

2018 PROPOSED BUDGET

BOONE COUNTY MISSOURI



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To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the fiscal year 2018 Proposed Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced: total resources (i.e., current revenues plus other financing sources and appropriated fund balance) available to a particular fund are equal to or greater than the proposed spending plan for that fund.

Organizational Structure and Its Impact on Planning Processes and Long-term Goals

Boone County's statutory elective form of government differs significantly from a charter form of government or a council-city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year.

Within this form of government, independent elected officials are directly accountable to the people of the County and are responsible for discharging their statutory functions in accordance with state laws within resources allocated to them by the County Commission. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue and Other Funds* presented in the *General Information* section.) The County Commission has no oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. All county property, however, is controlled and managed by the County Commission.

Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, county officials share a commitment to the commonly-understood purpose of county government to provide responsive, efficient, and ethical government services for the people of Boone County. These shared commitments are reflected in the following long-term goals:

- Long-term fiscal stability for the County;
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies; and

- Equipping employees with technology and other resources necessary for public services and providing reasonable and competitive compensation and benefits.

As noted above, the County's statutory organizational structure does not provide a *formal* mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through established internal processes. For instance, the Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are standing committees which provide an organizational mechanism for policy review and development as well as consensus-building regarding specific goals, objectives, and budget priorities. Committee membership is comprised of elected officials and appointed department directors and committee recommendations are subject to County Commission approval.

Local Economic Conditions and Assumptions

The local economy reflects a mix of retail, education, service and medical industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, local hospitals (University Hospital and Clinics, Boone Hospital, Veterans Hospital), the City of Columbia, Veterans United Home Loans, Shelter Insurance Company, State Farm Insurance Company, and MBS Textbook Exchange.

The County's unemployment rate of 3.0% compares favorably to the state and federal rates of 4.2% and 4.4%, respectively (published rates as of August 2017). With a population of approximately 176,000, Boone County is seventh largest of Missouri's 114 counties. Boone County's population has grown more than 15% over the past decade; this compares to 3.7% population growth for the state as a whole for the same time period.

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, remains low and stable. This budget assumes that low inflation will continue.

State funding reductions and legislative changes over the past decade have resulted in revenue reductions. The state has reduced statutory reimbursements for prisoner per diem, juvenile detention per diem, Public Administrator personnel, and reimbursement for property assessment activities. This budget assumes continuation of these reductions, but it assumes no further reductions. County officials, however, continue to closely monitor the state's appropriation process.

The County is significantly dependent on locally-enacted sales tax levies to finance local services, with approximately 71% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Of greater concern, however, is the on-going erosion of this tax base resulting from the growth in untaxed remote retail sales, including e-commerce sales. Expected annual growth in local sales tax revenue has flattened to near-zero for the foreseeable future.

2018 Budgetary Issues and Solutions

The County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities; however, these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and

the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals tend to impact budget development more so than entity-wide goals.

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

- Law enforcement, Corrections, and Prosecution
- Operation of the Circuit Court, Juvenile Office, and the Juvenile Detention Center
- General Government functions which includes 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 2012)
- Public Safety 911 and Emergency Management (voter approved in 2013)

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

The following priorities have shaped the 2018 budget:

1. Maintain fiscal stability within the County’s major operating funds
2. Provide additional staffing for the Public Administrator’s Office, the Prosecuting Attorney’s Office, and the Sheriff’s Department
3. Maintain competitive salaries and benefits for the County’s workforce
4. Provide routine replacement of equipment, vehicles, and technology; provide funding to replace the County’s phone system and the financial software (ERP-Enterprise Resource Planning software; re-budgeted from fiscal year 2017)
5. Provide funding for election costs
6. Provide routine maintenance and preservation of the County’s transportation network

Fiscal Stability: The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children’s Services Fund, and the 911/Emergency Management Fund. Sales tax is the primary revenue source for each of these funds, comprising approximately 50% in the General Fund; 83% in the Road and Bridge Fund; and 100% for the Law Enforcement Services Fund, the Community Children’s Fund, and the 911/Emergency Management Fund. Across all funds combined, sales tax accounts for approximately 71% of total revenue.

Budgetary Impact— The fiscal year 2018 budget assumes nominal growth in sales tax revenue of 0.25%, with overall revenue growth, from all sources combined, of 1%. The budget reflects controlled growth of expenditures and careful use of non-recurring fund balance resources. Within the County’s major funds, the planned use of fund balance is

associated with non-routine and non-recurring expenditures. On-going (recurring) expenditures are aligned with recurring revenues to ensure long-term fiscal stability.

Within the General Fund, fund balances have increased over the past several years as a result of favorable spending variances, largely due to high employee vacancies in Sheriff and Corrections. Planned use of fund balance resources within the fiscal year 2018 budget includes approximately \$1.6 million for replacement ERP software and implementation, \$850,000 for an emergency appropriation, \$600,000 for election activity, \$400,000 for a replacement phone system and additional amounts for cyclical equipment and vehicle replacement.

Within the Law Enforcement Services Fund, planned use of fund balance is associated with vehicle and other equipment replacements.

Within the Community Children's Services Fund, resources accumulated during 2013 and 2014 as funding policies were being developed by the commission-appointed Boone County Children's Services Board (BCCSB). Additional resources accumulated during successive years as contract utilization fell below expected levels. These accumulated resources are available for appropriation which results in the annual budget exceeding annual revenue on a temporary basis.

Fund balances in the County's major funds at the end of fiscal year 2018 are budgeted to exceed the minimum level established by policy. For further analysis and explanation of the County's various fund balances, refer to the Fund Balance section within this Budget Message.

Provide for staffing needs in the Public Administrator, Prosecuting Attorney and Sheriff's Offices: The Public Administrator serves as court-appointed guardian and/or conservator for approximately 400 clients and estates and has requested an additional FTE to assist with the increasing workload; this position is included in the budget. The Prosecuting Attorney requested an additional Assistant Prosecuting Attorney to handle the increased work load associated with review of evidence obtained from law enforcement officer body cameras; this position is included in the budget. The Sheriff requested funding for four (4) additional FTEs: an additional evidence custodian, two (2) Deputies, and an Investigator; the budget includes funding for the evidence custodian position (the Sheriff's highest priority).

Budgetary Impact— Due to the County's nominal growth in sales tax revenue, funding for new positions is very limited. The budget includes the following new positions, all in the General Fund:

- **Deputy Public Administrator:** on-going budgetary increase of approximately \$56,000 with additional non-recurring start-up costs of approximately \$3,700.
- **Assistant Prosecuting Attorney:** on-going budgetary increase of approximately \$76,000 with additional non-recurring start-up costs of approximately \$6,000.
- **Sheriff's Evidence Custodian:** on-going budgetary increase of approximately \$50,000 with additional non-recurring start-up costs of approximately \$7,000.

The combined on-going budgetary impact for the three positions is approximately \$182,000, or 1.3% of payroll (General Fund).

Maintain competitive salaries and benefits for the County's workforce: The County self-insures employee health and dental benefits and there are no significant employer-paid premium increases required in the budget. Likewise, there are no significant increases required for employee-paid dependent premiums. Additionally, the budget includes funding for modest salary increases to be awarded at the discretion of each administrative authority and used to address wage compression, performance, and tenure.

Budgetary Impact— The budget includes approximately \$275,000 for employee increases, an increase to total payroll of approximately 1.1% (all funds combined).

Routine replacement of equipment, vehicles, and technology: A significant project included in the fiscal year 2017 budget was the replacement of the County's internally developed software used for financial, budgetary, and payroll activities (Enterprise Resource Planning (ERP) software). The County expects to conclude the selection process in early 2018, therefore the 2017 budgetary amounts have been re-appropriated.

The 2018 budget includes funding to replace the County's existing phone system as well as routine replacement of computer and office equipment, machinery, and vehicles. In addition, the budget includes funding for improvements to the County's Emergency Communications Tower Network infrastructure.

Budgetary Impact— The fiscal year 2018 budget includes approximately \$7.4 million for investment in new and replacement technology, vehicles, and equipment as follows:

- **General Fund--\$2.6 million:** includes \$1.6 million for replacement ERP software; \$400,000 replacement phone system; and \$600,000 in new and replacement vehicles, equipment, and computer hardware/software.
- **Road and Bridge Fund--\$1.3 million:** includes funding for routine replacement of machinery and equipment as well as construction of a wash bay for vehicles and equipment.
- **Law Enforcement Services Fund--\$510,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$2.7 million:** includes \$2.4 million in funding for radio network infrastructure improvement. The remaining \$300,000 provides funding to implement "text to 9-1-1"; routine replacement of emergency sirens, generators, and other equipment; and routine replacement of radio equipment.
- **Various non-major funds-- \$290,000:** provides funding for replacement of various vehicles, equipment, and technology for the Assessor's Office, the Collector's Office, the Recorder of Deeds, and the Circuit Court.

Provide funding for election costs: The County is responsible for conducting an April election for the Hospital Board of Trustees as well as the August primary election and the November general election.

Budgetary Impact— The budget includes approximately \$600,000 for election costs.

Transportation network Infrastructure: Resources dedicated to maintaining and improving the County’s transportation network are accounted for within the Road and Bridge Fund and comprise approximately 23% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges and storm-water drainage structures; administering the County’s Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County’s transportation network.

The primary revenue source for the County’s road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed three times, with the current authorization expiring September 30, 2028. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state’s motor vehicle sales tax. The one-half cent sales tax is expected to generate approximately \$14.3 million in fiscal year 2018. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$8.4 million represents *net additional revenue* to the County.

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

Budgetary Impact— The fiscal year 2018 budget includes total appropriations of \$18.5 million in the Road and Bridge Fund allocated as follows:

- \$ 3.2 million – Distributions to cities and the Centralia Special Road District
- \$15.3 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment

Budget Process and Calendar

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

The process and deadlines set forth by statute are intended to provide a means for independently elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year; to ensure public access to the budget information; to ensure that public hearings are conducted; and 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 2017 and 2018 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	
	2017	2018	%	2017	2018	2017	2018
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	\$ 70,205,902	71,068,787	1%	\$ 6,395,140	6,364,211	\$ 1,128	1,143
Other Financing Sources (<i>net of interfund transfers</i>)	78,364	161,367		-	-	-	-
Planned Use of Fund Balance (net)	8,213,669	8,631,457		404,346	-	2,392	1,557
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ 78,497,935	79,861,611	2%	\$ 6,799,486	6,364,211	\$ 3,520	2,700
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ 78,497,935	79,861,611	2%	\$ 6,799,486	6,299,226	\$ 3,520	2,700

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

Budget Summary by Fund Type: This schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund balances at the end of the year. Similar information is provided on an individual fund basis in the *Fund Statements* tab section of this document.

Matrix of Expenditures and Financial Uses by Function and Class: This matrix shows the relationship between functional areas and classification of expenditure.

Expenditures by Functional Unit and Funding Source: This schedule shows the relationship between budgetary amounts for each functional unit and the source of funding. This schedule demonstrates the extent to which the budgetary resources are provided from major funds, non-major funds, or a combination of funds.

Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and a comparison to prior years is presented after the schedules.

2018 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	----- Major Funds -----				
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$ 3,614,640	1,603,100	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,317,000	14,831,000	3,577,000	6,783,000	10,716,000
Franchise Taxes	158,400	-	-	-	-
Licenses and Permits	616,774	10,600	-	-	-
Intergovernmental	1,935,868	1,274,000	-	-	121,969
Charges for Services	3,904,186	37,155	1,000	-	750
Fines and Forfeitures	13,000	-	-	-	-
Interest	218,081	185,605	31,200	216,300	148,900
Hospital Lease	1,885,000	-	-	-	-
Other	1,796,631	18,300	-	-	-
Total Revenues	28,459,580	17,959,760	3,609,200	6,999,300	10,987,619
Other Financing Sources					
Transfer In from other funds	11,150	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,328	133,726	20,313	-	-
Total Other Financing Sources	18,478	133,726	20,313	-	-
Planned Use of Fund Balance	4,778,443	450,682	340,509	1,476,691	368,846
TOTAL FINANCIAL SOURCES	\$ 33,256,501	18,544,168	3,970,022	8,475,991	11,356,465
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 18,481,313	4,511,866	2,787,299	233,078	4,383,082
Materials & Supplies	1,002,369	2,095,108	93,529	2,498	99,312
Dues Travel & Training	413,387	49,310	22,529	12,670	164,150
Utilities	542,456	114,156	58,138	3,692	528,284
Vehicle Expense	326,930	486,038	150	670	28,862
Equip & Bldg Maintenance	348,651	324,656	64,600	650	560,826
Contractual Services	2,988,125	8,645,689	326,111	7,804,432	1,070,089
Debt Service (Principal and Interest)	438,263	-	-	-	-
Emergency	854,000	250,000	25,000	15,000	100,000
Other	5,141,558	756,610	81,773	401,124	844,614
Fixed Assets (New & Replacement)	2,659,449	1,310,735	510,893	2,177	2,705,559
Total Expenditures	33,196,501	18,544,168	3,970,022	8,475,991	10,484,778
Other Financing Uses					
Transfer Out to other funds	60,000	-	-	-	871,687
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	60,000	-	-	-	871,687
TOTAL FINANCIAL USES	\$ 33,256,501	18,544,168	3,970,022	8,475,991	11,356,465
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 16,668,270	14,026,476	2,374,903	9,119,450	14,053,885
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(4,778,443)	(450,682)	(340,509)	(1,476,691)	(368,846)
FUND BALANCE (GAAP), end of year	11,889,827	13,575,794	2,034,394	7,642,759	13,685,039
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(393,675)	(9,000,000)	(1,185,800)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 11,496,152	4,575,794	848,594	7,642,759	3,385,039
Net Fund Balance as a percent of expenditures	34.63%	24.68%	21.38%	90.17%	32.29%

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

(continued)

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	5,217,740	-	-	5,217,740
120,623	120,623	-	-	120,623
3,000	50,227,000	-	-	50,227,000
-	158,400	-	-	158,400
22,512	649,886	-	-	649,886
241,449	3,573,286	-	-	3,573,286
2,033,471	5,976,562	6,305,515	-	12,282,077
-	13,000	-	-	13,000
87,948	888,034	51,665	1,143	940,842
537,000	2,422,000	-	-	2,422,000
7,325	1,822,256	7,031	-	1,829,287
3,053,328	71,068,787	6,364,211	1,143	77,434,141
978,102	989,252	4,080	-	993,332
-	-	-	-	-
-	161,367	-	-	161,367
978,102	1,150,619	4,080	-	1,154,699
1,216,286	8,631,457	-	1,557	8,633,014
5,247,716	80,850,863	6,368,291	2,700	87,221,854
1,211,323	31,607,961	1,005,317	-	32,613,278
134,309	3,427,125	108,700	-	3,535,825
107,577	769,623	3,500	-	773,123
8,344	1,255,070	434,300	-	1,689,370
10,315	852,965	21,988	-	874,953
14,520	1,313,903	402,031	-	1,715,934
1,331,021	22,165,467	4,250,864	2,400	26,418,731
1,129,891	1,568,154	-	-	1,568,154
12,000	1,256,000	17,100	-	1,273,100
1,011,066	8,236,745	40,995	300	8,278,040
219,785	7,408,598	14,431	-	7,423,029
5,190,151	79,861,611	6,299,226	2,700	86,163,537
57,565	989,252	4,080	-	993,332
-	-	-	-	-
57,565	989,252	4,080	-	993,332
5,247,716	80,850,863	6,303,306	2,700	87,156,869
9,367,433	65,610,417	5,648,590	100,939	71,359,946
-	-	-	-	-
-	-	-	-	-
(1,216,286) *	(8,631,457) *	64,985	(1,557)	(8,568,029) *
8,151,147	56,978,960	5,713,575	99,382	70,943,064
(930,407)	(21,809,882)	-	(37,671)	(21,847,553)
7,220,740	35,169,078	5,713,575	61,711	40,944,364

2018 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

<u>Function</u>	<u>Personal Services</u>	<u>Materials & Supplies</u>	<u>Dues, Travel & Training</u>	<u>Utilities*</u>	<u>Vehicle Expense</u>
General Government Operations	\$ 6,623,124	\$ 550,769	\$ 304,595	\$ 105,319	\$ 18,973
Public Safety & Judicial - Courts	2,173,820	153,739	65,320	134,848	16,320
Public Safety & Judicial - Sheriff/Corrections	9,442,177	439,012	103,938	320,838	254,270
Public Safety & Judicial - Prosecuting Attorney	2,789,877	61,133	49,195	22,594	4,950
Public Safety & Judicial - 911 & Emergency	4,383,082	99,312	164,150	528,284	28,862
Public Safety & Judicial - Other	466,467	9,755	5,250	15,341	19,000
Environment, Protective Inspection & Infrastructure	5,451,128	2,109,655	61,675	122,544	507,390
Community Health & Public Services	278,286	3,750	15,500	5,302	3,200
Other	-	-	-	-	-
<u>Total</u>	<u>\$ 31,607,961</u>	<u>\$ 3,427,125</u>	<u>\$ 769,623</u>	<u>\$ 1,255,070</u>	<u>\$ 852,965</u>

* 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.

Note: Within this schedule and the previous schedule, costs associated with fixed assets used in operations (vehicles, equipment, etc.) are presented separately. In the schedule 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)

<u>Equip & Bldg Maintenance</u>	<u>Contractual Services</u>	<u>Debt Service (Principal & Interest)</u>	<u>Emergency & Other</u>	<u>Fixed Assets New/Replace</u>	<u>Total Expenditures</u>	<u>Other Financing Uses</u>	<u>Combined Total</u>
\$ 262,016	\$ 1,671,087	\$ 438,263	\$ 2,792,283	\$ 2,578,925	\$ 15,345,354	\$ 60,000	\$ 15,405,354
58,045	646,953	-	1,159,388	154,205	4,562,638	-	4,562,638
95,319	947,833	-	1,115,507	586,019	13,304,913	40,000	13,344,913
5,915	6,340	-	235,694	11,024	3,186,722	17,565	3,204,287
560,826	1,070,089	-	967,114	2,705,559	10,507,278	871,687	11,378,965
900	367,826	-	79,798	2,300	966,637	-	966,637
329,882	8,686,072	-	1,145,851	1,342,555	19,756,752	-	19,756,752
1,000	8,769,267	-	1,820,909	28,011	10,925,225	-	10,925,225
-	-	1,129,891	176,201	-	1,306,092	-	1,306,092
<u>\$ 1,313,903</u>	<u>\$ 22,165,467</u>	<u>\$ 1,568,154</u>	<u>\$ 9,492,745</u>	<u>\$ 7,408,598</u>	<u>\$ 79,861,611</u>	<u>\$ 989,252</u>	<u>\$ 80,850,863</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.

2018 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

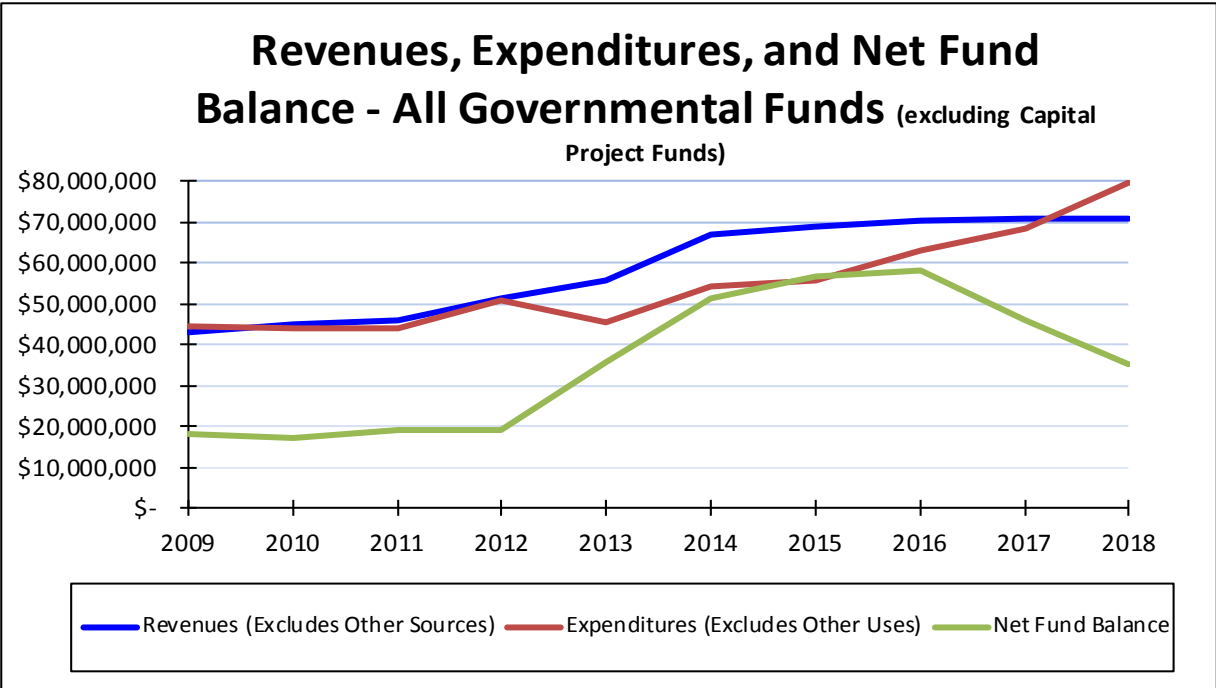
		Major Funds						
Function		General	Road and Bridge	Law Enforcement Services	Community Children's Services	911/Emergency Management	Non- Major Funds	Total Governmental Funds
Dept. #	Department/Cost Center Name	Fund	Fund	Fund	Fund	Fund	Funds	Funds
General Government Operations								
1110	Auditor	\$ 499,502	-	-	-	-	-	499,502
1115	Human Resources	353,824	-	-	-	-	-	353,824
1118	Purchasing	299,244	-	-	-	-	-	299,244
1121	County Commission	560,985	-	-	-	-	-	560,985
1122	County Association Dues	47,614	-	-	-	-	-	47,614
1123	Emergency & Contingency	877,000	-	-	-	-	-	877,000
1125	Centralia Office	11,543	-	-	-	-	-	11,543
1126	County Counselor Office	409,732	-	-	-	-	-	409,732
1131	County Clerk	257,998	-	-	-	-	-	257,998
1132	Election and Registration	553,255	-	-	-	-	-	553,255
2300	Election Services	-	-	-	-	-	97,720	650,975
1133	Election Activities	624,000	-	-	-	-	-	624,000
1140	Treasurer	311,078	-	-	-	-	-	311,078
1150	Collector	575,027	-	-	-	-	-	575,027
2110	Collector Tax Maint Activity	-	-	-	-	-	242,717	817,744
1160	Recorder	542,085	-	-	-	-	-	542,085
2800	Record Storage & Preservation	-	-	-	-	-	418,565	960,650
1170	Information Technology	4,318,521	-	-	-	-	-	4,318,521
1171	Facilities Security	190,331	-	-	-	-	-	190,331
1175	GIS - Consortium	2,940	-	-	-	-	-	2,940
1176	GIS - County	290,338	-	-	-	-	-	290,338
1190	Non-Departmental	931,320	-	-	-	-	-	931,320
1191	Insurance & Safety	571,588	-	-	-	-	-	571,588
1192	Employee Benefits	74,940	-	-	-	-	-	74,940
1194	Mail Services	465,949	-	-	-	-	-	465,949
1195	Insurance Claim Activity	60,000	-	-	-	-	-	60,000
1196	Records Management Services	23,425	-	-	-	-	-	23,425
2010	Assessment	-	-	-	-	-	1,734,113	1,734,113
	Sub-Total	12,852,239	-	-	-	-	2,493,115	15,345,354
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,808,235	-	-	-	-	-	1,808,235
1221	Circuit Clerk	570,243	-	-	-	-	-	570,243
1230	Jury Services & Court Costs	261,140	-	-	-	-	-	261,140
1241	Juvenile Office	486,459	-	-	-	-	-	486,459
1242	Juvenile Justice Center	369,102	-	-	-	-	-	369,102
1243	Juvenile Justice Grants	169,474	-	-	-	-	-	169,474
2820	Family Service & Justice	-	-	-	-	-	93,200	93,200
2830	Circuit Drug Court	-	-	-	-	-	195,500	195,500
2831	Veterans Court	-	-	-	-	-	75,073	75,073
2850	Administration of Justice	-	-	-	-	-	37,940	37,940
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	32,200	32,200
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	461,972	-	-	-	461,972
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
	Sub-Total	3,664,653	-	464,072	-	-	433,913	4,562,638
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	5,001,896	-	-	-	-	-	5,001,896
1253	Internet Crimes Task Force	82,831	-	-	-	-	-	82,831
1255	Corrections	4,963,348	-	-	-	-	-	4,963,348
2510	Sheriff Training	-	-	-	-	-	17,000	17,000
2521	Community Traffic Safety	-	-	-	-	-	13,385	13,385
2522	DARE Program	-	-	-	-	-	1,000	1,000
2525	Community Programs	-	-	-	-	-	715	715
2540	Sheriff Civil Charges	-	-	-	-	-	3,264	3,264
2550	Sheriff Revolving Fund	-	-	-	-	-	72,386	72,386
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	37,831	37,831
2570	Sheriff K9 Operations	-	-	-	-	-	27,887	27,887
2901	Sheriff-Law Enf Sls Tax	-	-	2,013,937	-	-	-	2,013,937
2902	Corrections - Law Enf Sls Tax	-	-	874,433	-	-	-	874,433
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
	Sub-Total	\$ 10,048,075	-	3,083,370	-	-	173,468	13,304,913

		Major Funds						
Function		General	Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Enforcement	Children's	Management	Major	Governmental
				Services Fund	Services Fund	Fund	Funds	Funds
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 2,155,738	-	-	-	-	-	2,155,738
1262	Victim Witness	369,177	-	-	-	-	-	369,177
1263	IV-D	248,333	-	-	-	-	-	248,333
1264	PA Retirement	11,628	-	-	-	-	-	11,628
2600	PA Training	-	-	-	-	-	3,712	3,712
2610	PA Tax Collections	-	-	-	-	-	18,378	18,378
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,347	1,347
2651	Bad Check Collections	-	-	-	-	-	605	605
2903	PA - Law Enf Sales Tax	-	-	354,729	-	-	-	354,729
	Sub-Total	2,784,876	-	354,729	-	-	47,117	3,186,722
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC_CERF Grant	-	-	-	-	-	22,500	22,500
2700	911/EM Sales Tax Revenue	-	-	-	-	715,600	-	715,600
2701	E911/Joint Communications	-	-	-	-	4,087,177	-	4,087,177
2702	Emergency Management Operations	-	-	-	-	769,068	-	769,068
2703	Information Technology-911/EM	-	-	-	-	1,284,101	-	1,284,101
2704	Joint Communication Radio Network	-	-	-	-	955,719	-	955,719
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	242,129	-	242,129
2706	Radio Network Improvements	-	-	-	-	2,430,984	-	2,430,984
	Sub-Total	-	-	-	-	10,484,778	22,500	10,507,278
Public Safety & Judicial - Other								
1200	Public Administrator	526,413	-	-	-	-	-	526,413
1280	Medical Examiner	338,216	-	-	-	-	-	338,216
1285	District Defender	34,157	-	-	-	-	-	34,157
2900	Law Enf Sales Tax Revenue	-	-	29,800	-	-	-	29,800
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	38,051	-	-	-	38,051
	Sub-Total	898,786	-	67,851	-	-	-	966,637
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	127,745	-	-	-	-	-	127,745
1370	BC Reg Sewer Dist Mgmt Service	4,709	-	-	-	-	-	4,709
1710	Planning and Zoning	415,165	-	-	-	-	-	415,165
1720	Building Codes	529,831	-	-	-	-	-	529,831
1725	Stormwater Administration	128,884	-	-	-	-	-	128,884
2040	Public Works-R&B Maintenance	-	8,104,865	-	-	-	-	8,104,865
2041	Pavement Preservation	-	4,990,000	-	-	-	-	4,990,000
2045	Public Works-Design & Construction	-	1,308,482	-	-	-	-	1,308,482
2046	Stormwater Administration	-	125,436	-	-	-	-	125,436
2048	PW - Insurance Claim Activity	-	20,000	-	-	-	-	20,000
2049	PW - Administration	-	3,995,385	-	-	-	-	3,995,385
	Sub-Total	1,212,584	18,544,168	-	-	-	-	19,756,752
Community Health & Public Services								
1410	Community Health	1,166,750	-	-	-	-	-	1,166,750
1420	Social Services	44,048	-	-	-	-	-	44,048
1430	Community Services	102,760	-	-	-	-	-	102,760
1730	Animal Control	263,841	-	-	-	-	-	263,841
1740	On-Site Waste Water	104,889	-	-	-	-	-	104,889
2030	Domestic Violence	-	-	-	-	-	27,696	27,696
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	739,250	739,250
2160	Community Children Services Administration	-	-	-	475,991	-	-	475,991
2161	Children's Services Funding Opportunities	-	-	-	8,000,000	-	-	8,000,000
	Sub-Total	1,682,288	-	-	8,475,991	-	766,946	10,925,225
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
1610	Parks & Recreation	-	-	-	-	-	-	-
2120	Fairground maintenance Fund	-	-	-	-	-	118,000	118,000
3050	2010 Series Spec Oblg Bond - Txb1	-	-	-	-	-	100,796	100,796
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	871,687	871,687
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	69,966	69,966
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,790	10,790
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,632	10,632
3900	2011A GO Bonds - Road NID	-	-	-	-	-	51,738	51,738
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	4,790	4,790
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,693	14,693
	Sub-Total	\$ 53,000	-	-	-	-	1,253,092	1,306,092
Total Expenditures		33,196,501	18,544,168	3,970,022	8,475,991	10,484,778	5,190,151	79,861,611
Other Financing Uses		60,000	-	-	-	871,687	57,565	989,252
Grand Total		\$ 33,256,501	18,544,168	3,970,022	8,475,991	11,356,465	5,247,716	80,850,863

Revenue and Expenditure Trends

The graph shown below illustrates revenue, expenditure, and net fund balance trends over the past 10 years. Each of these elements is discussed in detail in the following sections. The significant fluctuations reflected in the graph for fiscal years 2012 through 2016 are attributable to the following:

- Significant increase in revenue and net fund balance 2013-2016:** This is primarily the result of two dedicated sales tax levies approved by voters for Children’s Services and 911/Emergency Management. The sales tax levies became effective mid-year 2013; however, the spending plans were not fully formed thereby resulting in an accumulation of resources within each of the new special revenue funds. This is shown in the graph by the significant growth in fund balance. Going forward, budget allocations within the Children’s Services Fund for procurement of services combined with increased utilization of service contracts will reduce this temporary increase in fund balance. The temporary increase in fund balance within the 911 Fund will be utilized to pay for future capital needs, which will occur on a cyclical or periodic basis.
- The high number and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (fiscal years 2013-2016):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund).
- Planned use of accumulated resources for non-recurring projects:** The 2018 budget includes funding for several significant non-recurring projects. Funding for these projects accumulated over the course of several prior years and has been approved for spending within the current budget.



Revenue Assumptions and Projections

Government *revenues* represent current period inflows of fund financial resources, exclusive of “Other Financing Sources” such as transfers from other funds or issuance of long-term debt. Accordingly, the following discussion pertains to revenues only.

The fiscal year 2018 revenue projection, taken as a whole for all governmental funds, is relatively flat compared to the fiscal year 2017 budget, primarily due to minimal growth expected in local sales tax, the County’s primary source of revenue. A three-year comparison of revenues by source for all governmental funds is presented below. The following section describes the major sources of revenue for the County’s combined governmental funds and the primary causes for fluctuations between the prior and current budget years.

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

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2016 (Actual)	2017 (Budget)	2017 (Estimated)	2018 (Budget)	% Change 18 Budget over 17 Budget	% of Total for 2018
Property Taxes	\$ 5,019,805	5,054,400	5,128,029	5,217,740	3%	7.3%
Assessments	182,348	128,021	148,000	120,623	-6%	0.2%
Sales Taxes	50,087,949	50,140,000	50,116,000	50,227,000	0%	70.7%
Franchise Taxes	167,080	164,000	158,400	158,400	-3%	0.2%
Licenses and Permits	832,321	599,650	743,092	649,886	8%	0.9%
Intergovernmental	3,845,288	3,856,841	3,887,838	3,573,286	-7%	5.0%
Charges for Services	6,850,421	5,908,979	5,921,481	5,976,562	1%	8.4%
Fines and Forfeitures	16,866	13,000	13,000	13,000	0%	0.0%
Interest	400,345	496,947	873,064	888,034	79%	1.2%
Hospital Lease	2,361,806	2,372,650	2,410,696	2,422,000	2%	3.4%
Other*	825,471	1,471,414	1,377,542	1,822,256	24%	2.6%
Total Revenues	\$ 70,589,700	70,205,902	70,777,142	71,068,787	1%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7.3% of total revenue)

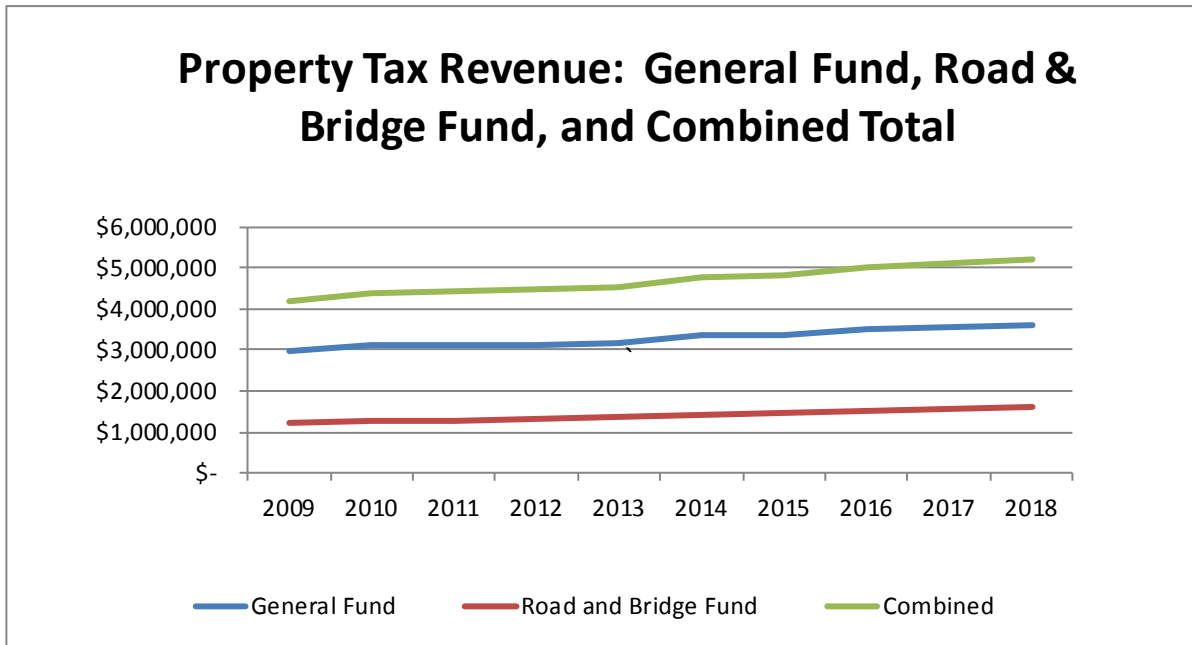
Property tax comprises a relatively small portion of the County’s overall operating revenues as a result of statutory and voluntary property tax roll-backs described below. Property tax rates are applied to each \$100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, residential, commercial, and agricultural property is assessed at 19 percent, 32 percent, and 12 percent, respectively, of true value.

Assessed valuation 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. Total assessed value for the County exceeds \$2.7 billion. The fiscal year 2018 Budget assumes 3% growth in assessed valuation for real estate property and 2.5% growth in assessed valuation for 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 General Fund property tax as a result of the 1979 voter-approved permanent one-half cent sales tax. The budget assumes **no change in property tax rates for fiscal year 2018** 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 this 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.

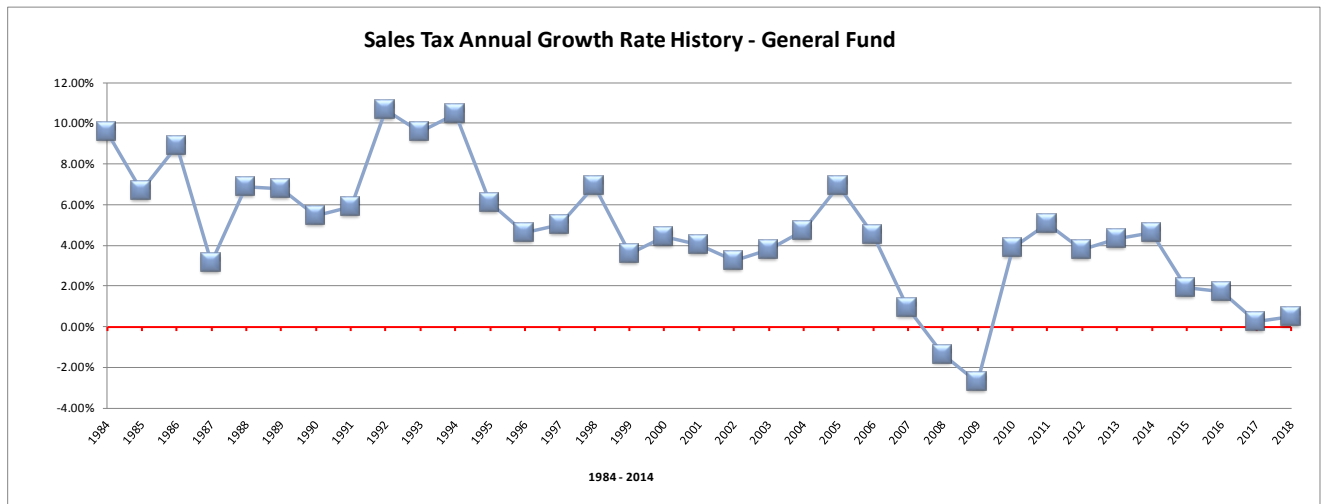
Assessments (0.2% of total revenue)

The County has elected to create Neighborhood Improvement Districts (NIDs) which provide a financing mechanism to property owners for certain road and sewer improvements. The County constructs the improvements, issues long-term debt, and then collects annual assessments from the property owners to pay for the annual principle and interest on the outstanding debt. The program is governed by state statutes. The special assessment revenue provides 100% of the debt service requirements for the bonds issued in conjunction with the NID program. The amount of assessment revenue in any given year is influenced by such things as number of pay-offs in full, number of annual assessments levied, and number of NID projects completed and assessments ordered.

Sales Tax (70.7% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for approximately 71% of all regular operating revenues in the County’s governmental funds.

Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to finance on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth. The following annual sales tax growth rate table illustrates this inherent volatility.



Annual growth rates typically range between 3% and 5%, but have been as high as 11% and have fallen as low as -3.0%. As illustrated above, the 2008-2009 decline in sales tax growth rate is one of the sharpest ever experienced by the County, resulting in two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The 2017 budget was prepared using a 1% growth rate but this has been revised to 0% and the fiscal year 2018 budget assumes 0.25% growth.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$14.3 million in 2018, which represents approximately 50% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. This sales tax is expected to generate \$14.3 million in 2018, which represents approximately 80% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period followed by three 10-year renewals (expiring in 2028). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

Constitutionally determined portion of the state's motor vehicle sales tax (Road and Bridge Fund). This tax is expected to generate \$525,000 in 2018. This revenue source declined significantly in 2008 and has increased modestly since and is now slightly ahead of the fiscal year 2006 amount of \$510,000.

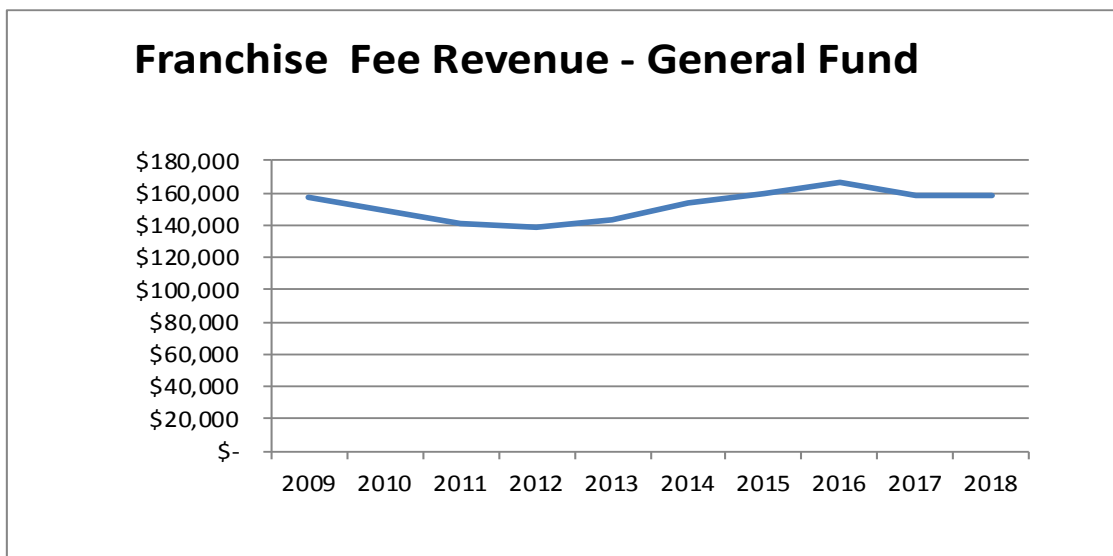
One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.6 million in 2018, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

One-quarter cent permanent community children’s services sales tax. This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. The tax is expected to generate \$6.8 million in fiscal year 2018. It is the sole source of revenue for the Community Children’s Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County’s other sales tax levies.)

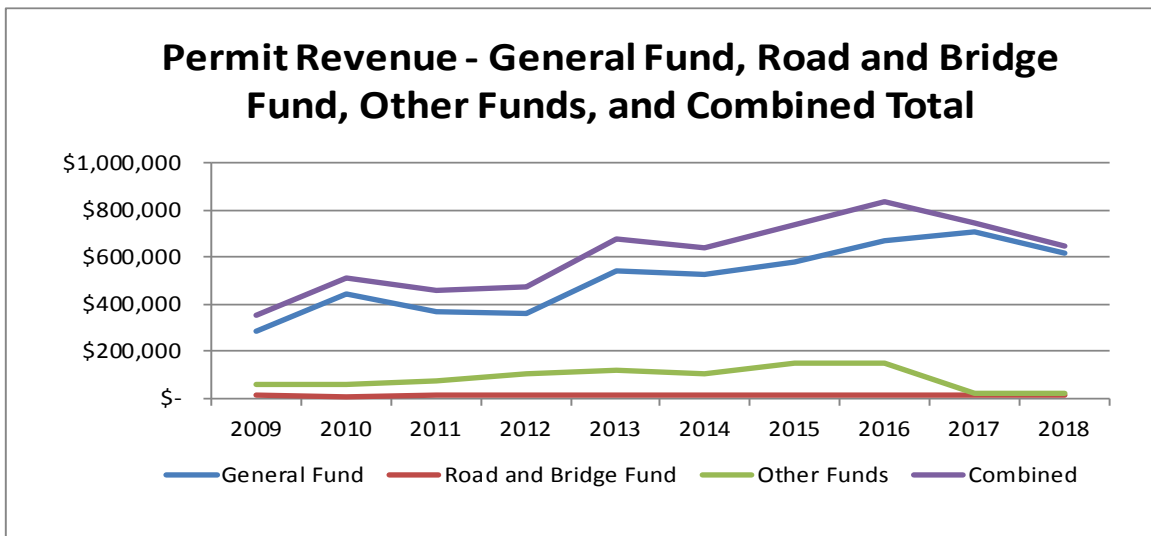
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.7 million in fiscal year 2018.

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

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



The graph on the following page illustrates the growth trends for Licenses & Permit revenue.



The County establishes and collects fees for building permits, on-site waste water systems, and food-handling licenses, all of which are accounted for within the General Fund. The increase in fiscal year 2010 was due to implementation of a food handling permit fee combined with a one-year spike in building permit revenue. The fiscal year 2013 increase was attributable to fee schedule increases for building permits, food handling licenses, on-site waste water system permits as well as increased building permit volume.

The County Commission has established a 50% cost recovery target for food handling and on-site waste water permits and a 75% cost recovery target for building permits. The fee structure and actual cost-recovery levels are reviewed as part of the annual budget process. The 2018 budget reflects a small increase to the food handling permit fees (approximately \$10-\$25 per establishment). Building permit revenue is expected to exceed budget for 2017 due to increased volume. This increase is expected to continue into 2018 and the revenue projections have been increased accordingly. The 2018 budget reflects no changes to the building permit fee structure.

The overall combined net decrease in projected revenue for fiscal year 2018 is attributable to the legislative change pertaining to concealed weapons permit fees. Conceal-and-carry weapons permits were authorized by the state legislature in fiscal year 2004; this revenue, which consists of new and renewal permits, is accounted for within the Sheriff Revolving Fund. Legislative changes enacted mid-year 2016 eliminated the permitting requirement for concealed weapons, which significantly reduced this revenue.

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

Intergovernmental Revenues (5.0% 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. Overall, this revenue category reflects a 7% reduction from the prior year. This decline is primarily associated with grants that are subject to renewal during the County's 2018 fiscal year and are therefore excluded until such time that the amounts are actually awarded to the County.

The County's primary intergovernmental revenue sources in fiscal year 2018 include the following:

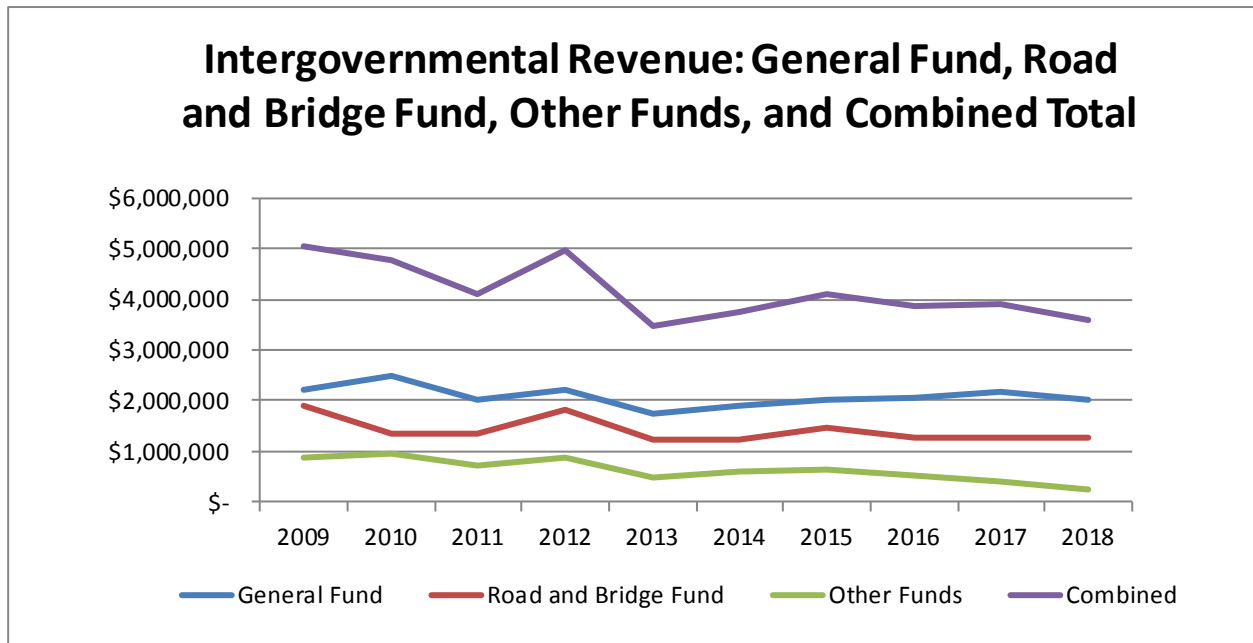
- Within the General Fund—

- State prisoner per diem reimbursement, \$700,000, and juvenile detention reimbursement, \$62,000
 - Child Support Enforcement, \$226,000
 - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$101,000
 - Various law enforcement-judicial grants and reimbursements, \$650,000
- Within the Road and Bridge Fund—
 - Boone County’s distribution from the state’s County Aid Road Trust (CART) fund, \$1.26 million (proportionate share of the statewide gasoline tax)
 - Within the Assessment Fund—
 - State reimbursement for property tax assessment, \$208,000

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 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 policy, *potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

The chart below shows a ten-year history of intergovernmental revenues. The chart illustrates the extent to which non-recurring grants result in budget volatility and are explained as follows:

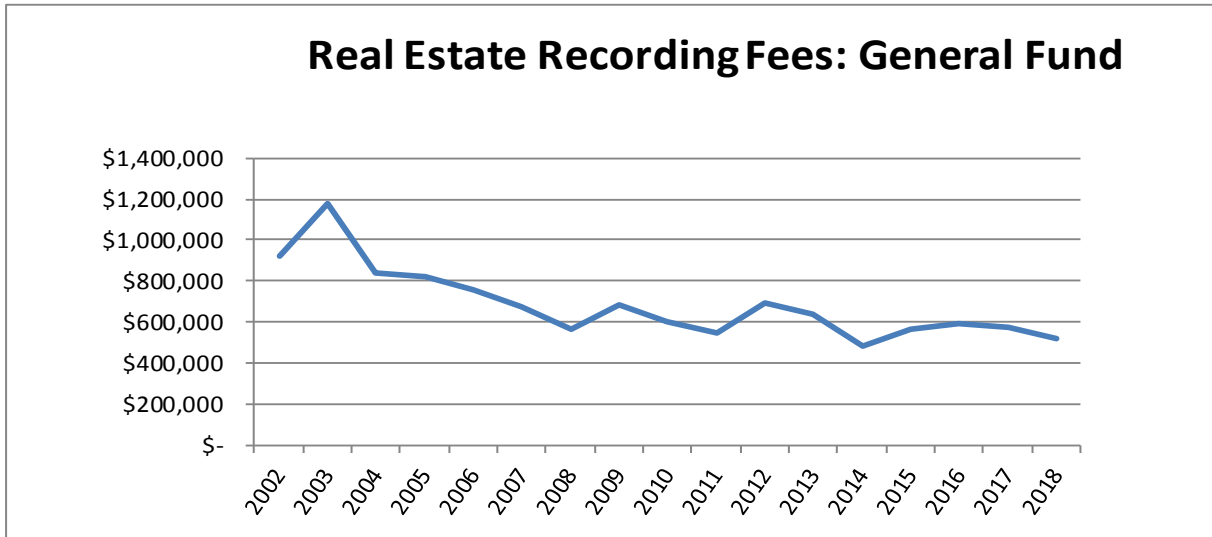
- 2009- federal transportation funds received for a bridge replacement project;
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project
- 2015- federal transportation funds received for Rustic Road Bridge project



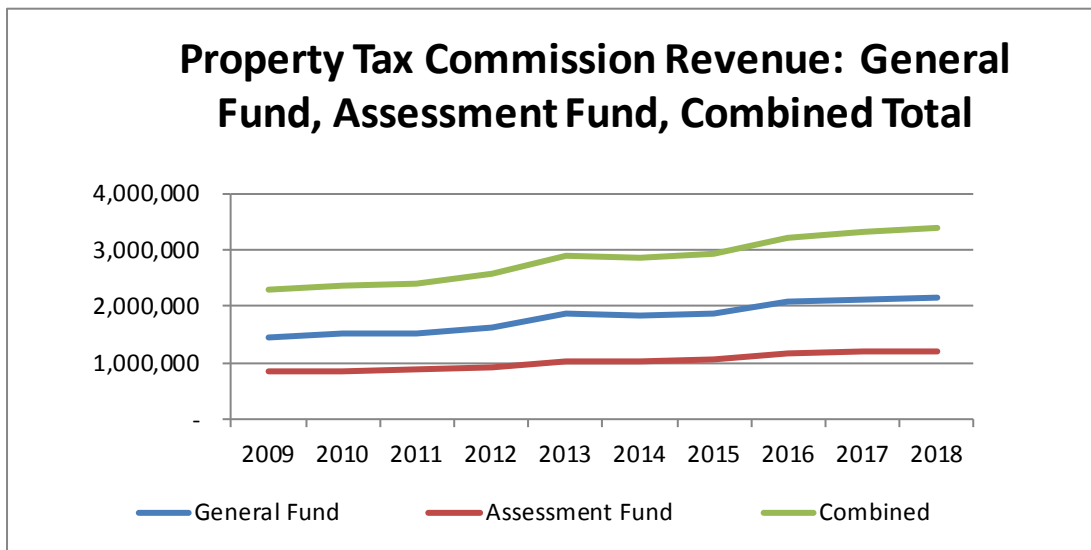
Charges for Services (8.4% of total revenue)

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 following chart, 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.



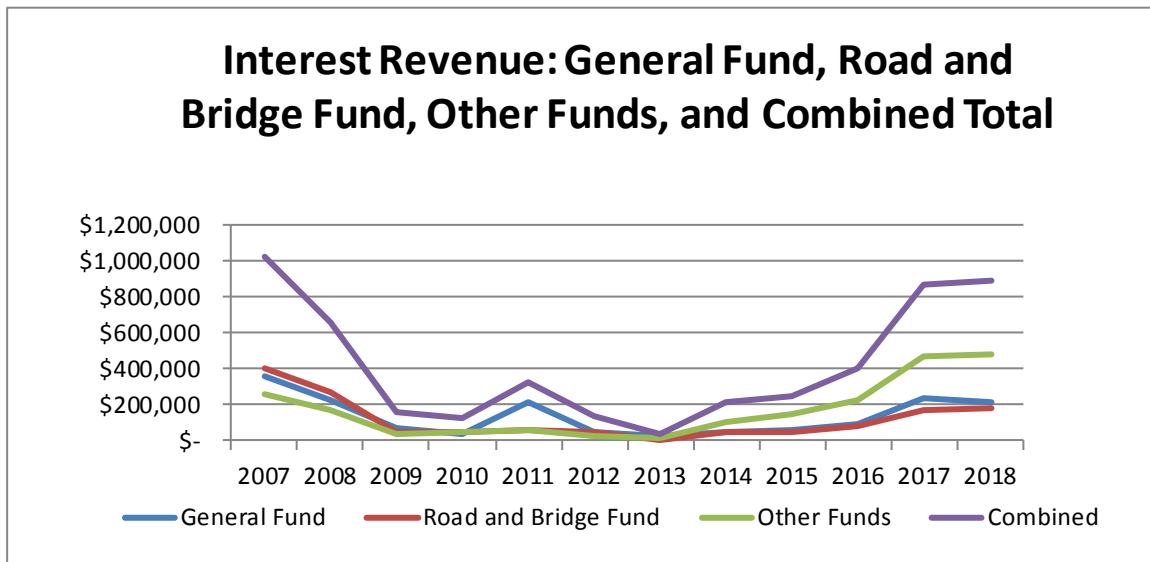
Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



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

The County's General Fund receives a portion of criminal bond forfeiture revenue. This is a nominal revenue source to the County.

Interest revenue declined significantly after 2007 but has increased since 2016. This is due to a combination of higher interest rates as well as higher invested cash balances. In fiscal year 2018, the County expects to earn approximately \$890,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the following graph.



Hospital Lease Revenue (3.4% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved an agreement with CH Allied Services, Inc. (CHAS) in 1988 for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. The Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The lease has been revised and amended several times since its original inception. The most recent amendment extended the lease term through December 31, 2020.

The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2018, the combined lease revenue is estimated at \$2.4 million. These lease payments to the County are in addition to the lease payments paid directly to the Boone Hospital Board of Trustees. The County's two lease payment components are described below.

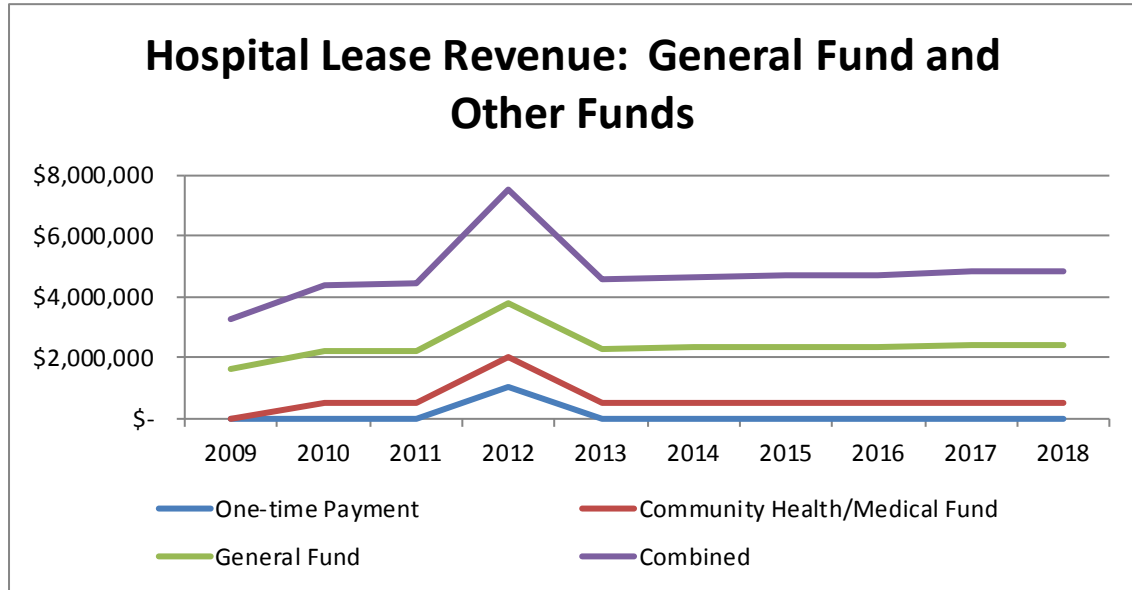
The first component consists of an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The fiscal year 2018 estimated lease revenue is \$1.89 million, which assumes 0.5% CPI growth over the prior year. This revenue is unrestricted as to use and is accounted for within the General Fund.

The second component began in fiscal year 2010: it is an additional annual lease payment restricted to community and health needs. This lease component is also subject to an annual CPI adjustment for years 2013 and beyond (2013 base year amount of \$500,000). The fiscal year 2018 Budget includes estimated lease revenue of \$537,000, which assumes 0.5% CPI growth over the prior year. This revenue is accounted for within the Community Health/Medical Hospital Lease Fund and is administered by the Community Services Department.

The 2012 lease amendment resulted in a one-time payment of \$1.0 million to the County. This revenue was accounted for within the General Fund. One-half of the revenue was

appropriated for economic development (a contractual payment to the City of Columbia in support of the city's revenue guarantee associated with the regional airport). Of the remaining \$500,000, one-half was transferred to the Road and Bridge Fund to help defray infrastructure improvements necessitated by the construction of the new high school (Battle High) and the other \$250,000 was set aside in a capital project fund for future capital needs.

The Hospital lease revenue accounts for 3.4% of revenue for all governmental funds and 6.6% of revenue to the General Fund. The following chart illustrates the hospital lease growth trends over the past 10 years.



Expenditure Assumptions and Projections

The fiscal year 2018 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$79.9 million, which represents a 2% increase over the prior year's budget (as amended) of \$78.5 million. The budgetary increase is primarily attributable to funding for non-recurring projects and investment in new and replacement fixed asset replacements (vehicles, equipment, hardware, and software).

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

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

Expenditures by Function	2016 (Actual)	2017 (Budget)	2017 (Estimated)	2018 (Budget)	% Change 18 Budget over 17 Budget	% of Total for 2018
General Government Operations*	\$ 10,212,364	11,629,126	9,346,284	12,328,166	6%	15.4%
Public Safety & Judicial	23,400,684	28,185,878	25,401,821	29,069,081	3%	36.4%
Environment, Protective Inspection & Infrastructure	15,533,026	19,048,867	17,708,706	18,414,197	-3%	23.1%
Community Health & Public Services	9,638,906	12,673,573	11,302,765	10,897,214	-14%	13.6%
Fixed Assets (New and Replacement)	2,430,612	5,103,363	2,970,254	7,408,598	45%	9.3%
Debt Service	1,524,188	1,515,313	1,515,313	1,568,154	3%	2.0%
Other	151,767	341,815	234,565	176,201	-48%	0.2%
Total Expenditures	\$ 62,891,547	78,497,935	68,479,708	79,861,611	2%	100.0%

Schedule includes the following governmental fund types: the 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 2018 expenditures shown in the table above exceed total revenue shown in the table presented earlier. This occurs whenever revenue earned in one fiscal year accumulates within a given fund and is spent in a subsequent fiscal year, resulting in a *timing difference* between the receipt of revenue and the eventual expenditure of funds. For example, sales tax revenues dedicated to community children's services accumulated within the restricted special revenue fund in prior years are appropriated for procurement of services in fiscal year 2018, thereby resulting 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. Planned use of fund balance within the General Fund provides funding for equipment and software replacement, emergency appropriation, and several non-recurring projects. Likewise, planned use of fund balance within the 911/Emergency Management Fund includes significant appropriations in 2018 for radio network infrastructure improvements.

Historically, the County spends approximately 92% to 97% of its total annual appropriations for all governmental funds combined. Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, personnel vacancies and turnover, favorable weather conditions, as well as management decisions. In addition, due to the statutory restrictions governing County appropriations, spending variances will **always** be positive as it is not legally permissible for administrative authorities to overspend appropriations. In addition, the County's budget adjustment policy establishes a framework of accountability and transparency which also contributes to overall favorable variances by limiting administrative authorities' ability to re-direct unspent appropriations to other purposes without prior approval.

On a county-wide basis, actual spending for fiscal year 2017 is projected at 87% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

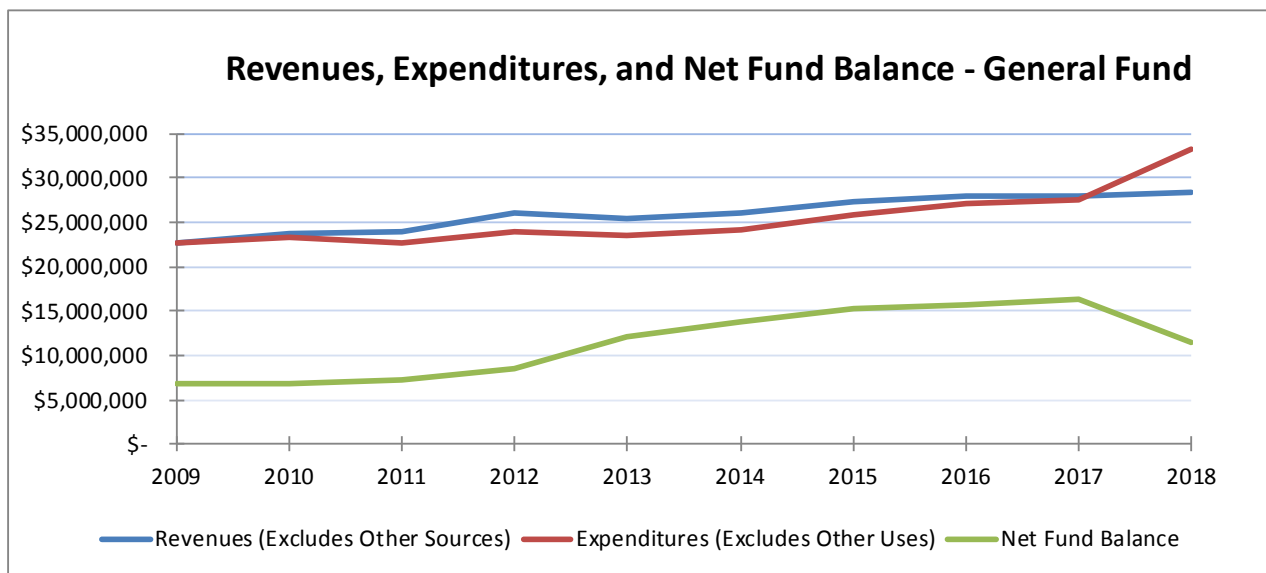
- General Fund— the fiscal year 2017 projected actual spending is approximately 87% of budget and is attributable to the high number of vacant positions, unspent emergency appropriation, and re-budget of the County's ERP software project.

- Road and Bridge Fund— the fiscal year 2017 projected actual spending is 92% of budget and is attributable to budget savings in salary/benefits, materials, utilities, fuel, equipment acquisition, infrastructure preservation and rehab programs, and unspent emergency appropriations.
- Law Enforcement Services Fund— fiscal year 2017 projected actual spending is 93% of budget and is attributable to budget savings in salary/benefits, supplies, equipment replacement, and unspent emergency appropriation.
- Community Children’s Services Fund— fiscal year 2017 projected actual spending is 90% of budget and is attributable to lower utilization of service contracts than anticipated.
- 911/Emergency Management Fund— fiscal year 2017 projected actual spending is 83% of budget and is attributable to budgeted positions that could not be filled until operations were relocated to the new Emergency Communications Center (ECC), which occurred mid-year 2017.
- All nonmajor special revenue funds— fiscal year 2017 projected actual spending is 65% of budget. Most of these funds are subject to the statutory budgetary authority of an individual elected official other than the County Commission.
- Debt Service Funds— fiscal year 2017 projected actual spending is 100% of budget

Within the General Fund specifically, numerous factors contribute to favorable spending variances such as savings on out-of-facility inmate housing, jury costs, court costs and *guardian ad litem* fees. The County is legally required to provide these services, 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 chart on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years and that a portion of such accumulated resources are incorporated into the 2018 budget as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2018. In addition, the fund balances for the major funds are projected to exceed the minimum level established by County Commission policy.

General Government Operations (15.4% of total expenditures)

The 2018 budget includes significant appropriations for technology replacement, ERP software, a replacement phone system and election costs.

Public Safety and Judicial (36.4% of total expenditures)

The 2018 budget includes funding for three new positions: a Deputy Public Administrator, an Assistant Prosecuting Attorney, and a Sheriff’s Evidence Custodian, which accounts for the increase in this area.

Environment, Protective Inspection, and Infrastructure (23.1% of total expenditures)

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of fixed asset appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The fiscal year 2018 budget includes fewer bridge maintenance projects, which accounts for the reduction compared to 2017.

Community Health and Public Services (13.6% of total expenditures)

The decrease in this area is attributable to the funding allocations approved by the Boone County Children’s Services Board (BCCSB). The nine-member commission-appointed Board is responsible for establishing polices and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children’s services approved by voter in April 2013. Sales tax proceeds have accumulated in the Community Children’s Services Fund since the tax became effective in 2013. Portions of the accumulated resources were budgeted in fiscal years 2016, 2017, and 2018; however, the amount budget in 2018 is less than in the prior years. At such time that the accumulated resources have been fully utilized, the annual operating budget should be consistent with annual operating revenues, which is approximately \$7.0 million.

Fixed Assets (New and Replacement) (9.3% of total expenditures)

Each year, the budget includes funding for investment in new and replacement fixed assets. This category includes appropriations for machinery and equipment, vehicles, computer hardware and software, and furniture and fixtures. This type of capital expenditure is sometimes referred to as “pay-as-you-go” capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in a separate capital budget. In the schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented within this category. [A detailed schedule of these appropriations is presented in the *Personnel and Fixed Asset Expenditure Summaries* tab section.]

Established replacement schedules provide general guidelines in developing these appropriations which are comprised of the following:

- **\$2.7 million General Fund:** new and replacement vehicles, equipment, computer hardware, computer software, and replacement phone system. In addition, the 2017 appropriation for replacement ERP software has been re-budgeted for 2018.
- **\$1.3 million Road and Bridge Fund:** approximately \$200,000 is associated with constructing a wash bay for vehicles and equipment; the remaining \$1.1 million is associated with routine replacement of machinery and equipment, computer hardware, dump trucks, and other vehicles.
- **\$510,000 Law Enforcement Services Fund:** replacement sheriff vehicles and law enforcement equipment
- **\$2.7 million 911/Emergency Management Fund:** the majority, \$2.4 million, pertains to radio network infrastructure improvements. The remaining \$300,000 includes funding for emergency siren and generator replacement as well as technology to support text-to-9-1-1 implementation
- **\$220,000 various nonmajor funds:** new and replacement office equipment, replacement vehicles, and replacement computer hardware and software.

Debt Service (2.0% of total expenditures)

Debt service expenditures reflect little change over the previous year and consist of \$1.4 million to be paid from County resources and \$170,000 to be paid from assessments received from property owners participating in the County’s road and sewer Neighborhood Improvement District programs.

As mentioned previously, property tax levies are not required for debt service. Additional information regarding the County’s long-term debt is presented later in this Budget Message and in the *General Information* tab section.

Other Expenditures (0.2% of total expenditures)

This category of expenditure includes economic support for Regional Economic Development Inc. (REDI), funding for the Missouri Show-Me Games, and miscellaneous paying agent fees associated with long-term debt.

Changes in Personnel Staffing Levels

The changes in employee staffing levels county-wide reflect a **net increase of 0.19 FTE** and are summarized below. **The net increase is 2.36 FTE, when excluding the impact of partial-year grant funding for certain positions.**

Governmental Funds:

General Government Operations: +2.15 FTE net change

- **County Clerk – Elections and Voter Registration Office:** increase Elections Office Specialist Pool by 2,000 hours (General Fund) and establish an election intern position. This is a result of election cycle activity. **Temporary increase, +1.15 FTE.**
- **Information Technology – facilities security technician:** administrative control of position transferred from Facilities Maintenance (Facilities and Grounds Fund) to Information Technology (General Fund). **Permanent transfer of position, +1.00 FTE.**

Public Safety and Judicial – Circuit Court: -1.79 FTE

- **Circuit Court, Juvenile Court, and Juvenile Justice Grants:** increase part-time court security pool position hours by 430 (+0.22 FTE); reduce hours in part-time Juvenile Office program assistant pool position (-0.29 FTE); reduce part-time non-benefitted Juvenile Office program assistant hours (-0.72 FTE). In addition, reduce hours for two Deputy Juvenile Officers (-1.00 FTE) to reflect the current level of approved grant funding which covers only one-half of the County's budget year (General Fund). **Permanent decrease, -0.79 FTE; grant-related decrease, -1.00 FTE**

Public Safety and Judicial – Public Administrator: +1.00 FTE

- **Deputy Public Administrator:** add an additional full-time benefitted Deputy Public Administrator position (+1.0 FTE) (General Fund). **Permanent increase, +1.0 FTE, benefitted.**

Public Safety and Judicial – Sheriff/Corrections: -1.17 FTE

- **Evidence Custodian:** add an additional full-time benefitted Evidence Custodian position (+1.0 FTE) (General Fund). **Permanent increase, +1.0 FTE, benefitted.**
- **Internet Crimes grant-funded positions:** reduce hours to reflect grant funding which currently is approved through May 2018 (-1.17 FTE). The County expects to request renewal of the grant funding (General Fund). **Grant-related decrease, -1.17 FTE.**
- **Conceal-and-Carry Records Specialist:** eliminate a full-time position (-1.00 FTE) as a result of changes in statutory permitting requirements (Sheriff's Revolving Fund). **Permanent decrease, -1.00 FTE.**

Public Safety and Judicial – Prosecuting Attorney: +1.00 FTE

- **Assistant Prosecuting Attorney:** add an additional full-time benefitted Assistant Prosecuting Attorney, +1.00 FTE (General Fund). **Permanent increase, +1.00 FTE, benefitted.**

Internal Service Funds:

Facilities Maintenance: -1.00 FTE

- **Facilities Maintenance- facilities security technician:** Administrative and budgetary control of 1.00 FTE is transferred from the Director of Facilities Maintenance (Facilities and Grounds Fund) to the Director of Information Technology (General Fund). **Permanent transfer, -1.00 FTE, benefitted.**

Capital Improvement Projects

The County’s infrastructure-related improvement projects are small-scale and funded on a pay-as-you-go basis from the annual operating revenues in the Road and Bridge Fund. As a result, they are budgeted and accounted for within the Road and Bridge Fund annual operating budget.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects; these projects are budgeted and accounted for within one or more capital project funds. Projects of this nature typically require several years to complete. Because of this, it is important to present this information separate from the annual operating budget. Please refer to the *Capital Project Budgets* tab section for information regarding the County’s capital projects.

Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities within each fund. For external reporting purposes (in accordance with generally accepted accounting principles), Fund balance is classified as either nonspendable, restricted, committed, assigned, or unassigned. For budgeting purposes, however, it is important to identify and exclude fund balance amounts that are unavailable for appropriation in the given year. For instance, the entire fund balance for the Law Enforcement Services Fund is classified as “restricted” for external reporting purposes because the use of the fund’s resources is restricted by state statute; however, for budgeting purposes, portions of fund balance have been set aside for certain specific future purposes and these amounts need to be excluded for purposes of setting the current year’s annual appropriations.

To accomplish this, amounts that are unavailable for appropriation in the given budget year are excluded in arriving at “**net fund balance**”. This terminology departs from the terminology required and used for external financial reporting.

The schedule below shows the projected net fund balance amounts at the end of fiscal year 2018 for the County’s major funds, nonmajor funds, and all governmental funds combined (except capital project funds). The County Commission has established a minimum fund balance of two-month’s expenditures (or 17%) for the major funds to ensure adequate cash

flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement.

Projected Net Fund Balances at December 31, 2018

	-----Major Funds-----							All Governmental Funds
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds		
Projected Fund Balance 12/31	\$ 11,889,827	13,575,794	2,034,394	7,642,759	13,685,039	8,151,147	56,978,960	
Less: Fund Balance Unavailable for Appropriation	(393,675)	(9,000,000)	(1,185,800)	-	(10,300,000)	(930,407)	(21,809,882)	
Projected Net Fund Balance	\$ 11,496,152	4,575,794	848,594	7,642,759	3,385,039	7,220,740	35,169,078	
As a percent of expenditures	35%	25%	21%	90%	32%			
# of months expenditures	4.2	3.0	2.6	10.8	3.9			

Fund Balance Unavailable for Appropriation: this includes amounts that are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not yet been issued. 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. Resources within the 911/Emergency Management Fund have been set-aside for non-recurring technology and facility improvements. Detailed information for each fund is available in the Fund Statements section of this document.

The **net fund balance** is intended to meet three primary objectives. **First**, net fund balances provide resources to meet cash flow requirements and avoid short-term borrowing.

Secondly, to the extent fund balance amounts exceed the minimum requirement, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. This is sometimes referred to as *revenue stabilization* funds. Using fund balance in this manner allows the County to continue operations without disruption during an unexpected period of revenue decline or unforeseen emergency. Given the County's significant dependence on sales tax revenue and the increased exposure to its inherent volatility, the County desires to maintain higher fund balances in its primary operating funds, especially the General Fund.

Thirdly, it allows for financial planning and tax rate stability. For instance, the County will frequently maintain increased net fund balances in the General Fund in off-election years in order to pay for election costs in even numbered years. This approach ensures that the County has sufficient resources without having to increase the property tax rate. In the event the County Commission determines that actual fund balance levels exceed identified needs and that the amounts truly are "surplus", the County's policy is to commit these funds to capital or non-recurring needs.

For additional information regarding the County's Fund Balance Policies, please refer to the *Fiscal and Budget Policies* which are presented in the *General Information* tab section.

The following table shows the projected changes in fund balances for the coming budget year.

Projected Changes in Fund Balances at December 31, 2018

	-----Major Funds-----						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	11,889,827	13,575,794	2,034,394	7,642,759	13,685,039	8,151,147	56,978,960
Projected Fund Balance 1/1	\$ 16,668,270	14,026,476	2,374,903	9,119,450	14,053,885	9,367,433	65,610,417
Projected Change in Fund Balance	\$ (4,778,443)	(450,682)	(340,509)	(1,476,691)	(368,846)	(1,216,286)	(8,631,457)
Percentage Change	-29%	-3%	-14%	-16%	-3%	-13%	-13%

As previously discussed, the expected change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation as well as the planned use of fund balance for non-recurring projects and election costs. Also, as previously noted, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2018. As a result, although a reduction in fund balance in the General Fund is budgeted, it is likely that such reduction will be less than the amount reflected above.

The projected change in the fund balance in the Road and Bridge Fund is primarily due to flat revenue growth and using accumulated fund balance resources for cyclical fixed asset replacements.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to flat revenue growth, emergency appropriation and planned equipment and vehicle replacements.

The projected change in the Community Children's Services Fund is due to the fiscal year 2018 budget allocations including amounts that accumulated in the fund during prior years.

The projected decrease in the 911/Emergency Management Fund is due to the inclusion of significant non-recurring appropriation related to radio infrastructure improvements.

The decline in non-major governmental funds is primarily attributable to the budget practice used by appropriating authorities for several of the County's special revenue funds. Each fiscal year, the majority of available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the statutory budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a "spend down" of fund balance, but it unlikely to occur.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2018 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2018 Budget amount to \$1.6 million or 2.0% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$438,000 - principal and interest for the Series 2012 Certificates of Participation (re-financed debt originally issued to construct county facilities) which are being retired through appropriations in the General Fund;
- \$871,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund;
- \$158,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- \$100,000 –principal and interest for taxable special obligation bonds used to finance the construction of the Sheriff’s Annex and Election Warehouse facility which are being retired through a combination transfers from the General Fund and the Sheriff Civil Charges Fund.

The County’s legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2018 exceeds \$2.7 billion which results in a legal debt limit of approximately \$278,400,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County’s Budget for fiscal year 2017 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

Conclusion

In closing, I wish to acknowledge the significant contribution of all those who assisted in the preparation and analysis of this data, including county officials and the staff of the Boone County Auditor’s Office, whose effort and commitment to excellence have made this document possible.

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

Entity Structure and Organization

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

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

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

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

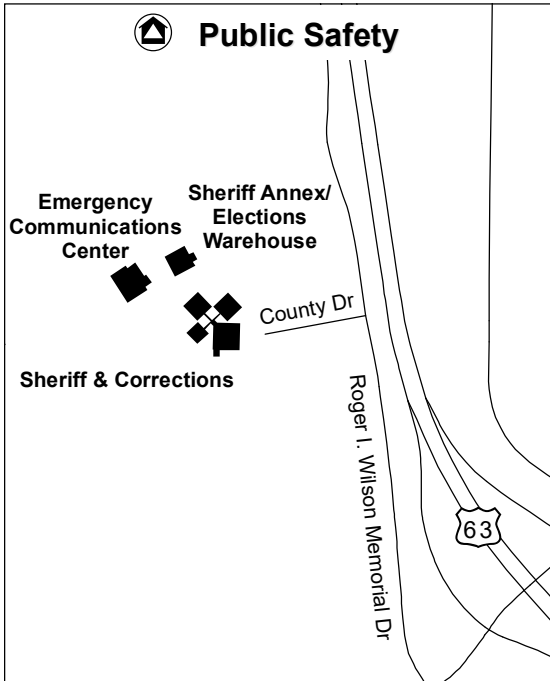
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

County Office Directory

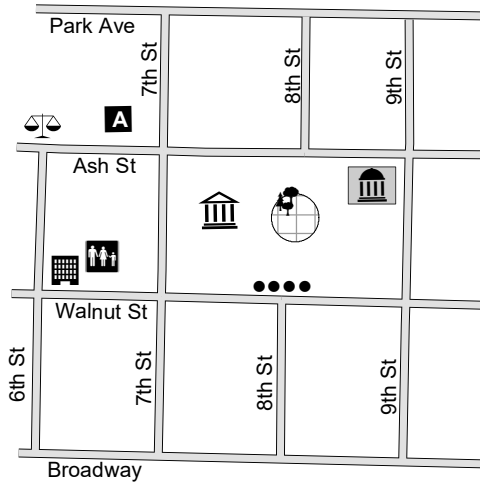
Assessor		
Tom Schauwecker.....	Roger B. Wilson Government Center, Room 143.....	573-886-4270
Auditor		
June Pitchford.....	Roger B. Wilson Government Center, Room 304.....	573-886-4275
Circuit Clerk		
Christy Blakemore.....	Boone County Courthouse.....	573-886-4000
Thirteenth Circuit Court Judges		
J. Hasbrouck Jacobs, Div I Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Jeff Harris, Div II Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Kevin Crane, Div III Presiding Judge.....	Boone County Courthouse.....	573-886-4050
Jodie Asel, Div IV Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Kimberly Shaw, Div V Associate Circuit Judge..	Boone County Courthouse.....	573-886-4050
Carol England, Div VI Associate Circuit Judge...	Callaway County Courthouse.....	573-642-0777
Sue Crane, Div VII Associate Circuit Judge.....	Callaway County Courthouse.....	573-642-0777
Sara Miller, Div VIII Family Court Commissioner	Boone County Courthouse.....	573-886-4050
Michael Bradley, Div IX Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Leslie Schneider, Div X Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Deborah Daniels, Div XI Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Casey Clevenger, Div XII Drug Court Commissioner	Boone County Courthouse.....	573-886-4050
Clerk		
Taylor Burks.....	Roger B. Wilson Government Center, Room 236... ..	573-886-4295
Collector		
Brian McCollum.....	Roger B. Wilson Government Center, Room 118.....	573-886-4285
Commissioners		
Daniel K. Atwill, Presiding Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4306
Fred J. Parry, District I Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4308
Janet M. Thompson, District II Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4309
Community Services		
Kelly Wallis, Director.....	605 East Walnut, Suite A.....	573-886-4298
County Counselor		
C.J. Dykhouse.....	Roger B. Wilson Government Center, Room 211.....	573-886-4414
Court Administration		
Mary Epping, Court Administrator.....	Boone County Courthouse.....	573-886-4060
Elections & Registration		
Main Line.....	Roger B. Wilson Government Center, Room 236... ..	573-886-4375
Emergency Management		
Terry Cassil, Director.....	Emergency Communications Center	573-544-7900
Facilities Maintenance & Custodial Services		
Doug Coley, Director.....	Boone County Annex.....	573-886-4400
Human Resources & Risk Management		
Jenna Redel, Director.....	Boone County Annex.....	573-886-4405
Information Technology, GIS & Mail Services		
Aron Gish, Director.....	Roger B. Wilson Government Center, Room 220.....	573-886-4315
Joint Communications (911)		
Chad Martin, 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		
Stan Shawver, Director.....	Roger B. Wilson Government Center, Room 315.....	573-886-4330
Prosecuting Attorney		
Dan Knight.....	Boone County Courthouse.....	573-886-4100
Family Support Enforcement.....	605 East Walnut, Suite B.....	573-886-4127
Public Administrator		
Sonja Boone.....	Boone County Courthouse.....	573-886-4190
Public Defender		
Main Line.....	Johnson Building.....	573-443-0030
Purchasing		
Melinda Bobbitt, Director.....	Boone County Annex.....	573-886-4392
Recorder		
Nora Dietzel.....	Roger B. Wilson Government Center, Room 132.....	573-886-4345
Road & Bridge Maintenance Operations		
Greg Edington, Director.....	Boone County Public Works.....	573-449-8516
Sheriff's Department & Correctional Facility		
Dwayne Carey, Sheriff,.....	Boone County Sheriff Admin. & Corrections Facility	573-875-1111
Treasurer		
Tom Darrough.....	Roger B. Wilson Government Center, Room 205.....	573-886-4365

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

Boone County Facility Locations

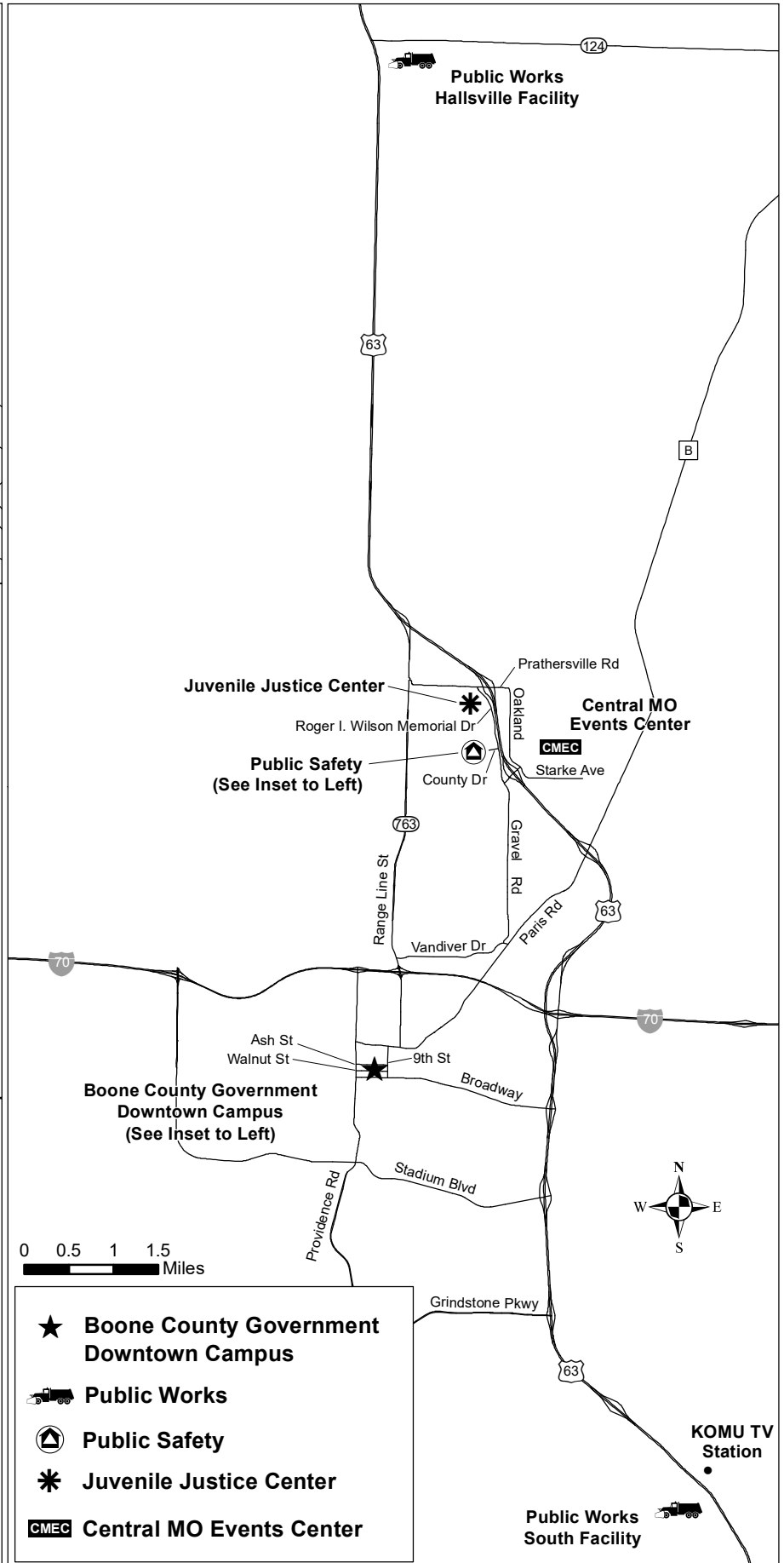


★ Boone County Government Downtown Campus



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

Boone County GIS Department

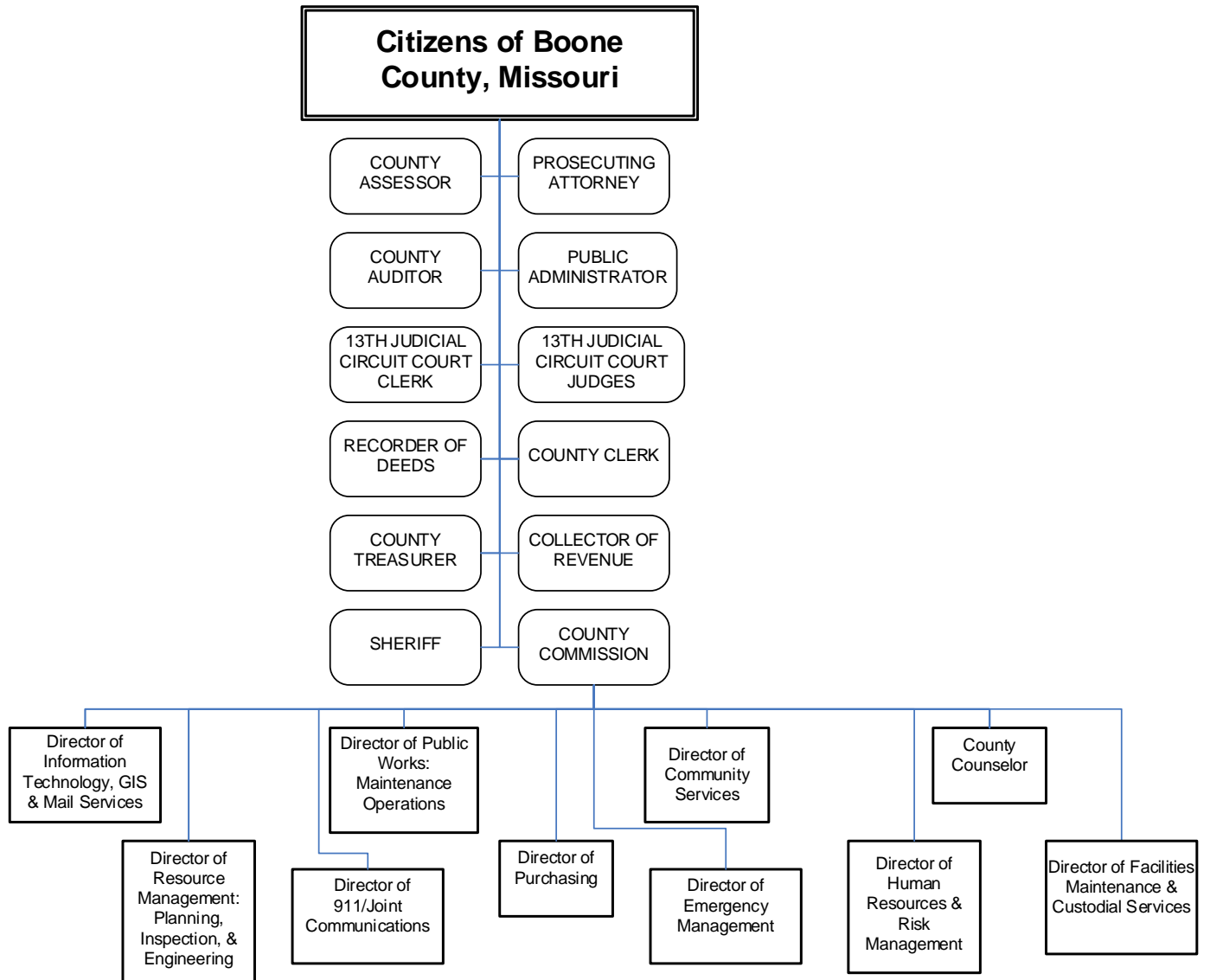


- ★ Boone County Government Downtown Campus
- Public Works
- Public Safety
- Juvenile Justice Center
- Central MO Events Center

Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Emergency Communication Center	2145 East County Drive
Family Support Enforcement & Dept. of Community Services	605 East Walnut
Johnson Building (Public Defender)	601 East Walnut
Juvenile Justice Center	5665 Roger I. Wilson Memorial Drive
Mid-Missouri Events Center-Home of the Boone County Fair	5212 N. Oakland Gravel Road
Public Works – Hallsville Facility	780 East Highway 124
Public Works – South Facility	5551 Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Corrections Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2121 County Drive

Organizational Chart



Budget Calendar and Process

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

The annual budget process begins in late June or early July with a preliminary budget meeting with all elected officials and department directors. The purpose of this meeting is to provide an overview of the County's current financial condition, to identify and discuss emerging budget issues, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, the Auditor develops preliminary revenue projections for the major funds and distributes budget instructions to all elected officials, department directors, and outside entities. Research and analysis pertaining to salary and wage increases as well as benefit costs is initiated at this time.

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

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

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

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

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

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

Budget Calendar and Process cont'd

- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15th:** County Auditor delivers Proposed Budget to County Commission
- **November 15ththrough 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 of the funds except certain special revenue funds for which another elected official has been named as the appropriating authority by state statute. (Refer to the Overview and Description of Special Revenue Funds and Other Funds in the General Information section.) However, it is common to refer to these individual fund budgets collectively as “the County Budget”. State law requires all budgets to be balanced and annual operating budgets are required for all funds from which monies are expended. Budgets may be amended and revised throughout the year in accordance with the County’s Budget Adjustment Policy (a copy is included in the Appendix Section). Aggregate financial data for each individual fund as well as summary information for groupings of various funds is presented in the Financial Summaries section of this document.

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

Basis of Accounting and Budgeting

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

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

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

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

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

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

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the

Description of the Accounting and Budgeting System cont'd

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

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

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

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

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

Description of Funds

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

Description of the Accounting and Budgeting System cont'd

the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

Governmental Funds are used to account for governmental activities.

■ **General Fund (a major fund)**

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

■ **Special Revenue Funds**

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

▪ **Road and Bridge Fund (a major fund)**

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

▪ **Law Enforcement Services Fund (a major fund)**

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

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

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

▪ **911/Emergency Management (a major fund)**

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

▪ **Other Special Revenue Funds**

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

■ **Debt Service Funds**

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

Description of the Accounting and Budgeting System cont'd

■ **Capital Projects Funds**

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

■ **Neighborhood Improvement District Funds**

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

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

■ **Internal Service Funds**

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

■ **Enterprise Funds**

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

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

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

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

■ **Trust and Agency Funds**

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

Overview of the Fund-Department-Account Code Structure

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

Description of the Accounting and Budgeting System cont'd

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

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

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

■ Revenue Accounts

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

Description of the Accounting and Budgeting System cont'd

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

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
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 for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund <i>Currently inactive</i>	<p>This fund is established and governed by RSMo 190.305.</p> <p>It accounts for operations of the enhanced 911 emergency telephone system. Revenues are derived from a 1985 voter-approved telephone tax. The current tax is set at 2% of the local tariff, the maximum allowed by law. (See RSMo 190.305). This fund pays for monthly trunk and line charges associated with the E-911 system as well as 24-hour maintenance and other operational expenses. The County Commission approves the budget and administers the fund.</p> <p>Effective January 1, 2014, the tax rate was set at 0%. The financial activities of this fund will be transitioned to Fund 270, the 911/Emergency Management Fund (a major fund).</p>

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

Fund No.	Fund Name	Description
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 and administers the fund.</p>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. The County Commission approves the budget and administers the fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>
205	<p>Infrastructure Grants Fund</p> <p><i>Currently inactive</i></p>	<p>This fund is established and governed by local policy.</p> <p>It accounts for infrastructure projects funded through grants. Examples of grants accounted for in this fund include levy projects, and Community Development Block Grant projects. The County Commission approves the budget and administers the fund.</p>
208	Road Sales Tax	<p>This fund is established and governed by local policy.</p> <p>It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for county road maintenance and improvement. Current authorization for the sales tax sunsets in 2018. The County Commission establishes the budget and administers this fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>

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

Fund No.	Fund Name	Description
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Treasurer 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 and administers the fund.</p>
214	Stormwater Grants <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures associated with various stormwater grants. The Director of Resource Management approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
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.</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>
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>
231	Federal HAVA Election Fund (HAVA)	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Help Americans Vote Act. The County Commission and County Clerk approve the budget and administer the fund.</p>

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

Fund No.	Fund Name	Description
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.</p>
233	FVAP Ease Grant Funds <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to a grant received from the Department of Defense for federal voting assistance program. The grant provides 100% funding for the project and is administered by the County Clerk.</p>
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers 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. The County Commission approves the budget and the Sheriff administers the fund.</p>

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

Fund No.	Fund Name	Description
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>
254	Sheriff Civil Charges Fund	<p>This fund is established and governed by RSMo 57.280.</p> <p>It accounts for fees authorized and collected for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.</p>
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121.</p> <p>It accounts for fees authorized and collected pertaining to “conceal and carry” gun permits. The Sheriff approves the budget and administers the fund.</p>
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>

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

Fund No.	Fund Name	Description
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
261	Prosecuting Attorney Tax Collection fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
263	Prosecuting Attorney Bad Check Fund <i>Currently inactive</i>	<p>This fund is established and governed by RSMo 570.120.</p> <p>It accounts for revenues derived from Prosecuting Attorney fees for the collection of Non-Sufficient Funds (NSF) checks. The Prosecuting Attorney 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>

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

Fund No.	Fund Name	Description
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 and administers this 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 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 and administers the fund. An advisory board comprised of Boone County citizens and user agencies provides input and guidance.</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>

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

Fund No.	Fund Name	Description
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>

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

Debt Service Funds

303	Government Building Debt Service Reserve	<p>The fund is established pursuant to long-term debt requirements.</p> <p>It accounts for the mandatory reserve fund established for the debt incurred for the construction of the Government Center. The original Series 1993 \$4,505,000 Special Obligation Bonds were replaced with Series 2003 Refunding and Improvement Bonds which were subsequently replace with Series 2012 Certificates of Participation.</p>
305	2010 Series Special Obligation Bonds – Taxable (Recovery Zone Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of the County’s \$830,000 bonds issued in 2010 for financing the construction of the Sheriff Annex/Election Equipment Storage Facility. Future principal and interest will be paid using annual appropriations from the General Fund and the Sheriff Civil Charges Fund.</p>
306	2015 Series Special Obligation Bonds – Emergency Communications Center	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$13.32 million bonds issued in 2015 to construct the Emergency Communications Center (ECC). Annual principal and interest is paid from the proceeds of a sales tax approved by voters in 2013.</p>
386	2006 Series Road NID Bond (General Obligation Bonds) <i>Currently inactive</i>	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$182,000 bonds issued in 2006 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

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| 387 | 2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds) | <p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p> |
| 388 | 2010 Series A Sewer NID Bonds (General Obligation Bonds) | <p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p> |
| 389 | 2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds) | <p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p> |
| 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> |

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

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| 392 | 2011 Series B Sewer NID Bonds (General Obligation Bonds) | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments</p> |
| 393 | 2016 Series Sewer NID Bonds (General Obligation Bonds) | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$223,700 bonds issued in 2016 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments</p> |

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

Capital Project Funds

4XX Various

Capital Project funds are established by local policy and/or state statute. These funds account for design, construction, and/or acquisition costs pertaining to County facilities. Active Capital Project Funds include the following:

- 405- General Capital Fund
- 406- One-Fifth Cent Sales Tax Capital Improvement Fund
- 407- 605 & 609 E. Walnut
- 410- Emergency Communications Center (ECC) Facility Construction and Technology

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

Neighborhood Improvement District (NID) Funds

501	Colchester Road Paving	NID funds are established by local policy.
502	Logwood Paving	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.
503	Clearview Paving	
504	Bon Gor Lake Estates Paving	
505	Trails West Paving	
506	Bearfield Paving	
507	Lake Sundance Paving	
508	Walnut Brook Paving	
509	Pierpont Meadows	
510	Pin Oak Sanitary Sewer	
511	New Haven	
512	University Estates	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.
513	Fairway Meadows Sewer	
514	Trobridge Road	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.
515	Wilson Turner	
516	Hillview Acres	
517	Cedar Gate	
518	Hartsburg Hills Road	
519	Applewood Creek Road	
520	Good Time Acres Road	
521	Summer Lane Road	
522	Hill Creek Sanitary Sewer	
523	W.B. Smith Sewer	
524	Brown Station Sewer	
525	Country Squire Sewer	
526	Lakewood/Valley Creek Road	
527	Manchester Heights Sewer	
528	Phenora North Sewer	
529	Bolli Road Sewer	

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

Internal Service Funds

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| 600 | Self-Insured Health Plan | This fund is established by local policy.
It accounts for operations of the self-insured health plan for county employees. |
| 601 | Self-Insured Dental Plan | This fund is established by local policy.
It accounts for operations of the self-insured dental plan for county employees. |
| 602 | Self-Insured Workers Compensation
<i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i> | This fund is established by local policy.
It accounts for operations for the self-insured workers compensation plan for county employees. |
| 603 | Self-Insured Workers Compensation Loss Control Fund
<i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i> | This fund is established by local policy.
It accounts for programs and expenditures intended to prevent workers compensation injuries. |
| 610 | Building and Grounds Fund | The fund is established by local policy.
This internal service fund accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage. |
| 620 | Building and Grounds Capital Repair and Replacement | This fund is established by local policy.
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. |

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

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| 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.</p> |
| 622 | Capital Repair and Replacement Fund – Family Health Center Facility | <p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center.</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.</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.</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.</p> |

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

Private Purpose Trust Funds

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| 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 so as 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 # 49-2012.

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

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.

Fiscal and Budget Policies cont'd

- 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 so as to safeguard the various county assets under their control.

Financial Accounting and Reporting Policy:

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

Purchasing Policy:

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.

Fiscal and Budget Policies cont'd

- To the extent allowed by state law, Circuit Court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$6,000 or more or where multiple purchases over a 90-day period accumulate to \$6,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

Debt Policy:

- The County 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 the purpose of 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.
- **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.

Fiscal and Budget Policies cont'd

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. Such assessments are deposited into debt service funds that are legally restricted for payment of the bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Debt Service expenditures included in the FY 2018 Budget total \$1,568,154 which represents approximately 2.0% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$438,263; 1.32% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$1,129,891, consisting of \$972,483 related to taxable special obligation bonds associated with land and building acquisition and \$157,408 related to NID general obligation bonds.

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

General Obligation Bonds:

\$450,000 2011A general obligation neighborhood road improvements bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%.	200,000
	\$ 200,000
Sub-total: General Obligation Debt – Road NIDs	\$ 200,000
\$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%.	656,600
\$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%	197,000
\$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%	100,536

Summary of Long Term Debt cont'd

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

59,000

\$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%

215,159

Sub-total: General Obligation Debt – Sewer NIDs

1,228,295

Total: All General Obligation Debt

\$ **1,428,295**

Special Obligation Bonds:

\$830,000 Series 2010 taxable special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%. Debt service payments are secured by amounts appropriated by the County each fiscal year.

280,000

\$2,230,000 Series 2012 refunding certificates of participation due in annual installments of \$350,000 to \$435,000 beginning in 2013 through 2018; semi-annual interest is due 2012 through 2018; interest at 1.5% to 2.0%. Debt service payments are secured by amounts appropriated by the County each fiscal year.

435,000

\$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.

11,615,000

Total: All Special Obligation Debt

\$ **12,330,000**

Total Combined Debt:

\$ **13,758,295**

Summary of Long Term Debt cont'd

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	\$ 200,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 1,228,295

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2018	1,075,000.00	335,427.16	118,976.13	38,748.63	1,193,976.13	374,175.79	1,568,151.92
2019	655,000.00	316,815.21	126,317.48	35,533.64	781,317.48	352,348.85	1,133,666.33
2020	665,000.00	301,150.91	128,665.46	32,038.84	793,665.46	333,189.75	1,126,855.21
2021	585,000.00	287,418.76	136,120.26	28,240.80	721,120.26	315,659.56	1,036,779.82
2022	595,000.00	272,643.76	83,582.07	25,338.37	678,582.07	297,982.13	976,564.20
2023-2027	3,275,000.00	1,078,968.80	453,696.47	96,897.05	3,728,696.47	1,175,865.85	4,904,562.32
2028-2032	3,795,000.00	549,468.80	326,046.14	31,409.32	4,121,046.14	580,878.12	4,701,924.26
2033-2037	1,685,000.00	52,528.14	54,890.90	3,822.57	1,739,890.90	56,350.71	1,796,241.61
Total	\$ 12,330,000.00	3,194,421.54	1,428,294.91	292,029.19	13,758,294.91	3,486,450.73	17,244,745.64

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 \$278,400,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,784,000,000
Constitutional Debt Limit (10%):	\$ 278,400,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,428,295
Debt outstanding at January 1 as a percentage of debt limit:	0.5%

Financial Summaries—

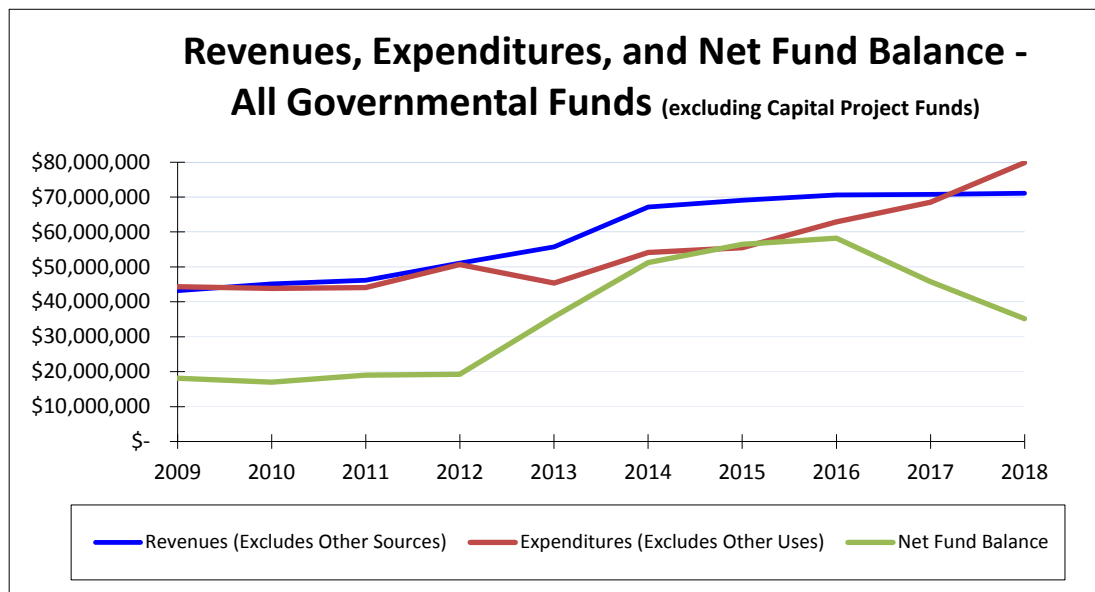
This section contains the following information:

- 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)

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual
Revenues (Excludes Other Sources)	\$43,193,961	\$45,098,630	\$46,174,373	\$51,094,042	\$55,734,573
Expenditures (Excludes Other Uses)	\$44,290,352	\$43,880,268	\$44,095,275	\$50,690,252	\$45,345,945
Net Fund Balance	\$18,146,755	\$16,998,190	\$19,036,166	\$19,285,845	\$35,729,110
	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget
Revenues (Excludes Other Sources)	\$67,156,679	\$69,075,258	\$70,589,700	\$70,777,142	\$71,068,202
Expenditures (Excludes Other Uses)	\$54,096,677	\$55,509,273	\$62,891,547	\$68,479,708	\$79,861,611
Net Fund Balance	\$51,202,647	\$56,465,866	\$58,238,442	\$45,766,065	\$35,169,078



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

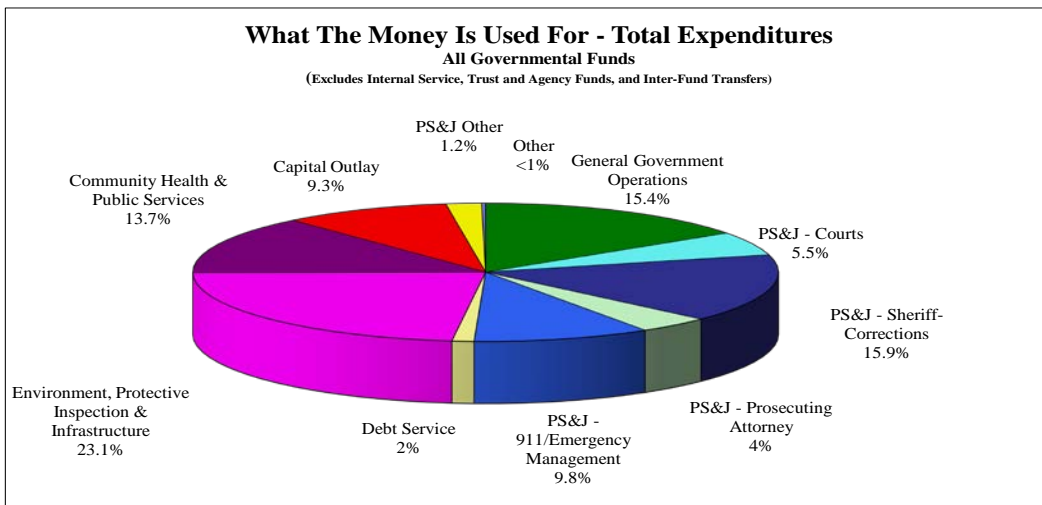
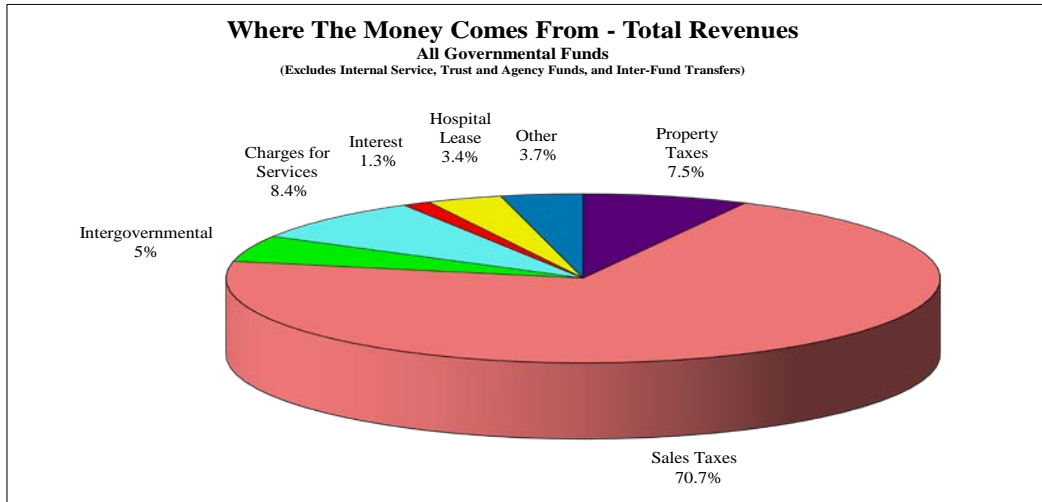
- **Fiscal year 2012 expenditures “spike” is associated with two non-recurring projects in the Road and Bridge Fund**
- **Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management**
- **Favorable revenue variances (2013 and 2014)**
- **High number of extended staff vacancies within County offices (primarily in the General Fund), resulting in increased favorable spending variances (2013, 2014, and 2015)**

Financial Summaries cont'd

2018 Budget - All Governmental Funds

(Excluding Capital Project Funds)

2018 Budget All Governmental Funds



Where The Money Comes From

Property Taxes	\$ 5,338,363
Sales Taxes	50,227,000
Intergovernmental	3,573,286
Charges for Services	5,976,562
Interest	888,034
Hospital Lease	2,422,000
Other	2,642,957
Total Revenues	\$ 71,068,202
Other Financing Sources	1,151,204
Fund Balance Used for Operations	8,631,457
Total Financing Sources	\$ 80,850,863

What The Money Is Used For

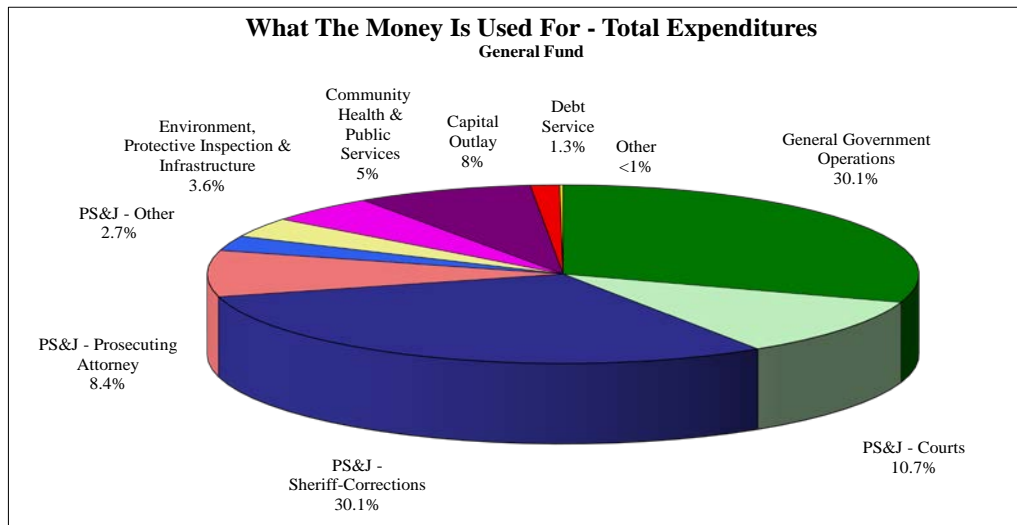
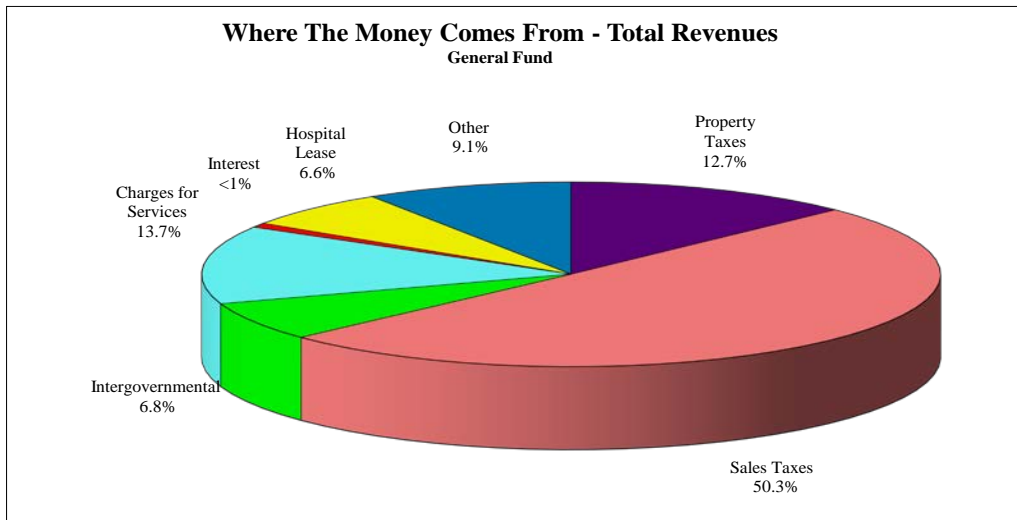
General Government Operations	\$ 12,328,166 **
PS&J - Courts	4,408,433
PS&J - Sheriff-Corrections	12,718,894
PS&J - Prosecuting Attorney	3,175,698
PS&J - 911/Emergency Management	7,801,719
PS&J - Other	964,337 ***
Environment, Protective Inspection & Infrastructure	18,414,197
Community Health & Public Services	10,897,214
Capital Outlay	7,408,598
Debt Service	1,568,154
Other	176,201
Total Expenditures	\$ 79,861,611
Total Other Financing Uses	989,252
Total Financial Uses	\$ 80,850,863

** 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

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

Financial Summaries cont'd

2018 Budget - General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 3,614,640
Sales Taxes	14,317,000
Intergovernmental	1,935,868
Charges for Services	3,904,186
Interest	218,081
Hospital Lease	1,885,000
Other	2,584,805
Total Revenues	\$ 28,459,580
Other Financing Sources	18,478
Fund Balance Used for Operations	4,778,443
Total Financing Sources	\$ 33,256,501

What The Money Is Used for

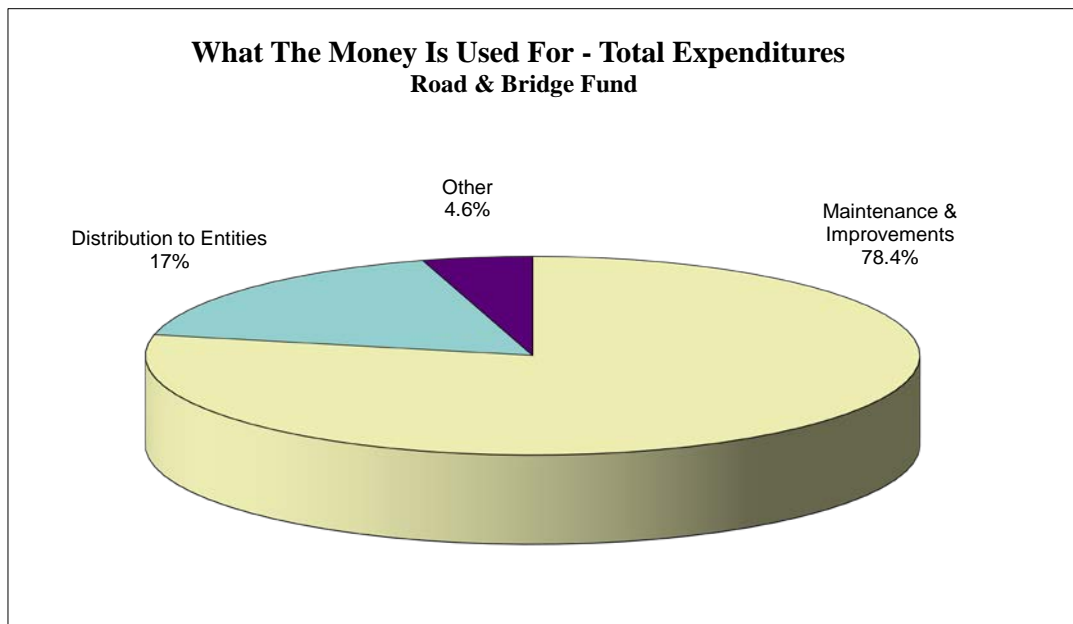
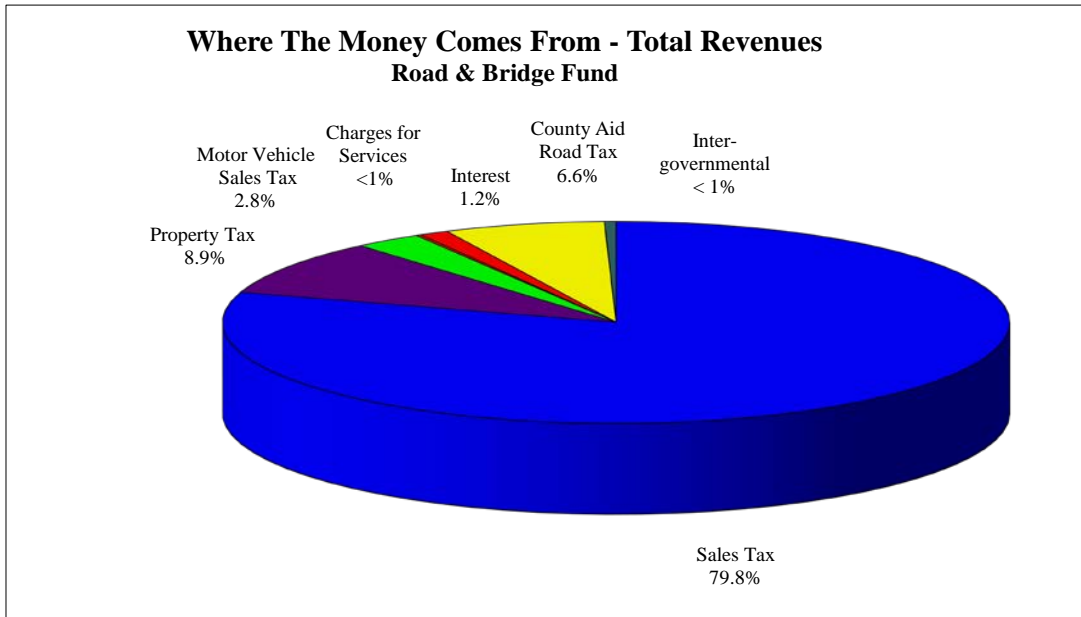
General Government Operations	\$ 10,004,071	**
PS&J - Courts	3,546,013	
PS&J - Sheriff/Corrections	9,985,849	
PS&J - Prosecuting Attorney	2,773,852	
PS&J - Other	898,786	***
Environment, Protective Inspection & Infrastructure	1,180,764	
Community Health & Public Services	1,656,454	
Capital Outlay	2,659,449	
Debt Service	438,263	
Other	53,000	
Total Expenditures	33,196,501	
Total Other Financing Uses	60,000	
Total Financial Uses	\$ 33,256,501	

** 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

2018 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

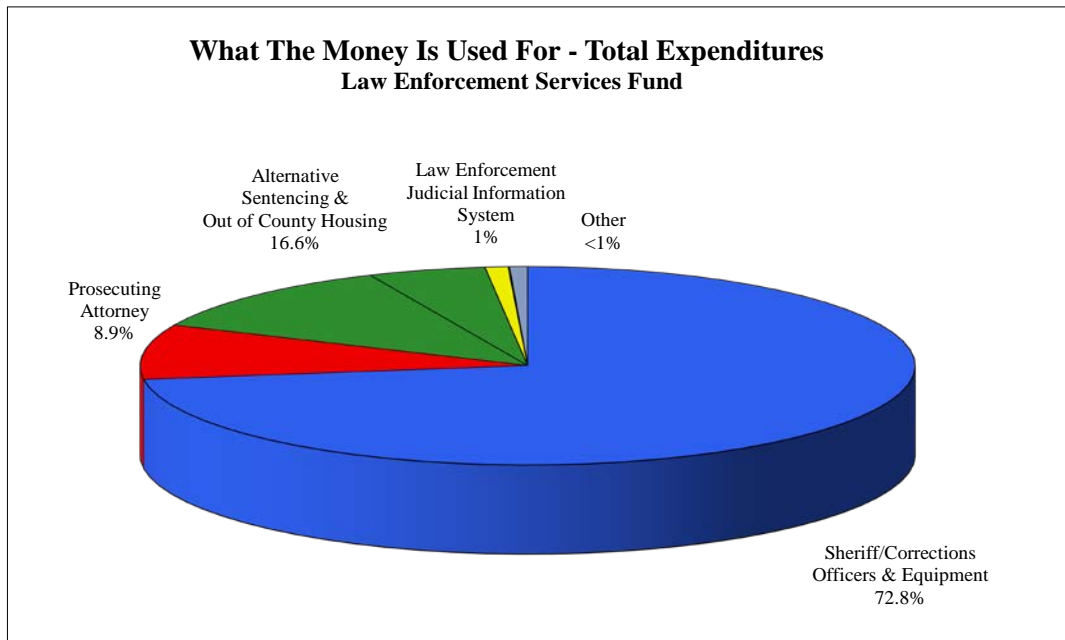
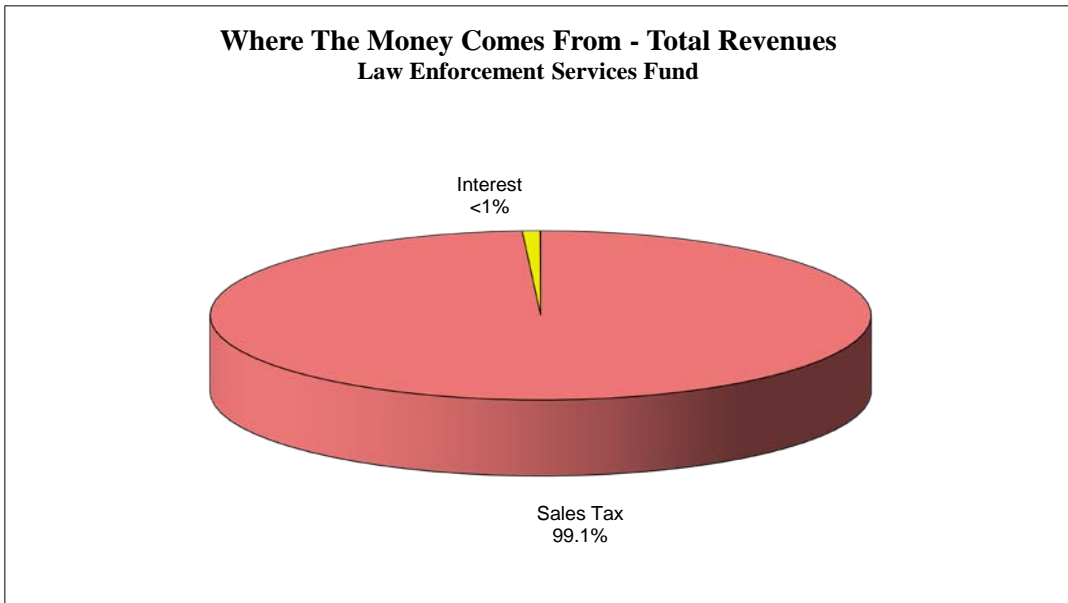
Sales Tax	\$ 14,331,000
Property Tax	1,603,100
Motor Vehicle Sales Tax	500,000
Charges for Services	37,155
Interest & Other	214,505
County Aid Road Tax	1,188,000
Intergovernmental	86,000
Total Revenues	\$ 17,959,760
Other Financing Sources	133,726
Fund Balance Used for Operations	450,682
Total Financing Sources	\$ 18,544,168

What The Money Is Used for

Property Tax Distribution	\$ 270,000
Sales Tax Distribution	2,805,000
Maintenance	8,104,865
Pavement Preservation	4,990,000
Design & Construction	1,308,482
Stormwater Administration	125,436
Administration	538,000
Facility Repair & Replacement	150,000
Insurance Activity	20,000
CART/MV Distribution to Road District	89,000
Other	143,385
Total Expenditures	\$ 18,544,168
Total Other Financing Uses	-
Total Financial Uses	\$ 18,544,168

Financial Summaries cont'd

2018 Budget- Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

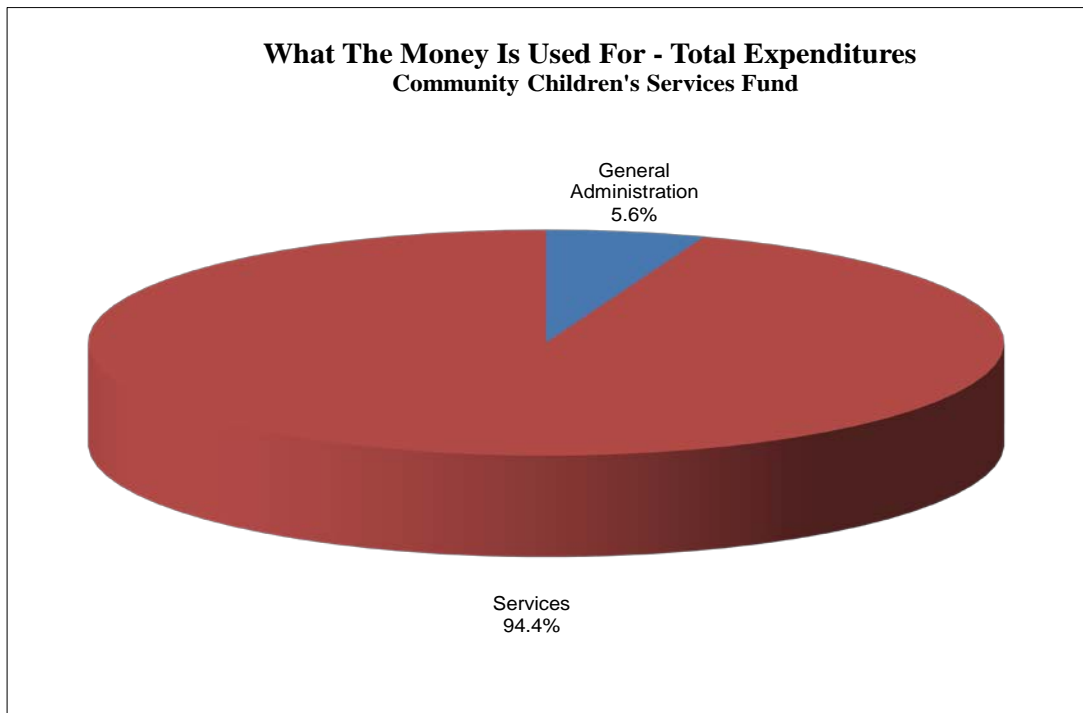
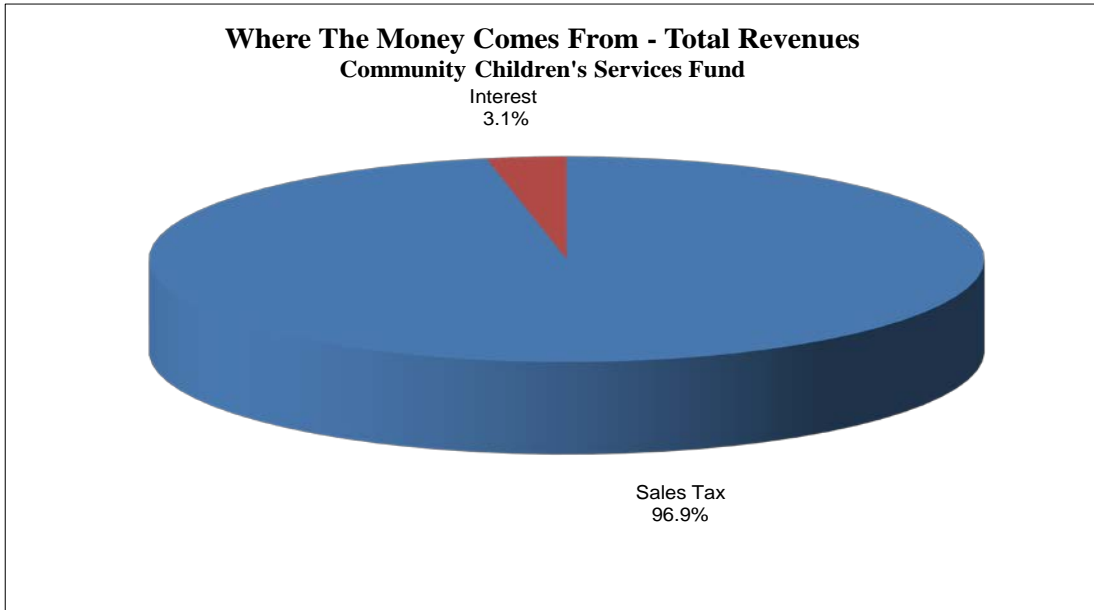
Sales Tax	\$3,577,000
Charges for Services	1,000
Interest	31,200
Total Revenues	\$3,609,200
Other Financing Sources	20,313
Fund Balance Used for Operations	340,509
Total Financing Sources	\$3,970,022

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,888,370
Prosecuting Attorney	354,729
Alternative Sentencing	461,972
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	38,051
Law Enforcement Judicial Information System-Court	2,100
Other	29,800
Total Expenditures	\$3,970,022

Financial Summaries cont'd

2018 Budget- Community Children's Services Fund (Major Fund)



Where The Money Comes From

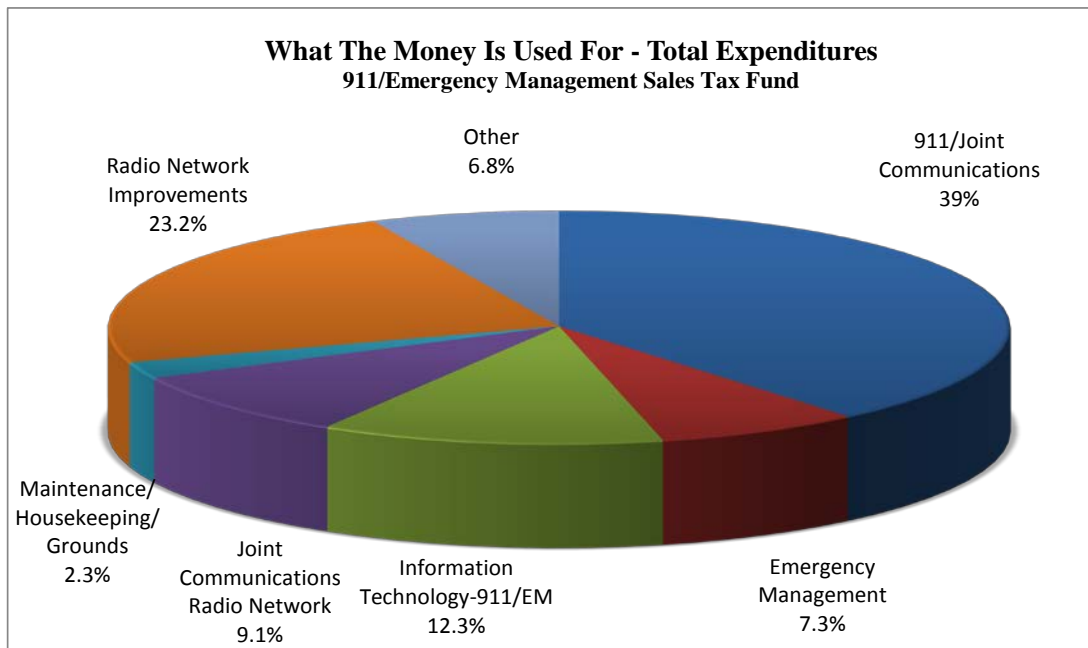
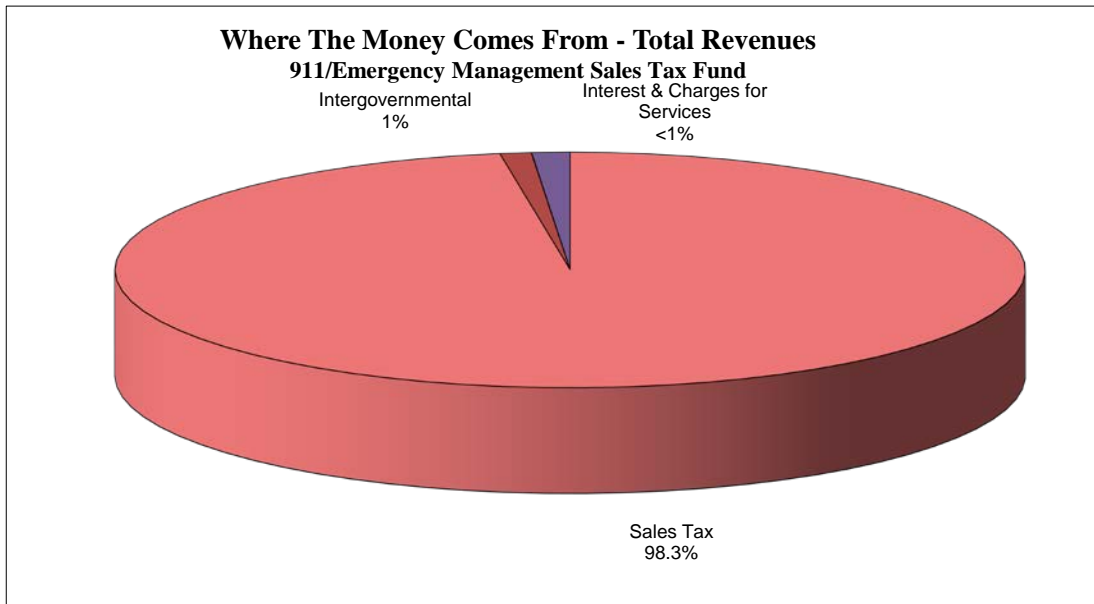
Sales Tax	\$ 6,783,000
Interest	216,300
Total Revenues	\$ 6,999,300
Other Financing Sources	-
Fund Balance Used for Operations	1,476,691
Total Financing Sources	\$ 8,475,991

What The Money Is Used for

General Administration	\$ 475,991
Services	8,000,000
Total Expenditures	\$ 8,475,991
Total Other Financing Uses	-
Total Financial Uses	\$ 8,475,991

Financial Summaries cont'd

2018 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,716,000
Intergovernmental	121,969
Charges for Services	750
Interest	148,900
Total Revenues	\$ 10,987,619
Other Financing Sources	-
Fund Balance Used for Operations	368,846
Total Financing Sources	\$ 11,356,465

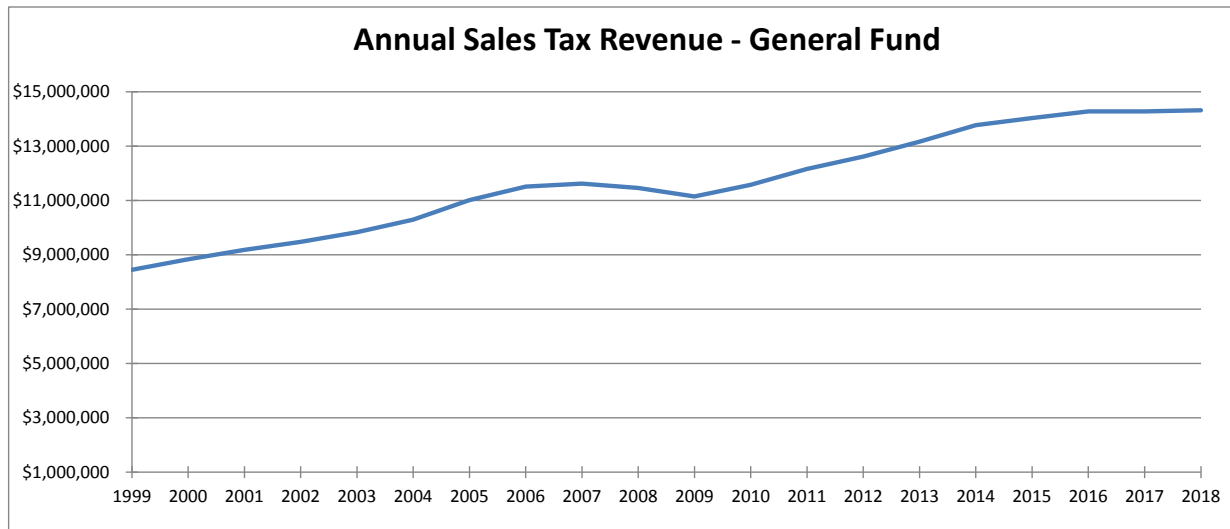
What The Money Is Used for

911/Joint Communications Operations	\$ 4,087,177
Emergency Management Operations	769,068
Information Technology-911/EM	1,284,101
Joint Communications Radio Network	955,719
Maintenance/Housekeeping/Grounds	242,129
Radio Network Improvements	2,430,984
Other	715,600
Total Expenditures	\$ 10,484,778
Total Other Financing Uses	871,687

Financial Summaries cont'd

Sales Tax

	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>
Sales Tax	\$8,450,433	\$8,833,057	\$9,178,946	\$9,476,493	\$9,834,025
Sales Tax Growth Rate		4.3%	3.9%	3.2%	3.8%
	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>
Sales Tax	\$10,297,638	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782
Sales Tax Growth Rate	4.7%	6.9%	4.5%	0.9%	-1.4%
	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>
Sales Tax	\$11,144,410	\$11,579,077	\$12,162,398	12,619,573	13,165,037
Sales Tax Growth Rate	-2.8%	3.9%	5.0%	3.8%	4.3%
	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
Sales Tax	13,770,424	14,034,684	14,281,327	14,281,000	14,317,000
Sales Tax Growth Rate	4.6%	1.9%	1.8%	0.0%	0.3%



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)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,019,805	5,054,400	5,128,029	5,217,740
Assessments	182,348	128,021	148,000	120,623
Sales Taxes	50,087,949	50,140,000	50,116,000	50,227,000
Franchise Taxes	167,080	164,000	158,400	158,400
Licenses and Permits	832,321	599,650	743,092	649,886
Intergovernmental	3,845,288	3,856,841	3,887,838	3,573,286
Charges for Services	6,850,421	5,908,979	5,921,481	5,976,562
Fines and Forfeitures	16,866	13,000	13,000	13,000
Interest	400,345	496,947	873,064	888,034
Hospital Lease	2,361,806	2,372,650	2,410,696	2,422,000
Other	825,471	1,471,414	1,377,542	1,822,256
Total Revenues	70,589,700	70,205,902	70,777,142	71,068,787
Other Financing Sources				
Transfer In from other funds	1,064,130	1,008,377	1,001,622	989,252
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	239,707	78,364	440,887	161,367
Total Other Financing Sources	1,303,837	1,086,741	1,442,509	1,150,619
Fund Balance Used for Operations	1,439,689	10,145,993	2,031,928	8,631,457
TOTAL FINANCIAL SOURCES	\$ 73,333,226	81,438,636	74,251,579	80,850,863
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 27,919,633	31,487,688	28,491,587	31,607,961
Materials & Supplies	3,112,908	3,417,692	2,961,871	3,427,125
Dues Travel & Training	391,491	831,160	570,783	769,623
Utilities	760,810	932,437	957,094	1,255,070
Vehicle Expense	775,874	1,036,076	809,611	852,965
Equip & Bldg Maintenance	817,111	1,039,783	885,097	1,313,903
Contractual Services	23,116,212	24,844,643	23,060,502	22,165,467
Debt Service (Principal and Interest)	1,524,188	1,515,313	1,515,313	1,568,154
Emergency	-	944,132	-	1,256,000
Other	2,042,708	7,345,648	6,257,596	8,236,745
Fixed Asset Additions	2,430,612	5,103,363	2,970,254	7,408,598
Total Expenditures	62,891,547	78,497,935	68,479,708	79,861,611
Other Financing Uses				
Transfer Out to other funds	2,228,656	1,008,377	1,001,027	989,252
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	2,228,656	1,008,377	1,001,027	989,252
TOTAL FINANCIAL USES	\$ 65,120,203	79,506,312	69,480,735	80,850,863
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 59,748,629	68,649,047	68,649,047	65,610,417
Less encumbrances, beginning of year	(3,998,303)	(5,777,546)	(5,777,546)	-
Add encumbrances, end of year	6,125,387	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	6,773,334	(8,213,669)	2,738,916	(8,631,457)
FUND BALANCE (GAAP), end of year	68,649,047	54,657,832	65,610,417	56,978,960
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(10,410,605)	(19,823,360)	(19,844,352)	(21,809,882)
NET FUND BALANCE, end of year	\$ 58,238,442	34,834,472	45,766,065	35,169,078

Governmental Funds

Fund Statement-General Fund 100 (Major Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,512,970	3,537,400	3,562,511	3,614,640
Assessments	-	-	-	-
Sales Taxes	14,281,327	14,317,000	14,281,000	14,317,000
Franchise Taxes	167,080	164,000	158,400	158,400
Licenses and Permits	672,464	539,650	708,677	616,774
Intergovernmental	2,048,902	2,022,224	2,003,506	1,935,868
Charges for Services	4,472,121	3,918,720	3,867,553	3,904,186
Fines and Forfeitures	16,866	13,000	13,000	13,000
Interest	97,245	100,106	237,248	218,081
Hospital Lease	1,837,960	1,847,150	1,876,006	1,885,000
Other	768,429	1,443,574	1,345,551	1,796,631
Total Revenues	27,875,364	27,902,824	28,053,452	28,459,580
Other Financing Sources				
Transfer In from other funds	14,844	28,780	21,285	11,150
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	82,832	3,014	73,150	7,328
Total Other Financing Sources	97,676	31,794	94,435	18,478
Fund Balance Used for Operations	-	3,864,824	-	4,778,443
TOTAL FINANCIAL SOURCES	\$ 27,973,040	31,799,442	28,147,887	33,256,501
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,023,349	18,316,213	17,121,547	18,481,313
Materials & Supplies	959,986	990,633	847,755	1,002,369
Dues Travel & Training	209,088	368,790	242,834	413,387
Utilities	514,750	523,672	528,510	542,456
Vehicle Expense	293,525	353,466	315,152	326,930
Equip & Bldg Maintenance	364,032	336,728	246,965	348,651
Contractual Services	4,245,500	2,961,060	2,721,660	2,988,125
Debt Service (Principal and Interest)	384,913	383,869	383,869	438,263
Emergency	-	594,189	-	854,000
Other	2,857,491	4,831,246	4,634,502	5,141,558
Fixed Asset Additions	367,284	2,079,576	478,198	2,659,449
Total Expenditures	27,219,918	31,739,442	27,520,992	33,196,501
Other Financing Uses				
Transfer Out to other funds	60,000	60,000	60,000	60,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	60,000	60,000	60,000	60,000
TOTAL FINANCIAL USES	\$ 27,279,918	31,799,442	27,580,992	33,256,501
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,492,461	16,316,885	16,316,885	16,668,270
Less encumbrances, beginning of year	(84,208)	(215,510)	(215,510)	-
Add encumbrances, end of year	215,510	-	-	-
Fund Balance Increase (Decrease) resulting from operations	693,122	(3,864,824)	566,895	(4,778,443)
FUND BALANCE (GAAP), end of year	16,316,885	12,236,551	16,668,270	11,889,827
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(615,218)	(393,675)	(393,675)	(393,675)
NET FUND BALANCE, end of year	\$ 15,701,667	11,842,876	16,274,595	11,496,152
Net Fund Balance as a percent of expenditures	57.68%	37.31%	59.14%	34.63%

Governmental Funds

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

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,506,835	1,517,000	1,565,518	1,603,100
Assessments	-	-	-	-
Sales Taxes	14,779,094	14,800,000	14,805,000	14,831,000
Franchise Taxes	-	-	-	-
Licenses and Permits	13,011	10,000	11,903	10,600
Intergovernmental	1,285,465	1,244,300	1,289,294	1,274,000
Charges for Services	35,054	39,655	35,214	37,155
Fines and Forfeitures	-	-	-	-
Interest	76,309	78,805	168,028	185,605
Hospital Lease	-	-	-	-
Other	26,641	21,300	18,661	18,300
Total Revenues	17,722,409	17,711,060	17,893,618	17,959,760
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	118,445	51,852	323,113	133,726
Total Other Financing Sources	118,445	51,852	323,113	133,726
Fund Balance Used for Operations	-	1,096,640	-	450,682
TOTAL FINANCIAL SOURCES	\$ 17,840,854	18,859,552	18,216,731	18,544,168
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,238,308	4,572,542	4,134,565	4,511,866
Materials & Supplies	1,810,425	2,074,508	1,823,148	2,095,108
Dues Travel & Training	36,244	54,287	29,320	49,310
Utilities	100,553	125,574	96,042	114,156
Vehicle Expense	469,804	646,813	468,635	486,038
Equip & Bldg Maintenance	293,237	297,430	267,631	324,656
Contractual Services	7,491,313	9,302,136	9,245,248	8,645,689
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	25,611	532,889	518,474	756,610
Fixed Asset Additions	816,174	1,003,373	782,849	1,310,735
Total Expenditures	15,281,669	18,859,552	17,365,912	18,544,168
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,281,669	18,859,552	17,365,912	18,544,168
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 11,437,037	13,260,721	13,260,721	14,026,476
Less encumbrances, beginning of year	(820,565)	(85,064)	(85,064)	-
Add encumbrances, end of year	85,064	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,559,185	(1,096,640)	850,819	(450,682)
FUND BALANCE (GAAP), end of year	13,260,721	12,079,017	14,026,476	13,575,794
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(7,000,000)	(7,000,000)	(7,000,000)	(9,000,000)
NET FUND BALANCE, end of year	\$ 6,260,721	5,079,017	7,026,476	4,575,794
Net Fund Balance as a percent of expenditures	40.97%	26.93%	40.46%	24.68%

Governmental Funds

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

Departments funded by Road & Bridge Sales Tax

	2040	2041	2045	2046	2048	2049	2080	
	Maintenance	Infrastructure Preservat/Rehab	Design & Construction	Stormwater Administration	Insurance Claim Activity	Contractual Services	R&B Road Sales Tax	Total
REVENUES:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,603,100	\$ -	\$ 1,603,100
Sales Taxes	-	-	-	-	-	525,000	14,306,000	14,831,000
Licenses and Permits	-	-	8,400	2,200	-	-	-	10,600
Intergovernmental	-	-	3,000	-	-	1,271,000	-	1,274,000
Charges for Services	29,000	-	5	1,150	-	7,000	-	37,155
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	605	185,000	185,605
Hospital Lease	-	-	-	-	-	-	-	-
Other	147,915	-	4,111	-	-	-	-	152,026
Total Revenues	\$ 176,915	\$ -	\$ 15,516	\$ 3,350	\$ -	\$ 3,406,705	\$ 14,491,000	\$ 18,093,486
EXPENDITURES:								
Personal Services	3,432,573	-	981,049	98,244	-	-	-	4,511,866
Materials & Supplies	2,079,611	-	8,810	8,875	-	-	-	2,097,296
Dues Travel & Training	26,500	-	18,145	4,665	-	-	-	49,310
Utilities	102,420	-	11,100	636	-	-	-	114,156
Vehicle Expense	470,333	-	14,400	1,305	-	-	-	486,038
Equip & Bldg Maintenance	321,323	-	2,026	1,307	-	-	-	324,656
Contractual Services	295,215	4,990,000	39,357	2,732	20,000	3,298,385	-	8,645,689
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	10,400	-	40,960	11,980	-	697,000	-	760,340
Fixed Asset Additions	1,216,490	-	92,635	1,610	-	-	-	1,310,735
Total Expenditures	\$ 8,104,865	\$ 4,990,000	\$ 1,308,482	\$ 131,354	\$ 20,000	\$ 3,995,385	\$ -	\$ 18,550,086
FUND BALANCE USED FOR OPERATIONS								\$ 450,682

Governmental Funds

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

	<u>2016</u> <u>Actual</u>	<u>2017</u> <u>Budget</u>	<u>2017</u> <u>Estimated</u>	<u>2018</u> <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,567,736	3,575,000	3,568,000	3,577,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	4,000	4,270	1,000
Fines and Forfeitures	-	-	-	-
Interest	18,302	19,000	28,105	31,200
Hospital Lease	-	-	-	-
Other	750	-	-	-
Total Revenues	3,586,788	3,598,000	3,600,375	3,609,200
Other Financing Sources				
Transfer In from other funds	37,657	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	35,080	22,298	32,725	20,313
Total Other Financing Sources	72,737	22,298	32,725	20,313
Fund Balance Used for Operations	380,384	405,433	90,674	340,509
TOTAL FINANCIAL SOURCES	\$ 4,039,909	4,025,731	3,723,774	3,970,022
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,497,408	2,724,335	2,535,495	2,787,299
Materials & Supplies	130,725	122,930	105,007	93,529
Dues Travel & Training	10,608	27,518	22,294	22,529
Utilities	60,334	62,921	61,574	58,138
Vehicle Expense	35	150	150	150
Equip & Bldg Maintenance	43,610	63,086	61,791	64,600
Contractual Services	469,051	329,607	288,036	326,111
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,960	-	25,000
Other	28,353	71,142	70,942	81,773
Fixed Asset Additions	799,785	605,082	578,485	510,893
Total Expenditures	4,039,909	4,025,731	3,723,774	3,970,022
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,039,909	4,025,731	3,723,774	3,970,022
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,855,848	2,593,535	2,593,535	2,374,903
Less encumbrances, beginning of year	(9,887)	(127,958)	(127,958)	-
Add encumbrances, end of year	127,958	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(380,384)	(405,433)	(90,674)	(340,509)
FUND BALANCE (GAAP), end of year	2,593,535	2,060,144	2,374,903	2,034,394
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,313,758)	(1,185,800)	(1,185,800)	(1,185,800)
NET FUND BALANCE, end of year	\$ 1,279,777	874,344	1,189,103	848,594
Net Fund Balance as a percent of expenditures	31.68%	21.72%	31.93%	21.38%

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax									
	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
REVENUES:									
Taxes	\$ 3,577,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,577,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	1,000	-	-	-	1,000
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	31,200	-	-	-	-	-	-	-	31,200
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	20,313	-	-	-	-	-	-	20,313
Total Revenues	\$ 3,608,200	\$ 20,313	\$ -	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 3,629,513
EXPENDITURES:									
Personal Services	-	1,311,351	817,793	346,251	311,904	-	-	-	2,787,299
Materials & Supplies	-	83,704	3,396	2,944	3,485	-	-	-	93,529
Dues Travel & Training	-	16,505	-	3,554	2,470	-	-	-	22,529
Utilities	-	31,267	-	1,980	11,250	11,541	-	2,100	58,138
Vehicle Expense	-	-	-	-	150	-	-	-	150
Equip & Bldg Maintenance	-	53,742	10,258	-	600	-	-	-	64,600
Contractual Services	2,500	40,731	12,830	-	50,840	24,210	195,000	-	326,111
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	2,300	-	-	-	79,473	-	-	-	81,773
Fixed Asset Additions	-	476,637	30,156	-	1,800	2,300	-	-	510,893
Total Expenditures	\$ 29,800	\$ 2,013,937	\$ 874,433	\$ 354,729	\$ 461,972	\$ 38,051	\$ 195,000	\$ 2,100	\$ 3,970,022
REVENUES OVER (UNDER) EXPENDITURES									\$ (340,509)

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,766,351	6,750,000	6,766,000	6,783,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	107,095	158,000	205,862	216,300
Hospital Lease	-	-	-	-
Other	11,940	-	3,111	-
Total Revenues	6,885,386	6,908,000	6,974,973	6,999,300
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	1,034,482	2,980,860	1,804,762	1,476,691
TOTAL FINANCIAL SOURCES	\$ 7,919,868	9,888,860	8,779,735	8,475,991
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 153,867	226,162	227,340	233,078
Materials & Supplies	761	4,054	1,384	2,498
Dues Travel & Training	742	7,580	1,400	12,670
Utilities	3,037	3,562	3,420	3,692
Vehicle Expense	372	670	500	670
Equip & Bldg Maintenance	417	600	600	650
Contractual Services	8,643,313	9,274,247	8,568,340	7,804,432
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	13,350	-	15,000
Other	(883,428)	353,635	(27,924)	401,124
Fixed Asset Additions	787	5,000	4,675	2,177
Total Expenditures	7,919,868	9,888,860	8,779,735	8,475,991
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,919,868	9,888,860	8,779,735	8,475,991
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,499,614	16,201,032	16,201,032	9,249,369
Less encumbrances, beginning of year	(2,411,001)	(5,146,901)	(5,146,901)	-
Add encumbrances, end of year	5,146,901	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,034,482)	(2,980,860)	(1,804,762)	(1,476,691)
FUND BALANCE (GAAP), end of year	16,201,032	8,073,271	9,249,369	7,772,678
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 16,201,032	8,073,271	9,249,369	7,772,678
Net Fund Balance as a percent of expenditures	204.56%	81.64%	105.35%	91.70%

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,689,521	10,698,000	10,690,000	10,716,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	113,109	168,938	118,331	121,969
Charges for Services	227,685	750	150	750
Fines and Forfeitures	-	-	-	-
Interest	37,777	65,500	128,451	148,900
Hospital Lease	-	-	-	-
Other	386	-	588	-
Total Revenues	11,068,478	10,933,188	10,937,520	10,987,619
Other Financing Sources				
Transfer In from other funds	33,240	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	4,899	-
Total Other Financing Sources	33,240	-	4,899	-
Fund Balance Used for Operations	-	-	-	368,846
TOTAL FINANCIAL SOURCES	\$ 11,101,718	10,933,188	10,942,419	11,356,465
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,902,897	4,300,771	3,395,433	4,383,082
Materials & Supplies	72,397	87,085	74,287	99,312
Dues Travel & Training	48,160	221,852	172,034	164,150
Utilities	70,019	202,500	257,792	528,284
Vehicle Expense	9,367	24,362	22,493	28,862
Equip & Bldg Maintenance	100,110	320,433	288,161	560,826
Contractual Services	677,903	1,189,721	1,123,532	1,070,089
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	100,000
Other	100,993	561,397	452,894	844,614
Fixed Asset Additions	70,144	1,220,156	956,357	2,705,559
Total Expenditures	4,051,990	8,128,277	6,742,983	10,484,778
Other Financing Uses				
Transfer Out to other funds	2,105,894	872,587	872,587	871,687
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	2,105,894	872,587	872,587	871,687
TOTAL FINANCIAL USES	\$ 6,157,884	9,000,864	7,615,570	11,356,465
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,904,182	10,727,036	10,727,036	14,053,885
Less encumbrances, beginning of year	(160,755)	-	-	-
Add encumbrances, end of year	39,775	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,943,834	1,932,324	3,326,849	(368,846)
FUND BALANCE (GAAP), end of year	10,727,036	12,659,360	14,053,885	13,685,039
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	(10,300,000)	(10,300,000)	(10,300,000)
NET FUND BALANCE, end of year	\$ 10,727,036	2,359,360	3,753,885	3,385,039
Net Fund Balance as a percent of expenditures	264.74%	29.03%	55.67%	32.29%

Governmental Funds

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

Departments funded by 911/Emergency Management Fund

	2700	2701	2702	2703	2704	2705	2706	Fund
	Revenue	Joint Communications Operations	Emergency Management Operations	Information Technology	Joint Communications Radio Network	Facilities Housekeeping Grounds	Radio Network Improvements	270 Total
REVENUES:								
Taxes	\$ 10,716,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,716,000
Licenses and Permits	-	-	-	-	-	-	-	-
Intergovernmental	-	1,969	120,000	-	-	-	-	121,969
Charges for Services	-	750	-	-	-	-	-	750
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	148,900	-	-	-	-	-	-	148,900
Hospital Lease	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Revenues	\$ 10,864,900	\$ 2,719	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 10,987,619
EXPENDITURES:								
Personal Services	-	3,263,687	430,983	545,833	142,579	-	-	4,383,082
Materials & Supplies	-	19,370	16,133	22,814	23,095	17,900	-	99,312
Dues Travel & Training	-	100,602	23,005	34,605	5,938	-	-	164,150
Utilities	-	331,700	11,160	62,664	49,708	73,052	-	528,284
Vehicle Expense	-	7,763	13,399	500	7,200	-	-	28,862
Equip & Bldg Maintenance	-	7,100	57,788	123,945	338,008	33,985	-	560,826
Contractual Services	58,800	193,805	21,000	476,343	307,241	6,900	6,000	1,070,089
Emergency	100,000	-	-	-	-	-	-	100,000
Other	556,800	110,400	4,600	12,522	50,000	110,292	-	844,614
Fixed Asset Additions	-	52,750	191,000	4,875	31,950	-	2,424,984	2,705,559
Total Expenditures	\$ 715,600	\$ 4,087,177	\$ 769,068	\$ 1,284,101	\$ 955,719	\$ 242,129	\$ 2,430,984	\$ 10,484,778
REVENUES OVER (UNDER) EXPENDITURES								\$ 502,841

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2016</u> Actual	<u>2017</u> Budget	<u>2017</u> Estimated	<u>2018</u> Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,920	-	6,000	3,000
Franchise Taxes	-	-	-	-
Licenses and Permits	146,846	50,000	22,512	22,512
Intergovernmental	389,960	415,176	470,500	236,912
Charges for Services	2,115,561	1,964,810	2,014,294	2,033,471
Fines and Forfeitures	-	-	-	-
Interest	60,687	72,961	101,786	84,173
Hospital Lease	523,846	525,500	534,690	537,000
Other	17,325	6,540	9,631	7,325
Total Revenues	3,258,145	3,034,987	3,159,413	2,924,393
Other Financing Sources				
Transfer In from other funds	7,917	7,010	7,750	6,415
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	3,350	1,200	7,000	-
Total Other Financing Sources	11,267	8,210	14,750	6,415
Fund Balance Used for Operations	24,823	1,770,671	-	1,181,816
TOTAL FINANCIAL SOURCES	\$ 3,294,235	4,813,868	3,174,163	4,112,624
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,103,804	1,347,665	1,077,207	1,211,323
Materials & Supplies	138,614	138,482	110,290	134,309
Dues Travel & Training	86,649	157,133	102,901	107,577
Utilities	12,117	14,208	9,756	8,344
Vehicle Expense	2,771	10,615	2,681	10,315
Equip & Bldg Maintenance	15,705	21,506	19,949	14,520
Contractual Services	1,589,132	1,820,040	1,113,686	1,331,021
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	(92,121)	989,832	473,282	1,005,865
Fixed Asset Additions	376,438	226,597	169,690	219,785
Total Expenditures	3,233,109	4,738,078	3,079,442	4,055,059
Other Financing Uses				
Transfer Out to other funds	61,126	75,790	68,440	57,565
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	61,126	75,790	68,440	57,565
TOTAL FINANCIAL USES	\$ 3,294,235	4,813,868	3,147,882	4,112,624
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,604,919	8,578,388	8,578,388	8,402,556
Less encumbrances, beginning of year	(511,887)	(202,113)	(202,113)	-
Add encumbrances, end of year	510,179	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(24,823)	(1,770,671)	26,281	(1,181,816)
FUND BALANCE (GAAP), end of year	8,578,388	6,605,604	8,402,556	7,220,740
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(510,179)	-	-	-
NET FUND BALANCE, end of year	\$ 8,068,209	6,605,604	8,402,556	7,220,740

Governmental Funds

Fund Statement–Assessment Fund 201 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	215,825	219,800	206,904	208,212
Charges for Services	1,151,023	1,110,000	1,185,500	1,215,000
Fines and Forfeitures	-	-	-	-
Interest	12,530	8,200	22,610	8,200
Hospital Lease	-	-	-	-
Other	7,710	6,000	6,589	6,000
Total Revenues	1,387,088	1,344,000	1,421,603	1,437,412
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	3,350	-	5,800	-
Total Other Financing Sources	3,350	-	5,800	-
Fund Balance Used for Operations	-	417,922	-	296,701
TOTAL FINANCIAL SOURCES	\$ 1,390,438	1,761,922	1,427,403	1,734,113
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 893,380	1,101,905	920,972	1,102,188
Materials & Supplies	89,355	95,225	62,015	95,225
Dues Travel & Training	9,212	25,775	12,100	25,775
Utilities	5,820	7,090	5,900	6,340
Vehicle Expense	2,771	9,915	2,281	9,915
Equip & Bldg Maintenance	14,495	18,990	17,440	12,010
Contractual Services	247,034	149,560	38,903	147,509
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	1,389	234,462	216,359	184,871
Fixed Asset Additions	33,704	107,000	53,886	138,280
Total Expenditures	1,297,160	1,761,922	1,329,856	1,734,113
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,297,160	1,761,922	1,329,856	1,734,113
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,126,075	2,234,427	2,234,427	2,316,900
Less encumbrances, beginning of year	-	(15,074)	(15,074)	-
Add encumbrances, end of year	15,074	-	-	-
Fund Balance Increase (Decrease) resulting from operations	93,278	(417,922)	97,547	(296,701)
FUND BALANCE (GAAP), end of year	2,234,427	1,801,431	2,316,900	2,020,199
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(15,074)	-	-	-
NET FUND BALANCE, end of year	\$ 2,219,353	1,801,431	2,316,900	2,020,199

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,907	28,000	28,000	28,000
Fines and Forfeitures	-	-	-	-
Interest	249	370	418	370
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,156	28,370	28,418	28,370
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	\$ 27,156	28,370	28,418	28,370
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	27,121	27,696	27,696	27,696
Fixed Asset Additions	-	-	-	-
Total Expenditures	27,121	27,696	27,696	27,696
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 27,121	27,696	27,696	27,696
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 34,427	34,462	34,462	35,184
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35	674	722	674
FUND BALANCE (GAAP), end of year	34,462	35,136	35,184	35,858
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 34,462	35,136	35,184	35,858

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	15,257	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	265	317	348	317
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	265	317	15,605	317
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	15,862	23,306	574	22,183
TOTAL FINANCIAL SOURCES	\$ 16,127	23,623	16,179	22,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	660	660	-
Dues Travel & Training	15,089	19,000	14,880	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	900	860	500	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	138	3,103	139	22,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,127	23,623	16,179	22,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,127	23,623	16,179	22,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,261	24,399	24,399	23,825
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(15,862)	(23,306)	(574)	(22,183)
FUND BALANCE (GAAP), end of year	24,399	1,093	23,825	1,642
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 24,399	1,093	23,825	1,642

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	190,301	188,500	190,500	190,500
Fines and Forfeitures	-	-	-	-
Interest	1,721	2,326	3,037	3,037
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	192,022	190,826	193,537	193,537
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	-	55,989	-	49,180
TOTAL FINANCIAL SOURCES	\$ 192,022	246,815	193,537	242,717
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 8,238	45,106	30,135	44,894
Materials & Supplies	2,243	900	1,024	900
Dues Travel & Training	225	11,050	7,950	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	151,748	13,825	3,825	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	165,784	119,340	147,048
Fixed Asset Additions	2,495	-	-	25,000
Total Expenditures	164,949	236,665	162,274	242,717
Other Financing Uses				
Transfer Out to other funds	-	10,150	10,150	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	10,150	10,150	-
TOTAL FINANCIAL USES	\$ 164,949	246,815	172,424	242,717
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 257,493	284,566	284,566	305,679
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	27,073	(55,989)	21,113	(49,180)
FUND BALANCE (GAAP), end of year	284,566	228,577	305,679	256,499
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 284,566	228,577	305,679	256,499

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	853	1,260	1,410	1,410
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	853	1,260	1,410	1,410
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	4,187	116,740	-	116,590
TOTAL FINANCIAL SOURCES	\$ 5,040	118,000	1,410	118,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	5,040	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	118,000	-	118,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,040	118,000	-	118,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,040	118,000	-	118,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 122,005	117,098	117,098	118,508
Less encumbrances, beginning of year	(720)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,187)	(116,740)	1,410	(116,590)
FUND BALANCE (GAAP), end of year	117,098	358	118,508	1,918
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 117,098	358	118,508	1,918

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	25,902	41,600	46,400	46,400
Hospital Lease	523,846	525,500	534,690	537,000
Other	8,767	-	-	-
Total Revenues	558,515	567,100	581,090	583,400
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	-	532,066	199,360	155,850
TOTAL FINANCIAL SOURCES	\$ 558,515	1,099,166	780,450	739,250
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 40,479	28,916	29,240	30,000
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	403,336	1,055,000	751,100	694,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(186,095)	15,250	110	15,250
Fixed Asset Additions	-	-	-	-
Total Expenditures	257,720	1,099,166	780,450	739,250
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 257,720	1,099,166	780,450	739,250
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,514,049	3,546,010	3,546,010	3,346,650
Less encumbrances, beginning of year	(491,766)	-	-	-
Add encumbrances, end of year	222,932	-	-	-
Fund Balance Increase (Decrease) resulting from operations	300,795	(532,066)	(199,360)	(155,850)
FUND BALANCE (GAAP), end of year	3,546,010	3,013,944	3,346,650	3,190,800
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(222,932)	-	-	-
NET FUND BALANCE, end of year	\$ 3,323,078	3,013,944	3,346,650	3,190,800

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,920	-	6,000	3,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	117	160	262	260
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,037	160	6,262	3,260
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,037	160	6,262	3,260
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	\$ 16,303	20,340	20,340	26,602
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,037	160	6,262	3,260
FUND BALANCE (GAAP), end of year	20,340	20,500	26,602	29,862
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 20,340	20,500	26,602	29,862

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	113,980	44,327	60,527	22,000
Charges for Services	167,868	58,000	100,000	72,000
Fines and Forfeitures	-	-	-	-
Interest	3,696	4,250	3,450	3,450
Hospital Lease	-	-	-	-
Other	-	-	2,320	-
Total Revenues	285,544	106,577	166,297	97,450
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	160,432	26,470	-	270
TOTAL FINANCIAL SOURCES	\$ 445,976	133,047	166,297	97,720
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	18,000	-	-	-
Dues Travel & Training	-	9,300	-	3,300
Utilities	3,460	3,500	2,700	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	281,818	42,920	42,500	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	48,000	(3,549)	50,000
Fixed Asset Additions	142,698	29,327	29,327	-
Total Expenditures	445,976	133,047	70,978	97,720
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 445,976	133,047	70,978	97,720
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 433,434	278,767	278,767	364,176
Less encumbrances, beginning of year	(4,145)	(9,910)	(9,910)	-
Add encumbrances, end of year	9,910	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(160,432)	(26,470)	95,319	(270)
FUND BALANCE (GAAP), end of year	278,767	242,387	364,176	363,906
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(9,910)	-	-	-
NET FUND BALANCE, end of year	\$ 268,857	242,387	364,176	363,906

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	33,900	12,500	12,500	22,500
Fines and Forfeitures	-	-	-	-
Interest	1,474	1,600	2,300	2,300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,374	14,100	14,800	24,800
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	\$ 35,374	14,100	14,800	24,800
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	\$ 186,921	222,295	222,295	237,095
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35,374	14,100	14,800	24,800
FUND BALANCE (GAAP), end of year	222,295	236,395	237,095	261,895
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 222,295	236,395	237,095	261,895

Governmental Funds

Fund Statement–FVAP Ease Grand Fund 233 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	342	340	686	591
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	342	340	686	591
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	1,200	1,200	-
Total Other Financing Sources	-	1,200	1,200	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 342	1,540	1,886	591
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	\$ 47,473	47,815	47,815	49,701
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	342	1,540	1,886	591
FUND BALANCE (GAAP), end of year	47,815	49,355	49,701	50,292
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 47,815	49,355	49,701	50,292

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,978	6,700	6,000	6,700
Charges for Services	12,445	14,065	11,870	11,870
Fines and Forfeitures	-	-	-	-
Interest	112	161	166	144
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,535	20,926	18,036	18,714
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,299	7,274	-	-
TOTAL FINANCIAL SOURCES	\$ 22,834	28,200	18,036	18,714
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	22,834	28,200	15,354	17,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,834	28,200	15,354	17,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,834	28,200	15,354	17,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,128	10,829	10,829	13,511
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,299)	(7,274)	2,682	1,714
FUND BALANCE (GAAP), end of year	10,829	3,555	13,511	15,225
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 10,829	3,555	13,511	15,225

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,000	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	162	250	281	228
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,162	250	281	228
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	-	14,850	5,307	14,872
TOTAL FINANCIAL SOURCES	\$ 6,162	15,100	5,588	15,100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,118	5,585	5,588	5,585
Materials & Supplies	504	1,815	-	1,815
Dues Travel & Training	785	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	7,000	-	7,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,407	15,100	5,588	15,100
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,407	15,100	5,588	15,100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 22,707	26,462	26,462	21,155
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,755	(14,850)	(5,307)	(14,872)
FUND BALANCE (GAAP), end of year	26,462	11,612	21,155	6,283
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,462	11,612	21,155	6,283

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	1,075	37,878	75,341	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,075	37,878	75,341	-
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	\$ 1,075	37,878	75,341	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,075	1,703	14,891	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	21,705	44,183	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	14,470	16,267	-
Total Expenditures	1,075	37,878	75,341	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,075	37,878	75,341	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,256	-	-	-
Less encumbrances, beginning of year	(15,256)	-	-	-
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)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	196	263	136	308
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,196	50,263	50,136	50,308
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	\$ 50,196	50,263	50,136	50,308
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,500	1,500	1,500	1,500
Dues Travel & Training	-	-	-	-
Utilities	2,837	3,618	1,156	504
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	178	-	-	-
Contractual Services	1,649	1,684	1,329	760
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	500	-	500
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,164	7,302	3,985	3,264
Other Financing Uses				
Transfer Out to other funds	40,000	40,000	40,000	40,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	40,000	40,000	40,000	40,000
TOTAL FINANCIAL USES	\$ 46,164	47,302	43,985	43,264
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,074	22,106	22,106	28,257
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,032	2,961	6,151	7,044
FUND BALANCE (GAAP), end of year	22,106	25,067	28,257	35,301
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 22,106	25,067	28,257	35,301

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	146,846	50,000	22,512	22,512
Intergovernmental	-	-	-	-
Charges for Services	35,432	25,275	8,736	8,736
Fines and Forfeitures	-	-	-	-
Interest	2,757	4,241	4,058	4,058
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	185,035	79,516	35,306	35,306
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	210,823	83,704	-	37,080
TOTAL FINANCIAL SOURCES	\$ 395,858	163,220	35,306	72,386
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 45,119	48,380	12,571	-
Materials & Supplies	1,708	2,508	640	640
Dues Travel & Training	4,474	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,032	2,516	2,509	2,510
Contractual Services	269,165	106,300	14,805	64,236
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	3,516	-	5,000
Fixed Asset Additions	74,360	-	-	-
Total Expenditures	395,858	163,220	30,525	72,386
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 395,858	163,220	30,525	72,386
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 320,812	287,118	287,118	114,770
Less encumbrances, beginning of year	-	(177,129)	(177,129)	-
Add encumbrances, end of year	177,129	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(210,823)	(83,704)	4,781	(37,080)
FUND BALANCE (GAAP), end of year	287,118	26,285	114,770	77,690
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(177,129)	-	-	-
NET FUND BALANCE, end of year	\$ 109,989	26,285	114,770	77,690

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,319	30,400	26,800	26,800
Fines and Forfeitures	-	-	-	-
Interest	1,416	2,144	1,428	1,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,735	32,544	28,228	28,050
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	173,102	5,287	-	9,781
TOTAL FINANCIAL SOURCES	\$ 200,837	37,831	28,228	37,831
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	83,812	37,831	18,150	37,831
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	117,025	-	-	-
Total Expenditures	200,837	37,831	18,150	37,831
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 200,837	37,831	18,150	37,831
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 182,348	94,380	94,380	104,458
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	85,134	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(173,102)	(5,287)	10,078	(9,781)
FUND BALANCE (GAAP), end of year	94,380	89,093	104,458	94,677
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(85,134)	-	-	-
NET FUND BALANCE, end of year	\$ 9,246	89,093	104,458	94,677

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,800	9,000	15,400	13,600
Fines and Forfeitures	-	-	-	-
Interest	87	168	438	438
Hospital Lease	-	-	-	-
Other	200	-	-	-
Total Revenues	21,087	9,168	15,838	14,038
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	-	9,535	-	13,849
TOTAL FINANCIAL SOURCES	\$ 21,087	18,703	15,838	27,887
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,002	1,937	1,494	2,587
Dues Travel & Training	1,682	1,650	1,900	4,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,625	1,571	3,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,991	-	1,000
Fixed Asset Additions	-	9,500	8,585	17,000
Total Expenditures	2,684	18,703	13,550	27,887
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,684	18,703	13,550	27,887
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 11,661	30,064	30,064	32,352
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,403	(9,535)	2,288	(13,849)
FUND BALANCE (GAAP), end of year	30,064	20,529	32,352	18,503
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,064	20,529	32,352	18,503

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,166	3,300	3,100	3,165
Fines and Forfeitures	-	-	-	-
Interest	21	11	42	41
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,187	3,311	3,142	3,206
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	-	-	-	506
TOTAL FINANCIAL SOURCES	\$ 3,187	3,311	3,142	3,712
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,856	3,163	2,813	3,712
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,856	3,163	2,813	3,712
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,856	3,163	2,813	3,712
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,118	3,449	3,449	3,778
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,331	148	329	(506)
FUND BALANCE (GAAP), end of year	3,449	3,597	3,778	3,272
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,449	3,597	3,778	3,272

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	34,500	58,000	37,500	37,500
Fines and Forfeitures	-	-	-	-
Interest	156	212	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	585
Total Revenues	34,656	58,212	37,500	38,085
Other Financing Sources				
Transfer In from other funds	7,917	7,010	7,750	6,415
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	7,917	7,010	7,750	6,415
Fund Balance Used for Operations	29,623	6,706	-	-
TOTAL FINANCIAL SOURCES	\$ 72,196	71,928	45,250	44,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 71,287	69,061	33,362	15,853
Materials & Supplies	909	2,767	1,540	2,425
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	72,196	71,928	34,902	18,378
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 72,196	71,928	34,902	18,378
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,238	(4,385)	(4,385)	5,963
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(29,623)	(6,706)	10,348	26,122
FUND BALANCE (GAAP), end of year	(4,385)	(11,091)	5,963	32,085
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ (4,385)	(11,091)	5,963	32,085

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,000	9,000	11,738	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,000	9,000	11,738	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	-	11,000	8,262	-
TOTAL FINANCIAL SOURCES	\$ 20,000	20,000	20,000	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	500	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	11,738	19,500	19,500	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,738	20,000	20,000	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,738	20,000	20,000	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	8,262	8,262	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,262	(11,000)	(8,262)	-
FUND BALANCE (GAAP), end of year	8,262	(2,738)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 8,262	(2,738)	-	-

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	38	53	51	52
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	38	53	51	52
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	-	3,022	-	3,023
TOTAL FINANCIAL SOURCES	\$ 38	3,075	51	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,075	-	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	3,075	-	3,075
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	3,075	-	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,337	5,375	5,375	5,426
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	38	(3,022)	51	(3,023)
FUND BALANCE (GAAP), end of year	5,375	2,353	5,426	2,403
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,375	2,353	5,426	2,403

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	22,318	28,500	20,250	19,500
Fines and Forfeitures	-	-	-	-
Interest	70	105	64	64
Hospital Lease	-	-	-	-
Other	33	40	19	40
Total Revenues	22,421	28,645	20,333	19,604
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	\$ 22,421	28,645	20,333	19,604
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,281	1,992	2,031	1,942
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	1,281	2,002	2,031	1,952
Other Financing Uses				
Transfer Out to other funds	21,126	25,640	18,290	17,565
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	21,126	25,640	18,290	17,565
TOTAL FINANCIAL USES	\$ 22,407	27,642	20,321	19,517
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (21)	(7)	(7)	5
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14	1,003	12	87
FUND BALANCE (GAAP), end of year	(7)	996	5	92
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ (7)	996	5	92

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	100,905	98,000	98,000	98,000
Fines and Forfeitures	-	-	-	-
Interest	4,058	2,410	7,200	5,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	104,963	100,410	105,200	103,200
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	-	300,438	-	315,365
TOTAL FINANCIAL SOURCES	\$ 104,963	400,848	105,200	418,565
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	14,893	14,500	12,220	12,800
Dues Travel & Training	7,815	9,930	10,836	12,125
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	56,260	123,018	48,870	137,900
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	250,000	-	250,000
Fixed Asset Additions	770	3,400	2,225	5,740
Total Expenditures	79,738	400,848	74,151	418,565
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 79,738	400,848	74,151	418,565
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 567,501	592,726	592,726	623,775
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	25,225	(300,438)	31,049	(315,365)
FUND BALANCE (GAAP), end of year	592,726	292,288	623,775	308,410
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 592,726	292,288	623,775	308,410

Governmental Funds

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

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	73,814	81,770	73,900	80,000
Fines and Forfeitures	-	-	-	-
Interest	1,073	835	2,116	2,070
Hospital Lease	-	-	-	-
Other	280	500	300	400
Total Revenues	<u>75,167</u>	<u>83,105</u>	<u>76,316</u>	<u>82,470</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	10,195	-	10,730
TOTAL FINANCIAL SOURCES	\$ 75,167	93,300	76,316	93,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	50	50	550
Dues Travel & Training	111	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	50,969	93,100	60,000	92,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>51,080</u>	<u>93,300</u>	<u>60,200</u>	<u>93,200</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 51,080	93,300	60,200	93,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 140,535	164,622	164,622	180,738
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	24,087	(10,195)	16,116	(10,730)
FUND BALANCE (GAAP), end of year	<u>164,622</u>	<u>154,427</u>	<u>180,738</u>	<u>170,008</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 164,622	154,427	180,738	170,008

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	52,734	106,471	106,471	-
Charges for Services	107,547	123,000	103,000	101,300
Fines and Forfeitures	-	-	-	-
Interest	2,348	1,125	3,625	3,125
Hospital Lease	-	-	-	-
Other	335	-	403	300
Total Revenues	162,964	230,596	213,499	104,725
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	102,638	54,345	165,848
TOTAL FINANCIAL SOURCES	\$ 162,964	333,234	267,844	270,573
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 44,183	48,712	45,339	12,803
Materials & Supplies	5,228	11,400	11,400	11,600
Dues Travel & Training	20,302	37,140	33,318	18,490
Utilities	-	-	-	-
Vehicle Expense	-	700	400	400
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	36,601	145,012	86,450	72,340
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	51,600	90,270	90,937	153,740
Fixed Asset Additions	-	-	-	1,200
Total Expenditures	157,914	333,234	267,844	270,573
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 157,914	333,234	267,844	270,573
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 327,611	332,661	332,661	278,316
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,050	(102,638)	(54,345)	(165,848)
FUND BALANCE (GAAP), end of year	332,661	230,023	278,316	112,468
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 332,661	230,023	278,316	112,468

Governmental Funds

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

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	368	-	-	-
Charges for Services	12,646	15,000	15,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	1,044	560	1,260	860
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,058	15,560	16,260	15,860
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	-	64,615	50,315	22,080
TOTAL FINANCIAL SOURCES	\$ 14,058	80,175	66,575	37,940
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	916	1,525	825	1,025
Dues Travel & Training	2,264	9,000	3,600	9,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	800	5,000	1,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,273	1,750	1,750	1,750
Fixed Asset Additions	5,386	62,900	59,400	21,165
Total Expenditures	10,639	80,175	66,575	37,940
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,639	80,175	66,575	37,940
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 145,729	149,148	149,148	98,833
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,419	(64,615)	(50,315)	(22,080)
FUND BALANCE (GAAP), end of year	149,148	84,533	98,833	76,753
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 149,148	84,533	98,833	76,753

Governmental Funds

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

	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Estimated</u>	2018 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,670	22,500	22,500	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,670	22,500	22,500	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	-	-	-	12,200
TOTAL FINANCIAL SOURCES	\$ 19,670	22,500	22,500	32,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	1,300
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	20,000	-	17,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	715	2,000	1,000	2,000
Fixed Asset Additions	-	-	-	11,400
Total Expenditures	715	22,000	1,000	32,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 715	22,000	1,000	32,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,444	45,399	45,399	66,899
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,955	500	21,500	(12,200)
FUND BALANCE (GAAP), end of year	45,399	45,899	66,899	54,699
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 45,399	45,899	66,899	54,699

Governmental Funds

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

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	182,348	128,021	148,000	120,623
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,852	6,203	6,207	4,537
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,930	2,575	3,584	3,775
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>193,130</u>	<u>136,799</u>	<u>157,791</u>	<u>128,935</u>
Other Financing Sources				
Transfer In from other funds	970,472	972,587	972,587	971,687
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>970,472</u>	<u>972,587</u>	<u>972,587</u>	<u>971,687</u>
Fund Balance Used for Operations	-	27,565	6,573	34,470
TOTAL FINANCIAL SOURCES	\$ 1,163,602	1,136,951	1,136,951	1,135,092
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,139,275	1,131,444	1,131,444	1,129,891
Emergency	-	-	-	-
Other	5,809	5,507	5,507	5,201
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>1,145,084</u>	<u>1,136,951</u>	<u>1,136,951</u>	<u>1,135,092</u>
Other Financing Uses				
Transfer Out to other funds	1,636	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>1,636</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 1,146,720	1,136,951	1,136,951	1,135,092
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 954,568	971,450	971,450	964,877
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	16,882	(27,565)	(6,573)	(34,470)
FUND BALANCE (GAAP), end of year	<u>971,450</u>	<u>943,885</u>	<u>964,877</u>	<u>930,407</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(971,450)</u>	<u>(943,885)</u>	<u>(964,877)</u>	<u>(930,407)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement-Debt Service Reserve Fund 303 (Nonmajor Fund)

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	-
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 223,000	223,000	223,000	223,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>223,000</u>	<u>223,000</u>	<u>223,000</u>	<u>223,000</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(223,000)</u>	<u>(223,000)</u>	<u>(223,000)</u>	<u>(223,000)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,852	6,203	6,207	4,537
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	567	425	1,050	1,040
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>8,419</u>	<u>6,628</u>	<u>7,257</u>	<u>5,577</u>
Other Financing Sources				
Transfer In from other funds	100,000	100,000	100,000	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 108,419	106,628	107,257	105,577
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	103,721	99,816	99,816	100,796
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>103,721</u>	<u>99,816</u>	<u>99,816</u>	<u>100,796</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 103,721	99,816	99,816	100,796
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 135,171	139,869	139,869	147,310
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,698	6,812	7,441	4,781
FUND BALANCE (GAAP), end of year	<u>139,869</u>	<u>146,681</u>	<u>147,310</u>	<u>152,091</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(139,869)</u>	<u>(146,681)</u>	<u>(147,310)</u>	<u>(152,091)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Financial Summary-Series 2015 Spc Ob Bonds-ECC

Fund 306 (Nonmajor Fund)

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	868,237	872,587	872,587	871,687
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>868,237</u>	<u>872,587</u>	<u>872,587</u>	<u>871,687</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 868,237	872,587	872,587	871,687
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	867,918	872,269	872,269	871,369
Emergency	-	-	-	-
Other	319	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>868,237</u>	<u>872,587</u>	<u>872,587</u>	<u>871,687</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 868,237	872,587	872,587	871,687
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2006A Neighborhood Improvement District Road Bond Fund 386 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	129	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	129	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	22,979	-	-	-
TOTAL FINANCIAL SOURCES	\$ 23,108	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	21,472	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	21,472	-	-	-
Other Financing Uses				
Transfer Out to other funds	1,636	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,636	-	-	-
TOTAL FINANCIAL USES	\$ 23,108	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 22,979	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(22,979)	-	-	-
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 2008 Neighborhood Improvement District Sewer Bond Fund 387 (Nonmajor Fund)

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	79,401	52,090	53,150	50,344
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,626	1,640	1,840	1,950
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	81,027	53,730	54,990	52,294
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	16,645	15,385	17,672
TOTAL FINANCIAL SOURCES	\$ 81,027	70,375	70,375	69,966
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,843	66,823	66,823	66,683
Emergency	-	-	-	-
Other	3,816	3,552	3,552	3,283
Fixed Asset Additions	-	-	-	-
Total Expenditures	70,659	70,375	70,375	69,966
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 70,659	70,375	70,375	69,966
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 269,806	280,174	280,174	264,789
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,368	(16,645)	(15,385)	(17,672)
FUND BALANCE (GAAP), end of year	280,174	263,529	264,789	247,117
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(280,174)	(263,529)	(264,789)	(247,117)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	18,404	8,673	8,845	8,522
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	515	470	626	730
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,919	9,143	9,471	9,252
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	-	1,687	1,359	1,538
TOTAL FINANCIAL SOURCES	\$ 18,919	10,830	10,830	10,790
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,870	10,830	10,830	10,790
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,870	10,830	10,830	10,790
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,870	10,830	10,830	10,790
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 76,783	84,832	84,832	83,473
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,049	(1,687)	(1,359)	(1,538)
FUND BALANCE (GAAP), end of year	84,832	83,145	83,473	81,935
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(84,832)	(83,145)	(83,473)	(81,935)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	6,845	5,942	6,220	5,941
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,845	5,942	6,220	5,941
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	3,780	4,638	4,360	4,691
TOTAL FINANCIAL SOURCES	\$ 10,625	10,580	10,580	10,632
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,951	8,943	8,943	9,032
Emergency	-	-	-	-
Other	1,674	1,637	1,637	1,600
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,625	10,580	10,580	10,632
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,625	10,580	10,580	10,632
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 56,263	52,483	52,483	48,123
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,780)	(4,638)	(4,360)	(4,691)
FUND BALANCE (GAAP), end of year	52,483	47,845	48,123	43,432
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(52,483)	(47,845)	(48,123)	(43,432)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	52,798	44,484	60,881	39,638
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	54	35	52	50
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	52,852	44,519	60,933	39,688
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	1,698	8,681	-	12,050
TOTAL FINANCIAL SOURCES	\$ 54,550	53,200	60,933	51,738
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	54,550	53,200	53,200	51,738
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	54,550	53,200	53,200	51,738
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 54,550	53,200	53,200	51,738
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 104,193	102,495	102,495	110,228
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,698)	(8,681)	7,733	(12,050)
FUND BALANCE (GAAP), end of year	102,495	93,814	110,228	98,178
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(102,495)	(93,814)	(110,228)	(98,178)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	2,111	2,139	2,434	2,137
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4	5	5	5
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,115	2,144	2,439	2,142
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	2,835	2,726	2,431	2,648
TOTAL FINANCIAL SOURCES	\$ 4,950	4,870	4,870	4,790
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	4,950	4,870	4,870	4,790
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,950	4,870	4,870	4,790
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,950	4,870	4,870	4,790
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66,373	63,538	63,538	61,107
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,835)	(2,726)	(2,431)	(2,648)
FUND BALANCE (GAAP), end of year	63,538	60,812	61,107	58,459
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(63,538)	(60,812)	(61,107)	(58,459)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2017 Estimated</u>	<u>2018 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	22,789	14,693	16,470	14,041
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	35	-	11	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,824	14,693	16,481	14,041
Other Financing Sources				
Transfer In from other funds	2,235	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	2,235	-	-	-
Fund Balance Used for Operations	-	-	-	652
TOTAL FINANCIAL SOURCES	\$ 25,059	14,693	16,481	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	14,693	14,693
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	14,693	14,693	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	14,693	14,693
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	25,059	25,059	26,847
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	25,059	-	1,788	(652)
FUND BALANCE (GAAP), end of year	25,059	25,059	26,847	26,195
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (25,059)	\$ (25,059)	\$ (26,847)	\$ (26,195)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,703,812	6,343,124	6,060,851	6,305,515
Fines and Forfeitures	-	-	100	-
Interest	361	44,985	77,328	51,665
Hospital Lease	-	-	-	-
Other	270,181	7,031	8,442	7,031
Total Revenues	6,013,165	6,395,140	6,146,721	6,364,211
Other Financing Sources				
Transfer In from other funds	-	-	-	4,080
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	48,371	-	28,931	-
Total Other Financing Sources	48,371	-	28,931	4,080
Fund Balance Used for Operations	-	404,346	-	-
TOTAL FINANCIAL SOURCES	\$ 6,061,536	6,799,486	6,175,652	6,368,291
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 731,685	1,038,358	958,254	1,005,317
Materials & Supplies	80,020	119,547	88,243	108,700
Dues Travel & Training	180	4,540	-	3,500
Utilities	403,105	397,337	419,387	434,300
Vehicle Expense	11,491	24,967	13,955	21,988
Equip & Bldg Maintenance	195,511	280,953	244,474	402,031
Contractual Services	3,634,964	4,651,718	3,265,905	4,250,864
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	16,100	-	17,100
Other	33,359	139,181	6,208	40,995
Fixed Asset Additions	843,132	126,785	103,499	14,431
Total Expenditures	5,933,447	6,799,486	5,099,925	6,299,226
Other Financing Uses				
Transfer Out to other funds	-	-	-	4,080
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	4,080
TOTAL FINANCIAL USES	\$ 5,933,447	6,799,486	5,099,925	6,303,306
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,533,013	4,847,489	4,847,489	5,648,590
Less encumbrances, beginning of year	(6,384)	(274,626)	(274,626)	-
Add encumbrances, end of year	276,471	-	-	-
Proprietary adjustment to full accrual	(83,700)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	128,089	(404,346)	1,075,727	64,985
FUND BALANCE (GAAP), end of year	4,847,489	4,168,517	5,648,590	5,713,575
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,847,489	4,168,517	5,648,590	5,713,575

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,694,778	4,013,100	3,722,840	3,728,190
Fines and Forfeitures	-	-	-	-
Interest	11,486	20,000	33,530	25,000
Hospital Lease	-	-	-	-
Other	262,509	-	725	-
Total Revenues	3,968,773	4,033,100	3,757,095	3,753,190
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	\$ 3,968,773	4,033,100	3,757,095	3,753,190
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	551	550
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,311,892	3,806,529	2,909,160	3,361,795
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	29,219	52,500	19,226	2,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,341,111	3,859,029	2,928,937	3,364,845
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,341,111	3,859,029	2,928,937	3,364,845
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 901,282	1,528,944	1,528,944	2,357,102
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	627,662	174,071	828,158	388,345
FUND BALANCE (GAAP), end of year	1,528,944	1,703,015	2,357,102	2,745,447
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,528,944	1,703,015	2,357,102	2,745,447

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	285,386	284,550	290,220	293,580
Fines and Forfeitures	-	-	-	-
Interest	1,398	500	3,000	1,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	286,784	285,050	293,220	294,580
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	-	7,747	-	-
TOTAL FINANCIAL SOURCES	\$ 286,784	292,797	293,220	294,580
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	257,914	292,797	264,170	293,763
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	257,914	292,797	264,170	293,763
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 257,914	292,797	264,170	293,763
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 149,688	178,558	178,558	207,608
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	28,870	(7,747)	29,050	817
FUND BALANCE (GAAP), end of year	178,558	170,811	207,608	208,425
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 178,558	170,811	207,608	208,425

Internal Service Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,605	4,600	10,820	4,600
Hospital Lease	-	-	-	-
Other	30	-	-	-
Total Revenues	6,635	4,600	10,820	4,600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	47,647	-	27,541	-
Total Other Financing Sources	47,647	-	27,541	-
Fund Balance Used for Operations	-	445,400	-	445,400
TOTAL FINANCIAL SOURCES	\$ 54,282	450,000	38,361	450,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,314	450,000	17,028	450,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,314	450,000	17,028	450,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,314	450,000	17,028	450,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 899,217	950,185	950,185	971,518
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,968	(445,400)	21,333	(445,400)
FUND BALANCE (GAAP), end of year	950,185	504,785	971,518	526,118
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 950,185	504,785	971,518	526,118

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,019,426	1,542,772	1,545,089	1,376,271
Fines and Forfeitures	-	-	100	-
Interest	4,045	4,230	7,185	5,250
Hospital Lease	-	-	-	-
Other	611	-	686	-
Total Revenues	1,024,082	1,547,002	1,553,060	1,381,521
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	724	-	1,390	-
Total Other Financing Sources	724	-	1,390	-
Fund Balance Used for Operations	55,241	96,567	-	289,546
TOTAL FINANCIAL SOURCES	\$ 1,080,047	1,643,569	1,554,450	1,671,067
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 731,685	1,038,358	958,254	1,005,317
Materials & Supplies	80,020	118,947	87,611	107,450
Dues Travel & Training	180	4,540	-	3,500
Utilities	12,892	23,332	17,552	20,880
Vehicle Expense	11,491	24,967	13,955	21,988
Equip & Bldg Maintenance	105,785	204,402	180,905	296,600
Contractual Services	61,844	102,392	75,547	145,306
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	16,100	-	17,100
Other	4,140	86,681	33,237	38,495
Fixed Asset Additions	72,010	23,850	23,387	14,431
Total Expenditures	1,080,047	1,643,569	1,390,448	1,671,067
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,080,047	1,643,569	1,390,448	1,671,067
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 561,722	420,695	420,695	583,599
Less encumbrances, beginning of year	(3,184)	(1,098)	(1,098)	-
Add encumbrances, end of year	1,098	-	-	-
Proprietary adjustment to full accrual	(83,700)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(55,241)	(96,567)	164,002	(289,546)
FUND BALANCE (GAAP), end of year	420,695	323,030	583,599	294,053
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 420,695	323,030	583,599	294,053

Internal Service Funds

Fund Statement–Capital Repair and Replacement Fund 620

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	248,697	248,697	248,697	258,072
Fines and Forfeitures	-	-	-	-
Interest	10,574	8,590	13,450	8,590
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	259,271	257,287	262,147	266,662
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	546,268	-	-	-
TOTAL FINANCIAL SOURCES	\$ 805,539	257,287	262,147	266,662
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	82,441	69,570	63,000	41,950
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	(46,255)	-
Fixed Asset Additions	723,098	102,935	80,112	-
Total Expenditures	805,539	172,505	96,857	41,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	4,080
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	4,080
TOTAL FINANCIAL USES	\$ 805,539	172,505	96,857	46,030
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,423,200	1,147,260	1,147,260	1,039,022
Less encumbrances, beginning of year	(3,200)	(273,528)	(273,528)	-
Add encumbrances, end of year	273,528	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(546,268)	84,782	165,290	220,632
FUND BALANCE (GAAP), end of year	1,147,260	958,514	1,039,022	1,259,654
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,147,260	958,514	1,039,022	1,259,654

Internal Service Funds

Fund Statement–Utilities Fund 621

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	405,525	204,005	204,005	463,220
Fines and Forfeitures	-	-	-	-
Interest	1,912	2,100	3,989	2,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	407,437	206,105	207,994	465,320
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	-	167,900	193,841	-
TOTAL FINANCIAL SOURCES	\$ 407,437	374,005	401,835	465,320
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	390,213	374,005	401,835	413,420
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	390,213	374,005	401,835	413,420
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 390,213	374,005	401,835	413,420
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 200,407	217,631	217,631	23,790
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	17,224	(167,900)	(193,841)	51,900
FUND BALANCE (GAAP), end of year	217,631	49,731	23,790	75,690
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 217,631	49,731	23,790	75,690

Internal Service Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	479	705	820	820
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	7,510	7,736	7,851	7,851
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,510	7,736	7,851	7,851
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	600	81	700
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	7,285	6,981	569	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,285	7,581	650	7,681
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,285	7,581	650	7,681
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 63,892	64,117	64,117	71,318
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	225	155	7,201	170
FUND BALANCE (GAAP), end of year	64,117	64,272	71,318	71,488
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 64,117	64,272	71,318	71,488

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	218	335	379	380
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	218	335	379	380
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 218	335	379	380
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	\$ 29,995	30,213	30,213	30,592
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	218	335	379	380
FUND BALANCE (GAAP), end of year	30,213	30,548	30,592	30,972
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,213	30,548	30,592	30,972

Internal Service Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	2,455	3,925	4,155	3,925
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	52,455	53,925	54,155	153,925
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 52,455	53,925	54,155	153,925
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	56,500
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	48,024	-	-	-
Total Expenditures	48,024	-	-	56,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 48,024	-	-	56,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 303,610	309,886	309,886	364,041
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	1,845	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,431	53,925	54,155	97,425
FUND BALANCE (GAAP), end of year	309,886	363,811	364,041	461,466
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 309,886	363,811	364,041	461,466

Internal Service Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	36,182
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>36,182</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	4,080
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,080</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	40,262
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
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	-	-	-	40,262
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>40,262</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	40,262

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	774	1,128	1,189	1,143
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	774	1,128	1,189	1,143
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	3,286	2,392	1,916	1,557
TOTAL FINANCIAL SOURCES	\$ 4,060	3,520	3,105	2,700
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,848	3,300	2,800	2,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	212	220	305	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,060	3,520	3,105	2,700
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,060	3,520	3,105	2,700
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 106,141	102,855	102,855	100,939
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(3,286)</u>	<u>(2,392)</u>	<u>(1,916)</u>	<u>(1,557)</u>
FUND BALANCE (GAAP), end of year	102,855	100,463	100,939	99,382
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>
NET FUND BALANCE, end of year	\$ 65,184	62,792	63,268	61,711

Trust Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	235	315	330	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	235	315	330	330
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 235	315	330	330
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	212	220	305	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	212	220	305	300
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 212	220	305	300
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,542	32,565	32,565	32,590
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23	95	25	30
FUND BALANCE (GAAP), end of year	32,565	32,660	32,590	32,620
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 165	260	190	220

Trust Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	42	73	43	73
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	42	73	43	73
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	614	27	1,207	-
TOTAL FINANCIAL SOURCES	\$ 656	100	1,250	73
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	656	100	1,250	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	656	100	1,250	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 656	100	1,250	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,904	5,290	5,290	4,083
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(614)	(27)	(1,207)	73
FUND BALANCE (GAAP), end of year	5,290	5,263	4,083	4,156
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 19	(8)	(1,188)	(1,115)

Trust Funds

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

	2016 Actual	2017 Budget	2017 Estimated	2018 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	497	740	816	740
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	497	740	816	740
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,695	2,460	734	1,660
TOTAL FINANCIAL SOURCES	\$ 3,192	3,200	1,550	2,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,192	3,200	1,550	2,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,192	3,200	1,550	2,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,192	3,200	1,550	2,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 67,695	65,000	65,000	64,266
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,695)	(2,460)	(734)	(1,660)
FUND BALANCE (GAAP), end of year	65,000	62,540	64,266	62,606
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 65,000	62,540	64,266	62,606

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 95 FTE's, or 22%.

General Government Operations—

Approximately 13 FTE permanent positions (net) have been added over the past 10 years, a 16% increase. The 2018 budget includes approximately 2 additional FTEs. One FTE is associated with cyclical election activities and the other FTE is transferred from Facilities and Grounds Services.

Public Safety—

Approximately 71 FTE positions (net) have been added over the past 10 years, a 30% increase. The increase is primarily the due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County. The 2018 budget includes three (3) additional full-time positions, one each for the Public Administrator, Prosecuting Attorney, and Sheriff. However, the budget reflects an overall net reduction of approximately 1 FTE, attributable to reduced budgeted hours for part-time program assistants in the Circuit Court combined with grant-funded positions being included in the budget for only a partial year, according to the approved grant period, which does not coincide with the County's fiscal year.

Environment, Protective Inspection, & Infrastructure—

Approximately 1.5 FTEs have been added over the past 10 years, which represents a 2% increase. The positions have been added to Public Works Maintenance Operations, Public Works Design and Construction, and Storm Water Administration.

Health and Community Services—

FY 2014 was the first year for the County to employ staff for health and community services activities and resulted from voter passage of the Community Children's Services sales tax. Previously, some of these services were obtained pursuant to an intergovernmental agreement with the City of Columbia.

Facilities and Grounds Services—

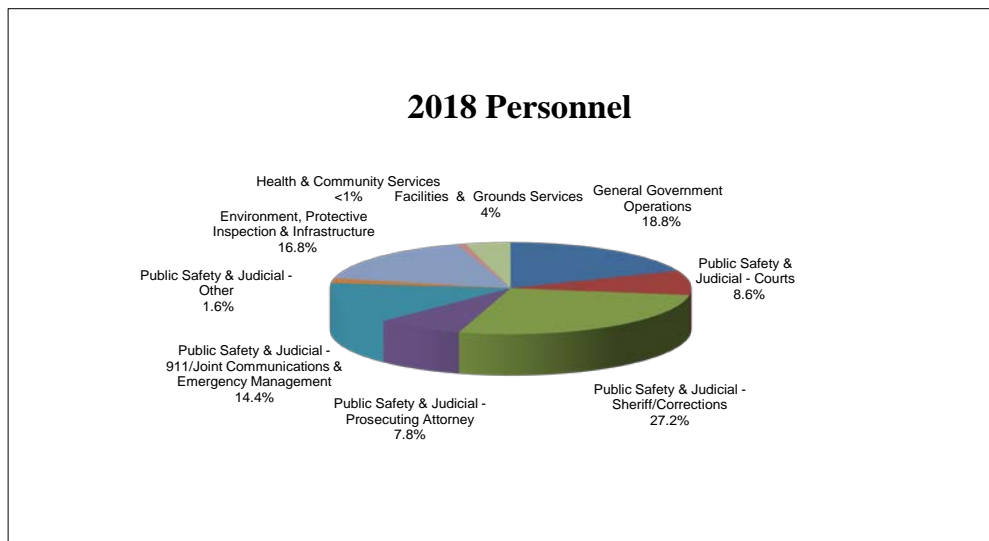
Seven (7) FTEs have been added over the past 10 years, which represents a 50% increase. In 2012, administrative and budgetary control for two FTEs was transferred from Facilities and Grounds to the Sheriff. In 2017, these two FTEs were transferred back to Facilities and Grounds Services.



Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2018 FTE	DEPT NO	DEPT NAME	2018 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	6.00	1261	Prosecuting Attorney	26.60
1115	Human Resources & Risk Management	4.00	1262	Victim Witness	5.48
1118	Purchasing	3.75	1263	IV-D	3.00
1121	County Commission	5.25	2610	PA Tax Collection	0.40
1126	County Counselor	4.00	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1131	County Clerk	3.75			40.48
1132	Election and Registration	8.48	<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>		
1140	Treasurer	3.75	2701	911/Joint Communications Operations	57.38
1150	Collector	8.25	2702	Emergency Management Operations	7.00
1160	Recorder	8.00	2703	Information Technology-911/EM	8.00
1170	Information Technology	18.63	2704	Joint Communications Radio Network	2.70
1171	Facilities Security	1.00			75.08
1176	GIS - County	3.00	<u>Public Safety & Judicial - Other</u>		
1194	Mail Services	2.00	1200	Public Administrator	8.25
2010	Assessment	16.75			8.25
2110	Collector Tax Maintenance	1.08	<u>Environment, Protective Inspection & Infrastructure</u>		
		97.69	1360	Solid Waste Recycling	0.25
			1710	Planning and Zoning	5.18
<u>Public Safety & Judicial - Courts</u>			1720	Building Codes	6.44
1210	Circuit Court Services	22.72	1725	Stormwater Administration	1.50
1221	Circuit Clerk	5.00	2040	Public Works-R&B Maintenance	58.48
1241	Juvenile Office	4.31	2045	Public Works-Design & Construction	13.88
1242	Juvenile Justice Center	4.55	2046	Stormwater Administration	1.50
1243	Juvenile Justice Grants & Contracts	1.80			87.23
2831	Veterans Court	0.30	<u>Health & Community Services</u>		
2904	Alternative Sentencing-Law Enf Sls Tax	6.00	1420	Community and Social Services	0.25
		44.68	2130	Community Health/Medical	0.45
			2160	Community Children's Services	3.30
<u>Public Safety & Judicial - Sheriff/Corrections</u>					4.00
1251	Sheriff	68.90	<u>Facilities & Grounds Services</u>		
1253	Internet Crimes Task Force	0.83	6100	Facilities Maintenance	9.00
1255	Corrections	51.73	6101	Facilities Housekeeping	9.00
2901	Sheriff-Law Enf Sls Tax	14.00	6104	Grounds Maintenance	3.00
2902	Corrections-Law Enf Sls Tax	6.00			21.00
		141.46	Grand Total		
					519.87



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2009	2010	2011	2012
100	1110	Auditor	4.50	4.50	4.50	5.00
100	1115	Human Resources & Risk Management	2.00	2.00	2.00	2.00
100	1118	Purchasing	2.50	2.50	2.50	2.50
100	1121	County Commission	5.45	5.45	5.45	5.45
100	1126	County Counselor	1.70	1.70	2.70	3.00
100	1131	County Clerk	5.75	5.75	5.75	5.75
100	1132	Election and Registration	7.48	9.23	7.16	8.07
100	1133	Election Activities	-	-	-	1.10
100	1140	Treasurer	3.63	3.63	3.63	3.63
100	1150	Collector	8.25	8.25	8.25	8.25
100	1160	Recorder	8.00	8.00	8.00	8.00
100	1170	Information Technology	14.00	14.00	14.00	14.00
100	1171	Facilities Security	-	-	-	-
100	1176	GIS - County	2.00	2.00	2.31	2.13
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1196	Records Management Services	0.75	0.24	-	-
100	1200	Public Administrator	4.63	5.63	5.63	5.63
100	1210	Circuit Court Services	22.42	22.42	22.42	22.42
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.18	4.18	4.18
100	1242	Juvenile Justice Center	4.74	4.74	4.79	4.79
100	1243	Juvenile Justice Grants & Contracts	3.61	4.12	4.62	4.62
100	1251	Sheriff	63.09	62.97	63.45	62.97
100	1253	Internet Crimes Task Force	0.83	- b	-	-
100	1255	Corrections	60.31	60.31	60.31	60.31
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-	2.00
100	1261	Prosecuting Attorney	22.32	22.32	22.75	22.75
100	1262	Victim Witness	3.00	3.12	3.36	3.48
100	1263	IV-D	9.00	7.50	7.50	7.00
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25
100	1420	Community and Social Services	-	-	-	-
100	1710	Planning and Zoning	5.42	5.42	5.08	5.08
100	1720	Building Codes	6.33	6.33	6.34	6.34
100	1725	Stormwater Administration	-	-	-	1.14
100	1751	Hinkson Creek Watershed	1.00	0.25	0.10	-
General Fund Total			284.14	283.81	284.03	288.84

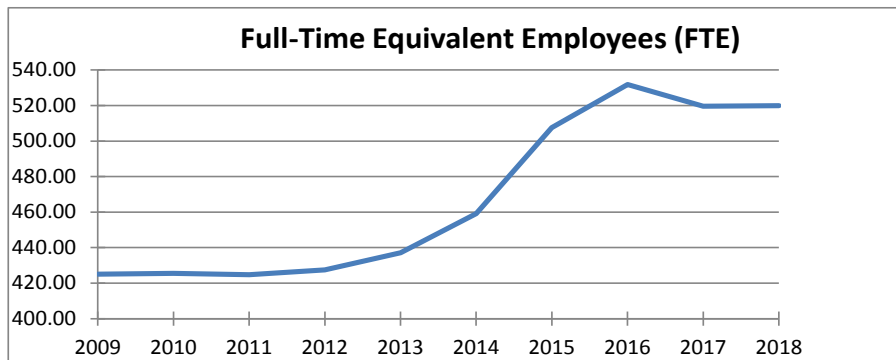
2013	2014	2015	2016	2017	2018	2017-2018 Change
6.00	6.00	6.00	6.00	6.00	6.00	-
4.00	4.00	4.00	4.00	4.00	4.00	-
2.50	3.75	3.75	3.75	3.75	3.75	-
5.45	5.45	5.45	5.25	5.25	5.25	-
3.00	3.00	4.00	4.00	4.00	4.00	-
3.75	3.75	3.75	3.75	3.75	3.75	-
7.11	7.54	6.62	10.60	7.33	8.48	1.15
0.34	-	-	-	-	-	-
3.63	3.75	3.75	3.75	3.75	3.75	-
8.25	8.25	8.25	8.25	8.25	8.25	-
8.00	8.00	8.00	8.00	8.00	8.00	-
15.00	16.00	17.63	18.63	18.63	18.63	-
-	-	-	-	-	1.00	1.00
2.11	2.00	2.00	2.00	3.00	3.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
-	-	-	-	-	-	-
5.63	7.23	6.99	7.25	7.25	8.25	1.00
22.67	22.50	22.50	22.50	22.50	22.72	0.22
5.00	5.00	5.00	5.00	5.00	5.00	-
4.19	4.44	4.44	4.44	4.60	4.31	(0.29)
5.10	5.10	5.86	5.67	5.27	4.55	(0.72)
3.00	3.00	3.00	2.80	2.80	1.80	(1.00)
63.97	65.90	66.90	67.90	67.90	68.90	1.00
2.00	2.00	2.00	2.00	2.00	0.83	(1.17)
60.31	61.56	61.56	61.56	51.73	51.73	-
2.00	2.00	2.00	2.00	-	-	-
23.00	24.00	25.50	25.50	25.60	26.60	1.00
3.48	3.48	3.48	5.48	5.48	5.48	0.00
3.00	3.00	3.00	3.00	3.00	3.00	-
0.25	0.25	0.25	0.25	0.25	0.25	-
-	0.25	0.25	0.35	0.25	0.25	-
5.08	5.08	5.18	5.18	5.18	5.18	-
6.34	6.34	6.44	6.44	6.44	6.44	-
1.14	1.70	1.50	1.50	1.50	1.50	-
-	-	-	-	-	-	-
287.30	296.32	301.05	308.80	294.46	296.65	2.19

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<u>FUND</u>	<u>DEPT NO</u>	<u>DEPT NAME</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
201	2010	Assessment	16.35	16.35	16.35	16.75
204	2040	Public Works-R&B Maintenance	56.48	55.98	55.98	57.48
204	2045	Public Works-Design & Construction	16.38	15.13	15.46	13.96
204	2046	Stormwater Administration	-	1.75	1.90	0.61
211	2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08
213	2130	Community Health/Medical	-	-	-	-
214	2140	DNR 319 Urban Retrofit Grant	-	-	-	1.25
216	2160	Community Children's Services	-	-	-	-
255	2550	Sheriff Revolving Fund Activity	-	-	-	-
261	2610	PA Tax Collection	1.25	1.25	1.25	2.00
263	2630	PA Bad Check Collections	1.68	1.68	1.25	0.50
270	2701	911/Joint Communications Operations	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-
270	2703	Information Technology-911/EM	-	-	-	-
270	2704	Joint Communications Radio Network	-	-	-	-
283	2831	Veterans Court	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00
290	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00
290	2904	Alternative Sentencing-Law Enf Sls Tax	6.23	6.23	6.72	6.00
297	2971	PA - Violence Against Women (stimulus)	2.00	2.00	0.66	-
297	2972	Cyber Crimes Task Force (stimulus)	1.17	b 2.00	2.00	2.00
298	2981	JAG - Recover Act/Stimulus	0.24	0.20	-	-
		Special Revenue Funds Total	126.86	127.65	126.65	125.63
610	6100	Facilities Maintenance	6.00	6.00	6.00	6.00
610	6101	Facilities Housekeeping	8.00	8.00	8.00	7.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
		Internal Service Funds Total	14.00	14.00	14.00	13.00
		Grand Total	425.00	425.46	424.68	427.47

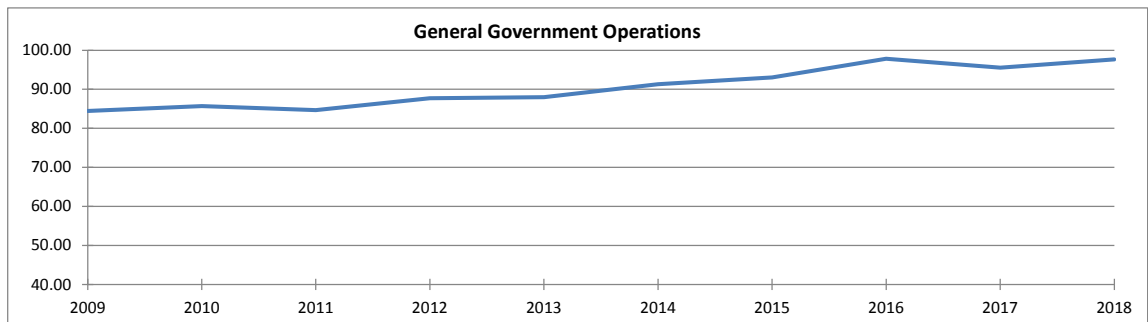
2013	2014	2015	2016	2017	2018	2017-2018 Change
16.75	16.75	16.75	16.75	16.75	16.75	-
58.48	58.23	57.73	58.48	58.48	58.48	-
13.96	14.08	13.88	13.88	13.88	13.88	-
0.61	0.90	1.50	1.50	1.50	1.50	-
0.08	1.08	1.08	1.08	1.08	1.08	-
-	0.58	0.58	0.73	0.45	0.45	-
1.25	0.40	-	-	-	-	-
-	2.17	2.17	2.92	3.30	3.30	-
1.00	1.00	1.00	1.00	1.00	-	(1.00)
2.00	2.00	0.50	1.50	0.40	0.40	-
0.25	0.25	1.00	-	-	-	-
10.00	19.00	57.86	57.86	57.38	57.38	-
-	1.00	1.00	7.00	7.00	7.00	-
-	-	5.00	8.00	8.00	8.00	-
-	-	-	2.00	2.70	2.70	-
0.88	0.88	0.88	0.88	0.80	0.30	(0.50)
14.00	14.00	14.00	14.00	14.00	14.00	-
6.00	6.00	6.00	6.00	6.00	6.00	-
5.00	5.00	5.00	5.00	5.00	5.00	-
6.50	5.50	5.50	5.50	5.50	6.00	0.50
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
136.76	148.82	191.43	204.08	203.22	202.22	(1.00)
6.00	7.00	8.00	8.00	9.00	9.00	-
7.00	7.00	7.00	8.00	9.00	9.00	-
-	-	-	1.00	1.00	-	(1.00)
-	-	-	2.00	3.00	3.00	-
13.00	14.00	15.00	19.00	22.00	21.00	(1.00)
437.06	459.14	507.48	531.88	519.68	519.87	0.19



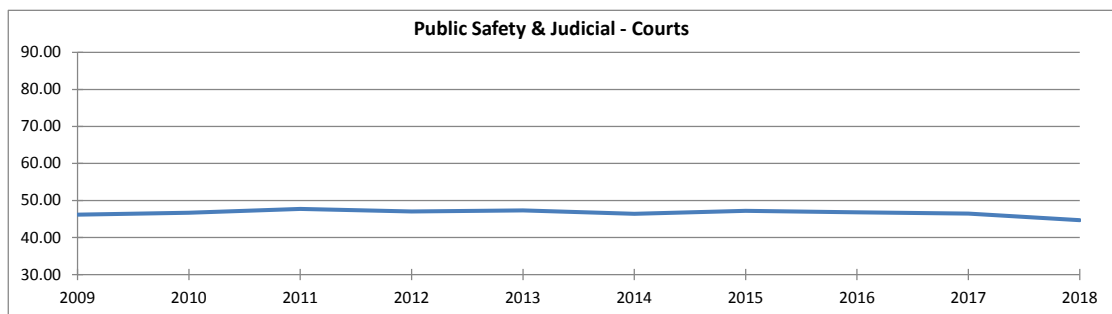
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
General Government Operations											
1110	Auditor	4.50	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00	6.00
1115	Human Resources & Risk Management	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	2.50	3.75	3.75	3.75	3.75	3.75
1121	County Commission	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.25	5.25	5.25
1126	County Counselor	1.70	1.70	2.70	3.00	3.00	3.00	4.00	4.00	4.00	4.00
1131	County Clerk	5.75	5.75	5.75	5.75	3.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	7.48	9.23	7.16	8.07	7.11	7.54	6.62	10.60	7.33	8.48
1133	Election Activities	-	-	-	1.10	0.34	-	-	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.63	3.63	3.75	3.75	3.75	3.75	3.75
1150	Collector	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25
1160	Recorder	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
1170	Information Technology	14.00	14.00	14.00	14.00	15.00	16.00	17.63	18.63	18.63	18.63
1171	Facilities Security	-	-	-	-	-	-	-	-	-	1.00
1176	GIS - County	2.00	2.00	2.31	2.13	2.11	2.00	2.00	2.00	3.00	3.00
1194	Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	0.75	0.24	-	-	-	-	-	-	-	-
2010	Assessment	16.35	16.35	16.35	16.75	16.75	16.75	16.75	16.75	16.75	16.75
2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08	0.08	1.08	1.08	1.08	1.08	1.08
	Total	84.44	85.68	84.68	87.71	87.97	91.32	93.03	97.81	95.54	97.69

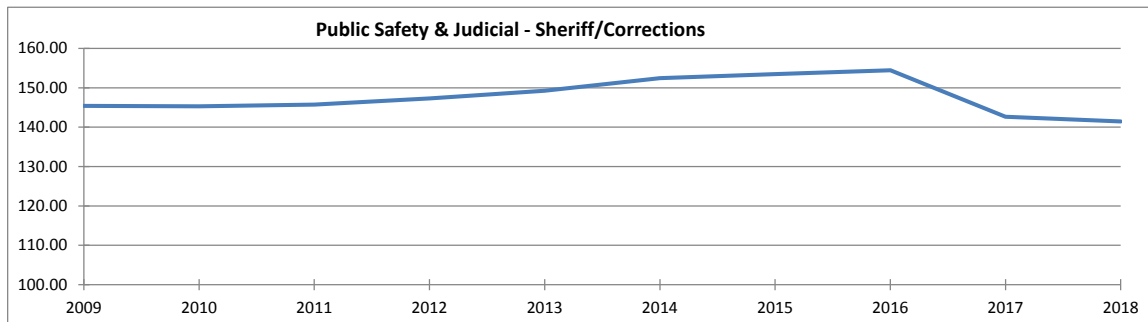


	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - Courts										
1210	Circuit Court Services	22.42	22.42	22.42	22.42	22.67	22.50	22.50	22.50	22.72
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.18	4.18	4.18	4.18	4.19	4.44	4.44	4.44	4.31
1242	Juvenile Justice Center	4.74	4.74	4.79	4.79	5.10	5.10	5.86	5.67	4.55
1243	Juvenile Justice Grants & Contracts	3.61	4.12	4.62	4.62	3.00	3.00	2.80	2.80	1.80
2831	Veterans Court	-	-	-	-	0.88	0.88	0.88	0.88	0.30
2904	Alternative Sentencing-Law Enf SIs Tax	6.23	6.23	6.72	6.00	6.50	5.50	5.50	5.50	6.00
	Total	46.18	46.69	47.73	47.01	47.34	46.42	47.18	46.47	44.68

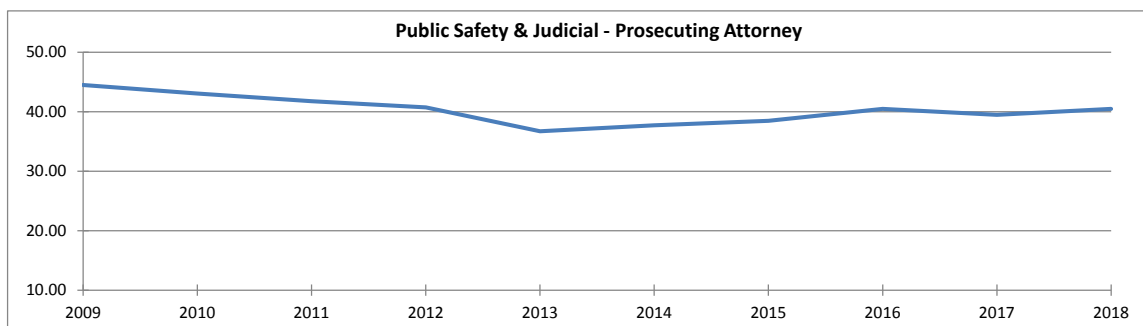


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Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	63.09	62.97	63.45	62.97	63.97	65.90	66.90	67.90	67.90	68.90
1253	Internet Crimes Task Force	0.83	-	-	-	2.00	2.00	2.00	2.00	2.00	0.83
1255	Corrections	60.31	60.31	60.31	60.31	60.31	61.56	61.56	61.56	51.73	51.73
1256	Sheriff/Corr BLDG HK/Maint	-	-	-	2.00	2.00	2.00	2.00	2.00	-	-
2550	Sheriff Revolving Fund Activity	-	-	-	-	1.00	1.00	1.00	1.00	1.00	-
2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2972	Cyber Crimes Task Force	1.17	2.00	2.00	2.00	-	-	-	-	-	-
	Total	145.40	145.28	145.76	147.28	149.28	152.46	153.46	154.46	142.63	141.46

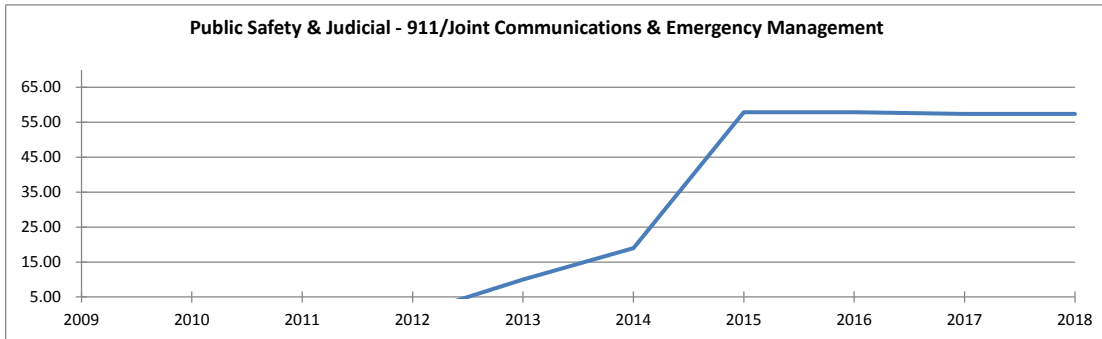


		2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.32	22.32	22.75	22.75	23.00	24.00	25.50	25.50	25.60	26.60
1262	Victim Witness	3.00	3.12	3.36	3.48	3.48	3.48	3.48	5.48	5.48	5.48
1263	IV-D	9.00	7.50	7.50	7.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	1.25	1.25	1.25	2.00	2.00	2.00	0.50	1.50	0.40	0.40
2630	PA Bad Check Collections	1.68	1.68	1.25	0.50	0.25	0.25	1.00	-	-	-
2971	PA - Violence Against Women (stimulus)	2.00	2.00	0.66	-	-	-	-	-	-	-
2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2981	JAG - Recover Act/Stimulus	0.24	0.20	-	-	-	-	-	-	-	-
	Total	44.49	43.07	41.77	40.73	36.73	37.73	38.48	40.48	39.48	40.48

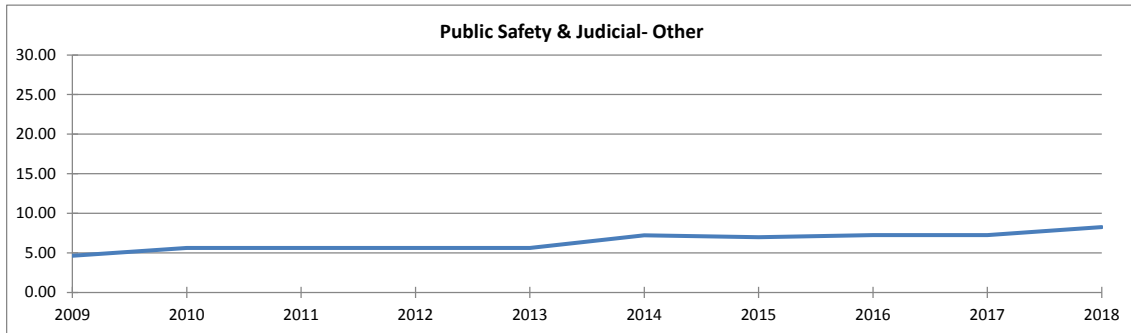


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Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Public Safety & Judicial - 911/Joint Communications & Emergency Management (EM)											
2701	911/Joint Communications Operations	-	-	-	-	10.00	19.00	57.86	57.86	57.38	57.38
2702	Emergency Management Operations	-	-	-	-	-	1.00	1.00	7.00	7.00	7.00
2703	Information Technology-911/EM	-	-	-	-	-	-	5.00	8.00	8.00	8.00
2704	Joint Communications Radio Network	-	-	-	-	-	-	-	2.00	2.70	2.70
Total		-	-	-	-	10.00	20.00	63.86	74.86	75.08	75.08

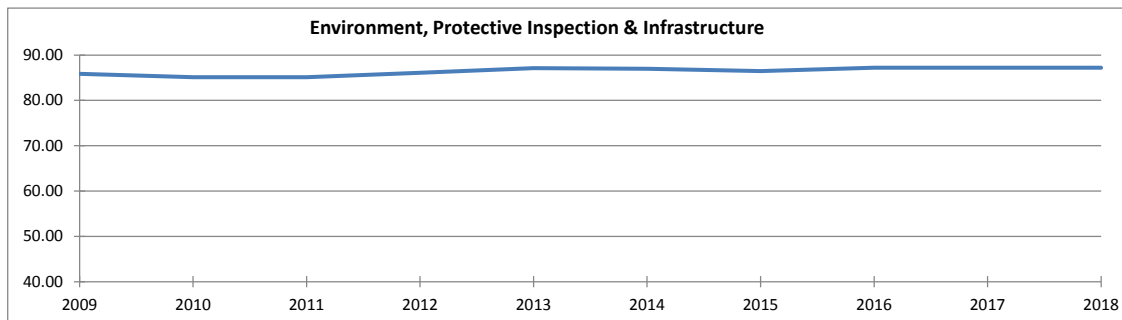


	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Public Safety & Judicial - Other											
1200	Public Administrator	4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25
Total		4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25	8.25

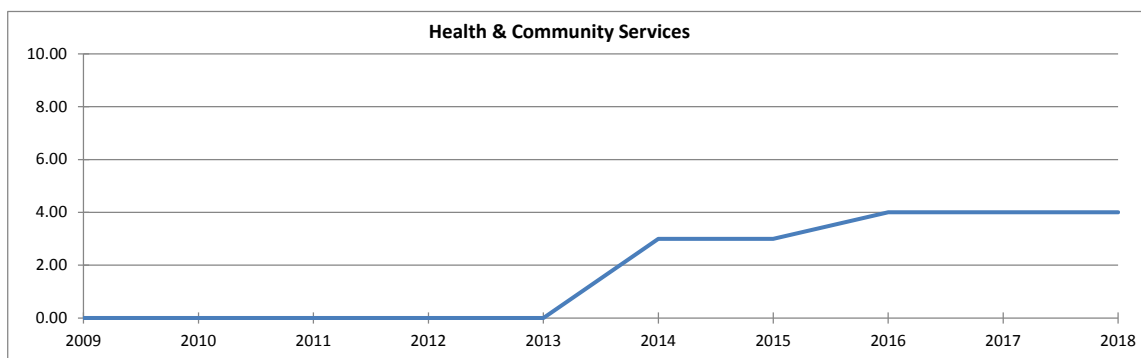


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Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Environment, Protective Inspection & Infrastructure											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.42	5.42	5.08	5.08	5.08	5.08	5.18	5.18	5.18	5.18
1720	Building Codes	6.33	6.33	6.34	6.34	6.34	6.34	6.44	6.44	6.44	6.44
1725	Stormwater Administration	-	-	-	1.14	1.14	1.70	1.50	1.50	1.50	1.50
1751	Hinkson Creek Watershed	1.00	0.25	0.10	-	-	-	-	-	-	-
2040	Public Works-R&B Maintenance	56.48	55.98	55.98	57.48	58.48	58.23	57.73	58.48	58.48	58.48
2045	Public Works-Design & Construction	16.38	15.13	15.46	13.96	13.96	14.08	13.88	13.88	13.88	13.88
2046	Stormwater Administration	-	1.75	1.90	0.61	0.61	0.90	1.50	1.50	1.50	1.50
2140	DNR 319 Urban Retrofit Grant	-	-	-	1.25	1.25	0.40	-	-	-	-
	Total	85.86	85.11	85.11	86.11	87.11	86.98	86.48	87.23	87.23	87.23

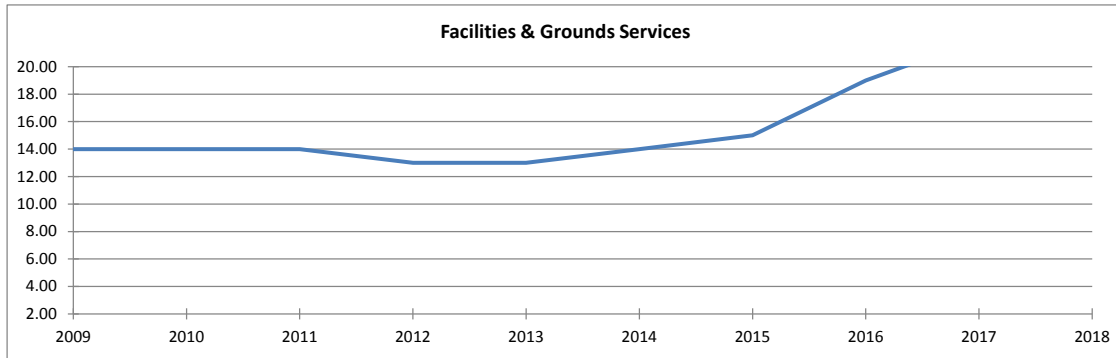


	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Health & Community Services											
1420	Community and Social Services	-	-	-	-	-	0.25	0.25	0.35	0.25	0.25
2130	Community Health/Medical	-	-	-	-	-	0.58	0.58	0.73	0.45	0.45
2160	Community Children's Services	-	-	-	-	-	2.17	2.17	2.92	3.30	3.30
	Total	-	-	-	-	-	3.00	3.00	4.00	4.00	4.00



Continued

Dept. No	Department Name	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Facilities & Grounds Services											
6100	Facilities Maintenance	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	9.00	9.00
6101	Facilities Housekeeping	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00
6103	Facilities Security	-	-	-	-	-	-	-	1.00	1.00	-
6104	Grounds Maintenance	-	-	-	-	-	-	-	2.00	3.00	3.00
Total		14.00	14.00	14.00	13.00	13.00	14.00	15.00	19.00	22.00	21.00



	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Grand Total	425.00	425.46	424.68	427.47	437.06	459.14	507.48	531.88	519.68	519.87

Fixed Assets Summary—

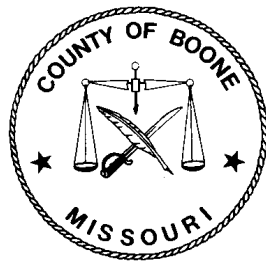
This section presents information regarding investment in new and replacement fixed assets. The planned expenditures are classified by office, category, and by fund; these expenditures are fully incorporated into each respective office's annual operating budget. This section does not include capital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

Fixed Assets Summary

Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
			Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1170	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 216,455	\$ 525,195
100	1171	Facilities Security	-	-	8,325	-	21,900	-
100	1175	GIS - Consortium	-	-	-	-	-	1,275
100	1190	Non-Departmental	-	-	-	-	-	-
100	1194	Mail Services	-	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	1,200	6,125
100	1221	Circuit Clerk	-	11,500	-	-	-	5,000
100	1230	Jury Services & Court Costs	-	-	-	13,165	-	1,625
100	1241	Juvenile Office	-	-	-	-	-	5,900
100	1242	Juvenile Justice Center	-	-	-	-	-	1,625
100	1251	Sheriff	-	-	-	-	-	-
100	1253	Internet Crimes Task Force	-	-	-	-	-	1,900
100	1255	Corrections	-	-	-	-	-	-
100	1261	Prosecuting Attorney	-	-	5,965	-	-	-
100	1263	IV-D	-	5,059	-	-	-	-
100	1420	Community & Social Services	-	-	-	-	842	-
100	1720	Building Codes	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	-	410
100	1730	Animal Control	-	-	-	-	-	-
General Fund Total			\$ -	\$ 16,559	\$ 14,290	\$ 13,165	\$ 240,397	\$ 549,055
<i>Continued on the next page</i>								
<i>Continued from the previous page</i>								
201	2010	Assessment	-	-	-	-	-	33,280
204	2040	Public Works-R&B Maintenance	-	-	-	-	3,300	17,440
204	2045	Public Works-Design & Construction	-	-	-	-	-	1,640
204	2046	Stormwater Administration	-	-	-	-	-	410
211	2110	Collector Tax Maintenance	-	-	-	-	-	-
216	2160	Community Children's Services	-	-	-	-	1,708	-
257	2570	Sheriff K-9 Operations	-	-	-	-	-	-
270	2701	911/Joint Comm Operations	-	-	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	1,875	-
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2706	Radio Network Improvements	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-	-	5,740
283	2830	Circuit Drug Court	-	-	-	-	-	1,200
285	2850	Administration of Justice	-	-	-	13,165	2,500	4,500
286	2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	2,700
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	1,800
290	2905	Tax	-	-	-	-	-	-
Special Revenue Funds Total			\$ -	\$ -	\$ -	\$ 13,165	\$ 9,383	\$ 68,710
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ -	\$ 16,559	\$ 14,290	\$ 26,330	\$ 249,780	\$ 617,765
Total - Governmental Funds			\$ 7,408,598					

Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Land
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	
\$ 7,075	\$ 1,520,000	\$ -	\$ -	\$ 950	\$ -	\$ -	\$ -	\$ -
-	-	-	-	67,425	4,305	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	12,000	-
-	-	-	-	-	25,000	-	-	-
-	-	-	-	7,000	17,850	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	15,000	-	-	-
-	-	-	26,000	-	-	-	-	-
-	-	-	-	-	6,650	-	-	-
2,499	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	57,827	-	-	-
-	-	-	-	-	-	-	-	-
231	-	-	-	-	-	-	-	-
-	-	-	30,210	-	-	-	-	-
-	-	-	-	1,200	-	-	-	-
-	-	-	24,761	-	-	-	-	-
\$ 9,805	\$ 1,520,000	\$ -	\$ 80,971	\$ 76,575	\$ 126,632	\$ -	\$ 12,000	\$ -
-	45,000	-	35,000	-	25,000	-	-	-
2,500	-	-	444,200	10,500	553,550	185,000	-	-
-	-	-	82,995	-	8,000	-	-	-
-	-	-	-	1,200	-	-	-	-
-	-	-	-	-	25,000	-	-	-
469	-	-	-	-	-	-	-	-
-	-	-	-	8,500	8,500	-	-	-
-	-	-	-	52,750	-	-	-	-
-	-	19,000	-	112,000	60,000	-	-	-
3,000	-	-	-	-	-	-	-	-
-	-	-	-	26,400	5,550	-	-	-
-	-	-	-	1,424,984	-	-	-	1,000,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,000	-	-	-	-	-	-	-	-
8,700	-	-	-	-	-	-	-	-
-	-	-	271,026	-	205,611	-	-	-
-	-	-	30,156	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,300	-	-	-	-	-	-	-	-
\$ 17,969	\$ 45,000	\$ 19,000	\$ 863,377	\$ 1,636,334	\$ 891,211	\$ 185,000	\$ -	\$ 1,000,000
231	-	-	-	-	-	-	-	-
-	-	-	-	4,700	-	-	-	-
-	-	-	-	9,500	-	-	-	-
\$ 231	\$ -	\$ -	\$ -	\$ 14,200	\$ -	\$ -	\$ -	\$ -
<u>\$ 28,005</u>	<u>\$ 1,565,000</u>	<u>\$ 19,000</u>	<u>\$ 944,348</u>	<u>\$ 1,727,109</u>	<u>\$ 1,017,843</u>	<u>\$ 185,000</u>	<u>\$ 12,000</u>	<u>\$ 1,000,000</u>



Capital Project Budgets—

This section contains information pertaining to the County’s capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. Routine vehicle, machinery, and equipment acquisition and replacement is accounted for within each respective annual operating budget. The County’s infrastructure improvements are accounted for within the Road and Bridge Fund annual operating budget, one of the County’s major governmental funds. This Capital Projects section contains the following information:

- Description of the County’s capital improvement planning process
- Overview of approved capital projects and estimated operational impact
- Summary of capital project funds

Capital Projects

Capital Improvement Planning Process

The County's need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations "rolling" to the subsequent fiscal year until the project is completed.

In April 2013, voters approved a permanent three-eighths cent sales tax to be used to construct, equip, and maintain a new emergency communications facility and to pay for expanded and improved operations.

The design process for the new facility concluded in 2014 and the County issued bonds in early 2015 to finance construction of the Emergency Communications Center (ECC). Principal and interest payments on the bonds will be 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.

During 2017, the County Commission authorized a Needs Assessment pertaining to work and storage space needs relating to law enforcement, facilities maintenance, emergency communications radio network, and emergency management. The county anticipates completing the Needs Assessment in 2018 and developing budget proposals for consideration in the 2019 budget.

During fiscal year 2017, residual assets within the General Capital Fund (Fund 405) were used to replace the data cabling on the first and second floors of the Government Center. Replacement is necessary to support a new phone system, which is included within the Information Technology 2018 annual operating budget.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2017
Emergency Communications Center (ECC)	Design, construct, and equip a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services. Includes contracted project management services.	Facility: \$ 13,304,000	Approved 2014	ECC facility completed and operations relocated to ECC mid-year 2017. Technology to be completed late 2017 or early 2018.
		Radio/Technology: 8,650,000	Approved 2014	
		Total	\$ <u>21,954,000</u>	
ECC Back-Up Center	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment \$ <u>1,200,000</u>	Approved 2016	Project completed.

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 11/15/2016
Data Cable Replacement (Government Center)	Replace data cable on the first and second floors. This is necessary to support replacement of the phone system.	\$ <u>420,000</u>	2017 Budget Request	Should be completed by end of 2017.

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County has occurred in phases with the full transition completed in mid 2017. The annual operating impact shown above reflects the estimated annual costs to be incurred after operations have been expanded and moved to the new facility. The estimated costs include annual operating costs as well as annual debt service related to the construction of the new facility. All costs will be paid from a dedicated permanent three-eighths cent sales tax approved by voters in April 2013, which became effective October 1, 2013.

<u>Project Funding Source(s)</u>			<u>Estimated Annual Operating Impact</u>			
<u>Bond Proceeds</u> <u>(Facility Design,</u> <u>Construction and</u> <u>Project</u> <u>Management)</u>	<u>Transfers from</u> <u>911/EM Sales</u> <u>Tax Fund</u> <u>(Radio and</u> <u>Technology) *</u>	<u>Total</u> <u>Funding</u> <u>Sources</u>	<u>Estimated</u> <u>Cost</u>	<u>Description</u>	<u>Funding</u> <u>Source</u>	<u>Year of</u> <u>Fiscal</u> <u>Impact</u>
\$ 13,320,000	10,000,000	23,320,000	\$ 9,000,000	Annual operating budget including personnel; equipment maintenance and support; licensing; utilities and other facility-related costs; debt service on bonds; equipment and technology replacement	Permanent 3/8-cent sales tax dedicated to 911 & Emergency Management services	2015-2016; fully built-out operating budget expected in 2018
<u>\$ 13,320,000</u>	<u>10,000,000</u>	<u>23,320,000</u>	<u>\$ 9,000,000</u>			
<u>\$ -</u>	<u>1,200,000</u>	<u>1,200,000</u>	<u>\$ 75,000</u>	Annual operating costs consist of non-personnel costs such as utilities, maintenance agreements, and software licenses	Permanent 3/8-cent 911/ Emergency Management sales tax	2017-2018

* Unused amounts will be returned to the 911/EM Sales Tax Fund and used for future radio and technology needs.

<u>Funding Source</u> <u>Residual Assets in</u> <u>Fund 450- General</u> <u>Capital Fund *</u>	<u>Estimated Annual Operating Impact</u>			
	<u>Estimated</u> <u>Cost</u>	<u>Description</u>	<u>Funding</u> <u>Source</u>	<u>Year of</u> <u>Fiscal</u> <u>Impact</u>
<u>\$ 420,000</u>	N/A	No impact expected to the annual operating budget.	N/A	N/A

Capital Projects

Summary of Capital Project Funds

Capital Project Fund Name	Purpose	Status as of the Budget Year	Projected Fund Balance at December 31st
General Capital Fund	This fund accounts for non-curring resources that have been set-aside by the County Commission for future capital project needs for County statutory operations.	Residual assets to be used for a fiscal year 2017 data cable replacement project.	\$ -
One-Fifth Cent Sales Tax Capital Project Fund	This fund accounted for the three-year sales tax authorized by voters for the Courthouse Expansion project.	The fund was closed-out in 2015 with residual assets transferred to the General Capital Fund.	\$ -
IV-D/ Law Office Remodel Capital Project Fund	This fund accounted for the insurance proceeds resulting from a 2013 fire loss and the resulting restoration expeditures. Insurance proceeds are typically accounted for within the General fund but due to the magnitude of this loss, a capital project fund was used.	The fund was closed-out in 2015 with residual assets transferred to the General Fund.	\$ -
Emergency Communciations Center Capital Project Fund	This fund accounts for the design, construction and technology costs associated with the new Emergency Communications Center which will house 911 and Emergency Mangement Operations.	Construction is expected to conclude in 2016. Any residual assets in the fund will be transferred to the 911/Emergency Mangement Sales Tax Fund (a special revenue fund).	N/A

2018 Budget Supplemental Requests

Fund Type	Fund	Fund Name	Request	Proposed
General	100	General	1,614,147	1,234,672
Special Revenue	201	Assessment Fund	88,295	88,295
	203	Domestic Violence	-	-
	204	Road & Bridge	1,848,264	1,847,364
	208	R&B Road Sales Tax	-	-
	210	Local Law Enforcement Grant	-	-
	211	Collector Tax Maintenance	25,000	25,000
	212	Fairground Maintenance	-	-
	213	Community Health/Medical	-	-
	215	BOCO Fairgrounds Regional Rec District	-	-
	216	Community Children's Services	2,177	2,177
	230	Election Services	-	-
	231	Federal HAVA Election	-	-
	232	Election Equipment Replacement	-	-
	250	Sheriff Forfeiture	-	-
	251	Sheriff Training	-	-
	252	Public Safety Citizen Contribution	-	-
	253	Local Law Enforcement Grant	-	-
	254	Sheriff Civil Charges	-	-
	255	Sheriff Revolving	-	-
	256	Inmate Security	-	-
	257	Sheriff K9 Operations	18,562	18,562
	260	PA Training	-	-
	261	PA Tax Collection	-	-
	262	PA Contingency	-	-
	264	PA Forfeiture	-	-
	265	PA Admin Handling Cost	-	-
	270	911/Emergency Management Sales Tax	2,982,308	2,944,058
	280	Record Preservation	-	-
	282	Family Services & Justice	-	-
	283	Circuit Drug Court	-	-
	285	Administration of Justice	-	-
	286	Circuit Clerk Garnishment Fee	-	-
	290	Law Enforcement Services	745,989	574,604
		Total	5,710,595	5,500,060
Debt Service	303	Gov Bldg 93 Series Dbt Svc Rsv	-	-
	305	2010 Series Special Obligation Bonds	-	-
	306	2015 Series Special Obligation Bonds ECC	-	-
	387	2008 Series GO Bonds - Sewer NID	-	-
	388	2010A Series GO Bonds - Sewer NID	-	-
	389	2010 GO Bonds - Sewer NID DNR	-	-
	390	2010A Series GO Bonds - Sewer NID	-	-
	392	2010 GO Bonds - Sewer NID Non-DNR	-	-
	393	2016 GO Bonds - Sewer NID	-	-
		Total	-	-
		Total - All Governmental Funds Combined	7,324,742	6,734,732

2018 Budget Supplemental Requests (con't)

Internal Service	600	Self Insured Health Plan	-	-
	601	Self Insured Dental Plan	-	-
	602	Self Insured Workers' Comp	-	-
	610	Facilities & Grounds	115,047	95,097
	620	Bldg/Grnd Capital R & R	121,950	41,950
	621	Building Utilities	-	-
	622	Capital R & R - Family Health Center	-	-
	623	Capital R & R - BC Health Dept	-	-
	624	Capital R & R - Public Works	-	-
	625	Capital R & R - ECC	-	-
		Total	<u>236,997</u>	<u>137,047</u>
		Grand Total	<u><u>7,561,739</u></u>	<u><u>6,871,779</u></u>

1110 AUDITOR

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	TEMPORARY STAFF: ERP-RELATED TESTING, ETC. 10100 SALARIES & WAGES		10,000	10,000	0		10,000
10	TEMPORARY STAFF: ERP-RELATED TESTING, ETC. 10200 FICA		765	765	0		765
10	TEMPORARY STAFF: ERP-RELATED TESTING, ETC. 10400 WORKERS COMP		20	20	0		20
REQUEST NUMBER 10 TOTAL		**PROPOSED**		10,785	0	10,785	10,785
90	ADDITIONAL STAFF- POST ERP PROJECT 10100 SALARIES & WAGES		0	0	0		0
REQUEST NUMBER 90 TOTAL				0	0	0	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				10,785	0	10,785	10,785

1115 HUMAN RESOURCES & RISK MGMT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	SUPERVISORS TRAINING FROM MTI 71100 OUTSIDE SERVICES	3	1,800	5,400	0		5,400
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		5,400	0	5,400	5,400
2	MISSOURI TRAINING INSTITUTE COURSE FOR HR STAFF 37210 TRAINING/SCHOOLS	3	300	0	900		900
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		0	900	900	900
3	REFERRAL AWARD 85700 RECRUITMENT/RELOCATION EXPENSE	6	95	0	570		570
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		0	570	570	570
4	INTL FOUNDATION OF EMPLOYEE BENEFITS PLANS 37000 DUES & PROF CERTIFCTN/LICENSE	1	325	0	325		325
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		0	325	325	325
5	TOTAL COMPENSATION STATEMENTS 71100 OUTSIDE SERVICES	475	2	950	0		950
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		950	0	950	950
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				6,350	1,795	8,145	8,145

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1121 COUNTY COMMISSION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	CITIZENS GUIDE TO BOCO GOVERNMENT-DISTRIBUTION 22000 POSTAGE	1	1,000	0	1,000		0
10	CITIZENS GUIDE TO BOCO GOVERNMENT-PRINTING 23001 PRINTING	1	12,000	0	12,000		0
10	CITIZENS GUIDE TO BOCO GOVERNMENT-DESIGN COSTS 71101 PROFESSIONAL SERVICES	1	1,500	0	1,500		0
10	CITIZENS GUIDE TO BOCO GOVERNMENT-PHOTOGRAPHY 71101 PROFESSIONAL SERVICES	1	1,000	0	1,000		0
10	CITIZENS GUIDE TO BOCO GOVERNMENT-WRITING/EDITING 71101 PROFESSIONAL SERVICES	1	2,500	0	2,500		0
REQUEST NUMBER 10 TOTAL				0	18,000	18,000	0
20	BOCO GOVT 101 SEMINAR FOR LOCAL MEDIA-SUPPLIES 23000 OFFICE SUPPLIES	1	150	0	150		0
20	BOCO GOVT 101 SEMINAR FOR LOCAL MEDIA-INVITATIONS 23001 PRINTING	1	50	0	50		0
20	BOCO GOVT 101 SEMINAR FOR LOCAL MEDIA-REFRESHMENTS 84010 RECEPTION/MEETINGS	1	300	0	300		0
REQUEST NUMBER 20 TOTAL				0	500	500	0
30	MONTHLY ENEWSLETTER (INTERNAL) MONTHLY SOFTWARE 91302 COMPUTER SOFTWARE	12	250	0	3,000		0
REQUEST NUMBER 30 TOTAL				0	3,000	3,000	0
40	BOCO AMBASSADORS PROGRAM-SUPPLIES 23000 OFFICE SUPPLIES	1	600	0	600		0
40	BOCO AMBASSADORS PROGRAM-TSHIRTS 23300 UNIFORMS	1	1,200	0	1,200		0
40	BOCO AMBASSADORS PROGRAM-REFRESHMENTS 84010 RECEPTION/MEETINGS	1	600	0	600		0

1121 COUNTY COMMISSION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 40 TOTAL			0	2,400	2,400	0
50	MEDIA TRAINING FOR ELECTEDS AND DIRECTORS 71101 PROFESSIONAL SERVICES	1	2,500	0	2,500		0
	REQUEST NUMBER 50 TOTAL			0	2,500	2,500	0
60	COUNTY CARAVAN-MATERIALS 23000 OFFICE SUPPLIES	1	250	0	250		0
60	COUNTY CARAVAN-TRANSPORTATION 37220 TRAVEL (AIRFARE, MILEAGE, ETC)	1	1,500	0	1,500		0
60	COUNTY CARAVAN-MEALS/REFRESHMENTS 84010 RECEPTION/MEETINGS	1	750	0	750		0
60	COUNTY CARAVAN-ADVERTISING 84300 ADVERTISING	1	1,000	0	1,000		0
	REQUEST NUMBER 60 TOTAL			0	3,500	3,500	0
70	COMMUNICATIONS SPECIALIST 86850 CONTINGENCY	1	40,000	0	40,000		0
	REQUEST NUMBER 70 TOTAL			0	40,000	40,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	69,900	69,900	0

1132 ELECTION & REGISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	INTERN SALARY 10100 SALARIES & WAGES	2	2,436	0	4,872		4,872
10	INTERN FICA 10200 FICA	2	186	0	372		372
10	INTERN WORKERS COMP 10400 WORKERS COMP	2	4	0	8		8
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	5,252	5,252	5,252
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	5,252	5,252	5,252

1160 RECORDER

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	36" VARIDESK STAND-UP STATION 91100 FURNITURE AND FIXTURES	3	500	1,500	0		0
REQUEST NUMBER 1 TOTAL				1,500	0	1,500	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,500	0	1,500	0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	ALL-UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		10,000	10,000	0		10,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
101	SD-NETWORK SWITCHES 92301 REPLC COMPUTER HDWR	4	2,590	10,360	0		10,360
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		10,360	0	10,360	10,360
102	IT-SUPPORT - SMS GATEWAY / MODEM 91301 COMPUTER HARDWARE		2,000	2,000	0		2,000
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
103	IT-SUPPORT - KIWI SYSLOG SERVER SOFTWARE 91302 COMPUTER SOFTWARE		300	300	0		300
	REQUEST NUMBER 103 TOTAL	**PROPOSED**		300	0	300	300
301	ALL-BOONE COUNTY SYSTEMS - EXPANDING BACKUP SYSTEM 91301 COMPUTER HARDWARE		12,000	12,000	0		12,000
	REQUEST NUMBER 301 TOTAL	**PROPOSED**		12,000	0	12,000	12,000
501	AD-MULTI STAFF - VISIO SUBSCRIPTION 23050 OTHER SUPPLIES	5	113	565	0		565
501	ECC-IT-BOOS & HAHN - VISIO SUBSCRIPTION(2703 \$226) 23050 OTHER SUPPLIES		0	0	0		0
501	IT-MULTI STAFF - VISIO SUBSCRIPTION 23050 OTHER SUPPLIES	6	113	678	0		678

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1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
501	JC-CHAD MARTIN - VISIO SUBSCRIPTION (2703 \$113) 23050 OTHER SUPPLIES		0	0	0		0
501	PW-JANE TELANDER - VISIO SUBSCRIPTION (2040 \$113) 23050 OTHER SUPPLIES		0	0	0		0
501	SD-KEITH HOSKINS - VISIO SUBSCRIPTION 23050 OTHER SUPPLIES	1	113	113	0		113
REQUEST NUMBER 501 TOTAL		**PROPOSED**		1,356	0	1,356	1,356
502	AS-ASSESSOR - GIS WEBMAP SERVER (2010 \$15000) 92301 REPLC COMPUTER HDWR		0	0	0		0
REQUEST NUMBER 502 TOTAL		**PROPOSED**		0	0	0	0
503	AD-CARYN GINTER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	AD-HEATHER ACTON - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	AD-JASON GIBSON - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	AS-CAROLYN REDDIN - PC (2010 \$820) 92301 REPLC COMPUTER HDWR		0	0	0		0
503	AS-LOUTISHA GLASGOW - PC (2010 \$820) 92301 REPLC COMPUTER HDWR		0	0	0		0
503	AS-PETER SCHMIDT - PC (2010 \$820) 92301 REPLC COMPUTER HDWR		0	0	0		0
503	AS-TOM SCHAUWECKER - PC (2010 \$820) 92301 REPLC COMPUTER HDWR		0	0	0		0
503	CK-DIANE BUCHMANN - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CK-GARY ROBERTS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CK-GARY ROBERTS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	CK-KEVIN KALIS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CK-NANCY RAY - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CK-TAMMY TURNER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CM-MICHELE HALL - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CM-OWENETTA MURRAY - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CS-BARB MORRIS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CS-NICOLE THALL - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	CS-STEPHEN GUNN - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	DC-CHIEF ENGINEER - PC 92301 REPLC COMPUTER HDWR	(2045	\$820)	0	0	0	0
503	DC-MULTI USER / PROJECTOR - PC 92301 REPLC COMPUTER HDWR	(2045	\$820)	0	0	0	0
503	HR-ANGELA WEHMEYER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	HR-JENNA REDEL - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	IT-BRIAN KEMP - PC 92301 REPLC COMPUTER HDWR		1,200	1,200	0		1,200
503	IT-CONNIE SHEPP - PC 92301 REPLC COMPUTER HDWR		1,200	1,200	0		1,200
503	IT-JAMES BARNES - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	IT-TRUDY FISHER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	LC-DEBORAH SPRAGUE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-ANGELA LOFTIN - PC 92301 REPLC COMPUTER HDWR		820	820	0		820

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	PA-BILL HAWS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-BONNIE ADKINS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-BRANDY MAIER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-CASSANDRA ROGERS - 23" MONITOR 92301 REPLC COMPUTER HDWR	2	200	400	0		400
503	PA-CECILY DALLER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-DAN KNIGHT - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-ELIZABETH TRUE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-ELLEN STRAUTMAN - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-ELLEN STRAUTMAN - 23" MONITOR 92301 REPLC COMPUTER HDWR	2	200	400	0		400
503	PA-JESSICA CALDERA - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-JESSICA WATSON - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-JOY MADOLE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-LINDA CONZ - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-MARK KOCH - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-MARK SKJEI - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-MERILEE CROCKETT - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-STEPHANIE MORRELL - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PA-TRACY GONZALEZ - PC 92301 REPLC COMPUTER HDWR		820	820	0		820

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	PA-TRACY SKAGGS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PU-DAVE EAGLE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PU-DAVE EAGLE - 23" MONITOR 92301 REPLC COMPUTER HDWR		200	200	0		200
503	PU-MELINDA BOBBITT - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PU-ROBERT WILSON - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PUB-GINGER SCALISE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PUB-JANIE HAYDEN - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PUB-JOHANNA SICKLER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PUB-NANCY BOHANNON - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PUB-REBECCA SCOTT - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	PW-BRYAN BOYCE - PC 92301 REPLC COMPUTER HDWR	(2040 \$820)	0	0	0		0
503	PW-CHRIS JENNINGS - PC 92301 REPLC COMPUTER HDWR	(2040 \$820)	0	0	0		0
503	PW-DARREN KIMBREL - PC 92301 REPLC COMPUTER HDWR	(2040 \$820)	0	0	0		0
503	PW-GREG EDINGTON - PC 92301 REPLC COMPUTER HDWR	(2040 \$820)	0	0	0		0
503	PW-JANE TELANDER - PC 92301 REPLC COMPUTER HDWR	(2040 \$820)	0	0	0		0
503	PW-MARGARET GREEN - PC 92301 REPLC COMPUTER HDWR	(2040 \$820)	0	0	0		0
503	PW-MECHANIC SHOP - PC 92301 REPLC COMPUTER HDWR	(2040 \$820)	0	0	0		0
503	RC-ELIZABETH STRATMAN - PC 92301 REPLC COMPUTER HDWR	(2800 \$820)	0	0	0		0

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	RC-JORDEN PHILLIPS - PC 92301 REPLC COMPUTER HDWR	(2800 \$820)	0	0	0	0	0
503	RC-KAREN JOHNSON - PC 92301 REPLC COMPUTER HDWR	(2800 \$820)	0	0	0	0	0
503	RC-LISA BALLENGER - PC 92301 REPLC COMPUTER HDWR	(2800 \$820)	0	0	0	0	0
503	RC-MELISSA GASH - PC 92301 REPLC COMPUTER HDWR	(2800 \$820)	0	0	0	0	0
503	RC-NORA DIETZEL - PC 92301 REPLC COMPUTER HDWR	(2800 \$820)	0	0	0	0	0
503	RC-VICKI GILPIN - PC 92301 REPLC COMPUTER HDWR	(2800 \$820)	0	0	0	0	0
503	RM-CHRISTINA CRANE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	RM-DARIN RATERMANN - 23" MONITOR 92301 REPLC COMPUTER HDWR		200	200	0		200
503	RM-GARY CRAPENHOFT - 23" MONITOR 92301 REPLC COMPUTER HDWR		200	200	0		200
503	RM-JAMES CANON - 23" MONITOR 92301 REPLC COMPUTER HDWR		200	200	0		200
503	RM-PAULA EVANS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	RM-TAYLOR ACTON - 23" MONITOR 92301 REPLC COMPUTER HDWR		200	200	0		200
503	RM-THAD YONKE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	RM-URIAH MACH - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-APOD - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-APOD - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-BPOD - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-CHRIS LESTER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	SD-CPOD - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-CYBER CRIME (2) - 23" MONITOR 92301 REPLC COMPUTER HDWR	(1253	\$400)	0	0	0	0
503	SD-DAVID ALEXANDER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-DETECTIVES (3) - 23" MONITOR 92301 REPLC COMPUTER HDWR	3	200	600	0		600
503	SD-DPOD - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-DWAYNE CAREY - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-GREG VANDEGRIFFE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-HEATH CHINN - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-LEASA QUICK - 23" MONITOR 92301 REPLC COMPUTER HDWR	2	200	400	0		400
503	SD-MARANDA HARRISON - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-MULTI / INFO CENTER 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-MULTI / TRANSPORT - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-NINA TURNER - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-SQUAD ROOM - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-SQUAD ROOM - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-SQUAD ROOM - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-TARA STRAIN - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-TONY PERKINS - PC 92301 REPLC COMPUTER HDWR		820	820	0		820

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	SD-TRAFFIC - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-TRAINING ROOM - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SD-WARRANT DESK - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	SW-THERESA THOMAS - PC 92301 REPLC COMPUTER HDWR	(2046/1725 \$820)	0	0	0		0
503	TR-CAROLINE KOBE - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
503	TR-CHRISTY JOHNSON - PC 92301 REPLC COMPUTER HDWR		820	820	0		820
REQUEST NUMBER 503 TOTAL				**PROPOSED**		65,060	65,060
504	CO-COLLECTOR'S OFFICE - COLOR LASER PRINTER 92301 REPLC COMPUTER HDWR		1,500	1,500	0		1,500
504	PW-HALLSVILLE - PRINTER/SCANNER 92301 REPLC COMPUTER HDWR	(2040 \$850)	0	0	0		0
504	PW-SHOP - PRINTER 92301 REPLC COMPUTER HDWR	(2040 \$850)	0	0	0		0
504	SD-CIVIL PROCESSING AREA - MONO LASER PRINTER 92301 REPLC COMPUTER HDWR		2,000	2,000	0		2,000
504	SD-LEASA QUICK - MONO LASER PRINTER 92301 REPLC COMPUTER HDWR		850	850	0		850
504	SD-RECORDS AREA - MONO LASER PRINTER 92301 REPLC COMPUTER HDWR	2	850	1,700	0		1,700
504	SD-TRACY PERKINS - COLOR LASER PRINTER 92301 REPLC COMPUTER HDWR	(1253 \$1500)	0	0	0		0
REQUEST NUMBER 504 TOTAL				**PROPOSED**		6,050	6,050
506	IT-BRIAN KEMP - LAPTOP 92301 REPLC COMPUTER HDWR		1,800	1,800	0		1,800

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
506	IT-IT INVENTORY/TESTING - IPAD 92301 REPLC COMPUTER HDWR		900	900	0		900
506	SD-CAPTAINS - LAPTOP 92301 REPLC COMPUTER HDWR	2	1,800	3,600	0		3,600
REQUEST NUMBER 506 TOTAL		**PROPOSED**		6,300	0	6,300	6,300
507	AS-STAFF - WIDE FORMAT GIS PLOTTER (2010 \$10000) 92301 REPLC COMPUTER HDWR		0	0	0		0
507	IT-ARON GISH - PORTABLE PROJECTOR 92301 REPLC COMPUTER HDWR		1,200	1,200	0		1,200
507	IT-MULTI USER/LOANER - PORTABLE PROJECTOR 92301 REPLC COMPUTER HDWR	2	1,200	2,400	0		2,400
507	PA-ANGELA LOFTIN - DESKTOP SCANNER 92301 REPLC COMPUTER HDWR		1,275	1,275	0		1,275
507	PA-BRITTNEY WILHITE - DESKTOP SCANNER 92301 REPLC COMPUTER HDWR		1,275	1,275	0		1,275
507	PUB-MULTI USER - DESKTOP SCANNER 92301 REPLC COMPUTER HDWR		1,275	1,275	0		1,275
REQUEST NUMBER 507 TOTAL		**PROPOSED**		7,425	0	7,425	7,425
701	PA-WITNESS LOCATION INVESTIGATOR - MDT 91301 COMPUTER HARDWARE		0	0	0		0
701	PW-DATA COLLECTORS - IPAD (6) (2040 \$3300) 91301 COMPUTER HARDWARE		0	0	0		0
701	RM-PLANNER - IPAD 91301 COMPUTER HARDWARE		900	900	0		900
REQUEST NUMBER 701 TOTAL		**PROPOSED**		900	0	900	900
702	PW-MOBILEIRON (6 IPADS) (2040 \$360) 48050 CELLULAR/MOBILE DEVICE SERVICE		0	0	0		0

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
702	PU-STAFF - ELECTRONIC PURCHASING SYSTEM 86850 CONTINGENCY		0	0	0	0	0
702	CMS-STAFF - ADOBE ACROBAT PROF (4) (1420 \$231) 91302 COMPUTER SOFTWARE		0	0	0	0	0
702	CMS-STAFF - ADOBE ACROBAT PROF (4) (2160 \$469) 91302 COMPUTER SOFTWARE		0	0	0	0	0
702	OEM-ELIZABETH/JORDAN - ADOBE CREATIVE SUITE (2) 91302 COMPUTER SOFTWARE		0	0	0	0	0
702	PA-ASSISTANT PROSECUTORS - ADOBE ACROBAT PROF (13) 91302 COMPUTER SOFTWARE		2,275	2,275	0	2,275	2,275
702	PA-WITNESS LOCATION INVESTIGATOR - REMOTE ACCESS 91302 COMPUTER SOFTWARE		400	400	0	400	400
702	PU-STAFF - DOCUSIGN 91302 COMPUTER SOFTWARE		1,500	1,500	0	1,500	1,500
702	PU-STAFF - SURETY 2000 (ONLINE BID BOND PROCESSING) 91302 COMPUTER SOFTWARE		550	550	0	550	550
702	PUB-ADOBE ACROBAT STANDARD 91302 COMPUTER SOFTWARE	3	275	825	0	825	825
702	PW-5 ADDITONAL SEATS - CARTEGRAPH OMS (2040 \$2500) 91302 COMPUTER SOFTWARE		0	0	0	0	0
702	SD-RECORDS STAFF - ADOBE ACROBAT PROF (7) 91302 COMPUTER SOFTWARE	7	175	1,225	0	1,225	1,225
REQUEST NUMBER 702 TOTAL		**PROPOSED**		6,775	0	6,775	6,775
703	IT-WEB DEVELOPER - CAMERA 91300 MACHINERY & EQUIPMENT		950	950	0	950	950
703	BCJC-PRESS ROOM - PROJECTOR SCREEN PORTABLE 91301 COMPUTER HARDWARE		0	0	0	0	0
703	BCJC-PRESS ROOM - SHORT THROW PORTABLE PROJECTOR 91301 COMPUTER HARDWARE		0	0	0	0	0
703	CMS-CONFERENCE ROOM - OVERHEAD PROJECTOR (1420) 91301 COMPUTER HARDWARE		0	0	0	0	0
703	CMS-CONFERENCE ROOM - OVERHEAD PROJECTOR (2160) 91301 COMPUTER HARDWARE		0	0	0	0	0

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
703	CMS-CONFERENCE ROOM - PC MINI 91301 COMPUTER HARDWARE	(1420	\$248)	0	0	0	0
703	CMS-CONFERENCE ROOM - PC MINI 91301 COMPUTER HARDWARE	(2160	\$502)	0	0	0	0
703	LC-CJ DYKHOUSE - DESKTOP SCANNER 91301 COMPUTER HARDWARE			1,275	1,275	0	1,275
703	OEM/SD-STAFF-MOBILE GIS WORKSTATION 91301 COMPUTER HARDWARE	(1176	\$1250)	0	0	0	0
703	OEM/SD-STAFF-MOBILE GIS WORKSTATION 91301 COMPUTER HARDWARE	(2703	\$2250)	0	0	0	0
703	PA-MULTI USER - 23" MONITOR 91301 COMPUTER HARDWARE	1	200	200	0	0	200
703	PU-DAVE EAGLE - 23" MONITOR (ADD 2ND MONITOR) 91301 COMPUTER HARDWARE		200	200	0	0	200
703	RM-CHRIS CRANE - DESKTOP SCANNER (HIGH VOLUME) 91301 COMPUTER HARDWARE		4,000	4,000	0	0	4,000
703	SD-CYBER CRIME (2) - 23" MONITOR (ADD 2ND MONITOR) 91301 COMPUTER HARDWARE	2	200	400	0	0	400
703	SD-DETECTIVES (3) - 23" MONITOR (ADD 2ND MONITOR) 91301 COMPUTER HARDWARE	3	200	600	0	0	600
703	SD-INMATE ACCOUNTS - PC & MONITORS 91301 COMPUTER HARDWARE		1,150	1,150	0	0	1,150
703	SD-SQUAD ROOM - LARGE MONITOR W/WALL MOUNT 91301 COMPUTER HARDWARE		800	800	0	0	800
703	SD-SQUAD ROOM - WINDOWS 10 PC 91301 COMPUTER HARDWARE		820	820	0	0	820
REQUEST NUMBER 703 TOTAL				10,395	0	10,395	10,395
				PROPOSED			
704	OEM-STAFF - EOC SERVERS (WEBEOC) (3) (2703 \$37,000) 91301 COMPUTER HARDWARE		0	0	0	0	0
704	OEM/SD-STAFF-DRONE (M210 QUAD COPTER) (1176 \$20,000) 91301 COMPUTER HARDWARE		0	0	0	0	0
704	OEM/SD-STAFF-DRONE (M210 QUAD COPTER) (2703 \$36,000) 91301 COMPUTER HARDWARE		0	0	0	0	0

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
704	OEM-STAFF - EOC OPERATIONAL SOFTWARE (WEBEOC) 91302 COMPUTER SOFTWARE		0	0	0		0
REQUEST NUMBER 704 TOTAL				0	0	0	0
802	PUB-PUBLIC ADMIN DEPUTY - ADOBE ACROBAT PRO 23050 OTHER SUPPLIES		170	170	0		170
802	PUB-PUBLIC ADMIN DEPUTY - ANTIVIRUS SOFTWARE 23050 OTHER SUPPLIES		55	55	0		55
802	PUB-PUBLIC ADMIN DEPUTY - NETWORK SEAT 23050 OTHER SUPPLIES		40	40	0		40
802	PUB-PUBLIC ADMIN DEPUTY - OFFICE 365 23050 OTHER SUPPLIES		205	205	0		205
802	PUB-PUBLIC ADMIN DEPUTY-PUB ADMIN SOFTWARE 23050 OTHER SUPPLIES		700	700	0		700
802	PUB-PUBLIC ADMIN DEPUTY - DESKTOP SCANNER 91301 COMPUTER HARDWARE		1,275	1,275	0		1,275
802	PUB-PUBLIC ADMIN DEPUTY - MONITOR 23" 91301 COMPUTER HARDWARE		400	400	0		400
802	PUB-PUBLIC ADMIN DEPUTY - PC (WINDOWS 10) 91301 COMPUTER HARDWARE		820	820	0		820
802	PUB-PUBLIC ADMIN DEPUTY-MONO LASER PRINTER 91301 COMPUTER HARDWARE		800	800	0		800
REQUEST NUMBER 802 TOTAL				**PROPOSED**	4,465	0	4,465
803	VR-ELECTION INTERN - NETWORK SEAT (2) 23050 OTHER SUPPLIES		80	80	0		80
803	VR-ELECTION INTERN - OFFICE 365 (2) 23050 OTHER SUPPLIES		410	410	0		410
REQUEST NUMBER 803 TOTAL				**PROPOSED**	490	0	490
804	SD-EVIDENCE CUSTODIAN - ANTIVIRUS SOFTWARE 23050 OTHER SUPPLIES		55	55	0		55

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
804	SD-EVIDENCE CUSTODIAN - NETWORK SEAT 23050 OTHER SUPPLIES		40	40	0		40
804	SD-EVIDENCE CUSTODIAN - OFFICE 365 23050 OTHER SUPPLIES		205	205	0		205
804	SD-EVIDENCE CUSTODIAN - DESKTOP SCANNER 91301 COMPUTER HARDWARE		1,275	1,275	0		1,275
804	SD-EVIDENCE CUSTODIAN - EVIDENCE SCANNER 91301 COMPUTER HARDWARE		2,500	2,500	0		2,500
804	SD-EVIDENCE CUSTODIAN - MONITOR 23" (2) 91301 COMPUTER HARDWARE		400	400	0		400
804	SD-EVIDENCE CUSTODIAN - MONO LASER PRINTER 91301 COMPUTER HARDWARE		800	800	0		800
804	SD-EVIDENCE CUSTODIAN - PC (WINDOWS 10) 91301 COMPUTER HARDWARE		820	820	0		820
	REQUEST NUMBER 804 TOTAL			<u>6,095</u>	<u>0</u>	<u>6,095</u>	<u>6,095</u>
				PROPOSED			
805	SD-INVESTIGATOR - ANTIVIRUS SOFTWARE 23050 OTHER SUPPLIES	(\$55)	0	0	0		0
805	SD-INVESTIGATOR - NETWORK SEAT 23050 OTHER SUPPLIES	(\$40)	0	0	0		0
805	SD-INVESTIGATOR - OFFICE 365 23050 OTHER SUPPLIES	(\$205)	0	0	0		0
805	SD-INVESTIGATOR - MONITOR 23" (2) 91301 COMPUTER HARDWARE	(\$400)	0	0	0		0
805	SD-INVESTIGATOR - PC (WINDOWS 10) 91301 COMPUTER HARDWARE	(\$820)	0	0	0		0
	REQUEST NUMBER 805 TOTAL			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
806	SD-SHERIFF DEPUTY - ANTIVIRUS SOFTWARE 23050 OTHER SUPPLIES	(\$55)	0	0	0		0
806	SD-SHERIFF DEPUTY - NETWORK SEAT (2) 23050 OTHER SUPPLIES	(\$80)	0	0	0		0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
806	SD-SHERIFF DEPUTY - OFFICE 365 (2) 23050 OTHER SUPPLIES	(\$410)	0	0	0	0	0
806	SD-DEPUTY SHERIFF - PC (WINDOWS 10) 91301 COMPUTER HARDWARE	(\$820)	0	0	0	0	0
806	SD-SHERIFF DEPUTY - E-TICKETING 91301 COMPUTER HARDWARE	(\$1000)	0	0	0	0	0
806	SD-SHERIFF DEPUTY - MDT (2) 91301 COMPUTER HARDWARE	(\$8600)	0	0	0	0	0
806	SD-SHERIFF DEPUTY - MONITOR 23" 91301 COMPUTER HARDWARE	(\$200)	0	0	0	0	0
REQUEST NUMBER 806 TOTAL				0	0	0	0
807	PA-ASSISTANT PA - ADOBE ACROBAT 23050 OTHER SUPPLIES		170	170	0		170
807	PA-ASSISTANT PA - ANTIVIRUS SOFTWARE 23050 OTHER SUPPLIES		55	55	0		55
807	PA-ASSISTANT PA - KARPEL LIC DEPT 2905 23050 OTHER SUPPLIES	(\$1850)	0	0	0		0
807	PA-ASSISTANT PA - NETWORK SEAT 23050 OTHER SUPPLIES		40	40	0		40
807	PA-ASSISTANT PA - OFFICE 365 23050 OTHER SUPPLIES		205	205	0		205
807	PA-ASSISTANT PA - KARPEL MAINTENANCE 2905 70050 SOFTWARE SERVICE CONTRACT	(\$450)	0	0	0		0
807	PA-ASSISTANT PA - LAPTOP 91301 COMPUTER HARDWARE		1,800	1,800	0		1,800
807	PA-ASSISTANT PA - MONITOR 23" (2) 91301 COMPUTER HARDWARE		400	400	0		400
807	PA-ASSISTANT PA - PC (WINDOWS 10) 91301 COMPUTER HARDWARE		820	820	0		820
REQUEST NUMBER 807 TOTAL				3,490	0	3,490	3,490
				PROPOSED			
901	IT-ALL BOONE COUNTY OFFICES - NETWORK SWITCHES 91301 COMPUTER HARDWARE		130,000	130,000	0		130,000

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
901	AS-STAFF - PHONE SYS REPLACEMENT 92301 REPLC COMPUTER HDWR	(2010)	0	0	0	0	0
901	CM-STAFF - PHONE SYS REPLACEMENT 92301 REPLC COMPUTER HDWR	(1420/2160)	0	0	0	0	0
901	CMS-STAFF - PHONE SYS REPLACEMENT 92301 REPLC COMPUTER HDWR	(1263)	0	0	0	0	0
901	DC-STAFF - PHONE SYS REPLACEMENT 92301 REPLC COMPUTER HDWR	(2045)	0	0	0	0	0
901	FM-STAFF - PHONE SYS REPLACEMENT 92301 REPLC COMPUTER HDWR	(6100)	0	0	0	0	0
901	IT-ALL BOONE COUNTY OFFICES -PHONE SYS REPLACEMENT 92301 REPLC COMPUTER HDWR		420,000	420,000	0	420,000	420,000
901	PW-STAFF - PHONE SYS REPLACEMENT 92301 REPLC COMPUTER HDWR	(2040)	0	0	0	0	0
901	SW-STAFF - PHONE SYS REPLACEMENT 92301 REPLC COMPUTER HDWR	(1725/2046)	0	0	0	0	0
REQUEST NUMBER 901 TOTAL		**PROPOSED**		550,000	0	550,000	550,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				703,461	0	703,461	703,461

1171 FACILITIES SECURITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>	
801	ITSEC-SECURITY CABLING (DOORS) 23850 MINOR EQUIP & TOOLS (<\$1000)		625	625	0		625	
801	COURTM-ADD 2 DOORS AND ADD 2 RIFLE LOCKERS 91100 FURNITURE AND FIXTURES		2,600	2,600	0		2,600	
801	COURTM-ONE RIFLE LOCKER 91100 FURNITURE AND FIXTURES		925	925	0		925	
801	SEC-TREVOR - OFFICE FURNITURE 91100 FURNITURE AND FIXTURES		4,800	4,800	0		4,800	
801	FM-ADD CARD ACCESS TO ANNEX BASEMENT 91300 MACHINERY & EQUIPMENT		1,300	1,300	0		1,300	
801	SD-ADD PIN PAD READERS TO EVIDENCE AREAS 91300 MACHINERY & EQUIPMENT	3	375	1,125	0		1,125	
801	SD-36 CAMERAS/INSTALLATION 91300 MACHINERY & EQUIPMENT		65,000	65,000	0		65,000	
801	ITSEC-WALL MOUNTED MONITOR/PC 91301 COMPUTER HARDWARE		1,600	1,600	0		1,600	
801	ITSEC-WALL MOUNTED MONITOR/PC 91301 COMPUTER HARDWARE		1,600	1,600	0		1,600	
801	SD-CAMERA NETWORK CABLING 91301 COMPUTER HARDWARE		7,700	7,700	0		7,700	
801	SD-CAMERA NETWORK SWITCHES 91301 COMPUTER HARDWARE		11,000	11,000	0		11,000	
801	BCJC-ALLOW ALARM TO BE CONTROLLED BY ACCESS CARD 92300 REPLCMENT MACH & EQUIP		0	0	0		0	
801	CO-REPLACE CAMERA INSIDE CO OFFICE 92300 REPLCMENT MACH & EQUIP	5	685	3,425	0		3,425	
801	ITSEC-REPLACE CAMERA WITH CLEARER CAMERA 92300 REPLCMENT MACH & EQUIP		880	880	0		880	
REQUEST NUMBER 801 TOTAL				**PROPOSED**	102,580	0	102,580	102,580
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST					102,580	0	102,580	102,580

1176 GIS - COUNTY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
704	ALL OF OEM/SHERIFF - DRONE (M210 QUAD COPTER)		20,000	20,000	0		0
	91301 COMPUTER HARDWARE						

1176 GIS - COUNTY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
704	OEM/SHERIFF - MOBILE GIS WORKSTATION (DRONE)		1,250	1,250	0		0
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 704 TOTAL			21,250	0	21,250	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			21,250	0	21,250	0

1190 NON-DEPARTMENTAL

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
2	REMODEL OFFC-FOR NEW PROSECUTING ATTNY (1261) 92200 REPLACEMENT BLDGS & IMPRV		12,000	12,000	0		12,000
REQUEST NUMBER	2 TOTAL			12,000	0	12,000	12,000
				12,000	0	12,000	12,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			12,000	0	12,000	12,000

1194 MAIL SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
507	MAIL INSERTER MACHINE 92300 REPLCMENT MACH & EQUIP		25,000	25,000	0		25,000
507	MAIL INSERTER MACHINE (2010 \$25000) 92300 REPLCMENT MACH & EQUIP		0	0	0		0
507	MAIL INSERTER MACHINE (2110 \$25000) 92300 REPLCMENT MACH & EQUIP		0	0	0		0
REQUEST NUMBER 507 TOTAL		**PROPOSED**		25,000	0	25,000	25,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				25,000	0	25,000	25,000

1200 PUBLIC ADMINISTRATOR

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	SALARY & WAGES 10100 SALARIES & WAGES	1	39,582	0	39,582		39,582
1	FICA 10200 FICA	1	3,028	0	3,028		3,028
1	HEALTH INSURANCE 10300 HEALTH INSURANCE	1	6,180	0	6,180		6,180
1	DISABILITY INSURANCE 10325 DISABILITY INSURANCE	1	170	0	170		170
1	LIFE INSURANCE 10350 LIFE INSURANCE	1	48	0	48		48
1	DENTAL INSURANCE 10375 DENTAL INSURANCE	1	420	0	420		420
1	WORKERS COMP 10400 WORKERS COMP	1	1,330	0	1,330		1,330
1	401A MATCH 10500 401(A) MATCH PLAN	1	650	0	650		650
1	OFFICE SUPPLIES 23000 OFFICE SUPPLIES	1	300	300	0		300
1	PRINTING/BUSINESS CARDS 23001 PRINTING	1	200	200	0		200
1	ALL SOFTWARE (1170 \$1170) 23050 OTHER SUPPLIES		0	0	0		0
1	DESK PHONE 23850 MINOR EQUIP & TOOLS (<\$1000)	1	160	160	0		160
1	CHAIR 23855 FURNITURE/FIXTURE <\$1000	1	638	638	0		638
1	DESK IF ONE IS NOT AVAILABLE 23855 FURNITURE/FIXTURE <\$1000	1	2,319	2,319	0		2,319
1	MAPA CONFERENCE 37210 TRAINING/SCHOOLS	1	100	0	100		100
1	MAPA CONFERENCE ROOM 37230 MEALS & LODGING-TRAINING	1	500	0	500		500
1	TELEPHONE 48000 TELEPHONES	1	200	0	200		200
1	LOCAL MILEAGE 59200 LOCAL MILEAGE	1	4,000	0	4,000		4,000

1200 PUBLIC ADMINISTRATOR

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	DESKTOP SCANNER (1170 \$1275) 91301 COMPUTER HARDWARE		0	0	0		0
1	MONITORS (2) (1170 \$400) 91301 COMPUTER HARDWARE		0	0	0		0
1	PRINTER (1170 \$800) 91301 COMPUTER HARDWARE		0	0	0		0
1	STANDARD COMPUTER (1170 \$820) 91301 COMPUTER HARDWARE		0	0	0		0
REQUEST NUMBER 1 TOTAL		**PROPOSED**		3,617	56,208	59,825	59,825
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				3,617	56,208	59,825	59,825

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	NEW EVIDENCE CUSTODIAN 10100 SALARIES & WAGES	1	32,490	0	32,490		32,490
10	FICA NEW EVIDENCE CUSTODIAN 10200 FICA	1	2,485	0	2,485		2,485
10	HEALTH INSURANCE NEW EVIDENCE CUSTODIAN 10300 HEALTH INSURANCE	1	6,180	0	6,180		6,180
10	DISABILITY INSURANCE NEW EVIDENCE CUSTODIAN 10325 DISABILITY INSURANCE	1	140	0	140		140
10	LIFE INSURANCE NEW EVIDENCE CUSTODIAN 10350 LIFE INSURANCE	1	48	0	48		48
10	DENTAL INSURANCE NEW EVIDENCE CUSTODIAN 10375 DENTAL INSURANCE	1	420	0	420		420
10	WORKERS COMP NEW EVIDENCE CUSTODIAN 10400 WORKERS COMP	1	58	0	58		58
10	401A MATCH NEW EVIDENCE CUSTODIAN 10500 401(A) MATCH PLAN	1	650	0	650		650
10	ANTI VIRUS, OFFICE 365, NETWORK SEAT (1170) 23050 OTHER SUPPLIES		0	0	0		0
10	PC AND MONITOR(2) NEW EVIDENCE CUSTODIAN (1170) 91301 COMPUTER HARDWARE		0	0	0		0
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	42,471	42,471	42,471
15	NEW PROACTIVE DEPUTY POSITION 10100 SALARIES & WAGES	2	45,906	0	91,812		0
15	SHIFT DIFFERENTIAL 10115 SHIFT DIFFERENTIAL	2	1,352	0	2,704		0
15	FICA 10200 FICA	2	3,512	0	7,024		0
15	HEALTH INSURANCE 10300 HEALTH INSURANCE	2	6,180	0	12,360		0
15	DISABILITY 10325 DISABILITY INSURANCE	2	197	0	394		0
15	DEPENDENT HEALTH FULL FAMILY 10330 CNTY PD DEPENDENT PREM-HEALTH	2	5,927	0	11,854		0

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
15	DEPENDENT DENTAL FULL FAMILY 10331 CNTY PD DEPENDENT PREM-DENTAL	2	247	0	494		0
15	LIFE INSURANCE 10350 LIFE INSURANCE	2	48	0	96		0
15	DENTAL INSURANCE 10375 DENTAL INSURANCE	2	420	0	840		0
15	WORKMANS COMP 10400 WORKERS COMP	2	1,111	0	2,222		0
15	401A MATCH 10500 401(A) MATCH PLAN	2	650	0	1,300		0
15	ANTI VIRUS, OFFICE 365, NETWORK SEAT 23050 OTHER SUPPLIES	2	300	600	0		0
15	UNIFORM/VEST 23300 UNIFORMS	2	1,000	2,000	0		0
15	MINOR EQUIPMENT 23850 MINOR EQUIP & TOOLS (<\$1000)	2	500	1,000	0		0
15	GLOCK HANDGUN 91300 MACHINERY & EQUIPMENT	2	400	800	0		0
15	MOBILE RADIOS 91300 MACHINERY & EQUIPMENT	2	3,261	6,522	0		0
15	PORTABLE RADIO 91300 MACHINERY & EQUIPMENT	2	2,602	5,204	0		0
15	TASER 91300 MACHINERY & EQUIPMENT	2	980	1,960	0		0
15	PC AND MONITOR NEW PROACTIVE DEPUTY 91301 COMPUTER HARDWARE	2	1,020	2,040	0		0
REQUEST NUMBER 15 TOTAL							
				20,126	131,100	151,226	0
20	INVESTIGATOR POSITION (REACTIVE) 10100 SALARIES & WAGES	1	59,613	0	59,613		0
20	INVESTIGATOR POSITION (REACTIVE) 10200 FICA	1	4,561	0	4,561		0
20	INVESTIGATOR POSITION (REACTIVE) 10300 HEALTH INSURANCE	1	6,180	0	6,180		0

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
20	INVESTIGATOR POSITION (REACTIVE) 10325 DISABILITY INSURANCE	1	257	0	257		0
20	INVESTIGATOR POSITION (REACTIVE) 10330 CNTY PD DEPENDENT PREM-HEALTH	1	5,064	0	5,064		0
20	INVESTIGATOR POSITION (REACTIVE) 10331 CNTY PD DEPENDENT PREM-DENTAL	1	247	0	247		0
20	INVESTIGATOR POSITION (REACTIVE) 10350 LIFE INSURANCE	1	48	0	48		0
20	INVESTIGATOR POSITION (REACTIVE) 10375 DENTAL INSURANCE	1	420	0	420		0
20	INVESTIGATOR POSITION (REACTIVE) 10400 WORKERS COMP	1	1,447	0	1,447		0
20	INVESTIGATOR POSITION (REACTIVE) 10500 401(A) MATCH PLAN	1	650	0	650		0
20	ANTI VIRUS, OFFICE 365, NETWORK SEAT 23050 OTHER SUPPLIES	1	300	300	0		0
20	INVESTIGATOR POSITION (REACTIVE) 23300 UNIFORMS	1	1,000	1,000	0		0
20	INVESTIGATOR POSITION (REACTIVE) 91300 MACHINERY & EQUIPMENT	1	400	400	0		0
20	INVESTIGATOR POSITION (REACTIVE) 91300 MACHINERY & EQUIPMENT	1	900	900	0		0
20	MOBILE RADIO 91300 MACHINERY & EQUIPMENT	1	3,400	3,400	0		0
20	PORTABLE RADIO 91300 MACHINERY & EQUIPMENT	1	2,680	2,680	0		0
20	PC AND MONITOR (2) REACTIVE INVESTIGATOR 91301 COMPUTER HARDWARE	1	1,220	1,220	0		0
REQUEST NUMBER 20 TOTAL							
				9,900	78,487	88,387	0
25	CELL PHONE FORENSICS TRAINING 37210 TRAINING/SCHOOLS	1	4,285	4,285	0		4,285
25	CELL PHONE FORENSICS UFED ANALYZER SOFTWARE SEAT 91302 COMPUTER SOFTWARE	1	2,499	2,499	0		2,499

1251 SHERIFF

REPORT RUN TIME: 16:22:22

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 25	TOTAL	**PROPOSED**		6,784	0	6,784	6,784
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				36,810	252,058	288,868	49,255

1253 INTERNET CRIMES TASK FORCE

<u>REQUEST</u>	<u>DESCRIPTION</u>		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	SD-CYBER CRIME (2) - 23" MONITOR 92301 REPLC COMPUTER HDWR	(1253 \$400)	2	200	400	0		400
	REQUEST NUMBER 503 TOTAL		**PROPOSED**		400	0	400	400
504	SD-TRACY PERKINS - COLOR LASER PRINTER(1253 \$1500) 92301 REPLC COMPUTER HDWR			1,500	1,500	0		1,500
	REQUEST NUMBER 504 TOTAL		**PROPOSED**		1,500	0	1,500	1,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,900	0	1,900	1,900

1255 CORRECTIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	REVISIONS TO CORSAIR CONTROL SCREENS 60200 EQUIP REPAIRS/MAINTENANCE		2,845	2,845	0		2,845
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		2,845	0	2,845	2,845
10	FORD TRANSIT WAGON 15 PASSENGER 92300 REPLCMENT MACH & EQUIP	1	36,470	36,470	0		36,470
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		36,470	0	36,470	36,470
15	MOBILE RADIOS 92300 REPLCMENT MACH & EQUIP	1	3,261	3,261	0		3,261
	REQUEST NUMBER 15 TOTAL	**PROPOSED**		3,261	0	3,261	3,261
20	PORTABLE RADIOS 92300 REPLCMENT MACH & EQUIP	5	2,602	13,010	0		13,010
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		13,010	0	13,010	13,010
25	TASERS 92300 REPLCMENT MACH & EQUIP	4	980	3,920	0		3,920
	REQUEST NUMBER 25 TOTAL	**PROPOSED**		3,920	0	3,920	3,920
30	INTERCOM CONSOLE 92300 REPLCMENT MACH & EQUIP	1	1,166	1,166	0		1,166
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		1,166	0	1,166	1,166
35	CELL EXTRACTION GEAR 23850 MINOR EQUIP & TOOLS (<\$1000)	1	5,500	5,500	0		5,500

1255 CORRECTIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 35 TOTAL	**PROPOSED**		5,500	0	5,500	5,500
40	LADDERS FOR BUNKS 23850 MINOR EQUIP & TOOLS (<\$1000)	40	34	1,360	0		1,360
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		1,360	0	1,360	1,360
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				67,532	0	67,532	67,532

REPORT RUN TIME: 16:22:22

1261 PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	TEMPORARY FILE CLERK II-POOL POSITION-SALARY 10100 SALARIES & WAGES		24,981	24,981	0		24,981
1	TEMPORARY FILE CLERK II-POOL POSITION-SALARY-MERIT 10100 SALARIES & WAGES		749	749	0		749
1	TEMPORARY FILE CLERK II-POOL POSITION-FICA 10200 FICA		1,911	1,911	0		1,911
1	TEMPORARY FILE CLERK II-POOL POSITION-FICA-MERIT 10200 FICA		58	58	0		58
1	TEMPORARY FILE CLERK II-POOL-DISABILITY-MERIT 10325 DISABILITY INSURANCE		3	3	0		3
1	TEMPORARY FILE CLERK II=POOL POSITION-DISABILITY 10325 DISABILITY INSURANCE		108	108	0		108
1	TEMPORARY FILE CLERK II-POOL POSITION WORKERS COMP 10400 WORKERS COMP		35	35	0		35
1	TEMPORARY FILE CLERK II-POOL POSITION-WC-MERIT 10400 WORKERS COMP		2	2	0		2
REQUEST NUMBER 1 TOTAL		**PROPOSED**		27,847	0	27,847	27,847
2	ASSISTANT PROSECUTING ATTORNEY 10100 SALARIES & WAGES		61,714	0	61,714		61,714
2	ASSISTANT PROSECUTING ATTORNEY - FICA 10200 FICA		4,721	0	4,721		4,721
2	ASSISTANT PROSECUTING ATTORNEY-HEALTH INSURANCE 10300 HEALTH INSURANCE		6,180	0	6,180		6,180
2	ASSISTANT PROSECUTING ATTORNEY-DISABILITY INSURANC 10325 DISABILITY INSURANCE		266	0	266		266
2	ASSISTANT PROSECUTING ATTORNEY-LIFE INSURANCE 10350 LIFE INSURANCE		48	0	48		48
2	ASSISTANT PROSECUTING ATTORNEY-DENTAL INSURANCE 10375 DENTAL INSURANCE		420	0	420		420
2	ASSISTANT PROSECUTING ATTORNEY-WORKERS COMP 10400 WORKERS COMP		99	0	99		99
2	ASSISTANT PROSECUTING ATTORNEY-401A CONTRIBUTION 10500 401(A) MATCH PLAN		650	0	650		650

1261 PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
2	ASSISTANT PROSECUTING ATTORNEY-TELEPHONE 23850 MINOR EQUIP & TOOLS (<\$1000)		150	150	0		150
2	ASSISTANT PROSECUTING ATTORNEY-GUEST CHAIRS 23855 FURNITURE/FIXTURE <\$1000	2	609	1,218	0		1,218
2	ASSISTANT PROSECUTING ATTORNEY-TASK CHAIR 23855 FURNITURE/FIXTURE <\$1000		560	560	0		560
2	MISSOURI BAR DUES 37000 DUES & PROF CERTIFCTN/LICENSE		410	0	410		410
2	MAPA FALL CONFERENCE REGISTRATION FEE 37200 SEMINARS/CONFERENCE/MEETINGS		200	0	200		200
2	MAPA SPRING CONFERENCE REGISTRATION 37200 SEMINARS/CONFERENCE/MEETINGS		200	0	200		200
2	CONFERENCE MILEAGE 37220 TRAVEL (AIRFARE, MILEAGE, ETC)		82	0	82		82
2	CONFERENCE MEALS 37230 MEALS & LODGING-TRAINING	2	79	0	158		158
2	ASSISTANT PROSECUTING ATTY-LONG DIST & VOICEMAIL 48000 TELEPHONES	12	45	0	540		540
2	ASSISTANT PROSECUTING ATTORNEY-BOOKCASE 91100 FURNITURE AND FIXTURES		1,572	1,572	0		1,572
2	ASSISTANT PROSECUTING ATTORNEY-DESK 91100 FURNITURE AND FIXTURES		1,872	1,872	0		1,872
2	ASSISTANT PROSECUTING ATTORNEY-DESK BOX FILE 91100 FURNITURE AND FIXTURES		725	725	0		725
2	ASSISTANT PROSECUTING ATTORNEY-DESK FILE 91100 FURNITURE AND FIXTURES		628	628	0		628
2	ASSISTANT PROSECUTING ATTORNEY-DESK-RIGHT RETURN 91100 FURNITURE AND FIXTURES		569	569	0		569
2	ASSISTANT PROSECUTING ATTORNEY-FURNITURE INSTALL 91100 FURNITURE AND FIXTURES		300	300	0		300
2	ASSISTANT PROSECUTING ATTORNEY-KEYBOARD TRAY 91100 FURNITURE AND FIXTURES		299	299	0		299
2	ASSISTANT PROSECUTING ATTORNEY-LAPTOP (1170 \$1800) 91301 COMPUTER HARDWARE		0	0	0		0
2	ASSISTANT PROSECUTING ATTORNEY-PC (1170 \$820) 91301 COMPUTER HARDWARE		0	0	0		0

1261 PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
2	ASSISTANT PROSECUTING ATTY-DUAL MONITORS W/VID CRD 91301 COMPUTER HARDWARE		0	0	0	0	0
2	ASSISTANT PROSECUTING ATTORNEY-KARPEL LICENSE 91302 COMPUTER SOFTWARE		0	0	0	0	0
2	ASSISTANT PROSECUTING ATTORNEY-ADOBE ACROBAT LICNS 91302 COMPUTER SOFTWARE		0	0	0	0	0
2	ASSISTANT PROSECUTING ATTORNEY-KARPEL MAINT COST 91302 COMPUTER SOFTWARE		0	0	0	0	0
2	ASSISTANT PROSECUTING ATTY-NETWORK SEAT(1170 \$40) 91302 COMPUTER SOFTWARE		0	0	0	0	0
2	ASSISTANT PROSECUTING ATTY-OFFICE 365 (1170 \$205) 91302 COMPUTER SOFTWARE		0	0	0	0	0
2	ASSISTANT PROSECUTING ATTY-SYMANTEC ANTIVIRUS SFTW 91302 COMPUTER SOFTWARE		0	0	0	0	0
2	REMODEL OFFICE TO ACCOMODATE NEW ATTNY \$12K (1190) 92200 REPLACEMENT BLDGS & IMPRV		0	0	0	0	0
REQUEST NUMBER 2 TOTAL		**PROPOSED**		7,893	75,688	83,581	83,581
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				35,740	75,688	111,428	111,428

1263 IV-D

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	KONICA MINOLTA 458E COPIER 92000 REPLCMENT OFFICE EQUIP	1	5,059	5,059	0		5,059
REQUEST NUMBER 1 TOTAL		**PROPOSED**		5,059	0	5,059	5,059
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				5,059	0	5,059	5,059

1360 SOLID WASTE RECYCLING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ADD CITY OF CENTRALIA 83160 RECYCLING & DUMP FEES		27,762	0	27,762		0
REQUEST NUMBER 10 TOTAL				0	27,762	27,762	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	27,762	27,762	0

1420 COMMUNITY AND SOCIAL SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
702	CMS-STAFF - ADOBE ACROBAT PROF (4) 91302 COMPUTER SOFTWARE		231	231	0		231
	REQUEST NUMBER 702 TOTAL	**PROPOSED**		231	0	231	231
703	OVERHEAD PROJECTOR AND MINI PC 91301 COMPUTER HARDWARE		842	842	0		842
	REQUEST NUMBER 703 TOTAL	**PROPOSED**		842	0	842	842
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,073	0	1,073	1,073

1430 CIVIC SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	COUNTY RECORD/DOCUMENTS PRESERVATION 86689 BOONE CO HISTORICAL SOCIETY	1	19,000	19,000	0		0
REQUEST NUMBER 1 TOTAL				19,000	0	19,000	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				19,000	0	19,000	0

1710 PLANNING & ZONING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	STYLUS TO DRAW W/ON TABLET 23850 MINOR EQUIP & TOOLS (<\$1000)		150	0	150		150
10	AT&T MOBILIRON 48050 CELLULAR/MOBILE DEVICE SERVICE		0	0	0		0
10	DATA PLAN FOR TABLET 48050 CELLULAR/MOBILE DEVICE SERVICE	12	20	0	240		240
10	IPAD W/DRAW FOR PLANNERS INCLUDED IN IT REQUESTS 91301 COMPUTER HARDWARE		0	0	0		0
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	390	390	390
20	RPLCMNT DESK TOP COMPUTERS TAGS 18324/18325/18330 92301 REPLC COMPUTER HDWR		0	0	0		0
REQUEST NUMBER 20 TOTAL				0	0	0	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	390	390	390

1720 BUILDING CODES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	INCREASED OVERTIME 10110 OVERTIME		8,205	0	8,205		8,205
5	FICA 10200 FICA		628	0	628		628
5	DISABILITY INSURANCE 10325 DISABILITY INSURANCE		31	0	31		31
5	WORKERS COMP INSURANCE 10400 WORKERS COMP		232	0	232		232
REQUEST NUMBER 5 TOTAL		**PROPOSED**		0	9,096	9,096	9,096
10	SALE OF CURRENT VEHICLE 3835 SALE OF CAPITAL FIXED ASSET		5,828	5,828	0		5,828
10	VEHICLE TITLE 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		15
10	LESS MAINTENANCE REQUIRED ON NEW VEHICLE 59100 VEHICLE REPAIRS/MAINTENANCE	12	45-	540-	0		540-
10	REPLACE STEERING COLUMN ON 5710 59100 VEHICLE REPAIRS/MAINTENANCE		215-	215-	0		215-
10	MOVE GPS FROM CURRENT VEHICLE TO NEW VEHICLE 60250 EQUIPMENT INSTALLATION CHARGES		80	80	0		80
10	JEEP CHEROKEE SPORT OR LIKE RPLC 5710 TAG #16582 92400 REPLCMENT AUTO/TRUCKS		30,210	30,210	0		30,210
REQUEST NUMBER 10 TOTAL		**PROPOSED**		23,722	0	23,722	23,722
20	DIGITIZATION OF PAST BUILDING PERMIT RECORDS 71100 OUTSIDE SERVICES		25,731	25,731	0		25,731
REQUEST NUMBER 20 TOTAL		**PROPOSED**		25,731	0	25,731	25,731
30	DESKTOP SCANNER FOR ADMIN 91301 COMPUTER HARDWARE		0	0	0		0

1720 BUILDING CODES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 30 TOTAL			0	0	0	0
		PROPOSED					
40	SIT/STAND ADJUSTABLE STATION W/COMPONENTS 23855 FURNITURE/FIXTURE <\$1000		450	450	0		0
	REQUEST NUMBER 40 TOTAL			450	0	450	0
50	22" OR LARGER DESK TOP MONITOR RPLC INSPECTOR 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 50 TOTAL			0	0	0	0
60	REPLACE DESKTOP COMPUTER ASSET TAG #18325 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 60 TOTAL			0	0	0	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				49,903	9,096	58,999	58,549

1725 STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	GREATER BONNE FEMME WATERSHED WATER QUALITY 86300 TESTING		5,000	0	5,000		5,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	5,000	5,000	5,000
20	HOBO CLIMATE STATION FOR THE BONNE FEMME WATERSHED 91300 MACHINERY & EQUIPMENT		1,200	1,200	0		1,200
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		1,200	0	1,200	1,200
503	REPLACE DESKTOP COMPUTER ASSET TAG #18320 92301 REPLC COMPUTER HDWR		410	410	0		410
	REQUEST NUMBER 503 TOTAL	**PROPOSED**		410	0	410	410
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,610	5,000	6,610	6,610

2010 ASSESSMENT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	GIS WEBMAP SERVER 92301 REPLC COMPUTER HDWR	1	15,000	15,000	0		15,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		15,000	0	15,000	15,000
2	PLOTTER 92301 REPLC COMPUTER HDWR	1	10,000	10,000	0		10,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
3	REGISTRATION FEE FOR NEW VEHICLE 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		15
3	REPLACE 1995 4X4 PICKUP TRUCK 92400 REPLCMENT AUTO/TRUCKS	1	35,000	35,000	0		35,000
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		35,015	0	35,015	35,015
10	MAIL INSERTER REPLACEMENT (1/3) ASSET#16740 92300 REPLCMENT MACH & EQUIP		25,000	25,000	0		25,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		25,000	0	25,000	25,000
20	PC REPLACEMENT - CAROLYN REDDIN 92301 REPLC COMPUTER HDWR	1	820	820	0		820
20	PC REPLACEMENT - LOUISHA GLASGOW 92301 REPLC COMPUTER HDWR	1	820	820	0		820
20	PC REPLACEMENT - PETER SCHMIDT 92301 REPLC COMPUTER HDWR	1	820	820	0		820
20	PC REPLACEMENT - TOM SCHAUWECKER 92301 REPLC COMPUTER HDWR	1	820	820	0		820
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		3,280	0	3,280	3,280

2040 PW-MAINTENANCE OPERATIONS

REPORT RUN TIME: 16:22:22

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
				<hr/>	<hr/>	<hr/>	<hr/>
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			88,295	0	88,295	88,295

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MOTORGRADER 92300 REPLCMENT MACH & EQUIP	1	274,000	274,000	0		274,000
10	TRADE-IN VALUE FA#18384 92300 REPLCMENT MACH & EQUIP	1	85,000-	85,000-	0		85,000-
REQUEST NUMBER 10 TOTAL		**PROPOSED**		189,000	0	189,000	189,000
20	SALE OF ASSET - FA#16684 3835 SALE OF CAPITAL FIXED ASSET	1	40,000	40,000	0		40,000
20	SALE OF ASSET - FA#19731 3835 SALE OF CAPITAL FIXED ASSET	1	35,000	35,000	0		35,000
20	TANDEM AXLE TRUCK 92400 REPLCMENT AUTO/TRUCKS	2	161,000	322,000	0		322,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		247,000	0	247,000	247,000
30	SALE OF ASSET - FA#16563 3835 SALE OF CAPITAL FIXED ASSET	1	3,500	3,500	0		3,500
30	SELF PROPELLED PAVER 92300 REPLCMENT MACH & EQUIP	1	125,000	125,000	0		125,000
REQUEST NUMBER 30 TOTAL		**PROPOSED**		121,500	0	121,500	121,500
40	SALE OF ASSET - FA#13173 3835 SALE OF CAPITAL FIXED ASSET	1	500	500	0		500
40	SALE OF ASSET - FA#14785 3835 SALE OF CAPITAL FIXED ASSET	1	500	500	0		500
40	SNOW PLOW 10' 92300 REPLCMENT MACH & EQUIP	2	7,950	15,900	0		15,900
REQUEST NUMBER 40 TOTAL		**PROPOSED**		14,900	0	14,900	14,900
50	SALE OF ASSET - FA#18674 3835 SALE OF CAPITAL FIXED ASSET	1	300	300	0		300

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
50	MATERIAL SPREADER FOR 1T TRUCK 92300 REPLCMENT MACH & EQUIP	1	4,800	4,800	0		4,800
	REQUEST NUMBER 50 TOTAL		**PROPOSED**	4,500	0	4,500	4,500
60	SALE OF ASSET - FA#16944 3835 SALE OF CAPITAL FIXED ASSET	1	275	275	0		275
60	SNOW PLOW FOR 1T TRUCK 92300 REPLCMENT MACH & EQUIP	1	5,850	5,850	0		5,850
	REQUEST NUMBER 60 TOTAL		**PROPOSED**	5,575	0	5,575	5,575
70	SALE OF ASSET - FA#16220 3835 SALE OF CAPITAL FIXED ASSET	1	10,000	10,000	0		10,000
70	SELF PROPELLED BROOM 92300 REPLCMENT MACH & EQUIP	1	55,000	55,000	0		55,000
	REQUEST NUMBER 70 TOTAL		**PROPOSED**	45,000	0	45,000	45,000
80	SALE OF ASSET - FA#14577 3835 SALE OF CAPITAL FIXED ASSET	1	10,000	10,000	0		10,000
80	TRUCK MOUNTED STREET SWEEPER MECHANICAL 92300 REPLCMENT MACH & EQUIP	1	150,000	150,000	0		150,000
	REQUEST NUMBER 80 TOTAL		**PROPOSED**	140,000	0	140,000	140,000
90	SALE OF ASSET - NO FIXED ASSET NUMBER 3835 SALE OF CAPITAL FIXED ASSET	4	10	40	0		40
90	EXHAUST REELS WITH HOSES 92300 REPLCMENT MACH & EQUIP	4	2,000	8,000	0		8,000
	REQUEST NUMBER 90 TOTAL		**PROPOSED**	7,960	0	7,960	7,960

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	SALE OF ASSET - FA#18402 3835 SALE OF CAPITAL FIXED ASSET	1	10,000	10,000	0		10,000
100	1/2T PICKUP TRUCK 92400 REPLCMNT AUTO/TRUCKS	1	34,100	34,100	0		34,100
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		24,100	0	24,100	24,100
110	SALE OF ASSET - FA#16890 3835 SALE OF CAPITAL FIXED ASSET	1	7,500	7,500	0		7,500
110	1/2T PICKUP 92400 REPLCMNT AUTO/TRUCKS	1	32,600	32,600	0		32,600
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		25,100	0	25,100	25,100
120	SALE OF ASSET - FA#16921 3835 SALE OF CAPITAL FIXED ASSET	1	12,000	12,000	0		12,000
120	1T WORK TRUCK WITH FLATBED & BOXES 92400 REPLCMNT AUTO/TRUCKS	1	55,500	55,500	0		55,500
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		43,500	0	43,500	43,500
130	TRAILER - LIGHT DUTY FOR MOWER 91300 MACHINERY & EQUIPMENT	1	2,500	2,500	0		2,500
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		2,500	0	2,500	2,500
140	SMALL METAL TURNING LATHE 91300 MACHINERY & EQUIPMENT	1	2,500	2,500	0		2,500
	REQUEST NUMBER 140 TOTAL	**PROPOSED**		2,500	0	2,500	2,500

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
150	CHAIN HOIST AND TROLLEY SYSTEM FOR SMALL SPREADERS 91300 MACHINERY & EQUIPMENT	1	5,500	5,500	0		5,500
	REQUEST NUMBER 150 TOTAL	**PROPOSED**		5,500	0	5,500	5,500
160	IPAD DATA COLLECTORS (IT ITEM 701) 91301 COMPUTER HARDWARE	6	550	3,300	0		3,300
	REQUEST NUMBER 160 TOTAL	**PROPOSED**		3,300	0	3,300	3,300
170	UNANTICIPATED HARDWARE 92301 REPLC COMPUTER HDWR	1	5,000	5,000	0		5,000
	REQUEST NUMBER 170 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
180	PRINTER/SCANNER - HALLSVILLE 92301 REPLC COMPUTER HDWR	1	850	850	0		850
	REQUEST NUMBER 180 TOTAL	**PROPOSED**		850	0	850	850
190	PRINTER - SHOP 92301 REPLC COMPUTER HDWR	1	850	850	0		850
	REQUEST NUMBER 190 TOTAL	**PROPOSED**		850	0	850	850
210	CARTEGRAPH OMS - 5 ADDITIONAL SEATS 91302 COMPUTER SOFTWARE	1	2,500	0	2,500		2,500
	REQUEST NUMBER 210 TOTAL	**PROPOSED**		0	2,500	2,500	2,500

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
220	BUILDING ADDITION FOR TRUCK WASH/STORAGE 91200 BUILDINGS & IMPROVEMENTS	1	185,000	185,000	0		185,000
	REQUEST NUMBER 220 TOTAL	**PROPOSED**		185,000	0	185,000	185,000
501	PW - JANE TELANDER - VISIO SUBSCRIPTION 23050 OTHER SUPPLIES	1	113	113	0		113
	REQUEST NUMBER 501 TOTAL	**PROPOSED**		113	0	113	113
503	PC REPLACEMENTS 92301 REPLC COMPUTER HDWR	7	820	5,740	0		5,740
	REQUEST NUMBER 503 TOTAL	**PROPOSED**		5,740	0	5,740	5,740
702	PW-MOBILEIRON (6 IPADS) 48050 CELLULAR/MOBILE DEVICE SERVICE		360	0	360		360
	REQUEST NUMBER 702 TOTAL	**PROPOSED**		0	360	360	360
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,079,488	2,860	1,082,348	1,082,348

2041 INFRASTRUCTURE PRESERVAT/REHAB

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ADDITIONAL FUNDS FOR CONCRETE REHAB PROJECT 71202 CONTRACTOR COSTS		80,000	0	80,000		80,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	80,000	80,000	80,000
20	ADDITIONAL FUNDS FOR LARGE CULVERT REHAB/REPLACE 71202 CONTRACTOR COSTS		300,000	300,000	0		300,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		300,000	0	300,000	300,000
30	GEOTECH TESTING FOR PRIVATE DEVELOPMENT CONCRETE 71101 PROFESSIONAL SERVICES		25,000	0	25,000		25,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		0	25,000	25,000	25,000
40	STREET SWEEPING-RESIDENTIAL CURB & GUTTER STREET 71100 OUTSIDE SERVICES		50,000	0	50,000		50,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		0	50,000	50,000	50,000
50	BURNETT SCHOOL BRIDGE 71202 CONTRACTOR COSTS		85,000	85,000	0		85,000
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		85,000	0	85,000	85,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				385,000	155,000	540,000	540,000

2045 RM-DESIGN & CONSTRUCTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE OF CURRENT VEHICLE TAG #14558 3835 SALE OF CAPITAL FIXED ASSET		2,193	2,193	0		2,193
10	VEHICLE TITLE 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		15
10	LESS MAINTENANCE REQUIRED ON NEW VEHICLE 59100 VEHICLE REPAIRS/MAINTENANCE		150-	150-	0		150-
10	SUGGESTED REPAIRS 59100 VEHICLE REPAIRS/MAINTENANCE		450-	450-	0		450-
10	FLASHING WARNING LIGHTS 92400 REPLCMENT AUTO/TRUCKS		1,000	1,000	0		1,000
10	GMC CANYON OR LIKE RPLC 1914 CHVY VAN 14558 92400 REPLCMENT AUTO/TRUCKS		37,205	37,205	0		37,205
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		35,427	0	35,427	35,427
11	SALE OF CURRENT VEHICLE TAG #15112 3835 SALE OF CAPITAL FIXED ASSET		1,918	1,918	0		1,918
11	VEHICLE TITLE 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		15
11	LESS MAINTENANCE REQUIRED ON NEW VEHICLE 59100 VEHICLE REPAIRS/MAINTENANCE		300-	300-	0		300-
11	SUGGESTED REPAIRS 59100 VEHICLE REPAIRS/MAINTENANCE		2,334-	2,334-	0		2,334-
11	TIRES NOT NEEDED IF GET NEW VEHICLE EARLY ENOUGH 59105 TIRES		640-	640-	0		640-
11	FLASHING WARNING LIGHTS 92400 REPLCMENT AUTO/TRUCKS		1,000	1,000	0		1,000
11	FORD F-150 OR LIKE RPLC 1915 FORD EXPLORER 15112 92400 REPLCMENT AUTO/TRUCKS		43,790	43,790	0		43,790
	REQUEST NUMBER 11 TOTAL	**PROPOSED**		39,613	0	39,613	39,613
50	PAVEMENT STYLE TRAFFIC COUNTERS 2 SETS 92300 REPLCMENT MACH & EQUIP	2	4,000	8,000	0		8,000

2045 RM-DESIGN & CONSTRUCTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 50 TOTAL		**PROPOSED**	8,000	0	8,000	8,000
60	SIT/STAND ADJUSTABLE STATION W/COMPONENTS 23855 FURNITURE/FIXTURE <\$1000	2	450	900	0		0
	REQUEST NUMBER 60 TOTAL			900	0	900	0
503	DESK TOP COMPUTER REPLACE TAG 18328 92301 REPLC COMPUTER HDWR		820	820	0		820
503	WORKROOM COMPUTER W/SPEAKERS RPLC TAG 18310 92301 REPLC COMPUTER HDWR		820	820	0		820
	REQUEST NUMBER 503 TOTAL		**PROPOSED**	1,640	0	1,640	1,640
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			85,580	0	85,580	84,680

2046 RM -STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	GREATER BONNE FEMME WATERSHED WATER QUALITY 86300 TESTING		5,000	0	5,000		5,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	5,000	5,000	5,000
20	HOBO CLIMATE STATION FOR THE BONNE FEMME WATERSHED 91300 MACHINERY & EQUIPMENT		1,200	1,200	0		1,200
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		1,200	0	1,200	1,200
503	REPLACE DESKTOP COMPUTER ASSET TAG #18320 92301 REPLC COMPUTER HDWR		410	410	0		410
	REQUEST NUMBER 503 TOTAL	**PROPOSED**		410	0	410	410
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,610	5,000	6,610	6,610

2110 COLLECTOR TAX MAINT ACTIVITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	MAIL INSERTER MACHINE - ASSET TAG #16740 92300 REPLCMENT MACH & EQUIP		25,000	25,000	0		25,000
REQUEST NUMBER 1	TOTAL			25,000	0	25,000	25,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				25,000	0	25,000	25,000

2160 COMMUNITY CHILDREN'S SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	OVERHEAD PROJECTOR AND MINI PC 91301 COMPUTER HARDWARE		1,708	1,708	0		1,708
	REQUEST NUMBER 503 TOTAL	**PROPOSED**		1,708	0	1,708	1,708
702	CMS-STAFF ADOBE ACROBAT PROF (4) 91302 COMPUTER SOFTWARE		469	469	0		469
	REQUEST NUMBER 702 TOTAL	**PROPOSED**		469	0	469	469
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			2,177	0	2,177	2,177

2570 SHERIFF K9 OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REPLACEMENT K9 92300 REPLCMENT MACH & EQUIP	1	8,500	8,500	0		8,500
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	8,500	0	8,500	8,500
20	MISC SUPPLIES NEEDED FOR A NEW K9 23050 OTHER SUPPLIES	1	1,087	1,087	0		1,087
20	VETERINARY CARE 71100 OUTSIDE SERVICES	1	475	0	475		475
20	NEW K9 91300 MACHINERY & EQUIPMENT	1	8,500	8,500	0		8,500
	REQUEST NUMBER 20 TOTAL		**PROPOSED**	9,587	475	10,062	10,062
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			18,087	475	18,562	18,562

2701 JOINT COMMUNICATION OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	TEXT TO 9-1-1 SERVICE 71100 OUTSIDE SERVICES		12,000	0	12,000		12,000
10	TEXT TO 9-1-1 IMPLEMENTATION 91300 MACHINERY & EQUIPMENT		27,750	27,750	0		27,750
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		27,750	12,000	39,750	39,750
20	911 SIMULATOR 91300 MACHINERY & EQUIPMENT	1	25,000	25,000	0		25,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		25,000	0	25,000	25,000
801	ALARM PANEL UPGRADE 92300 REPLCMNT MACH & EQUIP		0	0	0		0
	REQUEST NUMBER 801 TOTAL			0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			52,750	12,000	64,750	64,750

2702 EMERGENCY MGMT OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	EMERGENCY LIGHTS FOR VEHICLES 23860 VEHICLE EQUIPMENT <\$1000	1	2,600	2,600	0		2,600
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		2,600	0	2,600	2,600
2	NEW SIRENS 91300 MACHINERY & EQUIPMENT	2	35,000	0	70,000		70,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		0	70,000	70,000	70,000
3	76K GENERATOR 91300 MACHINERY & EQUIPMENT	1	42,000	42,000	0		42,000
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		42,000	0	42,000	42,000
4	FLATBED TRAILER 6 X 14 91400 AUTO/TRUCKS	1	2,000	2,000	0		2,000
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
5	KUBOTA UTILITY VEHICLE 91400 AUTO/TRUCKS	1	17,000	17,000	0		17,000
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		17,000	0	17,000	17,000
6	SIREN REPLACEMENT 92300 REPLCMENT MACH & EQUIP	2	30,000	0	60,000		60,000
	REQUEST NUMBER 6 TOTAL	**PROPOSED**		0	60,000	60,000	60,000

2703 INFORMATION TECHNOLOGY-BCJC/EM

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			63,600	130,000	193,600	193,600

2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
501	ECC-IT BETH BOOS, MARK HAHN-VISIO SUBSCRIPTION 23050 OTHER SUPPLIES	2	113	226	0		226
501	JC-CHAD MARTIN - VISIO SUBSCRIPTION 23050 OTHER SUPPLIES	1	113	113	0		113
	REQUEST NUMBER 501 TOTAL	**PROPOSED**		339	0	339	339
702	OEM-ELIZABETH & JORDAN - ADOBE CREATIVE SUITE 91302 COMPUTER SOFTWARE	2	1,500	3,000	0		3,000
	REQUEST NUMBER 702 TOTAL	**PROPOSED**		3,000	0	3,000	3,000
703	PRESS ROOM - PROJECTOR SCREEN PORTABLE 91301 COMPUTER HARDWARE		275	275	0		275
703	PRESS ROOM - SHORT THROW PORTABLE PROJECTOR 91301 COMPUTER HARDWARE		1,600	1,600	0		1,600
	REQUEST NUMBER 703 TOTAL	**PROPOSED**		1,875	0	1,875	1,875
704	ALL OF OEM - EOC SERVERS (WEBEOC) (3) 86850 CONTINGENCY		0	0	0		0
704	OEM-EOC OPERATIONAL SOFTWARE (WEBEOC) 86850 CONTINGENCY		0	0	0		0
704	ALL OF OEM/SHERIFF - DRONE (M210 QUAD COPTER) 91301 COMPUTER HARDWARE		36,000	36,000	0		0
704	OEM/SHERIFF - MOBILE GIS WORKSTATION (DRONE) 91301 COMPUTER HARDWARE		2,250	2,250	0		0
	REQUEST NUMBER 704 TOTAL			38,250	0	38,250	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			43,464	0	43,464	5,214

2704 RADIO NETWORK OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
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2704 RADIO NETWORK OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	TESTING EQUIPMENT AND RADIO TECH TOOLS 23850 MINOR EQUIP & TOOLS (<\$1000)		3,870	3,870	0		3,870
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		3,870	0	3,870	3,870
20	CONTROL STATION COMBINERS 60200 EQUIP REPAIRS/MAINTENANCE	3	27,000	81,000	0		81,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		81,000	0	81,000	81,000
30	CUSTOM UHF FILTER FOR JCT 60200 EQUIP REPAIRS/MAINTENANCE	1	8,500	8,500	0		8,500
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		8,500	0	8,500	8,500
40	TELEWAVE WATTMETER 91300 MACHINERY & EQUIPMENT	2	1,000	2,000	0		2,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
50	SERVICE MONITORS 91300 MACHINERY & EQUIPMENT	2	3,500	7,000	0		7,000
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		7,000	0	7,000	7,000
60	SOLDERING STATION 92300 REPLCMENT MACH & EQUIP		1,550	1,550	0		1,550
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		1,550	0	1,550	1,550
70	PORTABLE GENERATOR 91300 MACHINERY & EQUIPMENT	1	6,000	6,000	0		6,000

2704 RADIO NETWORK OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		6,000	0	6,000	6,000
80	REPLACEMENT UNINTERRUPTIBLE POWER SUPPLY UNITS 92300 REPLCMENT MACH & EQUIP	2	2,000	0	4,000		4,000
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		0	4,000	4,000	4,000
90	ROUTE NN (RNN) MICROWAVE REPLACEMENT 60200 EQUIP REPAIRS/MAINTENANCE		13,995	13,995	0		13,995
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		13,995	0	13,995	13,995
100	DEMARCO (DEM) - ASHLAND (ASH) MICROWAVE REPLACEMNT 60200 EQUIP REPAIRS/MAINTENANCE		31,800	31,800	0		31,800
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		31,800	0	31,800	31,800
110	REDTAIL (RED) REPLACE/REPAIR ANTENNA CORRAL 60200 EQUIP REPAIRS/MAINTENANCE		32,500	32,500	0		32,500
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		32,500	0	32,500	32,500
120	CENTRALIA (CNT) MICROWAVE REPLACEMENT 60200 EQUIP REPAIRS/MAINTENANCE		13,395	13,395	0		13,395
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		13,395	0	13,395	13,395
130	UPGRADE CENTRALIA (CNT) ANTENNA CORRAL 60200 EQUIP REPAIRS/MAINTENANCE		32,500	32,500	0		32,500

2704 RADIO NETWORK OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		32,500	0	32,500	32,500
140	DIGITAL PORTABLE RADIO 91300 MACHINERY & EQUIPMENT	2	5,700	11,400	0		11,400
	REQUEST NUMBER 140 TOTAL	**PROPOSED**		11,400	0	11,400	11,400
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			245,510	4,000	249,510	249,510

2706 RADIO NETWORK IMPROVEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	CONSULTING 71101 PROFESSIONAL SERVICES	1	6,000	6,000	0		6,000
10	BOONE COUNTY BARN (BCB) TOWER SITE 91300 MACHINERY & EQUIPMENT		504,194	504,194	0		504,194
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		510,194	0	510,194	510,194
20	ASHLAND (ASH) END MICROWAVE LINK TO ROCKBRIDGE (RKB) 91300 MACHINERY & EQUIPMENT		13,995	13,995	0		13,995
20	ECC (JCT) END MICROWAVE LINK TO ROCKBRIDGE (RKB) 91300 MACHINERY & EQUIPMENT		13,995	13,995	0		13,995
20	ROCKBRIDGE TOWER (RKB) SITE PREPARATION 91300 MACHINERY & EQUIPMENT		6,000	6,000	0		6,000
20	ROCKBRIDGE TOWER (RKB) SITE ACQUISITION 91800 LAND		500,000	500,000	0		500,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		533,990	0	533,990	533,990
30	MURRY TOWER (MUR) SITE PREPARATION 91300 MACHINERY & EQUIPMENT		6,000	6,000	0		6,000
30	MURRY TOWER (MUR) SITE ACQUISITION 91800 LAND		500,000	500,000	0		500,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		506,000	0	506,000	506,000
40	P25 CHANNEL 91300 MACHINERY & EQUIPMENT		451,000	451,000	0		451,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		451,000	0	451,000	451,000
50	LAW-2 CHANNEL 91300 MACHINERY & EQUIPMENT		282,800	282,800	0		282,800

2706 RADIO NETWORK IMPROVEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		282,800	0	282,800	282,800
60	ADD IP CONNECTIVITY TO FIBER LINKED SITES 91300 MACHINERY & EQUIPMENT		40,500	40,500	0		40,500
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		40,500	0	40,500	40,500
70	SITE TELEMETRY 91300 MACHINERY & EQUIPMENT		106,500	106,500	0		106,500
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		106,500	0	106,500	106,500
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				2,430,984	0	2,430,984	2,430,984

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2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE OF VEHICLES 3835 SALE OF CAPITAL FIXED ASSET	9	2,257	20,313	0		20,313
10	VEHICLE SPECIFIC EQUIPMENT - MARKED VEH <1,000 23860 VEHICLE EQUIPMENT <\$1000	9	3,466	31,194	0		31,194
10	DECALS - MARKED PATROL VEHICLES 60250 EQUIPMENT INSTALLATION CHARGES	9	788	7,092	0		7,092
10	VEHICLE EQUIPMENT INSTALLATON - MARKED PATROL 60250 EQUIPMENT INSTALLATION CHARGES	9	2,500	22,500	0		22,500
10	REPLACEMENT VEHICLES - MARKED PATROL FORD EXPLORER 92400 REPLCMENT AUTO/TRUCKS	9	30,114	271,026	0		271,026
REQUEST NUMBER 10 TOTAL		**PROPOSED**		311,499	0	311,499	311,499
30	PATROL CAR LIGHTBARS/SIRENS/W LIGHT CONTROL 92300 REPLCMENT MACH & EQUIP	5	3,601	0	18,005		18,005
REQUEST NUMBER 30 TOTAL		**PROPOSED**		0	18,005	18,005	18,005
35	MOBILE RADIOS 92300 REPLCMENT MACH & EQUIP	4	3,261	0	13,044		13,044
REQUEST NUMBER 35 TOTAL		**PROPOSED**		0	13,044	13,044	13,044
40	PORTABLE RADIOS 92300 REPLCMENT MACH & EQUIP	4	2,602	0	10,408		10,408
REQUEST NUMBER 40 TOTAL		**PROPOSED**		0	10,408	10,408	10,408
45	RADAR UNIT 92300 REPLCMENT MACH & EQUIP	1	2,400	0	2,400		2,400
REQUEST NUMBER 45 TOTAL		**PROPOSED**		0	2,400	2,400	2,400

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
50	FIXED SITE LICENSE PLATE READER 92300 REPLCMENT MACH & EQUIP	1	25,400	25,400	0		25,400
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		25,400	0	25,400	25,400
55	LICENSE PLATE READER 92300 REPLCMENT MACH & EQUIP	2	19,490	38,980	0		38,980
	REQUEST NUMBER 55 TOTAL	**PROPOSED**		38,980	0	38,980	38,980
60	TASERS 92300 REPLCMENT MACH & EQUIP	10	980	9,800	0		9,800
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		9,800	0	9,800	9,800
65	MOBILE DATA TERMINAL (MDT) 92300 REPLCMENT MACH & EQUIP	10	3,591	35,910	0		35,910
	REQUEST NUMBER 65 TOTAL	**PROPOSED**		35,910	0	35,910	35,910
70	DIGITAL SLR CAMERA 92300 REPLCMENT MACH & EQUIP	2	1,300	2,600	0		2,600
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		2,600	0	2,600	2,600
75	L3 MOBILE VIDEO CAMERA INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	5	770	3,850	0		3,850
75	L3 MOBILE VIDEO CAMERA 92300 REPLCMENT MACH & EQUIP	5	5,926	29,630	0		29,630

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 75 TOTAL	**PROPOSED**		33,480	0	33,480	33,480
80	L3 DVD BURNER 92300 REPLCMENT MACH & EQUIP	1	6,034	6,034	0		6,034
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		6,034	0	6,034	6,034
85	MORPHOIDENT HANDHELD SCANNER 92300 REPLCMENT MACH & EQUIP	2	1,700	3,400	0		3,400
	REQUEST NUMBER 85 TOTAL	**PROPOSED**		3,400	0	3,400	3,400
90	UNFORSEEN EQUIPMENT REPLACEMENT 92300 REPLCMENT MACH & EQUIP	1	10,000	10,000	0		10,000
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
100	CHEVROLET TAHOE MINOR EQUIPMENT NEW PROACTIVE DEP 23860 VEHICLE EQUIPMENT <\$1000	2	9,814	19,628	0		0
100	CHEVROLET TAHOE EQUIPMENT INNER EDGE DUO 91300 MACHINERY & EQUIPMENT	2	1,000	2,000	0		0
100	CHEVROLET TAHOE HOT N POP 91300 MACHINERY & EQUIPMENT	2	2,159	4,318	0		0
100	CHEVROLET TAHOE TRANSPORT SYSTEM 91300 MACHINERY & EQUIPMENT	2	2,527	5,054	0		0
100	E TICKET HARDWARE PROACTIVE DEPUTY 91301 COMPUTER HARDWARE	2	1,000	2,000	0		0
100	MDT NEW PROACTIVE DEPUTY 91301 COMPUTER HARDWARE	2	3,591	7,182	0		0
100	CHEVROLET TAHOE NEW PROACTIVE DEPUTY 91400 AUTO/TRUCKS	2	38,056	76,112	0		0

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2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 100 TOTAL			116,294	0	116,294	0
110	VEHICLE SPECIFIC EQUIP - REACTIVE INVESTIGATOR 23860 VEHICLE EQUIPMENT <\$1000	1	1,979	1,979	0		0
110	VEHICLE EQUIP INSTALLATION - REACTIVE INVESTIGATOR 60250 EQUIPMENT INSTALLATION CHARGES	1	1,200	1,200	0		0
110	EMERGENCY LIGHTS - REACTIVE INVESTIGATOR 91300 MACHINERY & EQUIPMENT	1	2,745	2,745	0		0
110	VEHICLE - REACTIVE INVESTIGATOR 91400 AUTO/TRUCKS	1	25,725	25,725	0		0
	REQUEST NUMBER 110 TOTAL			31,649	0	31,649	0
120	TAHOE MINOR EQUIP NEW K9 23860 VEHICLE EQUIPMENT <\$1000	1	9,814	9,814	0		0
120	K9 HOT N POP NEW K9 91300 MACHINERY & EQUIPMENT	1	2,159	2,159	0		0
120	TAHOE INNER EDGE DUO NEW K9 91300 MACHINERY & EQUIPMENT	1	1,000	1,000	0		0
120	TAHOE TRANSPORT SYSTEM NEW K9 91300 MACHINERY & EQUIPMENT	1	2,527	2,527	0		0
120	NEW K9 OFFICER - UPGRADE TO CHEVROLET TAHOE 92400 REPLCMNT AUTO/TRUCKS	1	7,942	7,942	0		0
	REQUEST NUMBER 120 TOTAL			23,442	0	23,442	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			648,488	43,857	692,345	520,960

2902 CORRECTIONS- LE SALES TAX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	MINOR EQUIPMENT TRANSPORT UTILITY 23860 VEHICLE EQUIPMENT <\$1000	1	875	875	0		875
10	TRANSPORT UTILITY UNMARKED FORD EXPLORER 92400 REPLCMENT AUTO/TRUCKS	1	30,156	30,156	0		30,156
REQUEST NUMBER 10 TOTAL		**PROPOSED**		31,031	0	31,031	31,031
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				31,031	0	31,031	31,031

2905 LE/JUDICIAL INFO SYS-LESALESTX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	NEW ASST PA - KARPEL LICENSE 91302 COMPUTER SOFTWARE		1,850	1,850	0		1,850
10	NEW ASST PA - KARPEL LICENSE MAINTENANCE 91302 COMPUTER SOFTWARE		450	0	450		450
REQUEST NUMBER 10 TOTAL		**PROPOSED**		1,850	450	2,300	2,300
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,850	450	2,300	2,300

6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	INSTALL GARAGE DOOR AT 101 N 7TH 60100 BLDG REPAIRS/MAINTENANCE	1	3,200	3,200	0		0
	REQUEST NUMBER 1 TOTAL			3,200	0	3,200	0
10	RENT 2 SPACES FOR ENTRY TO 101 N 7TH 71100 OUTSIDE SERVICES	1	1,800	0	1,800		0
	REQUEST NUMBER 10 TOTAL			0	1,800	1,800	0
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10100 SALARIES & WAGES		18,377	18,377	0		18,377
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10200 FICA		1,406	1,406	0		1,406
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10300 HEALTH INSURANCE		3,090	3,090	0		3,090
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10325 DISABILITY INSURANCE		79	79	0		79
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10350 LIFE INSURANCE		24	24	0		24
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10375 DENTAL INSURANCE		210	210	0		210
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10400 WORKERS COMP		695	695	0		695
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10500 401(A) MATCH PLAN		325	325	0		325
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 10800 UNIFORM ALLOWANCE		100	100	0		100
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 23300 UNIFORMS		150	150	0		150
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 23850 MINOR EQUIP & TOOLS (<\$1000)		350	350	0		350
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 48050 CELLULAR/MOBILE DEVICE SERVICE		360	360	0		360

6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 91302 COMPUTER SOFTWARE		205	205	0		205
20	SENIOR FACILITIES MAINTENANCE TECHNICIAN 91302 COMPUTER SOFTWARE		26	26	0		26
REQUEST NUMBER 20 TOTAL		**PROPOSED**		25,397	0	25,397	25,397
30	BUILD WALL FOR HUMAN RESOURCES 60100 BLDG REPAIRS/MAINTENANCE	1	600	600	0		600
REQUEST NUMBER 30 TOTAL		**PROPOSED**		600	0	600	600
40	ADA DOOR ACCESSIBILITY AT SHERIFF'S DEPT 60100 BLDG REPAIRS/MAINTENANCE	1	10,000	10,000	0		10,000
REQUEST NUMBER 40 TOTAL		**PROPOSED**		10,000	0	10,000	10,000
50	BUILD OFFICES FOR PROSECUTING ATTORNEY (1190) 60100 BLDG REPAIRS/MAINTENANCE		0	0	0		0
REQUEST NUMBER 50 TOTAL		**PROPOSED**		0	0	0	0
60	REPLACE COUNTERTOPS AT THE JAIL 60100 BLDG REPAIRS/MAINTENANCE	1	20,000	20,000	0		20,000
REQUEST NUMBER 60 TOTAL		**PROPOSED**		20,000	0	20,000	20,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				59,197	1,800	60,997	55,997

6101 HOUSEKEEPING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	RESTROOM CLEANING SYSTEM	1	3,500	3,500	0		3,500
	91300 MACHINERY & EQUIPMENT						

6101 HOUSEKEEPING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	WASHER/DRYER COMBO 91300 MACHINERY & EQUIPMENT	1	1,200	1,200	0		1,200
REQUEST NUMBER	1 TOTAL	**PROPOSED**		4,700	0	4,700	4,700
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				4,700	0	4,700	4,700

6102 PARKING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	JJC: REPAIR PARKING LOT ENTRY 60400 GROUNDS MAINTENANCE	1	14,000	14,000	0		14,000
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	14,000	0	14,000	14,000
20	REMOVE AND REPLACE SECTION OF SD LOT 60400 GROUNDS MAINTENANCE	1	14,950	14,950	0		0
	REQUEST NUMBER 20 TOTAL			14,950	0	14,950	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			28,950	0	28,950	14,000

6104 GROUNDS MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	TALIGATE SPREADER 91300 MACHINERY & EQUIPMENT	1	4,500	4,500	0		4,500
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		4,500	0	4,500	4,500
2	SKAGG MOWER 91300 MACHINERY & EQUIPMENT	1	5,000	5,000	0		5,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
3	REMOVE AND REPLACE CONCRETE BETWEEN BUILDINGS 60400 GROUNDS MAINTENANCE		10,900	10,900	0		10,900
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		10,900	0	10,900	10,900
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				20,400	0	20,400	20,400

6200 CAPITAL REPAIRS & REPLACEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REPLACE ROOF ON 101 N 7TH - FLAT SECTION 60110 MAJOR BLDG REPAIRS/REPL	1	48,000	48,000	0		0
	REQUEST NUMBER 10 TOTAL			48,000	0	48,000	0
20	REPLACE ROOF ON 101 N 7TH - ROUNDED SECTION 60110 MAJOR BLDG REPAIRS/REPL	1	32,000	32,000	0		0
	REQUEST NUMBER 20 TOTAL			32,000	0	32,000	0
30	RH MILL AND OVERLAY PARKING LOT 60110 MAJOR BLDG REPAIRS/REPL	1	41,950	41,950	0		41,950
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		41,950	0	41,950	41,950
40	MILL AND OVERLAY FIRST CHRISTIAN LOT 60110 MAJOR BLDG REPAIRS/REPL	1	0	0	0		0
	REQUEST NUMBER 40 TOTAL			0	0	0	0
50	REPLACE COUNTER TOPS IN JAIL CONTROL PODS 60110 MAJOR BLDG REPAIRS/REPL	1	0	0	0		0
	REQUEST NUMBER 50 TOTAL			0	0	0	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				121,950	0	121,950	41,950

