

2022 BUDGET

Boone County Missouri



Daniel K. Atwill
Presiding Commissioner

Justin S. Aldred
District I Commissioner

Janet M. Thompson
District II Commissioner

June E. Pitchford, CPA
Boone County Auditor
Budget Officer

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*:

This document is available in Digital Format via the County's web-site at <http://www.showmeboone.com/AUDITOR/>. In Digital Format, the reader may easily navigate by using the bookmarks panel, by clicking the links provided within the Table of Contents, or by typing a specific page number into the Page Navigation toolbar. The default setting is "single-page continuous", which is easy to read and suitable for most of the document. However, there are a few schedules that span across two facing pages where it may be helpful to view the pages side-by-side. In order to change the default setting to "two-up continuous", the reader will need to open the ZIPPED file option available on the web-site. The ZIPPED file is formatted to display two pages side-by-side ("two-up-continuous"). The reader may switch between two-page and single-page display as needed by changing the settings: from the Tool Bar, select View> Page Display> Single Page Continuous (or Two-Up Continuous).

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Table of Contents

Budget Message

Budget Message	1
Schedule of Commission Directed Changes to the Proposed Budget	38
Appropriation Order	40

General Information

Entity Structure and Organization	43
History of Boone County	44
County Office Directory	46
Boone County Facility Locations	47
Boone County Facility Address Directory	48
Organizational Chart	49
Budget Calendar and Process	50
Budget Revisions and Budget Amendments	51
Statutory Provisions Governing Circuit Court Budgets	52
Description of the Accounting and Budgeting Systems	53
Overview and Description of Special Revenue and Other Funds	60
Fiscal and Budget Policies	77
Summary of Long-Term Debt	82

Financial Summaries

(Excludes Capital Project Funds—See Capital Project Budgets Tab Section)

Overview and Description	85
Revenues, Expenditures, and Net Fund Balance—All Governmental Funds	86
Aggregate Revenues and Expenditures—All Governmental Funds Combined	87
Aggregate Revenues and Expenditures—General Fund	88
Aggregate Revenues and Expenditures—Road and Bridge Fund	89
Aggregate Revenues and Expenditures—Law Enforcement Services Fund	90
Aggregate Revenues and Expenditures—Community Children’s Services Fund	91
Aggregate Revenues and Expenditures—911/Emergency Management Sales Tax Fund	92
Sales Tax Growth Rates	93

Fund Statements

(Excludes Capital Project Funds—See Capital Project Budgets Tab Section)

Overview and Description	95
All Governmental Funds Combined	96

Major Funds

General Fund	97
Road and Bridge Fund	98
Law Enforcement Services Fund	103
Community Children’s Services Fund	106
911/Emergency Management Fund	107
Recovery Act Stimulus Fund	110

Nonmajor Funds

Special Revenue Funds (Combined)	111
Special Revenue Funds (Individual)	112
Debt Service Funds (Combined)	143
Debt Service Funds (Individual)	144

Internal Service Funds

Internal Service Funds (Combined)	152
Internal Service Funds (Individual)	153

Trust Funds

Private Purpose Trust Funds (Combined)	163
Private Purpose Trust Funds (Individual)	164

Personnel and Fixed Asset Summaries

Personnel Overview and Description	167
Summary of Personnel by Function	169
Summary of Personnel by Fund—10 Years	170
Summary of Personnel by Function—10 Years	174
Fixed Assets Summary	179
Total Fixed Assets by Fund	180

Operating Budgets-General Fund and Special Revenue Funds

Overview and Description	183
--------------------------	-----

General Government Operations

Assessor	Dept. No. 2010	185
Auditor	Dept. No. 1110	189
Collector of Revenue		
Combined Budget Summary		193
Collector of Revenue & Tax Maintenance	Dept. No. 1150, 2110	195
County Association Dues	Dept. No. 1122	201
County Clerk & Elections		
Combined Budget Summary		202
County Clerk and Records Management	Dept. No. 1131, 1196	204
Elections and Registration	Dept. No. 1132, 1133, 2300, 2320	207
County Commission (including Centralia Office)	Dept. No. 1121, 1125	211
County Counselor	Dept. No. 1126	216
Emergency and Contingency	Dept. No. 1123	220
Human Resources & Risk Management		
Combined Budget Summary		221
Human Resources & Risk Management	Dept. No. 1115, 1191, 1192	223
Insurance Premiums & Activity	Dept. No. 1195, 2011, 2048, 2712, 6106	227

Information Technology and Mail Services		
Combined Budget Summary		231
Information Technology	Dept. No. 1170, 1171, 1172, 1173, 1174, 1175, 1176, 2012, 2083, 2703, 2708, 2709, 2905, 6017	235
Mail Services	Dept. No. 1194	248
Non-Departmental	Dept. No. 1190	251
Purchasing	Dept. No. 1118	254
Recorder of Deeds		
Combined Budget Summary		257
Recorder of Deeds & Record Preservation	Dept. No. 1160, 2800	258
Treasurer	Dept. No. 1140	261

Public Safety and Judicial—Circuit Court

Circuit Court Clerk		
Combined Budget Summary		265
Circuit Court Clerk & Circuit Clerk	Dept. No. 1221,	267
Garnishment Fee	2860	
13 th Judicial Circuit Court		
Combined Budget Summary		271
Adult Court Operations	Dept. No. 1210, 1230,1244, 2820, 2821, 2830, 2831, 2850, 2904, 2908	274
Juvenile Court Operations	Dept. No. 1241, 1243, 2870	287
Juvenile Detention Operations	Dept. No. 1242, 2907	293

Public Safety and Judicial—Sheriff & Adult Detention

Combined Budget Summary		299
Sheriff Administration	Dept. No. 1228, 2909	303
Sheriff Enforcement Operations	Dept. No. 1251, 1253, 2501- 2502, 2510, 2520-2525, 2530-2539, 2540, 2550, 2570, 2901	308

Adult Detention Operations	Dept. No. 1255, 2560, 2902, 2906	320
----------------------------	-------------------------------------	-----

Public Safety and Judicial—Prosecuting Attorney

Combined Budget Summary		327
Prosecuting Attorney Operations	Dept. No. 1261, 1262, 2600, 2610, 2620, 2640, 2650, 2651, 2903	330
Child Support Enforcement	Dept. No. 1263	339

Public Safety and Judicial—911/Joint Communications and Emergency Management

911/Joint Communications		
Combined Budget Summary		341
911/Joint Communications Operations	Dept. No. 2701, 2704, 2706, 2710, 2711	343
Emergency Management		
Combined Budget Summary		350
Emergency Management Operations	Dept. No. 2100, 2101, 2702, 2707	352
911/Joint Communications Emergency Management – Sales Tax Revenue	Dept. No. 2700	357

Public Safety and Judicial—Other

Public Administrator	Dept. No. 1200	359
Medical Examiner	Dept. No. 1280	362
District Defender	Dept. No. 1285	363
Law Enforcement Sales Tax Revenue	Dept. No. 2900	364

Environment, Protective Inspection, and Infrastructure

Resource Management		
Combined Budget Summary		367
Resource Management Operations	Dept. No. 1340, 1360, 1370, 1710, 1711, 1720, 1725, 2045, 2046, 2081, 2082, 2142, 2170	369
Road and Bridge		
Combined Budget Summary		385
Road and Bridge Operations	Dept. No. 2040, 2041, 2042, 2043, 2044, 2047	387

Road and Bridge - Other		
Road and Bridge Fund Revenues & Distributions to Cities and Road District	Dept. No. 2049	396

Health & Community Services

Community Services		
Combined Budget Summary		399
Community Services Operations	Dept. No. 1420, 2030, 2130, 2131, 2132, 2160, 2161	401
Public Health Services	Dept. No. 1410	409
Animal Control	Dept. No. 1730	411
On-Site Waste Water	Dept. No. 1740	413
Civic Services	Dept. No. 1430	414

Other

Economic Support	Dept. No. 1510	415
Fairgrounds Capital and Maintenance	Dept. No. 2120	416
Boone County Fairgrounds Regional Recreation District	Dept. No. 2150	418
Coronavirus Fiscal Recovery	Dept. No. 2982, 2983	419

Operating Budgets-Other Funds

Overview and Description		421
--------------------------	--	-----

Debt Service Funds

2010 Series Special Obligation Bonds -Taxable	Dept. No. 3050	423
2015 Series Special Obligation Bonds -ECC	Dept. No. 3060	
2008 Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3870	
2010(A) Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3880	
2010 Series Gen. Obligation Bonds-Sewer NIDS DNR	Dept. No. 3890	
2011(A) Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3900	
2011(B) Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3920	
2016 Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3930	

Internal Service Funds

Self-Insured Health Insurance	Dept. No. 6000-6002	429
Self-Insured Dental Insurance	Dept. No. 6010	432
Self-Insured Workers' Compensation	Dept. No. 6020	433
Facilities and Grounds Maintenance		
Combined Budget Summary		434
Facilities and Grounds Maintenance	Dept. No. 2705, 6100, 6101, 6102, 6104, 6105	436
Capital Repairs and Replacements	Dept. No. 6200; 6220-6250	444
Building Utilities	Dept. No. 6210-6215	449

Trust Funds

George Spencer Trust	Dept. No. 7200	451
Union Cemetery Maintenance Trust	Dept. No. 7210	452
Rocky Fork Cemetery Trust	Dept. No. 7230	453

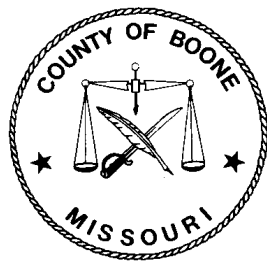
Capital Project Budgets

Overview and Description	455
Description of Capital Improvement Planning Process	456
Overview of Capital Projects and Estimated Operating Impact	458
Summary of Capital Project Funds	460

Appendix

Overview and Description	461
Statistical and Demographic Information	462
Principal Employers	
Demographic Statistics	
Assessed Values	
Property Tax Rates	
Taxable Sales by Category	
Schedule of Sales Tax Rates	
Revenues by Source—10 Year History	471
All Governmental Funds Combined (Excluding Capital Project Funds)	
General Fund (Major Fund)	
Road and Bridge Fund (Major Fund)	
Law Enforcement Services Fund (Major Fund)	
Community Children's Services Fund (Major Fund)	
911/Emergency Management Sales Tax Fund (Major Fund)	
Special Revenue Funds (Nonmajor Funds)	
Debt Service Funds (Nonmajor Funds)	
Expenditures by Function—10 Year History	479
All Governmental Funds Combined (Excluding Capital Project Funds)	
General Fund (Major Fund)	
Road and Bridge Fund (Major Fund)	
Law Enforcement Services Fund (Major Fund)	
Community Children's Services Fund (Major Fund)	
911/Emergency Management Sales Tax Fund (Major Fund)	

Special Revenue Funds (Nonmajor Funds)	
Debt Service Funds (Nonmajor Funds)	
Budget Adjustment Policy	487
Glossary	490





BOONE COUNTY AUDITOR

JUNE E. PITCHFORD, CPA

BOONE COUNTY GOVERNMENT CENTER

801 East Walnut, Room 304 • Columbia, MO 65201-7729 • (573) 886-4275 OFFICE • (573) 886-4280 FAX

December 16, 2021

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 2022 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 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.

- 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.

Local Unemployment and Population Growth: The County's unemployment rate continues to fall and was 1.9% in November 2021. This compares to 3.5% and 3.9%, respectively for the state and federal unemployment rates. With a population of approximately 183,000, Boone County is eighth largest of Missouri's 114 counties. Boone County's population has grown 10.3% over the ten-year period of 2011 to 2020; this compares to Missouri's 2.4% population growth for the same period.

Local Inflation: Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, has increased significantly during 2021. This budget assumes that inflationary increases will slow and become more stable and moderate in the coming year.

State Funding: 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.

Dependence on Local Sales Tax: The County is significantly dependent on locally enacted sales tax levies to finance local services, with more than 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 was flat (near 0%) between 2016 and 2019. This trend is projected to continue and worsen into the foreseeable future unless the problem of untaxed e-commerce activity is resolved. During 2020 and 2021, sales tax revenues were much stronger than expected, largely due to unexpectedly high motor vehicle sales and broad-based significant price inflation. These trends are expected to subside in the coming year.

2022 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 13th 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 wastewater management, community/civic services, and economic development; however, most 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 expended all the monies within fiscal year 2020, therefore, CARES Act monies were not reflected in the 2021 budget or 2021 actual activity.

The County was awarded approximately \$35 million in additional pandemic-related resources in early fiscal year 2021: American Rescue Plan Act of 2021 (ARPA) funding and also referred to as State and Local Fiscal Recovery Funds (SLFRF). These monies are awarded directly from the federal government rather than passed through the State of Missouri. The County received the first 50% distribution mid-year 2021 and expects to receive the second 50% distribution mid-year 2022. The monies are restricted, and the County is entitled to keep the monies only to the extent that the monies are spent for eligible and allowable purposes. The County Commission is establishing an evaluation criteria framework to evaluate potential funding awards. At this time, the Commission has approved an appropriation for professional services to assist the County in establishing its evaluation and compliance framework.

At such time that one or more approved spending plans is developed for the ARPA monies, the budget amendment(s) necessary to effectuate the approved spending plan will be taken up for action by the County Commission.

The following priorities have shaped the 2022 budget:

1. Maintain fiscal stability within the County's major operating funds
2. Improve workforce retention and reduce workforce turnover and vacancy
3. Address priority staffing needs
4. Provide new and replacement equipment, vehicles, technology, as well as major building repairs
5. Provide routine maintenance and preservation of the County's transportation network

Priority #1--Fiscal Stability: The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children's Services Fund, and the 911/Emergency Management Fund.

Sales Tax Revenue: Sales tax is the primary revenue source for each of these funds, comprising approximately 53% in the General Fund; 80% in the Road and Bridge Fund; and 100% for the Law Enforcement Services Fund, the Community Children's Fund, and the 911/Emergency Management Fund. Across all funds combined, sales tax accounts for approximately 72% of total revenue.

Sales tax revenues exceeded budgetary estimates in fiscal years 2020 and 2021 and are expected to continue to grow in fiscal year 2022, but at a much more modest rate. As previously noted, unexpectedly high motor vehicle sales and inflation account for the growth in sales tax revenues. Over the long-term, however, sales tax revenues are expected to remain flat or potentially decline 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 Commission intends to pursue this required voter approval in the future, with specifics to be determined going forward.

Property Tax Revenue: 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 voluntarily elected to set its property tax levy significantly *below* the maximum rate allowed by law. Officials have been able to do this because annual growth in sales tax revenues provided sufficient operating revenue to meet the County's needs. This may no longer be true for Boone County if untaxed e-commerce retail activity continues to erode the County's sales tax revenues.

By operation of state law, the County is precluded from increasing the property tax levy for fiscal year 2023 above the rate set for 2022, even if the 2022 rate is voluntarily set below the maximum allowable rate. The fiscal year 2022 budget reflects property tax rates of \$0.12 per \$100 assessed valuation for the General Fund and \$0.05 per \$100 assessed valuation for the Road and Bridge Fund, consistent with historical rates and *below* the maximum allowed by law.

Hospital Lease Revenue: The Boone Hospital Lease ended December 31, 2020; however, a transition agreement approved by the County Commission and the Boone Hospital Board of Trustees extended the lease through December 31, 2021, with no lease agreement in effect thereafter. *Hospital lease revenue beyond 2021 is uncertain and unknown at this time; therefore, hospital lease revenue has been removed from the fiscal year 2022 budget.*

Doing so reduces revenue to the General Fund by \$2.02 million and reduces revenue to the Community Health and Medical Fund by \$577,000.

State Reimbursements and CARES Reimbursement Revenue: During fiscal years 2020 and 2021, the State of Missouri made significant progress toward catching-up on prisoner per diem arrearages owed to Missouri Counties, which resulted in unexpectedly large favorable budget variances in the General Fund. In addition, during fiscal year 2020, the County Commission approved CARES Act reimbursements to Boone County for various eligible health department and law enforcement operating costs. This resulted in unexpected additional revenue to the General Fund and the Law Enforcement Services Fund.

Employee Turnover and Vacancies: The County experienced increased turnover and extended vacancies in fiscal years 2020 and 2021 which resulted in unexpected favorable budget variances.

Fund Balances: The net combined impact of the items noted above resulted in unexpected increases in the County's fund balances. The fiscal year 2022 budget reflects planned use of accumulated fund balance resources, in addition to current revenues.

Budgetary Impact— The fiscal year 2022 budget reflects planned use of fund balance resources as outlined below. Internal analysis confirms that spending-down of fund balances over the next 2-4 year is sustainable. Doing so, however, will necessitate obtaining voter-approval to capture locally approved sales taxes on internet retail transactions going forward. The County Commission has identified this as a high priority.

- **General Fund:** \$850,000 for the mandated emergency appropriation which is not expected to be spent; \$900,000 for County election costs; \$1,000,000 for anticipated favorable budget spending variances across all appropriations (average of 3%) which is not expected to be spent; \$1,400,000 expected actual spend-down of fund balance for operations.
- **Road and Bridge Fund:** planned use of fund balance is not included in the fiscal year 2022 budget.
- **Law Enforcement Sales Tax Fund:** planned use of fund balance is not included in the fiscal year 2022 budget.
- **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 2022 budget includes approximately \$6.2 million in planned use of fund balance resulting from these accumulated timing differences.
- **911-Emergency Management Sales Tax Fund:** planned use of fund balance is associated with radio tower and siren improvements as well as scheduled equipment replacement.
- **Nonmajor Funds:** planned use of fund balance is reflected in the Assessment Fund, Tax Maintenance Fund, Community Health/Medical Fund, Record Preservation Fund, and various law enforcement and judicial special revenue funds, none of which represents a spend-down of fund balance for on-going or routine operations and therefore does not represent cause for concern.

Most of the County's operating 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 reviews county-controlled fees in conjunction with the annual budget process and authorizes adjustments in accordance with established cost-recovery policies. Changes to fee schedules are authorized pursuant to County Commission Orders approved in public meetings.

The County has established minimum fund balance requirements in its major funds equal to two-month's expenditures or 17% to ensure adequate cash flow. All funds are projected to exceed this minimum requirement at the end of fiscal year 2022.

For further analysis and explanation of the County's various fund balances, refer to the Fund Balance section within this Budget Message.

Priority #2—*Improve workforce retention and reduce workforce*

turnover and vacancy: The County reviews its salary range table bi-annually with the goal of implementing adjustments in odd-numbered years. For fiscal years 2020 and 2021, the County adjusted its salary range table a total of 1% even though the analysis indicated a larger increase was needed to maintain market competitiveness; budgetary concerns associated with the pandemic influenced these decisions. Similarly, salary increases were also limited in 2020 and 2021: the budget included funding for an average 1.75% and a \$0.25 per hour increase for the fiscal year 2020 and 2021 budgets, respectively.

Salary Range Table Adjustment and Employee Pay Increases: The County's turnover and vacancy rates have increased and intensified over the past two years. Market analysis data compiled by the Human Resources offices confirms that the County's salary range table and compensation levels continue to fall behind the market. As a result, adjusting the salary range table and funding employee salary increases have been prioritized very high in the fiscal year 2022 budget: the budget includes a 4% adjustment to the salary range table and an average 6% adjustment to the salary adjustment pool.

Adjustment to the County's salary range table results in an automatic increase only for those County employees whose current pay rates falls below the minimum for the range. County policy requires a mandatory increase to the base of the range in these instances. All other salary and pay rate adjustments are subject to Administrative Authority discretion.

Shift Differential Increase and NEW On-Call Pay: The County's shift differential rate of \$0.65 per hour had not been adjusted for many years nor did the County provide on-call pay. The fiscal year 2022 budget includes funding to increase the shift differential rate to \$1.00 per hour and to establish a new On-Call Pay Policy.

The County self-insures employee health and dental benefits; nominal increases to employer-paid and employee-paid health premiums are included in the fiscal year 2022 budget. There are no changes to dental premiums.

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 2022 budget includes funding for continuation of this County-paid benefit.

Budgetary Impact— The budgetary impact for the (1) 4% adjustment to the County's salary range table and the proposed salary and pay rate adjustments (average 6%); (2) the proposed increase for shift differential; and (3) and the implementation of On-Call Pay amount to \$1.623 million countywide and are shown below:

Fund	Budgetary Impact: Range Table Adjustment & Pay Increases
General Fund	\$ 855,000.00
Road & Bridge Fund	\$ 227,000.00
Community Children's Services Fund	\$ 15,000.00
911/Emergency Management Fund	\$ 213,000.00
Law Enforcement Services Fund	\$ 85,000.00
Other Funds	\$ 133,000.00
All Funds Combined	\$ 1,528,000.00

Fund	Budgetary Impact: Increase Shift Differential
General Fund	\$ 37,600.00
Road & Bridge Fund	\$ 200.00
911/Emergency Management Fund	\$ 20,800.00
Law Enforcement Services Fund	\$ 4,800.00
Facilities and Housekeeping	\$ 6,000.00
All Funds Combined	\$ 69,400.00

Fund	Budgetary Impact: Establish On-Call Pay
General Fund	\$ 11,300.00
911/Emergency Management Fund	\$ 3,400.00
Law Enforcement Services Fund	\$ 9,200.00
Facilities and Housekeeping	\$ 2,100.00
All Funds Combined	\$ 26,000.00

Priority #3 –Address Staffing needs: The 2022 budget includes funding to address prioritized staffing needs in various County offices as outlined below.

Budgetary Impact— The fiscal year 2022 budget includes funding for increased staffing in the areas outlined below for a combined increase of 21.79 FTEs. The budgeted FTEs presented in the *Personnel & Fixed Asset Summary* tab section have been reduced to the extent that grant-funded positions extend for only a *portion* of the County's fiscal year (Sheriff and Circuit Court positions).

General Fund- +5.63 FTEs, \$388,000 (net cost of \$278,000 after considering grant reimbursement)

- County Clerk: add a part-time non-benefitted back-up payroll clerk (+0.63 FTE)
- County Clerk: add a part-time non-benefitted records clerk (+0.50 FTE)
- Purchasing: add a full-time Buyer (+1.00 FTE)
- Information Technology: add a full-time benefitted Cyber Security Administrator (+1.00 FTE)
- Public Administrator: increase a part-time position to full-time and add benefits (+0.50 FTE)
- Juvenile Detention: add a full-time benefitted maintenance and custodial technician (to replace a position eliminated by the state) (+1.00 FTE)
- Sheriff: add a full-time benefitted grant-funded traffic officer (+1.00 FTE); the grant period ends September 30th; therefore, the fiscal year 2022 budget reflects only the awarded grant period.

Assessment Fund- +1.00 FTE, \$47,000

- Assessor: add a full-time personal property specialist (+1.00 FTE)

Road and Bridge Fund- +0.24 FTE, \$10,000

- Road and Bridge Maintenance: add a part-time non-benefitted mechanic intern position (+0.24 FTE)

911/Emergency Management Fund- +13.92 FTEs, \$602,000

- Boone County Joint Communications: add ten (10) part-time non-benefitted ETC Trainee positions (+7.00 FTE)
- Boone County Joint Communications: add four (4) part-time benefitted ETC Trainee positions (+3.00 FTE)
- Boone County Joint Communications: add two (2) part-time non-benefitted dispatch support positions (+1.5 FTE)
- Boone County Joint Communications: add three (3) part-time benefitted dispatch support positions (+2.25 FTE)
- Emergency Management Operations: extend funding for a temporary part-time planning and preparedness specialist position (+0.17 FTE)

Facilities and Grounds Internal Service Fund- + 1.00 FTE, \$49,000

- Facilities Maintenance Housekeeping and Custodial Services: add a full-time benefitted custodial Supervisor position (+1.00 FTE)

The Sheriff's Office requested funding for six (6) additional Deputy officers, including vehicles and equipment, and the Prosecuting Attorney's Office requested funding for three (3) additional Assistant Prosecuting Attorney positions; however, these positions have not been included in the Proposed Budget due to limited resources and the need to prioritize salary range table and employee pay increases.

Priority #4 --Replacement of essential equipment, vehicles, technology; and significant building repairs: The 2022 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 2022 budget includes approximately \$7.9 million for investment in new and replacement technology, vehicles, and equipment and an additional \$900,000 for major building repairs as outlined below:

- **General Fund--\$675,000:** includes \$550,000 for a variety of replacement copiers, vehicles, and computer equipment; it also includes \$125,000 in new equipment associated with the grant-funded traffic officer, jail-related equipment, and various IT-related items.
- **Road and Bridge Fund--\$1.5 million:** 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-- \$5.2 million:** \$150,000 for five (5) additional outdoor warning sirens; \$3.3 million for various radio tower and radio network improvements; \$1.5 million to replace the 911 phone system; and \$210,000 for various routine computer and other equipment needs.
- **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.
- **Facilities and Housekeeping fund--\$31,000:** includes funds for carpet cleaning equipment, a lawn tractor, and routine replacement computer equipment.
- **Major building repairs-- \$900,000:** includes funding for Courthouse exterior tuckpointing and upgrading HVAC controls; to replace the hot water actuators, chiller, and door security intercom system at the Jail; and to replace the fire suppression monitoring system at the Government Center.

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

Priority #5-- Transportation Network Infrastructure: Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 21% 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 and 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 \$16.2 million in fiscal year 2022. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$9.5 million represents *net additional revenue* to the County.

The County is required to make statutory property tax distributions to the various cities located within the County and to the Centralia Special Road District (CSRD); in addition, the County voluntarily distributes a portion of the sales tax revenue to these entities each year pursuant to intergovernmental agreements.

Budgetary Impact— The fiscal year 2022 budget includes total appropriations of \$20.1 million in the Road and Bridge Fund are allocated as follows:

- \$ 3.4 million – Distributions to cities and the Centralia Special Road District
- \$16.7 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 2021 and 2022 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	
	2021	2022	%	2021	2022	2021	2022
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
CARES Act Revenues	\$ 21,172,350	-	-100%	-	-	-	-
Operating Revenues	73,565,827	78,516,472	7%	\$ 6,504,292	7,018,573	\$ 1,850	749
Other Financing Sources (<i>net of interfund transfers</i>)	244,793	274,125		300	40,300	-	-
Planned Use of Fund Balance (net)	13,355,067	15,735,429		45,668	1,337,657	1,455	5,865
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ 87,165,687	94,526,026	8%	\$ 6,550,260	8,396,530	\$ 3,305	6,614
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ 87,165,687	94,526,026	8%	\$ 6,550,260	8,396,530	\$ 3,305	6,614
Projected Net Fund Balance as of December 31		\$ 61,889,497			\$ 6,539,129		\$ 52,733

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, 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.

2022 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	Major Funds				
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$ 4,223,300	1,790,075	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	16,223,000	16,216,000	4,054,000	7,650,000	12,160,000
Franchise Taxes	163,000	-	-	-	-
Licenses and Permits	653,961	9,325	-	-	-
Intergovernmental	2,607,252	2,012,424	-	110,000	135,958
Charges for Services	4,407,239	8,105	300	-	750
Fines and Forfeitures	16,000	-	-	-	-
Interest	260,677	130,975	23,600	114,000	340,000
Hospital Lease	-	-	-	-	-
Other	2,240,849	55,270	-	-	18,250
Total Revenues	30,795,278	20,222,174	4,077,900	7,874,000	12,654,958
Other Financing Sources					
Transfer In from other funds	16,562	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,300	220,575	46,250	-	-
Total Other Financing Sources	23,862	220,575	46,250	-	-
Planned Use of Fund Balance	4,322,143	-	-	6,211,309	3,438,933
TOTAL FINANCIAL SOURCES	\$ 35,141,283	20,442,749	4,124,150	14,085,309	16,093,891
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 20,356,027	4,536,519	3,027,446	311,331	6,032,897
Materials & Supplies	1,087,803	2,876,197	146,747	3,710	249,464
Dues Travel & Training	445,861	38,520	38,363	17,720	173,630
Utilities	591,484	116,095	49,264	3,505	464,361
Vehicle Expense	336,030	810,179	-	-	22,033
Equip & Bldg Maintenance	374,013	316,678	49,454	1,075	422,368
Contractual Services	3,907,721	8,746,301	258,130	13,048,965	1,201,675
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	100,000
Other	6,349,794	922,772	59,611	677,503	1,408,651
Fixed Assets (New & Replacement)	830,550	1,461,830	444,900	6,500	5,150,850
Total Expenditures	35,129,283	20,075,091	4,098,915	14,085,309	15,225,929
Other Financing Uses					
Transfer Out to other funds	12,000	-	-	-	867,962
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	12,000	-	-	-	867,962
TOTAL FINANCIAL USES	\$ 35,141,283	20,075,091	4,098,915	14,085,309	16,093,891
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 26,393,969	17,305,890	3,176,861	10,437,961	28,823,665
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(4,322,143)	367,658	25,235	(6,211,309)	(3,438,933)
FUND BALANCE (GAAP), end of year	22,071,826	17,673,548	3,202,096	4,226,652	25,384,732
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year					
	(343,675)	(5,000,000)	(1,295,600)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 21,728,151	12,673,548	1,906,496	4,226,652	15,084,732
Net Fund Balance as a percent of expenditures	61.85%	63.13%	46.51%	30.01%	99.07%

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

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	6,013,375	-	-	6,013,375
72,652	72,652	-	-	72,652
4,000	56,307,000	-	-	56,307,000
-	163,000	-	-	163,000
45,536	708,822	-	-	708,822
376,595	5,242,229	-	-	5,242,229
2,312,388	6,728,782	6,671,847	-	13,400,629
-	16,000	-	-	16,000
74,226	943,478	69,695	749	1,013,922
-	-	-	-	-
6,765	2,321,134	277,031	-	2,598,165
2,892,162	78,516,472	7,018,573	749	85,535,794
879,962	896,524	-	-	896,524
-	-	-	-	-
-	274,125	40,300	-	314,425
879,962	1,170,649	40,300	-	1,210,949
2,155,937	16,128,322	1,337,657	5,865	17,471,844
5,928,061	95,815,443	8,396,530	6,614	104,218,587
1,251,111	35,515,331	1,151,809	-	36,667,140
220,131	4,584,052	154,853	-	4,738,905
128,166	842,260	340	-	842,600
3,992	1,228,701	402,472	-	1,631,173
6,500	1,174,742	16,100	-	1,190,842
13,499	1,177,087	1,341,096	-	2,518,183
1,934,636	29,097,428	5,219,109	-	34,316,537
976,567	976,567	-	-	976,567
12,000	1,252,000	11,000	-	1,263,000
1,288,158	10,706,489	68,651	6,614	10,781,754
76,739	7,971,369	31,100	-	8,002,469
5,911,499	94,526,026	8,396,530	6,614	102,929,170
16,562	896,524	-	-	896,524
-	-	-	-	-
16,562	896,524	-	-	896,524
5,928,061	95,422,550	8,396,530	6,614	103,825,694
8,892,957	95,031,303	7,876,786	96,269	103,004,358
-	-	-	-	-
-	-	-	-	-
(2,155,937) *	(15,735,429) *	(1,337,657)	(5,865)	(17,078,951) *
6,737,020	79,295,874	6,539,129	90,404	85,925,407
(467,102)	(17,406,377)	-	(37,671)	(17,444,048)
6,269,918	61,889,497	6,539,129	52,733	68,481,359

2022 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense
General Government Operations	\$ 7,491,890	\$ 708,616	\$ 303,310	\$ 94,796	\$ 14,215
Public Safety & Judicial - Courts	2,243,088	186,876	100,925	145,284	5,000
Public Safety & Judicial - Sheriff/Corrections	10,459,293	471,764	123,337	379,154	296,845
Public Safety & Judicial - Prosecuting Attorney	2,829,191	68,514	65,135	14,153	5,780
Public Safety & Judicial - 911 & Emergency Mgmt	6,032,897	249,464	173,630	464,361	22,033
Public Safety & Judicial - Other	527,322	5,225	2,775	2,595	-
Environment, Protective Inspection & Infrastructure	5,562,110	2,888,558	53,893	123,318	829,369
Community Health & Public Services	369,540	5,035	19,255	5,040	1,500
Other	-	-	-	-	-
Total	\$ 35,515,331	\$ 4,584,052	\$ 842,260	\$ 1,228,701	\$ 1,174,742

* 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)

Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 285,252	\$ 2,411,146	\$ -	\$ 3,647,279	\$ 448,381	\$ 15,404,885	\$ -	\$ 15,404,885
35,764	1,016,881	-	891,415	273,038	4,898,271	-	4,898,271
105,784	964,319	-	1,495,145	600,170	14,895,811	12,000	14,907,811
4,378	18,152	-	249,333	-	3,254,636	16,562	3,271,198
422,368	1,203,175	-	1,569,651	5,150,850	15,288,429	867,962	16,156,391
900	382,117	-	124,200	-	1,045,134	-	1,045,134
321,128	9,113,439	-	1,344,663	1,492,430	21,728,908	-	21,728,908
1,513	13,988,199	-	2,569,878	6,500	16,966,460	-	16,966,460
-	-	976,567	66,925	-	1,043,492	-	1,043,492
<u>\$ 1,177,087</u>	<u>\$ 29,097,428</u>	<u>\$ 976,567</u>	<u>\$ 11,958,489</u>	<u>\$ 7,971,369</u>	<u>\$ 94,526,026</u>	<u>\$ 896,524</u>	<u>\$ 95,422,550</u>

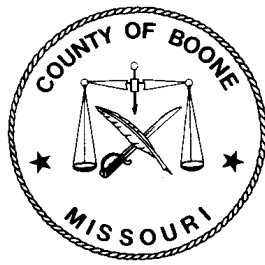
The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). This matrix provides the reader with a comprehensive overview of the financial 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.

2022 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	\$ 613,411	-	-	-	-	-	613,411	
1115	Human Resources & Risk Mgmt	341,067	-	-	-	-	-	341,067	
1118	Purchasing	368,640	-	-	-	-	-	368,640	
1121	County Commission	598,102	-	-	-	-	-	598,102	
1122	County Association Dues	51,816	-	-	-	-	-	51,816	
1123	GF Emergency & Contingency	943,420	-	-	-	-	-	943,420	
1125	Centralia Office	8,464	-	-	-	-	-	8,464	
1126	County Counselor	504,465	-	-	-	-	-	504,465	
1131	GF County Clerk Operations	342,824	-	-	-	-	-	342,824	
1132	GF Elections and VR Operations	547,639	-	-	-	-	93,600	641,239	
2300	Election Services Fund Operations	-	-	-	-	-			
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-			
1133	GF Election Activities	910,700	-	-	-	-	-	910,700	
1140	Treasurer	336,227	-	-	-	-	-	336,227	
1150	GF Collector	666,954	-	-	-	-	277,571	944,525	
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-			
1160	GF Recorder	548,049	-	-	-	-	341,505	889,554	
2800	Record Preservation Fund Activity	-	-	-	-	-			
1170	GF IT Administration	495,577	-	-	-	-	-	495,577	
1171	GF IT Facilities Security	130,138	-	-	-	-	-	130,138	
1172	GF IT Hardware & Software	1,205,141	-	-	-	-	-	1,205,141	
1173	GF IT Software Development	886,639	-	-	-	-	-	886,639	
1174	GF IT Technical Support	701,716	-	-	-	-	-	701,716	
1176	GF IT GIS	287,213	-	-	-	-	-	287,213	
1190	GF Non-Departmental	341,843	-	-	-	-	-	341,843	
1191	Safety & Risk Management	7,380	-	-	-	-	-	7,380	
1192	Recruitment & Retention	137,239	-	-	-	-	-	137,239	
1194	GF IT Mail Services	436,002	-	-	-	-	-	436,002	
1195	GF Insurance Activity	802,241	-	-	-	-	-	802,241	
1196	GF Records Management Services	15,110	-	-	-	-	-	15,110	
2010	Assessment	-	-	-	-	-	2,388,242	2,388,242	
2011	Assessment Insurance Activity	-	-	-	-	-	11,239	11,239	
2012	ARS IT Hardware & Software	-	-	-	-	-	64,711	64,711	
Sub-Total		12,228,017	-	-	-	-	3,176,868	15,404,885	
Public Safety & Judicial - Courts									
1210	GF Court Operations	2,182,096	-	-	-	-	-	2,182,096	
1221	GF Circuit Clerk	538,703	-	-	-	-	-	538,703	
1230	GFJury Costs	75,650	-	-	-	-	-	75,650	
1241	GF Juvenile Office	545,461	-	-	-	-	-	545,461	
1242	GF Juvenile Detention	395,387	-	-	-	-	-	395,387	
1243	GF Juvenile Grants	259,558	-	-	-	-	-	259,558	
1244	GF Court Ops Grants	28	-	-	-	-	-	28	
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	85,675	85,675	
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	23,000	23,000	
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	191,280	191,280	
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	36,797	36,797	
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	57,850	57,850	
2860	GARNISHMENT FEE FD Circuit Clerk Garnishm	-	-	-	-	-	43,000	43,000	
2870	JJ Preservation Juvenile Office	-	-	-	-	-	6,000	6,000	
2904	LEST Alt Sentencing Programs	-	-	297,849	-	-	-	297,849	
2908	LEST Court Ops/Alt Sent Prog	-	-	159,937	-	-	-	159,937	
Sub-Total		3,996,883	-	457,786	-	-	443,602	4,898,271	
Public Safety & Judicial - Sheriff & Corrections									
1228	GF Sheriff/Detention Administration	2,901,173	-	-	-	-	-	2,901,173	
1251	GF Sheriff Operations	3,844,409	-	-	-	-	-	3,844,409	
1253	GF Sheriff Grants	409,097	-	-	-	-	-	409,097	
1255	GF Detention Operations	4,231,993	-	-	-	-	-	4,231,993	
2510	SH Training Fund Activity	-	-	-	-	-	16,400	16,400	
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	7,800	7,800	
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	430	430	
2530	Justice Assistance Grant FYX0	-	-	-	-	-	34,203	34,203	
2531	Justice Assistance Grant FYX1	-	-	-	-	-	36,950	36,950	
2539	Justice Assistance Grant FYX9	-	-	-	-	-	40,934	40,934	
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	3,500	3,500	
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	52,658	52,658	
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	35,850	35,850	
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	22,620	22,620	
2901	LEST Sheriff Operations	-	-	2,070,791	-	-	-	2,070,791	
2902	LEST Detention Operations	-	-	904,652	-	-	-	904,652	
2906	LEST Contract Inmate Housing	-	-	180,000	-	-	-	180,000	
2909	LEST Sheriff/Detention Administration	-	-	102,351	-	-	-	102,351	
Sub-Total		\$ 11,386,672	-	3,257,794	-	-	251,345	14,895,811	

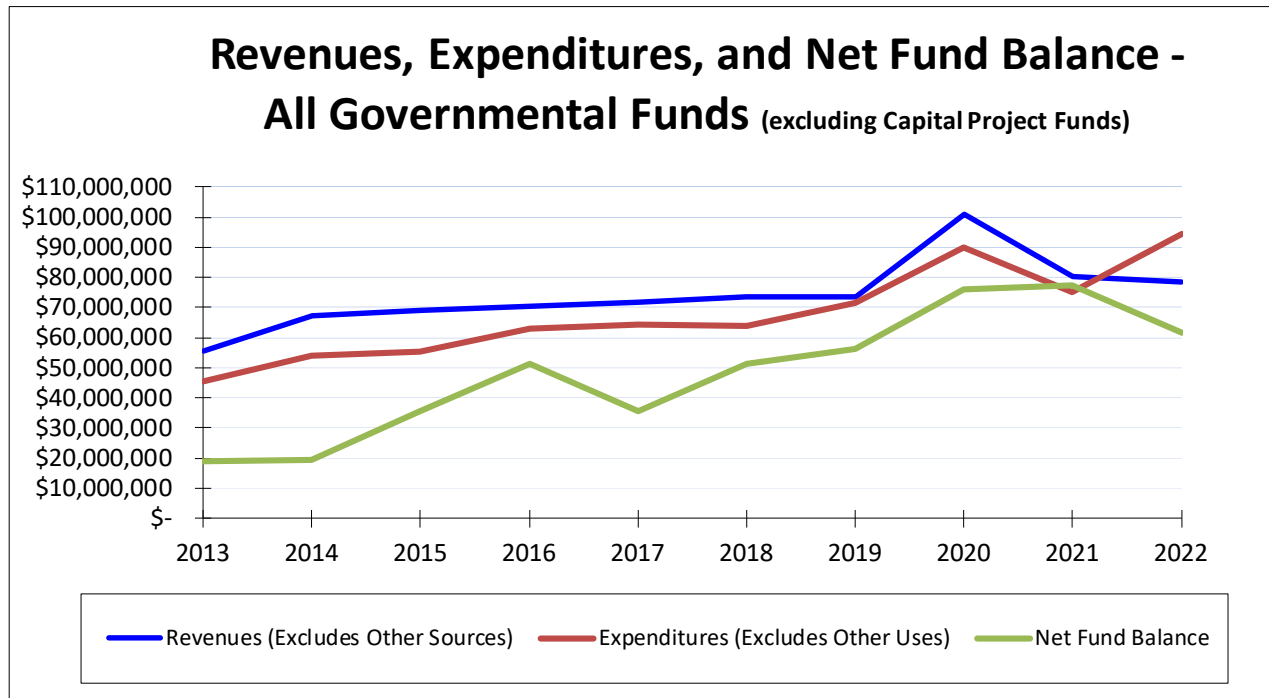
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Functional Area		Major Funds						
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	Total Governmental Funds
Public Safety & Judicial - Prosecuting Attorney								
1261	GF Prosecuting Attorney	\$ 2,282,530	-	-	-	-	-	2,282,530
1262	GF Pros Attny Victim Witness	342,989	-	-	-	-	-	342,989
1263	Pros Attnry Child Support Enforcement	227,991	-	-	-	-	-	227,991
2600	Pros Attnry Training Fund Activity	-	-	-	-	-	4,621	4,621
2610	Pros Attnry Tax Collection	-	-	-	-	-	18,910	18,910
2620	Pros Attnry Contingency	-	-	-	-	-	20,000	20,000
2640	Pros Attnry Forfeiture	-	-	-	-	-	3,075	3,075
2650	Pros Attnry Admin Handling Cost	-	-	-	-	-	955	955
2651	Pros Attnry Bad Check	-	-	-	-	-	30	30
2903	LEST Prosecuting Attorney	-	-	353,535	-	-	-	353,535
Sub-Total		2,853,510	-	353,535	-	-	47,591	3,254,636
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC-CEPF Grant	-	-	-	-	-	2,500	2,500
2700	911/EM Non-Departmental	-	-	-	-	604,800	-	604,800
2701	BOCO Joint Comm 911 Operations	-	-	-	-	4,450,547	-	4,450,547
2702	Emergency Management Operations	-	-	-	-	959,014	-	959,014
2703	911/EM IT Administration	-	-	-	-	2,967	-	2,967
2704	BOCO Joint Comm Radio Operations	-	-	-	-	846,841	-	846,841
2705	911/EM FM Building Maintenance	-	-	-	-	355,546	-	355,546
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	3,333,600	-	3,333,600
2707	Disaster Relief Activities	-	-	-	-	500,000	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	2,525,192	-	2,525,192
2709	911/EM IT Technical Support	-	-	-	-	507,446	-	507,446
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	60,000	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	1,057,938	-	1,057,938
2712	911/EM Insurance Activity	-	-	-	-	82,038	-	82,038
Sub-Total		-	-	-	-	15,225,929	62,500	15,288,429
Public Safety & Judicial - Other								
1200	Public Administrator	600,357	-	-	-	-	-	600,357
1280	Medical Examiner	376,967	-	-	-	-	-	376,967
1285	GF District Defender	38,010	-	-	-	-	-	38,010
2900	LEST Non-Departmental	-	-	29,800	-	-	-	29,800
Sub-Total		1,015,334	-	29,800	-	-	-	1,045,134
Environment, Protective Inspection & Infrastructure								
1340	GF NID Administration	5,250	-	-	-	-	-	5,250
1360	GF RM Solid Waste	139,860	-	-	-	-	-	139,860
1710	GF RM Land Use Planning	427,028	-	-	-	-	-	427,028
1711	GF RM Administration	456,079	-	-	-	-	-	456,079
1720	GF RM Building Inspection	458,492	-	-	-	-	-	458,492
1725	GF RM Stormwater Planning	167,108	-	-	-	-	-	167,108
2040	R&B Road Maintenance	-	7,238,846	-	-	-	-	7,238,846
2041	RM Road Infrastructure Rehab Preservation	-	4,865,000	-	-	-	-	4,865,000
2042	R&B Fleet Mntc Operations	-	1,616,431	-	-	-	-	1,616,431
2043	R&B Traffic/Sign	-	146,686	-	-	-	-	146,686
2044	R&B Administration	-	290,000	-	-	-	-	290,000
2045	RM Road Inspection	-	300,610	-	-	-	-	300,610
2046	RM Stormwater Planning	-	169,087	-	-	-	-	169,087
2047	R&B Facilities Mntc/Custodial	-	250,442	-	-	-	-	250,442
2048	R&B Insurance Activity	-	199,168	-	-	-	-	199,168
2049	R&B Non-Departmental	-	4,128,007	-	-	-	-	4,128,007
2081	RM Administration R&B Fund	-	264,258	-	-	-	-	264,258
2082	RM Engineering R&B Fund	-	535,830	-	-	-	-	535,830
2083	R&B IT Hardware & Software	-	70,726	-	-	-	-	70,726
Sub-Total		1,653,817	20,075,091	-	-	-	-	21,728,908
Community Health & Public Services								
1410	Public Health Services	1,389,890	-	-	-	-	-	1,389,890
1420	GF Community Services Administration	42,086	-	-	-	-	-	42,086
1430	Civic Services	114,000	-	-	-	-	-	114,000
1730	Animal Control	255,776	-	-	-	-	-	255,776
1740	On-Site Waste Water	130,298	-	-	-	-	-	130,298
2030	Domestic Violence Fund Activity	-	-	-	-	-	22,000	22,000
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	42,101	42,101
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	105,000	105,000
2132	CMTYHLTHFND Program Funding	-	-	-	-	-	780,000	780,000
2160	CSF Community Services Administration	-	-	-	726,309	-	-	726,309
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	650,000
2162	CSF Program Funding	-	-	-	12,709,000	-	-	12,709,000
Sub-Total		1,932,050	-	-	14,085,309	-	949,101	16,966,460
Other								
1510	Economic Support	63,000	-	-	-	-	-	63,000
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	867,963	867,963
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	68,596	68,596
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	12,475	12,475
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,514	10,514
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	6,250	6,250
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	14,694	14,694
Sub-Total		\$ 63,000	-	-	-	-	980,492	1,043,492
Total Expenditures		35,129,283	20,075,091	4,098,915	14,085,309	15,225,929	5,911,499	94,526,026
Other Financing Uses		12,000	-	-	-	867,962	16,562	896,524
Grand Total		\$ 35,141,283	20,075,091	4,098,915	14,085,309	16,093,891	5,928,061	95,422,550



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 2022 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 operating and capital needs.
- **The high staff turnover and extended vacancies within County offices resulted in unexpected favorable spending variances (fiscal years 2013-2021):** Extended vacancies have occurred within Sheriff and Corrections operations (General Fund), Information Technology (General Fund); Building Inspection (General Fund), and Boone County Joint Communications (911/Emergency Management Sales Tax Fund). This results in actual spending falling below budget and contributes significantly to the widening gap between revenues and expenditures.
- **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 were expended by December 31, 2020. As previously noted, some of these revenues were used to reimburse a portion of Boone County's eligible public health and law enforcement costs.

- **Unexpected revenue increases in fiscal years 2020-2021:** As previously noted, the County's fiscal year 2020 and 2021 sales tax revenues, along with certain state reimbursements, unexpectedly exceeded budgetary projections. This contributes to increased fund balances.
- **Planned use of accumulated net fund balance:** As previously noted, the 2022 budget utilizes a portion of fund balance resources to address budget priorities, resulting in expenditures exceeding revenues and a projected decline in fund balances.

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 2022 revenue projection for all governmental funds combined (excluding capital project funds) reflects total revenue of \$78.5 million, which represents a 7% increase over the prior year's revenue budget (as amended) of \$73.5 million, or a \$5.0 million increase. The increase is primarily attributable to the unexpected and significant growth in sales tax revenues.

A three-year comparison of revenues by source for all governmental funds is presented on the following page: 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	2020 (Actual)	2021 (Budget)	2021 (Estimated)	2022 (Budget)	% Change 21 Budget over 20 Budget	% of Total for 2021
Property Taxes	\$ 5,683,135	5,682,875	5,491,392	6,013,375	6%	7.7%
Assessments	128,689	73,005	83,613	72,652	0%	0.0%
Sales Taxes	50,187,990	48,991,000	55,215,000	56,307,000	15%	71.7%
Franchise Taxes	164,050	165,000	160,000	163,000	-1%	0.2%
Licenses and Permits	1,064,902	715,664	882,173	708,822	-1%	0.9%
Intergovernmental	27,806,464	5,734,814	6,114,044	5,242,229	-9%	6.7%
Charges for Services & Interfund Services Provided	6,954,544	6,495,515	6,562,086	6,728,782	4%	8.6%
Fines and Forfeitures	93,816	10,000	133,609	16,000	60%	0.0%
Interest	1,369,771	1,256,239	724,303	943,478	-25%	1.2%
Hospital Lease	2,565,382	1,950,000	2,600,272	0	-100%	0.0%
Other*	4,856,548	2,491,715	2,321,704	2,321,134	-7%	3.0%
Total Revenues	\$ 100,875,291	73,565,827	80,288,196	78,516,472	7%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7.7% of total revenue)

Property tax comprises a relatively small portion of the County's overall operating revenues because of statutory and voluntary property tax rollbacks 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.

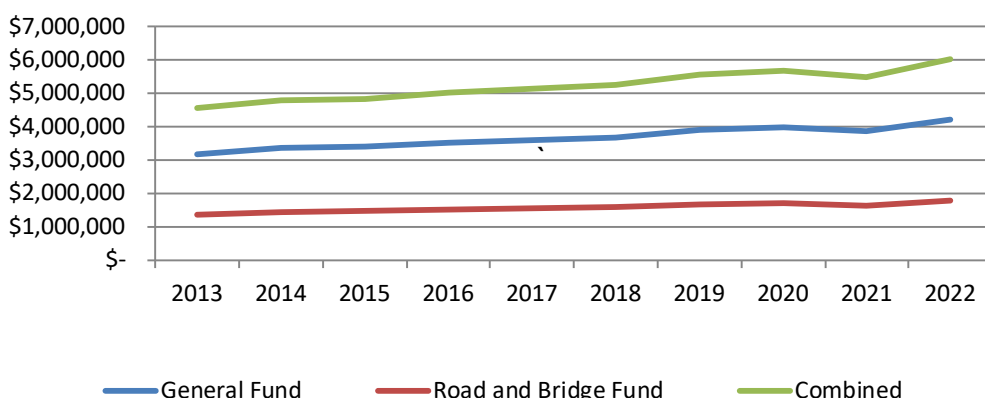
Assessed valuation generally grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County exceeds \$3.29 billion. The fiscal year 2022 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 because of the 1979 voter-approved permanent one-half cent sales tax. As previously discussed, the budget assumes continuation of the County's property tax levy consistent with prior years 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.

Property Tax Revenue: General Fund, Road & Bridge Fund, and Combined Total



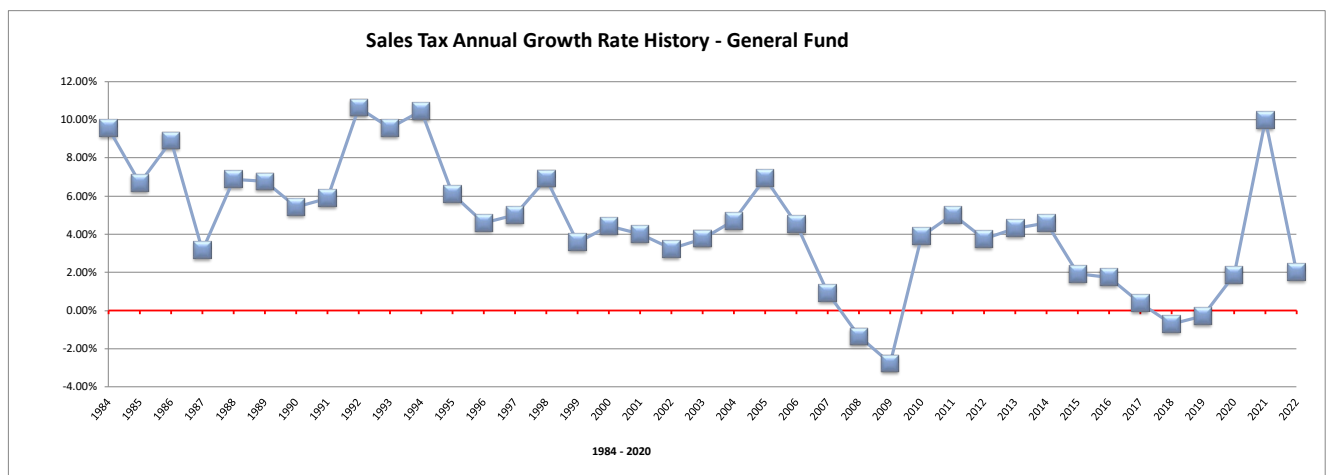
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General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

Sales Tax (71.7% of total revenue)

The County is highly dependent on sales tax revenue to finance most county operations and services. It is the single largest source of revenue for the County and accounts for more than 71% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to 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 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 assumed 0% growth in sales tax revenue due to dismal economic forecasts associated with the pandemic; but actual sales tax growth has significantly exceeded budgetary projections largely due to unexpected and significant inflation.

The County receives the following voter-authorized sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$16.2 million in 2022, which represents approximately 53% 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 \$16.2 million in 2022, which represents 80% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period followed by three 10-year renewals (expiring in 2028). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

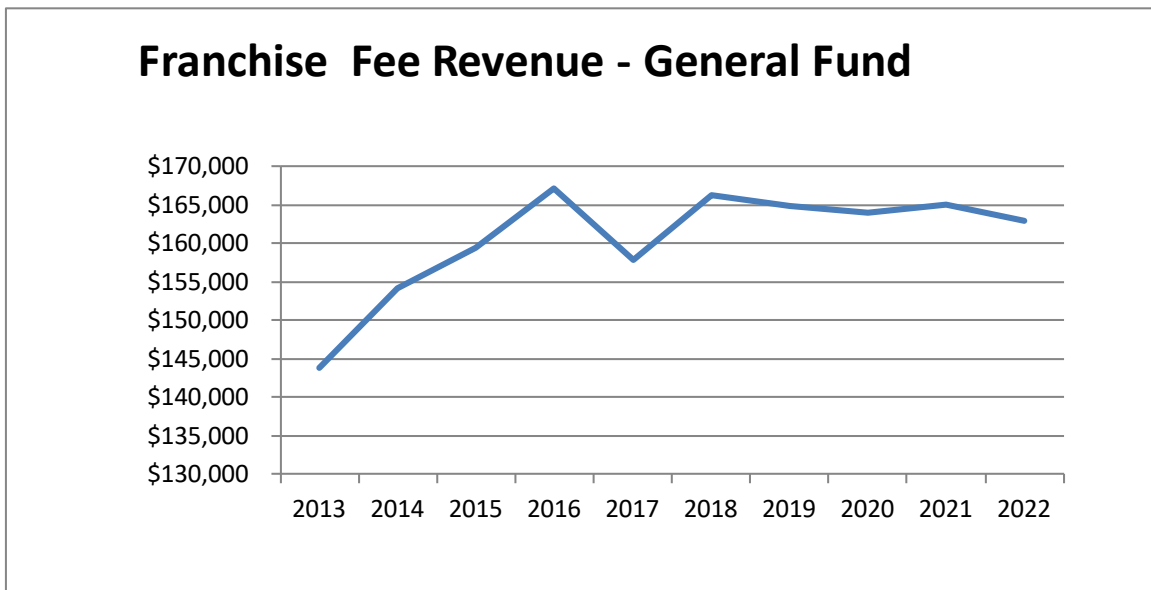
One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$4.05 million in 2022, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations 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 \$7.65 million in fiscal year 2022. 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.)

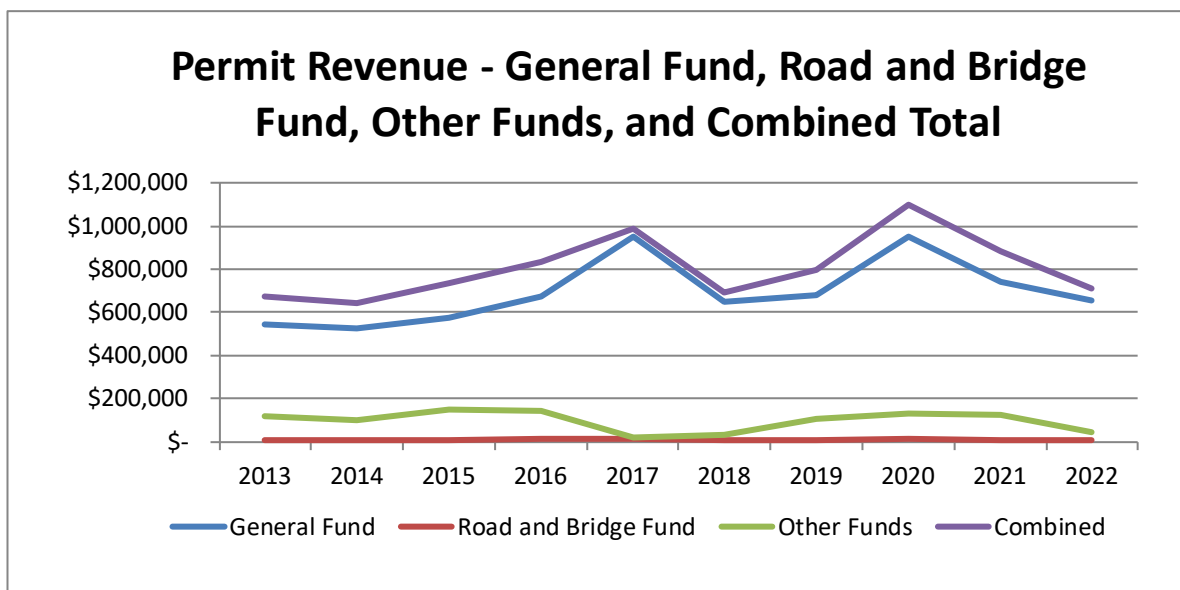
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$12.16 million in fiscal year 2022. It is the sole source of revenue for the 911/Emergency Management Fund.

Franchise Taxes and Licenses/Permit Revenue (1.1% of total revenue)

The County's 5% franchise tax applies to cable services and is accounted for within the General Fund.



The graph below illustrates the growth trends for Licenses & Permit revenue.



The County establishes and collects fees for building permits, on-site wastewater 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 wastewater 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 cost recovery target of approximately 50% for food handling and on-site wastewater 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 2022 budget assumes small adjustments to the fee schedules. Cost-recovery fee schedules are established pursuant to a County Commission Order adopted at a public meeting.

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 2022 due to the following factors: (1) effective in 2021, Boone County no longer administers building code inspection for the City of Ashland (Ashland has established its own internal department for this service); (2) the County anticipates building permit activity slowing to a more normal volume; and (3) the County anticipates a reduction in conceal-and-carry permit renewals.

Intergovernmental Revenues (6.7% 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 8% reduction from the prior year. This decline is primarily due to completion of a grant-funded bridge project in Hartsburg in fiscal year 2021, and these revenues have been removed from the fiscal year 2022 budget; and (2) grants having a fiscal year that is different than the County's fiscal year.

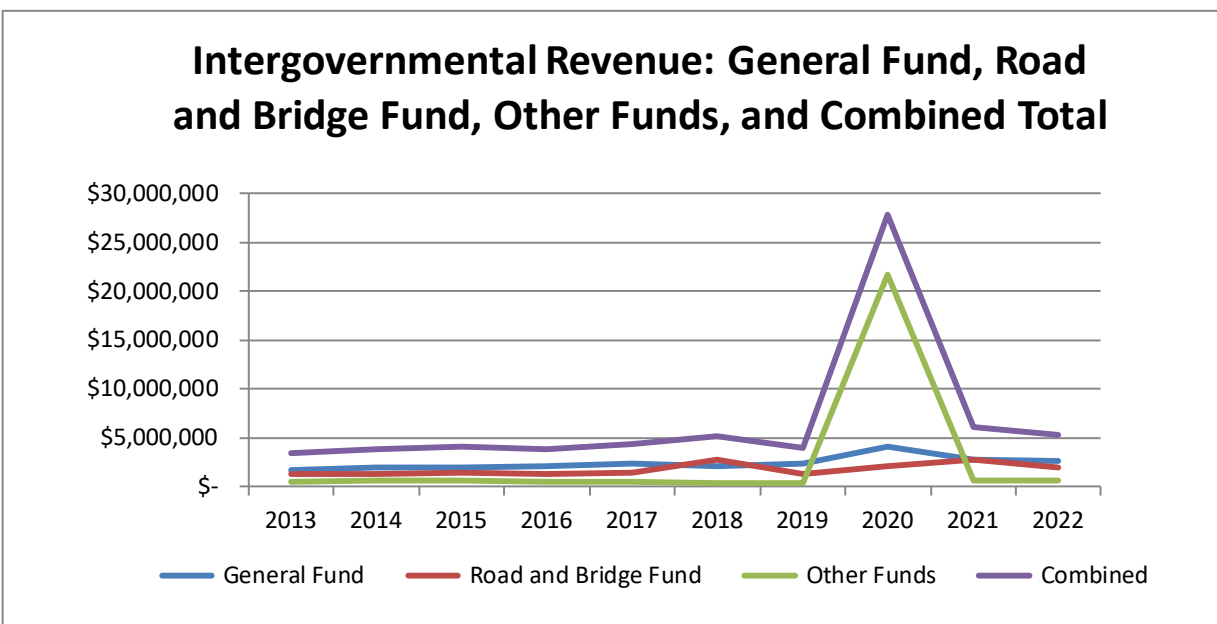
The County's primary intergovernmental revenue sources in fiscal year 2022 include the following:

- Within the General Fund—
 - State prisoner per diem reimbursement, \$1,270,000 and juvenile detention reimbursement, \$62,000
 - Child Support Enforcement reimbursement, \$226,000
 - Reimbursement from Callaway County (for Court Administration, Juvenile Office, and Juvenile Detention), \$112,935
 - Various law enforcement and judicial grants and other state and federal reimbursements, \$936,000
- Within the Road and Bridge Fund
 - Boone County's distribution from the state's County Aid Road Trust (CART) fund, \$1.283 million (proportionate share of the statewide gasoline tax)
 - Boone County's distribution from the state's motor vehicle sales taxes (\$450,000)

- Boone County's distribution from the state's motor vehicle licensing fee revenue (\$217,000)
- Within the Assessment Fund—
 - State reimbursement for property tax assessment, \$225,000

The chart below 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:

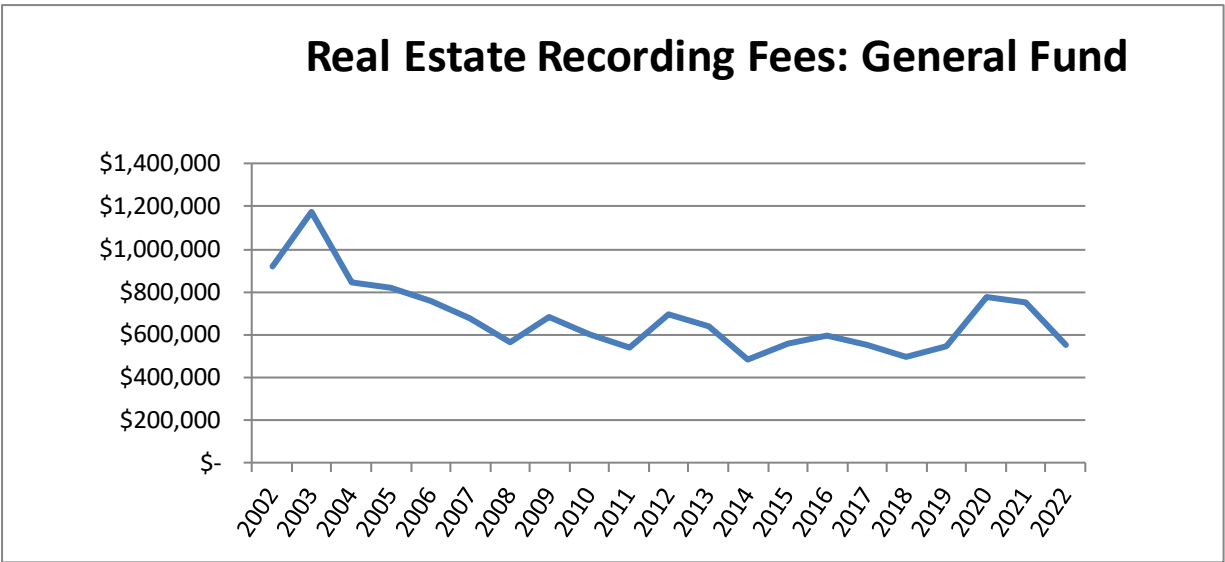
- 2018- federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project
- 2020- more than \$21 million CARES Act monies distributed to the County from the State of Missouri to be used in response to the COVID-19 pandemic, pursuant to federal guidelines. All the monies were expended in fiscal year 2020; accordingly, the revenues were deemed earned in the same period.



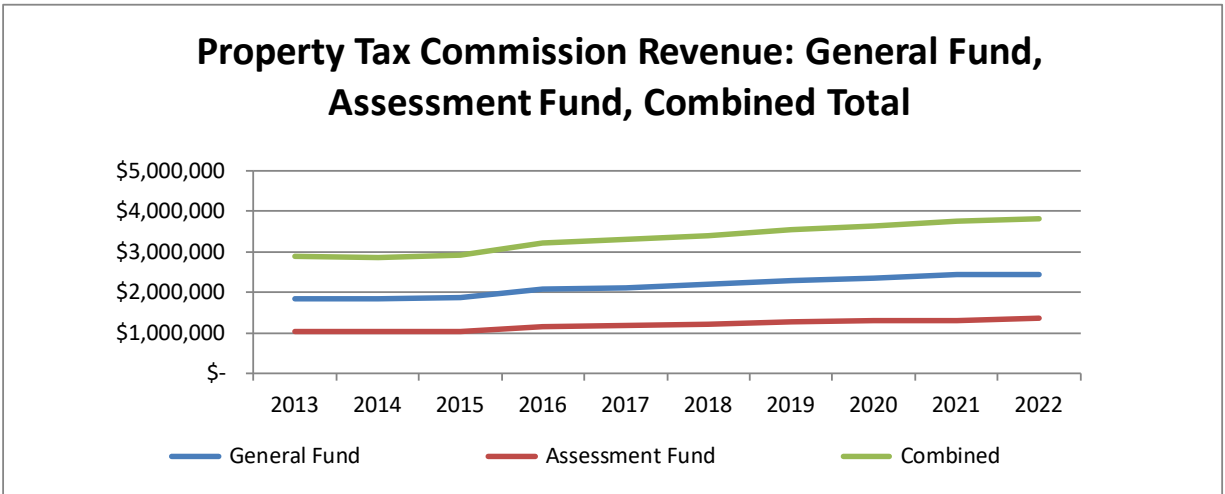
Charges for Services (8.6% of total revenue)

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

As illustrated in the 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. Revenues in 2020 and 2021 exceed budget by approximately \$200,000; however, the County expects the annual revenue to decline to more normal levels in fiscal year 2022 and beyond.



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.

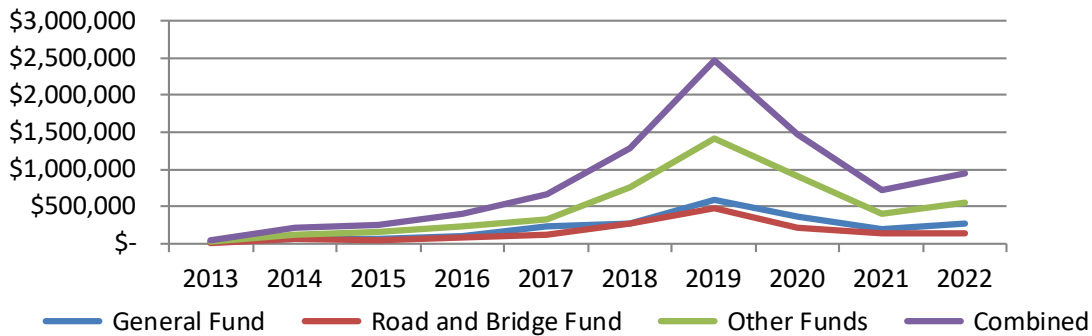


Fines and Forfeitures, Interest, and Other Revenues (4.2% of total revenue)

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

Interest revenue declined significantly after 2007 but increased during 2016 through 2020 as shown in the graph below. This was due to a combination of higher interest rates and higher invested cash balances. Interest revenue for fiscal year 2021 is expected to fall short of original budget estimates due to reduced interest rates. For fiscal year 2022, the County expects to earn approximately \$940,000 interest income on all governmental funds combined; this is slightly higher than the expected 2021 estimated revenue.

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



Hospital Lease Revenue (0% of total revenue)

The hospital lease agreement ended December 31, 2020, but amendments extended it through December 31, 2021. ***At this time, hospital lease revenue is unknown and uncertain; therefore, it has been removed from the budget.*** The budget will be amended at such time that a lease agreement is approved, and hospital lease revenue is sufficiently certain for inclusion in the budget.

History:

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 served as lessor and shared in certain management responsibilities pursuant to the lease agreement. The lease was 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, and this was later extended through December 31, 2021.

The County received two lease payment components pursuant to the lease agreement. For fiscal year 2021, the combined lease revenue through December 30, 2021, is estimated at \$2.6 million. These lease payments to the County were 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.

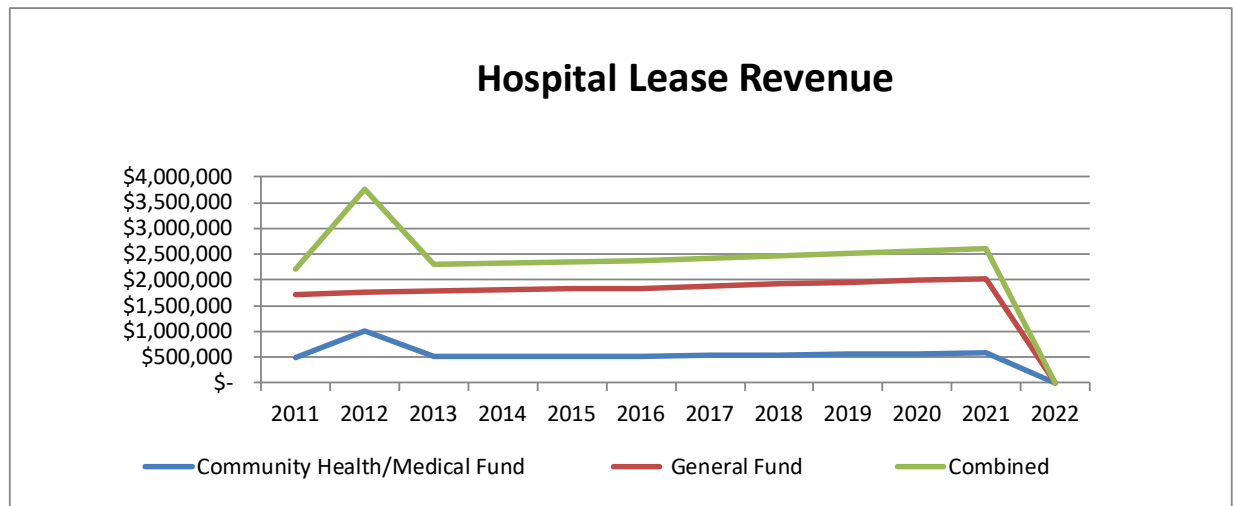
The first component consisted of an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The fiscal year 2021 estimated lease revenue from the transition agreement is \$2.024 million. This revenue was unrestricted as to use and was accounted for within the General Fund.

The second component began in fiscal year 2010: it was an additional annual lease payment restricted to community and health needs. This lease component was 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 \$577,000. 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. The following chart illustrates the hospital lease revenue trend over the past 12 years.



Expenditure Assumptions and Projections

The fiscal year 2022 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$94.5 million, which represents an 8% increase over the prior year's budget (as amended) of \$87.2 million, or a \$7.3 million increase. The budgetary increase is primarily attributable to planned 911 radio tower improvements in the 911/Emergency Management Sales Tax Fund, planned spending from the Children's Services Fund for service contracts, election costs, new and replacement assets, increased appropriations for employee salary and wage increases, and funding for additional FTE positions.

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	2020 (Actual)	2021 (Budget)	2021 (Estimated)	2022 (Budget)	% Change 21 Budget over 20 Budget	% of Total for 2021
General Government Operations*	\$ 10,960,990	12,868,866	10,605,323	14,956,504	16%	15.8%
Public Safety & Judicial	48,152,939	31,589,977	27,776,267	33,358,223	6%	35.2%
Environment, Protective Inspection & Infrastructure	16,339,450	20,399,591	18,060,676	20,236,478	-1%	21.4%
Community Health & Public Services	9,067,166	16,322,806	13,386,478	16,959,960	4%	18.0%
Fixed Assets (New and Replacement)	4,147,510	4,789,851	4,294,285	7,971,369	66%	8.4%
Debt Service	1,126,855	1,036,783	1,030,351	976,567	-6%	1.0%
Other	57,574	157,813	106,210	66,925	-58%	0.1%
Total Expenditures	\$ 89,852,484	87,165,687	75,259,590	94,526,026	8%	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 2022 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 or the 911/Emergency Management Sales Tax Fund in prior years are appropriated in fiscal year 2022; 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 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 favorable 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 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 2021 is projected at 86% of budget for all governmental funds combined. This spending ratio is significantly lower than expected and varies notably across funds:

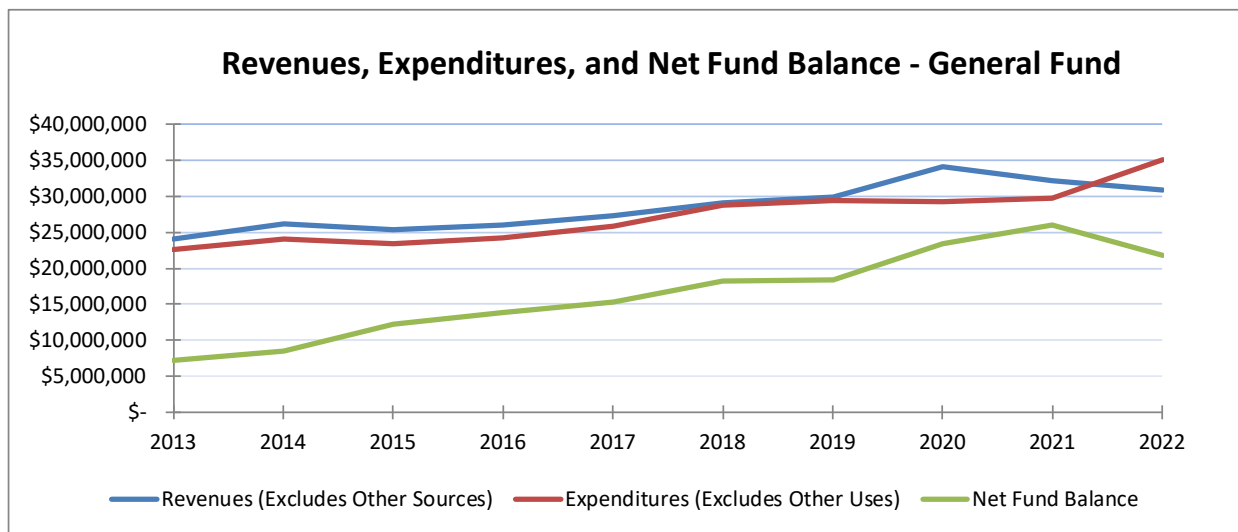
- General Fund— the fiscal year 2021 projected actual spending is approximately 90% of budget and is attributable to salary and benefits savings associated with turnover and extended vacancies; unspent emergency appropriation; travel and training savings resulting from the pandemic; savings resulting from lower-than-expected fuel costs; and cost savings for fixed asset purchases (new and replacement).

- Road and Bridge Fund— the fiscal year 2021 projected actual spending is 92% of budget and is primarily attributable to two projects planned for fiscal year 2021 being re-budgeted to fiscal year 2022 as well as favorable variances associated with surface sealant activities and the New Haven Bridge Project.
- Law Enforcement Services Fund— fiscal year 2021 projected actual spending is 99% of budget.
- Community Children’s Services Fund— fiscal year 2021 projected actual spending is 79.6% of budget and is primarily attributable to contract utilization falling below expectations.
- 911/Emergency Management Fund— fiscal year 2021 projected actual spending is 73% of budget and is attributable to budget savings across all spending categories but especially salary and benefits savings associated with turnover and vacancies, unspent emergency disaster relief contingency appropriation, and unspent 911 tower appropriations that are re-budgeted in fiscal year 2022.
- All nonmajor special revenue funds— fiscal year 2021 projected actual spending is 70% of budget. Approximately one-third of this variance 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 2021 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 2022 spending plan as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2022. In addition, the fund balances for the major funds are projected to 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 (15.8% of total expenditures)

The 2022 budgetary increase is due to reductions in the following areas: (1) election costs; (2) impact of employee pay-related increases; (3) and investment in new and replacement fixed asset appropriations.

Public Safety and Judicial (35.2% of total expenditures)

The 2022 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 reflect actual anticipated spending more accurately. The amount of budgetary adjustment will be reviewed as part of the annual budget process.

The primary reasons for budgetary increase include the following: employee pay-related increases; the new grant-funded traffic officer for the Sheriff’s Office; and the new maintenance and custodial technician for the Juvenile detention facility (to replace the position eliminated by the State of Missouri).

Environment, Protective Inspection, and Infrastructure (21.4% 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. Spending in this functional area is largely unchanged from the current year.

Community Health and Public Services (18.0% of total expenditures)

The County jointly funds the City-County Health Department and the County's fiscal year 2022 cost share reflects an increase attributable to additional positions and employee pay-related increases.

In addition, increases are also 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 \$6.2 million of net fund balance is budgeted for service contracts in fiscal year 2022 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 (8.4% 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 #4 on page 8 of the Budget Message. In addition to the appropriations for routine replacements, the fiscal year 2022 budget includes funding for several 911 tower projects and replacement of the 911 phone system.

Debt Service (1.0% of total expenditures)

The \$977,000 debt service payments included in the 2022 budget consist of \$868,000 to be paid from County resources and \$109,000 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 (0.1% 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 fiscal year 2022 budget also includes an appropriation for professional services to assist the Commission with developing evaluation and compliance criteria for American Rescue Plan Act (ARPA) funding; at this time, no ARPA-related appropriations have been approved in the fiscal year 2022 budget.

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 exceed the minimum fund balance requirement.

Projected Net Fund Balances on December 31, 2022

	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	\$ 22,071,826	17,673,548	3,202,096	4,226,652	25,384,732	6,737,020	79,295,874	
Less: Fund Balance Unavailable for Appropriation	(343,675)	(5,000,000)	(1,295,600)	-	(10,300,000)	(467,102)	(17,406,377)	
Projected Net Fund Balance	\$ 21,728,151	\$ 12,673,548	\$ 1,906,496	\$ 4,226,652	\$ 15,084,732	\$ 6,269,918	\$ 61,889,497	
As a percent of expenditures	62%	63%	47%	30%	99%	106%		
# of months expenditures	7.4	7.6	5.6	3.6	11.9	12.7		
Expenditures	\$ 35,129,283	\$ 20,075,091	\$ 4,098,915	\$ 14,085,309	\$ 15,225,929	\$ 5,911,499	\$ 94,526,026	

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* tab 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 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 on December 31, 2022

	Major Funds						All Governmental Funds
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds	
Projected Fund Balance 12/31	22,071,826	17,673,548	3,202,096	4,226,652	25,384,732	6,737,020	79,295,874
Projected Fund Balance 1/1	\$ 26,393,969	17,305,890	3,176,861	10,437,961	28,823,665	8,892,957	95,031,303
Projected Change in Fund Balance	\$ (4,322,143)	367,658	25,235	(6,211,309)	(3,438,933)	(2,155,937)	(15,735,429)
Percentage Change	-16%	2%	1%	-60%	-12%	-24%	-17%

As previously discussed, the change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation, election costs, employee-related salary and pay increases, and other operational needs and the removal of hospital lease revenue. 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 Community Children's Services Fund is due to the fiscal year 2022 budget allocations including amounts accumulated during prior fiscal years. This represents a *timing difference* between the fiscal year in which the revenues were received and the fiscal year in which they will be spent.

The projected decrease in the 911/Emergency Management Fund is due to planned radio tower improvements and replacement of the 911 phone system.

The decline in non-major governmental funds is primarily attributable to replacement equipment replacement and computer technology as well as contracted services for aerial photos for the Assessor's Office. 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, 2022, is presented in the *General Information* tab section of this document. Debt service appropriations included in the fiscal year 2022 Budget amount to approximately \$977,000 or 1.0% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$868,000 - 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.
- \$109,000 – 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 (10%) of assessed value. Total assessed valuation on January 1, 2022, is expected to exceed \$3.29 billion which results in a legal debt limit of approximately \$330,000,000. Outstanding debt applicable to this constitutional debt limit totals 0.3%, which is significantly below the 10% limit. 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.

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 received this award from 1997 until 2020.

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 2020 was 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 2022 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
General (Fund #100)					
Personnel Changes (with related costs):					
Salary & Benefits	17,837	1170	1XXXX		Extended training period Office Administrator Position
Salary & Benefits	38,440	1228	1XXXX		Increase hours from 25 to 30 per week and add benefits for 2 Office Specialist Positions
Subtotal	<u>56,277</u>			<u>-</u>	
Other Changes:					
Contingency	16,620	1123	86850	-	Add'l funds for Auditor transition plan
Replacement Computer Software	155,000	1172	92302	-	Add'l funds for consultant hours and on-going software upgrades - Finance & Timekeeping
Recycling & Dump Fees	6,900	1360	83160	-	Contracted services cost will be higher for recycling program
Outsourced Services	(75,392)	1725	71100	-	Hinkson Creek Water/Chemical Analysis Project contract will be complete before the end of the year
Subtotal	<u>103,128</u>			<u>-</u>	
Total Changes to General Fund	\$ <u>159,405</u>			\$ <u>-</u>	

911/Emergency Management Sales Tax (Fund #270)

Joint Communication Operations

Sale of Non-Capital Assets		2701	3836	1,000	Sale of Vehicle
Replacement Auto/Trucks	10,850	2701	92400		Transfer of Vehicle from Sheriff's Dept to Joint Communications
Staffing Consulting Services	60,000	2711	71101		Employee retention consulting services
Subtotal	\$ <u>70,850</u>			\$ <u>1,000</u>	

Joint Comm Radio Network

	182,700	2706	91300		800 MHz Infrastructure Overlay Project
Subtotal	\$ <u>182,700</u>			\$ <u>-</u>	
Total Changes to 911/Emergency Management Sales Tax Fund	\$ <u>253,550</u>			\$ <u>1,000</u>	

Juvenile Justice Preservation (Fund #287)

Outsourced Services	3,000	2870	71100	-	Add omitted contractual services for programming
Total Changes to Juvenile Justice Preservation Fund	<u>3,000</u>			\$ <u>-</u>	

Commission Directed Changes to the 2022 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
Law Enforcement Services (Fund #290)					
<u>Sheriff Operations</u>					
Changes to Various Revenue Estimates and Appropriations:					
Sale of Capital Fixed Asset	-	2901	3835	\$ 10,850	Transfer of Vehicle from Sheriff's Dept to Joint Communications
Subtotal	<u>-</u>			<u>\$ 10,850</u>	
Total Changes to Law Enforcement Services Fund	<u>\$ -</u>			<u>\$ 10,850</u>	

Capital Repairs & Replacements (Fund #620)

Major Bldg Repairs/Replacements	80,000	6200	60110	-	Replace Juvenile Justice Center Intercom System
Total Changes to Capital Repairs & Replacements Fund	<u>80,000</u>			<u>\$ -</u>	

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

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 159,405	\$ -
911/Emergency Management Sales Tax (Fund #270)	253,550	1,000
Juvenile Justice Preservation (Fund #287)	3,000	-
Law Enforcement Services (Fund #290)	-	10,850
Internal Service Funds:		
Capital Repairs & Replacements (Fund #620)	80,000	-
Total	<u>\$ 495,955</u>	<u>\$ 11,850</u>

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

December Session of the October Adjourned

Term. 20 21

In the County Commission of said county, on the 16th day of December 20 21

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 2022. 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 2022 Proposed Budget. Final wage and benefit appropriations for each department have been calculated using actual salaries in effect as of December 15, 2021, incorporating all approved range re-classifications having an effective date of January 1, 2022. In addition, the adopted budget authorizes a 4% increase adjustment to the County's Salary Range Table for FY 2022, which has been incorporated into relevant wage and benefit calculations for all FY 2022 appropriations.

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 2022 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.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

Term. 20

In the County Commission of said county, on the

day of

20

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

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 2021 grant funds which may be carried forward into fiscal year 2022 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 2021 appropriations for projects approved in the FY 2021 budget which require extension into FY 2022 for completion.

Done this 16th day of December 2021.

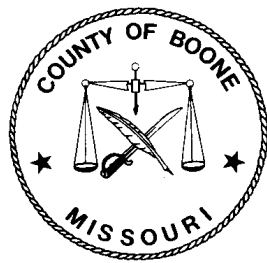
ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner



Entity Structure and Organization

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

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

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

History of Boone County

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

At the beginning of the 19th century, it was a region populated by Native Americans. Its largely uncharted land made up part of the Louisiana Purchase of 1803 which was explored by Meriwether Lewis and William Clark the following year. An even earlier resident was Daniel Boone, already a legendary explorer and frontiersman when he immigrated to the wilderness on the Femme Osage Creek in St. Charles County in 1795.

Daniel Boone's death at Marthasville in 1820 came but two weeks before the territorial legislature (their members wearing black arm bands to honor his memory) acted favorably on petitions to organize a new territorial county to be named in Boone's honor, one of 39 counties eventually carved from a once-gigantic Howard County land area. Ironically, it's not clear whether Daniel Boone ever visited the county named in his honor, although his sons, Nathan and Daniel M. established a salt lick in adjacent Howard County and the road between St. Charles and the newly-settled county was the "Boons' Lick road" without the "e." (In fact, historians differ not only as to the precise date of Daniel Boone's birth, but also whether his last name ended with an "e". The "e" won largely because of documents bearing his signature.)

Records indicate the first immigrants to the area were mostly southern in makeup, largely from Kentucky; those origins influenced the social and economic development of the area, creating an early interest in education, the arts and politics even amidst the harsh frontier living conditions. The first known white settlement, founded in the winter of 1812, was at Thrall's Prairie, 12 miles northwest of present-day Columbia and four miles north of Rocheport.

Boone was organized as a "territorial county" in September, 1820, nine months before Congress bestowed statehood on Missouri. The population at that time was 3,692. By 1830, it was 8,859; by 1850, nearly 15,000; by 1860, nearly 19,500; and by 1880, the population had grown to more than 25,000. A group of investors formed the Smithton Land Company to develop a "seat of justice" (county seat) for the intended new county and in the winter of 1818-19, laid out the village of Smithton roughly around present-day Garth and Walnut streets in Columbia. However, an inadequate water supply aborted Smithton's growth. Residents moved a half mile east across Flat Branch Creek to create the new town of Columbia, using the same grid format and claiming a name then in use in some variation in 32 states. Columbia's first house was a cabin built at 5th and Broadway in 1820-21. A growing population and expanded commerce due to steamboat access to St. Louis suggested a prosperous future for the towns of Rocheport and Persia; the latter even competed to be the county seat. However, the building of a rail line from St. Charles through northern Boone County replaced the steamboat as a major carrier of goods and passengers. Today, Rocheport is a village showing renewed vigor as a tourist attraction and antique-collectors' paradise. Persia no longer exists.

As early as 1820, the Act of Congress authorizing the people of Missouri to draft a state constitution and to form a state government included a provision setting aside land for a "seminary of learning". The first state constitution adopted that year provided for "a university" and the means to fund it. Months of legislative maneuvering, lobbying, and pledges of funds from counties wanting to host the site of

History of Boone County cont'd

the university culminated with the General Assembly's designation in 1839 of Columbia. Boone County residents had pledged more than \$117,000—more than any of the competing counties. A major contributor was James S. Rollins, a prominent figure in Boone County history (at various times a member of the General Assembly, the U.S. House of Representatives, United States Senator, and member of the University Board of Curators). His pledge included much of his own land holdings (now part of the campus). Lesser known was Edward Camplin, a man who could neither read nor write but pledged \$3,000, a sizeable amount at the time. His contribution, and those of numerous other county residents, reflected not only the excitement of competition, but also the vast community support for higher education. Crowds of on-lookers demonstrated that interest again at the dedication July 4, 1843, of the new “principal edifice,” the administration/classroom/museum building that subsequently burned in 1892 when again the pledges of townspeople led to the decision to rebuild the university in Columbia.

Boone County was a slave-holding county in the middle of the only slave-holding state west of the Mississippi River. Except for brief periods of time, Columbia was occupied by Union forces from December 1861 until August 1865. For a time in 1862, the University closed and its buildings were occupied by the military. Boone's population, like that of the state as a whole, was split on the slavery issue; a “Southern Rights” meeting in April 1861 adopted resolutions condemning President Lincoln, supporting “our southern brethren,” and urging Missouri join the other southern states in secession. A “Union meeting” a few weeks later adopted resolutions pledging support of the Union and urging Missouri to remain neutral in the Civil War, but to be prepared to defend against invaders. There were skirmishes in and about Boone County, but the main battles were elsewhere. In 1864, as “bushwhackers” became a major problem, one such group perpetrated the Centralia Massacre. A band of guerillas lead by Bill Anderson robbed and plundered the town of Centralia on September 27, 1864 and then ambushed a train carrying about 150 passengers, including 23 newly discharged federal soldiers. The soldiers were ordered to leave the train, line up, were stripped and shot, their papers and personal effects removed. The train and depot were burned. A few hours later, a detachment of federal troops in pursuit of the guerillas rode into a trap and 108 more were killed. While exact figures as to the number of Boone County men involved in the war are not known, it's estimated about 500 wore Union blue and an equal number Confederate Gray.

The Boons' Lick road gave way to U.S. Highway 40, which largely was replaced with Interstate 70; that part of I-70 in Missouri was the first statewide section of interstate highway to be completed. Boone's strategic and easily-accessible location, midway between St. Louis and Kansas City and 30 miles from the Capitol at Jefferson City, together with its educational and medical facilities, its professional and business economy and its non-polluting industries, have made it one of Missouri's fastest-growing counties. Columbia consistently has been ranked by various national publications as “one of the best” places to live, to retire, and to raise a family. Its cost of living is below the national average and its public schools rank among the best in a town internationally known as the “Athens of Missouri” because it's the home of the state university, Columbia College, and Stephens College.

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

County Office Directory

Assessor

Kenneth Mohr..... 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 Presiding Judge..... Boone County Courthouse..... 573-886-4050
 Jeff Harris, Div II Circuit Judge..... Boone County Courthouse..... 573-886-4050
 Kevin Crane, Div III Circuit Judge..... Boone County Courthouse..... 573-886-4050
 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
 Justin S. Aldred, 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

Cindy Garrett, 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

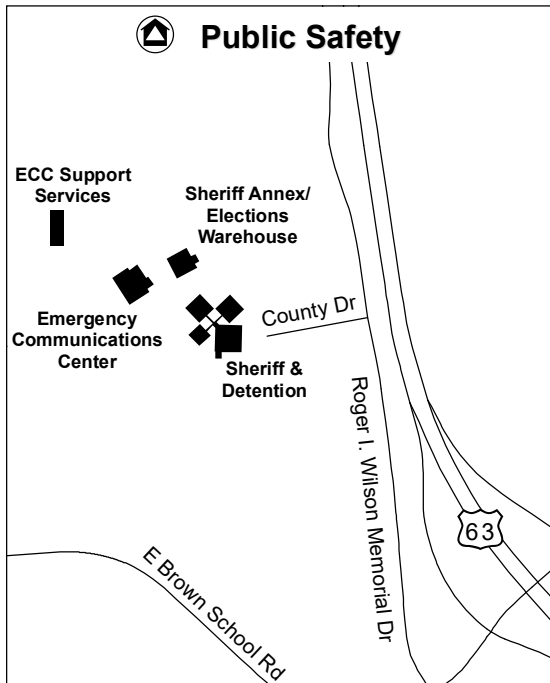
Dwayne Carey, Sheriff..... Boone County Sheriff Admin. & Detention Facility 573-875-1111

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

Boone County Facility Locations

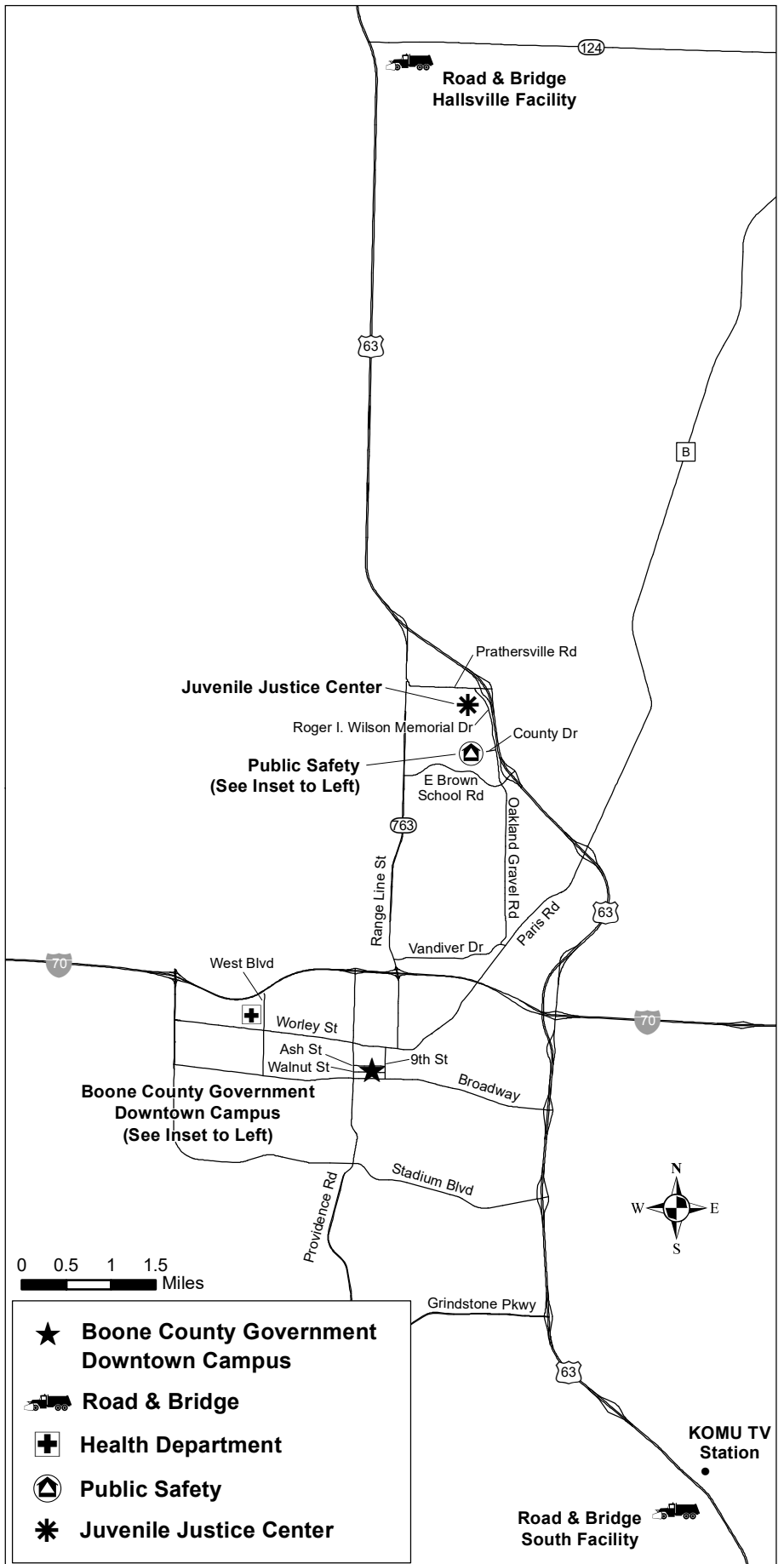


★Boone County Government Downtown Campus



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

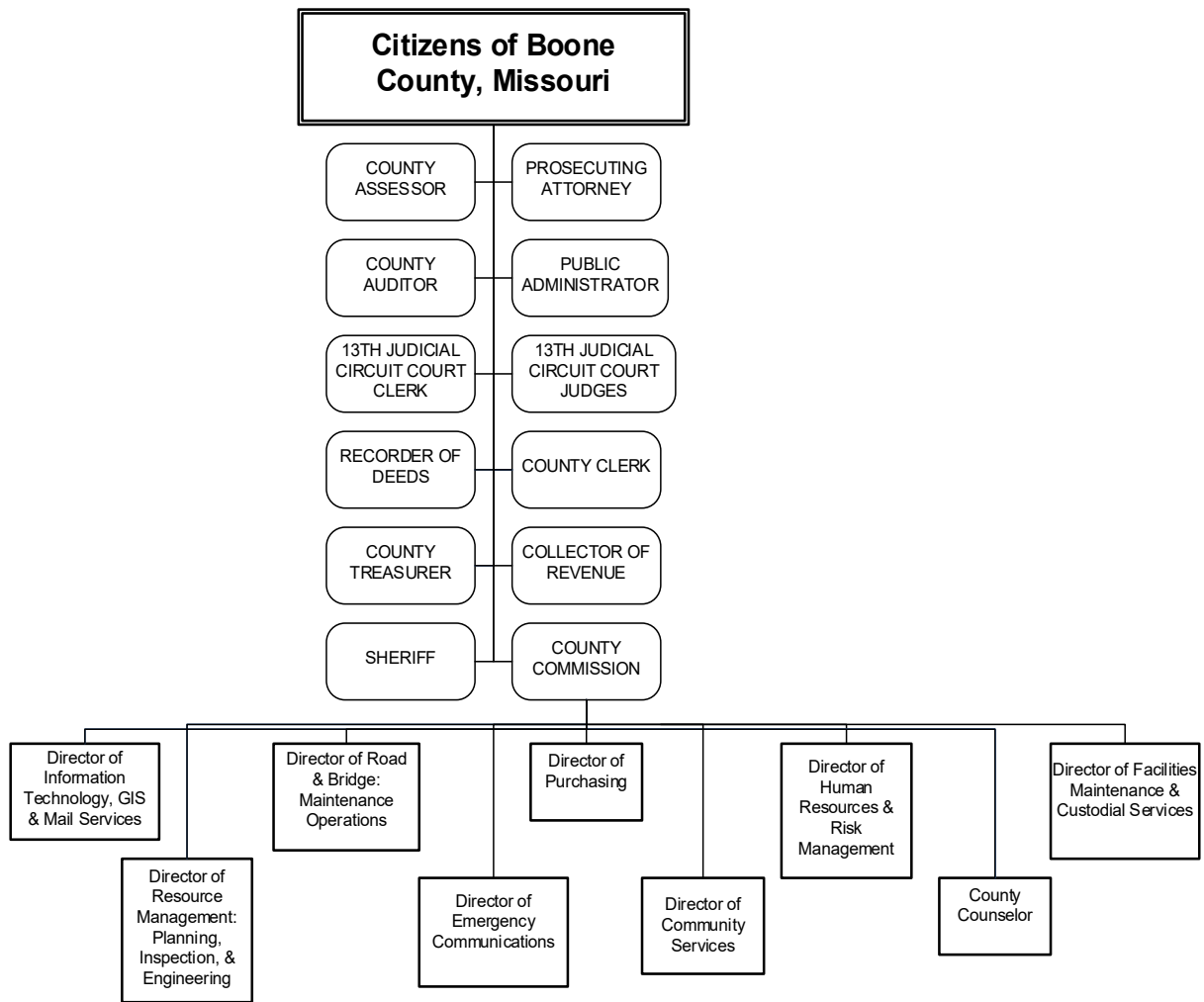
Boone County GIS Department



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 15th of each year. The Court Administrator and the County Auditor meet to review and discuss the Court's budget request before it is presented to the County Commission.

All other budget requests are due to the Auditor on or before September 1st. During September, the Auditor and Commission review revenue forecasts and develop consensus revenue figures. They also review salary and wage information and develop a consensus target for the personnel budget. During October, the Commission and Auditor schedule work sessions with other elected officials to discuss operational goals and budgetary needs.

During September or October, the County Commission holds at least one public hearing for the purpose of obtaining public input prior to developing the overall county budget, as required by state statute. The County Auditor prepares the Proposed Budget by November 15th and the Commission conducts public hearings during late November and early December. The Commission makes final changes to the budget and formally adopts the budget. The target adoption date is mid-December.

The following provides an overview of the budget process and important statutory dates.

- **July:** County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- **July and August:** County Commission meets with department directors to provide input and review of departmental budget requests.
- **August 15th:** Statutory deadline for the Circuit Court to submit budget request
- **September 1st:** Statutory deadline for submitting budget requests to Auditor
- **September 10th:** County Auditor prepares budget requests for offices and agencies not submitting requests by this date

Budget Calendar and Process cont'd

- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15th:** County Auditor delivers Proposed Budget to County Commission
- **November 15th through December 15th:** County Commission holds public hearings on the Proposed Budget
- **Mid-December:** target adoption of the budget
- **January 10th:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10th except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31st.)

Budget Revisions and Budget Amendments

Occasionally the County will encounter a need to either revise the existing budget to reflect a change in the use of an appropriation or to amend the budget to approve increased spending authority of a specific fund. These are referred to as budget adjustments and are governed by the County's Budget Adjustment Policy, authorized in Commission Order # 4-2014, which is included in the Appendix section of this document.

Statutory Provisions Governing Circuit Court Budgets

The Circuit Court Clerk is charged with the responsibility of transmitting the Circuit Court's budgets, as approved by the court en banc, to the Budget Officer on or before September 1st of each year. Additionally, the Presiding Judge of the Circuit Court, or his designee, is required to meet with the County Commissioners and the Budget Officer no later than August 15th of each year in order to "confer and discuss with them the Circuit Court's estimates of its requirements for expenditures and its estimates of its revenues for the next budget year" (RSMo Chapter 50, sections 640-642). The statutes require that the Budget Officer include the Circuit Court's budget estimates in the County's budget without change; any change in the estimates requires the consent of the Circuit Court or the Circuit Clerk. In the event the governing body finds the Court's estimates to be unreasonable, it may file a petition with the Judicial Finance Commission. When this course of action is pursued, every attempt is made to resolve the dispute prior to the beginning of the fiscal year in question. If this is not possible, an amount equal to the budget estimates in question is placed into a separate escrow account and is not expended until a final determination is obtained.

Description of the Accounting and Budgeting System

The County adopts an annual budget for its calendar fiscal year in the manner set forth by Missouri statutes. As described below, county operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The County Commission is the appropriating authority for all funds except certain special revenue funds for which another elected official has been named as the appropriating authority by state statute. (Refer to the Overview and Description of Special Revenue Funds and Other Funds in the General Information section.) However, it is common to refer to these individual fund budgets collectively as “the County Budget”. State law requires all budgets to be balanced and annual operating budgets are required for all funds from which monies are expended. Budgets may be amended and revised throughout the year in accordance with the County’s Budget Adjustment Policy (a copy is included in the Appendix Section). Aggregate financial data for each individual fund as well as summary information for groupings of various funds is presented in the Financial Summaries section of this document.

In addition to preparing an annual budget each year, the County prepares annual financial statements and obtains an independent audit of those financial statements. In preparing its budget, the County uses a slightly different basis than in preparing its financial statements. This is described in greater detail below, but the primary difference is that for budgetary purposes, encumbrances (open purchase orders or other budgetary commitments which have not yet created a financial liability for the County) are treated as expenditures, whereas in the financial statements these commitments are not treated as expenditures.

The County administers numerous funds, which are described below. The majority of county operations are accounted for in the County’s major funds which include the General Revenue Fund, the Road and Bridge Fund, the Law Enforcement Services Fund, the Community Children’s Services Fund, and the 911/Emergency Management Fund. However, a complete understanding of the County’s budgetary and financial activities requires a review of *all* the funds. Accordingly, this document is designed to provide a comprehensive overview of the County’s entire financial structure and activities.

This budgetary document contains information for all funds for which the County Commission or another county elected official is the appropriating authority and for which the County Treasurer maintains custody of the monies. The County’s Comprehensive Annual Financial Report (CAFR) contains some funds in addition to those that are presented in this document. Specifically, the CAFR contains financial information for the special revenue funds under the jurisdiction of the Circuit Court which are maintained separately by the Court in its own checking account as well as funds related to the Neighborhood Improvement District (NID) Program, described below, which are not included in this document. Additionally, the County’s CAFR includes various fiduciary funds which are not subject to appropriation and therefore are not included in this budgetary document.

The County implemented the NID program in the early 1990’s. This program allows the County to approve and construct road or sewer projects and then recover the costs of these projects in full from property owners. Periodically, the County issues general obligation bonds for these projects; however, taxes are not levied or collected to retire

Description of the Accounting and Budgeting System cont'd

the debt because the property owners are responsible for these costs. NID budgets are established as the County Commission approves projects throughout the year. As a result, *NID funds* have been excluded from this document; however, all of the related debt service funds are included and account for the special assessment revenue and principle and interest expenditures. A description of past and current NID projects is included in the Overview and Description of Other Budgets section. It is very likely that additional NID budgets will be approved in the future. Portions of the General Fund are reserved in an amount equal to temporary financing provided by the General Fund during construction. The reservations are released once general obligation bonds are issued.

Basis of Accounting and Budgeting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported. Basis of accounting relates to the *timing* of the measurements made, regardless of the measurement focus applied.

Boone County uses a different basis of accounting for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations, even if no measurable liabilities have arisen from such commitments and obligations. This approach also demonstrates the degree of compliance with the legally-adopted budget.

The basis of accounting used for financial reporting and budgeting purposes are described below.

Basis of Accounting used for Financial Reporting Purposes— Boone County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as proscribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Comprehensive Annual Financial Report (CAFR) includes financial statements prepared on two different bases of accounting: the *government-wide statements*, prepared on the full-accrual basis of accounting, and the *fund financial statements*, prepared on the modified accrual basis of accounting.

The ***government-wide financial statements*** report information about the County as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. These financial statements are prepared using a full accrual basis of accounting in order to achieve a more corporate, or private-sector type presentation. A full accrual basis of accounting recognizes expenses when incurred and revenues when earned without respect to the timing of receipt or payment.

The ***fund financial statements*** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The fund financial statements for the County provide detailed information about the County's various funds, not the County as a whole. For its governmental funds, the County uses the modified accrual basis of accounting. For its proprietary and fiduciary funds, the County uses the full accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current

Description of the Accounting and Budgeting System cont'd

period. For Boone County, “available” is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 270 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured). Under modified accrual accounting, open encumbrances at fiscal year end are not reported as expenditures; instead they are reported as reservations of fund balance.

The County’s financial reports include three kinds of funds (explained in detail in the next section, Description of Funds):

- (1) Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting described above. Governmental Funds include the General Fund, special revenue funds, debt service funds and capital project funds.
- (2) Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities maintenance and housekeeping operations), which are classified as proprietary funds.
- (3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

For full disclosure of the County’s accounting policies, please refer to the County’s Comprehensive Annual Financial Report.

Basis of Accounting used for Budgeting Purposes—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

Description of Funds

The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. Most of 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.

Description of the Accounting and Budgeting System cont'd

Governmental Funds are used to account for governmental activities.

■ General Fund (a major fund)

The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

■ Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of revenue sources (other than expendable trusts or major capital projects) that are restricted as to use.

■ Road and Bridge Fund (a major fund)

This fund accounts for restricted revenues including a property tax, a one-half cent sales tax, the County's portion of the gasoline tax (CART), and other similar revenues. These revenues may only be used for road and bridge maintenance and improvements.

■ Law Enforcement Services Fund (a major fund)

This fund accounts for the permanent one-eighth cent law enforcement sales tax revenues and related expenditures.

■ Community Children's Services Fund (a major fund)

This fund accounts for the permanent one-fourth cent sales tax revenues which provide funding for counseling, family support, and temporary residential services to children.

■ 911/Emergency Management (a major fund)

This fund accounts for the permanent three-eighths cent sales tax revenues which provide funding for county-wide 911 and emergency management activities.

■ Other Special Revenue Funds

The Statutes of the State of Missouri set out several special funds that are maintained by the County. Some examples of these statutory funds are the Record Preservation Fund, the Bad Check Collection Fund, the Sheriff's Training Fund, and several others. The County is responsible for accounting for all income and expenses for each of these special activities; therefore, the special funds are separately maintained. On occasion, the County may establish a special revenue fund to account for revenues set aside for a restricted purpose, even though such treatment is not required by state statute.

■ Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term principal, interest, and related costs. Some examples of these funds are the Nursing Home Bond Fund and the Bridge Bond Fund.

Description of the Accounting and Budgeting System cont'd

■ Capital Projects Funds

Capital Projects Funds are used to account for financial resources which are used for all acquisition or construction of major capital facilities.

■ Neighborhood Improvement District Funds

The statutes of the State of Missouri allow the County Commission to create Neighborhood Improvement Districts (NIDs). Current county policy provides for the formation of such districts only for the purpose of financing roadway and sewer improvements. The property owners within a NID pay for such improvements through a special assessment. Each NID fund accounts for all expenditures associated with the improvement project and the subsequent special assessment revenues.

Proprietary Funds are governed by the same accounting standards which apply to private business. Proprietary funds may include both enterprise funds and internal service funds.

■ Internal Service Funds

Internal Service Funds are used to account for activities that produce services to be provided to other county departments on a cost-reimbursement basis. For instance, the Self-Health Trust fund accounts for the operations of the County's Self-Insured Health Plan for county employees and the Building and Grounds fund accounts for facilities maintenance and housekeeping activities.

■ Enterprise Funds

The County does not operate any business-type activities and therefore does not use enterprise funds.

Fiduciary Funds are used to account for the County's custodial or fiduciary activities pertaining to various trust and agency funds. Note: The County does not budget these funds because the resources and assets of these funds do not belong to the County and therefore cannot legally be appropriated by the County Commission for county purposes.

■ Private Purposes (Non-Expendable) Trust Funds

The County serves as trustee for several non-expendable trusts. Corpus amounts are to remain intact while investment income is used for the activities specified in the trust documents.

■ Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

Overview of the Fund-Department-Account Code Structure

Each line item in the accounting system consists of three elements: the fund number, the department number, and the account number.

Description of the Accounting and Budgeting System cont'd

Fund Numbers are identified by a unique three-digit number. The first digit of the fund number denotes the fund family to which the fund belongs. For instance, 1XX denotes the general fund family; 2XX denotes the special revenue fund family; 3XX denotes the debt service fund family; 4XX denotes the capital projects fund family; 5XX denotes the Neighborhood Improvement District (NID) fund family; 6XX denotes the internal service fund family; and, 7XX denotes the agency and trust fund family.

Department Numbers are four (4) digit number assigned to each department. Departments within the general revenue fund begin with the digit "1". For all other departments, the first three digits of the department number represent the fund number. For example, the department numbers for Public Works include #2040, #2045, and #2049. These budgets are included in the Road and Bridge Fund, #204, which belongs to the special revenue fund family.

Account Numbers are used to break revenue and expense accounts into various categories, or classes. For expenditures, budgetary control is exercised at the class level. These accounts are briefly described below by account name, number, and description.

■ Revenue Accounts

- Property Taxes - 03000-03099
Real estate and personal property tax levied on the assessed valuation of real estate and personal property.
- Sales Taxes - 03100-03199
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes - 03200-03299
This tax is levied on certain franchises, i.e. cable television.
- Licenses and Permits - 03300-03399
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues - 03400-03499
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges for Services - 03500-03599
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits - 03600-03699
Fines include monies derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any monies derived from confiscating deposits held as a performance guarantee.
- Interest - 03700-03799
Income on all long term and short-term bank deposits and other investments.
- Miscellaneous - 03800-03899
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

Description of the Accounting and Budgeting System cont'd

- Other Financing Sources - 03900-03999
This would include proceeds from general long-term debt and inter-fund operating transfers.
- Expenditure Accounts-- budgetary control is exercised at the class level.
 - Personal Services - 10000-19999 (Class 1)
Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance, workers compensation insurance, and other similar employee benefits.
 - Materials and Supplies - 20000-29999 (Class 2)
Includes expenses for such items as rock and asphalt for the county road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
 - Dues, Travel and Training - 30000-39999 (Class 3)
Includes expenses for such items as membership dues to professional organizations (i.e., engineers and attorneys), national, state, and local organizations (National Association of Counties, Government Finance Officers Association, etc.), registration fees for conferences and training courses, and reimbursable expenses.
 - Utilities - 40000-49999 (Class 4)
Includes expenses such as telephone, natural gas, electricity, and water as provided to county offices and departments.
 - Vehicle Expense - 50000-59999 (Class 5)
Includes expenses related to the operation of a department's vehicles such as gas, oil, tires, repairs, etc. and reimbursable mileage expense for each office and department.
 - Equipment and Building Maintenance - 60000-69999 (Class 6)
Includes repairs and maintenance to all county-owned buildings such as the Courthouse, Jail, Road and Bridge Department, etc. and repairs and service contracts for county-owned equipment including typewriters, computers and printers, copy machines, etc.
 - Contractual Services - 70000-79999 (Class 7)
Includes cost of building use charges, legal services, equipment leases, and outside and professional services (engineering fees, survey fees, private contracts for road construction, etc.).
 - Other - 80000-89999 (Class 8)
Operational expenses not classified above such as public notices, advertising for employment opportunities/bid proposals, meeting expenses, etc.
 - Fixed Asset Additions - 90000-99999 (Class 9)
Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, buildings and improvements, road graders, computer software, etc.).

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget, subject to certain statutory provisions. The Assessor administers the fund.</p>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget; the Community Services Department administers the budget.</p>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. The County Commission approves the budget.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>

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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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>

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

Fund No.	Fund Name	Description
287	Juvenile Preservation Fund	<p>This fund is established and governed by RSMo 211.435.</p> <p>It accounts for various statutory costs and charges collected on certain traffic violations and on all civil court filings. It also accounts for discretionary fines charged by the Prosecuting Attorney on convictions where the victim was a child. The funds shall be used for the sole purpose of implementing and maintaining the juvenile court's expanded jurisdiction from seventeen years of age to eighteen year of age, a statutory change effective January 1, 2021. The Circuit Court approves 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>
298	Recovery Act Stimulus Fund	<p>This fund accounts for Coronavirus Aid, Relief and Economic Security (CARES) Act proceeds and distributions. The County Commission approves the budget.</p>

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:

- To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base so as to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.
- Revenue trends are examined monthly and incorporated into annual revenue forecasts.
- The County does not use revenue sources while legal action is pending.
- The County Commission will identify areas where cost recovery through user fees and rates is legal and appropriate and establish target levels for such cost recovery. User fees and rates, as well as target cost recovery percentages, will be examined annually as part of the budget process and adjusted as necessary.

Budget Policy:

- The County will adopt a balanced budget each year in accordance with state law. The budget is considered balanced when the *total resources of a fund* are sufficient to cover the *proposed spending plan* for that fund. In no event shall the proposed spending for a specific fund exceed the total resources available to the fund.

Within this definition, *total resources of a fund* refers to the sum of estimated revenues, other financing sources, and available fund balance; *proposed spending plan* refers to the sum of appropriations and other financing uses.

The following scenarios reflect examples of a balanced budget for any given fund:

- Scenario One: Revenues + Other Financing Sources \geq Expenditures + Other Financing Uses

Fiscal and Budget Policies cont'd

- Scenario Two: Revenues + Other Financing Sources + Appropriated Fund Balance \geq Expenditures + Other Financing Uses
- The County will develop a multi-year revenue and expenditure forecast to be used in conjunction with the annual budget process.
- Realistic revenue projections will reflect conservative assumptions.
- The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- The annual operating budget will provide for routine maintenance and repair of the County's infrastructure, buildings, vehicles, equipment, and other long-lived assets.
- The General Fund incurs costs for various central services such as Human Resources and Risk Management; Legal; Purchasing; Information Technology and GIS; Payroll; Finance, Budgeting, and Treasury Management; Mail Services, etc. The annual operating budget will provide for reimbursement to the General Fund for inter-fund services used by operations wholly funded from dedicated special revenue monies (for example, Road and Bridge Fund or 911/Emergency Management Sales Tax Fund). The County Auditor is responsible for determining the cost allocation methodology to be used. The methodology should comply with established accounting standards and any applicable legal requirements.
- The annual operating budget includes only those grants that have been awarded to the County for the budget period. *Potential* grants are not included in the budget until final award is made to the County. Exceptions to this policy may be authorized by the Budget Officer. (See Grants Policy below for additional policy guidance.)
- All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.
- The County will establish a budget calendar each year to ensure that budget activities and deadlines comply with state law.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget will be available for view at the Columbia Public Library and on the County's web site <http://www.showmeboone.com>
- The County will annually submit its budget to the Government Finance Officers Association (GFOA) for an independent review and implement recommendations to the extent reasonably practical.
- The budget may be amended and revised during the year in accordance with the County's Budget Adjustment Policy (approved in Commission Order # 4-2014). A copy of the policy is included in the Appendix Section of this document.

Grant Policy:

- Grant applications should be approved by the County Commission *prior* to submitting the grant application to the grantor entity/agency.
- For all grants, the County Commission will identify the local match requirement, if any, and ensure that appropriations are sufficient to meet the match requirement. In addition, the County Commission will determine the amount, if any, of on-going

Fiscal and Budget Policies cont'd

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

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

Capital Improvements Policy:

- The County will identify the estimated costs and potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.
- The County will identify the estimated on-going operational costs and the potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.

Fixed Assets, Infrastructure Assets, and Capital Asset Policy

- The County will maintain an inventory of fixed assets in accordance with statutory requirements. Currently, state law requires long-lived assets having an acquisition cost of \$1,000 or more to be inventoried.
- Physical inventories of the County's fixed assets will be conducted on an annual basis, according to a 3-year rolling schedule.
- The County will maintain an inventory of its transportation network infrastructure assets.
- All County property is to be disposed of in the manner authorized by the County Commission.
- County property may not be used for personal gain.
- Administrative Authorities are responsible for establishing policies and procedures within their respective offices to safeguard the various county assets under their control.

Financial Accounting and Reporting Policy:

- The County will establish and maintain an accounting system that allows for identifying, capturing, summarizing, and reporting the financial activities of the County.
- Except in very limited cases, County revenues will be accounted for as "gross revenue" and not netted against expenditures.
- The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP).
- The County will prepare a Comprehensive Annual Financial Report (CAFR).
- An independent financial audit will be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.

Fiscal and Budget Policies cont'd

- The County will annually submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for an independent review and implement applicable recommendations.

Purchasing Policy:

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.
- To the extent allowed by state law, Circuit Court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$6,000 or more or where multiple purchases over a 90-day period accumulate to \$6,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

Debt Policy:

- The County will adhere to the provisions of the Debt Management Policy, adopted by Commission Order #593-2012.
- The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes. The County may also enter into lease-purchase agreements.
- The County may issue refunding bonds for refunding, extending or unifying the whole or any part of its valid outstanding revenue or special obligation bonds.
- The County will follow a policy of full disclosure on every financial report and bond prospectus.
- When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.
- The County will manage its budget and financial affairs in such a way as to ensure continued high bond ratings.
- No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

Fund Balance and Emergency Appropriation Policy:

- **Fund Balance--major operating funds:** In preparing and adopting the annual budget, the County will calculate and maintain a projected unreserved, undesignated fund balance equal to at least two month's operating expenditures, which is approximately 17%. In the event that fund balance is projected to fall below the minimum amount, the County will develop a plan for restoring the minimum fund balance.

Fiscal and Budget Policies cont'd

- **Fund Balance--nonmajor operating funds:** Fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions.
- **Emergency Appropriation:** Within the General Fund, an emergency appropriation equal to at least 3% of revenue will be included in the annual budget, as required by state law. The Emergency Appropriation may be used for unforeseen emergencies and requires a unanimous vote of the County Commission. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

Enterprise Fund Policy:

- Enterprise funds will be used to account for the acquisition, operation, and maintenance of county facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable. Note: **The County does not currently operate any enterprise activities.**

Internal Service Fund Policy:

- Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments.
- Internal Service Funds are intended to be self-supporting from user charges received from the respective user departments.
- Internal Service Funds are intended recover the cost of operations without producing any significant amount of profit in excess of the fund's requirements.

Summary of Long-Term Debt

Boone County is authorized by the Missouri Constitution and the Revised Statutes of Missouri to incur general obligation debt upon voter approval. In addition, the County is authorized to incur special obligation debt (no voter approval required) for the purpose of purchase, construction, or expansion of county buildings.

General obligation bonds issued in conjunction with the Neighborhood Improvement District (NID) program are intended to be repaid from assessments levied against properties within the districts; as a result, there is no property tax levy for debt retirement imposed by the County. The special assessments are billed, collected, and remitted to the County by the County Collector and are deposited into debt service funds that are legally restricted for payment of principal and interest on the outstanding bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

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

Debt Service expenditures included in the FY 2022 Budget total \$976,567 which represents approximately 1.0% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$867,962 relate to special obligation bonds associated with land and building acquisition and \$108,605 relate to NID general obligation bonds.

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

General Obligation Bonds:

\$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%	432,200
\$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%	191,000
\$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of \$6,700 to \$9,200 through 2029: interest at 1.48%	69,436
\$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%.	47,000
\$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%	1878,579
Total: All General Obligation Debt	\$ <u>918,216</u>

Summary of Long-Term Debt cont'd

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.

9,350,000

Total: All Special Obligation Debt \$ **9,350,000**

Total Combined Debt: \$ **10,268,216**

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

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			
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	675,000.00	196,443.76	93,603.30	17,345.68	768,603.30	213,789.44	982,392.74
2027-2031	3,685,000.00	661,668.80	409,418.62	44,667.86	4,094,418.62	706,336.66	4,800,755.28
2032-2036	2,490,000.00	116,221.90	67,721.56	5,684.91	2,557,721.56	121,906.81	2,679,628.37
2037-2041	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$ 9,350,000.00	1,953,609.50	918,215.58	157,467.30	10,268,215.58	2,111,076.80	12,379,292.38

Summary of Long-Term Debt cont'd

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1st, the County's statutory debt limit will exceed \$329,680,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$ 3,296,801,000
Constitutional Debt Limit (10%):	\$ 329,680,000
Debt outstanding on January 1 applicable to debt limit:	\$ 918,216
Debt outstanding on January 1 as a percentage of debt limit:	0.3%

Financial Summaries—

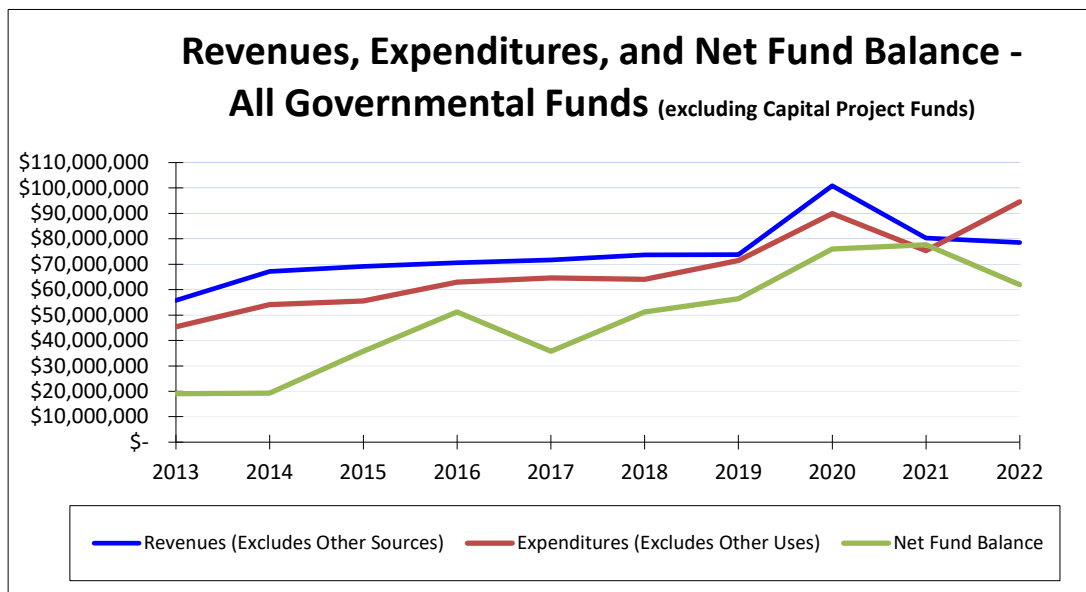
This section contains the following information:

- 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)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Revenues (Excludes Other Sources)	\$55,734,573	\$67,156,679	\$69,075,258	\$70,589,700	\$71,635,975
Expenditures (Excludes Other Uses)	\$45,345,945	\$54,096,677	\$55,509,273	\$62,891,547	\$64,540,179
Net Fund Balance	\$19,036,166	\$19,285,845	\$35,729,110	\$51,202,647	\$35,729,110
	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Revenues (Excludes Other Sources)	\$73,618,466	\$73,761,128	\$100,875,291	\$80,288,196	\$78,516,472
Expenditures (Excludes Other Uses)	\$64,055,250	\$71,438,224	\$89,852,484	\$75,259,590	\$94,526,026
Net Fund Balance	\$51,202,647	\$56,465,866	\$75,941,789	\$77,590,923	\$61,889,497



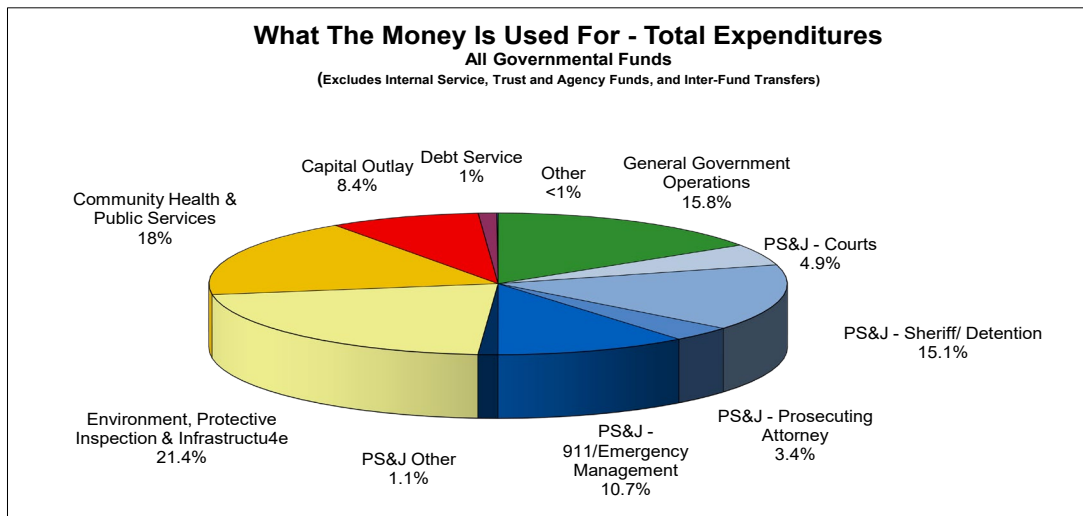
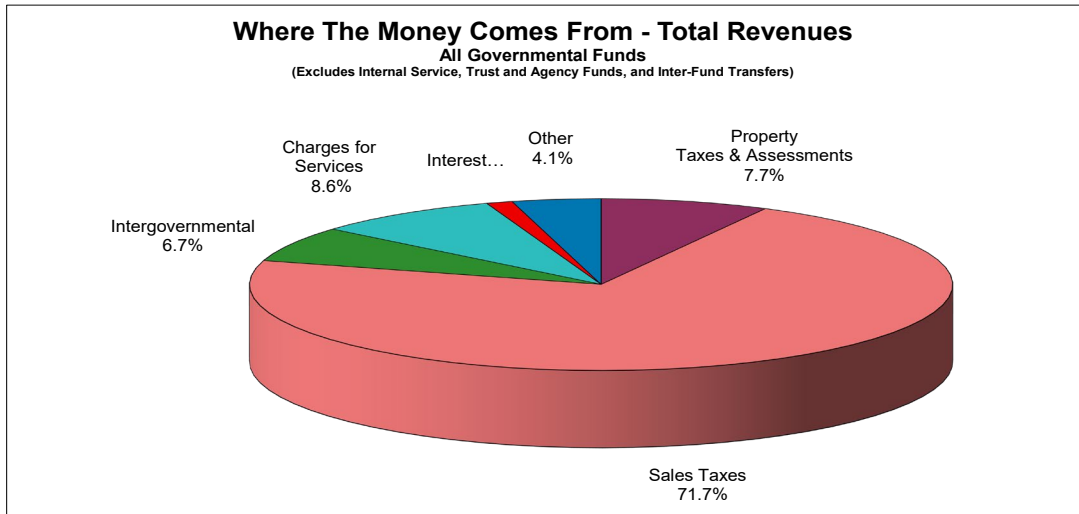
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in the fiscal years shown above are attributable to the following which are explained in further detail within the Budget Message:**

- Two new permanent, dedicated sales tax levies approved by voters became effective in 2013: Community Children’s Services and 911/Emergency Management
- Favorable revenue variances
- Favorable spending variances in the Community Children’s Services Fund and the 911/Emergency Management Sales Tax Fund; numerous extended staff vacancies within County offices (primarily in the General Fund and the 911/Emergency Management Sales Tax Fund), resulting in increased favorable spending variances
- The County received approximately \$21 million in CARES Act monies from the State of Missouri in 2020 because of the COVID-19 pandemic. The entire amount was awarded and spent in fiscal year 2020.
- Planned use of fund balance in 2022 (see Budget Message for explanation)

Financial Summaries cont'd

2022 Budget – All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes & Assessments	\$ 6,086,027
Sales Taxes	56,307,000
Intergovernmental	5,242,229
Charges for Services	6,728,782
Interest	943,478
Hospital Lease	-
Other	3,208,956
Total Revenues	\$ 78,516,472
Other Financing Sources	1,170,649
Fund Balance Used for Operations	16,128,322
Total Financing Sources	\$ 95,815,443

What The Money Is Used For

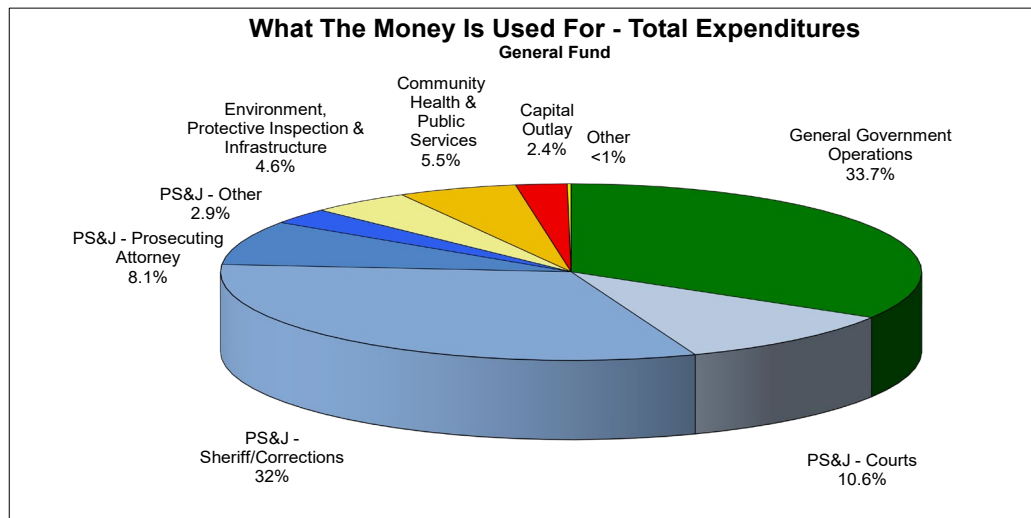
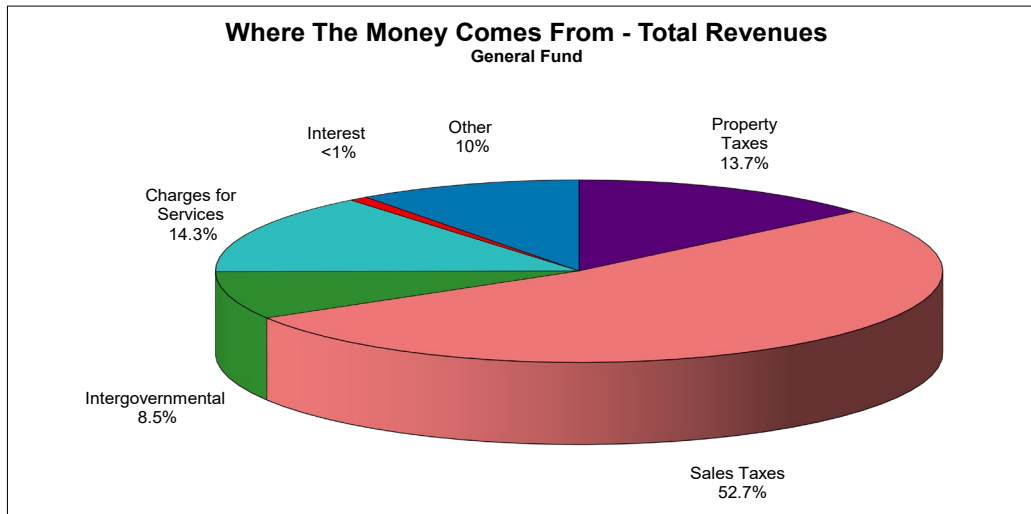
General Government Operations	\$ 14,956,504	**
PS&J - Courts	4,625,233	
PS&J - Sheriff/ Detention	14,295,641	
PS&J - Prosecuting Attorney	3,254,636	
PS&J - 911/Emergency Management	10,137,579	
PS&J - Other	1,045,134	***
Environment, Protective Inspection & Infrastructure	20,236,478	
Community Health & Public Services	16,959,960	
Capital Outlay	7,971,369	
Debt Service	976,567	
Other	66,925	
Total Expenditures	\$ 94,526,026	
Total Other Financing Uses	896,524	
Total Financial Uses	\$ 95,422,550	

** 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

2022 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 4,223,300
Sales Taxes	16,223,000
Intergovernmental	2,607,252
Charges for Services	4,407,239
Interest	260,677
Hospital Lease	-
Other	3,073,810
Total Revenues	\$ 30,795,278
Other Financing Sources	23,862
Fund Balance Used for Operations	4,322,143
Total Financing Sources	\$ 35,141,283

What The Money Is Used for

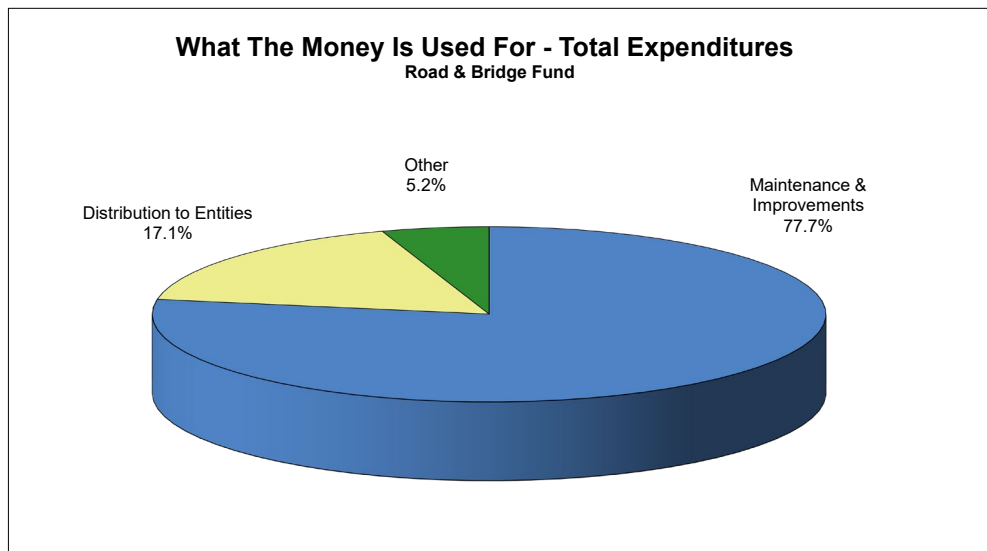
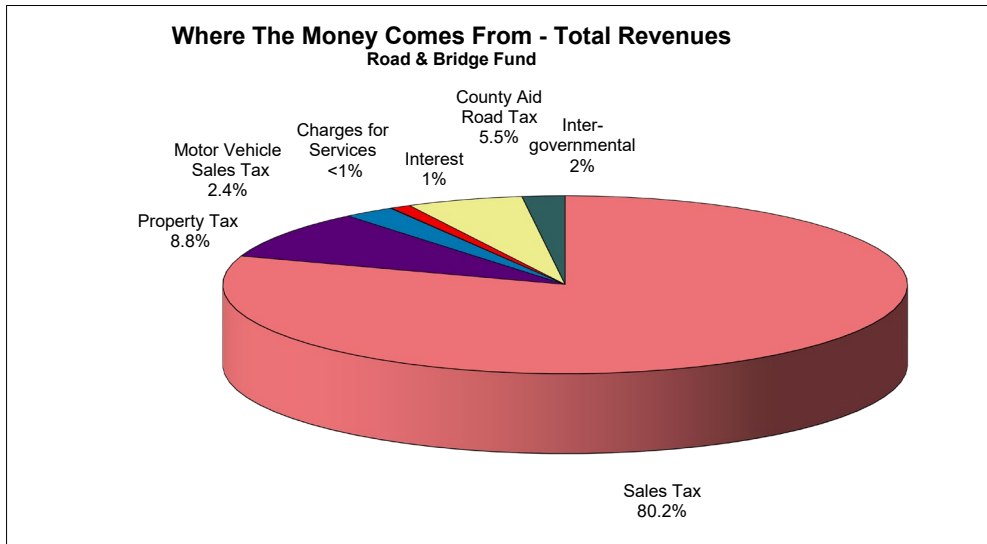
General Government Operations	\$ 11,823,602	**
PS&J - Courts	3,723,845	
PS&J - Sheriff/Detention	11,264,175	
PS&J - Prosecuting Attorney	2,853,510	
PS&J - Other	1,015,334	***
Environment, Protective Inspection & Infrastructure	1,623,217	
Community Health & Public Services	1,932,050	
Capital Outlay	830,550	
Debt Service	-	
Other	63,000	
Total Expenditures	35,129,283	
Total Other Financing Uses	12,000	
Total Financial Uses	\$ 35,141,283	

** 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

2022 Budget – Road & Bridge Fund (Major Fund)



Where The Money Comes From

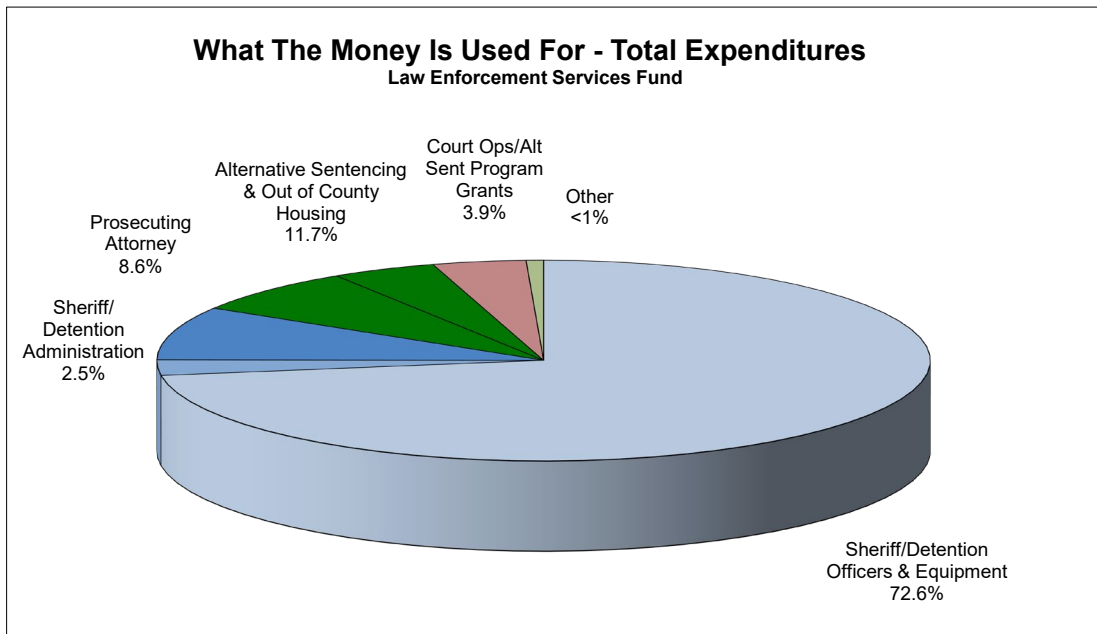
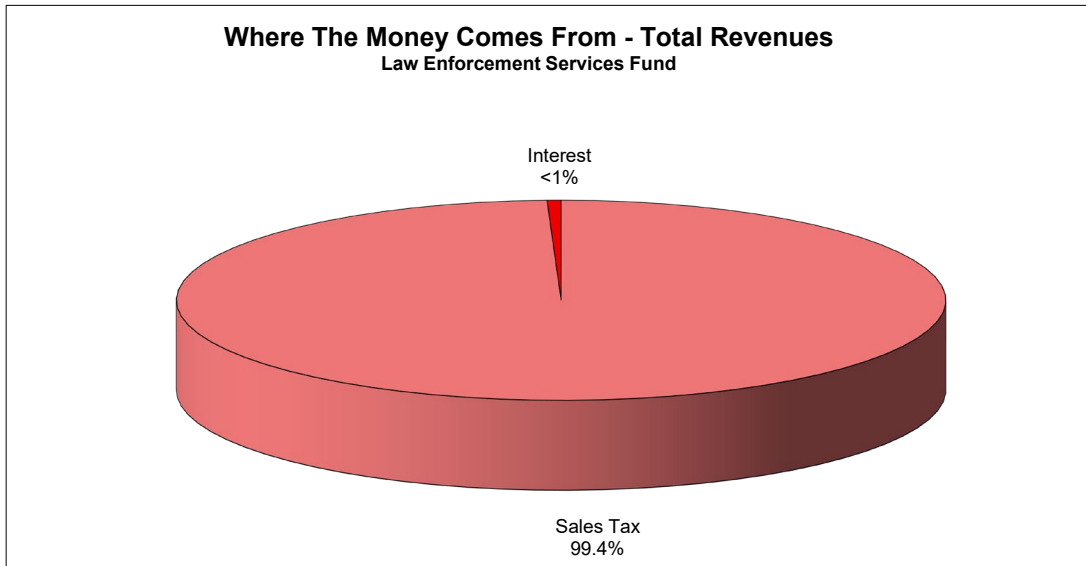
Sales Tax	\$ 16,216,000
Property Tax	1,790,075
Motor Vehicle Sales Tax	489,750
Charges for Services	8,105
Interest & Other	195,570
County Aid Road Tax	1,114,000
Intergovernmental	408,674
Total Revenues	\$ 20,222,174
Other Financing Sources	220,575
Fund Balance Used for Operations	-
Total Financing Sources	\$ 20,442,749

What The Money Is Used for

Property Tax Distribution	\$ 306,010
Sales Tax Distribution	3,039,427
Road Maintenance	7,238,846
Fleet Maintenance Operations	1,616,431
Traffic/Sign	146,686
Infrastructure Preservation/Rehab	4,865,000
Design & Construction	300,610
Stormwater Administration	169,087
R&B & RM Administration	554,258
Engineering	535,830
R&B IT Hardware & Software	70,726
Administrative Services Charge	675,000
Facilities Maintenance/Custodial	100,442
Facility Repair & Replacement	150,000
Insurance Activity	199,168
CART/MV Distribution to Road District	97,570
Other	10,000
Total Expenditures	\$ 20,075,091
Total Other Financing Uses	\$ -
Total Financial Uses	\$ 20,075,091

Financial Summaries cont'd

2022 Budget– Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

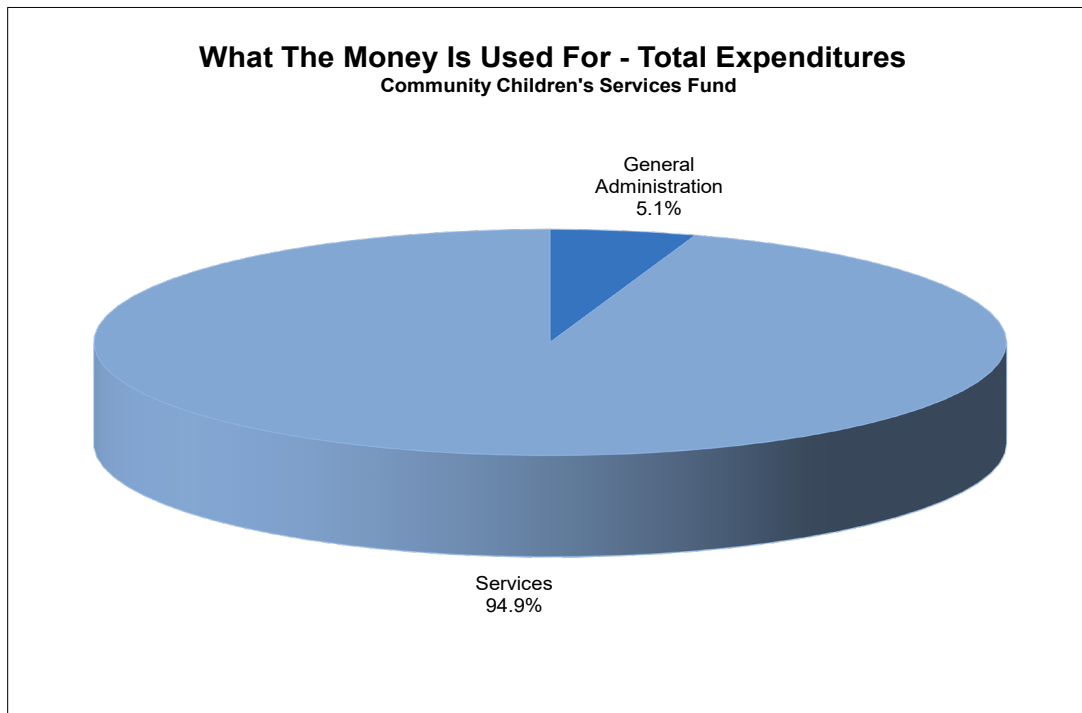
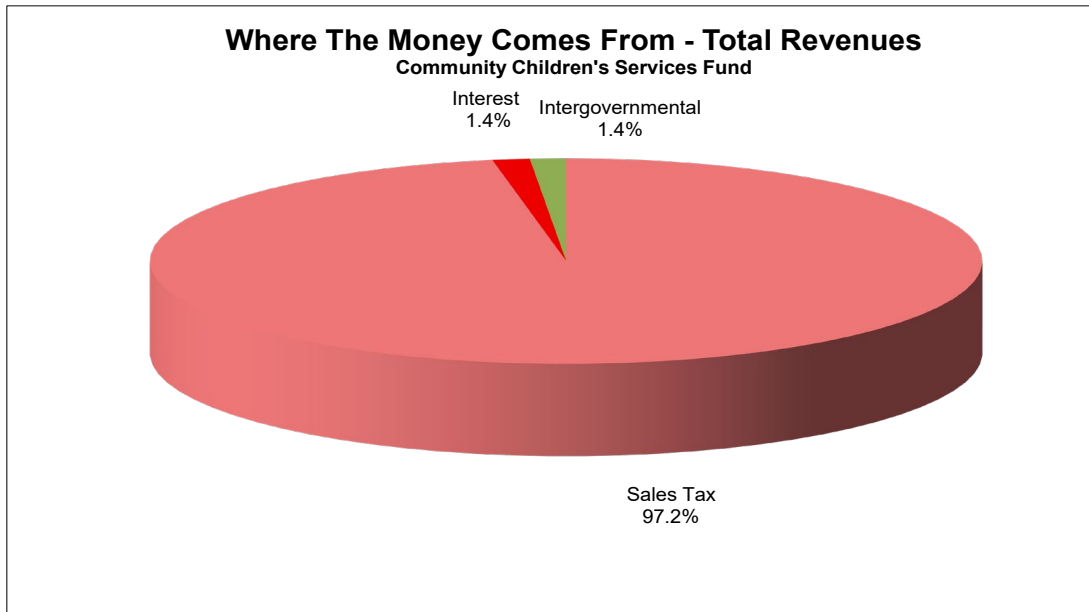
Sales Tax	\$4,054,000
Charges for Services	300
Interest	23,600
Total Revenues	<u>\$4,077,900</u>
Other Financing Sources	46,250
Fund Balance Used for Operations	0
Total Financing Sources	<u>\$4,124,150</u>

What The Money Is Used For

Sheriff/Detention Officers & Equipment	\$2,975,443
Sheriff/Detention Administration	\$102,351
Prosecuting Attorney	353,535
Alternative Sentencing	297,849
Out of County Housing	180,000
Court Ops/Alt Sent Program Grants	159,937
Other	29,800
Total Expenditures	<u>\$4,098,915</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$4,098,915</u>

Financial Summaries cont'd

2022 Budget– Community Children's Services Fund (Major Fund)



Where The Money Comes From

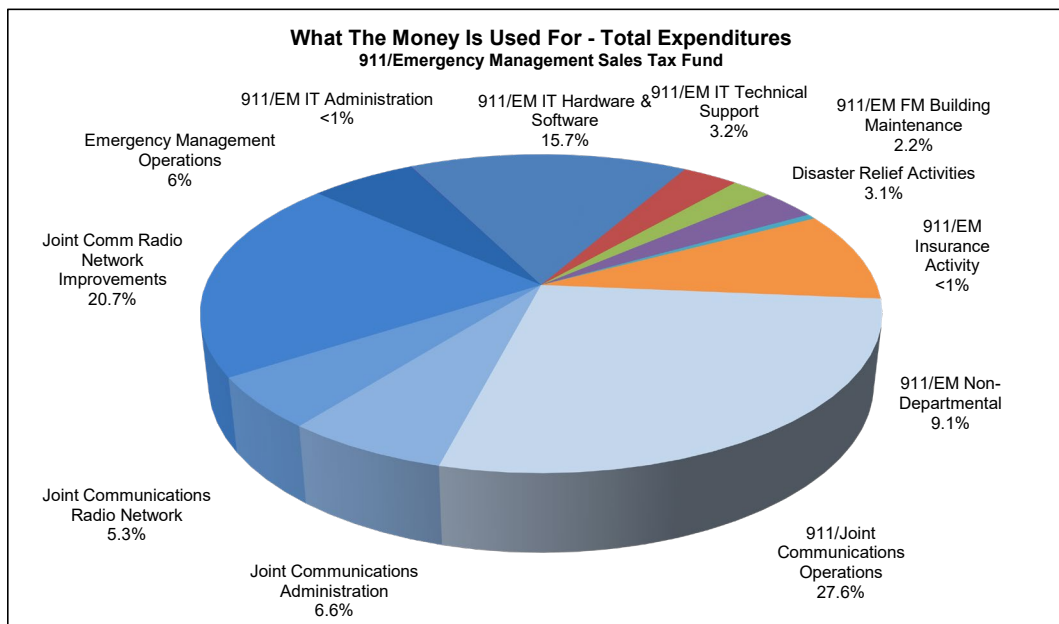
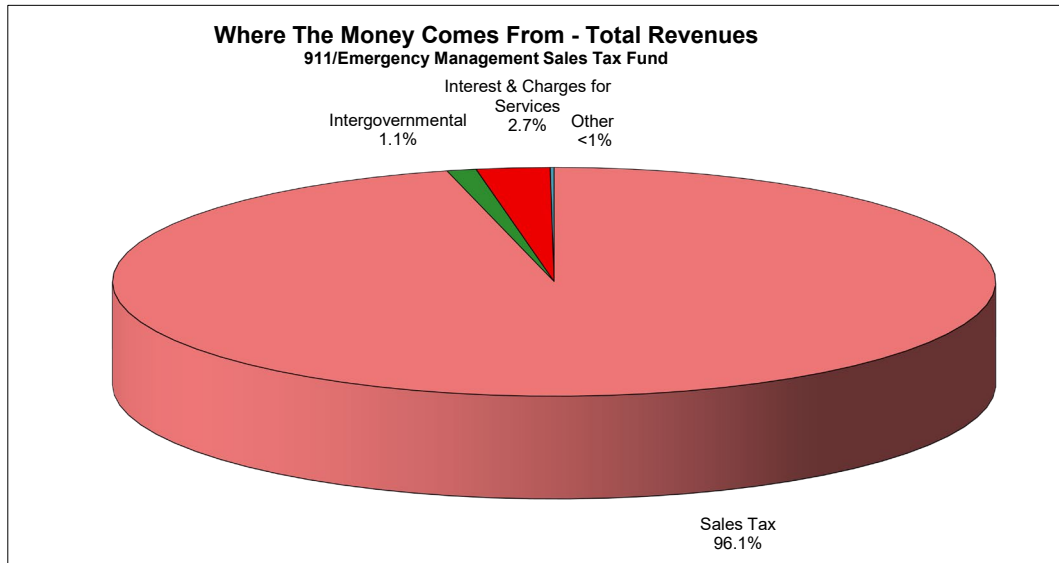
Sales Tax	\$ 7,650,000
Interest	\$ 114,000
Intergovernmental	\$ 110,000
Total Revenues	<u>\$ 7,874,000</u>
Other Financing Sources	-
Fund Balance Used for Operations	6,211,309
Total Financing Sources	<u>\$ 14,085,309</u>

What The Money Is Used for

General Administration	\$ 726,309
Services	13,359,000
Total Expenditures	<u>\$ 14,085,309</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 14,085,309</u>

Financial Summaries cont'd

2022 Budget– 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 12,160,000
Intergovernmental	135,958
Charges for Services	750
Interest	340,000
Other	18,250
Total Revenues	\$ 12,654,958
Other Financing Sources	-
Fund Balance Used for Operations	3,438,933
Total Financing Sources	\$ 16,093,891

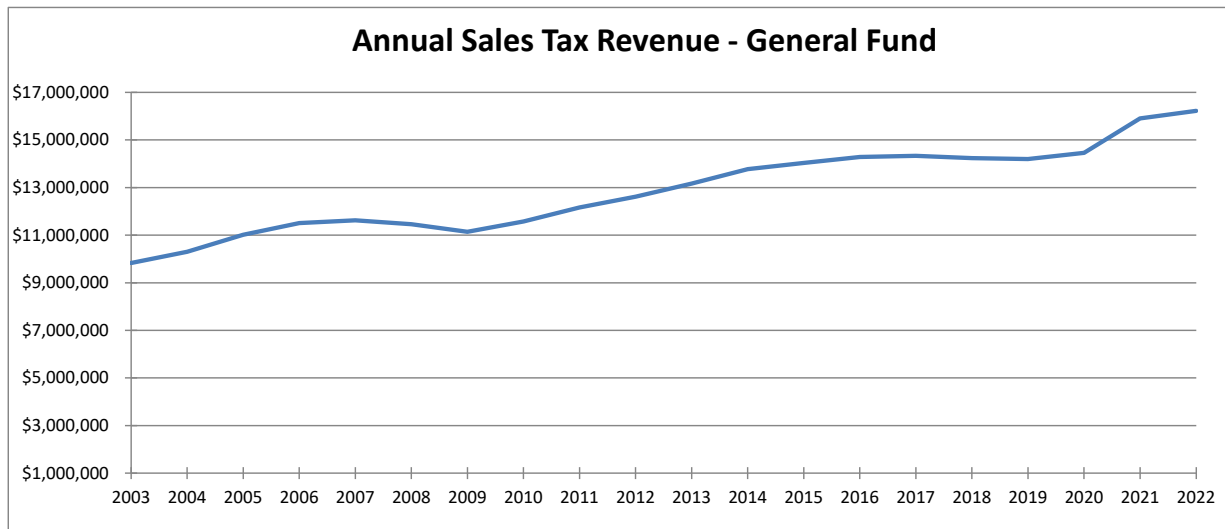
What The Money Is Used for

911/Joint Communications Operations	\$ 4,450,547
Joint Communications Administration	\$ 1,057,938
Joint Communications Radio Network	846,841
Joint Comm Radio Network Improvements	3,333,600
Emergency Management Operations	959,014
911/EM IT Administration	2,967
911/EM IT Technical Support	507,446
911/EM IT Hardware & Software	2,525,192
911/EM FM Building Maintenance	355,546
Disaster Relief Activities	500,000
911/EM Insurance Activity	82,038
911/EM Non-Departmental	604,800
Total Expenditures	\$ 15,225,929
Total Other Financing Uses	867,962
Total Financial Uses	\$ 16,093,891

Financial Summaries cont'd

Sales Tax

	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>
Sales Tax	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804	\$11,618,935
Sales Tax Growth Rate		4.5%	6.9%	4.5%	0.9%
	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>
Sales Tax	\$11,460,782	\$11,144,410	\$11,579,077	\$12,162,398	\$12,619,573
Sales Tax Growth Rate	-1.4%	-2.8%	3.9%	5.0%	3.8%
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>
Sales Tax	\$13,165,037	\$13,770,424	14,034,684	14,281,327	14,335,906
Sales Tax Growth Rate	4.3%	4.6%	1.9%	1.8%	0.4%
	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Estimated</u>	<u>2022 Budget</u>
Sales Tax	14,233,384	14,193,550	14,459,278	15,905,000	16,223,000
Sales Tax Growth Rate	-0.7%	-0.3%	1.9%	10.0%	2.0%



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)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,683,135	5,682,875	5,491,392	6,013,375
Assessments	128,689	73,005	83,613	72,652
Sales Taxes	50,187,990	48,991,000	55,215,000	56,307,000
Franchise Taxes	164,050	165,000	160,000	163,000
Licenses and Permits	1,064,902	715,664	882,173	708,822
Intergovernmental	27,806,464	5,734,814	6,114,044	5,242,229
Charges for Services	6,954,544	6,495,515	6,562,086	6,728,782
Fines and Forfeitures	93,816	10,000	133,609	16,000
Interest	1,369,771	1,256,239	724,303	943,478
Hospital Lease	2,565,382	1,950,000	2,600,272	-
Other	4,856,548	2,491,715	2,321,704	2,321,134
Total Revenues	100,875,291	73,565,827	80,288,196	78,516,472
Other Financing Sources				
Transfer In from other funds	1,101,982	1,116,072	1,114,382	896,524
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	219,245	244,793	453,136	274,125
Total Other Financing Sources	1,321,227	1,360,865	1,567,518	1,170,649
Fund Balance Used for Operations	237,991	13,665,067	3,438,510	16,128,322
TOTAL FINANCIAL SOURCES	\$ 102,434,509	88,591,759	85,294,224	95,815,443
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 30,401,798	32,921,340	30,126,970	35,515,331
Materials & Supplies	3,456,052	3,902,021	3,414,230	4,584,052
Dues Travel & Training	231,818	863,066	479,889	842,260
Utilities	1,042,966	1,199,437	1,112,495	1,228,701
Vehicle Expense	702,655	1,052,951	1,043,852	1,174,742
Equip & Bldg Maintenance	991,831	1,204,173	1,130,569	1,177,087
Contractual Services	18,622,177	29,861,978	25,241,579	29,097,428
Debt Service (Principal and Interest)	1,126,855	1,036,783	1,030,351	976,567
Emergency	-	1,156,435	-	1,252,000
Other	29,128,822	9,177,652	7,385,370	10,706,489
Fixed Asset Additions	4,147,510	4,789,851	4,294,285	7,971,369
Total Expenditures	89,852,484	87,165,687	75,259,590	94,526,026
Other Financing Uses				
Transfer Out to other funds	1,101,982	1,426,072	1,424,382	896,524
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,101,982	1,426,072	1,424,382	896,524
TOTAL FINANCIAL USES	\$ 90,954,466	88,591,759	76,683,972	95,422,550
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 82,276,849	94,405,130	94,405,130	95,031,303
Less encumbrances, beginning of year	(3,663,500)	(4,545,569)	(4,545,569)	-
Add encumbrances, end of year	4,549,729	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	11,242,052	(13,665,067)	5,171,742	(15,735,429)
FUND BALANCE (GAAP), end of year	94,405,130	76,194,494	95,031,303	79,295,874
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(18,463,341)	(17,429,442)	(17,440,380)	(17,406,377)
NET FUND BALANCE, end of year	\$ 75,941,789	58,765,052	77,590,923	61,889,497

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,979,529	3,985,700	3,850,412	4,223,300
Assessments	-	-	-	-
Sales Taxes	14,459,278	14,123,000	15,905,000	16,223,000
Franchise Taxes	164,050	165,000	160,000	163,000
Licenses and Permits	950,729	613,335	742,848	653,961
Intergovernmental	4,064,323	2,525,064	2,709,487	2,607,252
Charges for Services	4,549,816	4,268,484	4,349,059	4,407,239
Fines and Forfeitures	21,160	10,000	16,000	16,000
Interest	364,795	337,131	196,677	260,677
Hospital Lease	1,996,687	1,520,000	2,023,842	-
Other	3,518,706	2,413,760	2,217,454	2,240,849
Total Revenues	34,069,073	29,961,474	32,170,779	30,795,278
Other Financing Sources				
Transfer In from other funds	189,572	243,335	241,645	16,562
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	46,247	1,500	49,532	7,300
Total Other Financing Sources	235,819	244,835	291,177	23,862
Fund Balance Used for Operations	-	2,682,434	-	4,322,143
TOTAL FINANCIAL SOURCES	\$ 34,304,892	32,888,743	32,461,956	35,141,283
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 18,180,979	19,240,643	18,085,922	20,356,027
Materials & Supplies	869,267	1,068,756	860,853	1,087,803
Dues Travel & Training	136,357	466,833	257,857	445,861
Utilities	517,365	583,001	538,049	591,484
Vehicle Expense	255,013	323,667	322,865	336,030
Equip & Bldg Maintenance	252,407	367,839	345,431	374,013
Contractual Services	3,006,235	3,914,491	3,619,702	3,907,721
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	850,000	-	850,000
Other	4,998,183	5,050,772	4,714,064	6,349,794
Fixed Asset Additions	1,018,861	1,022,741	1,027,105	830,550
Total Expenditures	29,234,667	32,888,743	29,771,848	35,129,283
Other Financing Uses				
Transfer Out to other funds	11,745	-	-	12,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	11,745	-	-	12,000
TOTAL FINANCIAL USES	\$ 29,246,412	32,888,743	29,771,848	35,141,283
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 19,698,391	24,527,391	24,527,391	26,393,969
Less encumbrances, beginning of year	(1,053,010)	(823,530)	(823,530)	-
Add encumbrances, end of year	823,530	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,058,480	(2,682,434)	2,690,108	(4,322,143)
FUND BALANCE (GAAP), end of year	24,527,391	21,021,427	26,393,969	22,071,826
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,167,205)	(343,675)	(343,675)	(343,675)
NET FUND BALANCE, end of year	\$ 23,360,186	20,677,752	26,050,294	21,728,151
Net Fund Balance as a percent of expenditures	79.91%	62.87%	87.50%	61.85%

Governmental Funds

Fund Statement–Road & Bridge Fund 204 (Major Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,703,606	1,697,175	1,640,980	1,790,075
Assessments	-	-	-	-
Sales Taxes	14,452,403	14,111,000	15,898,000	16,216,000
Franchise Taxes	-	-	-	-
Licenses and Permits	15,518	10,175	11,325	9,325
Intergovernmental	2,053,396	2,572,324	2,788,261	2,012,424
Charges for Services	47,790	7,505	8,162	8,105
Fines and Forfeitures	-	-	-	-
Interest	200,497	161,825	131,315	130,975
Hospital Lease	-	-	-	-
Other	134,873	53,970	61,210	55,270
Total Revenues	18,608,083	18,613,974	20,539,253	20,222,174
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	71,722	188,575	323,793	220,575
Total Other Financing Sources	71,722	188,575	323,793	220,575
Fund Balance Used for Operations	-	1,343,160	-	-
TOTAL FINANCIAL SOURCES	\$ 18,679,805	20,145,709	20,863,046	20,442,749
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,320,975	4,345,867	4,218,751	4,536,519
Materials & Supplies	1,951,307	2,213,290	2,034,869	2,876,197
Dues Travel & Training	8,542	38,257	15,271	38,520
Utilities	93,356	125,372	117,132	116,095
Vehicle Expense	434,318	699,789	707,006	810,179
Equip & Bldg Maintenance	334,589	390,169	389,963	316,678
Contractual Services	5,229,773	10,097,314	8,421,470	8,746,301
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	159,645	-	250,000
Other	2,759,986	963,006	932,989	922,772
Fixed Asset Additions	825,571	1,113,000	1,749,811	1,461,830
Total Expenditures	15,958,417	20,145,709	18,587,262	20,075,091
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,958,417	20,145,709	18,587,262	20,075,091
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,157,906	17,260,985	17,260,985	17,305,890
Less encumbrances, beginning of year	(849,188)	(2,230,879)	(2,230,879)	-
Add encumbrances, end of year	2,230,879	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,721,388	(1,343,160)	2,275,784	367,658
FUND BALANCE (GAAP), end of year	17,260,985	13,686,946	17,305,890	17,673,548
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
NET FUND BALANCE, end of year	\$ 12,260,985	8,686,946	12,305,890	12,673,548
Net Fund Balance as a percent of expenditures	76.83%	43.12%	66.21%	63.13%



Governmental Funds

Fund Statement–Road & Bridge Fund 204 (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	2045 Resource Mgmt Road Inspection
REVENUES:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	7,000
Intergovernmental	38,064	-	-	-	-	-
Charges for Services	-	-	-	-	-	5
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-
Other	228,500	-	43,345	4,000	-	-
Total Revenues	\$ 266,564	\$ -	\$ 43,345	\$ 4,000	\$ -	\$ 7,005
EXPENDITURES:						
Personal Services	2,765,911	-	386,326	125,801	254,454	277,449
Materials & Supplies	2,789,399	-	37,690	20,327	5,270	576
Dues Travel & Training	13,526	-	3,000	-	3,149	1,011
Utilities	19,030	-	2,358	558	949	3,384
Vehicle Expense	-	-	792,054	-	-	13,776
Equip & Bldg Maintenance	-	-	275,000	-	1,440	100
Contractual Services	152,500	4,865,000	18,953	-	17,618	1,075
Emergency	150,000	-	-	-	-	-
Other	2,500	-	3,550	-	7,120	3,239
Fixed Asset Additions	1,345,980	-	97,500	-	-	-
Total Expenditures	\$ 7,238,846	\$ 4,865,000	\$ 1,616,431	\$ 146,686	\$ 290,000	\$ 300,610

FUND BALANCE USED FOR OPERATIONS

Governmental Funds

Fund Statement–Road & Bridge Fund 204 (Major Fund)

Departments funded by Road & Bridge Sales Tax

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	2083 R&B IT Hardware & Software	Total
\$ -	\$ -	\$ -	\$ 1,790,075	\$ -	\$ -	\$ -	\$ 1,790,075
-	-	-	16,216,000	-	-	-	16,216,000
2,325	-	-	-	-	-	-	9,325
-	-	-	1,973,460	-	900	-	2,012,424
200	-	-	7,900	-	-	-	8,105
-	-	-	-	-	-	-	-
-	-	-	130,975	-	-	-	130,975
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	275,845
\$ 2,525	\$ -	\$ -	\$ 20,118,410	\$ -	\$ 900	\$ -	\$ 20,442,749
140,475	-	-	-	78,371	507,732	-	4,536,519
5,649	2,500	-	-	6,659	577	7,550	2,876,197
4,153	-	-	-	296	12,838	547	38,520
611	54,822	-	-	4,428	2,160	27,795	116,095
1,069	-	-	-	-	3,280	-	810,179
1,284	35,740	-	-	1,304	570	1,240	316,678
6,813	5,480	199,168	3,443,007	17,498	3,945	15,244	8,746,301
-	-	-	-	100,000	-	-	250,000
9,033	151,900	-	685,000	55,702	4,728	-	922,772
-	-	-	-	-	-	18,350	1,461,830
\$ 169,087	\$ 250,442	\$ 199,168	\$ 4,128,007	\$ 264,258	\$ 535,830	\$ 70,726	\$ 20,075,091
						\$ -	\$ -



Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,613,099	3,528,000	3,974,000	4,054,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	61	500	100	300
Fines and Forfeitures	-	-	-	-
Interest	43,054	37,600	23,600	23,600
Hospital Lease	-	-	-	-
Other	231,887	-	9,077	-
Total Revenues	3,888,101	3,566,100	4,006,777	4,077,900
Other Financing Sources				
Transfer In from other funds	6,201	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	99,311	54,718	79,565	46,250
Total Other Financing Sources	105,512	54,718	79,565	46,250
Fund Balance Used for Operations	-	339,870	-	-
TOTAL FINANCIAL SOURCES	\$ 3,993,613	3,960,688	4,086,342	4,124,150
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,583,802	2,796,941	2,378,135	3,027,446
Materials & Supplies	139,443	144,993	147,202	146,747
Dues Travel & Training	7,653	30,295	18,403	38,363
Utilities	57,435	55,237	58,110	49,264
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	45,071	56,383	40,799	49,454
Contractual Services	232,345	309,742	767,597	258,130
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	19,790	-	25,000
Other	34,526	47,573	32,631	59,611
Fixed Asset Additions	598,477	499,734	486,717	444,900
Total Expenditures	3,698,752	3,960,688	3,929,594	4,098,915
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,698,752	3,960,688	3,929,594	4,098,915
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,810,102	3,052,492	3,052,492	3,176,861
Less encumbrances, beginning of year	(84,850)	(32,379)	(32,379)	-
Add encumbrances, end of year	32,379	-	-	-
Fund Balance Increase (Decrease) resulting from operations	294,861	(339,870)	156,748	25,235
FUND BALANCE (GAAP), end of year	3,052,492	2,680,243	3,176,861	3,202,096
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(1,327,979)	(1,295,600)	(1,295,600)	(1,295,600)
NET FUND BALANCE, end of year	\$ 1,724,513	1,384,643	1,881,261	1,906,496
Net Fund Balance as a percent of expenditures	46.62%	34.96%	47.87%	46.51%

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
REVENUES:					
Taxes	\$ 4,054,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	300
Fines and Forfeitures	-	-	-	-	-
Interest	23,600	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	46,250	-	-	-
Total Revenues	\$ 4,077,600	\$ 46,250	\$ -	\$ -	\$ 300
EXPENDITURES:					
Personal Services	-	1,370,274	894,721	338,795	165,518
Materials & Supplies	-	129,752	2,950	9,910	4,135
Dues Travel & Training	-	16,528	-	4,230	13,605
Utilities	-	37,484	-	600	11,180
Vehicle Expense	-	-	-	-	-
Equip & Bldg Maintenance	-	42,223	6,981	-	250
Contractual Services	2,500	29,630	-	-	46,000
Emergency	25,000	-	-	-	-
Other	2,300	-	-	-	57,161
Fixed Asset Additions	-	444,900	-	-	-
Total Expenditures	\$ 29,800	\$ 2,070,791	\$ 904,652	\$ 353,535	\$ 297,849

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 & 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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,054,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	300
-	-	-	-	-	-
-	-	-	-	-	23,600
-	-	-	-	-	-
-	-	-	-	-	35,400
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,113,300</u>
-	-	-	159,937	87,877	3,048,973
-	-	-	-	-	146,747
-	-	-	-	4,000	38,363
-	-	-	-	-	49,264
-	-	-	-	-	-
-	-	-	-	-	49,454
-	180,000	-	-	-	258,130
-	-	-	-	-	25,000
-	-	-	-	150	59,611
-	-	-	-	-	444,900
<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ 159,937</u>	<u>\$ 92,027</u>	<u>\$ 4,120,442</u>
					<u>\$ (7,142)</u>

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,818,501	6,642,000	7,500,000	7,650,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	20,920	110,000	110,000	110,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	240,662	235,000	114,000	114,000
Hospital Lease	-	-	-	-
Other	7,189	-	25,512	-
Total Revenues	7,087,272	6,987,000	7,749,512	7,874,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	59,480	6,298,183	2,824,777	6,211,309
TOTAL FINANCIAL SOURCES	\$ 7,146,752	13,285,183	10,574,289	14,085,309
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 232,422	288,147	285,156	311,331
Materials & Supplies	4,079	6,410	3,254	3,710
Dues Travel & Training	3,347	14,645	8,145	17,720
Utilities	2,566	3,505	3,505	3,505
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	563	1,024	1,024	1,075
Contractual Services	7,744,815	12,334,631	9,731,785	13,048,965
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	(841,040)	621,821	541,420	677,503
Fixed Asset Additions	-	-	-	6,500
Total Expenditures	7,146,752	13,285,183	10,574,289	14,085,309
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,146,752	13,285,183	10,574,289	14,085,309
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,621,790	13,452,896	13,452,896	10,437,961
Less encumbrances, beginning of year	(1,299,572)	(190,158)	(190,158)	-
Add encumbrances, end of year	190,158	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(59,480)	(6,298,183)	(2,824,777)	(6,211,309)
FUND BALANCE (GAAP), end of year	13,452,896	6,964,555	10,437,961	4,226,652
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 13,452,896	6,964,555	10,437,961	4,226,652
Net Fund Balance as a percent of expenditures	188.24%	52.42%	98.71%	30.01%

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,838,095	10,583,000	11,922,000	12,160,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	114,779	120,510	121,000	135,958
Charges for Services	118	300	504	750
Fines and Forfeitures	-	-	-	-
Interest	358,545	340,000	188,130	340,000
Hospital Lease	-	-	-	-
Other	939,440	16,800	1,250	18,250
Total Revenues	12,250,977	11,060,610	12,232,884	12,654,958
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	110	-	-	-
Total Other Financing Sources	110	-	-	-
Fund Balance Used for Operations	-	670,222	-	3,438,933
TOTAL FINANCIAL SOURCES	\$ 12,251,087	11,730,832	12,232,884	16,093,891
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,062,718	5,075,829	4,123,017	6,032,897
Materials & Supplies	350,591	250,992	199,737	249,464
Dues Travel & Training	53,387	175,224	111,560	173,630
Utilities	369,217	426,958	392,159	464,361
Vehicle Expense	11,362	22,995	11,781	22,033
Equip & Bldg Maintenance	348,670	375,353	341,950	422,368
Contractual Services	811,834	1,030,445	1,001,936	1,201,675
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	100,000	-	100,000
Other	736,055	1,356,626	703,698	1,408,651
Fixed Asset Additions	1,447,473	2,043,673	986,697	5,150,850
Total Expenditures	8,191,307	10,858,095	7,872,535	15,225,929
Other Financing Uses				
Transfer Out to other funds	869,287	872,737	872,737	867,962
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	869,287	872,737	872,737	867,962
TOTAL FINANCIAL USES	\$ 9,060,594	11,730,832	8,745,272	16,093,891
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 22,302,783	26,539,188	26,539,188	28,823,665
Less encumbrances, beginning of year	(157,223)	(1,203,135)	(1,203,135)	-
Add encumbrances, end of year	1,203,135	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,190,493	(670,222)	3,487,612	(3,438,933)
FUND BALANCE (GAAP), end of year	26,539,188	24,665,831	28,823,665	25,384,732
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(10,300,000)	(10,300,000)	(10,300,000)	(10,300,000)
NET FUND BALANCE, end of year	\$ 16,239,188	14,365,831	18,523,665	15,084,732
Net Fund Balance as a percent of expenditures	198.25%	132.31%	235.29%	99.07%

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>
REVENUES:					
Taxes	\$ 12,160,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	1,000	134,958	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	340,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	16,000	250	-	-	1,000
Total Revenues	\$ 12,516,000	\$ 1,250	\$ 134,958	\$ -	\$ 1,000
EXPENDITURES:					
Personal Services	-	4,241,147	490,860	-	237,648
Materials & Supplies	-	13,300	87,711	900	61,925
Dues Travel & Training	-	53,830	31,055	-	5,522
Utilities	-	118,200	11,920	-	103,155
Vehicle Expense	-	-	7,275	-	6,573
Equip & Bldg Maintenance	-	2,200	118,400	-	50,333
Contractual Services	-	20,820	20,458	2,067	285,860
Emergency	100,000	-	-	-	-
Other	504,800	1,050	41,335	-	50,825
Fixed Asset Additions	-	-	150,000	-	45,000
Total Expenditures	\$ 604,800	\$ 4,450,547	\$ 959,014	\$ 2,967	\$ 846,841

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,160,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	135,958
-	-	-	-	-	750	-	750
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	340,000
-	-	-	-	-	-	-	-
-	-	-	-	-	1,000	-	18,250
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ -	\$ 12,654,958
-	-	-	-	471,946	591,296	-	6,032,897
17,650	-	-	54,180	-	13,798	-	249,464
-	-	-	1,617	22,130	59,476	-	173,630
115,006	-	-	44,680	2,820	68,580	-	464,361
-	-	-	-	-	8,185	-	22,033
35,885	-	-	211,970	-	3,580	-	422,368
11,180	18,000	-	583,345	10,050	167,857	82,038	1,201,675
-	-	-	-	-	-	-	100,000
175,825	-	500,000	-	500	134,316	-	1,408,651
-	3,315,600	-	1,629,400	-	10,850	-	5,150,850
\$ 355,546	\$ 3,333,600	\$ 500,000	\$ 2,525,192	\$ 507,446	\$ 1,057,938	\$ 82,038	\$ 15,225,929
							<u>\$ (2,570,971)</u>

Governmental Funds

Fund Statement–Recovery Act Stimulus 298 (Major Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	21,171,910	48,400	48,400	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,366	510	509	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,174,276	48,910	48,909	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	50	50	-
TOTAL FINANCIAL SOURCES	\$ 21,174,276	48,960	48,959	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	134,842	48,400	48,400	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	20,944,118	560	559	-
Fixed Asset Additions	95,266	-	-	-
Total Expenditures	21,174,226	48,960	48,959	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 21,174,226	48,960	48,959	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	50	50	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50	(50)	(50)	-
FUND BALANCE (GAAP), end of year	50	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 50	-	-	-
Net Fund Balance as a percent of expenditures	0.00%	0.00%	0.00%	0.00%

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,614	4,000	16,000	4,000
Franchise Taxes	-	-	-	-
Licenses and Permits	98,655	92,154	128,000	45,536
Intergovernmental	380,212	358,516	336,896	376,595
Charges for Services	2,356,759	2,218,726	2,204,261	2,312,388
Fines and Forfeitures	72,656	-	117,609	-
Interest	142,891	133,178	65,182	68,351
Hospital Lease	568,695	430,000	576,430	-
Other	24,453	7,185	7,201	6,765
Total Revenues	3,650,935	3,243,759	3,451,579	2,813,635
Other Financing Sources				
Transfer In from other funds	36,922	-	-	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,855	-	246	-
Total Other Financing Sources	38,777	-	246	12,000
Fund Balance Used for Operations	-	2,222,806	516,279	2,121,934
TOTAL FINANCIAL SOURCES	\$ 3,689,712	5,466,565	3,968,104	4,947,569
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,020,902	1,173,913	1,035,989	1,251,111
Materials & Supplies	141,365	217,580	168,315	220,131
Dues Travel & Training	22,532	137,812	68,653	128,166
Utilities	3,027	5,364	3,540	3,992
Vehicle Expense	1,962	6,500	2,200	6,500
Equip & Bldg Maintenance	10,531	13,405	11,402	13,499
Contractual Services	1,462,333	2,126,955	1,650,689	1,934,636
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	492,420	1,133,041	455,758	1,284,233
Fixed Asset Additions	161,862	110,703	43,955	76,739
Total Expenditures	3,316,934	4,937,273	3,440,501	4,931,007
Other Financing Uses				
Transfer Out to other funds	158,007	529,292	527,603	16,562
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	158,007	529,292	527,603	16,562
TOTAL FINANCIAL USES	\$ 3,474,941	5,466,565	3,968,104	4,947,569
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,908,857	8,973,619	8,973,619	8,391,852
Less encumbrances, beginning of year	(219,657)	(65,488)	(65,488)	-
Add encumbrances, end of year	69,648	-	-	-
Fund Balance Increase (Decrease) resulting from operations	214,771	(2,222,806)	(516,279)	(2,121,934)
FUND BALANCE (GAAP), end of year	8,973,619	6,685,325	8,391,852	6,269,918
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(69,648)	-	-	-
NET FUND BALANCE, end of year	\$ 8,903,971	6,685,325	8,391,852	6,269,918

Governmental Funds

Fund Statement–Assessment Fund 201 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	213,021	183,437	225,464	225,464
Charges for Services	1,314,701	1,315,000	1,315,000	1,367,000
Fines and Forfeitures	-	-	-	-
Interest	31,811	29,150	13,485	13,425
Hospital Lease	-	-	-	-
Other	15,730	5,800	5,426	5,500
Total Revenues	1,575,263	1,533,387	1,559,375	1,611,389
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	235	-
Total Other Financing Sources	-	-	235	-
Fund Balance Used for Operations	-	563,436	123,408	852,803
TOTAL FINANCIAL SOURCES	\$ 1,575,263	2,096,823	1,683,018	2,464,192
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 969,804	1,100,015	975,063	1,175,746
Materials & Supplies	100,387	147,080	130,553	165,545
Dues Travel & Training	7,554	26,000	13,000	26,490
Utilities	1,818	2,540	2,540	2,792
Vehicle Expense	1,962	6,500	2,200	6,500
Equip & Bldg Maintenance	10,305	11,600	9,600	11,722
Contractual Services	91,829	246,124	132,043	490,896
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	284,528	327,131	221,019	546,868
Fixed Asset Additions	57,054	20,833	-	25,633
Total Expenditures	1,525,241	1,899,823	1,486,018	2,464,192
Other Financing Uses				
Transfer Out to other funds	-	197,000	197,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	197,000	197,000	-
TOTAL FINANCIAL USES	\$ 1,525,241	2,096,823	1,683,018	2,464,192
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,360,390	2,342,495	2,342,495	2,213,233
Less encumbrances, beginning of year	(73,771)	(5,854)	(5,854)	-
Add encumbrances, end of year	5,854	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,022	(563,436)	(123,408)	(852,803)
FUND BALANCE (GAAP), end of year	2,342,495	1,773,205	2,213,233	1,360,430
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,854)	-	-	-
NET FUND BALANCE, end of year	\$ 2,336,641	1,773,205	2,213,233	1,360,430

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,342	20,500	21,600	22,000
Fines and Forfeitures	-	-	-	-
Interest	507	450	220	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,849	20,950	21,820	22,220
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,445	1,050	180	-
TOTAL FINANCIAL SOURCES	\$ 23,294	22,000	22,000	22,220
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	23,294	22,000	22,000	22,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,294	22,000	22,000	22,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 23,294	22,000	22,000	22,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,533	28,088	28,088	27,908
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,445)	(1,050)	(180)	220
FUND BALANCE (GAAP), end of year	28,088	27,038	27,908	28,128
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 28,088	27,038	27,908	28,128

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,509	8,510	11,111	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	240	-	120	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,749	8,510	11,231	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	5,840	-	2,500
TOTAL FINANCIAL SOURCES	\$ 8,749	14,350	11,231	2,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,655	-	-	-
Dues Travel & Training	-	10,034	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	216	4,016	-	1,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	112	300	-	1,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,983	14,350	-	2,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,983	14,350	-	2,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,097	16,863	16,863	28,094
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,766	(5,840)	11,231	(2,500)
FUND BALANCE (GAAP), end of year	16,863	11,023	28,094	25,594
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 16,863	11,023	28,094	25,594

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	227,411	216,420	230,000	230,000
Fines and Forfeitures	-	-	-	-
Interest	5,877	5,611	2,245	2,245
Hospital Lease	-	-	-	-
Other	-	-	50	-
Total Revenues	233,288	222,031	232,295	232,245
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	11	-
Total Other Financing Sources	-	-	11	-
Fund Balance Used for Operations	33,918	185,797	71,973	45,326
TOTAL FINANCIAL SOURCES	\$ 267,206	407,828	304,279	277,571
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 178	2,122	(68)	2,207
Materials & Supplies	-	1,585	1,385	900
Dues Travel & Training	-	11,050	225	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	705	705	727
Contractual Services	7,923	22,645	16,008	18,654
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	140,983	246,656	181,292	225,700
Fixed Asset Additions	7,344	35,977	17,644	18,333
Total Expenditures	156,428	320,740	217,191	277,571
Other Financing Uses				
Transfer Out to other funds	110,778	87,088	87,088	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	110,778	87,088	87,088	-
TOTAL FINANCIAL USES	\$ 267,206	407,828	304,279	277,571
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 398,291	366,733	366,733	294,760
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	2,360	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(33,918)	(185,797)	(71,973)	(45,326)
FUND BALANCE (GAAP), end of year	366,733	180,936	294,760	249,434
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(2,360)	-	-	-
NET FUND BALANCE, end of year	\$ 364,373	180,936	294,760	249,434

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,780	1,510	(591)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,780	1,510	(591)	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	208,795	110,896	-
TOTAL FINANCIAL SOURCES	\$ 1,780	210,305	110,305	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	100,000	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	100,000	-	-
Other Financing Uses				
Transfer Out to other funds	-	110,305	110,305	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	110,305	110,305	-
TOTAL FINANCIAL USES	\$ -	210,305	110,305	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 109,116	110,896	110,896	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,780	(208,795)	(110,896)	-
FUND BALANCE (GAAP), end of year	110,896	(97,899)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 110,896	(97,899)	-	-

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	85,000	45,000	-
Fines and Forfeitures	-	-	-	-
Interest	61,606	61,000	25,000	25,000
Hospital Lease	568,695	430,000	576,430	-
Other	260	-	103	-
Total Revenues	630,561	576,000	646,533	25,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	355,846	776,899	559,762	902,101
TOTAL FINANCIAL SOURCES	\$ 986,407	1,352,899	1,206,295	927,101
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,874	42,097	39,507	42,101
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	956,533	1,295,802	1,166,802	885,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	15,000	(14)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	986,407	1,352,899	1,206,295	927,101
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 986,407	1,352,899	1,206,295	927,101
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,587,378	3,133,905	3,133,905	2,574,129
Less encumbrances, beginning of year	(97,641)	(14)	(14)	-
Add encumbrances, end of year	14	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(355,846)	(776,899)	(559,762)	(902,101)
FUND BALANCE (GAAP), end of year	3,133,905	2,356,992	2,574,129	1,672,028
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(14)	-	-	-
NET FUND BALANCE, end of year	\$ 3,133,891	2,356,992	2,574,129	1,672,028

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	101,334	33,842	23,842	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	101,334	33,842	23,842	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	7,291	-	-	-
TOTAL FINANCIAL SOURCES	\$ 108,625	33,842	23,842	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	3,239	3,943	6,550	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	226	50	50	-
Contractual Services	102,053	19,268	7,161	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,107	2,050	2,861	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	108,625	25,311	16,622	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 108,625	25,311	16,622	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 103	1,107	1,107	32
Less encumbrances, beginning of year	-	(8,295)	(8,295)	-
Add encumbrances, end of year	8,295	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(7,291)	8,531	7,220	-
FUND BALANCE (GAAP), end of year	1,107	1,343	32	32
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(8,295)	-	-	-
NET FUND BALANCE, end of year	\$ (7,188)	1,343	32	32

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,614	4,000	16,000	4,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,025	850	650	650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,639	4,850	16,650	4,650
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,639	4,850	16,650	4,650
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 60,387	68,026	68,026	84,676
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,639	4,850	16,650	4,650
FUND BALANCE (GAAP), end of year	68,026	72,876	84,676	89,326
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 68,026	72,876	84,676	89,326

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	40,000	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	452	545	310	325
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	40,452	545	310	325
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 40,452	545	310	325
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	40,452	40,452	40,762
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	40,452	545	310	325
FUND BALANCE (GAAP), end of year	40,452	40,997	40,762	41,087
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 40,452	40,997	40,762	41,087

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	23,101	24,000	40,000	24,000
Charges for Services	139,947	24,000	30,106	72,000
Fines and Forfeitures	-	-	-	-
Interest	2,667	3,600	3,600	3,600
Hospital Lease	-	-	-	-
Other	1,380	-	-	-
Total Revenues	167,095	51,600	73,706	99,600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	43,420	-	-
TOTAL FINANCIAL SOURCES	\$ 167,095	95,020	73,706	99,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	14,561	8,561	6,000
Dues Travel & Training	-	3,000	-	3,000
Utilities	341	2,200	1,000	1,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,500	43,820	43,400	43,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	103	31,439	-	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	42,944	95,020	52,961	93,600
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 42,944	95,020	52,961	93,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 137,337	261,488	261,488	282,233
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	124,151	(43,420)	20,745	6,000
FUND BALANCE (GAAP), end of year	261,488	218,068	282,233	288,233
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 261,488	218,068	282,233	288,233

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	90,590	20,500	24,780	61,500
Fines and Forfeitures	-	-	-	-
Interest	1,189	1,400	1,400	1,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	91,779	21,900	26,180	62,500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 91,779	21,900	26,180	62,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 162,128	253,907	253,907	280,087
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	91,779	21,900	26,180	62,500
FUND BALANCE (GAAP), end of year	253,907	275,807	280,087	342,587
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 253,907	275,807	280,087	342,587

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	72,656	-	117,609	-
Interest	2,985	2,645	2,076	2,136
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	75,641	2,645	119,685	2,136
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 75,641	2,645	119,685	2,136
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	6,201	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	6,201	-	-	-
TOTAL FINANCIAL USES	\$ 6,201	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 180,273	249,713	249,713	369,398
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	69,440	2,645	119,685	2,136
FUND BALANCE (GAAP), end of year	249,713	252,358	369,398	371,534
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 249,713	252,358	369,398	371,534

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	3,821	4,700	3,800	3,800
Charges for Services	7,711	7,600	9,300	9,300
Fines and Forfeitures	-	-	-	-
Interest	13	55	110	110
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,545	12,355	13,210	13,210
Other Financing Sources				
Transfer In from other funds	11,745	-	-	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	11,745	-	-	12,000
Fund Balance Used for Operations	-	4,045	1,890	-
TOTAL FINANCIAL SOURCES	\$ 23,290	16,400	15,100	25,210
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	11,271	16,400	15,100	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,271	16,400	15,100	16,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,271	16,400	15,100	16,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 6,116	18,135	18,135	16,245
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,019	(4,045)	(1,890)	8,810
FUND BALANCE (GAAP), end of year	18,135	14,090	16,245	25,055
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 18,135	14,090	16,245	25,055

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	446	390	224	224
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	446	390	224	224
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	7,840	-	8,006
TOTAL FINANCIAL SOURCES	\$ 446	8,230	224	8,230
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,100	-	1,100
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	6,430	-	6,430
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	8,230	-	8,230
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	8,230	-	8,230
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,428	26,874	26,874	27,098
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	446	(7,840)	224	(8,006)
FUND BALANCE (GAAP), end of year	26,874	19,034	27,098	19,092
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,874	19,034	27,098	19,092

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	22,526	75,137	289	112,087
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,526	75,137	289	112,087
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	500	-	-
TOTAL FINANCIAL SOURCES	\$ 22,526	75,637	289	112,087
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	16,374	12,561	289	12,061
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	45,083	-	67,253
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	6,152	17,993	-	32,773
Total Expenditures	22,526	75,637	289	112,087
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,526	75,637	289	112,087
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	1,800	1,800	1,800
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	1,800	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	(500)	-	-
FUND BALANCE (GAAP), end of year	1,800	1,300	1,800	1,800
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,800)	-	-	-
NET FUND BALANCE, end of year	\$ -	1,300	1,800	1,800

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	54,189	50,000	49,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	1,375	484	1,023	1,148
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	55,564	50,484	50,023	51,148
Other Financing Sources				
Transfer In from other funds	25,177	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,855	-	-	-
Total Other Financing Sources	27,032	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 82,596	50,484	50,023	51,148
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	628	624	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	628	4,124	-	3,500
Other Financing Uses				
Transfer Out to other funds	24,000	24,000	24,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	24,000	24,000	24,000	-
TOTAL FINANCIAL USES	\$ 24,628	28,124	24,000	3,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 50,581	108,549	108,549	134,572
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	57,968	22,360	26,023	47,648
FUND BALANCE (GAAP), end of year	108,549	130,909	134,572	182,220
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 108,549	130,909	134,572	182,220

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	98,655	92,154	128,000	45,536
Intergovernmental	-	-	-	-
Charges for Services	9,987	8,112	10,600	10,608
Fines and Forfeitures	-	-	-	-
Interest	2,868	2,520	1,570	1,570
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	111,510	102,786	140,170	57,714
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 111,510	102,786	140,170	57,714
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,366	1,500	979	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	1,050	1,047	1,050
Contractual Services	15,000	38,112	9,810	40,608
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	9,500	-	10,000
Fixed Asset Additions	54,291	-	-	-
Total Expenditures	70,657	50,162	11,836	52,658
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 70,657	50,162	11,836	52,658
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 143,835	168,225	168,225	279,677
Less encumbrances, beginning of year	(33,345)	(16,882)	(16,882)	-
Add encumbrances, end of year	16,882	-	-	-
Fund Balance Increase (Decrease) resulting from operations	40,853	52,624	128,334	5,056
FUND BALANCE (GAAP), end of year	168,225	203,967	279,677	284,733
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(16,882)	-	-	-
NET FUND BALANCE, end of year	\$ 151,343	203,967	279,677	284,733

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,898	23,614	22,600	21,400
Fines and Forfeitures	-	-	-	-
Interest	1,162	1,050	660	1,050
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,060	24,664	23,260	22,450
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	10,431	-	13,400
TOTAL FINANCIAL SOURCES	\$ 19,060	35,095	23,260	35,850
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	11,876	35,095	15,095	35,850
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,876	35,095	15,095	35,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,876	35,095	15,095	35,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,112	80,172	80,172	61,561
Less encumbrances, beginning of year	(14,900)	(26,776)	(26,776)	-
Add encumbrances, end of year	26,776	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,184	(10,431)	8,165	(13,400)
FUND BALANCE (GAAP), end of year	80,172	42,965	61,561	48,161
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(26,776)	-	-	-
NET FUND BALANCE, end of year	\$ 53,396	42,965	61,561	48,161

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,600	23,600	32,600	23,600
Fines and Forfeitures	-	-	-	-
Interest	1,851	1,650	980	1,375
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,451	25,250	33,580	24,975
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 24,451	25,250	33,580	24,975
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,505	3,900	2,147	3,600
Dues Travel & Training	189	3,600	2,964	3,920
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	242	3,200	700	4,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,600	450	10,800
Fixed Asset Additions	17,570	-	-	-
Total Expenditures	20,506	21,300	6,261	22,620
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 20,506	21,300	6,261	22,620
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 114,387	118,332	118,332	145,651
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,945	3,950	27,319	2,355
FUND BALANCE (GAAP), end of year	118,332	122,282	145,651	148,006
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 118,332	122,282	145,651	148,006

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	9,767	6,000	13,015	11,000
Fines and Forfeitures	-	-	-	-
Interest	158	112	257	257
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,925	6,112	13,272	11,257
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 9,925	6,112	13,272	11,257
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	4,283	3,172	4,621
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	4,283	3,172	4,621
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	4,283	3,172	4,621
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,087	17,012	17,012	27,112
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,925	1,829	10,100	6,636
FUND BALANCE (GAAP), end of year	17,012	18,841	27,112	33,748
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 17,012	18,841	27,112	33,748

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,343	25,000	22,847	25,000
Fines and Forfeitures	-	-	-	-
Interest	431	395	293	330
Hospital Lease	-	-	-	-
Other	361	-	517	-
Total Revenues	23,135	25,395	23,657	25,330
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 23,135	25,395	23,657	25,330
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 14,649	16,860	16,803	17,685
Materials & Supplies	364	2,075	130	1,125
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	83	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	15,096	19,035	16,933	18,910
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,096	19,035	16,933	18,910
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 28,314	36,353	36,353	43,077
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,039	6,360	6,724	6,420
FUND BALANCE (GAAP), end of year	36,353	42,713	43,077	49,497
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 36,353	42,713	43,077	49,497

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,561	20,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,561	20,000	20,000	20,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	439	-	-	-
TOTAL FINANCIAL SOURCES	\$ 20,000	20,000	20,000	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,000	1,000	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	500	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	20,000	18,500	9,500	18,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	20,000	20,000	11,000	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 20,000	20,000	11,000	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 439	-	-	9,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(439)	-	9,000	-
FUND BALANCE (GAAP), end of year	-	-	9,000	9,000
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	9,000	9,000

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	67	111	35	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	67	111	35	111
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	2,964	1,045	2,964
TOTAL FINANCIAL SOURCES	\$ 67	3,075	1,080	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,075	1,080	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	3,075	1,080	3,075
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	3,075	1,080	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,018	4,085	4,085	3,040
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	67	(2,964)	(1,045)	(2,964)
FUND BALANCE (GAAP), end of year	4,085	1,121	3,040	76
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,085	1,121	3,040	76

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,416	15,800	17,275	14,500
Fines and Forfeitures	-	-	-	-
Interest	372	150	12	150
Hospital Lease	-	-	-	-
Other	17	35	25	35
Total Revenues	13,805	15,985	17,312	14,685
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	3,818	49	-	2,862
TOTAL FINANCIAL SOURCES	\$ 17,623	16,034	17,312	17,547
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	595	1,125	750	975
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	-	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	595	1,135	750	985
Other Financing Uses				
Transfer Out to other funds	17,028	14,899	13,210	16,562
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	17,028	14,899	13,210	16,562
TOTAL FINANCIAL USES	\$ 17,623	16,034	13,960	17,547
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 17,028	13,210	13,210	16,562
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,818)	(49)	3,352	(2,862)
FUND BALANCE (GAAP), end of year	13,210	13,161	16,562	13,700
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 13,210	13,161	16,562	13,700

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	26,590	26,590	-
Charges for Services	52,766	60,000	40,000	60,000
Fines and Forfeitures	-	-	-	-
Interest	656	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	53,422	86,590	66,590	60,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 53,422	86,590	66,590	60,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	26,590	26,590	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	60,000	-	60,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	86,590	26,590	60,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	86,590	26,590	60,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,932	86,354	86,354	126,354
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	53,422	-	40,000	-
FUND BALANCE (GAAP), end of year	86,354	86,354	126,354	126,354
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 86,354	86,354	126,354	126,354

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	118,846	90,000	125,000	100,000
Fines and Forfeitures	-	-	-	-
Interest	11,161	11,000	5,645	5,400
Hospital Lease	-	-	-	-
Other	2,221	-	-	-
Total Revenues	132,228	101,000	130,645	105,400
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	256,730	67,600	236,105
TOTAL FINANCIAL SOURCES	\$ 132,228	357,730	198,245	341,505
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	5,377	6,500	5,000	7,000
Dues Travel & Training	400	4,230	85	5,205
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	66,248	77,800	75,470	79,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	142,000	-	250,000
Fixed Asset Additions	1,004	31,200	21,690	-
Total Expenditures	73,029	261,730	102,245	341,505
Other Financing Uses				
Transfer Out to other funds	-	96,000	96,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	96,000	96,000	-
TOTAL FINANCIAL USES	\$ 73,029	357,730	198,245	341,505
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 661,257	723,616	723,616	652,856
Less encumbrances, beginning of year	-	(3,160)	(3,160)	-
Add encumbrances, end of year	3,160	-	-	-
Fund Balance Increase (Decrease) resulting from operations	59,199	(256,730)	(67,600)	(236,105)
FUND BALANCE (GAAP), end of year	723,616	463,726	652,856	416,751
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(3,160)	-	-	-
NET FUND BALANCE, end of year	\$ 720,456	463,726	652,856	416,751

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	10,444
Charges for Services	60,575	66,980	59,640	68,480
Fines and Forfeitures	-	-	-	-
Interest	3,578	2,700	1,720	2,200
Hospital Lease	-	-	-	-
Other	-	950	900	950
Total Revenues	64,153	70,630	62,260	82,074
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	33,270	1,240	26,601
TOTAL FINANCIAL SOURCES	\$ 64,153	103,900	63,500	108,675
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	550	-	550
Dues Travel & Training	-	15,850	10,500	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	48,857	87,500	53,000	92,275
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	48,857	103,900	63,500	108,675
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 48,857	103,900	63,500	108,675
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 203,412	218,708	218,708	217,468
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	15,296	(33,270)	(1,240)	(26,601)
FUND BALANCE (GAAP), end of year	218,708	185,438	217,468	190,867
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 218,708	185,438	217,468	190,867

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,900	2,300	5,800	800
Charges for Services	92,289	100,600	84,898	96,000
Fines and Forfeitures	-	-	-	-
Interest	5,898	3,900	2,900	4,400
Hospital Lease	-	-	-	-
Other	335	300	180	180
Total Revenues	106,422	107,100	93,778	101,380
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	21,622	185,834	18,003	126,697
TOTAL FINANCIAL SOURCES	\$ 128,044	292,934	111,781	228,077
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 6,397	12,819	4,684	13,372
Materials & Supplies	6,049	14,575	8,970	13,700
Dues Travel & Training	2,293	25,740	19,877	23,705
Utilities	240	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	93,879	130,500	62,400	125,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,186	109,300	15,850	51,800
Fixed Asset Additions	-	-	-	-
Total Expenditures	128,044	292,934	111,781	228,077
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 128,044	292,934	111,781	228,077
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 353,229	331,607	331,607	313,604
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(21,622)	(185,834)	(18,003)	(126,697)
FUND BALANCE (GAAP), end of year	331,607	145,773	313,604	186,907
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 331,607	145,773	313,604	186,907

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,800	10,000	7,000	7,000
Fines and Forfeitures	-	-	-	-
Interest	1,751	1,100	860	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,551	11,100	7,860	8,100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	16,937	49,400	8,151	49,750
TOTAL FINANCIAL SOURCES	\$ 25,488	60,500	16,011	57,850
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	4,025	2,001	1,075
Dues Travel & Training	825	14,850	2,650	15,150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,250	15,500	9,710	15,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	544	26,125	1,650	26,125
Fixed Asset Additions	16,869	-	-	-
Total Expenditures	25,488	60,500	16,011	57,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 25,488	60,500	16,011	57,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 101,013	88,583	88,583	75,925
Less encumbrances, beginning of year	-	(4,507)	(4,507)	-
Add encumbrances, end of year	4,507	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(16,937)	(49,400)	(8,151)	(49,750)
FUND BALANCE (GAAP), end of year	88,583	34,676	75,925	26,175
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(4,507)	-	-	-
NET FUND BALANCE, end of year	\$ 84,076	34,676	75,925	26,175

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,020	20,000	14,000	16,000
Fines and Forfeitures	-	-	-	-
Interest	965	800	378	325
Hospital Lease	-	-	-	-
Other	4,149	100	-	100
Total Revenues	20,134	20,900	14,378	16,425
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	305	22,100	23,393	26,575
TOTAL FINANCIAL SOURCES	\$ 20,439	43,000	37,771	43,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	454	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	17,844	34,300	32,000	30,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	563	4,000	1,150	13,000
Fixed Asset Additions	1,578	4,700	4,621	-
Total Expenditures	20,439	43,000	37,771	43,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 20,439	43,000	37,771	43,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 58,636	58,331	58,331	34,938
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(305)	(22,100)	(23,393)	(26,575)
FUND BALANCE (GAAP), end of year	58,331	36,231	34,938	8,363
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 58,331	36,231	34,938	8,363

Governmental Funds

Fund Statement—Juvenile Justice Preservation Fund 287 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	10,000	10,000	27,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	10,000	10,000	27,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	10,000	10,000	27,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	3,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	3,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	3,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	10,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	10,000	10,000	24,000
FUND BALANCE (GAAP), end of year	-	10,000	10,000	34,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	10,000	10,000	34,000

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	128,689	73,005	83,613	72,652
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	924	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16,961	10,995	4,890	5,875
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	146,574	84,000	88,503	78,527
Other Financing Sources				
Transfer In from other funds	869,287	872,737	872,737	867,962
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	869,287	872,737	872,737	867,962
Fund Balance Used for Operations	178,511	108,342	97,404	34,003
TOTAL FINANCIAL SOURCES	\$ 1,194,372	1,065,079	1,058,644	980,492
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,126,855	1,036,783	1,030,351	976,567
Emergency	-	-	-	-
Other	4,574	4,253	4,251	3,925
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,131,429	1,041,036	1,034,602	980,492
Other Financing Uses				
Transfer Out to other funds	62,943	24,043	24,042	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	62,943	24,043	24,042	-
TOTAL FINANCIAL USES	\$ 1,194,372	1,065,079	1,058,644	980,492
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 777,020	598,509	598,509	501,105
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(178,511)	(108,342)	(97,404)	(34,003)
FUND BALANCE (GAAP), end of year	598,509	490,167	501,105	467,102
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(598,509)	(490,167)	(501,105)	(467,102)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	924	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,071	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,995	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	158,130	-	-	-
TOTAL FINANCIAL SOURCES	\$ 160,125	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	97,182	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	97,182	-	-	-
Other Financing Uses				
Transfer Out to other funds	62,943	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	62,943	-	-	-
TOTAL FINANCIAL USES	\$ 160,125	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 158,130	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(158,130)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2015 Special Obligation Bonds-ECC

Fund 306 (Nonmajor Fund)

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,010	3,600	1,400	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,010	3,600	1,400	1,650
Other Financing Sources				
Transfer In from other funds	869,287	872,737	872,737	867,962
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	869,287	872,737	872,737	867,962
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 876,297	876,337	874,137	869,612
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	868,969	872,420	872,419	867,645
Emergency	-	-	-	-
Other	318	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	869,287	872,738	872,737	867,963
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 869,287	872,738	872,737	867,963
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,630	14,640	14,640	16,040
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,010	3,599	1,400	1,649
FUND BALANCE (GAAP), end of year	14,640	18,239	16,040	17,689
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (14,640)	\$ (18,239)	\$ (16,040)	\$ (17,689)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	44,765	43,802	46,303	43,518
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,257	3,810	1,640	1,640
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49,022	47,612	47,943	45,158
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	20,258	21,289	20,958	23,438
TOTAL FINANCIAL SOURCES	\$ 69,280	68,901	68,901	68,596
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,548	66,452	66,452	66,435
Emergency	-	-	-	-
Other	2,732	2,449	2,449	2,161
Fixed Asset Additions	-	-	-	-
Total Expenditures	69,280	68,901	68,901	68,596
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 69,280	68,901	68,901	68,596
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 282,525	262,267	262,267	241,309
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(20,258)	(21,289)	(20,958)	(23,438)
FUND BALANCE (GAAP), end of year	262,267	240,978	241,309	217,871
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(262,267)	(240,978)	(241,309)	(217,871)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	8,644	7,919	8,276	7,854
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,839	1,650	1,080	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,483	9,569	9,356	9,504
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,207	2,031	2,244	2,971
TOTAL FINANCIAL SOURCES	\$ 11,690	11,600	11,600	12,475
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	11,690	11,600	11,600	12,475
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,690	11,600	11,600	12,475
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,690	11,600	11,600	12,475
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 114,900	113,693	113,693	111,449
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,207)	(2,031)	(2,244)	(2,971)
FUND BALANCE (GAAP), end of year	113,693	111,662	111,449	108,478
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(113,693)	(111,662)	(111,449)	(108,478)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	6,658	5,812	10,554	5,811
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	591	510	225	225
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,249	6,322	10,779	6,036
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	3,278	4,251	-	4,478
TOTAL FINANCIAL SOURCES	\$ 10,527	10,573	10,779	10,514
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	9,003	9,087	9,087	9,068
Emergency	-	-	-	-
Other	1,524	1,486	1,484	1,446
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,527	10,573	10,571	10,514
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,527	10,573	10,571	10,514
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,480	37,202	37,202	37,410
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,278)	(4,251)	208	(4,478)
FUND BALANCE (GAAP), end of year	37,202	32,951	37,410	32,932
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(37,202)	(32,951)	(37,410)	(32,932)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	39,554	-	2,785	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	861	230	(163)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	40,415	230	2,622	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	12,785	79,913	77,520	-
TOTAL FINANCIAL SOURCES	\$ 53,200	80,143	80,142	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	53,200	56,100	56,100	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	53,200	56,100	56,100	-
Other Financing Uses				
Transfer Out to other funds	-	24,043	24,042	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	24,043	24,042	-
TOTAL FINANCIAL USES	\$ 53,200	80,143	80,142	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 90,305	77,520	77,520	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(12,785)	(79,913)	(77,520)	-
FUND BALANCE (GAAP), end of year	77,520	(2,393)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(77,520)	2,393	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	3,706	2,000	2,223	1,999
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	916	830	437	440
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,622	2,830	2,660	2,439
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	948	3,600	-	3,811
TOTAL FINANCIAL SOURCES	\$ 5,570	6,430	2,660	6,250
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,570	6,430	-	6,250
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,570	6,430	-	6,250
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,570	6,430	-	6,250
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 57,355	56,407	56,407	59,067
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(948)	(3,600)	2,660	(3,811)
FUND BALANCE (GAAP), end of year	56,407	52,807	59,067	55,256
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(56,407)	(52,807)	(59,067)	(55,256)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	25,362	13,472	13,472	13,470
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	416	365	271	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,778	13,837	13,743	13,740
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	857	950	954
TOTAL FINANCIAL SOURCES	\$ 25,778	14,694	14,693	14,694
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	14,693	14,694	14,693	14,694
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,693	14,694	14,693	14,694
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 14,693	14,694	14,693	14,694
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,695	36,780	36,780	35,830
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,085	(857)	(950)	(954)
FUND BALANCE (GAAP), end of year	36,780	35,923	35,830	34,876
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ (36,780)	\$ (35,923)	\$ (35,830)	\$ (34,876)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,241,742	6,159,356	6,153,567	6,671,847
Fines and Forfeitures	-	-	-	-
Interest	361	121,405	69,858	69,695
Hospital Lease	-	-	-	-
Other	58,015	223,531	288,643	277,031
Total Revenues	6,483,742	6,504,292	6,512,068	7,018,573
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	33,991	300	40,000	40,300
Total Other Financing Sources	33,991	300	40,000	40,300
Fund Balance Used for Operations	-	45,668	-	1,337,657
TOTAL FINANCIAL SOURCES	\$ 6,517,733	6,550,260	6,552,068	8,396,530
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 999,696	1,019,438	1,017,273	1,151,809
Materials & Supplies	90,699	112,033	99,548	154,853
Dues Travel & Training	225	255	302	340
Utilities	359,544	361,608	392,543	402,472
Vehicle Expense	94,074	15,080	13,972	16,100
Equip & Bldg Maintenance	435,656	379,851	256,898	1,341,096
Contractual Services	3,868,756	4,594,682	4,217,069	5,219,109
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	3,000	-	11,000
Other	45,757	62,813	56,338	68,651
Fixed Asset Additions	110,370	1,500	14,325	31,100
Total Expenditures	6,004,777	6,550,260	6,068,268	8,396,530
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,004,777	6,550,260	6,068,268	8,396,530
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,044,835	7,436,203	7,436,203	7,876,786
Less encumbrances, beginning of year	(62,290)	(43,217)	(43,217)	-
Add encumbrances, end of year	43,217	-	-	-
Proprietary adjustment to full accrual	(102,515)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	512,956	(45,668)	483,800	(1,337,657)
FUND BALANCE (GAAP), end of year	7,436,203	7,347,318	7,876,786	6,539,129
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 7,436,203	7,347,318	7,876,786	6,539,129

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,417,457	3,497,334	3,516,100	3,661,260
Fines and Forfeitures	-	-	-	-
Interest	62,290	55,640	28,670	20,000
Hospital Lease	-	-	-	-
Other	49,399	216,500	280,612	270,000
Total Revenues	3,529,146	3,769,474	3,825,382	3,951,260
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	28,384	287,287	26,298	368,982
TOTAL FINANCIAL SOURCES	\$ 3,557,530	4,056,761	3,851,680	4,320,242
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	200	15	200
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,553,230	4,044,061	3,842,600	4,304,542
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4,300	12,500	9,065	15,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,557,530	4,056,761	3,851,680	4,320,242
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,557,530	4,056,761	3,851,680	4,320,242
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,973,966	2,945,582	2,945,582	2,919,284
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(28,384)	(287,287)	(26,298)	(368,982)
FUND BALANCE (GAAP), end of year	2,945,582	2,658,295	2,919,284	2,550,302
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,945,582	2,658,295	2,919,284	2,550,302

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	294,809	311,220	286,580	306,915
Fines and Forfeitures	-	-	-	-
Interest	5,532	7,000	2,800	2,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	300,341	318,220	289,380	309,415
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	7,303
TOTAL FINANCIAL SOURCES	\$ 300,341	318,220	289,380	316,718
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	243,987	292,231	286,470	316,718
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	243,987	292,231	286,470	316,718
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 243,987	292,231	286,470	316,718
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 291,667	348,021	348,021	350,931
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	56,354	25,989	2,910	(7,303)
FUND BALANCE (GAAP), end of year	348,021	374,010	350,931	343,628
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 348,021	374,010	350,931	343,628

Internal Service Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	15,024	13,570	8,020	7,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	15,024	13,570	8,020	7,500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	33,991	-	40,000	40,000
Total Other Financing Sources	33,991	-	40,000	40,000
Fund Balance Used for Operations	-	144,930	-	444,740
TOTAL FINANCIAL SOURCES	\$ 49,015	158,500	48,020	492,240
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,796	158,500	4,160	492,240
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,796	158,500	4,160	492,240
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,796	158,500	4,160	492,240
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 463,000	509,219	509,219	553,079
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	46,219	(144,930)	43,860	(444,740)
FUND BALANCE (GAAP), end of year	509,219	364,289	553,079	108,339
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 509,219	364,289	553,079	108,339

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,678,131	1,540,259	1,540,344	1,851,705
Fines and Forfeitures	-	-	-	-
Interest	14,839	9,750	7,260	9,750
Hospital Lease	-	-	-	-
Other	1,436	-	1,000	-
Total Revenues	1,694,406	1,550,009	1,548,604	1,861,455
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	300	-	300
Total Other Financing Sources	-	300	-	300
Fund Balance Used for Operations	-	34,858	-	-
TOTAL FINANCIAL SOURCES	\$ 1,694,406	1,585,167	1,548,604	1,861,755
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 999,696	1,019,438	1,017,273	1,151,809
Materials & Supplies	90,693	111,133	99,433	108,976
Dues Travel & Training	225	255	302	340
Utilities	14,335	16,488	15,254	15,927
Vehicle Expense	15,679	15,080	13,972	16,100
Equip & Bldg Maintenance	366,086	268,070	216,508	333,115
Contractual Services	68,743	99,890	83,839	105,609
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	3,000	-	11,000
Other	43,207	50,313	47,273	53,151
Fixed Asset Additions	18,395	1,500	14,325	31,100
Total Expenditures	1,617,059	1,585,167	1,508,179	1,827,127
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,617,059	1,585,167	1,508,179	1,827,127
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 849,041	849,985	849,985	850,318
Less encumbrances, beginning of year	(13,980)	(40,092)	(40,092)	-
Add encumbrances, end of year	40,092	-	-	-
Proprietary adjustment to full accrual	(102,515)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	77,347	(34,858)	40,425	34,628
FUND BALANCE (GAAP), end of year	849,985	775,035	850,318	884,946
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 849,985	775,035	850,318	884,946

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	261,603	265,746	265,746	265,745
Fines and Forfeitures	-	-	-	-
Interest	14,839	18,925	12,785	18,925
Hospital Lease	-	-	-	-
Other	1,436	-	-	-
Total Revenues	277,878	284,671	278,531	284,670
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	761,907
TOTAL FINANCIAL SOURCES	\$ 277,878	284,671	278,531	1,046,577
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	45,577
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	69,466	104,800	37,800	1,001,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(1,750)	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	101,790	104,800	37,800	1,046,577
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 101,790	104,800	37,800	1,046,577
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,419,192	1,550,095	1,550,095	1,787,701
Less encumbrances, beginning of year	(48,310)	(3,125)	(3,125)	-
Add encumbrances, end of year	3,125	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	176,088	179,871	240,731	(761,907)
FUND BALANCE (GAAP), end of year	1,550,095	1,726,841	1,787,701	1,025,794
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,550,095	1,726,841	1,787,701	1,025,794

Internal Service Funds

Fund Statement—Utilities Fund 621

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	403,560	345,120	345,120	386,545
Fines and Forfeitures	-	-	-	-
Interest	14,839	3,200	2,063	3,200
Hospital Lease	-	-	-	-
Other	1,436	-	-	-
Total Revenues	419,835	348,320	347,183	389,745
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	30,106	-
TOTAL FINANCIAL SOURCES	\$ 419,835	348,320	377,289	389,745
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	345,209	345,120	377,289	386,545
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	379,283	345,120	377,289	386,545
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 379,283	345,120	377,289	386,545
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 158,669	199,221	199,221	169,115
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	40,552	3,200	(30,106)	3,200
FUND BALANCE (GAAP), end of year	199,221	202,421	169,115	172,315
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 199,221	202,421	169,115	172,315

Internal Service Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,839	1,180	750	1,180
Hospital Lease	-	-	-	-
Other	1,436	7,031	7,031	7,031
Total Revenues	16,275	8,211	7,781	8,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	17,909	-	-	-
TOTAL FINANCIAL SOURCES	\$ 34,184	8,211	7,781	8,211
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	6	700	100	100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	104	6,981	2,590	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	34,184	7,681	2,690	7,081
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 34,184	7,681	2,690	7,081
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 87,426	69,517	69,517	74,608
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(17,909)	530	5,091	1,130
FUND BALANCE (GAAP), end of year	69,517	70,047	74,608	75,738
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 69,517	70,047	74,608	75,738

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,839	500	-	-
Hospital Lease	-	-	-	-
Other	1,436	-	-	-
Total Revenues	16,275	500	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	17,799	-	-	-
TOTAL FINANCIAL SOURCES	\$ 34,074	500	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	34,074	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 34,074	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 31,931	14,132	14,132	14,132
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(17,799)	500	-	-
FUND BALANCE (GAAP), end of year	14,132	14,632	14,132	14,132
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 14,132	14,632	14,132	14,132

Internal Service Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	150,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	12,105	11,500	6,500	6,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	162,105	161,500	156,500	156,500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 162,105	161,500	156,500	156,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 691,183	853,288	853,288	1,009,788
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	162,105	161,500	156,500	156,500
FUND BALANCE (GAAP), end of year	853,288	1,014,788	1,009,788	1,166,288
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 853,288	1,014,788	1,009,788	1,166,288

Internal Service Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	36,182	49,677	49,677	49,677
Fines and Forfeitures	-	-	-	-
Interest	14,839	140	1,010	140
Hospital Lease	-	-	-	-
Other	1,436	-	-	-
Total Revenues	52,457	49,817	50,687	49,817
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 52,457	49,817	50,687	49,817
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	15,679	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	18,395	-	-	-
Total Expenditures	34,074	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 34,074	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 78,760	97,143	97,143	147,830
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,383	49,817	50,687	49,817
FUND BALANCE (GAAP), end of year	97,143	146,960	147,830	197,647
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 97,143	146,960	147,830	197,647

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,665	1,850	749	749
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,665	1,850	749	749
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,491	1,455	-	5,865
TOTAL FINANCIAL SOURCES	\$ 4,156	3,305	749	6,614
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4,156	3,305	494	6,614
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,156	3,305	494	6,614
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,156	3,305	494	6,614
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 98,505	96,014	96,014	96,269
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,491)	(1,455)	255	(5,865)
FUND BALANCE (GAAP), end of year	96,014	94,559	96,269	90,404
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$ 58,343	56,888	58,598	52,733

Trust Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	557	500	270	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	557	500	270	270
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	118	100	224	230
TOTAL FINANCIAL SOURCES	\$ 675	600	494	500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	675	600	494	500
Fixed Asset Additions	-	-	-	-
Total Expenditures	675	600	494	500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 675	600	494	500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,129	33,011	33,011	32,787
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(118)	(100)	(224)	(230)
FUND BALANCE (GAAP), end of year	33,011	32,911	32,787	32,557
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 611	511	387	157

Trust Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	97	100	44	44
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	97	100	44	44
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 97	100	44	44
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,713	5,810	5,810	5,854
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	97	100	44	44
FUND BALANCE (GAAP), end of year	5,810	5,910	5,854	5,898
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 539	639	583	627

Trust Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,011	1,250	435	435
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,011	1,250	435	435
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,470	1,455	-	5,679
TOTAL FINANCIAL SOURCES	\$ 3,481	2,705	435	6,114
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,481	2,705	-	6,114
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,481	2,705	-	6,114
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,481	2,705	-	6,114
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 59,663	57,193	57,193	57,628
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,470)	(1,455)	435	(5,679)
FUND BALANCE (GAAP), end of year	57,193	55,738	57,628	51,949
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 57,193	55,738	57,628	51,949

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 114 FTEs, or 26%.

General Government Operations—Approximately 14 FTE permanent positions (net) have been added over the past 10 years, a 16% increase. The 2022 budget includes an increase of 4.13 FTEs: an additional 1.0 FTE Buyer for Purchasing, a new 1.0 FTE Cyber Security Administrator in Information Technology, an additional 1.0 FTE Personal Property Specialist, and two part-time non-benefitted positions (1.13 FTE) to support the payroll and records activities in the County Clerk's office.

Public Safety—Approximately 90 FTE positions (net) have been added over the past 10 years, a 36% increase. The increase is primarily due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County and additional positions added thereafter. The 2022 budget includes several new permanent positions: 13.75 FTE part-time ETC Trainee and Dispatch Support positions; a new grant-funded traffic officer (1.00 FTE); and adding a full-time maintenance and custodial position for the Juvenile detention facility (1.00 FTE). In addition, the Public Administrator's part-time File Clerk position is increased to full-time (+0.50 FTE) and a temporary part-time (.17 FTE) Planning and Preparedness Specialist position in Emergency Management Operations is also included. Grant funded positions are reflected 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. Accordingly, a combined reduction of 3.97 FTEs has been reflected.

Environment, Protective Inspection, & Infrastructure—The 2022 budget reflects the addition of .24 FTE mechanic intern position. Over the past ten-year period, total FTEs have decreased by 5% or 4.12 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. There are no changes to the fiscal year 2022 budget.

Facilities and Grounds Services—Nine (9) FTEs have been added over the past 10 years, which represents a 69% increase. In 2018, administrative and budgetary control for the Security Technician FTE was transferred from Facilities and Grounds to Information Technology. The 2022 budget include an additional Custodial Supervisor position.

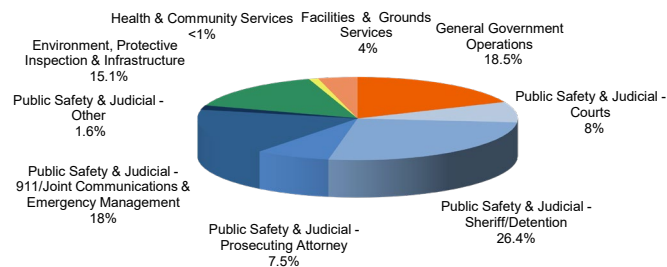


Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2022 FTE	DEPT NO	DEPT NAME	2022 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	7.00	1261	GF Prosecuting Attorney	27.20
1115	HR & Risk Mgmt Operations	4.00	1262	GF Pros Attny Victim Witness	5.91
1118	Purchasing	4.75	1263	Pros Attny Child Support Enf	3.00
1121	County Commission	4.75	2610	Pros Attny Tax Colletion	0.40
1126	County Counselor	4.00	2903	LEST Prosecuting Attorney	5.00
1131	GF County Clerk Operations	5.13			41.51
1132	GF Election and VR Operations	7.32	<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>		
1140	Treasurer	3.75	2701	BOCO Joint Comm 911 Operations	74.65
1150	GF Collector	9.24	2702	Emergency Mgmt Operations	7.00
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	98.98
1174	GF IT Technical Support	8.63	<u>Public Safety & Judicial - Other</u>		
1176	GF IT GIS	3.00	1200	Public Administrator	8.75
1194	GF IT Mail Services	2.00			8.75
2010	Assessment	17.23	<u>Environment, Protective Inspection & Infrastructure</u>		
2110	Collector Tax Maint Fnd Activity	0.08	1360	GF RM Solid Waste	0.25
		101.88	1710	GF RM Land Use Planning	4.75
<u>Public Safety & Judicial - Courts</u>			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	46.24
1242	GF Juvenile Detention	5.21	2042	R&B Fleet Mntc Operations	5.00
1243	GF Juvenile Grants	1.00	2043	R&B Traffic/Sign	2.00
1244	GF Court Ops Grants	0.00	2044	R&B Administration	3.50
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
		44.15	2081	R&B RM Engineering	5.59
<u>Public Safety & Judicial - Sheriff/Corrections</u>					82.99
1228	GF Sheriff/Detention Administration	28.69	<u>Health & Community Services</u>		
1251	GF Sheriff Operations	46.00	1420	GF Community Services Admin	0.25
1253	GF Sheriff Grants	4.83	2130	CMTYHLTHFND Comm Service Admin	0.60
1255	GF Detention Operations	46.00	2160	CSF Community Services Admin	4.34
2901	LEST Sheriff Operations	12.00			5.19
2902	LEST Detention Operations	6.00	<u>Facilities & Grounds Services</u>		
2709	LEST Sheriff/Detention Admin	2.00	6100	FM Building Maintenance	6.00
		145.52	6101	FM Housekeeping & Custodial Svcs	10.00
			6104	FM Grounds Maintenance	3.00
			6105	FM Administration	3.00
					22.00
Grand Total			550.97		

2022 Budgeted FTE Positions



Personnel Summary

Summary of Personnel by Fund—10 Years

FUND	DEPT NO	DEPT NAME	2013	2014	2015	2016
100	1110	Auditor	6.00	6.00	6.00	6.00
100	1115	HR & Risk Mgmt Operations	4.00	4.00	4.00	4.00
100	1118	Purchasing	2.50	3.75	3.75	3.75
100	1121	County Commission	5.45	5.45	5.45	5.25
100	1126	County Counselor	3.00	3.00	4.00	4.00
100	1131	GF County Clerk Operations	3.75	3.75	3.75	3.75
100	1132	GF Election and VR Operations	7.11	7.54	6.62	10.60
100	1133	GF Election Activities	0.34	-	-	-
100	1140	Treasurer	3.63	3.75	3.75	3.75
100	1150	GF Collector	8.25	8.25	8.25	8.25
100	1160	GF Recorder	8.00	8.00	8.00	8.00
100	1170	GF IT Administration	15.00	16.00	17.63	18.63
100	1171	GF IT Facilities Security	-	-	-	-
100	1173	GF IT Software Development	-	-	-	-
100	1174	GF IT Technical Support	-	-	-	-
100	1176	GF IT GIS	2.11	2.00	2.00	2.00
100	1194	GF IT Mail Services	2.00	2.00	2.00	2.00
100	1200	Public Administrator	5.63	7.23	6.99	7.25
100	1210	GF Court Operations	22.67	22.50	22.50	22.50
100	1221	GF Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	GF Juvenile Office	4.19	4.44	4.44	4.44
100	1242	GF Juvenile Detention	5.10	5.10	5.86	5.67
100	1243	GF Juvenile Grants	3.00	3.00	3.00	2.80
100	1244	GF Court Ops Grants	0.00	-	-	-
100	1228	GF Sheriff/Detention Administration	0.00	-	-	-
100	1251	GF Sheriff Operations	63.97	65.90	66.90	67.90
100	1253	GF Sheriff Grants	2.00	2.00	2.00	2.00
100	1255	GF Detention Operations	60.31	61.56	61.56	61.56
100	1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	2.00	2.00
100	1261	GF Prosecuting Attorney	23.00	24.00	25.50	25.50
100	1262	GF Pros Atrny Victim Witness	3.48	3.48	3.48	5.48
100	1263	Pros Attrny Child Support Enf	3.00	3.00	3.00	3.00
100	1360	GF RM Solid Waste	0.25	0.25	0.25	0.25
100	1420	GF Community Services Admin	-	0.25	0.25	0.35
100	1710	GF RM Land Use Planning	5.08	5.08	5.18	5.18
100	1711	GF RM Administration	0.00	0.00	-	-
100	1720	GF RM Building Inspection	6.34	6.34	6.44	6.44
100	1725	GF RM Stormwater Planning	1.14	1.70	1.50	1.50
General Fund Total			287.30	296.32	301.05	308.80

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	2017	2018	2019	2020	2021	2022	2021-2022 Change
.	6.00	6.00	7.00	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	4.75	1.00
	5.25	5.25	5.00	5.00	4.75	4.75	-
	4.00	4.00	4.00	4.00	4.00	4.00	-
	3.75	3.75	3.75	3.75	4.00	5.13	1.13
	7.33	8.48	7.32	9.82	7.32	7.32	-
	-	-	-	-	-	-	-
	3.75	3.75	3.75	3.75	3.75	3.75	-
	8.25	8.24	8.24	9.24	9.24	9.24	-
	8.00	8.00	7.00	7.00	7.00	7.00	-
	18.63	19.63	19.63	20.63	4.00	4.00	-
	-	1.00	1.00	1.00	1.00	1.00	-
	-	-	-	-	9.00	9.00	-
	-	-	-	-	7.63	8.63	1.00
	3.00	3.00	3.00	3.00	3.00	3.00	-
	2.00	2.00	2.00	2.00	2.00	2.00	-
	7.25	8.25	8.25	8.25	8.25	8.75	0.50
	22.50	22.72	22.72	22.72	22.72	22.72	-
	5.00	5.00	5.00	5.00	5.00	5.00	-
	4.60	4.31	3.73	3.92	3.92	3.92	-
	5.27	4.55	4.21	4.21	4.21	5.21	1.00
	2.80	2.80	2.80	2.80	2.00	1.00 a	(1.00)
	-	-	-	-	0.80	-	(0.80)
	-	-	-	-	28.44	28.69	0.25
	67.90	68.90	73.26	74.75	46.00	46.00	-
	2.00	2.00	2.00	2.00	5.00	4.83	(0.17)
	51.73	51.73	47.73	47.69	46.00	46.00	-
	-	-	-	-	-	-	-
	25.60	26.60	25.60	27.20	26.20	27.20	1.00
	5.48	5.48	5.48	5.72	5.91	5.91	-
	3.00	3.00	3.00	3.00	3.00	3.00	-
	0.25	0.25	0.25	0.25	0.25	0.25	-
	0.25	0.25	0.25	0.25	0.25	0.25	-
	5.18	5.18	5.18	5.18	4.75	4.75	-
	-	-	-	-	1.13	1.13	-
	6.44	6.44	6.44	6.44	6.00	6.00	-
.	1.50	1.50	1.50	1.50	1.83	1.83	-
	294.46	299.81	296.84	304.82	303.10	307.01	3.91

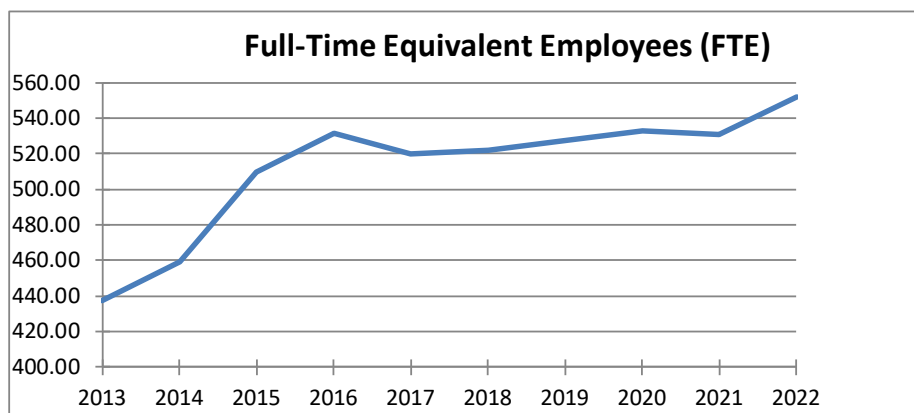
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FUND	DEPT NO	DEPT NAME	2013	2014	2015	2016
201	2010	Assessment	16.75	16.75	16.75	16.75
204	2040	R&B Road Maintenance	58.48	58.23	57.73	58.48
204	2042	R&B Fleet Mntc Operations	-	-	-	-
204	2043	R&B Traffic/Sign	-	-	-	-
204	2044	R&B Administration	-	-	-	-
204	2045	R&B RM Road Inspection	13.96	14.08	13.88	13.88
204	2046	R&B RM Stormwater Planning	0.61	0.90	1.50	1.50
204	2081	R&B RM Administration	-	-	-	-
204	2082	R&B RM Engineering	-	-	-	-
211	2110	Collector Tax Maint Fnd Activity	0.08	1.08	1.08	1.08
213	2130	CMTYHLTHFND Comm Service Admin	-	0.58	0.58	0.73
214	2140	RM Grants (Strmwtr Grant Fnd)	1.25	0.40	-	-
216	2160	CSF Community Services Admin	-	2.17	2.17	2.92
255	2550	Sheriff Revolving Fnd Activity	1.00	1.00	1.00	1.00
261	2610	Pros Attny Tax Colletion	2.00	2.00	1.00	1.50
263	2630	PA Bad Check Collections	0.25	0.25	1.00	-
270	2701	BOCO Joint Comm 911 Operations	10.00	19.00	57.86	57.86
270	2702	Emergency Mgmt Operations	-	1.00	3.00	7.00
270	2703	911/EM IT Administration	-	-	5.00	8.00
270	2704	BOCO Joint Comm Raido Ops	-	-	-	2.00
270	2709	911/EM IT Technical Support	-	-	-	-
270	2711	BOCO Joint Comm Administration	-	-	-	-
283	2831	Drug Court Fund Veterans Court	0.88	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	6.50	5.50	5.50	5.50
290	2908	LEST Court Ops/Alt Sent Prog	0.00	-	-	-
290	2909	LEST Sheriff/Detention Admin	-	-	-	-
Special Revenue Funds Total			136.76	148.82	193.93	204.08
610	6100	FM Building Maintenance	6.00	7.00	8.00	8.00
610	6101	FM Housekeping & Custodial Svcs	7.00	7.00	7.00	8.00
610	6103	Facilities Security	-	-	-	1.00
610	6104	FM Grounds Maintenance	-	-	-	2.00
610	6105	FM Administration	-	-	-	-
Internal Service Funds Total			13.00	14.00	15.00	19.00
Grand Total			437.06	459.14	509.98	531.88

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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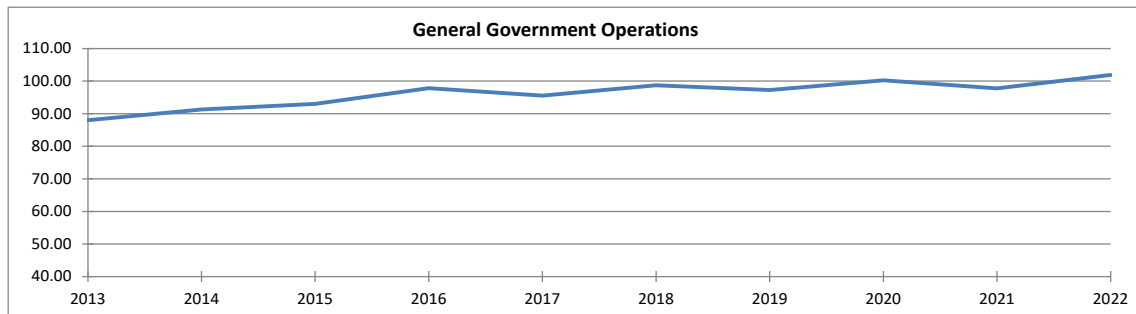
2017	2018	2019	2020	2021	2022	2021-2022 Change
16.75	16.75	16.75	16.23	16.23	17.23	1.00
58.48	58.48	57.23	57.23	46.00	46.24	0.24
-	-	-	-	5.00	5.00	-
-	-	-	-	2.00	2.00	-
-	-	-	-	3.50	3.50	-
13.88	13.88	11.63	11.63	4.00	4.00	-
1.50	1.50	1.50	1.50	1.83	1.83	-
-	-	-	-	0.87	0.87	-
-	-	-	-	5.59	5.59	-
1.08	1.08	1.08	0.08	0.08	0.08	-
0.45	0.45	0.60	0.60	0.60	0.60	-
-	-	-	-	-	-	-
3.30	3.30	4.15	4.15	4.34	4.34	-
1.00	-	-	-	-	-	-
0.40	0.40	0.40	0.40	0.40	0.40	-
-	-	-	-	-	-	-
57.38	57.38	68.13	68.63	61.00	74.65	13.65
7.00	7.00	7.00	7.00	6.83	7.00	0.17
8.00	7.00	7.00	6.00	-	-	-
2.70	2.70	2.70	2.70	3.70	3.70	-
-	-	-	-	6.00	6.00	-
-	-	-	-	7.63	7.63	-
0.80	0.30	0.30	0.30	0.30	0.30	-
14.00	14.00	14.00	14.00	12.00	12.00	-
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	6.00	6.00	6.00	3.00	3.00	-
-	-	-	-	3.00	3.00	-
-	-	-	-	2.00	2.00	-
203.22	201.22	209.47	207.45	206.90	221.96	15.06
9.00	9.00	9.00	9.00	6.00	6.00	-
9.00	9.00	9.00	9.00	9.00	10.00	1.00
1.00	-	-	-	-	-	-
3.00	3.00	3.00	3.00	3.00	3.00	-
-	-	-	-	3.00	3.00	-
22.00	21.00	21.00	21.00	21.00	22.00	1.00
519.68	522.03	527.31	533.27	531.00	550.97	19.97



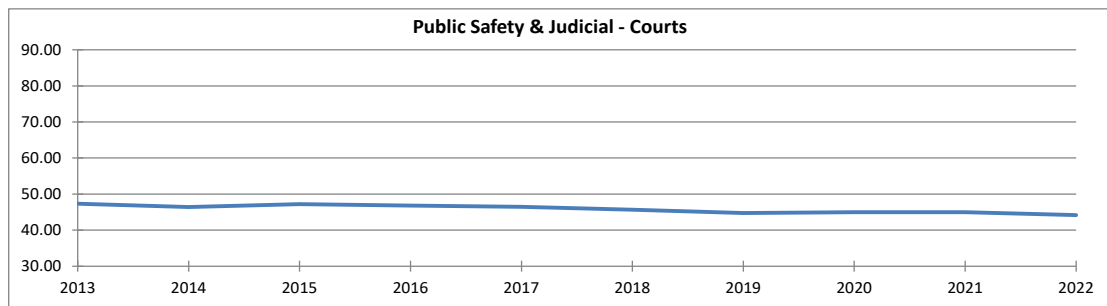
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General Government Operations											
1110	Auditor	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00
1115	HR & Risk Mgmt Operations	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.75
1121	County Commission	5.45	5.45	5.45	5.25	5.25	5.25	5.00	5.00	4.75	4.75
1126	County Counselor	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1131	GF County Clerk Operations	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.00	5.13
1132	GF Election and VR Operations	7.11	7.54	6.62	10.60	7.33	8.48	7.32	9.82	7.32	7.32
1133	GF Election Activities	0.34	-	-	-	-	-	-	-	-	-
1140	Treasurer	3.63	3.75	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	8.24	8.24	9.24	9.24	9.24
1160	GF Recorder	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00
1170	GF IT Administration	15.00	16.00	17.63	18.63	18.63	19.63	19.63	20.63	4.00	4.00
1171	GF IT Facilities Security	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
1173	GF IT Software Development	-	-	-	-	-	-	-	-	9.00	9.00
1174	GF IT Technical Support	-	-	-	-	-	-	-	-	7.63	8.63
1176	GF IT GIS	2.11	2.00	2.00	2.00	3.00	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	16.23	16.23	17.23
2110	Collector Tax Maint Fnd Activity	0.08	1.08	1.08	1.08	1.08	1.08	1.08	0.08	0.08	0.08
Total		87.97	91.32	93.03	97.81	95.54	98.68	97.27	100.25	97.75	101.88

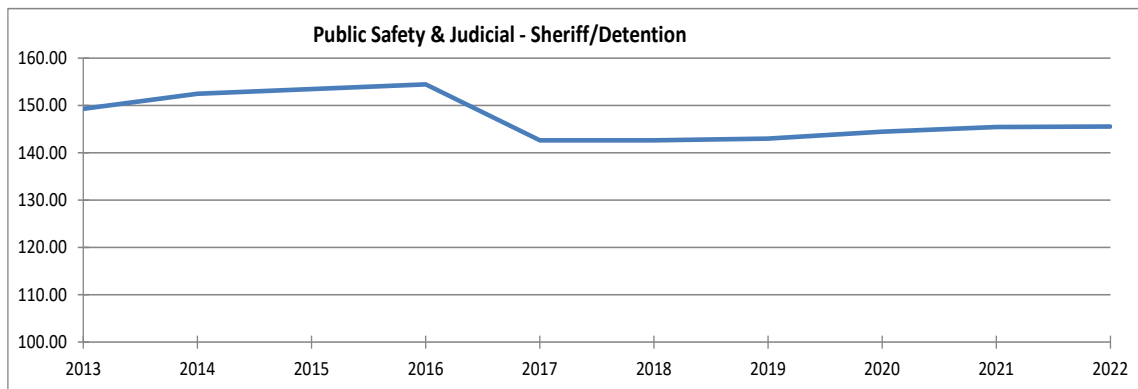


		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety & Judicial - Courts											
1210	GF Court Operations	22.67	22.50	22.50	22.50	22.50	22.72	22.72	22.72	22.72	22.72
1221	GF Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	GF Juvenile Office	4.19	4.44	4.44	4.44	4.60	4.31	3.73	3.92	3.92	3.92
1242	GF Juvenile Detention	5.10	5.10	5.86	5.67	5.27	4.55	4.21	4.21	4.21	5.21
1243	GF Juvenile Grants	3.00	3.00	3.00	2.80	2.80	2.80	2.80	2.80	2.00	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	0.30
2904	LEST Alt Sentencing Programs	6.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	3.00	3.00
2908	LEST Court Ops/Alt Sent Prog	-	-	-	-	-	-	-	-	3.00	3.00
Total		47.34	46.42	47.18	46.79	46.47	45.68	44.76	44.95	44.95	44.15

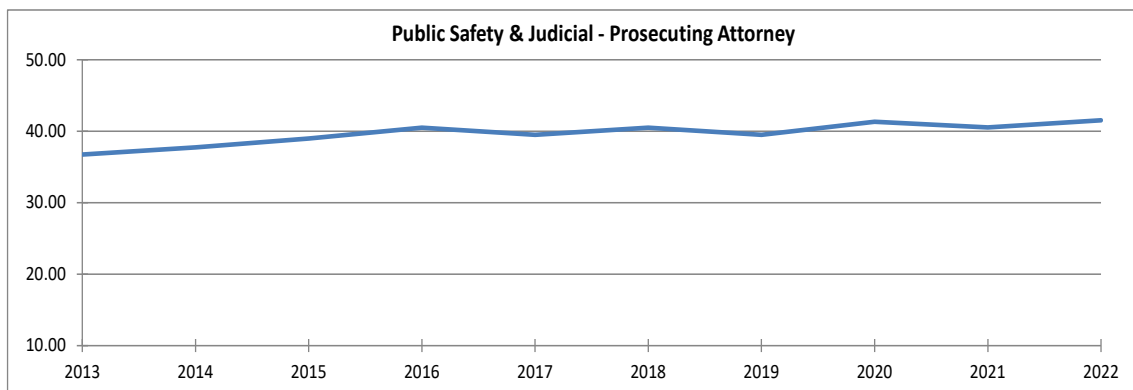


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Dept. No	Department Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety & Judicial - Sheriff/Detention											
1228	GF Sheriff/Detention Administration	-	-	-	-	-	-	-	-	28.44	28.69
1251	GF Sheriff Operations	63.97	65.90	66.90	67.90	67.90	68.90	73.26	74.75	46.00	46.00
1253	GF Sheriff Grants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.00	4.83
1255	GF Detention Operations	60.31	61.56	61.56	61.56	51.73	51.73	47.73	47.69	46.00	46.00
1256	Sheriff/Corr BLDG HK/Maint	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	12.00	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	2.00
	Total	149.28	152.46	153.46	154.46	142.63	142.63	142.99	144.44	145.44	145.52

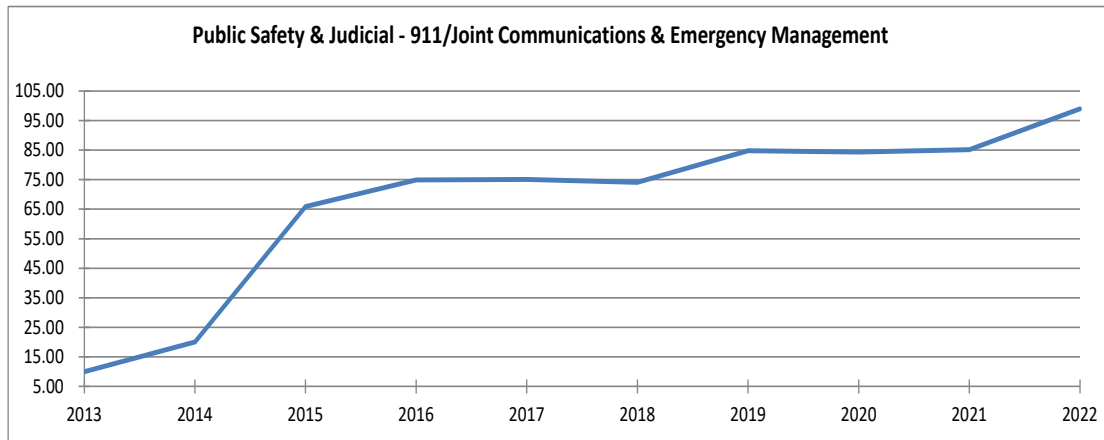


		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety & Judicial - Prosecuting Attorney											
1261	GF Prosecuting Attorney	23.00	24.00	25.50	25.50	25.60	26.60	25.60	27.20	26.20	27.20
1262	GF Pros Attny Victim Witness	3.48	3.48	3.48	5.48	5.48	5.48	5.48	5.72	5.91	5.91
1263	Pros Attny Child Support Enf	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	Pros Attny Tax Colletion	2.00	2.00	1.00	1.50	0.40	0.40	0.40	0.40	0.40	0.40
2630	PA Bad Check Collections	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	36.73	37.73	38.98	40.48	39.48	40.48	39.48	41.32	40.51	41.51

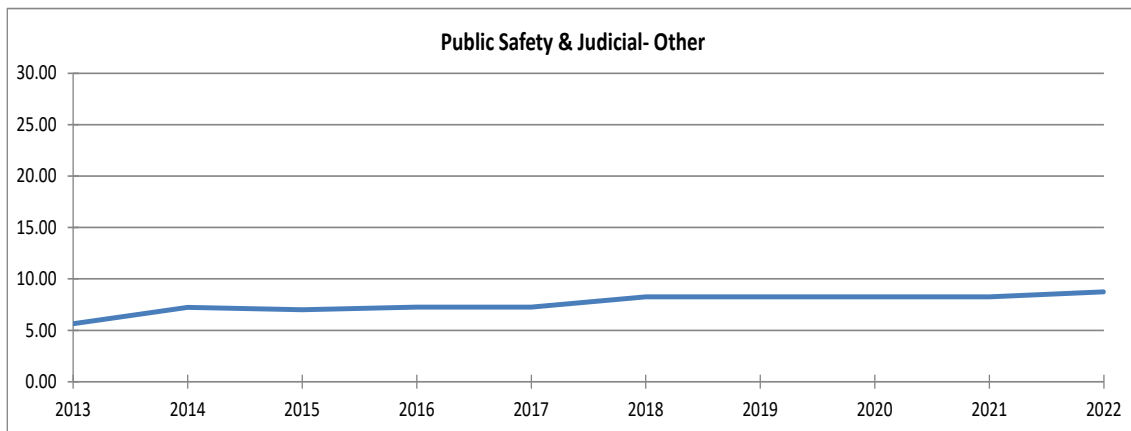


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Dept. No	Department Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety & Judicial - 911/Joint Communications & Emergency Management											
2701	BOCO Joint Comm 911 Operations	10.00	19.00	57.86	57.86	57.38	57.38	68.13	68.63	61.00	74.65
2702	Emergency Mgmt Operations	-	1.00	3.00	7.00	7.00	7.00	7.00	7.00	6.83	7.00
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	3.70
2709	911/EM IT Technical Support	-	-	-	-	-	-	-	-	6.00	6.00
2711	BOCO Joint Comm Administration	-	-	-	-	-	-	-	-	7.63	7.63
Total		10.00	20.00	65.86	74.86	75.08	74.08	84.83	84.33	85.16	98.98

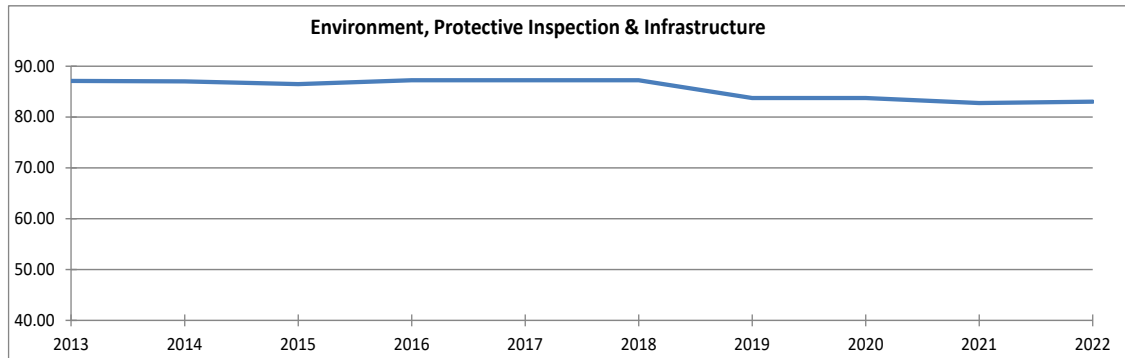


		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Public Safety & Judicial - Other											
1200	Public Administrator	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25	8.25	8.75
Total		5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25	8.25	8.75

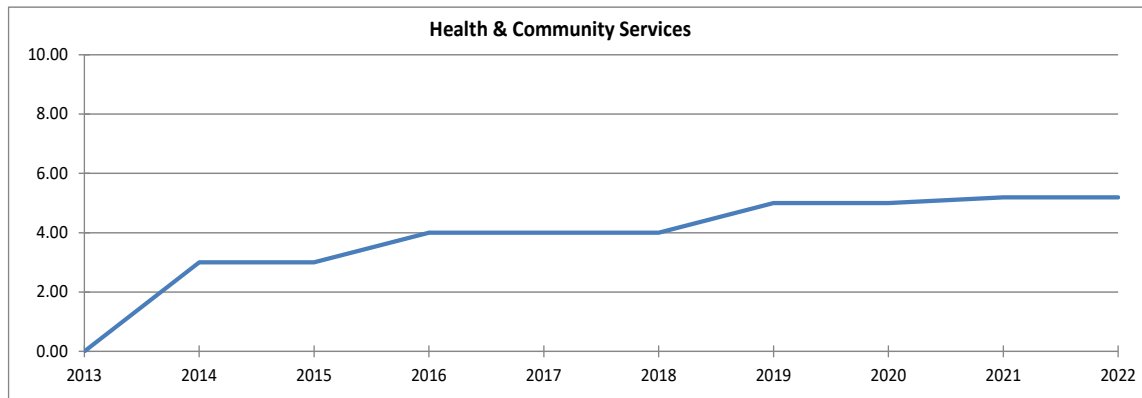


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Dept. No	Department Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Environment, Protective Inspection & Infrastructure											
1360	GF RM Solid Waste	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	GF RM Land Use Planning	5.08	5.08	5.18	5.18	5.18	5.18	5.18	5.18	4.75	4.75
1711	GF RM Administration	-	-	-	-	-	-	-	-	1.13	1.13
1720	GF RM Building Inspection	6.34	6.34	6.44	6.44	6.44	6.44	6.44	6.44	6.00	6.00
1725	GF RM Stormwater Planning	1.14	1.70	1.50	1.50	1.50	1.50	1.50	1.50	1.83	1.83
2040	R&B Road Maintenance	58.48	58.23	57.73	58.48	58.48	58.48	57.23	57.23	46.00	46.24
2042	R&B Fleet Mntc Operations	-	-	-	-	-	-	-	-	5.00	5.00
2043	R&B Traffic/Sign	-	-	-	-	-	-	-	-	2.00	2.00
2044	R&B Administration	-	-	-	-	-	-	-	-	3.50	3.50
2045	R&B RM Road Inspection	13.96	14.08	13.88	13.88	13.88	13.88	11.63	11.63	4.00	4.00
2046	R&B RM Stormwater Planning	0.61	0.90	1.50	1.50	1.50	1.50	1.50	1.50	1.83	1.83
2081	R&B RM Administration	-	-	-	-	-	-	-	-	0.87	0.87
2082	R&B RM Engineering	-	-	-	-	-	-	-	-	5.59	5.59
2140	RM Grants (Strmwtr Grant Fnd)	1.25	0.40	-	-	-	-	-	-	-	-
Total		87.11	86.98	86.48	87.23	87.23	87.23	83.73	83.73	82.75	82.99

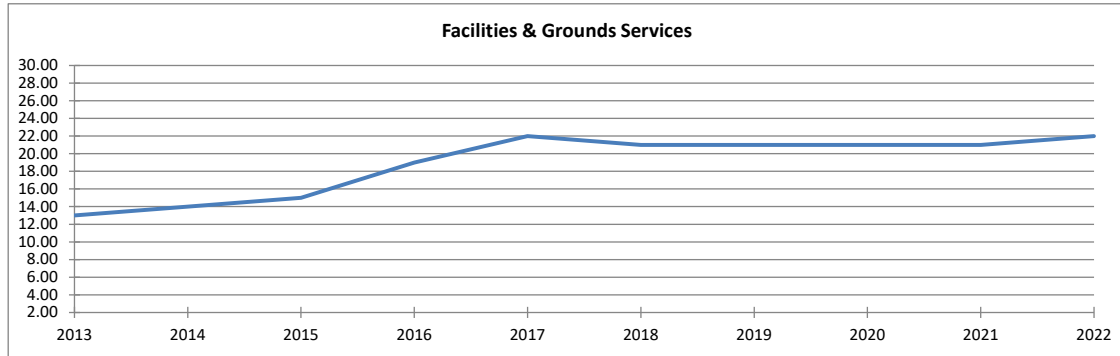


		2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Health & Community Services											
1420	GF Community Services Admin	-	0.25	0.25	0.35	0.25	0.25	0.25	0.25	0.25	0.25
2130	CMTYHLTHFND Comm Service Admin	-	0.58	0.58	0.73	0.45	0.45	0.60	0.60	0.60	0.60
2160	CSF Community Services Admin	-	2.17	2.17	2.92	3.30	3.30	4.15	4.15	4.34	4.34
Total		-	3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.19	5.19



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Dept. No	Department Name	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Facilities & Grounds Services											
6100	FM Building Maintenance	6.00	7.00	8.00	8.00	9.00	9.00	9.00	9.00	6.00	6.00
6101	FM Housekeeping & Custodial Svcs	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00	9.00	10.00
6103	Facilities Security	-	-	-	1.00	1.00	-	-	-	-	-
6105	FM Grounds Maintenance	-	-	-	2.00	3.00	3.00	3.00	3.00	3.00	3.00
6105	FM Administration	-	-	-	-	-	-	-	-	3.00	3.00
	Total	13.00	14.00	15.00	19.00	22.00	21.00	21.00	21.00	21.00	22.00



	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Grand Total	437.06	459.14	509.98	531.88	519.68	522.03	527.31	533.27	531.00	550.97

Fixed Assets Summary—

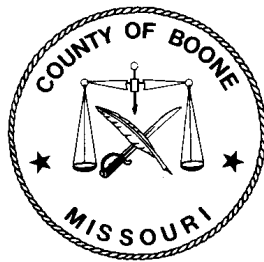
This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office’s annual operating budget. This section does not include capital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

Fixed Assets Summary

Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
			Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1118	Purchasing	\$ -	\$ -	\$ 1,381	\$ -	\$ -	\$ -
100	1121	County Commission	-	-	20,000	-	-	-
100	1126	County Counselor	-	12,000	-	-	-	-
100	1171	GF IT Facilities Security	-	-	-	-	-	2,000
100	1172	GF IT Hardware & Software	-	-	-	-	27,550	177,684
100	1174	GF IT Technical Support	-	-	6,200	-	2,600	-
100	1210	GF Court Operations	-	-	-	-	4,438	241,200
100	1228	GF Sheriff/Detention Admin	-	-	-	-	-	-
100	1241	GF Juvenile Office	-	-	-	-	-	1,000
100	1242	GF Juvenile Detention	-	-	-	-	-	-
100	1253	GF Sheriff Grants	-	-	-	-	3,500	-
100	1255	GF Detention Operations	-	-	-	-	-	-
100	1720	GF RM Building Inspection	-	-	-	-	-	-
General Fund Total			\$ -	\$ 12,000	\$ 27,581	\$ -	\$ 38,088	\$ 421,884
201	2012	ASR IT Hardware & Software	-	-	-	-	1,100	24,533
204	2040	R&B Road Maintenance	-	-	-	-	-	-
204	2042	R&B Fleet Mntc Operations	-	-	-	-	-	-
204	2083	R&B IT Hardware & Software	-	-	-	-	1,750	14,600
211	2110	Collector Tax Maint Fnd Actvty	-	-	-	-	-	18,333
216	2160	CSF Community Services Admin	-	-	-	-	1,500	5,000
253	2530	Justice Assistance Grant FYX0	-	-	-	-	-	-
253	2531	Justice Assistance Grant FYX1	-	-	-	-	-	-
253	2539	Justice Assistance Grant FYX9	-	-	-	-	-	-
270	2702	Emergency Mgmt Operations	-	-	-	-	-	-
270	2704	BoCo Joint Comm Radio Ops	-	-	-	-	-	-
270	2706	BoCo Joint Comm Radio Impvmnts	-	-	-	-	-	-
270	2708	911/EM IT Hardware & Software	-	-	-	-	3,700	1,534,600
270	2711	BoCo Joint Comm Admin	-	-	-	-	-	-
290	2901	LEST Sheriff Operations	-	-	-	-	-	35,000
Special Revenue Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 8,050	\$ 1,632,066
610	6101	FM Housekping & Custodial Svcs	-	-	-	-	-	-
610	6104	FM Grounds Maintenance	-	-	-	-	-	-
610	6107	FM IT Hwareware & Software	-	-	-	-	1,100	3,300
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 1,100	\$ 3,300
Total			\$ -	\$ 12,000	\$ 27,581	\$ -	\$ 47,238	\$ 2,057,250
Total - Governmental Funds			\$ 7,971,369					
Total - Internal Service Funds			\$ 31,100					
Grand Total			\$ 8,002,469					

Vehicles		Machinery & Equipment		Construction		Total
Addition	Replacement	Addition	Replacement	In Progress		
\$ -	\$ -	\$ -	\$ -	\$ -	-	1,381
-	-	-	-	-	-	20,000
-	-	-	-	-	-	12,000
-	-	-	-	-	-	2,000
-	-	-	-	-	-	360,234
-	-	-	-	-	-	8,800
-	-	-	21,350	-	-	266,988
-	-	5,600	7,500	-	-	13,100
-	-	-	-	-	-	1,000
-	-	-	5,050	-	-	5,050
38,895	-	15,400	-	-	-	57,795
-	-	-	51,602	-	-	51,602
-	30,600	-	-	-	-	30,600
\$ 38,895	\$ 30,600	\$ 21,000	\$ 85,502	\$ -	-	\$ 830,550
-	-	-	-	-	-	25,633
-	806,000	100,030	439,950	-	-	1,345,980
-	37,500	60,000	-	-	-	97,500
-	-	-	-	-	-	18,350
-	-	-	-	-	-	18,333
-	-	-	-	-	-	6,500
-	-	13,681	-	-	-	13,681
-	-	14,780	-	-	-	14,780
-	-	4,312	-	-	-	4,312
-	-	150,000	-	-	-	150,000
-	-	6,000	30,000	-	-	45,000
-	-	3,315,600	-	-	-	3,315,600
-	-	-	-	-	-	1,629,400
-	10,850	-	-	-	-	10,850
-	235,100	22,000	152,800	-	-	444,900
\$ -	\$ 1,089,450	\$ 3,686,403	\$ 622,750	\$ -	-	\$ 7,140,819
-	-	2,500	6,000	-	-	8,500
-	-	18,200	-	-	-	18,200
-	-	-	-	-	-	4,400
\$ -	\$ -	\$ 20,700	\$ 6,000	\$ -	-	\$ 31,100
<u>\$ 38,895</u>	<u>\$ 1,120,050</u>	<u>\$ 3,728,103</u>	<u>\$ 714,252</u>	<u>\$ -</u>	-	<u>\$ 8,002,469</u>



Operating Budgets—

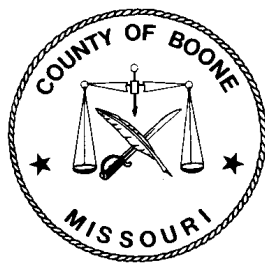
General Fund and Special Revenue Funds

This section contains the County’s detailed operating budgets for activities, departments, and offices financed from the resources of the County’s General Revenue Fund and the County’s various special revenue funds. A description of each special revenue fund may be found in the General Information Section.

On the following pages, some of the budgets simply represent a cost center for specific activities, such as the Insurance and Safety budget. Other budgets reflect the costs and activities required to operate an entire elective office or department. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by functional areas as follows:

- General Government Operations
- Public Safety and Judicial—Circuit Court
- Public Safety and Judicial—Sheriff and Corrections
- Public Safety and Judicial—Prosecuting Attorney
- Public Safety and Judicial – 911/Joint Communications and Emergency Management
- Public Safety and Judicial—Other
- Environment, Protective Inspection & Infrastructure
- Health and Community Services
- Other



County Assessor

Department Number 2010

Mission

The Assessor is an elected official responsible for developing and maintaining a current list of all taxable real and tangible personal property in Boone County and assessing the property annually. Assessed valuation provides the tax base for property taxes levied by the County and its various political subdivisions. The Assessor's Office processes annual declaration forms for all tangible personal property to Boone County residents. The Assessor also performs tax mapping by maintaining and updating property lines based upon warranty deeds received from the Boone County Recorder of Deeds.

Operations of the Assessor's Office are funded solely with appropriations from the Assessment Fund, a special revenue fund that receives commission revenue from property tax collections as well as state reimbursement revenue.

Budget Highlights

The State of Missouri significantly reduced reimbursement revenue to counties in 2002, dropping the per parcel rate from \$6.20 to the current rate of \$3.15 per parcel. Boone County has approximately 71,500 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. Inter-fund Services Used (#83810), is used to account for such inter-fund reimbursements.

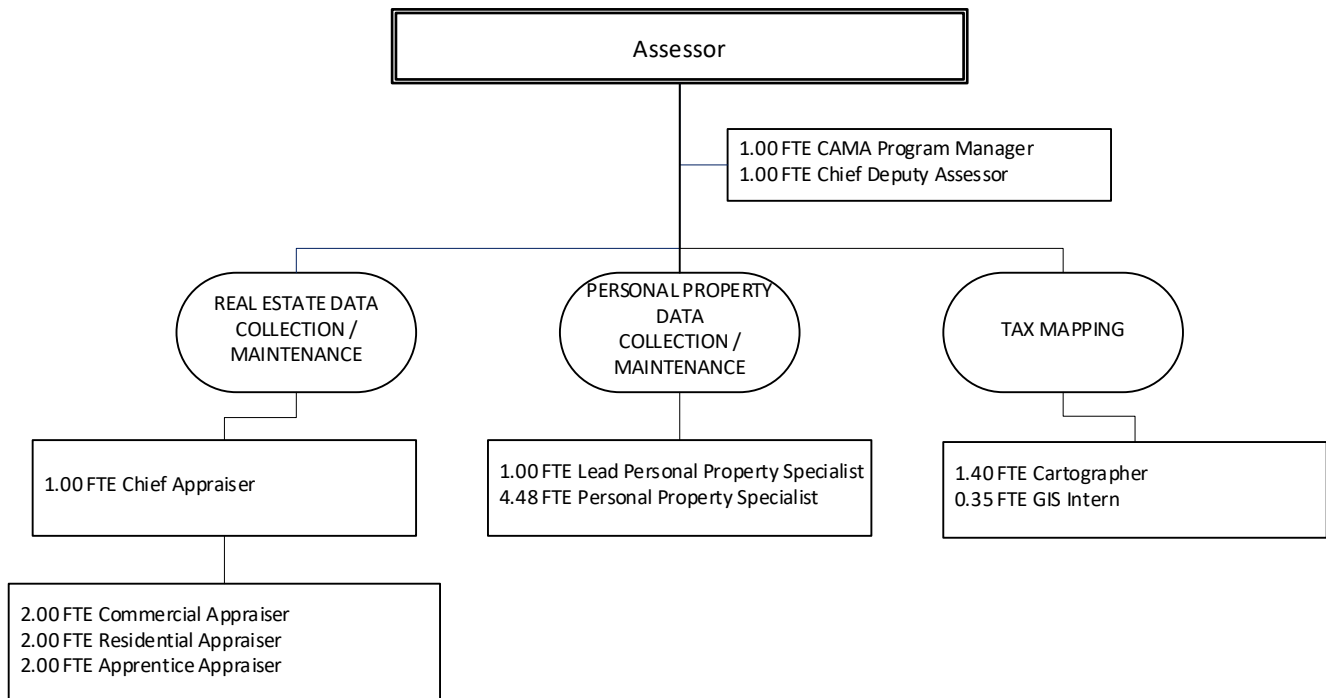
The Fiscal Year 2022 budget includes an appropriation of \$250,000 (Outsourced Services) for digital rectified orthophotos. It also includes funding for an additional full-time benefitted Personal Property Specialist position. There are no other significant changes to the budget.

County Assessor

Personnel Detail

Position Title	2020 Full-time Equivalent	2021 Full-time Equivalent	2022 Full-time Equivalent	2021-2022 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/Senior Cartographer	1.40	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	3.48	3.48	4.48	1.00
Office Specialist	-	-	-	-
Geographic Inf Sys Intern	0.35	0.35	0.35	-
Total FTEs	16.23	16.23	17.23	1.00
Overtime	\$ 20,000	\$ 20,000	\$ 20,000	\$ -

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	213,021	183,437	225,464	225,464	0	225,464	22
	SUBTOTAL *****	213,021	183,437	225,464	225,464	0	225,464	23
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	22,921	0	0	0	0	0	0
3550	COMMISSIONS	1,291,780	1,315,000	1,315,000	1,367,000	0	1,367,000	3
	SUBTOTAL *****	1,314,701	1,315,000	1,315,000	1,367,000	0	1,367,000	4
INTEREST								
3710	INTEREST	548	1,050	175	200	0	200	80-
3711	INT-OVERNIGHT	1,931	2,600	1,025	1,025	0	1,025	60-
3712	INT-LONG TERM INVEST	21,588	25,500	12,285	12,200	0	12,200	52-
3798	INC/DEC IN FV OF INVESTMENTS	7,744	0	0	0	0	0	0
	SUBTOTAL *****	31,811	29,150	13,485	13,425	0	13,425	54-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	10,764	0	0	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	36	0	0	0	0	0	0
3830	SALES	4,930	5,800	5,400	5,500	0	5,500	5-
3835	SALE OF CAPITAL FIXED ASSET	0	0	235	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	0	0	11	0	0	0	0
3894	RETURNED CHECK PENALTY	0	0	15	0	0	0	0
	SUBTOTAL *****	15,730	5,800	5,661	5,500	0	5,500	5-
	TOTAL REVENUES *****	1,575,263	1,533,387	1,559,610	1,611,389	0	1,611,389	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	770,978	865,906	776,801	890,067	34,882	922,827	6
10110	OVERTIME	6,167	20,000	12,500	20,000	0	20,000	0
10120	HOLIDAY WORKED	0	0	63	0	0	0	0
10200	FICA	56,186	67,771	58,205	69,620	2,669	72,127	6
10300	HEALTH INSURANCE	61,920	75,504	63,744	80,136	6,168	86,304	14
10310	COUNTY HSA CONTRIBUTION	9,600	9,600	9,600	8,400	0	8,400	12-
10325	DISABILITY INSURANCE	2,596	2,935	2,647	3,015	126	3,133	6
10330	CNTY PD DEPENDENT PREM-HEALTH	15,040	15,482	15,486	13,472	0	13,472	12-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,278	1,288	1,288	1,030	0	1,030	20-
10350	LIFE INSURANCE	930	1,080	936	1,080	72	1,152	6
10375	DENTAL INSURANCE	5,423	6,300	5,460	6,300	420	6,720	6
10400	WORKERS COMP	24,394	17,805	12,509	18,879	89	18,932	6
10500	401(A) MATCH PLAN	8,375	7,800	8,475	7,800	650	10,400	33
10510	CERF-EMPLOYER PD CONTRIBUTION	6,917	8,544	7,349	10,593	656	11,249	31
	SUBTOTAL *****	969,804	1,100,015	975,063	1,130,392	45,732	1,175,746	7
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	46,292	65,000	60,000	65,000	0	65,000	0
22005	MAILING FEES/PERMITS/RENTALS	440	1,210	450	960	0	960	20-
22500	SUBSCRIPTIONS/PUBLICATIONS	36,300	45,520	45,520	55,320	0	55,320	21
23000	OFFICE SUPPLIES	1,212	6,500	6,500	6,500	0	6,500	0
23001	PRINTED MATERIALS	2,688	13,500	13,500	15,000	0	15,000	11
23014	HDWR INSTALLATION SUPPLIES	46	0	0	0	0	0	0
23017	COMPUTER PAPER	2,164	0	0	0	0	0	0
23018	PRINTER SUPPLIES	0	2,000	1,000	2,000	0	2,000	0
23022	MAPPING SUPPLIES	295	5,000	0	5,000	0	5,000	0
23050	OTHER SUPPLIES	755	700	0	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	8,268	0	0	0	0	0	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	4,200	1,583	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	917	2,700	2,000	2,700	935	3,635	34
23855	UNTAGGED FURNITURE/FIXTURES	1,009	750	0	750	0	750	0
	SUBTOTAL *****	100,386	147,080	130,553	153,230	935	154,165	5

County Assessor

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,379	2,800	2,000	3,200	0	3,200	14
37200	REGISTRATION	1,239	13,950	8,000	13,725	0	13,725	1-
37210	TRAINING/SCHOOLS	3,134	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	95	9,250	3,000	9,250	0	9,250	0
37230	MEALS & LODGING-TRAINING	706	0	0	0	0	0	0
SUBTOTAL *****		7,553	26,000	13,000	26,175	0	26,175	1
UTILITIES								
48000	TELEPHONES	1,299	2,000	2,000	2,000	72	2,072	3
48002	DATA COMMUNICATIONS	519	540	540	720	0	720	33
SUBTOTAL *****		1,818	2,540	2,540	2,720	72	2,792	10
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,439	4,000	1,500	4,000	0	4,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	524	2,000	600	2,000	0	2,000	0
59105	TIRES	0	500	100	500	0	500	0
SUBTOTAL *****		1,963	6,500	2,200	6,500	0	6,500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,304	9,600	9,600	300	0	300	96-
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	0	2,000	0	2,000	0
SUBTOTAL *****		10,304	11,600	9,600	2,300	0	2,300	80-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	12,453	14,216	16,230	3,196	0	3,196	77-
70100	SOFTWARE SUBSCRIPTIONS	3,818	3,890	7,083	0	0	0	100-
71001	AUTO PHYSICAL DAMAGE INS	2,548	0	0	0	0	0	0
71002	AUTO LIABILITY INS	1,404	0	0	0	0	0	0
71006	ERRORS & OMISSIONS INS	202	0	0	0	0	0	0
71008	GENERAL LIABILITY INS	2,065	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	225	0	0	0	250,000	250,000	0
71101	PROFESSIONAL SERVICES	65,163	200,000	100,000	200,000	0	200,000	0
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71211	A/E FEES	3,950	0	0	0	0	0	0
71501	PARKING	0	7,353	0	0	0	0	100-
71526	DISPOSAL SERVICES	0	0	400	500	0	500	0
SUBTOTAL *****		91,828	233,459	123,713	211,696	250,000	461,696	98
OTHER								
83810	INTERFUND SERVICES USED	221,682	161,512	160,000	174,530	0	174,530	8
83815	FACILITIES INTERNAL SERVC CHRG	61,189	57,819	57,819	67,538	0	67,538	16
83919	OTO: TO CAPITAL PROJECT FUND	0	197,000	197,000	0	0	0	100-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	3,200	3,200	3,200	0	3,200	0
84400	PUBLIC NOTICES	1,657	0	0	0	0	0	0
84801	TRANSCRIPTS-CIVIL	0	1,000	0	1,000	0	1,000	0
85710	TRAVEL-OTHER	0	600	0	600	0	600	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
86850	CONTINGENCY	0	103,000	0	300,000	0	300,000	191
SUBTOTAL *****		284,528	536,131	418,019	558,868	0	558,868	4
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	1,080	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	7,344	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	35,371	20,833	0	0	0	0	100-
92302	REPLC COMPUTER SOFTWARE	13,259	0	0	0	0	0	0
SUBTOTAL *****		57,054	20,833	0	0	0	0	100-
TOTAL EXPENDITURES *****		1,525,238	2,084,158	1,674,688	2,091,881	296,739	2,388,242	15

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County Auditor

Department Number 1110

Mission

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

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

Budget Highlights

The budget includes pilot project funding to install a third monitor for all Auditor staff. The technology costs are included in the Information Technology budget; the one-time \$4,000 included in the Auditor's Office is for possible, but unknown, furniture/installation costs. There are no other significant changes.

Goals and Objectives

Budget Year Objectives

- Improve preservation of permanent records of the Auditor's Office by designing and implementing a microfilming protocol for permanent records.
- Provide project accounting and reporting activities pertaining to the construction of the Road and Bridge Facility Improvement project. This will be on-going through completion of the project (2022 or 2023)
- 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 capital projects.
Response: On-going.
- 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 continue throughout FY 2021. The projected go-live date of May 2022 is under review and will likely be revised.
- Improve planning and budgeting through development of capital repair and replacement schedules.
Response: In progress.

Performance Measures

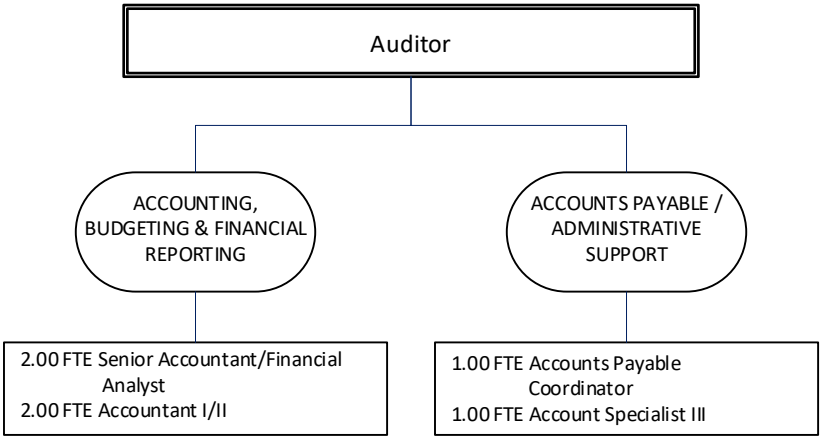
	2020	2021	2022
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	143	167	165
Number of Budget Revisions/Amendments Processed	140	120	125
Number of Purchase Orders Processed	400	300	750
Number of Payment Requisitions Audited and Processed	7,450	7,500	7,350
Number of Payment Requisition Transactions Audited	17,420	16,150	16,500
Number of Procurement Card Transactions Audited	3,110	3,025	3,200
Number of Contracts Certified	357	272	250
Number of Journal Entries Approved & Processed	1,335	1,310	1,300
Historical Cost of Inventoried Assets (Millions)	\$109.1	\$110.2	\$111.0
Number of Employee Positions Budgeted and Monitored	524	531	549
Number of Federal/State Grants Monitored for Financial Reporting	22	20	20
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	N/A	N/A

County Auditor

Personnel Detail

Position Title	2020 Full-time Equivalent	2021 Full-time Equivalent	2022 Full-time Equivalent	2021-2022 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	-
Total FTEs	7.00	7.00	7.00	-
Overtime	\$ 41,000	\$ 41,000	\$ 41,000	\$ -

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	420	0	0	0	0
	SUBTOTAL *****	0	0	420	0	0	0	0
	TOTAL REVENUES *****	0	0	420	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	395,164	405,745	405,119	430,328	0	430,328	6
10101	SALARY & WAGES FMLA SL COVID19	3,448	0	0	0	0	0	0
10110	OVERTIME	15,275	41,000	30,000	41,000	0	41,000	0
10120	HOLIDAY WORKED	362	0	366	0	0	0	0
10200	FICA	28,906	34,176	31,746	36,056	0	36,056	5
10300	HEALTH INSURANCE	30,132	31,020	30,168	31,680	0	31,680	2
10310	COUNTY HSA CONTRIBUTION	6,000	6,000	7,200	7,200	0	7,200	20
10325	DISABILITY INSURANCE	1,434	1,460	1,473	1,549	0	1,549	6
10330	CNTY PD DEPENDENT PREM-HEALTH	3,846	3,959	3,960	4,158	0	4,158	5
10331	CNTY PD DEPENDENT PREM-DENTAL	294	294	294	294	0	294	0
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	1,074	714	766	801	0	801	12
10500	401(A) MATCH PLAN	4,550	3,640	4,550	3,640	0	4,550	25
10510	CERF-EMPLOYER PD CONTRIBUTION	5,290	5,205	5,869	5,500	0	5,500	5
	SUBTOTAL *****	499,219	536,657	524,955	565,650	0	566,560	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	285	525	300	570	0	570	8
23000	OFFICE SUPPLIES	605	1,250	750	1,250	0	1,250	0
23001	PRINTED MATERIALS	443	500	450	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	199	250	0	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	180	400	0	400	4,000	4,400	**
	SUBTOTAL *****	1,712	2,925	1,500	2,970	4,000	6,970	138
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	985	1,220	1,270	1,365	0	1,365	11
37200	REGISTRATION	1,609	1,950	800	1,950	0	1,950	0
37220	TRAVEL: TRAINING RELATED	0	1,990	0	1,990	0	1,990	0
	SUBTOTAL *****	2,594	5,160	2,070	5,305	0	5,305	3
UTILITIES								
48000	TELEPHONES	620	960	665	960	0	960	0
	SUBTOTAL *****	620	960	665	960	0	960	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	100	0	0	0	0	0	0
	SUBTOTAL *****	100	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	939	1,085	820	1,150	0	1,150	5
	SUBTOTAL *****	939	1,085	820	1,150	0	1,150	6
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	3,927	4,075	3,385	3,410	3,500	6,910	69
71101	PROFESSIONAL SERVICES	0	600	675	1,000	0	1,000	66
	SUBTOTAL *****	3,927	4,675	4,060	4,410	3,500	7,910	69
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	21,712	20,409	20,409	24,481	0	24,481	19
85710	TRAVEL-OTHER	0	75	50	75	0	75	0
	SUBTOTAL *****	21,712	20,484	20,459	24,556	0	24,556	20
	TOTAL EXPENDITURES *****	530,823	571,946	554,529	605,001	7,500	613,411	7

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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	2020	2021	2022	2022	2022	2022
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 523,107	\$ 577,765	\$ 532,138	\$ 134,816	\$ -	\$ 666,954
211	2110	Tax Maintenance	267,206	304,279	2,207	257,031	18,333	277,571
Total			<u>\$ 790,313</u>	<u>\$ 882,044</u>	<u>\$ 534,345</u>	<u>\$ 391,847</u>	<u>\$ 18,333</u>	<u>\$ 944,525</u>

Collector of Revenue Summary

Personnel Summary

Position Title	2020	2021	Departmental Funding Source			
			Full-time Equivalent Positions			
			Dept. 1150	Dept. 2110	2022 Total	Change
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Lead Deputy Collector	1.00	1.00	1.00	-	1.00	-
Deputy Collector	5.00	5.00	5.00	-	5.00	-
Office Specialist Pool I/II	1.24	1.24	1.24	-	1.24	-
Subtotal	9.24	9.24	9.24	-	9.24	-
Tax Maintenance						
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	0.08	0.08	-	0.08	0.08	-
Total FTEs	9.32	9.32	9.24	0.08	9.32	-
Overtime	\$ 3,500	\$ 3,500	\$ 4,000	\$ -	\$ 4,000	\$ 500

Collector of Revenue

Department Numbers 1150, 2110

Mission

The collector's office mission is to serve Boone County citizens by efficiently, accurately, and fairly, collecting and disbursing property taxes and fees for those entities which provide needed services to county residents.

The Boone County Collector of Revenue is the elected official responsible for collecting current and delinquent property taxes for the state, county, and various political subdivisions having authorized property tax levies within the county. The collector collects for cities and towns within the county by separate contract as a service to those municipalities. The collector is charged under Missouri statutes to use any legal means to collect delinquent taxes, fees and special assessments.

Tax records as far back as 1862 are maintained on microfilm and held for public use within the collector's office. Tax records for the most recent five years are viewable online through the collector's web page. Upon request, tax record searches are performed by the collector's office for the fee specified under the Missouri Sunshine Law covering open records.

The collector has the statutory responsibility of coordinating the flow of tax data from the offices of the recorder, clerk, and assessor with that of the collector of revenue in cooperation with the data processing center.

Budget Highlights

General Fund (Dept. No. 1150): A position previously budgeted in the Tax Maintenance Fund has been transferred to the General Fund along with an annual reimbursement from the Tax Maintenance Fund. There are no significant changes to the budget.

Tax Maintenance Fund (Dept. No. 2110): This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to one Senior Programming Analyst position in the Information Technology (IT) Department (department number 1170), one Assistant County Counselor in the County Counselor's Office (1126), and one Deputy County Collector (Collector's Office). All positions are governed by Memorandums of Understanding (MOU) between the Collector and the County Commission. Inter-fund Services Used (#83810), is used to account for the inter-fund reimbursement. The FY 2021 budget included funding (There are no significant changes to the budget.

Collector of Revenue

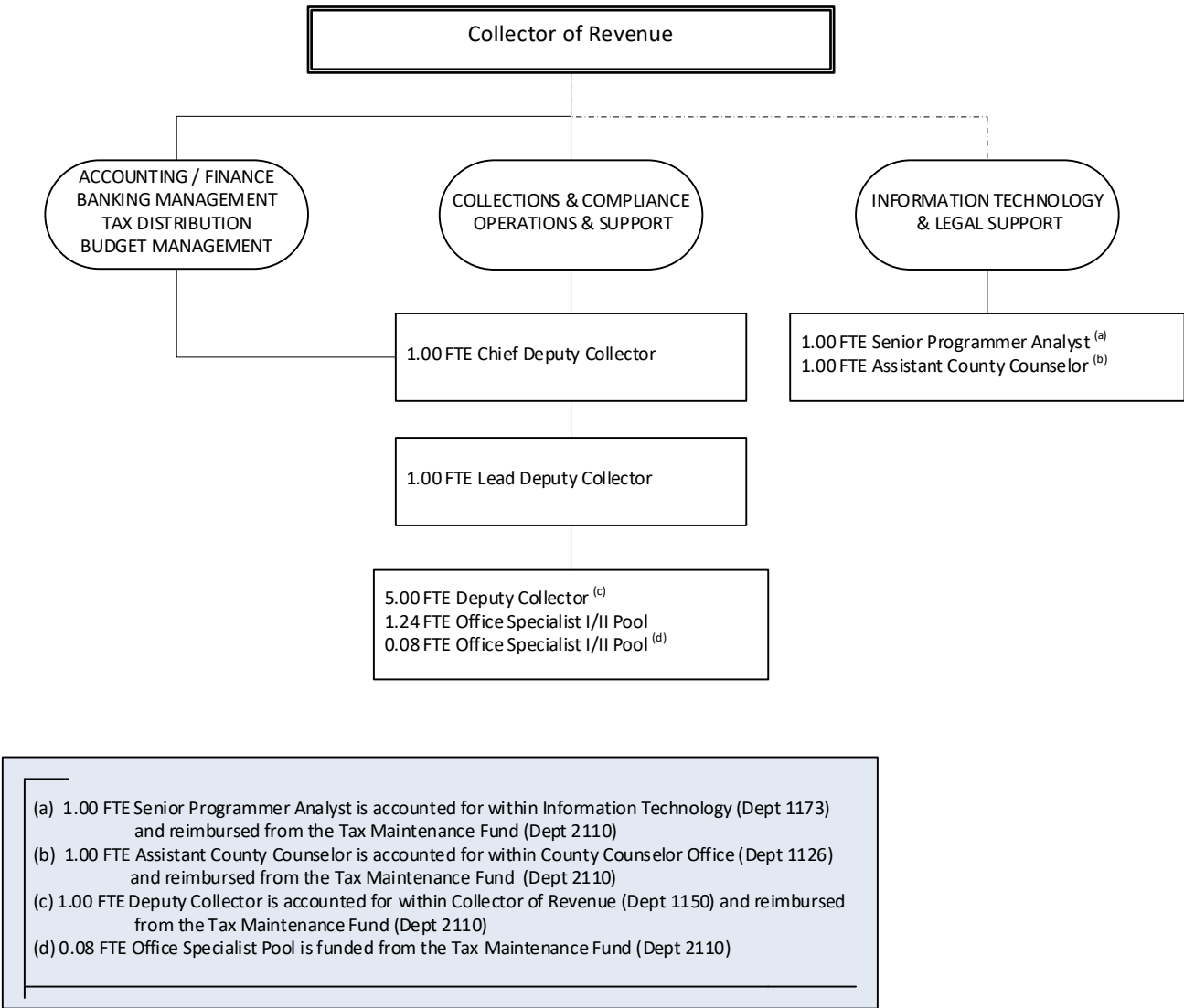
Performance Measures

	2020*	2021*	2022*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	66303	66877	66900
Number of Real Estate Parcels on Installment Payments	2,073	2,200	2,400
Number of Delinquent Real Estate Prop. Tax Bills Mailed	7,730	6,983	7,000
Number of Personal Property Tax Bills Collected	75,615	79,277	80,000
Number of Merchant Licenses Collected	2,121	2,044	2,060
Number of Cash Drawers Balanced	2,631	2,606	2,400
Number of in-person customers	28,400	20,530	23,530
Number of Statements of Non-Assessment	10,349	10,262	11,000
Number of Bankruptcy Claims, Notices, Filings & Dischgs	974	1,003	1,020
Number of Probate Claims and Satisfactions Filed	204	192	200
Total Collections on Probate Claims	\$14,500	\$15,955	\$16,000
Number of Telephone Calls	18,245	27,059	24,500
Number of Address Changes	9,899	9,532	9,600
Number of Rejection Notices Generated	925	1,282	1,100
Number of Legal Descriptions Created for Tax Sale Advertising	105	96	85
Number of Certified Notices to lien Holders and Owners	478	472	372
Number of Properties Subject to Tax Sale/Number Sold	209/11	238/11	183/7
Number of Checks Generated	712	674	700
Number of ACH Distributions	260	228	250
Number of Credit Card Transactions In Person & By Mail	8,613	8,674	8,100
Number of Returned Checks	149	125	116
Number of Duplicate Receipts Issued	5,785	4,465	4,000
Number of Bills Collected (All Types)	143,669	144,817	145,000
Number of Lien Releases Created and Recoded on NIDs	5	47	5
Number of Cities and Town for Which Taxes are Collected	8	8	8
Number of Taxing Entity Audit Confirmations	13	13	13
Number of Property Tax Bills Collected for Other Counties	95	29	30
Number of Nuisance Abatements Billed	19	13	15
Number of Food Establishment Permits Billed	251	168	200
Number of Bills Collected by IVR	1,387	1,448	1,410
Number of Bills Paid Online	17,883	23,850	18,000
Total Collections By IVR	\$452,774	\$455,369	\$460,000
Total Collections Online	\$11,965,703	\$17,600,519	\$16,000,000
Total Collections (in millions)	\$222.7	\$228.3	\$235.1

*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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	139,628	144,900	142,822	142,820	0	142,820	1-
3312	AUCTION	320	400	50	400	0	400	0
3313	MERCHANTS AND MANUFACTURE	10,270	10,725	10,700	10,700	0	10,700	0
	SUBTOTAL *****	150,218	156,025	153,572	153,920	0	153,920	1-
INTERGOVERNMENTAL REVENUE								
3493	FOREST CROPLAND PILT	0	420	420	420	0	420	0
	SUBTOTAL *****	0	420	420	420	0	420	0
CHARGES FOR SERVICES								
3508	DUPLICATE TAX RECEIPT	3,303	4,500	4,000	4,000	0	4,000	11-
3510	COPIES/PUBLIC INFORMATION RQST	168	400	200	200	0	200	50-
3511	COST OF TAX SALE REIMBURS	7,021	47,715	14,229	47,715	0	47,715	0
3550	COMMISSIONS	2,359,997	2,358,560	2,430,797	2,455,105	0	2,455,105	4
3560	COLLECTION FEES	1,732	1,770	1,750	1,750	0	1,750	1-
3577	COLL DEL FEES & COMM	227,407	216,420	230,000	230,000	0	230,000	6
	SUBTOTAL *****	2,599,628	2,629,365	2,680,976	2,738,770	0	2,738,770	4
INTEREST								
3710	INTEREST	10,505	12,100	8,606	8,606	0	8,606	28-
	SUBTOTAL *****	10,505	12,100	8,606	8,606	0	8,606	29-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	25,180	0	29,448	46,825	0	46,825	0
3892	OVERAGE	0	5	5	5	0	5	0
3894	RETURNED CHECK PENALTY	1,650	1,875	1,875	1,875	0	1,875	0
	SUBTOTAL *****	26,830	1,880	31,328	48,705	0	48,705	**
	TOTAL REVENUES *****	2,787,181	2,799,790	2,874,902	2,950,421	0	2,950,421	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	356,433	402,301	389,837	427,797	0	427,797	6
10110	OVERTIME	4,518	3,500	4,000	4,000	0	4,000	14
10200	FICA	27,196	31,043	29,618	33,032	0	33,032	6
10300	HEALTH INSURANCE	37,989	43,632	42,457	45,792	0	45,792	4
10310	COUNTY HSA CONTRIBUTION	3,500	4,800	3,600	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,179	1,332	1,279	1,412	0	1,412	6
10331	CNTY PD DEPENDENT PREM-DENTAL	298	404	149	147	0	147	63-
10350	LIFE INSURANCE	503	576	536	576	0	576	0
10375	DENTAL INSURANCE	2,562	2,940	2,842	2,940	0	2,940	0
10400	WORKERS COMP	963	649	601	734	0	734	13
10500	401(A) MATCH PLAN	4,525	4,160	5,050	4,160	0	5,200	25
10510	CERF-EMPLOYER PD CONTRIBUTION	4,748	5,392	5,278	5,708	0	5,708	5
10600	UNEMPLOYMENT BENEFITS	68	0	0	0	0	0	0
	SUBTOTAL *****	444,482	500,729	485,247	531,098	0	532,138	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	6,211	6,000	6,000	6,000	0	6,000	0
23001	PRINTED MATERIALS	12,736	13,000	14,430	14,500	0	14,500	11
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	18,947	20,100	21,530	21,600	0	21,600	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	50	50	50	0	50	0
37200	REGISTRATION	625	855	855	855	0	855	0
37220	TRAVEL: TRAINING RELATED	0	550	1,175	1,175	0	1,175	113
	SUBTOTAL *****	675	1,455	2,080	2,080	0	2,080	43
UTILITIES								
48000	TELEPHONES	1,034	1,800	1,100	1,200	0	1,200	33-
	SUBTOTAL *****	1,034	1,800	1,100	1,200	0	1,200	33-

Collector of Revenue

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,275	1,771	1,771	1,816	0	1,816	2
60200	EQUIP REPAIRS/MAINTENANCE	0	500	500	500	0	500	0
SUBTOTAL *****		1,275	2,271	2,271	2,316	0	2,316	2
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	1,050	0	1,050	0	1,050	0
71000	NOTARY BONDS	100	100	100	100	0	100	0
71100	OUTSOURCED SERVICES	3,262	5,030	3,879	4,495	0	4,495	10-
71101	PROFESSIONAL SERVICES	0	4,000	0	4,000	0	4,000	0
71107	BANK/CREDIT CARD SERVICE FEES	9,045	10,250	10,250	11,000	0	11,000	7
SUBTOTAL *****		12,407	20,430	14,229	20,645	0	20,645	1
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	37,672	36,432	36,432	43,705	0	43,705	19
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	9,150	6,578	9,150	0	9,150	0
84400	PUBLIC NOTICES	6,542	0	0	0	0	0	0
84500	TITLE SEARCH	0	34,025	8,208	34,025	0	34,025	0
85710	TRAVEL-OTHER	0	90	85	90	0	90	0
86896	SHORTAGE	0	5	5	5	0	5	0
86898	SHORTAGES & OVERAGES- NET	72	0	0	0	0	0	0
SUBTOTAL *****		44,286	79,702	51,308	86,975	0	86,975	9
TOTAL EXPENDITURES *****		523,106	626,487	577,765	665,914	0	666,954	6

2110 COLLECTOR TAX MAINT FND ACTVTY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	227,411	216,420	230,000	230,000	0	230,000	6
SUBTOTAL *****		227,411	216,420	230,000	230,000	0	230,000	6
INTEREST								
3710	INTEREST	332	523	62	62	0	62	88-
3711	INT-OVERNIGHT	339	440	168	168	0	168	61-
3712	INT-LONG TERM INVEST	3,999	4,648	2,015	2,015	0	2,015	56-
3798	INC/DEC IN FV OF INVESTMENTS	1,208	0	0	0	0	0	0
SUBTOTAL *****		5,878	5,611	2,245	2,245	0	2,245	60-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	50	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	0	0	11	0	0	0	0
SUBTOTAL *****		0	0	61	0	0	0	0
TOTAL REVENUES *****		233,289	222,031	232,306	232,245	0	232,245	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	1,969	0	2,048	0	2,048	4
10200	FICA	0	150	0	156	0	156	4
10310	COUNTY HSA CONTRIBUTION	50	0	0	0	0	0	0
10400	WORKERS COMP	128	3	-68	3	0	3	0
SUBTOTAL *****		178	2,122	-68	2,207	0	2,207	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	0	200	200	200	0	200	0
23820	COMPUTER HARDWARE <\$1000	0	145	145	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <\$1000	0	145	145	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	595	395	200	0	200	66-
SUBTOTAL *****		0	1,585	1,385	900	0	900	43-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	300	225	300	0	300	0
37200	REGISTRATION	0	3,150	0	3,150	0	3,150	0
37220	TRAVEL: TRAINING RELATED	0	7,600	0	7,600	0	7,600	0
SUBTOTAL *****		0	11,050	225	11,050	0	11,050	0

Collector of Revenue

EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	0	705	705	727	0	727 3
	SUBTOTAL *****	0	705	705	727	0	727 3
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	2,670	4,533	2,804	0	2,804 5
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	325	0	325 0
71000	NOTARY BONDS	0	25	25	25	0	25 0
71100	OUTSOURCED SERVICES	3,840	3,800	3,800	4,000	0	4,000 5
71101	PROFESSIONAL SERVICES	0	6,150	6,150	0	0	0 100-
71105	LEGAL SERVICES	0	10,000	0	10,000	0	10,000 0
71211	A/E FEES	2,950	0	0	0	0	0 0
71501	PARKING	1,133	0	1,300	1,300	0	1,300 0
71526	DISPOSAL SERVICES	0	0	200	200	0	200 0
	SUBTOTAL *****	7,923	22,645	16,008	18,654	0	18,654 18-
OTHER							
83160	RECYCLING & DUMP FEES	105	150	0	0	0	0 100-
83200	FEES & COMMISSIONS	0	0	2	0	0	0 0
83810	INTERFUND SERVICES USED	131,594	146,360	181,290	205,700	0	205,700 40
83917	OTO: TO GENERAL FUND	110,778	70,088	70,088	0	0	0 100-
83919	OTO: TO CAPITAL PROJECT FUND	0	17,000	17,000	0	0	0 100-
84500	TITLE SEARCH	9,284	0	0	0	0	0 0
86850	CONTINGENCY	0	100,146	0	20,000	0	20,000 80-
	SUBTOTAL *****	251,761	333,744	268,380	225,700	0	225,700 32-
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	3,395	3,395	0	0	0 100-
91302	COMPUTER SOFTWARE	0	14,249	14,249	0	0	0 100-
92300	REPLCMENT MACH & EQUIP	7,344	0	0	0	0	0 0
92301	REPLC COMPUTER HDWR	0	18,333	0	18,333	0	18,333 0
	SUBTOTAL *****	7,344	35,977	17,644	18,333	0	18,333 49-
	TOTAL EXPENDITURES *****	267,206	407,828	304,279	277,571	0	277,571 32-

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	
		2020	2021		2022	2022	FROM	
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2021 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	29,733	32,659	29,814	31,659	0	31,659	3-
37200	REGISTRATION	1,030	4,350	2,169	4,500	0	4,500	3
37220	TRAVEL: TRAINING RELATED	686	15,507	1,720	15,657	0	15,657	0
37230	MEALS & LODGING-TRAINING	2,104	0	0	0	0	0	0
	SUBTOTAL *****	33,553	52,516	33,703	51,816	0	51,816	1-
	TOTAL EXPENDITURES *****	33,553	52,516	33,703	51,816	0	51,816	1-

Decimal values have been truncated.

County Clerk & Elections- Combined Budget Summary

Description of Funding Sources

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

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

General Fund

- County Clerk (1131)
- Records Management 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

			2020	2021	2022	2022	2022	2022
Fund	Dept	Department Name			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	\$ 275,471	\$ 288,775	\$ 312,493	\$ 30,331	\$ -	\$ 342,824
100	1196	GF Records Management Services	16,437	14,628	-	15,110	-	15,110
		Subtotal	291,908	303,403	312,493	45,441	-	357,934
Election and Registration								
100	1132	GF Election & VR Operations	740,654	674,454	418,207	129,432	-	547,639
100	1133	GF Election Activities	1,172,147	30,140	-	910,700	-	910,700
230	2300	Elec Svcs Fund Operations	42,944	52,961	-	93,600	-	93,600
232	2320	Elecc Equip Replcmnt Fund Activity	-	-	-	-	-	-
		Subtotal	1,955,745	757,555	418,207	1,133,732	-	1,551,939
		Total	\$ 2,247,653	\$ 1,060,958	\$ 730,700	\$ 1,179,173	\$ -	\$ 1,909,873

Personnel Summary

Position Title	2020	2021	Departmental Funding Source			Change
	Full-time	Full-time	Full-time Equivalent Positions			
	Equivalent	Equivalent	Dept. 1131	Dept. 1132	2022 Total	
County Clerk						
County Clerk (Elected)	1.00	1.00	1.00	-	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Deputy County Clerk II	0.75	-	1.13	-	1.13	1.13
Deputy County Clerk III	1.00	1.00	1.00	-	1.00	-
Payroll Coordinator	-	1.00	1.00	-	1.00	-
Subtotal	3.75	4.00	5.13	-	5.13	1.13
Election and Registration						
Elections Manager	1.00	1.00	-	1.00	1.00	-
Voting Systems Manager	0.75	0.75	-	0.75	0.75	-
Polling Place Operations Manager	1.00	1.00	-	1.00	1.00	-
Deputy County Clerk III	-	-	-	-	-	-
Deputy County Clerk II	4.00	4.00	-	4.00	4.00	-
Deputy County Clerk I	-	-	-	-	-	-
Elections Office Specialist I/II Part-time Pool	2.88	0.38	-	0.38	0.38	-
Elections Intern Part-time Pool	0.19	0.19	-	0.19	0.19	-
Subtotal	9.82	7.32	-	7.32	7.32	-
Total FTEs	13.57	11.32	5.13	7.32	12.44	1.13

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

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

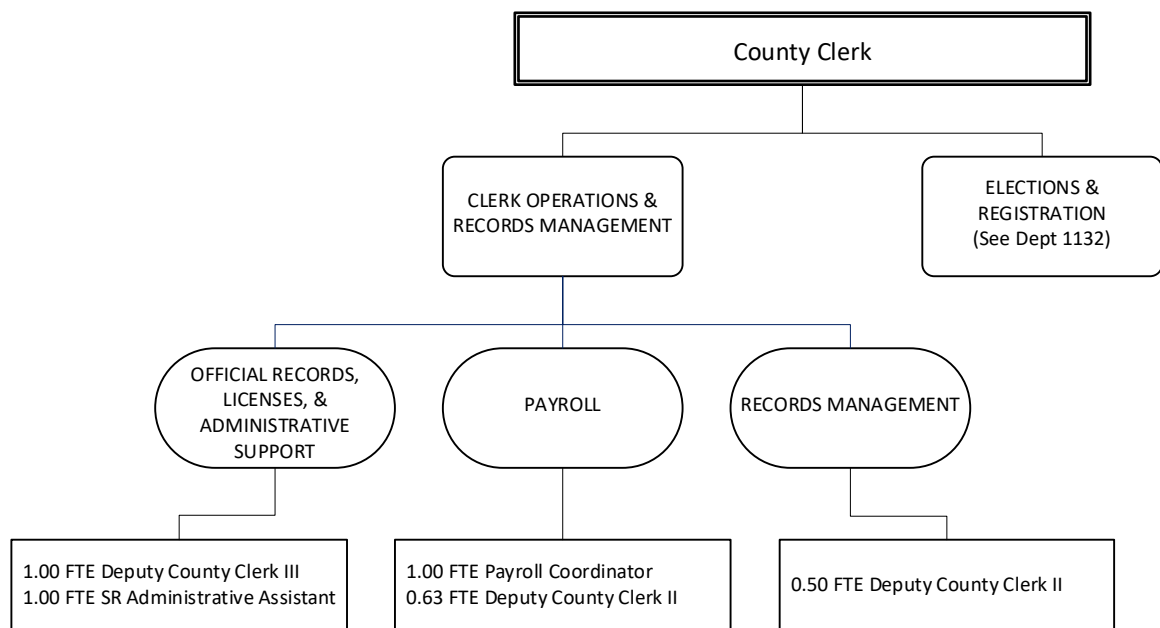
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

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

Budget Highlights

The budget includes funding for a part-time non-benefitted back-up payroll clerk (0.63 FTE) and a part-time non-benefitted records clerk (0.50 FTE). There are no other significant changes to this budget.

Organizational Chart



County Clerk and Records Management

Annual Budget

1131 GF COUNTY CLERK OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,819	3,400	4,000	3,800	0	3,800	11
	SUBTOTAL *****	3,819	3,400	4,000	3,800	0	3,800	12
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	141	50	60	50	0	50	0
3569	OTHER FEES	3,216	3,000	3,000	3,000	0	3,000	0
3580	TAX SUPPLEMENT FEES	28,671	27,000	27,000	27,000	0	27,000	0
	SUBTOTAL *****	32,028	30,050	30,060	30,050	0	30,050	0
	TOTAL REVENUES *****	35,847	33,450	34,060	33,850	0	33,850	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	201,646	216,258	215,170	222,648	37,955	260,603	20
10110	OVERTIME	631	0	0	0	0	0	0
10200	FICA	14,831	16,542	16,000	17,032	2,903	19,935	20
10300	HEALTH INSURANCE	16,710	16,443	16,775	16,728	0	16,728	1
10310	COUNTY HSA CONTRIBUTION	2,050	2,400	2,650	2,400	0	2,400	0
10325	DISABILITY INSURANCE	689	777	780	801	137	938	20
10330	CNTY PD DEPENDENT PREM-HEALTH	3,543	0	1,985	2,081	0	2,081	0
10331	CNTY PD DEPENDENT PREM-DENTAL	507	257	110	110	0	110	57-
10350	LIFE INSURANCE	277	294	280	288	0	288	2-
10375	DENTAL INSURANCE	1,711	1,715	1,720	1,680	0	1,680	2-
10400	WORKERS COMP	518	356	356	378	61	439	23
10500	401(A) MATCH PLAN	2,150	2,134	1,975	2,080	0	2,080	2-
10510	CERF-EMPLOYER PD CONTRIBUTION	3,679	4,325	4,290	4,452	759	5,211	20
	SUBTOTAL *****	248,942	261,501	262,091	270,678	41,815	312,493	19
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,569	1,800	1,800	1,800	0	1,800	0
23001	PRINTED MATERIALS	202	700	700	700	0	700	0
	SUBTOTAL *****	2,771	2,500	2,500	2,500	0	2,500	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	126	475	475	475	0	475	0
37200	REGISTRATION	300	300	385	300	0	300	0
37220	TRAVEL: TRAINING RELATED	0	500	500	500	0	500	0
	SUBTOTAL *****	426	1,275	1,360	1,275	0	1,275	0
UTILITIES								
48000	TELEPHONES	1,210	720	720	720	0	720	0
	SUBTOTAL *****	1,210	720	720	720	0	720	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,723	2,050	2,050	2,050	0	2,050	0
	SUBTOTAL *****	1,723	2,050	2,050	2,050	0	2,050	0
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	126	150	150	150	0	150	0
	SUBTOTAL *****	126	150	150	150	0	150	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	19,392	18,704	18,704	22,436	0	22,436	19
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	1,200	1,200	1,200	0	1,200	0
84400	PUBLIC NOTICES	881	0	0	0	0	0	0
	SUBTOTAL *****	20,273	19,904	19,904	23,636	0	23,636	19
	TOTAL EXPENDITURES *****	275,471	288,100	288,775	301,009	41,815	342,824	19

County Clerk and Records Management

1196 GF RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	137	100	100	100	0	100	0
	SUBTOTAL *****	137	100	100	100	0	100	0
CONTRACTUAL SERVICES								
71526	DISPOSAL SERVICES	0	2,200	2,200	2,200	0	2,200	0
71700	BUILDING & EQUIP RENTAL CHARGE	282	0	0	0	0	0	0
	SUBTOTAL *****	282	2,200	2,200	2,200	0	2,200	0
OTHER								
83160	RECYCLING & DUMP FEES	1,304	0	0	0	0	0	0
83815	FACILITIES INTERNAL SERVC CHRG	14,715	12,328	12,328	12,810	0	12,810	3
	SUBTOTAL *****	16,019	12,328	12,328	12,810	0	12,810	4
	TOTAL EXPENDITURES *****	16,438	14,628	14,628	15,110	0	15,110	3

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Elections and Registration

Department Number 1132, 1133, 2300, 2320

Mission

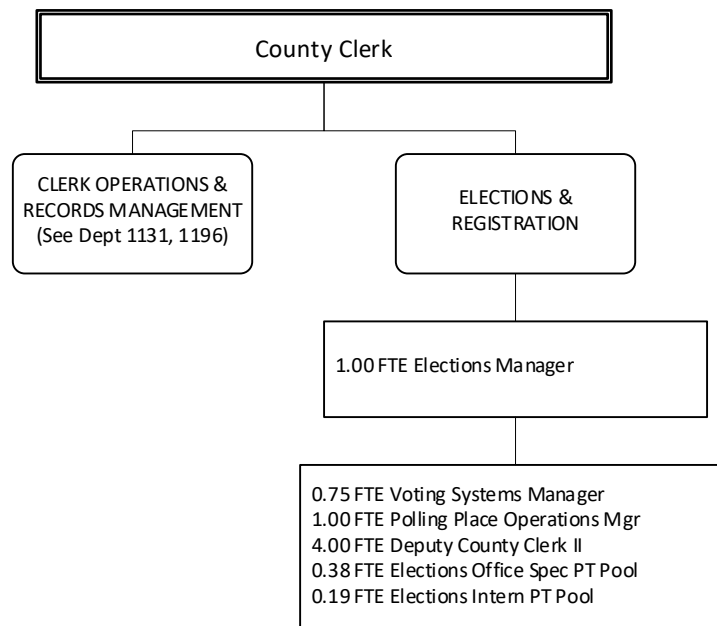
The County Clerk serves as chief election official for the County and all its political subdivisions and is responsible for all voter registration and election activity.

Budget Highlights

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

The 2022 budget reflects appropriations associated with the general municipal election (April) which includes the Boone County Hospital Board of Trustees election, the primary election (August), and the general election (November). The FY 2022 budget amounts are substantially more than the 2021 elections costs which only included a general municipal election and were not spent because the Hospital Board of Trustees election was not required.

Organizational Chart



Elections and Registration

Annual Budget

1132 GF ELECTIONS AND VR OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	220,742	0	0	0	0	0	0
	SUBTOTAL *****	220,742	0	0	0	0	0	0
MISCELLANEOUS								
3830	SALES	150	200	100	200	0	200	0
3890	MISCELLANEOUS	34	50	50	50	0	50	0
	SUBTOTAL *****	184	250	150	250	0	250	0
	TOTAL REVENUES *****	220,926	250	150	250	0	250	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	367,433	334,503	329,780	330,633	0	330,633	1-
10110	OVERTIME	8	0	0	0	0	0	0
10120	HOLIDAY WORKED	419	0	73	0	0	0	0
10200	FICA	27,215	24,061	24,550	25,293	0	25,293	5
10300	HEALTH INSURANCE	37,728	34,428	38,890	42,288	0	42,288	22
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,850	1,200	0	1,200	0
10325	DISABILITY INSURANCE	1,060	1,076	990	1,134	0	1,134	5
10330	CNTY PD DEPENDENT PREM-HEALTH	4,498	4,630	4,890	4,857	0	4,857	4
10331	CNTY PD DEPENDENT PREM-DENTAL	417	515	515	515	0	515	0
10350	LIFE INSURANCE	504	504	460	504	0	504	0
10375	DENTAL INSURANCE	2,975	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	702	503	1,145	562	0	562	11
10500	401(A) MATCH PLAN	4,375	3,640	3,500	3,640	0	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,439	4,418	4,070	4,641	0	4,641	5
	SUBTOTAL *****	452,973	412,418	413,653	418,207	0	418,207	1
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,038	1,500	1,500	2,500	0	2,500	66
23001	PRINTED MATERIALS	2,669	2,500	2,800	2,800	0	2,800	12
	SUBTOTAL *****	4,707	4,000	4,300	5,300	0	5,300	32
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	53	300	300	300	0	300	0
37200	REGISTRATION	1,286	1,000	1,000	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	199	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	1,700	1,700	1,700	0	1,700	0
	SUBTOTAL *****	1,538	3,000	3,000	3,000	0	3,000	0
UTILITIES								
48000	TELEPHONES	3,092	2,100	2,100	2,100	0	2,100	0
48050	MOBILE DEVICE SERVICE	0	50	50	50	0	50	0
48200	ELECTRICITY	4,344	4,400	4,400	4,400	0	4,400	0
48300	WATER	36	50	50	50	0	50	0
48600	SEWER USE	45	50	50	50	0	50	0
	SUBTOTAL *****	7,517	6,650	6,650	6,650	0	6,650	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	50	400	0	400	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	90	90	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	0	400	136	100	0	100	75-
	SUBTOTAL *****	0	490	276	500	0	500	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,724	66,399	66,399	32,500	0	32,500	51-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	50	0	50	50-
	SUBTOTAL *****	1,724	66,499	66,399	32,550	0	32,550	51-
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	100	100	0	100	0	100	0
71100	OUTSOURCED SERVICES	0	250	0	50	0	50	80-
71700	BUILDING & EQUIP RENTAL CHARGE	0	200	0	0	0	0	100-
	SUBTOTAL *****	100	550	0	150	0	150	73-

Elections and Registration

OTHER								
83810	INTERFUND SERVICES USED	0	0	0	150	0	150	0
83815	FACILITIES INTERNAL SERVC CHRG	67,038	67,204	67,204	80,032	0	80,032	19
84010	RECEPTION/MEETINGS	21	50	50	50	0	50	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	1,475	1,475	1,000	0	1,000	32-
84400	PUBLIC NOTICES	1,001	0	0	0	0	0	0
85710	TRAVEL-OTHER	0	50	0	50	0	50	0
86900	MISCELLANEOUS	0	111,447	111,447	0	0	0	100-
SUBTOTAL *****		68,060	180,226	180,176	81,282	0	81,282	55-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	12,841	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	191,194	0	0	0	0	0	0
SUBTOTAL *****		204,035	0	0	0	0	0	0
TOTAL EXPENDITURES *****		740,654	673,833	674,454	547,639	0	547,639	19-

1133 GF ELECTION ACTIVITIES

100 GENERAL FUND

100 GENERAL FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	116,292	0	0	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	413,586	0	0	0	0	0	0
SUBTOTAL *****		529,878	0	0	0	0	0	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	196,303	37,500	37,500	135,000	0	135,000	260
SUBTOTAL *****		196,303	37,500	37,500	135,000	0	135,000	260
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	22,451	1,000	1,444	9,000	0	9,000	800
SUBTOTAL *****		22,451	1,000	1,444	9,000	0	9,000	800
TOTAL REVENUES *****		748,632	38,500	38,944	144,000	0	144,000	274
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	200	200	0	200	0
23001	PRINTED MATERIALS	3,010	6,418	6,418	2,500	0	2,500	61-
23005	ELECTION SUPPLIES	117,922	18,798	18,798	8,000	0	8,000	57-
SUBTOTAL *****		120,932	25,416	25,416	10,700	0	10,700	58-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	9,300	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	3,700	1,560	1,560	0	0	0	100-
71700	BUILDING & EQUIP RENTAL CHARGE	1,200	0	0	0	0	0	0
SUBTOTAL *****		14,200	1,560	1,560	0	0	0	100-
OTHER								
84300	PUBLIC NOTICE/ADVERTISING SRVC	10,434	0	0	0	0	0	0
85900	COUNTY ELECTION EXPENSE	967,333	80,000	0	900,000	0	900,000	,025
SUBTOTAL *****		977,767	80,000	0	900,000	0	900,000	**
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	3,164	3,164	0	0	0	100-
91300	MACHINERY & EQUIPMENT	51,450	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	7,799	0	0	0	0	0	0
SUBTOTAL *****		59,249	3,164	3,164	0	0	0	100-
TOTAL EXPENDITURES *****		1,172,148	110,140	30,140	910,700	0	910,700	727

Elections and Registration

2300 ELEC SVCS FUND OPERATIONS

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	23,102	24,000	40,000	24,000	0	24,000	0
	SUBTOTAL *****	23,102	24,000	40,000	24,000	0	24,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	139,948	24,000	30,106	72,000	0	72,000	200
	SUBTOTAL *****	139,948	24,000	30,106	72,000	0	72,000	200
INTEREST								
3711	INT-OVERNIGHT	184	300	300	300	0	300	0
3712	INT-LONG TERM INVEST	2,305	3,300	3,300	3,300	0	3,300	0
3798	INC/DEC IN FV OF INVESTMENTS	179	0	0	0	0	0	0
	SUBTOTAL *****	2,668	3,600	3,600	3,600	0	3,600	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	1,380	0	0	0	0	0	0
	SUBTOTAL *****	1,380	0	0	0	0	0	0
	TOTAL REVENUES *****	167,098	51,600	73,706	99,600	0	99,600	93
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	0	8,561	8,561	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	6,000	0	6,000	0	6,000	0
	SUBTOTAL *****	0	14,561	8,561	6,000	0	6,000	59-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	1,000	0	1,000	0	1,000	0
37220	TRAVEL: TRAINING RELATED	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	0	3,000	0	3,000	0	3,000	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	341	2,200	1,000	1,200	0	1,200	45-
	SUBTOTAL *****	341	2,200	1,000	1,200	0	1,200	45-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	42,500	43,400	43,400	43,400	0	43,400	0
71100	OUTSOURCED SERVICES	0	420	0	0	0	0	100-
	SUBTOTAL *****	42,500	43,820	43,400	43,400	0	43,400	1-
OTHER								
83200	FEES & COMMISSIONS	104	0	0	0	0	0	0
86850	CONTINGENCY	0	31,439	0	40,000	0	40,000	27
	SUBTOTAL *****	104	31,439	0	40,000	0	40,000	27
	TOTAL EXPENDITURES *****	42,945	95,020	52,961	93,600	0	93,600	1-

2320 ELEC EQUIP REPLC FUND ACTIVITY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	90,590	20,500	24,780	61,500	0	61,500	200
	SUBTOTAL *****	90,590	20,500	24,780	61,500	0	61,500	200
INTEREST								
3711	INT-OVERNIGHT	1,189	1,400	1,400	1,000	0	1,000	28-
	SUBTOTAL *****	1,189	1,400	1,400	1,000	0	1,000	29-
	TOTAL REVENUES *****	91,779	21,900	26,180	62,500	0	62,500	185

Decimal values have been truncated.

County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

Mission

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

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. Several years ago, the current Presiding Commissioner brought office furniture from his law office which resulted in the transfer of County-owned office furniture to other offices. The Presiding Commissioner is not seeking re-election and intends to remove his office furniture. Accordingly, the FY 2022 budget includes \$20,000 to purchase replacement furniture. There are no other significant changes to this budget.

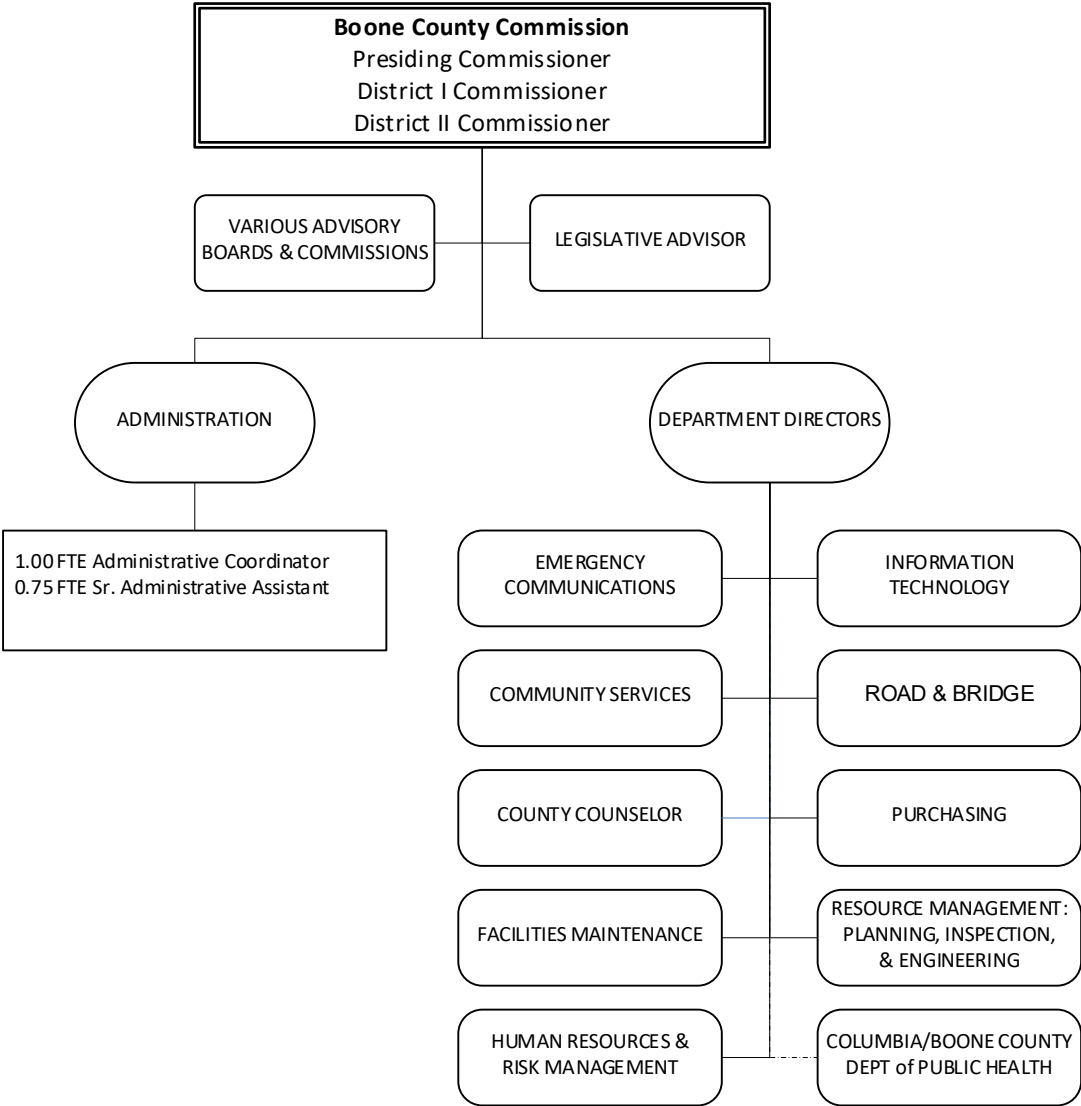
County Commission and Centralia Office

Personnel Detail

Position Title	2020	2021	2022	2021-2022
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	0.75	0.75	-
Total FTEs	<u>5.00</u>	<u>4.75</u>	<u>4.75</u>	<u>-</u>

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	383,543	376,178	378,903	398,535	0	398,535	5
10200	FICA	28,734	30,049	28,650	31,726	0	31,726	5
10300	HEALTH INSURANCE	26,076	26,844	26,844	28,176	0	28,176	4
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	3,600	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,372	1,353	1,387	1,434	0	1,434	5
10330	CNTY PD DEPENDENT PREM-HEALTH	6,417	6,605	4,908	5,151	0	5,151	22-
10331	CNTY PD DEPENDENT PREM-DENTAL	663	662	405	404	0	404	38-
10350	LIFE INSURANCE	336	360	336	360	0	360	0
10375	DENTAL INSURANCE	2,100	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	1,059	628	687	705	0	705	12
10500	401(A) MATCH PLAN	3,250	2,600	3,250	2,600	0	3,250	25
10510	CERF-EMPLOYER PD CONTRIBUTION	8,005	7,523	7,904	7,970	0	7,970	5
10850	VEHICLE ALLOWANCE	16,625	16,625	16,191	16,192	0	16,192	2-
SUBTOTAL *****		481,780	475,127	475,165	498,953	0	499,603	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	636	39	0	0	0	100-
23000	OFFICE SUPPLIES	358	500	500	680	0	680	36
23001	PRINTED MATERIALS	313	545	93	729	0	729	33
23050	OTHER SUPPLIES	144	100	79	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	390	150	175	150	0	150	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	2,650	0	2,650	0
SUBTOTAL *****		1,205	1,931	886	4,209	0	4,209	118
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,290	1,290	1,290	1,290	0	1,290	0
37200	REGISTRATION	530	4,025	715	7,065	0	7,065	75
37220	TRAVEL: TRAINING RELATED	0	275	0	275	0	275	0
SUBTOTAL *****		1,820	5,590	2,005	8,630	0	8,630	54
UTILITIES								
48000	TELEPHONES	1,397	1,740	1,740	1,740	0	1,740	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,620	540	540	0	540	66-
SUBTOTAL *****		1,397	3,360	2,280	2,280	0	2,280	32-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	210	1,100	200	450	0	450	59-
59100	VEHICLE REPAIRS/MAINTENANCE	74	555	285	390	0	390	29-
59105	TIRES	668	60	140	200	0	200	233
SUBTOTAL *****		952	1,715	625	1,040	0	1,040	39-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	450	700	350	500	0	500	28-
SUBTOTAL *****		450	700	350	500	0	500	29-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	100	0	100	0	100	0
71101	PROFESSIONAL SERVICES	28,332	29,699	29,698	29,699	0	29,699	0
SUBTOTAL *****		28,332	29,799	29,698	29,799	0	29,799	0
OTHER								
83100	AWARDS	37	100	0	100	0	100	0
83810	INTERFUND SERVICES USED	22	150	150	125	0	125	16-
83815	FACILITIES INTERNAL SERVC CHRG	26,772	24,021	24,021	28,816	0	28,816	19
84010	RECEPTION/MEETINGS	276	2,300	130	2,900	0	2,900	26
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	100	0	100	0	100	0
SUBTOTAL *****		27,107	26,671	24,301	32,041	0	32,041	20
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	20,000	20,000	0
SUBTOTAL *****		0	0	0	0	20,000	20,000	0
TOTAL EXPENDITURES *****		543,043	544,893	535,310	577,452	20,000	598,102	10

County Commission and Centralia Office

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY 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	797	0	0	0	0	0	0
48100	NATURAL GAS	453	720	600	720	0	720	0
48200	ELECTRICITY	2,787	2,900	2,900	2,900	0	2,900	0
48300	WATER	355	420	400	420	0	420	0
48400	SOLID WASTE	175	180	180	180	0	180	0
48600	SEWER USE	131	200	150	200	0	200	0
	SUBTOTAL *****	4,698	4,420	4,230	4,420	0	4,420	0
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	6,352	3,640	3,640	3,812	0	3,812	4
	SUBTOTAL *****	6,352	3,640	3,640	3,812	0	3,812	5
	TOTAL EXPENDITURES *****	11,215	8,292	8,090	8,464	0	8,464	2

Decimal values have been truncated.

County Counselor

Department Number 1126

Mission

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

Budget Highlights

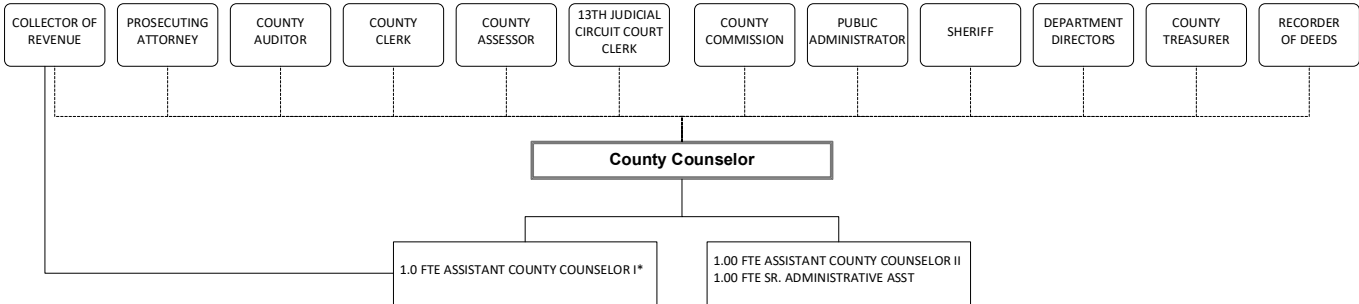
The FY 2020 budget reflected a Commission-directed adjustment for the County Counselor's salary. The budget also reflected an operating transfer from the Sheriff Civil Charges fund as partial reimbursement for legal services provided to the Sheriff's Office; this transfer ended after fiscal year 2021 and has been removed from the FY 2022 budget. The budget also includes funding for a replacement copy machine. There are no significant changes to the budget.

Personnel Detail

Position Title	2020	2021	2022	2021-2022
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor II	1.00	1.00	1.00	-
Assistant County Counselor I	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	4.00	4.00	4.00	-

County Counselor

Organizational Chart



*1.00 FTE Assistant County Counselor I is reimbursed from the Tax Maintenance Fund (Dept 2110)

Under Chapter 56 RSMo, the County Counselor serves as the attorney for each of the county officials and county departments.
Pursuant to RSMo §632.405, the County Counselor also represents the petitioning physicians in involuntary civil commitment proceedings.

County Counselor

Annual Budget

1126 COUNTY COUNSELOR

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3558	ATTORNEY FEES	8,386	8,000	11,000	8,000	0	8,000	0
	SUBTOTAL *****	8,386	8,000	11,000	8,000	0	8,000	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	114,939	97,000	97,000	116,645	0	116,645	20
	SUBTOTAL *****	114,939	97,000	97,000	116,645	0	116,645	20
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	24,000	24,000	24,000	0	0	0	100-
	SUBTOTAL *****	24,000	24,000	24,000	0	0	0	100-
	TOTAL REVENUES *****	147,325	129,000	132,000	124,645	0	124,645	3-
PERSONAL SERVICES								
10100	SALARIES & WAGES	296,939	333,340	332,230	346,548	0	346,548	3
10200	FICA	19,849	25,500	24,079	26,510	0	26,510	3
10300	HEALTH INSURANCE	13,095	16,788	16,788	22,896	0	22,896	36
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,250	2,400	0	2,400	100
10325	DISABILITY INSURANCE	798	1,199	952	1,247	0	1,247	4
10330	CNTY PD DEPENDENT PREM-HEALTH	9,402	10,574	10,574	11,096	0	11,096	4
10331	CNTY PD DEPENDENT PREM-DENTAL	702	883	883	773	0	773	12-
10350	LIFE INSURANCE	235	288	276	288	0	288	0
10375	DENTAL INSURANCE	1,444	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	674	499	383	519	0	519	4
10500	401(A) MATCH PLAN	2,200	2,080	2,875	2,080	0	2,600	25
10510	CERF-EMPLOYER PD CONTRIBUTION	5,941	6,667	6,645	6,930	0	6,930	3
	SUBTOTAL *****	352,479	400,698	398,615	422,967	0	423,487	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	8,068	11,965	11,965	12,148	0	12,148	1
23000	OFFICE SUPPLIES	371	1,500	500	1,500	0	1,500	0
23001	PRINTED MATERIALS	73	100	73	100	0	100	0
23850	UNTAGGED EQUIPMENT & TOOLS	284	1,500	200	1,500	0	1,500	0
	SUBTOTAL *****	8,796	15,065	12,738	15,248	0	15,248	1
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,405	1,515	1,515	1,515	0	1,515	0
37200	REGISTRATION	0	3,600	3,600	3,600	0	3,600	0
37210	TRAINING/SCHOOLS	1,222	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	550	200	550	0	550	0
	SUBTOTAL *****	2,627	5,665	5,315	5,665	0	5,665	0
UTILITIES								
48000	TELEPHONES	619	750	650	750	0	750	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,157	1,620	1,500	1,620	0	1,620	0
	SUBTOTAL *****	1,776	2,370	2,150	2,370	0	2,370	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	14	0	0	0	0	0	0
	SUBTOTAL *****	14	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	254	575	575	600	0	600	4
	SUBTOTAL *****	254	575	575	600	0	600	4
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	50	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	69	1,000	2,025	1,000	0	1,000	0
71105	LEGAL SERVICES	3,737	25,000	5,000	25,000	0	25,000	0
71526	DISPOSAL SERVICES	0	700	700	700	0	700	0
	SUBTOTAL *****	3,856	26,700	7,725	26,700	0	26,700	0

County Counselor

OTHER

83815	FACILITIES INTERNAL SERVC CHRG	14,904	13,752	13,752	16,495	0	16,495	19
84801	TRANSCRIPTS-CIVIL	0	1,500	200	1,500	0	1,500	0
85710	TRAVEL-OTHER	0	400	400	400	0	400	0

SUBTOTAL *****		14,904	15,652	14,352	18,395	0	18,395	18
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FIXED ASSET ADDITIONS

92000	REPLCMENT OFFICE EQUIP	0	0	0	0	12,000	12,000	0
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SUBTOTAL *****		0	0	0	0	12,000	12,000	0
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TOTAL EXPENDITURES *****		384,706	466,725	441,470	491,945	12,000	504,465	8
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Emergency and Contingency

Department Number 1123

Mission

The County Commission administers this budget. It reflects the statutorily required appropriation equal to 3% of General Fund revenues. This appropriation is to be used for unforeseen emergencies and requires a unanimous vote of the County Commission. The original appropriation is reflected in this budget; whenever usage of the Emergency Appropriation is required, the amount is transferred to the appropriate cost center budgetary account, 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 2022 budget includes \$25,000 to support implementation of a long-range strategic planning process, re-budgeted from the prior year. 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. The budget also includes funding for potential over-lap staffing in the Auditor's Office, dependent upon candidate filings for the 2022 election. The current incumbent is not seeking re-election and the County desires to maximize cross-training opportunities for the new Auditor and the available options will be dependent upon the candidate filings.

Annual Budget

1123 GF EMERGENCY & CONTINGENCY

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2021 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	OTHER							
86800	EMERGENCY	0	850,000	0	850,000	0	850,000	0
86850	CONTINGENCY	0	25,000	0	25,000	0	93,420	273
	SUBTOTAL *****	0	875,000	0	875,000	0	943,420	8
	TOTAL EXPENDITURES *****	0	875,000	0	875,000	0	943,420	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	2020	2021	2022	2022	2022	2022
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1115	HR & Risk Mgmt Operations	\$ 349,750	\$ 307,928	\$ 299,818	\$ 41,249	\$ -	\$ 341,067
100	1192	Recruitment & Retention	14,619	49,282	59,054	78,185	-	137,239
100	1191	Safety & Risk Management	636,213	3,476	-	7,380	-	7,380
100	1195	GF Insurance Activity	45,761	761,103	-	802,241	-	802,241
201	2011	Assessment Insurance Activity	-	8,330	-	11,239	-	11,239
204	2048	R&B Insurance Activity	1,781	376,972	-	199,168	-	199,168
270	2712	911/EM Insurance Activity	-	81,150	-	82,038	-	82,038
610	6106	FM Insurance Activity	-	22,671	-	29,951	-	29,951
Total			<u>\$ 1,048,124</u>	<u>\$ 1,610,912</u>	<u>\$ 358,872</u>	<u>\$ 1,251,451</u>	<u>\$ -</u>	<u>\$ 1,610,323</u>

Human Resources & Risk Management

Summary

Personnel Summary

Position Title	2020 Full-time Equivalent	2021 Full-time Equivalent	2022 Full-time Equivalent	2021-2022 Change
Director, Human Resources & Risk Management	1.00	1.00	1.00	-
Risk Management Specialist	1.00	1.00	1.00	-
Recruitment & Hiring Coordinator	1.00	1.00	1.00	-
Benefits & Wellness Coordinator	1.00	1.00	1.00	-
Total FTEs	4.00	4.00	4.00	-
Overtime	\$ 400	\$ 400	\$ 750	\$ 350

Human Resources & Risk Management Operations & Activities

Department Number 1115, 1192, 1191

Mission

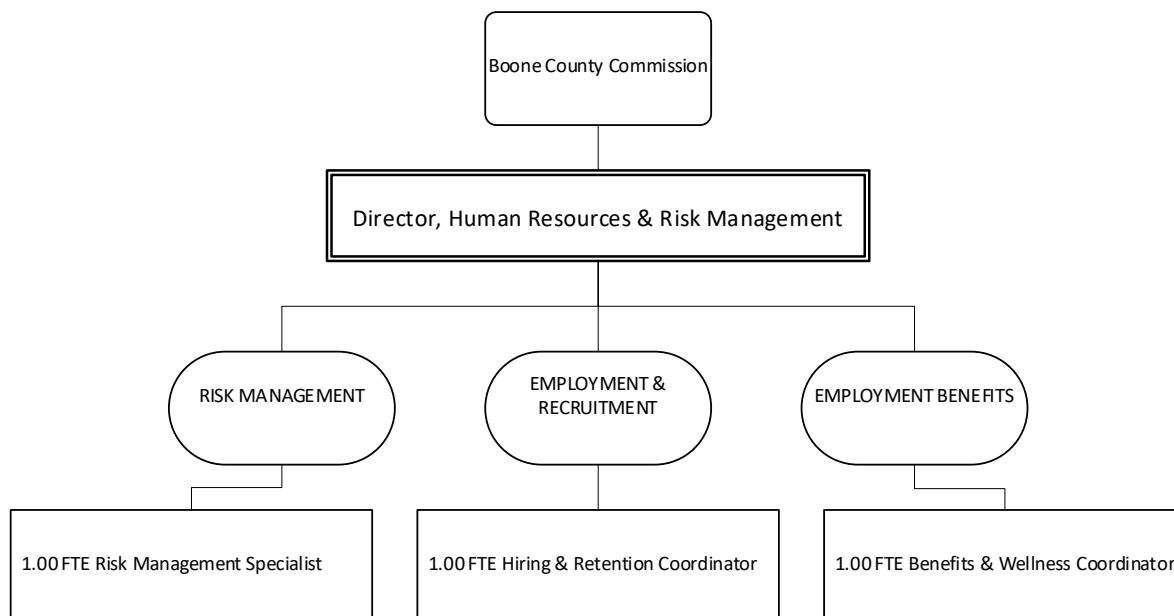
The County Commission established the Human Resources (HR) Department in 1994. This department provides support services to elected officials, department directors, and County staff as it relates to human resource issues (excluding the Thirteenth Judicial Circuit). Services include, but are not limited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

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

Budget Highlights

There are no other significant changes to the budget.

Organizational Chart



Human Resources & Risk Management Operations & Activities

Annual Budget

1115 HR & RISK MGMT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM FY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	230,283	227,177	228,034	242,291	0	242,291	6
10110	OVERTIME	302	400	400	750	0	750	87
10200	FICA	16,586	17,409	16,786	18,592	0	18,592	6
10300	HEALTH INSURANCE	20,364	21,816	20,766	22,896	0	22,896	4
10310	COUNTY HSA CONTRIBUTION	3,550	2,400	2,400	2,400	0	2,400	0
10325	DISABILITY INSURANCE	825	818	768	872	0	872	6
10330	CNTY PD DEPENDENT PREM-HEALTH	1,928	1,984	1,723	2,081	0	2,081	4
10331	CNTY PD DEPENDENT PREM-DENTAL	304	110	98	110	0	110	0
10350	LIFE INSURANCE	288	288	264	288	0	288	0
10375	DENTAL INSURANCE	1,680	1,680	1,605	1,680	0	1,680	0
10400	WORKERS COMP	592	363	413	413	0	413	13
10500	401(A) MATCH PLAN	2,550	2,080	2,550	2,080	0	2,600	25
10510	CERF-EMPLOYER PD CONTRIBUTION	4,615	4,543	4,565	4,845	0	4,845	6
SUBTOTAL *****		283,867	281,068	280,372	299,298	0	299,818	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,724	1,529	1,500	1,529	0	1,529	0
23000	OFFICE SUPPLIES	410	1,000	600	1,780	0	1,780	78
23001	PRINTED MATERIALS	119	550	400	2,550	0	2,550	363
23050	OTHER SUPPLIES	664	780	550	0	0	0	100-
SUBTOTAL *****		2,917	3,859	3,050	5,859	0	5,859	52
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	675	1,224	850	1,224	0	1,224	0
37200	REGISTRATION	0	3,935	1,608	3,935	0	3,935	0
37210	TRAINING/SCHOOLS	325	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	3,016	100	3,091	0	3,091	2
SUBTOTAL *****		1,000	8,175	2,558	8,250	0	8,250	1
UTILITIES								
48000	TELEPHONES	530	636	575	636	0	636	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	540	540	540	540	540	1,080	100
SUBTOTAL *****		1,070	1,176	1,115	1,176	540	1,716	46
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	577	800	600	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	0	0	0	100-
SUBTOTAL *****		577	900	600	800	0	800	11-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	936	384	384	384	0	384	0
71000	NOTARY BONDS	0	50	25	50	0	50	0
71100	OUTSOURCED SERVICES	4,775	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	188	0	0	0	0	0	0
71501	PARKING	0	105	0	0	0	0	100-
SUBTOTAL *****		5,899	539	409	434	0	434	19-
OTHER								
83100	AWARDS	802	0	0	0	0	0	0
83815	FACILITIES INTERNAL SERVC CHRG	31,728	19,674	19,674	24,015	0	24,015	22
84010	RECEPTION/MEETINGS	1,521	0	0	0	0	0	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	19,920	0	0	0	0	0	0
85700	RECRUITMENT/RELOCATION EXPENSE	394	0	0	0	0	0	0
85710	TRAVEL-OTHER	0	175	150	175	0	175	0
86510	WORKFORCE RETENTION/ENGAGEMENT	55	0	0	0	0	0	0
SUBTOTAL *****		54,420	19,849	19,824	24,190	0	24,190	22
TOTAL EXPENDITURES *****		349,750	315,566	307,928	340,007	540	341,067	8

Human Resources & Risk Management Operations & Activities

1192 RECRUITMENT & RETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	1,282	0	0	0	0	0	0
	SUBTOTAL *****	1,282	0	0	0	0	0	0
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	34	30	30	30	0	30	0
	SUBTOTAL *****	34	30	30	30	0	30	0
MISCELLANEOUS								
3890	MISCELLANEOUS	1,304	1,500	50	1,500	0	1,500	0
	SUBTOTAL *****	1,304	1,500	50	1,500	0	1,500	0
	TOTAL REVENUES *****	2,620	1,530	80	1,530	0	1,530	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	2,550	0	0	0	2,550	0
10300	HEALTH INSURANCE	0	17,136	0	0	0	18,504	7
10330	CNTY PD DEPENDENT PREM-HEALTH	0	15,000	0	0	0	15,000	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	3,000	0	0	0	3,000	0
10600	UNEMPLOYMENT BENEFITS	0	20,000	0	0	0	20,000	0
	SUBTOTAL *****	0	57,686	0	0	0	59,054	2
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	555	552	555	0	555	0
71100	OUTSOURCED SERVICES	0	18,800	6,000	13,300	0	13,300	29-
71101	PROFESSIONAL SERVICES	11,400	11,400	11,400	20,000	0	20,000	75
71104	ADMINISTRATIVE SERVICES	3,220	3,500	3,500	3,500	0	3,500	0
71501	PARKING	0	105	50	105	0	105	0
	SUBTOTAL *****	14,620	34,360	21,502	37,460	0	37,460	9
OTHER								
83100	AWARDS	0	1,830	1,280	1,900	0	1,900	3
84010	RECEPTION/MEETINGS	0	5,500	5,500	5,575	0	5,575	1
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	26,000	20,000	26,000	0	26,000	0
85700	RECRUITMENT/RELOCATION EXPENSE	0	1,250	500	1,250	0	1,250	0
86510	WORKFORCE RETENTION/ENGAGEMENT	0	6,000	500	6,000	0	6,000	0
	SUBTOTAL *****	0	40,580	27,780	40,725	0	40,725	0
	TOTAL EXPENDITURES *****	14,620	132,626	49,282	78,185	0	137,239	3

1191 SAFETY & RISK MANAGEMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	0	266	266	370	0	370	39
23036	SAFETY SUPPLIES & EQUIPMENT	9,930	0	0	500	0	500	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	0	0	2,000	0	2,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	527	1,440	1,440	1,700	0	1,700	18
	SUBTOTAL *****	10,457	1,706	1,706	4,570	0	4,570	168
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	76,391	0	0	0	0	0	0
71002	AUTO LIABILITY INS	49,387	0	0	0	0	0	0
71004	PROPERTY INSURANCE	236,580	0	0	0	0	0	0
71006	ERRORS & OMISSIONS INS	6,323	0	0	0	0	0	0
71007	LAW ENFORCEMENT INS	177,839	0	0	0	0	0	0
71008	GENERAL LIABILITY INS	64,562	0	0	0	0	0	0
71011	PUBLIC OFFICIALS BOND	14,675	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	0	2,000	1,500	2,000	0	2,000	0
	SUBTOTAL *****	625,757	2,000	1,500	2,000	0	2,000	0

Human Resources & Risk Management Operations & Activities

OTHER								
84010	RECEPTION/MEETINGS	0	150	100	300	0	300	100
86300	TESTING	0	510	170	510	0	510	0
SUBTOTAL *****		0	660	270	810	0	810	23
TOTAL EXPENDITURES *****		636,214	4,366	3,476	7,380	0	7,380	69

Decimal values have been truncated.

Insurance Premiums and Claim Activity

Department Numbers 1195, 2011, 2048, 2712, 6106

Mission

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 Road & Bridge 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

Throughout the year as needed, these budgets are amended to reflect insurance recoveries and related costs associated with insurance claims. Such claims activity cannot be reasonably estimated in developing the annual budget. As a result, the FY 2022 budgetary amounts may reflect significant fluctuations from current year-to-date activity. There are no other significant changes to these budgets.

Insurance Premiums and Claim Activity

Annual Budget

1195 GF INSURANCE ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	17,950	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	754	0	1,133	0	0	0	0
	SUBTOTAL *****	754	0	19,083	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	46,238	0	30,082	0	0	0	0
	SUBTOTAL *****	46,238	0	30,082	0	0	0	0
	TOTAL REVENUES *****	46,992	0	49,165	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	25,997	0	43,989	0	0	0	0
	SUBTOTAL *****	25,997	0	43,989	0	0	0	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	87,850	88,250	94,681	0	94,681	7
71002	AUTO LIABILITY INS	0	56,796	45,000	42,000	0	42,000	26-
71004	PROPERTY INSURANCE	0	277,428	234,000	250,000	0	250,000	9-
71006	ERRORS & OMISSIONS INS	0	7,667	8,185	10,000	0	10,000	30
71007	LAW ENFORCEMENT INS	0	200,000	217,395	225,000	0	225,000	12
71008	GENERAL LIABILITY INS	0	75,317	64,797	63,560	40,000	103,560	37
71011	PUBLIC OFFICIALS BOND	0	20,000	18,000	20,000	0	20,000	0
71016	AUTO CLAIMS DEDUCTIBLE	15,181	20,000	20,000	20,000	0	20,000	0
71018	OTHER CLAIMS DEDUCTIBLE	2,872	30,000	15,000	30,000	0	30,000	0
71020	UNINSURED CLAIMS	0	500	500	500	0	500	0
71021	AUTO LIABILITY DEDUCTIBLE	1,712	5,000	5,000	5,000	0	5,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	100	500	0	500	0
71023	UNINSURED REIMBURSEMENTS	0	500	887	1,000	0	1,000	100
	SUBTOTAL *****	19,765	781,558	717,114	762,241	40,000	802,241	3
	TOTAL EXPENDITURES *****	45,762	781,558	761,103	762,241	40,000	802,241	3

2011 ASSESSMENT INSURANCE ACTIVITY

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	3,000	2,366	2,437	0	2,437	18-
71002	AUTO LIABILITY INS	0	1,615	1,232	1,048	0	1,048	35-
71006	ERRORS & OMISSIONS INS	0	300	306	374	0	374	24
71008	GENERAL LIABILITY INS	0	2,750	2,426	2,380	0	2,380	13-
71016	AUTO CLAIMS DEDUCTIBLE	0	3,000	1,000	3,000	0	3,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	2,000	1,000	2,000	0	2,000	0
	SUBTOTAL *****	0	12,665	8,330	11,239	0	11,239	11-
	TOTAL EXPENDITURES *****	0	12,665	8,330	11,239	0	11,239	11-

Insurance Premiums and Claim Activity

2048 R&B INSURANCE ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	451	0	7,242	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	0	88,050	87,051	0	0	0	100-
	SUBTOTAL *****	451	88,050	94,293	0	0	0	100-
	TOTAL REVENUES *****	451	88,050	94,293	0	0	0	100-
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	50	0	7,242	0	0	0	0
	SUBTOTAL *****	50	0	7,242	0	0	0	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	94,000	72,878	81,000	0	81,000	13-
71002	AUTO LIABILITY INS	0	21,000	15,534	13,051	0	13,051	37-
71004	PROPERTY INSURANCE	0	24,000	21,650	24,417	0	24,417	1
71006	ERRORS & OMISSIONS INS	0	6,000	6,310	7,700	0	7,700	28
71008	GENERAL LIABILITY INS	0	60,000	49,953	50,000	0	50,000	16-
71016	AUTO CLAIMS DEDUCTIBLE	230	10,000	7,000	7,000	0	7,000	30-
71018	OTHER CLAIMS DEDUCTIBLE	0	10,000	10,000	10,000	0	10,000	0
71021	AUTO LIABILITY DEDUCTIBLE	1,432	7,000	7,000	5,000	0	5,000	28-
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	500	500	0	500	0
71023	UNINSURED REIMBURSEMENTS	70	500	500	500	0	500	0
	SUBTOTAL *****	1,732	233,000	191,325	199,168	0	199,168	15-
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	0	178,405	178,405	0	0	0	100-
	SUBTOTAL *****	0	178,405	178,405	0	0	0	100-
	TOTAL EXPENDITURES *****	1,782	411,405	376,972	199,168	0	199,168	52-

2712 911/EM INSURANCE ACTIVITY

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	0	2,511	0	0	0	0
	SUBTOTAL *****	0	0	2,511	0	0	0	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	5,000	3,864	3,980	0	3,980	20-
71002	AUTO LIABILITY INS	0	2,750	1,848	1,571	0	1,571	42-
71004	PROPERTY INSURANCE	0	40,000	41,316	43,237	0	43,237	8
71006	ERRORS & OMISSIONS INS	0	2,000	2,199	2,750	0	2,750	37
71008	GENERAL LIABILITY INS	0	20,000	17,412	17,500	0	17,500	12-
71016	AUTO CLAIMS DEDUCTIBLE	0	2,000	1,000	2,000	0	2,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	10,000	10,000	10,000	0	10,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	82,750	78,639	82,038	0	82,038	1-
	TOTAL EXPENDITURES *****	0	82,750	81,150	82,038	0	82,038	1-

Insurance Premiums and Claim Activity

6106 FM INSURANCE ACTIVITY

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG FROM
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	PY BUD
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	0	5,500	4,498	4,500	0	4,500	18-
71002	AUTO LIABILITY INS	0	3,275	2,501	2,381	0	2,381	27-
71004	PROPERTY INSURANCE	0	2,500	2,153	2,400	0	2,400	4-
71006	ERRORS & OMISSIONS INS	0	1,250	955	1,250	0	1,250	0
71008	GENERAL LIABILITY INS	0	11,750	7,564	7,420	0	7,420	36-
71016	AUTO CLAIMS DEDUCTIBLE	0	5,000	2,000	5,000	0	5,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	5,000	1,000	5,000	0	5,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	2,000	2,000	2,000	0	2,000	0
SUBTOTAL *****		0	36,275	22,671	29,951	0	29,951	17-
TOTAL EXPENDITURES *****		0	36,275	22,671	29,951	0	29,951	17-

Decimal values have been truncated.

Information Technology and Mail Services—Combined Budget Summary

Description of Funding Sources

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

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

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

The funding sources for Information Technology include the following:

■ General Fund

- Information Technology Administration (1170)
This budget accounts for administrative 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)
This budget accounts for new and replacement hardware and software funded from the County's General Fund.
- IT Software Development (1173)
This budget accounts for costs associated with the internal development of County-operated software.
- IT Technical Support (1174)
This budget accounts for costs associated with technical support such as Systems Support, Help Desk services, and Cyber Security Administration.
- GIS - Consortium (1175)
The County's Geographic Information System (GIS) was developed through collaborative efforts of a consortium consisting of the Boone

Information Technology and Mail Services Summary

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

- Assessment Fund

- IT Hardware & Software (2012)

This budget accounts for appropriations from the Assessment Fund which support specific information management activities.

- Road & Bridge Fund

- IT Hardware & Software (2083)

This budget accounts for appropriations from the Road & Bridge Fund which support specific information management activities.

- 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.

- Facilities & Grounds Fund

- IT Hardware & Software (6107)

This budget accounts for appropriations from the Facilities & Grounds Fund which support specific information management activities.

Information Technology and Mail Services Summary

Additional funding for computer hardware and software is frequently provided through appropriations within various special revenue funds. These special revenue funds are administered by other administrative authorities and presented in each respective budget section; however, the IT Department is responsible for coordinating acquisition and installation and in most cases, providing on-going support.

The funding sources for Mail Services include the following:

- General Fund, Mail Services (1194)

Where appropriate, the cost of postage is charged directly to other operating budgets (special revenue funds, for instance). Accordingly, appropriations for postage expense have been included in these operating budgets as well; however, the majority of postage costs are paid from the General Fund budget.

Budget Summary

			2020	2021	2022	2022	2022	2022
Fund	Dept	Department Name			Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
Information Technology & GIS								
100	1170	GF IT Administration	\$ 2,353,710	\$ 447,772	\$ 379,162	\$ 116,415	\$ -	\$ 495,577
100	1171	GF IT Facilities Security	108,986	120,438	61,499	66,639	2,000	130,138
100	1172	GF IT Hardware & Software	-	1,276,712	-	844,907	360,234	1,205,141
100	1173	GF IT Software Development	-	717,614	736,458	150,181	-	886,639
100	1174	GF IT Technical Support	-	592,091	628,947	63,969	8,800	701,716
100	1175	GIS - Consortium	613	-	-	-	-	-
100	1176	GF IT GIS	227,574	251,122	236,241	50,972	-	287,213
201	2012	ASR IT Hardware & Software	-	-	-	39,078	25,633	64,711
204	2083	R&B IT Hardware & Software	-	-	-	52,376	18,350	70,726
270	2703	911/EM IT Administration	1,653,340	2,140	-	2,967	-	2,967
270	2708	911/EM IT Hardware & Software	-	710,535	-	895,792	1,629,400	2,525,192
270	2709	911/EM IT Technical Support	-	458,949	471,946	35,500	-	507,446
290	2905	LEST IT Hardware & Software	38,211	41,500	-	-	-	-
610	6107	FM IT Hardware & Software	-	-	-	6,751	4,400	11,151
		Subtotal	4,382,434	4,618,873	2,514,253	2,325,547	2,048,817	6,888,617
Mail Services								
100	1194	GF IT Mail Services	321,112	325,307	89,068	346,934	-	436,002
		Subtotal	321,112	325,307	89,068	346,934	-	436,002
		Total	\$ 4,703,546	\$ 4,944,180	\$ 2,603,321	\$ 2,672,481	\$ 2,048,817	\$ 7,324,619

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source										Change
	Full-time Equivalent Positions										
	2020	2021	Dept. 1170	Dept. 1171	Dept. 1173	Dept. 1174	Dept. 1176	Dept. 1194	Dept. 2709	2022 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	-	-	-	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	-	-	-	1.00	-	-	2.00	3.00	-
Senior Prog.Analyst/ Programmer Analyst	7.00	7.00	-	-	6.00	-	1.00	-	-	7.00	-
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	-
Cybersecurity Administrator	-	-	-	-	-	1.00	-	-	-	1.00	1.00
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 Intern	-	-	-	-	-	-	-	-	-	-	-
Subtotal	30.63	30.63	4.00	1.00	9.00	8.63	3.00	-	6.00	31.63	1.00
Mail Services											
Mail Clerk	-	1.00	-	-	-	-	-	1.00	-	1.00	-
Office Specialist	1.00	-	-	-	-	-	-	-	-	-	-
Administrative Technician I	1.00	1.00	-	-	-	-	-	1.00	-	1.00	-
Subtotal	2.00	2.00	-	-	-	-	-	2.00	-	2.00	-
Total FTEs	32.63	32.63	4.00	1.00	9.00	8.63	3.00	2.00	6.00	33.63	1.00
Overtime	\$ 23,200	\$ 20,950	\$ 1,250	\$ 1,500	\$ -	\$ -	\$ 200	\$ 3,000	\$ 15,000	\$ 20,950	\$ -

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, 2012, 2083, 2703, 2708, 2709, 2905, 6107

Mission

The Information Technology (IT) Department implements Boone County's adopted Strategic Information Technology Plan. The Information Technology Advisory Committee (ITAC), a committee comprised of elected officials and department directors, in conjunction with the IT staff develops the vision and desired direction of information technology and provides a plan with recommendations to the County Commissioners for consideration and adoption. In addition, the Department conducts research to identify new cost saving developments resulting in improved operational efficiencies. Also, the Department provides critical tactical information, technology solutions, systems design, programming services and support to county offices.

The Thirteenth Judicial Circuit Court provides its own information technology support services as part of the Court Services budget (department number 1210).

Budget Highlights

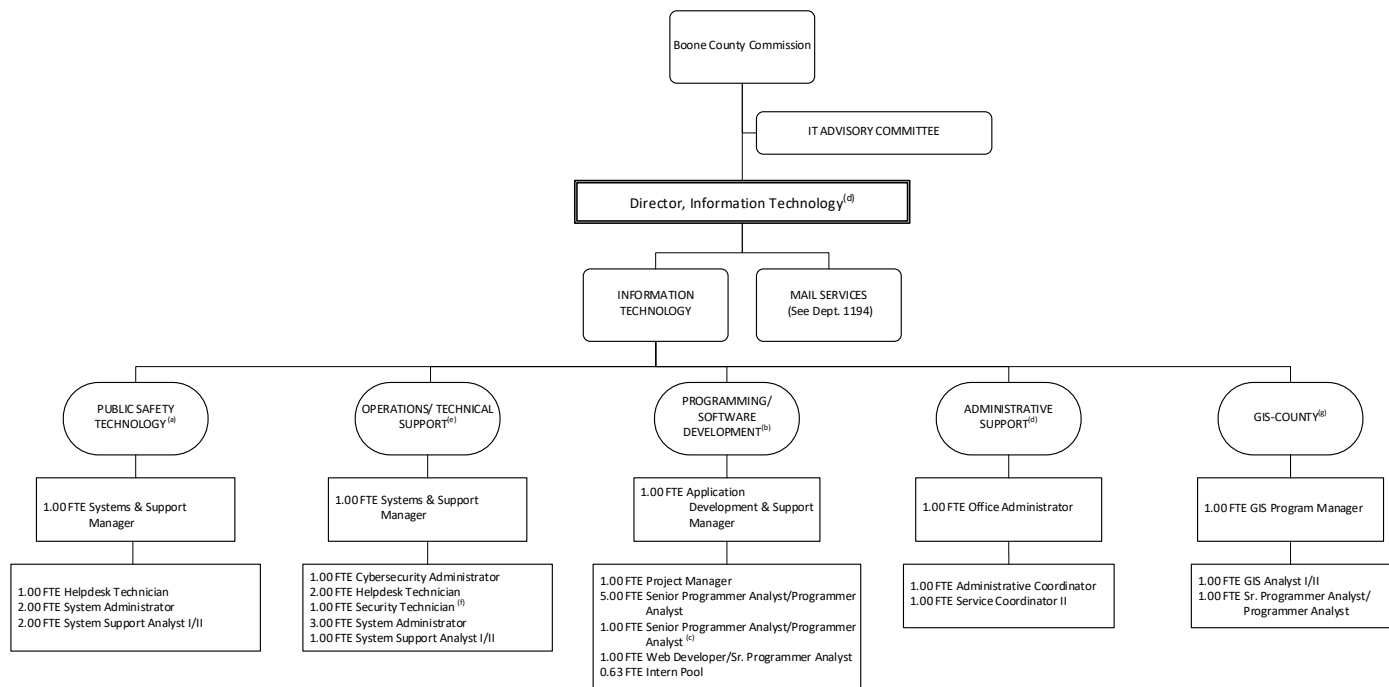
The FY 2022 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment.

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). Fiscal Year 2022 marks the first year for significant appropriations for the replacement of 911/Emergency Management hardware.

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

Information Technology

Organizational Chart



- (a) Personnel in this division are funded 100% from 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 ^(c)
- (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 ^(f)
- (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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	-19,163	19,367	19,474	19,640	0	19,640	1
	SUBTOTAL *****	-19,163	19,367	19,474	19,640	0	19,640	1
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	124,974	98,940	98,939	98,940	0	98,940	0
3826	PRIOR YEAR COST REPAYMENT	2,645	0	0	0	0	0	0
	SUBTOTAL *****	127,619	98,940	98,939	98,940	0	98,940	0
	TOTAL REVENUES *****	108,456	118,307	118,413	118,580	0	118,580	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,195,825	273,769	274,827	292,534	0	307,074	12
10110	OVERTIME	7,242	1,250	1,250	1,250	0	1,250	0
10115	SHIFT DIFFERENTIAL	83	125	125	0	0	0	100-
10200	FICA	88,474	21,038	20,435	22,474	0	23,587	12
10300	HEALTH INSURANCE	91,579	22,668	22,668	23,784	0	25,326	11
10310	COUNTY HSA CONTRIBUTION	9,950	1,200	1,500	1,200	0	1,200	0
10325	DISABILITY INSURANCE	4,062	985	868	1,053	0	1,106	12
10330	CNTY PD DEPENDENT PREM-HEALTH	20,296	6,614	6,615	6,938	0	6,938	4
10331	CNTY PD DEPENDENT PREM-DENTAL	1,575	368	374	368	0	368	0
10350	LIFE INSURANCE	1,304	288	280	288	0	306	6
10375	DENTAL INSURANCE	7,698	1,680	1,696	1,680	0	1,785	6
10400	WORKERS COMP	2,900	439	877	499	0	524	19
10500	401(A) MATCH PLAN	8,075	2,080	1,950	2,080	0	2,230	7
10510	CERF-EMPLOYER PD CONTRIBUTION	23,465	6,717	6,756	7,177	0	7,468	11
	SUBTOTAL *****	1,462,528	339,221	340,221	361,325	0	379,162	12
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	20	200	50	200	0	200	0
23000	OFFICE SUPPLIES	1,121	1,500	1,500	1,500	0	1,500	0
23001	PRINTED MATERIALS	279	320	200	320	0	320	0
23014	HDWR INSTALLATION SUPPLIES	3,014	0	0	0	0	0	0
23016	MEDIA STORAGE SUPPLIES	5,945	0	0	0	0	0	0
23017	COMPUTER PAPER	1,595	0	0	0	0	0	0
23018	PRINTER SUPPLIES	279	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	37,448	0	0	0	0	0	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	500	500	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	2,231	0	0	0	0	0	0
	SUBTOTAL *****	51,932	2,520	2,250	2,020	0	2,020	20-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	745	745	745	0	0	0	100-
37200	REGISTRATION	0	9,190	8,000	9,590	0	9,590	4
37210	TRAINING/SCHOOLS	17,649	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	2,952	4,350	2,000	4,350	0	4,350	0
37230	MEALS & LODGING-TRAINING	488	0	0	0	0	0	0
	SUBTOTAL *****	21,834	14,285	10,745	13,940	0	13,940	2-
UTILITIES								
48000	TELEPHONES	3,177	10,200	3,200	4,000	72	4,072	60-
48002	DATA COMMUNICATIONS	24,522	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	3,095	0	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	3,455	1,080	1,080	1,080	0	1,080	0
	SUBTOTAL *****	34,249	11,280	4,280	5,080	72	5,152	54-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	54	0	0	0	0	0	0
	SUBTOTAL *****	54	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	119,975	2,200	2,200	0	0	0	100-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	600	0	600	0
60200	EQUIP REPAIRS/MAINTENANCE	65	0	0	0	0	0	0
	SUBTOTAL *****	120,040	2,200	2,200	600	0	600	73-

Information Technology

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	112,371	5,330	5,330	3,596	0	3,596	32-
70100	SOFTWARE SUBSCRIPTIONS	141,666	5,180	5,180	2,104	0	2,104	59-
71100	OUTSOURCED SERVICES	9,532	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	56,972	0	0	0	0	0	0
71501	PARKING	0	0	30	50	0	50	0
SUBTOTAL *****		320,541	10,510	10,540	5,750	0	5,750	45-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	47,018	73,986	73,986	88,753	0	88,753	19
85710	TRAVEL-OTHER	0	500	250	200	0	200	60-
SUBTOTAL *****		47,018	74,486	74,236	88,953	0	88,953	19
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	43,744	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	12,131	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	13,837	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	184,881	3,300	3,300	0	0	0	100-
92302	REPLC COMPUTER SOFTWARE	40,924	0	0	0	0	0	0
SUBTOTAL *****		295,517	3,300	3,300	0	0	0	100-
TOTAL EXPENDITURES *****		2,353,713	457,802	447,772	477,668	72	495,577	8

1171 GF IT FACILITIES SECURITY

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	50,052	50,190	50,081	45,905	0	45,905	8-
10110	OVERTIME	925	1,500	1,000	1,500	0	1,500	0
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	780	0
10200	FICA	3,883	3,954	3,877	3,626	0	3,686	6-
10300	HEALTH INSURANCE	4,884	5,028	5,028	6,168	0	6,168	22
10310	COUNTY HSA CONTRIBUTION	1,100	1,200	1,200	0	0	0	100-
10325	DISABILITY INSURANCE	179	180	179	165	0	168	6-
10350	LIFE INSURANCE	72	72	72	72	0	72	0
10375	DENTAL INSURANCE	420	420	420	420	0	420	0
10400	WORKERS COMP	2,180	1,276	1,222	1,196	0	1,216	4-
10500	401 (A) MATCH PLAN	650	520	650	520	0	650	25
10510	CERF-EMPLOYER PD CONTRIBUTION	1,020	1,003	1,007	918	0	934	6-
SUBTOTAL *****		65,365	65,343	64,736	60,490	0	61,499	6-
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	0	100	106	115	0	115	15
23000	OFFICE SUPPLIES	150	340	340	1,195	0	1,195	251
23014	HDWR INSTALLATION SUPPLIES	0	30	27	0	0	0	100-
23018	PRINTER SUPPLIES	0	1,000	500	1,000	0	1,000	0
23035	REPAIR/MAINTENANCE SUPPLIES	26	2,000	1,000	1,500	0	1,500	25-
23810	UNTAGGED HARDWARE AND SOFTWARE	6,454	16,540	16,540	3,800	4,140	7,940	52-
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	5,390	5,390	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	2,000	1,000	0	9,200	9,200	360
23850	UNTAGGED EQUIPMENT & TOOLS	76	4,285	2,800	1,375	7,050	8,425	96
SUBTOTAL *****		6,706	26,295	22,313	8,985	25,780	34,765	32
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	1,515	750	1,221	0	1,221	19-
37210	TRAINING/SCHOOLS	14	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	1,650	1,100	1,625	0	1,625	1-
SUBTOTAL *****		14	3,165	1,850	2,846	0	2,846	10-
UTILITIES								
48000	TELEPHONES	43	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	573	720	720	720	0	720	0
SUBTOTAL *****		616	720	720	720	0	720	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	116	1,000	250	1,000	0	1,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,500	1,000	1,500	0	1,500	0
SUBTOTAL *****		116	2,500	1,250	2,500	0	2,500	0

Information Technology

EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	8,658	12,220	12,220	0	0	100-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	11,330	11,330	0
60200	EQUIP REPAIRS/MAINTENANCE	448	2,000	1,000	2,000	2,000	0
SUBTOTAL *****		9,106	14,220	13,220	13,330	0	6-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	152	5,174	5,174	10,181	10,181	96
70100	SOFTWARE SUBSCRIPTIONS	271	260	260	297	297	14
71100	OUTSOURCED SERVICES	6,151	1,800	750	1,500	1,500	16-
71101	PROFESSIONAL SERVICES	0	3,315	3,315	0	0	100-
SUBTOTAL *****		6,574	10,549	9,499	11,978	0	14
OTHER							
83810	INTERFUND SERVICES USED	8	400	200	400	400	0
83815	FACILITIES INTERNAL SERVC CHRG	1,685	0	0	0	0	0
85710	TRAVEL-OTHER	0	100	50	100	100	0
SUBTOTAL *****		1,693	500	250	500	0	0
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	10,536	5,600	5,600	0	0	100-
92301	REPLC COMPUTER HDWR	8,262	2,000	1,000	0	2,000	0
SUBTOTAL *****		18,798	7,600	6,600	0	2,000	74-
TOTAL EXPENDITURES *****		108,988	130,892	120,438	101,349	27,780	1-

1172 GF IT HARDWARE & SOFTWARE

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	5	0	0	0	0
SUBTOTAL *****		0	0	5	0	0	0	0
TOTAL REVENUES *****		0	0	5	0	0	0	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	3,200	3,200	3,700	0	3,700	15
23014	HDWR INSTALLATION SUPPLIES	0	0	575	0	0	0	0
23016	MEDIA STORAGE SUPPLIES	0	7,200	7,200	15,700	0	15,700	118
23018	PRINTER SUPPLIES	0	3,000	1,500	3,000	0	3,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	12,245	5,745	4,000	15,300	16,585	35
23820	COMPUTER HARDWARE <\$1000	0	9,780	9,780	0	4,450	3,550	63-
23830	REPLC COMPUTER HARDWARE <\$1000	0	39,100	34,100	0	13,450	13,450	65-
23850	UNTAGGED EQUIPMENT & TOOLS	0	8,850	5,000	9,300	11,880	21,180	139
SUBTOTAL *****		0	83,375	67,100	35,700	45,080	77,165	7-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	10,365	10,365	12,675	0	12,675	22
SUBTOTAL *****		0	10,365	10,365	12,675	0	12,675	22
UTILITIES								
48002	DATA COMMUNICATIONS	0	35,605	30,605	39,830	0	39,830	11
48050	MOBILE DEVICE SERVICE	0	4,420	1,000	4,876	0	4,876	10
SUBTOTAL *****		0	40,025	31,605	44,706	0	44,706	12
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	124,967	124,967	0	0	0	100-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	188,295	0	188,295	0
SUBTOTAL *****		0	124,967	124,967	188,295	0	188,295	51
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	237,929	237,929	294,590	0	294,590	23
70100	SOFTWARE SUBSCRIPTIONS	0	177,341	172,341	172,436	11,615	183,676	3
71100	OUTSOURCED SERVICES	0	14,780	14,780	15,800	2,000	17,800	20
71101	PROFESSIONAL SERVICES	0	0	0	0	26,000	26,000	0
SUBTOTAL *****		0	430,050	425,050	482,826	39,615	522,066	21

Information Technology

FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	55,804	53,890	0	35,350	27,550 50-
91900	CONSTRUCTION IN PROGRESS	0	374,204	374,204	0	0	0 100-
92301	REPLC COMPUTER HDWR	0	57,838	42,370	0	177,684	177,684 207
92302	REPLC COMPUTER SOFTWARE	0	103,878	147,161	0	0	155,000 49
SUBTOTAL *****		0	591,724	617,625	0	213,034	360,234 39-
TOTAL EXPENDITURES *****		0	1,280,506	1,276,712	764,202	297,729	1,205,141 6-

1173 GF IT SOFTWARE DEVELOPMENT

100 GENERAL FUND

100 GENERAL FUND			2021	2021	2022	2022	2022	%CHG
ACCT	DESCRIPTION	2020	BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	FROM
		ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
								BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	74,260	76,400	79,805	0	79,805	7
	SUBTOTAL *****	0	74,260	76,400	79,805	0	79,805	7
TOTAL REVENUES *****		0	74,260	76,400	79,805	0	79,805	7
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	580,070	528,333	605,895	0	605,895	4
10200	FICA	0	44,374	39,240	46,350	0	46,350	4
10300	HEALTH INSURANCE	0	43,632	39,137	45,792	0	45,792	4
10310	COUNTY HSA CONTRIBUTION	0	4,800	4,100	4,800	0	4,800	0
10325	DISABILITY INSURANCE	0	2,088	1,821	2,181	0	2,181	4
10330	CNTY PD DEPENDENT PREM-HEALTH	0	11,801	11,136	9,314	0	9,314	21-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	846	764	662	0	662	21-
10350	LIFE INSURANCE	0	648	588	648	0	648	0
10375	DENTAL INSURANCE	0	3,780	3,416	3,780	0	3,780	0
10400	WORKERS COMP	0	928	752	1,030	0	1,030	10
10500	401(A) MATCH PLAN	0	4,680	4,675	4,680	0	5,850	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	9,762	8,713	10,156	0	10,156	4
	SUBTOTAL *****	0	707,409	642,675	735,288	0	736,458	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	300	150	300	0	300	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	380	380	65	0	65	82-
	SUBTOTAL *****	0	680	530	365	0	365	46-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	300	300	1,185	0	1,185	295
37200	REGISTRATION	0	40,140	25,000	45,380	0	45,380	13
37220	TRAVEL: TRAINING RELATED	0	21,115	15,000	17,481	5,250	22,731	7
	SUBTOTAL *****	0	61,555	40,300	64,046	5,250	69,296	13
UTILITIES								
48000	TELEPHONES	0	0	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,080	1,080	1,080	0	1,080	0
	SUBTOTAL *****	0	1,080	1,080	1,080	0	1,080	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	21,055	21,055	21,690	0	21,690	3
70100	SOFTWARE SUBSCRIPTIONS	0	4,274	4,274	0	27,700	27,700	548
71101	PROFESSIONAL SERVICES	0	0	0	0	30,000	30,000	0
71501	PARKING	0	0	0	50	0	50	0
	SUBTOTAL *****	0	25,329	25,329	21,740	57,700	79,440	214
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	7,700	7,700	0	0	0	100-
	SUBTOTAL *****	0	7,700	7,700	0	0	0	100-
TOTAL EXPENDITURES *****		0	803,753	717,614	822,519	62,950	886,639	10

Information Technology

1174 GF IT TECHNICAL SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	74,260	0	0	0	0	100-
	SUBTOTAL *****	0	74,260	0	0	0	0	100-
	TOTAL REVENUES *****	0	74,260	0	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	445,177	419,317	448,424	62,234	510,658	14
10110	OVERTIME	0	2,250	2,250	2,250	0	2,250	0
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	1,300	0
10200	FICA	0	34,228	31,289	34,476	4,761	39,336	14
10300	HEALTH INSURANCE	0	38,604	34,218	42,288	6,168	48,456	25
10310	COUNTY HSA CONTRIBUTION	0	3,600	2,900	1,200	0	1,200	66-
10325	DISABILITY INSURANCE	0	1,538	1,265	1,548	225	1,778	15
10330	CNTY PD DEPENDENT PREM-HEALTH	0	7,276	7,959	4,857	0	4,857	33-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	552	540	147	0	147	73-
10350	LIFE INSURANCE	0	504	420	504	72	576	14
10375	DENTAL INSURANCE	0	2,940	2,649	2,940	420	3,360	14
10400	WORKERS COMP	0	715	623	766	100	868	21
10500	401(A) MATCH PLAN	0	3,640	2,275	3,640	650	4,290	17
10510	CERF-EMPLOYER PD CONTRIBUTION	0	8,550	7,693	8,600	1,245	9,871	15
	SUBTOTAL *****	0	549,574	513,398	551,640	75,875	628,947	14
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	50	100	0	100	0
23014	HDWR INSTALLATION SUPPLIES	0	0	90	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	1,015	1,015	0
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	450	450	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	900	2,405	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	650	650	0
23855	UNTAGGED FURNITURE/FIXTURES	0	2,700	2,700	0	0	0	100-
	SUBTOTAL *****	0	3,700	5,245	100	2,115	2,215	40-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	340	340	340	0	340	0
37200	REGISTRATION	0	29,715	18,000	20,650	2,500	23,150	22-
37220	TRAVEL: TRAINING RELATED	0	14,570	10,000	17,325	1,500	18,825	29
	SUBTOTAL *****	0	44,625	28,340	38,315	4,000	42,315	5-
UTILITIES								
48000	TELEPHONES	0	0	0	0	0	0	0
48002	DATA COMMUNICATIONS	0	600	600	0	0	0	100-
48050	MOBILE DEVICE SERVICE	0	2,760	2,760	2,400	0	2,400	13-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	2,160	2,160	2,160	540	2,700	25
	SUBTOTAL *****	0	5,520	5,520	4,560	540	5,100	8-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	7,075	7,075	0	0	0	100-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	4,640	0	4,640	0
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	1,500	2,000	0	2,000	0
	SUBTOTAL *****	0	9,075	8,575	6,640	0	6,640	27-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	3,333	3,333	0	199	199	94-
71100	OUTSOURCED SERVICES	0	0	6,480	0	0	0	0
71101	PROFESSIONAL SERVICES	0	7,500	7,500	7,500	0	7,500	0
	SUBTOTAL *****	0	10,833	17,313	7,500	199	7,699	29-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	6,200	6,200	0
91301	COMPUTER HARDWARE	0	0	0	0	2,600	2,600	0
92301	REPLC COMPUTER HDWR	0	13,700	13,700	0	0	0	100-
	SUBTOTAL *****	0	13,700	13,700	0	8,800	8,800	36-
	TOTAL EXPENDITURES *****	0	637,027	592,091	608,755	91,529	701,716	10

Information Technology

1175 GIS - CONSORTIUM

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	602	0	0	0	0	0	0
	SUBTOTAL *****	602	0	0	0	0	0	0
	TOTAL REVENUES *****	602	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23016	MEDIA STORAGE SUPPLIES	470	0	0	0	0	0	0
	SUBTOTAL *****	470	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	144	0	0	0	0	0	0
	SUBTOTAL *****	144	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	614	0	0	0	0	0	0

1176 GF IT GIS

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	56,152	11,672	11,672	11,670	0	11,670	0
3826	PRIOR YEAR COST REPAYMENT	36	0	0	0	0	0	0
3830	SALES	0	500	0	500	0	500	0
	SUBTOTAL *****	56,188	12,172	11,672	12,170	0	12,170	0
	TOTAL REVENUES *****	56,188	12,172	11,672	12,170	0	12,170	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	148,966	183,310	173,682	194,438	0	194,438	6
10101	SALARY & WAGES FMLA SL COVID19	3,534	0	0	0	0	0	0
10110	OVERTIME	0	200	200	200	0	200	0
10200	FICA	11,414	14,038	13,085	14,889	0	14,889	6
10300	HEALTH INSURANCE	14,096	17,640	16,821	18,504	0	18,504	4
10325	DISABILITY INSURANCE	554	660	624	699	0	699	5
10330	CNTY PD DEPENDENT PREM-HEALTH	1,205	2,646	882	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	326	404	306	257	0	257	36-
10350	LIFE INSURANCE	178	216	204	216	0	216	0
10375	DENTAL INSURANCE	1,036	1,260	1,201	1,260	0	1,260	0
10400	WORKERS COMP	372	293	306	330	0	330	12
10500	401(A) MATCH PLAN	1,600	1,560	1,475	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,050	3,666	3,488	3,888	0	3,888	6
	SUBTOTAL *****	186,331	225,893	212,274	236,241	0	236,241	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	131	500	500	500	0	500	0
23001	PRINTED MATERIALS	0	50	25	50	0	50	0
23016	MEDIA STORAGE SUPPLIES	0	575	575	575	0	575	0
23017	COMPUTER PAPER	102	0	0	0	0	0	0
23018	PRINTER SUPPLIES	0	400	400	400	0	400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	95	500	300	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	332	400	250	400	0	400	0
	SUBTOTAL *****	660	2,425	2,050	2,425	0	2,425	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	285	325	325	325	0	325	0
37200	REGISTRATION	499	3,770	2,500	4,413	0	4,413	17
37210	TRAINING/SCHOOLS	2,292	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	7,065	3,500	9,800	0	9,800	38
	SUBTOTAL *****	3,076	11,160	6,325	14,538	0	14,538	30

Information Technology

UTILITIES							
48000	TELEPHONES	129	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	13	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	521	540	540	540	0	540
SUBTOTAL *****		663	540	540	540	0	540
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	685	685	0	0	100-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	1,125	0	1,125
SUBTOTAL *****		0	685	685	1,125	0	1,125
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	26,923	26,538	26,538	27,642	0	27,642
70100	SOFTWARE SUBSCRIPTIONS	1,863	2,050	2,050	1,977	1,000	2,977
71100	OUTSOURCED SERVICES	0	1,340	500	1,340	0	1,340
SUBTOTAL *****		28,786	29,928	29,088	30,959	1,000	31,959
OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	10	10	10	0	10
83815	FACILITIES INTERNAL SERVC CHR	7,028	0	0	0	0	0
84010	RECEPTION/MEETINGS	0	100	50	100	0	100
85710	TRAVEL-OTHER	0	275	100	275	0	275
SUBTOTAL *****		7,028	385	160	385	0	385
FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	1,029	0	0	0	0	0
SUBTOTAL *****		1,029	0	0	0	0	0
TOTAL EXPENDITURES *****		227,573	271,016	251,122	286,213	1,000	287,213
							6

2012 ASR IT HARDWARE & SOFTWARE

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	0	0	0	275	0	275	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	805	805	0
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	4,400	4,400	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	5,900	5,900	0
SUBTOTAL *****		0	0	0	275	11,105	11,380	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	315	0	315	0
SUBTOTAL *****		0	0	0	315	0	315	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	0	0	0	9,422	0	9,422	0
SUBTOTAL *****		0	0	0	9,422	0	9,422	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	13,735	0	13,735	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	4,226	0	4,226	0
SUBTOTAL *****		0	0	0	17,961	0	17,961	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	1,100	1,100	0
92301	REPLC COMPUTER HDWR	0	0	0	18,333	6,200	24,533	0
SUBTOTAL *****		0	0	0	18,333	7,300	25,633	0
TOTAL EXPENDITURES *****		0	0	0	46,306	18,405	64,711	0

Information Technology

2083 R&B IT HARDWARE & SOFTWARE

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	750	750	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	6,800	6,800	0
	SUBTOTAL *****	0	0	0	0	7,550	7,550	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	547	0	547	0
	SUBTOTAL *****	0	0	0	547	0	547	0
UTILITIES								
48002	DATA COMMUNICATIONS	0	0	0	26,545	0	26,545	0
48050	MOBILE DEVICE SERVICE	0	0	0	1,250	0	1,250	0
	SUBTOTAL *****	0	0	0	27,795	0	27,795	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	0	0	0	1,240	0	1,240	0
	SUBTOTAL *****	0	0	0	1,240	0	1,240	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	7,864	0	7,864	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	7,380	0	7,380	0
	SUBTOTAL *****	0	0	0	15,244	0	15,244	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	1,750	1,750	0
92301	REPLC COMPUTER HDWR	0	0	0	0	14,600	14,600	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	2,000	2,000	0
	SUBTOTAL *****	0	0	0	0	18,350	18,350	0
	TOTAL EXPENDITURES *****	0	0	0	44,826	25,900	70,726	0

2703 911/EM IT ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	399	0	0	0	0	0	0
	SUBTOTAL *****	399	0	0	0	0	0	0
	TOTAL REVENUES *****	399	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	353,413	0	0	0	0	0	0
10110	OVERTIME	10,625	0	0	0	0	0	0
10120	HOLIDAY WORKED	13	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	6	0	0	0	0	0	0
10200	FICA	26,986	0	0	0	0	0	0
10300	HEALTH INSURANCE	30,132	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	6,000	0	0	0	0	0	0
10325	DISABILITY INSURANCE	1,263	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	4,395	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	441	0	0	0	0	0	0
10350	LIFE INSURANCE	432	0	0	0	0	0	0
10375	DENTAL INSURANCE	2,520	0	0	0	0	0	0
10400	WORKERS COMP	934	0	0	0	0	0	0
10500	401(A) MATCH PLAN	3,250	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	7,283	0	0	0	0	0	0
	SUBTOTAL *****	447,693	0	0	0	0	0	0

Information Technology

MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	36	200	150	200	0	200	0
23000	OFFICE SUPPLIES	120	500	500	500	0	500	0
23001	PRINTED MATERIALS	0	200	200	200	0	200	0
23018	PRINTER SUPPLIES	992	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	11,225	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	4,224	0	0	0	0	0	0
SUBTOTAL *****		16,597	900	850	900	0	900	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	2,503	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	770	0	0	0	0	0	0
SUBTOTAL *****		3,273	0	0	0	0	0	0
UTILITIES								
48002	DATA COMMUNICATIONS	41,622	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	1,642	0	0	0	0	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,432	0	0	0	0	0	0
SUBTOTAL *****		44,696	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	237,806	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	270	0	0	0	0	0	0
SUBTOTAL *****		238,076	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	285,330	1,290	1,290	1,683	0	1,683	30
70100	SOFTWARE SUBSCRIPTIONS	81,581	0	0	384	0	384	0
71100	OUTSOURCED SERVICES	746	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	14,306	0	0	0	0	0	0
71501	PARKING	940	0	0	0	0	0	0
SUBTOTAL *****		382,903	1,290	1,290	2,067	0	2,067	60
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	21,130	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	12,131	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	486,839	0	0	0	0	0	0
SUBTOTAL *****		520,100	0	0	0	0	0	0
TOTAL EXPENDITURES *****		1,653,338	2,190	2,140	2,967	0	2,967	35

2708 911/EM IT HARDWARE & SOFTWARE

270 911/EM SALES TAX FUND

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23018	PRINTER SUPPLIES	0	3,400	3,400	3,400	0	3,400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	5,075	3,075	4,000	14,010	18,010	254
23820	COMPUTER HARDWARE <\$1000	0	320	320	0	3,000	3,000	837
23830	REPLC COMPUTER HARDWARE <\$1000	0	9,400	6,900	0	23,800	23,800	153
23850	UNTAGGED EQUIPMENT & TOOLS	0	5,970	3,720	5,970	0	5,970	0
SUBTOTAL *****		0	24,165	17,415	13,370	40,810	54,180	124
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	1,617	0	1,617	0
SUBTOTAL *****		0	0	0	1,617	0	1,617	0
UTILITIES								
48002	DATA COMMUNICATIONS	0	35,605	35,605	44,005	0	44,005	23
48050	MOBILE DEVICE SERVICE	0	675	675	675	0	675	0
SUBTOTAL *****		0	36,280	36,280	44,680	0	44,680	23
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	152,411	152,411	0	0	0	100-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	210,670	0	210,670	0
60200	EQUIP REPAIRS/MAINTENANCE	0	1,300	1,300	1,300	0	1,300	0
SUBTOTAL *****		0	153,711	153,711	211,970	0	211,970	38

Information Technology

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	316,828	316,828	398,690	5,250	403,940	27
70100	SOFTWARE SUBSCRIPTIONS	0	177,011	177,011	132,430	9,500	141,930	19-
71100	OUTSOURCED SERVICES	0	980	980	1,280	32,195	33,475	,315
71101	PROFESSIONAL SERVICES	0	3,210	3,210	0	4,000	4,000	24
SUBTOTAL *****		0	498,029	498,029	532,400	50,945	583,345	17
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	1,100	1,100	0	3,700	3,700	236
91302	COMPUTER SOFTWARE	0	0	0	0	91,100	91,100	0
92301	REPLC COMPUTER HDWR	0	5,000	4,000	0	1,534,600	1,534,600	0
SUBTOTAL *****		0	6,100	5,100	0	1,629,400	1,629,400	**
TOTAL EXPENDITURES *****		0	718,285	710,535	804,037	1,721,155	2,525,192	252

2709 911/EM IT TECHNICAL SUPPORT

270 911/EM SALES TAX FUND

270	911/EM SALES TAX FUND							
		2020	2021		2022	2022	2022	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2021 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	356,616	334,805	371,582	0	371,582	4
10110	OVERTIME	0	15,000	12,000	15,000	0	15,000	0
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	1,300	0
10120	HOLIDAY WORKED	0	0	49	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	24	0	0	0	0
10200	FICA	0	28,428	25,987	29,573	0	29,672	4
10300	HEALTH INSURANCE	0	31,020	31,020	32,568	0	32,568	4
10310	COUNTY HSA CONTRIBUTION	0	6,000	5,750	6,000	0	6,000	0
10325	DISABILITY INSURANCE	0	1,283	1,273	1,337	0	1,342	4
10330	CNTY PD DEPENDENT PREM-HEALTH	0	4,524	2,451	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	441	307	294	0	294	33-
10350	LIFE INSURANCE	0	432	432	432	0	432	0
10375	DENTAL INSURANCE	0	2,520	2,520	2,520	0	2,520	0
10400	WORKERS COMP	0	594	618	657	0	659	10
10500	401(A) MATCH PLAN	0	3,120	3,250	3,120	0	3,120	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	7,132	7,288	7,431	0	7,457	4
SUBTOTAL *****		0	457,110	427,774	470,514	0	471,946	3
MATERIALS & SUPPLIES								
23830	REPLC COMPUTER HARDWARE <\$1000	0	6,600	6,140	0	0	0	100-
SUBTOTAL *****		0	6,600	6,140	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	15,100	8,000	13,820	0	13,820	8-
37220	TRAVEL: TRAINING RELATED	0	8,310	4,300	8,310	0	8,310	0
SUBTOTAL *****		0	23,410	12,300	22,130	0	22,130	5-
UTILITIES								
48000	TELEPHONES	0	360	0	0	0	0	100-
48050	MOBILE DEVICE SERVICE	0	1,200	1,200	1,200	0	1,200	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,620	1,620	1,620	0	1,620	0
SUBTOTAL *****		0	3,180	2,820	2,820	0	2,820	11-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	100	100	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	2,655	2,655	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	10,000	6,000	10,000	0	10,000	0
71501	PARKING	0	960	960	50	0	50	94-
SUBTOTAL *****		0	13,715	9,715	10,050	0	10,050	27-
OTHER								
85710	TRAVEL-OTHER	0	500	200	500	0	500	0
SUBTOTAL *****		0	500	200	500	0	500	0
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	0	0	0	0	0	0
SUBTOTAL *****		0	0	0	0	0	0	0
TOTAL EXPENDITURES *****		0	504,515	458,949	506,014	0	507,446	1

Information Technology

2905 LEST IT HARDWARE & SOFTWARE

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48002	DATA COMMUNICATIONS	11,541	11,545	11,545	0	0	0	100-
	SUBTOTAL *****	11,541	11,545	11,545	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	26,670	29,955	29,955	0	0	0	100-
	SUBTOTAL *****	26,670	29,955	29,955	0	0	0	100-
	TOTAL EXPENDITURES *****	38,211	41,500	41,500	0	0	0	100-

6107 FM IT HARDWARE & SOFTWARE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	305	305	0
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	300	300	0
	SUBTOTAL *****	0	0	0	0	605	605	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	340	0	340	0
	SUBTOTAL *****	0	0	0	340	0	340	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	0	0	435	0	435	0
	SUBTOTAL *****	0	0	0	435	0	435	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	0	0	0	166	0	166	0
	SUBTOTAL *****	0	0	0	166	0	166	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	717	0	717	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	4,488	0	4,488	0
	SUBTOTAL *****	0	0	0	5,205	0	5,205	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	1,100	1,100	0
92301	REPLC COMPUTER HDWR	0	0	0	0	3,300	3,300	0
	SUBTOTAL *****	0	0	0	0	4,400	4,400	0
	TOTAL EXPENDITURES *****	0	0	0	6,146	5,005	11,151	0

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Mail Services

Department Number 1194

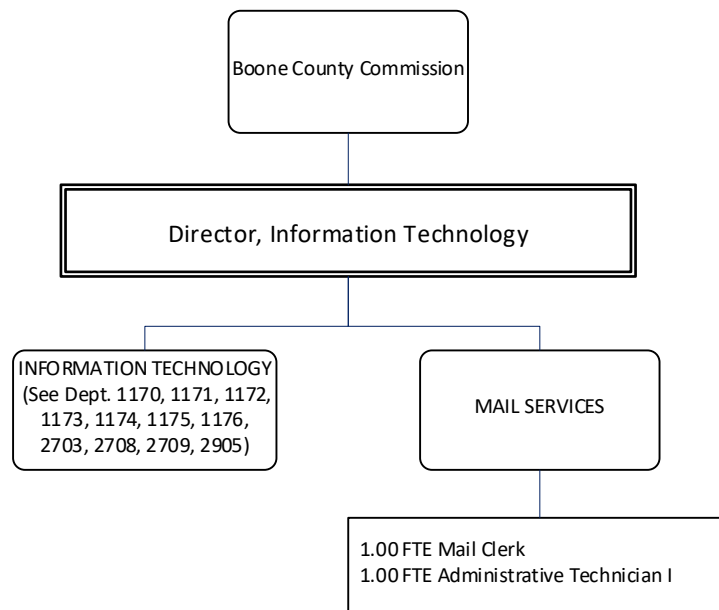
Mission

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

Budget Highlights

There are no significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 GF IT MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	31,788	25,500	25,500	25,840	0	25,840	1
	SUBTOTAL *****	31,788	25,500	25,500	25,840	0	25,840	1
	TOTAL REVENUES *****	31,788	25,500	25,500	25,840	0	25,840	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	57,010	57,761	54,974	62,040	0	63,434	9
10110	OVERTIME	1,116	3,000	3,000	3,000	0	3,000	0
10115	SHIFT DIFFERENTIAL	43	100	0	0	0	0	100-
10200	FICA	4,300	4,648	4,206	4,975	0	5,082	9
10300	HEALTH INSURANCE	11,240	11,760	10,235	11,448	0	11,448	2-
10310	COUNTY HSA CONTRIBUTION	0	0	1,000	1,200	0	1,200	0
10325	DISABILITY INSURANCE	190	208	187	223	0	224	7
10330	CNTY PD DEPENDENT PREM-HEALTH	904	1,984	1,984	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	52	110	110	0	0	0	100-
10350	LIFE INSURANCE	137	144	129	144	0	144	0
10375	DENTAL INSURANCE	826	840	784	840	0	840	0
10400	WORKERS COMP	1,636	999	546	1,081	0	1,128	12
10500	401(A) MATCH PLAN	300	1,040	1,225	1,040	0	1,300	25
10510	CERF-EMPLOYER PD CONTRIBUTION	1,136	1,154	1,078	1,240	0	1,268	9
10600	UNEMPLOYMENT BENEFITS	234	0	0	0	0	0	0
	SUBTOTAL *****	79,124	83,748	79,458	87,231	0	89,068	6
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	187,328	309,500	210,000	309,500	0	309,500	0
22005	MAILING FEES/PERMITS/RENTALS	2,420	3,800	3,800	3,800	0	3,800	0
22010	SHIPPING CHARGES	97	0	0	0	0	0	0
23000	OFFICE SUPPLIES	3,371	4,000	4,000	4,000	0	4,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	5,000	500	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	103	350	200	360	0	360	2
	SUBTOTAL *****	193,319	322,650	218,500	317,660	0	317,660	2-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	200	50	200	0	200	0
	SUBTOTAL *****	0	200	50	200	0	200	0
UTILITIES								
48000	TELEPHONES	43	200	0	0	0	0	100-
48050	MOBILE DEVICE SERVICE	68	60	60	60	0	60	0
	SUBTOTAL *****	111	260	60	60	0	60	77-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	720	1,400	1,300	1,400	0	1,400	0
59100	VEHICLE REPAIRS/MAINTENANCE	596	1,600	700	1,625	0	1,625	1
59105	TIRES	0	650	100	650	0	650	0
	SUBTOTAL *****	1,316	3,650	2,100	3,675	0	3,675	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,950	16,015	16,015	16,015	0	16,015	0
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	10,950	17,015	17,015	17,015	0	17,015	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	6,000	6,400	6,500	6,700	0	6,700	4
70100	SOFTWARE SUBSCRIPTIONS	0	3,560	0	0	0	0	100-
71100	OUTSOURCED SERVICES	294	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	1,130	924	924	924	0	924	0
	SUBTOTAL *****	7,424	10,884	7,424	7,624	0	7,624	30-
OTHER								
83810	INTERFUND SERVICES USED	322	700	700	700	0	700	0
83815	FACILITIES INTERNAL SERVC CHRG	21,199	0	0	0	0	0	0
	SUBTOTAL *****	21,521	700	700	700	0	700	0

Mail Services

FIXED ASSET ADDITIONS							
92300 REPLCMENT MACH & EQUIP	7,344	0	0	0	0	0	0
SUBTOTAL *****	7,344	0	0	0	0	0	0
TOTAL EXPENDITURES *****	321,109	439,107	325,307	434,165	0	436,002	1-

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Non-Departmental

Department Number 1190

Mission

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

Budget Highlights

Property Tax Revenue-- The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005 and has remained at that rate. 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. The budgeted tax rate for Fiscal Year 2022 remains unchanged.

Sales Tax Revenue—The growing prevalence of untaxed e-commerce continues to negatively impact local sales tax revenue. The FY 2022 budget assumes 2.0% growth in sales tax revenue.

Hospital Lease Revenue—The County receives two lease payment components pursuant to the hospital lease agreement. 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). The current lease term expired December 31 2021, and has not been replaced with a new lease agreement. As a result, the lease revenue has been removed from the FY 2022 budget.

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).

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 or 2022 budgets.

There are no other significant changes to the budget.

Non-Departmental

Annual Budget

1190 GF NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,897,130	2,938,300	2,789,000	3,101,500	0	3,101,500	5
3002	PERSONAL PROPERTY CY	653,918	635,000	632,700	703,800	0	703,800	10
3003	RAILROAD AND UTILITY CY	50,613	48,000	44,300	48,600	0	48,600	1
3004	REPLACEMENT SURTAX/GEN CY	261,251	255,000	255,000	255,000	0	255,000	0
3011	REAL ESTATE PY	38,143	36,000	48,000	38,000	0	38,000	5
3012	PERSONAL PROPERTY PY	72,061	67,000	75,000	70,000	0	70,000	4
3013	RAILROAD & UTILITY PY	0	0	12	0	0	0	0
3055	OTHER PROP TAX PASS THRU	6,413	6,400	6,400	6,400	0	6,400	0
	SUBTOTAL *****	3,979,529	3,985,700	3,850,412	4,223,300	0	4,223,300	6
SALES TAXES								
3110	SALES TAXES	14,459,278	14,123,000	15,905,000	16,223,000	0	16,223,000	14
	SUBTOTAL *****	14,459,278	14,123,000	15,905,000	16,223,000	0	16,223,000	15
FRANCHISE TAXES								
3210	MEDIACOM	78,646	80,000	79,000	79,000	0	79,000	1-
3220	CHARTER COMMUNICATIONS	85,404	85,000	81,000	84,000	0	84,000	1-
	SUBTOTAL *****	164,050	165,000	160,000	163,000	0	163,000	1-
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	3,239	8,000	7,000	7,000	0	7,000	12-
3446	COUNTY STOCK INSURANCE	10,692	14,000	14,000	14,000	0	14,000	0
3490	FISH & WILDLIFE PILT	1,258	1,500	1,182	1,500	0	1,500	0
	SUBTOTAL *****	15,189	23,500	22,182	22,500	0	22,500	4-
CHARGES FOR SERVICES								
3550	COMMISSIONS	13	10	10	10	0	10	0
	SUBTOTAL *****	13	10	10	10	0	10	0
FINES AND FORFEITURES								
3615	FINES & FORFEITURES-LOCAL	21,160	10,000	16,000	16,000	0	16,000	60
	SUBTOTAL *****	21,160	10,000	16,000	16,000	0	16,000	60
INTEREST								
3710	INTEREST	5	21	21	21	0	21	0
3718	INT-SALES TAX	8,748	8,000	8,000	8,000	0	8,000	0
3719	INT-FINANCIAL INST TAX	46	10	50	50	0	50	400
	SUBTOTAL *****	8,799	8,031	8,071	8,071	0	8,071	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	2,705,613	1,292,300	1,198,189	1,456,000	0	1,456,000	12
3820	LAND & BLDG RENT/LEASE	144,890	144,890	131,588	88,316	0	88,316	39-
3821	BLDG RENT	35,317	35,317	35,317	44,261	0	44,261	25
3822	OTHER LEASE REVENUE	20,626	0	0	0	0	0	0
3823	HOSPITAL LEASE	1,996,687	1,520,000	2,023,842	0	0	0	100-
3835	SALE OF CAPITAL FIXED ASSET	10	1,500	1,500	1,500	0	1,500	0
3836	SALE OF NON-CAPITAL ASSETS	2,797	1,000	1,000	1,000	0	1,000	0
3871	CERF EMPLOYER CONTRIBUTION REF	29,375	15,000	34,000	25,000	0	25,000	66
3880	CONTRIBUTIONS	11,170	0	0	0	0	0	0
3890	MISCELLANEOUS	577	0	715	0	0	0	0
3891	DIVIDENDS/REBATES	2,449	2,900	3,500	2,800	0	2,800	3-
3892	OVERAGE	0	0	2	0	0	0	0
	SUBTOTAL *****	4,949,511	3,012,907	3,429,653	1,618,877	0	1,618,877	46-

OTHER FINANCING SOURCES

Non-Departmental

3912	OTI: FROM DEBT SERVICE FUND	37,766	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	110,778	204,436	204,435	0	0	0	100-
SUBTOTAL *****		148,544	204,436	204,435	0	0	0	100-
TOTAL REVENUES *****		23,746,073	21,532,584	23,595,763	22,274,758	0	22,274,758	3
UTILITIES								
48000	TELEPHONES	634	1,272	0	0	0	0	100-
48100	NATURAL GAS	2,576	2,400	2,640	2,700	0	2,700	12
48200	ELECTRICITY	2,964	1,560	6,000	1,560	0	1,560	0
48300	WATER	311	324	270	324	0	324	0
48500	STORM WATER UTILITY	5,152	5,160	5,152	5,160	0	5,160	0
48600	SEWER USE	464	420	460	480	0	480	14
SUBTOTAL *****		12,101	11,136	14,522	10,224	0	10,224	8-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	16,388	12,935	12,935	880	0	880	93-
71101	PROFESSIONAL SERVICES	99,300	135,300	105,000	115,300	0	115,300	14-
71500	LEASE CHARGES (GASB 87)	35,316	0	0	0	0	0	0
71505	CONDO ASSESSMENT	0	35,317	35,316	44,261	0	44,261	25
SUBTOTAL *****		151,004	183,552	153,251	160,441	0	160,441	13-
OTHER								
83160	RECYCLING & DUMP FEES	290	200	200	200	0	200	0
83200	FEES & COMMISSIONS	259	240	240	240	0	240	0
83815	FACILITIES INTERNAL SERVC CHRG	223,978	155,941	155,941	159,038	0	159,038	1
84010	RECEPTION/MEETINGS	13,925	0	0	0	0	0	0
86882	TIF SALES TAX PAYMENTS	16,535	9,600	8,000	9,600	0	9,600	0
86896	SHORTAGE	0	50	0	100	0	100	100
86897	FICA/FED W/H OVER AND SHORT	-1	50	0	0	0	0	100-
86898	SHORTAGES & OVERAGES- NET	4	0	0	0	0	0	0
86900	MISCELLANEOUS	2,052	2,000	0	2,000	0	2,000	0
86910	PY ENCUMBRANCES NOT USED	-3,556	0	-552	0	0	0	0
SUBTOTAL *****		253,486	168,081	163,829	171,178	0	171,178	2
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	30,200	30,105	0	0	0	100-
SUBTOTAL *****		0	30,200	30,105	0	0	0	100-
TOTAL EXPENDITURES *****		416,591	392,969	361,707	341,843	0	341,843	13-

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Purchasing

Department Number 1118

Mission

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 with regard to the County's procurement activities. 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, using 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 \$12,000. 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

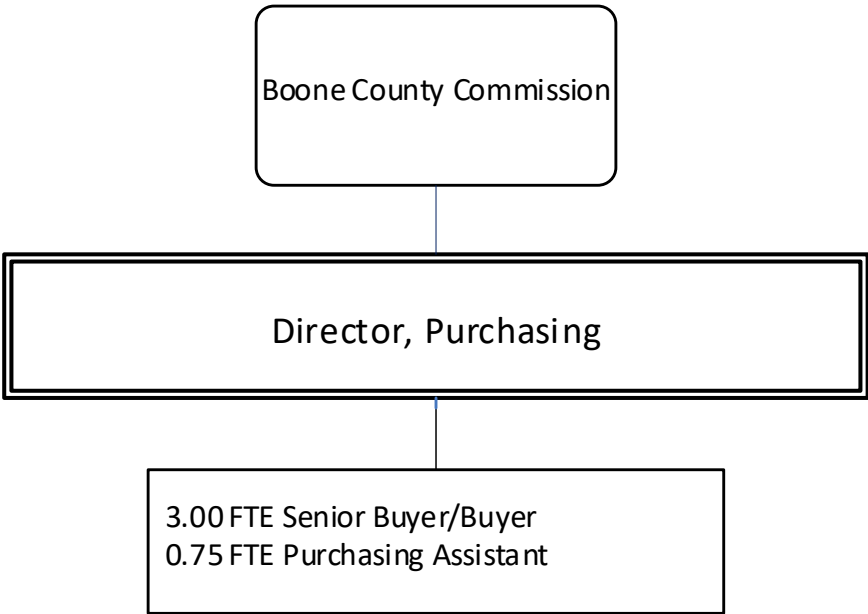
The FY 2022 Budget includes funding for an additional full-time benefitted Buyer position. There are no other significant changes to this budget.

Purchasing

Personnel Detail

Position Title	2020 Full-time Equivalent	2021 Full-time Equivalent	2022 Full-time Equivalent	2021-2022 Change
Director, Purchasing	1.00	1.00	1.00	-
Senior Buyer/Buyer	2.00	3.00	3.00	-
Purchasing Assistant	0.75	0.75	0.75	-
Total FTEs	3.75	4.75	4.75	-
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	210,579	212,513	211,664	225,351	39,721	265,072	24
10200	FICA	14,528	16,257	15,192	17,239	3,039	20,278	24
10300	HEALTH INSURANCE	22,020	22,668	22,668	23,784	5,150	28,934	27
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	752	765	791	811	171	982	28
10330	CNTY PD DEPENDENT PREM-HEALTH	11,194	9,538	9,539	10,008	0	10,008	4
10331	CNTY PD DEPENDENT PREM-DENTAL	699	699	698	699	0	699	0
10350	LIFE INSURANCE	264	288	265	288	60	348	20
10375	DENTAL INSURANCE	1,680	1,680	1,680	1,680	350	2,030	20
10400	WORKERS COMP	557	339	360	383	68	451	33
10500	401(A) MATCH PLAN	1,950	2,080	1,950	2,080	550	2,630	26
10510	CERF-EMPLOYER PD CONTRIBUTION	2,436	2,486	2,452	2,626	0	2,626	5
SUBTOTAL *****		267,859	270,513	268,459	286,149	49,109	335,258	24
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	5,000	0	0	0	0	0	0
23000	OFFICE SUPPLIES	265	1,000	500	1,640	0	1,640	64
23001	PRINTED MATERIALS	0	400	200	400	0	400	0
23050	OTHER SUPPLIES	233	840	700	200	0	200	76-
23850	UNTAGGED EQUIPMENT & TOOLS	0	100	50	100	650	750	650
SUBTOTAL *****		5,498	2,340	1,450	2,340	650	2,990	28
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	660	840	680	840	243	1,083	28
37200	REGISTRATION	693	3,745	1,695	3,150	0	3,150	15-
37210	TRAINING/SCHOOLS	747	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	1,147	100	4,731	0	4,731	312
SUBTOTAL *****		2,100	5,732	2,475	8,721	243	8,964	56
UTILITIES								
48000	TELEPHONES	579	816	600	636	130	766	6-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	516	540	516	540	0	540	0
SUBTOTAL *****		1,095	1,356	1,116	1,176	130	1,306	4-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	169	0	0	0	0	0	0
SUBTOTAL *****		169	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	414	800	600	800	100	900	12
SUBTOTAL *****		414	800	600	800	100	900	12
OTHER								
83155	MEMBERSHIP FEE (SAMS, ETC)	300	300	300	300	0	300	0
83815	FACILITIES INTERNAL SERVC CHRG	30,583	12,077	12,077	14,741	0	14,741	22
84010	RECEPTION/MEETINGS	26	400	10	400	0	400	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,450	2,000	1,600	2,000	0	2,000	0
85710	TRAVEL-OTHER	0	400	100	400	0	400	0
SUBTOTAL *****		32,359	15,177	14,087	17,841	0	17,841	18
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	1,381	1,381	0
92100	REPLCMENT FURN & FIXTURES	0	1,253	0	0	0	0	100-
SUBTOTAL *****		0	1,253	0	0	1,381	1,381	10
TOTAL EXPENDITURES *****		309,494	297,171	288,187	317,027	51,613	368,640	24

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	2020	2021	2022	2022	2022	2022
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	GF Recorder	\$ 506,355	\$ 506,246	\$ 449,897	\$ 98,152	\$ -	\$ 548,049
280	2800	Record Prsvnt Fund Activity	322,165	357,730	-	341,505	-	341,505
Total			<u>\$ 828,520</u>	<u>\$ 863,976</u>	<u>\$ 449,897</u>	<u>\$ 439,657</u>	<u>\$ -</u>	<u>\$ 889,554</u>

Personnel Summary

Position Title	2020	2021	2022	2021-2022
	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	-
Lead Deputy Recorder	-	-	1.00	1.00
Deputy Recorder	5.00	5.00	4.00	(1.00)
Total FTEs	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>-</u>

Recorder of Deeds

Department Numbers 1160, 2800

Mission

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

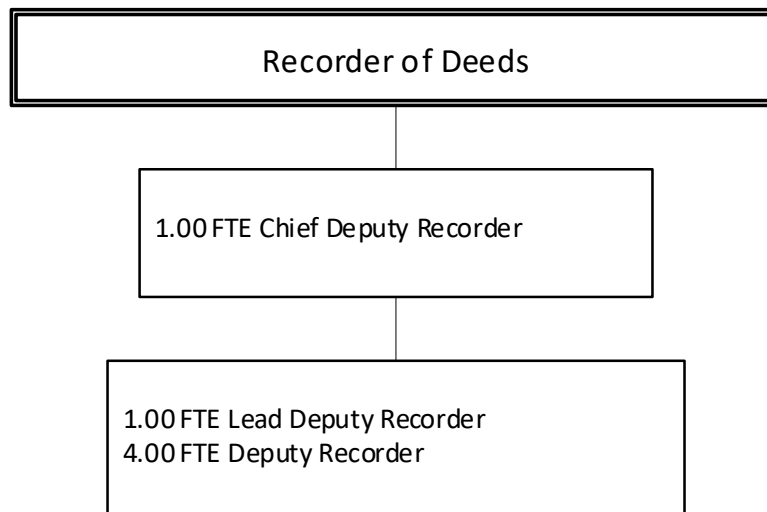
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax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

Budget Highlights

General Fund (Dept. No. 1160): Real estate recording fees peaked in 2002-2003, declining substantially in the following years. Real estate recording revenues for 2020 exceeded original budget projections due to record-low interest rates; the 2022 budget assumes a reduction in fees as volume is expected to return to more normal level, particularly in light of increased interest rates.

Record Preservation Fund (Dept. No. 2800): The Outside Services appropriation (account #71100) includes funding for archival restoration and microfilming costs. The Contingency appropriation is for unspecified needs that may arise during the year; in the event of such need, budget revisions transferring funds from Contingency to the appropriate account would be approved by the Recorder of Deeds.

Organizational Chart



Recorder of Deeds

Annual Budget

1160 GF RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	18,964	16,000	16,000	15,000	0	15,000	6-
	SUBTOTAL *****	18,964	16,000	16,000	15,000	0	15,000	6-
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	93,838	70,000	100,000	90,000	0	90,000	28
3562	REAL ESTATE FEES	775,340	550,000	680,000	550,000	0	550,000	0
	SUBTOTAL *****	869,178	620,000	780,000	640,000	0	640,000	3
	TOTAL REVENUES *****	888,142	636,000	796,000	655,000	0	655,000	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	337,491	339,601	339,675	359,546	0	359,546	5
10200	FICA	24,390	25,979	25,121	27,505	0	27,505	5
10300	HEALTH INSURANCE	30,132	31,020	31,020	32,568	0	32,568	4
10310	COUNTY HSA CONTRIBUTION	4,800	6,000	4,800	6,000	0	6,000	0
10325	DISABILITY INSURANCE	1,196	1,222	1,209	1,294	0	1,294	5
10330	CNTY PD DEPENDENT PREM-HEALTH	10,263	9,999	7,353	10,098	0	10,098	0
10331	CNTY PD DEPENDENT PREM-DENTAL	751	772	624	625	0	625	19-
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	780	543	594	611	0	611	12
10500	401(A) MATCH PLAN	3,510	3,640	3,535	3,640	0	4,550	25
10510	CERF-EMPLOYER PD CONTRIBUTION	3,417	3,466	3,402	3,656	0	3,656	5
	SUBTOTAL *****	420,174	425,686	420,777	448,987	0	449,897	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	226	310	298	310	0	310	0
23000	OFFICE SUPPLIES	4,847	5,400	4,000	5,700	0	5,700	5
23001	PRINTED MATERIALS	1,100	1,450	1,350	1,450	0	1,450	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	350	100	350	0	350	0
23855	UNTAGGED FURNITURE/FIXTURES	0	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	6,173	8,710	6,948	9,010	0	9,010	3
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	200	200	200	0	200	0
37200	REGISTRATION	0	550	500	1,100	0	1,100	100
37220	TRAVEL: TRAINING RELATED	484	1,050	715	3,050	0	3,050	190
37230	MEALS & LODGING-TRAINING	1,089	0	0	0	0	0	0
37240	REGISTRATION/TUITION	825	0	0	0	0	0	0
	SUBTOTAL *****	2,398	1,800	1,415	4,350	0	4,350	142
UTILITIES								
48000	TELEPHONES	963	1,000	950	1,000	0	1,000	0
	SUBTOTAL *****	963	1,000	950	1,000	0	1,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,180	2,700	2,000	4,450	0	4,450	64
60200	EQUIP REPAIRS/MAINTENANCE	150	150	150	0	0	0	100-
	SUBTOTAL *****	2,330	2,850	2,150	4,450	0	4,450	56
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	63,478	66,100	66,100	79,292	0	79,292	19
86896	SHORTAGE	2	100	10	50	0	50	50-
	SUBTOTAL *****	63,480	66,200	66,110	79,342	0	79,342	20
	TOTAL EXPENDITURES *****	495,518	506,246	498,350	547,139	0	548,049	8

Recorder of Deeds

2800 RECORD PRSVNT FUND ACTIVITY

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	118,847	90,000	125,000	100,000	0	100,000	11
	SUBTOTAL *****	118,847	90,000	125,000	100,000	0	100,000	11
INTEREST								
3711	INT-OVERNIGHT	731	1,000	425	400	0	400	60-
3712	INT-LONG TERM INVEST	8,445	10,000	5,220	5,000	0	5,000	50-
3798	INC/DEC IN FV OF INVESTMENTS	1,985	0	0	0	0	0	0
	SUBTOTAL *****	11,161	11,000	5,645	5,400	0	5,400	51-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	2,221	0	0	0	0	0	0
	SUBTOTAL *****	2,221	0	0	0	0	0	0
	TOTAL REVENUES *****	132,229	101,000	130,645	105,400	0	105,400	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	6,000	5,000	6,500	0	6,500	8
23020	MICROFILM/FILM	4,772	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	604	500	0	500	0	500	0
	SUBTOTAL *****	5,376	6,500	5,000	7,000	0	7,000	8
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	400	230	0	405	0	405	76
37200	REGISTRATION	0	1,050	85	1,500	0	1,500	42
37220	TRAVEL: TRAINING RELATED	0	2,950	0	3,300	0	3,300	11
	SUBTOTAL *****	400	4,230	85	5,205	0	5,205	23
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,882	21,000	21,000	23,000	0	23,000	9
71100	OUTSOURCED SERVICES	41,416	50,000	50,660	50,000	0	50,000	0
71105	LEGAL SERVICES	0	2,000	0	2,000	0	2,000	0
71211	A/E FEES	3,950	0	0	0	0	0	0
71525	STORAGE CHARGES	0	4,800	3,810	4,300	0	4,300	10-
	SUBTOTAL *****	66,248	77,800	75,470	79,300	0	79,300	2
OTHER								
83919	OTO: TO CAPITAL PROJECT FUND	0	96,000	96,000	0	0	0	100-
86850	CONTINGENCY	0	142,000	0	250,000	0	250,000	76
	SUBTOTAL *****	0	238,000	96,000	250,000	0	250,000	5
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	19,000	10,597	0	0	0	100-
91301	COMPUTER HARDWARE	0	1,100	1,004	0	0	0	100-
92301	REPLC COMPUTER HDWR	1,004	11,100	10,089	0	0	0	100-
	SUBTOTAL *****	1,004	31,200	21,690	0	0	0	100-
	TOTAL EXPENDITURES *****	73,028	357,730	198,245	341,505	0	341,505	5-

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.

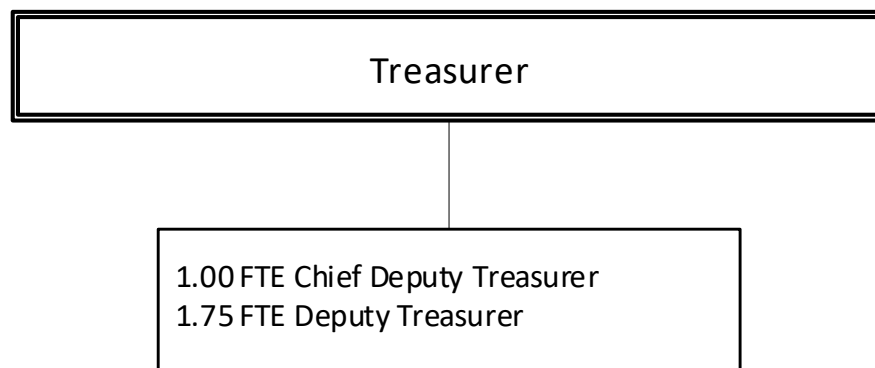
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2020	2021	2022	2021-2022
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Chief Deputy Treasurer	1.00	1.00	1.00	-
Deputy Treasurer	1.75	1.75	1.75	-
Total FTEs	3.75	3.75	3.75	-
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

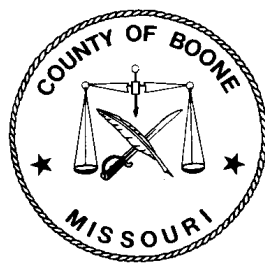
100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	300	250	250	250	0	250	0
	SUBTOTAL *****	300	250	250	250	0	250	0
INTEREST								
3711	INT-OVERNIGHT	18,749	30,000	13,000	20,000	0	20,000	33-
3712	INT-LONG TERM INVEST	210,281	260,000	155,000	200,000	0	200,000	23-
3798	INC/DEC IN FV OF INVESTMENTS	70,177	0	0	0	0	0	0
	SUBTOTAL *****	299,207	290,000	168,000	220,000	0	220,000	24-
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	7,542	6,716	6,716	7,736	0	7,736	15
	SUBTOTAL *****	7,542	6,716	6,716	7,736	0	7,736	15
	TOTAL REVENUES *****	307,049	296,966	174,966	227,986	0	227,986	23-
PERSONAL SERVICES								
10100	SALARIES & WAGES	207,770	208,873	209,290	221,510	0	221,510	6
10200	FICA	14,938	15,978	15,160	16,945	0	16,945	6
10300	HEALTH INSURANCE	19,536	20,112	20,112	21,120	0	21,120	5
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	4,800	4,800	0	4,800	0
10325	DISABILITY INSURANCE	778	751	715	797	0	797	6
10330	CNTY PD DEPENDENT PREM-HEALTH	3,846	3,959	6,930	10,692	0	10,692	170
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	600	809	0	809	214
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	581	334	358	376	0	376	12
10500	401(A) MATCH PLAN	2,600	2,080	2,525	2,080	0	2,600	25
10510	CERF-EMPLOYER PD CONTRIBUTION	4,156	4,177	4,105	4,430	0	4,430	6
	SUBTOTAL *****	261,231	263,289	266,563	285,527	0	286,047	9
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,012	900	1,200	1,800	0	1,800	100
23001	PRINTED MATERIALS	735	1,350	950	1,600	0	1,600	18
23850	UNTAGGED EQUIPMENT & TOOLS	0	100	0	100	0	100	0
	SUBTOTAL *****	1,747	2,350	2,150	3,500	0	3,500	49
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	420	0	420	420	0	420	0
37200	REGISTRATION	800	800	400	400	0	400	50-
37220	TRAVEL: TRAINING RELATED	0	30	429	1,600	0	1,600	233
	SUBTOTAL *****	1,220	830	1,249	2,420	0	2,420	192
UTILITIES								
48000	TELEPHONES	508	540	525	600	0	600	11
	SUBTOTAL *****	508	540	525	600	0	600	11
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	252	230	250	250	0	250	8
	SUBTOTAL *****	252	230	250	250	0	250	9
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,111	10,500	10,516	11,000	0	11,000	4
71101	PROFESSIONAL SERVICES	0	970	0	1,000	0	1,000	3
71107	BANK/CREDIT CARD SERVICE FEES	10,108	10,250	9,800	10,250	0	10,250	0
71108	CHECK PRINTING CHARGES	285	0	0	0	0	0	0
	SUBTOTAL *****	20,504	21,720	20,316	22,250	0	22,250	2

County Treasurer

OTHER									
83815	FACILITIES INTERNAL SERVC CHRG	18,161	17,430	17,430	20,910	0	20,910	19	
86896	SHORTAGE	0	250	0	250	0	250	0	
86898	SHORTAGES & OVERAGES- NET	0	0	0	0	0	0	0	
SUBTOTAL *****		18,161	17,680	17,430	21,160	0	21,160	20	
TOTAL EXPENDITURES *****		303,623	306,639	308,483	335,707	0	336,227	10	

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	2020	2021	2022	2022	2022	2022
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1221	GF Circuit Clerk	\$ 554,203	\$ 477,778	\$ 226,974	\$ 311,729	\$ -	\$ 538,703
286	2860	Garnishment Fee Fund Cir Clerk	20,439	37,771	-	43,000	-	43,000
Total			<u>\$ 574,642</u>	<u>\$ 515,549</u>	<u>\$ 226,974</u>	<u>\$ 354,729</u>	<u>\$ -</u>	<u>\$ 581,703</u>

Circuit Court Clerk Summary

Personnel Summary

Position Title	2020	2021	2022	2021-2022
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Records Clerk II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
Total FTEs	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>-</u>

Circuit Court Clerk

Department Number 1221, 2860

Mission

The Circuit Court Clerk is an elected official who has administrative control and responsibility for maintaining the records for all cases filed in the Circuit Court of Boone County. The Circuit Court Clerk's Office is funded through a combination of state and county appropriations and is comprised of five divisions: Civil Division, Family Court Division, Criminal Division, Accounting Division, and the Probate Division. All cases filed in the 13th Circuit Court system are filed with this office. All warrants, writs, garnishments, summonses, and show-cause orders are prepared and issued from the Clerk's Office and forwarded to the Sheriff for service unless service is to be obtained by the appointment of a special process server. Responsibilities also include notifying all parties of trials or any action taken by the Court; entering all judgments; and, receiving and disbursing all monies paid into the registry of the Court for bonds, fines, costs, filing fees, executions, garnishments, condemnation suits and sheriff sales. All funds collected are deposited into the registry of the Court in interest-bearing accounts. The interest is paid over to the County General Revenue Fund.

The State of Missouri pays the salary and benefits of 39 permanent FTEs (including the Circuit Clerk). The County funds five additional positions (as shown on the Personnel Detail information) for a total of 44 FTEs. The Circuit Court Clerk's appointing authority for state employees includes an additional 3 FTE's which are assigned to Circuit Court Services (1210). The County provides the courthouse facility as well as funding for all non-personnel operating costs.

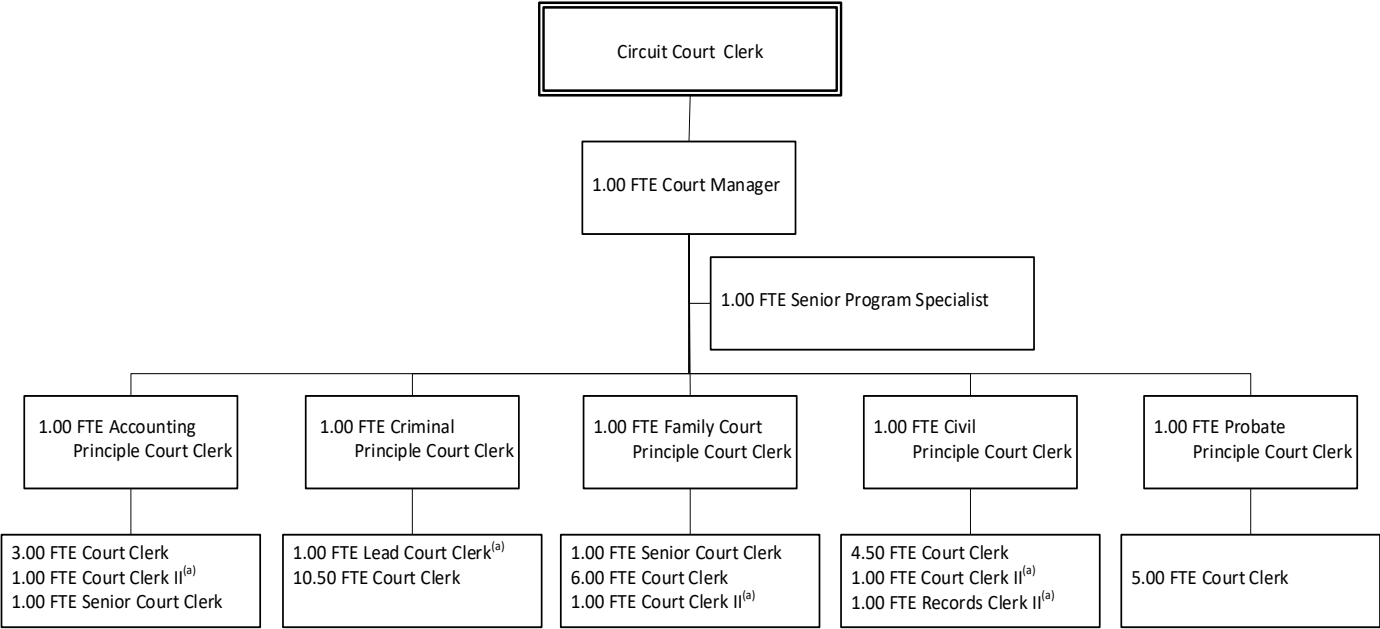
Budget Highlights

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

Circuit Clerk Garnishment Fee (Dept. No. 2860): The fund was established in 2015 from legislation that went into effect on January 15th, 2015. Annual appropriations provide funding to be used at the discretion of the Circuit Clerk to maintain and improve case processing and record preservation.

Circuit Court Clerk

Organizational Chart



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

Circuit Court Clerk

Annual Budget

1221 GF CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	3,677	4,700	3,755	4,450	0	4,450	5-
3469	STATE REIMB-CRIMINAL COSTS	5,355	3,000	3,000	3,500	0	3,500	16
	SUBTOTAL *****	9,032	7,700	6,755	7,950	0	7,950	3
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	15,436	16,000	16,000	16,500	0	16,500	3
3569	OTHER FEES	278	600	914	700	0	700	16
3570	CIRCUIT CLERK FEES	47,775	52,000	53,000	53,500	0	53,500	2
	SUBTOTAL *****	63,489	68,600	69,914	70,700	0	70,700	3
INTEREST								
3710	INTEREST	23,367	27,000	12,000	24,000	0	24,000	11-
	SUBTOTAL *****	23,367	27,000	12,000	24,000	0	24,000	11-
	TOTAL REVENUES *****	95,888	103,300	88,669	102,650	0	102,650	1-
PERSONAL SERVICES								
10100	SALARIES & WAGES	153,543	159,889	155,754	164,858	0	164,858	3
10110	OVERTIME	33	0	418	0	0	0	0
10200	FICA	11,131	12,232	11,428	12,611	0	12,611	3
10300	HEALTH INSURANCE	26,382	27,696	27,131	28,176	0	28,176	1
10310	COUNTY HSA CONTRIBUTION	3,100	2,400	2,350	3,600	0	3,600	50
10325	DISABILITY INSURANCE	573	575	535	593	0	593	3
10330	CNTY PD DEPENDENT PREM-HEALTH	3,727	6,327	5,831	8,021	0	8,021	26
10331	CNTY PD DEPENDENT PREM-DENTAL	226	368	408	478	0	478	29
10350	LIFE INSURANCE	373	360	340	360	0	360	0
10375	DENTAL INSURANCE	2,093	2,100	2,073	2,100	0	2,100	0
10400	WORKERS COMP	415	256	258	280	0	280	9
10500	401(A) MATCH PLAN	2,540	2,600	2,150	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,413	2,544	2,429	3,297	0	3,297	29
10600	UNEMPLOYMENT BENEFITS	294	0	0	0	0	0	0
	SUBTOTAL *****	206,843	217,347	211,105	226,974	0	226,974	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	73	75	0	75	0
23000	OFFICE SUPPLIES	10,187	11,250	11,250	11,000	0	11,000	2-
23001	PRINTED MATERIALS	5,689	6,950	6,950	6,950	0	6,950	0
23018	PRINTER SUPPLIES	3,586	4,250	4,250	4,250	0	4,250	0
23810	UNTAGGED HARDWARE AND SOFTWARE	4,457	3,000	1,500	10,000	0	10,000	233
23820	COMPUTER HARDWARE <\$1000	0	5,000	5,197	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <\$1000	0	600	600	4,500	0	4,500	650
23850	UNTAGGED EQUIPMENT & TOOLS	546	1,250	1,250	1,800	0	1,800	44
23855	UNTAGGED FURNITURE/FXITURES	1,029	3,000	2,012	3,000	0	3,000	0
	SUBTOTAL *****	25,494	35,375	33,082	41,575	0	41,575	18
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	690	1,100	550	1,100	0	1,100	0
37200	REGISTRATION	510	2,500	700	3,250	0	3,250	30
37220	TRAVEL: TRAINING RELATED	0	5,000	3,000	7,700	0	7,700	54
37230	MEALS & LODGING-TRAINING	319	0	0	0	0	0	0
	SUBTOTAL *****	1,519	8,600	4,250	12,050	0	12,050	40
UTILITIES								
48000	TELEPHONES	20,100	20,400	20,400	21,600	0	21,600	5
	SUBTOTAL *****	20,100	20,400	20,400	21,600	0	21,600	6
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	58	0	0	0	0	0	0
	SUBTOTAL *****	58	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	11,868	13,500	13,500	13,500	0	13,500	0
60200	EQUIP REPAIRS/MAINTENANCE	90	500	100	400	0	400	20-
	SUBTOTAL *****	11,958	14,000	13,600	13,900	0	13,900	1-

Circuit Court Clerk

CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	4,217	0	0	500	0	500	0
71108	CHECK PRINTING CHARGES	836	0	0	0	0	0	0
71525	STORAGE CHARGES	5,620	6,500	6,250	6,250	0	6,250	3-
71526	DISPOSAL SERVICES	0	4,500	4,500	4,300	0	4,300	4-
SUBTOTAL *****		10,673	11,000	10,750	11,050	0	11,050	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	264,107	184,276	184,276	211,329	0	211,329	14
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	115	115	0	0	0	100-
85710	TRAVEL-OTHER	0	225	200	225	0	225	0
SUBTOTAL *****		264,107	184,616	184,591	211,554	0	211,554	15
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	4,434	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	8,002	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	1,017	0	0	0	0	0	0
SUBTOTAL *****		13,453	0	0	0	0	0	0
TOTAL EXPENDITURES *****		554,205	491,338	477,778	538,703	0	538,703	10

2860 GARNISHMENT FEE FUND CIR CLERK

286 CIRCUIT CLERK GARNISHMENT FEE

286	CIRCUIT CLERK GARNISHMENT FEE							%CHG FROM PY BUD
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3570	CIRCUIT CLERK FEES	15,020	20,000	14,000	16,000	0	16,000	20-
	SUBTOTAL *****	15,020	20,000	14,000	16,000	0	16,000	20-
INTEREST								
3711	INT-OVERNIGHT	63	50	30	25	0	25	50-
3712	INT-LONG TERM INVEST	710	750	348	300	0	300	60-
3798	INC/DEC IN FV OF INVESTMENTS	191	0	0	0	0	0	0
	SUBTOTAL *****	964	800	378	325	0	325	59-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	4,149	0	0	0	0	0	0
3892	OVERAGE	0	100	0	100	0	100	0
	SUBTOTAL *****	4,149	100	0	100	0	100	0
TOTAL REVENUES *****		20,133	20,900	14,378	16,425	0	16,425	21-
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	455	0	0	0	0	0	0
	SUBTOTAL *****	455	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	17,843	34,300	32,000	30,000	0	30,000	12-
	SUBTOTAL *****	17,843	34,300	32,000	30,000	0	30,000	13-
OTHER								
84010	RECEPTION/MEETINGS	125	1,000	650	1,000	0	1,000	0
86850	CONTINGENCY	0	1,000	0	10,000	0	10,000	900
86896	SHORTAGE	0	2,000	500	2,000	0	2,000	0
86898	SHORTAGES & OVERAGES- NET	438	0	0	0	0	0	0
	SUBTOTAL *****	563	4,000	1,150	13,000	0	13,000	225
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	4,700	4,621	0	0	0	100-
91301	COMPUTER HARDWARE	817	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	761	0	0	0	0	0	0
	SUBTOTAL *****	1,578	4,700	4,621	0	0	0	100-
TOTAL EXPENDITURES *****		20,439	43,000	37,771	43,000	0	43,000	0

Decimal values have been truncated.

13th Judicial Court Services – Combined Budget Summary

Description of Funding Sources

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

- Juvenile Justice Preservation Fund
 - Juvenile Court (2870)
- 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, the Administration of Justice Fund, and the Juvenile Preservation 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	2020	2021	2022	2022	2022	2022
			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	\$ 1,618,724	\$ 1,699,937	\$ 1,273,999	\$ 641,109	\$ 266,988	\$ 2,182,096
100	1230	GF Jury Costs	216,593	74,350	-	75,650	-	75,650
100	1244	GF Court Ops Grants	-	407,227	28	-	-	28
282	2820	FmSrv&Just Fd Court Operations	48,857	31,500	-	85,675	-	85,675
283	2830	Drug Court Fund Drug Court	116,730	97,102	-	191,280	-	191,280
282	2821	FmSrv&Just Fd Juvenile Office	-	32,000	-	23,000	-	23,000
283	2831	Drug Court Fund Veterans Court	11,313	14,679	13,372	23,425	-	36,797
285	2850	Admin Just Fd Court Operations	25,487	16,011	-	57,850	-	57,850
290	2904	LEST Alt Sentencing Programs	371,367	218,456	165,518	132,331	-	297,849
290	2908	LEST Court Ops/Alt Sent Prog	-	147,871	159,937	-	-	159,937
Subtotal			\$ 2,409,071	\$ 2,739,133	\$ 1,612,854	\$ 1,230,320	\$ 266,988	\$ 3,110,162
Juvenile Court:								
100	1241	GF Juvenile Office	409,473	461,068	160,335	384,126	1,000	545,461
100	1243	GF Juvenile Grants	323,606	310,915	50,558	209,000	-	259,558
287	2870	JJ Prsrvtn Juvenile Office	-	-	-	6,000	-	6,000
Subtotal			733,079	771,983	210,893	599,126	1,000	811,019
Juvenile Detention:								
100	1242	GF Juvenile Detention	317,920	313,834	192,367	197,970	5,050	395,387
290	2907	LEST Juvenile Detention	2,100	-	-	-	-	-
Subtotal			320,020	313,834	192,367	197,970	5,050	395,387
Total			\$ 3,462,170	\$ 3,824,950	\$ 2,016,114	\$ 2,027,416	\$ 273,038	\$ 4,316,568

Circuit Court Summary

Personnel Summary

Departmental Funding Source												
Full-time Equivalent Positions												
Position Title	2020	2021									2022	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	-	1.00	1.00	-	-	-	-	-	-	-	1.00	-
Computer Information Technologist	2.00	1.00	1.00	-	-	-	-	-	-	-	1.00	-
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) b
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	-	-	-	-	0.30	3.00	3.00	29.02	(0.80)
Juvenile Court Operations:												
Program Assistant Pool	1.92	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	5.92	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	-
Senior Fac Maint Technician	-	-	-	-	1.00	-	-	-	-	-	1.00	1.00
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	-	-	5.21	-	-	-	-	-	5.21	1.00
Total FTEs	39.95	39.95	22.72	3.92	5.21	1.00	-	0.30	3.00	3.00	39.15	(0.80)
Overtime	\$ 9,500	\$ 9,500	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 12,000	\$ 2,500
Holiday	\$ 4,300	\$ 4,300	\$ -	\$ -	\$ 3,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,700	\$ (600)

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

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

Adult Court Operations

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

Mission

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

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). The Fiscal Year 2022 budget (1210) includes \$240,000 for replacement technology for one of the courtrooms (3 West). 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 considers renewals and extensions. The Grants Table included in the following pages summarizes 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

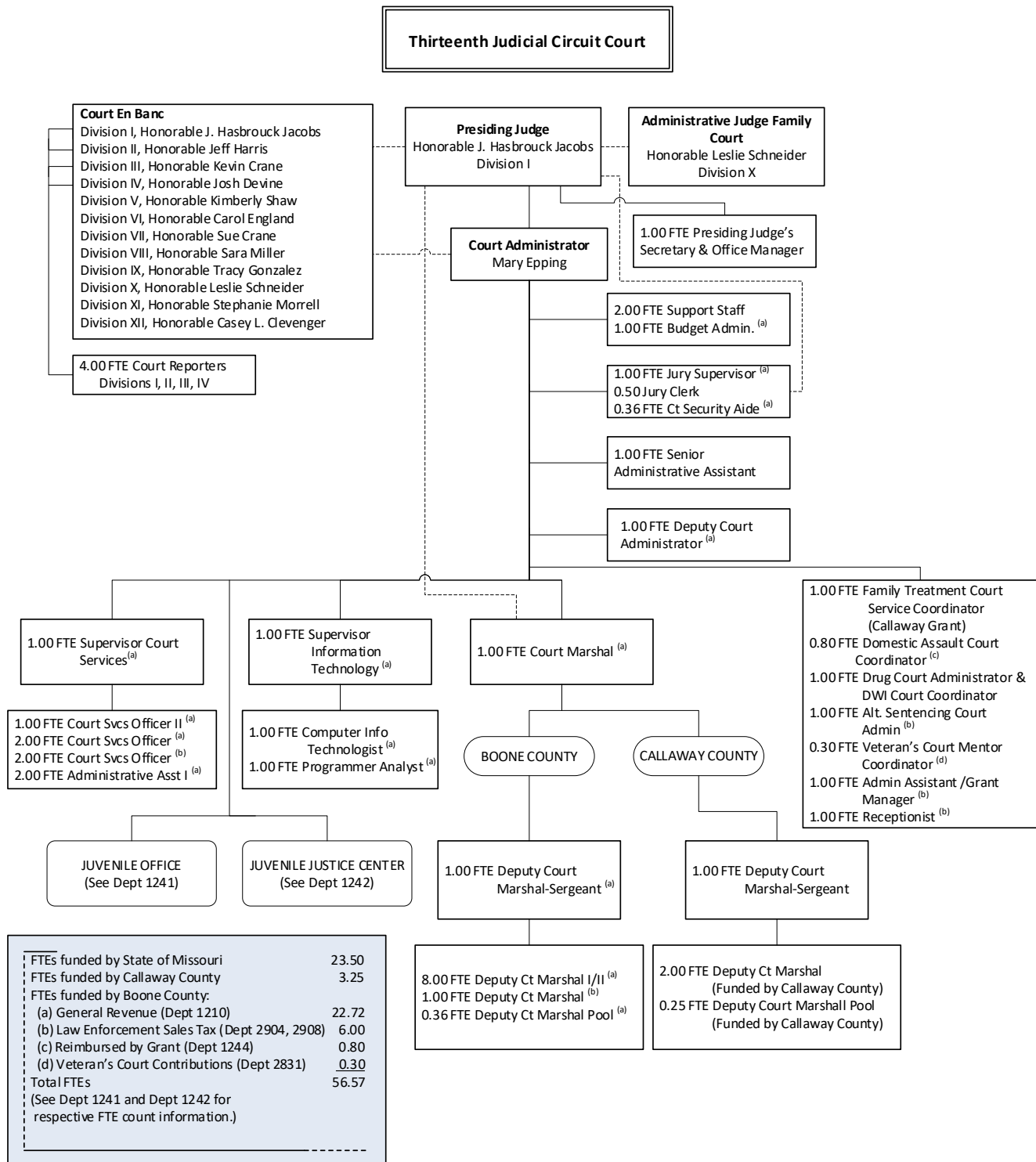
Performance Measures

	2020* Actual	2021 Estimated	2022 Projected
Court Marshal			
Juries Reporting	15	25	30
Jury Trial Days	31	55	65
Hours Marshals Spent in Court	4,585	4,600	5,700
Court Marshal Arrests	186	180	200
Court Marshal Commits	60	80	100
Number of Persons Through Security Screening	36,204	95,000	130,000
Court Services			
Investigations Initiated	2,292	2,011	2,391
Bond Investigations Initiated	1,682	18,000	1,942
Bond Supervision Cases Assigned	479	389	431
Community Service Hours Worked	199	679	428
Court Costs Collected by ACS	67,497	83,460	73,825
% of Costs Ordered Collected by ACS	69%	82%	74%
Fines Collected by ACS	89,077	121,873	107,813
% of Fines Collected by ACS	66%	79%	74%
Home Detention Days	10,454	9,507	10,211
VIP Program Participants	113	150*	227
Probation Cases Assigned	40	40	46
Drug Court Admissions by year			
Diversion Program	12	28	30
Probation Program	57	72	60
Re-Entry Program	2	4	3
DWI Court	18	23	20
Co-Occuring Court	18	22	25
Total Participants	107	149	138
Drug Court and DWI Fees Collected			
Drug Court	51,436	53,748	51,000
DWI Court	35,037	26,150	30,000
Veterans Court Admissions by year			
Veterans Court	8	11	11
Veterans Court Contributions and Fees Collected			
Contributions	\$0	\$0	\$0
Fees	\$5,816	\$3,075	\$4,000
Mental Health Court Admissions			
Diversion Program	0	4	3
Probation Program	15	20	16
Re-Entry Program	0	1	1
Total Admissions	15	25	20

*Numbers impacted by COVID

Adult Court Operations

Organizational Chart



Adult Court Operations

Grants

Title	Current Term	Required Match
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none">▪ Funds a Batterers' Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri▪ Funds 0.8 FTE Domestic Assault Court Coordinator, position #745	January 1, 2022 to December 31, 2023 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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	2,282	2,150	2,150	2,400	0	2,400	11
3469	STATE REIMB-CRIMINAL COSTS	0	2,100	2,100	2,100	0	2,100	0
3471	REIMBURSEMENT CALLAWAY	56,054	63,923	50,000	61,475	0	61,475	3-
3473	CHG. OF VENUE REIMB.-I.G.	0	500	0	500	0	500	0
	SUBTOTAL *****	58,336	68,673	54,250	66,475	0	66,475	3-
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	95,948	104,101	110,984	103,130	0	103,130	0
3525	REIMB. SPECIAL PROJECTS	0	2,288	2,288	0	0	0	100-
3540	DEFENDANT CRT COSTS&RECOUPMENT	0	500	500	500	0	500	0
3569	OTHER FEES	565	1,800	450	600	0	600	66-
3581	DRUG COURT FEES	455	200	100	200	0	200	0
	SUBTOTAL *****	96,968	108,889	114,322	104,430	0	104,430	4-
MISCELLANEOUS								
3890	MISCELLANEOUS	0	75	94	75	0	75	0
	SUBTOTAL *****	0	75	94	75	0	75	0
	TOTAL REVENUES *****	155,304	177,637	168,666	170,980	0	170,980	4-
PERSONAL SERVICES								
10100	SALARIES & WAGES	897,785	938,798	898,821	1,037,346	0	976,636	4
10110	OVERTIME	4,537	7,500	8,366	10,000	0	10,000	33
10120	HOLIDAY WORKED	0	300	0	0	0	0	100-
10200	FICA	65,709	71,621	66,695	80,122	0	75,221	5
10300	HEALTH INSURANCE	93,742	101,376	89,095	114,480	0	107,480	6
10310	COUNTY HSA CONTRIBUTION	12,850	14,400	13,250	12,000	0	12,000	16-
10325	DISABILITY INSURANCE	3,122	3,488	3,079	3,641	0	3,641	4
10330	CNTY PD DEPENDENT PREM-HEALTH	17,126	18,311	20,476	33,090	0	33,090	80
10331	CNTY PD DEPENDENT PREM-DENTAL	1,178	1,104	1,200	1,362	0	1,362	23
10350	LIFE INSURANCE	1,460	1,584	1,394	1,584	0	1,584	0
10375	DENTAL INSURANCE	8,081	8,820	7,495	8,400	0	8,400	4-
10400	WORKERS COMP	20,318	13,788	11,244	15,126	0	15,128	9
10500	401(A) MATCH PLAN	10,785	11,440	9,260	11,440	0	11,440	0
10510	CERF-EMPLOYER PD CONTRIBUTION	15,619	17,289	16,206	17,991	0	18,017	4
	SUBTOTAL *****	1,152,312	1,209,819	1,146,581	1,346,582	0	1,273,999	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	796	978	978	978	0	978	0
23000	OFFICE SUPPLIES	3,371	7,000	6,000	7,000	0	7,000	0
23001	PRINTED MATERIALS	0	200	200	200	0	200	0
23007	COURT REPORTER SUPPLIES	996	925	200	925	0	925	0
23015	COMPUTER SUPPLIES	195	700	700	700	0	700	0
23016	MEDIA STORAGE SUPPLIES	0	150	150	150	0	150	0
23018	PRINTER SUPPLIES	1,183	2,645	2,645	3,045	0	3,045	15
23036	SAFETY SUPPLIES & EQUIPMENT	0	780	912	540	0	540	30-
23050	OTHER SUPPLIES	2,014	910	910	450	0	450	50-
23200	AMMUNITION	911	2,000	2,000	4,580	0	4,580	129
23300	UNIFORMS	2,922	5,300	4,000	6,330	0	6,330	19
23305	UNIFORM MAINTENANCE	0	300	400	400	0	400	33
23501	MEDICINE & MED SUPPLIES/EQUIP	0	410	200	410	0	410	0
23810	UNTAGGED HARDWARE AND SOFTWARE	911	7,385	3,000	11,499	0	11,499	55
23820	COMPUTER HARDWARE <\$1000	0	785	785	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <\$1000	0	3,250	3,250	8,450	0	8,450	160
23850	UNTAGGED EQUIPMENT & TOOLS	768	3,093	3,093	1,410	0	1,410	54-
23855	UNTAGGED FURNITURE/FIXTURES	0	1,250	0	1,250	0	1,250	0
	SUBTOTAL *****	14,067	38,061	29,423	48,317	0	48,317	27
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	410	860	860	860	0	860	0
37200	REGISTRATION	0	7,325	5,000	6,500	0	6,500	11-
37220	TRAVEL: TRAINING RELATED	180	5,500	3,000	5,500	0	5,500	0
37230	MEALS & LODGING-TRAINING	53	0	0	0	0	0	0
37240	REGISTRATION/TUITION	2,522	0	0	0	0	0	0
	SUBTOTAL *****	3,165	13,685	8,860	12,860	0	12,860	6-

Adult Court Operations

UTILITIES							
48000	TELEPHONES	20,532	32,680	34,500	32,300	0	32,300 1-
48002	DATA COMMUNICATIONS	0	9,960	9,828	9,828	0	9,828 1-
48050	MOBILE DEVICE SERVICE	1,767	1,600	1,300	1,300	0	1,300 18-
SUBTOTAL *****		22,299	44,240	45,628	43,428	0	43,428 2-
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	70	100	100	100	0	100 0
59100	VEHICLE REPAIRS/MAINTENANCE	78	150	150	150	0	150 0
59200	LOCAL MILEAGE	2,294	0	0	0	0	0 0
SUBTOTAL *****		2,442	250	250	250	0	250 0
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,681	12,691	7,000	5,779	0	5,779 54-
60200	EQUIP REPAIRS/MAINTENANCE	698	6,100	3,000	6,100	0	6,100 0
SUBTOTAL *****		4,379	18,791	10,000	11,879	0	11,879 37-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	3,930	4,900	4,649	5,400	0	5,400 10
70100	SOFTWARE SUBSCRIPTIONS	500	2,240	1,000	500	0	500 77-
71100	OUTSOURCED SERVICES	247	950	950	950	0	950 0
71101	PROFESSIONAL SERVICES	137,839	148,625	132,000	148,625	0	148,625 0
71105	LEGAL SERVICES	0	12,205	17,000	20,310	0	20,310 66
71600	EQUIP LEASES & METER CHR	55,363	76,835	56,321	66,641	0	66,641 13-
SUBTOTAL *****		197,879	245,755	211,920	242,426	0	242,426 1-
OTHER							
83810	INTERFUND SERVICES USED	4	55	10	55	0	55 0
83815	FACILITIES INTERNAL SERVC CHR	221,630	237,565	237,565	272,444	0	272,444 14
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	4,000	3,000	4,000	0	4,000 0
84700	WITNESS EXPENSES	0	200	200	200	0	200 0
84801	TRANSCRIPTS-CIVIL	0	250	250	200	0	200 20-
85710	TRAVEL-OTHER	0	4,850	4,850	4,850	0	4,850 0
86300	TESTING	0	200	200	200	0	200 0
SUBTOTAL *****		221,634	247,120	246,075	281,949	0	281,949 14
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	4,438	0	4,438 0
92300	REPLCMENT MACH & EQUIP	0	0	0	21,350	0	21,350 0
92301	REPLC COMPUTER HDWR	547	1,200	1,200	241,200	0	241,200 0
SUBTOTAL *****		547	1,200	1,200	266,988	0	266,988 **
TOTAL EXPENDITURES *****		1,618,724	1,818,921	1,699,937	2,254,679	0	2,182,096 20

1230 GF JURY COSTS

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	8,018	4,900	4,900	4,900	0	4,900	0
3473	CHG. OF VENUE REIMB.-I.G.	0	3,000	1,000	3,000	0	3,000	0
SUBTOTAL *****		8,018	7,900	5,900	7,900	0	7,900	0
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	26	1,500	500	1,500	0	1,500	0
SUBTOTAL *****		26	1,500	500	1,500	0	1,500	0
TOTAL REVENUES *****		8,044	9,400	6,400	9,400	0	9,400	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,300	0	0	300	0	300	0
23001	PRINTED MATERIALS	3,899	2,700	2,700	3,600	0	3,600	33
23015	COMPUTER SUPPLIES	323	0	0	0	0	0	0
23016	MEDIA STORAGE SUPPLIES	186	0	0	0	0	0	0
23018	PRINTER SUPPLIES	284	0	0	0	0	0	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	150	100	150	0	150	0
23050	OTHER SUPPLIES	8,920	150	150	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	1,332	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	729	0	0	0	0	0	0
23855	UNTAGGED FURNITURE/FIXTURES	346	0	0	0	0	0	0
SUBTOTAL *****		17,319	3,000	2,950	4,050	0	4,050	35

Adult Court Operations

UTILITIES							
48000	TELEPHONES	19,118	0	0	0	0	0
	SUBTOTAL *****	19,118	0	0	0	0	0
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,424	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	3,882	0	0	0	0	0
	SUBTOTAL *****	5,306	0	0	0	0	0
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,779	0	0	0	0	0
71100	OUTSOURCED SERVICES	27,294	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	400	400	400	400	0
71501	PARKING	0	6,000	5,000	5,000	0	16-
	SUBTOTAL *****	29,073	6,400	5,400	5,400	0	16-
OTHER							
84000	FOOD/LODGING JURIES	4,009	5,000	6,000	6,200	0	24
84001	JURORS PAYMENTS	0	60,000	60,000	60,000	0	0
84005	JURORS PARKING	2,647	0	0	0	0	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	2,050	0	0	0	0	0
84600	COURT COSTS	117,263	0	0	0	0	0
84801	TRANSCRIPTS-CIVIL	1,400	0	0	0	0	0
	SUBTOTAL *****	127,369	65,000	66,000	66,200	0	2
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	16,189	0	0	0	0	0
92301	REPLC COMPUTER HDWR	2,223	0	0	0	0	0
	SUBTOTAL *****	18,412	0	0	0	0	0
	TOTAL EXPENDITURES *****	216,597	74,400	74,350	75,650	0	2

1244 GF COURT OPS GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	76,529	63,895	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	38,755	0	0	0	0	100-
	SUBTOTAL *****	0	115,284	63,895	0	0	0	100-
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	300,000	300,000	0	0	0	100-
	SUBTOTAL *****	0	300,000	300,000	0	0	0	100-
	TOTAL REVENUES *****	0	415,284	363,895	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	30,787	30,843	32,683	0	0	100-
10110	OVERTIME	0	0	59	0	0	0	0
10200	FICA	0	2,355	2,345	2,500	0	0	100-
10325	DISABILITY INSURANCE	0	110	134	117	0	0	100-
10350	LIFE INSURANCE	0	72	72	72	0	0	100-
10400	WORKERS COMP	0	646	641	719	0	15	97-
10500	401(A) MATCH PLAN	0	520	650	520	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	615	618	653	0	13	97-
	SUBTOTAL *****	0	35,105	35,362	37,264	0	28	100-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	41,875	33,110	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	38,755	38,755	0	0	0	100-
71105	LEGAL SERVICES	0	300,000	300,000	0	0	0	100-
	SUBTOTAL *****	0	380,630	371,865	0	0	0	100-
	TOTAL EXPENDITURES *****	0	415,735	407,227	37,264	0	28	100-

Adult Court Operations

2820 FMSRV&JUST FD COURT OPERATIONS

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	0	0	0	10,444	0	10,444	0
	SUBTOTAL *****	0	0	0	10,444	0	10,444	0
CHARGES FOR SERVICES								
3569	OTHER FEES	25,839	28,980	25,000	28,980	0	28,980	0
3575	FAMILY COURT FEES	29,406	30,000	28,000	31,500	0	31,500	5
3579	FAMILY COURT FEES-JUVENILE OFF	5,330	0	0	0	0	0	0
	SUBTOTAL *****	60,575	58,980	53,000	60,480	0	60,480	3
INTEREST								
3711	INT-OVERNIGHT	234	200	120	200	0	200	0
3712	INT-LONG TERM INVEST	2,724	2,500	1,600	2,000	0	2,000	20-
3798	INC/DEC IN FV OF INVESTMENTS	620	0	0	0	0	0	0
	SUBTOTAL *****	3,578	2,700	1,720	2,200	0	2,200	19-
MISCELLANEOUS								
3890	MISCELLANEOUS	0	950	900	950	0	950	0
	SUBTOTAL *****	0	950	900	950	0	950	0
	TOTAL REVENUES *****	64,153	62,630	55,620	74,074	0	74,074	18
MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	0	500	0	500	0	500	0
23050	OTHER SUPPLIES	0	50	0	50	0	50	0
	SUBTOTAL *****	0	550	0	550	0	550	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,250	1,250	1,250	0	1,250	0
37200	REGISTRATION	0	4,250	4,250	4,250	0	4,250	0
37220	TRAVEL: TRAINING RELATED	0	10,350	5,000	10,350	0	10,350	0
	SUBTOTAL *****	0	15,850	10,500	15,850	0	15,850	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	20,967	27,500	21,000	27,500	0	27,500	0
71101	PROFESSIONAL SERVICES	27,890	0	0	41,775	0	41,775	0
	SUBTOTAL *****	48,857	27,500	21,000	69,275	0	69,275	152
	TOTAL EXPENDITURES *****	48,857	43,900	31,500	85,675	0	85,675	95

2821 FMSRV&JUST FD JUVENILE OFFICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3575	FAMILY COURT FEES	0	1,500	2,200	1,500	0	1,500	0
3579	FAMILY COURT FEES-JUVENILE OFF	0	6,500	4,440	6,500	0	6,500	0
	SUBTOTAL *****	0	8,000	6,640	8,000	0	8,000	0
	TOTAL REVENUES *****	0	8,000	6,640	8,000	0	8,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	14,000	8,000	14,000	0	14,000	0
71105	LEGAL SERVICES	0	46,000	24,000	9,000	0	9,000	80-
	SUBTOTAL *****	0	60,000	32,000	23,000	0	23,000	62-
	TOTAL EXPENDITURES *****	0	60,000	32,000	23,000	0	23,000	62-

Adult Court Operations

2830 DRUG COURT FUND DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,495	2,000	5,500	500	0	500	75-
3471	REIMBURSEMENT CALLAWAY	405	300	300	300	0	300	0
	SUBTOTAL *****	7,900	2,300	5,800	800	0	800	65-
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	51,436	52,000	53,748	52,000	0	52,000	0
3584	DRUG COURT FEES - DWI	35,038	36,000	26,150	36,000	0	36,000	0
	SUBTOTAL *****	86,474	88,000	79,898	88,000	0	88,000	0
INTEREST								
3711	INT-OVERNIGHT	376	400	400	400	0	400	0
3712	INT-LONG TERM INVEST	4,222	3,500	2,500	4,000	0	4,000	14
3798	INC/DEC IN FV OF INVESTMENTS	1,299	0	0	0	0	0	0
	SUBTOTAL *****	5,897	3,900	2,900	4,400	0	4,400	13
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	155	0	0	0	0	0	0
3890	MISCELLANEOUS	180	300	180	180	0	180	40-
	SUBTOTAL *****	335	300	180	180	0	180	40-
	TOTAL REVENUES *****	100,606	94,500	88,778	93,380	0	93,380	1-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,194	2,000	700	2,000	0	2,000	0
23001	PRINTED MATERIALS	0	50	0	50	0	50	0
23015	COMPUTER SUPPLIES	0	100	50	50	0	50	50-
23016	MEDIA STORAGE SUPPLIES	0	25	0	10	0	10	60-
23018	PRINTER SUPPLIES	165	200	200	200	0	200	0
23027	WORK/INCENTIVE SUPPLIES	990	5,000	3,000	5,000	0	5,000	0
23050	OTHER SUPPLIES	3,354	0	0	0	0	0	0
23350	SPECIAL PROGRAM SUPPLIES	0	2,000	2,000	2,600	0	2,600	30
23501	MEDICINE & MED SUPPLIES/EQUIP	0	2,600	1,210	2,600	0	2,600	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,400	1,210	190	0	190	86-
23850	UNTAGGED EQUIPMENT & TOOLS	0	100	0	50	0	50	50-
	SUBTOTAL *****	5,703	13,475	8,370	12,750	0	12,750	5-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	180	840	450	840	0	840	0
37200	REGISTRATION	0	5,890	6,303	5,890	0	5,890	0
37220	TRAVEL: TRAINING RELATED	523	11,200	7,479	11,200	0	11,200	0
37235	MEALS & LODGING - OTHER	138	0	0	0	0	0	0
37240	REGISTRATION/TUITION	600	0	0	0	0	0	0
	SUBTOTAL *****	1,441	17,930	14,232	17,930	0	17,930	0
UTILITIES								
48060	CELL PHONE/DATA-EMPLOYEE REIMB	120	0	0	0	0	0	0
	SUBTOTAL *****	120	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	91,598	87,500	45,000	87,500	0	87,500	0
71101	PROFESSIONAL SERVICES	0	25,500	500	500	0	500	98-
71105	LEGAL SERVICES	0	0	13,000	25,000	0	25,000	0
71600	EQUIP LEASES & METER CHR	0	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	91,598	115,500	61,000	115,500	0	115,500	0
OTHER								
83100	AWARDS	4,620	4,000	2,500	4,000	0	4,000	0
84010	RECEPTION/MEETINGS	215	1,700	1,000	1,000	0	1,000	41-
85710	TRAVEL-OTHER	0	100	0	100	0	100	0
86300	TESTING	13,035	87,400	10,000	40,000	0	40,000	54-
	SUBTOTAL *****	17,870	93,200	13,500	45,100	0	45,100	52-
	TOTAL EXPENDITURES *****	116,732	240,105	97,102	191,280	0	191,280	20-

Adult Court Operations

2831 DRUG COURT FUND VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	5,817	12,600	5,000	8,000	0	8,000	36-
	SUBTOTAL *****	5,817	12,600	5,000	8,000	0	8,000	37-
	TOTAL REVENUES *****	5,817	12,600	5,000	8,000	0	8,000	37-
PERSONAL SERVICES								
10100	SALARIES & WAGES	5,634	11,681	4,333	12,174	0	12,174	4
10200	FICA	431	893	331	931	0	931	4
10400	WORKERS COMP	332	245	20	267	0	267	8
	SUBTOTAL *****	6,397	12,819	4,684	13,372	0	13,372	4
MATERIALS & SUPPLIES								
23027	WORK/INCENTIVE SUPPLIES	193	1,000	500	850	0	850	15-
23050	OTHER SUPPLIES	153	0	0	0	0	0	0
23350	SPECIAL PROGRAM SUPPLIES	0	100	100	100	0	100	0
	SUBTOTAL *****	346	1,100	600	950	0	950	14-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	300	250	250	0	250	16-
37200	REGISTRATION	0	1,810	1,395	1,525	0	1,525	15-
37220	TRAVEL: TRAINING RELATED	418	5,700	4,000	4,000	0	4,000	29-
37230	MEALS & LODGING-TRAINING	-15	0	0	0	0	0	0
37240	REGISTRATION/TUITION	450	0	0	0	0	0	0
	SUBTOTAL *****	853	7,810	5,645	5,775	0	5,775	26-
UTILITIES								
48060	CELL PHONE/DATA-EMPLOYEE REIMB	120	0	0	0	0	0	0
	SUBTOTAL *****	120	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	2,281	13,000	400	8,000	0	8,000	38-
71600	EQUIP LEASES & METER CHRG	0	2,000	1,000	2,000	0	2,000	0
	SUBTOTAL *****	2,281	15,000	1,400	10,000	0	10,000	33-
OTHER								
83100	AWARDS	528	350	250	350	0	350	0
84010	RECEPTION/MEETINGS	21	300	100	300	0	300	0
85710	TRAVEL-OTHER	0	100	0	50	0	50	50-
86300	TESTING	767	15,350	2,000	6,000	0	6,000	60-
	SUBTOTAL *****	1,316	16,100	2,350	6,700	0	6,700	58-
	TOTAL EXPENDITURES *****	11,313	52,829	14,679	36,797	0	36,797	30-

2850 ADMIN JUST FD COURT OPERATIONS

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	6,800	10,000	7,000	7,000	0	7,000	30-
	SUBTOTAL *****	6,800	10,000	7,000	7,000	0	7,000	30-
INTEREST								
3711	INT-OVERNIGHT	114	100	60	100	0	100	0
3712	INT-LONG TERM INVEST	1,308	1,000	800	1,000	0	1,000	0
3798	INC/DEC IN FV OF INVESTMENTS	329	0	0	0	0	0	0
	SUBTOTAL *****	1,751	1,100	860	1,100	0	1,100	0
	TOTAL REVENUES *****	8,551	11,100	7,860	8,100	0	8,100	27-

Adult Court Operations

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	100	200	0	200	0
23014	HDWR INSTALLATION SUPPLIES	0	400	201	0	0	0	100-
23015	COMPUTER SUPPLIES	0	50	50	50	0	50	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	3,075	1,500	525	0	525	82-
23850	UNTAGGED EQUIPMENT & TOOLS	0	300	150	300	0	300	0
SUBTOTAL *****		0	4,025	2,001	1,075	0	1,075	73-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	225	150	150	150	0	150	0
37200	REGISTRATION	0	5,800	2,500	5,700	0	5,700	1-
37220	TRAVEL: TRAINING RELATED	0	8,900	0	9,300	0	9,300	4
37240	REGISTRATION/TUITION	600	0	0	0	0	0	0
SUBTOTAL *****		825	14,850	2,650	15,150	0	15,150	2
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	0	710	0	0	0	0
71101	PROFESSIONAL SERVICES	7,250	10,500	4,000	5,500	0	5,500	47-
71105	LEGAL SERVICES	0	5,000	5,000	10,000	0	10,000	100
SUBTOTAL *****		7,250	15,500	9,710	15,500	0	15,500	0
OTHER								
83100	AWARDS	518	1,750	1,500	1,750	0	1,750	0
84010	RECEPTION/MEETINGS	25	375	150	375	0	375	0
86850	CONTINGENCY	0	24,000	0	24,000	0	24,000	0
SUBTOTAL *****		543	26,125	1,650	26,125	0	26,125	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	7,077	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	9,007	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	785	0	0	0	0	0	0
SUBTOTAL *****		16,869	0	0	0	0	0	0
TOTAL EXPENDITURES *****		25,487	60,500	16,011	57,850	0	57,850	4-

2904 LEST ALT SENTENCING PROGRAMS

290 LAW ENFORCEMENT SERVICES FUND

		2021		2022		2022		%CHG
		BUDGET +	2021	CORE	SUPPLEMENTAL	2022	FROM	
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>REVISIONS</u>	<u>ESTIMATED</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>ADOPTED</u>	<u>PY</u>
							<u>BUDGET</u>	<u>BUD</u>
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	61	500	100	300	0	300	40-
SUBTOTAL *****		61	500	100	300	0	300	40-
TOTAL REVENUES *****		61	500	100	300	0	300	40-
PERSONAL SERVICES								
10100	SALARIES & WAGES	228,246	118,580	117,775	125,055	0	125,055	5
10110	OVERTIME	1,117	0	65	0	0	0	0
10200	FICA	16,968	9,071	8,596	9,566	0	9,566	5
10300	HEALTH INSURANCE	30,865	15,936	15,936	16,728	0	16,728	4
10310	COUNTY HSA CONTRIBUTION	3,200	2,400	1,250	2,400	0	2,400	0
10325	DISABILITY INSURANCE	799	427	450	450	0	450	5
10330	CNTY PD DEPENDENT PREM-HEALTH	3,846	3,959	3,959	4,158	0	4,158	5
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	257	0	257	0
10350	LIFE INSURANCE	401	216	210	216	0	216	0
10375	DENTAL INSURANCE	2,161	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	5,544	1,243	1,558	1,367	0	1,367	9
10500	401(A) MATCH PLAN	2,450	1,560	1,300	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,588	2,372	2,357	2,501	0	2,501	5
SUBTOTAL *****		300,443	157,281	154,974	165,518	0	165,518	5

Adult Court Operations

MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	100	60	60	60	0	60	0
23000	OFFICE SUPPLIES	183	200	200	200	0	200	0
23015	COMPUTER SUPPLIES	45	50	45	50	0	50	0
23016	MEDIA STORAGE SUPPLIES	0	50	0	25	0	25	50-
23018	PRINTER SUPPLIES	29	100	183	100	0	100	0
23027	WORK/INCENTIVE SUPPLIES	127	2,000	400	1,600	0	1,600	20-
23036	SAFETY SUPPLIES & EQUIPMENT	0	150	0	150	0	150	0
23050	OTHER SUPPLIES	233	0	0	0	0	0	0
23350	SPECIAL PROGRAM SUPPLIES	0	250	200	250	0	250	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	650	504	650	0	650	0
23810	UNTAGGED HARDWARE AND SOFTWARE	314	790	586	600	0	600	24-
23850	UNTAGGED EQUIPMENT & TOOLS	357	100	100	100	0	100	0
23855	UNTAGGED FURNITURE/FIXTURES	0	300	225	350	0	350	16
SUBTOTAL *****		1,388	4,700	2,503	4,135	0	4,135	12-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	60	50	350	0	350	483
37200	REGISTRATION	0	1,425	145	3,655	0	3,655	156
37220	TRAVEL: TRAINING RELATED	0	3,200	0	9,600	0	9,600	200
37240	REGISTRATION/TUITION	75	0	0	0	0	0	0
SUBTOTAL *****		75	4,685	195	13,605	0	13,605	190
UTILITIES								
48000	TELEPHONES	2,911	2,960	2,960	2,960	0	2,960	0
48100	NATURAL GAS	1,443	2,000	1,767	2,000	0	2,000	0
48200	ELECTRICITY	3,716	5,400	4,500	5,400	0	5,400	0
48300	WATER	290	325	300	325	0	325	0
48500	STORM WATER UTILITY	223	195	186	195	0	195	0
48600	SEWER USE	248	300	300	300	0	300	0
SUBTOTAL *****		8,831	11,180	10,013	11,180	0	11,180	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	146	250	250	250	0	250	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	0	0	0	100-
SUBTOTAL *****		146	350	350	250	0	250	29-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	150	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	0	180	90	0	0	0	100-
71100	OUTSOURCED SERVICES	26,287	52,752	16,000	40,000	0	40,000	24-
71600	EQUIP LEASES & METER CHRG	0	7,500	4,000	6,000	0	6,000	20-
SUBTOTAL *****		26,437	60,432	20,090	46,000	0	46,000	24-
OTHER								
83100	AWARDS	321	300	200	300	0	300	0
83815	FACILITIES INTERNAL SERVC CHRG	20,857	22,363	22,363	27,306	0	27,306	22
84010	RECEPTION/MEETINGS	21	450	100	250	0	250	44-
85710	TRAVEL-OTHER	0	50	0	25	0	25	50-
86300	TESTING	8,714	21,960	7,668	29,280	0	29,280	33
SUBTOTAL *****		29,913	45,123	30,331	57,161	0	57,161	27
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	4,134	0	0	0	0	0	0
SUBTOTAL *****		4,134	0	0	0	0	0	0
TOTAL EXPENDITURES *****		371,367	283,751	218,456	297,849	0	297,849	5

Adult Court Operations

2908 LEST COURT OPS/ALT SENT PROG

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	119,995	114,605	126,501	0	126,501	5
10110	OVERTIME	0	2,000	685	2,000	0	2,000	0
10200	FICA	0	9,333	8,715	9,830	0	9,830	5
10300	HEALTH INSURANCE	0	16,788	14,478	11,448	0	11,448	31-
10310	COUNTY HSA CONTRIBUTION	0	1,200	1,250	1,200	0	1,200	0
10325	DISABILITY INSURANCE	0	432	436	455	0	455	5
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	93	110	0	110	0
10350	LIFE INSURANCE	0	216	220	216	0	216	0
10375	DENTAL INSURANCE	0	1,260	1,170	1,260	0	1,260	0
10400	WORKERS COMP	0	2,562	2,613	2,827	0	2,827	10
10500	401 (A) MATCH PLAN	0	1,560	1,300	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,400	2,306	2,530	0	2,530	5
	SUBTOTAL *****	0	157,746	147,871	159,937	0	159,937	1
	TOTAL EXPENDITURES *****	0	157,746	147,871	159,937	0	159,937	1

Decimal values have been truncated.

Juvenile Court Operations

Department Number 1241, 1243, 2870

Mission

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

The State of Missouri provides funding for most of the personnel positions and the County provides funding for the office space within the courthouse and for other non-personnel operating costs.

Budget Highlights

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.

The Juvenile Justice Preservation Fund was established in September 2021 and accounts for various statutory costs and fees which are restricted to use for the sole purpose of implementing and maintaining the juvenile court's expanded jurisdiction from seventeen years of age to eighteen years of age, a statutory change effective January 1, 2021. Limited appropriations have been established at this time.

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 considers 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.

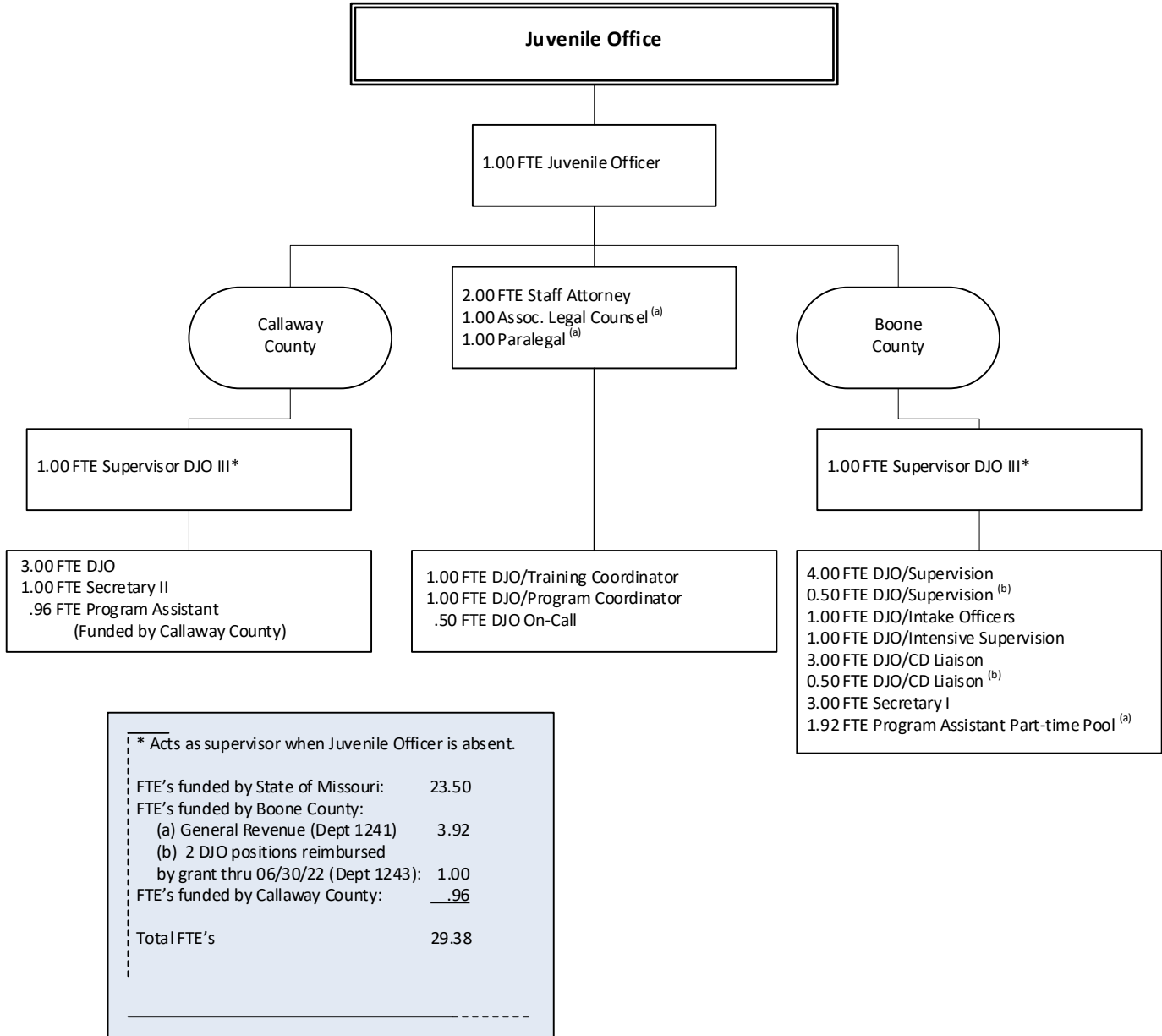
Performance Measures

	2020	2021	2022
	Actual	Estimated	Projected
Number of Total Referrals	934	1150	1300
Number of New and Supplemental Filings	433	725	825
Number of Cases Disposed	470	665	800
Average Supervision Caseload Per Officer (a)	25	25	30

(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

Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> Provides services to at-risk youth and families through Moral Recognition Therapy (MRT) Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2021 to June 30, 2022 Origination: 1995	No required match.
Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF) <ul style="list-style-type: none"> Funds for Supervised Visitation program 	July 1, 2021 to June 30, 2022 Origination: 2009	No match required
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator <ul style="list-style-type: none"> Funds meals at meetings and training 	October 15, 2021 to September 30, 2022 Origination: 2009	No match required
Juvenile Justice Assistance Program Office of State Courts Administrator <ul style="list-style-type: none"> Intensive Crisis Intervention Services, Home-Monitoring, Shelter Care Services, and Evening Reporting Center 	July 1, 2021 to June 30, 2022 Origination: 2012	No match required
Child Permanency Services Boone County Community Children's Services <ul style="list-style-type: none"> Funds services to parents with children in care ages 0-2 	January 1, 2022 to December 31, 2022 Origination: 2018	No match required

Juvenile Court Operations

Annual Budget

1241 GF JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	2,021	2,800	2,100	2,960	0	2,960	5
	SUBTOTAL *****	2,021	2,800	2,100	2,960	0	2,960	6
	TOTAL REVENUES *****	2,021	2,800	2,100	2,960	0	2,960	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	107,252	128,758	109,621	134,483	0	134,483	4
10110	OVERTIME	0	0	60	0	0	0	0
10200	FICA	8,198	9,850	8,349	10,287	0	10,287	4
10300	HEALTH INSURANCE	4,884	10,908	6,384	10,560	0	10,560	3-
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,300	2,400	0	2,400	100
10325	DISABILITY INSURANCE	305	307	244	321	0	321	4
10350	LIFE INSURANCE	144	144	108	144	0	144	0
10375	DENTAL INSURANCE	420	840	638	840	0	840	0
10500	401(A) MATCH PLAN	650	1,040	725	1,040	0	1,300	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	639	0	0	0	0	100-
10600	UNEMPLOYMENT BENEFITS	251	0	0	0	0	0	0
	SUBTOTAL *****	123,304	153,686	127,429	160,075	0	160,335	4
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	321	250	250	350	0	350	40
22500	SUBSCRIPTIONS/PUBLICATIONS	0	150	150	150	0	150	0
23000	OFFICE SUPPLIES	2,026	3,000	2,500	2,500	0	2,500	16-
23001	PRINTED MATERIALS	278	1,000	1,000	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	55	100	100	100	0	100	0
23016	MEDIA STORAGE SUPPLIES	62	75	75	75	0	75	0
23018	PRINTER SUPPLIES	0	500	200	500	0	500	0
23027	WORK/INCENTIVE SUPPLIES	0	200	200	200	0	200	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	200	100	200	0	200	0
23050	OTHER SUPPLIES	269	600	400	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	600	0	600	0
23400	FOOD	88	300	100	300	0	300	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	600	400	600	0	600	0
23810	UNTAGGED HARDWARE AND SOFTWARE	1,440	1,445	1,000	1,445	0	1,445	0
23850	UNTAGGED EQUIPMENT & TOOLS	204	500	500	500	0	500	0
23855	UNTAGGED FURNITURE/FIXTURES	0	600	300	600	0	600	0
	SUBTOTAL *****	4,743	9,520	7,275	9,120	0	9,120	4-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,100	1,625	1,651	1,755	0	1,755	8
37200	REGISTRATION	0	1,500	1,500	1,500	0	1,500	0
37220	TRAVEL: TRAINING RELATED	0	3,300	500	3,300	0	3,300	0
37240	REGISTRATION/TUITION	229	0	0	0	0	0	0
	SUBTOTAL *****	1,329	6,425	3,651	6,555	0	6,555	2
UTILITIES								
48000	TELEPHONES	13,899	13,200	14,664	14,000	0	14,000	6
48050	MOBILE DEVICE SERVICE	2,762	2,500	2,400	2,500	0	2,500	0
	SUBTOTAL *****	16,661	15,700	17,064	16,500	0	16,500	5
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	704	2,000	1,500	2,000	0	2,000	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	15	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	146	600	600	600	0	600	0
59105	TIRES	454	0	0	50	0	50	0
59200	LOCAL MILEAGE	469	0	0	0	0	0	0
	SUBTOTAL *****	1,773	2,600	2,115	2,650	0	2,650	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,009	3,000	2,000	2,500	0	2,500	16-
	SUBTOTAL *****	2,009	3,000	2,000	2,500	0	2,500	17-

Juvenile Court Operations

CONTRACTUAL SERVICES							
71000	NOTARY BONDS	0	60	60	0	0	100-
71100	OUTSOURCED SERVICES	831	9,600	3,000	12,100	0	26
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	0
71105	LEGAL SERVICES	0	205,040	190,000	209,140	0	2
71600	EQUIP LEASES & METER CHRG	453	800	500	500	0	37-
SUBTOTAL *****		4,784	219,000	197,060	225,240	0	3
OTHER							
83810	INTERFUND SERVICES USED	55	600	100	600	0	0
83815	FACILITIES INTERNAL SERVC CHRG	133,321	103,464	103,464	118,651	0	14
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	300	0	300	0	0
84600	COURT COSTS	119,963	0	0	0	0	0
84801	TRANSCRIPTS-CIVIL	679	10	10	10	0	0
85710	TRAVEL-OTHER	0	1,500	500	1,500	0	0
86300	TESTING	304	400	400	500	0	25
SUBTOTAL *****		254,322	106,274	104,474	121,561	0	14
FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	547	1,000	0	1,000	0	0
SUBTOTAL *****		547	1,000	0	1,000	0	0
TOTAL EXPENDITURES *****		409,472	517,205	461,068	545,201	0	5

1243 GF JUVENILE GRANTS

100 GENERAL FUND

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	58,590	0	0	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	112,180	132,394	53,485	45,222	0	45,222	65-
SUBTOTAL *****		170,770	132,394	53,485	45,222	0	45,222	66-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	149,995	209,000	150,000	209,000	0	209,000	0
SUBTOTAL *****		149,995	209,000	150,000	209,000	0	209,000	0
TOTAL REVENUES *****		320,765	341,394	203,485	254,222	0	254,222	26-
PERSONAL SERVICES								
10100	SALARIES & WAGES	110,017	79,414	58,517	79,164	0	40,040	49-
10110	OVERTIME	172	0	68	0	0	0	0
10200	FICA	8,275	6,075	4,372	6,056	0	3,063	49-
10300	HEALTH INSURANCE	9,768	10,056	6,444	6,168	0	6,168	38-
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	1,350	0	0	0	100-
10325	DISABILITY INSURANCE	378	286	177	285	0	145	49-
10350	LIFE INSURANCE	210	144	112	144	0	72	50-
10375	DENTAL INSURANCE	840	840	602	840	0	420	50-
10400	WORKERS COMP	1,026	0	0	0	0	0	0
10500	401(A) MATCH PLAN	1,300	1,040	800	1,040	0	650	37-
10510	CERF-EMPLOYER PD CONTRIBUTION	607	0	0	0	0	0	0
SUBTOTAL *****		134,993	100,255	72,442	93,697	0	50,558	50-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	450	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	226	0	0	0	0	0	0
SUBTOTAL *****		676	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	24,947	6,892	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	161,032	237,531	235,000	209,000	0	209,000	12-
71600	EQUIP LEASES & METER CHRG	1,957	6,527	3,473	0	0	0	100-
SUBTOTAL *****		187,936	250,950	238,473	209,000	0	209,000	17-
TOTAL EXPENDITURES *****		323,605	351,205	310,915	302,697	0	259,558	26-

Juvenile Court Operations

2870 JJ PRSRVTN JUVENILE OFFICE

287 JUVENILE JUSTICE PRSRVTN FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	0	10,000	10,000	27,000	0	27,000	170
	SUBTOTAL *****	0	10,000	10,000	27,000	0	27,000	170
	TOTAL REVENUES *****	0	10,000	10,000	27,000	0	27,000	170
MATERIALS & SUPPLIES								
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	3,000	0	3,000	0
	SUBTOTAL *****	0	0	0	3,000	0	3,000	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	0	0	0	0	3,000	0
	SUBTOTAL *****	0	0	0	0	0	3,000	0
	TOTAL EXPENDITURES *****	0	0	0	3,000	0	6,000	0

Decimal values have been truncated.

Juvenile Detention Operations

Department Number 1242, 2907

Mission

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

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

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

Budget Highlights

Effective July 1, 2003, the State of Missouri reduced the per diem rate of reimbursement from \$17 per day to \$14 per day, a 17% decrease. The reduction has continued since then and the FY 2022 budget assumes no change in the reimbursement rate.

A state-paid position for general building maintenance and custodial services terminates February 1, 2022, with the retirement of the state-paid employee. The budget includes an appropriation for employing this same individual in a County-paid position commencing February 1st and this position will continue through the end of 2022. During 2022, the Circuit Court and Facilities Maintenance will evaluate options for using contractual services, reassigning duties to other Juvenile Detention staff, and/or transitioning selected duties to Facilities Maintenance going forward.

There are no other significant changes to the budget.

Juvenile Detention Operations

Performance Measures

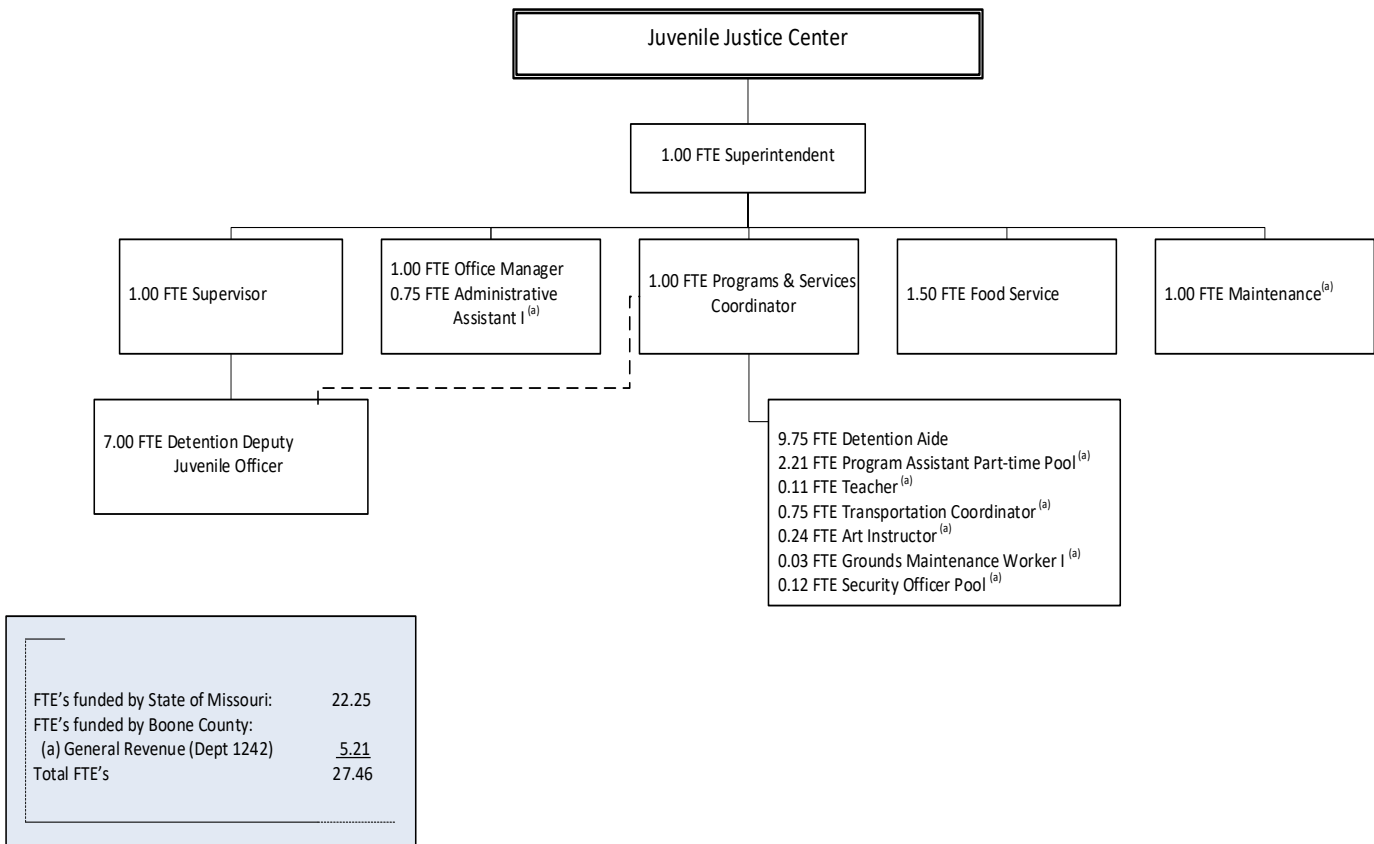
	2020 Actual	2021 Estimated	2022 Projected
Detention			
Number of Admissions	186	192	205
Number of Resident Days	2,203	2,550	4,360
Average Length of Stay	12.9	13.3	21.3
Post-Certified Youth*			
Number of Admissions	-	2	5
Number of Resident Days	-	100	910
Average Length of Stay	-	50.0	182.0
Evaluation			
Number of Evaluations Completed	55	56	60
Number of Resident Days	1,816	1,932	2,052
Average Length of Stay	33.0	34.5	34.2
Short Term/Placement			
Number of Placements	15	15	15
Number of Resident Days	267	280	290
Average Length of Stay	17.8	18.7	19.3
Average Length of Stay for all Placements Combined	14.9	14.1	30.6
Average Daily Population	6.6	5.3	14.6

Rasie the Age came into effect on July 1, 2021

*Certified youth will also start to be held in the center

Juvenile Detention Operations

Organizational Chart



Juvenile Detention Operations

Annual Budget

1242 GF JUVENILE DETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	25,268	22,000	28,500	24,000	0	24,000	9
3411	FEDERAL GRANT REIMBURSE	47,904	56,000	46,304	45,000	0	45,000	19-
3422	REIMB/REV- OTHER GOVT/CIRCUITS	29,460	61,000	61,000	55,000	0	55,000	9-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	179	165	178	178	0	178	7
3471	REIMBURSEMENT CALLAWAY	49,981	38,500	38,500	48,500	0	48,500	25
3475	DYS CONTRACTS	32,520	25,000	20,000	25,000	0	25,000	0
3477	STATE REIMB-DEL CHIL HOME	63,462	62,000	60,000	62,000	0	62,000	0
	SUBTOTAL *****	248,774	264,665	254,482	259,678	0	259,678	2-
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	6,216	4,500	14,000	5,500	0	5,500	22
3555	MEAL REIMBURSEMENT	1,088	2,000	1,100	1,200	0	1,200	40-
	SUBTOTAL *****	7,304	6,500	15,100	6,700	0	6,700	3
MISCELLANEOUS								
3880	CONTRIBUTIONS	5	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	693	1,600	1,000	1,600	0	1,600	0
	SUBTOTAL *****	698	1,600	1,000	1,600	0	1,600	0
	TOTAL REVENUES *****	256,776	272,765	270,582	267,978	0	267,978	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	76,599	110,539	92,959	114,948	0	153,605	38
10110	OVERTIME	0	0	42	0	0	0	0
10120	HOLIDAY WORKED	1,984	4,000	3,152	3,700	0	3,700	7-
10125	FAMILY HOLIDAY WORKED PREMIUM	378	2,000	588	1,000	0	1,000	50-
10200	FICA	6,017	8,915	7,288	9,153	0	12,111	35
10300	HEALTH INSURANCE	5,712	11,760	11,760	11,448	0	17,113	45
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	130	148	252	154	0	303	104
10350	LIFE INSURANCE	130	144	216	144	0	210	45
10375	DENTAL INSURANCE	451	840	840	840	0	1,225	45
10500	401(A) MATCH PLAN	675	1,040	1,300	1,040	0	1,900	82
10510	CERF-EMPLOYER PD CONTRIBUTION	0	384	0	0	0	0	100-
10600	UNEMPLOYMENT BENEFITS	1,118	0	0	0	0	0	0
	SUBTOTAL *****	93,194	139,770	118,397	143,627	0	192,367	38
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	117	100	50	75	0	75	25-
23000	OFFICE SUPPLIES	1,459	1,770	1,500	1,965	0	1,965	11
23001	PRINTED MATERIALS	170	250	250	170	0	170	32-
23015	COMPUTER SUPPLIES	0	100	81	50	0	50	50-
23018	PRINTER SUPPLIES	161	252	252	215	0	215	14-
23025	RESIDENT SUPPLIES	2,377	2,200	2,200	2,400	0	2,400	9
23030	KITCHEN SUPPLIES	676	750	750	750	0	750	0
23031	CUSTODIAL SUPPLIES	4,267	4,000	4,000	4,000	0	4,000	0
23035	REPAIR/MAINTENANCE SUPPLIES	338	11,950	825	8,600	0	8,600	28-
23036	SAFETY SUPPLIES & EQUIPMENT	0	300	50	300	0	300	0
23050	OTHER SUPPLIES	1,324	1,200	1,200	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	775	0	775	0
23400	FOOD	28,830	32,000	31,000	34,000	0	34,000	6
23501	MEDICINE & MED SUPPLIES/EQUIP	0	1,060	1,060	1,060	0	1,060	0
23502	NON-PRES. MED. SUPPLIES	207	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	822	1,785	400	1,400	0	1,400	21-
23830	REPLC COMPUTER HARDWARE <\$1000	0	610	610	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	1,432	3,350	2,250	1,690	0	1,690	49-
23855	UNTAGGED FURNITURE/FIXTURES	689	754	600	3,904	0	3,904	417
	SUBTOTAL *****	42,869	62,431	47,078	61,354	0	61,354	2-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	150	50	50	0	50	66-
37200	REGISTRATION	0	1,000	2,193	800	0	800	20-
37210	TRAINING/SCHOOLS	133	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	1,300	200	300	0	300	76-
	SUBTOTAL *****	183	2,450	2,443	1,150	0	1,150	53-

Juvenile Detention Operations

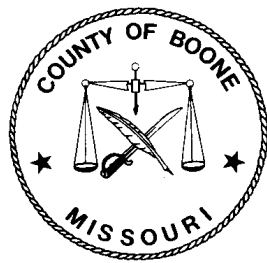
UTILITIES								
48000	TELEPHONES	4,594	4,400	4,686	4,400	0	4,400	0
48002	DATA COMMUNICATIONS	0	2,100	2,100	2,100	0	2,100	0
48100	NATURAL GAS	8,757	12,000	11,396	11,500	0	11,500	4-
48200	ELECTRICITY	24,416	30,000	25,000	27,000	0	27,000	10-
48300	WATER	2,311	2,500	2,300	2,500	0	2,500	0
48400	SOLID WASTE	1,956	1,975	1,956	1,956	0	1,956	0
48500	STORM WATER UTILITY	448	420	420	420	0	420	0
48600	SEWER USE	2,519	2,600	2,500	2,500	0	2,500	3-
48700	LP GAS/BLDG GENERATOR FUEL	0	300	0	200	0	200	33-
SUBTOTAL *****		45,001	56,295	50,358	52,576	0	52,576	7-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	526	1,400	700	1,300	0	1,300	7-
59100	VEHICLE REPAIRS/MAINTENANCE	396	500	400	400	0	400	20-
59105	TIRES	643	800	503	400	0	400	50-
SUBTOTAL *****		1,565	2,700	1,603	2,100	0	2,100	22-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,756	3,560	3,560	1,955	0	1,955	45-
60100	BLDG REPAIRS/MAINTENANCE	5,949	2,400	2,400	3,600	0	3,600	50
60150	PEST CONTROL	744	780	780	780	0	780	0
60200	EQUIP REPAIRS/MAINTENANCE	115	900	400	900	0	900	0
60400	GROUNDS MAINTENANCE	332	600	500	0	0	0	100-
SUBTOTAL *****		9,896	8,240	7,640	7,235	0	7,235	12-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	538	550	552	575	0	575	4
71100	OUTSOURCED SERVICES	692	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	10,000	10,650	10,150	10,650	0	10,650	0
71104	ADMINISTRATIVE SERVICES	0	0	60	225	0	225	0
71600	EQUIP LEASES & METER CHRG	0	40	40	40	0	40	0
SUBTOTAL *****		11,230	11,240	10,802	11,490	0	11,490	2
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	270	270	270	270	0	270	0
83810	INTERFUND SERVICES USED	200	175	175	175	0	175	0
83815	FACILITIES INTERNAL SERVC CHRG	92,599	72,878	72,878	59,720	0	59,720	18-
84300	PUBLIC NOTICE/ADVERTISING SRVC	26	30	30	30	0	30	0
85620	OTHER MEDICAL	0	200	0	50	0	50	75-
85710	TRAVEL-OTHER	0	200	0	200	0	200	0
86300	TESTING	608	1,000	810	1,620	0	1,620	62
SUBTOTAL *****		93,703	74,753	74,163	62,065	0	62,065	17-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	5,500	1,350	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	0	0	5,050	0	5,050	0
92301	REPLC COMPUTER HDWR	20,279	0	0	0	0	0	0
SUBTOTAL *****		20,279	5,500	1,350	5,050	0	5,050	8-
TOTAL EXPENDITURES *****		317,920	363,379	313,834	346,647	0	395,387	9

2907 LEST JUVENILE DETENTION

290 LAW ENFORCEMENT SERVICES FUND

290	LAW ENFORCEMENT SERVICES FUND							%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	UTILITIES							
48002	DATA COMMUNICATIONS	2,100	0	0	0	0	0	0
	SUBTOTAL *****	2,100	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,100	0	0	0	0	0	0

Decimal values have been truncated.



Sheriff & Adult Detention – Combined Budget Summary

Description of Funding Sources

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

The funding sources for Sheriff/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 Operations

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	2020	2021	2022	2022	2022	2022
			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	\$ -	\$ 2,423,066	\$ 1,892,013	\$ 996,060	\$ 13,100	\$ 2,901,173
290	2909	LEST Sheriff/Detention Admin	\$ -	\$ 67,456	\$ 98,201	\$ 4,150	\$ -	\$ 102,351
		Subtotal	\$ -	\$ 2,490,522	\$ 1,990,214	\$ 1,000,210	\$ 13,100	\$ 3,003,524
Sheriff Operations:								
100	1251	GF Sheriff Operations	\$ 5,755,290	\$ 3,452,267	\$ 3,303,455	\$ 552,954	\$ -	\$ 3,856,409
100	1253	GF Sheriff Grants	206,640	423,219	336,489	14,813	57,795	409,097
250	2501	SH Forfeiture-Dept of Justice	6,201	-	-	-	-	-
250	2502	SH Forfeiture-Dept of Treasury	-	-	-	-	-	-
251	2510	SH Training Fund Activity	11,271	15,100	-	16,400	-	16,400
252	252x	Citizen Contribution Fund	-	-	-	8,230	-	8,230
253	253x	Justice Assistance Grants (JAG)	22,525	289	-	79,314	32,773	112,087
254	2540	Sheriff Civil Charges Fund Activity	24,628	24,000	-	3,500	-	3,500
255	2550	Sheriff Revolving Fund Activity	70,656	11,836	-	52,658	-	52,658
257	2570	Sheriff K9 Operations Fund Activity	20,506	6,261	-	22,620	-	22,620
290	2901	LEST Sheriff Operations	2,019,535	1,702,228	1,370,274	255,617	444,900	2,070,791
		Subtotal	\$ 8,137,252	\$ 5,635,200	\$ 5,010,218	\$ 1,006,106	\$ 535,468	\$ 6,551,792
Detention Operations:								
								-
100	1255	GF Detention Operations	4,276,817	3,814,253	2,564,140	1,616,251	51,602	4,231,993
256	2560	Inmate Prisoner Security Fund Activity	11,876	15,095	-	35,850	-	35,850
290	2902	LEST Detention Operations	768,729	716,753	894,721	9,931	-	904,652
290	2906	LEST Contract Inmate Housing	154,040	699,440	-	180,000	-	180,000
		Subtotal	5,211,462	5,245,541	3,458,861	1,842,032	51,602	5,352,495
		Total	\$ 13,348,714	\$ 13,371,263	\$ 10,459,293	\$ 3,848,348	\$ 600,170	\$ 14,907,811

Sheriff & Adult Detention Summary

Personnel Summary

Position Title	Departmental Funding Source										Change
	Full-time Equivalent Positions										
	2020	2021	Dept. 1228	Dept. 2909	Dept. 1251	Dept. 2901	Dept. 1253	Dept. 1255	Dept. 2902	2022 Total	
Sheriff/Detention Administration											
Sheriff (Elected)	-	1.00	1.00	-	-	-	-	-	-	1.00	-
Major	-	1.00	1.00	-	-	-	-	-	-	1.00	-
Captain	-	1.00	1.00	-	-	-	-	-	-	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	-	-	-	-	-	-	1.00	-
Account Specialist III	-	1.19	-	-	-	-	-	-	-	-	(1.19)
Administrative Coordinator	-	-	1.19	-	-	-	-	-	-	1.19	1.19
Warrant Supervisor	-	1.00	1.00	-	-	-	-	-	-	1.00	-
Warrant Specialist	-	8.00	-	-	-	-	-	-	-	-	(8.00)
Sheriff's Services Specialist	-	-	13.50	2.00	-	-	-	-	-	15.50	15.50
Records Specialist	-	5.00	-	-	-	-	-	-	-	-	(5.00)
Office Specialist	-	2.25	-	-	-	-	-	-	-	-	(2.25)
Evidence Custodian	-	3.00	3.00	-	-	-	-	-	-	3.00	-
Technical/Fleet Analyst	-	1.00	1.00	-	-	-	-	-	-	1.00	-
Subtotal	-	30.44	28.69	2.00	-	-	-	-	-	30.69	0.25
Sheriff Enforcement											
Sheriff (Elected)	1.00	-	-	-	-	-	-	-	-	-	-
Major	1.00	-	-	-	-	-	-	-	-	-	-
Captain	1.50	1.00	-	-	1.00	-	-	-	-	1.00	-
Lieutenant	3.00	3.00	-	-	3.00	-	-	-	-	3.00	-
Sergeant	8.00	7.00	-	-	6.00	1.00	-	-	-	7.00	-
Deputy Sheriff/Sr. Deputy Sheriff	39.00	39.00	-	-	26.00	10.00	4.00 b	-	-	40.00	1.00
Deputy Sheriff-Civil Process	2.00	2.00	-	-	2.00	-	-	-	-	2.00	-
Professional Development Officer	2.00	-	-	-	-	-	-	-	-	-	-
Sheriff's Hiring Investigator	2.00	-	-	-	-	-	-	-	-	-	-
Investigator	11.00	11.00	-	-	8.00	1.00	0.83 a	-	-	9.83	(1.17)
Administrative Deputy	1.00	-	-	-	-	-	-	-	-	-	-
Budget Administrator	0.50	-	-	-	-	-	-	-	-	-	-
Account Specialist III	0.50	-	-	-	-	-	-	-	-	-	-
Warrant Supervisor	1.00	-	-	-	-	-	-	-	-	-	-
Warrant Specialist	8.00	-	-	-	-	-	-	-	-	-	-
Records Specialist	4.00	-	-	-	-	-	-	-	-	-	-
Office Specialist	2.25	-	-	-	-	-	-	-	-	-	-
Evidence Custodian	2.00	-	-	-	-	-	-	-	-	-	-
Technical/Fleet Analyst	1.00	-	-	-	-	-	-	-	-	-	-
Subtotal	90.75	63.00	-	-	46.00	12.00	4.83	-	-	62.83	(0.17)
Adult Detention											
Jail Administrator	1.00	1.00	-	-	-	-	-	1.00	-	1.00	-
Captain	1.50	1.00	-	-	-	-	-	-	1.00	1.00	-
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	-
Control Room Officer	8.00	8.00	-	-	-	-	-	8.00	-	8.00	-
Budget Administrator	0.50	-	-	-	-	-	-	-	-	-	-
Account Specialist III	0.69	-	-	-	-	-	-	-	-	-	-
Sheriff's Services Specialist	-	-	-	-	-	-	-	1.00	-	1.00	1.00
Office Specialist	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
Subtotal	53.69	52.00	-	-	-	-	-	46.00	6.00	52.00	-
Total FTEs	144.44	145.44	28.69	2.00	46.00	12.00	4.83	46.00	6.00	145.52	0.08
Overtime	\$ 906,932	\$901,970	\$ 83,000	\$ 3,160	\$278,220	\$106,780	\$ -	\$ 376,187	\$ 75,813	\$ 923,160	\$ 21,190

a 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.

b Amount includes 4 Deputy positions funded by grants that are funded through 09/30/2020. Positions will be extended if additional funding is approved.

Sheriff/Detention Administration

Department Numbers 1228, 2909

Mission

In 2021, a new division for Administration was created. The Sheriff is responsible for all civil process activities throughout the County and these activities have been moved to this division. The Administration division also accounts for support services for Sheriff Enforcement Operations and Adult Detention Operations. Support services include budget and accounting, evidence and record keeping, warrants, technology/fleet support, and professional development. Prior to 2021, these services were included in the Enforcement Operations and Adult Detention Operations budgets.

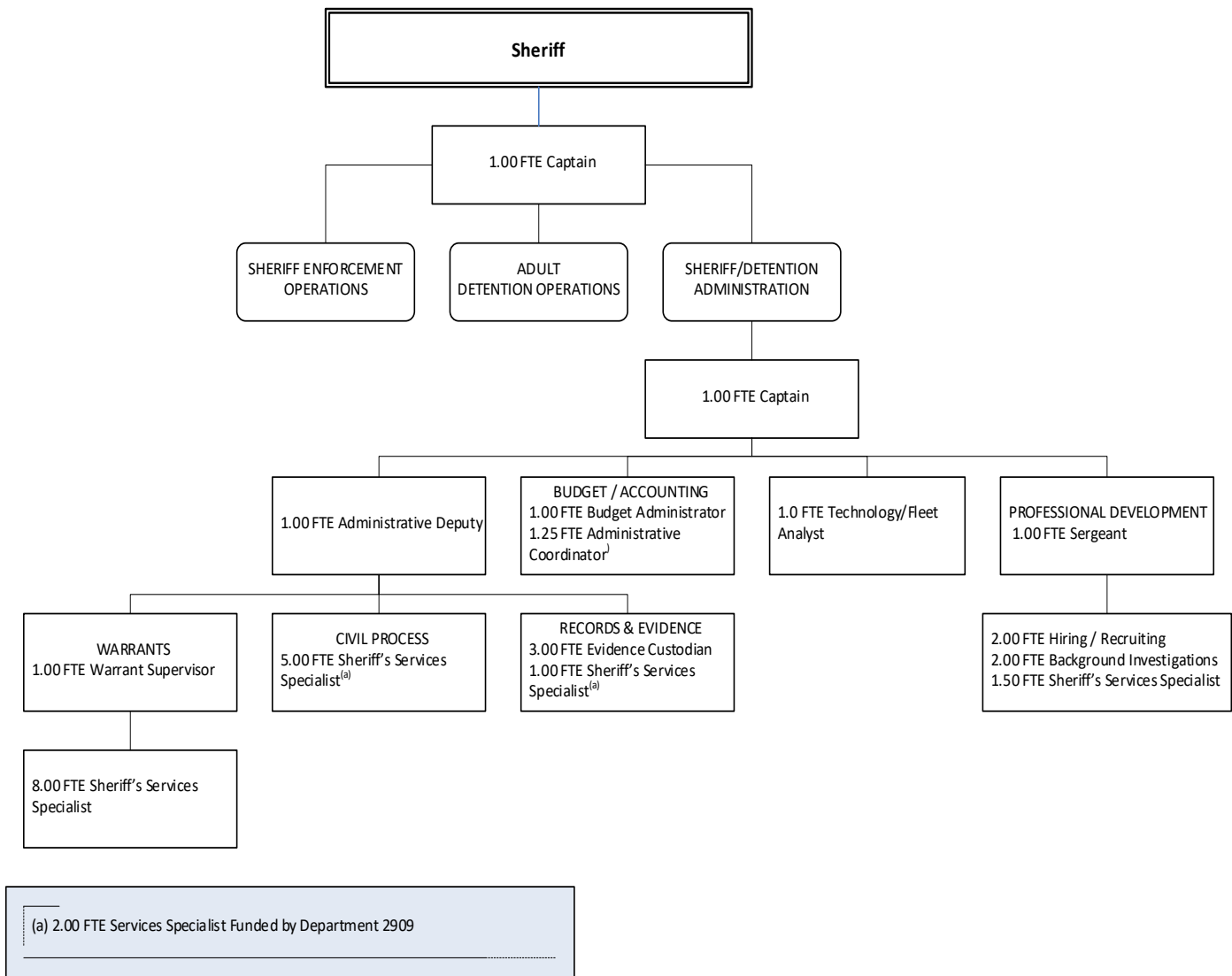
Budget Highlights

General Fund: Included in the 2022 budget is funding to increase two part time non-benefited administrative positions to three-quarter time benefited positions. There are no other significant changes to the budget.

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

Sheriff/Detention Administration

Organizational Chart



Sheriff/Detention Administration

Annual Budget

1228 GF SHERIFF/DETENTION ADMIN

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	0	105	500	450	0	450	328
	SUBTOTAL *****	0	105	500	450	0	450	329
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	2,100	3,600	3,600	0	3,600	71
3569	OTHER FEES	0	3,000	5	0	0	0	100-
	SUBTOTAL *****	0	5,100	3,605	3,600	0	3,600	29-
MISCELLANEOUS								
3831	SALE OF EVID/UNCLAIM PROP	0	100	0	100	0	100	0
3890	MISCELLANEOUS	0	1,400	458	1,400	0	1,400	0
3891	DIVIDENDS/REBATES	0	5,700	3,700	3,700	0	3,700	35-
	SUBTOTAL *****	0	7,200	4,158	5,200	0	5,200	28-
	TOTAL REVENUES *****	0	12,405	8,263	9,250	0	9,250	25-
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	1,295,099	1,199,610	1,377,911	0	1,386,236	7
10110	OVERTIME	0	0	83,740	83,000	0	83,000	0
10111	OVERTIME 1.0	0	0	0	0	0	9,700	0
10115	SHIFT DIFFERENTIAL	0	0	7,250	0	0	7,250	0
10120	HOLIDAY WORKED	0	0	9,675	9,700	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	1,410	1,400	0	1,400	0
10200	FICA	0	99,271	95,670	112,608	0	113,245	14
10300	HEALTH INSURANCE	0	147,888	129,485	154,104	0	166,440	12
10310	COUNTY HSA CONTRIBUTION	0	16,800	16,650	16,800	0	19,200	14
10325	DISABILITY INSURANCE	0	4,653	4,100	4,785	0	4,965	6
10330	CNTY PD DEPENDENT PREM-HEALTH	0	30,929	26,325	23,675	0	33,389	7
10331	CNTY PD DEPENDENT PREM-DENTAL	0	2,724	2,470	1,950	0	2,466	9-
10350	LIFE INSURANCE	0	1,944	1,765	1,944	0	2,088	7
10375	DENTAL INSURANCE	0	10,920	9,740	10,920	0	11,760	7
10400	WORKERS COMP	0	13,204	13,355	14,865	0	15,914	20
10500	401(A) MATCH PLAN	0	14,170	14,150	14,040	0	18,850	33
10510	CERF-EMPLOYER PD CONTRIBUTION	0	13,802	12,970	15,111	0	16,110	16
	SUBTOTAL *****	0	1,651,404	1,628,365	1,842,813	0	1,892,013	15
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	1,005	250	250	0	250	75-
23000	OFFICE SUPPLIES	0	14,500	10,500	16,500	0	16,500	13
23001	PRINTED MATERIALS	0	3,300	2,000	3,300	0	3,300	0
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	210	0	0	0	0
23016	MEDIA STORAGE SUPPLIES	0	1,000	400	1,000	0	1,000	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	5,000	0	5,000	0
23050	OTHER SUPPLIES	0	10,000	5,000	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	3,750	1,800	2,000	2,170	4,170	11
23855	UNTAGGED FURNITURE/FIXTURES	0	5,000	2,000	5,000	0	5,000	0
23860	VEHICLE EQUIPMENT <\$1000	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	39,555	23,160	34,050	2,170	36,220	8-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	2,700	2,950	2,950	0	2,950	9
37200	REGISTRATION	0	4,350	0	5,550	0	5,550	27
37220	TRAVEL: TRAINING RELATED	0	9,962	0	11,494	0	11,494	15
	SUBTOTAL *****	0	17,012	2,950	19,994	0	19,994	18
UTILITIES								
48000	TELEPHONES	0	39,984	43,200	43,356	72	43,428	8
48002	DATA COMMUNICATIONS	0	0	480	960	0	960	0
48050	MOBILE DEVICE SERVICE	0	4,656	2,688	4,680	0	4,680	0
48100	NATURAL GAS	0	32,568	32,000	37,200	0	37,200	14
48200	ELECTRICITY	0	143,004	128,000	153,600	0	153,600	7
48300	WATER	0	30,204	27,500	30,816	0	30,816	2
48400	SOLID WASTE	0	7,824	9,000	7,824	0	7,824	0
48500	STORM WATER UTILITY	0	3,348	3,336	3,348	0	3,348	0
48600	SEWER USE	0	25,740	21,100	22,524	0	22,524	12-
	SUBTOTAL *****	0	287,328	267,304	304,308	72	304,380	6

Sheriff/Detention Administration

VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	7,619	6,000	7,200	0	7,200 5-
59025	VEHICLE TITLE/LICENSE/PLATES	0	225	56	225	0	225 0
59100	VEHICLE REPAIRS/MAINTENANCE	0	3,600	1,900	2,400	0	2,400 33-
59105	TIRES	0	2,000	0	2,000	0	2,000 0
SUBTOTAL *****		0	13,444	7,956	11,825	0	11,825 12-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	7,477	6,658	6,620	0	6,620 11-
60100	BLDG REPAIRS/MAINTENANCE	0	2,000	1,437	2,000	0	2,000 0
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	0	1,000	0	1,000 0
SUBTOTAL *****		0	10,477	8,095	9,620	0	9,620 8-
CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	5,700	5,700	6,200	0	6,200 8
71000	NOTARY BONDS	0	250	100	250	0	250 0
71100	OUTSOURCED SERVICES	0	1,750	3,041	5,750	0	5,750 228
71101	PROFESSIONAL SERVICES	0	4,850	4,600	10,450	0	10,450 115
71501	PARKING	0	25	0	25	0	25 0
71526	DISPOSAL SERVICES	0	1,896	1,800	2,184	0	2,184 15
71600	EQUIP LEASES & METER CHRG	0	200	0	0	0	0 100-
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	0	200	0	200 0
SUBTOTAL *****		0	14,671	15,241	25,059	0	25,059 71
OTHER							
83100	AWARDS	0	0	0	4,750	0	4,750 0
83810	INTERFUND SERVICES USED	0	1,039	1,400	1,661	0	1,661 59
83815	FACILITIES INTERNAL SERVC CHRG	0	432,811	432,811	546,740	0	546,740 26
84010	RECEPTION/MEETINGS	0	1,500	400	1,500	0	1,500 0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	5,000	5,000	7,500	0	7,500 50
85710	TRAVEL-OTHER	0	0	109	0	0	0 0
86300	TESTING	0	25,811	14,500	25,811	0	25,811 0
86900	MISCELLANEOUS	0	1,000	0	1,000	0	1,000 0
SUBTOTAL *****		0	467,161	454,220	588,962	0	588,962 26
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	2,400	0	0	5,600	5,600 133
92000	REPLCMENT OFFICE EQUIP	0	15,000	15,775	0	0	0 100-
92300	REPLCMENT MACH & EQUIP	0	0	0	0	7,500	7,500 0
SUBTOTAL *****		0	17,400	15,775	0	13,100	13,100 25-
TOTAL EXPENDITURES *****		0	2,518,452	2,423,066	2,836,631	15,342	2,901,173 15

2909 LEST SHERIFF/DETENTION ADMIN

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM FY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	61,380	48,620	69,128	0	69,128	12
10110	OVERTIME	0	0	3,160	3,160	0	3,160	0
10115	SHIFT DIFFERENTIAL	0	0	270	0	0	0	0
10200	FICA	0	4,695	4,020	5,530	0	5,530	17
10300	HEALTH INSURANCE	0	5,880	7,092	11,448	0	11,448	94
10310	COUNTY HSA CONTRIBUTION	0	0	750	1,200	0	1,200	0
10325	DISABILITY INSURANCE	0	221	195	248	0	248	12
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	4,158	0	4,158	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	257	0	257	0
10350	LIFE INSURANCE	0	144	126	144	0	144	0
10375	DENTAL INSURANCE	0	420	480	840	0	840	100
10400	WORKERS COMP	0	98	102	122	0	122	24
10500	401(A) MATCH PLAN	0	1,040	375	1,040	0	1,300	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,227	996	666	0	666	45-
SUBTOTAL *****		0	75,105	66,186	97,941	0	98,201	31
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	1,000	0	1,000	0	1,000	0
37220	TRAVEL: TRAINING RELATED	0	3,000	1,270	3,000	0	3,000	0
SUBTOTAL *****		0	4,000	1,270	4,000	0	4,000	0

Sheriff/Detention Administration

OTHER							
83200 FEES & COMMISSIONS	0	150	0	150	0	150	0
SUBTOTAL *****	0	150	0	150	0	150	0
TOTAL EXPENDITURES *****	0	79,255	67,456	102,091	0	102,351	29

Decimal values have been truncated.

Sheriff Enforcement Operations

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

Mission

The Boone County Sheriff is an elected official responsible for law enforcement activities throughout the unincorporated areas of the County as well as those incorporated areas not having a municipal police department. The Sheriff is responsible for all civil process activities throughout the entire County.

The Sheriff is also responsible for the operations of the County's adult detention center, which is presented in a separate budget section immediately following Sheriff Operations.

Budget Highlights

General Fund: The budget reflects the current award period pertaining to 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 2022 budget includes funding for an additional full-time benefited grant-funded Sheriff Deputy position, including vehicle and equipment.

There are no other significant changes to the budget.

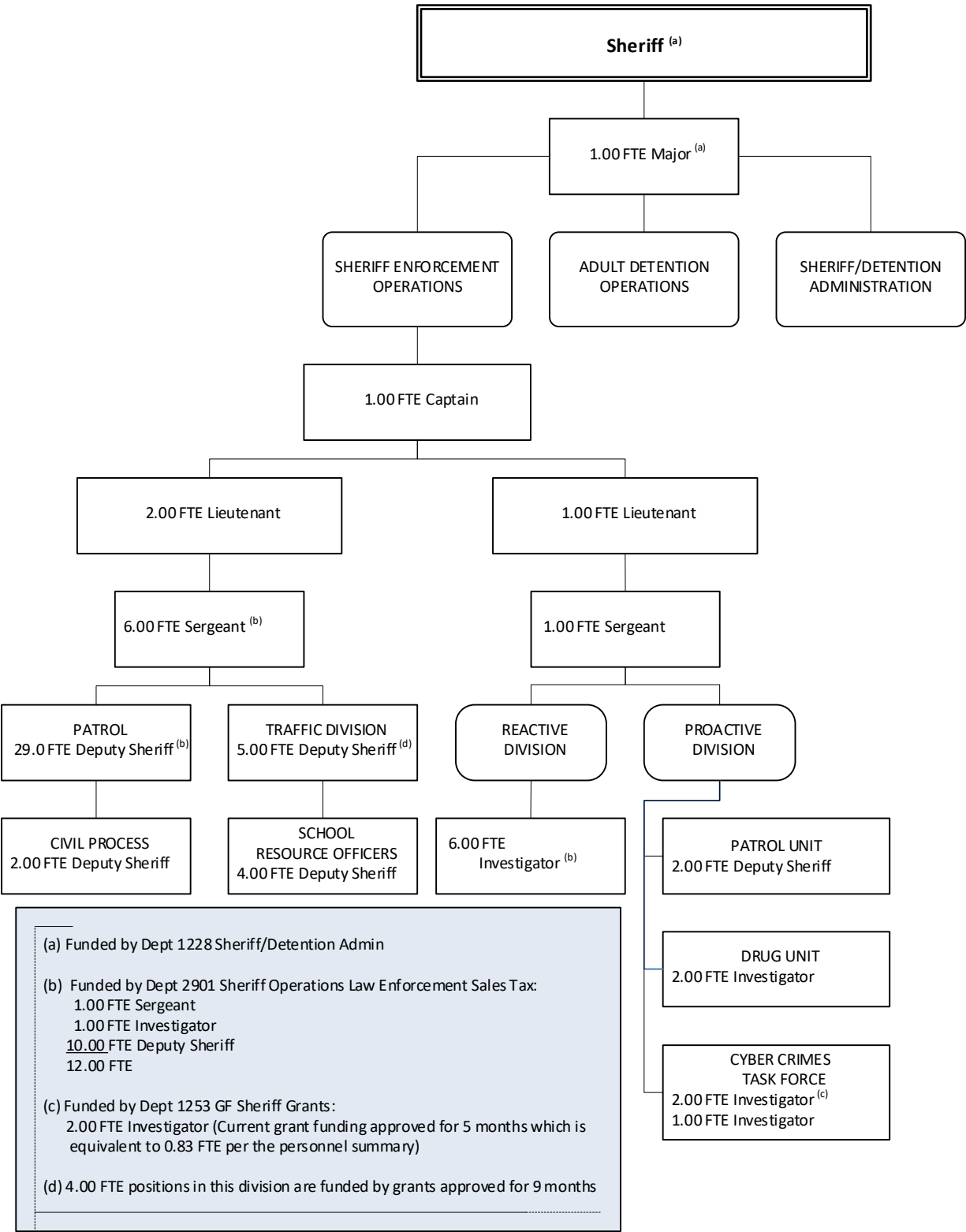
Justice Assistance Grant: The 2022 budget includes approximately \$41,000 grant revenue and associated expenditures. Approximately \$25,000 is passed through to the City of Columbia police department as a sub-recipient and the remaining grant funds will be used for law enforcement equipment.

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 Enforcement Operations

Organizational Chart



Sheriff Enforcement Operations

Annual Budget

1251 GF SHERIFF OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	150	0	0	0	0	0	0
	SUBTOTAL *****	150	0	0	0	0	0	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	169,543	28,573	33,763	20,420	0	20,420	28-
3465	FEDERAL REIMBURSE EXPENSES	787	100	0	0	0	0	100-
3469	STATE REIMB-CRIMINAL COSTS	44,625	27,000	29,000	27,000	0	27,000	0
	SUBTOTAL *****	214,955	55,673	62,763	47,420	0	47,420	15-
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	2,479	0	0	0	0	0	0
3519	TRAINING COST REIMBRSMT	5,345	0	0	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	0	56,741	0	30,210	0	30,210	46-
3540	DEFENDANT CRT COSTS&RECOUPMENT	5,266	4,900	5,100	5,000	0	5,000	2
3563	CIVIL PROCESS FEES	13,203	18,500	17,300	17,300	0	17,300	6-
3569	OTHER FEES	2,299	0	0	0	0	0	0
3572	SHERIFF'S FEES	43,258	75,000	50,000	63,200	0	63,200	15-
3590	INSPECTION FEES	643	300	450	300	0	300	0
	SUBTOTAL *****	72,493	155,441	72,850	116,010	0	116,010	25-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	587	0	1,563	0	0	0	0
3831	SALE OF EVID/UNCLAIM PROP	41	0	2	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	17,930	0	0	0	0	0	0
3890	MISCELLANEOUS	87	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	694	0	0	0	0	0	0
3892	OVERAGE	1	0	10	6	0	6	0
	SUBTOTAL *****	19,340	0	1,575	6	0	6	0
	TOTAL REVENUES *****	306,938	211,114	137,188	163,436	0	163,436	23-
PERSONAL SERVICES								
10100	SALARIES & WAGES	3,147,889	2,133,291	1,892,600	2,643,742	326,604	2,218,596	4
10110	OVERTIME	433,366	363,552	300,590	300,000	0	278,220	23-
10111	OVERTIME 1.0	0	0	0	0	0	64,797	0
10115	SHIFT DIFFERENTIAL	36,181	37,000	24,000	24,000	0	24,000	35-
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	7,930	0
10120	HOLIDAY WORKED	83,252	54,177	71,000	71,000	0	0	100-
10125	FAMILY HOLIDAY WORKED PREMIUM	15,049	10,500	10,370	10,500	0	10,500	0
10200	FICA	267,451	198,787	163,925	233,267	24,990	198,329	0
10300	HEALTH INSURANCE	341,664	241,680	212,385	255,360	37,368	255,360	5
10310	COUNTY HSA CONTRIBUION	36,600	24,000	22,775	30,000	7,200	30,000	25
10325	DISABILITY INSURANCE	10,586	7,234	5,560	9,517	1,176	7,829	8
10330	CNTY PD DEPENDENT PREM-HEALTH	104,270	67,318	64,510	63,904	23,760	63,904	5-
10331	CNTY PD DEPENDENT PREM-DENTAL	8,114	4,896	4,600	4,380	1,548	4,380	10-
10350	LIFE INSURANCE	4,866	3,312	2,905	3,312	432	3,312	0
10375	DENTAL INSURANCE	27,236	18,900	16,925	18,900	2,520	18,900	0
10400	WORKERS COMP	109,380	47,840	45,488	66,852	6,864	54,124	13
10500	401(A) MATCH PLAN	38,398	23,920	21,760	23,920	3,900	23,920	0
10510	CERF-EMPLOYER PD CONTRIBUTION	54,416	35,024	35,745	39,195	6,534	39,354	12
10600	UNEMPLOYMENT BENEFITS	160	0	-111	0	0	0	0
	SUBTOTAL *****	4,718,878	3,271,431	2,895,027	3,797,849	442,896	3,303,455	1

Sheriff Enforcement Operations

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,839	3,151	2,700	2,753	0	2,753	12-
23000	OFFICE SUPPLIES	8,154	0	0	0	0	0	0
23001	PRINTED MATERIALS	1,811	2,500	2,450	2,500	0	2,500	0
23010	DETENTION/ENFORCEMENT SUPPLIES	0	13,685	13,000	9,750	0	9,750	28-
23016	MEDIA STORAGE SUPPLIES	701	750	500	500	0	500	33-
23050	OTHER SUPPLIES	21,262	0	0	0	0	0	0
23200	AMMUNITION	4,050	5,000	5,000	17,500	0	17,500	250
23201	AMMUNITION (LESS-LETHAL)	0	2,200	1,000	2,200	570	2,200	0
23300	UNIFORMS	51,213	42,038	38,500	41,290	10,800	41,290	1-
23305	UNIFORM MAINTENANCE	1,924	4,100	2,500	2,900	0	2,900	29-
23350	SPECIAL PROGRAM SUPPLIES	204	8,535	1,000	1,500	0	1,500	82-
23850	UNTAGGED EQUIPMENT & TOOLS	23,481	19,005	11,450	7,105	0	7,105	62-
23855	UNTAGGED FURNITURE/FIXTURES	2,230	0	0	0	0	0	0
23860	VEHICLE EQUIPMENT <\$1000	13,633	7,234	6,600	3,250	0	3,250	55-
SUBTOTAL *****		130,502	108,198	84,700	91,248	11,370	91,248	16-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	3,978	1,580	1,500	1,755	0	1,755	11
37200	REGISTRATION	1,319	25,115	19,340	24,129	4,300	28,429	13
37210	TRAINING/SCHOOLS	9,270	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	1,360	12,686	6,887	9,154	0	9,154	27-
37230	MEALS & LODGING-TRAINING	1,540	0	0	0	0	0	0
37235	MEALS & LODGING - OTHER	138	0	0	0	0	0	0
SUBTOTAL *****		17,605	39,381	27,727	35,038	4,300	39,338	0
UTILITIES								
48000	TELEPHONES	32,001	0	0	0	0	0	0
48002	DATA COMMUNICATIONS	0	0	2,100	2,100	0	2,100	0
48050	MOBILE DEVICE SERVICE	33,120	30,432	30,500	28,512	5,904	28,512	6-
48100	NATURAL GAS	5,114	0	0	0	0	0	0
48200	ELECTRICITY	34,510	0	0	0	0	0	0
48300	WATER	6,382	0	0	0	0	0	0
48400	SOLID WASTE	1,484	0	0	0	0	0	0
48500	STORM WATER UTILITY	633	0	0	0	0	0	0
48600	SEWER USE	5,534	0	0	0	0	0	0
SUBTOTAL *****		118,778	30,432	32,600	30,612	5,904	30,612	1
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	124,473	184,537	158,000	193,950	0	193,950	5
59025	VEHICLE TITLE/LICENSE/PLATES	1,317	1,109	1,100	1,022	0	1,022	7-
59100	VEHICLE REPAIRS/MAINTENANCE	36,370	43,200	45,300	44,760	0	44,760	3
59105	TIRES	24,627	24,000	19,900	24,000	0	24,000	0
SUBTOTAL *****		186,787	252,846	224,300	263,732	0	263,732	4
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	7,439	0	0	0	0	0	0
60100	BLDG REPAIRS/MAINTENANCE	391	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	7,566	6,000	4,832	7,100	0	7,100	18
60250	EQUIPMENT INSTALLATION CHARGES	15,750	17,000	19,000	0	0	0	100-
SUBTOTAL *****		31,146	23,000	23,832	7,100	0	7,100	69-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	57,709	3,663	0	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	7,574	61,323	65,463	65,548	0	65,548	6
71000	NOTARY BONDS	100	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	61,706	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	0	0	5,600	0	5,600	0
71102	ENGINEERING SERVICES	0	6,200	0	0	0	0	100-
71526	DISPOSAL SERVICES	1,309	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	100	0	0	0	0	0	0
SUBTOTAL *****		128,498	71,186	65,463	71,148	0	71,148	0
OTHER								
83810	INTERFUND SERVICES USED	21,471	18,660	16,100	17,776	0	17,776	4-
83815	FACILITIES INTERNAL SERVC CHRG	89,877	0	0	0	0	0	0
83922	OTO: TO SPECIAL REVENUE FUND	11,745	0	0	12,000	0	12,000	0
84010	RECEPTION/MEETINGS	432	0	0	0	0	0	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	717	0	0	0	0	0	0
85400	CRIMINAL INVESTIGATION	5,636	20,000	10,000	20,000	0	20,000	0
86300	TESTING	8,363	0	42	0	0	0	0
86900	MISCELLANEOUS	93	0	0	0	0	0	0
SUBTOTAL *****		138,334	38,660	26,142	49,776	0	49,776	29

Sheriff Enforcement Operations

FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	64,493	67,481	67,481	0	14,400	0 100-
91301	COMPUTER HARDWARE	2,580	0	0	0	0	0 0
91400	AUTO/TRUCKS	35,105	0	0	0	0	0 0
92300	REPLCMENT MACH & EQUIP	182,583	0	0	0	0	0 0
92301	REPLC COMPUTER HDWR	0	5,995	4,995	0	0	0 100-
SUBTOTAL *****		284,761	73,476	72,476	0	14,400	0 100-
TOTAL EXPENDITURES *****		5,755,289	3,908,610	3,452,267	4,346,503	478,870	3,856,409 1-

1253 GF SHERIFF GRANTS

100 GENERAL FUND

100 GENERAL FUND			2021	2021	2022	2022	2022	%CHG
ACCT	DESCRIPTION	2020	BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	FROM
		ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
								BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	18,901	106,016	88,901	75,656	110,346	186,002	75
3451	STATE REIMB-GRANT/PROGRAM/OTHR	185,666	176,690	176,685	55,762	0	55,762	68-
SUBTOTAL *****		204,567	282,706	265,586	131,418	110,346	241,764	14-
TOTAL REVENUES *****		204,567	282,706	265,586	131,418	110,346	241,764	14-
PERSONAL SERVICES								
10100	SALARIES & WAGES	108,594	233,252	251,390	275,014	54,434	248,268	6
10110	OVERTIME	0	0	32,810	0	0	0	0
10115	SHIFT DIFFERENTIAL	0	0	3,030	0	0	0	0
10120	HOLIDAY WORKED	0	0	8,560	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	1,400	0	0	0	0
10200	FICA	8,037	17,845	21,130	21,038	4,165	20,380	14
10300	HEALTH INSURANCE	9,768	23,886	26,995	27,288	6,228	26,614	11
10310	COUNTY HSA CONTRIBUTION	2,400	4,425	2,400	4,800	1,200	5,700	28
10325	DISABILITY INSURANCE	386	837	860	990	196	1,122	34
10330	CNTY PD DEPENDENT PREM-HEALTH	1,648	11,600	10,635	12,179	3,960	16,139	39
10331	CNTY PD DEPENDENT PREM-DENTAL	110	704	735	736	258	994	41
10350	LIFE INSURANCE	144	328	340	360	72	405	23
10375	DENTAL INSURANCE	840	1,916	2,100	2,100	420	2,362	23
10400	WORKERS COMP	3,635	3,935	6,106	6,050	1,143	5,806	47
10500	401(A) MATCH PLAN	1,300	2,317	2,050	2,600	650	2,464	6
10510	CERF-EMPLOYER PD CONTRIBUTION	2,172	4,652	5,600	5,500	1,089	6,235	34
SUBTOTAL *****		139,034	305,697	376,141	358,655	73,815	336,489	10
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	20	0	0	0	0	0	0
23010	DETENTION/ENFORCEMENT SUPPLIES	0	250	500	0	0	0	100-
23016	MEDIA STORAGE SUPPLIES	1,749	0	277	0	0	0	0
23050	OTHER SUPPLIES	74	0	0	0	0	0	0
23201	AMMUNITION (LESS-LETHAL)	0	0	0	0	95	95	0
23300	UNIFORMS	0	0	0	0	1,000	1,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	2,947	0	1,575	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	118	6,954	710	0	1,300	1,300	81-
23855	UNTAGGED FURNITURE/FIXTURES	270	0	0	0	0	0	0
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	0	5,500	5,500	0
SUBTOTAL *****		5,178	7,204	3,062	0	7,895	7,895	10
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	75	400	200	0	0	0	100-
37200	REGISTRATION	4,006	12,234	578	1,250	0	1,250	89-
37210	TRAINING/SCHOOLS	5,795	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	2,143	850	389	1,250	0	1,250	47
SUBTOTAL *****		12,019	13,484	1,167	2,500	0	2,500	81-
UTILITIES								
48002	DATA COMMUNICATIONS	0	995	1,020	510	0	510	48-
48050	MOBILE DEVICE SERVICE	495	207	504	0	1,008	1,008	386
SUBTOTAL *****		495	1,202	1,524	510	1,008	1,518	26
EQUIP & BLDG MAINTENANCE								
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	2,900	2,900	0
SUBTOTAL *****		0	0	0	0	2,900	2,900	0

Sheriff Enforcement Operations

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	33,351	36,810	26,110	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	12,741	15,215	0	0	100-
71100	OUTSOURCED SERVICES	977	0	0	0	0	0
SUBTOTAL *****		34,328	49,551	41,325	0	0	100-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	15,400	0
91301	COMPUTER HARDWARE	9,643	0	0	0	3,500	0
91302	COMPUTER SOFTWARE	5,944	0	0	0	0	0
91400	AUTO/TRUCKS	0	0	0	0	38,895	0
SUBTOTAL *****		15,587	0	0	0	57,795	0
TOTAL EXPENDITURES *****		206,641	377,138	423,219	361,665	143,413	8

2501 SH FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
FINES AND FORFEITURES								
3615	FINES & FORFEITURES-LOCAL	72,656	0	0	0	0	0	0
SUBTOTAL *****		72,656	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	158	200	140	200	0	200	0
3712	INT-LONG TERM INVEST	1,774	1,950	1,450	1,450	0	1,450	25-
3798	INC/DEC IN FV OF INVESTMENTS	492	0	0	0	0	0	0
SUBTOTAL *****		2,424	2,150	1,590	1,650	0	1,650	23-
TOTAL REVENUES *****		75,080	2,150	1,590	1,650	0	1,650	23-
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	6,201	0	0	0	0	0	0
SUBTOTAL *****		6,201	0	0	0	0	0	0
TOTAL EXPENDITURES *****		6,201	0	0	0	0	0	0

2502 SH FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
FINES AND FORFEITURES								
3616	FINES & FORFEITURES-FEDERAL	0	0	117,609	0	0	0	0
SUBTOTAL *****		0	0	117,609	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	36	45	36	36	0	36	20-
3712	INT-LONG TERM INVEST	406	450	450	450	0	450	0
3798	INC/DEC IN FV OF INVESTMENTS	109	0	0	0	0	0	0
SUBTOTAL *****		551	495	486	486	0	486	2-
TOTAL REVENUES *****		551	495	118,095	486	0	486	2-

2510 SH TRAINING FUND ACTIVITY

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	3,820	4,700	3,800	3,800	0	3,800	19-
SUBTOTAL *****		3,820	4,700	3,800	3,800	0	3,800	19-

Sheriff Enforcement Operations

CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	7,711	7,600	9,300	9,300	0	22
	SUBTOTAL *****	7,711	7,600	9,300	9,300	0	22
INTEREST							
3711	INT-OVERNIGHT	2	5	10	10	0	100
3712	INT-LONG TERM INVEST	24	50	100	100	0	100
3798	INC/DEC IN FV OF INVESTMENTS	-13	0	0	0	0	0
	SUBTOTAL *****	13	55	110	110	0	100
OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	11,745	0	0	12,000	0	0
	SUBTOTAL *****	11,745	0	0	12,000	0	0
	TOTAL REVENUES *****	23,289	12,355	13,210	25,210	0	104
DUES TRAVEL & TRAINING							
37200	REGISTRATION	175	12,500	12,500	12,500	0	0
37210	TRAINING/SCHOOLS	10,969	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	3,900	2,600	3,900	0	0
37230	MEALS & LODGING-TRAINING	127	0	0	0	0	0
	SUBTOTAL *****	11,271	16,400	15,100	16,400	0	0
	TOTAL EXPENDITURES *****	11,271	16,400	15,100	16,400	0	0

2521 CTZNCNTRBFD-CMNTY TRFFC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	29	36	20	20	0	20	44-
3712	INT-LONG TERM INVEST	324	350	200	200	0	200	42-
3798	INC/DEC IN FV OF INVESTMENTS	84	0	0	0	0	0	0
SUBTOTAL *****		437	386	220	220	0	220	43-
TOTAL REVENUES *****		437	386	220	220	0	220	43-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	0	300	0	300	0
23050	OTHER SUPPLIES	0	300	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	800	0	800	0	800	0
SUBTOTAL *****		0	1,100	0	1,100	0	1,100	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	200	0	200	0	200	0
37220	TRAVEL: TRAINING RELATED	0	500	0	500	0	500	0
SUBTOTAL *****		0	700	0	700	0	700	0
OTHER								
85400	CRIMINAL INVESTIGATION	0	1,000	0	1,000	0	1,000	0
86850	CONTINGENCY	0	5,000	0	5,000	0	5,000	0
SUBTOTAL *****		0	6,000	0	6,000	0	6,000	0
TOTAL EXPENDITURES *****		0	7,800	0	7,800	0	7,800	0

2525 CTZNCNTRBFD-CMNTY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

252 PUBLIC SAFETY CITIZEN CONTRIB								%CHG
		2020	2021		2022	2022	2022	FROM
			BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	INTEREST							
3711	INT-OVERNIGHT	0	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	5	3	3	3	0	3	0
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
	SUBTOTAL *****	6	4	4	4	0	4	0
	TOTAL REVENUES *****	6	4	4	4	0	4	0

Sheriff Enforcement Operations

OTHER								
86850	CONTINGENCY	0	430	0	430	0	430	0
	SUBTOTAL *****	0	430	0	430	0	430	0
	TOTAL EXPENDITURES *****	0	430	0	430	0	430	0

2537 JUSTICE ASSISTANCE GRANT FYX7

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	7,282	0	0	0	0	0	0
	SUBTOTAL *****	7,282	0	0	0	0	0	0
	TOTAL REVENUES *****	7,282	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23300	UNIFORMS	3,756	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	3,526	0	0	0	0	0	0
	SUBTOTAL *****	7,282	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	7,282	0	0	0	0	0	0

2538 JUSTICE ASSISTANCE GRANT FYX8

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	15,245	0	289	0	0	0	0
	SUBTOTAL *****	15,245	0	289	0	0	0	0
	TOTAL REVENUES *****	15,245	0	289	0	0	0	0
MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	0	500	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	9,092	0	289	0	0	0	0
	SUBTOTAL *****	9,092	500	289	0	0	0	100-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	6,152	0	0	0	0	0	0
	SUBTOTAL *****	6,152	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	15,244	500	289	0	0	0	100-

2539 JUSTICE ASSISTANCE GRANT FYX9

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
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
	TOTAL REVENUES *****	0	40,934	0	40,934	0	40,934	0
MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	0	500	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	11,561	0	12,061	0	12,061	4
	SUBTOTAL *****	0	12,061	0	12,061	0	12,061	0

Sheriff Enforcement Operations

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

2540 SHERIFF CIVIL CHARGES FD ACTIV

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	19,622	7,000	22,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	34,566	43,000	27,000	43,000	0	43,000	0
	SUBTOTAL *****	54,188	50,000	49,000	50,000	0	50,000	0
INTEREST								
3711	INT-OVERNIGHT	95	72	98	98	0	98	36
3712	INT-LONG TERM INVEST	1,254	412	925	1,050	0	1,050	154
3798	INC/DEC IN FV OF INVESTMENTS	25	0	0	0	0	0	0
	SUBTOTAL *****	1,374	484	1,023	1,148	0	1,148	137
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	1,855	0	0	0	0	0	0
	SUBTOTAL *****	1,855	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3912	OTI: FROM DEBT SERVICE FUND	25,177	0	0	0	0	0	0
	SUBTOTAL *****	25,177	0	0	0	0	0	0
	TOTAL REVENUES *****	82,594	50,484	50,023	51,148	0	51,148	1
MATERIALS & SUPPLIES								
26201	ROCK-VENDOR HAULED	0	1,500	0	1,500	0	1,500	0
	SUBTOTAL *****	0	1,500	0	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	628	624	0	0	0	0	100-
	SUBTOTAL *****	628	624	0	0	0	0	100-
OTHER								
83917	OTO: TO GENERAL FUND	24,000	24,000	24,000	0	0	0	100-
86850	CONTINGENCY	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	24,000	26,000	24,000	2,000	0	2,000	92-
	TOTAL EXPENDITURES *****	24,628	28,124	24,000	3,500	0	3,500	88-

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	98,655	92,154	128,000	45,536	0	45,536	50-
	SUBTOTAL *****	98,655	92,154	128,000	45,536	0	45,536	51-
CHARGES FOR SERVICES								
3569	OTHER FEES	9,987	8,112	10,600	10,608	0	10,608	30
	SUBTOTAL *****	9,987	8,112	10,600	10,608	0	10,608	31

Sheriff Enforcement Operations

INTEREST							
3711	INT-OVERNIGHT	189	245	120	120	0	120 51-
3712	INT-LONG TERM INVEST	2,046	2,275	1,450	1,450	0	1,450 36-
3798	INC/DEC IN FV OF INVESTMENTS	632	0	0	0	0	0 0
SUBTOTAL *****		2,867	2,520	1,570	1,570	0	1,570 38-
TOTAL REVENUES *****		111,509	102,786	140,170	57,714	0	57,714 44-
MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	0	0	1,000	0	1,000 0
23050	OTHER SUPPLIES	1,366	1,500	979	0	0	0 100-
SUBTOTAL *****		1,366	1,500	979	1,000	0	1,000 33-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	1,050	1,047	1,050	0	1,050 0
SUBTOTAL *****		0	1,050	1,047	1,050	0	1,050 0
CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	9,865	8,112	9,810	10,608	0	10,608 30
71101	PROFESSIONAL SERVICES	5,135	30,000	0	30,000	0	30,000 0
SUBTOTAL *****		15,000	38,112	9,810	40,608	0	40,608 7
OTHER							
86850	CONTINGENCY	0	9,500	0	10,000	0	10,000 5
SUBTOTAL *****		0	9,500	0	10,000	0	10,000 5
FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	50,259	0	0	0	0	0 0
91300	MACHINERY & EQUIPMENT	2,250	0	0	0	0	0 0
92301	REPLC COMPUTER HDWR	1,782	0	0	0	0	0 0
SUBTOTAL *****		54,291	0	0	0	0	0 0
TOTAL EXPENDITURES *****		70,657	50,162	11,836	52,658	0	52,658 5

2570 SHERIFF K9 OPERATIONS FND ACTV

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	22,600	23,600	32,600	23,600	0	23,600	0
SUBTOTAL *****		22,600	23,600	32,600	23,600	0	23,600	0
INTEREST								
3711	INT-OVERNIGHT	122	150	80	125	0	125	16-
3712	INT-LONG TERM INVEST	1,417	1,500	900	1,250	0	1,250	16-
3798	INC/DEC IN FV OF INVESTMENTS	312	0	0	0	0	0	0
SUBTOTAL *****		1,851	1,650	980	1,375	0	1,375	17-
TOTAL REVENUES *****		24,451	25,250	33,580	24,975	0	24,975	1-
MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	500	2,000	0	2,000	0
23050	OTHER SUPPLIES	741	1,800	293	0	0	0	100-
23300	UNIFORMS	254	500	254	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,510	1,600	1,100	1,100	0	1,100	31-
SUBTOTAL *****		2,505	3,900	2,147	3,600	0	3,600	8-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	350	350	370	0	370	5
37200	REGISTRATION	0	450	750	750	0	750	66
37220	TRAVEL: TRAINING RELATED	0	2,800	1,864	2,800	0	2,800	0
37235	MEALS & LODGING - OTHER	188	0	0	0	0	0	0
SUBTOTAL *****		188	3,600	2,964	3,920	0	3,920	9
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	243	2,000	100	2,000	0	2,000	0
71101	PROFESSIONAL SERVICES	0	1,200	600	2,300	0	2,300	91
SUBTOTAL *****		243	3,200	700	4,300	0	4,300	34

Sheriff Enforcement Operations

OTHER								
85710	TRAVEL-OTHER	0	600	450	800	0	800	33
86850	CONTINGENCY	0	10,000	0	10,000	0	10,000	0
SUBTOTAL *****		0	10,600	450	10,800	0	10,800	2
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	16,000	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	1,570	0	0	0	0	0	0
SUBTOTAL *****		17,570	0	0	0	0	0	0
TOTAL EXPENDITURES *****		20,506	21,300	6,261	22,620	0	22,620	6

2901 LEST SHERIFF OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	62,275	40,978	65,825	0	35,400	46,250	12
3836	SALE OF NON-CAPITAL ASSETS	2,016	0	700	0	0	0	0
SUBTOTAL *****		64,291	40,978	66,525	0	35,400	46,250	13
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	6,201	0	0	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	37,036	13,740	13,740	0	0	0	100-
SUBTOTAL *****		43,237	13,740	13,740	0	0	0	100-
TOTAL REVENUES *****		107,528	54,718	80,265	0	35,400	46,250	15-
PERSONAL SERVICES								
10100	SALARIES & WAGES	862,758	909,706	712,855	652,831	0	997,977	9
10110	OVERTIME	89,500	104,448	85,000	85,000	0	106,780	2
10111	OVERTIME 1.0	0	0	0	0	0	26,203	0
10115	SHIFT DIFFERENTIAL	7,941	9,000	4,000	4,000	0	4,000	55-
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	7,930	0
10120	HOLIDAY WORKED	21,155	19,323	20,000	20,000	0	0	100-
10125	FAMILY HOLIDAY WORKED PREMIUM	2,617	2,300	1,980	2,000	0	2,000	13-
10200	FICA	74,370	79,925	62,905	58,433	0	87,583	9
10300	HEALTH INSURANCE	59,210	67,152	42,915	70,464	0	70,464	4
10310	COUNTY HSA CONTRIBUTION	3,600	4,800	3,600	4,800	0	4,800	0
10325	DISABILITY INSURANCE	3,555	3,720	3,510	2,350	0	4,096	10
10330	CNTY PD DEPENDENT PREM-HEALTH	3,703	3,968	5,260	4,163	0	4,163	4
10331	CNTY PD DEPENDENT PREM-DENTAL	445	367	350	257	0	257	29-
10350	LIFE INSURANCE	872	864	460	864	0	864	0
10375	DENTAL INSURANCE	4,610	5,040	3,300	5,040	0	5,040	0
10400	WORKERS COMP	32,578	26,459	24,135	16,760	0	29,838	12
10500	401 (A) MATCH PLAN	4,995	6,240	3,625	6,240	0	6,240	0
10510	CERF-EMPLOYER PD CONTRIBUTION	11,169	10,613	7,555	11,880	0	12,039	13
SUBTOTAL *****		1,183,078	1,253,925	981,450	945,082	0	1,370,274	9
MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	0	8,350	6,800	8,550	0	8,550	2
23050	OTHER SUPPLIES	11,901	0	66	0	0	0	0
23200	AMMUNITION	2,012	1,500	1,500	18,000	0	18,000	,100
23201	AMMUNITION (LESS-LETHAL)	12,376	14,765	14,500	16,030	700	16,730	13
23300	UNIFORMS	10,159	10,657	7,100	10,355	0	10,355	2-
23305	UNIFORM MAINTENANCE	1,169	1,384	300	1,384	0	1,384	0
23810	UNTAGGED HARDWARE AND SOFTWARE	216	0	13,315	14,645	1,260	15,905	0
23850	UNTAGGED EQUIPMENT & TOOLS	7,425	28,109	21,000	5,540	38,350	43,890	56
23860	VEHICLE EQUIPMENT <\$1000	89,376	65,007	67,400	14,938	33,000	14,938	77-
SUBTOTAL *****		134,634	129,772	131,981	89,442	73,310	129,752	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	938	6,128	6,100	5,463	0	5,463	10-
37210	TRAINING/SCHOOLS	2,155	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	11,712	8,200	11,065	0	11,065	5-
37230	MEALS & LODGING-TRAINING	1,890	0	0	0	0	0	0
SUBTOTAL *****		4,983	17,840	14,300	16,528	0	16,528	7-
UTILITIES								
48050	MOBILE DEVICE SERVICE	34,357	32,012	36,200	37,004	480	37,484	17
SUBTOTAL *****		34,357	32,012	36,200	37,004	480	37,484	17

Sheriff Enforcement Operations

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	14,059	18,171	5,368	1,675	0	1,675	90-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	6,848	0	6,848	0
60200	EQUIP REPAIRS/MAINTENANCE	326	500	400	500	0	500	0
60250	EQUIPMENT INSTALLATION CHARGES	30,541	30,381	27,700	12,800	37,800	33,200	9
SUBTOTAL *****		44,926	49,052	33,468	21,823	37,800	42,223	14-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	17,069	20,320	16,537	26,700	1,275	27,975	37
70100	SOFTWARE SUBSCRIPTIONS	5,502	995	995	995	0	995	0
71526	DISPOSAL SERVICES	540	540	580	660	0	660	22
SUBTOTAL *****		23,111	21,855	18,112	28,355	1,275	29,630	36
OTHER								
83200	FEES & COMMISSIONS	103	0	0	0	0	0	0
SUBTOTAL *****		103	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	4,460	13,560	9,710	0	148,270	22,000	62
91301	COMPUTER HARDWARE	0	3,500	3,500	0	21,000	0	100-
91400	AUTO/TRUCKS	0	0	0	0	233,370	0	0
92300	REPLCMENT MACH & EQUIP	133,175	130,725	124,521	0	152,800	152,800	16
92301	REPLC COMPUTER HDWR	0	38,500	38,500	0	35,000	35,000	9-
92400	REPLCMENT AUTO/TRUCKS	456,708	313,449	310,486	0	235,100	235,100	25-
SUBTOTAL *****		594,343	499,734	486,717	0	825,540	444,900	11-
TOTAL EXPENDITURES *****		2,019,535	2,004,190	1,702,228	1,138,234	938,405	2,070,791	3

Decimal values have been truncated.

Adult Detention Operations

Department Numbers 1255, 2560, 2902, 2906

Mission

The elected Boone County Sheriff oversees the operations of the Boone County Jail. The Boone County Jail is an adult detention facility which provides safe and secure incarceration of persons taken into confinement by order of a qualified court or as otherwise allowed by law. The Boone County adult detention facility serves as the local detention facility for adult male and female inmates of various classifications including pretrial and pre-sentence status, sentenced status, post-sentenced status, and civil commits.

The jail is designed to hold a maximum of 246 inmates, with an optimum operating capacity of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services as well as funding for housing inmates in other law

Budget Highlights

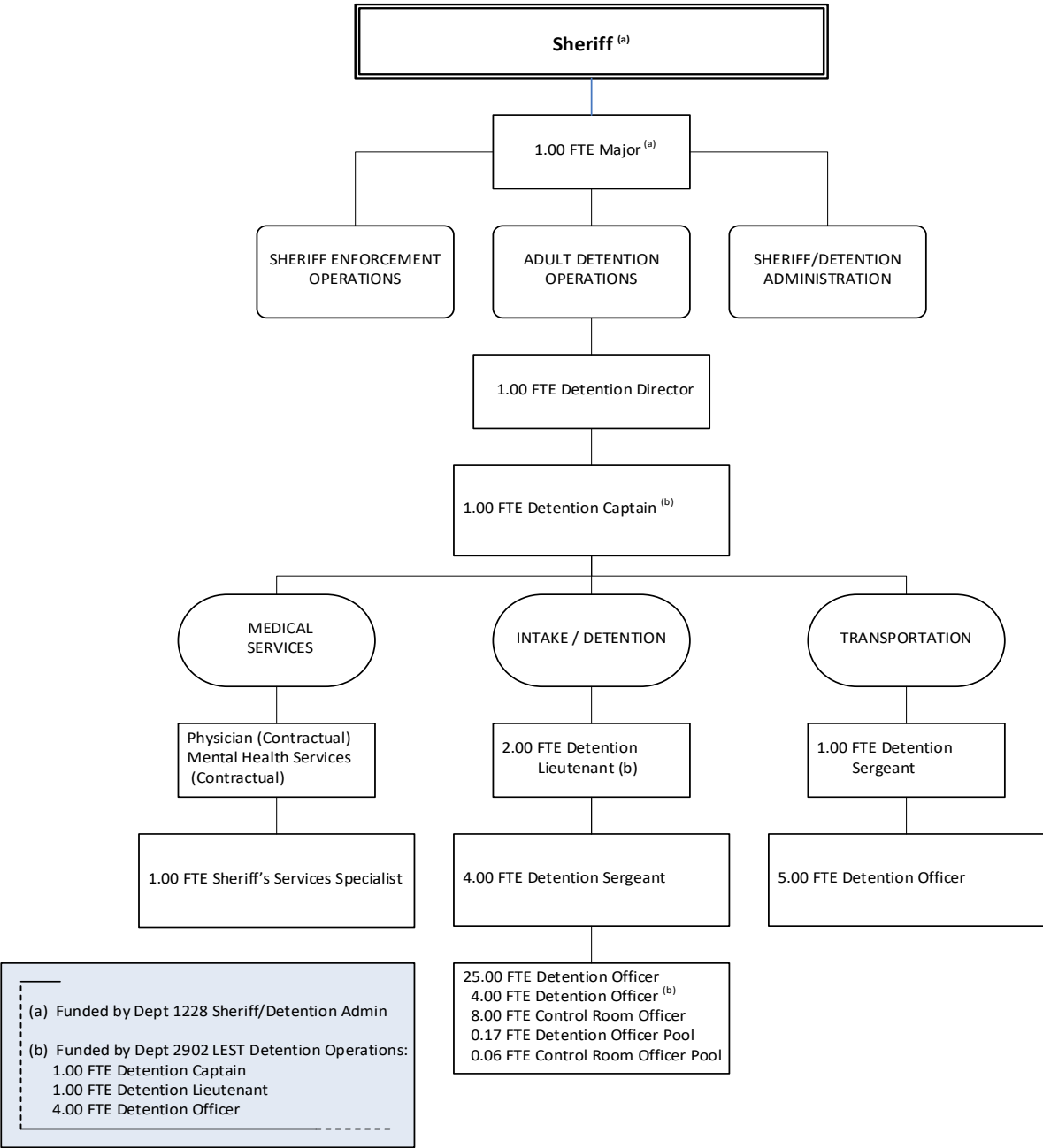
General Fund—The 2022 budget includes funding for routine corrections equipment. There are no other significant changes to the budget.

Inmate Security Fund— During 2016, the budget was amended to provide funding for a replacement Jail Management System (JMS), with a portion of the costs paid from the Inmate Security Fund. The annual budget includes funding for a portion of the on-going software support and there are no significant changes to the budget.

Prop L Fund (Law Enforcement Services Fund)— During FY 2021, the County reduced occupancy in the Detention center to achieve social distancing and reduce the risk of COVID-19 infections. This resulted in a significant increase in contracted inmate housing, which is eligible for reimbursement from COVID relief funds. The FY 2022 budgetary amounts are consistent with prior years. 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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	0	46,183	0	0	0	0
3420	FEDERAL INCENTIVE PROGRAM	11,000	8,000	14,750	8,000	0	8,000	0
3463	STATE REIM-SUPPLIES/EQUIP	0	0	6,984	7,000	0	7,000	0
3467	STATE REIMB-EXTRADITION	103,165	24,500	49,702	24,500	0	24,500	0
3468	STATE REIMB-TRANSPORTING	26,908	23,000	18,900	19,000	0	19,000	17-
3476	STATE REIMB-PRISONER BD.	1,753,930	925,000	1,230,000	1,270,000	0	1,270,000	37
3494	PRISONER HOUSING-US MARSHALS	980	1,030	3,234	1,200	0	1,200	16
3495	PRISONER HOUSING-COLUMBIA	0	100	50	100	0	100	0
SUBTOTAL *****		1,895,983	981,630	1,369,803	1,329,800	0	1,329,800	35
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	311	200	434	250	0	250	25
3518	INMATE MED FEES (RECOUPMENT)	26,058	24,000	29,500	28,800	0	28,800	20
3528	REIMB PERSONNEL/PROJECTS	75,000	75,000	75,000	75,000	0	75,000	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	2,979	2,600	8,516	3,700	0	3,700	42
3550	COMMISSIONS	64,424	66,000	47,500	48,000	0	48,000	27-
3553	COMMISSIONS-PHONES	116,971	126,000	91,200	91,200	0	91,200	27-
3556	INMATE FEES (NON-MEDICAL)	4,513	4,572	5,200	5,220	0	5,220	14
SUBTOTAL *****		290,256	298,372	257,350	252,170	0	252,170	15-
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	7,438	0	0	0	0	0	0
SUBTOTAL *****		7,438	0	0	0	0	0	0
TOTAL REVENUES *****		2,193,677	1,280,002	1,627,153	1,581,970	0	1,581,970	24
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,292,106	1,390,168	1,103,960	2,130,504	0	1,505,564	8
10110	OVERTIME	373,959	361,169	410,000	410,000	0	376,187	4
10115	SHIFT DIFFERENTIAL	27,498	32,000	25,000	25,000	0	25,000	21-
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	1,300	0
10120	HOLIDAY WORKED	49,046	51,332	68,060	68,000	0	59,854	16
10125	FAMILY HOLIDAY WORKED PREMIUM	10,343	11,000	10,245	10,000	0	10,000	9-
10200	FICA	128,365	135,465	119,005	202,227	0	144,259	6
10300	HEALTH INSURANCE	174,994	208,328	167,050	258,024	0	258,024	23
10310	COUNTY HSA CONTRIBUTION	25,800	31,200	22,175	26,400	0	26,400	15-
10325	DISABILITY INSURANCE	3,962	5,470	2,880	7,669	0	5,986	9
10330	CNTY PD DEPENDENT PREM-HEALTH	30,855	29,624	22,425	19,602	0	19,602	33-
10331	CNTY PD DEPENDENT PREM-DENTAL	2,429	2,393	2,030	1,766	0	1,766	26-
10350	LIFE INSURANCE	2,573	3,312	2,115	3,312	0	3,312	0
10375	DENTAL INSURANCE	14,729	19,320	13,535	18,900	0	18,900	2-
10400	WORKERS COMP	53,088	37,610	29,432	56,807	0	43,749	16
10500	401(A) MATCH PLAN	14,105	23,920	12,060	23,920	0	23,920	0
10510	CERF-EMPLOYER PD CONTRIBUTION	34,856	35,344	34,810	40,291	0	40,317	14
10600	UNEMPLOYMENT BENEFITS	2,507	0	3,767	0	0	0	0
SUBTOTAL *****		2,241,215	2,377,655	2,048,549	3,302,422	0	2,564,140	8

Adult Detention Operations

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,125	2,215	2,000	2,000	0	2,000	9-
23000	OFFICE SUPPLIES	3,178	0	0	0	0	0	0
23001	PRINTED MATERIALS	237	500	200	500	0	500	0
23010	DETENTION/ENFORCEMENT SUPPLIES	0	9,854	14,000	16,014	0	16,014	62
23016	MEDIA STORAGE SUPPLIES	135	250	100	150	0	150	40-
23025	RESIDENT SUPPLIES	27,496	40,500	36,000	40,500	0	40,500	0
23026	INTAKE/INDIGENT SUPPLIES	10,191	9,400	8,400	9,400	0	9,400	0
23027	WORK/INCENTIVE SUPPLIES	6,137	7,698	5,100	7,698	0	7,698	0
23030	KITCHEN SUPPLIES	4,849	6,744	5,500	6,744	0	6,744	0
23035	REPAIR/MAINTENANCE SUPPLIES	23,138	23,400	19,000	23,400	0	23,400	0
23050	OTHER SUPPLIES	24,167	0	0	0	0	0	0
23200	AMMUNITION	250	750	831	750	0	750	0
23201	AMMUNITION (LESS-LETHAL)	8,044	8,725	8,500	9,045	0	9,045	3
23300	UNIFORMS	36,628	29,658	29,300	33,648	0	33,648	13
23305	UNIFORM MAINTENANCE	1,203	1,300	2,750	2,700	0	2,700	107
23501	MEDICINE & MED SUPPLIES/EQUIP	19	3,000	8,900	17,400	0	17,400	480
23502	NON-PRES. MED. SUPPLIES	556	0	0	0	0	0	0
23800	MEDICAL EQUIPMENT	174	0	0	0	0	0	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	3,900	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	8,109	9,889	7,500	9,089	5,400	14,489	46
23855	UNTAGGED FURNITURE/FIXTURES	2,876	0	0	0	0	0	0
23860	VEHICLE EQUIPMENT <\$1000	71	0	0	0	0	0	0
SUBTOTAL *****		159,583	153,883	151,981	179,038	5,400	184,438	20
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	163	3,509	650	1,010	0	1,010	71-
37200	REGISTRATION	1,686	7,870	5,100	9,706	0	9,706	23
37210	TRAINING/SCHOOLS	3,177	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	1,108	8,075	5,450	9,241	0	9,241	14
37230	MEALS & LODGING-TRAINING	408	0	0	0	0	0	0
SUBTOTAL *****		6,542	19,454	11,200	19,957	0	19,957	3
UTILITIES								
48000	TELEPHONES	8,754	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	4,703	5,160	4,900	5,160	0	5,160	0
48100	NATURAL GAS	16,095	0	0	0	0	0	0
48200	ELECTRICITY	104,301	0	0	0	0	0	0
48300	WATER	23,848	0	0	0	0	0	0
48400	SOLID WASTE	6,327	0	0	0	0	0	0
48500	STORM WATER UTILITY	2,700	0	0	0	0	0	0
48600	SEWER USE	19,985	0	0	0	0	0	0
SUBTOTAL *****		186,713	5,160	4,900	5,160	0	5,160	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	9,431	14,487	12,700	14,458	0	14,458	0
59025	VEHICLE TITLE/LICENSE/PLATES	149	138	75	150	0	150	8
59100	VEHICLE REPAIRS/MAINTENANCE	2,633	4,580	4,800	4,980	0	4,980	8
59105	TIRES	1,447	1,700	1,100	1,700	0	1,700	0
SUBTOTAL *****		13,660	20,905	18,675	21,288	0	21,288	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,081	4,881	660	660	0	660	86-
60100	BLDG REPAIRS/MAINTENANCE	20,428	22,120	22,200	21,000	0	21,000	5-
60200	EQUIP REPAIRS/MAINTENANCE	2,635	6,000	6,300	6,000	0	6,000	0
60250	EQUIPMENT INSTALLATION CHARGES	3,780	0	0	0	8,250	8,250	0
SUBTOTAL *****		30,924	33,001	29,160	27,660	8,250	35,910	9
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,378	0	3,900	4,020	0	4,020	0
70100	SOFTWARE SUBSCRIPTIONS	0	3,378	3,378	3,378	5,900	9,278	174
71000	NOTARY BONDS	100	100	100	100	0	100	0
71100	OUTSOURCED SERVICES	319,270	342,906	315,000	357,373	4,600	361,973	5
71101	PROFESSIONAL SERVICES	0	500	400	15,100	0	15,100	,920
71526	DISPOSAL SERVICES	809	0	0	0	0	0	0
72000	OUT OF FACILITY INMATE HOUSING	120,000	120,000	120,000	120,000	0	120,000	0
SUBTOTAL *****		443,557	466,884	442,778	499,971	10,500	510,471	9

Adult Detention Operations

OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	300	550	750	0	750	150
83810	INTERFUND SERVICES USED	1,378	2,541	1,250	1,871	0	1,871	26-
83815	FACILITIES INTERNAL SERVC CHR	291,774	0	0	0	0	0	0
85600	EXTRADITION EXPENSE	79,537	120,000	80,000	60,000	0	60,000	50-
85605	PRISONER TRANSPORT-INSTAT	321	650	3,800	6,050	0	6,050	830
85610	HOSPITAL COSTS	87,121	0	0	0	0	0	0
85620	OTHER MEDICAL	667,239	753,232	767,300	770,356	0	770,356	2
86300	TESTING	4,793	0	0	0	0	0	0
SUBTOTAL *****		1,132,163	876,723	852,900	839,027	0	839,027	4-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	1,975	204,000	203,751	0	0	0	100-
92300	REPLCMNT MACH & EQUIP	60,485	56,124	21,359	0	51,602	51,602	8-
92302	REPLC COMPUTER SOFTWARE	0	0	29,000	0	0	0	0
SUBTOTAL *****		62,460	260,124	254,110	0	51,602	51,602	80-
TOTAL EXPENDITURES *****		4,276,817	4,213,789	3,814,253	4,894,523	75,752	4,231,993	0

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

256 INMATE PRSNR DETAINEE SEC FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	17,898	23,614	22,600	21,400	0	21,400	9-
SUBTOTAL *****		17,898	23,614	22,600	21,400	0	21,400	9-
INTEREST								
3711	INT-OVERNIGHT	77	100	60	100	0	100	0
3712	INT-LONG TERM INVEST	886	950	600	950	0	950	0
3798	INC/DEC IN FV OF INVESTMENTS	199	0	0	0	0	0	0
SUBTOTAL *****		1,162	1,050	660	1,050	0	1,050	0
TOTAL REVENUES *****		19,060	24,664	23,260	22,450	0	22,450	9-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	11,876	15,095	15,095	15,850	0	15,850	5
71101	PROFESSIONAL SERVICES	0	20,000	0	20,000	0	20,000	0
SUBTOTAL *****		11,876	35,095	15,095	35,850	0	35,850	2
TOTAL EXPENDITURES *****		11,876	35,095	15,095	35,850	0	35,850	2

2902 LEST DETENTION OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

290	LAW ENFORCEMENT SERVICES FUND							%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2021 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	561,911	608,703	518,730	335,038	0	659,978	8
10110	OVERTIME	67,561	72,831	62,145	42,000	0	75,813	4
10115	SHIFT DIFFERENTIAL	4,050	3,000	3,295	3,300	0	3,300	10
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	1,300	0
10120	HOLIDAY WORKED	15,072	14,668	20,150	7,700	0	15,846	8
10125	FAMILY HOLIDAY WORKED PREMIUM	1,537	1,000	1,660	1,700	0	1,700	70
10200	FICA	48,807	53,566	45,590	29,815	0	57,983	8
10300	HEALTH INSURANCE	21,522	32,724	20,245	35,232	0	35,232	7
10310	COUNTY HSA CONTRIBUTION	2,650	3,600	2,400	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	2,467	2,679	2,940	1,206	0	2,899	8
10330	CNTY PD DEPENDENT PREM-HEALTH	6,044	6,222	6,222	6,534	0	6,534	5
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	405	404	0	404	0
10350	LIFE INSURANCE	334	432	280	432	0	432	0
10375	DENTAL INSURANCE	2,066	2,520	1,620	2,520	0	2,520	0
10400	WORKERS COMP	26,392	19,750	18,385	8,536	0	21,652	9
10500	401(A) MATCH PLAN	2,150	3,120	2,440	3,120	0	3,120	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,646	3,136	1,565	3,582	0	3,608	15
SUBTOTAL *****		765,614	828,355	708,072	483,519	0	894,721	8

Adult Detention Operations

MATERIALS & SUPPLIES							
23300	UNIFORMS	3,116	2,521	1,700	2,950	0	2,950 17
	SUBTOTAL *****	3,116	2,521	1,700	2,950	0	2,950 17
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	6,981	6,981	6,981	0	6,981 0
	SUBTOTAL *****	0	6,981	6,981	6,981	0	6,981 0
	TOTAL EXPENDITURES *****	768,730	837,857	716,753	493,450	0	904,652 8

2906 LEST CONTRACT INMATE HOUSING

290 LAW ENFORCEMENT SERVICES FUND							
		2021		2022	2022	2022	%CHG
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2020</u>	<u>BUDGET +</u>	<u>2021</u>	<u>CORE</u>	<u>SUPPLEMENTAL</u>	<u>ADOPTED</u>
		<u>ACTUAL</u>	<u>REVISIONS</u>	<u>ESTIMATED</u>	<u>REQUEST</u>	<u>REQUEST</u>	<u>BUDGET</u>
CONTRACTUAL SERVICES							
71550	WORK RELEASE CONTRACT COSTS	2,038	15,000	240	0	0	0 100-
72000	OUT OF FACILITY INMATE HOUSING	152,003	180,000	699,200	180,000	0	180,000 0
	SUBTOTAL *****	154,041	195,000	699,440	180,000	0	180,000 8-
	TOTAL EXPENDITURES *****	154,041	195,000	699,440	180,000	0	180,000 8-

Decimal values have been truncated.



Prosecuting Attorney – Combined Budget Summary

Description of Funding Sources

The Boone County Prosecuting Attorney provides prosecution services on behalf of the State of Missouri. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues from a variety of special revenues funds. The funding sources include the following:

- General Fund (100)
 - Prosecuting Attorney (1261)
 - Prosecuting Attorney Victim Witness (1262)
 - 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, 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

			2020	2021	2022	2022	2022	2022
					Class 1	Classes 2-8	Class 9	
Fund	Dept	Department Name	Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
Prosecuting Attorney Operations								
100	1261	GF Prosecuting Attorney	\$ 2,235,423	\$ 2,174,669	\$ 1,965,911	\$ 316,619	\$ -	\$ 2,282,530
100	1262	GF Pros Attrny Victim Witness	310,254	307,293	302,099	40,890	-	342,989
260	2600	Pros Attrny Training Fund Activity	-	3,172	-	4,621	-	4,621
261	2610	Pros Attrny Tax Collection	15,096	16,933	17,685	1,225	-	18,910
262	2620	Pros Attrny Contingency	20,000	11,000	-	20,000	-	20,000
264	2640	Pros Attrny Forfeiture	-	1,080	-	3,075	-	3,075
265	2650	Pros Attrny Admin Handling Cost	15,235	12,512	-	16,752	-	16,752
265	2651	Pros Attrny Bad Check	2,388	1,448	-	795	-	795
290	2903	LEST Prosecuting Attorney	340,258	333,590	338,795	14,740	-	353,535
		Subtotal	<u>2,938,654</u>	<u>2,861,697</u>	<u>2,624,490</u>	<u>418,717</u>	<u>-</u>	<u>3,043,207</u>
Child Support Enforcement								
100	1263	Pros Attrny Child Support Enf	237,780	215,406	204,701	23,290	-	227,991
		Subtotal	<u>237,780</u>	<u>215,406</u>	<u>204,701</u>	<u>23,290</u>	<u>-</u>	<u>227,991</u>
		Total	<u>\$ 3,176,434</u>	<u>\$ 3,077,103</u>	<u>\$ 2,829,191</u>	<u>\$ 442,007</u>	<u>\$ -</u>	<u>\$ 3,271,198</u>

Prosecuting Attorney Summary

Personnel Summary

Position Title			Departmental Funding Source					2022	Change
	2020	2021	Full-time Equivalent Positions						
			Dept. 1261	Dept. 1262	Dept. 1263	Dept. 2610	Dept. 2903		
Prosecuting Attorney									
Operations:									
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	-	-	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	-	-	1.00	-
Assistant Prosecuting Attorney I/II/III	14.00	13.00	11.00	-	-	-	2.00	13.00	-
Chief Investigator	1.00	-	-	-	-	-	-	-	-
Investigator	3.60	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 II	-	-	-	1.00	-	-	-	1.00	1.00
Legal Assistant III	1.00	1.00	1.00	-	-	-	-	1.00	-
Crime Victim Specialist	2.00	2.00	-	2.00	-	-	-	2.00	-
Victim Assistant	1.00	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)
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	-	-	-	0.43	-
Temporary File Clerk Pool	-	-	-	-	-	-	-	-	-
Subtotal	39.32	38.51	27.20	5.91	-	0.40	5.00	38.51	-
Child Support Enforcement:									
Assistant Prosecuting Attorney I/II	1.00	1.00	-	-	1.00	-	-	1.00	-
Legal Assistant III	1.00	1.00	-	-	1.00	-	-	1.00	-
Legal Assistant II	1.00	1.00	-	-	1.00	-	-	1.00	-
Subtotal	3.00	3.00	-	-	3.00	-	-	3.00	-
Total FTEs	42.32	41.51	27.20	5.91	3.00	0.40	5.00	41.51	-
Overtime	\$ 9,900	\$ 9,000	\$ 6,000	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ 12,000	\$ 3,000

Prosecuting Attorney Operations

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

Mission

The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. In addition, the Prosecuting Attorney's Office also provides a Victim Response Team; tax collections on behalf of the State of Missouri; and Non-Sufficient Funds (NSF) check collection and restitution collection on behalf of county residents and businesses.

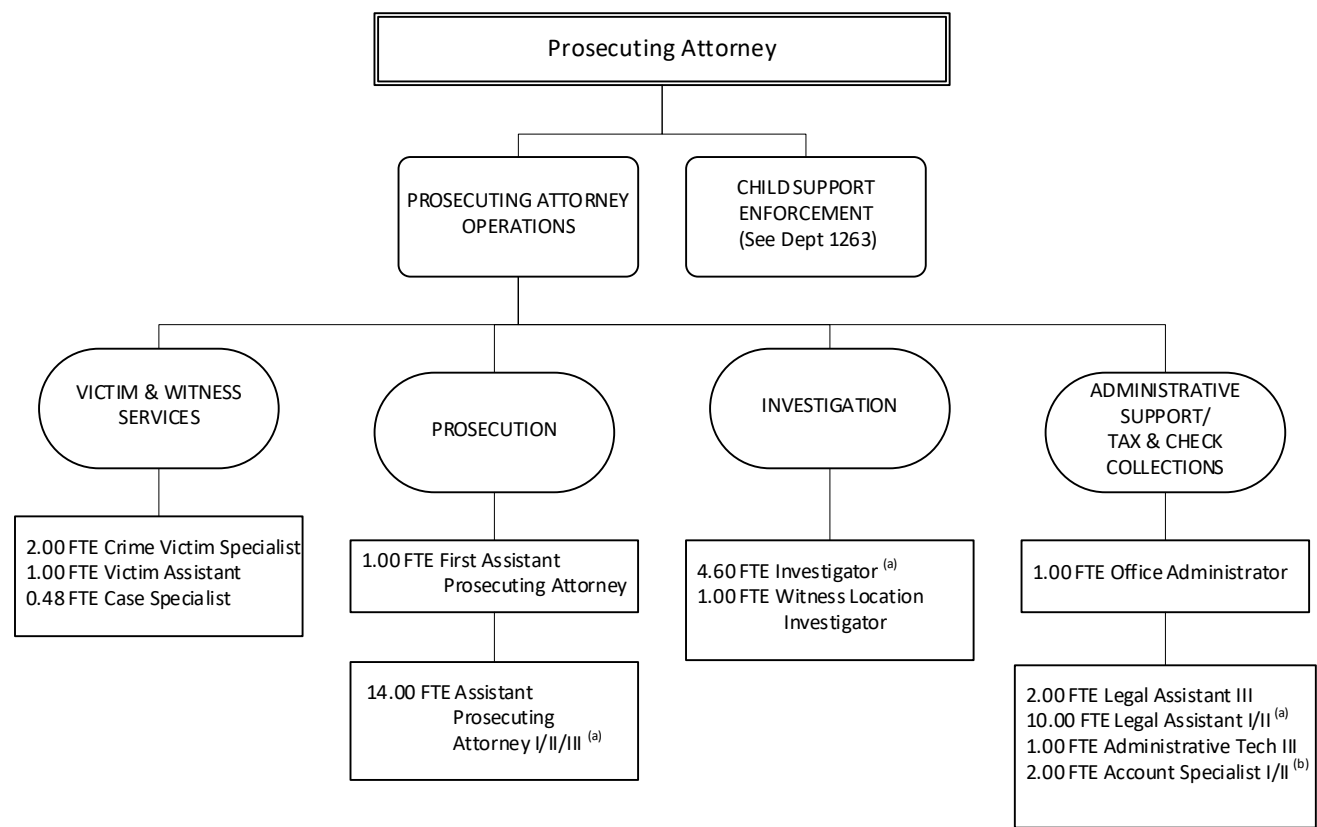
The Prosecuting Attorney provides child support enforcement services within the County pursuant to a cooperative agreement with the State of Missouri; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

There are no significant changes to 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

	2020	2021	2022
	Actual	Estimated	Projected
Number of Felonies Filed	1,771	1,916	2,000
Number of Misdemeanors Filed	6,821	7,668	8,000
Total Number of Cases Filed	8,592	9,584	10,000

Annual Budget

1261 GF PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	122,376	186,940	186,940	186,940	0	186,940	0
	SUBTOTAL *****	122,376	186,940	186,940	186,940	0	186,940	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	2,479	0	871	900	0	900	0
3560	COLLECTION FEES	22,344	20,000	22,270	20,000	0	20,000	0
3574	P.A. FEES	43,913	50,000	44,620	50,000	0	50,000	0
	SUBTOTAL *****	68,736	70,000	67,761	70,900	0	70,900	1
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	2,376	2,770	1,438	765	0	765	72-
	SUBTOTAL *****	2,376	2,770	1,438	765	0	765	72-
	TOTAL REVENUES *****	193,488	259,710	256,139	258,605	0	258,605	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,615,601	1,601,234	1,538,827	1,579,392	186,702	1,579,392	1-
10110	OVERTIME	3,465	3,000	6,234	6,000	0	6,000	100
10120	HOLIDAY WORKED	181	0	1,646	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	56	0	41	0	0	0	0
10200	FICA	119,847	122,724	115,580	121,282	42,849	121,282	1-
10300	HEALTH INSURANCE	130,134	132,292	129,656	151,684	17,136	151,684	14
10310	COUNTY HSA CONTRIBUTION	8,150	9,120	6,390	8,400	0	8,400	7-
10325	DISABILITY INSURANCE	5,404	5,662	5,339	5,579	675	5,579	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	18,088	14,926	18,488	28,044	0	28,044	87
10331	CNTY PD DEPENDENT PREM-DENTAL	1,400	846	1,061	1,545	0	1,545	82
10350	LIFE INSURANCE	1,835	1,915	1,853	1,915	216	1,915	0
10375	DENTAL INSURANCE	10,352	9,912	10,146	10,332	1,260	10,332	4
10400	WORKERS COMP	3,363	2,410	2,290	2,378	339	2,378	1-
10500	401(A) MATCH PLAN	10,825	13,832	10,409	13,832	1,950	13,832	0
10510	CERF-EMPLOYER PD CONTRIBUTION	23,719	24,855	23,071	23,900	3,735	23,900	3-
10511	PACARS-EMPLOYER PD CONTRIBUTN	11,628	11,628	11,628	0	0	11,628	0
	SUBTOTAL *****	1,964,048	1,954,356	1,882,659	1,954,283	254,862	1,965,911	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	3,371	26,706	35,120	27,964	0	27,964	4
23000	OFFICE SUPPLIES	11,608	15,360	12,000	15,360	0	15,360	0
23001	PRINTED MATERIALS	1,150	825	750	1,725	0	1,725	109
23050	OTHER SUPPLIES	797	2,300	1,230	1,000	0	1,000	56-
23200	AMMUNITION	180	200	235	350	0	350	75
23300	UNIFORMS	0	200	450	200	0	200	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	1,950	0	0
23820	COMPUTER HARDWARE <\$1000	0	0	700	750	0	750	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	500	200	500	1,200	500	0
23855	UNTAGGED FURNITURE/FIXTURES	1,270	1,590	1,500	1,590	6,522	1,590	0
	SUBTOTAL *****	18,376	47,681	52,185	49,439	9,672	49,439	4
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	7,913	8,987	8,500	8,987	1,851	8,987	0
37200	REGISTRATION	4,571	5,500	5,575	6,250	900	6,250	13
37220	TRAVEL: TRAINING RELATED	611	7,900	7,900	7,548	1,200	7,548	4-
37230	MEALS & LODGING-TRAINING	1,207	0	0	0	0	0	0
	SUBTOTAL *****	14,302	22,387	21,975	22,785	3,951	22,785	2

Prosecuting Attorney Operations

UTILITIES								
48000	TELEPHONES	4,113	2,100	1,727	2,100	216	2,100	0
48050	MOBILE DEVICE SERVICE	1,076	1,116	1,008	1,152	0	1,152	3
48100	NATURAL GAS	132	204	108	204	0	204	0
48200	ELECTRICITY	651	7,560	1,478	4,920	0	4,920	34-
48300	WATER	47	195	75	105	0	105	46-
48400	SOLID WASTE	126	132	120	120	0	120	9-
48500	STORM WATER UTILITY	4	0	29	30	0	30	0
48600	SEWER USE	69	277	92	102	0	102	63-
48700	LP GAS/BLDG GENERATOR FUEL	0	950	950	950	0	950	0
SUBTOTAL *****		6,218	12,534	5,587	9,683	216	9,683	23-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,173	3,600	3,251	3,600	0	3,600	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	330	175	180	0	180	45-
59100	VEHICLE REPAIRS/MAINTENANCE	440	1,000	1,500	1,500	0	1,500	50
59105	TIRES	32	500	740	500	0	500	0
59200	LOCAL MILEAGE	472	0	0	0	0	0	0
SUBTOTAL *****		3,117	5,430	5,666	5,780	0	5,780	6
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,951	3,978	3,883	3,978	0	3,978	0
SUBTOTAL *****		3,951	3,978	3,883	3,978	0	3,978	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	404	172	172	258	0	258	50
70100	SOFTWARE SUBSCRIPTIONS	22,136	430	430	645	0	645	50
71100	OUTSOURCED SERVICES	950	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	9,384	0	6,050	0	10,000	10,000	0
71526	DISPOSAL SERVICES	0	2,000	1,000	1,500	0	1,500	25-
71600	EQUIP LEASES & METER CHRG	71	72	72	72	0	72	0
SUBTOTAL *****		32,945	2,674	7,724	2,475	10,000	12,475	367
OTHER								
83810	INTERFUND SERVICES USED	394	1,094	1,094	1,094	0	1,094	0
83815	FACILITIES INTERNAL SERVC CHRG	179,025	172,358	172,358	196,985	0	196,985	14
84700	WITNESS EXPENSES	1,270	0	0	0	0	0	0
84750	PERSONNEL/PROJECT REIMBURSEMNT	2,471	0	0	0	0	0	0
84800	TRANSCRIPTS-CRIMINAL	0	10,000	12,584	13,000	0	13,000	30
85400	CRIMINAL INVESTIGATION	1,897	0	8,629	1,000	0	1,000	0
85710	TRAVEL-OTHER	0	500	325	400	0	400	20-
SUBTOTAL *****		185,057	183,952	194,990	212,479	0	212,479	16
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	2,545	0	0	0	13,814	0	0
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	42,199	0	0
91301	COMPUTER HARDWARE	4,864	0	0	0	0	0	0
SUBTOTAL *****		7,409	0	0	0	56,013	0	0
TOTAL EXPENDITURES *****		2,235,423	2,232,992	2,174,669	2,260,902	334,714	2,282,530	2

1262 GF PROS ATRNY VICTIM WITNESS

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	124,462	128,089	130,926	162,223	0	162,223	26
	SUBTOTAL *****	124,462	128,089	130,926	162,223	0	162,223	27
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	450	0	0	0	0	0	0
	SUBTOTAL *****	450	0	0	0	0	0	0

Prosecuting Attorney Operations

OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	14,652	12,129	11,772	15,797	0	15,797 30
	SUBTOTAL *****	14,652	12,129	11,772	15,797	0	15,797 30
	TOTAL REVENUES *****	139,564	140,318	142,698	178,120	0	178,120 27
PERSONAL SERVICES							
10100	SALARIES & WAGES	233,439	244,051	233,582	245,315	0	245,315 0
10110	OVERTIME	1,108	3,000	459	3,000	0	3,000 0
10120	HOLIDAY WORKED	0	0	719	0	0	0 0
10200	FICA	17,026	19,415	17,409	18,996	0	18,996 2-
10300	HEALTH INSURANCE	23,012	21,816	21,816	23,784	0	23,784 9
10310	COUNTY HSA CONTRIBUTION	2,500	2,400	2,400	1,200	0	1,200 50-
10325	DISABILITY INSURANCE	757	753	751	731	0	731 2-
10330	CNTY PD DEPENDENT PREM-HEALTH	6,282	6,327	5,949	0	0	0 100-
10331	CNTY PD DEPENDENT PREM-DENTAL	380	367	347	0	0	0 100-
10350	LIFE INSURANCE	357	360	360	360	0	360 0
10375	DENTAL INSURANCE	1,819	1,680	1,680	1,680	0	1,680 0
10400	WORKERS COMP	572	380	257	372	0	372 2-
10500	401 (A) MATCH PLAN	2,325	2,600	2,400	2,600	0	2,600 0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,144	3,238	3,187	4,061	0	4,061 25
10600	UNEMPLOYMENT BENEFITS	640	0	0	0	0	0 0
	SUBTOTAL *****	293,361	306,387	291,316	302,099	0	302,099 1-
MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	118	162	162	197	0	197 21
23000	OFFICE SUPPLIES	303	2,200	0	2,200	0	2,200 0
23001	PRINTED MATERIALS	249	396	100	396	0	396 0
23050	OTHER SUPPLIES	119	550	50	0	0	0 100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	500	0	500	0	500 0
	SUBTOTAL *****	789	3,808	312	3,293	0	3,293 14-
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	325	0	325	0	325 0
37200	REGISTRATION	0	6,765	3,290	7,515	0	7,515 11
37220	TRAVEL: TRAINING RELATED	0	18,920	5,000	19,377	0	19,377 2
	SUBTOTAL *****	0	26,010	8,290	27,217	0	27,217 5
UTILITIES							
48000	TELEPHONES	643	480	400	480	0	480 0
	SUBTOTAL *****	643	480	400	480	0	480 0
CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	1,050	0	0	0	0 100-
71501	PARKING	57	500	175	250	0	250 50-
	SUBTOTAL *****	57	1,550	175	250	0	250 84-
OTHER							
84010	RECEPTION/MEETINGS	0	150	0	150	0	150 0
84600	COURT COSTS	643	0	0	0	0	0 0
84700	WITNESS EXPENSES	5,920	9,500	6,800	9,500	0	9,500 0
84800	TRANSCRIPTS-CRIMINAL	8,841	0	0	0	0	0 0
	SUBTOTAL *****	15,404	9,650	6,800	9,650	0	9,650 0
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	5,400	0	0	0	0 100-
	SUBTOTAL *****	0	5,400	0	0	0	0 100-
	TOTAL EXPENDITURES *****	310,254	353,285	307,293	342,989	0	342,989 3-

2600 PROS ATTRNY TRAINING FD ACTVTV

260 PA TRAINING FUND								%CHG
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	9,767	6,000	13,015	11,000	0	11,000	83
	SUBTOTAL *****	9,767	6,000	13,015	11,000	0	11,000	83

Prosecuting Attorney Operations

INTEREST								
3711	INT-OVERNIGHT	11	12	12	12	0	12	0
3712	INT-LONG TERM INVEST	138	100	135	135	0	135	35
3798	INC/DEC IN FV OF INVESTMENTS	10	0	110	110	0	110	0
SUBTOTAL *****		159	112	257	257	0	257	129
TOTAL REVENUES *****		9,926	6,112	13,272	11,257	0	11,257	84
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	1,750	1,390	2,100	0	2,100	20
37220	TRAVEL: TRAINING RELATED	0	2,533	1,782	2,521	0	2,521	0
SUBTOTAL *****		0	4,283	3,172	4,621	0	4,621	8
TOTAL EXPENDITURES *****		0	4,283	3,172	4,621	0	4,621	8

2610 PROS ATTRNY TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	22,344	25,000	22,847	25,000	0	25,000	0
SUBTOTAL *****		22,344	25,000	22,847	25,000	0	25,000	0
INTEREST								
3711	INT-OVERNIGHT	29	45	23	30	0	30	33-
3712	INT-LONG TERM INVEST	351	350	270	300	0	300	14-
3798	INC/DEC IN FV OF INVESTMENTS	50	0	0	0	0	0	0
SUBTOTAL *****		430	395	293	330	0	330	16-
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	361	0	517	0	0	0	0
SUBTOTAL *****		361	0	517	0	0	0	0
TOTAL REVENUES *****		23,135	25,395	23,657	25,330	0	25,330	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	11,121	12,679	12,665	13,401	0	13,401	5
10110	OVERTIME	1	0	0	0	0	0	0
10120	HOLIDAY WORKED	0	0	79	0	0	0	0
10200	FICA	851	970	949	1,025	0	1,025	5
10300	HEALTH INSURANCE	1,866	2,011	2,352	2,467	0	2,467	22
10310	COUNTY HSA CONTRIBUTION	200	480	0	0	0	0	100-
10325	DISABILITY INSURANCE	34	45	55	48	0	48	6
10350	LIFE INSURANCE	22	28	35	28	0	28	0
10375	DENTAL INSURANCE	149	168	168	168	0	168	0
10400	WORKERS COMP	30	18	10	20	0	20	11
10500	401(A) MATCH PLAN	154	208	240	208	0	260	25
10510	CERF-EMPLOYER PD CONTRIBUTION	222	253	250	268	0	268	5
SUBTOTAL *****		14,650	16,860	16,803	17,633	0	17,685	5
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	364	1,200	130	750	0	750	37-
23000	OFFICE SUPPLIES	0	750	0	250	0	250	66-
23001	PRINTED MATERIALS	0	75	0	75	0	75	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	50	0	50	0
SUBTOTAL *****		364	2,075	130	1,125	0	1,125	46-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	84	100	0	100	0	100	0
SUBTOTAL *****		84	100	0	100	0	100	0
TOTAL EXPENDITURES *****		15,098	19,035	16,933	18,858	0	18,910	1-

Prosecuting Attorney Operations

2620 PROS ATTRNY CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3574	P.A. FEES	19,561	20,000	20,000	20,000	0	20,000	0
	SUBTOTAL *****	19,561	20,000	20,000	20,000	0	20,000	0
	TOTAL REVENUES *****	19,561	20,000	20,000	20,000	0	20,000	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	1,000	1,000	0	1,000	0
CONTRACTUAL SERVICES								
71105	LEGAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	0	500	500	500	0	500	0
OTHER								
84700	WITNESS EXPENSES	1,375	8,000	5,000	8,000	0	8,000	0
84750	PERSONNEL/PROJECT REIMBURSEMNT	5,450	0	0	0	0	0	0
84800	TRANSCRIPTS-CRIMINAL	9,905	10,000	4,000	10,000	0	10,000	0
85400	CRIMINAL INVESTIGATION	3,270	500	500	500	0	500	0
	SUBTOTAL *****	20,000	18,500	9,500	18,500	0	18,500	0
	TOTAL EXPENDITURES *****	20,000	20,000	11,000	20,000	0	20,000	0

2640 PROS ATTRNY FORFEITURE

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	4	12	3	12	0	12	0
3712	INT-LONG TERM INVEST	50	99	32	99	0	99	0
3798	INC/DEC IN FV OF INVESTMENTS	13	0	0	0	0	0	0
	SUBTOTAL *****	67	111	35	111	0	111	0
	TOTAL REVENUES *****	67	111	35	111	0	111	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	575	0	575	0	575	0
37220	TRAVEL: TRAINING RELATED	0	1,500	1,080	1,500	0	1,500	0
	SUBTOTAL *****	0	2,075	1,080	2,075	0	2,075	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	TOTAL EXPENDITURES *****	0	3,075	1,080	3,075	0	3,075	0

2650 PROS ATTRNY ADMIN HANDLINGCOST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	11,966	13,000	16,500	13,000	0	13,000	0
	SUBTOTAL *****	11,966	13,000	16,500	13,000	0	13,000	0
INTEREST								
3711	INT-OVERNIGHT	22	50	12	50	0	50	0
3712	INT-LONG TERM INVEST	255	100	0	100	0	100	0
3798	INC/DEC IN FV OF INVESTMENTS	96	0	0	0	0	0	0
	SUBTOTAL *****	373	150	12	150	0	150	0

Prosecuting Attorney Operations

MISCELLANEOUS							
3892	OVERAGE	17	25	25	25	0	25 0
	SUBTOTAL *****	17	25	25	25	0	25 0
	TOTAL REVENUES *****	12,356	13,175	16,537	13,175	0	13,175 0
MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	583	600	740	600	0	600 0
23000	OFFICE SUPPLIES	0	300	0	200	0	200 33-
23001	PRINTED MATERIALS	0	150	0	100	0	100 33-
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	50	0	50 0
	SUBTOTAL *****	583	1,100	740	950	0	950 14-
OTHER							
83917	OTO: TO GENERAL FUND	14,652	12,129	11,772	15,797	0	15,797 30
86896	SHORTAGE	0	5	0	5	0	5 0
	SUBTOTAL *****	14,652	12,134	11,772	15,802	0	15,802 30
	TOTAL EXPENDITURES *****	15,235	13,234	12,512	16,752	0	16,752 27

2651 PROS ATTRNY BAD CHECK

265 PA ADMIN HANDLING COST FUND

265	PA ADMIN HANDLING COST FUND							%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	1,450	2,800	775	1,500	0	1,500	46-
	SUBTOTAL *****	1,450	2,800	775	1,500	0	1,500	46-
MISCELLANEOUS								
3892	OVERAGE	0	10	0	10	0	10	0
	SUBTOTAL *****	0	10	0	10	0	10	0
	TOTAL REVENUES *****	1,450	2,810	775	1,510	0	1,510	46-
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	12	25	10	25	0	25	0
	SUBTOTAL *****	12	25	10	25	0	25	0
OTHER								
83917	OTO: TO GENERAL FUND	2,376	2,770	1,438	765	0	765	72-
86896	SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	2,376	2,775	1,438	770	0	770	72-
	TOTAL EXPENDITURES *****	2,388	2,800	1,448	795	0	795	72-

2903 LEST PROSECUTING ATTORNEY

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2021 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	263,611	257,795	253,669	271,458	0	271,458	5
10110	OVERTIME	5,401	3,000	2,457	3,000	0	3,000	0
10120	HOLIDAY WORKED	537	0	208	0	0	0	0
10200	FICA	20,035	19,950	19,210	20,996	0	20,996	5
10300	HEALTH INSURANCE	26,878	26,844	27,611	29,064	0	29,064	8
10310	COUNTY HSA CONTRIBUTION	3,250	3,600	3,100	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	964	927	924	977	0	977	5
10330	CNTY PD DEPENDENT PREM-HEALTH	2,335	1,697	1,697	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	248	110	0	0	0	0	100-
10350	LIFE INSURANCE	368	360	362	360	0	360	0
10375	DENTAL INSURANCE	2,142	2,100	2,130	2,100	0	2,100	0
10400	WORKERS COMP	579	391	363	411	0	411	5
10500	401(A) MATCH PLAN	2,925	2,600	2,969	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,392	5,155	4,882	5,429	0	5,429	5
	SUBTOTAL *****	334,665	324,529	319,582	338,795	0	338,795	4

Prosecuting Attorney Operations

MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	7,000	10,018	8,910	0	27
23000	OFFICE SUPPLIES	306	1,000	1,000	1,000	0	0
	SUBTOTAL *****	306	8,000	11,018	9,910	0	24
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,174	1,178	1,313	1,438	0	22
37200	REGISTRATION	1,000	1,000	900	1,200	0	20
37220	TRAVEL: TRAINING RELATED	0	1,592	425	1,592	0	0
37230	MEALS & LODGING-TRAINING	420	0	0	0	0	0
	SUBTOTAL *****	2,594	3,770	2,638	4,230	0	12
UTILITIES							
48000	TELEPHONES	606	500	352	600	0	20
	SUBTOTAL *****	606	500	352	600	0	20
CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	2,086	0	0	0	0	0
	SUBTOTAL *****	2,086	0	0	0	0	0
	TOTAL EXPENDITURES *****	340,257	336,799	333,590	353,535	0	5

Decimal values have been truncated.

Child Support Enforcement

Department Number 1263

Mission

The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Activities are carried out pursuant to a cooperative agreement with the State of Missouri and all costs are reimbursed according to the terms of this agreement. Boone County Family Support Division follows the mission of the Missouri Division of Child Support Enforcement: establish, enforce, and monitor the financial responsibility of parents for the support of their children. Core Values include Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

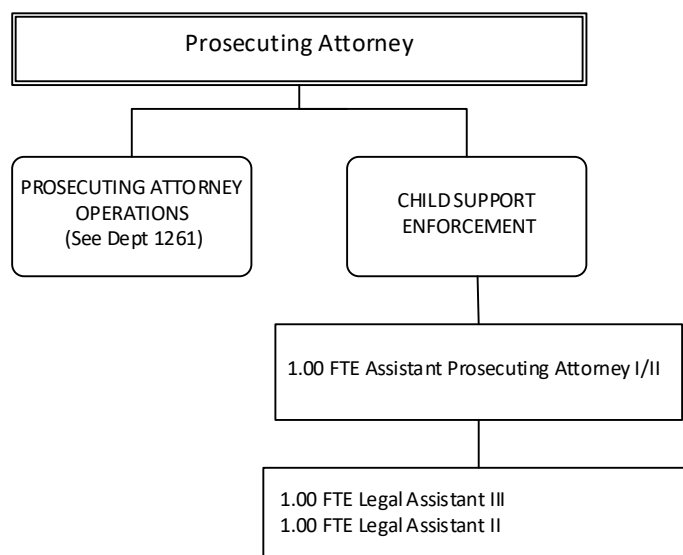
Budget Highlights

All 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 a small portion of allowable indirect costs.

In January 2010, the state reduced funding to this program which required eliminating one full-time position and reducing another position to part-time. In fiscal year 2012, the state further reduced funding, resulting in an additional .50 FTE reduction. Effective January 2013, the state significantly reduced funding to this program again, which required eliminating four (4) full-time positions. These reductions remain in effect.

There are no significant changes to this budget.

Organizational Chart



Child Support Enforcement

Annual Budget

1263 PROS ATTRNY CHILD SUPPORT ENF

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	237,936	226,000	230,000	226,000	0	226,000	0
	SUBTOTAL *****	237,936	226,000	230,000	226,000	0	226,000	0
	TOTAL REVENUES *****	237,936	226,000	230,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	179,999	160,222	160,884	169,835	0	169,835	6
10110	OVERTIME	0	0	220	0	0	0	0
10120	HOLIDAY WORKED	0	0	135	0	0	0	0
10200	FICA	13,052	12,256	11,949	12,992	0	12,992	6
10300	HEALTH INSURANCE	11,548	10,908	10,908	11,448	0	11,448	4
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	581	577	577	611	0	611	5
10330	CNTY PD DEPENDENT PREM-HEALTH	4,926	4,630	2,646	2,775	0	2,775	40-
10331	CNTY PD DEPENDENT PREM-DENTAL	282	257	147	147	0	147	42-
10350	LIFE INSURANCE	221	216	216	216	0	216	0
10375	DENTAL INSURANCE	1,316	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	377	239	268	254	0	254	6
10500	401(A) MATCH PLAN	1,300	1,560	1,250	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,185	2,276	2,230	2,403	0	2,403	5
	SUBTOTAL *****	216,987	195,601	193,890	204,701	0	204,701	5
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	283	390	410	440	0	440	12
22500	SUBSCRIPTIONS/PUBLICATIONS	0	1,380	1,485	1,722	0	1,722	24
23000	OFFICE SUPPLIES	165	720	610	610	0	610	15-
	SUBTOTAL *****	448	2,490	2,505	2,772	0	2,772	11
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	611	560	560	560	0	560	0
37200	REGISTRATION	0	1,010	715	1,028	0	1,028	1
37210	TRAINING/SCHOOLS	42	0	42	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	2,495	1,700	2,619	0	2,619	4
	SUBTOTAL *****	653	4,065	3,017	4,207	0	4,207	3
UTILITIES								
48000	TELEPHONES	998	720	690	510	0	510	29-
48002	DATA COMMUNICATIONS	360	360	360	360	0	360	0
48100	NATURAL GAS	362	480	450	480	0	480	0
48200	ELECTRICITY	1,222	1,380	1,350	1,380	0	1,380	0
48300	WATER	113	130	124	130	0	130	0
48400	SOLID WASTE	345	345	340	345	0	345	0
48600	SEWER USE	176	185	185	185	0	185	0
	SUBTOTAL *****	3,576	3,600	3,499	3,390	0	3,390	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	548	750	648	0	0	0	100-
60051	IT EQUIP SERVICE CONTRACT	0	0	410	400	0	400	0
	SUBTOTAL *****	548	750	1,058	400	0	400	47-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,773	1,920	1,920	1,985	0	1,985	3
70100	SOFTWARE SUBSCRIPTIONS	2,222	958	958	962	0	962	0
71100	OUTSOURCED SERVICES	303	1,100	800	880	0	880	20-
	SUBTOTAL *****	4,298	3,978	3,678	3,827	0	3,827	4-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	11,271	7,759	7,759	8,694	0	8,694	12
	SUBTOTAL *****	11,271	7,759	7,759	8,694	0	8,694	12
	TOTAL EXPENDITURES *****	237,781	218,243	215,406	227,991	0	227,991	4

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 dedicated to 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013, and resulted in the transfer of administrative control of these activities 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	2020	2021	2022	2022	2022	2022
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
270	2701	911/Joint Communications Operations	\$ 3,531,803	\$ 2,709,731	\$ 4,241,147	\$ 209,400	\$ -	\$ 4,450,547
270	2704	Joint Communications Radio Network	764,870	571,606	237,648	564,193	45,000	846,841
270	2706	Radio Network Improvements	347,341	791,459	-	18,000	3,315,600	3,333,600
270	2711	911/Joint Communications Admin	-	920,299	591,296	455,792	10,850	1,057,938
271	2710	911 Prepaid Wireless Fee	-	26,590	-	60,000	-	60,000
Total			\$ 4,644,014	\$ 5,019,685	\$ 5,070,091	\$ 1,307,385	\$ 3,371,450	\$ 9,748,926

911/Joint Communications– Combined Budget

Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2020	2021	Full-time Equivalent Positions				
	Full-time Equivalent	Full-time Equivalent	Dept. 2701	Dept. 2704	Dept. 2711	2022 Total	
Joint Communication Operations							
Director, Emergency Communications Center	-	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	53.00	53.00	63.00	-	-	63.00	10.00
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	- a	-	-	-	-	-	-
Dispatch Support	-	-	3.65	-	-	3.65	3.65
Subtotal	68.13	68.62	74.65	-	7.63	82.28	13.65
Joint Communications Radio Network							
Radio Network Supervisor	-	1.00	-	1.00	-	1.00	-
Radio Maintenance Technician I/II	2.00	2.00	-	2.00	-	2.00	-
Facilities Maintenance Technician	0.70	0.70	-	0.70	-	0.70	-
Subtotal	2.70	3.70	-	3.70	-	3.70	-
Total FTEs	70.83	72.32	74.65	3.70	7.63	85.98	13.65
Overtime	\$ 272,744	\$ 241,410	\$ 345,281	\$ 1,600	\$ 30,800	\$ 376,081	\$ 134,671
Holiday	\$ 64,840	\$ 73,200	\$ 14,886	\$ 100	\$ -	\$ 14,886	\$ (58,314)

911/Joint Communications

Department Numbers 2701, 2704, 2706, 2710, 2711

Mission

The 911/Joint Communications Center provides enhanced 911 call-taking and dispatch services for all of Boone County. The Center dispatches for Police, Fire, and Emergency Medical Services (EMS) to ten different agencies throughout Boone County. The Joint Communications Center also coordinates with other public safety agencies such as Poison Control and the Missouri State Highway Patrol.

In the event of a natural disaster or man-made emergency, the Center acts as the communication arm of the Office of Emergency Management. They also activate the early warning system and retrieve data from the National Crime Information Center (NCIC) and the Missouri Uniform Law Enforcement System (MULES) systems for the police departments they serve.

Budget Highlights

Voters approved a permanent three-eighths cent sales tax in April 2013 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 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.

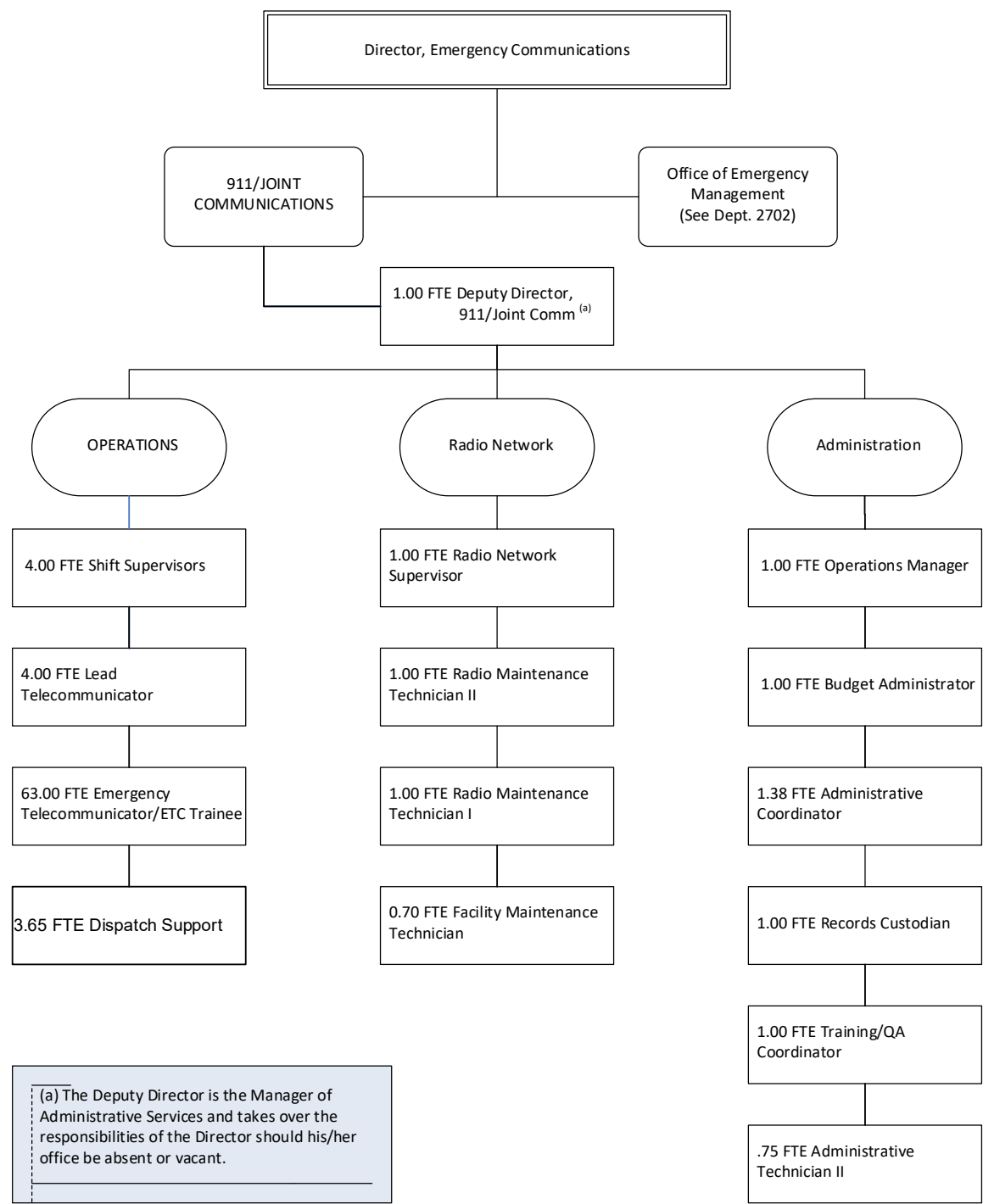
In November 2019, duties of the vacant position, Director of Emergency Management, were assigned to the Director of Boone County Joint Communications and the vacant Director position was eliminated. The two offices remain as separate organizational units with separate and distinct administrative support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

The 2022 budget includes funding for 10 additional part-time non-benefitted Electronic Telecommunicator Trainee (ETC) positions, 4 part-time benefitted ETC positions, 2 part-time non-benefitted Dispatch Support positions, and 3 part-time benefitted Dispatch Support positions.

911/Joint Communications

The budget also includes \$2.2 million for a variety of upgrades and improvements to the radio communications network.

Organizational Chart



911/Joint Communications

Annual Budget

2701 BOCO JOINT COMM 911 OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	1,126	510	1,000	1,000	0	1,000	96
	SUBTOTAL *****	1,126	510	1,000	1,000	0	1,000	96
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	117	50	4	0	0	0	100-
3528	REIMB PERSONNEL/PROJECTS	0	250	0	0	0	0	100-
	SUBTOTAL *****	117	300	4	0	0	0	100-
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	101	0	250	250	0	250	0
	SUBTOTAL *****	101	0	250	250	0	250	0
	TOTAL REVENUES *****	1,344	810	1,254	1,250	0	1,250	54
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,107,782	2,400,403	1,661,920	2,548,341	478,191	3,026,532	26
10110	OVERTIME	249,597	229,910	287,650	275,125	0	275,125	19
10115	SHIFT DIFFERENTIAL	33,965	37,740	32,238	52,800	13,188	65,988	74
10120	HOLIDAY WORKED	55,018	58,570	54,546	70,156	0	70,156	19
10125	FAMILY HOLIDAY WORKED PREMIUM	11,824	13,630	11,076	11,852	3,034	14,886	9
10200	FICA	179,443	209,629	150,609	226,307	37,582	263,889	25
10300	HEALTH INSURANCE	249,079	295,452	207,563	299,472	39,984	339,456	14
10310	COUNTY HSA CONTRIBUTION	26,600	22,800	23,588	20,400	0	20,400	10-
10325	DISABILITY INSURANCE	7,445	8,641	6,003	9,174	650	9,824	13
10330	CNTY PD DEPENDENT PREM-HEALTH	43,089	32,470	30,861	29,515	0	29,515	9-
10331	CNTY PD DEPENDENT PREM-DENTAL	2,825	2,098	2,132	1,914	0	1,914	8-
10350	LIFE INSURANCE	3,712	4,392	3,015	4,392	504	4,896	11
10375	DENTAL INSURANCE	21,067	23,100	16,808	22,260	2,940	25,200	9
10400	WORKERS COMP	7,074	4,362	7,021	5,008	790	5,798	32
10500	401(A) MATCH PLAN	19,721	31,720	14,844	31,720	4,550	36,270	14
10510	CERF-EMPLOYER PD CONTRIBUTION	47,562	48,007	40,553	47,690	3,608	51,298	6
10600	UNEMPLOYMENT BENEFITS	2,775	0	53	0	0	0	0
	SUBTOTAL *****	3,068,578	3,422,924	2,550,480	3,656,126	585,021	4,241,147	24
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	211	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	31	0	0	0	0	0	0
23000	OFFICE SUPPLIES	6,429	2,000	1,500	1,800	0	1,800	10-
23001	PRINTED MATERIALS	53	200	100	100	0	100	50-
23035	REPAIR/MAINTENANCE SUPPLIES	0	0	0	2,000	0	2,000	0
23300	UNIFORMS	5,601	9,000	2,005	6,000	0	6,000	33-
23305	UNIFORM MAINTENANCE	1,127	850	850	900	0	900	5
23810	UNTAGGED HARDWARE AND SOFTWARE	1,184	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	2,737	2,800	2,100	2,500	0	2,500	10-
23855	UNTAGGED FURNITURE/FIXTURES	82	0	0	0	0	0	0
	SUBTOTAL *****	17,455	14,850	6,555	13,300	0	13,300	10-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	5,267	3,580	4,145	3,580	0	3,580	0
37200	REGISTRATION	774	55,280	30,000	49,400	0	49,400	10-
37210	TRAINING/SCHOOLS	34,733	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	5,314	3,250	425	850	0	850	73-
37230	MEALS & LODGING-TRAINING	1,060	0	0	0	0	0	0
	SUBTOTAL *****	47,148	62,110	34,570	53,830	0	53,830	13-
UTILITIES								
48000	TELEPHONES	167,128	58,200	58,680	64,200	0	64,200	10
48002	DATA COMMUNICATIONS	2,474	52,980	52,910	53,400	0	53,400	0
48050	MOBILE DEVICE SERVICE	1,052	600	530	600	0	600	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	492	0	0	0	0	0	0
	SUBTOTAL *****	171,146	111,780	112,120	118,200	0	118,200	6

911/Joint Communications

VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,675	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	4,829	0	0	0	0	0
59105	TIRES	853	0	0	0	0	0
SUBTOTAL *****		7,357	0	0	0	0	0
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,639	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	1,013	3,000	2,456	2,200	0	26-
SUBTOTAL *****		2,652	3,000	2,456	2,200	0	27-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	58	0	0	0	0	0
71000	NOTARY BONDS	100	0	0	0	0	0
71100	OUTSOURCED SERVICES	5,056	500	0	16,295	0	16,295 ,159
71101	PROFESSIONAL SERVICES	93,552	4,500	3,000	4,500	0	4,500 0
71501	PARKING	4	25	25	25	0	25 0
71526	DISPOSAL SERVICES	390	0	0	0	0	0 0
SUBTOTAL *****		99,160	5,025	3,025	20,820	0	20,820 314
OTHER							
83100	AWARDS	2,576	0	0	0	0	0
83810	INTERFUND SERVICES USED	683	0	0	0	0	0
84010	RECEPTION/MEETINGS	669	0	0	0	0	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	104,967	0	0	0	0	0
85710	TRAVEL-OTHER	0	50	25	50	0	50 0
86300	TESTING	5,922	0	0	0	0	0 0
86900	MISCELLANEOUS	0	1,000	500	1,000	0	1,000 0
SUBTOTAL *****		114,817	1,050	525	1,050	0	1,050 0
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	3,492	0	0	0	0	0
SUBTOTAL *****		3,492	0	0	0	0	0
TOTAL EXPENDITURES *****		3,531,805	3,620,739	2,709,731	3,865,526	585,021	4,450,547 23

2704 BOCO JOINT COMM RADIO OPS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	110	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	2,141	800	1,000	1,000	0	1,000	25
SUBTOTAL *****		2,251	800	1,000	1,000	0	1,000	25
TOTAL REVENUES *****		2,251	800	1,000	1,000	0	1,000	25
PERSONAL SERVICES								
10100	SALARIES & WAGES	106,251	174,404	124,578	186,626	0	186,626	7
10110	OVERTIME	1,428	1,500	466	1,500	0	1,500	0
10115	SHIFT DIFFERENTIAL	2	50	2	0	0	0	100-
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	2,080	0
10120	HOLIDAY WORKED	35	100	0	100	0	100	0
10125	FAMILY HOLIDAY WORKED PREMIUM	18	100	0	100	0	100	0
10200	FICA	8,179	13,472	9,493	14,406	0	14,565	8
10300	HEALTH INSURANCE	9,247	15,768	10,056	16,728	0	16,728	6
10310	COUNTY HSA CONTRIBUTION	2,250	2,400	2,400	2,400	0	2,400	0
10325	DISABILITY INSURANCE	290	544	332	583	0	591	8
10350	LIFE INSURANCE	132	216	144	216	0	216	0
10375	DENTAL INSURANCE	795	1,260	840	1,260	0	1,260	0
10400	WORKERS COMP	4,294	3,678	3,350	6,184	0	6,248	69
10500	401(A) MATCH PLAN	1,125	1,690	1,200	1,560	0	1,950	15
10510	CERF-EMPLOYER PD CONTRIBUTION	2,155	3,018	2,147	3,242	0	3,284	8
SUBTOTAL *****		136,201	218,200	155,008	234,905	0	237,648	9

911/Joint Communications

MATERIALS & SUPPLIES							
23001	PRINTED MATERIALS	251	200	200	200	0	0
23035	REPAIR/MAINTENANCE SUPPLIES	5,491	10,200	10,782	25,000	0	145
23050	OTHER SUPPLIES	5,741	6,000	4,212	26,000	0	333
23300	UNIFORMS	804	1,075	0	1,075	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,500	750	1,500	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	8,454	13,500	5,325	7,000	0	48-
23855	UNTAGGED FURNITURE/FIXTURES	0	1,000	440	1,000	0	0
23860	VEHICLE EQUIPMENT <\$1000	0	200	15	150	0	25-
SUBTOTAL *****		20,741	33,675	21,724	61,925	0	84
DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,099	1,600	1,100	1,200	0	25-
37220	TRAVEL: TRAINING RELATED	610	1,952	1,000	4,322	0	121
SUBTOTAL *****		1,709	3,552	2,100	5,522	0	55
UTILITIES							
48002	DATA COMMUNICATIONS	29,001	40,460	39,110	72,000	0	77
48050	MOBILE DEVICE SERVICE	1,052	1,140	1,050	1,200	0	5
48200	ELECTRICITY	21,874	25,000	21,215	26,580	0	6
48700	LP GAS/BLDG GENERATOR FUEL	1,358	8,000	2,328	3,375	0	57-
SUBTOTAL *****		53,285	74,600	63,703	103,155	0	38
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,094	4,115	2,490	4,963	0	20
59100	VEHICLE REPAIRS/MAINTENANCE	482	2,050	250	1,560	0	23-
59105	TIRES	814	800	800	50	0	93-
SUBTOTAL *****		3,390	6,965	3,540	6,573	0	6-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	23,079	23,445	23,606	25,303	0	7
60200	EQUIP REPAIRS/MAINTENANCE	13,518	20,020	12,000	25,030	0	25
SUBTOTAL *****		36,597	43,465	35,606	50,333	0	16
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	87,539	90,685	89,530	94,244	0	3
71100	OUTSOURCED SERVICES	3,055	4,616	4,145	5,616	0	21
71101	PROFESSIONAL SERVICES	95,919	114,000	113,000	114,000	0	0
71500	LEASE CHARGES (GASB 87)	72,132	75,100	76,125	71,900	0	4-
71501	PARKING	0	100	50	100	0	0
71600	EQUIP LEASES & METER CHR	0	0	96	0	0	0
SUBTOTAL *****		258,645	284,501	282,946	285,860	0	0
OTHER							
83200	FEES & COMMISSIONS	8	0	0	0	0	0
83810	INTERFUND SERVICES USED	639	500	710	775	0	55
85710	TRAVEL-OTHER	0	0	294	50	0	0
86850	CONTINGENCY	0	44,025	0	50,000	0	13
SUBTOTAL *****		647	44,525	1,004	50,825	0	14
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	253,655	5,975	5,975	0	6,000	0
91302	COMPUTER SOFTWARE	0	0	0	0	9,000	0
92300	REPLCMENT MACH & EQUIP	0	0	0	30,000	0	0
SUBTOTAL *****		253,655	5,975	5,975	30,000	15,000	653
TOTAL EXPENDITURES *****		764,870	715,458	571,606	829,098	15,000	18

2706 BOCO JOINT COMM RADIO IMPVMNTS

270 911/EM SALES TAX FUND

270	911/EM SALES TAX FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	18,000	3,000	18,000	0	18,000	0
	SUBTOTAL *****	0	18,000	3,000	18,000	0	18,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	47,342	1,837,433	788,459	921,800	2,211,100	3,315,600	80
91800	LAND	300,000	0	0	0	0	0	0
	SUBTOTAL *****	347,342	1,837,433	788,459	921,800	2,211,100	3,315,600	80
TOTAL EXPENDITURES *****		347,342	1,855,433	791,459	939,800	2,211,100	3,333,600	80

911/Joint Communications

2710 WRLSFEEFND BOCO JOINT COMM 911

271 911 PREPAID WIRELESS FEE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	26,590	26,590	0	0	0	100-
	SUBTOTAL *****	0	26,590	26,590	0	0	0	100-
CHARGES FOR SERVICES								
3503	PREPAID WIRELESS SERVICE FEE	52,766	60,000	40,000	60,000	0	60,000	0
	SUBTOTAL *****	52,766	60,000	40,000	60,000	0	60,000	0
INTEREST								
3711	INT-OVERNIGHT	46	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	615	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-4	0	0	0	0	0	0
	SUBTOTAL *****	657	0	0	0	0	0	0
	TOTAL REVENUES *****	53,423	86,590	66,590	60,000	0	60,000	31-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	26,590	26,590	0	0	0	100-
	SUBTOTAL *****	0	26,590	26,590	0	0	0	100-
OTHER								
86850	CONTINGENCY	0	60,000	0	60,000	0	60,000	0
	SUBTOTAL *****	0	60,000	0	60,000	0	60,000	0
	TOTAL EXPENDITURES *****	0	86,590	26,590	60,000	0	60,000	31-

2711 BOCO JOINT COMM ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	0	500	500	0	500	0
3528	REIMB PERSONNEL/PROJECTS	0	0	0	250	0	250	0
	SUBTOTAL *****	0	0	500	750	0	750	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	0	0	0	0	0	1,000	0
	SUBTOTAL *****	0	0	0	0	0	1,000	0
	TOTAL REVENUES *****	0	0	500	750	0	1,750	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	426,233	424,782	451,599	0	451,599	5
10110	OVERTIME	0	10,000	25,636	30,000	0	30,000	200
10115	SHIFT DIFFERENTIAL	0	50	4	77	0	77	54
10120	HOLIDAY WORKED	0	800	269	800	0	800	0
10200	FICA	0	33,437	32,947	36,909	0	36,909	10
10300	HEALTH INSURANCE	0	35,238	35,238	36,984	0	36,984	4
10310	COUNTY HSA CONTRIBUTION	0	4,200	4,300	4,200	0	4,200	0
10325	DISABILITY INSURANCE	0	1,455	1,449	1,547	0	1,547	6
10330	CNTY PD DEPENDENT PREM-HEALTH	0	9,721	9,722	10,203	0	10,203	4
10331	CNTY PD DEPENDENT PREM-DENTAL	0	589	590	589	0	589	0
10350	LIFE INSURANCE	0	540	540	540	0	540	0
10375	DENTAL INSURANCE	0	2,730	2,730	2,730	0	2,730	0
10400	WORKERS COMP	0	2,713	2,522	3,008	0	3,008	10
10500	401(A) MATCH PLAN	0	3,900	4,575	3,900	0	4,875	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	6,810	7,104	7,235	0	7,235	6
	SUBTOTAL *****	0	538,416	552,408	590,321	0	591,296	10

911/Joint Communications

MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	200	200	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	0	4,920	4,100	4,648	0	4,648	5-
23001	PRINTED MATERIALS	0	100	75	100	0	100	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	0	0	500	0	500	0
23050	OTHER SUPPLIES	0	2,200	200	250	0	250	88-
23300	UNIFORMS	0	1,650	500	500	0	500	69-
23305	UNIFORM MAINTENANCE	0	50	50	50	0	50	0
23350	SPECIAL PROGRAM SUPPLIES	0	0	2,600	5,950	0	5,950	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	300	585	300	0	300	0
23855	UNTAGGED FURNITURE/FIXTURES	0	1,000	1,108	1,000	0	1,000	0
23860	VEHICLE EQUIPMENT <\$1000	0	200	100	200	0	200	0
SUBTOTAL *****		0	10,720	9,618	13,798	0	13,798	29
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	3,260	3,266	3,350	0	3,350	2
37200	REGISTRATION	0	28,398	27,243	15,400	0	15,400	45-
37220	TRAVEL: TRAINING RELATED	0	42,996	25,881	40,726	0	40,726	5-
SUBTOTAL *****		0	74,654	56,390	59,476	0	59,476	20-
UTILITIES								
48000	TELEPHONES	0	26,640	25,870	27,600	0	27,600	3
48002	DATA COMMUNICATIONS	0	36,300	36,420	38,760	0	38,760	6
48050	MOBILE DEVICE SERVICE	0	600	530	600	0	600	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,620	1,620	1,620	0	1,620	0
SUBTOTAL *****		0	65,160	64,440	68,580	0	68,580	5
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	3,650	2,976	4,125	0	4,125	13
59025	VEHICLE TITLE/LICENSE/PLATES	0	75	65	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	0	3,875	2,738	4,010	0	4,010	3
59105	TIRES	0	800	572	50	0	50	93-
SUBTOTAL *****		0	8,400	6,351	8,185	0	8,185	3-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	2,460	2,191	2,535	0	2,535	3
60200	EQUIP REPAIRS/MAINTENANCE	0	525	275	1,045	0	1,045	99
SUBTOTAL *****		0	2,985	2,466	3,580	0	3,580	20
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	5,430	4,304	5,652	0	5,652	4
71101	PROFESSIONAL SERVICES	0	96,600	98,812	101,700	0	161,700	67
71501	PARKING	0	50	50	50	0	50	0
71526	DISPOSAL SERVICES	0	390	390	455	0	455	16
SUBTOTAL *****		0	102,470	103,556	107,857	0	167,857	64
OTHER								
83100	AWARDS	0	3,020	3,128	4,130	0	4,130	36
83200	FEES & COMMISSIONS	0	50	0	50	0	50	0
83810	INTERFUND SERVICES USED	0	600	340	625	0	625	4
84010	RECEPTION/MEETINGS	0	1,770	1,233	1,630	0	1,630	7-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	122,000	117,500	122,000	0	122,000	0
85710	TRAVEL-OTHER	0	50	25	50	0	50	0
86300	TESTING	0	5,544	2,844	5,831	0	5,831	5
SUBTOTAL *****		0	133,034	125,070	134,316	0	134,316	1
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	0	10,850	0
SUBTOTAL *****		0	0	0	0	0	10,850	0
TOTAL EXPENDITURES *****		0	935,839	920,299	986,113	0	1,057,938	13

Decimal values have been truncated.

Emergency Management– Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax dedicated to 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013, and resulted in the transfer of administrative control of these activities 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 to Boone County 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 a cost-sharing intergovernmental agreement with the City of Columbia.

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

			2020	2021	2022	2022	2022	2022
					Class 1	Classes 2-8	Class 9	
Fund	Dept	Department Name	Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
210	2100	Local Emergency Planning Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	4,983	-	-	2,500	-	2,500
270	2702	Emergency Management Operations	814,475	877,001	490,860	318,154	150,000	959,014
270	2707	Disaster Relief Activities	266,700	-	-	500,000	-	500,000
Total			\$1,086,158	\$ 877,001	\$ 490,860	\$ 820,654	\$ 150,000	\$1,461,514

Personnel Summary

	2020	2021	2022	
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Emergency Communications Center	0.50	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	1.33	1.50	0.17
Training/Exercise Specialist	1.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	7.00	6.83	7.00	0.17
Overtime	\$ 6,640	\$ 9,846	\$ 24,213	\$ 14,367

Office of Emergency Management

Department Numbers 2100, 2101, 2702, 2707

Mission

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

Budget Highlights

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

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

An unexpected vacancy in the Director position during 2019 resulted in the County Commission assigning these director responsibilities to the Director of 911/Joint Communications, which was re-titled to Director of Emergency Communications. The Emergency Management Director position was removed from the budget in FY 2020.

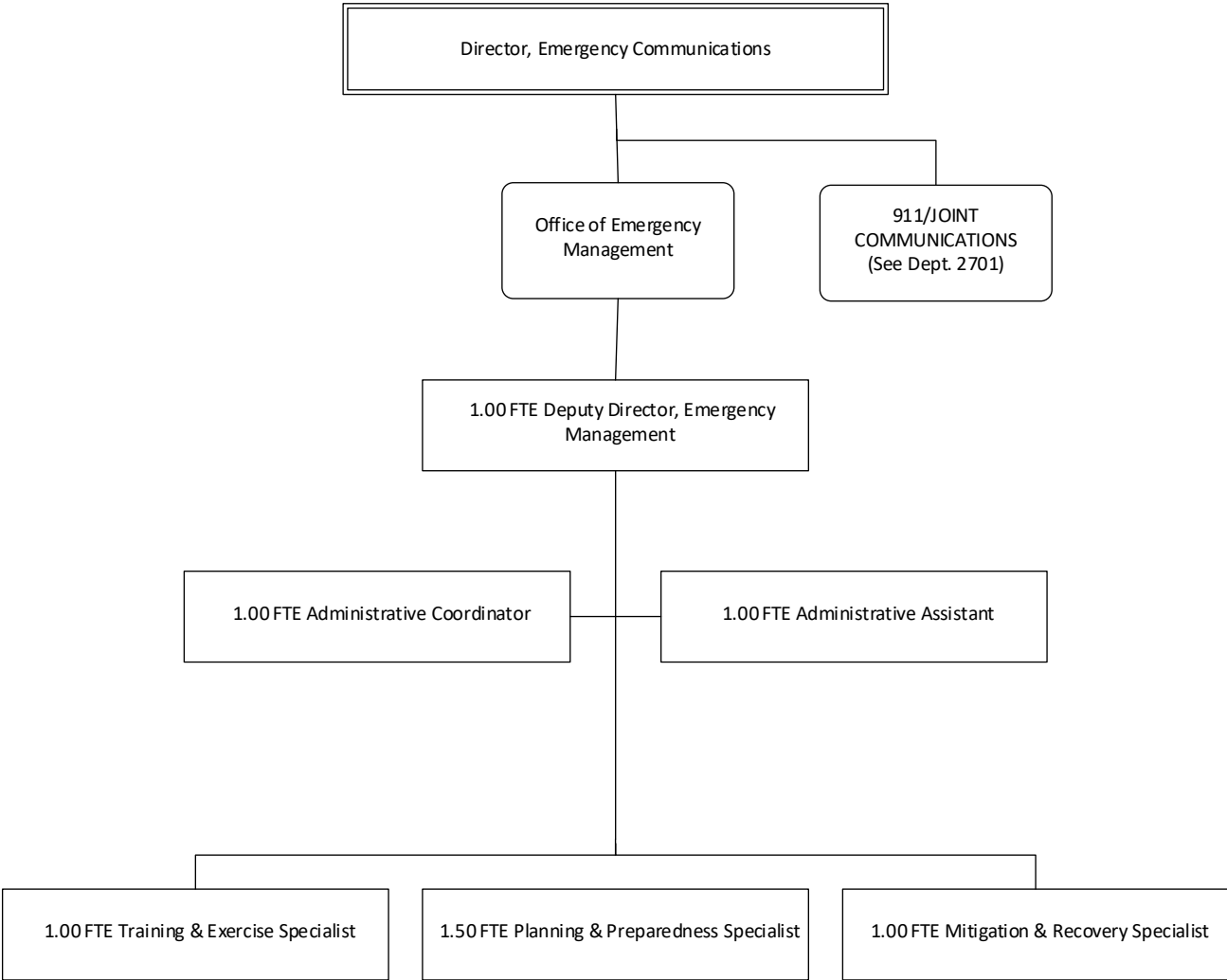
The FY 2022 budget includes funding for five new emergency sirens and routine siren pole replacements. There are no other significant changes to the budget.

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



Office of Emergency Management

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	15	0	10	0	0	0	0
3712	INT-LONG TERM INVEST	178	0	110	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	47	0	0	0	0	0	0
	SUBTOTAL *****	240	0	120	0	0	0	0
	TOTAL REVENUES *****	240	0	120	0	0	0	0

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	8,509	8,510	11,111	0	0	0	100-
	SUBTOTAL *****	8,509	8,510	11,111	0	0	0	100-
	TOTAL REVENUES *****	8,509	8,510	11,111	0	0	0	100-
MATERIALS & SUPPLIES								
23036	SAFETY SUPPLIES & EQUIPMENT	4,655	0	0	0	0	0	0
	SUBTOTAL *****	4,655	0	0	0	0	0	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	10,034	0	0	0	0	100-
	SUBTOTAL *****	0	10,034	0	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	216	516	0	0	0	0	100-
71100	OUTSOURCED SERVICES	0	3,500	0	0	0	0	100-
71106	CONTRACTED SERVICES	0	0	0	1,500	0	1,500	0
	SUBTOTAL *****	216	4,016	0	1,500	0	1,500	63-
OTHER								
84010	RECEPTION/MEETINGS	0	0	0	700	0	700	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	112	300	0	300	0	300	0
	SUBTOTAL *****	112	300	0	1,000	0	1,000	233
	TOTAL EXPENDITURES *****	4,983	14,350	0	2,500	0	2,500	83-

2702 EMERGENCY MGMT OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	113,510	120,000	120,000	134,958	0	134,958	12
	SUBTOTAL *****	113,510	120,000	120,000	134,958	0	134,958	12
MISCELLANEOUS								
3890	MISCELLANEOUS	500	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	223	0	0	0	0	0	0
	SUBTOTAL *****	723	0	0	0	0	0	0
	TOTAL REVENUES *****	114,233	120,000	120,000	134,958	0	134,958	12

Office of Emergency Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	312,443	336,377	337,948	351,557	14,933	366,490	8
10110	OVERTIME	14,996	9,846	7,139	24,213	0	24,213	145
10120	HOLIDAY WORKED	281	0	0	0	0	0	0
10200	FICA	24,513	26,486	25,950	28,746	1,143	29,889	12
10300	HEALTH INSURANCE	31,560	34,386	33,413	35,208	0	35,208	2
10310	COUNTY HSA CONTRIBUTION	4,300	5,400	5,125	6,600	0	6,600	22
10325	DISABILITY INSURANCE	1,124	1,210	1,144	1,265	54	1,319	9
10330	CNTY PD DEPENDENT PREM-HEALTH	2,985	3,115	3,116	1,188	0	1,188	61-
10331	CNTY PD DEPENDENT PREM-DENTAL	512	441	442	183	0	183	58-
10350	LIFE INSURANCE	444	468	458	468	0	468	0
10375	DENTAL INSURANCE	2,541	2,730	2,649	2,730	0	2,730	0
10400	WORKERS COMP	7,528	9,890	13,339	12,738	783	13,521	36
10500	401(A) MATCH PLAN	1,617	3,380	1,329	3,380	0	3,380	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,403	5,450	5,295	5,671	0	5,671	4
SUBTOTAL *****		410,247	439,179	437,347	473,947	16,913	490,860	12
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	25	200	200	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	558	1,077	1,077	2,552	0	2,552	136
23000	OFFICE SUPPLIES	1,271	1,200	1,200	2,000	0	2,000	66
23001	PRINTED MATERIALS	0	500	200	550	0	550	10
23050	OTHER SUPPLIES	3,374	0	0	0	0	0	0
23300	UNIFORMS	3,870	2,500	665	2,500	0	2,500	0
23350	SPECIAL PROGRAM SUPPLIES	0	14,500	9,770	27,884	0	27,884	92
23501	MEDICINE & MED SUPPLIES/EQUIP	0	107,565	107,565	40,000	0	40,000	62-
23810	UNTAGGED HARDWARE AND SOFTWARE	2,369	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,031	1,500	775	11,025	0	11,025	635
23855	UNTAGGED FURNITURE/FIXTURES	4,733	0	0	0	0	0	0
23860	VEHICLE EQUIPMENT <\$1000	1,070	1,440	500	1,000	0	1,000	30-
SUBTOTAL *****		18,301	130,482	121,952	87,711	0	87,711	33-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	275	1,200	1,200	1,800	0	1,800	50
37200	REGISTRATION	299	4,200	3,000	7,010	0	7,010	66
37220	TRAVEL: TRAINING RELATED	248	6,098	2,000	22,245	0	22,245	264
37230	MEALS & LODGING-TRAINING	285	0	0	0	0	0	0
SUBTOTAL *****		1,107	11,498	6,200	31,055	0	31,055	170
UTILITIES								
48000	TELEPHONES	1,524	1,500	1,500	1,680	0	1,680	12
48050	MOBILE DEVICE SERVICE	932	1,020	1,020	2,700	0	2,700	164
48060	CELL PHONE/DATA-EMPLOYEE REIMB	450	540	540	540	0	540	0
48200	ELECTRICITY	4,518	6,000	5,160	7,000	0	7,000	16
SUBTOTAL *****		7,424	9,060	8,220	11,920	0	11,920	32
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	395	4,880	740	2,775	0	2,775	43-
59100	VEHICLE REPAIRS/MAINTENANCE	220	2,000	450	3,750	0	3,750	87
59105	TIRES	0	750	700	750	0	750	0
SUBTOTAL *****		615	7,630	1,890	7,275	0	7,275	5-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	46,803	48,300	57,160	50,900	0	50,900	5
60200	EQUIP REPAIRS/MAINTENANCE	2,145	3,587	5,500	12,500	0	12,500	248
60250	EQUIPMENT INSTALLATION CHARGES	3,471	65,000	49,500	0	55,000	55,000	15-
SUBTOTAL *****		52,419	116,887	112,160	63,400	55,000	118,400	1
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	115	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	384	0	2	14,958	0	14,958	0
71100	OUTSOURCED SERVICES	12	500	180	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	500	5,500	0	5,500	0
SUBTOTAL *****		511	500	682	20,458	0	20,458	**
OTHER								
83810	INTERFUND SERVICES USED	969	2,968	2,750	960	0	960	67-
84010	RECEPTION/MEETINGS	0	3,700	500	10,375	0	10,375	180
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	500	28,000	28,500	0
85710	TRAVEL-OTHER	0	1,500	300	1,500	0	1,500	0
SUBTOTAL *****		969	8,168	3,550	13,335	28,000	41,335	406

Office of Emergency Management

FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	252,884	192,000	185,000	0	150,000	150,000 21-
92300	REPLCMENT MACH & EQUIP	70,000	0	0	0	0	0
SUBTOTAL *****		322,884	192,000	185,000	0	150,000	150,000 22-
TOTAL EXPENDITURES *****		814,477	915,404	877,001	709,101	249,913	959,014 5

2707 DISASTER RELIEF ACTIVITIES

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	128	0	0	0	0	0	0
23036	SAFETY SUPPLIES & EQUIPMENT	153,785	0	0	0	0	0	0
23050	OTHER SUPPLIES	112,469	0	0	0	0	0	0
SUBTOTAL *****		266,382	0	0	0	0	0	0
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	151	0	0	0	0	0	0
SUBTOTAL *****		151	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	15	0	0	0	0	0	0
71700	BUILDING & EQUIP RENTAL CHARGE	153	0	0	0	0	0	0
SUBTOTAL *****		168	0	0	0	0	0	0
OTHER								
86850	CONTINGENCY	0	500,000	0	500,000	0	500,000	0
SUBTOTAL *****		0	500,000	0	500,000	0	500,000	0
TOTAL EXPENDITURES *****		266,701	500,000	0	500,000	0	500,000	0

Decimal values have been truncated.

911/Joint Communications and Emergency Management – Sales Tax Revenue

Department 2700

Mission

This budget accounts for the sales tax revenue and investment income attributable to the permanent three-eighths cent sales tax, approved by voters on April 2013. The sales tax revenue is 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 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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	10,838,095	10,583,000	11,922,000	12,160,000	0	12,160,000	14
	SUBTOTAL *****	10,838,095	10,583,000	11,922,000	12,160,000	0	12,160,000	15
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	143	0	0	0	0	0	0
	SUBTOTAL *****	143	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	23,147	40,000	14,500	40,000	0	40,000	0
3712	INT-LONG TERM INVEST	269,105	300,000	173,630	300,000	0	300,000	0
3718	INT-SALES TAX	6,556	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	59,737	0	0	0	0	0	0
	SUBTOTAL *****	358,545	340,000	188,130	340,000	0	340,000	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	922,350	0	0	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	325	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	13,401	16,000	0	16,000	0	16,000	0
	SUBTOTAL *****	936,076	16,000	0	16,000	0	16,000	0
	TOTAL REVENUES *****	12,132,859	10,939,000	12,110,130	12,516,000	0	12,516,000	14

911/Joint Communications and Emergency Management – Sales Tax Revenue

CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	4,268	0	0	0	0	0	0
71002	AUTO LIABILITY INS	2,312	0	0	0	0	0	0
71004	PROPERTY INSURANCE	37,086	0	0	0	0	0	0
71006	ERRORS & OMISSIONS INS	1,699	0	0	0	0	0	0
71008	GENERAL LIABILITY INS	17,345	0	0	0	0	0	0
71018	OTHER CLAIMS DEDUCTIBLE	4,264	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	0	8,159	0	0	0	0
SUBTOTAL *****		66,974	0	8,159	0	0	0	0
OTHER								
83810	INTERFUND SERVICES USED	473,000	473,000	402,000	473,000	0	473,000	0
83920	OTO: TO DEBT SERVICE FUND	869,287	872,737	872,737	867,962	0	867,962	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86850	CONTINGENCY	0	25,000	0	25,000	0	25,000	0
86882	TIF SALES TAX PAYMENTS	12,527	6,800	6,800	6,800	0	6,800	0
86910	PY ENCUMBRANCES NOT USED	-1,319	0	0	0	0	0	0
SUBTOTAL *****		1,353,495	1,477,537	1,281,537	1,472,762	0	1,472,762	0
TOTAL EXPENDITURES *****		1,420,469	1,477,537	1,289,696	1,472,762	0	1,472,762	0

Decimal values have been truncated.

Public Administrator

Department Number 1200

Mission

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

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

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

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

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

Public Administrator

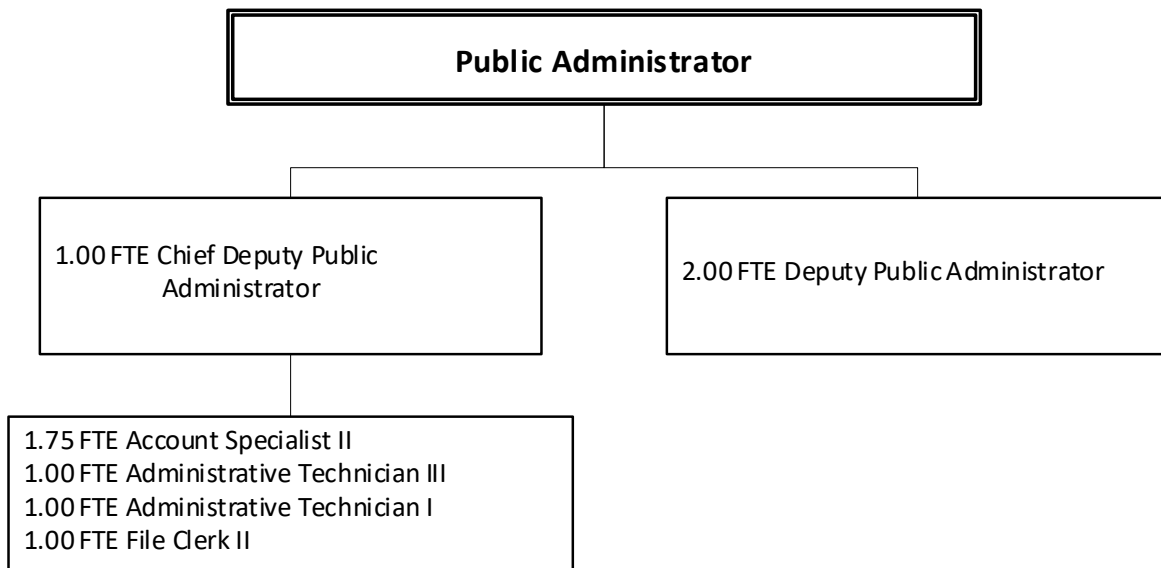
Budget Highlights

The budget reflects increased appropriations to revise a part-time non-benefitted position to a full-time benefitted position. There are no other significant changes to this budget.

Personnel Detail

Position Title	2020	2021	2022	2021-2022
	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	1.00	0.50
Total FTEs	8.25	8.25	8.75	0.50
Overtime	\$ 300	\$ -	\$ -	\$ -

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	150,682	110,000	135,000	110,000	0	110,000	0
	SUBTOTAL *****	150,682	110,000	135,000	110,000	0	110,000	0
	TOTAL REVENUES *****	150,682	110,000	135,000	110,000	0	110,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	366,553	370,791	348,631	390,890	12,802	408,268	10
10110	OVERTIME	0	0	3	0	0	0	0
10200	FICA	27,042	28,366	25,641	29,903	979	31,232	10
10300	HEALTH INSURANCE	39,048	42,780	42,780	44,904	6,180	51,084	19
10310	COUNTY HSA CONTRIBUTION	3,600	6,000	3,600	6,000	0	6,000	0
10325	DISABILITY INSURANCE	1,290	1,289	1,293	1,359	110	1,471	14
10330	CNTY PD DEPENDENT PREM-HEALTH	5,495	5,656	8,808	5,346	0	5,346	5-
10331	CNTY PD DEPENDENT PREM-DENTAL	384	515	609	478	0	478	7-
10350	LIFE INSURANCE	584	576	568	576	72	648	12
10375	DENTAL INSURANCE	3,389	3,360	3,360	3,360	420	3,780	12
10400	WORKERS COMP	11,508	7,823	7,160	8,673	20	8,701	11
10500	401 (A) MATCH PLAN	3,490	4,160	3,435	4,160	650	4,810	15
10510	CERF-EMPLOYER PD CONTRIBUTION	5,247	5,152	5,132	5,412	0	5,504	6
	SUBTOTAL *****	467,630	476,468	451,020	501,061	21,233	527,322	11
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	0	325	274	325	0	325	0
23000	OFFICE SUPPLIES	2,583	2,200	2,200	2,900	0	2,900	31
23001	PRINTED MATERIALS	621	1,200	1,200	1,200	0	1,200	0
23018	PRINTER SUPPLIES	142	400	400	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	139	150	650	800	0
23855	UNTAGGED FURNITURE/FIXTURES	0	1,200	1,014	0	0	0	100-
	SUBTOTAL *****	3,346	5,325	5,227	4,575	650	5,225	2-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	150	75	75	0	75	50-
37200	REGISTRATION	0	600	300	900	0	900	50
37210	TRAINING/SCHOOLS	300	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	44	1,800	619	1,800	0	1,800	0
	SUBTOTAL *****	344	2,550	994	2,775	0	2,775	9
UTILITIES								
48000	TELEPHONES	1,392	850	850	850	720	1,570	84
48050	MOBILE DEVICE SERVICE	1,007	1,025	1,025	1,025	0	1,025	0
	SUBTOTAL *****	2,399	1,875	1,875	1,875	720	2,595	38
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	3,294	0	0	0	0	0	0
	SUBTOTAL *****	3,294	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	547	600	574	600	0	600	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	300	0	300	0
	SUBTOTAL *****	547	600	574	900	0	900	50
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	100	150	150	150	0	150	0
71105	LEGAL SERVICES	3,550	2,500	1,067	2,500	0	2,500	0
71525	STORAGE CHARGES	274	0	0	0	0	0	0
	SUBTOTAL *****	3,924	2,650	1,217	2,650	0	2,650	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	18,855	31,820	31,820	36,490	0	36,490	14
85710	TRAVEL-OTHER	0	22,400	9,333	22,400	0	22,400	0
	SUBTOTAL *****	18,855	54,220	41,153	58,890	0	58,890	9
	TOTAL EXPENDITURES *****	500,339	543,688	502,060	572,726	22,603	600,357	10

Decimal values have been truncated.

Medical Examiner

Department Number 1280

Mission

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

Budget Highlights

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

The budget reflects 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
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2021 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	358,813	365,989	365,988	376,967	0	376,967	3
	SUBTOTAL *****	358,813	365,989	365,988	376,967	0	376,967	3
	TOTAL EXPENDITURES *****	358,813	365,989	365,988	376,967	0	376,967	3

Decimal values have been truncated.

District Defender

Department Number 1285

Mission

The District Defender, previously known as the Public Defender, provides legal defenses 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

		2020	2021	2021	2022	2022	2022	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	43,663	36,585	36,585	38,010	0	38,010	3
SUBTOTAL *****		43,663	36,585	36,585	38,010	0	38,010	4
TOTAL EXPENDITURES *****		43,663	36,585	36,585	38,010	0	38,010	4

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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	3,613,099	3,528,000	3,974,000	4,054,000	0	4,054,000	14
	SUBTOTAL *****	3,613,099	3,528,000	3,974,000	4,054,000	0	4,054,000	15
INTEREST								
3711	INT-OVERNIGHT	2,641	3,100	1,600	1,600	0	1,600	48-
3712	INT-LONG TERM INVEST	30,384	32,500	20,000	20,000	0	20,000	38-
3718	INT-SALES TAX	2,186	2,000	2,000	2,000	0	2,000	0
3798	INC/DEC IN FV OF INVESTMENTS	7,843	0	0	0	0	0	0
	SUBTOTAL *****	43,054	37,600	23,600	23,600	0	23,600	37-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	228,618	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	1,253	0	8,377	0	0	0	0
	SUBTOTAL *****	229,871	0	8,377	0	0	0	0
	TOTAL REVENUES *****	3,886,024	3,565,600	4,005,977	4,077,600	0	4,077,600	14
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	0	2,000	0	2,000	0	2,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	500	0	500	0
	SUBTOTAL *****	0	2,500	0	2,500	0	2,500	0

System Law Enforcement Sales Tax

Dept. No. 2900

OTHER							
86800 EMERGENCY	0	19,790	0	25,000	0	25,000	26
86882 TIF SALES TAX PAYMENTS	4,510	2,300	2,300	2,300	0	2,300	0
SUBTOTAL *****	4,510	22,090	2,300	27,300	0	27,300	24
TOTAL EXPENDITURES *****	4,510	24,590	2,300	29,800	0	29,800	21

Decimal values have been truncated.



Resource Management— Combined Budget Summary

Description of Funding Sources

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of what was then known as the 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 four divisions: Planning, Inspection, Engineering, and Administration. Cost centers have been established to ensure that that shared costs are correctly apportioned 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)

- Road Development Agreements

- Gans Road Development Agreement (2170)

Resource Management Summary

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

Budget Summary

Fund	Dept	Department Name	2020	2021	2022	2022	2022	2022
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	GF NID Administration	\$ 1,019	\$ 2,440	\$ -	\$ 5,250	\$ -	\$ 5,250
100	1360	Solid Waste Recycling	115,134	115,957	22,322	117,538	-	139,860
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,750	-	-	-	-	-
100	1710	GF RM Land Use Planning	375,667	347,415	353,319	73,709	-	427,028
100	1711	GF RM Administration	-	149,238	116,038	340,041	-	456,079
100	1720	GF RM Building Inspection	491,099	370,063	393,437	34,455	30,600	458,492
100	1725	GF RM Stormwater Planning	119,741	221,490	140,475	26,633	-	167,108
204	2045	R&B RM Road Inspection	1,022,210	229,268	277,449	23,161	-	300,610
204	2046	R&B RM Stormwater Planning	114,628	140,409	140,475	28,612	-	169,087
204	2081	R&B RM Administration	-	133,238	78,371	185,887	-	264,258
204	2082	R&B RM Engineering	-	1,319,367	507,732	28,098	-	535,830
		RM Grants (STRMWTR						
214	2142	GRANT FND)	108,625	16,622	-	-	-	-
Total			\$ 2,352,873	\$ 3,045,507	\$ 2,029,618	\$ 863,384	\$ 30,600	\$ 2,923,602

Personnel Summary

Position Title	2020	2021	Departmental Funding Source										2022 Total	Change
			Full-time Equivalent Positions											
			Dept. 1360	Dept. 1710	Dept. 1711	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046	Dept. 2081	Dept. 2082			
Director, Resource Management	1.00	1.00	-	-	0.63	-	-	-	-	0.37	-	1.00	-	
Senior Planner	1.00	1.00	0.25	0.75	-	-	-	-	-	-	-	1.00	-	
Planner	2.00	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	0.50	-	-	-	-	-	-	-	-	0.50	0.50	-	
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	26.25	0.25	4.75	1.13	6.00	1.83	4.00	1.83	0.87	5.59	26.25	-	
Overtime	\$ 42,047	\$ 36,256	\$ -	\$ 10,016	\$ 1,190	\$ 14,351	\$ 1,704	\$ 11,721	\$ 1,704	\$ 1,190	\$ 312	\$ 42,188	\$ 5,932	

Resource Management

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

Mission

The Resource Management Department is committed to providing professional assistance to the citizens of Boone County in the areas of land use planning, construction inspection (both structural and road), roadway infrastructure engineering and improvement, and stormwater management. Divided into four divisions comprising Planning Services, Inspection Services, Infrastructure Engineering Services, and Administration, the department is responsible for implementing zoning and subdivision regulations, stormwater regulations, building codes road construction standards and 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.

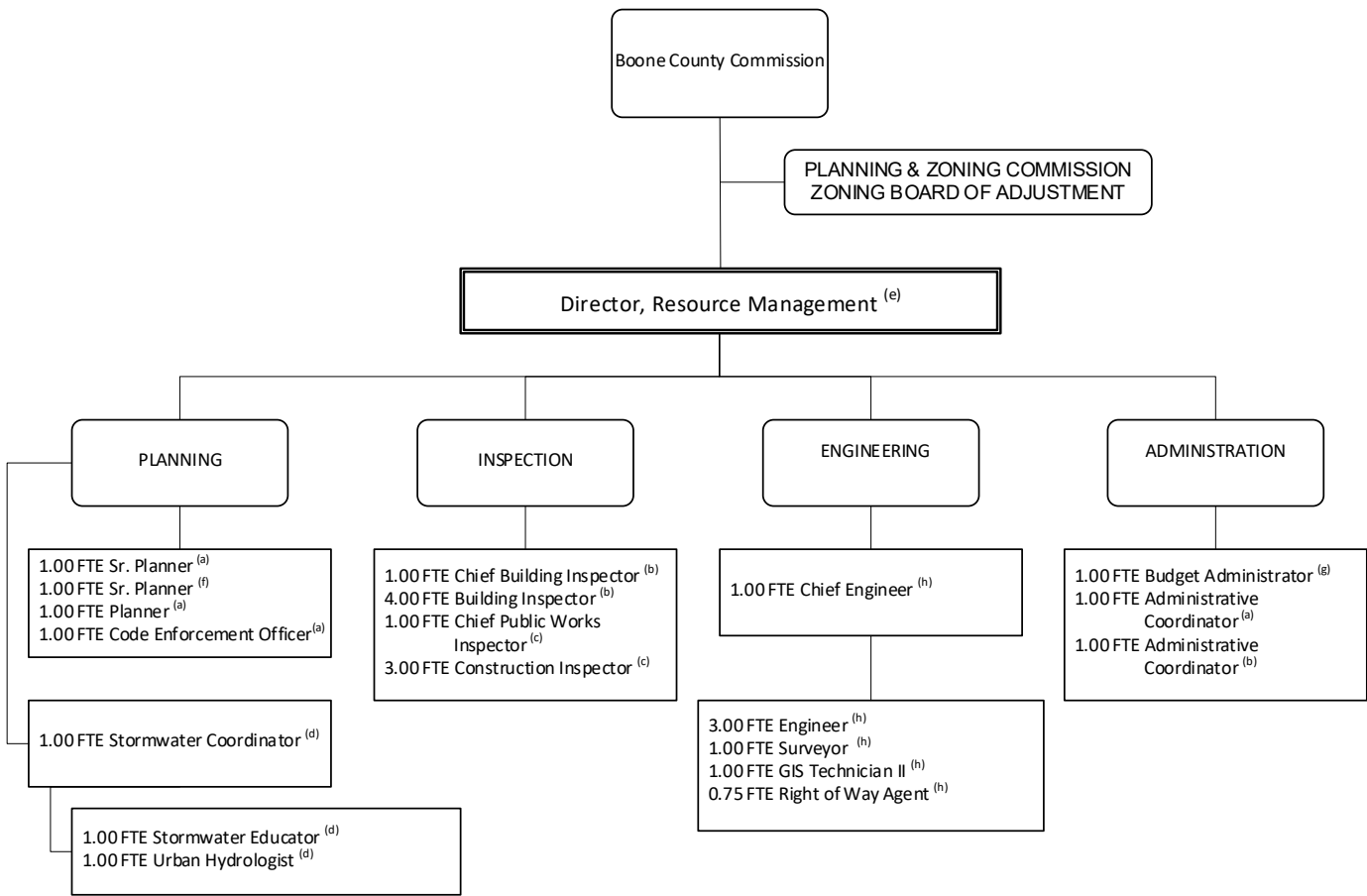
Budget Highlights

The budget includes \$25,000 funding for the digitization of historical planning records; \$300,000 for outsourced services to update the County's Master Plan; and \$30,600 to replace a building inspection vehicle.

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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	384	750	940	750	0	750	0
71102	ENGINEERING SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	384	1,250	940	1,250	0	1,250	0
OTHER								
83810	INTERFUND SERVICES USED	636	4,000	1,500	4,000	0	4,000	0
	SUBTOTAL *****	636	4,000	1,500	4,000	0	4,000	0
	TOTAL EXPENDITURES *****	1,020	5,250	2,440	5,250	0	5,250	0

1360 GF RM SOLID WASTE

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	17,384	17,394	17,461	18,437	0	18,437	6
10200	FICA	1,330	1,330	1,331	1,410	0	1,410	6
10300	HEALTH INSURANCE	1,221	1,257	1,257	1,320	0	1,320	5
10310	COUNTY HSA CONTRIBUTION	300	300	300	300	0	300	0
10325	DISABILITY INSURANCE	62	62	62	66	0	66	6
10330	CNTY PD DEPENDENT PREM-HEALTH	412	424	424	445	0	445	4
10331	CNTY PD DEPENDENT PREM-DENTAL	28	27	28	27	0	27	0
10350	LIFE INSURANCE	18	18	18	18	0	18	0
10375	DENTAL INSURANCE	105	105	105	105	0	105	0
10400	WORKERS COMP	46	27	29	31	0	31	14
10500	401(A) MATCH PLAN	156	163	163	130	0	163	0
	SUBTOTAL *****	21,062	21,107	21,178	22,289	0	22,322	6
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	36	65	40	65	0	65	0
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	SIGNS & SIGN SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL *****	36	490	40	490	0	490	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	141	0	0	0	0	0	0
	SUBTOTAL *****	141	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
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
OTHER								
83160	RECYCLING & DUMP FEES	93,895	108,150	94,517	108,150	0	115,050	6
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	75	0	75	0	75	0
85710	TRAVEL-OTHER	0	323	222	323	0	323	0
	SUBTOTAL *****	93,895	108,548	94,739	108,548	0	115,448	6
	TOTAL EXPENDITURES *****	115,134	131,745	115,957	132,927	0	139,860	6

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	5,009	0	0	0	0	0	0
	SUBTOTAL *****	5,009	0	0	0	0	0	0
	TOTAL REVENUES *****	5,009	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	4,402	0	0	0	0	0	0
10200	FICA	337	0	0	0	0	0	0
10400	WORKERS COMP	12	0	0	0	0	0	0
	SUBTOTAL *****	4,751	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	4,751	0	0	0	0	0	0

1710 GF RM LAND USE PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	360	330	420	330	0	330	0
	SUBTOTAL *****	360	330	420	330	0	330	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	236	3	387	100	0	100	,233
3536	ADMINISTRATION SURVEY	0	520	1,990	2,500	0	2,500	380
3537	RE-ZONING APPLICATION FEE	0	5,400	3,600	4,500	0	4,500	16-
3538	CONDITIONAL USE APPLICATN FEE	0	600	400	600	0	600	0
3539	BOA APPLICATION FEE	0	1,800	450	900	0	900	50-
3544	PLAN REVIEW FEE	0	500	1,750	1,500	0	1,500	200
3545	PRELIMINARY PLAT FEE	0	750	1,824	1,200	0	1,200	60
3546	FINAL PLAT FEE	0	8,692	5,952	5,520	0	5,520	36-
3547	FINAL PLAN REVIEW FEE	0	0	1,100	1,000	0	1,000	0
3569	OTHER FEES	19,828	0	0	0	0	0	0
	SUBTOTAL *****	20,064	18,265	17,453	17,820	0	17,820	2-
MISCELLANEOUS								
3894	RETURNED CHECK PENALTY	25	0	0	0	0	0	0
	SUBTOTAL *****	25	0	0	0	0	0	0
	TOTAL REVENUES *****	20,449	18,595	17,873	18,150	0	18,150	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	281,865	257,582	258,230	272,209	0	272,209	5
10110	OVERTIME	5,550	8,427	8,339	8,680	0	8,680	3
10111	OVERTIME 1.0	0	1,297	0	0	0	1,336	3
10120	HOLIDAY WORKED	0	0	62	0	0	0	0
10200	FICA	20,230	20,448	19,604	21,488	0	21,488	5
10300	HEALTH INSURANCE	24,912	27,291	26,398	28,632	0	28,632	4
10310	COUNTY HSA CONTRIBUTION	1,751	900	2,071	900	0	900	0
10325	DISABILITY INSURANCE	958	934	908	979	0	979	4
10330	CNTY PD DEPENDENT PREM-HEALTH	5,400	3,257	3,257	3,418	0	3,418	4
10331	CNTY PD DEPENDENT PREM-DENTAL	343	193	193	193	0	193	0
10350	LIFE INSURANCE	330	342	342	342	0	342	0
10375	DENTAL INSURANCE	1,919	1,995	1,992	1,995	0	1,995	0
10400	WORKERS COMP	3,611	6,921	11,925	7,858	0	7,858	13
10500	401(A) MATCH PLAN	2,569	2,470	2,704	2,470	0	3,088	25
10510	CERF-EMPLOYER PD CONTRIBUTION	1,285	2,121	2,191	2,201	0	2,201	3
	SUBTOTAL *****	350,723	334,178	338,216	351,365	0	353,319	6

Resource Management

MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	90	155	98	100	0	100 35-
23000	OFFICE SUPPLIES	482	155	157	170	0	170 9
23001	PRINTED MATERIALS	126	532	197	532	0	532 0
23050	OTHER SUPPLIES	140	0	0	0	0	0 0
23850	UNTAGGED EQUIPMENT & TOOLS	638	480	310	100	0	100 79-
23855	UNTAGGED FURNITURE/FIXTURES	36	150	0	0	0	0 100-
SUBTOTAL *****		1,512	1,472	762	902	0	902 39-
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,266	2,257	1,385	2,067	0	2,067 8-
37200	REGISTRATION	0	1,000	625	1,000	0	1,000 0
37220	TRAVEL: TRAINING RELATED	0	1,530	0	1,530	0	1,530 0
SUBTOTAL *****		1,266	4,787	2,010	4,597	0	4,597 4-
UTILITIES							
48000	TELEPHONES	649	0	0	0	0	0 0
48050	MOBILE DEVICE SERVICE	276	480	330	420	0	420 12-
SUBTOTAL *****		925	480	330	420	0	420 12-
VEHICLE EXPENSE							
59200	LOCAL MILEAGE	1,400	0	0	0	0	0 0
SUBTOTAL *****		1,400	0	0	0	0	0 0
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	555	800	698	800	0	800 0
60200	EQUIP REPAIRS/MAINTENANCE	0	90	45	90	0	90 0
SUBTOTAL *****		555	890	743	890	0	890 0
CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	200	36,000	27	36,100	25,000	61,100 69
71101	PROFESSIONAL SERVICES	0	100	27	0	0	0 100-
SUBTOTAL *****		200	36,100	54	36,100	25,000	61,100 69
OTHER							
83815	FACILITIES INTERNAL SERVC CHR	16,004	0	0	0	0	0 0
84010	RECEPTION/MEETINGS	0	75	918	900	0	900 ,100
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	500	590	1,000	0	1,000 100
84400	PUBLIC NOTICES	404	0	0	0	0	0 0
85710	TRAVEL-OTHER	0	2,710	3,792	3,900	0	3,900 43
86898	SHORTAGES & OVERAGES- NET	0	0	0	0	0	0 0
SUBTOTAL *****		16,408	3,285	5,300	5,800	0	5,800 77
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	2,679	0	0	0	0	0 0
SUBTOTAL *****		2,679	0	0	0	0	0 0
TOTAL EXPENDITURES *****		375,668	381,192	347,415	400,074	25,000	427,028 12

1711 GF RM ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	0	98	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	0	4,990	4,990	4,990	0	4,990	0
SUBTOTAL *****		0	4,990	5,088	4,990	0	4,990	0
TOTAL REVENUES *****		0	4,990	5,088	4,990	0	4,990	0

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	0	89,081	89,743	95,135	0	95,135	6
10110	OVERTIME	0	938	1,616	1,017	0	1,017	8
10111	OVERTIME 1.0	0	98	0	0	0	173	76
10200	FICA	0	6,893	6,405	7,355	0	7,355	6
10300	HEALTH INSURANCE	0	5,681	5,632	5,966	0	5,966	5
10310	COUNTY HSA CONTRIBUTION	0	1,356	1,793	1,356	0	1,356	0
10325	DISABILITY INSURANCE	0	306	317	326	0	326	6
10330	CNTY PD DEPENDENT PREM-HEALTH	0	2,494	2,500	2,619	0	2,619	5
10331	CNTY PD DEPENDENT PREM-DENTAL	0	162	163	162	0	162	0
10350	LIFE INSURANCE	0	81	81	81	0	81	0
10375	DENTAL INSURANCE	0	474	470	474	0	474	0
10400	WORKERS COMP	0	143	219	163	0	163	13
10500	401(A) MATCH PLAN	0	587	1,038	587	0	734	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	441	654	477	0	477	8
SUBTOTAL *****		0	108,735	110,631	115,718	0	116,038	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	113	113	113	0	113	0
23000	OFFICE SUPPLIES	0	940	625	815	0	815	13-
23001	PRINTED MATERIALS	0	188	108	231	0	231	22
23031	CUSTODIAL SUPPLIES	0	112	57	90	0	90	19-
23850	UNTAGGED EQUIPMENT & TOOLS	0	13	228	50	0	50	284
23855	UNTAGGED FURNITURE/FIXTURES	0	2,744	3,432	523	0	523	80-
SUBTOTAL *****		0	4,110	4,563	1,822	0	1,822	56-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	33	14	20	0	20	39-
37200	REGISTRATION	0	88	0	88	0	88	0
37220	TRAVEL: TRAINING RELATED	0	188	0	188	0	188	0
SUBTOTAL *****		0	309	14	296	0	296	4-
UTILITIES								
48000	TELEPHONES	0	1,884	1,092	1,896	0	1,896	0
SUBTOTAL *****		0	1,884	1,092	1,896	0	1,896	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	339	339	339	0	339	0
60200	EQUIP REPAIRS/MAINTENANCE	0	112	29	112	0	112	0
SUBTOTAL *****		0	451	368	451	0	451	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	6	0	0	0	0
71000	NOTARY BONDS	0	13	25	0	0	0	100-
71100	OUTSOURCED SERVICES	0	1,966	1,966	0	300,000	300,000	0
SUBTOTAL *****		0	1,979	1,997	0	300,000	300,000	**
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	46,773	30,423	35,426	0	35,426	24-
85710	TRAVEL-OTHER	0	150	150	150	0	150	0
86850	CONTINGENCY	0	9,175	0	0	0	0	100-
SUBTOTAL *****		0	56,098	30,573	35,576	0	35,576	37-
TOTAL EXPENDITURES *****		0	173,566	149,238	155,759	300,000	456,079	163

1720 GF RM BUILDING INSPECTION

100 GENERAL FUND								%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	634,023	300,000	414,706	342,636	0	342,636	14
	SUBTOTAL *****	634,023	300,000	414,706	342,636	0	342,636	14
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	29	10	51	10	0	10	0
3544	PLAN REVIEW FEE	0	10,008	11,850	10,500	0	10,500	4
3569	OTHER FEES	16,700	0	0	0	0	0	0
3590	INSPECTION FEES	0	0	50	25	0	25	0
	SUBTOTAL *****	16,729	10,018	11,951	10,535	0	10,535	5

Resource Management

MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	0	0	5,800	5,800	0
	SUBTOTAL *****	0	0	0	0	5,800	5,800	0
TOTAL REVENUES *****		650,752	310,018	426,657	353,171	5,800	358,971	16
PERSONAL SERVICES								
10100	SALARIES & WAGES	329,784	281,632	255,665	292,747	0	292,747	3
10110	OVERTIME	12,701	12,354	11,967	12,904	0	12,904	4
10111	OVERTIME 1.0	0	1,222	0	0	0	1,447	18
10120	HOLIDAY WORKED	0	0	354	0	0	0	0
10200	FICA	25,319	22,584	19,870	23,382	0	23,382	3
10300	HEALTH INSURANCE	33,294	31,872	28,442	33,456	0	33,456	4
10310	COUNTY HSA CONTRIBUTION	5,158	4,800	4,817	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,108	1,018	937	1,053	0	1,053	3
10330	CNTY PD DEPENDENT PREM-HEALTH	5,314	4,630	4,630	4,857	0	4,857	4
10331	CNTY PD DEPENDENT PREM-DENTAL	312	257	258	368	0	368	43
10350	LIFE INSURANCE	461	432	396	432	0	432	0
10375	DENTAL INSURANCE	2,711	2,520	2,275	2,520	0	2,520	0
10400	WORKERS COMP	13,109	8,090	6,487	8,777	0	8,777	8
10500	401(A) MATCH PLAN	3,534	3,120	3,250	3,120	0	3,120	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,675	3,501	3,062	3,574	0	3,574	2
	SUBTOTAL *****	436,480	378,032	342,410	391,990	0	393,437	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,277	5,640	5,640	1,150	0	1,150	79-
23000	OFFICE SUPPLIES	445	630	354	590	0	590	6-
23001	PRINTED MATERIALS	249	198	198	198	0	198	0
23039	FIELD SUPPLIES	0	610	561	610	0	610	0
23050	OTHER SUPPLIES	643	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	32	800	200	500	0	500	37-
23855	UNTAGGED FURNITURE/FIXTURES	6	0	0	0	0	0	0
	SUBTOTAL *****	2,652	7,878	6,953	3,048	0	3,048	61-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	590	640	592	830	0	830	29
37200	REGISTRATION	0	1,250	325	1,250	2,628	3,878	210
37220	TRAVEL: TRAINING RELATED	0	1,535	361	1,619	0	1,619	5
	SUBTOTAL *****	590	3,425	1,278	3,699	2,628	6,327	85
UTILITIES								
48000	TELEPHONES	466	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	2,792	4,296	3,763	4,296	0	4,296	0
	SUBTOTAL *****	3,258	4,296	3,763	4,296	0	4,296	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	8,080	10,500	10,375	13,728	0	13,728	30
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	15	15	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,274	2,640	2,487	4,596	-1,650	2,946	11
59105	TIRES	645	1,572	610	1,432	0	1,432	8-
	SUBTOTAL *****	10,999	14,712	13,472	19,756	-1,635	18,121	23
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	183	200	200	200	0	200	0
60200	EQUIP REPAIRS/MAINTENANCE	0	25	0	25	0	25	0
	SUBTOTAL *****	183	225	200	225	0	225	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	996	0	0	0	0	0	0
71000	NOTARY BONDS	0	50	50	0	0	0	100-
71100	OUTSOURCED SERVICES	15,000	0	0	0	0	0	0
	SUBTOTAL *****	15,996	50	50	0	0	0	100-
OTHER								
83810	INTERFUND SERVICES USED	2,002	2,120	1,935	2,360	-252	2,108	0
83815	FACILITIES INTERNAL SERVC CHRG	16,004	0	0	0	0	0	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	300	0	300	0
84400	PUBLIC NOTICES	257	0	0	0	0	0	0
85710	TRAVEL-OTHER	0	30	0	30	0	30	0
86896	SHORTAGE	0	0	2	0	0	0	0
	SUBTOTAL *****	18,263	2,150	1,937	2,690	-252	2,438	13

Resource Management

FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	2,679	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	30,600	30,600
	SUBTOTAL *****	2,679	0	0	0	30,600	30,600
	TOTAL EXPENDITURES *****	491,100	410,768	370,063	425,704	31,341	458,492
							12

1725 GF RM STORMWATER PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	275	300	450	325	0	325	8
3322	LAND DISTURBANCE PERMIT	2,200	1,875	2,900	2,000	0	2,000	6
	SUBTOTAL *****	2,475	2,175	3,350	2,325	0	2,325	7
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	6	0	0	0	0	0	0
3519	TRAINING COST REIMBRSMNT	0	200	50	200	0	200	0
3525	REIMB. SPECIAL PROJECTS	43,221	51,362	200	50,261	0	50,261	2-
	SUBTOTAL *****	43,227	51,562	250	50,461	0	50,461	2-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	150	0	0	0	0
	SUBTOTAL *****	0	0	150	0	0	0	0
	TOTAL REVENUES *****	45,702	53,737	3,750	52,786	0	52,786	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	78,735	103,430	103,410	109,167	0	109,167	5
10110	OVERTIME	118	206	292	1,704	0	1,704	727
10111	OVERTIME 1.0	0	97	0	0	0	0	100-
10120	HOLIDAY WORKED	0	56	57	0	0	0	100-
10200	FICA	5,086	7,941	7,328	8,481	0	8,481	6
10300	HEALTH INSURANCE	7,326	9,481	9,482	9,955	0	9,955	5
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,800	1,800	0	1,800	0
10325	DISABILITY INSURANCE	282	373	349	393	0	393	5
10330	CNTY PD DEPENDENT PREM-HEALTH	824	848	849	891	0	891	5
10331	CNTY PD DEPENDENT PREM-DENTAL	55	55	55	55	0	55	0
10350	LIFE INSURANCE	108	131	126	131	0	131	0
10375	DENTAL INSURANCE	630	768	769	768	0	768	0
10400	WORKERS COMP	3,015	3,330	3,938	3,758	0	3,758	12
10500	401(A) MATCH PLAN	1,013	950	1,227	951	0	1,189	25
10510	CERF-EMPLOYER PD CONTRIBUTION	1,578	2,068	2,075	2,183	0	2,183	5
	SUBTOTAL *****	100,570	131,534	131,757	140,237	0	140,475	7
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	87	546	171	496	250	746	36
22500	SUBSCRIPTIONS/PUBLICATIONS	21	35	0	35	0	35	0
23000	OFFICE SUPPLIES	147	470	136	375	0	375	20-
23001	PRINTED MATERIALS	307	1,027	233	943	0	943	8-
23039	FIELD SUPPLIES	0	750	210	750	0	750	0
23050	OTHER SUPPLIES	1,391	0	0	0	0	0	0
23350	SPECIAL PROGRAM SUPPLIES	0	875	803	875	1,275	2,150	145
23810	UNTAGGED HARDWARE AND SOFTWARE	256	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	206	600	305	1,100	0	1,100	83
23855	UNTAGGED FURNITURE/FIXTURES	162	0	0	0	0	0	0
	SUBTOTAL *****	2,577	4,303	1,858	4,574	1,525	6,099	42
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	603	888	969	491	0	491	44-
37200	REGISTRATION	0	1,398	574	1,782	0	1,782	27
37210	TRAINING/SCHOOLS	269	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	1,880	0	1,880	0	1,880	0
37240	REGISTRATION/TUITION	323	0	0	0	0	0	0
	SUBTOTAL *****	1,195	4,166	1,543	4,153	0	4,153	0
UTILITIES								
48000	TELEPHONES	77	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	421	497	412	611	0	611	22
	SUBTOTAL *****	498	497	412	611	0	611	23

Resource Management

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	164	240	202	324	0	324	35
59100	VEHICLE REPAIRS/MAINTENANCE	175	296	255	296	0	296	0
59105	TIRES	0	389	0	449	0	449	15
SUBTOTAL *****		339	925	457	1,069	0	1,069	16
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	225	120	108	120	0	120	0
60051	IT EQUIP SERVICE CONTRACT	0	1,262	148	164	0	164	87-
60200	EQUIP REPAIRS/MAINTENANCE	161	700	675	1,000	0	1,000	42
SUBTOTAL *****		386	2,082	931	1,284	0	1,284	38-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	341	257	73	76	0	76	70-
70100	SOFTWARE SUBSCRIPTIONS	2,354	1,537	1,326	1,785	0	1,785	16
71100	OUTSOURCED SERVICES	6,545	85,784	82,132	75,392	500	500	99-
71101	PROFESSIONAL SERVICES	0	375	60	375	1,752	2,127	467
71700	BUILDING & EQUIP RENTAL CHARGE	0	75	0	50	250	300	300
SUBTOTAL *****		9,240	88,028	83,591	77,678	2,502	4,788	95-
OTHER								
83100	AWARDS	0	75	75	75	0	75	0
83810	INTERFUND SERVICES USED	63	96	76	96	0	96	0
83815	FACILITIES INTERNAL SERVC CHRG	755	774	774	786	0	786	1
84010	RECEPTION/MEETINGS	43	2,000	6	2,000	1,132	3,132	56
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	275	10	275	0	275	0
85710	TRAVEL-OTHER	0	15	0	15	0	15	0
86300	TESTING	0	4,280	0	4,250	0	4,250	0
SUBTOTAL *****		861	7,515	941	7,497	1,132	8,629	15
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	2,270	0	0	0	0	0	0
91301	COMPUTER HARDWARE	468	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	1,339	0	0	0	0	0	0
SUBTOTAL *****		4,077	0	0	0	0	0	0
TOTAL EXPENDITURES *****		119,743	239,050	221,490	237,103	5,159	167,108	30-

2045 R&B RM ROAD INSPECTION

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	13,008	6,000	6,970	6,000	0	6,000	0
3326	RIGHT-OF-WAY PERMIT	35	2,000	1,005	1,000	0	1,000	50-
SUBTOTAL *****		13,043	8,000	7,975	7,000	0	7,000	12-
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	58,113	0	0	0	0	0	0
SUBTOTAL *****		58,113	0	0	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	59	5	0	5	0	5	0
3569	OTHER FEES	839	0	0	0	0	0	0
SUBTOTAL *****		898	5	0	5	0	5	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	1,826	0	0	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	0	0	160	0	0	0	0
3891	DIVIDENDS/REBATES	167	0	0	0	0	0	0
SUBTOTAL *****		1,993	0	160	0	0	0	0
TOTAL REVENUES *****		74,047	8,005	8,135	7,005	0	7,005	12-

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	694,905	200,449	160,220	211,749	0	211,749	5
10110	OVERTIME	5,829	9,333	8,997	9,613	0	9,613	3
10111	OVERTIME 1.0	0	945	0	0	0	973	2
10120	HOLIDAY WORKED	52	544	521	1,135	0	1,135	108
10200	FICA	51,242	16,162	12,633	17,021	0	17,021	5
10300	HEALTH INSURANCE	55,101	23,520	14,700	18,504	0	18,504	21-
10310	COUNTY HSA CONTRIBUTION	4,791	0	170	0	0	0	0
10325	DISABILITY INSURANCE	2,385	725	573	762	0	762	5
10330	CNTY PD DEPENDENT PREM-HEALTH	12,095	2,646	2,646	2,775	0	2,775	4
10331	CNTY PD DEPENDENT PREM-DENTAL	1,198	147	145	147	0	147	0
10350	LIFE INSURANCE	803	288	216	288	0	288	0
10375	DENTAL INSURANCE	4,750	1,680	1,047	1,260	0	1,260	25-
10400	WORKERS COMP	33,709	6,801	1,441	7,542	0	7,542	10
10500	401(A) MATCH PLAN	7,241	2,080	2,700	2,080	0	2,600	25
10510	CERF-EMPLOYER PD CONTRIBUTION	11,243	2,929	3,051	3,080	0	3,080	5
SUBTOTAL *****		885,344	268,249	209,060	275,956	0	277,449	3
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	482	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	124	0	0	0	0	0	0
23000	OFFICE SUPPLIES	411	60	49	60	0	60	0
23001	PRINTED MATERIALS	134	66	0	66	0	66	0
23039	FIELD SUPPLIES	0	50	25	50	0	50	0
23050	OTHER SUPPLIES	544	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	3,323	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	56	1,300	900	400	0	400	69-
23855	UNTAGGED FURNITURE/FIXTURES	221	0	0	0	0	0	0
SUBTOTAL *****		5,295	1,476	974	576	0	576	61-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,123	240	180	245	0	245	2
37200	REGISTRATION	0	430	258	370	0	370	13-
37210	TRAINING/SCHOOLS	728	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	114	396	252	396	0	396	0
37230	MEALS & LODGING-TRAINING	260	0	0	0	0	0	0
37240	REGISTRATION/TUITION	250	0	0	0	0	0	0
SUBTOTAL *****		3,475	1,066	690	1,011	0	1,011	5-
UTILITIES								
48000	TELEPHONES	760	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	3,702	3,984	2,901	3,384	0	3,384	15-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	296	0	0	0	0	0	0
48200	ELECTRICITY	2,589	0	0	0	0	0	0
SUBTOTAL *****		7,347	3,984	2,901	3,384	0	3,384	15-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	5,155	7,320	7,895	9,804	0	9,804	33
59100	VEHICLE REPAIRS/MAINTENANCE	2,373	2,640	1,890	2,640	0	2,640	0
59105	TIRES	1,556	1,020	895	1,332	0	1,332	30
SUBTOTAL *****		9,084	10,980	10,680	13,776	0	13,776	25
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	572	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
SUBTOTAL *****		572	100	0	100	0	100	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	6,408	127	79	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	25,676	23,507	1,820	1,075	0	1,075	95-
71100	OUTSOURCED SERVICES	15,573	0	0	0	0	0	0
SUBTOTAL *****		47,657	23,634	1,899	1,075	0	1,075	95-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	56,970	5,094	3,064	3,144	0	3,144	38-
84010	RECEPTION/MEETINGS	0	75	0	75	0	75	0
84400	PUBLIC NOTICES	85	0	0	0	0	0	0
85710	TRAVEL-OTHER	0	20	0	20	0	20	0
SUBTOTAL *****		57,055	5,189	3,064	3,239	0	3,239	38-

Resource Management

FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	2,679	0	0	0	0	0
92301	REPLC COMPUTER HDWR	3,709	0	0	0	0	0
SUBTOTAL *****		6,388	0	0	0	0	0
TOTAL EXPENDITURES *****		1,022,217	314,678	229,268	299,117	0	300,610 4-

2046 R&B RM STORMWATER PLANNING

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	275	300	450	325	0	325	8
3322	LAND DISTURBANCE PERMIT	2,200	1,875	2,900	2,000	0	2,000	6
SUBTOTAL *****		2,475	2,175	3,350	2,325	0	2,325	7
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	6	0	0	0	0	0	0
3519	TRAINING COST REIMBRSMNT	0	200	50	200	0	200	0
SUBTOTAL *****		6	200	50	200	0	200	0
TOTAL REVENUES *****		2,481	2,375	3,400	2,525	0	2,525	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	78,735	103,430	103,410	109,167	0	109,167	5
10110	OVERTIME	118	206	292	1,704	0	1,704	727
10111	OVERTIME 1.0	0	97	0	0	0	0	100-
10120	HOLIDAY WORKED	0	56	57	0	0	0	100-
10200	FICA	6,035	7,941	7,882	8,481	0	8,481	6
10300	HEALTH INSURANCE	7,326	9,481	9,482	9,955	0	9,955	5
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,800	1,800	0	1,800	0
10325	DISABILITY INSURANCE	280	373	370	393	0	393	5
10330	CNTY PD DEPENDENT PREM-HEALTH	824	848	849	891	0	891	5
10331	CNTY PD DEPENDENT PREM-DENTAL	55	55	55	55	0	55	0
10350	LIFE INSURANCE	108	131	132	131	0	131	0
10375	DENTAL INSURANCE	630	768	768	768	0	768	0
10400	WORKERS COMP	3,015	3,330	3,918	3,758	0	3,758	12
10500	401(A) MATCH PLAN	938	950	1,190	951	0	1,189	25
10510	CERF-EMPLOYER PD CONTRIBUTION	1,578	2,068	2,075	2,183	0	2,183	5
SUBTOTAL *****		101,442	131,534	132,280	140,237	0	140,475	7
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	87	546	171	496	250	746	36
22500	SUBSCRIPTIONS/PUBLICATIONS	21	35	0	35	0	35	0
23000	OFFICE SUPPLIES	170	470	136	375	0	375	20-
23001	PRINTED MATERIALS	307	577	233	493	0	493	14-
23039	FIELD SUPPLIES	0	750	210	750	0	750	0
23050	OTHER SUPPLIES	1,391	0	0	0	0	0	0
23350	SPECIAL PROGRAM SUPPLIES	0	875	803	875	1,275	2,150	145
23810	UNTAGGED HARDWARE AND SOFTWARE	256	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	206	600	305	1,100	0	1,100	83
23855	UNTAGGED FURNITURE/FIXTURES	162	0	0	0	0	0	0
SUBTOTAL *****		2,600	3,853	1,858	4,124	1,525	5,649	47
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	603	763	969	491	0	491	35-
37200	REGISTRATION	0	1,398	574	1,782	0	1,782	27
37210	TRAINING/SCHOOLS	269	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	1,880	0	1,880	0	1,880	0
37240	REGISTRATION/TUITION	323	0	0	0	0	0	0
SUBTOTAL *****		1,195	4,041	1,543	4,153	0	4,153	3
UTILITIES								
48000	TELEPHONES	77	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	421	497	412	611	0	611	22
SUBTOTAL *****		498	497	412	611	0	611	23
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	164	240	202	324	0	324	35
59100	VEHICLE REPAIRS/MAINTENANCE	175	296	255	296	0	296	0
59105	TIRES	0	389	0	449	0	449	15
SUBTOTAL *****		339	925	457	1,069	0	1,069	16

Resource Management

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	225	120	108	120	0	120	0
60051	IT EQUIP SERVICE CONTRACT	0	1,262	148	164	0	164	87-
60200	EQUIP REPAIRS/MAINTENANCE	160	700	675	1,000	0	1,000	42
SUBTOTAL *****		385	2,082	931	1,284	0	1,284	38-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	341	257	73	76	0	76	70-
70100	SOFTWARE SUBSCRIPTIONS	2,354	1,537	1,326	1,785	0	1,785	16
71100	OUTSOURCED SERVICES	0	2,000	0	2,000	500	2,500	25
71101	PROFESSIONAL SERVICES	0	375	60	375	1,752	2,127	467
71700	BUILDING & EQUIP RENTAL CHARGE	0	75	0	75	250	325	333
SUBTOTAL *****		2,695	4,244	1,459	4,311	2,502	6,813	61
OTHER								
83100	AWARDS	0	75	75	75	0	75	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	600	800	600	1,500	0	1,500	87
83815	FACILITIES INTERNAL SERVC CHRG	755	1,161	774	786	0	786	32-
84010	RECEPTION/MEETINGS	43	1,000	10	1,000	1,132	2,132	113
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	275	10	275	0	275	0
85710	TRAVEL-OTHER	0	15	0	15	0	15	0
86300	TESTING	0	4,280	0	4,250	0	4,250	0
SUBTOTAL *****		1,398	7,606	1,469	7,901	1,132	9,033	19
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	2,270	0	0	0	0	0	0
91301	COMPUTER HARDWARE	468	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	1,339	0	0	0	0	0	0
SUBTOTAL *****		4,077	0	0	0	0	0	0
TOTAL EXPENDITURES *****		114,629	154,782	140,409	163,690	5,159	169,087	9

2081 R&B RM ADMINISTRATION

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM PY
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	0	162	0	0	0	0
SUBTOTAL *****		0	0	162	0	0	0	0
TOTAL REVENUES *****		0	0	162	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	58,890	59,327	63,194	0	63,194	7
10110	OVERTIME	0	938	1,616	1,017	0	1,017	8
10111	OVERTIME 1.0	0	98	0	0	0	173	76
10200	FICA	0	4,583	4,646	4,912	0	4,912	7
10300	HEALTH INSURANCE	0	4,374	4,424	4,593	0	4,593	5
10310	COUNTY HSA CONTRIBUTION	0	1,044	1,000	1,044	0	1,044	0
10325	DISABILITY INSURANCE	0	213	219	227	0	227	6
10330	CNTY PD DEPENDENT PREM-HEALTH	0	1,465	1,460	1,538	0	1,538	4
10331	CNTY PD DEPENDENT PREM-DENTAL	0	95	95	95	0	95	0
10350	LIFE INSURANCE	0	62	63	62	0	62	0
10375	DENTAL INSURANCE	0	365	369	365	0	365	0
10400	WORKERS COMP	0	96	142	109	0	109	13
10500	401(A) MATCH PLAN	0	452	566	452	0	565	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	441	491	477	0	477	8
SUBTOTAL *****		0	73,116	74,418	78,085	0	78,371	7
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	1,095	636	1,095	0	1,095	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	68	68	68	0	68	0
23000	OFFICE SUPPLIES	0	520	418	650	0	650	25
23001	PRINTED MATERIALS	0	113	108	338	0	338	199
23031	CUSTODIAL SUPPLIES	0	62	18	60	0	60	3-
23039	FIELD SUPPLIES	0	1,650	1,490	2,000	0	2,000	21
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,413	1,162	1,925	0	1,925	36
23855	UNTAGGED FURNITURE/FIXTURES	0	1,372	1,719	523	0	523	61-
SUBTOTAL *****		0	6,293	5,619	6,659	0	6,659	6

Resource Management

DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	33	14	20	0	39-
37200	REGISTRATION	0	88	0	88	0	0
37220	TRAVEL: TRAINING RELATED	0	188	0	188	0	0
SUBTOTAL *****		0	309	14	296	0	4-
UTILITIES							
48000	TELEPHONES	0	1,848	1,113	1,848	0	0
48200	ELECTRICITY	0	2,640	2,520	2,580	0	2-
SUBTOTAL *****		0	4,488	3,633	4,428	0	1-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	1,042	979	1,042	0	0
60051	IT EQUIP SERVICE CONTRACT	0	35	31	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	262	410	262	0	0
SUBTOTAL *****		0	1,339	1,420	1,304	0	3-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	143	164	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	17,498	0	0
71000	NOTARY BONDS	0	13	13	0	0	100-
71100	OUTSOURCED SERVICES	0	983	983	0	0	100-
SUBTOTAL *****		0	1,139	1,160	17,498	0	**
OTHER							
83815	FACILITIES INTERNAL SERVC CHR	0	46,467	46,974	55,702	0	19
86800	EMERGENCY	0	100,000	0	100,000	0	0
86850	CONTINGENCY	0	48,960	0	0	0	100-
SUBTOTAL *****		0	195,427	46,974	155,702	0	20-
TOTAL EXPENDITURES *****		0	282,111	133,238	263,972	0	6-

2082 R&B RM ENGINEERING

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	909,723	839,975	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	3,000	2,700	900	0	900	70-
SUBTOTAL *****		0	912,723	842,675	900	0	900	100-
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	0	50	0	0	0	0
SUBTOTAL *****		0	0	50	0	0	0	0
TOTAL REVENUES *****		0	912,723	842,725	900	0	900	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	414,235	385,730	406,369	0	406,369	1-
10110	OVERTIME	0	0	303	221	0	221	0
10111	OVERTIME 1.0	0	0	0	0	0	91	0
10200	FICA	0	31,687	28,023	31,104	0	31,104	1-
10300	HEALTH INSURANCE	0	28,845	26,398	28,077	0	28,077	2-
10310	COUNTY HSA CONTRIBUTION	0	3,600	2,350	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	0	1,492	1,567	1,462	0	1,462	2-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	9,538	9,539	10,008	0	10,008	4
10331	CNTY PD DEPENDENT PREM-DENTAL	0	920	923	920	0	920	0
10350	LIFE INSURANCE	0	457	489	420	0	420	8-
10375	DENTAL INSURANCE	0	2,662	2,462	2,452	0	2,452	7-
10400	WORKERS COMP	0	11,753	10,234	13,077	0	13,077	11
10500	401(A) MATCH PLAN	0	3,296	3,784	3,036	0	3,795	15
10510	CERF-EMPLOYER PD CONTRIBUTION	0	7,546	6,959	7,336	0	7,336	2-
SUBTOTAL *****		0	516,031	478,761	506,882	0	507,732	2-

Resource Management

MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	20	75	0	75
23000	OFFICE SUPPLIES	0	120	107	120	0	120
23001	PRINTED MATERIALS	0	566	523	132	0	132
23039	FIELD SUPPLIES	0	250	86	250	0	250
23830	REPLC COMPUTER HARDWARE <\$1000	0	600	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	225	165	0	0	100-
SUBTOTAL *****		0	1,836	901	577	0	577
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	2,405	2,181	2,036	0	2,036
37200	REGISTRATION	0	4,400	1,610	4,395	0	4,395
37220	TRAVEL: TRAINING RELATED	0	5,942	494	6,407	0	6,407
SUBTOTAL *****		0	12,747	4,285	12,838	0	12,838
UTILITIES							
48000	TELEPHONES	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	0	1,800	1,741	1,800	0	1,800
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	360	297	360	0	360
48200	ELECTRICITY	0	0	0	0	0	0
SUBTOTAL *****		0	2,160	2,038	2,160	0	2,160
VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	1,476	1,972	1,980	0	1,980
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,200	725	1,200	0	1,200
59105	TIRES	0	100	130	100	0	100
SUBTOTAL *****		0	2,776	2,827	3,280	0	3,280
EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	0	344	286	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	570	0	570
SUBTOTAL *****		0	444	286	570	0	570
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	6,063	5,124	425	0	425
70100	SOFTWARE SUBSCRIPTIONS	0	25,426	23,929	1,720	0	1,720
71000	NOTARY BONDS	0	25	50	0	0	100-
71201	CONSTRUCTION COSTS	0	874,723	795,203	0	0	100-
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	1,750	1,800	0	1,800
SUBTOTAL *****		0	906,237	826,056	3,945	0	3,945
OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	0	2,709	4,213	4,323	0	4,323
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	375	0	375	0	375
85710	TRAVEL-OTHER	0	30	0	30	0	30
SUBTOTAL *****		0	3,114	4,213	4,728	0	4,728
TOTAL EXPENDITURES *****		0	1,445,345	1,319,367	534,980	0	535,830

2142 RM GRANTS (STRMWTR GRANT FND)

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	101,334	33,842	23,842	0	0	0	100-
SUBTOTAL *****		101,334	33,842	23,842	0	0	0	100-
TOTAL REVENUES *****		101,334	33,842	23,842	0	0	0	100-
MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	28	3,000	2,500	0	0	0	100-
23050	OTHER SUPPLIES	3,185	943	943	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	27	0	0	0	0	0	0
26600	SIGNS & SIGN SUPPLIES	0	0	3,107	0	0	0	0
SUBTOTAL *****		3,240	3,943	6,550	0	0	0	100-

Resource Management

EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	23	50	50	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	204	0	0	0	0	0
SUBTOTAL *****		227	50	50	0	0	100-
CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	5,967	9,000	5,893	0	0	100-
71101	PROFESSIONAL SERVICES	73,021	10,268	1,268	0	0	100-
71202	CONTRACTOR COSTS	22,971	0	0	0	0	0
71700	BUILDING & EQUIP RENTAL CHARGE	94	0	0	0	0	0
SUBTOTAL *****		102,053	19,268	7,161	0	0	100-
OTHER							
83810	INTERFUND SERVICES USED	0	0	1,411	0	0	0
84010	RECEPTION/MEETINGS	180	1,050	550	0	0	100-
86300	TESTING	2,926	1,000	900	0	0	100-
SUBTOTAL *****		3,106	2,050	2,861	0	0	100-
TOTAL EXPENDITURES *****		108,626	25,311	16,622	0	0	100-

2170 RM GANS RD NETWORK DEVAGMT

217 ROAD DEVELOPMENT AGREEMENTS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3598	DEVELOPMENT IMPACT FEES	40,000	0	0	0	0	0	0
SUBTOTAL *****		40,000	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	22	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	406	520	285	300	0	300	42-
3798	INC/DEC IN FV OF INVESTMENTS	24	0	0	0	0	0	0
SUBTOTAL *****		452	545	310	325	0	325	40-
TOTAL REVENUES *****		40,452	545	310	325	0	325	40-

Decimal values have been truncated.

Road and Bridge Maintenance Operations—Combined Budget Summary

Description of Funding Sources

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

As a result of this reorganization, the maintenance operations activities are supervised by a Director of Road Maintenance Operations appointed by the County Commission. This budget section contains information pertaining to road and bridge maintenance operations of the County.

The County's road and bridge maintenance activities are funded with appropriations from the Road and Bridge Fund and include the following:

- 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	2020	2021	2022	2022	2022	2022
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	R&B Road Maintenance	\$ 6,960,411	\$ 6,144,615	\$ 2,765,911	\$ 3,126,955	\$ 1,345,980	\$ 7,238,846
204	2041	R&B RM Road Infrastructure, Preservation & Rehabilitation	3,741,155	4,250,944	-	4,865,000	-	4,865,000
204	2042	R&B Fleet Maintenance Operations	-	1,320,017	386,326	1,132,605	97,500	1,616,431
204	2043	R&B Traffic/Sign	-	133,819	125,801	20,885	-	146,686
204	2044	R&B Administration	-	281,256	254,454	35,546	-	290,000
204	2047	R&B Facilities Maintenance/Grounds	-	263,253	-	250,442	-	250,442
Total			\$ 10,701,566	\$ 12,393,904	\$ 3,532,492	\$ 9,431,433	\$ 1,443,480	\$ 14,407,405

Personnel Summary

Position Title	Departmental Funding Source Full-time Equivalent Positions							Change
	2020	2021	Dept.	Dept.	Dept.	Dept.	2022	
			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	4.00	4.00	-	4.00	-	-	4.00	-
Senior Road Maintenance Worker	20.00	20.00	20.00	-	-	-	20.00	-
Road Maintenance Worker/Apprentice	22.00	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	-
Administrative Coordinator	1.00	1.00	-	-	-	1.00	1.00	-
Maintenance Worker I Pool	0.24	-	-	-	-	-	-	-
Maintenance Worker II Pool	0.24	-	-	-	-	-	-	-
GIS Technician I/II	0.75	0.50	-	-	-	0.50	0.50 ^a	-
Mechanic Intern	-	-	0.24	-	-	-	0.24	0.24
Total FTEs	57.23	56.50	46.24	5.00	2.00	3.50	56.74	0.24
Overtime	\$ 65,830	\$ 85,090	\$ 98,990	\$ 16,200	\$ 7,500	\$ 1,385	\$ 124,075	\$ 38,985
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	\$ -

a .50 FTE in Resource Management (Dept. 2082)

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

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

Mission

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 a rural and urban district with centralized support provided by an administrative division and a shop division.

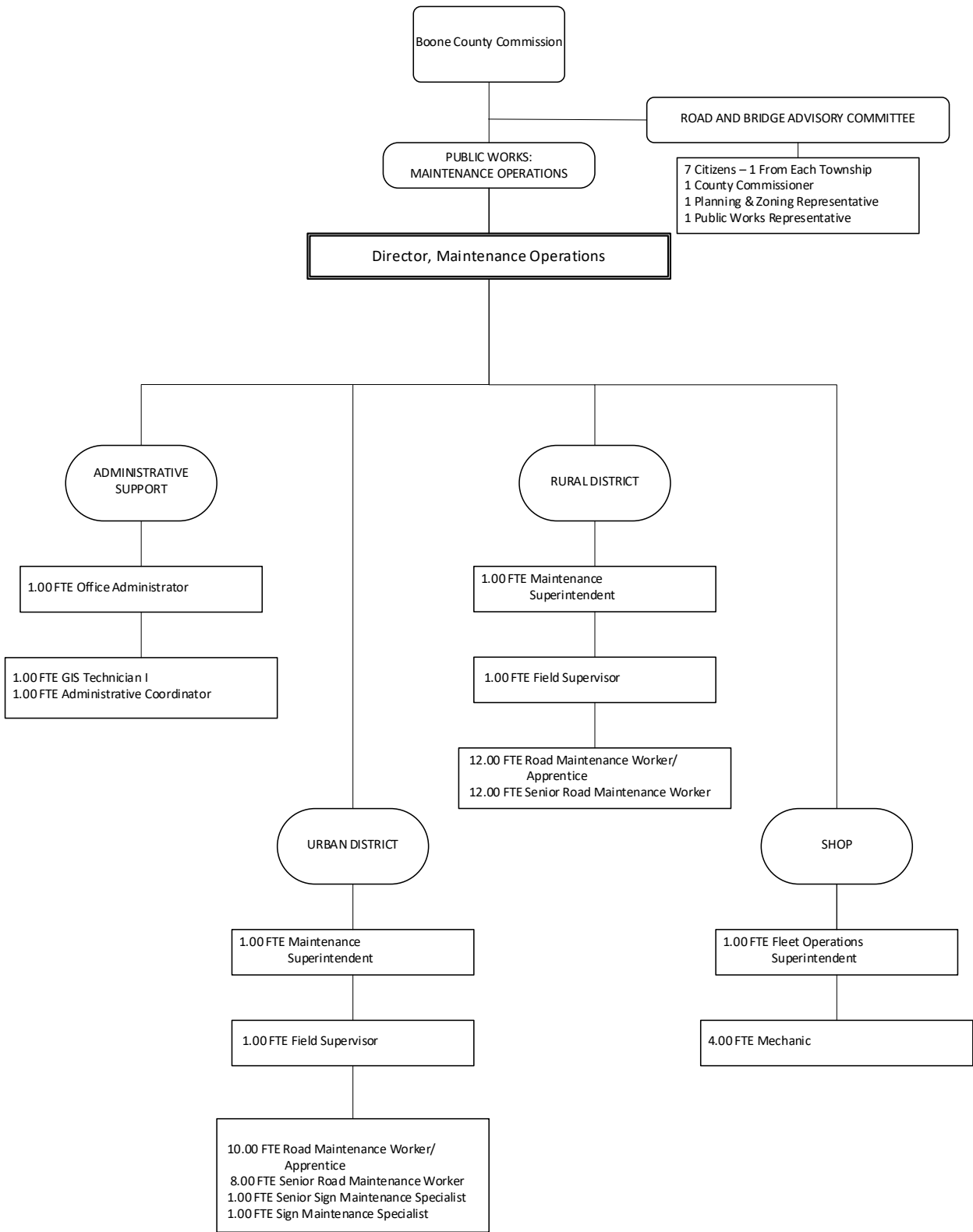
Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2022 include \$9.5 M for Maintenance Operations (which includes \$1.4 M for new and replacement equipment) and \$4.9 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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	22,833	33,751	25,941	38,064	0	38,064	12
3482	FEDERAL DISASTER REIMB (FEMA)	227,423	0	0	0	0	0	0
	SUBTOTAL *****	250,256	33,751	25,941	38,064	0	38,064	13
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	38,989	0	0	0	0	0	0
	SUBTOTAL *****	38,989	0	0	0	0	0	0
INTEREST								
3712	INT-LONG TERM INVEST	1,142	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-3,132	0	0	0	0	0	0
	SUBTOTAL *****	-1,990	0	0	0	0	0	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	30,278	0	1,912	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	13,255	12,900	12,751	12,200	0	12,200	5-
3830	SALES	12,093	0	3,332	6,000	0	6,000	0
3835	SALE OF CAPITAL FIXED ASSET	71,271	100,500	89,500	0	207,000	207,000	105
3836	SALE OF NON-CAPITAL ASSETS	11,795	2,000	2,731	2,000	0	2,000	0
3882	RESTITUTION REIMB/SETTLEMENTS	69	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	763	1,300	1,300	1,300	0	1,300	0
	SUBTOTAL *****	139,524	116,700	111,526	21,500	207,000	228,500	96
OTHER FINANCING SOURCES								
3942	TRADE-IN ALLOWNCE ON CAP ASSET	0	0	140,000	0	140,000	0	0
	SUBTOTAL *****	0	0	140,000	0	140,000	0	0
	TOTAL REVENUES *****	426,779	150,451	277,467	59,564	347,000	266,564	77
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,443,941	1,896,997	1,843,006	1,963,239	0	1,963,239	3
10110	OVERTIME	70,183	74,340	117,842	0	0	98,990	33
10115	SHIFT DIFFERENTIAL	0	300	300	0	0	300	0
10200	FICA	184,320	156,494	145,638	165,333	0	172,928	10
10300	HEALTH INSURANCE	286,401	235,884	226,224	258,072	0	258,072	9
10310	COUNTY HSA CONTRIBUTION	21,150	15,600	12,950	18,000	0	18,000	15
10325	DISABILITY INSURANCE	8,656	6,802	6,589	7,032	0	7,389	8
10330	CNTY PD DEPENDENT PREM-HEALTH	61,516	47,607	55,505	53,418	0	53,418	12
10331	CNTY PD DEPENDENT PREM-DENTAL	4,913	3,644	3,851	2,907	0	2,907	20-
10350	LIFE INSURANCE	4,083	3,312	3,166	3,312	0	3,312	0
10375	DENTAL INSURANCE	22,062	17,640	17,752	18,480	0	18,480	4
10400	WORKERS COMP	154,800	87,484	88,214	96,930	0	101,388	15
10500	401(A) MATCH PLAN	21,150	23,920	23,245	23,920	0	23,920	0
10510	CERF-EMPLOYER PD CONTRIBUTION	34,820	30,256	43,454	32,133	0	34,118	12
10600	UNEMPLOYMENT BENEFITS	721	0	0	0	0	0	0
10800	UNIFORM ALLOWANCE	10,225	9,450	9,000	0	0	9,450	0
10900	MECHANIC TOOL ALLOWANCE	5,250	0	0	0	0	0	0
	SUBTOTAL *****	3,334,191	2,609,730	2,596,736	2,642,776	0	2,765,911	6

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	480	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	301	600	600	600	0	600	0
23000	OFFICE SUPPLIES	953	0	0	0	0	0	0
23001	PRINTED MATERIALS	330	0	0	0	0	0	0
23031	CUSTODIAL SUPPLIES	3,446	0	0	0	0	0	0
23036	SAFETY SUPPLIES & EQUIPMENT	11,555	10,715	10,715	13,295	0	13,295	24
23037	SHOP SUPPLIES	4,153	0	0	0	0	0	0
23050	OTHER SUPPLIES	1,871	0	0	0	0	0	0
23300	UNIFORMS	1,782	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	330	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	31,819	9,140	8,500	10,065	0	10,065	10
23855	UNTAGGED FURNITURE/FIXTURES	502	0	0	0	0	0	0
23860	VEHICLE EQUIPMENT <\$1000	1,850	860	800	875	0	875	1
26000	PAVEMENT REPAIRS MATERIAL	301,581	277,471	277,400	479,500	0	479,500	72
26200	ROCK	996,496	1,045,334	1,045,300	1,160,064	0	1,160,064	10
26201	ROCK-VENDOR HAULED	54,886	92,350	63,000	100,000	0	100,000	8
26300	MATERIAL & CHEMICAL SUPP.	41,608	94,169	94,000	151,000	0	151,000	60
26301	SRFACE STABILIZATION MTRL	52,066	60,000	60,159	75,000	0	75,000	25
26302	ROAD SALT	121,282	200,000	264,000	235,000	0	235,000	17
26400	ROAD OIL	158,153	214,000	7,954	262,000	0	262,000	22
26420	CULVERTS	139,564	136,219	136,000	302,000	0	302,000	121
26600	SIGNS & SIGN SUPPLIES	18,403	0	0	0	0	0	0
SUBTOTAL *****		1,943,411	2,140,858	1,968,428	2,789,399	0	2,789,399	30
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	775	856	856	856	0	856	0
37200	REGISTRATION	0	4,389	4,300	2,895	6,500	9,395	114
37210	TRAINING/SCHOOLS	2,637	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	21	3,265	1,200	3,275	0	3,275	0
37230	MEALS & LODGING-TRAINING	440	0	0	0	0	0	0
SUBTOTAL *****		3,873	8,510	6,356	7,026	6,500	13,526	59
UTILITIES								
48000	TELEPHONES	1,003	0	0	0	0	0	0
48002	DATA COMMUNICATIONS	37,085	6,696	6,600	4,890	0	4,890	26-
48050	MOBILE DEVICE SERVICE	9,416	720	6,645	12,690	0	12,690	,662
48100	NATURAL GAS	3,848	0	0	0	0	0	0
48200	ELECTRICITY	21,168	0	0	0	0	0	0
48300	WATER	3,816	250	0	250	0	250	0
48400	SOLID WASTE	4,686	500	1,200	1,200	0	1,200	140
48600	SEWER USE	568	0	0	0	0	0	0
48700	LP GAS/BLDG GENERATOR FUEL	3,923	0	0	0	0	0	0
SUBTOTAL *****		85,513	8,166	14,445	19,030	0	19,030	133
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	282,608	0	0	0	0	0	0
59025	VEHICLE TITLE/LICENSE/PLATES	45	0	0	0	0	0	0
59050	ENGINE FLUIDS	29,621	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	866	0	0	0	0	0	0
59105	TIRES	111,707	0	0	0	0	0	0
SUBTOTAL *****		424,847	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,508	0	0	0	0	0	0
60100	BLDG REPAIRS/MAINTENANCE	20,155	0	0	0	0	0	0
60125	CUSTODIAL/JANITORIAL SERV	15,412	0	0	0	0	0	0
60150	PEST CONTROL	680	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	294,877	0	1,372	0	0	0	0
SUBTOTAL *****		333,632	0	1,372	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	23,108	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	20,648	0	0	0	0	0	0
71000	NOTARY BONDS	500	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	59,709	58,000	30,000	144,900	0	144,900	149
71118	EASEMENT ACQUISITION COSTS	141	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	0	100	0	100	0	100	0
71700	BUILDING & EQUIP RENTAL CHARGE	1,727	7,500	1,000	7,500	0	7,500	0
SUBTOTAL *****		105,833	65,600	31,000	152,500	0	152,500	132

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	200	0	0	0	0	0
83200	FEES & COMMISSIONS	5,261	0	0	0	0	0
83815	FACILITIES INTERNAL SERVC CHRG	3,605	0	0	0	0	0
86300	TESTING	1,465	2,500	1,950	2,500	0	0
86800	EMERGENCY	0	59,645	0	150,000	0	151
86910	PY ENCUMBRANCES NOT USED	-96,524	0	-629	0	0	0
SUBTOTAL *****		-85,993	62,145	1,321	152,500	0	145
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	129,794	80,095	78,740	0	100,030	24
92000	REPLCMENT OFFICE EQUIP	7,803	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	639,227	530,500	1,155,040	0	1,069,950	17-
92301	REPLC COMPUTER HDWR	5,063	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	33,219	283,000	291,177	0	806,000	184
SUBTOTAL *****		815,106	893,595	1,524,957	0	1,975,980	51
TOTAL EXPENDITURES *****		6,960,413	5,788,604	6,144,615	5,763,231	1,982,480	25

2041 R&B RM RD INFRSTR REHAB/PRSVN

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	772,437	1,105,000	1,050,870	1,025,000	0	1,025,000	7-
71101	PROFESSIONAL SERVICES	29,395	60,000	24,359	60,000	0	60,000	0
71102	ENGINEERING SERVICES	25,500	160,000	160,000	80,000	0	80,000	50-
71118	EASEMENT ACQUISITION COSTS	17,273	25,000	25,000	25,000	0	25,000	0
71202	CONTRACTOR COSTS	950,559	4,350,000	2,898,282	3,675,000	0	3,675,000	15-
SUBTOTAL *****		1,795,164	5,700,000	4,158,511	4,865,000	0	4,865,000	15-
OTHER								
84200	OTHER CONTRACTS	2,000,000	0	100,000	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-54,008	0	-7,567	0	0	0	0
SUBTOTAL *****		1,945,992	0	92,433	0	0	0	0
TOTAL EXPENDITURES *****		3,741,156	5,700,000	4,250,944	4,865,000	0	4,865,000	15-

2042 R&B FLEET & EQP MTC OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	29,770	29,770	29,770	0	29,770	0
3835	SALE OF CAPITAL FIXED ASSET	0	25	0	0	13,575	13,575	0
SUBTOTAL *****		0	29,795	29,770	29,770	13,575	43,345	45
TOTAL REVENUES *****		0	29,795	29,770	29,770	13,575	43,345	45
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	277,205	275,630	291,333	6,400	297,733	7
10110	OVERTIME	0	7,080	16,200	16,200	0	16,200	128
10115	SHIFT DIFFERENTIAL	0	180	84	0	0	0	100-
10200	FICA	0	21,747	21,826	23,526	490	24,016	10
10300	HEALTH INSURANCE	0	25,992	25,992	22,008	0	22,008	15-
10310	COUNTY HSA CONTRIBUTION	0	4,800	4,600	3,600	0	3,600	25-
10325	DISABILITY INSURANCE	0	982	979	1,033	24	1,057	7
10330	CNTY PD DEPENDENT PREM-HEALTH	0	2,646	2,646	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	515	515	220	0	220	57-
10350	LIFE INSURANCE	0	360	360	360	0	360	0
10375	DENTAL INSURANCE	0	2,100	2,100	1,680	0	1,680	20-
10400	WORKERS COMP	0	7,575	6,865	7,147	97	7,244	4-
10500	401(A) MATCH PLAN	0	2,600	3,250	2,600	0	3,250	25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,023	3,440	3,158	0	3,158	4
10800	UNIFORM ALLOWANCE	0	550	550	0	0	550	0
10900	MECHANIC TOOL ALLOWANCE	0	5,250	5,250	0	0	5,250	0
SUBTOTAL *****		0	362,605	370,287	372,865	7,011	386,326	7

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	0	0	30	150	0	150	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	1,154	1,150	1,250	0	1,250	8
23037	SHOP SUPPLIES	0	3,000	5,000	5,000	0	5,000	66
23305	UNIFORM MAINTENANCE	0	1,950	1,950	1,950	0	1,950	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	26,250	23,000	29,340	0	29,340	11
SUBTOTAL *****		0	32,354	31,130	37,690	0	37,690	16
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	5,332	2,000	3,000	0	3,000	43-
SUBTOTAL *****		0	5,332	2,000	3,000	0	3,000	44-
UTILITIES								
48002	DATA COMMUNICATIONS	0	0	465	1,128	0	1,128	0
48050	MOBILE DEVICE SERVICE	0	12,168	1,300	1,230	0	1,230	89-
SUBTOTAL *****		0	12,168	1,765	2,358	0	2,358	81-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	522,150	522,150	627,346	0	627,346	20
59025	VEHICLE TITLE/LICENSE/PLATES	0	258	150	258	0	258	0
59050	ENGINE FLUIDS	0	42,000	42,000	43,200	0	43,200	2
59100	VEHICLE REPAIRS/MAINTENANCE	0	2,700	3,500	3,250	0	3,250	20
59105	TIRES	0	118,000	118,000	118,000	0	118,000	0
SUBTOTAL *****		0	685,108	685,800	792,054	0	792,054	16
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	355,000	355,000	275,000	0	275,000	22-
SUBTOTAL *****		0	355,000	355,000	275,000	0	275,000	23-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	12,453	12,453	12,453	0	12,453	0
71100	OUTSOURCED SERVICES	0	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	1,000	100	1,000	0	1,000	0
71526	DISPOSAL SERVICES	0	0	0	2,100	0	2,100	0
71600	EQUIP LEASES & METER CHRG	0	100	0	3,400	0	3,400	,300
SUBTOTAL *****		0	13,553	12,553	18,953	0	18,953	40
OTHER								
83155	MEMBERSHIP FEE (SAMS, ETC)	0	500	500	500	0	500	0
86300	TESTING	0	0	1,000	3,050	0	3,050	0
SUBTOTAL *****		0	500	1,500	3,550	0	3,550	610
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	37,000	36,304	0	60,000	60,000	62
92300	REPLCMENT MACH & EQUIP	0	4,000	1,550	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	37,500	37,500	0
SUBTOTAL *****		0	41,000	37,854	0	97,500	97,500	138
TOTAL EXPENDITURES *****		0	1,507,620	1,497,889	1,505,470	104,511	1,616,431	7

2043 R&B TRAFFIC/SIGN

204 ROAD & BRIDGE FUND								%CHG
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	2,179	0	0	0	0
3830	SALES	0	8,000	3,000	4,000	0	4,000	50-
SUBTOTAL *****		0	8,000	5,179	4,000	0	4,000	50-
TOTAL REVENUES *****		0	8,000	5,179	4,000	0	4,000	50-

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

PERSONAL SERVICES							
10100	SALARIES & WAGES	0	82,143	80,774	86,902	0	86,902 5
10110	OVERTIME	0	3,540	7,500	7,500	0	7,500 111
10115	SHIFT DIFFERENTIAL	0	26	84	0	0	0 100-
10200	FICA	0	6,555	6,515	7,221	0	7,221 10
10300	HEALTH INSURANCE	0	11,760	11,760	12,336	0	12,336 4
10325	DISABILITY INSURANCE	0	280	278	297	0	297 6
10330	CNTY PD DEPENDENT PREM-HEALTH	0	2,646	2,646	2,775	0	2,775 4
10331	CNTY PD DEPENDENT PREM-DENTAL	0	147	147	147	0	147 0
10350	LIFE INSURANCE	0	144	144	144	0	144 0
10375	DENTAL INSURANCE	0	840	840	840	0	840 0
10400	WORKERS COMP	0	3,478	3,564	4,238	0	4,238 21
10500	401(A) MATCH PLAN	0	1,040	1,300	1,040	0	1,300 25
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,557	1,796	1,651	0	1,651 6
10800	UNIFORM ALLOWANCE	0	450	450	0	0	450 0
SUBTOTAL *****		0	114,606	117,798	125,091	0	125,801 10
MATERIALS & SUPPLIES							
23036	SAFETY SUPPLIES & EQUIPMENT	0	327	327	327	0	327 0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	1,118	700	0	700 0
26300	MATERIAL & CHEMICAL SUPP.	0	0	158	2,500	0	2,500 0
26600	SIGNS & SIGN SUPPLIES	0	16,265	15,000	16,800	0	16,800 3
SUBTOTAL *****		0	16,592	16,603	20,327	0	20,327 23
DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	18	18	0	0	0 100-
SUBTOTAL *****		0	18	18	0	0	0 100-
UTILITIES							
48002	DATA COMMUNICATIONS	0	0	150	276	0	276 0
48050	MOBILE DEVICE SERVICE	0	0	300	282	0	282 0
SUBTOTAL *****		0	0	450	558	0	558 0
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	150	0	0	0	0 100-
SUBTOTAL *****		0	150	0	0	0	0 100-
TOTAL EXPENDITURES *****		0	131,366	134,869	145,976	0	146,686 12

2044 R&B ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	215,716	192,438	208,342	0	208,342	3-
10110	OVERTIME	0	130	600	1,385	0	1,385	965
10200	FICA	0	16,511	14,182	16,044	0	16,044	2-
10300	HEALTH INSURANCE	0	21,816	18,100	14,532	0	14,532	33-
10310	COUNTY HSA CONTRIBUTION	0	2,400	2,250	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	0	776	610	750	0	750	3-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	2,646	2,646	2,775	0	2,775	4
10331	CNTY PD DEPENDENT PREM-DENTAL	0	294	294	147	0	147	50-
10350	LIFE INSURANCE	0	288	206	252	0	252	12-
10375	DENTAL INSURANCE	0	1,680	1,441	1,050	0	1,050	37-
10400	WORKERS COMP	0	3,160	2,751	3,471	0	3,471	9
10500	401(A) MATCH PLAN	0	2,080	1,853	1,820	0	2,275	9
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,499	2,040	2,231	0	2,231	10-
SUBTOTAL *****		0	269,996	239,411	253,999	0	254,454	6-
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	500	500	500	0	500	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	298	298	70	0	70	76-
23000	OFFICE SUPPLIES	0	3,400	2,500	3,400	0	3,400	0
23001	PRINTED MATERIALS	0	500	450	500	0	500	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	400	400	400	0	400	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	400	244	400	0	400	0
23855	UNTAGGED FURNITURE/FXTURES	0	550	550	0	0	0	100-
SUBTOTAL *****		0	6,048	4,942	5,270	0	5,270	13-

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	399	330	399	0	399	0
37200	REGISTRATION	0	1,960	35	1,225	0	1,225	37-
37220	TRAVEL: TRAINING RELATED	0	3,875	0	1,525	0	1,525	60-
	SUBTOTAL *****	0	6,234	365	3,149	0	3,149	49-
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	4,200	1,745	949	0	949	77-
	SUBTOTAL *****	0	4,200	1,745	949	0	949	77-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	1,893	1,893	1,440	0	1,440	23-
	SUBTOTAL *****	0	1,893	1,893	1,440	0	1,440	24-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	2,515	2,515	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	23,042	23,042	17,498	0	17,498	24-
71501	PARKING	0	120	80	120	0	120	0
	SUBTOTAL *****	0	25,677	25,637	17,618	0	17,618	31-
OTHER								
83200	FEES & COMMISSIONS	0	11,850	7,000	7,000	0	7,000	40-
84010	RECEPTION/MEETINGS	0	100	0	100	0	100	0
85710	TRAVEL-OTHER	0	20	0	20	0	20	0
	SUBTOTAL *****	0	11,970	7,000	7,120	0	7,120	41-
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	0	8,595	0	0	0	0
	SUBTOTAL *****	0	0	8,595	0	0	0	0
	TOTAL EXPENDITURES *****	0	326,018	289,588	289,545	0	290,000	11-

2047 R&B FACILITIES MAINT & CUSTODL

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM PY
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	0	2,500	2,500	2,500	0	2,500	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,480	1,480	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	434	0	0	0	0
SUBTOTAL *****		0	3,980	4,414	2,500	0	2,500	37-
UTILITIES								
48000	TELEPHONES	0	2,044	1,444	420	0	420	79-
48002	DATA COMMUNICATIONS	0	36,305	34,369	0	0	0	100-
48100	NATURAL GAS	0	5,500	5,500	6,200	0	6,200	12
48200	ELECTRICITY	0	32,424	32,400	32,424	0	32,424	0
48300	WATER	0	3,696	3,690	3,696	0	3,696	0
48400	SOLID WASTE	0	4,188	4,188	3,840	0	3,840	8
48450	SOLID WASTE - RECYCLING	0	0	600	672	0	672	0
48600	SEWER USE	0	552	552	570	0	570	3
48700	LP GAS/BLDG GENERATOR FUEL	0	5,000	7,000	7,000	0	7,000	40
SUBTOTAL *****		0	89,709	89,743	54,822	0	54,822	39-
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	12,000	12,000	16,500	0	16,500	37
60125	CUSTODIAL/JANITORIAL SERV	0	16,360	16,360	16,950	0	16,950	3
60150	PEST CONTROL	0	701	701	2,040	0	2,040	191
60400	GROUNDS MAINTENANCE	0	250	0	250	0	250	0
SUBTOTAL *****		0	29,311	29,061	35,740	0	35,740	22
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	2,380	2,415	2,480	0	2,480	4
71526	DISPOSAL SERVICES	0	0	0	3,000	0	3,000	0
SUBTOTAL *****		0	2,380	2,415	5,480	0	5,480	130

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

OTHER								
83170	FEEES-PERMIT/LICENS/INSP/CERTIF	0	200	200	200	0	200	0
83815	FACILITIES INTERNAL SERVC CHRG	0	151,500	151,785	151,700	0	151,700	0
SUBTOTAL *****		0	151,700	151,985	151,900	0	151,900	0
TOTAL EXPENDITURES *****		0	277,080	277,618	250,442	0	250,442	10-

Decimal values have been truncated.

Road & Bridge - Other

Department Numbers 2049

Mission

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

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

Budget Highlights

There are no other significant changes to this budget.

Road & Bridge - Other

Annual Budget

2049 R&B NON-DEPARTMENTAL

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	1,179,941	1,195,600	1,141,100	1,261,600	0	1,261,600	5
3002	PERSONAL PROPERTY CY	262,181	254,000	254,000	281,300	0	281,300	10
3003	RAILROAD AND UTILITY CY	20,865	20,400	18,500	20,000	0	20,000	1-
3004	REPLACEMENT SURTAX/GEN CY	196,509	187,000	187,000	187,000	0	187,000	0
3011	REAL ESTATE PY	15,093	14,400	14,600	14,400	0	14,400	0
3012	PERSONAL PROPERTY PY	29,017	25,775	25,775	25,775	0	25,775	0
3013	RAILROAD & UTILITY PY	0	0	5	0	0	0	0
	SUBTOTAL *****	1,703,606	1,697,175	1,640,980	1,790,075	0	1,790,075	5
SALES TAXES								
3110	SALES TAXES	14,452,403	14,111,000	15,898,000	16,216,000	0	16,216,000	14
	SUBTOTAL *****	14,452,403	14,111,000	15,898,000	16,216,000	0	16,216,000	15
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	32	0	0	0	0	0	0
3445	FINANCIAL INSTITUTION TAX	1,350	3,000	2,500	3,000	0	3,000	0
3450	COUNTY AID ROAD TAX	1,167,735	1,114,000	1,264,160	1,265,000	0	1,407,000	26
3454	MOTOR VEHICLE SALES TAX	374,897	324,000	436,500	365,000	0	365,000	12
3455	MOTOR VEHICLE FEE INCREASES	179,382	165,750	197,740	179,360	0	179,360	8
3490	FISH & WILDLIFE PILT	1,817	0	0	0	0	0	0
3491	NATL FOREST PILT	8,328	8,300	6,953	8,300	0	8,300	0
3492	BUREAU OF LAND MGMT PILT	11,487	10,800	11,792	10,800	0	10,800	0
	SUBTOTAL *****	1,745,028	1,625,850	1,919,645	1,831,460	0	1,973,460	21
CHARGES FOR SERVICES								
3551	COMMISSIONS-CSRD	7,898	7,300	7,900	7,900	0	7,900	8
	SUBTOTAL *****	7,898	7,300	7,900	7,900	0	7,900	8
INTEREST								
3710	INTEREST	481	800	450	450	0	450	43-
3711	INT-OVERNIGHT	12,966	16,000	9,345	9,000	0	9,000	43-
3712	INT-LONG TERM INVEST	144,422	137,500	114,000	114,000	0	114,000	17-
3718	INT-SALES TAX	8,742	7,500	7,500	7,500	0	7,500	0
3719	INT-FINANCIAL INST TAX	19	25	20	25	0	25	0
3798	INC/DEC IN FV OF INVESTMENTS	35,856	0	0	0	0	0	0
	SUBTOTAL *****	202,486	161,825	131,315	130,975	0	130,975	19-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	64,626	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	4,075	0	0	0	0
	SUBTOTAL *****	64,626	0	4,075	0	0	0	0
	TOTAL REVENUES *****	18,176,047	17,603,150	19,601,915	19,976,410	0	20,118,410	14
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	76,296	0	0	0	0	0	0
71002	AUTO LIABILITY INS	17,550	0	0	0	0	0	0
71004	PROPERTY INSURANCE	21,633	0	0	0	0	0	0
71006	ERRORS & OMISSIONS INS	4,476	0	0	0	0	0	0
71008	GENERAL LIABILITY INS	45,702	0	0	0	0	0	0
71305	CART/MV DISTRIBUTION TO RD DIS	86,126	80,190	94,925	97,570	0	97,570	21
71350	PROPTXDIST-STATUTORY (R&BFUND)	279,453	284,600	290,725	306,010	0	306,010	7
71405	SALESTXDIST-REPLC PROP TX RLCK	1,333,623	1,397,600	1,387,000	1,459,925	0	1,459,925	4
71451	SALESTXDIST - FORMULA	1,199,178	1,150,900	1,203,460	1,333,450	0	1,333,450	15
71452	SALESTXDIST-APPLICATION	94,703	95,210	74,970	114,892	0	114,892	20
71453	SALESTXDIST-ROAD DISTRICT	117,952	113,200	118,375	131,160	0	131,160	15
	SUBTOTAL *****	3,276,692	3,121,700	3,169,455	3,443,007	0	3,443,007	10
OTHER								
83810	INTERFUND SERVICES USED	675,000	675,000	615,030	675,000	0	675,000	0
83815	FACILITIES INTERNAL SERVC CHRG	150,000	0	0	0	0	0	0
86882	TIF SALES TAX PAYMENTS	16,535	10,000	8,000	10,000	0	10,000	0
	SUBTOTAL *****	841,535	685,000	623,030	685,000	0	685,000	0
	TOTAL EXPENDITURES *****	4,118,227	3,806,700	3,792,485	4,128,007	0	4,128,007	8

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 is governed by a memorandum of understanding.

Budget Summary

Fund	Dept	Department Name	2020	2021	2022	2022	2022	2022
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 30,161	\$ 38,516	\$ 16,108	\$ 25,978	\$ -	\$ 42,086
203	2030	Domestic Violence	23,294	22,000	-	22,000	-	22,000
213	2130	Community Health/Medical	986,407	39,543	42,101	-	-	42,101
213	2131	Strategic Opportunity-Community Health	-	400,000	-	105,000	-	105,000
213	2132	Program Funding-Community Health	-	766,752	-	780,000	-	780,000
216	2160	Community Children's Services	439,214	508,518	311,331	408,478	6,500	726,309
216	2161	CCS Funding Opportunities	6,707,538	715,771	-	650,000	-	650,000
216	2162	Program Funding-CSF	-	9,350,000	-	12,709,000	-	12,709,000
Total			<u>8,186,614</u>	<u>11,841,100</u>	<u>369,540</u>	<u>14,700,456</u>	<u>6,500</u>	<u>15,076,496</u>

Community Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2020	2021	Full-time Equivalent Positions			2022 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	-
Intern Pool	-	0.19	-	-	0.19	0.19	-
Total FTEs	5.00	5.19	0.25	0.60	4.34	5.19	-

Community Services

Department Numbers 1420, 2030, 2130, 2160, 2161

Mission

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

Community Services is comprised of the following cost centers:

Community and Social Services (1420): This budget includes amounts appropriated by the County Commission from the General Fund 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 and are accounted for within a special revenue fund. 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 which is accounted for within a special revenue fund. The lease agreement ended December 31, 2021. Under the terms of the lease agreement, the County received two components of lease payment. The first and primary component of lease payment is unrestricted as to use and was accounted for within the County’s General Fund (dept. 1190). The second component of lease payment began in 2010 and was restricted to community health purposes and is 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 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

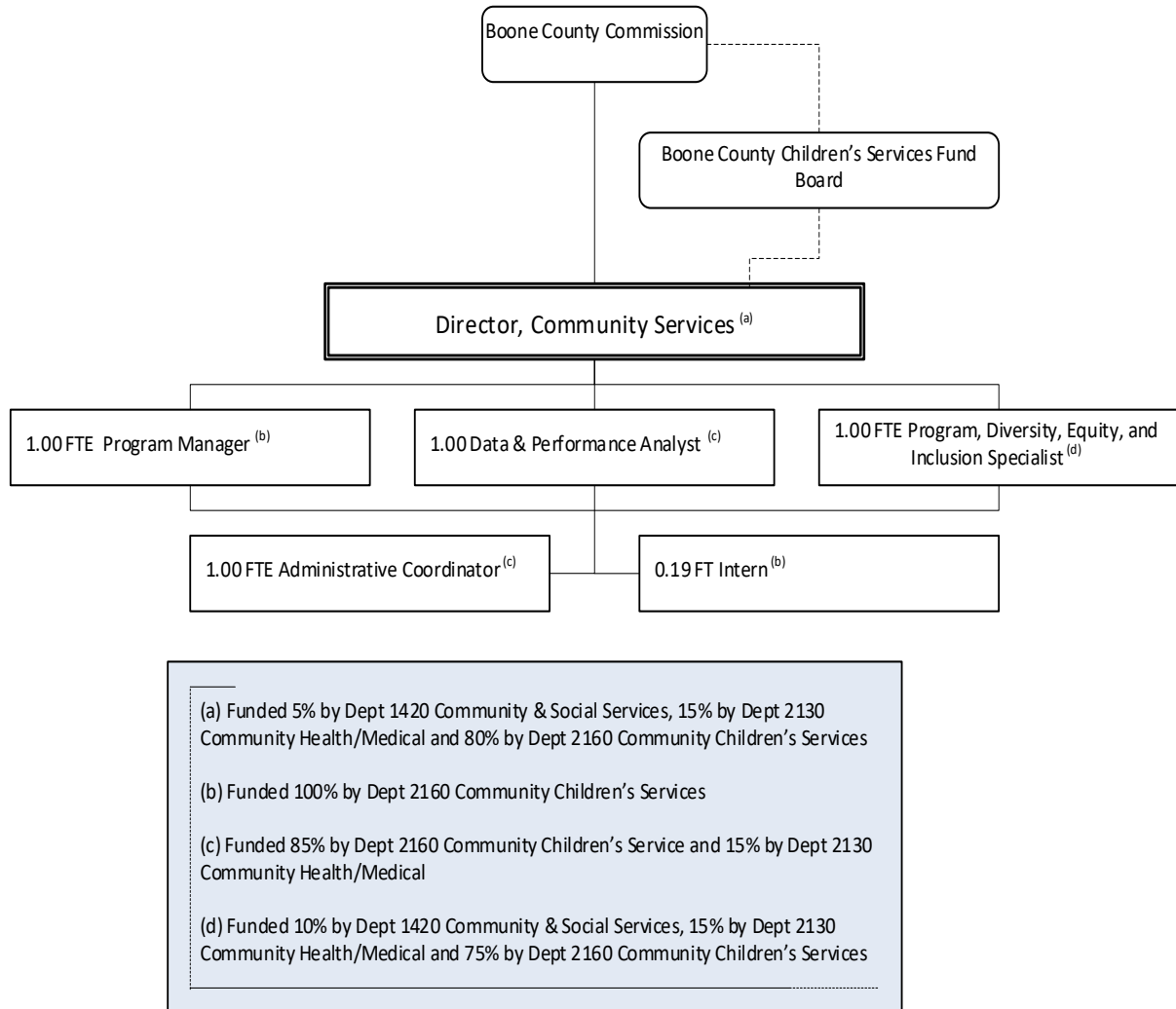
During 2014, the Boone County Children's Services Board (BCCSB) completed the initial policy-setting process as well as the Request for Proposal process which resulted in the first round of funding contracts being awarded late in 2014. Subsequent annual budgets have included appropriations for purchase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

The total amounts appropriated in 2015 through 2022 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 2022 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 will be 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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	7,391	11,785	11,590	12,471	0	12,471	5
10110	OVERTIME	12	300	0	0	0	0	100-
10200	FICA	372	924	625	954	0	954	3
10300	HEALTH INSURANCE	840	1,470	1,370	1,453	0	1,453	1-
10310	COUNTY HSA CONTRIBUTION	75	0	115	120	0	120	0
10325	DISABILITY INSURANCE	27	42	85	44	0	44	4
10330	CNTY PD DEPENDENT PREM-HEALTH	163	463	465	485	0	485	4
10331	CNTY PD DEPENDENT PREM-DENTAL	13	25	25	25	0	25	0
10350	LIFE INSURANCE	11	18	45	18	0	18	0
10375	DENTAL INSURANCE	67	105	105	105	0	105	0
10400	WORKERS COMP	27	19	3	21	0	21	10
10500	401(A) MATCH PLAN	90	130	125	130	0	163	25
10510	CERF-EMPLOYER PD CONTRIBUTION	148	235	235	249	0	249	5
SUBTOTAL *****		9,236	15,516	14,788	16,075	0	16,108	4

Community Services

MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	20	0	0	0
23000	OFFICE SUPPLIES	424	660	660	660	0	660
23001	PRINTED MATERIALS	118	500	500	500	0	500
23810	UNTAGGED HARDWARE AND SOFTWARE	91	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	59	165	165	165	0	165
23855	UNTAGGED FURNITURE/FIXTURES	0	0	130	0	0	0
SUBTOTAL *****		692	1,325	1,475	1,325	0	1,325
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	33	0	0	0
37200	REGISTRATION	72	500	500	535	0	535
37210	TRAINING/SCHOOLS	23	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	970	750	1,000	0	1,000
SUBTOTAL *****		95	1,470	1,283	1,535	0	1,535
UTILITIES							
48000	TELEPHONES	64	400	200	250	0	250
48060	CELL PHONE/DATA-EMPLOYEE REIMB	178	180	180	180	0	180
48100	NATURAL GAS	132	225	225	225	0	225
48200	ELECTRICITY	447	600	600	600	0	600
48300	WATER	41	50	50	50	0	50
48400	SOLID WASTE	126	150	150	150	0	150
48600	SEWER USE	65	80	80	80	0	80
SUBTOTAL *****		1,053	1,685	1,485	1,535	0	1,535
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	278	400	400	400	0	400
60051	IT EQUIP SERVICE CONTRACT	0	0	0	38	0	38
SUBTOTAL *****		278	400	400	438	0	438
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	51	166	320	322	0	322
70100	SOFTWARE SUBSCRIPTIONS	1,759	926	926	1,558	0	1,558
71101	PROFESSIONAL SERVICES	13,204	15,000	15,000	16,000	0	16,000
SUBTOTAL *****		15,014	16,092	16,246	17,880	0	17,880
OTHER							
83815	FACILITIES INTERNAL SERVC CHR	3,767	2,709	2,709	3,035	0	3,035
84010	RECEPTION/MEETINGS	0	200	100	200	0	200
84300	PUBLIC NOTICE/ADVERTISING SRVC	26	60	30	30	0	30
SUBTOTAL *****		3,793	2,969	2,839	3,265	0	3,265
TOTAL EXPENDITURES *****		30,161	39,457	38,516	42,053	0	42,086

2030 DOMESTIC VIOLENCE FND ACTIVITY

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	9,870	10,000	9,600	10,000	0	10,000	0
3567	DOM VIOLENCE FEES-CIR CLK	10,472	10,500	12,000	12,000	0	12,000	14
SUBTOTAL *****		20,342	20,500	21,600	22,000	0	22,000	7
INTEREST								
3711	INT-OVERNIGHT	31	50	20	20	0	20	60-
3712	INT-LONG TERM INVEST	332	400	200	200	0	200	50-
3798	INC/DEC IN FV OF INVESTMENTS	144	0	0	0	0	0	0
SUBTOTAL *****		507	450	220	220	0	220	51-
TOTAL REVENUES *****		20,849	20,950	21,820	22,220	0	22,220	6

Community Services

OTHER							
86900 MISCELLANEOUS	23,294	22,000	22,000	22,000	0	22,000	0
SUBTOTAL *****	23,294	22,000	22,000	22,000	0	22,000	0
TOTAL EXPENDITURES *****	23,294	22,000	22,000	22,000	0	22,000	0

2130 CMTYHLTHFND COMM SERVICES ADMIN

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711 INT-OVERNIGHT		3,990	6,000	2,000	2,000	0	2,000	66-
3712 INT-LONG TERM INVEST		44,955	55,000	23,000	23,000	0	23,000	58-
3798 INC/DEC IN FV OF INVESTMENTS		12,661	0	0	0	0	0	0
SUBTOTAL *****		61,606	61,000	25,000	25,000	0	25,000	59-
MISCELLANEOUS								
3823 HOSPITAL LEASE		568,695	430,000	576,430	0	0	0	100-
3871 CERF EMPLOYER CONTRIBUTION REF		260	0	103	0	0	0	0
SUBTOTAL *****		568,955	430,000	576,533	0	0	0	100-
TOTAL REVENUES *****		630,561	491,000	601,533	25,000	0	25,000	95-
PERSONAL SERVICES								
10100 SALARIES & WAGES		23,811	31,547	31,250	33,452	0	33,452	6
10110 OVERTIME		218	2,250	0	0	0	0	100-
10120 HOLIDAY WORKED		31	0	0	0	0	0	0
10200 FICA		1,757	2,585	2,375	2,559	0	2,559	1-
10300 HEALTH INSURANCE		2,350	3,400	3,255	3,434	0	3,434	1
10310 COUNTY HSA CONTRIBUTION		293	180	350	360	0	360	100
10325 DISABILITY INSURANCE		95	113	215	120	0	120	6
10330 CNTY PD DEPENDENT PREM-HEALTH		244	694	695	728	0	728	4
10331 CNTY PD DEPENDENT PREM-DENTAL		20	38	40	38	0	38	0
10350 LIFE INSURANCE		36	43	83	43	0	43	0
10375 DENTAL INSURANCE		190	252	250	252	0	252	0
10400 WORKERS COMP		74	53	34	56	0	56	5
10500 401(A) MATCH PLAN		274	312	335	312	0	390	25
10510 CERF-EMPLOYER PD CONTRIBUTION		481	630	625	669	0	669	6
SUBTOTAL *****		29,874	42,097	39,507	42,023	0	42,101	0
CONTRACTUAL SERVICES								
70050 SOFTWARE SERVICE CONTRACT		36	50	50	0	0	0	100-
71100 OUTSOURCED SERVICES		373,294	0	0	0	0	0	0
71101 PROFESSIONAL SERVICES		791	1,000	0	0	0	0	100-
71106 CONTRACTED SERVICES		582,413	0	0	0	0	0	0
SUBTOTAL *****		956,534	1,050	50	0	0	0	100-
OTHER								
86850 CONTINGENCY		0	15,000	0	0	0	0	100-
86910 PY ENCUMBRANCES NOT USED		0	0	-14	0	0	0	0
SUBTOTAL *****		0	15,000	-14	0	0	0	100-
TOTAL EXPENDITURES *****		986,408	58,147	39,543	42,023	0	42,101	28-

2131 CMTYHLTHFND STRATEGIC OPPRTNTY

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528 REIMB PERSONNEL/PROJECTS		0	85,000	45,000	0	0	0	100-
SUBTOTAL *****		0	85,000	45,000	0	0	0	100-
TOTAL REVENUES *****		0	85,000	45,000	0	0	0	100-

Community Services

CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	508,000	400,000	0	0	100-
71106	CONTRACTED SERVICES	0	0	0	105,000	0	0
SUBTOTAL *****		0	508,000	400,000	105,000	0	79-
TOTAL EXPENDITURES *****		0	508,000	400,000	105,000	0	79-

2132 CMTYHLTHFND PROGRAM FUNDING

213 CMNTY HEALTH/MED (HSPTL LEASE)

213	CMNTY HEALTH/MED (HSPTL LEASE)							%CHG FROM PY BUD
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	
	CONTRACTUAL SERVICES							
71106	CONTRACTED SERVICES	0	786,752	766,752	780,000	0	780,000	0
	SUBTOTAL *****	0	786,752	766,752	780,000	0	780,000	1-
	TOTAL EXPENDITURES *****	0	786,752	766,752	780,000	0	780,000	1-

2160 CSF COMMUNITY SERVICES ADMIN

216 CMNTY CHILDREN'S SERVICES FUND

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	6,818,501	6,642,000	7,500,000	7,650,000	0	7,650,000	15
SUBTOTAL *****		6,818,501	6,642,000	7,500,000	7,650,000	0	7,650,000	15
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	20,920	110,000	110,000	110,000	0	110,000	0
SUBTOTAL *****		20,920	110,000	110,000	110,000	0	110,000	0
INTEREST								
3711	INT-OVERNIGHT	15,322	21,000	10,000	10,000	0	10,000	52-
3712	INT-LONG TERM INVEST	172,594	210,000	100,000	100,000	0	100,000	52-
3718	INT-SALES TAX	4,111	4,000	4,000	4,000	0	4,000	0
3798	INC/DEC IN FV OF INVESTMENTS	48,635	0	0	0	0	0	0
SUBTOTAL *****		240,662	235,000	114,000	114,000	0	114,000	51-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	3,375	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	1,369	0	0	0	0	0	0
SUBTOTAL *****		4,744	0	0	0	0	0	0
TOTAL REVENUES *****		7,084,827	6,987,000	7,724,000	7,874,000	0	7,874,000	13
PERSONAL SERVICES								
10100	SALARIES & WAGES	187,460	229,904	228,255	249,585	0	249,585	8
10110	OVERTIME	944	0	0	0	0	0	0
10120	HOLIDAY WORKED	173	0	0	0	0	0	0
10200	FICA	14,019	17,587	16,835	19,093	0	19,093	8
10300	HEALTH INSURANCE	16,759	22,825	22,935	24,176	0	24,176	5
10310	COUNTY HSA CONTRIBUTION	2,483	2,220	1,965	1,920	0	1,920	13-
10325	DISABILITY INSURANCE	601	827	690	878	0	878	6
10330	CNTY PD DEPENDENT PREM-HEALTH	2,197	5,169	5,460	5,724	0	5,724	10
10331	CNTY PD DEPENDENT PREM-DENTAL	279	451	451	451	0	451	0
10350	LIFE INSURANCE	233	298	235	298	0	298	0
10375	DENTAL INSURANCE	1,372	1,743	1,735	1,743	0	1,743	0
10400	WORKERS COMP	576	368	265	424	0	424	15
10500	401(A) MATCH PLAN	1,556	2,158	1,765	2,158	0	2,158	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,772	4,597	4,565	4,881	0	4,881	6
SUBTOTAL *****		232,424	288,147	285,156	311,331	0	311,331	8

Community Services

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	60	150	50	100	0	100	33-
23000	OFFICE SUPPLIES	860	1,340	1,340	1,500	0	1,500	11
23001	PRINTED MATERIALS	486	1,500	700	1,500	0	1,500	0
23014	HDWR INSTALLATION SUPPLIES	0	90	90	90	0	90	0
23810	UNTAGGED HARDWARE AND SOFTWARE	2,553	2,480	0	270	0	270	89-
23820	COMPUTER HARDWARE <\$1000	0	600	560	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	121	250	250	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	264	0	0	0	0
SUBTOTAL *****		4,080	6,410	3,254	3,710	0	3,710	42-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	500	500	500	0	500	0
37200	REGISTRATION	720	5,645	5,645	8,720	0	8,720	54
37210	TRAINING/SCHOOLS	2,627	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	0	8,500	2,000	8,500	0	8,500	0
SUBTOTAL *****		3,347	14,645	8,145	17,720	0	17,720	21
UTILITIES								
48000	TELEPHONES	321	659	659	659	0	659	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	677	792	792	792	0	792	0
48100	NATURAL GAS	256	400	400	400	0	400	0
48200	ELECTRICITY	864	1,150	1,150	1,150	0	1,150	0
48300	WATER	80	94	94	94	0	94	0
48400	SOLID WASTE	244	268	268	268	0	268	0
48600	SEWER USE	125	142	142	142	0	142	0
SUBTOTAL *****		2,567	3,505	3,505	3,505	0	3,505	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	563	1,024	1,024	1,000	0	1,000	2-
60051	IT EQUIP SERVICE CONTRACT	0	0	0	75	0	75	0
SUBTOTAL *****		563	1,024	1,024	1,075	0	1,075	5
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	364	1,681	700	703	0	703	58-
70100	SOFTWARE SUBSCRIPTIONS	4,827	7,435	7,435	7,552	0	7,552	1
71006	ERRORS & OMISSIONS INS	40	40	150	150	0	150	275
71008	GENERAL LIABILITY INS	413	425	1,500	560	0	560	31
71101	PROFESSIONAL SERVICES	10,925	75,000	10,000	40,000	0	40,000	46-
71106	CONTRACTED SERVICES	27,720	0	0	0	0	0	0
71526	DISPOSAL SERVICES	0	50	0	0	0	0	100-
SUBTOTAL *****		44,289	84,631	19,785	48,965	0	48,965	42-
OTHER								
83810	INTERFUND SERVICES USED	144,300	180,200	180,200	308,000	0	308,000	70
83815	FACILITIES INTERNAL SERVC CHRG	7,647	6,249	6,249	7,003	0	7,003	12
84010	RECEPTION/MEETINGS	0	6,000	1,000	3,000	0	3,000	50-
85710	TRAVEL-OTHER	0	500	200	500	0	500	0
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
SUBTOTAL *****		151,947	207,949	187,649	333,503	0	333,503	60
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	1,500	0	1,500	0
92301	REPLC COMPUTER HDWR	0	0	0	5,000	0	5,000	0
SUBTOTAL *****		0	0	0	6,500	0	6,500	0
TOTAL EXPENDITURES *****		439,217	606,311	508,518	726,309	0	726,309	20

2161 CSF STRATEGIC OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

		2020	2021	2021	2022	2022	2022	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET	PY
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	2,445	0	19,981	0	0	0	0
SUBTOTAL *****		2,445	0	19,981	0	0	0	0
TOTAL REVENUES *****		2,445	0	19,981	0	0	0	0

Community Services

CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	103,161	750,000	500,000	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	2,000	0	0	0
71106	CONTRACTED SERVICES	7,597,365	0	10,000	500,000	0	500,000
	SUBTOTAL *****	7,700,526	750,000	512,000	500,000	0	500,000
OTHER							
83810	INTERFUND SERVICES USED	149,995	0	209,000	0	0	0
86850	CONTINGENCY	0	219,872	50,000	150,000	0	150,000
86910	PY ENCUMBRANCES NOT USED	-1,142,983	0	-55,229	0	0	0
	SUBTOTAL *****	-992,988	219,872	203,771	150,000	0	150,000
	TOTAL EXPENDITURES *****	6,707,538	969,872	715,771	650,000	0	650,000

2162 CSF PROGRAM FUNDING

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	5,531	0	0	0	0
	SUBTOTAL *****	0	0	5,531	0	0	0	0
	TOTAL REVENUES *****	0	0	5,531	0	0	0	0
CONTRACTUAL SERVICES								
71106	CONTRACTED SERVICES	0	11,500,000	9,200,000	12,500,000	0	12,500,000	8
	SUBTOTAL *****	0	11,500,000	9,200,000	12,500,000	0	12,500,000	9
OTHER								
83810	INTERFUND SERVICES USED	0	209,000	150,000	209,000	0	209,000	0
	SUBTOTAL *****	0	209,000	150,000	209,000	0	209,000	0
	TOTAL EXPENDITURES *****	0	11,709,000	9,350,000	12,709,000	0	12,709,000	9

Decimal values have been truncated.

Public Health Services

Department Number 1410

Mission

The Public Health Services budget provides county funding for the joint operation of the City of Columbia/Boone County Health and Human Services 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 and management of the facility is achieved through a condo association arrangement. The annual operating budget is administered by the City of Columbia and jointly by the City and the County pursuant to an annual intergovernmental agreement.

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

Budget Highlights

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

The County implemented food inspection fees in 2010, which are intended to recover a portion of program costs. Effective with the FY 2020 budget, the County Commission increased the target cost recovery from 50% to 85% and is to be achieved through fee adjustments implemented over a 5-year period.

The budgetary change is attributable to increased personnel costs.

Public Health Services

Annual Budget

1410 PUBLIC HEALTH SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	200	200	100	100	0	100	50-
3323	FOOD INSPECTION FEES	49,772	55,000	55,000	55,000	0	55,000	0
	SUBTOTAL *****	49,972	55,200	55,100	55,100	0	55,100	0
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	15,590	5,000	8,000	5,000	0	5,000	0
	SUBTOTAL *****	15,590	5,000	8,000	5,000	0	5,000	0
	TOTAL REVENUES *****	65,562	60,200	63,100	60,100	0	60,100	0
CONTRACTUAL SERVICES								
71500	LEASE CHARGES (GASB 87)	29,008	0	0	0	0	0	0
71505	CONDO ASSESSMENT	0	29,008	29,008	36,354	0	36,354	25
	SUBTOTAL *****	29,008	29,008	29,008	36,354	0	36,354	25
OTHER								
84200	OTHER CONTRACTS	0	1,136,748	1,080,000	1,353,536	0	1,353,536	19
86645	MEDICATION ASSISTANCE	3,750	0	0	0	0	0	0
86655	ENERGY ASSISTANCE PROGRAM	5,250	0	0	0	0	0	0
86680	DEPT OF HEALTH & COMM SRV	396,955	0	0	0	0	0	0
	SUBTOTAL *****	405,955	1,136,748	1,080,000	1,353,536	0	1,353,536	19
	TOTAL EXPENDITURES *****	434,963	1,165,756	1,109,008	1,389,890	0	1,389,890	19

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 cooperative agreement with the City of Columbia for the joint operation of the City of Columbia/Boone County Health Department.

Budget Highlights

The County pays one-third of all City operating costs which includes 2.33 FTE animal control officers, .33 FTE clerical staff, and 33% of the animal boarding services contract with the Central Missouri Humane Society. The County receives impoundment fees and boarding fees, which are set by the County Commission. The County extends Animal Control services to the Cities of Ashland and Harrisburg pursuant to a cost-reimbursement contract.

The budgetary change is attributable to increased personnel costs.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	1,958	900	1,200	1,200	0	1,200	33
	SUBTOTAL *****	1,958	900	1,200	1,200	0	1,200	33
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	69	50	92	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	0	25	23	23	0	23	8-
3515	IMPOUNDMENT FEES	2,625	2,000	2,500	2,500	0	2,500	25
3516	BOARDING FEES	5,500	3,000	4,000	4,000	0	4,000	33
3528	REIMB PERSONNEL/PROJECTS	3,739	4,500	4,000	4,000	0	4,000	11-
	SUBTOTAL *****	11,933	9,575	10,615	10,573	0	10,573	10
MISCELLANEOUS								
3880	CONTRIBUTIONS	165	0	9	0	0	0	0
	SUBTOTAL *****	165	0	9	0	0	0	0
	TOTAL REVENUES *****	14,056	10,475	11,824	11,773	0	11,773	12
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	135	1,500	131	1,500	0	1,500	0
59105	TIRES	586	0	0	0	0	0	0
	SUBTOTAL *****	721	1,500	131	1,500	0	1,500	0
CONTRACTUAL SERVICES								
71900	ANIMAL CONTROL	224,295	0	0	0	0	0	0
	SUBTOTAL *****	224,295	0	0	0	0	0	0

Animal Control

Dept. No. 1730

OTHER							
83810 INTERFUND SERVICES USED	235	700	197	700	0	700	0
84200 OTHER CONTRACTS	0	233,669	220,000	253,576	0	253,576	8
SUBTOTAL *****	235	234,369	220,197	254,276	0	254,276	8
TOTAL EXPENDITURES *****	225,251	235,869	220,328	255,776	0	255,776	8

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 its cooperative agreement with the City of Columbia for the joint operation of the Boone County/City Health Department.

Budget Highlights

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 wastewater ordinance. The budgetary change is attributable to increased personnel costs.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM FY BUD
LICENSES AND PERMITS								
3321	WASTE WATER CONST. PERMIT	88,790	79,200	94,000	79,200	0	79,200	0
	SUBTOTAL *****	88,790	79,200	94,000	79,200	0	79,200	0
	TOTAL REVENUES *****	88,790	79,200	94,000	79,200	0	79,200	0
OTHER								
84200	OTHER CONTRACTS	0	108,382	108,382	130,298	0	130,298	20
86606	ON-SITE SEWAGE PROGRAM	108,495	0	0	0	0	0	0
	SUBTOTAL *****	108,495	108,382	108,382	130,298	0	130,298	20
	TOTAL EXPENDITURES *****	108,495	108,382	108,382	130,298	0	130,298	20

Decimal values have been truncated.

Civic Services

Department Number 1430

Mission

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

Budget Highlights

The budget includes appropriations for the following services and programs:

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

There are no significant changes to the budget.

Annual Budget

1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3880	CONTRIBUTIONS	1,600	8,000	2,400	4,000	0	4,000	50-
	SUBTOTAL *****	1,600	8,000	2,400	4,000	0	4,000	50-
	TOTAL REVENUES *****	1,600	8,000	2,400	4,000	0	4,000	50-
OTHER								
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	4,740	15,000	46
86615	INDIGENT BURIALS	1,600	8,000	2,400	4,000	0	4,000	50-
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 *****	106,860	113,260	107,660	109,260	4,740	114,000	1
	TOTAL EXPENDITURES *****	106,860	113,260	107,660	109,260	4,740	114,000	1

Decimal values have been truncated.

Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

The budget includes appropriations for the following:

- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Show-Me State Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

The budget includes an additional \$10,000 for the Missouri Special Olympics. This general fund appropriation is intended for one year only.

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
84200	OTHER CONTRACTS	0	0	0	0	10,000	10,000	0
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	27,805	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	37,805	63,000	19
TOTAL EXPENDITURES *****		53,000	53,000	53,000	53,000	37,805	63,000	19

Decimal values have been truncated.

Fairground Capital and Maintenance

Department Number 2120

Mission

The Boone County Fairground property (including buildings and equipment) were purchased by the County in 1999 from the debt-burdened Agricultural-Mechanical Society and the Boone County Fair, Inc. Pursuant to an operating lease agreement, the day-to-day operations of the property continued under the direction of the Fair Board, Inc., until October 2011. Under the terms and conditions of the Boone County Fair, Inc. operating lease agreement, the County neither received revenue nor provided operating subsidies.

The Fairground Capital and Maintenance Fund was created in FY 2002 by local policy. It was established using the net insurance proceeds (approximately \$500,000) received during 2002 from structural damage sustained at the Boone County Fairgrounds. The County Commission elected to forego rebuilding some of the damaged structures; instead, setting aside the proceeds in a special revenue fund to be used for various maintenance and capital repair needs.

The County Commission entered into a temporary 3-month operating agreement with TAG Events, LLC effective October 1, 2011, which required payment from the County to subsidize operations. Effective January 1, 2012, the County entered into a two-year management contract with TAG Events which required an annual operating subsidy from the County (\$200,000) and a utility subsidy equal to 50% of utility costs. The primary purpose of this arrangement was to strengthen management of the property and obtain operating information so as to determine if the operations could be self-sustaining. The contract was later extended through December 31, 2014.

The County Commission determined that the operations could not be self-supporting and a ballot issue was presented to voters in August 2014 which would have provided a permanent funding source for on-going support of the operations. The measure failed to receive the required number of votes; as a result, the operations of the facility closed effective December 31, 2014. 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

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

Fairground and Capital Maintenance

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	116	110	21	0	0	0	100-
3712	INT-LONG TERM INVEST	1,331	1,400	186	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	333	0	-798	0	0	0	0
	SUBTOTAL *****	1,780	1,510	-591	0	0	0	100-
	TOTAL REVENUES *****	1,780	1,510	-591	0	0	0	100-
OTHER								
83917	OTO: TO GENERAL FUND	0	110,305	110,305	0	0	0	100-
86850	CONTINGENCY	0	100,000	0	0	0	0	100-
	SUBTOTAL *****	0	210,305	110,305	0	0	0	100-
	TOTAL EXPENDITURES *****	0	210,305	110,305	0	0	0	100-

Decimal values have been truncated.

Boone County Fairground Regional Recreation District

Department Number 2150

Mission

The Boone County Fairground Regional Recreation District Fund was established in 2011 to account for the revenue and expenditures resulting from a one-half cent sales tax imposed by the County Commission on all retail sales within the district's boundaries. Property situated within the district's boundaries includes property solely owned by Boone County and commonly known as the Boone County Fairgrounds; however, the property was transferred to the City of Columbia mid year 2020. The contract authorizing the property transfer was approved via Commission Order #142-2020.

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.

Prior to the transfer of the property to the City of Columbia, the Boone County Commission was authorized to establish appropriations for the District. Considering the ownership transfer to the City of Columbia, further legal analysis is necessary to determine the legal mechanism(s) for establishing appropriations in accordance with RSMo 67.797.

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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM FY BUD
SALES TAXES								
3110	SALES TAXES	6,614	4,000	16,000	4,000	0	4,000	0
	SUBTOTAL *****	6,614	4,000	16,000	4,000	0	4,000	0
INTEREST								
3711	INT-OVERNIGHT	66	50	50	50	0	50	0
3712	INT-LONG TERM INVEST	772	800	600	600	0	600	25-
3718	INT-SALES TAX	5	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	181	0	0	0	0	0	0
	SUBTOTAL *****	1,024	850	650	650	0	650	24-
	TOTAL REVENUES *****	7,638	4,850	16,650	4,650	0	4,650	4-

Decimal values have been truncated.

Coronavirus Fiscal Recovery Funds

Department Number 2982, 2983

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 to the County from the State of Missouri. All CARES Act monies were fully expended in 2020 (cost center 2982).

The County received a direct distribution of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) in 2021 and expects to receive a second, and final, distribution in 2022. These monies are also referred to as American Rescue Plan Act (ARPA) monies (cost center 2983).

Budget Highlights

The spending plan for SLFRF funds (2983) has not been developed; going forward, the County will amend its budget at such time that the spending plan is approved.

The appropriation established in 2021 provides funding for management advisory services to assist the County with developing pre-award checklists, subrecipient monitoring procedures, and similar administrative needs.

Annual Budget

2982 CARES ACT

298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	21,171,910	0	0	0	0	0	0
	SUBTOTAL *****	21,171,910	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	2,366	510	509	0	0	0	100-
	SUBTOTAL *****	2,366	510	509	0	0	0	100-
	TOTAL REVENUES *****	21,174,276	510	509	0	0	0	100-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	122,593	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	10,062	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	1,400	0	0	0	0	0	0
71700	BUILDING & EQUIP RENTAL CHARGE	787	0	0	0	0	0	0
	SUBTOTAL *****	134,842	0	0	0	0	0	0
OTHER								
83810	INTERFUND SERVICES USED	2,649,572	560	559	0	0	0	100-
83815	FACILITIES INTERNAL SERVC CHRG	23,839	0	0	0	0	0	0
84200	OTHER CONTRACTS	18,270,708	0	0	0	0	0	0
	SUBTOTAL *****	20,944,119	560	559	0	0	0	100-

Coronavirus Fiscal Recovery Funds

FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	76,900	0	0	0	0	0
91302	COMPUTER SOFTWARE	18,366	0	0	0	0	0
SUBTOTAL *****		95,266	0	0	0	0	0
TOTAL EXPENDITURES *****		21,174,227	560	559	0	0	100-

2983 AMERICAN RESCUE PLAN ACT

298 RECOVERY ACT STIMULUS FUND

298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	48,400	48,400	0	0	0	100-
SUBTOTAL *****		0	48,400	48,400	0	0	0	100-
TOTAL REVENUES *****		0	48,400	48,400	0	0	0	100-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	48,400	48,400	0	0	0	100-
SUBTOTAL *****		0	48,400	48,400	0	0	0	100-
TOTAL EXPENDITURES *****		0	48,400	48,400	0	0	0	100-

Decimal values have been truncated.

Operating Budgets—

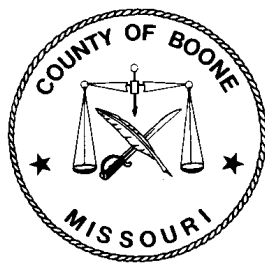
Other Funds

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

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

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

- Debt Service Funds
- Internal Service Funds
- Trust Funds



Debt Service Funds

Department Numbers 3050, 3060, 3870, 3880, 3890, 3900, 3920, 3930

Mission

As needed, the County establishes debt service funds to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding debt. The Boone County Treasurer administers these budgets.

Budget Highlights

Debt service payments accounted for in debt service funds include the following:

- 2010 Series Taxable Special Obligation Bonds- Sheriff Annex and Election Equipment Storage Building Project (Dept. No.3050). *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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	924	0	0	0	0	0	0
	SUBTOTAL *****	924	0	0	0	0	0	0
INTEREST								
3710	INTEREST	48	0	0	0	0	0	0
3711	INT-OVERNIGHT	62	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	509	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	451	0	0	0	0	0	0
	SUBTOTAL *****	1,070	0	0	0	0	0	0
	TOTAL REVENUES *****	1,994	0	0	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	37,767	0	0	0	0	0	0
83922	OTO: TO SPECIAL REVENUE FUND	25,176	0	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	95,000	0	0	0	0	0	0
84100	INTEREST EXPENSE	2,182	0	0	0	0	0	0
	SUBTOTAL *****	160,125	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	160,125	0	0	0	0	0	0

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	362	600	100	150	0	150	75-
3712	INT-LONG TERM INVEST	2,752	3,000	1,300	1,500	0	1,500	50-
3798	INC/DEC IN FV OF INVESTMENTS	3,896	0	0	0	0	0	0
	SUBTOTAL *****	7,010	3,600	1,400	1,650	0	1,650	54-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	869,287	872,737	872,737	867,962	0	867,962	0
	SUBTOTAL *****	869,287	872,737	872,737	867,962	0	867,962	1-
	TOTAL REVENUES *****	876,297	876,337	874,137	869,612	0	869,612	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	570,000	585,000	585,000	595,000	0	595,000	1
84100	INTEREST EXPENSE	298,969	287,420	287,419	272,645	0	272,645	5-
86900	MISCELLANEOUS	318	318	318	318	0	318	0
	SUBTOTAL *****	869,287	872,738	872,737	867,963	0	867,963	1-
	TOTAL EXPENDITURES *****	869,287	872,738	872,737	867,963	0	867,963	1-

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	38,984	38,870	41,050	39,311	0	39,311	1
3059	NID PROP TAX PASS THRU-INTERST	5,781	4,932	5,253	4,207	0	4,207	14-
	SUBTOTAL *****	44,765	43,802	46,303	43,518	0	43,518	1-

Debt Service Funds

INTEREST							
3710	INTEREST	34	150	10	10	0	10 93-
3711	INT-OVERNIGHT	272	360	130	130	0	130 63-
3712	INT-LONG TERM INVEST	2,919	3,300	1,500	1,500	0	1,500 54-
3798	INC/DEC IN FV OF INVESTMENTS	1,032	0	0	0	0	0 0
SUBTOTAL *****		4,257	3,810	1,640	1,640	0	1,640 57-
TOTAL REVENUES *****		49,022	47,612	47,943	45,158	0	45,158 5-
OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	56,600	57,600	57,600	58,700	0	58,700 1
84100	INTEREST EXPENSE	9,948	8,852	8,852	7,735	0	7,735 12-
86900	MISCELLANEOUS	2,732	2,449	2,449	2,161	0	2,161 11-
SUBTOTAL *****		69,280	68,901	68,901	68,596	0	68,596 0
TOTAL EXPENDITURES *****		69,280	68,901	68,901	68,596	0	68,596 0

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	2,045	1,987	2,027	2,012	0	2,012	1
3059	NID PROP TAX PASS THRU-INTERST	6,600	5,932	6,249	5,842	0	5,842	1-
SUBTOTAL *****		8,645	7,919	8,276	7,854	0	7,854	1-
INTEREST								
3710	INTEREST	0	0	0	0	0	0	0
3711	INT-OVERNIGHT	120	150	80	150	0	150	0
3712	INT-LONG TERM INVEST	1,355	1,500	1,000	1,500	0	1,500	0
3798	INC/DEC IN FV OF INVESTMENTS	364	0	0	0	0	0	0
SUBTOTAL *****		1,839	1,650	1,080	1,650	0	1,650	0
TOTAL REVENUES *****		10,484	9,569	9,356	9,504	0	9,504	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	2,000	2,000	2,000	3,000	0	3,000	50
84100	INTEREST EXPENSE	9,690	9,600	9,600	9,475	0	9,475	1-
SUBTOTAL *****		11,690	11,600	11,600	12,475	0	12,475	8
TOTAL EXPENDITURES *****		11,690	11,600	11,600	12,475	0	12,475	8

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	4,856	4,328	7,884	4,463	0	4,463	3
3059	NID PROP TAX PASS THRU-INTERST	1,803	1,484	2,670	1,348	0	1,348	9-
SUBTOTAL *****		6,659	5,812	10,554	5,811	0	5,811	0
INTEREST								
3710	INTEREST	0	0	0	0	0	0	0
3711	INT-OVERNIGHT	39	50	25	25	0	25	50-
3712	INT-LONG TERM INVEST	418	460	200	200	0	200	56-
3798	INC/DEC IN FV OF INVESTMENTS	134	0	0	0	0	0	0
SUBTOTAL *****		591	510	225	225	0	225	56-
TOTAL REVENUES *****		7,250	6,322	10,779	6,036	0	6,036	5-

Debt Service Funds

OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	7,800	8,000	8,000	8,100	0	8,100 1
84100	INTEREST EXPENSE	1,204	1,087	1,087	968	0	968 10-
86900	MISCELLANEOUS	1,523	1,486	1,484	1,446	0	1,446 2-
SUBTOTAL *****		10,527	10,573	10,571	10,514	0	10,514 1-
TOTAL EXPENDITURES *****		10,527	10,573	10,571	10,514	0	10,514 1-

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	38,298	0	2,702	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	1,256	0	83	0	0	0	0
SUBTOTAL *****		39,554	0	2,785	0	0	0	0
INTEREST								
3710	INTEREST	21	10	1	0	0	0	100-
3711	INT-OVERNIGHT	61	20	13	0	0	0	100-
3712	INT-LONG TERM INVEST	606	200	140	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	174	0	-317	0	0	0	0
SUBTOTAL *****		862	230	-163	0	0	0	100-
TOTAL REVENUES *****		40,416	230	2,622	0	0	0	100-
OTHER								
83917	OTO: TO GENERAL FUND	0	24,043	24,042	0	0	0	100-
84050	DEBT RETIREMENT-PRINCIPAL	50,000	55,000	55,000	0	0	0	100-
84100	INTEREST EXPENSE	3,200	1,100	1,100	0	0	0	100-
SUBTOTAL *****		53,200	80,143	80,142	0	0	0	100-
TOTAL EXPENDITURES *****		53,200	80,143	80,142	0	0	0	100-

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	2,511	1,259	1,388	1,321	0	1,321	4
3059	NID PROP TAX PASS THRU-INTERST	1,195	741	835	678	0	678	8-
SUBTOTAL *****		3,706	2,000	2,223	1,999	0	1,999	0
INTEREST								
3710	INTEREST	5	5	2	5	0	5	0
3711	INT-OVERNIGHT	60	75	35	35	0	35	53-
3712	INT-LONG TERM INVEST	679	750	400	400	0	400	46-
3798	INC/DEC IN FV OF INVESTMENTS	172	0	0	0	0	0	0
SUBTOTAL *****		916	830	437	440	0	440	47-
TOTAL REVENUES *****		4,622	2,830	2,660	2,439	0	2,439	14-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	3,000	4,000	0	4,000	0	4,000	0
84100	INTEREST EXPENSE	2,570	2,430	0	2,250	0	2,250	7-
SUBTOTAL *****		5,570	6,430	0	6,250	0	6,250	3-
TOTAL EXPENDITURES *****		5,570	6,430	0	6,250	0	6,250	3-

Debt Service Funds

3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM FY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	17,780	8,984	8,984	9,228	0	9,228	2
3059	NID PROP TAX PASS THRU-INTERST	7,582	4,488	4,488	4,242	0	4,242	5-
	SUBTOTAL *****	25,362	13,472	13,472	13,470	0	13,470	0
INTEREST								
3710	INTEREST	11	0	1	0	0	0	0
3711	INT-OVERNIGHT	25	30	20	20	0	20	33-
3712	INT-LONG TERM INVEST	301	335	250	250	0	250	25-
3798	INC/DEC IN FV OF INVESTMENTS	78	0	0	0	0	0	0
	SUBTOTAL *****	415	365	271	270	0	270	26-
	TOTAL REVENUES *****	25,777	13,837	13,743	13,740	0	13,740	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	9,265	9,521	9,520	9,783	0	9,783	2
84100	INTEREST EXPENSE	5,428	5,173	5,173	4,911	0	4,911	5-
	SUBTOTAL *****	14,693	14,694	14,693	14,694	0	14,694	0
	TOTAL EXPENDITURES *****	14,693	14,694	14,693	14,694	0	14,694	0

Decimal values have been truncated.



Self-Insured Health Insurance

Department Number 6000, 6001, 6002

Mission

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

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

Budget Highlights

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

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

There are no significant changes to this budget.

Annual Budget

6000 SELF-INS HEALTH PPO PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,136,620	1,205,400	1,125,770	1,233,600	0	1,233,600	2
3531	DEPENDENT INSURANCE PREMIUMS	312,079	307,260	343,810	318,031	0	318,031	3
3532	RETIREE/COBRA INSUR. PREMIUMS	31,500	0	33,310	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	254,597	251,340	264,230	260,189	0	260,189	3
3535	EMPLOYEE PAID PREMIUMS-SELF	57,245	61,500	66,810	64,800	0	64,800	5
SUBTOTAL *****		1,792,041	1,825,500	1,833,930	1,876,620	0	1,876,620	3
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	24,599	108,250	140,306	135,000	0	135,000	24
SUBTOTAL *****		24,599	108,250	140,306	135,000	0	135,000	25
TOTAL REVENUES *****		1,816,640	1,933,750	1,974,236	2,011,620	0	2,011,620	4

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

CONTRACTUAL SERVICES							
71050	SELF INSURED CLAIMS	871,570	965,212	1,065,320	1,203,812	0	24
71052	IN-NETWORK DISCOUNT FEES	857	0	0	0	0	0
71055	PRESCRIPTION DRUG CLAIMS	456,124	576,447	382,010	431,671	0	25-
71060	EXCESS LOSS/COVERAGE POLICY	288,692	321,554	320,360	357,115	0	11
71104	ADMINISTRATIVE SERVICES	153,377	152,108	151,570	153,021	0	0
71117	PRESCRIPTION ADMIN FEES	7,772	9,000	9,570	9,000	0	0
SUBTOTAL *****		1,778,392	2,024,321	1,928,830	2,154,619	0	6
TOTAL EXPENDITURES *****		1,778,392	2,024,321	1,928,830	2,154,619	0	6

6001 SELF-INS HEALTH HIGHDEDHLTHPLN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,160,309	1,236,888	1,198,210	1,330,560	0	1,330,560	7
3531	DEPENDENT INSURANCE PREMIUMS	238,136	239,228	246,140	249,744	0	249,744	4
3532	RETIREE/COBRA INSUR. PREMIUMS	32,670	0	51,340	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	194,303	195,718	186,480	204,336	0	204,336	4
SUBTOTAL *****		1,625,418	1,671,834	1,682,170	1,784,640	0	1,784,640	7
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	201	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	24,599	108,250	140,306	135,000	0	135,000	24
SUBTOTAL *****		24,800	108,250	140,306	135,000	0	135,000	25
TOTAL REVENUES *****		1,650,218	1,780,084	1,822,476	1,919,640	0	1,919,640	8
CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	815,985	967,992	930,880	1,051,894	0	1,051,894	8
71052	IN-NETWORK DISCOUNT FEES	304	0	0	0	0	0	0
71055	PRESCRIPTION DRUG CLAIMS	387,874	419,185	357,040	403,455	0	403,455	3-
71060	EXCESS LOSS/COVERAGE POLICY	320,213	356,388	357,580	410,912	0	410,912	15
71104	ADMINISTRATIVE SERVICES	170,036	168,585	169,130	176,072	0	176,072	4
71117	PRESCRIPTION ADMIN FEES	4,299	4,000	6,640	4,000	0	4,000	0
SUBTOTAL *****		1,698,711	1,916,150	1,821,270	2,046,333	0	2,046,333	7
TOTAL EXPENDITURES *****		1,698,711	1,916,150	1,821,270	2,046,333	0	2,046,333	7

6002 SELF-INS ADMIN & WELLNESS

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	4,030	5,050	2,330	1,625	0	1,625	67-
3712	INT-LONG TERM INVEST	46,408	50,590	26,340	18,375	0	18,375	63-
3798	INC/DEC IN FV OF INVESTMENTS	11,852	0	0	0	0	0	0
SUBTOTAL *****		62,290	55,640	28,670	20,000	0	20,000	64-
TOTAL REVENUES *****		62,290	55,640	28,670	20,000	0	20,000	64-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	15	200	0	200	0
SUBTOTAL *****		0	200	15	200	0	200	0

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	375	600	600	600	0	600	0
71051	OTHER POST-EMPLOYMENT BENEFITS	44,354	50,000	50,000	50,000	0	50,000	0
71100	OUTSOURCED SERVICES	0	15,590	8,000	15,590	0	15,590	0
71101	PROFESSIONAL SERVICES	31,400	34,400	33,900	34,400	0	34,400	0
71105	LEGAL SERVICES	0	3,000	0	3,000	0	3,000	0
SUBTOTAL *****		76,129	103,590	92,500	103,590	0	103,590	0
OTHER								
83110	PREVENTIVE CARE INCENTIVE	4,300	12,500	5,000	12,500	0	12,500	0
83200	FEES & COMMISSIONS	0	0	4,065	3,000	0	3,000	0
SUBTOTAL *****		4,300	12,500	9,065	15,500	0	15,500	24
TOTAL EXPENDITURES *****		80,429	116,290	101,580	119,290	0	119,290	3

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	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	188,727	210,000	185,870	207,480	0	207,480	1-
3531	DEPENDENT INSURANCE PREMIUMS	67,272	65,829	63,190	64,668	0	64,668	1-
3532	RETIREE/COBRA INSUR. PREMIUMS	2,655	0	3,260	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	0	0	0	34,767	0	34,767	0
3534	CNTY PD DEPENDENT PREM-DENTAL	36,156	35,391	34,260	0	0	0	100-
SUBTOTAL *****		294,810	311,220	286,580	306,915	0	306,915	1-
INTEREST								
3711	INT-OVERNIGHT	365	790	300	300	0	300	62-
3712	INT-LONG TERM INVEST	4,247	6,210	2,500	2,200	0	2,200	64-
3798	INC/DEC IN FV OF INVESTMENTS	920	0	0	0	0	0	0
SUBTOTAL *****		5,532	7,000	2,800	2,500	0	2,500	64-
TOTAL REVENUES *****		300,342	318,220	289,380	309,415	0	309,415	3-
CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	225,626	271,831	269,600	296,563	0	296,563	9
71104	ADMINISTRATIVE SERVICES	18,362	20,400	16,870	20,155	0	20,155	1-
SUBTOTAL *****		243,988	292,231	286,470	316,718	0	316,718	8
TOTAL EXPENDITURES *****		243,988	292,231	286,470	316,718	0	316,718	8

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

The County expects that all remaining claims will be closed-out in 2022.

Annual Budget

6020 SELF-INS WORKERS COMP PLAN

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1,000	1,130	620	500	0	500	55-
3712	INT-LONG TERM INVEST	12,064	12,440	7,400	7,000	0	7,000	43-
3798	INC/DEC IN FV OF INVESTMENTS	1,960	0	0	0	0	0	0
	SUBTOTAL *****	15,024	13,570	8,020	7,500	0	7,500	45-
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	33,992	0	40,000	40,000	0	40,000	0
	SUBTOTAL *****	33,992	0	40,000	40,000	0	40,000	0
	TOTAL REVENUES *****	49,016	13,570	48,020	47,500	0	47,500	250
CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	5,222	10,000	7,650	7,650	0	7,650	23-
71055	PRESCRIPTION DRUG CLAIMS	27,096	20,000	23,925	25,000	0	25,000	25
71056	CLAIMS EXPENSE - LEGAL	233	500	2,545	2,550	0	2,550	410
71057	CLAIMS EXPENSE - INDEMNITY	0	120,000	0	447,000	0	447,000	272
71058	CLAIMS EXPENSE - OTHER	2,241	5,000	6,300	6,300	0	6,300	26
71070	INCREASE/DECREASE IN RESERVES	-33,992	0	-40,000	0	0	0	0
71104	ADMINISTRATIVE SERVICES	1,995	3,000	3,740	3,740	0	3,740	24
	SUBTOTAL *****	2,795	158,500	4,160	492,240	0	492,240	211
	TOTAL EXPENDITURES *****	2,795	158,500	4,160	492,240	0	492,240	211

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	2020 Actual	2021 Estimated	2022 Class 1 Personal Services	2022 Classes 2-8 Other Services and Charges	2022 Class 9 Capital Outlay	2022 Total
Facilities Maintenance, Housekeeping, Parking & Grounds								
610	6100	FM Building Maintenance	\$ 955,771	\$ 646,372	\$ 346,597	\$ 381,184	\$ -	\$ 727,781
610	6101	FM Housekping& Custodial Svcs	402,533	416,998	444,647	68,006	8,500	521,153
610	6102	FM Parking	48,217	37,991	-	64,103	-	64,103
610	6104	FM Grounds Maintenance	210,535	167,170	148,997	90,453	18,200	257,650
610	6105	FM Administration	-	216,977	211,568	3,770	-	215,338
		Subtotal	<u>1,617,056</u>	<u>1,485,508</u>	<u>1,151,809</u>	<u>607,516</u>	<u>26,700</u>	<u>1,786,025</u>
ECC - Facilities Maintenance, Housekeeping & Grounds								
270	2705	911/EM FM Building Maint	261,594	332,706	-	355,546	-	355,546
		Subtotal	<u>261,594</u>	<u>332,706</u>	<u>-</u>	<u>355,546</u>	<u>-</u>	<u>355,546</u>
		Total	<u>\$ 1,878,650</u>	<u>\$ 1,818,214</u>	<u>\$ 1,151,809</u>	<u>\$ 963,062</u>	<u>\$ 26,700</u>	<u>\$ 2,141,571</u>

Facilities and Grounds Services Summary

Personnel Summary

Position Title	Departmental Funding Source							Change
	2020	2021	Full-time Equivalent Positions					
			Dept. 6100	Dept. 6101	Dept. 6104	Dept. 6105	2022 Total	
FM Administration								
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	-
FM Building Maintenance								
Senior Maintenance Technician	5.00	6.00	6.00	-	-	-	6.00	-
Maintenance Technician	1.00	-	-	-	-	-	-	-
Subtotal	6.00	6.00	6.00	-	-	-	6.00	-
FM Grounds Maintenance								
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	-
FM Housekeeping/ Custodial Services								
Custodial Supervisor	-	-	-	1.00	-	-	1.00	1.00
Lead Custodian	1.00	1.00	-	-	-	-	-	(1.00)
Custodian	8.00	8.00	-	9.00	-	-	9.00	1.00
Subtotal	9.00	9.00	-	10.00	-	-	10.00	1.00
Total FTEs	21.00	21.00	6.00	10.00	3.00	3.00	22.00	1.00
Overtime	\$ 8,980	\$ 10,866	\$ 5,172	\$ 770	\$ 4,545	\$ -	\$ 10,487	\$ (379)

Facilities and Grounds

Maintenance

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

Mission

The Facilities Maintenance Department provides building and grounds maintenance, housekeeping, and parking lot maintenance services for all county-owned facilities other than Road and Bridge Maintenance Operations and the Juvenile Justice Center. Services for these two facilities are administered by each respective administrative authority and the annual operating costs are accounted for within each respective budget.

Responsibilities of the Facilities Maintenance department include the following:

- Administer all repair and maintenance contracts for county buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in county buildings.
- Develop and implement an equipment replacement schedule to maintain optimum operating capacity in all county facilities.
- Maintain parking lots, including parking permit administration.
- Provide routine grounds maintenance services
- Provide maintenance for the various building security systems

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

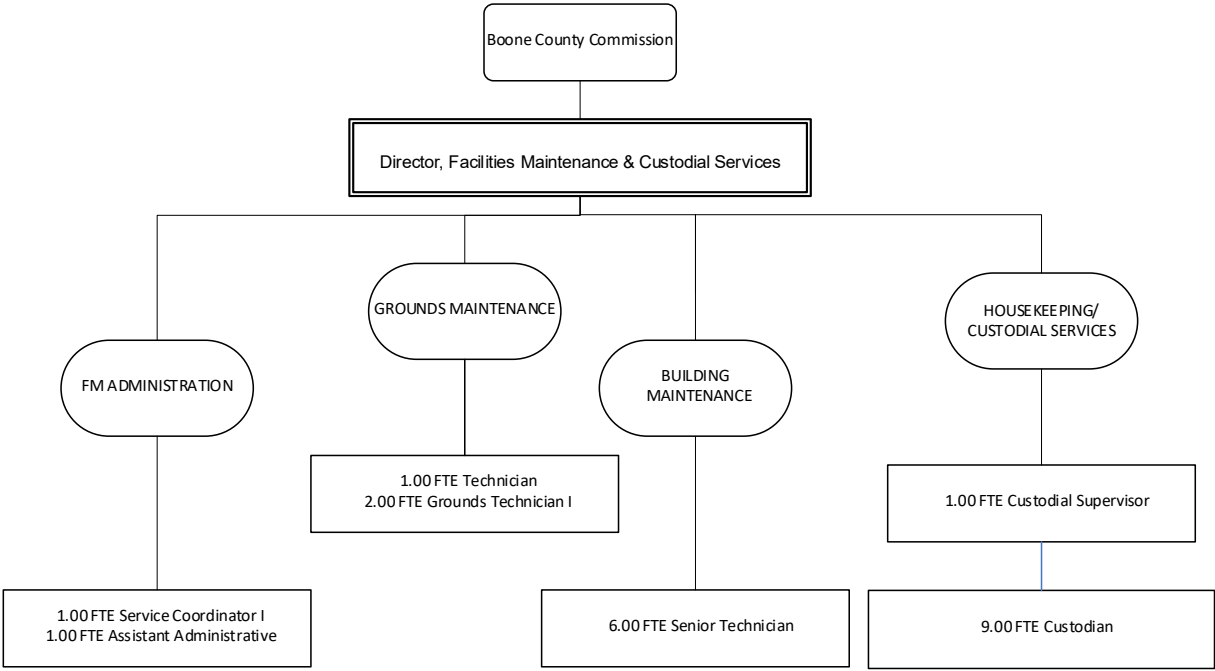
Budget Highlights

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

There 2022 budget reflects one additional full-time custodian position; in addition, the Lead Custodian position was eliminated and replaced with a Custodial Supervisor position.

Facilities and Grounds Maintenance

Organizational Chart



Facilities and Grounds Maintenance

Annual Budget

2705 911/EM FM BUILDING MAINT

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	5,170	7,200	5,115	7,200	0	7,200	0
23035	REPAIR/MAINTENANCE SUPPLIES	2,956	9,100	8,868	7,200	0	7,200	20-
23038	GROUNDNS MAINTENANCE SUPPLIES	693	0	0	0	0	0	0
23050	OTHER SUPPLIES	1,095	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	197	10,800	0	800	0	800	92-
26300	MATERIAL & CHEMICAL SUPP.	1,003	2,200	1,500	2,200	0	2,200	0
26600	SIGNS & SIGN SUPPLIES	0	300	0	250	0	250	16-
SUBTOTAL *****		11,114	29,600	15,483	17,650	0	17,650	40-
UTILITIES								
48000	TELEPHONES	665	696	730	744	0	744	6
48100	NATURAL GAS	434	480	430	480	0	480	0
48200	ELECTRICITY	84,150	110,940	90,000	100,404	0	100,404	9-
48300	WATER	3,247	4,185	4,076	3,344	0	3,344	20-
48400	SOLID WASTE	1,119	1,692	1,680	1,692	0	1,692	0
48500	STORM WATER UTILITY	16	0	130	144	0	144	0
48600	SEWER USE	1,330	2,255	1,530	1,548	0	1,548	31-
48700	LP GAS/BLDG GENERATOR FUEL	1,704	6,650	6,000	6,650	0	6,650	0
SUBTOTAL *****		92,665	126,898	104,576	115,006	0	115,006	9-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,890	17,160	1,643	17,160	0	17,160	0
60100	BLDG REPAIRS/MAINTENANCE	860	1,500	6,500	5,500	0	5,500	266
60125	CUSTODIAL/JANITORIAL SERV	2,010	2,260	2,010	2,260	0	2,260	0
60150	PEST CONTROL	596	1,285	1,285	1,365	0	1,365	6
60200	EQUIP REPAIRS/MAINTENANCE	7,785	32,800	21,602	9,300	0	9,300	71-
60400	GROUNDNS MAINTENANCE	5,786	300	0	300	0	300	0
SUBTOTAL *****		18,927	55,305	33,040	35,885	0	35,885	35-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	3,288	23,865	12,895	10,880	0	10,880	54-
71700	BUILDING & EQUIP RENTAL CHARGE	186	300	0	300	0	300	0
SUBTOTAL *****		3,474	24,165	12,895	11,180	0	11,180	54-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	135,414	164,549	164,549	175,825	0	175,825	6
SUBTOTAL *****		135,414	164,549	164,549	175,825	0	175,825	7
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	2,165	2,163	0	0	0	100-
SUBTOTAL *****		0	2,165	2,163	0	0	0	100-
TOTAL EXPENDITURES *****		261,594	402,682	332,706	355,546	0	355,546	12-

6100 FM BUILDING MAINTENANCE

610 FACILITIES & GROUNDNS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	974,750	858,370	858,370	996,744	0	996,744	16
SUBTOTAL *****		974,750	858,370	858,370	996,744	0	996,744	16
INTEREST								
3711	INT-OVERNIGHT	980	750	560	750	0	750	0
3712	INT-LONG TERM INVEST	11,516	9,000	6,700	9,000	0	9,000	0
3798	INC/DEC IN FV OF INVESTMENTS	2,343	0	0	0	0	0	0
SUBTOTAL *****		14,839	9,750	7,260	9,750	0	9,750	0

Facilities and Grounds Maintenance

MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	300	0	300	0	300	0
3836	SALE OF NON-CAPITAL ASSETS	70	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	1,366	0	0	0	0	0	0
SUBTOTAL *****		1,436	300	0	300	0	300	0
TOTAL REVENUES *****		991,025	868,420	865,630	1,006,794	0	1,006,794	16
PERSONAL SERVICES								
10100	SALARIES & WAGES	404,956	250,182	246,336	258,486	0	258,486	3
10110	OVERTIME	4,906	5,976	3,717	5,172	0	5,172	13-
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	2,080	0
10120	HOLIDAY WORKED	810	900	1,330	1,040	0	1,040	15
10125	FAMILY HOLIDAY WORKED PREMIUM	5	40	226	40	0	40	0
10200	FICA	30,605	19,668	18,613	20,252	0	20,411	3
10300	HEALTH INSURANCE	43,212	27,696	31,884	35,232	0	35,232	27
10310	COUNTY HSA CONTRIBUTION	3,600	2,400	3,600	2,400	0	2,400	0
10325	DISABILITY INSURANCE	1,449	900	877	930	0	938	4
10330	CNTY PD DEPENDENT PREM-HEALTH	5,141	5,292	6,207	2,775	0	2,775	47-
10331	CNTY PD DEPENDENT PREM-DENTAL	699	441	504	294	0	294	33-
10350	LIFE INSURANCE	648	432	422	432	0	432	0
10375	DENTAL INSURANCE	3,360	2,100	2,460	2,520	0	2,520	20
10400	WORKERS COMP	12,958	6,349	6,298	6,882	0	6,936	9
10500	401(A) MATCH PLAN	3,900	3,120	2,383	3,120	0	3,120	0
10510	CERF-EMPLOYER PD CONTRIBUTION	7,134	3,951	3,800	4,079	0	4,121	4
10800	UNIFORM ALLOWANCE	600	600	600	0	0	600	0
SUBTOTAL *****		523,983	330,047	329,257	343,654	0	346,597	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	457	0	0	0	0	0	0
23014	HDWR INSTALLATION SUPPLIES	1	0	0	0	0	0	0
23031	CUSTODIAL SUPPLIES	18	0	0	0	0	0	0
23035	REPAIR/MAINTENANCE SUPPLIES	27,181	33,500	40,000	42,000	0	42,000	25
23036	SAFETY SUPPLIES & EQUIPMENT	0	4,000	500	1,250	0	1,250	68-
23038	GROUNDS MAINTENANCE SUPPLIES	24	0	0	0	0	0	0
23050	OTHER SUPPLIES	5,737	0	0	0	0	0	0
23300	UNIFORMS	495	1,140	1,140	780	0	780	31-
23810	UNTAGGED HARDWARE AND SOFTWARE	1,817	1,017	1,017	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	1,887	4,400	3,000	4,400	0	4,400	0
23860	VEHICLE EQUIPMENT <\$1000	0	300	300	300	0	300	0
26300	MATERIAL & CHEMICAL SUPP.	548	900	700	750	0	750	16-
26600	SIGNS & SIGN SUPPLIES	262	250	100	250	0	250	0
SUBTOTAL *****		38,427	45,507	46,757	49,730	0	49,730	9
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	90	90	0	0	0	100-
37210	TRAINING/SCHOOLS	127	0	0	0	0	0	0
SUBTOTAL *****		127	90	90	0	0	0	100-
UTILITIES								
48000	TELEPHONES	3,370	3,240	3,300	3,600	0	3,600	11
48050	MOBILE DEVICE SERVICE	5,105	4,650	4,600	4,320	0	4,320	7-
48100	NATURAL GAS	1,338	1,920	1,824	1,920	0	1,920	0
48200	ELECTRICITY	376	408	420	420	0	420	2
48300	WATER	107	132	120	120	0	120	9-
48700	LP GAS/BLDG GENERATOR FUEL	0	0	600	600	0	600	0
SUBTOTAL *****		10,296	10,350	10,864	10,980	0	10,980	6
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,880	4,800	4,500	4,560	0	4,560	5-
59100	VEHICLE REPAIRS/MAINTENANCE	2,194	1,300	1,500	1,500	0	1,500	15
59105	TIRES	817	900	900	900	0	900	0
SUBTOTAL *****		5,891	7,000	6,900	6,960	0	6,960	1-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	10,532	11,500	10,000	13,255	0	13,255	15
60100	BLDG REPAIRS/MAINTENANCE	137,173	68,985	60,000	62,500	6,620	69,120	0
60200	EQUIP REPAIRS/MAINTENANCE	143,301	110,683	115,000	127,200	13,800	141,000	27
SUBTOTAL *****		291,006	191,168	185,000	202,955	20,420	223,375	17

Facilities and Grounds Maintenance

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,829	8,234	8,200	6,000	0	6,000	27-
70100	SOFTWARE SUBSCRIPTIONS	2,706	1,560	1,556	0	0	0	100-
71001	AUTO PHYSICAL DAMAGE INS	4,644	0	0	0	0	0	0
71002	AUTO LIABILITY INS	2,850	0	0	0	0	0	0
71004	PROPERTY INSURANCE	2,122	0	0	0	0	0	0
71006	ERRORS & OMISSIONS INS	742	0	0	0	0	0	0
71008	GENERAL LIABILITY INS	7,571	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	13,858	18,900	19,000	22,285	0	22,285	17
71211	A/E FEES	0	0	0	10,000	0	10,000	0
71526	DISPOSAL SERVICES	0	515	1,000	1,000	0	1,000	94
71600	EQUIP LEASES & METER CHRG	236	264	260	264	0	264	0
71700	BUILDING & EQUIP RENTAL CHARGE	645	2,000	500	2,000	0	2,000	0
SUBTOTAL *****		40,203	31,473	30,516	41,549	0	41,549	32
OTHER								
83200	FEES & COMMISSIONS	5	0	0	0	0	0	0
83810	INTERFUND SERVICES USED	1,142	1,340	1,200	1,292	0	1,292	3-
83815	FACILITIES INTERNAL SERVC CHRG	31,159	35,788	35,788	39,298	0	39,298	9
86800	EMERGENCY	0	0	0	8,000	0	8,000	0
SUBTOTAL *****		32,306	37,128	36,988	48,590	0	48,590	31
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	3,775	0	0	0	0	0	0
91301	COMPUTER HARDWARE	1,325	1,500	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	8,438	0	0	0	0	0	0
SUBTOTAL *****		13,538	1,500	0	0	0	0	100-
TOTAL EXPENDITURES *****		955,777	654,263	646,372	704,418	20,420	727,781	11

6101 FM HOUSEKEEPING & CUSTODIAL SVCS

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS			2021		2022	2022	2022	%CHG
ACCT	DESCRIPTION	2020	BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	FROM
		ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
								BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	432,976	434,626	434,626	552,664	0	552,664	27
	SUBTOTAL *****	432,976	434,626	434,626	552,664	0	552,664	27
	TOTAL REVENUES *****	432,976	434,626	434,626	552,664	0	552,664	27
PERSONAL SERVICES								
10100	SALARIES & WAGES	247,302	259,958	260,952	271,624	37,066	321,149	23
10110	OVERTIME	951	770	1,635	770	0	770	0
10115	SHIFT DIFFERENTIAL	9,727	9,950	9,729	15,323	0	15,323	54
10120	HOLIDAY WORKED	109	40	0	40	0	40	0
10125	FAMILY HOLIDAY WORKED PREMIUM	28	40	0	30	0	30	25-
10200	FICA	19,104	20,712	20,201	22,015	2,836	25,804	24
10300	HEALTH INSURANCE	30,960	31,872	31,020	37,848	5,712	43,560	36
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	5,900	7,200	0	7,200	50
10325	DISABILITY INSURANCE	897	935	933	977	134	1,115	19
10330	CNTY PD DEPENDENT PREM-HEALTH	3,576	3,681	3,394	3,564	0	3,564	3-
10331	CNTY PD DEPENDENT PREM-DENTAL	368	368	368	368	0	368	0
10350	LIFE INSURANCE	654	648	648	648	72	720	11
10375	DENTAL INSURANCE	2,940	2,940	2,940	2,940	420	3,360	14
10400	WORKERS COMP	11,454	6,686	5,758	7,481	916	8,721	30
10500	401(A) MATCH PLAN	4,940	4,680	4,750	4,680	650	6,500	38
10510	CERF-EMPLOYER PD CONTRIBUTION	5,163	5,199	5,249	5,432	742	6,423	23
	SUBTOTAL *****	342,973	353,279	353,477	380,940	48,548	444,647	26
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	34,734	43,000	33,000	35,000	0	35,000	18-
23038	GROUNDS MAINTENANCE SUPPLIES	2	0	0	0	0	0	0
23300	UNIFORMS	559	765	765	765	85	850	11
23850	UNTAGGED EQUIPMENT & TOOLS	805	1,000	1,000	1,400	650	2,050	105
	SUBTOTAL *****	36,100	44,765	34,765	37,165	735	37,900	15-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	60	60	0	0	0	100-
37210	TRAINING/SCHOOLS	56	0	0	0	0	0	0
	SUBTOTAL *****	56	60	60	0	0	0	100-

Facilities and Grounds Maintenance

UTILITIES							
48000	TELEPHONES	0	0	0	0	72	0
48050	MOBILE DEVICE SERVICE	658	780	115	0	0	100-
SUBTOTAL *****		658	780	115	0	72	91-
EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	15,660	19,240	19,000	19,240	0	0
60150	PEST CONTROL	5,709	6,478	7,400	8,794	0	35
60200	EQUIP REPAIRS/MAINTENANCE	243	300	1,000	1,000	0	233
SUBTOTAL *****		21,612	26,018	27,400	29,034	0	12
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	53	144	144	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	1,083	1,040	1,037	0	0	100-
SUBTOTAL *****		1,136	1,184	1,181	0	0	100-
OTHER							
86800	EMERGENCY	0	1,000	0	1,000	0	0
SUBTOTAL *****		0	1,000	0	1,000	0	0
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	2,500	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	6,000	0
SUBTOTAL *****		0	0	0	0	8,500	0
TOTAL EXPENDITURES *****		402,535	427,086	416,998	448,139	57,855	22

6102 FM PARKING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	38,898	54,030	54,030	64,103	0	64,103	18
3569	OTHER FEES	70	0	85	0	0	0	0
SUBTOTAL *****		38,968	54,030	54,115	64,103	0	64,103	19
TOTAL REVENUES *****		38,968	54,030	54,115	64,103	0	64,103	19
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	50	0	580	0	580	,060
23035	REPAIR/MAINTENANCE SUPPLIES	103	250	200	400	0	400	60
23050	OTHER SUPPLIES	0	200	0	0	0	0	100-
26600	SIGNS & SIGN SUPPLIES	0	150	0	150	0	150	0
SUBTOTAL *****		103	650	200	1,130	0	1,130	74
UTILITIES								
48200	ELECTRICITY	1,028	1,440	1,200	1,260	0	1,260	12-
SUBTOTAL *****		1,028	1,440	1,200	1,260	0	1,260	12-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	750	524	0	524	0	524	0
60400	GROUNDS MAINTENANCE	11,125	15,000	1,000	24,500	0	24,500	63
SUBTOTAL *****		11,875	15,524	1,000	25,024	0	25,024	61
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	25,856	26,831	26,306	0	0	0	100-
71500	LEASE CHARGES (GASB 87)	0	0	0	27,104	0	27,104	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	300	0	300	0	300	0
SUBTOTAL *****		25,856	27,131	26,306	27,404	0	27,404	1
OTHER								
86900	MISCELLANEOUS	9,355	9,285	9,285	9,285	0	9,285	0
SUBTOTAL *****		9,355	9,285	9,285	9,285	0	9,285	0
TOTAL EXPENDITURES *****		48,217	54,030	37,991	64,103	0	64,103	19

Facilities and Grounds Maintenance

6104 FM GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	231,437	193,233	193,233	238,194	0	238,194	23
	SUBTOTAL *****	231,437	193,233	193,233	238,194	0	238,194	23
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	0	1,000	0	0	0	0
	SUBTOTAL *****	0	0	1,000	0	0	0	0
	TOTAL REVENUES *****	231,437	193,233	194,233	238,194	0	238,194	23
PERSONAL SERVICES								
10100	SALARIES & WAGES	94,128	96,366	96,793	102,128	0	104,042	7
10110	OVERTIME	2,701	5,415	3,055	4,545	0	4,545	16-
10120	HOLIDAY WORKED	1,162	1,215	1,569	1,325	0	1,325	9
10125	FAMILY HOLIDAY WORKED PREMIUM	0	75	394	75	0	75	0
10200	FICA	7,436	7,885	7,668	8,267	0	8,413	6
10300	HEALTH INSURANCE	17,136	17,640	17,819	17,616	0	17,616	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	341	346	346	367	0	368	6
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	1,782	0	1,782	0
10331	CNTY PD DEPENDENT PREM-DENTAL	110	110	110	368	0	368	234
10350	LIFE INSURANCE	216	216	216	216	0	216	0
10375	DENTAL INSURANCE	1,260	1,260	1,286	1,260	0	1,260	0
10400	WORKERS COMP	4,683	2,544	2,188	2,807	0	2,857	12
10500	401(A) MATCH PLAN	1,300	1,560	1,360	1,560	0	1,950	25
10510	CERF-EMPLOYER PD CONTRIBUTION	1,968	1,926	1,964	2,042	0	2,080	8
10800	UNIFORM ALLOWANCE	300	900	900	0	0	900	0
	SUBTOTAL *****	132,741	137,458	135,668	145,558	0	148,997	8
MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	7	7,350	7,000	7,350	0	7,350	0
23038	GROUNDS MAINTENANCE SUPPLIES	5,072	0	0	0	0	0	0
23300	UNIFORMS	145	495	400	495	0	495	0
23850	UNTAGGED EQUIPMENT & TOOLS	2,213	2,200	1,751	2,200	0	2,200	0
23855	UNTAGGED FURNITURE/FIXTURES	286	800	0	800	0	800	0
26300	MATERIAL & CHEMICAL SUPP.	8,084	7,926	7,500	7,926	0	7,926	0
26600	SIGNS & SIGN SUPPLIES	260	290	0	290	0	290	0
	SUBTOTAL *****	16,067	19,061	16,651	19,061	0	19,061	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	45	43	0	0	0	100-
37210	TRAINING/SCHOOLS	42	0	0	0	0	0	0
	SUBTOTAL *****	42	45	43	0	0	0	100-
UTILITIES								
48050	MOBILE DEVICE SERVICE	2,258	2,340	2,100	2,160	0	2,160	7-
48200	ELECTRICITY	95	108	108	108	0	108	0
	SUBTOTAL *****	2,353	2,448	2,208	2,268	0	2,268	7-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	3,935	4,880	5,800	5,940	0	5,940	21
59100	VEHICLE REPAIRS/MAINTENANCE	5,536	2,500	1,000	2,500	0	2,500	0
59105	TIRES	317	700	272	700	0	700	0
	SUBTOTAL *****	9,788	8,080	7,072	9,140	0	9,140	13
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	1,560	2,000	500	2,000	0	2,000	0
60400	GROUNDS MAINTENANCE	40,032	33,000	2,200	35,208	18,000	53,208	61
	SUBTOTAL *****	41,592	35,000	2,700	37,208	18,000	55,208	58
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	40	105	100	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	812	810	778	0	0	0	100-
71100	OUTSOURCED SERVICES	0	1,000	750	1,000	0	1,000	0
71700	BUILDING & EQUIP RENTAL CHARGE	697	500	200	500	0	500	0
	SUBTOTAL *****	1,549	2,415	1,828	1,500	0	1,500	38-

Facilities and Grounds Maintenance

OTHER								
83810	INTERFUND SERVICES USED	1,546	1,900	1,000	1,276	0	1,276	32-
86800	EMERGENCY	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	1,546	3,900	1,000	3,276	0	3,276	16-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	4,857	0	0	0	18,200	18,200	0
	SUBTOTAL *****	4,857	0	0	0	18,200	18,200	0
TOTAL EXPENDITURES *****		210,535	208,407	167,170	218,011	36,200	257,650	24

6105 FM ADMINISTRATION

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	159,286	159,899	170,067	0	170,067	6
10110	OVERTIME	0	0	116	0	0	0	0
10200	FICA	0	12,185	12,130	13,010	0	13,010	6
10300	HEALTH INSURANCE	0	16,788	16,788	17,616	0	17,616	4
10310	COUNTY HSA CONTRIBUTION	0	1,200	1,150	1,200	0	1,200	0
10325	DISABILITY INSURANCE	0	573	573	612	0	612	6
10331	CNTY PD DEPENDENT PREM-DENTAL	0	257	258	257	0	257	0
10350	LIFE INSURANCE	0	216	216	216	0	216	0
10375	DENTAL INSURANCE	0	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	0	2,144	2,147	2,369	0	2,369	10
10500	401(A) MATCH PLAN	0	1,560	1,250	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	3,185	3,084	3,401	0	3,401	6
SUBTOTAL *****		0	198,654	198,871	211,568	0	211,568	7
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	550	500	550	0	550	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	600	560	0	0	0	100-
SUBTOTAL *****		0	1,150	1,060	550	0	550	52-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	60	43	0	0	0	100-
37210	TRAINING/SCHOOLS	0	0	66	0	0	0	0
SUBTOTAL *****		0	60	109	0	0	0	100-
UTILITIES								
48000	TELEPHONES	0	30	152	168	0	168	460
48050	MOBILE DEVICE SERVICE	0	1,440	715	744	0	744	48-
SUBTOTAL *****		0	1,470	867	912	0	912	38-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	360	270	170	0	170	52-
60051	IT EQUIP SERVICE CONTRACT	0	0	138	138	0	138	0
SUBTOTAL *****		0	360	408	308	0	308	14-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	372	300	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	1,040	1,037	0	0	0	100-
SUBTOTAL *****		0	1,412	1,337	0	0	0	100-
OTHER								
85710	TRAVEL-OTHER	0	2,000	0	2,000	0	2,000	0
SUBTOTAL *****		0	2,000	0	2,000	0	2,000	0
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	0	14,325	0	0	0	0
SUBTOTAL *****		0	0	14,325	0	0	0	0
TOTAL EXPENDITURES *****		0	205,106	216,977	215,338	0	215,338	5

Decimal values have been truncated.

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240, 6250

Mission

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to systematically set aside monies each year to pay for future major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center, lessee of the County-owned facility. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility related capital repair and replacement expenditures for County-owned buildings not accounted for within another CRR fund.
- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)
- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)
- Capital Repairs and Replacements-Road and Bridge Maintenance Operations Facilities (Fund 624; Dept. No. 6240)
- Capital Repair and Replacements-Emergency Communications Center (Fund 625: Dept. No. 6250)

Capital Repairs and Replacements Fund – County (620): This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities except for the Health Facility and Road and Bridge Maintenance Operations facilities. Repairs or replacements having a cost of \$20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100) or Road and Bridge Maintenance Operations (see Dept. No. 2040). These thresholds are subject to periodic review 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 exterior; replacement of the Jail and Juvenile Detention intercom systems; replacement of the Jail chiller and hot water production equipment; and replacement of the fire suppression monitoring system at the Government Center. In addition, two mill and overlay parking lot projects (Jail Visitor Lot and downtown 10th and Park Lot) were re-budgeted.

There are no other significant changes to the budget.

Annual Budget

6200 CAPITAL R&R – GENERAL

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	261,603	265,746	265,746	265,745	0	265,745	0
	SUBTOTAL *****	261,603	265,746	265,746	265,745	0	265,745	0
INTEREST								
3711	INT-OVERNIGHT	1,636	1,435	980	1,435	0	1,435	0
3712	INT-LONG TERM INVEST	18,945	17,490	11,805	17,490	0	17,490	0
3798	INC/DEC IN FV OF INVESTMENTS	4,568	0	0	0	0	0	0
	SUBTOTAL *****	25,149	18,925	12,785	18,925	0	18,925	0
	TOTAL REVENUES *****	286,752	284,671	278,531	284,670	0	284,670	0
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	0	45,577	45,577	0
	SUBTOTAL *****	0	0	0	0	45,577	45,577	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	0	697,000	777,000	0
60110	MAJOR BLDG REPAIRS/REPL	48,499	37,800	37,800	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	20,967	0	0	0	157,000	157,000	0
60400	GROUNDS MAINTENANCE	0	67,000	0	67,000	0	67,000	0
	SUBTOTAL *****	69,466	104,800	37,800	67,000	854,000	1,001,000	855
OTHER								
86910	PY ENCUMBRANCES NOT USED	-1,750	0	0	0	0	0	0
	SUBTOTAL *****	-1,750	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	67,716	104,800	37,800	67,000	899,577	1,046,577	899

6220 CAPITAL R&R – FAMILY HLTH CNTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	99	80	58	80	0	80	0
3712	INT-LONG TERM INVEST	1,148	1,100	692	1,100	0	1,100	0
3798	INC/DEC IN FV OF INVESTMENTS	276	0	0	0	0	0	0
	SUBTOTAL *****	1,523	1,180	750	1,180	0	1,180	0

Capital Repairs and Replacement

MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	7,031	7,031	7,031	7,031	0	7,031 0
	SUBTOTAL *****	7,031	7,031	7,031	7,031	0	7,031 0
	TOTAL REVENUES *****	8,554	8,211	7,781	8,211	0	8,211 0
MATERIALS & SUPPLIES							
23035	REPAIR/MAINTENANCE SUPPLIES	6	700	100	100	0	100 85-
	SUBTOTAL *****	6	700	100	100	0	100 86-
EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	100	0	100 0
60200	EQUIP REPAIRS/MAINTENANCE	104	6,881	2,590	6,881	0	6,881 0
	SUBTOTAL *****	104	6,981	2,590	6,981	0	6,981 0
	TOTAL EXPENDITURES *****	110	7,681	2,690	7,081	0	7,081 8-

6230 CAPITAL R&R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT								%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2021 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
INTEREST								
3711	INT-OVERNIGHT	35	35	0	0	0	0	100-
3712	INT-LONG TERM INVEST	404	465	0	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	104	0	0	0	0	0	0
SUBTOTAL *****		543	500	0	0	0	0	100-
TOTAL REVENUES *****		543	500	0	0	0	0	100-

6240 CAPITAL R&R - R&B

624 CAPITAL R & R - ROAD & BRIDGE							%CHG	
ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	150,000	150,000	150,000	150,000	0	150,000	0
SUBTOTAL *****		150,000	150,000	150,000	150,000	0	150,000	0
INTEREST								
3711	INT-OVERNIGHT	813	1,500	500	500	0	500	66-
3712	INT-LONG TERM INVEST	9,519	10,000	6,000	6,000	0	6,000	40-
3798	INC/DEC IN FV OF INVESTMENTS	1,774	0	0	0	0	0	0
SUBTOTAL *****		12,106	11,500	6,500	6,500	0	6,500	43-
TOTAL REVENUES *****		162,106	161,500	156,500	156,500	0	156,500	3-

6250 CAPITAL R&R - ECC&SUPPORT BLDG

625 CAPITAL R & R - ECC								%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	36,182	49,677	49,677	49,677	0	49,677	0
	SUBTOTAL *****	36,182	49,677	49,677	49,677	0	49,677	0

Capital Repairs and Replacement

3711 INT-OVERNIGHT	101	10	77	10	0	10	0
3712 INT-LONG TERM INVEST	1,215	130	933	130	0	130	0
3798 INC/DEC IN FV OF INVESTMENTS	213	0	0	0	0	0	0
SUBTOTAL *****	1,529	140	1,010	140	0	140	0
TOTAL REVENUES *****	37,711	49,817	50,687	49,817	0	49,817	0

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

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

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

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

Budget Highlights

There are no significant changes to these budgets.

Annual Budget

6210 UTILITIES-GOVERNMENT CENTER

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	133,349	111,320	111,320	138,165	0	138,165	24
	SUBTOTAL *****	133,349	111,320	111,320	138,165	0	138,165	24
INTEREST								
3711	INT-OVERNIGHT	256	370	160	370	0	370	0
3712	INT-LONG TERM INVEST	3,073	2,830	1,903	2,830	0	2,830	0
3798	INC/DEC IN FV OF INVESTMENTS	604	0	0	0	0	0	0
	SUBTOTAL *****	3,933	3,200	2,063	3,200	0	3,200	0
	TOTAL REVENUES *****	137,282	114,520	113,383	141,365	0	141,365	23
UTILITIES								
48000	TELEPHONES	989	1,035	1,068	0	0	0	100-
48100	NATURAL GAS	18,206	14,395	35,583	37,365	0	37,365	159
48200	ELECTRICITY	88,611	87,365	89,615	92,305	0	92,305	5
48300	WATER	1,677	1,715	1,685	1,705	0	1,705	0
48400	SOLID WASTE	4,486	4,490	4,486	4,490	0	4,490	0
48500	STORM WATER UTILITY	340	360	340	340	0	340	5-
48600	SEWER USE	1,959	1,960	1,955	1,960	0	1,960	0
	SUBTOTAL *****	116,268	111,320	134,732	138,165	0	138,165	24
	TOTAL EXPENDITURES *****	116,268	111,320	134,732	138,165	0	138,165	24

6211 UTILITIES-COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	238,990	202,670	202,670	214,020	0	214,020	5
	SUBTOTAL *****	238,990	202,670	202,670	214,020	0	214,020	6
	TOTAL REVENUES *****	238,990	202,670	202,670	214,020	0	214,020	6

Building Utilities

UTILITIES							
48000	TELEPHONES	989	1,035	1,070	0	0	100-
48100	NATURAL GAS	26,559	24,695	42,165	44,275	0	79
48200	ELECTRICITY	153,680	158,410	149,000	152,725	0	3-
48300	WATER	5,616	7,160	5,815	5,990	0	16-
48400	SOLID WASTE	6,768	6,770	6,769	6,770	0	0
48500	STORM WATER UTILITY	909	965	910	910	0	5-
48600	SEWER USE	3,481	3,635	3,345	3,350	0	7-
SUBTOTAL *****		198,002	202,670	209,074	214,020	0	6
TOTAL EXPENDITURES *****		198,002	202,670	209,074	214,020	0	6

6212 UTILITIES-JOHNSON BUILDING

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	16,786	15,775	15,775	17,100	0	17,100	8
SUBTOTAL *****		16,786	15,775	15,775	17,100	0	17,100	8
TOTAL REVENUES *****		16,786	15,775	15,775	17,100	0	17,100	8
UTILITIES								
48100	NATURAL GAS	2,671	2,635	3,225	3,385	0	3,385	28
48200	ELECTRICITY	10,095	10,855	11,115	11,390	0	11,390	4
48300	WATER	269	295	365	375	0	375	27
48400	SOLID WASTE	841	845	842	845	0	845	0
48500	STORM WATER UTILITY	818	875	819	820	0	820	6-
48600	SEWER USE	253	270	284	285	0	285	5
SUBTOTAL *****		14,947	15,775	16,650	17,100	0	17,100	8
TOTAL EXPENDITURES *****		14,947	15,775	16,650	17,100	0	17,100	8

6215 UTILITIES-BOONE ANNEX

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2020 ACTUAL	2021 BUDGET + REVISIONS	2021 ESTIMATED	2022 CORE REQUEST	2022 SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	14,435	15,355	15,355	17,260	0	17,260	12
SUBTOTAL *****		14,435	15,355	15,355	17,260	0	17,260	12
TOTAL REVENUES *****		14,435	15,355	15,355	17,260	0	17,260	12
UTILITIES								
48100	NATURAL GAS	956	1,190	891	935	0	935	21-
48200	ELECTRICITY	14,070	13,195	14,965	15,335	0	15,335	16
48300	WATER	290	315	297	305	0	305	3-
48450	SOLID WASTE - RECYCLING	266	225	267	270	0	270	20
48500	STORM WATER UTILITY	163	175	163	165	0	165	5-
48600	SEWER USE	246	255	250	250	0	250	1-
SUBTOTAL *****		15,991	15,355	16,833	17,260	0	17,260	12
TOTAL EXPENDITURES *****		15,991	15,355	16,833	17,260	0	17,260	12

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
		2020	2021		2022	2022	2022	
			BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	PY
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	INTEREST							
3711	INT-OVERNIGHT	36	50	20	20	0	20	60-
3712	INT-LONG TERM INVEST	412	450	250	250	0	250	44-
3798	INC/DEC IN FV OF INVESTMENTS	109	0	0	0	0	0	0
	SUBTOTAL *****	557	500	270	270	0	270	46-
	TOTAL REVENUES *****	557	500	270	270	0	270	46-
	OTHER							
83150	SCHOLARSHIPS	676	600	494	500	0	500	16-
	SUBTOTAL *****	676	600	494	500	0	500	17-
	TOTAL EXPENDITURES *****	676	600	494	500	0	500	17-

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

721 UNION CEMETERY TRUST							%CHG	
		2020	2021		2022	2022	FROM	
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2021 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	2022 ADOPTED BUDGET	PY BUD
	INTEREST							
3711	INT-OVERNIGHT	6	10	4	4	0	4	60-
3712	INT-LONG TERM INVEST	72	90	40	40	0	40	55-
3798	INC/DEC IN FV OF INVESTMENTS	18	0	0	0	0	0	0
	SUBTOTAL *****	96	100	44	44	0	44	56-
	TOTAL REVENUES *****	96	100	44	44	0	44	56-

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

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

Budget Highlights

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

Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

723 ROCKY FORK CEMETERY TRUST FUND								%CHG
		2020	2021		2022	2022	2022	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2021	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTEREST								
3711	INT-OVERNIGHT	65	150	35	35	0	35	76-
3712	INT-LONG TERM INVEST	743	1,100	400	400	0	400	63-
3798	INC/DEC IN FV OF INVESTMENTS	202	0	0	0	0	0	0
SUBTOTAL *****		1,010	1,250	435	435	0	435	65-
TOTAL REVENUES *****		1,010	1,250	435	435	0	435	65-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	3,481	2,705	0	6,114	0	6,114	126
SUBTOTAL *****		3,481	2,705	0	6,114	0	6,114	126
TOTAL EXPENDITURES *****		3,481	2,705	0	6,114	0	6,114	126

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 were 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 concluded 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 is complete, and the project is expected to bid in late 2021 or early 2022 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 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. The design was completed in 2021 and a determination was made to move forward with the proposed solution(s); monies were transferred from the Record Preservation Fund, the Tax Maintenance Fund, and the Assessment Fund into a capital project fund. Construction is expected to occur throughout late 2021 and early 2022.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2022
Emergency Communications Center (ECC)	Design, construct, and equip a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services. Includes contracted project management services.	Facility: \$ 13,304,000	Approved 2014	Project completed.
		Radio/Technology: 8,650,000	Approved 2014	
		Total \$ <u><u>21,954,000</u></u>		
ECC Back-Up Center	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment: \$ <u><u>1,200,000</u></u>	Approved 2016	Project completed.
ECC Support Building	Design and construct a support facility which will house BCJC radio system maintenance activities, EM supplies and small equipment and Prosecuting Attorney evidence storage	Facility: \$ <u><u>2,875,000</u></u>	Approved 2019	Project completed.
		Facility: \$ <u><u>3,500,000</u></u>	Approved 2019	Completion expected early 2022
Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2022
Government Center- Security Improvements	Improve physical security- First Floor	Facility: \$ <u><u>310,000</u></u>	Approved 2020-2021	Project construction approved in 2021; expected completion is early 2022

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 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 and annually thereafter
* Unused amounts will be returned to the 911/EM Sales Tax Fund and used for future radio and technology needs.						
<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	2021-2022 and annually thereafter
(\$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
\$ -	3,500,000	3,500,000	\$100,000	Utilities and insurance; facility maintenance and repair, 1 additional FTE	Road and Bridge Fund	2023

Project Funding Source			Estimated Annual Operating Impact			
Transfers from Special Revenue Funds	Total Funding Sources		Estimated Cost	Description	Funding Source	Year of Fiscal Impact
\$ 310,000	310,000		none	none	n/a	n/a

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.

The Government Center Security Improvement project will improve the physical safety and social-distancing barriers for the first floor high-traffic and high-volume offices.

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.	\$ 1,500,000
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.	\$ -
Government Center Security Improvement	This fund accounts for the design, construction, and furnishings associated with the Government Center Security Improvement project	The project is expected be completed in 2022	\$ -

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	2020			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,612	1	9.50%	8,608	1	9.96%
University Hospital & Clinics	5,217	2	5.75%	4,468	2	5.17%
Veterans United Home Loans	3,502	3	3.86%			
Columbia Public Schools	2,666	4	2.94%	2,117	3	2.45%
Harry S. Truman Veterans Hospital	1,602	5	1.77%	1,278	6	1.48%
City of Columbia	1,517	6	1.67%	1,332	5	1.54%
Boone Hospital Center	1,336	7	1.47%	1,655	4	1.92%
Shelter Insurance Companies	1,299	8	1.43%	1,078	8	1.25%
Joe Machens Dealerships	777	9	0.86%			
MBS Textbook Exchange	675	10	0.74%	1,239	7	1.43%
Hubbell Power Systems, Inc	-		-	758	10	0.88%
State Farm Insurance Companies	-		-	1,063	9	1.23%
Total employment for principal employers	<u>27,203</u>		<u>30.00%</u>	<u>23,596</u>		<u>27.31%</u>
Total county employment	<u>90,679</u>			<u>86,410</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)			
2011	6,010,688	0.25%	165,847	1.64%	38,369	6,363,383	5.7%	8.6%	8.9%
2012	6,021,988	0.19%	168,530	1.62%	40,395	6,807,769	4.6%	7.2%	8.1%
2013	6,044,171	0.37%	170,773	1.33%	41,028	7,006,474	4.5%	6.8%	7.4%
2014	6,063,589	0.32%	172,717	1.14%	41,418	7,153,637	4.1%	6.2%	6.2%
2015	6,083,672	0.33%	174,974	1.31%	42,302	7,401,758	3.5%	5.1%	5.3%
2016	6,091,176	0.12%	176,594	0.93%	43,292	7,645,037	3.2%	4.5%	4.9%
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%	48,525	8,756,923	2.4%	3.3%	3.7%
2020	6,154,913	0.28%	183,610	1.74%	51,330	9,392,924	4.2%	6.1%	8.1%

Sources:

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

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2019	35,244,369	110,138,653	3,050,970,051	13,497,716,322
2020	36,614,013	114,418,791	3,121,446,754	13,791,469,008

Statistical and Demographic Information cont'd

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

	2011	2013	2014	2015	2016	2017	2018	2019	2020	2021
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1095
Road and Bridge (1)	0.0475	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0459
Group Homes	0.1130	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1136	0.1120
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>\$ 0.2836</u>	<u>\$ 0.2674</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Columbia Public Schools	4.8812	5.4239	5.4868	5.4656	6.0430	6.0555	6.1425	6.0988	6.0984	5.6932
Southern Boone County R-I Schools	4.9660	4.9920	5.0263	5.0300	5.0988	5.0861	5.0885	5.7918	5.7918	5.7901
Hallsville R-IV Schools	4.2411	4.2922	4.2718	4.2991	4.3033	5.1033	5.1033	4.9637	5.0274	4.9539
Sturgeon R-V Schools	4.9260	5.0812	5.0932	5.1190	5.0570	5.0508	5.0484	5.0364	5.0536	5.0441
Centralia R-VI Schools	4.3595	4.3595	4.3595	4.3282	4.3382	4.3493	4.3595	4.3327	4.3331	4.3162
Harrisburg R-VIII Schools	4.5533	4.5137	4.5417	4.5611	5.2515	5.2515	5.2515	5.2515	5.2535	5.2535
New Franklin R-I Schools	3.9620	4.0206	4.0138	4.1111	4.0475	4.0475	4.1085	4.1286	5.2496	5.2496
Fayette R-III Schools	4.2095	4.2514	4.2528	4.2528	4.2528	4.2528	4.2762	4.9962	4.9962	4.9962
North Callaway R-I Schools	3.7904	3.8351	3.8336	3.7925	3.7971	3.9102	4.6602	4.6602	4.6602	4.6724
City of Ashland	0.2612	0.2635	0.2635	0.2641	0.2480	0.2480	0.2480	0.2480	0.2480	0.2404
City of Centralia	0.9590	0.9620	0.9662	0.9697	0.9661	0.9661	0.9661	0.9529	0.9529	0.9322
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4075	0.4078	0.4032
City of Hallsville	0.8689	0.8509	0.8636	0.8500	0.8490	0.8400	0.8400	0.5593	0.5655	0.5399
City of Sturgeon	0.5414	0.5493	0.5547	0.5547	0.5473	0.5473	0.5539	0.5363	0.5367	0.5161
Town of Harrisburg	0.3424	0.3479	0.3483	0.3562	0.3578	0.3640	0.3645	0.3645	0.3655	0.3530
Village of Hartsburg	0.5141	0.5765	0.5798	0.5798	0.5291	0.5409	0.5409	0.5409	-	0.5507
Town of Huntsdale	-	-	-	-	-	-	-	-	-	-
City of Rocheport	0.2586	0.2674	0.2710	0.2744	0.2656	0.2656	0.2707	0.2707	0.2707	0.2639
Special Business District	-	-	-	-	-	-	-	-	-	-
Boone County Fire Protection District	0.6299	0.6010	0.8793	0.8842	0.8842	0.8842	0.8842	0.8842	0.8842	0.8828
Southern Boone County Fire District	0.3567	0.4149	0.3904	0.3607	0.3803	0.3777	0.3728	0.4999	0.4999	0.4926
Boone County Library District	0.3001	0.3036	0.3091	0.3091	0.3091	0.3091	0.3091	0.3064	0.3064	0.3022
Centralia Library District	0.3782	0.3785	0.6285	0.6285	0.5969	0.5505	0.5508	0.5435	0.5435	0.5284
Columbia Regional Library District	0.5221	0.5382	0.5382	0.5224	0.5088	0.3091	0.3091	0.3064	0.3064	0.3022
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.9000	\$ 0.0900	\$ 0.0901	\$ 0.0881	\$ 0.0882	\$ 0.0872

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, 2022

Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
Combined Sales Tax Rates		5.975%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates		6.475%	
Huntsdale	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City Capital Improvements	0.500%	Permanent
Combined Sales Tax Rates		6.475%	
Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
Combined Sales Tax Rates		7.475%	
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
Combined Sales Tax Rates		7.975%	

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Statistical and Demographic Information cont'd

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Ashland	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates		8.475%	
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
	City Public Safety	0.500%	Permanent
Combined Sales Tax Rates		8.475%	
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2025
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2022
Combined Sales Tax Rates		7.975%	
Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	Combined Sales Tax Rates	6.975%	
Hallsville	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	City Stormwater and Parks	0.125%	Permanent
Combined Sales Tax Rates		7.600%	

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Statistical and Demographic Information cont'd

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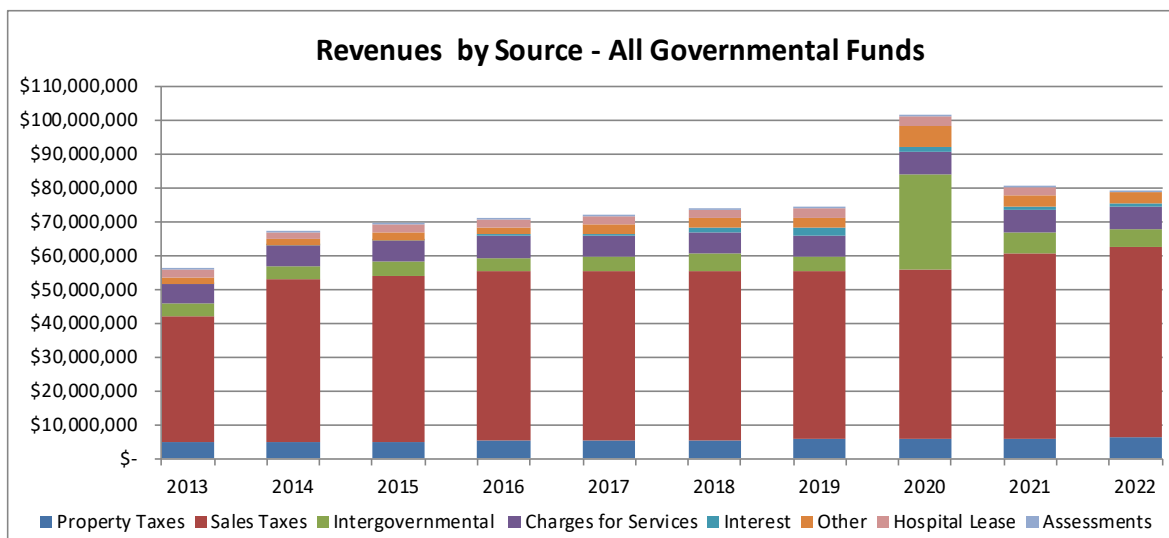
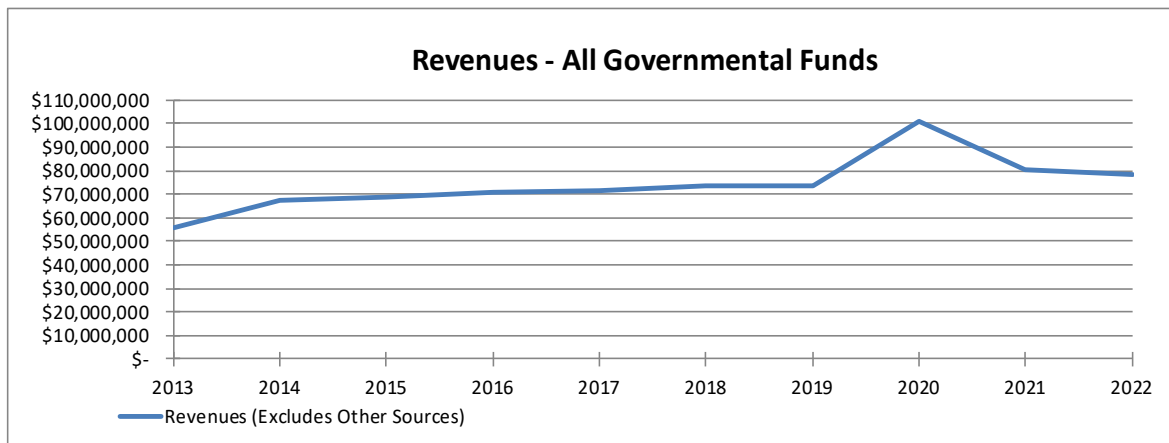
*****Additional sales taxes apply within the boundaries of various special taxing districts:*****		
Special Taxing Districts		
Community Improvement District (CID) - Ashland (+1.00%)		9.475%
Community Improvement District (CID) - Various Columbia locations (+0.50%)		8.475%
Transportation Development 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)

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 4,538,698	\$ 4,774,469	\$ 4,833,291	\$ 5,019,805	\$ 5,146,705
Assessments	232,494	303,673	240,172	182,348	152,400
Sales Taxes	37,541,613	48,137,970	49,173,652	50,087,949	50,291,393
Intergovernmental	3,458,898	3,762,947	3,914,051	3,845,288	4,300,564
Charges for Services	5,996,720	6,020,120	6,146,723	6,850,421	6,012,220
Interest	38,189	210,153	251,064	400,345	669,113
Hospital Lease	2,293,068	2,327,004	2,344,924	2,361,806	2,410,696
Other	1,634,893	1,620,343	2,171,381	1,841,738	2,652,884
Total	\$ 55,734,573	\$ 67,156,679	\$ 69,075,258	\$ 70,589,700	\$ 71,635,975

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 5,251,403	\$ 5,542,336	\$ 5,683,135	\$ 5,491,392	\$ 6,013,375
Assessments	162,796	154,288	128,689	83,613	72,652
Sales Taxes	49,894,292	49,783,514	50,187,990	55,215,000	56,307,000
Intergovernmental	5,181,034	3,970,247	27,806,464	6,114,044	5,242,229
Charges for Services	6,441,010	6,379,422	6,954,544	6,562,086	6,728,782
Interest	1,287,998	2,466,374	1,369,771	724,303	943,478
Hospital Lease	2,461,187	2,508,196	2,565,382	2,600,272	0
Other	2,938,746	2,956,751	6,179,316	3,497,486	3,208,956
Total	\$ 73,618,466	\$ 73,761,128	\$ 100,875,291	\$ 80,288,196	\$ 78,516,472

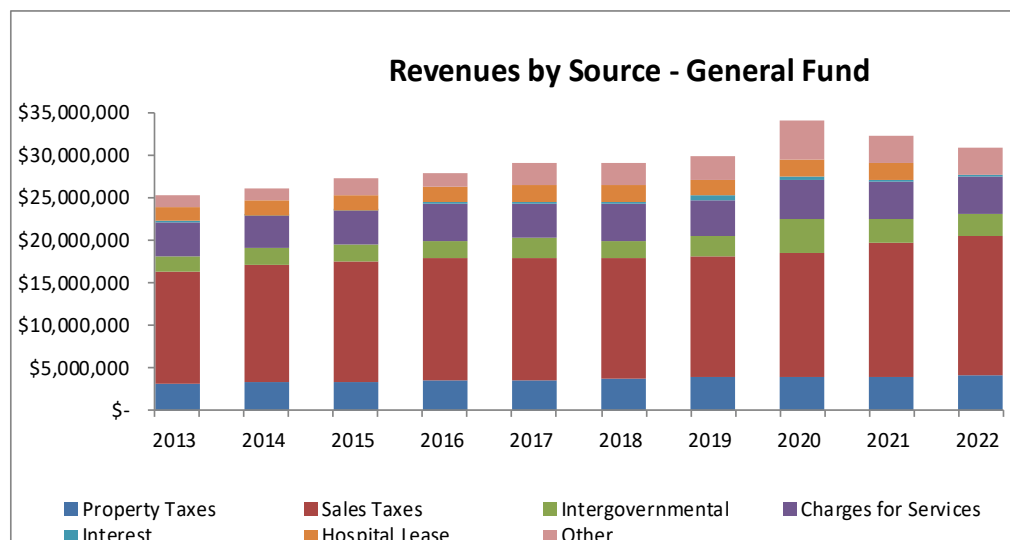
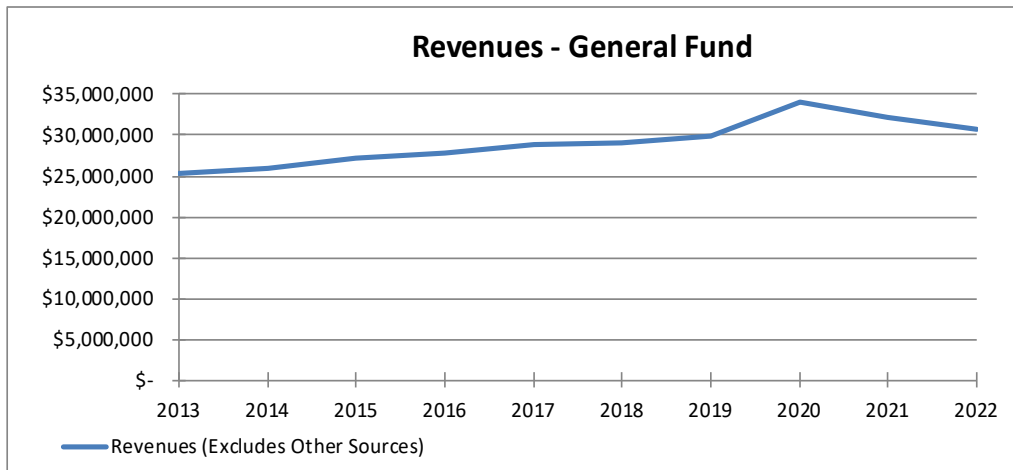


Revenues by Source cont'd

General Fund (Major Fund)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Property Taxes	\$ 3,177,727	\$ 3,339,334	\$ 3,383,431	\$ 3,512,970	\$ 3,604,401
Sales Taxes	13,165,037	13,770,424	14,034,684	14,281,327	14,335,906
Intergovernmental	1,745,996	1,899,352	2,020,034	2,048,902	2,385,520
Charges for Services	4,059,082	3,877,499	4,016,566	4,472,121	3,967,294
Interest	21,037	52,185	59,982	97,245	227,827
Hospital Lease	1,784,468	1,810,877	1,824,822	1,837,960	1,876,006
Other	1,375,622	1,265,448	1,905,465	1,624,839	2,546,565
Total	\$ 25,328,969	\$ 26,015,119	\$ 27,244,984	\$ 27,875,364	\$ 28,943,519

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Property Taxes	\$ 3,673,856	\$ 3,887,585	\$ 3,979,529	\$ 3,850,412	\$ 4,223,300
Sales Taxes	14,233,384	14,193,550	14,459,278	15,905,000	16,223,000
Intergovernmental	2,049,896	2,292,705	4,064,323	2,709,487	2,607,252
Charges for Services	4,259,676	4,202,743	4,549,816	4,349,059	4,407,239
Interest	272,499	580,074	364,795	196,677	260,677
Hospital Lease	1,915,590	1,952,178	1,996,687	2,023,842	-
Other	2,731,927	2,814,613	4,654,645	3,136,302	3,073,810
Total	\$ 29,136,828	\$ 29,923,448	\$ 34,069,073	\$ 32,170,779	\$ 30,795,278

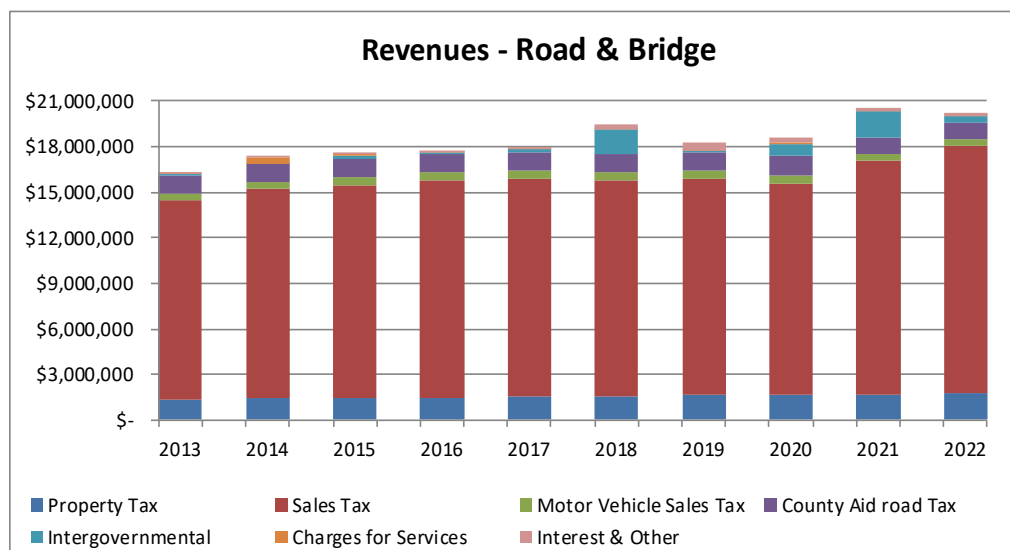
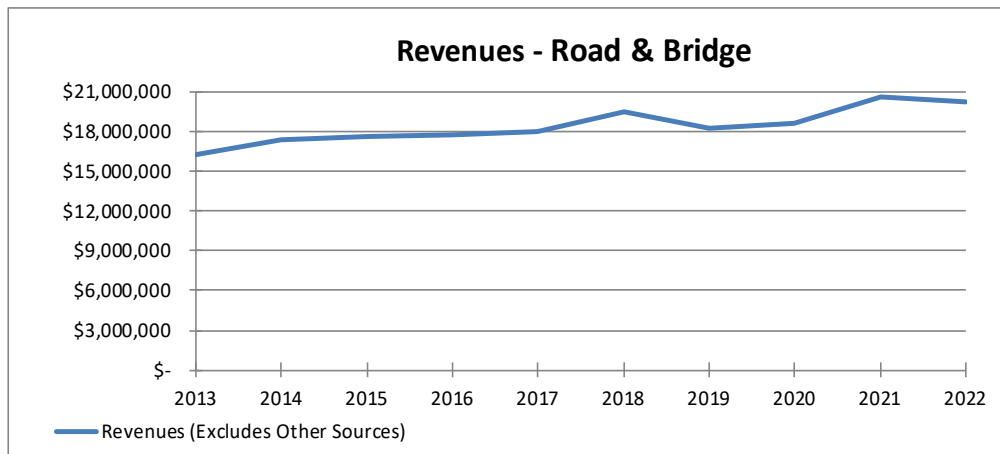


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Property Tax	\$ 1,360,971	\$ 1,435,135	\$ 1,449,860	\$ 1,506,835	\$ 1,542,304
Sales Tax	13,149,084	13,754,107	14,017,758	14,270,107	14,322,240
Motor Vehicle Sales Tax	428,153	478,831	508,312	508,987	534,408
County Aid road Tax	1,161,599	1,207,067	1,233,074	1,246,749	1,255,175
Intergovernmental	71,397	30,684	228,034	38,716	132,025
Charges for Services	78,538	341,568	129,040	35,054	34,170
Interest & Other	20,117	99,792	99,198	115,961	174,186
Total	\$ 16,269,859	\$ 17,347,184	\$ 17,665,276	\$ 17,722,409	\$ 17,994,508

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Property Tax	\$ 1,577,547	\$ 1,654,751	\$ 1,703,606	1,640,980	\$ 1,790,075
Sales Tax	14,215,362	14,181,969	13,911,381	15,408,195	16,216,000
Motor Vehicle Sales Tax	526,497	541,022	541,022	489,805	489,750
County Aid road Tax	1,229,266	1,229,266	1,229,266	1,113,550	1,114,000
Intergovernmental	1,554,369	70,274	824,130	1,674,711	408,674
Charges for Services	32,559	36,096	47,790	8,162	8,105
Interest & Other	307,549	518,392	350,888	203,850	195,570
Total	\$ 19,443,149	\$ 18,231,770	\$ 18,608,083	\$ 20,539,253	\$ 20,222,174

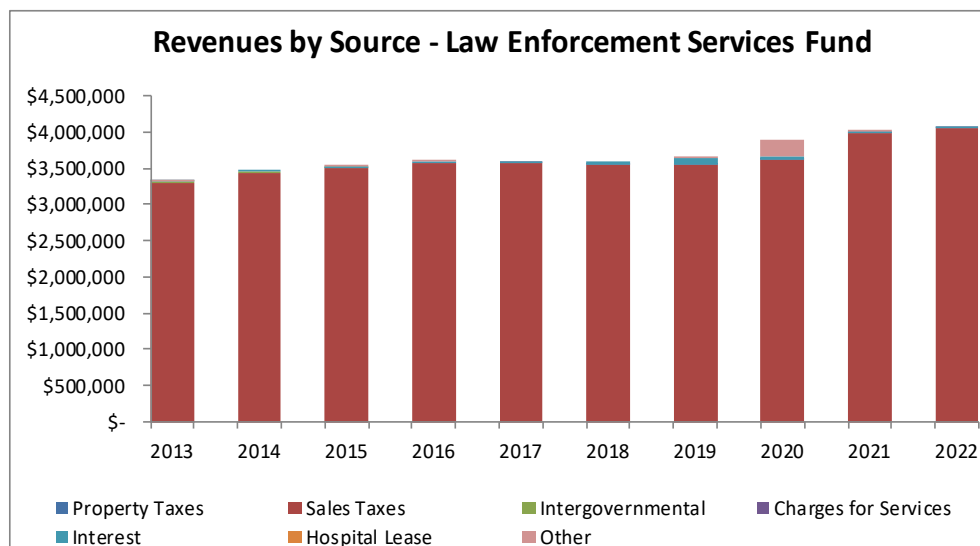
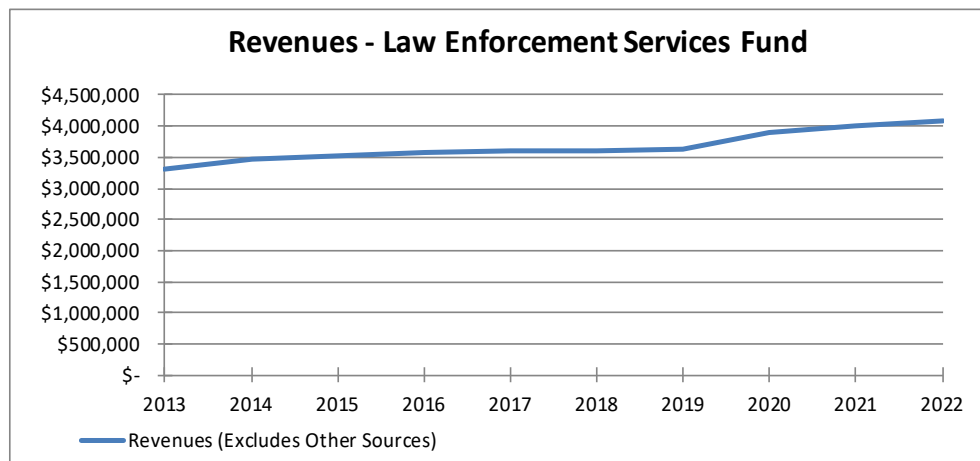


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,285,946	3,438,362	3,504,432	3,567,736	3,580,551
Intergovernmental	26,495	12,517	6,061	-	-
Charges for Services	-	-	-	-	309
Interest	805	10,522	9,807	18,302	19,715
Hospital Lease	-	-	-	-	-
Other	624	-	3,714	750	-
Total	\$ 3,313,870	\$ 3,461,401	\$ 3,524,014	\$ 3,586,788	\$ 3,600,575

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,553,618	3,545,740	3,613,099	3,974,000	4,054,000
Intergovernmental	-	-	-	-	-
Charges for Services	378	183	61	100	300
Interest	43,511	83,337	43,054	23,600	23,600
Hospital Lease	-	-	-	-	-
Other	-	2,359	231,887	9,077	-
Total	\$ 3,597,507	\$ 3,631,619	\$ 3,888,101	\$ 4,006,777	\$ 4,077,900

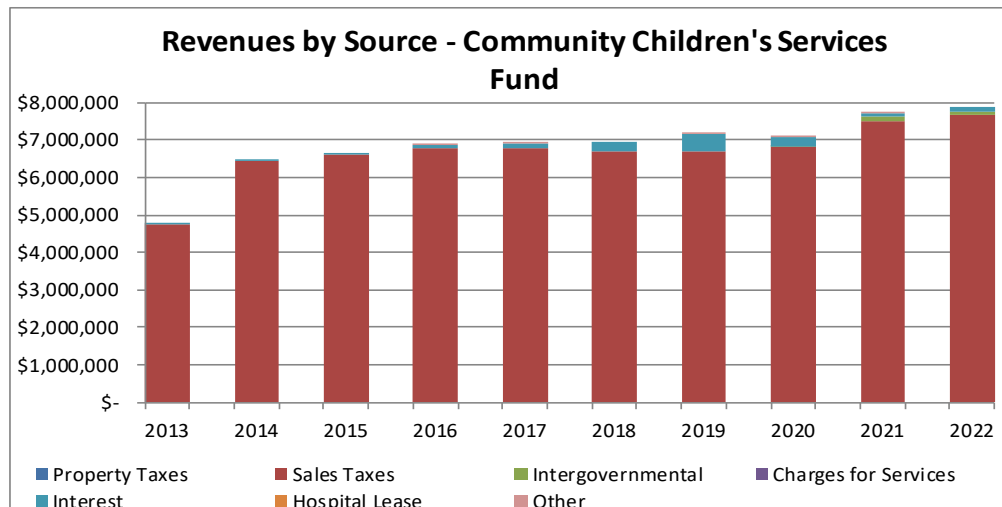
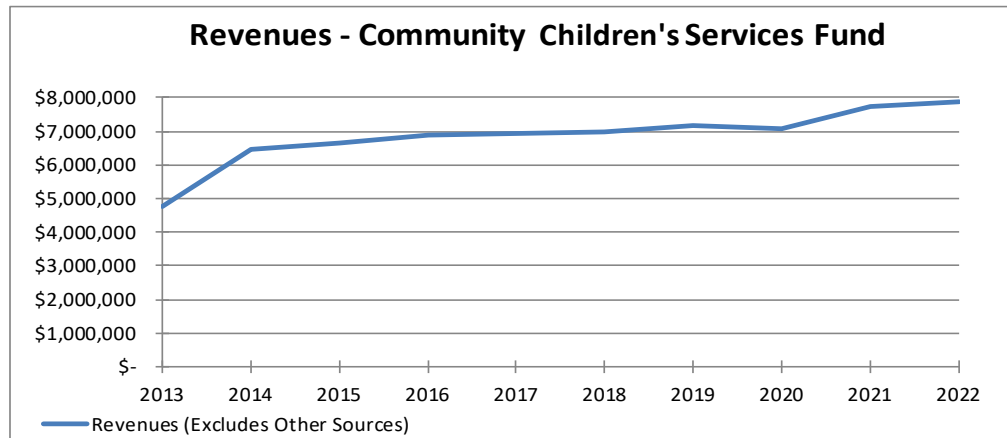


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	4,741,873	6,438,173	6,617,337	6,766,351	6,775,920
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	5,231	33,684	44,875	107,095	143,487
Hospital Lease	-	-	-	-	-
Other	-	-	-	11,940	3,111
Total	\$ 4,747,104	\$ 6,471,857	\$ 6,662,212	\$ 6,885,386	\$ 6,922,518

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,689,788	6,675,451	6,818,501	7,500,000	7,650,000
Intergovernmental	-	-	20,920	110,000	110,000
Charges for Services	-	-	-	-	-
Interest	266,008	462,100	240,662	114,000	114,000
Hospital Lease	-	-	-	-	-
Other	-	7,547	7,189	25,512	-
Total	\$ 6,955,796	\$ 7,145,098	\$ 7,087,272	\$ 7,749,512	\$ 7,874,000

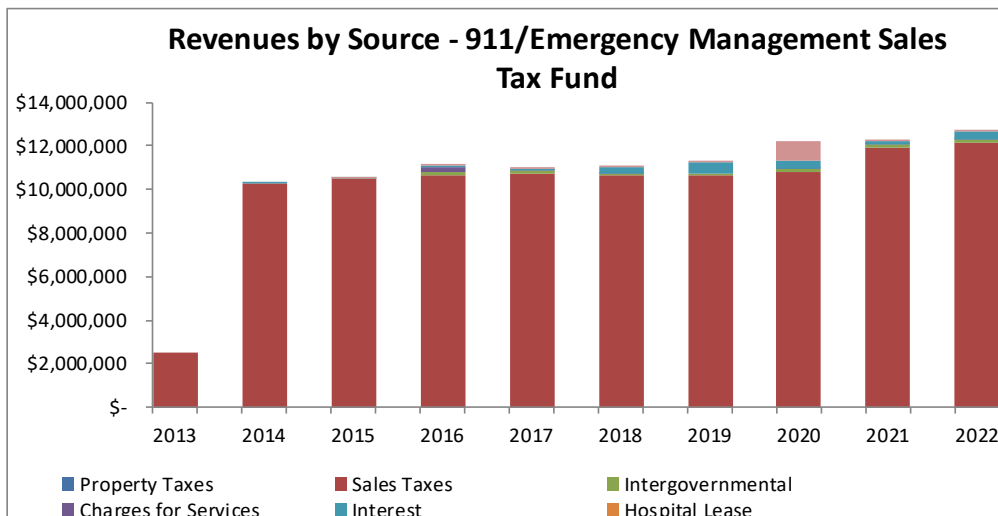
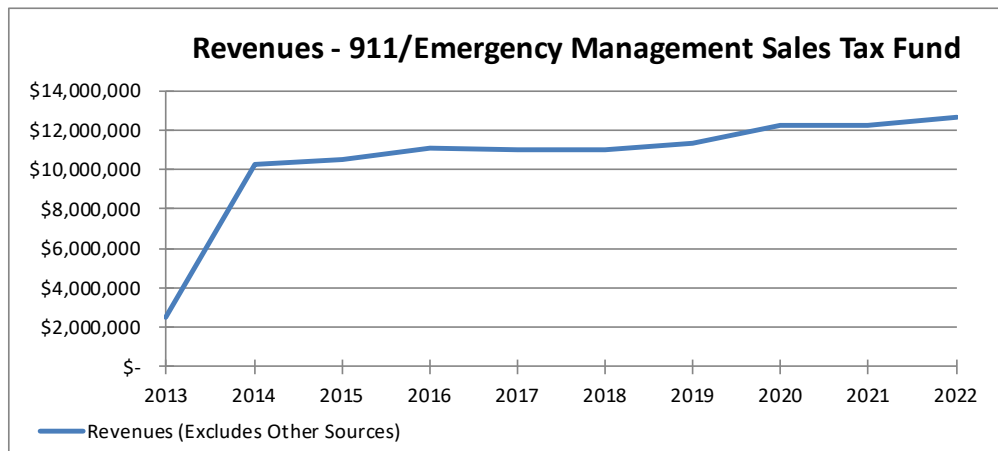


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,529,281	10,251,257	10,486,996	10,689,521	10,734,048
Intergovernmental	-	-	1,283	113,109	154,717
Charges for Services	-	-	-	227,685	101
Interest	(401)	22,079	47,858	37,777	86,919
Hospital Lease	-	-	-	-	-
Other	-	-	10,007	386	1,713
Total	\$ 2,528,880	\$ 10,273,336	\$ 10,546,144	\$ 11,068,478	\$ 10,977,498

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	10,656,229	10,635,918	10,838,095	11,922,000	12,160,000
Intergovernmental	83,236	79,383	114,779	121,000	135,958
Charges for Services	545	-	118	504	750
Interest	280,617	571,840	358,545	188,130	340,000
Hospital Lease	-	-	-	-	-
Other	1,030	6,129	939,440	1,250	18,250
Total	\$ 11,021,657	\$ 11,293,270	\$ 12,250,977	\$ 12,232,884	\$ 12,654,958

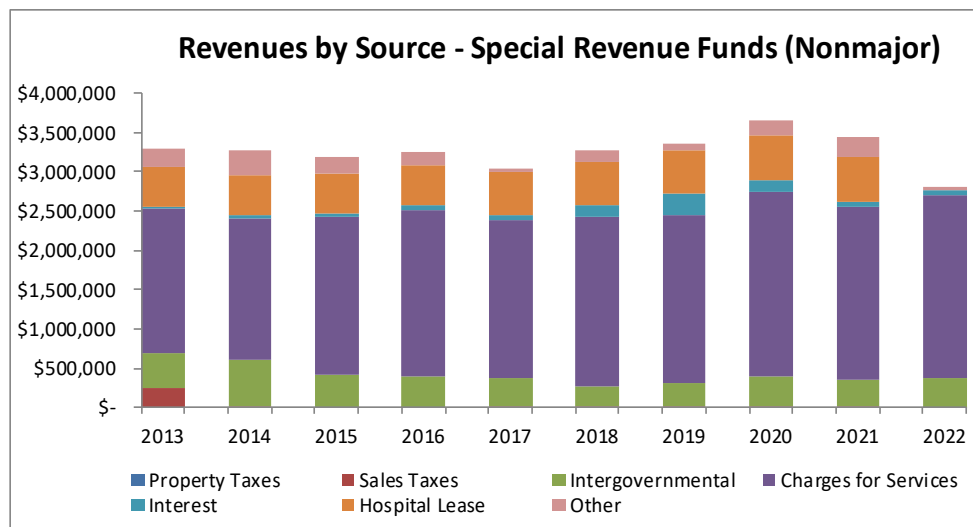
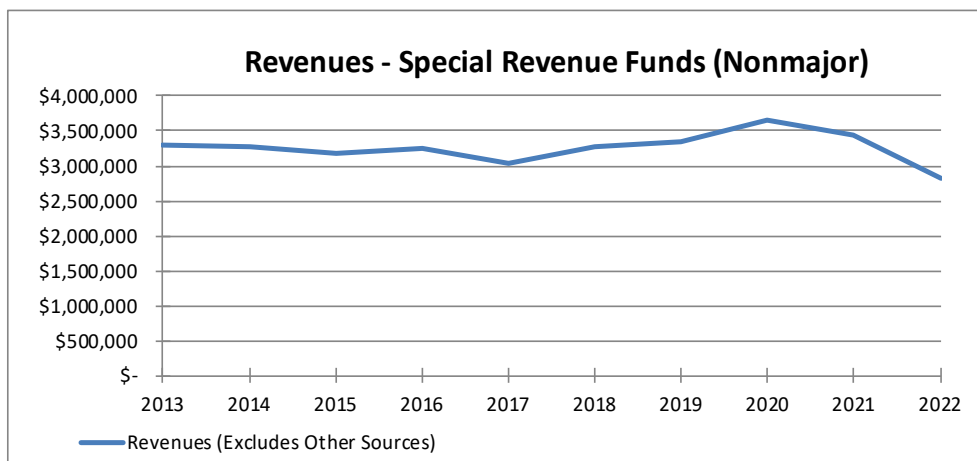


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	242,239	6,816	4,133	3,920	8,320
Intergovernmental	441,321	603,013	416,381	389,960	366,920
Charges for Services	1,859,100	1,801,053	2,001,117	2,115,561	2,010,346
Interest	4,352	39,758	38,624	60,687	70,610
Hospital Lease	508,600	516,127	520,102	523,846	534,690
Other	245,171	305,378	201,463	164,171	43,794
Total	\$ 3,300,783	\$ 3,272,145	\$ 3,181,820	\$ 3,258,145	\$ 3,034,680

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	19,414	9,864	6,614	16,000	4,000
Intergovernmental	259,701	295,856	380,212	336,896	376,595
Charges for Services	2,147,852	2,140,400	2,356,759	2,204,261	2,312,388
Interest	148,087	268,511	142,891	65,182	68,351
Hospital Lease	545,597	556,018	568,695	576,430	-
Other	162,553	83,909	195,764	252,810	52,301
Total	\$ 3,283,204	\$ 3,354,558	\$ 3,650,935	\$ 3,451,579	\$ 2,813,635

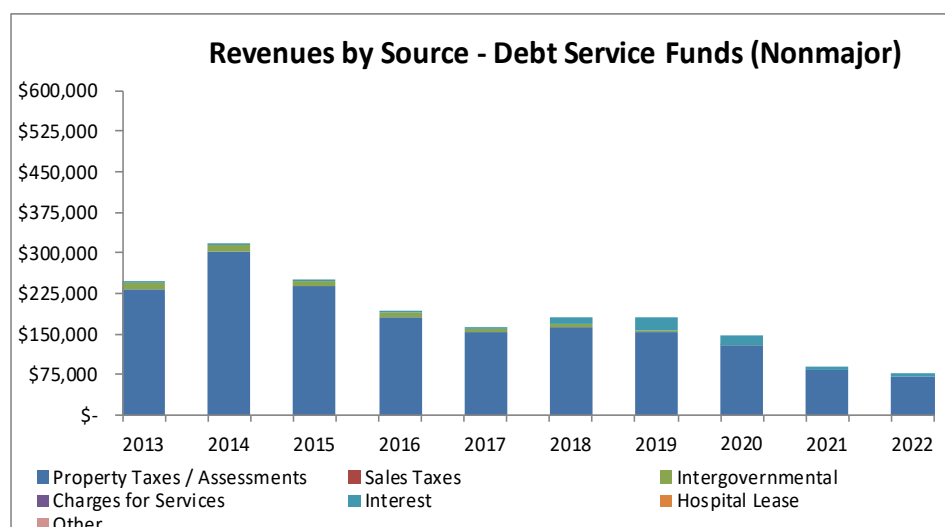
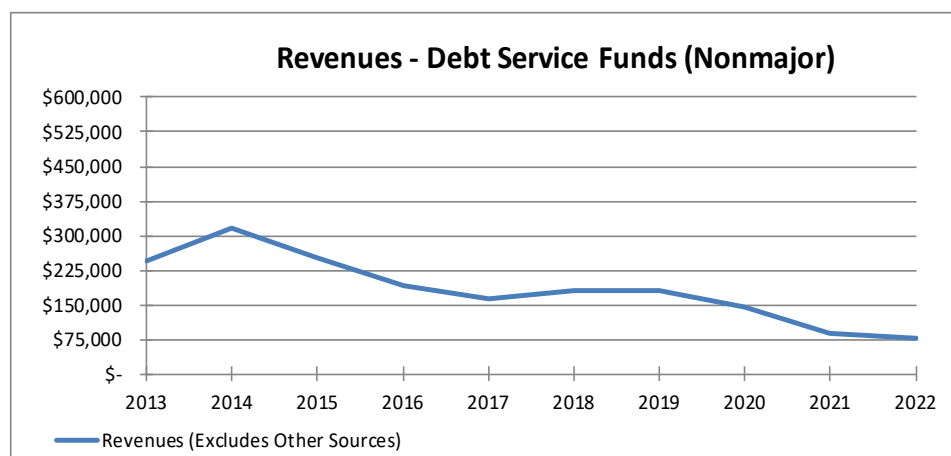


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Property Taxes / Assessments	\$ 232,494	\$ 303,673	\$ 240,172	\$ 182,348	\$ 152,400
Sales Taxes	-	-	-	-	-
Intergovernmental	12,090	10,314	9,184	7,852	6,207
Charges for Services	-	-	-	-	-
Interest	524	1,650	1,452	2,930	4,070
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 245,108	\$ 315,637	\$ 250,808	\$ 193,130	\$ 162,677

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Property Taxes / Assessments	\$ 162,796	\$ 154,288	\$ 128,689	\$ 83,613	\$ 72,652
Sales Taxes	-	-	-	-	-
Intergovernmental	4,566	2,763	924	-	-
Charges for Services	-	-	-	-	-
Interest	12,963	24,314	16,961	4,890	5,875
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 180,325	\$ 181,365	\$ 146,574	\$ 88,503	\$ 78,527



Expenditures by Function

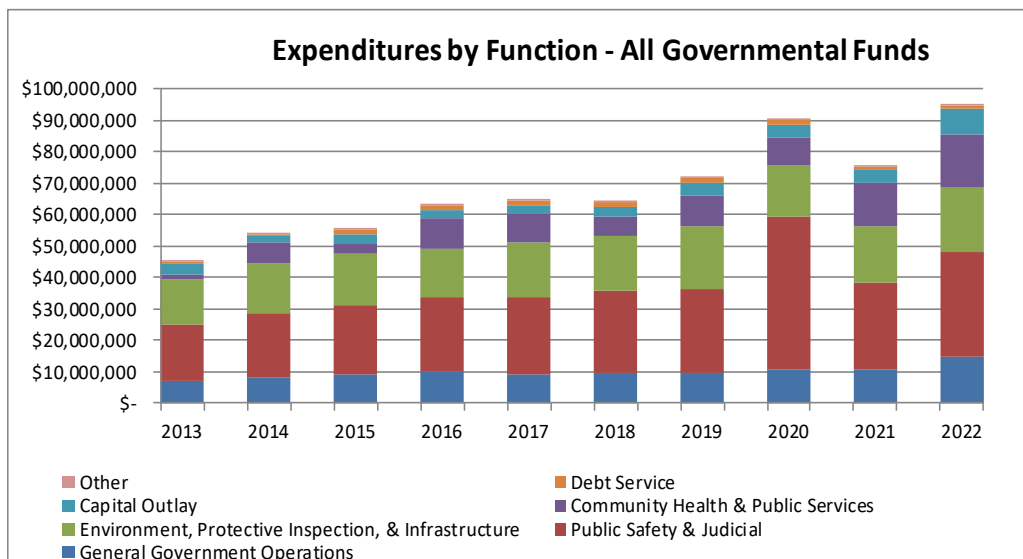
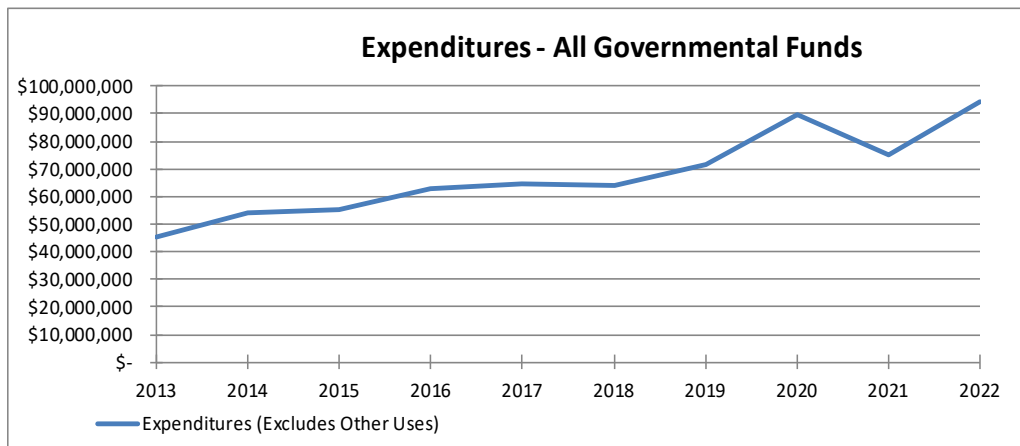
Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2013	2014	2015	2016	2017
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 7,374,106	\$ 8,180,935	\$ 9,197,803	\$ 10,212,364	\$ 9,203,407
Public Safety & Judicial	17,414,437	20,617,433	21,950,396	23,400,684	24,555,983
Environment, Protective Inspection, & Infrastructure	14,742,116	15,798,896	16,560,963	15,533,026	17,307,902
Community Health & Public Services	1,402,096	6,365,857	3,081,699	9,638,906	9,309,938
Capital Outlay	3,362,106	2,071,604	3,096,129	2,430,612	2,435,994
Debt Service	656,041	650,076	1,515,325	1,524,188	1,515,310
Other	395,043	411,876	106,958	151,767	211,645

Total \$ 45,345,945 \$ 54,096,677 \$ 55,509,273 \$ 62,891,547 \$ 64,540,179

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Estimated	Budget
General Government Operations	\$ 9,823,785	\$ 9,664,757	\$ 10,960,990	\$ 10,605,323	\$ 14,956,504
Public Safety & Judicial	25,875,720	26,785,951	48,152,939	27,776,267	33,358,223
Environment, Protective Inspection, & Infrastructure	17,452,364	19,852,724	16,339,450	18,060,676	20,236,478
Community Health & Public Services	6,281,644	9,487,953	9,067,166	13,386,478	16,959,960
Capital Outlay	2,988,964	4,455,283	4,147,510	4,294,285	7,971,369
Debt Service	1,568,151	1,133,666	1,126,855	1,030,351	976,567
Other	64,622	57,890	57,574	106,210	66,925

Total \$ 64,055,250 \$ 71,438,224 \$ 89,852,484 \$ 75,259,590 \$ 94,526,026

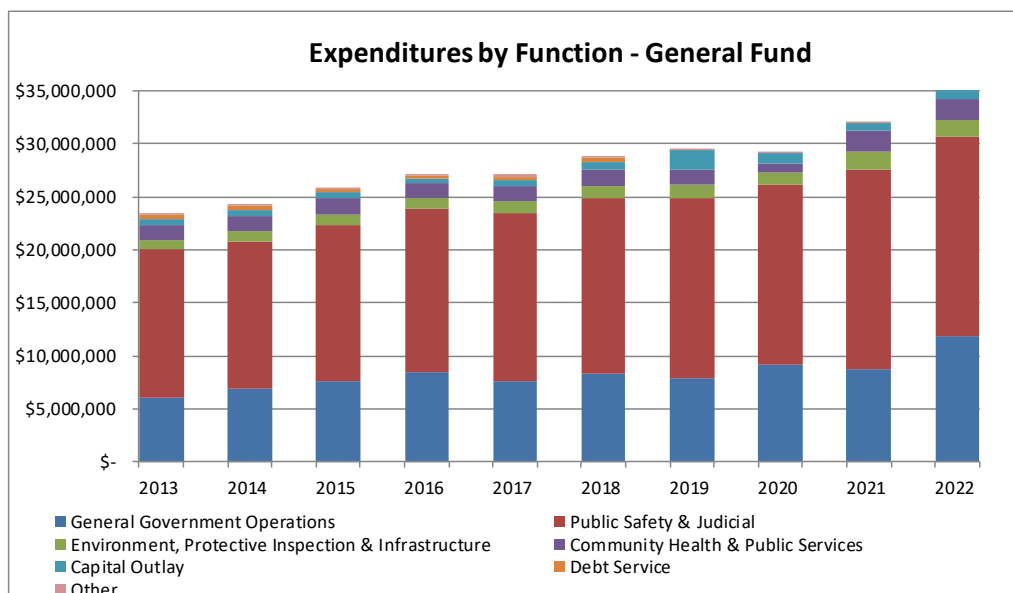
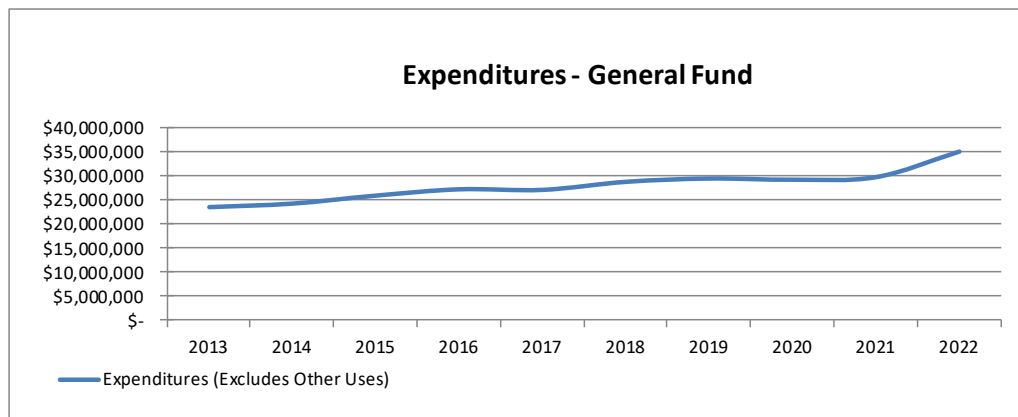


Expenditures by Function cont'd

Budget Basis–General Fund (Major Fund)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
General Government Operations	\$ 6,062,491	\$ 6,900,695	\$ 7,551,347	\$ 8,404,208	\$ 7,665,472
Public Safety & Judicial	14,065,068	13,935,300	14,722,906	15,436,207	15,794,103
Environment, Protective Inspection & Infrastructure	834,661	901,069	1,011,478	1,067,531	1,116,263
Community Health & Public Services	1,364,169	1,457,612	1,586,407	1,418,857	1,502,914
Capital Outlay	639,904	547,250	562,013	367,284	442,864
Debt Service	386,111	379,113	372,112	384,913	383,869
Other	127,838	102,597	91,857	140,918	195,857
Total	\$ 23,480,242	\$ 24,223,636	\$ 25,898,120	\$ 27,219,918	\$ 27,101,342

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
General Government Operations	\$ 8,347,382	\$ 7,834,862	\$ 9,228,750	\$ 8,786,242	\$ 11,823,602
Public Safety & Judicial	16,578,106	17,012,078	16,930,347	17,115,004	18,856,864
Environment, Protective Inspection & Infrastructure	1,105,904	1,271,307	1,097,979	1,206,603	1,623,217
Community Health & Public Services	1,567,273	1,462,081	905,730	1,583,894	1,932,050
Capital Outlay	697,962	1,847,900	1,018,861	1,027,105	830,550
Debt Service	438,263	-	-	-	-
Other	55,500	53,000	53,000	53,000	63,000
Total	\$ 28,790,390	\$ 29,481,228	\$ 29,234,667	\$ 29,771,848	\$ 35,129,283

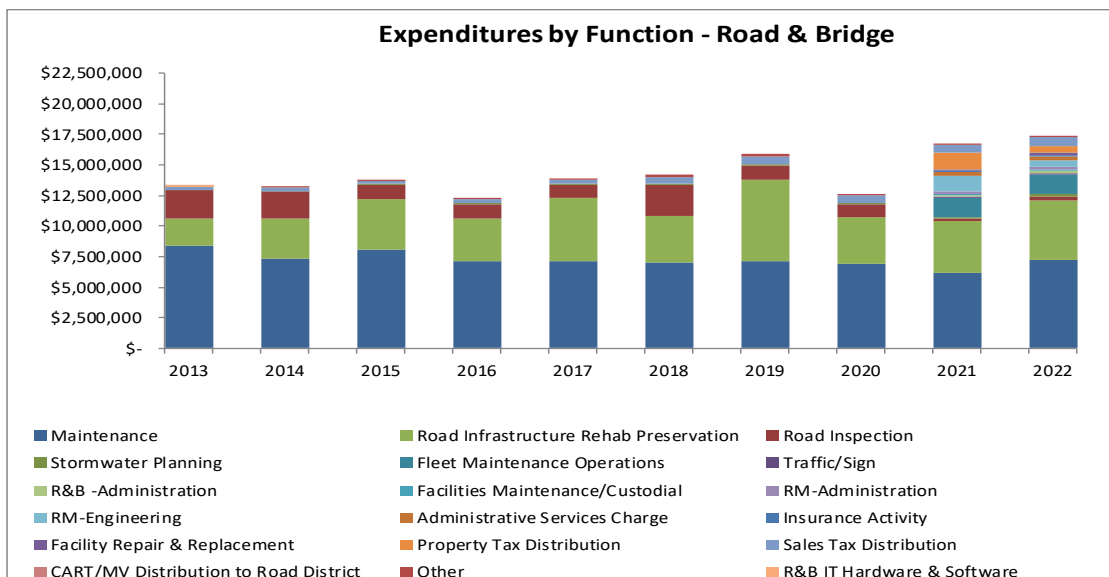
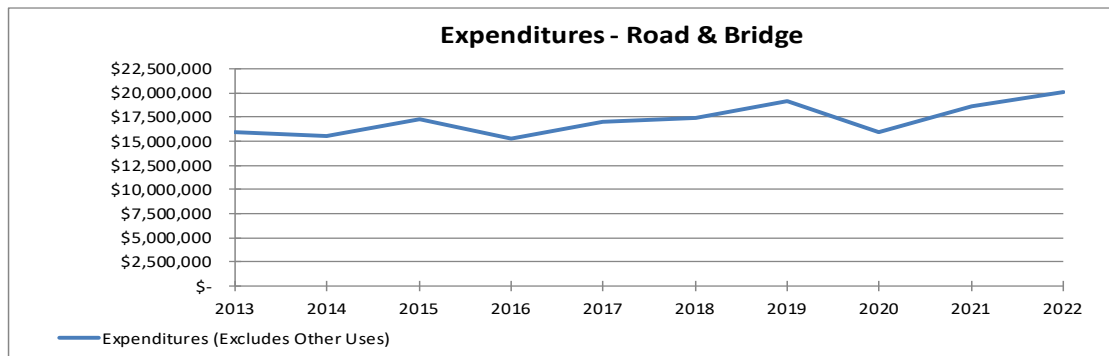


Expenditures by Function cont'd

Budget Basis– Road & Bridge Fund (Major Fund)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Maintenance	\$ 8,423,002	\$ 7,316,481	\$ 8,025,593	\$ 7,136,781	\$ 7,095,987
Road Infrastructure Rehab Preservation	2,225,936	3,287,483	4,161,622	3,488,468	5,171,587
Road Inspection	2,280,728	2,232,145	1,147,802	1,122,565	1,037,361
Stormwater Planning	32,078	42,957	85,783	115,563	117,043
Administrative Services Charge	241,755	241,755	241,755	329,163	405,000
Insurance Activity	12,904	30,590	2,753	10,870	8,647
Facility Repair & Replacement	50,000	50,000	50,000	50,000	50,000
Property Tax Distribution	218,667	224,663	249,839	247,149	258,052
Sales Tax Distribution	2,354,854	2,464,895	2,694,854	2,680,370	2,739,268
CART/MV Distribution to Road District	79,381	83,799	87,359	87,494	89,271
Other	4,247	(473,324)	517,760	13,246	6,487
Total	\$ 15,923,552	\$ 15,501,444	\$ 17,265,120	\$ 15,281,669	\$ 16,978,703

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Maintenance	\$ 7,063,077	\$ 7,128,059	\$ 6,960,412	\$ 6,144,615	\$ 7,238,846
Road Infrastructure Rehab Preservation	3,706,517	6,646,329	3,741,156	4,250,944	4,865,000
Road Inspection	2,586,288	1,195,385	1,022,210	229,268	300,610
Stormwater Planning	114,620	110,767	114,628	140,409	169,087
Fleet Maintenance Operations	-	-	-	1,497,889	1,616,431
Traffic/Sign	-	-	-	134,869	146,686
R&B -Administration	-	-	-	289,588	290,000
Facilities Maintenance/Custodial	-	-	-	127,618	100,442
RM-Administration	-	-	-	133,238	264,258
RM-Engineering	-	-	-	1,319,367	535,830
R&B IT Hardware & Software	-	-	-	-	70,726
Administrative Services Charge	538,000	630,000	675,000	615,030	675,000
Insurance Activity	44,941	23,862	1,782	376,972	199,168
Facility Repair & Replacement	150,000	150,000	150,000	150,000	150,000
Property Tax Distribution	264,403	271,372	279,453	290,725	306,010
Sales Tax Distribution	2,718,437	2,757,898	2,745,457	2,783,805	3,039,427
CART/MV Distribution to Road District	88,168	89,095	86,126	94,925	97,570
Other	131,927	158,964	182,193	8,000	10,000
Total	\$ 17,406,378	\$ 19,161,731	\$ 15,958,417	\$ 18,587,262	\$ 20,075,091

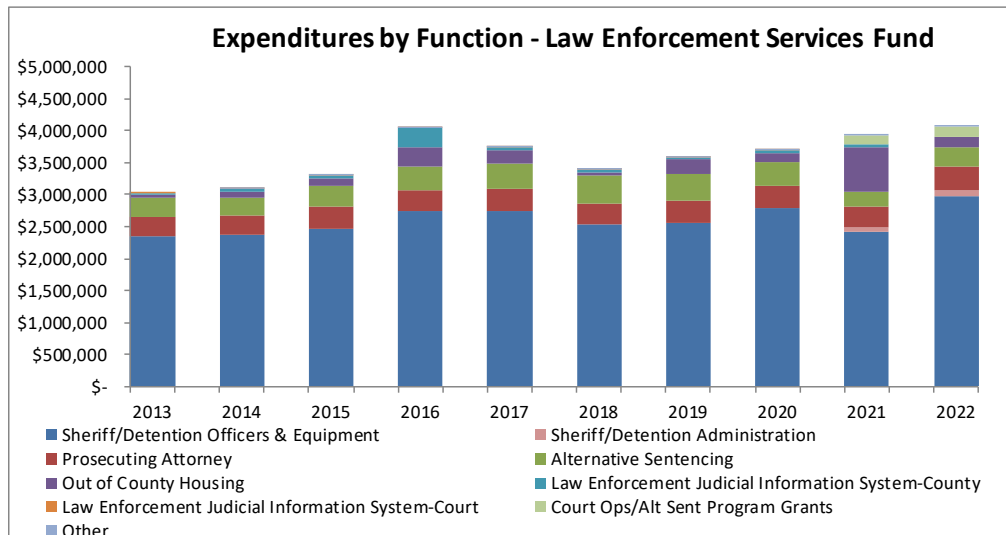
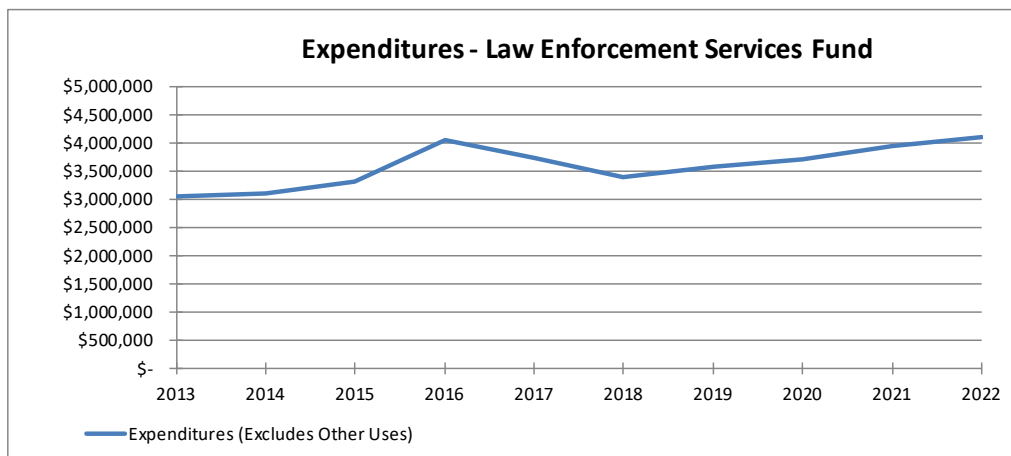


Expenditures by Function cont'd

Budget Basis– Law Enforcement Services Fund (Major Fund)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
Sheriff/Detention Officers & Equipment	\$ 2,339,052	\$ 2,368,703	\$ 2,469,145	\$ 2,738,184	\$ 2,749,857
Sheriff/Detention Administration	-	-	-	-	-
Prosecuting Attorney	303,219	305,537	333,884	328,431	343,532
Alternative Sentencing	300,852	287,816	339,794	370,319	382,818
Out of County Housing	50,894	84,525	102,748	304,929	219,577
Law Enforcement Judicial Information System-County	38,742	38,033	55,629	293,768	40,398
Law Enforcement Judicial Information System-Court	3,355	2,100	2,100	2,100	2,100
Court Ops/Alt Sent Program Grants	-	-	-	-	-
Other	-	4,390	1,941	2,178	1,623
Total	\$ 3,036,114	\$ 3,091,104	\$ 3,305,241	\$ 4,039,909	\$ 3,739,905

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
Sheriff/Detention Officers & Equipment	\$ 2,530,728	\$ 2,569,850	\$ 2,788,264	\$ 2,418,981	\$ 2,975,443
Sheriff/Detention Administration	-	-	-	67,456	102,351
Prosecuting Attorney	331,099	327,838	340,258	333,590	353,535
Alternative Sentencing	444,112	434,479	371,368	218,456	297,849
Out of County Housing	50,845	220,763	154,041	699,440	180,000
Law Enforcement Judicial Information System-County	35,840	28,167	38,211	41,500	-
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	-	-
Court Ops/Alt Sent Program Grants	-	-	-	147,871	159,937
Other	1,465	2,247	4,510	2,300	29,800
Total	\$ 3,396,189	\$ 3,585,444	\$ 3,698,752	\$ 3,929,594	\$ 4,098,915

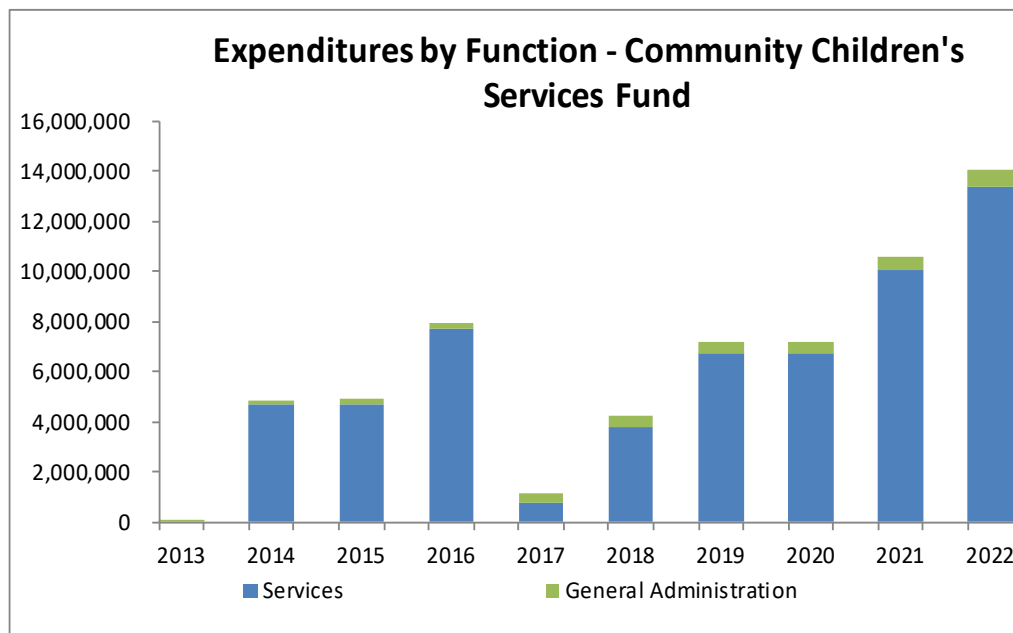
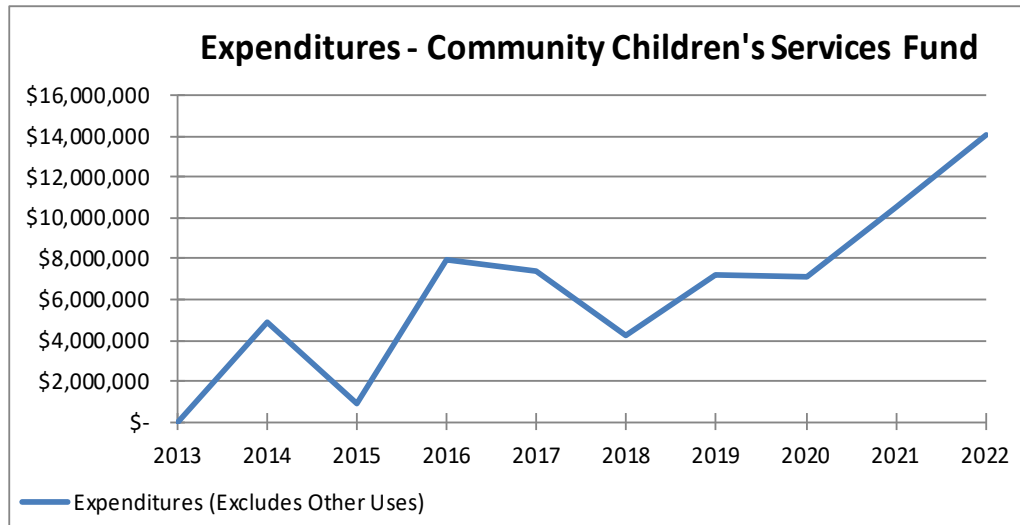


Expenditures by Function cont'd

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

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
General Administration	\$ 415	\$ 134,221	\$ 174,242	\$ 174,032	\$ 359,662
Services	-	4,718,455	765,227	7,745,836	6,993,891
Total	\$ 415	\$ 4,852,676	\$ 939,469	\$ 7,919,868	\$ 7,353,553

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
General Administration	\$ 408,740	\$ 473,200	\$ 439,213	\$ 508,518	\$ 726,309
Services	3,822,599	6,697,231	6,707,539	10,065,771	13,359,000
Total	\$ 4,231,339	\$ 7,170,431	\$ 7,146,752	\$ 10,574,289	\$ 14,085,309

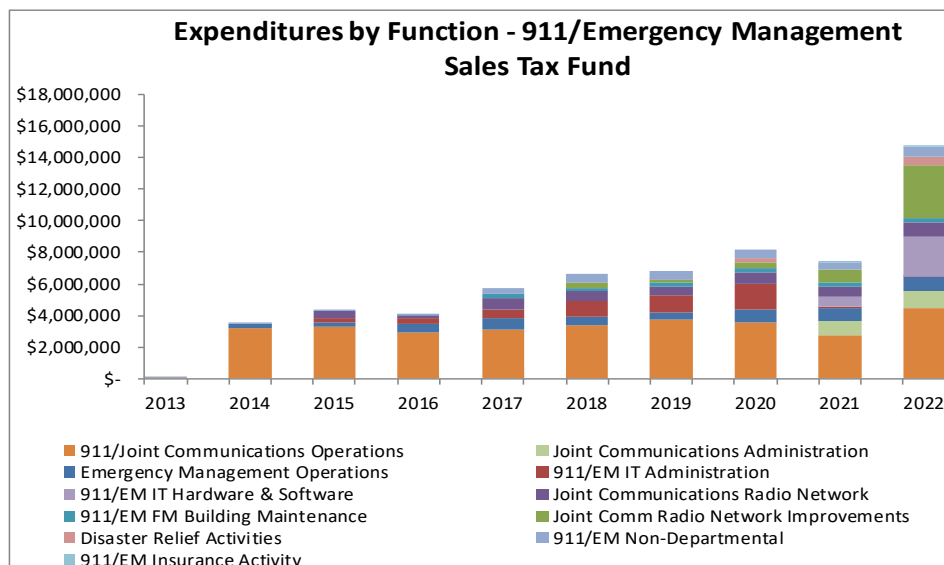
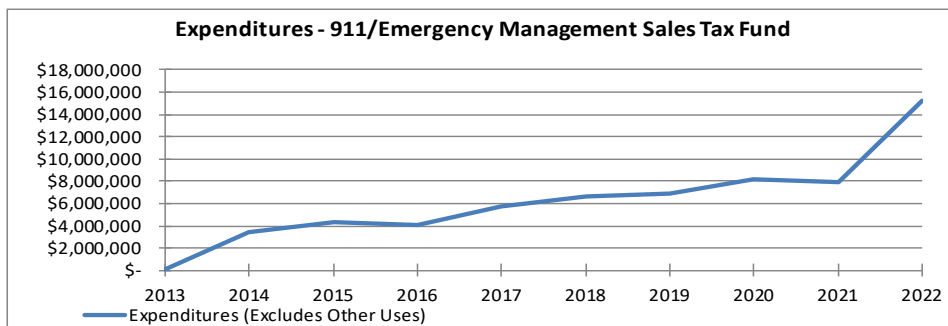


Expenditures by Function cont'd

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

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
911/Joint Communications Operations	\$ 77,263	\$ 3,232,539	\$ 3,246,499	\$ 2,932,881	\$ 3,136,319
Joint Communications Administration	-	-	-	-	\$ -
Emergency Management Operations	-	219,394	308,874	499,060	680,113
911/EMIT Administration	-	-	294,320	385,382	555,295
911/EMIT Hardware & Software	-	-	-	-	-
911/EMIT Technical Support	-	-	-	-	-
Joint Communications Radio Network	-	-	402,259	190,867	755,307
911/EM FM Building Maintenance	-	-	-	28,343	233,977
Joint Comm Radio Network Improvements	-	-	-	-	-
Disaster Relief Activities	-	-	-	-	-
911/EM Insurance Activity	-	-	-	-	-
911/EM Non-Departmental	448	13,161	7,787	15,457	361,997
Total	\$ 77,711	\$ 3,465,094	\$ 4,259,739	\$ 4,051,990	\$ 5,723,008

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
911/Joint Communications Operations	\$ 3,416,849	\$ 3,695,434	\$ 3,531,804	\$ 2,709,731	\$ 4,450,547
Joint Communications Administration	-	-	-	920,299	1,057,938
Emergency Management Operations	514,657	531,020	814,476	877,001	959,014
911/EMIT Administration	979,822	1,080,197	1,653,340	2,140	2,967
911/EMIT Hardware & Software	-	-	-	710,535	2,525,192
911/EMIT Technical Support	-	-	-	458,949	507,446
Joint Communications Radio Network	621,113	537,012	764,869	571,606	846,841
911/EM FM Building Maintenance	218,417	248,112	261,594	332,706	355,546
Joint Comm Radio Network Improvements	320,862	217,903	347,342	791,459	3,333,600
Disaster Relief Activities	-	1,901	266,701	-	500,000
911/EM Insurance Activity	-	-	-	81,150	82,038
911/EM Non-Departmental	581,007	541,864	551,181	416,959	604,800
Total	\$ 6,652,727	\$ 6,853,443	\$ 8,191,307	\$ 7,872,535	\$ 15,225,929

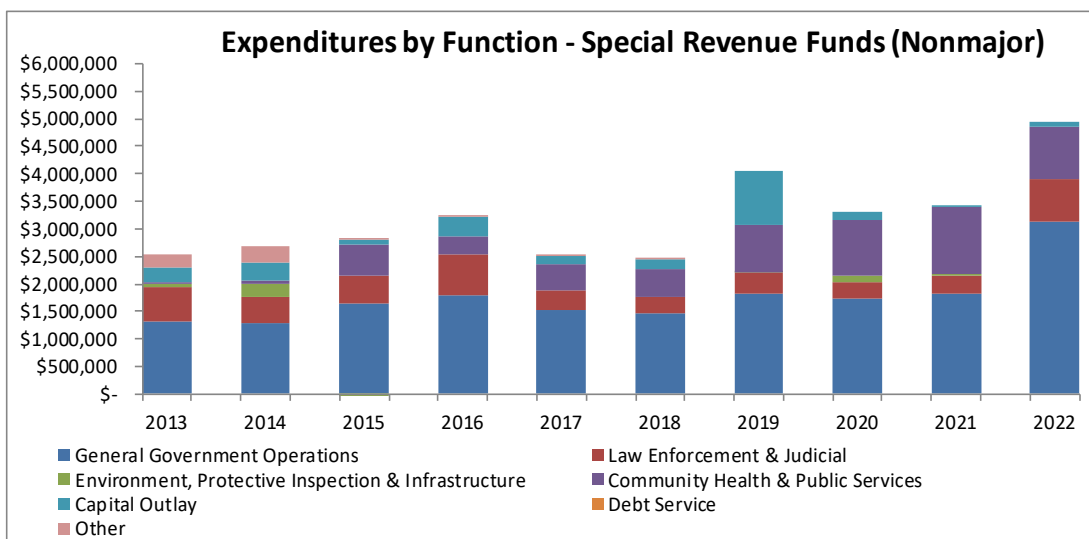
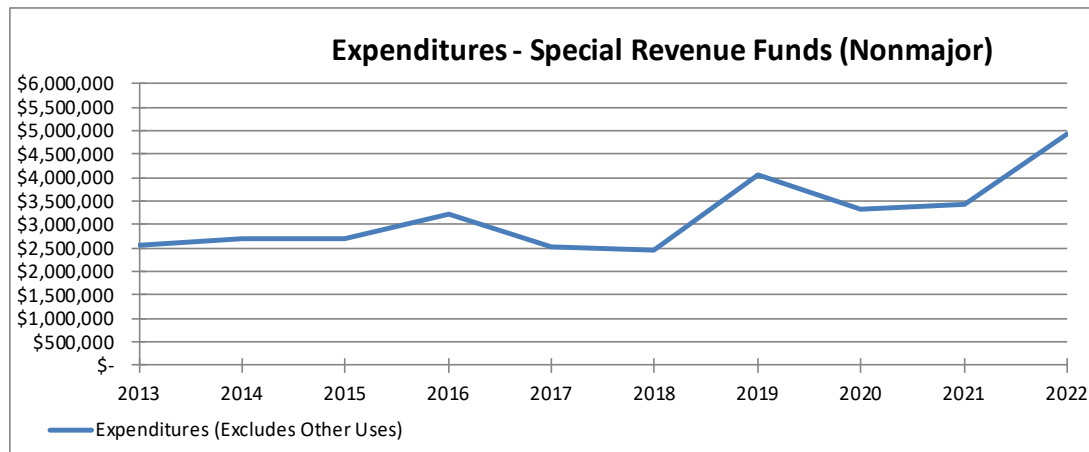


Expenditures by Function cont'd

Budget Basis–Special Revenue Funds (Nonmajor Funds)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
General Government Operations	\$ 1,311,615	\$ 1,280,240	\$ 1,646,456	\$ 1,808,156	\$ 1,537,935
Public Safety & Judicial	617,354	497,851	501,404	742,507	352,351
Environment, Protective Inspection & Infrastructure	70,531	226,947	(126,878)	-	-
Community Health & Public Services	37,927	63,129	571,180	300,968	458,146
Capital Outlay	253,348	314,314	91,108	376,438	148,007
Debt Service	-	-	-	-	-
Other	260,500	302,457	8,292	5,040	10,280
Total	\$ 2,551,275	\$ 2,684,938	\$ 2,691,562	\$ 3,233,109	\$ 2,506,719

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
General Government Operations	\$ 1,476,403	\$ 1,829,895	\$ 1,732,240	\$ 1,819,081	\$ 3,132,902
Public Safety & Judicial	300,029	365,218	299,523	332,548	772,265
Environment, Protective Inspection & Infrastructure	-	10,318	108,625	16,622	-
Community Health & Public Services	487,953	867,590	1,014,684	1,228,295	949,101
Capital Outlay	174,832	974,370	161,862	43,955	76,739
Debt Service	-	-	-	-	-
Other	3,857	-	-	-	-
Total	\$ 2,443,074	\$ 4,047,391	\$ 3,316,934	\$ 3,440,501	\$ 4,931,007

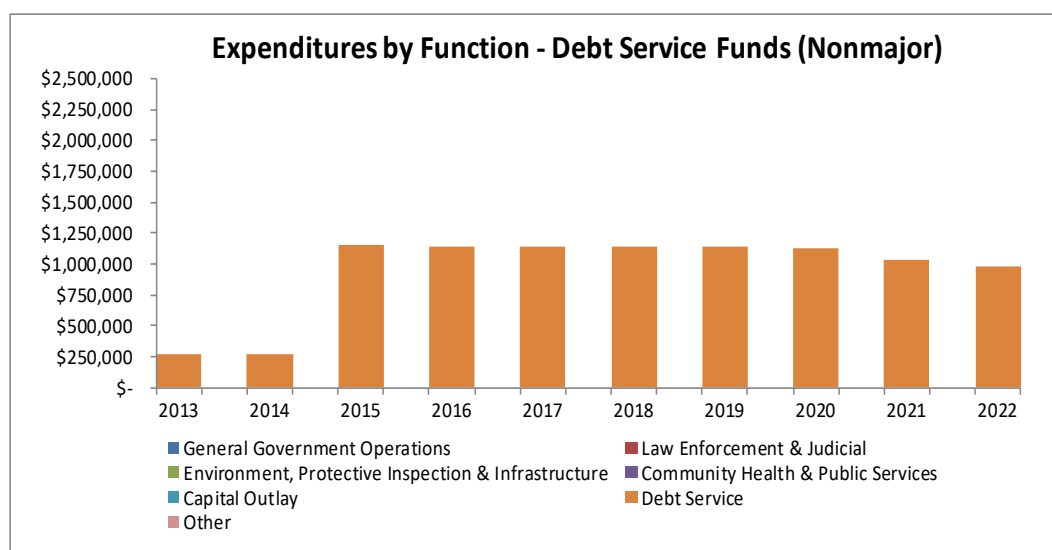
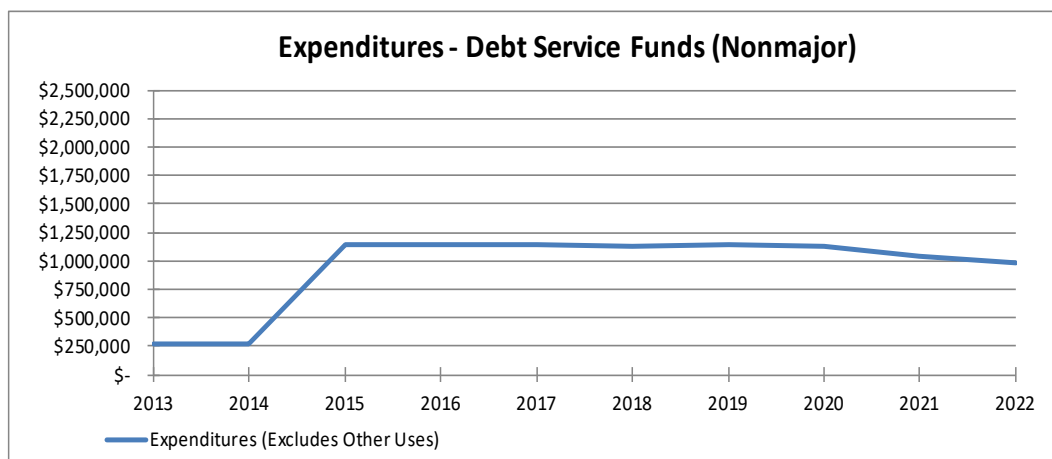


Expenditures by Function cont'd

Budget Basis– Debt Service Funds (Nonmajor Funds)

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	276,635	277,785	1,150,022	1,145,084	1,136,949
Other	-	-	-	-	-
Total	\$ 276,635	\$ 277,785	\$ 1,150,022	\$ 1,145,084	\$ 1,136,949

	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,135,153	1,138,556	1,131,429	1,034,602	980,492
Other	-	-	-	-	-
Total	\$ 1,135,153	\$ 1,138,556	\$ 1,131,429	\$ 1,034,602	\$ 980,492



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.

