

# 2024 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 2024 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.

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 2.1% (September 2023), is less than the state rate of 2.9%, and less than the national rate of 3.8%. With a population of approximately 187,000, Boone County is the eighth largest of Missouri's 114 counties. Boone County's population has grown approximately 11% over the ten-year period of 2013 to 2022; 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 in the Midwest Region, increased 8.1% over 12 months in 2022 (Sept). While CPI continues to increase each month in 2023, the growth rate has decreased to 3.2% (Sept) and is anticipated to continue to 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 74% 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 took effect January 1, 2023.

# 2024 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 13<sup>th</sup> Judicial Circuit Court: Adult Court, Juvenile Court, and the Juvenile Detention Center
- General Government functions which include public records, property assessment and mapping, property tax administration, voter registration, elections, budget and finance, and treasury management
- Public Health, Planning & Zoning, and Code Enforcement
- Transportation infrastructure maintenance and traffic services
- Children's Services (voter approved in November 2012)
- Public Safety 911 and Emergency Management (voter approved in April 2013)

Over the years, the County Commission has authorized additional services beyond those identified above such as animal control services, on-site wastewater management, community/civic services, and economic development; however, most county spending is directed toward statutory services.

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 \$16.1 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 County is in the process of contracting and creating an approved spending plan. The County Commission approved a \$16,817,611 budget amendment on September 19, 2023, (CO# 416-2023) for ARPA with the intent to award contracts to community partners. The County Commission intends to award the remaining \$7,104,700 in ARPA funding during the 2024 fiscal year.

**The following priorities have shaped the 2024 budget:**

1. Improve workforce retention and reduce workforce turnover and vacancy
2. Address priority staffing and space needs
3. Provide new and replacement equipment, vehicles, technology, and capital infrastructure; including the County's transportation network
4. Provide public safety improvements in training and retention
5. Maintain fiscal stability and transparency within the County's major operating funds

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

**turnover and vacancy:** The County has been experiencing unprecedented employee turnover and lengthy vacancies since 2020, which is negatively impacting mission-critical operations such as law enforcement, detention, 911 call taking and dispatching, and Information Technology.

**Employee Pay Increases:** Market analysis data compiled by the Human Resources office confirms that the County's compensation levels are currently below market. As a result, funding employee salary increases is the highest priority within the fiscal year 2024 budget. Accordingly, the budget includes both salary increases to be awarded at the discretion of the Administrative Authorities, as well as, a retention incentive with the intent to combat workforce turnover.

**County-wide Pay Plan Study:** County officials and directors are currently working with a professional consultant awarded in FY 2023 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 increase in funding employee pay across all funds totals \$4 million as shown in the following table. This represents a 10% increase in total salary and benefits appropriations, or a 3% increase to the total budget when compared to FY 2023.

<b>Fund</b>	<b>2024 Budgetary Impact: Pay Increases &amp; Retention Incentive</b>
General Fund	2,461,000
Road & Bridge Fund	506,000
Community Children's Services Fund	56,000
911/Emergency Management Fund	490,000
Law Enforcement Services Fund	218,000
Other Funds	306,000
<b>All Funds Combined</b>	<b>4,037,000</b>

**Priority #2–Address staffing and space needs:** The 2024 budget includes funding to address prioritized staffing and space needs in various County offices as outlined below.

**Budgetary Impact—** The fiscal year 2024 budget includes funding for additional space needs and increased staffing in the areas outlined below for a combined **increase of 13.04 FTE** (Full-time Equivalent).

**General Fund- +5.40 FTE\*, \$382,370**

- HR & Risk Management: transfer & reclass part-time benefitted Deputy Clerk II from County Clerk to HR as full-time benefitted Payroll Administrator (+.38 FTE)
- HR & Risk Management: transfer full-time benefitted Payroll Coordinator from County Clerk (+0.00 FTE)
- County Commission: add a full-time benefitted Grant Administrator (+1.00 FTE)
- County Clerk: increase hours and move to PT benefitted for Deputy County Clerk II (+0.25 FTE)
- County Clerk: increase hours for Elections Office Specialist II pool position (+2.50 FTE)
- County Clerk: eliminate Elections Intern Part-time Pool (-.19 FTE)
- IT Technical Support: add a full-time benefitted Helpdesk Technician I (+1.00 FTE)
- IT Technical Support: Reduce hours for Helpdesk Technician I Pool (-0.50 FTE)
- IT Facilities Security: Removed IT Temporary Security Technician (-0.04 FTE)
- RM Building Inspection: add a full-time On-Site Waste Water & Residential Standards Inspector (+1.00 FTE)

\*When comparing the budgeted General Fund FTEs presented in the *Personnel & Fixed Asset Summary* tab section, grant-funded positions have been reduced to reflect only the portion of the County's fiscal year covered by the grant award. This includes Sheriff and Circuit Court positions, for a combined reduction of 4.55 FTE in the General Fund.

**Road and Bridge Fund- +1.14 FTE, \$65,065**

- Road and Bridge Maintenance: increase hours of Sr Road Maintenance Worker Pool (+0.14 FTE)
- Road & Bridge Fleet & Equipment Maintenance Operations: add a full-time Automotive/Equipment Mechanic (+1.00 FTE)

**Community Health Fund- +1.0 FTE, \$65,065**

- Community Services: add a full-time benefitted Program Manager (+1.00 FTE)

**911/Emergency Management Fund- +2.50 FTE, \$115,520**

- Emergency Management: add a part-time non-benefitted Intern pool position (+0.50 FTE)
- Joint Communications Administration: add a full-time benefitted Services Specialist (+2.00 FTE)

**Facilities and Grounds Internal Service Fund- + 3.00 FTE, \$249,181**

- Facilities Maintenance: add a full-time benefitted Maintenance Supervisor (+1.00 FTE)
- Housekeeping & Custodial Services: add a full-time benefitted Custodian (+1.00 FTE)
- Grounds Maintenance: add a full-time benefitted Landscaping Supervisor (+1.00 FTE)
- Facilities Maintenance Administration: reclass Service Coordinator II position to Construction Project Manager (+0.00 FTE)



**Priority #3—Replacement and repair of essential equipment, vehicles, technology and capital infrastructure:** The 2024 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 2024 budget includes approximately \$16.6 million for investment in new and replacement technology, vehicles, and equipment described below, which reflects an 8% increase compared to fiscal year 2023. Refer to additional information presented in the *Personnel & Fixed Asset Summary* tab section.

- **General Fund--\$2.7 million:** includes \$1 million land acquisition to meet growing space needs, \$652,000 for routine planned computer hardware replacement for the Circuit Court and County operations and an additional \$395,000 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 for routine vehicle and equipment replacements.
- **Road and Bridge Fund--\$1.5 million:** includes funding for routine replacement of machinery, equipment, & vehicles and funding for a new ride-on sweeper broom & an aerial scissor lift.
- **Law Enforcement Services Fund--\$795,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$10.5 million:** \$380,000 for five (5) additional outdoor warning sirens and various other emergency management equipment; \$1.6 million for replacement/upgrade of the radio dispatch system and other new and replacement radio operations equipment; \$7.0 million for 911 radio network infrastructure improvements, including the 800 MHz infrastructure project; \$1.5 million to upgrade the 911 CAD hardware and software, for routine replacements, for various enhancements to the call-taking supervisor’s technology environment, and to implement a GIS development environment.
- **Children’s Services Fund and various non-major funds-- \$123,000:** 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-- \$240,000:** includes funding for various new and replacement equipment.
- **Capital Repair & Replacement funds-- \$670,000:** includes \$620,000 for repairs to the Salt Facility at Road & Bridge and \$50,000 for efficiency improvements on various buildings.

Resources dedicated to maintaining and improving the County’s transportation network are accounted for within the Road and Bridge Fund and comprise approximately 17.6% 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.

**Budgetary Impact—** The fiscal year 2024 budget includes total appropriations, excluding personal services, of \$18.8 million in the Road and Bridge Fund are allocated as follows:

- \$14.5 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment.
- \$3.9 million – Distributions to cities and the Centralia Special Road District
- \$300,000 – Safety improvements in partnership with the State and City of Columbia for the I-70 and HWY 63 interchange.
- \$100,000 – Traffic Calming Pilot Project

**Priority #4–Public safety improvements:** Over the last few years the County has been challenged with the ability to recruit and retain public safety positions, such as Court Marshalls, Sheriff Deputies, and 911 Operators. The fiscal year 2024 budget includes funding for multiple initiatives for public safety aimed at improving the County’s ability to recruit, train and retain skilled professionals. In addition, the County is actively working with the State of Missouri on plans to bring a Regional Law Enforcement Training Center to the County (funding is anticipated to be provided through the capital budget process later in fiscal year 2024).

**Budgetary Impact—** The fiscal year 2024 budget includes total appropriations of \$7.9 million across multiple funds for new public safety initiatives including the restructuring of the County Prosecuting Attorney and Joint Communications offices as follows:

- \$6.1 million for public safety equipment and technology replacement and enhancements
- \$262,000 for an improved 401(a) retirement benefit program for post-certified positions. Boone County is a member of the County Employee’s Retirement Fund (CERF). Currently, unlike other public pension funds such as LAGERS or MOSERS, CERF does not have provision specifically for post-certified positions, which hinders the County’s ability to stay competitive. The County is actively working with CERF and Missouri Legislature to address this issue and in the meantime has created this program to hopefully help address the County’s ability to recruit until a statewide fix is implemented.

**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.

Across all funds combined, sales tax accounts for approximately 75% 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 became effective January 1, 2023. Accordingly, the fiscal year 2024 budget includes increased use 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.

**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 since 2020.

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 2024.

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 2023 and 2024 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	
	2023	2024	%	2023	2024	2023	2024
	<u>Budget</u>	<u>Budget</u>	<u>Chg</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
Operating Revenues	94,566,073	103,678,957	10%	\$ 8,040,612	10,115,937	\$ 769	769
Other Financing Sources ( <i>net of interfund transfers</i> )	466,000	167,925		11,800	10,300	-	-
Planned Use of Fund Balance (net)	<u>42,034,570</u>	<u>21,636,659</u>		<u>131,798</u>	<u>-</u>	<u>8,613</u>	<u>10,287</u>
<b>Total Revenues &amp; Other Sources (<i>net of inter-fund transfers</i>)</b>	<b>\$ <u>137,066,643</u></b>	<b><u>125,483,541</u></b>	<b>-8%</b>	<b>\$ <u>8,184,210</u></b>	<b><u>10,126,237</u></b>	<b>\$ <u>9,382</u></b>	<b><u>11,056</u></b>
<b>Total Expenditures &amp; Other Uses (<i>net of inter-fund transfers</i>)</b>	<b>\$ <u>137,066,643</u></b>	<b><u>125,494,731</u></b>	<b>-8%</b>	<b>\$ <u>8,184,210</u></b>	<b><u>9,656,421</u></b>	<b>\$ <u>9,382</u></b>	<b><u>11,056</u></b>
Projected Net Fund Balance as of December 31		<b>\$ <u>75,254,862</u></b>			<b>\$ <u>6,390,447</u></b>		<b>\$ <u>23,631</u></b>

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

**Budget Summary by Fund Type:** This schedule presents a consolidated budget overview for the government, 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.

## 2024 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	Recovery Act Stimulus Fund
<b>FINANCIAL SOURCES:</b>						
<b>Revenues</b>						
Property Taxes	\$ 4,894,922	2,075,100	-	-	-	-
Assessments	-	-	-	-	-	-
Sales Taxes	23,198,642	21,137,757	5,261,406	10,055,021	13,848,242	-
Franchise Taxes	163,000	-	-	-	-	-
Licenses and Permits	711,910	9,325	-	-	-	-
Intergovernmental	2,943,801	2,917,222	-	-	114,890	2,500,000
Charges for Services	4,465,374	126,135	300	-	350	-
Fines and Forfeitures	16,000	-	-	-	-	-
Interest	815,111	260,575	32,100	98,000	340,000	-
Hospital Lease	-	-	-	-	-	-
Other	4,207,777	47,698	7,235	-	27,250	-
<b>Total Revenues</b>	<b>41,416,537</b>	<b>26,573,812</b>	<b>5,301,041</b>	<b>10,153,021</b>	<b>14,330,732</b>	<b>2,500,000</b>
<b>Other Financing Sources</b>						
Transfer In from other funds	2,527,690	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,000	114,175	52,750	-	-	-
<b>Total Other Financing Sources</b>	<b>2,528,690</b>	<b>114,175</b>	<b>52,750</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Planned Use of Fund Balance</b>	<b>3,222,084</b>	<b>-</b>	<b>926</b>	<b>5,057,283</b>	<b>12,889,484</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 47,167,311</b>	<b>26,687,987</b>	<b>5,354,717</b>	<b>15,210,304</b>	<b>27,220,216</b>	<b>2,500,000</b>
<b>FINANCIAL USES:</b>						
<b>Expenditures</b>						
Personal Services	\$ 26,966,076	5,551,452	3,876,792	542,178	7,395,688	-
Materials & Supplies	1,118,508	2,842,845	129,991	6,592	814,421	-
Dues Travel & Training	577,307	54,537	48,252	23,545	328,273	-
Utilities	566,264	133,248	49,620	4,211	527,357	-
Vehicle Expense	395,480	937,925	-	-	35,371	-
Equip & Bldg Maintenance	472,656	131,293	30,573	1,097	638,935	-
Contractual Services	5,795,743	11,102,623	238,937	14,051,015	2,843,833	-
Debt Service (Principal and Interest)	-	-	-	-	-	-
Emergency	1,070,000	250,000	25,000	15,000	100,000	-
Other	7,477,561	1,884,232	160,192	551,401	3,115,866	-
Fixed Assets (New & Replacement)	2,720,186	1,505,400	795,360	15,265	10,549,410	-
<b>Total Expenditures</b>	<b>47,159,781</b>	<b>24,393,555</b>	<b>5,354,717</b>	<b>15,210,304</b>	<b>26,349,154</b>	<b>-</b>
<b>Other Financing Uses</b>						
Transfer Out to other funds	7,530	-	-	-	871,062	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>7,530</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>871,062</b>	<b>2,500,000</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 47,167,311</b>	<b>24,393,555</b>	<b>5,354,717</b>	<b>15,210,304</b>	<b>27,220,216</b>	<b>2,500,000</b>
<b>FUND BALANCE:</b>						
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 32,866,479</b>	<b>24,611,284</b>	<b>6,095,195</b>	<b>10,191,790</b>	<b>33,670,383</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(3,222,084)	2,294,432	(926)	(5,057,283)	(12,889,484)	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>29,644,395</b>	<b>26,905,716</b>	<b>6,094,269</b>	<b>5,134,507</b>	<b>20,780,899</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(5,343,650)</b>	<b>(6,200,000)</b>	<b>(1,238,686)</b>	<b>-</b>	<b>(6,000,000)</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 24,300,745</b>	<b>20,705,716</b>	<b>4,855,583</b>	<b>5,134,507</b>	<b>14,780,899</b>	<b>-</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>51.53%</b>	<b>84.88%</b>	<b>90.68%</b>	<b>33.76%</b>	<b>56.10%</b>	<b>#DIV/0!</b>

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

<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Private Purpose Trust Funds</b>	<b>Grand Total</b>
-	6,970,022	-	-	6,970,022
70,178	70,178	-	-	70,178
8,000	73,509,068	-	-	73,509,068
-	163,000	-	-	163,000
20,480	741,715	-	-	741,715
563,822	9,039,735	-	-	9,039,735
2,518,731	7,110,890	9,608,466	-	16,719,356
-	16,000	-	-	16,000
86,578	1,632,364	100,440	769	1,733,573
-	-	-	-	-
136,025	4,425,985	407,031	-	4,833,016
<b>3,403,814</b>	<b>103,678,957</b>	<b>10,115,937</b>	<b>769</b>	<b>113,795,663</b>
878,592	3,406,282	-	-	3,406,282
-	-	-	-	-
-	167,925	10,300	-	178,225
<b>878,592</b>	<b>3,574,207</b>	<b>10,300</b>	<b>-</b>	<b>3,584,507</b>
<b>2,761,314</b>	<b>23,931,091</b>	<b>-</b>	<b>10,287</b>	<b>23,941,378</b>
<b>7,043,720</b>	<b>131,184,255</b>	<b>10,126,237</b>	<b>11,056</b>	<b>141,321,548</b>
1,631,537	45,963,723	1,698,692	-	47,662,415
214,620	5,126,977	130,806	-	5,257,783
142,707	1,174,621	24,625	-	1,199,246
3,200	1,283,900	457,470	-	1,741,370
7,500	1,376,276	24,490	-	1,400,766
11,947	1,286,501	480,916	-	1,767,417
1,020,012	35,052,163	5,813,005	-	40,865,168
980,879	980,879	-	-	980,879
12,000	1,472,000	11,000	-	1,483,000
2,895,296	16,084,548	105,617	11,056	16,201,221
107,522	15,693,143	909,800	-	16,602,943
<b>7,027,220</b>	<b>125,494,731</b>	<b>9,656,421</b>	<b>11,056</b>	<b>135,162,208</b>
16,500	3,395,092	-	-	3,395,092
-	-	-	-	-
<b>16,500</b>	<b>3,395,092</b>	<b>-</b>	<b>-</b>	<b>3,395,092</b>
<b>7,043,720</b>	<b>128,889,823</b>	<b>9,656,421</b>	<b>11,056</b>	<b>138,557,300</b>
8,583,116	116,018,247	5,920,631	71,589	122,010,467
-	-	-	-	-
-	-	-	-	-
(2,761,314) *	(21,636,659) *	469,816	(10,287)	(21,177,130) *
<b>5,821,802</b>	<b>94,381,588</b>	<b>6,390,447</b>	<b>61,302</b>	<b>100,833,337</b>
<b>(344,390)</b>	<b>(19,126,726)</b>	<b>-</b>	<b>(37,671)</b>	<b>(19,164,397)</b>
<b>5,477,412</b>	<b>75,254,862</b>	<b>6,390,447</b>	<b>23,631</b>	<b>81,668,940</b>

## 2024 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	\$ 9,645,873	\$ 722,829	\$ 402,774	\$ 97,455	\$ 17,735
Public Safety & Judicial - Courts	2,992,615	214,757	120,745	121,458	4,650
Public Safety & Judicial - Sheriff/Corrections	13,963,141	433,805	155,334	376,207	349,731
Public Safety & Judicial - Prosecuting Attorney	3,697,240	67,764	53,670	12,389	7,620
Public Safety & Judicial - 911 & Emergency Mgmt	7,395,688	814,421	328,273	527,357	35,371
Public Safety & Judicial - Other	671,503	5,520	4,002	1,875	-
Environment, Protective Inspection & Infrastructure	6,920,680	2,858,520	82,621	141,432	959,669
Community Health & Public Services	676,983	9,361	27,202	5,727	1,500
Other	-	-	-	-	-
Total	\$ 45,963,723	\$ 5,126,977	\$ 1,174,621	\$ 1,283,900	\$ 1,376,276

\* Includes land-line phones, cell phones, and data communications; also includes building utilities for those facilities housing a single office or department. Utilities for facilities housing multiple offices are accounted for in an internal service fund and reflected in the departmental cost as "Facilities Internal Service Charge", included in Other.

This matrix illustrates the relationship of expenditures by function to the various classifications of expenditure. From this matrix, the reader can understand the extent to which specific classifications of expenditures are significant to any given functional area. For instance, this matrix shows the extent to which personnel costs or fixed asset costs comprise a significant portion of the operating budget for a given functional area.

Within the matrix shown above and on the previous page, costs associated with fixed assets used in operations (vehicles, equipment, etc.) are presented in a separate category. In the matrix presented on the following page, the budgetary amounts for such assets are included in the totals presented for each department. Additional information regarding fixed assets is presented in the *Personnel and Fixed Asset Summaries* tab section of this document.

(continued from previous page)

<b>Equip &amp; Bldg Maintenance</b>	<b>Contractual Services</b>	<b>Debt Service (Principal &amp; Interest)</b>	<b>Emergency &amp; Other</b>	<b>Fixed Assets New/Replace</b>	<b>Total Expenditures</b>	<b>Other Financing Uses</b>	<b>Combined Total</b>
\$ 375,290	\$ 3,780,664	\$ -	\$ 3,877,590	\$ 2,098,700	\$ <b>21,018,910</b>	\$ 2,500,000	\$ 23,518,910
40,640	825,088	-	1,007,095	431,242	<b>5,758,290</b>	-	5,758,290
91,283	1,118,154	-	1,966,114	1,015,943	<b>19,469,712</b>	7,530	19,477,242
4,688	7,840	-	343,733	6,733	<b>4,201,677</b>	16,500	4,218,177
638,935	2,845,333	-	3,278,316	10,549,410	<b>26,413,104</b>	871,062	27,284,166
960	414,673	-	238,651	-	<b>1,337,184</b>	-	1,337,184
133,068	11,796,137	-	2,321,673	1,572,764	<b>26,786,564</b>	-	26,786,564
1,637	14,264,274	-	4,462,126	18,351	<b>19,467,161</b>	-	19,467,161
-	-	980,879	61,250	-	<b>1,042,129</b>	-	1,042,129
<b>\$ 1,286,501</b>	<b>\$ 35,052,163</b>	<b>\$ 980,879</b>	<b>\$ 17,556,548</b>	<b>\$ 15,693,143</b>	<b>\$ 125,494,731</b>	<b>\$ 3,395,092</b>	<b>\$ 128,889,823</b>

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.



# 2024 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

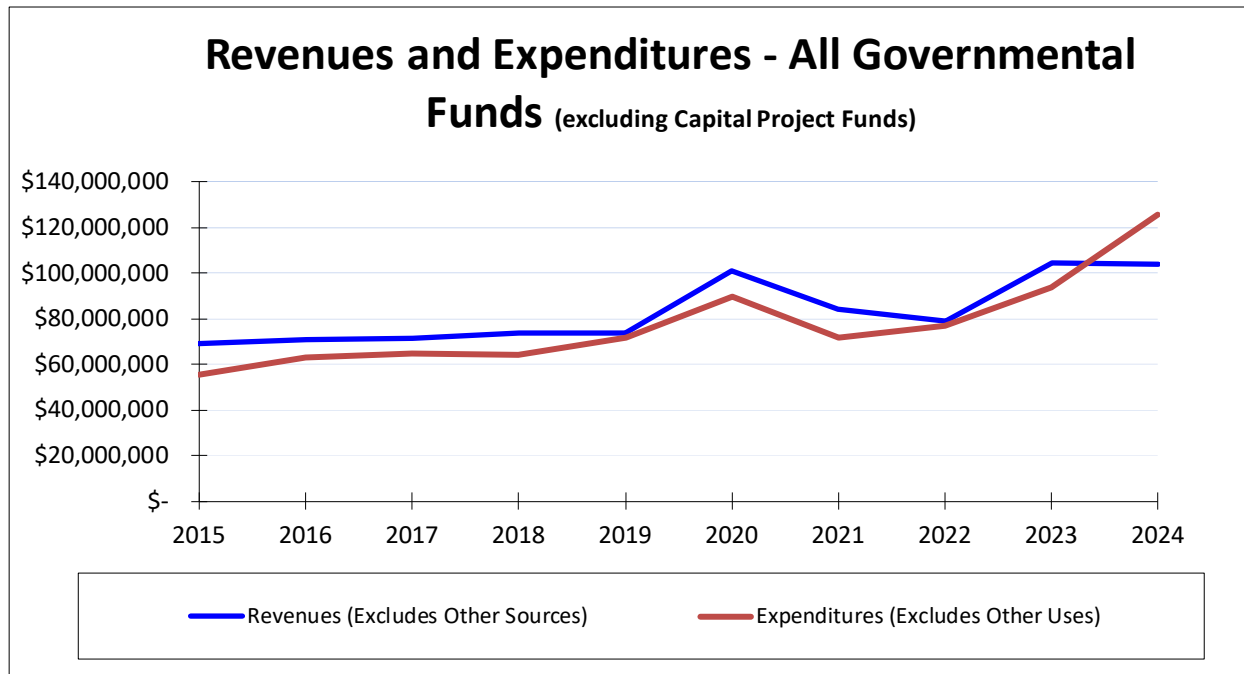
Functional Area		Major Funds								
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non-Major Funds	Total Governmental Funds	
General Government Operations										
1110	Auditor	\$ 861,808	-	-	-	-	-	-	861,808	
1115	Human Resources & Risk Mgmt	579,131	-	-	-	-	-	-	579,131	
1118	Purchasing	465,076	-	-	-	-	-	-	465,076	
1121	County Commission	821,097	-	-	-	-	-	-	821,097	
1122	County Association Dues	51,868	-	-	-	-	-	-	51,868	
1123	GF Emergency & Contingency	1,188,704	-	-	-	-	-	-	1,188,704	
1125	Centralia Office	9,645	-	-	-	-	-	-	9,645	
1126	County Counselor	597,488	-	-	-	-	-	-	597,488	
1131	GF County Clerk Operations	390,167	-	-	-	-	-	-	390,167	
1132	GF Elections and VR Operations	835,662	-	-	-	-	-	-		
2300	Election Services Fund Operations	-	-	-	-	-	-	116,525	952,187	
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	-	-		
1133	GF Election Activities	910,900	-	-	-	-	-	-	910,900	
1140	Treasurer	447,845	-	-	-	-	-	-	447,845	
1150	GF Collector	851,693	-	-	-	-	-	-		
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	-	322,271	1,173,964	
1160	GF Recorder	713,837	-	-	-	-	-	-		
2800	Record Preservation Fund Activity	-	-	-	-	-	-	327,085	1,040,922	
1170	GF IT Administration	754,206	-	-	-	-	-	-	754,206	
1171	GF IT Facilities Security	163,330	-	-	-	-	-	-	163,330	
1172	GF IT Hardware & Software	3,053,603	-	-	-	-	-	-	3,053,603	
1173	GF IT Software Development	804,002	-	-	-	-	-	-	804,002	
1174	GF IT Technical Support	944,360	-	-	-	-	-	-	944,360	
1176	GF IT GIS	404,499	-	-	-	-	-	-	404,499	
1190	GF Non-Departmental	1,446,402	-	-	-	-	-	-	1,446,402	
1191	Safety & Risk Management	13,465	-	-	-	-	-	-	13,465	
1192	Recruitment & Retention	203,945	-	-	-	-	-	-	203,945	
1194	GF IT Mail Services	474,797	-	-	-	-	-	-	474,797	
1195	GF Insurance Activity	975,614	-	-	-	-	-	-	975,614	
1196	GF Records Management Services	18,926	-	-	-	-	-	-	18,926	
2010	Assessment	-	-	-	-	-	-	2,142,290	2,142,290	
2011	Assessment Insurance Activity	-	-	-	-	-	-	10,497	10,497	
2012	ARS IT Hardware & Software	-	-	-	-	-	-	118,172	118,172	
2983	American Rescue Plan Act	-	-	-	-	-	-	-	-	
Sub-Total		17,982,070	-	-	-	-	-	3,036,840	21,018,910	
Public Safety & Judicial - Courts										
1210	GF Court Operations	2,559,481	-	-	-	-	-	-	2,559,481	
1221	GF Circuit Clerk	652,544	-	-	-	-	-	-	652,544	
1230	GF Jury Costs	102,300	-	-	-	-	-	-	102,300	
1241	GF Juvenile Office	634,840	-	-	-	-	-	-	634,840	
1242	GF Juvenile Detention	708,957	-	-	-	-	-	-	708,957	
1243	GF Juvenile Grants	57,791	-	-	-	-	-	-	57,791	
1244	GF Court Ops Grants	-	-	-	-	-	-	-	-	
1245	GF Treatment Court Grants	-	-	-	-	-	-	-	-	
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	-	16,850	16,850	
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	-	23,000	23,000	
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	-	208,725	208,725	
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	-	25,080	25,080	
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	-	47,560	47,560	
2860	GARNISHMENT FEE FD Circuit Clerk Garnishm	-	-	-	-	-	-	17,000	17,000	
2870	JJ Preservation Juvenile Office	-	-	-	-	-	-	90,662	90,662	
2871	JJ Preservation Juvenile Detention	-	-	-	-	-	-	59,773	59,773	
2904	LEST Alt Sentencing Programs	-	-	329,405	-	-	-	-	329,405	
2908	LEST Court Ops/Alt Sent Prog	-	-	224,322	-	-	-	-	224,322	
Sub-Total		4,715,913	-	553,727	-	-	-	488,650	5,758,290	
Public Safety & Judicial - Sheriff & Corrections										
1228	GF Sheriff/Detention Administration	3,807,641	-	-	-	-	-	-	3,807,641	
1251	GF Sheriff Operations	4,950,491	-	-	-	-	-	-	4,950,491	
1253	GF Sheriff Grants	436,481	-	-	-	-	-	-	436,481	
1255	GF Detention Operations	5,816,615	-	-	-	-	-	-	5,816,615	
2510	SH Training Fund Activity	-	-	-	-	-	-	16,400	16,400	
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	-	7,800	7,800	
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	-	430	430	
2531	Justice Assistance Grant FYX1	-	-	-	-	-	-	36,950	36,950	
2532	Justice Assistance Grant FYX2	-	-	-	-	-	-	36,295	36,295	
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	-	3,500	3,500	
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	36,880	36,880	
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	-	36,400	36,400	
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	-	25,095	25,095	
2901	LEST Sheriff Operations	-	-	2,849,596	-	-	-	-	2,849,596	
2902	LEST Detention Operations	-	-	1,059,553	-	-	-	-	1,059,553	
2906	LEST Contract Inmate Housing	-	-	180,000	-	-	-	-	180,000	
2909	LEST Sheriff/Detention Administration	-	-	125,775	-	-	-	-	125,775	
Sub-Total		\$ 15,011,228	-	4,214,924	-	-	-	243,560	19,469,712	

(continued)

Functional Area		Major Funds							
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non-Major Funds	Total Governmental Funds
Public Safety & Judicial - Prosecuting Attorney									
1261	GF Prosecuting Attorney	\$ 3,023,595	-	-	-	-	-	-	3,023,595
1262	GF Pros Atrny Victim Witness	409,972	-	-	-	-	-	-	409,972
1263	Pros Attrny Child Support Enforcement	262,838	-	-	-	-	-	-	262,838
2600	Pros Attrny Training Fund Activity	-	-	-	-	-	-	5,622	5,622
2610	Pros Attrny Tax Collection	-	-	-	-	-	-	24,074	24,074
2620	Pros Attrny Contingency	-	-	-	-	-	-	20,000	20,000
2640	Pros Attrny Forfeiture	-	-	-	-	-	-	1,000	1,000
2650	Pros Attrny Admin Handling Cost	-	-	-	-	-	-	955	955
2651	Pros Attrny Bad Check	-	-	-	-	-	-	155	155
2903	LEST Prosecuting Attorney	-	-	453,466	-	-	-	-	453,466
	Sub-Total	3,696,405	-	453,466	-	-	-	51,806	4,201,677
Public Safety & Judicial - 911 & Emergency Management									
2101	LEPC-CEPF Grant	-	-	-	-	-	-	3,950	3,950
2700	911/EM Non-Departmental	-	-	-	-	1,916,387	-	-	1,916,387
2701	BOCO Joint Comm 911 Operations	-	-	-	-	5,268,003	-	-	5,268,003
2702	Emergency Management Operations	-	-	-	-	2,335,901	-	-	2,335,901
2703	911/EM IT Administration	-	-	-	-	3,100	-	-	3,100
2704	BOCO Joint Comm Radio Operations	-	-	-	-	2,525,949	-	-	2,525,949
2705	911/EM FM Building Maintenance	-	-	-	-	480,504	-	-	480,504
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	7,897,079	-	-	7,897,079
2707	Disaster Relief Activities	-	-	-	-	500,000	-	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	3,312,475	-	-	3,312,475
2709	911/EM IT Technical Support	-	-	-	-	679,503	-	-	679,503
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	-	60,000	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	1,331,003	-	-	1,331,003
2712	911/EM Insurance Activity	-	-	-	-	99,250	-	-	99,250
	Sub-Total	-	-	-	-	26,349,154	-	63,950	26,413,104
Public Safety & Judicial - Other									
1200	Public Administrator	745,027	-	-	-	-	-	-	745,027
1280	Medical Examiner	411,573	-	-	-	-	-	-	411,573
1285	GF District Defender	47,984	-	-	-	-	-	-	47,984
2900	LEST Non-Departmental	-	-	132,600	-	-	-	-	132,600
	Sub-Total	1,204,584	-	132,600	-	-	-	-	1,337,184
Environment, Protective Inspection & Infrastructure									
1360	GF RM Solid Waste	172,356	-	-	-	-	-	-	172,356
1710	GF RM Land Use Planning	566,098	-	-	-	-	-	-	566,098
1711	GF RM Administration	592,523	-	-	-	-	-	-	592,523
1720	GF RM Building Inspection	699,094	-	-	-	-	-	-	699,094
1725	GF RM Stormwater Planning	357,688	-	-	-	-	-	-	357,688
2040	R&B Road Maintenance	-	8,368,924	-	-	-	-	-	8,368,924
2041	RM Road Infrastructure Rehab Preservation	-	5,252,000	-	-	-	-	-	5,252,000
2042	R&B Fleet Mntc Operations	-	1,782,366	-	-	-	-	-	1,782,366
2043	R&B Traffic/Sign	-	180,080	-	-	-	-	-	180,080
2044	R&B Administration	-	386,152	-	-	-	-	-	386,152
2045	RM Road Inspection	-	348,045	-	-	-	-	-	348,045
2046	RM Stormwater Planning	-	355,906	-	-	-	-	-	355,906
2047	R&B Facilities Mntc/Custodial	-	1,006,427	-	-	-	-	-	1,006,427
2048	R&B Insurance Activity	-	247,500	-	-	-	-	-	247,500
2049	R&B Non-Departmental	-	5,154,557	-	-	-	-	-	5,154,557
2081	RM Administration R&B Fund	-	568,027	-	-	-	-	-	568,027
2082	RM Engineering R&B Fund	-	605,499	-	-	-	-	-	605,499
2083	R&B IT Hardware & Software	-	138,072	-	-	-	-	-	138,072
	Sub-Total	2,393,009	24,393,555	-	-	-	-	-	26,786,564
Community Health & Public Services									
1410	Public Health Services	1,627,310	-	-	-	-	-	-	1,627,310
1420	GF Community Services Administration	56,430	-	-	-	-	-	-	56,430
1430	Civic Services	124,000	-	-	-	-	-	-	124,000
1730	Animal Control	290,832	-	-	-	-	-	-	290,832
2030	Domestic Violence Fund Activity	-	-	-	-	-	-	23,818	23,818
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	-	1,870,579	1,870,579
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	-	108,888	108,888
2160	CSF Community Services Administration	-	-	-	1,060,304	-	-	-	1,060,304
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	-	650,000
2162	CSF Program Funding	-	-	-	13,500,000	-	-	-	13,500,000
	Sub-Total	2,098,572	-	-	15,210,304	-	-	2,158,285	19,467,161
Other									
1510	Economic Support	58,000	-	-	-	-	-	-	58,000
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	-	871,063	871,063
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	-	67,712	67,712
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	-	14,125	14,125
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	-	10,685	10,685
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	-	5,850	5,850
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	-	14,694	14,694
	Sub-Total	\$ 58,000	-	-	-	-	-	984,129	1,042,129
	Total Expenditures	47,159,781	24,393,555	5,354,717	15,210,304	26,349,154	-	7,027,220	125,494,731
	Other Financing Uses	7,530	-	-	-	871,062	2,500,000	16,500	3,395,092
	Grand Total	\$ 47,167,311	24,393,555	5,354,717	15,210,304	27,220,216	2,500,000	7,043,720	128,889,823

# 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.
- **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 2024 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 2024 revenue projection for all governmental funds combined (excluding capital project funds) reflects total revenue of \$103.6 million, which represents a 10% increase over the prior year’s revenue budget (as amended) of \$94.5 million, or a \$9.1 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	2022 (Actual)	2023 (Budget)	2023 (Estimated)	2024 (Budget)	% Change 24 Budget over 23 Budget	% of Total Budget
Property Taxes	\$ 6,416,525	6,510,975	6,738,500	6,970,022	7%	7%
Assessments	98,913	71,012	72,006	70,178	-1%	0.0%
Sales Taxes	62,235,930	68,080,000	71,983,979	73,509,068	8%	70.9%
Franchise Taxes	159,330	163,000	145,460	163,000	0%	0.2%
Licenses and Permits	754,589	683,785	800,427	741,715	8%	0.7%
Intergovernmental	6,196,496	8,813,593	13,482,084	9,039,735	3%	8.7%
Charges for Services & Interfund Services Provided	7,353,341	6,722,324	6,598,945	7,110,890	6%	6.9%
Fines and Forfeitures	10,092	16,000	16,000	16,000	0%	0.0%
Interest	(7,385,825)	925,067	2,145,812	1,632,364	76%	1.6%
Hospital Lease	0	0	0	0		0.0%
Other*	2,887,188	2,580,317	2,743,886	4,425,985	72%	4.3%
<b>Total Revenues</b>	<b>\$ 78,726,579</b>	<b>94,566,073</b>	<b>104,727,099</b>	<b>103,678,957</b>	<b>10%</b>	<b>100.0%</b>

\*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 %, 32 %, and 12 %, 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.

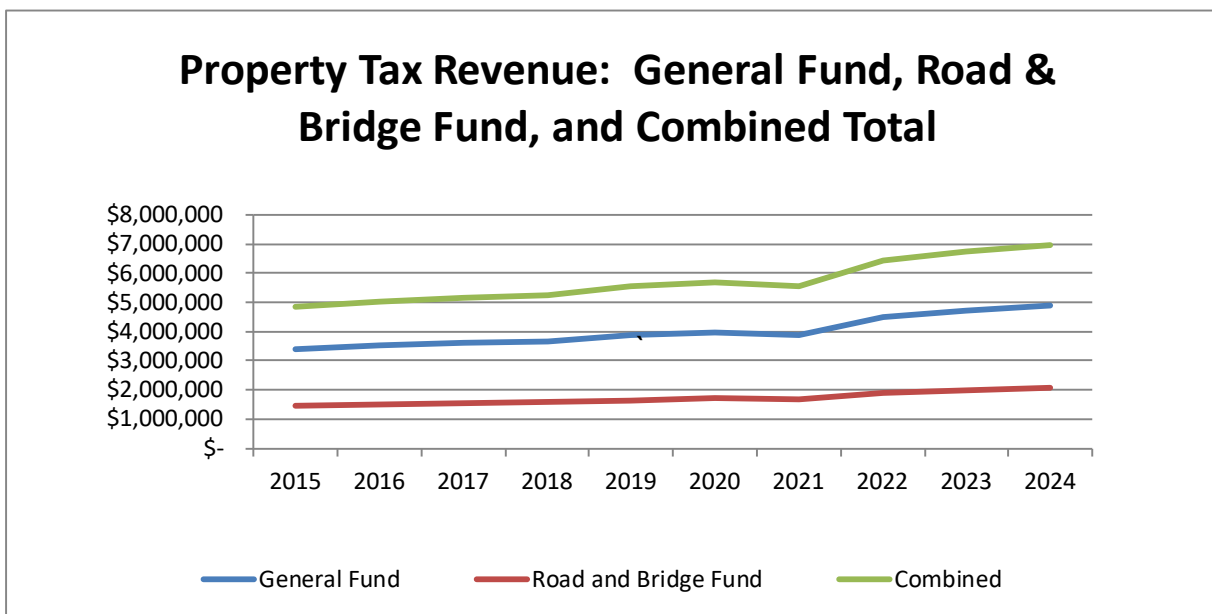
Assessed valuation generally grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County exceeds \$3.5 billion. The fiscal year 2024 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.



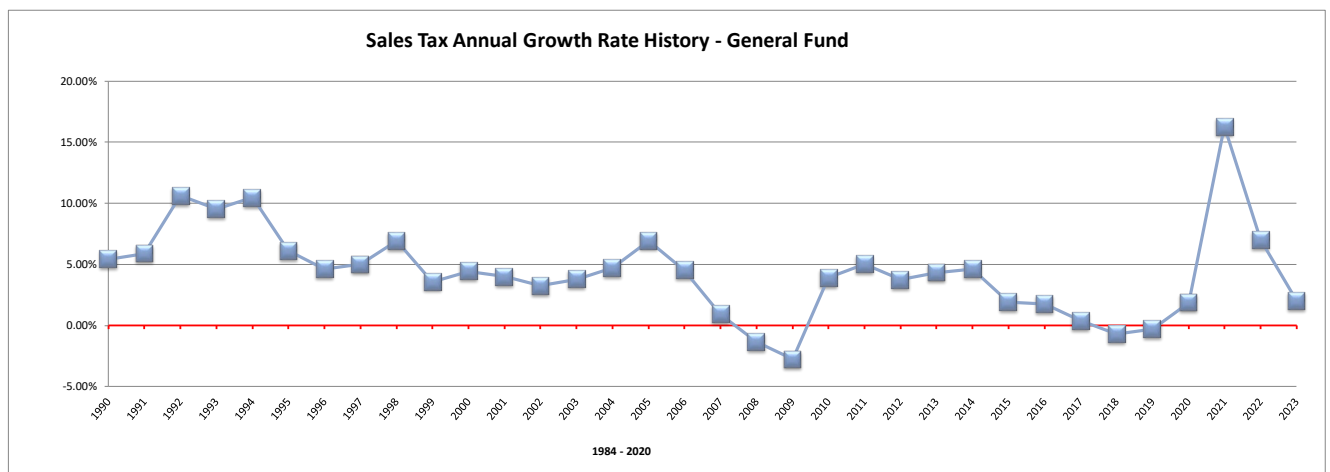
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General 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 (70.9% 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 70.9% 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.



In April 2022, Boone County voters approved to apply the combined local sales tax rate to remote sales as a voter-approved Use Tax. Retail transactions are subject to either sales tax or use tax, but never both. The fiscal year 2024 budget includes \$9.21 million in anticipated 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.**

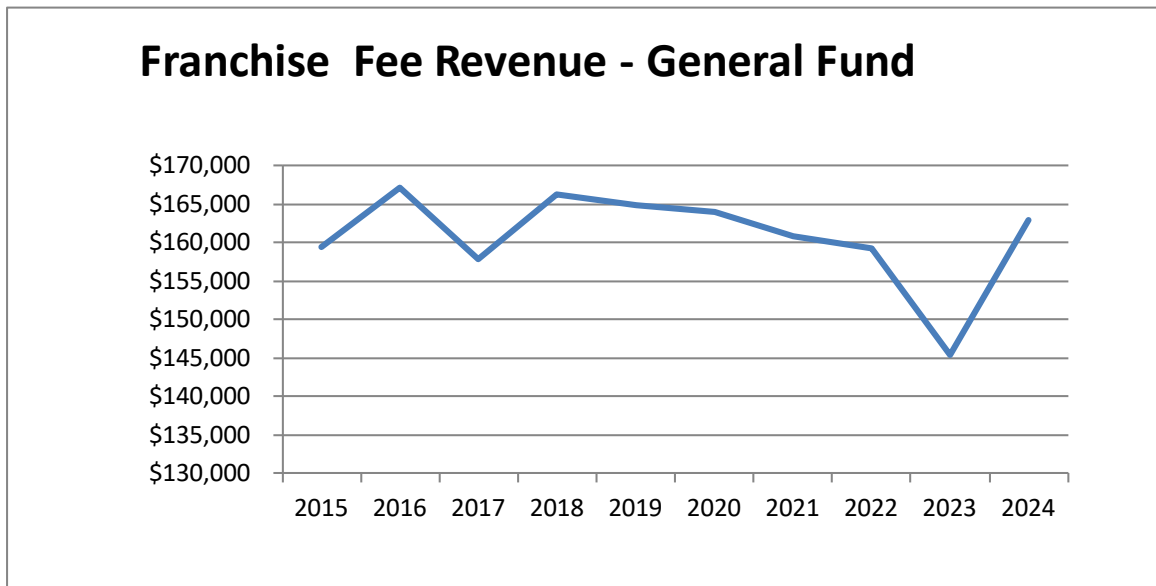
This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. is the sole source of revenue for the Community Children's Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County's other sales tax levies.)

**Three-eighths cent permanent sales tax for the 911/Emergency Management Fund.**

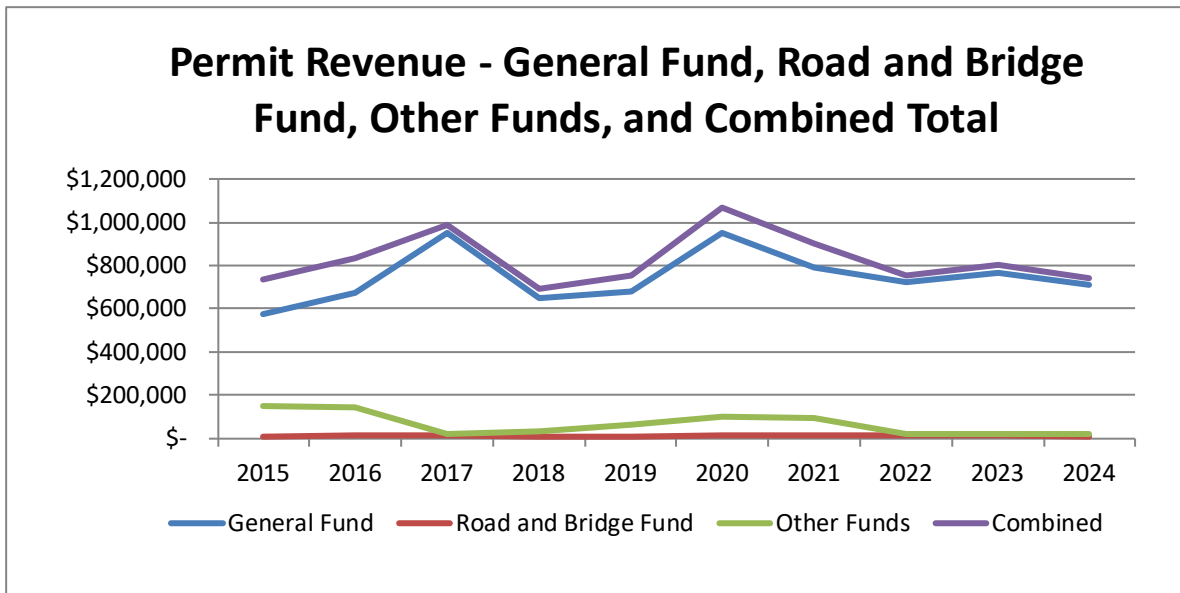
This sales tax was approved by voters in April 2013 and became effective October 1, 2013.

**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 2024 compared to the current year.

### **Intergovernmental Revenues (8.7% of total revenue)**

The County receives substantial revenue from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues.

Grants awarded to the County reflect the fiscal year of the granting agency which is usually different than the County's fiscal year. The County's budget reflects only those grant revenues and expenditures associated with awarded grant periods and does not assume the future renewal of existing grants. As a result, the County's budget reflects only that portion of an awarded grant that falls within the County's fiscal year; the budget will be amended upon notification of renewal or extension. In accordance with county fiscal and budget policies, *potential* grants are generally not included in the budget until an award is made to the County, at which time the County Commission amends the budget.



Overall, this revenue category reflects an 3% increase, and is primarily attributable to a \$200,000 increase from state prisoner reimbursement and a \$44,000 increase in the JAG grant revenue out of the Law Enforcement Department of Justice Grant fund.

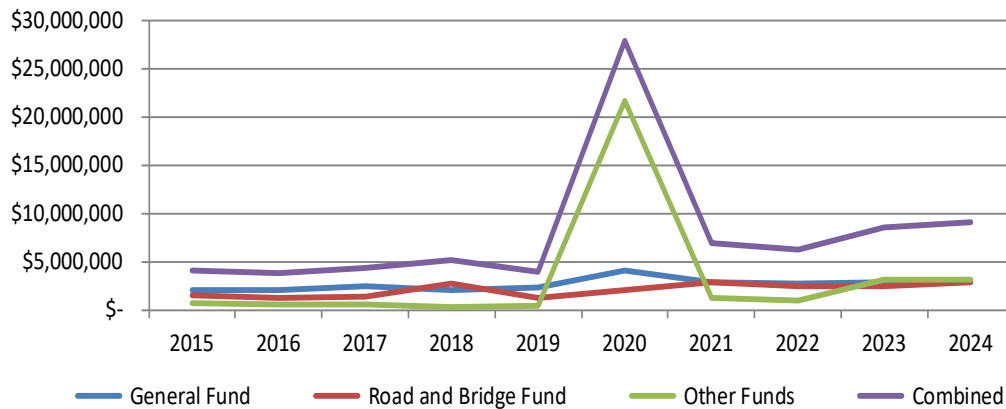
The County's primary intergovernmental revenue sources in fiscal year 2024 include the following:

- Within the General Fund:
  - \$1,400,000 state prisoner per diem reimbursement and \$80,000 state juvenile detention reimbursement.
  - \$1,463,000 various federal and state law enforcement and judicial grants and other circuit court reimbursements.
- Within the Road and Bridge Fund:
  - \$1.6 million Boone County's distribution from the state's County Aid Road Trust (CART) fund (proportionate share of the statewide gasoline tax)
  - \$677,000 Federal grant award for bridge improvements (Ben Williams bridge).
  - \$400,000 Boone County's distribution from the state's motor vehicle sales taxes.
  - \$175,000 Boone County's distribution from the state's motor vehicle licensing fee revenue.
- Within the Assessment Fund:
  - \$243,926 state reimbursement for property tax assessment.
- Within the Recovery Act Stimulus Fund:
  - \$2.5 million standard allowance for lost revenue. (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 \$21.0 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

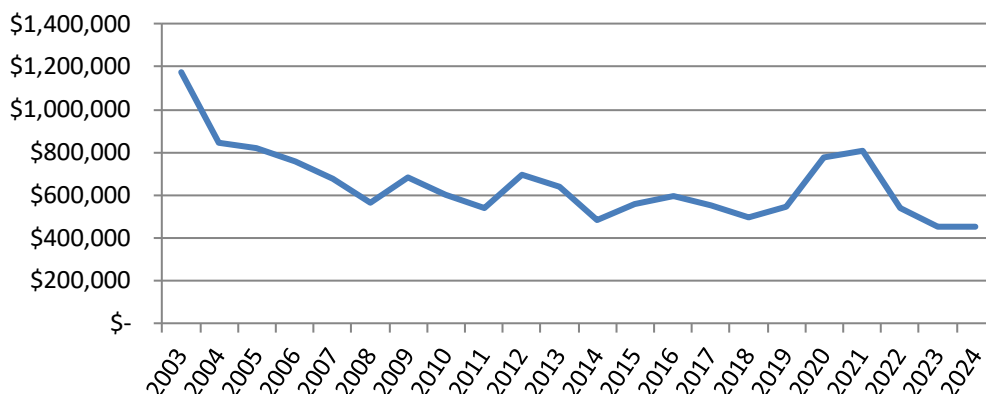


### Charges for Services (6.9% of total revenue)

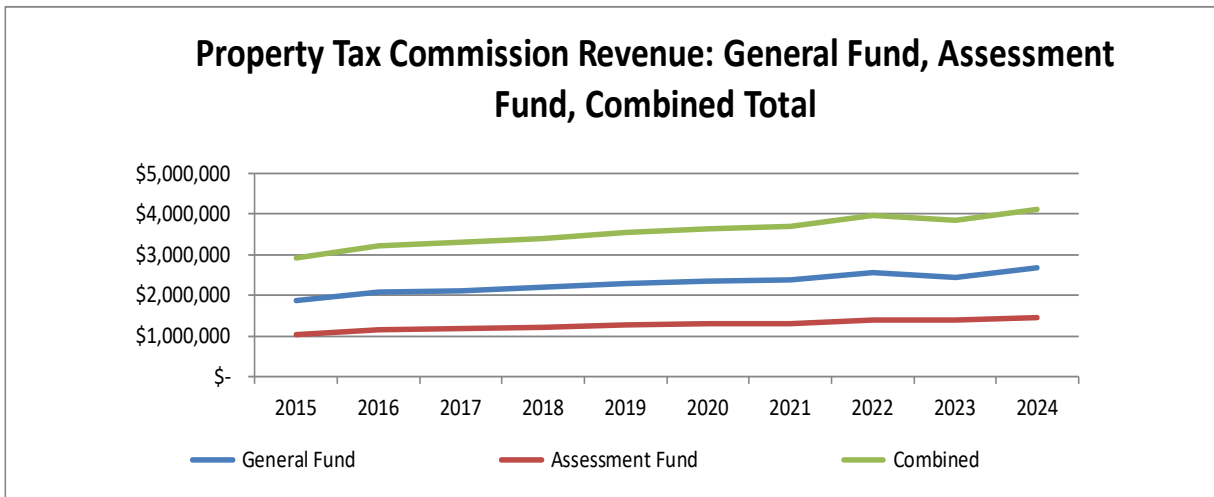
The primary sources of revenue in this category include property tax commission and fees, fees collected through the circuit court, Public Administrator fees, and real estate recording fees.

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 2024 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.



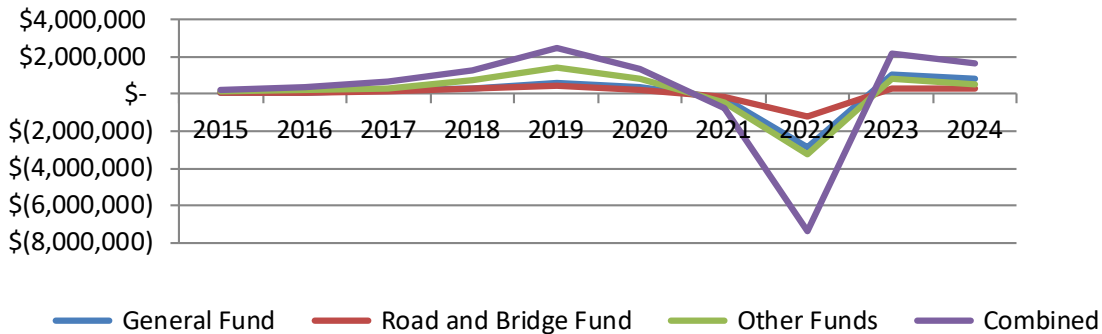
### **Fines and Forfeitures, Interest, and Other Revenues (5.9% of total revenue)**

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.

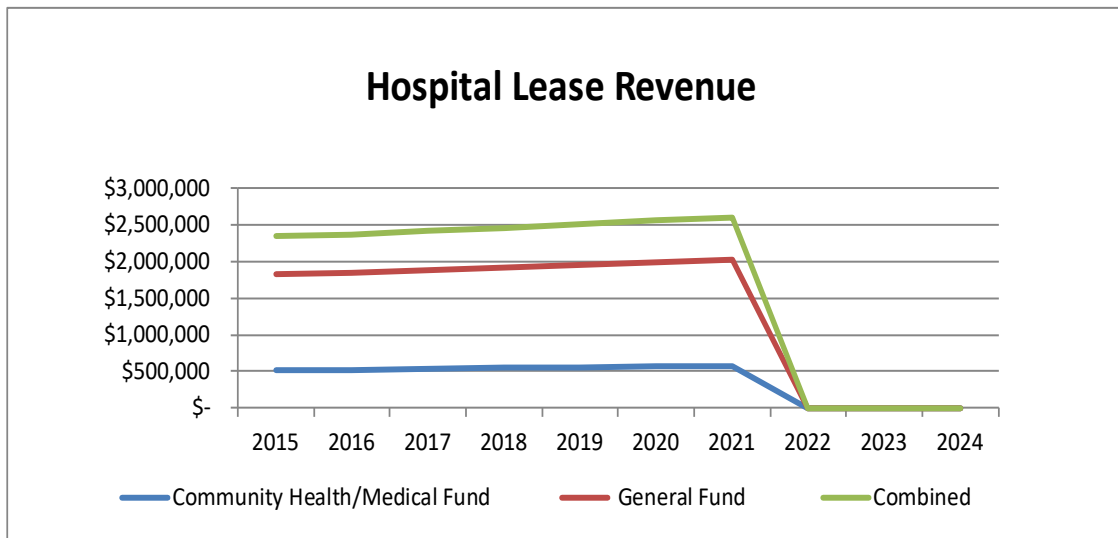
Interest revenue declined significantly after 2007 but increased during 2016 through 2020 as shown in the graph below. This was due to a combination of higher interest rates and higher invested cash balances. Actual investment income for fiscal years 2021 and 2022 were negative; this is primarily because Governmental accounting standards require the County to recognize *unrealized* gains and losses on investments. During 2022, 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 2024, the County expects to earn approximately \$1.6 million 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.



## Expenditure Assumptions and Projections

The FY 2024 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$125.5 million, which represents a 8% decrease over the prior year's budget (as amended) of \$137.1 million, or a \$11.6 million decrease. While the FY 2024 budget reflects a decrease from FY 2023, the FY 2024 budget is still an increase of \$31.8 million when compared to FY 2023 estimated expenditures of \$93.7M. The large variance in FY 2023 budget and estimated expenditures is mostly attributable to turnover, delayed projects and \$16.7 million in anticipated ARPA projects that were budgeted in FY 2023.

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	2022 (Actual)	2023 (Budget)	2023 (Estimated)	2024 (Budget)	% Change 24 Budget over 23 Budget	% of Total Budget
General Government Operations*	\$ 12,448,699	34,013,522	17,650,947	18,920,210	-44%	15.1%
Public Safety & Judicial	28,384,849	44,628,055	31,821,030	45,176,639	1%	35.9%
Environment, Protective Inspection & Infrastructure	17,765,866	23,079,730	21,260,819	25,213,800	9%	20.1%
Community Health & Public Services	11,342,762	17,553,271	12,613,295	19,448,810	11%	15.5%
Fixed Assets (New and Replacement)	6,057,605	16,752,465	9,310,743	15,693,143	-6%	12.5%
Debt Service	976,563	978,009	978,010	980,879	0%	0.8%
Other	66,925	61,591	61,590	61,250	-1%	0.0%
<b>Total Expenditures</b>	<b>\$ 77,043,269</b>	<b>137,066,643</b>	<b>93,696,434</b>	<b>125,494,731</b>	<b>-8%</b>	<b>100.0%</b>

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

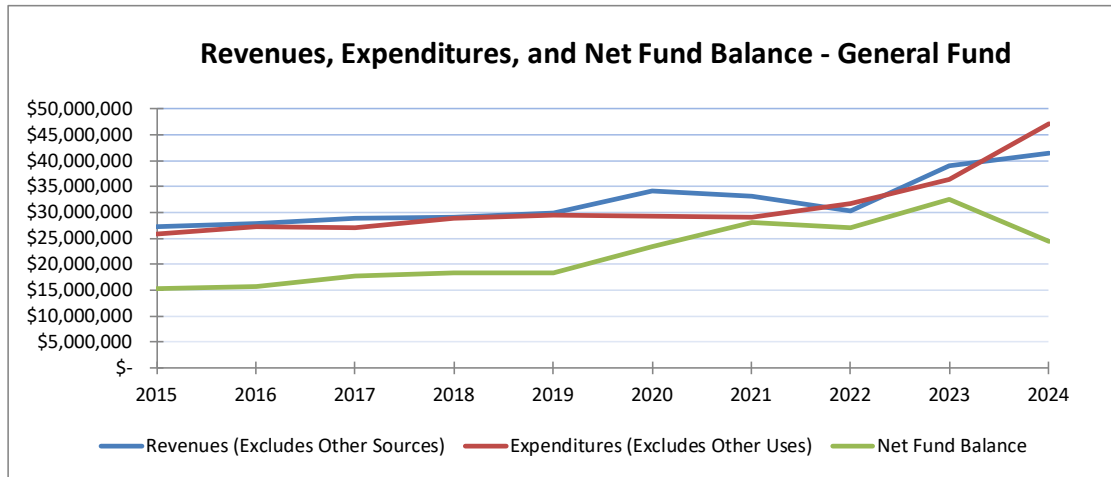
Total fiscal year 2024 expenditures shown in the table above exceed total revenue shown in the table earlier. This occurs whenever revenue earned in one fiscal year accumulates within a given fund and is spent in a subsequent fiscal year, resulting in a *timing difference* between the receipt of revenue 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 2024; 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.

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.



All funds are budgeted to be solvent at the end of fiscal year 2024. 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.

## 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 2024 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, 2024

	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	\$ 29,644,395	26,905,716	6,094,269	5,134,507	20,780,899	5,821,802	
Less: Fund Balance Unavailable for Appropriation	(5,343,650)	(6,200,000)	(1,238,686)	-	(6,000,000)	(344,390)	
Projected Net Fund Balance	\$ \$ 24,300,745	\$ 20,705,716	\$ 4,855,583	\$ 5,134,507	\$ 14,780,899	\$ 5,477,412	
As a percent of expenditures	52%	85%	91%	34%	56%	78%	
# of months expenditures	6.2	10.2	10.9	4.1	6.7	9.4	
Expenditures	\$ 47,159,781	\$ 24,393,555	\$ 5,354,717	\$ 15,210,304	\$ 26,349,154	\$ 7,027,220	

**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, 2024

	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	29,644,395	26,905,716	6,094,269	5,134,507	20,780,899	5,821,802
Projected Fund Balance 1/1	\$ 32,866,479	24,611,284	6,095,195	10,191,790	33,670,383	8,583,116
Projected Change in Fund Balance	\$ (3,222,084)	2,294,432	(926)	(5,057,283)	(12,889,484)	(2,761,314)
Percentage Change	-10%	9%	0%	-50%	-38%	-32%

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 projected decrease in the Community Children's Services Fund is due to the fiscal year 2024 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.

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, 2024, is presented in the *General Information* tab section of this document. Debt service appropriations included in the fiscal year 2024 Budget amount to approximately \$981,000 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, 2024, is expected to exceed \$3.75 billion which results in a legal debt limit of approximately \$375,000,000. Outstanding debt applicable to this constitutional debt limit totals 0.2%, 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. In 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.

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,

*Kyle Rieman*

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.

# History of Boone County

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

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

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

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

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

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

## History of Boone County cont'd

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

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

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

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

# County Office Directory

## Assessor

Kenneth Mohr.....

Roger B. Wilson Government Center, Room 143..... 573-886-4270

## Auditor

Kyle Rieman.....

Roger B. Wilson Government Center, Room 304..... 573-886-4275

## Circuit Clerk

Sherry Terrell.....

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

Chris Wilson, 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

Kayla Jackson-Williams, 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

Kip Kendrick, 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 Management

Christopher Kelley, Director.....

Emergency Communications Center ..... 573-544-7900

## Facilities Maintenance & Custodial Services

Johnny Mays, Director.....

Boone County Annex..... 573-886-4400

## Human Resources & Risk Management

Angela Wehmeyer, Director.....

Boone County Annex..... 573-886-4395

## Information Technology, GIS & Mail Services

Julia Lutz, Director.....

Roger B. Wilson Government Center, Room 220..... 573-886-4315

## Joint Communications (911)

Vacant, Director.....

Emergency Communications Center..... 573-554-1000

## Chief Medical Examiner

Carl Stacy, MD.....

UMC School of Medicine/Pathology..... 573-474-2700

## Resource Management: Planning, Inspection and Engineering

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

Bob Nolte.....

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

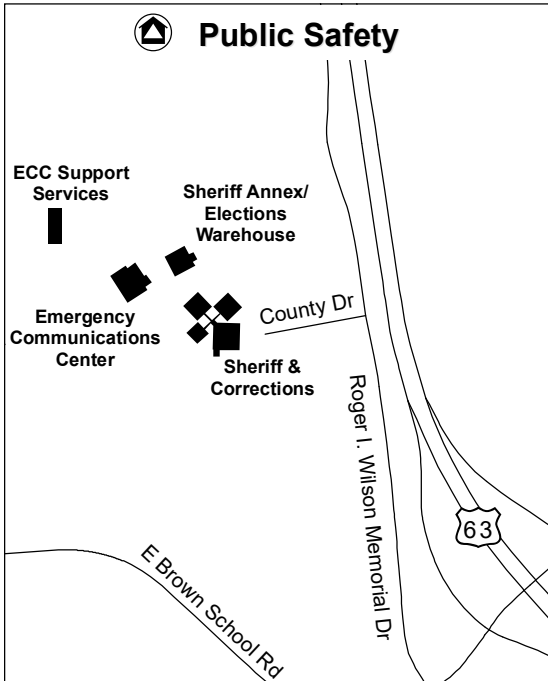
## Treasurer

Jenna Redel.....

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

To access information and contact County Offices, visit the County's official website: [www.showmeboone.com](http://www.showmeboone.com)

# Boone County Facility Locations

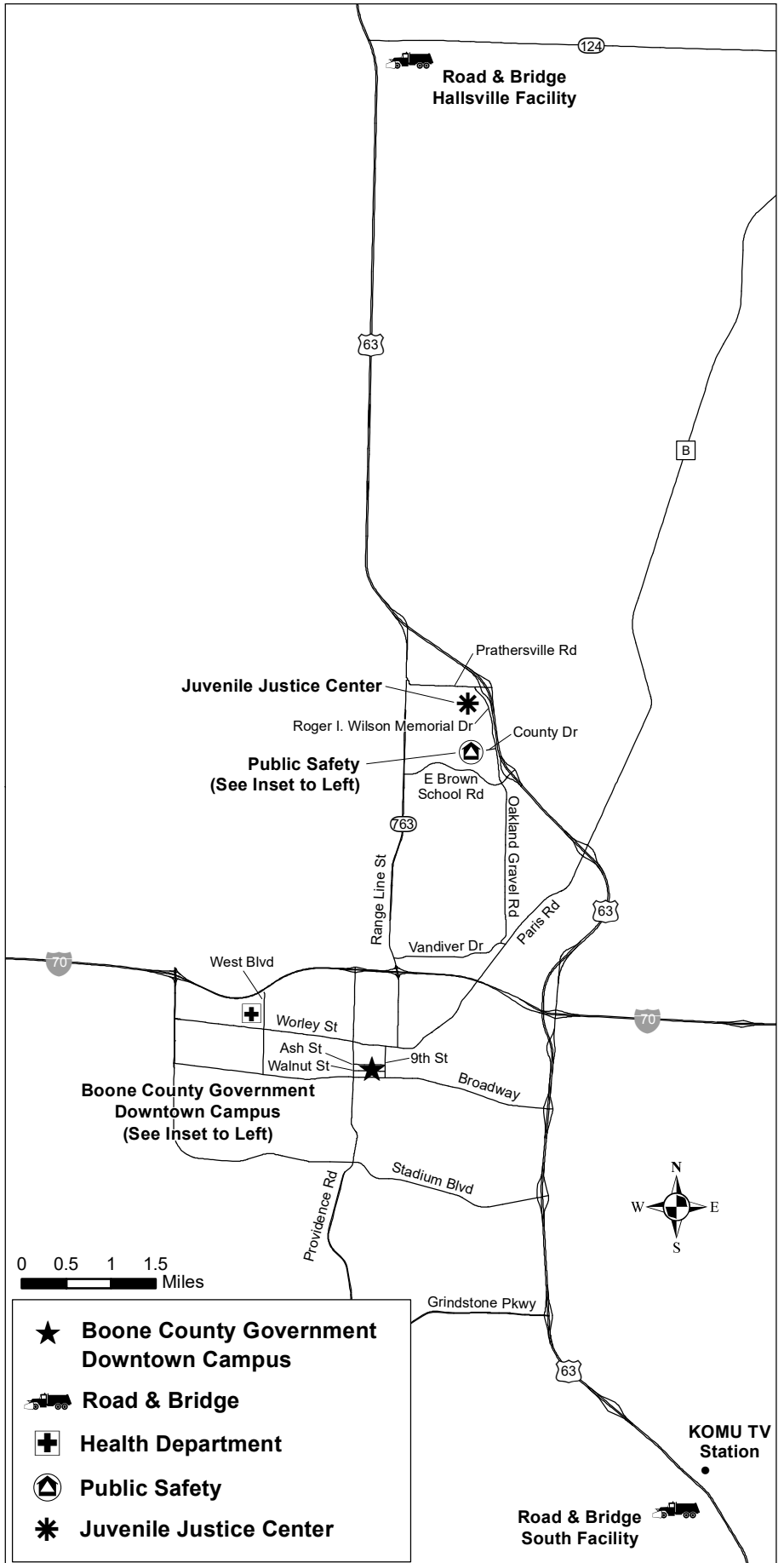


## ★ Boone County Government Downtown Campus



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

Boone County GIS Department

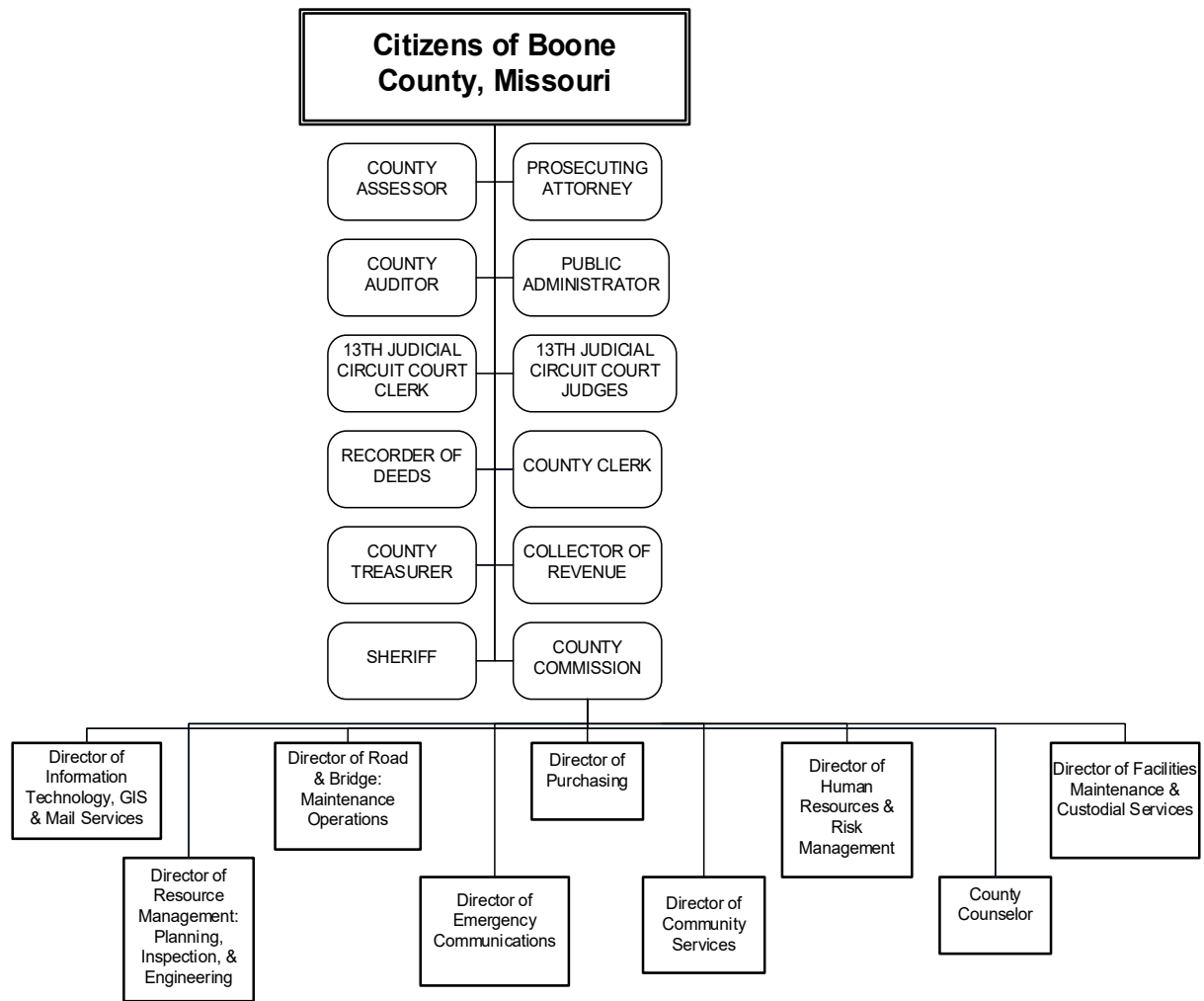


- ★ **Boone County Government Downtown Campus**
- Road & Bridge**
- Health Department**
- Public Safety**
- ✱ **Juvenile Justice Center**

# Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Columbia/Boone County Public Health & Human Services	1005 West Worley St.
Emergency Communication Center	2145 East County Drive
Emergency Communication Center Support Services	2177 East County Drive
Family Support Enforcement & Dept. of Community Services	605 East Walnut
Johnson Building (Public Defender)	601 East Walnut
Juvenile Justice Center	5665 Roger I. Wilson Memorial Drive
Road & Bridge - Hallsville Facility	780 East Highway 124
Road & Bridge - South Facility	5551 South Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Corrections Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2111 County Drive

# Organizational Chart





# Budget Calendar and Process

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first-class non-charter county where the County Auditor serves as Budget Officer.

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

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

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

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

- **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 15<sup>th</sup>:** Statutory deadline for the Circuit Court to submit budget request
- **September 1<sup>st</sup>:** Statutory deadline for submitting budget requests to Auditor
- **September 10<sup>th</sup>:** County Auditor prepares budget requests for offices and agencies not submitting requests by this date
- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15<sup>th</sup>:** County Auditor delivers Proposed Budget to County Commission

## Budget Calendar and Process cont'd

- **November 15<sup>th</sup> through December 15<sup>th</sup>:** County Commission holds public hearings on the Proposed Budget
- **Mid-December:** target adoption of the budget
- **January 10<sup>th</sup>:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10<sup>th</sup> except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31<sup>st</sup>.)

## Budget Revisions and Budget Amendments

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

# **Statutory Provisions Governing Circuit Court Budgets**

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

# Description of the Accounting and Budgeting System

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

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

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

This budgetary document contains information for all funds for which the County Commission or another county elected official is the appropriating authority and for which the County Treasurer maintains custody of the monies. The County’s Annual Comprehensive Financial Report (ACFR) contains some funds in addition to those that are presented in this document. Specifically, the ACFR 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 ACFR includes various fiduciary funds which are not subject to appropriation and therefore are not included in this budgetary document.

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

## Description of the Accounting and Budgeting System cont'd

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

### Basis of Accounting and Budgeting

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

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

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

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

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

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

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

## **Description of the Accounting and Budgeting System cont'd**

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

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

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

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

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

## **Description of Funds**

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The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. Most of the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

## **Description of the Accounting and Budgeting System cont'd**

**Governmental Funds** are used to account for governmental activities.

### **■ General Fund (a major fund)**

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

### **■ Special Revenue Funds**

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

#### **■ Road and Bridge Fund (a major fund)**

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

#### **■ Law Enforcement Services Fund (a major fund)**

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

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

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

#### **■ 911/Emergency Management (a major fund)**

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

#### **■ Other Special Revenue Funds**

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

### **■ Debt Service Funds**

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

## Description of the Accounting and Budgeting System cont'd

### ■ Capital Projects Funds

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

### ■ Neighborhood Improvement District Funds

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

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

### ■ Internal Service Funds

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

### ■ Enterprise Funds

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

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

### ■ Private Purposes (Non-Expendable) Trust Funds

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

### ■ Trust and Agency Funds

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

## Overview of the Fund-Department-Account Code Structure

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



## Description of the Accounting and Budgeting System cont'd

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

**Department Numbers** are four (4) digit numbers 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 Road & Bridge include #2040, #2042, and #2044. 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 & Use Taxes - 03100-03199  
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes - 03200-03299  
This tax is levied on certain franchises, i.e. cable television.
- Licenses and Permits - 03300-03399  
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues - 03400-03499  
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges for Services - 03500-03599  
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits - 03600-03699  
Fines include monies derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any monies derived from confiscating deposits held as a performance guarantee.
- Interest - 03700-03799  
Income on all long term and short-term bank deposits and other investments.
- Miscellaneous - 03800-03899  
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

## **Description of the Accounting and Budgeting System cont'd**

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

# Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<b><i>Special Revenue Funds</i></b>		
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget, subject to certain statutory provisions. The Assessor administers the fund.</p>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget; the Community Services Department administers the budget.</p>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road &amp; Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. It also 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 2028. The County Commission approves the budget.</p>

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

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

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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>
216	Community Children's Services Fund	<p>This fund is established and governed by RSMo 210.861.</p> <p>It accounts for the dedicated revenues derived from a permanent one-quarter cent sales tax approved by voters in 2012. The fund is administered and expended by a Board of Directors, which is appointed by the County Commission. The monies may be used for the purposes described in RSMo 210.861 including counseling, family support, and temporary residential services to persons nineteen years of age or less.</p>

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
217	Road Development Agreements Fund	<p>This fund is established and governed by local policy.</p> <p>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>
218	National Opioid Settlement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for annual payments received from the National Opioid Settlement Trust Fund. The monies may only be spent for certain allowable uses, primarily pertaining to opioid-related public health activities. Also, certain law enforcement and criminal justice costs are allowed. The County Commission approves the budget.</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

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

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

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

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

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

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>
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>

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

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:

- 411- R&B Expansion and Improvement
- 412- Government Center Security Improvement

## ***Neighborhood Improvement District (NID) Funds***

528 Phenora North Sewer

NID funds are established by local policy.

529 Bolli Road Sewer

These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.

A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.

**Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in this budget document.**

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

## *Internal Service Funds*

600	Self-Insured Health Plan	<p>This fund is established by local policy.</p> <p>It accounts for operations of the self-insured health plan for county employees.</p>
601	Self-Insured Dental Plan	<p>This fund is established by local policy.</p> <p>It accounts for operations of the self-insured dental plan for county employees.</p>
602	<p>Self-Insured Workers Compensation</p> <p><i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i></p>	<p>This fund is established by local policy.</p> <p>It accounts for operations for the self-insured workers compensation plan for county employees.</p>
610	Building and Grounds Fund	<p>The fund is established by local policy.</p> <p>This internal service fund accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budgets within the fund.</p>
620	Building and Grounds Capital Repair and Replacement	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings other than the Health Facility, Road and Bridge Maintenance Operations' Facility, and the Fairgrounds. The resources are derived from an annual charge based on square footage. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budget.</p>

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

621	Building Utilities	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budgets.</p>
622	Capital Repair and Replacement Fund – Family Health Center Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center. The County Commission approves the budget.</p>
623	Capital Repair and Replacement Fund – Health Department Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department. The county Commission approves the budget.</p>
624	Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget. The County Commission approves the budget.</p>



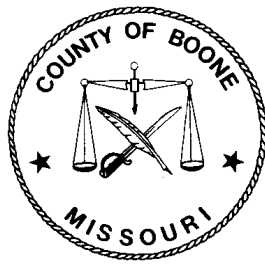
## Overview and Description of Special Revenue and Other Funds cont'd

625	Capital Repair and Replacement Fund – Emergency Communications Center	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for the Emergency Communication Center. The resources are derived from annual appropriations from the annual operating budget. The County Commission approves the budget.</p>
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## Overview and Description of Special Revenue and Other Funds cont'd

### ***Private Purpose Trust Funds***

720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>
721	Union Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Union Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>
723	Rocky Fork Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Rocky Fork Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>



# Fiscal and Budget Policies

Boone County operates under a statutory elective form of government in which specific authority and responsibility are granted to each elected official according to state law. The three-member County Commission has limited ordinance-making powers granted by the Missouri state legislature as well as exclusive control of county property. The County Commission also has final authority over the County Budget, except for certain special revenue funds where state law grants final budget authority to individual elected officials.

County officials are expected to manage public funds in a manner that promotes transparency and accountability; ensures fiscal stability; protects and preserves public assets; and reduces risk and uncertainty while maintaining flexibility. The Fiscal and Budget Policies presented below are intended to guide County officials' decisions and actions to ensure that these goals are achieved. In addition, these policies demonstrate County Officials' commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The Fiscal and Budget Policies presented below were approved by County Commission Order # 550-2017.

## Revenue Policy:

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

## Budget Policy:

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

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

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

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

## Fiscal and Budget Policies cont'd

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

### Grant Policy:

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

## **Fiscal and Budget Policies cont'd**

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

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

### **Capital Improvements Policy:**

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

### **Fixed Assets, Infrastructure Assets, and Capital Asset Policy**

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

### **Financial Accounting and Reporting Policy:**

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

## Fiscal and Budget Policies cont'd

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

### Purchasing Policy:

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- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.
- To the extent allowed by state law, Circuit Court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$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:

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

### Fund Balance and Emergency Appropriation Policy:

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

## Fiscal and Budget Policies cont'd

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

### Enterprise Fund Policy:

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

### Internal Service Fund Policy:

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



# Summary of Long-Term Debt

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

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

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

Debt Service expenditures included in the FY 2024 Budget total \$980,879 which represents approximately 1.0% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$871,062 relate to special obligation bonds associated with land and building acquisition and \$109,817 relate to NID general obligation bonds.

## **Debt payable as of January 1<sup>st</sup> 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%.	313,800
\$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%	185,000
\$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%	53,036
\$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%.	39,000
\$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%	158,746
<b>Total: All General Obligation Debt</b>	<b>\$ <u>749,582</u></b>

## 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.

8,140,000

Total: All Special Obligation Debt

\$ 8,140,000

Total Combined Debt:

\$ 8,889,582

### 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	\$ 749,582

### 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			
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	715,000.00	154,743.76	98,011.23	12,821.43	813,011.23	167,565.19	980,576.42
2029-2033	3,910,000.00	433,893.80	241,218.41	20,097.40	4,151,218.41	453,991.20	4,605,209.61
2034-2038	855,000.00	13,359.38	41,707.40	2,313.07	896,707.40	15,672.45	912,379.85
2039-2043	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$ 8,140,000.00	1,426,471.98	749,582.44	108,667.57	8,889,582.44	1,535,139.55	10,424,721.99

## Summary of Long-Term Debt cont'd

### Legal debt limit:

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State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1<sup>st</sup>, the County's statutory debt limit will exceed \$376,667,900; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$ 3,766,679,000
Constitutional Debt Limit (10%):	\$ 376,667,900
Debt outstanding on January 1 applicable to debt limit:	\$ 749,582
Debt outstanding on January 1 as a percentage of debt limit:	0.2%

# Financial Summaries—

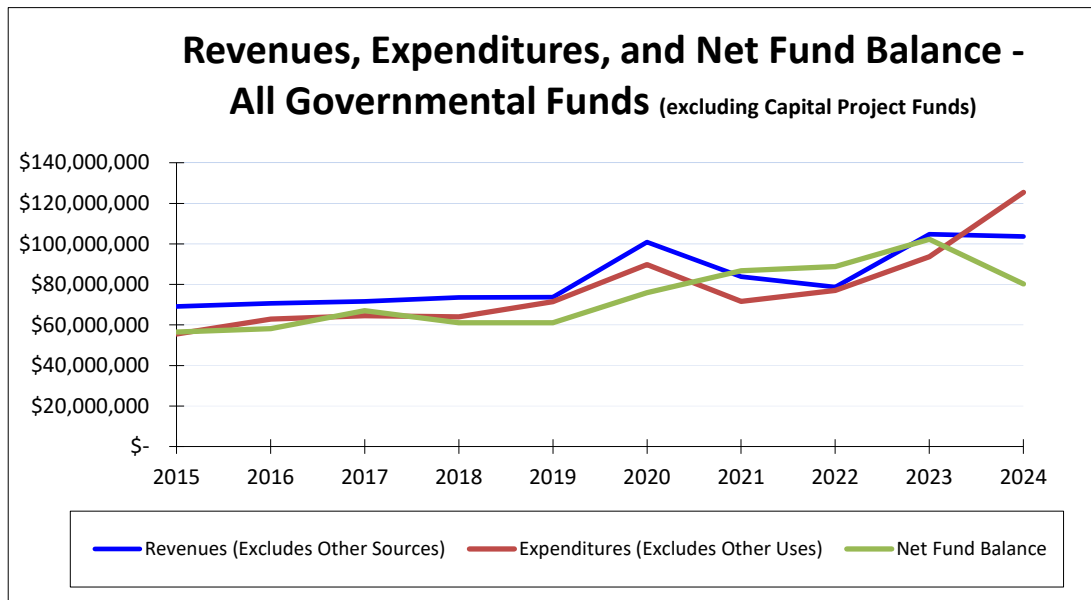
This section contains the following information:

- 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)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Revenues (Excludes Other Sources)	\$69,075,258	\$70,589,700	\$71,635,975	\$73,618,466	\$73,761,128
Expenditures (Excludes Other Uses)	\$55,509,273	\$62,891,547	\$64,540,179	\$64,055,250	\$71,438,224
Net Fund Balance	\$56,465,866	\$58,238,442	\$67,111,011	\$61,133,456	\$61,133,456
	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Revenues (Excludes Other Sources)	\$100,875,291	\$83,870,476	\$78,726,579	\$104,727,099	\$103,678,957
Expenditures (Excludes Other Uses)	\$89,852,484	\$71,643,765	\$77,043,269	\$93,696,434	\$125,494,731
Net Fund Balance	\$75,941,789	\$86,774,064	\$88,873,853	\$102,254,727	\$80,254,862



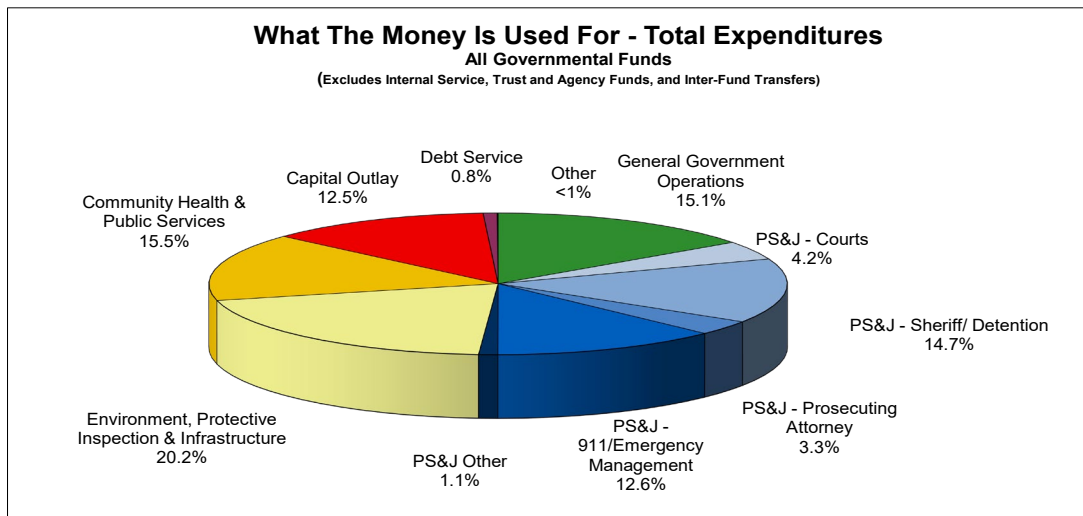
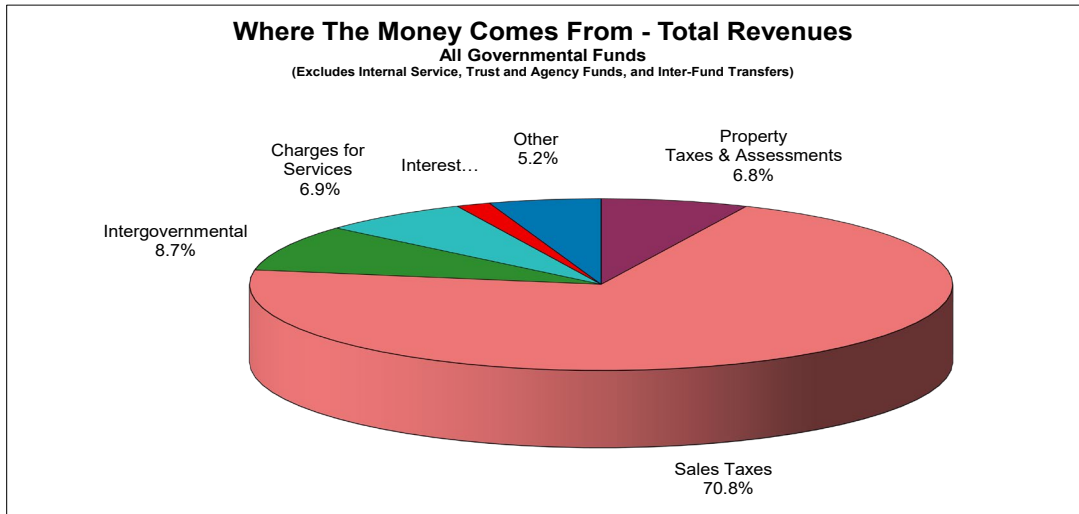
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in the fiscal years shown above are attributable to the following which are explained in further detail within the Budget Message:**

- 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.
- The County received approximately \$10 million from the federal government American Rescue Plan Act (ARPA) in 2021. The County has elected to recognize \$2.5 million in revenue each year for four years (2023-2026).

# Financial Summaries cont'd

## 2024 Budget – All Governmental Funds

(Excluding Capital Project Funds)



### Where The Money Comes From

Property Taxes & Assessments	\$ 7,040,200
Sales Taxes	73,509,068
Intergovernmental	9,039,735
Charges for Services	7,110,890
Interest	1,632,364
Hospital Lease	-
Other	5,346,700
<b>Total Revenues</b>	<b>\$ 103,678,957</b>
Other Financing Sources	3,574,207
Fund Balance Used for Operations	23,931,091
<b>Total Financing Sources</b>	<b>\$ 131,184,255</b>

### What The Money Is Used For

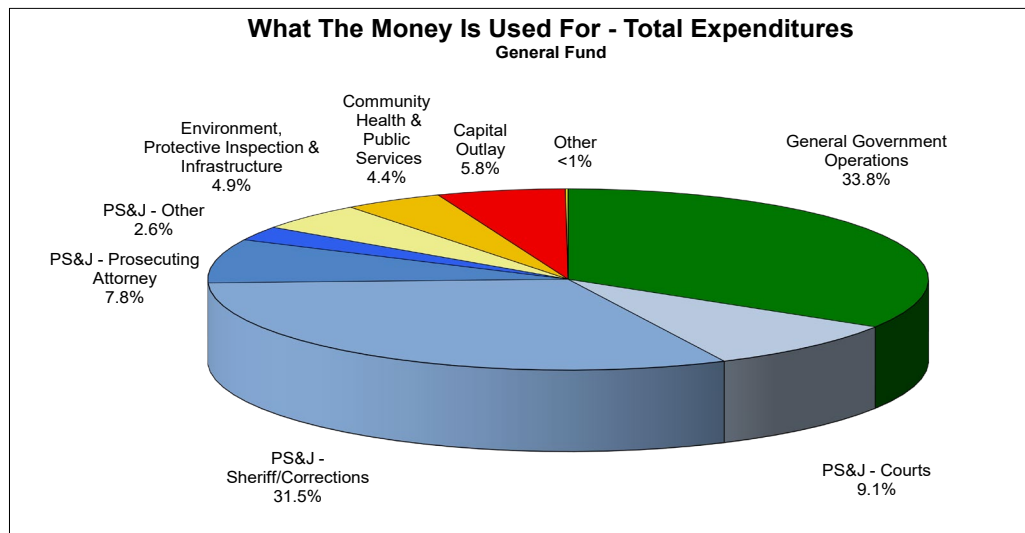
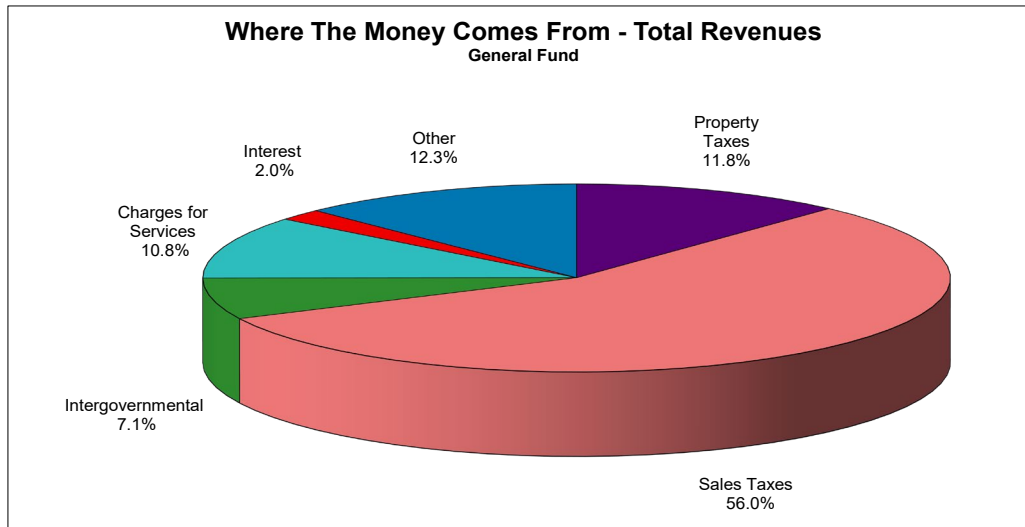
General Government Operations	\$ 18,920,210	**
PS&J - Courts	5,327,048	
PS&J - Sheriff/ Detention	18,453,769	
PS&J - Prosecuting Attorney	4,194,944	
PS&J - 911/Emergency Management	15,863,694	
PS&J - Other	1,337,184	***
Environment, Protective Inspection & Infrastructure	25,213,800	
Community Health & Public Services	19,448,810	
Capital Outlay	15,693,143	
Debt Service	980,879	
Other	61,250	
<b>Total Expenditures</b>	<b>\$ 125,494,731</b>	
Total Other Financing Uses	3,395,092	
<b>Total Financial Uses</b>	<b>\$ 128,889,823</b>	

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

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

# Financial Summaries cont'd

## 2024 Budget – General Fund (Major Fund)



### Where The Money Comes From

Property Taxes	\$ 4,894,922
Sales Taxes	23,198,642
Intergovernmental	2,943,801
Charges for Services	4,465,374
Interest	815,111
Hospital Lease	-
Other	5,098,687
<b>Total Revenues</b>	<b>\$ 41,416,537</b>
Other Financing Sources	2,528,690
Fund Balance Used for Operations	3,222,084
<b>Total Financing Sources</b>	<b>\$ 47,167,311</b>

### What The Money Is Used for

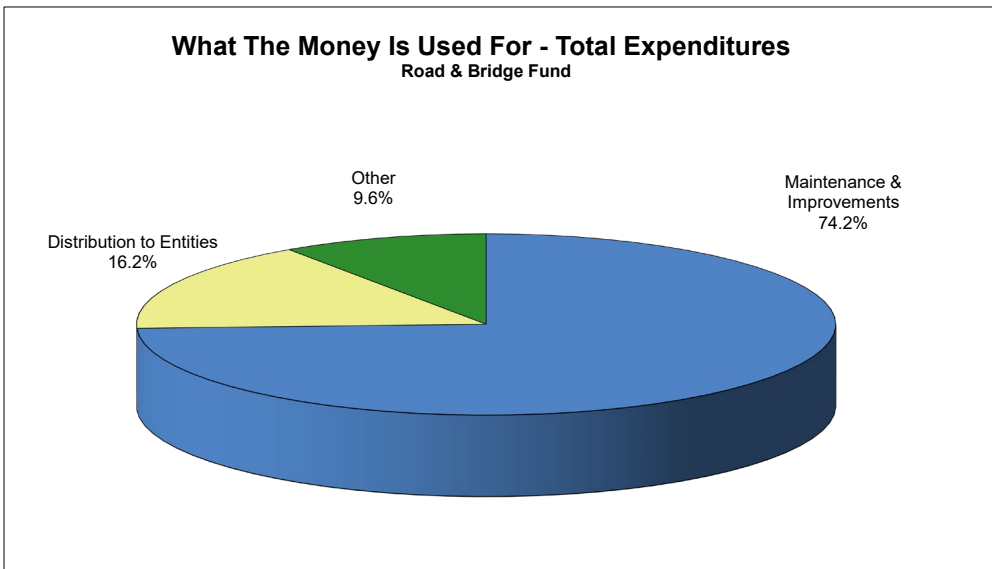
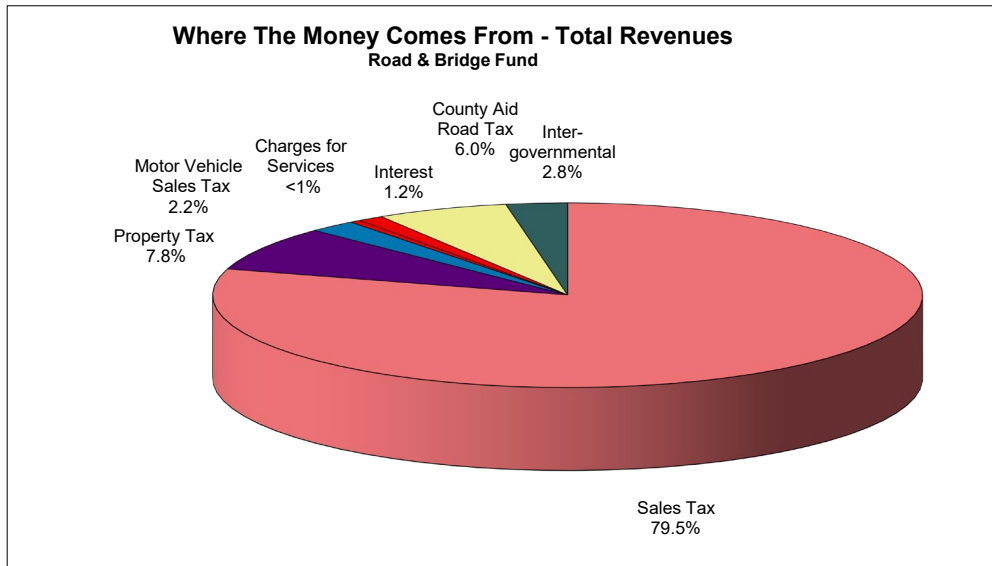
General Government Operations	\$ 15,942,570	**
PS&J - Courts	4,284,671	
PS&J - Sheriff/Detention	14,838,967	
PS&J - Prosecuting Attorney	3,689,672	
PS&J - Other	1,204,584	***
Environment, Protective Inspection & Infrastructure	2,325,645	
Community Health & Public Services	2,095,486	
Capital Outlay	2,720,186	
Debt Service	-	
Other	58,000	
<b>Total Expenditures</b>	<b>47,159,781</b>	
Total Other Financing Uses	7,530	
<b>Total Financial Uses</b>	<b>\$ 47,167,311</b>	

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

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

# Financial Summaries cont'd

## 2024 Budget – Road & Bridge Fund (Major Fund)



### Where The Money Comes From

Sales Tax	\$ 21,137,757
Property Tax	2,075,100
Motor Vehicle Sales Tax	575,000
Charges for Services	126,135
Interest & Other	317,598
County Aid Road Tax	1,600,000
Intergovernmental	742,222
Total Revenues	<u>\$ 26,573,812</u>
Other Financing Sources	114,175
Fund Balance Used for Operations	-
Total Financing Sources	<u>\$ 26,687,987</u>

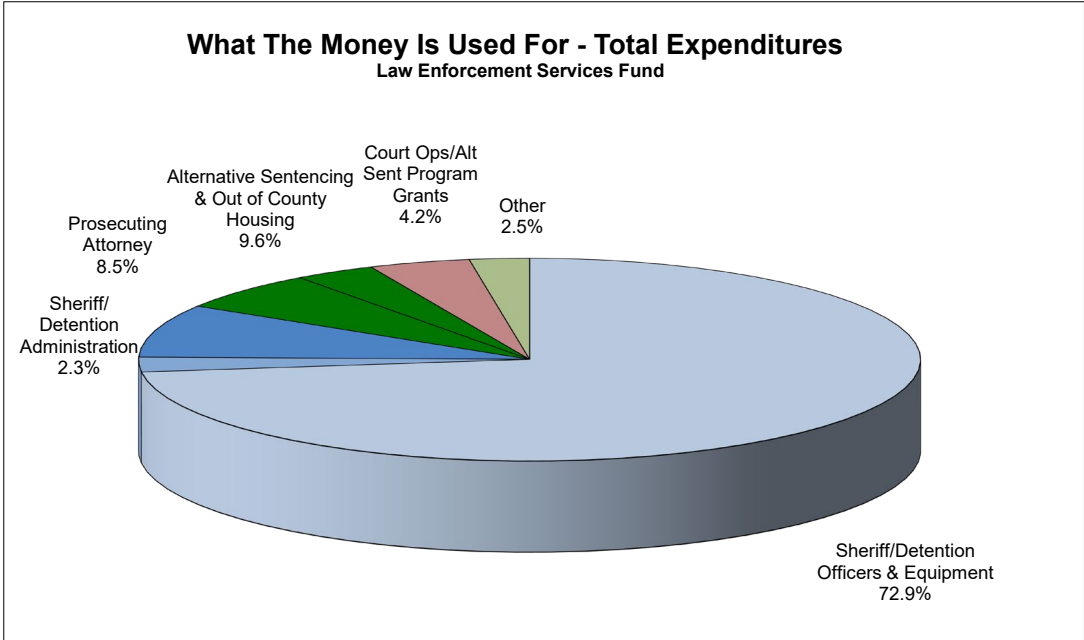
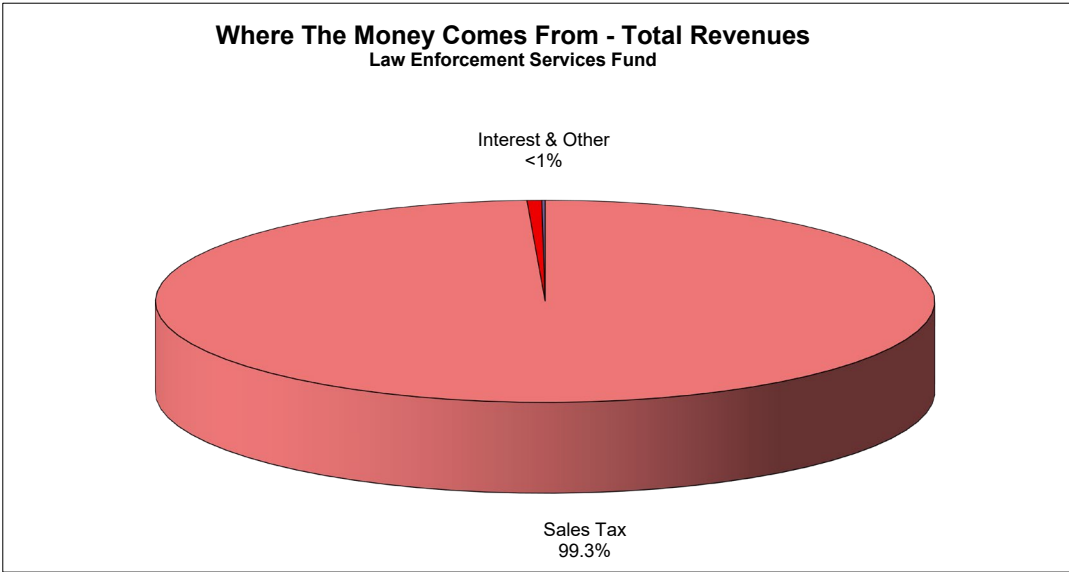
### What The Money Is Used for

Property Tax Distribution	\$ 334,562
Sales Tax Distribution	3,497,835
Road Maintenance	8,368,924
Fleet Maintenance Operations	1,782,366
Traffic/Sign	180,080
Infrastructure Preservation/Rehab	5,252,000
Design & Construction	348,045
Stormwater Administration	355,906
R&B & RM Administration	954,179
Engineering	605,499
R&B IT Hardware & Software	138,072
Administrative Services Charge	690,000
Facilities Maintenance/Custodial	136,427
Facility Repair & Replacement	870,000
Insurance Activity	247,500
CART/MV Distribution to Road District	108,750
Other	523,410
Total Expenditures	<u>\$ 24,393,555</u>
Total Other Financing Uses	<u>\$ -</u>
Total Financial Uses	<u>\$ 24,393,555</u>



# Financial Summaries cont'd

## 2024 Budget– Law Enforcement Services Fund (Major Fund)

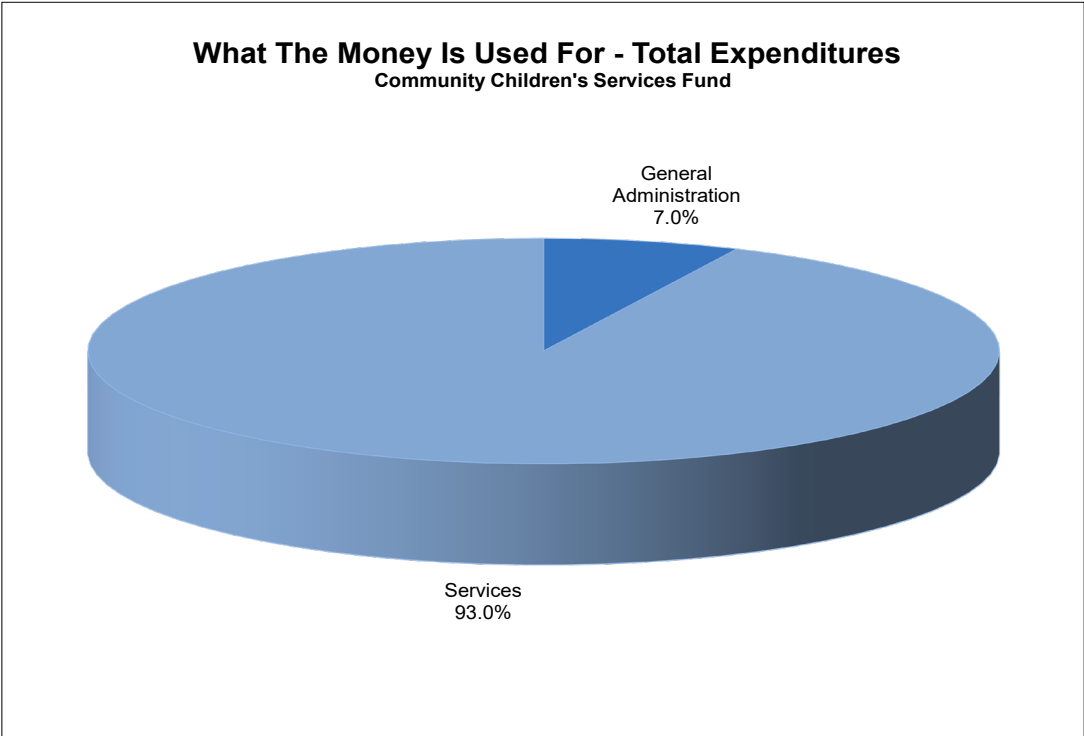
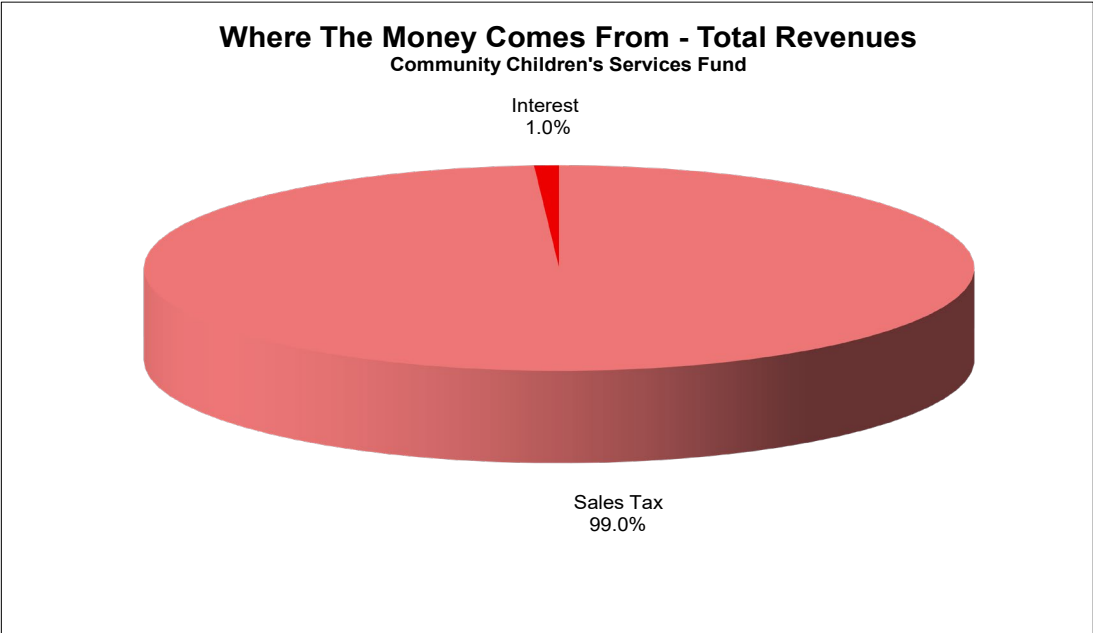


Where The Money Comes From	
Sales Tax	\$5,261,406
Charges for Services	300
Interest	32,100
Total Revenues	\$5,293,806
Other Financing Sources	52,750
Fund Balance Used for Operations	926
Total Financing Sources	\$5,347,482

What The Money Is Used For	
Sheriff/Detention Officers & Equipment	\$3,909,149
Sheriff/Detention Administration	\$125,775
Prosecuting Attorney	453,466
Alternative Sentencing	329,405
Out of County Housing	180,000
Court Ops/Alt Sent Program Grants	224,322
Other	132,600
Total Expenditures	\$5,354,717
Total Other Financing Uses	-
Total Financial Uses	\$5,354,717

# Financial Summaries cont'd

## 2024 Budget– Community Children’s Services Fund (Major Fund)



**Where The Money Comes From**

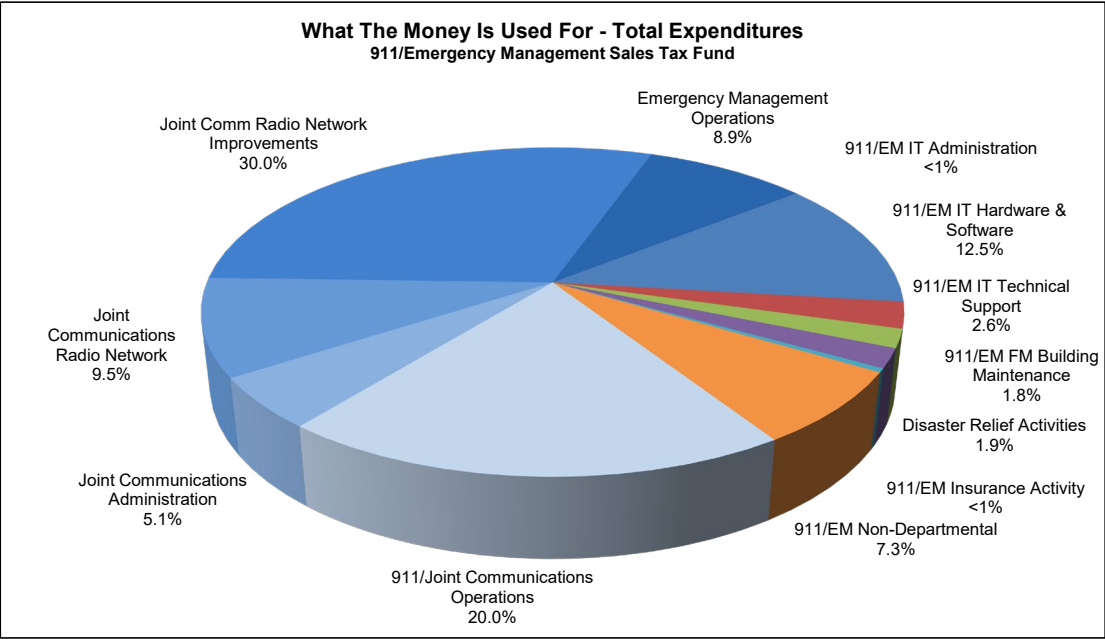
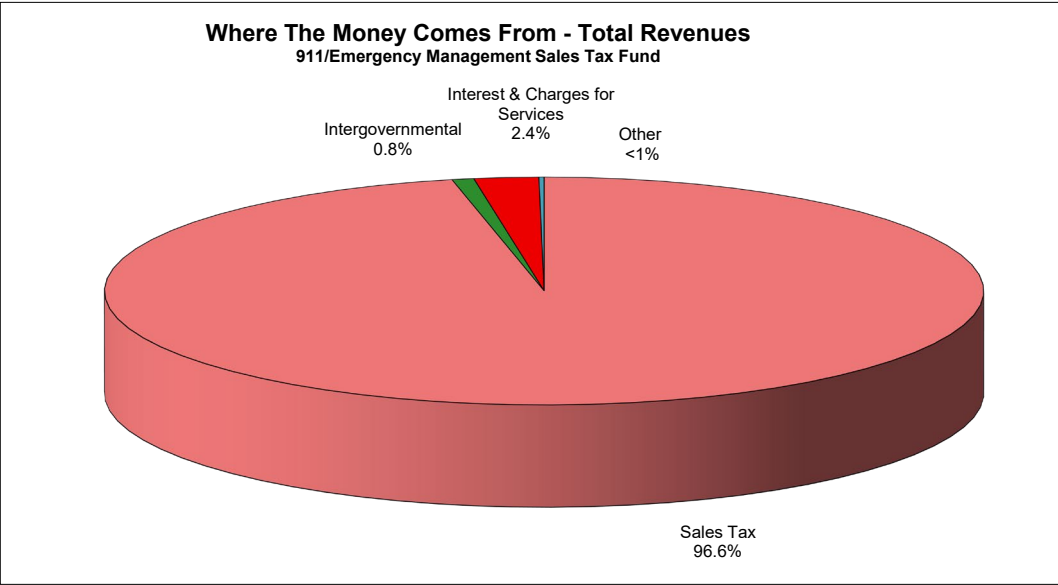
Sales Tax	\$ 10,055,021
Interest	\$ 98,000
Intergovernmental	\$ -
Total Revenues	<u>\$ 10,153,021</u>
Other Financing Sources	-
Fund Balance Used for Operations	5,057,283
Total Financing Sources	<u>\$ 15,210,304</u>

**What The Money Is Used for**

General Administration	\$ 1,060,304
Services	14,150,000
Total Expenditures	<u>\$ 15,210,304</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 15,210,304</u>

# Financial Summaries cont'd

## 2024 Budget– 911/Emergency Management Sales Tax Fund (Major Fund)



**Where The Money Comes From**

Sales Tax	\$ 13,848,242
Intergovernmental	114,890
Charges for Services	350
Interest	340,000
Other	27,250
Total Revenues	\$ 14,330,732
Other Financing Sources	-
Fund Balance Used for Operations	12,889,484
Total Financing Sources	\$ 27,220,216

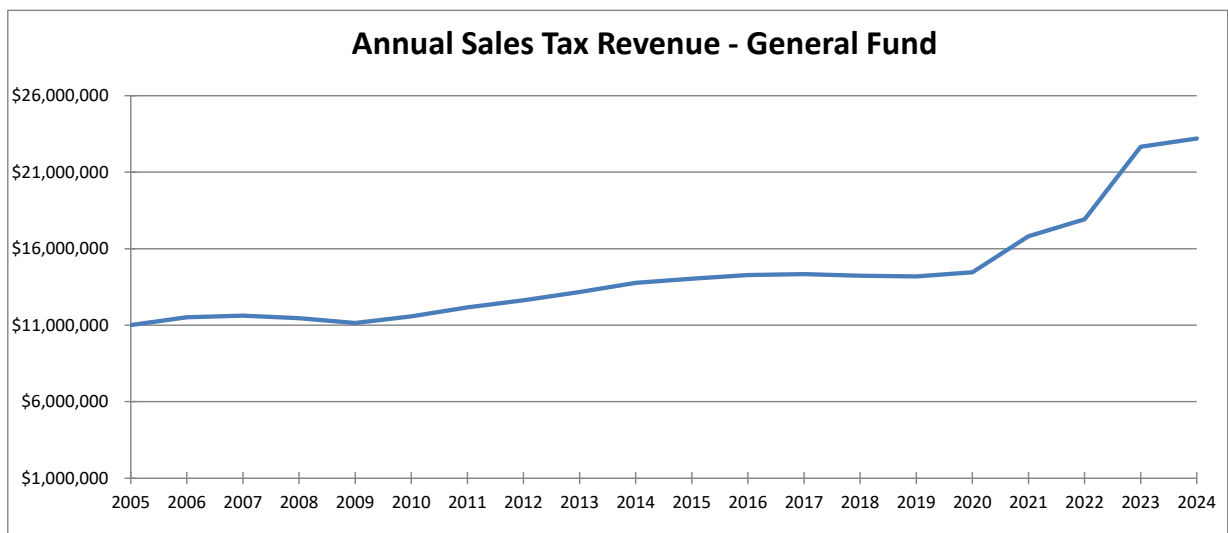
**What The Money Is Used for**

911/Joint Communications Operations	\$ 5,268,003
Joint Communications Administration	1,331,003
Joint Communications Radio Network	2,525,949
Joint Comm Radio Network Improvements	7,897,079
Emergency Management Operations	2,335,901
911/EM IT Administration	3,100
911/EM IT Technical Support	679,503
911/EM IT Hardware & Software	3,312,475
911/EM FM Building Maintenance	480,504
Disaster Relief Activities	500,000
911/EM Insurance Activity	99,250
911/EM Non-Departmental	1,916,387
Total Expenditures	\$ 26,349,154
Total Other Financing Uses	871,062
Total Financial Uses	\$ 27,220,216

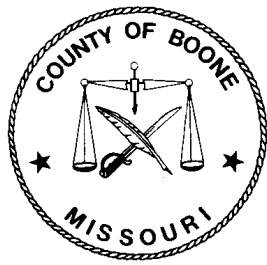
# Financial Summaries cont'd

## Sales Tax

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>
Sales Tax	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410
Sales Tax Growth Rate		4.3%	0.9%	-1.4%	-2.8%
	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>
Sales Tax	\$11,579,077	\$12,162,398	\$12,619,573	\$13,165,037	\$13,770,424
Sales Tax Growth Rate	3.9%	5.0%	3.8%	4.3%	4.6%
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>
Sales Tax	\$14,034,684	14,281,327	14,335,906	14,233,384	14,193,550
Sales Tax Growth Rate	1.9%	1.8%	0.4%	-0.7%	-0.3%
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
Sales Tax	14,459,278	16,809,584	17,919,546	22,660,924	23,198,642
Sales Tax Growth Rate	1.9%	16.3%	6.6%	26.5%	2.4%



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)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 6,416,525	6,510,975	6,738,500	6,970,022
Assessments	98,913	71,012	72,006	70,178
Sales & Use Taxes	62,235,930	68,080,000	71,983,979	73,509,068
Franchise Taxes	159,330	163,000	145,460	163,000
Licenses and Permits	754,589	683,785	800,427	741,715
Intergovernmental	6,196,496	8,813,593	13,482,084	9,039,735
Charges for Services	7,353,341	6,722,324	6,598,945	7,110,890
Fines and Forfeitures	10,092	16,000	16,000	16,000
Interest	(7,385,825)	925,067	2,145,812	1,632,364
Hospital Lease	-	-	-	-
Other	2,887,188	2,580,317	2,743,886	4,425,985
<b>Total Revenues</b>	<b>78,726,579</b>	<b>94,566,073</b>	<b>104,727,099</b>	<b>103,678,957</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	1,917,962	4,745,259	4,851,053	3,406,282
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	408,303	466,000	531,899	167,925
<b>Total Other Financing Sources</b>	<b>2,326,265</b>	<b>5,211,259</b>	<b>5,382,952</b>	<b>3,574,207</b>
<b>Fund Balance Used for Operations</b>	<b>2,277,740</b>	<b>42,556,296</b>	<b>1,088,046</b>	<b>23,931,091</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 83,330,584</b>	<b>142,333,628</b>	<b>111,198,097</b>	<b>131,184,255</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 30,672,397	39,593,967	34,187,039	45,963,723
Materials & Supplies	3,821,693	5,213,893	4,543,251	5,126,977
Dues Travel & Training	468,261	1,044,224	701,001	1,174,621
Utilities	1,110,872	1,262,332	1,200,298	1,283,900
Vehicle Expense	1,284,357	1,490,203	1,223,324	1,376,276
Equip & Bldg Maintenance	786,603	1,438,669	1,162,617	1,286,501
Contractual Services	23,282,680	34,394,431	27,679,244	35,052,163
Debt Service (Principal and Interest)	976,563	978,009	978,010	980,879
Emergency	-	1,440,700	-	1,472,000
Other	8,582,238	33,457,750	12,710,907	16,084,548
Fixed Asset Additions	6,057,605	16,752,465	9,310,743	15,693,143
<b>Total Expenditures</b>	<b>77,043,269</b>	<b>137,066,643</b>	<b>93,696,434</b>	<b>125,494,731</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	2,095,139	4,398,908	4,398,666	3,395,092
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>2,095,139</b>	<b>4,398,908</b>	<b>1,898,666</b>	<b>3,395,092</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 79,138,408</b>	<b>141,465,551</b>	<b>98,095,100</b>	<b>128,889,823</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 105,216,898</b>	<b>108,281,102</b>	<b>108,281,102</b>	<b>116,018,247</b>
Less encumbrances, beginning of year	(3,128,038)	(4,277,806)	(4,277,806)	-
Add encumbrances, end of year	4,277,806	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	1,914,436	(41,688,219)	12,014,951	(21,636,659)
<b>FUND BALANCE (GAAP), end of year</b>	<b>108,281,102</b>	<b>62,315,077</b>	<b>116,018,247</b>	<b>94,381,588</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(19,407,249)</b>	<b>(23,061,634)</b>	<b>(18,763,520)</b>	<b>(19,126,726)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 88,873,853</b>	<b>39,253,443</b>	<b>97,254,727</b>	<b>75,254,862</b>



# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 4,500,359	4,581,600	4,735,100	4,894,922
Assessments	-	-	-	-
Sales & Use Taxes	17,919,546	20,593,000	22,660,924	23,198,642
Franchise Taxes	159,330	163,000	145,460	163,000
Licenses and Permits	721,154	652,936	765,557	711,910
Intergovernmental	2,775,049	2,705,814	2,834,510	2,943,801
Charges for Services	4,646,994	4,426,161	4,319,983	4,465,374
Fines and Forfeitures	10,092	16,000	16,000	16,000
Interest	(2,902,456)	349,411	1,024,015	815,111
Hospital Lease	-	-	-	-
Other	2,510,272	2,514,082	2,437,675	4,207,777
<b>Total Revenues</b>	<b>30,340,340</b>	<b>36,002,004</b>	<b>38,939,224</b>	<b>41,416,537</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	514,311	2,597,264	2,703,058	2,527,690
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	60,461	7,000	55,575	1,000
<b>Total Other Financing Sources</b>	<b>574,772</b>	<b>2,604,264</b>	<b>2,758,633</b>	<b>2,528,690</b>
<b>Fund Balance Used for Operations</b>	<b>713,029</b>	<b>3,228,800</b>	<b>-</b>	<b>3,222,084</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 31,628,141</b>	<b>41,835,068</b>	<b>41,697,857</b>	<b>47,167,311</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 18,863,193	22,941,550	21,159,575	26,966,076
Materials & Supplies	895,250	1,191,677	1,019,626	1,118,508
Dues Travel & Training	274,442	522,846	375,874	577,307
Utilities	556,536	567,002	566,576	566,264
Vehicle Expense	345,607	425,421	370,534	395,480
Equip & Bldg Maintenance	271,781	469,348	395,910	472,656
Contractual Services	3,825,654	5,997,057	4,895,240	5,795,743
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	1,070,000	-	1,070,000
Other	5,561,682	6,277,631	5,247,231	7,477,561
Fixed Asset Additions	1,021,996	2,360,536	2,255,630	2,720,186
<b>Total Expenditures</b>	<b>31,616,141</b>	<b>41,823,068</b>	<b>36,286,196</b>	<b>47,159,781</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	12,000	12,000	12,000	7,530
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>7,530</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 31,628,141</b>	<b>41,835,068</b>	<b>36,298,196</b>	<b>47,167,311</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 29,185,948</b>	<b>29,055,094</b>	<b>29,055,094</b>	<b>32,866,479</b>
Less encumbrances, beginning of year	(1,006,101)	(1,588,276)	(1,588,276)	-
Add encumbrances, end of year	1,588,276	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(713,029)	(3,228,800)	5,399,661	(3,222,084)
<b>FUND BALANCE (GAAP), end of year</b>	<b>29,055,094</b>	<b>24,238,018</b>	<b>32,866,479</b>	<b>29,644,395</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(1,931,926)</b>	<b>(5,343,650)</b>	<b>(5,343,650)</b>	<b>(5,343,650)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 27,123,168</b>	<b>18,894,368</b>	<b>27,522,829</b>	<b>24,300,745</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>85.79%</b>	<b>45.18%</b>	<b>75.85%</b>	<b>51.53%</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 1,916,166	1,929,375	2,003,400	2,075,100
Assessments	-	-	-	-
Sales & Use Taxes	17,903,676	19,621,000	20,723,291	21,137,757
Franchise Taxes	-	-	-	-
Licenses and Permits	12,292	9,325	12,570	9,325
Intergovernmental	2,469,053	2,950,650	2,476,691	2,917,222
Charges for Services	9,184	8,100	8,500	126,135
Fines and Forfeitures	-	-	-	-
Interest	(1,215,719)	123,475	315,310	260,575
Hospital Lease	-	-	-	-
Other	64,279	44,300	54,955	47,698
<b>Total Revenues</b>	<b>21,158,931</b>	<b>24,686,225</b>	<b>25,594,717</b>	<b>26,573,812</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	367,609	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	273,116	459,000	379,962	114,175
<b>Total Other Financing Sources</b>	<b>640,725</b>	<b>459,000</b>	<b>379,962</b>	<b>114,175</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 21,799,656</b>	<b>25,145,225</b>	<b>25,974,679</b>	<b>26,687,987</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 3,942,643	4,934,012	4,240,492	5,551,452
Materials & Supplies	2,363,883	2,716,581	2,601,471	2,842,845
Dues Travel & Training	12,471	42,514	32,704	54,537
Utilities	103,759	129,443	132,376	133,248
Vehicle Expense	921,966	1,029,942	822,056	937,925
Equip & Bldg Maintenance	82,696	121,958	123,652	131,293
Contractual Services	8,213,486	10,830,764	10,210,081	11,102,623
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	218,700	-	250,000
Other	870,966	983,693	906,596	1,884,232
Fixed Asset Additions	1,913,485	2,483,442	2,484,809	1,505,400
<b>Total Expenditures</b>	<b>18,425,355</b>	<b>23,491,049</b>	<b>21,554,237</b>	<b>24,393,555</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	1,200,000	979,750	979,750	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>1,200,000</b>	<b>979,750</b>	<b>979,750</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 19,625,355</b>	<b>24,470,799</b>	<b>22,533,987</b>	<b>24,393,555</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 19,913,830</b>	<b>22,037,935</b>	<b>22,037,935</b>	<b>24,611,284</b>
Less encumbrances, beginning of year	(917,539)	(867,343)	(867,343)	-
Add encumbrances, end of year	867,343	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,174,301	674,426	3,440,692	2,294,432
<b>FUND BALANCE (GAAP), end of year</b>	<b>22,037,935</b>	<b>21,845,018</b>	<b>24,611,284</b>	<b>26,905,716</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(5,400,000)</b>	<b>(5,800,000)</b>	<b>(5,800,000)</b>	<b>(6,200,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 16,637,935</b>	<b>16,045,018</b>	<b>18,811,284</b>	<b>20,705,716</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>90.30%</b>	<b>68.30%</b>	<b>87.27%</b>	<b>84.88%</b>

# 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
<b>REVENUES:</b>						
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
<b>Total Revenues</b>	<b>\$ 340,600</b>	<b>\$ 677,000</b>	<b>\$ 28,500</b>	<b>\$ 4,000</b>	<b>\$ -</b>	<b>\$ 13,000</b>
<b>EXPENDITURES:</b>						
Personal Services	3,017,046	-	387,980	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
<b>Total Expenditures</b>	<b>\$ 8,670,503</b>	<b>\$ 5,662,000</b>	<b>\$ 1,670,650</b>	<b>\$ 159,332</b>	<b>\$ 337,294</b>	<b>\$ 374,318</b>

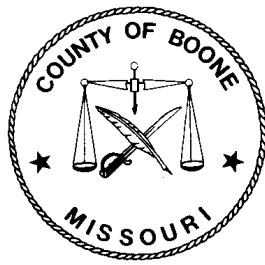
### FUND BALANCE USED FOR OPERATIONS

# 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
<b>\$ 2,525</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 23,913,850</b>	<b>\$ -</b>	<b>\$ 1,750</b>	<b>\$ -</b>	<b>\$ 24,981,225</b>
154,605	-	-	-	89,450	546,047	-	4,939,452
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
9,832	151,900	-	749,000	57,659	4,865	-	983,693
-	-	-	-	-	4,500	64,662	2,243,642
<b>\$ 188,028</b>	<b>\$ 276,908</b>	<b>\$ 224,550</b>	<b>\$ 4,192,007</b>	<b>\$ 319,587</b>	<b>\$ 583,166</b>	<b>\$ 124,009</b>	<b>\$ 22,782,352</b>
						<b>\$ -</b>	<b>\$ -</b>



# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Tax	4,475,918	4,794,000	5,158,242	5,261,406
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	300	-	300
Fines and Forfeitures	-	-	-	-
Interest	(227,511)	32,100	69,885	32,100
Hospital Lease	-	-	-	-
Other	19,455	-	9,000	7,235
<b>Total Revenues</b>	<b>4,267,862</b>	<b>4,826,400</b>	<b>5,237,127</b>	<b>5,301,041</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	115,006	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	69,864	-	91,000	52,750
<b>Total Other Financing Sources</b>	<b>184,870</b>	<b>-</b>	<b>91,000</b>	<b>52,750</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>926</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 4,452,732</b>	<b>4,826,400</b>	<b>5,328,127</b>	<b>5,354,717</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 2,387,900	3,311,666	2,635,987	3,876,792
Materials & Supplies	120,597	210,507	207,888	129,991
Dues Travel & Training	23,472	49,767	36,571	48,252
Utilities	49,859	48,641	46,952	49,620
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	20,709	76,264	72,226	30,573
Contractual Services	442,230	243,802	641,869	238,937
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	25,000	-	25,000
Other	46,856	51,702	39,829	160,192
Fixed Asset Additions	424,374	615,400	579,400	795,360
<b>Total Expenditures</b>	<b>3,515,997</b>	<b>4,632,749</b>	<b>4,260,722</b>	<b>5,354,717</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,515,997</b>	<b>4,632,749</b>	<b>4,260,722</b>	<b>5,354,717</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 4,112,831</b>	<b>5,084,993</b>	<b>5,084,993</b>	<b>6,095,195</b>
Less encumbrances, beginning of year	(21,776)	(57,203)	(57,203)	-
Add encumbrances, end of year	57,203	-	-	-
Fund Balance Increase (Decrease) resulting from operations	936,735	193,651	1,067,405	(926)
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,084,993</b>	<b>5,221,441</b>	<b>6,095,195</b>	<b>6,094,269</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(1,295,889)</b>	<b>(1,238,686)</b>	<b>(1,238,686)</b>	<b>(1,238,686)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 3,789,104</b>	<b>3,982,755</b>	<b>4,856,509</b>	<b>4,855,583</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>107.77%</b>	<b>85.97%</b>	<b>113.98%</b>	<b>90.68%</b>

# Governmental Funds

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

### Departments funded by Law Enforcement Sales Tax

	2900	2901	2902	2903	2904
	Revenue	Sheriff Operations	Detention Operations	Prosecuting Attorney	Alternative Sentencing
<b>REVENUES:</b>					
Taxes	\$ 4,794,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	300
Fines and Forfeitures	-	-	-	-	-
Interest	32,100	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 4,826,100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300</b>
<b>EXPENDITURES:</b>					
Personal Services	-	1,486,708	971,584	377,447	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	-	-	-
<b>Total Expenditures</b>	<b>\$ 27,300</b>	<b>\$ 1,947,251</b>	<b>\$ 982,084</b>	<b>\$ 392,685</b>	<b>\$ 300,778</b>

### REVENUES OVER (UNDER) EXPENDITURES

# Governmental Funds

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

### Departments funded by Law Enforcement Sales Tax

<u>2905 IT Hardware &amp; Software</u>	<u>2906 Contract Inmate Housing</u>	<u>2907 Juvenile Detention</u>	<u>2908 Court/ Altern. Sentencing Programs</u>	<u>2909 Sheriff/ Detention Administration</u>	<u>Fund 290 Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,054,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	300
-	-	-	-	-	-
-	-	-	-	-	23,600
-	-	-	-	-	-
-	-	-	-	-	35,400
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,113,300</u>
-	-	-	159,937	87,877	3,048,973
-	-	-	-	-	146,747
-	-	-	-	4,000	38,363
-	-	-	-	-	49,264
-	-	-	-	-	-
-	-	-	-	-	49,454
-	180,000	-	-	-	258,130
-	-	-	-	-	25,000
-	-	-	-	150	59,611
-	-	-	-	-	444,900
<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ 159,937</u>	<u>\$ 92,027</u>	<u>\$ 4,120,442</u>
					<u>\$ (7,142)</u>



# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	8,498,293	9,314,000	9,857,864	10,055,021
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	45,238	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(740,466)	98,000	148,130	98,000
Hospital Lease	-	-	-	-
Other	48,032	-	34,160	-
<b>Total Revenues</b>	<b>7,851,097</b>	<b>9,412,000</b>	<b>10,040,154</b>	<b>10,153,021</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,142,749</b>	<b>5,927,662</b>	<b>843,435</b>	<b>5,057,283</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 8,993,846</b>	<b>15,339,662</b>	<b>10,883,589</b>	<b>15,210,304</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 323,584	486,782	423,539	542,178
Materials & Supplies	2,900	7,818	6,032	6,592
Dues Travel & Training	6,756	24,086	18,125	23,545
Utilities	2,836	4,004	3,280	4,211
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	583	1,705	1,065	1,097
Contractual Services	8,216,191	14,049,760	10,019,018	14,051,015
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	433,306	734,007	396,030	551,401
Fixed Asset Additions	7,690	16,500	16,500	15,265
<b>Total Expenditures</b>	<b>8,993,846</b>	<b>15,339,662</b>	<b>10,883,589</b>	<b>15,210,304</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 8,993,846</b>	<b>15,339,662</b>	<b>10,883,589</b>	<b>15,210,304</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 12,433,074</b>	<b>11,165,710</b>	<b>11,165,710</b>	<b>10,191,790</b>
Less encumbrances, beginning of year	(255,100)	(130,485)	(130,485)	-
Add encumbrances, end of year	130,485	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,142,749)	(5,927,662)	(843,435)	(5,057,283)
<b>FUND BALANCE (GAAP), end of year</b>	<b>11,165,710</b>	<b>5,107,563</b>	<b>10,191,790</b>	<b>5,134,507</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 11,165,710</b>	<b>5,107,563</b>	<b>10,191,790</b>	<b>5,134,507</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>124.15%</b>	<b>33.30%</b>	<b>93.64%</b>	<b>33.76%</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	13,426,333	13,750,000	13,576,708	13,848,242
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	187,449	156,848	160,700	114,890
Charges for Services	48	350	150	350
Fines and Forfeitures	-	-	-	-
Interest	(1,759,640)	245,000	447,810	340,000
Hospital Lease	-	-	-	-
Other	63,671	17,250	36,257	27,250
<b>Total Revenues</b>	<b>11,917,861</b>	<b>14,169,448</b>	<b>14,221,625</b>	<b>14,330,732</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	1,266,183	1,266,183	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	4,862	-	-	-
<b>Total Other Financing Sources</b>	<b>4,862</b>	<b>1,266,183</b>	<b>1,266,183</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>14,617,225</b>	<b>-</b>	<b>12,889,484</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 11,922,723</b>	<b>30,052,856</b>	<b>15,487,808</b>	<b>27,220,216</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 4,070,523	6,468,331	4,549,652	7,395,688
Materials & Supplies	244,959	652,677	317,189	814,421
Dues Travel & Training	92,814	266,561	128,814	328,273
Utilities	396,059	509,970	449,314	527,357
Vehicle Expense	12,840	28,340	21,972	35,371
Equip & Bldg Maintenance	403,426	757,955	562,763	638,935
Contractual Services	1,350,447	2,133,329	1,324,194	2,843,833
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	100,000	-	100,000
Other	821,361	7,604,391	629,234	3,115,866
Fixed Asset Additions	2,625,342	10,661,490	3,439,625	10,549,410
<b>Total Expenditures</b>	<b>10,017,771</b>	<b>29,183,044</b>	<b>11,422,757</b>	<b>26,349,154</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	867,962	869,812	869,812	871,062
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>867,962</b>	<b>869,812</b>	<b>869,812</b>	<b>871,062</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,885,733</b>	<b>30,052,856</b>	<b>12,292,569</b>	<b>27,220,216</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 30,257,409</b>	<b>32,043,693</b>	<b>32,043,693</b>	<b>33,670,383</b>
Less encumbrances, beginning of year	(819,255)	(1,568,549)	(1,568,549)	-
Add encumbrances, end of year	1,568,549	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,036,990	(14,617,225)	3,195,239	(12,889,484)
<b>FUND BALANCE (GAAP), end of year</b>	<b>32,043,693</b>	<b>15,857,919</b>	<b>33,670,383</b>	<b>20,780,899</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(10,300,000)</b>	<b>(10,300,000)</b>	<b>(6,000,000)</b>	<b>(6,000,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 21,743,693</b>	<b>5,557,919</b>	<b>27,670,383</b>	<b>14,780,899</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>217.05%</b>	<b>19.05%</b>	<b>242.24%</b>	<b>56.10%</b>

# Governmental Funds

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

### Departments funded by 911/Emergency Management Fund

	2700	2701 Joint Communications Operations	2702 Emergency Management Operations	2703 Information Technology Administration	2704 Joint Communications Radio Network
	<u>Revenue</u>	<u>Operations</u>	<u>Operations</u>	<u>Administration</u>	<u>Radio Network</u>
<b>REVENUES:</b>					
Taxes	\$ 13,848,242	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	1,890	113,000	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	340,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	26,000	250	-	-	1,000
<b>Total Revenues</b>	<b>\$ 14,214,242</b>	<b>\$ 2,140</b>	<b>\$ 113,000</b>	<b>\$ -</b>	<b>\$ 1,000</b>
<b>EXPENDITURES:</b>					
Personal Services	-	4,933,201	701,098	-	262,888
Materials & Supplies	-	27,300	143,652	900	68,500
Dues Travel & Training	-	125,377	106,166	-	27,750
Utilities	-	134,700	16,320	-	135,770
Vehicle Expense	-	-	15,233	-	9,713
Equip & Bldg Maintenance	-	2,200	100,846	-	37,330
Contractual Services	-	37,175	583,630	2,200	304,378
Emergency	100,000	-	-	-	-
Other	1,816,387	1,050	289,296	-	51,120
Fixed Asset Additions	-	7,000	379,660	-	1,628,500
<b>Total Expenditures</b>	<b>\$ 1,916,387</b>	<b>\$ 5,268,003</b>	<b>\$ 2,335,901</b>	<b>\$ 3,100</b>	<b>\$ 2,525,949</b>

### REVENUES OVER (UNDER) EXPENDITURES

# Governmental Funds

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

### Departments funded by 911/Emergency Management Fund

2705 Facilities Housekeeping Grounds	2706 Radio Network Improvements	2707 Disaster Relief Activities	2708 Information Technology Hardware/ Software	2709 Information Technology Technical Support	2711 Joint Communication Administration	2712 Insurance Activity	Fund 270 Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,848,242
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	114,890
-	-	-	-	-	350	-	350
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	340,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,250
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 350</u>	<u>\$ -</u>	<u>\$ 14,330,732</u>
-	-	-	-	624,213	874,288	-	7,395,688
11,300	484,179	-	58,220	-	20,370	-	814,421
-	-	-	1,925	42,320	24,735	-	328,273
114,518	-	-	50,849	2,220	72,980	-	527,357
-	-	-	-	-	10,425	-	35,371
81,924	-	-	413,255	-	3,380	-	638,935
22,109	399,650	-	1,267,226	10,050	118,165	99,250	2,843,833
-	-	-	-	-	-	-	100,000
250,653	-	500,000	-	700	206,660	-	3,115,866
-	7,013,250	-	1,521,000	-	-	-	10,549,410
<u>\$ 480,504</u>	<u>\$ 7,897,079</u>	<u>\$ 500,000</u>	<u>\$ 3,312,475</u>	<u>\$ 679,503</u>	<u>\$ 1,331,003</u>	<u>\$ 99,250</u>	<u>\$ 26,349,154</u>
							<u>\$ (12,018,422)</u>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	268,610	2,500,000	7,500,000	2,500,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>268,610</b>	<b>2,500,000</b>	<b>7,500,000</b>	<b>2,500,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>17,037,611</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 268,610</b>	<b>19,537,611</b>	<b>7,500,000</b>	<b>2,500,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,620	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(30,160)	220,000	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	250,000	16,817,611	5,000,000	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>224,460</b>	<b>17,037,611</b>	<b>5,000,000</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	2,500,000	2,500,000	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>2,500,000</b>	<b>2,500,000</b>	<b>2,500,000</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 224,460</b>	<b>19,537,611</b>	<b>7,500,000</b>	<b>2,500,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	(44,150)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	44,150	(17,037,611)	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>(17,037,611)</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>(17,037,611) *</b>	<b>-</b>	<b>-</b>

\* The county commission budgeted 16.8 Million on September 19th, 2023. County revenue will be realized upon expenditure. To be expended by 12/31/2026.

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	12,164	8,000	6,950	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	21,143	21,524	22,300	20,480
Intergovernmental	451,097	500,281	510,183	563,822
Charges for Services	2,697,115	2,287,413	2,270,312	2,518,731
Fines and Forfeitures	-	-	-	-
Interest	(484,275)	68,986	131,675	80,483
Hospital Lease	-	-	-	-
Other	181,479	4,685	171,839	136,025
<b>Total Revenues</b>	<b>2,878,723</b>	<b>2,890,889</b>	<b>3,113,259</b>	<b>3,327,541</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	53,074	12,000	12,000	7,530
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	5,362	-
<b>Total Other Financing Sources</b>	<b>53,074</b>	<b>12,000</b>	<b>17,362</b>	<b>7,530</b>
<b>Fund Balance Used for Operations</b>	<b>352,591</b>	<b>1,710,812</b>	<b>212,311</b>	<b>2,724,520</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,284,388</b>	<b>4,613,701</b>	<b>3,342,932</b>	<b>6,059,591</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 1,084,554	1,451,626	1,177,794	1,631,537
Materials & Supplies	189,484	434,633	391,045	214,620
Dues Travel & Training	58,306	138,450	108,913	142,707
Utilities	1,823	3,272	1,800	3,200
Vehicle Expense	3,944	6,500	8,762	7,500
Equip & Bldg Maintenance	7,408	11,439	7,001	11,947
Contractual Services	1,264,832	919,719	588,842	1,020,012
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	594,142	985,124	488,397	2,892,046
Fixed Asset Additions	64,718	615,097	534,779	107,522
<b>Total Expenditures</b>	<b>3,269,211</b>	<b>4,577,860</b>	<b>3,307,333</b>	<b>6,043,091</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	15,177	35,841	35,599	16,500
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>15,177</b>	<b>35,841</b>	<b>35,599</b>	<b>16,500</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,284,388</b>	<b>4,613,701</b>	<b>3,342,932</b>	<b>6,059,591</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 8,830,951</b>	<b>8,480,193</b>	<b>8,480,193</b>	<b>8,201,932</b>
Less encumbrances, beginning of year	(64,117)	(65,950)	(65,950)	-
Add encumbrances, end of year	65,950	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(352,591)	(1,710,812)	(212,311)	(2,724,520)
<b>FUND BALANCE (GAAP), end of year</b>	<b>8,480,193</b>	<b>6,703,431</b>	<b>8,201,932</b>	<b>5,477,412</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(65,950)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 8,414,243</b>	<b>6,703,431</b>	<b>8,201,932</b>	<b>5,477,412</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	238,590	238,920	238,920	243,926
Charges for Services	1,395,341	1,408,000	1,400,000	1,450,000
Fines and Forfeitures	-	-	-	-
Interest	(109,880)	13,425	22,240	21,550
Hospital Lease	-	-	-	-
Other	4,692	3,500	1,901	1,500
<b>Total Revenues</b>	<b>1,528,743</b>	<b>1,663,845</b>	<b>1,663,061</b>	<b>1,716,976</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	40,047	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	5,362	-
<b>Total Other Financing Sources</b>	<b>40,047</b>	<b>-</b>	<b>5,362</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>251,948</b>	<b>701,905</b>	<b>232,255</b>	<b>553,983</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,820,738</b>	<b>2,365,750</b>	<b>1,900,678</b>	<b>2,270,959</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 1,023,869	1,290,386	1,112,759	1,394,174
Materials & Supplies	155,503	164,714	146,745	165,405
Dues Travel & Training	11,681	26,550	13,315	26,575
Utilities	1,673	2,000	1,600	2,000
Vehicle Expense	3,944	6,500	8,762	7,500
Equip & Bldg Maintenance	5,578	9,490	5,100	9,975
Contractual Services	278,139	461,346	273,424	323,515
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	317,905	270,168	266,217	270,615
Fixed Asset Additions	22,446	122,596	72,756	59,200
<b>Total Expenditures</b>	<b>1,820,738</b>	<b>2,365,750</b>	<b>1,900,678</b>	<b>2,270,959</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,820,738</b>	<b>2,365,750</b>	<b>1,900,678</b>	<b>2,270,959</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,247,349</b>	<b>1,995,690</b>	<b>1,995,690</b>	<b>1,760,914</b>
Less encumbrances, beginning of year	(2,232)	(2,521)	(2,521)	-
Add encumbrances, end of year	2,521	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(251,948)	(701,905)	(232,255)	(553,983)
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,995,690</b>	<b>1,291,264</b>	<b>1,760,914</b>	<b>1,206,931</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(2,521)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,993,169</b>	<b>1,291,264</b>	<b>1,760,914</b>	<b>1,206,931</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,224	22,000	21,000	22,000
Fines and Forfeitures	-	-	-	-
Interest	(1,758)	220	415	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>21,466</b>	<b>22,220</b>	<b>21,415</b>	<b>22,220</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>355</b>	<b>780</b>	<b>1,126</b>	<b>1,598</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 21,821</b>	<b>23,000</b>	<b>22,541</b>	<b>23,818</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	21,821	23,000	22,541	23,818
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>21,821</b>	<b>23,000</b>	<b>22,541</b>	<b>23,818</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 21,821</b>	<b>23,000</b>	<b>22,541</b>	<b>23,818</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 27,892</b>	<b>27,537</b>	<b>27,537</b>	<b>26,411</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(355)	(780)	(1,126)	(1,598)
<b>FUND BALANCE (GAAP), end of year</b>	<b>27,537</b>	<b>26,757</b>	<b>26,411</b>	<b>24,813</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 27,537</b>	<b>26,757</b>	<b>26,411</b>	<b>24,813</b>



# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	12,159	32,955	26,750	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,448)	-	400	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>10,711</b>	<b>32,955</b>	<b>27,150</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>3,950</b>	<b>4,538</b>	<b>3,950</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,711</b>	<b>36,905</b>	<b>31,688</b>	<b>3,950</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	9,667	6,400	-
Dues Travel & Training	-	-	400	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	298	8,400	6,900	1,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,570	2,450	1,600	2,450
Fixed Asset Additions	-	16,388	16,388	-
<b>Total Expenditures</b>	<b>1,868</b>	<b>36,905</b>	<b>31,688</b>	<b>3,950</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,868</b>	<b>36,905</b>	<b>31,688</b>	<b>3,950</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 23,215</b>	<b>32,058</b>	<b>32,058</b>	<b>27,520</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,843	(3,950)	(4,538)	(3,950)
<b>FUND BALANCE (GAAP), end of year</b>	<b>32,058</b>	<b>28,108</b>	<b>27,520</b>	<b>23,570</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 32,058</b>	<b>28,108</b>	<b>27,520</b>	<b>23,570</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	280,498	235,040	302,770	302,770
Fines and Forfeitures	-	-	-	-
Interest	(14,088)	2,039	5,164	5,164
Hospital Lease	-	-	-	-
Other	2	-	-	-
<b>Total Revenues</b>	<b>266,412</b>	<b>237,079</b>	<b>307,934</b>	<b>307,934</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>111,175</b>	<b>8,084</b>	<b>14,337</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 266,412</b>	<b>348,254</b>	<b>316,018</b>	<b>322,271</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	2,647	2,647	2,646
Materials & Supplies	872	4,565	1,700	1,700
Dues Travel & Training	600	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	726	749	749	772
Contractual Services	8,094	18,854	18,905	19,354
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	217,283	239,525	210,103	286,749
Fixed Asset Additions	18,948	56,028	56,028	-
<b>Total Expenditures</b>	<b>246,523</b>	<b>333,418</b>	<b>301,182</b>	<b>322,271</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	14,836	14,836	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>14,836</b>	<b>14,836</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 246,523</b>	<b>348,254</b>	<b>316,018</b>	<b>322,271</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 309,757</b>	<b>328,080</b>	<b>328,080</b>	<b>319,996</b>
Less encumbrances, beginning of year	(1,566)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	19,889	(111,175)	(8,084)	(14,337)
<b>FUND BALANCE (GAAP), end of year</b>	<b>328,080</b>	<b>216,905</b>	<b>319,996</b>	<b>305,659</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 328,080</b>	<b>216,905</b>	<b>319,996</b>	<b>305,659</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	22,777	21,081	21,081	21,081
Charges for Services	80,509	21,081	-	21,081
Fines and Forfeitures	-	-	-	-
Interest	(164,030)	21,600	28,725	21,600
Hospital Lease	-	-	-	-
Other	-	-	100,858	-
<b>Total Revenues</b>	<b>(60,744)</b>	<b>63,762</b>	<b>150,664</b>	<b>63,762</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>834,686</b>	<b>-</b>	<b>-</b>	<b>2,070,705</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 773,942</b>	<b>63,762</b>	<b>150,664</b>	<b>2,134,467</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 40,758	46,266	42,467	116,543
Materials & Supplies	502	2,045	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	72	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	724,598	5,500	5,500	159,250
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	8,084	4,825	1,761	1,858,674
Fixed Asset Additions	-	1,500	1,350	-
<b>Total Expenditures</b>	<b>773,942</b>	<b>60,208</b>	<b>51,078</b>	<b>2,134,467</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 773,942</b>	<b>60,208</b>	<b>51,078</b>	<b>2,134,467</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,811,369</b>	<b>1,986,683</b>	<b>1,986,683</b>	<b>2,070,705</b>
Less encumbrances, beginning of year	(5,564)	(15,564)	(15,564)	-
Add encumbrances, end of year	15,564	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(834,686)	3,554	99,586	(2,070,705)
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,986,683</b>	<b>1,974,673</b>	<b>2,070,705</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>(15,564)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,971,119</b>	<b>1,974,673</b>	<b>2,070,705</b>	<b>-</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	32,414	14,773	14,772	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>32,414</b>	<b>14,773</b>	<b>14,772</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>6,832</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 39,246</b>	<b>14,773</b>	<b>14,772</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,528	56	55	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	6	-	-	-
Contractual Services	36,546	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	166	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>39,246</b>	<b>56</b>	<b>55</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 39,246</b>	<b>56</b>	<b>55</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 1,271</b>	<b>1,442</b>	<b>1,442</b>	<b>1,156</b>
Less encumbrances, beginning of year	(8,000)	(15,003)	(15,003)	-
Add encumbrances, end of year	15,003	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(6,832)	14,717	14,717	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,442</b>	<b>1,156</b>	<b>1,156</b>	<b>1,156</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(15,003)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ (13,561)</b>	<b>1,156</b>	<b>1,156</b>	<b>1,156</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	12,164	8,000	6,950	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(4,888)	650	1,250	900
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>7,276</b>	<b>8,650</b>	<b>8,200</b>	<b>8,900</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 7,276</b>	<b>8,650</b>	<b>8,200</b>	<b>8,900</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 79,516</b>	<b>86,792</b>	<b>86,792</b>	<b>94,992</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,276	8,650	8,200	8,900
<b>FUND BALANCE (GAAP), end of year</b>	<b>86,792</b>	<b>95,442</b>	<b>94,992</b>	<b>103,892</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 86,792</b>	<b>95,442</b>	<b>94,992</b>	<b>103,892</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	118,438	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(5,486)	-	1,445	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>112,952</b>	<b>-</b>	<b>1,445</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 112,952</b>	<b>-</b>	<b>1,445</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 40,113</b>	<b>153,065</b>	<b>153,065</b>	<b>154,510</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	112,952	-	1,445	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>153,065</b>	<b>153,065</b>	<b>154,510</b>	<b>154,510</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 153,065</b>	<b>153,065</b>	<b>154,510</b>	<b>154,510</b>

# Governmental Funds

## Fund Statement–Opioid Settlement Fund 218 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	165,477	-	68,160	133,340
<b>Total Revenues</b>	<b>165,477</b>	<b>-</b>	<b>68,160</b>	<b>133,340</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 165,477</b>	<b>-</b>	<b>68,160</b>	<b>133,340</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>165,477</b>	<b>165,477</b>	<b>233,637</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	165,477	-	68,160	133,340
<b>FUND BALANCE (GAAP), end of year</b>	<b>165,477</b>	<b>165,477</b>	<b>233,637</b>	<b>366,977</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 165,477</b>	<b>165,477</b>	<b>233,637</b>	<b>366,977</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,252	15,000	25,857	15,000
Charges for Services	130,585	36,000	33,013	120,000
Fines and Forfeitures	-	-	-	-
Interest	(18,775)	3,500	3,800	3,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>126,062</b>	<b>54,500</b>	<b>62,670</b>	<b>138,500</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>39,100</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 126,062</b>	<b>93,600</b>	<b>62,670</b>	<b>138,500</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	6,000	-	7,500
Dues Travel & Training	-	3,000	3,600	5,200
Utilities	150	1,200	200	1,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,501	43,400	43,400	62,625
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	40,000	-	40,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>42,651</b>	<b>93,600</b>	<b>47,200</b>	<b>116,525</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 42,651</b>	<b>93,600</b>	<b>47,200</b>	<b>116,525</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 300,264</b>	<b>383,675</b>	<b>383,675</b>	<b>399,145</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	83,411	(39,100)	15,470	21,975
<b>FUND BALANCE (GAAP), end of year</b>	<b>383,675</b>	<b>344,575</b>	<b>399,145</b>	<b>421,120</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 383,675</b>	<b>344,575</b>	<b>399,145</b>	<b>421,120</b>



# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	10,000	10,000	10,000
Charges for Services	94,010	30,000	26,260	90,000
Fines and Forfeitures	-	-	-	-
Interest	7,412	5,000	20,000	2,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>101,422</b>	<b>45,000</b>	<b>56,260</b>	<b>102,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>165,000</b>	<b>153,740</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 101,422</b>	<b>210,000</b>	<b>210,000</b>	<b>102,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	210,000	210,000	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>210,000</b>	<b>210,000</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>210,000</b>	<b>210,000</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 298,148</b>	<b>399,570</b>	<b>399,570</b>	<b>245,830</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	101,422	(165,000)	(153,740)	102,000
<b>FUND BALANCE (GAAP), end of year</b>	<b>399,570</b>	<b>234,570</b>	<b>245,830</b>	<b>347,830</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 399,570</b>	<b>234,570</b>	<b>245,830</b>	<b>347,830</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(22,190)	3,120	10,725	1,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(22,190)</b>	<b>3,120</b>	<b>10,725</b>	<b>1,200</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>22,190</b>	<b>336,526</b>	<b>328,921</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ -</b>	<b>339,646</b>	<b>339,646</b>	<b>1,200</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	339,646	339,646	-
<b>Total Expenditures</b>	<b>-</b>	<b>339,646</b>	<b>339,646</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>339,646</b>	<b>339,646</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 364,499</b>	<b>342,309</b>	<b>342,309</b>	<b>13,388</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(22,190)	(336,526)	(328,921)	1,200
<b>FUND BALANCE (GAAP), end of year</b>	<b>342,309</b>	<b>5,783</b>	<b>13,388</b>	<b>14,588</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
-	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 342,309</b>	<b>5,783</b>	<b>13,388</b>	<b>14,588</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,561	3,600	500	2,560
Charges for Services	10,272	9,900	9,935	8,800
Fines and Forfeitures	-	-	-	-
Interest	(406)	65	220	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>12,427</b>	<b>13,565</b>	<b>10,655</b>	<b>11,580</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	12,000	12,000	12,000	7,530
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>7,530</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 24,427</b>	<b>25,565</b>	<b>22,655</b>	<b>19,110</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	16,399	16,400	20,240	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>16,399</b>	<b>16,400</b>	<b>20,240</b>	<b>16,400</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 16,399</b>	<b>16,400</b>	<b>20,240</b>	<b>16,400</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 13,961</b>	<b>21,989</b>	<b>21,989</b>	<b>24,404</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,028	9,165	2,415	2,710
<b>FUND BALANCE (GAAP), end of year</b>	<b>21,989</b>	<b>31,154</b>	<b>24,404</b>	<b>27,114</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 21,989</b>	<b>31,154</b>	<b>24,404</b>	<b>27,114</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,626)	223	373	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(1,626)</b>	<b>223</b>	<b>373</b>	<b>420</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,626</b>	<b>8,007</b>	<b>-</b>	<b>7,810</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ -</b>	<b>8,230</b>	<b>373</b>	<b>8,230</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>8,230</b>	<b>-</b>	<b>8,230</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>8,230</b>	<b>-</b>	<b>8,230</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 26,650</b>	<b>25,024</b>	<b>25,024</b>	<b>25,397</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,626)	(8,007)	373	(7,810)
<b>FUND BALANCE (GAAP), end of year</b>	<b>25,024</b>	<b>17,017</b>	<b>25,397</b>	<b>17,587</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 25,024</b>	<b>17,017</b>	<b>25,397</b>	<b>17,587</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	50,577	73,245	-	117,055
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>50,577</b>	<b>73,245</b>	<b>-</b>	<b>117,055</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 50,577</b>	<b>73,245</b>	<b>-</b>	<b>117,055</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	8,791	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	20,522	43,947	-	70,233
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	21,264	29,298	-	46,822
<b>Total Expenditures</b>	<b>50,577</b>	<b>73,245</b>	<b>-</b>	<b>117,055</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 50,577</b>	<b>73,245</b>	<b>-</b>	<b>117,055</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	(9,803)	1,250	2,877	1,364
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>40,197</b>	<b>51,250</b>	<b>52,877</b>	<b>51,364</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 40,197</b>	<b>51,250</b>	<b>52,877</b>	<b>51,364</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	511	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	16,750	16,750	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>511</b>	<b>20,250</b>	<b>16,750</b>	<b>3,500</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 511</b>	<b>20,250</b>	<b>16,750</b>	<b>3,500</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 129,299</b>	<b>168,985</b>	<b>168,985</b>	<b>205,112</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	39,686	31,000	36,127	47,864
<b>FUND BALANCE (GAAP), end of year</b>	<b>168,985</b>	<b>199,985</b>	<b>205,112</b>	<b>252,976</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 168,985</b>	<b>199,985</b>	<b>205,112</b>	<b>252,976</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	21,143	21,524	22,300	20,480
Intergovernmental	-	-	-	-
Charges for Services	5,082	4,992	4,782	4,680
Fines and Forfeitures	-	-	-	-
Interest	(16,321)	2,280	3,860	3,860
Hospital Lease	-	-	-	-
Other	3,113	-	-	-
<b>Total Revenues</b>	<b>13,017</b>	<b>28,796</b>	<b>30,942</b>	<b>29,020</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>8,396</b>	<b>-</b>	<b>7,860</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 13,017</b>	<b>37,192</b>	<b>30,942</b>	<b>36,880</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,000	250	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,098	1,200	1,152	1,200
Contractual Services	9,221	16,932	12,157	24,680
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,000	(13,881)	10,000
Fixed Asset Additions	-	8,060	8,060	-
<b>Total Expenditures</b>	<b>10,319</b>	<b>37,192</b>	<b>7,738</b>	<b>36,880</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,319</b>	<b>37,192</b>	<b>7,738</b>	<b>36,880</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 256,544</b>	<b>260,322</b>	<b>260,322</b>	<b>265,564</b>
Less encumbrances, beginning of year	(16,882)	(17,962)	(17,962)	-
Add encumbrances, end of year	17,962	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,698	(8,396)	23,204	(7,860)
<b>FUND BALANCE (GAAP), end of year</b>	<b>260,322</b>	<b>233,964</b>	<b>265,564</b>	<b>257,704</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(17,962)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 242,360</b>	<b>233,964</b>	<b>265,564</b>	<b>257,704</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,698	21,000	23,500	21,500
Fines and Forfeitures	-	-	-	-
Interest	(5,382)	760	1,420	847
Hospital Lease	-	-	-	-
Other	7,461	-	-	-
<b>Total Revenues</b>	<b>27,777</b>	<b>21,760</b>	<b>24,920</b>	<b>22,347</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>6,890</b>	<b>-</b>	<b>14,053</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 27,777</b>	<b>28,650</b>	<b>24,920</b>	<b>36,400</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	12,281	28,650	16,400	36,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(738)	-	(14,900)	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>11,543</b>	<b>28,650</b>	<b>1,500</b>	<b>36,400</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 11,543</b>	<b>28,650</b>	<b>1,500</b>	<b>36,400</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 77,645</b>	<b>93,141</b>	<b>93,141</b>	<b>101,661</b>
Less encumbrances, beginning of year	(15,638)	(14,900)	(14,900)	-
Add encumbrances, end of year	14,900	-	-	-
Fund Balance Increase (Decrease) resulting from operations	16,234	(6,890)	23,420	(14,053)
<b>FUND BALANCE (GAAP), end of year</b>	<b>93,141</b>	<b>71,351</b>	<b>101,661</b>	<b>87,608</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(14,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 78,241</b>	<b>71,351</b>	<b>101,661</b>	<b>87,608</b>



# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	10,407	10,406	-
Charges for Services	54,500	34,000	72,000	71,000
Fines and Forfeitures	-	-	-	-
Interest	(10,541)	1,431	3,100	3,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>43,959</b>	<b>45,838</b>	<b>85,506</b>	<b>74,100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 43,959</b>	<b>45,838</b>	<b>85,506</b>	<b>74,100</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,341	5,146	4,550	3,870
Dues Travel & Training	2,354	3,245	2,250	3,825
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,549	4,600	647	5,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,800	-	10,800
Fixed Asset Additions	-	9,261	9,261	1,500
<b>Total Expenditures</b>	<b>6,244</b>	<b>33,052</b>	<b>16,708</b>	<b>25,095</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 6,244</b>	<b>33,052</b>	<b>16,708</b>	<b>25,095</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 161,025</b>	<b>198,740</b>	<b>198,740</b>	<b>267,538</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	37,715	12,786	68,798	49,005
<b>FUND BALANCE (GAAP), end of year</b>	<b>198,740</b>	<b>211,526</b>	<b>267,538</b>	<b>316,543</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 198,740</b>	<b>211,526</b>	<b>267,538</b>	<b>316,543</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,035	11,000	12,000	11,000
Fines and Forfeitures	-	-	-	-
Interest	(1,564)	257	476	147
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>11,471</b>	<b>11,257</b>	<b>12,476</b>	<b>11,147</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 11,471</b>	<b>11,257</b>	<b>12,476</b>	<b>11,147</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,045	5,268	2,100	5,622
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>4,045</b>	<b>5,268</b>	<b>2,100</b>	<b>5,622</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 4,045</b>	<b>5,268</b>	<b>2,100</b>	<b>5,622</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 24,684</b>	<b>32,110</b>	<b>32,110</b>	<b>42,486</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,426	5,989	10,376	5,525
<b>FUND BALANCE (GAAP), end of year</b>	<b>32,110</b>	<b>38,099</b>	<b>42,486</b>	<b>48,011</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 32,110</b>	<b>38,099</b>	<b>42,486</b>	<b>48,011</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,628	25,000	7,200	25,000
Fines and Forfeitures	-	-	-	-
Interest	(2,264)	330	430	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>12,364</b>	<b>25,330</b>	<b>7,630</b>	<b>25,330</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>5,651</b>	<b>-</b>	<b>11,223</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 18,015</b>	<b>25,330</b>	<b>18,853</b>	<b>25,330</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 17,818	19,740	18,733	22,849
Materials & Supplies	197	1,125	120	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	-	-	-	-
<b>Total Expenditures</b>	<b>18,015</b>	<b>20,965</b>	<b>18,853</b>	<b>24,074</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 18,015</b>	<b>20,965</b>	<b>18,853</b>	<b>24,074</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 37,678</b>	<b>32,027</b>	<b>32,027</b>	<b>20,804</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,651)	4,365	(11,223)	1,256
<b>FUND BALANCE (GAAP), end of year</b>	<b>32,027</b>	<b>36,392</b>	<b>20,804</b>	<b>22,060</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 32,027</b>	<b>36,392</b>	<b>20,804</b>	<b>22,060</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use 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	-	-	-	-
<b>Total Revenues</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	15,545	18,500	-	18,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>15,545</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 15,545</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>4,455</b>	<b>4,455</b>	<b>24,455</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,455	-	20,000	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>4,455</b>	<b>4,455</b>	<b>24,455</b>	<b>24,455</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 4,455</b>	<b>4,455</b>	<b>24,455</b>	<b>24,455</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(244)	111	62	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(244)</b>	<b>111</b>	<b>62</b>	<b>111</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>244</b>	<b>889</b>	<b>-</b>	<b>889</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ -</b>	<b>1,000</b>	<b>62</b>	<b>1,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>1,000</b>	<b>-</b>	<b>1,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 4,051</b>	<b>3,807</b>	<b>3,807</b>	<b>3,869</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(244)	(889)	62	(889)
<b>FUND BALANCE (GAAP), end of year</b>	<b>3,807</b>	<b>2,918</b>	<b>3,869</b>	<b>2,980</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 3,807</b>	<b>2,918</b>	<b>3,869</b>	<b>2,980</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,889	14,500	14,370	14,500
Fines and Forfeitures	-	-	-	-
Interest	(1,432)	150	400	150
Hospital Lease	-	-	-	-
Other	14	35	15	35
<b>Total Revenues</b>	<b>20,471</b>	<b>14,685</b>	<b>14,785</b>	<b>14,685</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	1,027	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>1,027</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>7,305</b>	<b>6,703</b>	<b>2,925</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 21,498</b>	<b>21,990</b>	<b>21,488</b>	<b>17,610</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	737	975	725	1,100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	-	10
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>737</b>	<b>985</b>	<b>725</b>	<b>1,110</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	15,177	21,005	20,763	16,500
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>15,177</b>	<b>21,005</b>	<b>20,763</b>	<b>16,500</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 15,914</b>	<b>21,990</b>	<b>21,488</b>	<b>17,610</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 15,177</b>	<b>20,761</b>	<b>20,761</b>	<b>14,058</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,584	(7,305)	(6,703)	(2,925)
<b>FUND BALANCE (GAAP), end of year</b>	<b>20,761</b>	<b>13,456</b>	<b>14,058</b>	<b>11,133</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 20,761</b>	<b>13,456</b>	<b>14,058</b>	<b>11,133</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	45,950	60,000	55,000	60,000
Fines and Forfeitures	-	-	-	-
Interest	(9,847)	-	5,100	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>36,103</b>	<b>60,000</b>	<b>60,100</b>	<b>60,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 36,103</b>	<b>60,000</b>	<b>60,100</b>	<b>60,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	60,000	-	60,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 154,707</b>	<b>176,575</b>	<b>176,575</b>	<b>236,675</b>
Less encumbrances, beginning of year	(14,235)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,103	-	60,100	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>176,575</b>	<b>176,575</b>	<b>236,675</b>	<b>236,675</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 176,575</b>	<b>176,575</b>	<b>236,675</b>	<b>236,675</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	90,376	100,000	72,000	80,000
Fines and Forfeitures	-	-	-	-
Interest	(39,681)	5,400	7,700	6,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>50,695</b>	<b>105,400</b>	<b>79,700</b>	<b>86,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>8,527</b>	<b>221,200</b>	<b>-</b>	<b>241,085</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 59,222</b>	<b>326,600</b>	<b>79,700</b>	<b>327,085</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	6,500	5,400	6,500
Dues Travel & Training	71	4,830	4,065	4,430
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	59,151	69,870	60,525	66,155
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	245,400	-	250,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>59,222</b>	<b>326,600</b>	<b>69,990</b>	<b>327,085</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 59,222</b>	<b>326,600</b>	<b>69,990</b>	<b>327,085</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 642,839</b>	<b>634,312</b>	<b>634,312</b>	<b>644,022</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,527)	(221,200)	9,710	(241,085)
<b>FUND BALANCE (GAAP), end of year</b>	<b>634,312</b>	<b>413,112</b>	<b>644,022</b>	<b>402,937</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 634,312</b>	<b>413,112</b>	<b>644,022</b>	<b>402,937</b>



# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	40,358	38,500	38,760	39,000
Fines and Forfeitures	-	-	-	-
Interest	(14,844)	1,900	3,750	1,900
Hospital Lease	-	-	-	-
Other	720	950	750	950
<b>Total Revenues</b>	<b>26,234</b>	<b>41,350</b>	<b>43,260</b>	<b>41,850</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 26,234</b>	<b>41,350</b>	<b>43,260</b>	<b>41,850</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	23	250	50	250
Dues Travel & Training	827	15,850	2,000	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,101	23,750	8,400	23,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>13,951</b>	<b>39,850</b>	<b>10,450</b>	<b>39,850</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 13,951</b>	<b>39,850</b>	<b>10,450</b>	<b>39,850</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 238,748</b>	<b>251,031</b>	<b>251,031</b>	<b>283,841</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,283	1,500	32,810	2,000
<b>FUND BALANCE (GAAP), end of year</b>	<b>251,031</b>	<b>252,531</b>	<b>283,841</b>	<b>285,841</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 251,031</b>	<b>252,531</b>	<b>283,841</b>	<b>285,841</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,421	10,300	75,000	154,200
Charges for Services	82,896	96,000	55,242	55,000
Fines and Forfeitures	-	-	-	-
Interest	(22,560)	3,300	4,797	2,900
Hospital Lease	-	-	-	-
Other	-	100	155	100
<b>Total Revenues</b>	<b>67,757</b>	<b>109,700</b>	<b>135,194</b>	<b>212,200</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>27,367</b>	<b>89,668</b>	<b>21,783</b>	<b>21,605</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 95,124</b>	<b>199,368</b>	<b>156,977</b>	<b>233,805</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 2,109	12,080	1,188	13,160
Materials & Supplies	17,301	13,665	12,573	17,825
Dues Travel & Training	18,042	30,907	32,310	30,170
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	46,806	116,866	101,300	160,650
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	10,866	25,850	9,606	12,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>95,124</b>	<b>199,368</b>	<b>156,977</b>	<b>233,805</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 95,124</b>	<b>199,368</b>	<b>156,977</b>	<b>233,805</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 361,740</b>	<b>334,373</b>	<b>334,373</b>	<b>312,590</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(27,367)	(89,668)	(21,783)	(21,605)
<b>FUND BALANCE (GAAP), end of year</b>	<b>334,373</b>	<b>244,705</b>	<b>312,590</b>	<b>290,985</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 334,373</b>	<b>244,705</b>	<b>312,590</b>	<b>290,985</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	8,070	8,400	8,400	8,400
Fines and Forfeitures	-	-	-	-
Interest	(5,050)	1,100	958	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>3,020</b>	<b>9,500</b>	<b>9,358</b>	<b>9,500</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>5,328</b>	<b>66,295</b>	<b>55,849</b>	<b>38,060</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 8,348</b>	<b>75,795</b>	<b>65,207</b>	<b>47,560</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	178	875	450	1,225
Dues Travel & Training	4,287	20,650	17,583	22,885
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	500	17,534	13,534	5,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,323	4,416	2,350	18,250
Fixed Asset Additions	2,060	32,320	31,290	-
<b>Total Expenditures</b>	<b>8,348</b>	<b>75,795</b>	<b>65,207</b>	<b>47,560</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 8,348</b>	<b>75,795</b>	<b>65,207</b>	<b>47,560</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 80,195</b>	<b>74,867</b>	<b>74,867</b>	<b>19,018</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,328)	(66,295)	(55,849)	(38,060)
<b>FUND BALANCE (GAAP), end of year</b>	<b>74,867</b>	<b>8,572</b>	<b>19,018</b>	<b>(19,042)</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 74,867</b>	<b>8,572</b>	<b>19,018</b>	<b>(19,042)</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,860	15,000	17,080	17,000
Fines and Forfeitures	-	-	-	-
Interest	(2,325)	325	588	500
Hospital Lease	-	-	-	-
Other	-	100	-	100
<b>Total Revenues</b>	<b>13,535</b>	<b>15,425</b>	<b>17,668</b>	<b>17,600</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,575</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 13,535</b>	<b>17,000</b>	<b>17,668</b>	<b>17,600</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	11,525	15,000	5,000	15,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	279	2,000	2,000	2,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>11,804</b>	<b>17,000</b>	<b>7,000</b>	<b>17,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 11,804</b>	<b>17,000</b>	<b>7,000</b>	<b>17,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 35,878</b>	<b>37,609</b>	<b>37,609</b>	<b>48,277</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,731	(1,575)	10,668	600
<b>FUND BALANCE (GAAP), end of year</b>	<b>37,609</b>	<b>36,034</b>	<b>48,277</b>	<b>48,877</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 37,609</b>	<b>36,034</b>	<b>48,277</b>	<b>48,877</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	70,346	70,000	86,897	-
Charges for Services	75,896	27,000	27,000	27,000
Fines and Forfeitures	-	-	-	-
Interest	(5,254)	550	1,400	1,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>140,988</b>	<b>97,550</b>	<b>115,297</b>	<b>28,400</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>33,877</b>	<b>-</b>	<b>122,035</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 140,988</b>	<b>131,427</b>	<b>115,297</b>	<b>150,435</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	80,507	-	82,165
Materials & Supplies	-	4,450	2,027	3,520
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	26,720	6,000	45,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	38	19,750	1,000	19,750
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>38</b>	<b>131,427</b>	<b>9,027</b>	<b>150,435</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 38</b>	<b>131,427</b>	<b>9,027</b>	<b>150,435</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 66,737</b>	<b>207,687</b>	<b>207,687</b>	<b>313,957</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	140,950	(33,877)	106,270	(122,035)
<b>FUND BALANCE (GAAP), end of year</b>	<b>207,687</b>	<b>173,810</b>	<b>313,957</b>	<b>191,922</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>				
-	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 207,687</b>	<b>173,810</b>	<b>313,957</b>	<b>191,922</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	98,913	71,012	72,006	70,178
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(55,758)	8,095	8,987	6,095
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>43,155</b>	<b>79,107</b>	<b>80,993</b>	<b>76,273</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	867,962	869,812	869,812	871,062
\	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>867,962</b>	<b>869,812</b>	<b>869,812</b>	<b>871,062</b>
<b>Fund Balance Used for Operations</b>	<b>69,371</b>	<b>34,186</b>	<b>32,300</b>	<b>36,794</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 980,488</b>	<b>983,105</b>	<b>983,105</b>	<b>984,129</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	976,563	978,009	978,010	980,879
Emergency	-	-	-	-
Other	3,925	3,591	3,590	3,250
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>980,488</b>	<b>981,600</b>	<b>981,600</b>	<b>984,129</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	1,505	1,505	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>1,505</b>	<b>1,505</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 980,488</b>	<b>983,105</b>	<b>983,105</b>	<b>984,129</b>
<b>FUND BALANCE:</b>				
FUND BALANCE (GAAP), beginning of year	\$ 482,855	413,484	413,484	381,184
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(69,371)	(34,186)	(32,300)	(36,794)
<b>FUND BALANCE (GAAP), end of year</b>	<b>413,484</b>	<b>379,298</b>	<b>381,184</b>	<b>344,390</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(413,484)</b>	<b>(379,298)</b>	<b>(381,184)</b>	<b>(344,390)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(30,310)</b>	<b>4,200</b>	<b>4,055</b>	<b>2,200</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>867,962</b>	<b>869,812</b>	<b>869,812</b>	<b>871,062</b>
<b>Fund Balance Used for Operations</b>	<b>30,310</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 867,962</b>	<b>874,012</b>	<b>873,867</b>	<b>873,262</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	870,745
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>867,962</b>	<b>869,812</b>	<b>869,813</b>	<b>871,063</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 867,962</b>	<b>869,812</b>	<b>869,813</b>	<b>871,063</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 14,162</b>	<b>(16,148)</b>	<b>(16,148)</b>	<b>(12,094)</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<b>(30,310)</b>	<b>4,200</b>	<b>4,054</b>	<b>2,199</b>
<b>FUND BALANCE (GAAP), end of year</b>	<b>(16,148)</b>	<b>(11,948)</b>	<b>(12,094)</b>	<b>(9,895)</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>\$ 16,148</b>	<b>\$ 11,948</b>	<b>\$ 12,094</b>	<b>\$ 9,895</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	41,899
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	2,125
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>37,056</b>	<b>44,207</b>	<b>46,030</b>	<b>44,024</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>31,540</b>	<b>23,960</b>	<b>22,137</b>	<b>23,688</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 68,596</b>	<b>68,167</b>	<b>68,167</b>	<b>67,712</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	66,143
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>68,596</b>	<b>68,167</b>	<b>68,167</b>	<b>67,712</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 68,596</b>	<b>68,167</b>	<b>68,167</b>	<b>67,712</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 238,256</b>	<b>206,716</b>	<b>206,716</b>	<b>184,579</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(31,540)	(23,960)	(22,137)	(23,688)
<b>FUND BALANCE (GAAP), end of year</b>	<b>206,716</b>	<b>182,756</b>	<b>184,579</b>	<b>160,891</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(206,716)</b>	<b>(182,756)</b>	<b>(184,579)</b>	<b>(160,891)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	8,124
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	870
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,376</b>	<b>9,086</b>	<b>9,590</b>	<b>8,994</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>7,099</b>	<b>3,239</b>	<b>2,735</b>	<b>5,131</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 12,475</b>	<b>12,325</b>	<b>12,325</b>	<b>14,125</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	12,325	14,125
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>12,475</b>	<b>12,325</b>	<b>12,325</b>	<b>14,125</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 12,475</b>	<b>12,325</b>	<b>12,325</b>	<b>14,125</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 109,594</b>	<b>102,495</b>	<b>102,495</b>	<b>99,760</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(7,099)	(3,239)	(2,735)	(5,131)
<b>FUND BALANCE (GAAP), end of year</b>	<b>102,495</b>	<b>99,256</b>	<b>99,760</b>	<b>94,629</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(102,495)</b>	<b>(99,256)</b>	<b>(99,760)</b>	<b>(94,629)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>4,240</b>	<b>6,030</b>	<b>6,105</b>	<b>6,031</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>6,272</b>	<b>4,522</b>	<b>4,446</b>	<b>4,654</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,512</b>	<b>10,552</b>	<b>10,551</b>	<b>10,685</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	9,322
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,512</b>	<b>10,552</b>	<b>10,551</b>	<b>10,685</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,512</b>	<b>10,552</b>	<b>10,551</b>	<b>10,685</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 33,287</b>	<b>27,015</b>	<b>27,015</b>	<b>22,569</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(6,272)	(4,522)	(4,446)	(4,654)
<b>FUND BALANCE (GAAP), end of year</b>	<b>27,015</b>	<b>22,493</b>	<b>22,569</b>	<b>17,915</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(27,015)</b>	<b>(22,493)</b>	<b>(22,569)</b>	<b>(17,915)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>761</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,505</b>	<b>1,505</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 761</b>	<b>1,505</b>	<b>1,505</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>1,505</b>	<b>1,505</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>1,505</b>	<b>1,505</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 744</b>	<b>1,505</b>	<b>1,505</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	761	(1,505)	(1,505)	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,505</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(1,505)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(869)</b>	<b>2,408</b>	<b>2,582</b>	<b>2,410</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>7,119</b>	<b>3,642</b>	<b>3,468</b>	<b>3,440</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 6,250</b>	<b>6,050</b>	<b>6,050</b>	<b>5,850</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	6,050	5,850
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>6,250</b>	<b>6,050</b>	<b>6,050</b>	<b>5,850</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 6,250</b>	<b>6,050</b>	<b>6,050</b>	<b>5,850</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 51,787</b>	<b>44,668</b>	<b>44,668</b>	<b>41,200</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(7,119)	(3,642)	(3,468)	(3,440)
<b>FUND BALANCE (GAAP), end of year</b>	<b>44,668</b>	<b>41,026</b>	<b>41,200</b>	<b>37,760</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(44,668)</b>	<b>(41,026)</b>	<b>(41,200)</b>	<b>(37,760)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	286	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>26,901</b>	<b>13,176</b>	<b>12,631</b>	<b>12,614</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,518</b>	<b>2,063</b>	<b>2,080</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 26,901</b>	<b>14,694</b>	<b>14,694</b>	<b>14,694</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	14,694	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>14,693</b>	<b>14,694</b>	<b>14,694</b>	<b>14,694</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 14,693</b>	<b>14,694</b>	<b>14,694</b>	<b>14,694</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 35,025</b>	<b>47,233</b>	<b>47,233</b>	<b>45,170</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,208	(1,518)	(2,063)	(2,080)
<b>FUND BALANCE (GAAP), end of year</b>	<b>47,233</b>	<b>45,715</b>	<b>45,170</b>	<b>43,090</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>\$ (47,233)</b>	<b>\$ (45,715)</b>	<b>\$ (45,170)</b>	<b>\$ (43,090)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Internal Service Funds

## Fund Statement—All Internal Service Funds Combined

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,322,396	7,590,311	7,057,989	9,608,466
Fines and Forfeitures	100	-	-	-
Interest	361	43,270	102,720	100,440
Hospital Lease	-	-	-	-
Other	462,146	407,031	428,021	407,031
<b>Total Revenues</b>	<b>6,252,389</b>	<b>8,040,612</b>	<b>7,588,730</b>	<b>10,115,937</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	34,913	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	180,546	11,800	-	10,300
<b>Total Other Financing Sources</b>	<b>215,459</b>	<b>11,800</b>	<b>-</b>	<b>10,300</b>
<b>Fund Balance Used for Operations</b>	<b>1,206,488</b>	<b>131,798</b>	<b>92,421</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 7,674,336</b>	<b>8,184,210</b>	<b>7,681,151</b>	<b>10,126,237</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 1,121,050	1,390,474	1,195,940	1,698,692
Materials & Supplies	143,615	111,621	112,268	130,806
Dues Travel & Training	303	3,900	4,969	24,625
Utilities	426,596	430,815	431,629	457,470
Vehicle Expense	27,659	22,060	15,505	24,490
Equip & Bldg Maintenance	1,089,284	778,752	723,502	480,916
Contractual Services	3,733,586	5,287,628	5,094,741	5,813,005
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	11,000
Other	52,539	91,792	74,013	105,617
Fixed Asset Additions	52,533	56,168	28,584	909,800
<b>Total Expenditures</b>	<b>6,647,165</b>	<b>8,184,210</b>	<b>7,681,151</b>	<b>9,656,421</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	1,027,171	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>1,027,171</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 7,674,336</b>	<b>8,184,210</b>	<b>7,681,151</b>	<b>9,656,421</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 7,315,595</b>	<b>6,184,892</b>	<b>6,184,892</b>	<b>5,920,631</b>
Less encumbrances, beginning of year	(35,622)	(171,840)	(171,840)	-
Add encumbrances, end of year	171,840	-	-	-
Proprietary adjustment to full accrual	(60,433)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,206,488)	(131,798)	(92,421)	469,816
<b>FUND BALANCE (GAAP), end of year</b>	<b>6,184,892</b>	<b>5,881,254</b>	<b>5,920,631</b>	<b>6,390,447</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 6,184,892</b>	<b>5,881,254</b>	<b>5,920,631</b>	<b>6,390,447</b>

# Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,359,995	4,509,354	3,987,390	5,170,845
Fines and Forfeitures	-	-	-	-
Interest	(184,633)	20,000	41,167	40,000
Hospital Lease	-	-	-	-
Other	442,470	400,000	397,533	400,000
<b>Total Revenues</b>	<b>3,617,832</b>	<b>4,929,354</b>	<b>4,426,090</b>	<b>5,610,845</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>162,064</b>	<b>-</b>	<b>332,288</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,779,896</b>	<b>4,929,354</b>	<b>4,758,378</b>	<b>5,610,845</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	184	200	405	450
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,773,862	4,893,212	4,741,500	5,398,097
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	5,850	33,000	16,473	33,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>3,779,896</b>	<b>4,926,412</b>	<b>4,758,378</b>	<b>5,431,547</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,779,896</b>	<b>4,926,412</b>	<b>4,758,378</b>	<b>5,431,547</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,191,861</b>	<b>2,029,797</b>	<b>2,029,797</b>	<b>1,697,509</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(162,064)	2,942	(332,288)	179,298
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,029,797</b>	<b>2,032,739</b>	<b>1,697,509</b>	<b>1,876,807</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 2,029,797</b>	<b>2,032,739</b>	<b>1,697,509</b>	<b>1,876,807</b>

# Internal Service Funds

## Fund Statement—Self-Insured Dental Plan 601

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	259,774	288,225	257,180	276,265
Fines and Forfeitures	-	-	-	-
Interest	(23,097)	2,500	5,187	5,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>236,677</b>	<b>290,725</b>	<b>262,367</b>	<b>281,265</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>5,067</b>	<b>-</b>	<b>-</b>	<b>5,190</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 241,744</b>	<b>290,725</b>	<b>262,367</b>	<b>286,455</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	241,744	275,362	249,770	286,455
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>241,744</b>	<b>275,362</b>	<b>249,770</b>	<b>286,455</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 241,744</b>	<b>275,362</b>	<b>249,770</b>	<b>286,455</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 345,506</b>	<b>340,439</b>	<b>340,439</b>	<b>353,036</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,067)	15,363	12,597	(5,190)
<b>FUND BALANCE (GAAP), end of year</b>	<b>340,439</b>	<b>355,802</b>	<b>353,036</b>	<b>347,846</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 340,439</b>	<b>355,802</b>	<b>353,036</b>	<b>347,846</b>



# Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(43,220)	-	-	-
Hospital Lease	-	-	-	-
Other	1,000	-	-	-
<b>Total Revenues</b>	<b>(42,220)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	167,328	-	-	-
<b>Total Other Financing Sources</b>	<b>167,328</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>539,764</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 664,872</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(362,299)	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>(362,299)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	1,027,171	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>1,027,171</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 664,872</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 539,764</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(539,764)	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Internal Service Funds

## Fund Statement—Facilities and Grounds Maintenance Fund 610

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,850,659	1,752,911	1,773,576	2,349,220
Fines and Forfeitures	100	-	-	-
Interest	(67,283)	9,750	16,250	14,000
Hospital Lease	-	-	-	-
Other	11,644	-	23,458	-
<b>Total Revenues</b>	<b>1,795,120</b>	<b>1,762,661</b>	<b>1,813,284</b>	<b>2,363,220</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	34,913	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	13,218	11,800	-	10,300
<b>Total Other Financing Sources</b>	<b>48,131</b>	<b>11,800</b>	<b>-</b>	<b>10,300</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>322,953</b>	<b>15,883</b>	<b>364,204</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,843,251</b>	<b>2,097,414</b>	<b>1,829,167</b>	<b>2,737,724</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 1,121,050	1,390,474	1,195,940	1,698,692
Materials & Supplies	97,853	111,321	111,863	130,256
Dues Travel & Training	303	3,900	4,969	24,625
Utilities	16,023	18,340	17,463	23,856
Vehicle Expense	27,659	22,060	15,505	24,490
Equip & Bldg Maintenance	254,678	306,305	293,832	383,935
Contractual Services	80,279	119,054	103,471	128,453
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	11,000
Other	49,815	58,792	57,540	72,617
Fixed Asset Additions	52,533	56,168	28,584	239,800
<b>Total Expenditures</b>	<b>1,700,193</b>	<b>2,097,414</b>	<b>1,829,167</b>	<b>2,737,724</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,700,193</b>	<b>2,097,414</b>	<b>1,829,167</b>	<b>2,737,724</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 947,989</b>	<b>1,017,367</b>	<b>1,017,367</b>	<b>982,234</b>
Less encumbrances, beginning of year	(32,497)	(19,250)	(19,250)	-
Add encumbrances, end of year	19,250	-	-	-
Proprietary adjustment to full accrual	(60,433)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	143,058	(322,953)	(15,883)	(364,204)
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,017,367</b>	<b>675,164</b>	<b>982,234</b>	<b>618,030</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,017,367</b>	<b>675,164</b>	<b>982,234</b>	<b>618,030</b>

# Internal Service Funds

## Fund Statement—Capital Repair and Replacement Fund 620

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	265,746	392,840	392,860	425,193
Fines and Forfeitures	-	-	-	-
Interest	(118,545)	-	18,000	20,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>147,201</b>	<b>392,840</b>	<b>410,860</b>	<b>445,693</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>729,857</b>	<b>16,626</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 877,058</b>	<b>409,466</b>	<b>410,860</b>	<b>445,693</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	45,578	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	834,606	409,466	370,560	40,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(3,126)	-	-	-
Fixed Asset Additions	-	-	-	50,000
<b>Total Expenditures</b>	<b>877,058</b>	<b>409,466</b>	<b>370,560</b>	<b>90,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 877,058</b>	<b>409,466</b>	<b>370,560</b>	<b>90,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 1,811,847</b>	<b>1,231,455</b>	<b>1,231,455</b>	<b>1,119,165</b>
Less encumbrances, beginning of year	(3,125)	(152,590)	(152,590)	-
Add encumbrances, end of year	152,590	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(729,857)	(16,626)	40,300	355,693
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,231,455</b>	<b>1,062,239</b>	<b>1,119,165</b>	<b>1,474,858</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,231,455</b>	<b>1,062,239</b>	<b>1,119,165</b>	<b>1,474,858</b>

# Internal Service Funds

## Fund Statement—Utilities Fund 621

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	386,545	423,543	423,543	433,614
Fines and Forfeitures	-	-	-	-
Interest	(15,435)	3,200	2,850	3,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>371,110</b>	<b>426,743</b>	<b>426,393</b>	<b>436,814</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>39,463</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 410,573</b>	<b>426,743</b>	<b>426,393</b>	<b>436,814</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	410,573	412,475	414,166	433,614
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>410,573</b>	<b>412,475</b>	<b>414,166</b>	<b>433,614</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 410,573</b>	<b>412,475</b>	<b>414,166</b>	<b>433,614</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 187,339</b>	<b>147,876</b>	<b>147,876</b>	<b>160,103</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(39,463)	14,268	12,227	3,200
<b>FUND BALANCE (GAAP), end of year</b>	<b>147,876</b>	<b>162,144</b>	<b>160,103</b>	<b>163,303</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 147,876</b>	<b>162,144</b>	<b>160,103</b>	<b>163,303</b>

# Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(6,235)	1,180	1,450	1,180
Hospital Lease	-	-	-	-
Other	7,032	7,031	7,030	7,031
<b>Total Revenues</b>	<b>797</b>	<b>8,211</b>	<b>8,480</b>	<b>8,211</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>54,870</b>	<b>50,630</b>	<b>48,870</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 797</b>	<b>63,081</b>	<b>59,110</b>	<b>57,081</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	100	-	100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	62,981	59,110	56,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>63,081</b>	<b>59,110</b>	<b>57,081</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>63,081</b>	<b>59,110</b>	<b>57,081</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 99,478</b>	<b>100,275</b>	<b>100,275</b>	<b>49,645</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	797	(54,870)	(50,630)	(48,870)
<b>FUND BALANCE (GAAP), end of year</b>	<b>100,275</b>	<b>45,405</b>	<b>49,645</b>	<b>775</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 100,275</b>	<b>45,405</b>	<b>49,645</b>	<b>775</b>

# Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,979)	-	431	400
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(1,979)</b>	<b>-</b>	<b>431</b>	<b>400</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>1,979</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ -</b>	<b>-</b>	<b>431</b>	<b>400</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 32,200</b>	<b>30,221</b>	<b>30,221</b>	<b>30,652</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,979)	-	431	400
<b>FUND BALANCE (GAAP), end of year</b>	<b>30,221</b>	<b>30,221</b>	<b>30,652</b>	<b>31,052</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 30,221</b>	<b>30,221</b>	<b>30,652</b>	<b>31,052</b>

# Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	150,000	873,845
Fines and Forfeitures	-	-	-	-
Interest	(60,765)	6,500	14,300	16,020
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>89,235</b>	<b>156,500</b>	<b>164,300</b>	<b>889,865</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 89,235</b>	<b>156,500</b>	<b>164,300</b>	<b>889,865</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	620,000
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>620,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>620,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 994,716</b>	<b>1,083,951</b>	<b>1,083,951</b>	<b>1,248,251</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	89,235	156,500	164,300	269,865
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,083,951</b>	<b>1,240,451</b>	<b>1,248,251</b>	<b>1,518,116</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,083,951</b>	<b>1,240,451</b>	<b>1,248,251</b>	<b>1,518,116</b>

# Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	49,677	73,438	73,440	79,484
Fines and Forfeitures	-	-	-	-
Interest	(11,061)	140	3,085	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>38,616</b>	<b>73,578</b>	<b>76,525</b>	<b>79,624</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 38,616</b>	<b>73,578</b>	<b>76,525</b>	<b>79,624</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 164,895</b>	<b>203,511</b>	<b>203,511</b>	<b>280,036</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	38,616	73,578	76,525	79,624
<b>FUND BALANCE (GAAP), end of year</b>	<b>203,511</b>	<b>277,089</b>	<b>280,036</b>	<b>359,660</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 203,511</b>	<b>277,089</b>	<b>280,036</b>	<b>359,660</b>



# Trust Funds

## Fund Statement –Private Purpose Trust Funds Combined

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(5,562)	769	1,115	769
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(5,562)</b>	<b>769</b>	<b>1,115</b>	<b>769</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>11,931</b>	<b>8,613</b>	<b>8,500</b>	<b>10,287</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 6,369</b>	<b>9,382</b>	<b>9,615</b>	<b>11,056</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6,369	9,382	9,615	11,056
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>6,369</b>	<b>9,382</b>	<b>9,615</b>	<b>11,056</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 6,369</b>	<b>9,382</b>	<b>9,615</b>	<b>11,056</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 92,020</b>	<b>80,089</b>	<b>80,089</b>	<b>71,589</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<b>(11,931)</b>	<b>(8,613)</b>	<b>(8,500)</b>	<b>(10,287)</b>
<b>FUND BALANCE (GAAP), end of year</b>	<b>80,089</b>	<b>71,476</b>	<b>71,589</b>	<b>61,302</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(37,671)</b>	<b>(37,671)</b>	<b>(37,671)</b>	<b>(37,671)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 42,418</b>	<b>33,805</b>	<b>33,918</b>	<b>23,631</b>

# Trust Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,966)	270	424	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(1,966)</b>	<b>270</b>	<b>424</b>	<b>270</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>2,221</b>	<b>33</b>	<b>-</b>	<b>30</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 255</b>	<b>303</b>	<b>424</b>	<b>300</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	255	303	303	300
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>255</b>	<b>303</b>	<b>303</b>	<b>300</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 255</b>	<b>303</b>	<b>303</b>	<b>300</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 32,243</b>	<b>30,022</b>	<b>30,022</b>	<b>30,143</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,221)	(33)	121	(30)
<b>FUND BALANCE (GAAP), end of year</b>	<b>30,022</b>	<b>29,989</b>	<b>30,143</b>	<b>30,113</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ (2,378)</b>	<b>(2,411)</b>	<b>(2,257)</b>	<b>(2,287)</b>

# Trust Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(352)	49	76	49
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(352)</b>	<b>49</b>	<b>76</b>	<b>49</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>352</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ -</b>	<b>49</b>	<b>76</b>	<b>49</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 5,761</b>	<b>5,409</b>	<b>5,409</b>	<b>5,485</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(352)	49	76	49
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,409</b>	<b>5,458</b>	<b>5,485</b>	<b>5,534</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>(5,271)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 138</b>	<b>187</b>	<b>214</b>	<b>263</b>

# Trust Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(3,244)	450	615	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>(3,244)</b>	<b>450</b>	<b>615</b>	<b>450</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>9,358</b>	<b>8,629</b>	<b>8,697</b>	<b>10,306</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 6,114</b>	<b>9,079</b>	<b>9,312</b>	<b>10,756</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6,114	9,079	9,312	10,756
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>6,114</b>	<b>9,079</b>	<b>9,312</b>	<b>10,756</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 6,114</b>	<b>9,079</b>	<b>9,312</b>	<b>10,756</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 54,016</b>	<b>44,658</b>	<b>44,658</b>	<b>35,961</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(9,358)	(8,629)	(8,697)	(10,306)
<b>FUND BALANCE (GAAP), end of year</b>	<b>44,658</b>	<b>36,029</b>	<b>35,961</b>	<b>25,655</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 44,658</b>	<b>36,029</b>	<b>35,961</b>	<b>25,655</b>



# Personnel Summaries—

This section contains the following personnel information:

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

A summary of significant changes over the past 10 years is provided below. Refer to the Budget Message for detailed discussion of staffing changes for the current budget year. The ten-year net increase is approximately 64 FTEs, or 13%.

**General Government Operations—**Approximately 16 FTE permanent positions (net) have been added over the past 10 years, a 17% increase. The 2024 budget includes a net increase of 4.4 FTE: a new 1.0 FTE Grant Administrator in Commission; 2.0 FTE will be added to Human Resources for payroll functions, a payroll coordinator and a payroll administrator; 1.38 FTE have been removed from the County Clerk's budget for payroll functions transferring from their office; the Election Office Specialist I/II PT Pool hours increase by 2.5 FTE in Elections and the .19 FTE Intern pool was eliminated; 1.0 FTE for a Helpdesk Technician in IT, a reduction of 0.5 FTE for the Helpdesk Tech Pool & 0.04 FTE for the Temporary Security Technician.

**Public Safety—**Approximately 32 FTE positions (net) have been added over the past 10 years, a 10% 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 2024 budget includes several new permanent positions: 2.0 FTE Service Specialist positions for Joint Communications and 0.5 FTE for an intern position in Office of Emergency Management.

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 4.55 FTEs has been reflected.

**Environment, Protective Inspection, & Infrastructure—** The 2024 budget reflects the addition of 2.15 FTE, an additional mechanic position in R&B Fleet Maintenance Operations; a new On-site Wastewater & Rental Housing Standards Coordinator in Resource Management Building Inspection; and an increase in budget hours for the temporary Sr. Road Maintenance Worker Pool in Road Maintenance. Over the past ten-year period, total FTEs have decreased by .3% or .3 FTEs, attributable to eliminating vacant positions.

**Health and Community Services—** Approximately 5 FTE have been added over the past 10 years, a 173% increase. 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. The 2024 budget reflects the addition of a full-time program manager position for Community Services.

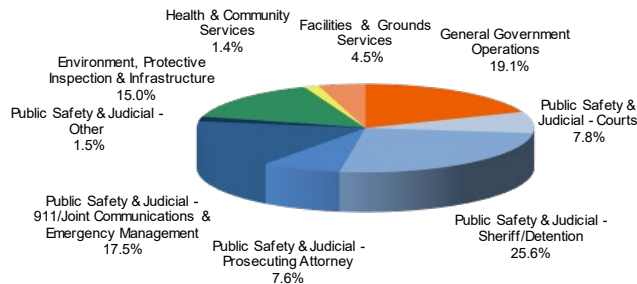
**Facilities and Grounds Services**—Eleven (11) FTEs have been added over the past 10 years, which represents a 73% increase. The 2024 budget includes an additional 4.0 FTEs, for a new Maintenance Supervisor, an additional Custodian, a new Landscape & Turf Supervisor, and a new Construction Project Manager. In addition, a vacant Services Specialist II position has been eliminated from the FM Administration budget.

# Personnel Summary

## Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2024 FTE	DEPT NO	DEPT NAME	2024 FTE
<b><u>General Government Operations</u></b>			<b><u>Public Safety &amp; Judicial - Prosecuting Attorney</u></b>		
1110	Auditor	8.00	1261	GF Prosecuting Attorney	29.20
1115	HR & Risk Mgmt Operations	6.00	1262	GF Pros Attny Victim Witness	5.91
1118	Purchasing	4.75	1263	Pros Attny Child Support Enf	3.00
1121	County Commission	6.19	2610	Pros Attny Tax Colletion	0.40
1126	County Counselor	4.00	2903	LEST Prosecuting Attorney	5.00
1131	GF County Clerk Operations	3.75			43.51
1132	GF Election and VR Operations	9.63	<b><u>Public Safety &amp; Judicial - 911/Joint Communications &amp; Emergency Management</u></b>		
1140	Treasurer	3.75	2701	BOCO Joint Comm 911 Operations	71.41
1150	GF Collector	9.24	2702	Emergency Mgmt Operations	8.00
1160	GF Recorder	7.00	2704	BOCO Joint Comm Raido Ops	3.70
1170	GF IT Administration	6.00	2709	911/EM IT Technical Support	7.00
1171	GF IT Facilities Security	1.00	2711	BOCO Joint Comm Administration	10.13
1173	GF IT Software Development	7.00		Total	100.24
1174	GF IT Technical Support	10.63	<b><u>Public Safety &amp; Judicial - Other</u></b>		
1176	GF IT GIS	3.00	1200	Public Administrator	8.75
1194	GF IT Mail Services	2.00			8.75
2010	Assessment	17.23	<b><u>Environment, Protective Inspection &amp; Infrastructure</u></b>		
2110	Collector Tax Maint Fnd Activity	0.08	1360	GF RM Solid Waste	0.25
		109.25	1710	GF RM Land Use Planning	5.41
<b><u>Public Safety &amp; Judicial - Courts</u></b>			1711	GF RM Administration	1.13
1210	GF Court Operations	23.09	1720	GF RM Building Inspection	7.00
1221	GF Circuit Clerk	5.00	1725	GF RM Stormwater Planning	1.83
1241	GF Juvenile Office	3.92	2040	R&B Road Maintenance	46.19
1242	GF Juvenile Detention	5.21	2042	R&B Fleet Mntc Operations	6.24
1243	GF Juvenile Grants	1.00	2043	R&B Traffic/Sign	2.00
1244	GF Court Ops Grants	0.00	2044	R&B Administration	4.00
1245	GF Treatment Court Grants	0.00	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	0.50	2080	R&B RM Administration	0.87
2904	LEST Alt Sentencing Programs	3.00	2081	R&B RM Engineering	5.43
2908	LEST Court Ops/Alt Sent Prog	3.00			86.18
		44.97	<b><u>Health &amp; Community Services</u></b>		
<b><u>Public Safety &amp; Judicial - Sheriff/Corrections</u></b>			1420	GF Community Services Admin	0.25
1228	GF Sheriff/Detention Administration	30.65	2130	CMTYHLTHFND Comm Service Admin	1.60
1251	GF Sheriff Operations	46.00	2160	CSF Community Services Admin	6.34
1253	GF Sheriff Grants	4.25			8.19
1255	GF Detention Operations	45.96	<b><u>Facilities &amp; Grounds Services</u></b>		
2901	LEST Sheriff Operations	12.00	6100	FM Building Maintenance	7.00
2902	LEST Detention Operations	6.00	6101	FM Housekeeping & Custodial Svcs	11.00
2709	LEST Sheriff/Detention Admin	2.00	6104	FM Grounds Maintenance	4.00
		146.86	6105	FM Administration	3.00
			6108	FM Construction Management	1.00
					26.00
<b>Grand Total</b>					<b>573.95</b>

### 2024 Budgeted FTE Positions





# Personnel Summary

## Summary of Personnel by Fund—10 Years

FUND	DEPT NO	DEPT NAME	2015	2016	2017	2018
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	5.25	5.25	5.25
100	1126	County Counselor	4.00	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	6.62	10.60	7.33	8.48
100	1140	Treasurer	3.75	3.75	3.75	3.75
100	1150	GF Collector	8.25	8.25	8.25	8.24
100	1160	GF Recorder	8.00	8.00	8.00	8.00
100	1170	GF IT Administration	17.63	18.63	18.63	19.63
100	1171	GF IT Facilities Security	-	-	-	1.00
100	1173	GF IT Software Development	-	-	-	-
100	1174	GF IT Technical Support	-	-	-	-
100	1176	GF IT GIS	2.00	2.00	3.00	3.00
100	1194	GF IT Mail Services	2.00	2.00	2.00	2.00
100	1200	Public Administrator	6.99	7.25	7.25	8.25
100	1210	GF Court Operations	22.50	22.50	22.50	22.72
100	1221	GF Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	GF Juvenile Office	4.44	4.44	4.60	4.31
100	1242	GF Juvenile Detention	5.86	5.67	5.27	4.55
100	1243	GF Juvenile Grants	3.00	2.80	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	66.90	67.90	67.90	68.90
100	1253	GF Sheriff Grants	2.00	2.00	2.00	2.00
100	1255	GF Detention Operations	61.56	61.56	51.73	51.73
100	1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	-	-
100	1261	GF Prosecuting Attorney	25.50	25.50	25.60	26.60
100	1262	GF Pros Atrny Victim Witness	3.48	5.48	5.48	5.48
100	1263	Pros Atrny 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	0.35	0.25	0.25
100	1710	GF RM Land Use Planning	5.18	5.18	5.18	5.18
100	1711	GF RM Administration	-	-	-	-
100	1720	GF RM Building Inspection	6.44	6.44	6.44	6.44
100	1725	GF RM Stormwater Planning	1.50	1.50	1.50	1.50
100	1740	On-site Waste Water	-	-	-	-
General Fund Total			301.05	308.80	294.46	299.81

a The FTE allocations for grant-funded positions reflects a partial year per grant period.

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2019	2020	2021	2022	2023	2024	2023-2024 Change
7.00	7.00	7.00	7.00	8.00	8.00	-
4.00	4.00	4.00	4.00	4.00	6.00	2.00
3.75	3.75	3.75	4.75	4.75	4.75	-
5.00	5.00	4.75	5.00	5.19	6.19	1.00
4.00	4.00	4.00	4.00	4.00	4.00	-
3.75	3.75	4.00	5.13	5.13	3.75	(1.38)
7.32	9.82	7.32	7.32	7.32	9.63	2.31
3.75	3.75	3.75	3.75	3.75	3.75	-
8.24	9.24	9.24	9.24	9.24	9.24	-
7.00	7.00	7.00	7.00	7.00	7.00	-
19.63	20.63	4.00	5.00	5.00	6.00	1.00
1.00	1.00	1.06	1.04	1.04	1.00	(0.04)
-	-	9.00	8.00	8.00	7.00	(1.00)
-	-	7.63	9.63	10.13	10.63	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	8.75	8.75	8.75	-
22.72	22.72	22.72	22.72	23.09	23.09	-
5.00	5.00	5.00	5.00	5.00	5.00	-
3.73	3.92	3.92	3.92	3.92	3.92	-
4.21	4.21	4.21	5.21	5.21	5.21	-
2.80	2.80	2.00	2.00	2.00	1.00	a (1.00)
-	-	0.80	0.80	0.80	-	a (0.80)
-	-	-	0.50	-	-	-
-	-	28.44	28.32	30.65	30.65	-
73.26	74.75	46.00	46.00	46.00	46.00	-
2.00	2.00	5.00	6.00	7.00	4.25	a (2.75)
47.73	47.69	46.00	46.00	45.96	45.96	-
-	-	-	-	-	-	-
25.60	27.20	27.20	26.95	29.20	29.20	-
5.48	5.72	5.91	5.91	5.91	5.91	-
3.00	3.00	3.00	3.00	3.00	3.00	-
0.25	0.25	0.25	0.25	0.25	0.25	-
0.25	0.25	0.25	0.25	0.25	0.25	-
5.18	5.18	4.75	4.75	5.41	5.41	-
-	-	1.13	1.13	1.13	1.13	-
6.44	6.44	6.00	6.00	6.00	7.00	1.00
1.50	1.50	1.83	1.83	1.83	1.83	-
-	-	-	0.63	-	-	-
296.84	304.82	304.16	311.77	318.91	319.76	0.85

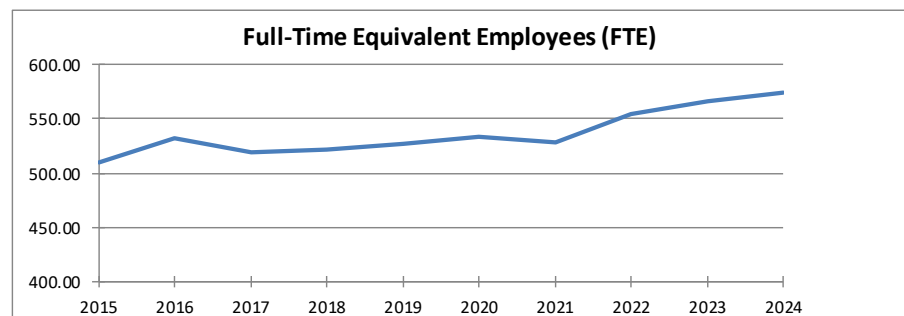
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FUND	DEPT NO	DEPT NAME	2015	2016	2017	2018
201	2010	Assessment	16.75	16.75	16.75	16.75
204	2040	R&B Road Maintenance	57.73	58.48	58.48	58.48
204	2042	R&B Fleet Mntc Operations	-	-	-	-
204	2043	R&B Traffic/Sign	-	-	-	-
204	2044	R&B Administration	-	-	-	-
204	2045	R&B RM Road Inspection	13.88	13.88	13.88	13.88
204	2046	R&B RM Stormwater Planning	1.50	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	0.73	0.45	0.45
214	2140	RM Grants (Strmwtr Grant Fnd)	-	-	-	-
216	2160	CSF Community Services Admin	2.17	2.92	3.30	3.30
255	2550	Sheriff Revolving Fnd Activity	1.00	1.00	1.00	-
261	2610	Pros Attny Tax Colletion	1.00	1.50	0.40	0.40
263	2630	PA Bad Check Collections	1.00	-	-	-
270	2701	BOCO Joint Comm 911 Operations	57.86	57.86	57.38	57.38
270	2702	Emergency Mgmt Operations	3.00	7.00	7.00	7.00
270	2703	911/EM IT Administration	5.00	8.00	8.00	7.00
270	2704	BOCO Joint Comm Raido Ops	-	2.00	2.70	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	0.80	0.30
287	2870	Juvenile Justice Preservation Fund	-	-	-	-
287	2871	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	6.00
290	2908	LEST Court Ops/Alt Sent Prog	-	-	-	-
290	2909	LEST Sheriff/Detention Admin	-	-	-	-
Special Revenue Funds Total			193.93	204.08	203.22	201.22
610	6100	FM Building Maintenance	8.00	8.00	9.00	9.00
610	6101	FM Housekeeping & Custodial Svcs	7.00	8.00	9.00	9.00
610	6103	Facilities Security	-	1.00	1.00	-
610	6104	FM Grounds Maintenance	-	2.00	3.00	3.00
610	6105	FM Administration	-	-	-	-
610	6108	FM Construction Management	-	-	-	-
Internal Service Funds Total			15.00	19.00	22.00	21.00
<b>Grand Total</b>			<b>509.98</b>	<b>531.88</b>	<b>519.68</b>	<b>522.03</b>

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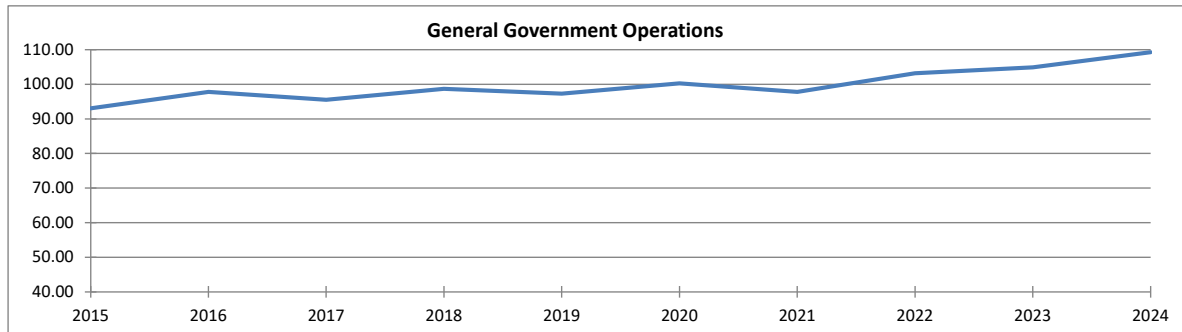
2019	2020	2021	2022	2023	2024	2022-2024 Change
16.75	16.23	16.23	17.23	17.23	17.23	-
57.23	57.23	46.00	46.05	46.05	46.19	0.14
-	-	5.00	5.24	5.24	6.24	1.00
-	-	2.00	2.00	2.00	2.00	-
-	-	3.50	3.50	4.00	4.00	-
11.63	11.63	4.00	4.00	4.00	4.00	-
1.50	1.50	1.83	1.83	1.83	1.83	-
-	-	0.87	0.87	0.87	0.87	-
-	-	5.59	5.59	5.42	5.43	0.01
1.08	0.08	0.08	0.08	0.08	0.08	-
0.60	0.60	0.60	0.60	0.60	1.60	1.00
-	-	-	-	-	-	-
4.15	4.15	4.34	5.34	6.34	6.34	-
-	-	-	-	-	-	-
0.40	0.40	0.40	0.40	0.40	0.40	-
-	-	-	-	-	-	-
68.13	68.63	57.16	71.90	71.41	71.41	0.00
7.00	7.00	6.83	7.00	7.50	8.00	0.50
7.00	6.00	-	-	-	-	-
2.70	2.70	3.70	3.70	3.70	3.70	-
-	-	6.00	6.00	7.00	7.00	-
-	-	7.63	7.63	8.13	10.13	2.00
0.30	0.30	0.30	0.30	0.25	0.25	-
-	-	-	-	1.50	0.50	(1.00)
-	-	-	-	-	1.00	1.00
14.00	14.00	12.00	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	3.00	3.00	3.00	3.00	-
-	-	3.00	3.00	3.00	3.00	-
-	-	2.00	2.00	2.00	2.00	-
209.47	207.45	203.06	220.26	224.55	229.20	4.65
9.00	9.00	6.00	6.00	6.00	7.00	1.00
9.00	9.00	9.00	10.00	10.00	11.00	1.00
-	-	-	-	-	-	-
3.00	3.00	3.00	3.00	3.00	4.00	1.00
-	-	3.00	3.00	4.00	3.00	(1.00)
-	-	-	-	-	1.00	1.00
21.00	21.00	21.00	22.00	23.00	25.00	3.00
<b>527.31</b>	<b>533.27</b>	<b>528.22</b>	<b>554.03</b>	<b>566.46</b>	<b>573.95</b>	<b>8.50</b>



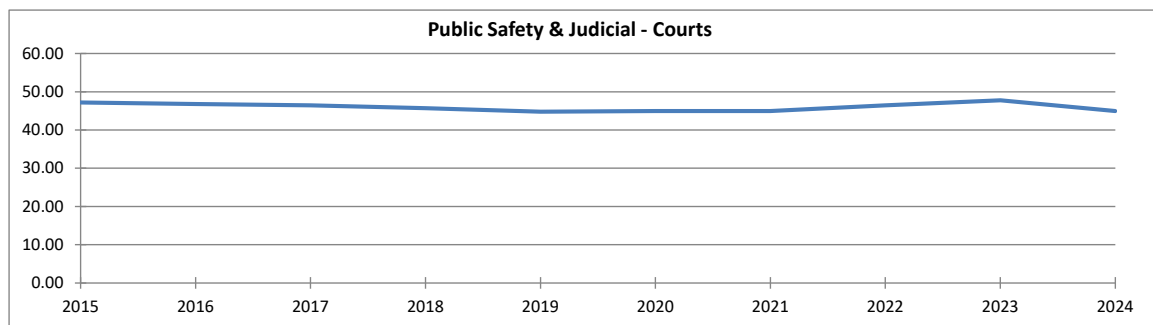
# Personnel Summary

## Summary of Personnel by Function—10 Years

Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>General Government Operations</b>											
1110	Auditor	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	8.00	8.00
1115	HR & Risk Mgmt Operations	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00
1118	Purchasing	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.75	4.75	4.75
1121	County Commission	5.45	5.25	5.25	5.25	5.00	5.00	4.75	5.00	5.19	6.19
1125	Centralia Office	-	-	-	-	-	-	-	-	-	-
1126	County Counselor	4.00	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	4.00	5.13	5.13	3.75
1132	GF Election and VR Operations	6.62	10.60	7.33	8.48	7.32	9.82	7.32	7.32	7.32	9.63
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	8.24	8.24	9.24	9.24	9.24	9.24	9.24
1160	GF Recorder	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
1170	GF IT Administration	17.63	18.63	18.63	19.63	19.63	20.63	4.00	5.00	5.00	6.00
1171	GF IT Facilities Security	-	-	-	1.00	1.00	1.00	1.06	1.04	1.04	1.00
1173	GF IT Software Development	-	-	-	-	-	-	9.00	8.00	8.00	7.00
1174	GF IT Technical Support	-	-	-	-	-	-	7.63	9.63	10.13	10.63
1176	GF IT GIS	2.00	2.00	3.00	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	16.23	16.23	17.23	17.23	17.23
2110	Collector Tax Maint Fnd Activity	1.08	1.08	1.08	1.08	1.08	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-
	Total	93.03	97.81	95.54	98.68	97.27	100.25	97.81	103.16	104.86	109.25

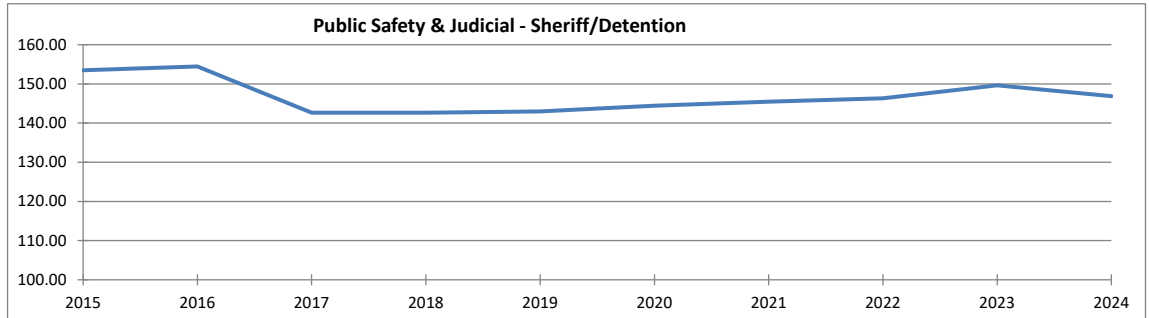


		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Public Safety &amp; Judicial - Courts</b>											
1210	GF Court Operations	22.50	22.50	22.50	22.72	22.72	22.72	22.72	22.72	23.09	23.09
1221	GF Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	GF Juvenile Office	4.44	4.44	4.60	4.31	3.73	3.92	3.92	3.92	3.92	3.92
1242	GF Juvenile Detention	5.86	5.67	5.27	4.55	4.21	4.21	4.21	5.21	5.21	5.21
1243	GF Juvenile Grants	3.00	2.80	2.80	2.80	2.80	2.80	2.00	2.00	2.00	1.00
1244	GF Court Ops Grants	-	-	-	-	-	-	0.80	0.80	0.80	-
1245	GF Treatment Court Grants	-	-	-	-	-	-	-	0.50	-	-
2831	Drug Court Fund Veterans Court	0.88	0.88	0.80	0.30	0.30	0.30	0.30	0.30	0.25	0.25
2870	Juvenile Justice Preservation Fund	-	-	-	-	-	-	-	-	1.50	0.50
2904	LEST Alt Sentencing Programs	5.50	5.50	5.50	6.00	6.00	6.00	3.00	3.00	3.00	3.00
2908	LEST Court Ops/Alt Sent Prog	-	-	-	-	-	-	3.00	3.00	3.00	3.00
	Total	47.18	46.79	46.47	45.68	44.76	44.95	44.95	46.45	47.77	44.97

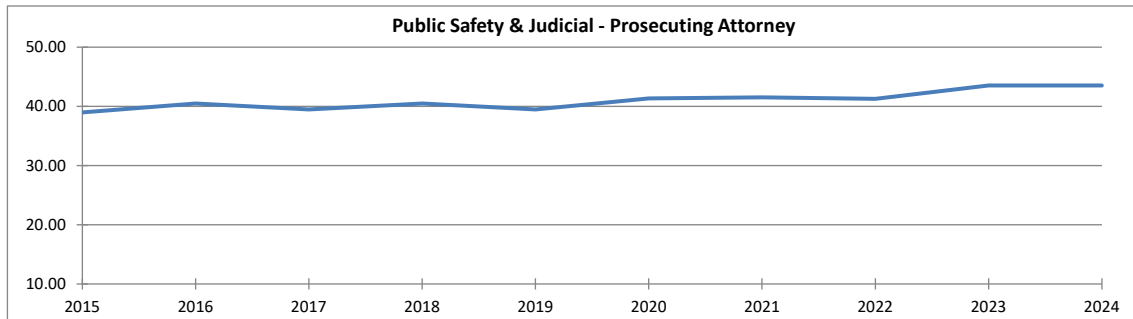


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Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Public Safety &amp; Judicial - Sheriff/Detention</b>											
1228	GF Sheriff/Detention Administration	-	-	-	-	-	-	28.44	28.32	30.65	30.65
1251	GF Sheriff Operations	66.90	67.90	67.90	68.90	73.26	74.75	46.00	46.00	46.00	46.00
1253	GF Sheriff Grants	2.00	2.00	2.00	2.00	2.00	2.00	5.00	6.00	7.00	4.25
1255	GF Detention Operations	61.56	61.56	51.73	51.73	47.73	47.69	46.00	46.00	45.96	45.96
1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	-	-	-	-	-	-	-	-
2550	Sheriff Revolving Fnd Activity	1.00	1.00	1.00	-	-	-	-	-	-	-
2901	LEST Sheriff Operations	14.00	14.00	14.00	14.00	14.00	14.00	12.00	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	2.00
2972	Cyber Crimes Task Force (stimulus)	-	-	-	-	-	-	-	-	-	-
	Total	153.46	154.46	142.63	142.63	142.99	144.44	145.44	146.32	149.61	146.86

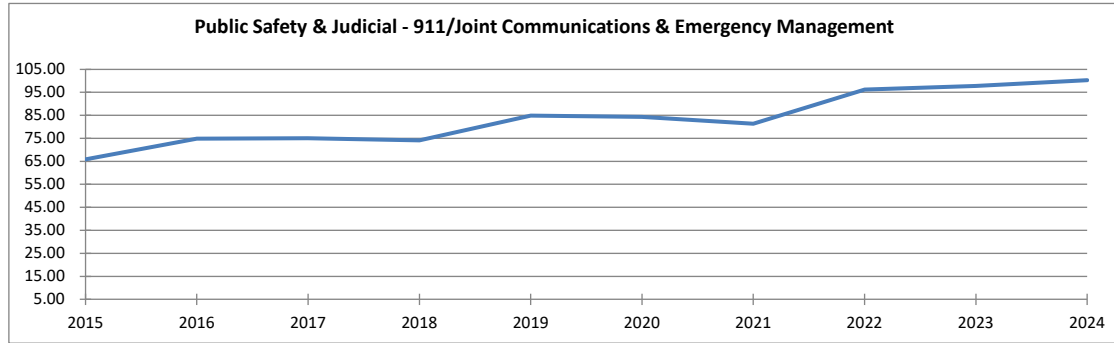


		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Public Safety &amp; Judicial - Prosecuting Attorney</b>											
1261	GF Prosecuting Attorney	25.50	25.50	25.60	26.60	25.60	27.20	27.20	26.95	29.20	29.20
1262	GF Pros Attny Victim Witness	3.48	5.48	5.48	5.48	5.48	5.72	5.91	5.91	5.91	5.91
1263	Pros 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	1.00	1.50	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2630	PA Bad Check Collections	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	38.98	40.48	39.48	40.48	39.48	41.32	41.51	41.26	43.51	43.51

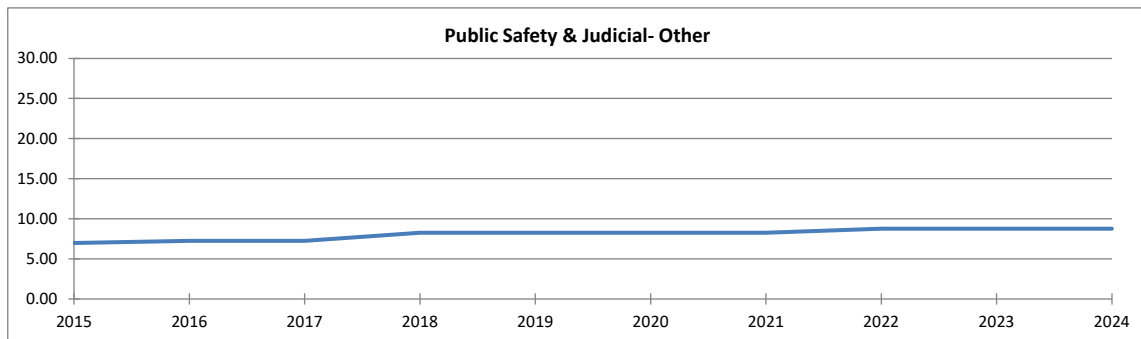


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Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Public Safety &amp; Judicial - 911/Joint Communications &amp; Emergency Management</b>											
2701	BOCO Joint Comm 911 Operations	57.86	57.86	57.38	57.38	68.13	68.63	57.16	71.90	71.41	71.41
2702	Emergency Mgmt Operations	3.00	7.00	7.00	7.00	7.00	7.00	6.83	7.00	7.50	8.00
2703	911/EM IT Administration	5.00	8.00	8.00	7.00	7.00	6.00	-	-	-	-
2704	BOCO Joint Comm Raido Ops	-	2.00	2.70	2.70	2.70	2.70	3.70	3.70	3.70	3.70
2709	911/EM IT Technical Support	-	-	-	-	-	-	6.00	6.00	7.00	7.00
2711	BOCO Joint Comm Administration	-	-	-	-	-	-	7.63	7.63	8.13	10.13
Total		65.86	74.86	75.08	74.08	84.83	84.33	81.32	96.23	97.74	100.24

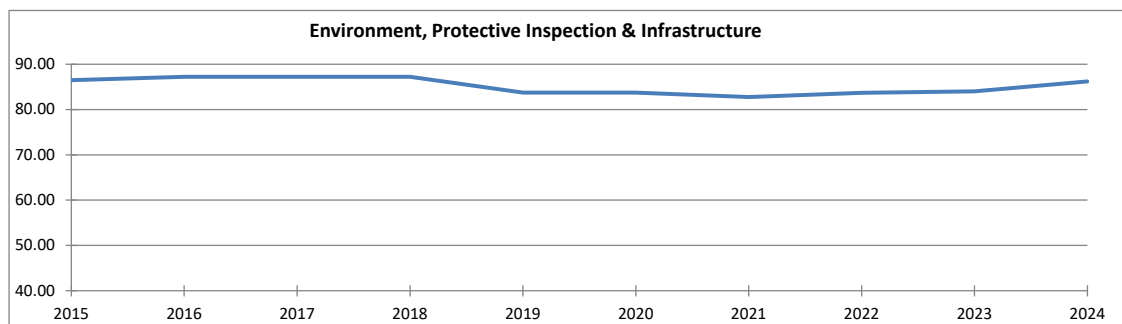


		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Public Safety &amp; Judicial - Other</b>											
1200	Public Administrator	6.99	7.25	7.25	8.25	8.25	8.25	8.25	8.75	8.75	8.75
Total		6.99	7.25	7.25	8.25	8.25	8.25	8.25	8.75	8.75	8.75

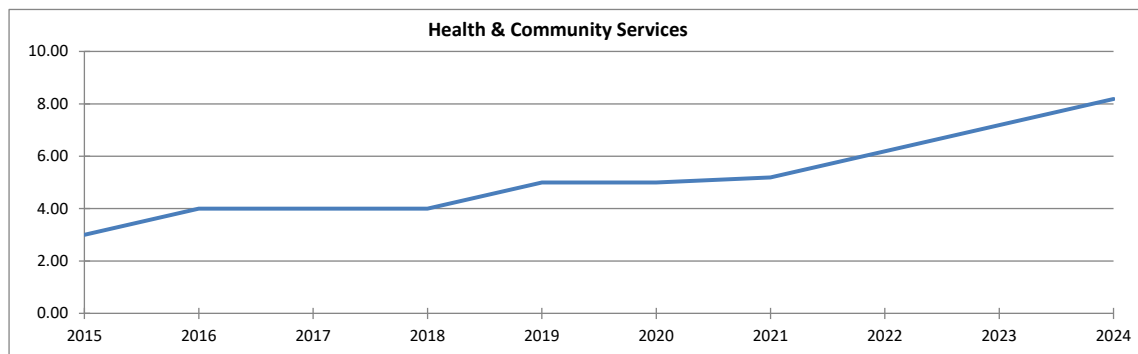


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Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Environment, Protective Inspection &amp; Infrastructure</b>											
1360	GF RM Solid Waste	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	GF RM Land Use Planning	5.18	5.18	5.18	5.18	5.18	5.18	4.75	4.75	5.41	5.41
1711	GF RM Administration	-	-	-	-	-	-	1.13	1.13	1.13	1.13
1720	GF RM Building Inspection	6.44	6.44	6.44	6.44	6.44	6.44	6.00	6.00	6.00	7.00
1725	GF RM Stormwater Planning	1.50	1.50	1.50	1.50	1.50	1.50	1.83	1.83	1.83	1.83
1740	On-site Waste Water	-	-	-	-	-	-	-	0.63	-	-
2040	R&B Road Maintenance	57.73	58.48	58.48	58.48	57.23	57.23	46.00	46.05	46.05	46.19
2042	R&B Fleet Mntc Operations	-	-	-	-	-	-	5.00	5.24	5.24	6.24
2043	R&B Traffic/Sign	-	-	-	-	-	-	2.00	2.00	2.00	2.00
2044	R&B Administration	-	-	-	-	-	-	3.50	3.50	4.00	4.00
2045	R&B RM Road Inspection	13.88	13.88	13.88	13.88	11.63	11.63	4.00	4.00	4.00	4.00
2046	R&B RM Stormwater Planning	1.50	1.50	1.50	1.50	1.50	1.50	1.83	1.83	1.83	1.83
2081	R&B RM Administration	-	-	-	-	-	-	0.87	0.87	0.87	0.87
2082	R&B RM Engineering	-	-	-	-	-	-	5.59	5.59	5.42	5.43
2140	RM Grants (Strmwtr Grant Fnd)	-	-	-	-	-	-	-	-	-	-
Total		86.48	87.23	87.23	87.23	83.73	83.73	82.75	83.67	84.03	86.18



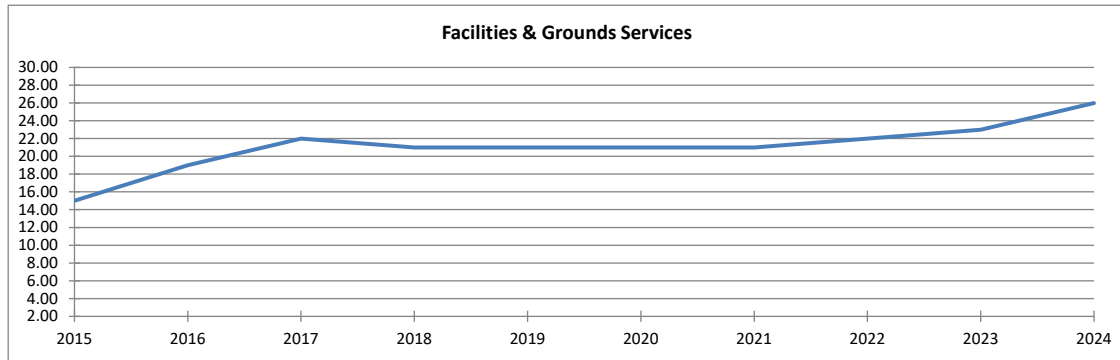
		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Health &amp; Community Services</b>											
1420	GF Community Services Admin	0.25	0.35	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
2130	CMTYHLTHFND Comm Service Admin	0.58	0.73	0.45	0.45	0.60	0.60	0.60	0.60	0.60	1.60
2160	CSF Community Services Admin	2.17	2.92	3.30	3.30	4.15	4.15	4.34	5.34	6.34	6.34
Total		3.00	4.00	4.00	4.00	5.00	5.00	5.19	6.19	7.19	8.19





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Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
<b>Facilities &amp; Grounds Services</b>											
6100	FM Building Maintenance	8.00	8.00	9.00	9.00	9.00	9.00	6.00	6.00	6.00	7.00
6101	FM Housekeeping & Custodial Svcs	7.00	8.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	11.00
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	4.00
6105	FM Administration	-	-	-	-	-	-	3.00	3.00	4.00	3.00
6108	FM Construction Management	-	-	-	-	-	-	-	-	-	1.00
	Total	15.00	19.00	22.00	21.00	21.00	21.00	21.00	22.00	23.00	26.00



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Grand Total	509.98	531.88	519.68	522.03	527.31	533.27	528.22	554.03	566.46	573.95

# 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		Computer Software					
			Addition	Replacement		Addition	Replacement		Addition	Replacement	Replacement					
100	1110	Auditor	\$	-	# \$	-	\$	-	\$	-	\$	-				
100	1150	GF Collector		-		9,000	-	-	-	-	-	-				
100	1160	GF Recorder		-		18,000	-	-	-	-	-	-				
100	1171	GF IT Facilities Security		-		-	-	-	6,200	8,500	-	-				
100	1172	GF IT Hardware & Software		-		-	-	-	73,900	392,700	395,000	-				
100	1176	GF IT GIS		-		-	-	-	-	61,500	-	-				
100	1190	Non-Departmental		-		-	-	-	-	-	-	-				
100	1191	Safety & Risk Management		-		-	1,500	-	-	-	-	-				
100	1194	GF IT Mail Services		-		-	-	-	-	3,200	-	-				
100	1210	GF Court Operations		-		-	14,000	3,292	190,950	9,500	-	-				
100	1228	GF Sheriff/Detention Admin		-		-	-	-	-	-	-	-				
100	1241	GF Juvenile Office		-		-	-	-	-	1,300	-	-				
100	1242	GF Juvenile Detention		-		-	-	-	-	175,000	-	-				
100	1251	GF Sheriff Operations		-		-	-	-	-	-	-	-				
100	1255	GF Detention Operations		-		-	-	-	-	-	-	-				
100	1261	GF Prosecuting Attorney		-		6,733	-	-	-	-	-	-				
100	1360	GF RM Solid Waste		-		-	-	-	-	-	-	-				
100	1420	GF Community Services Admin		-		2,558	-	-	528	-	-	-				
100	1720	GF RM Building Inspection		-		-	-	-	-	-	-	-				
100	1725	GF RM Stormwater Planning		-		-	-	-	-	-	-	-				
General Fund Total			\$	-	\$	36,291	\$	15,500	\$	3,292	\$	271,578	\$	651,700	\$	395,000

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201	2012	ASR IT Hardware & Software	-	-	-	-	-	59,200	-							
204	2040	R&B Road Maintenance	-	-	-	-	-	-	-							
204	2042	R&B Fleet Mntc Operations	-	-	-	-	-	-	-							
204	2046	R&B RM Stormwater Planning	-	-	-	-	-	-	-							
204	2082	R&B RM Engineering	-	-	-	-	-	-	-							
204	2083	R&B IT Hardware & Software	-	-	-	-	6,500	47,900	-							
216	2160	CSF Community Services Admin	-	5,193	9,000	-	1,072	-	-							
253	2531	Justice Assistance Grant FYX1	-	-	-	-	-	-	-							
253	2532	Justice Assistance Grant FYX2	-	-	-	-	-	-	-							
253	2533	Justice Assistance Grant FYX3	-	-	-	-	-	-	-							
257	2570	Sheriff K9 Operations Fnd Actv	-	-	-	-	-	-	-							
270	2701	BoCo Joint Comm 911 Operations	-	-	7,000	-	-	-	-							
270	2702	Emergency Mgmt Operations	-	-	-	-	-	-	-							
270	2704	BoCo Joint Comm Radio Ops	-	-	-	-	-	-	-							
270	2706	BoCo Joint Comm Radio Impvmnts	-	-	-	-	-	-	-							
270	2708	911/EM IT Hardware & Software	-	-	-	-	311,300	459,700	750,000							
290	2901	LEST Sheriff Operations	-	-	-	-	7,800	35,000	-							
290	2902	LEST Detention Operations	-	-	-	-	-	-	-							
Special Revenue Funds Total			\$	-	\$	5,193	\$	16,000	\$	-	\$	326,672	\$	601,800	\$	750,000

610	6100	FM Building Maintenance	-	-	-	-	-	-	-	-
610	6101	FM Housekping & Custodial Svcs	-	-	-	-	-	-	-	-
610	6104	FM Grounds Maintenance	-	-	1,900	-	-	-	-	-
610	6105	FM Administration	-	-	11,100	-	-	-	-	-
610	6107	FM IT Hwareware & Software	-	-	-	-	12,600	8,400	-	-
620	6200	Capital R&R - General	-	-	-	-	-	-	-	-
624	6240	Capital R&R - R&B	-	-	-	-	-	-	-	-
Internal Service Funds Total			\$	-	\$	-	\$	13,000	\$	-
			\$	-	\$	-	\$	12,600	\$	8,400
			\$	-	\$	-	\$	-	\$	-

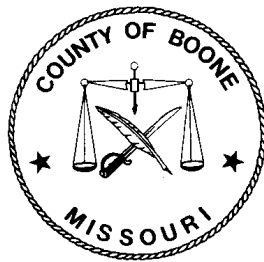
Total	\$	-	\$	41,484	\$	44,500	\$	3,292	\$	610,850	\$	1,261,900	\$	1,145,000
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Total - Governmental Funds \$ 15,693,143

Total - Internal Service Funds \$ 909,800

Grand Total \$ 16,602,943

Vehicles		Machinery & Equipment		Buildings & Improvements		Land	Construction	Total
Addition	Replacement	Addition	Replacement	Additions	Replacements		In Progress	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
-	-	-	-	-	-	-	-	9,000
-	-	-	-	-	-	-	-	18,000
-	-	-	-	-	-	-	-	14,700
-	-	-	-	-	-	-	-	861,600
-	-	-	-	-	-	-	-	61,500
-	-	-	-	895,000	-	175,000	-	1,070,000
-	-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-	3,200
-	-	-	-	-	-	-	-	217,742
-	-	-	6,565	-	-	-	-	6,565
-	-	-	-	-	-	-	-	1,300
-	-	-	12,200	25,000	-	-	-	212,200
-	-	23,730	15,600	-	-	-	-	39,330
-	100,000	7,566	18,800	-	-	-	-	126,366
-	-	-	-	-	-	-	-	6,733
-	-	-	25,864	-	-	-	-	25,864
-	-	-	-	-	-	-	-	3,086
40,000	-	-	-	-	-	-	-	40,000
-	-	-	1,500	-	-	-	-	1,500
\$ 40,000	\$ 100,000	\$ 31,296	\$ 80,529	\$ 920,000	\$ -	\$ 175,000	\$ -	\$ 2,720,186
-	-	-	-	-	-	-	-	59,200
-	360,000	104,500	905,000	-	-	-	-	1,369,500
-	-	32,500	43,000	-	-	-	-	75,500
-	-	-	1,500	-	-	-	-	1,500
-	-	-	4,500	-	-	-	-	4,500
-	-	-	-	-	-	-	-	54,400
-	-	-	-	-	-	-	-	15,265
-	-	14,780	-	-	-	-	-	14,780
-	-	-	14,518	-	-	-	-	14,518
-	-	17,524	-	-	-	-	-	17,524
-	-	1,500	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-	7,000
55,000	-	324,660	-	-	-	-	-	379,660
30,000	-	75,000	152,500	-	21,000	-	1,350,000	1,628,500
-	-	5,700,650	125,000	-	-	-	1,187,600	7,013,250
-	-	-	-	-	-	-	-	1,521,000
-	650,000	-	99,560	-	-	-	-	792,360
-	-	-	3,000	-	-	-	-	3,000
\$ 85,000	\$ 1,010,000	\$ 6,271,114	\$ 1,348,578	\$ -	\$ 21,000	\$ -	\$ 2,537,600	\$ 12,972,957
35,000	-	-	-	-	-	-	-	35,000
35,000	-	47,800	-	-	-	-	-	82,800
-	62,000	26,000	-	-	-	-	-	89,900
-	-	-	-	-	-	-	-	11,100
-	-	-	-	-	-	-	-	21,000
-	-	-	-	50,000	-	-	-	50,000
-	-	-	-	620,000	-	-	-	620,000
\$ 70,000	\$ 62,000	\$ 73,800	\$ -	\$ 670,000	\$ -	\$ -	\$ -	\$ 909,800
\$ 195,000	\$ 1,172,000	\$ 6,376,210	\$ 1,429,107	\$ 1,590,000	\$ 21,000	\$ 175,000	\$ 2,537,600	\$ 16,602,943



# 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.

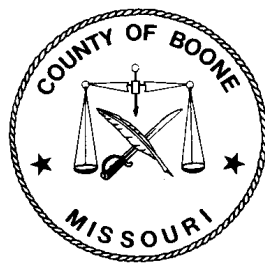
## Ten Year History

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 1/1/2024
<b>Emergency Communications Center (ECC)</b>	Design, construct, and equip a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services. Includes contracted project management services.	Facility: \$ 13,304,000 Radio/Technology: 8,650,000	Approved 2014 Approved 2014	Project completed.
	<b>Total</b>	<b>\$ 21,954,000</b>		
<b>ECC Back-Up Center</b>	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment: \$ 1,200,000	Approved 2016	Project completed.
<b>ECC Support Building</b>	Design and construct a support facility which will house BCJC radio system maintenance activities, EM supplies and small equipment and Prosecuting Attorney evidence storage	Facility: \$ 2,875,000	Approved 2019	Project completed.
Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2024
<b>R&amp;B Facility Improvement</b>	Improve the Road Maintenance South Facility	Facility: \$ 5,679,750	Approved 2019, Amended in 2022 & 2023	Completion expected in early 2024
Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2024
<b>Government Center- Security Improvements</b>	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
\$ -	5,679,750	5,679,750		\$100,000	Utilities and insurance; facility maintenance and repair, 1 additional FTE	Road and Bridge Fund	2024 and annually thereafter
Project Funding Source			Estimated Annual Operating Impact				
Transfers from Special Revenue Funds	Total Funding Sources			Estimated Cost	Description	Funding Source	Year of Fiscal Impact
<u>\$ 310,000</u>	<u>310,000</u>			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 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 improved 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. Fund closed in 2023.	\$ -
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	\$ -

## 2024 Budget Supplemental Requests

Fund Type	Fund	Fund Name	Request	Proposed
<b>General</b>	100	General	<b>4,961,513</b>	<b>4,098,797</b>
<b>Special Revenue</b>	201	Assessment Fund	63,700	63,700
	203	Domestic Violence	-	-
	204	Road & Bridge	2,466,706	2,420,703
	210	Local Law Enforcement Grant	-	-
	211	Collector Tax Maintenance	-	-
	212	Fairground Maintenance	-	-
	213	Community Health/Medical	321,170	321,170
	215	BOCO Fairgrounds Regional Rec District	-	-
	216	Community Children's Services	18,908	18,908
	230	Election Services	-	-
	231	Federal HAVA Election	-	-
	232	Election Equipment Replacement	-	-
	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	1,500	1,500
	260	PA Training	-	-
	261	PA Tax Collection	-	-
	262	PA Contingency	-	-
	264	PA Forfeiture	-	-
	265	PA Admin Handling Cost	-	-
	270	911/Emergency Management Sales Tax	15,336,035	6,395,885
	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	1,163,130	1,058,330
	298	Recovery Act Stimulus Fund	-	-
		<b>Total</b>	<b>19,371,149</b>	<b>10,280,196</b>
		<b>Total - All Governmental Funds Combined</b>	<b>24,332,662</b>	<b>14,378,993</b>
<b>Internal Service</b>	600	Self Insured Health Plan	-	-
	601	Self Insured Dental Plan	-	-
	602	Self Insured Workers' Comp	-	-
	610	Facilities & Grounds	590,318	531,618
	620	Bldg/Grnd Capital R & R	90,000	90,000
	621	Building Utilities	-	-
	622	Capital R & R - Family Health Center	50,000	50,000
	623	Capital R & R - BC Health Dept	-	-
	624	Capital R & R - Public Works	620,000	620,000
	625	Capital R & R - ECC	-	-
		<b>Total</b>	<b>1,350,318</b>	<b>1,291,618</b>
		<b>Grand Total</b>	<b>25,682,980</b>	<b>15,670,611</b>

## 1115 HR &amp; RISK 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 FTE - PAYROLL ADMINISTRATOR 10100 SALARIES & WAGES	1	51,023	0	51,023		51,023
10	NEW FTE - PAYROLL ADMINISTRATOR 10200 FICA		3,904	0	3,904		3,904
10	NEW FTE - PAYROLL ADMINISTRATOR 10300 HEALTH INSURANCE		8,820	0	8,820		8,820
10	NEW FTE - PAYROLL ADMINISTRATOR 10325 DISABILITY INSURANCE		184	0	184		184
10	NEW FTE - PAYROLL ADMINISTRATOR 10350 LIFE INSURANCE		72	0	72		72
10	NEW FTE - PAYROLL ADMINISTRATOR 10375 DENTAL INSURANCE		420	0	420		420
10	NEW FTE - PAYROLL ADMINISTRATOR 10400 WORKERS COMP		103	0	103		103
10	NEW FTE - PAYROLL ADMINISTRATOR 10500 401(A) MATCH PLAN		650	0	650		650
10	MONITORS & PRINTER (1172-\$1475) 23855 UNTAGGED FURNITURE/FIXTURES		0	0	0		0
10	WORKSTATION & CHAIR 23855 UNTAGGED FURNITURE/FIXTURES		4,000	4,000	0		4,000
10	CONTINUING ED. FOR STAFF 37200 REGISTRATION		300	0	300		300
10	ADDITIONAL PHONE LINE 48000 TELEPHONES	12	5	0	60		60
10	VOICE & DATA REIMBURSEMENT 48060 CELL PHONE/DATA-EMPLOYEE REIMB	12	45	0	540		540
10	ANTIVIRUS (1172,\$35) 70050 SOFTWARE SERVICE CONTRACT		0	0	0		0
REQUEST NUMBER 10 TOTAL		**PROPOSED**		4,000	66,076	70,076	70,076
20	NEW FTE - ADMINISTRATIVE COORDINATOR 10100 SALARIES & WAGES	1	38,896	0	38,896		0
20	NEW FTE - ADMINISTRATIVE COORDINATOR 10200 FICA		2,976	0	2,976		0

## 1115 HR &amp; RISK 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>
20	NEW FTE - ADMINISTRATIVE COORDINATOR 10300 HEALTH INSURANCE		8,820	0	8,820		0
20	NEW FTE - ADMINISTRATIVE COORDINATOR 10325 DISABILITY INSURANCE		141	0	141		0
20	NEW FTE - ADMINISTRATIVE COORDINATOR 10350 LIFE INSURANCE		72	0	72		0
20	NEW FTE - ADMINISTRATIVE COORDINATOR 10375 DENTAL INSURANCE		420	0	420		0
20	NEW FTE - ADMINISTRATIVE COORDINATOR 10400 WORKERS COMP		78	0	78		0
20	NEW FTE - ADMINISTRATIVE COORDINATOR 10500 401(A) MATCH PLAN		650	0	650		0
20	CONTINUING ED. FOR STAFF 37200 REGISTRATION	1	300	0	300		0
20	NEW FTE - ADMINISTRATIVE COORDINATOR 48000 TELEPHONES		60	0	60		0
REQUEST NUMBER 20 TOTAL				0	52,413	52,413	0
30	PHONE LINE - POSITION MOVE - PAYROLL COORDINATOR 48000 TELEPHONES	1	72	0	72		72
REQUEST NUMBER 30 TOTAL				0	72	72	72
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				4,000	118,561	122,561	70,148

1118 PURCHASING

<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	PURCHASING CUSTODIAL COST - SOUTH FACILITY 60125 CUSTODIAL/JANITORIAL SERV		1,566	0	1,566		1,566
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	1,566	1,566	1,566
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	1,566	1,566	1,566

## 1121 COUNTY COMMISSION

<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	PREPARATION OF SPACE FOR ART INSTALLATION 71100 OUTSOURCED SERVICES	1	8,000	8,000	0		8,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		8,000	0	8,000	8,000
2	REUPHOLSTERING OF 6 OFFICE CHAIRS 71100 OUTSOURCED SERVICES	6	900	5,400	0		5,400
REQUEST NUMBER 2 TOTAL		**PROPOSED**		5,400	0	5,400	5,400
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				13,400	0	13,400	13,400



## 1131 GF COUNTY CLERK 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 POSITION 985 FROM .5 TO .75 BENEFITED 10100 SALARIES & WAGES	1	10,952	0	10,952		10,952
10	MOVE POSITION 985 FROM .5 TO .75 BENEFITED 10200 FICA	1	838	0	838		838
10	MOVE POSITION 985 FROM .5 TO .75 BENEFITED 10300 HEALTH INSURANCE	1	6,348	0	6,348		6,348
10	MOVE POSITION 985 FROM .5 TO .75 BENEFITED 10325 DISABILITY INSURANCE	1	119	0	119		119
10	MOVE POSITION 985 FROM .5 TO .75 BENEFITED 10350 LIFE INSURANCE	1	72	0	72		72
10	MOVE POSITION 985 FROM .5 TO .75 BENEFITED 10375 DENTAL INSURANCE	1	420	0	420		420
10	MOVE POSITION 985 FROM .5 TO .75 BENEFITED 10400 WORKERS COMP	1	66	0	66		66
10	MOVE POSITION 985 FROM .5 TO .75 BENEFITED 10500 401(A) MATCH PLAN	1	650	0	650		650
10	MOVE POSITION 985 FROM .5 TO .75 BENEFITED 10510 CERF-EMPLOYER PD CONTRIBUTION	1	658	0	658		658
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	20,123	20,123	20,123
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	20,123	20,123	20,123

1132 GF ELECTIONS AND VR 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	URBAN BOARD CONFERENCE 37200 REGISTRATION	1	200	0	200		200
REQUEST NUMBER 10 TOTAL				**PROPOSED**			
				0	200	200	200
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	200	200	200

## 1140 TREASURER

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	CERTIFIED PUBLIC FINANCE OFFICER TRAINING PROGRAM 37000 DUES & PROF CERTIFCTN/LICENSE	2	1,200	2,400	0		2,400
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		2,400	0	2,400	2,400
2	MEETINGS/RECEPTIONS (GOVT CENTER SOCIALS) 84010 RECEPTION/MEETINGS	6	60	0	360		360
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		0	360	360	360
3	STAFF CONTINUING EDUCATION 37200 REGISTRATION	3	399	0	1,197		1,197
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		0	1,197	1,197	1,197
4	ASSOC OF PUBLIC TREASURERS ANNUAL MEMBERSHIP 37000 DUES & PROF CERTIFCTN/LICENSE	1	199	0	199		199
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		0	199	199	199
5	GIOA MEMBERSHIP AND CONFERENCE FEE 37200 REGISTRATION	1	200	0	200		200
5	TRAINING MEALS & LODGING GIOA 37220 TRAVEL: TRAINING RELATED	1	600	0	600		600
5	TRAVEL COST GIOA CONFERENCE 37220 TRAVEL: TRAINING RELATED	1	700	0	700		700
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		0	1,500	1,500	1,500
7	APT US&C ANNUAL CONFERENCE 37200 REGISTRATION	1	1,000	0	1,000		1,000

## 1140 TREASURER

<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>
7	APT CONFERENCE MEALS & LODGING	1	700	0	700		700
	37220 TRAVEL: TRAINING RELATED						
7	TRAVEL COST APT US&C ANNUAL CONFERENCE	1	700	0	700		700
	37220 TRAVEL: TRAINING RELATED						
REQUEST NUMBER 7 TOTAL		**PROPOSED**		0	2,400	2,400	2,400
10	DEPUTY TREASURER POSITION	1	37,940	0	37,940		0
	10100 SALARIES & WAGES						
10	DEPUTY TREASURER POSITION	1	2,903	0	2,903		0
	10200 FICA						
10	DEPUTY TREASURER POSITION	1	5,712	0	5,712		0
	10300 HEALTH INSURANCE						
10	DEPUTY TREASURER POSITION	1	137	0	137		0
	10325 DISABILITY INSURANCE						
10	DEPUTY TREASURER POSITION	1	72	0	72		0
	10350 LIFE INSURANCE						
10	DEPUTY TREASURER POSITION	1	420	0	420		0
	10375 DENTAL INSURANCE						
10	DEPUTY TREASURER POSITION	1	84	0	84		0
	10400 WORKERS COMP						
10	DEPUTY TREASURER POSITION	1	650	0	650		0
	10500 401(A) MATCH PLAN						
10	DEPUTY TREASURER POSITION	1	759	0	759		0
	10510 CERF-EMPLOYER PD CONTRIBUTION						
10	DEPUTY TREASURER POSITION	1	72	0	72		0
	48000 TELEPHONES						
REQUEST NUMBER 10 TOTAL				0	48,749	48,749	0
11	BANK SERVICE FEE	1	6,750	0	6,750		6,750
	71107 BANK/CREDIT CARD SERVICE FEES						
REQUEST NUMBER 11 TOTAL		**PROPOSED**		0	6,750	6,750	6,750

1150 GF COLLECTOR

<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				2,400	61,155	63,555	14,806

1150 GF COLLECTOR

<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	COPIER	1	9,000	9,000	0		9,000
	92000 REPLCMENT OFFICE EQUIP						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		9,000	0	9,000	9,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			9,000	0	9,000	9,000

1160 GF RECORDER

<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	COPIER REPLACEMENTS 92000 REPLCMENT OFFICE EQUIP	2	9,000	18,000	0		18,000
REQUEST NUMBER 1 TOTAL				18,000	0	18,000	18,000
				**PROPOSED**			
3	BROCHURE PRINTING 23001 PRINTED MATERIALS	1	500	500	0		500
REQUEST NUMBER 3 TOTAL				500	0	500	500
				**PROPOSED**			
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				18,500	0	18,500	18,500

## 1170 GF IT ADMINISTRATION

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	ADMINISTRATIVE EXCELLENCE CONFERENCE 37200 REGISTRATION	2	2,000	0	4,000		4,000
1	ADMINISTRATIVE EXCELLENCE CONFERENCE 37220 TRAVEL: TRAINING RELATED	2	3,500	0	7,000		3,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	11,000	11,000	7,000
3	ADMINISTRATIVE PROFESSIONALS CONFERENCE 37200 REGISTRATION	2	2,000	0	4,000		4,000
3	ADMINISTRATIVE PROFESSIONALS CONFERENCE 37220 TRAVEL: TRAINING RELATED	2	3,500	0	7,000		3,000
REQUEST NUMBER 3 TOTAL		**PROPOSED**		0	11,000	11,000	7,000
5	CENTRALSQUARE ENGAGE CONFERENCE 37200 REGISTRATION	2	1,100	0	2,200		2,200
5	CENTRALSQUARE ENGAGE CONFERENCE 37220 TRAVEL: TRAINING RELATED	2	3,400	0	6,800		3,000
REQUEST NUMBER 5 TOTAL		**PROPOSED**		0	9,000	9,000	5,200
7	COMMON ANNUAL MEETING & EXPO 37200 REGISTRATION	2	1,895	0	3,790		3,790
7	COMMON ANNUAL MEETING & EXPO 37220 TRAVEL: TRAINING RELATED	2	2,300	0	4,600		3,000
REQUEST NUMBER 7 TOTAL		**PROPOSED**		0	8,390	8,390	6,790
10	PCC MAILERS CONFERENCE 37200 REGISTRATION	1	250	0	250		250
10	PCC MAILERS CONFERENCE 37220 TRAVEL: TRAINING RELATED	1	1,000	0	1,000		1,000



1170 GF IT 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>
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	1,250	1,250	1,250
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	40,640	40,640	27,240

## 1171 GF IT FACILITIES SECURITY

<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	ASIS SECURITY PROFESSIONAL CERTIFICATION 37200 REGISTRATION	1	2,000	0	2,000		2,000
	REQUEST NUMBER 1 TOTAL			0	2,000	2,000	2,000
				**PROPOSED**			
101	OTHER HARDWARE AND SOFTWARE-UNTAGGED 23810 UNTAGGED HARDWARE AND SOFTWARE	1	1,500	0	1,500		1,500
101	UNANTICIPATED EMERGENCY HARDWARE 23810 UNTAGGED HARDWARE AND SOFTWARE	1	1,500	0	1,500		1,500
101	UNEXPECTED CARD READER REPLACEMENT 23810 UNTAGGED HARDWARE AND SOFTWARE	1	1,600	0	1,600		1,600
	REQUEST NUMBER 101 TOTAL			0	4,600	4,600	4,600
				**PROPOSED**			
200	FACILITIES SECURITY OUTSOURCED SERVICES 71100 OUTSOURCED SERVICES	1	8,500	0	8,500		0
	REQUEST NUMBER 200 TOTAL			0	8,500	8,500	0
730	ID BADGE PRINTER/LAMINATOR - FACILITIES SECURITY 92301 REPLC COMPUTER HDWR	1	6,500	6,500	0		6,500
	REQUEST NUMBER 730 TOTAL			6,500	0	6,500	6,500
				**PROPOSED**			
740	CAMERA - JAIL C102 23820 COMPUTER HARDWARE <\$1000	2	950	1,900	0		1,900
740	CAMERA - 3RD FLOOR GC 23820 COMPUTER HARDWARE <\$1000	2	950	1,900	0		1,900
740	CAMERA CABLING - HALLSVILLE TIMECLOCK 23850 UNTAGGED EQUIPMENT & TOOLS	1	750	750	0		750
740	CAMERA CABLING - JAIL C102 23850 UNTAGGED EQUIPMENT & TOOLS	2	750	1,500	0		1,500

## 1171 GF IT FACILITIES SECURITY

<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>
740	CAMERA CABLING - RECORDS BUILDING 23850 UNTAGGED EQUIPMENT & TOOLS	1	750	750	0		750
740	CAMERA CABLING - 3RD FLOOR GC 23850 UNTAGGED EQUIPMENT & TOOLS	2	750	1,500	0		1,500
740	INTERCOM/DOOR READER/DOOR BUTTON CABLING - HR 23850 UNTAGGED EQUIPMENT & TOOLS	1	2,850	2,850	0		2,850
740	CAMERA INSTALLATION - RECORES BUILDING 71100 OUTSOURCED SERVICES	1	1,500	1,500	0		1,500
740	INTERCOM/DOOR READER/DOOR BUTTON INSTALLATION - HR 71100 OUTSOURCED SERVICES	1	3,600	3,600	0		3,600
740	CAMERA - RECORDS BUILDING 91301 COMPUTER HARDWARE	1	1,700	1,700	0		1,700
740	INTERCOM/DOOR READER/DOOR BUTTONS - HR 91301 COMPUTER HARDWARE	1	4,500	4,500	0		4,500
REQUEST NUMBER 740 TOTAL		**PROPOSED**		22,450	0	22,450	22,450
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				28,950	15,100	44,050	35,550

## 1172 GF IT HARDWARE &amp; 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>
1	MITEL PHONE REPLACEMENTS 23850 UNTAGGED EQUIPMENT & TOOLS	15	500	0	7,500		7,500
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		0	7,500	7,500	7,500
102	UNITRENDS - BACKUP APPLIANCES - IT 92301 REPLC COMPUTER HDWR	6	14,000	0	84,000		84,000
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		0	84,000	84,000	84,000
103	NETCRUNCH REPLACEMENT - IT 70050 SOFTWARE SERVICE CONTRACT	1	16,000	0	16,000		0
	REQUEST NUMBER 103 TOTAL			0	16,000	16,000	0
104	VDI ENVIRONMENT - IT 70100 SOFTWARE SUBSCRIPTIONS	1	26,500	0	26,500		26,500
	REQUEST NUMBER 104 TOTAL	**PROPOSED**		0	26,500	26,500	26,500
316	MONITOR - POSITION MOVE- PAYROLL COORDINATOR 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
	REQUEST NUMBER 316 TOTAL	**PROPOSED**		400	0	400	400
520	PRINTER - 2 DRAWERS - DWAYNE CAREY 23820 COMPUTER HARDWARE <\$1000	1	850	850	0		850
520	PRINTER - 2 DRAWERS - ERIN BEASLIN 23820 COMPUTER HARDWARE <\$1000	1	850	850	0		850
	REQUEST NUMBER 520 TOTAL	**PROPOSED**		1,700	0	1,700	1,700

## 1172 GF IT HARDWARE &amp; 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	MONITOR - SHERIFF OFFICE	2	200	400	0		400
	23820 COMPUTER HARDWARE <\$1000						
530	PC WORKSTATION - AUDITOR	2	1,600	3,200	0		3,200
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - COLLECTOR	5	1,600	8,000	0		8,000
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - COMMISSION	5	1,600	8,000	0		8,000
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - COUNTY CLERK	9	1,600	14,400	0		14,400
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - INFORMATION TECHNOLOGY	3	1,600	4,800	0		4,800
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - LEGAL COUNSEL	2	1,600	3,200	0		3,200
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - PROSECUTING ATTORNEY	14	1,600	22,400	0		22,400
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - PUBLIC ADMINISTRATOR	2	1,600	3,200	0		3,200
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - PURCHASING	1	1,600	1,600	0		1,600
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - RESOURCE MANAGEMENT	9	1,600	14,400	0		14,400
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - RESOURCE MANAGEMENT @ 50%	3	800	2,400	0		2,400
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - SHERIFF OFFICE	52	1,600	83,200	0		83,200
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - STORMWATER @ 50%	1	800	800	0		800
	92301 REPLC COMPUTER HDWR						
530	PC WORKSTATION - TREASURER	2	1,600	3,200	0		3,200
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		173,200	0	173,200	173,200
540	LAPTOP - AUDITOR	1	2,000	2,000	0		2,000
	92301 REPLC COMPUTER HDWR						

## 1172 GF IT HARDWARE &amp; SOFTWARE

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
540	LAPTOP - INFORMATION TECHNOLOGY	4	2,000	8,000	0		8,000
	92301 REPLC COMPUTER HDWR						
540	LAPTOP - LEGAL COUNSEL	1	2,000	2,000	0		2,000
	92301 REPLC COMPUTER HDWR						
540	LAPTOP - PROSECUTING ATTORNEY	3	2,000	6,000	0		6,000
	92301 REPLC COMPUTER HDWR						
540	LAPTOP - SHERIFF OFFICE	5	2,000	10,000	0		10,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 540 TOTAL	**PROPOSED**		28,000	0	28,000	28,000
560	DOCPATH MIGRATION SERVICES	1	6,000	6,000	0		6,000
	71101 PROFESSIONAL SERVICES						
	REQUEST NUMBER 560 TOTAL	**PROPOSED**		6,000	0	6,000	6,000
710	LAPTOP - AUDITOR	3	2,000	6,000	0		6,000
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 710 TOTAL	**PROPOSED**		6,000	0	6,000	6,000
720	FOOTPRINTS - INFORMATION TECHNOLOGY	2	2,600	0	5,200		5,200
	70050 SOFTWARE SERVICE CONTRACT						
720	SYMANTEC EDR - INFORMATION TECHNOLOGY	1	16,500	0	16,500		16,500
	70050 SOFTWARE SERVICE CONTRACT						
720	ADOBE PRO - RESOURCE MANAGEMENT	7	170	0	1,190		1,190
	70100 SOFTWARE SUBSCRIPTIONS						
720	ADOBE PRO - SHERIFF OFFICE	3	170	0	510		510
	70100 SOFTWARE SUBSCRIPTIONS						
720	DOCUSIGN - LAW ENFORCEMENT	10	850	0	8,500		8,500
	70100 SOFTWARE SUBSCRIPTIONS						
	REQUEST NUMBER 720 TOTAL	**PROPOSED**		0	31,900	31,900	31,900

## 1172 GF IT HARDWARE &amp; 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>
730	MONITOR - INFORMATION TECHNOLOGY 23820 COMPUTER HARDWARE <\$1000	3	200	600	0		600
730	MONITOR - RESOURCE MANAGEMENT 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
730	MONITOR - RESOURCEMENT MANAGEMENT 23820 COMPUTER HARDWARE <\$1000	2	700	1,400	0		1,400
730	MONITOR - SHERIFF OFFICE 23820 COMPUTER HARDWARE <\$1000	8	200	1,600	0		1,600
730	MONITOR - SHERIFF OFFICE 23820 COMPUTER HARDWARE <\$1000	4	700	2,800	0		2,800
730	DESK PHONE - INFORMATION TECHNOLOGY 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
730	DOCKING STATION - AUDITOR 23850 UNTAGGED EQUIPMENT & TOOLS	2	125	250	0		250
730	MOBILE PRINTER - SHERIFF 23850 UNTAGGED EQUIPMENT & TOOLS	9	500	4,500	0		4,500
730	DESKTOP SCANNER - HUMAN RESOURCES 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
730	DESKTOP SCANNER - SHERIFF OFFICE 91301 COMPUTER HARDWARE	2	1,600	3,200	0		3,200
730	LAPTOP - SHERIFF OFFICE 91301 COMPUTER HARDWARE	1	2,000	2,000	0		2,000
730	MONITOR - RESOURCE MANAGEMENT @ 50% 91301 COMPUTER HARDWARE	1	1,500	1,500	0		1,500
730	PC WORKSTATION - INFORMATION TECHNOLOGY 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
730	PC WORKSTATION - RESOURCE MANAGEMENT 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
730	PC WORKSTATION - SHERIFF OFFICE 91301 COMPUTER HARDWARE	7	1,600	11,200	0		11,200
REQUEST NUMBER 730 TOTAL		**PROPOSED**		34,900	0	34,900	34,900
802	BEN TEC - ENROLLMENT/BENEFITS SOLUTION - HR (1192) 91302 COMPUTER SOFTWARE		0	0	0		0

## 1172 GF IT HARDWARE &amp; 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 802 TOTAL			0	0	0	0
804	AUDIO REPLACEMENT - COMMISSION CHAMBERS 92301 REPLC COMPUTER HDWR	1	30,000	30,000	0		30,000
	REQUEST NUMBER 804 TOTAL	**PROPOSED**		30,000	0	30,000	30,000
805	MONITOR - NEW POSITION - HELPDESK TECHNICIAN 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
805	DESK PHONE - NEW POSITION - HELPDESK TECHNICIAN 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
805	PHONE LINE - NEW POSITION - HELPDESK TECHNICIAN 48000 TELEPHONES	1	72	0	72		72
805	SFWR MAIN - NEW POSITION - HELPDESK TECHNICIAN 50% 70050 SOFTWARE SERVICE CONTRACT	1	1,320	0	1,320		1,320
805	SFTWR SUB - NEW POSITION - HELPDESK TECHNICIAN 50% 70100 SOFTWARE SUBSCRIPTIONS	1	400	0	400		400
805	PC WORKSTATION - NEW POSITION - HELPDESK TECHNICIA 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
	REQUEST NUMBER 805 TOTAL	**PROPOSED**		2,650	1,792	4,442	4,442
807	IPAD - NEW POSITION - RENTAL/ON-SITE INSPECTOR 23820 COMPUTER HARDWARE <\$1000	1	850	850	0		850
807	MONITOR - NEW POSITION - RENTAL/ON-SITE INSPECTOR 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
807	DESK PHONE-NEW POSITION - RENTAL/ON-SITE INSPECTOR 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
807	PHONE LINE-NEW POSITION - RENTAL/ON-SITE INSPECTOR 48000 TELEPHONES	1	72	0	72		0
807	MOBILEIRON-NEW POSITION - RENTAL/ON-SITE INSPECTOR 48050 MOBILE DEVICE SERVICE	1	48	0	48		48



## 1172 GF IT HARDWARE &amp; 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>
807	ANTIVIRUS- NEW POSITION - RENTAL/ON-SITE INSPECTOR 70050 SOFTWARE SERVICE CONTRACT	1	35	0	35		35
807	MS CALS - NEW POSITION - RENTAL/ON-SITE INSPECTOR 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		50
807	MSO365 - NEW POSITION - RENTAL/ON-SITE INSPECTOR 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		370
807	PC WORKSTATION-NEW POS - RENTAL/ON-SITE INSPECTOR 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
REQUEST NUMBER 807 TOTAL		**PROPOSED**		3,500	575	4,075	4,003
813	MONITOR- NEW POSITION - PAYROLL ADMINISTRATOR - HR 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
813	PRINTER- NEW POSITION - PAYROLL ADMINISTRATOR - HR 23820 COMPUTER HARDWARE <\$1000	1	850	850	0		850
813	PHONE - NEW POSITION - PAYROLL ADMINISTRATOR - HR 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
813	ANTVIRU- NEW POSITION - PAYROLL ADMINISTRATOR - HR 70050 SOFTWARE SERVICE CONTRACT	1	35	0	35		35
813	ADOBEPRO-NEW POSITION - PAYROLL ADMINISTRATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		200
813	CALS NETWORK - NEW POS- PAYROLL ADMINISTRATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		50
813	CALS REMOTE - NEW POS - PAYROLL ADMINISTRATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	120	0	120		120
813	CITRIX - NEW POSITION - PAYROLL ADMINISTRATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		200
813	EAGENT - NEW POSITION - PAYROLL ADMINISTRATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	30	0	30		30
813	MSO365 - NEW POSITION - PAYROLL ADMINISTRATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		370
813	PC WORK- NEW POSITION - PAYROLL ADMINISTRATOR - HR 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
813	SCANNER- NEW POSITION - PAYROLL ADMINISTRATOR - HR 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600

## 1172 GF IT HARDWARE &amp; 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 813 TOTAL		***PROPOSED**		5,100	1,005	6,105	6,105
814	MONITOR- NEW POSITION - ADMIN COORDINATOR - HR 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		0
814	PRINTER- NEW POSITION - ADMIN COORDINATOR - HR 23820 COMPUTER HARDWARE <\$1000	1	850	850	0		0
814	PHONE - NEW POSITION - ADMIN COORDINATOR - HR 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		0
814	PHONE - NEW POSITION - ADMIN COORDINATOR - HR 48000 TELEPHONES	1	72	0	72		0
814	ANTVIRU- NEW POSITION - ADMIN COORDINATOR - HR 70050 SOFTWARE SERVICE CONTRACT	1	35	0	35		0
814	ADOBEPRO-NEW POSITION - ADMIN COORDINATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		0
814	CALS NETWORK-NEW POSITION - ADMIN COORDINATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		0
814	CALS REMOTE- NEW POSITION - ADMIN COORDINATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	120	0	120		0
814	CITRIX - NEW POSITION - ADMIN COORDINATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		0
814	EAGENT - NEW POSITION - ADMIN COORDINATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	30	0	30		0
814	MSO365 - NEW POSITION - ADMIN COORDINATOR - HR 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		0
814	PC WORK- NEW POSITION - ADMIN COORDINATOR - HR 91301 COMPUTER HARDWARE	1	1,600	1,600	0		0
814	SCANNER- NEW POSITION - ADMIN COORDINATOR - HR 91301 COMPUTER HARDWARE	1	1,600	1,600	0		0
REQUEST NUMBER 814 TOTAL				5,100	1,077	6,177	0
815	MONITOR - NEW FTE - ADMIN TECH DEPUTY TREASURER 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		0

## 1172 GF IT HARDWARE &amp; 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>
815	PHONE - NEW FTE - ADMIN TECH DEPUTY TREASURER 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		0
815	ANTIVIRUS - NEW FTE - ADMIN TECH DEPUTY TREASURER 70050 SOFTWARE SERVICE CONTRACT	1	35	0	35		0
815	ADOBE PRO - NEW FTE - ADMIN TECH DEPUTY TREASURER 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		0
815	CITRIX - NEW FTE - ADMIN TECH DEPUTY TREASURER 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		0
815	EAGENT - NEW FTE - ADMIN TECH DEPUTY TREASURER 70100 SOFTWARE SUBSCRIPTIONS	1	30	0	30		0
815	MS CALS NETWORK - ADMIN TECH DEPUTY TREASURER 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		0
815	MS CALS REMOTE - ADMIN TECH DEPUTY TREASURER 70100 SOFTWARE SUBSCRIPTIONS	1	120	0	120		0
815	MSO355 - NEW FTE - ADMIN TECH DEPUTY TREASURER 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		0
815	DESK SCANNER - NEW FTE - ADMIN TECH DEPUTY TREASURER 91301 COMPUTER HARDWARE	1	1,600	1,600	0		0
815	PC WORKSTATION - NEW FTE - ADMIN TECH DEPUTY TREA 91301 COMPUTER HARDWARE	1	1,600	1,600	0		0
REQUEST NUMBER 815 TOTAL				4,250	1,005	5,255	0
816	MONITOR - POSITION MOVE- PAYROLL COORDINATOR 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
816	PHONE - POSITION MOVE- PAYROLL COORDINATOR 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
816	ANTIVIRUS - POSITION MOVE- PAYROLL COORDINATOR 70050 SOFTWARE SERVICE CONTRACT	1	35	0	35		35
816	ADOBE PRO - POSITION MOVE- PAYROLL COORDINATOR 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		200
816	CITRIX - POSITION MOVE- PAYROLL COORDINATOR 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		200
816	EAGENT - POSITION MOVE PAYROLL COORDINATOR 70100 SOFTWARE SUBSCRIPTIONS	1	30	0	30		30

## 1172 GF IT HARDWARE &amp; 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>
816	MS CALS NETWORK- POSITION MOVE PAYROLL COORDINATOR 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		50
816	MS CALS REMOTE - POSITION MOVE PAYROLL COORDINATOR 70100 SOFTWARE SUBSCRIPTIONS	1	120	0	120		120
816	MSO365 - POSITION MOVE- PAYROLL COORDINATOR 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		370
816	DESK SCANNER - POSITION MOVE - PAYROLL COORDINATOR 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
816	LAPTOP - POSITION MOVE PAYROLL COORDINATOR 91301 COMPUTER HARDWARE	1	2,000	2,000	0		2,000
816	PC WS - POSITION MOVE- PAYROLL COORDINATOR 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
REQUEST NUMBER 816 TOTAL		**PROPOSED**		6,250	1,005	7,255	7,255
818	CALS NETWORK - NEW FTE - MECHANIC - R&B 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		50
818	MSO365 - NEW FTE - MECHANIC - R&B 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		370
REQUEST NUMBER 818 TOTAL		**PROPOSED**		0	420	420	420
819	MONITOR - NEW FTE - HELPDESK TECHNICIAN I 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
819	PHONE - NEW FTE - HELPDESK TECHNICIAN I 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
819	ANTIVIRUS - NEW FTE - HELPDESK TECHNICIAN I 70050 SOFTWARE SERVICE CONTRACT	1	35	0	35		35
819	ADOBE PRO - NEW FTE - HELPDESK TECHNICIAN I 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		200
819	CALS NETWORK - NEW FTE - HELPDESK TECHNICIAN I 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		50
819	CALS REMOTE - NEW FTE - HELPDESK TECHNICIAN I 70100 SOFTWARE SUBSCRIPTIONS	1	120	0	120		120

## 1172 GF IT HARDWARE &amp; 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>
819	CITRIX - NEW FTE - HELPDESK TECHNICIAN I 70100 SOFTWARE SUBSCRIPTIONS	1	200	0	200		200
819	EAGENT - NEW FTE - HELPDESK TECHNICIAN I 70100 SOFTWARE SUBSCRIPTIONS	1	30	0	30		30
819	MSO365 - NEW FTE - HELPDESK TECHNICIAN I 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		370
819	PC WORKSTATION - NEW FTE - HELPDESK TECHNICIAN I 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
REQUEST NUMBER 819 TOTAL		**PROPOSED**		2,650	1,005	3,655	3,655
901	CASHDRAWERS - COLLECTOR 23810 UNTAGGED HARDWARE AND SOFTWARE	6	400	2,400	0		2,400
901	MICR PRINTER - SHARED BACKUP 92301 REPLC COMPUTER HDWR	1	3,500	3,500	0		3,500
REQUEST NUMBER 901 TOTAL		**PROPOSED**		5,900	0	5,900	5,900
903	GIS DEVELOPMENT ENVIRONMENT - SERVICES - SW 71100 OUTSOURCED SERVICES	1	400	400	0		400
903	GIS DEVELOPMENT ENVIRONMENT - HARDWARE - SW 92301 REPLC COMPUTER HDWR	1	4,400	0	4,400		4,400
REQUEST NUMBER 903 TOTAL		**PROPOSED**		400	4,400	4,800	4,800
907	UPGRADE - RMS SERVICES 71100 OUTSOURCED SERVICES	1	497,750	497,750	0		497,750
907	DESKTOP SCANNER - ERP PROJECT - ALL 91301 COMPUTER HARDWARE	20	1,600	32,000	0		32,000
907	UPGRADE - RMS HARDWARE 92301 REPLC COMPUTER HDWR	1	65,000	0	65,000		65,000
907	UPGRADE - RMS, JMS, MOBILE REPORTING SOFTWARE 92302 REPLC COMPUTER SOFTWARE	1	395,000	0	395,000		395,000

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 907 TOTAL	**PROPOSED**		529,750	460,000	989,750	989,750
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			845,750	638,184	1,483,934	1,456,430

## 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>
1	DEVELOPER WEEK	2	1,000	0	2,000		2,000
	37200 REGISTRATION						
1	DEVELOPER WEEK	2	2,100	0	4,200		3,200
	37220 TRAVEL: TRAINING RELATED						
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	6,200	6,200	5,200
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	6,200	6,200	5,200

## 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>
1	EMPLOYEE RECOGNITION 83100 AWARDS	1	250	0	250		250
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		0	250	250	250
100	GIAC WINDOWS SECURITY ADMIN CERTIFICATION 37200 REGISTRATION	1	2,100	0	2,100		2,100
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		0	2,100	2,100	2,100
200	ZEROTHREAT WORLD CONFERENCE 37200 REGISTRATION	1	500	0	500		500
200	ZEROTHREAT WORLD CONFERENCE 37220 TRAVEL: TRAINING RELATED	1	2,200	0	2,200		1,000
	REQUEST NUMBER 200 TOTAL	**PROPOSED**		0	2,700	2,700	1,500
300	SERVER+ CERTIFICATION 37200 REGISTRATION	6	1,500	0	9,000		9,000
300	SERVER+ CERTIFICATION 37220 TRAVEL: TRAINING RELATED	6	340	0	2,040		2,040
	REQUEST NUMBER 300 TOTAL	**PROPOSED**		0	11,040	11,040	11,040
400	CENTRALSQUARE ENGAGE CONFERENCE 37200 REGISTRATION	1	1,100	0	1,100		1,100
400	CENTRALSQUARE ENGAGE CONFERENCE 37220 TRAVEL: TRAINING RELATED	1	3,500	0	3,500		2,000
	REQUEST NUMBER 400 TOTAL	**PROPOSED**		0	4,600	4,600	3,100
500	VMWORLD 37200 REGISTRATION	1	2,000	0	2,000		2,000



## 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>
500	VMWORLD	1	2,000	0	2,000		1,000
	37220 TRAVEL: TRAINING RELATED						
	REQUEST NUMBER 500 TOTAL	**PROPOSED**		0	4,000	4,000	3,000
600	NEW FTE - HELPDESK TECHNICIAN I	1	41,892	0	41,892		41,892
	10100 SALARIES & WAGES						
600	NEW FTE - HELPDESK TECHNICIAN I	1	3,205	0	3,205		3,205
	10200 FICA						
600	NEW FTE - HELPDESK TECHNICIAN I	1	8,820	0	8,820		8,820
	10300 HEALTH INSURANCE						
600	NEW FTE - HELPDESK TECHNICIAN I	1	151	0	151		151
	10325 DISABILITY INSURANCE						
600	NEW FTE - HELPDESK TECHNICIAN I	1	72	0	72		72
	10350 LIFE INSURANCE						
600	NEW FTE - HELPDESK TECHNICIAN I	1	420	0	420		420
	10375 DENTAL INSURANCE						
600	NEW FTE - HELPDESK TECHNICIAN I	1	84	0	84		84
	10400 WORKERS COMP						
600	NEW FTE - HELPDESK TECHNICIAN I	1	650	0	650		650
	10500 401(A) MATCH PLAN						
600	PHONE LINE - NEW FTE - HELPDESK TECHNICIAN I	1	72	0	72		72
	48000 TELEPHONES						
	REQUEST NUMBER 600 TOTAL	**PROPOSED**		0	55,366	55,366	55,366
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	80,056	80,056	76,356

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>
901	GPS UNIT	1	6,500	6,500	0		6,500
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 901 TOTAL	**PROPOSED**		6,500	0	6,500	6,500
903	GIS DEVELOPMENT ENVIRONMENT - SERVICES	1	6,400	6,400	0		6,400
	71100 OUTSOURCED SERVICES						
903	GIS DEVELOPMENT ENVIRONMENT - HARDWARE	1	55,000	0	55,000		55,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 903 TOTAL	**PROPOSED**		6,400	55,000	61,400	61,400
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			12,900	55,000	67,900	67,900

## 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>
5	PURCHASE OF 107 N 7TH 91200 BUILDINGS & IMPROVEMENTS		895,000	895,000	0		895,000
5	PURCHASE OF 107 N 7TH 91800 LAND		175,000	175,000	0		175,000
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		1,070,000	0	1,070,000	1,070,000
10	AUDIT - ADDITIONAL RUBINBROWN CONSULT SBITA 71101 PROFESSIONAL SERVICES	1	10,000	10,000	0		10,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
15	JUVENILE OFFICE RENOVATIONS 91200 BUILDINGS & IMPROVEMENTS		400,000	400,000	0		0
	REQUEST NUMBER 15 TOTAL			400,000	0	400,000	0
20	JUDGES OFFICE RENOVATIONS 91200 BUILDINGS & IMPROVEMENTS		130,000	130,000	0		0
	REQUEST NUMBER 20 TOTAL			130,000	0	130,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,610,000	0	1,610,000	1,080,000

1191 SAFETY & RISK MANAGEMENT

<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	NEW AED UNIT FOR ROAD & BRIDGE	1	1,500	1,500	0		1,500
	91100 FURNITURE AND FIXTURES						
REQUEST NUMBER 50 TOTAL				1,500	0	1,500	1,500
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,500	0	1,500	1,500

1192 RECRUITMENT & RETENTION

<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>
2	BENEFITS ENROLLMENT SOFTWARE 70100 SOFTWARE SUBSCRIPTIONS	1	42,000	0	42,000		42,000
REQUEST NUMBER 2 TOTAL				**PROPOSED**			
				0	42,000	42,000	42,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	42,000	42,000	42,000

1194 GF IT MAIL 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>
530	PC WORKSTATION - MAIL SERVICES	2	1,600	3,200	0		3,200
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		3,200	0	3,200	3,200
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			3,200	0	3,200	3,200

1228 GF SHERIFF/DETENTION ADMIN

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	SHERIFF'S RETIREMENT CONTRIBUTION 10512 SHERIFF RETIRE-CNTY PD CONTRIB	1	4,976	0	4,976		4,976
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		0	4,976	4,976	4,976
2	EVIDENCE CUSTODIAN TO LEAD EVIDENCE CUSTODIAN 10100 SALARIES & WAGES		0	0	0		0
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		0	0	0	0
4	CHAIRS 23855 UNTAGGED FURNITURE/FIXTURES	7	900	6,300	0		6,300
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		6,300	0	6,300	6,300
5	TRAINING CENTER REGISTRATION SOFTWARE DESIGN 70100 SOFTWARE SUBSCRIPTIONS	1	2,500	2,500	0		2,500
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		2,500	0	2,500	2,500
6	SCENARIO BASED TRAINING SUPPLIES 23010 DETENTION/ENFORCEMENT SUPPLIES	1	1,000	0	1,000		1,000
	REQUEST NUMBER 6 TOTAL	**PROPOSED**		0	1,000	1,000	1,000
7	TRAINING HANDCUFFS 23010 DETENTION/ENFORCEMENT SUPPLIES	10	53	530	0		530
	REQUEST NUMBER 7 TOTAL	**PROPOSED**		530	0	530	530
8	IAPE TRAINING 37200 REGISTRATION	3	400	0	1,200		1,200

1228 GF SHERIFF/DETENTION ADMIN

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
8	IAPE TRAINING 37220 TRAVEL: TRAINING RELATED	3	398	0	1,194		1,194
REQUEST NUMBER 8 TOTAL		**PROPOSED**		0	2,394	2,394	2,394
9	STORM WATER UTILITY REALITY HOUSE 48500 STORM WATER UTILITY	12	20	0	240		240
REQUEST NUMBER 9 TOTAL		**PROPOSED**		0	240	240	240
10	RMS ASSET MANAGEMENT 70100 SOFTWARE SUBSCRIPTIONS	1	160	0	160		160
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	160	160	160
11	EVIDENCE REFRIGERATOR 92300 REPLCMENT MACH & EQUIP	1	6,565	6,565	0		6,565
REQUEST NUMBER 11 TOTAL		**PROPOSED**		6,565	0	6,565	6,565
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				15,895	8,770	24,665	24,665



## 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>
1	INVESTIGATOR TO SERGEANT 10100 SALARIES & WAGES	1	5,866	0	5,866		5,866
1	FICA 10200 FICA	1	450	0	450		450
1	DISABILITY 10325 DISABILITY INSURANCE	1	21	0	21		21
1	WORKERS COMP 10400 WORKERS COMP	1	170	0	170		170
1	CERF 2% MATCH 10510 CERF-EMPLOYER PD CONTRIBUTION	1	117	0	117		117
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	6,624	6,624	6,624
2	GETAC VIDEO SYSTEMS/BWC-BWC AND RELATED HARDWARE 23850 UNTAGGED EQUIPMENT & TOOLS	6	438	2,628	0		2,628
2	GETAC VIDEO SYSTEM/BWC 70100 SOFTWARE SUBSCRIPTIONS	6	563	0	3,378		3,378
2	GETAC VIDEO SYSTEMS/BWC CLOUD STORAGE FOR BWC 70100 SOFTWARE SUBSCRIPTIONS	6	563	0	3,378		3,378
2	GETAC VIDEO SYSTEMS AND BODY WORN CAMERA 91300 MACHINERY & EQUIPMENT	6	3,955	23,730	0		23,730
REQUEST NUMBER 2 TOTAL		**PROPOSED**		26,358	6,756	33,114	33,114
3	RADAR UNITS 92300 REPLCMENT MACH & EQUIP	3	3,200	9,600	0		9,600
REQUEST NUMBER 3 TOTAL		**PROPOSED**		9,600	0	9,600	9,600
4	DRONE REPAIR AND MAINTENANCE 60200 EQUIP REPAIRS/MAINTENANCE		500	0	500		500
REQUEST NUMBER 4 TOTAL		**PROPOSED**		0	500	500	500

## 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>
5	PORTABLE RADIO BATTERIES AND ACCESSORIES 23010 DETENTION/ENFORCEMENT SUPPLIES		2,000	0	2,000		0
	REQUEST NUMBER 5 TOTAL			0	2,000	2,000	0
6	CRIME LAB CONTINUING EDUCATION 37200 REGISTRATION		1,000	0	1,000		1,000
6	CRIME LAB CONTINUING EDUCATION TRAINING 37220 TRAVEL: TRAINING RELATED		1,000	0	1,000		1,000
	REQUEST NUMBER 6 TOTAL	**PROPOSED**		0	2,000	2,000	2,000
7	LPR - TBD 70050 SOFTWARE SERVICE CONTRACT	2	5,090	0	10,180		10,180
	REQUEST NUMBER 7 TOTAL	**PROPOSED**		0	10,180	10,180	10,180
8	CRITICAL INCIDENT STRESS MANAGEMENT PROGRAM 71101 PROFESSIONAL SERVICES	72	50	0	3,600		3,600
	REQUEST NUMBER 8 TOTAL	**PROPOSED**		0	3,600	3,600	3,600
9	ECHELON FRONT LEADERSHIP TRAINING 71101 PROFESSIONAL SERVICES	1	5,000	0	5,000		5,000
	REQUEST NUMBER 9 TOTAL	**PROPOSED**		0	5,000	5,000	5,000
10	GF SUBSIDY TO LE TRAINING FUND (FUND 251) 83922 OTO: TO SPECIAL REVENUE FUND		7,530	7,530	0		7,530

## 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>
REQUEST NUMBER 10	TOTAL	**PROPOSED**		7,530	0	7,530	7,530
11	BALLISTIC VESTS	5	1,200	6,000	0		6,000
	92300 REPLCMENT MACH & EQUIP						
REQUEST NUMBER 11	TOTAL	**PROPOSED**		6,000	0	6,000	6,000
12	GRACIE SURVIVAL DUAL INSTRUCTOR TRAINING	1	1,200	0	1,200		1,200
	37200 REGISTRATION						
12	GRACIE SURVIVAL DUAL INSTRUCTOR TRAINING	1	1,254	0	1,254		1,254
	37220 TRAVEL: TRAINING RELATED						
REQUEST NUMBER 12	TOTAL	**PROPOSED**		0	2,454	2,454	2,454
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				49,488	39,114	88,602	86,602

## 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>
1	FORD INTERCEPTOR 92400 REPLCMENT AUTO/TRUCKS	2	50,000	100,000	0		100,000
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	100,000	0	100,000	100,000
2	GETAC VIDEO SYSTEM - BWC CLOUD STORAGE 70100 SOFTWARE SUBSCRIPTIONS	8	563	0	4,504		4,504
2	GETAC VIDEO SYSTEM - BWC FOR CORRECTIONS 91300 MACHINERY & EQUIPMENT	8	438	3,504	0		3,504
2	GETAC VIDEO SYSTEM - BWC MULTIDOCKS 91300 MACHINERY & EQUIPMENT	3	1,354	4,062	0		4,062
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	7,566	4,504	12,070	12,070
3	MOBLIE RADIOS 92300 REPLCMENT MACH & EQUIP	1	7,200	7,200	0		0
	REQUEST NUMBER 3 TOTAL			7,200	0	7,200	0
4	PORTABLE RADIOS 92300 REPLCMENT MACH & EQUIP	5	7,000	35,000	0		0
	REQUEST NUMBER 4 TOTAL			35,000	0	35,000	0
5	TASERS 92300 REPLCMENT MACH & EQUIP	1	1,400	1,400	0		1,400
	REQUEST NUMBER 5 TOTAL		**PROPOSED**	1,400	0	1,400	1,400
6	SHOTGUN 23850 UNTAGGED EQUIPMENT & TOOLS	3	600	1,800	0		1,800

## 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>
	REQUEST NUMBER 6 TOTAL	**PROPOSED**		1,800	0	1,800	1,800
7	STAB/BALLISTIC COMBINATION VEST 92300 REPLCMET MACH & EQUIP	12	1,450	17,400	0		17,400
	REQUEST NUMBER 7 TOTAL	**PROPOSED**		17,400	0	17,400	17,400
8	PORTABLE RADIO BATTERIES AND ACCESSORIES 23010 DETENTION/ENFORCEMENT SUPPLIES		1,000	0	1,000		0
	REQUEST NUMBER 8 TOTAL			0	1,000	1,000	0
9	CORSAIR PARTS FOR INTERCOM ISSUES 23850 UNTAGGED EQUIPMENT & TOOLS		2,000	0	2,000		2,000
	REQUEST NUMBER 9 TOTAL	**PROPOSED**		0	2,000	2,000	2,000
10	SMOKE DETECTOR GUARDS 23850 UNTAGGED EQUIPMENT & TOOLS	32	47	0	1,504		1,504
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	1,504	1,504	1,504
11	GRACIE SURVIVAL DUAL INSTRUCTOR TRAINING 37200 REGISTRATION	1	1,200	0	1,200		1,200
11	GRACIE SURVIVAL DUAL INSTRUCTOR TRAINING 37220 TRAVEL: TRAINING RELATED	1	1,254	0	1,254		1,254
	REQUEST NUMBER 11 TOTAL	**PROPOSED**		0	2,454	2,454	2,454
12	WARNING LIGHTING FOR TRANSPORT VEHICLES 60250 EQUIPMENT INSTALLATION CHARGES		1,500	1,500	0		1,500

## 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>
12	WINDOW TINT FOR TRANSPORT VEHICLES 60250 EQUIPMENT INSTALLATION CHARGES		1,300	1,300	0		1,300
	REQUEST NUMBER 12 TOTAL	**PROPOSED**		2,800	0	2,800	2,800
13	CRITICAL INCIDENT STRESS MANAGEMENT PROGRAM 71101 PROFESSIONAL SERVICES	7	50	350	0		350
	REQUEST NUMBER 13 TOTAL	**PROPOSED**		350	0	350	350
14	ECHELON FRONT LEADERSHIP TRAINING 71101 PROFESSIONAL SERVICES	1	5,000	0	5,000		5,000
	REQUEST NUMBER 14 TOTAL	**PROPOSED**		0	5,000	5,000	5,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			173,516	16,462	189,978	146,778

1261 GF PROSECUTING ATTORNEY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	COPIER - TA6004I KYOCERA 92000 REPLCMENT OFFICE EQUIP	1	6,733	6,733	0		6,733
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		6,733	0	6,733	6,733
15	MISC UNTAGGED FURN/FIXT 23855 UNTAGGED FURNITURE/FIXTURES	1	1,000	1,000	0		1,000
	REQUEST NUMBER 15 TOTAL	**PROPOSED**		1,000	0	1,000	1,000
20	3 -2 WAY RADIOS FOR INVESTIGATORS 91300 MACHINERY & EQUIPMENT	3	6,500	19,500	0		0
	REQUEST NUMBER 20 TOTAL			19,500	0	19,500	0
30	PART TIME PROSECUTOR (APA II) - GRANT FUNDED 86850 CONTINGENCY	1	41,196	0	41,196		41,196
30	PART TIME PROSECUTOR (APA II) - GRANT FUNDED 86850 CONTINGENCY	1	3,152	0	3,152		3,152
30	PART TIME PROSECUTOR (APA II) - GRANT FUNDED 86850 CONTINGENCY	1	78	0	78		78
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		0	44,426	44,426	44,426
40	SPRING KARPEL NATIONAL CONFERENCE - LODGING 37220 TRAVEL: TRAINING RELATED	3	141	0	423		423
40	SPRING KARPEL NATIONAL CONFERENCE - MEALS 37220 TRAVEL: TRAINING RELATED	3	101	0	303		303
40	SPRING KARPEL NATIONAL CONFERENCE - MILEAGE 37220 TRAVEL: TRAINING RELATED	3	138	0	414		414
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		0	1,140	1,140	1,140

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>
50	TRIAL ADVOCACY SCHOOL 37200 REGISTRATION	4	400	0	1,600		1,600
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		0	1,600	1,600	1,600
60	2024 KARPEL USER CONFERENCE 37200 REGISTRATION	3	325	0	975		975
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		0	975	975	975
70	RECLASS. (2) APA II TO APA III 10100 SALARIES & WAGES	2	0	0	0		0
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		0	0	0	0
80	RECLASS. (1) PA III TO SR. LEGAL ASST. 10100 SALARIES & WAGES	1	3,078	0	3,078		3,078
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		0	3,078	3,078	3,078
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			27,233	51,219	78,452	58,952



1262 GF PROS ATRNY VICTIM WITNESS

<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	MCADSV-MO COALITION AGAINST DOM & SEXUAL VI 37000 DUES & PROF CERTIFCTN/LICENSE	4	300	0	1,200		1,200
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	1,200	1,200	1,200
20	RECLASS (1) VICTIM ASST./SPEC. TO VICTIM TEAM LEAD 10100 SALARIES & WAGES	1	4,077	0	4,077		4,077
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	4,077	4,077	4,077
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	5,277	5,277	5,277

1263 PROS ATTRNY CHILD SUPPORT ENF

<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	TOWN HALL MEETING	3	45	0	135		135
	37220 TRAVEL: TRAINING RELATED						
REQUEST NUMBER 10 TOTAL				**PROPOSED**			
				0	135	135	135
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	135	135	135

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	12,932	25,864	0		25,864
REQUEST NUMBER 10 TOTAL				25,864	0	25,864	25,864
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				25,864	0	25,864	25,864

1410 PUBLIC HEALTH 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>
10	COUNTY NUISANCE ABATEMENT		22,200	0	22,200		22,200
	84750 PERSONNEL/PROJECT REIMBURSEMNT						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	22,200	22,200	22,200
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	22,200	22,200	22,200

## 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>
5	ADOBE ACROBAT PRO GINA 33%		57	0	57		57
	70100 SOFTWARE SUBSCRIPTIONS						
5	ADOBE ACROBAT PRO LENNA 33%		57	0	57		57
	70100 SOFTWARE SUBSCRIPTIONS						
5	ADOBE ACROBAT PRO Verna 33%		57	0	57		57
	70100 SOFTWARE SUBSCRIPTIONS						
5	MICROSOFT CALS REMOTE Verna 33%		40	0	40		40
	70100 SOFTWARE SUBSCRIPTIONS						
5	MULTI-FACTOR AUTHENTICATION EAGENT Verna 33%		10	0	10		10
	70100 SOFTWARE SUBSCRIPTIONS						
5	REMOTE DESKTOP - CITRIX LENNA 33%		66	0	66		66
	70100 SOFTWARE SUBSCRIPTIONS						
5	REMOTE DESKTOP - CITRIX Verna 33%		66	0	66		66
	70100 SOFTWARE SUBSCRIPTIONS						
5	REMOTE DESKTOP - MICHELLE 33%		66	0	66		66
	70100 SOFTWARE SUBSCRIPTIONS						
REQUEST NUMBER 5 TOTAL		**PROPOSED**		0	419	419	419
10	MEETING EXPENSES INCREASE		900	0	900		900
	84010 RECEPTION/MEETINGS						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	900	900	900
15	GARE MEMBERSHIP-COUNTYWIDE USAGE-100% GF		1,100	0	1,100		1,100
	37000 DUES & PROF CERTIFCTN/LICENSE						
15	MEMBERSHIP DUES, CERTIFICATION, LICENSES		990	0	990		990
	37000 DUES & PROF CERTIFCTN/LICENSE						
REQUEST NUMBER 15 TOTAL		**PROPOSED**		0	2,090	2,090	2,090
18	COLUMBIA MISSOURIAN COLUMBIA TRIBUNE		50	0	50		50
	22500 SUBSCRIPTIONS/PUBLICATIONS						

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>
	REQUEST NUMBER 18 TOTAL	**PROPOSED**		0	50	50	50
25	OFFICE EQUIPMENT 33% 23855 UNTAGGED FURNITURE/FIXTURES		330	330	0		330
	REQUEST NUMBER 25 TOTAL	**PROPOSED**		330	0	330	330
30	COPIER - SERVICE & SUPPLY CHARGES 60050 EQUIP SERVICE CONTRACT		396	0	396		396
30	COPIER 92000 REPLCMET OFFICE EQUIP	1	2,558	2,558	0		2,558
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		2,558	396	2,954	2,954
35	NEW FTE PROGRAM MANAGER-MONITORS 23820 COMPUTER HARDWARE <\$1000		132	132	0		132
35	NEW FTE PROGRAM MANAGER-PHONE,DESKTOP,MITEL 23850 UNTAGGED EQUIPMENT & TOOLS		215	215	0		215
35	NEW FTE PROGRAM MANAGER-CYBER SECURITY TRAINING 37200 REGISTRATION		9	0	9		9
35	NEW FTE PROGRAM MANAGER-PHONE,DESKTOP-SERVICE 48000 TELEPHONES		24	0	24		24
35	NEW FTE PROGRAM MANAGER-SYMANTEC 70050 SOFTWARE SERVICE CONTRACT		12	0	12		12
35	NEW FTE PROGRAM MANAGER-ADOBE PRO 70100 SOFTWARE SUBSCRIPTIONS		57	0	57		57
35	NEW FTE PROGRAM MANAGER-MICROSOFT CALS REMOTE 70100 SOFTWARE SUBSCRIPTIONS		40	0	40		40
35	NEW FTE PROGRAM MANAGER-MICROSOFT 365 70100 SOFTWARE SUBSCRIPTIONS		123	0	123		123
35	NEW FTE PROGRAM MANAGER-MULTIFACTOR-EAGENT 70100 SOFTWARE SUBSCRIPTIONS		10	0	10		10

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>
35	NEW FTE PROGRAM MANAGER-REMOTE DESKTOP - CITRIX 70100 SOFTWARE SUBSCRIPTIONS		66	0	66		66
35	NEW FTE PROGRAM MANAGER-PC WORKSTATION 91301 COMPUTER HARDWARE		528	528	0		528
REQUEST NUMBER 35 TOTAL		**PROPOSED**		875	341	1,216	1,216
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				3,763	4,196	7,959	7,959

## 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	HUMANE SOCIETY 86610 HUMANE SOCIETY	1	5,000	0	5,000		0
	REQUEST NUMBER 1 TOTAL			0	5,000	5,000	0
2	EXTENSION COUNCIL 86675 EXTENSION COUNCIL	1	10,000	0	10,000		0
	REQUEST NUMBER 2 TOTAL			0	10,000	10,000	0
3	HISTORICAL SOCIETY 86689 BOONE CO HISTORICAL SOCIETY	1	10,000	0	10,000		0
	REQUEST NUMBER 3 TOTAL			0	10,000	10,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	25,000	25,000	0



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		0
	86685 ECONOMIC DEVELOP-REDI						
REQUEST NUMBER 1 TOTAL				0	5,000	5,000	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	5,000	5,000	0

1710 GF RM LAND USE PLANNING

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
5	KNOWLEDGE CITY 5.67PPL @ \$192 EA 37200 REGISTRATION		1,089	0	1,089		1,089
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		0	1,089	1,089	1,089
8	PLANNER LIBRARY UPDATE 22500 SUBSCRIPTIONS/PUBLICATIONS		200	200	0		200
	REQUEST NUMBER 8 TOTAL	**PROPOSED**		200	0	200	200
10	PLANNER CERTIFICATION - APPLY 37200 REGISTRATION	2	270	0	540		540
10	PLANNER CERTIFICATION - PREP 37200 REGISTRATION	2	270	540	0		540
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		540	540	1,080	1,080
15	PHASE II OF RECORDS DIGITIZATION & MICROFILM 71100 OUTSOURCED SERVICES		40,000	40,000	0		40,000
	REQUEST NUMBER 15 TOTAL	**PROPOSED**		40,000	0	40,000	40,000
20	TRAINING FOR NEW GIS EMPLOYEE 37200 REGISTRATION		761	0	761		761
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	761	761	761
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			40,740	2,390	43,130	43,130

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>
5	KNOWLEDGE CITY		217	0	217		217
	37200 REGISTRATION						

## 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>
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		0	217	217	217
10	PERMITTING SOFTWARE-60%		300,000	0	300,000		300,000
	70100 SOFTWARE SUBSCRIPTIONS						
10	CONSULTANT FOR IMPLEMENTATION PERMITTING SOFTWARE		90,180	90,180	0		90,180
	71100 OUTSOURCED SERVICES						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		90,180	300,000	390,180	390,180
15	FRONT COUNTER REMODEL PHASE 1 PRELIMINARY DESIGN		3,750	3,750	0		0
	71101 PROFESSIONAL SERVICES						
15	FRONT COUNTER REMODEL PHASE 2 FINAL DESIGN		6,375	6,375	0		0
	71101 PROFESSIONAL SERVICES						
15	FRONT COUNTER REMODEL CONSTRUCTION		70,650	70,650	0		0
	71202 CONTRACTOR COSTS						
	REQUEST NUMBER 15 TOTAL			80,775	0	80,775	0
20	ANTI-FATIGUE MAT		25	25	0		25
	23850 UNTAGGED EQUIPMENT & TOOLS						
20	SIT/STAND DESK/ARM FOR ADDITIONAL MONITOR		200	200	0		200
	23855 UNTAGGED FURNITURE/FIXTURES						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		225	0	225	225
25	MASTER PLAN OPEN HOUSE		350	350	0		350
	84010 RECEPTION/MEETINGS						
	REQUEST NUMBER 25 TOTAL	**PROPOSED**		350	0	350	350

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>
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			171,530	300,217	471,747	390,972

## 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>
5	KNOWLEDGE CITY 37200 REGISTRATION	5	192	0	960		960
	REQUEST NUMBER 5 TOTAL		**PROPOSED**	0	960	960	960
10	REVISED CHIEF BUILDING INSPECTOR POSITION 10100 SALARIES & WAGES		0	0	0		0
	REQUEST NUMBER 10 TOTAL			0	0	0	0
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10100 SALARIES & WAGES		57,743	0	57,743		57,743
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10200 FICA		4,417	0	4,417		4,417
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10300 HEALTH INSURANCE		7,548	0	7,548		7,548
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10310 COUNTY HSA CONTRIBUTION		1,200	0	1,200		1,200
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10325 DISABILITY INSURANCE		208	0	208		208
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10350 LIFE INSURANCE		72	0	72		72
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10375 DENTAL INSURANCE		420	0	420		420
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10400 WORKERS COMP		1,957	0	1,957		1,957
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10500 401(A) MATCH PLAN		650	0	650		650
20	NEW FTE ON-SITE WW & RESIDENTIAL STNDRDS INSP 10510 CERF-EMPLOYER PD CONTRIBUTION		1,155	0	1,155		1,155
20	OFFICE SUPPLIES 23000 OFFICE SUPPLIES		20	0	20		20
20	BUSINESS CARDS 23001 PRINTED MATERIALS		66	0	66		66

## 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>
20	IPAD (1172-\$850)		0	0	0		0
	23820 COMPUTER HARDWARE <\$1000						
20	DESK CHAIR, DESK ACCESSORIES, HAND TOOLS, ETC		1,200	1,200	0		1,200
	23850 UNTAGGED EQUIPMENT & TOOLS						
20	CERTIFICATION, MO ASSN CODE ADMINISTRATORS, OTHER		230	0	230		230
	37000 DUES & PROF CERTIFCTN/LICENSE						
20	MO ASSN CODE ADMIN/MO SMALL FLOWS		400	0	400		400
	37200 REGISTRATION						
20	HOTEL/TRAVEL/MEALS		1,000	0	1,000		1,000
	37220 TRAVEL: TRAINING RELATED						
20	LANDLINE PHONE		72	0	72		72
	48000 TELEPHONES						
20	MOBILEIRON (1172-\$48)		0	0	0		0
	48050 MOBILE DEVICE SERVICE						
20	PHONE & IPAD SERVICE/CALAMP		748	0	748		748
	48050 MOBILE DEVICE SERVICE						
20	EST 750 GALLONS OF FUEL @ \$3.11/GALLON		2,333	0	2,333		2,333
	59000 FUEL						
20	VEHICLE TITLE & LICENSE PLATE		30	30	0		30
	59025 VEHICLE TITLE/LICENSE/PLATES						
20	CAR WASH/OIL CHG/REPAIRS		720	0	720		720
	59100 VEHICLE REPAIRS/MAINTENANCE						
20	OFFICE 365/ADOBE ACROBAT		475	0	475		0
	70100 SOFTWARE SUBSCRIPTIONS						
20	AUTO PHYSICAL DAMAGE		780	0	780		780
	71001 AUTO PHYSICAL DAMAGE INS						
20	AUTO LIABILITY		325	0	325		325
	71002 AUTO LIABILITY INS						
20	PARKING FOR EMPLOYEE & COUNTY VEHICLE		952	0	952		952
	83815 FACILITIES INTERNAL SERVC CHRG						
20	NEW VEHICLE		40,000	40,000	0		40,000
	91400 AUTO/TRUCKS						
20	DESKTOP COMPUTER		1,500	1,500	0		0
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 20 TOTAL				42,730	83,491	126,221	124,246

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>
25	SIT/STAND DESK/ARM FOR ADDITIONAL MONITOR-ADMIN CO 23855 UNTAGGED FURNITURE/FIXTURES		400	400	0		400
	REQUEST NUMBER 25 TOTAL	**PROPOSED**		400	0	400	400
40	SCANNING OF ON-SITE WASTE WATER PERMITS FROM HD 71100 OUTSOURCED SERVICES		65,000	65,000	0		65,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		65,000	0	65,000	65,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			108,130	84,451	192,581	190,606



## 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>
5	KNOWLEDGE CITY 50% OF 3 PEOPLE @ \$192 EA 37200 REGISTRATION	3	96	0	288		288
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		0	288	288	288
10	GREATER BONNE FEMME WATERSHED INITIATIVE 71100 OUTSOURCED SERVICES		150,000	150,000	0		150,000
10	LOGO CREATION 71100 OUTSOURCED SERVICES		750	750	0		750
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		150,750	0	150,750	150,750
20	CAMPER SHELL FOR VEHICLE 92300 REPLCMENT MACH & EQUIP		1,500	1,500	0		1,500
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			152,250	288	152,538	152,538

## 2012 ASR IT HARDWARE &amp; 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	PC WORKSTATION - ASSESSOR 92301 REPLC COMPUTER HDWR	11	1,600	17,600	0		17,600
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		17,600	0	17,600	17,600
560	DOCPATH MIGRATION SERVICES 71101 PROFESSIONAL SERVICES	1	2,000	2,000	0		2,000
	REQUEST NUMBER 560 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
903	GIS DEVELOPMENT ENVIRONMENT - SERVICES 71100 OUTSOURCED SERVICES	1	5,000	5,000	0		5,000
903	GIS DEVELOPMENT ENVIRONMENT - HARDWARE 92301 REPLC COMPUTER HDWR	1	39,100	0	39,100		39,100
	REQUEST NUMBER 903 TOTAL	**PROPOSED**		5,000	39,100	44,100	44,100
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			24,600	39,100	63,700	63,700

## 2040 R&amp;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>
10	MOTOR GRADER TRADE ALLOWANCE 3942 TRADE-IN ALLOWNCE ON CAP ASSET	1	80,000	80,000	0		80,000
10	MOTOR GRADER (ASSET 22894) 92300 REPLCMNT MACH & EQUIP	1	421,000	421,000	0		421,000
REQUEST NUMBER 10 TOTAL		**PROPOSED**		341,000	0	341,000	341,000
20	WATER TANK DISPOSAL (ASSET 20532) 3835 SALE OF CAPITAL FIXED ASSET	1	500	500	0		500
20	WATER TANKER TRAILER DISPOSAL (ASSET 8801) 3836 SALE OF NON-CAPITAL ASSETS	1	2,500	2,500	0		2,500
20	WATER TANK TRUCK 92400 REPLCMNT AUTO/TRUCKS	1	185,000	185,000	0		185,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		182,000	0	182,000	182,000
30	CASE 621C WHEEL LOADER DISPOSAL (ASSET 12941) 3835 SALE OF CAPITAL FIXED ASSET	1	10,000	10,000	0		10,000
30	WHEEL LOADER 92300 REPLCMNT MACH & EQUIP	1	240,000	240,000	0		240,000
REQUEST NUMBER 30 TOTAL		**PROPOSED**		230,000	0	230,000	230,000
40	TRAILER MOUNTED PRESSURE WASHER DISP (ASSET 13363) 3835 SALE OF CAPITAL FIXED ASSET	1	400	400	0		400
40	SKID MOUNTED PRESSURE WASHER - HEATED 92300 REPLCMNT MACH & EQUIP	1	9,500	9,500	0		9,500
REQUEST NUMBER 40 TOTAL		**PROPOSED**		9,100	0	9,100	9,100
50	CHEVROLET TAHOE DISPOSAL (ASSET 17760) 3835 SALE OF CAPITAL FIXED ASSET	1	3,100	3,100	0		3,100

## 2040 R&amp;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>
50	PICKUP TRUCK 92400 REPLCMNT AUTO/TRUCKS	1	60,000	60,000	0		60,000
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		56,900	0	56,900	56,900
60	CHEV 3500 DISPOSAL (ASSET 17737) 3835 SALE OF CAPITAL FIXED ASSET	1	8,500	8,500	0		8,500
60	1.5T WORK TRUCK 92400 REPLCMNT AUTO/TRUCKS	1	115,000	115,000	0		115,000
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		106,500	0	106,500	106,500
70	TRAILERMAN TILT DECK TRAILER DISP (ASSET 19139) 3835 SALE OF CAPITAL FIXED ASSET	1	2,500	2,500	0		2,500
70	GOOSENECK TRAILER 92300 REPLCMNT MACH & EQUIP	1	17,600	17,600	0		17,600
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		15,100	0	15,100	15,100
80	RIDE-ON SWEEPER BROOM 91300 MACHINERY & EQUIPMENT	1	85,000	85,000	0		85,000
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		85,000	0	85,000	85,000
90	AERIAL SCISSOR LIFT 91300 MACHINERY & EQUIPMENT	1	19,500	19,500	0		19,500
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		19,500	0	19,500	19,500
100	9' SPREADER STAND DISPOSAL (ASSET 24270) 3835 SALE OF CAPITAL FIXED ASSET	1	500	500	0		500

## 2040 R&amp;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	TANDEM SPREADER STAND 92300 REPLCMENT MACH & EQUIP	1	4,500	4,500	0		4,500
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		4,000	0	4,000	4,000
110	HAMM HD12 DD COMPACTOR DISP (ASSET 13390) 3835 SALE OF CAPITAL FIXED ASSET	1	500	500	0		500
110	DOUBLE DRUM COMPACTOR 92300 REPLCMENT MACH & EQUIP	1	72,000	72,000	0		72,000
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		71,500	0	71,500	71,500
120	STIHL 66 CHAINSAW DISP (ASSET 12786) 3835 SALE OF CAPITAL FIXED ASSET	1	75	75	0		75
120	LARGE CHAINSAW 92300 REPLCMENT MACH & EQUIP	1	1,500	1,500	0		1,500
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		1,425	0	1,425	1,425
130	WESTERN PLOW DISPOSAL (ASSET 17880) 3836 SALE OF NON-CAPITAL ASSETS	1	250	250	0		250
130	WESTERN PRO PLOW 8.5' 92300 REPLCMENT MACH & EQUIP	1	7,600	7,600	0		7,600
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		7,350	0	7,350	7,350
140	BOBCAT 72" BOX SWEEPER (ASSET 20127) 3836 SALE OF NON-CAPITAL ASSETS	1	200	200	0		200
140	BOX SWEEPER FOR SKID STEER 92300 REPLCMENT MACH & EQUIP	1	10,000	10,000	0		10,000
	REQUEST NUMBER 140 TOTAL	**PROPOSED**		9,800	0	9,800	9,800

## 2040 R&amp;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>
150	PARTER K750 DEMO SAW DISP (ASSET 15539) 3836 SALE OF NON-CAPITAL ASSETS	1	75	75	0		75
150	DEMOLITION SAW 92300 REPLCMNT MACH & EQUIP	1	1,300	1,300	0		1,300
	REQUEST NUMBER 150 TOTAL	**PROPOSED**		1,225	0	1,225	1,225
160	SWENSON SW13 MATERIAL SPREADER DISP (ASSET 16683) 3835 SALE OF CAPITAL FIXED ASSET	1	1,000	1,000	0		1,000
160	MATERIAL SPREADER 92300 REPLCMNT MACH & EQUIP	1	35,000	35,000	0		35,000
	REQUEST NUMBER 160 TOTAL	**PROPOSED**		34,000	0	34,000	34,000
170	SWENSON SW10 MATERIAL SPREADER DISP (ASSET 18193) 3835 SALE OF CAPITAL FIXED ASSET	1	1,000	1,000	0		1,000
170	MATERIAL SPREADER 92300 REPLCMNT MACH & EQUIP	1	35,000	35,000	0		35,000
	REQUEST NUMBER 170 TOTAL	**PROPOSED**		34,000	0	34,000	34,000
180	2001 HENKE SNOWPLOW DISP (ASSET 13174) 3835 SALE OF CAPITAL FIXED ASSET	1	100	100	0		100
180	2004 HENKE SNOWPLOW DISP (ASSET 14785) 3835 SALE OF CAPITAL FIXED ASSET	1	100	100	0		100
180	2004 HENKE SNOWPLOW DISP (ASSET 17079) 3835 SALE OF CAPITAL FIXED ASSET	1	100	100	0		100
180	2010 HENKE SNOWPLOW DISP (ASSET 17509) 3835 SALE OF CAPITAL FIXED ASSET	1	100	100	0		100
180	2001 HENKE SNOWPLOW DISP (ASSET 13173) 3836 SALE OF NON-CAPITAL ASSETS	1	100	100	0		100
180	10' SNOW PLOW 92300 REPLCMNT MACH & EQUIP	5	10,000	50,000	0		50,000

## 2040 R&amp;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 180 TOTAL	**PROPOSED**		49,500	0	49,500	49,500
190	1995 ETNYRE ASPHALT PUMP DISP (ASSET 10269) 3835 SALE OF CAPITAL FIXED ASSET	1	100	100	0		100
	REQUEST NUMBER 190 TOTAL	**PROPOSED**		100 -	0	100 -	100 -
200	1995 ETNYRE ASPHALT PUMP DISP (ASSET 10304) 3835 SALE OF CAPITAL FIXED ASSET	1	100	100	0		100
	REQUEST NUMBER 200 TOTAL	**PROPOSED**		100 -	0	100 -	100 -
210	MOBILE RADIOS 23860 VEHICLE EQUIPMENT <\$1000	10	725	0	7,250		0
	REQUEST NUMBER 210 TOTAL			0	7,250	7,250	0
220	TWO WAY RADIO - HANDHELD 23860 VEHICLE EQUIPMENT <\$1000	8	770	6,160	0		0
	REQUEST NUMBER 220 TOTAL			6,160	0	6,160	0
230	CDL TRAINING FOR APPRENTICE 37200 REGISTRATION	10	125	0	1,250		1,250
	REQUEST NUMBER 230 TOTAL	**PROPOSED**		0	1,250	1,250	1,250
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,263,860	8,500	1,272,360	1,258,950

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&amp;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	STRIPING		25,000	0	25,000		25,000
	71100 OUTSOURCED SERVICES						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	25,000	25,000	25,000
20	TRAFFIC CALMING/TRAFFIC MANAGEMENT PILOT PROJECT		100,000	100,000	0		100,000
	71202 CONTRACTOR COSTS						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		100,000	0	100,000	100,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			100,000	25,000	125,000	125,000

## 2042 R&amp;B FLEET &amp; 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	CLARK FORKLIFT DISPOSAL (ASSET 20053) 3835 SALE OF CAPITAL FIXED ASSET	1	5,500	5,500	0		5,500
10	FORKLIFT 92300 REPLCMET MACH & EQUIP	1	43,000	43,000	0		43,000
REQUEST NUMBER 10 TOTAL		**PROPOSED**		37,500	0	37,500	37,500
20	WIRE FEEDER FOR WELDER 91300 MACHINERY & EQUIPMENT	1	2,500	2,500	0		2,500
REQUEST NUMBER 20 TOTAL		**PROPOSED**		2,500	0	2,500	2,500
30	NEW FTE - MECHANIC 10100 SALARIES & WAGES	1	45,095	0	45,095		45,095
30	NEW FTE - MECHANIC 10200 FICA	1	3,450	0	3,450		3,450
30	NEW FTE - MECHANIC 10300 HEALTH INSURANCE	1	8,820	0	8,820		8,820
30	NEW FTE - MECHANIC 10325 DISABILITY INSURANCE	1	163	0	163		163
30	NEW FTE - MECHANIC 10350 LIFE INSURANCE	1	72	0	72		72
30	NEW FTE - MECHANIC 10375 DENTAL INSURANCE	1	420	0	420		420
30	NEW FTE - MECHANIC 10400 WORKERS COMP	1	91	0	91		91
30	NEW FTE - MECHANIC 10500 401(A) MATCH PLAN	1	650	0	650		650
30	NEW FTE - MECHANIC-TOOL BOX & TOOLS 91300 MACHINERY & EQUIPMENT	1	30,000	30,000	0		30,000
REQUEST NUMBER 30 TOTAL		**PROPOSED**		30,000	58,761	88,761	88,761

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>
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			70,000	58,761	128,761	128,761

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>
5	KNOWLEDGE CITY 37200 REGISTRATION	3	192	0	576		576
REQUEST NUMBER 5 TOTAL				**PROPOSED**			
				0	576	576	576
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	576	576	576

## 2046 R&amp;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>
5	KNOWLEDGE CITY 50% OF 3 PEOPLE @ \$192 EA 37200 REGISTRATION	3	96	0	288		288
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		0	288	288	288
10	GREATER BONNE FEMME WATERSHED INITIATIVE 71100 OUTSOURCED SERVICES		150,000	150,000	0		150,000
10	LOGO CREATION 71100 OUTSOURCED SERVICES		750	750	0		750
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		150,750	0	150,750	150,750
20	CAMPER SHELL FOR VEHICLE 92300 REPLCMENT MACH & EQUIP		1,500	1,500	0		1,500
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			152,250	288	152,538	152,538

2049 R&B 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>
1	I-70/HIGHWAY 63 INTERCHANGE SAFETY ENHANCEMENTS 71100 OUTSOURCED SERVICES	1	300,000	300,000	0		300,000
REQUEST NUMBER 1 TOTAL				300,000	0	300,000	300,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				300,000	0	300,000	300,000

## 2081 R&amp;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>
5	KNOWLEDGE CITY 37200 REGISTRATION		167	0	167		167
	REQUEST NUMBER 5 TOTAL			0	167	167	167
10	PERMITTING SOFTWARE 40% 70100 SOFTWARE SUBSCRIPTIONS		200,000	0	200,000		200,000
10	CONSULTANT FOR IMPLEMENTATION PERMITTING SOFTWARE 71100 OUTSOURCED SERVICES		60,120	60,120	0		60,120
	REQUEST NUMBER 10 TOTAL			60,120	200,000	260,120	260,120
15	FRONT COUNTER REMODEL PHASE 1 PRELIMINARY DESIGN 71101 PROFESSIONAL SERVICES		1,250	1,250	0		0
15	FRONT COUNTER REMODEL PHASE 2 FINAL DESIGN 71101 PROFESSIONAL SERVICES		2,125	2,125	0		0
15	FRONT COUNTER REMODEL CONSTRUCTION 71202 CONTRACTOR COSTS		23,550	23,550	0		0
	REQUEST NUMBER 15 TOTAL			26,925	0	26,925	0
20	ANTI-FATIGUE MAT 23850 UNTAGGED EQUIPMENT & TOOLS		25	25	0		25
20	SIT/STAND DESK/ARM FOR ADDITIONAL MONITOR 23855 UNTAGGED FURNITURE/FIXTURES		200	200	0		200
	REQUEST NUMBER 20 TOTAL			225	0	225	225
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			87,270	200,167	287,437	260,512

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>
5	KNOWLEDGE CITY 6.33PPL @\$192 EA 37200 REGISTRATION		1,216	0	1,216		1,216



2082 R&amp;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>
REQUEST NUMBER 5	TOTAL	**PROPOSED**		0	1,216	1,216	1,216
10	COUNTY SURVEYOR SALARY RANGE CHANGE 10100 SALARIES & WAGES		5,668	0	5,668		0
REQUEST NUMBER 10	TOTAL			0	5,668	5,668	0
15	NEW DATA COLLECTOR FOR SURVEYOR 92300 REPLCMENT MACH & EQUIP		4,500	4,500	0		4,500
REQUEST NUMBER 15	TOTAL	**PROPOSED**		4,500	0	4,500	4,500
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				4,500	6,884	11,384	5,716

## 2083 R&amp;B IT HARDWARE &amp; 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	1	1,500	0	1,500		1,500
101	UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR	1	2,000	0	2,000		2,000
REQUEST NUMBER 101 TOTAL		**PROPOSED**		0	3,500	3,500	3,500
530	PC WORKSTATION - DESIGN & CONSTRUCTION 92301 REPLC COMPUTER HDWR	5	1,600	8,000	0		8,000
530	PC WORKSTATION - RESOURCE MANAGEMENT @ 50% 92301 REPLC COMPUTER HDWR	3	800	2,400	0		2,400
530	PC WORKSTATION - ROAD & BRIDGE 92301 REPLC COMPUTER HDWR	4	1,600	6,400	0		6,400
530	PC WORKSTATION - STORMWATER @ 50% 92301 REPLC COMPUTER HDWR	1	800	800	0		800
REQUEST NUMBER 530 TOTAL		**PROPOSED**		17,600	0	17,600	17,600
540	IPAD - ROAD & BRIDGE 23820 COMPUTER HARDWARE <\$1000	12	850	10,200	0		10,200
REQUEST NUMBER 540 TOTAL		**PROPOSED**		10,200	0	10,200	10,200
730	MONITOR - ROAD & BRIDGE 23820 COMPUTER HARDWARE <\$1000	1	200	200	0		200
730	TIMECLOCK CABLING - ROAD & BRIDGE 23850 UNTAGGED EQUIPMENT & TOOLS	1	1,300	1,300	0		1,300
730	TIMECLOCK MAINTENANCE - ROAD & BRIDGE 60051 IT EQUIP SERVICE CONTRACT	1	500	0	500		500
730	MONITOR - RESOURCE MANAGEMENT @ 50% 91301 COMPUTER HARDWARE	1	1,500	1,500	0		1,500
730	TIMECLOCK - ROAD & BRIDGE 91301 COMPUTER HARDWARE	1	5,000	5,000	0		5,000

## 2083 R&amp;B IT HARDWARE &amp; 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 730 TOTAL	**PROPOSED**		8,000	500	8,500	8,500
740	TIMECLOCK CAMERA - ROAD & BRIDGE	1	950	950	0		950
	23820 COMPUTER HARDWARE <\$1000						
	REQUEST NUMBER 740 TOTAL	**PROPOSED**		950	0	950	950
903	GIS DEVELOPMENT ENVIRONMENT - SERVICES - D&C	1	1,400	1,400	0		1,400
	71100 OUTSOURCED SERVICES						
903	GIS DEVELOPMENT ENVIRONMENT - SERVICES - R&B	1	500	500	0		500
	71100 OUTSOURCED SERVICES						
903	GIS DEVELOPMENT ENVIRONMENT - SERVICES - SW	1	400	400	0		400
	71100 OUTSOURCED SERVICES						
903	GIS DEVELOPMENT ENVIRONMENT - HARDWARE - D&C	1	18,400	0	18,400		18,400
	92301 REPLC COMPUTER HDWR						
903	GIS DEVELOPMENT ENVIRONMENT - HARDWARE - R&B	1	5,500	0	5,500		5,500
	92301 REPLC COMPUTER HDWR						
903	GIS DEVELOPMENT ENVIRONMENT - HARDWARE - SW	1	4,400	0	4,400		4,400
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 903 TOTAL	**PROPOSED**		2,300	28,300	30,600	30,600
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			39,050	32,300	71,350	71,350

2130 CMTYHLTHFND COMM SVCES 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>
35	NEW FTE PROGRAM MANAGER 10100 SALARIES & WAGES		52,292	0	52,292		52,292
35	NEW FTE PROGRAM MANAGER 10200 FICA		4,001	0	4,001		4,001
35	NEW FTE PROGRAM MANAGER 10300 HEALTH INSURANCE		7,416	0	7,416		7,416
35	NEW FTE PROGRAM MANAGER 10325 DISABILITY INSURANCE		189	0	189		189
35	NEW FTE PROGRAM MANAGER 10350 LIFE INSURANCE		72	0	72		72
35	NEW FTE PROGRAM MANAGER 10375 DENTAL INSURANCE		420	0	420		420
35	NEW FTE PROGRAM MANAGER 10400 WORKERS COMP		84	0	84		84
35	NEW FTE PROGRAM MANAGER 10500 401(A) MATCH PLAN		650	0	650		650
35	NEW FTE PROGRAM MANAGER 10510 CERF-EMPLOYER PD CONTRIBUTION		1,046	0	1,046		1,046
REQUEST NUMBER 35 TOTAL		**PROPOSED**		0	66,170	66,170	66,170
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	66,170	66,170	66,170

2131 CMTYHLTHFND STRATEGIC OPPRTNTY

<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	CRADLE TO CAREER DONATION		100,000	0	100,000		100,000
	86850 CONTINGENCY						
REQUEST NUMBER 1 TOTAL							
		**PROPOSED**		0	100,000	100,000	100,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	100,000	100,000	100,000

2132 CMTYHLTHFND PROGRAM FUNDING

<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	HOUSING STUDY		155,000	155,000	0		155,000
	71101 PROFESSIONAL SERVICES						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		155,000	0	155,000	155,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				155,000	0	155,000	155,000

## 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	ADOBE ACROBAT PRO GINA 67%		114	0	114		114
	70100 SOFTWARE SUBSCRIPTIONS						
5	ADOBE ACROBAT PRO LENNA 67%		114	0	114		114
	70100 SOFTWARE SUBSCRIPTIONS						
5	ADOBE ACROBAT PRO VERA 67%		114	0	114		114
	70100 SOFTWARE SUBSCRIPTIONS						
5	MICROSOFT CALS - REMOTE VERA 67%		81	0	81		81
	70100 SOFTWARE SUBSCRIPTIONS						
5	MULTI-FACTOR AUTHENTICATION - EAGENT VERA 67%		19	0	19		19
	70100 SOFTWARE SUBSCRIPTIONS						
5	REMOTE DESKTOP - CITRIX LENNA 67%		134	0	134		134
	70100 SOFTWARE SUBSCRIPTIONS						
5	REMOTE DESKTOP - CITRIX MICHELLE 67%		134	0	134		134
	70100 SOFTWARE SUBSCRIPTIONS						
5	REMOTE DESKTOP - CITRIX VERA 67%		134	0	134		134
	70100 SOFTWARE SUBSCRIPTIONS						
REQUEST NUMBER 5 TOTAL		**PROPOSED**		0	844	844	844
25	OFFICE FURNITURE 67%		670	670	0		670
	23855 UNTAGGED FURNITURE/FIXTURES						
REQUEST NUMBER 25 TOTAL		**PROPOSED**		670	0	670	670
30	COPIER - SERVICE & SUPPLY CHARGES		804	0	804		804
	60050 EQUIP SERVICE CONTRACT						
30	COPIER		5,193	5,193	0		5,193
	92000 REPLCMENT OFFICE EQUIP						
REQUEST NUMBER 30 TOTAL		**PROPOSED**		5,193	804	5,997	5,997
35	NEW FTE PROGRAM MANAGER-MONITORS		268	268	0		268
	23820 COMPUTER HARDWARE <\$1000						

## 2160 CSF COMMUNITY SERVICES ADMIN

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
35	NEW FTE PROGRAM MANAGER-CYBER SECURITY TRAINING 37200 REGISTRATION		17	0	17		17
35	CELL PHONE REIMBURSEMENT PROGRAM MANAGER 48060 CELL PHONE/DATA-EMPLOYEE REIMB		420	0	420		420
35	NEW FTE PROGRAM MANAGER-SYMANTEC 70050 SOFTWARE SERVICE CONTRACT		24	0	24		24
35	NEW FTE PROGRAM MANAGER-ADOBE PRO 70100 SOFTWARE SUBSCRIPTIONS		114	0	114		114
35	NEW FTE PROGRAM MANAGER-MICROSOFT CALS REMOTE 70100 SOFTWARE SUBSCRIPTIONS		81	0	81		81
35	NEW FTE PROGRAM MANAGER-MICROSOFT 365 70100 SOFTWARE SUBSCRIPTIONS		248	0	248		248
35	NEW FTE PROGRAM MANAGER-MULTIFACTOR-EAGENT 70100 SOFTWARE SUBSCRIPTIONS		19	0	19		19
35	NEW FTE PROGRAM MANAGER-REMOTE DESKTOP - CITRIX 70100 SOFTWARE SUBSCRIPTIONS		134	0	134		134
35	DESK FOR NEW POSITION (PROGRAM MANAGER) 91100 FURNITURE AND FIXTURES		9,000	9,000	0		9,000
35	NEW FTE PROGRAM MANAGER-PC WORKSTATION 91301 COMPUTER HARDWARE		1,072	1,072	0		1,072
REQUEST NUMBER 35 TOTAL		**PROPOSED**		10,340	1,057	11,397	11,397
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				16,203	2,705	18,908	18,908



2510 SH TRAINING 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>
1	SUBSIDY FROM THE GENERAL FUND (1251)		7,530	7,530	0		7,530
	3913 OTI: FROM GENERAL FUND						
REQUEST NUMBER 1 TOTAL				7,530 -	0	7,530 -	7,530
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				7,530 -	0	7,530 -	7,530

2570 SHERIFF K9 OPERATIONS FND ACTV

<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	SAFE	1	1,500	1,500	0		1,500
	91300 MACHINERY & EQUIPMENT						
REQUEST NUMBER 10 TOTAL				1,500	0	1,500	1,500
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,500	0	1,500	1,500

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 RADIO PROJECT	1	6,000,000	6,000,000	0		0
	84200 OTHER CONTRACTS						
	REQUEST NUMBER 10 TOTAL			6,000,000	0	6,000,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			6,000,000	0	6,000,000	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>
20	DECOMPRESSION ROOM SEATING	2	3,500	7,000	0		7,000
	91100 FURNITURE AND FIXTURES						
REQUEST NUMBER 20 TOTAL				7,000	0	7,000	7,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				7,000	0	7,000	7,000

## 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>
1	CLOVERLEAF INSIGHT COACHING 71101 PROFESSIONAL SERVICES	1	6,000	0	6,000		6,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		0	6,000	6,000	6,000
4	REPLACEMENT TIRES FOR OEM 1 59105 TIRES	4	300	1,200	0		1,200
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		1,200	0	1,200	1,200
5	WHELEN LIGHTS/EQUIPMENT FOR NEW VEHICLE 23860 VEHICLE EQUIPMENT <\$1000	1	3,250	3,250	0		3,250
5	LIGHTS/EQUIPMENT INSTALLATION NEW VEHICLE 59100 VEHICLE REPAIRS/MAINTENANCE	1	1,000	1,000	0		1,000
5	LOCKING TONNEAU COVER 91300 MACHINERY & EQUIPMENT	1	2,000	2,000	0		2,000
5	MOBILE RADIO 91300 MACHINERY & EQUIPMENT	1	7,500	7,500	0		7,500
5	NEW VEHICLE 91400 AUTO/TRUCKS	1	40,000	40,000	0		40,000
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		53,750	0	53,750	53,750
6	WHELEN LIGHTS/EQUIPMENT FOR USED VEHICLE 23860 VEHICLE EQUIPMENT <\$1000	1	3,250	3,250	0		3,250
6	LIGHTS/EQUIPMENT INSTALLATION USED VEHICLE 59100 VEHICLE REPAIRS/MAINTENANCE	1	1,000	1,000	0		1,000
6	MOBILE RADIO 91300 MACHINERY & EQUIPMENT	1	7,500	7,500	0		7,500
6	USED VEHICLE 91400 AUTO/TRUCKS	1	15,000	15,000	0		15,000
	REQUEST NUMBER 6 TOTAL	**PROPOSED**		26,750	0	26,750	26,750

## 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>
7	BITLY 22500 SUBSCRIPTIONS/PUBLICATIONS	1	350	0	350		0
	REQUEST NUMBER 7 TOTAL			0	350	350	0
8	CANVA PRO 22500 SUBSCRIPTIONS/PUBLICATIONS	4	350	0	1,400		1,400
	REQUEST NUMBER 8 TOTAL	**PROPOSED**		0	1,400	1,400	1,400
9	UBER/SHUTTLE FOR CONFERENCES/TRAINING 37220 TRAVEL: TRAINING RELATED	1	3,100	3,100	0		3,100
	REQUEST NUMBER 9 TOTAL	**PROPOSED**		3,100	0	3,100	3,100
15	OUTREACH/CERT PRINTING 23001 PRINTED MATERIALS	1	11,575	0	11,575		11,575
15	LAMINATOR FILM/MISC SUPPLIES 23350 SPECIAL PROGRAM SUPPLIES	1	1,000	0	1,000		1,000
15	OUTREACH GIVEAWAYS 23350 SPECIAL PROGRAM SUPPLIES	1	37,050	0	37,050		37,050
15	OUTREACH SIGNS TABLES,CHAIRS 23850 UNTAGGED EQUIPMENT & TOOLS	1	1,880	1,880	0		1,880
15	OUTREACH REGISTRATION FEES 84010 RECEPTION/MEETINGS	1	3,975	0	3,975		3,975
15	LARGE UPRIGHT LAMINATOR 91300 MACHINERY & EQUIPMENT	1	1,500	1,500	0		1,500
15	PROPAC OUTREACH CANOPY REPLACEMENT 91300 MACHINERY & EQUIPMENT	1	1,000	1,000	0		1,000
	REQUEST NUMBER 15 TOTAL	**PROPOSED**		4,380	53,600	57,980	57,980

## 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>
18	MAGNETIC SIGNS FOR EQUIPMENT/VEHICLES 23850 UNTAGGED EQUIPMENT & TOOLS	10	50	500	0		500
	REQUEST NUMBER 18 TOTAL	**PROPOSED**		500	0	500	500
20	NEW SIREN SITES 91300 MACHINERY & EQUIPMENT	5	32,000	160,000	0		160,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		160,000	0	160,000	160,000
25	SIREN HEAD & POLE REPLACEMENT 91300 MACHINERY & EQUIPMENT	10	14,516	145,160	0		145,160
	REQUEST NUMBER 25 TOTAL	**PROPOSED**		145,160	0	145,160	145,160
34	HER-ICANE PROGRAM SUPPLIES 23350 SPECIAL PROGRAM SUPPLIES	1	3,450	3,450	0		3,450
34	HER-ICANE PROGRAM PRINTED MATERIALS 60050 EQUIP SERVICE CONTRACT	1	1,000	1,000	0		1,000
34	HER-ICANE PROGRAM BACKGROUND CHECKS 71101 PROFESSIONAL SERVICES	1	630	630	0		630
34	HER-ICANE PROGRAM MEALS 84010 RECEPTION/MEETINGS	1	14,850	14,850	0		14,850
34	HER-ICANE PROGRAM ADVERTISING 84300 PUBLIC NOTICE/ADVERTISING SRVC	1	15,000	15,000	0		15,000
	REQUEST NUMBER 34 TOTAL	**PROPOSED**		34,930	0	34,930	34,930
40	APX8000 ALL BAND RADIOS 86850 CONTINGENCY	15	10,709	160,635	0		160,635

## 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 40 TOTAL	**PROPOSED**		160,635	0	160,635	160,635
45	EM PLANNING/STRATEGIC CONSULTANT 71101 PROFESSIONAL SERVICES	1	400,000	400,000	0		400,000
	REQUEST NUMBER 45 TOTAL	**PROPOSED**		400,000	0	400,000	400,000
46	HAZARD MITIGATION PROJECT SCOPING 71101 PROFESSIONAL SERVICES	1	150,000	150,000	0		0
	REQUEST NUMBER 46 TOTAL			150,000	0	150,000	0
47	LANGUAGE TRANSLATION SERVICES OUTREACH 71100 OUTSOURCED SERVICES	1	20,000	20,000	0		20,000
	REQUEST NUMBER 47 TOTAL	**PROPOSED**		20,000	0	20,000	20,000
48	BASIC ACTIVE SHOOTER INCIDENT MGMT TRAIN T TRAINER 71100 OUTSOURCED SERVICES	1	17,991	17,991	0		17,991
	REQUEST NUMBER 48 TOTAL	**PROPOSED**		17,991	0	17,991	17,991
49	ADVANCED ACTIVE SHOOTER INCIDENT MANAGEMENT 71100 OUTSOURCED SERVICES	1	61,759	61,759	0		61,759
49	VENUE FOR ADVANCED ACTIVE SHOOTER INCIDENT MGMT 71100 OUTSOURCED SERVICES	1	10,000	10,000	0		10,000
	REQUEST NUMBER 49 TOTAL	**PROPOSED**		71,759	0	71,759	71,759
50	ALL HAZARDS INCIDENT MANAGEMENT TEAM COURSE 71100 OUTSOURCED SERVICES	1	32,600	32,600	0		32,600



## 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 50 TOTAL	**PROPOSED**		32,600	0	32,600	32,600
51	LOGO PAINTING 71100 OUTSOURCED SERVICES	1	1,500	1,500	0		0
	REQUEST NUMBER 51 TOTAL			1,500	0	1,500	0
52	HAZARD MITIGATION MEETING MEALS 84010 RECEPTION/MEETINGS	12	500	0	6,000		6,000
	REQUEST NUMBER 52 TOTAL	**PROPOSED**		0	6,000	6,000	6,000
53	DISASTER RECOVERY MEETING MEALS 84010 RECEPTION/MEETINGS	12	500	0	6,000		6,000
	REQUEST NUMBER 53 TOTAL	**PROPOSED**		0	6,000	6,000	6,000
54	NATIONAL ASSOC OF COUNTIES (NACO) CONFERENCE 37200 REGISTRATION	2	600	0	1,200		1,200
54	NACO TRAVEL 37220 TRAVEL: TRAINING RELATED	1	6,036	0	6,036		6,036
	REQUEST NUMBER 54 TOTAL	**PROPOSED**		0	7,236	7,236	7,236
55	ALL HAZARDS INCIDENT MANAGEMENT MEMBERSHIP 37000 DUES & PROF CERTIFCTN/LICENSE	2	75	0	150		150
	REQUEST NUMBER 55 TOTAL	**PROPOSED**		0	150	150	150
56	LEADERSHIP-COLUMBIA 37000 DUES & PROF CERTIFCTN/LICENSE	1	1,000	1,000	0		1,000

## 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>
56	LEADERSHIP-NACO 37000 DUES & PROF CERTIFCTN/LICENSE	1	2,000	2,000	0		2,000
	REQUEST NUMBER 56 TOTAL	**PROPOSED**		3,000	0	3,000	3,000
57	MISC-UNDETERMINED MEMBERSHIPS 37000 DUES & PROF CERTIFCTN/LICENSE	1	800	0	800		800
	REQUEST NUMBER 57 TOTAL	**PROPOSED**		0	800	800	800
60	HIRING/INTERN POOL PT 10100 SALARIES & WAGES		14,980	0	14,980		14,980
60	HIRING/INTERN POOL PT 10200 FICA		1,146	0	1,146		1,146
60	HIRING/INTERN POOL PT 10400 WORKERS COMP		654	0	654		654
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		0	16,780	16,780	16,780
65	MAILCHIMP SUBSCRIPTION FOR LARGE # EXT. RECIPIENTS 71100 OUTSOURCED SERVICES	1	4,200	0	4,200		4,200
	REQUEST NUMBER 65 TOTAL	**PROPOSED**		0	4,200	4,200	4,200
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,287,255	102,516	1,389,771	1,237,921

## 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>
1	UNANTICIPATED REPLACEMENT EQUIPMT CONTINGCY 92300 REPLCMENT MACH & EQUIP		30,000	0	30,000		30,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		0	30,000	30,000	30,000
5	RNN-ROUTE NN SITE; FENCE 92200 REPLACEMENT BLDGS & IMPRV		21,000	21,000	0		21,000
5	RNN-ROUTE NN SITE; SHELTER REPL: ELECTRICAL, MISC 92300 REPLCMENT MACH & EQUIP		27,500	27,500	0		27,500
5	RNN-ROUTE NN SITE; SHELTER REPL: FOUNDATION 92300 REPLCMENT MACH & EQUIP		55,000	55,000	0		55,000
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		103,500	0	103,500	103,500
10	REPLACEMENT PLAN UPS UNITS AT SITES 92300 REPLCMENT MACH & EQUIP	2	20,000	40,000	0		40,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		40,000	0	40,000	40,000
20	REPLACEMENT PLAN RADIO DISPATCH SYSTEM 37220 TRAVEL: TRAINING RELATED	4	2,000	8,000	0		8,000
20	REPLACEMENT PLAN RADIO DISPATCH SYSTEM 91900 CONSTRUCTION IN PROGRESS	1	1,350,000	1,350,000	0		1,350,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		1,358,000	0	1,358,000	1,358,000
30	WORK VEHICLE 23860 VEHICLE EQUIPMENT <\$1000		1,000	1,000	0		1,000
30	WORK VEHICLE 91400 AUTO/TRUCKS		30,000	30,000	0		30,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		31,000	0	31,000	31,000

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>
40	TRANSMITTER COMBINERS 91300 MACHINERY & EQUIPMENT	6	12,500	75,000	0		75,000
REQUEST NUMBER 40 TOTAL		**PROPOSED**		75,000	0	75,000	75,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,607,500	30,000	1,637,500	1,637,500

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>
1	SECURITY FILM FOR EMERGENCY MANAGMENT 71100 OUTSOURCED SERVICES	1	4,655	4,655	0		4,655
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		4,655	0	4,655	4,655
2	SECURITY FILM FOR JOINT COMMUNICATIONS 71100 OUTSOURCED SERVICES	1	2,793	2,793	0		2,793
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		2,793	0	2,793	2,793
4	CONCRETE REPAIRS 60400 GROUNDS MAINTENANCE	1	5,000	0	5,000		5,000
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		0	5,000	5,000	5,000
5	PAINTING 60100 BLDG REPAIRS/MAINTENANCE	1	3,000	0	3,000		0
	REQUEST NUMBER 5 TOTAL			0	3,000	3,000	0
6	BATTERY REPLACEMENT FOR UPS 60200 EQUIP REPAIRS/MAINTENANCE	1	42,000	0	42,000		42,000
	REQUEST NUMBER 6 TOTAL	**PROPOSED**		0	42,000	42,000	42,000
7	WILDLIFE TRAPPING AT ECC AND BACK-UP CENTER 71100 OUTSOURCED SERVICES	1	1,000	0	1,000		1,000
	REQUEST NUMBER 7 TOTAL	**PROPOSED**		0	1,000	1,000	1,000

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>
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			7,448	51,000	58,448	55,448

## 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	ROC-ROCHEPORT SITE WORK 23850 UNTAGGED EQUIPMENT & TOOLS		27,579	27,579	0		27,579
10	ROC-ROCHEPORT SITE WORK 71100 OUTSOURCED SERVICES		53,050	53,050	0		53,050
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		80,629	0	80,629	80,629
20	HAR-HARRISBURG SITE WORK 23850 UNTAGGED EQUIPMENT & TOOLS		23,250	23,250	0		23,250
20	HAR-HARRISBURG SITE WORK 71100 OUTSOURCED SERVICES		54,000	54,000	0		54,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		77,250	0	77,250	77,250
30	UPGRADE MICROWAVE RADIOS 23850 UNTAGGED EQUIPMENT & TOOLS		32,000	32,000	0		32,000
30	UPGRADE MICROWAVE RADIOS 91300 MACHINERY & EQUIPMENT	8	40,000	320,000	0		320,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		352,000	0	352,000	352,000
35	SECURITY CAMERAS FOR RADIO SITES 91900 CONSTRUCTION IN PROGRESS	8	3,000	0	24,000		24,000
	REQUEST NUMBER 35 TOTAL	**PROPOSED**		0	24,000	24,000	24,000
40	MULTIPLEXERS KOMU SITE 91300 MACHINERY & EQUIPMENT	2	15,000	30,000	0		30,000
40	MULTIPLEXERS PEN-OLD CHURCH FARM PENINTENTIARY SIT 91300 MACHINERY & EQUIPMENT	2	15,000	30,000	0		30,000
40	MULTIPLEXERS RKB-ROCKBRIDGE SITE 91300 MACHINERY & EQUIPMENT	2	15,000	30,000	0		30,000

## 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 40 TOTAL		**PROPOSED**		90,000	0	90,000	90,000
50	WAL-WALNUT SITE WORK-ANTENNA & FEEDLINE 23850 UNTAGGED EQUIPMENT & TOOLS		36,550	36,550	0		36,550
50	WAL-WALNUT SITE WORK-ANTENNA CORRAL REWORK 23850 UNTAGGED EQUIPMENT & TOOLS		10,000	10,000	0		10,000
50	WAL-WALNUT SITE WORK-ANTENNA CORRAL REWORK 71100 OUTSOURCED SERVICES		35,700	35,700	0		35,700
50	WAL-WALNUT SITE WORK-ANTENNA INSTALL 71100 OUTSOURCED SERVICES		40,000	40,000	0		40,000
50	WAL-WALNUT SITE WORK-REPLACEMENT SHELTER 91900 CONSTRUCTION IN PROGRESS		200,000	200,000	0		200,000
REQUEST NUMBER 50 TOTAL		**PROPOSED**		322,250	0	322,250	322,250
60	GRS-GRISSUM SITE; CLOCK OUTPUT DISTRIBUTION AMP 91300 MACHINERY & EQUIPMENT	2	6,500	13,000	0		13,000
60	GRS-GRISSUM SITE; FENCE 91300 MACHINERY & EQUIPMENT		25,000	25,000	0		25,000
60	GRS-GRISSUM SITE; MASTER CLOCK/OSCILLATOR 91300 MACHINERY & EQUIPMENT	1	8,000	8,000	0		8,000
60	GRS-GRISSUM SITE; MULTIPLEX X 3 91300 MACHINERY & EQUIPMENT	2	15,000	30,000	0		30,000
60	GRS-GRISSUM SITE; TRANSMIT COMBINER 91300 MACHINERY & EQUIPMENT		14,600	14,600	0		14,600
60	GRS-GRISSUM SITE; 800 RECEIVE TTA/DIST AMP 91300 MACHINERY & EQUIPMENT	1	13,500	13,500	0		13,500
60	GRS-GRISSUM SITE-FUEL TANK & PIPING 91300 MACHINERY & EQUIPMENT		9,500	9,500	0		9,500
60	GRS-GRISSUM SITE-GENERATOR 91300 MACHINERY & EQUIPMENT		27,000	27,000	0		27,000
60	GRS-GRISSUM SITE:UPS 91300 MACHINERY & EQUIPMENT		11,000	11,000	0		11,000



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 60	TOTAL	**PROPOSED**		151,600	0	151,600	151,600
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,073,729	24,000	1,097,729	1,097,729

## 2708 911/EM IT HARDWARE &amp; 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>
102	UNITRENDS - BACKUP APPLIANCES - IT-911/EM 92301 REPLC COMPUTER HDWR	4	14,000	56,000	0		56,000
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		56,000	0	56,000	56,000
103	NETCRUNCH REPLACEMENT - IT-911/EM 70050 SOFTWARE SERVICE CONTRACT	1	16,000	16,000	0		0
	REQUEST NUMBER 103 TOTAL			16,000	0	16,000	0
104	VDI ENVIRONMENT - IT-911/EM 70100 SOFTWARE SUBSCRIPTIONS	1	26,500	26,500	0		26,500
	REQUEST NUMBER 104 TOTAL	**PROPOSED**		26,500	0	26,500	26,500
530	EM-PC MINI 92301 REPLC COMPUTER HDWR	8	1,500	12,000	0		12,000
530	PC WORKSTATION - EMERGENCY MANAGEMENT 92301 REPLC COMPUTER HDWR	2	1,600	3,200	0		3,200
530	PC WORKSTATION - JOINT COMMUNICATIONS 92301 REPLC COMPUTER HDWR	3	1,600	4,800	0		4,800
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		20,000	0	20,000	20,000
540	JC-RADIO NETWORK-LAPTOP 92301 REPLC COMPUTER HDWR	3	2,000	6,000	0		6,000
540	LAPTOP - IST TRAILER - EMERGENCY MANAGEMENT 92301 REPLC COMPUTER HDWR	12	2,000	24,000	0		24,000
540	LAPTOP - JOINT COMMUNICATIONS 92301 REPLC COMPUTER HDWR	1	2,000	2,000	0		2,000
540	LAPTOP - JOINT COMMUNICATIONS 92301 REPLC COMPUTER HDWR	2	2,000	4,000	0		4,000

## 2708 911/EM IT HARDWARE &amp; 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>
540	LAPTOP - ROOM 162 - EMERGENCY MANAGEMENT 92301 REPLC COMPUTER HDWR	10	2,000	20,000	0		20,000
	REQUEST NUMBER 540 TOTAL	**PROPOSED**		56,000	0	56,000	56,000
710	LAPTOP - JOINT COMMUNICATIONS 91301 COMPUTER HARDWARE	1	2,000	2,000	0		2,000
	REQUEST NUMBER 710 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
720	SYMANTEC - EDR - IT-911/EM 70050 SOFTWARE SERVICE CONTRACT	1	16,500	0	16,500		16,500
720	ADOBE PRO - OEM INTERN 70100 SOFTWARE SUBSCRIPTIONS	1	170	0	170		170
720	APPARMOR - EMERGENCY MANAGEMENT 70100 SOFTWARE SUBSCRIPTIONS	1	36,000	0	36,000		36,000
720	DOODLE PROFESSIONAL - EMERGENCY MANAGEMENT 70100 SOFTWARE SUBSCRIPTIONS	1	108	0	108		108
720	HOOTSUITE TEAM PLAN - EMERGENCY MANAGEMENT 70100 SOFTWARE SUBSCRIPTIONS	1	3,000	0	3,000		3,000
720	MICROSOFT O365 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		370
720	MONDAY.COM - EMERGENCY MANAGEMENT 70100 SOFTWARE SUBSCRIPTIONS	1	2,000	0	2,000		2,000
720	SLIDES WITH FRIENDS - EMERGENCY MANAGEMENT 70100 SOFTWARE SUBSCRIPTIONS	1	300	0	300		300
720	WUFOO - EMERGENCY MANAGEMENT 70100 SOFTWARE SUBSCRIPTIONS	1	900	0	900		900
	REQUEST NUMBER 720 TOTAL	**PROPOSED**		0	59,348	59,348	59,348
730	MONITOR - IT-911/EM 23820 COMPUTER HARDWARE <\$1000	3	200	600	0		600

## 2708 911/EM IT HARDWARE &amp; 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>
730	RANGE POLE - IT-911/EM 23850 UNTAGGED EQUIPMENT & TOOLS	1	500	500	0		500
730	TIMECLOCK CABLING - JOINT COMMUNICATIONS 23850 UNTAGGED EQUIPMENT & TOOLS	2	1,300	2,600	0		2,600
730	TIMECLOCK MAINTENANCE - JOINT COMMUNICATIONS 60051 IT EQUIP SERVICE CONTRACT	2	400	0	800		800
730	LAPTOP - EMERGENCY MANAGEMENT 91301 COMPUTER HARDWARE	3	2,000	6,000	0		6,000
730	LAPTOP - EMERGENCY MANAGEMENT 91301 COMPUTER HARDWARE	5	2,000	10,000	0		10,000
730	LAPTOP - IT-911/EM 91301 COMPUTER HARDWARE	1	2,000	2,000	0		2,000
730	TIMECLOCK - JOINT COMMUNICATIONS 91301 COMPUTER HARDWARE	2	5,000	10,000	0		10,000
REQUEST NUMBER 730 TOTAL		**PROPOSED**		31,700	800	32,500	32,500
740	DOOR READER CABLING - EMERGENCY MANAGEMENT 23850 UNTAGGED EQUIPMENT & TOOLS	5	2,100	10,500	0		10,500
740	DOOR READER CABLING - JOINT COMMUNICATION 23850 UNTAGGED EQUIPMENT & TOOLS	9	2,100	18,900	0		18,900
740	DOOR READER SERVICES - EMERGENCY MANAGEMENT 71100 OUTSOURCED SERVICES	1	10,500	10,500	0		10,500
740	DOOR READER SERVICES - JOINT COMMUNICATION 71100 OUTSOURCED SERVICES	1	17,000	17,000	0		17,000
740	DOOR READER - EMERGENCY MANAGEMENT 91301 COMPUTER HARDWARE	5	1,400	7,000	0		7,000
740	DOOR READER - JOINT COMMUNICATION 91301 COMPUTER HARDWARE	9	1,400	12,600	0		12,600
REQUEST NUMBER 740 TOTAL		**PROPOSED**		76,500	0	76,500	76,500
801	CRESTRON AV SYSTEM - SOFTWARE 70050 SOFTWARE SERVICE CONTRACT	1	5,000	0	5,000		0

## 2708 911/EM IT HARDWARE &amp; 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>
801	CRESTRON AV SYSTEM - SERVICES 71101 PROFESSIONAL SERVICES	1	1,180,000	1,180,000	0		0
801	CRESTRON AV SYSTEM - HARDWARE 92301 REPLC COMPUTER HDWR	1	1,580,000	0	1,580,000		0
REQUEST NUMBER 801 TOTAL				1,180,000	1,585,000	2,765,000	0
803	MONITORS W/ MOUNT - ETC REMOTE DISPATCH CONSOLES 23820 COMPUTER HARDWARE <\$1000	3	650	1,950	0		1,950
803	MAINTENANCE YEAR 1-5 - ETC REMOTE DISPATCH CONSOLE 60051 IT EQUIP SERVICE CONTRACT	5	805	0	4,025		4,025
803	CRADLEPOINTS - ETC REMOTE DISPATCH CONSOLES 70100 SOFTWARE SUBSCRIPTIONS	3	1,350	0	4,050		4,050
803	CONFIG SERVICES - ETC REMOTE DISPATCH CONSOLES 71101 PROFESSIONAL SERVICES	1	12,500	12,500	0		12,500
803	LAPTOP W/VPN CONFIG - ETC REMOTE DISPATCH CONSOLES 91301 COMPUTER HARDWARE	3	11,500	34,500	0		34,500
803	PC WORKSTATION - ETC REMOTE DISPATCH CONSOLES 91301 COMPUTER HARDWARE	3	1,500	4,500	0		4,500
REQUEST NUMBER 803 TOTAL		**PROPOSED**		53,450	8,075	61,525	61,525
805	CABLING - NEW TRAINING ROOM/MECHANICS AREA - R&B 23850 UNTAGGED EQUIPMENT & TOOLS	1	2,700	2,700	0		2,700
805	SFWR MAIN - NEW POSITION - HELPDESK TECHNICIAN 50% 70050 SOFTWARE SERVICE CONTRACT	1	1,320	0	1,320		1,320
805	SFTWR SUB - NEW POSITION - HELPDESK TECHNICIAN 50% 70100 SOFTWARE SUBSCRIPTIONS	1	400	0	400		400
805	SERVICES - NEW TRAINING ROOM/MECHANICS AREA - R&B 71100 OUTSOURCED SERVICES	1	18,000	18,000	0		18,000
805	HARDWARE - NEW TRAINING ROOM/MECHANICS AREA - R&B 91301 COMPUTER HARDWARE	1	31,500	31,500	0		31,500
805	LAPTOP - NEW POSITION - HELPDESK TECHNICIAN 91301 COMPUTER HARDWARE	1	2,000	2,000	0		2,000

2708 911/EM IT HARDWARE &amp; SOFTWARE

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
REQUEST NUMBER 805 TOTAL		**PROPOSED**		54,200	1,720	55,920	55,920
810	MONITOR - NEW POSITION - HIRING/RETENTION COORD 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
810	DESK PHONE - NEW POSITION - HIRING/RETENTION COORD 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
810	PHONE LINE - NEW POSITION - HIRING/RETENTION COORD 48000 TELEPHONES	1	72	0	72		72
810	ANTIVIRUS - NEW POSITION - HIRING/RETENTION COORD 70050 SOFTWARE SERVICE CONTRACT	1	35	0	35		35
810	MS CALS NET- NEW POSITION - HIRING/RETENTION COORD 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		50
810	MS O365 - NEW POSITION - HIRING/RETENTION COORD 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		370
810	PC WORKSTA - NEW POSITION - HIRING/RETENTION COORD 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600
REQUEST NUMBER 810 TOTAL		**PROPOSED**		2,650	527	3,177	3,177
811	MONITOR - NEW POSITION - BACKGROUND INVESTIGATOR 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
811	DESK PHONE- NEW POSITION - BACKGROUND INVESTIGATOR 23850 UNTAGGED EQUIPMENT & TOOLS	1	650	650	0		650
811	PHONE LINE- NEW POSITION - BACKGROUND INVESTIGATOR 48000 TELEPHONES	1	72	0	72		72
811	ANTIVIRUS - NEW POSITION - BACKGROUND INVESTIGATOR 70050 SOFTWARE SERVICE CONTRACT	1	35	0	35		35
811	MS O365 - NEW POSITION - BACKGROUND INVESTIGATOR 70100 SOFTWARE SUBSCRIPTIONS	1	370	0	370		370
811	MSCALS NET- NEW POSITION - BACKGROUND INVESTIGATOR 70100 SOFTWARE SUBSCRIPTIONS	1	50	0	50		50
811	PC WORKST - NEW POSITION - BACKGROUND INVESTIGATOR 91301 COMPUTER HARDWARE	1	1,600	1,600	0		1,600

2708 911/EM IT HARDWARE &amp; 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 811 TOTAL	**PROPOSED**		2,650	527	3,177	3,177
902	WEYTECH KVM SERVICES - JOINT COMMUNICATIONS 71101 PROFESSIONAL SERVICES	1	9,500	9,500	0		9,500
902	WEYTCH KVM SPARE 91301 COMPUTER HARDWARE	1	15,000	15,000	0		15,000
902	WEYTECH KVM - JOINT COMMUNICATIONS 91301 COMPUTER HARDWARE	2	85,500	171,000	0		171,000
	REQUEST NUMBER 902 TOTAL	**PROPOSED**		195,500	0	195,500	195,500
903	GIS DEVELOPMENT ENVIRONMENT - SERVICES 71100 OUTSOURCED SERVICES	1	11,300	11,300	0		11,300
903	GIS DEVELOPMENT ENVIRONMENT - HARDWARE 92301 REPLC COMPUTER HDWR	1	96,800	96,800	0		96,800
	REQUEST NUMBER 903 TOTAL	**PROPOSED**		108,100	0	108,100	108,100
904	POWERENGAGE 911 SUBSCRIPTION - JOINT COMMUNICATION 70100 SOFTWARE SUBSCRIPTIONS	1	11,000	0	11,000		11,000
904	POWERENGAGE 911 SETUP 71100 OUTSOURCED SERVICES	1	3,000	3,000	0		3,000
	REQUEST NUMBER 904 TOTAL	**PROPOSED**		3,000	11,000	14,000	14,000
905	RARITAN KVM 92301 REPLC COMPUTER HDWR	3	10,300	30,900	0		30,900
	REQUEST NUMBER 905 TOTAL	**PROPOSED**		30,900	0	30,900	30,900
907	UPGRADE - CAD SERVICES 71100 OUTSOURCED SERVICES	1	497,750	497,750	0		497,750

2708 911/EM IT HARDWARE &amp; 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>
907	UPGRADE - CADE HARDWARE	1	195,000	195,000	0		195,000
	92301 REPLC COMPUTER HDWR						
907	UPGRADE - CAD, MCT, INTERFACES SOFTWARE	1	750,000	750,000	0		750,000
	92302 REPLC COMPUTER SOFTWARE						
	REQUEST NUMBER 907 TOTAL	**PROPOSED**		1,442,750	0	1,442,750	1,442,750
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			3,357,900	1,666,997	5,024,897	2,243,897



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>
1	CENTRALSQUARE ENGAGE CONFERENCE 37200 REGISTRATION	1	1,100	0	1,100		1,100
1	CENTRALSQUARE ENGAGE CONFERENCE 37220 TRAVEL: TRAINING RELATED	1	2,100	0	2,100		1,500
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	3,200	3,200	2,600
3	ESRI USER CONFERENCE 37200 REGISTRATION	1	2,350	0	2,350		2,350
3	ESRI USER CONFERENCE 37220 TRAVEL: TRAINING RELATED	1	4,700	0	4,700		1,000
REQUEST NUMBER 3 TOTAL		**PROPOSED**		0	7,050	7,050	3,350
5	ENTRINSIK INFORMER CLASS 37200 REGISTRATION	6	1,100	0	6,600		6,600
REQUEST NUMBER 5 TOTAL		**PROPOSED**		0	6,600	6,600	6,600
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	16,850	16,850	12,550

## 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	SERVICE SPECIALIST (2) POSITIONS FT 10100 SALARIES & WAGES	2	37,024	0	74,048		74,048
10	SERVICE SPECIALIST (2) POSITIONS FT 10200 FICA	2	2,832	0	5,664		5,664
10	SERVICE SPECIALIST (2) POSITIONS FT 10300 HEALTH INSURANCE	2	7,416	0	14,832		14,832
10	SERVICE SPECIALIST (2) POSITIONS FT 10325 DISABILITY INSURANCE	2	133	0	266		266
10	SERVICE SPECIALIST (2) POSITIONS FT 10350 LIFE INSURANCE	2	72	0	144		144
10	SERVICE SPECIALIST (2) POSITIONS FT 10375 DENTAL INSURANCE	2	420	0	840		840
10	SERVICE SPECIALIST (2) POSITIONS FT 10400 WORKERS COMP	2	82	0	164		164
10	SERVICE SPECIALIST (2) POSITIONS FT 10500 401(A) MATCH PLAN	2	650	0	1,300		1,300
10	SERVICE SPECIALIST (2) POSITIONS FT 10510 CERF-EMPLOYER PD CONTRIBUTION	2	741	0	1,482		1,482
10	SERVICE SPECIALIST (2) POSITIONS FT-CELL PHONE 23850 UNTAGGED EQUIPMENT & TOOLS	2	200	400	0		400
10	SERVICE SPECIALIST (2) POSITIONS FT CELL PHONE SVC 48050 MOBILE DEVICE SERVICE	12	100	0	1,200		1,200
REQUEST NUMBER 10 TOTAL		**PROPOSED**		400	99,940	100,340	100,340
50	SECURITY FILM- ECC DOORS 71100 OUTSOURCED SERVICES		3,500	3,500	0		3,500
REQUEST NUMBER 50 TOTAL		**PROPOSED**		3,500	0	3,500	3,500
60	RECLASS. RECORDS CUSTODIAN TO SERVICE SPECIALIST 10100 SALARIES & WAGES	1	0	0	0		0
REQUEST NUMBER 60 TOTAL		**PROPOSED**		0	0	0	0

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>
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				3,900	99,940	103,840	103,840

## 2901 LEST SHERIFF OPERATIONS

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	POST CERTIFIED NATIONWIDE 401A MATCH 10500 401(A) MATCH PLAN	1	232,000	0	232,000		232,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		0	232,000	232,000	232,000
2	FORD INTERCEPTOR 92400 REPLCMENT AUTO/TRUCKS	10	50,000	500,000	0		500,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		500,000	0	500,000	500,000
3	VEHICLES - DETECTIVE UNIT 92400 REPLCMENT AUTO/TRUCKS	3	50,000	150,000	0		150,000
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		150,000	0	150,000	150,000
4	MOBILE DATA TERMINALS 92301 REPLC COMPUTER HDWR	10	3,500	35,000	0		35,000
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		35,000	0	35,000	35,000
5	MOBILE RADIOS 92300 REPLCMENT MACH & EQUIP	4	7,200	28,800	0		0
	REQUEST NUMBER 5 TOTAL			28,800	0	28,800	0
6	PORTABLE RADIOS 92300 REPLCMENT MACH & EQUIP	4	7,000	28,000	0		0
	REQUEST NUMBER 6 TOTAL			28,000	0	28,000	0
7	RADIO UPGRADES 92302 REPLC COMPUTER SOFTWARE	15	3,200	48,000	0		0

## 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>
	REQUEST NUMBER 7 TOTAL			48,000	0	48,000	0
8	LIGHTBAR/SIREN/CONTROLLER 92300 REPLCMNT MACH & EQUIP	5	3,600	18,000	0		18,000
	REQUEST NUMBER 8 TOTAL	**PROPOSED**		18,000	0	18,000	18,000
9	MOBILE LPR 92300 REPLCMNT MACH & EQUIP	1	18,200	18,200	0		18,200
	REQUEST NUMBER 9 TOTAL	**PROPOSED**		18,200	0	18,200	18,200
10	RADAR UNITS 92300 REPLCMNT MACH & EQUIP	3	3,000	9,000	0		9,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		9,000	0	9,000	9,000
11	TASERS 92300 REPLCMNT MACH & EQUIP	10	1,400	14,000	0		14,000
	REQUEST NUMBER 11 TOTAL	**PROPOSED**		14,000	0	14,000	14,000
12	SHOTGUN 92300 REPLCMNT MACH & EQUIP	2	600	1,200	0		1,200
	REQUEST NUMBER 12 TOTAL	**PROPOSED**		1,200	0	1,200	1,200
13	AR15 RIFLE 92300 REPLCMNT MACH & EQUIP	2	900	1,800	0		1,800

## 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>
	REQUEST NUMBER 13 TOTAL	**PROPOSED**		1,800	0	1,800	1,800
14	CVSA III 91301 COMPUTER HARDWARE	1	7,800	7,800	0		7,800
	REQUEST NUMBER 14 TOTAL	**PROPOSED**		7,800	0	7,800	7,800
15	WEAPON OPTICS AND MAGNIFIER 92300 REPLCMENT MACH & EQUIP	6	1,600	9,600	0		9,600
	REQUEST NUMBER 15 TOTAL	**PROPOSED**		9,600	0	9,600	9,600
16	HOSTAGE/CRISIS NEGOTIATOR COMMUNICATIONS EQUIPMENT 92300 REPLCMENT MACH & EQUIP	1	7,500	7,500	0		7,500
	REQUEST NUMBER 16 TOTAL	**PROPOSED**		7,500	0	7,500	7,500
17	REDMAN SUIT 92300 REPLCMENT MACH & EQUIP	2	3,000	6,000	0		6,000
	REQUEST NUMBER 17 TOTAL	**PROPOSED**		6,000	0	6,000	6,000
18	POLE CAMERA 92300 REPLCMENT MACH & EQUIP	1	10,660	10,660	0		10,660
	REQUEST NUMBER 18 TOTAL	**PROPOSED**		10,660	0	10,660	10,660
19	DSLR CAMERA 92300 REPLCMENT MACH & EQUIP		0	0	0		0

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>
	REQUEST NUMBER 19 TOTAL			0	0	0	0
20	BALLISTIC VEST	3	1,200	3,600	0		3,600
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		3,600	0	3,600	3,600
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			897,160	232,000	1,129,160	1,024,360

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>
1	STAB/BALLISTIC COMBINATION VEST 92300 REPLCMENT MACH & EQUIP	2	1,500	3,000	0		3,000
REQUEST NUMBER 1 TOTAL				3,000	0	3,000	3,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				3,000	0	3,000	3,000



2903 LEST 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>
20	RECLASS (1) INVESTIGATOR TO CHEIF INVESTIGATOR 10100 SALARIES & WAGES	1	1,000	0	1,000		1,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	1,000	1,000	1,000
30	POST CERTIFIED NATIONWIDE 401A MATCH 10500 401(A) MATCH PLAN		9,855	0	9,855		9,855
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		0	9,855	9,855	9,855
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	10,855	10,855	10,855

2908 LEST COURT OPS/ALT SENT PROG

<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	POST CERTIFIED NATIONWIDE 401A MATCH 10500 401(A) MATCH PLAN		20,115	0	20,115		20,115
REQUEST NUMBER 1 TOTAL				**PROPOSED**			
				0	20,115	20,115	20,115
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	20,115	20,115	20,115

## 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	VAN 91400 AUTO/TRUCKS	1	35,000	35,000	0		35,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		35,000	0	35,000	35,000
2	REPLACE GLASS IN VARIOUS AREAS OF JAIL PODS 60100 BLDG REPAIRS/MAINTENANCE	1	23,000	23,000	0		23,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		23,000	0	23,000	23,000
3	MIGRATE WORK ORDER SOFTWARE TO CLOUD 60050 EQUIP SERVICE CONTRACT	1	21,000	0	21,000		0
	REQUEST NUMBER 3 TOTAL			0	21,000	21,000	0
4	MIGRATE HVAC CONTROLS TO CLOUD 60050 EQUIP SERVICE CONTRACT	1	6,000	0	6,000		0
	REQUEST NUMBER 4 TOTAL			0	6,000	6,000	0
5	DATA FOR IPADS 48050 MOBILE DEVICE SERVICE	12	210	0	2,520		2,520
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		0	2,520	2,520	2,520
6	MAINTENANCE SUPERVISOR 10100 SALARIES & WAGES	1	46,238	0	46,238		46,238
6	MAINTENANCE SUPERVISOR 10200 FICA	1	3,537	0	3,537		3,537
6	MAINTENANCE SUPERVISOR 10300 HEALTH INSURANCE	1	7,416	0	7,416		7,416

## 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>
6	MAINTENANCE SUPERVISOR 10325 DISABILITY INSURANCE	1	166	0	166		166
6	MAINTENANCE SUPERVISOR 10350 LIFE INSURANCE	1	72	0	72		72
6	MAINTENANCE SUPERVISOR 10375 DENTAL INSURANCE	1	420	0	420		420
6	MAINTENANCE SUPERVISOR 10400 WORKERS COMP	1	1,544	0	1,544		1,544
6	MAINTENANCE SUPERVISOR 10500 401(A) MATCH PLAN	1	650	0	650		650
6	MAINTENANCE SUPERVISOR 10510 CERF-EMPLOYER PD CONTRIBUTION	1	925	0	925		925
REQUEST NUMBER 6 TOTAL		**PROPOSED**		0	60,968	60,968	60,968
7	SECURITY WINDOW FILM FOR BC ANNEX 60100 BLDG REPAIRS/MAINTENANCE	1	10,635	10,635	0		10,635
REQUEST NUMBER 7 TOTAL		**PROPOSED**		10,635	0	10,635	10,635
8	CARPET REPLACEMENT IN COURT ADMIN/JUDGES 23035 REPAIR/MAINTENANCE SUPPLIES	1	8,500	8,500	0		8,500
REQUEST NUMBER 8 TOTAL		**PROPOSED**		8,500	0	8,500	8,500
9	MAINTENANCE STAFF TRAINING 37200 REGISTRATION	1	3,000	0	3,000		3,000
REQUEST NUMBER 9 TOTAL		**PROPOSED**		0	3,000	3,000	3,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				77,135	93,488	170,623	143,623

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>
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## 6101 FM HOUSEKEEPING &amp; 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	VAN FOR SUPERVISOR 91400 AUTO/TRUCKS	1	35,000	35,000	0		35,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		35,000	0	35,000	35,000
2	ADVANCE STAND ON FLOOR SCRUBBER FOR GOV CTR 91300 MACHINERY & EQUIPMENT	1	15,000	15,000	0		15,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		15,000	0	15,000	15,000
3	ADVANCE STAND ON SCRUBBER FOR CH-REFURBISHED 91300 MACHINERY & EQUIPMENT	1	10,500	10,500	0		10,500
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		10,500	0	10,500	10,500
4	UNGER WINDOW WASHING SYSTEM 91300 MACHINERY & EQUIPMENT	1	8,900	8,900	0		8,900
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		8,900	0	8,900	8,900
5	CARPET EXTRACTOR 91300 MACHINERY & EQUIPMENT	1	4,800	4,800	0		4,800
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		4,800	0	4,800	4,800
6	DUPRAY STEAM CLEANER 91300 MACHINERY & EQUIPMENT	1	4,000	4,000	0		4,000
	REQUEST NUMBER 6 TOTAL	**PROPOSED**		4,000	0	4,000	4,000
7	WHITAKER CARPET CLEANERS 91300 MACHINERY & EQUIPMENT	1	4,600	4,600	0		4,600

## 6101 FM HOUSEKEEPING &amp; 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>
REQUEST NUMBER	7 TOTAL	**PROPOSED**		4,600	0	4,600	4,600
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 10100 SALARIES & WAGES	1	33,530	0	33,530		33,530
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 10200 FICA	1	2,565	0	2,565		2,565
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 10300 HEALTH INSURANCE	1	7,416	0	7,416		7,416
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 10325 DISABILITY INSURANCE	1	121	0	121		121
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 10350 LIFE INSURANCE	1	72	0	72		72
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 10375 DENTAL INSURANCE	1	420	0	420		420
8	ADDITIONAL CUSTODIAL POSITION JJC 10400 WORKERS COMP	1	1,120	0	1,120		1,120
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 10500 401(A) MATCH PLAN	1	650	0	650		650
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 10510 CERF-EMPLOYER PD CONTRIBUTION	1	671	0	671		671
8	ADDITIONAL CUSTODIAL POSITION FOR JJC 23300 UNIFORMS	1	100	0	100		100
REQUEST NUMBER	8 TOTAL	**PROPOSED**		0	46,665	46,665	46,665
9	IPAD DATA PLAN FOR CUSTODIAL SUP 48050 MOBILE DEVICE SERVICE	12	30	0	360		360
REQUEST NUMBER	9 TOTAL	**PROPOSED**		0	360	360	360
10	HK TRAVEL EXP 85710 TRAVEL-OTHER	1	500	0	500		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>
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	500	500	500
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				82,800	47,525	130,325	130,325



## 6102 FM PARKING

<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	MILL AND OVERLAY JJC LOT 60400 GROUNDS MAINTENANCE	1	35,000	35,000	0		35,000	
REQUEST NUMBER 1 TOTAL				**PROPOSED**	35,000	0	35,000	35,000
2	MILL AND OVERLAY SOUTH SD LOT,PARKING BUMPERS 60400 GROUNDS MAINTENANCE	1	32,000	32,000	0		32,000	
REQUEST NUMBER 2 TOTAL				**PROPOSED**	32,000	0	32,000	32,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST					67,000	0	67,000	67,000

## 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	DISPOSAL OF TRUCK 1808 2012 CHEVY SILVERADO 3835 SALE OF CAPITAL FIXED ASSET	1	10,000	10,000	0		10,000
1	TITLE TRUCK 59025 VEHICLE TITLE/LICENSE/PLATES	1	30	30	0		30
1	TRUCK 92400 REPLCMET AUTO/TRUCKS	1	62,000	62,000	0		62,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		52,030	0	52,030	52,030
2	EXMARK MOWER 91300 MACHINERY & EQUIPMENT	1	17,000	17,000	0		17,000
REQUEST NUMBER 2 TOTAL		**PROPOSED**		17,000	0	17,000	17,000
3	SALT DOG SPREADER 91300 MACHINERY & EQUIPMENT	1	9,000	9,000	0		9,000
REQUEST NUMBER 3 TOTAL		**PROPOSED**		9,000	0	9,000	9,000
4	SAFETY CABINET 91100 FURNITURE AND FIXTURES	1	1,900	1,900	0		1,900
REQUEST NUMBER 4 TOTAL		**PROPOSED**		1,900	0	1,900	1,900
5	IPAD DATA PLAN 48050 MOBILE DEVICE SERVICE	12	30	0	360		360
REQUEST NUMBER 5 TOTAL		**PROPOSED**		0	360	360	360
6	LANDSCAPING SUPERVISOR 10100 SALARIES & WAGES	1	41,891	0	41,891		41,891

## 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>
6	LANDSCAPING SUPERVISOR 10200 FICA	1	3,205	0	3,205		3,205
6	LANDSCAPING SUPERVISOR 10300 HEALTH INSURANCE	1	7,416	0	7,416		7,416
6	LANDSCAPING SUPERVISOR 10325 DISABILITY INSURANCE	1	151	0	151		151
6	LANDSCAPING SUPERVISOR 10350 LIFE INSURANCE	1	72	0	72		72
6	LANDSCAPING SUPERVISOR 10375 DENTAL INSURANCE	1	420	0	420		420
6	LANDSCAPING SUPERVISOR 10400 WORKERS COMP	1	1,399	0	1,399		1,399
6	LANDSCAPING SUPERVISOR 10500 401(A) MATCH PLAN	1	650	0	650		650
6	LANDSCAPING SUPERVISOR 10510 CERF-EMPLOYER PD CONTRIBUTION	1	838	0	838		838
REQUEST NUMBER 6 TOTAL		**PROPOSED**		0	56,042	56,042	56,042
7	WILDLIFE TRAPPING AT JAIL 71100 OUTSOURCED SERVICES	1	1,000	0	1,000		1,000
REQUEST NUMBER 7 TOTAL		**PROPOSED**		0	1,000	1,000	1,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				79,930	57,402	137,332	137,332

## 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>
1	SURVEY SOFTWARE SUBSCRIPTION 70100 SOFTWARE SUBSCRIPTIONS	1	2,000	0	2,000		0
	REQUEST NUMBER 1 TOTAL			0	2,000	2,000	0
2	FURNITURE/DIVIDERS FOR 2 ADMIN POSITION 91100 FURNITURE AND FIXTURES	1	10,000	10,000	0		10,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
3	DATA FOR IPADS 48050 MOBILE DEVICE SERVICE	12	60	0	720		720
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		0	720	720	720
4	TABLE AND CHAIRS FOR DIRECTOR OFFICE 91100 FURNITURE AND FIXTURES	1	1,100	1,100	0		1,100
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		1,100	0	1,100	1,100
10	RECLASS. ADMIN. ASSIST. TO SR. ADMIN. ASSISTANT 10100 SALARIES & WAGES	1	1,300	0	1,300		1,300
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	1,300	1,300	1,300
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			11,100	4,020	15,120	13,120

## 6107 FM IT HARDWARE &amp; 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 23820 COMPUTER HARDWARE <\$1000	1	1,500	0	1,500		1,500
101	UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR	1	2,000	0	2,000		2,000
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		0	3,500	3,500	3,500
530	PC WORKSTATION - FACILITIES MAINTENANCE 92301 REPLC COMPUTER HDWR	4	1,600	6,400	0		6,400
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		6,400	0	6,400	6,400
560	HVAC SYSTEM MIGRATION 70100 SOFTWARE SUBSCRIPTIONS	1	6,600	0	6,600		0
560	MAINTENANCE CONNECTION MIGRATION 70100 SOFTWARE SUBSCRIPTIONS	1	23,100	0	23,100		0
	REQUEST NUMBER 560 TOTAL			0	29,700	29,700	0
720	MOBILEIRON - FACILITIES MAINTENANCE 48050 MOBILE DEVICE SERVICE	6	48	0	288		288
720	MICROSOFT CALS-REMOTE 70050 SOFTWARE SERVICE CONTRACT	7	120	0	840		840
720	MS OFFICE 365 - FACILITIES MAINTENANCE 70100 SOFTWARE SUBSCRIPTIONS	7	370	0	2,590		2,590
720	REMOTE DESKTOP-CITRIX 70100 SOFTWARE SUBSCRIPTIONS	7	200	0	1,400		1,400
	REQUEST NUMBER 720 TOTAL	**PROPOSED**		0	5,118	5,118	5,118
730	IPAD - FACILITIES MAINTENANCE 23820 COMPUTER HARDWARE <\$1000	6	850	5,100	0		5,100

## 6107 FM IT HARDWARE &amp; 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>
730	MONITOR - FACILITIES MAINTENANCE 23820 COMPUTER HARDWARE <\$1000	2	200	400	0		400
730	DOCKING STATION - FACILITIES MAINTENANCE 23850 UNTAGGED EQUIPMENT & TOOLS	4	175	700	0		700
730	LAPTOP - FACILITIES MAINTENANCE 91301 COMPUTER HARDWARE	4	2,000	8,000	0		8,000
730	MONITOR - FACILITIES MAINTENANCE 91301 COMPUTER HARDWARE	1	1,000	1,000	0		1,000
REQUEST NUMBER 730 TOTAL		**PROPOSED**		15,200	0	15,200	15,200
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				21,600	38,318	59,918	30,218

## 6200 CAPITAL R&amp;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	REPLACE CONCRETE IN FRONT OF COURTHOUSE 60400 GROUNDS MAINTENANCE	1	40,000	40,000	0		40,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		40,000	0	40,000	40,000
2	PLACE HOLDERS 91200 BUILDINGS & IMPROVEMENTS		50,000	50,000	0		50,000
REQUEST NUMBER 2 TOTAL		**PROPOSED**		50,000	0	50,000	50,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				90,000	0	90,000	90,000

6220 CAPITAL R&R - FAMILY HLTH CNTR

<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 2 ROOFTOP HVAC UNITS 60200 EQUIP REPAIRS/MAINTENANCE	2	25,000	50,000	0		50,000
REQUEST NUMBER 1 TOTAL				50,000	0	50,000	50,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				50,000	0	50,000	50,000



6240 CAPITAL R&R - R&B

<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	SALT FACILITY REPAIRS		620,000	620,000	0		620,000
	91200 BUILDINGS & IMPROVEMENTS						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		620,000	0	620,000	620,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				620,000	0	620,000	620,000