

2023 PROPOSED BUDGET

BOONE COUNTY MISSOURI



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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 2023 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 supervisory authority over the operations of each elective office nor does the County Commission control the development and implementation of goals and objectives for these elective offices. This organizational structure requires each elected official to identify immediate and long-range goals for their office and then present funding requests in the annual budget process. The County Commission approves the budget for the County's major funds and all county property is controlled and managed by the County Commission. The County Commission will convene

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 of 2.4% (September 2022), is consistent with the state rate, also 2.4%, and less than the national rate of 3.5%. With a population of approximately 185,000, Boone County is eighth largest of Missouri's 114 counties. Boone County's population has grown approximately 10% over the ten-year period of 2012 to 2021; this compares to Missouri's 2% population growth for the same period.

Local Inflation: Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, increased significantly during 2021 and 2022. 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 time 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/Use Tax: The County is significantly dependent on locally enacted sales tax levies to finance local services, with more than 72% 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 and in the past, County officials were concerned about the significant growth in untaxed remote retail sales, including e-commerce sales. However, in April 2022, Boone County voters approved a ballot measure to extend the local sales tax rates to remote sales; in Missouri, this is referred to as a Use Tax and it will take effect January 1, 2023.

The County has experienced exceptionally high sales tax revenues in recent years, largely due to unexpectedly high vehicle sales and broad-based significant price inflation. These trends are expected to subside in the coming year.

2023 Budgetary Priorities

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 consider all funding requests, evaluate priorities, 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 Commission expended all awarded monies within fiscal year 2020.

The County was awarded approximately \$35 million in additional pandemic-related resources in fiscal year 2021 pursuant to the American Rescue Plan Act of 2021 (ARPA), 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 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. To date, the County Commission has awarded approximately \$1.2 million. The County Commission expects to make additional awards going forward, establishing all contracts on or before the December 31, 2024, the federal deadline to obligate the funds. Although the monies have been received and invested by the County, they are recognized and reported as revenue only to the extent they are spent for allowable purposes.

Currently, the majority of the \$35 million received is recorded and reported as unearned revenue.

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 2023 budget:

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

Priority #1—*Improve workforce retention and reduce workforce*

turnover and vacancy: The County is experiencing unprecedented employee turnover and lengthy vacancies, which is negatively impacting mission-critical operations such as law enforcement, detention, 911 call taking and dispatching, and Information Technology.

Salary Range Table Adjustment and Employee Pay Increases: Market analysis data compiled by the Human Resources office confirms that the County's salary range table and compensation levels are significantly below market. As a result, adjusting the salary range table and funding employee salary increases is the highest priority within the fiscal year 2023 budget. Accordingly, the budget includes a 6% adjustment to the salary range table and pay increases to be awarded at the discretion of Administrative Authorities.

Adjustment to the County's salary range table results in an automatic increase for only those County employees whose current pay rates fall 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.

County-wide Pay Plan Study: County officials and directors have expressed interest in contracting with a professional consultant to assist the County in designing and implementing improvements to the current pay plan design and structure.

Budgetary Impact—The total budgetary impact for the 6% adjustment to the County's salary range table and funding employee pay increases is \$2.8 million as shown in the following table. This represents an average 8% increase in total salary and benefit costs, or a 3% increase to the total budget.

2023 Budgetary Impact: Range Table Adjustment & Pay Increases	
Fund	
General Fund	1,677,000
Road & Bridge Fund	362,000
Community Children's Service	28,000
911/Emergency Management	423,000
Law Enforcement Services Fun	163,000
Other Funds	190,000
All Funds Combined	2,843,000

The budget also includes funding for pay plan consultant services.

Priority #2 –Address Staffing needs: The 2023 budget includes funding to address prioritized staffing needs in various County offices as outlined below.

Budgetary Impact— The fiscal year 2023 budget includes funding for increased staffing in the areas outlined below for a combined **increase of 12.32 FTEs** (Full-time Equivalent). When comparing to the budgeted FTEs presented in the *Personnel & Fixed Asset Summary* tab section, note that the FTE level for various grant-funded positions have been reduced to reflect only the portion of the County’s fiscal year covered by the grant award (Sheriff and Circuit Court positions, a combined reduction of 3.92 FTE in the General Fund).

General Fund- +5.54 FTEs, \$384,000

- Information Technology: add a part-time non-benefitted Help Desk Technician pool position (+0.50 FTE)
- Circuit Court: increase hours for Court Security Aide pool position (+0.37 FTE)
- Sheriff: add two full time benefitted Deputy positions within Sheriff Administration division for professional development activities including recruitment, retention, and training (+2.0 FTE)
- Prosecuting Attorney: add two full time benefitted Assistant Prosecuting Attorney positions (+2.0 FTE)
- Resource Management: add a full-time benefitted GIS Tech II position, funded 2/3 by the General Fund and 1/3 by the Road and Bridge Fund (+.67 FTE)

Road and Bridge Fund- +0.33 FTE, \$18,000

- Road and Bridge Maintenance: add a full-time benefitted Administrative Tech II position (+1.0 FTE)
- Resource Management: add a full-time benefitted GIS Tech II position, funded 2/3 by the General Fund and 1/3 by the Road and Bridge Fund (+.33 FTE)
- Road and Bridge Maintenance/Resource Management: eliminate a full-time benefitted GIS Tech position, split 50/50 between Road Maintenance and Resource Management (-1.0 FTE)

Children’s Services Fund- +1.0 FTE, \$74,000

- Community Services: add a full-time benefitted Deputy Director position (+1.0 FTE)

911/Emergency Management Fund- +3.0 FTE, \$251,000

- 911/EM IT Technical Support: add a full-time benefitted Programmer Analyst position (+1.0 FTE)
- Joint Communications and Emergency Management: add full-time benefitted director positions for each office and eliminate the current shared director position (+1.0 FTE)
- Joint Communications: increase several part-time benefitted positions back to full-time (+1.0 FTE)

Drug Court Fund- -.05 FTE, -\$700

- Veterans Court: reduce hours of part-time non-benefitted Mentor Coordinator position (-.05 FTE)

Juvenile Justice Preservation Fund - +1.50 FTE, +80,500

- Juvenile Detention: add a part-time non-benefitted position to assist older youth with job skills (+0.5 FTE)
- Juvenile Detention: add a new full-time benefitted Supervisor position to oversee training and programs (+1.0 FTE)

Facilities and Grounds Internal Service Fund- + 1.00 FTE, \$80,000

- Facilities Maintenance: add a full-time benefitted position, either Deputy Director or a Facilities Maintenance Supervisor- to be determined (+1.00 FTE)

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

technology: The 2023 budget includes funding to replace essential technology 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 2023 budget includes approximately \$11.0 million for investment in new and replacement technology, vehicles, and equipment described below, which reflects a 32% increase compared to fiscal year 2022. Refer to additional information presented in the *Personnel & Fixed Asset Summary* tab section.

In addition, the budget also includes \$6.0 million for the First Responder Radio Project described below.

- **General Fund--\$2.1 million:** includes \$1.1 million for routine planned computer hardware replacement for the Circuit Court and County operations and an additional \$675,000 for replacement software, including extended implementation services for the County's ERP project and an upgrade for the Sheriff's Record Management System (RMS) and Jail Management System (JMS) software. The budget also includes funding to purchase and install two additional law enforcement License Plate Reader (LPR) sites and for routine vehicle and equipment replacements.
- **Road and Bridge Fund--\$2.2 million:** includes funding for routine replacement of machinery, equipment, and vehicles.
- **Law Enforcement Services Fund--\$229,000:** includes funding for routine replacement of equipment. No vehicle replacements are required due to the impact of significant employee vacancies on vehicle mileage.

- **911/Emergency Management Fund-- \$10.6 million:** \$400,000 for ten (10) additional outdoor warning sirens and various other emergency management equipment; \$100,000 to re-design the ECC building UPS; \$1.8 million for replacement/upgrade of the radio dispatch system and other new and replacement radio operations equipment; \$6.4 million for 911 radio network infrastructure improvements, including the 800 MHz infrastructure project; \$1.9 million to upgrade the 911 CAD hardware and software, for routine replacements, for various enhancements to the call-taking supervisor's technology environment, to implement a GIS development environment and for miscellaneous new and replacement furniture and equipment.
- **911/Emergency Management Fund-- \$6.0 million First Responder Radio Project:** this initiative is designed to assist first-responder agencies in upgrading their portable radio inventory which will enable them to take advantage of the enhanced public safety features of the County's new 800 MHz radio network system.
- **Children's Services Fund and various non-major funds-- \$131,000:** includes technology funding for the Assessor's Office (Assessment Fund); law enforcement equipment (Justice Assistance Grant Fund); and technology and furniture funding (Children's Services Fund).
- **Facilities and Housekeeping fund--\$52,000:** includes funding for replacement grounds keeping equipment.

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

Priority #4-- Transportation Network Infrastructure: Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 20% 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 fuel 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 (including use tax) is expected to generate approximately \$19.6 million in fiscal year 2023.

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 2023 budget includes total appropriations of \$22.8 million in the Road and Bridge Fund are allocated as follows:

- \$ 3.4 million – Distributions to cities and the Centralia Special Road District
- \$19.4 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment.

Priority #5--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. Ensuring fiscal stability within each of these funds is important.

Sales tax is the primary revenue source for the County's major funds:

- General Fund— 58%
- Road and Bridge Fund— 80%
- Law Enforcement Services Fund, the Community Children's Fund, and the 911/Emergency Management Fund—100%

Across all funds combined, sales tax accounts for approximately 72% of total revenue. In April 2022, voters approved extending the local sales tax rate to remote sales; in Missouri, this is referred to as Use Tax and will become effective January 1, 2023. Accordingly, the fiscal year 2023 budget includes increased sales tax revenue.

Sales tax revenue is an inherently volatile revenue source and as demonstrated above. The County is highly dependent on sales tax, exposing it to significant risk in periods of economic decline or uncertainty. To mitigate this risk, the County maintains larger fund balances in its major funds.

Loss of Hospital Lease Revenue (General Fund): The elected Boone Hospital Board of Trustees is responsible for operating the county hospital in accordance with state law. Missouri law requires County Commission approval for the sale or lease of the county hospital; County Commission approval is also required for issuing hospital bonds (long-term indebtedness). The operations of the county hospital were leased to CH Allied Services, Inc. (CHAS) in 1988 pursuant to a lease agreement approved by the County Commission and this lease agreement provided annual lease compensation to the County and to the Hospital Board of Trustees. This lease agreement ended in 2021. As of January 1, 2022, the Boone Hospital Board of Trustees continues operating the hospital; however, it is not being operated under a lease agreement approved by the County Commission.

As a result of the foregoing, hospital lease revenue was removed from the County budget effective fiscal year 2022. In 2021, the County received \$2.6 million in lease payments, \$2 million accounted for within the General Fund and \$.6 million accounted for within the Community Health and Medical Fund. This comprised 3.0% of revenue for all governmental funds combined and 6.0% of revenue to the General Fund.

The short-term detrimental fiscal impact of this revenue loss has been mitigated by the factors described below.

“Catch-up” State Reimbursements for Prisoner Board (General Fund): 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 unexpected revenue increases in the General Fund of \$940,000 and \$330,000 in 2020 and 2021, respectively.

Unexpected and significant inflation-driven sales tax growth: The county’s annual budgets have reflected conservative revenue growth projections, primarily due to the economic uncertainty associated with the pandemic. However, during 2021 and 2022, actual sales tax revenues grew at rates exceeding 16% and 7%, respectively, primarily because of broad-based inflation and record-high vehicle purchases. This resulted in unexpected revenue and increased fund balances.

Significant budget savings due to excessive employee turnover and vacancies: Sustained employee turnover and extended vacancies since fiscal year 2020 have resulted in significant unexpected favorable budget variances, which have contributed to increased fund balances.

Impact on the County’s Fund Balances: The net combined impact of the factors noted above resulted in unexpected increases in the County’s fund balances in 2020, 2021, and 2022.

Budgetary Impact— The fiscal year 2023 budget reflects planned use of fund balance resources in the General Fund, the Community Children’s Services Fund, the 911/EM Fund, and various non-major funds as outlined below.

- **General Fund, \$2.5 million:** \$1.1 million for the statutory emergency appropriation which is not expected to be spent; \$650,000 for contracted IT services, a short-term stop-gap measure in response to the staffing crisis in the Information Technology Department and is in addition to full funding of all IT positions (expected duration, 1-3 years); and more than \$900,000 for Sheriff Record Management/Jail Management software upgrade.
- **Community Children’s Services Fund, \$6.0 million:** 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 2023 budget reflects planned use of fund balance resulting from accumulated resources from prior years.
- **911-Emergency Management Sales Tax Fund, \$15.4 million:** planned use of fund balance is associated with the 800 MHz radio improvement project, radio tower and siren improvements, and planned technology replacements and upgrades. In addition, the fiscal year 2023 budget includes \$6.0 million to fund the First Responder Radio Project, an initiative designed to improve public safety by providing financial assistance to first-responder agencies in upgrading their portable radio inventory which will enable them to take advantage of the enhanced public safety features of the County’s new 800 MHz radio system. This is a one-time only, non-recurring initiative.
- **Nonmajor Funds, \$1.3 million:** 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.

Most of the County's operating fees are set by state statute; however, a few revenue sources are controlled by the County Commission such as 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 2023.

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

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 2022 and 2023 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	
	2022	2023	%	2022	2023	2022	2023
	<u>Budget</u>	<u>Budget</u>	<u>Chg</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating Revenues	79,409,580	94,113,860	19%	\$ 7,018,573	8,040,612	\$ 749	769
Other Financing Sources (<i>net of interfund transfers</i>)	440,967	302,000		79,763	11,800	-	-
Planned Use of Fund Balance (net)	<u>17,513,037</u>	<u>22,222,643</u>		<u>2,562,953</u>	<u>72,436</u>	<u>5,865</u>	<u>8,435</u>
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ <u>97,363,584</u>	<u>116,638,503</u>	20%	\$ <u>9,661,289</u>	<u>8,124,848</u>	\$ <u>6,614</u>	<u>9,204</u>
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ <u>97,363,584</u>	<u>116,638,503</u>	20%	\$ <u>8,634,116</u>	<u>8,124,848</u>	\$ <u>6,614</u>	<u>9,204</u>
 Projected Net Fund Balance as of December 31		 \$ <u>70,440,581</u>			 \$ <u>6,108,149</u>		 \$ <u>40,314</u>

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.

2023 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	\$ 4,581,600	1,929,375	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	20,593,000	19,621,000	4,794,000	9,314,000	13,750,000
Franchise Taxes	163,000	-	-	-	-
Licenses and Permits	652,936	9,325	-	-	-
Intergovernmental	2,380,536	2,950,650	-	-	146,848
Charges for Services	4,343,161	8,100	300	-	350
Fines and Forfeitures	16,000	-	-	-	-
Interest	349,411	123,475	32,100	98,000	245,000
Hospital Lease	-	-	-	-	-
Other	2,538,282	44,300	-	-	17,250
Total Revenues	35,617,926	24,686,225	4,826,400	9,412,000	14,159,448
Other Financing Sources					
Transfer In from other funds	2,513,690	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,000	295,000	-	-	-
Total Other Financing Sources	2,520,690	295,000	-	-	-
Planned Use of Fund Balance	2,501,308	-	-	5,954,357	15,445,719
TOTAL FINANCIAL SOURCES	\$ 40,639,924	24,981,225	4,826,400	15,366,357	29,605,167
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 22,741,953	4,952,644	3,302,628	478,277	6,648,886
Materials & Supplies	1,157,582	2,762,581	128,507	7,818	645,177
Dues Travel & Training	508,554	42,514	49,767	24,086	272,161
Utilities	564,617	129,443	48,641	4,004	509,970
Vehicle Expense	425,421	1,029,942	-	-	28,340
Equip & Bldg Maintenance	468,048	127,958	38,369	1,705	597,955
Contractual Services	5,392,653	10,273,127	243,802	14,049,760	1,766,527
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	1,070,000	250,000	25,000	15,000	100,000
Other	6,163,681	932,693	51,702	769,207	7,604,391
Fixed Assets (New & Replacement)	2,135,415	2,243,642	229,300	16,500	10,561,948
Total Expenditures	40,627,924	22,744,544	4,117,716	15,366,357	28,735,355
Other Financing Uses					
Transfer Out to other funds	12,000	-	-	-	869,812
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	12,000	-	-	-	869,812
TOTAL FINANCIAL USES	\$ 40,639,924	22,744,544	4,117,716	15,366,357	29,605,167
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 29,076,896	22,453,530	5,252,711	12,458,786	31,952,220
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(2,501,308)	2,236,681	708,684	(5,954,357)	(15,445,719)
FUND BALANCE (GAAP), end of year	26,575,588	24,690,211	5,961,395	6,504,429	16,506,501
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(343,650)	(5,000,000)	(1,438,500)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 26,231,938	19,690,211	4,522,895	6,504,429	6,206,501
Net Fund Balance as a percent of expenditures	64.57%	86.57%	109.84%	42.33%	21.60%

* 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
-	6,510,975	-	-	6,510,975
71,012	71,012	-	-	71,012
8,000	68,080,000	-	-	68,080,000
-	163,000	-	-	163,000
21,524	683,785	-	-	683,785
2,942,146	8,420,180	-	-	8,420,180
2,287,413	6,639,324	7,590,311	-	14,229,635
-	16,000	-	-	16,000
77,081	925,067	43,270	769	969,106
-	-	-	-	-
4,685	2,604,517	407,031	-	3,011,548
5,411,861	94,113,860	8,040,612	769	102,155,241
881,812	3,395,502	-	-	3,395,502
-	-	-	-	-
-	302,000	11,800	-	313,800
881,812	3,697,502	11,800	-	3,709,302
1,266,624	25,168,008	72,436	8,435	25,248,879
7,560,297	122,979,370	8,124,848	9,204	131,113,422
1,420,588	39,544,976	1,410,128	-	40,955,104
420,899	5,122,564	111,471	-	5,234,035
128,568	1,025,650	400	-	1,026,050
3,272	1,259,947	429,815	-	1,689,762
6,500	1,490,203	22,060	-	1,512,263
11,439	1,245,474	709,286	-	1,954,760
933,287	32,659,156	5,287,146	-	37,946,302
978,009	978,009	-	-	978,009
12,000	1,472,000	11,000	-	1,483,000
1,017,707	16,539,381	91,792	9,204	16,640,377
114,338	15,301,143	51,750	-	15,352,893
5,046,607	116,638,503	8,124,848	9,204	124,772,555
2,513,690	3,395,502	-	-	3,395,502
-	-	-	-	-
2,513,690	3,395,502	-	-	3,395,502
7,560,297	120,034,005	8,124,848	9,204	128,168,057
8,987,056	110,181,199	6,180,585	86,420	116,448,204
-	-	-	-	-
-	-	-	-	-
(1,266,624) *	(22,222,643) *	(72,436)	(8,435)	(22,303,514) *
7,720,432	87,958,556	6,108,149	77,985	94,144,690
(435,825)	(17,517,975)	-	(37,671)	(17,555,646)
7,284,607	70,440,581	6,108,149	40,314	76,589,044

2023 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	\$ 8,263,231	\$ 971,762	\$ 324,313	\$ 97,357	\$ 14,685
Public Safety & Judicial - Courts	2,657,576	173,858	128,390	117,327	5,950
Public Safety & Judicial - Sheriff/Corrections	11,513,006	471,729	157,594	378,548	379,650
Public Safety & Judicial - Prosecuting Attorney	3,223,136	63,433	49,449	11,928	6,480
Public Safety & Judicial - 911 & Emergency	6,648,886	645,177	272,161	509,970	28,340
Public Safety & Judicial - Other	582,199	5,325	3,552	1,875	-
Environment, Protective Inspection & Infrastructure	6,115,992	2,779,163	64,563	137,206	1,053,598
Community Health & Public Services	540,950	12,117	25,628	5,736	1,500
Other	-	-	-	-	-
Total	\$ 39,544,976	\$ 5,122,564	\$ 1,025,650	\$ 1,259,947	\$ 1,490,203

* 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
\$ 340,626	\$ 3,853,231	\$ -	\$ 2,898,835	\$ 1,610,011	\$ 18,374,051	\$ 2,500,000	\$ 20,874,051
36,291	1,071,498	-	887,081	364,144	5,442,115	-	5,442,115
133,265	955,184	-	1,769,650	448,998	16,207,624	12,000	16,219,624
4,688	9,711	-	261,622	-	3,630,447	13,690	3,644,137
597,955	1,768,027	-	7,766,841	10,561,948	28,799,305	869,812	29,669,117
910	390,876	-	128,173	-	1,112,910	-	1,112,910
129,557	10,504,850	-	1,352,143	2,298,042	24,435,114	-	24,435,114
2,182	14,105,779	-	2,885,445	18,000	17,597,337	-	17,597,337
-	-	978,009	61,591	-	1,039,600	-	1,039,600
<u>\$ 1,245,474</u>	<u>\$ 32,659,156</u>	<u>\$ 978,009</u>	<u>\$ 18,011,381</u>	<u>\$ 15,301,143</u>	<u>\$ 116,638,503</u>	<u>\$ 3,395,502</u>	<u>\$ 120,034,005</u>

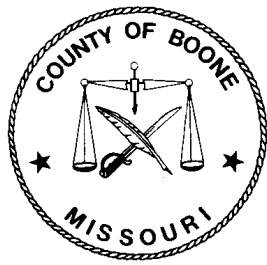
The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). This matrix provides the reader with a comprehensive overview of the financial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

2023 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	\$ 660,868	-	-	-	-	-	660,868
1115	Human Resources & Risk Mgmt	373,742	-	-	-	-	-	373,742
1118	Purchasing	414,951	-	-	-	-	-	414,951
1121	County Commission	621,371	-	-	-	-	-	621,371
1122	County Association Dues	51,120	-	-	-	-	-	51,120
1123	GF Emergency & Contingency	1,070,000	-	-	-	-	-	1,070,000
1125	Centralia Office	7,368	-	-	-	-	-	7,368
1126	County Counselor	544,877	-	-	-	-	-	544,877
1131	GF County Clerk Operations	384,931	-	-	-	-	-	384,931
1132	GF Elections and VR Operations	639,345	-	-	-	-	-	-
2300	Election Services Fund Operations	-	-	-	-	-	93,600	-
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	210,000	-
1133	GF Election Activities	310,700	-	-	-	-	-	310,700
1140	Treasurer	365,145	-	-	-	-	-	365,145
1150	GF Collector	731,439	-	-	-	-	-	-
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	285,383	-
1160	GF Recorder	589,260	-	-	-	-	-	-
2800	Record Preservation Fund Activity	-	-	-	-	-	326,600	-
1170	GF IT Administration	629,072	-	-	-	-	-	629,072
1171	GF IT Facilities Security	148,080	-	-	-	-	-	148,080
1172	GF IT Hardware & Software	3,452,715	-	-	-	-	-	3,452,715
1173	GF IT Software Development	912,364	-	-	-	-	-	912,364
1174	GF IT Technical Support	743,724	-	-	-	-	-	743,724
1176	GF IT GIS	408,429	-	-	-	-	-	408,429
1190	GF Non-Departmental	476,487	-	-	-	-	-	476,487
1191	Safety & Risk Management	10,455	-	-	-	-	-	10,455
1192	Recruitment & Retention	224,108	-	-	-	-	-	224,108
1194	GF IT Mail Services	455,597	-	-	-	-	-	455,597
1195	GF Insurance Activity	881,798	-	-	-	-	-	881,798
1196	GF Records Management Services	17,077	-	-	-	-	-	17,077
2010	Assessment	-	-	-	-	-	2,208,446	-
2011	Assessment Insurance Activity	-	-	-	-	-	9,930	-
2012	ARS IT Hardware & Software	-	-	-	-	-	115,069	-
2983	American Rescue Plan Act	-	-	-	-	-	-	-
Sub-Total		15,125,023	-	-	-	-	3,249,028	18,374,051
Public Safety & Judicial - Courts								
1210	GF Court Operations	2,370,265	-	-	-	-	-	2,370,265
1221	GF Circuit Clerk	588,313	-	-	-	-	-	588,313
1230	GFJury Costs	77,450	-	-	-	-	-	77,450
1241	GF Juvenile Office	583,210	-	-	-	-	-	583,210
1242	GF Juvenile Detention	462,297	-	-	-	-	-	462,297
1243	GF Juvenile Grants	263,098	-	-	-	-	-	263,098
1244	GF Court Ops Grants	48,401	-	-	-	-	-	48,401
1245	GF Treatment Court Grants	135,104	-	-	-	-	-	135,104
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	16,850	-
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	23,000	-
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	166,913	-
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	32,455	-
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	43,475	-
2860	GARNISHMENT FEE FD Circuit Clerk Garnish	-	-	-	-	-	17,000	-
2870	JJ Preservation Juvenile Office	-	-	-	-	-	131,427	-
2904	LEST Alt Sentencing Programs	-	-	300,778	-	-	-	-
2908	LEST Court Ops/Alt Sent Prog	-	-	182,079	-	-	-	-
Sub-Total		4,528,138	-	482,857	-	-	431,120	5,442,115
Public Safety & Judicial - Sheriff & Corrections								
1228	GF Sheriff/Detention Administration	3,353,451	-	-	-	-	-	3,353,451
1251	GF Sheriff Operations	4,388,386	-	-	-	-	-	4,388,386
1253	GF Sheriff Grants	373,673	-	-	-	-	-	373,673
1255	GF Detention Operations	4,680,805	-	-	-	-	-	4,680,805
2510	SH Training Fund Activity	-	-	-	-	-	16,400	-
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	7,800	-
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	430	-
2531	Justice Assistance Grant FYX1	-	-	-	-	-	36,950	-
2532	Justice Assistance Grant FYX2	-	-	-	-	-	36,295	-
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	3,500	-
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	37,192	-
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	28,650	-
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	22,645	-
2901	LEST Sheriff Operations	-	-	1,947,251	-	-	-	-
2902	LEST Detention Operations	-	-	979,619	-	-	-	-
2906	LEST Contract Inmate Housing	-	-	180,000	-	-	-	-
2909	LEST Sheriff/Detention Administration	-	-	114,577	-	-	-	-
Sub-Total		\$ 12,796,315	-	3,221,447	-	-	189,862	16,207,624

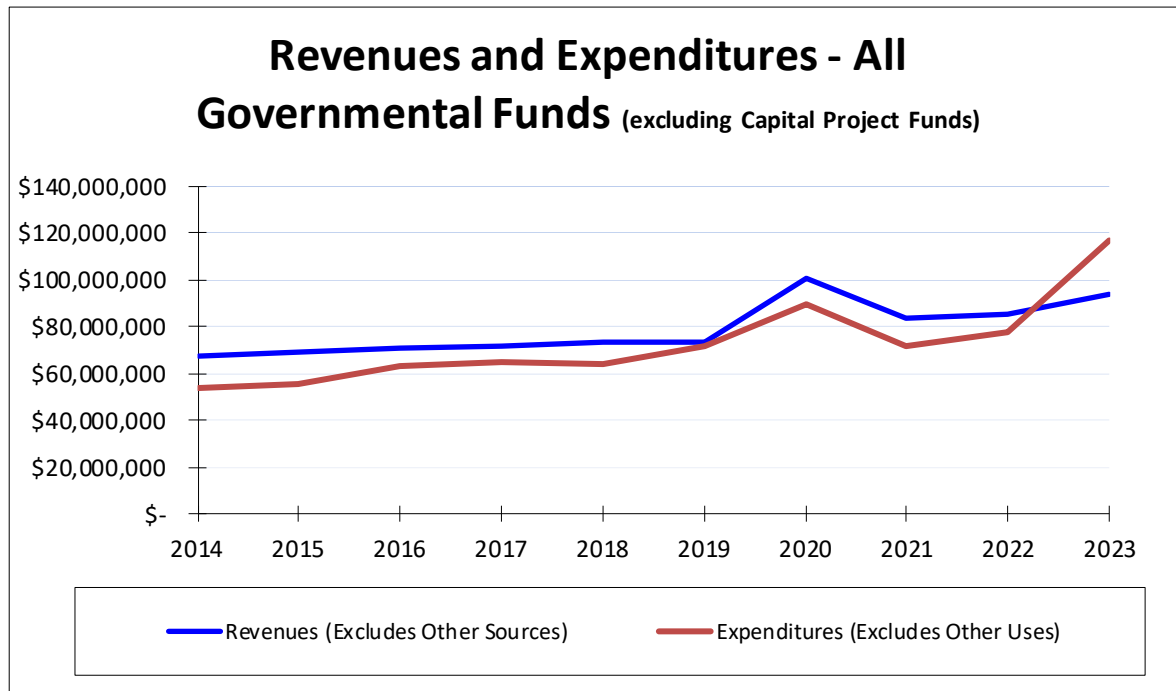
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Functional Area		Major Funds							
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	Total Governmental Funds	
Public Safety & Judicial - Prosecuting Attorney									
1261	GF Prosecuting Attorney	\$ 2,595,784	-	-	-	-	-	2,595,784	
1262	GF Pros Atmny Victim Witness	358,273	-	-	-	-	-	358,273	
1263	Pros Atmny Child Support Enforcement	242,060	-	-	-	-	-	242,060	
2600	Pros Atmny Training Fund Activity	-	-	-	-	-	5,268	5,268	
2610	Pros Atmny Tax Collection	-	-	-	-	-	20,965	20,965	
2620	Pros Atmny Contingency	-	-	-	-	-	20,000	20,000	
2640	Pros Atmny Forfeiture	-	-	-	-	-	1,000	1,000	
2650	Pros Atmny Admin Handling Cost	-	-	-	-	-	955	955	
2651	Pros Atmny Bad Check	-	-	-	-	-	30	30	
2903	LEST Prosecuting Attorney	-	-	386,112	-	-	-	386,112	
	Sub-Total	3,196,117	-	386,112	-	-	48,218	3,630,447	
Public Safety & Judicial - 911 & Emergency Management									
2101	LEPC-CEPF Grant	-	-	-	-	-	3,950	3,950	
2700	911/EM Non-Departmental	-	-	-	-	6,668,500	-	6,668,500	
2701	BOCO Joint Comm 911 Operations	-	-	-	-	4,856,666	-	4,856,666	
2702	Emergency Management Operations	-	-	-	-	1,505,271	-	1,505,271	
2703	911/EM IT Administration	-	-	-	-	3,100	-	3,100	
2704	BOCO Joint Comm Radio Operations	-	-	-	-	2,694,724	-	2,694,724	
2705	911/EM FM Building Maintenance	-	-	-	-	501,868	-	501,868	
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	6,793,600	-	6,793,600	
2707	Disaster Relief Activities	-	-	-	-	500,000	-	500,000	
2708	911/EM IT Hardware & Software	-	-	-	-	3,321,905	-	3,321,905	
2709	911/EM IT Technical Support	-	-	-	-	645,250	-	645,250	
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	60,000	60,000	
2711	BOCO Joint Comm Administration	-	-	-	-	1,158,175	-	1,158,175	
2712	911/EM Insurance Activity	-	-	-	-	86,296	-	86,296	
	Sub-Total	-	-	-	-	28,735,355	63,950	28,799,305	
Public Safety & Judicial - Other									
1200	Public Administrator	655,964	-	-	-	-	-	655,964	
1280	Medical Examiner	388,276	-	-	-	-	-	388,276	
1285	GF District Defender	41,370	-	-	-	-	-	41,370	
2900	LEST Non-Departmental	-	-	27,300	-	-	-	27,300	
	Sub-Total	1,085,610	-	27,300	-	-	-	1,112,910	
Environment, Protective Inspection & Infrastructure									
1360	GF RM Solid Waste	160,032	-	-	-	-	-	160,032	
1710	GF RM Land Use Planning	563,355	-	-	-	-	-	563,355	
1711	GF RM Administration	232,659	-	-	-	-	-	232,659	
1720	GF RM Building Inspection	508,795	-	-	-	-	-	508,795	
1725	GF RM Stormwater Planning	225,729	-	-	-	-	-	225,729	
2040	R&B Road Maintenance	-	8,669,479	-	-	-	-	8,669,479	
2041	RM Road Infrastructure Rehab Preservation	-	5,662,000	-	-	-	-	5,662,000	
2042	R&B Fleet Mntc Operations	-	1,684,866	-	-	-	-	1,684,866	
2043	R&B Traffic/Sign	-	159,332	-	-	-	-	159,332	
2044	R&B Administration	-	337,294	-	-	-	-	337,294	
2045	RM Road Inspection	-	374,318	-	-	-	-	374,318	
2046	RM Stormwater Planning	-	187,028	-	-	-	-	187,028	
2047	R&B Facilities Mntc/Custodial	-	276,908	-	-	-	-	276,908	
2048	R&B Insurance Activity	-	224,550	-	-	-	-	224,550	
2049	R&B Non-Departmental	-	4,142,007	-	-	-	-	4,142,007	
2081	RM Administration R&B Fund	-	319,587	-	-	-	-	319,587	
2082	RM Engineering R&B Fund	-	583,166	-	-	-	-	583,166	
2083	R&B IT Hardware & Software	-	124,009	-	-	-	-	124,009	
	Sub-Total	1,690,570	22,744,544	-	-	-	-	24,435,114	
Community Health & Public Services									
1410	Public Health Services	1,705,884	-	-	-	-	-	1,705,884	
1420	GF Community Services Administration	44,768	-	-	-	-	-	44,768	
1430	Civic Services	124,000	-	-	-	-	-	124,000	
1730	Animal Control	273,499	-	-	-	-	-	273,499	
2030	Domestic Violence Fund Activity	-	-	-	-	-	23,000	23,000	
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	49,504	49,504	
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	10,325	10,325	
2160	CSF Community Services Administration	-	-	-	996,357	-	-	996,357	
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	650,000	
2162	CSF Program Funding	-	-	-	13,720,000	-	-	13,720,000	
	Sub-Total	2,148,151	-	-	15,366,357	-	82,829	17,597,337	
Other									
1510	Economic Support	58,000	-	-	-	-	-	58,000	
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	869,812	869,812	
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	68,167	68,167	
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	12,325	12,325	
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,552	10,552	
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	6,050	6,050	
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	14,694	14,694	
	Sub-Total	\$ 58,000	-	-	-	-	981,600	1,039,600	
	Total Expenditures	40,627,924	22,744,544	4,117,716	15,366,357	28,735,355	5,046,607	116,638,503	
	Other Financing Uses	12,000	17	-	-	869,812	13,690	3,395,502	
	Grand Total	\$ 40,639,924	22,744,544	4,117,716	15,366,357	29,605,167	5,060,297	120,034,005	



Revenue and Expenditure Trends

The graph shown below illustrates revenue and expenditure trends over the past 10 years. The significant factors reflected in the graph are described below.



- **Revenue trend**

- **New voter-approved revenue:** Voters approved two new dedicated sales tax levies in 2012, Children’s Services and 911/Emergency Management, and both became effective in 2013. However, operational planning and 911 facility construction delayed the County’s spending plan which resulted in revenues exceeding expenditures for several years.
- **CARES Act revenues 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. Some of these revenues were used to reimburse a portion of Boone County’s eligible public health and law enforcement costs, thus resulting in unexpected revenue to the County.
- **Unexpected revenue increases in fiscal years 2020-2022:** The County’s fiscal year 2021 and 2022 sales tax revenues far exceeded budget projections due to unprecedented inflation and vehicle sales. In addition, unexpected state “catch-up” reimbursements for prisoner board costs also exceeded budgetary projections in fiscal years 2020 and 2021.

- **Expenditure trend**

- **High staff turnover and extended vacancies within County offices:** 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.

- **Reduced availability of fixed assets:** Supply chain disruption in recent years has significantly delayed and prevented the acquisition of planned assets, also contributing to reduced spending.
- **Fiscal Year 2023 increased spending:** the expenditure trend line above reflects the planned use of fund balance explained in the earlier section regarding budget priorities.

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 2023 revenue projection for all governmental funds combined (excluding capital project funds) reflects total revenue of \$94.1 million, which represents a 19% increase over the prior year’s revenue budget (as amended) of \$79.4 million, or a \$14.7 million increase. The increase is largely attributable to the unexpected and significant growth in sales tax revenues combined with the additional revenue from extending sales taxes to remote retail sales (use tax), effective January 1, 2023. Additionally, the budget includes \$2.5 million in ARPA replacement revenue.

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

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

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2021 (Actual)	2022 (Budget)	2022 (Estimated)	2023 (Budget)	% Change 23 Budget over 22 Budget	% of Total Budget
Property Taxes	\$ 5,538,555	6,013,375	6,324,000	6,510,975	8%	7%
Assessments	81,041	72,652	91,618	71,012	-2%	0.0%
Sales Taxes	58,397,809	56,307,000	62,480,300	68,080,000	21%	72.3%
Franchise Taxes	160,888	163,000	164,000	163,000	0%	0.2%
Licenses and Permits	898,784	708,822	711,670	683,785	-4%	0.7%
Intergovernmental	6,898,111	6,057,572	5,566,143	8,420,180	39%	8.9%
Charges for Services & Interfund Services Pro	6,955,240	6,783,782	6,863,470	6,639,324	-2%	7.1%
Fines and Forfeitures	137,148	16,000	16,000	16,000	0%	0.0%
Interest	(779,346)	943,478	898,619	925,067	-2%	1.0%
Hospital Lease	2,600,272	0	0	0		0.0%
Other*	2,981,974	2,343,899	2,640,991	2,604,517	11%	2.8%
Total Revenues	\$ 83,870,476	79,409,580	85,756,811	94,113,860	19%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (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.

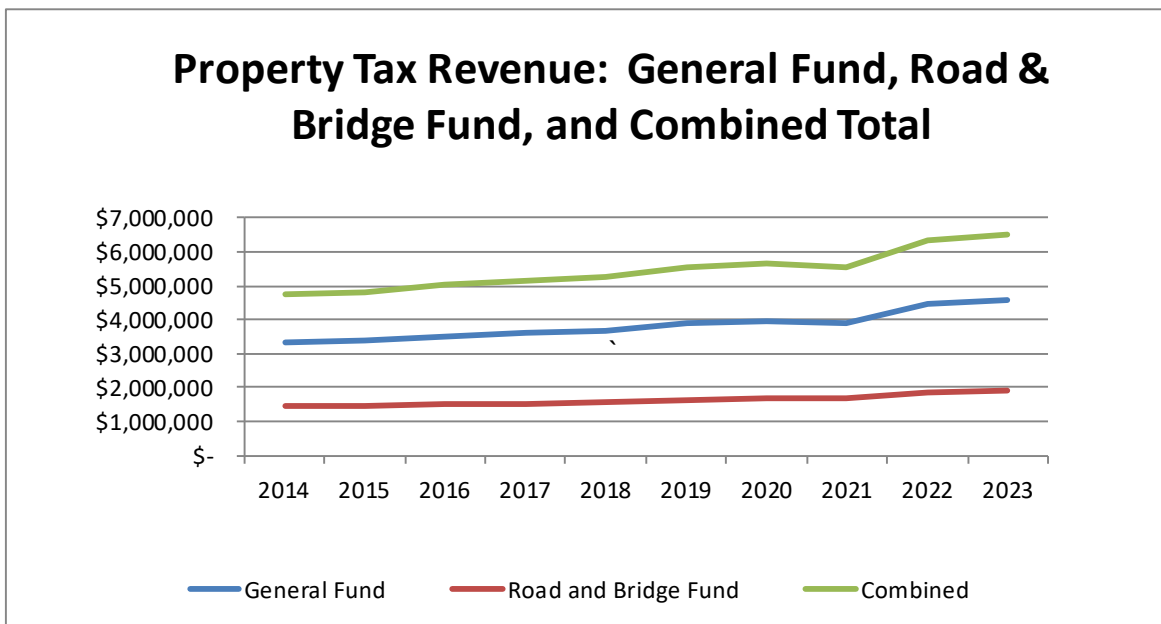
Assessed valuation generally grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County exceeds \$3.5 billion. The fiscal year 2023 Budget assumes 3.5% 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. 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

Road and Bridge Operations--\$.05 per \$100 assessed valuation

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



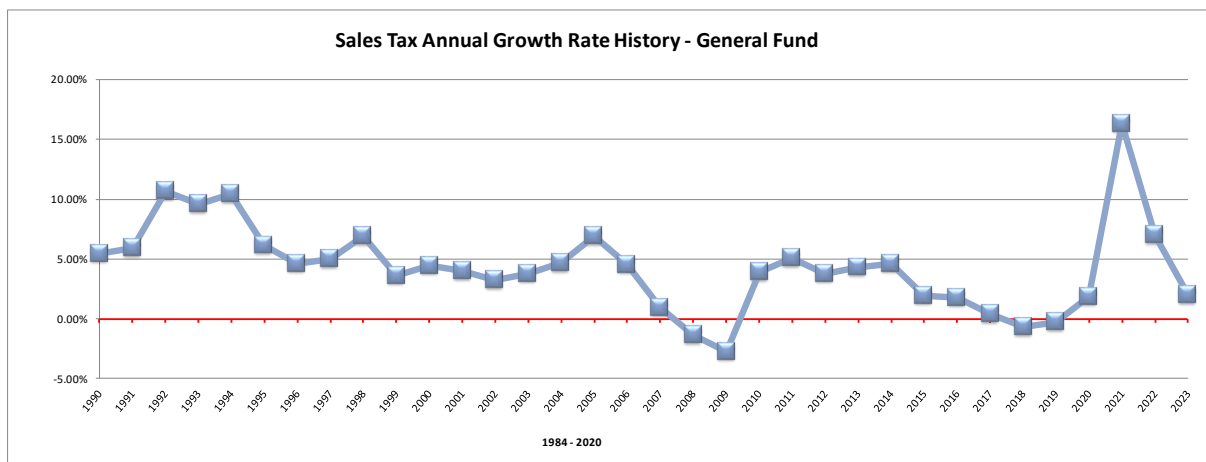
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information* tab section. [A multi-year history of the overlapping tax levies for the County and its political subdivisions is also presented in the *Appendix*.]

Assessments (<0.1% of total revenue)

The County has elected to create Neighborhood Improvement Districts (NIDs) which provide a financing mechanism to property owners for various road and sewer improvements. The County constructs the improvements, issues long-term debt, and then collects annual assessments from the property owners to pay for the annual 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 and Use Tax (72.3% 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 72% 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, likely the result of growth in untaxed e-commerce. Then unexpectedly, the fiscal year 2021 growth rate exceeded 16% largely due to broad-based significant inflation and vehicle sales.

Effective January 1, 2023, the County's local sales tax rates will apply to remote e-commerce retail sales, the result of April 2022 voter approval. In Missouri, the required legal mechanism to extend (or apply) the combined local sales tax rate to remote sales is a voter-approved Use Tax. Retail transactions are subject to either sales tax or use tax, but never both. The fiscal year 2023 budget includes \$4.35 million additional revenue associated with use tax collected on remote retail sales.

The County's combined sales tax rate is 1.75% and is comprised of the following:

One-half cent permanent sales tax 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. 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.

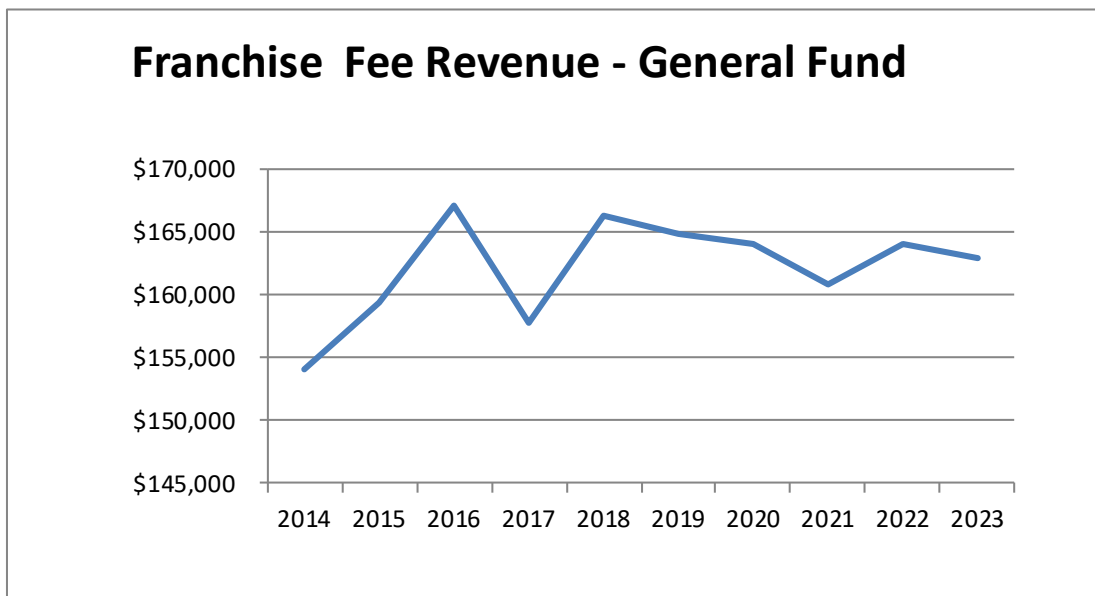
One-eighth cent permanent sales tax for the Law Enforcement Services Fund. These revenues provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

One-quarter cent permanent sales tax for the Community Children's Services Fund. 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. 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.)

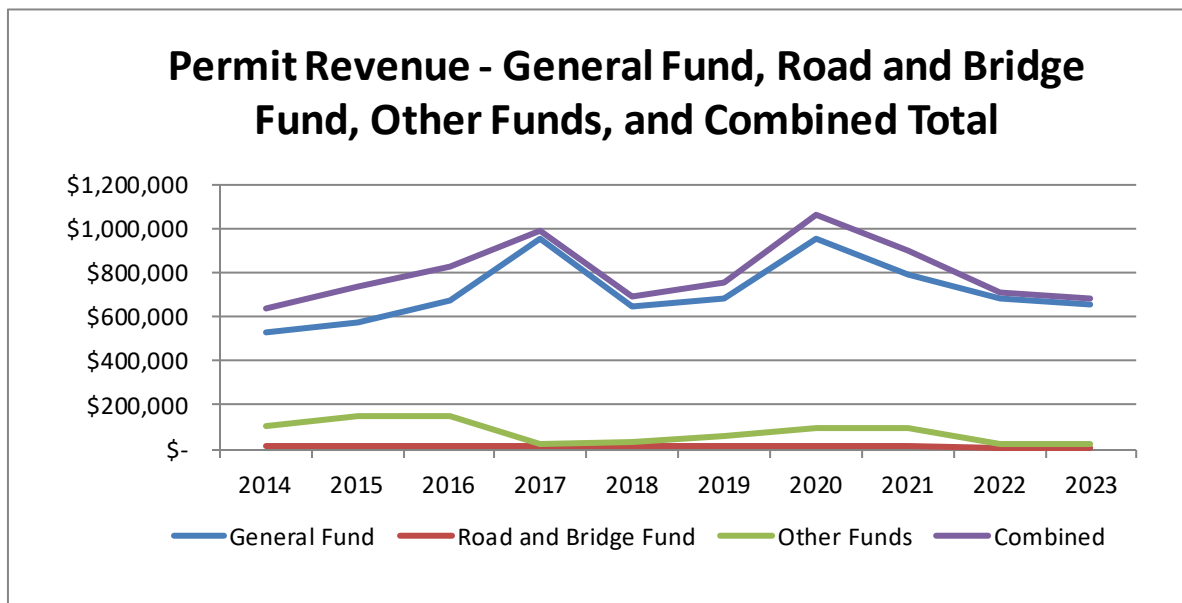
Three-eighths cent permanent sales tax for the 911/Emergency Management Fund. This sales tax was approved by voters in April 2013 and became effective October 1, 2013.

Franchise Taxes and Licenses/Permit Revenue (.9% 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 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.

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 generated from building permits is expected to decline modestly in fiscal year 2023 compared to the current year.

Intergovernmental Revenues (8.9% 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 8.9% increase, and is primarily attributable to the \$2.5 million ARPA revenues included in the budget for the revenue replacement

standard allowance. The County intends to recognize \$2.5 million revenue replacement in each of the four years 2023 through 2026, the allowable maximum of \$10 million.

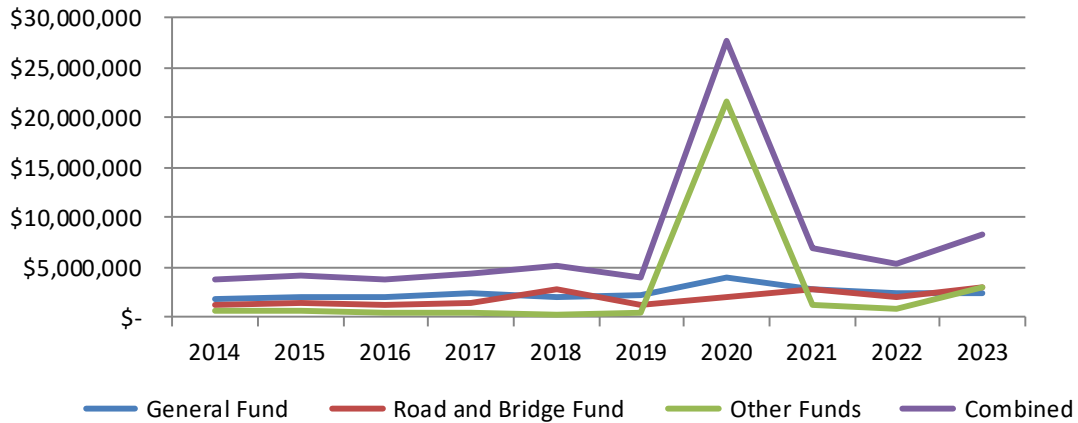
The County's primary intergovernmental revenue sources in fiscal year 2023 include the following:

- Within the General Fund—
 - State prisoner per diem reimbursement, \$1,000,000 and state juvenile detention reimbursement, \$62,000
 - Various federal and state grants and other circuit court reimbursements-- primarily law enforcement and judicial, \$1,292,000
- Within the Road and Bridge Fund
 - Boone County's distribution from the state's County Aid Road Trust (CART) fund, \$1.6 million (proportionate share of the statewide gasoline tax)
 - Federal grant award for bridge improvements (Ben Williams bridge), \$677,000
 - Boone County's distribution from the state's motor vehicle sales taxes (\$390,000)
 - Boone County's distribution from the state's motor vehicle licensing fee revenue (\$175,000)
- Within the Assessment Fund—
 - State reimbursement for property tax assessment, \$239,000
- Within the Recovery Act Stimulus Fund—
 - Standard allowance for lost revenue, \$2.5 million (The revenue is recorded in the Recovery Act Stimulus Fund and is accompanied by an operating transfer from that fund to the General Fund.)

The following chart shows a ten-year history of intergovernmental revenues and the items listed below explain the significant fluctuations:

- 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.
- 2023- \$2.5 million ARPA revenue; under the US Treasury Final Rule, the County may use up to \$10.0 million of ARPA monies for revenue replacement. The County intends to use \$2.5 million in each of the four-year periods (2023 ,2024, 2025, and 2026).

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

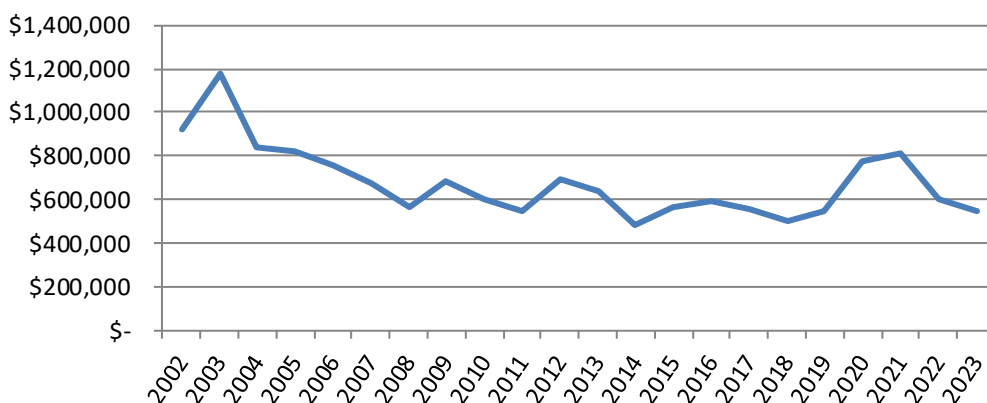


Charges for Services (7.1% of total revenue)

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.

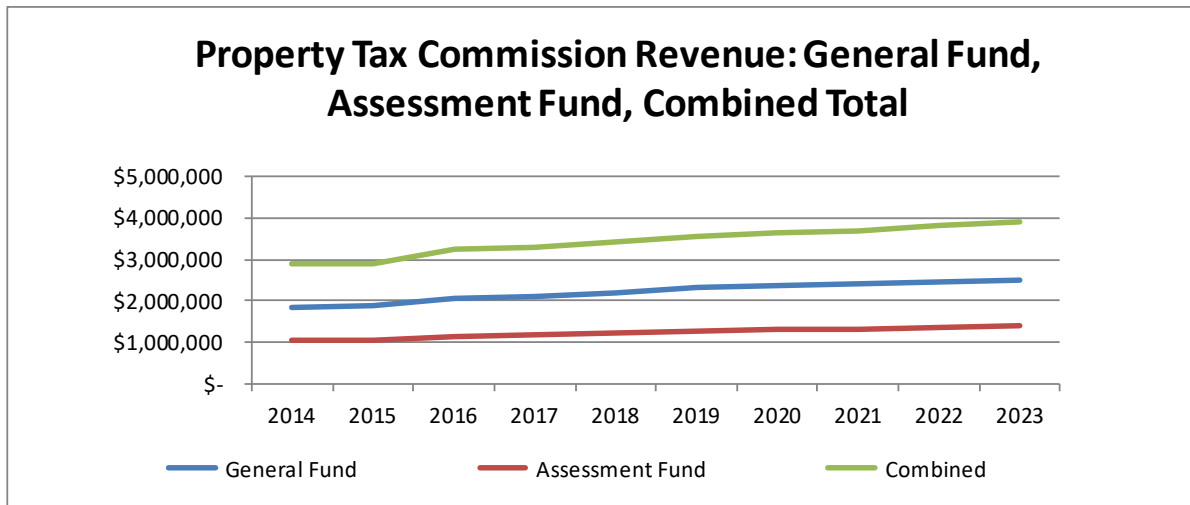
As illustrated in the chart on the following page, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year. Revenues in 2020 and 2021 exceeded budget by approximately \$200,000; however, the County expects the annual revenue to decline in fiscal year 2023 and beyond in light of recent interest rate hikes.

Real Estate Recording Fees: General Fund



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

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



Fines and Forfeitures, Interest, and Other Revenues (3.8% of total revenue)

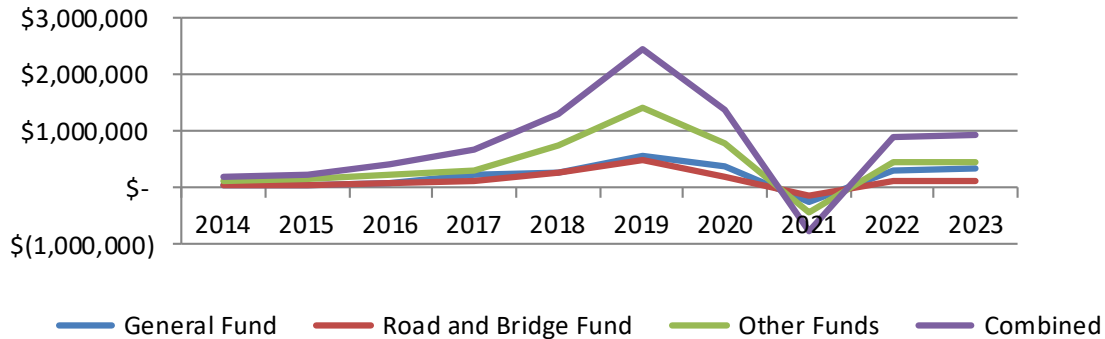
The County's General Fund receives a small portion of criminal bond forfeiture revenue. This is a nominal revenue source to the County and the County receives no other fine revenue. The majority of criminal bond forfeiture revenue is distributed to County public schools.

The majority of the "Other Revenue" consists of inter-fund reimbursement revenue. Within the County's financial statements, these amounts are reclassified as Interfund Services Provided revenue.

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. Actual investment income for fiscal year 2021 was negative; this is primarily because

Governmental accounting standards require the County to recognize *unrealized* gains and losses on investments. During 2021, significant *unrealized* losses were reported within the County's financial statements as reflected in the chart below; however, the County does not expect to *realize* those losses going forward. Therefore, unrealized gains and losses are ignored for budgeting purposes. For fiscal year 2023, the County expects to earn approximately \$925,000 interest income on all governmental funds combined.

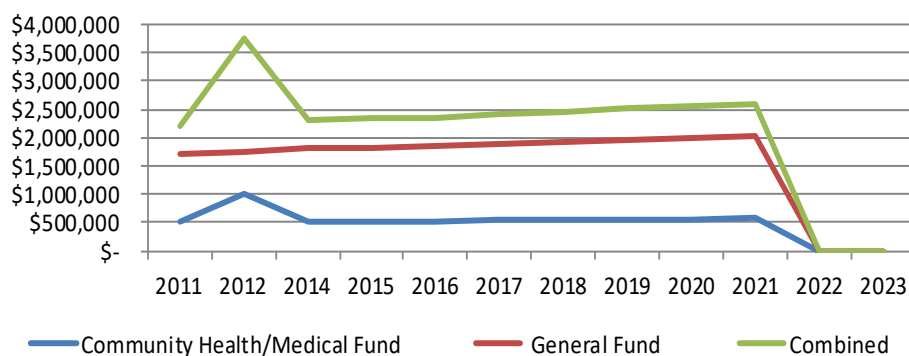
Interest Revenue: General Fund, Road and Bridge Fund, Other Funds, and Combined Total



Hospital Lease Revenue (0% of total revenue)

As explained in *Priority #5- Fiscal Stability* above, hospital lease revenue has been removed from the County budget effective fiscal year 2022. In 2021, the County received \$2.6 million in lease payments which accounted for 3.0% of revenue for all governmental funds combined and 6.0% of revenue to the General Fund. The following chart illustrates the hospital lease revenue trend over the past 12 years.

Hospital Lease Revenue



Expenditure Assumptions and Projections

The fiscal year 2023 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$116.6 million, which represents a 20% increase over the prior year's budget (as amended) of \$97.4 million, or a \$19.2 million increase. The

increases are attributable to the budget priorities identified at the beginning of this Budget Message.

A multi-year comparison of expenditures by functional category is presented below.

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

Includes General, Special Revenue, and Debt Service Funds

Expenditures by Function	2021 (Actual)	2022 (Budget)	2022 (Estimated)	2023 (Budget)	% Change 23 Budget over 22 Budget	% of Total Budget
General Government Operations*	\$ 10,831,866	15,382,535	13,016,023	16,764,040	9%	14.4%
Public Safety & Judicial	26,995,376	34,389,575	28,393,748	43,817,311	27%	37.5%
Environment, Protective Inspection & Infrastructure	17,570,586	20,406,161	18,359,289	22,137,072	8%	19.0%
Community Health & Public Services	11,662,566	17,133,384	11,147,316	17,579,337	3%	15.1%
Fixed Assets (New and Replacement)	3,489,340	9,008,437	5,898,967	15,301,143	70%	13.1%
Debt Service	1,036,779	976,567	976,567	978,009	0%	0.8%
Other	57,252	66,925	66,925	61,591	-8%	0.1%
Total Expenditures	\$ 71,643,765	97,363,584	77,858,835	116,638,503	20%	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 2023 expenditures shown in the table above exceed total revenue shown in the table 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 2023; 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 2022 is projected at 80% 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 2022 projected actual spending is approximately 90% of budget and is attributable to salary and benefits savings associated with

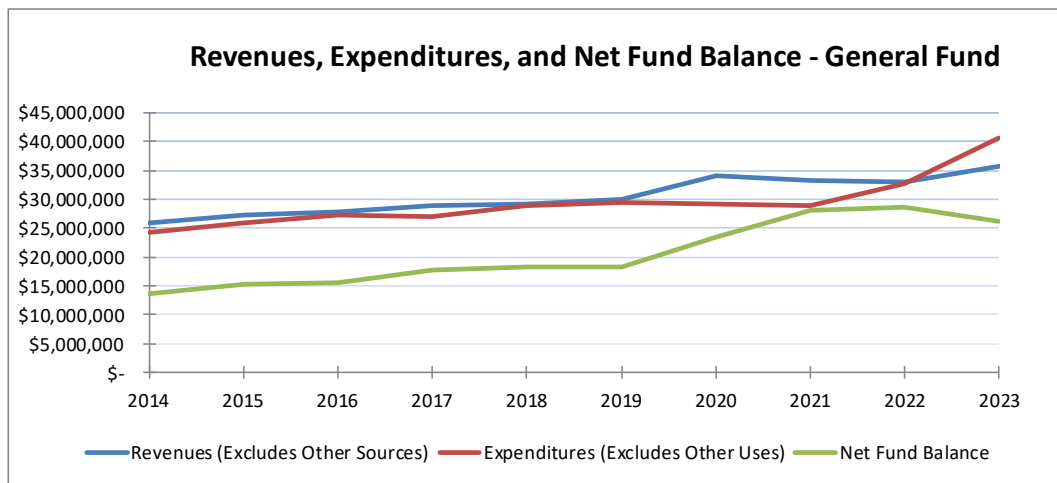
turnover and extended vacancies; unspent emergency appropriation; unused travel and training appropriations; and cost savings for fixed asset purchases (new and replacement).

- Road and Bridge Fund— the fiscal year 2021 projected actual spending is 87% 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 2023 spending plan as a planned use of fund balance; for details, see the explanation provided in an earlier section of this document for *Priority #5-Fiscal Stability*.



All funds are budgeted to be solvent at the end of fiscal year 2023. 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 (14.4% of total expenditures; 9% increase)

This functional area includes spending for all governmental activities not accounted for within another more specific category. The 2023 budgetary increase is attributable to (1) the impact of salary range table adjustments and employee pay increases; (2) Information Technology contracted services; (3) county-wide pay plan consulting services; and (4) facility needs assessment for the downtown campus (for long-range planning purposes). Refer to the discussion of budget priorities earlier in this document for more information.

Public Safety and Judicial (37.5% of total expenditures; 27% increase)

This functional area includes the Circuit Court, Sheriff, Adult Detention, Juvenile Detention, Prosecuting Attorney, Public Administrator, 911 Joint Communications, and Emergency Management. The 2023 budgetary increase is attributable to (1) the impact of salary range table adjustments and employee pay increases; (2) additional employees for Sheriff and Prosecuting Attorney; (3) change to overtime calculation for Sheriff and Detention law enforcement personnel resulting in increased overtime costs; and (4) First Responder Radio Project. Refer to the discussion of budget priorities earlier in this document for more information.

Environment, Protective Inspection, and Infrastructure (19% of total expenditures; 8% increase)

This functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for planning and zoning, building code inspections, and stormwater planning. The 2023 budgetary increase is attributable to the (1) impact of salary range table adjustments and employee pay increases; (2) consulting services to assist with permitting software selection; (3) an increase in the annual funding for concrete infrastructure rehab activities; (4) a grant-funded bridge replacement project; and (5) an FTE increase to support GIS and administrative activities. Refer to the discussion of budget priorities earlier in this document for more information.

Community Health and Public Services (15.1% of total expenditures; 3% increase)

This functional area includes all appropriations within the Children's Services Fund, the Community Health Fund, and the Domestic Violence Fund. In addition, it includes General Fund appropriations for public health services, administrative expenses for Community Services, Animal Control services, and Civic Services.

The County jointly funds the City-County Health Department; the County's fiscal year 2023 budget reflects the County's share of increases primarily attributable to additional staff positions and salary pay plan increases.

The 2023 budgetary increase is attributable to the (1) impact of salary range table adjustments and employee pay increases; (2) funding for a Deputy Director position; and (3) increased funding for service contracts approved by the Boone County Children's Services Board (BCCSB).

The nine-member commission-appointed Board (BCCSB) 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 \$6.0 million of net fund balance is budgeted for service contracts in fiscal year 2022. At such a time that the accumulated resources have been fully utilized, the annual operating budget should be consistent with annual operating revenues, which is approximately \$9.4 million.

Fixed Assets--New and Replacement (13.1% of total expenditures; 70%)

Each year, the budget includes funding for investment in new and replacement fixed assets. This functional area includes appropriations for machinery and equipment, vehicles, computer hardware and software, and furniture and fixtures, for each of the various functional areas. 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 cost center 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 combined with asset performance inform budgetary decisions regarding replacements and upgrades each year. In addition, investment in new equipment and technologies will occur with less frequency. The fiscal year 2023 budget reflects significant increases in fixed asset appropriations beyond routine replacements primarily for computer hardware and software upgrades and radio network infrastructure improvements. Refer to *Priority #4-Transportation Network Infrastructure* on page 8 of this Budget Message for more information.

Debt Service (0.8% of total expenditures; no %change)

The \$978,000 debt service payments included in the 2023 budget consist of \$870,000 to be paid from County resources and \$108,000 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; -8%)

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 prior budget year included an appropriation for consulting services to assist the Count Commission with ARPA administrative and compliance responsibilities; however, the fiscal year 2023 budget does not include similar appropriations, which accounts for the decrease.

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 requires minimum fund balances in its major operating funds, but for its major funds primarily dependent on sales tax revenue, the County typically maintains fund balances more than the minimum to mitigate the inherent volatility risks associated with sales tax and to ensure financial flexibility to address significant non-recurring expenditures.

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 2023 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, 2023

	-----Major 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	\$ 26,575,588	24,690,211	5,961,395	6,504,429	16,506,501	7,720,432
Less: Fund Balance Unavailable for Appropriation	(343,650)	(5,000,000)	(1,438,500)	-	(10,300,000)	(435,825)
Projected Net Fund Balance	\$ 26,231,938	\$ 19,690,211	\$ 4,522,895	\$ 6,504,429	\$ 6,206,501	\$ 7,284,607
As a percent of expenditures	65%	87%	110%	42%	22%	144%
# of months expenditures	7.7	10.4	13.2	5.1	2.6	17.3
Expenditures	\$ 40,627,924	\$ 22,744,544	\$ 4,117,716	\$ 15,366,357	\$ 28,735,355	\$ 5,046,607

Fund Balance Unavailable for Appropriation: this includes amounts that are required for prior year 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, infrastructure, 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. This is the primary purpose for establishing a minimum requirement of 17%.

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, 2023

	-----Major 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	26,575,588	24,690,211	5,961,395	6,504,429	16,506,501	7,720,432
Projected Fund Balance 1/1	\$ 29,076,896	22,453,530	5,252,711	12,458,786	31,952,220	8,987,056
Projected Change in Fund Balance	\$ (2,501,308)	2,236,681	708,684	(5,954,357)	(15,445,719)	(1,266,624)
Percentage Change	-9%	10%	13%	-48%	-48%	-14%

As previously discussed in *Priority #5-Fiscal Stability*, the decrease in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation, temporary contractual Information Technology services to cover for excessive staffing vacancies, and technology investments.

The increase in fund balance in the Road and Bridge Fund is largely due to increased sales tax revenue exceeding expenditures for the year. The resources will remain in the Road and Bridge Fund and will be directed toward future road infrastructure needs.

The increase in the Law Enforcement Services Fund is largely due to increased sales tax revenue and a decrease in vehicle replacements. The resources will remain in the Law Enforcement Services Fund and will be directed toward future law enforcement services needs.

The projected decrease in the Community Children's Services Fund is due to the fiscal year 2023 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, the 800 MHz Radio Infrastructure project, technology replacements and upgrades, and the First Responder Radio Project.

The decline in non-major governmental funds is primarily attributable to replacement equipment and computer technology. In addition, the projected decline reflects a budget practice used by appropriating authorities for several of the County's special revenue funds whereby in each fiscal year, most of the 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, 2023, is presented in the *General Information* tab section of this document. Debt service appropriations included in the fiscal year 2023 Budget amount to approximately \$978,000 or less than 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:

- \$870,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund.
- \$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, 2023, is expected to exceed \$3.5 billion which results in a legal debt limit of approximately \$350,000,000. 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 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for fiscal years 1997 through 2020. 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.

During 2020, GFOA revised the budget award program, requiring an entity-wide strategic plan as a **mandatory** component for eligibility to receive the award. Boone County has not implemented an entity-wide strategic planning process and does not adopt a strategic plan; therefore, fiscal year 2020 was the last year for the County to earn this award until such time that a strategic plan is developed and adopted by the County.

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 directors, and especially the staff of the Boone County Auditor's Office.

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

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.

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

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

Roger Johnson..... 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

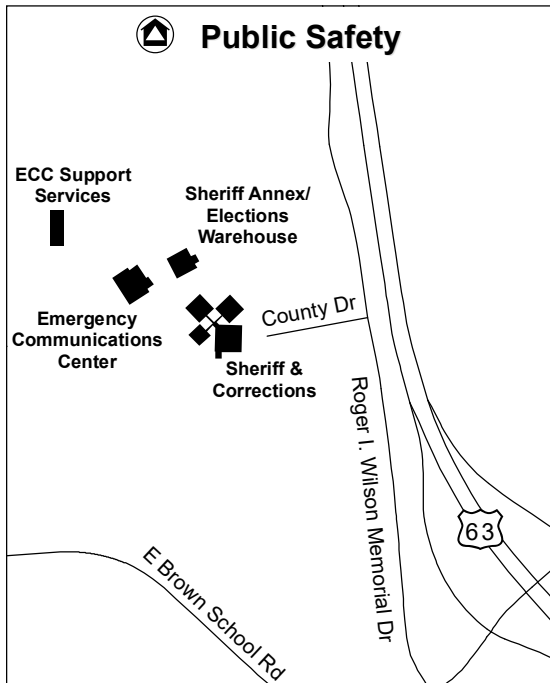
Dwayne Carey, Sheriff..... Boone County Sheriff Admin. & Detention Facility 573-875-1111

Treasurer

Dustin Stanton..... Roger B. Wilson Government Center, Room 205..... 573-886-4365

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

Boone County Facility Locations

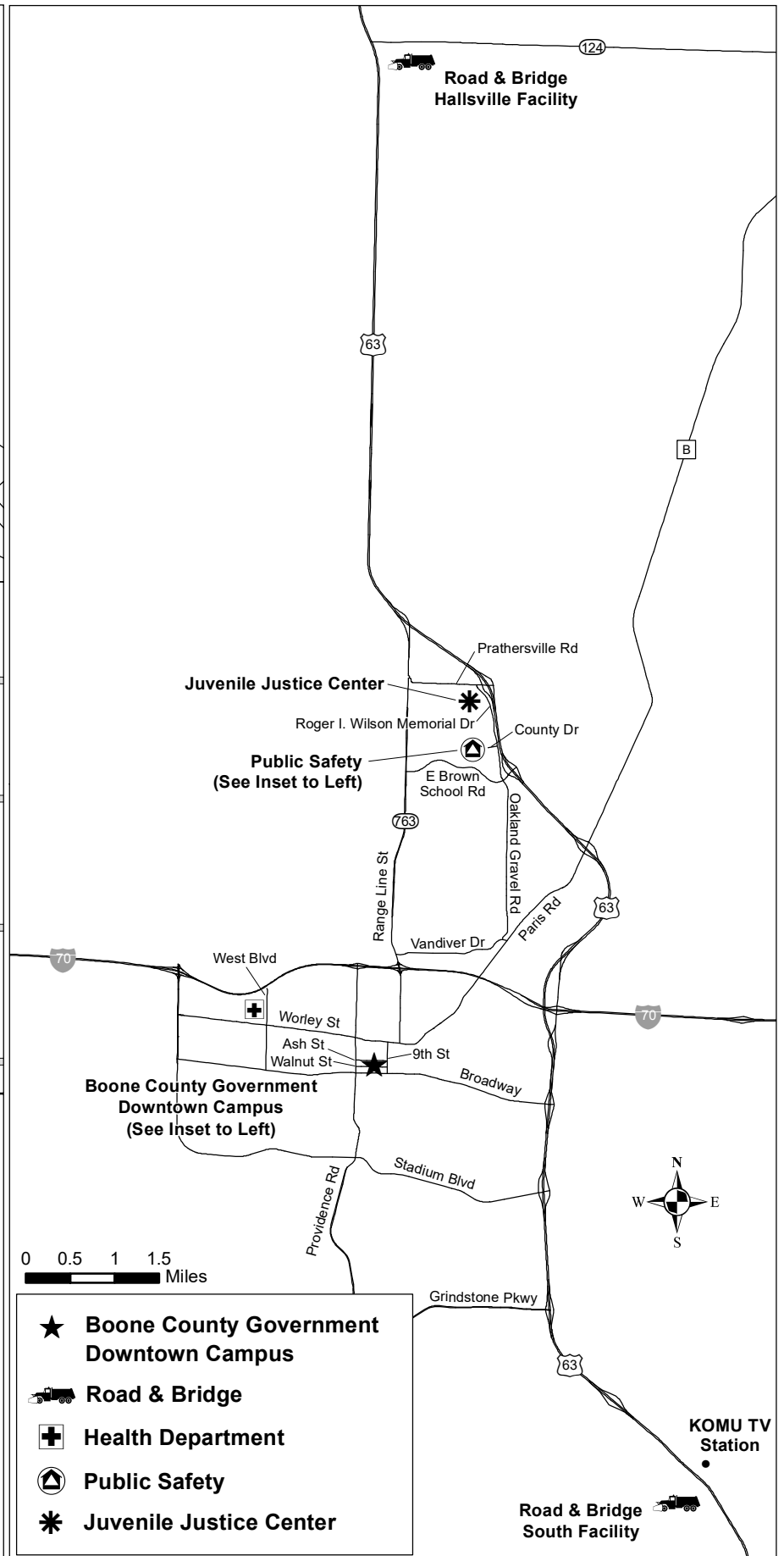


★ Boone County Government Downtown Campus



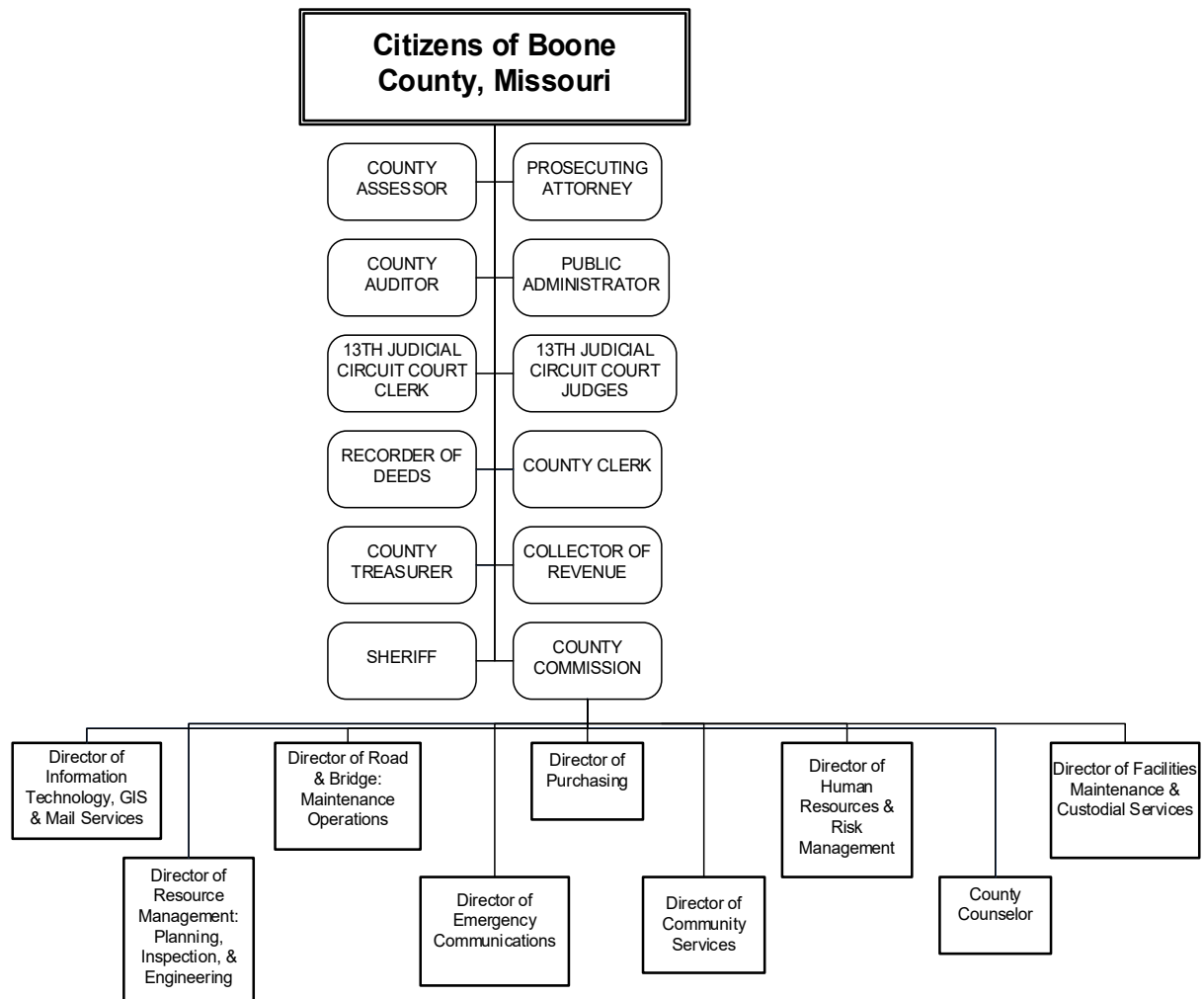
- Courthouse**
- Roger B. Wilson Government Center**
- Historic Columns**
- Boone County Annex**
- Community Services & Family Support Enforcement**
- Johnson Building**
- Alternative Sentencing Center**
- Courthouse Plaza**

Boone County GIS Department



- ★ **Boone County Government Downtown Campus**
- Road & Bridge**
- Health Department**
- Public Safety**
- ✱ **Juvenile Justice Center**

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 & Corrections Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2111 County Drive



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 typically begins in early June; however, it is common for budget planning to begin much earlier in the year for complex issues such as adjustments to the county-wide salary plan. Soon after, the Auditor develops preliminary revenue projections for the major funds and distributes budget instructions to all elected officials and department directors.

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.

- **June:** 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
- **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

Budget Calendar and Process cont'd

- **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.

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.

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 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 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.

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.

■ **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.

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.

- 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 to effectuate RSMo 292.600-292.625.</p> <p>Established in 1998, this fund account for monies received by the Local Emergency Planning Committee from the State of Missouri and administered by Boone County Office of Emergency Management (OEM) pursuant to a Service Level Agreement approved in 2021 (CO# 206-2021). The County serves as fiscal agent for these financial activities. 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 property was transferred to the City of Columbia pursuant to a contract approved via Commission Order #142 -2020. Prior to the transfer of the property, the County Commission approved the budget and administered the fund. However, given the property transfer, further legal analysis is necessary to determine the legal mechanism(s) for establishing appropriations in accordance with applicable statutory provisions.</p>

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

Fund No.	Fund Name	Description
216	Community Children's Services Fund	<p>This fund is established and governed by RSMo 210.861.</p> <p>It accounts for the dedicated revenues derived from a permanent one-quarter cent sales tax approved by voters in 2012. The fund is administered and expended by a Board of Directors, which is appointed by the County Commission. The monies may be used for the purposes described in RSMo 210.861 including counseling, family support, and temporary residential services to persons nineteen years of age or less.</p>
217	Road Development Agreements Fund	<p>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.</p>
230	Election Services Fund	<p>This fund is established and governed by RSMo 115.065.</p> <p>It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves the budget and administers the fund.</p>
232	Election Equipment Replacement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for monies collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment. The County Commission approves the budget; the County Clerk administers the fund.</p>

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

Fund No.	Fund Name	Description
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The County Commission approves the budget subject to federal guidelines; the Sheriff administers the budget and the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>
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>

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

Fund No.	Fund Name	Description
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121 and RSMo 50.535.</p> <p>It accounts for fees authorized and collected pertaining to “conceal and carry” gun permits. The Sheriff approves the budget and administers the fund.</p>
256	Inmate Prisoner Detainee Security Fund	<p>This fund is established and governed by RSMo 488.5026.</p> <p>It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.</p>
257	Sheriff K9 Operations Fund	<p>The fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Sheriff’s canine program. The budget is established by the Commission and administered by the Sheriff.</p>
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
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>

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

Fund No.	Fund Name	Description
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
264	Prosecuting Attorney Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p>
265	PA Administrative Handling Cost Fund	<p>This fund is established and governed by RSMo 559.100.</p> <p>It accounts for fee revenue authorized for the collection, disbursement, and general administration of crime victim restitution. The Prosecuting Attorney approves the budget and administers the fund.</p>
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>

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

Fund No.	Fund Name	Description
271	911 Prepaid Wireless Fee Fund	<p>This fund is established and governed by RSMo 190.460.</p> <p>It accounts for the revenues related to service charges on prepaid wireless telephone service. The County Commission approves the budget; a commission-appointed department director administers the fund.</p>
280	Record Preservation Fund	<p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
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 years 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 \$12,000 or more or where multiple purchases over a 90-day period accumulate to \$12,000 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%.	373,500
\$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%	188,000
\$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%	61,336
\$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%.	43,000
\$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%	168,797
Total: All General Obligation Debt	\$ <u>834,634</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.

8,755,000

Total: All Special Obligation Debt \$ **8,755,000**

Total Combined Debt: \$ **9,589,634**

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	\$ 0
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 834,634

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			
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	695,000.00	175,893.76	96,203.14	15,120.88	791,203.14	191,014.64	982,217.78
2028-2032	3,795,000.00	549,468.80	326,046.14	31,409.32	4,121,046.14	580,878.12	4,701,924.26
2033-2037	1,685,000.00	52,528.14	54,890.90	3,822.57	1,739,890.90	56,350.71	1,796,241.61
2037-2042	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$ 8,755,000.00	1,680,965.74	834,633.51	132,128.94	9,589,633.51	1,813,094.68	11,402,728.19

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:	\$ 3,520,442,000
Constitutional Debt Limit (10%):	\$ 352,044,200
Debt outstanding on January 1 applicable to debt limit:	\$ 834,634
Debt outstanding on January 1 as a percentage of debt limit:	0.2%

Financial Summaries—

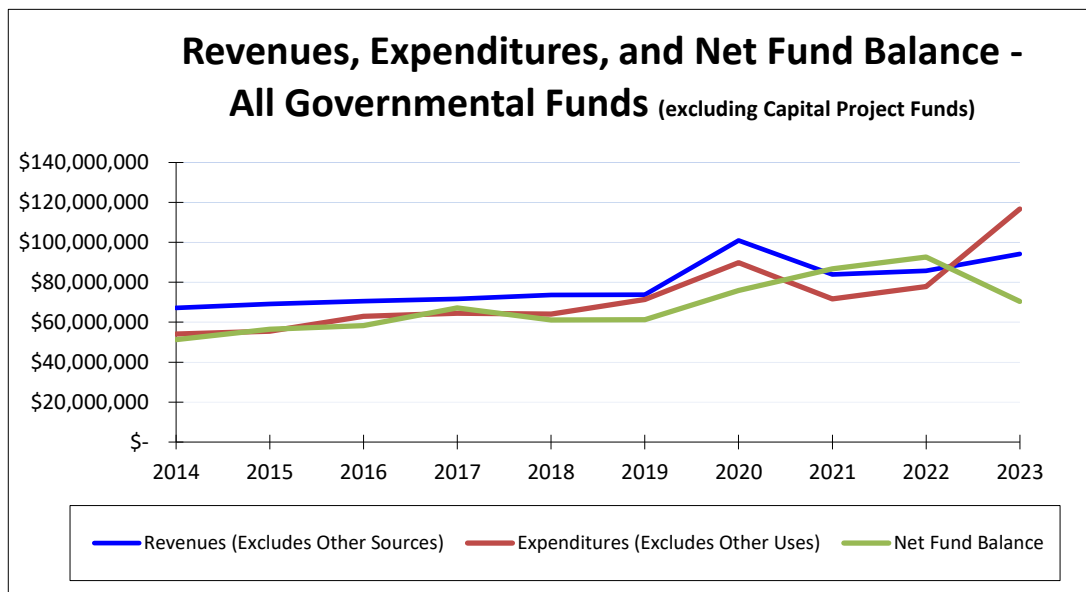
This section contains the following information:

- 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)

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Revenues (Excludes Other Sources)	\$67,156,679	\$69,075,258	\$70,589,700	\$71,635,975	\$73,618,466
Expenditures (Excludes Other Uses)	\$54,096,677	\$55,509,273	\$62,891,547	\$64,540,179	\$64,055,250
Net Fund Balance	\$51,202,647	\$56,465,866	\$58,238,442	\$67,111,011	\$61,133,456
	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Budget
Revenues (Excludes Other Sources)	\$73,761,128	\$100,875,291	\$83,870,476	\$85,756,811	\$94,113,860
Expenditures (Excludes Other Uses)	\$71,438,224	\$89,852,484	\$71,643,765	\$77,858,835	\$116,638,503
Net Fund Balance	\$61,231,038	\$75,941,789	\$86,774,064	\$92,630,543	\$70,440,581



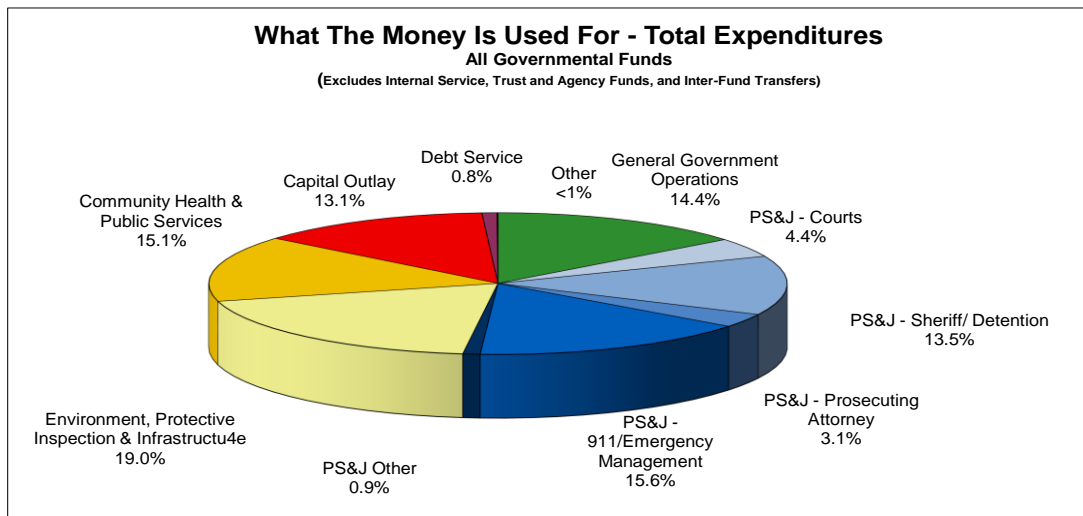
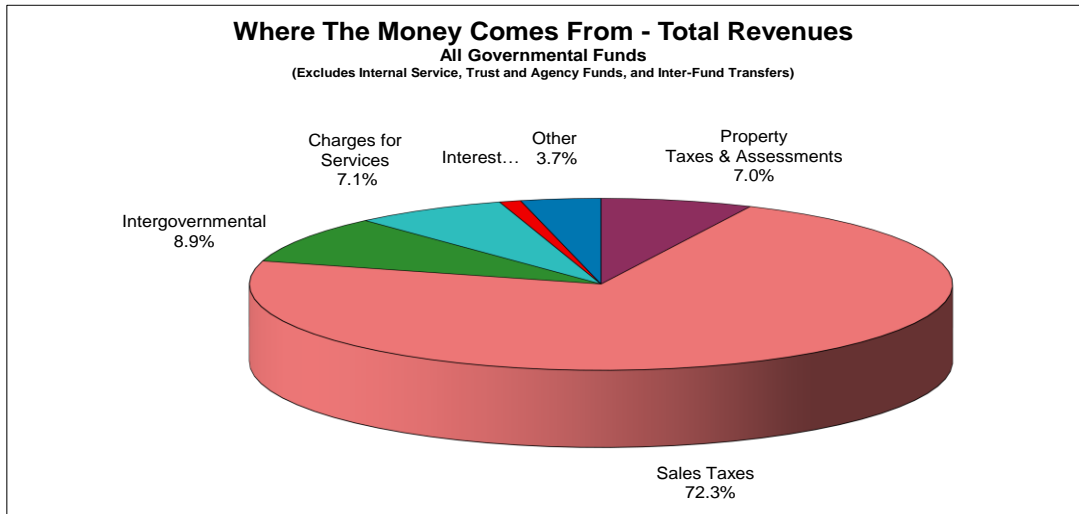
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in the fiscal years shown above are attributable to the following which are explained in further detail within the Budget Message:**

- Two new permanent, dedicated sales tax levies approved by voters became effective in 2013: Community Children’s Services and 911/Emergency Management
- Unexpected favorable revenue variances in 2020, 2021, and 2022 associated with sales tax revenue and state reimbursements.
- 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

2023 Budget – All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes & Assessments	\$ 6,581,987
Sales Taxes	68,080,000
Intergovernmental	8,420,180
Charges for Services	6,639,324
Interest	925,067
Hospital Lease	-
Other	3,467,302
Total Revenues	\$ 94,113,860
Other Financing Sources	3,697,502
Fund Balance Used for Operations	25,168,008
Total Financing Sources	\$ 122,979,370

What The Money Is Used For

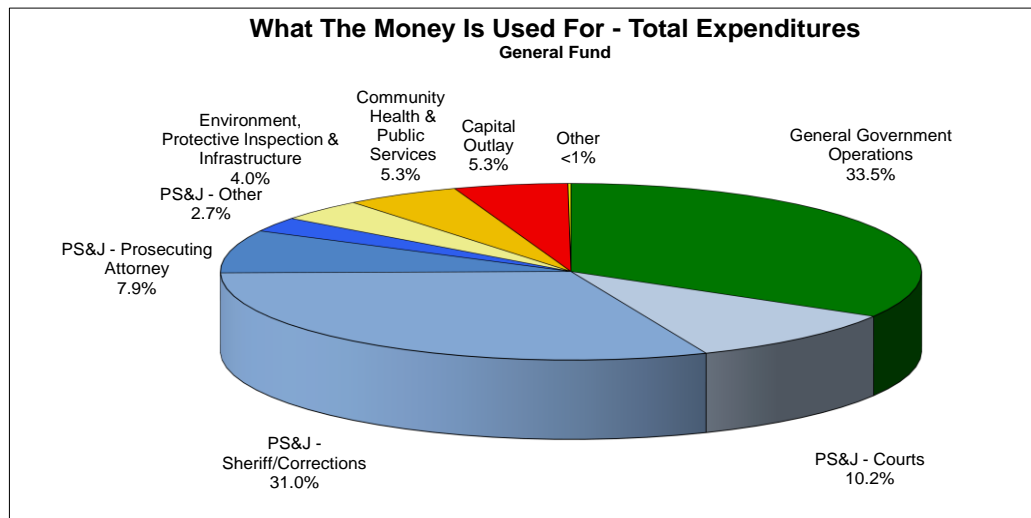
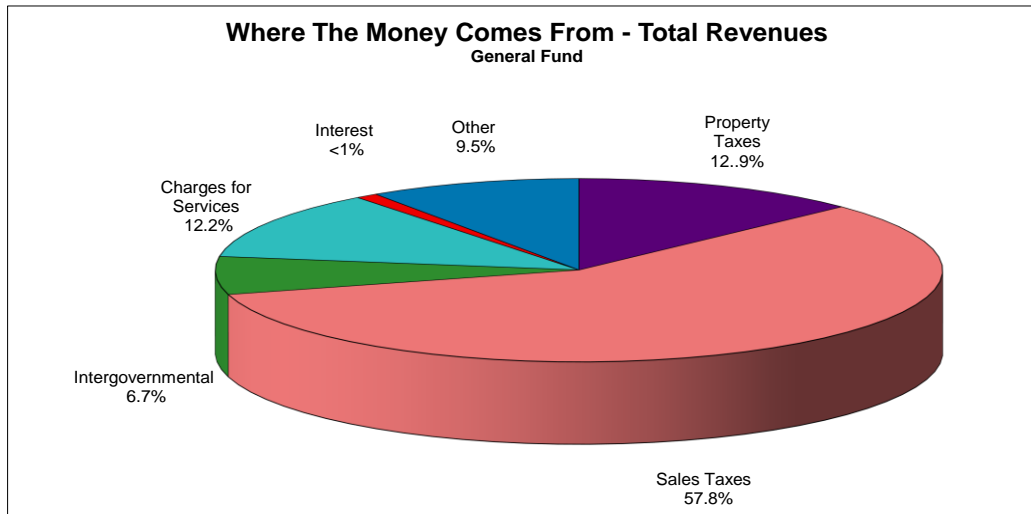
General Government Operations	\$ 16,764,040	**
PS&J - Courts	5,077,971	
PS&J - Sheriff/ Detention	15,758,626	
PS&J - Prosecuting Attorney	3,630,447	
PS&J - 911/Emergency Management	18,237,357	
PS&J - Other	1,112,910	***
Environment, Protective Inspection & Infrastructure	22,137,072	
Community Health & Public Services	17,579,337	
Capital Outlay	15,301,143	
Debt Service	978,009	
Other	61,591	
Total Expenditures	\$ 116,638,503	
Total Other Financing Uses	3,395,502	
Total Financial Uses	\$ 120,034,005	

** 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

2023 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 4,581,600
Sales Taxes	20,593,000
Intergovernmental	2,380,536
Charges for Services	4,343,161
Interest	349,411
Hospital Lease	-
Other	3,370,218
Total Revenues	\$ 35,617,926
Other Financing Sources	2,520,690
Fund Balance Used for Operations	2,501,308
Total Financing Sources	\$ 40,639,924

What The Money Is Used for

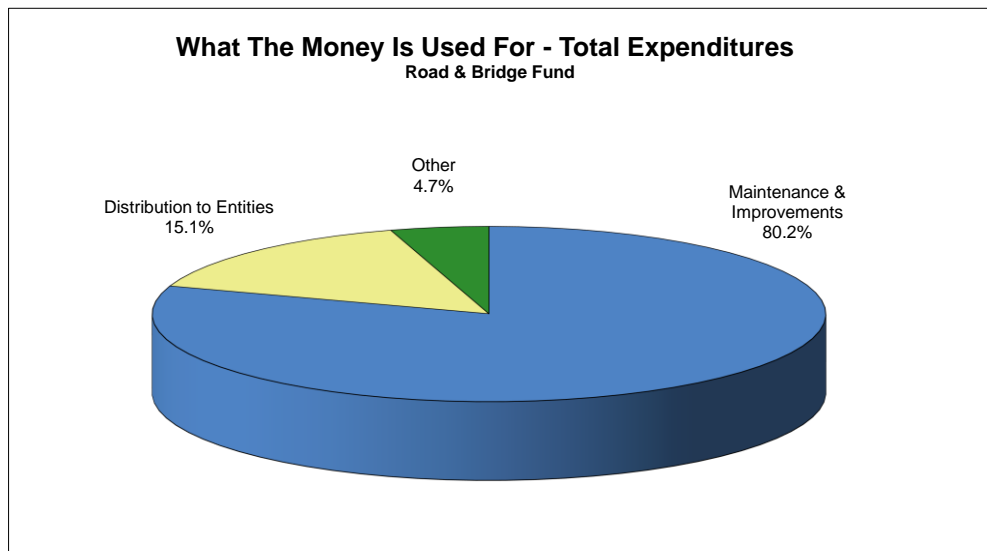
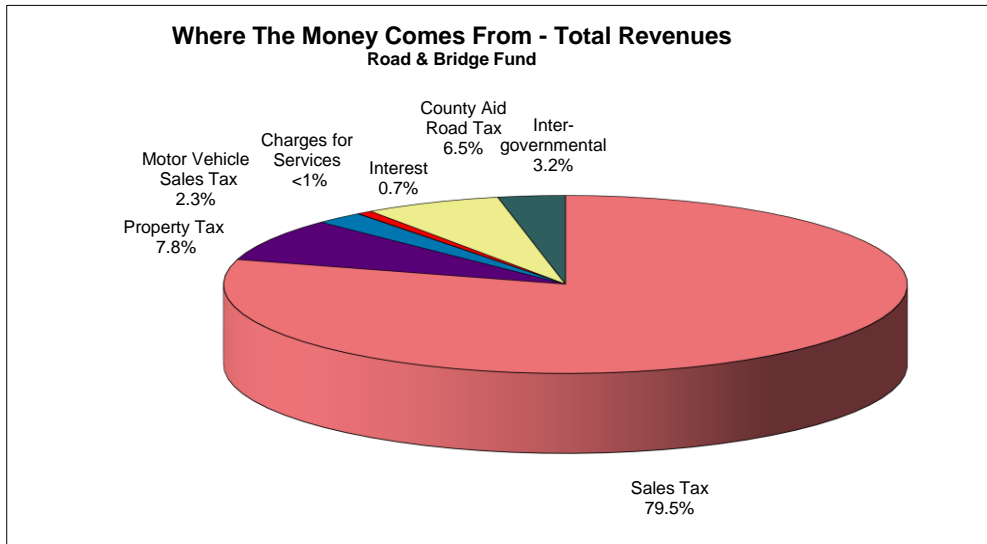
General Government Operations	\$ 13,598,552	**
PS&J - Courts	4,163,994	
PS&J - Sheriff/Detention	12,605,915	
PS&J - Prosecuting Attorney	3,196,117	
PS&J - Other	1,085,610	***
Environment, Protective Inspection & Infrastructure	1,636,170	
Community Health & Public Services	2,148,151	
Capital Outlay	2,135,415	
Debt Service	-	
Other	58,000	
Total Expenditures	40,627,924	
Total Other Financing Uses	12,000	
Total Financial Uses	\$ 40,639,924	

** 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

2023 Budget – Road & Bridge Fund (Major Fund)



Where The Money Comes From

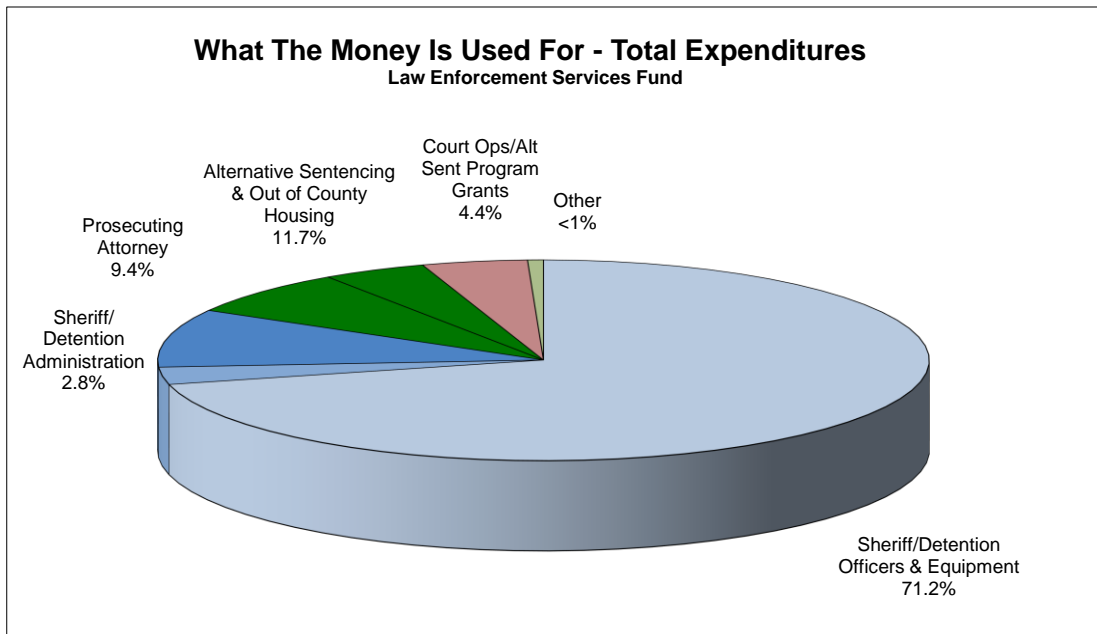
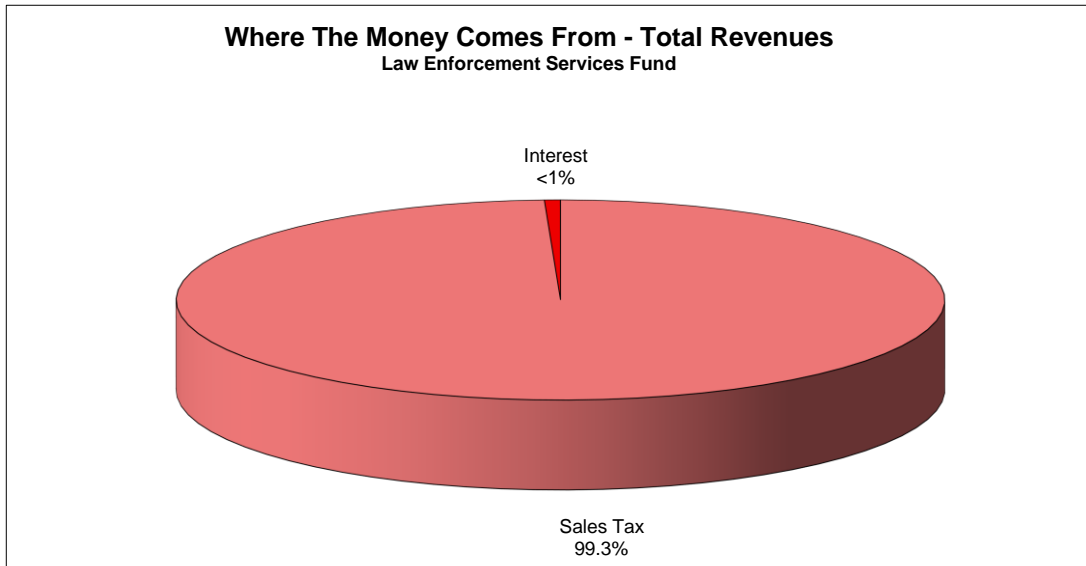
Sales Tax	\$ 19,621,000
Property Tax	1,929,375
Motor Vehicle Sales Tax	565,000
Charges for Services	8,100
Interest & Other	177,100
County Aid Road Tax	1,600,000
Intergovernmental	785,650
Total Revenues	\$ 24,686,225
Other Financing Sources	295,000
Fund Balance Used for Operations	-
Total Financing Sources	\$ 24,981,225

What The Money Is Used for

Property Tax Distribution	\$ 306,010
Sales Tax Distribution	3,039,427
Road Maintenance	8,669,479
Fleet Maintenance Operations	1,684,866
Traffic/Sign	159,332
Infrastructure Preservation/Rehab	5,662,000
Design & Construction	374,318
Stormwater Administration	187,028
R&B & RM Administration	656,881
Engineering	583,166
R&B IT Hardware & Software	124,009
Administrative Services Charge	690,000
Facilities Maintenance/Custodial	126,908
Facility Repair & Replacement	150,000
Insurance Activity	224,550
CART/MV Distribution to Road District	97,570
Other	9,000
Total Expenditures	\$ 22,744,544
Total Other Financing Uses	\$ -
Total Financial Uses	\$ 22,744,544

Financial Summaries cont'd

2023 Budget– Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

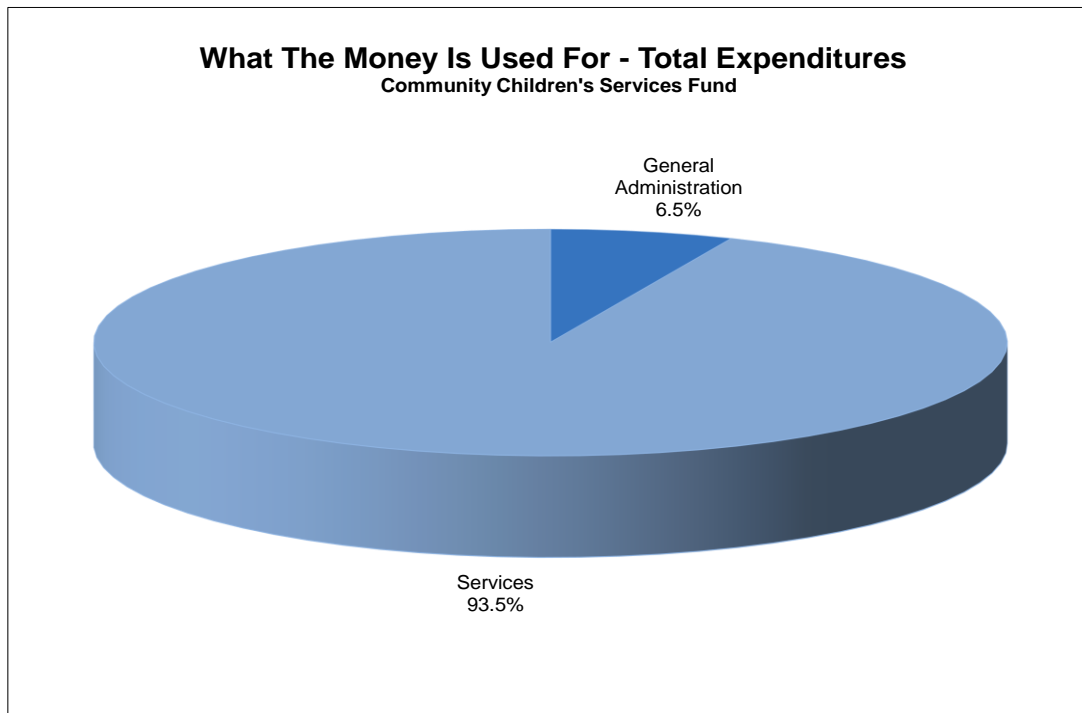
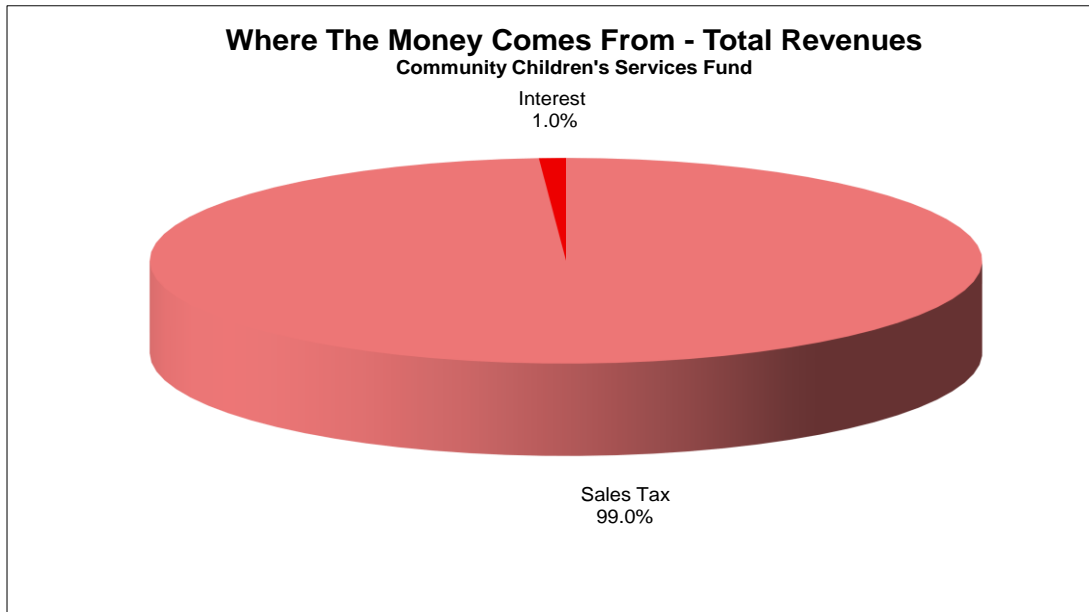
Sales Tax	\$4,794,000
Charges for Services	300
Interest	32,100
Total Revenues	<u>\$4,826,400</u>
Other Financing Sources	0
Fund Balance Used for Operations	0
Total Financing Sources	<u>\$4,826,400</u>

What The Money Is Used For

Sheriff/Detention Officers & Equipment	\$2,926,870
Sheriff/Detention Administration	\$114,577
Prosecuting Attorney	386,112
Alternative Sentencing	300,778
Out of County Housing	180,000
Court Ops/Alt Sent Program Grants	182,079
Other	27,300
Total Expenditures	<u>\$4,117,716</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$4,117,716</u>

Financial Summaries cont'd

2023 Budget– Community Children's Services Fund (Major Fund)



Where The Money Comes From

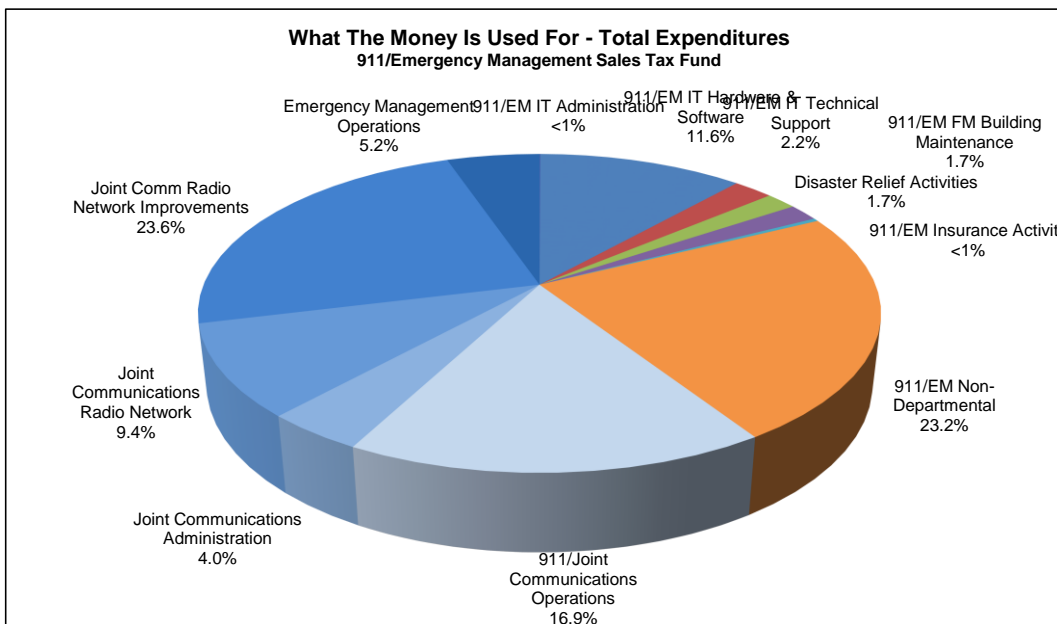
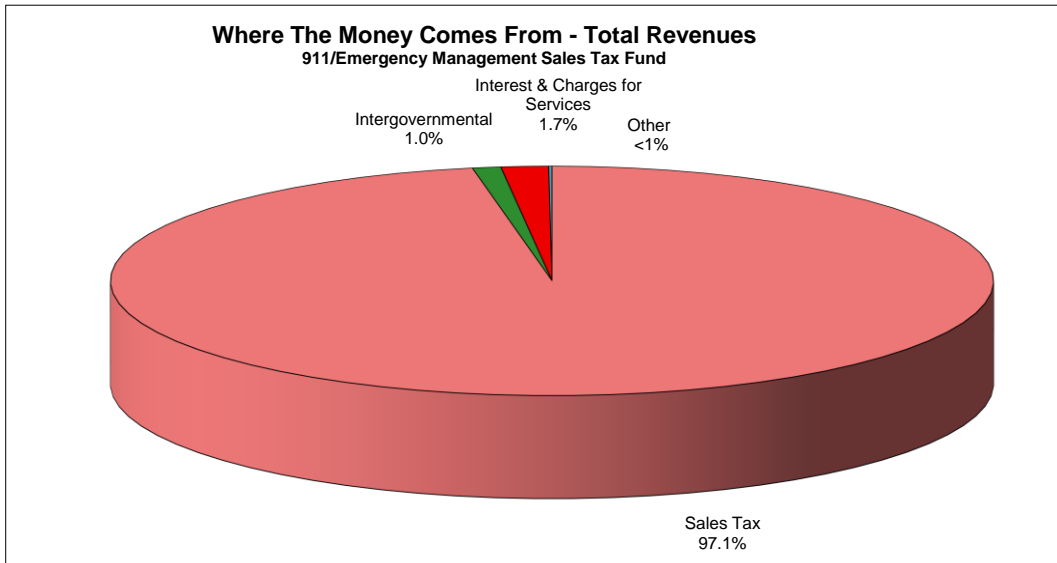
Sales Tax	\$ 9,314,000
Interest	\$ 98,000
Intergovernmental	\$ -
Total Revenues	<u>\$ 9,412,000</u>
Other Financing Sources	-
Fund Balance Used for Operations	5,954,357
Total Financing Sources	<u>\$ 15,366,357</u>

What The Money Is Used for

General Administration	\$ 996,357
Services	14,370,000
Total Expenditures	<u>\$ 15,366,357</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 15,366,357</u>

Financial Summaries cont'd

2023 Budget– 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 13,750,000
Intergovernmental	146,848
Charges for Services	350
Interest	245,000
Other	17,250
Total Revenues	\$ 14,159,448
Other Financing Sources	-
Fund Balance Used for Operations	15,445,719
Total Financing Sources	\$ 29,605,167

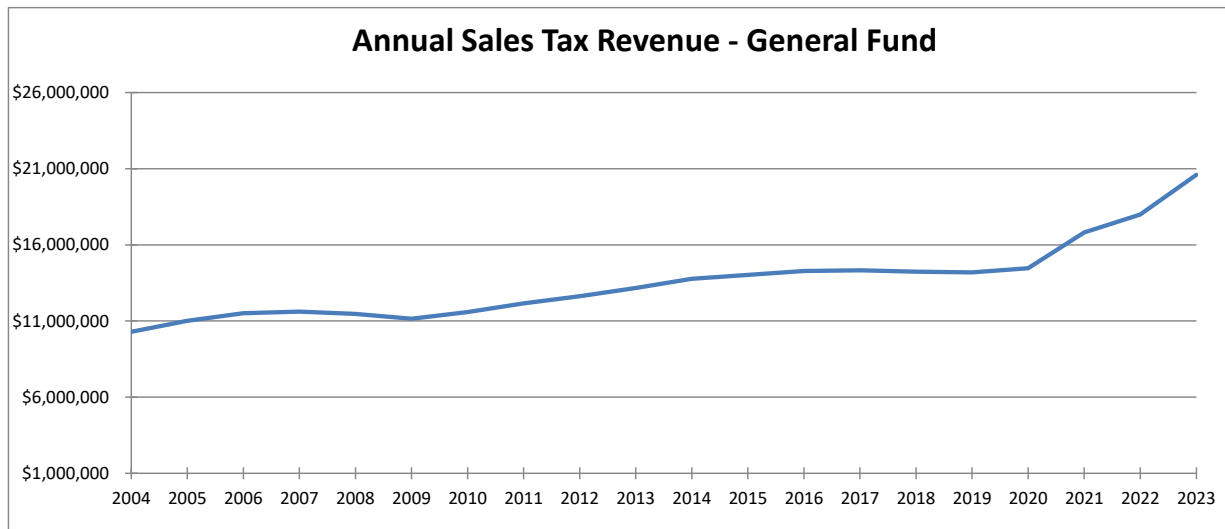
What The Money Is Used for

911/Joint Communications Operations	\$ 4,856,666
Joint Communications Administration	1,158,175
Joint Communications Radio Network	2,694,724
Joint Comm Radio Network Improvements	6,793,600
Emergency Management Operations	1,505,271
911/EM IT Administration	3,100
911/EM IT Technical Support	645,250
911/EM IT Hardware & Software	3,321,905
911/EM FM Building Maintenance	501,868
Disaster Relief Activities	500,000
911/EM Insurance Activity	86,296
911/EM Non-Departmental	5,798,688
Total Expenditures	\$ 27,865,543
Total Other Financing Uses	869,812
Total Financial Uses	\$ 28,735,355

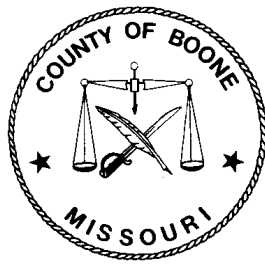
Financial Summaries cont'd

Sales Tax

	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>
Sales Tax	\$10,297,638	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782
Sales Tax Growth Rate		6.5%	4.5%	0.9%	-1.4%
	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>
Sales Tax	\$11,144,410	\$11,579,077	\$12,162,398	\$12,619,573	\$13,165,037
Sales Tax Growth Rate	-2.8%	3.9%	5.0%	3.8%	4.3%
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>
Sales Tax	\$13,770,424	14,034,684	14,281,327	14,335,906	14,233,384
Sales Tax Growth Rate	4.6%	1.9%	1.8%	0.4%	-0.7%
	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Estimated</u>	<u>2023 Budget</u>
Sales Tax	14,193,550	14,459,278	16,809,584	17,986,000	20,593,000
Sales Tax Growth Rate	-0.3%	1.9%	16.3%	7.0%	14.5%



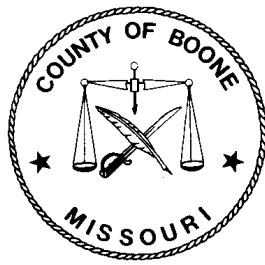
The sales tax amounts reflect General Fund revenues only; however, sales tax revenues to the Road and Bridge Fund and the Law Enforcement Services Fund sales tax reflect the same growth pattern.



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)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,538,555	6,013,375	6,324,000	6,510,975
Assessments	81,041	72,652	91,618	71,012
Sales Taxes	58,397,809	56,307,000	62,480,300	68,080,000
Franchise Taxes	160,888	163,000	164,000	163,000
Licenses and Permits	898,784	708,822	711,670	683,785
Intergovernmental	6,898,111	6,057,572	5,566,143	8,420,180
Charges for Services	6,955,240	6,783,782	6,863,470	6,639,324
Fines and Forfeitures	137,148	16,000	16,000	16,000
Interest	(779,346)	943,478	898,619	925,067
Hospital Lease	2,600,272	-	-	-
Other	2,981,974	2,343,899	2,640,991	2,604,517
Total Revenues	83,870,476	79,409,580	85,756,811	94,113,860
Other Financing Sources				
Transfer In from other funds	1,114,382	1,888,784	1,875,067	3,395,502
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	360,900	440,967	350,484	302,000
Total Other Financing Sources	1,475,282	2,329,751	2,225,551	3,697,502
Fund Balance Used for Operations	1,337,604	17,821,624	278,434	25,168,008
TOTAL FINANCIAL SOURCES	\$ 86,683,362	99,560,955	88,260,796	122,979,370
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,716,870	36,233,624	30,862,846	39,544,976
Materials & Supplies	3,320,443	4,751,850	4,065,446	5,122,564
Dues Travel & Training	345,735	911,276	595,831	1,025,650
Utilities	1,079,298	1,230,198	1,159,605	1,259,947
Vehicle Expense	977,890	1,274,742	1,409,547	1,490,203
Equip & Bldg Maintenance	1,058,174	976,082	875,282	1,245,474
Contractual Services	23,070,775	30,068,289	22,870,428	32,659,156
Debt Service (Principal and Interest)	1,036,779	976,567	976,567	978,009
Emergency	-	885,251	-	1,472,000
Other	7,548,461	11,047,268	9,144,316	16,539,381
Fixed Asset Additions	3,489,340	9,008,437	5,898,967	15,301,143
Total Expenditures	71,643,765	97,363,584	77,858,835	116,638,503
Other Financing Uses				
Transfer Out to other funds	1,424,382	2,096,524	2,091,140	3,395,502
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,424,382	2,096,524	2,091,140	3,395,502
TOTAL FINANCIAL USES	\$ 73,068,147	99,460,108	79,949,975	120,034,005
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 94,403,329	105,216,898	105,216,898	110,181,199
Less encumbrances, beginning of year	(4,547,929)	(3,068,086)	(3,068,086)	-
Add encumbrances, end of year	3,083,887	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	12,277,611	(17,720,777)	8,032,387	(22,222,643)
FUND BALANCE (GAAP), end of year	105,216,898	84,428,035	110,181,199	87,958,556
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(18,442,834)	(17,531,002)	(17,550,656)	(17,517,975)
NET FUND BALANCE, end of year	\$ 86,774,064	66,897,033	92,630,543	70,440,581

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,875,689	4,223,300	4,446,600	4,581,600
Assessments	-	-	-	-
Sales Taxes	16,809,584	16,223,000	17,986,000	20,593,000
Franchise Taxes	160,888	163,000	164,000	163,000
Licenses and Permits	791,454	653,961	681,062	652,936
Intergovernmental	2,831,882	3,100,660	2,538,147	2,380,536
Charges for Services	4,614,321	4,407,239	4,415,738	4,343,161
Fines and Forfeitures	19,539	16,000	16,000	16,000
Interest	(234,015)	260,677	319,400	349,411
Hospital Lease	2,023,842	-	-	-
Other	2,236,951	2,275,814	2,446,333	2,538,282
Total Revenues	33,130,135	31,323,651	33,013,280	35,617,926
Other Financing Sources				
Transfer In from other funds	241,645	485,133	483,416	2,513,690
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	68,648	7,300	15,414	7,000
Total Other Financing Sources	310,293	492,433	498,830	2,520,690
Fund Balance Used for Operations	-	4,594,603	-	2,501,308
TOTAL FINANCIAL SOURCES	\$ 33,440,428	36,410,687	33,512,110	40,639,924
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,877,877	20,761,315	18,754,914	22,741,953
Materials & Supplies	872,988	1,107,795	979,189	1,157,582
Dues Travel & Training	184,038	518,356	363,653	508,554
Utilities	527,676	592,951	576,490	564,617
Vehicle Expense	349,976	336,030	341,183	425,421
Equip & Bldg Maintenance	272,728	357,983	321,182	468,048
Contractual Services	3,393,754	4,707,801	4,264,026	5,392,653
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	503,800	-	1,070,000
Other	4,715,659	6,421,102	6,121,932	6,163,681
Fixed Asset Additions	769,746	1,091,554	884,492	2,135,415
Total Expenditures	28,964,442	36,398,687	32,607,061	40,627,924
Other Financing Uses				
Transfer Out to other funds	-	12,000	8,000	12,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	12,000	8,000	12,000
TOTAL FINANCIAL USES	\$ 28,964,442	36,410,687	32,615,061	40,639,924
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,527,391	29,185,948	29,185,948	29,076,896
Less encumbrances, beginning of year	(823,530)	(1,006,101)	(1,006,101)	-
Add encumbrances, end of year	1,006,101	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,475,986	(4,594,603)	897,049	(2,501,308)
FUND BALANCE (GAAP), end of year	29,185,948	23,585,244	29,076,896	26,575,588
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(1,135,586)	(343,650)	(343,650)	(343,650)
NET FUND BALANCE, end of year	\$ 28,050,362	23,241,594	28,733,246	26,231,938
Net Fund Balance as a percent of expenditures	96.84%	63.85%	88.12%	64.57%

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,662,866	1,790,075	1,877,400	1,929,375
Assessments	-	-	-	-
Sales Taxes	16,801,034	16,216,000	17,977,000	19,621,000
Franchise Taxes	-	-	-	-
Licenses and Permits	14,117	9,325	9,208	9,325
Intergovernmental	2,816,684	2,024,624	2,069,165	2,950,650
Charges for Services	8,329	8,105	7,900	8,100
Fines and Forfeitures	-	-	-	-
Interest	(125,110)	130,975	128,463	123,475
Hospital Lease	-	-	-	-
Other	82,366	43,070	69,480	44,300
Total Revenues	21,260,286	20,222,174	22,138,616	24,686,225
Other Financing Sources				
Transfer In from other funds	-	367,609	367,609	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	212,443	365,575	258,366	295,000
Total Other Financing Sources	212,443	733,184	625,975	295,000
Fund Balance Used for Operations	-	1,054,142	-	-
TOTAL FINANCIAL SOURCES	\$ 21,472,729	22,009,500	22,764,591	24,981,225
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,126,296	4,652,578	3,962,366	4,952,644
Materials & Supplies	1,966,118	2,976,976	2,526,906	2,762,581
Dues Travel & Training	9,811	37,441	22,567	42,514
Utilities	99,172	116,095	104,587	129,443
Vehicle Expense	615,862	910,179	1,047,779	1,029,942
Equip & Bldg Maintenance	407,050	116,978	117,055	127,958
Contractual Services	8,211,506	8,746,301	8,172,058	10,273,127
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	929,449	922,772	883,964	932,693
Fixed Asset Additions	1,141,280	2,080,180	1,270,070	2,243,642
Total Expenditures	17,506,544	20,809,500	18,107,352	22,744,544
Other Financing Uses				
Transfer Out to other funds	-	1,200,000	1,200,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	1,200,000	1,200,000	-
TOTAL FINANCIAL USES	\$ 17,506,544	22,009,500	19,307,352	22,744,544
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 17,260,985	19,913,830	19,913,830	22,453,530
Less encumbrances, beginning of year	(2,230,879)	(917,539)	(917,539)	-
Add encumbrances, end of year	917,539	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,966,185	(1,054,142)	3,457,239	2,236,681
FUND BALANCE (GAAP), end of year	19,913,830	17,942,149	22,453,530	24,690,211
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	\$ 14,913,830	12,942,149	17,453,530	19,690,211
Net Fund Balance as a percent of expenditures	85.19%	62.19%	96.39%	86.57%

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	39,800	677,000	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-
Other	300,800	-	28,500	4,000	-	6,000
Total Revenues	\$ 340,600	\$ 677,000	\$ 28,500	\$ 4,000	\$ -	\$ 13,000
EXPENDITURES:						
Personal Services	3,016,022	-	402,196	135,967	304,573	303,784
Materials & Supplies	2,530,370	-	180,140	22,807	4,730	1,826
Dues Travel & Training	11,240	-	4,500	-	6,909	1,016
Utilities	21,736	-	1,230	558	949	3,384
Vehicle Expense	-	-	1,005,800	-	-	18,431
Equip & Bldg Maintenance	-	-	75,000	-	1,320	100
Contractual Services	804,581	5,662,000	11,600	-	18,493	1,110
Emergency	150,000	-	-	-	-	-
Other	2,500	-	4,400	-	320	3,217
Fixed Asset Additions	2,133,030	-	-	-	-	41,450
Total Expenditures	\$ 8,669,479	\$ 5,662,000	\$ 1,684,866	\$ 159,332	\$ 337,294	\$ 374,318

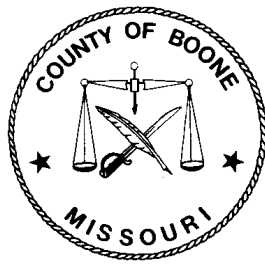
FUND BALANCE USED FOR OPERATIONS

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
\$ -	\$ -	\$ -	\$ 1,929,375	\$ -	\$ -	\$ -	\$ 1,929,375
-	-	-	19,621,000	-	-	-	19,621,000
2,325	-	-	-	-	-	-	9,325
-	-	-	2,232,100	-	1,750	-	2,950,650
200	-	-	7,900	-	-	-	8,100
-	-	-	-	-	-	-	-
-	-	-	123,475	-	-	-	123,475
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	339,300
\$ 2,525	\$ -	\$ -	\$ 23,913,850	\$ -	\$ 1,750	\$ -	\$ 24,981,225
154,605	-	-	-	89,450	546,047	-	4,952,644
7,542	3,350	-	-	8,098	801	2,917	2,762,581
4,763	-	-	-	325	13,036	725	42,514
671	65,658	-	-	4,428	2,292	28,537	129,443
1,187	-	-	-	-	4,524	-	1,029,942
120	48,620	-	-	1,254	150	1,394	127,958
9,308	7,380	224,550	3,443,007	58,373	6,951	25,774	10,273,127
-	-	-	-	100,000	-	-	250,000
8,832	151,900	-	699,000	57,659	4,865	-	932,693
-	-	-	-	-	4,500	64,662	2,243,642
\$ 187,028	\$ 276,908	\$ 224,550	\$ 4,142,007	\$ 319,587	\$ 583,166	\$ 124,009	\$ 22,744,544
							\$ -



Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4,200,254	4,054,000	4,494,300	4,794,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	15,744	-	-	-
Charges for Services	-	300	-	300
Fines and Forfeitures	-	-	-	-
Interest	(23,421)	23,600	32,347	32,100
Hospital Lease	-	-	-	-
Other	620,006	-	14,063	-
Total Revenues	4,812,583	4,077,900	4,540,710	4,826,400
Other Financing Sources				
Transfer In from other funds	-	115,006	115,006	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	79,564	68,092	71,842	-
Total Other Financing Sources	79,564	183,098	186,848	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,892,147	4,260,998	4,727,558	4,826,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,352,910	3,066,840	2,466,774	3,302,628
Materials & Supplies	119,622	150,050	132,990	128,507
Dues Travel & Training	14,474	38,363	22,092	49,767
Utilities	57,446	49,264	54,997	48,641
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	37,050	51,604	21,150	38,369
Contractual Services	725,143	258,130	391,010	243,802
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	4,451	-	25,000
Other	37,717	59,611	49,336	51,702
Fixed Asset Additions	476,843	481,838	427,553	229,300
Total Expenditures	3,821,205	4,160,151	3,565,902	4,117,716
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,821,205	4,160,151	3,565,902	4,117,716
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,052,492	4,112,831	4,112,831	5,252,711
Less encumbrances, beginning of year	(32,379)	(21,776)	(21,776)	-
Add encumbrances, end of year	21,776	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,070,942	100,847	1,161,656	708,684
FUND BALANCE (GAAP), end of year	4,112,831	4,191,902	5,252,711	5,961,395
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,460,276)	(1,438,500)	(1,438,500)	(1,438,500)
NET FUND BALANCE, end of year	\$ 2,652,555	2,753,402	3,814,211	4,522,895
Net Fund Balance as a percent of expenditures	69.42%	66.19%	106.96%	109.84%

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	\$ 4,794,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	300
Fines and Forfeitures	-	-	-	-	-
Interest	32,100	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ 4,826,100	\$ -	\$ -	\$ -	\$ 300
EXPENDITURES:					
Personal Services	-	1,486,708	969,119	370,874	183,421
Materials & Supplies	-	110,177	3,400	10,360	4,570
Dues Travel & Training	-	27,884	-	4,278	13,605
Utilities	-	38,311	-	600	9,730
Vehicle Expense	-	-	-	-	-
Equip & Bldg Maintenance	-	31,069	7,100	-	200
Contractual Services	-	23,802	-	-	40,000
Emergency	25,000	-	-	-	-
Other	2,300	-	-	-	49,252
Fixed Asset Additions	-	229,300	-	-	-
Total Expenditures	\$ 27,300	\$ 1,947,251	\$ 979,619	\$ 386,112	\$ 300,778

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

2905 IT Hardware & Software	2906 Contract Inmate Housing	2907 Juvenile Detention	2908 Court/ Altern. Sentencing Programs	2909 Sheriff/ Detention Administration	Fund 290 Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,054,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	300
-	-	-	-	-	-
-	-	-	-	-	23,600
-	-	-	-	-	-
-	-	-	-	-	35,400
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,113,300
-	-	-	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
\$ -	\$ 180,000	\$ -	\$ 159,937	\$ 92,027	\$ 4,120,442
					\$ (7,142)

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	7,976,075	7,650,000	8,534,000	9,314,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	88,901	110,000	85,000	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(106,037)	114,000	97,865	98,000
Hospital Lease	-	-	-	-
Other	25,512	-	48,032	-
Total Revenues	7,984,451	7,874,000	8,764,897	9,412,000
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	1,084,763	6,246,194	-	5,954,357
TOTAL FINANCIAL SOURCES	\$ 9,069,214	14,120,194	8,764,897	15,366,357
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 286,382	342,831	317,331	478,277
Materials & Supplies	2,484	4,710	1,600	7,818
Dues Travel & Training	2,493	17,720	1,950	24,086
Utilities	2,900	3,535	3,146	4,004
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	556	1,075	1,075	1,705
Contractual Services	8,589,123	13,050,120	7,680,731	14,049,760
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	185,276	677,503	471,628	769,207
Fixed Asset Additions	-	7,700	6,624	16,500
Total Expenditures	9,069,214	14,120,194	8,484,085	15,366,357
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 9,069,214	14,120,194	8,484,085	15,366,357
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,452,895	12,433,074	12,433,074	12,458,786
Less encumbrances, beginning of year	(190,158)	(255,100)	(255,100)	-
Add encumbrances, end of year	255,100	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,084,763)	(6,246,194)	280,812	(5,954,357)
FUND BALANCE (GAAP), end of year	12,433,074	5,931,780	12,458,786	6,504,429
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 12,433,074	5,931,780	12,458,786	6,504,429
Net Fund Balance as a percent of expenditures	137.09%	42.01%	146.85%	42.33%

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	12,598,746	12,160,000	13,481,000	13,750,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	174,500	155,730	172,923	146,848
Charges for Services	298	750	100	350
Fines and Forfeitures	-	-	-	-
Interest	(222,409)	340,000	245,741	245,000
Hospital Lease	-	-	-	-
Other	12,416	18,250	50,182	17,250
Total Revenues	12,563,551	12,674,730	13,949,946	14,159,448
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	4,862	-
Total Other Financing Sources	-	-	4,862	-
Fund Balance Used for Operations	-	3,718,712	-	15,445,719
TOTAL FINANCIAL SOURCES	\$ 12,563,551	16,393,442	13,954,808	29,605,167
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,049,004	6,130,635	4,157,071	6,648,886
Materials & Supplies	205,646	289,694	260,207	645,177
Dues Travel & Training	84,092	171,230	114,284	272,161
Utilities	389,069	464,361	418,165	509,970
Vehicle Expense	10,028	22,033	16,835	28,340
Equip & Bldg Maintenance	328,661	434,868	402,945	597,955
Contractual Services	863,893	1,237,470	1,130,003	1,766,527
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	100,000	-	100,000
Other	602,370	1,408,651	827,480	7,604,391
Fixed Asset Additions	1,055,949	5,266,538	3,245,791	10,561,948
Total Expenditures	7,588,712	15,525,480	10,572,781	28,735,355
Other Financing Uses				
Transfer Out to other funds	872,737	867,962	867,962	869,812
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	872,737	867,962	867,962	869,812
TOTAL FINANCIAL USES	\$ 8,461,449	16,393,442	11,440,743	29,605,167
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,539,188	30,257,409	30,257,409	31,952,220
Less encumbrances, beginning of year	(1,203,135)	(819,254)	(819,254)	-
Add encumbrances, end of year	819,254	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,102,102	(3,718,712)	2,514,065	(15,445,719)
FUND BALANCE (GAAP), end of year	30,257,409	25,719,443	31,952,220	16,506,501
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	\$ 19,957,409	15,419,443	21,652,220	6,206,501
Net Fund Balance as a percent of expenditures	262.99%	99.32%	204.79%	21.60%

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>Administration</u>	<u>Radio Network</u>
REVENUES:					
Taxes	\$ 13,750,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	1,890	144,958	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	245,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	16,000	250	-	-	1,000
Total Revenues	\$ 14,011,000	\$ 2,140	\$ 144,958	\$ -	\$ 1,000
EXPENDITURES:					
Personal Services	-	4,515,904	599,832	-	241,750
Materials & Supplies	-	20,300	107,914	900	82,850
Dues Travel & Training	-	116,562	69,943	-	20,475
Utilities	-	139,500	15,860	-	121,423
Vehicle Expense	-	-	8,022	-	11,378
Equip & Bldg Maintenance	-	2,200	138,596	-	50,460
Contractual Services	-	30,150	97,500	2,200	348,198
Emergency	100,000	-	-	-	-
Other	6,568,500	1,050	75,600	-	51,090
Fixed Asset Additions	-	31,000	392,004	-	1,767,100
Total Expenditures	\$ 6,668,500	\$ 4,856,666	\$ 1,505,271	\$ 3,100	\$ 2,694,724

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,750,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	146,848
-	-	-	-	-	350	-	350
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	245,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	17,250
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ 14,159,448</u>
-	-	-	-	578,975	712,425	-	6,648,886
16,050	354,300	-	23,441	16,372	23,050	-	645,177
-	-	-	1,925	31,861	31,395	-	272,161
110,210	-	-	50,705	2,292	69,980	-	509,970
-	-	-	-	-	8,940	-	28,340
34,497	-	-	368,522	-	3,680	-	597,955
20,500	53,700	-	1,009,268	10,050	108,665	86,296	1,766,527
-	-	-	-	-	-	-	100,000
205,611	2,000	500,000	-	500	200,040	-	7,604,391
115,000	6,383,600	-	1,868,044	5,200	-	-	10,561,948
<u>\$ 501,868</u>	<u>\$ 6,793,600</u>	<u>\$ 500,000</u>	<u>\$ 3,321,905</u>	<u>\$ 645,250</u>	<u>\$ 1,158,175</u>	<u>\$ 86,296</u>	<u>\$ 28,735,355</u>
							<u>\$ (14,575,907)</u>

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	12,116	4,000	8,000	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	93,213	45,536	21,400	21,524
Intergovernmental	970,400	666,558	700,908	2,942,146
Charges for Services	2,332,292	2,367,388	2,439,732	2,287,413
Fines and Forfeitures	117,609	-	-	-
Interest	(63,995)	68,351	68,240	68,986
Hospital Lease	576,430	-	-	-
Other	4,723	6,765	12,901	4,685
Total Revenues	4,042,788	3,158,598	3,251,181	5,332,754
Other Financing Sources				
Transfer In from other funds	-	53,074	41,074	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	245	-	-	-
Total Other Financing Sources	245	53,074	41,074	12,000
Fund Balance Used for Operations	137,187	2,173,970	264,085	1,233,943
TOTAL FINANCIAL SOURCES	\$ 4,180,220	5,385,642	3,556,340	6,578,697
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,024,401	1,279,425	1,204,390	1,420,588
Materials & Supplies	153,585	222,625	164,554	420,899
Dues Travel & Training	50,827	128,166	71,285	128,568
Utilities	3,035	3,992	2,220	3,272
Vehicle Expense	2,024	6,500	3,750	6,500
Equip & Bldg Maintenance	12,129	13,574	11,875	11,439
Contractual Services	1,287,356	2,068,467	1,232,600	933,287
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	1,073,738	1,553,704	786,051	1,014,116
Fixed Asset Additions	45,522	80,627	64,437	114,338
Total Expenditures	3,652,617	5,369,080	3,541,162	4,065,007
Other Financing Uses				
Transfer Out to other funds	527,603	16,562	15,178	2,513,690
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	527,603	16,562	15,178	2,513,690
TOTAL FINANCIAL USES	\$ 4,180,220	5,385,642	3,556,340	6,578,697
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,971,869	8,830,951	8,830,951	8,518,550
Less encumbrances, beginning of year	(67,848)	(48,316)	(48,316)	-
Add encumbrances, end of year	64,117	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(137,187)	(2,173,970)	(264,085)	(1,233,943)
FUND BALANCE (GAAP), end of year	8,830,951	6,608,665	8,518,550	7,284,607
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(64,117)	-	-	-
NET FUND BALANCE, end of year	\$ 8,766,834	6,608,665	8,518,550	7,284,607

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	225,464	225,464	238,590	238,920
Charges for Services	1,305,984	1,367,000	1,367,000	1,408,000
Fines and Forfeitures	-	-	-	-
Interest	(12,258)	13,425	13,425	13,425
Hospital Lease	-	-	-	-
Other	3,161	5,500	1,500	3,500
Total Revenues	1,522,351	1,611,389	1,620,515	1,663,845
Other Financing Sources				
Transfer In from other funds	-	40,047	40,047	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	235	-	-	-
Total Other Financing Sources	235	40,047	40,047	-
Fund Balance Used for Operations	91,524	839,456	116,721	669,600
TOTAL FINANCIAL SOURCES	\$ 1,614,110	2,490,892	1,777,283	2,333,445
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 964,625	1,202,446	1,141,462	1,259,727
Materials & Supplies	125,374	165,545	130,851	164,714
Dues Travel & Training	5,231	26,490	10,315	26,550
Utilities	2,312	2,792	2,070	2,000
Vehicle Expense	2,024	6,500	3,750	6,500
Equip & Bldg Maintenance	10,370	11,722	10,050	9,490
Contractual Services	81,736	490,896	207,691	498,756
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	225,438	546,868	246,868	270,168
Fixed Asset Additions	-	25,633	24,226	83,540
Total Expenditures	1,417,110	2,490,892	1,777,283	2,333,445
Other Financing Uses				
Transfer Out to other funds	197,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	197,000	-	-	-
TOTAL FINANCIAL USES	\$ 1,614,110	2,490,892	1,777,283	2,333,445
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,342,495	2,247,349	2,247,349	2,128,396
Less encumbrances, beginning of year	(5,854)	(2,232)	(2,232)	-
Add encumbrances, end of year	2,232	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(91,524)	(839,456)	(116,721)	(669,600)
FUND BALANCE (GAAP), end of year	2,247,349	1,405,661	2,128,396	1,458,796
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(2,232)	-	-	-
NET FUND BALANCE, end of year	\$ 2,245,117	1,405,661	2,128,396	1,458,796

Governmental Funds

Fund Statement—Domestic Violence Fund 203 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,519	22,000	22,000	22,000
Fines and Forfeitures	-	-	-	-
Interest	(223)	220	215	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	21,296	22,220	22,215	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	196	-	-	780
TOTAL FINANCIAL SOURCES	\$ 21,492	22,220	22,215	23,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	21,492	22,000	21,821	23,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	21,492	22,000	21,821	23,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 21,492	22,000	21,821	23,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 28,088	27,892	27,892	28,286
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(196)	220	394	(780)
FUND BALANCE (GAAP), end of year	27,892	28,112	28,286	27,506
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 27,892	28,112	28,286	27,506

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	11,111	-	12,160	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(227)	-	(805)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,884	-	11,355	-
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	-	2,500	-	3,950
TOTAL FINANCIAL SOURCES	\$ 10,884	2,500	11,355	3,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,241	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	291	1,500	300	1,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,000	1,386	2,450
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,532	2,500	1,686	3,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,532	2,500	1,686	3,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 16,863	23,215	23,215	32,884
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,352	(2,500)	9,669	(3,950)
FUND BALANCE (GAAP), end of year	23,215	20,715	32,884	28,934
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 23,215	20,715	32,884	28,934

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	252,970	230,000	235,040	235,040
Fines and Forfeitures	-	-	-	-
Interest	(1,813)	2,245	2,039	2,039
Hospital Lease	-	-	-	-
Other	118	-	2	-
Total Revenues	251,275	232,245	237,081	237,079
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	10	-	-	-
Total Other Financing Sources	10	-	-	-
Fund Balance Used for Operations	56,182	45,326	25,050	48,304
TOTAL FINANCIAL SOURCES	\$ 307,467	277,571	262,131	285,383
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	2,207	-	2,647
Materials & Supplies	1,252	900	1,453	1,700
Dues Travel & Training	225	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	705	727	727	749
Contractual Services	16,401	18,654	18,720	18,854
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	182,586	225,084	211,233	250,383
Fixed Asset Additions	19,210	18,949	18,948	-
Total Expenditures	220,379	277,571	262,131	285,383
Other Financing Uses				
Transfer Out to other funds	87,088	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	87,088	-	-	-
TOTAL FINANCIAL USES	\$ 307,467	277,571	262,131	285,383
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 366,733	309,757	309,757	284,707
Less encumbrances, beginning of year	(2,360)	-	-	-
Add encumbrances, end of year	1,566	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(56,182)	(45,326)	(25,050)	(48,304)
FUND BALANCE (GAAP), end of year	309,757	264,431	284,707	236,403
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,566)	-	-	-
NET FUND BALANCE, end of year	\$ 308,191	264,431	284,707	236,403

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(591)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(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	110,896	-	-	-
TOTAL FINANCIAL SOURCES	\$ 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	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	110,305	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	110,305	-	-	-
TOTAL FINANCIAL USES	\$ 110,305	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 110,896	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(110,896)	-	-	-
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—Community Health/Medical Fund 213 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	22,777	22,777	21,081
Charges for Services	44,350	55,000	80,509	21,081
Fines and Forfeitures	-	-	-	-
Interest	(25,216)	25,000	21,600	21,600
Hospital Lease	576,430	-	-	-
Other	103	-	-	-
Total Revenues	595,667	102,777	124,886	63,762
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	328,086	963,617	660,070	-
TOTAL FINANCIAL SOURCES	\$ 923,753	1,066,394	784,956	63,762
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 39,481	43,269	42,715	45,887
Materials & Supplies	-	-	251	2,045
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	72
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	884,287	1,003,750	727,990	5,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(15)	19,375	14,000	4,825
Fixed Asset Additions	-	-	-	1,500
Total Expenditures	923,753	1,066,394	784,956	59,829
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 923,753	1,066,394	784,956	59,829
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,133,905	2,811,369	2,811,369	2,145,735
Less encumbrances, beginning of year	(14)	(5,564)	(5,564)	-
Add encumbrances, end of year	5,564	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(328,086)	(963,617)	(660,070)	3,933
FUND BALANCE (GAAP), end of year	2,811,369	1,842,188	2,145,735	2,149,668
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,564)	-	-	-
NET FUND BALANCE, end of year	\$ 2,805,805	1,842,188	2,145,735	2,149,668

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	16,656	17,186	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,656	17,186	-	-
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	\$ 16,656	17,186	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,789	1,144	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	7	25	-	-
Contractual Services	12,241	15,132	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,160	712	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,197	17,013	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,197	17,013	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,107	1,271	1,271	(6,729)
Less encumbrances, beginning of year	(8,295)	(8,000)	(8,000)	-
Add encumbrances, end of year	8,000	-	-	-
Fund Balance Increase (Decrease) resulting from operations	459	173	-	-
FUND BALANCE (GAAP), end of year	1,271	(6,556)	(6,729)	(6,729)
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(8,000)	-	-	-
NET FUND BALANCE, end of year	\$ (6,729)	(6,556)	(6,729)	(6,729)

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)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	42,244	24,000	14,252	15,000
Charges for Services	51,528	72,000	72,000	36,000
Fines and Forfeitures	-	-	-	-
Interest	(2,312)	3,600	3,600	3,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	91,460	99,600	89,852	54,500
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	-	-	-	39,100
TOTAL FINANCIAL SOURCES	\$ 91,460	99,600	89,852	93,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	8,561	6,000	-	6,000
Dues Travel & Training	-	3,000	-	3,000
Utilities	723	1,200	150	1,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	43,400	43,400	42,500	43,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	40,000	-	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	52,684	93,600	42,650	93,600
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 52,684	93,600	42,650	93,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 261,488	300,264	300,264	347,466
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	38,776	6,000	47,202	(39,100)
FUND BALANCE (GAAP), end of year	300,264	306,264	347,466	308,366
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 300,264	306,264	347,466	308,366

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	10,000
Charges for Services	43,480	61,500	61,500	30,000
Fines and Forfeitures	-	-	-	-
Interest	761	1,000	4,600	5,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	44,241	62,500	66,100	45,000
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	-	-	-	165,000
TOTAL FINANCIAL SOURCES	\$ 44,241	62,500	66,100	210,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	210,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	210,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	210,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 253,907	298,148	298,148	364,248
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	44,241	62,500	66,100	(165,000)
FUND BALANCE (GAAP), end of year	298,148	360,648	364,248	199,248
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 298,148	360,648	364,248	199,248

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	117,609	-	-	-
Interest	(2,823)	2,136	3,140	3,120
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	114,786	2,136	3,140	3,120
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	\$ 114,786	2,136	3,140	3,120
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	\$ 249,713	364,499	364,499	367,639
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	114,786	2,136	3,140	3,120
FUND BALANCE (GAAP), end of year	364,499	366,635	367,639	370,759
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 364,499	366,635	367,639	370,759

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	3,601	3,800	3,600	3,600
Charges for Services	8,726	9,300	9,850	9,900
Fines and Forfeitures	-	-	-	-
Interest	(137)	110	65	65
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,190	13,210	13,515	13,565
Other Financing Sources				
Transfer In from other funds	-	12,000	-	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	12,000	-	12,000
Fund Balance Used for Operations	4,174	-	533	-
TOTAL FINANCIAL SOURCES	\$ 16,364	25,210	14,048	25,565
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	16,364	16,400	14,048	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,364	16,400	14,048	16,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,364	16,400	14,048	16,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,135	13,961	13,961	13,428
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,174)	8,810	(533)	9,165
FUND BALANCE (GAAP), end of year	13,961	22,771	13,428	22,593
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 13,961	22,771	13,428	22,593

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(224)	224	223	223
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(224)	224	223	223
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	224	8,006	-	8,007
TOTAL FINANCIAL SOURCES	\$ -	8,230	223	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	\$ 26,874	26,650	26,650	26,873
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(224)	(8,006)	223	(8,007)
FUND BALANCE (GAAP), end of year	26,650	18,644	26,873	18,866
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,650	18,644	26,873	18,866

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	24,849	112,087	75,137	73,245
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,849	112,087	75,137	73,245
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	-	-
TOTAL FINANCIAL SOURCES	\$ 24,849	112,088	75,137	73,245
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	288	8,791	8,791	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	24,561	67,252	45,082	43,947
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	36,045	21,263	29,298
Total Expenditures	24,849	112,088	75,136	73,245
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 24,849	112,088	75,136	73,245
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	1
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	(1)	1	-
FUND BALANCE (GAAP), end of year	-	(1)	1	1
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	(1)	1	1

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	45,811	50,000	71,032	50,000
Fines and Forfeitures	-	-	-	-
Interest	(1,090)	1,148	1,350	1,250
Hospital Lease	-	-	-	-
Other	29	-	-	-
Total Revenues	44,750	51,148	72,382	51,250
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 44,750	51,148	72,382	51,250
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,500	511	1,500
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	3,500	511	3,500
Other Financing Uses				
Transfer Out to other funds	24,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	24,000	-	-	-
TOTAL FINANCIAL USES	\$ 24,000	3,500	511	3,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 108,549	129,299	129,299	201,170
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,750	47,648	71,871	47,750
FUND BALANCE (GAAP), end of year	129,299	176,947	201,170	248,920
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 129,299	176,947	201,170	248,920

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	93,213	45,536	21,400	21,524
Intergovernmental	-	-	-	-
Charges for Services	9,402	10,608	5,200	4,992
Fines and Forfeitures	-	-	-	-
Interest	(1,934)	1,570	2,280	2,280
Hospital Lease	-	-	-	-
Other	-	-	3,113	-
Total Revenues	100,681	57,714	31,993	28,796
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	8,396
TOTAL FINANCIAL SOURCES	\$ 100,681	57,714	31,993	37,192
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,941	1,000	200	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,047	1,100	1,098	1,200
Contractual Services	9,374	40,558	8,480	24,992
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,000	-	10,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	12,362	52,658	9,778	37,192
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 12,362	52,658	9,778	37,192
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 168,225	256,544	256,544	261,877
Less encumbrances, beginning of year	(16,882)	(16,882)	(16,882)	-
Add encumbrances, end of year	16,882	-	-	-
Fund Balance Increase (Decrease) resulting from operations	88,319	5,056	22,215	(8,396)
FUND BALANCE (GAAP), end of year	256,544	244,718	261,877	253,481
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(16,882)	-	-	-
NET FUND BALANCE, end of year	\$ 239,662	244,718	261,877	253,481

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,987	21,400	24,000	21,000
Fines and Forfeitures	-	-	-	-
Interest	(680)	1,050	760	760
Hospital Lease	-	-	-	-
Other	-	-	7,461	-
Total Revenues	20,307	22,450	32,221	21,760
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	13,400	-	6,890
TOTAL FINANCIAL SOURCES	\$ 20,307	35,850	32,221	28,650
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	11,696	35,850	8,650	28,650
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,696	35,850	8,650	28,650
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,696	35,850	8,650	28,650
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 80,172	77,645	77,645	85,578
Less encumbrances, beginning of year	(26,776)	(15,638)	(15,638)	-
Add encumbrances, end of year	15,638	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,611	(13,400)	23,571	(6,890)
FUND BALANCE (GAAP), end of year	77,645	48,607	85,578	78,688
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(15,638)	-	-	-
NET FUND BALANCE, end of year	\$ 62,007	48,607	85,578	78,688

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	48,800	23,600	45,000	34,000
Fines and Forfeitures	-	-	-	-
Interest	(1,142)	1,375	1,490	1,431
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	47,658	24,975	46,490	35,431
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	\$ 47,658	24,975	46,490	35,431
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,341	3,600	1,800	4,000
Dues Travel & Training	3,149	3,920	2,570	3,245
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	251	4,300	2,000	4,600
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	224	10,800	-	10,800
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,965	22,620	6,370	22,645
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,965	22,620	6,370	22,645
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 118,332	161,025	161,025	201,145
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	42,693	2,355	40,120	12,786
FUND BALANCE (GAAP), end of year	161,025	163,380	201,145	213,931
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 161,025	163,380	201,145	213,931

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11,024	11,000	11,000	11,000
Fines and Forfeitures	-	-	-	-
Interest	(181)	257	217	257
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,843	11,257	11,217	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	\$ 10,843	11,257	11,217	11,257
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	3,171	4,621	4,045	5,268
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,171	4,621	4,045	5,268
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,171	4,621	4,045	5,268
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 17,012	24,684	24,684	31,856
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,672	6,636	7,172	5,989
FUND BALANCE (GAAP), end of year	24,684	31,320	31,856	37,845
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 24,684	31,320	31,856	37,845

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,000	25,000	22,000	25,000
Fines and Forfeitures	-	-	-	-
Interest	(337)	330	300	330
Hospital Lease	-	-	-	-
Other	517	-	-	-
Total Revenues	18,180	25,330	22,300	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	\$ 18,180	25,330	22,300	25,330
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 16,774	18,131	17,821	19,740
Materials & Supplies	81	1,125	1	1,125
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,855	19,356	17,822	20,965
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,855	19,356	17,822	20,965
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 36,353	37,678	37,678	42,156
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,325	5,974	4,478	4,365
FUND BALANCE (GAAP), end of year	37,678	43,652	42,156	46,521
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 37,678	43,652	42,156	46,521

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,000	20,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,000	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	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 20,000	20,000	20,000	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,000	-	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	20,000	18,500	20,000	18,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	20,000	20,000	20,000	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 20,000	20,000	20,000	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(34)	111	35	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(34)	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	34	2,964	-	889
TOTAL FINANCIAL SOURCES	\$ -	3,075	35	1,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	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	-	1,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	3,075	-	1,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,085	4,051	4,051	4,086
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(34)	(2,964)	35	(889)
FUND BALANCE (GAAP), end of year	4,051	1,087	4,086	3,197
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,051	1,087	4,086	3,197

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,026	14,500	21,300	14,500
Fines and Forfeitures	-	-	-	-
Interest	(145)	150	165	150
Hospital Lease	-	-	-	-
Other	20	35	25	35
Total Revenues	15,901	14,685	21,490	14,685
Other Financing Sources				
Transfer In from other funds	-	1,027	1,027	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	1,027	1,027	-
Fund Balance Used for Operations	-	1,835	-	-
TOTAL FINANCIAL SOURCES	\$ 15,901	17,547	22,517	14,685
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	724	975	645	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	724	985	645	985
Other Financing Uses				
Transfer Out to other funds	13,210	16,562	15,178	13,690
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	13,210	16,562	15,178	13,690
TOTAL FINANCIAL USES	\$ 13,934	17,547	15,823	14,675
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,210	15,177	15,177	21,871
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,967	(1,835)	6,694	10
FUND BALANCE (GAAP), end of year	15,177	13,342	21,871	21,881
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 15,177	13,342	21,871	21,881

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	26,590	-	-	-
Charges for Services	55,130	60,000	46,000	60,000
Fines and Forfeitures	-	-	-	-
Interest	(1,012)	-	1,190	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	80,708	60,000	47,190	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	\$ 80,708	60,000	47,190	60,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	26,590	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	60,000	-	60,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	26,590	60,000	-	60,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 26,590	60,000	-	60,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 86,354	154,707	154,707	201,897
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	14,235	-	-	-
Fund Balance Increase (Decrease) resulting from operations	54,118	-	47,190	-
FUND BALANCE (GAAP), end of year	154,707	154,707	201,897	201,897
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(14,235)	-	-	-
NET FUND BALANCE, end of year	\$ 140,472	154,707	201,897	201,897

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	125,254	100,000	92,000	100,000
Fines and Forfeitures	-	-	-	-
Interest	(5,928)	5,400	5,755	5,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	119,326	105,400	97,755	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	77,617	236,105	-	221,200
TOTAL FINANCIAL SOURCES	\$ 196,943	341,505	97,755	326,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,687	7,000	-	6,500
Dues Travel & Training	315	5,205	-	230
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	74,250	79,300	62,800	69,870
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	250,000	-	250,000
Fixed Asset Additions	21,691	-	-	-
Total Expenditures	100,943	341,505	62,800	326,600
Other Financing Uses				
Transfer Out to other funds	96,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	96,000	-	-	-
TOTAL FINANCIAL USES	\$ 196,943	341,505	62,800	326,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 723,616	642,839	642,839	677,794
Less encumbrances, beginning of year	(3,160)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(77,617)	(236,105)	34,955	(221,200)
FUND BALANCE (GAAP), end of year	642,839	406,734	677,794	456,594
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 642,839	406,734	677,794	456,594

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	10,444	-	-
Charges for Services	56,548	68,480	40,115	38,500
Fines and Forfeitures	-	-	-	-
Interest	(1,935)	2,200	1,620	1,900
Hospital Lease	-	-	-	-
Other	775	950	800	950
Total Revenues	55,388	82,074	42,535	41,350
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	-	26,601	-	-
TOTAL FINANCIAL SOURCES	\$ 55,388	108,675	42,535	41,350
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	31	550	550	250
Dues Travel & Training	431	15,850	2,000	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	34,886	92,275	22,040	23,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	35,348	108,675	24,590	39,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 35,348	108,675	24,590	39,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 218,708	238,748	238,748	256,693
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,040	(26,601)	17,945	1,500
FUND BALANCE (GAAP), end of year	238,748	212,147	256,693	258,193
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 238,748	212,147	256,693	258,193

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,145	800	9,426	10,300
Charges for Services	89,525	96,000	94,808	96,000
Fines and Forfeitures	-	-	-	-
Interest	(2,913)	4,400	2,926	3,300
Hospital Lease	-	-	-	-
Other	-	180	-	100
Total Revenues	94,757	101,380	107,160	109,700
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	126,697	-	89,668
TOTAL FINANCIAL SOURCES	\$ 94,757	228,077	107,160	199,368
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,521	13,372	2,392	12,080
Materials & Supplies	7,316	13,700	12,881	13,665
Dues Travel & Training	16,950	23,705	20,607	25,625
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	24,648	125,500	50,847	122,148
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	12,189	51,800	8,368	25,850
Fixed Asset Additions	-	-	-	-
Total Expenditures	64,624	228,077	95,095	199,368
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 64,624	228,077	95,095	199,368
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 331,607	361,740	361,740	373,805
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	30,133	(126,697)	12,065	(89,668)
FUND BALANCE (GAAP), end of year	361,740	235,043	373,805	284,137
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 361,740	235,043	373,805	284,137

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,121	7,000	8,400	8,400
Fines and Forfeitures	-	-	-	-
Interest	(726)	1,100	540	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,395	8,100	8,940	9,500
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	3,881	49,750	14,085	33,975
TOTAL FINANCIAL SOURCES	\$ 9,276	57,850	23,025	43,475
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	200	1,075	500	875
Dues Travel & Training	750	15,150	6,650	20,650
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,070	15,500	4,000	4,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,256	26,125	11,875	17,950
Fixed Asset Additions	-	-	-	-
Total Expenditures	9,276	57,850	23,025	43,475
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 9,276	57,850	23,025	43,475
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 88,583	80,195	80,195	66,110
Less encumbrances, beginning of year	(4,507)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,881)	(49,750)	(14,085)	(33,975)
FUND BALANCE (GAAP), end of year	80,195	30,445	66,110	32,135
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 80,195	30,445	66,110	32,135

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,280	16,000	15,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	(329)	325	315	325
Hospital Lease	-	-	-	-
Other	-	100	-	100
Total Revenues	13,951	16,425	15,315	15,425
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	22,453	26,575	15,185	1,575
TOTAL FINANCIAL SOURCES	\$ 36,404	43,000	30,500	17,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	31,424	30,000	30,000	15,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	359	13,000	500	2,000
Fixed Asset Additions	4,621	-	-	-
Total Expenditures	36,404	43,000	30,500	17,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 36,404	43,000	30,500	17,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 58,331	35,878	35,878	20,693
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(22,453)	(26,575)	(15,185)	(1,575)
FUND BALANCE (GAAP), end of year	35,878	9,303	20,693	19,118
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 35,878	9,303	20,693	19,118

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	70,346	70,000
Charges for Services	66,827	27,000	75,978	27,000
Fines and Forfeitures	-	-	-	-
Interest	(90)	-	435	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	66,737	27,000	146,759	97,550
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	33,877
TOTAL FINANCIAL SOURCES	\$ 66,737	27,000	146,759	131,427
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	80,507
Materials & Supplies	-	3,000	1,500	4,450
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	3,000	1,500	26,720
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	19,750
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	6,000	3,000	131,427
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	6,000	3,000	131,427
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	66,737	66,737	210,496
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	66,737	21,000	143,759	(33,877)
FUND BALANCE (GAAP), end of year	66,737	87,737	210,496	176,619
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 66,737	87,737	210,496	176,619

Governmental Funds

Fund Statement—Circuit Clerk Garnishment Fee Fund 298 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	70,346	70,000
Charges for Services	66,827	27,000	75,978	27,000
Fines and Forfeitures	-	-	-	-
Interest	(90)	-	435	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	66,737	27,000	146,759	97,550
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	33,877
TOTAL FINANCIAL SOURCES	\$ 66,737	27,000	146,759	131,427
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	80,507
Materials & Supplies	-	3,000	1,500	4,450
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	3,000	1,500	26,720
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	19,750
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	6,000	3,000	131,427
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	6,000	3,000	131,427
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	66,737	66,737	210,496
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	66,737	21,000	143,759	(33,877)
FUND BALANCE (GAAP), end of year	66,737	87,737	210,496	176,619
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 66,737	87,737	210,496	176,619

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	81,041	72,652	91,618	71,012
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(4,359)	5,875	6,563	8,095
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	76,682	78,527	98,181	79,107
Other Financing Sources				
Transfer In from other funds	872,737	867,962	867,962	869,812
\	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	872,737	867,962	867,962	869,812
Fund Balance Used for Operations	115,654	34,003	14,349	32,681
TOTAL FINANCIAL SOURCES	\$ 1,065,073	980,492	980,492	981,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,036,779	976,567	976,567	978,009
Emergency	-	-	-	-
Other	4,252	3,925	3,925	3,591
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,041,031	980,492	980,492	981,600
Other Financing Uses				
Transfer Out to other funds	24,042	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	24,042	-	-	-
TOTAL FINANCIAL USES	\$ 1,065,073	980,492	980,492	981,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 598,509	482,855	482,855	468,506
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(115,654)	(34,003)	(14,349)	(32,681)
FUND BALANCE (GAAP), end of year	482,855	448,852	468,506	435,825
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(482,855)	(448,852)	(468,506)	(435,825)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2015 Special Obligation Bonds-ECC Fund 306 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(478)	1,650	3,115	4,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(478)	1,650	3,115	4,200
Other Financing Sources				
Transfer In from other funds	872,737	867,962	867,962	869,812
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	872,737	867,962	867,962	869,812
Fund Balance Used for Operations	478	-	-	-
TOTAL FINANCIAL SOURCES	\$ 872,737	869,612	871,077	874,012
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	872,419	867,645	867,645	869,494
Emergency	-	-	-	-
Other	318	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	872,737	867,963	867,963	869,812
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 872,737	867,963	867,963	869,812
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,640	14,162	14,162	17,276
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(478)	1,649	3,114	4,200
FUND BALANCE (GAAP), end of year	14,162	15,811	17,276	21,476
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (14,162)	\$ (15,811)	\$ (17,276)	\$ (21,476)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	42,082
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	2,125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	44,889	45,158	51,676	44,207
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	24,011	23,438	16,920	23,960
TOTAL FINANCIAL SOURCES	\$ 68,900	68,596	68,596	68,167
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	66,299
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	68,900	68,596	68,596	68,167
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 68,900	68,596	68,596	68,167
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 262,267	238,256	238,256	221,336
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(24,011)	(23,438)	(16,920)	(23,960)
FUND BALANCE (GAAP), end of year	238,256	214,818	221,336	197,376
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(238,256)	(214,818)	(221,336)	(197,376)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	8,216
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(873)	-	-	870
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,501	9,504	12,471	9,086
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,099	2,971	4	3,239
TOTAL FINANCIAL SOURCES	\$ 11,600	12,475	12,475	12,325
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	11,600	-	-	12,325
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,600	12,475	12,475	12,325
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,600	12,475	12,475	12,325
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 113,693	109,594	109,594	109,590
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,099)	(2,971)	(4)	(3,239)
FUND BALANCE (GAAP), end of year	109,594	106,623	109,590	106,351
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(109,594)	(106,623)	(109,590)	(106,351)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,656	6,036	6,031	6,030
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	3,915	4,478	4,483	4,522
TOTAL FINANCIAL SOURCES	\$ 10,571	10,514	10,514	10,552
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	9,147
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,571	10,514	10,514	10,552
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,571	10,514	10,514	10,552
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 37,202	33,287	33,287	28,804
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,915)	(4,478)	(4,483)	(4,522)
FUND BALANCE (GAAP), end of year	33,287	28,809	28,804	24,282
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(33,287)	(28,809)	(28,804)	(24,282)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,366	-	762	-
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	76,776	-	-	-
TOTAL FINANCIAL SOURCES	\$ 80,142	-	762	-
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	56,100	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	24,042	-	-	-
TOTAL FINANCIAL USES	\$ 80,142	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 77,520	744	744	1,506
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(76,776)	-	762	-
FUND BALANCE (GAAP), end of year	744	744	1,506	1,506
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(744)	(744)	(1,506)	(1,506)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	2,243	1,999	1,999	1,998
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(433)	440	405	410
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,810	2,439	2,404	2,408
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,620	3,811	3,846	3,642
TOTAL FINANCIAL SOURCES	\$ 6,430	6,250	6,250	6,050
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	6,430	6,250	6,250	6,050
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,430	6,250	6,250	6,050
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,430	6,250	6,250	6,050
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 56,407	51,787	51,787	47,941
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,620)	(3,811)	(3,846)	(3,642)
FUND BALANCE (GAAP), end of year	51,787	47,976	47,941	44,299
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(51,787)	(47,976)	(47,941)	(44,299)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	13,097	13,470	21,444	12,906
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(159)	270	278	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,938	13,740	21,722	13,176
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	1,755	954	-	1,518
TOTAL FINANCIAL SOURCES	\$ 14,693	14,694	21,722	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	14,694	14,694
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,693	14,694	14,694	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	14,694	14,694
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 36,780	35,025	35,025	42,053
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,755)	(954)	7,028	(1,518)
FUND BALANCE (GAAP), end of year	35,025	34,071	42,053	40,535
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ (35,025)	\$ (34,071)	\$ (42,053)	\$ (40,535)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,094,915	6,671,847	6,185,332	7,590,311
Fines and Forfeitures	-	-	100	-
Interest	361	69,695	68,556	43,270
Hospital Lease	-	-	-	-
Other	258,851	277,031	397,295	407,031
Total Revenues	6,274,817	7,018,573	6,651,283	8,040,612
Other Financing Sources				
Transfer In from other funds	-	34,913	34,913	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	41,442	44,850	181,146	11,800
Total Other Financing Sources	41,442	79,763	216,059	11,800
Fund Balance Used for Operations	302,149	2,562,953	1,038,954	72,436
TOTAL FINANCIAL SOURCES	\$ 6,618,408	9,661,289	7,906,296	8,124,848
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,018,779	1,185,077	1,109,026	1,410,128
Materials & Supplies	87,550	154,778	148,218	111,471
Dues Travel & Training	228	415	415	400
Utilities	390,756	402,472	416,725	429,815
Vehicle Expense	12,315	20,500	25,774	22,060
Equip & Bldg Maintenance	260,616	1,522,264	1,011,122	709,286
Contractual Services	4,780,699	5,225,609	4,067,617	5,287,146
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	11,000
Other	53,139	68,651	58,698	91,792
Fixed Asset Additions	14,326	43,350	41,860	51,750
Total Expenditures	6,618,408	8,634,116	6,879,455	8,124,848
Other Financing Uses				
Transfer Out to other funds	-	1,027,173	1,026,841	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	1,027,173	1,026,841	-
TOTAL FINANCIAL USES	\$ 6,618,408	9,661,289	7,906,296	8,124,848
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,646,234	7,255,161	7,255,161	6,180,585
Less encumbrances, beginning of year	(43,217)	(35,622)	(35,622)	-
Add encumbrances, end of year	35,622	-	-	-
Proprietary adjustment to full accrual	(81,329)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(302,149)	(2,562,953)	(1,038,954)	(72,436)
FUND BALANCE (GAAP), end of year	7,255,161	4,656,586	6,180,585	6,108,149
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 7,255,161	4,656,586	6,180,585	6,108,149

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,463,903	3,661,260	3,366,410	4,509,354
Fines and Forfeitures	-	-	-	-
Interest	(30,897)	20,000	24,350	20,000
Hospital Lease	-	-	-	-
Other	248,326	270,000	378,651	400,000
Total Revenues	3,681,332	3,951,260	3,769,411	4,929,354
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	753,721	368,982	348,962	-
TOTAL FINANCIAL SOURCES	\$ 4,435,053	4,320,242	4,118,373	4,929,354
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	15	200	184	200
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	4,427,622	4,304,542	4,110,189	4,893,212
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	7,416	15,500	8,000	33,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,435,053	4,320,242	4,118,373	4,926,412
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,435,053	4,320,242	4,118,373	4,926,412
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,945,582	2,191,861	2,191,861	1,842,899
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(753,721)	(368,982)	(348,962)	2,942
FUND BALANCE (GAAP), end of year	2,191,861	1,822,879	1,842,899	1,845,841
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,191,861	1,822,879	1,842,899	1,845,841

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	283,723	306,915	265,250	288,225
Fines and Forfeitures	-	-	-	-
Interest	(3,146)	2,500	3,316	2,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	280,577	309,415	268,566	290,725
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,515	7,303	-	-
TOTAL FINANCIAL SOURCES	\$ 283,092	316,718	268,566	290,725
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	283,092	316,718	232,600	275,362
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	283,092	316,718	232,600	275,362
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 283,092	316,718	232,600	275,362
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 348,021	345,506	345,506	381,472
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,515)	(7,303)	35,966	15,363
FUND BALANCE (GAAP), end of year	345,506	338,203	381,472	396,835
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 345,506	338,203	381,472	396,835

Internal Service Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(8,716)	7,500	(43,220)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(8,716)	7,500	(43,220)	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	41,442	40,000	167,328	-
Total Other Financing Sources	41,442	40,000	167,328	-
Fund Balance Used for Operations	-	1,471,913	540,433	-
TOTAL FINANCIAL SOURCES	\$ 32,726	1,519,413	664,541	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,181	492,240	(362,300)	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,181	492,240	(362,300)	-
Other Financing Uses				
Transfer Out to other funds	-	1,027,173	1,026,841	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	1,027,173	1,026,841	-
TOTAL FINANCIAL USES	\$ 2,181	1,519,413	664,541	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 509,219	539,764	539,764	(669)
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	30,545	(1,471,913)	(540,433)	-
FUND BALANCE (GAAP), end of year	539,764	(932,149)	(669)	(669)
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 539,764	(932,149)	(669)	(669)

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,536,746	1,851,705	1,851,705	1,752,911
Fines and Forfeitures	-	-	100	-
Interest	(8,326)	9,750	9,750	9,750
Hospital Lease	-	-	-	-
Other	3,493	-	11,612	-
Total Revenues	1,531,913	1,861,455	1,873,167	1,762,661
Other Financing Sources				
Transfer In from other funds	-	34,913	34,913	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	4,850	13,818	11,800
Total Other Financing Sources	-	39,763	48,731	11,800
Fund Balance Used for Operations	-	-	-	333,057
TOTAL FINANCIAL SOURCES	\$ 1,531,913	1,901,218	1,921,898	2,107,518
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,018,779	1,185,077	1,109,026	1,410,128
Materials & Supplies	87,535	108,901	102,457	111,171
Dues Travel & Training	228	415	415	400
Utilities	14,177	15,927	16,595	17,340
Vehicle Expense	12,315	20,500	25,774	22,060
Equip & Bldg Maintenance	225,861	324,390	230,946	306,305
Contractual Services	67,804	112,109	87,128	118,572
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	11,000
Other	45,723	53,151	50,698	58,792
Fixed Asset Additions	14,326	43,350	41,860	51,750
Total Expenditures	1,486,748	1,874,820	1,664,899	2,107,518
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,486,748	1,874,820	1,664,899	2,107,518
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 931,314	887,555	887,555	1,112,057
Less encumbrances, beginning of year	(40,092)	(32,497)	(32,497)	-
Add encumbrances, end of year	32,497	-	-	-
Proprietary adjustment to full accrual	(81,329)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	45,165	26,398	256,999	(333,057)
FUND BALANCE (GAAP), end of year	887,555	881,456	1,112,057	779,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 887,555	881,456	1,112,057	779,000

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	265,746	265,745	265,745	392,840
Fines and Forfeitures	-	-	-	-
Interest	(14,776)	18,925	16,115	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	250,970	284,670	281,860	392,840
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	-	951,800	543,893	3,160
TOTAL FINANCIAL SOURCES	\$ 250,970	1,236,470	825,753	396,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	45,577	45,577	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	32,166	1,190,893	780,176	396,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	32,166	1,236,470	825,753	396,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 32,166	1,236,470	825,753	396,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,593,043	1,811,847	1,811,847	1,264,829
Less encumbrances, beginning of year	(3,125)	(3,125)	(3,125)	-
Add encumbrances, end of year	3,125	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	218,804	(951,800)	(543,893)	(3,160)
FUND BALANCE (GAAP), end of year	1,811,847	856,922	1,264,829	1,261,669
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,811,847	856,922	1,264,829	1,261,669

Internal Service Funds

Fund Statement—Utilities Fund 621

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	345,120	386,545	386,545	423,543
Fines and Forfeitures	-	-	-	-
Interest	(2,155)	3,200	2,175	3,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	342,965	389,745	388,720	426,743
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	33,614	-	11,410	-
TOTAL FINANCIAL SOURCES	\$ 376,579	389,745	400,130	426,743
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	376,579	386,545	400,130	412,475
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	376,579	386,545	400,130	412,475
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 376,579	386,545	400,130	412,475
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 220,953	187,339	187,339	175,929
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(33,614)	3,200	(11,410)	14,268
FUND BALANCE (GAAP), end of year	187,339	190,539	175,929	190,197
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 187,339	190,539	175,929	190,197

Internal Service Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(835)	1,180	880	1,180
Hospital Lease	-	-	-	-
Other	7,032	7,031	7,032	7,031
Total Revenues	6,197	8,211	7,912	8,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 6,197	8,211	7,912	8,211
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	100	-	100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	2,589	6,981	-	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,589	7,081	-	7,081
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,589	7,081	-	7,081
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 95,870	99,478	99,478	107,390
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,608	1,130	7,912	1,130
FUND BALANCE (GAAP), end of year	99,478	100,608	107,390	108,520
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 99,478	100,608	107,390	108,520

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(274)	-	275	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(274)	-	275	-
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	274	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	275	-
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	\$ 32,474	32,200	32,200	32,475
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(274)	-	275	-
FUND BALANCE (GAAP), end of year	32,200	32,200	32,475	32,475
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,200	32,200	32,475	32,475

Internal Service Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	-	150,000
Fines and Forfeitures	-	-	-	-
Interest	(8,572)	6,500	6,224	6,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	141,428	156,500	6,224	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	\$ 141,428	156,500	6,224	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	\$ 853,288	994,716	994,716	1,000,940
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	141,428	156,500	6,224	156,500
FUND BALANCE (GAAP), end of year	994,716	1,151,216	1,000,940	1,157,440
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 994,716	1,151,216	1,000,940	1,157,440

Internal Service Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	49,677	49,677	49,677	73,438
Fines and Forfeitures	-	-	-	-
Interest	(1,252)	140	1,545	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	48,425	49,817	51,222	73,578
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	\$ 48,425	49,817	51,222	73,578
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	\$ 116,470	164,895	164,895	216,117
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	48,425	49,817	51,222	73,578
FUND BALANCE (GAAP), end of year	164,895	214,712	216,117	289,695
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 164,895	214,712	216,117	289,695

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(794)	749	769	769
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(794)	749	769	769
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	3,993	5,865	5,600	8,435
TOTAL FINANCIAL SOURCES	\$ 3,199	6,614	6,369	9,204
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	3,199	6,614	6,369	9,204
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,199	6,614	6,369	9,204
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,199	6,614	6,369	9,204
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 96,013	92,020	92,020	86,420
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(3,993)</u>	<u>(5,865)</u>	<u>(5,600)</u>	<u>(8,435)</u>
FUND BALANCE (GAAP), end of year	92,020	86,155	86,420	77,985
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>
NET FUND BALANCE, end of year	\$ 54,349	48,484	48,749	40,314

Trust Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(274)	270	270	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(274)	270	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	768	230	-	-
TOTAL FINANCIAL SOURCES	\$ 494	500	270	270
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	494	500	255	125
Fixed Asset Additions	-	-	-	-
Total Expenditures	494	500	255	125
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 494	500	255	125
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,011	32,243	32,243	32,258
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(768)	(230)	15	145
FUND BALANCE (GAAP), end of year	32,243	32,013	32,258	32,403
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ (157)	(387)	(142)	3

Trust Funds

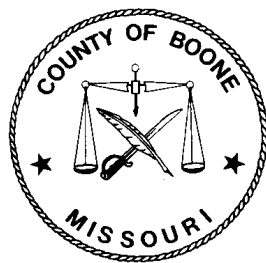
Fund Statement –Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(48)	44	49	49
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(48)	44	49	49
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	48	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	44	49	49
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	\$ 5,809	5,761	5,761	5,810
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(48)	44	49	49
FUND BALANCE (GAAP), end of year	5,761	5,805	5,810	5,859
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 490	534	539	588

Trust Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(472)	435	450	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(472)	435	450	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	3,177	5,679	5,664	8,629
TOTAL FINANCIAL SOURCES	\$ 2,705	6,114	6,114	9,079
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,705	6,114	6,114	9,079
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,705	6,114	6,114	9,079
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,705	6,114	6,114	9,079
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 57,193	54,016	54,016	48,352
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,177)	(5,679)	(5,664)	(8,629)
FUND BALANCE (GAAP), end of year	54,016	48,337	48,352	39,723
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 54,016	48,337	48,352	39,723



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 12 FTE permanent positions (net) have been added over the past 10 years, a 14% increase. The 2023 budget includes an increase of .50 FTE: a part-time IT Help Desk pool position.

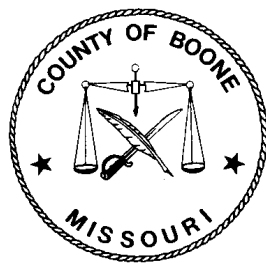
Public Safety—Approximately 80 FTE positions (net) have been added over the past 10 years, a 30% increase. The increase is largely due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County and additional positions added thereafter. The 2023 budget includes several new permanent positions: 1.50 FTE Juvenile personnel associated with implementing Raise the Age legislation; 2.0 FTE Deputy positions for the Sheriff's Office; 2.0 Assistant Prosecuting Attorney positions; and a 1.0 FTE 911/EM Programmer Analyst position.

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 3.92 FTEs has been reflected.

Environment, Protective Inspection, & Infrastructure— The 2023 budget reflects the addition of 1.0 FTE, replacing an existing shared GIS position with two separate full-time positions. Over the past ten-year period, total FTEs have decreased by 3% or 2.94 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. The 2023 budget reflects the addition of a full-time deputy director position for Community Services.

Facilities and Grounds Services—Nine (9) FTEs have been added over the past 10 years, which represents a 64% increase. The 2023 budget includes an additional 1.0 FTE, for either a supervisor or deputy director.

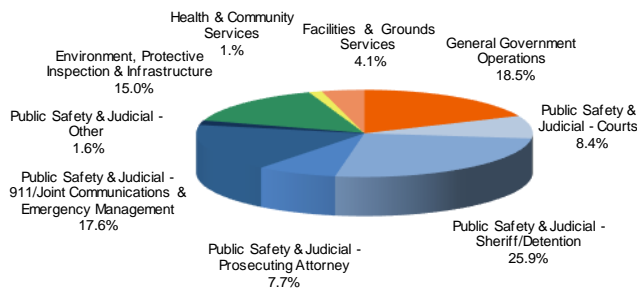


Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2023 FTE	DEPT NO	DEPT NAME	2023 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	7.00	1261	GF Prosecuting Attorney	28.95
1115	HR & Risk Mgmt Operations	4.00	1262	GF Pros Atmny Victim Witness	5.91
1118	Purchasing	4.75	1263	Pros Atmny Child Support Enf	3.00
1121	County Commission	5.00	2610	Pros Atmny Tax Colletion	0.40
1126	County Counselor	4.00	2903	LEST Prosecuting Attorney	5.00
1131	GF County Clerk Operations	5.13			43.26
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	72.42
1150	GF Collector	9.24	2702	Emergency Mgmt Operations	7.50
1160	GF Recorder	7.00	2704	BOCO Joint Comm Raido Ops	3.70
1170	GF IT Administration	5.00	2709	911/EM IT Technical Support	7.00
1171	GF IT Facilities Security	1.04	2711	BOCO Joint Comm Administration	8.13
1173	GF IT Software Development	9.00		Total	98.75
1174	GF IT Technical Support	9.13	<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
		103.67	1710	GF RM Land Use Planning	5.42
<u>Public Safety & Judicial - Courts</u>			1711	GF RM Administration	1.13
1210	GF Court Operations	23.09	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	46.05
1242	GF Juvenile Detention	5.21	2042	R&B Fleet Mntc Operations	5.24
1243	GF Juvenile Grants	1.00	2043	R&B Traffic/Sign	2.00
1244	GF Court Ops Grants	0.80	2044	R&B Administration	4.00
1245	GF Treatment Court Grants	0.50	2045	R&B RM Road Inspection	4.00
2831	Drug Court Fund Veterans Court	0.25	2046	R&B RM Stormwater Planning	1.83
2870	Juvenile Justice Preservation Fund	1.50	2080	R&B RM Administration	0.87
2904	LEST Alt Sentencing Programs	3.00	2081	R&B RM Engineering	5.42
2908	LEST Court Ops/Alt Sent Prog	3.00			84.04
		47.27	<u>Health & Community Services</u>		
<u>Public Safety & Judicial - Sheriff/Corrections</u>			1420	GF Community Services Admin	0.25
1228	GF Sheriff/Detention Administration	30.32	2130	CMTYHLTHFND Comm Service Admin	0.60
1251	GF Sheriff Operations	46.00	2160	CSF Community Services Admin	6.34
1253	GF Sheriff Grants	3.08			7.19
1255	GF Detention Operations	46.00	<u>Facilities & Grounds Services</u>		
2901	LEST Sheriff Operations	12.00	6100	FM Building Maintenance	6.00
2902	LEST Detention Operations	6.00	6101	FM Housekeeping & Custodial Svcs	10.00
2709	LEST Sheriff/Detention Admin	2.00	6104	FM Grounds Maintenance	3.00
		145.40	6105	FM Administration	4.00
<u>Grand Total</u>					23.00
					561.33

2023 Budgeted FTE Positions



Personnel Summary

Summary of Personnel by Fund—10 Years

FUND	DEPT NO	DEPT NAME	2014	2015	2016	2017
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	3.75	3.75	3.75	3.75
100	1121	County Commission	5.45	5.45	5.25	5.25
100	1126	County Counselor	3.00	4.00	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	7.54	6.62	10.60	7.33
100	1140	Treasurer	3.75	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	16.00	17.63	18.63	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	2.00	2.00	2.00	3.00
100	1194	GF IT Mail Services	2.00	2.00	2.00	2.00
100	1200	Public Administrator	7.23	6.99	7.25	7.25
100	1210	GF Court Operations	22.50	22.50	22.50	22.50
100	1221	GF Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	GF Juvenile Office	4.44	4.44	4.44	4.60
100	1242	GF Juvenile Detention	5.10	5.86	5.67	5.27
100	1243	GF Juvenile Grants	3.00	3.00	2.80	2.80
100	1244	GF Court Ops Grants	-	-	-	-
100	1245	GF Treatment Court Grants	-	-	-	-
100	1228	GF Sheriff/Detention Administration	-	-	-	-
100	1251	GF Sheriff Operations	65.90	66.90	67.90	67.90
100	1253	GF Sheriff Grants	2.00	2.00	2.00	2.00
100	1255	GF Detention Operations	61.56	61.56	61.56	51.73
100	1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	2.00	-
100	1261	GF Prosecuting Attorney	24.00	25.50	25.50	25.60
100	1262	GF Pros Atrny Victim Witness	3.48	3.48	5.48	5.48
100	1263	Pros Attorny 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	0.25
100	1710	GF RM Land Use Planning	5.08	5.18	5.18	5.18
100	1711	GF RM Administration	0.00	-	-	-
100	1720	GF RM Building Inspection	6.34	6.44	6.44	6.44
100	1725	GF RM Stormwater Planning	1.70	1.50	1.50	1.50
General Fund Total			296.32	301.05	308.80	294.46

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2018	2019	2020	2021	2022	2023	2022-2023 Change
6.00	7.00	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	4.75	4.75	-
5.25	5.00	5.00	4.75	5.00	5.00	-
4.00	4.00	4.00	4.00	4.00	4.00	-
3.75	3.75	3.75	4.00	5.13	5.13	-
8.48	7.32	9.82	7.32	7.32	7.32	-
3.75	3.75	3.75	3.75	3.75	3.75	-
8.24	8.24	9.24	9.24	9.24	9.24	-
8.00	7.00	7.00	7.00	7.00	7.00	-
19.63	19.63	20.63	4.00	5.00	5.00	-
1.00	1.00	1.00	1.06	1.04	1.04	0.00
-	-	-	9.00	9.00	9.00	-
-	-	-	7.63	8.63	9.13	0.50
3.00	3.00	3.00	3.00	3.00	3.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
8.25	8.25	8.25	8.25	8.75	8.75	-
22.72	22.72	22.72	22.72	22.72	23.09	0.37
5.00	5.00	5.00	5.00	5.00	5.00	-
4.31	3.73	3.92	3.92	3.92	3.92	-
4.55	4.21	4.21	4.21	5.21	5.21	-
2.80	2.80	2.80	2.00	2.00	1.00	a (1.00)
-	-	-	0.80	0.80	0.80	-
-	-	-	-	0.50	0.50	-
-	-	-	28.44	28.32	30.32	2.00
68.90	73.26	74.75	46.00	46.00	46.00	-
2.00	2.00	2.00	5.00	6.00	3.08	a (2.92)
51.73	47.73	47.69	46.00	46.00	46.00	-
-	-	-	-	-	-	-
26.60	25.60	27.20	27.20	26.95	28.95	2.00
5.48	5.48	5.72	5.91	5.91	5.91	0.00
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	4.75	4.75	5.42	0.67
-	-	-	1.13	1.13	1.13	-
6.44	6.44	6.44	6.00	6.00	6.00	-
1.50	1.50	1.50	1.83	1.83	1.83	-
299.81	296.84	304.82	304.16	311.14	312.77	1.62

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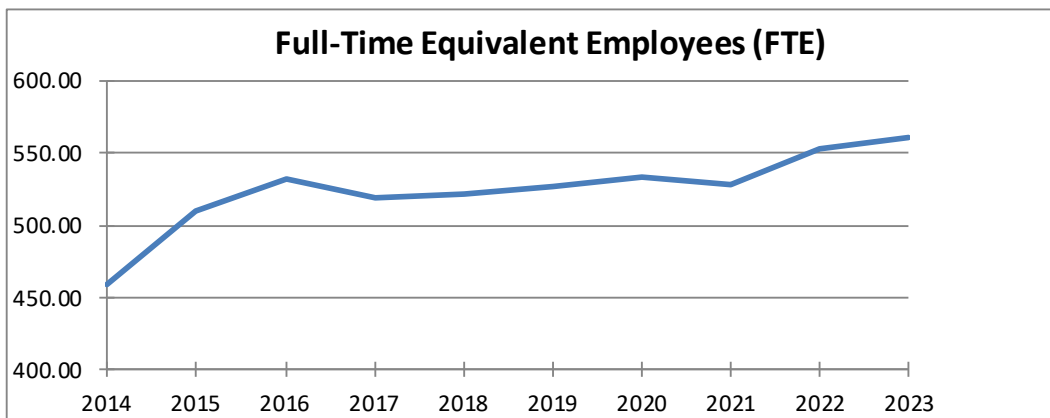
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FUND	DEPT NO	DEPT NAME	2014	2015	2016	2017
201	2010	Assessment	16.75	16.75	16.75	16.75
204	2040	R&B Road Maintenance	58.23	57.73	58.48	58.48
204	2042	R&B Fleet Mntc Operations	-	-	-	-
204	2043	R&B Traffic/Sign	-	-	-	-
204	2044	R&B Administration	-	-	-	-
204	2045	R&B RM Road Inspection	14.08	13.88	13.88	13.88
204	2046	R&B RM Stormwater Planning	0.90	1.50	1.50	1.50
204	2081	R&B RM Administration	-	-	-	-
204	2082	R&B RM Engineering	-	-	-	-
211	2110	Collector Tax Maint Fnd Activity	1.08	1.08	1.08	1.08
213	2130	CMTYHLTHFND Comm Service Admin	0.58	0.58	0.73	0.45
214	2140	RM Grants (Strmwtr Grant Fnd)	0.40	-	-	-
216	2160	CSF Community Services Admin	2.17	2.17	2.92	3.30
255	2550	Sheriff Revolving Fnd Activity	1.00	1.00	1.00	1.00
261	2610	Pros Attny Tax Colletion	2.00	1.00	1.50	0.40
263	2630	PA Bad Check Collections	0.25	1.00	-	-
270	2701	BOCO Joint Comm 911 Operations	19.00	57.86	57.86	57.38
270	2702	Emergency Mgmt Operations	1.00	3.00	7.00	7.00
270	2703	911/EM IT Administration	-	5.00	8.00	8.00
270	2704	BOCO Joint Comm Raido Ops	-	-	2.00	2.70
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	0.80
287	2870	Juvenile Justice Preservation Fund	-	-	-	-
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	5.50	5.50	5.50	5.50
290	2908	LEST Court Ops/Alt Sent Prog	-	-	-	-
290	2909	LEST Sheriff/Detention Admin	-	-	-	-
Special Revenue Funds Total			148.82	193.93	204.08	203.22
610	6100	FM Building Maintenance	7.00	8.00	8.00	9.00
610	6101	FM Housekeeping & Custodial Svcs	7.00	7.00	8.00	9.00
610	6103	Facilities Security	-	-	1.00	1.00
610	6104	FM Grounds Maintenance	-	-	2.00	3.00
610	6105	FM Administration	-	-	-	-
Internal Service Funds Total			14.00	15.00	19.00	22.00
Grand Total			<u>459.14</u>	<u>509.98</u>	<u>531.88</u>	<u>519.68</u>

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

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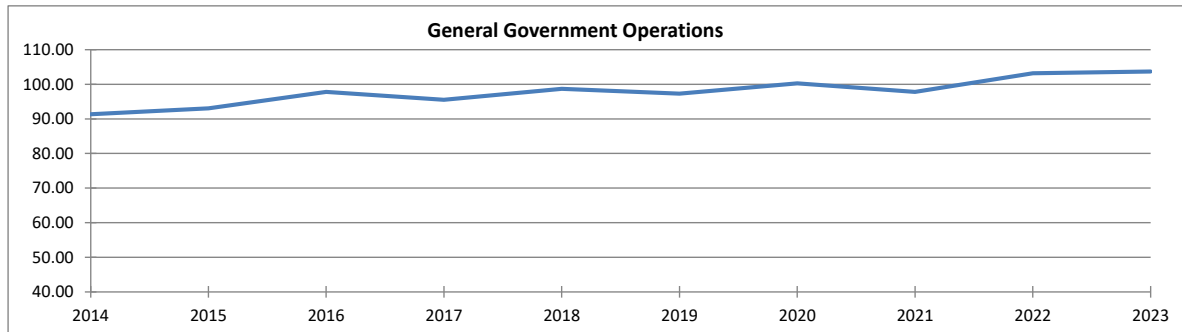
2018	2019	2020	2021	2022	2023	2022-2023 Change
16.75	16.75	16.23	16.23	17.23	17.23	-
58.48	57.23	57.23	46.00	46.05	46.05	-
-	-	-	5.00	5.24	5.24	-
-	-	-	2.00	2.00	2.00	-
-	-	-	3.50	3.50	4.00	0.50
13.88	11.63	11.63	4.00	4.00	4.00	-
1.50	1.50	1.50	1.83	1.83	1.83	-
-	-	-	0.87	0.87	0.87	-
-	-	-	5.59	5.59	5.42	(0.17)
1.08	1.08	0.08	0.08	0.08	0.08	-
0.45	0.60	0.60	0.60	0.60	0.60	-
-	-	-	-	-	-	-
3.30	4.15	4.15	4.34	5.34	6.34	1.00
-	-	-	-	-	-	-
0.40	0.40	0.40	0.40	0.40	0.40	-
-	-	-	-	-	-	-
57.38	68.13	68.63	57.16	71.42	72.42	1.00
7.00	7.00	7.00	6.83	7.00	7.50	0.50
7.00	7.00	6.00	-	-	-	-
2.70	2.70	2.70	3.70	3.70	3.70	-
-	-	-	6.00	6.00	7.00	1.00
-	-	-	7.63	7.63	8.13	0.50
0.30	0.30	0.30	0.30	0.30	0.25	(0.05)
-	-	-	-	-	1.50	1.50
14.00	14.00	14.00	12.00	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	-
6.00	6.00	6.00	3.00	3.00	3.00	-
-	-	-	3.00	3.00	3.00	-
-	-	-	2.00	2.00	2.00	-
201.22	209.47	207.45	203.06	219.78	225.56	5.78
9.00	9.00	9.00	6.00	6.00	6.00	-
9.00	9.00	9.00	9.00	10.00	10.00	-
-	-	-	-	-	-	-
3.00	3.00	3.00	3.00	3.00	3.00	-
-	-	-	3.00	3.00	4.00	1.00
21.00	21.00	21.00	21.00	22.00	23.00	1.00
522.03	527.31	533.27	528.22	552.92	561.33	8.40



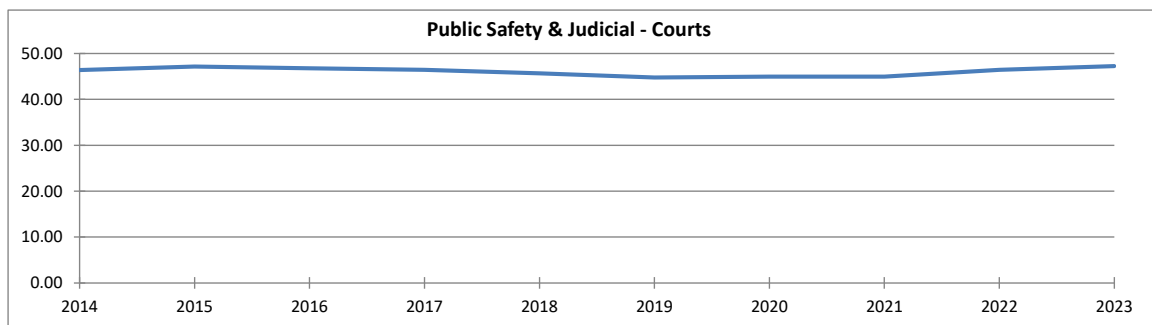
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government Operations											
1110	Auditor	6.00	6.00	6.00	6.00	6.00	7.00	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	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.75	4.75
1121	County Commission	5.45	5.45	5.25	5.25	5.25	5.00	5.00	4.75	5.00	5.00
1125	Centralia Office	-	-	-	-	-	-	-	-	-	-
1126	County Counselor	3.00	4.00	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	4.00	5.13	5.13
1132	GF Election and VR Operations	7.54	6.62	10.60	7.33	8.48	7.32	9.82	7.32	7.32	7.32
1133	GF Election Activities	-	-	-	-	-	-	-	-	-	-
1140	Treasurer	3.75	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	8.24	8.24	9.24	9.24	9.24	9.24
1160	GF Recorder	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00
1170	GF IT Administration	16.00	17.63	18.63	18.63	19.63	19.63	20.63	4.00	5.00	5.00
1171	GF IT Facilities Security	-	-	-	-	1.00	1.00	1.00	1.06	1.04	1.04
1173	GF IT Software Development	-	-	-	-	-	-	-	9.00	9.00	9.00
1174	GF IT Technical Support	-	-	-	-	-	-	-	7.63	8.63	9.13
1176	GF IT GIS	2.00	2.00	2.00	3.00	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	16.23	16.23	17.23	17.23
2110	Collector Tax Maint Fnd Activity	1.08	1.08	1.08	1.08	1.08	1.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-
	Total	91.32	93.03	97.81	95.54	98.68	97.27	100.25	97.81	103.16	103.67

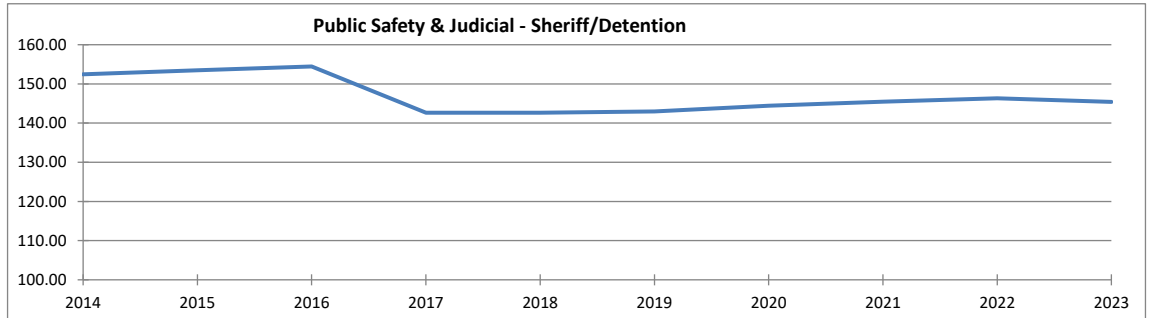


		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety & Judicial - Courts											
1210	GF Court Operations	22.50	22.50	22.50	22.50	22.72	22.72	22.72	22.72	22.72	23.09
1221	GF Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	GF Juvenile Office	4.44	4.44	4.44	4.60	4.31	3.73	3.92	3.92	3.92	3.92
1242	GF Juvenile Detention	5.10	5.86	5.67	5.27	4.55	4.21	4.21	4.21	5.21	5.21
1243	GF Juvenile Grants	3.00	3.00	2.80	2.80	2.80	2.80	2.80	2.00	2.00	1.00
1244	GF Court Ops Grants	-	-	-	-	-	-	-	0.80	0.80	0.80
1245	GF Treatment Court Grants	-	-	-	-	-	-	-	-	0.50	0.50
2831	Drug Court Fund Veterans Court	0.88	0.88	0.88	0.80	0.30	0.30	0.30	0.30	0.30	0.25
2870	Juvenile Justice Preservation Fund	-	-	-	-	-	-	-	-	-	1.50
2904	LEST Alt Sentencing Programs	5.50	5.50	5.50	5.50	6.00	6.00	6.00	3.00	3.00	3.00
2908	LEST Court Ops/Alt Sent Prog	-	-	-	-	-	-	-	3.00	3.00	3.00
	Total	46.42	47.18	46.79	46.47	45.68	44.76	44.95	44.95	46.45	47.27

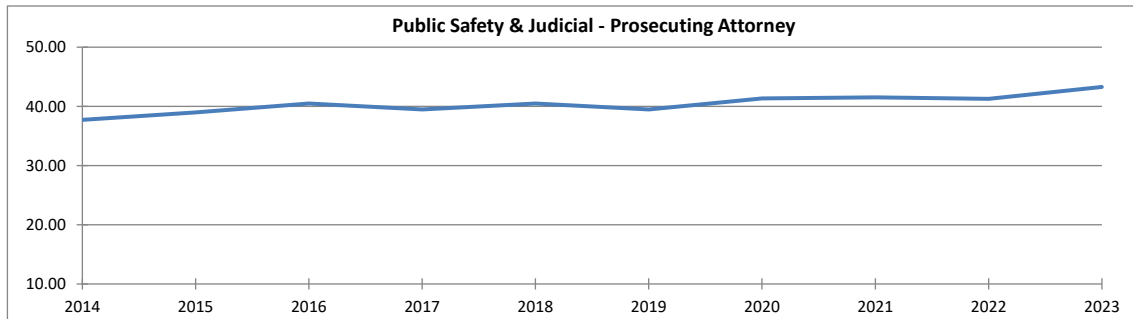


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Dept. No	Department Name	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety & Judicial - Sheriff/Detention											
1228	GF Sheriff/Detention Administration	-	-	-	-	-	-	-	28.44	28.32	30.32
1251	GF Sheriff Operations	65.90	66.90	67.90	67.90	68.90	73.26	74.75	46.00	46.00	46.00
1253	GF Sheriff Grants	2.00	2.00	2.00	2.00	2.00	2.00	2.00	5.00	6.00	3.08
1255	GF Detention Operations	61.56	61.56	61.56	51.73	51.73	47.73	47.69	46.00	46.00	46.00
1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	2.00	-	-	-	-	-	-	-
2550	Sheriff Revolving Fnd Activity	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	12.00	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	2.00
2972	Cyber Crimes Task Force (stimulus)	-	-	-	-	-	-	-	-	-	-
	Total	152.46	153.46	154.46	142.63	142.63	142.99	144.44	145.44	146.32	145.40

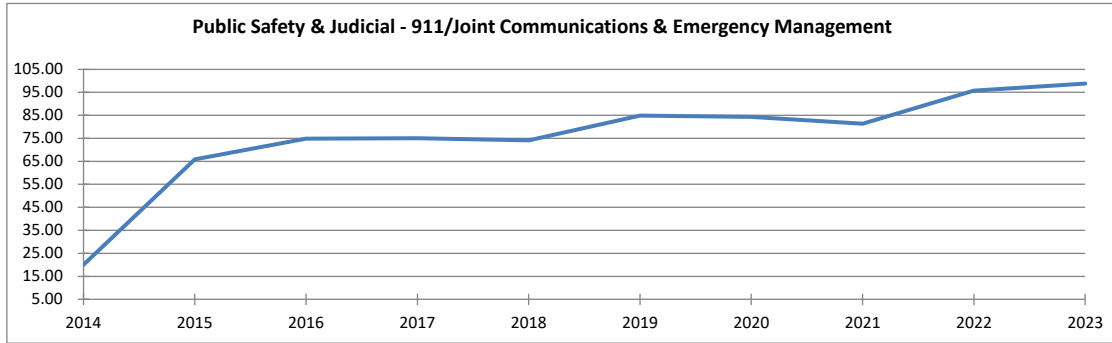


		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety & Judicial - Prosecuting Attorney											
1261	GF Prosecuting Attorney	24.00	25.50	25.50	25.60	26.60	25.60	27.20	27.20	26.95	28.95
1262	GF Pros Attny Victim Witness	3.48	3.48	5.48	5.48	5.48	5.48	5.72	5.91	5.91	5.91
1263	Pros Attny Child 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 Collection	2.00	1.00	1.50	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2630	PA Bad Check Collections	0.25	1.00	-	-	-	-	-	-	-	-
2903	LEST Prosecuting Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	Total	37.73	38.98	40.48	39.48	40.48	39.48	41.32	41.51	41.26	43.26

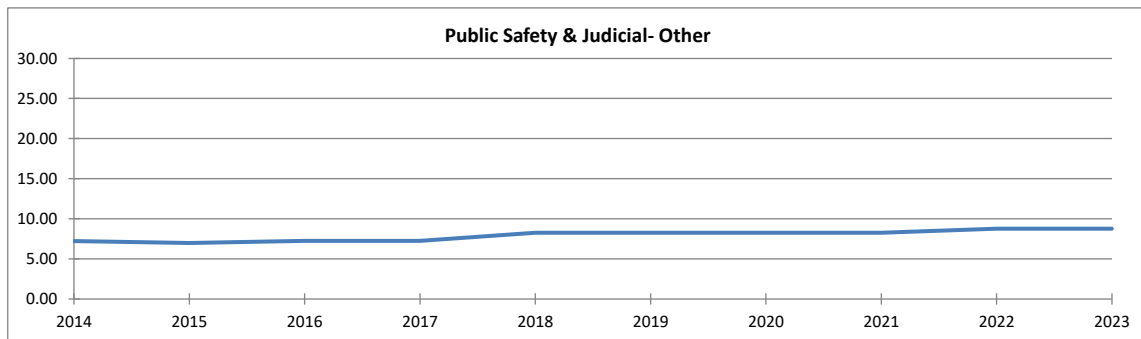


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Dept. No	Department Name	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety & Judicial - 911/Joint Communications & Emergency Management											
2701	BOCO Joint Comm 911 Operations	19.00	57.86	57.86	57.38	57.38	68.13	68.63	57.16	71.42	72.42
2702	Emergency Mgmt Operations	1.00	3.00	7.00	7.00	7.00	7.00	7.00	6.83	7.00	7.50
2703	911/EM IT Administration	-	5.00	8.00	8.00	7.00	7.00	6.00	-	-	-
2704	BOCO Joint Comm Raido Ops	-	-	2.00	2.70	2.70	2.70	2.70	3.70	3.70	3.70
2709	911/EM IT Technical Support	-	-	-	-	-	-	-	6.00	6.00	7.00
2711	BOCO Joint Comm Administration	-	-	-	-	-	-	-	7.63	7.63	8.13
Total		20.00	65.86	74.86	75.08	74.08	84.83	84.33	81.32	95.75	98.75

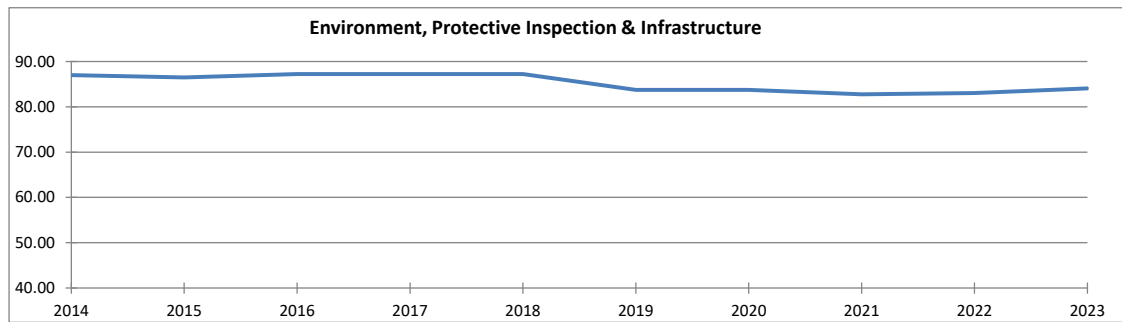


		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety & Judicial - Other											
1200	Public Administrator	7.23	6.99	7.25	7.25	8.25	8.25	8.25	8.25	8.75	8.75
Total		7.23	6.99	7.25	7.25	8.25	8.25	8.25	8.25	8.75	8.75

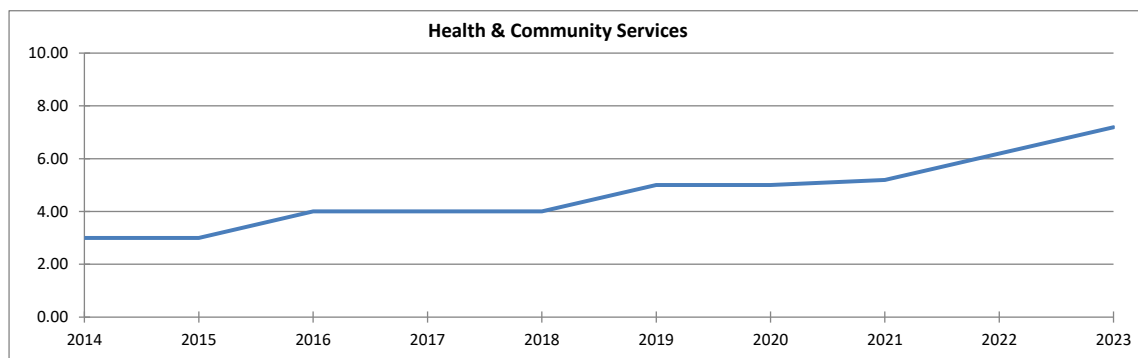


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Dept. No	Department Name	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Environment, Protective Inspection & Infrastructure											
1360	GF RM Solid Waste	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	GF RM Land Use Planning	5.08	5.18	5.18	5.18	5.18	5.18	5.18	4.75	4.75	5.42
1711	GF RM Administration	-	-	-	-	-	-	-	1.13	1.13	1.13
1720	GF RM Building Inspection	6.34	6.44	6.44	6.44	6.44	6.44	6.44	6.00	6.00	6.00
1725	GF RM Stormwater Planning	1.70	1.50	1.50	1.50	1.50	1.50	1.50	1.83	1.83	1.83
2040	R&B Road Maintenance	58.23	57.73	58.48	58.48	58.48	57.23	57.23	46.00	46.05	46.05
2042	R&B Fleet Mntc Operations	-	-	-	-	-	-	-	5.00	5.24	5.24
2043	R&B Traffic/Sign	-	-	-	-	-	-	-	2.00	2.00	2.00
2044	R&B Administration	-	-	-	-	-	-	-	3.50	3.50	4.00
2045	R&B RM Road Inspection	14.08	13.88	13.88	13.88	13.88	11.63	11.63	4.00	4.00	4.00
2046	R&B RM Stormwater Planning	0.90	1.50	1.50	1.50	1.50	1.50	1.50	1.83	1.83	1.83
2081	R&B RM Administration	-	-	-	-	-	-	-	0.87	0.87	0.87
2082	R&B RM Engineering	-	-	-	-	-	-	-	5.59	5.59	5.42
2140	RM Grants (Strmwtr Grant Fnd)	0.40	-	-	-	-	-	-	-	-	-
Total		86.98	86.48	87.23	87.23	87.23	83.73	83.73	82.75	83.04	84.04

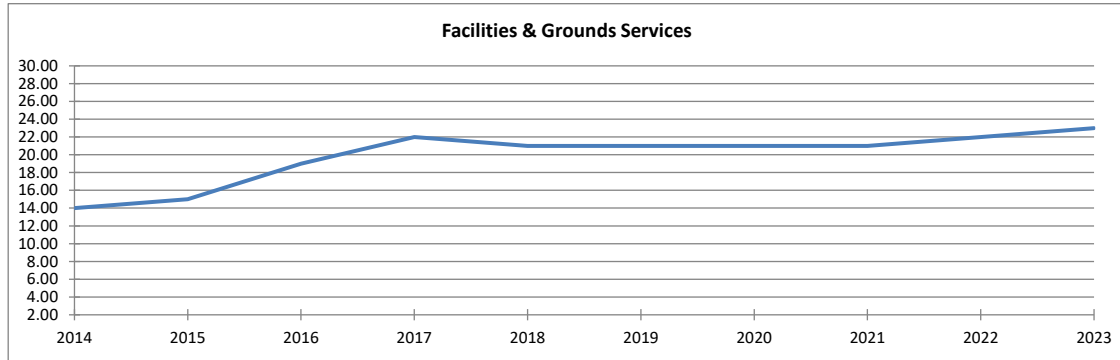


		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Health & Community Services											
1420	GF Community Services Admin	0.25	0.25	0.35	0.25	0.25	0.25	0.25	0.25	0.25	0.25
2130	CMTYHLTHFND Comm Service Admin	0.58	0.58	0.73	0.45	0.45	0.60	0.60	0.60	0.60	0.60
2160	CSF Community Services Admin	2.17	2.17	2.92	3.30	3.30	4.15	4.15	4.34	5.34	6.34
Total		3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.19	6.19	7.19



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Dept. No	Department Name	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Facilities & Grounds Services											
6100	FM Building Maintenance	7.00	8.00	8.00	9.00	9.00	9.00	9.00	6.00	6.00	6.00
6101	FM Housekeeping & Custodial Svcs	7.00	7.00	8.00	9.00	9.00	9.00	9.00	9.00	10.00	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	3.00
6105	FM Administration	-	-	-	-	-	-	-	3.00	3.00	4.00
Total		14.00	15.00	19.00	22.00	21.00	21.00	21.00	21.00	22.00	23.00



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Grand Total	459.14	509.98	531.88	519.68	522.03	527.31	533.27	528.22	552.92	561.33

Fixed Assets Summary—

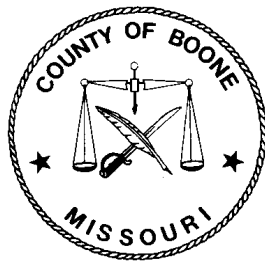
This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office’s annual operating budget. This section does not include capital 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
100	1118	Purchasing	\$ -	\$ -	\$ 1,381	\$ -	\$ -
100	1171	GF IT Facilities Security	-	-	-	6,000	2,000
100	1172	GF IT Hardware & Software	-	-	-	46,100	692,100
100	1174	GF IT Technical Support	-	-	-	-	-
100	1176	GF IT GIS	-	-	-	-	63,100
100	1190	Non-Departmental	-	-	-	-	-
100	1210	GF Court Operations	-	7,000	-	-	333,700
100	1221	GF Circuit Clerk	-	8,400	-	-	-
100	1228	GF Sheriff/Detention Admin	-	-	-	18,200	-
100	1242	GF Juvenile Detention	-	7,000	-	-	-
100	1251	GF Sheriff Operations	-	-	-	-	-
100	1255	GF Detention Operations	-	-	-	-	-
100	1360	GF RM Solid Waste	-	-	-	-	-
100	1720	GF RM Building Inspection	-	-	-	-	-
General Fund Total			\$ -	\$ 22,400	\$ 1,381	\$ 70,300	\$ 1,090,900
201	2010	Assessment	-	-	10,000	-	-
201	2012	ASR IT Hardware & Software	-	-	-	9,600	45,435
204	2040	R&B Road Maintenance	-	-	-	-	-
204	2045	R&B RM Road Inspection	-	-	-	-	-
204	2082	R&B RM Engineering	-	-	-	-	-
204	2083	R&B IT Hardware & Software	-	-	-	-	51,600
213	2130	Cntyhlthfnd Comm Services Admin	-	-	-	1,500	-
216	2160	CSF Community Services Admin	-	-	10,000	1,500	5,000
253	2531	Justice Assistance Grant FYX1	-	-	-	-	-
253	2532	Justice Assistance Grant FYX2	-	-	-	-	-
270	2701	BoCo Joint Comm 911 Operations	-	-	-	-	-
270	2702	Emergency Mgmt Operations	-	-	-	-	-
270	2704	BoCo Joint Comm Radio Ops	-	-	-	-	-
270	2705	911/EM FM Building Maint	-	-	-	-	-
270	2706	BoCo Joint Comm Radio Impvmnts	-	-	-	-	-
270	2708	911/EM IT Hardware & Software	-	-	-	138,400	966,750
270	2709	911/EM IT Technical Support	-	-	-	3,800	-
290	2901	LEST Sheriff Operations	-	-	-	-	35,000
Special Revenue Funds Total			\$ -	\$ -	\$ 20,000	\$ 154,800	\$ 1,103,785
610	6100	FM Building Maintenance	-	-	-	-	-
610	6104	FM Grounds Maintenance	-	-	-	-	-
610	6107	FM IT Hware & Software	-	-	-	1,500	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ 1,500	\$ -
Total			\$ -	\$ 22,400	\$ 21,381	\$ 226,600	\$ 2,194,685
Total - Governmental Funds			\$ 15,301,143				
Total - Internal Service Funds			\$ 51,750				
Grand Total			\$ 15,352,893				

Vehicles		Machinery & Equipment		Buildings & Improvements		Construction	Total
Addition	Replacement	Addition	Replacement	Additions	Replacements	In Progress	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1,381
-	-	-	-	-	-	-	8,000
-	-	-	-	-	-	-	1,405,377
-	-	-	-	-	-	-	1,400
-	-	-	-	-	-	-	90,313
-	-	-	-	20,000	-	-	20,000
-	-	-	-	-	-	-	340,700
-	-	-	-	-	-	-	8,400
-	-	-	9,500	-	-	-	27,900
-	-	-	8,044	-	-	-	15,044
-	-	110,000	-	-	-	-	110,000
-	-	-	42,900	-	-	-	52,500
-	-	-	18,800	-	-	-	18,800
-	35,600	-	-	-	-	-	35,600
\$ -	\$ 35,600	\$ 110,000	\$ 79,244	\$ 20,000	\$ -	\$ -	\$ 2,135,415
-	-	-	-	-	-	-	10,000
-	-	-	-	-	-	-	73,540
-	1,600,000	107,030	426,000	-	-	-	2,133,030
-	41,450	-	-	-	-	-	41,450
-	-	-	4,500	-	-	-	4,500
-	-	-	-	-	-	-	64,662
-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	16,500
-	-	14,780	-	-	-	-	14,780
-	-	-	14,518	-	-	-	14,518
-	-	31,000	-	-	-	-	31,000
-	-	392,004	-	-	-	-	392,004
72,000	-	124,100	200,000	-	21,000	1,350,000	1,767,100
-	-	-	-	115,000	-	-	115,000
-	-	5,185,800	-	-	-	1,197,800	6,383,600
-	-	-	-	-	-	-	1,868,044
-	-	-	-	-	-	-	5,200
-	-	33,900	131,600	-	-	-	229,300
\$ 72,000	\$ 1,641,450	\$ 5,888,614	\$ 776,618	\$ 115,000	\$ 21,000	\$ 2,547,800	\$ 13,165,728
-	-	-	6,500	-	-	-	6,500
-	-	3,750	40,000	-	-	-	43,750
-	-	-	-	-	-	-	1,500
\$ -	\$ -	\$ 3,750	\$ 46,500	\$ -	\$ -	\$ -	\$ 51,750
\$ 72,000	\$ 1,677,050	\$ 6,002,364	\$ 902,362	\$ 135,000	\$ 21,000	\$ 2,547,800	\$ 15,352,893



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 was completed in 2021 and construction began in 2022.

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 project was financed with transfers from the Record Preservation Fund, the Tax Maintenance Fund, and the Assessment Fund into a capital project fund. The project was completed in 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 Radio/Technology: 8,650,000	Approved 2014 Approved 2014	Project completed.
	Total	\$ 21,954,000		
ECC Back-Up Center	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment: \$ 1,200,000	Approved 2016	Project completed.
ECC Support Building	Design and construct a support facility which will house BCJC radio system maintenance activities, EM supplies and small equipment and Prosecuting Attorney evidence storage	Facility: \$ 2,875,000	Approved 2019	Project completed.
Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2022
R&B Facility Improvement		Facility: \$ 3,500,000	Approved 2019	Completion expected in 2023
Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2022
Government Center- Security Improvements	Improve physical security- First Floor	Facility: \$ 310,000	Approved 2020-2021	Project completed.

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	2024 and annually

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 out-fitting, 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.	Under construction	\$ -
Government Center Security Improvement	This fund accounts for the design, construction, and furnishings associated with the Government Center Security Improvement project	Completed; residual assets will be returned to originating funds and the capital project fund will be closed	\$ 67,000

2023 Budget Supplemental Requests

Fund Type	Fund	Fund Name	Request	Proposed
General	100	General	3,543,717	3,509,965
Special Revenue	201	Assessment Fund	93,299	93,299
	203	Domestic Violence	-	-
	204	Road & Bridge	3,340,889	3,280,889
	210	Local Law Enforcement Grant	-	-
	211	Collector Tax Maintenance	-	-
	212	Fairground Maintenance	-	-
	213	Community Health/Medical	-	-
	215	BOCO Fairgrounds Regional Rec District	-	-
	216	Community Children's Services	92,986	92,986
	230	Election Services	-	-
	231	Federal HAVA Election	-	-
	232	Election Equipment Replacement	210,000	210,000
	250	Sheriff Forfeiture	-	-
	251	Sheriff Training	-	-
	252	Public Safety Citizen Contribution	-	-
	253	Local Law Enforcement Grant	-	-
	254	Sheriff Civil Charges	-	-
	255	Sheriff Revolving	-	-
	256	Inmate Security	-	-
	257	Sheriff K9 Operations	-	-
	260	PA Training	-	-
	261	PA Tax Collection	-	-
	262	PA Contingency	-	-
	264	PA Forfeiture	-	-
	265	PA Admin Handling Cost	-	-
	270	911/Emergency Management Sales Tax	16,388,140	16,115,918
	280	Record Preservation	-	-
	282	Family Services & Justice	-	-
	283	Circuit Drug Court	-	-
	285	Administration of Justice	-	-
	286	Circuit Clerk Garnishment Fee	-	-
	287	Juvenile Justice Preservation Fund	-	-
	290	Law Enforcement Services	263,380	263,380
	298	Recovery Act Stimulus Fund	-	-
		Total	20,388,694	20,056,472
Debt Service	303	Gov Bldg 93 Series Dbt Svc Rsv	-	-
	305	2010 Series Special Obligation Bonds	-	-
	306	2015 Series Special Obligation Bonds ECC	-	-
	387	2008 Series GO Bonds - Sewer NID	-	-
	388	2010A Series GO Bonds - Sewer NID	-	-
	389	2010 GO Bonds - Sewer NID DNR	-	-
	390	2010A Series GO Bonds - Sewer NID	-	-
	392	2010 GO Bonds - Sewer NID Non-DNR	-	-
	393	2016 GO Bonds - Sewer NID	-	-
		Total	-	-
		Total - All Governmental Funds Combined	23,932,411	23,566,437
Internal Service	600	Self Insured Health Plan	-	-
	601	Self Insured Dental Plan	-	-
	602	Self Insured Workers' Comp	-	-
	610	Facilities & Grounds	201,004	201,004
	620	Bldg/Grnd Capital R & R	396,000	396,000
	621	Building Utilities	-	-
	622	Capital R & R - Family Health Center	-	-
	623	Capital R & R - BC Health Dept	-	-
	624	Capital R & R - Public Works	-	-
	625	Capital R & R - ECC	-	-
		Total	597,004	597,004
		Grand Total	24,529,415	24,163,441

1110 AUDITOR

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	CENTRALSQUARE ANNUAL USERS CONFERENCE REGISTRATION 37200 REGISTRATION	4	1,000	0	4,000		4,000
1	CENRALSQUARE ANNUAL USERS CONF MEALS(\$35/DAY*3DAY) 37220 TRAVEL: TRAINING RELATED	4	105	0	420		420
1	CENTRALSQUARE ANNUAL USERS CONFERENCE AIRFARE 37220 TRAVEL: TRAINING RELATED	4	400	0	1,600		1,600
1	CENTRALSQUARE ANNUAL USERS CONFERENCE HOTEL 3 DAYS 37220 TRAVEL: TRAINING RELATED	4	750	0	3,000		3,000
1	CENTRALSQUARE ANNUAL USERS CONFERENCE MOXTOAIRPORT 37220 TRAVEL: TRAINING RELATED	4	150	0	600		600
REQUEST NUMBER 1 TOTAL				**PROPOSED**	0	9,620	9,620
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST					0	9,620	9,620

1171 GF IT FACILITIES SECURITY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
101	UNANTICIPATED EMERGENCY HARDWARE <\$1000		2,000	0	2,000		2,000
	23830 REPLC COMPUTER HARDWARE <\$1000						
101	UNANTICIPATED EMERGENCY HARDWARE		2,000	0	2,000		2,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		0	4,000	4,000	4,000
808	JAIL-CAMERA PROJECT-CAMERA LICENSING	9	300	2,700	0		2,700
	23810 UNTAGGED HARDWARE AND SOFTWARE						
808	JAIL-A-POD ATTORNEY EXIT-CAMERA	1	950	950	0		950
	23820 COMPUTER HARDWARE <\$1000						
808	JAIL-A-POD PROPERTY HALLWAY-CAMERA	2	950	1,900	0		1,900
	23820 COMPUTER HARDWARE <\$1000						
808	JAIL-ATTORNEY CONF HALLWAY-CAMERA	1	950	950	0		950
	23820 COMPUTER HARDWARE <\$1000						
808	JAIL-C-POD-CAMERA	1	950	950	0		950
	23820 COMPUTER HARDWARE <\$1000						
808	JAIL-C145-CAMERA	1	950	950	0		950
	23820 COMPUTER HARDWARE <\$1000						
808	JAIL-D-POD-CAMERA	1	950	950	0		950
	23820 COMPUTER HARDWARE <\$1000						
808	JAIL-KITCHEN AREA-CAMERA	2	950	1,900	0		1,900
	23820 COMPUTER HARDWARE <\$1000						
808	JAIL-CAMERA PROJECT-CAMERA CABLING	1	9,000	9,000	0		9,000
	23850 UNTAGGED EQUIPMENT & TOOLS						
808	JAIL-CAMERA PROJECT-POE SWITCH	1	6,000	6,000	0		6,000
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 808 TOTAL	**PROPOSED**		26,250	0	26,250	26,250
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			26,250	4,000	30,250	30,250

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	UNANTICIPATED EMERGENCY HARDWARE		2,500	0	2,500		2,500
	23810 UNTAGGED HARDWARE AND SOFTWARE						

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	UNANTICIPATED EMERGENCY HARDWARE <\$1000 23830 REPLC COMPUTER HARDWARE <\$1000		5,000	0	5,000		5,000
101	UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		5,000	0	5,000		5,000
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		0	12,500	12,500	12,500
102	SERVICES-SWITCH REPLACEMENT 71100 OUTSOURCED SERVICES	1	4,550	4,550	0		4,550
102	GC-NETWORK SWITCH-CORE 92301 REPLC COMPUTER HDWR	1	93,600	93,600	0		93,600
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		98,150	0	98,150	98,150
103	GC-NETWORK SWITCHES 92301 REPLC COMPUTER HDWR	2	4,600	9,200	0		9,200
	REQUEST NUMBER 103 TOTAL	**PROPOSED**		9,200	0	9,200	9,200
105	R&B-NETWORK SWITCH-NORTH1 92301 REPLC COMPUTER HDWR	1	4,600	4,600	0		4,600
105	SO-NETWORK SWITCHES 92301 REPLC COMPUTER HDWR	7	4,600	32,200	0		32,200
	REQUEST NUMBER 105 TOTAL	**PROPOSED**		36,800	0	36,800	36,800
106	ALL-CHECK POINT FIREWALL 92301 REPLC COMPUTER HDWR	1	17,600	17,600	0		17,600
	REQUEST NUMBER 106 TOTAL	**PROPOSED**		17,600	0	17,600	17,600
107	IT-WIRELESS LAN CONTROLLER 92301 REPLC COMPUTER HDWR	2	53,500	107,000	0		107,000

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 107 TOTAL	**PROPOSED**		107,000	0	107,000	107,000
109	ALL-VMWARE CLUSTER	3	67,000	201,000	0		201,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 109 TOTAL	**PROPOSED**		201,000	0	201,000	201,000
520	CK-BRIANNA LENNON-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	CO-BRIAN MCCOLLUM-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	CO-WINDOW 1 & 4-PRINTER	2	650	1,300	0		1,300
	23820 COMPUTER HARDWARE <\$1000						
520	IT-BACKUP PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	IT-DALE KOHLHOFF-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	PU-DAVE EAGLE-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	RC-KAREN JOHNSON-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	SO-DWAYNE CAREY-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	SO-EVIDENCE STORAGE-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	SO-SERGEANT OFFICE-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	TR-CHRISTY JOHNSON-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	TR-JULIE COLEMAN-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
520	IT-MICR PRINTER	1	3,500	3,500	0		3,500
	92301 REPLC COMPUTER HDWR						

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
520	TR-DANA STEPHENS-DESKTOP SCANNER	1	1,600	1,600	0		1,600
	92301 REPLC COMPUTER HDWR						
520	TR-SHARED STAFF-MICR PRINTER	1	3,500	3,500	0		3,500
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 520 TOTAL	**PROPOSED**		17,050	0	17,050	17,050
530	ALL-MONITOR REPLACEMENT PLAN	20	180	3,600	0		3,600
	23820 COMPUTER HARDWARE <\$1000						
530	SO-JAIL C-POD-MONITOR	1	350	350	0		350
	23820 COMPUTER HARDWARE <\$1000						
530	AD-PC WORKSTATION	3	1,500	4,500	0		4,500
	92301 REPLC COMPUTER HDWR						
530	CK-PC WORKSTATION	6	1,500	9,000	0		9,000
	92301 REPLC COMPUTER HDWR						
530	CM-PC WORKSTATION	2	1,500	3,000	0		3,000
	92301 REPLC COMPUTER HDWR						
530	GC IT-PC WORKSTATION	7	1,500	10,500	0		10,500
	92301 REPLC COMPUTER HDWR						
530	HR-PC WORKSTATION	2	1,500	3,000	0		3,000
	92301 REPLC COMPUTER HDWR						
530	LC-PC WORKSTATION	1	1,500	1,500	0		1,500
	92301 REPLC COMPUTER HDWR						
530	P&Z-PC WORKSTATION	4	1,500	6,000	0		6,000
	92301 REPLC COMPUTER HDWR						
530	PA-PC WORKSTATION	19	1,500	28,500	0		28,500
	92301 REPLC COMPUTER HDWR						
530	PU-PC WORKSTATION	3	1,500	4,500	0		4,500
	92301 REPLC COMPUTER HDWR						
530	PUBADMIN-PC WORKSTATION	6	1,500	9,000	0		9,000
	92301 REPLC COMPUTER HDWR						
530	RC-PC WORKSTATION	15	1,500	22,500	0		22,500
	92301 REPLC COMPUTER HDWR						
530	RM-CHRIS CRANE-PC WORKSTAION	1	1,500	1,500	0		1,500
	92301 REPLC COMPUTER HDWR						

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
530	RM-PAULA EVANS-PC WORKSTAION 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
530	RM-THAD YONKE-PC WORKSTAION 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
530	RM-URIAH MACH-PC WORKSTATION 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
530	SO-PC WORKSTATION 92301 REPLC COMPUTER HDWR	18	1,500	27,000	0		27,000
530	SW-MICHELE WOOLBRIGHT-PC WORKSTATION @ 50% 92301 REPLC COMPUTER HDWR	1	750	750	0		750
530	SW-PC WORKSTATION @ 50% 92301 REPLC COMPUTER HDWR	1	750	750	0		750
530	TR-PC WORKSTATION 92301 REPLC COMPUTER HDWR	2	1,500	3,000	0		3,000
REQUEST NUMBER 530 TOTAL		**PROPOSED**		143,450	0	143,450	143,450
540	PA-TABLET 23820 COMPUTER HARDWARE <\$1000	1	950	950	0		950
540	SW-TABLET @ 50% 23820 COMPUTER HARDWARE <\$1000	1	475	475	0		475
540	HR-LAPTOP 92301 REPLC COMPUTER HDWR	1	1,800	1,800	0		1,800
540	IT-LAPTOP 92301 REPLC COMPUTER HDWR	3	1,800	5,400	0		5,400
540	PA-LAPTOP 92301 REPLC COMPUTER HDWR	1	1,800	1,800	0		1,800
540	RC-LAPTOP 92301 REPLC COMPUTER HDWR	1	1,800	1,800	0		1,800
REQUEST NUMBER 540 TOTAL		**PROPOSED**		12,225	0	12,225	12,225
563	CONFERENCE ROOM 214: PROJECTOR 92301 REPLC COMPUTER HDWR	1	2,000	2,000	0		2,000

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 563 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
564	CONFERENCE ROOM: LC PROJECTOR 92301 REPLC COMPUTER HDWR	1	2,000	2,000	0		2,000
	REQUEST NUMBER 564 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
711	SW-SHARED STAFF-TABLET @ 50% 23820 COMPUTER HARDWARE <\$1000	1	475	475	0		475
	REQUEST NUMBER 711 TOTAL	**PROPOSED**		475	0	475	475
712	SO-DETENTION FTO-LAPTOP 91301 COMPUTER HARDWARE	1	1,500	1,500	0		1,500
	REQUEST NUMBER 712 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
721	SW-AGENTS OF DISCOVERY @ 50% 70100 SOFTWARE SUBSCRIPTIONS	1	2,250	0	2,250		2,250
	REQUEST NUMBER 721 TOTAL	**PROPOSED**		0	2,250	2,250	2,250
722	PA-KARPEL CLOUD STORAGE 70100 SOFTWARE SUBSCRIPTIONS	1	2,000	0	2,000		2,000
	REQUEST NUMBER 722 TOTAL	**PROPOSED**		0	2,000	2,000	2,000
723	PU-NEW BUYER-DOCUSIGN 23810 UNTAGGED HARDWARE AND SOFTWARE	1	670	0	670		670

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 723 TOTAL	**PROPOSED**		0	670	670	670
726	KOFAX VRS SOFTWARE 23810 UNTAGGED HARDWARE AND SOFTWARE	98	487	47,726	0		47,726
	REQUEST NUMBER 726 TOTAL	**PROPOSED**		47,726	0	47,726	47,726
737	SO-BRIAN LEER-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 737 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
738	SO-BRITT SHEA-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 738 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
739	SO-DETECTIVES-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 739 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
740	HR-SARA ENYARD-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 740 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
741	HR-ANGELA WEHMEYER-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 741 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
742	HR-JENNA REDEL-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 742 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
744	RM-URIAH MACH/ANDREW DEVEREUX-LAPTOP 91301 COMPUTER HARDWARE	1	1,500	1,500	0		1,500
	REQUEST NUMBER 744 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
745	RM-KELLE WESTCOTT-MONITOR 23820 COMPUTER HARDWARE <\$1000	1	180	180	0		180
	REQUEST NUMBER 745 TOTAL	**PROPOSED**		180	0	180	180
746	HR-SARA ENYARD-WEBCAM/SPEAKER/HEADSET 23850 UNTAGGED EQUIPMENT & TOOLS	1	110	110	0		110
	REQUEST NUMBER 746 TOTAL	**PROPOSED**		110	0	110	110
747	HR-ANGELA WEHMEYER-WEBCAM 23850 UNTAGGED EQUIPMENT & TOOLS	1	50	50	0		50
	REQUEST NUMBER 747 TOTAL	**PROPOSED**		50	0	50	50
748	CK-ELECTION DAY-PC WORKSTATION 91301 COMPUTER HARDWARE	1	1,500	1,500	0		1,500

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 748 TOTAL		**PROPOSED**		1,500	0	1,500	1,500
801	PA-FT-ASSISTANT PROSECUTING ATTN-CITIRX 23810 UNTAGGED HARDWARE AND SOFTWARE	2	350	0	700		700
801	PA-FT-ASSISTANT PROSECUTING ATTN-EAGENT 23810 UNTAGGED HARDWARE AND SOFTWARE	2	30	0	60		60
801	PA-FT-ASSISTANT PROSECUTING ATTN-MICROSOFT CAL 23810 UNTAGGED HARDWARE AND SOFTWARE	2	50	0	100		100
801	PA-FT-ASSISTANT PROSECUTING ATTN-MICROSOFT 365 23810 UNTAGGED HARDWARE AND SOFTWARE	2	320	0	640		640
801	PA-FT-ASSISTANT PROSECUTING ATTN-SYMANTEC ANTIVIR 23810 UNTAGGED HARDWARE AND SOFTWARE	2	35	0	70		70
801	PA-FT-ASSISTANT PROSECUTING ATTN-MONITOR 23820 COMPUTER HARDWARE <\$1000	4	180	720	0		720
801	PA-FT-ASSISTANT PROSECUTING ATTN-PHONE 23850 UNTAGGED EQUIPMENT & TOOLS	2	650	1,300	0		1,300
801	PA-FT-ASSISTANT PROSECUTING ATTN-PHONE SERVICE 48000 TELEPHONES	2	72	0	144		144
801	PA-FT-ASSISTANT PROSECUTING ATTN-ADOBE ACRBT PRO 70100 SOFTWARE SUBSCRIPTIONS	2	130	0	260		260
801	PA-FT-ASSISTANT PROSECUTING ATTN-HOSTED BY KARPEL 70100 SOFTWARE SUBSCRIPTIONS	2	100	0	200		200
801	PA-FT-ASSISTANT PROSECUTING ATTN-TECH DUES-KARPEL 70100 SOFTWARE SUBSCRIPTIONS	2	515	0	1,030		1,030
801	PA-FT-ASSISTANT PROSECUTING ATTN-LAPTOP 91301 COMPUTER HARDWARE	2	1,500	3,000	0		3,000
801	PA-FT-ASSISTANT PROSECUTING ATTN-PC WORKSTATION 91301 COMPUTER HARDWARE	2	1,500	3,000	0		3,000
REQUEST NUMBER 801 TOTAL		**PROPOSED**		8,020	3,204	11,224	11,224
802	PA-PT-ASSISTANT PROSECUTING ATTN-CITRIX 23810 UNTAGGED HARDWARE AND SOFTWARE	1	350	0	350		0

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
802	PA-PT-ASSISTANT PROSECUTING ATTNY-EAGENT 23810 UNTAGGED HARDWARE AND SOFTWARE	1	30	0	30		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-MICROSOFT CAL 23810 UNTAGGED HARDWARE AND SOFTWARE	1	50	0	50		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-MICROSOFT 365 23810 UNTAGGED HARDWARE AND SOFTWARE	1	320	0	320		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-SYMANTEC ANTIVIR 23810 UNTAGGED HARDWARE AND SOFTWARE	1	35	0	35		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-PHONE 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-PHONE SERVICE 48000 TELEPHONES	1	72	0	72		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-ADOBE ACRBT PRO 70100 SOFTWARE SUBSCRIPTIONS	1	130	0	130		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-HOSTED BY KARPEL 70100 SOFTWARE SUBSCRIPTIONS	1	100	0	100		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-TECH DUES-KARPEL 70100 SOFTWARE SUBSCRIPTIONS	1	515	0	515		0
802	PA-PT-ASSISTANT PROSECUTING ATTNY-LAPTOP 91301 COMPUTER HARDWARE	1	1,500	1,500	0		0
REQUEST NUMBER 802 TOTAL				2,150	1,602	3,752	0
809	ALL-ERP DESKTOP SCANNERS 91301 COMPUTER HARDWARE		26,000	26,000	0		26,000
REQUEST NUMBER 809 TOTAL		**PROPOSED**		26,000	0	26,000	26,000
812	GIS DEV ENVIRONMENT: 1/2 STORMW 71100 OUTSOURCED SERVICES		300	300	0		300
812	GIS DEV ENVIRONMENT: SOFTWARE 1/2 STORMW 91302 COMPUTER SOFTWARE		2,177	2,177	0		2,177
812	GIS DEV ENVIRONMENT: HARDWARE 1/2 STORMW 92301 REPLC COMPUTER HDWR		4,000	4,000	0		4,000

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 812 TOTAL	**PROPOSED**		6,477	0	6,477	6,477
902	CO WINDOWS - CASHDRAWERS 23810 UNTAGGED HARDWARE AND SOFTWARE	6	300	1,800	0		1,800
	REQUEST NUMBER 902 TOTAL	**PROPOSED**		1,800	0	1,800	1,800
904	ALL MEETINGS-MICROPHONE & SPEAKER UPGRADE 23810 UNTAGGED HARDWARE AND SOFTWARE	1	5,200	5,200	0		5,200
	REQUEST NUMBER 904 TOTAL	**PROPOSED**		5,200	0	5,200	5,200
906	ALL-GRANICUS-GOVDELIVERY SUBSCRIPTION 70100 SOFTWARE SUBSCRIPTIONS	1	5,000	0	5,000		5,000
906	ALL-GRANICUS-GOVDELIVERY SETUP & CONFIGURATION 71100 OUTSOURCED SERVICES	1	2,000	0	2,000		2,000
	REQUEST NUMBER 906 TOTAL	**PROPOSED**		0	7,000	7,000	7,000
907	ALL SO USERS UPGRADE RMS SERVICES @ 50% 71100 OUTSOURCED SERVICES		452,500	452,500	0		452,500
907	ALL SO USERS UPGRADE RMS HARDWARE @ 25% 92301 REPLC COMPUTER HDWR		55,000	55,000	0		55,000
907	ALL SO USERS UPGRADE RMS,JMS, MOBILE REP SOFTWARE 92302 REPLC COMPUTER SOFTWARE		365,000	365,000	0		365,000
	REQUEST NUMBER 907 TOTAL	**PROPOSED**		872,500	0	872,500	872,500
908	CONTINUING ERP PROJECT-CONSULTING 10 MOS (MAR-DEC) 92302 REPLC COMPUTER SOFTWARE	10	25,000	250,000	0		250,000

1172 GF IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
908	CONTINUING ERP PROJECT-PROJ MNGT SERVICES 10 MOS 92302 REPLC COMPUTER SOFTWARE	10	5,000	50,000	0		50,000
	REQUEST NUMBER 908 TOTAL	**PROPOSED**		300,000	0	300,000	300,000
909	BUYER: ANTIVIRUS (RE-BUDGET FROM 2022) 23810 UNTAGGED HARDWARE AND SOFTWARE	1	35	0	35		35
909	BUYER: MICROSOFT CALS (RE-BUDGET FROM 2022) 23810 UNTAGGED HARDWARE AND SOFTWARE	1	50	0	50		50
909	BUYER: MICROSOFT CALS - REMOTE(RE-BDGT FROM 2022) 23810 UNTAGGED HARDWARE AND SOFTWARE	1	120	0	120		120
909	BUYER: MICROSOFT 365 (RE-BUDGET FROM 2022) 23810 UNTAGGED HARDWARE AND SOFTWARE	1	320	0	320		320
909	BUYER: MULTI-FACTOR AUTHENTICATION - EAGENT 23810 UNTAGGED HARDWARE AND SOFTWARE	1	30	0	30		30
909	BUYER: REMOTE ACCESS - CITRIX (RE-BUDGET) 23810 UNTAGGED HARDWARE AND SOFTWARE	1	350	0	350		350
909	BUYER: MONO LASER PRINTER W/2 DRAWERS (RE-BUDGET) 23820 COMPUTER HARDWARE <\$1000	1	650	650	0		650
909	BUYER: ADOBE ACROBAT PRO (RE-BUDGET FROM 2022) 70100 SOFTWARE SUBSCRIPTIONS	1	130	0	130		130
909	BUYER: ELECTRONIC SIGNATURE - DOCUSIGN (RE-BUDGET) 70100 SOFTWARE SUBSCRIPTIONS	1	250	0	250		250
	REQUEST NUMBER 909 TOTAL	**PROPOSED**		650	1,285	1,935	1,935
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,931,913	30,511	1,962,424	1,958,672

1173 GF IT SOFTWARE DEVELOPMENT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
751	IT-AJ RUGEN-MONITOR 23820 COMPUTER HARDWARE <\$1000	1	180	180	0		180
	REQUEST NUMBER 751 TOTAL	**PROPOSED**		180	0	180	180
752	IT-KRISTINA REINKEMEYER-MONITOR 23820 COMPUTER HARDWARE <\$1000	1	180	180	0		180
	REQUEST NUMBER 752 TOTAL	**PROPOSED**		180	0	180	180
753	IT-SR PROGRAM ANALYST-VACANT-MONITOR 23820 COMPUTER HARDWARE <\$1000	1	180	180	0		180
	REQUEST NUMBER 753 TOTAL	**PROPOSED**		180	0	180	180
754	IT-WEB DEV-VACANT-MONITOR 23820 COMPUTER HARDWARE <\$1000	1	180	180	0		180
	REQUEST NUMBER 754 TOTAL	**PROPOSED**		180	0	180	180
905	IT-SFTWR DEVELOPER-ARCAD TRAVEL & TRAINING EXPENSE 37220 TRAVEL: TRAINING RELATED	15	350	5,250	0		5,250
905	IT-SFTWR DEVELOPER-ARCAD DROPS-IBM I-SUBSCRIPTION 70100 SOFTWARE SUBSCRIPTIONS	2	2,496	0	4,992		4,992
905	IT-SFTWR DEVELOPER-ARCAD DROPS-INFRASTRUCTURE-SUB 70100 SOFTWARE SUBSCRIPTIONS	2	504	0	1,008		1,008
905	IT-SFTWR DEVELOPER-GITHUB-SUBSCRIPTION 70100 SOFTWARE SUBSCRIPTIONS	10	250	0	2,500		2,500
905	IT-SFTWRE DEVELOPER-ARCAD DEVOPS-SUBSCRIPTION 70100 SOFTWARE SUBSCRIPTIONS	10	1,920	0	19,200		19,200
905	IT-SFTWR DEVELOPER-ARCAD TRAINING & INSTALLATION 71101 PROFESSIONAL SERVICES	15	2,000	0	30,000		30,000

1173 GF IT SOFTWARE DEVELOPMENT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 905 TOTAL	**PROPOSED**		5,250	57,700	62,950	62,950
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			5,970	57,700	63,670	63,670

1174 GF IT TECHNICAL SUPPORT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
806	HELPDESK POOL POSITION: SALARY & WAGES .50 FTE 10100 SALARIES & WAGES		20,925	0	20,925		20,925
806	HELPDESK POOL POSITION: FICA 10200 FICA		1,601	0	1,601		1,601
806	HELPDESK POOL POSITION: WORKERS COMP 10400 WORKERS COMP		36	0	36		36
806	HELPDESK POOL POS: LASTPASS 23810 UNTAGGED HARDWARE AND SOFTWARE	1	72	0	72		72
806	HELPSDESK POOL POS: MICROSOFT 365 23810 UNTAGGED HARDWARE AND SOFTWARE	1	320	0	320		320
806	HELPDESK POOL POS: FOOTPRINTS 91302 COMPUTER SOFTWARE	1	1,400	0	1,400		1,400
REQUEST NUMBER 806 TOTAL		**PROPOSED**		0	24,354	24,354	24,354
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	24,354	24,354	24,354

1176 GF IT GIS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
540	GIS-LAPTOP	1	1,800	1,800	0		1,800
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 540 TOTAL	**PROPOSED**		1,800	0	1,800	1,800
561	GIS-GPS UNIT	1	5,500	5,500	0		5,500
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 561 TOTAL	**PROPOSED**		5,500	0	5,500	5,500
562	GIS-DJI MAVIC 3	1	2,900	2,900	0		2,900
	92301 REPLC COMPUTER HDWR						
562	GIS-DJI MAVIC 3	1	2,900	2,900	0		2,900
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 562 TOTAL	**PROPOSED**		5,800	0	5,800	5,800
812	GIS DEV ENVIRONMENT: SERVICE		3,750	3,750	0		3,750
	71100 OUTSOURCED SERVICES						
812	GIS DEV ENVIRONMENT: SOFTWARE		27,213	27,213	0		27,213
	91302 COMPUTER SOFTWARE						
812	GIS DEV ENVIRONMENT: HARDWARE		50,000	50,000	0		50,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 812 TOTAL	**PROPOSED**		80,963	0	80,963	80,963
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			94,063	0	94,063	94,063

1190 GF NON-DEPARTMENTAL

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	TRANSITION CONSULTING SVCS- PRIOR AUDITOR 71101 PROFESSIONAL SERVICES		20,000	20,000	0		20,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		20,000	0	20,000	20,000
20	DOWNTOWN FACILITY NEEDS ASSESSMENT 71101 PROFESSIONAL SERVICES		145,000	145,000	0		145,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		145,000	0	145,000	145,000
30	PROS ATTY-BLDG MODIFICATION FOR +2 FTES 91200 BUILDINGS & IMPROVEMENTS		20,000	20,000	0		20,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		20,000	0	20,000	20,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			185,000	0	185,000	185,000

1192 RECRUITMENT & RETENTION

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	PAY PLAN CONSULTANT SERVICES 71101 PROFESSIONAL SERVICES	1	60,000	60,000	0		60,000
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	60,000	0	60,000	60,000
2	EXECUTIVE RECRUITMENT SERVICES 85700 RECRUITMENT/RELOCATION EXPENSE	1	25,000	25,000	0		0
	REQUEST NUMBER 2 TOTAL			25,000	0	25,000	0
3	VIDEO INTERVIEWING SERVICE 70100 SOFTWARE SUBSCRIPTIONS	12	600	0	7,200		7,200
	REQUEST NUMBER 3 TOTAL		**PROPOSED**	0	7,200	7,200	7,200
4	20 YEAR RECOGNITION BRANDED ITEM 83100 AWARDS	75	125	9,375	0		9,375
	REQUEST NUMBER 4 TOTAL		**PROPOSED**	9,375	0	9,375	9,375
5	YEARS OF SERVICE PINS 83100 AWARDS	200	8	0	1,600		1,600
	REQUEST NUMBER 5 TOTAL		**PROPOSED**	0	1,600	1,600	1,600
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			94,375	8,800	103,175	78,175

1228 GF SHERIFF/DETENTION ADMIN

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	MOVE TO 80 HOUR OT 10110 OVERTIME		6,400	0	6,400		6,400
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	6,400	6,400	6,400
2	CHANGE IN POSITION TITLE PDU DEPUTY TO DEPUTY 10100 SALARIES & WAGES	2	8,445	0	16,890		16,890
2	FICA CHANGE IN POSITION TITLE PDU DEPUTY TO DEPUTY 10200 FICA	2	646	0	1,292		1,292
2	DISABILITY CHANGE IN POS TITLE PDU DEPUTY TO DEPUTY 10325 DISABILITY INSURANCE	2	31	0	62		62
2	W/C CHANGE IN POSITION TITLE PDU DEPUTY TO DEPUTY 10400 WORKERS COMP	2	185	0	370		370
2	CERF CHANGE IN POSITION TITLE PDU DEPUTY TO DEPUTY 10510 CERF-EMPLOYER PD CONTRIBUTION	2	169	0	338		338
REQUEST NUMBER 2 TOTAL		**PROPOSED**		0	18,952	18,952	18,952
5	DEPUTY POSITION 10100 SALARIES & WAGES	2	53,228	0	106,456		106,456
5	FICA 10200 FICA	2	4,072	0	8,144		8,144
5	HEALTH INSURANCE 10300 HEALTH INSURANCE	2	6,348	0	12,696		12,696
5	HSA CONTRIBUTION 10310 COUNTY HSA CONTRIBUTION	2	1,200	0	2,400		2,400
5	DISABILITY 10325 DISABILITY INSURANCE	2	180	0	360		360
5	LIFE INSURANCE 10350 LIFE INSURANCE	2	72	0	144		144
5	DENTAL INSURANCE 10375 DENTAL INSURANCE	2	420	0	840		840
5	WORKERS COMP 10400 WORKERS COMP	2	1,120	0	2,240		2,240

1228 GF SHERIFF/DETENTION ADMIN

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
5	401A	2	650	0	1,300		1,300
	10500 401(A) MATCH PLAN						
5	CERF COUNTY PAID 2%	2	1,065	0	2,130		2,130
	10510 CERF-EMPLOYER PD CONTRIBUTION						
5	UNIFORMS	2	2,000	4,000	0		4,000
	23300 UNIFORMS						
5	CELLULAR PHONE	2	250	500	0		500
	23850 UNTAGGED EQUIPMENT & TOOLS						
5	LONG GUN/HANDGUN	2	1,500	3,000	0		3,000
	23850 UNTAGGED EQUIPMENT & TOOLS						
5	CELL PHONE SERVICE	12	84	0	1,008		1,008
	48050 MOBILE DEVICE SERVICE						
5	COMPUTER/TWO MONITORS	2	2,000	4,000	0		4,000
	91301 COMPUTER HARDWARE						
5	DESKTOP SCANNER	2	200	400	0		400
	91301 COMPUTER HARDWARE						
5	PORTABLE RADIO	2	6,900	13,800	0		13,800
	91301 COMPUTER HARDWARE						
5	COMPUTER SOFTWARE	2	100	200	0		200
	91302 COMPUTER SOFTWARE						
REQUEST NUMBER 5 TOTAL		**PROPOSED**		25,900	137,718	163,618	163,618
10	FLOOR SURFACE MAT FOR DT/TRAINING	1	9,500	9,500	0		9,500
	92300 REPLCMENT MACH & EQUIP						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		9,500	0	9,500	9,500
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				35,400	163,070	198,470	198,470

1251 GF SHERIFF OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MOVE TO 80 HOUR OT 10110 OVERTIME		84,700	0	84,700		84,700
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	84,700	84,700	84,700
15	CHANGE IN POS TITLE CIVIL PROCESS DEPUTY TO DEPUTY 10100 SALARIES & WAGES	2	8,445	0	16,890		16,890
15	FICA CHGE IN POS TITLE CIVIL PROCESS DEP TO DEPUTY 10200 FICA	2	646	0	1,292		1,292
15	DISABILITY CHGE IN POS TITLE CIVIL PROCESS DEP-DEP 10325 DISABILITY INSURANCE	2	31	0	62		62
15	W/C CHGE IN POS TITLE CIVIL PROCESS DEP TO DEPUTY 10400 WORKERS COMP	2	185	0	370		370
15	CERF CHGE IN POS TITLE CIVIL PROCESS DEP TO DEPUTY 10510 CERF-EMPLOYER PD CONTRIBUTION	2	169	0	338		338
REQUEST NUMBER 15 TOTAL		**PROPOSED**		0	18,952	18,952	18,952
20	FIXED SITE LPR - CELLULAR DATA 48050 MOBILE DEVICE SERVICE	12	168	0	2,016		2,016
20	FIXED SITE LPR - ELECTRICITY 48200 ELECTRICITY	12	80	0	960		960
20	FIXED SITE LPR 60250 EQUIPMENT INSTALLATION CHARGES	2	20,000	40,000	0		40,000
20	FIXED SITE LPR - MAINTENANCE 70100 SOFTWARE SUBSCRIPTIONS	2	5,090	0	10,180		10,180
20	FIXED SITE LPR 91300 MACHINERY & EQUIPMENT	2	55,000	110,000	0		110,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		150,000	13,156	163,156	163,156
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				150,000	116,808	266,808	266,808

1253 GF SHERIFF GRANTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
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1253 GF SHERIFF GRANTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MOVE TO 80 HOUR OT 10110 OVERTIME		6,400	0	6,400		6,400
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	6,400	6,400	6,400
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	6,400	6,400	6,400

1255 GF DETENTION OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	MOVE TO 80 HOUR OT 10110 OVERTIME		80,600	0	80,600		80,600
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		0	80,600	80,600	80,600
10	RADIO UPGRADE 92302 REPLC COMPUTER SOFTWARE	5	1,920	9,600	0		9,600
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		9,600	0	9,600	9,600
20	MOBILE RADIOS 92300 REPLCMENT MACH & EQUIP	1	7,100	7,100	0		7,100
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		7,100	0	7,100	7,100
30	PORTABLE RADIOS 92300 REPLCMENT MACH & EQUIP	5	6,900	34,500	0		34,500
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		34,500	0	34,500	34,500
40	TASER 92300 REPLCMENT MACH & EQUIP	1	1,300	1,300	0		1,300
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		1,300	0	1,300	1,300
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			52,500	80,600	133,100	133,100

1261 GF PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10100 SALARIES & WAGES	1	64,834	0	64,834		64,834
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10200 FICA	1	4,960	0	4,960		4,960
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10300 HEALTH INSURANCE	1	7,416	0	7,416		7,416
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10325 DISABILITY INSURANCE	1	234	0	234		234
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10350 LIFE INSURANCE	1	72	0	72		72
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10375 DENTAL INSURANCE	1	420	0	420		420
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10400 WORKERS COMP	1	117	0	117		117
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10500 401(A) MATCH PLAN	1	650	0	650		650
10	ASSISTANT PROSECUTING ATTORNEY II - POS REQUEST 10510 CERF-EMPLOYER PD CONTRIBUTION	1	1,297	0	1,297		1,297
10	TASK CHAIR FOR REQUESTED APA II POS 23855 UNTAGGED FURNITURE/FIXTURES	1	559	559	0		559
10	DAA-ASSISTANT PROSECUTORS PAID THRU MAPA 37000 DUES & PROF CERTIFCTN/LICENSE	1	95	0	95		95
10	MAPA - ASSISTANT PROSECUTING ATTORNEYS 37000 DUES & PROF CERTIFCTN/LICENSE	1	112	0	112		112
10	MISSOURI BAR DUES 2023 37000 DUES & PROF CERTIFCTN/LICENSE	1	410	0	410		410
10	FALL MAPA CONFERENCE 37200 REGISTRATION	1	300	0	300		300
10	SPRING MAPA CONFERENCE 37200 REGISTRATION	1	300	0	300		300
10	SPRING/FALL MAPA CONFERENCE 37220 TRAVEL: TRAINING RELATED	1	800	0	800		800
10	KARPEL TECH DUES/LICENSE PAYABLE TO MOPS 70050 SOFTWARE SERVICE CONTRACT	1	1,030	0	1,030		1,030
10	KARPEL USER HOSTED FEE PAYABLE TO KARPEL 70050 SOFTWARE SERVICE CONTRACT	1	100	0	100		100

1261 GF PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER	10 TOTAL	**PROPOSED**		559	83,147	83,706	83,706
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10100 SALARIES & WAGES	1	58,760	0	58,760		58,760
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10200 FICA	1	4,496	0	4,496		4,496
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10300 HEALTH INSURANCE	1	7,416	0	7,416		7,416
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10325 DISABILITY INSURANCE	1	212	0	212		212
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10350 LIFE INSURANCE	1	72	0	72		72
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10375 DENTAL INSURANCE	1	420	0	420		420
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10400 WORKERS COMP	1	106	0	106		106
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10500 401(A) MATCH PLAN	1	650	0	650		650
40	ASSISTANT PROSECUTING ATTORNEY I - POS REQUEST 10510 CERF-EMPLOYER PD CONTRIBUTION	1	1,176	0	1,176		1,176
40	TASK CHAIR FOR REQUESTED APA I POS 23855 UNTAGGED FURNITURE/FIXTURES	1	559	559	0		559
40	DAA-ASSISTANT PROSECUTORS PAID THRU MAPA 37000 DUES & PROF CERTIFCTN/LICENSE	1	95	0	95		95
40	MAPA - ASSISTANT PROSECUTING ATTORNEYS 37000 DUES & PROF CERTIFCTN/LICENSE	1	112	0	112		112
40	MISSOURI BAR DUES 2023 37000 DUES & PROF CERTIFCTN/LICENSE	1	410	0	410		410
40	FALL MAPA CONFERENCE 37200 REGISTRATION	1	300	0	300		300
40	SPRING MAPA CONFERENCE 37200 REGISTRATION	1	300	0	300		300
40	SPRING/FALL MAPA CONFERENCE 37220 TRAVEL: TRAINING RELATED	1	800	0	800		800

1261 GF PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
40	KARPEL TECH DUES/LICENSE PAYABLE TO MOPS 70050 SOFTWARE SERVICE CONTRACT	1	1,030	0	1,030		1,030
40	KARPEL USER HOSTED FEE PAYABLE TO KARPEL 70050 SOFTWARE SERVICE CONTRACT	1	100	0	100		100
REQUEST NUMBER 40 TOTAL		**PROPOSED**		559	76,455	77,014	77,014
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,118	159,602	160,720	160,720

1360 GF RM SOLID WASTE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REPLACE 2 RECYCLE CONTAINERS FOR SMALL CITY PRGRM 92300 REPLCMENT MACH & EQUIP	2	9,400	18,800	0		18,800
REQUEST NUMBER 10 TOTAL				18,800	0	18,800	18,800
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				18,800	0	18,800	18,800

1420 GF COMMUNITY SERVICES ADMIN

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
530	JOANNE NELSON: MONITOR 33%	2	59	118	0		118
	23820 COMPUTER HARDWARE <\$1000						
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		118	0	118	118
726	KOFAX VRS SOFTWARE 33%	1	161	161	0		161
	23810 UNTAGGED HARDWARE AND SOFTWARE						
	REQUEST NUMBER 726 TOTAL	**PROPOSED**		161	0	161	161
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			279	0	279	279

1430 CIVIC SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	EXTENSION COUNCIL	1	10,000	0	10,000		10,000
	86675 EXTENSION COUNCIL						
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	0	10,000	10,000	10,000
2	BOONE COUNTY HISTORICAL SOCIETY	1	5,000	0	5,000		0
	86689 BOONE CO HISTORICAL SOCIETY						
	REQUEST NUMBER 2 TOTAL			0	5,000	5,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	15,000	15,000	10,000

1510 ECONOMIC SUPPORT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REDI	1	5,000	0	5,000		5,000
	86685 ECONOMIC DEVELOP-REDI						
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	0	5,000	5,000	5,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	5,000	5,000	5,000

1710 GF RM LAND USE PLANNING

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	LAPTOP COMPUTER FOR STAFF TO USE AT PUBLIC MTGS 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	0	0	0
20	REPLACE DESKTOP COMPUTERS 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	0	0	0
30	CONVERT DIGITAL IMAGES TO MICROFILM 71100 OUTSOURCED SERVICES	1	90,000	90,000	0		90,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		90,000	0	90,000	90,000
40	GIS TECH II: SALARIES & WAGES 2/3 10100 SALARIES & WAGES		26,389	0	26,389		26,389
40	GIS TECH II: FICA 2/3 10200 FICA		2,019	0	2,019		2,019
40	GIS TECH II: HEALTH INS 2/3 10300 HEALTH INSURANCE		4,944	0	4,944		4,944
40	GIS TECH II: DISABILITY INS 2/3 10325 DISABILITY INSURANCE		95	0	95		95
40	GIS TECH II: LIE INS 2/3 10350 LIFE INSURANCE		576	0	576		576
40	GIS TECH II: DENTAL INS 2/3 10375 DENTAL INSURANCE		280	0	280		280
40	GIS TECH II: WORKERS COMP 2/3 10400 WORKERS COMP		45	0	45		45
40	GIS TECH II: 401A MATCH 10500 401(A) MATCH PLAN		433	0	433		433
40	GIS TECH II: CERF 10510 CERF-EMPLOYER PD CONTRIBUTION		528	0	528		528

1710 GF RM LAND USE PLANNING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 40	TOTAL	**PROPOSED**		0	35,309	35,309	35,309
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				90,000	35,309	125,309	125,309

1711 GF RM ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	CONSULTANT TO ASSIT WITH PERMIT SOFTWARE SELECTION 71100 OUTSOURCED SERVICES		60,000	60,000	0		60,000
REQUEST NUMBER 10 TOTAL				60,000	0	60,000	60,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				60,000	0	60,000	60,000

1720 GF RM BUILDING INSPECTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE OF FIXED ASSET TAG #19168		6,000	6,000	0		6,000
	3835 SALE OF CAPITAL FIXED ASSET						
10	VEHICLE TITLE		15	15	0		15
	59025 VEHICLE TITLE/LICENSE/PLATES						
10	2 TIRES NOT NEEDED IF GET NEW VEHICLE		458 -	458 -	0		458 -
	59105 TIRES						
10	REPLACE VEHICLE 5709 - ASSET TAG 19168	1	35,600	35,600	0		35,600
	92400 REPLCMENT AUTO/TRUCKS						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		29,157	0	29,157	29,157
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				29,157	0	29,157	29,157

1725 GF RM STORMWATER PLANNING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MEYER INDUSTRIAL BIORETENTION BASIN MAINTENANCE 71100 OUTSOURCED SERVICES		3,500	0	3,500		3,500
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	3,500	3,500	3,500
20	CAM HINKSON CREEK CONSTINUOUS WATER QUALITY MONITR 71100 OUTSOURCED SERVICES		36,315	36,315	0		36,315
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		36,315	0	36,315	36,315
30	CAN LINERS & WASTE BAGS 23350 SPECIAL PROGRAM SUPPLIES		115	0	115		115
30	PET WASTE STATIONS AROUND GOVERNMENT CENTER 23350 SPECIAL PROGRAM SUPPLIES	1	275	275	0		275
30	PET WASTE STATION SIGN 26600 SIGNS & SIGN SUPPLIES	1	50	50	0		50
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		325	115	440	440
40	AGENTS OF DISCOVERY SOFTWARE SUBSCRIPTION 70100 SOFTWARE SUBSCRIPTIONS		2,250	0	2,250		2,250
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		0	2,250	2,250	2,250
50	WATERSHED SIGNS 26600 SIGNS & SIGN SUPPLIES		1,500	0	1,500		1,500
50	ROAD & BRIDGE STAFF INSTALL WATERSHED SIGNS 83810 INTERFUND SERVICES USED		1,625	0	1,625		1,625
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		0	3,125	3,125	3,125
60	IPAD FOR AGENTS OF DISCOVERY 23820 COMPUTER HARDWARE <\$1000		378	378	0		378

1725 GF RM STORMWATER PLANNING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
60	OTTER BOX CASE FOR NEW IPAD 23850 UNTAGGED EQUIPMENT & TOOLS		50	50	0		50
60	DATA PLAN FOR AGENTS OF DISCOVERY IPAD 48050 MOBILE DEVICE SERVICE		60	0	60		60
REQUEST NUMBER 60 TOTAL		**PROPOSED**		428	60	488	488
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				37,068	9,050	46,118	46,118

2010 ASSESSMENT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MAPPING DEPT FILE CABINET ISLAND 91100 FURNITURE AND FIXTURES	1	10,000	10,000	0		10,000
REQUEST NUMBER 10 TOTAL		**PROPOSED**		10,000	0	10,000	10,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				10,000	0	10,000	10,000

2012 ASR IT HARDWARE & SOFTWARE

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
101	UNANTICIPATED EMERGENCY HARDWARE <\$1000 23830 REPLC COMPUTER HARDWARE <\$1000		2,500	0	2,500		2,500
101	UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		2,500	0	2,500		2,500
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		0	5,000	5,000	5,000
520	AS-PETER SCHMIDT-PRINTER 23820 COMPUTER HARDWARE <\$1000	1	650	650	0		650
520	AS-ALL STAFF SHARED-PRINTER 92301 REPLC COMPUTER HDWR	1	1,435	1,435	0		1,435
	REQUEST NUMBER 520 TOTAL	**PROPOSED**		2,085	0	2,085	2,085
530	AS-PC WORKSTATION 92301 REPLC COMPUTER HDWR	5	1,500	7,500	0		7,500
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		7,500	0	7,500	7,500
726	KOFAX VRS SOFTWARE 23810 UNTAGGED HARDWARE AND SOFTWARE	7	487	3,409	0		3,409
	REQUEST NUMBER 726 TOTAL	**PROPOSED**		3,409	0	3,409	3,409
731	AS-LOUTISHA GLASGOW-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 731 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
732	AS-CAROLYN REDDIN-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600

2012 ASR IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 732 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
733	AS-FALLON GALLOWAY-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 733 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
734	AS-DEBBIE HESTER-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 734 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
735	AS-TRACY WEBER-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 735 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
736	AS-SPARE-DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 736 TOTAL	**PROPOSED**		1,600	0	1,600	1,600
743	AS-TRACY WEBER-PRINTER 23820 COMPUTER HARDWARE <\$1000	1	650	650	0		650
	REQUEST NUMBER 743 TOTAL	**PROPOSED**		650	0	650	650
812	GIS DEV ENVIRONMENT: SERVICE 71100 OUTSOURCED SERVICES		2,550	2,550	0		2,550

2012 ASR IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
812	GIS DEV ENVIRONMENT: SOFTWARE 91302 COMPUTER SOFTWARE		18,505	18,505	0		18,505
812	GIS DEV ENVIRONMENT: HARDWARE 92301 REPLC COMPUTER HDWR		34,000	34,000	0		34,000
	REQUEST NUMBER 812 TOTAL	**PROPOSED**		55,055	0	55,055	55,055
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			78,299	5,000	83,299	83,299

2040 R&B ROAD MAINTENANCE

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	TRADE ASSET 22030	1	0	0	0		0
	3942 TRADE-IN ALLOWNCE ON CAP ASSET						
10	MOTORGRADER (ASSET #22030)	1	0	0	0		0
	92300 REPLCMET MACH & EQUIP						
	REQUEST NUMBER 10 TOTAL			0	0	0	0
20	TRADE ASSET 22031	1	0	0	0		0
	3942 TRADE-IN ALLOWNCE ON CAP ASSET						
20	MOTORGRADER (ASSET #22031)	1	0	0	0		0
	92300 REPLCMET MACH & EQUIP						
	REQUEST NUMBER 20 TOTAL			0	0	0	0
30	SALE ASSET 19829	1	30,000	30,000	0		30,000
	3835 SALE OF CAPITAL FIXED ASSET						
30	TRACTOR MOWER (ASSET #19829)	1	213,000	213,000	0		213,000
	92300 REPLCMET MACH & EQUIP						
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		183,000	0	183,000	183,000
40	SALE ASSET 19429	1	27,000	27,000	0		27,000
	3835 SALE OF CAPITAL FIXED ASSET						
40	TRACTOR MOWER (ASSET #19429)	1	213,000	213,000	0		213,000
	92300 REPLCMET MACH & EQUIP						
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		186,000	0	186,000	186,000
50	SALE ASSET 22886	1	17,000	17,000	0		17,000
	3835 SALE OF CAPITAL FIXED ASSET						
50	PICKUP TRUCK (ASSET #22886)	1	60,000	60,000	0		60,000
	92400 REPLCMET AUTO/TRUCKS						

2040 R&B ROAD MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		43,000	0	43,000	43,000
60	SALE ASSET 17841	1	30,000	30,000	0		30,000
	3835 SALE OF CAPITAL FIXED ASSET						
60	DUMP TRUCK (ASSET #17841)	1	220,000	220,000	0		220,000
	92400 REPLCMENT AUTO/TRUCKS						
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		190,000	0	190,000	190,000
70	SALE ASSET 17895	1	30,000	30,000	0		30,000
	3835 SALE OF CAPITAL FIXED ASSET						
70	DUMP TRUCK (ASSET #17895)	1	220,000	220,000	0		220,000
	92400 REPLCMENT AUTO/TRUCKS						
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		190,000	0	190,000	190,000
80	SALE ASSET 17850	1	30,000	30,000	0		30,000
	3835 SALE OF CAPITAL FIXED ASSET						
80	DUMP TRUCK (ASSET #17850)	1	220,000	220,000	0		220,000
	92400 REPLCMENT AUTO/TRUCKS						
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		190,000	0	190,000	190,000
90	SALE ASSET 18530	1	30,000	30,000	0		30,000
	3835 SALE OF CAPITAL FIXED ASSET						
90	DUMP TRUCK (ASSET #18530)	1	220,000	220,000	0		220,000
	92400 REPLCMENT AUTO/TRUCKS						
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		190,000	0	190,000	190,000
100	SALE ASSET 18532	1	30,000	30,000	0		30,000
	3835 SALE OF CAPITAL FIXED ASSET						

2040 R&B ROAD MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	DUMP TRUCK (ASSET #18532) 92400 REPLCMET AUTO/TRUCKS	1	220,000	220,000	0		220,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		190,000	0	190,000	190,000
110	SALE ASSET 18501 3835 SALE OF CAPITAL FIXED ASSET	1	30,000	30,000	0		30,000
110	DUMP TRUCK (ASSET #18501) 92400 REPLCMET AUTO/TRUCKS	1	220,000	220,000	0		220,000
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		190,000	0	190,000	190,000
120	SALE ASSET 18202 3835 SALE OF CAPITAL FIXED ASSET	1	35,000	35,000	0		35,000
120	DUMP TRUCK (ASSET #18202) 92400 REPLCMET AUTO/TRUCKS	1	220,000	220,000	0		220,000
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		185,000	0	185,000	185,000
130	SLIDING AXLE TRAILER 91300 MACHINERY & EQUIPMENT	1	95,000	95,000	0		95,000
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		95,000	0	95,000	95,000
140	ADJUSTABLE TRENCHING BOX 91300 MACHINERY & EQUIPMENT	1	12,030	12,030	0		12,030
	REQUEST NUMBER 140 TOTAL	**PROPOSED**		12,030	0	12,030	12,030
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,844,030	0	1,844,030	1,844,030

2041 R&B RM RD INFRSTR REHAB/PRSVN

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
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2041 R&B RM RD INFRSTR REHAB/PRSVN

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ADDITIONAL FUNDS TO COVER EXPECTED COST OF BRIDGE 71202 CONTRACTOR COSTS		0	0	0		0
	REQUEST NUMBER 10 TOTAL			0	0	0	0
20	ADD'TL FUNDS TO COMPLETE LARGE, CONNECTED CONCRETE 71202 CONTRACTOR COSTS		910,000	910,000	0		910,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		910,000	0	910,000	910,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			910,000	0	910,000	910,000

2042 R&B FLEET & EQP MTC OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE ASSET 18467	1	10,000	10,000	0		0
	3835 SALE OF CAPITAL FIXED ASSET						
10	PICKUP TRUCK (ASSET #18467)	1	60,000	60,000	0		0
	92400 REPLCMENT AUTO/TRUCKS						
	REQUEST NUMBER 10 TOTAL			50,000	0	50,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			50,000	0	50,000	0

2044 R&B ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ADMIN TECH II: SALARIES & WAGES		38,231	0	38,231		38,231
	10100 SALARIES & WAGES						
10	ADMIN TECH II: FICA		2,925	0	2,925		2,925
	10200 FICA						
10	ADMIN TECH II: HEALTH INS		7,416	0	7,416		7,416
	10300 HEALTH INSURANCE						
10	ADMIN TECH II: DISABILITY INS		138	0	138		138
	10325 DISABILITY INSURANCE						
10	ADMIN TECH II: LIFE INS		864	0	864		864
	10350 LIFE INSURANCE						
10	ADMIN TECH II: DENTAL INS		420	0	420		420
	10375 DENTAL INSURANCE						
10	ADMIN TECH II: WORKERS COMP		65	0	65		65
	10400 WORKERS COMP						
10	ADMIN TECH II: 401A MATCH		650	0	650		650
	10500 401(A) MATCH PLAN						
10	ADMIN TECH II: CERF		765	0	765		765
	10510 CERF-EMPLOYER PD CONTRIBUTION						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	51,474	51,474	51,474
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	51,474	51,474	51,474

2045 R&B RM ROAD INSPECTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE OF FIXED ASSET TAG #17736		6,000	6,000	0		6,000
	3835 SALE OF CAPITAL FIXED ASSET						
10	VEHICLE TITLE		15	15	0		15
	59025 VEHICLE TITLE/LICENSE/PLATES						
10	BED LINER		550	550	0		550
	92400 REPLCMENT AUTO/TRUCKS						
10	REPLACE VEHICLE 1911 - ASSET TAG 17736	1	40,600	40,600	0		40,600
	92400 REPLCMENT AUTO/TRUCKS						
10	SAFETY/WARNING LIGHTS		300	300	0		300
	92400 REPLCMENT AUTO/TRUCKS						
REQUEST NUMBER 10 TOTAL				35,465	0	35,465	35,465
				35,465	0	35,465	35,465
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				35,465	0	35,465	35,465

2046 R&B RM STORMWATER PLANNING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MEYER INDUSTRIAL BIORETENTION BASIN MAINTENANCE 71100 OUTSOURCED SERVICES		3,500	0	3,500		3,500
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	3,500	3,500	3,500
30	CAN LINERS & WASTE BAGS 23350 SPECIAL PROGRAM SUPPLIES		115	0	115		115
30	PET WASTE STATIONS AROUND GOVERNMENT CENTER 23350 SPECIAL PROGRAM SUPPLIES		275	275	0		275
30	PET WASTE STATION SIGN 26600 SIGNS & SIGN SUPPLIES		50	50	0		50
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		325	115	440	440
40	AGENTS OF DISCOVERY SOFTWARE SUBSCRIPTION 70100 SOFTWARE SUBSCRIPTIONS		2,250	0	2,250		2,250
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		0	2,250	2,250	2,250
50	WATERSHED SIGNS 26600 SIGNS & SIGN SUPPLIES		1,500	0	1,500		1,500
50	ROAD & BRIDGE STAFF INSTALL WATERSHED SIGNS 83810 INTERFUND SERVICES USED		1,625	0	1,625		1,625
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		0	3,125	3,125	3,125
60	IPAD FOR AGENTS OF DISCOVERY 23820 COMPUTER HARDWARE <\$1000		378	378	0		378
60	OTTER BOX CASE FOR NEW IPAD 23850 UNTAGGED EQUIPMENT & TOOLS		50	50	0		50
60	DATA PLAN FOR AGENTS OF DISCOVERY IPAD 48050 MOBILE DEVICE SERVICE		60	0	60		60

2046 R&B RM STORMWATER PLANNING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 60	TOTAL	**PROPOSED**		428	60	488	488
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				753	9,050	9,803	9,803

2081 R&B RM ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	CONSULTANT TO ASSIT WITH PERMIT SOFTWARE SELECTION 71100 OUTSOURCED SERVICES		40,000	40,000	0		40,000
REQUEST NUMBER 10 TOTAL				40,000	0	40,000	40,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				40,000	0	40,000	40,000

2082 R&B RM ENGINEERING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	DATA PLAN TO OPERATE DEVICE 48050 MOBILE DEVICE SERVICE	12	11	0	132		132
10	UPGRADE SURVEY SOFTWARE 70050 SOFTWARE SERVICE CONTRACT		1,200	1,200	0		1,200
10	DATA COLLECTOR FOR SURVEYOR 92300 REPLCMENT MACH & EQUIP	1	4,500	4,500	0		4,500
REQUEST NUMBER 10 TOTAL		**PROPOSED**		5,700	132	5,832	5,832
40	GIS TECH II: SALARIES & WAGES 1/3 10100 SALARIES & WAGES		13,194	0	13,194		13,194
40	GIS TECH II: FICA 1/3 10200 FICA		1,010	0	1,010		1,010
40	GIS TECH II: HEALTH INS 1/3 10300 HEALTH INSURANCE		2,472	0	2,472		2,472
40	GIS TECH II: DISABILITY INS 1/3 10325 DISABILITY INSURANCE		48	0	48		48
40	GIS TECH II: LIFE INS 1/3 10350 LIFE INSURANCE		288	0	288		288
40	GIS TECH II: DENTAL INS 1/3 10375 DENTAL INSURANCE		140	0	140		140
40	GIS TECH II: WORKERS COMP 1/3 10400 WORKERS COMP		23	0	23		23
40	GIS TECH II: 401A MATCH 1/3 10500 401(A) MATCH PLAN		217	0	217		217
40	GIS TECH II: CERF 10510 CERF-EMPLOYER PD CONTRIBUTION		264	0	264		264
REQUEST NUMBER 40 TOTAL		**PROPOSED**		0	17,656	17,656	17,656
99	POTENTIAL COST-SHARE PROJECT WITH COLUMBIA 71100 OUTSOURCED SERVICES		0	0	0		0
REQUEST NUMBER 99 TOTAL		**PROPOSED**		0	0	0	0

2083 R&B IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				5,700	17,788	23,488	23,488

2083 R&B IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
520	R&B-COREY BOLLES-PRINTER	1	650	650	0		650
	23830 REPLC COMPUTER HARDWARE <\$1000						
520	R&B-MATTIE MAROHL-PRINTER	1	650	650	0		650
	23830 REPLC COMPUTER HARDWARE <\$1000						
REQUEST NUMBER 520 TOTAL		**PROPOSED**		1,300	0	1,300	1,300
530	R&B-FUEL STATION-MONITOR	1	180	180	0		180
	23820 COMPUTER HARDWARE <\$1000						
530	BRAXTON HAZELON: PC WORKSTATION	1	2,300	2,300	0		2,300
	92301 REPLC COMPUTER HDWR						
530	BRAXTON HAZELTON: PC WORKSTATION 530.272	1	2,300	2,300	0		2,300
	92301 REPLC COMPUTER HDWR						
530	DC-PAT DEVANEY-PC WORKSTATION	1	1,500	1,500	0		1,500
	92301 REPLC COMPUTER HDWR						
530	DC-PC WORKSTATION	2	1,500	3,000	0		3,000
	92301 REPLC COMPUTER HDWR						
530	DC-SHARED STAFF-PC WORKSTATION	1	1,500	1,500	0		1,500
	92301 REPLC COMPUTER HDWR						
530	R&B-FUEL STATION-PC WORKSTATION	1	1,500	1,500	0		1,500
	92301 REPLC COMPUTER HDWR						
530	R&B-PC WORKSTATION	7	1,500	10,500	0		10,500
	92301 REPLC COMPUTER HDWR						
530	SW-MICHELE WOOLBRIGHT-PC WORKSTATION @ 50%	1	750	750	0		750
	92301 REPLC COMPUTER HDWR						
530	SW-PC WORKSTATION @ 50%	1	750	750	0		750
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 530 TOTAL		**PROPOSED**		24,280	0	24,280	24,280
540	SW-TABLET @ 50%	1	475	475	0		475
	23820 COMPUTER HARDWARE <\$1000						
REQUEST NUMBER 540 TOTAL		**PROPOSED**		475	0	475	475

2083 R&B IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
551	R&B-MECHANICS SHARED STAFF-TOUGHBOOK 92301 REPLC COMPUTER HDWR	1	3,500	3,500	0		3,500
	REQUEST NUMBER 551 TOTAL	**PROPOSED**		3,500	0	3,500	3,500
711	SW-SHARED STAFF-TABLET @ 50% 23820 COMPUTER HARDWARE <\$1000	1	475	475	0		475
	REQUEST NUMBER 711 TOTAL	**PROPOSED**		475	0	475	475
721	SW-AGENTS OF DISCOVERY @ 50% 70100 SOFTWARE SUBSCRIPTIONS	1	2,250	0	2,250		2,250
	REQUEST NUMBER 721 TOTAL	**PROPOSED**		0	2,250	2,250	2,250
726	R&B-KOFAX VRS SOFTWARE 23810 UNTAGGED HARDWARE AND SOFTWARE	1	487	487	0		487
	REQUEST NUMBER 726 TOTAL	**PROPOSED**		487	0	487	487
812	GIS DEV ENVIRONMENT: SERVICE D&C 71100 OUTSOURCED SERVICES		1,200	1,200	0		1,200
812	GIS DEV ENVIRONMENT: SERVICE R&B 71100 OUTSOURCED SERVICES		300	300	0		300
812	GIS DEV ENVIRONMENT: SERVICE 1/2 STORMW 71100 OUTSOURCED SERVICES		300	300	0		300
812	GIS DEV ENVIRONMENT: SOFTWARE D&C 91302 COMPUTER SOFTWARE		8,708	8,708	0		8,708
812	GIS DEV ENVIRONMENT: SOFTWARE R&B 91302 COMPUTER SOFTWARE		2,177	2,177	0		2,177
812	GIS DEV ENVIRONMENT: SOFTWARE 1/2 STORMW 91302 COMPUTER SOFTWARE		2,177	2,177	0		2,177

2083 R&B IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
812	GIS DEV ENVIRONMENT: HARDWARE D&C		16,000	16,000	0		16,000
	92301 REPLC COMPUTER HDWR						
812	GIS DEV ENVIRONMENT: HARDWARE R&B		4,000	4,000	0		4,000
	92301 REPLC COMPUTER HDWR						
812	GIS DEV ENVIRONMENT: HARDWARE 1/2 STORMW		4,000	4,000	0		4,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 812 TOTAL		**PROPOSED**	38,862	0	38,862	38,862
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			69,379	2,250	71,629	71,629

2160 CSF COMMUNITY SERVICES ADMIN

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	DEPUTY DIRECTOR 10100 SALARIES & WAGES	1	59,197	0	59,197		59,197
5	DEPUTY DIRECTOR 10200 FICA	1	4,529	0	4,529		4,529
5	DEPUTY DIRECTOR 10300 HEALTH INSURANCE	1	7,416	0	7,416		7,416
5	DEPUTY DIRECTOR 10325 DISABILITY INSURANCE	1	214	0	214		214
5	DEPUTY DIRECTOR 10350 LIFE INSURANCE	1	72	0	72		72
5	DEPUTY DIRECTOR 10375 DENTAL INSURANCE	1	420	0	420		420
5	DEPUTY DIRECTOR 10400 WORKERS COMP		119	0	119		119
5	DEPUTY DIRECTOR 10500 401(A) MATCH PLAN		650	0	650		650
5	DEPUTY DIRECTOR 10510 CERF-EMPLOYER PD CONTRIBUTION	1	1,184	0	1,184		1,184
REQUEST NUMBER 5 TOTAL		**PROPOSED**		0	73,801	73,801	73,801
10	FURNITURE/FIXTURE 91100 FURNITURE AND FIXTURES		10,000	10,000	0		10,000
REQUEST NUMBER 10 TOTAL		**PROPOSED**		10,000	0	10,000	10,000
20	LAPTOP - ASSET TAG 19625 92301 REPLC COMPUTER HDWR		1,500	1,500	0		1,500
REQUEST NUMBER 20 TOTAL		**PROPOSED**		1,500	0	1,500	1,500
30	NETWORK ACCESS POINT-WIFI ASSET TAG 21499 92301 REPLC COMPUTER HDWR		1,300	1,300	0		1,300

2160 CSF COMMUNITY SERVICES ADMIN

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		1,300	0	1,300	1,300
40	PC WORKSTATION - ASSET TAG 19992 92301 REPLC COMPUTER HDWR		1,100	1,100	0		1,100
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		1,100	0	1,100	1,100
50	PC WORKSTATION - ASSET TAG 20415 92301 REPLC COMPUTER HDWR		1,100	1,100	0		1,100
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		1,100	0	1,100	1,100
530	JOANNE NELSON: MONITOR 67% 23820 COMPUTER HARDWARE <\$1000	2	121	242	0		242
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		242	0	242	242
726	KOFAX VRS SOFTWARE 67% 23810 UNTAGGED HARDWARE AND SOFTWARE	1	326	326	0		326
	REQUEST NUMBER 726 TOTAL	**PROPOSED**		326	0	326	326
804	IT - SOFTWARE FOR DEPUTY DIRECTOR 23810 UNTAGGED HARDWARE AND SOFTWARE		1,035	0	1,035		1,035
804	IT - MONITOR FOR DEPUTY DIRECTOR 23820 COMPUTER HARDWARE <\$1000	2	180	360	0		360
804	IT - PHONE FOR DEPUTY DIRECTOR 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
804	IT - PHONE LINE FOR DEPUTY DIRECTOR 48000 TELEPHONES	1	72	0	72		72

2160 CSF COMMUNITY SERVICES ADMIN

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
804	IT - PC WORKSTATION FOR DEPUTY DIRECTOR 91301 COMPUTER HARDWARE	1	1,500	1,500	0		1,500
	REQUEST NUMBER 804 TOTAL	**PROPOSED**		2,510	1,107	3,617	3,617
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			18,078	74,908	92,986	92,986

2320 ELEC EQUIP REPLC FUND ACTIVITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	IPADS FOR POLLPAD KNOWINK	300	700	210,000	0		210,000
	23810 UNTAGGED HARDWARE AND SOFTWARE						
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	210,000	0	210,000	210,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			210,000	0	210,000	210,000

2700 911/EM NON-DEPARTMENTAL

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	FIRST RESPONDER R4ADIO PROJECT 84200 OTHER CONTRACTS	1	6,000,000	6,000,000	0		6,000,000
REQUEST NUMBER 10 TOTAL				**PROPOSED**	6,000,000	0	6,000,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				6,000,000	0	6,000,000	6,000,000

2701 BOCO JOINT COMM 911 OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	HEAVY USE CHAIRS FOR 9-1-1 OPERATIONS CENTER 91300 MACHINERY & EQUIPMENT	6	3,500	0	21,000		21,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	21,000	21,000	21,000
20	AIR CLEANERS 91300 MACHINERY & EQUIPMENT	5	2,000	10,000	0		10,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
30	DISPATCH CERTIFICATION INSTRUCTOR PT NON BEN 10100 SALARIES & WAGES	2	28,410	0	56,820		0
30	DISPATCH CERTIFICATION INSTRUCTOR PT NON BEN 10115 SHIFT DIFFERENTIAL	2	720	0	1,440		0
30	DISPATCH CERTIFICATION INSTRUCTOR PT NON BEN 10125 FAMILY HOLIDAY WORKED PREMIUM	2	160	0	320		0
30	DISPATCH CERTIFICATION INSTRUCTOR PT NON BEN 10200 FICA	2	2,240	0	4,480		0
30	DISPATCH CERTIFICATION INSTRUCTOR PT NON BEN 10325 DISABILITY INSURANCE	2	10	0	20		0
30	DISPATCH CERTIFICATION INSTRUCTOR PT NON BEN 10400 WORKERS COMP	2	55	0	110		0
30	SOFTWARE LICENSE 70100 SOFTWARE SUBSCRIPTIONS	2	291	0	582		0
	REQUEST NUMBER 30 TOTAL			0	63,772	63,772	0
40	AUDITOR NOTE RE PT BENEFITTED ETC POSITION 10100 SALARIES & WAGES		0	0	0		0
40	PT BENEFITTED ETC POSITION 10100 SALARIES & WAGES	5	30,436	0	152,180		0
40	PT BENEFITTED ETC POSITION 10200 FICA	5	2,328	0	11,640		0

2701 BOCO JOINT COMM 911 OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
40	PT BENEFITTED ETC POSITION 10300 HEALTH INSURANCE	5	5,712	0	28,560		0
40	PT BENEFITTED ETC POSITION 10325 DISABILITY INSURANCE	5	110	0	550		0
40	PT BENEFITTED ETC POSITION 10350 LIFE INSURANCE	5	72	0	360		0
40	PT BENEFITTED ETC POSITION 10375 DENTAL INSURANCE	5	420	0	2,100		0
40	PT BENEFITTED ETC POSITION 10400 WORKERS COMP	5	49	0	245		0
40	PT BENEFITTED ETC POSITION 10500 401(A) MATCH PLAN	5	650	0	3,250		0
40	PT BENEFITTED ETC POSITION 10510 CERF-EMPLOYER PD CONTRIBUTION	5	609	0	3,045		0
REQUEST NUMBER 40 TOTAL				0	201,930	201,930	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				10,000	286,702	296,702	31,000

2702 EMERGENCY MGMT OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	NEW OUTDOOR WARNING SIRENS 91300 MACHINERY & EQUIPMENT	10	30,000	0	300,000		300,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	300,000	300,000	300,000
20	OUTDOOR WARNING SIREN POLE REPLACEMENT 60250 EQUIPMENT INSTALLATION CHARGES	10	4,995	0	49,950		49,950
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	49,950	49,950	49,950
30	APX800 ALL BAND RADIOS/BANK CHARGERS 91300 MACHINERY & EQUIPMENT	12	6,717	80,604	0		80,604
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		80,604	0	80,604	80,604
40	OUTSOURCED CONTRACT TRAINING 71101 PROFESSIONAL SERVICES	3	12,000	0	36,000		36,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		0	36,000	36,000	36,000
50	20'DECKOVER TRAILER 91300 MACHINERY & EQUIPMENT	1	9,000	9,000	0		9,000
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		9,000	0	9,000	9,000
60	CLOVERLEAF INSIGHT COACHING 71101 PROFESSIONAL SERVICES	1	5,000	0	5,000		5,000
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		0	5,000	5,000	5,000
70	PUBLIC ADDRESS SOUND SYSTEM 91300 MACHINERY & EQUIPMENT	1	1,200	1,200	0		1,200

2702 EMERGENCY MGMT OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		1,200	0	1,200	1,200
80	CANNON EOS CAMERA	1	1,200	1,200	0		1,200
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		1,200	0	1,200	1,200
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			92,004	390,950	482,954	482,954

2704 BOCO JOINT COMM RADIO OPS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	WORK VEHICLE RADIO SUPERVISOR		1,000	1,000	0		1,000
	23860 VEHICLE EQUIPMENT <\$1000						
10	WORK VEHICLE RADIO SUPERVISOR		2,250	0	2,250		2,250
	59000 MOTORFUEL/GASOLINE						
10	WORK VEHICLE RADIO SUPERVISOR		150	0	150		150
	59100 VEHICLE REPAIRS/MAINTENANCE						
10	WORK VEHICLE RADIO SUPERVISOR		150	0	150		150
	83810 INTERFUND SERVICES USED						
10	WORK VEHICLE RADIO SUPERVISOR	1	72,000	72,000	0		72,000
	91400 AUTO/TRUCKS						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		73,000	2,550	75,550	75,550
20	SERVICE MONITOR	1	10,000	10,000	0		10,000
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
30	WATTMETER	1	1,100	1,100	0		1,100
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		1,100	0	1,100	1,100
40	METAL CUTOFF BANDSAW	1	2,000	2,000	0		2,000
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
50	RECONFIGURE ANTENNA AT ROC & BHS-MATERIALS		19,100	19,100	0		19,100
	23035 REPAIR/MAINTENANCE SUPPLIES						
50	RECONFIGURE ANTENNA AT ROC & BHS-SERVICES		11,000	11,000	0		11,000
	71100 OUTSOURCED SERVICES						

2704 BOCO JOINT COMM RADIO OPS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		30,100	0	30,100	30,100
60	RNN FENCE REPLACEMENT 92200 REPLACEMENT BLDGS & IMPRV	1	21,000	21,000	0		21,000
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		21,000	0	21,000	21,000
70	REPLACEMENT PLAN RADIO DISPATCH SYSTEM 37220 TRAVEL: TRAINING RELATED	4	2,000	8,000	0		8,000
70	REPLACEMENT PLAN RADIO DISPATCH SYSTEM 91900 CONSTRUCTION IN PROGRESS	1	1,350,000	1,350,000	0		1,350,000
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		1,358,000	0	1,358,000	1,358,000
80	REPLACEMENT PLAN EQUIPMT SHELTERS AT SITES 92300 REPLCMENT MACH & EQUIP	1	150,000	0	150,000		150,000
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		0	150,000	150,000	150,000
90	REPLACEMENT PLAN UPS UNITS AT SITES 92300 REPLCMENT MACH & EQUIP	2	10,000	0	20,000		20,000
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		0	20,000	20,000	20,000
100	UPS FOR WAL SITE (WALNUT WATER TOWER) 91300 MACHINERY & EQUIPMENT	1	10,000	10,000	0		10,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
110	MODULAR RAMP SYSTEM 91300 MACHINERY & EQUIPMENT	1	26,000	26,000	0		26,000

2704 BOCO JOINT COMM RADIO OPS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		26,000	0	26,000	26,000
120	TRANSMITTER COMBINERS	6	12,500	75,000	0		75,000
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		75,000	0	75,000	75,000
130	FREQUENCY COORDINATION		18,000	18,000	0		18,000
	71100 OUTSOURCED SERVICES						
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		18,000	0	18,000	18,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,624,200	172,550	1,796,750	1,796,750

2705 911/EM FM BUILDING MAINT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	FIX & PAINT WALLS- MISC DAMAGE 71100 OUTSOURCED SERVICES		9,000	9,000	0		9,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		9,000	0	9,000	9,000
20	ECC BUILDING UPS REDESIGN- FM WITH DUNFORD ASSISTN 91200 BUILDINGS & IMPROVEMENTS	1	115,000	115,000	0		115,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		115,000	0	115,000	115,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			124,000	0	124,000	124,000

2706 BOCO JOINT COMM RADIO IMPVMNTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	VOTING RECEIVERS FOR GRISSUM RADIO SITE (GRS) 91300 MACHINERY & EQUIPMENT	9	2,000	18,000	0		18,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		18,000	0	18,000	18,000
20	UPGRADE MICROWAVE RADIOS 91300 MACHINERY & EQUIPMENT	8	40,000	320,000	0		320,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		320,000	0	320,000	320,000
30	ADD MICROWAVE SPAN BHS-JCT 23850 UNTAGGED EQUIPMENT & TOOLS		21,500	21,500	0		21,500
30	ADD MICROWAVE SPAN BHS-JCT 71100 OUTSOURCED SERVICES		7,500	7,500	0		7,500
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		29,000	0	29,000	29,000
40	ROUTE NN (RNN) RADIO SITE ADD RECEIVE CAPABILITY 23850 UNTAGGED EQUIPMENT & TOOLS		25,000	25,000	0		25,000
40	ROUTE NN (RNN) RADIO SITE ADD RECEIVE CAPABILITY 71100 OUTSOURCED SERVICES		7,500	7,500	0		7,500
40	ROUTE NN (RNN) RADIO SITE RECEIVE PRESELECTOR 91300 MACHINERY & EQUIPMENT	1	16,000	16,000	0		16,000
40	ROUTE NN (RNN) RADIO SITE VOTING RECEIVERS 91300 MACHINERY & EQUIPMENT	9	2,000	18,000	0		18,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		66,500	0	66,500	66,500
50	MUTUAL AID CHANNEL-NON TAGGED EQUIP 23850 UNTAGGED EQUIPMENT & TOOLS		15,000	15,000	0		15,000
50	MUTUAL AID CHANNEL-TOWER INSTALLATION 71100 OUTSOURCED SERVICES		10,000	10,000	0		10,000

2706 BOCO JOINT COMM RADIO IMPVMNTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
50	MUTUAL AID CHANNEL-DISP CENTER RADIOS 91300 MACHINERY & EQUIPMENT	10	3,500	35,000	0		35,000
50	MUTUAL AID CHANNEL-RECEIVER MULTCPLR & TTA 91300 MACHINERY & EQUIPMENT	1	15,000	15,000	0		15,000
50	MUTUAL AID CHANNEL-TRANSMIT COMBINER 800MHZ 91300 MACHINERY & EQUIPMENT	1	15,000	15,000	0		15,000
50	MUTUAL AID CHANNEL-800 MHZ REPEATERS 91300 MACHINERY & EQUIPMENT	5	12,000	60,000	0		60,000
REQUEST NUMBER 50 TOTAL		**PROPOSED**		150,000	0	150,000	150,000
60	RKB CLOCK OUTPUT DISTRIBUTION AMP 16C 91300 MACHINERY & EQUIPMENT	1	7,500	7,500	0		7,500
REQUEST NUMBER 60 TOTAL		**PROPOSED**		7,500	0	7,500	7,500
70	RKB MUTIPLXER 91300 MACHINERY & EQUIPMENT	3	10,000	30,000	0		30,000
REQUEST NUMBER 70 TOTAL		**PROPOSED**		30,000	0	30,000	30,000
80	LAW ENFORCEMENT CHANNEL SIMULCAST TRAMITTER/RECIEV 91300 MACHINERY & EQUIPMENT	10	9,600	96,000	0		96,000
REQUEST NUMBER 80 TOTAL		**PROPOSED**		96,000	0	96,000	96,000
90	LAW ENFORCEMENT CHANNEL MASTER CLOCK AMPLIFIER 91300 MACHINERY & EQUIPMENT	3	3,600	10,800	0		10,800
REQUEST NUMBER 90 TOTAL		**PROPOSED**		10,800	0	10,800	10,800
100	P25 TRANSMITTER/RECEIVERS 91300 MACHINERY & EQUIPMENT	14	22,500	315,000	0		315,000

2706 BOCO JOINT COMM RADIO IMPVMNTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		315,000	0	315,000	315,000
110	IP CONNECTIVITY DATA SWITCHES	6	2,000	12,000	0		12,000
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		12,000	0	12,000	12,000
120	800 MHZ PJCT- 10-CH 800 MHZ ASIP SATELLITE VOTER	130	23,315	3,030,950	0		3,030,950
	91300 MACHINERY & EQUIPMENT						
120	800 MHZ PJCT- 10-CH 800 MHZ ASIP CENTRAL VOTER	20	29,865	597,300	0		597,300
	91300 MACHINERY & EQUIPMENT						
120	800 MHZ PJCT-ANTENNA ARRAY ASSET FOR MAL	1	60,900	60,900	0		60,900
	91300 MACHINERY & EQUIPMENT						
120	800 MHZ PJCT-CONSOLE INTERFACE GATEWAY	10	29,865	298,650	0		298,650
	91300 MACHINERY & EQUIPMENT						
120	800 MHZ PJCT-RECEIVE MULTICOULER HAR MAL RNN GRS	4	6,625	26,500	0		26,500
	91300 MACHINERY & EQUIPMENT						
120	800 MHZ PJCT-TX COMBINER HAR MAL RNN GRS	4	14,550	58,200	0		58,200
	91300 MACHINERY & EQUIPMENT						
120	800 MHZ PJCT-SITES W/EXISTING ANTENNA ARRAY ASSET		87,800	87,800	0		87,800
	91900 CONSTRUCTION IN PROGRESS						
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		4,160,300	0	4,160,300	4,160,300
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			5,215,100	0	5,215,100	5,215,100

2708 911/EM IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	UNANTICIPATED EMERGENCY HARDWARE <\$1000 23830 REPLC COMPUTER HARDWARE <\$1000		5,000	0	5,000		5,000
101	UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		5,000	0	5,000		5,000
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		0	10,000	10,000	10,000
102	SERVICES-SWITCH REPLACEMENT 71100 OUTSOURCED SERVICES	1	13,650	13,650	0		13,650
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		13,650	0	13,650	13,650
104	ECC-NETWORK SWITCH-CORE 92301 REPLC COMPUTER HDWR	2	93,600	187,200	0		187,200
	REQUEST NUMBER 104 TOTAL	**PROPOSED**		187,200	0	187,200	187,200
108	JC/OEM-VMWARE CLUSTER 92301 REPLC COMPUTER HDWR	3	67,000	201,000	0		201,000
	REQUEST NUMBER 108 TOTAL	**PROPOSED**		201,000	0	201,000	201,000
530	EM-PC MINI 92301 REPLC COMPUTER HDWR	40	1,500	60,000	0		60,000
530	IT/ECC & COMMON USE-PC MINI 92301 REPLC COMPUTER HDWR	25	1,500	37,500	0		37,500
530	IT/ECC & COMMON USE-PC WORKSTATION 92301 REPLC COMPUTER HDWR	3	1,500	4,500	0		4,500
530	JC-PC MINI 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
530	JC-PC WORKSTATIONS 92301 REPLC COMPUTER HDWR	12	1,500	18,000	0		18,000

2708 911/EM IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
530	JC-911-PC CONSOLES	74	1,800	133,200	0		133,200
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		254,700	0	254,700	254,700
540	EM-TABLET	1	950	950	0		950
	23820 COMPUTER HARDWARE <\$1000						
540	TABLET BART MESSER	1	950	950	0		950
	23820 COMPUTER HARDWARE <\$1000						
540	IT/ECC & COMMON USE-LAPTOP	18	1,800	32,400	0		32,400
	92301 REPLC COMPUTER HDWR						
540	JC-RADIO NETWORK-LAPTOP	3	1,800	5,400	0		5,400
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 540 TOTAL	**PROPOSED**		39,700	0	39,700	39,700
724	EM-WICHERN,THOMPSON,BROWN,IT ADMIN-CANVA PRO TEAMS	4	150	0	600		600
	23810 UNTAGGED HARDWARE AND SOFTWARE						
	REQUEST NUMBER 724 TOTAL	**PROPOSED**		0	600	600	600
725	JC-POWERENGAGE 911-SUBSCRIPTION & SETUP	1	12,000	0	12,000		12,000
	70100 SOFTWARE SUBSCRIPTIONS						
	REQUEST NUMBER 725 TOTAL	**PROPOSED**		0	12,000	12,000	12,000
726	KOFAX VRS SOFTWARE	3	487	1,461	0		1,461
	23810 UNTAGGED HARDWARE AND SOFTWARE						
	REQUEST NUMBER 726 TOTAL	**PROPOSED**		1,461	0	1,461	1,461
810	WEYTECH KVM	2	67,000	134,000	0		134,000
	91301 COMPUTER HARDWARE						

2708 911/EM IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
810	WEYTECH: MONITOR-CURVED 49" 91301 COMPUTER HARDWARE	4	1,100	4,400	0		4,400
	REQUEST NUMBER 810 TOTAL	**PROPOSED**		138,400	0	138,400	138,400
811	OPS ROOM KIOSK: MINI PC 91301 COMPUTER HARDWARE	2	1,200	2,400	0		0
811	OPS ROOM KIOSK: MONITOR 91301 COMPUTER HARDWARE	4	1,000	4,000	0		0
811	OPS ROOM KIOSK: REMOTE ACCESS 91301 COMPUTER HARDWARE	2	60	120	0		0
	REQUEST NUMBER 811 TOTAL			6,520	0	6,520	0
812	GIS DEV ENVIRONMENT: SERVICE 71100 OUTSOURCED SERVICES		6,600	6,600	0		6,600
812	GIS DEV ENVIRONMENT: SOFTWARE 91302 COMPUTER SOFTWARE		47,894	47,894	0		47,894
812	GIS DEV ENVIRONMENT: HARDWARE 92301 REPLC COMPUTER HDWR		88,000	88,000	0		88,000
	REQUEST NUMBER 812 TOTAL	**PROPOSED**		142,494	0	142,494	142,494
813	DISPATCH CERT INSTRUCTOR: MICROSOFT CALS NETWORK 23810 UNTAGGED HARDWARE AND SOFTWARE	1	50	0	50		50
813	DISPATCH CERT INSTRUCTOR: MICROSOFT 365 23810 UNTAGGED HARDWARE AND SOFTWARE	1	320	0	320		320
	REQUEST NUMBER 813 TOTAL	**PROPOSED**		0	370	370	370
814	NEW POS ETC PT NB INSTRCTR: MICROSOFT CALS NETWORK 23810 UNTAGGED HARDWARE AND SOFTWARE	2	320	0	640		640

2708 911/EM IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
814	NEW POS ETC PT NB INSTRCTR: MICROSOFT CALS NETWORK 23810 UNTAGGED HARDWARE AND SOFTWARE	2	50	0	100		100
	REQUEST NUMBER 814 TOTAL	**PROPOSED**		0	740	740	740
901	JC/OEM-RARITAN KVM 92301 REPLC COMPUTER HDWR	3	9,350	28,050	0		28,050
	REQUEST NUMBER 901 TOTAL	**PROPOSED**		28,050	0	28,050	28,050
903	JC-EMHD+LIFEBRIDGES-TRAINING LICENSES 71100 OUTSOURCED SERVICES	61	99	0	6,039		6,039
	REQUEST NUMBER 903 TOTAL	**PROPOSED**		0	6,039	6,039	6,039
906	ALL-GRANICUS-GOVDELIVERY SUBSCRIPTION 70100 SOFTWARE SUBSCRIPTIONS	1	5,000	0	5,000		5,000
906	ALL-GRANICUS-GOVDELIVERY SETUP & CONFIGURATION 71100 OUTSOURCED SERVICES	1	2,000	0	2,000		2,000
	REQUEST NUMBER 906 TOTAL	**PROPOSED**		0	7,000	7,000	7,000
907	ALL JC USERS UPGRADE CAD SERVICES @ 50% 71100 OUTSOURCED SERVICES		452,500	452,500	0		452,500
907	ALL JC USERS UPGRADE CAD HARDWARE @ 75% 92301 REPLC COMPUTER HDWR		165,000	165,000	0		165,000
907	ALL JC USERS UPGRADE CAD,MCT,INTERFACES SOFTWARE 92302 REPLC COMPUTER SOFTWARE		715,000	715,000	0		715,000
	REQUEST NUMBER 907 TOTAL	**PROPOSED**		1,332,500	0	1,332,500	1,332,500

2709 911/EM IT TECHNICAL SUPPORT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			2,345,675	36,749	2,382,424	2,375,904

2709 911/EM IT TECHNICAL SUPPORT

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
713	IT/ECC-SYSTEM ADMIN-LAPTOP 91301 COMPUTER HARDWARE	1	1,500	1,500	0		1,500
	REQUEST NUMBER 713 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
749	IT/ECC-STEVE HITE-MONITOR 23820 COMPUTER HARDWARE <\$1000	1	180	180	0		180
	REQUEST NUMBER 749 TOTAL	**PROPOSED**		180	0	180	180
750	IT/ECC-MARK HAHN-MONITOR 23820 COMPUTER HARDWARE <\$1000	1	180	180	0		180
	REQUEST NUMBER 750 TOTAL	**PROPOSED**		180	0	180	180
805	PROGRAMMER ANALYST: SALARY & WAGES 10100 SALARIES & WAGES		56,285	0	56,285		56,285
805	PROGRAMMER ANALYST: FICA 10200 FICA		4,306	0	4,306		4,306
805	PROGRAMMER ANALYST: HEALTH INSURANCE 10300 HEALTH INSURANCE		7,416	0	7,416		7,416
805	PROGRAMMER ANALYST: DISABILIY INSURANCE 10325 DISABILITY INSURANCE		203	0	203		203
805	PROGRAMMER ANALYST: LIFE INS 10350 LIFE INSURANCE		864	0	864		864
805	PROGRAMMER ANALYST: DENTAL INS 10375 DENTAL INSURANCE		420	0	420		420
805	PROGRAMMER ANALYST: WORKERS COMP 10400 WORKERS COMP		96	0	96		96
805	PROGRAMMER ANALYST: 401A MATCH 10500 401(A) MATCH PLAN		650	0	650		650
805	PROGRAMMER ANALYST: CERF 10510 CERF-EMPLOYER PD CONTRIBUTION		1,126	0	1,126		1,126

2709 911/EM IT TECHNICAL SUPPORT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
805	PROGRAMMER ANALYST: ADOBE ACROBT PRO 23810 UNTAGGED HARDWARE AND SOFTWARE	1	130	130	0		130
805	PROGRAMMER ANALYST: ALDON 23810 UNTAGGED HARDWARE AND SOFTWARE	1	3,380	3,380	0		3,380
805	PROGRAMMER ANALYST: CITRIX 23810 UNTAGGED HARDWARE AND SOFTWARE	1	350	350	0		350
805	PROGRAMMER ANALYST: EAGENT 2FA 23810 UNTAGGED HARDWARE AND SOFTWARE	1	30	30	0		30
805	PROGRAMMER ANALYST: ESRI ARCPRO 23810 UNTAGGED HARDWARE AND SOFTWARE	1	6,400	6,400	0		6,400
805	PROGRAMMER ANALYST: LASTPASS 23810 UNTAGGED HARDWARE AND SOFTWARE	1	72	72	0		72
805	PROGRAMMER ANALYST: MICROSOFT CAL NETWORK 23810 UNTAGGED HARDWARE AND SOFTWARE	1	50	50	0		50
805	PROGRAMMER ANALYST: MICROSOFT CAL REMOTE 23810 UNTAGGED HARDWARE AND SOFTWARE	1	120	120	0		120
805	PROGRAMMER ANALYST: MICROSOFT 365 23810 UNTAGGED HARDWARE AND SOFTWARE	1	320	320	0		320
805	PROGRAMMER ANALYST: ECC MONITORS 23820 COMPUTER HARDWARE <\$1000	2	180	360	0		360
805	PROGRAMMER ANALYST: ECC PHONE LINE 48000 TELEPHONES	1	72	72	0		72
805	PROGRAMMER ANALYST: ECC PC WORKSTATION 91301 COMPUTER HARDWARE	1	2,300	2,300	0		2,300
805	PROGRAMMER ANALYST: FOOTPRINTS 91302 COMPUTER SOFTWARE		1,400	0	1,400		1,400
REQUEST NUMBER 805 TOTAL		**PROPOSED**		13,584	72,766	86,350	86,350
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				15,444	72,766	88,210	88,210

2711 BOCO JOINT COMM ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REPLACEMENT PLAN RADIO DISPATCH SYSTEM - TRAINING 37220 TRAVEL: TRAINING RELATED	1	2,000	2,000	0		2,000
REQUEST NUMBER 10 TOTAL		**PROPOSED**		2,000	0	2,000	2,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				2,000	0	2,000	2,000

2901 LEST SHERIFF OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	MOVE TO 80 HOUR OT 10110 OVERTIME		17,700	0	17,700		17,700
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		0	17,700	17,700	17,700
10	RIFLE LIGHTS/MOUNTS 23850 UNTAGGED EQUIPMENT & TOOLS	43	210	9,030	0		9,030
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		9,030	0	9,030	9,030
20	MORPHOIDENT FINGERPRINT SCANNER MAINTENANCE 60050 EQUIP SERVICE CONTRACT	2	175	0	350		350
20	MORPHOIDENT FINGERPRINT SCANNER 91300 MACHINERY & EQUIPMENT	2	1,700	3,400	0		3,400
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		3,400	350	3,750	3,750
30	RADIO UPGRADE 92302 REPLC COMPUTER SOFTWARE	15	1,920	28,800	0		28,800
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		28,800	0	28,800	28,800
40	DJI M3 DRONE 91300 MACHINERY & EQUIPMENT	1	20,500	20,500	0		20,500
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		20,500	0	20,500	20,500
50	MOBILE RADIOS 92300 REPLCMET MACH & EQUIP	4	7,100	28,400	0		28,400
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		28,400	0	28,400	28,400

2901 LEST SHERIFF OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
60	PORTABLE RADIO 92300 REPLCMENT MACH & EQUIP	4	6,900	27,600	0		27,600
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		27,600	0	27,600	27,600
70	MOBILE LICENSE PLATE READERS 92300 REPLCMENT MACH & EQUIP	2	19,500	39,000	0		39,000
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		39,000	0	39,000	39,000
80	TASERS 92300 REPLCMENT MACH & EQUIP	10	1,300	13,000	0		13,000
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		13,000	0	13,000	13,000
90	LIGHTBAR/SIREN/CONTROLLER 92300 REPLCMENT MACH & EQUIP	5	3,600	18,000	0		18,000
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		18,000	0	18,000	18,000
100	RADAR UNIT 92300 REPLCMENT MACH & EQUIP	1	3,000	3,000	0		3,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		3,000	0	3,000	3,000
105	MOBILE DATA TERMINAL 92301 REPLC COMPUTER HDWR	10	3,500	35,000	0		35,000
	REQUEST NUMBER 105 TOTAL	**PROPOSED**		35,000	0	35,000	35,000

2901 LEST SHERIFF OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
110	DSLR CAMERA 92300 REPLCMNT MACH & EQUIP	2	1,300	2,600	0		2,600
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		2,600	0	2,600	2,600
120	MRAP MODIFICATIONS SIDE PLATFORM/PUSH GUARD 91300 MACHINERY & EQUIPMENT	1	5,000	5,000	0		5,000
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
130	MRAP MODIFICATIONS HYDRAULIC RAM 91300 MACHINERY & EQUIPMENT	1	5,000	5,000	0		5,000
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			238,330	18,050	256,380	256,380

2902 LEST DETENTION OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MOVE TO 80 HOUR OT 10110 OVERTIME		7,000	0	7,000		7,000
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	7,000	7,000	7,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	7,000	7,000	7,000

6100 FM BUILDING MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REPLACE GENERATOR AT JAIL GAS PUMPS 92300 REPLCMENT MACH & EQUIP	1	6,500	6,500	0		6,500
	REQUEST NUMBER 1 TOTAL			6,500	0	6,500	6,500
2	REPLACE 2 EXTERIOR DOORS AT JAIL 60100 BLDG REPAIRS/MAINTENANCE	1	10,000	10,000	0		10,000
	REQUEST NUMBER 2 TOTAL			10,000	0	10,000	10,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			16,500	0	16,500	16,500

6101 FM HOUSEKPING & CUSTODIAL SVCS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	FUNDS FOR TEMPORARY HOUSEKEEPER 71100 OUTSOURCED SERVICES	1	5,000	0	5,000		5,000
REQUEST NUMBER 1 TOTAL				0	5,000	5,000	5,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	5,000	5,000	5,000

6104 FM GROUNDS MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	TRADE IN OF BOBCAT -ESTIMATE 3942 TRADE-IN ALLOWNCE ON CAP ASSET	1	8,000	8,000	0		8,000
1	KUBOTA 92300 REPLCMNT MACH & EQUIP	1	30,000	30,000	0		30,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		22,000	0	22,000	22,000
2	TRADE IN OF SKAGG FOR EXMARK - ESTIMATE 3942 TRADE-IN ALLOWNCE ON CAP ASSET	1	3,500	3,500	0		3,500
2	EXMARK TURF TRACER MOWER 92300 REPLCMNT MACH & EQUIP	1	10,000	10,000	0		10,000
REQUEST NUMBER 2 TOTAL		**PROPOSED**		6,500	0	6,500	6,500
3	BILLY GOAT LITTER VACUUM 91300 MACHINERY & EQUIPMENT	1	3,750	3,750	0		3,750
REQUEST NUMBER 3 TOTAL		**PROPOSED**		3,750	0	3,750	3,750
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				32,250	0	32,250	32,250

6105 FM ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10100 SALARIES & WAGES	1	42,100	42,100	0		42,100
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10200 FICA	1	3,221	3,221	0		3,221
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10300 HEALTH INSURANCE	1	2,856	2,856	0		2,856
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10325 DISABILITY INSURANCE	1	152	152	0		152
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10350 LIFE INSURANCE	1	36	36	0		36
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10375 DENTAL INSURANCE	1	210	210	0		210
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10400 WORKERS COMP	1	1,040	1,040	0		1,040
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10500 401(A) MATCH PLAN	1	325	325	0		325
10	REPLACEMENT DIRECTOR OF FAC MAINT POSITION OVERLAP 10510 CERF-EMPLOYER PD CONTRIBUTION	1	842	842	0		842
REQUEST NUMBER 10 TOTAL		**PROPOSED**		50,782	0	50,782	50,782
20	DEPUTY DIR OR FM SUPERVISOR-TBD (USED RANGE 50) 10100 SALARIES & WAGES	1	67,039	0	67,039		67,039
20	DEPUTY DIR OR FM SUPERVISOR-TBD 10200 FICA	1	5,129	0	5,129		5,129
20	DEPUTY DIR OR FM SUPERVISOR-TBD 10300 HEALTH INSURANCE	1	5,712	0	5,712		5,712
20	DEPUTY DIR OR FM SUPERVISOR-TBD 10325 DISABILITY INSURANCE	1	242	0	242		242
20	DEPUTY DIR OR FM SUPERVISOR-TBD 10350 LIFE INSURANCE	1	72	0	72		72
20	DEPUTY DIR OR FM SUPERVISOR-TBD 10375 DENTAL INSURANCE	1	420	0	420		420
20	DEPUTY DIR OR FM SUPERVISOR-TBD 10400 WORKERS COMP	1	135	0	135		135

6105 FM ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
20	DEPUTY DIR OR FM SUPERVISOR-TBD 10500 401(A) MATCH PLAN	1	650	0	650		650
20	DEPUTY DIR OR FM SUPERVISOR-TBD 10510 CERF-EMPLOYER PD CONTRIBUTION	1	1,341	0	1,341		1,341
REQUEST NUMBER 20 TOTAL		**PROPOSED**		0	80,740	80,740	80,740
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				50,782	80,740	131,522	131,522

6107 FM IT HARDWARE & SOFTWARE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
520	FM-DOUG COLEY-PRINTER	1	650	650	0		650
	23820 COMPUTER HARDWARE <\$1000						
	REQUEST NUMBER 520 TOTAL	**PROPOSED**		650	0	650	650
807	DEPUTY DIRECTOR: MICROSOFT CALS - NETWORK	1	50	0	50		50
	23810 UNTAGGED HARDWARE AND SOFTWARE						
807	DEPUTY DIRECTOR: MICROSOFT CALS - REMOTE	1	120	0	120		120
	23810 UNTAGGED HARDWARE AND SOFTWARE						
807	DEPUTY DIRECTOR: MICROSOFT 365	1	320	0	320		320
	23810 UNTAGGED HARDWARE AND SOFTWARE						
807	DEPUTY DIRECTOR: MULTI-FAC AUTH - EAGENT	1	30	0	30		30
	23810 UNTAGGED HARDWARE AND SOFTWARE						
807	DEPUTY DIRECTOR: REMOTE ACCESS - CITRIX	1	350	0	350		350
	23810 UNTAGGED HARDWARE AND SOFTWARE						
807	DEPUTY DIRECTOR: MONITOR	2	180	360	0		360
	23820 COMPUTER HARDWARE <\$1000						
807	DEPUTY DIRECTOR: PHONE	1	650	650	0		650
	23850 UNTAGGED EQUIPMENT & TOOLS						
807	DEPUTY DIRECTOR: PHONE LINE	1	72	0	72		72
	48000 TELEPHONES						
807	DEPUTY DIRECTOR: ADOBE ACROBAT PRO	1	130	0	130		130
	70100 SOFTWARE SUBSCRIPTIONS						
807	DEPUTY DIRECTOR: PC WORKSTATION	1	1,500	1,500	0		1,500
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 807 TOTAL	**PROPOSED**		2,510	1,072	3,582	3,582
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			3,160	1,072	4,232	4,232

6200 CAPITAL R&R - GENERAL

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	JAIL CHILLER REPLACEMENT - ROLLOVER FROM 2022 60200 EQUIP REPAIRS/MAINTENANCE	1	290,000	290,000	0		290,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		290,000	0	290,000	290,000
2	REPLACE CONCRETE IN FRONT OF JAIL SHED 60400 GROUNDS MAINTENANCE	1	46,000	46,000	0		46,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		46,000	0	46,000	46,000
3	REPLACE ALL SHOWERS AT JAIL WITH STAINLESS STEEL 60110 MAJOR BLDG REPAIRS/REPL	1	60,000	60,000	0		60,000
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		60,000	0	60,000	60,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			396,000	0	396,000	396,000