

2025 BUDGET

Boone County Missouri



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How to Use This Document:

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

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

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

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

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

Special Instructions for *Digital Format Viewing*:

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

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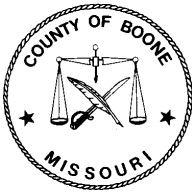
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BOONE COUNTY AUDITOR

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December 19, 2024

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 2025 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 is 2.5% (September 2024), the same as the state rate of 2.5%, and less than the national rate of 3.6%. With a population of approximately 189,000, Boone County is the eighth largest of Missouri's 114 counties. Boone County's population has grown approximately 10% over the ten-year period of 2014 to 2023; 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 2.5% over 12 months in 2023 (Sept). CPI has been fairly stable each month in 2024, remaining between 2.5% and 2.8%. CPI is anticipated to continue to remain steady 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 and use tax levies to finance local services, with more than 68% of county operating revenues derived from this single revenue source in FY 2023. In the short-term, the County is vulnerable to the inherent volatility of this revenue source, however, the current revenue forecast of sales and use tax collection is 2% for FY 2025 and is anticipated to remain stable due to inflation.

2025 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 responsible areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission consider all funding requests, evaluate priorities, and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals tend to impact budget development more so than entity-wide goals.

In evaluating and prioritizing the various needs identified through the budget process, highest priority is given to *statutory county governmental functions* which include:

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

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

The County was awarded 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 \$33.3 million. The County Commission expects to make additional awards going forward, establishing all contracts on or before December 31, 2024, the federal deadline to obligate the funds.

The following priorities have shaped the 2025 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. Increased fiscal stability and transparency of the County's 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 2025 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 \$1.9 million as shown in the following table.

Fund	2025 Budgetary Impact: Pay Increases & Retention Incentive
General Fund	1,249,000
Road & Bridge Fund	236,000
Community Children's Services Fund	27,000
911/Emergency Management Fund	269,000
Other Funds	151,000
All Funds Combined	1,932,000

Priority #2—Address staffing and space needs: The 2025 budget includes funding to address prioritized staffing and space needs in various County offices as outlined below.

Budgetary Impact— The fiscal year 2025 budget includes funding for additional space needs and increased staffing in the areas outlined below for a combined net **increase of 8.05 FTE** (Full-time Equivalent).

General Fund- +2.09 FTE*, \$80,244

- HR & Risk Management: add a full-time benefitted Administrative Coordinator (+1.00 FTE)
- Purchasing: convert part-time benefitted Purchasing Assistant to full-time benefitted Buyer (+0.25 FTE)
- Treasurer: add a full-time benefitted Deputy Treasurer (+1.00 FTE)
- IT Software Development: add a full-time benefitted Programmer (+1.00 FTE)
- Public Administrator: increase hours to full-time benefitted Account Specialist II (+.25 FTE)
- Public Administrator: decrease hours for File Clerk II from full-time benefitted to part-time non-benefitted (-0.55 FTE)
- Circuit Court: add a full-time benefitted Deputy Court Marshal (+1.00 FTE)

- Circuit Court: remove Deputy Court Marshal Pool Marshal (-0.36 FTE)
- Sheriff/Detention Admin: add a full-time benefitted Resource Manager (+1.00 FTE)
- Detention Operations: remove three full-time benefitted Detention Officers and one full-time benefitted Jail Administrator (-4.00 FTE)
- Prosecuting Attorney: add a full-time benefitted Witness Location Investigator (+1.00 FTE)
- Prosecuting Attorney: add a part-time intern (+0.25 FTE)
- RM Stormwater: add a part-time intern (+0.25 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 3.75 FTE in the General Fund.

Assessment Fund- +1.00 FTE, \$54,614

- Assessment: add full time benefitted Appraiser Apprentice (+1.00 FTE)

Road and Bridge Fund- +0.64 FTE, \$32,014

- Road and Bridge Maintenance: increase hours for Temporary Senior Road Maintenance Worker (+0.39 FTE)
- RM Stormwater: add a part-time intern (+0.25 FTE)

911/Emergency Management Fund- +0.25 FTE, \$9,724

- Joint Communications Administration: convert part-time benefitted Administrative Technician II to a full-time benefitted (+0.25 FTE)

Law Enforcement Services Fund- +3.00 FTE, \$282,029

- Sheriff Training Admin: add full-time benefitted Director of Academy & After Academy Training (+1.00 FTE)
- POST Academy: add full-time benefitted After Academy Coordinator (+1.00 FTE)
- POST Academy: add full-time benefitted Generalist Instructor (+1.00 FTE)

Facilities and Grounds Internal Service Fund- +1.00 FTE, \$48,413

- Housekeeping & Custodial Services: add a full-time benefitted Custodian (+1.00 FTE)

Priority #3–Replacement and repair of essential equipment, vehicles, technology and capital infrastructure: The 2025 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 2025 budget includes approximately \$13.8 million for investment in new and replacement technology, vehicles, and equipment described below, which reflects an 18% decrease compared to fiscal year 2024. Refer to additional information presented in the *Personnel & Fixed Asset Summary* tab section.

- **General Fund--\$2.1 million:** includes \$526,900 for routine planned computer hardware replacement for the Circuit Court and County operations and an additional \$434,500 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 \$445,200 in funding for routine vehicle replacements

- **Road and Bridge Fund--\$605,600:** includes funding for routine replacement of machinery, equipment, & vehicles
- **911/Emergency Management Fund-- \$9.25 million:** includes \$97,000 for two sand bag auto filling machines, \$165,000 for UPS replacement; \$199,300 for replacement/upgrade of the radio dispatch system and other new and replacement radio operations equipment; \$7.3 million for 911 radio network infrastructure improvements, including the 800 MHz infrastructure project, and \$1.3 million to upgrade the 911 CAD hardware and software
- **Facilities and Housekeeping Fund-- \$157,500:** includes funding for various new and replacement equipment
- **Capital Repair & Replacement funds-- \$2.6 Million:** includes \$700,000 for new HVAC for the courthouse and \$1.5 million for replacement fuel stations for Road and Bridge

Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 15.9% 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 2025 budget includes total appropriations, excluding personal services, of \$37.3 million in the Road and Bridge Fund are allocated as follows:

- \$12.2 million – Annual infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment
- \$14.7 million – Rural Gravel Road Stabilization capital improvement project to improve safety and accessibility on high-traffic rural county roads. This initiative focuses on converting gravel roads to paved surfaces with priority determined by an objective rubric set forth by the County Commission, which includes factors such as average daily traffic volume and easement acquisition costs
- \$4.1 million – Distributions to cities and the Centralia Special Road District
- \$2.9 million - Boone Femme Church Road 2.6-mile capital improvement project will include widening the road to accommodate traffic growth and install safety enhancements
- \$2.5 million - Richland Road capital improvement project will reconstruct and widen 1.55 miles of Richland Road from Olivet Road to Ridgeline Road
- \$480,000 – Bridge capital improvement projects for replacement and safety improvements. The County's bridge projects are guided by annual bridge ratings, which help prioritize which structures require immediate attention and which can be scheduled for future upgrades

- \$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 2025 budget includes funding for multiple initiatives for public safety aimed at improving the County’s ability to recruit, train and retain skilled professionals. Boone County has received \$4.0M in assistance from the State of Missouri to construct a \$16.8M Regional Law Enforcement Training Center. Additionally, the County has also received \$2.5M in assistance from the State of Missouri to construct a \$5.0M Public Safety Child Care Center. Both capital projects have an anticipated completion date of fall of 2025.

Budgetary Impact— The fiscal year 2025 budget includes total operating appropriations of \$14.6 million across multiple funds for new public safety initiatives including Circuit Court Operations, Prosecuting Attorney, Sheriff’s Office, and Joint Communications as follows:

- \$6.4 million for public safety equipment and technology replacement and enhancements
- \$1.1 million and 7 FTE for staffing, equipment, and supplies for the Regional Law Enforcement Training Center
- \$290,000 for transitioning to the “next generation 911” which will include improved redundancy for routing and GIS information
- \$100,000 for Prosecuting Attorney for contracted assistance with capital criminal cases

Priority #5–Increased Fiscal Stability and Transparency: 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.

Across all funds combined, sales and use tax accounts for approximately 68% of total revenue. Sales and use tax revenue is an inherently volatile revenue source as it is directly correlated with consumer spending. County operations are primarily dependent on sales and use 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.

Ensuring fiscal stability and transparency within each of these funds is important. Boone County has been in the process over the last several years of implementing a new Enterprise Resource Planning (ERP) software. Through that process, the County Auditor’s Office has been actively reviewing the County’s financial and administrative processes with the goals of reducing administrative burden, increase financial transparency, and increase fiscal stability. The FY 2025 budget includes many “behind the scenes” changes to take the initial steps towards implementing some of the improvements that are a result of this process. The most notable are the consolidation of functions that have multiple funding sources and improvements to the Capital Improvements and Replacement budgeting process.

The FY 2025 budget includes \$23.1 million that is being appropriated for capital improvement projects. For more information please refer to the *Capital Project Budgets* tab section.

Consolidation of County Functions Across Funding Sources: The FY 2025 budget moves many operating budgets that are split funded between different funding sources to one primary source. The secondary sources will now reimburse the primary funding source with interfund services provided. This change will reduce the amount of administrative burden on County administrative authorities and make it easier to see the total cost of county functions. The most notable example of this change is with the Law Enforcement Sales Tax Fund (Fund 290), which moved \$2.4 million and 31.0 FTE to the General Fund (Fund 100) in the Sheriff, Prosecuting Attorney, and Circuit Court budgets. The changes of this nature include:

General Fund- +30.65 FTE, \$2,344,486

- IT Facilities Security: transfer a full-time benefitted Security Technician to FM Facilities Security (-1.00 FTE)
- Circuit Court: receive a full-time benefitted Alt Sentencing Court Admin, a full-time benefitted Administrative Coordinator/Grant Manager, a full-time benefitted Receptionist, two full-time benefitted Court Services Officers, and a Deputy Court Marshal from LEST Alternative Sentencing & LEST Court Ops (+6.00 FTE)
- Sheriff/Detention Admin: receive two full-time benefitted Services Specialists from LEST Sheriff/Detention Admin (+2.00 FTE)
- Juvenile Detention: transfer a full-time benefitted Senior Maintenance Technician to FM Building Maintenance (-1.00 FTE)
- Sheriff Operations: receive ten full-time benefitted Deputy Sheriffs, a full-time benefitted Sergeant, and a full-time benefitted Investigator from LEST Sheriff Operations (+12.00 FTE)
- Detention Operations: receive four full-time benefitted Detention Officers, a full-time benefitted Detention Lieutenant, and a full-time benefitted Detention Captain from LEST Detention Operations (+6.00 FTE)
- Prosecuting Attorney: receive five full-time benefitted positions: an Investigator, a Legal Assistant I, an Assistant Prosecuting Attorney I, an Assistant Prosecuting Attorney II, and a Chief Investigator from LEST Prosecuting Attorney (+5.00 FTE)
- Community Services Admin: receive larger split of various positions from Community Health Fund (+1.65 FTE)

Community Health Fund- -1.60 FTE, -\$124,851

- Community Services Admin: transfer all positions out of this fund and redistribute the splits to the General Fund (-1.60 FTE)

Community Children's Services Fund- -0.05 FTE, -\$4,000

- Community Services Admin: redistribute funding splits on various positions to the General Fund (-0.05 FTE)

Law Enforcement Services Fund- (31.00) FTE, -\$2,359,405

- Sheriff Operations: transfer ten full-time benefitted Deputy Sheriffs, a full-time benefitted Sergeant, and a full-time benefitted Investigator to General Fund Sheriff Operations (-12.00 FTE)
- Detention Operations: transfer four full-time benefitted Detention Officers, a full-time benefitted Detention Lieutenant, and a full-time benefitted Detention Captain to General Fund Detention Operations (-6.00 FTE)
- Prosecuting Attorney: transfer five full-time benefitted positions: an Investigator, a Legal Assistant I, an Assistant Prosecuting Attorney I, an Assistant Prosecuting Attorney II, and a Chief Investigator to General Fund Prosecuting Attorney (-5.00 FTE)
- Alternative Sentencing Programs: transfer a full-time benefitted Alt Sentencing Court Admin, a full-time benefitted Administrative Coordinator/Grant Manager, and a full-time benefitted Receptionist to General Fund Court Operations (-3.00 FTE)
- Court Operations: transfer two full-time benefitted Court Services Officers, and a Deputy Court Marshal to General Fund Court Operations (-3.00 FTE)
- Sheriff/Detention Admin: transfer two full-time benefitted Services Specialists to General Fund Sheriff/Detention Admin (-2.00 FTE)

Facilities and Grounds Internal Service Fund- +2.00 FTE, \$143,770

- Building Maintenance: receive a full-time benefitted Senior Facilities Maintenance Technician from Juvenile Detention (+1.00 FTE)
- Facilities Security: receive a full-time benefitted Security Technician from General Fund IT Facilities Security (+1.00 FTE)

Loss of Hospital Lease Revenue (Community Health 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 Fund. The lease revenue from the hospital lease was the dedicated revenue source for the Community Health Fund when it was established. Since the revenue source no longer exists, the FY 2025 budget anticipates spending down the remaining fund balance and closing the fund.

County's Fund Balances: 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 2025.

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 2024 and 2025 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	
	2024	2025	%	2024	2025	2024	2025
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	116,042,934	117,398,262	1%	\$ 10,145,937	10,768,217	\$ 769	1,219
Other Financing Sources (<i>net of interfund transfers</i>)	181,167	(654,059)		10,300	800	-	-
Planned Use of Fund Balance (net)	31,248,321	43,693,743		-	1,350,334	10,591	8,955
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ 147,472,422	160,437,946	9%	\$ 10,156,237	12,119,351	\$ 11,360	10,174
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ 147,472,422	137,935,947	-6%	\$ 9,897,223	12,239,351	\$ 11,360	10,174
Projected Net Fund Balance as of December 31		\$ 87,416,184			\$ 6,085,206		\$ 17,280

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.

2025 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
FINANCIAL SOURCES:						
Revenues						
Property Taxes	\$ 4,961,500	2,133,396	-	-	-	-
Assessments	-	-	-	-	-	-
Sales Taxes	27,545,360	21,343,000	5,667,000	10,834,000	14,861,000	-
Franchise Taxes	110,000	-	-	-	-	-
Licenses and Permits	714,663	12,325	-	-	-	-
Intergovernmental	3,534,043	2,478,045	-	-	113,900	4,227,309
Charges for Services	4,639,806	27,085	-	-	300	-
Fines and Forfeitures	18,800	-	-	-	-	-
Interest	1,174,327	381,405	90,690	154,460	661,265	-
Hospital Lease	-	-	-	-	-	-
Other	8,097,630	74,400	1,000	-	11,250	-
Total Revenues	50,796,129	26,449,656	5,758,690	10,988,460	15,647,715	4,227,309
Other Financing Sources						
Transfer In from other funds	2,520,287	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	4,841	27,300	63,800	-	-	-
Total Other Financing Sources	2,525,128	27,300	63,800	-	-	-
Planned Use of Fund Balance	938,877	17,279,722	275,014	5,307,013	18,701,166	-
TOTAL FINANCIAL SOURCES	\$ 54,260,134	43,756,678	6,097,504	16,295,473	34,348,881	4,227,309
FINANCIAL USES:						
Expenditures						
Personal Services	\$ 31,721,371	5,832,317	282,029	563,632	7,909,480	-
Materials & Supplies	1,423,821	3,171,180	67,870	7,880	557,519	-
Dues Travel & Training	613,361	69,575	14,575	21,156	427,579	-
Utilities	618,590	131,211	1,584	11,328	752,483	-
Vehicle Expense	402,131	989,408	15,250	-	30,976	-
Equip & Bldg Maintenance	575,497	127,119	2,500	984	679,215	-
Contractual Services	6,528,590	10,546,908	71,476	15,055,195	3,057,002	-
Debt Service (Principal and Interest)	-	-	-	-	-	-
Emergency	1,242,470	250,000	25,000	15,000	100,000	-
Other	8,973,126	1,453,360	4,837,682	609,978	8,084,536	1,727,309
Fixed Assets (New & Replacement)	2,101,177	605,600	29,538	10,320	9,258,379	-
Total Expenditures	54,200,134	23,176,678	5,347,504	16,295,473	30,857,169	1,727,309
Other Financing Uses						
Transfer Out to other funds	60,000	20,580,000	750,000	-	3,491,712	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-	-	-
Total Other Financing Uses	60,000	20,580,000	750,000	-	3,491,712	2,500,000
TOTAL FINANCIAL USES	\$ 54,260,134	43,756,678	6,097,504	16,295,473	34,348,881	4,227,309
FUND BALANCE:						
FUND BALANCE (GAAP), beginning of year	\$ 43,125,372	34,051,053	3,901,319	8,859,686	38,003,799	-
Less encumbrances, beginning of year	-	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(938,877)	(17,279,722)	(275,014)	(5,307,013)	(18,701,166)	-
FUND BALANCE (GAAP), end of year	42,186,495	16,771,331	3,626,305	3,552,673	19,302,633	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(293,650)	(4,500,000)	-	-	-	-
NET FUND BALANCE, end of year	\$ 41,892,845	12,271,331	3,626,305	3,552,673	19,302,633	-
Net Fund Balance as a percent of expenditures	77.29%	52.95%	67.81%	21.80%	62.55%	0.00%

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

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	7,094,896	-	-	7,094,896
91,672	91,672	-	-	91,672
8,000	80,258,360	-	-	80,258,360
-	110,000	-	-	110,000
53,132	780,120	-	-	780,120
470,636	10,823,933	-	-	10,823,933
2,382,396	7,049,587	10,222,886	-	17,272,473
-	18,800	-	-	18,800
69,532	2,531,679	138,300	1,219	2,671,198
-	-	-	-	-
454,935	8,639,215	407,031	-	9,046,246
3,530,303	117,398,262	10,768,217	1,219	128,167,698
1,621,713	4,142,000	120,000	-	4,262,000
-	-	-	-	-
-	95,941	800	-	96,741
871,713	3,487,941	120,800	-	3,608,741
1,941,951	44,443,743	1,350,334	8,955	45,803,032
6,343,967	165,329,946	12,239,351	10,174	177,579,471
1,679,040	47,987,869	1,910,057	-	49,897,926
225,930	5,454,200	235,210	-	5,689,410
140,184	1,286,430	34,625	-	1,321,055
3,772	1,518,968	463,249	-	1,982,217
7,500	1,445,265	28,608	-	1,473,873
12,289	1,397,604	1,486,320	-	2,883,924
797,744	36,056,915	6,035,494	-	42,092,409
1,723,813	1,723,813	-	-	1,723,813
12,000	1,644,470	12,000	-	1,656,470
1,705,458	27,391,449	303,288	10,174	27,704,911
23,950	12,028,964	1,730,500	-	13,759,464
6,331,680	137,935,947	12,239,351	10,174	150,185,472
12,287	27,393,999	-	-	27,393,999
-	-	-	-	-
12,287	27,393,999	-	-	27,393,999
6,343,967	165,329,946	12,239,351	10,174	177,579,471
8,327,300	136,268,529	7,435,540	63,906	143,767,975
-	-	-	-	-
-	-	-	-	-
(1,191,951) *	(43,693,743) *	(1,350,334)	(8,955)	(45,053,032)
7,135,349	92,574,786	6,085,206	54,951	98,714,943
(364,952)	(5,158,602)	-	(37,671)	(5,196,273)
6,770,397	87,416,184	6,085,206	17,280	93,518,670

2025 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	\$ 10,053,890	\$ 707,971	\$ 391,435	\$ 95,173	\$ 14,475
Public Safety & Judicial - Courts	3,167,527	200,206	113,985	116,962	4,750
Public Safety & Judicial - Sheriff/Corrections	14,304,981	709,086	157,644	381,539	376,325
Public Safety & Judicial - Prosecuting Attorney	3,880,155	64,339	54,191	13,097	9,120
Public Safety & Judicial - 911 & Emergency	7,909,480	558,069	427,579	752,483	30,976
Public Safety & Judicial - Other	666,070	10,335	5,067	1,600	-
Environment, Protective Inspection & Infrastructure	7,284,281	3,191,061	102,603	139,559	1,008,119
Community Health & Public Services	721,485	13,133	33,926	18,555	1,500
Other	-	-	-	-	-
Total	\$ 47,987,869	\$ 5,454,200	\$ 1,286,430	\$ 1,518,968	\$ 1,445,265

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

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

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

(continued from previous page)

Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 404,145	\$ 3,654,218	\$ -	\$ 6,280,615	\$ 960,900	\$ 22,562,822	\$ 2,560,000	\$ 25,122,822
40,686	889,904	-	1,208,253	296,000	6,038,273	-	6,038,273
140,981	1,730,840	-	2,517,940	832,185	21,151,521	-	21,151,521
1,638	147,965	-	353,639	-	4,524,144	12,287	4,536,431
679,215	3,057,002	-	8,186,536	9,258,379	30,859,719	3,491,712	34,351,431
360	443,746	-	4,619,295	10,200	5,756,673	750,000	6,506,673
128,939	11,021,170	-	1,950,579	647,100	25,473,411	20,580,000	46,053,411
1,640	15,112,070	-	3,789,899	24,200	19,716,408	-	19,716,408
-	-	1,723,813	129,163	-	1,852,976	-	1,852,976
<u>\$ 1,397,604</u>	<u>\$ 36,056,915</u>	<u>\$ 1,723,813</u>	<u>\$ 29,035,919</u>	<u>\$ 12,028,964</u>	<u>\$ 137,935,947</u>	<u>\$ 27,393,999</u>	<u>\$ 165,329,946</u>

The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). This matrix provides the reader with a comprehensive overview of the financial resources allocated to each department (or cost center) and the source of such funding. Within this matrix, amounts budgeted for new and replacement fixed assets have been included within the total budgetary amount for each functional area.

2025 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

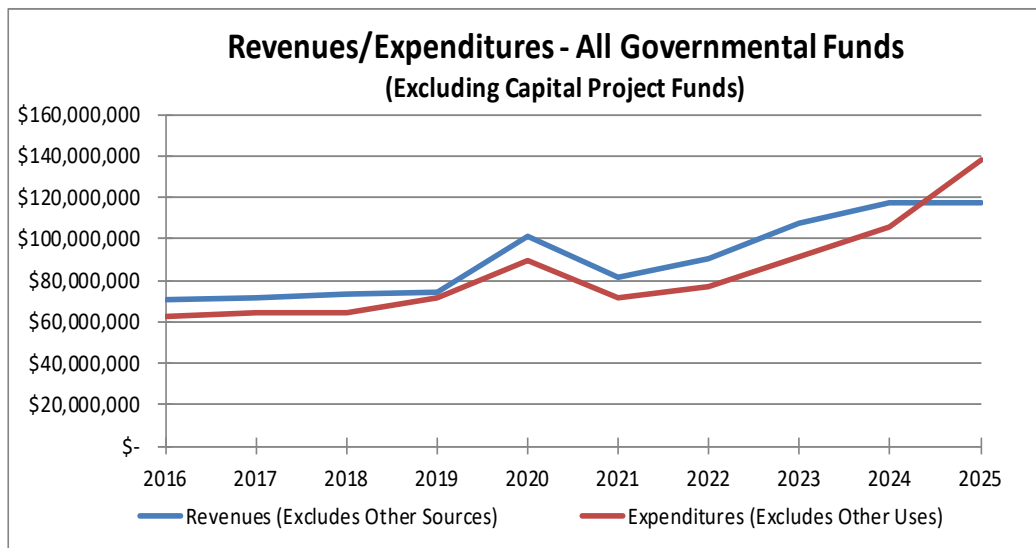
Functional Area		Major Funds								
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non-Major Funds	Total Governmental Funds	
General Government Operations										
1110	Auditor	\$ 938,674	-	-	-	-	-	-	938,674	
1115	Human Resources & Risk Mgmt	703,305	-	-	-	-	-	-	703,305	
1118	Purchasing	518,299	-	-	-	-	-	-	518,299	
1121	County Commission	796,268	-	-	-	-	-	-	796,268	
1122	County Association Dues	-	-	-	-	-	-	-	-	
1123	GF Emergency & Contingency	1,589,157	-	-	-	-	-	-	1,589,157	
1125	Centralia Office	10,690	-	-	-	-	-	-	10,690	
1126	County Counselor	625,194	-	-	-	-	-	-	625,194	
1131	GF County Clerk Operations	353,891	-	-	-	-	-	-	353,891	
1132	GF Elections and VR Operations	898,878	-	-	-	-	-	-	-	
2300	Election Services Fund Operations	-	-	-	-	-	-	131,525	1,030,403	
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	-	-	-	
1133	GF Election Activities	910,900	-	-	-	-	-	-	910,900	
1140	Treasurer	521,007	-	-	-	-	-	-	521,007	
1145	GF Assessment	96,694	-	-	-	-	-	-	96,694	
1150	GF Collector	874,326	-	-	-	-	-	-	-	
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	-	348,049	1,222,375	
1160	GF Recorder	728,579	-	-	-	-	-	-	-	
2800	Record Preservation Fund Activity	-	-	-	-	-	-	349,370	1,077,949	
1170	GF IT Administration	824,399	-	-	-	-	-	-	824,399	
1171	GF IT Facilities Security	-	-	-	-	-	-	-	-	
1172	GF IT Hardware & Software	2,638,361	-	-	-	-	-	-	2,638,361	
1173	GF IT Software Development	875,270	-	-	-	-	-	-	875,270	
1174	GF IT Technical Support	975,717	-	-	-	-	-	-	975,717	
1176	GF IT GIS	337,302	-	-	-	-	-	-	337,302	
1190	GF Non-Departmental	373,424	-	-	-	-	-	-	373,424	
1191	Safety & Risk Management	17,105	-	-	-	-	-	-	17,105	
1192	Recruitment & Retention	220,753	-	-	-	-	-	-	220,753	
1194	GF IT Mail Services	478,263	-	-	-	-	-	-	478,263	
1195	GF Insurance Activity	1,376,010	-	-	-	-	-	-	1,376,010	
1196	GF Records Management Services	22,363	-	-	-	-	-	-	22,363	
2010	Assessment	-	-	-	-	-	-	2,215,248	2,215,248	
2011	Assessment Insurance Activity	-	-	-	-	-	-	16,722	16,722	
2012	ARS IT Hardware & Software	-	-	-	-	-	-	69,770	69,770	
2983	American Rescue Plan Act	-	-	-	-	-	1,727,309	-	1,727,309	
Sub-Total		17,704,829	-	-	-	-	1,727,309	3,130,684	22,562,822	
Public Safety & Judicial - Courts										
1210	GF Court Operations	3,297,006	-	-	-	-	-	-	3,297,006	
1221	GF Circuit Clerk	695,286	-	-	-	-	-	-	695,286	
1230	GFJury Costs	105,200	-	-	-	-	-	-	105,200	
1241	GF Juvenile Office	671,452	-	-	-	-	-	-	671,452	
1242	GF Juvenile Detention	489,192	-	-	-	-	-	-	489,192	
1243	GF Juvenile Grants	212,022	-	-	-	-	-	-	212,022	
1244	GF Court Ops Grants	52,950	-	-	-	-	-	-	52,950	
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	-	-	-	-	-	-	229,875	229,875	
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	-	24,518	24,518	
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	-	31,135	31,135	
2860	GARNISHMENT FEE FD Circuit Clerk Garnish	-	-	-	-	-	-	17,000	17,000	
2870	JJ Preservation Juvenile Office	-	-	-	-	-	-	60,128	60,128	
2871	JJ Preservation Juvenile Detention	-	-	-	-	-	-	112,659	112,659	
2904	LEST Alt Sentencing Programs	-	-	-	-	-	-	-	-	
2908	LEST Court Ops/Alt Sent Prog	-	-	-	-	-	-	-	-	
Sub-Total		5,523,108	-	-	-	-	-	515,165	6,038,273	
Public Safety & Judicial - Sheriff & Corrections										
1228	GF Sheriff/Detention Administration	4,362,725	-	-	-	-	-	-	4,362,725	
1251	GF Sheriff Operations	7,848,500	-	-	-	-	-	-	7,848,500	
1253	GF Sheriff Grants	503,532	-	-	-	-	-	-	503,532	
1255	GF Detention Operations	7,425,624	-	-	-	-	-	-	7,425,624	
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	-	-	-	-	-	-	-	-	
2532	Justice Assistance Grant FYX2	-	-	-	-	-	-	-	-	
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	-	3,500	3,500	
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	58,576	58,576	
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	-	37,220	37,220	
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	-	24,675	24,675	
2901	LEST Sheriff Operations	-	-	-	-	-	-	-	-	
2902	LEST Detention Operations	-	-	-	-	-	-	-	-	
2906	LEST Contract Inmate Housing	-	-	-	-	-	-	-	-	
2909	LEST Sheriff/Detention Administration	-	-	-	-	-	-	-	-	
2910	LEST Sheriff Training Admin	-	-	334,119	-	-	-	-	334,119	
2911	LEST Academy	-	-	292,585	-	-	-	-	292,585	
2912	LEST Post Academy	-	-	209,549	-	-	-	-	209,549	
Sub-Total		\$ 20,140,381	-	836,253	-	-	-	174,887	21,151,521	

(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	\$ 3,801,208	-	-	-	-	-	-	3,801,208	
1262	GF Pros Atmny Victim Witness	421,925	-	-	-	-	-	-	421,925	
1263	Pros Atmny Child Support Enforcement	250,167	-	-	-	-	-	-	250,167	
2600	Pros Atmny Training Fund Activity	-	-	-	-	-	-	5,309	5,309	
2610	Pros Atmny Tax Collection	-	-	-	-	-	-	23,425	23,425	
2620	Pros Atmny Contingency	-	-	-	-	-	-	20,000	20,000	
2640	Pros Atmny Forfeiture	-	-	-	-	-	-	1,000	1,000	
2650	Pros Atmny Admin Handling Cost	-	-	-	-	-	-	955	955	
2651	Pros Atmny Bad Check	-	-	-	-	-	-	155	155	
2903	LEST Prosecuting Attorney	-	-	-	-	-	-	-	-	
Sub-Total		4,473,300	-	-	-	-	-	50,844	4,524,144	
Public Safety & Judicial - 911 & Emergency Management										
2101	LEPC-CEPF Grant	-	-	-	-	-	-	2,550	2,550	
2700	911/EM Non-Departmental	-	-	-	-	6,985,862	-	-	6,985,862	
2701	BOCO Joint Comm 911 Operations	-	-	-	-	6,144,153	-	-	6,144,153	
2702	Emergency Management Operations	-	-	-	-	2,118,941	-	-	2,118,941	
2703	911/EM IT Administration	-	-	-	-	3,485	-	-	3,485	
2704	BOCO Joint Comm Radio Operations	-	-	-	-	1,027,939	-	-	1,027,939	
2705	911/EM FM Building Maintenance	-	-	-	-	636,197	-	-	636,197	
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	7,956,595	-	-	7,956,595	
2707	Disaster Relief Activities	-	-	-	-	500,000	-	-	500,000	
2708	911/EM IT Hardware & Software	-	-	-	-	3,336,579	-	-	3,336,579	
2709	911/EM IT Technical Support	-	-	-	-	651,344	-	-	651,344	
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	-	-	-	
2711	BOCO Joint Comm Administration	-	-	-	-	1,375,830	-	-	1,375,830	
2712	911/EM Insurance Activity	-	-	-	-	120,244	-	-	120,244	
Sub-Total		-	-	-	-	30,857,169	-	2,550	30,859,719	
Public Safety & Judicial - Other										
1200	Public Administrator	762,411	-	-	-	-	-	-	762,411	
1280	Medical Examiner	423,920	-	-	-	-	-	-	423,920	
1285	GF District Defender	59,091	-	-	-	-	-	-	59,091	
2900	LEST Non-Departmental	-	-	4,493,050	-	-	-	-	4,493,050	
Sub-Total		1,245,422	-	4,511,251	-	-	-	-	5,756,673	
Environment, Protective Inspection & Infrastructure										
1360	GF RM Solid Waste	182,418	-	-	-	-	-	-	182,418	
1710	GF RM Land Use Planning	579,680	-	-	-	-	-	-	579,680	
1711	GF RM Administration	609,644	-	-	-	-	-	-	609,644	
1720	GF RM Building Inspection	679,497	-	-	-	-	-	-	679,497	
1725	GF RM Stormwater Planning	240,244	-	-	-	-	-	-	240,244	
2040	R&B Road Maintenance	-	7,449,504	-	-	-	-	-	7,449,504	
2041	RM Road Infrastructure Rehab Preservation	-	5,275,000	-	-	-	-	-	5,275,000	
2042	R&B Fleet Mntc Operations	-	1,829,919	-	-	-	-	-	1,829,919	
2043	R&B Traffic/Sign	-	179,916	-	-	-	-	-	179,916	
2044	R&B Administration	-	390,576	-	-	-	-	-	390,576	
2045	RM Road Inspection	-	330,611	-	-	-	-	-	330,611	
2046	RM Stormwater Planning	-	222,512	-	-	-	-	-	222,512	
2047	R&B Facilities Mntc/Custodial	-	431,699	-	-	-	-	-	431,699	
2048	R&B Insurance Activity	-	313,594	-	-	-	-	-	313,594	
2049	R&B Non-Departmental	-	5,417,069	-	-	-	-	-	5,417,069	
2081	RM Administration R&B Fund	-	592,876	-	-	-	-	-	592,876	
2082	RM Engineering R&B Fund	-	661,015	-	-	-	-	-	661,015	
2083	R&B IT Hardware & Software	-	82,387	-	-	-	-	-	82,387	
Sub-Total		2,296,733	23,176,678	-	-	-	-	-	25,473,411	
Community Health & Public Services										
1410	Public Health Services	1,954,316	-	-	-	-	-	-	1,954,316	
1420	GF Community Services Administration	326,102	-	-	-	-	-	-	326,102	
1430	Civic Services	134,000	-	-	-	-	-	-	134,000	
1730	Animal Control	283,943	-	-	-	-	-	-	283,943	
2030	Domestic Violence Fund Activity	-	-	-	-	-	-	23,952	23,952	
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	-	604,622	604,622	
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	-	-	-	
2160	CSF Community Services Administration	-	-	-	1,145,473	-	-	-	1,145,473	
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	-	650,000	
2162	CSF Program Funding	-	-	-	14,500,000	-	-	-	14,500,000	
2180	Nat'l Opiod Stlmnt Cmnty Health	-	-	-	-	-	-	94,000	94,000	
Sub-Total		2,698,361	-	-	16,295,473	-	-	722,574	19,716,408	
Other										
1510	Economic Support	118,000	-	-	-	-	-	-	118,000	
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	-	871,713	871,713	
3070	2024 Series SPC OB Bonds - LETC	-	-	-	-	-	-	728,297	728,297	
3860	2006A Series GO Bonds - Road NID	-	-	-	-	-	-	-	-	
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	-	67,431	67,431	
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	-	13,875	13,875	
3890	2010A Series GO Bond -Swr NID DNR	-	-	-	-	-	-	10,612	10,612	
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	-	5,650	5,650	
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	-	14,693	14,693	
3940	2024 Series GO Bonds-Sewer NID	-	-	-	-	-	-	22,705	22,705	
Sub-Total		\$ 118,000	-	-	-	-	-	1,734,976	1,852,976	
Total Expenditures		54,200,134	23,176,678	5,347,504	16,295,473	30,857,169	1,727,309	6,331,680	137,935,947	
Other Financing Uses		60,000	20,580,000	750,000	-	3,491,712	2,500,000	12,287	27,393,999	
Grand Total		\$ 54,260,134	43,756,678	6,097,504	16,295,473	34,348,881	4,227,309	6,343,967	165,329,946	

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**

- **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. FY 2025 revenue is expected to remain flat.

- **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.
- **Fiscal Year 2025 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 FY 2025 total revenue projection for all governmental funds combined (excluding capital project funds) is estimated to be \$117.4 million, which represents a 1% increase over the prior year's revenue budget (as amended) of \$115.7 million, or a \$1.6 million increase.

It is important to note that in FY 2024, of the County's budgeted \$21.1 million intergovernmental revenue, \$14.3 million was for one-time ARPA distributions. Due to the requirements of the program, the County does not recognize the revenue until it makes a qualified expenditure under the program. It is estimated that the County will recognize \$8.8 million in ARPA revenue by the end of FY 2024, and the remaining amount by the end of FY 2026 per federal program regulations. Additionally, the FY 2023, 2024, and 2025 budgets includes \$2.5 million in ARPA replacement revenue for County operations.

A comparison of removing the one-time ARPA revenue that is not for County operations has also been included to help "normalize" the financial outlook of the FY 2025 revenue. Excluding one-time ARPA distributions, the FY 2024 budgeted revenue is \$103.9 million and FY 2024 estimated revenue is \$111.4 million.

The FY 2025 total revenue projection for all governmental funds combined (excluding capital project funds and ARPA) is projected at \$115.6 million, which represents a 11.3% increase over the prior year's budgeted revenue (as amended) of \$103.9 million, or a \$11.7 million increase. The increase in revenue is mainly attributable to higher than expected growth in sales and use tax revenues.

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

Revenues by Source (excludes Other Financing Sources and Transfers)
Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2023 (Actual)	2024 (Budget)	2024 (Estimated)	2025 (Budget)	% Change 25 Budget over 24 Budget	% of Total Budget
Property Taxes	\$ 6,907,583	6,970,022	6,877,900	7,094,896	2%	6%
Assessments	84,310	70,178	69,179	91,672	31%	0.0%
Sales Taxes	75,040,580	73,509,068	78,603,706	80,258,360	9%	68.4%
Franchise Taxes	134,803	163,000	109,175	110,000	-33%	0.1%
Licenses and Permits	774,269	741,715	841,379	780,120	5%	0.7%
Intergovernmental	8,128,087	21,403,712	16,944,575	10,823,933	-49%	9.2%
Charges for Services & Interfund Services Provided	6,898,205	7,110,890	7,206,820	7,049,587	-1%	6.0%
Fines and Forfeitures	32,601	16,000	9,420	18,800	18%	0.0%
Interest	6,670,829	1,632,364	2,361,501	2,531,679	55%	2.2%
Other*	2,742,097	4,425,985	4,626,088	8,639,215	95%	7.4%
Total Revenues	\$ 107,413,364	116,042,934	117,649,743	117,398,262	1%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (6.0% of total revenue)

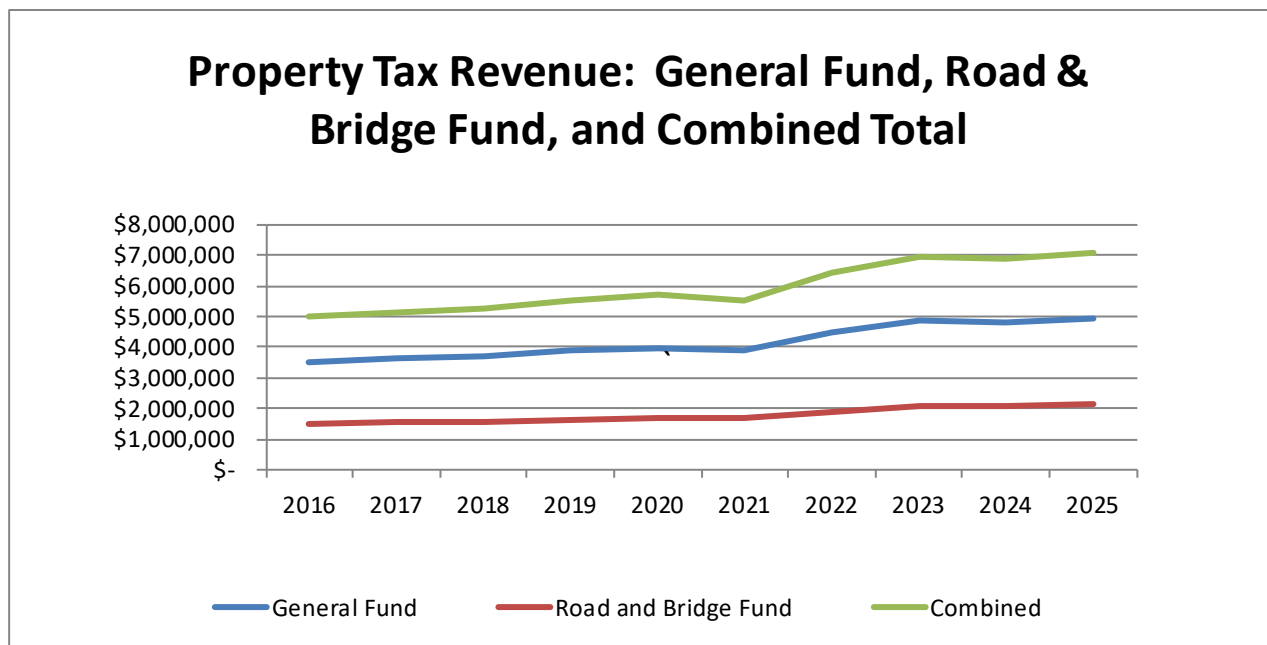
Property tax comprises a relatively small portion of the County's overall operating revenues because of statutory and voluntary property tax rollbacks described below. Property tax rates are applied to each \$100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, residential, 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 2025 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.



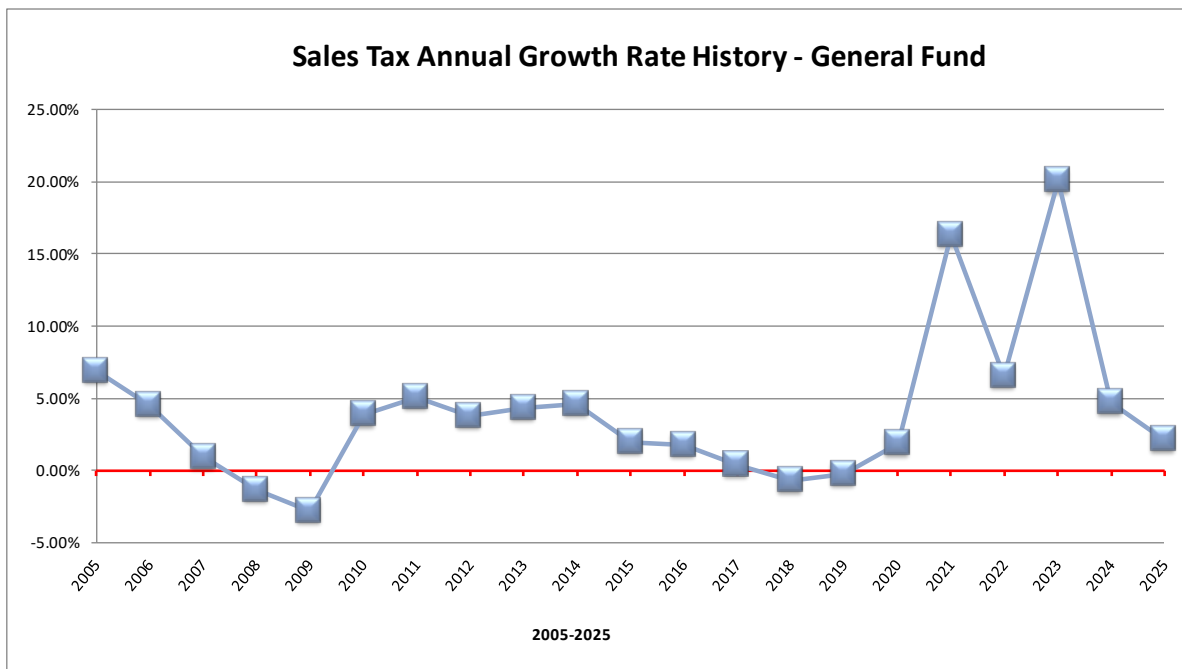
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General 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 (68.4% 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 68.4% 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 2025 budget includes \$10.3 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.

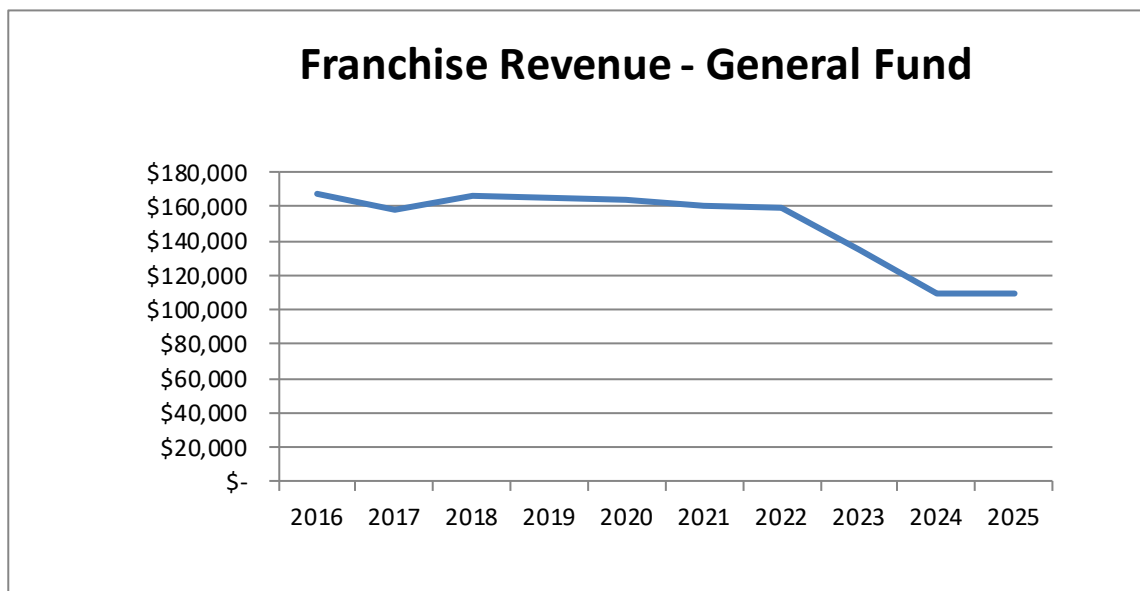
This sales tax was approved by voters in November 2012 and became effective April 1, 2013, and was the result of citizen-led petition initiative. It is the sole source of revenue for the Community Children's Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic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

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

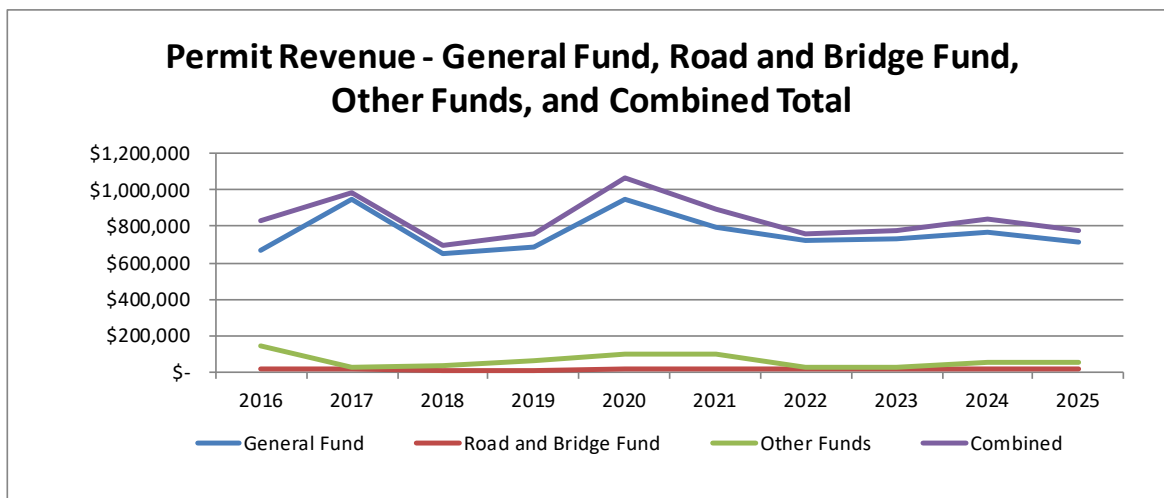
This sales tax was approved by voters in April 2013 and became effective October 1, 2013.

Franchise Taxes and Licenses/Permit Revenue (0.8% 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 2025 compared to the current year.

Intergovernmental Revenues (9.2% 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 -49% decrease. This is primarily attributable to one-time federal ARPA distributions. Federal program reporting requirements require the County to only report ARPA revenue once it has made a qualified distribution under the program. Over half of the intergovernmental revenue for FY 2024 is attributable to ARPA

distributions made by the county. All ARPA distributions must be made by FY 2026, with the majority being in FY 2024.

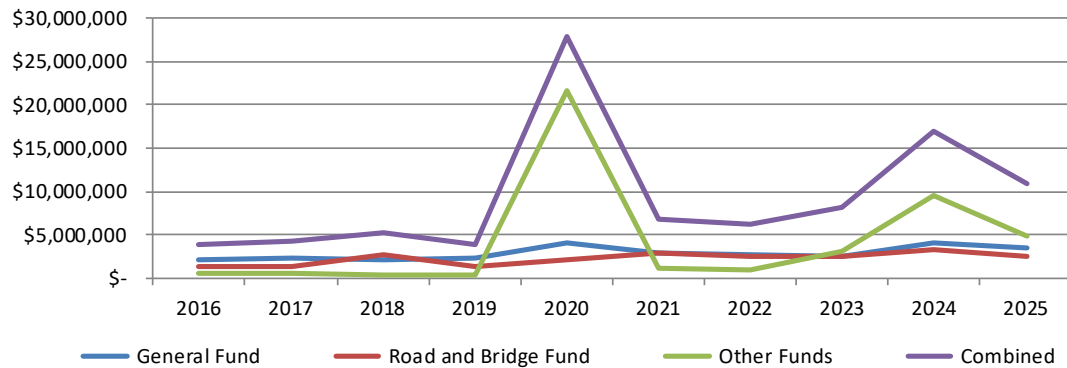
The County's primary intergovernmental revenue sources in fiscal year 2025 include the following:

- Within the General Fund:
 - \$1,967,200 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:
 - \$1.8 million Boone County's distribution from the state's County Aid Road Trust (CART) fund (proportionate share of the statewide gasoline tax)
 - \$400,000 Boone County's distribution from the state's motor vehicle sales taxes
 - \$180,000 Boone County's distribution from the state's motor vehicle licensing fee revenue
- Within the Assessment Fund:
 - \$245,150 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). But also a reduction of about 4.5 million is expected

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)
- 2024 – Paid out approximately \$6,291,560 in APRA awards in 2024 plus the 2.5 million reimbursed back to the county

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

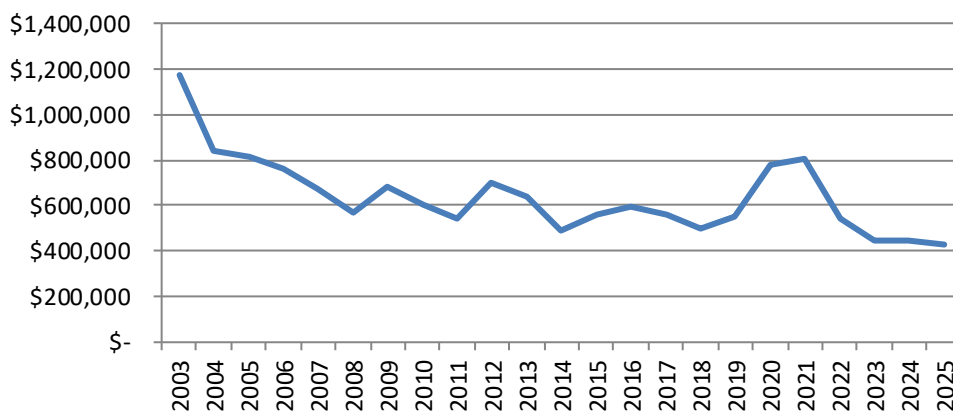


Charges for Services (6.0% of total revenue)

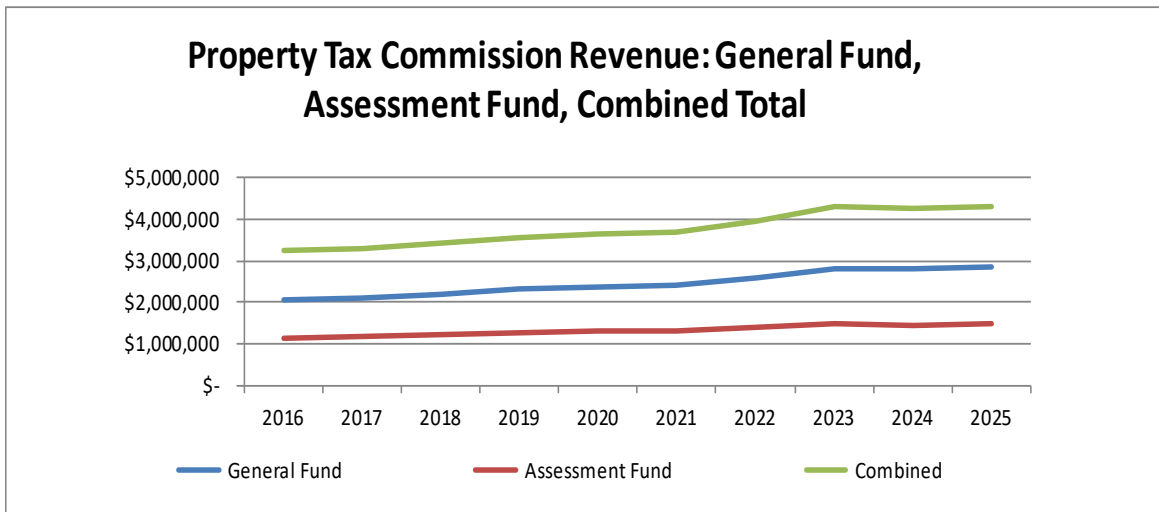
The primary sources of revenue in this category include property tax commission and fees, fees collected through the Circuit Court, Public Administrator fees, and real estate recording fees.

As illustrated in the 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 2025 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.

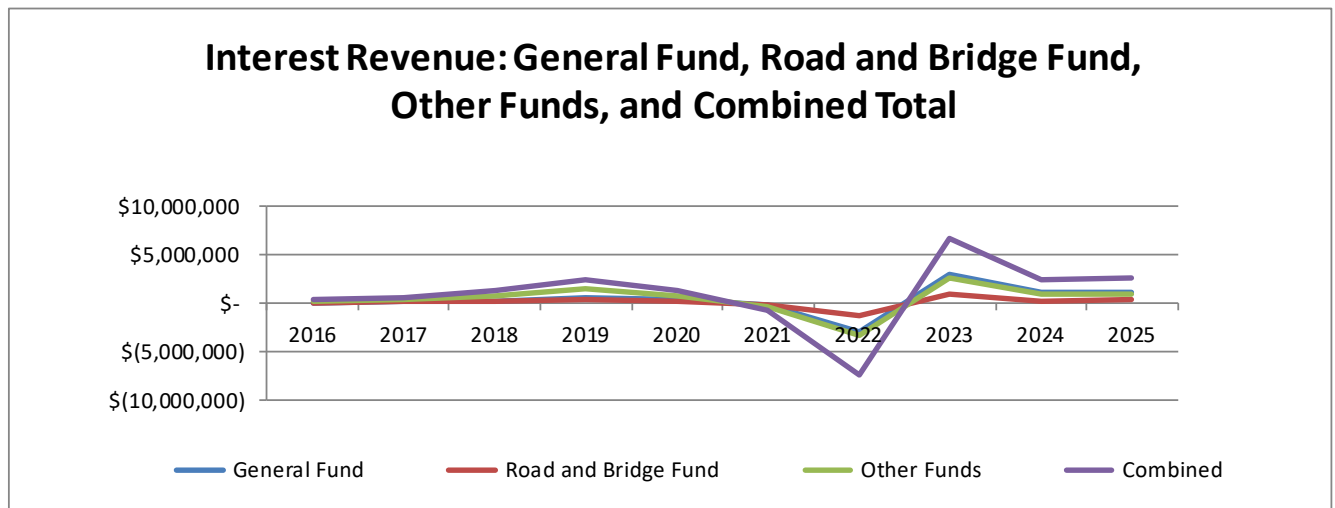


Fines and Forfeitures, Interest, and Other Revenues (9.6% of total revenue)

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 realized a large increase in interest revenue in 2023. Therefore, unrealized gains and losses are ignored for budgeting purposes. For fiscal year 2025, the County expects to earn approximately \$2.5 million interest income on all governmental funds combined.



Expenditure Assumptions and Projections

The FY 2025 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$135.6 million, which represents a 7% decrease over the prior year's budget (as amended) of \$146.4 million, or a \$10.8 million decrease. While the FY 2025 budget reflects a decrease from FY 2024, the FY 2025 budget is still an increase of \$30.3 million when compared to FY 2024 estimated expenditures of \$105.4 million. The large variance in FY 2024 budget and estimated expenditures is mostly attributable to turnover, delayed projects, and \$16.7 million in anticipated ARPA projects that were budgeted in FY 2024.

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

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

Expenditures By Function (excludes Other Financing Sources and Transfers)
Includes General, Special Revenue, and Debt Service Funds

Expenditures by Function	2023 (Actual)	2024 (Budget)	2024 (Estimated)	2025 (Budget)	% Change 25 Budget over 24 Budget	% of Total Budget
General Government Operations*	\$ 17,796,304	37,961,646	21,530,240	21,601,922	-43%	15.7%
Public Safety & Judicial	31,969,365	46,306,506	37,566,151	57,933,566	25%	42.0%
Environment, Protective Inspection & Infrastructure	19,852,417	25,263,895	22,447,586	24,826,311	-2%	18.0%
Community Health & Public Services	13,792,883	19,471,712	15,251,554	19,692,208	1%	14.3%
Fixed Assets (New and Replacement)	7,075,697	16,339,585	7,523,809	12,028,964	-26%	8.7%
Debt Service	978,005	980,879	980,878	1,723,813	76%	1.2%
Other	61,591	66,250	66,249	129,163	95%	0.1%
Total Expenditures	\$ 91,526,262	146,390,473	105,366,467	137,935,947	-6%	100.0%

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

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

Total fiscal year 2025 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 2025; 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.

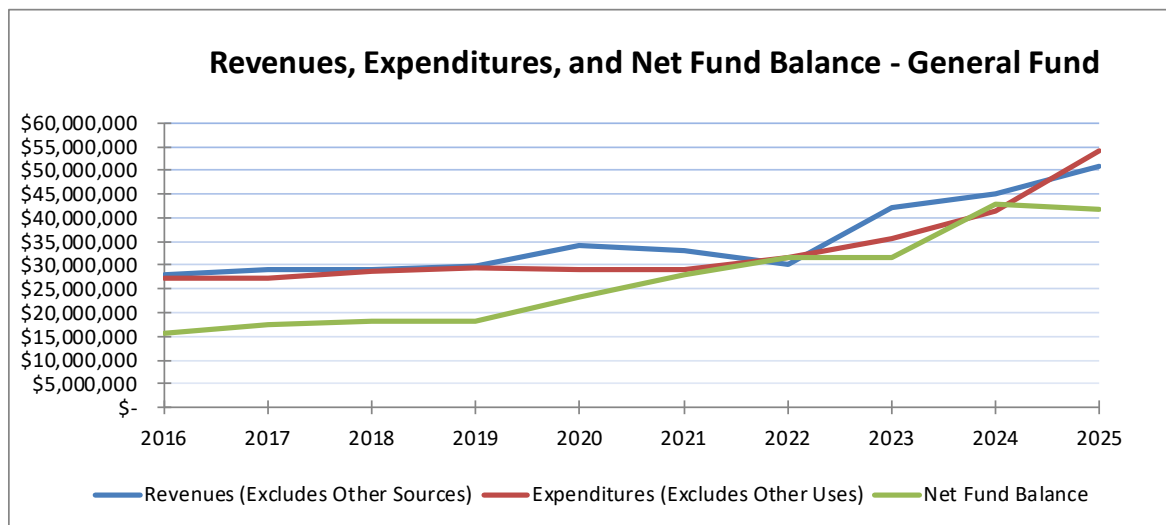
Historically, the County spends 92% to 97% of its total annual appropriations for all governmental funds combined. Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement practices, personnel vacancies and turnover, favorable weather conditions, 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 2025. 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 2025 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, 2025

-----Major Funds-----							
	General	Road and	Law	Community	911/	Nonmajor	
	Fund	Bridge Fund	Enforcement	Children's	Emergency	Governmental	All Governmental
	Fund	Fund	Fund	Fund	Fund	Funds	Funds
Projected Fund Balance 12/31	\$ 42,186,495	16,771,331	3,626,305	3,552,673	19,302,633	7,135,349	92,574,786
Less: Fund Balance Unavailable for Appropriation	(293,650)	(4,500,000)	-	-	-	(364,952)	(5,158,602)
Projected Net Fund Balance	\$ 41,892,845	\$ 12,271,331	\$ 3,626,305	\$ 3,552,673	\$ 19,302,633	\$ 6,770,397	\$ 87,416,184
As a percent of expenditures	77%	53%	68%	22%	63%	107%	

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, 2025

	-----Major Funds-----						
	General	Road and	Law	Community	911/	Nonmajor	All Governmental
	Fund	Bridge Fund	Enforcement Services Fund	Children's Services Fund	Emergency Management Fund	Governmental Funds	
Projected Fund Balance 12/31	42,186,495	16,771,331	3,626,305	3,552,673	19,302,633	7,135,349	92,574,786
Projected Fund Balance 1/1	\$ 43,125,372	34,051,053	3,901,319	8,859,686	38,003,799	8,327,300	136,268,529
Projected Change in Fund Balance	\$ (938,877)	(17,279,722)	(275,014)	(5,307,013)	(18,701,166)	(1,191,951)	(43,693,743)
Percentage Change	-2%	-51%	-7%	-60%	-49%	-14%	-32%

The decrease in fund balance in the Road and Bridge Fund is largely due to budgeting for capital improvement projects to improve Boone County's infrastructure.

The projected decrease in the Community Children's Services Fund is due to the fiscal year 2025 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 Public Safety Child Care Center.

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, 2025, is presented in the *General Information* tab section of this document. Debt service appropriations included in the fiscal year 2025 Budget amount to approximately \$1,735,000 or less than 1.3% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$871,713 - 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.
- \$728,297 - principal and interest for the Series 2024 Special Obligation bonds issued to construct the Regional Law Enforcement Training Center, which are being retired through debt service transfers from the Law Enforcement Sales Tax Fund and 911/Emergency Management Sales Tax Fund.
- \$134,966 – 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, 2025, 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

Commission Directed Changes to the 2025 Proposed Operating Budget

	Expenditure	Dept.	Account	Revenue	Description
General (Fund #100)					
Other Changes:					
Added County Property Tax Payments	2,900	1190	86900		We received new property tax bills that will increase expenditures in 2024 and moving forward, added extra amount to cover next year
Replacement Computer Hardware	1,200	1172	92301		BCSO Admin Training Room Remodel- Projector/Wall Mount
Untagged Hardware/Software	2,500	1172	23810		BCSO Admin/Annex Training Room Remodel- AV System Upgrade
Humane Society	5,000	1430	86610		Additional Funds
Other Contracts	50,000	1510	84200		One-time Airline Revenue Guarantee
Economic Develop-Redi	5,000	1510	86685		Additional Funds
Software Subscriptions	300,000	1711	70100		Roll Permitting Software-60%
Subtotal	<u>366,600</u>			<u>-</u>	
Total Changes to General Fund	\$ <u>366,600</u>			\$ <u>-</u>	
Domestic Violence (Fund #203)					
Miscellaneous	134	2030	86900		Statutory Distribution- Made 2x per year
Total Changes to Domestic Violence Fund	\$ <u>134</u>			\$ <u>-</u>	
Road and Bridge (Fund #204)					
Road & Bridge -Maintenance Operations					
Salaries & Wages	24,768	2040	10100		Increase Hours for Temp Sr. Road Maintenance Worker from 400 to 1600
Subtotal	\$ <u>24,768</u>			\$ <u>-</u>	
Resource Management -- Administration					
Software Subscriptions	200,000	2081	70100		Roll Permitting Software-40%
Subtotal	\$ <u>200,000</u>			\$ <u>-</u>	
Total Changes to Road & Bridge Fund	\$ <u>224,768</u>			\$ <u>-</u>	
Community Children's Services (Fund #216)					
Contracted Services	1,000,000	2162	71106		Grassroots Funding RFP
Total Changes to Community Children's Services Fund	<u>1,000,000</u>			\$ <u>-</u>	

Commission Directed Changes to the 2025 Proposed Operating Budget

	Expenditure	Dept.	Account	Revenue	Description
911/Emergency Management Sales Tax (Fund #270)					
Emergency Mgmt Operations					
Professional Services	400,000	2702	71101		Roll EM Planning/Strategic Consultant
Machinery & Equipment	10,000	2702	91300		Add amount for Sand Bag Auto Fill Machine
Subtotal	\$ 410,000			\$ -	
IT Hardware/Software-911/EM					
Software Subscriptions	3,800	2708	70100		PowerReady - Joint Comm
Outsources Services	3,400	2708	71100	-	PowerReady Set Up Services - Joint Comm
Subtotal	\$ 7,200			\$ -	
Total Changes to 911/Emergency Management Sales Tax Fund	\$ 417,200			\$ -	
Facilities & Grounds (Fund #610)					
FM Facilities Security					
Untagged Hardware/Software	1,500	6103	23810		BCSO Admin Training Room Remodel- Door Access
Untagged Equipment & Tools	750	6103	23850		BCSO Admin Training Room Remodel- Door Access Cabling
Subtotal	\$ 2,250			-	
Total Changes to Facilities and Grounds Fund	\$ 2,250			\$ -	
Child Care Center (Fund #650)					
Outsourced Services	28,150	6500	71100		
Contingency	(28,150)	6500	86850		
Total Changes to Child Care Center Fund	\$ -			\$ -	

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

	Expenditure	Revenue
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 366,600	\$ -
Domestic Violence (Fund #203)	134	-
Road and Bridge (Fund #204)	224,768	-
Community Children's Services (Fund #216)	1,000,000	-
911/Emergency Management Sales Tax (Fund #270)	417,200	-
Internal Service Funds:		
Facilities & Grounds (Fund #610)	2,250	-
Child Care Center (Fund #650)	-	-
Total	\$ 2,010,952	\$ -

CERTIFIED COPY OF ORDER

613 -2024

STATE OF MISSOURI

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December Session of the October Adjourned

Term. 20 24

County of Boone

In the County Commission of said county, on the 19th day of December 20 24

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

Now on this day, the County Commission of Boone County does hereby approve and adopt the Boone County Operating Budget for fiscal year 2025. The adopted operating budget shall consist of all appropriations included in the Proposed Budget submitted to the County Commission by the County Auditor, subject to the adjustments shown in the attached schedule of Commission Directed Changes to the fiscal year 2025 Proposed Budget. Final wage and benefit appropriations for each office and department have been calculated using actual salaries in effect as of December 11, 2024, incorporating all approved range re-classifications having an effective date of January 1, 2025.

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

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

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's FY 2025 Budget. The Proposed Budget submitted by the County Auditor, which is hereby incorporated into this appropriation order by reference, contains detailed documentation and descriptions for each line-item account within each category of expenditure. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included.

The County Commission approves all employee positions included in the Proposed Budget, adjusted for Commission-directed changes noted in the attached schedule, together with the specified budgeted hours, range, and benefit status for each position. Certain positions may be subject to additional Commission Order approval, per County Policy, before those positions can be advertised or filled.

The County Commission approves appropriations for the specific fixed assets identified in the various fixed asset appropriation accounts and authorizes procurement of the same in accordance with the County's Purchasing Policy adopted by the County Commission.

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

The County Commission authorizes the County Auditor to re-appropriate unspent FY 2024 grant funds which may be carried forward into FY 2025 according to the terms of the grant award upon determination that a remaining balance of the grant award is available for re-budgeting. In addition, the County Commission authorizes the County Auditor to re-appropriate unencumbered

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STATE OF MISSOURI

County of Boone

} ea.

Term. 20

In the County Commission of said county, on the

day of


20

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


FY 2024 appropriations for projects approved in the FY 2024 budget, including Boone County's American Rescue Plan.

Done this 19th day of December 2024.

ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Kip Kendrick
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner

Entity Structure and Organization

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

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

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

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

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

County Office Directory

Assessor

Kenneth Mohr.....

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

Auditor

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

Gretchen Yancey, 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 Treatment Court Commissioner

Boone County Courthouse..... 573-886-4050

Benjamin Miller, Div XIII Circuit Judge

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.....

101 N 7th St..... 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 Management & 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)

Christie Davis, 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 A..... 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 Road & Bridge..... 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.....

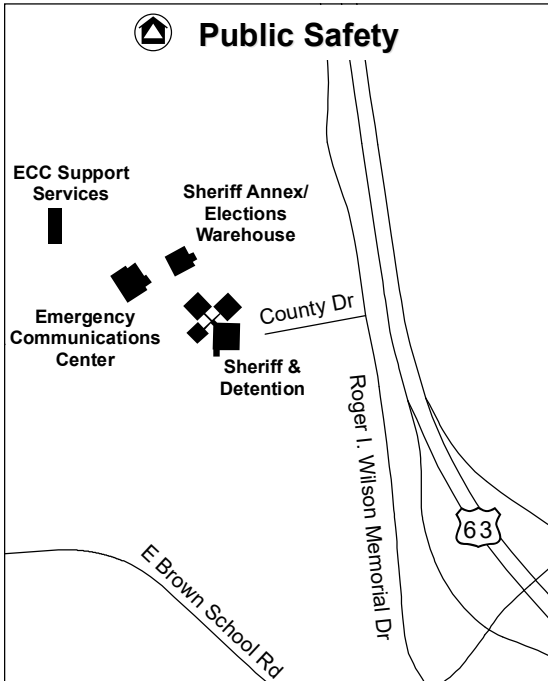
Boone County Sheriff Admin. & Detention Facility 573-875-1111

Treasurer

Jenna Redel.....

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

Boone County Facility Locations

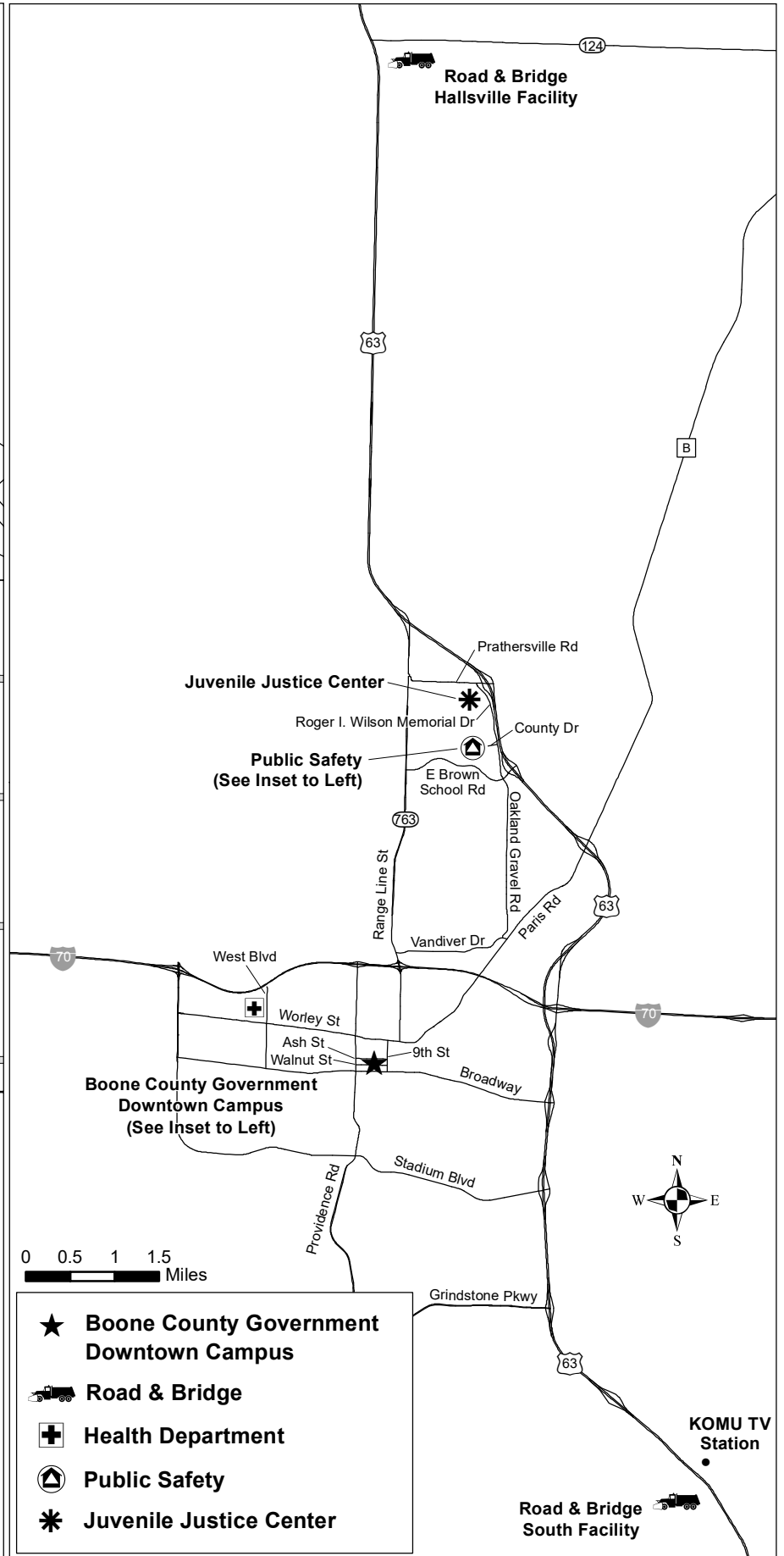


★ Boone County Government Downtown Campus



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

Boone County GIS Department

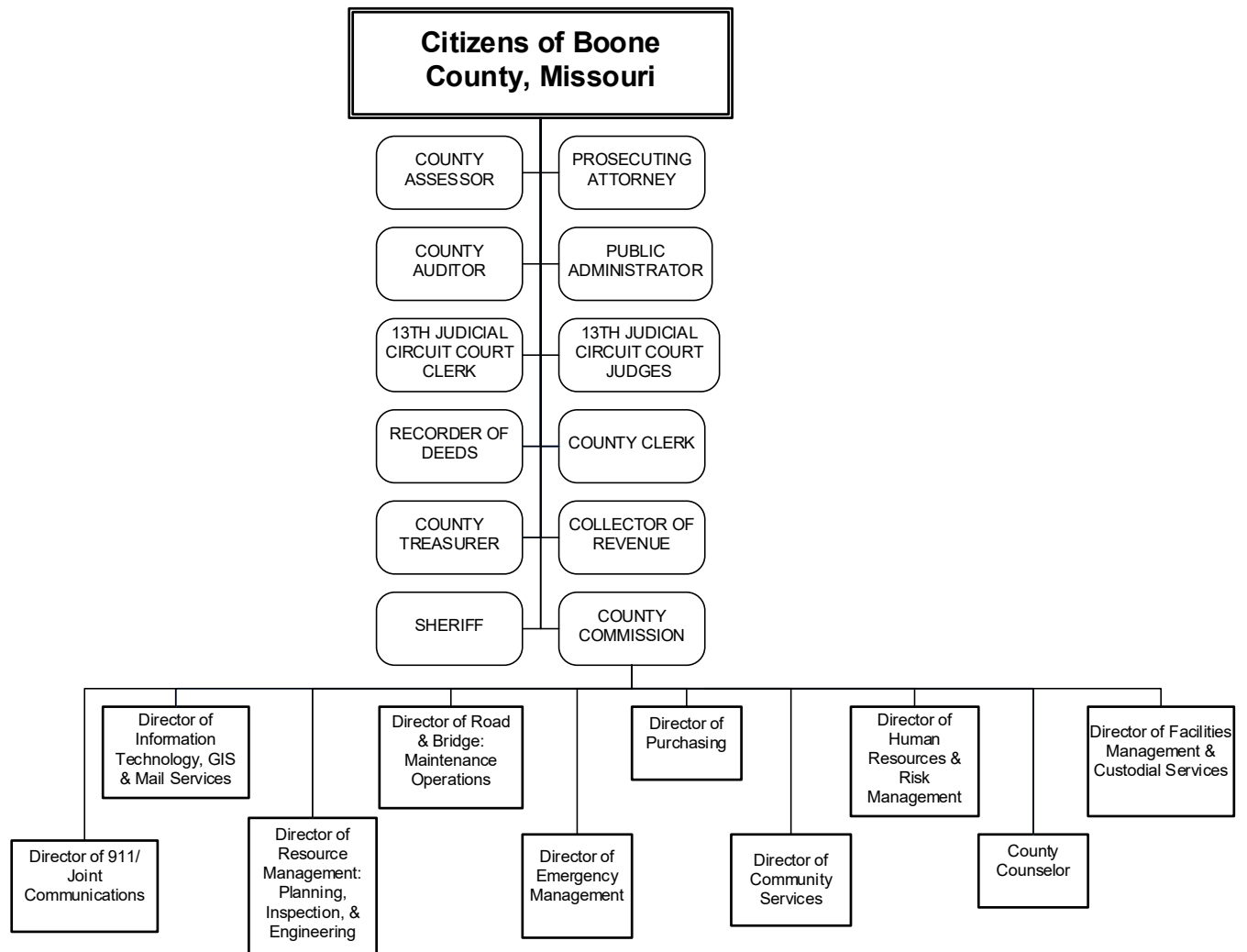


- ★ **Boone County Government Downtown Campus**
- Road & Bridge**
- Health Department**
- Public Safety**
- ✱ **Juvenile Justice Center**

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.
Dept. of Community Services	107 North 7th
Emergency Communication Center	2145 East County Drive
Emergency Communication Center Support Services	2177 East County Drive
Family Support Enforcement	605 East Walnut
Johnson Building (Public Defender)	601 East Walnut
Juvenile Justice Center	5665 Roger I. Wilson Memorial Drive
Road & Bridge - Hallsville Facility	780 East Highway 124
Road & Bridge - South Facility	5551 South Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Detention Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2111 County Drive

Organizational Chart



Budget Calendar and Process

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

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

The County Commission meets with their appointed department directors and managers as needed to provide input and review of their budget requests prior to submission to the Budget Officer.

The Circuit Court is required to submit its official budget request to the County Commission by August 15th of each year. The Court Administrator and the County Auditor meet to review and discuss the Court's budget request before it is presented to the County Commission.

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

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

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

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

Budget Calendar and Process cont'd

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

Budget Revisions and Budget Amendments

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

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

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 management and housekeeping operations), which are classified as proprietary funds.
- (3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

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

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

Description of Funds

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

Description of the Accounting and Budgeting System cont'd

Governmental Funds are used to account for governmental activities.

■ General Fund (a major fund)

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

■ Special Revenue Funds

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

▪ Road and Bridge Fund (a major fund)

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

▪ Law Enforcement Services Fund (a major fund)

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

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

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

▪ 911/Emergency Management (a major fund)

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

▪ Other Special Revenue Funds

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

■ Debt Service Funds

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

Description of the Accounting and Budgeting System cont'd

■ Capital Projects Funds

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

■ Neighborhood Improvement District Funds

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

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

■ Internal Service Funds

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

■ Enterprise Funds

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

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

■ Private Purposes (Non-Expendable) Trust Funds

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

■ Trust and Agency Funds

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

Overview of the Fund-Department-Account Code Structure

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

Description of the Accounting and Budgeting System cont'd

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

Department Numbers are four (4) digit 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
<i>Special Revenue Funds</i>		
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget, subject to certain statutory provisions. The Assessor administers the fund.</p>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget; the Community Services Department administers the budget.</p>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. 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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The County Commission approves the budget subject to federal guidelines; the Sheriff administers the budget and the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>
254	Sheriff Civil Charges Fund	<p>This fund is established and governed by RSMo 57.280.</p> <p>It accounts for fees authorized and collected for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121 and RSMo 50.535.</p> <p>It accounts for fees authorized and collected pertaining to “conceal and carry” gun permits. The Sheriff approves the budget and administers the fund.</p>
256	Inmate Prisoner Detainee Security Fund	<p>This fund is established and governed by RSMo 488.5026.</p> <p>It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.</p>
257	Sheriff K9 Operations Fund	<p>The fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Sheriff’s canine program. The budget is established by the Commission and administered by the Sheriff.</p>
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
261	Prosecuting Attorney Tax Collection Fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
264	Prosecuting Attorney Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p>
265	PA Administrative Handling Cost Fund	<p>This fund is established and governed by RSMo 559.100.</p> <p>It accounts for fee revenue authorized for the collection, disbursement, and general administration of crime victim restitution. The Prosecuting Attorney approves the budget and administers the fund.</p>
270	911/Emergency Management Sales Tax Fund	<p>This fund is established and governed by RSMo 67.547.</p> <p>It accounts for the revenues of a voter-approved 3/8-cent sales tax for a County-wide joint communications and dispatch center (911 Center) and for the funding of emergency management services. The County Commission approves the budget; commission-appointed department directors administer the various budgets included within the fund.</p>

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

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

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

Fund No.	Fund Name	Description
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
287	Juvenile Preservation Fund	<p>This fund is established and governed by RSMo 211.435.</p> <p>It accounts for various statutory costs and charges collected on certain traffic violations and on all civil court filings. It also accounts for discretionary fines charged by the Prosecuting Attorney on convictions where the victim was a child. The funds shall be used for the sole purpose of implementing and maintaining the juvenile court's expanded jurisdiction from seventeen years of age to eighteen years of age, a statutory change effective January 1, 2021. The Circuit Court approves and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>
298	Recovery Act Stimulus Fund	<p>This fund accounts for Coronavirus Aid, Relief and Economic Security (CARES) Act proceeds and distributions. The County Commission approves the budget.</p>

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

Debt Service Funds

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>
307	2024 Series Special Obligation Bonds –Law Enforcement Training Center	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$9.815 million bonds issued in 2024 to construct the Law Enforcement Training Center (LETC). Annual principal and interest is paid from the proceeds of the Law Enforcement sales tax.</p>
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

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

389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
390	2011 Series A Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
392	2011 Series B Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
393	2016 Series Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$223,700 bonds issued in 2016 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
394	2024 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 \$326,000 bonds issued in 2024 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
- 413- LE Training & Child Care Construction
- 414- R&B Capital Improvements

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

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

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>
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>
650	Child Care Center	<p>This fund is established by local policy.</p> <p>It accounts for operations of the Child Care Center for county employees.</p>

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

Private Purpose Trust Funds

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

Fiscal and Budget Policies

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

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

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

Revenue Policy:

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

Budget Policy:

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

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

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

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

Fiscal and Budget Policies cont'd

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

Grant Policy:

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

Fiscal and Budget Policies cont'd

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

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

Capital Improvements Policy:

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

Fixed Assets, Infrastructure Assets, and Capital Asset Policy

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

Financial Accounting and Reporting Policy:

- The County will establish and maintain an accounting system that allows for identifying, capturing, summarizing, and reporting the financial activities of the County.
- Except in very limited cases, County revenues will be accounted for as "gross revenue" and not netted against expenditures.
- The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP).
- The County will prepare an Annual Comprehensive Financial Report (ACFR).
- 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 Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association (GFOA) for an independent review and implement applicable recommendations.

Purchasing Policy:

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.
- To the extent allowed by state law, Circuit Court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$12,000 or more or where multiple purchases over a 90-day period accumulate to \$12,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

Debt Policy:

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

Fund Balance and Emergency Appropriation Policy:

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

Fiscal and Budget Policies cont'd

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

Enterprise Fund Policy:

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

Internal Service Fund Policy:

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

Summary of Long-Term Debt

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

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

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

Debt Service expenditures included in the FY 2025 Budget total \$1,722,563 which represents approximately 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$1,594,690 relates to special obligation bonds associated with land and building acquisition and \$127,872 relate to NID general obligation bonds.

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

General Obligation Bonds:

\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	253,100
\$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%	180,000
\$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%	44,436
\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$2,000 to \$6,000 through 2031: interest at 4.0% to 5.0%.	35,000
\$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%	148,419

Summary of Long-Term Debt cont'd

\$326,000 Series 2024 general obligation neighborhood sewer improvement bonds due in annual installments of \$7,000 to \$9,900 through 2044: interest at 1.27%

326,000

Sub-total: General Obligation Debt – Sewer NIDs

986,955

Total: All General Obligation Debt

\$ 986,955

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.

7,505,000

\$9,815,000 Series 2024 special obligation bonds due in annual installments of \$350,000 to \$710,000 beginning in 2025 through 2044; semi-annual interest is due 2025 through 2044; interest at 4.000% to 5.000%. Debt service payments are secured by amounts appropriated by the County each fiscal year.

9,815,000

Total: All Special Obligation Debt

\$ 17,320,000

Total: All Debt Combined

18,306,955

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	\$ 986,955

Summary of Long-Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined	Combined	Combined
	Principle	Interest	Principle	Interest	Principle	Interest	Total
2025	1,005,000.00	589,690.57	104,311.48	23,560.83	1,109,311.48	613,251.40	1,722,562.88
2026	990,000.00	602,218.76	108,003.30	21,261.10	1,098,003.30	623,479.86	1,721,483.16
2027	1,030,000.00	565,418.76	110,903.14	18,852.78	1,140,903.14	584,271.54	1,725,174.68
2028	1,065,000.00	527,143.76	112,911.23	16,366.00	1,177,911.23	543,509.76	1,721,420.99
2029	1,105,000.00	487,393.76	115,663.94	12,784.58	1,220,663.94	500,178.34	1,720,842.28
2030-2034	6,165,000.00	1,783,884.42	234,200.52	259,816.12	6,399,200.52	2,043,700.54	8,442,901.06
2035-2039	2,680,000.00	932,400.00	115,461.35	125,145.38	2,795,461.35	1,057,545.38	3,853,006.73
2040-2044	3,280,000.00	3,618,400.00	85,500.00	88,248.31	3,365,500.00	3,706,648.31	7,072,148.31
Total	\$ 17,320,000.00	9,106,550.03	986,954.96	566,035.08	18,306,954.96	9,672,585.11	27,979,540.07

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1st, the County's statutory debt limit will exceed \$377,221,412; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$ 3,772,214,118
Constitutional Debt Limit (10%):	\$ 377,221,412
Debt outstanding on January 1 applicable to debt limit:	\$ 986,955
Debt outstanding on January 1 as a percentage of debt limit:	0.2%

Financial Summaries—

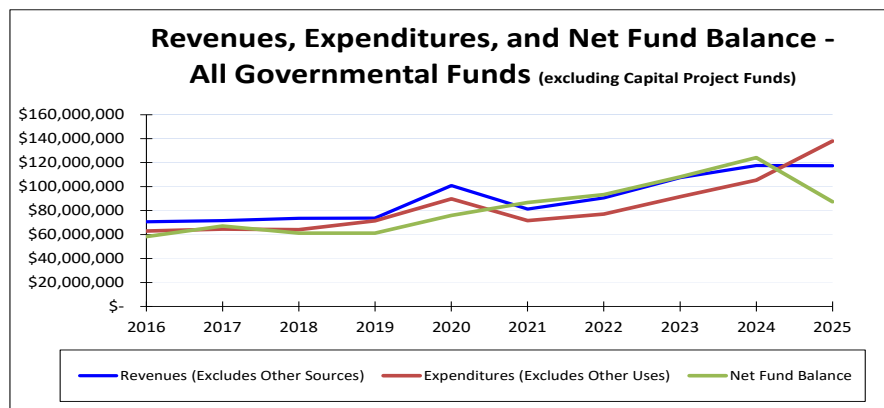
This section contains the following information:

- 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)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Revenues (Excludes Other Sources)	\$70,589,700	\$71,635,975	\$73,618,466	\$73,761,128	\$100,875,291
Expenditures (Excludes Other Uses)	\$62,891,547	\$64,540,179	\$64,055,250	\$71,438,224	\$89,852,484
Net Fund Balance	\$58,238,442	\$67,111,011	\$61,133,456	\$61,133,456	\$75,941,789
	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Revenues (Excludes Other Sources)	\$81,270,204	\$90,579,542	\$107,413,364	\$117,649,743	\$117,398,262
Expenditures (Excludes Other Uses)	\$71,643,765	\$77,043,269	\$91,526,262	\$105,366,467	\$137,935,947
Net Fund Balance	\$86,774,064	\$93,301,762	\$108,112,295	\$124,148,608	\$87,416,184



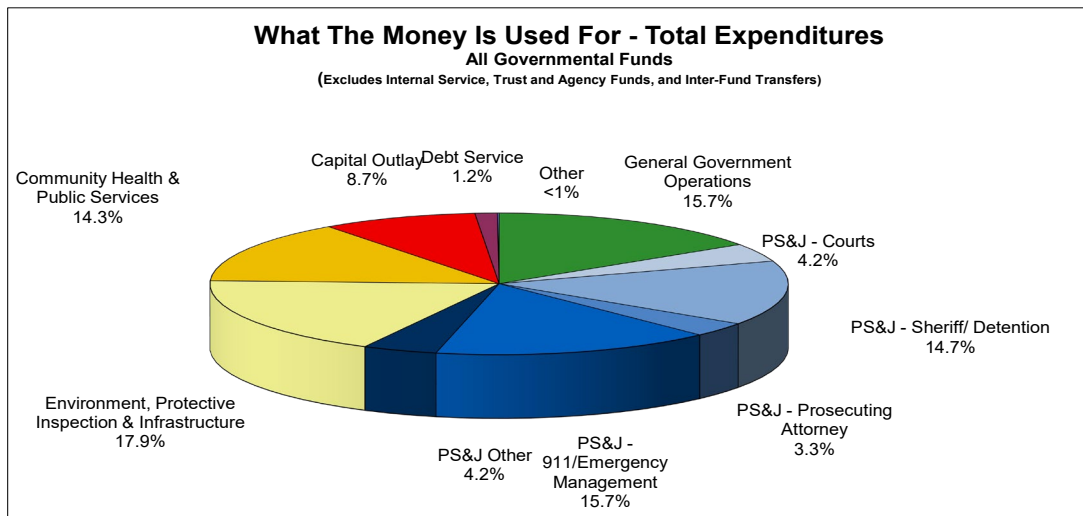
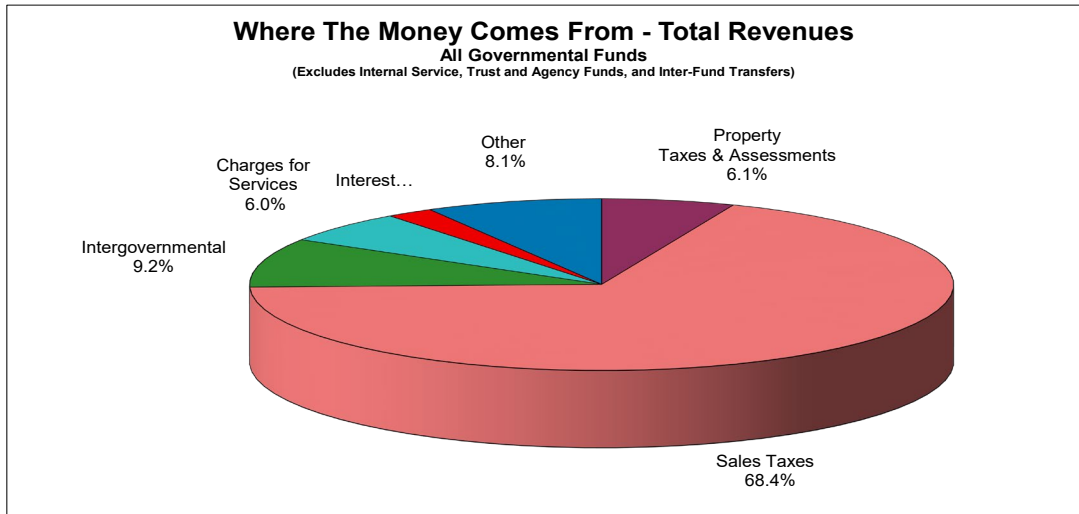
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in the fiscal years shown above are attributable to the following which are explained in further detail within the Budget Message:**

- Unexpected favorable revenue variances in 2020, 2021, and 2022 are 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

2025 Budget – All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes & Assessments	\$ 7,186,568
Sales Taxes	80,258,360
Intergovernmental	10,823,933
Charges for Services	7,049,587
Interest	2,531,679
Hospital Lease	-
Other	9,548,135
Total Revenues	\$ 117,398,262
Other Financing Sources	3,487,941
Fund Balance Used for Operations	44,443,743
Total Financing Sources	\$ 165,329,946

What The Money Is Used For

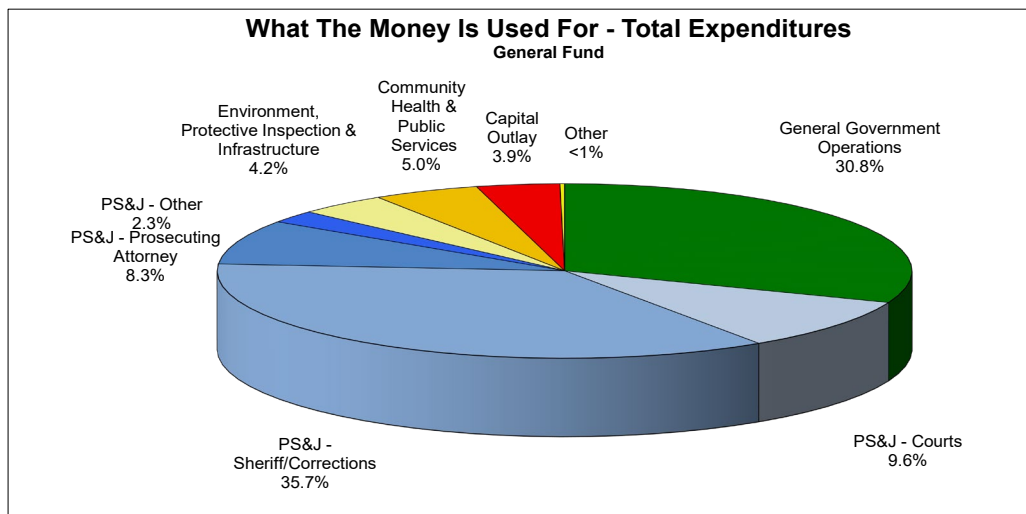
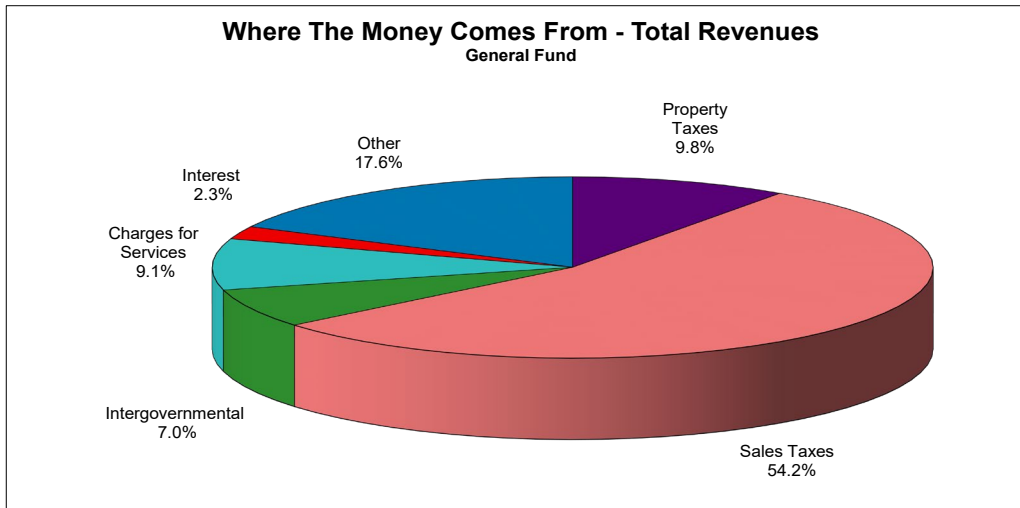
General Government Operations	\$ 21,601,922	**
PS&J - Courts	5,742,273	
PS&J - Sheriff/ Detention	20,319,336	
PS&J - Prosecuting Attorney	4,524,144	
PS&J - 911/Emergency Management	21,601,340	
PS&J - Other	5,746,473	***
Environment, Protective Inspection & Infrastructure	24,826,311	
Community Health & Public Services	19,692,208	
Capital Outlay	12,028,964	
Debt Service	1,723,813	
Other	129,163	
Total Expenditures	\$ 137,935,947	
Total Other Financing Uses	27,393,999	
Total Financial Uses	\$ 165,329,946	

** 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

2025 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 4,961,500
Sales Taxes	27,545,360
Intergovernmental	3,534,043
Charges for Services	4,639,806
Interest	1,174,327
Hospital Lease	-
Other	8,941,093
Total Revenues	\$ 50,796,129
Other Financing Sources	2,525,128
Fund Balance Used for Operations	938,877
Total Financing Sources	\$ 54,260,134

What The Money Is Used for

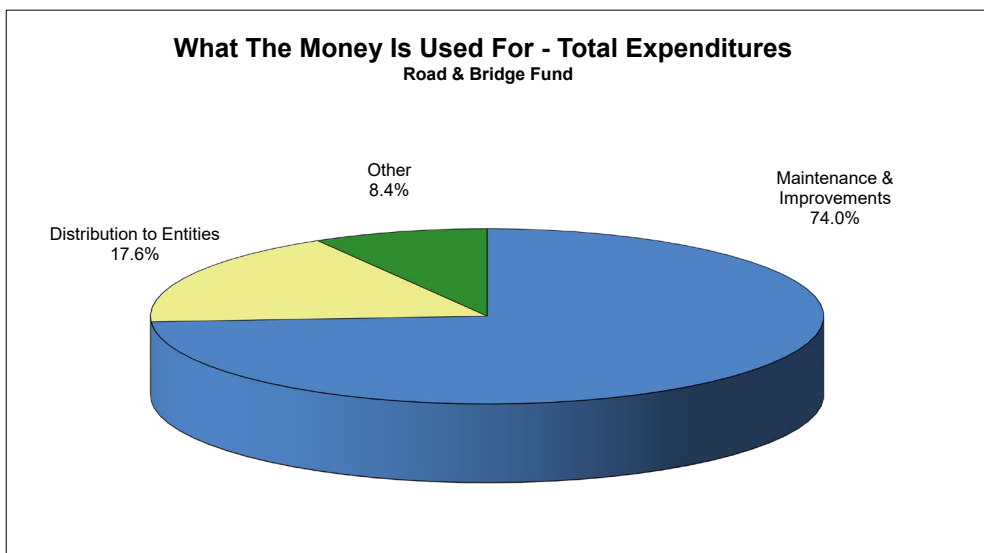
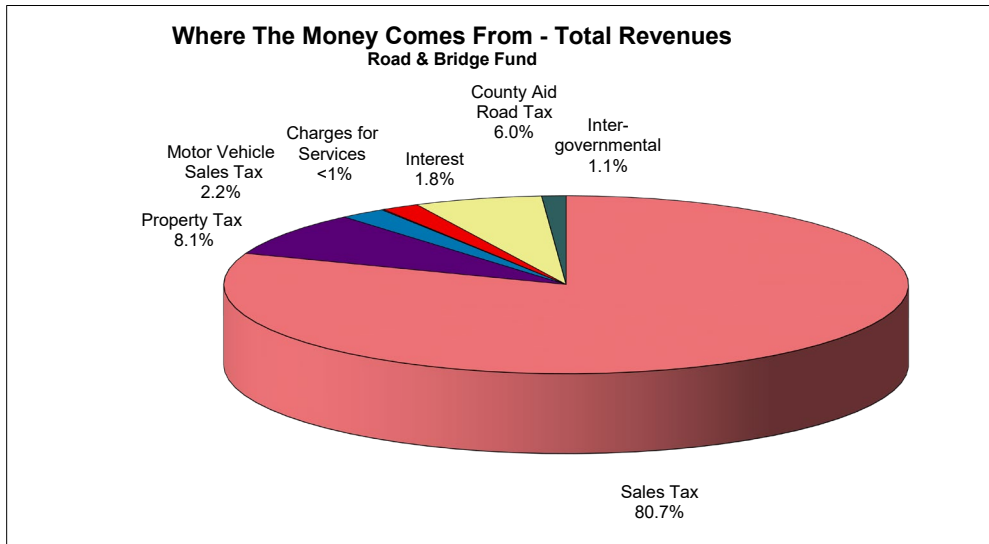
General Government Operations	\$ 16,766,629 **
PS&J - Courts	5,228,358
PS&J - Sheriff/Detention	19,327,534
PS&J - Prosecuting Attorney	4,473,300
PS&J - Other	1,245,422 ***
Environment, Protective Inspection & Infrastructure	2,255,233
Community Health & Public Services	2,684,481
Capital Outlay	2,101,177
Debt Service	-
Other	118,000
Total Expenditures	54,200,134
Total Other Financing Uses	60,000
Total Financial Uses	\$ 54,260,134

** 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

2025 Budget – Road & Bridge Fund (Major Fund)



Where The Money Comes From

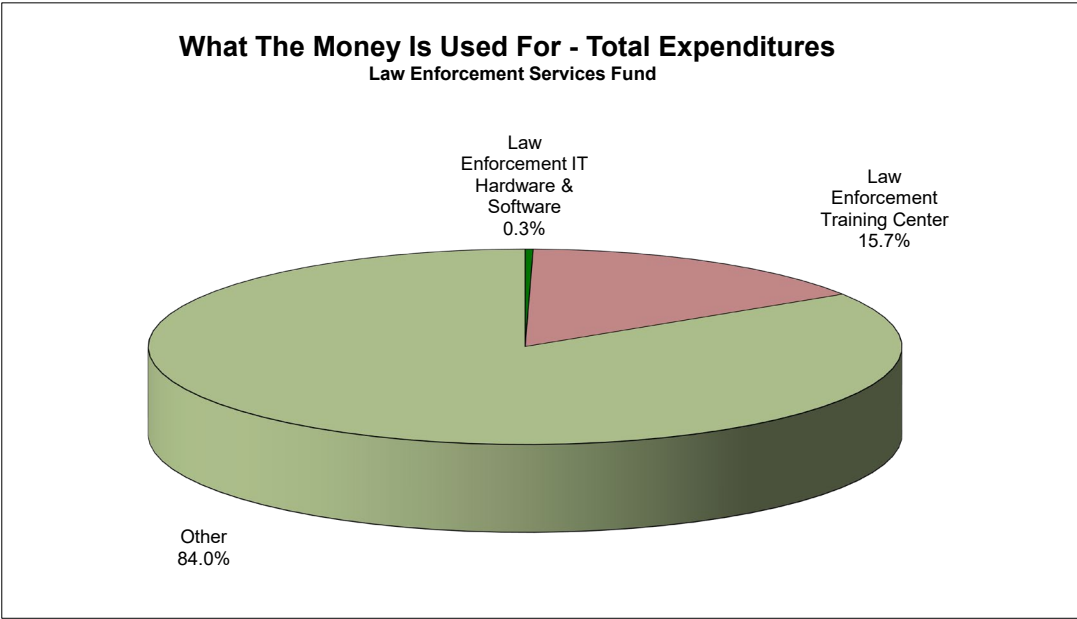
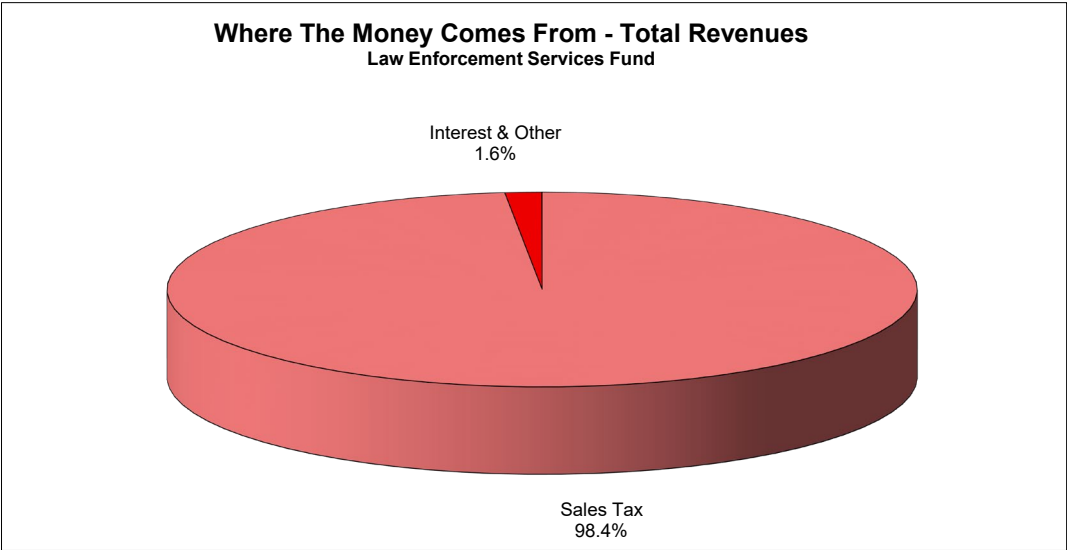
Sales Tax	\$ 21,343,000
Property Tax	2,133,396
Motor Vehicle Sales Tax	575,000
Charges for Services	27,085
Interest & Other	468,130
County Aid Road Tax	1,600,000
Intergovernmental	303,045
Total Revenues	\$ 26,449,656
Other Financing Sources	27,300
Fund Balance Used for Operations	17,279,722
Total Financing Sources	\$ 43,756,678

What The Money Is Used for

Property Tax Distribution	\$ 357,909
Sales Tax Distribution	3,615,000
Road Maintenance	7,449,504
Fleet Maintenance Operations	1,829,919
Traffic/Sign	179,916
Infrastructure Preservation/Rehab	5,275,000
Design & Construction	330,611
Stormwater Administration	222,512
R&B & RM Administration	983,452
Engineering	661,015
R&B IT Hardware & Software	82,387
Administrative Services Charge	1,025,410
Facilities Management/Custodial	129,499
Facility Repair & Replacement	302,200
Insurance Activity	313,594
CART/MV Distribution to Road District	108,750
Other	310,000
Total Expenditures	\$ 23,176,678
Total Other Financing Uses	\$ -
Total Financial Uses	\$ 23,176,678

Financial Summaries cont'd

2025 Budget– Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

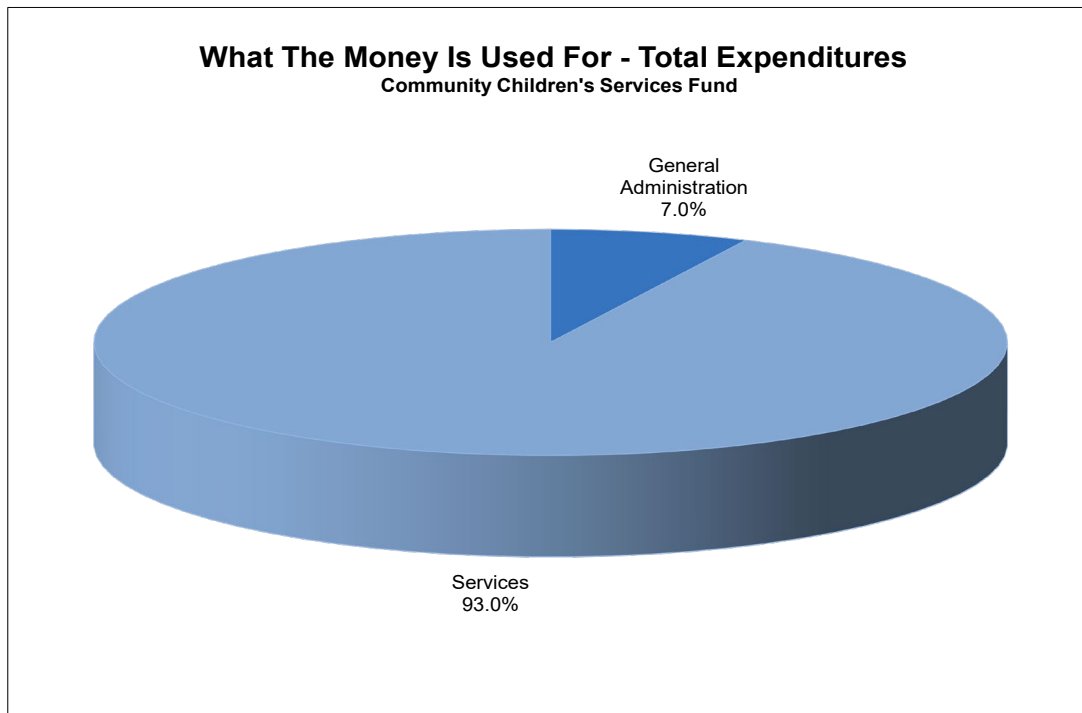
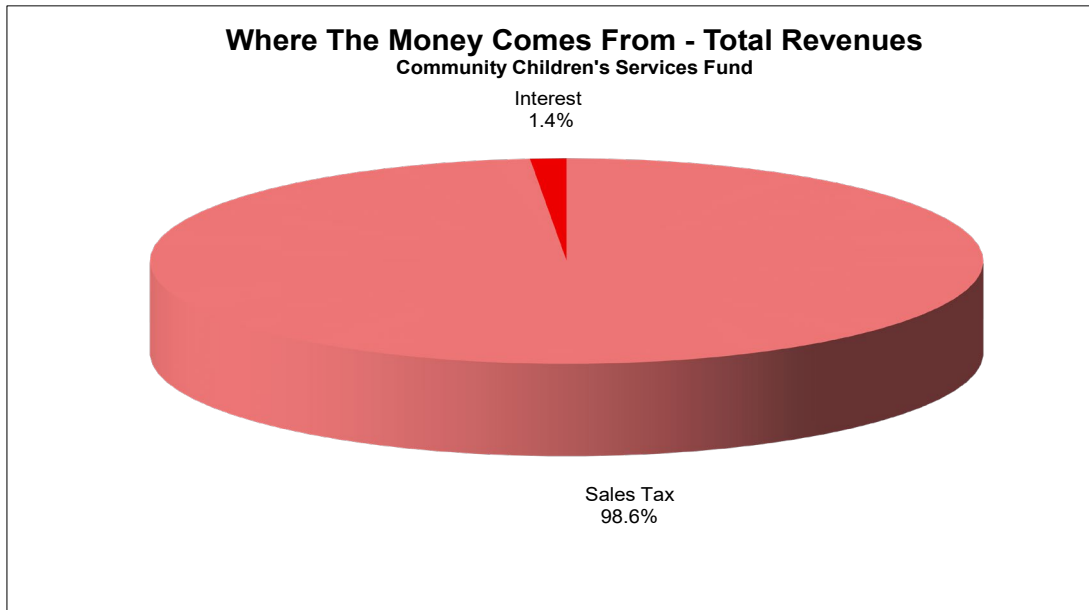
Sales Tax	\$5,667,000
Charges for Services	0
Interest	90,690
Other	1,000
Total Revenues	<u>\$5,758,690</u>
Other Financing Sources	63,800
Fund Balance Used for Operations	275,014
Total Financing Sources	<u>\$6,097,504</u>

What The Money Is Used For

Law Enforcement Judicial Information System-County	\$18,201
Law Enforcement Training Center	836,253
Other	4,493,050
Total Expenditures	<u>\$5,347,504</u>
Total Other Financing Uses	750,000
Total Financial Uses	<u>\$6,097,504</u>

Financial Summaries cont'd

2025 Budget– Community Children's Services Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,834,000
Interest	\$ 154,460
Intergovernmental	\$ -
Total Revenues	<u>\$ 10,988,460</u>
Other Financing Sources	-
Fund Balance Used for Operations	5,307,013
Total Financing Sources	<u>\$ 16,295,473</u>

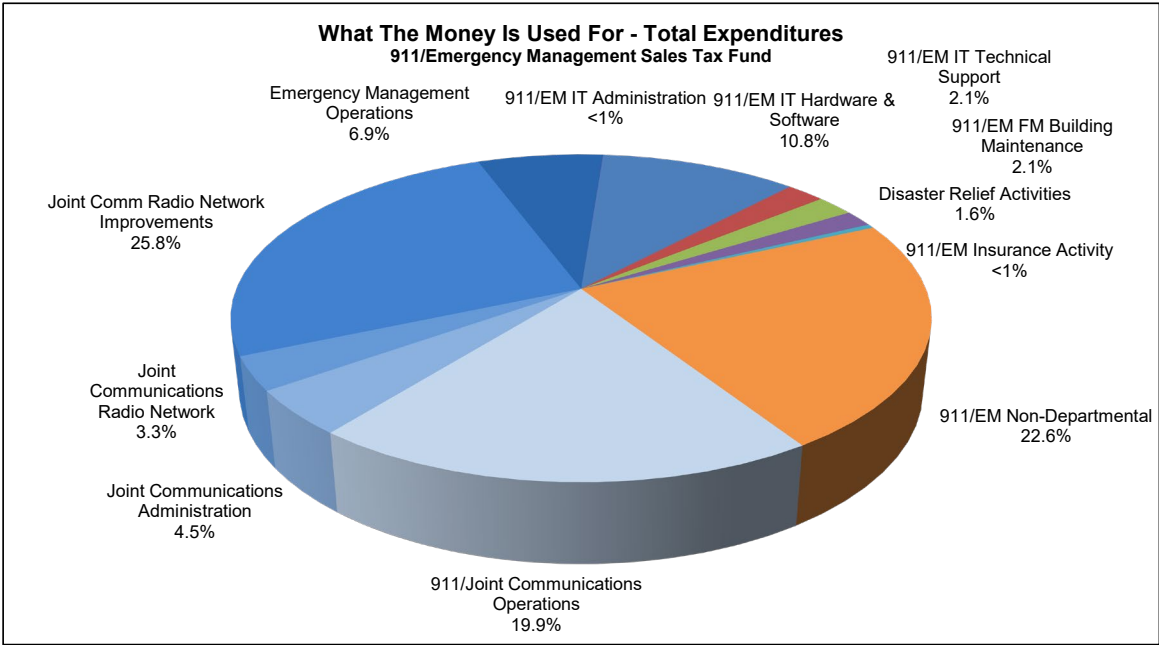
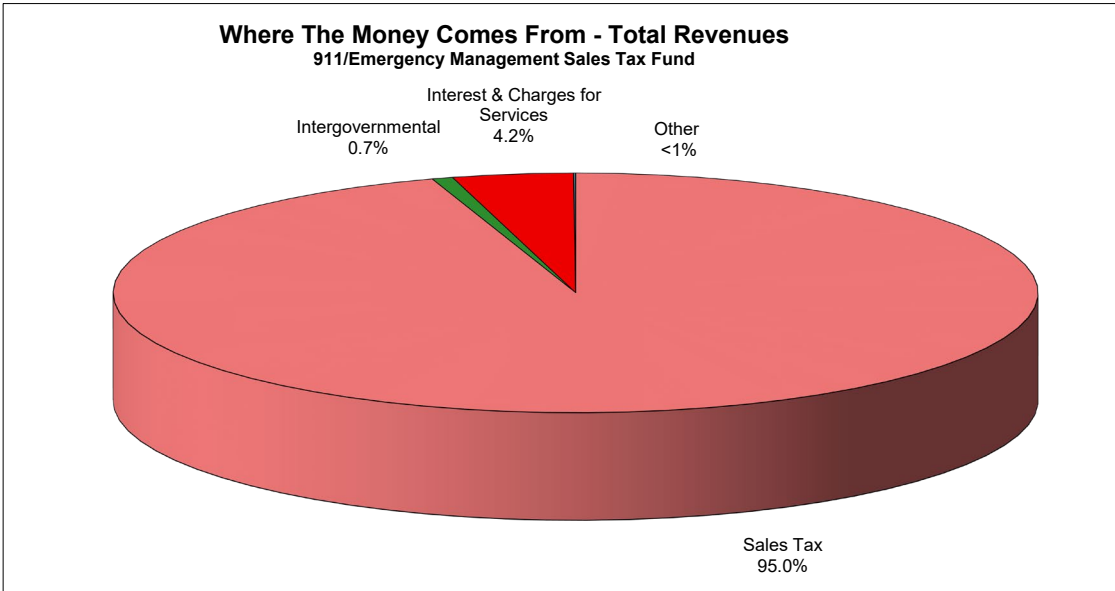
What The Money Is Used for

General Administration	\$ 1,145,473
Services	15,150,000
Total Expenditures	<u>\$ 16,295,473</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 16,295,473</u>

Financial Summaries cont'd

2025 Budget– 911/Emergency Management Sales Tax Fund

(Major Fund)

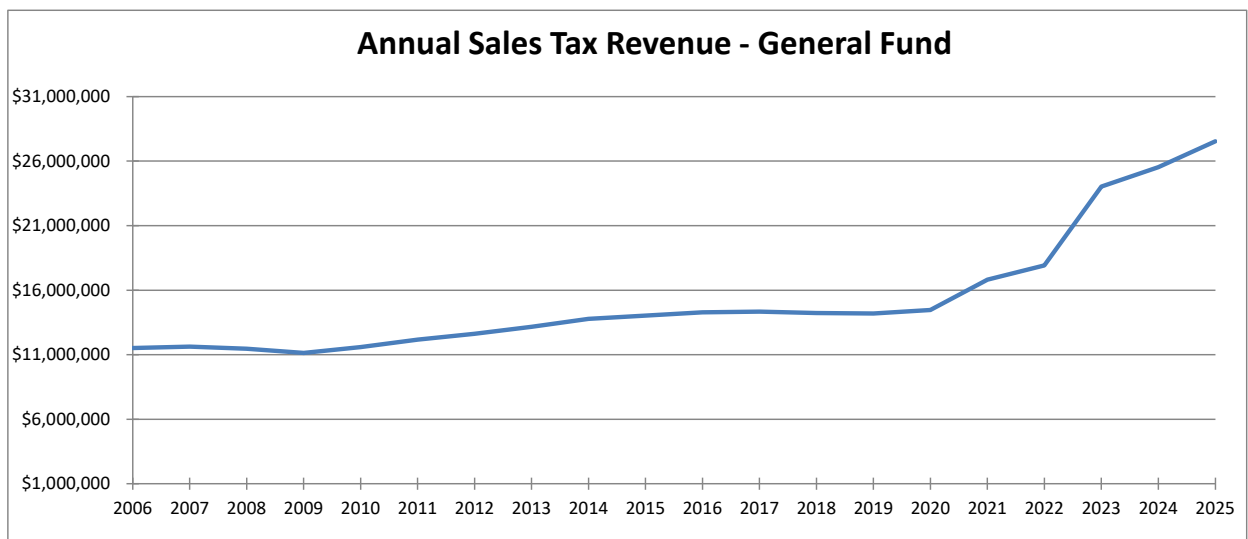


Where The Money Comes From		What The Money Is Used for	
Sales Tax	\$ 14,861,000	911/Joint Communications Operations	\$ 6,144,153
Intergovernmental	113,900	Joint Communications Administration	1,375,830
Charges for Services	300	Joint Communications Radio Network	1,027,939
Interest	661,265	Joint Comm Radio Network Improvements	7,956,595
Other	11,250	Emergency Management Operations	2,118,941
Total Revenues	\$ 15,647,715	911/EM IT Administration	3,485
Other Financing Sources	-	911/EM IT Technical Support	651,344
Fund Balance Used for Operations	18,701,166	911/EM IT Hardware & Software	3,336,579
Total Financing Sources	\$ 34,348,881	911/EM FM Building Maintenance	636,197
		Disaster Relief Activities	500,000
		911/EM Insurance Activity	120,244
		911/EM Non-Departmental	6,985,862
		Total Expenditures	\$ 30,857,169
		Total Other Financing Uses	3,491,712
		Total Financial Uses	\$ 34,348,881

Financial Summaries cont'd

Sales Tax

	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>
Sales Tax	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410	\$11,579,077
Sales Tax Growth Rate		0.9%	-1.4%	-2.8%	3.9%
	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>
Sales Tax	\$12,162,398	\$12,619,573	\$13,165,037	\$13,770,424	\$14,034,684
Sales Tax Growth Rate	5.0%	3.8%	4.3%	4.6%	1.9%
	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>
Sales Tax	\$14,281,327	14,335,906	14,233,384	14,193,550	14,459,278
Sales Tax Growth Rate	1.8%	0.4%	-0.7%	-0.3%	1.9%
	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Estimated</u>	<u>2025 Budget</u>
Sales Tax	16,809,584	17,919,546	24,026,621	25,526,361	27,545,360
Sales Tax Growth Rate	16.3%	6.6%	34.1%	6.2%	7.9%



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)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 6,907,583	6,970,022	6,877,900	7,094,896
Assessments	84,310	70,178	69,179	91,672
Sales & Use Taxes	75,040,580	73,509,068	78,603,706	80,258,360
Franchise Taxes	134,803	163,000	109,175	110,000
Licenses and Permits	774,269	741,715	841,379	780,120
Intergovernmental	8,128,087	21,403,712	16,944,575	10,823,933
Charges for Services	6,898,205	7,110,890	7,206,820	7,049,587
Fines and Forfeitures	32,601	16,000	9,420	18,800
Interest	6,670,829	1,632,364	2,361,501	2,531,679
Hospital Lease	-	-	-	-
Other	2,742,097	4,425,985	4,626,088	8,639,215
Total Revenues	107,413,364	116,042,934	117,649,743	117,398,262
Other Financing Sources				
Transfer In from other funds	4,851,028	3,457,228	8,473,418	4,142,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	406,016	181,167	381,500	95,941
Total Other Financing Sources	5,257,044	3,638,395	8,854,918	3,487,941
Fund Balance Used for Operations	6,318,560	38,175,619	4,280,779	44,443,743
TOTAL FINANCIAL SOURCES	\$ 118,988,968	157,856,948	130,785,440	165,329,946
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 34,460,707	46,580,442	39,866,530	47,987,869
Materials & Supplies	3,962,801	5,341,173	4,704,682	5,454,200
Dues Travel & Training	589,013	1,213,992	818,706	1,286,430
Utilities	1,172,191	1,289,435	1,147,399	1,518,968
Vehicle Expense	1,196,886	1,376,276	1,277,772	1,445,265
Equip & Bldg Maintenance	1,001,984	1,759,576	1,318,219	1,397,604
Contractual Services	28,371,352	36,398,210	29,484,417	36,056,915
Debt Service (Principal and Interest)	978,005	980,879	980,878	1,723,813
Emergency	-	1,436,567	-	1,644,470
Other	12,717,626	34,752,787	18,244,055	27,391,449
Fixed Asset Additions	7,075,697	16,343,085	7,523,809	12,028,964
Total Expenditures	91,526,262	147,472,422	105,366,467	137,935,947
Other Financing Uses				
Transfer Out to other funds	4,398,664	8,414,839	11,148,182	27,393,999
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	4,398,664	8,414,839	8,648,182	27,393,999
TOTAL FINANCIAL USES	\$ 95,924,926	155,887,261	116,514,649	165,329,946
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 108,281,103	131,031,873	131,031,873	136,268,529
Less encumbrances, beginning of year	(4,307,966)	(4,753,356)	(4,753,356)	-
Add encumbrances, end of year	10,313,254	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	16,745,482	(36,205,932)	9,990,012	(43,693,743)
FUND BALANCE (GAAP), end of year	131,031,873	90,072,585	136,268,529	92,574,786
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(22,919,578)	(18,262,766)	(12,119,921)	(5,158,602)
NET FUND BALANCE, end of year	\$ 108,112,295	71,809,819	124,148,608	87,416,184

Governmental Funds

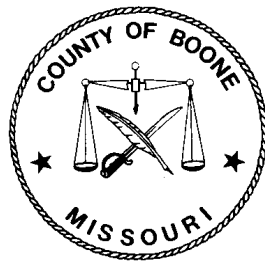
Fund Statement—General Fund 100 (Major Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,845,624	4,894,922	4,826,600	4,961,500
Assessments	-	-	-	-
Sales & Use Taxes	24,026,621	23,198,642	25,526,361	27,545,360
Franchise Taxes	134,803	163,000	109,175	110,000
Licenses and Permits	730,342	711,910	771,763	714,663
Intergovernmental	2,462,734	3,467,706	4,072,601	3,534,043
Charges for Services	4,533,956	4,465,374	4,630,655	4,639,806
Fines and Forfeitures	32,601	16,000	9,420	18,800
Interest	2,999,681	815,111	1,173,681	1,174,327
Hospital Lease	-	-	-	-
Other	2,426,940	4,207,777	3,870,389	8,097,630
Total Revenues	42,193,302	41,940,442	44,990,645	50,796,129
Other Financing Sources				
Transfer In from other funds	2,703,034	2,527,690	7,524,138	2,520,287
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	88,842	1,000	81,498	4,841
Total Other Financing Sources	2,791,876	2,528,690	7,605,636	2,525,128
Fund Balance Used for Operations	-	8,494,314	-	938,877
TOTAL FINANCIAL SOURCES	\$ 44,985,178	52,963,446	52,596,281	54,260,134
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 21,367,197	27,175,303	24,159,568	31,721,371
Materials & Supplies	965,666	1,135,358	1,015,687	1,423,821
Dues Travel & Training	311,245	598,670	400,243	613,361
Utilities	570,563	567,912	552,029	618,590
Vehicle Expense	410,633	395,480	422,441	402,131
Equip & Bldg Maintenance	381,660	514,906	426,827	575,497
Contractual Services	4,598,942	6,113,543	5,015,579	6,528,590
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	1,070,000	-	1,242,470
Other	5,329,535	7,477,951	6,835,211	8,973,126
Fixed Asset Additions	1,609,753	2,892,998	2,516,804	2,101,177
Total Expenditures	35,545,194	47,942,121	41,344,389	54,200,134
Other Financing Uses				
Transfer Out to other funds	12,000	5,021,325	5,021,322	60,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	12,000	5,021,325	5,021,322	60,000
TOTAL FINANCIAL USES	\$ 35,557,194	52,963,446	46,365,711	54,260,134
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 29,055,094	38,918,573	38,918,573	43,125,372
Less encumbrances, beginning of year	(1,588,276)	(2,023,771)	(2,023,771)	-
Add encumbrances, end of year	2,023,771	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,427,984	(8,494,314)	6,230,570	(938,877)
FUND BALANCE (GAAP), end of year	38,918,573	28,400,488	43,125,372	42,186,495
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(7,367,497)	(5,343,650)	(343,650)	(293,650)
NET FUND BALANCE, end of year	\$ 31,551,076	23,056,838	42,781,722	41,892,845
Net Fund Balance as a percent of expenditures	88.76%	48.09%	103.48%	77.29%

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 2,061,959	2,075,100	2,051,300	2,133,396
Assessments	-	-	-	-
Sales & Use Taxes	21,525,666	21,137,757	22,325,000	21,343,000
Franchise Taxes	-	-	-	-
Licenses and Permits	17,709	9,325	16,416	12,325
Intergovernmental	2,574,145	2,917,222	3,325,395	2,478,045
Charges for Services	10,016	126,135	143,670	27,085
Fines and Forfeitures	-	-	-	-
Interest	1,037,615	260,575	282,000	381,405
Hospital Lease	-	-	-	-
Other	62,508	47,698	52,240	74,400
Total Revenues	27,289,618	26,573,812	28,196,021	26,449,656
Other Financing Sources				
Transfer In from other funds	-	-	13,792	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	304,762	114,175	218,652	27,300
Total Other Financing Sources	304,762	114,175	232,444	27,300
Fund Balance Used for Operations	-	-	-	17,279,722
TOTAL FINANCIAL SOURCES	\$ 27,594,380	26,687,987	28,428,465	43,756,678
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,018,407	5,518,527	4,501,849	5,832,317
Materials & Supplies	2,148,906	2,919,533	2,938,009	3,171,180
Dues Travel & Training	25,055	54,537	41,912	69,575
Utilities	108,474	133,248	119,014	131,211
Vehicle Expense	762,708	937,925	828,231	989,408
Equip & Bldg Maintenance	53,596	131,293	100,212	127,119
Contractual Services	9,906,440	11,109,433	10,166,676	10,546,908
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	902,291	1,884,232	1,659,334	1,453,360
Fixed Asset Additions	2,445,544	1,779,572	1,435,976	605,600
Total Expenditures	20,371,421	24,718,300	21,791,213	23,176,678
Other Financing Uses				
Transfer Out to other funds	979,750	-	-	20,580,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	979,750	-	-	20,580,000
TOTAL FINANCIAL USES	\$ 21,351,171	24,718,300	21,791,213	43,756,678
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 22,037,935	29,021,040	29,021,040	34,051,053
Less encumbrances, beginning of year	(867,343)	(1,607,239)	(1,607,239)	-
Add encumbrances, end of year	1,607,239	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,243,209	1,969,687	6,637,252	(17,279,722)
FUND BALANCE (GAAP), end of year	29,021,040	29,383,488	34,051,053	16,771,331
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(7,285,527)	(5,800,000)	(5,400,000)	(4,500,000)
NET FUND BALANCE, end of year	\$ 21,735,513	23,583,488	28,651,053	12,271,331
Net Fund Balance as a percent of expenditures	106.70%	95.41%	131.48%	52.95%



Governmental Funds

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

Departments funded by Road & Bridge Sales Tax

	2040 R&B Road Maintenance	2041 Resource Mgt Infrastructure Preservat/Rehab	2042 R&B Fleet Maintenance Operations	2043 R&B Traffic & Sign Operations	2044 R&B Administration	2045 Resource Mgmt Road Inspection
REVENUES:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	10,000
Intergovernmental	36,220	-	36,825	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-
Other	38,000	-	38,500	4,000	-	16,200
Total Revenues	\$ 74,220	\$ -	\$ 75,325	\$ 4,000	\$ -	\$ 26,200
EXPENDITURES:						
Personal Services	3,574,727	-	529,920	155,458	350,743	308,752
Materials & Supplies	2,902,518	-	209,656	23,936	4,475	1,242
Dues Travel & Training	21,971	-	12,380	-	13,304	1,648
Utilities	24,288	-	2,730	522	949	3,384
Vehicle Expense	-	-	972,783	-	-	11,808
Equip & Bldg Maintenance	-	-	74,500	-	1,405	100
Contractual Services	192,600	5,275,000	11,900	-	19,380	732
Emergency	150,000	-	-	-	-	-
Other	2,500	-	6,850	-	320	2,945
Fixed Asset Additions	580,900	-	9,200	-	-	-
Total Expenditures	\$ 7,449,504	\$ 5,275,000	\$ 1,829,919	\$ 179,916	\$ 390,576	\$ 330,611

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
\$ -	\$ -	\$ -	\$ 2,133,396	\$ -	\$ -	\$ -	\$ 2,133,396
-	-	-	21,343,000	-	-	-	21,343,000
2,325	-	-	-	-	-	-	12,325
-	-	-	2,405,000	-	-	-	2,478,045
-	-	-	27,085	-	-	-	27,085
-	-	-	-	-	-	-	-
-	-	-	381,405	-	-	-	381,405
-	-	-	-	-	-	-	-
-	-	-	5,000	-	-	-	101,700
\$ 2,325	\$ -	\$ -	\$ 26,294,886	\$ -	\$ -	\$ -	\$ 26,476,956
189,775	-	-	-	110,129	612,813	-	5,832,317
6,297	11,000	-	-	8,873	1,108	2,075	3,171,180
6,615	-	-	-	544	12,375	738	69,575
788	63,725	-	-	4,356	1,932	28,537	131,211
693	-	-	-	-	4,124	-	989,408
200	46,044	-	-	1,260	150	3,460	127,119
9,173	8,730	313,594	4,381,659	278,230	18,933	36,977	10,546,908
-	-	-	-	100,000	-	-	250,000
8,971	302,200	-	21,615,410	89,484	4,680	-	22,033,360
-	-	-	-	-	4,900	10,600	605,600
\$ 222,512	\$ 431,699	\$ 313,594	\$ 25,997,069	\$ 592,876	\$ 661,015	\$ 82,387	\$ 43,756,678
							\$ 17,279,722

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Tax	5,355,399	5,261,406	5,556,000	5,667,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	300	100	-
Fines and Forfeitures	-	-	-	-
Interest	240,117	32,100	93,000	90,690
Hospital Lease	-	-	-	-
Other	7,191	7,235	1,552	1,000
Total Revenues	5,602,707	5,301,041	5,650,652	5,758,690
Other Financing Sources				
Transfer In from other funds	-	-	5,952	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,050	65,992	81,350	63,800
Total Other Financing Sources	7,050	65,992	87,302	63,800
Fund Balance Used for Operations	-	778,861	2,317,074	275,014
TOTAL FINANCIAL SOURCES	\$ 5,609,757	6,145,894	8,055,028	6,097,504
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,778,963	3,910,940	3,533,373	282,029
Materials & Supplies	180,220	133,122	124,134	67,870
Dues Travel & Training	33,006	48,252	34,410	14,575
Utilities	48,931	49,620	46,962	1,584
Vehicle Expense	-	-	-	15,250
Equip & Bldg Maintenance	53,587	33,248	14,480	2,500
Contractual Services	718,126	982,724	711,409	71,476
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	4,567	-	25,000
Other	41,215	100,856	49,355	4,837,682
Fixed Asset Additions	565,106	882,565	804,505	29,538
Total Expenditures	4,419,154	6,145,894	5,318,628	5,347,504
Other Financing Uses				
Transfer Out to other funds	-	-	2,736,400	750,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	2,736,400	750,000
TOTAL FINANCIAL USES	\$ 4,419,154	6,145,894	8,055,028	6,097,504
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,084,993	6,304,295	6,304,295	3,901,319
Less encumbrances, beginning of year	(57,203)	(85,902)	(85,902)	-
Add encumbrances, end of year	85,902	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,190,603	(778,861)	(2,317,074)	(275,014)
FUND BALANCE (GAAP), end of year	6,304,295	5,439,532	3,901,319	3,626,305
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(829,689)	(743,787)	-	-
NET FUND BALANCE, end of year	\$ 5,474,606	4,695,745	3,901,319	3,626,305
Net Fund Balance as a percent of expenditures	123.88%	76.40%	73.35%	67.81%

Governmental Funds

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

	Departments funded by Law Enforcement Sales Tax						
	2900	2901	2905	2910	2911	2912	Fund
	Revenue	Sheriff Operations	IT Hardware & Software	Sheriff Training Admin	Academy	POST Academy	290 Total
REVENUES:							
Taxes	\$ 5,667,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,667,000
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	90,690	-	-	-	-	-	90,690
Hospital Lease	-	-	-	-	-	-	-
Other	1,000	63,800	-	-	-	-	64,800
Total Revenues	\$ 5,758,690	\$ 63,800	\$ -	\$ -	\$ -	\$ -	\$ 5,822,490
EXPENDITURES:							
Personal Services	-	-	-	110,274	-	171,755	282,029
Materials & Supplies	-	-	3,450	15,190	39,930	9,300	67,870
Dues Travel & Training	-	-	75	14,500	-	-	14,575
Utilities	-	-	-	528	-	1,056	1,584
Vehicle Expense	-	-	-	8,500	6,750	-	15,250
Equip & Bldg Maintenance	-	-	-	-	2,500	-	2,500
Contractual Services	-	-	4,476	47,000	10,000	10,000	71,476
Emergency	25,000	-	-	-	-	-	25,000
Other	5,218,050	-	-	135,727	233,405	500	5,587,682
Fixed Asset Additions	-	-	10,200	2,400	-	16,938	29,538
Total Expenditures	\$ 5,243,050	\$ -	\$ 18,201	\$ 334,119	\$ 292,585	\$ 209,549	\$ 6,097,504
REVENUES OVER (UNDER) EXPENDITURES							\$ (275,014)

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	10,243,477	10,055,021	10,622,000	10,834,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	475,193	98,000	118,645	154,460
Hospital Lease	-	-	-	-
Other	35,702	-	172,594	-
Total Revenues	10,754,372	10,153,021	10,913,239	10,988,460
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,128,288	5,073,520	1,047,251	5,307,013
TOTAL FINANCIAL SOURCES	\$ 11,882,660	15,226,541	11,960,490	16,295,473
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 435,252	556,853	523,057	563,632
Materials & Supplies	3,223	15,724	14,478	7,880
Dues Travel & Training	13,022	23,528	18,894	21,156
Utilities	3,154	7,606	4,001	11,328
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,047	1,097	1,097	984
Contractual Services	11,069,831	14,189,139	11,116,340	15,055,195
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	15,000
Other	348,461	418,401	275,323	609,978
Fixed Asset Additions	8,670	14,193	7,300	10,320
Total Expenditures	11,882,660	15,226,541	11,960,490	16,295,473
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,882,660	15,226,541	11,960,490	16,295,473
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 11,165,711	10,259,466	10,259,466	8,859,686
Less encumbrances, beginning of year	(130,486)	(352,529)	(352,529)	-
Add encumbrances, end of year	352,529	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,128,288)	(5,073,520)	(1,047,251)	(5,307,013)
FUND BALANCE (GAAP), end of year	10,259,466	4,833,417	8,859,686	3,552,673
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 10,259,466	4,833,417	8,859,686	3,552,673
Net Fund Balance as a percent of expenditures	86.34%	31.74%	74.07%	21.80%

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	13,882,246	13,848,242	14,569,000	14,861,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	135,326	137,351	143,800	113,900
Charges for Services	101	350	340	300
Fines and Forfeitures	-	-	-	-
Interest	1,523,504	340,000	570,000	661,265
Hospital Lease	-	-	-	-
Other	33,565	27,250	12,165	11,250
Total Revenues	15,574,742	14,353,193	15,295,305	15,647,715
Other Financing Sources				
Transfer In from other funds	1,266,182	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	1,266,182	-	-	-
Fund Balance Used for Operations	-	13,814,241	-	18,701,166
TOTAL FINANCIAL SOURCES	\$ 16,840,924	28,167,434	15,295,305	34,348,881
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,633,906	7,744,541	5,683,984	7,909,480
Materials & Supplies	264,484	836,882	368,213	557,519
Dues Travel & Training	118,777	328,273	235,973	427,579
Utilities	439,027	527,357	423,683	752,483
Vehicle Expense	14,873	35,371	23,850	30,976
Equip & Bldg Maintenance	503,118	1,067,085	766,184	679,215
Contractual Services	1,419,864	2,927,497	1,789,918	3,057,002
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	100,000	-	100,000
Other	528,430	3,096,866	1,096,734	8,084,536
Fixed Asset Additions	1,922,948	10,626,548	2,626,783	9,258,379
Total Expenditures	9,845,427	27,290,420	13,015,322	30,857,169
Other Financing Uses				
Transfer Out to other funds	869,812	877,014	877,014	3,491,712
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	869,812	877,014	877,014	3,491,712
TOTAL FINANCIAL USES	\$ 10,715,239	28,167,434	13,892,336	34,348,881
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,043,693	37,274,105	37,274,105	38,003,799
Less encumbrances, beginning of year	(1,568,548)	(673,275)	(673,275)	-
Add encumbrances, end of year	673,275	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,125,685	(13,814,241)	1,402,969	(18,701,166)
FUND BALANCE (GAAP), end of year	37,274,105	22,786,589	38,003,799	19,302,633
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(6,673,275)	(6,000,000)	(6,000,000)	-
NET FUND BALANCE, end of year	\$ 30,600,830	16,786,589	32,003,799	19,302,633
Net Fund Balance as a percent of expenditures	310.81%	61.51%	245.89%	62.55%

Governmental Funds

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

Departments funded by 911/Emergency Management Fund

	2700	2701 Joint Communications Operations	2702 Emergency Management Operations	2703 Information Technology Administration	2704 Joint Communications Radio Network
	<u>Revenue</u>	<u>Operations</u>	<u>Operations</u>	<u>Administration</u>	<u>Radio Network</u>
REVENUES:					
Taxes	\$ 14,861,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	900	113,000	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	661,265	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	10,000	250	-	-	1,000
Total Revenues	\$ 15,532,265	\$ 1,150	\$ 113,000	\$ -	\$ 1,000
EXPENDITURES:					
Personal Services	-	5,434,702	724,399	-	288,136
Materials & Supplies	-	28,000	151,000	900	69,750
Dues Travel & Training	-	181,576	132,088	-	22,500
Utilities	-	393,300	18,388	-	105,140
Vehicle Expense	-	-	10,276	-	10,750
Equip & Bldg Maintenance	-	2,200	108,662	-	30,845
Contractual Services	-	82,325	585,413	2,585	250,158
Emergency	100,000	-	-	-	-
Other	6,885,862	1,050	111,252	-	51,360
Fixed Asset Additions	-	21,000	277,463	-	199,300
Total Expenditures	\$ 6,985,862	\$ 6,144,153	\$ 2,118,941	\$ 3,485	\$ 1,027,939

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,861,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	113,900
-	-	-	-	-	300	-	300
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	661,265
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	11,250
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 300</u>	<u>\$ -</u>	<u>\$ 15,647,715</u>
-	-	-	-	591,304	870,939	-	7,909,480
16,850	214,879	-	55,770	-	20,370	-	557,519
-	-	-	1,925	47,000	42,490	-	427,579
127,730	-	-	47,245	2,220	58,460	-	752,483
-	-	-	-	-	9,950	-	30,976
37,808	-	-	496,280	-	3,420	-	679,215
12,937	397,150	-	1,437,309	10,120	158,761	120,244	3,057,002
-	-	-	-	-	-	-	100,000
322,872	-	500,000	-	700	211,440	-	8,084,536
118,000	7,344,566	-	1,298,050	-	-	-	9,258,379
<u>\$ 636,197</u>	<u>\$ 7,956,595</u>	<u>\$ 500,000</u>	<u>\$ 3,336,579</u>	<u>\$ 651,344</u>	<u>\$ 1,375,830</u>	<u>\$ 120,244</u>	<u>\$ 30,857,169</u>
							<u>\$ (15,209,454)</u>

Governmental Funds

Fund Statement–Recovery Act Stimulus 298 (Major Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,531,089	14,317,611	8,791,560	4,227,309
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,531,089	14,317,611	8,791,560	4,227,309
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	5,188,911	7,104,701	-	-
TOTAL FINANCIAL SOURCES	\$ 7,720,000	21,422,312	8,791,560	4,227,309
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	220,000	-	11,000	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	5,000,000	18,922,312	6,280,560	1,727,309
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,220,000	18,922,312	6,291,560	1,727,309
Other Financing Uses				
Transfer Out to other funds	2,500,000	2,500,000	2,500,000	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	2,500,000	2,500,000	2,500,000	2,500,000
TOTAL FINANCIAL USES	\$ 7,720,000	21,422,312	8,791,560	4,227,309
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	(30,160)	-	-	-
Add encumbrances, end of year	5,219,071	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,188,911)	(7,104,701)	-	-
FUND BALANCE (GAAP), end of year	-	(7,104,701)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	(7,104,701) *	-	-

* 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)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	7,171	8,000	5,345	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	26,218	20,480	53,200	53,132
Intergovernmental	424,793	563,822	611,219	470,636
Charges for Services	2,354,132	2,518,731	2,432,055	2,382,396
Fines and Forfeitures	-	-	-	-
Interest	367,101	80,483	116,141	59,260
Hospital Lease	-	-	-	-
Other	176,191	136,025	517,148	454,935
Total Revenues	3,355,606	3,327,541	3,735,108	3,428,359
Other Financing Sources				
Transfer In from other funds	12,000	58,476	58,474	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,362	-	-	-
Total Other Financing Sources	17,362	58,476	58,474	-
Fund Balance Used for Operations	-	2,873,188	880,602	1,180,632
TOTAL FINANCIAL SOURCES	\$ 3,372,968	6,259,205	4,674,184	4,608,991
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,226,982	1,674,278	1,464,699	1,679,040
Materials & Supplies	400,302	300,554	244,161	225,930
Dues Travel & Training	87,908	160,732	87,274	140,184
Utilities	2,042	3,692	1,710	3,772
Vehicle Expense	8,672	7,500	3,250	7,500
Equip & Bldg Maintenance	8,976	11,947	9,419	12,289
Contractual Services	438,149	1,075,874	673,495	797,744
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	564,103	2,848,919	2,044,289	1,694,295
Fixed Asset Additions	523,676	147,209	132,441	23,950
Total Expenditures	3,260,810	6,242,705	4,660,738	4,596,704
Other Financing Uses				
Transfer Out to other funds	35,597	16,500	13,446	12,287
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	35,597	16,500	13,446	12,287
TOTAL FINANCIAL USES	\$ 3,296,407	6,259,205	4,674,184	4,608,991
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,480,193	8,842,271	8,842,271	7,951,029
Less encumbrances, beginning of year	(65,950)	(10,640)	(10,640)	-
Add encumbrances, end of year	351,467	-	-	-
Fund Balance Increase (Decrease) resulting from operations	76,561	(2,873,188)	(880,602)	(1,180,632)
FUND BALANCE (GAAP), end of year	8,842,271	5,958,443	7,951,029	6,770,397
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(351,467)	-	-	-
NET FUND BALANCE, end of year	\$ 8,490,804	5,958,443	7,951,029	6,770,397

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	238,570	243,926	243,926	245,150
Charges for Services	1,484,501	1,450,000	1,451,575	1,464,500
Fines and Forfeitures	-	-	-	-
Interest	57,105	21,550	21,000	8,750
Hospital Lease	-	-	-	-
Other	6,126	1,500	5,386	4,000
Total Revenues	1,786,302	1,716,976	1,721,887	1,722,400
Other Financing Sources				
Transfer In from other funds	-	46,566	46,566	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,362	-	-	-
Total Other Financing Sources	5,362	46,566	46,566	-
Fund Balance Used for Operations	122,360	548,290	89,660	579,340
TOTAL FINANCIAL SOURCES	\$ 1,914,024	2,311,832	1,858,113	2,301,740
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,162,691	1,434,561	1,293,441	1,556,899
Materials & Supplies	154,877	165,405	138,560	177,830
Dues Travel & Training	8,929	26,575	10,950	26,675
Utilities	1,656	2,000	1,700	2,572
Vehicle Expense	8,628	7,500	3,250	7,500
Equip & Bldg Maintenance	7,077	9,975	7,450	10,295
Contractual Services	184,916	336,330	102,174	231,243
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	321,977	270,615	266,988	261,526
Fixed Asset Additions	63,273	46,871	33,600	15,200
Total Expenditures	1,914,024	2,311,832	1,858,113	2,301,740
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,914,024	2,311,832	1,858,113	2,301,740
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,995,690	1,871,918	1,871,918	1,781,149
Less encumbrances, beginning of year	(2,521)	(1,109)	(1,109)	-
Add encumbrances, end of year	1,109	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(122,360)	(548,290)	(89,660)	(579,340)
FUND BALANCE (GAAP), end of year	1,871,918	1,322,519	1,781,149	1,201,809
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,109)	-	-	-
NET FUND BALANCE, end of year	\$ 1,870,809	1,322,519	1,781,149	1,201,809

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,751	22,000	19,316	22,000
Fines and Forfeitures	-	-	-	-
Interest	1,267	220	327	70
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,018	22,220	19,643	22,070
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	1,598	4,175	1,882
TOTAL FINANCIAL SOURCES	\$ 24,018	23,818	23,818	23,952
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	22,541	23,818	23,818	23,952
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,541	23,818	23,818	23,952
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,541	23,818	23,818	23,952
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 27,537	29,014	29,014	24,839
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,477	(1,598)	(4,175)	(1,882)
FUND BALANCE (GAAP), end of year	29,014	27,416	24,839	22,957
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 29,014	27,416	24,839	22,957

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	26,477	-	12,285	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,547	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	28,024	-	12,285	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,757	26,950	-	2,550
TOTAL FINANCIAL SOURCES	\$ 30,781	26,950	12,285	2,550
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,370	1,100	-	550
Dues Travel & Training	719	4,500	-	-
Utilities	-	-	-	-
Vehicle Expense	44	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,185	14,800	291	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,075	6,550	3,400	2,000
Fixed Asset Additions	16,388	-	-	-
Total Expenditures	30,781	26,950	3,691	2,550
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 30,781	26,950	3,691	2,550
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,058	30,482	30,482	39,076
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	1,181	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,757)	(26,950)	8,594	(2,550)
FUND BALANCE (GAAP), end of year	30,482	3,532	39,076	36,526
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,181)	-	-	-
NET FUND BALANCE, end of year	\$ 29,301	3,532	39,076	36,526

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	304,407	302,770	320,470	320,470
Fines and Forfeitures	-	-	-	-
Interest	11,733	5,164	5,860	3,633
Hospital Lease	-	-	-	-
Other	-	-	565	-
Total Revenues	316,140	307,934	326,895	324,103
Other Financing Sources				
Transfer In from other funds	-	1,588	1,587	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	1,588	1,587	-
Fund Balance Used for Operations	-	12,749	-	23,946
TOTAL FINANCIAL SOURCES	\$ 316,140	322,271	328,482	348,049
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	2,646	2,646	2,646
Materials & Supplies	3,882	1,700	1,700	1,700
Dues Travel & Training	300	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	747	772	771	794
Contractual Services	8,590	19,354	19,220	19,354
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	229,179	286,749	289,828	305,005
Fixed Asset Additions	56,028	-	-	7,500
Total Expenditures	298,726	322,271	325,215	348,049
Other Financing Uses				
Transfer Out to other funds	14,836	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	14,836	-	-	-
TOTAL FINANCIAL USES	\$ 313,562	322,271	325,215	348,049
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 328,080	330,658	330,658	333,925
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,578	(12,749)	3,267	(23,946)
FUND BALANCE (GAAP), end of year	330,658	317,909	333,925	309,979
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 330,658	317,909	333,925	309,979

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	21,081	-	-
Charges for Services	-	21,081	-	-
Fines and Forfeitures	-	-	-	-
Interest	97,532	21,600	26,170	-
Hospital Lease	-	-	-	-
Other	101,165	-	40,582	-
Total Revenues	198,697	63,762	66,752	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	2,070,705	1,519,696	604,622
TOTAL FINANCIAL SOURCES	\$ 198,697	2,134,467	1,586,448	604,622
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 43,351	118,906	82,876	-
Materials & Supplies	395	2,700	587	-
Dues Travel & Training	-	2,525	362	-
Utilities	-	492	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	500	169,026	100,262	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(98)	1,839,068	1,400,857	604,622
Fixed Asset Additions	1,350	1,750	1,504	-
Total Expenditures	45,498	2,134,467	1,586,448	604,622
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 45,498	2,134,467	1,586,448	604,622
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,986,683	2,126,818	2,126,818	604,622
Less encumbrances, beginning of year	(15,564)	(2,500)	(2,500)	-
Add encumbrances, end of year	2,500	-	-	-
Fund Balance Increase (Decrease) resulting from operations	153,199	(2,070,705)	(1,519,696)	(604,622)
FUND BALANCE (GAAP), end of year	2,126,818	53,613	604,622	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(2,500)	-	-	-
NET FUND BALANCE, end of year	\$ 2,124,318	53,613	604,622	-

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,773	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,773	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 14,773	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	325	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(555)	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(230)	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ (230)	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,442	1,442	1,442	1,442
Less encumbrances, beginning of year	(15,003)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	15,003	-	-	-
FUND BALANCE (GAAP), end of year	1,442	1,442	1,442	1,442
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,442	1,442	1,442	1,442

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	7,171	8,000	5,345	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,216	900	1,595	280
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,387	8,900	6,940	8,280
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 11,387	8,900	6,940	8,280
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 86,792	98,179	98,179	105,119
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,387	8,900	6,940	8,280
FUND BALANCE (GAAP), end of year	98,179	107,079	105,119	113,399
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 98,179	107,079	105,119	113,399

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,990	-	1,946	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,990	-	1,946	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 6,990	-	1,946	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 153,065	160,055	160,055	162,001
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,990	-	1,946	-
FUND BALANCE (GAAP), end of year	160,055	160,055	162,001	162,001
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 160,055	160,055	162,001	162,001

Governmental Funds

Fund Statement–Opioid Settlement Fund 218 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,003	-	-	-
Hospital Lease	-	-	-	-
Other	68,160	133,340	470,000	450,000
Total Revenues	69,163	133,340	470,000	450,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 69,163	133,340	470,000	450,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	94,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	94,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	94,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 165,477	234,640	234,640	704,640
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	69,163	133,340	470,000	356,000
FUND BALANCE (GAAP), end of year	234,640	367,980	704,640	1,060,640
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 234,640	367,980	704,640	1,060,640

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	25,857	15,000	14,292	15,000
Charges for Services	33,013	120,000	120,000	40,000
Fines and Forfeitures	-	-	-	-
Interest	19,476	3,500	4,200	1,590
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	78,346	138,500	138,492	56,590
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	74,935
TOTAL FINANCIAL SOURCES	\$ 78,346	138,500	138,492	131,525
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	308	7,500	12,000	7,500
Dues Travel & Training	2,159	5,200	1,600	5,200
Utilities	386	1,200	10	1,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	9,563	62,625	60,000	77,625
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	40,000	40,000	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	12,416	116,525	113,610	131,525
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 12,416	116,525	113,610	131,525
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 383,675	449,605	449,605	474,487
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	65,930	21,975	24,882	(74,935)
FUND BALANCE (GAAP), end of year	449,605	471,580	474,487	399,552
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 449,605	471,580	474,487	399,552

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	10,000	10,000	10,000
Charges for Services	26,260	90,000	90,000	30,000
Fines and Forfeitures	-	-	-	-
Interest	22,810	2,000	8,000	1,760
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49,070	102,000	108,000	41,760
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	160,930	-	-	-
TOTAL FINANCIAL SOURCES	\$ 210,000	102,000	108,000	41,760
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	210,000	71,960	49,000	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	28,040	28,040	-
Total Expenditures	210,000	100,000	77,040	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 210,000	100,000	77,040	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 399,570	238,640	238,640	269,600
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(160,930)	2,000	30,960	41,760
FUND BALANCE (GAAP), end of year	238,640	240,640	269,600	311,360
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 238,640	240,640	269,600	311,360

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16,175	1,200	5,850	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,175	1,200	5,850	420
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	323,471	26,550	21,900	-
TOTAL FINANCIAL SOURCES	\$ 339,646	27,750	27,750	420
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	339,646	27,750	27,750	-
Total Expenditures	339,646	27,750	27,750	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 339,646	27,750	27,750	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 342,309	358,484	358,484	336,584
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	339,646	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(323,471)	(26,550)	(21,900)	420
FUND BALANCE (GAAP), end of year	358,484	331,934	336,584	337,004
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(339,646)	-	-	-
NET FUND BALANCE, end of year	\$ 18,838	331,934	336,584	337,004

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	500	2,560	3,500	2,000
Charges for Services	9,494	8,800	11,700	11,000
Fines and Forfeitures	-	-	-	-
Interest	839	220	342	485
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,833	11,580	15,542	13,485
Other Financing Sources				
Transfer In from other funds	12,000	7,530	7,530	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	12,000	7,530	7,530	-
Fund Balance Used for Operations	-	5,290	-	2,915
TOTAL FINANCIAL SOURCES	\$ 22,833	24,400	23,072	16,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	18,274	24,400	22,500	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,274	24,400	22,500	16,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,274	24,400	22,500	16,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 21,989	26,548	26,548	27,120
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,559	(5,290)	572	(2,915)
FUND BALANCE (GAAP), end of year	26,548	21,258	27,120	24,205
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,548	21,258	27,120	24,205

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,186	420	435	652
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,186	420	435	652
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	7,810	-	7,578
TOTAL FINANCIAL SOURCES	\$ 1,186	8,230	435	8,230
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,100	-	1,100
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	6,430	-	6,430
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	8,230	-	8,230
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	8,230	-	8,230
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,024	26,210	26,210	26,645
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,186	(7,810)	435	(7,578)
FUND BALANCE (GAAP), end of year	26,210	18,400	26,645	19,067
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,210	18,400	26,645	19,067

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	117,055	89,688	26,286
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	117,055	89,688	26,286
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	117,055	89,688	26,286
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	9,024	9,024	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	70,233	43,947	26,286
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	37,798	36,717	-
Total Expenditures	-	117,055	89,688	26,286
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	117,055	89,688	26,286
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	54,022	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	9,368	1,364	3,850	3,310
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	63,390	51,364	53,850	53,310
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 63,390	51,364	53,850	53,310
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,500	1,500	1,500
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	16,750	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,750	3,500	1,500	3,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,750	3,500	1,500	3,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 168,985	215,625	215,625	267,975
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	46,640	47,864	52,350	49,810
FUND BALANCE (GAAP), end of year	215,625	263,489	267,975	317,785
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 215,625	263,489	267,975	317,785

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	26,218	20,480	53,200	53,132
Intergovernmental	-	-	-	-
Charges for Services	4,742	4,680	5,876	5,876
Fines and Forfeitures	-	-	-	-
Interest	12,671	3,860	4,748	6,700
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	43,631	29,020	63,824	65,708
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	7,860	-	-
TOTAL FINANCIAL SOURCES	\$ 43,631	36,880	63,824	65,708
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	80	2,150	2,143	1,500
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,152	1,200	1,198	1,200
Contractual Services	13,073	33,530	30,876	25,876
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(13,881)	-	-	30,000
Fixed Asset Additions	8,060	-	-	-
Total Expenditures	8,484	36,880	34,217	58,576
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 8,484	36,880	34,217	58,576
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 260,322	284,538	284,538	307,114
Less encumbrances, beginning of year	(17,962)	(7,031)	(7,031)	-
Add encumbrances, end of year	7,031	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35,147	(7,860)	29,607	7,132
FUND BALANCE (GAAP), end of year	284,538	269,647	307,114	314,246
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(7,031)	-	-	-
NET FUND BALANCE, end of year	\$ 277,507	269,647	307,114	314,246

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,195	21,500	29,200	23,300
Fines and Forfeitures	-	-	-	-
Interest	4,963	847	1,535	1,455
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	28,158	22,347	30,735	24,755
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	14,053	-	12,465
TOTAL FINANCIAL SOURCES	\$ 28,158	36,400	30,735	37,220
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,508	36,400	16,400	37,220
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(14,900)	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(1,392)	36,400	16,400	37,220
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ (1,392)	36,400	16,400	37,220
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 93,141	107,791	107,791	122,126
Less encumbrances, beginning of year	(14,900)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	29,550	(14,053)	14,335	(12,465)
FUND BALANCE (GAAP), end of year	107,791	93,738	122,126	109,661
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 107,791	93,738	122,126	109,661

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,406	-	-	-
Charges for Services	81,740	71,000	71,000	96,000
Fines and Forfeitures	-	-	-	-
Interest	11,344	3,100	4,700	6,625
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	103,490	74,100	75,700	102,625
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 103,490	74,100	75,700	102,625
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,164	3,870	2,500	4,000
Dues Travel & Training	1,668	3,825	1,150	4,775
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	637	5,100	500	5,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,800	-	10,800
Fixed Asset Additions	9,261	1,500	1,400	-
Total Expenditures	15,730	25,095	5,550	24,675
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,730	25,095	5,550	24,675
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 198,740	286,500	286,500	356,650
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	87,760	49,005	70,150	77,950
FUND BALANCE (GAAP), end of year	286,500	335,505	356,650	434,600
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 286,500	335,505	356,650	434,600

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,016	11,000	13,000	11,000
Fines and Forfeitures	-	-	-	-
Interest	1,709	147	700	235
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,725	11,147	13,700	11,235
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 13,725	11,147	13,700	11,235
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	2,100	5,622	2,450	5,309
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,100	5,622	2,450	5,309
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,100	5,622	2,450	5,309
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,110	43,735	43,735	54,985
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,625	5,525	11,250	5,926
FUND BALANCE (GAAP), end of year	43,735	49,260	54,985	60,911
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 43,735	49,260	54,985	60,911

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,588	25,000	-	25,000
Fines and Forfeitures	-	-	-	-
Interest	1,142	330	170	525
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,730	25,330	170	25,525
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	15,212	-	21,808	-
TOTAL FINANCIAL SOURCES	\$ 19,942	25,330	21,978	25,525
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 19,568	22,849	21,458	22,250
Materials & Supplies	374	1,125	520	1,075
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,942	24,074	21,978	23,425
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 19,942	24,074	21,978	23,425
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,027	16,815	16,815	(4,993)
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(15,212)	1,256	(21,808)	2,100
FUND BALANCE (GAAP), end of year	16,815	18,071	(4,993)	(2,893)
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 16,815	18,071	(4,993)	(2,893)

Governmental Funds

Fund Statement–PA Contingency Fund 262 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,545	20,000	2,650	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	15,545	20,000	2,650	20,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 15,545	20,000	2,650	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,000	-	1,000
Dues Travel & Training	2,650	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	18,500	-	18,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,650	20,000	-	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,650	20,000	-	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,455	17,350	17,350	20,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,895	-	2,650	-
FUND BALANCE (GAAP), end of year	17,350	17,350	20,000	20,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 17,350	17,350	20,000	20,000

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	178	111	70	175
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	178	111	70	175
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	889	-	825
TOTAL FINANCIAL SOURCES	\$ 178	1,000	70	1,000
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	1,000	-	1,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	1,000	-	1,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,807	3,985	3,985	4,055
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	178	(889)	70	(825)
FUND BALANCE (GAAP), end of year	3,985	3,096	4,055	3,230
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,985	3,096	4,055	3,230

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,570	14,500	14,150	14,500
Fines and Forfeitures	-	-	-	-
Interest	885	150	370	210
Hospital Lease	-	-	-	-
Other	15	35	15	35
Total Revenues	14,470	14,685	14,535	14,745
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	7,314	2,925	111	-
TOTAL FINANCIAL SOURCES	\$ 21,784	17,610	14,646	14,745
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,023	1,100	1,200	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	-	-	-	-
Total Expenditures	1,023	1,110	1,200	1,110
Other Financing Uses				
Transfer Out to other funds	20,761	16,500	13,446	12,287
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	20,761	16,500	13,446	12,287
TOTAL FINANCIAL USES	\$ 21,784	17,610	14,646	13,397
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 20,761	13,447	13,447	13,336
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(7,314)	(2,925)	(111)	1,348
FUND BALANCE (GAAP), end of year	13,447	10,522	13,336	14,684
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 13,447	10,522	13,336	14,684

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	41,753	60,000	36,000	44,000
Fines and Forfeitures	-	-	-	-
Interest	9,119	-	3,245	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,872	60,000	39,245	44,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,872	60,000	39,245	44,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	60,000	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	60,000	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	60,000	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 176,575	227,447	227,447	266,692
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,872	-	39,245	44,000
FUND BALANCE (GAAP), end of year	227,447	227,447	266,692	310,692
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 227,447	227,447	266,692	310,692

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	72,456	80,000	71,750	70,000
Fines and Forfeitures	-	-	-	-
Interest	30,058	6,000	8,316	9,070
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	102,514	86,000	80,066	79,070
Other Financing Sources				
Transfer In from other funds	-	2,792	2,791	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	2,792	2,791	-
Fund Balance Used for Operations	-	238,293	-	270,300
TOTAL FINANCIAL SOURCES	\$ 102,514	327,085	82,857	349,370
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	5,382	6,500	8,903	6,500
Dues Travel & Training	3,721	7,430	6,895	8,630
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	59,817	66,155	62,025	84,240
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	247,000	-	250,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	68,920	327,085	77,823	349,370
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 68,920	327,085	77,823	349,370
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 634,312	667,906	667,906	672,940
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	33,594	(238,293)	5,034	(270,300)
FUND BALANCE (GAAP), end of year	667,906	429,613	672,940	402,640
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 667,906	429,613	672,940	402,640

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	38,459	39,000	31,760	37,500
Fines and Forfeitures	-	-	-	-
Interest	12,644	1,900	4,000	3,020
Hospital Lease	-	-	-	-
Other	570	950	600	700
Total Revenues	51,673	41,850	36,360	41,220
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 51,673	41,850	36,360	41,220
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4	250	230	250
Dues Travel & Training	714	15,850	2,150	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	8,001	23,750	21,100	23,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	8,719	39,850	23,480	39,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 8,719	39,850	23,480	39,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 251,031	293,985	293,985	306,865
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	42,954	2,000	12,880	1,370
FUND BALANCE (GAAP), end of year	293,985	295,985	306,865	308,235
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 293,985	295,985	306,865	308,235

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	21,313	154,200	154,200	172,200
Charges for Services	56,190	55,000	38,400	43,250
Fines and Forfeitures	-	-	-	-
Interest	14,815	2,900	4,016	5,240
Hospital Lease	-	-	-	-
Other	155	100	-	100
Total Revenues	92,473	212,200	196,616	220,790
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	39,665	21,596	21,772	33,603
TOTAL FINANCIAL SOURCES	\$ 132,138	233,796	218,388	254,393
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,372	13,151	1,179	12,608
Materials & Supplies	14,791	17,825	15,394	15,175
Dues Travel & Training	29,475	30,170	22,717	30,160
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	71,531	154,650	164,700	181,450
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	14,969	18,000	14,398	15,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	132,138	233,796	218,388	254,393
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 132,138	233,796	218,388	254,393
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 334,373	294,708	294,708	272,936
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(39,665)	(21,596)	(21,772)	(33,603)
FUND BALANCE (GAAP), end of year	294,708	273,112	272,936	239,333
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 294,708	273,112	272,936	239,333

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	8,645	8,400	10,208	9,000
Fines and Forfeitures	-	-	-	-
Interest	2,170	1,100	396	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,815	9,500	10,604	9,420
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	51,372	38,060	-	21,715
TOTAL FINANCIAL SOURCES	\$ 62,187	47,560	10,604	31,135
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	162	1,225	200	1,750
Dues Travel & Training	17,199	22,885	5,450	15,435
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,534	5,200	500	4,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,622	18,250	3,500	8,700
Fixed Asset Additions	29,670	-	-	1,250
Total Expenditures	62,187	47,560	9,650	31,135
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 62,187	47,560	9,650	31,135
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 74,867	23,495	23,495	24,449
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(51,372)	(38,060)	954	(21,715)
FUND BALANCE (GAAP), end of year	23,495	(14,565)	24,449	2,734
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 23,495	(14,565)	24,449	2,734

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,841	17,000	17,000	17,000
Fines and Forfeitures	-	-	-	-
Interest	2,156	500	500	745
Hospital Lease	-	-	-	-
Other	-	100	-	100
Total Revenues	20,997	17,600	17,500	17,845
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 20,997	17,600	17,500	17,845
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,369	12,371	11,500	15,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,061	1,129	1,000	2,000
Fixed Asset Additions	-	3,500	3,430	-
Total Expenditures	3,430	17,000	15,930	17,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,430	17,000	15,930	17,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 37,609	55,176	55,176	56,746
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	17,567	600	1,570	845
FUND BALANCE (GAAP), end of year	55,176	55,776	56,746	57,591
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 55,176	55,776	56,746	57,591

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	86,897	-	83,328	-
Charges for Services	28,944	27,000	28,000	28,000
Fines and Forfeitures	-	-	-	-
Interest	12,000	1,400	3,800	3,890
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	127,841	28,400	115,128	31,890
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	122,035	-	140,897
TOTAL FINANCIAL SOURCES	\$ 127,841	150,435	115,128	172,787
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	82,165	63,099	84,637
Materials & Supplies	165	3,520	700	3,400
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	28,175	64,750	40,000	65,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	113	-	500	19,750
Fixed Asset Additions	-	-	-	-
Total Expenditures	28,453	150,435	104,299	172,787
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 28,453	150,435	104,299	172,787
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 207,687	307,075	307,075	317,904
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	99,388	(122,035)	10,829	(140,897)
FUND BALANCE (GAAP), end of year	307,075	185,040	317,904	177,007
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 307,075	185,040	317,904	177,007

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	84,310	70,178	69,179	91,672
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	27,618	6,095	8,034	10,272
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	111,928	76,273	77,213	101,944
Other Financing Sources				
Transfer In from other funds	869,812	871,062	871,062	1,621,713
\	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	869,812	871,062	871,062	871,713
Fund Balance Used for Operations	1,361	36,794	35,852	761,319
TOTAL FINANCIAL SOURCES	\$ 983,101	984,129	984,127	1,734,976
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	978,005	980,879	980,878	1,723,813
Emergency	-	-	-	-
Other	3,591	3,250	3,249	11,163
Fixed Asset Additions	-	-	-	-
Total Expenditures	981,596	984,129	984,127	1,734,976
Other Financing Uses				
Transfer Out to other funds	1,505	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,505	-	-	-
TOTAL FINANCIAL USES	\$ 983,101	984,129	984,127	1,734,976
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 413,484	412,123	412,123	376,271
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,361)	(36,794)	(35,852)	(11,319)
FUND BALANCE (GAAP), end of year	412,123	375,329	376,271	364,952
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(412,123)	(375,329)	(376,271)	(364,952)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	11,063	2,200	2,895	3,700
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,063	2,200	2,895	3,700
Other Financing Sources				
Transfer In from other funds	869,812	871,062	871,062	871,713
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	869,812	871,062	871,062	871,713
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 880,875	873,262	873,957	875,413
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	869,494	870,745	870,744	871,395
Emergency	-	-	-	-
Other	318	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	869,812	871,063	871,062	871,713
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 869,812	871,063	871,062	871,713
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (16,148)	(5,085)	(5,085)	(2,190)
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,063	2,199	2,895	3,700
FUND BALANCE (GAAP), end of year	(5,085)	(2,886)	(2,190)	1,510
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ 5,085	\$ 2,886	\$ 2,190	\$ (1,510)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2024 Special Obligation Bonds-LETC Fund 307 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	750,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	750,000
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	750,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	723,297
Emergency	-	-	-	-
Other	-	-	-	5,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	728,297
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	728,297
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	21,703
FUND BALANCE (GAAP), end of year	-	-	-	21,703
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ (21,703)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	42,295	41,574
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	2,125	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,141	44,024	44,399	44,959
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	18,025	23,688	23,313	22,472
TOTAL FINANCIAL SOURCES	\$ 68,166	67,712	67,712	67,431
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	66,143	66,165
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	68,166	67,712	67,712	67,431
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 68,166	67,712	67,712	67,431
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 206,716	188,691	188,691	165,378
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(18,025)	(23,688)	(23,313)	(22,472)
FUND BALANCE (GAAP), end of year	188,691	165,003	165,378	142,906
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(188,691)	(165,003)	(165,378)	(142,906)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	8,347	-	8,124	8,635
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,757	8,994	9,532	10,397
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	5,131	4,593	3,478
TOTAL FINANCIAL SOURCES	\$ 12,757	14,125	14,125	13,875
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	12,325	14,125	14,125	13,875
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	12,325	14,125	14,125	13,875
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 12,325	14,125	14,125	13,875
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 102,495	102,927	102,927	98,334
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	432	(5,131)	(4,593)	(3,478)
FUND BALANCE (GAAP), end of year	102,927	97,796	98,334	94,856
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	(102,927)	(97,796)	(98,334)	(94,856)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	5,738	5,811	5,680	5,681
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	350
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,600	6,031	5,927	6,031
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	3,950	4,654	4,757	4,581
TOTAL FINANCIAL SOURCES	\$ 10,550	10,685	10,684	10,612
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	9,145	9,322	9,322	9,293
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,550	10,685	10,684	10,612
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,550	10,685	10,684	10,612
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 27,015	23,065	23,065	18,308
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,950)	(4,654)	(4,757)	(4,581)
FUND BALANCE (GAAP), end of year	23,065	18,411	18,308	13,727
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(23,065)	(18,411)	(18,308)	(13,727)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,505	-	-	-
TOTAL FINANCIAL SOURCES	\$ 1,505	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	1,505	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,505	-	-	-
TOTAL FINANCIAL USES	\$ 1,505	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,505	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,505)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	1,879	2,000	1,860	1,859
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,738	2,410	2,417	2,504
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,312	3,440	3,433	3,146
TOTAL FINANCIAL SOURCES	\$ 6,050	5,850	5,850	5,650
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	6,050	5,850	5,850	5,650
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,050	5,850	5,850	5,650
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,050	5,850	5,850	5,650
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 44,668	42,356	42,356	38,923
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,312)	(3,440)	(3,433)	(3,146)
FUND BALANCE (GAAP), end of year	42,356	38,916	38,923	35,777
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(42,356)	(38,916)	(38,923)	(35,777)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	25,561	12,344	11,220	11,218
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	430
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,629	12,614	12,043	11,648
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	2,080	2,651	3,045
TOTAL FINANCIAL SOURCES	\$ 27,629	14,694	14,694	14,693
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	14,693	14,694	14,694	14,693
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,693	14,694	14,694	14,693
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 14,693	14,694	14,694	14,693
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 47,233	60,169	60,169	57,518
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,936	(2,080)	(2,651)	(3,045)
FUND BALANCE (GAAP), end of year	60,169	58,089	57,518	54,473
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ (60,169)	\$ (58,089)	\$ (57,518)	\$ (54,473)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2024 Neighborhood Improvement District Sewer Bond Fund 394 (Nonmajor Fund)

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	22,705
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	22,705
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	22,705
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	19,445
Emergency	-	-	-	-
Other	-	-	-	3,260
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	22,705
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	22,705
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,073,770	9,638,466	9,397,293	10,222,886
Fines and Forfeitures	-	-	-	-
Interest	342,006	100,440	129,493	138,300
Hospital Lease	-	-	-	-
Other	360,149	407,031	449,744	407,031
Total Revenues	7,775,925	10,145,937	9,976,530	10,768,217
Other Financing Sources				
Transfer In from other funds	-	-	-	120,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	10,300	-	800
Total Other Financing Sources	-	10,300	-	120,800
Fund Balance Used for Operations	-	-	-	1,350,334
TOTAL FINANCIAL SOURCES	\$ 7,775,925	10,156,237	9,976,530	12,239,351
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,202,374	1,762,194	1,444,539	1,910,057
Materials & Supplies	108,278	130,006	127,790	235,210
Dues Travel & Training	3,693	24,625	13,690	34,625
Utilities	414,651	457,470	434,539	463,249
Vehicle Expense	13,996	24,490	18,600	28,608
Equip & Bldg Maintenance	686,893	649,727	531,661	1,486,320
Contractual Services	4,930,477	5,834,537	5,411,731	6,035,494
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	12,000
Other	65,366	105,617	91,931	303,288
Fixed Asset Additions	32,440	897,557	877,009	1,730,500
Total Expenditures	7,458,168	9,897,223	8,951,490	12,239,351
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,458,168	9,897,223	8,951,490	12,239,351
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 6,254,892	6,823,618	6,823,618	7,435,540
Less encumbrances, beginning of year	(171,840)	(413,118)	(413,118)	-
Add encumbrances, end of year	413,118	-	-	-
Proprietary adjustment to full accrual	9,691	-	-	-
Fund Balance Increase (Decrease) resulting from operations	317,757	259,014	1,025,040	(1,350,334)
FUND BALANCE (GAAP), end of year	6,823,618	6,669,514	7,435,540	6,085,206
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,823,618	6,669,514	7,435,540	6,085,206

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,007,240	5,170,845	4,947,430	5,556,722
Fines and Forfeitures	-	-	-	-
Interest	127,307	40,000	42,068	40,000
Hospital Lease	-	-	-	-
Other	328,247	400,000	438,362	400,000
Total Revenues	4,462,794	5,610,845	5,427,860	5,996,722
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	108,784	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,571,578	5,610,845	5,427,860	5,996,722
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	405	450	405	450
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	4,563,718	5,398,097	5,019,320	5,517,718
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	7,455	33,000	22,336	33,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,571,578	5,431,547	5,042,061	5,551,168
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,571,578	5,431,547	5,042,061	5,551,168
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,029,797	1,921,013	1,921,013	2,306,812
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(108,784)	179,298	385,799	445,554
FUND BALANCE (GAAP), end of year	1,921,013	2,100,311	2,306,812	2,752,366
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,921,013	2,100,311	2,306,812	2,752,366

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	255,239	276,265	263,010	276,780
Fines and Forfeitures	-	-	-	-
Interest	16,698	5,000	5,700	7,435
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	271,937	281,265	268,710	284,215
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,557	5,190	7,350	31,548
TOTAL FINANCIAL SOURCES	\$ 276,494	286,455	276,060	315,763
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	276,494	286,455	276,060	315,763
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	276,494	286,455	276,060	315,763
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 276,494	286,455	276,060	315,763
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 340,439	335,882	335,882	328,532
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,557)	(5,190)	(7,350)	(31,548)
FUND BALANCE (GAAP), end of year	335,882	330,692	328,532	296,984
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 335,882	330,692	328,532	296,984

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,771,470	2,349,220	2,344,717	2,941,086
Fines and Forfeitures	-	-	-	-
Interest	50,627	14,000	20,615	21,795
Hospital Lease	-	-	-	-
Other	24,871	-	4,350	-
Total Revenues	1,846,968	2,363,220	2,369,682	2,962,881
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	10,300	-	800
Total Other Financing Sources	-	10,300	-	800
Fund Balance Used for Operations	-	483,006	52,225	183,402
TOTAL FINANCIAL SOURCES	\$ 1,846,968	2,856,526	2,421,907	3,147,083
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,202,374	1,762,194	1,444,539	1,910,057
Materials & Supplies	107,873	129,456	127,385	234,660
Dues Travel & Training	3,693	24,625	13,690	34,625
Utilities	16,570	23,856	19,958	29,112
Vehicle Expense	13,996	24,490	18,600	28,608
Equip & Bldg Maintenance	270,994	415,746	404,780	388,220
Contractual Services	90,265	149,985	116,351	173,863
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	12,000
Other	57,911	72,617	69,595	178,438
Fixed Asset Additions	32,440	242,557	207,009	157,500
Total Expenditures	1,796,116	2,856,526	2,421,907	3,147,083
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,796,116	2,856,526	2,421,907	3,147,083
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,087,624	1,177,033	1,177,033	1,076,459
Less encumbrances, beginning of year	(19,250)	(48,349)	(48,349)	-
Add encumbrances, end of year	48,349	-	-	-
Proprietary adjustment to full accrual	9,458	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,852	(483,006)	(52,225)	(183,402)
FUND BALANCE (GAAP), end of year	1,177,033	645,678	1,076,459	893,057
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,177,033	645,678	1,076,459	893,057

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	392,840	425,193	425,193	599,651
Fines and Forfeitures	-	-	-	-
Interest	67,614	20,500	27,195	30,170
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	460,454	445,693	452,388	629,821
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	458,179
TOTAL FINANCIAL SOURCES	\$ 460,454	445,693	452,388	1,088,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	356,390	145,000	40,000	1,088,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	35,000	50,000	-
Total Expenditures	356,390	180,000	90,000	1,088,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 356,390	180,000	90,000	1,088,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,231,455	1,547,698	1,547,698	1,545,317
Less encumbrances, beginning of year	(152,590)	(364,769)	(364,769)	-
Add encumbrances, end of year	364,769	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	104,064	265,693	362,388	(458,179)
FUND BALANCE (GAAP), end of year	1,547,698	1,448,622	1,545,317	1,087,138
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,547,698	1,448,622	1,545,317	1,087,138

Internal Service Funds

Fund Statement—Utilities Fund 621

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	423,543	433,614	433,614	433,614
Fines and Forfeitures	-	-	-	-
Interest	10,715	3,200	4,225	4,960
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	434,258	436,814	437,839	438,574
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 434,258	436,814	437,839	438,574
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	398,081	433,614	414,581	434,137
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	398,081	433,614	414,581	434,137
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 398,081	433,614	414,581	434,137
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 147,876	184,053	184,053	207,311
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,177	3,200	23,258	4,437
FUND BALANCE (GAAP), end of year	184,053	187,253	207,311	211,748
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 184,053	187,253	207,311	211,748

Internal Service Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	30,000	30,000	-
Fines and Forfeitures	-	-	-	-
Interest	4,152	1,180	890	1,180
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,032	7,031
Total Revenues	11,183	38,211	37,922	8,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	48,326	50,870	48,959	1,989
TOTAL FINANCIAL SOURCES	\$ 59,509	89,081	86,881	10,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	100	-	100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	59,509	88,981	86,881	10,100
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	59,509	89,081	86,881	10,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 59,509	89,081	86,881	10,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 100,018	51,925	51,925	2,966
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	233	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(48,326)	(50,870)	(48,959)	(1,989)
FUND BALANCE (GAAP), end of year	51,925	1,055	2,966	977
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 51,925	1,055	2,966	977

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,443	400	525	400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,443	400	525	400
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 1,443	400	525	400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,221	31,664	31,664	32,189
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,443	400	525	400
FUND BALANCE (GAAP), end of year	31,664	32,064	32,189	32,589
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 31,664	32,064	32,189	32,589

Internal Service Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	873,845	873,845	305,310
Fines and Forfeitures	-	-	-	-
Interest	51,836	16,020	23,285	32,220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	201,836	889,865	897,130	337,530
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	1,235,470
TOTAL FINANCIAL SOURCES	\$ 201,836	889,865	897,130	1,573,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	620,000	620,000	1,573,000
Total Expenditures	-	620,000	620,000	1,573,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	620,000	620,000	1,573,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,083,951	1,285,787	1,285,787	1,562,917
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	201,836	269,865	277,130	(1,235,470)
FUND BALANCE (GAAP), end of year	1,285,787	1,555,652	1,562,917	327,447
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,285,787	1,555,652	1,562,917	327,447

Internal Service Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	73,438	79,484	79,484	109,723
Fines and Forfeitures	-	-	-	-
Interest	11,614	140	4,990	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	85,052	79,624	84,474	109,863
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 85,052	79,624	84,474	109,863
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 203,511	288,563	288,563	373,037
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	85,052	79,624	84,474	109,863
FUND BALANCE (GAAP), end of year	288,563	368,187	373,037	482,900
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 288,563	368,187	373,037	482,900

Internal Service Funds

Fund Statement –Child Care Fund 650

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	120,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	120,000
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	120,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	120,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	120,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	120,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,595	769	1,193	1,219
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,595	769	1,193	1,219
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	6,019	10,591	10,163	8,955
TOTAL FINANCIAL SOURCES	\$ 9,614	11,360	11,356	10,174
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	9,614	11,360	11,356	10,174
Fixed Asset Additions	-	-	-	-
Total Expenditures	9,614	11,360	11,356	10,174
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 9,614	11,360	11,356	10,174
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 80,088	74,069	74,069	63,906
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(6,019)	(10,591)	(10,163)	(8,955)
FUND BALANCE (GAAP), end of year	74,069	63,478	63,906	54,951
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$ 36,398	25,807	26,235	17,280

Trust Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,418	270	510	430
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,418	270	510	430
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	334	94	570
TOTAL FINANCIAL SOURCES	\$ 1,418	604	604	1,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	302	604	604	1,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	302	604	604	1,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 302	604	604	1,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,022	31,138	31,138	31,044
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,116	(334)	(94)	(570)
FUND BALANCE (GAAP), end of year	31,138	30,804	31,044	30,474
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ (1,262)	(1,596)	(1,356)	(1,926)

Trust Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	257	49	93	79
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	257	49	93	79
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 257	49	93	79
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,408	5,665	5,665	5,758
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	257	49	93	79
FUND BALANCE (GAAP), end of year	5,665	5,714	5,758	5,837
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 394	443	487	566

Trust Funds

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

	2023 Actual	2024 Budget	2024 Estimated	2025 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,920	450	590	710
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,920	450	590	710
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	7,392	10,306	10,162	8,464
TOTAL FINANCIAL SOURCES	\$ 9,312	10,756	10,752	9,174
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	9,312	10,756	10,752	9,174
Fixed Asset Additions	-	-	-	-
Total Expenditures	9,312	10,756	10,752	9,174
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 9,312	10,756	10,752	9,174
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 44,658	37,266	37,266	27,104
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(7,392)	(10,306)	(10,162)	(8,464)
FUND BALANCE (GAAP), end of year	37,266	26,960	27,104	18,640
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 37,266	26,960	27,104	18,640



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 55 FTE, or 10%.

General Government Operations—Approximately 15 FTE permanent positions (net) have been added over the past 10 years, a 15% increase. The 2025 budget includes a net increase of 3.25 FTE: a new 1.0 FTE Administrative Coordinator in Human Resources, 0.25 FTE to convert a part-time Purchasing Assistant to a full-time Buyer in Purchasing, 1.0 FTE Deputy Treasurer in Treasurer, moving 1.0 FTE Security Technician to Facilities Management, 1.0 FTE additional Programmer in IT, and 1.0 FTE Appraiser Apprentice in Assessment.

Public Safety—Approximately 26 FTE positions (net) have been added over the past 10 years, an 8% 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 2025 budget includes several new permanent positions: 1.0 FTE Deputy Court Marshal position for the Circuit Court; 1.0 FTE Resource Coordinator, 1.0 FTE Director of Academy & After Academy Training, 1.0 FTE After Academy Coordinator, and 1.0 FTE Generalist Instructor for Sheriff; 1.0 FTE Witness Location Investigator & 0.25 FTE Intern for Prosecuting Attorney; and 0.25 FTE to change an Administrative Tech II from part-time to full-time in Joint Communications.

Grant funded positions are reflected according to the remaining approved grant period, which is less than a full year because the grant period does not align with the County's fiscal year. Accordingly, a combined reduction of 3.75 FTE has been reflected.

Environment, Protective Inspection, & Infrastructure— The 2025 budget reflects the addition of 0.89 FTE, increasing the number of hours for a Temporary Road Maintenance Worker by 0.39 FTE in Road & Bridge and adding a 0.5 FTE Stormwater intern in Resource Management. Over the past ten-year period, total FTEs have increased by .03% or .03 FTE.

Health and Community Services— Approximately 4 FTE have been added over the past 10 years, a 105% 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 2025 budget does not include any additional FTE from the prior year.

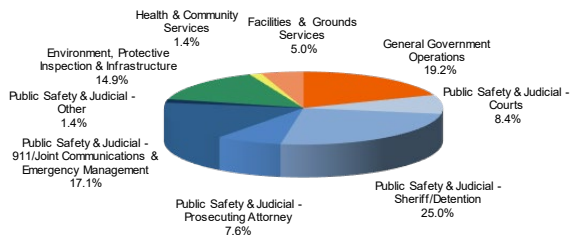
Facilities and Grounds Services—Ten (10) FTE have been added over the past 10 years, which represents a 53% increase. The 2025 budget includes an additional 3.0 FTE. There were 2 FTE transferred from the General Fund: 1.0 FTE Senior Facilities Maintenance Tech from JJC and 1.0 FTE Security Technician from IT. Facilities Management is also requesting an additional 1.0 FTE Custodian.

Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2025 FTE	DEPT NO	DEPT NAME	2025 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	8.00	1261	GF Prosecuting Attorney	35.45
1115	HR & Risk Mgmt Operations	7.00	1262	GF Pros Attny Victim Witness	5.91
1118	Purchasing	5.00	1263	Pros Attny Child Support Enf	3.00
1121	County Commission	5.19	2610	Pros Attny Tax Colletion	0.40
1126	County Counselor	4.00	2903	LEST Prosecuting Attorney	0.00
1131	GF County Clerk Operations	3.00			44.76
1132	GF Election and VR Operations	10.63	<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>		
1140	Treasurer	4.75	2701	BOCO Joint Comm 911 Operations	71.16
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	0.00	2711	BOCO Joint Comm Administration	10.38
1173	GF IT Software Development	8.00		Total	100.24
1174	GF IT Technical Support	10.63	<u>Public Safety & Judicial - Other</u>		
1176	GF IT GIS	3.00	1200	Public Administrator	8.45
1194	GF IT Mail Services	2.00			8.45
2010	Assessment	18.83	<u>Environment, Protective Inspection & Infrastructure</u>		
2110	Collector Tax Maint Fnd Activity	0.08	1360	GF RM Solid Waste	0.25
		112.35	1710	GF RM Land Use Planning	5.41
<u>Public Safety & Judicial - Courts</u>			1711	GF RM Administration	1.13
1210	GF Court Operations	29.73	1720	GF RM Building Inspection	7.00
1221	GF Circuit Clerk	5.00	1725	GF RM Stormwater Planning	2.08
1241	GF Juvenile Office	3.92	2040	R&B Road Maintenance	46.77
1242	GF Juvenile Detention	4.28	2042	R&B Fleet Mntc Operations	6.24
1243	GF Juvenile Grants	4.00	2043	R&B Traffic/Sign	2.00
1244	GF Court Ops Grants	0.80	2044	R&B Administration	4.00
1245	GF Treatment Court Grants	0.00	2045	R&B RM Road Inspection	4.00
2831	Drug Court Fund Veterans Court	0.25	2046	R&B RM Stormwater Planning	2.08
2870	JJ Prsrvtn Juvenile Office	0.50	2080	R&B RM Administration	0.87
2871	JJ Prsrvtn Juvenile Detention	1.00	2081	R&B RM Engineering	5.43
2904	LEST Alt Sentencing Programs	0.00			87.26
2908	LEST Court Ops/Alt Sent Prog	0.00	<u>Health & Community Services</u>		
		49.48	1420	GF Community Services Admin	1.90
<u>Public Safety & Judicial - Sheriff/Corrections</u>			2130	CMTYHLTHFND Comm Service Admin	0.00
1228	GF Sheriff/Detention Administration	33.65	2160	CSF Community Services Admin	6.29
1251	GF Sheriff Operations	58.00			8.19
1253	GF Sheriff Grants	4.25	<u>Facilities & Grounds Services</u>		
1255	GF Detention Operations	47.96	6100	FM Building Maintenance	8.00
2901	LEST Sheriff Operations	0.00	6101	FM Housekeping & Custodial Svcs	12.00
2902	LEST Detention Operations	0.00	6103	Facilities Security	1.00
2709	LEST Sheriff/Detention Admin	0.00	6104	FM Grounds Maintenance	4.00
2910	LEST Sheriff Training Admin	1.00	6105	FM Administration	4.00
2911	LEST Academy	0.00	6108	FM Construction Management	0.00
2912	LEST POST Academy	2.00			29.00
		146.86	<u>Grand Total</u>		
					586.59

2025 Budgeted FTE Positions



Personnel Summary

Summary of Personnel by Fund—10 Years

FUND	DEPT NO	DEPT NAME	2016	2017	2018	2019
100	1110	Auditor	6.00	6.00	6.00	7.00
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	5.25	5.25	5.25	5.00
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	10.60	7.33	8.48	7.32
100	1140	Treasurer	3.75	3.75	3.75	3.75
100	1150	GF Collector	8.25	8.25	8.24	8.24
100	1160	GF Recorder	8.00	8.00	8.00	7.00
100	1170	GF IT Administration	18.63	18.63	19.63	19.63
100	1171	GF IT Facilities Security	-	-	1.00	1.00
100	1173	GF IT Software Development	-	-	-	-
100	1174	GF IT Technical Support	-	-	-	-
100	1176	GF IT GIS	2.00	3.00	3.00	3.00
100	1194	GF IT Mail Services	2.00	2.00	2.00	2.00
100	1200	Public Administrator	7.25	7.25	8.25	8.25
100	1210	GF Court Operations	22.50	22.50	22.72	22.72
100	1221	GF Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	GF Juvenile Office	4.44	4.60	4.31	3.73
100	1242	GF Juvenile Detention	5.67	5.27	4.55	4.21
100	1243	GF Juvenile Grants	2.80	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	67.90	67.90	68.90	73.26
100	1253	GF Sheriff Grants	2.00	2.00	2.00	2.00
100	1255	GF Detention Operations	61.56	51.73	51.73	47.73
100	1256	Sheriff/Corr BLDG HK/Maint	2.00	-	-	-
100	1261	GF Prosecuting Attorney	25.50	25.60	26.60	25.60
100	1262	GF Pros Atrny Victim Witness	5.48	5.48	5.48	5.48
100	1263	Pros Attorny Child Support Enf	3.00	3.00	3.00	3.00
100	1360	GF RM Solid Waste	0.25	0.25	0.25	0.25
100	1420	GF Community Services Admin	0.35	0.25	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			308.80	294.46	299.81	296.84

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

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2020	2021	2022	2023	2024	2025	2024-2025 Change
7.00	7.00	7.00	8.00	8.00	8.00	-
4.00	4.00	4.00	4.00	6.00	7.00	1.00
3.75	3.75	4.75	4.75	4.75	5.00	0.25
5.00	4.75	5.00	5.19	5.19	5.19	-
4.00	4.00	4.00	4.00	4.00	4.00	-
3.75	4.00	5.13	5.13	3.00	3.00	-
9.82	7.32	7.32	7.32	10.63	10.63	-
3.75	3.75	3.75	3.75	3.75	4.75	1.00
9.24	9.24	9.24	9.24	9.24	9.24	-
7.00	7.00	7.00	7.00	7.00	7.00	-
20.63	4.00	5.00	5.00	6.00	6.00	-
1.00	1.06	1.04	1.04	1.00	-	(1.00)
-	9.00	8.00	8.00	7.00	8.00	1.00
-	7.63	9.63	10.13	10.63	10.63	-
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	8.75	8.75	8.75	8.45	(0.30)
22.72	22.72	22.72	23.09	23.09	29.73	6.64
5.00	5.00	5.00	5.00	5.00	5.00	-
3.92	3.92	3.92	3.92	3.92	3.92	-
4.21	4.21	5.21	5.21	5.21	4.28	(0.93)
2.80	2.00	2.00	2.00	5.00	4.00	a (1.00)
-	0.80	0.80	0.80	0.80	0.80	-
-	-	0.50	-	-	-	-
-	28.44	28.32	30.65	30.65	33.65	3.00
74.75	46.00	46.00	46.00	46.00	58.00	12.00
2.00	5.00	6.00	7.00	7.00	4.25	a (2.75)
47.69	46.00	46.00	45.96	45.96	47.96	2.00
-	-	-	-	-	-	-
27.20	27.20	26.95	29.20	29.20	35.45	6.25
5.72	5.91	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	1.90	1.65
5.18	4.75	4.75	5.41	5.41	5.41	-
-	1.13	1.13	1.13	1.13	1.13	-
6.44	6.00	6.00	6.00	7.00	7.00	-
1.50	1.83	1.83	1.83	1.83	2.08	0.25
-	-	0.63	-	-	-	-
304.82	304.16	311.77	318.91	326.55	355.61	29.06

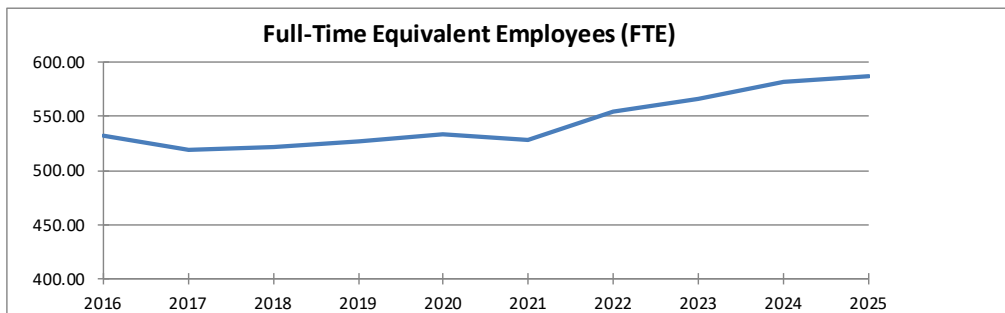
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FUND	DEPT NO	DEPT NAME	2016	2017	2018	2019
201	2010	Assessment	16.75	16.75	16.75	16.75
204	2040	R&B Road Maintenance	58.48	58.48	58.48	57.23
204	2042	R&B Fleet Mntc Operations	-	-	-	-
204	2043	R&B Traffic/Sign	-	-	-	-
204	2044	R&B Administration	-	-	-	-
204	2045	R&B RM Road Inspection	13.88	13.88	13.88	11.63
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	0.73	0.45	0.45	0.60
216	2160	CSF Community Services Admin	2.92	3.30	3.30	4.15
255	2550	Sheriff Revolving Fnd Activity	1.00	1.00	-	-
261	2610	Pros Attorny Tax Colletion	1.50	0.40	0.40	0.40
270	2701	BOCO Joint Comm 911 Operations	57.86	57.38	57.38	68.13
270	2702	Emergency Mgmt Operations	7.00	7.00	7.00	7.00
270	2703	911/EM IT Administration	8.00	8.00	7.00	7.00
270	2704	BOCO Joint Comm Raido Ops	2.00	2.70	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	0.80	0.30	0.30
287	2870	JJ Prsrvtn Juvenile Office	-	-	-	-
287	2871	JJ Prsrvtn Juvenile Detention	-	-	-	-
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	6.00	6.00
290	2908	LEST Court Ops/Alt Sent Prog	-	-	-	-
290	2909	LEST Sheriff/Detention Admin	-	-	-	-
290	2910	LEST Sheriff Training Admin	-	-	-	-
290	2912	LEST POST Academy	-	-	-	-
Special Revenue Funds Total			204.08	203.22	201.22	209.47
610	6100	FM Building Maintenance	8.00	9.00	9.00	9.00
610	6101	FM Housekeping & Custodial Svcs	8.00	9.00	9.00	9.00
610	6103	Facilities Security	1.00	1.00	-	-
610	6104	FM Grounds Maintenance	2.00	3.00	3.00	3.00
610	6105	FM Administration	-	-	-	-
Internal Service Funds Total			19.00	22.00	21.00	21.00
Grand Total			<u>531.88</u>	<u>519.68</u>	<u>522.03</u>	<u>527.31</u>

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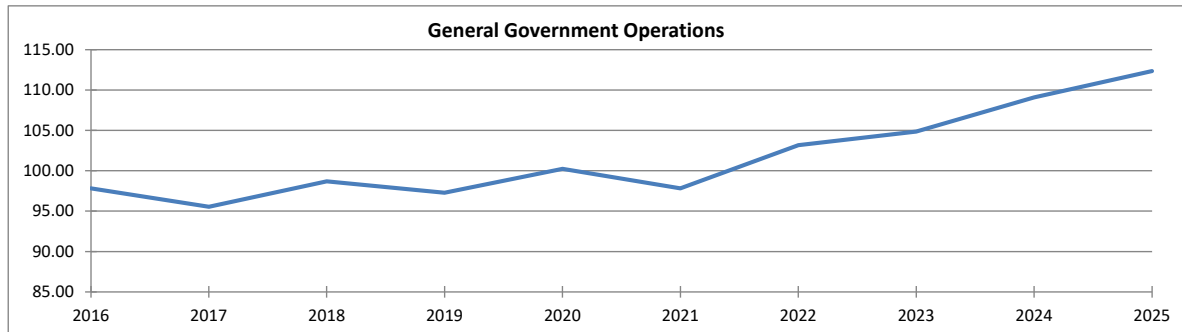
2020	2021	2022	2023	2024	2025	2024-2025 Change
16.23	16.23	17.23	17.23	17.83	18.83	1.00
57.23	46.00	46.05	46.05	46.38	46.77	0.39
-	5.00	5.24	5.24	6.24	6.24	-
-	2.00	2.00	2.00	2.00	2.00	-
-	3.50	3.50	4.00	4.00	4.00	-
11.63	4.00	4.00	4.00	4.00	4.00	-
1.50	1.83	1.83	1.83	1.83	2.08	0.25
-	0.87	0.87	0.87	0.87	0.87	-
-	5.59	5.59	5.42	5.43	5.43	-
0.08	0.08	0.08	0.08	0.08	0.08	-
0.60	0.60	0.60	0.60	1.60	-	(1.60)
4.15	4.34	5.34	6.34	6.34	6.29	(0.05)
-	-	-	-	-	-	-
0.40	0.40	0.40	0.40	0.40	0.40	-
68.63	57.16	71.90	71.41	71.16	71.16	-
7.00	6.83	7.00	7.50	8.00	8.00	-
6.00	-	-	-	-	-	-
2.70	3.70	3.70	3.70	3.70	3.70	-
-	6.00	6.00	7.00	7.00	7.00	-
-	7.63	7.63	8.13	10.13	10.38	0.25
0.30	0.30	0.30	0.25	0.25	0.25	-
-	-	-	-	0.50	0.50	-
-	-	-	1.00	1.00	1.00	-
14.00	12.00	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	3.00	3.00	3.00	3.00	-	(3.00)
-	3.00	3.00	3.00	3.00	-	(3.00)
-	2.00	2.00	2.00	2.00	-	(2.00)
-	-	-	-	-	1.00	1.00
-	-	-	-	-	2.00	2.00
207.45	203.06	220.26	224.05	229.74	201.98	(27.76)
9.00	6.00	6.00	6.00	7.00	8.00	1.00
9.00	9.00	10.00	10.00	11.00	12.00	1.00
-	-	-	-	-	1.00	1.00
3.00	3.00	3.00	3.00	4.00	4.00	-
-	3.00	3.00	4.00	4.00	4.00	-
21.00	21.00	22.00	23.00	26.00	29.00	3.00
533.27	528.22	554.03	565.96	582.29	586.59	4.30



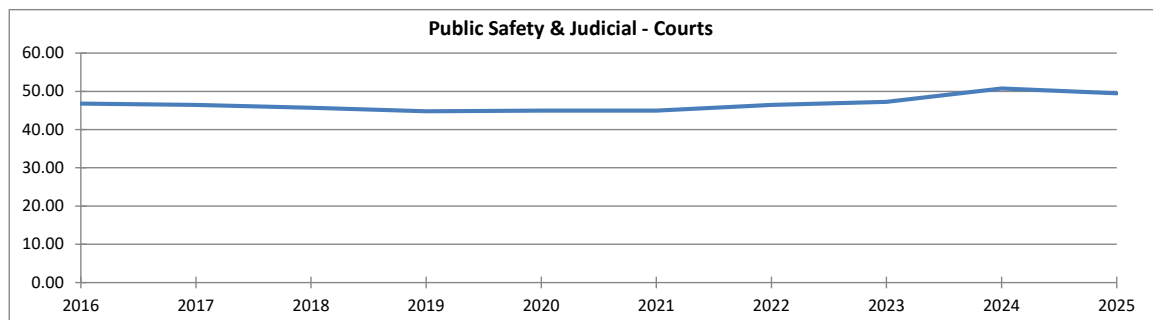
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government Operations											
1110	Auditor	6.00	6.00	6.00	7.00	7.00	7.00	7.00	8.00	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	6.00	7.00
1118	Purchasing	3.75	3.75	3.75	3.75	3.75	3.75	4.75	4.75	4.75	5.00
1121	County Commission	5.25	5.25	5.25	5.00	5.00	4.75	5.00	5.19	5.19	5.19
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	4.00	5.13	5.13	3.00	3.00
1132	GF Election and VR Operations	10.60	7.33	8.48	7.32	9.82	7.32	7.32	7.32	10.63	10.63
1133	GF Election Activities	-	-	-	-	-	-	-	-	-	-
1140	Treasurer	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.75
1150	GF Collector	8.25	8.25	8.24	8.24	9.24	9.24	9.24	9.24	9.24	9.24
1160	GF Recorder	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
1170	GF IT Administration	18.63	18.63	19.63	19.63	20.63	4.00	5.00	5.00	6.00	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	8.00
1174	GF IT Technical Support	-	-	-	-	-	7.63	9.63	10.13	10.63	10.63
1176	GF IT GIS	2.00	3.00	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	16.23	16.23	17.23	17.23	17.83	18.83
2110	Collector Tax Maint Fnd Activity	1.08	1.08	1.08	1.08	0.08	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-
	Total	97.81	95.54	98.68	97.27	100.25	97.81	103.16	104.86	109.10	112.35

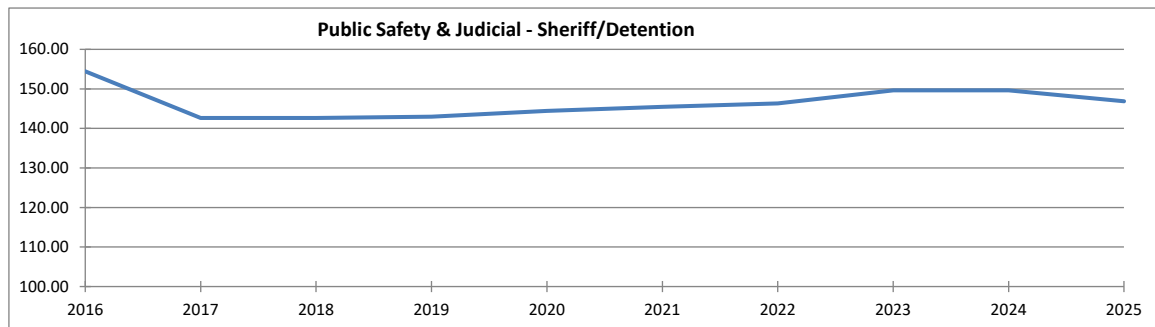


		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety & Judicial - Courts											
1210	GF Court Operations	22.50	22.50	22.72	22.72	22.72	22.72	22.72	23.09	23.09	29.73
1221	GF Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	GF Juvenile Office	4.44	4.60	4.31	3.73	3.92	3.92	3.92	3.92	3.92	3.92
1242	GF Juvenile Detention	5.67	5.27	4.55	4.21	4.21	4.21	5.21	5.21	5.21	4.28
1243	GF Juvenile Grants	2.80	2.80	2.80	2.80	2.80	2.00	2.00	2.00	5.00	4.00
1244	GF Court Ops Grants	-	-	-	-	-	0.80	0.80	0.80	0.80	0.80
1245	GF Treatment Court Grants	-	-	-	-	-	-	0.50	-	-	-
2831	Drug Court Fund Veterans Court	0.88	0.80	0.30	0.30	0.30	0.30	0.30	0.25	0.25	0.25
2870	JJ Prsrvtm Juvenile Office	-	-	-	-	-	-	-	-	0.50	0.50
2871	JJ Prsrvtm Juvenile Detention	-	-	-	-	-	-	-	1.00	1.00	1.00
2904	LEST Alt Sentencing Programs	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	46.79	46.47	45.68	44.76	44.95	44.95	46.45	47.27	50.77	49.48



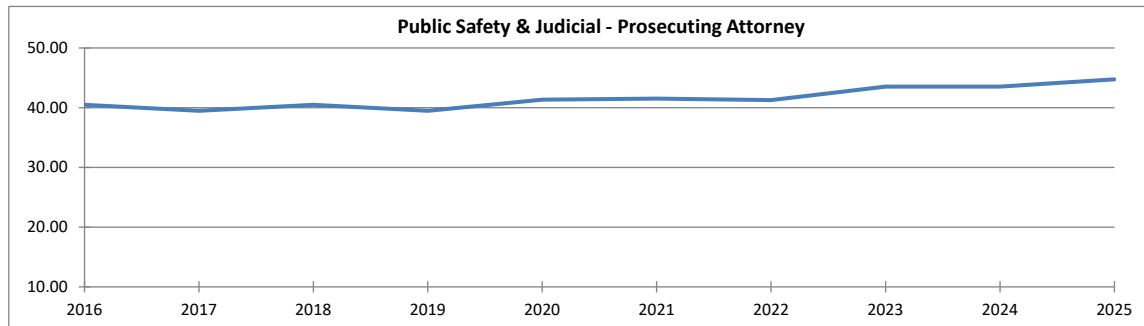
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Dept. No	Department Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety & Judicial - Sheriff/Detention											
1228	GF Sheriff/Detention Administration	-	-	-	-	-	28.44	28.32	30.65	30.65	33.65
1251	GF Sheriff Operations	67.90	67.90	68.90	73.26	74.75	46.00	46.00	46.00	46.00	58.00
1253	GF Sheriff Grants	2.00	2.00	2.00	2.00	2.00	5.00	6.00	7.00	7.00	4.25
1255	GF Detention Operations	61.56	51.73	51.73	47.73	47.69	46.00	46.00	45.96	45.96	47.96
1256	Sheriff/Corr BLDG HK/Maint	2.00	-	-	-	-	-	-	-	-	-
2550	Sheriff Revolving Fnd Activity	1.00	1.00	-	-	-	-	-	-	-	-
2901	LEST Sheriff Operations	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	-
2709	LEST Sheriff/Detention Admin	-	-	-	-	-	2.00	2.00	2.00	2.00	-
2910	LEST Sheriff Training Admin	-	-	-	-	-	-	-	-	-	1.00
2912	LEST POST Academy	-	-	-	-	-	-	-	-	-	2.00
Total		154.46	142.63	142.63	142.99	144.44	145.44	146.32	149.61	149.61	146.86



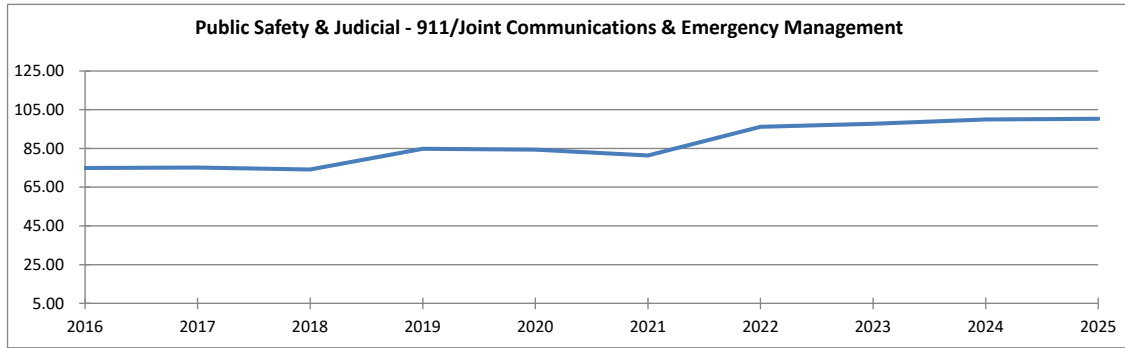
Public Safety & Judicial - Prosecuting Attorney

		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
1261	GF Prosecuting Attorney	25.50	25.60	26.60	25.60	27.20	27.20	26.95	29.20	29.20	35.45
1262	GF Pros Atrny Victim Witness	5.48	5.48	5.48	5.48	5.72	5.91	5.91	5.91	5.91	5.91
1263	Pros Atrny 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 Atrny Tax Colletion	1.50	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2903	LEST Prosecuting Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
Total		40.48	39.48	40.48	39.48	41.32	41.51	41.26	43.51	43.51	44.76

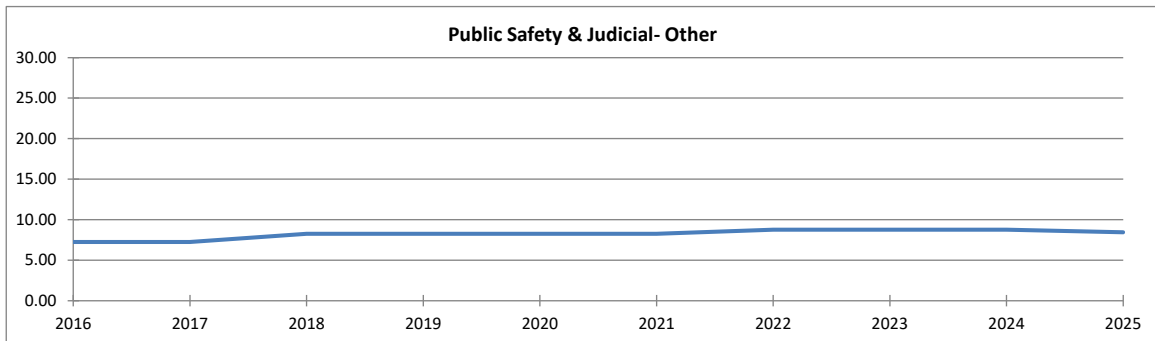


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Dept. No	Department Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety & Judicial - 911/Joint Communications & Emergency Management											
2701	BOCO Joint Comm 911 Operations	57.86	57.38	57.38	68.13	68.63	57.16	71.90	71.41	71.16	71.16
2702	Emergency Mgmt Operations	7.00	7.00	7.00	7.00	7.00	6.83	7.00	7.50	8.00	8.00
2703	911/EM IT Administration	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	3.70
2709	911/EM IT Technical Support	-	-	-	-	-	6.00	6.00	7.00	7.00	7.00
2711	BOCO Joint Comm Administration	-	-	-	-	-	7.63	7.63	8.13	10.13	10.38
Total		74.86	75.08	74.08	84.83	84.33	81.32	96.23	97.74	99.99	100.24

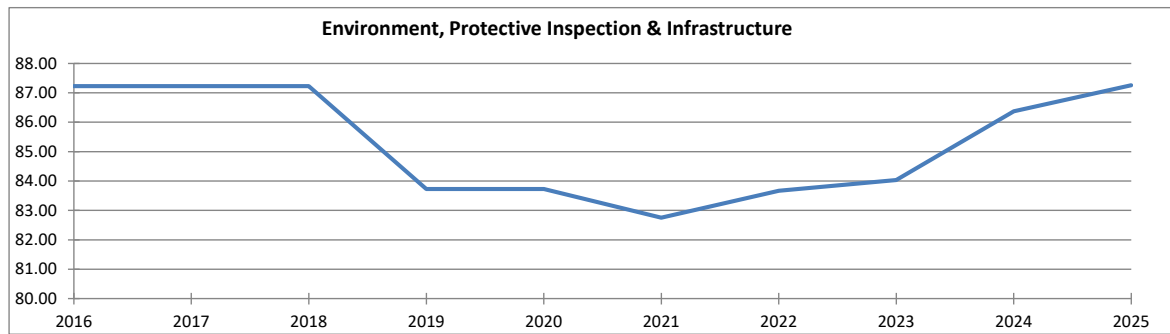


		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety & Judicial - Other											
1200	Public Administrator	7.25	7.25	8.25	8.25	8.25	8.25	8.75	8.75	8.75	8.45
Total		7.25	7.25	8.25	8.25	8.25	8.25	8.75	8.75	8.75	8.45

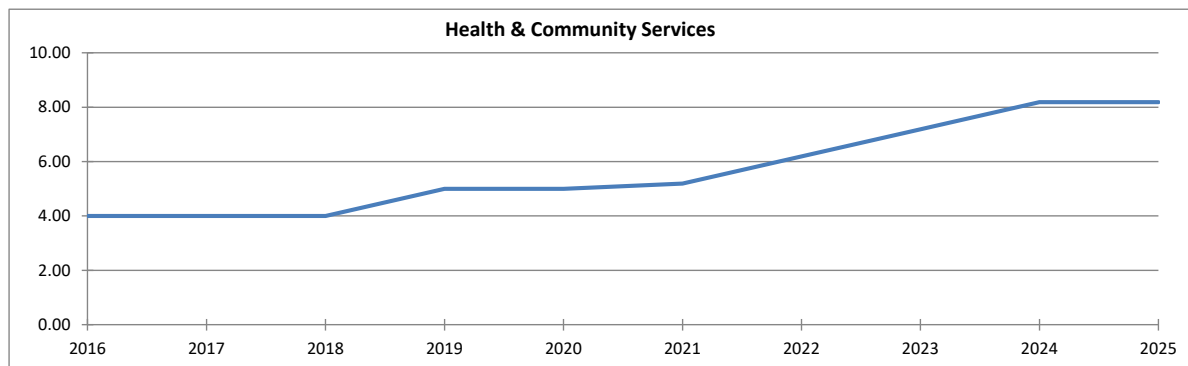


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Dept. No	Department Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<u>Environment, Protective Inspection & Infrastructure</u>											
1360	GF RM Solid Waste	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	GF RM Land Use Planning	5.18	5.18	5.18	5.18	5.18	4.75	4.75	5.41	5.41	5.41
1711	GF RM Administration	-	-	-	-	-	1.13	1.13	1.13	1.13	1.13
1720	GF RM Building Inspection	6.44	6.44	6.44	6.44	6.44	6.00	6.00	6.00	7.00	7.00
1725	GF RM Stormwater Planning	1.50	1.50	1.50	1.50	1.50	1.83	1.83	1.83	1.83	2.08
1740	On-site Waste Water	-	-	-	-	-	-	0.63	-	-	-
2040	R&B Road Maintenance	58.48	58.48	58.48	57.23	57.23	46.00	46.05	46.05	46.38	46.77
2042	R&B Fleet Mntc Operations	-	-	-	-	-	5.00	5.24	5.24	6.24	6.24
2043	R&B Traffic/Sign	-	-	-	-	-	2.00	2.00	2.00	2.00	2.00
2044	R&B Administration	-	-	-	-	-	3.50	3.50	4.00	4.00	4.00
2045	R&B RM Road Inspection	13.88	13.88	13.88	11.63	11.63	4.00	4.00	4.00	4.00	4.00
2046	R&B RM Stormwater Planning	1.50	1.50	1.50	1.50	1.50	1.83	1.83	1.83	1.83	2.08
2081	R&B RM Administration	-	-	-	-	-	0.87	0.87	0.87	0.87	0.87
2082	R&B RM Engineering	-	-	-	-	-	5.59	5.59	5.42	5.43	5.43
Total		87.23	87.23	87.23	83.73	83.73	82.75	83.67	84.03	86.37	87.26

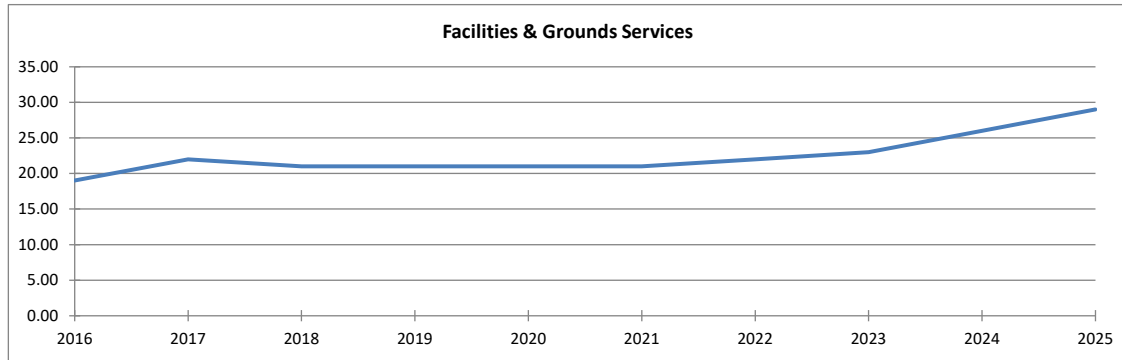


		2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
<u>Health & Community Services</u>											
1420	GF Community Services Admin	0.35	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.90
2130	CMTYHLTHFND Comm Service Admin	0.73	0.45	0.45	0.60	0.60	0.60	0.60	0.60	1.60	-
2160	CSF Community Services Admin	2.92	3.30	3.30	4.15	4.15	4.34	5.34	6.34	6.34	6.29
Total		4.00	4.00	4.00	5.00	5.00	5.19	6.19	7.19	8.19	8.19



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Dept. No	Department Name	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Facilities & Grounds Services											
6100	FM Building Maintenance	8.00	9.00	9.00	9.00	9.00	6.00	6.00	6.00	7.00	8.00
6101	FM Housekeeping & Custodial Svcs	8.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	11.00	12.00
6103	Facilities Security	1.00	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	4.00
6105	FM Administration	-	-	-	-	-	3.00	3.00	4.00	4.00	4.00
6108	FM Construction Management	-	-	-	-	-	-	-	-	-	-
Total		19.00	22.00	21.00	21.00	21.00	21.00	22.00	23.00	26.00	29.00



Fixed Assets Summary—

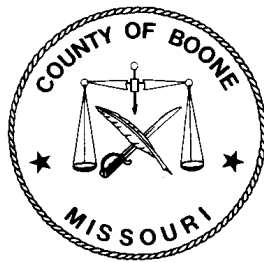
This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office’s annual operating budget. This section does not include capital 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	1140	Treasurer	-	-	2,000	-	-	-	-
100	1172	GF IT Hardware & Software	-	-	-	-	163,450	320,950	434,500
100	1173	GF IT Software Development	-	-	-	-	1,800	-	-
100	1191	Safety & Risk Management	-	-	8,000	-	-	-	-
100	1194	GF IT Mail Services	-	-	-	-	-	-	-
100	1210	GF Court Operations	-	-	-	3,000	127,000	130,550	-
100	1221	GF Circuit Clerk	-	10,000	-	-	-	-	-
100	1228	GF Sheriff/Detention Admin	-	23,000	-	-	-	-	-
100	1242	GF Juvenile Detention	-	-	-	4,000	-	-	-
100	1251	GF Sheriff Operations	-	-	-	-	-	-	-
100	1255	GF Detention Operations	-	-	-	-	-	-	-
100	1420	GF Community Services Admin	-	-	9,000	-	2,000	2,880	-
100	1720	GF RM Building Inspection	-	-	-	-	-	-	-
General Fund Total			\$ -	\$ 33,000	\$ 19,000	\$ 7,000	\$ 294,250	\$ 454,380	\$ 434,500
201	2010	Assessment	-	-	-	-	-	-	-
201	2012	ASR IT Hardware & Software	-	-	-	-	1,800	5,900	-
204	2040	R&B Road Maintenance	-	-	-	-	-	-	-
204	2042	R&B Fleet Mnte Operations	-	-	-	-	-	-	-
204	2082	R&B RM Engineering	-	-	-	-	-	-	-
204	2083	R&B IT Hardware & Software	-	-	-	-	4,100	6,500	-
211	2110	Collector Tax Maint Fnd Actvty	-	-	-	-	-	-	-
216	2160	CSF Community Services Admin	-	-	6,000	-	-	4,320	-
270	2701	BoCo Joint Comm 911 Operations	-	-	-	21,000	-	-	-
270	2702	Emergency Mgmt Operations	-	-	-	-	-	-	-
270	2704	BoCo Joint Comm Radio Ops	-	-	-	-	-	-	-
270	2705	911/EM FM Building Maint	-	-	-	-	-	-	-
270	2706	BoCo Joint Comm Radio Impvmnts	-	-	-	-	-	-	-
270	2708	911/EM IT Hardware & Software	-	-	-	-	49,500	423,550	825,000
285	2850	Admin Just Fd Court Operations	-	-	-	-	-	1,250	-
290	2905	LEST IT Hardware & Software	-	-	-	-	10,200	-	-
290	2910	LEST Sheriff Training Admin	-	-	-	-	-	-	-
290	2912	LEST POST Academy	-	-	-	-	-	-	-
Special Revenue Funds Total			\$ -	\$ -	\$ 6,000	\$ 21,000	\$ 65,600	\$ 441,520	\$ 825,000
610	6100	FM Building Maintenance	-	-	-	-	-	-	-
610	6101	FM Housekping & Custodial Svcs	-	-	-	-	-	-	-
610	6102	FM Parking	-	-	-	-	-	-	-
610	6103	FM Facilities Security	-	-	-	-	36,000	2,000	-
610	6104	FM Grounds Maintenance	-	-	-	-	-	-	-
610	6107	FM IT Hardware & Software	-	-	-	-	-	3,800	-
624	6240	Capital R&R - R&B	-	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 36,000	\$ 5,800	\$ -
Total			\$ -	\$ 33,000	\$ 25,000	\$ 28,000	\$ 395,850	\$ 901,700	\$ 1,259,500
Total - Governmental Funds			\$ 12,028,964						
Total - Internal Service Funds			\$ 1,730,500						
Grand Total			\$ 13,759,464						

Vehicles		Machinery & Equipment		Buildings & Improvements		Grounds Improvement	Construction	Total
Addition	Replacement	Addition	Replacement	Additions	Replacement	Replacement	In Progress	
-	-	-	-	-	-	-	-	2,000
-	-	-	-	-	-	-	-	918,900
-	-	-	-	-	-	-	-	1,800
-	-	-	-	-	-	-	-	8,000
-	-	-	7,500	-	-	-	-	7,500
-	-	-	-	8,000	-	-	-	268,550
-	-	-	-	-	-	-	-	10,000
-	-	5,650	4,700	8,310	-	-	-	41,660
-	-	-	2,200	10,000	-	-	-	16,200
-	346,500	10,721	242,578	-	-	-	-	599,799
-	98,700	-	72,688	-	-	-	-	171,388
-	-	-	-	-	-	-	-	13,880
-	41,500	-	-	-	-	-	-	41,500
\$ -	\$ 486,700	\$ 16,371	\$ 329,666	\$ 26,310	\$ -	\$ -	\$ -	\$ 2,101,177
-	-	-	7,500	-	-	-	-	7,500
-	-	-	-	-	-	-	-	7,700
-	270,000	224,000	86,900	-	-	-	-	580,900
-	-	-	9,200	-	-	-	-	9,200
-	-	-	4,900	-	-	-	-	4,900
-	-	-	-	-	-	-	-	10,600
-	-	-	7,500	-	-	-	-	7,500
-	-	-	-	-	-	-	-	10,320
-	-	-	-	-	-	-	-	21,000
-	-	121,353	156,110	-	-	-	-	277,463
-	-	110,800	67,500	-	21,000	-	-	199,300
-	-	3,000	-	115,000	-	-	-	118,000
-	-	291,100	125,000	-	-	-	6,928,466	7,344,566
-	-	-	-	-	-	-	-	1,298,050
-	-	-	-	-	-	-	-	1,250
-	-	-	-	-	-	-	-	10,200
-	-	2,400	-	-	-	-	-	2,400
-	-	16,938	-	-	-	-	-	16,938
\$ -	\$ 270,000	\$ 769,591	\$ 464,610	\$ 115,000	\$ 21,000	\$ -	\$ 6,928,466	\$ 9,927,787
60,000	-	7,400	-	-	-	-	-	67,400
-	-	18,300	-	-	-	-	-	18,300
-	-	5,000	-	-	-	-	-	5,000
-	-	-	-	-	-	-	-	38,000
-	-	5,000	20,000	-	-	-	-	25,000
-	-	-	-	-	-	-	-	3,800
-	-	-	-	-	-	1,573,000	-	1,573,000
\$ 60,000	\$ -	\$ 35,700	\$ 20,000	\$ -	\$ -	\$ 1,573,000	\$ -	\$ 1,730,500
<u>\$ 60,000</u>	<u>\$ 756,700</u>	<u>\$ 821,662</u>	<u>\$ 814,276</u>	<u>\$ 141,310</u>	<u>\$ 21,000</u>	<u>\$ 1,573,000</u>	<u>\$ 6,928,466</u>	<u>\$ 13,759,464</u>



Operating Budgets—

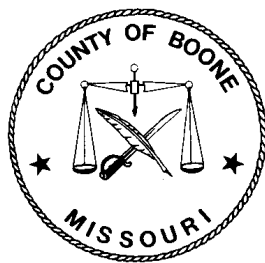
General Fund and Special Revenue Funds

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

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

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

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



County Assessor

Department Number 2010, 1145

Mission

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

Operations of the Assessor's Office are mostly funded with appropriations from the Assessment Fund, a special revenue fund that receives commission revenue from property tax collections as well as state reimbursement revenue. In 2025, a General Fund cost center was created for the Assessor's Office.

Budget Highlights

The State of Missouri significantly reduced reimbursement revenue to counties in 2002, dropping the per parcel rate from \$6.20 to the current rate of \$3.30 per parcel. Boone County has approximately 73,928 parcels.

The budget includes reimbursement to the General Fund for various services such as mail services, Information Technology services, legal services, etc., provided via General Fund appropriations. Inter-fund Services Used (#83810), is used to account for such inter-fund reimbursements.

The FY 2025 budget includes \$55,000 in funding for an additional Appraiser Apprentice and \$7,500 for one-third of the cost to replace the postage machine (the Tax Maintenance Fund and General Fund also share one-third of the costs.) About \$97,000 for facilities internal service charge was moved from the Assessment Fund to the General fund in the FY 2025 budget.

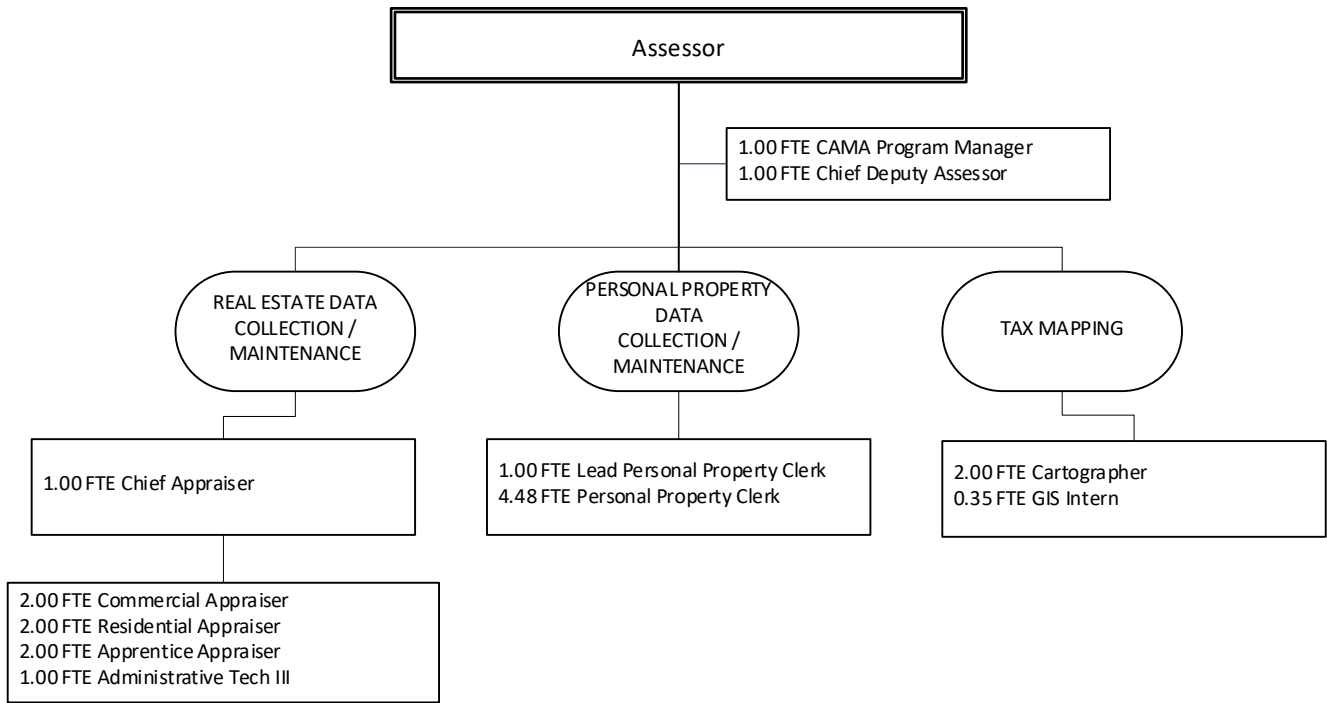
County Assessor

Personnel Detail

Position Title	2023	2024	2025	2024-2025
	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
Chief Appraiser	1.00	1.00	1.00	-
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	1.00	1.00	2.00	1.00
Cartographer/Senior Cartographer a)	1.40	2.00	2.00	-
Chief Deputy Assessor	1.00	1.00	1.00	-
Lead Personal Property Specialist	1.00	1.00	1.00	-
Personal Property Specialist	4.48	4.48	4.48	-
Administrative Tech III	1.00	1.00	1.00	-
Geographic Inf Sys Intern	0.35	0.35	0.35	-
Total FTEs	17.23	17.83	18.83	1.00
Overtime	\$ 15,000	\$ 15,000	\$ 15,000	\$ -

a) 0.4 FTE Cartographer moved to 1.00 FTE in Oct 2024

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

		%CHG						
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	238,570	243,926	243,926	245,150	0	245,150	0
	SUBTOTAL *****	238,570	243,926	243,926	245,150	0	245,150	1
CHARGES FOR SERVICES								
3550	COMMISSIONS	1,483,343	1,450,000	1,450,170	1,464,500	0	1,464,500	1
3560	COLLECTION FEES	1,158	0	1,405	0	0	0	0
	SUBTOTAL *****	1,484,501	1,450,000	1,451,575	1,464,500	0	1,464,500	1
INTEREST								
3710	INTEREST	934	550	1,000	900	0	900	63
3711	INT-OVERNIGHT	4,548	4,500	5,000	3,960	0	3,960	12-
3712	INT-LONG TERM INVEST	14,660	16,500	15,000	3,890	0	3,890	76-
3798	INC/DEC IN FV OF INVESTMENTS	36,962	0	0	0	0	0	0
	SUBTOTAL *****	57,104	21,550	21,000	8,750	0	8,750	59-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	386	0	0	0	0
3830	SALES	3,333	1,500	5,000	4,000	0	4,000	166
3871	CERF EMPLOYER CONTRIBUTION REF	801	0	0	0	0	0	0
	SUBTOTAL *****	4,134	1,500	5,386	4,000	0	4,000	167
OTHER FINANCING SOURCES								
3915	OTI: FROM CAPITAL PROJECT FUND	0	46,566	46,566	0	0	0	100-
	SUBTOTAL *****	0	46,566	46,566	0	0	0	100-
	TOTAL REVENUES *****	1,784,309	1,763,542	1,768,453	1,722,400	0	1,722,400	2-
PERSONAL SERVICES								
10100	SALARIES & WAGES	919,964	1,123,084	1,020,553	1,157,779	104,901	1,215,657	8
10110	OVERTIME	6,208	15,000	8,876	15,000	0	15,000	0
10200	FICA	67,260	84,603	75,617	89,717	8,026	92,843	9
10300	HEALTH INSURANCE	89,562	119,700	106,470	135,624	27,348	144,888	21
10310	COUNTY HSA CONTRIBUTION	11,600	12,000	11,300	12,000	0	12,000	0
10325	DISABILITY INSURANCE	2,905	3,724	2,862	4,019	379	4,167	11
10330	CNTY PD DEPENDENT PREM-HEALTH	19,055	23,220	21,913	21,189	0	21,189	8-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,178	1,177	1,132	1,067	0	1,067	9-
10350	LIFE INSURANCE	1,050	1,152	1,016	1,224	144	1,296	12
10375	DENTAL INSURANCE	6,165	6,720	6,055	7,140	840	7,560	12
10400	WORKERS COMP	17,833	19,711	17,583	17,025	158	17,107	13-
10500	401(A) MATCH PLAN	8,865	10,400	8,125	8,840	1,353	9,490	8-
10510	CERF-EMPLOYER PD CONTRIBUTION	11,048	14,070	11,939	14,635	0	14,635	4
	SUBTOTAL *****	1,162,693	1,434,561	1,293,441	1,485,259	143,149	1,556,899	9
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	79,224	65,000	60,000	65,000	0	65,000	0
22005	MAILING FEES/PERMITS/RENTALS	290	960	960	960	0	960	0
22500	SUBSCRIPTIONS/PUBLICATIONS	57,206	59,720	60,000	70,970	0	70,970	18
23000	OFFICE SUPPLIES	5,315	6,500	5,000	6,500	0	6,500	0
23001	PRINTED MATERIALS	10,023	20,000	9,000	20,000	0	20,000	0
23018	PRINTER SUPPLIES	164	2,000	600	2,000	0	2,000	0
23022	MAPPING SUPPLIES	0	5,000	1,000	5,000	0	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	638	2,700	1,200	2,700	0	2,700	0
23855	UNTAGGED FURNITURE/FIXTURES	0	750	0	750	0	750	0
	SUBTOTAL *****	152,860	162,630	137,760	173,880	0	173,880	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,045	3,200	1,100	3,200	0	3,200	0
37200	REGISTRATION	3,659	13,725	5,000	13,725	0	13,725	0
37220	TRAVEL: TRAINING RELATED	4,011	9,250	4,500	9,250	0	9,250	0
	SUBTOTAL *****	8,715	26,175	10,600	26,175	0	26,175	0
UTILITIES								
48000	TELEPHONES	1,656	2,000	1,700	2,500	72	2,572	28
	SUBTOTAL *****	1,656	2,000	1,700	2,500	72	2,572	29

County Assessor

VEHICLE EXPENSE								
59000	FUEL	1,820	4,000	1,500	4,000	0	4,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	108	2,000	1,000	2,000	0	2,000	0
59105	TIRES	1,337	1,500	750	1,500	0	1,500	0
SUBTOTAL *****		3,265	7,500	3,250	7,500	0	7,500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,778	1,500	1,200	1,500	0	1,500	0
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	0	2,000	0	2,000	0
SUBTOTAL *****		2,778	3,500	1,200	3,500	0	3,500	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	3,196	3,600	3,196	0	3,196	0
71100	OUTSOURCED SERVICES	38,433	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	42,408	200,000	40,000	100,000	0	100,000	50-
71105	LEGAL SERVICES	66,763	60,000	0	60,000	0	60,000	0
71526	DISPOSAL SERVICES	0	500	300	500	0	500	0
SUBTOTAL *****		147,604	263,696	43,900	163,696	0	163,696	38-
OTHER								
83810	INTERFUND SERVICES USED	249,605	178,113	178,113	247,701	0	247,701	39
83815	FACILITIES INTERNAL SERVC CHRG	71,246	87,702	87,375	105,719	0	9,025	89-
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,609	3,200	1,500	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	0	1,000	0	1,000	0	1,000	0
85710	TRAVEL-OTHER	0	600	0	600	0	600	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
SUBTOTAL *****		322,460	282,615	266,988	370,220	0	273,526	3-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	8,619	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	48,035	0	0	0	7,500	7,500	0
SUBTOTAL *****		56,654	0	0	0	7,500	7,500	0
TOTAL EXPENDITURES *****		1,858,685	2,182,677	1,758,839	2,232,730	150,721	2,215,248	1

1145 GF ASSESSMENT

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2023	2024		2025	2025	2025	FROM
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>BUDGET +</u> <u>REVISIONS</u>	<u>2024</u> <u>ESTIMATED</u>	<u>CORE</u> <u>REQUEST</u>	<u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>ADOPTED</u> <u>BUDGET</u>	<u>PY</u> <u>BUD</u>
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	0	0	96,694	0
	SUBTOTAL *****	0	0	0	0	0	96,694	0
	TOTAL EXPENDITURES *****	0	0	0	0	0	96,694	0

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County Auditor

Department Number 1110

Mission

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

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

Budget Highlights

The FY 2025 budget includes funding to redesign the Citizen's Guide to County Finances and the Annual Budget Book. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Improve preservation of permanent records of the Auditor's Office by designing and implementing a microfilming protocol for permanent records.
- Improve planning and budgeting through development of capital repair and replacement schedules.
- Implementation and end-user training for the County's new ERP software.

Progress on Prior Year Objectives

- Improve preservation of permanent records of the Auditor's Office by designing and implementing a microfilming protocol for permanent records

Response: On-going. This project consists of two components: micro-filming prior year records as well as micro-filming the current fiscal year, once completed. The annual amount budgeted for the project is limited, due to fiscal constraints. Therefore, several years will be required to microfilm old historical records.

- Provide project accounting and reporting activities pertaining to capital projects.
Response: On-going.

County Auditor

- Improve planning and budgeting through development of capital repair and replacement schedules.
Response: In progress.

Performance Measures

	2023	2024	2025
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	162	165	165
Number of Budget Revisions/Amendments Processed	108	90	90
Number of Purchase Orders Processed	389	415	420
Number of Payment Requisitions Audited and Processed	7,297	7,420	7,500
Number of Payment Requisition Transactions Audited	16,330	16,500	16,500
Number of Procurement Card Transactions Audited	4,222	4,464	4,600
Number of Contracts Certified	278	317	300
Number of Journal Entries Approved & Processed	1,207	1,209	1,210
Historical Cost of Inventoried Assets (Millions)	\$116.3	\$121.1	\$132.0
Number of Personnel Action Forms Approved & Processed	1,299	1,356	1,375
Number of Employee Positions Budgeted and Monitored	564	566	566
Number of Federal Grants Monitored for Financial Reporting	20	20	20
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected

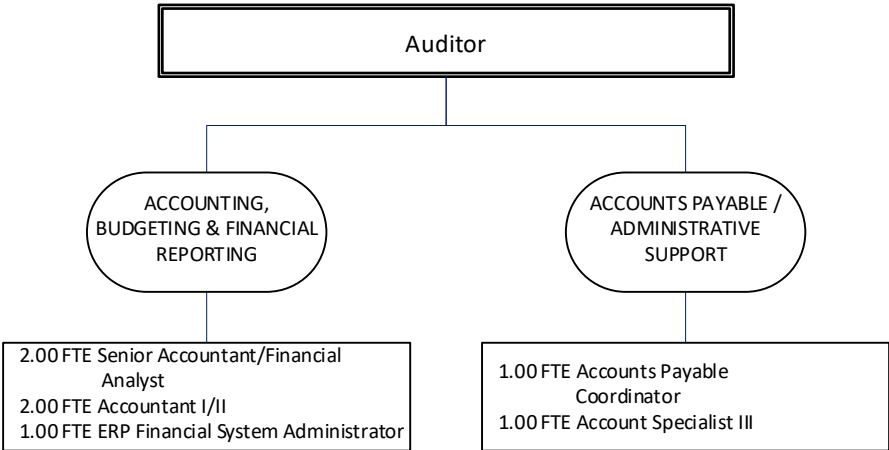
Personnel Detail

	2023	2024	2025	2024-2025
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	2.00	2.00	2.00	-
Accountant I/II	2.00	2.00	2.00	-
Accounts Payable Coordinator	1.00	1.00	1.00	-
Account Specialist III	1.00	1.00	1.00	-
ERP Financial System Administrator	1.00 a	1.00	1.00	-
Total FTEs	8.00	8.00	8.00	-
Overtime	\$ 41,000	\$ 30,000	\$ 30,000	\$ -

a) FTE ERP Financial Sys Admin Position added mid-year

County Auditor

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	442,832	617,618	594,806	635,198	0	642,983	4
10110	OVERTIME	22,439	30,000	24,913	30,000	0	30,000	0
10200	FICA	33,649	48,444	45,258	50,887	0	50,887	5
10300	HEALTH INSURANCE	41,185	63,000	58,377	66,552	0	66,552	5
10310	COUNTY HSA CONTRIBUTION	6,400	7,200	7,200	7,200	0	7,200	0
10325	DISABILITY INSURANCE	1,717	2,171	1,879	2,286	0	2,286	5
10330	CNTY PD DEPENDENT PREM-HEALTH	6,874	15,045	12,545	12,606	0	12,606	16-
10331	CNTY PD DEPENDENT PREM-DENTAL	325	478	369	257	0	257	46-
10350	LIFE INSURANCE	516	576	555	576	0	576	0
10375	DENTAL INSURANCE	2,679	3,360	2,830	2,940	0	2,940	12-
10400	WORKERS COMP	945	1,013	771	864	0	864	14-
10500	401(A) MATCH PLAN	3,955	5,200	5,025	4,160	0	5,200	0
10510	CERF-EMPLOYER PD CONTRIBUTION	9,305	12,065	12,280	12,703	0	12,703	5
SUBTOTAL *****		572,821	806,170	766,808	826,229	0	835,054	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	82	570	90	570	0	570	0
23000	OFFICE SUPPLIES	1,023	1,250	1,000	1,250	0	1,250	0
23001	PRINTED MATERIALS	0	500	0	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	143	250	0	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	1,523	0	0	0	2,800	2,800	0
SUBTOTAL *****		2,771	2,570	1,090	2,570	2,800	5,370	109
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	720	1,365	1,020	1,220	0	1,220	10-
37200	REGISTRATION	635	7,000	6,777	7,700	0	7,700	10
37220	TRAVEL: TRAINING RELATED	6,830	10,130	13,454	15,320	2,040	17,360	71
SUBTOTAL *****		8,185	18,495	21,251	24,240	2,040	26,280	42
UTILITIES								
48000	TELEPHONES	617	840	615	720	0	720	14-
SUBTOTAL *****		617	840	615	720	0	720	14-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	939	1,350	1,100	1,355	0	1,355	0
SUBTOTAL *****		939	1,350	1,100	1,355	0	1,355	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	1,062	3,410	3,410	3,410	0	3,410	0
71101	PROFESSIONAL SERVICES	536	1,000	100	1,000	24,000	25,000	,400
71106	CONTRACTED SERVICES	0	0	0	0	2,000	2,000	0
SUBTOTAL *****		1,598	4,410	3,510	4,410	26,000	30,410	590
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	25,611	32,058	32,058	39,410	0	39,410	22
85710	TRAVEL-OTHER	43	75	75	75	0	75	0
SUBTOTAL *****		25,654	32,133	32,133	39,485	0	39,485	23
TOTAL EXPENDITURES *****		612,585	865,968	826,507	899,009	30,840	938,674	8

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Collector of Revenue – Combined Budget Summary

Description of Funding Sources

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

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

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

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2025
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 631,213	\$ 707,283	\$ 696,378	\$ 177,948	\$ -	\$ 874,326
211	2110	Tax Maintenance	313,561	325,215	2,646	337,903	7,500	348,049
Total			<u>\$ 944,774</u>	<u>\$ 1,032,498</u>	<u>\$ 699,024</u>	<u>\$ 515,851</u>	<u>\$ 7,500</u>	<u>\$ 1,222,375</u>

Collector of Revenue Summary

Personnel Summary

Position Title	Departmental Funding Source					
			Full-time Equivalent Positions			
	2023	2024	Dept. 1150	Dept. 2110	2025 Total	Change
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Lead Deputy Collector	1.00	1.00	1.00	-	1.00	-
Deputy Collector	5.00	5.00	5.00	-	5.00	-
Office Specialist Pool I/II	1.24	1.24	1.24	-	1.24	-
Subtotal	9.24	9.24	9.24	-	9.24	-
Tax Maintenance						
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	0.08	0.08	-	0.08	0.08	-
Total FTEs	9.32	9.32	9.24	0.08	9.32	-
Overtime	\$ 4,500	\$ 5,500	\$ 12,850	\$ -	\$ 12,850	\$ 7,350

Collector of Revenue

Department Numbers 1150, 2110

Mission

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

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

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

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

Budget Highlights

General Fund (Dept. No. 1150): There are no significant changes to the budget.

Tax Maintenance Fund (Dept. No. 2110): This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to one Senior Programming Analyst position in the Information Technology (IT) Department (department number 1173), one Assistant County Counselor in the County Counselor's Office (1126), and one Deputy County Collector (Collector's Office). All positions are governed by Memorandums of Understanding (MOU) between the Collector and the County Commission. Inter-fund Services Used (#83810), is used to account for the inter-fund reimbursement. The FY 2025 budget includes \$7,500 for one-third of the cost to replace the postage machine (the General Fund and Assessment Fund also share one-third of the costs.)

Collector of Revenue

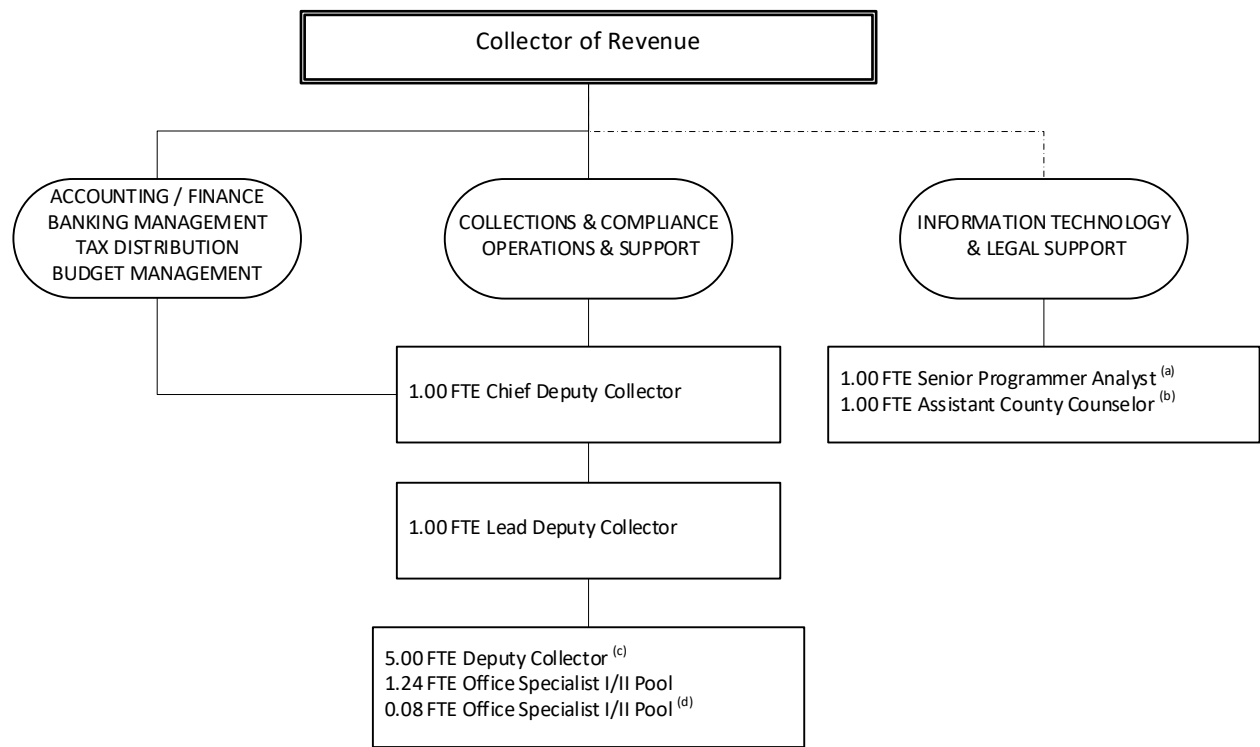
Performance Measures

	2023*	2024*	2025*
	Actual	Actual	Projected
Number of Real Estate Property Tax Bills Collected	67,685	68,786	68,500
Number of Real Estate Parcels on Installment Payments	2,096	2,045	2,100
Number of Personal Property Accounts on Installment Plan	700	623	720
Number of Delinquent Real Estate Property Tax Bills mailed	6,970	7,506	7,300
Number of Personal Property Tax Bills Collected	77,772	78,407	78,500
Number of Merchants' Licenses Collected	1,988	2,122	2,250
Number of Cash Drawers Balanced	2,607	2,732	2,700
Number of Statements of Non-assessment Verified & Issued	10,333	10,914	11,000
Number of Bankruptcy Claims, Notices, Payments, etc.	553	472	570
Number of Probate Claims and Satisfactions Filed	118	127	130
Total Collections on Probate Claims	\$22,805	\$18,915	\$18,000
Number of Legal Descriptions Verified for Tax Sale Advertising	76	100	120
Number of Certified Notices to Lien Holder and Owner, & Occupant	372	238	301
Number of Properties Subject To Tax Sale / Number To Sale	153/2	165/6	207/7
Number of Certificates of Purchase Issued & Recorded	2	6	6
Number of Releases of Certificates of Purchase Issued & Recorded	4	3	3
Number of Collector's Deeds Issued & Recorded	3	0	1
Number of 30 Day Demand Letters Created	745	726	735
Number of Court Cases Filed	244	246	250
Payments Received on Personal Property Tax Initiative	915	1024	1050
Total Taxes Collected on Personal Property Tax Initiative	\$443,205	\$390,985	\$41,500
Total Attorney Fees Collected on Tax Collection Initiative	\$14,415	\$15,510	\$16,000
Number of In-person Customers	25,023	25,422	25,000
Number of Checks Generated	694	629	650
Number of ACH Disbursements	232	247	245
Number of Telephone Calls	27,510	23,392	26,000
Number of Address Changes	9,317	8,767	8,800
Number of Rejection Notices Generated	1432	1264	1300
Number of Credit Card Transactions In-person & By Mail	9,567	9,864	9,800
Number of Returned Checks	115	176	150
Number of Duplicate Receipts Issued	5,119	5,304	5,300
Number of Bills Collected (all types)	148,675	150,505	150,500
Number of Lien Releases Created and Recorded on NIDs	3	2	2
Number Bills Viewed On-Line through Web Page	348,140	329,046	330,000
Number of Cities and Towns for Which Taxes Collected	8	8	8
Number of Taxing Entity Audit Confirmations	13	13	13
Number of Property Tax Bills Collected for Other Counties	27	7	10
Number of Nuisance Abatements Billed	9	2	10
Number of Food Establishment Permits Billed	252	281	270
Total Fees Billed on Food Establishment Permits	\$69,128	\$80,875	\$75,000
Number of Bills Collected By IVR	1,039	995	1,000
Number of Bills Paid Online	28,331	30,758	31,000
Total Collections By IVR	\$427,968	\$468,160	\$470,000
Total Collections Online	\$25,089,589	\$31,503,165	\$32,000,000
Total Collections (in millions)	\$246.7	\$265.2	\$267.8

*The Collector's fiscal year runs March 1 through February 28. Performance Measure data is collected and reported according to the Collector's fiscal year.

Collector of Revenue

Organizational Chart



- (a) 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1173) and reimbursed from the Tax Maintenance Fund (Dept 2110)
- (b) 1.00 FTE Assistant County Counselor is accounted for within County Counselor Office (Dept 1126) and reimbursed from the Tax Maintenance Fund (Dept 2110)
- (c) 1.00 FTE Deputy Collector is accounted for within Collector of Revenue (Dept 1150) and reimbursed from the Tax Maintenance Fund (Dept 2110)
- (d) 0.08 FTE Office Specialist Pool is funded from the Tax Maintenance Fund (Dept 2110)

Collector of Revenue

Annual Budget

1150 GF COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	142,940	143,450	146,745	146,745	0	146,745	2
3312	AUCTION	480	400	350	400	0	400	0
3313	MERCHANTS AND MANUFACTURE	10,649	10,755	10,700	10,700	0	10,700	0
	SUBTOTAL *****	154,069	154,605	157,795	157,845	0	157,845	2
INTERGOVERNMENTAL REVENUE								
3493	FOREST CROPLAND PILT	828	420	420	420	0	420	0
	SUBTOTAL *****	828	420	420	420	0	420	0
CHARGES FOR SERVICES								
3508	DUPLICATE TAX RECEIPT	3,999	3,500	3,765	3,500	0	3,500	0
3510	COPIES/PUBLIC INFORMATION RQST	112	200	200	200	0	200	0
3511	COST OF TAX SALE REIMBURS	16,730	47,715	20,341	47,715	0	47,715	0
3550	COMMISSIONS	2,752,159	2,675,730	2,752,000	2,780,000	0	2,780,000	3
3560	COLLECTION FEES	1,855	1,866	1,906	1,906	0	1,906	2
3577	COLL DEL FEES & COMM	315,735	302,770	320,470	320,470	0	320,470	5
	SUBTOTAL *****	3,090,590	3,031,781	3,098,682	3,153,791	0	3,153,791	4
INTEREST								
3710	INTEREST	146,573	70,000	150,100	75,000	0	75,000	7
	SUBTOTAL *****	146,573	70,000	150,100	75,000	0	75,000	7
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	37,282	54,735	54,763	57,936	0	57,936	5
3892	OVERAGE	0	5	5	5	0	5	0
3894	RETURNED CHECK PENALTY	2,414	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	39,696	56,740	56,768	59,941	0	59,941	6
	TOTAL REVENUES *****	3,431,756	3,313,546	3,463,765	3,446,997	0	3,446,997	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	415,522	528,054	435,507	535,020	0	542,526	2
10110	OVERTIME	6,983	5,500	10,231	12,850	0	12,850	133
10200	FICA	31,593	39,719	33,279	41,912	0	41,912	5
10300	HEALTH INSURANCE	49,628	65,520	55,230	69,072	0	69,072	5
10310	COUNTY HSA CONTRIBUTION	5,000	4,800	4,800	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,400	1,702	1,337	1,772	0	1,772	4
10330	CNTY PD DEPENDENT PREM-HEALTH	3,337	4,185	5,493	7,682	0	7,682	83
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	123	147	0	147	0
10350	LIFE INSURANCE	529	576	504	576	0	576	0
10375	DENTAL INSURANCE	2,728	2,940	2,520	2,940	0	2,940	0
10400	WORKERS COMP	803	831	693	712	0	712	14
10500	401(A) MATCH PLAN	4,110	4,160	3,300	4,160	0	4,160	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,820	6,962	6,406	7,229	0	7,229	3
	SUBTOTAL *****	527,600	665,096	559,423	688,872	0	696,378	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	6,627	7,000	7,000	7,500	0	7,500	7
23001	PRINTED MATERIALS	16,508	26,865	26,865	26,865	0	26,865	0
23850	UNTAGGED EQUIPMENT & TOOLS	200	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	23,335	34,965	34,965	35,465	0	35,465	1
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	25	50	50	75	0	75	50
37200	REGISTRATION	860	1,000	850	1,000	0	1,000	0
37220	TRAVEL: TRAINING RELATED	1,775	1,175	1,175	1,750	0	1,750	48
	SUBTOTAL *****	2,660	2,225	2,075	2,825	0	2,825	27
UTILITIES								
48000	TELEPHONES	922	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	922	1,200	1,200	1,200	0	1,200	0

Collector of Revenue

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,256	2,257	3,900	3,926	0	3,926	73
60200	EQUIP REPAIRS/MAINTENANCE	0	500	500	500	0	500	0
	SUBTOTAL *****	1,256	2,757	4,400	4,426	0	4,426	61
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	1,050	1,050	1,050	0	1,050	0
71000	NOTARY BONDS	50	100	100	150	0	150	50
71100	OUTSOURCED SERVICES	3,525	4,495	3,375	4,195	0	4,195	6-
71101	PROFESSIONAL SERVICES	464	4,000	4,000	4,000	0	4,000	0
71107	BANK/CREDIT CARD SERVICE FEES	10,142	11,000	11,000	11,000	0	11,000	0
	SUBTOTAL *****	14,181	20,645	19,525	20,395	0	20,395	1-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	45,721	57,226	57,226	70,352	0	70,352	22
84300	PUBLIC NOTICE/ADVERTISING SRVC	5,530	9,150	7,581	9,150	0	9,150	0
84500	TITLE SEARCH	9,900	34,025	12,598	34,025	0	34,025	0
85710	TRAVEL-OTHER	49	100	100	105	0	105	5
86896	SHORTAGE	60	5	5	5	0	5	0
	SUBTOTAL *****	61,260	100,506	77,510	113,637	0	113,637	13
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	9,000	8,185	0	0	0	100-
	SUBTOTAL *****	0	9,000	8,185	0	0	0	100-
	TOTAL EXPENDITURES *****	631,214	836,394	707,283	866,820	0	874,326	5

2110 COLLECTOR TAX MAINT FND ACTVTY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	304,407	302,770	320,470	320,470	0	320,470	5
	SUBTOTAL *****	304,407	302,770	320,470	320,470	0	320,470	6
INTEREST								
3710	INTEREST	1,221	1,826	1,978	1,978	0	1,978	8
3711	INT-OVERNIGHT	880	751	1,149	1,010	0	1,010	34
3712	INT-LONG TERM INVEST	2,734	2,587	2,733	645	0	645	75-
3798	INC/DEC IN FV OF INVESTMENTS	6,899	0	0	0	0	0	0
	SUBTOTAL *****	11,734	5,164	5,860	3,633	0	3,633	30-
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	565	0	0	0	0
	SUBTOTAL *****	0	0	565	0	0	0	0
OTHER FINANCING SOURCES								
3915	OTI: FROM CAPITAL PROJECT FUND	0	1,588	1,587	0	0	0	100-
	SUBTOTAL *****	0	1,588	1,587	0	0	0	100-
	TOTAL REVENUES *****	316,141	309,522	328,482	324,103	0	324,103	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	2,456	2,456	2,456	0	2,456	0
10200	FICA	0	187	187	187	0	187	0
10400	WORKERS COMP	0	3	3	3	0	3	0
	SUBTOTAL *****	0	2,646	2,646	2,646	0	2,646	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	250	300	300	300	0	300	0
23001	PRINTED MATERIALS	768	1,000	1,000	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	200	200	200	0	200	0
23855	UNTAGGED FURNITURE/FIXTURES	2,864	0	0	0	0	0	0
	SUBTOTAL *****	3,882	1,700	1,700	1,700	0	1,700	0

Collector of Revenue

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	300	300	300	300	0	300	0
37200	REGISTRATION	0	3,150	3,150	3,150	0	3,150	0
37220	TRAVEL: TRAINING RELATED	0	7,600	7,600	7,600	0	7,600	0
SUBTOTAL *****		300	11,050	11,050	11,050	0	11,050	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	748	772	771	794	0	794	2
SUBTOTAL *****		748	772	771	794	0	794	3
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,670	2,804	2,670	2,804	0	2,804	0
70100	SOFTWARE SUBSCRIPTIONS	324	325	325	325	0	325	0
71000	NOTARY BONDS	0	25	25	25	0	25	0
71100	OUTSOURCED SERVICES	4,884	5,000	5,000	5,000	0	5,000	0
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
71501	PARKING	543	1,000	1,000	1,000	0	1,000	0
71526	DISPOSAL SERVICES	168	200	200	200	0	200	0
SUBTOTAL *****		8,589	19,354	19,220	19,354	0	19,354	0
OTHER								
83810	INTERFUND SERVICES USED	223,877	261,126	263,142	278,354	0	278,354	6
83917	OTO: TO GENERAL FUND	14,836	0	0	0	0	0	0
84500	TITLE SEARCH	5,301	5,623	6,651	6,651	0	6,651	18
86850	CONTINGENCY	0	20,000	20,000	20,000	0	20,000	0
86900	MISCELLANEOUS	0	0	35	0	0	0	0
SUBTOTAL *****		244,014	286,749	289,828	305,005	0	305,005	6
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	7,993	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	48,035	0	0	0	7,500	7,500	0
SUBTOTAL *****		56,028	0	0	0	7,500	7,500	0
TOTAL EXPENDITURES *****		313,561	322,271	325,215	340,549	7,500	348,049	8

Decimal values have been truncated.

County Association Dues

Department Number 1122

Mission

The County Commission is responsible for the County Association Dues budget. The purpose of this budget is to provide payment of dues for Boone County's membership in the following associations and organizations:

- National Association of Counties (NACo)
- Missouri Association of Counties (MAC)
- City of Columbia Chamber of Commerce
- City of Centralia Chamber of Commerce
- City of Ashland Chamber of Commerce
- City of Hallsville Chamber of Commerce
- Mid Missouri Regional Planning Commission

The budget also provides appropriations for elected official attendance at the following events:

- NACo Annual Conference (2-3 attendees, depending on cost)
- NACo Legislative Conference (2-3 attendees, depending on cost)
- MAC Annual Conference (4-6 county officials, based on historical experience)
- MAC Legislative Conference (4-6 county officials, based on historical experience)

Budget Highlights

Appropriations for Boone County's membership for the above associations and organizations have been moved to 1121 County Commission. Appropriations for the above events have been budgeted in each administrative authority's own departments. This department will be deactivated.

Annual Budget

1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	30,970	31,270	31,120	0	0	0	100-
37200	REGISTRATION	3,485	5,010	2,890	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	8,165	15,588	6,700	0	0	0	100-
	SUBTOTAL *****	42,620	51,868	40,710	0	0	0	100-
	TOTAL EXPENDITURES *****	42,620	51,868	40,710	0	0	0	100-

Decimal values have been truncated.

County Clerk & Elections- Combined Budget Summary

Description of Funding Sources

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

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

General Fund

- County Clerk (1131)
- Records Management Services (1196)

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

General Fund

- Elections and Voter Registration Operations (1132)
- Election Activities (1133)

Election Services Fund (2300)

Election Equipment Replacement Fund (2320)

The County Clerk establishes and approves the appropriations from the Election Services fund; the County Commission establishes and approves the appropriations from all other funds.

County Clerk & Elections Summary

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2025
					Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
County Clerk & Records Management								
100	1131	GF County Clerk Operations	\$ 354,040	\$ 330,953	\$ 308,229	\$ 45,662	\$ -	\$ 353,891
100	1196	GF Records Management Services	17,706	18,690	-	22,363	-	22,363
		Subtotal	371,746	349,643	308,229	68,025	-	376,254
Election and Registration								
100	1132	GF Election & VR Operations	634,594	685,012	661,256	237,622	-	898,878
100	1133	GF Election Activities	141,489	910,900	-	910,900	-	910,900
230	2300	Elec Svcs Fund Operations	12,416	113,610	-	131,525	-	131,525
232	2320	Elecc Equip Replemnt Fund Activity	210,000	77,040	-	-	-	-
		Subtotal	998,499	1,786,562	661,256	1,280,047	-	1,941,303
		Total	\$ 1,370,245	\$ 2,136,205	\$ 969,485	\$ 1,348,072	\$ -	\$ 2,317,557

Personnel Summary

Position Title	Departmental Funding Source					Change
	2023	2024	Full-time Equivalent Positions			
	Full-time Equivalent	Full-time Equivalent	Dept. 1131	Dept. 1132	2025 Total	
County Clerk						
County Clerk (Elected)	1.00	1.00	1.00	-	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Deputy County Clerk I/II	1.13	-	-	-	-	-
Deputy County Clerk III	1.00	1.00	1.00	-	1.00	-
Payroll Coordinator	1.00	-	-	-	-	-
Subtotal	5.13	3.00	3.00	-	3.00	-
Election and Registration						
Elections Manager	1.00	1.00	-	1.00	1.00	-
Voting Systems Manager	0.75	0.75	-	0.75	0.75	-
Polling Place Operations Manager	1.00	1.00	-	1.00	1.00	-
Deputy County Clerk III	1.00	1.00	-	1.00	1.00	-
Deputy County Clerk II	3.00	4.00	-	4.00	4.00	-
Deputy County Clerk I	-	-	-	-	-	-
Elections Office Specialist I/II Part-time Pool	0.38	2.88	-	2.88	2.88	-
Elections Intern Part-time Pool	0.19	-	-	-	-	-
Subtotal	7.33	10.63	-	10.63	10.63	-
Total FTEs	12.45	13.63	3.00	10.63	13.63	-

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

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

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

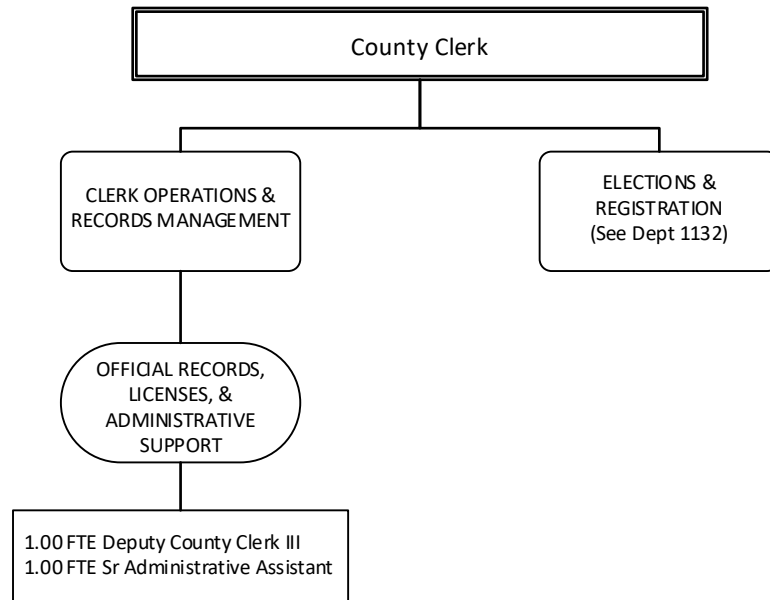
The County Clerk is also the chief election official in the County and is responsible for voter registration and elections, which are accounted for in a separate budget section, Election and Registration (refer to department number 1132).

Budget Highlights

The budget includes funding to move a Deputy County Clerk II from 1131 to 1132 and a change from .75 FTE to 1.00 FTE.

There are no other significant changes in the FY 2025 budget.

Organizational Chart



County Clerk and Records Management

Annual Budget

1131 GF COUNTY CLERK OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,663	3,800	3,800	3,800	0	3,800	0
	SUBTOTAL *****	3,663	3,800	3,800	3,800	0	3,800	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	10	10	10	0	10	0
3569	OTHER FEES	3,106	3,000	3,000	3,000	0	3,000	0
3580	TAX SUPPLEMENT FEES	36,023	28,800	28,800	28,800	0	28,800	0
	SUBTOTAL *****	39,129	31,810	31,810	31,810	0	31,810	0
	TOTAL REVENUES *****	42,792	35,610	35,610	35,610	0	35,610	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	255,301	261,721	227,363	235,985	0	239,669	8-
10110	OVERTIME	1,314	750	64	750	0	750	0
10200	FICA	18,656	19,491	16,338	18,110	0	18,110	7-
10300	HEALTH INSURANCE	25,841	31,548	25,498	27,792	0	27,792	11-
10310	COUNTY HSA CONTRIBUTION	2,200	1,200	1,250	0	0	0	100-
10325	DISABILITY INSURANCE	1,018	921	751	849	0	849	7-
10330	CNTY PD DEPENDENT PREM-HEALTH	7,744	10,726	12,819	12,073	0	12,073	12
10331	CNTY PD DEPENDENT PREM-DENTAL	356	404	479	404	0	404	0
10350	LIFE INSURANCE	350	288	240	216	0	216	25-
10375	DENTAL INSURANCE	1,619	1,680	1,277	1,260	0	1,260	25-
10400	WORKERS COMP	460	456	420	307	0	307	32-
10500	401(A) MATCH PLAN	2,525	2,730	1,900	1,560	0	2,080	23-
10510	CERF-EMPLOYER PD CONTRIBUTION	4,871	5,114	4,505	4,719	0	4,719	7-
	SUBTOTAL *****	322,255	337,029	292,904	304,025	0	308,229	9-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,734	1,800	1,800	1,800	0	1,800	0
23001	PRINTED MATERIALS	465	700	800	800	0	800	14
	SUBTOTAL *****	2,199	2,500	2,600	2,600	0	2,600	4
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,575	1,375	1,375	1,575	0	1,575	14
37200	REGISTRATION	175	350	325	500	0	500	42
37220	TRAVEL: TRAINING RELATED	544	500	500	750	0	750	50
	SUBTOTAL *****	2,294	2,225	2,200	2,825	0	2,825	27
UTILITIES								
48000	TELEPHONES	704	720	720	720	0	720	0
	SUBTOTAL *****	704	720	720	720	0	720	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,050	2,050	2,050	2,050	0	2,050	0
	SUBTOTAL *****	2,050	2,050	2,050	2,050	0	2,050	0
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	0	150	0	150	0	150	0
	SUBTOTAL *****	0	150	0	150	0	150	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	23,472	29,379	29,379	36,117	0	36,117	22
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,067	1,000	1,100	1,200	0	1,200	20
	SUBTOTAL *****	24,539	30,379	30,479	37,317	0	37,317	23
	TOTAL EXPENDITURES *****	354,041	375,053	330,953	349,687	0	353,891	6-

County Clerk and Records Management

1196 GF RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	895	556	320	250	0	250	55-
	SUBTOTAL *****	895	556	320	250	0	250	55-
CONTRACTUAL SERVICES								
71526	DISPOSAL SERVICES	2,815	2,200	2,200	2,200	0	2,200	0
	SUBTOTAL *****	2,815	2,200	2,200	2,200	0	2,200	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	13,997	16,170	16,170	19,913	0	19,913	23
	SUBTOTAL *****	13,997	16,170	16,170	19,913	0	19,913	23
	TOTAL EXPENDITURES *****	17,707	18,926	18,690	22,363	0	22,363	18

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Elections and Registration

Department Number 1132, 1133, 2300, 2320

Mission

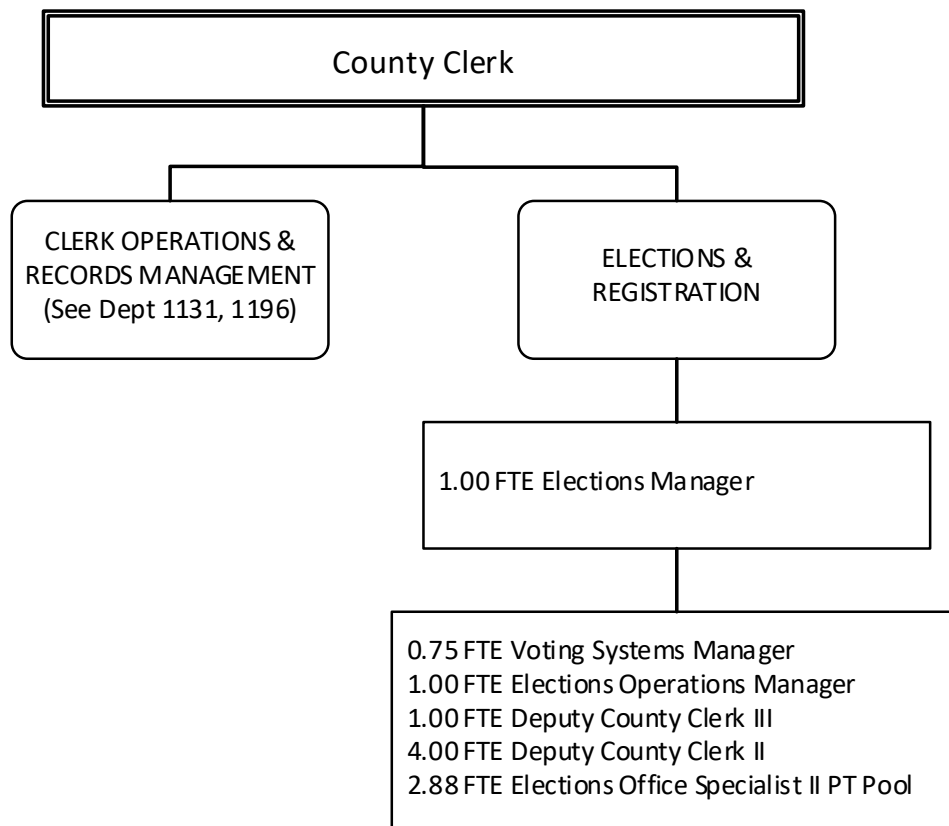
The County Clerk serves as chief election official for the County and all its political subdivisions and is responsible for all voter registration and election activity.

Budget Highlights

During FY 2024, there was a transfer of a .75 FTE Deputy County Clerk II from department 1131 to 1132. The position was also made into a 1.00 FTE position for FY 2025.

There are no other significant changes to the budget.

Organizational Chart



Elections and Registration

Annual Budget

1132 GF ELECTIONS AND VR OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	10,000	0	0	0	0	0	0
	SUBTOTAL *****	10,000	0	0	0	0	0	0
MISCELLANEOUS								
3830	SALES	0	10	10	10	0	10	0
3890	MISCELLANEOUS	30	20	20	10	0	10	50-
	SUBTOTAL *****	30	30	30	20	0	20	33-
	TOTAL REVENUES *****	10,030	30	30	20	0	20	33-
PERSONAL SERVICES								
10100	SALARIES & WAGES	363,754	502,192	374,652	537,501	0	543,896	8
10110	OVERTIME	341	1,000	247	1,000	0	1,000	0
10200	FICA	26,554	37,345	27,612	41,195	0	41,195	10
10300	HEALTH INSURANCE	47,172	57,960	51,135	53,064	0	53,064	8-
10310	COUNTY HSA CONTRIBUTION	2,400	3,600	2,400	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	1,264	1,406	1,125	1,575	0	1,575	12
10330	CNTY PD DEPENDENT PREM-HEALTH	9,177	11,508	9,417	4,390	0	4,390	61-
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	332	147	0	147	63-
10350	LIFE INSURANCE	504	504	436	576	0	576	14
10375	DENTAL INSURANCE	2,940	2,940	2,555	2,520	0	2,520	14-
10400	WORKERS COMP	751	781	625	695	0	695	11-
10500	401 (A) MATCH PLAN	2,600	3,640	2,500	4,160	0	4,160	14
10510	CERF-EMPLOYER PD CONTRIBUTION	5,503	6,042	5,612	5,638	0	5,638	6-
	SUBTOTAL *****	463,365	629,322	478,648	654,861	0	661,256	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,417	2,500	2,500	2,500	0	2,500	0
23001	PRINTED MATERIALS	2,471	2,800	2,800	2,800	0	2,800	0
23005	ELECTION SUPPLIES	0	0	100	0	0	0	0
	SUBTOTAL *****	3,888	5,300	5,400	5,300	0	5,300	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	200	200	300	0	300	50
37200	REGISTRATION	909	1,800	1,800	1,800	0	1,800	0
37220	TRAVEL: TRAINING RELATED	1,934	1,700	1,700	1,700	0	1,700	0
	SUBTOTAL *****	2,843	3,700	3,700	3,800	0	3,800	3
UTILITIES								
48000	TELEPHONES	1,416	2,100	2,100	2,100	0	2,100	0
48200	ELECTRICITY	4,801	4,600	4,600	4,600	0	4,600	0
48300	WATER	41	50	50	50	0	50	0
48600	SEWER USE	45	50	50	50	0	50	0
48700	LP GAS/BLDG GENERATOR FUEL	580	335	335	335	0	335	0
	SUBTOTAL *****	6,883	7,135	7,135	7,135	0	7,135	0
VEHICLE EXPENSE								
59000	FUEL	254	400	40	400	0	400	0
59100	VEHICLE REPAIRS/MAINTENANCE	40	400	750	400	0	400	0
	SUBTOTAL *****	294	800	790	800	0	800	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	70,411	74,000	74,000	74,000	0	74,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	50	50	0	50	0
	SUBTOTAL *****	70,411	74,050	74,050	74,050	0	74,050	0
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	0	100	100	100	0	100	0
	SUBTOTAL *****	0	100	100	100	0	100	0

Elections and Registration

OTHER								
83810	INTERFUND SERVICES USED	7	150	150	150	0	150	0
83815	FACILITIES INTERNAL SERVC CHRG	86,441	107,439	107,439	138,637	0	138,637	29
84010	RECEPTION/MEETINGS	63	100	100	100	0	100	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	401	7,500	7,500	7,500	0	7,500	0
85710	TRAVEL-OTHER	0	50	0	50	0	50	0
SUBTOTAL *****		86,912	115,239	115,189	146,437	0	146,437	27
TOTAL EXPENDITURES *****		634,596	835,646	685,012	892,483	0	898,878	8

1133 GF ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	30,563	0	30,840	0	0	0	0
SUBTOTAL *****		30,563	0	30,840	0	0	0	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	37,287	150,000	150,000	150,000	0	150,000	0
SUBTOTAL *****		37,287	150,000	150,000	150,000	0	150,000	0
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	2,433	9,000	9,000	9,000	0	9,000	0
SUBTOTAL *****		2,433	9,000	9,000	9,000	0	9,000	0
TOTAL REVENUES *****		70,283	159,000	189,840	159,000	0	159,000	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	400	400	400	0	400	0
23001	PRINTED MATERIALS	2,500	2,500	2,500	2,500	0	2,500	0
23005	ELECTION SUPPLIES	41,624	8,000	8,000	8,000	0	8,000	0
SUBTOTAL *****		44,124	10,900	10,900	10,900	0	10,900	0
OTHER								
85900	COUNTY ELECTION EXPENSE	97,366	900,000	900,000	900,000	0	900,000	0
SUBTOTAL *****		97,366	900,000	900,000	900,000	0	900,000	0
TOTAL EXPENDITURES *****		141,490	910,900	910,900	910,900	0	910,900	0

2300 ELEC SVCS FUND OPERATIONS

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	25,857	15,000	14,292	15,000	0	15,000	0
SUBTOTAL *****		25,857	15,000	14,292	15,000	0	15,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	33,013	120,000	120,000	40,000	0	40,000	66-
SUBTOTAL *****		33,013	120,000	120,000	40,000	0	40,000	67-
INTEREST								
3711	INT-OVERNIGHT	1,544	500	1,200	880	0	880	76
3712	INT-LONG TERM INVEST	4,788	3,000	3,000	710	0	710	76-
3798	INC/DEC IN FV OF INVESTMENTS	13,144	0	0	0	0	0	0
SUBTOTAL *****		19,476	3,500	4,200	1,590	0	1,590	55-
TOTAL REVENUES *****		78,346	138,500	138,492	56,590	0	56,590	59-
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	308	1,500	6,000	1,500	0	1,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	6,000	6,000	6,000	0	6,000	0
SUBTOTAL *****		308	7,500	12,000	7,500	0	7,500	0

Elections and Registration

DUES TRAVEL & TRAINING								
37200	REGISTRATION	2,159	3,200	1,600	3,200	0	3,200	0
37220	TRAVEL: TRAINING RELATED	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	2,159	5,200	1,600	5,200	0	5,200	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	386	1,200	10	1,200	0	1,200	0
	SUBTOTAL *****	386	1,200	10	1,200	0	1,200	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	9,563	62,625	60,000	62,625	15,000	77,625	23
	SUBTOTAL *****	9,563	62,625	60,000	62,625	15,000	77,625	24
OTHER								
86850	CONTINGENCY	0	40,000	40,000	40,000	0	40,000	0
	SUBTOTAL *****	0	40,000	40,000	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	12,416	116,525	113,610	116,525	15,000	131,525	13

2320 ELEC EQUIP REPLC FUND ACTIVITY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	0	10,000	10,000	10,000	0	10,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	26,260	90,000	90,000	30,000	0	30,000	66-
	SUBTOTAL *****	26,260	90,000	90,000	30,000	0	30,000	67-
INTEREST								
3711	INT-OVERNIGHT	22,811	2,000	8,000	1,760	0	1,760	12-
	SUBTOTAL *****	22,811	2,000	8,000	1,760	0	1,760	12-
	TOTAL REVENUES *****	49,071	102,000	108,000	41,760	0	41,760	59-
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	210,000	71,960	49,000	0	0	0	100-
	SUBTOTAL *****	210,000	71,960	49,000	0	0	0	100-
FIXED ASSET ADDITIONS								
92300	REPLCMNT MACH & EQUIP	0	28,040	28,040	0	0	0	100-
	SUBTOTAL *****	0	28,040	28,040	0	0	0	100-
	TOTAL EXPENDITURES *****	210,000	100,000	77,040	0	0	0	100-

Decimal values have been truncated.

County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

Mission

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

In 1996, the County Commission entered into an agreement with the Boone Hospital Board of Trustees whereby the County provided funding for one-half of the construction costs for a medical clinic located in the City of Centralia. The facility is owned by the Hospital Board of Trustees; however, in exchange for the County's capital contribution, the County has exclusive use of a portion of the building. The building is currently leased for local services. The operating costs and lease revenue for this facility are accounted for in a separate budget and are presented below.

Budget Highlights

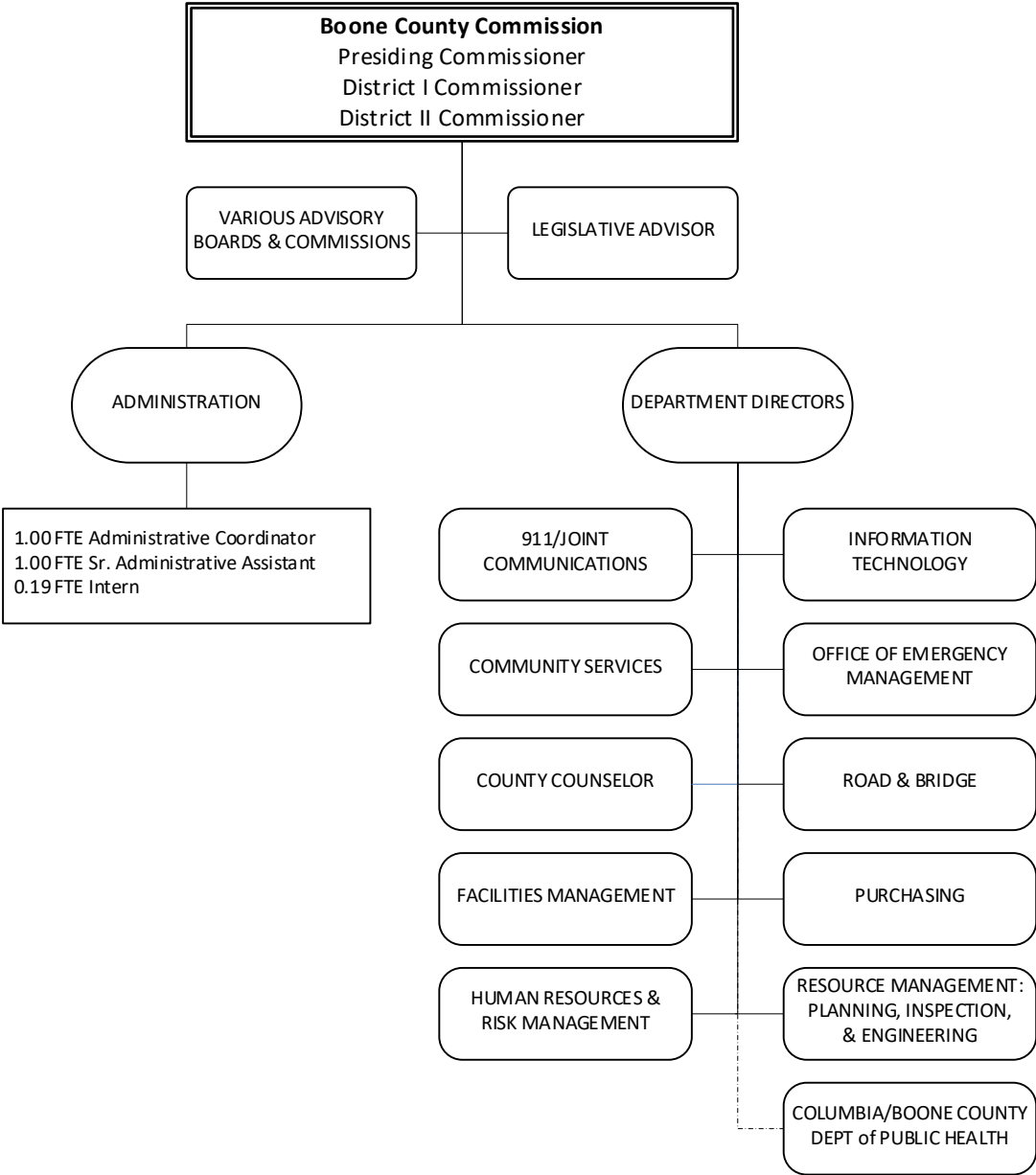
The FY 2025 budget includes \$8,000 one-time for preparation of an outdoor art installation that was reappropriated from FY 2024. Also, the appropriation for dues for Boone County's membership in various associations and organizations moved to this budget from 1122 – County Association Dues.

Personnel Detail

Position Title	2023	2024	2025	2024-2025
	Full-time	Full-time	Full-time	
	Equivalent	Equivalent	Equivalent	Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Intern	0.19	0.19	0.19	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total FTEs	5.19	5.19	5.19	-

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	439,106	560,903	489,950	518,936	0	521,160	7-
10110	OVERTIME	148	0	6	0	0	0	0
10200	FICA	34,400	44,111	38,117	41,180	0	41,180	6-
10300	HEALTH INSURANCE	26,758	40,320	31,500	33,276	0	33,276	17-
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	3,600	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,467	1,987	1,526	1,847	0	1,847	7-
10330	CNTY PD DEPENDENT PREM-HEALTH	243	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	268	257	258	257	0	257	0
10350	LIFE INSURANCE	345	432	360	360	0	360	16-
10375	DENTAL INSURANCE	1,785	2,520	2,100	2,100	0	2,100	16-
10400	WORKERS COMP	818	948	752	699	0	699	26-
10500	401(A) MATCH PLAN	3,100	3,900	3,250	2,600	0	3,250	16-
10510	CERF-EMPLOYER PD CONTRIBUTION	9,057	11,037	10,097	10,261	0	10,261	7-
10850	VEHICLE ALLOWANCE	18,938	18,938	19,372	19,372	0	19,372	2
	SUBTOTAL *****	540,033	688,953	600,888	634,488	0	637,362	7-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	65	65	0	65	0
23000	OFFICE SUPPLIES	775	810	700	700	0	700	13-
23001	PRINTED MATERIALS	294	1,031	700	691	0	691	32-
23850	UNTAGGED EQUIPMENT & TOOLS	20	150	8	150	0	150	0
23855	UNTAGGED FURNITURE/FIXTURES	203	800	0	0	0	0	100-
	SUBTOTAL *****	1,292	2,791	1,473	1,606	0	1,606	42-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,180	1,365	550	32,920	0	32,920	,311
37200	REGISTRATION	4,708	10,140	3,215	14,260	0	14,260	40
37220	TRAVEL: TRAINING RELATED	0	280	0	15,310	0	15,310	,367
	SUBTOTAL *****	6,888	11,785	3,765	62,490	0	62,490	430
UTILITIES								
48000	TELEPHONES	1,440	1,572	1,450	1,500	0	1,500	4-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	0	1,080	0	0
	SUBTOTAL *****	1,440	1,572	1,450	1,500	1,080	1,500	5-
VEHICLE EXPENSE								
59000	FUEL	597	750	600	750	0	750	0
59100	VEHICLE REPAIRS/MAINTENANCE	95	310	100	150	0	150	51-
59105	TIRES	0	600	0	600	0	600	0
	SUBTOTAL *****	692	1,660	700	1,500	0	1,500	10-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	417	480	480	480	0	480	0
	SUBTOTAL *****	417	480	480	480	0	480	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	13,500	0	100	8,000	8,100	40-
71101	PROFESSIONAL SERVICES	27,398	30,383	30,383	30,801	0	30,801	1
	SUBTOTAL *****	27,398	43,883	30,383	30,901	8,000	38,901	11-
OTHER								
83100	AWARDS	6	100	100	100	0	100	0
83810	INTERFUND SERVICES USED	168	240	100	240	0	240	0
83815	FACILITIES INTERNAL SERVC CHRG	30,147	37,734	37,734	46,389	0	46,389	22
84010	RECEPTION/MEETINGS	4,526	4,400	3,000	4,400	1,200	5,600	27
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	100	0	100	0	100	0
85710	TRAVEL-OTHER	0	0	181	0	0	0	0
	SUBTOTAL *****	34,847	42,574	41,115	51,229	1,200	52,429	23
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	9,000	8,999	0	0	0	100-
	SUBTOTAL *****	0	9,000	8,999	0	0	0	100-
	TOTAL EXPENDITURES *****	613,007	802,698	689,253	784,194	10,280	796,268	1-

County Commission and Centralia Office

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	3,000	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	3,000	3,000	3,000	3,000	0	3,000	0
	TOTAL REVENUES *****	3,000	3,000	3,000	3,000	0	3,000	0
UTILITIES								
48100	NATURAL GAS	817	1,200	1,000	1,000	0	1,000	16-
48200	ELECTRICITY	2,430	2,600	2,600	2,600	0	2,600	0
48300	WATER	449	600	600	600	0	600	0
48400	SOLID WASTE	220	240	340	384	0	384	60
48600	SEWER USE	253	320	250	320	0	320	0
	SUBTOTAL *****	4,169	4,960	4,790	4,904	0	4,904	1-
EQUIP & BLDG MAINTENANCE								
60150	PEST CONTROL	220	232	231	244	0	244	5
	SUBTOTAL *****	220	232	231	244	0	244	5
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	2,746	4,453	4,453	5,542	0	5,542	24
	SUBTOTAL *****	2,746	4,453	4,453	5,542	0	5,542	24
	TOTAL EXPENDITURES *****	7,135	9,645	9,474	10,690	0	10,690	11

Decimal values have been truncated.

County Counselor

Department Number 1126

Mission

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

Budget Highlights

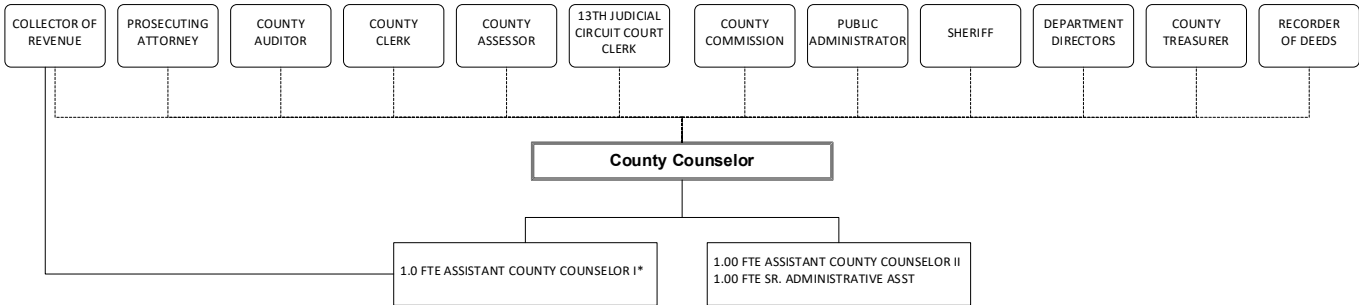
There are no significant changes to the budget.

Personnel Detail

Position Title	2023	2024	2025	2024-2025
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor II	1.00	1.00	1.00	-
Assistant County Counselor I	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	4.00	4.00	4.00	-

County Counselor

Organizational Chart



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

Under Chapter 56 RSMo, the County Counselor serves as the attorney for each of the county officials and county departments.

Pursuant to RSMo §632.405, the County Counselor also represents the petitioning physicians in involuntary civil commitment proceedings.

County Counselor

Annual Budget

1126 COUNTY COUNSELOR

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3558	ATTORNEY FEES	14,643	8,000	10,000	10,000	0	10,000	25
	SUBTOTAL *****	14,643	8,000	10,000	10,000	0	10,000	25
FINES AND FORFEITURES								
3615	FINES & FORFEITURES-LOCAL	8,190	0	1,800	0	0	0	0
	SUBTOTAL *****	8,190	0	1,800	0	0	0	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	147,783	139,508	128,300	149,836	0	149,836	7
	SUBTOTAL *****	147,783	139,508	128,300	149,836	0	149,836	7
	TOTAL REVENUES *****	170,616	147,508	140,100	159,836	0	159,836	8
PERSONAL SERVICES								
10100	SALARIES & WAGES	389,674	435,690	433,098	448,064	0	452,512	3
10200	FICA	26,927	32,649	31,763	34,276	0	34,276	4
10300	HEALTH INSURANCE	21,844	23,940	23,940	25,272	0	25,272	5
10310	COUNTY HSA CONTRIBUTION	2,750	2,400	2,400	2,400	0	2,400	0
10325	DISABILITY INSURANCE	1,040	1,536	1,051	1,613	0	1,613	5
10330	CNTY PD DEPENDENT PREM-HEALTH	10,839	13,277	13,278	13,986	0	13,986	5
10331	CNTY PD DEPENDENT PREM-DENTAL	516	515	516	515	0	515	0
10350	LIFE INSURANCE	285	288	288	288	0	288	0
10375	DENTAL INSURANCE	1,400	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	579	597	540	448	0	448	24-
10500	401(A) MATCH PLAN	2,600	2,600	2,600	2,080	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	7,793	8,535	8,662	8,961	0	8,961	4
	SUBTOTAL *****	466,247	523,287	519,396	539,163	0	544,131	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	10,148	13,793	11,000	13,959	0	13,959	1
23000	OFFICE SUPPLIES	440	1,500	500	1,500	0	1,500	0
23001	PRINTED MATERIALS	78	100	75	100	0	100	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,500	200	1,500	0	1,500	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	591	0	0	0	0
	SUBTOTAL *****	10,666	16,893	12,366	17,059	0	17,059	1
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,360	1,515	1,400	1,581	0	1,581	4
37200	REGISTRATION	937	3,600	1,500	3,600	0	3,600	0
37220	TRAVEL: TRAINING RELATED	0	550	100	550	0	550	0
	SUBTOTAL *****	2,297	5,665	3,000	5,731	0	5,731	1
UTILITIES								
48000	TELEPHONES	622	750	600	750	0	750	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,399	1,620	1,500	1,620	0	1,620	0
	SUBTOTAL *****	2,021	2,370	2,100	2,370	0	2,370	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	180	600	350	600	0	600	0
	SUBTOTAL *****	180	600	350	600	0	600	0
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	0	0	0	50	0	50	0
71100	OUTSOURCED SERVICES	16	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	17,217	1,000	240	1,000	0	1,000	0
71105	LEGAL SERVICES	0	25,000	5,000	25,000	0	25,000	0
71526	DISPOSAL SERVICES	0	700	200	700	0	700	0
	SUBTOTAL *****	17,233	26,700	5,440	26,750	0	26,750	0

County Counselor

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	17,257	21,598	21,598	26,553	0	26,553	22
84801	TRANSCRIPTS-CIVIL	392	1,500	200	1,500	0	1,500	0
85710	TRAVEL-OTHER	367	400	400	500	0	500	25
SUBTOTAL *****		18,016	23,498	22,198	28,553	0	28,553	22
TOTAL EXPENDITURES *****		516,660	599,013	564,850	620,226	0	625,194	4

Decimal values have been truncated.

Emergency and Contingency

Department Number 1123

Mission

The County Commission administers this budget. It reflects the statutorily required appropriation equal to 3% of General Fund revenues. This appropriation is to be used for unforeseen emergencies and requires a unanimous vote of the County Commission. The original appropriation is reflected in this budget; whenever usage of the Emergency Appropriation is required, the amount is transferred to the appropriate cost center budgetary account, as approved by the Commission. Therefore, the amounts appearing for prior years reflect *unspent* emergency appropriations.

Budget Highlights

This budget includes the statutorily mandated emergency appropriation, to be used for unforeseen emergencies that may arise during the year. Unanimous approval of the County Commission is required for approval of budget revisions from the emergency appropriation.

The FY 2025 budget includes \$346,687 in contingency for 5 new FTE. These positions are a Grant Administrator, Hiring & Retention Coordinator, Personal Property Specialist, Senior Admin Assistant, and a Re-entry Navigator/Release Coordinator. The cost for the Re-entry Navigator position will be covered by the Opioid Settlement fund 218. These positions require further development before funding is released from contingency and transferred to the appropriate operating budget.

Annual Budget

1123 GF EMERGENCY & CONTINGENCY

100 GENERAL FUND

		2024		2025		2025	%CHG
		2023	BUDGET +	2024	CORE	SUPPLEMENTAL	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	PY
						BUDGET	BUD
MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	75,000	0
SUBTOTAL *****		0	0	0	0	75,000	0
TOTAL REVENUES *****		0	0	0	0	75,000	0
OTHER							
86800	EMERGENCY	0	1,070,000	0	1,242,470	1,242,470	16
86850	CONTINGENCY	0	76,994	0	0	346,687	350
SUBTOTAL *****		0	1,146,994	0	1,242,470	1,589,157	39
TOTAL EXPENDITURES *****		0	1,146,994	0	1,242,470	1,589,157	39

Decimal values have been truncated.

Human Resources & Risk Management – Combined Budget Summary

Description of Funding Sources

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

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

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1115	HR & Risk Mgmt Operations	\$ 338,115	\$ 542,180	\$ 608,346	\$ 94,959	\$ -	\$ 703,305
100	1192	Recruitment & Retention	116,859	84,380	70,068	150,685	-	220,753
100	1191	Safety & Risk Management	3,988	9,102	-	9,105	8,000	17,105
100	1195	GF Insurance Activity	918,899	1,083,109	-	1,376,010	-	1,376,010
201	2011	Assessment Insurance Activity	13,359	7,021	-	16,722	-	16,722
204	2048	R&B Insurance Activity	195,659	245,688	-	313,594	-	313,594
270	2712	911/EM Insurance Activity	79,529	93,601	-	120,244	-	120,244
610	6106	FM Insurance Activity	24,319	19,908	-	42,779	-	42,779
Total			<u>\$ 1,690,727</u>	<u>\$ 2,084,989</u>	<u>\$ 678,414</u>	<u>\$ 2,124,098</u>	<u>\$ 8,000</u>	<u>\$ 2,810,512</u>

Human Resources & Risk Management Summary

Personnel Summary

Position Title	2023	2024	2025	2024-2025
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Human Resources & Risk Management	1.00	1.00	1.00	-
Risk Management Specialist	1.00	1.00	1.00	-
Recruitment & Hiring Coordinator	1.00	1.00	1.00	-
Benefits & Wellness Coordinator	1.00	1.00	1.00	-
Payroll Administrator	-	1.00	1.00	-
Payroll Coordinator	-	1.00	1.00	-
Administrative Coordinator	-	-	1.00	1.00
Total FTEs	4.00	6.00	7.00	1.00
Overtime	\$ 3,000	\$ 6,000	\$ 6,000	\$ -

Human Resources & Risk Management Operations & Activities

Department Number 1115, 1192, 1191

Mission

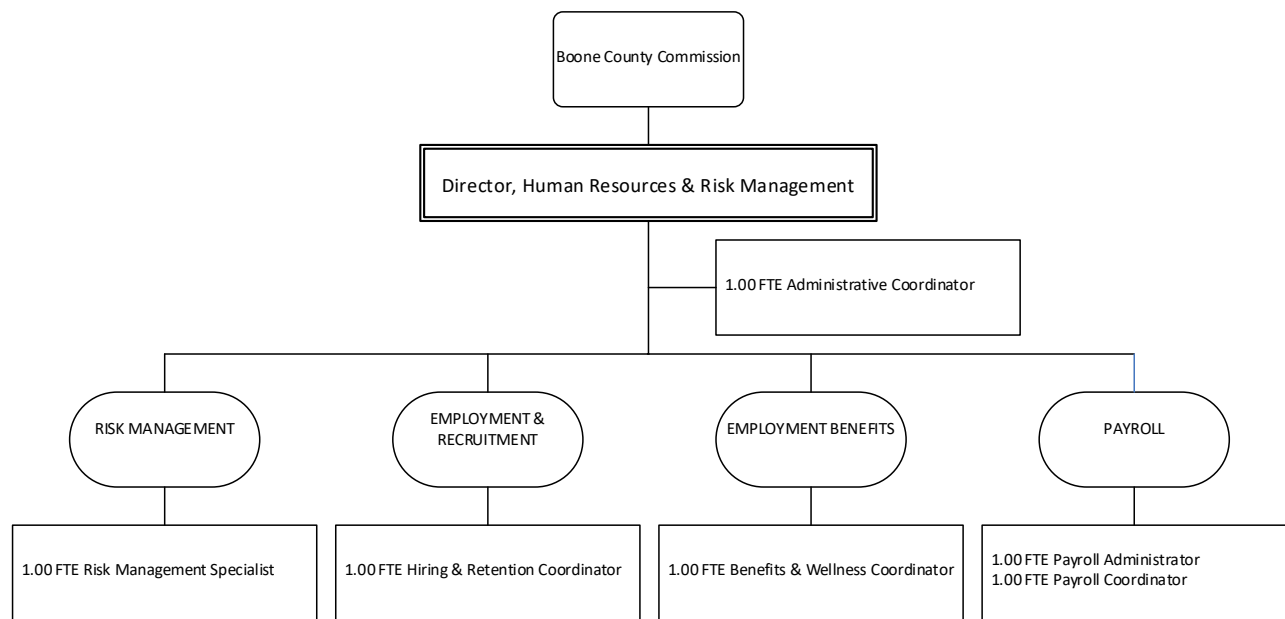
The County Commission established the Human Resources (HR) Department in 1994. This department provides support services to elected officials, department directors, and County staff as it relates to human resource issues (excluding the Thirteenth Judicial Circuit). Services include, but are not limited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

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

Budget Highlights

The FY 2025 budget includes \$55,000 for an 1.00 FTE Administrative Coordinator position. There are no other significant changes to this budget.

Organizational Chart



Human Resources & Risk Management Operations & Activities

Annual Budget

1115 HR & RISK MGMT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	236,189	401,877	373,723	432,955	38,896	478,524	19
10110	OVERTIME	10,192	6,000	8,326	6,000	0	6,000	0
10200	FICA	17,963	30,522	28,391	33,580	2,975	36,555	19
10300	HEALTH INSURANCE	22,969	49,140	39,762	49,284	9,264	58,548	19
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	6,100	6,000	0	6,000	66
10325	DISABILITY INSURANCE	1,051	1,414	1,229	1,558	140	1,698	20
10330	CNTY PD DEPENDENT PREM-HEALTH	2,142	2,551	2,552	2,701	0	2,701	5
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	257	0	257	0
10350	LIFE INSURANCE	295	432	430	432	72	504	16
10375	DENTAL INSURANCE	1,494	2,520	2,209	2,520	420	2,940	16
10400	WORKERS COMP	498	659	424	570	62	632	4-
10500	401(A) MATCH PLAN	2,300	3,770	3,350	3,120	650	4,550	20
10510	CERF-EMPLOYER PD CONTRIBUTION	4,928	6,838	7,641	8,659	778	9,437	38
SUBTOTAL *****		303,879	509,580	474,395	547,636	53,257	608,346	19
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,327	1,529	1,000	0	0	0	100-
23000	OFFICE SUPPLIES	851	2,130	2,130	2,800	0	2,800	31
23001	PRINTED MATERIALS	94	2,750	1,500	1,350	0	1,350	50-
23855	UNTAGGED FURNITURE/FIXTURES	0	4,000	6,193	0	3,200	3,200	20-
SUBTOTAL *****		3,272	10,409	10,823	4,150	3,200	7,350	29-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	898	2,028	2,000	2,068	0	2,068	1
37200	REGISTRATION	3,510	7,135	4,000	11,080	0	11,080	55
37220	TRAVEL: TRAINING RELATED	1,712	9,462	4,000	13,987	0	13,987	47
SUBTOTAL *****		6,120	18,625	10,000	27,135	0	27,135	46
UTILITIES								
48000	TELEPHONES	613	768	817	1,104	72	1,176	53
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,620	1,620	1,080	0	1,080	33-
SUBTOTAL *****		613	2,388	2,437	2,184	72	2,256	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	540	800	800	800	0	800	0
60100	BLDG REPAIRS/MAINTENANCE	0	0	469	0	0	0	0
SUBTOTAL *****		540	800	1,269	800	0	800	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	400	300	468	300	768	92
71000	NOTARY BONDS	0	50	50	50	0	50	0
71526	DISPOSAL SERVICES	0	0	612	500	0	500	0
SUBTOTAL *****		0	450	962	1,018	300	1,318	193
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	23,691	41,994	41,994	55,600	0	55,600	32
85710	TRAVEL-OTHER	0	300	300	500	0	500	66
SUBTOTAL *****		23,691	42,294	42,294	56,100	0	56,100	33
TOTAL EXPENDITURES *****		338,115	584,546	542,180	639,023	56,829	703,305	20

1192 RECRUITMENT & RETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	0	30	0	30	0	30	0
SUBTOTAL *****		0	30	0	30	0	30	0

Human Resources & Risk Management Operations & Activities

MISCELLANEOUS							
3890 MISCELLANEOUS	10,693	4,500	6,116	4,500	0	4,500	0
SUBTOTAL *****	10,693	4,500	6,116	4,500	0	4,500	0
TOTAL REVENUES *****	10,693	4,530	6,116	4,530	0	4,530	0
PERSONAL SERVICES							
10100 SALARIES & WAGES	0	2,550	0	0	0	2,800	9
10300 HEALTH INSURANCE	0	26,460	0	0	0	29,268	10
10330 CNTY PD DEPENDENT PREM-HEALTH	0	15,000	0	0	0	15,000	0
10331 CNTY PD DEPENDENT PREM-DENTAL	0	3,000	0	0	0	3,000	0
10600 UNEMPLOYMENT BENEFITS	0	20,000	0	0	0	20,000	0
SUBTOTAL *****	0	67,010	0	0	0	70,068	5
CONTRACTUAL SERVICES							
70100 SOFTWARE SUBSCRIPTIONS	468	42,555	0	0	42,555	42,555	0
71100 OUTSOURCED SERVICES	9,968	15,100	15,100	19,100	0	19,100	26
71101 PROFESSIONAL SERVICES	59,300	25,000	15,000	20,000	0	20,000	20-
71104 ADMINISTRATIVE SERVICES	2,284	3,500	3,500	3,500	0	3,500	0
71501 PARKING	0	105	105	105	0	105	0
SUBTOTAL *****	72,020	86,260	33,705	42,705	42,555	85,260	1-
OTHER							
83100 AWARDS	288	3,000	3,000	2,525	0	2,525	15-
84010 RECEPTION/MEETINGS	2,719	5,675	5,675	11,900	0	11,900	109
84300 PUBLIC NOTICE/ADVERTISING SRVC	38,464	32,000	32,000	41,000	0	41,000	28
85700 RECRUITMENT/RELOCATION EXPENSE	2,666	2,500	2,500	2,500	0	2,500	0
86510 WORKFORCE RETENTION/ENGAGEMENT	703	7,500	7,500	7,500	0	7,500	0
SUBTOTAL *****	44,840	50,675	50,675	65,425	0	65,425	29
TOTAL EXPENDITURES *****	116,860	203,945	84,380	108,130	42,555	220,753	8

1191 SAFETY & RISK MANAGEMENT

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	186	420	420	710	0	710	69
23036	SAFETY SUPPLIES & EQUIPMENT	0	1,900	1,900	1,900	0	1,900	0
23501	MEDICINE & MED SUPPLIES/EQUIP	3,633	4,995	4,995	1,845	0	1,845	63-
	SUBTOTAL *****	3,819	7,315	7,315	4,455	0	4,455	39-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	3,200	0	3,200	0	3,200	0
	SUBTOTAL *****	0	3,200	0	3,200	0	3,200	0
OTHER								
84010	RECEPTION/MEETINGS	0	700	164	700	0	700	0
86300	TESTING	170	750	0	750	0	750	0
	SUBTOTAL *****	170	1,450	164	1,450	0	1,450	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	1,500	1,623	0	8,000	8,000	433
	SUBTOTAL *****	0	1,500	1,623	0	8,000	8,000	433
	TOTAL EXPENDITURES *****	3,989	13,465	9,102	9,105	8,000	17,105	27

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Insurance Premiums and Claim Activity

Department Numbers 1195, 2011, 2048, 2712, 6106

Mission

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

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

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

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

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

Budget Highlights

Throughout the year as needed, these budgets are amended to reflect insurance recoveries and related costs associated with insurance claims. Such claims activity cannot be reasonably estimated in developing the annual budget. As a result, the FY 2025 budgetary amounts may reflect significant fluctuations from current year-to-date activity. There are no other significant changes to these budgets.

Insurance Premiums and Claim Activity

Annual Budget

1195 GF INSURANCE ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	5,161	0	15	0	0	0	0
	SUBTOTAL *****	5,161	0	15	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	55,675	0	61,200	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	31,370	0	11,048	0	0	0	0
	SUBTOTAL *****	87,045	0	72,248	0	0	0	0
	TOTAL REVENUES *****	92,206	0	72,263	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	54,380	0	84,499	0	0	0	0
	SUBTOTAL *****	54,380	0	84,499	0	0	0	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	112,798	108,048	126,329	145,000	0	145,000	34
71002	AUTO LIABILITY INS	48,410	45,000	57,997	73,262	0	73,262	62
71004	PROPERTY INSURANCE	266,180	291,750	360,259	447,413	0	447,413	53
71006	ERRORS & OMISSIONS INS	10,123	11,816	8,369	13,504	0	13,504	14
71007	LAW ENFORCEMENT INS	252,238	290,500	277,454	462,191	0	462,191	59
71008	GENERAL LIABILITY INS	124,794	169,500	109,778	120,090	0	120,090	29-
71011	PUBLIC OFFICIALS BOND	15,248	18,000	11,820	16,550	0	16,550	8-
71016	AUTO CLAIMS DEDUCTIBLE	18,248	28,000	28,190	75,000	0	75,000	167
71018	OTHER CLAIMS DEDUCTIBLE	15,017	17,000	17,914	15,000	0	15,000	11-
71020	UNINSURED CLAIMS	0	500	500	500	0	500	0
71021	AUTO LIABILITY DEDUCTIBLE	1,000	5,000	0	5,000	0	5,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	1,500	0	1,500	200
71023	UNINSURED REIMBURSEMENTS	463	1,000	0	1,000	0	1,000	0
71101	PROFESSIONAL SERVICES	0	18,300	0	0	0	0	100-
71104	ADMINISTRATIVE SERVICES	0	14,900	0	0	0	0	100-
	SUBTOTAL *****	864,519	1,019,814	998,610	1,376,010	0	1,376,010	35
	TOTAL EXPENDITURES *****	918,899	1,019,814	1,083,109	1,376,010	0	1,376,010	35

2011 ASSESSMENT INSURANCE ACTIVITY

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	5,362	0	0	0	0	0	0
	SUBTOTAL *****	5,362	0	0	0	0	0	0
	TOTAL REVENUES *****	5,362	0	0	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	5,362	0	0	0	0	0	0
	SUBTOTAL *****	5,362	0	0	0	0	0	0

Insurance Premiums and Claim Activity

CONTRACTUAL SERVICES									
71001	AUTO PHYSICAL DAMAGE INS	2,567	2,687	2,654	3,053	0	3,053	13	
71002	AUTO LIABILITY INS	1,364	1,500	1,616	1,859	0	1,859	23	
71006	ERRORS & OMISSIONS INS	480	560	364	560	0	560	0	
71008	GENERAL LIABILITY INS	2,587	2,750	2,387	3,250	0	3,250	18	
71016	AUTO CLAIMS DEDUCTIBLE	1,000	2,000	0	6,000	0	6,000	200	
71021	AUTO LIABILITY DEDUCTIBLE	0	1,000	0	2,000	0	2,000	100	
SUBTOTAL *****		7,998	10,497	7,021	16,722	0	16,722	59	
TOTAL EXPENDITURES *****		13,360	10,497	7,021	16,722	0	16,722	59	

2048 R&B INSURANCE ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	5,462	0	23,652	0	0	0	0
SUBTOTAL *****		5,462	0	23,652	0	0	0	0
TOTAL REVENUES *****		5,462	0	23,652	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	580	0	22,346	0	0	0	0
SUBTOTAL *****		580	0	22,346	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	4,882	0	0	0	0	0	0
SUBTOTAL *****		4,882	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	80,373	86,000	104,825	128,189	0	128,189	49
71002	AUTO LIABILITY INS	15,897	18,000	19,798	26,199	0	26,199	45
71004	PROPERTY INSURANCE	25,733	50,000	37,532	43,963	0	43,963	12-
71006	ERRORS & OMISSIONS INS	8,948	10,500	7,338	9,000	0	9,000	14-
71008	GENERAL LIABILITY INS	48,248	60,000	48,138	58,743	0	58,743	2-
71016	AUTO CLAIMS DEDUCTIBLE	1,000	7,000	1,000	30,000	0	30,000	328
71018	OTHER CLAIMS DEDUCTIBLE	10,000	10,000	3,215	10,000	0	10,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	5,000	1,496	5,000	0	5,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	0	1,500	0	1,500	200
71023	UNINSURED REIMBURSEMENTS	0	500	0	1,000	0	1,000	100
SUBTOTAL *****		190,199	247,500	223,342	313,594	0	313,594	27
TOTAL EXPENDITURES *****		195,661	247,500	245,688	313,594	0	313,594	27

Insurance Premiums and Claim Activity

2712 911/EM INSURANCE ACTIVITY

270 911/EM SALES TAX FUND

		2024		2025	2025	2025	%CHG
		BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	ESTIMATED	REQUEST	REQUEST	BUDGET	PY BUD
CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	5,151	5,086	6,597	0	6,597	9
71002	AUTO LIABILITY INS	2,387	2,424	3,248	0	3,248	18
71004	PROPERTY INSURANCE	47,790	61,944	71,811	0	71,811	30
71006	ERRORS & OMISSIONS INS	3,334	3,194	4,000	0	4,000	0
71008	GENERAL LIABILITY INS	17,980	20,953	22,588	0	22,588	5
71016	AUTO CLAIMS DEDUCTIBLE	0	0	6,000	0	6,000	200
71018	OTHER CLAIMS DEDUCTIBLE	2,887	0	5,000	0	5,000	28-
71021	AUTO LIABILITY DEDUCTIBLE	0	0	1,000	0	1,000	0
SUBTOTAL *****		79,529	93,601	120,244	0	120,244	21
TOTAL EXPENDITURES *****		79,529	93,601	120,244	0	120,244	21

6106 FM INSURANCE ACTIVITY

610 FACILITIES & GROUNDS

		2024		2025	2025	2025	%CHG
		BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	ESTIMATED	REQUEST	REQUEST	BUDGET	PY BUD
CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	5,900	6,209	8,521	0	8,521	13
71002	AUTO LIABILITY INS	3,110	3,686	4,872	0	4,872	39
71004	PROPERTY INSURANCE	2,452	3,153	4,086	0	4,086	36
71006	ERRORS & OMISSIONS INS	1,008	889	1,300	0	1,300	0
71008	GENERAL LIABILITY INS	5,433	5,835	7,000	0	7,000	26-
71016	AUTO CLAIMS DEDUCTIBLE	0	123	9,000	0	9,000	200
71018	OTHER CLAIMS DEDUCTIBLE	0	0	5,000	0	5,000	0
71021	AUTO LIABILITY DEDUCTIBLE	2,000	0	3,000	0	3,000	0
SUBTOTAL *****		19,903	19,895	42,779	0	42,779	19
OTHER							
83810	INTERFUND SERVICES USED	0	13	0	0	0	0
SUBTOTAL *****		0	13	0	0	0	0
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	4,418	0	0	0	0	0
SUBTOTAL *****		4,418	0	0	0	0	0
TOTAL EXPENDITURES *****		24,321	19,908	42,779	0	42,779	19

Decimal values have been truncated.

Information Technology and Mail Services—Combined Budget Summary

Description of Funding Sources

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

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

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

The funding sources for Information Technology include the following:

■ General Fund

- Information Technology Administration (1170)
This budget accounts for administrative operations of the Information Technology Department.
- Facilities Security (1171)
This budget accounts for the maintenance and support of the County's electronic facilities' security system
- IT Hardware & Software (1172)
This budget accounts for new and replacement hardware and software funded from the County's General Fund.
- IT Software Development (1173)
This budget accounts for costs associated with the internal development of County-operated software.
- IT Technical Support (1174)
This budget accounts for costs associated with technical support such as Systems Support, Help Desk services, and Cyber Security Administration.
- IT GIS – County (1176)
This budget accounts for the personnel and other resources dedicated to maintaining the master address database, supporting Consortium

Information Technology and Mail Services Summary

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

■ Assessment Fund

▪ IT Hardware & Software (2012)

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

■ Road & Bridge Fund

▪ IT Hardware & Software (2083)

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

■ 911/Emergency Management Fund

▪ Information Technology Administration (2703)

This budget accounts for the personnel and other resources within the IT Department that provide support to Joint Communications (911) and Emergency Management Operations.

▪ IT Hardware & Software (2708)

▪ IT Technical Support (2709)

■ Law Enforcement Services Fund

▪ IT Hardware & Software (2905)

This budget accounts for appropriations from the Law Enforcement Services Fund which support specific information management activities among the various law enforcement and judicial stakeholders.

■ Facilities & Grounds Fund

▪ IT Hardware & Software (6107)

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

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

Information Technology and Mail Services Summary

The funding sources for Mail Services include the following:

- General Fund, Mail Services (1194)

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

Budget Summary

Fund	Dept	Department Name	2023 Actual	2024 Estimated	2025 Class 1 Personal Services	2025 Classes 2-8 Other Services and Charges	2025 Class 9 Capital Outlay	2025 Total
Information Technology & GIS								
100	1170	GF IT Administration	\$ 506,557	\$ 677,717	\$ 630,654	\$ 193,745	\$ -	\$ 824,399
100	1171	GF IT Facilities Security	97,548	136,304	-	-	-	-
100	1172	GF IT Hardware & Software	1,879,172	1,834,689	-	1,719,461	918,900	2,638,361
100	1173	GF IT Software Development	722,997	696,307	732,197	141,273	1,800	875,270
100	1174	GF IT Technical Support	545,947	804,620	916,147	59,570	-	975,717
100	1176	GF IT GIS	256,542	326,477	282,418	54,884	-	337,302
201	2012	ASR IT Hardware & Software	41,979	92,253	-	62,070	7,700	69,770
204	2083	R&B IT Hardware & Software	63,501	115,533	-	71,787	10,600	82,387
270	2703	911/EM IT Administration	2,547	2,451	-	3,485	-	3,485
270	2708	911/EM IT Hardware & Software	1,131,200	1,381,672	-	2,038,529	1,298,050	3,336,579
270	2709	911/EM IT Technical Support	478,263	527,900	591,304	60,040	-	651,344
290	2905	LEST IT Hardware & Software	(888)	-	-	8,001	10,200	18,201
610	6107	FM IT Hardware & Software	8,887	53,645	-	30,758	3,800	34,558
		Subtotal	<u>5,734,252</u>	<u>6,649,568</u>	<u>3,152,720</u>	<u>4,443,603</u>	<u>2,251,050</u>	<u>9,847,373</u>
Mail Services								
100	1194	GF IT Mail Services	427,553	447,291	114,223	356,540	7,500	478,263
		Subtotal	<u>427,553</u>	<u>447,291</u>	<u>114,223</u>	<u>356,540</u>	<u>7,500</u>	<u>478,263</u>
		Total	<u>\$ 6,161,805</u>	<u>\$ 7,096,859</u>	<u>\$ 3,266,943</u>	<u>\$ 4,800,143</u>	<u>\$ 2,258,550</u>	<u>\$ 10,325,636</u>

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source										Change
	2023	2024	Full-time Equivalent Positions								
			Dept. 1170	Dept. 1171	Dept. 1173	Dept. 1174	Dept. 1176	Dept. 1194	Dept. 2709	2025 Total	
Information Technology											
Director, Information Technology	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Dep. Director, Information Tec	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Systems and Support Manager	2.00	2.00	-	-	-	1.00	-	-	1.00	2.00	-
Application Dev & Support Manager	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
System Administrator/Associate Sys Admin	6.00	6.00	-	-	-	4.00	-	-	2.00	6.00	-
Project Manager	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
System Support Analyst I/II	3.00	3.00	-	-	-	1.00	-	-	2.00	3.00	-
Senior Prog.Analyst/ Programmer Analyst	7.00 a	6.00 a	-	-	6.00	-	1.00	-	-	7.00 a	1.00
Web Developer -Sr. Prog. Analyst/ Programmer Analyst	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Helpdesk Technician I/II	3.00	4.00	-	-	-	3.00	-	-	1.00	4.00	-
Cybersecurity Administrator	1.00	1.00	-	-	-	1.00	-	-	-	1.00	-
Office Administrator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Service Coordinator II	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
IT Intern	0.63	0.63	-	-	-	0.63	-	-	-	0.63	-
Security Technician	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
IT Temp Security Tech	0.04	-	-	-	-	-	-	-	-	-	-
GIS Manager	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
GIS Analyst I/II	1.00	2.00	-	-	-	-	1.00	-	1.00	2.00	-
Subtotal	33.67	34.63	6.00	-	8.00	10.63	3.00	-	7.00	34.63	-
Mail Services											
Mail Clerk	1.00	1.00	-	-	-	-	-	1.00	-	1.00	-
Administrative Technician I	1.00	1.00	-	-	-	-	-	1.00	-	1.00	-
Subtotal	2.00	2.00	-	-	-	-	-	2.00	-	2.00	-
Total FTEs	35.67	36.63	6.00	-	8.00	10.63	3.00	2.00	7.00	36.63	-
Overtime	\$ 20,950	\$ 25,550	\$ 3,500	\$ -	\$ -	\$ -	\$ -	\$ 5,500	\$ 15,000	\$ 24,000	\$ (1,550)

a 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1173) in FY 2002 and is reimbursed from the Tax Maintenance Fund (department number 2110)

Information Technology

Department Numbers 1170, 1171, 1172, 1173, 1174, 1176, 2012, 2083, 2703, 2708, 2709, 2905, 6107

Mission

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

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

Budget Highlights

The FY 2025 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment.

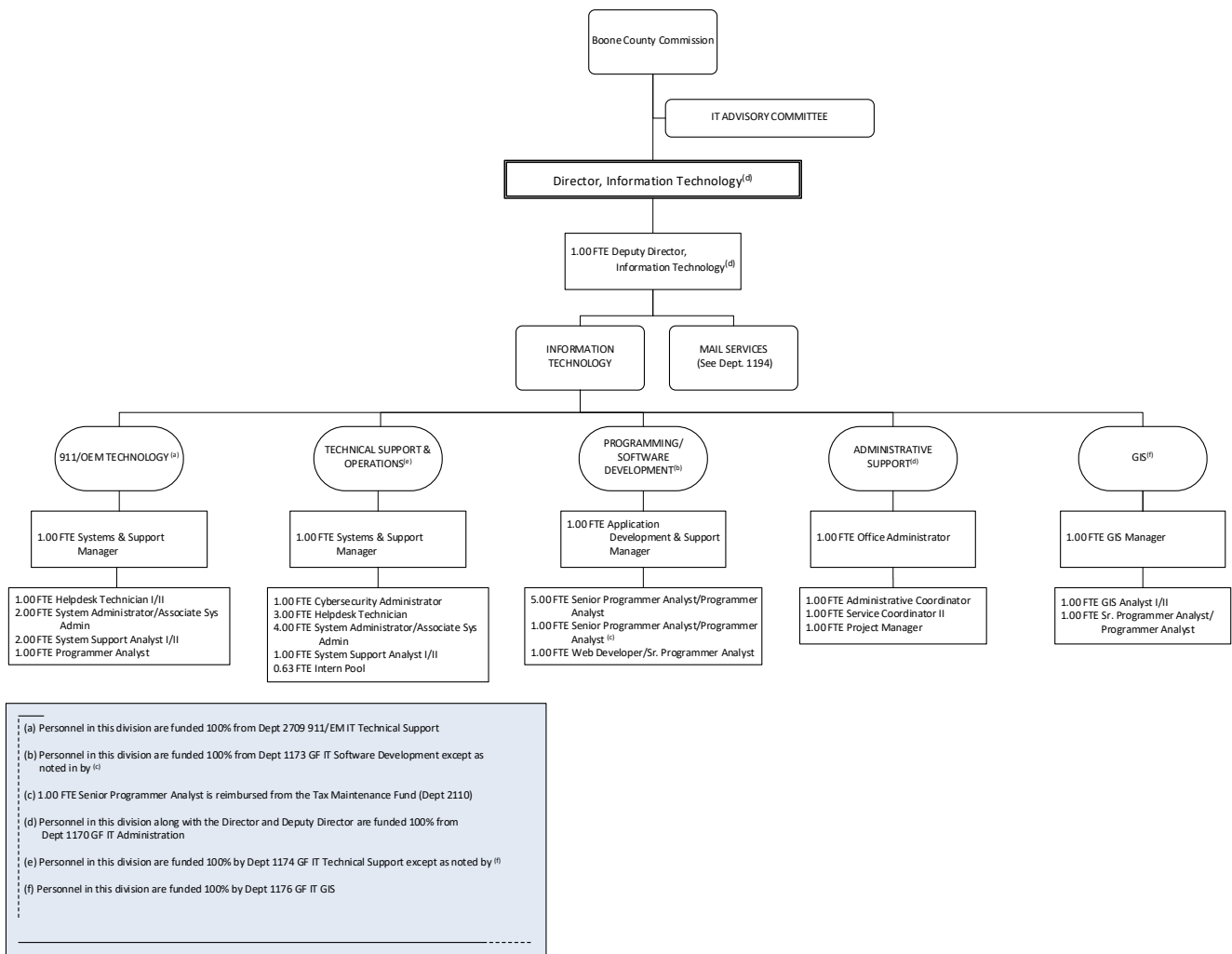
Information technology costs paid directly from the 911/Emergency Management Sales Tax Fund (cost center 2703, 2708, 2709) are associated with operations of the Emergency Communications Center (ECC). Fiscal Year 2022 marked the first year for significant appropriations for the replacement of 911/Emergency Management hardware.

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

Also included in the FY 2025 budget is funding for an additional Programmer Analyst.

Information Technology

Organizational Chart



Information Technology

Annual Budget

1170 GF IT ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	20,044	7,725	6,749	7,020	0	7,020	9-
	SUBTOTAL *****	20,044	7,725	6,749	7,020	0	7,020	9-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	123,595	62,685	63,087	151,702	0	151,702	142
3826	PRIOR YEAR COST REPAYMENT	799	0	0	0	0	0	0
	SUBTOTAL *****	124,394	62,685	63,087	151,702	0	151,702	142
	TOTAL REVENUES *****	144,438	70,410	69,836	158,722	0	158,722	125
PERSONAL SERVICES								
10100	SALARIES & WAGES	316,854	460,146	417,413	502,637	0	509,310	10
10110	OVERTIME	3,313	2,000	1,712	3,500	0	3,500	75
10115	SHIFT DIFFERENTIAL	132	0	0	0	0	0	0
10200	FICA	22,892	34,596	30,841	38,719	0	38,719	11
10300	HEALTH INSURANCE	25,665	50,400	39,375	53,064	0	53,064	5
10310	COUNTY HSA CONTRIBUTION	2,150	2,400	3,850	2,400	0	2,400	0
10325	DISABILITY INSURANCE	1,021	1,620	991	1,809	0	1,809	11
10330	CNTY PD DEPENDENT PREM-HEALTH	11,964	14,910	10,726	7,682	0	7,682	48-
10331	CNTY PD DEPENDENT PREM-DENTAL	628	699	405	257	0	257	63-
10350	LIFE INSURANCE	304	432	312	432	0	432	0
10375	DENTAL INSURANCE	1,608	2,520	2,048	2,520	0	2,520	0
10400	WORKERS COMP	663	723	540	657	0	657	9-
10500	401(A) MATCH PLAN	1,615	3,120	2,385	3,120	0	3,120	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,985	6,519	5,626	7,184	0	7,184	10
	SUBTOTAL *****	392,794	580,085	516,224	623,981	0	630,654	9
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	50	200	0	200	0
23000	OFFICE SUPPLIES	1,601	1,500	1,100	1,500	0	1,500	0
23001	PRINTED MATERIALS	190	320	275	320	0	320	0
23855	UNTAGGED FURNITURE/FIXTURES	1,121	3,840	2,200	3,840	0	3,840	0
	SUBTOTAL *****	2,912	5,860	3,625	5,860	0	5,860	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	6,937	31,340	21,500	15,600	0	15,600	50-
37220	TRAVEL: TRAINING RELATED	1,354	18,000	7,100	14,500	0	14,500	19-
	SUBTOTAL *****	8,291	49,340	28,600	30,100	0	30,100	39-
UTILITIES								
48000	TELEPHONES	2,983	3,000	3,628	3,960	72	4,032	34
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,169	2,160	1,620	2,160	0	2,160	0
	SUBTOTAL *****	4,152	5,160	5,248	6,120	72	6,192	20
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	657	600	780	850	0	850	41
	SUBTOTAL *****	657	600	780	850	0	850	42
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,888	6,200	6,886	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	0	1	7,520	850	7,520	0
71501	PARKING	15	150	20	150	0	150	0
	SUBTOTAL *****	4,903	6,350	6,907	7,670	850	7,670	21
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	92,850	116,218	116,218	142,873	0	142,873	22
84010	RECEPTION/MEETINGS	0	0	0	0	350	0	0
85710	TRAVEL-OTHER	0	200	115	200	0	200	0
	SUBTOTAL *****	92,850	116,418	116,333	143,073	350	143,073	23
	TOTAL EXPENDITURES *****	506,559	763,813	677,717	817,654	1,272	824,399	8

Information Technology

1171 GF IT FACILITIES SECURITY

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	22,706	64,366	62,636	0	0	0	100-
10110	OVERTIME	522	1,500	1,372	0	0	0	100-
10118	ON-CALL/CALL-BACK PAY	0	780	0	0	0	0	100-
10200	FICA	1,762	4,868	4,883	0	0	0	100-
10300	HEALTH INSURANCE	2,045	7,560	7,560	0	0	0	100-
10310	COUNTY HSA CONTRIBUTION	0	1,200	0	0	0	0	100-
10325	DISABILITY INSURANCE	69	223	203	0	0	0	100-
10350	LIFE INSURANCE	25	72	72	0	0	0	100-
10375	DENTAL INSURANCE	135	420	420	0	0	0	100-
10400	WORKERS COMP	641	1,483	582	0	0	0	100-
10500	401(A) MATCH PLAN	125	520	650	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	465	1,242	1,273	0	0	0	100-
	SUBTOTAL *****	28,495	84,234	79,651	0	0	0	100-
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	146	160	150	0	0	0	100-
23000	OFFICE SUPPLIES	1,616	3,000	700	0	0	0	100-
23018	PRINTER SUPPLIES	57	1,500	800	0	0	0	100-
23035	REPAIR/MAINTENANCE SUPPLIES	291	1,500	1,100	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	6,493	8,400	11,967	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	8,867	3,800	3,400	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <\$1000	10,261	2,000	1,400	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	3,612	9,850	6,750	0	0	0	100-
	SUBTOTAL *****	31,343	30,210	26,267	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	14	3,175	1,250	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	2,000	2,406	0	0	0	100-
	SUBTOTAL *****	14	5,175	3,656	0	0	0	100-
UTILITIES								
48050	MOBILE DEVICE SERVICE	463	480	468	0	0	0	100-
	SUBTOTAL *****	463	480	468	0	0	0	100-
VEHICLE EXPENSE								
59000	FUEL	49	1,000	100	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	738	1,500	500	0	0	0	100-
59105	TIRES	483	600	1	0	0	0	100-
	SUBTOTAL *****	1,270	3,100	601	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	10,477	11,760	10,150	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	296	2,000	300	0	0	0	100-
	SUBTOTAL *****	10,773	13,760	10,450	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	12,150	10,249	300	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	328	444	400	0	0	0	100-
71100	OUTSOURCED SERVICES	12,605	6,600	1,500	0	0	0	100-
	SUBTOTAL *****	25,083	17,293	2,200	0	0	0	100-
OTHER								
83810	INTERFUND SERVICES USED	107	400	110	0	0	0	100-
85710	TRAVEL-OTHER	0	100	1	0	0	0	100-
	SUBTOTAL *****	107	500	111	0	0	0	100-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	6,200	6,000	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	8,500	6,900	0	0	0	100-
	SUBTOTAL *****	0	14,700	12,900	0	0	0	100-
	TOTAL EXPENDITURES *****	97,548	169,452	136,304	0	0	0	100-

Information Technology

1172 GF IT HARDWARE & SOFTWARE

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	3,990	5,000	4,300	5,000	0	5,000	0
23016	MEDIA STORAGE SUPPLIES	0	11,500	1	15,600	0	15,600	35
23018	PRINTER SUPPLIES	0	3,000	600	1,500	0	1,500	50-
23810	UNTAGGED HARDWARE AND SOFTWARE	3,605	8,900	4,000	6,500	4,960	11,460	28
23820	COMPUTER HARDWARE <\$1000	9,458	13,400	12,500	0	12,000	8,600	35-
23830	REPLC COMPUTER HARDWARE <\$1000	1,752	5,000	2,700	5,000	950	5,950	19
23850	UNTAGGED EQUIPMENT & TOOLS	31,496	26,100	21,000	13,000	5,100	16,000	38-
	SUBTOTAL *****	50,301	72,900	45,101	46,600	23,010	64,110	12-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	16,074	25,220	19,700	26,025	213	26,163	3
	SUBTOTAL *****	16,074	25,220	19,700	26,025	213	26,163	4
UTILITIES								
48000	TELEPHONES	0	72	0	0	0	0	100-
48002	DATA COMMUNICATIONS	39,164	41,610	39,330	39,902	0	39,902	4-
48050	MOBILE DEVICE SERVICE	989	5,520	1,500	2,280	48	2,328	57-
	SUBTOTAL *****	40,153	47,202	40,830	42,182	48	42,230	11-
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	206,664	245,742	239,500	279,820	4,500	284,320	15
	SUBTOTAL *****	206,664	245,742	239,500	279,820	4,500	284,320	16
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	208,131	322,370	295,500	311,410	17,000	328,410	1
70100	SOFTWARE SUBSCRIPTIONS	276,500	357,479	335,000	373,594	43,946	411,198	15
71100	OUTSOURCED SERVICES	238,550	1,150,861	467,000	5,000	561,430	563,030	51-
71101	PROFESSIONAL SERVICES	0	6,000	6,057	0	0	0	100-
	SUBTOTAL *****	723,181	1,836,710	1,103,557	690,004	622,376	1,302,638	29-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	39,587	73,900	47,000	0	172,050	163,450	121
92301	REPLC COMPUTER HDWR	516,832	404,585	339,000	5,000	315,950	320,950	20-
92302	REPLC COMPUTER SOFTWARE	286,380	395,000	1	0	434,500	434,500	10
	SUBTOTAL *****	842,799	873,485	386,001	5,000	922,500	918,900	5
	TOTAL EXPENDITURES *****	1,879,172	3,101,259	1,834,689	1,089,631	1,572,647	2,638,361	15-

1173 GF IT SOFTWARE DEVELOPMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	91,620	104,458	102,501	109,962	0	109,962	5
	SUBTOTAL *****	91,620	104,458	102,501	109,962	0	109,962	5
	TOTAL REVENUES *****	91,620	104,458	102,501	109,962	0	109,962	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	509,562	545,857	505,730	536,761	57,677	601,944	10
10200	FICA	37,706	40,413	38,000	41,062	4,309	45,371	12
10300	HEALTH INSURANCE	38,635	47,880	40,005	43,800	9,264	53,064	10
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	3,700	2,400	0	2,400	50-
10325	DISABILITY INSURANCE	1,598	1,901	1,891	1,932	203	2,135	12
10330	CNTY PD DEPENDENT PREM-HEALTH	7,502	9,092	5,690	6,585	0	6,585	27-
10331	CNTY PD DEPENDENT PREM-DENTAL	331	257	110	220	0	220	14-
10350	LIFE INSURANCE	463	504	557	504	72	576	14
10375	DENTAL INSURANCE	2,721	2,520	2,497	2,520	420	2,940	16
10400	WORKERS COMP	905	845	832	697	113	810	4-
10500	401(A) MATCH PLAN	4,025	3,640	3,600	3,640	650	4,290	17
10510	CERF-EMPLOYER PD CONTRIBUTION	10,191	10,565	10,115	10,735	1,127	11,862	12
	SUBTOTAL *****	618,439	668,274	612,727	650,856	73,835	732,197	10

Information Technology

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	30	200	0	200	0
23820	COMPUTER HARDWARE <\$1000	621	0	0	0	750	750	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	650	650	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	0	10,086	10,086	0
SUBTOTAL *****		621	200	30	200	11,486	11,686	**
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	159	1,450	995	1,000	0	1,000	31-
37200	REGISTRATION	14,439	53,710	26,500	40,000	25	40,025	25-
37220	TRAVEL: TRAINING RELATED	8,765	17,600	8,900	21,600	0	21,600	22
SUBTOTAL *****		23,363	72,760	36,395	62,600	25	62,625	14-
UTILITIES								
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,080	540	540	540	0	540	0
SUBTOTAL *****		1,080	540	540	540	0	540	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,469	21,250	11,350	21,750	0	21,750	2
70100	SOFTWARE SUBSCRIPTIONS	29,026	38,265	35,265	40,930	1,042	41,972	9
71100	OUTSOURCED SERVICES	0	0	0	0	2,700	2,700	0
71101	PROFESSIONAL SERVICES	30,000	0	0	0	0	0	0
SUBTOTAL *****		79,495	59,515	46,615	62,680	3,742	66,422	12
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	1,800	1,800	0
SUBTOTAL *****		0	0	0	0	1,800	1,800	0
TOTAL EXPENDITURES *****		722,998	801,289	696,307	776,876	90,888	875,270	9

1174 GF IT TECHNICAL SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	433,143	704,484	624,539	726,736	1,650	739,229	4
10110	OVERTIME	5,515	3,300	3,930	7,050	0	7,050	113
10115	SHIFT DIFFERENTIAL	134	0	0	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	1,221	2,500	1,282	0	0	2,500	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	50	0	50	0
10200	FICA	33,321	52,707	47,878	56,138	0	56,138	6
10300	HEALTH INSURANCE	46,012	85,680	77,027	79,596	0	79,596	7-
10310	COUNTY HSA CONTRIBUTION	1,750	2,400	2,300	3,600	0	3,600	50
10325	DISABILITY INSURANCE	1,465	2,398	2,027	2,546	0	2,546	6
10330	CNTY PD DEPENDENT PREM-HEALTH	1,528	4,185	0	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	218	257	111	220	0	220	14-
10350	LIFE INSURANCE	469	720	655	720	0	720	0
10375	DENTAL INSURANCE	2,828	4,200	3,845	4,200	0	4,200	0
10400	WORKERS COMP	678	1,119	703	953	0	953	14-
10500	401(A) MATCH PLAN	2,295	5,330	3,305	5,200	0	5,200	2-
10510	CERF-EMPLOYER PD CONTRIBUTION	8,800	12,486	12,568	14,145	0	14,145	13
SUBTOTAL *****		539,377	881,766	780,170	901,154	1,650	916,147	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	50	100	0	100	0
SUBTOTAL *****		0	100	50	100	0	100	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	340	1	0	0	0	100-
37200	REGISTRATION	-799	33,760	9,000	25,100	0	25,100	25-
37220	TRAVEL: TRAINING RELATED	4,431	13,720	10,100	20,000	0	20,000	45
SUBTOTAL *****		3,632	47,820	19,101	45,100	0	45,100	6-
UTILITIES								
48000	TELEPHONES	0	72	0	0	0	0	100-
48050	MOBILE DEVICE SERVICE	1,100	1,380	1,110	1,380	0	1,380	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,840	3,240	3,240	3,240	0	3,240	0
SUBTOTAL *****		2,940	4,692	4,350	4,620	0	4,620	2-

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EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	500	2,000	0	2,000	0
	SUBTOTAL *****	0	2,000	500	2,000	0	2,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	7,500	199	7,500	0	7,500	0
	SUBTOTAL *****	0	7,500	199	7,500	0	7,500	0
OTHER								
83100	AWARDS	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
TOTAL EXPENDITURES *****		545,949	944,128	804,620	960,724	1,650	975,717	3

1176 GF IT GIS

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	144	0	0	0	0	0	0
	SUBTOTAL *****	144	0	0	0	0	0	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	39,411	37,228	37,228	32,119	0	32,119	13-
3826	PRIOR YEAR COST REPAYMENT	7,089	0	0	0	0	0	0
3830	SALES	0	500	0	500	0	500	0
	SUBTOTAL *****	46,500	37,728	37,228	32,619	0	32,619	14-
	TOTAL REVENUES *****	46,644	37,728	37,228	32,619	0	32,619	14-
PERSONAL SERVICES								
10100	SALARIES & WAGES	173,856	225,780	183,653	218,247	0	221,584	1-
10110	OVERTIME	0	50	0	0	0	0	100-
10200	FICA	12,702	16,935	13,430	16,695	0	16,695	1-
10300	HEALTH INSURANCE	18,166	26,460	22,008	26,532	0	26,532	0
10310	COUNTY HSA CONTRIBUTION	0	0	650	1,200	0	1,200	0
10325	DISABILITY INSURANCE	603	796	547	785	0	785	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	4,380	7,323	7,324	7,682	0	7,682	4
10331	CNTY PD DEPENDENT PREM-DENTAL	307	257	258	257	0	257	0
10350	LIFE INSURANCE	181	216	186	216	0	216	0
10375	DENTAL INSURANCE	1,085	1,260	1,083	1,260	0	1,260	0
10400	WORKERS COMP	384	354	297	283	0	283	20-
10500	401(A) MATCH PLAN	1,000	1,560	1,025	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,477	4,426	3,673	4,364	0	4,364	1-
	SUBTOTAL *****	216,141	285,417	234,134	279,081	0	282,418	1-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	48	500	200	500	0	500	0
23001	PRINTED MATERIALS	0	50	61	50	0	50	0
23016	MEDIA STORAGE SUPPLIES	0	500	1	520	0	520	4
23018	PRINTER SUPPLIES	0	400	150	400	0	400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	114	500	100	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	197	400	80	400	400	800	100
	SUBTOTAL *****	359	2,350	592	2,370	400	2,770	18
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	635	0	0	0	0	0	0
37200	REGISTRATION	1,422	5,765	5,100	5,475	0	5,475	5-
37220	TRAVEL: TRAINING RELATED	3,568	10,400	9,500	9,000	0	9,000	13-
	SUBTOTAL *****	5,625	16,165	14,600	14,475	0	14,475	10-
UTILITIES								
48060	CELL PHONE/DATA-EMPLOYEE REIMB	270	540	540	540	0	540	0
	SUBTOTAL *****	270	540	540	540	0	540	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	590	708	636	708	0	708	0
	SUBTOTAL *****	590	708	636	708	0	708	0

Information Technology

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,725	5,522	2,000	5,046	0	5,046	8-
70100	SOFTWARE SUBSCRIPTIONS	18,049	44,633	41,000	29,620	0	29,620	33-
71100	OUTSOURCED SERVICES	0	7,740	5,610	1,340	0	1,340	82-
	SUBTOTAL *****	21,774	57,895	48,610	36,006	0	36,006	38-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	10	0	10	10	0	10	0
84010	RECEPTION/MEETINGS	0	100	85	100	0	100	0
85710	TRAVEL-OTHER	0	275	20	275	0	275	0
	SUBTOTAL *****	10	375	115	385	0	385	3
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	11,773	43,369	27,250	0	0	0	100-
	SUBTOTAL *****	11,773	43,369	27,250	0	0	0	100-
TOTAL EXPENDITURES *****		256,542	406,819	326,477	333,565	400	337,302	17-

2012 ASR IT HARDWARE & SOFTWARE

201 ASSESSMENT FUND

201 ASSESSMENT FUND			2024		2025	2025	2025	%CHG
ACCT	DESCRIPTION	2023	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	FROM
		ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
								BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	1,992	0	0	0	0	0	0
	SUBTOTAL *****	1,992	0	0	0	0	0	0
	TOTAL REVENUES *****	1,992	0	0	0	0	0	0
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	285	275	300	300	0	300	9
23820	COMPUTER HARDWARE <\$1000	1,730	0	0	0	1,000	500	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	2,500	500	2,500	0	2,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	1,300	650	0
	SUBTOTAL *****	2,015	2,775	800	2,800	2,300	3,950	42
DUES TRAVEL & TRAINING								
37200	REGISTRATION	214	400	350	475	50	500	25
	SUBTOTAL *****	214	400	350	475	50	500	25
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	4,299	6,475	6,250	6,795	0	6,795	4
	SUBTOTAL *****	4,299	6,475	6,250	6,795	0	6,795	5
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	9,511	12,705	10,000	13,708	0	13,708	7
70100	SOFTWARE SUBSCRIPTIONS	19,804	42,432	35,995	35,995	1,514	36,617	13-
71100	OUTSOURCED SERVICES	0	5,000	3,815	0	500	500	90-
71101	PROFESSIONAL SERVICES	0	2,000	1,443	0	0	0	100-
	SUBTOTAL *****	29,315	62,137	51,253	49,703	2,014	50,825	18-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-483	0	0	0	0	0	0
	SUBTOTAL *****	-483	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	5,200	1,800	0
92301	REPLC COMPUTER HDWR	6,619	46,871	33,600	2,500	3,400	5,900	87-
	SUBTOTAL *****	6,619	46,871	33,600	2,500	8,600	7,700	84-
	TOTAL EXPENDITURES *****	41,979	118,658	92,253	62,273	12,964	69,770	41-

Information Technology

2083 R&B IT HARDWARE & SOFTWARE

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	1,789	0	0	0	0	0	0
	SUBTOTAL *****	1,789	0	0	0	0	0	0
	TOTAL REVENUES *****	1,789	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23820	COMPUTER HARDWARE <\$1000	14	11,350	10,500	0	250	250	97-
23830	REPLC COMPUTER HARDWARE <\$1000	1,110	1,500	250	1,500	0	1,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,300	320	0	325	325	75-
	SUBTOTAL *****	1,124	14,150	11,070	1,500	575	2,075	85-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	393	725	470	725	13	738	1
	SUBTOTAL *****	393	725	470	725	13	738	2
UTILITIES								
48002	DATA COMMUNICATIONS	26,541	27,145	26,550	27,145	0	27,145	0
48050	MOBILE DEVICE SERVICE	1,284	1,392	1,310	1,392	0	1,392	0
	SUBTOTAL *****	27,825	28,537	27,860	28,537	0	28,537	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	1,333	1,980	1,490	3,460	0	3,460	74
	SUBTOTAL *****	1,333	1,980	1,490	3,460	0	3,460	75
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,470	2,014	2,050	3,348	0	3,348	66
70100	SOFTWARE SUBSCRIPTIONS	16,987	43,344	33,500	33,150	479	33,629	22-
71100	OUTSOURCED SERVICES	0	2,300	2,693	0	0	0	100-
	SUBTOTAL *****	18,457	47,658	38,243	36,498	479	36,977	22-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-2	0	0	0	0	0	0
	SUBTOTAL *****	-2	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	6,500	5,300	0	4,100	4,100	36-
92301	REPLC COMPUTER HDWR	14,371	39,197	31,100	2,000	4,500	6,500	83-
	SUBTOTAL *****	14,371	45,697	36,400	2,000	8,600	10,600	77-
	TOTAL EXPENDITURES *****	63,501	138,747	115,533	72,720	9,667	82,387	41-

2703 911/EM IT ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	200	50	200	0	200	0
23000	OFFICE SUPPLIES	104	500	150	500	0	500	0
23001	PRINTED MATERIALS	0	200	50	200	0	200	0
	SUBTOTAL *****	104	900	250	900	0	900	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,444	2,200	2,200	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	0	1	2,585	0	2,585	0
	SUBTOTAL *****	2,444	2,200	2,201	2,585	0	2,585	18
	TOTAL EXPENDITURES *****	2,548	3,100	2,451	3,485	0	3,485	12

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2708 911/EM IT HARDWARE & SOFTWARE

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	2,599	0	0	0	0	0	0
	SUBTOTAL *****	2,599	0	0	0	0	0	0
	TOTAL REVENUES *****	2,599	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23018	PRINTER SUPPLIES	1,679	3,400	1,700	3,400	0	3,400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	2,024	4,000	8,500	4,000	0	4,000	0
23820	COMPUTER HARDWARE <\$1000	1,447	3,350	2,100	0	41,250	37,400	,016
23830	REPLC COMPUTER HARDWARE <\$1000	500	5,000	2,300	5,000	0	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	3,278	42,470	33,700	5,970	2,490	5,970	85-
	SUBTOTAL *****	8,928	58,220	48,300	18,370	43,740	55,770	4-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	1,100	1,925	1,250	1,925	25	1,925	0
	SUBTOTAL *****	1,100	1,925	1,250	1,925	25	1,925	0
UTILITIES								
48000	TELEPHONES	0	144	0	0	0	0	100-
48002	DATA COMMUNICATIONS	45,098	49,985	46,100	46,525	0	46,525	6-
48050	MOBILE DEVICE SERVICE	720	720	720	720	0	720	0
	SUBTOTAL *****	45,818	50,849	46,820	47,245	0	47,245	7-
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	345,383	411,955	397,500	422,980	88,860	494,980	20
60200	EQUIP REPAIRS/MAINTENANCE	1,154	1,300	800	1,300	0	1,300	0
	SUBTOTAL *****	346,537	413,255	398,300	424,280	88,860	496,280	20
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	246,813	326,865	269,500	376,839	121,652	472,089	44
70100	SOFTWARE SUBSCRIPTIONS	234,033	394,546	314,500	303,315	51,747	357,440	9-
71100	OUTSOURCED SERVICES	27,889	560,579	23,000	200	604,274	593,980	5
71101	PROFESSIONAL SERVICES	0	22,000	1	0	13,800	13,800	37-
	SUBTOTAL *****	508,735	1,303,990	607,001	680,354	791,473	1,437,309	10
OTHER								
86910	PY ENCUMBRANCES NOT USED	-369,491	0	0	0	0	0	0
	SUBTOTAL *****	-369,491	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	3,008	311,300	25,000	0	72,900	49,500	84-
92301	REPLC COMPUTER HDWR	586,564	427,790	255,000	5,000	418,550	423,550	0
92302	REPLC COMPUTER SOFTWARE	0	750,000	1	0	825,000	825,000	10
	SUBTOTAL *****	589,572	1,489,090	280,001	5,000	1,316,450	1,298,050	13-
	TOTAL EXPENDITURES *****	1,131,199	3,317,329	1,381,672	1,177,174	2,240,548	3,336,579	1

2709 911/EM IT TECHNICAL SUPPORT

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	0	40	0	0	0	0
	SUBTOTAL *****	0	0	40	0	0	0	0
	TOTAL REVENUES *****	0	0	40	0	0	0	0

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PERSONAL SERVICES							
10100	SALARIES & WAGES	357,053	494,326	390,933	460,030	0	467,226 5-
10110	OVERTIME	12,876	15,000	10,933	13,000	0	13,000 13-
10118	ON-CALL/CALL-BACK PAY	1,317	1,300	1,268	0	0	1,300 0
10120	HOLIDAY WORKED	38	0	0	0	0	0 0
10125	FAMILY HOLIDAY WORKED PREMIUM	19	0	0	50	0	50 0
10200	FICA	28,042	37,963	30,308	36,190	0	36,190 4-
10300	HEALTH INSURANCE	34,182	56,700	45,031	51,804	0	51,804 8-
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	5,650	3,600	0	3,600 25-
10325	DISABILITY INSURANCE	1,259	1,732	1,351	1,656	0	1,656 4-
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	147	0	0	0 100-
10350	LIFE INSURANCE	372	504	421	504	0	504 0
10375	DENTAL INSURANCE	2,205	2,940	2,444	2,520	0	2,520 14-
10400	WORKERS COMP	733	794	617	614	0	614 22-
10500	401(A) MATCH PLAN	2,760	3,640	3,625	3,640	0	3,640 0
10510	CERF-EMPLOYER PD CONTRIBUTION	7,426	9,624	7,999	9,200	0	9,200 4-
SUBTOTAL *****		453,229	629,470	500,727	582,808	0	591,304 6-
MATERIALS & SUPPLIES							
23810	UNTAGGED HARDWARE AND SOFTWARE	88	0	0	0	0	0 0
23820	COMPUTER HARDWARE <\$1000	315	0	0	0	0	0 0
23830	REPLC COMPUTER HARDWARE <\$1000	296	0	0	0	0	0 0
SUBTOTAL *****		699	0	0	0	0	0 0
DUES TRAVEL & TRAINING							
37200	REGISTRATION	8,700	30,820	14,500	29,500	0	29,500 4-
37220	TRAVEL: TRAINING RELATED	10,866	11,500	10,500	17,500	0	17,500 52
SUBTOTAL *****		19,566	42,320	25,000	47,000	0	47,000 11
UTILITIES							
48050	MOBILE DEVICE SERVICE	354	600	360	600	0	600 0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,080	1,620	1,620	1,620	0	1,620 0
SUBTOTAL *****		1,434	2,220	1,980	2,220	0	2,220 0
CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	10,000	1	10,000	0	10,000 0
71501	PARKING	45	50	100	120	0	120 140
SUBTOTAL *****		45	10,050	101	10,120	0	10,120 1
OTHER							
85710	TRAVEL-OTHER	783	700	92	700	0	700 0
SUBTOTAL *****		783	700	92	700	0	700 0
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	2,509	0	0	0	0	0 0
SUBTOTAL *****		2,509	0	0	0	0	0 0
TOTAL EXPENDITURES *****		478,265	684,760	527,900	642,848	0	651,344 5-

2905 LEST IT HARDWARE & SOFTWARE

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	3,500	1,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	4,550	1,950	0
SUBTOTAL *****		0	0	0	0	8,050	3,450	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	0	175	75	0
SUBTOTAL *****		0	0	0	0	175	75	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	10,444	4,476	0
SUBTOTAL *****		0	0	0	0	10,444	4,476	0
OTHER								
86910	PY ENCUMBRANCES NOT USED	-888	0	0	0	0	0	0
SUBTOTAL *****		-888	0	0	0	0	0	0

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FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	23,800	10,200	0
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,800</u>	<u>10,200</u>	<u>0</u>
	TOTAL EXPENDITURES *****	-888	0	0	0	42,469	18,201	0

6107 FM IT HARDWARE & SOFTWARE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23820	COMPUTER HARDWARE <\$1000	786	8,050	7,100	1,500	2,200	2,850	64-
23850	UNTAGGED EQUIPMENT & TOOLS	0	700	320	0	0	0	100-
	SUBTOTAL *****	786	8,750	7,420	1,500	2,200	2,850	67-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	228	475	310	650	50	675	42
	SUBTOTAL *****	228	475	310	650	50	675	42
UTILITIES								
48050	MOBILE DEVICE SERVICE	480	720	520	768	144	864	20
	SUBTOTAL *****	480	720	520	768	144	864	20
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	143	210	195	5,010	0	5,010	,285
	SUBTOTAL *****	143	210	195	5,010	0	5,010	**
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	118	1,759	1,000	1,962	0	1,962	11
70100	SOFTWARE SUBSCRIPTIONS	5,782	34,976	32,500	17,860	2,084	19,397	44-
	SUBTOTAL *****	5,900	36,735	33,500	19,822	2,084	21,359	42-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	1,350	12,600	9,200	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	8,400	2,500	2,000	1,800	3,800	54-
	SUBTOTAL *****	1,350	21,000	11,700	2,000	1,800	3,800	82-
	TOTAL EXPENDITURES *****	8,887	67,890	53,645	29,750	6,278	34,558	49-

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Mail Services

Department Number 1194

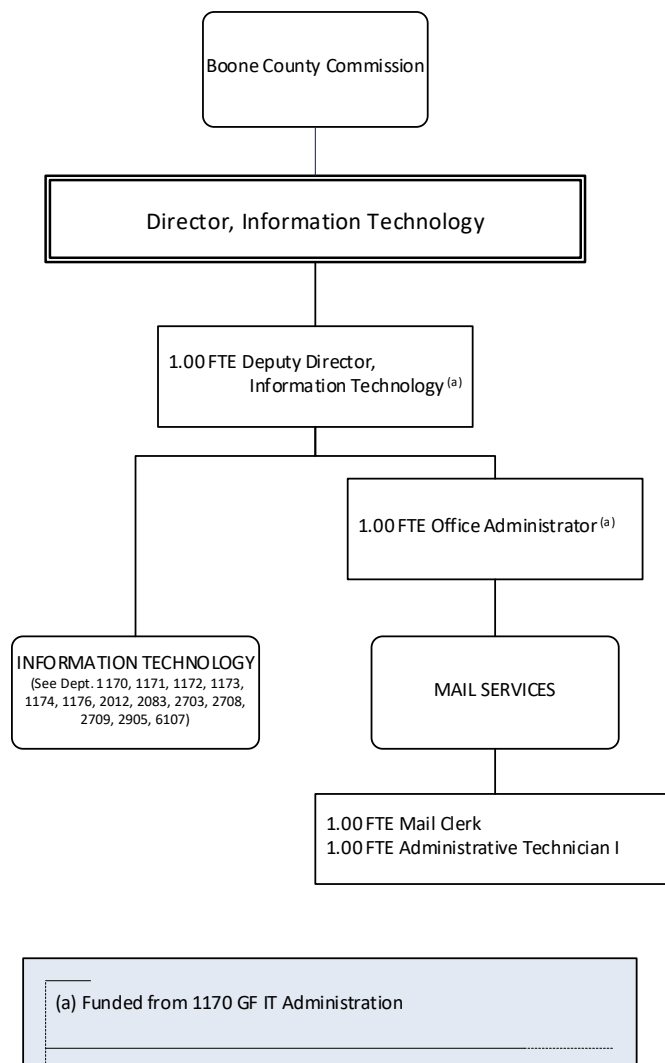
Mission

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

Budget Highlights

The FY 2025 budget includes funding to replace the postage machine. The total cost (approximately \$22,500) is allocated between the General Fund (this budget), the Assessment Fund (cost center #2010) and the Tax Maintenance Fund (cost center #2110). There are no other significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 GF IT MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	33,679	21,000	24,000	24,000	0	24,000	14
	SUBTOTAL *****	33,679	21,000	24,000	24,000	0	24,000	14
	TOTAL REVENUES *****	33,679	21,000	24,000	24,000	0	24,000	14
PERSONAL SERVICES								
10100	SALARIES & WAGES	54,700	77,378	76,780	73,411	0	75,635	2-
10110	OVERTIME	2,429	7,000	3,000	5,500	0	5,500	21-
10115	SHIFT DIFFERENTIAL	72	0	0	0	0	0	0
10200	FICA	4,326	6,208	6,061	6,036	0	6,036	2-
10300	HEALTH INSURANCE	11,263	17,640	16,349	17,268	0	17,268	2-
10310	COUNTY HSA CONTRIBUTION	350	0	1,150	1,200	0	1,200	0
10325	DISABILITY INSURANCE	231	267	272	264	0	264	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	3,601	0	3,601	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	147	0	147	0
10350	LIFE INSURANCE	132	144	144	144	0	144	0
10375	DENTAL INSURANCE	685	840	838	840	0	840	0
10400	WORKERS COMP	998	1,410	1,286	1,080	0	1,080	23-
10500	401(A) MATCH PLAN	730	1,300	1,075	1,040	0	1,040	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,144	1,483	1,551	1,468	0	1,468	1-
	SUBTOTAL *****	77,060	113,670	108,506	111,999	0	114,223	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	269,548	311,500	309,000	311,500	0	311,500	0
22005	MAILING FEES/PERMITS/RENTALS	3,138	4,000	2,840	4,000	0	4,000	0
23000	OFFICE SUPPLIES	2,969	4,400	4,300	4,400	0	4,400	0
23850	UNTAGGED EQUIPMENT & TOOLS	355	380	260	380	310	690	81
	SUBTOTAL *****	276,010	320,280	316,400	320,280	310	320,590	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	135	250	2,124	250	1,750	2,000	700
37220	TRAVEL: TRAINING RELATED	313	1,000	1,942	1,000	1,750	2,750	175
	SUBTOTAL *****	448	1,250	4,066	1,250	3,500	4,750	280
VEHICLE EXPENSE								
59000	FUEL	1,961	2,400	2,400	2,400	0	2,400	0
59100	VEHICLE REPAIRS/MAINTENANCE	286	1,625	1,500	1,625	0	1,625	0
59105	TIRES	4	650	1	650	0	650	0
	SUBTOTAL *****	2,251	4,675	3,901	4,675	0	4,675	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	15,418	15,500	2,170	15,500	0	15,500	0
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	250	1,000	0	1,000	0
	SUBTOTAL *****	15,418	16,500	2,420	16,500	0	16,500	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	7,368	8,250	7,664	8,250	0	8,250	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	56	0	155	155	0
71600	EQUIP LEASES & METER CHRG	826	920	828	920	0	920	0
	SUBTOTAL *****	8,194	9,170	8,548	9,170	155	9,325	2
OTHER								
83810	INTERFUND SERVICES USED	137	700	350	700	0	700	0
	SUBTOTAL *****	137	700	350	700	0	700	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	48,035	0	0	0	7,500	7,500	0
92301	REPLC COMPUTER HDWR	0	3,200	3,100	0	0	0	100-
	SUBTOTAL *****	48,035	3,200	3,100	0	7,500	7,500	134
	TOTAL EXPENDITURES *****	427,553	469,445	447,291	464,574	11,465	478,263	2

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

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

Budget Highlights

Property Tax Revenue-- The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005 and has remained at that rate. The fiscal year 2020 budget included a 2-cent increase resulting in a proposed tax rate of \$0.14 per \$100 assessed valuation; however, in response to the sudden and unexpected economic impact of the COVID-19 pandemic throughout the County, the County Commission deferred the increase. By operation of state law, the County is precluded from increasing the property tax levy for fiscal year 2021 above the rate set for 2020; therefore, the property tax levy for the General Fund will continue unchanged at \$0.12 per \$100 assessed valuation. The budgeted tax rate for Fiscal Year 2025 remains unchanged.

Sales Tax Revenue—The FY 2025 budget assumes 2.0% growth in sales tax revenue from the estimated actual for FY 2024.

Professional Services-- This budget accounts for the cost of the County's annual financial audit and the annual cost allocation plan, which is used to document the County's indirect costs and serve as a basis for claiming reimbursement for indirect costs. Indirect costs are claimed on certain grants, if allowed; in addition, indirect costs are reimbursed to the General Fund in accordance with provisions of the County's Budget Policy (see Fiscal and Budget Policies within the *General Information* tab section).

Fixed Asset Additions – There are no additions for FY 2025

There are no other significant changes to the budget.

Non-Departmental

Annual Budget

1190 GF NON-DEPARTMENTAL

100 GENERAL FUND

		2024		2024	2025	2025	2025	%CHG
		2023	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
								BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	3,364,592	3,473,100	3,420,400	3,540,100	0	3,540,100	1
3002	PERSONAL PROPERTY CY	959,356	955,222	864,500	894,700	0	894,700	6-
3003	RAILROAD AND UTILITY CY	62,152	60,600	60,700	60,700	0	60,700	0
3004	REPLACEMENT SURTAX/GEN CY	297,177	265,000	300,000	305,000	0	305,000	15
3011	REAL ESTATE PY	49,076	55,000	55,000	55,000	0	55,000	0
3012	PERSONAL PROPERTY PY	107,979	80,000	120,000	100,000	0	100,000	25
3055	OTHER PROP TAX PASS THRU	5,291	6,000	6,000	6,000	0	6,000	0
	SUBTOTAL *****	4,845,623	4,894,922	4,826,600	4,961,500	0	4,961,500	1
SALES & USE TAXES								
3110	SALES TAXES	18,517,349	18,482,650	19,434,000	19,823,000	0	19,823,000	7
3115	USE TAX	5,202,158	4,605,992	5,000,000	6,630,000	0	6,630,000	43
3116	MARIJUANA TAX	64,096	110,000	201,901	201,900	0	201,900	83
3117	MARIJUANA TAX-CITY/COUNTY	243,018	0	890,460	890,460	0	890,460	0
	SUBTOTAL *****	24,026,621	23,198,642	25,526,361	27,545,360	0	27,545,360	19
FRANCHISE TAXES								
3210	MEDIACOM	61,761	79,000	53,550	55,000	0	55,000	30-
3220	CHARTER COMMUNICATIONS	73,041	84,000	55,625	55,000	0	55,000	34-
	SUBTOTAL *****	134,802	163,000	109,175	110,000	0	110,000	33-
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	5,000	0	0	0	0	0	0
3445	FINANCIAL INSTITUTION TAX	3,366	7,000	5,300	5,300	0	5,300	24-
3446	COUNTY STOCK INSURANCE	21,635	20,000	20,000	20,000	0	20,000	0
3490	FISH & WILDLIFE PILT	1,311	1,200	1,224	1,200	0	1,200	0
	SUBTOTAL *****	31,312	28,200	26,524	26,500	0	26,500	6-
CHARGES FOR SERVICES								
3550	COMMISSIONS	12	10	10	10	0	10	0
	SUBTOTAL *****	12	10	10	10	0	10	0
FINES AND FORFEITURES								
3615	FINES & FORFEITURES-LOCAL	24,411	16,000	7,620	18,800	0	18,800	17
	SUBTOTAL *****	24,411	16,000	7,620	18,800	0	18,800	18
INTEREST								
3710	INTEREST	14,280	21	20	21	0	21	0
3718	INT-SALES TAX	295	0	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	140	90	81	81	0	81	10-
	SUBTOTAL *****	14,715	111	101	102	0	102	8-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	1,615,000	1,701,855	1,701,855	2,165,884	0	2,165,884	27
3820	LAND & BLDG RENT/LEASE	81,482	91,886	91,886	93,722	0	93,722	2
3821	BLDG RENT	38,888	40,242	40,242	41,311	0	41,311	2
3822	OTHER LEASE REVENUE	5,000	0	0	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	40	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	427	1,000	7,000	1,000	0	1,000	0
3836	SALE OF NON-CAPITAL ASSETS	7,520	3,000	500	3,000	0	3,000	0
3871	CERF EMPLOYER CONTRIBUTION REF	62,668	50,000	71,505	60,000	0	60,000	20
3890	MISCELLANEOUS	635	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	4,110	2,800	3,720	2,800	0	2,800	0
	SUBTOTAL *****	1,815,770	1,890,783	1,916,708	2,367,717	0	2,367,717	25

Non-Departmental

OTHER FINANCING SOURCES								
3912	OTI: FROM DEBT SERVICE FUND	1,505	0	0	0	0	0	0
3915	OTI: FROM CAPITAL PROJECT FUND	67,232	0	5,000,000	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	2,514,836	2,500,000	2,500,000	2,500,000	0	2,500,000	0
SUBTOTAL *****		2,583,573	2,500,000	7,500,000	2,500,000	0	2,500,000	0
TOTAL REVENUES *****		33,476,839	32,691,668	39,913,099	37,529,989	0	37,529,989	15
UTILITIES								
48100	NATURAL GAS	3,627	3,780	3,255	3,828	0	3,828	1
48200	ELECTRICITY	1,518	1,800	3,640	3,300	0	3,300	83
48300	WATER	391	360	400	516	0	516	43
48400	SOLID WASTE	0	0	140	336	0	336	0
48450	SOLID WASTE - RECYCLING	0	0	280	0	0	0	0
48500	STORM WATER UTILITY	4,913	5,160	4,950	5,160	0	5,160	0
48600	SEWER USE	499	480	525	660	0	660	37
SUBTOTAL *****		10,948	11,580	13,190	13,800	0	13,800	19
EQUIP & BLDG MAINTENANCE								
60150	PEST CONTROL	0	0	0	0	0	147	0
SUBTOTAL *****		0	0	0	0	0	147	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	1,113	880	1,110	880	0	880	0
71101	PROFESSIONAL SERVICES	252,175	128,400	107,400	118,400	0	118,400	7-
71505	CONDO ASSESSMENT	38,888	40,242	40,244	41,311	0	41,311	2
SUBTOTAL *****		292,176	169,522	148,754	160,591	0	160,591	5-
OTHER								
83160	RECYCLING & DUMP FEES	735	200	400	400	0	400	100
83200	FEES & COMMISSIONS	0	240	0	240	0	240	0
83810	INTERFUND SERVICES USED	154	0	0	0	0	0	0
83815	FACILITIES INTERNAL SVC CHRG	102,836	212,660	180,890	183,146	0	183,146	13-
83919	OTO: TO CAPITAL PROJECT FUND	0	5,000,000	5,000,000	0	0	0	100-
83924	OTO: TO NID FUND	0	0	0	0	0	60,000	0
86882	TIF SALES TAX PAYMENTS	8,765	10,000	9,315	10,000	0	10,000	0
86883	UNCOLLECTIBLE ACCOUNT EXPENSE	0	0	3,257	0	0	0	0
86896	SHORTAGE	0	100	0	100	0	100	0
86900	MISCELLANEOUS	2,052	2,100	2,100	2,100	0	5,000	138
86910	PY ENCUMBRANCES NOT USED	-27,593	0	-19,705	0	0	0	0
SUBTOTAL *****		86,949	5,225,300	5,176,257	195,986	0	258,886	95-
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	66,791	895,000	895,000	0	0	0	100-
91800	LAND	0	175,000	175,000	0	0	0	100-
SUBTOTAL *****		66,791	1,070,000	1,070,000	0	0	0	100-
TOTAL EXPENDITURES *****		456,864	6,476,402	6,408,201	370,377	0	433,424	93-

Decimal values have been truncated.

Purchasing

Department Number 1118

Mission

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

The Purchasing Department establishes formal criteria and purchasing processes to ensure equality, compliance with state procurement laws, and to protect the public interest with regard to the County's procurement activities. In doing so, attention is given to ensure that regulations are not excessive, conflicting, and do not impose undue costs. The development, content, and approval of all purchasing policies, regulations, and procedures, as established by the Department, shall be common among departments, where possible, and shall be consistent with commonly accepted purchasing principles. All purchasing shall acquire the benefits of competition to the maximum extent practical, using formal advertising or sealed bids, where applicable, with the intent to encourage submission of bids by any and all qualified suppliers. The department shall establish and maintain ethical and impartial relations with all suppliers to enhance prestige, while achieving the goals and objectives regarding purchasing activities.

Primary duties include the following:

- Competitively procure materials, supplies, tools, and services for the County's operations when the cost for such items exceeds the statutory threshold, currently \$12,000. This is also accomplished through countywide term and supply contracts which are utilized by one or more departments.
- Review bid specifications to ensure a competitive, fair, and equitable process.
- Maintain a vendor data base and administer the distribution of Requests for Bids and/or Proposals.
- Prepare contract documents and Purchase Requisitions when applicable.
- Administer the surplus property disposal process.

Budget Highlights

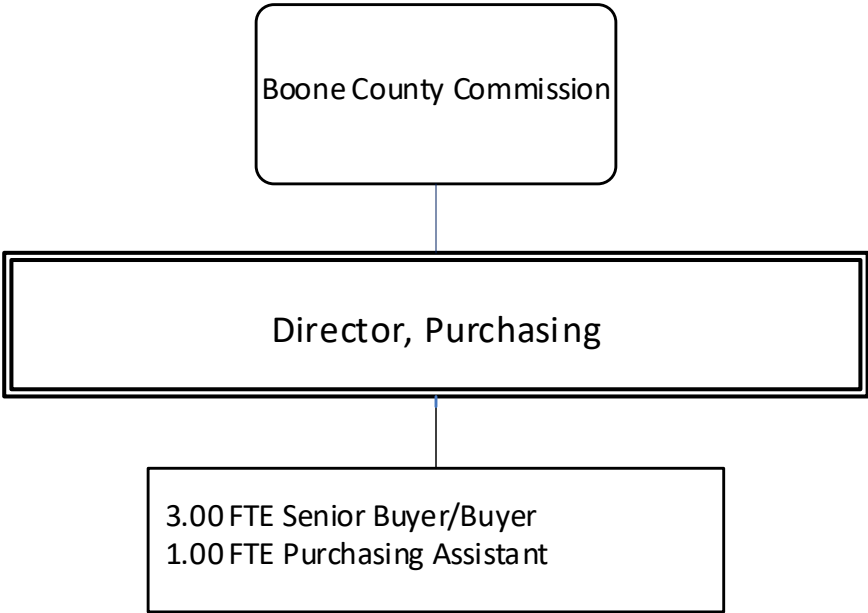
The contracts for e-procurement subscription services and electronic signature of documents will now be budgeted in Purchasing instead of Information Technology starting in 2025. Also, the Purchasing department budget includes funding to convert their part-time purchasing assistant to a full-time buyer. There are no other significant changes to this budget.

Purchasing

Personnel Detail

Position Title	2023	2024	2025	2024-2025
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Purchasing	1.00	1.00	1.00	-
Senior Buyer/Buyer	3.00	2.00	3.00	1.00
Purchasing Assistant	0.75	1.75	1.00	(0.75)
Total FTEs	4.75	4.75	5.00	0.25
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	249,440	334,810	289,348	337,324	12,500	354,828	5
10110	OVERTIME	0	0	105	0	0	0	0
10200	FICA	17,598	24,898	20,636	25,805	0	25,805	3
10300	HEALTH INSURANCE	26,203	41,580	34,965	42,540	0	42,540	2
10310	COUNTY HSA CONTRIBUTION	2,150	2,400	2,400	3,600	0	3,600	50
10325	DISABILITY INSURANCE	864	1,171	933	1,214	0	1,214	3
10330	CNTY PD DEPENDENT PREM-HEALTH	8,440	10,138	10,924	6,303	0	6,303	37-
10331	CNTY PD DEPENDENT PREM-DENTAL	553	551	580	551	0	551	0
10350	LIFE INSURANCE	254	360	289	360	0	360	0
10375	DENTAL INSURANCE	1,639	2,100	1,750	2,100	0	2,100	0
10400	WORKERS COMP	451	520	409	438	0	438	15-
10500	401(A) MATCH PLAN	2,500	3,250	2,925	2,600	0	3,250	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,864	4,382	3,431	4,289	0	4,289	2-
SUBTOTAL *****		312,956	426,160	368,695	427,124	12,500	445,278	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	864	1,640	1,640	1,640	0	1,640	0
23001	PRINTED MATERIALS	99	400	347	400	0	400	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	750	300	750	0	750	0
23855	UNTAGGED FURNITURE/FIXTURES	0	7,319	7,318	0	0	0	100-
SUBTOTAL *****		963	10,109	9,605	2,790	0	2,790	72-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,205	995	895	995	0	995	0
37200	REGISTRATION	2,575	3,372	3,500	3,472	0	3,472	2
37220	TRAVEL: TRAINING RELATED	2,923	5,198	4,500	5,253	0	5,253	1
SUBTOTAL *****		6,703	9,565	8,895	9,720	0	9,720	2
UTILITIES								
48000	TELEPHONES	485	636	312	312	0	312	50-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	517	540	540	540	0	540	0
SUBTOTAL *****		1,002	1,176	852	852	0	852	28-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	622	478	694	710	0	710	48
60125	CUSTODIAL/JANITORIAL SERV	0	1,566	867	1,566	0	1,566	0
SUBTOTAL *****		622	2,044	1,561	2,276	0	2,276	11
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	30,000	30,000	0
SUBTOTAL *****		0	0	0	0	30,000	30,000	0
OTHER								
83155	MEMBERSHIP FEE (SAMS, ETC)	330	310	440	440	0	440	41
83815	FACILITIES INTERNAL SERVC CHRG	14,544	21,430	28,570	22,895	0	22,895	6
84010	RECEPTION/MEETINGS	0	400	200	400	0	400	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,734	2,000	2,000	2,000	0	2,000	0
85710	TRAVEL-OTHER	613	600	1,648	1,648	0	1,648	174
SUBTOTAL *****		17,221	24,740	32,858	27,383	0	27,383	11
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	12,183	0	0	0	0	0	0
91100	FURNITURE AND FIXTURES	26,239	1,257	1,257	0	0	0	100-
SUBTOTAL *****		38,422	1,257	1,257	0	0	0	100-
TOTAL EXPENDITURES *****		377,889	475,051	423,723	470,145	42,500	518,299	9

Decimal values have been truncated.

Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

Description of Funding Sources

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

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

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2025
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	GF Recorder	\$ 589,260	\$ 703,901	\$ 586,480	\$ 142,099	\$ -	\$ 728,579
280	2800	Record Prsvnt Fund Activity	326,600	327,085	-	349,370	-	349,370
Total			<u>\$ 915,860</u>	<u>\$ 1,030,986</u>	<u>\$ 586,480</u>	<u>\$ 491,469</u>	<u>\$ -</u>	<u>\$ 1,077,949</u>

Personnel Summary

Position Title	2023	2024	2025	2024-2025
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Lead Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	4.00	4.00	4.00	-
Total FTEs	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>-</u>

Recorder of Deeds

Department Numbers 1160, 2800

Mission

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

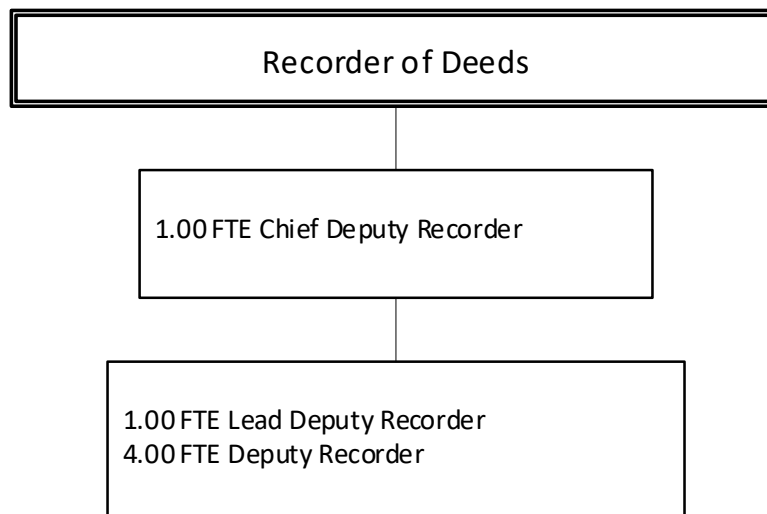
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax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

Budget Highlights

General Fund (Dept. No. 1160): There are no significant changes to this budget.

Record Preservation Fund (Dept. No. 2800): The FY 2025 budget includes \$15,000 for real estate index microfilming. There are no other significant changes to this budget.

Organizational Chart



Recorder of Deeds

Annual Budget

1160 GF RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	19,708	15,000	19,300	18,000	0	18,000	20
	SUBTOTAL *****	19,708	15,000	19,300	18,000	0	18,000	20
CHARGES FOR SERVICES								
3504	ONLINE COPIES	14,134	0	53,300	45,000	0	45,000	0
3510	COPIES/PUBLIC INFORMATION RQST	47,467	75,000	47,800	50,000	0	50,000	33-
3562	REAL ESTATE FEES	444,906	450,000	444,400	425,000	0	425,000	5-
	SUBTOTAL *****	506,507	525,000	545,500	520,000	0	520,000	1-
MISCELLANEOUS								
3850	UNCLAIMED FEES	0	0	126	0	0	0	0
3892	OVERAGE	24	0	9	0	0	0	0
	SUBTOTAL *****	24	0	135	0	0	0	0
	TOTAL REVENUES *****	526,239	540,000	564,935	538,000	0	538,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	398,032	450,927	452,744	459,457	0	466,130	3
10110	OVERTIME	14	0	14	50	0	50	0
10200	FICA	28,837	33,475	33,480	35,152	0	35,152	5
10300	HEALTH INSURANCE	37,759	46,620	45,360	48,024	0	48,024	3
10310	COUNTY HSA CONTRIBUTION	5,300	6,000	6,000	7,200	0	7,200	20
10325	DISABILITY INSURANCE	1,371	1,575	1,386	1,654	0	1,654	5
10330	CNTY PD DEPENDENT PREM-HEALTH	11,043	11,906	11,907	12,606	0	12,606	5
10331	CNTY PD DEPENDENT PREM-DENTAL	693	772	663	662	0	662	14-
10350	LIFE INSURANCE	496	504	504	504	0	504	0
10375	DENTAL INSURANCE	2,899	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	720	700	654	597	0	597	14-
10500	401(A) MATCH PLAN	3,820	4,550	3,775	3,640	0	3,640	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	6,350	7,160	7,250	7,321	0	7,321	2
	SUBTOTAL *****	497,334	567,129	566,677	579,807	0	586,480	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	643	725	795	810	0	810	11
23000	OFFICE SUPPLIES	3,617	5,600	3,500	5,300	0	5,300	5-
23001	PRINTED MATERIALS	2,308	2,000	1,725	1,500	0	1,500	25-
23850	UNTAGGED EQUIPMENT & TOOLS	753	250	798	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	0	700	627	0	1,800	1,800	157
	SUBTOTAL *****	7,321	9,275	7,445	7,860	1,800	9,660	4
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	200	200	200	200	0	200	0
37200	REGISTRATION	585	700	585	600	0	600	14-
37220	TRAVEL: TRAINING RELATED	449	750	703	800	0	800	6
	SUBTOTAL *****	1,234	1,650	1,488	1,600	0	1,600	3-
UTILITIES								
48000	TELEPHONES	1,050	1,100	1,050	1,150	0	1,150	4
	SUBTOTAL *****	1,050	1,100	1,050	1,150	0	1,150	5
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,712	2,870	2,000	2,000	0	2,000	30-
	SUBTOTAL *****	2,712	2,870	2,000	2,000	0	2,000	30-
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	55	0	0	0	0	0	0
	SUBTOTAL *****	55	0	0	0	0	0	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	82,953	103,827	103,827	127,639	0	127,639	22
86896	SHORTAGE	4	50	0	50	0	50	0
	SUBTOTAL *****	82,957	103,877	103,827	127,689	0	127,689	23

Recorder of Deeds

FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	18,000	14,130	0	0	100-
	SUBTOTAL *****	0	18,000	14,130	0	0	100-
	TOTAL EXPENDITURES *****	592,663	703,901	696,617	720,106	1,800	4

2800 RECORD PRSVNT FUND ACTIVITY

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	72,456	80,000	71,750	70,000	0	70,000	12-
	SUBTOTAL *****	72,456	80,000	71,750	70,000	0	70,000	12-
INTEREST								
3711	INT-OVERNIGHT	2,375	1,000	2,401	880	0	880	12-
3712	INT-LONG TERM INVEST	7,410	5,000	5,915	8,190	0	8,190	63
3798	INC/DEC IN FV OF INVESTMENTS	20,274	0	0	0	0	0	0
	SUBTOTAL *****	30,059	6,000	8,316	9,070	0	9,070	51
OTHER FINANCING SOURCES								
3915	OTI: FROM CAPITAL PROJECT FUND	0	2,792	2,791	0	0	0	100-
	SUBTOTAL *****	0	2,792	2,791	0	0	0	100-
	TOTAL REVENUES *****	102,515	88,792	82,857	79,070	0	79,070	11-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	5,382	6,500	5,800	6,500	0	6,500	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	3,103	0	0	0	0
	SUBTOTAL *****	5,382	6,500	8,903	6,500	0	6,500	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	230	230	230	0	230	0
37200	REGISTRATION	2,065	1,950	1,615	2,000	0	2,000	2
37220	TRAVEL: TRAINING RELATED	1,656	5,250	5,050	6,400	0	6,400	21
	SUBTOTAL *****	3,721	7,430	6,895	8,630	0	8,630	16
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	22,000	22,000	22,000	22,000	0	22,000	0
71100	OUTSOURCED SERVICES	32,662	36,800	35,125	39,000	15,000	54,000	46
71105	LEGAL SERVICES	0	2,000	0	2,000	0	2,000	0
71525	STORAGE CHARGES	5,154	5,355	4,900	6,240	0	6,240	16
	SUBTOTAL *****	59,816	66,155	62,025	69,240	15,000	84,240	27
OTHER								
86850	CONTINGENCY	0	247,000	0	250,000	0	250,000	1
	SUBTOTAL *****	0	247,000	0	250,000	0	250,000	1
	TOTAL EXPENDITURES *****	68,919	327,085	77,823	334,370	15,000	349,370	7

Decimal values have been truncated.

County Treasurer

Department Number 1140

Mission

The County Treasurer is an elected official responsible for receiving, disbursing, and investing all funds for the County and ensuring that monies are correctly segregated into separate funds as required by law. The County Treasurer is also responsible for disbursing tax dollars to various political subdivisions and accounting for the transactions for audit purposes. The County’s banking services, investment portfolio, and unclaimed property are administered by the County Treasurer. All general obligation bonds and revenue bonds for Boone County are issued by the County Treasurer. The County Treasurer administers the community art displays for various county-owned buildings.

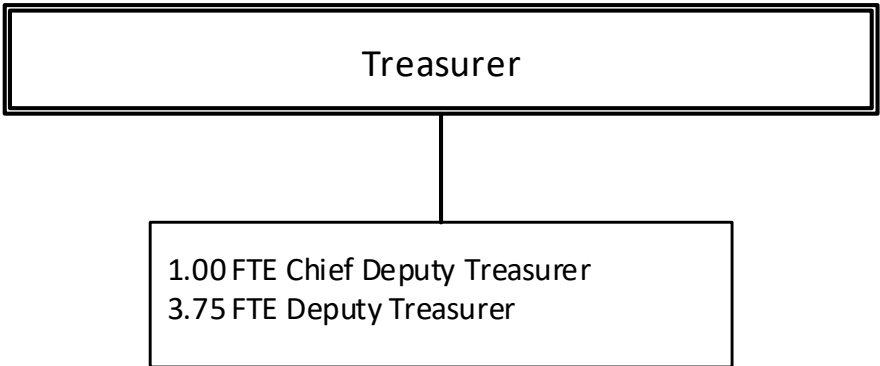
Budget Highlights

The FY 2025 budget includes \$52,229 for an additional Deputy Treasurer position that was budgeted in contingency in FY 2024 and \$6,000 for a new investment service fee. There are no other significant changes to this budget.

Personnel Detail

Position Title	2023	2024	2025	2024-2025
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Chief Duputy Treasurer	1.00	1.00	1.00	-
Deputy Treasurer	1.75	1.75	2.75	1.00
Total FTEs	3.75	3.75	4.75	1.00
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

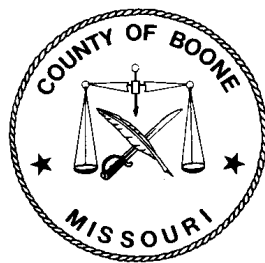
100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	75	205	60	100	0	100	51-
	SUBTOTAL *****	75	205	60	100	0	100	51-
INTEREST								
3711	INT-OVERNIGHT	217,105	150,000	290,450	131,960	0	131,960	12-
3712	INT-LONG TERM INVEST	679,608	560,000	658,155	917,265	0	917,265	63
3798	INC/DEC IN FV OF INVESTMENTS	1,842,792	0	0	0	0	0	0
	SUBTOTAL *****	2,739,505	710,000	948,605	1,049,225	0	1,049,225	48
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	9,225	7,736	9,225	7,736	0	7,736	0
	SUBTOTAL *****	9,225	7,736	9,225	7,736	0	7,736	0
	TOTAL REVENUES *****	2,748,805	717,941	957,890	1,057,061	0	1,057,061	47
PERSONAL SERVICES								
10100	SALARIES & WAGES	262,275	287,269	283,862	295,122	37,940	336,120	17
10110	OVERTIME	538	1,000	114	500	0	500	50-
10200	FICA	19,522	21,584	21,183	22,615	2,903	25,518	18
10300	HEALTH INSURANCE	26,978	32,760	32,760	34,536	9,264	43,800	33
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	2,400	2,400	0	2,400	0
10325	DISABILITY INSURANCE	511	1,012	942	1,062	137	1,199	18
10330	CNTY PD DEPENDENT PREM-HEALTH	3,868	3,402	3,402	3,601	0	3,601	5
10331	CNTY PD DEPENDENT PREM-DENTAL	218	147	160	147	0	147	0
10350	LIFE INSURANCE	176	288	276	288	72	360	25
10375	DENTAL INSURANCE	1,703	1,680	1,680	1,680	420	2,100	25
10400	WORKERS COMP	445	450	428	384	84	468	4
10500	401(A) MATCH PLAN	2,650	2,600	2,525	2,080	650	3,250	25
10510	CERF-EMPLOYER PD CONTRIBUTION	5,256	5,622	5,625	5,902	759	6,661	18
	SUBTOTAL *****	326,540	360,214	355,357	370,317	52,229	426,124	18
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	43	0	0	0	0	0	0
23000	OFFICE SUPPLIES	1,469	2,540	3,500	3,500	0	3,500	37
23001	PRINTED MATERIALS	1,743	800	2,000	2,000	0	2,000	150
23820	COMPUTER HARDWARE <\$1000	0	0	0	0	500	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	220	0	220	650	220	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	0	800	800	0
	SUBTOTAL *****	3,255	3,560	5,500	5,720	1,950	6,520	83
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,240	3,564	3,564	3,564	75	3,639	2
37200	REGISTRATION	2,479	3,197	3,100	3,297	1,275	4,547	42
37210	TRAINING/SCHOOLS	225	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	2,612	5,225	2,500	5,400	675	6,075	16
	SUBTOTAL *****	6,556	11,986	9,164	12,261	2,025	14,261	19
UTILITIES								
48000	TELEPHONES	531	600	550	600	72	672	12
	SUBTOTAL *****	531	600	550	600	72	672	12
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	247	250	230	250	0	250	0
	SUBTOTAL *****	247	250	230	250	0	250	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	12,039	12,883	12,883	13,785	0	13,785	7
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	1,202	0	0
71101	PROFESSIONAL SERVICES	0	1,125	2,500	1,125	6,000	7,125	533
71106	CONTRACTED SERVICES	3,220	1,200	500	0	0	0	100-
71107	BANK/CREDIT CARD SERVICE FEES	12,428	18,000	13,200	16,000	0	16,000	11-
	SUBTOTAL *****	27,687	33,208	29,083	30,910	7,202	36,910	11

County Treasurer

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	21,877	27,381	27,381	33,660	0	33,660	22
84010	RECEPTION/MEETINGS	0	360	350	360	0	360	0
86896	SHORTAGE	0	250	0	250	0	250	0
SUBTOTAL *****		21,877	27,991	27,731	34,270	0	34,270	22
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	2,000	2,000	0
91301	COMPUTER HARDWARE	0	0	0	0	1,800	0	0
SUBTOTAL *****		0	0	0	0	3,800	2,000	0
TOTAL EXPENDITURES *****		386,693	437,809	427,615	454,328	67,278	521,007	19

Decimal values have been truncated.



Circuit Court Clerk – Combined Budget Summary

Description of Funding Sources

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

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

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

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

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

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2025
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1221	GF Circuit Clerk	\$ 579,535	\$ 619,047	\$ 284,585	\$ 400,701	\$ 10,000	\$ 695,286
286	2860	Garnishment Fee Fund Cir Clerk	3,429	15,930	-	17,000	-	17,000
Total			<u>\$ 582,964</u>	<u>\$ 634,977</u>	<u>\$ 284,585</u>	<u>\$ 417,701</u>	<u>\$ 10,000</u>	<u>\$ 712,286</u>

Circuit Court Clerk Summary

Personnel Summary

	2023	2024	2025	2024-2025
Position Title	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Lead Court Clerk	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Records Clerk II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>-</u>
Total FTEs	<u><u>5.00</u></u>	<u><u>5.00</u></u>	<u><u>5.00</u></u>	<u><u>-</u></u>

Circuit Court Clerk

Department Number 1221, 2860

Mission

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

The State of Missouri pays the salary and benefits of 42.50 permanent FTEs (including the Circuit Clerk). The County funds five additional positions (as shown on the Personnel Detail information) for a total of 47.50 FTEs. The Circuit Court Clerk's appointing authority for state employees includes an additional 3 FTE's which are assigned to Circuit Court Services (1210). The County provides the courthouse facility as well as funding for all non-personnel operating costs.

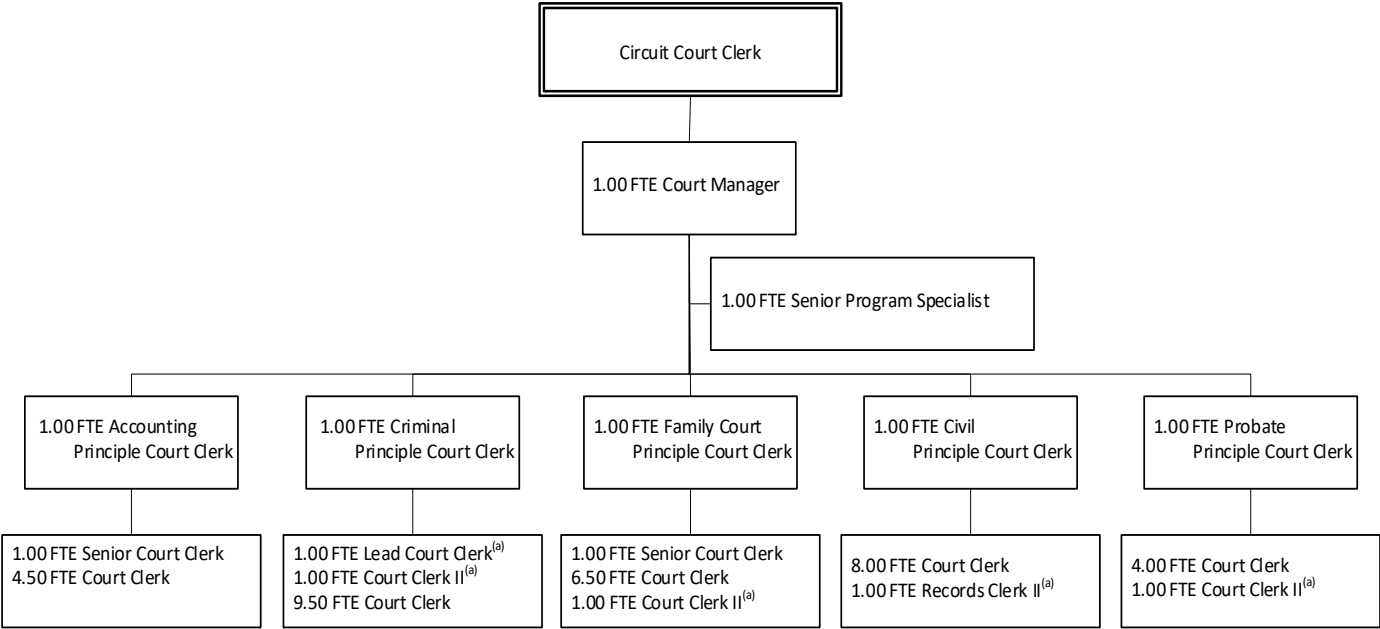
Budget Highlights

General Fund (Dept. No. 1221): In the FY 2025 budget there is \$10,000 in funding to replace the Family Court copier. There are no other significant changes to the budget.

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

Circuit Court Clerk

Organizational Chart



All positions are State-funded unless otherwise noted.	
FTE's funded by State of Missouri:	42.50
FTE's funded by Boone County:	
(a) General Revenue (Dept 1221)	5.00
Total FTE's:	<u>47.50</u>

Circuit Court Clerk

Annual Budget

1221 GF CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	3,836	3,770	3,770	3,770	0	3,770	0
3469	STATE REIMB-CRIMINAL COSTS	1,962	3,000	3,000	2,000	0	2,000	33-
	SUBTOTAL *****	5,798	6,770	6,770	5,770	0	5,770	15-
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	14,843	14,500	14,500	14,000	0	14,000	3-
3569	OTHER FEES	993	1,000	1,000	600	0	600	40-
3570	CIRCUIT CLERK FEES	58,766	53,000	53,000	53,000	0	53,000	0
	SUBTOTAL *****	74,602	68,500	68,500	67,600	0	67,600	1-
INTEREST								
3710	INTEREST	98,889	35,000	74,875	50,000	0	50,000	42
	SUBTOTAL *****	98,889	35,000	74,875	50,000	0	50,000	43
	TOTAL REVENUES *****	179,289	110,270	150,145	123,370	0	123,370	12
PERSONAL SERVICES								
10100	SALARIES & WAGES	187,082	227,227	196,643	201,309	0	206,870	8-
10110	OVERTIME	520	0	184	0	0	0	0
10200	FICA	13,909	16,701	14,537	15,400	0	15,400	7-
10300	HEALTH INSURANCE	32,579	40,320	40,155	42,540	0	42,540	5
10310	COUNTY HSA CONTRIBUTION	3,450	3,600	3,600	3,600	0	3,600	0
10325	DISABILITY INSURANCE	497	785	632	724	0	724	7-
10330	CNTY PD DEPENDENT PREM-HEALTH	2,503	3,138	4,415	5,994	0	5,994	91
10331	CNTY PD DEPENDENT PREM-DENTAL	110	110	111	110	0	110	0
10350	LIFE INSURANCE	283	360	353	360	0	360	0
10375	DENTAL INSURANCE	2,065	2,100	2,093	2,100	0	2,100	0
10400	WORKERS COMP	307	349	300	261	0	261	25-
10500	401(A) MATCH PLAN	600	2,600	945	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,752	4,366	3,920	4,026	0	4,026	7-
10600	UNEMPLOYMENT BENEFITS	35	0	0	0	0	0	0
	SUBTOTAL *****	247,692	301,656	267,888	279,024	0	284,585	6-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	11,326	12,000	12,000	12,000	0	12,000	0
23001	PRINTED MATERIALS	6,313	6,950	6,950	9,390	0	9,390	35
23018	PRINTER SUPPLIES	3,363	5,500	5,500	5,500	0	5,500	0
23810	UNTAGGED HARDWARE AND SOFTWARE	4,775	6,500	6,500	6,500	0	6,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	310	1,000	400	1,000	0	1,000	0
23855	UNTAGGED FURNITURE/FIXTURES	1,946	5,200	5,200	4,500	0	4,500	13-
	SUBTOTAL *****	28,033	37,150	36,550	38,890	0	38,890	5
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	980	1,100	1,100	1,600	0	1,600	45
37200	REGISTRATION	2,741	3,000	3,000	3,200	0	3,200	6
37220	TRAVEL: TRAINING RELATED	6,524	7,500	7,500	7,500	0	7,500	0
	SUBTOTAL *****	10,245	11,600	11,600	12,300	0	12,300	6
UTILITIES								
48000	TELEPHONES	20,904	10,800	10,800	4,200	0	4,200	61-
	SUBTOTAL *****	20,904	10,800	10,800	4,200	0	4,200	61-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	12,071	11,000	11,000	11,000	0	11,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	400	0	400	0	400	0
	SUBTOTAL *****	12,071	11,400	11,000	11,400	0	11,400	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	30,000	25,000	25,000	25,000	0	25,000	0
71525	STORAGE CHARGES	5,371	3,000	2,000	2,000	0	2,000	33-
71526	DISPOSAL SERVICES	4,290	4,800	4,800	4,800	0	4,800	0
	SUBTOTAL *****	39,661	32,800	31,800	31,800	0	31,800	3-

Circuit Court Clerk

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	213,822	249,409	249,409	302,036	0	302,036	21
84300	PUBLIC NOTICE/ADVERTISING SRVC	32	75	0	75	0	75	0
	SUBTOTAL *****	213,854	249,484	249,409	302,111	0	302,111	21
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	7,076	0	0	0	10,000	10,000	0
	SUBTOTAL *****	7,076	0	0	0	10,000	10,000	0
	TOTAL EXPENDITURES *****	579,536	654,890	619,047	679,725	10,000	695,286	6

2860 GARNISHMENT FEE FUND CIR CLERK

286 CIRCUIT CLERK GARNISHMENT FEE

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3570	CIRCUIT CLERK FEES	18,841	17,000	17,000	17,000	0	17,000	0
	SUBTOTAL *****	18,841	17,000	17,000	17,000	0	17,000	0
INTEREST								
3711	INT-OVERNIGHT	169	100	100	90	0	90	10-
3712	INT-LONG TERM INVEST	521	400	400	655	0	655	63
3798	INC/DEC IN FV OF INVESTMENTS	1,467	0	0	0	0	0	0
	SUBTOTAL *****	2,157	500	500	745	0	745	49
MISCELLANEOUS								
3892	OVERAGE	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	TOTAL REVENUES *****	20,998	17,600	17,500	17,845	0	17,845	1
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	2,369	12,371	11,500	15,000	0	15,000	21
	SUBTOTAL *****	2,369	12,371	11,500	15,000	0	15,000	21
OTHER								
84010	RECEPTION/MEETINGS	30	1,000	1,000	1,000	0	1,000	0
86896	SHORTAGE	1,031	129	0	1,000	0	1,000	675
	SUBTOTAL *****	1,061	1,129	1,000	2,000	0	2,000	77
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	3,500	3,430	0	0	0	100-
	SUBTOTAL *****	0	3,500	3,430	0	0	0	100-
	TOTAL EXPENDITURES *****	3,430	17,000	15,930	17,000	0	17,000	0

Decimal values have been truncated.

13th Judicial Court Services – Combined Budget Summary

Description of Funding Sources

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

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

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

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

- General Fund
 - Adult Court
 - Court Operations (1210)
 - Jury Costs (1230)
 - Court Operations Grants (1244)
 - Treatment Court Grants (1245)
 - Juvenile Court
 - Juvenile Office (1241)
 - Juvenile Grants (1243)
 - Juvenile Detention (1242)
- Family Services and Justice Fund
 - Adult Court (2820)
 - Juvenile Court (2821)
- Circuit Drug Court Fund
 - Adult Court - Drug Court (2830)
 - Adult Court - Veterans Court (2831)
- Administration of Justice Fund
 - Adult Court (2850)

Circuit Court Summary

- Juvenile Justice Preservation Fund
 - Juvenile Court (2870)
 - Juvenile Detention (2871)
- Law Enforcement Services Fund (Prop L)
 - Adult Court - Alternative Sentencing Programs (2904)
 - Adult Court – Court Operations (2908)

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

The Circuit Court establishes and approves the appropriations from the Family Services and Justice Fund, the Circuit Drug Court Fund, the Administration of Justice Fund, and the Juvenile Preservation Fund. All other budgets are approved by the County Commission, subject to the special statutory provisions applicable to the Court which are described in the General Information tab section.

Budget Summary

Fund	Dept	Department Name	2023 Actual	2024 Estimated	2025 Class 1 Personal Services	2025 Classes 2-8 Other Services and Charges	2025 Class 9 Capital Outlay	2025 Total
Adult Court:								
100	1210	GF Court Operations	\$ 2,186,698	\$ 2,347,097	\$ 2,124,174	\$ 904,282	\$ 268,550	\$ 3,297,006
100	1230	GF Jury Costs	101,896	100,800	-	105,200	-	105,200
100	1244	GF Court Ops Grants	76,694	68,127	52,950	-	-	52,950
282	2820	FmSrv&Just Fd Court Operations	718	2,480	-	16,850	-	16,850
283	2830	Drug Court Fund Drug Court	119,632	211,299	-	229,875	-	229,875
283	2831	Drug Court Fund Veterans Court	12,506	7,089	12,608	11,910	-	24,518
285	2850	Admin Just Fd Court Operations	62,186	9,650	-	29,885	1,250	31,135
290	2904	LEST Alt Sentencing Programs	267,601	298,743	-	-	-	-
290	2908	LEST Court Ops/Alt Sent Prog	152,720	201,469	-	-	-	-
		Subtotal	\$ 2,980,651	\$ 3,246,754	\$ 2,189,732	\$ 1,298,002	\$ 269,800	\$ 3,757,534
Juvenile Court:								
100	1241	GF Juvenile Office	515,834	528,888	208,737	462,715	-	671,452
100	1243	GF Juvenile Grants	151,962	110,676	212,022	-	-	212,022
282	2821	FmSrv&Just Fd Juvenile Office	8,000	21,000	-	23,000	-	23,000
287	2870	JJ Prsrvtn Juvenile Office	28,453	46,984	19,928	40,200	-	60,128
		Subtotal	704,249	707,548	440,687	525,915	-	966,602
Juvenile Detention:								
100	1242	GF Juvenile Detention	391,835	801,381	187,814	285,178	16,200	489,192
287	2871	JJ Prsrvtn Juvenile Detention	-	57,315	64,709	47,950	-	112,659
		Subtotal	391,835	858,696	252,523	333,128	16,200	601,851
		Total	\$ 4,076,735	\$ 4,812,998	\$ 2,882,942	\$ 2,157,045	\$ 286,000	\$ 5,325,987

Circuit Court Summary

Personnel Summary

Departmental Funding Source														
Full-time Equivalent Positions														
Position Title	2023	2024	1210	1241	1242	1243	1244	1245	2831	2870	2871	2904	2908	2025 Total
Adult Court Operations:														
Deputy Court Administrator	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Court Marshal	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Court Marshal II	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deputy Court Marshal	6.00	6.00	7.00	-	-	-	-	-	-	-	-	-	-	7.00
Security Officer	3.00	3.00	3.00	-	-	-	-	-	-	-	-	-	-	3.00
Supervisor, Court Services	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Court Services Officer II	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Court Services Officer	3.00	3.00	3.00	-	-	-	-	-	-	-	-	-	-	3.00
Jury Supervisor	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Supervisor, Information Technology	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Programmer Analyst, Court Services	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Computer Information Technologist	2.00	2.00	2.00	-	-	-	-	-	-	-	-	-	-	2.00
Administrative Assistant I	2.00	2.00	2.00	-	-	-	-	-	-	-	-	-	-	2.00
Budget Administrator	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Court Marshal Pool	0.36	0.36	-	-	-	-	-	-	-	-	-	-	-	-
Court Security Aide Pool	0.73	0.73	0.73	-	-	-	-	-	-	-	-	-	-	0.73
Domestic Assault Court Coordinator	0.80	0.80	-	-	-	-	0.80	-	-	-	-	-	-	0.80
Veterans Court Mentor Coordinator	0.25	0.25	-	-	-	-	-	-	0.25	-	-	-	-	0.25
Treatment Court Case Manager	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Alternative Sentencing Court Administrator	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Administrative Assistant/Grant Manager	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Receptionist	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Subtotal	30.14	30.14	29.73	-	-	-	0.80	-	0.25	-	-	-	-	30.78
Juvenile Court Operations:														
Program Assistant Pool	1.92	1.92	-	1.92	-	-	-	-	-	-	-	-	-	1.92
Associate Legal Counsel	1.00	1.00	-	1.00	-	-	-	-	-	-	-	-	-	1.00
Paralegal	1.00	1.50	-	1.00	-	-	-	-	-	0.50	-	-	-	1.50
Deputy Juvenile Officer	2.00	2.00	-	-	-	1.00	-	-	-	-	-	-	-	1.00
Subtotal	5.92	6.42	-	3.92	-	1.00	-	-	-	0.50	-	-	-	5.42
Juvenile Detention Operations:														
Administrative Assistant I	0.75	0.75	-	-	0.75	-	-	-	-	-	-	-	-	0.75
Program Assistant Pool	2.21	2.21	-	-	2.21	-	-	-	-	-	-	-	-	2.21
Teacher	0.11	0.11	-	-	0.11	-	-	-	-	-	-	-	-	0.11
Security Officer Pool	0.12	0.12	-	-	0.12	-	-	-	-	-	-	-	-	0.12
Transportation Coordinator	0.75	0.75	-	-	0.75	-	-	-	-	-	-	-	-	0.75
Senior Fac Maint Technician	1.00	1.00	-	-	0.10	-	-	-	-	-	-	-	-	0.10
Art Instructor	0.24	0.24	-	-	0.24	-	-	-	-	-	-	-	-	0.24
Grounds Maintenance Worker I	0.03	0.03	-	-	-	-	-	-	-	-	-	-	-	-
Coordinator of Training & Prog	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-	-	1.00
Court Grant Funded Temp I/II	-	3.00	-	-	-	3.00	-	-	-	-	-	-	-	3.00
Subtotal	6.21	9.21	-	-	4.28	3.00	-	-	-	-	1.00	-	-	8.28
Total FTEs	42.27	45.77	29.73	3.92	4.28	4.00	0.80	-	0.25	0.50	1.00	-	-	44.48
Overtime	\$ 12,000	\$ 20,000	\$ 25,000	\$ -	\$ 3,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,600

Adult Court Operations

Department Number 1210, 1230, 1244, 1245, 2820, 2830, 2831, 2850, 2904, 2908

Mission

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

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

The cost center for Jury Costs (1230) consists of all costs associated with selecting, summoning, accommodating, and orienting jurors who are selected for jury duty. It also includes costs of equipment and supplies to equip the courtrooms, hearing rooms and jury rooms to ensure compliance with the Americans with Disabilities Act (ADA), and to hear and determine cases pursuant to statutory law and rules of practice and procedure. The budget also provides for the cost of Alternative Dispute Resolution (ADR)/mediation, interpreter services for hearing impaired and Limited English Proficiency (LEP) persons, and legal representation required by law for indigents, witnesses, and victims and pays for court costs, and are therefore charged against the County.

Budget Highlights

Court processes changed due to COVID in that many people continue to take advantage of appearing for court by video appearance. This appears to be an ongoing trend as video court is believed to be here for good. Because video court options are here to stay, we continue to work to equip more courtrooms with video capabilities. Currently each docket involves people in person and people by video appearance. Courtroom technology is expensive to add and replace and technology seems to update very quickly. In the 2024 legislative period, the Governor approved the budget which included adding a new circuit judge to the 13th Circuit. Based on that, there is a need for additional court marshal staff. One additional deputy court marshal was requested for FY 2025.

There are very few changes to the budget in FY 2025. A new fiber line was added, which increases utilities by 36% or approximately \$10,000.

Overall, we saw a small increase in our budget primarily with the anticipation of adding more technology to a courtroom and updating technology to another courtroom.

Adult Court Operations

Grants: the adopted budget reflects personnel and other expenditures attributable to the current grant or contract period only; the budget does not assume renewal or continuation of the grant. The revenue and expenditure budgets are amended during the year as each grant is renewed or as new grants are obtained. Because the grants' fiscal years differ from the County's fiscal year, the current budget year reflects partial year amounts only. However, prior year revenue and expenditure amounts reflect grant and contract amounts for the entire year and considers renewals and extensions. The Grants Table included in the following pages summarizes grants and/or contracts currently in force for Adult Court Operations which have been included in the annual budget. The table includes the FTE level funded by each grant, presented on an annualized basis.

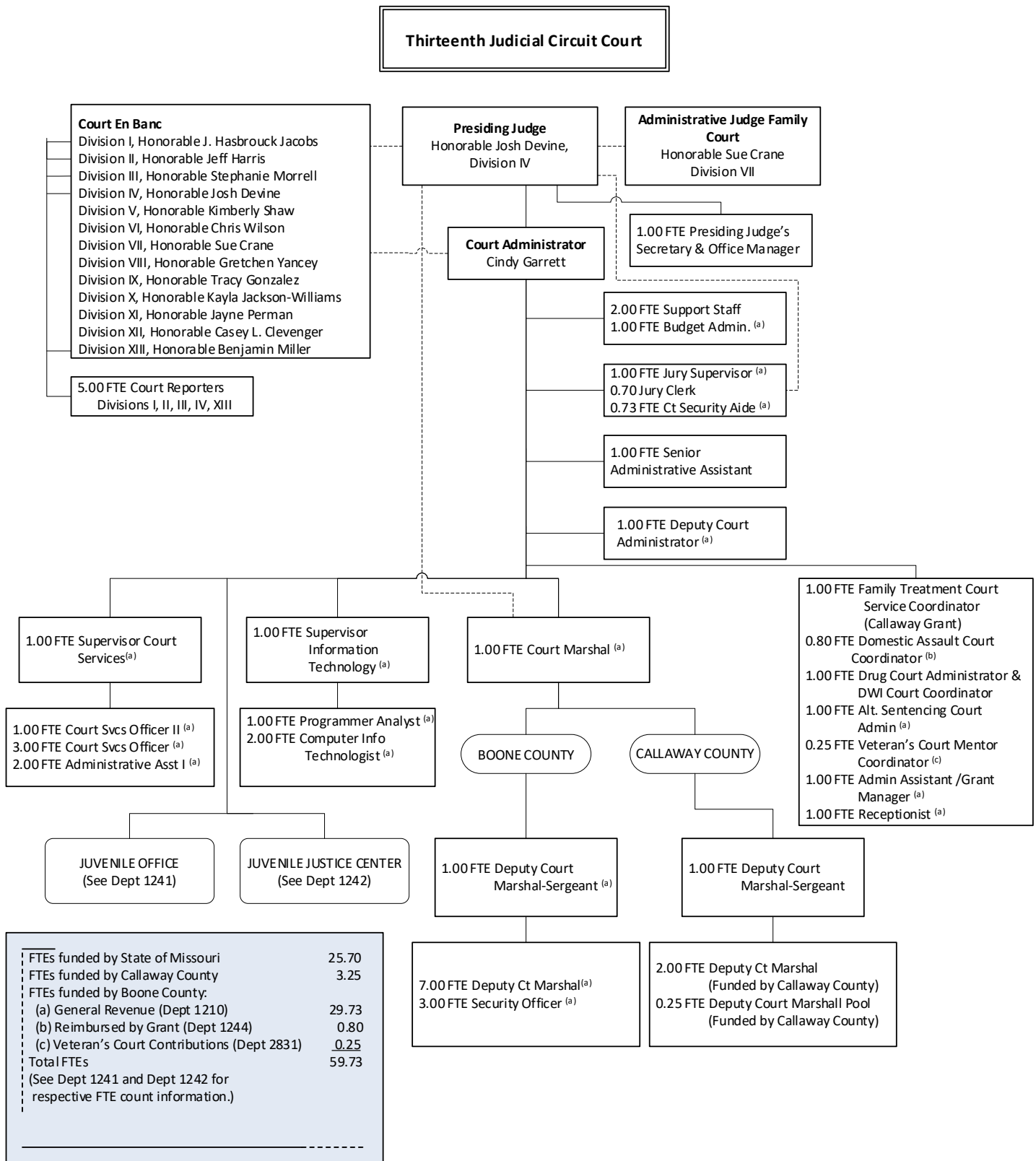
Adult Court Operations

Performance Measures

	2023	2024	2025
	Actual	Estimated	Projected
Court Marshal			
Juries Reporting	45	55	55
Jury Trial Days	90	100	100
Hours Marshals Spent in Court	3,938	4,200	4,200
Court Marshal Arrests	309	325	325
Court Marshal Commits	127	130	130
Number of Persons Through Security Screening	99,733	100,000	100,000
*Impacted due to staff shortages			
Court Services			
Investigations Initiated	1,857	1,887	1,963
Bond Investigations Initiated	1,454	1,446	1,537
Bond Supervision Cases Assigned	281	212	327
Community Service Hours Worked	97	4,000	4,000
Court Costs Collected by ACS	\$24,621	\$43,517	\$46,626
% of Costs Ordered Collected by ACS	50%	76%	67%
Fines Collected by ACS	\$38,877	\$61,890	\$64,793
% of Fines Collected by ACS	52%	75%	67%
Home Detention Days	6,144	6,470	7,100
Probation Cases Assigned	68	375	146
Drug Court Admissions by year			
Drug Court - Diversion Program	28	35	35
Drug Court - Probation Program	87	90	90
DWI Court - Diversion	0	0	0
DWI Court - Probation	34	26	35
Co-Occuring Court - Diversion	3	10	12
Co-Occuring Court - Probation	33	37	38
Total Participants	185	198	210
Drug Court and DWI Fees Collected			
Drug Court & Co-Occuring Court	\$26,067	\$13,844	\$15,000
DWI Court	\$28,279	\$24,282	\$28,000
Veterans Court Admissions by year			
Diversion Program	3	2	3
Probation Program	13	15	15
Total Admissions	16	17	18
Mental Health Court Admissions			
Diversion Program	1	7	8
Probation Program	5	13	15
Total Admissions	6	20	23

Adult Court Operations

Organizational Chart



Adult Court Operations

Grants

Title	Current Term	Required Match
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none">Funds a Batterers' Intervention Program (MEND) through an agreement with Family Counseling Center of MissouriFunds 0.8 FTE Domestic Assault Court Coordinator, position #745	January 1, 2024 to December 31, 2025 Origination: 2009	25% Match – Made from contributions made to the Family Counseling Center of Missouri

Adult Court Operations

Annual Budget

1210 GF COURT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	2,002	2,408	650	2,408	0	2,408	0
3469	STATE REIMB-CRIMINAL COSTS	2,299	2,100	2,500	2,500	0	2,500	19
3471	REIMBURSEMENT CALLAWAY	63,043	71,230	61,000	72,507	0	72,507	1
3473	CHG. OF VENUE REIMB.-I.G.	2,803	500	0	500	0	500	0
SUBTOTAL *****		70,147	76,238	64,150	77,915	0	77,915	2
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	77,377	46,000	56,590	56,000	0	56,000	21
3581	DRUG COURT FEES	1,212	100	0	100	0	100	0
SUBTOTAL *****		78,589	46,100	56,590	56,100	0	56,100	22
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	0	446,525	0
3826	PRIOR YEAR COST REPAYMENT	32	0	0	0	0	0	0
3890	MISCELLANEOUS	0	100	0	100	0	100	0
SUBTOTAL *****		32	100	0	100	0	446,625	**
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	98,700	14,000	10,692	8,000	0	8,000	42-
SUBTOTAL *****		98,700	14,000	10,692	8,000	0	8,000	43-
TOTAL REVENUES *****		247,468	136,438	131,432	142,115	0	588,640	331
PERSONAL SERVICES								
10100	SALARIES & WAGES	950,385	1,291,506	1,125,155	1,539,777	47,382	1,617,186	25
10110	OVERTIME	20,355	20,000	16,868	25,000	0	25,000	25
10120	HOLIDAY WORKED	86	0	0	0	0	0	0
10200	FICA	71,048	96,772	84,752	119,705	3,625	123,330	27
10300	HEALTH INSURANCE	105,485	149,940	135,093	204,696	9,264	213,960	42
10310	COUNTY HSA CONTRIBUTION	12,750	16,800	11,550	16,800	0	16,800	0
10325	DISABILITY INSURANCE	3,123	4,326	3,574	5,432	171	5,603	29
10330	CNTY PD DEPENDENT PREM-HEALTH	22,056	22,700	22,314	29,997	0	29,997	32
10331	CNTY PD DEPENDENT PREM-DENTAL	789	588	548	956	0	956	62
10350	LIFE INSURANCE	1,254	1,584	1,461	2,016	72	2,088	31
10375	DENTAL INSURANCE	6,399	7,140	6,388	10,080	420	10,500	47
10400	WORKERS COMP	15,424	16,846	14,694	17,497	1,047	18,544	10
10500	401(A) MATCH PLAN	8,205	11,440	8,050	14,560	650	15,210	32
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	1,560	0	0	15,170	0
10510	CERF-EMPLOYER PD CONTRIBUTION	18,013	22,908	21,215	28,882	948	29,830	30
10600	UNEMPLOYMENT BENEFITS	7,002	0	1,920	0	0	0	0
SUBTOTAL *****		1,242,374	1,662,550	1,455,142	2,015,398	63,579	2,124,174	28
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	0	0	0	0	100	0
22500	SUBSCRIPTIONS/PUBLICATIONS	365	450	362	462	0	462	2
23000	OFFICE SUPPLIES	7,494	8,160	7,500	7,600	0	7,800	4-
23001	PRINTED MATERIALS	0	100	0	0	0	0	100-
23007	COURT REPORTER SUPPLIES	762	1,181	1,181	1,200	0	1,200	1
23015	COMPUTER SUPPLIES	1,016	700	700	700	0	750	7
23016	MEDIA STORAGE SUPPLIES	138	100	125	150	0	200	100
23018	PRINTER SUPPLIES	535	3,045	1,632	2,000	0	2,100	31-
23027	WORK/INCENTIVE SUPPLIES	0	0	0	0	0	800	0
23036	SAFETY SUPPLIES & EQUIPMENT	562	400	300	350	0	400	0
23050	OTHER SUPPLIES	0	0	250	0	0	0	0
23200	AMMUNITION	0	4,000	4,009	5,010	0	5,010	25
23300	UNIFORMS	6,186	6,950	6,950	13,542	0	13,542	94
23305	UNIFORM MAINTENANCE	334	900	700	1,620	0	1,620	80
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	0	0	300	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	150	0	75	0	1,075	616
23810	UNTAGGED HARDWARE AND SOFTWARE	2,120	6,170	3,000	6,170	0	6,340	2
23830	REPLC COMPUTER HARDWARE <\$1000	7,755	11,600	6,500	3,150	0	3,150	72-
23850	UNTAGGED EQUIPMENT & TOOLS	884	1,640	1,300	1,540	0	1,640	0
23855	UNTAGGED FURNITURE/FIXTURES	3,172	2,500	2,510	3,000	0	3,750	50
SUBTOTAL *****		31,323	48,046	37,019	46,569	0	50,239	5

Adult Court Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	851	1,785	1,785	1,785	0	2,135	19
37200	REGISTRATION	495	6,500	5,000	6,500	0	10,800	66
37220	TRAVEL: TRAINING RELATED	2,817	5,500	3,000	5,500	0	15,700	185
SUBTOTAL *****		4,163	13,785	9,785	13,785	0	28,635	108
UTILITIES								
48000	TELEPHONES	32,931	16,150	19,154	16,000	0	17,500	8
48002	DATA COMMUNICATIONS	9,766	10,420	18,557	21,312	0	21,312	104
48050	MOBILE DEVICE SERVICE	1,315	1,428	804	900	0	900	36-
48100	NATURAL GAS	0	0	0	0	0	2,300	0
48200	ELECTRICITY	0	0	0	0	0	5,400	0
48300	WATER	0	0	0	0	0	430	0
48500	STORM WATER UTILITY	0	0	0	0	0	225	0
48600	SEWER USE	0	0	0	0	0	350	0
SUBTOTAL *****		44,012	27,998	38,515	38,212	0	48,417	73
VEHICLE EXPENSE								
59000	FUEL	47	100	70	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	40	150	100	150	0	150	0
SUBTOTAL *****		87	250	170	250	0	250	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,660	9,370	6,726	9,406	0	9,656	3
60200	EQUIP REPAIRS/MAINTENANCE	0	6,300	4,000	6,100	0	6,100	3-
SUBTOTAL *****		4,660	15,670	10,726	15,506	0	15,756	1
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,393	5,908	5,908	6,420	0	6,420	8
70100	SOFTWARE SUBSCRIPTIONS	500	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	2,778	3,000	2,500	3,000	0	43,000	,333
71101	PROFESSIONAL SERVICES	160,848	167,000	170,874	179,000	0	179,000	7
71105	LEGAL SERVICES	20,633	30,875	28,000	32,840	0	32,840	6
71600	EQUIP LEASES & METER CHRG	23,650	43,755	30,500	34,914	0	34,914	20-
SUBTOTAL *****		213,802	250,538	237,782	256,174	0	296,174	18
OTHER								
83100	AWARDS	0	0	0	0	0	500	0
83810	INTERFUND SERVICES USED	127	55	54	55	0	55	0
83815	FACILITIES INTERNAL SERVC CHRG	275,656	321,532	321,532	389,377	0	435,081	35
84010	RECEPTION/MEETINGS	0	0	0	0	0	250	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	3,172	4,000	2,800	4,000	0	4,000	0
84700	WITNESS EXPENSES	0	200	0	200	0	200	0
84801	TRANSCRIPTS-CIVIL	0	200	0	200	0	200	0
85710	TRAVEL-OTHER	3,699	4,000	3,500	4,000	0	4,025	0
86300	TESTING	470	500	200	500	0	20,500	,000
SUBTOTAL *****		283,124	330,487	328,086	398,332	0	464,811	41
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	14,000	10,692	0	0	0	100-
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	8,000	8,000	0
91301	COMPUTER HARDWARE	0	202,950	200,000	0	127,000	127,000	37-
92000	REPLCMENT OFFICE EQUIP	6,654	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	3,292	3,292	2,847	0	3,000	3,000	8-
92301	REPLC COMPUTER HDWR	353,210	9,500	16,333	0	130,550	130,550	,274
SUBTOTAL *****		363,156	229,742	229,872	0	268,550	268,550	17
TOTAL EXPENDITURES *****		2,186,701	2,579,066	2,347,097	2,784,226	332,129	3,297,006	28

1230 GF JURY COSTS

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	8,406	5,500	5,700	5,500	0	5,500	0
3473	CHG. OF VENUE REIMB.-I.G.	1,926	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	10,332	8,500	8,700	8,500	0	8,500	0
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,643	1,500	167	1,500	0	1,500	0
	SUBTOTAL *****	3,643	1,500	167	1,500	0	1,500	0
	TOTAL REVENUES *****	13,975	10,000	8,867	10,000	0	10,000	0

Adult Court Operations

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	104	300	300	300	0	300	0
23001	PRINTED MATERIALS	3,568	3,600	2,500	3,500	0	3,500	2-
SUBTOTAL *****		3,672	3,900	2,800	3,800	0	3,800	3-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	400	0	400	0	400	0
71501	PARKING	11,321	8,000	9,000	11,000	0	11,000	37
SUBTOTAL *****		11,321	8,400	9,000	11,400	0	11,400	36
OTHER								
84000	FOOD/LODGING JURIES	17,910	15,000	14,000	15,000	0	15,000	0
84001	JURORS PAYMENTS	68,993	75,000	75,000	75,000	0	75,000	0
SUBTOTAL *****		86,903	90,000	89,000	90,000	0	90,000	0
TOTAL EXPENDITURES *****		101,896	102,300	100,800	105,200	0	105,200	3

1244 GF COURT OPS GRANTS

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY
		2023	2024		2025	2025	2025	
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	61,938	80,445	50,125	0	0	79,905	0
	SUBTOTAL *****	61,938	80,445	50,125	0	0	79,905	1-
	TOTAL REVENUES *****	61,938	80,445	50,125	0	0	79,905	1-
PERSONAL SERVICES								
10100	SALARIES & WAGES	37,113	33,882	34,193	33,957	0	34,847	2
10200	FICA	2,709	2,462	2,594	2,597	0	2,597	5
10300	HEALTH INSURANCE	6,452	7,560	8,075	8,004	0	8,004	5
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	550	1,200	0	1,200	0
10325	DISABILITY INSURANCE	118	117	136	122	0	122	4
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	3,601	0	3,601	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	147	0	147	0
10350	LIFE INSURANCE	73	72	75	72	0	72	0
10375	DENTAL INSURANCE	0	0	235	420	0	420	0
10400	WORKERS COMP	900	728	915	611	0	611	16-
10500	401(A) MATCH PLAN	675	650	675	520	0	650	0
10510	CERF-EMPLOYER PD CONTRIBUTION	742	646	679	679	0	679	5
	SUBTOTAL *****	49,982	47,317	48,127	51,930	0	52,950	12
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	26,713	34,728	20,000	0	0	0	100-
	SUBTOTAL *****	26,713	34,728	20,000	0	0	0	100-
	TOTAL EXPENDITURES *****	76,695	82,045	68,127	51,930	0	52,950	35-

2820 FMSRV&JUST FD COURT OPERATIONS

282 FAMILY SERVICES & JUSTICE FUND

282 FAMILY SERVICES & JUSTICE FUND

		2023	2024	2024	2025	2025	2025	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	1,140	500	60	0	0	0	100-
3575	FAMILY COURT FEES	25,337	25,000	22,000	25,000	0	25,000	0
	SUBTOTAL *****	26,477	25,500	22,060	25,000	0	25,000	2-
	INTEREST							
3711	INT-OVERNIGHT	999	150	1,400	150	0	150	0
3712	INT-LONG TERM INVEST	3,108	1,750	2,600	2,870	0	2,870	64
3798	INC/DEC IN FV OF INVESTMENTS	8,537	0	0	0	0	0	0
	SUBTOTAL *****	12,644	1,900	4,000	3,020	0	3,020	59
	MISCELLANEOUS							
3890	MISCELLANEOUS	570	950	600	700	0	700	26-
	SUBTOTAL *****	570	950	600	700	0	700	26-
	TOTAL REVENUES *****	39,691	28,350	26,660	28,720	0	28,720	1

Adult Court Operations

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	4	50	30	50	0	50	0
23001	PRINTED MATERIALS	0	200	200	200	0	200	0
SUBTOTAL *****		4	250	230	250	0	250	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,250	0	1,250	0	1,250	0
37200	REGISTRATION	57	4,250	150	4,250	0	4,250	0
37220	TRAVEL: TRAINING RELATED	657	10,350	2,000	10,350	0	10,350	0
SUBTOTAL *****		714	15,850	2,150	15,850	0	15,850	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	750	100	750	0	750	0
SUBTOTAL *****		0	750	100	750	0	750	0
TOTAL EXPENDITURES *****		718	16,850	2,480	16,850	0	16,850	0

2830 DRUG COURT FUND DRUG COURT

283 CIRCUIT DRUG COURT

283	CIRCUIT DRUG COURT							%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	21,313	154,200	154,200	172,200	0	172,200	11
	SUBTOTAL *****	21,313	154,200	154,200	172,200	0	172,200	12
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	27,832	27,000	13,844	15,000	0	15,000	44-
3584	DRUG COURT FEES - DWI	28,359	28,000	24,282	28,000	0	28,000	0
	SUBTOTAL *****	56,191	55,000	38,126	43,000	0	43,000	22-
INTEREST								
3711	INT-OVERNIGHT	1,191	400	1,384	1,145	0	1,145	186
3712	INT-LONG TERM INVEST	3,736	2,500	2,632	4,095	0	4,095	63
3798	INC/DEC IN FV OF INVESTMENTS	9,888	0	0	0	0	0	0
	SUBTOTAL *****	14,815	2,900	4,016	5,240	0	5,240	81
MISCELLANEOUS								
3890	MISCELLANEOUS	155	100	0	100	0	100	0
	SUBTOTAL *****	155	100	0	100	0	100	0
TOTAL REVENUES *****		92,474	212,200	196,342	220,540	0	220,540	4
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	861	1,500	900	1,200	0	1,200	20-
23001	PRINTED MATERIALS	0	50	0	0	0	0	100-
23015	COMPUTER SUPPLIES	0	100	0	100	0	100	0
23016	MEDIA STORAGE SUPPLIES	0	25	0	25	0	25	0
23018	PRINTER SUPPLIES	57	200	100	200	0	200	0
23027	WORK/INCENTIVE SUPPLIES	6,886	6,400	6,400	6,400	0	6,400	0
23350	SPECIAL PROGRAM SUPPLIES	4,812	3,750	3,750	3,750	0	3,750	0
23501	MEDICINE & MED SUPPLIES/EQUIP	2,075	3,100	2,304	2,500	0	2,500	19-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	400	400	200	0	200	50
23830	REPLC COMPUTER HARDWARE <\$1000	0	1,500	1,290	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	52	100	50	100	0	100	0
	SUBTOTAL *****	14,743	17,125	15,194	14,475	0	14,475	15-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	240	950	180	950	0	950	0
37200	REGISTRATION	8,930	7,500	6,290	7,500	0	7,500	0
37220	TRAVEL: TRAINING RELATED	9,320	12,500	10,657	12,500	0	12,500	0
	SUBTOTAL *****	18,490	20,950	17,127	20,950	0	20,950	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	10,500	10,500	5,250	0	5,250	50-
71100	OUTSOURCED SERVICES	45,431	115,950	127,200	130,000	0	130,000	12
71101	PROFESSIONAL SERVICES	0	200	0	200	0	200	0
71105	LEGAL SERVICES	26,100	27,000	27,000	45,000	0	45,000	66
	SUBTOTAL *****	71,531	153,650	164,700	180,450	0	180,450	17

Adult Court Operations

OTHER								
83100	AWARDS	1,590	3,000	3,000	3,000	0	3,000	0
84010	RECEPTION/MEETINGS	3,464	1,000	1,000	1,000	0	1,000	0
86300	TESTING	9,816	13,000	10,278	10,000	0	10,000	23-
SUBTOTAL *****		14,870	17,000	14,278	14,000	0	14,000	18-
TOTAL EXPENDITURES *****		119,634	208,725	211,299	229,875	0	229,875	10

2831 DRUG COURT FUND VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	0	0	274	250	0	250	0
SUBTOTAL *****		0	0	274	250	0	250	0
TOTAL REVENUES *****		0	0	274	250	0	250	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,226	11,947	1,063	11,520	0	11,520	3-
10200	FICA	94	914	82	881	0	881	3-
10325	DISABILITY INSURANCE	0	4	0	0	0	0	100-
10400	WORKERS COMP	52	262	34	207	0	207	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	24	0	0	0	0	100-
SUBTOTAL *****		1,372	13,151	1,179	12,608	0	12,608	4-
MATERIALS & SUPPLIES								
23027	WORK/INCENTIVE SUPPLIES	50	600	200	600	0	600	0
23350	SPECIAL PROGRAM SUPPLIES	0	100	0	100	0	100	0
SUBTOTAL *****		50	700	200	700	0	700	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	180	320	60	310	0	310	3-
37200	REGISTRATION	3,135	2,300	2,295	2,300	0	2,300	0
37220	TRAVEL: TRAINING RELATED	7,670	6,600	3,235	6,600	0	6,600	0
SUBTOTAL *****		10,985	9,220	5,590	9,210	0	9,210	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		0	1,000	0	1,000	0	1,000	0
OTHER								
83100	AWARDS	99	250	120	250	0	250	0
84010	RECEPTION/MEETINGS	0	200	0	200	0	200	0
85710	TRAVEL-OTHER	0	50	0	50	0	50	0
86300	TESTING	0	500	0	500	0	500	0
SUBTOTAL *****		99	1,000	120	1,000	0	1,000	0
TOTAL EXPENDITURES *****		12,506	25,071	7,089	24,518	0	24,518	2-

2850 ADMIN JUST FD COURT OPERATIONS

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	8,645	8,400	10,208	9,000	0	9,000	7
SUBTOTAL *****		8,645	8,400	10,208	9,000	0	9,000	7
INTEREST								
3711	INT-OVERNIGHT	188	100	136	90	0	90	10-
3712	INT-LONG TERM INVEST	615	1,000	260	330	0	330	67-
3798	INC/DEC IN FV OF INVESTMENTS	1,368	0	0	0	0	0	0
SUBTOTAL *****		2,171	1,100	396	420	0	420	62-
TOTAL REVENUES *****		10,816	9,500	10,604	9,420	0	9,420	1-

Adult Court Operations

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	115	150	50	100	0	100	33-
23015	COMPUTER SUPPLIES	0	50	0	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	525	0	500	0	500	4-
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	0	900	900	0
23850	UNTAGGED EQUIPMENT & TOOLS	48	500	150	250	0	250	50-
SUBTOTAL *****		163	1,225	200	850	900	1,750	43-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	435	285	450	435	0	435	52
37200	REGISTRATION	4,090	7,700	1,500	5,000	0	5,000	35-
37220	TRAVEL: TRAINING RELATED	12,673	14,900	3,500	10,000	0	10,000	32-
SUBTOTAL *****		17,198	22,885	5,450	15,435	0	15,435	33-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	13,534	5,200	500	4,000	0	4,000	23-
SUBTOTAL *****		13,534	5,200	500	4,000	0	4,000	23-
OTHER								
83100	AWARDS	1,238	1,750	500	1,200	0	1,200	31-
84010	RECEPTION/MEETINGS	385	1,500	1,500	2,500	0	2,500	66
86850	CONTINGENCY	0	15,000	1,500	5,000	0	5,000	66-
SUBTOTAL *****		1,623	18,250	3,500	8,700	0	8,700	52-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	29,670	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	0	0	0	1,250	1,250	0
SUBTOTAL *****		29,670	0	0	0	1,250	1,250	0
TOTAL EXPENDITURES *****		62,188	47,560	9,650	28,985	2,150	31,135	35-

2904 LEST ALT SENTENCING PROGRAMS

290 LAW ENFORCEMENT SERVICES FUND

290	LAW ENFORCEMENT SERVICES FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	0	300	100	0	0	0	100-
SUBTOTAL *****		0	300	100	0	0	0	100-
TOTAL REVENUES *****		0	300	100	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	128,087	154,712	149,687	0	0	0	100-
10200	FICA	9,146	11,414	10,845	0	0	0	100-
10300	HEALTH INSURANCE	18,824	23,940	23,940	0	0	0	100-
10310	COUNTY HSA CONTRIBUTION	2,050	2,400	1,200	0	0	0	100-
10325	DISABILITY INSURANCE	463	537	479	0	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	4,999	5,953	5,954	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	0	0	0	100-
10350	LIFE INSURANCE	206	216	193	0	0	0	100-
10375	DENTAL INSURANCE	1,235	1,260	1,260	0	0	0	100-
10400	WORKERS COMP	1,670	1,472	1,630	0	0	0	100-
10500	401(A) MATCH PLAN	1,820	1,950	1,875	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,562	2,983	2,988	0	0	0	100-
SUBTOTAL *****		171,320	207,094	200,309	0	0	0	100-
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	157	75	75	100	0	0	100-
23000	OFFICE SUPPLIES	208	200	200	200	0	0	100-
23015	COMPUTER SUPPLIES	0	50	0	50	0	0	100-
23016	MEDIA STORAGE SUPPLIES	0	50	0	50	0	0	100-
23018	PRINTER SUPPLIES	44	100	50	100	0	0	100-
23027	WORK/INCENTIVE SUPPLIES	1,870	800	800	800	0	0	100-
23036	SAFETY SUPPLIES & EQUIPMENT	0	50	50	50	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	362	100	300	300	0	0	100-
23501	MEDICINE & MED SUPPLIES/EQUIP	645	1,000	600	1,000	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	974	570	570	170	0	0	100-
23830	REPLC COMPUTER HARDWARE <\$1000	0	750	750	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	100	0	100	0	0	100-
23855	UNTAGGED FURNITURE/FIXTURES	0	700	559	750	0	0	100-
SUBTOTAL *****		4,260	4,545	3,954	3,670	0	0	100-

Adult Court Operations

DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	300	350	240	350	0	100-
37200	REGISTRATION	4,325	4,300	2,025	4,300	0	100-
37220	TRAVEL: TRAINING RELATED	7,449	10,200	12,125	10,200	0	100-
SUBTOTAL *****		12,074	14,850	14,390	14,850	0	100-
UTILITIES							
48000	TELEPHONES	2,987	1,500	2,000	1,500	0	100-
48100	NATURAL GAS	1,888	2,300	1,594	2,300	0	100-
48200	ELECTRICITY	5,879	5,400	3,400	5,400	0	100-
48300	WATER	399	430	334	430	0	100-
48500	STORM WATER UTILITY	234	225	168	225	0	100-
48600	SEWER USE	313	350	246	350	0	100-
SUBTOTAL *****		11,700	10,205	7,742	10,205	0	100-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	192	250	180	250	0	100-
SUBTOTAL *****		192	250	180	250	0	100-
CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	24,499	40,000	25,000	40,000	0	100-
SUBTOTAL *****		24,499	40,000	25,000	40,000	0	100-
OTHER							
83100	AWARDS	208	500	200	500	0	100-
83815	FACILITIES INTERNAL SERVC CHRG	28,927	31,717	31,718	45,704	0	100-
84010	RECEPTION/MEETINGS	956	200	250	250	0	100-
85710	TRAVEL-OTHER	0	25	0	25	0	100-
86300	TESTING	13,466	20,000	15,000	20,000	0	100-
SUBTOTAL *****		43,557	52,442	47,168	66,479	0	100-
TOTAL EXPENDITURES *****		267,602	329,386	298,743	135,454	0	100-

2908 LEST COURT OPS/ALT SENT PROG

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	116,633	159,117	151,887	0	0	0	100-
10110	OVERTIME	610	2,000	2,236	0	0	0	100-
10200	FICA	8,872	11,809	11,689	0	0	0	100-
10300	HEALTH INSURANCE	16,647	23,940	23,940	0	0	0	100-
10310	COUNTY HSA CONTRIBUTION	1,200	2,400	1,250	0	0	0	100-
10325	DISABILITY INSURANCE	408	548	494	0	0	0	100-
10350	LIFE INSURANCE	180	216	216	0	0	0	100-
10375	DENTAL INSURANCE	1,053	1,260	1,260	0	0	0	100-
10400	WORKERS COMP	3,172	3,380	2,927	0	0	0	100-
10500	401(A) MATCH PLAN	1,600	22,065	1,850	0	0	0	100-
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	650	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,345	3,047	3,070	0	0	0	100-
SUBTOTAL *****		152,720	229,782	201,469	0	0	0	100-
TOTAL EXPENDITURES *****		152,720	229,782	201,469	0	0	0	100-

Decimal values have been truncated.

Juvenile Court Operations

Department Number 1241, 1243, 2821, 2870

Mission

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

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

Budget Highlights

There are no significant changes to this budget.

Grants: the adopted budget reflects personnel and other expenditures attributable to the current grant or contract period only; the budget does not assume renewal or continuation of the grant. The revenue and expenditure budgets are amended during the year as each grant is renewed or as new grants are obtained. Because the grants' fiscal years differ from the County's fiscal year, the current budget year reflects partial year amounts only. However, prior year revenue and expenditure amounts reflect grant and contract amounts for the entire year and considers renewals and extensions. The Grants Table included in the following pages summarizes all grants and/or contracts currently in force which have been included in the annual budget. The table includes the FTE level funded by each grant, presented on an annualized basis.

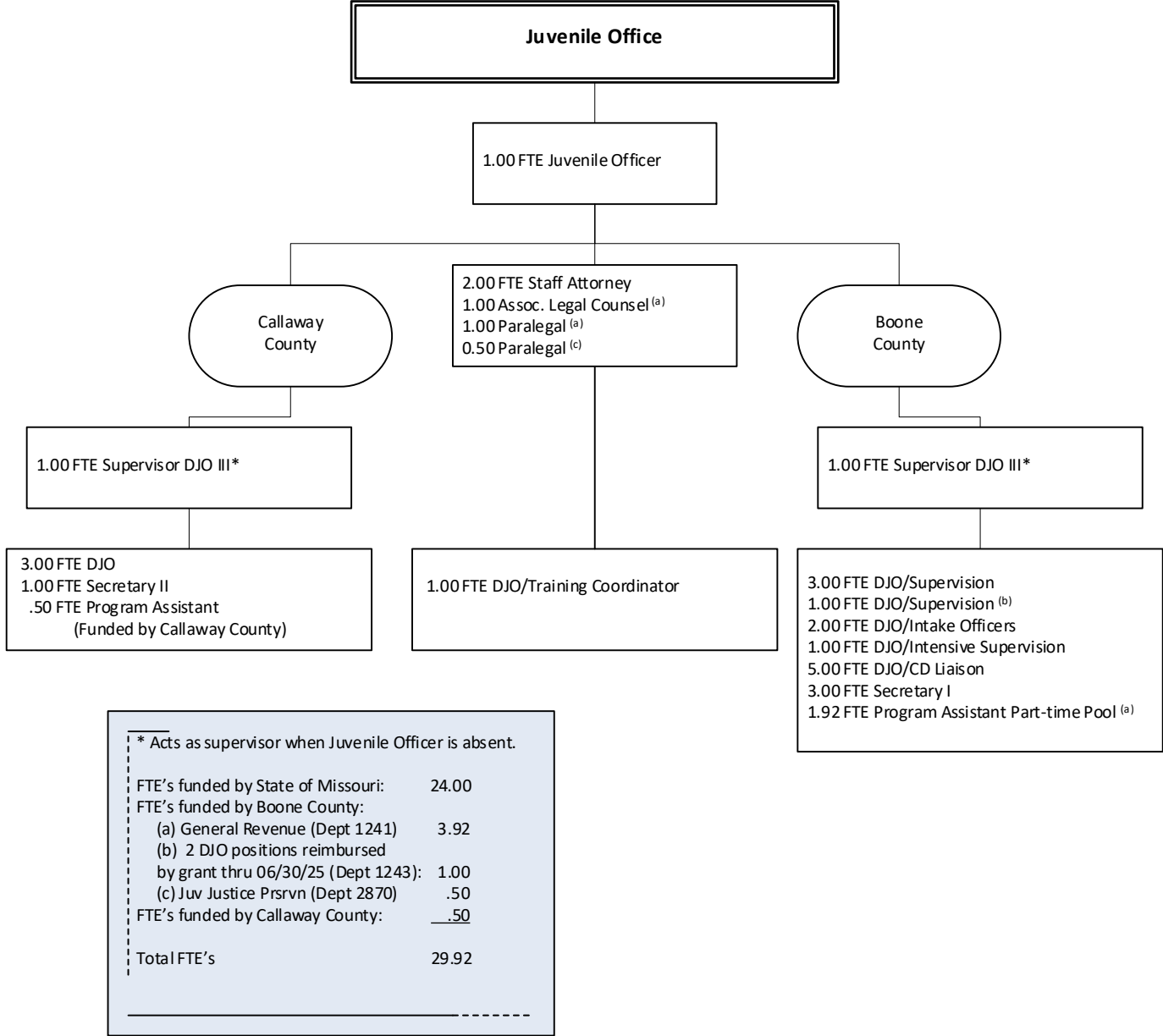
Performance Measures

	2023	2024	2025
	Actual	Estimated	Projected
Number of Total Referrals	1469	1656	1700
Number of New and Supplemental Filings	551	741	750
Number of Cases Disposed	500	700	700
Average Supervision Caseload Per Officer (a)	29	32	35

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

Juvenile Court Operations

Organizational Chart



Juvenile Court Operations

Grants

Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> Provides services to at-risk youth and families through Moral Recognition Therapy (MRT) Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2024 to June 30, 2025 Origination: 1995	No required match.
Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF) <ul style="list-style-type: none"> Funds for Supervised Visitation program 	July 1, 2024 to June 30, 2025 Origination: 2009	No match required
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator <ul style="list-style-type: none"> Funds meals at meetings and training 	October 15, 2024 to September 30, 2025 Origination: 2009	No match required
Juvenile Justice Assistance Program Office of State Courts Administrator <ul style="list-style-type: none"> Intensive Crisis Intervention Services, Home-Monitoring, Shelter Care Services, and Evening Reporting Center 	July 1, 2024 to June 30, 2025 Origination: 2012	No match required

Juvenile Court Operations

Annual Budget

1241 GF JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	1,548	2,830	1,656	2,384	0	2,384	15-
	SUBTOTAL *****	1,548	2,830	1,656	2,384	0	2,384	16-
	TOTAL REVENUES *****	1,548	2,830	1,656	2,384	0	2,384	16-
PERSONAL SERVICES								
10100	SALARIES & WAGES	107,318	165,460	105,221	172,251	0	174,475	5
10110	OVERTIME	413	0	47	0	0	0	0
10200	FICA	7,742	12,317	8,024	13,177	0	13,177	6
10300	HEALTH INSURANCE	10,803	16,380	11,928	16,008	0	16,008	2-
10310	COUNTY HSA CONTRIBUTION	500	1,200	650	2,400	0	2,400	100
10325	DISABILITY INSURANCE	271	353	231	393	0	393	11
10330	CNTY PD DEPENDENT PREM-HEALTH	3,368	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	170	0	0	0	0	0	0
10350	LIFE INSURANCE	117	144	103	144	0	144	0
10375	DENTAL INSURANCE	685	840	663	840	0	840	0
10500	401(A) MATCH PLAN	850	1,300	975	1,040	0	1,300	0
	SUBTOTAL *****	132,237	197,994	127,842	206,253	0	208,737	5
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	294	300	290	300	0	300	0
22500	SUBSCRIPTIONS/PUBLICATIONS	889	150	0	0	0	0	100-
23000	OFFICE SUPPLIES	2,606	2,500	2,500	2,750	0	2,750	10
23001	PRINTED MATERIALS	873	1,000	900	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	87	100	100	100	0	100	0
23016	MEDIA STORAGE SUPPLIES	115	75	87	125	0	125	66
23018	PRINTER SUPPLIES	33	1,000	0	500	0	500	50-
23027	WORK/INCENTIVE SUPPLIES	0	200	0	200	0	200	0
23036	SAFETY SUPPLIES & EQUIPMENT	33	200	50	50	0	50	75-
23350	SPECIAL PROGRAM SUPPLIES	0	600	0	600	0	600	0
23400	FOOD	0	300	50	300	0	300	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	600	0	200	0	200	66-
23810	UNTAGGED HARDWARE AND SOFTWARE	700	2,700	2,200	500	0	500	81-
23830	REPLC COMPUTER HARDWARE <\$1000	0	6,450	9,222	900	0	900	86-
23850	UNTAGGED EQUIPMENT & TOOLS	71	700	200	600	0	600	14-
23855	UNTAGGED FURNITURE/FXITURES	1,325	3,500	3,500	1,500	0	1,500	57-
	SUBTOTAL *****	7,026	20,375	19,099	9,625	0	9,625	53-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,320	1,755	1,345	1,755	0	1,755	0
37200	REGISTRATION	1,151	2,500	300	2,500	0	2,500	0
37220	TRAVEL: TRAINING RELATED	1,436	4,000	600	4,000	0	4,000	0
	SUBTOTAL *****	3,907	8,255	2,245	8,255	0	8,255	0
UTILITIES								
48000	TELEPHONES	13,117	7,000	7,000	5,000	0	5,000	28-
48050	MOBILE DEVICE SERVICE	2,127	2,200	1,700	1,800	0	1,800	18-
	SUBTOTAL *****	15,244	9,200	8,700	6,800	0	6,800	26-
VEHICLE EXPENSE								
59000	FUEL	1,541	1,500	1,600	1,600	0	1,600	6
59100	VEHICLE REPAIRS/MAINTENANCE	388	600	400	600	0	600	0
59105	TIRES	614	200	0	200	0	200	0
	SUBTOTAL *****	2,543	2,300	2,000	2,400	0	2,400	4
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,043	3,000	2,200	3,000	0	3,000	0
	SUBTOTAL *****	2,043	3,000	2,200	3,000	0	3,000	0

Juvenile Court Operations

CONTRACTUAL SERVICES								
71000	NOTARY BONDS	0	0	0	0	55	55	0
71100	OUTSOURCED SERVICES	4,547	8,000	4,000	7,000	0	7,000	12-
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	3,500	0
71105	LEGAL SERVICES	221,744	230,000	209,920	242,000	0	242,000	5
71600	EQUIP LEASES & METER CHRG	367	900	8,200	7,200	0	7,200	700
SUBTOTAL *****		230,158	242,400	225,620	259,700	55	259,755	7
OTHER								
83810	INTERFUND SERVICES USED	196	600	200	250	0	250	58-
83815	FACILITIES INTERNAL SERVC CHRG	120,053	140,032	140,032	169,580	0	169,580	21
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	300	0	300	0	300	0
84700	WITNESS EXPENSES	225	0	0	0	0	0	0
84801	TRANSCRIPTS-CIVIL	1,698	1,500	0	1,500	0	1,500	0
85710	TRAVEL-OTHER	71	1,000	200	500	0	500	50-
86300	TESTING	436	500	750	750	0	750	50
SUBTOTAL *****		122,679	143,932	141,182	172,880	0	172,880	20
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	1,300	0	0	0	0	100-
SUBTOTAL *****		0	1,300	0	0	0	0	100-
TOTAL EXPENDITURES *****		515,837	628,756	528,888	668,913	55	671,452	7

1243 GF JUVENILE GRANTS

100 GENERAL FUND

100	GENERAL FUND							%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	76,128	0	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	68,214	183,943	94,800	48,598	0	48,598	73-
	SUBTOTAL *****	68,214	260,071	94,800	48,598	0	48,598	81-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	80,831	0	0	0	0	0	0
	SUBTOTAL *****	80,831	0	0	0	0	0	0
	TOTAL REVENUES *****	149,045	260,071	94,800	48,598	0	48,598	81-
PERSONAL SERVICES								
10100	SALARIES & WAGES	40,148	127,104	79,831	203,078	0	163,011	28
10110	OVERTIME	505	0	2,598	0	0	0	0
10200	FICA	3,093	9,704	6,306	15,535	0	12,330	27
10300	HEALTH INSURANCE	3,917	18,585	7,560	35,796	0	31,794	71
10310	COUNTY HSA CONTRIBUTION	50	1,850	1,200	1,200	0	600	67-
10325	DISABILITY INSURANCE	256	400	166	731	0	579	44
10350	LIFE INSURANCE	131	180	85	360	0	288	60
10375	DENTAL INSURANCE	465	910	420	1,680	0	1,470	61
10500	401(A) MATCH PLAN	400	1,406	625	2,600	0	1,950	38
10510	CERF-EMPLOYER PD CONTRIBUTION	0	90	89	846	0	0	100-
	SUBTOTAL *****	48,965	160,229	98,880	261,826	0	212,022	32
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	500	0	0	0	0	100-
23001	PRINTED MATERIALS	0	100	0	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	50	0	0	0	0	100-
	SUBTOTAL *****	0	650	0	0	0	0	100-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	600	0	0	0	0	100-
37200	REGISTRATION	0	1,500	0	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	6,000	0	0	0	0	100-
	SUBTOTAL *****	0	8,100	0	0	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	720	0	0	0	0	100-
71100	OUTSOURCED SERVICES	0	8,000	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	93,018	82,245	6,103	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	9,464	13,000	5,316	0	0	0	100-
	SUBTOTAL *****	102,482	103,965	11,419	0	0	0	100-

Juvenile Court Operations

OTHER							
84010	RECEPTION/MEETINGS	516	1,900	377	0	0	100-
85710	TRAVEL-OTHER	0	200	0	0	0	100-
	SUBTOTAL *****	516	2,100	377	0	0	100-
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	3,500	0	0	0	100-
	SUBTOTAL *****	0	3,500	0	0	0	100-
	TOTAL EXPENDITURES *****	151,963	278,544	110,676	261,826	0	24-

2821 FMSRV&JUST FD JUVENILE OFFICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3575	FAMILY COURT FEES	3,832	4,500	4,200	4,500	0	4,500	0
3579	FAMILY COURT FEES-JUVENILE OFF	8,150	9,000	5,500	8,000	0	8,000	11-
	SUBTOTAL *****	11,982	13,500	9,700	12,500	0	12,500	7-
	TOTAL REVENUES *****	11,982	13,500	9,700	12,500	0	12,500	7-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	2,250	14,000	2,000	14,000	0	14,000	0
71105	LEGAL SERVICES	5,750	9,000	19,000	9,000	0	9,000	0
	SUBTOTAL *****	8,000	23,000	21,000	23,000	0	23,000	0
	TOTAL EXPENDITURES *****	8,000	23,000	21,000	23,000	0	23,000	0

2870 JJ PRSRVTN JUVENILE OFFICE

287 JUVENILE JUSTICE PRSRVTN FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	86,897	0	83,328	0	0	0	0
	SUBTOTAL *****	86,897	0	83,328	0	0	0	0
CHARGES FOR SERVICES								
3569	OTHER FEES	28,944	27,000	28,000	28,000	0	28,000	3
	SUBTOTAL *****	28,944	27,000	28,000	28,000	0	28,000	4
INTEREST								
3711	INT-OVERNIGHT	875	400	1,300	615	0	615	53
3712	INT-LONG TERM INVEST	2,696	1,000	2,500	3,275	0	3,275	227
3798	INC/DEC IN FV OF INVESTMENTS	8,429	0	0	0	0	0	0
	SUBTOTAL *****	12,000	1,400	3,800	3,890	0	3,890	178
	TOTAL REVENUES *****	127,841	28,400	115,128	31,890	0	31,890	12
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	20,800	5,362	18,512	0	18,512	11-
10110	OVERTIME	0	0	11	0	0	0	0
10200	FICA	0	1,592	411	1,416	0	1,416	11-
	SUBTOTAL *****	0	22,392	5,784	19,928	0	19,928	11-
MATERIALS & SUPPLIES								
23027	WORK/INCENTIVE SUPPLIES	0	500	200	200	0	200	60-
23350	SPECIAL PROGRAM SUPPLIES	12	2,900	500	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	30	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	123	120	0	0	0	0	100-
	SUBTOTAL *****	165	3,520	700	200	0	200	94-

Juvenile Court Operations

CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	5,000	0	0	0	100-
71101	PROFESSIONAL SERVICES	28,175	59,750	40,000	40,000	0	33-
	SUBTOTAL *****	28,175	64,750	40,000	40,000	0	38-
OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	113	0	500	0	0	0
	SUBTOTAL *****	113	0	500	0	0	0
	TOTAL EXPENDITURES *****	28,453	90,662	46,984	60,128	0	34-

Decimal values have been truncated.

Juvenile Detention Operations

Department Number 1242, 2871

Mission

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

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

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

Budget Highlights

JJC continues to see juveniles from other circuits who tend to stay for longer periods of time, this results in both higher revenue and higher expenses in certain lines. On July 1, 2021, "Raise the Age" went into effective which allows 17-year-old juveniles to be at JJC. Also, the law changed which allows juveniles who are certified to stand trial as an adult to remain in juvenile detention until they reach the age of 18 unless there is a hearing and it is determined that juvenile should be in the jail. This has resulted in an increase in the number of youths held, and those youth are being held for a longer period of time. In some cases, revenue is expected to offset costs associated with this from other circuits. We have also seen a significant increase in the cost of utilities.

There are very few changes in the budget with the exception of decreases in utilities (\$5,000) and supplies (\$14,000) for total decrease of approximately \$19,000. The detention center was awarded ARPA funding in FY 2024 which will allow for improvement to security to both outside recreational areas and to the program side of the building. In FY 2025 we are requesting funding for a body scanner, to also help increase security.

Facilities Management will manage on-site maintenance/grounds/housekeeping staff in FY 2025.

Juvenile Detention Operations

Additionally, there are two committees, the Juvenile Justice & Child Welfare Committee and the Detention Standards Committee, that are currently working on juvenile justice and detention issues, including funding requests to the Circuit Court Budget Committee. An area that could impact the budget includes increasing the state-paid staffing to allow utilization of available bed space at the facility. While this could generate revenue, there would be additional costs associated with food and resident supplies. Another request is for the state to assume the funding of detention staff that are currently funded by the county.

Performance Measures

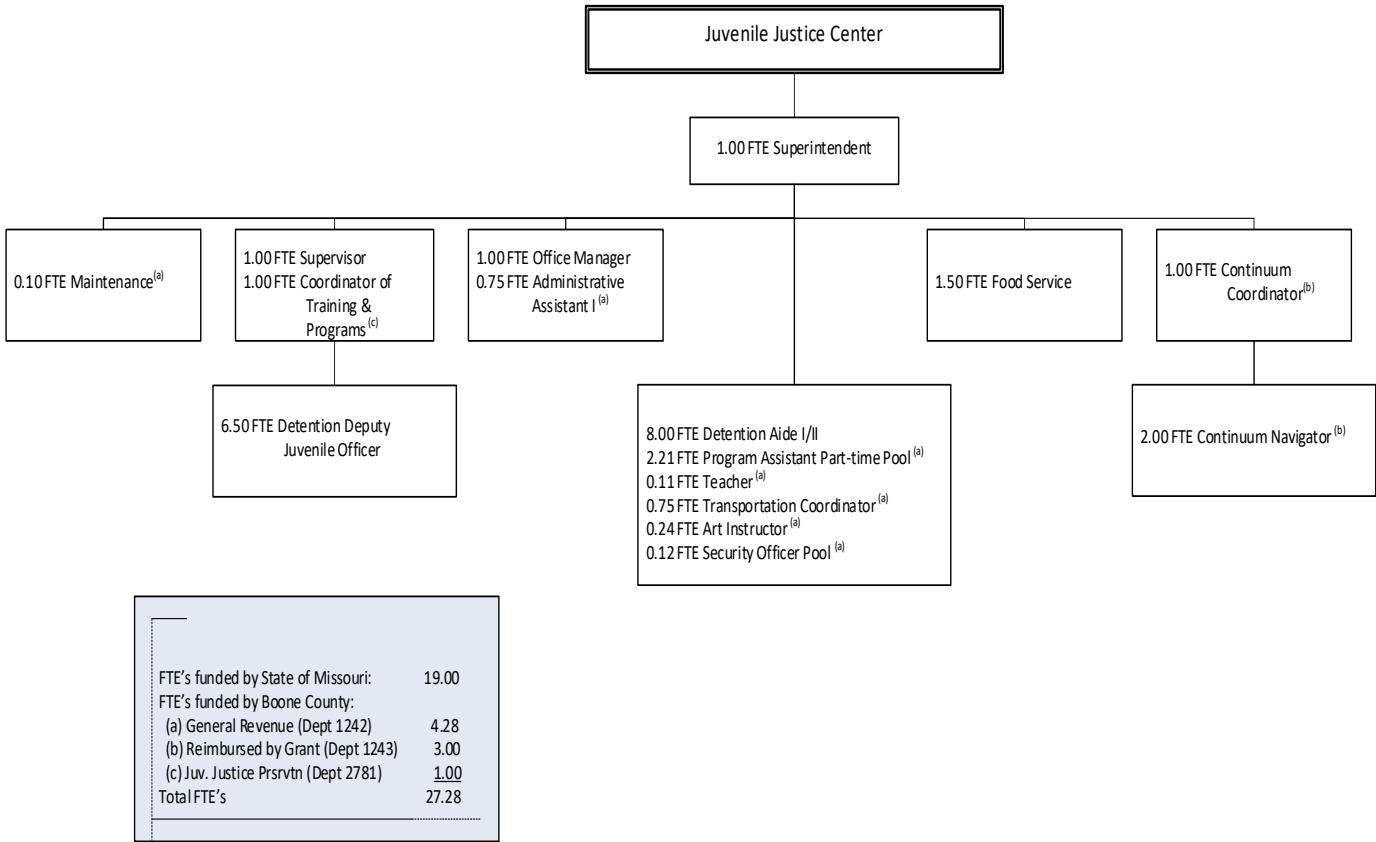
	2023	2024	2025
	Actual	Estimated	Projected
Detention			
Number of Admissions	213	200	200
Number of Resident Days	4,776	5,000	5,000
Average Length of Stay	22.4	25.0	25.0
Post-Certified Youth*			
Number of Admissions	0	5	5
Number of Resident Days	0	1,825	1,825
Average Length of Stay	0.0	162.0	162.0
Evaluation			
Number of Evaluations Completed	1	5	5
Number of Resident Days	15	30	30
Average Length of Stay	15.0	6.0	6.0
Short Term/Placement			
Number of Placements	0	5	5
Number of Resident Days	0	30	30
Average Length of Stay	0.0	15.0	15.0
Average Length of Stay for all Placements Combined	22.4	32.0	32.0
Average Daily Population	18.0	18.0	18.0

Rasie the Age came into effect on July 1, 2021

Certified youth will also start to be held in the center

Juvenile Detention Operations

Organizational Chart



Juvenile Detention Operations

Annual Budget

1242 GF JUVENILE DETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	48,146	35,000	48,262	43,000	0	43,000	22
3411	FEDERAL GRANT REIMBURSE	11,050	14,000	7,800	8,000	0	8,000	42-
3422	REIMB/REV- OTHER GOVT/CIRCUITS	78,300	100,000	65,144	78,000	0	78,000	22-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	150	0	100	0	100	33-
3471	REIMBURSEMENT CALLAWAY	39,744	48,600	11,000	40,000	0	40,000	17-
3475	DYS CONTRACTS	35,160	30,000	60,000	50,000	0	50,000	66
3477	STATE REIMB-DEL CHIL HOME	122,182	80,000	105,740	80,000	0	80,000	0
SUBTOTAL *****		334,582	307,750	297,946	299,100	0	299,100	3-
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	1,529	2,000	300	300	0	300	85-
3555	MEAL REIMBURSEMENT	984	800	950	800	0	800	0
SUBTOTAL *****		2,513	2,800	1,250	1,100	0	1,100	61-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	20	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	1,398	900	0	900	0	900	0
SUBTOTAL *****		1,418	900	0	900	0	900	0
TOTAL REVENUES *****		338,513	311,450	299,196	301,100	0	301,100	3-
PERSONAL SERVICES								
10100	SALARIES & WAGES	153,377	189,022	161,185	144,632	0	147,317	22-
10110	OVERTIME	307	0	0	0	0	0	0
10111	OVERTIME 1.0	0	3,700	0	0	0	3,600	2-
10120	HOLIDAY WORKED	2,313	0	2,440	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	678	1,000	461	1,000	0	1,000	0
10200	FICA	11,745	14,927	12,323	11,140	0	11,140	25-
10300	HEALTH INSURANCE	12,631	25,200	18,353	16,008	0	16,008	36-
10310	COUNTY HSA CONTRIBUTION	900	1,200	1,200	2,400	0	2,400	100
10325	DISABILITY INSURANCE	210	361	268	187	0	187	48-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	3,601	0	3,601	0
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	0	147	0	147	0
10350	LIFE INSURANCE	122	216	165	144	0	144	33-
10375	DENTAL INSURANCE	809	1,260	985	840	0	840	33-
10500	401(A) MATCH PLAN	965	1,950	1,000	1,040	0	1,430	26-
SUBTOTAL *****		184,204	238,983	198,380	181,139	0	187,814	21-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	75	75	0	75	0
23000	OFFICE SUPPLIES	1,138	2,062	2,000	2,062	0	2,062	0
23001	PRINTED MATERIALS	0	190	190	100	0	100	47-
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23018	PRINTER SUPPLIES	1,372	2,000	1,000	1,500	0	1,500	25-
23025	RESIDENT SUPPLIES	2,322	2,800	2,500	2,800	0	2,800	0
23030	KITCHEN SUPPLIES	891	750	750	750	0	750	0
23031	CUSTODIAL SUPPLIES	4,408	5,500	4,500	4,500	0	4,500	18-
23035	REPAIR/MAINTENANCE SUPPLIES	13,918	15,798	20,000	19,500	0	19,500	23
23036	SAFETY SUPPLIES & EQUIPMENT	86	200	30	100	0	100	50-
23350	SPECIAL PROGRAM SUPPLIES	338	1,070	1,000	1,070	0	1,070	0
23400	FOOD	40,448	40,000	35,000	40,000	0	40,000	0
23501	MEDICINE & MED SUPPLIES/EQUIP	985	1,280	1,000	1,060	0	1,060	17-
23810	UNTAGGED HARDWARE AND SOFTWARE	304	670	300	670	0	670	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	2,750	2,929	900	0	900	67-
23850	UNTAGGED EQUIPMENT & TOOLS	837	1,200	1,200	1,200	0	1,200	0
23855	UNTAGGED FURNITURE/FIXTURES	201	1,526	800	740	0	740	51-
SUBTOTAL *****		67,248	77,921	73,274	77,077	0	77,077	1-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	150	150	150	0	150	0
37200	REGISTRATION	645	1,200	1,200	1,200	0	1,200	0
37220	TRAVEL: TRAINING RELATED	10	2,000	1,000	2,000	0	2,000	0
SUBTOTAL *****		705	3,350	2,350	3,350	0	3,350	0

Juvenile Detention Operations

UTILITIES								
48000	TELEPHONES	4,349	5,400	4,200	4,000	0	4,000	25-
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
48050	MOBILE DEVICE SERVICE	104	490	526	550	0	550	12
48100	NATURAL GAS	13,221	17,170	15,000	17,500	0	17,500	1
48200	ELECTRICITY	26,101	29,000	20,000	25,000	0	25,000	13-
48300	WATER	2,760	3,400	2,500	2,700	0	2,700	20-
48400	SOLID WASTE	1,973	2,120	1,700	2,120	0	2,120	0
48500	STORM WATER UTILITY	448	475	400	475	0	475	0
48600	SEWER USE	2,699	2,900	2,500	2,900	0	2,900	0
48700	LP GAS/BLDG GENERATOR FUEL	0	200	0	200	0	200	0
SUBTOTAL *****		53,755	63,255	48,926	57,545	0	57,545	9-
VEHICLE EXPENSE								
59000	FUEL	974	1,300	1,300	1,300	0	1,300	0
59100	VEHICLE REPAIRS/MAINTENANCE	9	400	200	400	0	400	0
59105	TIRES	0	400	100	400	0	400	0
SUBTOTAL *****		983	2,100	1,600	2,100	0	2,100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	445	4,540	4,540	4,500	0	4,500	0
60100	BLDG REPAIRS/MAINTENANCE	1,108	3,800	1,200	3,800	0	3,800	0
60150	PEST CONTROL	804	780	780	930	0	930	19
60200	EQUIP REPAIRS/MAINTENANCE	40	900	100	900	0	900	0
60400	GROUNDS MAINTENANCE	295	300	300	400	0	400	33
SUBTOTAL *****		2,692	10,320	6,920	10,530	0	10,530	2
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	590	575	575	800	0	800	39
71101	PROFESSIONAL SERVICES	0	10,650	2,025	650	0	650	93-
71600	EQUIP LEASES & METER CHR	63	125	125	125	0	125	0
SUBTOTAL *****		653	11,350	2,725	1,575	0	1,575	86-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	310	310	310	310	0	310	0
83810	INTERFUND SERVICES USED	31	175	50	175	0	175	0
83815	FACILITIES INTERNAL SERVC CHR	68,560	86,415	86,415	130,381	0	130,381	50
84300	PUBLIC NOTICE/ADVERTISING SRVC	35	30	35	35	0	35	16
85620	OTHER MEDICAL	48	0	0	0	0	0	0
85710	TRAVEL-OTHER	25	200	71	100	0	100	50-
86300	TESTING	566	1,620	1,000	2,000	0	2,000	23
SUBTOTAL *****		69,575	88,750	87,881	133,001	0	133,001	50
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	200,000	194,325	0	10,000	10,000	95-
92000	REPLCMENT OFFICE EQUIP	5,584	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	4,000	4,000	0
92300	REPLCMENT MACH & EQUIP	6,437	12,200	10,000	2,200	0	2,200	81-
92301	REPLC COMPUTER HDWR	0	0	175,000	0	0	0	0
SUBTOTAL *****		12,021	212,200	379,325	2,200	14,000	16,200	92-
TOTAL EXPENDITURES *****		391,836	708,229	801,381	468,517	14,000	489,192	31-

2871 JJ PRSRVTN JUVENILE DETENTION

287 JUVENILE JUSTICE PRSRVTN FUND

287 JUVENILE JUSTICE PRSRVTN FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	46,238	40,155	46,699	0	47,812	3
10110	OVERTIME	0	0	2,508	0	0	0	0
10200	FICA	0	3,537	3,063	3,572	0	3,572	0
10300	HEALTH INSURANCE	0	8,820	6,930	8,004	0	8,004	9-
10310	COUNTY HSA CONTRIBUTION	0	0	1,050	1,200	0	1,200	0
10325	DISABILITY INSURANCE	0	166	142	168	0	168	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	2,339	2,701	0	2,701	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	102	110	0	110	0
10350	LIFE INSURANCE	0	72	66	72	0	72	0
10375	DENTAL INSURANCE	0	420	385	420	0	420	0
10500	401(A) MATCH PLAN	0	520	575	520	0	650	25
SUBTOTAL *****		0	59,773	57,315	63,466	0	64,709	8

Juvenile Detention Operations

MATERIALS & SUPPLIES								
23027	WORK/INCENTIVE SUPPLIES	0	0	0	0	300	300	0
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	0	2,900	2,900	0
	SUBTOTAL *****	0	0	0	0	3,200	3,200	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	0	25,000	25,000	0
	SUBTOTAL *****	0	0	0	0	25,000	25,000	0
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	0	0	0	19,750	19,750	0
	SUBTOTAL *****	0	0	0	0	19,750	19,750	0
	TOTAL EXPENDITURES *****	0	59,773	57,315	63,466	47,950	112,659	88

Decimal values have been truncated.

Sheriff & Adult Detention – Combined Budget Summary

Description of Funding Sources

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

The funding sources for Sheriff/Detention Administration include the following:

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

The funding sources for Sheriff Enforcement Operations include the following:

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

The funding sources for Adult Detention include the following:

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

Sheriff & Adult Detention Summary

The County Commission establishes and approves the appropriations for all General Fund budgets, the various citizen contribution budgets, the Justice Assistance Grants (JAG) budgets, and the Law Enforcement Services Fund budgets. The Sheriff establishes and approves all other budgets.

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

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

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

The funding sources for Law Enforcement Training Center include the following:

- LEST Sheriff Training Center (2910)
- LEST Academy (2911)
- LEST Post Academy (2912)

Sheriff & Adult Detention Summary

Budget Summary

			2023	2024	2025	2025	2025	2025
Fund	Dept	Department Name			Class 1	Classes 2-8	Class 9	
			Actual	Estimated	Personal Services	Other Services and Charges	Capital Outlay	Total
Sheriff/Detention Administration:								
100	1228	GF Sheriff/Detention Admin	\$ 3,010,421	\$ 3,519,203	\$ 2,849,109	\$ 1,471,956	\$ 41,660	\$ 4,362,725
290	2909	LEST Sheriff/Detention Admin	\$ 106,180	\$ 119,282	\$ -	\$ -	\$ -	\$ -
		Subtotal	\$ 3,116,601	\$ 3,638,485	\$ 2,849,109	\$ 1,471,956	\$ 41,660	\$ 4,362,725
Sheriff Operations:								
100	1251	GF Sheriff Operations	\$ 4,205,838	\$ 4,563,333	\$ 6,128,216	\$ 1,120,485	\$ 599,799	\$ 7,848,500
100	1253	GF Sheriff Grants	552,097	706,482	490,692	12,840	-	503,532
250	2501	SH Forfeiture-Dept of Justice	200,000	13,875	-	-	-	-
250	2502	SH Forfeiture-Dept of Treasury	139,646	13,875	-	-	-	-
251	2510	SH Training Fund Activity	18,273	22,500	-	16,400	-	16,400
252	252x	Citizen Contribution Fund	-	-	-	8,230	-	8,230
253	253x	Justice Assistance Grants (JAG)	-	89,688	-	26,286	-	26,286
254	2540	Sheriff Civil Charges Fund Activity	16,750	1,500	-	3,500	-	3,500
255	2550	Sheriff Revolving Fund Activity	8,484	34,217	-	58,576	-	58,576
257	2570	Sheriff K9 Operations Fund Activity	15,730	5,550	-	24,675	-	24,675
290	2901	LEST Sheriff Operations	2,099,520	2,473,163	-	-	-	-
		Subtotal	\$ 7,256,338	\$ 7,924,183	\$ 6,618,908	\$ 1,270,992	\$ 599,799	\$ 8,489,699
Detention Operations:								
100	1255	GF Detention Operations	4,498,066	5,091,857	4,554,935	2,699,301	171,388	7,425,624
256	2560	Inmate Prisoner Security Fund Activity	(1,392)	16,400	-	37,220	-	37,220
290	2902	LEST Detention Operations	733,112	1,114,167	-	-	-	-
290	2906	LEST Contract Inmate Housing	674,899	668,100	-	-	-	-
		Subtotal	5,904,685	6,890,524	4,554,935	2,736,521	171,388	7,462,844
Law Enforcement Training Center:								
290	2910	LEST Sheriff Training Admin	-	-	110,274	221,445	2,400	334,119
290	2911	LEST Academy	-	-	-	292,585	-	292,585
290	2912	LEST POST Academy	-	-	171,755	20,856	16,938	209,549
		Subtotal	-	-	282,029	534,886	19,338	836,253

Sheriff & Adult Detention Summary

Personnel Summary

Departmental Funding Source													
Full-time Equivalent Positions													
Position Title	2023	2024	Dept. 1228	Dept. 2909	Dept. 1251	Dept. 2901	Dept. 1253	Dept. 1255	Dept. 2902	Dept. 2910	Dept. 2912	2025 Total	Change
Sheriff/Detention Administration													
Sheriff (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Major	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Captain	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Lieutenant	-	-	1.00	-	-	-	-	-	-	-	-	1.00	1.00
Sergeant	1.00	1.00	-	-	-	-	-	-	-	-	-	-	(1.00)
Professional Development Officer	-	-	-	-	-	-	-	-	-	-	-	-	-
Deputy Sheriff	4.00	4.00	4.00	-	-	-	-	-	-	-	-	4.00	-
Sheriff's Hiring Investigator	0.96	0.96	0.96	-	-	-	-	-	-	-	-	0.96	-
Administrative Deputy	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-	1.00	-
Budget Administrator	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Account Specialist III	-	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Coordinator	1.19	1.19	1.19	-	-	-	-	-	-	-	-	1.19	-
Warrant Supervisor	1.00	-	-	-	-	-	-	-	-	-	-	-	-
Services Specialist Supervisor	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Sheriff's Services Specialist	15.50	15.50	15.50	-	-	-	-	-	-	-	-	15.50	-
Records Specialist	-	-	-	-	-	-	-	-	-	-	-	-	-
Office Specialist	-	-	-	-	-	-	-	-	-	-	-	-	-
Technology Resource Manager	-	-	1.00	-	-	-	-	-	-	-	-	1.00	1.00
Lead Evidence Custodian	-	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Evidence Custodian	3.00	3.00	2.00	-	-	-	-	-	-	-	-	2.00	(1.00)
Technical/Fleet Analyst	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Subtotal	32.65	33.65	33.65	-	-	-	-	-	-	-	-	33.65	-
Sheriff Enforcement													
Captain	1.00	1.00	-	-	1.00	-	-	-	-	-	-	1.00	-
Lieutenant	3.00	3.00	-	-	3.00	-	-	-	-	-	-	3.00	-
Sergeant	7.00	8.00	-		8.00	-						8.00	-
Deputy Sheriff/Trainee	42.00	42.00			38.00		3.00					41.00	(1.00)
Deputy Sheriff-Civil Process	-	-	-	-	-	-	-	-	-	-	-	-	-
Investigator	12.00	11.00	-		8.00		1.25					9.25	(1.75)
Subtotal	65.00	65.00	-	-	58.00	-	4.25	-	-	-	-	62.25	(2.75)
Adult Detention													
Detention Director	1.00	1.00	-	-	-	-	-	-	-	-	-	-	(1.00)
Detention Captain	1.00	1.00	-	-	-	-	-	1.00	-	-	-	1.00	-
Detention Lieutenant	2.00	2.00	-	-	-	-	-	2.00	-	-	-	2.00	-
Detention Sergeant	5.00	5.00	-	-	-	-	-	5.00	-	-	-	5.00	-
Detention Officer/Sr. Detention Officer	34.00	34.00	-	-	-	-	-	31.00	-	-	-	31.00	(3.00)
Control Room Officer	7.96	7.96	-	-	-	-	-	7.96	-	-	-	7.96	-
Sheriff's Services Specialist	1.00	1.00	-	-	-	-	-	1.00	-	-	-	1.00	-
Office Specialist	-	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	51.96	51.96	-	-	-	-	-	47.96	-	-	-	47.96	(4.00)
Law Enforcement Training Center													
Director, Academy & Training	-	-	-	-	-	-	-	-	-	1.00	-	1.00	1.00
After Academy Coordinator	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Law Enf Generalist Instructor	-	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
Subtotal	-	-	-	-	-	-	-	-	-	1.00	2.00	3.00	3.00
Total FTEs	149.61	150.61	33.65	-	58.00	-	4.25	47.96	-	1.00	2.00	146.86	(3.75)
Overtime	\$ 1,189,700	\$ 1,472,587	\$ 118,100	\$ -	\$ 537,904	\$ -	\$ -	\$ 819,990	\$ -	\$ -	\$ -	\$ 1,475,994	\$ 3,407

a Consists of 3 full-time positions funded through 5/30/24 by the State Cyber Crimes Grant. Positions will be extended if additional funding is approved.

b Amount includes 4 Deputy positions funded by grants that are funded through 09/30/2024. Positions will be extended if additional funding is approved.

Sheriff/Detention Administration

Department Numbers 1228, 2909

Mission

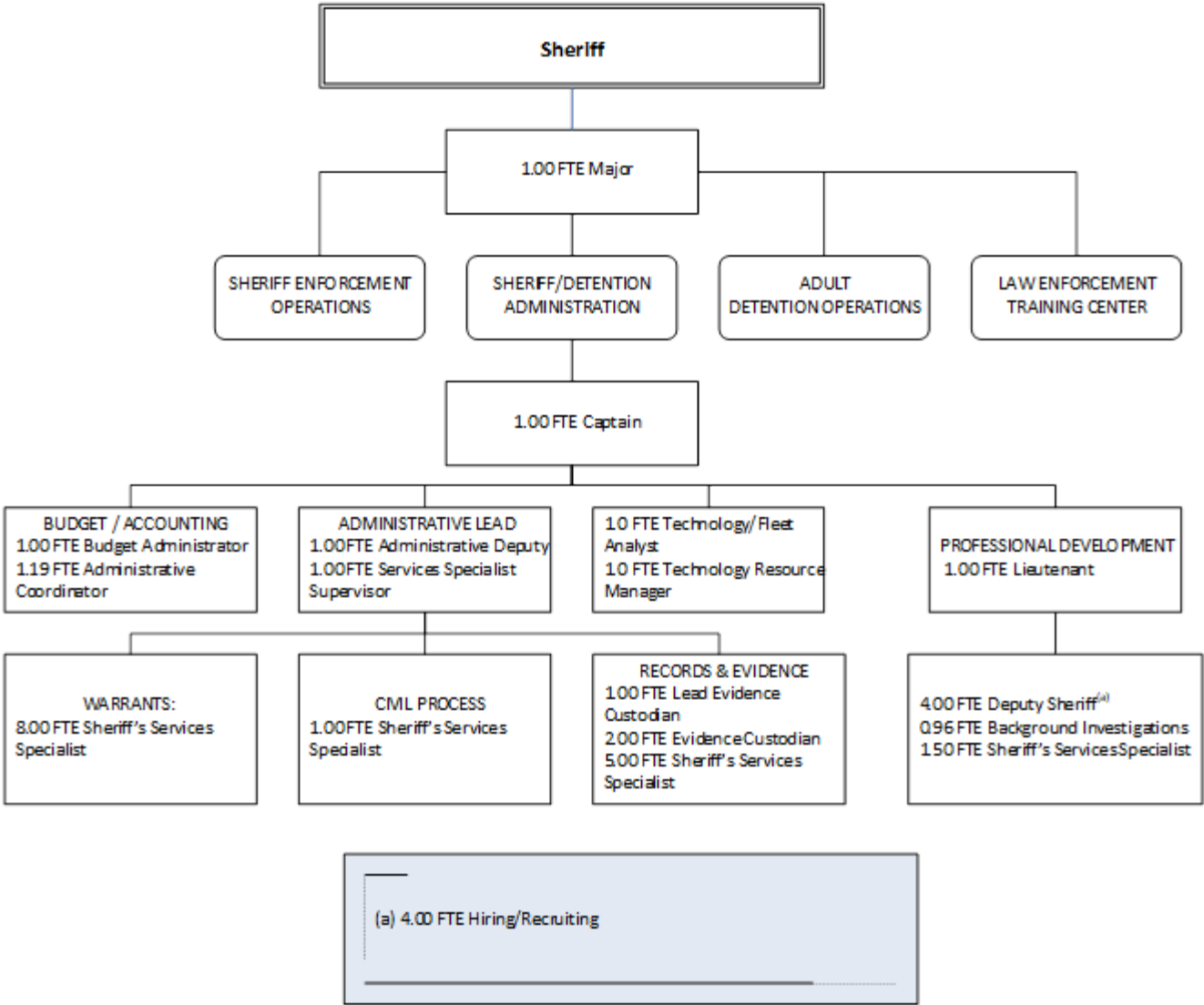
In 2021, a new division for Administration was created. The Sheriff is responsible for all civil process activities throughout the County and these activities have been moved to this division. The Administration division also accounts for support services for Sheriff Enforcement Operations and Adult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

Budget Highlights

General Fund (1228): The FY 2025 budget includes an additional \$797,834 in budget authority. This is due to moving all budgeted authority from department 2909 LEST Sheriff/Detention Administration. Other highlights include two changes to personnel. The first is moving a sergeant position to lieutenant (\$13,189) and the addition of a new Resource Coordinator position (\$71,186). There are no other significant changes to the budget.

Sheriff/Detention Administration

Organizational Chart



Sheriff/Detention Administration

Annual Budget

1228 GF SHERIFF/DETENTION ADMIN

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	4,506	4,200	2,500	4,200	0	4,200	0
	SUBTOTAL *****	4,506	4,200	2,500	4,200	0	4,200	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	2,555	0	0	0	0
3831	SALE OF EVID/UNCLAIM PROP	138	300	1,500	1,250	0	1,250	316
3890	MISCELLANEOUS	0	1,400	0	750	0	750	46-
3891	DIVIDENDS/REBATES	5,722	4,000	4,500	4,500	0	4,500	12
	SUBTOTAL *****	5,860	5,700	8,555	6,500	0	6,500	14
	TOTAL REVENUES *****	10,366	9,900	11,055	10,700	0	10,700	8
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,408,353	1,882,528	1,677,797	2,006,890	167,420	2,101,751	11
10110	OVERTIME	126,859	125,000	122,207	114,700	0	114,700	8-
10111	OVERTIME 1.0	0	3,400	0	0	0	3,400	0
10115	SHIFT DIFFERENTIAL	10,647	0	15,908	0	0	15,400	0
10118	ON-CALL/CALL-BACK PAY	296	0	680	0	0	500	0
10120	HOLIDAY WORKED	3,099	0	3,679	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,550	1,700	1,840	1,900	0	1,900	11
10200	FICA	113,697	149,382	135,203	162,447	12,810	167,448	12
10300	HEALTH INSURANCE	162,315	243,180	215,103	256,500	27,348	265,764	9
10310	COUNTY HSA CONTRIBUTION	17,100	20,400	19,050	20,400	0	20,400	0
10325	DISABILITY INSURANCE	4,475	6,396	4,744	6,867	616	7,103	11
10330	CNTY PD DEPENDENT PREM-HEALTH	25,405	34,013	27,859	33,487	0	33,487	1-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,696	1,803	1,513	1,582	0	1,582	12-
10350	LIFE INSURANCE	1,713	2,160	1,824	2,232	216	2,304	6
10375	DENTAL INSURANCE	10,281	12,600	11,239	12,600	1,260	13,020	3
10400	WORKERS COMP	15,489	21,262	16,416	18,572	3,895	19,903	6-
10500	401(A) MATCH PLAN	13,665	15,600	12,550	16,120	1,950	16,770	7
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	17,095	0	0	32,820	0
10510	CERF-EMPLOYER PD CONTRIBUTION	17,772	24,297	22,132	24,400	3,349	25,707	5
10512	SHERIFF RETIRE-CNTY PD CONTRIB	0	4,976	4,918	0	0	5,150	3
	SUBTOTAL *****	1,934,412	2,548,697	2,311,757	2,678,697	218,864	2,849,109	12
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	250	250	250	0	250	0
23000	OFFICE SUPPLIES	14,448	16,500	13,500	14,000	0	14,000	15-
23001	PRINTED MATERIALS	2,128	3,300	1,800	3,000	0	3,000	9-
23010	DETENTION/ENFORCEMENT SUPPLIES	299	1,530	3,000	3,500	0	3,500	128
23016	MEDIA STORAGE SUPPLIES	143	500	200	500	0	500	0
23031	CUSTODIAL SUPPLIES	0	0	400	500	0	500	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	2,500	0	2,000	0	2,000	20-
23300	UNIFORMS	3,730	2,750	2,000	3,430	500	3,430	24
23305	UNIFORM MAINTENANCE	32	100	50	100	0	100	0
23820	COMPUTER HARDWARE <\$1000	703	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	5,244	3,650	2,900	2,000	900	2,200	39-
23855	UNTAGGED FURNITURE/FIXTURES	8,373	15,850	14,555	10,000	0	10,000	36-
23860	VEHICLE EQUIPMENT <\$1000	315	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	35,415	47,930	39,655	40,280	1,400	40,480	16-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,502	2,950	2,500	2,510	0	2,510	14-
37200	REGISTRATION	3,748	7,250	6,500	4,700	0	5,900	18-
37220	TRAVEL: TRAINING RELATED	4,932	13,938	7,000	8,464	0	11,464	17-
	SUBTOTAL *****	11,182	24,138	16,000	15,674	0	19,874	18-

Sheriff/Detention Administration

UTILITIES								
48000	TELEPHONES	16,749	18,780	16,400	16,440	0	16,440	12-
48002	DATA COMMUNICATIONS	566	1,920	0	0	0	0	100-
48050	MOBILE DEVICE SERVICE	5,675	7,560	7,800	9,816	1,080	10,356	36
48100	NATURAL GAS	39,138	46,320	38,500	41,520	0	41,520	10-
48200	ELECTRICITY	161,583	153,240	154,680	153,360	0	153,360	0
48300	WATER	33,906	28,200	35,500	35,544	0	35,544	26
48400	SOLID WASTE	7,898	8,076	8,250	8,400	0	8,400	4
48500	STORM WATER UTILITY	3,572	3,588	3,576	3,600	0	3,600	0
48600	SEWER USE	25,727	25,548	27,300	27,348	0	27,348	7
48700	LP GAS/BLDG GENERATOR FUEL	1,292	0	0	0	400	400	0
SUBTOTAL *****		296,106	293,232	292,006	296,028	1,480	296,968	1
VEHICLE EXPENSE								
59000	FUEL	10,678	12,252	9,100	9,830	0	9,830	19-
59025	VEHICLE TITLE/LICENSE/PLATES	130	225	250	225	0	225	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,880	7,720	1,620	2,720	0	2,720	64-
59105	TIRES	1,342	2,000	500	2,000	0	2,000	0
SUBTOTAL *****		14,030	22,197	11,470	14,775	0	14,775	33-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	7,240	8,100	5,000	8,036	3,854	8,036	0
60100	BLDG REPAIRS/MAINTENANCE	1,624	2,000	1,500	2,000	0	2,000	0
60200	EQUIP REPAIRS/MAINTENANCE	46	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		8,910	11,100	6,500	11,036	3,854	11,036	1-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	7,439	9,660	7,856	7,740	35,578	8,540	11-
71000	NOTARY BONDS	250	250	300	250	0	250	0
71100	OUTSOURCED SERVICES	10	5,750	0	5,750	0	5,750	0
71101	PROFESSIONAL SERVICES	4,595	4,850	4,628	10,750	13,848	10,750	121
71501	PARKING	32	25	0	25	0	25	0
71526	DISPOSAL SERVICES	1,957	1,584	1,634	1,634	0	1,634	3
71700	BUILDING & EQUIP RENTAL CHARGE	0	200	0	200	0	200	0
SUBTOTAL *****		14,283	22,319	14,418	26,349	49,426	27,149	22
OTHER								
83100	AWARDS	5,447	4,750	5,000	5,750	0	5,750	21
83810	INTERFUND SERVICES USED	1,043	2,108	750	1,430	0	1,430	32-
83815	FACILITIES INTERNAL SERVC CHRG	628,590	789,983	789,983	1,022,994	0	1,022,994	29
84010	RECEPTION/MEETINGS	979	1,500	1,000	1,500	0	1,500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	2,498	2,500	0	2,500	0	2,500	0
85710	TRAVEL-OTHER	457	500	0	500	0	500	0
86300	TESTING	23,685	25,900	24,100	26,000	0	26,000	0
86850	CONTINGENCY	0	0	0	0	7,450	0	0
86900	MISCELLANEOUS	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		662,699	828,241	820,833	1,061,674	7,450	1,061,674	28
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	8,310	8,310	0
91300	MACHINERY & EQUIPMENT	12,650	0	0	0	14,119	5,650	0
91301	COMPUTER HARDWARE	5,076	0	0	0	21,860	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	12,300	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	23,000	23,000	0
92300	REPLCMENT MACH & EQUIP	15,659	6,565	6,564	0	4,700	4,700	28-
SUBTOTAL *****		33,385	6,565	6,564	0	84,289	41,660	535
TOTAL EXPENDITURES *****		3,010,422	3,804,419	3,519,203	4,144,513	366,763	4,362,725	15

Sheriff/Detention Administration

2909 LEST SHERIFF/DETENTION ADMIN

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	79,060	92,189	85,615	0	0	0	100-
10110	OVERTIME	3,101	4,200	581	0	0	0	100-
10115	SHIFT DIFFERENTIAL	94	0	10	0	0	0	0
10200	FICA	5,804	7,029	6,141	0	0	0	100-
10300	HEALTH INSURANCE	5,819	7,560	14,213	0	0	0	100-
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	2,200	0	0	0	100-
10325	DISABILITY INSURANCE	278	315	285	0	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	4,582	5,953	4,824	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	236	257	208	0	0	0	100-
10350	LIFE INSURANCE	144	144	148	0	0	0	100-
10375	DENTAL INSURANCE	420	420	790	0	0	0	100-
10400	WORKERS COMP	102	146	130	0	0	0	100-
10500	401 (A) MATCH PLAN	1,040	1,300	1,000	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	769	931	777	0	0	0	100-
SUBTOTAL *****		102,649	121,644	116,922	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	968	1,000	1,160	1,200	0	0	100-
37220	TRAVEL: TRAINING RELATED	2,563	3,000	1,200	3,000	0	0	100-
SUBTOTAL *****		3,531	4,000	2,360	4,200	0	0	100-
OTHER								
83200	FEES & COMMISSIONS	0	150	0	0	0	0	100-
SUBTOTAL *****		0	150	0	0	0	0	100-
TOTAL EXPENDITURES *****		106,180	125,794	119,282	4,200	0	0	100-

Decimal values have been truncated.

Sheriff Enforcement Operations

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

Mission

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

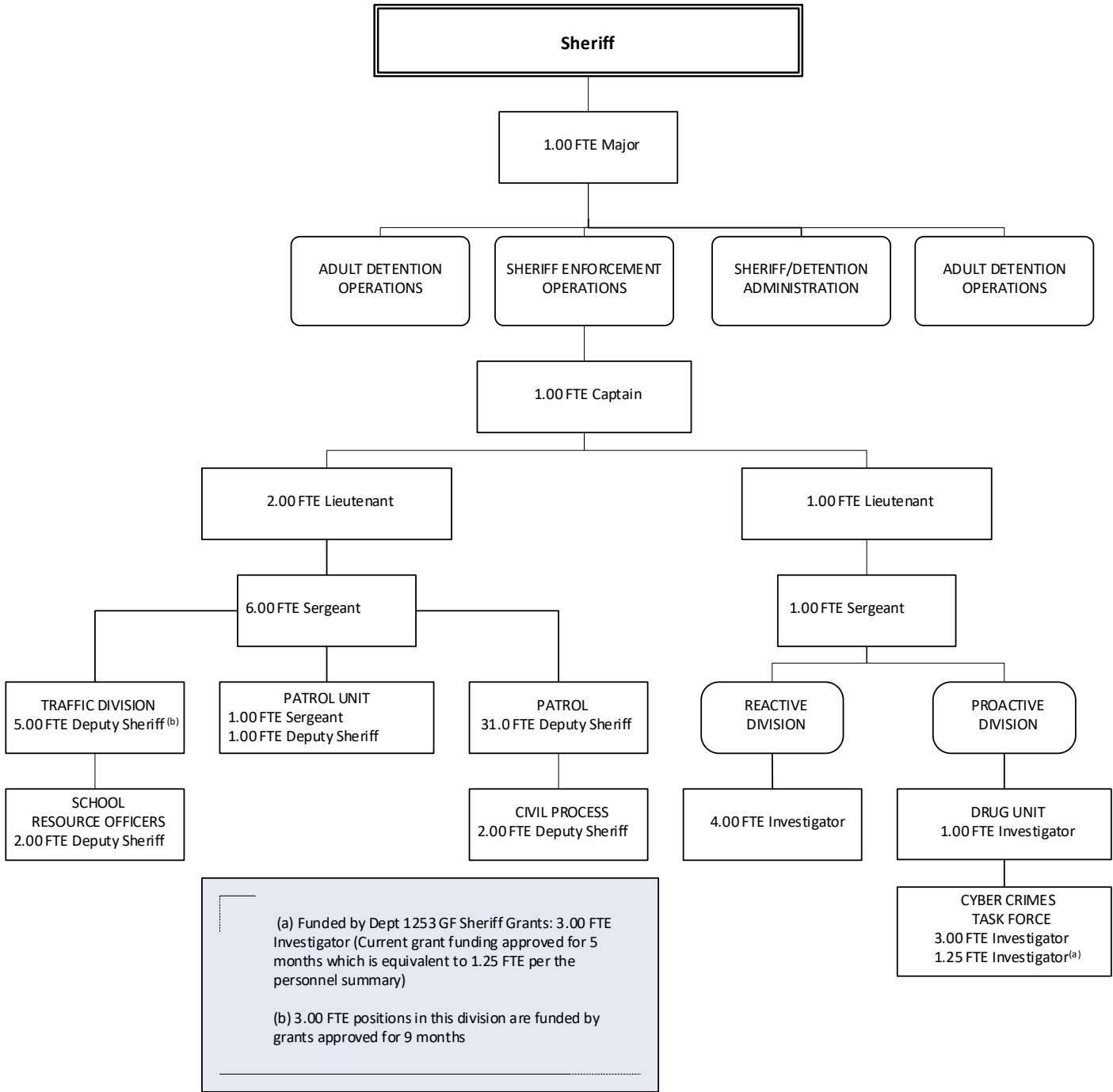
The Sheriff is also responsible for the operations of the County's adult detention center, which is presented in a separate budget section immediately following Sheriff Operations.

Budget Highlights

General Fund (1251 & 1253): The FY 2025 budget for 1251 has increased \$1,884,400 due to movement of all budgeted personnel and expenses from department 2901 Law Enforcement Sales Tax Sheriff Operations. This includes \$411,000 for replacement vehicles and \$133,000 for replacement equipment.

Sheriff Administration and Enforcement Operations

Organizational Chart



Sheriff Administration and Enforcement Operations

Annual Budget

1251 GF SHERIFF OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	25,126	34,950	29,580	35,300	0	35,300	1
3465	FEDERAL REIMBURSE EXPENSES	9,695	0	0	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	16,350	34,000	42,850	34,000	0	34,000	0
	SUBTOTAL *****	51,171	68,950	72,430	69,300	0	69,300	1
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	0	1,000	0	0	0	0
3519	TRAINING COST REIMBRSMNT	0	0	4,583	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	34,275	39,110	39,110	40,400	0	40,400	3
3528	REIMB PERSONNEL/PROJECTS	55,125	50,000	55,000	59,400	0	59,400	18
3540	DEFENDANT CRT COSTS&RECOUPMENT	6,497	6,400	8,920	6,400	0	6,400	0
3563	CIVIL PROCESS FEES	16,258	12,900	13,900	13,900	0	13,900	7
3572	SHERIFF'S FEES	50,927	50,000	61,000	60,000	0	60,000	20
3590	INSPECTION FEES	275	300	700	300	0	300	0
	SUBTOTAL *****	163,357	158,710	184,213	180,400	0	180,400	14
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	0	2,902,410	0
3882	RESTITUTION REIMB/SETTLEMENTS	2	0	1	0	0	0	0
3892	OVERAGE	17	20	50	20	0	20	0
	SUBTOTAL *****	19	20	51	20	0	2,902,430	**
	TOTAL REVENUES *****	214,547	227,680	256,694	249,720	0	3,152,130	**
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,318,596	2,807,183	2,463,731	4,049,199	0	4,108,836	46
10110	OVERTIME	485,340	488,120	382,104	514,404	0	514,404	5
10111	OVERTIME 1.0	0	18,865	0	0	0	23,500	24
10115	SHIFT DIFFERENTIAL	41,976	43,000	56,727	71,200	0	71,200	65
10118	ON-CALL/CALL-BACK PAY	9,118	0	8,829	0	0	9,500	0
10120	HOLIDAY WORKED	18,298	0	15,537	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	12,501	13,500	12,388	17,300	0	17,300	28
10200	FICA	210,386	248,784	216,177	355,885	0	355,885	43
10300	HEALTH INSURANCE	255,765	350,280	311,779	472,980	0	472,980	35
10310	COUNTY HSA CONTRIBUTION	15,400	19,200	17,550	34,800	0	34,800	81
10325	DISABILITY INSURANCE	8,209	9,219	7,668	14,577	0	14,577	58
10330	CNTY PD DEPENDENT PREM-HEALTH	66,139	77,235	82,019	100,069	0	100,069	29
10331	CNTY PD DEPENDENT PREM-DENTAL	3,666	3,460	3,670	4,270	0	4,270	23
10350	LIFE INSURANCE	3,258	3,312	3,005	4,176	0	4,176	26
10375	DENTAL INSURANCE	15,554	17,640	16,115	21,840	0	21,840	23
10400	WORKERS COMP	59,303	80,497	64,133	83,426	0	83,426	3
10500	401(A) MATCH PLAN	21,845	23,920	21,365	30,160	0	30,160	26
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	93,245	0	0	197,950	0
10510	CERF-EMPLOYER PD CONTRIBUTION	49,153	48,447	52,858	63,343	0	63,343	30
	SUBTOTAL *****	3,594,507	4,252,662	3,828,900	5,837,629	0	6,128,216	44
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,396	2,645	2,587	3,020	0	3,020	14
23001	PRINTED MATERIALS	458	2,500	1,500	2,500	0	2,500	0
23010	DETENTION/ENFORCEMENT SUPPLIES	7,991	7,800	7,500	8,750	0	15,600	100
23016	MEDIA STORAGE SUPPLIES	0	250	100	250	0	250	0
23200	AMMUNITION	18,876	20,000	20,000	30,000	5,000	72,000	260
23201	AMMUNITION (LESS-LETHAL)	1,591	2,200	2,200	2,200	0	24,241	,001
23300	UNIFORMS	73,489	43,540	44,000	45,880	0	55,560	27
23305	UNIFORM MAINTENANCE	2,008	2,900	1,400	1,700	0	2,100	27-
23350	SPECIAL PROGRAM SUPPLIES	579	500	250	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	9,045	23,033	22,000	10,879	3,000	23,011	0
23860	VEHICLE EQUIPMENT <\$1000	2,751	3,740	2,500	3,120	189,720	215,891	,672
	SUBTOTAL *****	119,184	109,108	104,037	108,799	197,720	414,673	280
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,176	2,265	2,000	2,000	0	2,250	0
37200	REGISTRATION	46,799	31,203	28,500	33,328	1,575	41,397	32
37220	TRAVEL: TRAINING RELATED	3,186	19,192	7,500	16,650	1,000	22,047	14
	SUBTOTAL *****	51,161	52,660	38,000	51,978	2,575	65,694	25

Sheriff Administration and Enforcement Operations

UTILITIES								
48002	DATA COMMUNICATIONS	2,039	3,120	2,080	1,680	0	1,680	46-
48050	MOBILE DEVICE SERVICE	33,231	34,200	33,200	33,696	1,620	74,587	118
SUBTOTAL *****		35,270	37,320	35,280	35,376	1,620	76,267	104
VEHICLE EXPENSE								
59000	FUEL	209,460	211,500	188,000	226,500	0	226,500	7
59025	VEHICLE TITLE/LICENSE/PLATES	915	1,500	1,300	1,440	0	1,440	4
59100	VEHICLE REPAIRS/MAINTENANCE	47,244	55,560	67,900	67,800	0	67,800	22
59105	TIRES	31,965	30,000	20,500	22,800	0	22,800	24-
SUBTOTAL *****		289,584	298,560	277,700	318,540	0	318,540	7
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	0	500	2,300	0
60051	IT EQUIP SERVICE CONTRACT	0	0	0	0	0	8,900	0
60200	EQUIP REPAIRS/MAINTENANCE	6,674	9,450	7,500	7,050	0	7,850	16-
60250	EQUIPMENT INSTALLATION CHARGES	0	40,500	786	500	50,285	60,785	50
SUBTOTAL *****		6,674	49,950	8,286	7,550	50,785	79,835	60
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,090	15,270	8,500	8,550	3,500	22,145	45
70100	SOFTWARE SUBSCRIPTIONS	62,697	69,504	73,000	72,943	3,750	84,093	20
71101	PROFESSIONAL SERVICES	1,496	8,600	10,200	10,150	3,500	13,650	58
71102	ENGINEERING SERVICES	0	6,000	1,400	0	0	0	100-
71526	DISPOSAL SERVICES	0	0	0	0	0	720	0
SUBTOTAL *****		69,283	99,374	93,100	91,643	10,750	120,608	21
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	5	0	0	0	0	0	0
83810	INTERFUND SERVICES USED	17,309	24,360	20,000	24,868	0	24,868	2
83922	OTO: TO SPECIAL REVENUE FUND	12,000	7,530	7,530	0	0	0	100-
85400	CRIMINAL INVESTIGATION	7,513	20,000	12,500	20,000	0	20,000	0
SUBTOTAL *****		36,827	51,890	40,030	44,868	0	44,868	14-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	3,350	133,730	123,000	0	10,721	10,721	91-
92300	REPLCMENT MACH & EQUIP	0	15,600	15,000	0	242,578	242,578	,454
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	346,500	346,500	0
SUBTOTAL *****		3,350	149,330	138,000	0	599,799	599,799	302
TOTAL EXPENDITURES *****		4,205,840	5,100,854	4,563,333	6,496,383	863,249	7,848,500	54

1253 GF SHERIFF GRANTS

100 GENERAL FUND

100 GENERAL FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	181,591	139,000	161,000	133,191	0	133,191	4-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	219,264	323,251	304,500	104,200	0	104,200	67-
SUBTOTAL *****		400,855	462,251	465,500	237,391	0	237,391	49-
TOTAL REVENUES *****		400,855	462,251	465,500	237,391	0	237,391	49-
PERSONAL SERVICES								
10100	SALARIES & WAGES	360,352	454,980	449,074	489,150	0	363,165	20-
10115	SHIFT DIFFERENTIAL	279	0	0	0	0	0	0
10200	FICA	26,199	29,160	33,399	37,420	0	27,186	6-
10300	HEALTH INSURANCE	38,329	44,520	54,180	57,288	0	41,102	7-
10310	COUNTY HSA CONTRIBUTION	4,200	7,200	7,200	7,200	0	6,675	7-
10325	DISABILITY INSURANCE	1,044	1,546	1,389	1,760	0	1,271	17-
10330	CNTY PD DEPENDENT PREM-HEALTH	10,454	8,986	8,242	8,695	0	7,777	13-
10331	CNTY PD DEPENDENT PREM-DENTAL	520	352	332	331	0	296	15-
10350	LIFE INSURANCE	347	342	444	504	0	359	4
10375	DENTAL INSURANCE	2,491	2,299	2,940	2,940	0	2,099	8-
10400	WORKERS COMP	8,484	7,018	8,639	8,804	0	6,363	9-
10500	401(A) MATCH PLAN	4,050	3,087	4,250	3,640	0	3,248	5
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	17,295	0	0	24,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	7,213	6,434	9,039	9,783	0	7,071	9
SUBTOTAL *****		463,962	565,924	596,423	627,515	0	490,692	13-

Sheriff Administration and Enforcement Operations

MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	258	0	500	0	0	0
23016	MEDIA STORAGE SUPPLIES	1,236	0	125	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	6,860	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	536	7,482	7,400	0	0	100-
SUBTOTAL *****		8,890	7,482	8,025	0	0	100-
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	75	0	0	0
37200	REGISTRATION	11,422	10,872	8,500	1,600	0	85-
37220	TRAVEL: TRAINING RELATED	10,574	5,600	2,000	1,600	0	71-
SUBTOTAL *****		21,996	16,472	10,575	3,200	0	81-
CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	51,586	75,533	79,800	9,640	0	87-
SUBTOTAL *****		51,586	75,533	79,800	9,640	0	87-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,023	6,262	6,261	0	0	100-
92301	REPLC COMPUTER HDWR	0	5,398	5,398	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	2,640	0	0	0	0	0
SUBTOTAL *****		5,663	11,660	11,659	0	0	100-
TOTAL EXPENDITURES *****		552,097	677,071	706,482	640,355	0	503,532 26-

2501 SH FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	756	100	1,040	90	0	90	10-
3712	INT-LONG TERM INVEST	2,360	500	2,400	120	0	120	76-
3798	INC/DEC IN FV OF INVESTMENTS	6,403	0	0	0	0	0	0
SUBTOTAL *****		9,519	600	3,440	210	0	210	65-
TOTAL REVENUES *****		9,519	600	3,440	210	0	210	65-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	200,000	13,875	13,875	0	0	0	100-
SUBTOTAL *****		200,000	13,875	13,875	0	0	0	100-
TOTAL EXPENDITURES *****		200,000	13,875	13,875	0	0	0	100-

2502 SH FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	528	100	730	90	0	90	10-
3712	INT-LONG TERM INVEST	1,650	500	1,680	120	0	120	76-
3798	INC/DEC IN FV OF INVESTMENTS	4,477	0	0	0	0	0	0
SUBTOTAL *****		6,655	600	2,410	210	0	210	65-
TOTAL REVENUES *****		6,655	600	2,410	210	0	210	65-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	139,646	13,875	13,875	0	0	0	100-
SUBTOTAL *****		139,646	13,875	13,875	0	0	0	100-
TOTAL EXPENDITURES *****		139,646	13,875	13,875	0	0	0	100-

Sheriff Administration and Enforcement Operations

2510 SH TRAINING FUND ACTIVITY

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	500	2,560	3,500	2,000	0	2,000	21-
	SUBTOTAL *****	500	2,560	3,500	2,000	0	2,000	22-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	9,494	8,800	11,700	11,000	0	11,000	25
	SUBTOTAL *****	9,494	8,800	11,700	11,000	0	11,000	25
INTEREST								
3711	INT-OVERNIGHT	61	50	102	90	0	90	80
3712	INT-LONG TERM INVEST	190	170	240	395	0	395	132
3798	INC/DEC IN FV OF INVESTMENTS	588	0	0	0	0	0	0
	SUBTOTAL *****	839	220	342	485	0	485	120
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	12,000	7,530	7,530	0	0	0	100-
	SUBTOTAL *****	12,000	7,530	7,530	0	0	0	100-
	TOTAL REVENUES *****	22,833	19,110	23,072	13,485	0	13,485	29-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	16,134	16,500	20,500	12,500	0	12,500	24-
37220	TRAVEL: TRAINING RELATED	2,140	7,900	2,000	3,900	0	3,900	50-
	SUBTOTAL *****	18,274	24,400	22,500	16,400	0	16,400	33-
	TOTAL EXPENDITURES *****	18,274	24,400	22,500	16,400	0	16,400	33-

2521 CTZNCNTRBFD-CMNTY TRFFC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	93	92	127	115	0	115	25
3712	INT-LONG TERM INVEST	289	320	300	525	0	525	64
3798	INC/DEC IN FV OF INVESTMENTS	785	0	0	0	0	0	0
	SUBTOTAL *****	1,167	412	427	640	0	640	55
	TOTAL REVENUES *****	1,167	412	427	640	0	640	55
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	0	300	0	300	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	800	0	800	0	800	0
	SUBTOTAL *****	0	1,100	0	1,100	0	1,100	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	200	0	200	0	200	0
37220	TRAVEL: TRAINING RELATED	0	500	0	500	0	500	0
	SUBTOTAL *****	0	700	0	700	0	700	0
OTHER								
85400	CRIMINAL INVESTIGATION	0	1,000	0	1,000	0	1,000	0
86850	CONTINGENCY	0	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	0	6,000	0	6,000	0	6,000	0
	TOTAL EXPENDITURES *****	0	7,800	0	7,800	0	7,800	0

Sheriff Administration and Enforcement Operations

2522 CTZNCNTRBFD-DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2024</u> <u>ESTIMATED</u>	<u>2025</u> <u>CORE</u> <u>REQUEST</u>	<u>2025</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2025</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
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2525 CTZNCNTRBFD-CMNTY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2024</u> <u>ESTIMATED</u>	<u>2025</u> <u>CORE</u> <u>REQUEST</u>	<u>2025</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2025</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
INTEREST								
3711	INT-OVERNIGHT	2	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	5	6	6	10	0	10	66
3798	INC/DEC IN FV OF INVESTMENTS	13	0	0	0	0	0	0
	SUBTOTAL *****	20	8	8	12	0	12	50
	TOTAL REVENUES *****	20	8	8	12	0	12	50
OTHER								
86850	CONTINGENCY	0	430	0	430	0	430	0
	SUBTOTAL *****	0	430	0	430	0	430	0
	TOTAL EXPENDITURES *****	0	430	0	430	0	430	0

2531 JUSTICE ASSISTANCE GRANT FYX1

253 LAW ENF-DEPT OF JUSTICE GRANTS

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2024</u> <u>ESTIMATED</u>	<u>2025</u> <u>CORE</u> <u>REQUEST</u>	<u>2025</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2025</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	36,950	36,300	0	0	0	100-
	SUBTOTAL *****	0	36,950	36,300	0	0	0	100-
	TOTAL REVENUES *****	0	36,950	36,300	0	0	0	100-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	22,170	22,170	0	0	0	100-
	SUBTOTAL *****	0	22,170	22,170	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	14,780	14,130	0	0	0	100-
	SUBTOTAL *****	0	14,780	14,130	0	0	0	100-
	TOTAL EXPENDITURES *****	0	36,950	36,300	0	0	0	100-

2532 JUSTICE ASSISTANCE GRANT FYX2

253 LAW ENF-DEPT OF JUSTICE GRANTS

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2023</u> <u>ACTUAL</u>	<u>2024</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2024</u> <u>ESTIMATED</u>	<u>2025</u> <u>CORE</u> <u>REQUEST</u>	<u>2025</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2025</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	36,295	36,295	0	0	0	100-
	SUBTOTAL *****	0	36,295	36,295	0	0	0	100-
	TOTAL REVENUES *****	0	36,295	36,295	0	0	0	100-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	21,777	21,777	0	0	0	100-
	SUBTOTAL *****	0	21,777	21,777	0	0	0	100-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	14,518	14,518	0	0	0	100-
	SUBTOTAL *****	0	14,518	14,518	0	0	0	100-
	TOTAL EXPENDITURES *****	0	36,295	36,295	0	0	0	100-

Sheriff Administration and Enforcement Operations

2533 JUSTICE ASSISTANCE GRANT FYX3

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	43,810	17,093	26,286	0	26,286	40-
	SUBTOTAL *****	0	43,810	17,093	26,286	0	26,286	40-
	TOTAL REVENUES *****	0	43,810	17,093	26,286	0	26,286	40-
MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	0	9,024	9,024	0	0	0	100-
	SUBTOTAL *****	0	9,024	9,024	0	0	0	100-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	26,286	0	26,286	0	26,286	0
	SUBTOTAL *****	0	26,286	0	26,286	0	26,286	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	8,500	8,069	0	0	0	100-
	SUBTOTAL *****	0	8,500	8,069	0	0	0	100-
	TOTAL EXPENDITURES *****	0	43,810	17,093	26,286	0	26,286	40-

2538 JUSTICE ASSISTANCE GRANT FYX8

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
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2539 JUSTICE ASSISTANCE GRANT FYX9

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
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2540 SHERIFF CIVIL CHARGES FD ACTIV

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	18,734	20,000	7,000	7,000	0	7,000	65-
3572	SHERIFF'S FEES	35,288	30,000	43,000	43,000	0	43,000	43
	SUBTOTAL *****	54,022	50,000	50,000	50,000	0	50,000	0
INTEREST								
3711	INT-OVERNIGHT	752	104	1,150	605	0	605	481
3712	INT-LONG TERM INVEST	2,336	1,260	2,700	2,705	0	2,705	114
3798	INC/DEC IN FV OF INVESTMENTS	6,280	0	0	0	0	0	0
	SUBTOTAL *****	9,368	1,364	3,850	3,310	0	3,310	143
	TOTAL REVENUES *****	63,390	51,364	53,850	53,310	0	53,310	4
MATERIALS & SUPPLIES								
26201	ROCK-VENDOR HAULED	0	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	0	1,500	1,500	1,500	0	1,500	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	16,750	0	0	0	0	0	0
	SUBTOTAL *****	16,750	0	0	0	0	0	0

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OTHER								
86850	CONTINGENCY	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	0	2,000	0	2,000	0	2,000	0
	TOTAL EXPENDITURES *****	16,750	3,500	1,500	3,500	0	3,500	0

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	26,219	20,480	53,200	53,132	0	53,132	159
	SUBTOTAL *****	26,219	20,480	53,200	53,132	0	53,132	159
CHARGES FOR SERVICES								
3569	OTHER FEES	4,742	4,680	5,876	5,876	0	5,876	25
	SUBTOTAL *****	4,742	4,680	5,876	5,876	0	5,876	26
INTEREST								
3711	INT-OVERNIGHT	1,006	860	1,428	1,260	0	1,260	46
3712	INT-LONG TERM INVEST	3,141	3,000	3,320	5,440	0	5,440	81
3798	INC/DEC IN FV OF INVESTMENTS	8,524	0	0	0	0	0	0
	SUBTOTAL *****	12,671	3,860	4,748	6,700	0	6,700	74
	TOTAL REVENUES *****	43,632	29,020	63,824	65,708	0	65,708	126
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	80	2,150	2,143	1,500	0	1,500	30-
	SUBTOTAL *****	80	2,150	2,143	1,500	0	1,500	30-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,152	1,200	1,198	1,200	0	1,200	0
	SUBTOTAL *****	1,152	1,200	1,198	1,200	0	1,200	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	4,796	4,680	5,876	5,876	0	5,876	25
71101	PROFESSIONAL SERVICES	8,277	28,850	25,000	20,000	0	20,000	30-
	SUBTOTAL *****	13,073	33,530	30,876	25,876	0	25,876	23-
OTHER								
86850	CONTINGENCY	0	0	0	30,000	0	30,000	0
86910	PY ENCUMBRANCES NOT USED	-13,881	0	0	0	0	0	0
	SUBTOTAL *****	-13,881	0	0	30,000	0	30,000	0
FIXED ASSET ADDITIONS								
92302	REPLC COMPUTER SOFTWARE	8,060	0	0	0	0	0	0
	SUBTOTAL *****	8,060	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	8,484	36,880	34,217	58,576	0	58,576	59

2570 SHERIFF K9 OPERATIONS FND ACTV

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	10,406	0	0	0	0	0	0
	SUBTOTAL *****	10,406	0	0	0	0	0	0
CHARGES FOR SERVICES								
3569	OTHER FEES	81,740	71,000	71,000	96,000	0	96,000	35
	SUBTOTAL *****	81,740	71,000	71,000	96,000	0	96,000	35
INTEREST								
3711	INT-OVERNIGHT	877	700	1,410	1,235	0	1,235	76
3712	INT-LONG TERM INVEST	2,707	2,400	3,290	5,390	0	5,390	124

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3798	INC/DEC IN FV OF INVESTMENTS	7,761	0	0	0	0	0	0
	SUBTOTAL *****	11,345	3,100	4,700	6,625	0	6,625	114
	TOTAL REVENUES *****	103,491	74,100	75,700	102,625	0	102,625	38
	MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	2,608	2,000	1,800	2,000	0	2,000	0
23300	UNIFORMS	190	500	200	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,367	1,370	500	1,500	0	1,500	9
	SUBTOTAL *****	4,165	3,870	2,500	4,000	0	4,000	3
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	420	450	450	450	0	450	0
37200	REGISTRATION	550	1,275	700	1,325	0	1,325	3
37220	TRAVEL: TRAINING RELATED	697	2,100	0	3,000	0	3,000	42
	SUBTOTAL *****	1,667	3,825	1,150	4,775	0	4,775	25
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	638	2,500	500	2,500	0	2,500	0
71101	PROFESSIONAL SERVICES	0	2,600	0	2,600	0	2,600	0
	SUBTOTAL *****	638	5,100	500	5,100	0	5,100	0
	OTHER							
85710	TRAVEL-OTHER	0	800	0	800	0	800	0
86850	CONTINGENCY	0	10,000	0	10,000	0	10,000	0
	SUBTOTAL *****	0	10,800	0	10,800	0	10,800	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	9,261	1,500	1,400	0	0	0	100-
	SUBTOTAL *****	9,261	1,500	1,400	0	0	0	100-
	TOTAL EXPENDITURES *****	15,731	25,095	5,550	24,675	0	24,675	2-

2901 LEST SHERIFF OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	8	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	7,050	52,750	57,900	0	63,800	63,800	20
3836	SALE OF NON-CAPITAL ASSETS	0	0	552	0	0	0	0
	SUBTOTAL *****	7,058	52,750	58,452	0	63,800	63,800	21
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	5,952	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	0	13,242	23,450	0	0	0	100-
	SUBTOTAL *****	0	13,242	29,402	0	0	0	100-
	TOTAL REVENUES *****	7,058	65,992	87,854	0	63,800	63,800	3-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	892,984	1,188,648	1,054,299	0	0	0	100-
10110	OVERTIME	133,962	127,080	127,907	0	0	0	100-
10111	OVERTIME 1.0	0	14,735	0	0	0	0	100-
10115	SHIFT DIFFERENTIAL	10,729	9,400	17,618	0	0	0	100-
10118	ON-CALL/CALL-BACK PAY	1,022	0	980	0	0	0	0
10120	HOLIDAY WORKED	12,713	0	15,973	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	3,007	3,300	3,619	0	0	0	100-
10200	FICA	79,743	100,111	92,345	0	0	0	100-
10300	HEALTH INSURANCE	56,002	95,760	77,490	0	0	0	100-
10310	COUNTY HSA CONTRIBUTION	3,550	9,600	3,000	0	0	0	100-
10325	DISABILITY INSURANCE	3,283	4,736	4,549	0	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	6,159	12,231	8,329	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	317	515	353	0	0	0	100-
10350	LIFE INSURANCE	480	864	720	0	0	0	100-
10375	DENTAL INSURANCE	2,963	3,780	2,940	0	0	0	100-
10400	WORKERS COMP	27,283	19,056	30,230	0	0	0	100-
10500	401(A) MATCH PLAN	4,990	239,800	4,710	0	0	0	100-
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	20,515	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	11,055	13,900	12,032	0	0	0	100-
	SUBTOTAL *****	1,250,242	1,843,516	1,477,609	0	0	0	100-

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MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	5,766	8,800	7,500	6,850	0	0	100-
23200	AMMUNITION	20,675	26,000	26,000	37,000	0	0	100-
23201	AMMUNITION (LESS-LETHAL)	11,125	22,466	22,400	22,041	0	0	100-
23300	UNIFORMS	19,903	7,500	7,000	9,680	0	0	100-
23305	UNIFORM MAINTENANCE	542	1,384	0	400	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	15,336	17,087	13,000	9,132	0	0	100-
23860	VEHICLE EQUIPMENT <\$1000	90,063	31,838	31,000	23,051	0	0	100-
SUBTOTAL *****		163,410	115,075	106,900	108,154	0	0	100-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	250	0	0	0
37200	REGISTRATION	8,773	9,111	8,500	6,494	0	0	100-
37220	TRAVEL: TRAINING RELATED	6,697	15,979	6,500	4,397	0	0	100-
SUBTOTAL *****		15,470	25,090	15,000	11,141	0	0	100-
UTILITIES								
48050	MOBILE DEVICE SERVICE	37,015	38,815	39,000	39,271	0	0	100-
SUBTOTAL *****		37,015	38,815	39,000	39,271	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	764	2,391	1,800	1,800	0	0	100-
60051	IT EQUIP SERVICE CONTRACT	6,429	10,232	7,500	8,900	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	600	0	800	0	0	100-
60250	EQUIPMENT INSTALLATION CHARGES	46,202	12,675	5,000	10,000	0	0	100-
SUBTOTAL *****		53,395	25,898	14,300	21,500	0	0	100-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	11,390	11,235	10,945	10,095	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	6,522	6,850	6,656	7,400	0	0	100-
71526	DISPOSAL SERVICES	816	852	708	720	0	0	100-
SUBTOTAL *****		18,728	18,937	18,309	18,215	0	0	100-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-3,845	0	0	0	0	0	0
SUBTOTAL *****		-3,845	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	20,809	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	7,800	7,795	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	127,052	155,765	152,300	0	0	0	100-
92301	REPLC COMPUTER HDWR	28,328	35,000	26,450	0	0	0	100-
92302	REPLC COMPUTER SOFTWARE	20,471	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	368,446	681,000	615,500	0	0	0	100-
SUBTOTAL *****		565,106	879,565	802,045	0	0	0	100-
TOTAL EXPENDITURES *****		2,099,521	2,946,896	2,473,163	198,281	0	0	100-

Decimal values have been truncated.

Adult Detention Operations

Department Numbers 1255, 2560, 2902, 2906

Mission

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

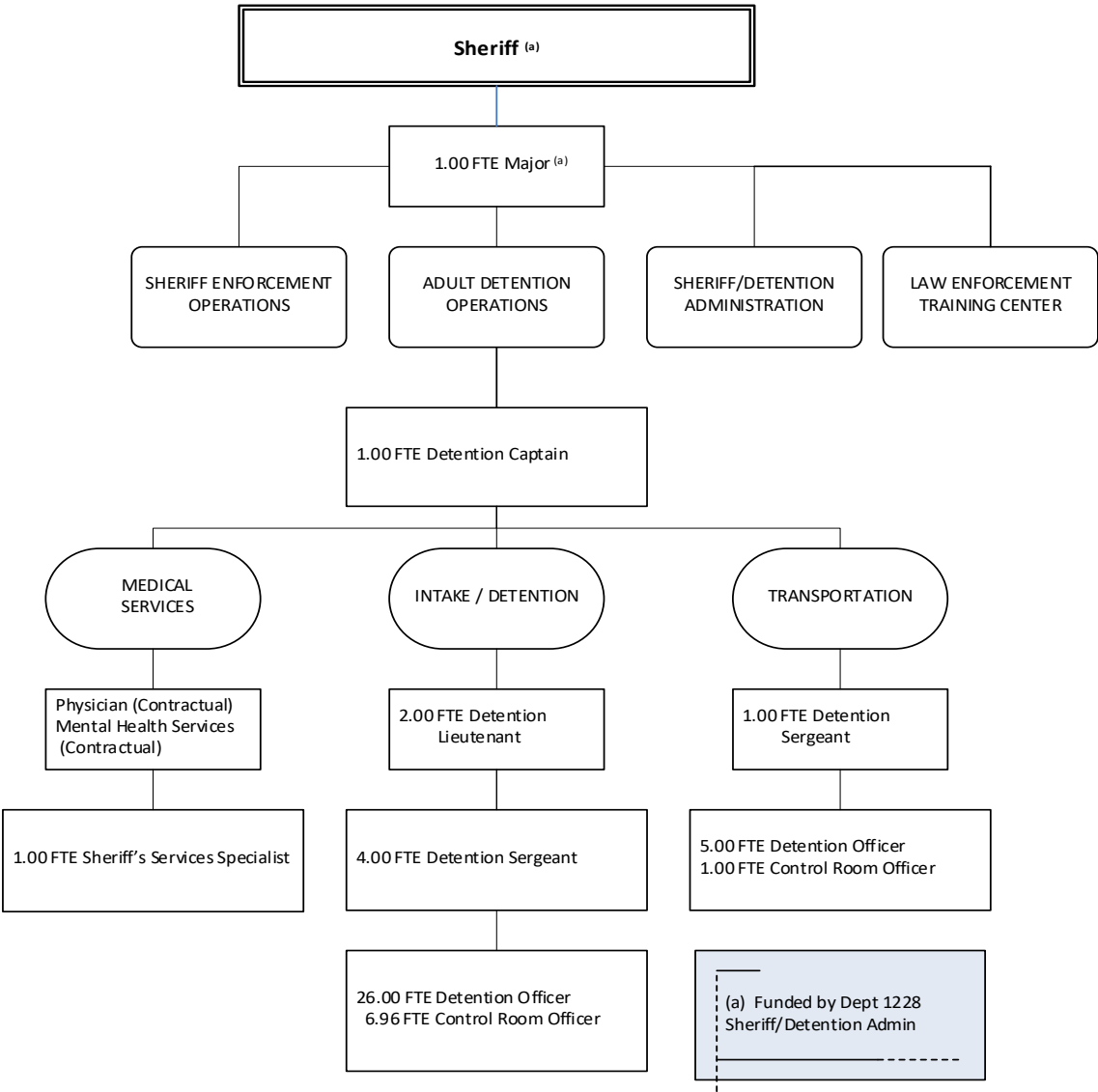
The jail is designed to hold a maximum of 246 inmates, with an optimum operating capacity of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services as well as funding for housing inmates in other law.

Budget Highlights

General Fund (1255)—The FY 2025 budget includes an increase of \$1,580,068 in budget authority. Increase is due to moving all budgeted authority from department 2902 LEST Detention Operations and \$850,000 from department 2906 Contract Inmate Housing to department 1255. There is \$119,000 budgeted for replacement vehicles.

Adult Detention Operations

Organizational Chart



Adult Detention Operations

Annual Budget

1255 GF DETENTION OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	12,600	13,600	13,800	14,000	0	14,000	2
3463	STATE REIM-SUPPLIES/EQUIP	7,160	7,000	7,160	7,200	0	7,200	2
3467	STATE REIMB-EXTRADITION	87,490	60,000	65,900	73,800	0	73,800	23
3468	STATE REIMB-TRANSPORTING	18,445	18,200	14,850	15,400	0	15,400	15-
3472	PRIS HOUS-COUNTY&OTHRGOVT	1,140	0	0	0	0	0	0
3476	STATE REIMB-PRISONER BD.	747,353	1,400,000	2,329,700	1,967,200	0	1,967,200	40
3494	PRISONER HOUSING-US MARSHALS	637	1,200	1,520	1,200	0	1,200	0
SUBTOTAL *****		874,825	1,500,000	2,432,930	2,078,800	0	2,078,800	39
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	326	300	680	420	0	420	40
3518	INMATE MED FEES (RECOUPMENT)	28,737	26,400	34,300	33,600	0	33,600	27
3528	REIMB PERSONNEL/PROJECTS	7,579	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,455	3,700	5,715	4,320	0	4,320	16
3550	COMMISSIONS	55,596	52,800	63,850	63,180	0	63,180	19
3553	COMMISSIONS-PHONES	92,842	94,800	99,050	91,956	0	91,956	3-
3556	INMATE FEES (NON-MEDICAL)	5,098	4,800	5,498	5,520	0	5,520	15
SUBTOTAL *****		193,633	182,800	209,093	198,996	0	198,996	9
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	0	669,790	0
3826	PRIOR YEAR COST REPAYMENT	38	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	0	0	2,250	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	1,584	0	300	300	0	300	0
3890	MISCELLANEOUS	0	0	120	0	0	0	0
SUBTOTAL *****		1,622	0	2,670	300	0	670,090	0
TOTAL REVENUES *****		1,070,080	1,682,800	2,644,693	2,278,096	0	2,947,886	75
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,521,385	2,202,599	1,661,024	2,700,462	0	2,750,228	24
10110	OVERTIME	654,234	641,749	616,527	786,090	0	786,090	22
10111	OVERTIME 1.0	0	15,795	0	0	0	33,900	114
10115	SHIFT DIFFERENTIAL	45,062	43,700	75,581	86,200	0	86,200	97
10118	ON-CALL/CALL-BACK PAY	2,303	0	1,580	0	0	2,100	0
10120	HOLIDAY WORKED	16,938	0	14,856	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	12,870	13,200	13,304	16,250	0	16,250	23
10200	FICA	166,947	214,445	178,888	274,558	0	274,558	28
10300	HEALTH INSURANCE	212,670	335,160	238,334	368,112	0	368,112	9
10310	COUNTY HSA CONTRIBUTION	25,650	33,600	24,400	28,800	0	28,800	14-
10325	DISABILITY INSURANCE	4,704	6,871	4,960	9,580	0	9,580	39
10330	CNTY PD DEPENDENT PREM-HEALTH	29,472	30,287	18,924	34,275	0	34,275	13
10331	CNTY PD DEPENDENT PREM-DENTAL	1,944	1,950	1,390	1,840	0	1,840	5-
10350	LIFE INSURANCE	2,489	3,240	2,700	3,384	0	3,384	4
10375	DENTAL INSURANCE	13,891	17,640	13,554	18,060	0	18,060	2
10400	WORKERS COMP	43,111	69,045	47,020	63,027	0	63,027	8-
10500	401(A) MATCH PLAN	13,040	23,400	13,100	24,440	0	24,440	4
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	2,600	0	0	5,870	0
10510	CERF-EMPLOYER PD CONTRIBUTION	49,949	46,497	53,009	48,221	0	48,221	3
SUBTOTAL *****		2,816,659	3,699,178	2,981,751	4,463,299	0	4,554,935	23

Adult Detention Operations

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,000	2,000	2,000	2,000	0	2,000	0
23001	PRINTED MATERIALS	312	200	0	200	0	200	0
23010	DETENTION/ENFORCEMENT SUPPLIES	9,926	15,514	12,500	13,000	0	13,000	16-
23016	MEDIA STORAGE SUPPLIES	76	0	0	150	0	150	0
23025	RESIDENT SUPPLIES	34,100	41,000	38,000	40,800	0	40,800	0
23026	INTAKE/INDIGENT SUPPLIES	12,043	10,200	15,600	15,000	0	15,000	47
23027	WORK/INCENTIVE SUPPLIES	5,690	6,798	5,900	6,000	0	6,000	11-
23030	KITCHEN SUPPLIES	122	1,700	100	1,700	0	1,700	0
23031	CUSTODIAL SUPPLIES	20,203	22,800	17,000	22,800	0	22,800	0
23035	REPAIR/MAINTENANCE SUPPLIES	406	600	0	600	0	600	0
23200	AMMUNITION	1,202	1,500	1,500	2,000	0	2,000	33
23201	AMMUNITON (LESS-LETHAL)	8,689	9,970	9,900	10,130	0	10,130	1
23300	UNIFORMS	33,310	18,948	16,500	22,648	0	25,658	35
23305	UNIFORM MAINTENANCE	1,345	1,500	1,000	1,500	0	1,500	0
23501	MEDICINE & MED SUPPLIES/EQUIP	320	7,000	1,500	4,500	0	4,500	35-
23850	UNTAGGED EQUIPMENT & TOOLS	6,068	16,469	13,000	11,319	0	11,319	31-
23855	UNTAGGED FURNITURE/FIXTURES	0	1,000	0	1,000	0	1,000	0
23860	VEHICLE EQUIPMENT <\$1000	0	0	0	0	23,056	23,056	0
SUBTOTAL *****		135,812	157,199	134,500	155,347	23,056	181,413	15
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	622	200	104	7,795	0	7,795	,797
37200	REGISTRATION	2,937	15,036	12,300	15,956	0	15,956	6
37220	TRAVEL: TRAINING RELATED	3,838	10,085	9,500	8,750	0	8,750	13-
SUBTOTAL *****		7,397	25,321	21,904	32,501	0	32,501	28
UTILITIES								
48050	MOBILE DEVICE SERVICE	6,819	6,840	6,550	6,720	0	6,720	1-
SUBTOTAL *****		6,819	6,840	6,550	6,720	0	6,720	2-
VEHICLE EXPENSE								
59000	FUEL	15,633	15,984	15,500	18,970	0	18,970	18
59025	VEHICLE TITLE/LICENSE/PLATES	40	65	200	65	0	65	0
59100	VEHICLE REPAIRS/MAINTENANCE	6,346	10,800	4,000	6,600	0	6,600	38-
59105	TIRES	1,810	2,125	1,500	2,125	0	2,125	0
SUBTOTAL *****		23,829	28,974	21,200	27,760	0	27,760	4-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	660	772	660	0	6,588	898
60100	BLDG REPAIRS/MAINTENANCE	21,137	21,000	20,500	21,342	0	21,342	1
60200	EQUIP REPAIRS/MAINTENANCE	2,671	6,000	2,600	6,000	0	6,000	0
60250	EQUIPMENT INSTALLATION CHARGES	0	11,050	9,550	0	12,480	12,480	12
SUBTOTAL *****		23,808	38,710	33,422	28,002	12,480	46,410	20
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,900	4,020	1,800	1,800	0	1,800	55-
70100	SOFTWARE SUBSCRIPTIONS	14,267	19,177	19,200	19,191	0	19,191	0
71000	NOTARY BONDS	100	100	100	100	0	100	0
71100	OUTSOURCED SERVICES	450,961	509,724	514,500	525,170	0	525,170	3
71101	PROFESSIONAL SERVICES	0	5,850	5,550	15,700	0	15,700	168
72000	OUT OF FACILITY INMATE HOUSING	120,000	120,000	120,000	0	0	850,000	608
SUBTOTAL *****		589,228	658,871	661,150	561,961	0	1,411,961	114
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	180	500	350	500	0	500	0
83810	INTERFUND SERVICES USED	1,903	2,083	1,400	2,082	0	2,082	0
85600	EXTRADITION EXPENSE	82,544	60,000	73,700	73,800	0	73,800	23
85605	PRISONER TRANSPORT-INSTAT	1,189	2,450	500	1,650	0	1,650	32-
85620	OTHER MEDICAL	764,467	999,100	990,524	914,504	0	914,504	8-
SUBTOTAL *****		850,283	1,064,133	1,066,474	992,536	0	992,536	7

Adult Detention Operations

FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	7,566	15,003	0	0	100-
92300	REPLCMENT MACH & EQUIP	39,627	58,764	51,203	0	72,688	23
92302	REPLC COMPUTER SOFTWARE	4,607	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	100,000	98,700	0	98,700	1-
SUBTOTAL *****		44,234	166,330	164,906	0	171,388	3
TOTAL EXPENDITURES *****		4,498,069	5,845,556	5,091,857	6,268,126	206,924	7,425,624 27

2560 INMATE PRSNR SECRTY FND ACTVTV

256 INMATE PRSNR DETAINEE SEC FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	23,196	21,500	29,200	23,300	0	23,300	8
SUBTOTAL *****		23,196	21,500	29,200	23,300	0	23,300	8
INTEREST								
3711	INT-OVERNIGHT	390	67	550	175	0	175	161
3712	INT-LONG TERM INVEST	1,212	780	985	1,280	0	1,280	64
3798	INC/DEC IN FV OF INVESTMENTS	3,361	0	0	0	0	0	0
SUBTOTAL *****		4,963	847	1,535	1,455	0	1,455	72
TOTAL REVENUES *****		28,159	22,347	30,735	24,755	0	24,755	11
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	13,509	16,400	16,400	17,220	0	17,220	5
71101	PROFESSIONAL SERVICES	0	20,000	0	20,000	0	20,000	0
SUBTOTAL *****		13,509	36,400	16,400	37,220	0	37,220	2
OTHER								
86910	PY ENCUMBRANCES NOT USED	-14,900	0	0	0	0	0	0
SUBTOTAL *****		-14,900	0	0	0	0	0	0
TOTAL EXPENDITURES *****		-1,391	36,400	16,400	37,220	0	37,220	2

2902 LEST DETENTION OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	569,115	797,652	764,223	0	0	0	100-
10110	OVERTIME	49,535	86,438	142,824	0	0	0	100-
10111	OVERTIME 1.0	0	13,502	0	0	0	0	100-
10115	SHIFT DIFFERENTIAL	713	3,000	13,104	0	0	0	100-
10118	ON-CALL/CALL-BACK PAY	50	0	441	0	0	0	0
10120	HOLIDAY WORKED	9,645	0	15,818	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	424	1,700	2,035	0	0	0	100-
10200	FICA	46,752	67,877	70,201	0	0	0	100-
10300	HEALTH INSURANCE	16,525	49,140	46,620	0	0	0	100-
10310	COUNTY HSA CONTRIBUTION	2,400	3,600	2,000	0	0	0	100-
10325	DISABILITY INSURANCE	2,592	3,436	3,138	0	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	8,925	16,679	15,458	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	452	662	614	0	0	0	100-
10350	LIFE INSURANCE	191	432	360	0	0	0	100-
10375	DENTAL INSURANCE	1,112	2,520	2,380	0	0	0	100-
10400	WORKERS COMP	19,481	10,022	20,681	0	0	0	100-
10500	401(A) MATCH PLAN	1,650	3,120	2,425	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	947	4,456	6,285	0	0	0	100-
SUBTOTAL *****		730,509	1,064,236	1,108,607	0	0	0	100-
MATERIALS & SUPPLIES								
23300	UNIFORMS	2,602	1,900	3,100	3,010	0	0	100-
SUBTOTAL *****		2,602	1,900	3,100	3,010	0	0	100-

Adult Detention Operations

EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	7,100	0	5,928	0	100-
	SUBTOTAL *****	0	7,100	0	5,928	0	100-
FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	3,000	2,460	0	0	100-
	SUBTOTAL *****	0	3,000	2,460	0	0	100-
	TOTAL EXPENDITURES *****	733,111	1,076,236	1,114,167	8,938	0	100-

2906 LEST CONTRACT INMATE HOUSING

290 LAW ENFORCEMENT SERVICES FUND							
		2023	2024		2025	2025	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2024	CORE	SUPPLEMENTAL	FROM
			REVISIONS	ESTIMATED	REQUEST	REQUEST	PY
							BUD
CONTRACTUAL SERVICES							
72000	OUT OF FACILITY INMATE HOUSING	674,899	923,787	668,100	0	0	100-
	SUBTOTAL *****	674,899	923,787	668,100	0	0	100-
	TOTAL EXPENDITURES *****	674,899	923,787	668,100	0	0	100-

Decimal values have been truncated.

Law Enforcement Training Center

Department Numbers 2910, 2911, 2912

Mission

The mission of the Boone County Sheriff's Office is to lead the fight to prevent crime and injustice, enforce the law fairly, defend the rights of all, and partner with the people we serve to secure and promote safety in our communities. The Boone County Sheriff's Office Regional Training Center has been established in FY 2025 within the Training Branch of the Sheriff's Office to further this mission by providing high quality law enforcement training, both basic and advanced, to our personnel as well as the personnel of our partnering agencies in a well-equipped state of the art training facility.

Budget Highlights

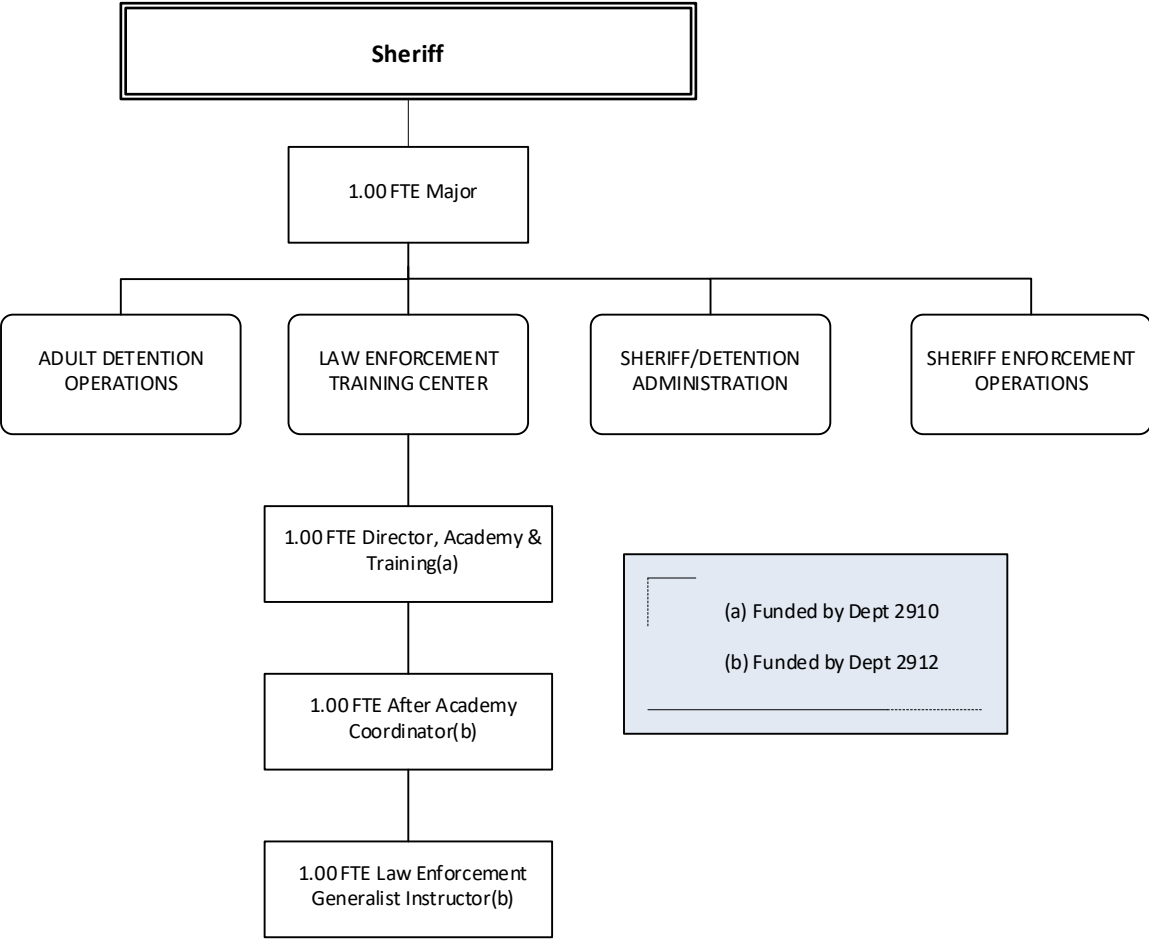
LEST Sheriff Training Admin (2910): Budget for the new Training Academy Director (\$110,000). There is also \$128,000 in contingency for additional positions and software.

LEST Academy (2911): Training supplies for the new academy (\$40,000) and budget for Adjunct instructors (\$10,000). There is also \$232,000 in contingency for additional positions and equipment.

LEST Post Academy (2912): Budget for new positions that include a Post Academy Coordinator (\$106,000) and a Generalist Instructor (\$85,000) and post training instructors (\$10,000).

Law Enforcement Training Center

Organizational Chart



Law Enforcement Training Center

Annual Budget

2910 LEST SHERIFF TRAINING ADMIN

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	0	252,015	85,759	0
10200	FICA	0	0	0	0	19,280	6,561	0
10300	HEALTH INSURANCE	0	0	0	0	37,056	9,264	0
10325	DISABILITY INSURANCE	0	0	0	0	908	309	0
10350	LIFE INSURANCE	0	0	0	0	288	72	0
10375	DENTAL INSURANCE	0	0	0	0	1,680	420	0
10400	WORKERS COMP	0	0	0	0	5,539	1,885	0
10500	401(A) MATCH PLAN	0	0	0	0	650	0	0
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	0	0	9,922	4,288	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	5,042	1,716	0
SUBTOTAL *****		0	0	0	0	332,380	110,274	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	0	0	1,000	1,000	0
23001	PRINTED MATERIALS	0	0	0	0	4,200	4,200	0
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	0	2,000	2,000	0
23300	UNIFORMS	0	0	0	0	1,500	1,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	7,940	6,490	0
SUBTOTAL *****		0	0	0	0	16,640	15,190	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	0	2,500	2,500	0
37200	REGISTRATION	0	0	0	0	6,000	6,000	0
37220	TRAVEL: TRAINING RELATED	0	0	0	0	6,000	6,000	0
SUBTOTAL *****		0	0	0	0	14,500	14,500	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	0	0	0	1,100	528	0
SUBTOTAL *****		0	0	0	0	1,100	528	0
VEHICLE EXPENSE								
59000	FUEL	0	0	0	0	5,000	5,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	0	2,000	2,000	0
59105	TIRES	0	0	0	0	1,500	1,500	0
SUBTOTAL *****		0	0	0	0	8,500	8,500	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	12,000	12,000	0
71004	PROPERTY INSURANCE	0	0	0	0	35,000	35,000	0
SUBTOTAL *****		0	0	0	0	47,000	47,000	0
OTHER								
84010	RECEPTION/MEETINGS	0	0	0	0	1,500	1,500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	0	6,000	6,000	0
86850	CONTINGENCY	0	0	0	0	119,457	128,227	0
SUBTOTAL *****		0	0	0	0	126,957	135,727	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	19,338	2,400	0
SUBTOTAL *****		0	0	0	0	19,338	2,400	0
TOTAL EXPENDITURES *****		0	0	0	0	566,415	334,119	0

Law Enforcement Training Center

2911 LEST ACADEMY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	0	1,660	1,660	0
23201	AMMUNITION (LESS-LETHAL)	0	0	0	0	760	760	0
23300	UNIFORMS	0	0	0	0	17,150	17,150	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	20,360	20,360	0
	SUBTOTAL *****	0	0	0	0	39,930	39,930	0
VEHICLE EXPENSE								
59000	FUEL	0	0	0	0	750	750	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	0	5,000	5,000	0
59105	TIRES	0	0	0	0	1,000	1,000	0
	SUBTOTAL *****	0	0	0	0	6,750	6,750	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	0	2,000	2,000	0
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	500	500	0
	SUBTOTAL *****	0	0	0	0	2,500	2,500	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	0	0	0	10,000	10,000	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	0	0	1,500	0	0
	SUBTOTAL *****	0	0	0	0	11,500	10,000	0
OTHER								
84010	RECEPTION/MEETINGS	0	0	0	0	1,500	1,500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	0	5,000	0	0
86850	CONTINGENCY	0	0	0	0	225,549	231,905	0
	SUBTOTAL *****	0	0	0	0	232,049	233,405	0
	TOTAL EXPENDITURES *****	0	0	0	0	292,729	292,585	0

2912 LEST POST ACADEMY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	0	130,271	130,271	0
10200	FICA	0	0	0	0	9,966	9,966	0
10300	HEALTH INSURANCE	0	0	0	0	18,528	18,528	0
10325	DISABILITY INSURANCE	0	0	0	0	469	469	0
10350	LIFE INSURANCE	0	0	0	0	144	144	0
10375	DENTAL INSURANCE	0	0	0	0	840	840	0
10400	WORKERS COMP	0	0	0	0	3,004	3,004	0
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	0	0	5,927	5,927	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	2,606	2,606	0
	SUBTOTAL *****	0	0	0	0	171,755	171,755	0
MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	0	2,500	2,500	0
23300	UNIFORMS	0	0	0	0	500	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	6,300	6,300	0
	SUBTOTAL *****	0	0	0	0	9,300	9,300	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	0	0	0	1,056	1,056	0
	SUBTOTAL *****	0	0	0	0	1,056	1,056	0

Law Enforcement Training Center

CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	0	0	0	10,000	10,000	0
	SUBTOTAL *****	0	0	0	0	10,000	10,000	0
OTHER								
84010	RECEPTION/MEETINGS	0	0	0	0	500	500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	0	5,000	0	0
	SUBTOTAL *****	0	0	0	0	5,500	500	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	16,938	16,938	0
	SUBTOTAL *****	0	0	0	0	16,938	16,938	0
	TOTAL EXPENDITURES *****	0	0	0	0	214,549	209,549	0

Decimal values have been truncated.



Prosecuting Attorney – Combined Budget Summary

Description of Funding Sources

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

- General Fund (100)
 - Prosecuting Attorney (1261)
 - Prosecuting Attorney Victim Witness (1262)
 - Prosecuting Attorney Child Support Enforcement (1263)
- PA Training Fund (260)
 - Prosecuting Attorney Training Fund Activity (2600)
- PA Tax Collection Fund (261)
 - Prosecuting Attorney Tax Collection (2610)
- PA Contingency Fund (262)
 - Prosecuting Attorney Contingency (2620)
- PA Forfeiture Fund (264)
 - Prosecuting Attorney Forfeiture (2640)
- PA Administrative Handling Cost Fund (265)
 - Prosecuting Attorney Handling Cost (2650)
 - Prosecuting Attorney Bad Check (2651)
- Law Enforcement Services Fund (290)
 - LEST Prosecuting Attorney (2903)

The annual budgets from these various resources are combined and presented on the following pages as follows:

- Prosecuting Attorney- General Operations (1261, 1262, 2600, 2610, 2620, 2640, 2650, 2651 2903)
- Prosecuting Attorney Child Support Enforcement (1263)

Prosecuting Attorney Summary

The County Commission establishes and approves the appropriations for all budgets except for the PA Tax Collection Fund and the PA Administrative Handling Cost Fund; these budgets are established and approved by the Prosecuting Attorney.

Budget Summary

			2023	2024	2025	2025	2025	2025
Fund	Dept	Department Name	Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Prosecuting Attorney Operations								
100	1261	GF Prosecuting Attorney	\$ 2,563,716	\$ 2,874,692	\$ 3,246,429	\$ 554,779	\$ -	\$ 3,801,208
100	1262	GF Pros Attrny Victim Witness	314,874	357,916	401,325	20,600	-	421,925
260	2600	Pros Attrny Training Fund Activity	2,100	2,450	-	5,309	-	5,309
261	2610	Pros Attrny Tax Collection	19,941	21,978	22,250	1,175	-	23,425
262	2620	Pros Attrny Contingency	2,650	-	-	20,000	-	20,000
264	2640	Pros Attrny Forfeiture	-	-	-	1,000	-	1,000
265	2650	Pros Attrny Admin Handling Cost	20,424	13,748	-	11,942	-	11,942
265	2651	Pros Attrny Bad Check	1,359	898	-	1,455	-	1,455
290	2903	LEST Prosecuting Attorney	383,616	441,517	-	-	-	-
		Subtotal	<u>3,308,680</u>	<u>3,713,199</u>	<u>3,670,004</u>	<u>616,260</u>	<u>-</u>	<u>4,286,264</u>
Child Support Enforcement								
100	1263	Pros Attrny Child Support Enf	219,180	238,151	210,151	40,016	-	250,167
		Subtotal	<u>219,180</u>	<u>238,151</u>	<u>210,151</u>	<u>40,016</u>	<u>-</u>	<u>250,167</u>
		Total	<u>\$ 3,527,860</u>	<u>\$ 3,951,350</u>	<u>\$ 3,880,155</u>	<u>\$ 656,276</u>	<u>\$ -</u>	<u>\$ 4,536,431</u>

Prosecuting Attorney Summary

Personnel Summary

Position Title			Departmental Funding Source					2025 Total	Change
	2023	2024	Full-time Equivalent Positions						
			Dept. 1261	Dept. 1262	Dept. 1263	Dept. 2610	Dept. 2903		
Prosecuting Attorney									
Operations:									
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	-	-	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	-	-	1.00	-
Assistant Prosecuting Attorney III	1.00	3.00	3.00	-	-	-	-	3.00	-
Assistant Prosecuting Attorney I/II	14.00	12.00	12.00	-	-	-	-	12.00	-
Chief Investigator	-	1.00	1.00	-	-	-	-	1.00	-
Investigator	4.60	3.60	3.60	-	-	-	-	3.60	-
Office Administrator	1.00	1.00	1.00	-	-	-	-	1.00	-
Witness Location Investigator	1.00	1.00	2.00	-	-	-	-	2.00	1.00
Legal Assistant I	7.00	7.00	7.00	-	-	-	-	7.00	-
Legal Assistant II	1.00	1.00	-	1.00	-	-	-	1.00	-
Legal Assistant III	1.00	-	-	-	-	-	-	-	-
Crime Victim Specialist	2.00	-	-	-	-	-	-	-	-
Lead Victim Assistant	-	1.00	-	1.00	-	-	-	1.00	-
Victim Assistant	2.00	3.00	1.00	2.00	-	-	-	3.00	-
Administrative Tech III	1.00	1.00	-	1.00	-	-	-	1.00	-
Witness Coordinator	-	-	-	-	-	-	-	-	-
Case Specialist	0.48	0.48	-	0.48	-	-	-	0.48	-
Account Specialist I/II	2.00	2.00	1.60	-	-	0.40	-	2.00	-
Intern Part-time Pool	0.43	0.43	-	0.43	-	-	-	0.43	-
Intern Pool	-	-	0.25	-	-	-	-	0.25	0.25
Senior Legal Assistant	-	1.00	1.00	-	-	-	-	1.00	-
Subtotal	40.51	40.51	35.45	5.91	-	0.40	-	41.76	1.25
Child Support Enforcement:									
Asst Prosecuting Attorney II	1.00	-	-	-	-	-	-	-	-
Associate Legal Counsel	-	1.00	-	-	1.00	-	-	1.00	-
Legal Assistant III	1.00	1.00	-	-	1.00	-	-	1.00	-
Legal Assistant II	1.00	1.00	-	-	1.00	-	-	1.00	-
Subtotal	3.00	3.00	-	-	3.00	-	-	3.00	-
Total FTEs	43.51	43.51	35.45	5.91	3.00	0.40	-	44.76	1.25

Prosecuting Attorney Operations

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

Mission

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

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

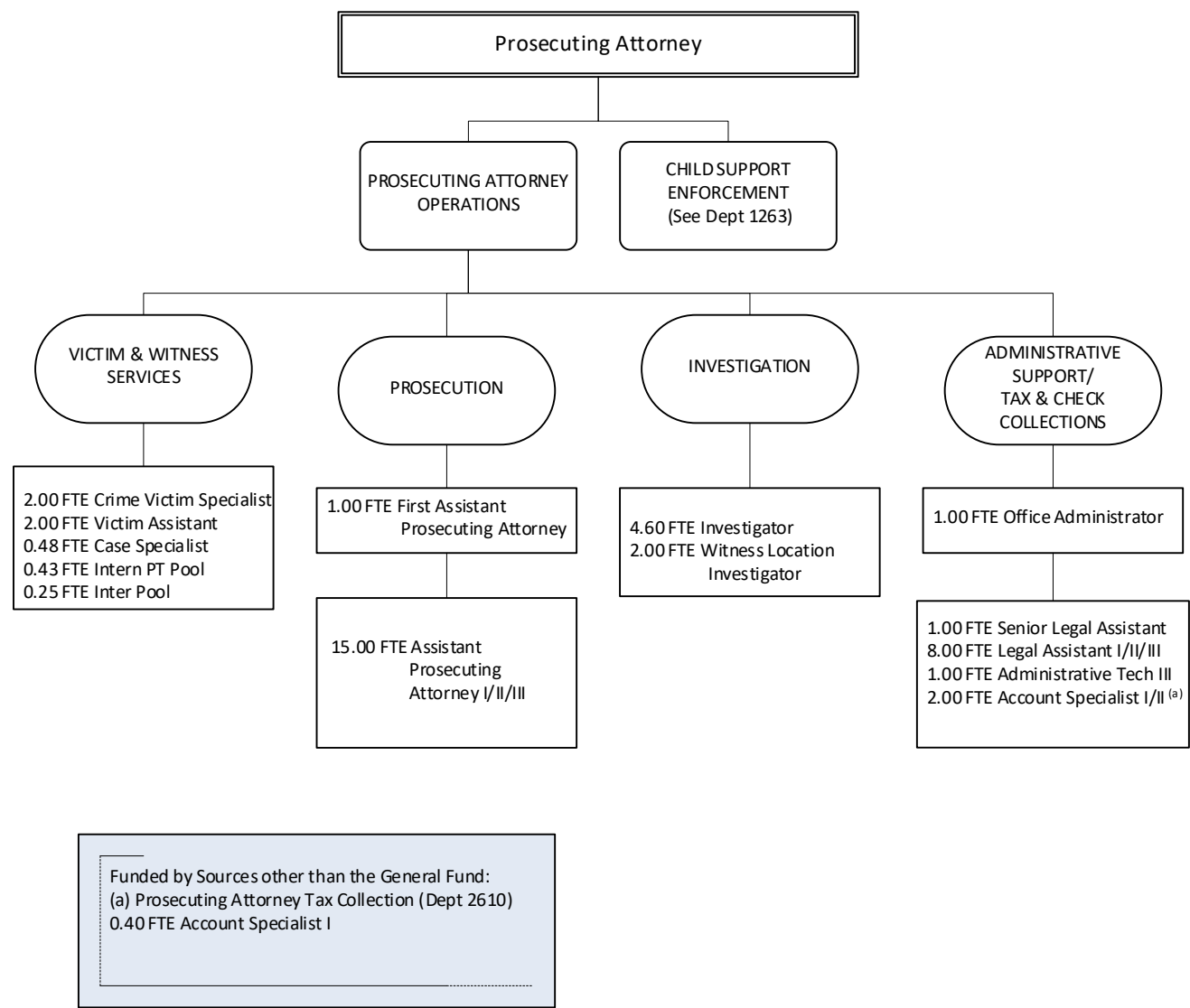
Budget Highlights

The FY 2025 budget includes funding for 1 additional part-time benefitted Intern and 1 full-time benefitted Witness Location Investigator positions. Department 2903 was consolidated into department 1261 to show transparency from the 1/8¢ Sales Tax Law Enforcement Services Fund.

There are no other significant changes to the budget.

Prosecuting Attorney Operations

Organizational Chart



Prosecuting Attorney Operations

Performance Measures

	2023	2024	2025
	Actual	Actual	Projected
Number of Felonies Filed	1,554	1,569	2,770
Number of Misdemeanors Filed	7,431	8,848	7,937
Total Number of Cases Filed	8,985	10,417	10,707

Annual Budget

1261 GF PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	164,240	283,127	148,810	217,306	0	217,306	23-
	SUBTOTAL *****	164,240	283,127	148,810	217,306	0	217,306	23-
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	207	900	900	900	0	900	0
3560	COLLECTION FEES	4,746	20,000	2,500	20,000	0	20,000	0
3574	P.A. FEES	61,081	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	66,034	70,900	53,400	70,900	0	70,900	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	0	446,525	0
	SUBTOTAL *****	0	0	0	0	0	446,525	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	1,228	1,470	548	1,300	0	1,300	11-
	SUBTOTAL *****	1,228	1,470	548	1,300	0	1,300	12-
	TOTAL REVENUES *****	231,502	355,497	202,758	289,506	0	736,031	107
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,842,252	2,128,652	2,051,067	2,507,977	110,879	2,606,769	22
10110	OVERTIME	3,316	4,000	400	6,000	0	6,000	50
10200	FICA	138,788	158,214	154,983	192,319	8,486	197,128	24
10300	HEALTH INSURANCE	176,822	223,776	218,971	270,122	9,264	279,386	24
10310	COUNTY HSA CONTRIBUTION	6,720	10,320	7,670	12,720	0	12,720	23
10325	DISABILITY INSURANCE	6,211	7,318	6,382	8,900	198	9,098	24
10330	CNTY PD DEPENDENT PREM-HEALTH	13,366	13,014	12,753	16,969	0	16,969	30
10331	CNTY PD DEPENDENT PREM-DENTAL	729	588	543	699	0	699	18
10350	LIFE INSURANCE	2,071	2,059	1,999	2,419	72	2,491	20
10375	DENTAL INSURANCE	10,953	11,172	10,993	13,272	420	13,692	22
10400	WORKERS COMP	2,501	2,894	2,513	2,513	159	2,605	9-
10500	401(A) MATCH PLAN	12,230	14,872	13,125	17,472	650	18,122	21
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	1,950	0	0	18,730	0
10510	CERF-EMPLOYER PD CONTRIBUTION	32,076	36,065	36,012	44,640	1,100	45,740	26
10511	PACARS-EMPLOYER PD CONTRIBUTN	10,659	15,504	15,504	0	0	16,280	5
	SUBTOTAL *****	2,258,694	2,628,448	2,534,865	3,096,022	131,228	3,246,429	24
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	55	0	80	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	27,887	28,974	28,974	29,010	2,220	41,700	43
23000	OFFICE SUPPLIES	10,578	14,280	10,000	12,280	0	13,280	7-
23001	PRINTED MATERIALS	352	1,275	200	450	0	450	64-
23050	OTHER SUPPLIES	0	1,000	200	500	0	500	50-
23200	AMMUNITION	473	300	300	300	0	550	83
23300	UNIFORMS	363	200	103	200	208	304	52
23820	COMPUTER HARDWARE <\$1000	0	750	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	500	0	0	0	0	100-
23855	UNTAGGED FURNITURE/FIXTURES	360	1,000	0	0	0	0	100-
	SUBTOTAL *****	40,068	48,279	39,857	42,740	2,428	56,784	18

Prosecuting Attorney Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	8,374	9,815	9,500	9,864	313	11,204	14
37200	REGISTRATION	7,900	10,125	10,000	8,300	1,100	10,100	0
37220	TRAVEL: TRAINING RELATED	13,064	11,550	7,500	11,074	1,864	14,742	27
SUBTOTAL *****		29,338	31,490	27,000	29,238	3,277	36,046	14
UTILITIES								
48000	TELEPHONES	1,724	2,100	2,100	2,100	0	2,700	28
48050	MOBILE DEVICE SERVICE	1,087	1,152	1,000	1,152	1,152	2,304	100
48100	NATURAL GAS	140	204	117	0	0	0	100
48200	ELECTRICITY	1,929	2,160	1,800	1,440	0	1,440	33-
48300	WATER	92	105	105	45	0	45	57-
48400	SOLID WASTE	248	120	200	0	0	0	100-
48500	STORM WATER UTILITY	27	30	30	30	0	30	0
48600	SEWER USE	97	102	102	108	0	108	5
48700	LP GAS/BLDG GENERATOR FUEL	620	1,100	1,100	1,500	0	1,500	36
SUBTOTAL *****		5,964	7,073	6,554	6,375	1,152	8,127	15
VEHICLE EXPENSE								
59000	FUEL	5,251	6,000	4,600	7,500	0	7,500	25
59025	VEHICLE TITLE/LICENSE/PLATES	0	120	100	120	0	120	0
59030	MOTOR VEHICLE LICENSING EXP	168	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,167	1,000	1,000	1,000	0	1,000	0
59105	TIRES	441	500	0	500	0	500	0
SUBTOTAL *****		7,027	7,620	5,700	9,120	0	9,120	20
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,984	3,978	2,100	908	0	908	77-
SUBTOTAL *****		3,984	3,978	2,100	908	0	908	77-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	30,085	29,420	0
71101	PROFESSIONAL SERVICES	0	0	0	0	10,000	10,000	0
71105	LEGAL SERVICES	0	0	0	0	0	100,000	0
71526	DISPOSAL SERVICES	0	1,500	921	1,500	0	1,500	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	100	0	0	0	0
SUBTOTAL *****		0	1,500	1,021	1,500	40,085	140,920	**
OTHER								
83810	INTERFUND SERVICES USED	697	1,094	1,000	1,094	0	1,094	0
83815	FACILITIES INTERNAL SERVC CHRG	200,979	235,115	235,115	282,880	0	282,880	20
84800	TRANSCRIPTS-CRIMINAL	16,428	25,000	14,000	17,500	0	17,500	30-
85400	CRIMINAL INVESTIGATION	64	1,000	750	1,000	0	1,000	0
85710	TRAVEL-OTHER	476	400	400	400	0	400	0
86850	CONTINGENCY	0	44,426	0	0	0	0	100-
SUBTOTAL *****		218,644	307,035	251,265	302,874	0	302,874	1-
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	6,733	6,330	0	0	0	100-
SUBTOTAL *****		0	6,733	6,330	0	0	0	100-
TOTAL EXPENDITURES *****		2,563,719	3,042,156	2,874,692	3,488,777	178,170	3,801,208	25

1262 GF PROS ATRNY VICTIM WITNESS

100 GENERAL FUND

100	GENERAL FUND							%CHG FROM PY BUD
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	138,803	156,154	145,000	156,154	0	156,154	0
SUBTOTAL *****		138,803	156,154	145,000	156,154	0	156,154	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	100	0	100	0	100	0
SUBTOTAL *****		0	100	0	100	0	100	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	19,533	12,220	12,898	10,987	0	10,987	10-
SUBTOTAL *****		19,533	12,220	12,898	10,987	0	10,987	10-
TOTAL REVENUES *****		158,336	168,474	157,898	167,241	0	167,241	1-

Prosecuting Attorney Operations

PERSONAL SERVICES								
10100	SALARIES & WAGES	240,646	310,457	266,644	311,737	0	317,298	2
10110	OVERTIME	1,005	1,500	296	0	0	0	100-
10200	FICA	17,953	22,701	20,020	23,847	0	23,847	5
10300	HEALTH INSURANCE	29,325	41,580	40,402	42,540	0	42,540	2
10310	COUNTY HSA CONTRIBUTION	2,250	2,400	2,250	3,600	0	3,600	50
10325	DISABILITY INSURANCE	492	907	674	951	0	951	4
10330	CNTY PD DEPENDENT PREM-HEALTH	1,112	3,402	1,308	3,292	0	3,292	3-
10331	CNTY PD DEPENDENT PREM-DENTAL	379	404	320	257	0	257	36-
10350	LIFE INSURANCE	214	360	344	360	0	360	0
10375	DENTAL INSURANCE	1,830	2,100	2,041	2,100	0	2,100	0
10400	WORKERS COMP	347	415	334	311	0	311	25-
10500	401(A) MATCH PLAN	1,947	2,600	1,645	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,544	4,072	3,728	4,169	0	4,169	2
SUBTOTAL *****		301,044	392,898	340,006	395,764	0	401,325	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	938	1,500	100	500	0	500	66-
23001	PRINTED MATERIALS	255	323	1,000	1,010	0	1,010	212
23850	UNTAGGED EQUIPMENT & TOOLS	0	500	0	500	0	500	0
SUBTOTAL *****		1,193	2,323	1,100	2,010	0	2,010	13-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,225	300	325	0	325	73-
37200	REGISTRATION	1,700	2,300	2,300	2,700	0	2,700	17
37220	TRAVEL: TRAINING RELATED	3,759	3,591	3,500	4,655	0	4,655	29
SUBTOTAL *****		5,459	7,116	6,100	7,680	0	7,680	8
UTILITIES								
48000	TELEPHONES	302	360	360	360	0	360	0
SUBTOTAL *****		302	360	360	360	0	360	0
CONTRACTUAL SERVICES								
71501	PARKING	295	400	350	400	0	400	0
SUBTOTAL *****		295	400	350	400	0	400	0
OTHER								
84010	RECEPTION/MEETINGS	0	150	0	150	0	150	0
84700	WITNESS EXPENSES	6,582	7,500	10,000	10,000	0	10,000	33
SUBTOTAL *****		6,582	7,650	10,000	10,150	0	10,150	33
TOTAL EXPENDITURES *****		314,875	410,747	357,916	416,364	0	421,925	3

2600 PROS ATTRNY TRAINING FD ACTVTY

260 PA TRAINING FUND

260 PA TRAINING FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOURPMENT	12,016	11,000	13,000	11,000	0	11,000	0
SUBTOTAL *****		12,016	11,000	13,000	11,000	0	11,000	0
INTEREST								
3711	INT-OVERNIGHT	133	12	300	10	0	10	16-
3712	INT-LONG TERM INVEST	413	135	400	225	0	225	66
3798	INC/DEC IN FV OF INVESTMENTS	1,162	0	0	0	0	0	0
SUBTOTAL *****		1,708	147	700	235	0	235	60
TOTAL REVENUES *****		13,724	11,147	13,700	11,235	0	11,235	1
DUES TRAVEL & TRAINING								
37200	REGISTRATION	2,100	2,450	2,450	2,450	0	2,450	0
37220	TRAVEL: TRAINING RELATED	0	3,172	0	2,859	0	2,859	9-
SUBTOTAL *****		2,100	5,622	2,450	5,309	0	5,309	6-
TOTAL EXPENDITURES *****		2,100	5,622	2,450	5,309	0	5,309	6-

Prosecuting Attorney Operations

2610 PROS ATTRNY TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	3,588	25,000	0	25,000	0	25,000	0
	SUBTOTAL *****	3,588	25,000	0	25,000	0	25,000	0
INTEREST								
3711	INT-OVERNIGHT	96	30	50	30	0	30	0
3712	INT-LONG TERM INVEST	304	300	120	495	0	495	65
3798	INC/DEC IN FV OF INVESTMENTS	742	0	0	0	0	0	0
	SUBTOTAL *****	1,142	330	170	525	0	525	59
	TOTAL REVENUES *****	4,730	25,330	170	25,525	0	25,525	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	14,612	17,230	15,908	16,048	0	16,493	4-
10110	OVERTIME	4	0	0	0	0	0	0
10200	FICA	1,109	1,250	1,207	1,227	0	1,227	1-
10300	HEALTH INSURANCE	2,539	3,024	3,024	3,201	0	3,201	5
10310	COUNTY HSA CONTRIBUTION	480	480	480	480	0	480	0
10325	DISABILITY INSURANCE	51	59	52	57	0	57	3-
10350	LIFE INSURANCE	29	28	29	28	0	28	0
10375	DENTAL INSURANCE	168	168	168	168	0	168	0
10400	WORKERS COMP	22	23	21	16	0	16	30-
10500	401(A) MATCH PLAN	260	260	250	208	0	260	0
10510	CERF-EMPLOYER PD CONTRIBUTION	292	327	319	320	0	320	2-
	SUBTOTAL *****	19,566	22,849	21,458	21,753	0	22,250	3-
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	206	750	270	750	0	750	0
23001	PRINTED MATERIALS	168	325	250	325	0	325	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	0	0	0	100-
	SUBTOTAL *****	374	1,125	520	1,075	0	1,075	4-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	TOTAL EXPENDITURES *****	19,940	24,074	21,978	22,928	0	23,425	3-

2620 PROS ATTRNY CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3574	P.A. FEES	15,545	20,000	2,650	20,000	0	20,000	0
	SUBTOTAL *****	15,545	20,000	2,650	20,000	0	20,000	0
	TOTAL REVENUES *****	15,545	20,000	2,650	20,000	0	20,000	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	2,650	0	0	0	0	0	0
	SUBTOTAL *****	2,650	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0

Prosecuting Attorney Operations

OTHER								
84700	WITNESS EXPENSES	0	8,000	0	8,000	0	8,000	0
84800	TRANSCRIPTS-CRIMINAL	0	10,000	0	10,000	0	10,000	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
SUBTOTAL *****		0	18,500	0	18,500	0	18,500	0
TOTAL EXPENDITURES *****		2,650	20,000	0	20,000	0	20,000	0

2640 PROS ATTRNY FORFEITURE

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	14	12	20	10	0	10	16-
3712	INT-LONG TERM INVEST	44	99	50	165	0	165	66
3798	INC/DEC IN FV OF INVESTMENTS	120	0	0	0	0	0	0
SUBTOTAL *****		178	111	70	175	0	175	58
TOTAL REVENUES *****		178	111	70	175	0	175	58
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		0	1,000	0	1,000	0	1,000	0
TOTAL EXPENDITURES *****		0	1,000	0	1,000	0	1,000	0

2650 PROS ATTRNY ADMIN HANDLINGCOST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	12,890	13,000	12,500	13,000	0	13,000	0
SUBTOTAL *****		12,890	13,000	12,500	13,000	0	13,000	0
INTEREST								
3711	INT-OVERNIGHT	78	50	100	45	0	45	10-
3712	INT-LONG TERM INVEST	251	100	270	165	0	165	65
3798	INC/DEC IN FV OF INVESTMENTS	556	0	0	0	0	0	0
SUBTOTAL *****		885	150	370	210	0	210	40
MISCELLANEOUS								
3892	OVERAGE	15	25	15	25	0	25	0
SUBTOTAL *****		15	25	15	25	0	25	0
TOTAL REVENUES *****		13,790	13,175	12,885	13,235	0	13,235	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	723	600	850	600	0	600	0
23001	PRINTED MATERIALS	168	300	0	300	0	300	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	50	0	50	0
SUBTOTAL *****		891	950	850	950	0	950	0
OTHER								
83917	OTO: TO GENERAL FUND	19,533	15,000	12,898	10,987	0	10,987	26-
86896	SHORTAGE	0	5	0	5	0	5	0
SUBTOTAL *****		19,533	15,005	12,898	10,992	0	10,992	27-
TOTAL EXPENDITURES *****		20,424	15,955	13,748	11,942	0	11,942	25-

Prosecuting Attorney Operations

2651 PROS ATTRNY BAD CHECK

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	680	1,500	1,650	1,500	0	1,500	0
	SUBTOTAL *****	680	1,500	1,650	1,500	0	1,500	0
MISCELLANEOUS								
3892	OVERAGE	0	10	0	10	0	10	0
	SUBTOTAL *****	0	10	0	10	0	10	0
	TOTAL REVENUES *****	680	1,510	1,650	1,510	0	1,510	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	132	150	350	150	0	150	0
	SUBTOTAL *****	132	150	350	150	0	150	0
OTHER								
83917	OTO: TO GENERAL FUND	1,228	1,500	548	1,300	0	1,300	13-
86896	SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	1,228	1,505	548	1,305	0	1,305	13-
	TOTAL EXPENDITURES *****	1,360	1,655	898	1,455	0	1,455	12-

2903 LEST PROSECUTING ATTORNEY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	296,109	342,522	346,040	0	0	0	100-
10110	OVERTIME	1,092	3,000	0	0	0	0	100-
10200	FICA	22,034	25,495	25,783	0	0	0	100-
10300	HEALTH INSURANCE	33,831	41,580	36,729	0	0	0	100-
10310	COUNTY HSA CONTRIBUTION	1,200	2,400	250	0	0	0	100-
10325	DISABILITY INSURANCE	1,018	1,189	1,151	0	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	4,602	6,277	6,278	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	203	220	258	0	0	0	100-
10350	LIFE INSURANCE	357	360	360	0	0	0	100-
10375	DENTAL INSURANCE	2,102	2,100	2,127	0	0	0	100-
10400	WORKERS COMP	454	466	413	0	0	0	100-
10500	401(A) MATCH PLAN	2,575	12,455	1,525	0	0	0	100-
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	650	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,944	6,604	6,893	0	0	0	100-
	SUBTOTAL *****	371,521	444,668	428,457	0	0	0	100-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	9,616	10,452	10,030	10,470	0	0	100-
23000	OFFICE SUPPLIES	333	1,000	0	1,000	0	0	100-
23200	AMMUNITION	0	150	150	250	0	0	100-
	SUBTOTAL *****	9,949	11,602	10,180	11,720	0	0	100-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,330	1,240	1,110	1,240	0	0	100-
37200	REGISTRATION	600	1,300	1,050	1,400	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	1,772	500	1,804	0	0	100-
	SUBTOTAL *****	1,930	4,312	2,660	4,444	0	0	100-
UTILITIES								
48000	TELEPHONES	216	600	220	600	0	0	100-
	SUBTOTAL *****	216	600	220	600	0	0	100-
	TOTAL EXPENDITURES *****	383,616	461,182	441,517	16,764	0	0	100-

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Child Support Enforcement

Department Number 1263

Mission

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

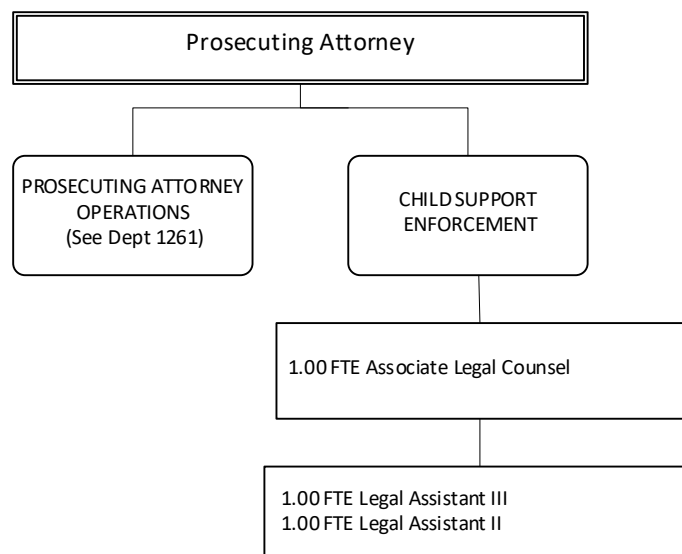
Budget Highlights

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

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

There are no significant changes to this budget.

Organizational Chart



Child Support Enforcement

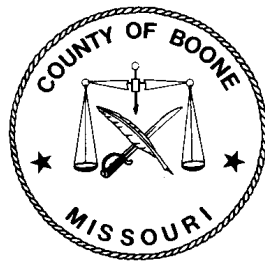
Annual Budget

1263 PROS ATTRNY CHILD SUPPORT ENF

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	207,578	226,000	226,000	226,000	0	226,000	0
	SUBTOTAL *****	207,578	226,000	226,000	226,000	0	226,000	0
	TOTAL REVENUES *****	207,578	226,000	226,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	152,379	184,221	163,020	165,636	0	168,973	8-
10110	OVERTIME	38	0	0	0	0	0	0
10200	FICA	10,948	13,675	12,094	12,671	0	12,671	7-
10300	HEALTH INSURANCE	16,701	25,200	16,380	17,268	0	17,268	31-
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	648	643	604	596	0	596	7-
10330	CNTY PD DEPENDENT PREM-HEALTH	6,095	4,185	4,186	4,390	0	4,390	4
10331	CNTY PD DEPENDENT PREM-DENTAL	269	147	148	147	0	147	0
10350	LIFE INSURANCE	203	216	224	216	0	216	0
10375	DENTAL INSURANCE	1,120	1,260	840	840	0	840	33-
10400	WORKERS COMP	281	250	222	165	0	165	34-
10500	401 (A) MATCH PLAN	1,600	1,950	1,700	1,560	0	1,560	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,981	2,528	2,126	2,125	0	2,125	15-
	SUBTOTAL *****	193,463	235,475	202,744	206,814	0	210,151	11-
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	193	285	240	260	0	260	8-
22500	SUBSCRIPTIONS/PUBLICATIONS	1,773	1,800	1,850	1,860	0	1,860	3
23000	OFFICE SUPPLIES	121	250	250	250	0	250	0
	SUBTOTAL *****	2,087	2,335	2,340	2,370	0	2,370	1
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	568	560	560	560	0	560	0
37200	REGISTRATION	218	1,300	1,300	1,300	0	1,300	0
37220	TRAVEL: TRAINING RELATED	1,762	3,270	1,800	3,296	0	3,296	0
	SUBTOTAL *****	2,548	5,130	3,660	5,156	0	5,156	1
UTILITIES								
48000	TELEPHONES	697	840	840	840	0	840	0
48002	DATA COMMUNICATIONS	580	580	680	720	0	720	24
48100	NATURAL GAS	400	540	540	540	0	540	0
48200	ELECTRICITY	1,515	1,720	1,720	1,800	0	1,800	4
48300	WATER	137	136	160	170	0	170	25
48400	SOLID WASTE	336	350	350	350	0	350	0
48600	SEWER USE	183	190	190	190	0	190	0
	SUBTOTAL *****	3,848	4,356	4,480	4,610	0	4,610	6
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	300	300	300	300	0	300	0
60051	IT EQUIP SERVICE CONTRACT	222	410	425	430	0	430	4
	SUBTOTAL *****	522	710	725	730	0	730	3
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	70	227	227	323	0	323	42
70100	SOFTWARE SUBSCRIPTIONS	3,190	3,594	3,575	4,122	0	4,122	14
71100	OUTSOURCED SERVICES	125	600	300	600	0	600	0
	SUBTOTAL *****	3,385	4,421	4,102	5,045	0	5,045	14
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	9,300	10,538	20,100	22,105	0	22,105	109
	SUBTOTAL *****	9,300	10,538	20,100	22,105	0	22,105	110
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	4,027	0	0	0	0	0	0
	SUBTOTAL *****	4,027	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	219,180	262,965	238,151	246,830	0	250,167	5-

Decimal values have been truncated.



911/Joint Communications – Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax dedicated to 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013, and resulted in the transfer of administrative control of these activities from the City of Columbia to Boone County. The revenues are used to pay for all operating costs for the Boone County Joint Communications Office and the Boone County Emergency Management Office, as well as the annual principal and interest for the Emergency Communications Center (ECC), and all costs associated with acquiring and maintaining equipment and technology used in operations.

The Information Technology staff dedicated to the support of 911 and Emergency Management Operations are funded from the proceeds of the 911 sales tax and managed by the County's Information Technology (IT) Director. Accordingly, they are presented as part of the IT budget which is included in the General Government Operations section of this document.

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

- 911/Emergency Management Sales Tax Fund
 - Joint Communication Operations (2701)
 - Radio Network Operations (2704)
 - BoCo Joint Comm Administration (2711)
 - Radio Network Improvements (2706)
- 911 Prepaid Wireless Fee Fund (2710)

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

911/Joint Communications– Combined Budget

Summary

Budget Summary

			2023	2024	2025	2025	2025	2025
					Class 1	Classes 2-8	Class 9	
Fund	Dept	Department Name	Actual	Projected	Personal Services	Other Services and Charges	Capital Outlay	Total
270	2701	911/Joint Communications Operations	\$ 3,147,390	\$ 4,166,380	\$ 5,434,702	\$ 688,451	\$ 21,000	\$ 6,144,153
270	2704	Joint Communications Radio Network	954,238	2,001,199	288,136	540,503	199,300	1,027,939
270	2706	Radio Network Improvements	642,231	643,061	-	612,029	7,344,566	7,956,595
270	2711	911/Joint Communications Admin	1,218,210	984,151	870,939	504,891	-	1,375,830
271	2710	911 Prepaid Wireless Fee	-	-	-	-	-	-
Total			\$ 5,962,069	\$ 7,794,791	\$ 6,593,777	\$ 2,345,874	\$ 7,564,866	\$ 16,504,517

Personnel Summary

Position Title	Departmental Funding Source						Change
	2023	2024	Full-time Equivalent Positions				
	Full-time Equivalent	Full-time Equivalent	Dept. 2701	Dept. 2704	Dept. 2711	2025 Total	
Joint Communication Operations							
Director, 911/Joint Communications	1.00	1.00	-	-	1.00	1.00	-
Deputy Director, 911/Joint Communications	1.00	1.00	-	-	1.00	1.00	-
Operations Manager	1.00	1.00	-	-	1.00	1.00	-
Shift Supervisor	4.00	4.00	4.00	-	-	4.00	-
Training/QA Manager	a) 1.00	1.00	-	-	1.00	1.00	-
Lead Emergency Telecommunicator	6.00	6.00	6.00	-	-	6.00	-
ETC Trainee / ETC I/ ETC II	57.07	56.32	56.32	-	-	56.32	-
Budget Administrator	1.00	1.00	-	-	1.00	1.00	-
Administrative Coordinator	1.38	1.38	-	-	1.38	1.38	-
Records Custodian	1.00	1.00	-	-	1.00	1.00	-
Administrative Technician II	0.75	0.75	-	-	1.00	1.00	0.25
Facilities Maintenance Technician	-	-	-	-	-	-	-
Dispatch Support/Services Specialist	3.64	6.14	4.14	-	2.00	6.14	-
Dispatch Certification Instructor	0.70	0.70	0.70	-	-	0.70	-
Subtotal	79.54	81.29	71.16	-	10.38	81.54	0.25
Joint Communications Radio Network							
Radio Network Supervisor	1.00	1.00	-	1.00	-	1.00	-
Radio Maintenance Technician I/II	2.00	2.00	-	2.00	-	2.00	-
Facilities Maintenance Technician	0.70	0.70	-	0.70	-	0.70	-
Subtotal	3.70	3.70	-	3.70	-	3.70	-
Total FTEs	83.24	84.99	71.16	3.70	10.38	85.24	0.25
Overtime	\$ 463,500	\$ 434,688	\$ 353,899	\$ 3,000	\$ 30,000	\$ 386,899	\$ (47,789)
Holiday	\$ 11,800	\$ 15,888	\$ 20,448	\$ 100	\$ -	\$ 20,548	\$ 4,660

911/Joint Communications

Department Numbers 2701, 2704, 2706, 2710, 2711

Mission

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

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

Budget Highlights

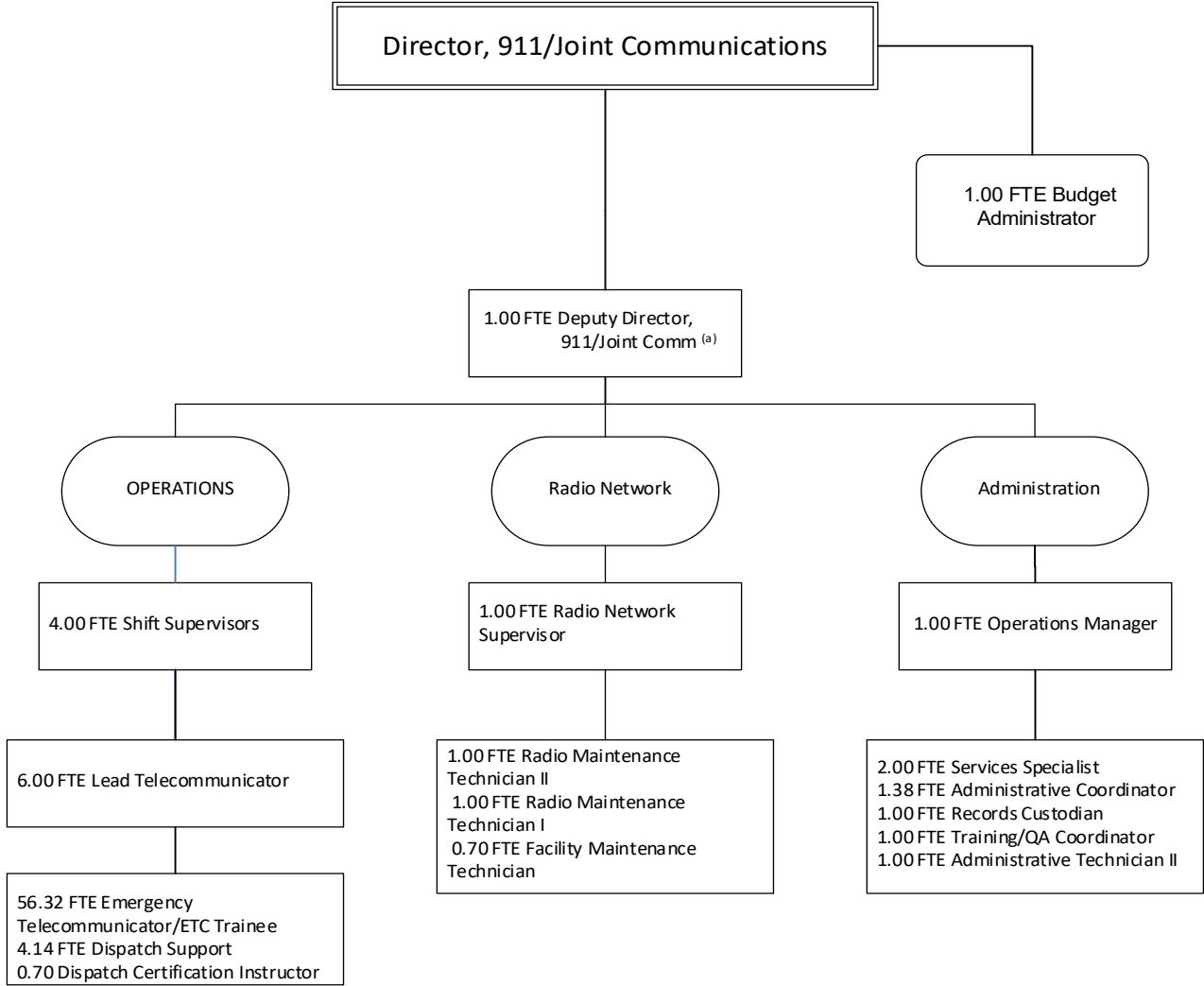
Voters approved a permanent three-eighths cent sales tax in April 2013 used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of 911 operations occurred in phases spanning several years. The FY 2014 budget reflected the first phase, which encompassed transition of funding from the various user agencies to the new sales tax accompanied by increases in staffing levels. During this phase, the budget authorized 100% reimbursement to the City of Columbia for 911 operating costs incurred by the City. During the second phase of the transition, City employees became County employees effective January 1, 2015; however, the operations continue to be housed in the existing city-owned facility and the County reimbursed the City for 100% of the non-personnel operating costs incurred by the City. During this phase, ownership of assets, licenses, and equipment were formally transferred from the City of Columbia to Boone County and vendor contracts were systematically transitioned to the County. The final phase of transition relocated operations to the newly constructed Emergency Communications Center (ECC), which occurred in 2017.

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

FY 2025 will include \$5.8M for a First Responder Radio Project. This will overlay the current VHF system with the new 800MHz system infrastructure for first responder radio communications. There are no other significant changes to this budget.

911/Joint Communications

Organizational Chart



(a) The Deputy Director is the Manager of Administrative Services and takes over the responsibilities of the Director should his/her office be absent or vacant.

911/Joint Communications

Annual Budget

2701 BOCO JOINT COMM 911 OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	595	1,890	800	900	0	900	52-
	SUBTOTAL *****	595	1,890	800	900	0	900	52-
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	250	250	0	250	0	250	0
	SUBTOTAL *****	250	250	0	250	0	250	0
	TOTAL REVENUES *****	845	2,140	800	1,150	0	1,150	46-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,860,259	3,745,822	2,610,283	3,809,037	0	3,866,921	3
10110	OVERTIME	395,848	369,930	335,111	313,041	0	313,041	15-
10111	OVERTIME 1.0	0	31,558	0	0	0	40,858	29
10115	SHIFT DIFFERENTIAL	51,826	58,592	93,602	108,694	0	108,694	85
10120	HOLIDAY WORKED	25,613	0	30,282	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	12,813	15,788	15,151	20,448	0	20,448	29
10200	FICA	174,203	314,686	230,145	325,218	0	325,218	3
10300	HEALTH INSURANCE	233,890	529,200	324,425	534,420	0	534,420	0
10310	COUNTY HSA CONTRIBUTION	17,000	25,200	18,500	20,400	0	20,400	19-
10325	DISABILITY INSURANCE	6,227	12,078	7,836	12,498	0	12,498	3
10330	CNTY PD DEPENDENT PREM-HEALTH	26,811	38,198	47,215	49,049	0	49,049	28
10331	CNTY PD DEPENDENT PREM-DENTAL	1,462	1,655	2,050	2,097	0	2,097	26
10350	LIFE INSURANCE	2,785	4,896	3,482	4,824	0	4,824	1-
10375	DENTAL INSURANCE	15,488	26,880	18,712	26,460	0	26,460	1-
10400	WORKERS COMP	3,688	6,556	3,766	5,499	0	5,499	16-
10500	401(A) MATCH PLAN	12,365	35,360	13,940	34,840	0	34,840	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	44,920	67,101	58,561	69,435	0	69,435	3
	SUBTOTAL *****	2,885,198	5,283,500	3,813,061	5,335,960	0	5,434,702	3
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,155	1,500	4,000	4,000	0	4,000	166
23001	PRINTED MATERIALS	0	100	100	100	0	100	0
23031	CUSTODIAL SUPPLIES	135	0	100	0	0	0	0
23035	REPAIR/MAINTENANCE SUPPLIES	4,354	7,300	8,200	8,500	0	8,500	16
23300	UNIFORMS	4,979	7,000	3,000	5,000	0	5,000	28-
23305	UNIFORM MAINTENANCE	680	900	600	900	0	900	0
23850	UNTAGGED EQUIPMENT & TOOLS	8,374	10,500	7,750	9,500	0	9,500	9-
	SUBTOTAL *****	19,677	27,300	23,750	28,000	0	28,000	3
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,860	2,650	2,650	2,500	0	2,500	5-
37200	REGISTRATION	52,591	104,652	111,480	112,076	15,000	127,076	21
37220	TRAVEL: TRAINING RELATED	6,013	18,075	25,599	52,000	0	52,000	187
	SUBTOTAL *****	60,464	125,377	139,729	166,576	15,000	181,576	45
UTILITIES								
48000	TELEPHONES	69,766	78,000	69,700	79,704	253,896	333,600	327
48002	DATA COMMUNICATIONS	53,161	56,100	53,700	59,100	0	59,100	5
48050	MOBILE DEVICE SERVICE	525	600	500	600	0	600	0
	SUBTOTAL *****	123,452	134,700	123,900	139,404	253,896	393,300	192
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	2,200	1,200	2,200	0	2,200	0
	SUBTOTAL *****	0	2,200	1,200	2,200	0	2,200	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	4,823	0	0
71100	OUTSOURCED SERVICES	22,025	28,150	26,200	27,500	0	27,500	2-
71101	PROFESSIONAL SERVICES	10,035	9,000	15,000	19,200	35,550	54,750	508
71501	PARKING	53	25	75	75	0	75	200
	SUBTOTAL *****	32,113	37,175	41,275	46,775	40,373	82,325	121

911/Joint Communications

OTHER							
83100	AWARDS	0	0	400	0	0	0
85710	TRAVEL-OTHER	0	50	25	50	0	0
86900	MISCELLANEOUS	0	1,000	500	1,000	0	0
SUBTOTAL *****		0	1,050	925	1,050	0	0
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	7,000	7,000	0	0	100-
91300	MACHINERY & EQUIPMENT	26,489	15,593	15,540	0	86,000	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	21,000	0
SUBTOTAL *****		26,489	22,593	22,540	0	107,000	7-
TOTAL EXPENDITURES *****		3,147,393	5,633,895	4,166,380	5,719,965	416,269	6,144,153
							9

2704 BOCO JOINT COMM RADIO OPS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	632	1,000	100	1,000	0	1,000	0
SUBTOTAL *****		632	1,000	100	1,000	0	1,000	0
TOTAL REVENUES *****		632	1,000	100	1,000	0	1,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	137,317	210,332	152,000	222,098	0	225,142	7
10110	OVERTIME	1,274	3,200	1,766	3,000	0	3,000	6-
10115	SHIFT DIFFERENTIAL	0	0	22	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	1,250	2,080	1,210	0	0	2,080	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	100	0	100	0	100	0
10200	FICA	10,679	15,927	11,804	17,227	0	17,227	8
10300	HEALTH INSURANCE	7,406	16,380	14,490	24,012	0	24,012	46
10310	COUNTY HSA CONTRIBUTION	200	1,200	1,100	3,600	0	3,600	200
10325	DISABILITY INSURANCE	394	639	436	688	0	688	7
10350	LIFE INSURANCE	152	216	144	216	0	216	0
10375	DENTAL INSURANCE	910	1,260	840	1,260	0	1,260	0
10400	WORKERS COMP	5,478	6,116	4,600	5,424	0	5,424	11-
10500	401(A) MATCH PLAN	725	1,560	625	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,797	3,553	3,066	3,827	0	3,827	7
SUBTOTAL *****		168,582	262,563	192,103	283,012	0	288,136	10
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	350	350	0	350	0
23001	PRINTED MATERIALS	532	500	200	500	0	500	0
23035	REPAIR/MAINTENANCE SUPPLIES	23,374	27,000	24,900	28,600	0	28,600	5
23050	OTHER SUPPLIES	18,117	28,000	26,000	28,000	0	28,000	0
23300	UNIFORMS	24	1,500	1,500	4,000	0	4,000	166
23810	UNTAGGED HARDWARE AND SOFTWARE	229	1,200	600	1,000	0	1,000	16-
23850	UNTAGGED EQUIPMENT & TOOLS	10,825	8,000	5,550	6,000	0	6,000	25-
23855	UNTAGGED FURNITURE/FIXTURES	20	1,000	500	1,000	0	1,000	0
23860	VEHICLE EQUIPMENT <\$1000	0	1,300	1,300	300	0	300	76-
SUBTOTAL *****		53,121	68,500	60,900	69,750	0	69,750	2
DUES TRAVEL & TRAINING								
37200	REGISTRATION	1,138	4,200	816	3,900	5,000	8,900	111
37220	TRAVEL: TRAINING RELATED	19	23,550	5,158	13,600	0	13,600	42-
SUBTOTAL *****		1,157	27,750	5,974	17,500	5,000	22,500	19-
UTILITIES								
48002	DATA COMMUNICATIONS	47,709	92,520	13,500	53,640	0	53,640	42-
48050	MOBILE DEVICE SERVICE	1,540	1,800	1,584	1,800	0	1,800	0
48200	ELECTRICITY	32,345	37,200	38,320	45,000	0	45,000	20
48400	SOLID WASTE	699	0	0	0	0	0	0
48700	LP GAS/BLDG GENERATOR FUEL	2,964	4,250	3,200	4,700	0	4,700	10
SUBTOTAL *****		85,257	135,770	56,604	105,140	0	105,140	23-
VEHICLE EXPENSE								
59000	FUEL	3,654	7,013	3,645	7,200	0	7,200	2
59100	VEHICLE REPAIRS/MAINTENANCE	1,102	1,650	1,000	1,800	0	1,800	9
59105	TIRES	946	1,050	1,050	1,750	0	1,750	66
SUBTOTAL *****		5,702	9,713	5,695	10,750	0	10,750	11

911/Joint Communications

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	16,404	17,300	1,600	1,815	0	1,815	89-
60200	EQUIP REPAIRS/MAINTENANCE	3,063	20,030	12,030	29,030	0	29,030	44
	SUBTOTAL *****	19,467	37,330	13,630	30,845	0	30,845	17-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	76,962	82,933	19,246	21,224	0	21,224	74-
71100	OUTSOURCED SERVICES	14,983	20,042	20,050	25,600	0	25,600	27
71101	PROFESSIONAL SERVICES	96,351	128,833	113,000	128,833	0	128,833	0
71500	LEASE CHARGES (GASB 87)	68,779	71,070	71,070	73,001	0	73,001	2
71501	PARKING	0	100	50	100	0	100	0
71600	EQUIP LEASES & METER CHRG	455	650	650	650	0	650	0
71700	BUILDING & EQUIP RENTAL CHARGE	534	750	600	750	0	750	0
	SUBTOTAL *****	258,064	304,378	224,666	250,158	0	250,158	18-
OTHER								
83810	INTERFUND SERVICES USED	537	1,070	745	1,310	0	1,310	22
85710	TRAVEL-OTHER	0	50	0	50	0	50	0
86850	CONTINGENCY	0	50,000	0	50,000	0	50,000	0
	SUBTOTAL *****	537	51,120	745	51,360	0	51,360	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	91,032	75,000	0	0	110,800	110,800	47
91400	AUTO/TRUCKS	55,584	32,745	32,745	0	0	0	100-
91900	CONSTRUCTION IN PROGRESS	0	1,350,000	1,350,000	0	0	0	100-
92200	REPLACEMENT BLDGS & IMPRV	0	21,000	0	0	21,000	21,000	0
92300	REPLCMENT MACH & EQUIP	215,736	134,162	58,137	0	67,500	67,500	49-
	SUBTOTAL *****	362,352	1,612,907	1,440,882	0	199,300	199,300	88-
	TOTAL EXPENDITURES *****	954,239	2,510,031	2,001,199	818,515	204,300	1,027,939	59-

2706 BOCO JOINT COMM RADIO IMPVMNTS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	1,505	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	62,684	484,179	61,061	214,879	0	214,879	55-
	SUBTOTAL *****	64,189	484,179	61,061	214,879	0	214,879	56-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	45,013	399,150	62,800	397,150	0	397,150	0
71101	PROFESSIONAL SERVICES	1,140	500	0	0	0	0	100-
71700	BUILDING & EQUIP RENTAL CHARGE	78	0	0	0	0	0	0
	SUBTOTAL *****	46,231	399,650	62,800	397,150	0	397,150	1-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-18,502	0	0	0	0	0	0
	SUBTOTAL *****	-18,502	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	438,313	5,700,650	404,200	281,100	10,000	291,100	94-
91900	CONSTRUCTION IN PROGRESS	111,631	1,187,600	15,000	1,160,600	5,767,866	6,928,466	483
92300	REPLCMENT MACH & EQUIP	370	125,000	100,000	125,000	0	125,000	0
	SUBTOTAL *****	550,314	7,013,250	519,200	1,566,700	5,777,866	7,344,566	5
	TOTAL EXPENDITURES *****	642,232	7,897,079	643,061	2,178,729	5,777,866	7,956,595	1

2710 WRLSFEEFND BOCO JOINT COMM 911

271 911 PREPAID WIRELESS FEE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3503	PREPAID WIRELESS SERVICE FEE	41,753	60,000	36,000	44,000	0	44,000	26-
	SUBTOTAL *****	41,753	60,000	36,000	44,000	0	44,000	27-

911/Joint Communications

INTEREST							
3711	INT-OVERNIGHT	714	0	975	0	0	0
3712	INT-LONG TERM INVEST	2,218	0	2,270	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	6,187	0	0	0	0	0
SUBTOTAL *****		9,119	0	3,245	0	0	0
TOTAL REVENUES *****		50,872	60,000	39,245	44,000	0	44,000 27-
OTHER							
86850	CONTINGENCY	0	60,000	0	0	0	100-
SUBTOTAL *****		0	60,000	0	0	0	100-
TOTAL EXPENDITURES *****		0	60,000	0	0	0	100-

2711 BOCO JOINT COMM ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	101	100	300	300	0	300	200
3528	REIMB PERSONNEL/PROJECTS	0	250	0	0	0	0	100-
SUBTOTAL *****		101	350	300	300	0	300	14-
TOTAL REVENUES *****		101	350	300	300	0	300	14-
PERSONAL SERVICES								
10100	SALARIES & WAGES	502,924	674,294	451,260	659,336	19,121	678,610	0
10110	OVERTIME	21,270	30,000	13,232	30,000	0	30,000	0
10115	SHIFT DIFFERENTIAL	19	110	13	100	0	100	9-
10120	HOLIDAY WORKED	123	0	0	0	0	0	0
10200	FICA	38,936	52,759	34,814	52,741	1,463	53,432	1
10300	HEALTH INSURANCE	42,907	81,612	40,866	79,596	0	79,596	2-
10310	COUNTY HSA CONTRIBUTION	4,575	3,600	4,250	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,767	2,294	1,222	2,289	37	2,289	0
10330	CNTY PD DEPENDENT PREM-HEALTH	7,782	7,323	6,714	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	409	147	148	0	0	0	100-
10350	LIFE INSURANCE	576	720	355	720	0	720	0
10375	DENTAL INSURANCE	2,729	3,780	1,915	3,780	0	3,780	0
10400	WORKERS COMP	3,547	1,148	1,132	896	21	896	21-
10500	401(A) MATCH PLAN	4,045	5,460	3,075	5,200	0	5,200	4-
10510	CERF-EMPLOYER PD CONTRIBUTION	7,061	10,111	6,302	12,716	202	12,716	25
SUBTOTAL *****		638,670	873,358	565,298	850,974	20,844	870,939	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	50	100	0	100	0
23000	OFFICE SUPPLIES	2,956	4,400	3,500	4,400	0	4,400	0
23001	PRINTED MATERIALS	97	100	100	100	0	100	0
23035	REPAIR/MAINTENANCE SUPPLIES	19	500	250	500	0	500	0
23050	OTHER SUPPLIES	0	250	125	250	0	250	0
23300	UNIFORMS	0	1,000	1,000	1,000	0	1,000	0
23305	UNIFORM MAINTENANCE	0	50	25	50	0	50	0
23350	SPECIAL PROGRAM SUPPLIES	10,892	10,870	10,550	10,870	0	10,870	0
23850	UNTAGGED EQUIPMENT & TOOLS	791	1,400	1,000	1,400	0	1,400	0
23855	UNTAGGED FURNITURE/FIXTURES	1,450	1,500	1,500	1,500	0	1,500	0
23860	VEHICLE EQUIPMENT <\$1000	0	200	100	200	0	200	0
SUBTOTAL *****		16,205	20,370	18,200	20,370	0	20,370	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,262	3,050	3,050	2,350	12,315	14,665	380
37200	REGISTRATION	2,329	7,725	1,000	9,000	1,500	10,500	35
37220	TRAVEL: TRAINING RELATED	6,661	13,960	1,200	16,325	1,000	17,325	24
SUBTOTAL *****		11,252	24,735	5,250	27,675	14,815	42,490	72
UTILITIES								
48000	TELEPHONES	17,214	28,400	14,500	17,600	0	17,600	38-
48002	DATA COMMUNICATIONS	36,815	41,160	37,275	38,640	0	38,640	6-
48050	MOBILE DEVICE SERVICE	525	1,800	570	600	0	600	66-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	223	1,620	315	1,620	0	1,620	0
SUBTOTAL *****		54,777	72,980	52,660	58,460	0	58,460	20-

911/Joint Communications

VEHICLE EXPENSE								
59000	FUEL	4,103	4,900	4,105	5,125	0	5,125	4
59025	VEHICLE TITLE/LICENSE/PLATES	65	75	0	75	0	75	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,512	3,000	2,000	3,000	0	3,000	0
59105	TIRES	548	2,450	1,600	1,750	0	1,750	28-
SUBTOTAL *****		6,228	10,425	7,705	9,950	0	9,950	5-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,317	2,335	1,663	2,375	0	2,375	1
60200	EQUIP REPAIRS/MAINTENANCE	0	1,045	645	1,045	0	1,045	0
SUBTOTAL *****		1,317	3,380	2,308	3,420	0	3,420	1
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	22,490	22,490	0
71000	NOTARY BONDS	0	0	75	75	0	75	0
71100	OUTSOURCED SERVICES	8,336	41,960	44,398	10,656	0	10,656	74-
71101	PROFESSIONAL SERVICES	351,901	122,600	119,000	105,000	20,000	125,000	1
71501	PARKING	0	50	50	50	0	50	0
71526	DISPOSAL SERVICES	360	455	500	490	0	490	7
SUBTOTAL *****		360,597	165,065	164,023	116,271	42,490	158,761	4-
OTHER								
83100	AWARDS	3,361	4,730	4,672	4,730	0	4,730	0
83200	FEES & COMMISSIONS	0	50	25	50	0	50	0
83810	INTERFUND SERVICES USED	354	605	390	625	0	625	3
84010	RECEPTION/MEETINGS	1,369	2,150	1,900	2,150	0	2,150	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	116,704	163,000	150,000	177,000	0	177,000	8
85710	TRAVEL-OTHER	0	6,050	3,025	6,050	0	6,050	0
86300	TESTING	7,375	11,075	8,695	11,135	9,700	20,835	88
SUBTOTAL *****		129,163	187,660	168,707	201,740	9,700	211,440	13
TOTAL EXPENDITURES *****		1,218,209	1,357,973	984,151	1,288,860	87,849	1,375,830	1

Decimal values have been truncated.

Emergency Management– Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax dedicated to 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013, and resulted in the transfer of administrative control of these activities from the city of Columbia to Boone County. Transition of Emergency Management operations to Boone County occurred in several phases: administrative control for Emergency Management was temporarily transferred from the City of Columbia to the Boone County Fire Protection District (BCFPD) in 2013; financial responsibility was transferred to the County effective January 1, 2014; and transfer of administrative control from the BCFPD to Boone County occurred in 2017.

The Office of Emergency Management provides emergency management planning and response services for Boone County. Effective in FY 2014, these services are funded by the revenues of the new voter approved sales tax. Previously, these services were funded through a cost-sharing intergovernmental agreement with the City of Columbia.

The Information Technology staff dedicated to the support of 911 and Emergency Management Operations are funded from the proceeds of the 911 sales tax and accounted for within the General Government Operations Information Technology budget.

The funding sources include the following:

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

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

Emergency Management– Combined Budget Summary

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2025
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
210	2100	Local Emergency Planning Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	30,780	3,691	-	2,550	-	2,550
270	2702	Emergency Management Operations	1,214,250	1,984,161	724,399	1,117,079	277,463	2,118,941
270	2707	Disaster Relief Activities	-	-	-	500,000	-	500,000
Total			\$ 1,245,030	\$ 1,987,852	\$ 724,399	\$ 1,619,629	\$ 277,463	\$ 2,621,491

Personnel Summary

Position Title		2023	2024	2025	Change
		Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	
408050	Director, Emergency Communications Center	-	-	-	-
408300	Director, Emergency Management	1.00	1.00	1.00	-
408301	Deputy Director, Emergency Management	1.00	1.00	1.00	-
408310	Mitigation & Recovery Specialist	1.00	1.00	1.00	-
408311	Planning & Preparedness Specialist	1.50	1.50	1.50	-
408312	Training/Exercise Specialist	1.00	1.00	1.00	-
101200	Administrative Coordinator	1.00	1.00	1.00	-
101400	Administrative Assistant	1.00	1.00	1.00	-
105000	Intern Pool	-	0.50	0.50	-
Total FTEs		7.50	8.00	8.00	-
Overtime		\$ 54,515	\$ 48,760	\$ 51,198	\$ 2,438

Office of Emergency Management

Department Numbers 2100, 2101, 2702, 2707

Mission

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

Budget Highlights

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

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

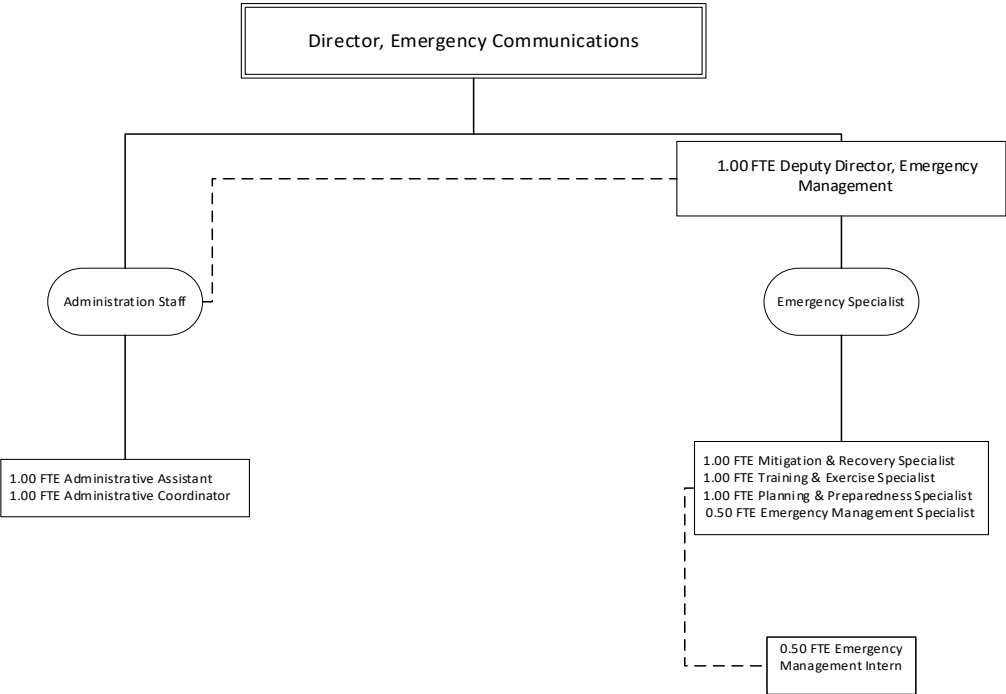
The FY 2025 budget includes \$97,000 for two new Mechanical Sandbagging Equipment. Additionally, the FY 2025 budget includes \$400,000 for a consultant to review the County's emergency operations plans prior to the accreditation process.

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

There are no other significant changes to the budget.

Office of Emergency Management

Organizational Chart



Office of Emergency Management

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	107	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	334	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1,106	0	0	0	0	0	0
	SUBTOTAL *****	1,547	0	0	0	0	0	0
	TOTAL REVENUES *****	1,547	0	0	0	0	0	0

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	26,477	0	12,285	0	0	0	0
	SUBTOTAL *****	26,477	0	12,285	0	0	0	0
	TOTAL REVENUES *****	26,477	0	12,285	0	0	0	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	25	0	0	0	0	100-
23000	OFFICE SUPPLIES	0	50	0	0	0	0	100-
23001	PRINTED MATERIALS	0	25	0	0	0	0	100-
23036	SAFETY SUPPLIES & EQUIPMENT	4,369	0	0	0	0	0	0
23350	SPECIAL PROGRAM SUPPLIES	0	1,000	0	550	0	550	45-
	SUBTOTAL *****	4,369	1,100	0	550	0	550	50-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	200	1,000	0	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	520	3,500	0	0	0	0	100-
	SUBTOTAL *****	720	4,500	0	0	0	0	100-
VEHICLE EXPENSE								
59000	FUEL	44	0	0	0	0	0	0
	SUBTOTAL *****	44	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	284	300	291	0	0	0	100-
71100	OUTSOURCED SERVICES	0	13,000	0	0	0	0	100-
71106	CONTRACTED SERVICES	6,900	0	0	0	0	0	0
71110	CONTRACT LABOR	0	1,500	0	0	0	0	100-
	SUBTOTAL *****	7,184	14,800	291	0	0	0	100-
OTHER								
84010	RECEPTION/MEETINGS	2,076	5,750	3,000	1,600	0	1,600	72-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	800	400	400	0	400	50-
	SUBTOTAL *****	2,076	6,550	3,400	2,000	0	2,000	69-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	16,388	0	0	0	0	0	0
	SUBTOTAL *****	16,388	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	30,781	26,950	3,691	2,550	0	2,550	91-

Office of Emergency Management

2702 EMERGENCY MGMT OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	124,930	135,461	130,000	113,000	0	113,000	16-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	9,800	0	0	0	0	0	0
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	13,000	0	0	0	0
	SUBTOTAL *****	134,730	135,461	143,000	113,000	0	113,000	17-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	515	0	0	0	0
3880	CONTRIBUTIONS	250	0	550	0	0	0	0
	SUBTOTAL *****	250	0	1,065	0	0	0	0
	TOTAL REVENUES *****	134,980	135,461	144,065	113,000	0	113,000	17-
PERSONAL SERVICES								
10100	SALARIES & WAGES	360,668	505,464	452,913	519,582	46,239	527,748	4
10110	OVERTIME	20,957	48,760	29,173	51,198	0	51,198	5
10120	HOLIDAY WORKED	696	0	168	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	116	0	84	0	0	0	0
10200	FICA	28,483	41,212	36,221	43,664	3,538	43,664	5
10300	HEALTH INSURANCE	41,381	57,960	55,648	59,808	8,820	59,808	3
10310	COUNTY HSA CONTRIBUTION	4,725	3,600	4,600	4,800	0	4,800	33
10325	DISABILITY INSURANCE	1,204	1,626	1,334	1,731	167	1,731	6
10330	CNTY PD DEPENDENT PREM-HEALTH	2,025	4,185	4,186	4,390	0	4,390	4
10331	CNTY PD DEPENDENT PREM-DENTAL	108	147	148	147	0	147	0
10350	LIFE INSURANCE	457	504	489	504	72	504	0
10375	DENTAL INSURANCE	2,637	2,940	2,882	2,940	420	2,940	0
10400	WORKERS COMP	15,324	16,575	12,958	14,212	1,406	14,212	14-
10500	401(A) MATCH PLAN	1,800	3,640	2,425	3,640	650	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	7,649	9,037	9,566	9,617	925	9,617	6
	SUBTOTAL *****	488,230	695,650	612,795	716,233	62,237	724,399	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	3,159	4,508	4,508	660	0	660	85-
23000	OFFICE SUPPLIES	3,504	3,850	3,850	3,850	0	3,850	0
23001	PRINTED MATERIALS	1,492	11,850	11,850	12,472	0	12,472	5
23035	REPAIR/MAINTENANCE SUPPLIES	0	0	0	0	110	110	0
23300	UNIFORMS	3,153	3,200	3,200	6,702	0	6,702	109
23350	SPECIAL PROGRAM SUPPLIES	34,634	87,375	64,914	77,456	4,050	81,506	6-
23400	FOOD	1,564	1,750	1,750	2,100	0	2,100	20
23501	MEDICINE & MED SUPPLIES/EQUIP	39,944	40,000	40,000	40,000	0	40,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	3,806	5,880	5,880	1,500	600	2,100	64-
23860	VEHICLE EQUIPMENT <\$1000	662	7,700	7,700	1,500	0	1,500	80-
	SUBTOTAL *****	91,918	166,113	143,652	146,240	4,760	151,000	9-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,996	5,770	5,770	4,271	0	4,271	25-
37200	REGISTRATION	6,042	13,969	8,000	15,225	0	15,225	8
37220	TRAVEL: TRAINING RELATED	16,202	86,427	45,000	112,592	13,440	112,592	30
	SUBTOTAL *****	25,240	106,166	58,770	132,088	13,440	132,088	24
UTILITIES								
48000	TELEPHONES	1,848	1,920	1,920	2,028	0	2,028	5
48050	MOBILE DEVICE SERVICE	3,371	4,320	4,050	5,280	0	5,280	22
48060	CELL PHONE/DATA-EMPLOYEE REIMB	855	1,080	1,080	1,080	0	1,080	0
48200	ELECTRICITY	6,644	9,000	9,000	10,000	0	10,000	11
	SUBTOTAL *****	12,718	16,320	16,050	18,388	0	18,388	13
VEHICLE EXPENSE								
59000	FUEL	2,086	6,483	2,500	4,726	0	4,726	27-
59025	VEHICLE TITLE/LICENSE/PLATES	15	50	0	50	0	50	0
59100	VEHICLE REPAIRS/MAINTENANCE	422	6,750	6,000	4,750	0	4,750	29-
59105	TIRES	420	1,950	1,950	750	0	750	61-
	SUBTOTAL *****	2,943	15,233	10,450	10,276	0	10,276	33-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	61,244	75,846	75,846	78,662	100	78,762	3
60200	EQUIP REPAIRS/MAINTENANCE	5,199	25,000	8,000	26,000	3,900	29,900	19
60250	EQUIPMENT INSTALLATION CHARGES	49,500	0	0	0	0	0	0
	SUBTOTAL *****	115,943	100,846	83,846	104,662	4,000	108,662	8

Office of Emergency Management

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	0	3,250	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	6,450	14,958	21,408
71100	OUTSOURCED SERVICES	7,317	177,000	177,000	48,900	111,600	155,500
71101	PROFESSIONAL SERVICES	34,124	406,630	406,000	6,000	10,905	408,505
71106	CONTRACTED SERVICES	9,800	0	0	0	0	0
71118	EASEMENT ACQUISITION COSTS	39	0	0	0	0	0
SUBTOTAL *****		51,280	583,630	583,000	61,350	140,713	585,413
OTHER							
83810	INTERFUND SERVICES USED	1,353	1,086	1,086	1,057	0	1,057
83922	OTO: TO SPECIAL REVENUE FUND	0	5,952	5,952	0	0	0
84010	RECEPTION/MEETINGS	7,295	42,175	20,000	20,445	7,850	28,295
84300	PUBLIC NOTICE/ADVERTISING SRVC	56,343	83,400	83,400	69,300	10,000	79,300
85710	TRAVEL-OTHER	786	2,000	1,000	2,600	0	2,600
86850	CONTINGENCY	0	160,635	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-31,508	0	0	0	0	0
SUBTOTAL *****		34,269	295,248	111,438	93,402	17,850	111,252
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	391,712	172,560	172,560	0	275,729	121,353
91400	AUTO/TRUCKS	0	49,048	46,440	0	0	0
92300	REPLCMENT MACH & EQUIP	0	152,100	145,160	156,110	0	156,110
SUBTOTAL *****		391,712	373,708	364,160	156,110	275,729	277,463
TOTAL EXPENDITURES *****		1,214,253	2,352,914	1,984,161	1,438,749	518,729	2,118,941

2707 DISASTER RELIEF ACTIVITIES

270 911/EM SALES TAX FUND

270 911/EM SALES TAX FUND

		2023	2024	+	2024	2025	2025	2025	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET	REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
OTHER									
86850	CONTINGENCY	0	500,000		0	500,000	0	500,000	0
	SUBTOTAL *****	0	500,000		0	500,000	0	500,000	0
	TOTAL EXPENDITURES *****	0	500,000		0	500,000	0	500,000	0

Decimal values have been truncated.

911/Joint Communications and Emergency Management – Sales Tax Revenue

Department 2700

Mission

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

Budget Highlights

There is \$6,000,000 budgeted for the First Responder Radio Project.

Annual Budget

2700 911/EM NON-DEPARTMENTAL

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
SALES & USE TAXES								
3110	SALES TAXES	13,882,246	13,848,242	14,569,000	14,861,000	0	14,861,000	7
	SUBTOTAL *****	13,882,246	13,848,242	14,569,000	14,861,000	0	14,861,000	7
INTEREST								
3711	INT-OVERNIGHT	118,925	40,000	170,000	87,975	0	87,975	119
3712	INT-LONG TERM INVEST	369,309	300,000	400,000	573,290	0	573,290	91
3718	INT-SALES TAX	189	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1,035,081	0	0	0	0	0	0
	SUBTOTAL *****	1,523,504	340,000	570,000	661,265	0	661,265	94
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	32	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	29,801	26,000	11,000	10,000	0	10,000	61-
	SUBTOTAL *****	29,833	26,000	11,000	10,000	0	10,000	62-

911/Joint Communications and Emergency Management – Sales Tax Revenue

OTHER FINANCING SOURCES							
3915	OTI: FROM CAPITAL PROJECT FUND	1,266,183	0	0	0	0	0
SUBTOTAL *****		1,266,183	0	0	0	0	0
TOTAL REVENUES *****		16,701,766	14,214,242	15,150,000	15,532,265	0	15,532,265
							9

OTHER							
83810	INTERFUND SERVICES USED	537,000	623,252	623,252	692,727	0	692,727
83919	OTO: TO CAPITAL PROJECT FUND	0	0	0	0	0	2,500,000
83920	OTO: TO DEBT SERVICE FUND	869,812	871,062	871,062	871,712	0	871,712
83923	OTO: TO INTERNAL SERVICE FUND	0	0	0	0	0	120,000
84200	OTHER CONTRACTS	0	0	0	0	6,000,000	6,000,000
86800	EMERGENCY	0	100,000	0	100,000	0	100,000
86850	CONTINGENCY	0	1,185,635	0	25,000	0	185,635
86882	TIF SALES TAX PAYMENTS	6,640	7,500	7,120	7,500	0	7,500
86910	PY ENCUMBRANCES NOT USED	0	0	-60,246	0	0	0
SUBTOTAL *****		1,413,452	2,787,449	1,441,188	1,696,939	6,000,000	10,477,574
TOTAL EXPENDITURES *****		1,413,452	2,787,449	1,441,188	1,696,939	6,000,000	10,477,574
							276

Decimal values have been truncated.

Public Administrator

Department Number 1200

Mission

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

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

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

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

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

Public Administrator

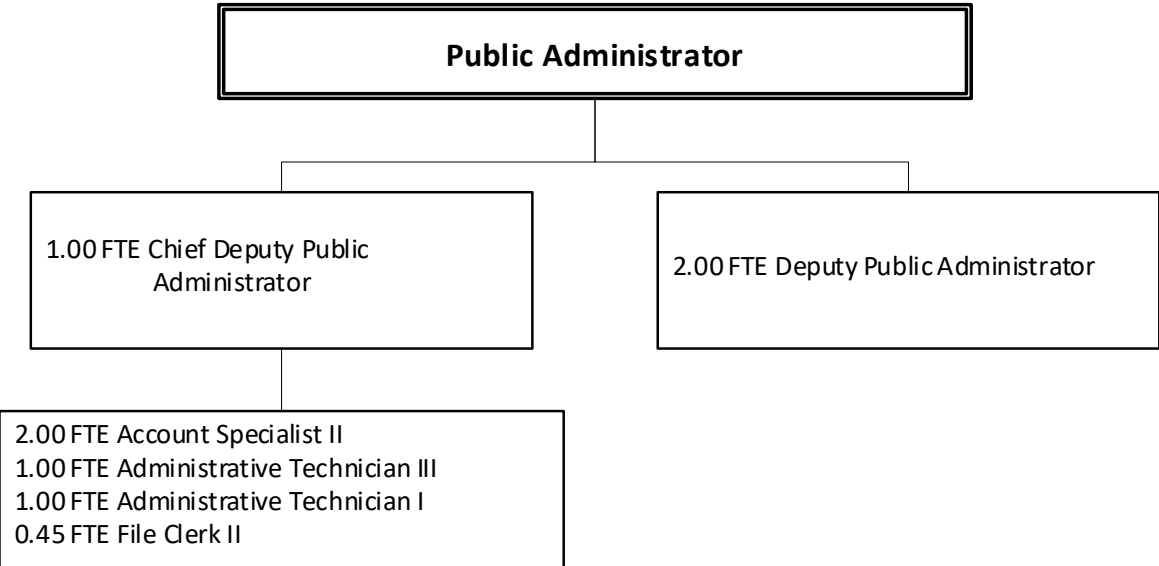
Budget Highlights

The FY 2025 budget includes some changes to personnel. One of the Account Specialist II positions is moving from part-time benefitted to full-time benefitted and the File Clerk II position is moving from full-time benefitted to part-time non-benefitted. Also included is \$10,000 for consulting services with the prior Public Administrator to help with the transition to the newly elected Public Administrator.

Personnel Detail

Position Title	2023	2024	2025	2024-2025
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	2.00	2.00	2.00	-
Account Specialist II	1.75	1.75	2.00	0.25
Administrative Technician III	1.00	1.00	1.00	-
Administrative Technician I	1.00	1.00	1.00	-
File Clerk II	1.00	1.00	0.45	(0.55)
Total FTEs	8.75	8.75	8.45	(0.30)
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	149,500	110,000	140,000	130,000	0	130,000	18
	SUBTOTAL *****	149,500	110,000	140,000	130,000	0	130,000	18
	TOTAL REVENUES *****	149,500	110,000	140,000	130,000	0	130,000	18
PERSONAL SERVICES								
10100	SALARIES & WAGES	428,410	514,462	479,086	510,320	0	518,731	0
10110	OVERTIME	0	0	198	0	0	0	0
10200	FICA	32,036	38,088	35,722	39,039	0	39,039	2
10300	HEALTH INSURANCE	53,945	73,080	64,260	69,072	0	69,072	5-
10310	COUNTY HSA CONTRIBUTION	5,050	6,000	4,800	4,800	0	4,800	20-
10325	DISABILITY INSURANCE	1,476	1,792	1,467	1,782	0	1,782	0
10330	CNTY PD DEPENDENT PREM-HEALTH	2,857	2,551	8,505	9,004	0	9,004	252
10331	CNTY PD DEPENDENT PREM-DENTAL	147	110	111	110	0	110	0
10350	LIFE INSURANCE	581	648	576	576	0	576	11-
10375	DENTAL INSURANCE	3,433	3,780	3,360	3,360	0	3,360	11-
10400	WORKERS COMP	10,420	8,952	9,507	8,151	0	8,151	8-
10500	401 (A) MATCH PLAN	3,300	4,680	3,025	4,160	0	4,160	11-
10510	CERF-EMPLOYER PD CONTRIBUTION	6,259	7,463	6,976	7,285	0	7,285	2-
	SUBTOTAL *****	547,914	661,606	617,593	657,659	0	666,070	1
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	354	385	364	385	0	385	0
23000	OFFICE SUPPLIES	2,670	3,000	3,000	3,300	0	3,300	10
23001	PRINTED MATERIALS	445	1,335	1,335	1,600	0	1,600	19
23850	UNTAGGED EQUIPMENT & TOOLS	0	800	800	800	0	800	0
23855	UNTAGGED FURNITURE/FIXTURES	444	0	0	0	800	800	0
	SUBTOTAL *****	3,913	5,520	5,499	6,085	800	6,885	25
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	52	0	208	0	208	300
37200	REGISTRATION	875	1,400	1,400	1,400	0	1,400	0
37220	TRAVEL: TRAINING RELATED	2,319	2,550	2,585	3,384	0	3,384	32
	SUBTOTAL *****	3,194	4,002	3,985	4,992	0	4,992	25
UTILITIES								
48000	TELEPHONES	768	850	850	850	0	850	0
48050	MOBILE DEVICE SERVICE	842	1,025	750	750	0	750	26-
	SUBTOTAL *****	1,610	1,875	1,600	1,600	0	1,600	15-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	635	660	775	360	0	360	45-
60200	EQUIP REPAIRS/MAINTENANCE	0	300	0	0	0	0	100-
	SUBTOTAL *****	635	960	775	360	0	360	62-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	0	1,850	1,850	0
71000	NOTARY BONDS	150	100	0	200	0	200	100
71100	OUTSOURCED SERVICES	0	0	575	0	0	0	0
71101	PROFESSIONAL SERVICES	0	0	0	0	10,000	10,000	0
71105	LEGAL SERVICES	2,467	3,000	3,000	3,300	0	3,300	10
	SUBTOTAL *****	2,617	3,100	3,575	3,500	11,850	15,350	395
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	36,921	43,067	43,067	52,154	0	52,154	21
85710	TRAVEL-OTHER	10,979	15,000	15,000	15,000	0	15,000	0
	SUBTOTAL *****	47,900	58,067	58,067	67,154	0	67,154	16
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	6,000	6,000	0	0	0	100-
	SUBTOTAL *****	0	6,000	6,000	0	0	0	100-
	TOTAL EXPENDITURES *****	607,783	741,130	697,094	741,350	12,650	762,411	3

Decimal values have been truncated.

Medical Examiner

Department Number 1280

Mission

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

Budget Highlights

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

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

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND

100 GENERAL FUND							%CHG	
		2023	2024		2025	2025	FROM	
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	388,276	411,573	411,573	423,920	0	423,920	3
SUBTOTAL *****		388,276	411,573	411,573	423,920	0	423,920	3
TOTAL EXPENDITURES *****		388,276	411,573	411,573	423,920	0	423,920	3

Decimal values have been truncated.

District Defender

Department Number 1285

Mission

The District Defender, previously known as the Public Defender, provides legal defenses for all indigent persons charged with criminal offenses who request a District Defender. The District Defender's Office is primarily funded by the State of Missouri. As required by statute, Boone County provides office space and utilities. The County provides space for the District Defender within a County-owned facility. The annual costs for utilities and facilities maintenance associated with this space are accounted for within the annual budget as an internal service charge. All other operating costs of the District Defender's office are paid by the State of Missouri.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1285 GF PUBLIC DEFENDER

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	41,538	47,984	47,984	59,091	0	59,091	23
SUBTOTAL *****		41,538	47,984	47,984	59,091	0	59,091	23
TOTAL EXPENDITURES *****		41,538	47,984	47,984	59,091	0	59,091	23

Decimal values have been truncated.

Law Enforcement Sales Tax

Department Number 2900

Mission

This cost center accounts for the revenue received from the permanent one-eighth cent Law Enforcement sales tax which is accounted for within the Law Enforcement Services Fund (Fund 290).

This cost center accounts for the revenue received within the fund as a whole as well as annual emergency appropriations assigned to the fund as a whole rather than to individual cost centers (such as the Sheriff and Adult Detention, Prosecuting Attorney, etc...) and includes such things as the insurance claims deductibles, Emergency, and the annual Tax Increment Financing (TIF) payment made to the City of Columbia.

The County Commission and County Auditor administer this budget.

Budget Highlights

Major changes were made to the FY 2025 budget. All personnel and most expenses were moved from the Law Enforcement Sales Tax fund to the General Fund. Due to this change, an increase of 4.465 million was added to the 2900 budget to move funds to the General Fund to pay for these added expenditures.

Annual Budget

2900 LEST NON-DEPARTMENTAL

290 LAW ENFORCEMENT SERVICES FUND

290 LAW ENFORCEMENT SERVICES FUND								%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
SALES & USE TAXES								
3110	SALES TAXES	4,627,097	4,616,567	4,856,000	4,953,000	0	4,953,000	7
3115	USE TAX	728,302	644,839	700,000	714,000	0	714,000	10
SUBTOTAL *****		5,355,399	5,261,406	5,556,000	5,667,000	0	5,667,000	8
INTEREST								
3711	INT-OVERNIGHT	19,115	2,600	28,000	8,800	0	8,800	238
3712	INT-LONG TERM INVEST	59,367	29,500	65,000	81,890	0	81,890	177
3718	INT-SALES TAX	69	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	161,566	0	0	0	0	0	0
SUBTOTAL *****		240,117	32,100	93,000	90,690	0	90,690	183
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	7,183	7,235	1,000	1,000	0	1,000	86-
SUBTOTAL *****		7,183	7,235	1,000	1,000	0	1,000	86-
TOTAL REVENUES *****		5,602,699	5,300,741	5,650,000	5,758,690	0	5,758,690	9

System Law Enforcement Sales Tax

Dept. No. 2900

OTHER								
83810	INTERFUND SERVICES USED	0	0	0	0	0	4,465,250	0
83919	OTO: TO CAPITAL PROJECT FUND	0	0	2,736,400	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	0	0	0	750,000	0	750,000	0
86800	EMERGENCY	0	4,567	0	25,000	0	25,000	447
86850	CONTINGENCY	0	45,464	0	0	0	0	100-
86882	TIF SALES TAX PAYMENTS	2,390	2,800	2,730	2,800	0	2,800	0
86910	PY ENCUMBRANCES NOT USED	0	0	-543	0	0	0	0
SUBTOTAL *****		2,390	52,831	2,738,587	777,800	0	5,243,050	**
TOTAL EXPENDITURES *****		2,390	52,831	2,738,587	777,800	0	5,243,050	**

Decimal values have been truncated.



Resource Management— Combined Budget Summary

Description of Funding Sources

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of what was then known as the Public Works Department, both of which are funded through the Road and Bridge Fund, to form the new department of Resource Management.

Prior to this consolidation, the County operated a Public Works Department (funded entirely from the Road and Bridge Fund) which included the following divisions: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. Road and Bridge Maintenance activities continue to be funded from the Road and Bridge Fund and are presented in a separate budget section.

The consolidated activities of Resource Management are represented organizationally and functionally as a new department consisting of four divisions: Planning, Inspection, Engineering, and Administration. Cost centers have been established to ensure that that shared costs are correctly apportioned between the General Fund and the Road and Bridge Fund.

County appropriations consist of the following:

- General Fund

- Neighborhood Improvement District (NID) Administration (1340)
- Solid Waste Recycling (1360)
- Boone County Regional Sewer District Management Services (1370)
- Land Use Planning (1710)
- Administration (1711)
- Building Inspection (1720)
- Stormwater Planning (1725)

- Road and Bridge Fund

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

- Storm Water Grants Fund

- Grants (2142)

- Road Development Agreements

- Gans Road Development Agreement (2170)

Resource Management Summary

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

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2025
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	GF NID Administration	\$ 48	\$ -	\$ -	\$ 5,250	\$ -	\$ 5,250
100	1360	Solid Waste Recycling	133,367	155,109	29,618	152,800	-	182,418
100	1710	GF RM Land Use Planning	536,494	489,820	500,221	79,459	-	579,680
100	1711	GF RM Administration	541,453	589,565	159,575	450,069	-	609,644
100	1720	GF RM Building Inspection	475,035	549,364	572,885	65,112	41,500	679,497
100	1725	GF RM Stormwater Planning	297,156	360,582	189,665	50,579	-	240,244
204	2045	R&B RM Road Inspection	264,547	199,681	308,752	21,859	-	330,611
204	2046	R&B RM Stormwater Planning	173,390	339,668	189,775	32,737	-	222,512
204	2081	R&B RM Administration	221,644	470,662	110,129	482,747	-	592,876
204	2082	R&B RM Engineering	521,085	538,140	612,813	43,302	4,900	661,015
		RM Grants (STRMWTR						
214	2142	GRANT FND)	(231)	-	-	-	-	-
Total			\$ 3,163,988	\$ 3,692,591	\$ 2,673,433	\$ 1,383,914	\$ 46,400	\$ 4,103,747

Personnel Summary

			Departmental Funding Source										
			Full-time Equivalent Positions										
Position Title	2023	2024	Dept. 1360	Dept. 1710	Dept. 1711	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046	Dept. 2081	Dept. 2082	2025 Total	Change
Director, Resource Management	1.00	1.00	-	-	0.63	-	-	-	-	0.37	-	1.00	-
Senior Planner	1.00	1.00	0.25	0.75	-	-	-	-	-	-	-	1.00	-
Planner	2.00	2.00	-	2.00	-	-	-	-	-	-	-	2.00	-
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	-	-	-	1.00	-
Administrative Coordinator	2.00	2.00	-	1.00	-	1.00	-	-	-	-	-	2.00	-
Budget Administrator	1.00	1.00	-	-	0.50	-	-	-	-	0.50	-	1.00	-
Chief Building Official	1.00	1.00	-	-	-	1.00	-	-	-	-	-	1.00	-
Inspector-Building	4.00	4.00	-	-	-	4.00	-	-	-	-	-	4.00	-
On-Site WW & Rental Stand Coord	-	1.00	-	-	-	1.00	-	-	-	-	-	1.00	-
Chief Engineer	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	-
Professional Civil Engineer	3.00	3.00	-	-	-	-	0.33	-	0.33	-	2.34	3.00	-
County Surveyor	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	-
Chief Public Works Inspector	1.00	1.00	-	-	-	-	-	1.00	-	-	-	1.00	-
Right-of-Way Agent	0.75	0.75	-	-	-	-	-	-	-	-	0.75	0.75	-
Inspector-Construction	3.00	3.00	-	-	-	-	-	3.00	-	-	-	3.00	-
GIS Technician II	1.00	1.00	-	-	-	-	-	-	-	-	-	-	(1.00)
GIS Analyst I	-	-	-	0.66	-	-	-	-	-	-	0.34	1.00	1.00
Stormwater Intern Pool	-	-	-	-	-	-	0.25	-	0.25	-	-	0.50	0.50
Stormwater Coordinator	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00	-
Stormwater Educator	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00	-
Urban Hydrologist	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00	-
Subtotal	26.75	27.75	0.25	5.41	1.13	7.00	2.08	4.00	2.08	0.87	5.43	28.25	0.50
Overtime	\$ 43,646	\$ 30,993	\$ -	\$ 12,176	\$ 3,336	\$ 10,090	\$ 2,314	\$ 5,598	\$ 2,314	\$ 2,968	\$ 708	\$ 39,504	\$ 8,511

a) Chief Inspector-Building replaced with Chief Building Official mid 2023

Resource Management

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

Mission

The Resource Management Department is committed to providing professional assistance to the citizens of Boone County in the areas of land use planning, construction inspection (both structural and road), roadway infrastructure engineering and improvement, and stormwater management. Divided into four divisions comprising Planning Services, Inspection Services, Infrastructure Engineering Services, and Administration. The department is responsible for implementing zoning and subdivision regulations, stormwater regulations, building codes road construction standards, small onsite wastewater regulations, and solid waste recycling program. The department also guides capital improvement projects of the Boone County transportation network, encompassing everything from design to completion. The broad knowledge and experience of the staff allows county government to improve the publicly owned infrastructure and to protect and enhance property values of property owners.

Resource Management activities include the following:

Planning and Zoning activities: Resource Management serves as staff to the County Commission on matters dealing with land-use. This includes the application and enforcement of zoning regulations, subdivision regulations and floodplain management. The Department also provides staff support to the Planning and Zoning Commission and Zoning Board of Adjustment. The Department provides information and assistance to the general public on all land-use related matters.

Building Permits and Inspection activities: Resource Management inspects new building construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

Onsite Wastewater Permits and Inspection activities: Resource management accepts and reviews applications for small onsite wastewater systems. When the application is determined to comply with applicable regulations, the Department issues a construction permit and conducts field inspections to verify the constructed system is built according to plan and applicable regulations.

Infrastructure Inspection activities: Resource Management conducts and coordinates the inspection and acceptance of new subdivision streets, driveway upgrade and new connections to county-maintained roads. The Department also conducts inspections of the work performed in County owned right of way.

Engineering and Roadway Infrastructure Improvement activities: Resource Management is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects

Resource Management

include, but are not limited to, those included in the one-half cent sales tax, which is authorized through September 2028. This office also administers the County's pavement preservation program and the Neighborhood Improvement District (NID) program. Resource Management provides technical assistance to other County offices as well.

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

Solid Waste Recycling and Boone County Regional Sewer District Management Support activities: Resource Management assists in implementing the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H. In addition, the Director of Resource Management provides management services to the Boone County Regional Sewer District, pursuant to a cooperative agreement.

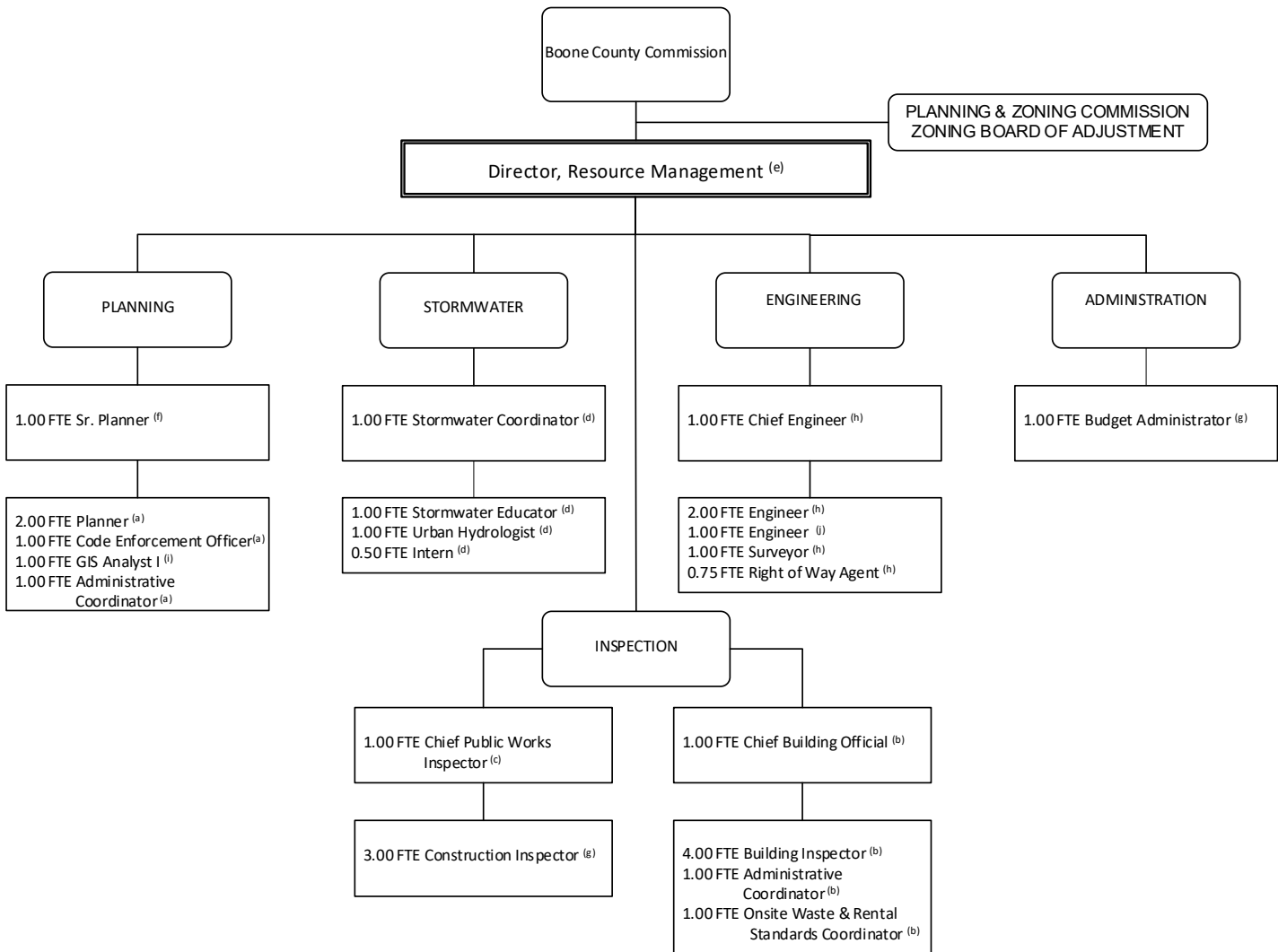
Budget Highlights

General Fund (1340, 1360, 1710, 1711, 1720, & 1725): The FY 2025 budget includes \$45,000 to replace a building inspection vehicle; \$25,000 for phase III of records digitization and microfilming; \$15,000 for scanning building permit documents; and \$30,000 to increase the frequency of solid waste pick-ups in Harrisburg, Rocheport, & Sturgeon.

Road & Bridge Fund (2045, 2046, 2081, & 2082): The FY 2025 budget includes \$50,000 funding for street sweeping and an additional \$25,000 for striping. Also the \$12,000 funding for AutoCAD was moved to Resource Management's budget from IT. There are no other significant changes to the budget.

Resource Management

Organizational Chart



- (a) Funded 100 % by Dept 1710 GF RM Land Use Planning
- (b) Funded 100 % by Dept 1720 GF RM Building Inspection
- (c) Funded 100% by Dept 2045 R&B RM Road Inspection
- (d) Funded 50% by Dept 1725 GF RM Stormwater Planning and 50% by Dept 2046 R&B RM Stormwater Planning
- (e) Funded 63% by Dept 1711 GF RM Administration and 37% by Dept 2081 R&B RM Administration
- (f) Funded 25% by Dept 1360 GF RM Solid Waste Recycling and 75% by Dept 1710 GF RM Land Use Planning
- (g) Funded 50% by Dept 1711 GF RM Administration and 50% by Dept 2081 R&B RM Administration
- (h) Funded 100% by Dept 2082 R&B RM Engineering
- (i) Funded 67% by 1710 GF RM Land Use Planning and 33% by 2082 R&B RM Engineering
- (j) Funded 34% by 2082 R&B RM Engineering, 33% by 1725 GF RM Stormwater Planning, and 33% by 2046 R&B RM Stormwater Planning

Resource Management

Annual Budget

1340 GF NID ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	48	750	0	750	0	750	0
71102	ENGINEERING SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	48	1,250	0	1,250	0	1,250	0
OTHER								
83810	INTERFUND SERVICES USED	0	4,000	0	4,000	0	4,000	0
	SUBTOTAL *****	0	4,000	0	4,000	0	4,000	0
	TOTAL EXPENDITURES *****	48	5,250	0	5,250	0	5,250	0

1360 GF RM SOLID WASTE

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	20,072	22,360	21,588	23,259	0	23,537	5
10200	FICA	1,535	1,668	1,649	1,779	0	1,779	6
10300	HEALTH INSURANCE	1,587	1,890	1,890	2,001	0	2,001	5
10310	COUNTY HSA CONTRIBUTION	300	300	300	300	0	300	0
10325	DISABILITY INSURANCE	71	78	72	83	0	83	6
10330	CNTY PD DEPENDENT PREM-HEALTH	536	637	1,064	1,575	0	1,575	147
10331	CNTY PD DEPENDENT PREM-DENTAL	28	27	28	27	0	27	0
10350	LIFE INSURANCE	18	18	18	18	0	18	0
10375	DENTAL INSURANCE	105	105	105	105	0	105	0
10400	WORKERS COMP	37	31	33	30	0	30	3-
10500	401(A) MATCH PLAN	163	162	157	130	0	163	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	40	0	0	0	0	100-
	SUBTOTAL *****	24,452	27,316	26,904	29,307	0	29,618	8
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	8	65	55	65	0	65	0
23001	PRINTED MATERIALS	0	50	0	50	0	50	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	1,600	18	800	0	800	50-
23850	UNTAGGED EQUIPMENT & TOOLS	0	25	0	25	0	25	0
26000	PAVEMENT REPAIRS MATERIAL	0	100	0	100	0	100	0
26600	SIGNS & SIGN SUPPLIES	1,489	250	0	250	0	250	0
	SUBTOTAL *****	1,497	2,090	73	1,290	0	1,290	38-
OTHER								
83160	RECYCLING & DUMP FEES	83,983	116,646	104,597	120,800	30,264	151,064	29
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	75	0	75	0	75	0
85710	TRAVEL-OTHER	166	365	265	371	0	371	1
	SUBTOTAL *****	84,149	117,086	104,862	121,246	30,264	151,510	29
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	23,270	25,864	23,270	0	0	0	100-
	SUBTOTAL *****	23,270	25,864	23,270	0	0	0	100-
	TOTAL EXPENDITURES *****	133,368	172,356	155,109	151,843	30,264	182,418	6

Resource Management

1710 GF RM LAND USE PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	520	385	335	385	0	385	0
	SUBTOTAL *****	520	385	335	385	0	385	0
CHARGES FOR SERVICES								
3536	ADMINISTRATION SURVEY	2,050	2,400	1,350	2,050	0	2,050	14-
3537	RE-ZONING APPLICATION FEE	7,070	6,000	3,850	7,700	0	7,700	28
3538	CONDITIONAL USE APPLICATN FEE	1,920	1,200	1,470	1,225	0	1,225	2
3539	BOA APPLICATION FEE	1,610	1,260	1,110	1,295	0	1,295	2
3544	PLAN REVIEW FEE	3,640	2,360	3,000	3,000	0	3,000	27
3545	PRELIMINARY PLAT FEE	180	900	995	740	0	740	17-
3546	FINAL PLAT FEE	9,205	6,375	9,475	6,500	0	6,500	1
3547	FINAL PLAN REVIEW FEE	1,200	900	900	900	0	900	0
	SUBTOTAL *****	26,875	21,395	22,150	23,410	0	23,410	9
	TOTAL REVENUES *****	27,395	21,780	22,485	23,795	0	23,795	9
PERSONAL SERVICES								
10100	SALARIES & WAGES	312,556	367,291	337,381	385,560	0	391,576	6
10110	OVERTIME	8,494	8,940	11,426	10,324	1,852	12,176	36
10200	FICA	23,387	27,973	25,924	30,285	0	30,285	8
10300	HEALTH INSURANCE	33,788	45,599	41,586	38,741	0	38,741	15-
10310	COUNTY HSA CONTRIBUTION	2,368	2,100	2,335	2,100	0	2,100	0
10325	DISABILITY INSURANCE	1,122	1,284	1,097	1,388	0	1,388	8
10330	CNTY PD DEPENDENT PREM-HEALTH	3,692	1,913	3,190	7,668	0	7,668	300
10331	CNTY PD DEPENDENT PREM-DENTAL	175	82	83	255	0	255	210
10350	LIFE INSURANCE	362	390	356	390	0	390	0
10375	DENTAL INSURANCE	2,100	2,276	2,101	1,856	0	1,856	18-
10400	WORKERS COMP	9,351	8,330	8,572	7,359	0	7,359	11-
10500	401(A) MATCH PLAN	2,308	2,818	2,370	2,818	0	2,818	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,782	3,616	2,999	3,609	0	3,609	0
	SUBTOTAL *****	402,485	472,612	439,420	492,353	1,852	500,221	6
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	14	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	75	300	307	100	0	100	66-
23000	OFFICE SUPPLIES	220	239	184	239	0	239	0
23001	PRINTED MATERIALS	0	532	47	864	0	864	62
23035	REPAIR/MAINTENANCE SUPPLIES	33	40	30	40	0	40	0
23850	UNTAGGED EQUIPMENT & TOOLS	236	100	58	100	0	100	0
23855	UNTAGGED FURNITURE/FIXTURES	0	50	0	50	0	50	0
	SUBTOTAL *****	578	1,261	626	1,393	0	1,393	10
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,120	2,352	2,053	2,688	0	2,688	14
37200	REGISTRATION	1,523	4,230	2,108	4,419	0	4,419	4
37220	TRAVEL: TRAINING RELATED	664	1,910	0	3,559	0	3,559	86
	SUBTOTAL *****	4,307	8,492	4,161	10,666	0	10,666	26
UTILITIES								
48050	MOBILE DEVICE SERVICE	747	900	756	900	0	900	0
	SUBTOTAL *****	747	900	756	900	0	900	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	646	800	749	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	646	850	749	850	0	850	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	125,000	76,100	40,000	35,100	25,000	60,100	21-
	SUBTOTAL *****	125,000	76,100	40,000	35,100	25,000	60,100	21-
OTHER								
83810	INTERFUND SERVICES USED	190	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	274	900	833	900	0	900	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	316	1,000	900	1,000	0	1,000	0
85710	TRAVEL-OTHER	1,952	3,650	2,375	3,650	0	3,650	0
86896	SHORTAGE	0	0	0	0	0	0	0
	SUBTOTAL *****	2,732	5,550	4,108	5,550	0	5,550	0
	TOTAL EXPENDITURES *****	536,495	565,765	489,820	546,812	26,852	579,680	2

Resource Management

1711 GF RM ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	250	100	112	100	0	100	0
3525	REIMB. SPECIAL PROJECTS	4,933	5,009	5,009	4,990	0	4,990	0
	SUBTOTAL *****	5,183	5,109	5,121	5,090	0	5,090	0
	TOTAL REVENUES *****	5,183	5,109	5,121	5,090	0	5,090	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	109,623	124,492	122,547	127,949	38,896	129,206	3
10110	OVERTIME	1,620	1,402	1,213	1,590	2,083	3,336	137
10200	FICA	7,653	9,438	8,750	9,909	2,976	9,909	4
10300	HEALTH INSURANCE	7,173	8,542	8,543	9,044	9,264	9,044	5
10310	COUNTY HSA CONTRIBUTION	1,356	1,356	1,356	1,356	1,200	1,356	0
10325	DISABILITY INSURANCE	292	422	343	444	140	444	5
10330	CNTY PD DEPENDENT PREM-HEALTH	3,149	3,750	3,751	3,970	0	3,970	5
10331	CNTY PD DEPENDENT PREM-DENTAL	162	162	163	162	0	162	0
10350	LIFE INSURANCE	63	81	82	81	72	81	0
10375	DENTAL INSURANCE	475	474	475	474	420	474	0
10400	WORKERS COMP	195	197	182	168	78	168	14-
10500	401(A) MATCH PLAN	735	734	707	587	488	735	0
10510	CERF-EMPLOYER PD CONTRIBUTION	596	808	702	690	778	690	14-
	SUBTOTAL *****	133,092	151,858	148,814	156,424	56,395	159,575	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	0	100	0	100	0
23000	OFFICE SUPPLIES	750	815	676	833	55	833	2
23001	PRINTED MATERIALS	199	231	180	231	67	231	0
23031	CUSTODIAL SUPPLIES	2	90	20	90	0	90	0
23035	REPAIR/MAINTENANCE SUPPLIES	19	112	23	112	0	112	0
23850	UNTAGGED EQUIPMENT & TOOLS	115	150	165	50	1,000	50	66-
23855	UNTAGGED FURNITURE/FIXTURES	325	565	176	50	0	50	91-
	SUBTOTAL *****	1,410	2,063	1,240	1,466	1,122	1,466	29-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	20	25	20	40	30	40	60
37200	REGISTRATION	168	317	258	332	205	332	4
37220	TRAVEL: TRAINING RELATED	242	200	183	225	0	225	12
	SUBTOTAL *****	430	542	461	597	235	597	10
UTILITIES								
48000	TELEPHONES	1,010	1,416	1,626	1,776	72	1,776	25
	SUBTOTAL *****	1,010	1,416	1,626	1,776	72	1,776	25
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	346	360	360	365	0	365	1
	SUBTOTAL *****	346	360	360	365	0	365	1
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	300,000	300,000	88,664	0	388,664	29
71000	NOTARY BONDS	0	0	0	25	50	25	0
71100	OUTSOURCED SERVICES	368,104	90,180	90,180	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	0	0	10,640	0	0
71202	CONTRACTOR COSTS	0	0	0	0	74,200	0	0
	SUBTOTAL *****	368,104	390,180	390,180	88,689	84,890	388,689	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	37,060	46,384	46,384	57,026	0	57,026	22
84010	RECEPTION/MEETINGS	0	350	350	0	0	0	100-
85710	TRAVEL-OTHER	0	150	150	150	0	150	0
	SUBTOTAL *****	37,060	46,884	46,884	57,176	0	57,176	22
	TOTAL EXPENDITURES *****	541,452	593,303	589,565	306,493	142,714	609,644	3

Resource Management

1720 GF RM BUILDING INSPECTION

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	401,824	396,000	446,698	400,008	0	400,008	1
3321	WASTE WATER CONST. PERMIT	74,860	82,795	74,560	75,300	0	75,300	9-
	SUBTOTAL *****	476,684	478,795	521,258	475,308	0	475,308	1-
CHARGES FOR SERVICES								
3544	PLAN REVIEW FEE	14,325	10,500	13,030	12,000	0	12,000	14
3590	INSPECTION FEES	25	25	0	25	0	25	0
	SUBTOTAL *****	14,350	10,525	13,030	12,025	0	12,025	14
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	0	0	3,841	3,841	0
3892	OVERAGE	2	0	0	0	0	0	0
	SUBTOTAL *****	2	0	0	0	3,841	3,841	0
OTHER FINANCING SOURCES								
3942	TRADE-IN ALLOWNCE ON CAP ASSET	6,500	0	0	0	0	0	0
	SUBTOTAL *****	6,500	0	0	0	0	0	0
	TOTAL REVENUES *****	497,536	489,320	534,288	487,333	3,841	491,174	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	313,171	413,257	325,439	421,396	0	429,181	3
10110	OVERTIME	10,447	6,571	5,685	8,548	1,542	10,090	53
10200	FICA	23,811	31,189	24,574	32,890	0	32,890	5
10300	HEALTH INSURANCE	37,894	57,948	45,899	59,808	0	59,808	3
10310	COUNTY HSA CONTRIBUTION	2,400	3,600	3,500	4,800	0	4,800	33
10325	DISABILITY INSURANCE	1,049	1,444	1,052	1,517	0	1,517	5
10330	CNTY PD DEPENDENT PREM-HEALTH	5,492	3,138	5,083	9,595	0	9,595	205
10331	CNTY PD DEPENDENT PREM-DENTAL	150	0	97	257	0	257	0
10350	LIFE INSURANCE	402	504	408	504	0	504	0
10375	DENTAL INSURANCE	2,345	2,940	2,375	2,940	0	2,940	0
10400	WORKERS COMP	10,091	10,940	9,180	9,236	0	9,236	15-
10500	401(A) MATCH PLAN	2,950	4,550	3,075	3,640	0	3,640	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	5,343	8,022	6,940	8,427	0	8,427	5
	SUBTOTAL *****	415,545	544,103	433,307	563,558	1,542	572,885	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	161	240	85	100	7,440	7,540	,041
23000	OFFICE SUPPLIES	479	780	470	755	0	755	3-
23001	PRINTED MATERIALS	1,019	276	262	350	0	350	26
23039	FIELD SUPPLIES	297	240	123	240	0	240	0
23850	UNTAGGED EQUIPMENT & TOOLS	674	1,600	562	200	0	200	87-
23855	UNTAGGED FURNITURE/FIXTURES	0	800	387	100	0	100	87-
	SUBTOTAL *****	2,630	3,936	1,889	1,745	7,440	9,185	133
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,097	1,460	1,218	1,817	0	1,817	24
37200	REGISTRATION	3,918	8,480	3,707	9,425	0	9,425	11
37220	TRAVEL: TRAINING RELATED	827	4,019	800	3,908	0	3,908	2-
	SUBTOTAL *****	5,842	13,959	5,725	15,150	0	15,150	9
UTILITIES								
48000	TELEPHONES	0	72	0	0	0	0	100-
48050	MOBILE DEVICE SERVICE	3,529	5,044	4,133	4,884	0	4,884	3-
	SUBTOTAL *****	3,529	5,116	4,133	4,884	0	4,884	5-
VEHICLE EXPENSE								
59000	FUEL	10,102	16,169	7,749	12,396	0	12,396	23-
59025	VEHICLE TITLE/LICENSE/PLATES	0	30	0	0	30	30	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,845	3,940	2,084	3,892	0	3,892	1-
59105	TIRES	521	900	703	1,700	0	1,700	88
	SUBTOTAL *****	12,468	21,039	10,536	17,988	30	18,018	14-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	392	380	351	380	0	380	0
60200	EQUIP REPAIRS/MAINTENANCE	0	25	0	25	0	25	0
	SUBTOTAL *****	392	405	351	405	0	405	0

Resource Management

CONTRACTUAL SERVICES								
71000	NOTARY BONDS	0	0	0	50	0	50	0
71001	AUTO PHYSICAL DAMAGE INS		780	0	0	0	0	100-
71002	AUTO LIABILITY INS	0	325	0	0	0	0	100-
71100	OUTSOURCED SERVICES	0	65,000	65,000	0	15,000	15,000	76-
SUBTOTAL *****		0	66,105	65,000	50	15,000	15,050	77-
OTHER								
83810	INTERFUND SERVICES USED	1,112	2,055	836	2,040	0	2,040	0
83815	FACILITIES INTERNAL SERVC CHRG	0	952	0	0	0	0	100-
83922	OTO: TO SPECIAL REVENUE FUND	0	13,795	13,792	0	0	0	100-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	600	0	350	0	350	41-
85710	TRAVEL-OTHER	0	30	0	30	0	30	0
86896	SHORTAGE	4	0	0	0	0	0	0
SUBTOTAL *****		1,116	17,432	14,628	2,420	0	2,420	86-
FIXED ASSET ADDITIONS								
91400	AUTO/TRUCKS	0	26,205	13,795	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	33,514	0	0	0	41,500	41,500	0
SUBTOTAL *****		33,514	26,205	13,795	0	41,500	41,500	58
TOTAL EXPENDITURES *****		475,036	698,300	549,364	606,200	65,512	679,497	3-

1725 GF RM STORMWATER PLANNING

100 GENERAL FUND

100	GENERAL FUND							
		2023	2024		2025	2025	2025	%CHG
			BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	525	325	325	325	0	325	0
3322	LAND DISTURBANCE PERMIT	1,950	2,000	1,950	2,000	0	2,000	0
	SUBTOTAL *****	2,475	2,325	2,275	2,325	0	2,325	0
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBSMNT	0	50	0	0	0	0	100-
3525	REIMB. SPECIAL PROJECTS	30,071	1	19,147	1	0	1	0
	SUBTOTAL *****	30,071	51	19,147	1	0	1	98-
	TOTAL REVENUES *****	32,546	2,376	21,422	2,326	0	2,326	2-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	121,844	135,974	132,260	140,098	18,522	149,380	9
10110	OVERTIME	1,197	1,389	1,809	1,566	890	2,314	66
10200	FICA	8,734	10,196	9,434	10,837	863	10,837	6
10300	HEALTH INSURANCE	11,843	14,250	14,251	15,063	2,190	15,063	5
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,800	1,800	300	1,800	0
10325	DISABILITY INSURANCE	432	474	432	504	41	504	6
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	107	1,350	0	1,350	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	5	0	0	0	0
10350	LIFE INSURANCE	132	131	132	131	18	131	0
10375	DENTAL INSURANCE	769	768	769	768	105	768	0
10400	WORKERS COMP	4,542	4,052	4,136	3,527	23	3,527	12-
10500	401(A) MATCH PLAN	1,190	1,189	1,144	951	122	1,190	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,461	2,638	2,670	2,801	226	2,801	6
	SUBTOTAL *****	154,944	172,861	168,949	179,396	23,300	189,665	10
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	18	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	35	0	35	0	35	0
23000	OFFICE SUPPLIES	307	375	295	350	24	360	4-
23001	PRINTED MATERIALS	785	1,300	771	1,152	17	1,152	11-
23039	FIELD SUPPLIES	629	975	472	175	0	175	82-
23350	SPECIAL PROGRAM SUPPLIES	1,459	1,840	1,092	2,450	0	2,450	33
23850	UNTAGGED EQUIPMENT & TOOLS	235	300	70	275	750	775	158
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	100	0	100	0
26600	SIGNS & SIGN SUPPLIES	1,646	1,500	1,421	1,500	0	1,500	0
	SUBTOTAL *****	5,079	6,325	4,121	6,037	791	6,547	4

Resource Management

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	275	528	729	639	0	639	21
37200	REGISTRATION	937	2,388	2,110	2,348	230	2,451	2
37220	TRAVEL: TRAINING RELATED	1,032	2,175	929	3,525	0	3,525	62
SUBTOTAL *****		2,244	5,091	3,768	6,512	230	6,615	30
UTILITIES								
48000	TELEPHONES	0	0	0	0	54	36	0
48050	MOBILE DEVICE SERVICE	417	752	521	752	74	752	0
SUBTOTAL *****		417	752	521	752	128	788	5
VEHICLE EXPENSE								
59000	FUEL	290	384	130	372	885	372	3-
59100	VEHICLE REPAIRS/MAINTENANCE	110	296	200	296	125	296	0
59105	TIRES	0	25	0	25	13	25	0
SUBTOTAL *****		400	705	330	693	1,023	693	2-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	111	160	166	200	0	200	25
SUBTOTAL *****		111	160	166	200	0	200	25
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	23	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	2,355	2,579	2,071	2,573	190	2,573	0
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	0	261	0	0
71002	AUTO LIABILITY INS	0	0	0	0	108	0	0
71100	OUTSOURCED SERVICES	128,365	156,250	168,104	6,250	0	6,250	96-
71101	PROFESSIONAL SERVICES	17	600	100	100	0	100	83-
71700	BUILDING & EQUIP RENTAL CHARGE	75	450	0	250	0	250	44-
SUBTOTAL *****		130,835	159,879	170,275	9,173	559	9,173	94-
OTHER								
83100	AWARDS	30	75	75	75	0	75	0
83810	INTERFUND SERVICES USED	1,571	1,717	1,678	1,798	0	17,998	948
83815	FACILITIES INTERNAL SERVC CHRG	885	952	918	950	255	950	0
84010	RECEPTION/MEETINGS	568	3,000	2,352	3,000	0	3,000	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	15	275	0	275	0	275	0
85710	TRAVEL-OTHER	0	15	0	15	0	15	0
86300	TESTING	63	4,250	1,200	4,250	0	4,250	0
86885	FINES,FORFEITURES & PENALTIES	0	0	4,995	0	0	0	0
SUBTOTAL *****		3,132	10,284	11,218	10,363	255	26,563	158
FIXED ASSET ADDITIONS								
92300	REPLCMNT MACH & EQUIP	0	1,500	1,234	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	375	0	0
SUBTOTAL *****		0	1,500	1,234	0	375	0	100-
TOTAL EXPENDITURES *****		297,162	357,557	360,582	213,126	26,661	240,244	33-

2045 R&B RM ROAD INSPECTION

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG	
		2023	2024	BUDGET +	2024	2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS		ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
LICENSES AND PERMITS									
3320	PERMITS	7,820	6,000		5,480	6,000	0	6,000	0
3326	RIGHT-OF-WAY PERMIT	7,414	1,000		8,661	4,000	0	4,000	300
	SUBTOTAL *****	15,234	7,000		14,141	10,000	0	10,000	43
MISCELLANEOUS									
3810	INTERFUND SERVICES PROVIDED	0	0		0	0	0	16,200	0
	SUBTOTAL *****	0	0		0	0	0	16,200	0
OTHER FINANCING SOURCES									
3913	OTI: FROM GENERAL FUND	0	0		13,792	0	0	0	0
3942	TRADE-IN ALLOWNCE ON CAP ASSET	5,500	0		0	0	0	0	0
	SUBTOTAL *****	5,500	0		13,792	0	0	0	0
TOTAL REVENUES *****		20,734	7,000		27,933	10,000	0	26,200	274

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	161,454	241,063	150,064	243,950	0	248,234	2
10110	OVERTIME	3,969	9,613	3,378	4,447	1,435	5,598	41-
10200	FICA	11,769	18,674	11,153	19,002	0	19,002	1
10300	HEALTH INSURANCE	9,713	25,200	7,560	17,268	0	17,268	31-
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	568	843	473	878	0	878	4
10330	CNTY PD DEPENDENT PREM-HEALTH	5,833	5,953	4,253	2,701	0	2,701	54-
10331	CNTY PD DEPENDENT PREM-DENTAL	273	257	185	110	0	110	57-
10350	LIFE INSURANCE	183	288	144	288	0	288	0
10375	DENTAL INSURANCE	691	1,260	420	1,260	0	1,260	0
10400	WORKERS COMP	7,177	7,421	5,697	6,185	44	6,185	16
10500	401(A) MATCH PLAN	800	2,080	1,065	2,080	0	2,600	25
10510	CERF-EMPLOYER PD CONTRIBUTION	1,968	3,429	1,810	3,428	0	3,428	0
SUBTOTAL *****		205,598	317,281	187,402	302,797	1,479	308,752	3-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	60	0	60	28	60	0
23001	PRINTED MATERIALS	0	66	0	132	34	132	100
23039	FIELD SUPPLIES	110	50	0	50	0	50	0
23850	UNTAGGED EQUIPMENT & TOOLS	295	1,250	0	1,000	250	1,000	20-
SUBTOTAL *****		405	1,426	0	1,242	312	1,242	13-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	191	260	249	267	0	267	2
37200	REGISTRATION	558	946	391	985	254	985	4
37220	TRAVEL: TRAINING RELATED	0	396	396	396	0	396	0
SUBTOTAL *****		749	1,602	1,036	1,648	254	1,648	3
UTILITIES								
48000	TELEPHONES	0	0	0	0	36	0	0
48050	MOBILE DEVICE SERVICE	2,571	3,384	2,347	3,384	148	3,384	0
SUBTOTAL *****		2,571	3,384	2,347	3,384	184	3,384	0
VEHICLE EXPENSE								
59000	FUEL	6,607	10,176	3,725	7,968	1,350	7,968	21-
59100	VEHICLE REPAIRS/MAINTENANCE	1,962	2,640	2,172	2,640	0	2,640	0
59105	TIRES	1,520	1,320	15	1,200	26	1,200	9-
SUBTOTAL *****		10,089	14,136	5,912	11,808	1,376	11,808	16-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
SUBTOTAL *****		0	100	0	100	0	100	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	670	940	690	732	262	732	22-
SUBTOTAL *****		670	940	690	732	262	732	22-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRGR	3,096	3,332	2,294	2,850	255	2,850	14-
84010	RECEPTION/MEETINGS	0	75	0	75	0	75	0
85710	TRAVEL-OTHER	0	20	0	20	0	20	0
SUBTOTAL *****		3,096	3,427	2,294	2,945	255	2,945	14-
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	0	0	0	750	0	0
92400	REPLCMENT AUTO/TRUCKS	41,368	0	0	0	0	0	0
SUBTOTAL *****		41,368	0	0	0	750	0	0
TOTAL EXPENDITURES *****		264,546	342,296	199,681	324,656	4,872	330,611	3

2046 R&B RM STORMWATER PLANNING

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023	2024	2024	2025	2025	2025	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
LICENSES AND PERMITS								
3320	PERMITS	525	325	325	325	0	325	0
3322	LAND DISTURBANCE PERMIT	1,950	2,000	1,950	2,000	0	2,000	0
SUBTOTAL *****		2,475	2,325	2,275	2,325	0	2,325	0

Resource Management

CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRMNT	0	50	0	0	0	100-
	SUBTOTAL *****	0	50	0	0	0	100-
	TOTAL REVENUES *****	2,475	2,375	2,275	2,325	0	2-
PERSONAL SERVICES							
10100	SALARIES & WAGES	121,894	136,084	132,269	140,098	18,522	9
10110	OVERTIME	1,194	1,389	1,797	1,566	890	66
10200	FICA	9,378	10,196	10,205	10,837	863	6
10300	HEALTH INSURANCE	11,843	14,250	14,251	15,063	2,190	5
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,800	1,800	300	0
10325	DISABILITY INSURANCE	432	474	432	504	41	6
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	107	1,350	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	5	0	0	0
10350	LIFE INSURANCE	132	131	132	131	18	0
10375	DENTAL INSURANCE	769	768	769	768	105	0
10400	WORKERS COMP	4,538	4,052	4,137	3,527	23	12-
10500	401(A) MATCH PLAN	1,190	1,189	1,144	951	122	9
10510	CERF-EMPLOYER PD CONTRIBUTION	2,462	2,638	2,670	2,801	226	6
	SUBTOTAL *****	155,632	172,971	169,718	179,396	23,300	10
MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	18	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	35	0	35	0	0
23000	OFFICE SUPPLIES	301	375	295	350	24	4-
23001	PRINTED MATERIALS	785	800	407	902	17	12
23039	FIELD SUPPLIES	629	975	472	175	0	82-
23350	SPECIAL PROGRAM SUPPLIES	1,459	1,840	1,092	2,450	0	33
23850	UNTAGGED EQUIPMENT & TOOLS	235	300	70	275	750	158
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	100	0	0
26600	SIGNS & SIGN SUPPLIES	1,646	1,500	1,421	1,500	0	0
	SUBTOTAL *****	5,073	5,825	3,757	5,787	791	8
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	275	528	729	639	0	21
37200	REGISTRATION	937	2,388	2,110	2,348	230	2
37220	TRAVEL: TRAINING RELATED	1,032	2,175	929	3,525	0	62
	SUBTOTAL *****	2,244	5,091	3,768	6,512	230	30
UTILITIES							
48000	TELEPHONES	0	0	0	0	54	0
48050	MOBILE DEVICE SERVICE	417	752	521	752	74	0
	SUBTOTAL *****	417	752	521	752	128	5
VEHICLE EXPENSE							
59000	FUEL	290	384	130	372	885	3-
59100	VEHICLE REPAIRS/MAINTENANCE	110	296	200	296	125	0
59105	TIRES	0	25	0	25	13	0
	SUBTOTAL *****	400	705	330	693	1,023	2-
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	111	160	166	200	0	25
	SUBTOTAL *****	111	160	166	200	0	25
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	23	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	2,355	2,579	2,071	2,573	190	0
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	0	261	0
71002	AUTO LIABILITY INS	0	0	0	0	108	0
71100	OUTSOURCED SERVICES	3,865	156,250	153,233	6,250	0	96-
71101	PROFESSIONAL SERVICES	17	600	100	100	0	83-
71700	BUILDING & EQUIP RENTAL CHARGE	75	450	0	250	0	44-
	SUBTOTAL *****	6,335	159,879	155,404	9,173	559	94-
OTHER							
83100	AWARDS	30	75	75	75	0	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	600	700	600	700	0	0
83810	INTERFUND SERVICES USED	1,556	1,625	1,625	1,706	0	4
83815	FACILITIES INTERNAL SERVC CHRG	885	952	918	950	255	0
84010	RECEPTION/MEETINGS	258	1,000	352	1,000	0	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	275	0	275	0	0
85710	TRAVEL-OTHER	0	15	0	15	0	0
86300	TESTING	63	4,250	1,200	4,250	0	0
86910	PY ENCUMBRANCES NOT USED	-209	0	0	0	0	0
	SUBTOTAL *****	3,183	8,892	4,770	8,971	255	1

Resource Management

FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	1,500	1,234	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	375	0
SUBTOTAL *****		0	1,500	1,234	0	375	100-
TOTAL EXPENDITURES *****		173,395	355,775	339,668	211,484	26,661	37-

2081 R&B RM ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	50	0	0	0	0	0	0
SUBTOTAL *****		50	0	0	0	0	0	0
TOTAL REVENUES *****		50	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	73,529	84,600	82,704	86,867	0	87,861	3
10110	OVERTIME	1,620	1,402	1,215	1,460	1,508	2,968	111
10200	FICA	5,695	6,427	6,371	6,757	0	6,757	5
10300	HEALTH INSURANCE	5,523	6,577	6,578	6,963	0	6,963	5
10310	COUNTY HSA CONTRIBUTION	1,044	1,044	1,044	1,044	0	1,044	0
10325	DISABILITY INSURANCE	292	297	242	312	0	312	5
10330	CNTY PD DEPENDENT PREM-HEALTH	1,850	2,202	2,203	2,332	0	2,332	5
10331	CNTY PD DEPENDENT PREM-DENTAL	95	95	96	95	0	95	0
10350	LIFE INSURANCE	81	62	63	62	0	62	0
10375	DENTAL INSURANCE	365	365	366	365	0	365	0
10400	WORKERS COMP	131	134	123	114	0	114	14-
10500	401(A) MATCH PLAN	566	565	544	452	0	566	0
10510	CERF-EMPLOYER PD CONTRIBUTION	596	744	702	690	0	690	7-
SUBTOTAL *****		91,387	104,514	102,251	107,513	1,508	110,129	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	70	0	70	0	70	0
23000	OFFICE SUPPLIES	693	670	621	698	0	698	4
23001	PRINTED MATERIALS	365	838	363	838	0	838	0
23031	CUSTODIAL SUPPLIES	2	60	20	60	0	60	0
23035	REPAIR/MAINTENANCE SUPPLIES	19	62	32	62	0	62	0
23039	FIELD SUPPLIES	1,610	2,225	633	3,045	0	3,045	36
23850	UNTAGGED EQUIPMENT & TOOLS	115	2,150	632	4,050	0	4,050	88
23855	UNTAGGED FURNITURE/FIXTURES	281	435	326	50	0	50	88-
SUBTOTAL *****		3,085	6,510	2,627	8,873	0	8,873	36
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	20	25	20	40	0	40	60
37200	REGISTRATION	168	267	258	279	0	279	4
37220	TRAVEL: TRAINING RELATED	242	200	182	225	0	225	12
SUBTOTAL *****		430	492	460	544	0	544	11
UTILITIES								
48000	TELEPHONES	954	1,416	1,529	1,560	0	1,560	10
48200	ELECTRICITY	2,748	2,796	2,561	2,796	0	2,796	0
SUBTOTAL *****		3,702	4,212	4,090	4,356	0	4,356	3
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	883	1,054	946	1,060	0	1,060	0
60200	EQUIP REPAIRS/MAINTENANCE	0	200	0	200	0	200	0
SUBTOTAL *****		883	1,254	946	1,260	0	1,260	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	17,975	218,539	218,515	78,205	0	278,205	27
71000	NOTARY BONDS	0	0	0	25	0	25	0
71100	OUTSOURCED SERVICES	45,440	60,120	68,320	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	0	0	3,545	0	0
71202	CONTRACTOR COSTS	0	0	0	0	24,728	0	0
SUBTOTAL *****		63,415	278,659	286,835	78,230	28,273	278,230	0

Resource Management

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	58,743	73,218	73,218	89,484	0	89,484	22
84010	RECEPTION/MEETINGS	0	0	235	0	0	0	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
SUBTOTAL *****		58,743	173,218	73,453	189,484	0	189,484	9
TOTAL EXPENDITURES *****		221,645	568,859	470,662	390,260	29,781	592,876	4

2082 R&B RM ENGINEERING

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,750	0	0	0	0	0	0
SUBTOTAL *****		1,750	0	0	0	0	0	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	3,594	0	0	0	0	0	0
SUBTOTAL *****		3,594	0	0	0	0	0	0
TOTAL REVENUES *****		5,344	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	357,942	455,472	383,023	483,898	0	489,815	7
10110	OVERTIME	10	287	0	231	477	708	146
10200	FICA	25,525	34,073	27,679	37,035	0	37,035	8
10300	HEALTH INSURANCE	23,583	37,018	29,031	42,002	0	42,002	13
10310	COUNTY HSA CONTRIBUTION	1,332	1,200	1,316	1,200	0	1,200	0
10325	DISABILITY INSURANCE	1,274	1,602	1,288	1,742	0	1,742	8
10330	CNTY PD DEPENDENT PREM-HEALTH	8,697	10,725	10,726	12,733	0	12,733	18
10331	CNTY PD DEPENDENT PREM-DENTAL	807	809	810	894	0	894	10
10350	LIFE INSURANCE	315	384	322	408	0	408	6
10375	DENTAL INSURANCE	1,874	2,242	1,869	2,381	0	2,381	6
10400	WORKERS COMP	15,586	13,540	12,177	11,591	0	11,591	14-
10500	401(A) MATCH PLAN	2,821	2,776	2,787	2,948	0	3,643	31
10510	CERF-EMPLOYER PD CONTRIBUTION	6,274	8,033	6,384	8,661	0	8,661	7
SUBTOTAL *****		446,040	568,161	477,412	605,724	477	612,813	8
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	0	75	0	75	0
23000	OFFICE SUPPLIES	114	120	110	155	0	155	29
23001	PRINTED MATERIALS	0	136	0	408	0	408	200
23035	REPAIR/MAINTENANCE SUPPLIES	0	100	0	100	0	100	0
23039	FIELD SUPPLIES	17	370	0	370	0	370	0
23850	UNTAGGED EQUIPMENT & TOOLS	14	0	14	0	0	0	0
SUBTOTAL *****		145	801	124	1,108	0	1,108	38
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,654	1,999	1,686	2,377	0	2,377	18
37200	REGISTRATION	2,753	5,691	3,340	5,238	0	5,238	7-
37220	TRAVEL: TRAINING RELATED	2,681	6,407	1,449	4,760	0	4,760	25-
SUBTOTAL *****		7,088	14,097	6,475	12,375	0	12,375	12-
UTILITIES								
48050	MOBILE DEVICE SERVICE	1,583	1,932	1,464	1,932	0	1,932	0
SUBTOTAL *****		1,583	1,932	1,464	1,932	0	1,932	0
VEHICLE EXPENSE								
59000	FUEL	999	1,992	825	1,884	0	1,884	5-
59100	VEHICLE REPAIRS/MAINTENANCE	703	1,200	808	1,200	0	1,200	0
59105	TIRES	23	1,032	600	1,040	0	1,040	0
SUBTOTAL *****		1,725	4,224	2,233	4,124	0	4,124	2-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	150	0	150	0	150	0
SUBTOTAL *****		0	150	0	150	0	150	0

Resource Management

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	803	1,625	215	1,625	0	1,625	0
70100	SOFTWARE SUBSCRIPTIONS	1,673	1,645	1,610	1,708	12,000	13,708	733
71000	NOTARY BONDS	0	0	0	50	0	50	0
71100	OUTSOURCED SERVICES	57,488	1,000	44,937	1,750	0	1,750	75
71118	EASEMENT ACQUISITION COSTS	72	0	0	0	0	0	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	1,800	0	1,800	0	1,800	0
SUBTOTAL *****		60,036	6,070	46,762	6,933	12,000	18,933	212
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	4,423	4,760	3,670	4,275	0	4,275	10-
84300	PUBLIC NOTICE/ADVERTISING SRVC	47	375	0	375	0	375	0
85710	TRAVEL-OTHER	0	30	0	30	0	30	0
SUBTOTAL *****		4,470	5,165	3,670	4,680	0	4,680	9-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	4,500	0	0	4,900	4,900	8
SUBTOTAL *****		0	4,500	0	0	4,900	4,900	9
TOTAL EXPENDITURES *****		521,087	605,100	538,140	637,026	17,377	661,015	9

2142 RM GRANTS (STRMWTR GRANT FND)

214 STORMWATER GRANTS

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	14,773	0	0	0	0	0	0
	SUBTOTAL *****	14,773	0	0	0	0	0	0
	TOTAL REVENUES *****	14,773	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23039	FIELD SUPPLIES	324	0	0	0	0	0	0
	SUBTOTAL *****	324	0	0	0	0	0	0
OTHER								
86910	PY ENCUMBRANCES NOT USED	-554	0	0	0	0	0	0
	SUBTOTAL *****	-554	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	-230	0	0	0	0	0	0

2170 RM GANS RD NETWORK DEVAGMT

217 ROAD DEVELOPMENT AGREEMENTS

217 ROAD DEVELOPMENT AGREEMENTS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	
INTEREST								
3711	INT-OVERNIGHT	142	0	187	0	0	0	0
3712	INT-LONG TERM INVEST	432	0	488	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1,206	0	0	0	0	0	0
SUBTOTAL *****		1,780	0	675	0	0	0	0
TOTAL REVENUES *****		1,780	0	675	0	0	0	0

Decimal values have been truncated.

Road and Bridge Maintenance Operations—Combined Budget Summary

Description of Funding Sources

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

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

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

- Road Maintenance Operations (2040)
- Road Infrastructure Preservation & Rehabilitation (2041) This appropriation consists primarily of contractual services. Although the appropriations and contracts are administered by staff of the Resource Management office, they are included in this section because the purpose of the appropriations is that of infrastructure *maintenance*.
- Fleet Maintenance Operations (2042)
- Traffic/Sign (2043)
- R&B Administration (2044)
- R&B Facilities Maintenance & Custodial (2047)

Revenues to the Road and Bridge Fund include the County's share of the gasoline taxes (County Aid Road Trust funds, or CART funds); the County's share of motor vehicle licensing fees; a portion of the state's vehicle sales taxes; a dedicated property tax; a dedicated one-half cent sales tax, and various other nominal revenues such as right-of-way permit fee revenue, and interest income. Additional information pertaining to the revenues of the Road and Bridge Fund are presented in a separate budget section, Road and Bridge- Other.

Road and Bridge Maintenance Operations Summary

The County's public works maintenance operations are funded solely with the resources of the Road and Bridge Fund. Resources of the Road and Bridge Fund are also used to fund activities that were part of the former Public Works Department, but which have been consolidated within the Resource Management Department.

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2025
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	R&B Road Maintenance	\$ 7,485,416	\$ 7,623,219	\$ 3,574,727	\$ 3,293,877	\$ 580,900	\$ 7,449,504
204	2041	R&B RM Road Infrastructure, Preservation & Rehabilitation	4,726,785	4,294,038	-	5,275,000	-	5,275,000
204	2042	R&B Fleet Maintenance Operations	1,343,803	1,359,411	529,920	1,290,799	9,200	1,829,919
204	2043	R&B Traffic/Sign	148,666	130,309	155,458	24,458	-	179,916
204	2044	R&B Administration	303,373	318,649	350,743	39,833	-	390,576
204	2047	R&B Facilities Maintenance/Grounds	368,709	989,039	-	431,699	-	431,699
Total			\$ 14,376,752	\$ 14,714,665	\$ 4,610,848	\$ 10,355,666	\$ 590,100	\$ 15,556,614

Road and Bridge Maintenance Operations Summary

Personnel Summary

Position Title	Departmental Funding Source							Change
	Full-time Equivalent Positions							
	2023	2024	Dept. 2040	Dept. 2042	Dept. 2043	Dept. 2044	2025 Total	
Director, Road Maintenance Operations	1.00	1.00	-	-	-	1.00	1.00	-
Office Administrator	1.00	1.00	-	-	-	1.00	1.00	-
Maintenance Superintendent	2.00	2.00	2.00	-	-	-	2.00	-
Fleet Operations Superintendent	1.00	1.00	-	1.00	-	-	1.00	-
Field Supervisor	2.00	2.00	2.00	-	-	-	2.00	-
Mechanic	4.00	5.00	-	5.00	-	-	5.00	-
Senior Road Maintenance Worker	20.00	21.00	21.00	-	-	-	21.00	-
Road Maintenance Worker/Apprentice	22.00	21.00	21.00	-	-	-	21.00	-
Senior Sign Maintenance Specialist	1.00	1.00	-	-	1.00	-	1.00	-
Sign Maintenance Specialist	1.00	1.00	-	-	1.00	-	1.00	-
Administrative Coordinator	1.00	1.00	-	-	-	1.00	1.00	-
Administrative Assistant	-	1.00	-	-	-	1.00	1.00	-
Administrative Tech II	1.00	-	-	-	-	-	-	-
Account Specialist	-	-	-	-	-	-	-	-
Maintenance Worker I Pool	-	-	-	-	-	-	-	-
Maintenance Worker II Pool	-	-	-	-	-	-	-	-
GIS Technician I/II	-	-	-	-	-	-	-	-
Mechanic Intern	0.24	0.24	-	0.24	-	-	0.24	-
Temp Sr Road Maint Worker	0.05	0.38	0.77	-	-	-	0.77	0.39
Subtotal	57.29	58.62	46.77	6.24	2.00	4.00	59.01	0.39
Total FTEs	57.29	58.62	46.77	6.24	2.00	4.00	59.01	0.39
Overtime	\$ 124,075	\$ 124,004	\$ 98,990	\$ 20,250	\$ 7,500	\$ 1,314	\$ 128,054	\$ 4,050
Crew Leader	\$ 14,500	\$ 14,500	\$ 6,180	\$ 4,160	\$ 4,160	\$ -	\$ 14,500	\$ -
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 800	\$ 100	\$ 100	\$ -	\$ 1,000	\$ -
Reassignment Pay	\$ 500	\$ 500	\$ 400	\$ 50	\$ 50	\$ -	\$ 500	\$ -

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

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

Mission

The Road & Bridge Maintenance Operations Department is responsible for the upkeep and repair of 775 miles of roads and the associated rights-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

Operations of the department are organized into a North and South District with centralized support provided by an administrative division and a fleet services division.

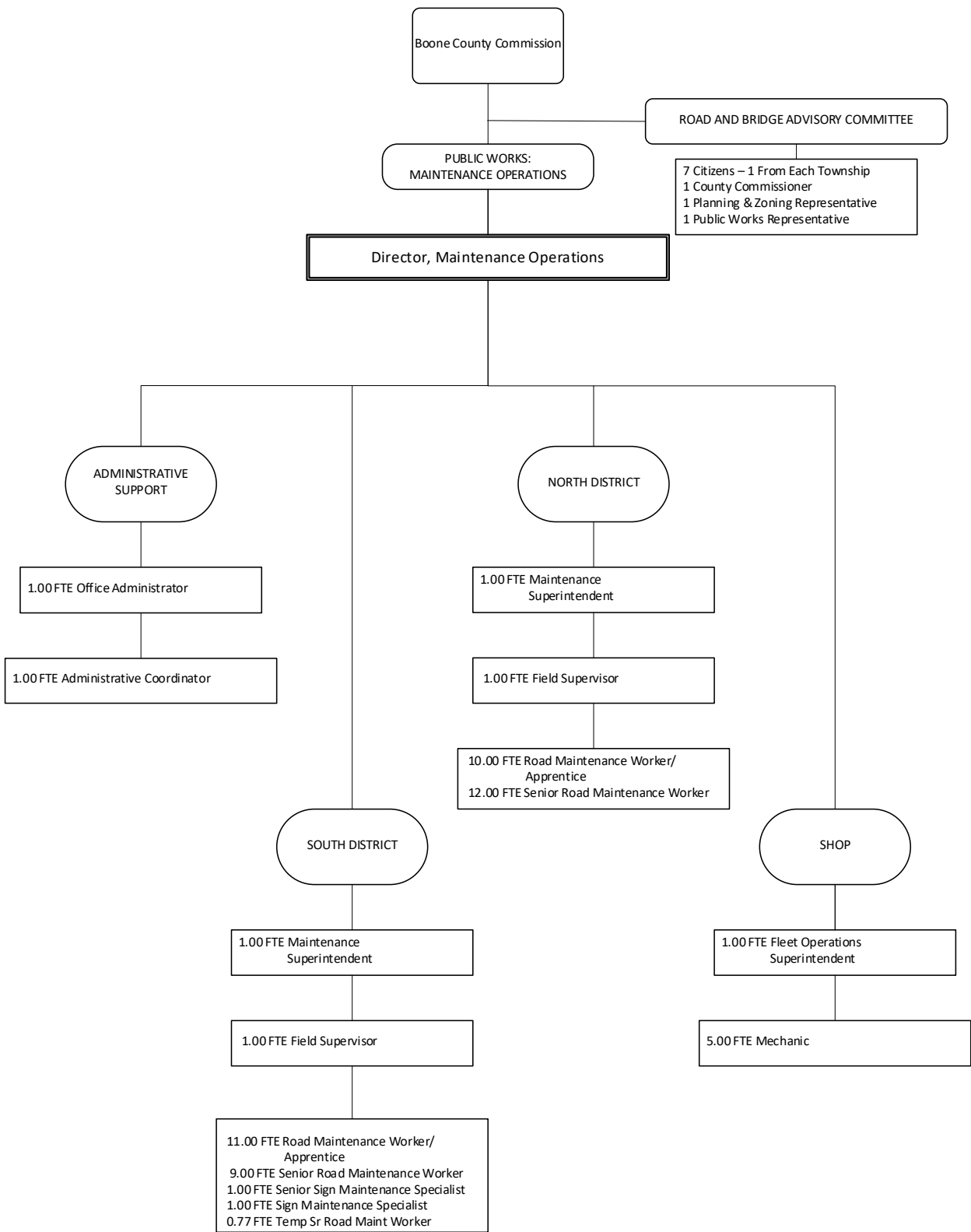
Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2025 include \$11.1 M for Maintenance Operations (which includes \$1.0 M for new and replacement equipment) and \$5.2 M for Infrastructure Preservation and Rehabilitation.

There are no other significant changes in the budget.

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Organizational Chart



Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Annual Budget

2040 R&B ROAD MAINTENANCE

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	28,672	28,672	36,222	36,220	0	36,220	26
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	15,701	0	0	0	0
	SUBTOTAL *****	28,672	28,672	51,923	36,220	0	36,220	26
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	1,700	5,240	1,700	0	1,700	0
3830	SALES	8,903	7,200	10,000	7,000	0	7,000	2-
3835	SALE OF CAPITAL FIXED ASSET	129,800	28,675	100,000	0	27,300	27,300	4-
3836	SALE OF NON-CAPITAL ASSETS	0	5,125	2,500	2,000	0	2,000	60-
3882	RESTITUTION REIMB/SETTLEMENTS	5,100	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	0	1,173	0	0	0	0	100-
	SUBTOTAL *****	143,803	43,873	117,740	10,700	27,300	38,000	13-
OTHER FINANCING SOURCES								
3942	TRADE-IN ALLOWNCE ON CAP ASSET	164,000	80,000	95,000	0	124,980	0	100-
	SUBTOTAL *****	164,000	80,000	95,000	0	124,980	0	100-
	TOTAL REVENUES *****	336,475	152,545	264,663	46,920	152,280	74,220	51-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,749,046	2,398,085	1,996,474	2,496,612	0	2,566,779	7
10110	OVERTIME	11,264	98,990	55,566	0	0	98,990	0
10115	SHIFT DIFFERENTIAL	0	300	0	0	0	300	0
10200	FICA	128,846	199,792	151,462	206,136	0	213,731	6
10300	HEALTH INSURANCE	218,405	359,100	274,372	384,936	0	384,936	7
10310	COUNTY HSA CONTRIBUTION	13,900	19,200	16,450	21,600	0	21,600	12
10325	DISABILITY INSURANCE	6,290	8,632	6,123	8,931	0	9,288	7
10330	CNTY PD DEPENDENT PREM-HEALTH	54,687	61,668	58,665	69,397	0	69,397	12
10331	CNTY PD DEPENDENT PREM-DENTAL	2,614	2,502	2,614	2,613	0	2,613	4
10350	LIFE INSURANCE	2,610	3,312	2,612	3,312	0	3,312	0
10375	DENTAL INSURANCE	14,123	18,480	14,611	18,480	0	18,480	0
10400	WORKERS COMP	103,233	116,761	72,345	99,160	0	103,618	11-
10500	401(A) MATCH PLAN	11,645	23,920	13,350	23,920	0	23,920	0
10510	CERF-EMPLOYER PD CONTRIBUTION	28,402	41,405	34,494	43,178	0	45,163	9
10800	UNIFORM ALLOWANCE	9,000	12,600	9,600	0	0	12,600	0
	SUBTOTAL *****	2,354,065	3,364,747	2,708,738	3,378,275	0	3,574,727	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	704	0	0	0	0	0	0
23035	REPAIR/MAINTENANCE SUPPLIES	44	0	0	0	0	0	0
23036	SAFETY SUPPLIES & EQUIPMENT	16,368	20,080	20,080	20,360	0	20,360	1
23850	UNTAGGED EQUIPMENT & TOOLS	8,270	5,325	5,325	5,500	0	5,500	3
23860	VEHICLE EQUIPMENT <\$1000	0	0	7,250	0	8,000	0	0
26000	PAVEMENT REPAIRS MATERIAL	325,871	489,000	489,000	489,000	0	489,000	0
26200	ROCK	1,082,607	1,225,000	1,748,000	1,747,958	0	1,747,958	42
26201	ROCK-VENDOR HAULED	0	26,500	89,310	26,500	0	26,500	0
26300	MATERIAL & CHEMICAL SUPP.	98,106	155,500	55,000	158,000	0	158,000	1
26301	SRFACE STABILIZATION MTRL	140,423	156,000	169,750	130,000	0	130,000	16-
26302	ROAD SALT	83,063	228,210	0	180,000	0	180,000	21-
26400	ROAD OIL	10,818	10,000	10,000	10,200	0	10,200	2
26420	CULVERTS	176,528	331,000	90,000	135,000	0	135,000	59-
	SUBTOTAL *****	1,942,802	2,646,615	2,683,715	2,902,518	8,000	2,902,518	10
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	382	856	1,196	1,196	0	1,196	39
37200	REGISTRATION	6,405	9,050	9,050	12,400	0	12,400	37
37220	TRAVEL: TRAINING RELATED	2,824	4,175	4,100	8,375	0	8,375	100
	SUBTOTAL *****	9,611	14,081	14,346	21,971	0	21,971	56
UTILITIES								
48002	DATA COMMUNICATIONS	4,453	4,670	4,670	4,670	0	4,670	0
48050	MOBILE DEVICE SERVICE	12,641	15,396	15,350	18,168	0	18,168	18
48300	WATER	0	250	0	250	0	250	0
48400	SOLID WASTE	550	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	17,644	21,516	21,220	24,288	0	24,288	13

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	798,634	833,300	813,500	170,000	0	170,000 79-
71600	EQUIP LEASES & METER CHRG	0	100	0	100	0	100 0
71700	BUILDING & EQUIP RENTAL CHARGE	2,970	7,500	4,000	22,500	0	22,500 200
SUBTOTAL *****		801,604	840,900	817,500	192,600	0	192,600 77-
OTHER							
86300	TESTING	1,122	2,500	1,500	2,500	0	2,500 0
86800	EMERGENCY	0	150,000	0	150,000	0	150,000 0
SUBTOTAL *****		1,122	152,500	1,500	152,500	0	152,500 0
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	99,149	110,200	110,200	0	224,000	224,000 103
92300	REPLCMENT MACH & EQUIP	609,331	1,185,295	926,000	0	479,843	86,900 92-
92400	REPLCMENT AUTO/TRUCKS	1,650,089	360,000	340,000	0	270,000	270,000 25-
SUBTOTAL *****		2,358,569	1,655,495	1,376,200	0	973,843	580,900 65-
TOTAL EXPENDITURES *****		7,485,417	8,695,854	7,623,219	6,672,152	981,843	7,449,504 14-

2041 R&B RM RD INFRSTR REHAB/PRSVN

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	18,267	677,000	637,672	0	0	0	100-
	SUBTOTAL *****	18,267	677,000	637,672	0	0	0	100-
	TOTAL REVENUES *****	18,267	677,000	637,672	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	943,685	735,000	675,456	360,000	75,000	435,000	40-
71101	PROFESSIONAL SERVICES	11,783	70,000	102,965	160,000	0	160,000	128
71102	ENGINEERING SERVICES	0	170,000	0	80,000	0	80,000	52-
71106	CONTRACTED SERVICES	64,139	677,000	659,894	0	0	0	100-
71118	EASEMENT ACQUISITION COSTS	0	50,000	33	50,000	0	50,000	0
71202	CONTRACTOR COSTS	3,728,934	3,550,000	2,858,558	4,550,000	0	4,550,000	28
	SUBTOTAL *****	4,748,541	5,252,000	4,296,906	5,200,000	75,000	5,275,000	0
OTHER								
86910	PY ENCUMBRANCES NOT USED	-21,756	0	-2,868	0	0	0	0
	SUBTOTAL *****	-21,756	0	-2,868	0	0	0	0
	TOTAL EXPENDITURES *****	4,726,785	5,252,000	4,294,038	5,200,000	75,000	5,275,000	0

2042 R&B FLEET & EQP MTC OPERATIONS

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	12,550	36,800	36,825	0	36,825	193
	SUBTOTAL *****	0	12,550	36,800	36,825	0	36,825	193
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	25,219	28,500	28,500	38,500	0	38,500	35
3835	SALE OF CAPITAL FIXED ASSET	0	5,500	0	0	0	0	100-
	SUBTOTAL *****	25,219	34,000	28,500	38,500	0	38,500	13
	TOTAL REVENUES *****	25,219	46,550	65,300	75,325	0	75,325	62

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

PERSONAL SERVICES								
10100	SALARIES & WAGES	265,912	361,997	327,710	380,532	0	387,591	7
10110	OVERTIME	5,698	16,200	13,120	20,250	0	20,250	25
10115	SHIFT DIFFERENTIAL	0	84	0	0	0	0	100-
10200	FICA	20,090	28,058	25,185	30,659	0	30,659	9
10300	HEALTH INSURANCE	31,543	47,880	42,021	48,024	0	48,024	0
10310	COUNTY HSA CONTRIBUTION	4,700	4,800	6,550	7,200	0	7,200	50
10325	DISABILITY INSURANCE	571	1,222	1,199	1,329	0	1,329	8
10330	CNTY PD DEPENDENT PREM-HEALTH	5,441	7,323	5,954	6,303	0	6,303	13-
10331	CNTY PD DEPENDENT PREM-DENTAL	351	368	369	368	0	368	0
10350	LIFE INSURANCE	207	432	377	432	0	432	0
10375	DENTAL INSURANCE	2,045	2,520	2,100	2,100	0	2,100	16-
10400	WORKERS COMP	9,707	7,210	5,160	8,665	0	8,665	20
10500	401(A) MATCH PLAN	2,810	3,900	3,100	3,120	0	3,900	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,884	7,256	8,403	8,974	0	8,974	23
10800	UNIFORM ALLOWANCE	3,300	3,300	3,300	0	0	4,125	25
SUBTOTAL *****		359,259	492,550	444,548	517,956	0	529,920	8
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	620	776	776	0	776	25
23035	REPAIR/MAINTENANCE SUPPLIES	130,269	170,675	170,000	173,880	0	173,880	1
23036	SAFETY SUPPLIES & EQUIPMENT	1,078	1,395	1,395	1,500	0	1,500	7
23037	SHOP SUPPLIES	24,280	10,000	15,000	16,750	0	16,750	67
23305	UNIFORM MAINTENANCE	126	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	8,854	24,160	14,000	16,750	0	16,750	30-
SUBTOTAL *****		164,607	206,850	201,171	209,656	0	209,656	1
DUES TRAVEL & TRAINING								
37200	REGISTRATION	1,234	4,400	4,650	7,880	0	7,880	79
37220	TRAVEL: TRAINING RELATED	0	1,500	1,650	4,500	0	4,500	200
SUBTOTAL *****		1,234	5,900	6,300	12,380	0	12,380	110
UTILITIES								
48050	MOBILE DEVICE SERVICE	1,228	1,230	1,230	1,230	0	1,230	0
48400	SOLID WASTE	0	0	0	1,500	0	1,500	0
SUBTOTAL *****		1,228	1,230	1,230	2,730	0	2,730	122
VEHICLE EXPENSE								
59000	FUEL	486,376	599,875	480,000	649,750	0	649,750	8
59025	VEHICLE TITLE/LICENSE/PLATES	0	310	310	258	0	258	16-
59050	ENGINE FLUIDS	42,233	53,575	52,000	56,325	0	56,325	5
59100	VEHICLE REPAIRS/MAINTENANCE	134,709	135,100	135,100	136,450	0	136,450	1
59105	TIRES	86,597	130,000	130,000	130,000	0	130,000	0
SUBTOTAL *****		749,915	918,860	797,410	972,783	0	972,783	6
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	24,151	75,000	50,000	74,500	0	74,500	0
SUBTOTAL *****		24,151	75,000	50,000	74,500	0	74,500	1-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	9,139	8,400	8,400	9,300	0	9,300	10
71101	PROFESSIONAL SERVICES	0	1,000	100	1,000	0	1,000	0
71526	DISPOSAL SERVICES	1,175	1,500	1,500	1,500	0	1,500	0
71600	EQUIP LEASES & METER CHRG	0	100	100	100	0	100	0
SUBTOTAL *****		10,314	11,000	10,100	11,900	0	11,900	8
OTHER								
83155	MEMBERSHIP FEE (SAMS, ETC)	500	500	500	500	0	500	0
86300	TESTING	1,861	4,600	4,600	6,350	0	6,350	38
86910	PY ENCUMBRANCES NOT USED	-500	0	0	0	0	0	0
SUBTOTAL *****		1,861	5,100	5,100	6,850	0	6,850	34
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	31,235	22,590	22,142	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	43,000	0	0	9,200	9,200	78-
SUBTOTAL *****		31,235	65,590	22,142	0	9,200	9,200	86-
TOTAL EXPENDITURES *****		1,343,804	1,782,080	1,538,001	1,808,755	9,200	1,829,919	3

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

2043 R&B TRAFFIC/SIGN

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	3,112	0	0	0	0	0	0
3830	SALES	4,960	4,000	1,000	4,000	0	4,000	0
	SUBTOTAL *****	8,072	4,000	1,000	4,000	0	4,000	0
	TOTAL REVENUES *****	8,072	4,000	1,000	4,000	0	4,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	96,379	111,247	93,465	109,122	0	111,121	0
10110	OVERTIME	434	7,500	1,711	7,500	0	7,500	0
10200	FICA	7,405	8,734	7,224	8,921	0	8,921	2
10300	HEALTH INSURANCE	13,380	16,380	13,230	18,528	0	18,528	13
10310	COUNTY HSA CONTRIBUTION	0	1,200	850	0	0	0	100-
10325	DISABILITY INSURANCE	309	368	346	377	0	377	2
10350	LIFE INSURANCE	144	144	144	144	0	144	0
10375	DENTAL INSURANCE	840	840	665	840	0	840	0
10400	WORKERS COMP	5,155	5,103	4,080	4,291	0	4,291	15-
10500	401(A) MATCH PLAN	1,300	1,300	800	1,040	0	1,040	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,948	2,046	1,764	2,096	0	2,096	2
10800	UNIFORM ALLOWANCE	600	600	600	0	0	600	0
	SUBTOTAL *****	127,894	155,462	124,879	152,859	0	155,458	0
MATERIALS & SUPPLIES								
23036	SAFETY SUPPLIES & EQUIPMENT	768	550	550	550	0	550	0
23850	UNTAGGED EQUIPMENT & TOOLS	656	1,050	500	1,050	0	1,050	0
26300	MATERIAL & CHEMICAL SUPP.	2,727	3,300	1,900	3,300	0	3,300	0
26600	SIGNS & SIGN SUPPLIES	16,108	19,036	17,000	19,036	0	19,036	0
	SUBTOTAL *****	20,259	23,936	19,950	23,936	0	23,936	0
UTILITIES								
48002	DATA COMMUNICATIONS	278	276	280	288	0	288	4
48050	MOBILE DEVICE SERVICE	234	282	234	234	0	234	17-
	SUBTOTAL *****	512	558	514	522	0	522	6-
	TOTAL EXPENDITURES *****	148,665	179,956	145,343	177,317	0	179,916	0

2044 R&B ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	0	17,585	0	0	0	0
	SUBTOTAL *****	0	0	17,585	0	0	0	0
	TOTAL REVENUES *****	0	0	17,585	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	222,320	269,850	228,629	270,859	0	275,427	2
10110	OVERTIME	258	1,314	0	1,314	0	1,314	0
10200	FICA	16,400	20,066	16,919	20,821	0	20,821	3
10300	HEALTH INSURANCE	22,902	32,760	23,940	33,276	0	33,276	1
10310	COUNTY HSA CONTRIBUTION	2,950	2,400	2,700	3,600	0	3,600	50
10325	DISABILITY INSURANCE	786	939	725	975	0	975	3
10330	CNTY PD DEPENDENT PREM-HEALTH	3,337	4,185	4,186	4,390	0	4,390	4
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	148	147	0	147	0
10350	LIFE INSURANCE	251	288	216	288	0	288	0
10375	DENTAL INSURANCE	1,260	1,680	1,260	1,680	0	1,680	0
10400	WORKERS COMP	4,082	3,582	3,844	3,338	0	3,338	6-
10500	401(A) MATCH PLAN	1,575	2,600	2,025	2,080	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,264	3,030	2,309	2,887	0	2,887	4-
	SUBTOTAL *****	278,532	342,841	286,901	345,655	0	350,743	2

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	77	77	40	0	0	100-
23000	OFFICE SUPPLIES	1,580	2,600	2,600	2,600	0	2,600
23001	PRINTED MATERIALS	15	500	300	500	0	500
23036	SAFETY SUPPLIES & EQUIPMENT	0	1,025	875	875	0	875
23850	UNTAGGED EQUIPMENT & TOOLS	0	400	30	500	0	500
23855	UNTAGGED FURNITURE/FIXTURES	0	1,200	750	0	0	100-
SUBTOTAL *****		1,672	5,802	4,595	4,475	0	4,475
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	191	399	399	429	0	429
37200	REGISTRATION	745	5,725	4,398	5,900	0	5,900
37220	TRAVEL: TRAINING RELATED	2,370	6,425	4,260	6,975	0	6,975
SUBTOTAL *****		3,306	12,549	9,057	13,304	0	13,304
UTILITIES							
48050	MOBILE DEVICE SERVICE	947	949	949	949	0	949
SUBTOTAL *****		947	949	949	949	0	949
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	822	1,405	1,300	1,405	0	1,405
SUBTOTAL *****		822	1,405	1,300	1,405	0	1,405
CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	17,975	18,373	18,515	19,260	0	19,260
71501	PARKING	120	120	120	120	0	120
SUBTOTAL *****		18,095	18,493	18,635	19,380	0	19,380
OTHER							
83200	FEES & COMMISSIONS	0	200	0	200	0	200
84010	RECEPTION/MEETINGS	0	100	100	100	0	100
85710	TRAVEL-OTHER	0	20	0	20	0	20
SUBTOTAL *****		0	320	100	320	0	320
TOTAL EXPENDITURES *****		303,374	382,359	321,537	385,488	0	390,576

2047 R&B FACILITIES MAINT & CUSTODL

204 ROAD & BRIDGE FUND

204 ROAD & BRIDGE FUND								%CHG FROM PY BUD
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	2,726	0	0	0	0	0	0
SUBTOTAL *****		2,726	0	0	0	0	0	0
TOTAL REVENUES *****		2,726	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	4,259	3,300	4,500	4,500	0	4,500	36
23035	REPAIR/MAINTENANCE SUPPLIES	5,477	4,318	6,500	6,500	0	6,500	50
SUBTOTAL *****		9,736	7,618	11,000	11,000	0	11,000	44
UTILITIES								
48000	TELEPHONES	437	0	30	0	0	0	0
48100	NATURAL GAS	14,483	12,635	12,900	14,700	0	14,700	16
48200	ELECTRICITY	24,596	38,750	26,850	29,850	0	29,850	22-
48300	WATER	3,326	5,690	5,820	5,820	0	5,820	2
48400	SOLID WASTE	2,883	4,392	4,392	4,392	0	4,392	0
48450	SOLID WASTE - RECYCLING	1,479	1,356	1,602	1,608	0	1,608	18
48600	SEWER USE	596	855	725	855	0	855	0
48700	LP GAS/BLDG GENERATOR FUEL	4,245	6,500	6,500	6,500	0	6,500	0
SUBTOTAL *****		52,045	70,178	58,819	63,725	0	63,725	9-

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	360	660	660	660	0	660	0
60100	BLDG REPAIRS/MAINTENANCE	8,550	16,000	16,000	16,000	0	16,000	0
60125	CUSTODIAL/JANITORIAL SERV	10,551	30,784	26,000	25,484	0	25,484	17-
60150	PEST CONTROL	530	550	650	650	0	650	18
60200	EQUIP REPAIRS/MAINTENANCE	1,425	3,000	3,000	3,000	0	3,000	0
60400	GROUNDS MAINTENANCE	0	250	0	250	0	250	0
SUBTOTAL *****		21,416	51,244	46,310	46,044	0	46,044	10-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	132,704	2,187	5,730	5,730	0	5,730	162
71526	DISPOSAL SERVICES	0	3,000	0	3,000	0	3,000	0
SUBTOTAL *****		132,704	5,187	5,730	8,730	0	8,730	68
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	200	200	0	200	0	200	0
83815	FACILITIES INTERNAL SERVC CHRG	152,609	872,000	872,000	302,000	0	302,000	65-
SUBTOTAL *****		152,809	872,200	872,000	302,200	0	302,200	65-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	6,790	0	0	0	0	100-
SUBTOTAL *****		0	6,790	0	0	0	0	100-
TOTAL EXPENDITURES *****		368,710	1,013,217	993,859	431,699	0	431,699	57-

Decimal values have been truncated.

Road & Bridge - Other

Department Numbers 2049

Mission

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

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

Budget Highlights

There are no other significant changes to this budget.

Road & Bridge - Other

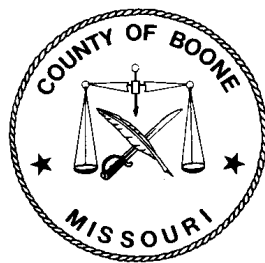
Annual Budget

2049 R&B NON-DEPARTMENTAL

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	1,364,841	1,412,900	1,412,800	1,462,248	0	1,462,248	3
3002	PERSONAL PROPERTY CY	374,537	382,100	358,500	371,048	0	371,048	2-
3003	RAILROAD AND UTILITY CY	25,631	25,100	25,000	25,100	0	25,100	0
3004	REPLACEMENT SURTAX/GEN CY	219,020	200,000	200,000	215,000	0	215,000	7
3011	REAL ESTATE PY	24,670	20,000	20,000	20,000	0	20,000	0
3012	PERSONAL PROPERTY PY	53,260	35,000	35,000	40,000	0	40,000	14
	SUBTOTAL *****	2,061,959	2,075,100	2,051,300	2,133,396	0	2,133,396	3
SALES & USE TAXES								
3110	SALES TAXES	18,508,415	18,466,281	19,425,000	19,813,000	0	19,813,000	7
3115	USE TAX	3,017,252	2,671,476	2,900,000	1,530,000	0	1,530,000	42-
	SUBTOTAL *****	21,525,667	21,137,757	22,325,000	21,343,000	0	21,343,000	1
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	45,000	0	0	0	0	0	0
3445	FINANCIAL INSTITUTION TAX	1,399	3,000	3,000	3,000	0	3,000	0
3450	COUNTY AID ROAD TAX	1,831,906	1,600,000	2,000,000	1,800,000	0	1,800,000	12
3454	MOTOR VEHICLE SALES TAX	440,242	400,000	400,000	400,000	0	400,000	0
3455	MOTOR VEHICLE FEE INCREASES	184,773	175,000	175,000	180,000	0	180,000	2
3491	NATL FOREST PILT	9,664	9,000	9,000	10,000	0	10,000	11
3492	BUREAU OF LAND MGMT PILT	12,472	12,000	12,000	12,000	0	12,000	0
	SUBTOTAL *****	2,525,456	2,199,000	2,599,000	2,405,000	0	2,405,000	9
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	100,000	100,000	0	0	0	100-
3530	INTERNAL SERVICE CHG	0	17,585	17,585	17,585	0	17,585	0
3551	COMMISSIONS-CSRD	10,016	8,500	8,500	9,500	0	9,500	11
	SUBTOTAL *****	10,016	126,085	126,085	27,085	0	27,085	79-
INTEREST								
3710	INTEREST	1,114	550	2,000	1,000	0	1,000	81
3711	INT-OVERNIGHT	84,616	60,000	80,000	52,785	0	52,785	12-
3712	INT-LONG TERM INVEST	262,297	200,000	200,000	327,595	0	327,595	63
3718	INT-SALES TAX	277	0	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	58	25	0	25	0	25	0
3798	INC/DEC IN FV OF INVESTMENTS	689,253	0	0	0	0	0	0
	SUBTOTAL *****	1,037,615	260,575	282,000	381,405	0	381,405	46
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	7,055	0	5,000	5,000	0	5,000	0
	SUBTOTAL *****	7,055	0	5,000	5,000	0	5,000	0
	TOTAL REVENUES *****	27,167,768	25,798,517	27,388,385	26,294,886	0	26,294,886	2
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	300,000	300,000	0	0	300,000	0
71305	CART/MV DISTRIBUTION TO RD DIS	122,572	108,750	108,750	108,750	0	108,750	0
71350	PROPTXDIST-STATUTORY (R&BFUND)	326,402	334,562	350,891	357,909	0	357,909	6
71405	SALESTXDIST-REPLC PROP TX RLCK	1,533,449	1,571,920	1,455,513	1,500,000	0	1,500,000	4-
71451	SALESTXDIST - FORMULA	1,614,302	1,654,660	1,762,448	1,816,000	0	1,816,000	9
71452	SALESTXDIST-APPLICATION	100,563	108,502	115,571	120,000	0	120,000	10
71453	SALESTXDIST-ROAD DISTRICT	158,784	162,753	173,356	179,000	0	179,000	9
	SUBTOTAL *****	3,856,072	4,241,147	4,266,529	4,081,659	0	4,381,659	3
OTHER								
83810	INTERFUND SERVICES USED	690,000	690,000	690,000	1,025,410	0	1,025,410	48
83919	OTO: TO CAPITAL PROJECT FUND	979,750	0	0	0	0	20,580,000	0
86850	CONTINGENCY	0	213,410	0	0	0	0	100-
86882	TIF SALES TAX PAYMENTS	8,765	10,000	9,315	10,000	0	10,000	0
	SUBTOTAL *****	1,678,515	913,410	699,315	1,035,410	0	21,615,410	**
	TOTAL EXPENDITURES *****	5,534,587	5,154,557	4,965,844	5,117,069	0	25,997,069	404

Decimal values have been truncated.



Community Services- Combined Budget Summary

Description of Funding Sources

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

- General Fund (1420)
- Domestic Violence Fund (2030)
- Community Health/Medical (Hospital Lease) Fund (2130)
 - This fund is scheduled to be closed at the end of the current fiscal year. All personnel costs previously charged to this fund have been reallocated between the General Fund and the Community Children's Services Fund. Any remaining balances will be distributed in accordance with applicable policies and procedures. Upon completion of these distributions, the fund will be deactivated and excluded from future budget reports.
- Community Children's Services Fund (2160 and 2161)

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

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

Budget Summary

Fund	Dept	Department Name	2023	2024	2025	2025	2025	2025
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 39,757	\$ 50,771	\$ 157,853	\$ 154,369	\$ 13,880	\$ 326,102
203	2030	Domestic Violence	22,541	23,818	-	23,952	-	23,952
213	2130	Community Health/Medical	44,700	1,492,473	-	604,622	-	604,622
213	2131	Strategic Opportunity-Community Health	797	820	-	-	-	-
213	2132	Program Funding-Community Health	-	93,155	-	-	-	-
216	2160	Community Children's Services	869,662	983,493	563,632	571,521	10,320	1,145,473
216	2161	CCS Funding Opportunities	133,212	476,997	-	650,000	-	650,000
216	2162	Program Funding-CSF	10,879,784	10,500,000	-	14,500,000	-	14,500,000
Total			<u>11,990,453</u>	<u>13,621,527</u>	<u>721,485</u>	<u>16,504,464</u>	<u>24,200</u>	<u>17,250,149</u>

Community Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2023	2024	Full-time Equivalent Positions			2025	
			Dept. 1420	Dept. 2130	Dept. 2160		
Director, Community Services	1.00	1.00	0.20	-	0.80	1.00	-
Deputy Director	1.00	1.00	0.20	-	0.80	1.00	-
Program Manager	1.00	2.00	0.85	-	1.15	2.00	-
Data & Performance Analyst	1.00	1.00	0.15	-	0.85	1.00	-
Program Specialist	2.00	2.00	0.25	-	1.75	2.00	-
Administrative Coordinator	1.00	1.00	0.25	-	0.75	1.00	-
Intern Pool	0.19	0.19	-	-	0.19	0.19	-
Total FTEs	7.19	8.19	1.90	-	6.29	8.19	-

Community Services

Department Numbers 1420, 2030, 2130, 2160, 2161, 2162

Mission

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

Community Services is comprised of the following cost centers:

Community and Social Services (1420): This budget includes amounts appropriated by the County Commission from the General Fund for an allocated portion of administrative expenses of the Community Services Department. The budget also includes appropriations for various service contracts; however, funding for service contracts from this budget is being phased-out over several years such that this budget will eventually reflect appropriations for administrative support only and the appropriations for services will be included in other budgets.

Domestic Violence (2030): The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The revenues consist of a \$10 fee collected on marriage licenses and a \$2 surcharge collected on civil and criminal cases and are accounted for within a special revenue fund. The fees are to be used to provide shelter for victims of domestic violence in accordance with statutory requirements.

Community Health/Medical (Hospital Lease – 2130): This budget accounts for the additional lease compensation received pursuant to the operating lease of Boone Hospital Center which is accounted for within a special revenue fund. The lease agreement ended December 31, 2021. Under the terms of the lease agreement, the County received two components of lease payment. The first and primary component of lease payment is unrestricted as to use and was accounted for within the County’s General Fund (dept. 1190). The second component of lease payment began in 2010 and was restricted to community health purposes and is accounted for within a special revenue fund which is administered by the Community Services Department. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department as well as appropriations for services.

Community Children’s Services Administration (2160): The Community Children’s Services budget accounts for the revenues received from a permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for administering the budget in accordance with the provisions of RSMo 210-861. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department.

Community Services

Community Children's Services (CCS) Funding Opportunities (2161): The Community Children's Services (CCS) Funding Opportunities budget accounts for expenses related to the procurement of services contracts and strategic opportunities contracts for various outside agencies funded from the permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for establishing budget allocations in accordance with the provisions of RSMo 210-861. In general, the monies are used for counseling, family support, and temporary residential services to persons nineteen years of age or less.

Community Children's Services (CCS) Program Funding (2162): The Community Children's Services (CCS) Program Funding budget accounts for expenses related to the procurement of services contracts related to improving the lives of children, youth, and families in Boone County by strategically investing in integrated systems that deliver effective, high-quality services to those in need. Program funding is derived from a permanent one-quarter cent sales tax, which was approved by voters in 2012. The Commission-appointed Board of Directors is responsible for establishing budget allocations in accordance with the provisions of RSMo 210-861.

Budget Highlights

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

The total appropriations from 2015 through 2024 reflect not only the annual revenues expected each year but also the accumulated tax revenues from previous years that were not fully spent. Additionally, lower-than-anticipated utilization rates on various contracts have resulted in actual spending being less than actual revenues, which has created a growing fund balance.

These unspent funds are carried over and remain available for appropriation in future years. When these carry-over funds are appropriated, the total annual appropriation may exceed the revenues collected in that specific year. Despite this, the overall fund remains financially stable and solvent.

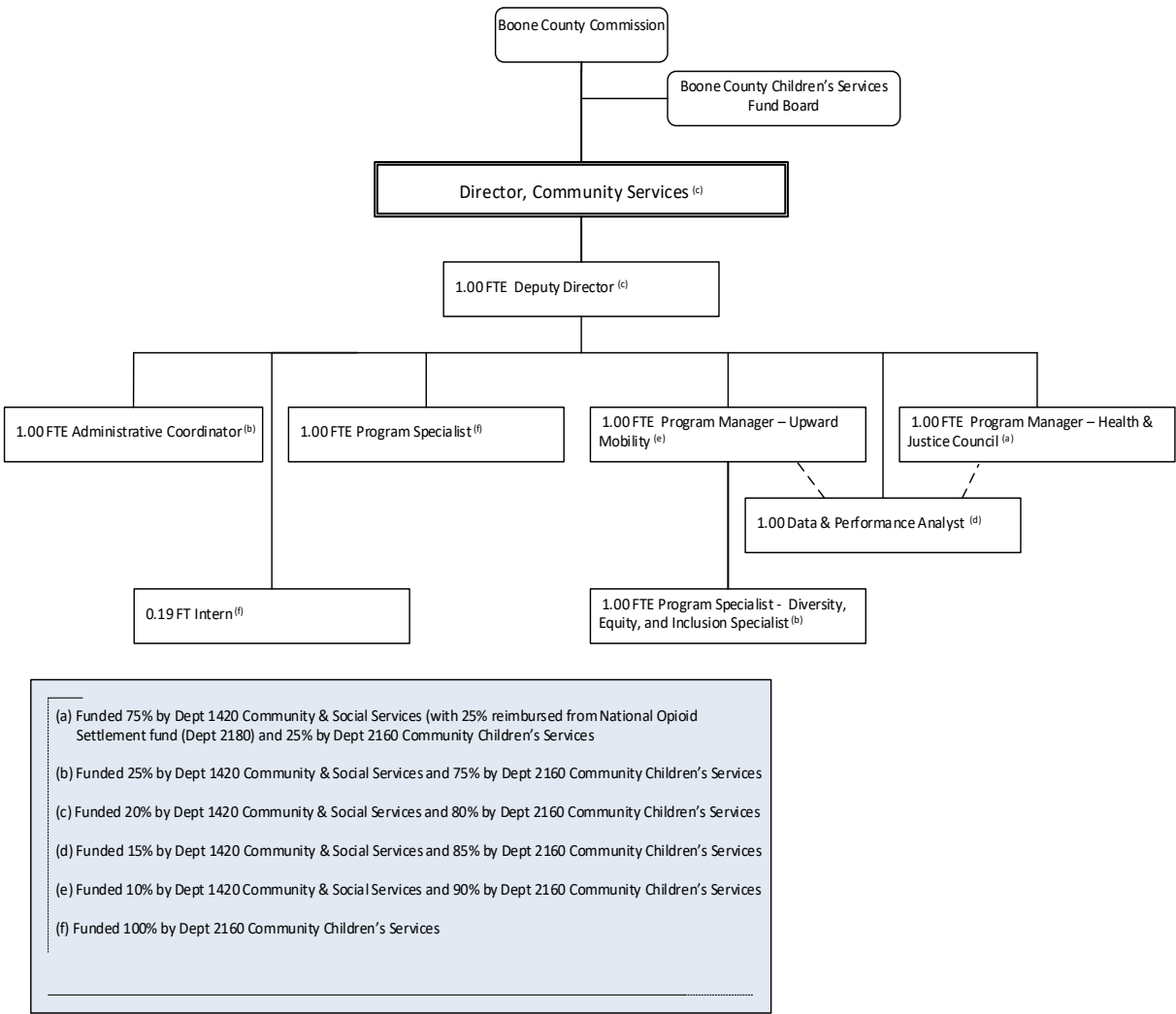
The FY 2025 budget includes substantial appropriations from these accumulated carry-over funds. Over time, as these funds are utilized, the annual appropriations will decrease accordingly, eventually aligning annual appropriations with the revenues collected each year.

The FY 2025 budget also includes all necessary appropriations to support the planned closure of Community Health/Medical (Hospital Lease) Fund. All financial obligations have been accounted for, ensuring a smooth transition and compliance with applicable policies and procedures.

There are no other significant changes to this budget.

Community Services

Organizational Chart



Annual Budget

1420 GF COMMUNITY SERVICES ADMIN

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2023	2024		2025	2025	2025	FROM
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>BUDGET +</u> <u>REVISIONS</u>	<u>2024</u> <u>ESTIMATED</u>	<u>CORE</u> <u>REQUEST</u>	<u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>ADOPTED</u> <u>BUDGET</u>	<u>PY</u> <u>BUD</u>
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	0	19,000	0
3888	NONGOVERNMENTAL GRANT	0	0	32,425	2,905	0	2,905	0
SUBTOTAL *****		0	0	32,425	2,905	0	21,905	0
TOTAL REVENUES *****		0	0	32,425	2,905	0	21,905	0

Community Services

PERSONAL SERVICES							
10100	SALARIES & WAGES	13,310	16,026	14,046	122,523	0	124,664 677
10110	OVERTIME	17	350	23	1,000	0	1,000 185
10200	FICA	742	1,210	819	9,449	0	9,449 680
10300	HEALTH INSURANCE	607	1,323	1,711	17,097	0	17,097 ,192
10310	COUNTY HSA CONTRIBUTION	35	0	65	480	0	480 0
10325	DISABILITY INSURANCE	45	55	56	432	0	432 685
10350	LIFE INSURANCE	17	18	17	136	0	136 655
10375	DENTAL INSURANCE	41	63	85	798	0	798 ,166
10400	WORKERS COMP	23	24	22	157	0	157 554
10500	401(A) MATCH PLAN	143	162	144	988	0	1,235 662
10510	CERF-EMPLOYER PD CONTRIBUTION	267	309	285	2,405	0	2,405 678
SUBTOTAL *****		15,247	19,540	17,273	155,465	0	157,853 708
MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	50	35	64	0	64 28
23000	OFFICE SUPPLIES	357	972	750	1,913	0	1,913 96
23001	PRINTED MATERIALS	688	840	800	1,544	0	1,544 83
23820	COMPUTER HARDWARE <\$1000	116	0	0	0	1,220	1,220 0
23850	UNTAGGED EQUIPMENT & TOOLS	106	230	201	0	112	112 51-
23855	UNTAGGED FURNITURE/FIXTURES	0	330	330	400	0	400 21
SUBTOTAL *****		1,267	2,422	2,116	3,921	1,332	5,253 117
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	2,090	0	1,640	0	1,640 21-
37200	REGISTRATION	509	558	558	4,970	0	4,970 790
37220	TRAVEL: TRAINING RELATED	773	1,000	0	6,160	0	6,160 516
SUBTOTAL *****		1,282	3,648	558	12,770	0	12,770 250
UTILITIES							
48000	TELEPHONES	0	88	81	144	0	144 63
48050	MOBILE DEVICE SERVICE	0	0	0	0	20	20 0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	164	179	179	573	0	573 220
48100	NATURAL GAS	140	240	240	730	0	730 204
48200	ELECTRICITY	530	2,085	2,085	4,808	0	4,808 130
48300	WATER	48	124	124	356	0	356 187
48400	SOLID WASTE	118	302	302	413	0	413 36
48500	STORM WATER UTILITY	0	19	19	58	0	58 205
48600	SEWER USE	64	127	127	125	0	125 1-
SUBTOTAL *****		1,064	3,164	3,157	7,207	20	7,227 128
EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	426	396	396	480	0	480 21
60051	IT EQUIP SERVICE CONTRACT	45	144	144	176	0	176 22
SUBTOTAL *****		471	540	540	656	0	656 21
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	36	125	125	412	0	412 229
70100	SOFTWARE SUBSCRIPTIONS	3,027	4,604	4,604	4,892	0	4,892 6
71100	OUTSOURCED SERVICES	0	0	0	0	140	140 0
71101	PROFESSIONAL SERVICES	13,900	16,000	16,000	16,000	1,500	17,500 9
SUBTOTAL *****		16,963	20,729	20,729	21,304	1,640	22,944 11
OTHER							
83815	FACILITIES INTERNAL SVC CHRG	3,247	3,679	3,679	5,080	0	5,080 38
84010	RECEPTION/MEETINGS	190	1,650	0	2,400	2,188	4,588 178
84300	PUBLIC NOTICE/ADVERTISING SRVC	31	75	75	75	0	75 0
85710	TRAVEL-OTHER	0	240	240	776	0	776 223
86850	CONTINGENCY	0	0	0	0	95,000	95,000 0
SUBTOTAL *****		3,468	5,644	3,994	8,331	97,188	105,519 **

Community Services

FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	9,000	9,000	0
91301	COMPUTER HARDWARE	0	0	0	0	2,000	2,000	0
92000	REPLCMENT OFFICE EQUIP	0	2,558	2,404	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	2,880	2,880	0
SUBTOTAL *****		0	2,558	2,404	0	13,880	13,880	443
TOTAL EXPENDITURES *****		39,762	58,245	50,771	209,654	114,060	326,102	460

2030 DOMESTIC VIOLENCE FND ACTIVITY

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	10,240	10,000	8,410	10,000	0	10,000	0
3567	DOM VIOLENCE FEES-CIR CLK	12,511	12,000	10,906	12,000	0	12,000	0
SUBTOTAL *****		22,751	22,000	19,316	22,000	0	22,000	0
INTEREST								
3711	INT-OVERNIGHT	98	20	93	20	0	20	0
3712	INT-LONG TERM INVEST	310	200	234	50	0	50	75-
3798	INC/DEC IN FV OF INVESTMENTS	860	0	0	0	0	0	0
SUBTOTAL *****		1,268	220	327	70	0	70	68-
TOTAL REVENUES *****		24,019	22,220	19,643	22,070	0	22,070	1-
OTHER								
86900	MISCELLANEOUS	22,541	23,818	23,818	23,818	0	23,952	0
SUBTOTAL *****		22,541	23,818	23,818	23,818	0	23,952	1
TOTAL EXPENDITURES *****		22,541	23,818	23,818	23,818	0	23,952	1

2130 CMTYHLTHFND COMM SERVICES ADMIN

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	21,081	0	0	0	0	100-
SUBTOTAL *****		0	21,081	0	0	0	0	100-
INTEREST								
3711	INT-OVERNIGHT	7,704	1,600	6,170	0	0	0	100-
3712	INT-LONG TERM INVEST	24,041	20,000	20,000	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	65,788	0	0	0	0	0	0
SUBTOTAL *****		97,533	21,600	26,170	0	0	0	100-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	40,465	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	308	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	857	0	117	0	0	0	0
SUBTOTAL *****		1,165	0	40,582	0	0	0	0
TOTAL REVENUES *****		98,698	42,681	66,752	0	0	0	100-

Community Services

PERSONAL SERVICES							
10100	SALARIES & WAGES	36,413	95,441	65,112	0	0	100-
10110	OVERTIME	71	700	51	0	0	100-
10200	FICA	2,790	7,253	4,956	0	0	100-
10300	HEALTH INSURANCE	2,390	11,196	9,458	0	0	100-
10310	COUNTY HSA CONTRIBUTION	233	180	278	0	0	100-
10325	DISABILITY INSURANCE	109	339	257	0	0	100-
10350	LIFE INSURANCE	36	115	83	0	0	100-
10375	DENTAL INSURANCE	156	609	465	0	0	100-
10400	WORKERS COMP	64	151	60	0	0	100-
10500	401(A) MATCH PLAN	361	1,040	707	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	730	1,882	1,449	0	0	100-
SUBTOTAL *****		43,353	118,906	82,876	0	0	100-
MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	1,000	0	0	0	100-
23001	PRINTED MATERIALS	0	500	74	0	0	100-
23820	COMPUTER HARDWARE <\$1000	0	400	296	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	800	217	0	0	100-
SUBTOTAL *****		0	2,700	587	0	0	100-
DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	1,525	288	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	1,000	74	0	0	100-
SUBTOTAL *****		0	2,525	362	0	0	100-
UTILITIES							
48000	TELEPHONES	0	72	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	420	0	0	0	100-
SUBTOTAL *****		0	492	0	0	0	100-
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	36	8	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	890	1,017	0	0	100-
71100	OUTSOURCED SERVICES	0	8,850	6,082	0	0	100-
SUBTOTAL *****		0	9,776	7,107	0	0	100-
OTHER							
83810	INTERFUND SERVICES USED	0	1,733,680	1,400,000	0	0	65-
84010	RECEPTION/MEETINGS	0	500	37	0	0	100-
85710	TRAVEL-OTHER	0	250	0	0	0	100-
SUBTOTAL *****		0	1,734,430	1,400,037	0	0	65-
FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	150	150	0	0	100-
91301	COMPUTER HARDWARE	1,350	1,600	1,354	0	0	100-
SUBTOTAL *****		1,350	1,750	1,504	0	0	100-
TOTAL EXPENDITURES *****		44,703	1,870,579	1,492,473	0	0	68-

2131 CMTYHLTHFND STRATEGIC OPPRTNTY

213 CMNTY HEALTH/MED (HSPTL LEASE)

		2024		2025	2025	2025	%CHG
		2023	BUDGET +	2024	CORE	SUPPLEMENTAL	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	PY
CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	0	21,081	0	0	0	100-
SUBTOTAL *****		0	21,081	0	0	0	100-

Community Services

MISCELLANEOUS							
3880	CONTRIBUTIONS	100,000	0	0	0	0	0
	SUBTOTAL *****	100,000	0	0	0	0	0
	TOTAL REVENUES *****	100,000	21,081	0	0	0	100-
MATERIALS & SUPPLIES							
23350	SPECIAL PROGRAM SUPPLIES	395	0	0	0	0	0
	SUBTOTAL *****	395	0	0	0	0	0
CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	500	4,250	0	0	0	100-
	SUBTOTAL *****	500	4,250	0	0	0	100-
OTHER							
84010	RECEPTION/MEETINGS	2,966	5,168	820	0	0	100-
86850	CONTINGENCY	0	99,470	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-3,064	0	0	0	0	0
	SUBTOTAL *****	-98	104,638	820	0	0	100-
	TOTAL EXPENDITURES *****	797	108,888	820	0	0	100-

2132 CMTYHLTHFND PROGRAM FUNDING

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	155,000	93,155	0	0	0	100-
	SUBTOTAL *****	0	155,000	93,155	0	0	0	100-
	TOTAL EXPENDITURES *****	0	155,000	93,155	0	0	0	100-

2160 CSF COMMUNITY SERVICES ADMIN

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
SALES & USE TAXES								
3110	SALES TAXES	8,786,873	8,765,343	9,222,000	9,406,000	0	9,406,000	7
3115	USE TAX	1,456,604	1,289,678	1,400,000	1,428,000	0	1,428,000	10
	SUBTOTAL *****	10,243,477	10,055,021	10,622,000	10,834,000	0	10,834,000	8
INTEREST								
3711	INT-OVERNIGHT	37,893	8,000	34,665	7,040	0	7,040	12-
3712	INT-LONG TERM INVEST	118,792	90,000	83,980	147,420	0	147,420	63
3718	INT-SALES TAX	131	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	318,376	0	0	0	0	0	0
	SUBTOTAL *****	475,192	98,000	118,645	154,460	0	154,460	58
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	4,661	0	588	0	0	0	0
	SUBTOTAL *****	4,661	0	588	0	0	0	0
	TOTAL REVENUES *****	10,723,330	10,153,021	10,741,233	10,988,460	0	10,988,460	8

Community Services

PERSONAL SERVICES

10100	SALARIES & WAGES	352,768	440,632	415,097	434,654	0	441,703	0
10110	OVERTIME	331	5,950	310	6,000	0	6,000	0
10200	FICA	25,800	33,117	30,426	33,710	0	33,710	1
10300	HEALTH INSURANCE	29,147	42,777	47,436	52,100	0	52,100	21
10310	COUNTY HSA CONTRIBUTION	4,233	4,620	3,908	4,200	0	4,200	9-
10325	DISABILITY INSURANCE	1,202	1,515	1,374	1,543	0	1,543	1
10330	CNTY PD DEPENDENT PREM-HEALTH	8,656	11,906	9,093	8,577	0	8,577	27-
10331	CNTY PD DEPENDENT PREM-DENTAL	446	515	516	478	0	478	7-
10350	LIFE INSURANCE	404	442	433	439	0	439	0
10375	DENTAL INSURANCE	1,915	2,268	2,456	2,562	0	2,562	12
10400	WORKERS COMP	502	692	561	572	0	572	17-
10500	401(A) MATCH PLAN	2,901	3,997	3,125	3,172	0	3,172	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	6,946	8,422	8,322	8,576	0	8,576	1
SUBTOTAL *****		435,251	556,853	523,057	556,583	0	563,632	1

MATERIALS & SUPPLIES

22500	SUBSCRIPTIONS/PUBLICATIONS	60	101	101	97	0	97	3-
23000	OFFICE SUPPLIES	732	2,583	2,322	2,869	0	2,869	11
23001	PRINTED MATERIALS	1,981	2,520	2,142	2,316	0	2,316	8-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	4,000	3,460	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	236	0	0	0	1,830	1,830	0
23850	UNTAGGED EQUIPMENT & TOOLS	215	5,850	5,850	0	168	168	97-
23855	UNTAGGED FURNITURE/FIXTURES	0	670	603	600	0	600	10-
SUBTOTAL *****		3,224	15,724	14,478	5,882	1,998	7,880	50-

DUES TRAVEL & TRAINING

37000	DUES & PROF CERTIFCTN/LICENSE	75	2,010	1,680	2,460	2,000	4,460	121
37200	REGISTRATION	7,126	10,118	8,094	7,456	0	7,456	26-
37220	TRAVEL: TRAINING RELATED	5,821	11,400	9,120	9,240	0	9,240	18-
SUBTOTAL *****		13,022	23,528	18,894	19,156	2,000	21,156	10-

UTILITIES

48000	TELEPHONES	223	177	177	216	0	216	22
48050	MOBILE DEVICE SERVICE	0	0	0	0	30	30	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	873	1,322	1,123	1,347	0	1,347	1
48100	NATURAL GAS	320	550	500	1,095	0	1,095	99
48200	ELECTRICITY	1,212	4,395	1,552	7,212	0	7,212	64
48300	WATER	110	270	130	533	0	533	97
48400	SOLID WASTE	269	588	300	620	0	620	5
48500	STORM WATER UTILITY	0	39	39	87	0	87	123
48600	SEWER USE	147	265	180	188	0	188	29-
SUBTOTAL *****		3,154	7,606	4,001	11,298	30	11,328	49

EQUIP & BLDG MAINTENANCE

60050	EQUIP SERVICE CONTRACT	957	804	804	720	0	720	10-
60051	IT EQUIP SERVICE CONTRACT	91	293	293	264	0	264	9-
SUBTOTAL *****		1,048	1,097	1,097	984	0	984	10-

CONTRACTUAL SERVICES

70050	SOFTWARE SERVICE CONTRACT	73	252	214	617	0	617	144
70100	SOFTWARE SUBSCRIPTIONS	7,297	9,317	9,317	13,588	0	13,588	45
71006	ERRORS & OMISSIONS INS	96	150	61	150	0	150	0
71008	GENERAL LIABILITY INS	517	820	398	630	0	630	23-
71100	OUTSOURCED SERVICES	0	5,600	6,350	0	210	210	96-
71101	PROFESSIONAL SERVICES	459	40,000	0	40,000	0	40,000	0
SUBTOTAL *****		8,442	56,139	16,340	54,985	210	55,195	2-

OTHER

83810	INTERFUND SERVICES USED	388,000	388,603	388,603	447,747	0	447,747	15
83815	FACILITIES INTERNAL SERVC CHR	7,490	8,488	8,488	7,620	0	7,620	10-
84010	RECEPTION/MEETINGS	1,097	3,350	419	3,600	0	3,600	7
85710	TRAVEL-OTHER	352	960	816	1,011	0	1,011	5
86800	EMERGENCY	0	0	0	15,000	0	15,000	0
86910	PY ENCUMBRANCES NOT USED	-88	0	0	0	0	0	0
SUBTOTAL *****		396,851	401,401	398,326	474,978	0	474,978	18

Community Services

FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	8,670	9,000	2,419	0	6,000	33-
92000	REPLCMENT OFFICE EQUIP	0	5,193	4,881	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	4,320	0
SUBTOTAL *****		8,670	14,193	7,300	0	10,320	27-
TOTAL EXPENDITURES *****		869,662	1,076,541	983,493	1,123,866	14,558	6

2161 CSF STRATEGIC OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71106	CONTRACTED SERVICES	262,435	633,000	600,000	500,000	0	500,000	21-
SUBTOTAL *****		262,435	633,000	600,000	500,000	0	500,000	21-
OTHER								
86850	CONTINGENCY	0	17,000	0	150,000	0	150,000	782
86910	PY ENCUMBRANCES NOT USED	-129,223	0	-123,003	0	0	0	0
SUBTOTAL *****		-129,223	17,000	-123,003	150,000	0	150,000	782
TOTAL EXPENDITURES *****		133,212	650,000	476,997	650,000	0	650,000	0

2162 CSF PROGRAM FUNDING

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	31,041	0	172,006	0	0	0	0
SUBTOTAL *****		31,041	0	172,006	0	0	0	0
TOTAL REVENUES *****		31,041	0	172,006	0	0	0	0
CONTRACTUAL SERVICES								
71106	CONTRACTED SERVICES	10,798,953	13,500,000	10,500,000	13,500,000	1,000,000	14,500,000	7
SUBTOTAL *****		10,798,953	13,500,000	10,500,000	13,500,000	1,000,000	14,500,000	7
OTHER								
83810	INTERFUND SERVICES USED	80,831	0	0	0	0	0	0
SUBTOTAL *****		80,831	0	0	0	0	0	0
TOTAL EXPENDITURES *****		10,879,784	13,500,000	10,500,000	13,500,000	1,000,000	14,500,000	7

Decimal values have been truncated.

Public Health Services

Department Number 1410

Mission

The Public Health Services budget provides county funding for the joint operation of the City of Columbia/Boone County Health and Human Services which is administered by the City of Columbia, a result of the 1974 merger of the City of Columbia and Boone County health departments. Services include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, Women, Infants, and Children (WIC) supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County and management of the facility is achieved through a condo association arrangement. The annual operating budget is administered by the City of Columbia and jointly by the City and the County pursuant to an annual intergovernmental agreement.

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

Budget Highlights

This budget reflects the County's portion of annual operating costs for the Health Department. The County's cost-share ratio is 33%, reflecting the estimated average percent of services provided to Boone County residents living outside the city limits of Columbia.

The budgetary increase of \$327,000 is attributable to increased personnel costs within the City of Columbia's budget.

Public Health Services

Annual Budget

1410 PUBLIC HEALTH SERVICES

100 GENERAL FUND								%CHG
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	100	200	200	200	0	200	0
3323	FOOD INSPECTION FEES	70,998	55,000	65,000	55,000	0	55,000	0
	SUBTOTAL *****	71,098	55,200	65,200	55,200	0	55,200	0
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	2,554	15,000	2,500	2,500	0	2,500	83-
	SUBTOTAL *****	2,554	15,000	2,500	2,500	0	2,500	83-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	1,572,057	1,260,941	0	0	604,622	61-
	SUBTOTAL *****	0	1,572,057	1,260,941	0	0	604,622	62-
	TOTAL REVENUES *****	73,652	1,642,257	1,328,641	57,700	0	662,322	60-
CONTRACTUAL SERVICES								
71505	CONDO ASSESSMENT	31,940	33,053	33,052	33,931	0	33,931	2
	SUBTOTAL *****	31,940	33,053	33,052	33,931	0	33,931	3
OTHER								
84200	OTHER CONTRACTS	1,364,738	1,572,057	1,260,941	1,920,385	0	1,920,385	22
84750	PERSONNEL/PROJECT REIMBURSEMNT	20,090	22,200	1,546	0	0	0	100-
	SUBTOTAL *****	1,384,828	1,594,257	1,262,487	1,920,385	0	1,920,385	20
	TOTAL EXPENDITURES *****	1,416,768	1,627,310	1,295,539	1,954,316	0	1,954,316	20

Decimal values have been truncated.

Animal Control

Department Number 1730

Mission

This budget includes appropriations for implementation of the County's animal control ordinance. The County does not operate its own department; instead, services are obtained through a cooperative agreement with the City of Columbia for the joint operation of the City of Columbia/Boone County Health Department.

Budget Highlights

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

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM FY BUD
LICENSES AND PERMITS								
3320	PERMITS	2,125	1,800	1,800	1,800	0	1,800	0
	SUBTOTAL *****	2,125	1,800	1,800	1,800	0	1,800	0
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	0	100	23	100	0	100	0
3502	ANIMAL CONTROL MICROCHIP FEE	0	23	0	23	0	23	0
3515	IMPOUNDMENT FEES	2,565	2,500	2,160	2,500	0	2,500	0
3516	BOARDING FEES	3,800	4,000	5,500	4,000	0	4,000	0
3528	REIMB PERSONNEL/PROJECTS	3,750	6,500	2,500	6,500	0	6,500	0
	SUBTOTAL *****	10,115	13,123	10,183	13,123	0	13,123	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	288,832	214,864	0	0	0	100-
3880	CONTRIBUTIONS	45	0	20	0	0	0	0
	SUBTOTAL *****	45	288,832	214,884	0	0	0	100-
	TOTAL REVENUES *****	12,285	303,755	226,867	14,923	0	14,923	95-
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	447	1,500	813	1,500	0	1,500	0
59105	TIRES	351	0	431	0	0	0	0
	SUBTOTAL *****	798	1,500	1,244	1,500	0	1,500	0
OTHER								
83810	INTERFUND SERVICES USED	295	500	588	650	0	650	30
84200	OTHER CONTRACTS	257,792	288,832	214,864	281,793	0	281,793	2-
	SUBTOTAL *****	258,087	289,332	215,452	282,443	0	282,443	2-
	TOTAL EXPENDITURES *****	258,885	290,832	216,696	283,943	0	283,943	2-

Decimal values have been truncated.

Civic Services

Department Number 1430

Mission

This budget reflects all amounts appropriated by the County Commission for various civic services. The County is required by state statute to provide funding for indigent burials and to provide a minimal level of funding to the Extension Council; all other appropriations are discretionary.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **Central Missouri Humane Society:** This appropriation is in addition to the County's share of the animal control contract with the Humane Society, which is included in the County's Animal Control Budget (see department number 1730)
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount based on historical trends.
- **University Extension Council:** The Council was established pursuant to RSMo 262 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society:** This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.

The FY 2025 budget includes an additional \$5,000 for the Central Missouri Humane Society.

There are no other significant changes to this budget.

Annual Budget

1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3880	CONTRIBUTIONS	2,400	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	2,400	4,000	4,000	4,000	0	4,000	0
	TOTAL REVENUES *****	2,400	4,000	4,000	4,000	0	4,000	0
OTHER								
86610	HUMANE SOCIETY	15,000	15,000	15,000	15,000	5,000	20,000	33
86615	INDIGENT BURIALS	2,400	4,000	4,000	4,000	0	4,000	0
86675	EXTENSION COUNCIL	85,000	85,000	85,000	85,000	0	85,000	0
86689	BOONE CO HISTORICAL SOCIETY	20,000	25,000	25,000	25,000	0	25,000	0
	SUBTOTAL *****	122,400	129,000	129,000	129,000	5,000	134,000	4
	TOTAL EXPENDITURES *****	122,400	129,000	129,000	129,000	5,000	134,000	4

Decimal values have been truncated.

National Opioid Settlement Community Health

Department Number 2180

Mission

The budget includes revenues from payments for the National Opioid Settlement Trust Fund. The county will receive two annual payments, one from the Janssen (Johnson & Johnson) settlement and the other attributable to the settlement with three distributors. Payments are expected to be made over a multi-year period for possibly 10 years or longer. Monies may only be spent for certain allowable uses, primarily pertaining to opioid-related public health activities along with certain law enforcement and criminal justice costs.

Budget Highlights

Annual payments are expected to be \$450,000 in FY 2025. The final year of payments is expected to be 2038.

An interfund services used budget of \$94,000 has been added to the FY 2025 budget to cover the cost of a Re-entry Navigator position and 25% of a Program Manager position. These funds will be moved to the appropriate fund.

Annual Budget

2180 NAT'L OPIOID STLMNT CMNTY HLTH

218 NAT'L OPIOID SETTLEMENT FUND

218 NAT'L OPIOID SETTLEMENT FUND

		2023	2024		2025	2025	2025	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	35	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	127	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	841	0	0	0	0	0	0
	SUBTOTAL *****	1,003	0	0	0	0	0	0
	MISCELLANEOUS							
3882	RESTITUTION REIMB/SETTLEMENTS	68,160	133,340	470,000	450,000	0	450,000	237
	SUBTOTAL *****	68,160	133,340	470,000	450,000	0	450,000	237
	TOTAL REVENUES *****	69,163	133,340	470,000	450,000	0	450,000	237
	OTHER							
83810	INTERFUND SERVICES USED	0	0	0	0	0	94,000	0
	SUBTOTAL *****	0	0	0	0	0	94,000	0
	TOTAL EXPENDITURES *****	0	0	0	0	0	94,000	0

Decimal values have been truncated.

Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

The budget includes appropriations for the following:

- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Show-Me State Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

The FY 2025 budget includes an additional \$5,000 for Regional Economic Development Inc. (REDI) and \$50,000 for a one-time airline revenue guarantee.

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

100 GENERAL FUND								%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	OTHER							
84200	OTHER CONTRACTS	0	0	0	0	0	50,000	0
86685	ECONOMIC DEVELOP-REDI	40,000	45,000	45,000	45,000	5,000	50,000	11
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	0	18,000	0
	SUBTOTAL *****	58,000	63,000	63,000	63,000	5,000	118,000	87
	TOTAL EXPENDITURES *****	58,000	63,000	63,000	63,000	5,000	118,000	87

Decimal values have been truncated.

Boone County Fairground Regional Recreation District

Department Number 2150

Mission

The Boone County Fairground Regional Recreation District Fund was established in 2011 to account for the revenue and expenditures resulting from a one-half cent sales tax imposed by the County Commission on all retail sales within the district's boundaries. Property situated within the district's boundaries includes property solely owned by Boone County and commonly known as the Boone County Fairgrounds; however, the property was transferred to the City of Columbia mid year 2020. The contract authorizing the property transfer was approved via Commission Order #142-2020.

Proceeds of the sales tax are restricted for use on maintenance, repair, and/or improvement of property located within the district. A fund statement is included within the Fund Statement section of the annual budget which reflects estimated total resources available within this special revenue fund.

Prior to the transfer of the property to the City of Columbia, the Boone County Commission was authorized to establish appropriations for the District. Considering the ownership transfer to the City of Columbia, further legal analysis is necessary to determine the legal mechanism(s) for establishing appropriations in accordance with RSMo 67.797.

Budget Highlights

No appropriations have been approved at this time.

Annual Budget

2150 BOCO FAIRGRND REG REC DIST

215 BOCO FAIRGRND REG REC DIST FND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM FY BUD
	SALES & USE TAXES							
3110	SALES TAXES	7,172	8,000	5,345	8,000	0	8,000	0
	SUBTOTAL *****	7,172	8,000	5,345	8,000	0	8,000	0
	INTEREST							
3711	INT-OVERNIGHT	333	100	480	90	0	90	10-
3712	INT-LONG TERM INVEST	1,039	800	1,115	190	0	190	76-
3718	INT-SALES TAX	0	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	2,844	0	0	0	0	0	0
	SUBTOTAL *****	4,216	900	1,595	280	0	280	69-
	TOTAL REVENUES *****	11,388	8,900	6,940	8,280	0	8,280	7-

Decimal values have been truncated.

Coronavirus Fiscal Recovery Funds

Department Number 2982, 2983

Mission

This budget was established mid-year 2020 as a result of receiving Coronavirus Aid, Relief, and Economic Security Act monies, also known as CARES Act monies. The \$21.7 million paid to Boone County was passed through to the County from the State of Missouri. All CARES Act monies were fully expended in 2020 (cost center 2982).

The County received a direct distribution of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) in 2021 and expects to receive a second, and final, distribution in 2022. These monies are also referred to as American Rescue Plan Act (ARPA) monies (cost center 2983).

Budget Highlights

The spending plan for SLFRF funds (2983) has been developed outside of the normal budget process. For more information on the status of these monies, please contact the County Commission.

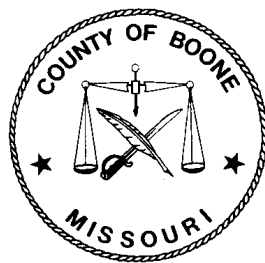
Annual Budget

2983 AMERICAN RESCUE PLAN ACT

298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	2,531,089	14,317,611	8,791,560	4,227,309	0	4,227,309	70-
	SUBTOTAL *****	2,531,089	14,317,611	8,791,560	4,227,309	0	4,227,309	70-
	TOTAL REVENUES *****	2,531,089	14,317,611	8,791,560	4,227,309	0	4,227,309	70-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	220,000	0	11,000	0	0	0	0
	SUBTOTAL *****	220,000	0	11,000	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	2,500,000	2,500,000	2,500,000	2,500,000	0	2,500,000	0
84200	OTHER CONTRACTS	5,000,000	18,922,312	6,280,560	1,727,309	0	1,727,309	90-
	SUBTOTAL *****	7,500,000	21,422,312	8,780,560	4,227,309	0	4,227,309	80-
	TOTAL EXPENDITURES *****	7,720,000	21,422,312	8,791,560	4,227,309	0	4,227,309	80-

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Operating Budgets—

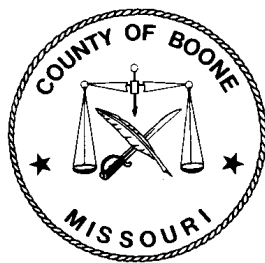
Other Funds

This section contains the County's detailed operating budgets for appropriations, activities, departments, and offices financed from resources other than the County's General Revenue Fund and its various special revenue funds. A description of these funds may be found in the General Information section of this document.

On the following pages, some of the budgets represent a cost center for specific activities, such as a debt service budget that accounts for principal and interest payments for bonds. Other budgets reflect the costs and activities required to operate an entire department, such as Facilities Management and Housekeeping. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by fund type as follows:

- Debt Service Funds
- Internal Service Funds
- Trust Funds



Debt Service Funds

Department Numbers 3060, 3070, 3870, 3880, 3890, 3920, 3930, 3940

Mission

As needed, the County establishes debt service funds to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding debt. The Boone County Treasurer administers these budgets.

Budget Highlights

Debt service payments accounted for in debt service funds include the following:

- 2015 Series Special Obligation Bonds – Emergency Communications Center (Dept. No. 3060)
- 2024 Series Special Obligation Bonds – Law Enforcement Training Center (Dept. No. 3070)
- 2008 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3870)
- 2010A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3880)
- 2010 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3890)
- 2011 Series B General Obligation Bonds-Sewer NID Program (Dept. No. 3920)
- 2016 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3930)
- 2024 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3940)

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document. Also, refer to the Fund Statements for the various debt service funds located in the Fund Statement tab section of this document.

Debt Service Funds

Annual Budget

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

							%CHG
		2023	2024	2024	2025	2025	2025
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET
							FROM
							PY
							BUD
	INTEREST						
3711	INT-OVERNIGHT	815	200	995	425	0	425
3712	INT-LONG TERM INVEST	2,842	2,000	1,900	3,275	0	3,275
3798	INC/DEC IN FV OF INVESTMENTS	7,407	0	0	0	0	0
	SUBTOTAL *****	11,064	2,200	2,895	3,700	0	3,700
							68
	OTHER FINANCING SOURCES						
3917	OTI: FROM SPECIAL REVENUE FUND	869,812	871,062	871,062	871,713	0	871,713
	SUBTOTAL *****	869,812	871,062	871,062	871,713	0	871,713
							0
	TOTAL REVENUES *****	880,876	873,262	873,957	875,413	0	875,413
							0
	OTHER						
84050	DEBT RETIREMENT-PRINCIPAL	615,000	635,000	635,000	655,000	0	655,000
84100	INTEREST EXPENSE	254,494	235,745	235,744	216,395	0	216,395
86900	MISCELLANEOUS	318	318	318	318	0	318
	SUBTOTAL *****	869,812	871,063	871,062	871,713	0	871,713
							0
	TOTAL EXPENDITURES *****	869,812	871,063	871,062	871,713	0	871,713
							0

3070 2024 SERIES SPC OB BONDS-LETC

307 2024 SERIES SPC OB BONDS-LETC

							%CHG
		2023	2024	2024	2025	2025	2025
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET
							FROM
							PY
							BUD
	OTHER FINANCING SOURCES						
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	0	750,000	0	750,000
	SUBTOTAL *****	0	0	0	750,000	0	750,000
							0
	TOTAL REVENUES *****	0	0	0	750,000	0	750,000
							0
	OTHER						
84050	DEBT RETIREMENT-PRINCIPAL	0	0	0	350,000	0	350,000
84100	INTEREST EXPENSE	0	0	0	373,297	0	373,297
86900	MISCELLANEOUS	0	0	0	5,000	0	5,000
	SUBTOTAL *****	0	0	0	728,297	0	728,297
							0
	TOTAL EXPENDITURES *****	0	0	0	728,297	0	728,297
							0

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

							%CHG
		2023	2024	2024	2025	2025	2025
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED
ACCT	DESCRIPTION		REVISIONS		REQUEST	REQUEST	BUDGET
							FROM
							PY
							BUD
	PROPERTY TAXES						
3058	NID PROP TAX PASS THRU-PRINCIP	39,350	39,251	39,647	39,670	0	39,670
3059	NID PROP TAX PASS THRU-INTERST	3,435	2,648	2,648	1,904	0	1,904
	SUBTOTAL *****	42,785	41,899	42,295	41,574	0	41,574
							1-

Debt Service Funds

INTEREST							
3711 INT-OVERNIGHT	582	125	691	110	0	110	12-
3712 INT-LONG TERM INVEST	1,836	2,000	1,413	3,275	0	3,275	63
3798 INC/DEC IN FV OF INVESTMENTS	4,938	0	0	0	0	0	0
SUBTOTAL *****	7,356	2,125	2,104	3,385	0	3,385	59
TOTAL REVENUES *****	50,141	44,024	44,399	44,959	0	44,959	2
OTHER							
84050 DEBT RETIREMENT-PRINCIPAL	59,700	60,700	60,700	61,900	0	61,900	1
84100 INTEREST EXPENSE	6,598	5,443	5,443	4,265	0	4,265	21-
86900 MISCELLANEOUS	1,868	1,569	1,569	1,266	0	1,266	19-
SUBTOTAL *****	68,166	67,712	67,712	67,431	0	67,431	0
TOTAL EXPENDITURES *****	68,166	67,712	67,712	67,431	0	67,431	0

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058 NID PROP TAX PASS THRU-PRINCIP		2,673	2,683	2,683	3,352	0	3,352	24
3059 NID PROP TAX PASS THRU-INTERST		5,674	5,441	5,441	5,283	0	5,283	2-
SUBTOTAL *****		8,347	8,124	8,124	8,635	0	8,635	6
INTEREST								
3710 INTEREST		17	0	77	77	0	77	0
3711 INT-OVERNIGHT		354	70	427	375	0	375	435
3712 INT-LONG TERM INVEST		1,108	800	904	1,310	0	1,310	63
3798 INC/DEC IN FV OF INVESTMENTS		2,931	0	0	0	0	0	0
SUBTOTAL *****		4,410	870	1,408	1,762	0	1,762	103
TOTAL REVENUES *****		12,757	8,994	9,532	10,397	0	10,397	16
OTHER								
84050 DEBT RETIREMENT-PRINCIPAL		3,000	5,000	5,000	5,000	0	5,000	0
84100 INTEREST EXPENSE		9,325	9,125	9,125	8,875	0	8,875	2-
SUBTOTAL *****		12,325	14,125	14,125	13,875	0	13,875	2-
TOTAL EXPENDITURES *****		12,325	14,125	14,125	13,875	0	13,875	2-

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058 NID PROP TAX PASS THRU-PRINCIP		4,546	4,748	4,641	4,787	0	4,787	0
3059 NID PROP TAX PASS THRU-INTERST		1,192	1,063	1,039	894	0	894	15-
SUBTOTAL *****		5,738	5,811	5,680	5,681	0	5,681	2-
INTEREST								
3710 INTEREST		2	0	7	0	0	0	0
3711 INT-OVERNIGHT		70	20	79	20	0	20	0
3712 INT-LONG TERM INVEST		221	200	161	330	0	330	65
3798 INC/DEC IN FV OF INVESTMENTS		569	0	0	0	0	0	0
SUBTOTAL *****		862	220	247	350	0	350	59
TOTAL REVENUES *****		6,600	6,031	5,927	6,031	0	6,031	0

Debt Service Funds

OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	8,300	8,600	8,600	8,700	0	8,700 1
84100	INTEREST EXPENSE	846	722	722	593	0	593 17-
86900	MISCELLANEOUS	1,404	1,363	1,362	1,319	0	1,319 3-
SUBTOTAL *****		10,550	10,685	10,684	10,612	0	10,612 1-
TOTAL EXPENDITURES *****		10,550	10,685	10,684	10,612	0	10,612 1-

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	1,301	1,456	1,352	1,419	0	1,419	2-
3059	NID PROP TAX PASS THRU-INTERST	578	544	508	440	0	440	19-
SUBTOTAL *****		1,879	2,000	1,860	1,859	0	1,859	7-
INTEREST								
3710	INTEREST	1	5	12	5	0	5	0
3711	INT-OVERNIGHT	150	35	175	30	0	30	14-
3712	INT-LONG TERM INVEST	470	370	370	610	0	610	64
3798	INC/DEC IN FV OF INVESTMENTS	1,238	0	0	0	0	0	0
SUBTOTAL *****		1,859	410	557	645	0	645	57
TOTAL REVENUES *****		3,738	2,410	2,417	2,504	0	2,504	4
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	4,000	4,000	4,000	4,000	0	4,000	0
84100	INTEREST EXPENSE	2,050	1,850	1,850	1,650	0	1,650	10-
SUBTOTAL *****		6,050	5,850	5,850	5,650	0	5,650	3-
TOTAL EXPENDITURES *****		6,050	5,850	5,850	5,650	0	5,650	3-

3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

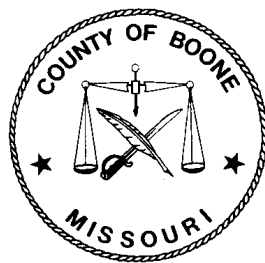
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	19,870	8,924	8,112	8,332	0	8,332	6-
3059	NID PROP TAX PASS THRU-INTERST	5,691	3,420	3,108	2,886	0	2,886	15-
SUBTOTAL *****		25,561	12,344	11,220	11,218	0	11,218	9-
INTEREST								
3710	INTEREST	38	0	29	0	0	0	0
3711	INT-OVERNIGHT	162	20	254	20	0	20	0
3712	INT-LONG TERM INVEST	507	250	540	410	0	410	64
3798	INC/DEC IN FV OF INVESTMENTS	1,361	0	0	0	0	0	0
SUBTOTAL *****		2,068	270	823	430	0	430	59
TOTAL REVENUES *****		27,629	12,614	12,043	11,648	0	11,648	8-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	10,051	10,328	10,328	10,611	0	10,611	2
84100	INTEREST EXPENSE	4,642	4,366	4,366	4,082	0	4,082	6-
SUBTOTAL *****		14,693	14,694	14,694	14,693	0	14,693	0
TOTAL EXPENDITURES *****		14,693	14,694	14,694	14,693	0	14,693	0

Debt Service Funds

3940 2024 SERIES GO BONDS-SEWER NID

394 2024 SERIES GO BONDS-SEWER NID								%CHG
		2023	2024	2024	2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	0	0	0	17,030	0	17,030	0
3059	NID PROP TAX PASS THRU-INTERST	0	0	0	5,675	0	5,675	0
SUBTOTAL *****		0	0	0	22,705	0	22,705	0
TOTAL REVENUES *****		0	0	0	22,705	0	22,705	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	0	0	0	14,100	0	14,100	0
84100	INTEREST EXPENSE	0	0	0	5,345	0	5,345	0
86900	MISCELLANEOUS	0	0	0	3,260	0	3,260	0
SUBTOTAL *****		0	0	0	22,705	0	22,705	0
TOTAL EXPENDITURES *****		0	0	0	22,705	0	22,705	0

Decimal values have been truncated.



Self-Insured Health Insurance

Department Number 6000, 6001, 6002

Mission

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

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

Budget Highlights

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

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

There are no significant changes to this budget.

Annual Budget

6000 SELF-INS HEALTH PPO PLAN

600 SELF INSURED HEALTH PLAN

600	SELF INSURED HEALTH PLAN							%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,183,021	1,625,088	1,504,570	1,741,632	0	1,741,632	7
3531	DEPENDENT INSURANCE PREMIUMS	316,112	402,793	357,640	382,302	0	382,302	5-
3532	RETIREE/COBRA INSUR. PREMIUMS	47,522	0	52,160	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	257,233	329,582	285,780	312,813	0	312,813	5-
3535	EMPLOYEE PAID PREMIUMS-SELF	65,038	86,112	82,320	92,496	0	92,496	7
	SUBTOTAL *****	1,868,926	2,443,575	2,282,470	2,529,243	0	2,529,243	4
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	105	0	83	0	0	0	0
3891	DIVIDENDS/REBATES	164,018	200,000	219,098	200,000	0	200,000	0
	SUBTOTAL *****	164,123	200,000	219,181	200,000	0	200,000	0
TOTAL REVENUES *****		2,033,049	2,643,575	2,501,651	2,729,243	0	2,729,243	3

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	1,249,345	1,412,576	1,422,960	1,565,256	0	1,565,256	10
71055	PRESCRIPTION DRUG CLAIMS	455,500	548,807	573,370	647,908	0	647,908	18
71060	EXCESS LOSS/COVERAGE POLICY	390,241	441,418	419,100	451,073	0	451,073	2
71104	ADMINISTRATIVE SERVICES	136,484	135,949	137,770	134,139	0	134,139	1-
71117	PRESCRIPTION ADMIN FEES	9,356	9,000	8,590	9,000	0	9,000	0
SUBTOTAL *****		2,240,926	2,547,750	2,561,790	2,807,376	0	2,807,376	10
OTHER								
83110	PREVENTIVE CARE INCENTIVE	2,094	15,000	5,690	15,000	0	15,000	0
SUBTOTAL *****		2,094	15,000	5,690	15,000	0	15,000	0
TOTAL EXPENDITURES *****		2,243,020	2,562,750	2,567,480	2,822,376	0	2,822,376	10

6001 SELF-INS HEALTH HIGHDEDHLTHPLN

600 SELF INSURED HEALTH PLAN

		2024		2025		2025		%CHG
		2023	BUDGET +	2024	2025	2025	2025	FROM
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>ACTUAL</u>	<u>REVISIONS</u>	<u>ESTIMATED</u>	<u>CORE REQUEST</u>	<u>SUPPLEMENTAL REQUEST</u>	<u>ADOPTED BUDGET</u>	<u>PY BUD</u>
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,592,110	2,124,360	2,040,210	2,385,192	0	2,385,192	12
3531	DEPENDENT INSURANCE PREMIUMS	255,809	331,625	311,560	353,254	0	353,254	6
3532	RETIREE/COBRA INSUR. PREMIUMS	78,715	0	59,130	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	211,680	271,285	254,060	289,033	0	289,033	6
SUBTOTAL *****		2,138,314	2,727,270	2,664,960	3,027,479	0	3,027,479	11
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	105	0	83	0	0	0	0
3891	DIVIDENDS/REBATES	164,018	200,000	219,098	200,000	0	200,000	0
SUBTOTAL *****		164,123	200,000	219,181	200,000	0	200,000	0
TOTAL REVENUES *****		2,302,437	2,927,270	2,884,141	3,227,479	0	3,227,479	10
CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	906,305	1,034,946	1,123,350	1,235,685	0	1,235,685	19
71055	PRESCRIPTION DRUG CLAIMS	654,819	910,096	471,880	533,224	0	533,224	41-
71060	EXCESS LOSS/COVERAGE POLICY	527,052	606,057	596,960	658,129	0	658,129	8
71104	ADMINISTRATIVE SERVICES	185,655	186,658	197,510	195,714	0	195,714	4
71117	PRESCRIPTION ADMIN FEES	9,296	9,000	7,940	9,000	0	9,000	0
SUBTOTAL *****		2,283,127	2,746,757	2,397,640	2,631,752	0	2,631,752	4-
OTHER								
83110	PREVENTIVE CARE INCENTIVE	3,498	15,000	14,630	15,000	0	15,000	0
SUBTOTAL *****		3,498	15,000	14,630	15,000	0	15,000	0
TOTAL EXPENDITURES *****		2,286,625	2,761,757	2,412,270	2,646,752	0	2,646,752	4-

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

6002 SELF-INS ADMIN & WELLNESS

600 SELF INSURED HEALTH PLAN

600 SELF INSURED HEALTH PLAN								%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTEREST								
3711	INT-OVERNIGHT	10,266	9,326	13,871	13,189	0	13,189	41
3712	INT-LONG TERM INVEST	32,146	30,674	28,197	26,811	0	26,811	12-
3798	INC/DEC IN FV OF INVESTMENTS	84,895	0	0	0	0	0	0
SUBTOTAL *****		127,307	40,000	42,068	40,000	0	40,000	0
TOTAL REVENUES *****		127,307	40,000	42,068	40,000	0	40,000	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	405	450	405	450	0	450	0
SUBTOTAL *****		405	450	405	450	0	450	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	430	600	490	600	0	600	0
71051	OTHER POST-EMPLOYMENT BENEFITS	5,335	50,000	25,000	25,000	0	25,000	50-
71100	OUTSOURCED SERVICES	0	15,590	0	15,590	0	15,590	0
71101	PROFESSIONAL SERVICES	33,900	34,400	34,400	34,400	0	34,400	0
71105	LEGAL SERVICES	0	3,000	0	3,000	0	3,000	0
SUBTOTAL *****		39,665	103,590	59,890	78,590	0	78,590	24-
OTHER								
83200	FEES & COMMISSIONS	1,863	3,000	2,016	3,000	0	3,000	0
SUBTOTAL *****		1,863	3,000	2,016	3,000	0	3,000	0
TOTAL EXPENDITURES *****		41,933	107,040	62,311	82,040	0	82,040	23-

Decimal values have been truncated.

Self-Insured Dental Insurance

Department Number 6010

Mission

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

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

Budget Highlights

There are no significant changes to this budget.

Annual Budget

6010 SELF-INS DENTAL PLAN

601 SELF INSURED DENTAL PLAN

601	SELF INSURED DENTAL PLAN							%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	177,642	199,300	186,340	205,800	0	205,800	3
3531	DEPENDENT INSURANCE PREMIUMS	48,651	50,054	49,400	46,164	0	46,164	7-
3532	RETIREE/COBRA INSUR. PREMIUMS	2,590	0	2,690	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	26,356	26,911	24,580	24,816	0	24,816	7-
SUBTOTAL *****		255,239	276,265	263,010	276,780	0	276,780	0
INTEREST								
3711	INT-OVERNIGHT	1,338	1,000	1,700	880	0	880	12-
3712	INT-LONG TERM INVEST	4,186	4,000	4,000	6,555	0	6,555	63
3798	INC/DEC IN FV OF INVESTMENTS	11,174	0	0	0	0	0	0
SUBTOTAL *****		16,698	5,000	5,700	7,435	0	7,435	49
TOTAL REVENUES *****		271,937	281,265	268,710	284,215	0	284,215	1
CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	259,275	268,041	257,840	296,359	0	296,359	10
71104	ADMINISTRATIVE SERVICES	17,219	18,414	18,220	19,404	0	19,404	5
SUBTOTAL *****		276,494	286,455	276,060	315,763	0	315,763	10
TOTAL EXPENDITURES *****		276,494	286,455	276,060	315,763	0	315,763	10

Decimal values have been truncated.

Facilities and Grounds Services Combined Budget Summary

Description of Funding Sources

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

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

Budget Summary

Fund	Dept	Department Name	2023 Actual	2024 Estimated	2025 Class 1 Personal Services	2025 Classes 2-8 Other Services and Charges	2025 Class 9 Capital Outlay	2025 Total
Facilities Manangement, Housekeeping, Parking & Grounds								
610	6100	FM Building Maintenance	\$ 740,378	\$ 914,013	\$ 543,144	\$ 554,042	\$ 67,400	\$ 1,164,586
610	6101	FM Housekping& Custodial Svcs	497,523	639,302	676,826	71,157	18,300	766,283
610	6102	FM Parking	49,369	141,320	-	75,995	5,000	80,995
610	6104	FM Grounds Maintenance	230,660	334,495	236,464	90,868	25,000	352,332
610	6105	FM Administration	244,976	319,224	367,324	27,830	-	395,154
610	6108	FM Construction Management	-	-	-	92,072	-	92,072
		Subtotal	<u>1,762,906</u>	<u>2,348,354</u>	<u>1,823,758</u>	<u>819,892</u>	<u>115,700</u>	<u>2,759,350</u>
ECC - Facilities Management, Housekeeping & Grounds								
270	2705	911/EM FM Building Maint	433,924	666,572	-	518,197	118,000	636,197
		Subtotal	<u>433,924</u>	<u>666,572</u>	<u>-</u>	<u>518,197</u>	<u>118,000</u>	<u>636,197</u>

Facilities and Grounds Services Summary

Personnel Summary

Position Title	Departmental Funding Source								
	Full-time Equivalent Positions								
	2023	2024	Dept. 6100	Dept. 6101	Dept. 6103	Dept. 6104	Dept. 6105	Dept. 6108	2025 Total
FM Administration									
Director, Facilities Maintenance & Custodial Services	1.00	1.00	-	-	-	-	1.00	-	1.00
Deputy Director of FM	1.00	1.00	-	-	-	-	1.00	-	1.00
Service Coordinator I/II	1.00	1.00	-	-	-	-	1.00	-	1.00
Senior/Administrative Assistant	1.00	1.00	-	-	-	-	1.00	-	1.00
Subtotal	4.00	4.00	-	-	-	-	4.00	-	4.00
FM Building Maintenance									
Maintenance Supervisor	-	1.00	1.00	-	-	-	-	-	1.00
Senior Maintenance Technician	6.00	6.00	7.00	-	-	-	-	-	7.00
Maintenance Technician	-	-	-	-	-	-	-	-	-
Subtotal	6.00	7.00	8.00	-	-	-	-	-	8.00
FM Grounds Maintenance									
Landscape & Turf Supervisor	-	1.00	-	-	-	1.00	-	-	1.00
Maintenance Technician	1.00	-	-	-	-	-	-	-	-
Grounds Maintenance Technician I	2.00	3.00	-	-	-	3.00	-	-	3.00
Subtotal	3.00	4.00	-	-	-	4.00	-	-	4.00
FM Housekeeping/ Custodial Services									
Custodial Supervisor	1.00	1.00	-	1.00	-	-	-	-	1.00
Lead Custodian	-	-	-	1.00	-	-	-	-	1.00
Custodian	9.00	10.00	-	10.00	-	-	-	-	10.00
Subtotal	10.00	11.00	-	12.00	-	-	-	-	12.00
FM Security									
Security Technician	-	-	-	-	1.00	-	-	-	1.00
Subtotal	-	-	-	-	1.00	-	-	-	1.00

Facilities and Grounds Management

Department Numbers 2705, 6100, 6101, 6102, 6103, 6104, 6105, 6108

Mission

The Facilities Management Department provides building and grounds maintenance, housekeeping, security, and parking lot maintenance services for all county-owned facilities other than Road and Bridge Maintenance Operations and the Juvenile Justice Center. Services for these two facilities are administered by each respective administrative authority and the annual operating costs are accounted for within each respective budget.

Responsibilities of the Facilities Management department include the following:

- Administer all repair and maintenance contracts for county buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in county buildings.
- Develop and implement an equipment replacement schedule to maintain optimum operating capacity in all county facilities.
- Maintain parking lots, including parking permit administration.
- Provide routine grounds maintenance services
- Provide maintenance for the various building security systems
- Security

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

Budget Highlights

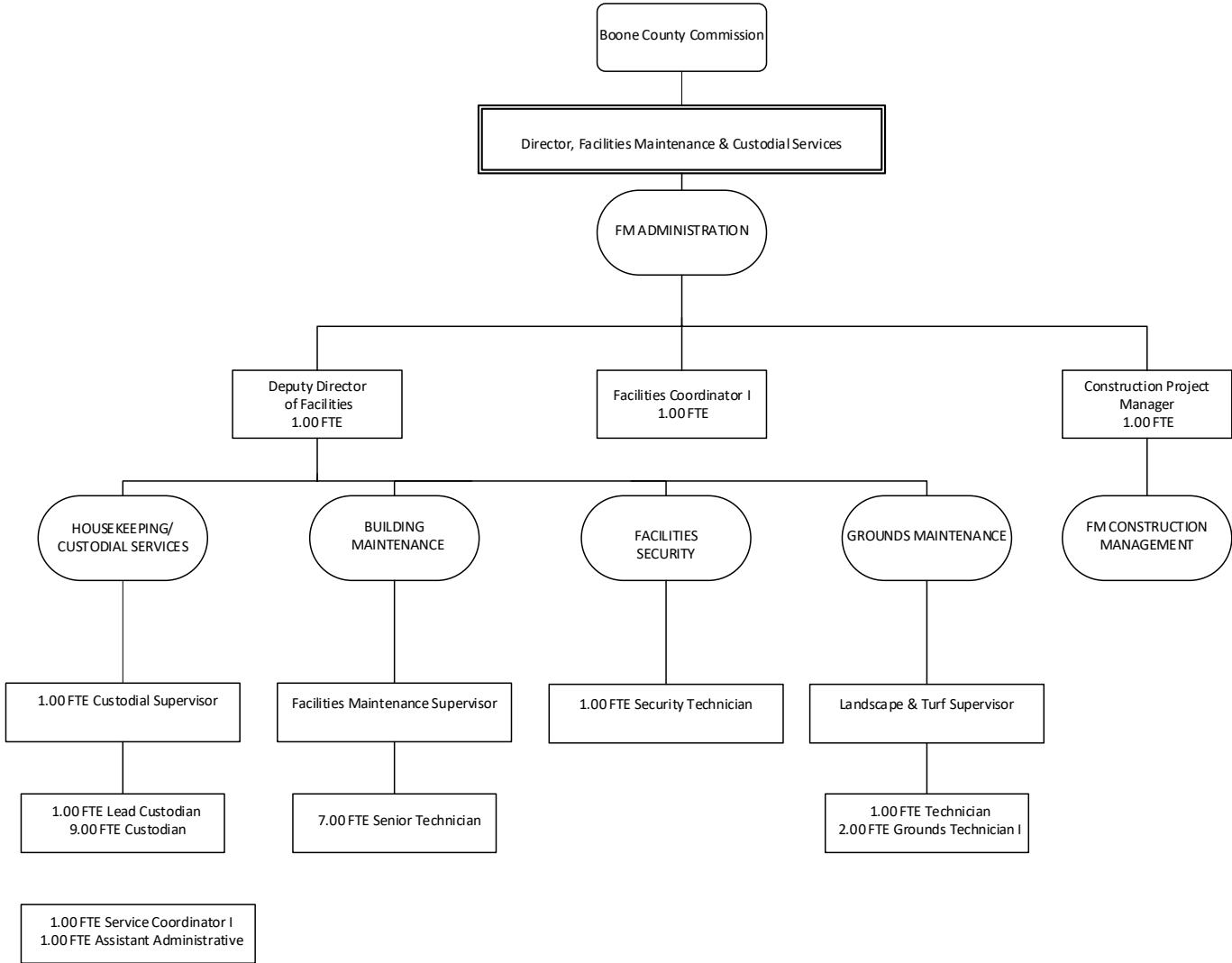
Effective with the 2021 budget, a new cost center (6105) was established to capture operating costs associated with administrative personnel and activities.

The 2022 budget reflects one additional full-time custodian position; in addition, the Lead Custodian position was eliminated and replaced with a Custodial Supervisor position.

The 2025 budget reflects a move of Facilities Security from the IT department to Facilities Management. Plus, one additional full-time custodian position was added. Also, one custodian position was changed to lead custodian and a facilities maintenance technician was moved from the circuit court to facilities management.

Facilities and Grounds Management

Organizational Chart



Facilities and Grounds Management

Annual Budget

2705 911/EM FM BUILDING MAINT

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	2,227	4,000	4,300	4,300	0	4,300	7
23035	REPAIR/MAINTENANCE SUPPLIES	7,233	5,450	5,200	5,500	4,000	9,500	74
23850	UNTAGGED EQUIPMENT & TOOLS	15	500	500	500	0	500	0
26300	MATERIAL & CHEMICAL SUPP.	146	1,100	2,100	2,300	0	2,300	109
26600	SIGNS & SIGN SUPPLIES	23	250	0	250	0	250	0
SUBTOTAL *****		9,644	11,300	12,100	12,850	4,000	16,850	49
UTILITIES								
48000	TELEPHONES	806	816	849	888	0	888	8
48100	NATURAL GAS	536	600	500	540	0	540	10-
48200	ELECTRICITY	103,134	98,004	110,000	111,228	0	111,228	13
48300	WATER	4,685	3,420	3,500	3,648	0	3,648	6
48400	SOLID WASTE	2,252	3,360	3,000	3,120	0	3,120	7-
48500	STORM WATER UTILITY	114	132	120	120	0	120	9-
48600	SEWER USE	1,401	1,536	1,500	1,536	0	1,536	0
48700	LP GAS/BLDG GENERATOR FUEL	2,643	6,650	6,200	6,650	0	6,650	0
SUBTOTAL *****		115,571	114,518	125,669	127,730	0	127,730	12
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,875	15,460	1,700	3,460	0	3,460	77-
60100	BLDG REPAIRS/MAINTENANCE	8,603	5,500	5,000	5,500	9,500	15,000	172
60125	CUSTODIAL/JANITORIAL SERV	500	2,410	800	750	0	750	68-
60150	PEST CONTROL	940	1,454	1,400	1,498	0	1,498	3
60200	EQUIP REPAIRS/MAINTENANCE	4,586	479,950	252,000	11,800	0	11,800	97-
60400	GROUND MAINTENANCE	2,349	5,300	6,000	5,300	0	5,300	0
SUBTOTAL *****		19,853	510,074	266,900	28,308	9,500	37,808	93-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	41,006	21,809	11,000	12,637	0	12,637	42-
71101	PROFESSIONAL SERVICES	39,700	0	0	0	0	0	0
71700	BUILDING & EQUIP RENTAL CHARGE	118	300	250	300	0	300	0
SUBTOTAL *****		80,824	22,109	11,250	12,937	0	12,937	41-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	208,031	250,653	250,653	322,872	0	322,872	28
SUBTOTAL *****		208,031	250,653	250,653	322,872	0	322,872	29
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	115,000	0	0	115,000	115,000	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	3,000	3,000	0
SUBTOTAL *****		0	115,000	0	0	118,000	118,000	3
TOTAL EXPENDITURES *****		433,923	1,023,654	666,572	504,697	131,500	636,197	38-

6100 FM BUILDING MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	946,052	1,186,089	1,186,875	1,764,274	0	1,764,274	48
SUBTOTAL *****		946,052	1,186,089	1,186,875	1,764,274	0	1,764,274	49
INTEREST								
3711	INT-OVERNIGHT	4,371	1,500	6,270	1,320	0	1,320	12-
3712	INT-LONG TERM INVEST	13,631	12,500	14,345	20,475	0	20,475	63
3798	INC/DEC IN FV OF INVESTMENTS	36,974	0	0	0	0	0	0
SUBTOTAL *****		54,976	14,000	20,615	21,795	0	21,795	56
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	300	0	300	0	300	0
3871	CERF EMPLOYER CONTRIBUTION REF	2,861	0	4,350	0	0	0	0
SUBTOTAL *****		2,861	300	4,350	300	0	300	0
TOTAL REVENUES *****		1,003,889	1,200,389	1,211,840	1,786,369	0	1,786,369	49

Facilities and Grounds Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	270,178	351,981	310,888	390,741	41,891	398,617	13
10110	OVERTIME	4,120	4,910	13,750	5,930	0	5,930	20
10111	OVERTIME 1.0	0	1,256	0	0	0	1,200	4-
10118	ON-CALL/CALL-BACK PAY	1,286	0	1,275	0	0	1,300	0
10120	HOLIDAY WORKED	329	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	34	125	0	125	0	125	0
10200	FICA	20,399	26,278	24,262	30,354	3,205	30,354	15
10300	HEALTH INSURANCE	39,456	55,296	52,199	67,812	9,264	67,812	22
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	4,650	6,000	0	6,000	25
10325	DISABILITY INSURANCE	752	1,217	927	1,406	151	1,406	15
10330	CNTY PD DEPENDENT PREM-HEALTH	4,645	5,690	5,691	5,994	0	5,994	5
10331	CNTY PD DEPENDENT PREM-DENTAL	221	220	221	220	0	220	0
10350	LIFE INSURANCE	352	504	456	576	72	576	14
10375	DENTAL INSURANCE	2,520	2,940	2,760	3,360	420	3,360	14
10400	WORKERS COMP	8,692	8,467	7,122	7,576	980	7,576	10-
10500	401(A) MATCH PLAN	1,560	3,770	2,375	4,160	650	4,160	10
10510	CERF-EMPLOYER PD CONTRIBUTION	5,531	6,769	6,211	7,814	838	7,814	15
10800	UNIFORM ALLOWANCE	600	700	700	0	200	700	0
SUBTOTAL *****		365,475	474,923	433,487	532,068	57,671	543,144	14
MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	57,890	49,100	50,000	63,500	0	63,500	29
23036	SAFETY SUPPLIES & EQUIPMENT	965	1,000	1,200	1,200	0	1,200	20
23300	UNIFORMS	803	1,300	2,000	0	150	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	5,873	4,400	4,400	4,200	5,230	8,900	102
23860	VEHICLE EQUIPMENT <\$1000	100	300	300	300	0	300	0
26300	MATERIAL & CHEMICAL SUPP.	297	700	200	500	0	500	28-
26600	SIGNS & SIGN SUPPLIES	213	240	200	240	0	240	0
SUBTOTAL *****		66,141	57,040	58,300	69,940	5,380	74,640	31
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	3,700	2,000	700	0	700	81-
37220	TRAVEL: TRAINING RELATED	0	650	0	650	0	650	0
SUBTOTAL *****		0	4,350	2,000	1,350	0	1,350	69-
UTILITIES								
48000	TELEPHONES	3,598	3,600	3,600	3,600	0	3,600	0
48050	MOBILE DEVICE SERVICE	4,963	7,500	6,000	9,840	1,080	9,840	31
48100	NATURAL GAS	2,206	3,240	3,000	3,240	0	3,240	0
48200	ELECTRICITY	412	480	450	480	0	480	0
48300	WATER	103	120	120	120	0	120	0
48700	LP GAS/BLDG GENERATOR FUEL	0	600	0	600	0	600	0
SUBTOTAL *****		11,282	15,540	13,170	17,880	1,080	17,880	15
VEHICLE EXPENSE								
59000	FUEL	4,279	6,600	6,000	6,600	0	6,600	0
59100	VEHICLE REPAIRS/MAINTENANCE	457	2,000	2,000	2,208	0	2,208	10
59105	TIRES	1,797	2,580	0	2,580	0	2,580	0
SUBTOTAL *****		6,533	11,180	8,000	11,388	0	11,388	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	12,920	36,700	33,000	16,008	0	16,008	56-
60100	BLDG REPAIRS/MAINTENANCE	71,947	91,735	100,000	98,600	11,800	110,400	20
60200	EQUIP REPAIRS/MAINTENANCE	131,251	138,643	140,000	181,600	0	181,600	30
SUBTOTAL *****		216,118	267,078	273,000	296,208	11,800	308,008	15
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	5,087	6,000	5,596	18,000	0	18,000	200
71100	OUTSOURCED SERVICES	10,375	23,600	22,000	28,585	0	28,585	21
71211	A/E FEES	8,950	8,000	0	10,000	0	10,000	25
71526	DISPOSAL SERVICES	1,037	1,050	800	1,050	0	1,050	0
71700	BUILDING & EQUIP RENTAL CHARGE	1,356	1,000	1,400	1,400	0	1,400	40
SUBTOTAL *****		26,805	39,650	29,796	59,035	0	59,035	49
OTHER								
83810	INTERFUND SERVICES USED	377	1,416	1,400	1,560	0	1,560	10
83815	FACILITIES INTERNAL SERVC CHR	47,649	57,965	57,965	72,181	0	72,181	24
86800	EMERGENCY	0	8,000	0	8,000	0	8,000	0
SUBTOTAL *****		48,026	67,381	59,365	81,741	0	81,741	21

Facilities and Grounds Management

FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	7,400	7,400	0
91400	AUTO/TRUCKS	0	35,000	33,095	0	60,000	60,000	71
92300	REPLCMENT MACH & EQUIP	0	3,857	3,800	0	0	0	100-
SUBTOTAL *****		0	38,857	36,895	0	67,400	67,400	73
TOTAL EXPENDITURES *****		740,380	975,999	914,013	1,069,610	143,331	1,164,586	19

6101 FM HOUSEKPING & CUSTODIAL SVCS

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	516,183	688,584	688,584	761,003	0	761,003	10
SUBTOTAL *****		516,183	688,584	688,584	761,003	0	761,003	11
TOTAL REVENUES *****		516,183	688,584	688,584	761,003	0	761,003	11
PERSONAL SERVICES								
10100	SALARIES & WAGES	321,051	440,526	356,195	428,860	33,530	474,485	7
10110	OVERTIME	3,329	2,739	2,169	2,970	0	2,970	8
10111	OVERTIME 1.0	0	30	0	0	0	30	0
10115	SHIFT DIFFERENTIAL	15,760	17,125	8,181	12,100	0	12,100	29-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	30	0	30	0	30	0
10200	FICA	25,201	33,691	27,254	33,962	2,565	36,527	8
10300	HEALTH INSURANCE	54,016	81,756	75,550	93,084	9,264	102,348	25
10310	COUNTY HSA CONTRIBUTION	4,300	4,800	7,050	8,400	0	8,400	75
10325	DISABILITY INSURANCE	1,291	1,514	1,149	1,543	121	1,664	9
10330	CNTY PD DEPENDENT PREM-HEALTH	3,337	4,185	5,757	6,894	0	6,894	64
10331	CNTY PD DEPENDENT PREM-DENTAL	175	147	230	257	0	257	74
10350	LIFE INSURANCE	732	792	760	792	72	864	9
10375	DENTAL INSURANCE	3,913	4,620	4,000	4,620	420	5,040	9
10400	WORKERS COMP	9,111	10,599	8,570	8,479	1,120	9,599	9-
10500	401(A) MATCH PLAN	4,155	5,850	3,700	5,720	650	6,370	8
10510	CERF-EMPLOYER PD CONTRIBUTION	6,803	8,410	6,977	8,577	671	9,248	9
10600	UNEMPLOYMENT BENEFITS	0	0	320	0	0	0	0
SUBTOTAL *****		453,174	616,814	507,862	616,288	48,413	676,826	10
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	26,404	36,000	38,000	37,000	4,000	41,000	13
23300	UNIFORMS	946	1,300	1,300	0	150	150	88-
23850	UNTAGGED EQUIPMENT & TOOLS	2,359	2,040	2,000	2,040	2,800	4,640	127
SUBTOTAL *****		29,709	39,340	41,300	39,040	6,950	45,790	16
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	5,075	580	4,075	0	4,075	19-
37220	TRAVEL: TRAINING RELATED	0	0	0	1,000	0	1,000	0
SUBTOTAL *****		0	5,075	580	5,075	0	5,075	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	360	300	720	6,120	1,440	300
SUBTOTAL *****		0	360	300	720	6,120	1,440	300
VEHICLE EXPENSE								
59000	FUEL	0	900	300	1,140	0	1,140	26
59100	VEHICLE REPAIRS/MAINTENANCE	0	420	100	420	0	420	0
SUBTOTAL *****		0	1,320	400	1,560	0	1,560	18
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	5,865	6,105	5,345	2,165	0	2,165	64-
60150	PEST CONTROL	7,900	9,197	9,000	9,799	1,108	10,907	18
60200	EQUIP REPAIRS/MAINTENANCE	136	1,000	0	800	0	800	20-
SUBTOTAL *****		13,901	16,302	14,345	12,764	1,108	13,872	15-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	340	2,000	0	2,000	0	2,000	0
SUBTOTAL *****		340	2,000	0	2,000	0	2,000	0

Facilities and Grounds Management

OTHER								
83810	INTERFUND SERVICES USED	0	0	100	240	500	240	0
85710	TRAVEL-OTHER	399	1,520	0	180	0	180	88-
86800	EMERGENCY	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		399	2,520	100	1,420	500	1,420	44-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	47,800	44,320	0	18,300	18,300	61-
91400	AUTO/TRUCKS	0	35,000	30,095	0	0	0	100-
SUBTOTAL *****		0	82,800	74,415	0	18,300	18,300	78-
TOTAL EXPENDITURES *****		497,523	766,531	639,302	678,867	81,391	766,283	0

6102 FM PARKING

610 FACILITIES & GROUNDS

610 FACILITIES & GROUNDS								%CHG FROM PY BUD
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	52,946	116,027	110,728	62,952	0	62,952	45-
3569	OTHER FEES	60	0	10	25	0	25	0
SUBTOTAL *****		53,006	116,027	110,738	62,977	0	62,977	46-
TOTAL REVENUES *****		53,006	116,027	110,738	62,977	0	62,977	46-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	440	300	0	150	0	150	50-
23035	REPAIR/MAINTENANCE SUPPLIES	332	400	800	650	0	650	62
26600	SIGNS & SIGN SUPPLIES	267	400	0	400	0	400	0
SUBTOTAL *****		1,039	1,100	800	1,200	0	1,200	9
UTILITIES								
48200	ELECTRICITY	1,135	1,260	1,260	1,380	0	1,380	9
SUBTOTAL *****		1,135	1,260	1,260	1,380	0	1,380	10
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	1,661	2,000	0	1,000	0	1,000	50-
60400	GROUNDS MAINTENANCE	5,829	108,768	98,000	30,000	0	30,000	72-
SUBTOTAL *****		7,490	110,768	98,000	31,000	0	31,000	72-
CONTRACTUAL SERVICES								
71500	LEASE CHARGES (GASB 87)	30,847	33,000	32,110	33,240	0	33,240	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	300	150	150	0	150	50-
SUBTOTAL *****		30,847	33,300	32,260	33,390	0	33,390	0
OTHER								
86900	MISCELLANEOUS	8,859	9,000	9,000	9,025	0	9,025	0
SUBTOTAL *****		8,859	9,000	9,000	9,025	0	9,025	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	5,000	5,000	0
SUBTOTAL *****		0	0	0	0	5,000	5,000	0
TOTAL EXPENDITURES *****		49,370	155,428	141,320	75,995	5,000	80,995	48-

Facilities and Grounds Management

6103 FACILITIES SECURITY

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	64,646	0	65,772	0
10110	OVERTIME	0	0	0	1,500	0	1,500	0
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	780	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	50	0	50	0
10200	FICA	0	0	0	5,064	0	5,064	0
10300	HEALTH INSURANCE	0	0	0	8,004	0	8,004	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	0	0	0	232	0	232	0
10350	LIFE INSURANCE	0	0	0	72	0	72	0
10375	DENTAL INSURANCE	0	0	0	420	0	420	0
10400	WORKERS COMP	0	0	0	1,263	0	1,263	0
10500	401(A) MATCH PLAN	0	0	0	520	0	650	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	1,292	0	1,292	0
	SUBTOTAL *****	0	0	0	84,263	0	86,299	0
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	0	0	0	165	0	165	0
23000	OFFICE SUPPLIES	0	0	0	3,000	0	3,000	0
23018	PRINTER SUPPLIES	0	0	0	1,500	0	1,500	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	0	0	3,500	0	3,500	0
23300	UNIFORMS	0	0	0	0	200	200	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	0	17,200	19,800	37,750	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	2,000	0	2,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	4,500	9,000	12,750	0
	SUBTOTAL *****	0	0	0	31,865	29,000	60,865	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	2,000	1,000	3,000	0
37220	TRAVEL: TRAINING RELATED	0	0	0	2,500	1,000	3,500	0
	SUBTOTAL *****	0	0	0	4,500	2,000	6,500	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	0	0	480	0	480	0
	SUBTOTAL *****	0	0	0	480	0	480	0
VEHICLE EXPENSE								
59000	FUEL	0	0	0	1,000	0	1,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	1,500	0	1,500	0
59105	TIRES	0	0	0	600	0	600	0
	SUBTOTAL *****	0	0	0	3,100	0	3,100	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	0	0	0	7,080	0	7,080	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	0	0	0	9,080	0	9,080	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	10,000	0	10,000	0
71100	OUTSOURCED SERVICES	0	0	0	3,500	0	3,500	0
	SUBTOTAL *****	0	0	0	13,500	0	13,500	0
OTHER								
83810	INTERFUND SERVICES USED	0	0	0	400	0	400	0
85710	TRAVEL-OTHER	0	0	0	100	0	100	0
	SUBTOTAL *****	0	0	0	500	0	500	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	36,000	36,000	0
92301	REPLC COMPUTER HDWR	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	0	0	0	2,000	36,000	38,000	0
	TOTAL EXPENDITURES *****	0	0	0	149,288	67,000	218,324	0

Facilities and Grounds Management

6104 FM GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	256,289	358,520	358,520	352,832	0	352,832	1-
	SUBTOTAL *****	256,289	358,520	358,520	352,832	0	352,832	2-
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	10,000	0	0	0	0	100-
3836	SALE OF NON-CAPITAL ASSETS	21,950	0	0	0	0	0	0
	SUBTOTAL *****	21,950	10,000	0	0	0	0	100-
OTHER FINANCING SOURCES								
3942	TRADE-IN ALLOWNCE ON CAP ASSET	0	0	0	0	500	500	0
	SUBTOTAL *****	0	0	0	0	500	500	0
	TOTAL REVENUES *****	278,239	368,520	358,520	352,832	500	353,332	4-
PERSONAL SERVICES								
10100	SALARIES & WAGES	111,687	178,499	154,647	172,863	0	177,363	0
10110	OVERTIME	690	2,153	2,145	2,300	0	2,300	6
10111	OVERTIME 1.0	0	1,145	0	0	0	200	82-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	200	0	200	0	200	0
10200	FICA	8,455	13,414	11,752	13,415	0	13,415	0
10300	HEALTH INSURANCE	16,896	23,796	22,824	26,532	0	26,532	11
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	383	623	510	622	0	622	0
10330	CNTY PD DEPENDENT PREM-HEALTH	1,251	0	2,044	3,292	0	3,292	0
10331	CNTY PD DEPENDENT PREM-DENTAL	67	0	65	110	0	110	0
10350	LIFE INSURANCE	191	288	269	288	0	288	0
10375	DENTAL INSURANCE	1,050	1,260	1,157	1,260	0	1,260	0
10400	WORKERS COMP	3,454	4,504	2,895	3,345	0	3,345	25-
10500	401(A) MATCH PLAN	1,545	2,600	1,875	2,080	0	2,080	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,254	3,460	3,121	3,457	0	3,457	0
10800	UNIFORM ALLOWANCE	300	300	300	0	0	800	166
	SUBTOTAL *****	149,423	233,442	204,804	230,964	0	236,464	1
MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	6,436	9,250	7,000	13,650	4,500	18,150	96
23300	UNIFORMS	245	600	600	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	2,159	2,500	2,800	2,500	1,100	3,600	44
23855	UNTAGGED FURNITURE/FIXTURES	0	800	200	10,000	0	10,000	,150
26300	MATERIAL & CHEMICAL SUPP.	670	7,926	8,000	11,150	2,000	11,150	40
26600	SIGNS & SIGN SUPPLIES	0	150	0	75	0	75	50-
	SUBTOTAL *****	9,510	21,226	18,600	37,375	7,600	42,975	102
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	3,525	1,000	3,525	0	3,525	0
37220	TRAVEL: TRAINING RELATED	0	1,300	1,300	1,300	0	1,300	0
	SUBTOTAL *****	0	4,825	2,300	4,825	0	4,825	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	2,131	2,520	2,400	2,880	480	3,360	33
48200	ELECTRICITY	105	108	108	108	0	108	0
	SUBTOTAL *****	2,236	2,628	2,508	2,988	480	3,468	32
VEHICLE EXPENSE								
59000	FUEL	4,850	8,760	6,340	8,760	0	8,760	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	30	0	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	2,035	2,500	3,360	2,800	0	2,800	12
59105	TIRES	579	700	500	1,000	0	1,000	42
	SUBTOTAL *****	7,464	11,990	10,200	12,560	0	12,560	5
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	0	21,000	0	0
60200	EQUIP REPAIRS/MAINTENANCE	214	2,000	1,000	2,000	0	2,000	0
60400	GROUNDS MAINTENANCE	32,928	19,000	18,000	19,000	0	19,000	0
	SUBTOTAL *****	33,142	21,000	19,000	21,000	21,000	21,000	0

Facilities and Grounds Management

CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	2,000	0	800	0	800	60-
71700	BUILDING & EQUIP RENTAL CHARGE	1,587	500	900	1,000	0	1,000	100
	SUBTOTAL *****	1,587	2,500	900	1,800	0	1,800	28-
OTHER								
83810	INTERFUND SERVICES USED	627	1,276	1,100	1,240	0	1,240	2-
86800	EMERGENCY	0	2,000	0	3,000	0	3,000	50
	SUBTOTAL *****	627	3,276	1,100	4,240	0	4,240	29
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	1,900	1,700	0	0	0	100-
91300	MACHINERY & EQUIPMENT	3,239	26,000	25,472	0	26,200	5,000	80-
92300	REPLCMENT MACH & EQUIP	23,433	0	0	0	20,000	20,000	0
92400	REPLCMENT AUTO/TRUCKS	0	62,000	47,911	0	0	0	100-
	SUBTOTAL *****	26,672	89,900	75,083	0	46,200	25,000	72-
TOTAL EXPENDITURES *****		230,661	390,787	334,495	315,752	75,280	352,332	10-

6105 FM ADMINISTRATION

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	188,015	277,851	238,938	285,776	0	290,276	4
10110	OVERTIME	1,177	100	147	0	0	0	100-
10120	HOLIDAY WORKED	75	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	22	0	0	0	0	0	0
10200	FICA	14,231	20,570	17,939	21,861	0	21,861	6
10300	HEALTH INSURANCE	18,068	34,020	25,200	34,536	0	34,536	1
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,600	2,400	0	2,400	100
10325	DISABILITY INSURANCE	617	967	720	1,028	0	1,028	6
10330	CNTY PD DEPENDENT PREM-HEALTH	1,460	3,138	3,139	3,292	0	3,292	4
10331	CNTY PD DEPENDENT PREM-DENTAL	86	110	111	368	0	368	234
10350	LIFE INSURANCE	197	288	270	288	0	288	0
10375	DENTAL INSURANCE	1,175	1,680	1,260	1,680	0	1,680	0
10400	WORKERS COMP	2,871	4,030	3,112	3,800	0	3,800	5-
10500	401 (A) MATCH PLAN	1,325	2,080	1,425	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,786	5,375	4,525	5,715	0	5,715	6
	SUBTOTAL *****	234,305	351,409	298,386	362,824	0	367,324	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	484	550	600	600	0	600	9
23300	UNIFORMS	0	200	0	5,540	0	5,540	,670
23850	UNTAGGED EQUIPMENT & TOOLS	204	150	50	200	0	200	33
23855	UNTAGGED FURNITURE/FIXTURES	0	1,100	315	0	0	0	100-
	SUBTOTAL *****	688	2,000	965	6,340	0	6,340	217
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	525	0	200	0	0	0	0
37200	REGISTRATION	552	6,500	5,500	10,500	0	10,500	61
37220	TRAVEL: TRAINING RELATED	2,387	3,400	2,800	5,700	0	5,700	67
	SUBTOTAL *****	3,464	9,900	8,500	16,200	0	16,200	64
UTILITIES								
48000	TELEPHONES	130	396	200	240	0	240	39-
48050	MOBILE DEVICE SERVICE	1,308	2,880	2,000	3,360	840	3,360	16
	SUBTOTAL *****	1,438	3,276	2,200	3,600	840	3,600	10
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	199	250	240	250	0	250	0
60051	IT EQUIP SERVICE CONTRACT	0	138	0	0	0	0	100-
	SUBTOTAL *****	199	388	240	250	0	250	36-
CONTRACTUAL SERVICES								
71106	CONTRACTED SERVICES	4,883	0	0	0	0	0	0
	SUBTOTAL *****	4,883	0	0	0	0	0	0
OTHER								
85710	TRAVEL-OTHER	0	1,440	17	1,440	0	1,440	0
	SUBTOTAL *****	0	1,440	17	1,440	0	1,440	0

Facilities and Grounds Management

FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	10,000	8,916	0	0	100-
	SUBTOTAL *****	0	10,000	8,916	0	0	100-
	TOTAL EXPENDITURES *****	244,977	378,413	319,224	390,654	840	395,154 4

6108 FM CONSTRUCTION MANAGEMENT

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	68,661	0	0	0	0	100-
10200	FICA	0	5,253	0	0	0	0	100-
10300	HEALTH INSURANCE	0	8,820	0	0	0	0	100-
10325	DISABILITY INSURANCE	0	247	0	0	0	0	100-
10350	LIFE INSURANCE	0	72	0	0	0	0	100-
10375	DENTAL INSURANCE	0	420	0	0	0	0	100-
10400	WORKERS COMP	0	110	0	0	0	0	100-
10500	401(A) MATCH PLAN	0	650	0	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,373	0	0	0	0	100-
	SUBTOTAL *****	0	85,606	0	0	0	0	100-
UTILITIES								
48000	TELEPHONES	0	72	0	0	0	0	100-
	SUBTOTAL *****	0	72	0	0	0	0	100-
OTHER								
86850	CONTINGENCY	0	0	0	0	0	92,072	0
	SUBTOTAL *****	0	0	0	0	0	92,072	0
	TOTAL EXPENDITURES *****	0	85,678	0	0	0	92,072	7

Decimal values have been truncated.

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240, 6250

Mission

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to systematically set aside monies each year to pay for future major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center, lessee of the County-owned facility. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility related capital repair and replacement expenditures for County-owned buildings not accounted for within another CRR fund.
- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)
- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)
- Capital Repairs and Replacements-Road and Bridge Maintenance Operations Facilities (Fund 624; Dept. No. 6240)
- Capital Repair and Replacements-Emergency Communications Center (Fund 625: Dept. No. 6250)

Capital Repairs and Replacements Fund – County (620): This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities except for the Health Facility and Road and Bridge Maintenance Operations facilities. Repairs or replacements having a cost of \$20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100) or Road and Bridge Maintenance Operations (see Dept. No. 2040). These thresholds are subject to periodic review and change through the annual budget process.

Long range planning is achieved through the development and periodic review of the Long-range Capital Repairs and Replacements Plan developed by Facilities Management. Expenditures from the fund must be approved by the Commission through the annual budget process.

The Capital Repairs and Replacements Fund does NOT cover:

- The cost of routine maintenance and repair items; these are funded through the Facilities Management annual operating budget.
- The cost associated with the correction of defects attributable to design, manufacture, initial construction, or installation. These costs should be

Capital Repairs and Replacement

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

- The cost associated with periodic maintenance for items such as painting, caulking, striping, power-washing, etc.; these are funded through the Facilities Management annual operating budget.
- The cost of replacing equipment used in the day-to-day operations of a given department (vehicles, tools, equipment, etc.).
- The cost of small-scale carpet replacements such as specific and isolated rooms or hallways which fall below the established cost threshold. The cost of such replacement is funded through the Facilities Management annual operating budget.
- The cost of repair and replacement associated with the Public Works production facilities (i.e., salt storage facility, sign shop, etc.); these are funded through the Public Works annual budget.
- The cost associated with new facility construction.
- The cost associated with improvement and/or expansion of existing facilities.
- The cost associated with total replacement and/or renovation of existing facilities.
- Inter-fund borrowing from the Capital Repairs and Replacements Fund.

Capital Repairs and Replacements Fund – Family Health Center (622) and Capital Repairs and Replacements Fund – Health Department (623): The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the portion which houses FHC. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain maintenance and repairs costs are the responsibility of each owner rather than the responsibility of the condo association. The County has established two separate CRR funds to accumulate and account for resources to be used to pay for such owner costs for which the County is responsible.

Capital Repairs and Replacements Fund – Public Works (624): This CRR fund receives an internal service fee charged to the Road and Bridge Maintenance Operations annual operating budget. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Road and Bridge Maintenance Operations facilities.

Capital Repairs and Replacement Fund – Emergency Communications Center (625): This CRR fund receives an internal service fee charged to the 911/Emergency Management Sales Tax Fund. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Emergency Communications Center (ECC).

Capital Repairs and Replacement

Budget Highlights

Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200): The budget includes repairs to the courthouse exterior; replacement of the health department HVAC units; and repairs to the Road and Bridge salt facility.

There was a significant increase in the cost per square foot the county is putting in fund 620 for FY 2025. The cost per square foot is increasing from \$1.87 in FY 2024 to \$2.54 for FY 2025. This will bring in an additional \$175,000 of revenue annually to the fund. The cost of maintenance has increased a lot in the last 2 years and the amount of revenue the county is bringing into the fund has been about half of the budgeted expenditures.

Annual Budget

6200 CAPITAL R&R - GENERAL

620 BLDG/GRND CAPITAL R & R

620 BLDG/GRND CAPITAL R & R								%CHG
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	392,840	425,193	425,193	599,651	0	599,651	41
	SUBTOTAL *****	392,840	425,193	425,193	599,651	0	599,651	41
INTEREST								
3711	INT-OVERNIGHT	5,257	4,500	8,700	3,960	0	3,960	12-
3712	INT-LONG TERM INVEST	16,330	16,000	18,495	26,210	0	26,210	63
3798	INC/DEC IN FV OF INVESTMENTS	46,027	0	0	0	0	0	0
	SUBTOTAL *****	67,614	20,500	27,195	30,170	0	30,170	47
TOTAL REVENUES *****		460,454	445,693	452,388	629,821	0	629,821	41
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	23,391	105,000	0	0	150,000	150,000	42
60110	MAJOR BLDG REPAIRS/REPL	22,442	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	290,000	0	0	0	888,000	888,000	0
60400	GROUNDS MAINTENANCE	20,556	40,000	40,000	0	50,000	50,000	25
	SUBTOTAL *****	356,389	145,000	40,000	0	1,088,000	1,088,000	650
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	35,000	50,000	0	0	0	100-
	SUBTOTAL *****	0	35,000	50,000	0	0	0	100-
TOTAL EXPENDITURES *****		356,389	180,000	90,000	0	1,088,000	1,088,000	504

Capital Repairs and Replacement

6220 CAPITAL R&R - FAMILY HLTH CNTR

622 CAPITAL R & R-FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	30,000	30,000	0	0	0	100
	SUBTOTAL *****	0	30,000	30,000	0	0	0	100-
INTEREST								
3711	INT-OVERNIGHT	361	80	275	80	0	80	0
3712	INT-LONG TERM INVEST	1,133	1,100	615	1,100	0	1,100	0
3798	INC/DEC IN FV OF INVESTMENTS	2,659	0	0	0	0	0	0
	SUBTOTAL *****	4,153	1,180	890	1,180	0	1,180	0
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	7,031	7,031	7,032	7,031	0	7,031	0
	SUBTOTAL *****	7,031	7,031	7,032	7,031	0	7,031	0
	TOTAL REVENUES *****	11,184	38,211	37,922	8,211	0	8,211	79-
MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
60200	EQUIP REPAIRS/MAINTENANCE	59,509	88,881	86,881	10,000	0	10,000	88-
	SUBTOTAL *****	59,509	88,981	86,881	10,100	0	10,100	89-
	TOTAL EXPENDITURES *****	59,509	89,081	86,881	10,200	0	10,200	89-

6230 CAPITAL R&R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT							%CHG	
		2023	2024		2025	2025	FROM	
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
INTEREST								
3711	INT-OVERNIGHT	115	100	160	100	0	100	0
3712	INT-LONG TERM INVEST	358	300	365	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	970	0	0	0	0	0	0
SUBTOTAL *****		1,443	400	525	400	0	400	0
TOTAL REVENUES *****		1,443	400	525	400	0	400	0

Capital Repairs and Replacement

6240 CAPITAL R&R - R&B

624 CAPITAL R & R - ROAD & BRIDGE

		2023	2024	2024	2025	2025	2025	%CHG
			BUDGET +		CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
								BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	150,000	873,845	873,845	305,310	0	305,310	65-
	SUBTOTAL *****	150,000	873,845	873,845	305,310	0	305,310	65-
INTEREST								
3711	INT-OVERNIGHT	4,286	4,020	7,810	6,870	0	6,870	70
3712	INT-LONG TERM INVEST	13,235	12,000	15,475	25,350	0	25,350	111
3798	INC/DEC IN FV OF INVESTMENTS	34,315	0	0	0	0	0	0
	SUBTOTAL *****	51,836	16,020	23,285	32,220	0	32,220	101
	TOTAL REVENUES *****	201,836	889,865	897,130	337,530	0	337,530	62-
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	620,000	620,000	0	0	0	100-
92700	REPLC GROUNDS IMPROVEMENT	0	0	0	0	1,573,000	1,573,000	0
	SUBTOTAL *****	0	620,000	620,000	0	1,573,000	1,573,000	154
	TOTAL EXPENDITURES *****	0	620,000	620,000	0	1,573,000	1,573,000	154

6250 CAPITAL R&R - ECC&SUPPORT BLDG

625 CAPITAL R & R - ECC

		2023	2024	2024	2025	2025	2025	%CHG
			BUDGET +		CORE	SUPPLEMENTAL	ADOPTED	FROM
ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	PY
								BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	73,438	79,484	79,484	109,723	0	109,723	38
	SUBTOTAL *****	73,438	79,484	79,484	109,723	0	109,723	38
INTEREST								
3711	INT-OVERNIGHT	903	10	1,500	10	0	10	0
3712	INT-LONG TERM INVEST	2,797	130	3,490	130	0	130	0
3798	INC/DEC IN FV OF INVESTMENTS	7,914	0	0	0	0	0	0
	SUBTOTAL *****	11,614	140	4,990	140	0	140	0
	TOTAL REVENUES *****	85,052	79,624	84,474	109,863	0	109,863	38

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

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

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

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

Budget Highlights

There are no significant changes to these budgets.

Annual Budget

6210 UTILITIES-GOVERNMENT CENTER

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	147,196	153,379	153,379	153,379	0	153,379	0
	SUBTOTAL *****	147,196	153,379	153,379	153,379	0	153,379	0
INTEREST								
3711	INT-OVERNIGHT	853	370	1,350	325	0	325	12-
3712	INT-LONG TERM INVEST	2,658	2,830	2,875	4,635	0	4,635	63
3798	INC/DEC IN FV OF INVESTMENTS	7,203	0	0	0	0	0	0
	SUBTOTAL *****	10,714	3,200	4,225	4,960	0	4,960	55
	TOTAL REVENUES *****	157,910	156,579	157,604	158,339	0	158,339	1
UTILITIES								
48100	NATURAL GAS	39,859	46,990	29,205	30,665	0	30,665	34-
48200	ELECTRICITY	93,954	97,207	110,245	115,760	0	115,760	19
48300	WATER	2,090	2,157	2,140	2,161	0	2,161	0
48400	SOLID WASTE	4,486	4,486	4,486	4,486	0	4,486	0
48500	STORM WATER UTILITY	340	340	340	340	0	340	0
48600	SEWER USE	2,114	2,199	2,000	2,040	0	2,040	7-
	SUBTOTAL *****	142,843	153,379	148,416	155,452	0	155,452	1
	TOTAL EXPENDITURES *****	142,843	153,379	148,416	155,452	0	155,452	1

6211 UTILITIES-COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	239,953	245,976	245,976	245,976	0	245,976	0
	SUBTOTAL *****	239,953	245,976	245,976	245,976	0	245,976	0
	TOTAL REVENUES *****	239,953	245,976	245,976	245,976	0	245,976	0

Building Utilities

UTILITIES							
48100	NATURAL GAS	47,222	59,812	34,705	36,440	0	36,440 39-
48200	ELECTRICITY	160,186	170,464	179,370	188,340	0	188,340 10
48300	WATER	4,293	4,106	4,150	4,275	0	4,275 4
48400	SOLID WASTE	6,768	6,768	6,768	6,768	0	6,768 0
48500	STORM WATER UTILITY	909	909	910	910	0	910 0
48600	SEWER USE	3,670	3,917	3,360	3,360	0	3,360 14-
SUBTOTAL *****		223,048	245,976	229,263	240,093	0	240,093 2-
TOTAL EXPENDITURES *****		223,048	245,976	229,263	240,093	0	240,093 2-

6212 UTILITIES-JOHNSON BUILDING

621 BUILDING UTILITIES

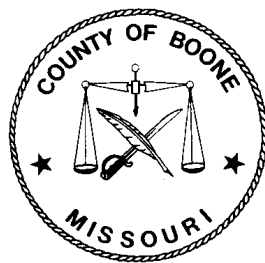
ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	18,506	19,513	19,513	19,513	0	19,513	0
SUBTOTAL *****		18,506	19,513	19,513	19,513	0	19,513	0
TOTAL REVENUES *****		18,506	19,513	19,513	19,513	0	19,513	0
UTILITIES								
48100	NATURAL GAS	3,456	4,922	2,205	2,315	0	2,315	52-
48200	ELECTRICITY	11,555	11,826	14,250	14,960	0	14,960	26
48300	WATER	553	622	500	515	0	515	17-
48400	SOLID WASTE	841	841	841	841	0	841	0
48500	STORM WATER UTILITY	818	818	818	818	0	818	0
48600	SEWER USE	442	484	385	385	0	385	20-
SUBTOTAL *****		17,665	19,513	18,999	19,834	0	19,834	2
TOTAL EXPENDITURES *****		17,665	19,513	18,999	19,834	0	19,834	2

6215 UTILITIES-BOONE ANNEX

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2023 ACTUAL	2024 BUDGET + REVISIONS	2024 ESTIMATED	2025 CORE REQUEST	2025 SUPPLEMENTAL REQUEST	2025 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	17,888	14,746	14,746	14,746	0	14,746	0
SUBTOTAL *****		17,888	14,746	14,746	14,746	0	14,746	0
TOTAL REVENUES *****		17,888	14,746	14,746	14,746	0	14,746	0
UTILITIES								
48100	NATURAL GAS	1,397	2,312	895	940	0	940	59-
48200	ELECTRICITY	12,124	11,413	16,025	16,825	0	16,825	47
48300	WATER	326	340	325	335	0	335	1-
48450	SOLID WASTE - RECYCLING	266	266	267	267	0	267	0
48500	STORM WATER UTILITY	163	163	163	163	0	163	0
48600	SEWER USE	248	252	228	228	0	228	9-
SUBTOTAL *****		14,524	14,746	17,903	18,758	0	18,758	27
TOTAL EXPENDITURES *****		14,524	14,746	17,903	18,758	0	18,758	27

Decimal values have been truncated.



George Spencer Trust

Department Number 7200

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently \$32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

Budget Highlights

Appropriations provide funding for educational scholarships as outlined in the trust agreement.

Annual Budget

7200 GEORGE SPENCER TRUST

720 GEORGE SPENCER TRUST

720	GEORGE SPENCER TRUST							%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
INTEREST								
3711	INT-OVERNIGHT	112	20	155	20	0	20	0
3712	INT-LONG TERM INVEST	351	250	355	410	0	410	64
3798	INC/DEC IN FV OF INVESTMENTS	954	0	0	0	0	0	0
SUBTOTAL *****		1,417	270	510	430	0	430	59
TOTAL REVENUES *****		1,417	270	510	430	0	430	59
OTHER								
83150	SCHOLARSHIPS	302	604	604	1,000	0	1,000	65
SUBTOTAL *****		302	604	604	1,000	0	1,000	66
TOTAL EXPENDITURES *****		302	604	604	1,000	0	1,000	66

Decimal values have been truncated.

Union Cemetery Maintenance Trust

Department Number 7210

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus; however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

Budget Highlights

Limited appropriations have been budgeted for several years because the spendable resources in the fund have been insufficient to accomplish even basic maintenance, mowing, and upkeep.

During 2017, the County Commission authorized its Facilities Management Department to utilize County staff to provide minimal maintenance until such time that the trust fund has adequate resources to pay for mowing.

Annual Budget

7210 UNION CEMETERY MAINTENANCE

721 UNION CEMETERY TRUST

721 UNION CEMETERY TRUST								%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	2024 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
INTEREST								
3711	INT-OVERNIGHT	20	4	28	4	0	4	0
3712	INT-LONG TERM INVEST	64	45	65	75	0	75	66
3798	INC/DEC IN FV OF INVESTMENTS	173	0	0	0	0	0	0
SUBTOTAL *****		257	49	93	79	0	79	61
TOTAL REVENUES *****		257	49	93	79	0	79	61

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

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

Budget Highlights

The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

723 ROCKY FORK CEMETERY TRUST FUND								%CHG
		2023	2024		2025	2025	2025	FROM
ACCT	DESCRIPTION	ACTUAL	BUDGET +	2024	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
INTEREST								
3711	INT-OVERNIGHT	155	35	180	30	0	30	14-
3712	INT-LONG TERM INVEST	487	415	410	680	0	680	63
3798	INC/DEC IN FV OF INVESTMENTS	1,278	0	0	0	0	0	0
SUBTOTAL *****		1,920	450	590	710	0	710	58
TOTAL REVENUES *****		1,920	450	590	710	0	710	58
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	9,312	10,756	10,752	9,174	0	9,174	14-
SUBTOTAL *****		9,312	10,756	10,752	9,174	0	9,174	15-
TOTAL EXPENDITURES *****		9,312	10,756	10,752	9,174	0	9,174	15-

Decimal values have been truncated.



Capital Project Budgets—

This section contains information pertaining to the County's capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. Routine vehicle, machinery, and equipment acquisition and replacement is accounted for within each respective annual operating budget. The County's infrastructure improvements are accounted for within the Road and Bridge Fund annual operating budget, one of the County's major governmental funds. This Capital Projects section contains the following information:

- Description of the County's capital improvement planning process
- Overview of approved capital projects and estimated operational impact
- Summary of capital project funds

Capital Projects

Capital Improvement Planning Process

The County's need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations "rolling" to the subsequent fiscal year until the project is completed.

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. The anticipated project completion date is set for 2025.

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.

During 2024, the County Commission authorized the construction of a Regional Law Enforcement Training Center. This project will be funded through a combination of bond proceeds, State funding, 911 sales tax revenue, and Prop L allocations. The County established a capital project fund, *Law Enforcement Training Center*, to account for all financial activity pertaining to this project.

Capital Project Budgets cont'd

During 2024, the County Commission approved the construction of a Public Safety Childcare Center, located adjacent to the Regional Law Enforcement Training Center. This facility will provide essential childcare services to support 911 and law enforcement employees. Funding for the project will come from a combination of State funding and Prop L allocations.

In 2024, the County Commission authorized the establishment of a dedicated Capital Projects Fund for Road & Bridge initiatives. The fiscal year 2025 budget includes a transfer of funds from the Road and Bridge Fund to the newly created capital projects fund to support several forthcoming projects with multiyear construction cost commitments. The County has designated this fund as the *Road & Bridge Resource Management Capital Improvements Fund*, which will serve as the primary fund for all financial activities associated with future road and bridge projects. These projects will be funded through Road & Bridge sales tax.

Capital Projects

Overview of Capital Projects

Project	Funding Source	Fiscal Year Approved	Approved Project Budget	Expenditures By Fiscal Year	Estimated Remaining Cost	Project Phase	Project Status 1/1/2025
R&B Facility Improvement	Road and Bridge Fund	2019	\$ 3,500,000	\$ 7,980	\$ 3,492,020	Planning	Project approved for funding in 2019 budget. Project expected to be bid in 2021.
		2020		104,538	3,387,482	Design	
		2021		18,063	3,369,419	Design	
		2022	1,200,000	2,917,084	1,652,335	Construction	Completion is expected in 2025.
		2023	979,750	2,334,738	297,347	Construction	
		2024		145,611	75,000	Post - Construction	
	Total	\$ 5,679,750	\$ 5,528,014	\$ 151,736			
Regional Law Enforcement Training Center	State Funding	2024	\$ 4,000,000	\$ 2,218,007	\$ 1,781,993	Planning Design Construction	Project approved for funding in 2024 budget. Planning, design, and construction began mid-year of 2024. Contruction is expected to be completed by late 2025.
	Bond Issuance Proposition L	2024	10,079,191				
		2024	2,736,400				
	Total	\$ 16,815,591	\$ 2,218,007	\$ 14,597,584			
Public Safety Childcare Center	State Funding	2024	\$ 2,500,000		\$ 2,500,000	Planning	Project approved for funding in 2024 budget. Currently in the planning phase and expected to be completed in late 2025.
	911/EM Sales Tax	2025	2,500,000		\$ 2,500,000		
	Total	\$ 5,000,000	\$ -	\$ 5,000,000			
Rural Gravel Road Stabilization	Road and Bridge Fund	2025	\$ 14,740,000		\$ 14,740,000	Planning	Project approved for funding in 2025 budget. Expected life of this project is atleast 8 years.
		Total	\$ 14,740,000	\$ -	\$ 14,740,000		
Richland Road Project	Road and Bridge Fund	2025	\$ 2,500,000		\$ 2,500,000	Planning	Project approved for funding in 2025 budget. Preliminary design expected to begin in 2025.
		Total	\$ 2,500,000	\$ -	\$ 2,500,000		
Bonne Femme Project	Road and Bridge Fund	2025	\$ 2,860,000		\$ 2,860,000	Planning & Design	Project approved for funding in 2025 budget. Expected to be atleast a 3 year project.
		Total	\$ 2,860,000	\$ -	\$ 2,860,000		
Bridge Projects	Road and Bridge Fund	2025	\$ 480,000		\$ 480,000	Planning	Project approved for funding in 2025 budget. Bridge rating will determine the prority for constnuction.
		Total	\$ 480,000	\$ -	\$ 480,000		

Capital Projects

Descriptions

R&B Facility Improvement

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.

Regional Law Enforcement Training Center

The construction of a Regional Law Enforcement Training Center represents a critical investment in public safety and community resilience. This facility will provide state-of-the-art resources and infrastructure to support the training needs of over 40 law enforcement agencies in the region. By centralizing training efforts, this center will offer invaluable support to smaller, resource-limited counties that may otherwise struggle to access high-quality training programs.

The facility will feature specialized training spaces designed to enhance skill development across a wide range of law enforcement practices, including simulators, classrooms, and shooting range. This collaborative environment will allow agencies to train together, reinforcing a cohesive approach to public safety and fostering stronger interagency relationships.

Public Safety Childcare Center

Boone County is currently constructing a new Childcare Center adjacent to the Regional Law Enforcement Training Center with the assistance of \$2.5M from the State of Missouri. This facility will provide critical childcare services to the families of County employees, such as first responders and law enforcement officers, to help ensure the County can provide exceptional services to the citizen's of Boone County.

The center will offer a safe, dependable environment designed to accommodate the unique schedules of first responders and other 24-hour county operations. By providing reliable childcare close to their work, the County help reduce stress and improve work-life balance, enhancing overall job performance and readiness.

Together, the Regional Law Enforcement Training Center and the Public Safety Childcare Center reflect Boone County's commitment to supporting our law enforcement community through targeted resources that strengthen both training and family support.

Rural Gravel Road Stabilization

The Rural Gravel Road Stabilization initiative is designed to improve safety and accessibility on high-traffic rural county roads. This initiative focuses on converting gravel roads to paved surfaces with priority determined by an objective rubric set forth by the County Commission, which includes factors such as average daily traffic volume and easement acquisition costs. Over the next few years, this project aims to upgrade roads across Boone County, bringing long-term benefits to both residents and visitors who rely on these routes.

Paving these high-traffic rural roads will not only reduce dust, maintenance needs, and wear on vehicles, but it will also improve year-round access and enhance safety for those who regularly travel these routes. The Rural Gravel Road Stabilization initiative represents Boone County's commitment to upgrading essential infrastructure in rural areas and ensuring that all communities benefit from safer, more reliable roadways.

Capital Projects

Descriptions

Richland Road Project

The Richland Road Improvement Project will reconstruct and widen Richland Road from Olivet Road to Ridgeline Road, covering approximately 1.55 miles. This project will transform Richland Road into a safer and more accessible route, expanding it to three to five lanes, depending on the segment, and adding sidewalks and bike lanes.

By widening the roadway and including dedicated bike lanes and pedestrian paths, this project will enhance mobility for all users, supporting not only vehicle traffic but also creating safer, designated spaces for cyclists and pedestrians. The improvements will address growing traffic demands, reduce congestion, and improve connectivity in the area, making Richland Road a more efficient and accessible corridor for Boone County residents and visitors alike.

Bonne Femme Project

Boone Femme Church Road has been identified as a high-priority project due to its high average daily traffic volume, proximity to Columbia, and the scale of work needed to address current demands. This 2.6-mile project will involve significant widening and major reconstruction to accommodate traffic growth and enhance safety along this essential corridor.

The Boone Femme Church Road Improvement Project represents Boone County's commitment to upgrading critical infrastructure, ensuring a safer and more efficient transportation network for the community.

Bridge Improvement Projects

Boone County is dedicated to maintaining safe, reliable bridge infrastructure through ongoing assessments and strategic improvements. The County's approach to bridge projects is guided by annual bridge ratings, which help prioritize which structures require immediate attention and which can be scheduled for future upgrades. These ratings enable us to address the most pressing needs first, ensuring safe travel for all users.

While some bridge projects may be larger in scope than others, the ratings allow us to plan long-term, helping allocate resources effectively and maintain a steady progression of improvements. This data-driven approach ensures Boone County can proactively manage its bridge network, supporting public safety and long-range infrastructure planning.

Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Budget Adjustment Policy
- Glossary of financial accounting and budgeting terms.

Statistical and Demographic Information

Principal Employers Current and Nine Years Ago

BOONE COUNTY, MISSOURI

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	9,732	1	9.86%	8,709	1	9.25%
MU Healthcare	5,833	2	5.91%	4,296	2	4.56%
Columbia Public Schools	2,944	3	2.98%	2,326	3	2.47%
Veterans United Home Loans	2,906	4	2.94%	1,031	8	1.09%
Harry S. Truman Veterans Hospital	1,957	5	1.98%	1,374	5	1.46%
Boone Health	1,581	6	1.60%	2,000	4	2.12%
Shelter Insurance Companies	1,382	7	1.40%	1,029	9	1.09%
City of Columbia	1,368	8	1.39%	1,329	6	1.41%
Hubbell Power Systems, Inc	730	9	0.74%	-	-	-
McClarty Auto Group: Joe Machens Dealerships	704	10	0.71%	-	-	-
MBS Textbook Exchange	-	-	-	1,100	10	1.17%
State Farm Insurance Companies	-	-	-	1,200	7	1.27%
Total employment for principal employers	29,137		29.53%	24,394		25.91%
Total county employment	98,678			94,156		

Sources:

Employer and Employees - Regional Economic Development, Inc., Factbook. Excludes retail sector.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Demographic Statistics

BOONE COUNTY, MISSOURI

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
2014	6,063,589	0.32%	172,717	1.14%	41,418	7,153,637	4.1%	6.2%	6.2%
2015	6,083,672	0.33%	174,974	1.31%	42,302	7,401,758	3.5%	5.1%	5.3%
2016	6,091,176	0.12%	176,594	0.93%	43,292	7,645,037	3.2%	4.5%	4.9%
2017	6,113,532	0.37%	178,271	0.95%	44,797	7,985,993	2.6%	3.8%	4.4%
2018	6,126,452	0.21%	180,005	0.97%	47,687	8,583,931	2.3%	3.2%	3.9%
2019	6,137,428	0.18%	180,463	0.25%	48,525	8,756,923	2.4%	3.3%	3.7%
2020	6,154,913	0.28%	183,610	1.74%	51,330	9,392,924	4.2%	6.1%	8.1%
2021	6,168,187	0.22%	185,840	1.21%	54,522	10,132,341	3.0%	4.4%	5.4%
2022	6,177,957	0.16%	187,690	1.00%	55,395	10,397,138	2.0%	2.5%	3.6%
2023	6,196,156	0.29%	189,463	1.95%	*	*	2.5%	2.5%	3.6%

* Information not yet available.

Sources:

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

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2015	2,116,004,904	9,996,610,402	474,529,536	1,446,661,683
2016	2,184,976,266	10,333,587,959	486,872,186	1,483,458,369
2017	2,260,909,178	10,702,521,356	501,972,099	1,528,664,354
2018	2,340,386,929	11,083,099,819	515,734,286	1,569,561,126
2019	2,471,500,546	11,732,225,836	544,225,136	1,655,351,832
2020	2,516,810,970	11,950,444,838	568,021,771	1,726,605,380
2021	2,655,053,468	12,651,559,821	633,579,449	1,924,314,545
2022	2,722,581,272	12,966,553,279	795,855,167	2,415,918,334
2023	2,916,497,798	13,942,887,775	848,010,824	2,576,222,144
2024	2,974,841,046	14,216,622,863	822,410,537	2,503,240,036

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2015	36,281,645	113,380,141	2,626,816,085	11,556,652,225
2016	37,295,357	116,547,991	2,709,143,809	11,933,594,319
2017	35,854,509	112,045,341	2,798,735,786	12,343,231,050
2018	34,295,740	107,174,188	2,890,416,955	12,759,835,133
2019	35,244,369	110,138,653	3,050,970,051	13,497,716,322
2020	36,614,013	114,418,791	3,121,446,754	13,791,469,008
2021	36,848,393	115,151,228	3,325,481,310	14,691,025,594
2022	40,094,724	125,296,013	3,558,531,163	15,507,767,625
2023	43,870,206	137,094,394	3,808,378,828	16,656,204,312
2024	43,771,533	136,786,041	3,841,023,116	16,856,648,939

Statistical and Demographic Information cont'd

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1095	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0459	0.0500	0.0500	0.0500
Group Homes	0.1146	0.1146	0.1146	0.1146	0.1146	0.1136	0.1120	0.1120	0.1120	0.1134
Total Boone County	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2836</u>	<u>\$ 0.2674</u>	<u>\$ 0.2820</u>	<u>\$ 0.2820</u>	<u>\$ 0.2834</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Columbia Public Schools	5.4656	6.0430	6.0555	6.1425	6.0988	6.0984	5.6932	5.6661	5.6731	5.7195
Southern Boone County R-I Schools	5.0300	5.0988	5.0861	5.0885	5.7918	5.7918	5.7901	5.7901	5.7901	5.7901
Hallsville R-IV Schools	4.2991	4.3033	5.1033	5.1033	4.9637	5.0274	4.9539	4.9554	4.9227	4.9959
Sturgeon R-V Schools	5.1190	5.0570	5.0508	5.0484	5.0364	5.0536	5.0441	5.0991	5.0991	5.1847
Centralia R-VI Schools	4.3282	4.3382	4.3493	4.3595	4.3327	4.3331	4.3162	4.3134	4.3230	4.3485
Harrisburg R-VIII Schools	4.5611	5.2515	5.2515	5.2515	5.2515	5.2535	5.2535	5.2540	5.2540	5.3405
New Franklin R-I Schools	4.1111	4.0475	4.0475	4.1085	4.1286	5.2496	5.2496	5.2496	5.2496	5.2496
Fayette R-III Schools	4.2528	4.2528	4.2528	4.2762	4.9962	4.9962	4.9962	4.9962	4.9962	4.9962
North Callaway R-I Schools	3.7925	3.7971	3.9102	4.6602	4.6602	4.6602	4.6724	4.6776	4.6802	4.9302
City of Ashland	0.2641	0.2480	0.2480	0.2480	0.2480	0.2480	0.2404	0.2404	0.1803	0.1803
City of Centralia	0.9697	0.9661	0.9661	0.9661	0.9529	0.9529	0.9322	0.9322	0.9322	0.9623
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4075	0.4078	0.4032	0.4032	0.4032	0.4075
City of Hallsville	0.8500	0.8490	0.8400	0.8400	0.5593	0.5655	0.5399	0.5399	0.5250	0.5310
City of Sturgeon	0.5547	0.5473	0.5473	0.5539	0.5363	0.5367	0.5161	0.5336	0.5336	0.5567
Town of Harrisburg	0.3562	0.3578	0.3640	0.3645	0.3645	0.3655	0.3530	0.3538	0.3518	0.3588
Village of Hartsburg	0.5798	0.5291	0.5409	0.5409	0.5409	-	0.5507	0.5905	0.5921	0.5929
City of Rocheport	0.2744	0.2656	0.2656	0.2707	0.2707	0.2707	0.2639	0.2639	0.2639	0.2639
Boone County Fire Protection District	0.8842	0.8842	0.8842	0.8842	0.8842	0.8842	0.8828	0.8842	0.8826	0.8926
Southern Boone County Fire District	0.3607	0.3803	0.3777	0.3728	0.4999	0.4999	0.4926	0.4926	0.4918	0.4918
Columbia - Boone County Library District*	-	-	-	0.3091	0.3064	0.3064	0.3022	0.3022	0.3022	0.3058
Boone County Library District*	0.3091	0.3091	0.3091	-	-	-	-	-	-	-
Centralia Library District	0.6285	0.5969	0.5505	0.5508	0.5435	0.5435	0.5284	0.5293	0.5293	0.5500
Columbia Regional Library District*	0.5224	0.5088	0.3091	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.9000	\$ 0.0900	\$ 0.0901	\$ 0.0881	\$ 0.0882	\$ 0.0872	\$ 0.0872	\$ 0.0855	\$ 0.0856

* In 2018, the Boone County Library District and the Columbia Library District merged to form the Columbia - Boone County Library District

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	2014	2015	2016
Accommodation and Food Services			
Administrative and Support and Waste Management and Remediation Services			
Agriculture, Forestry, Fishing and Hunting			
Apparel and accessories	77,907,757	80,053,769	77,249,842
Arts, Entertainment, and Recreation			
Automotive dealers and gasoline services	143,737,565	99,281,436	103,209,453
Building material; hardware, garden supply	137,864,736	139,216,042	141,721,728
Communication	70,701,662	70,256,834	65,067,394
Construction			
Eating and drinking establishments	317,134,888	341,901,707	353,666,671
Educational Services			
Electric, gas, and sanitary	107,778,004	95,738,723	93,191,353
Finance & Insurance			
Food stores	284,686,881	291,020,070	295,117,707
Furniture, home furnishings and equipment	105,980,465	105,132,150	107,604,453
General merchandise retail stores	438,462,272	437,547,138	426,237,311
Health Care and Social Assistance			
Information			
Management of Companies and Enterprises			
Manufacturing			
Mining			
Miscellaneous retail	194,469,393	199,633,560	204,235,085
Professional, Scientific, and Technical Services			
Public Administration			
Real Estate and Rental and Leasing			
Retail Trade			
Transportation and Warehousing			
Utilities			
Wholesale Trade			
Wholesale trade- durable goods	88,199,320	103,146,642	111,400,473
Wholesale trade- nondurable goods	63,491,663	71,055,722	76,729,222
All other	586,487,854	606,635,591	637,530,630
Total taxable sales subject to sales and use tax	\$ 2,616,902,461	2,640,619,384	2,692,961,322
Less: Taxable sales subject to use tax included in amounts above *	(57,458,620)	(78,789,736)	(86,198,364)
Total taxable sales subject to local sales tax only	\$ 2,559,443,841	2,561,829,648	2,606,762,958
Annual percentage change	4.7%	0.1%	1.8%
County direct sales tax rate	1.750%	1.750%	1.750%

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

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

Source: Missouri Department of Revenue

Statistical and Demographic Information cont'd

2017*	2018*	2019*	2020*	2021*	2022*	2023*
393,719,562	401,483,953	403,303,258	332,694,784	445,541,366	485,881,037	393,093,658
22,744,391	26,569,541	15,940,315	23,914,521	25,207,675	28,146,867	20,365,183
	35,006	-	-			-
19,410,413	22,399,884	18,808,970	14,301,025	17,281,510	19,499,592	17,175,966
						-
						-
						-
15,626,682	18,434,388	17,905,951	9,187,939	11,347,040	13,001,703	11,554,782
						-
37,335,367	43,990,946	28,953	44,823	4,113	19,441,095	186,576
						-
10,741,995	15,797,970	5,836,533	6,416,396	7,478,532	11,718,964	4,830,843
						-
						-
						-
6,591,510	11,285,872	3,142,005	3,358,974	2,803,811	4,844,350	2,047,079
96,157,932	83,694,975	55,854,993	56,817,047	54,916,967	54,716,244	38,362,100
59,540,196	59,774,880	46,462,226	49,990,860	48,123,118	50,764,434	34,542,337
37,447,269	45,260,949	28,650,011	4,389,193	6,119,141	12,091,419	11,591,891
	13,986,899	4,362,983	-			-
						-
24,425,929	31,090,368	28,859,093	28,804,647	37,716,663	39,427,572	34,037,351
949,054	1,091,786	797,825	-			-
19,931,618	27,898,801	21,215,540	19,700,815	18,991,743	21,053,242	18,980,206
1,327,014,480	1,333,021,196	1,352,213,048	1,104,103,762	1,395,678,212	1,646,239,894	1,378,881,286
262,360	774,779	258,657	-		180,603	-
213,198,791	243,165,887	230,970,792	52,574,054	55,755,531	57,233,884	13,602,179
200,234,439	218,491,807	180,976,357	211,647,579	262,288,152	323,929,850	290,874,803
						0
						-
228,776,948	111,251,057	262,564,644	881,977,012	901,073,227	751,400,964	632,006,094
2,714,108,937	2,709,500,943	2,678,152,155	2,799,923,431	3,290,326,799	3,539,571,715	2,902,132,334
(116,066,544)	(112,548,063)	(85,316,944)	(213,823,240)	(286,740,400)	(352,286,667)	(450,271,811)
2,598,042,392	2,596,952,880	2,592,835,211	2,586,100,191	3,003,586,399	3,187,285,048	2,451,860,523
-0.3%	0.0%	-0.2%	-0.3%	16.1%	6.1%	-23.1%
1.750%	1.750%	1.750%	1.750%	1.750%	1.750%	1.750%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2025

Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	Combined Sales Tax Rates	5.975%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Huntsdale	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City Capital Improvements	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	Combined Sales Tax Rates	7.475%	
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	7.975%	

Continued on next page

Statistical and Demographic Information cont'd

Continued from previous page

Ashland	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	1.000%	Permanent
	City Law Enforcement	1.000%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
Combined Sales Tax Rates		9.475%	
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
	City Public Safety	0.500%	Permanent
Combined Sales Tax Rates		8.475%	
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2025
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2022
Combined Sales Tax Rates		7.975%	
Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	Combined Sales Tax Rates	6.975%	
Hallsville	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	2.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	City Stormwater and Parks	0.125%	Permanent
Combined Sales Tax Rates		8.600%	

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Statistical and Demographic Information cont'd

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*****Additional sales taxes apply within the boundaries of various special taxing districts:*****
Special Taxing
Districts

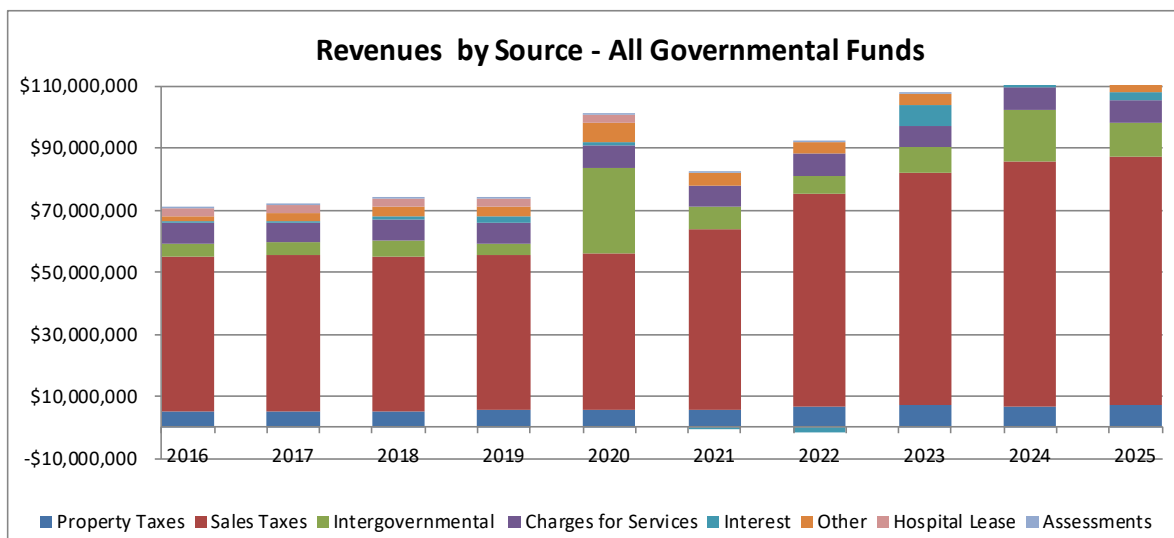
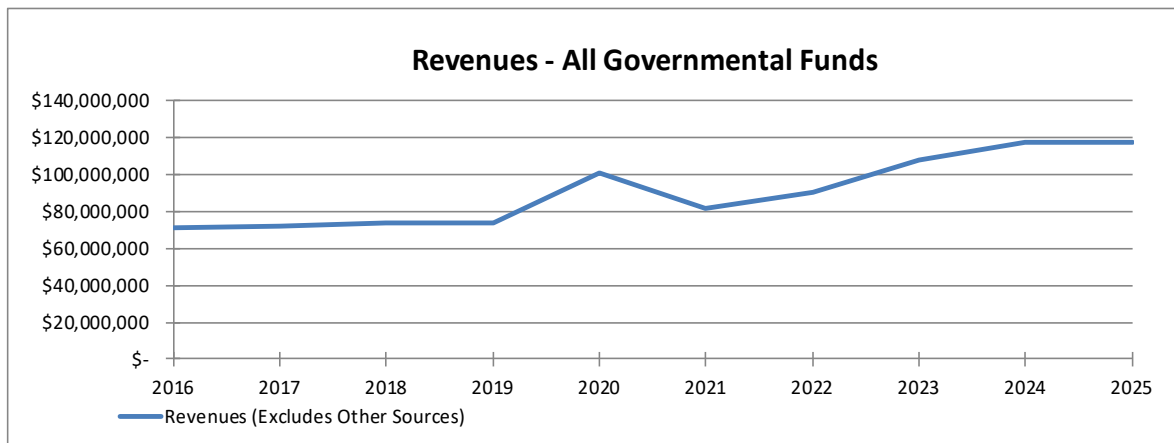
Community Improvement District (CID) - Ashland (+1.00%)	10.475%
Community Improvement District (CID) - Various Columbia locations (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.625%)	8.600%
Transportation Development District (TDD) - various locations in Columbia (+1.00%)	8.975%
Boone County Fairground Regional Recreation District (+2.50%)	8.475%
Boone County Lake of the Woods TDD District (+2.50%)	8.975%

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 5,019,805	\$ 5,146,705	\$ 5,251,403	\$ 5,542,336	\$ 5,683,135
Assessments	182,348	152,400	162,796	154,288	128,689
Sales Taxes	50,087,949	50,291,393	49,894,292	49,783,514	50,187,990
Intergovernmental	3,845,288	4,300,564	5,181,034	3,970,247	27,806,464
Charges for Services	6,850,421	6,012,220	6,441,010	6,379,422	6,954,544
Interest	400,345	669,113	1,287,998	2,466,374	1,369,771
Hospital Lease	2,361,806	2,410,696	2,461,187	2,508,196	2,565,382
Other	1,841,738	2,652,884	2,938,746	2,956,751	6,179,316
Total	\$ 70,589,700	\$ 71,635,975	\$ 73,618,466	\$ 73,761,128	\$ 100,875,291

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 5,538,555	\$ 6,761,790	\$ 6,907,583	\$ 6,877,900	\$ 7,094,896
Assessments	81,041	98,913	84,310	69,179	91,672
Sales Taxes	58,397,809	68,343,005	75,040,580	78,603,706	80,258,360
Intergovernmental	6,898,111	5,884,181	8,128,087	16,944,575	10,823,933
Charges for Services	6,955,240	7,240,303	6,898,205	7,206,820	7,049,587
Interest	(779,346)	(1,483,688)	6,670,829	2,361,501	2,531,679
Other	4,178,794	3,735,038	3,683,770	5,586,062	9,548,135
Total	\$ 81,270,204	\$ 90,579,542	\$ 107,413,364	\$ 117,649,743	\$ 117,398,262

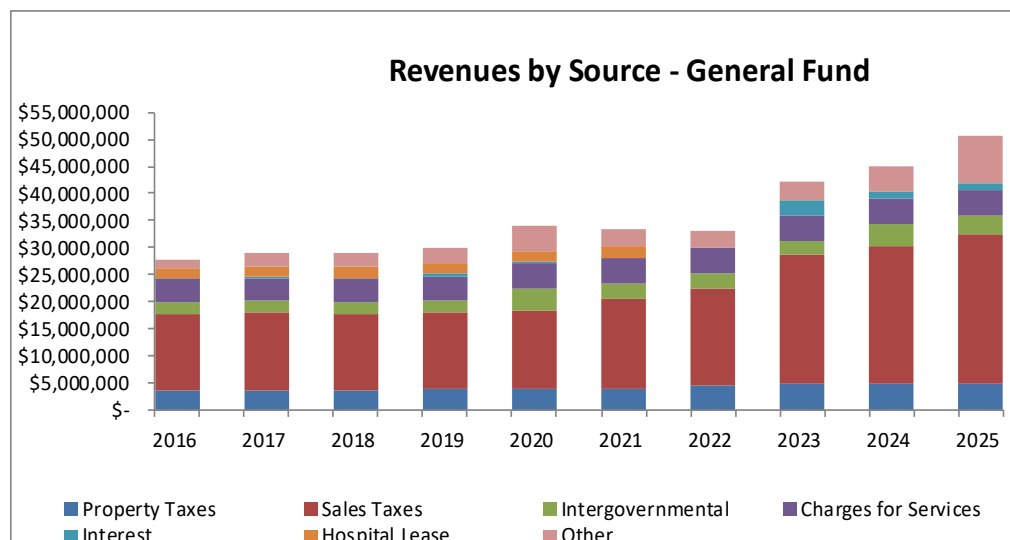
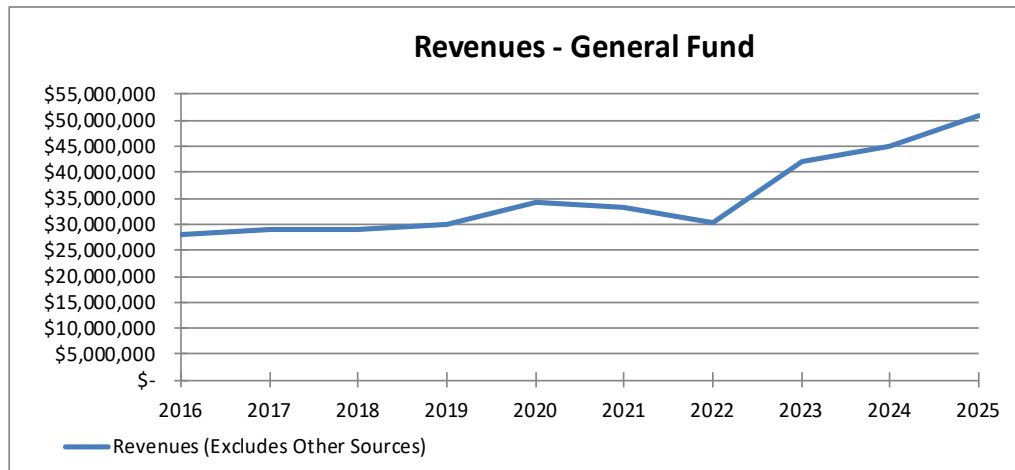


Revenues by Source cont'd

General Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Property Taxes	\$ 3,512,970	\$ 3,604,401	\$ 3,673,856	\$ 3,887,585	\$ 3,979,529
Sales Taxes	14,281,327	14,335,906	14,233,384	14,193,550	14,459,278
Intergovernmental	2,048,902	2,385,520	2,049,896	2,292,705	4,064,323
Charges for Services	4,472,121	3,967,294	4,259,676	4,202,743	4,549,816
Interest	97,245	227,827	272,499	580,074	364,795
Hospital Lease	1,837,960	1,876,006	1,915,590	1,952,178	1,996,687
Other	1,624,839	2,546,565	2,731,927	2,814,613	4,654,645
Total	\$ 27,875,364	\$ 28,943,519	\$ 29,136,828	\$ 29,923,448	\$ 34,069,073

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Property Taxes	\$ 3,875,689	\$ 4,500,359	\$ 4,845,624	\$ 4,826,600	\$ 4,961,500
Sales Taxes	16,809,584	17,919,546	24,026,621	25,526,361	27,545,360
Intergovernmental	2,831,882	2,775,049	2,462,734	4,072,601	3,534,043
Charges for Services	4,614,321	4,646,994	4,533,956	4,630,655	4,639,806
Interest	(234,015)	(2,902,456)	2,999,681	1,173,681	1,174,327
Hospital Lease	2,023,842	-	-	-	-
Other	3,208,832	3,400,848	3,324,686	4,760,747	8,941,093
Total	\$ 33,130,135	\$ 30,340,340	\$ 42,193,302	\$ 44,990,645	\$ 50,796,129

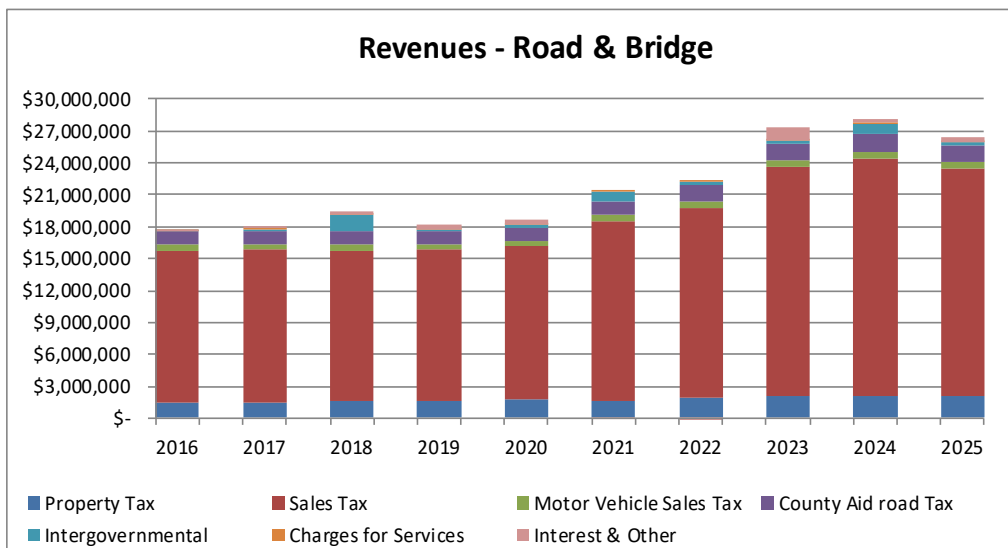
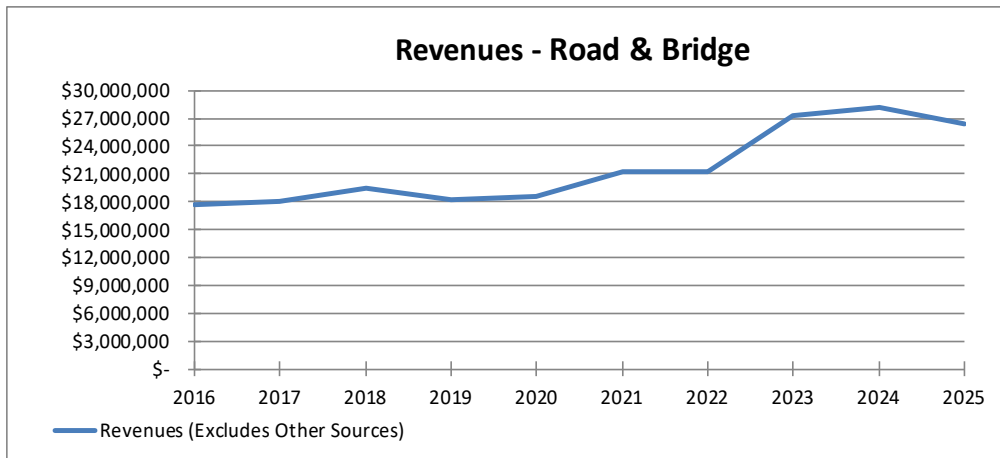


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Property Tax	\$ 1,506,835	\$ 1,542,304	\$ 1,577,547	\$ 1,654,751	\$ 1,703,606
Sales Tax	14,270,107	14,322,240	14,215,362	14,181,969	14,452,403
Motor Vehicle Sales Tax	508,987	534,408	526,497	541,022	554,279
County Aid road Tax	1,246,749	1,255,175	1,229,266	1,244,912	1,167,735
Intergovernmental	38,716	132,025	1,554,369	54,628	331,382
Charges for Services	35,054	34,170	32,559	36,096	47,790
Interest & Other	115,961	174,186	307,549	518,392	350,888
Total	\$ 17,722,409	\$ 17,994,508	\$ 19,443,149	\$ 18,231,770	\$ 18,608,083

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Property Tax	\$ 1,662,866	\$ 1,916,166	\$ 2,061,959	2,051,300	\$ 2,133,396
Sales Tax	16,801,034	17,903,676	21,525,666	22,325,000	21,343,000
Motor Vehicle Sales Tax	628,770	597,259	625,000	575,000	575,000
County Aid road Tax	1,279,123	1,576,030	1,576,030	1,736,000	1,600,000
Intergovernmental	908,791	295,764	373,115	1,014,395	303,045
Charges for Services	8,329	9,184	10,016	143,670	27,085
Interest & Other	(28,627)	(1,139,148)	1,117,832	350,656	468,130
Total	\$ 21,260,286	\$ 21,158,931	\$ 27,289,618	\$ 28,196,021	\$ 26,449,656

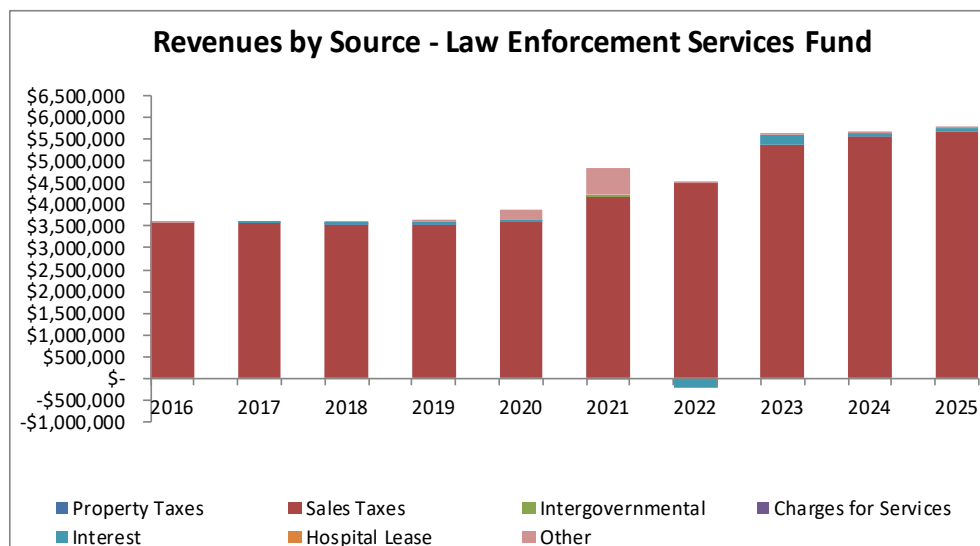
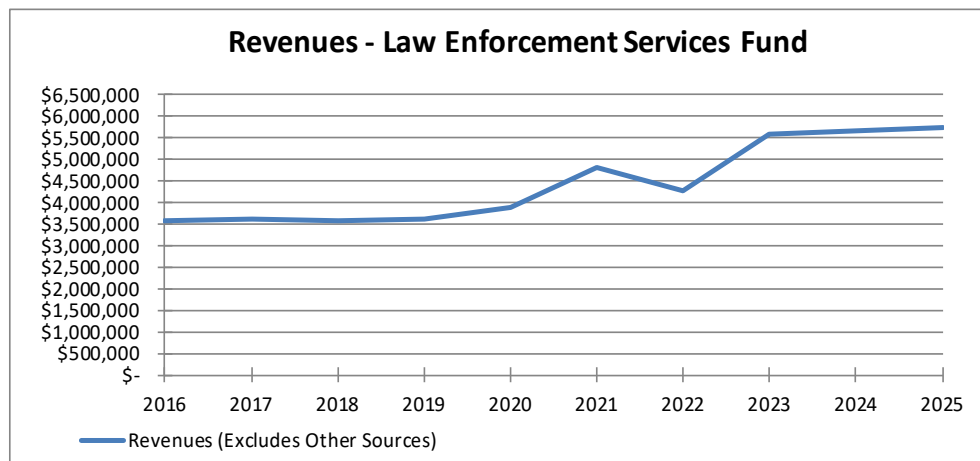


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,567,736	3,580,551	3,553,618	3,545,740	3,613,099
Intergovernmental	-	-	-	-	-
Charges for Services	-	309	378	183	61
Interest	18,302	19,715	43,511	83,337	43,054
Hospital Lease	-	-	-	-	-
Other	750	-	-	2,359	231,887
Total	\$ 3,586,788	\$ 3,600,575	\$ 3,597,507	\$ 3,631,619	\$ 3,888,101

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	4,200,254	4,475,918	5,355,399	5,556,000	5,667,000
Intergovernmental	15,744	-	-	-	-
Charges for Services	-	-	0	100	-
Interest	(23,421)	(227,511)	240,117	93,000	90,690
Hospital Lease	-	-	-	-	-
Other	620,006	19,455	7,191	1,552	1,000
Total	\$ 4,812,583	\$ 4,267,862	\$ 5,602,707	\$ 5,650,652	\$ 5,758,690

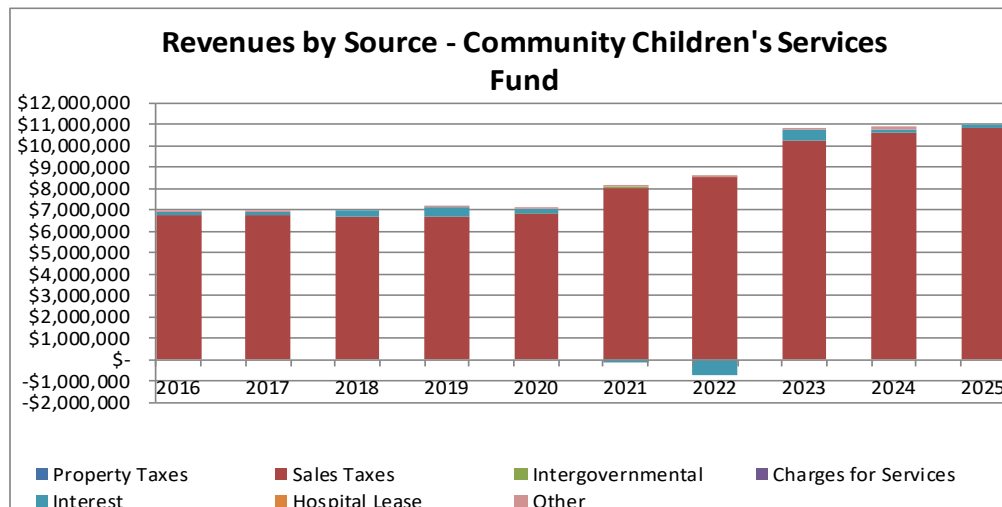
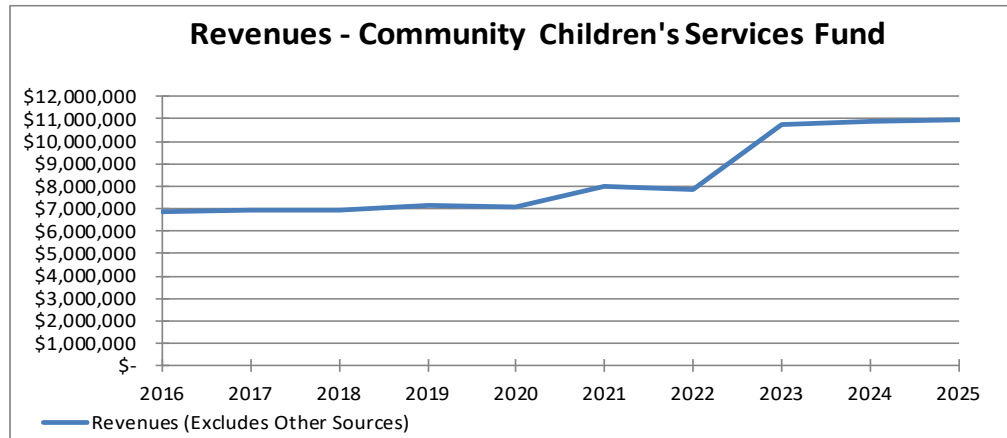


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,766,351	6,775,920	6,689,788	6,675,451	6,818,501
Intergovernmental	-	-	-	-	20,920
Charges for Services	-	-	-	-	-
Interest	107,095	143,487	266,008	462,100	240,662
Hospital Lease	-	-	-	-	-
Other	11,940	3,111	-	7,547	7,189
Total	\$ 6,885,386	\$ 6,922,518	\$ 6,955,796	\$ 7,145,098	\$ 7,087,272

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	7,976,075	8,498,293	10,243,477	10,622,000	10,834,000
Intergovernmental	88,901	45,238	-	-	-
Charges for Services	-	-	-	-	-
Interest	(106,037)	(740,466)	475,193	118,645	154,460
Hospital Lease	-	-	-	-	-
Other	25,512	48,032	35,702	172,594	-
Total	\$ 7,984,451	\$ 7,851,097	\$ 10,754,372	\$ 10,913,239	\$ 10,988,460

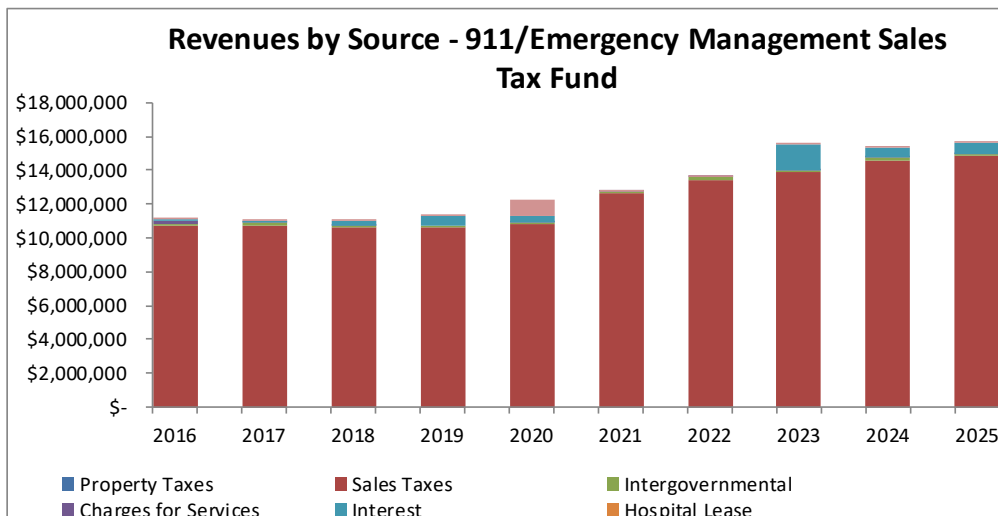
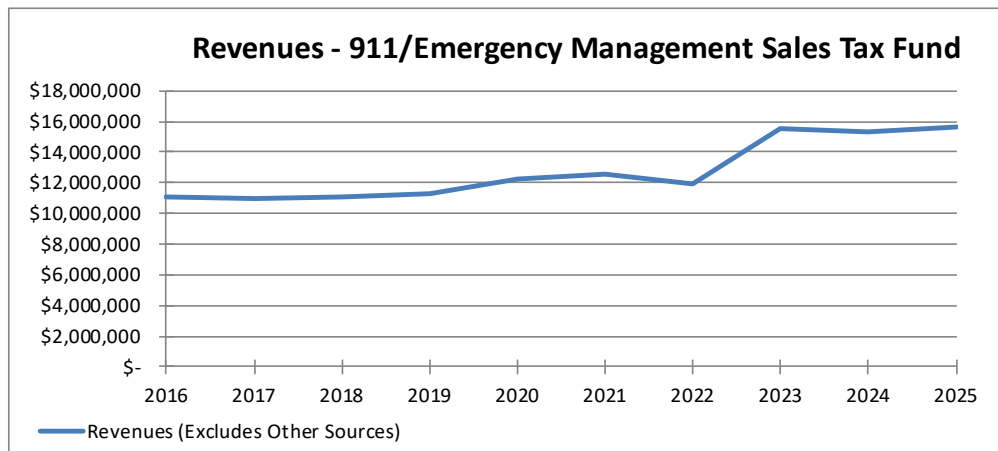


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	10,689,521	10,734,048	10,656,229	10,635,918	10,838,095
Intergovernmental	113,109	154,717	83,236	79,383	114,779
Charges for Services	227,685	101	545	-	118
Interest	37,777	86,919	280,617	571,840	358,545
Hospital Lease	-	-	-	-	-
Other	386	1,713	1,030	6,129	939,440
Total	\$ 11,068,478	\$ 10,977,498	\$ 11,021,657	\$ 11,293,270	\$ 12,250,977

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	12,598,746	13,426,333	13,882,246	14,569,000	14,861,000
Intergovernmental	174,500	187,449	135,326	143,800	113,900
Charges for Services	298	48	101	340	300
Interest	(222,409)	(1,759,640)	1,523,504	570,000	661,265
Hospital Lease	-	-	-	-	-
Other	12,416	63,671	33,565	12,165	11,250
Total	\$ 12,563,551	\$ 11,917,861	\$ 15,574,742	\$ 15,295,305	\$ 15,647,715

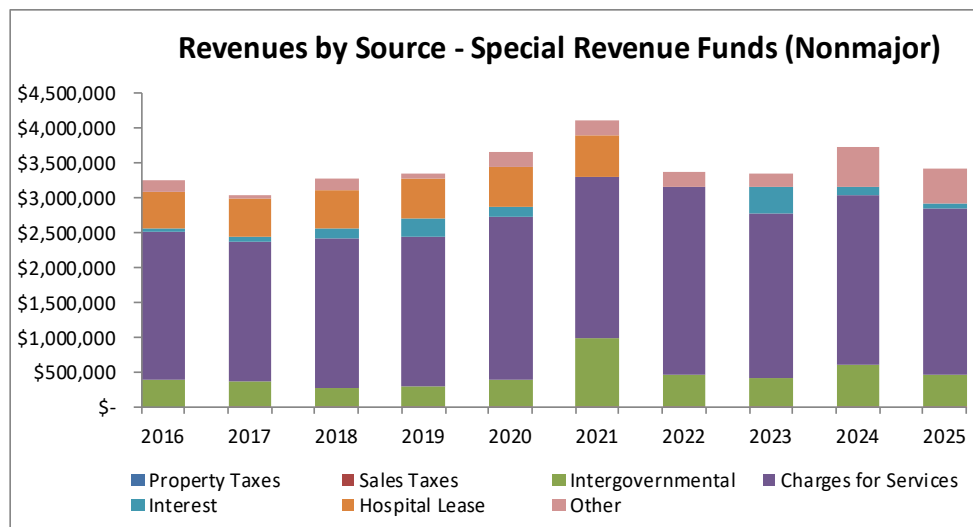
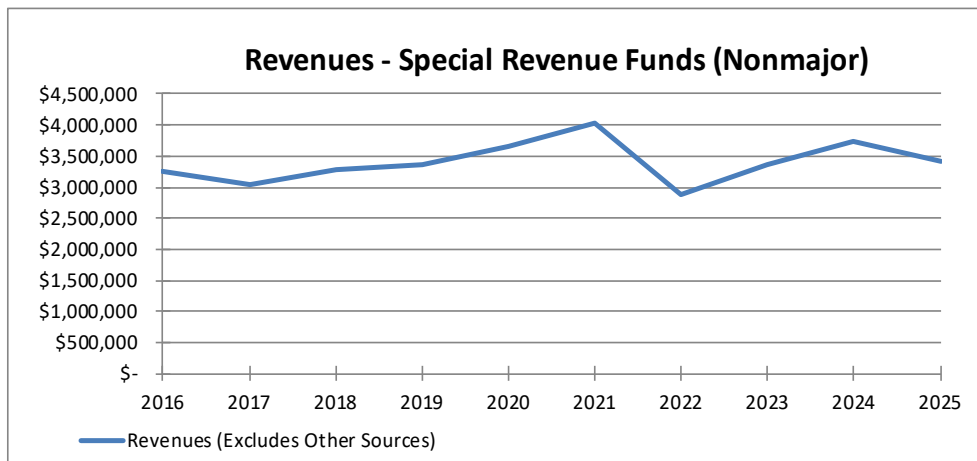


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,920	8,320	19,414	9,864	6,614
Intergovernmental	389,960	366,920	259,701	295,856	380,212
Charges for Services	2,115,561	2,010,346	2,147,852	2,140,400	2,356,759
Interest	60,687	70,610	148,087	268,511	142,891
Hospital Lease	523,846	534,690	545,597	556,018	568,695
Other	164,171	43,794	162,553	83,909	195,764
Total	\$ 3,258,145	\$ 3,034,680	\$ 3,283,204	\$ 3,354,558	\$ 3,650,935

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	12,116	12,164	7,171	5,345	8,000
Intergovernmental	970,400	451,097	424,793	611,219	470,636
Charges for Services	2,332,292	2,697,115	2,354,132	2,432,055	2,382,396
Interest	(63,995)	(484,275)	367,101	116,141	59,260
Hospital Lease	576,430	-	-	-	-
Other	215,545	202,622	202,409	570,348	508,067
Total	\$ 4,042,788	\$ 2,878,723	\$ 3,355,606	\$ 3,735,108	\$ 3,428,359

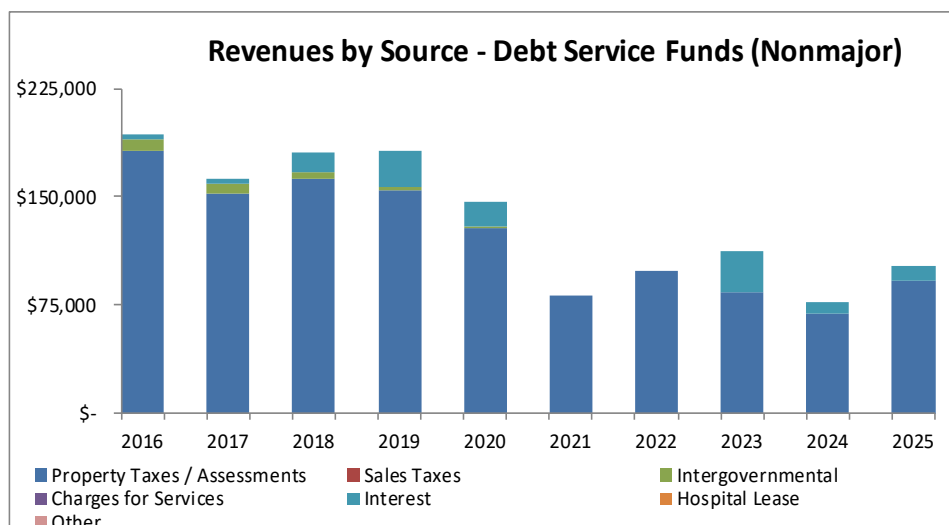
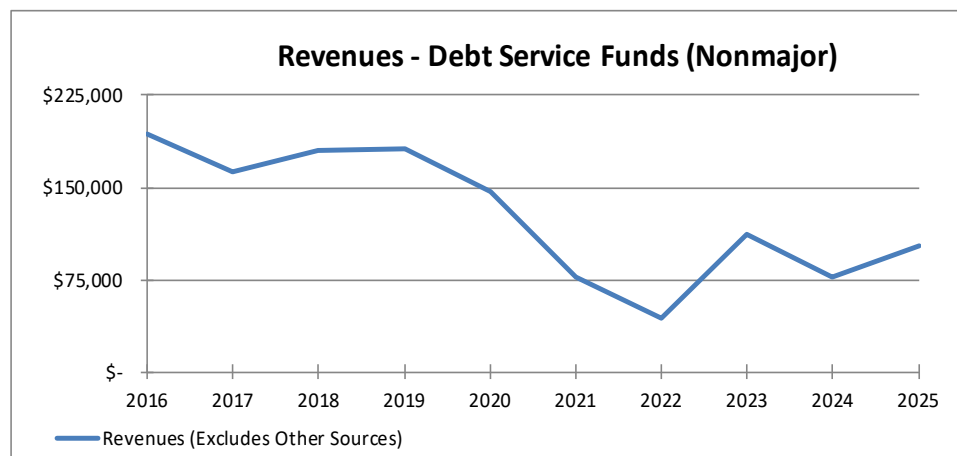


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Property Taxes / Assessments	\$ 182,348	\$ 152,400	\$ 162,796	\$ 154,288	\$ 128,689
Sales Taxes	-	-	-	-	-
Intergovernmental	7,852	6,207	4,566	2,763	924
Charges for Services	-	-	-	-	-
Interest	2,930	4,070	12,963	24,314	16,961
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 193,130	\$ 162,677	\$ 180,325	\$ 181,365	\$ 146,574

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Property Taxes / Assessments	\$ 81,041	\$ 98,913	\$ 84,310	\$ 69,179	\$ 91,672
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	(4,359)	(55,758)	27,618	8,034	10,272
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 76,682	\$ 43,155	\$ 111,928	\$ 77,213	\$ 101,944



Expenditures by Function

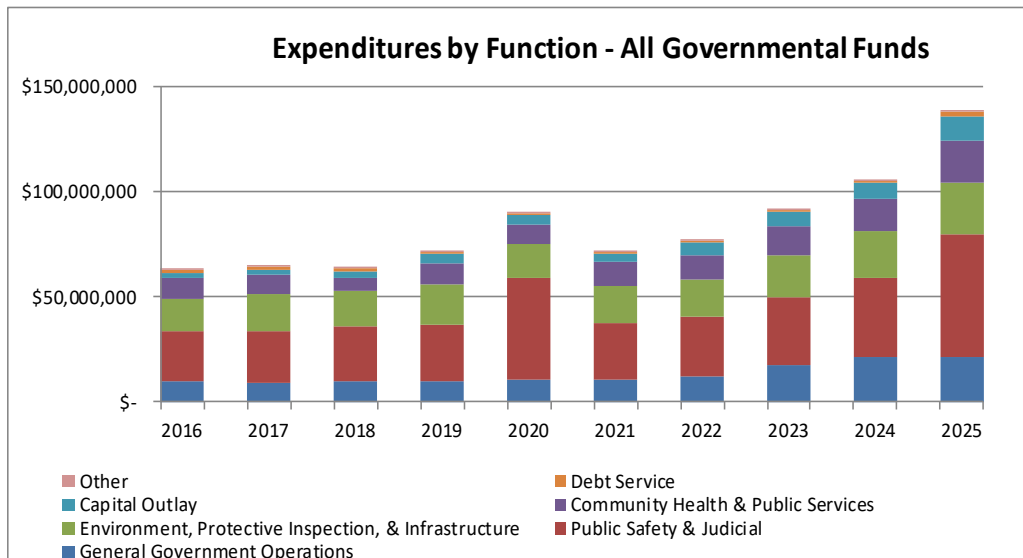
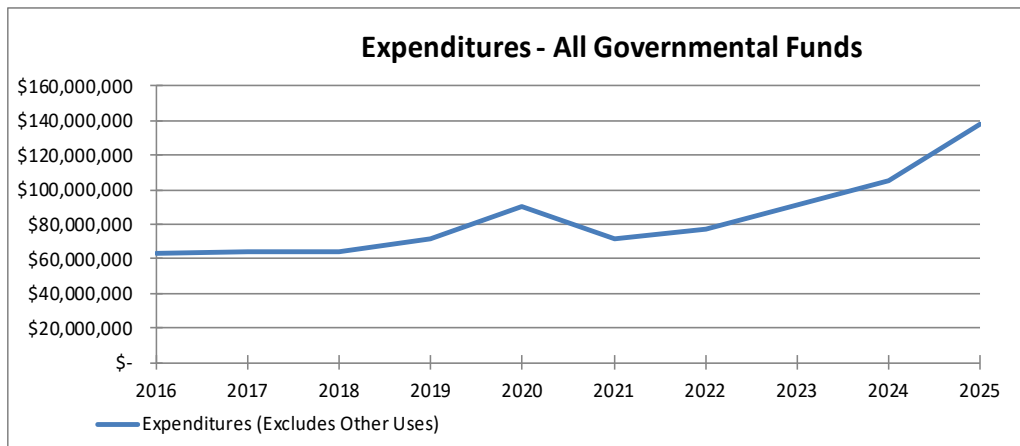
Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 10,212,364	\$ 9,203,407	\$ 9,823,785	\$ 9,664,757	\$ 10,960,990
Public Safety & Judicial	23,400,684	24,555,983	25,875,720	26,785,951	48,152,939
Environment, Protective Inspection, & Infrastructure	15,533,026	17,307,902	17,452,364	19,852,724	16,339,450
Community Health & Public Services	9,638,906	9,309,938	6,281,644	9,487,953	9,067,166
Capital Outlay	2,430,612	2,435,994	2,988,964	4,455,283	4,147,510
Debt Service	1,524,188	1,515,310	1,568,151	1,133,666	1,126,855
Other	151,767	211,645	64,622	57,890	57,574

Total \$ 62,891,547 \$ 64,540,179 \$ 64,055,250 \$ 71,438,224 \$ 89,852,484

	2021	2022	2023	2024	2025
	Actual	Actual	Actual	Estimated	Budget
General Government Operations	\$ 10,831,866	\$ 12,448,699	\$ 17,796,304	\$ 21,530,240	\$ 21,601,922
Public Safety & Judicial	26,995,376	28,384,849	31,969,365	37,566,151	57,933,566
Environment, Protective Inspection, & Infrastructure	17,570,586	17,765,866	19,852,417	22,447,586	24,826,311
Community Health & Public Services	11,662,566	11,342,762	13,792,883	15,251,554	19,692,208
Capital Outlay	3,489,340	6,057,605	7,075,697	7,523,809	12,028,964
Debt Service	1,036,779	976,563	978,005	980,878	1,723,813
Other	57,252	66,925	61,591	66,249	129,163

Total \$ 71,643,765 \$ 77,043,269 \$ 91,526,262 \$105,366,467 \$137,935,947

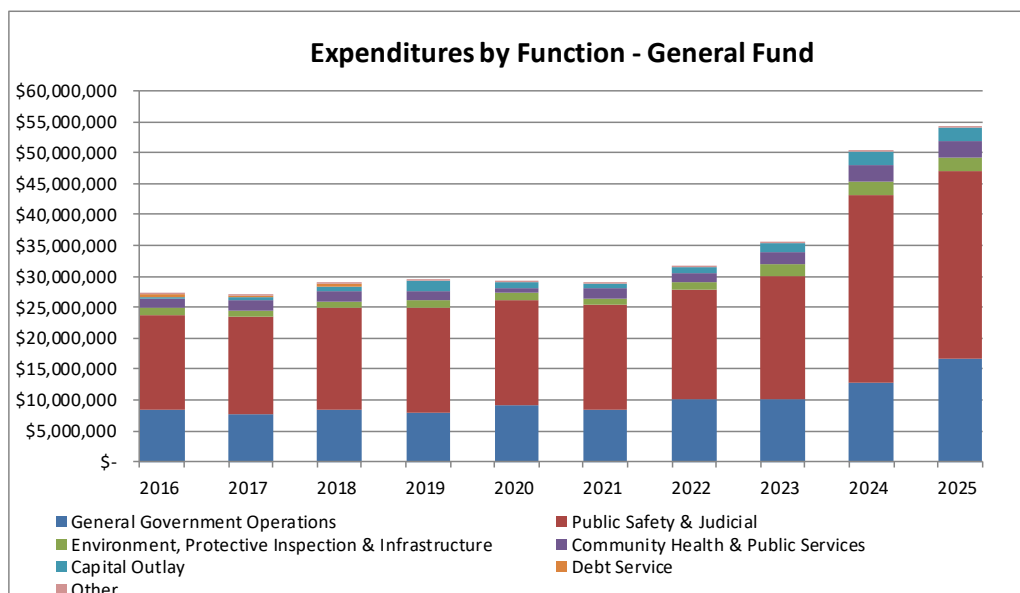
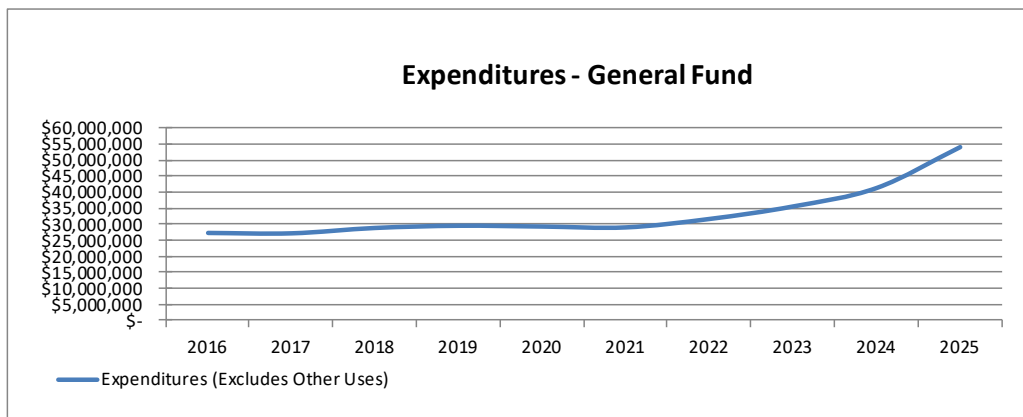


Expenditures by Function cont'd

Budget Basis-General Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
General Government Operations	\$ 8,404,208	\$ 7,665,472	\$ 8,347,382	\$ 7,834,862	\$ 9,228,750
Public Safety & Judicial	15,436,207	15,794,103	16,578,106	17,012,078	16,930,347
Environment, Protective Inspection & Infrastructure	1,067,531	1,116,263	1,105,904	1,271,307	1,097,979
Community Health & Public Services	1,418,857	1,502,914	1,567,273	1,462,081	905,730
Capital Outlay	367,284	442,864	697,962	1,847,900	1,018,861
Debt Service	384,913	383,869	438,263	-	-
Other	140,918	195,857	55,500	53,000	53,000
Total	\$ 27,219,918	\$ 27,101,342	\$ 28,790,390	\$ 29,481,228	\$ 29,234,667

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
General Government Operations	\$ 8,469,911	\$ 10,096,499	\$ 10,191,520	\$ 12,848,519	\$ 16,766,629
Public Safety & Judicial	16,839,085	17,660,921	19,921,337	22,134,115	30,274,614
Environment, Protective Inspection & Infrastructure	1,189,125	1,214,750	1,926,772	2,092,349	2,255,233
Community Health & Public Services	1,643,575	1,558,975	1,837,811	1,689,602	2,684,481
Capital Outlay	769,746	1,021,996	1,609,753	2,516,804	2,101,177
Debt Service	-	-	-	-	-
Other	53,000	63,000	58,000	63,000	118,000
Total	\$ 28,964,442	\$ 31,616,141	\$ 35,545,193	\$ 41,344,389	\$ 54,200,134

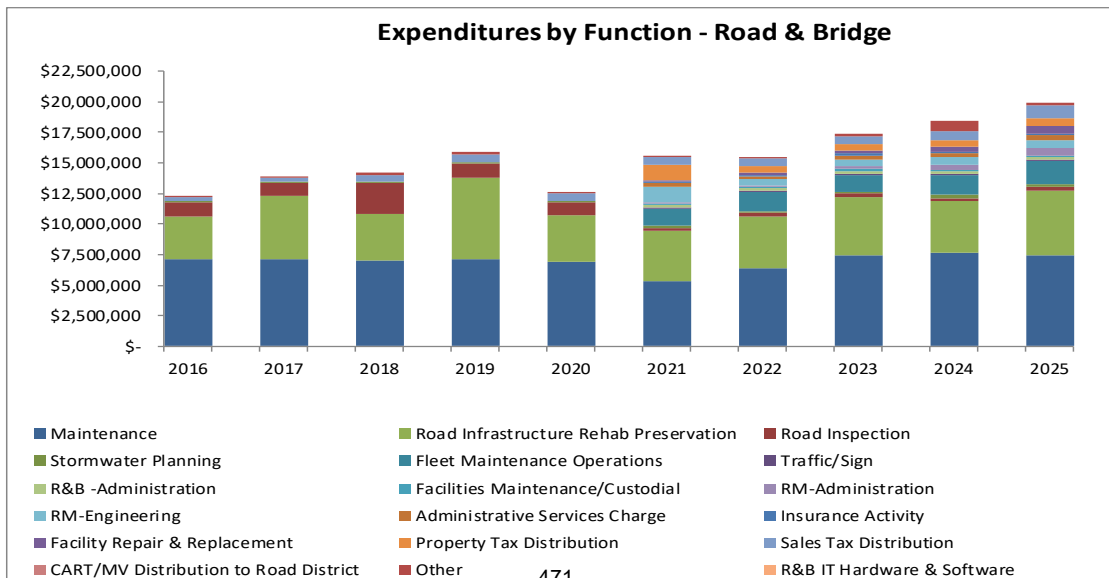
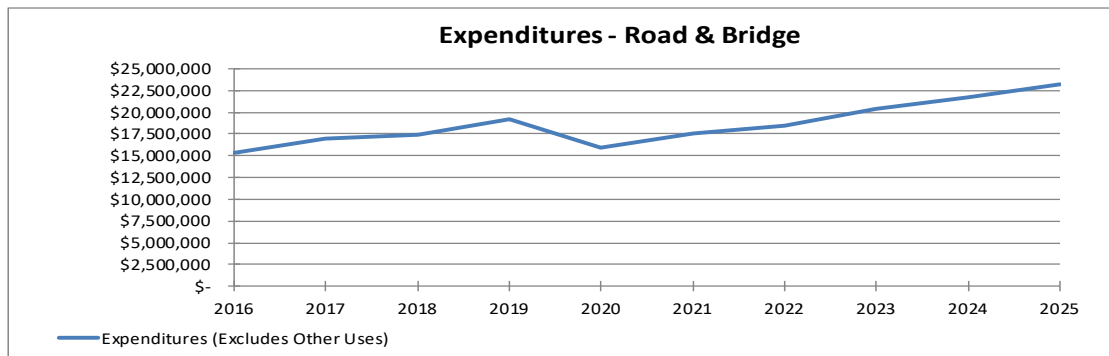


Expenditures by Function cont'd

Budget Basis– Road & Bridge Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Maintenance	\$ 7,136,781	\$ 7,095,987	\$ 7,063,077	\$ 7,128,059	\$ 6,960,412
Road Infrastructure Rehab Preservation	3,488,468	5,171,587	3,706,517	6,646,329	3,741,156
Road Inspection	1,122,565	1,037,361	2,586,288	1,195,385	1,022,210
Stormwater Planning	115,563	117,043	114,620	110,767	114,628
Administrative Services Charge	329,163	405,000	538,000	630,000	675,000
Insurance Activity	10,870	8,647	44,941	23,862	1,782
Facility Repair & Replacement	50,000	50,000	150,000	150,000	150,000
Property Tax Distribution	247,149	258,052	264,403	271,372	279,453
Sales Tax Distribution	2,680,370	2,739,268	2,718,437	2,757,898	2,745,457
CART/MV Distribution to Road District	87,494	89,271	88,168	89,095	86,126
Other	13,246	6,487	131,927	158,964	182,193
Total	\$ 15,281,669	\$ 16,978,703	\$ 17,406,378	\$ 19,161,731	\$ 15,958,417

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Maintenance	\$ 5,330,388	\$ 6,337,319	\$ 7,485,416	\$ 7,623,219	\$ 7,449,504
Road Infrastructure Rehab Preservation	4,120,555	4,322,611	4,726,786	4,294,038	5,275,000
Road Inspection	227,413	235,871	264,548	199,681	330,611
Stormwater Planning	138,760	157,422	173,391	339,668	222,512
Fleet Maintenance Operations	1,421,767	1,553,367	1,343,804	1,538,001	1,829,919
Traffic/Sign	139,377	142,608	148,666	145,343	179,916
R&B -Administration	288,251	232,702	303,373	321,537	390,576
Facilities Management/Custodial	121,163	97,267	218,709	121,859	129,499
RM-Administration	132,290	165,661	221,644	470,662	592,876
RM-Engineering	1,271,067	515,761	521,086	538,140	661,015
R&B IT Hardware & Software	-	74,696	63,501	115,533	82,387
Administrative Services Charge	615,030	675,000	690,000	690,000	1,025,410
Insurance Activity	372,726	170,951	195,660	245,688	313,594
Facility Repair & Replacement	150,000	150,000	150,000	872,000	302,200
Property Tax Distribution	290,722	283,303	326,402	350,891	357,909
Sales Tax Distribution	2,784,609	3,194,628	3,407,098	3,506,888	3,615,000
CART/MV Distribution to Road District	94,351	106,787	122,572	108,750	108,750
Other	8,075	9,401	8,765	309,315	310,000
Total	\$ 17,506,544	\$ 18,425,355	\$ 20,371,421	\$ 21,791,213	\$ 23,176,678

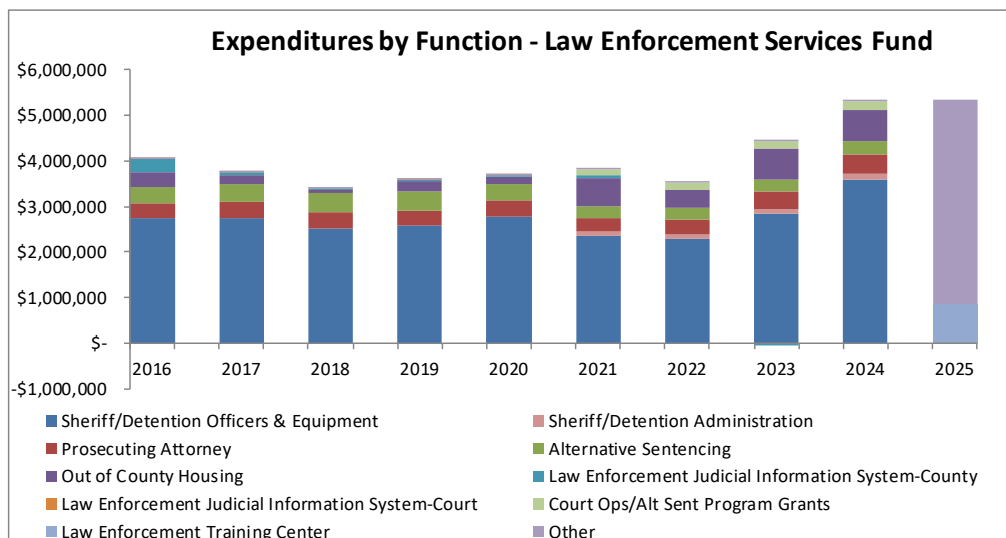
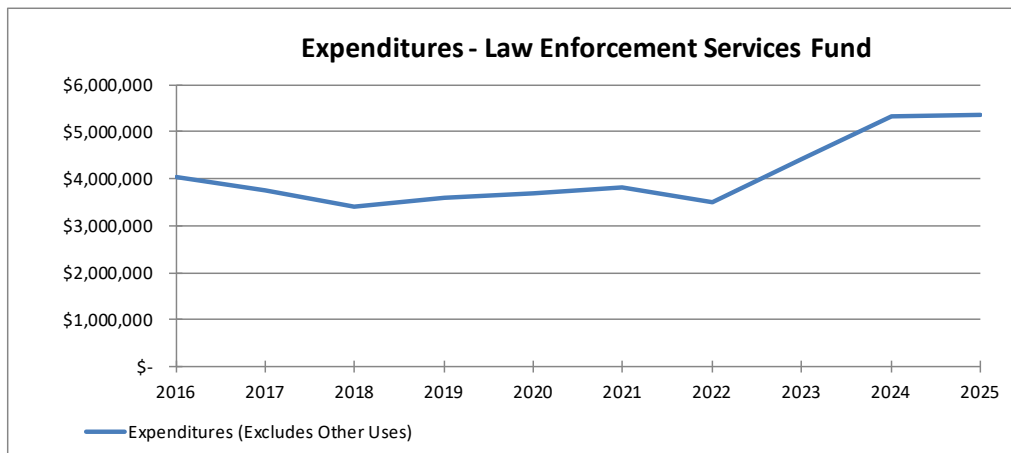


Expenditures by Function cont'd

Budget Basis– Law Enforcement Services Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
Sheriff/Detention Officers & Equipment	\$ 2,738,184	\$ 2,749,857	\$ 2,530,728	\$ 2,569,850	\$ 2,788,264
Prosecuting Attorney	328,431	343,532	331,099	327,838	340,258
Alternative Sentencing	370,319	382,818	444,112	434,479	371,368
Out of County Housing	304,929	219,577	50,845	220,763	154,041
Law Enforcement Judicial Information System-County	293,768	40,398	35,840	28,167	38,211
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	2,100
Court Ops/Alt Sent Program Grants	-	-	-	-	-
Other	2,178	1,623	1,465	2,247	4,510
Total	\$ 4,039,909	\$ 3,739,905	\$ 3,396,189	\$ 3,585,444	\$ 3,698,752

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
Sheriff/Detention Officers & Equipment	\$ 2,370,564	\$ 2,303,034	\$ 2,832,634	\$ 3,587,330	\$ -
Sheriff/Detention Administration	66,074	73,278	106,181	119,282	-
Prosecuting Attorney	317,405	339,990	383,616	441,517	-
Alternative Sentencing	235,099	268,101	267,601	298,743	-
Out of County Housing	644,819	379,814	674,899	668,100	-
Law Enforcement Judicial Information System-County	38,025	0	(888)	-	18,201
Court Ops/Alt Sent Program Grants	147,017	149,216	152,721	201,469	-
Law Enforcement Training Center	-	-	-	-	836,253
Other	2,202	2,564	2,390	2,187	4,493,050
Total	\$ 3,821,205	\$ 3,515,997	\$ 4,419,154	\$ 5,318,628	\$ 5,347,504

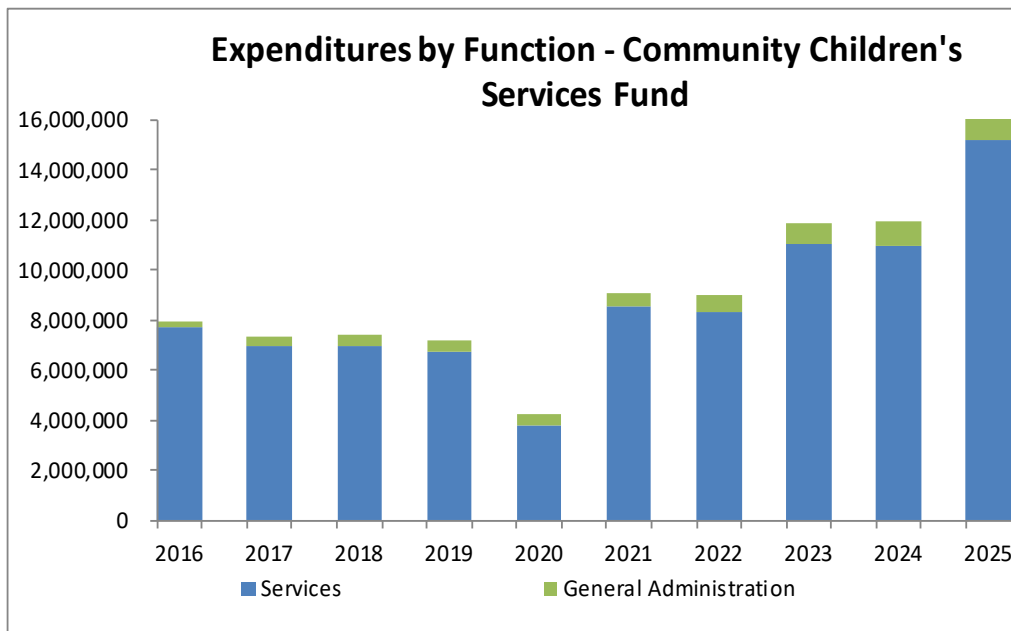
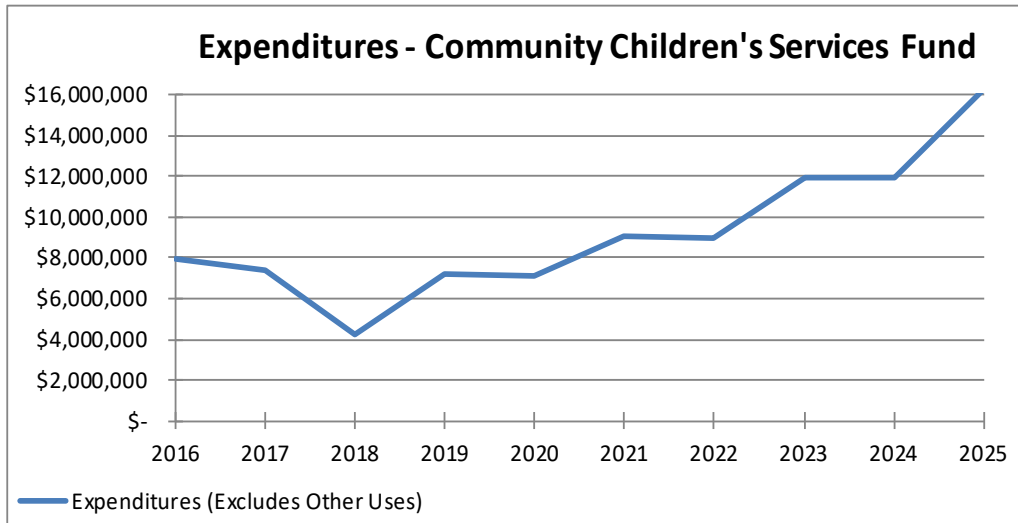


Expenditures by Function cont'd

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

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
General Administration	\$ 174,032	\$ 359,662	\$ 408,740	\$ 473,200	\$ 439,213
Services	7,745,836	6,993,891	3,822,599	6,697,231	6,707,539
Total	\$ 7,919,868	\$ 7,353,553	\$ 4,231,339	\$ 7,170,431	\$ 7,146,752

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
General Administration	\$ 559,318	\$ 666,233	\$ 869,663	\$ 983,493	\$ 1,145,473
Services	8,509,896	8,327,613	11,012,997	10,976,997	15,150,000
Total	\$ 9,069,214	\$ 8,993,846	\$ 11,882,660	\$ 11,960,490	\$ 16,295,473



Expenditures by Function cont'd

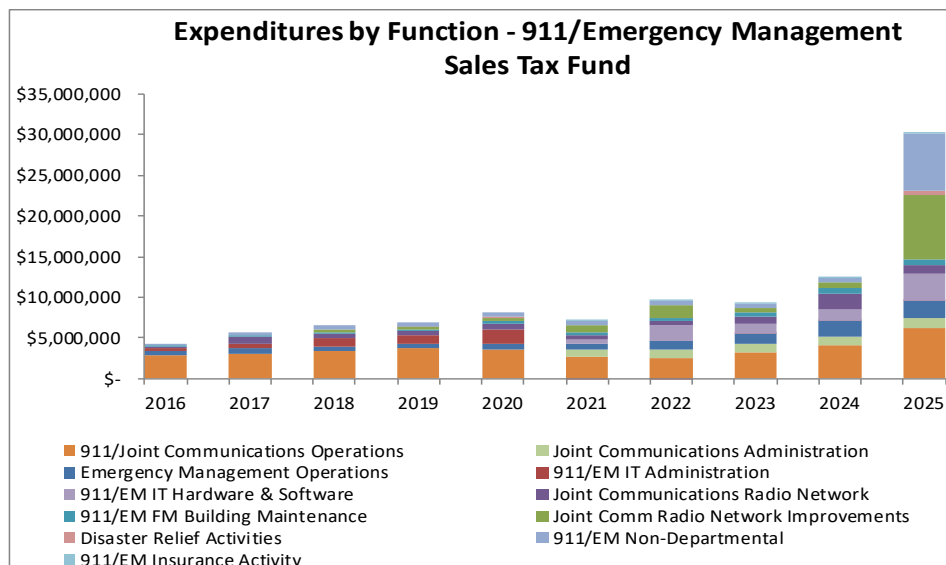
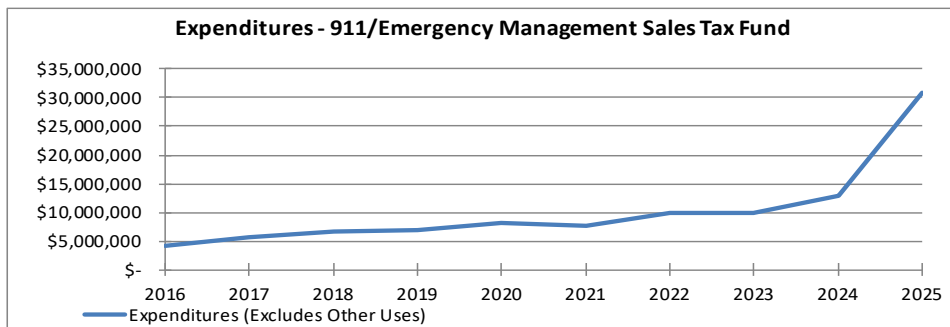
Budget Basis-911/Emergency Management Fund (Major Fund)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
911/Joint Communications Operations	\$ 2,932,881	\$ 3,136,319	\$ 3,416,849	\$ 3,695,434	\$ 3,531,804
Joint Communications Administration	-	\$ -	\$ -	-	-
Emergency Management Operations	499,060	680,113	514,657	531,020	814,476
911/EM IT Administration	385,382	555,295	979,822	1,080,197	1,653,340
911/EM IT Hardware & Software	-	-	-	-	-
911/EM IT Technical Support	-	-	-	-	-
Joint Communications Radio Network	190,867	755,307	621,113	537,012	764,869
911/EM FM Building Maintenance	28,343	233,977	218,417	248,112	261,594
Joint Comm Radio Network Improvements	-	-	320,862	217,903	347,342
Disaster Relief Activities	-	-	-	1,901	266,701
911/EM Insurance Activity	-	-	-	-	-
911/EM Non-Departmental	15,457	361,997	581,007	541,864	551,181

Total \$ 4,051,990 \$ 5,723,008 \$ 6,652,727 \$ 6,853,443 \$ 8,191,307

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
911/Joint Communications Operations	\$ 2,640,838	\$ 2,535,569	\$ 3,147,390	\$ 4,166,380	\$ 6,144,153
Joint Communications Administration	885,246	1,019,642	1,218,210	984,151	1,375,830
Emergency Management Operations	771,736	1,093,427	1,214,251	1,978,209	2,118,941
911/EM IT Administration	(8,361)	(1,608)	2,548	2,451	3,485
911/EM IT Hardware & Software	572,344	1,925,396	1,131,201	1,381,672	3,336,579
911/EM IT Technical Support	446,423	461,533	478,265	527,900	651,344
Joint Communications Radio Network	552,090	594,450	954,238	2,001,199	1,027,939
911/EM FM Building Maintenance	346,923	320,868	433,924	666,572	636,197
Joint Comm Radio Network Improvements	888,270	1,519,731	642,232	643,061	7,956,595
Disaster Relief Activities	-	-	-	-	500,000
911/EM Insurance Activity	76,527	68,641	79,529	93,601	120,244
911/EM Non-Departmental	416,676	480,122	543,640	570,126	6,985,862

Total \$ 7,588,712 \$ 10,017,771 \$ 9,845,428 \$ 13,015,322 \$ 30,857,169

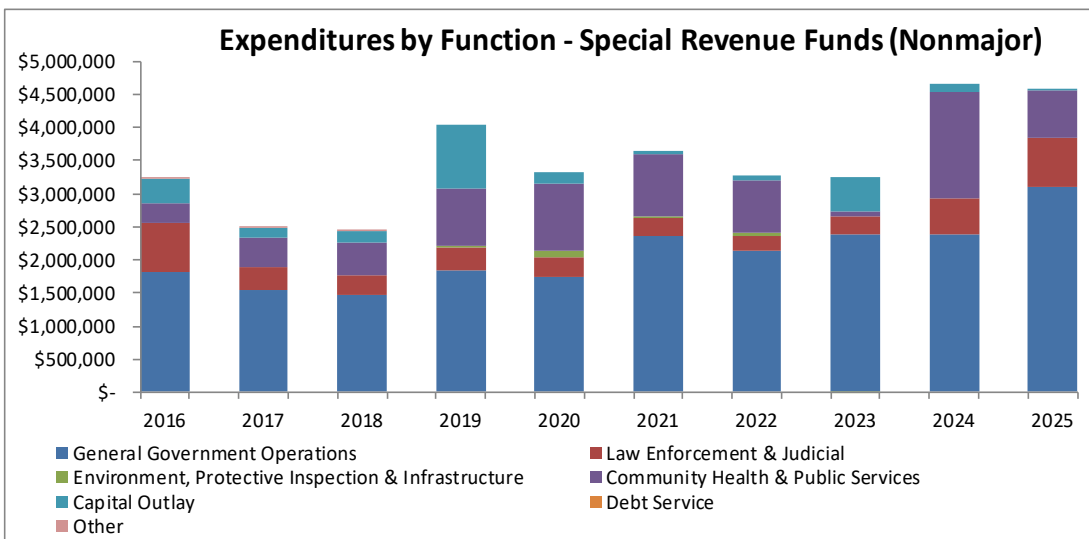
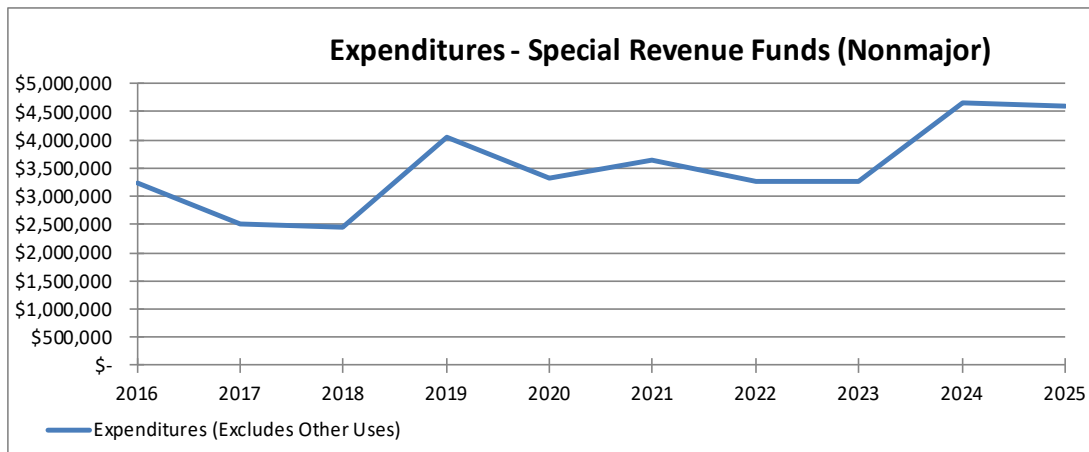


Expenditures by Function cont'd

Budget Basis–Special Revenue Funds (Nonmajor Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
General Government Operations	\$ 1,808,156	\$ 1,537,935	\$ 1,476,403	\$ 1,829,895	\$ 1,732,240
Public Safety & Judicial	742,507	352,351	300,029	365,218	299,523
Environment, Protective Inspection & Infrastructure	-	-	-	10,318	108,625
Community Health & Public Services	300,968	458,146	487,953	867,590	1,014,684
Capital Outlay	376,438	148,007	174,832	974,370	161,862
Debt Service	-	-	-	-	-
Other	5,040	10,280	3,857	-	-
Total	\$ 3,233,109	\$ 2,506,719	\$ 2,443,074	\$ 4,047,391	\$ 3,316,934

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
General Government Operations	\$ 2,361,955	\$ 2,127,740	\$ 2,384,783	\$ 2,390,161	\$ 3,107,984
Public Safety & Judicial	279,166	239,876	271,499	529,374	742,196
Environment, Protective Inspection & Infrastructure	16,197	39,246	(230)	-	-
Community Health & Public Services	949,777	797,631	81,081	1,608,762	722,574
Capital Outlay	45,522	64,718	523,677	132,441	23,950
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 3,652,617	\$ 3,269,211	\$ 3,260,810	\$ 4,660,738	\$ 4,596,704

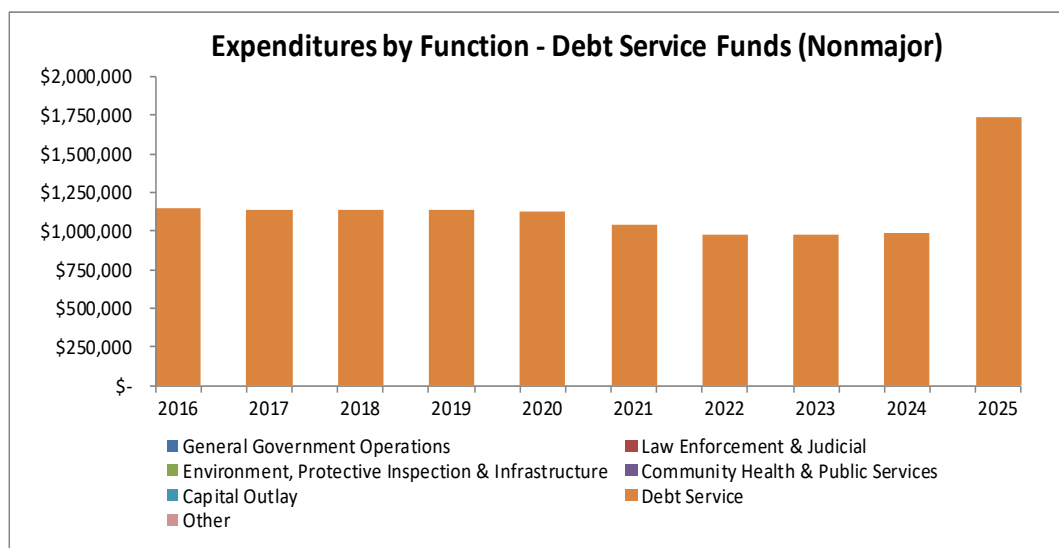
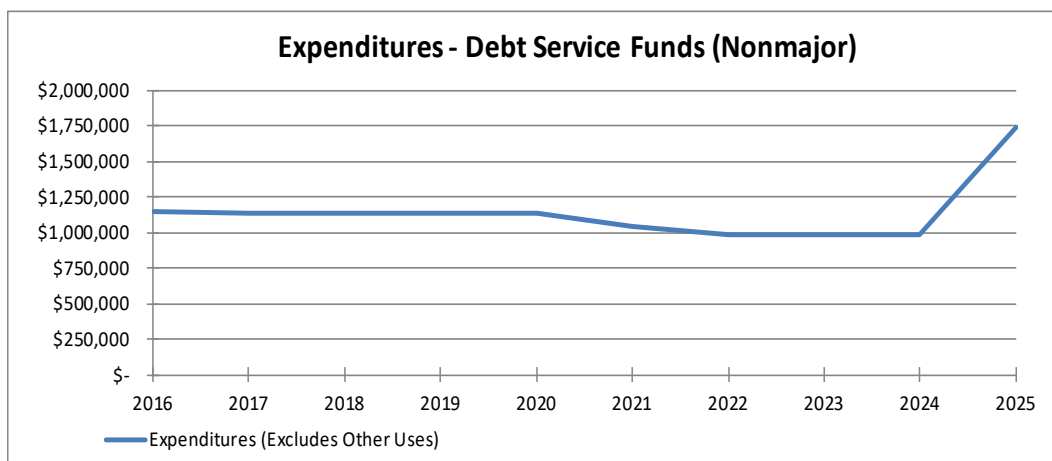


Expenditures by Function cont'd

Budget Basis– Debt Service Funds (Nonmajor Funds)

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,145,084	1,136,949	1,135,153	1,138,556	1,131,429
Other	-	-	-	-	-
Total	\$ 1,145,084	\$ 1,136,949	\$ 1,135,153	\$ 1,138,556	\$ 1,131,429

	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,041,031	980,488	981,596	984,127	1,734,976
Other	-	-	-	-	-
Total	\$ 1,041,031	\$ 980,488	\$ 981,596	\$ 984,127	\$ 1,734,976



Budget Adjustment Policy

Approved: Commission Order 4-2014

Background and Purpose

The adopted annual budget is a financial plan which reflects legal spending limits for the County's Administrative Authorities. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the object (or class) level within a departmental budget. More stringent budgetary controls apply to fixed assets such that only those fixed assets specifically identified and approved in the budget are authorized for purchase.

Occasionally, adjustments to the annual budget are necessary. Generally, such adjustments should be requested and authorized **prior** to procurement. These adjustments are classified as either a **Budget Amendment** or a **Budget Revision** and are subject to the policy provisions outlined below which are intended to promote transparency, accountability, and compliance with state law.

In some instances, county elected officials other than the County Commission serve as the appropriating authority for one or more special revenue funds, as specified in state statute. In these instances, the appropriating authority exercises sole discretion in authorizing budget adjustments in a manner consistent with applicable state statutes.

Budget Amendments

A Budget Amendment results in a net increase (or decrease) to the overall appropriations for a given fund.

Example: the County receives a grant which results in an overall increase to revenues and expenditures.

The **Revised Statutes of Missouri (RSMo) 50.622** require that budget amendments follow the same statutory process as is used for the adoption of the annual budget. This process ensures public notice for the proposed budget amendment, an opportunity for public input, and a minimum 10-day period between presenting the proposed budget amendment and final approval. (A 30-day period applies in the event of a budget reduction.) The budget amendment process, including required public hearings, is incorporated into the County Commission's regular meeting schedule and a Commission Order is obtained to demonstrate completion of the statutory process.

Budget Revisions

A Budget Revision consists of off-setting increases and decreases in two or more appropriations which result in a net impact of \$0 to the overall appropriations for a given fund.

Example: The Office Supplies appropriation is decreased in order to increase the Equipment Repairs appropriation by the same amount, resulting in a zero net change to overall appropriations.

Budget Adjustment Policy cont'd

There are several types of Budget Revisions:

1. Budget Revisions Between Spending Agencies:

The **Revised Statutes of Missouri (RSMo) 50.630** allow the County Commission, with recommendation of the Budget Officer, to authorize the transfer of all (or any portion) of an unencumbered appropriation balance of one spending agency under the Commission's jurisdiction to another spending agency, but such action may only be taken during the last two months of the fiscal year (i.e., November and December). A commission order is required as evidence of commission approval.

2. Budget Revisions from the Emergency Appropriation:

Pursuant to **RSMo 50.540 (4)**, budget revisions from the General Fund emergency appropriation may be made at any time during the year for unforeseen emergencies. A unanimous vote of the County Commission is required for approval. From time-to-time, emergency appropriations are established in other funds where the County Commission is the appropriating authority. Budget revisions from such emergency appropriations are handled in the same manner as in the General Fund.

3. Budget Revisions between classes of expenditure within a single spending agency:

The Revised Statutes of Missouri do not address the need for budget revisions between classes of expenditure within a single spending agency. In the absence of such statutory guidance, the following policies will apply. Any decision of the Budget Officer pursuant to these policies may be appealed to the County Commission.

3.1 Budget Revisions pertaining to expenditures of Class 1 and Classes 2-8:

- (a) The estimated future budgetary impact is expected to be equal to or greater than the statutory bid amount:** Budget revisions having an estimated future budgetary impact equal to or greater than the statutory bid threshold amount are subject to approval by the County Commission. County Commission approval is evidenced by a County Commission Order.
- (b) The estimated future budgetary impact is expected to be less than the statutory bid amount:** Budget revisions having an estimated future budgetary impact less than the statutory bid threshold amount are subject to approval by the Budget Officer.

3.2 Budget Revisions pertaining to Class 9 expenditures (Fixed Assets). As noted above, more stringent budgetary controls apply to fixed assets.

- (a) The requested fixed asset is authorized in the annual budget; however, available remaining budget is insufficient to cover the anticipated cost:** A budget revision is needed to cover the expected budget shortfall. The budget revision requires approval by the Budget Officer.

Budget Adjustment Policy cont'd

(b) The requested fixed asset was not authorized in the annual budget and available remaining budget is insufficient to cover anticipated cost:

A budget revision is needed to cover the anticipated cost of the new (or replacement) fixed asset and to authorize purchase of the asset within the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a County Commission Order.

(c) The requested fixed asset was not approved in the annual budget and available remaining budget is sufficient to cover anticipated cost:

A budget revision is not needed because sufficient budget is available to cover the anticipated cost; however, approval is needed to authorize the fixed asset in the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a county commission order.

Glossary

Accounting Period—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

ACFR— Annual Comprehensive Financial Report.

Ad Valorem Tax—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

Adoption—Formal process by which a final budget is approved by the governing body.

Agency Fund—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Annual Comprehensive Financial Report (ACFR)—A governmental entity's official annual report prepared and published as a matter of public record. In addition to the required financial statements, the ACFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Appropriation—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

ARPA— American Rescue Plan Act

ARRA—American Recovery and Reinvestment Act of 2009-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

Assessed Valuation—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Assessment Ratio—The ratio at which the tax rate is applied to the tax base.

Authorized Positions—Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unreserved and Undesignated) Fund Balance—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Glossary cont'd

Bond–Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

Bond-- General Obligation (GO) Bond–This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

Bond-- Revenue Bond–This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Budget–A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment–Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision–Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)–The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control–The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources–A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

Capital Budget–A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement–Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)–A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization–recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Capital Outlay

(Class "9")–Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Glossary cont'd

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

CART—County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state's motor fuel tax that is allocated and distributed to counties.

Component Unit—a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)—An increase in salaries to offset the adverse effect of inflation on compensation.

CPI—Consumer Price Index

Current Assets—Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities—Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit—The maximum amount of gross or net debt that is legally permitted.

Debt Margin—The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service—Payments of interest and repayment of principal on borrowed money.

Debt Service Fund—A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department—The basic County organizational unit, functionally unique in delivery of services.

Depreciation—The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Glossary cont'd

Distinguished Budget Presentation Awards Program—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

ECC (Emergency Communications Center)—the facility (constructed in 2015-2016) which houses two County departments: Boone County Joint Communications and Emergency Management.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Fiduciary Fund—Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, a capital investment. Fiscal policy provides and agreed-upon set of principles for the planning and programming of government budgets and their funding.

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

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

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

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

Glossary cont'd

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary cont'd

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

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

GFOA-Government Finance Officers Association

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

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

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

HAVA- Help Americans Vote Act

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

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

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

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

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

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

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

Glossary cont'd

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

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

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

MODOT-Missouri Department of Transportation

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

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

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

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

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

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

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

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

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

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

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

Glossary cont'd

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

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

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

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

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

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

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

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

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

Revenue-A source of income to finance government operations.

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

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

RSMo-Revised Statutes of Missouri

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

Glossary cont'd

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary cont'd

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

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

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

