

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

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December Session of the October Adjourned

Term. 20 22

County of Boone

In the County Commission of said county, on the 15th day of December 20 22

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

Now on this day, the County Commission of Boone County does hereby approve and adopt the Boone County Operating Budget for fiscal year 2023. The adopted operating budget shall consist of all appropriations included in the Proposed Budget submitted to the County Commission by the County Auditor, subject to the adjustments shown in the attached schedule of Commission Directed Changes to the fiscal year 2023 Proposed Budget. Final wage and benefit appropriations for each department have been calculated using actual salaries in effect as of December 12, 2022, incorporating all approved range re-classifications having an effective date of January 1, 2023. In addition, the adopted budget reflects a 6% increase adjustment to the County's Salary Range Table for FY 2023, which has been incorporated into relevant wage and benefit calculations for all FY 2023 appropriations.

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

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

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's fiscal year 2023 Budget. The Proposed Budget submitted by the County Auditor, which is hereby incorporated into this appropriation order by reference, contains detailed documentation and descriptions for each line-item account within each category of expenditure. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included.

The County Commission approves all employee positions included in the Proposed Budget, adjusted for Commission-directed changes noted in the attached schedule, together with the specified budgeted hours, range, and benefit status for each position.

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

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

The County Commission authorizes the County Auditor to re-appropriate unspent fiscal year 2022 grant funds which may be carried forward into fiscal year 2023 according to the terms of the grant award upon determination that a remaining balance of the grant award is available for re-budgeting. In addition, the County Commission authorizes the County Auditor to re-appropriate unencumbered FY 2022 appropriations for projects approved in the FY 2022 budget which require extension into FY 2023 for completion.

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

Term. 20

In the County Commission of said county, on the

day of

20

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

This appropriation order contemplates that the County Commission will amend the County's budget as needed throughout FY 2023 to establish budgetary spending authority pertaining to Boone County's American Rescue Plan Act (ARPA) monies.

Done this 15th day of December 2022.

ATTEST:



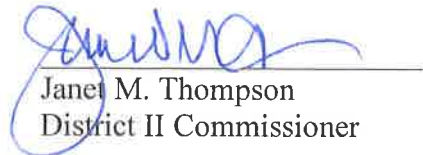
Brianna L. Lennon
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

Boone County, Missouri

FY 2023 Proposed Budget-- Highlights

Budget Priorities and Budgetary Impact (see pages 4-10 of Budget Message):

- Improve workforce retention and reduce workforce turnover and vacancy
- Address priority staffing needs
- Provide new and replacement equipment, vehicles, technology
- Provide routine maintenance and preservation of the County's transportation network
- Maintain fiscal stability within the County's major operating funds

Multi-fund composition:

- 40+ Governmental Funds: 5 major funds (96% of total budget) and 35+ nonmajor funds (4% of total budget)
- 10 Internal Service Funds
- 3 Private Purpose Trust Funds
- **Total Budget All Governmental Funds combined (excluding capital project funds):**
 - FY 2023 Proposed Budget = \$116.6 million, or an 20% increase compared to FY 2022; most of this increase is non-recurring (+19.2 million—detailed discussion begins on page 29 of the Budget Message)
 - 65% is restricted as to use; 35% (General Fund) is unrestricted

"Restricted" = this means that the use of the monies is limited to purposes *narrower* than the purposes of the government (example: road and bridge uses only; 911/EM uses only, etc.)

"Unrestricted" = this means that the use of the monies may be used for any legally permissible purpose for the government (example: General Fund)

Property tax levies—no change from historical rates:

- General Fund: \$0.12 per \$100 Assessed Valuation
- Road and Bridge Fund: \$0.05 per \$100 Assessed Valuation

Total Revenue FY 2023 compared to FY 2022: (detailed revenue discussion begins on page 20 of Budget Message)

- **Overall revenue increase:** 19% increase (+14.7 million)
 - **Property Tax:** strong growth in assessed valuation
 - **Sales Tax:** 2023 estimate based on estimated actual revenues for 2022 plus 2% expected growth in 2023; 2022 increase primarily attributable to broad based inflation and significant motor vehicle sales
 - **Use Tax:** new, effective January 1, 2023, \$4.35 million
 - **Intergovernmental revenues:** increases associated with a grant funded bridge project and \$2.5 million ARPA revenue for "replacement revenue" (standard allowance)

County-controlled fees: no changes (note: most fees are set by state statute and are not controlled at the local level)

Salary and wage increase and Pay Plan consulting services:

- Range Table Adjustment (6%) and Salary Increases (8%-- awarded via Administrative Authority discretion); \$2.8 million county-wide
- Funding for Pay Plan consulting services (\$60,000)

FTE changes: +12.32 FTEs county-wide (Budget Message p 5-6)

- General Fund +5.54 FTEs, \$384,000
- Road and Bridge Fund +0.33 FTE, \$18,000
- Children’s Services Fund +1.0 FTE, 74,000
- 911/Emergency Management Fund +3 FTEs, \$251,000
- Drug Court Fund -.05 FTE, -\$700
- Juvenile Justice Preservation Fund +1.5 FTE, +80,500
- Facilities and Grounds Internal Service Fund- + 1.00 FTE, \$80,000

Aggregate Budgetary Comparison Fiscal Year 2022 and Fiscal Year 2023:

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

Approximately 65% of operating revenues are legally restricted due to statutory provisions or ballot language.

Planned use of Fund Balance reflected in the Proposed Budget (Budget Message, pgs. 9-10):

General Fund (\$2.5 M) significant items include:

- Required Emergency appropriation (\$1.1 m, not expected to be spent)
- \$650,000 for contracted IT services (interim measure due to vacancies)
- \$900,000 for Sheriff Record Management/Jail Management software upgrade

Community Children’s Services Fund (\$6.0 M)

- Resources accumulated in the fund during prior years are appropriated in fiscal year 2023, which represents a *timing difference* between when revenues are received and when they are spent

911/Emergency Management Fund (\$15.4 M)

- 800 MHz radio improvement project
- Radio tower and siren improvements
- Planned technology replacements and upgrades
- \$6.0 million First Responder Radio Project (financial assistance to first responder agencies to upgrade mobile radio inventories to take advantage of the enhanced features of the 800 MHz radio infrastructure)

Fund balances in major operating funds are projected to exceed the minimum 17% established by policy (Budget Message, page 33-36). The *minimum* fund balance amount ensures adequate cash flow and avoids short-term borrowing. Amounts beyond the minimum mitigate risk of revenue volatility and provides a funding mechanism for cyclical expenditures (elections, equipment replacement, etc..).

Projected Net Fund Balances on December 31, 2023

	-----Major Funds-----				
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund
Projected Fund Balance 12/31	\$ 26,575,588	24,690,211	5,961,395	6,504,429	16,506,501
Less: Fund Balance Unavailable for Appropriation	(343,650)	(5,000,000)	(1,438,500)	-	(10,300,000)
Projected Net Fund Balance	\$ 26,231,938	\$ 19,690,211	\$ 4,522,895	\$ 6,504,429	\$ 6,206,501
As a percent of expenditures	65%	87%	110%	42%	22%
# of months expenditures	7.7	10.4	13.2	5.1	2.6

Capital Project Funds

- R&B Facility Improvements (Tom Bass Road location): project is in construction phase, no additional appropriations required

Future Challenges:

- Implementing consultant recommendations to the County's Pay Plan
- Long-range facility planning (FY 2023 Budget includes funding for Facilities Needs Assessment for the downtown campus)
- Long-range transportation infrastructure network improvements

Budget Hearings:

- 7:00 PM Tuesday, November 29, 2022
- 1:30 PM Thursday, December 1, 2022
- 9:30 AM Tuesday, December 6, 2022

The Proposed Budget will be posted on the County's website: <https://www.showmeboone.com/auditor/budget-reports/>



BOONE COUNTY AUDITOR

JUNE E. PITCHFORD, CPA

BOONE COUNTY GOVERNMENT CENTER

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

November 15, 2022

To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the fiscal year 2023 Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

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

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

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

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

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

- Long-term fiscal stability for the County.

- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies.
- Equipping employees with technology and other resources necessary for public services and providing reasonable and competitive compensation and benefits.

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

Local Economic Conditions and Assumptions

The local economy reflects a mix of retail, education, service and medical industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, local hospitals (University Hospital and Clinics, Boone Hospital, Veterans Hospital), the City of Columbia, Veterans United Home Loans, Shelter Insurance Company, Joe Machens Dealership, and Hubbell Power Systems, Inc.

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

Local Inflation: Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, increased significantly during 2021 and 2022. This budget assumes that inflationary increases will slow and become more stable and moderate in the coming year.

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

Dependence on Local Sales/Use Tax: The County is significantly dependent on locally enacted sales tax levies to finance local services, with more than 72% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source and in the past, County officials were concerned about the significant growth in untaxed remote retail sales, including e-commerce sales. However, in April 2022, Boone County voters approved a ballot measure to extend the local sales tax rates to remote sales; in Missouri, this is referred to as a Use Tax and it will take effect January 1, 2023.

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

2023 Budgetary Priorities

The County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities; however, these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission consider all funding requests, evaluate priorities, and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals tend to impact budget development more so than entity-wide goals.

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

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

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

The County was awarded \$21 million in CARES Act monies mid-year 2020 (federal monies passed through the State of Missouri). The County Commission expended all awarded monies within fiscal year 2020.

The County was awarded approximately \$35 million in additional pandemic-related resources in fiscal year 2021 pursuant to the American Rescue Plan Act of 2021 (ARPA), also referred to as State and Local Fiscal Recovery Funds (SLFRF). These monies are awarded directly from the federal government rather than passed through the State of Missouri. The County received the first 50% distribution mid-year 2021 and the second 50% distribution mid-year 2022. The monies are restricted, and the County is entitled to keep the monies only to the extent that the monies are spent for eligible and allowable purposes. To date, the County Commission has awarded approximately \$1.2 million. The County Commission expects to make additional awards going forward, establishing all contracts on or before the December 31, 2024, the federal deadline to obligate the funds. Although the monies have been received and invested by the County, they are recognized and reported as revenue only to the extent they are spent for allowable purposes.

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

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

The following priorities have shaped the 2023 budget:

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

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

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

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

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

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

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

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

The budget also includes funding for pay plan consultant services.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

technology: The 2023 budget includes funding to replace essential technology and office equipment, machinery, and vehicles. In addition, the budget includes funding for improvements to the County's Emergency Communications Radio Network infrastructure.

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

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

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

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

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

Priority #4--Transportation Network Infrastructure: Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 20% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures.

Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge and low water crossing maintenance and repair.

Traffic services include street signage, regulatory signage, and snow and ice control.

Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges, and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the county's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed three times, with the current authorization expiring September 30, 2028. The County also receives a portion of the state-wide fuel tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales taxes and motor vehicles licensing fees. The one-half cent sales tax (including use tax) is expected to generate approximately \$19.6 million in fiscal year 2023.

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

Budgetary Impact— The fiscal year 2023 budget includes total appropriations of \$22.8 million in the Road and Bridge Fund are allocated as follows:

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

Priority #5--Fiscal Stability: The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children’s Services Fund, and the 911/Emergency Management Fund. Ensuring fiscal stability within each of these funds is important.

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

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

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

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

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

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

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

“Catch-up” State Reimbursements for Prisoner Board (General Fund): During fiscal years 2020 and 2021, the State of Missouri made significant progress toward catching-up on prisoner per diem arrearages owed to Missouri Counties, which resulted in unexpected revenue increases in the General Fund of \$940,000 and \$330,000 in 2020 and 2021, respectively.

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

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

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

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

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

revenue funds, none of which represents a spend-down of fund balance for on-going or routine operations.

Most of the County's operating fees are set by state statute; however, a few revenue sources are controlled by the County Commission such as building permits and food handler permits. The County Commission reviews county-controlled fees in conjunction with the annual budget process and authorizes adjustments in accordance with established cost-recovery policies. Changes to fee schedules are authorized pursuant to County Commission Orders approved in public meetings.

The County has established minimum fund balance requirements in its major funds equal to two-month's expenditures or 17% to ensure adequate cash flow. All funds are projected to exceed this minimum requirement at the end of fiscal year 2023.

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

Budget Process and Calendar

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

The process and deadlines set forth by statute are intended (1) to ensure that independently elected officials and appointed department directors formally communicate their budgetary needs to the County Commission and the County Auditor each year; (2) to ensure public access to budget information; (3) to ensure that public hearings are conducted; and (4) to ensure that the adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

Budget Summary Schedules

An aggregate comparison of the fiscal year 2022 and 2023 annual operating budgets (all funds combined) is shown below. The amounts shown below are *net of inter-fund transfers*.

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

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

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

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

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

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

2023 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	Major Funds				
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$ 4,581,600	1,929,375	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	20,593,000	19,621,000	4,794,000	9,314,000	13,750,000
Franchise Taxes	163,000	-	-	-	-
Licenses and Permits	652,936	9,325	-	-	-
Intergovernmental	2,380,536	2,950,650	-	-	146,848
Charges for Services	4,343,161	8,100	300	-	350
Fines and Forfeitures	16,000	-	-	-	-
Interest	349,411	123,475	32,100	98,000	245,000
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
	<u>2,538,282</u>	<u>44,300</u>	<u>-</u>	<u>-</u>	<u>17,250</u>
Total Revenues	35,617,926	24,686,225	4,826,400	9,412,000	14,159,448
Other Financing Sources					
Transfer In from other funds	2,513,690	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,000	295,000	-	-	-
	<u>2,520,690</u>	<u>295,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	2,520,690	295,000	-	-	-
Planned Use of Fund Balance	2,501,308	-	-	5,954,357	15,445,719
TOTAL FINANCIAL SOURCES	\$ 40,639,924	24,981,225	4,826,400	15,366,357	29,605,167
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 22,741,953	4,952,644	3,302,628	478,277	6,648,886
Materials & Supplies	1,157,582	2,762,581	128,507	7,818	645,177
Dues Travel & Training	508,554	42,514	49,767	24,086	272,161
Utilities	564,617	129,443	48,641	4,004	509,970
Vehicle Expense	425,421	1,029,942	-	-	28,340
Equip & Bldg Maintenance	468,048	127,958	38,369	1,705	597,955
Contractual Services	5,392,653	10,273,127	243,802	14,049,760	1,766,527
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	1,070,000	250,000	25,000	15,000	100,000
Other	6,163,681	932,693	51,702	769,207	7,604,391
Fixed Assets (New & Replacement)	2,135,415	2,243,642	229,300	16,500	10,561,948
	<u>40,627,924</u>	<u>22,744,544</u>	<u>4,117,716</u>	<u>15,366,357</u>	<u>28,735,355</u>
Total Expenditures	40,627,924	22,744,544	4,117,716	15,366,357	28,735,355
Other Financing Uses					
Transfer Out to other funds	12,000	-	-	-	869,812
Early Retirement of Long-Term Debt	-	-	-	-	-
	<u>12,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>869,812</u>
Total Other Financing Uses	12,000	-	-	-	869,812
TOTAL FINANCIAL USES	\$ 40,639,924	22,744,544	4,117,716	15,366,357	29,605,167
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 29,076,896	22,453,530	5,252,711	12,458,786	31,952,220
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	<u>(2,501,308)</u>	<u>2,236,681</u>	<u>708,684</u>	<u>(5,954,357)</u>	<u>(15,445,719)</u>
FUND BALANCE (GAAP), end of year	26,575,588	24,690,211	5,961,395	6,504,429	16,506,501
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year					
	<u>(343,650)</u>	<u>(5,000,000)</u>	<u>(1,438,500)</u>	<u>-</u>	<u>(10,300,000)</u>
NET FUND BALANCE, end of year	\$ 26,231,938	19,690,211	4,522,895	6,504,429	6,206,501
Net Fund Balance as a percent of expenditures	64.57%	86.57%	109.84%	42.33%	21.60%

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

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

2023 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

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

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

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

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

(continued from previous page)

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

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

2023 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

Cost Center #	Functional Area Department/Cost Center Name	Major Funds					Non-Major Funds	Total Governmental Funds
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund		
General Government Operations								
1110	Auditor	\$ 660,868	-	-	-	-	-	660,868
1115	Human Resources & Risk Mgmt	373,742	-	-	-	-	-	373,742
1118	Purchasing	414,951	-	-	-	-	-	414,951
1121	County Commission	621,371	-	-	-	-	-	621,371
1122	County Association Dues	51,120	-	-	-	-	-	51,120
1123	GF Emergency & Contingency	1,070,000	-	-	-	-	-	1,070,000
1125	Central Office	7,368	-	-	-	-	-	7,368
1126	County Counselor	544,877	-	-	-	-	-	544,877
1131	GF County Clerk Operations	384,931	-	-	-	-	-	384,931
1132	GF Elections and VR Operations	639,345	-	-	-	-	-	639,345
2300	Election Services Fund Operations	-	-	-	-	-	93,600	93,600
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	210,000	210,000
1133	GF Election Activities	310,700	-	-	-	-	-	310,700
1140	Treasurer	365,145	-	-	-	-	-	365,145
1150	GF Collector	731,439	-	-	-	-	-	731,439
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	285,383	285,383
1160	GF Recorder	589,260	-	-	-	-	-	589,260
2800	Record Preservation Fund Activity	-	-	-	-	-	326,600	326,600
1170	GF IT Administration	629,072	-	-	-	-	-	629,072
1171	GF IT Facilities Security	148,080	-	-	-	-	-	148,080
1172	GF IT Hardware & Software	3,452,715	-	-	-	-	-	3,452,715
1173	GF IT Software Development	912,364	-	-	-	-	-	912,364
1174	GF IT Technical Support	743,724	-	-	-	-	-	743,724
1176	GF IT GIS	408,429	-	-	-	-	-	408,429
1190	GF Non-Departmental	476,487	-	-	-	-	-	476,487
1191	Safety & Risk Management	10,455	-	-	-	-	-	10,455
1192	Recruitment & Retention	224,108	-	-	-	-	-	224,108
1194	GF IT Mail Services	455,597	-	-	-	-	-	455,597
1195	GF Insurance Activity	881,798	-	-	-	-	-	881,798
1196	GF Records Management Services	17,077	-	-	-	-	-	17,077
2010	Assessment	-	-	-	-	-	2,208,446	2,208,446
2011	Assessment Insurance Activity	-	-	-	-	-	9,930	9,930
2012	ARS IT Hardware & Software	-	-	-	-	-	115,069	115,069
2983	American Rescue Plan Act	-	-	-	-	-	-	-
	Sub-Total	16,126,023	-	-	-	-	3,249,028	18,374,051
Public Safety & Judicial - Courts								
1210	GF Court Operations	2,370,265	-	-	-	-	-	2,370,265
1221	GF Circuit Clerk	588,313	-	-	-	-	-	588,313
1230	GF Jury Costs	77,450	-	-	-	-	-	77,450
1241	GF Juvenile Office	583,210	-	-	-	-	-	583,210
1242	GF Juvenile Detention	462,297	-	-	-	-	-	462,297
1243	GF Juvenile Grants	263,098	-	-	-	-	-	263,098
1244	GF Court Ops Grants	48,401	-	-	-	-	-	48,401
1245	GF Treatment Court Grants	135,104	-	-	-	-	-	135,104
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	16,850	16,850
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	23,000	23,000
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	166,913	166,913
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	32,455	32,455
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	43,475	43,475
2860	GARNISHMENT FEE FD Circuit Clerk Garnish	-	-	-	-	-	17,000	17,000
2870	JJ Preservation Juvenile Office	-	-	-	-	-	131,427	131,427
2904	LEST Alt Sentencing Programs	-	-	300,778	-	-	-	300,778
2908	LEST Court Ops/Alt Sent Prog	-	-	182,079	-	-	-	182,079
	Sub-Total	4,528,138	-	482,857	-	-	431,120	5,442,115
Public Safety & Judicial - Sheriff & Corrections								
1228	GF Sheriff/Detention Administration	3,353,451	-	-	-	-	-	3,353,451
1251	GF Sheriff Operations	4,388,386	-	-	-	-	-	4,388,386
1253	GF Sheriff Grants	373,673	-	-	-	-	-	373,673
1255	GF Detention Operations	4,680,805	-	-	-	-	-	4,680,805
2510	SH Training Fund Activity	-	-	-	-	-	16,400	16,400
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	7,800	7,800
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	430	430
2531	Justice Assistance Grant FYX1	-	-	-	-	-	36,950	36,950
2532	Justice Assistance Grant FYX2	-	-	-	-	-	36,295	36,295
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	3,500	3,500
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	37,192	37,192
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	28,650	28,650
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	22,645	22,645
2901	LEST Sheriff Operations	-	-	1,947,251	-	-	-	1,947,251
2902	LEST Detention Operations	-	-	979,619	-	-	-	979,619
2906	LEST Contract Inmate Housing	-	-	180,000	-	-	-	180,000
2909	LEST Sheriff/Detention Administration	-	-	114,577	-	-	-	114,577
	Sub-Total	\$ 12,796,316	-	3,221,447	-	-	189,862	16,207,624

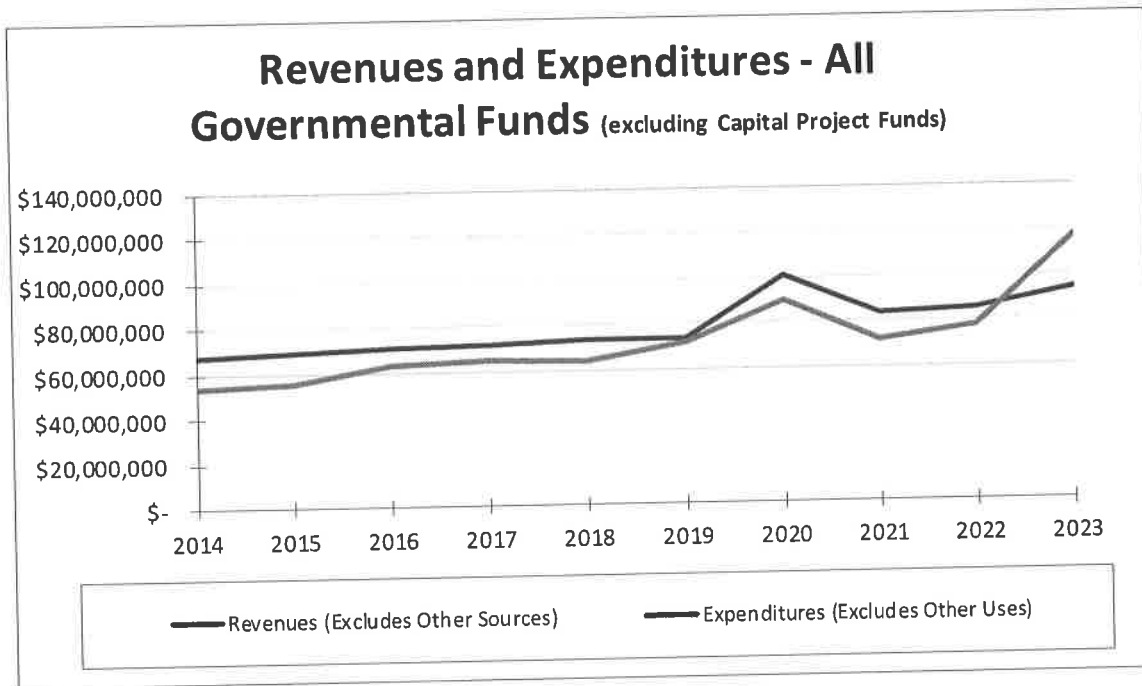
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Functional Area		Major Funds						Total Governmental Funds
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	
Public Safety & Judicial - Prosecuting Attorney								
1261	GF Prosecuting Attorney	\$ 2,595,784	-	-	-	-	-	2,595,784
1262	GF Pros Atmny Victim Witness	358,273	-	-	-	-	-	358,273
1263	Pros Atmny Child Support Enforcement	242,060	-	-	-	-	-	242,060
2600	Pros Atmny Training Fund Activity	-	-	-	-	-	-	-
2610	Pros Atmny Tax Collection	-	-	-	-	-	5,268	5,268
2620	Pros Atmny Contingency	-	-	-	-	-	20,965	20,965
2640	Pros Atmny Forfeiture	-	-	-	-	-	20,000	20,000
2650	Pros Atmny Admin Handling Cost	-	-	-	-	-	1,000	1,000
2651	Pros Atmny Bad Check	-	-	-	-	-	955	955
2903	LEST Prosecuting Attorney	-	-	-	-	-	30	30
	Sub-Total	3,196,117	-	386,112	-	-	48,218	3,630,447
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC-CEPF Grant	-	-	-	-	-	3,950	3,950
2700	911/EM Non-Departmental	-	-	-	-	6,668,500	-	6,668,500
2701	BOCO Joint Comm 911 Operations	-	-	-	-	4,856,666	-	4,856,666
2702	Emergency Management Operations	-	-	-	-	1,505,271	-	1,505,271
2703	911/EM IT Administration	-	-	-	-	3,100	-	3,100
2704	BOCO Joint Comm Radio Operations	-	-	-	-	2,694,724	-	2,694,724
2705	911/EM FM Building Maintenance	-	-	-	-	501,868	-	501,868
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	6,793,600	-	6,793,600
2707	Disaster Relief Activities	-	-	-	-	500,000	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	3,321,905	-	3,321,905
2709	911/EM IT Technical Support	-	-	-	-	645,250	-	645,250
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	60,000	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	1,158,175	-	1,158,175
2712	911/EM Insurance Activity	-	-	-	-	86,296	-	86,296
	Sub-Total	-	-	-	-	28,735,355	63,950	28,799,305
Public Safety & Judicial - Other								
1200	Public Administrator	655,964	-	-	-	-	-	655,964
1280	Medical Examiner	388,276	-	-	-	-	-	388,276
1285	GF District Defender	41,370	-	-	-	-	-	41,370
2900	LEST Non-Departmental	-	-	27,300	-	-	-	27,300
	Sub-Total	1,085,610	-	27,300	-	-	-	1,112,910
Environment, Protective Inspection & Infrastructure								
1360	GF RM Solid Waste	160,032	-	-	-	-	-	160,032
1710	GF RM Land Use Planning	563,355	-	-	-	-	-	563,355
1711	GF RM Administration	232,659	-	-	-	-	-	232,659
1720	GF RM Building Inspection	508,795	-	-	-	-	-	508,795
1725	GF RM Stormwater Planning	225,729	-	-	-	-	-	225,729
2040	R&B Road Maintenance	-	8,669,479	-	-	-	-	8,669,479
2041	RM Road Infrastructure Rehab Preservation	-	5,662,000	-	-	-	-	5,662,000
2042	R&B Fleet Mntc Operations	-	1,684,866	-	-	-	-	1,684,866
2043	R&B Traffic/Sign	-	159,332	-	-	-	-	159,332
2044	R&B Administration	-	337,294	-	-	-	-	337,294
2045	RM Road Inspection	-	374,318	-	-	-	-	374,318
2046	RM Stormwater Planning	-	187,028	-	-	-	-	187,028
2047	R&B Facilities Mntc/Custodial	-	276,908	-	-	-	-	276,908
2048	R&B Insurance Activity	-	224,550	-	-	-	-	224,550
2049	R&B Non-Departmental	-	4,142,007	-	-	-	-	4,142,007
2081	RM Administration R&B Fund	-	319,587	-	-	-	-	319,587
2082	RM Engineering R&B Fund	-	583,166	-	-	-	-	583,166
2083	R&B IT Hardware & Software	-	124,009	-	-	-	-	124,009
	Sub-Total	1,690,570	22,744,544	-	-	-	-	24,435,114
Community Health & Public Services								
1410	Public Health Services	1,705,884	-	-	-	-	-	1,705,884
1420	GF Community Services Administration	44,768	-	-	-	-	-	44,768
1430	Civic Services	124,000	-	-	-	-	-	124,000
1730	Animal Control	273,499	-	-	-	-	-	273,499
2030	Domestic Violence Fund Activity	-	-	-	-	-	23,000	23,000
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	49,504	49,504
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	10,325	10,325
2160	CSF Community Services Administration	-	-	-	996,357	-	-	996,357
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	650,000
2162	CSF Program Funding	-	-	-	13,720,000	-	-	13,720,000
	Sub-Total	2,148,151	-	-	15,366,357	-	82,829	17,597,337
Other								
1510	Economic Support	58,000	-	-	-	-	-	58,000
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	869,812	869,812
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	68,167	68,167
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	12,325	12,325
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,552	10,552
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	6,050	6,050
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	14,694	14,694
	Sub-Total	\$ 58,000	-	-	-	-	981,600	1,039,600
Total Expenditures		40,627,924	22,744,544	4,117,716	15,366,357	28,735,355	5,046,607	116,638,503
Other Financing Uses		12,000	-	-	-	869,812	13,690	3,386,602
Grand Total		\$ 40,639,924	22,744,544	4,117,716	15,366,357	29,605,167	5,060,297	120,034,005



Revenue and Expenditure Trends

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



- **Revenue trend**

- **New voter-approved revenue:** Voters approved two new dedicated sales tax levies in 2012, Children’s Services and 911/Emergency Management, and both became effective in 2013. However, operational planning and 911 facility construction delayed the County’s spending plan which resulted in revenues exceeding expenditures for several years.
- **CARES Act revenues in fiscal year 2020:** The County received over \$21.1 million in CARES Act monies as an allocation from the state of Missouri. These monies were expended by December 31, 2020. Some of these revenues were used to reimburse a portion of Boone County’s eligible public health and law enforcement costs, thus resulting in unexpected revenue to the County.
- **Unexpected revenue increases in fiscal years 2020-2022:** The County’s fiscal year 2021 and 2022 sales tax revenues far exceeded budget projections due to unprecedented inflation and vehicle sales. In addition, unexpected state “catch-up” reimbursements for prisoner board costs also exceeded budgetary projections in fiscal years 2020 and 2021.

- **Expenditure trend**

- **High staff turnover and extended vacancies within County offices:** Extended vacancies have occurred within Sheriff and Corrections operations (General Fund), Information Technology (General Fund); Building Inspection (General Fund), and Boone County Joint Communications (911/Emergency Management Sales Tax Fund). This results in actual spending falling below

budget and contributes significantly to the widening gap between revenues and expenditures.

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

Revenue Assumptions and Projections

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

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

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

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

Includes General, Special Revenue and Debt Service Funds

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

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7% of total revenue)

Property tax comprises a relatively small portion of the County's overall operating revenues because of statutory and voluntary property tax rollbacks described below. Property tax rates are applied to each \$100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, residential, commercial, and agricultural property is assessed at 19 percent, 32 percent, and 12 percent, respectively, of true value (estimated market value). The elected County Assessor is responsible for determining estimated market values and assessed values for all property within Boone County.

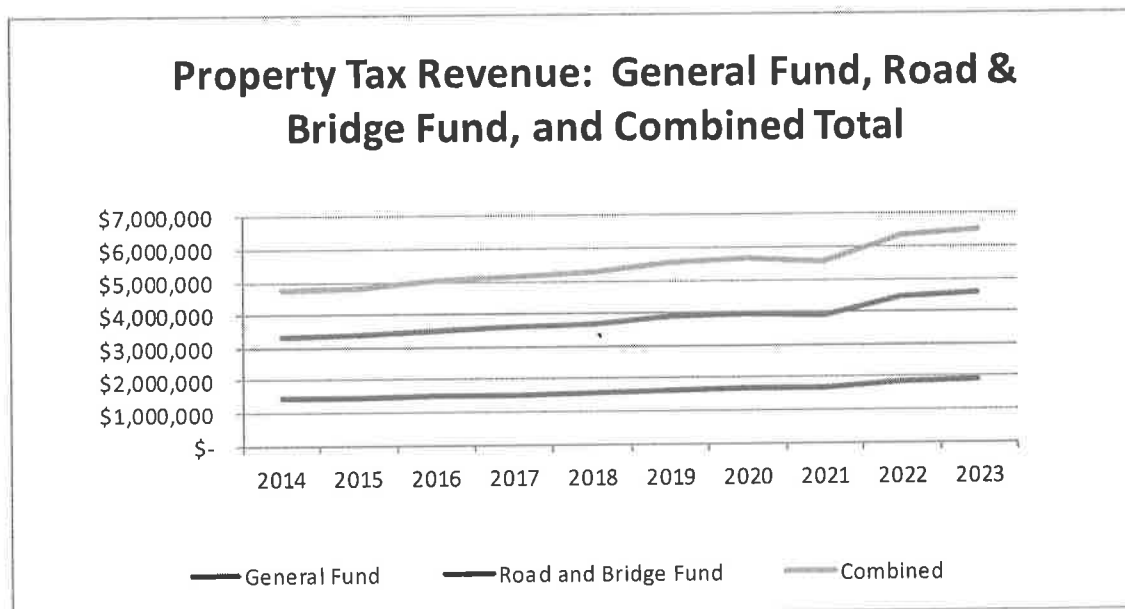
Assessed valuation generally grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County exceeds \$3.5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

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its total property tax levy because of the 1979 voter-approved permanent one-half cent sales tax. The budget assumes continuation of the County's property tax levy consistent with prior years which includes the following:

General Fund Operations-- \$.12 per \$100 assessed valuation

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

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



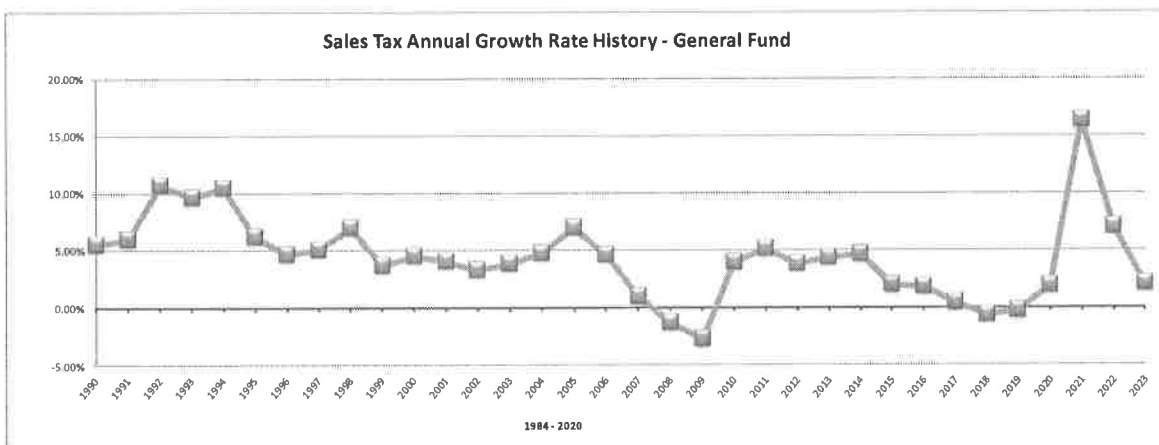
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General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

Assessments (<0.1% of total revenue)

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

Sales Tax and Use Tax (72.3% of total revenue)

The County is highly dependent on sales tax revenue to finance most county operations and services. It is the single largest source of revenue for the County and accounts for more than 72% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to pay for on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth.



The 2008-2009 recession marked the sharpest decline ever experienced by the County, resulting in two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The recession was followed by several years of normal growth and then in 2017, sales tax revenues began shrinking, despite strong local economic indicators, likely the result of growth in untaxed e-commerce. Then unexpectedly, the fiscal year 2021 growth rate exceeded 16% largely due to broad-based significant inflation and vehicle sales.

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

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

One-half cent permanent sales tax in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. The sales tax was originally approved by voters in 1993 for an initial 5-year period followed by three 10-year renewals (expiring in 2028). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

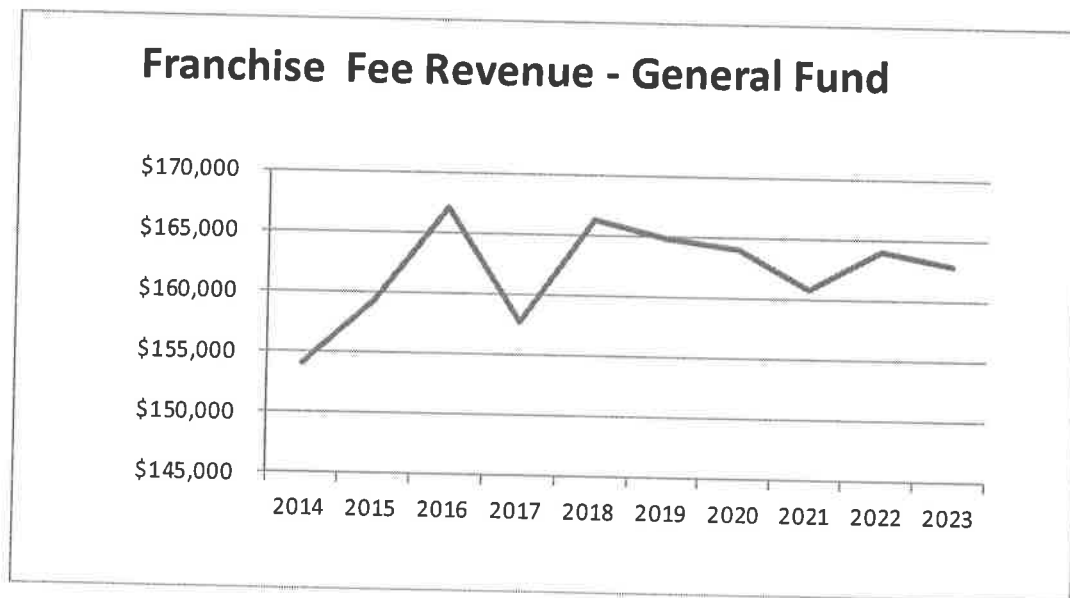
One-eighth cent permanent sales tax for the Law Enforcement Services Fund. These revenues provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

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

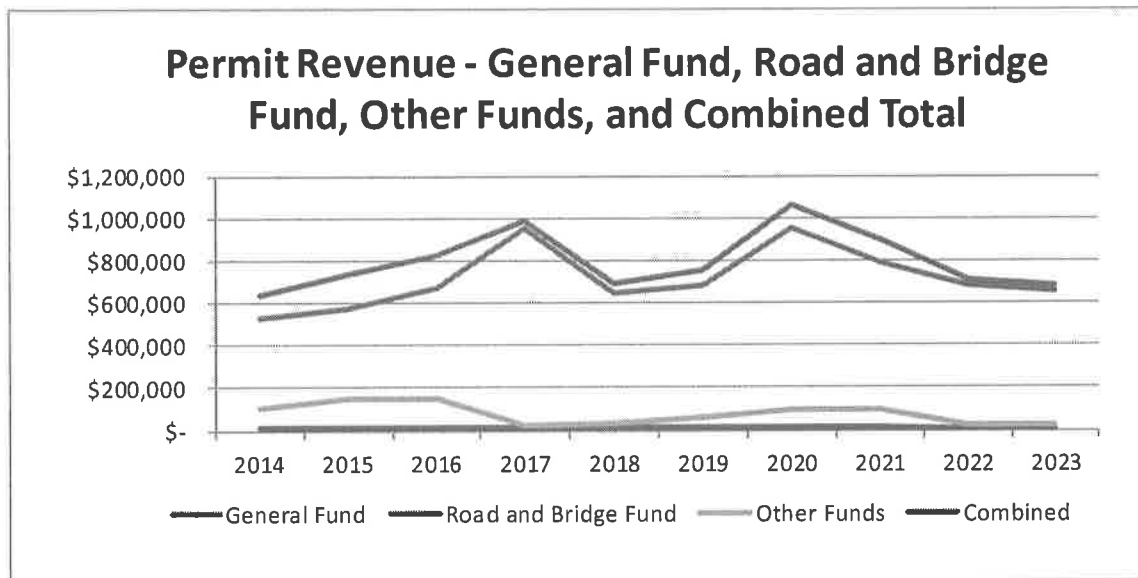
Three-eighths cent permanent sales tax for the 911/Emergency Management Fund. This sales tax was approved by voters in April 2013 and became effective October 1, 2013.

Franchise Taxes and Licenses/Permit Revenue (.9% of total revenue)

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



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



The County establishes and collects fees for building permits, on-site wastewater systems, and food-handling licenses, all of which are accounted for within the General Fund. The 2017 and 2020 increases were the result of a single, large-scale building permit in each year.

The County Commission has established a cost recovery target of approximately 50% for food handling and on-site wastewater permits and a 75% cost recovery target for building permits. The fee structure and actual cost-recovery levels are reviewed as part of the annual budget process.

Conceal-and-carry weapons permits were authorized by the state legislature in fiscal year 2004; this revenue is accounted for within the Sheriff Revolving Fund. Legislative changes enacted mid-year 2016 significantly reduced the permitting requirement for concealed weapons.

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

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

Intergovernmental Revenues (8.9% of total revenue)

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

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

Overall, this revenue category reflects an 8.9% increase, and is primarily attributable to the \$2.5 million ARPA revenues included in the budget for the revenue replacement

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

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

- Within the General Fund—
 - State prisoner per diem reimbursement, \$1,000,000 and state juvenile detention reimbursement, \$62,000
 - Various federal and state grants and other circuit court reimbursements-- primarily law enforcement and judicial, \$1,292,000

- Within the Road and Bridge Fund
 - Boone County's distribution from the state's County Aid Road Trust (CART) fund, \$1.6 million (proportionate share of the statewide gasoline tax)
 - Federal grant award for bridge improvements (Ben Williams bridge), \$677,000
 - Boone County's distribution from the state's motor vehicle sales taxes (\$390,000)
 - Boone County's distribution from the state's motor vehicle licensing fee revenue (\$175,000)

- Within the Assessment Fund—
 - State reimbursement for property tax assessment, \$239,000

- Within the Recovery Act Stimulus Fund—
 - Standard allowance for lost revenue, \$2.5 million (The revenue is recorded in the Recovery Act Stimulus Fund and is accompanied by an operating transfer from that fund to the General Fund.)

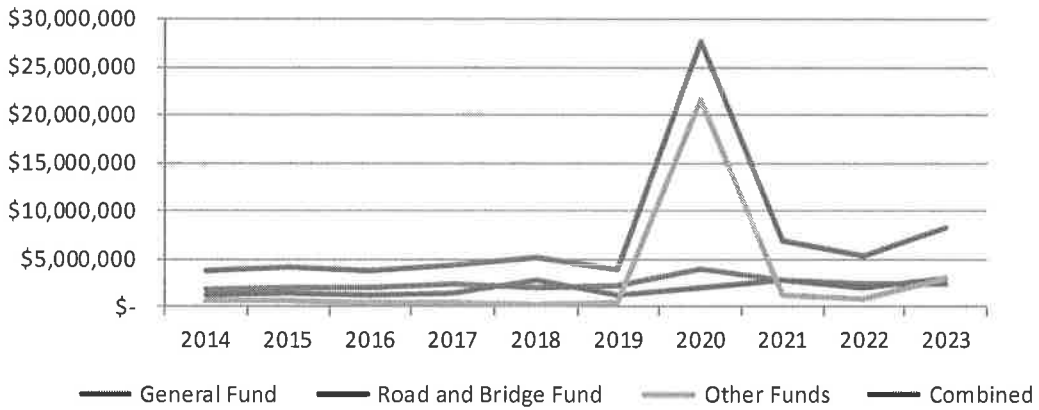
The following chart shows a ten-year history of intergovernmental revenues and the items listed below explain the significant fluctuations:

- 2018- federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project

- 2020- more than \$21 million CARES Act monies distributed to the County from the State of Missouri to be used in response to the COVID-19 pandemic, pursuant to federal guidelines. All the monies were expended in fiscal year 2020; accordingly, the revenues were deemed earned in the same period.

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

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

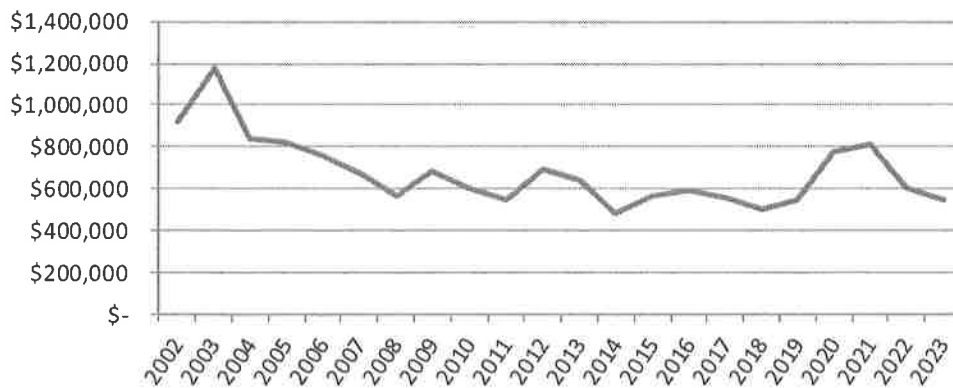


Charges for Services (7.1% of total revenue)

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

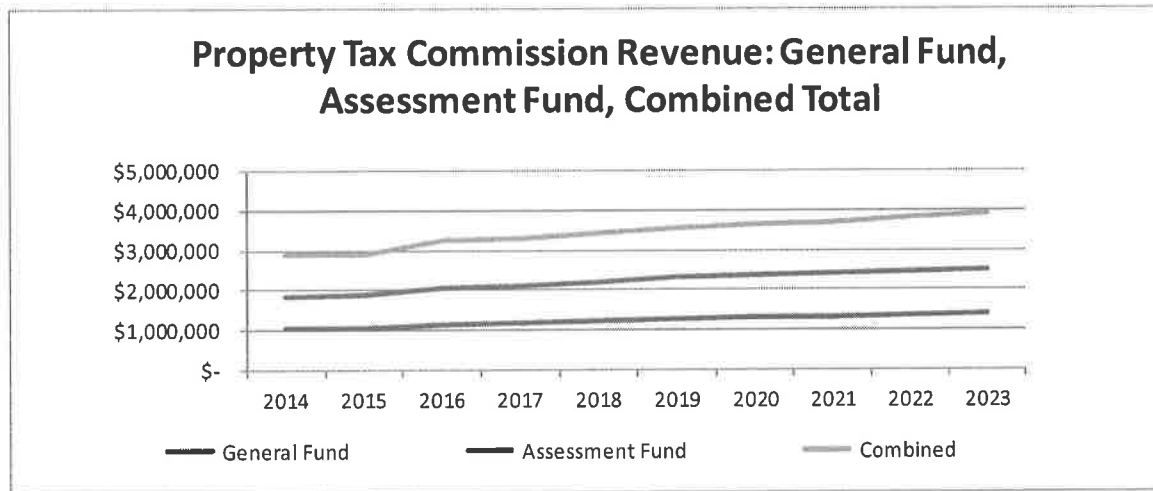
As illustrated in the chart on the following page, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year. Revenues in 2020 and 2021 exceeded budget by approximately \$200,000; however,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

Real Estate Recording Fees: General Fund



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

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



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

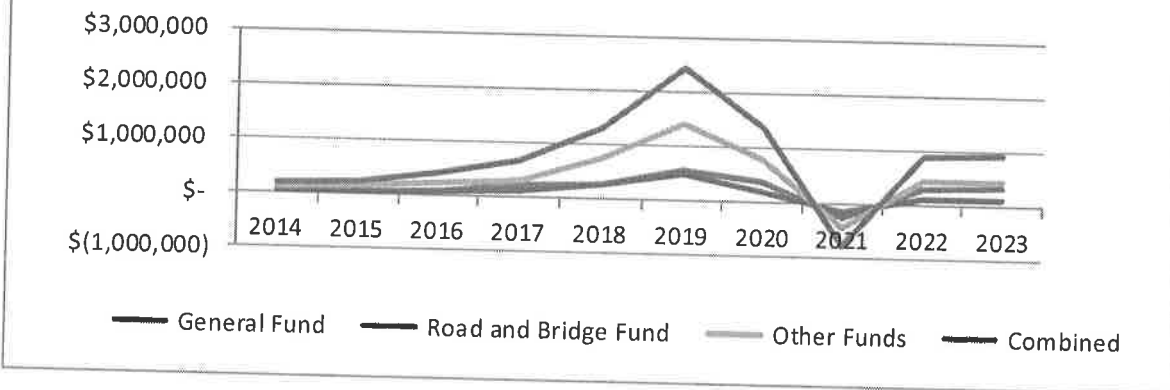
The County’s General Fund receives a small portion of criminal bond forfeiture revenue. This is a nominal revenue source to the County and the County receives no other fine revenue. The majority of criminal bond forfeiture revenue is distributed to County public schools.

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

Interest revenue declined significantly after 2007 but increased during 2016 through 2020 as shown in the graph below. This was due to a combination of higher interest rates and higher invested cash balances. Actual investment income for fiscal year 2021 was negative; this is primarily because

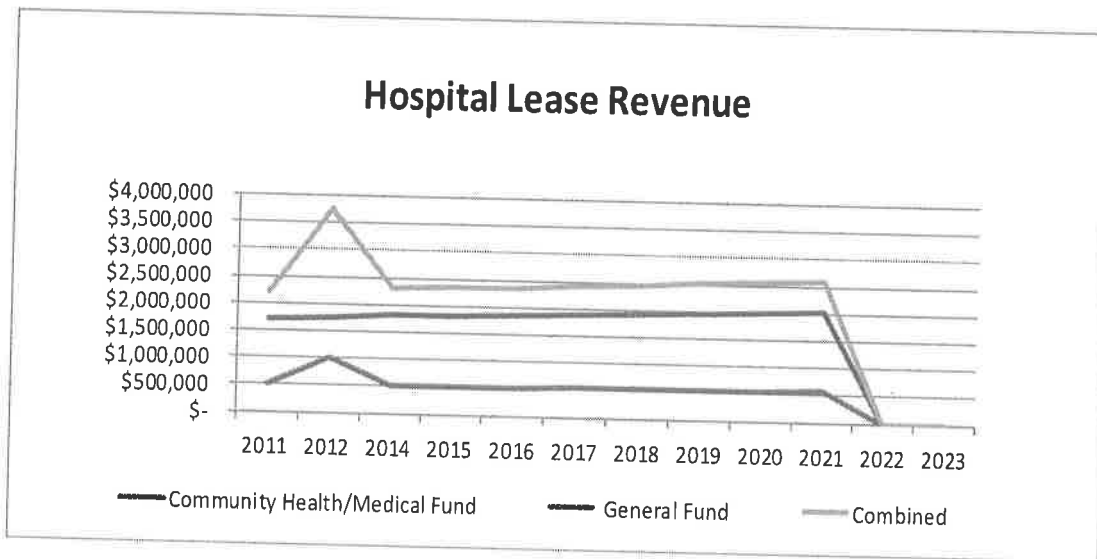
Governmental accounting standards require the County to recognize *unrealized* gains and losses on investments. During 2021, significant *unrealized* losses were reported within the County’s financial statements as reflected in the chart below; however, the County does not expect to *realize* those losses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

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



Hospital Lease Revenue (0% of total revenue)

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



Expenditure Assumptions and Projections

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

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

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

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

Includes General, Special Revenue, and Debt Service Funds

Expenditures by Function	2021 (Actual)	2022 (Budget)	2022 (Estimated)	2023 (Budget)	% Change 23 Budget over 22 Budget	% of Total Budget
General Government Operations*	\$ 10,831,866	15,382,535	13,016,023	16,764,040	9%	14.4%
Public Safety & Judicial	26,995,376	34,389,575	28,393,748	43,817,311	27%	37.5%
Environment, Protective Inspection & Infrastructure	17,570,586	20,406,161	18,359,289	22,137,072	8%	19.0%
Community Health & Public Services	11,662,566	17,133,384	11,147,316	17,579,337	3%	15.1%
Fixed Assets (New and Replacement)	3,489,340	9,008,437	5,898,967	15,301,143	70%	13.1%
Debt Service	1,036,779	976,567	976,567	978,009	0%	0.8%
Other	57,252	66,925	66,925	61,591	-8%	0.1%
Total Expenditures	\$ 71,643,765	97,363,584	77,858,835	116,638,503	20%	100.0%

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

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

Total fiscal year 2023 expenditures shown in the table above exceed total revenue shown in the table earlier. This occurs whenever revenue earned in one fiscal year accumulates within a given fund and is spent in a subsequent fiscal year, resulting in a *timing difference* between the receipt of revenue and the eventual expenditure of funds. For example, sales tax revenues received but not spent by the Community Children's Services Fund or the 911/Emergency Management Sales Tax Fund in prior years are appropriated in fiscal year 2023; this results in total appropriations exceeding the expected revenues for the year. This represents a planned use of fund balance and is not a cause for concern.

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

On a county-wide basis, estimated actual spending for fiscal year 2022 is projected at 80% of budget for all governmental funds combined. This spending ratio is significantly lower than expected and varies notably across funds:

- General Fund— the fiscal year 2022 projected actual spending is approximately 90% of budget and is attributable to salary and benefits savings associated with

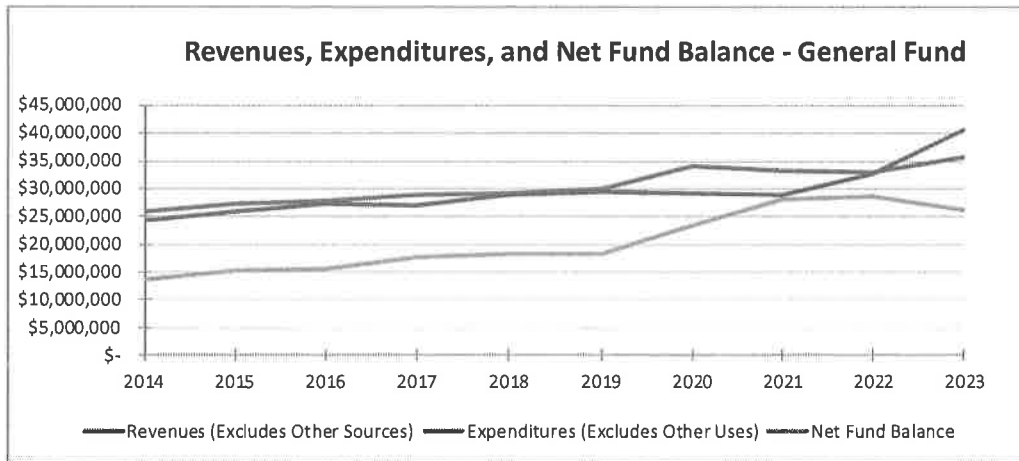
turnover and extended vacancies; unspent emergency appropriation; unused travel and training appropriations; and cost savings for fixed asset purchases (new and replacement).

- Road and Bridge Fund— the fiscal year 2021 projected actual spending is 87% of budget and is primarily attributable to two projects planned for fiscal year 2021 being re-budgeted to fiscal year 2022 as well as favorable variances associated with surface sealant activities and the New Haven Bridge Project.
- Law Enforcement Services Fund— fiscal year 2021 projected actual spending is 99% of budget.
- Community Children’s Services Fund— fiscal year 2021 projected actual spending is 79.6% of budget and is primarily attributable to contract utilization falling below expectations.
- 911/Emergency Management Fund— fiscal year 2021 projected actual spending is 73% of budget and is attributable to budget savings across all spending categories but especially salary and benefits savings associated with turnover and vacancies, unspent emergency disaster relief contingency appropriation, and unspent 911 tower appropriations that are re-budgeted in fiscal year 2022.
- All nonmajor special revenue funds— fiscal year 2021 projected actual spending is 70% of budget. Approximately one-third of this variance is attributable to savings across all spending categories in the Assessment Fund with the remainder primarily associated with unspent contingency monies budgeted within various funds. Most of these funds are subject to the statutory budgetary authority of an individual elected official other than the County Commission.
- Debt Service Funds— fiscal year 2021 projected actual spending is 100% of budget

Within the General Fund specifically, employee vacancies and turnover result in favorable budget variances. However, other factors contribute to favorable spending variances such as savings from jury costs, court costs and *guardian ad litem* fees. The County is legally responsible for these costs, but the amounts needed in any given year are difficult to predict and are largely uncontrollable by County officials. The County demonstrates its responsibility to fund these statutory duties by including reasonable amounts in the annual budget, even though the amounts are difficult to predict and may vary significantly from year to year. To the extent the appropriations are unused and lapse in any given year, the resources remain in the fund and are not allocated toward other purposes except through the annual budget process.

The County monitors spending ratios and variances and adjusts appropriation methodologies in keeping with significant changes or emerging trends.

The relationship of fund balance resources to annual revenues and expenditures in the General Fund, the County’s primary operating fund, is further illustrated in the chart on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years, resulting in an increase in net fund balance. A portion of the accumulated net fund balance is incorporated into the 2023 spending plan as a planned use of fund balance; for details, see the explanation provided in an earlier section of this document for *Priority #5-Fiscal Stability*.



All funds are budgeted to be solvent at the end of fiscal year 2023. In addition, the fund balances for the major funds are projected to exceed the minimum level established by County Commission policy. Please refer to the Fund Balance section of the Budget Message for further discussion.

Ten-year comparative historical data for expenditures is presented in the *Appendix* section at the end of this document.

General Government Operations (14.4% of total expenditures; 9% increase)

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

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

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

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

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

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

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

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

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

The nine-member commission-appointed Board (BCCSB) is responsible for establishing policies and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children's services approved by voters in April 2013. Sales tax proceeds have accumulated in the Community Children's Services Fund since the tax became effective in 2013, primarily the result of low utilization of contracts. Approximately \$6.0 million of net fund balance is budgeted for service contracts in fiscal year 2022. At such a time that the accumulated resources have been fully utilized, the annual operating budget should be consistent with annual operating revenues, which is approximately \$9.4 million.

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

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

Established replacement schedules combined with asset performance inform budgetary decisions regarding replacements and upgrades each year. In addition, investment in new equipment and technologies will occur with less frequency. The fiscal year 2023 budget reflects significant increases in fixed asset appropriations beyond routine replacements primarily for computer hardware and software upgrades and radio network infrastructure improvements. Refer to *Priority #4-Transportation Network Infrastructure* on page 8 of this Budget Message for more information.

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

The \$978,000 debt service payments included in the 2023 budget consist of \$870,000 to be paid from County resources and \$108,000 to be paid from assessments received from property owners participating in the County's Road and Sewer Neighborhood Improvement District programs.

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

Other Expenditures (0.1% of total expenditures; -8%)

This category of expenditure includes economic support for Regional Economic Development Inc. (REDI), funding for the Missouri Show-Me Games, and miscellaneous paying agent fees associated with long-term debt. The prior budget year included an appropriation for consulting services to assist the County Commission with ARPA administrative and compliance responsibilities; however, the fiscal year 2023 budget does not include similar appropriations, which accounts for the decrease.

Capital Improvement Projects

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

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

Fund Balances

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

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

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

The schedule below shows the projected net fund balance amounts at the end of fiscal year 2023 for the County's major funds, nonmajor funds, and all governmental funds combined (excluding capital project funds). The County Commission has established a minimum

fund balance of two-month's expenditures (or 17%) for the major funds to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to exceed the minimum fund balance requirement.

Projected Net Fund Balances on December 31, 2023

	-----Major Funds-----					
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds
Projected Fund Balance 12/31	\$ 26,575,588	24,690,211	5,961,395	6,504,429	16,506,501	7,720,432
Less: Fund Balance Unavailable for Appropriation	(343,650)	(5,000,000)	(1,438,500)	-	(10,300,000)	(435,825)
Projected Net Fund Balance	\$ 26,231,938	\$ 19,690,211	\$ 4,522,895	\$ 6,504,429	\$ 6,206,501	\$ 7,284,607
As a percent of expenditures	65%	87%	110%	42%	22%	144%
# of months expenditures	7.7	10.4	13.2	5.1	2.6	17.3
Expenditures	\$ 40,627,924	\$ 22,744,544	\$ 4,117,716	\$ 15,366,357	\$ 28,735,355	\$ 5,046,607

Fund Balance Unavailable for Appropriation: this includes amounts that are required for prior year encumbrances or restricted assets. It also includes resources ear-marked for specific future purposes. The County currently designates a portion of the Law Enforcement Services Fund for future out-of-facility inmate housing. In addition, a portion of the resources within the Road and Bridge Fund have been set-aside to provide funding for one or more large-scope infrastructure projects that would entail a collaborative funding arrangement with one or more other political subdivisions. Resources within the 911/Emergency Management Fund have been set-aside for non-recurring technology, infrastructure, and facility improvements. Detailed information for each fund is available in the *Fund Statements* tab section of this document.

The **net fund balance** is intended to meet three primary objectives. **First**, net fund balances provide resources to meet cash flow requirements and avoid short-term borrowing. This is the primary purpose for establishing a minimum requirement of 17%.

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

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

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

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

Projected Changes in Fund Balances on December 31, 2023

	-----Major Funds-----					
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds
Projected Fund Balance 12/31	26,575,588	24,690,211	5,961,395	6,504,429	16,506,501	7,720,432
Projected Fund Balance 1/1	\$ 29,076,896	22,453,530	5,252,711	12,458,786	31,952,220	8,987,056
Projected Change in Fund Balance	\$ (2,501,308)	2,236,681	708,684	(5,954,357)	(15,445,719)	(1,266,624)
Percentage Change	-9%	10%	13%	-48%	-48%	-14%

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

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

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

The projected decrease in the Community Children's Services Fund is due to the fiscal year 2023 budget allocations including amounts accumulated during prior fiscal years. This represents a *timing difference* between the fiscal year in which the revenues were received and the fiscal year in which they will be spent.

The projected decrease in the 911/Emergency Management Fund is due to planned radio tower improvements, the 800 MHz Radio Infrastructure project, technology replacements and upgrades, and the First Responder Radio Project.

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

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2023, is presented in the *General Information* tab section of this document. Debt service appropriations included in the fiscal year 2023 Budget amount to approximately \$978,000 or less than 1.0% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$870,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund.
- \$109,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments.

The County's legal debt limit is equal to ten percent (10%) of assessed value. Total assessed valuation on January 1, 2023, is expected to exceed \$3.5 billion which results in a legal debt limit of approximately \$350,000,000. Outstanding debt applicable to this constitutional debt limit totals 0.3%, which is significantly below the 10% limit. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt in future years associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County's Budget was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for fiscal years 1997 through 2020. The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers.

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

Conclusion

In closing, I wish to acknowledge the significant contribution of all those who assisted in the preparation and analysis of this data, including county officials and directors, and especially the staff of the Boone County Auditor's Office.

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

Fund Statements—

This section contains Fund Statements for the County's various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County's Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

Governmental Funds

Fund Statement—All Governmental Funds Combined

(Excluding Capital Project Funds)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,538,555	6,013,375	6,324,000	6,510,975
Assessments	81,041	72,652	91,618	71,012
Sales Taxes	58,397,809	56,307,000	62,480,300	68,080,000
Franchise Taxes	160,888	163,000	164,000	163,000
Licenses and Permits	898,784	708,822	711,670	683,785
Intergovernmental	6,898,111	6,057,572	5,566,143	8,420,787
Charges for Services	6,955,240	6,783,782	6,863,470	6,639,324
Fines and Forfeitures	137,148	16,000	16,000	16,000
Interest	(779,346)	943,478	898,619	925,067
Hospital Lease	2,600,272	-	-	-
Other	2,981,974	2,343,899	2,640,991	2,580,317
Total Revenues	83,870,476	79,409,580	85,756,811	94,090,267
Other Financing Sources				
Transfer In from other funds	1,114,382	1,888,784	1,875,067	3,395,502
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	360,900	604,967	350,484	302,000
Total Other Financing Sources	1,475,282	2,493,751	2,225,551	3,697,502
Fund Balance Used for Operations	1,337,604	18,443,480	278,434	25,520,721
TOTAL FINANCIAL SOURCES	\$ 86,683,362	100,346,811	88,260,796	123,308,490
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 29,716,870	36,233,624	30,862,846	39,677,602
Materials & Supplies	3,320,443	4,746,492	4,063,565	5,120,744
Dues Travel & Training	345,735	908,959	595,831	1,029,130
Utilities	1,079,298	1,230,198	1,159,605	1,259,947
Vehicle Expense	977,890	1,274,742	1,409,547	1,490,203
Equip & Bldg Maintenance	1,058,174	976,082	875,282	1,245,474
Contractual Services	23,070,775	30,093,010	22,835,428	32,678,436
Debt Service (Principal and Interest)	1,036,779	976,567	976,567	978,009
Emergency	-	885,251	-	1,472,000
Other	7,548,461	11,048,078	9,138,316	16,707,781
Fixed Asset Additions	3,489,340	9,776,457	5,898,967	15,355,143
Total Expenditures	71,643,765	98,149,440	77,815,954	117,014,469
Other Financing Uses				
Transfer Out to other funds	1,424,382	2,096,524	2,091,140	3,395,502
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,424,382	2,096,524	2,091,140	3,395,502
TOTAL FINANCIAL USES	\$ 73,068,147	100,245,964	79,907,094	120,409,971
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 94,403,329	105,216,898	105,216,898	110,224,080
Less encumbrances, beginning of year	(4,547,929)	(3,068,086)	(3,068,086)	-
Add encumbrances, end of year	3,083,887	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	12,277,611	(18,342,633)	8,075,268	(22,622,202)
FUND BALANCE (GAAP), end of year	105,216,898	83,806,179	110,224,080	87,601,878
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(18,442,834)	(17,531,002)	(17,550,656)	(17,517,975)
NET FUND BALANCE, end of year	\$ 86,774,064	66,275,177	92,673,424	70,083,903

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,875,689	4,223,300	4,446,600	4,581,600
Assessments	-	-	-	-
Sales Taxes	16,809,584	16,223,000	17,986,000	20,593,000
Franchise Taxes	160,888	163,000	164,000	163,000
Licenses and Permits	791,454	653,961	681,062	652,936
Intergovernmental	2,831,882	3,100,660	2,538,147	2,381,143
Charges for Services	4,614,321	4,407,239	4,415,738	4,343,161
Fines and Forfeitures	19,539	16,000	16,000	16,000
Interest	(234,015)	260,677	319,400	349,411
Hospital Lease	2,023,842	-	-	-
Other	2,236,951	2,275,814	2,446,333	2,514,082
Total Revenues	33,130,135	31,323,651	33,013,280	35,594,333
Other Financing Sources				
Transfer In from other funds	241,645	485,133	483,416	2,513,690
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	68,648	7,300	15,414	7,000
Total Other Financing Sources	310,293	492,433	498,830	2,520,690
Fund Balance Used for Operations	-	4,594,603	-	2,780,233
TOTAL FINANCIAL SOURCES	\$ 33,440,428	36,410,687	33,512,110	40,895,256
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,877,877	20,761,315	18,754,914	22,769,745
Materials & Supplies	872,988	1,101,682	977,308	1,155,762
Dues Travel & Training	184,038	516,039	363,653	512,034
Utilities	527,676	592,951	576,490	564,617
Vehicle Expense	349,976	336,030	341,183	425,421
Equip & Bldg Maintenance	272,728	357,983	321,182	468,048
Contractual Services	3,393,754	4,707,231	4,229,026	5,411,933
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	503,800	-	1,070,000
Other	4,715,659	6,421,102	6,118,932	6,316,281
Fixed Asset Additions	769,746	1,100,554	884,492	2,189,415
Total Expenditures	28,964,442	36,398,687	32,567,180	40,883,256
Other Financing Uses				
Transfer Out to other funds	-	12,000	8,000	12,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	12,000	8,000	12,000
TOTAL FINANCIAL USES	\$ 28,964,442	36,410,687	32,575,180	40,895,256
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,527,391	29,185,948	29,185,948	29,116,777
Less encumbrances, beginning of year	(823,530)	(1,006,101)	(1,006,101)	-
Add encumbrances, end of year	1,006,101	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,475,986	(4,594,603)	936,930	(2,780,233)
FUND BALANCE (GAAP), end of year	29,185,948	23,585,244	29,116,777	26,336,544
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,135,586)	(343,650)	(343,650)	(343,650)
NET FUND BALANCE, end of year	\$ 28,050,362	23,241,594	28,773,127	25,992,894
Net Fund Balance as a percent of expenditures	96.84%	63.85%	88.35%	63.58%

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,662,866	1,790,075	1,877,400	1,929,375
Assessments	-	-	-	-
Sales Taxes	16,801,034	16,216,000	17,977,000	19,621,000
Franchise Taxes	-	-	-	-
Licenses and Permits	14,117	9,325	9,208	9,325
Intergovernmental	2,816,684	2,024,624	2,069,165	2,950,650
Charges for Services	8,329	8,105	7,900	8,100
Fines and Forfeitures	-	-	-	-
Interest	(125,110)	130,975	128,463	123,475
Hospital Lease	-	-	-	-
Other	82,366	43,070	69,480	44,300
Total Revenues	21,260,286	20,222,174	22,138,616	24,686,225
Other Financing Sources				
Transfer In from other funds	-	367,609	367,609	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	212,443	529,575	258,366	295,000
Total Other Financing Sources	212,443	897,184	625,975	295,000
Fund Balance Used for Operations	-	1,649,142	-	-
TOTAL FINANCIAL SOURCES	\$ 21,472,729	22,768,500	22,764,591	24,981,225
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,126,296	4,652,578	3,962,366	4,939,452
Materials & Supplies	1,966,118	2,976,976	2,526,906	2,762,581
Dues Travel & Training	9,811	37,441	22,567	42,514
Utilities	99,172	116,095	104,587	129,443
Vehicle Expense	615,862	910,179	1,047,779	1,029,942
Equip & Bldg Maintenance	407,050	116,978	117,055	127,958
Contractual Services	8,211,506	8,746,301	8,172,058	10,273,127
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	929,449	922,772	880,964	983,693
Fixed Asset Additions	1,141,280	2,839,180	1,270,070	2,243,642
Total Expenditures	17,506,544	21,568,500	18,104,352	22,782,352
Other Financing Uses				
Transfer Out to other funds	-	1,200,000	1,200,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	1,200,000	1,200,000	-
TOTAL FINANCIAL USES	\$ 17,506,544	22,768,500	19,304,352	22,782,352
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 17,260,985	19,913,830	19,913,830	22,456,530
Less encumbrances, beginning of year	(2,230,879)	(917,539)	(917,539)	-
Add encumbrances, end of year	917,539	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,966,185	(1,649,142)	3,460,239	2,198,873
FUND BALANCE (GAAP), end of year	19,913,830	17,347,149	22,456,530	24,655,403
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
NET FUND BALANCE, end of year	\$ 14,913,830	12,347,149	17,456,530	19,655,403
Net Fund Balance as a percent of expenditures	85.19%	57.25%	96.42%	86.27%

Governmental Funds

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

Departments funded by Road & Bridge Sales Tax

	2040 R&B Road Maintenance	2041 Resource Mgt Infrastructure Preservat/Rehab	2042 R&B Fleet Maintenance Operations	2043 R&B Traffic & Sign Operations	2044 R&B Administration	2045 Resource Mgmt Road Inspection
REVENUES:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	7,000
Intergovernmental	39,800	677,000	-	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-
Other	300,800	-	28,500	4,000	-	6,000
Total Revenues	\$ 340,600	\$ 677,000	\$ 28,500	\$ 4,000	\$ -	\$ 13,000
EXPENDITURES:						
Personal Services	3,017,046	-	387,980	135,967	304,573	303,784
Materials & Supplies	2,530,370	-	180,140	22,807	4,730	1,826
Dues Travel & Training	11,240	-	4,500	-	6,909	1,016
Utilities	21,736	-	1,230	558	949	3,384
Vehicle Expense	-	-	1,005,800	-	-	18,431
Equip & Bldg Maintenance	-	-	75,000	-	1,320	100
Contractual Services	804,581	5,662,000	11,600	-	18,493	1,110
Emergency	150,000	-	-	-	-	-
Other	2,500	-	4,400	-	320	3,217
Fixed Asset Additions	2,133,030	-	-	-	-	41,450
Total Expenditures	\$ 8,670,503	\$ 5,662,000	\$ 1,670,650	\$ 159,332	\$ 337,294	\$ 374,318

FUND BALANCE USED FOR OPERATIONS

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4,200,254	4,054,000	4,494,300	4,794,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	15,744	-	-	-
Charges for Services	-	300	-	300
Fines and Forfeitures	-	-	-	-
Interest	(23,421)	23,600	32,347	32,100
Hospital Lease	-	-	-	-
Other	620,006	-	14,063	-
Total Revenues	4,812,583	4,077,900	4,540,710	4,826,400
Other Financing Sources				
Transfer In from other funds	-	115,006	115,006	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	79,564	68,092	71,842	-
Total Other Financing Sources	79,564	183,098	186,848	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,892,147	4,260,998	4,727,558	4,826,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,352,910	3,066,840	2,466,774	3,311,666
Materials & Supplies	119,622	150,050	132,990	128,507
Dues Travel & Training	14,474	38,363	22,092	49,767
Utilities	57,446	49,264	54,997	48,641
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	37,050	51,604	21,150	38,369
Contractual Services	725,143	258,130	391,010	243,802
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	4,451	-	25,000
Other	37,717	59,611	49,336	51,702
Fixed Asset Additions	476,843	481,838	427,553	229,300
Total Expenditures	3,821,205	4,160,151	3,565,902	4,126,754
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,821,205	4,160,151	3,565,902	4,126,754
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,052,492	4,112,831	4,112,831	5,252,711
Less encumbrances, beginning of year	(32,379)	(21,776)	(21,776)	-
Add encumbrances, end of year	21,776	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,070,942	100,847	1,161,656	699,646
FUND BALANCE (GAAP), end of year	4,112,831	4,191,902	5,252,711	5,952,357
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,460,276)	(1,438,500)	(1,438,500)	(1,438,500)
NET FUND BALANCE, end of year	\$ 2,652,555	2,753,402	3,814,211	4,513,857
Net Fund Balance as a percent of expenditures	69.42%	66.19%	106.96%	109.38%

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

	2900	2901	2902	2903	2904
	Revenue	Sheriff Operations	Detention Operations	Prosecuting Attorney	Alternative Sentencing
REVENUES:					
Taxes	\$ 4,794,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	300
Fines and Forfeitures	-	-	-	-	-
Interest	32,100	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total Revenues	\$ 4,826,100	\$ -	\$ -	\$ -	\$ 300
EXPENDITURES:					
Personal Services	-	1,486,708	971,584	377,447	183,421
Materials & Supplies	-	110,177	3,400	10,360	4,570
Dues Travel & Training	-	27,884	-	4,278	13,605
Utilities	-	38,311	-	600	9,730
Vehicle Expense	-	-	-	-	-
Equip & Bldg Maintenance	-	31,069	7,100	-	200
Contractual Services	-	23,802	-	-	40,000
Emergency	25,000	-	-	-	-
Other	2,300	-	-	-	49,252
Fixed Asset Additions	-	229,300	-	-	-
Total Expenditures	\$ 27,300	\$ 1,947,251	\$ 982,084	\$ 392,685	\$ 300,778

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

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

Governmental Funds

Fund Statement—Community Children's Services 216 (Major Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	7,976,075	7,650,000	8,534,000	9,314,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	88,901	110,000	85,000	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(106,037)	114,000	97,865	98,000
Hospital Lease	-	-	-	-
Other	25,512	-	48,032	-
Total Revenues	7,984,451	7,874,000	8,764,897	9,412,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,084,763	6,246,194	-	5,927,662
TOTAL FINANCIAL SOURCES	\$ 9,069,214	14,120,194	8,764,897	15,339,662
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 286,382	342,831	317,331	486,782
Materials & Supplies	2,484	4,710	1,600	7,818
Dues Travel & Training	2,493	17,720	1,950	24,086
Utilities	2,900	3,535	3,146	4,004
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	556	1,075	1,075	1,705
Contractual Services	8,589,123	13,050,120	7,680,731	14,049,760
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	185,276	677,503	471,628	734,007
Fixed Asset Additions	-	7,700	6,624	16,500
Total Expenditures	9,069,214	14,120,194	8,484,085	15,339,662
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 9,069,214	14,120,194	8,484,085	15,339,662
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,452,895	12,433,074	12,433,074	12,458,786
Less encumbrances, beginning of year	(190,158)	(255,100)	(255,100)	-
Add encumbrances, end of year	255,100	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,084,763)	(6,246,194)	280,812	(5,927,662)
FUND BALANCE (GAAP), end of year	12,433,074	5,931,780	12,458,786	6,531,124
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 12,433,074	5,931,780	12,458,786	6,531,124
Net Fund Balance as a percent of expenditures	137.09%	42.01%	146.85%	42.58%

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	12,598,746	12,160,000	13,481,000	13,750,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	174,500	155,730	172,923	146,848
Charges for Services	298	750	100	350
Fines and Forfeitures	-	-	-	-
Interest	(222,409)	340,000	245,741	245,000
Hospital Lease	-	-	-	-
Other	12,416	18,250	50,182	17,250
Total Revenues	12,563,551	12,674,730	13,949,946	14,159,448
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	4,862	-
Total Other Financing Sources	-	-	4,862	-
Fund Balance Used for Operations	-	3,718,712	-	15,515,164
TOTAL FINANCIAL SOURCES	\$ 12,563,551	16,393,442	13,954,808	29,674,612
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,049,004	6,130,635	4,157,071	6,718,331
Materials & Supplies	205,646	289,694	260,207	645,177
Dues Travel & Training	84,092	171,230	114,284	272,161
Utilities	389,069	464,361	418,165	509,970
Vehicle Expense	10,028	22,033	16,835	28,340
Equip & Bldg Maintenance	328,661	434,868	402,945	597,955
Contractual Services	863,893	1,237,470	1,130,003	1,766,527
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	100,000	-	100,000
Other	602,370	1,408,651	827,480	7,604,391
Fixed Asset Additions	1,055,949	5,266,538	3,245,791	10,561,948
Total Expenditures	7,588,712	15,525,480	10,572,781	28,804,800
Other Financing Uses				
Transfer Out to other funds	872,737	867,962	867,962	869,812
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	872,737	867,962	867,962	869,812
TOTAL FINANCIAL USES	\$ 8,461,449	16,393,442	11,440,743	29,674,612
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,539,188	30,257,409	30,257,409	31,952,220
Less encumbrances, beginning of year	(1,203,135)	(819,254)	(819,254)	-
Add encumbrances, end of year	819,254	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,102,102	(3,718,712)	2,514,065	(15,515,164)
FUND BALANCE (GAAP), end of year	30,257,409	25,719,443	31,952,220	16,437,056
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(10,300,000)	(10,300,000)	(10,300,000)	(10,300,000)
NET FUND BALANCE, end of year	\$ 19,957,409	15,419,443	21,652,220	6,137,056
Net Fund Balance as a percent of expenditures	262.99%	99.32%	204.79%	21.31%

Governmental Funds

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

Departments funded by 911/Emergency Management Fund

	2700	2701 Joint Communications Operations	2702 Emergency Management Operations	2703 Information Technology Administration	2704 Joint Communications Radio Network
	<u>Revenue</u>	<u>Operations</u>	<u>Operations</u>	<u>Administration</u>	<u>Radio Network</u>
REVENUES:					
Taxes	\$ 13,750,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	1,890	144,958	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	245,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	16,000	250	-	-	1,000
Total Revenues	\$ 14,011,000	\$ 2,140	\$ 144,958	\$ -	\$ 1,000
EXPENDITURES:					
Personal Services	-	4,575,950	599,832	-	242,338
Materials & Supplies	-	20,300	107,914	900	82,850
Dues Travel & Training	-	116,562	69,943	-	20,475
Utilities	-	139,500	15,860	-	121,423
Vehicle Expense	-	-	8,022	-	11,378
Equip & Bldg Maintenance	-	2,200	138,596	-	50,460
Contractual Services	-	30,150	97,500	2,200	348,198
Emergency	100,000	-	-	-	-
Other	6,568,500	1,050	75,600	-	51,090
Fixed Asset Additions	-	31,000	392,004	-	1,767,100
Total Expenditures	\$ 6,668,500	\$ 4,916,712	\$ 1,505,271	\$ 3,100	\$ 2,695,312

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	12,116	4,000	8,000	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	93,213	45,536	21,400	21,524
Intergovernmental	970,400	666,558	700,908	2,942,146
Charges for Services	2,332,292	2,367,388	2,439,732	2,287,413
Fines and Forfeitures	117,609	-	-	-
Interest	(63,995)	68,351	68,240	68,986
Hospital Lease	576,430	-	-	-
Other	4,723	6,765	12,901	4,685
Total Revenues	4,042,788	3,158,598	3,251,181	5,332,754
Other Financing Sources				
Transfer In from other funds	-	53,074	41,074	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	245	-	-	-
Total Other Financing Sources	245	53,074	41,074	12,000
Fund Balance Used for Operations	137,187	2,200,826	264,085	1,264,981
TOTAL FINANCIAL SOURCES	\$ 4,180,220	5,412,498	3,556,340	6,609,735
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,024,401	1,279,425	1,204,390	1,451,626
Materials & Supplies	153,585	223,380	164,554	420,899
Dues Travel & Training	50,827	128,166	71,285	128,568
Utilities	3,035	3,992	2,220	3,272
Vehicle Expense	2,024	6,500	3,750	6,500
Equip & Bldg Maintenance	12,129	13,574	11,875	11,439
Contractual Services	1,287,356	2,093,758	1,232,600	933,287
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	1,073,738	1,554,514	786,051	1,014,116
Fixed Asset Additions	45,522	80,627	64,437	114,338
Total Expenditures	3,652,617	5,395,936	3,541,162	4,096,045
Other Financing Uses				
Transfer Out to other funds	527,603	16,562	15,178	2,513,690
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	527,603	16,562	15,178	2,513,690
TOTAL FINANCIAL USES	\$ 4,180,220	5,412,498	3,556,340	6,609,735
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,971,869	8,830,951	8,830,951	8,518,550
Less encumbrances, beginning of year	(67,848)	(48,316)	(48,316)	-
Add encumbrances, end of year	64,117	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(137,187)	(2,200,826)	(264,085)	(1,264,981)
FUND BALANCE (GAAP), end of year	8,830,951	6,581,809	8,518,550	7,253,569
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(64,117)	-	-	-
NET FUND BALANCE, end of year	\$ 8,766,834	6,581,809	8,518,550	7,253,569

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	225,464	225,464	238,590	238,920
Charges for Services	1,305,984	1,367,000	1,367,000	1,408,000
Fines and Forfeitures	-	-	-	-
Interest	(12,258)	13,425	13,425	13,425
Hospital Lease	-	-	-	-
Other	3,161	5,500	1,500	3,500
Total Revenues	1,522,351	1,611,389	1,620,515	1,663,845
Other Financing Sources				
Transfer In from other funds	-	40,047	40,047	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	235	-	-	-
Total Other Financing Sources	235	40,047	40,047	-
Fund Balance Used for Operations	91,524	839,456	116,721	700,259
TOTAL FINANCIAL SOURCES	\$ 1,614,110	2,490,892	1,777,283	2,364,104
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 964,625	1,202,446	1,141,462	1,290,386
Materials & Supplies	125,374	165,545	130,851	164,714
Dues Travel & Training	5,231	26,490	10,315	26,550
Utilities	2,312	2,792	2,070	2,000
Vehicle Expense	2,024	6,500	3,750	6,500
Equip & Bldg Maintenance	10,370	11,722	10,050	9,490
Contractual Services	81,736	490,896	207,691	498,756
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	225,438	546,868	246,868	270,168
Fixed Asset Additions	-	25,633	24,226	83,540
Total Expenditures	1,417,110	2,490,892	1,777,283	2,364,104
Other Financing Uses				
Transfer Out to other funds	197,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	197,000	-	-	-
TOTAL FINANCIAL USES	\$ 1,614,110	2,490,892	1,777,283	2,364,104
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,342,495	2,247,349	2,247,349	2,128,396
Less encumbrances, beginning of year	(5,854)	(2,232)	(2,232)	-
Add encumbrances, end of year	2,232	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(91,524)	(839,456)	(116,721)	(700,259)
FUND BALANCE (GAAP), end of year	2,247,349	1,405,661	2,128,396	1,428,137
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(2,232)	-	-	-
NET FUND BALANCE, end of year	\$ 2,245,117	1,405,661	2,128,396	1,428,137

Governmental Funds

Fund Statement—Domestic Violence Fund 203 (Nonmajor Fund)

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

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	11,111	-	12,160	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(227)	-	(805)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,884	-	11,355	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	29,356	-	3,950
TOTAL FINANCIAL SOURCES	\$ 10,884	29,356	11,355	3,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	250	-	-
Dues Travel & Training	4,241	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	291	26,791	300	1,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,315	1,386	2,450
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,532	29,356	1,686	3,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,532	29,356	1,686	3,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 16,863	23,215	23,215	32,884
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,352	(29,356)	9,669	(3,950)
FUND BALANCE (GAAP), end of year	23,215	(6,141)	32,884	28,934
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 23,215	(6,141)	32,884	28,934

Governmental Funds

Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

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

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(591)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(591)	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	110,896	-	-	-
TOTAL FINANCIAL SOURCES	\$ 110,305	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	110,305	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	110,305	-	-	-
TOTAL FINANCIAL USES	\$ 110,305	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 110,896	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(110,896)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	22,777	22,777	21,081
Charges for Services	44,350	55,000	80,509	21,081
Fines and Forfeitures	-	-	-	-
Interest	(25,216)	25,000	21,600	21,600
Hospital Lease	576,430	-	-	-
Other	103	-	-	-
Total Revenues	595,667	102,777	124,886	63,762
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	328,086	963,617	660,070	-
TOTAL FINANCIAL SOURCES	\$ 923,753	1,066,394	784,956	63,762
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 39,481	43,269	42,715	46,266
Materials & Supplies	-	505	251	2,045
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	72
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	884,287	1,003,750	727,990	5,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(15)	18,870	14,000	4,825
Fixed Asset Additions	-	-	-	1,500
Total Expenditures	923,753	1,066,394	784,956	60,208
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 923,753	1,066,394	784,956	60,208
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,133,905	2,811,369	2,811,369	2,145,735
Less encumbrances, beginning of year	(14)	(5,564)	(5,564)	-
Add encumbrances, end of year	5,564	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(328,086)	(963,617)	(660,070)	3,554
FUND BALANCE (GAAP), end of year	<u>2,811,369</u>	<u>1,842,188</u>	<u>2,145,735</u>	<u>2,149,289</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,564)	-	-	-
NET FUND BALANCE, end of year	\$ 2,805,805	1,842,188	2,145,735	2,149,289

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

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

Governmental Funds

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

	2020 Actual	2021 Budget	2021 Estimated	2022 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,614	4,000	16,000	4,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,025	850	650	650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>7,639</u>	<u>4,850</u>	<u>16,650</u>	<u>4,650</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	\$ 7,639	4,850	16,650	4,650
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<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	\$ 60,387	68,026	68,026	84,676
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>7,639</u>	<u>4,850</u>	<u>16,650</u>	<u>4,650</u>
FUND BALANCE (GAAP), end of year	<u>68,026</u>	<u>72,876</u>	<u>84,676</u>	<u>89,326</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 68,026	72,876	84,676	89,326

Governmental Funds

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

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

Governmental Funds

Fund Statement—Election Services Fund 230 (Nonmajor Fund)

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

Governmental Funds

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

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

Governmental Funds

Fund Statement—Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	117,609	-	-	-
Interest	(2,823)	2,136	3,140	3,120
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	114,786	2,136	3,140	3,120
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 114,786	2,136	3,140	3,120
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 249,713	364,499	364,499	367,639
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	114,786	2,136	3,140	3,120
FUND BALANCE (GAAP), end of year	364,499	366,635	367,639	370,759
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 364,499	366,635	367,639	370,759

Governmental Funds

Fund Statement—Sheriff Training Fund 251 (Nonmajor Fund)

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

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(224)	224	223	223
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(224)</u>	<u>224</u>	<u>223</u>	<u>223</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	224	8,006	-	8,007
TOTAL FINANCIAL SOURCES	\$ -	8,230	223	8,230
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,100	-	1,100
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	6,430	-	6,430
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>8,230</u>	<u>-</u>	<u>8,230</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	\$ -	8,230	-	8,230
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,874	26,650	26,650	26,873
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(224)</u>	<u>(8,006)</u>	<u>223</u>	<u>(8,007)</u>
FUND BALANCE (GAAP), end of year	26,650	18,644	26,873	18,866
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,650	18,644	26,873	18,866

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

Fund Statement-Sheriff Revolving Fund 255 (Nonmajor Fund)

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

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

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

Governmental Funds

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

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

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

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

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

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

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

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

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

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

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

Governmental Funds

Fund Statement—Series 2015 Special Obligation Bonds-ECC

Fund 306 (Nonmajor Fund)

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

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	46,861	43,518	50,026	42,082
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,972)	1,640	1,650	2,125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	44,889	45,158	51,676	44,207
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	24,011	23,438	16,920	23,960
TOTAL FINANCIAL SOURCES	\$ 68,900	68,596	68,596	68,167
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,451	66,435	66,435	66,299
Emergency	-	-	-	-
Other	2,449	2,161	2,161	1,868
Fixed Asset Additions	-	-	-	-
Total Expenditures	68,900	68,596	68,596	68,167
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 68,900	68,596	68,596	68,167
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 262,267	238,256	238,256	221,336
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(24,011)	(23,438)	(16,920)	(23,960)
FUND BALANCE (GAAP), end of year	238,256	214,818	221,336	197,376
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(238,256)	(214,818)	(221,336)	(197,376)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	8,374	7,854	11,577	8,216
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(873)	1,650	894	870
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,501	9,504	12,471	9,086
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,099	2,971	4	3,239
TOTAL FINANCIAL SOURCES	\$ 11,600	12,475	12,475	12,325
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	11,600	12,475	12,475	12,325
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,600	12,475	12,475	12,325
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,600	12,475	12,475	12,325
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 113,693	109,594	109,594	109,590
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,099)	(2,971)	(4)	(3,239)
FUND BALANCE (GAAP), end of year	109,594	106,623	109,590	106,351
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(109,594)	(106,623)	(109,590)	(106,351)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	6,938	5,811	5,811	5,810
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(282)	225	220	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>6,656</u>	<u>6,036</u>	<u>6,031</u>	<u>6,030</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	3,915	4,478	4,483	4,522
TOTAL FINANCIAL SOURCES	\$ 10,571	10,514	10,514	10,552
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	9,086	9,068	9,068	9,147
Emergency	-	-	-	-
Other	1,485	1,446	1,446	1,405
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>10,571</u>	<u>10,514</u>	<u>10,514</u>	<u>10,552</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	\$ 10,571	10,514	10,514	10,552
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 37,202	33,287	33,287	28,804
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(3,915)</u>	<u>(4,478)</u>	<u>(4,483)</u>	<u>(4,522)</u>
FUND BALANCE (GAAP), end of year	<u>33,287</u>	<u>28,809</u>	<u>28,804</u>	<u>24,282</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(33,287)</u>	<u>(28,809)</u>	<u>(28,804)</u>	<u>(24,282)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	3,528	-	761	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(162)	-	1	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>3,366</u>	<u>-</u>	<u>762</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	76,776	-	-	-
TOTAL FINANCIAL SOURCES	\$ 80,142	-	762	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	56,100	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>56,100</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	24,042	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>24,042</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 80,142	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 77,520	744	744	1,506
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(76,776)</u>	<u>-</u>	<u>762</u>	<u>-</u>
FUND BALANCE (GAAP), end of year	744	744	1,506	1,506
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(744)</u>	<u>(744)</u>	<u>(1,506)</u>	<u>(1,506)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

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

Governmental Funds

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

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

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,094,915	6,671,847	6,185,332	7,590,311
Fines and Forfeitures	-	-	100	-
Interest	361	69,695	68,556	43,270
Hospital Lease	-	-	-	-
Other	258,851	277,031	397,295	407,031
Total Revenues	<u>6,274,817</u>	<u>7,018,573</u>	<u>6,651,283</u>	<u>8,040,612</u>
Other Financing Sources				
Transfer In from other funds	-	34,913	34,913	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	41,442	44,850	181,146	11,800
Total Other Financing Sources	<u>41,442</u>	<u>79,763</u>	<u>216,059</u>	<u>11,800</u>
Fund Balance Used for Operations	302,149	2,573,253	1,038,954	61,182
TOTAL FINANCIAL SOURCES	\$ 6,618,408	9,671,589	7,906,296	8,113,594
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,018,779	1,185,077	1,109,026	1,398,874
Materials & Supplies	87,550	154,778	148,218	111,471
Dues Travel & Training	228	415	415	400
Utilities	390,756	402,472	416,725	429,815
Vehicle Expense	12,315	23,500	25,774	22,060
Equip & Bldg Maintenance	260,616	1,522,264	1,011,122	709,286
Contractual Services	4,780,699	5,222,609	4,067,617	5,287,146
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	11,000
Other	53,139	68,651	58,698	91,792
Fixed Asset Additions	14,326	53,650	41,860	51,750
Total Expenditures	<u>6,618,408</u>	<u>8,644,416</u>	<u>6,879,455</u>	<u>8,113,594</u>
Other Financing Uses				
Transfer Out to other funds	-	1,027,173	1,026,841	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>1,027,173</u>	<u>1,026,841</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 6,618,408	9,671,589	7,906,296	8,113,594
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,646,234	7,255,161	7,255,161	6,180,585
Less encumbrances, beginning of year	(43,217)	(35,622)	(35,622)	-
Add encumbrances, end of year	35,622	-	-	-
Proprietary adjustment to full accrual	(81,329)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(302,149)</u>	<u>(2,573,253)</u>	<u>(1,038,954)</u>	<u>(61,182)</u>
FUND BALANCE (GAAP), end of year	7,255,161	4,646,286	6,180,585	6,119,403
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 7,255,161	4,646,286	6,180,585	6,119,403

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

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

Internal Service Funds

Fund Statement—Self-Insured Dental Plan 601

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

Internal Service Funds

Fund Statement—Self-Insured Worker's Compensation Fund 602

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(8,716)	7,500	3,926	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(8,716)</u>	<u>7,500</u>	<u>3,926</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	41,442	40,000	167,328	-
Total Other Financing Sources	<u>41,442</u>	<u>40,000</u>	<u>167,328</u>	<u>-</u>
Fund Balance Used for Operations	-	1,471,913	493,287	-
TOTAL FINANCIAL SOURCES	\$ 32,726	1,519,413	664,541	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,181	492,240	(362,300)	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>2,181</u>	<u>492,240</u>	<u>(362,300)</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	1,027,173	1,026,841	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>1,027,173</u>	<u>1,026,841</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 2,181	1,519,413	664,541	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 509,219	539,764	539,764	46,477
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	30,545	(1,471,913)	(493,287)	-
FUND BALANCE (GAAP), end of year	<u>539,764</u>	<u>(932,149)</u>	<u>46,477</u>	<u>46,477</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 539,764	(932,149)	46,477	46,477

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,536,746	1,851,705	1,851,705	1,752,911
Fines and Forfeitures	-	-	100	-
Interest	(8,326)	9,750	9,750	9,750
Hospital Lease	-	-	-	-
Other	3,493	-	11,612	-
Total Revenues	<u>1,531,913</u>	<u>1,861,455</u>	<u>1,873,167</u>	<u>1,762,661</u>
Other Financing Sources				
Transfer In from other funds	-	34,913	34,913	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	4,850	13,818	11,800
Total Other Financing Sources	<u>-</u>	<u>39,763</u>	<u>48,731</u>	<u>11,800</u>
Fund Balance Used for Operations	<u>-</u>	<u>-</u>	<u>-</u>	<u>321,803</u>
TOTAL FINANCIAL SOURCES	\$ 1,531,913	1,901,218	1,921,898	2,096,264
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,018,779	1,185,077	1,109,026	1,398,874
Materials & Supplies	87,535	108,901	102,457	111,171
Dues Travel & Training	228	415	415	400
Utilities	14,177	15,927	16,595	17,340
Vehicle Expense	12,315	23,500	25,774	22,060
Equip & Bldg Maintenance	225,861	324,390	230,946	306,305
Contractual Services	67,804	109,109	87,128	118,572
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	11,000
Other	45,723	53,151	50,698	58,792
Fixed Asset Additions	14,326	53,650	41,860	51,750
Total Expenditures	<u>1,486,748</u>	<u>1,885,120</u>	<u>1,664,899</u>	<u>2,096,264</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	\$ 1,486,748	1,885,120	1,664,899	2,096,264
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 931,314	887,555	887,555	1,112,057
Less encumbrances, beginning of year	(40,092)	(32,497)	(32,497)	-
Add encumbrances, end of year	32,497	-	-	-
Proprietary adjustment to full accrual	(81,329)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>45,165</u>	<u>16,098</u>	<u>256,999</u>	<u>(321,803)</u>
FUND BALANCE (GAAP), end of year	<u>887,555</u>	<u>871,156</u>	<u>1,112,057</u>	<u>790,254</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 887,555	871,156	1,112,057	790,254

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

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

Internal Service Funds

Fund Statement—Utilities Fund 621

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

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Family

Health Center Fund 622

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

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(274)	-	275	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(274)	-	275	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	274	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	275	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,474	32,200	32,200	32,475
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(274)	-	275	-
FUND BALANCE (GAAP), end of year	32,200	32,200	32,475	32,475
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,200	32,200	32,475	32,475

Internal Service Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	-	150,000
Fines and Forfeitures	-	-	-	-
Interest	(8,572)	6,500	6,224	6,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	141,428	156,500	6,224	156,500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 141,428	156,500	6,224	156,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 853,288	994,716	994,716	1,000,940
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	141,428	156,500	6,224	156,500
FUND BALANCE (GAAP), end of year	994,716	1,151,216	1,000,940	1,157,440
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 994,716	1,151,216	1,000,940	1,157,440

Internal Service Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	49,677	49,677	49,677	73,438
Fines and Forfeitures	-	-	-	-
Interest	(1,252)	140	1,545	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	48,425	49,817	51,222	73,578
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 48,425	49,817	51,222	73,578
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 116,470	164,895	164,895	216,117
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	48,425	49,817	51,222	73,578
FUND BALANCE (GAAP), end of year	164,895	214,712	216,117	289,695
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 164,895	214,712	216,117	289,695

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(794)	749	769	769
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(794)</u>	<u>749</u>	<u>769</u>	<u>769</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	3,993	5,865	5,600	8,435
TOTAL FINANCIAL SOURCES	\$ 3,199	6,614	6,369	9,204
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,199	6,614	6,369	9,204
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>3,199</u>	<u>6,614</u>	<u>6,369</u>	<u>9,204</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	\$ 3,199	6,614	6,369	9,204
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 96,013	92,020	92,020	86,420
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(3,993)</u>	<u>(5,865)</u>	<u>(5,600)</u>	<u>(8,435)</u>
FUND BALANCE (GAAP), end of year	92,020	86,155	86,420	77,985
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>	<u>(37,671)</u>
NET FUND BALANCE, end of year	\$ 54,349	48,484	48,749	40,314

Trust Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(274)	270	270	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(274)</u>	<u>270</u>	<u>270</u>	<u>270</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	768	230	-	-
TOTAL FINANCIAL SOURCES	\$ 494	500	270	270
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	494	500	255	125
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>494</u>	<u>500</u>	<u>255</u>	<u>125</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	\$ 494	500	255	125
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,011	32,243	32,243	32,258
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(768)</u>	<u>(230)</u>	<u>15</u>	<u>145</u>
FUND BALANCE (GAAP), end of year	32,243	32,013	32,258	32,403
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>	<u>(32,400)</u>
NET FUND BALANCE, end of year	\$ (157)	(387)	(142)	3

Trust Funds

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

	2021 Actual	2022 Budget	2022 Estimated	2023 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(48)	44	49	49
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(48)</u>	<u>44</u>	<u>49</u>	<u>49</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	48	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	44	49	49
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<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	\$ 5,809	5,761	5,761	5,810
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(48)</u>	<u>44</u>	<u>49</u>	<u>49</u>
FUND BALANCE (GAAP), end of year	5,761	5,805	5,810	5,859
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(5,271)</u>	<u>(5,271)</u>	<u>(5,271)</u>	<u>(5,271)</u>
NET FUND BALANCE, end of year	\$ 490	534	539	588

Trust Funds

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

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

**2023 Expenditures by Functional Unit and Funding Source—
All Governmental Funds Combined Excluding Capital Project Funds**

Cost Center #	Functional Area Department/Cost Center Name	Major Funds					Non-Major Funds	Total Governmental Funds
		General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund		
General Government Operations								
1110	Auditor	\$ 668,632	-	-	-	-	-	668,632
1115	Human Resources & Risk Mgmt	369,048	-	-	-	-	-	369,048
1118	Purchasing	414,951	-	-	-	-	-	414,951
1121	County Commission	629,463	-	-	-	-	-	629,463
1122	County Association Dues	51,120	-	-	-	-	-	51,120
1123	GF Emergency & Contingency	1,221,600	-	-	-	-	-	1,221,600
1125	Centralia Office	7,368	-	-	-	-	-	7,368
1126	County Counselor	564,877	-	-	-	-	-	564,877
1131	GF County Clerk Operations	387,829	-	-	-	-	-	387,829
1132	GF Elections and VR Operations	639,345	-	-	-	-	-	639,345
2300	Election Services Fund Operations	-	-	-	-	-	93,600	93,600
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	210,000	210,000
1133	GF Election Activities	310,700	-	-	-	-	-	310,700
1140	Treasurer	363,097	-	-	-	-	-	363,097
1150	GF Collector	731,439	-	-	-	-	-	731,439
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	285,383	285,383
1160	GF Recorder	589,260	-	-	-	-	-	589,260
2800	Record Preservation Fund Activity	-	-	-	-	-	326,600	326,600
1170	GF IT Administration	629,072	-	-	-	-	-	629,072
1171	GF IT Facilities Security	148,080	-	-	-	-	-	148,080
1172	GF IT Hardware & Software	3,454,045	-	-	-	-	-	3,454,045
1173	GF IT Software Development	847,284	-	-	-	-	-	847,284
1174	GF IT Technical Support	833,013	-	-	-	-	-	833,013
1176	GF IT GIS	408,429	-	-	-	-	-	408,429
1190	GF Non-Departmental	510,487	-	-	-	-	-	510,487
1191	Safety & Risk Management	10,455	-	-	-	-	-	10,455
1192	Recruitment & Retention	224,108	-	-	-	-	-	224,108
1194	GF IT Mail Services	457,778	-	-	-	-	-	457,778
1195	GF Insurance Activity	881,798	-	-	-	-	-	881,798
1196	GF Records Management Services	17,077	-	-	-	-	-	17,077
2010	Assessment	-	-	-	-	-	2,239,105	2,239,105
2011	Assessment Insurance Activity	-	-	-	-	-	9,930	9,930
2012	ARS IT Hardware & Software	-	-	-	-	-	115,069	115,069
2983	American Rescue Plan Act	-	-	-	-	-	-	-
	Sub-Total	15,367,355	-	-	-	-	3,279,687	18,647,042
Public Safety & Judicial - Courts								
1210	GF Court Operations	2,346,844	-	-	-	-	-	2,346,844
1221	GF Circuit Clerk	589,206	-	-	-	-	-	589,206
1230	GF Jury Costs	77,450	-	-	-	-	-	77,450
1241	GF Juvenile Office	583,210	-	-	-	-	-	583,210
1242	GF Juvenile Detention	462,297	-	-	-	-	-	462,297
1243	GF Juvenile Grants	238,898	-	-	-	-	-	238,898
1244	GF Court Ops Grants	46,401	-	-	-	-	-	46,401
1245	GF Treatment Court Grants	135,104	-	-	-	-	-	135,104
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	16,850	16,850
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	23,000	23,000
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	166,913	166,913
2831	DRUG COURT FUND Velerans Court	-	-	-	-	-	32,455	32,455
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	43,475	43,475
2860	GARNISHMENT FEE FD Circuit Clerk Gamishn	-	-	-	-	-	17,000	17,000
2870	JJ Preservation Juvenile Office	-	-	-	-	-	131,427	131,427
2904	LEST Alt Sentencing Programs	-	-	300,778	-	-	-	300,778
2908	LEST Court Ops/Alt Sent Prog	-	-	182,079	-	-	-	182,079
	Sub-Total	4,481,410	-	482,857	-	-	431,120	5,395,387
Public Safety & Judicial - Sheriff & Corrections								
1228	GF Sheriff/Detention Administration	3,355,568	-	-	-	-	-	3,355,568
1251	GF Sheriff Operations	4,388,386	-	-	-	-	-	4,388,386
1253	GF Sheriff Grants	373,873	-	-	-	-	-	373,873
1255	GF Detention Operations	4,696,420	-	-	-	-	-	4,696,420
2510	SH Training Fund Activity	-	-	-	-	-	16,400	16,400
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	7,800	7,800
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	430	430
2531	Justice Assistance Grant FYX1	-	-	-	-	-	36,950	36,950
2532	Justice Assistance Grant FYX2	-	-	-	-	-	36,295	36,295
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	3,500	3,500
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	37,192	37,192
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	28,650	28,650
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	22,645	22,645
2901	LEST Sheriff Operations	-	-	1,947,251	-	-	-	1,947,251
2902	LEST Detention Operations	-	-	982,084	-	-	-	982,084
2906	LEST Contract Inmate Housing	-	-	180,000	-	-	-	180,000
2909	LEST Sheriff/Detention Administration	-	-	114,577	-	-	-	114,577
	Sub-Tot	\$ 12,814,047	-	3,223,912	-	-	188,862	16,227,821

2023 Expenditures by Functional Unit and Funding Source—
All Governmental Funds Combined Excluding Capital Project Funds

Functional Area		Major Funds						Total Governmental Funds
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	
Public Safety & Judicial - Prosecuting Attorney								
1261	GF Prosecuting Attorney	\$ 2,592,540	-	-	-	-	-	2,592,540
1262	GF Pros Alrny Victim Witness	359,352	-	-	-	-	-	359,352
1263	Pros Alrny Child Support Enforcement	242,060	-	-	-	-	-	242,060
2600	Pros Alrny Training Fund Activity	-	-	-	-	-	5,268	5,268
2610	Pros Alrny Tax Collection	-	-	-	-	-	20,965	20,965
2620	Pros Alrny Contingency	-	-	-	-	-	20,000	20,000
2640	Pros Alrny Forfeiture	-	-	-	-	-	1,000	1,000
2650	Pros Alrny Admin Handling Cost	-	-	-	-	-	955	955
2651	Pros Alrny Bad Check	-	-	-	-	-	30	30
2903	LEST Prosecuting Attorney	-	-	392,685	-	-	-	392,685
	Sub-Total	3,193,952	-	392,685	-	-	48,218	3,634,855
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC-CEPF Grant	-	-	-	-	-	3,950	3,950
2700	911/EM Non-Departmental	-	-	-	-	6,668,500	-	6,668,500
2701	BOCO Joint Comm 911 Operations	-	-	-	-	4,916,712	-	4,916,712
2702	Emergency Management Operations	-	-	-	-	1,505,271	-	1,505,271
2703	911/EM IT Administration	-	-	-	-	3,100	-	3,100
2704	BOCO Joint Comm Radio Operations	-	-	-	-	2,695,312	-	2,695,312
2705	911/EM FM Building Maintenance	-	-	-	-	501,868	-	501,868
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	6,793,600	-	6,793,600
2707	Disaster Relief Activities	-	-	-	-	500,000	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	3,321,905	-	3,321,905
2709	911/EM IT Technical Support	-	-	-	-	650,945	-	650,945
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	60,000	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	1,161,291	-	1,161,291
2712	911/EM Insurance Activity	-	-	-	-	86,286	-	86,286
	Sub-Total	-	-	-	-	28,804,800	63,950	28,868,750
Public Safety & Judicial - Other								
1200	Public Administrator	656,663	-	-	-	-	-	656,663
1280	Medical Examiner	388,276	-	-	-	-	-	388,276
1285	GF District Defender	41,370	-	-	-	-	-	41,370
2900	LEST Non-Departmental	-	-	27,300	-	-	-	27,300
	Sub-Total	1,086,309	-	27,300	-	-	-	1,113,609
Environment, Protective Inspection & Infrastructure								
1360	GF RM Solid Waste	160,032	-	-	-	-	-	160,032
1710	GF RM Land Use Planning	600,035	-	-	-	-	-	600,035
1711	GF RM Administration	232,659	-	-	-	-	-	232,659
1720	GF RM Building Inspection	514,327	-	-	-	-	-	514,327
1725	GF RM Stormwater Planning	226,729	-	-	-	-	-	226,729
2040	R&B Road Maintenance	-	8,670,503	-	-	-	-	8,670,503
2041	RM Road Infrastructure Rehab Preservation	-	5,662,000	-	-	-	-	5,662,000
2042	R&B Fleet Mntc Operations	-	1,670,650	-	-	-	-	1,670,650
2043	R&B Traffic/Sign	-	159,332	-	-	-	-	159,332
2044	R&B Administration	-	337,294	-	-	-	-	337,294
2045	RM Road Inspection	-	374,318	-	-	-	-	374,318
2046	RM Stormwater Planning	-	188,028	-	-	-	-	188,028
2047	R&B Facilities Mntc/Custodial	-	276,908	-	-	-	-	276,908
2048	R&B Insurance Activity	-	224,550	-	-	-	-	224,550
2049	R&B Non-Departmental	-	4,192,007	-	-	-	-	4,192,007
2081	RM Administration R&B Fund	-	319,587	-	-	-	-	319,587
2082	RM Engineering R&B Fund	-	583,166	-	-	-	-	583,166
2083	R&B IT Hardware & Software	-	124,009	-	-	-	-	124,009
	Sub-Total	1,733,782	22,782,352	-	-	-	-	24,516,134
Community Health & Public Services								
1410	Public Health Services	1,705,884	-	-	-	-	-	1,705,884
1420	GF Community Services Administration	45,018	-	-	-	-	-	45,018
1430	Civic Services	124,000	-	-	-	-	-	124,000
1730	Animal Control	273,499	-	-	-	-	-	273,499
2030	Domestic Violence Fund Activity	-	-	-	-	-	23,000	23,000
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	49,883	49,883
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	10,325	10,325
2160	CSF Community Services Administration	-	-	-	1,004,862	-	-	1,004,862
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	650,000
2162	CSF Program Funding	-	-	-	13,684,800	-	-	13,684,800
	Sub-Total	2,148,401	-	-	15,339,662	-	83,208	17,571,271
Other								
1510	Economic Support	58,000	-	-	-	-	-	58,000
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	869,812	869,812
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	68,167	68,167
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	12,325	12,325
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,552	10,552
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	6,050	6,050
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	14,694	14,694
	Sub-Total	\$ 58,000	-	-	-	-	901,600	1,039,600
	Total Expenditures	40,883,256	22,782,352	4,126,754	15,339,662	28,804,800	5,077,645	117,014,469
	Other Financing Uses	12,000	-	-	-	869,812	13,690	3,395,502
	Grand Total	\$ 40,895,256	22,782,352	4,126,754	15,339,662	29,674,612	5,091,335	120,409,971

Commission Directed Changes to the 2023 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept. Account</u>	<u>Revenue</u>	<u>Description</u>
General (Fund #100)				
Personnel Changes (with related costs):				
Salaries & Benefits	6,292	1121 10XXX		Intern Pool
Subtotal	<u>6,292</u>			
Other Changes:				
Travel & Training	2,480	1110 372XX		Additional Training-Auditor
Outsourced Services	1,800	1121 71100		Roll 22 budget for reupholstering chairs
Contingency	30,000	1123 86850		Consulting/Assistance ACFR Prep
Contingency	35,000	1123 86850		Payroll-related position (1131-986) Adjust
Contingency	51,600	1123 86850		Costs associated with temporarily relocating Purchasing
Contingency	35,000	1123 86850		Potential FTE for Onsite Wastewater/Rental Enforcement
Printed Materials	450	1140 23001		Increase amount for letterhead for Treasurer Elect
Registration	1,000	1140 37200		Meetings & Training
Contracted Services	3,080	1140 71106		Consulting with Christy Johnson
Computer Hardware <\$1,000	1,050	1172 23820		3rd Monitor all AD staff roll from 2022 budget
Untagged Equipment & Tools	280	1172 23850		Cables for 3rd Monitor all AD staff roll from 2022 budget
Buildings & Improvements	54,000	1190 91200		Pubic Defender Bldg Modification for FTEs
Interfund Services Provided		1243 3810	(24,200)	Reduce budget amount to match approved contract amount
Professional Services	(24,200)	1243 71101		Reduce budget amount to match approved contract amount
Outsourced Services	35,000	1710 71110		Digitization of old planning records roll from 2022 budget
Testing	1,000	1725 86300		Additional water quality testing due to drought in 2022
Subtotal	<u>227,540</u>		<u>(24,200)</u>	
Total Changes to General Fund	\$ <u>233,832</u>		\$ <u>(24,200)</u>	
Road and Bridge (Fund #204)				
Resource Management -- Stormwater				
Testing	1,000	2046 86300		Additional water quality testing due to drought in 2022
Subtotal	<u>\$ 1,000</u>		<u>\$ -</u>	
Road & Bridge -Non-Departmental				
Contingency	50,000	2049 86850		Potential Transportation Studies/Consulting
Subtotal	<u>\$ 50,000</u>		<u>\$ -</u>	
Total Changes to Road & Bridge Fund	\$ <u>51,000</u>		\$ <u>-</u>	
Community Children's Services (Fund #216)				
Interfund Services Used	(35,200)	2162 83810		Reduce budget amount to match approved contract amount
Total Changes to Community Children's Services Fund	<u>(35,200)</u>		<u>\$ -</u>	
Summary of Changes to the Proposed Budget (By Fund):				
	<u>Expenditure</u>		<u>Revenue</u>	
Governmental Funds (excluding Capital Project Funds):				
General (Fund #100)	\$ 233,832		\$ (24,200)	
Assessment (201)	-		-	
Road and Bridge (Fund #204)	51,000		-	
Community Health/Medical-Hospital Lease (Fund #213)	-		-	
Community Children's Services (Fund #216)	(35,200)		-	
Sheriff Training (Fund #251)	-		-	
Sheriff Civil Process (Fund 254)	-		-	
911/Emergency Management Sales Tax (Fund #270)	-		-	
Juvenile Justice Preservation (Fund #287)	-		-	
Law Enforcement Services (Fund #290)	-		-	
Internal Service Funds:				
Facilities & Grounds (Fund #610)	-		-	
Capital Repairs & Replacements (Fund #620)	-		-	
Capital Repairs & Replacements - Public Works (Fund #624)	-		-	
Total	\$ <u>249,632</u>		\$ <u>(24,200)</u>	

2023 Matrix of Expenditures by Function and Class— All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense	Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
General Government Operations	\$ 8,320,482	\$ 969,942	\$ 327,793	\$ 97,357	\$ 14,685	\$ 340,626	\$ 3,861,711	\$ -	\$ 3,050,435	\$ 1,664,011	\$ 18,647,042	\$ 2,500,000	\$ 21,147,042
Public Safety & Judicial - Courts	2,635,048	173,858	128,390	117,327	5,950	36,291	1,047,298	-	887,081	364,144	5,395,387	-	5,395,387
Public Safety & Judicial - Sheriff/Corrections	11,533,203	471,729	157,594	378,548	379,650	133,265	955,184	-	1,769,650	448,998	16,227,821	12,000	16,239,821
Public Safety & Judicial - Prosecuting Attorney	3,227,544	63,433	49,449	11,928	6,480	4,688	9,711	-	261,622	-	3,634,855	13,690	3,648,545
Mgmt	6,718,331	645,177	272,161	509,970	28,340	597,955	1,768,027	-	7,766,841	10,561,948	28,868,750	869,812	29,738,562
Public Safety & Judicial - Other	582,898	5,325	3,552	1,875	-	910	390,876	-	128,173	-	1,113,609	-	1,113,609
Environment, Protective Inspection & Infrastructure	6,110,012	2,779,163	64,563	137,206	1,053,598	129,557	10,539,850	-	1,404,143	2,298,042	24,516,134	-	24,516,134
Community Health & Public Services	550,084	12,117	25,628	5,736	1,500	2,182	14,105,779	-	2,850,245	18,000	17,571,271	-	17,571,271
Other	-	-	-	-	-	-	-	978,009	61,591	-	1,039,600	-	1,039,600
Total	\$ 39,677,602	\$ 5,120,744	\$ 1,029,130	\$ 1,259,947	\$ 1,490,203	\$ 1,245,474	\$ 32,678,436	\$ 978,009	\$ 18,179,781	\$ 15,355,143	\$ 117,014,469	\$ 3,395,502	\$ 120,409,971

* 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.

577 -2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

December Session of the October Adjourned

Term. 20 22

In the County Commission of said county, on the 15th day of December 20 22

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

Now on this day, the County Commission of the County of Boone does hereby approve Amendment #8: C000306 (66/2010) - Radio Consulting Services with David O. Dunford.

This Amendment renews the professional services contract for the period of January 1, 2023 through December 31, 2023 for the following:

Professional Services at \$60.00/hour, not to exceed \$95,000.00 per contract period Reimbursable expenses not to exceed \$18,000.00 per contract period.

Invoices will be paid from Department 2704 -Radio Network Operations, Account 71101 - Professional Services. \$113,000.00 is budgeted for 2023.

Done this 15th day of December 2022.

ATTEST:

Brianna L. Lennon

Brianna L. Lennon
Clerk of the County Commission

Daniel K. Atwill

Daniel K. Atwill
Presiding Commissioner

Justin Aldred

Justin Aldred
District I Commissioner

Janet M. Thompson

Janet M. Thompson
District II Commissioner

Boone County Purchasing

Melinda Bobbitt, CPPO
Director of Purchasing



613 E. Ash St., Room 110
Columbia, MO 65201
Phone: (573) 886-4391
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Melinda Bobbitt, CPPB, CPPO
DATE: October 25, 2021
RE: Amendment #8: *C000306 (66/2010) – Radio Consulting Services* with David O. Dunford

Contract C000306 (City of Columbia 66/2010) – *Radio Consulting Services* was approved by commission for award to David O. Dunford on August 26, 2014, commission order 402-2014.

This amendment renews the professional services contract for the period January 1, 2023 through December 31, 2023 for the following:

Professional Services at \$60.00/hour, not to exceed \$95,000 per contract period
Reimbursable expenses not to exceed \$18,000 per contract period

Invoices will be paid from department 2704 – Radio Network Operations, account 71101 – Professional Services. \$113,000 is budgeted for 2023.

cc: Chad Martin, Pat Schreiner / Joint Communications
Contract File

Commission Order: 597-2022 Date: 12.15.2022

**CONTRACT AMENDMENT #8
RADIO CONSULTING SERVICES**

The Contract Agreement **66/2010** dated August 26, 2014 made by and between Boone County, Missouri and **David O. Dunford** for and in consideration of the performance of the respective obligations of the parties set forth herein, is amended as follows:

- 1. Renew contract for the period **January 1, 2023 through December 31, 2023** for the following:

Professional Services @ \$60.00/hour, shall not exceed \$95,000 per contract period
Reimbursable Expenses shall not exceed \$18,000 per contract period

- 2. Except as specifically amended hereunder, all other terms, conditions and provisions of the original agreement shall remain in full force and effect.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

DAVID O. DUNFORD

By  _____
DocuSigned by:
David O. Dunford
8817741E24549C

Title Radio Consultant

BOONE COUNTY, MISSOURI

By: Boone County Commission

 _____
DocuSigned by:
Daniel K. Atwill
BA4B934CED6E4EB...

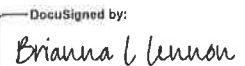
Daniel K. Atwill, Presiding Commissioner

APPROVED AS TO FORM:

 _____
DocuSigned by:
CJ Dykhouse
7D71DEAEB9D74DD...

CJ Dykhouse, County Counselor

ATTEST:

 _____
DocuSigned by:
Brianna L. Lennon
D267E242BF948C...

Brianna L. Lennon, County Clerk

AUDITOR CERTIFICATION

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification of this contract is not required if the terms of this contract do not create a measurable county obligation at this time.)

Term & Supply 2704-71101 / Professional
Services not to exceed \$95,000/year,
Reimbursable Expenses not to exceed
\$18,000/year

 _____
DocuSigned by:
June E Pitshford by JF
8C24BD04EE7A483...

11/29/2022

Signature

Date

Appropriation Account

578 -2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ea.

December Session of the October Adjourned

Term. 20 22

County of Boone

In the County Commission of said county, on the

15th

day of

December

20 22

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

Now on this day, the County Commission of the County of Boone does hereby approve the request to use Contract 031121-KBA for Grounds Maintenance Equipment, Attachments & Accessories with Related Services with Farm & Power Lawn & Leisure of Columbia, Missouri for Kubota Lawn Equipment for the Boone County Facilities Maintenance Department.

The contract period runs from January 01, 2023 through April 30, 2025. A one one-year renewal option is available to renew the contract past this initial contract period.

Payments will reference Department/Object codes 6104 – Facilities Maintenance Grounds Maintenance/92300 – Replacement Machinery & Equipment: \$18,836.08.

Done this 15th day of December 2022.

ATTEST:



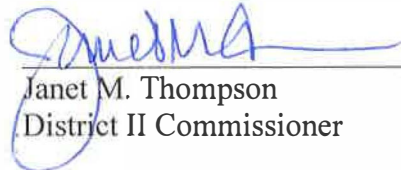
Brianna L. Lennon
Clerk of the County Commission



Daniel K. Atwill
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

Boone County Purchasing

Liz Palazzolo, CPPO, C.P.M.
Senior Buyer



613 E. Ash St, Room 110
Columbia, MO 65201
Phone: (573) 886-4392
Fax: (573) 886-4390

MEMORANDUM

TO: Boone County Commission
FROM: Liz Palazzolo, Senior Buyer
DATE: December 13, 2022
RE: Award C000524, Cooperative Contract 031121-KBA – Grounds Maintenance Equipment, Attachments & Accessories with Related Services – Term & Supply with Farm & Power - Lawn & Leisure for Kubota Lawn Equipment

Purchasing requests permission to use contract 031121-KBA for Grounds Maintenance Equipment, Attachments & Accessories with Related Services with Farm & Power Lawn & Leisure of Columbia, Missouri for Kubota Lawn Equipment for the Boone County Facilities Maintenance Department. The contract provides for the purchase of various Kubota lawn tractors and accessories. Specifically, Facilities Maintenance will purchase a Kubota D1105 lawn tractor that will replace a Bobcat 350 lawn tractor.

The contract period runs January 01, 2023 through April 30, 2025. One one-year renewal option is available to renew the contract past this initial contract period.

A **Disposal form** is attached for Commission approval: one Bobcat UTV, serial number AVW420051, Fixed Asset Tag 19162 will be traded. The trade allowance is \$6,000.00 which has been deducted from the total acquisition price for the Kubota D1105.

Payment will reference Department/Object codes 6104 – Facilities Maintenance Grounds Maintenance/92300 – Replacement Machinery & Equipment: \$18,836.08

/lp

c: Contract File

**PURCHASE AGREEMENT
FOR
GROUNDS MAINTENANCE EQUIPMENT, ATTACHMENTS, and ACCESSORIES
with RELATED SERVICES – TERM & SUPPLY**

THIS AGREEMENT, County Contract **C000524**, dated the 15th day of December 2022 is made between Boone County, Missouri, a political subdivision of the State of Missouri through the Boone County Commission, herein "County" and **Farm & Power - Lawn & Leisure** herein "Contractor."

IN CONSIDERATION of the parties' performance of the respective obligations contained herein, the parties agree as follows:

1. Contract Documents - This agreement shall consist of this Purchase Agreement for a contract for the furnishing of **Grounds Maintenance Equipment, Attachments, and Accessories with Related Services** in compliance with all bid specifications and any addenda issued for the Sourcwell cooperative purchasing program, contract **031121-KBA, quote #2528113** dated **12/07/2022 (Attachment One)** as well as Boone County Standard Terms and Conditions. All such documents shall constitute the contract documents which are incorporated herein by reference. Service or product data, specification and literature submitted with the bid response may be permanently maintained in the County Purchasing Office contract file for this contract if not attached. In the event of conflict between any of the foregoing documents, this Purchase Agreement and Sourcwell contract number **031121-KBA** shall prevail and control over the contractor's bid response.

2. Contract Period - The contract period shall be **January 01, 2023 through April 30, 2025**. The contract may be renewed for one (1) one-year period subsequent to this initial term at the County's sole option.

3. Purchase - The County agrees to purchase from the Contractor and the Contractor agrees to supply the County with the Kubota D1105 lawn tractor as specified and equipped in **quote #2528113** that includes trade allowance for the Bobcat 3650 with snowblade, pallet forks, broom and mower deck:

Configured Price:	\$28,972.00
Minus Sourcwell Discount:	(\$6,373.84)
SubTotal:	\$22,598.16
Dealer Assembly:	\$806.67
Freight Cost	\$1,031.25
PDI:	\$400.00
Trade Allowance	(\$6,000.00)
TOTAL PRICE:	\$18,836.08

Any additional purchases made off the contract shall be priced in compliance with pricing of contract **031121-KBA** (see **Pricing Table** herein). The County will issue a **Purchase Order** for any order made from the contract.

4. Billing and Payment - All billing shall be invoiced to the **ordering County department/office**. Billings may only include the prices listed in the Contractor's proposal

response. No additional fees for delivery or extra services or taxes shall be included as additional charges in excess of the charges in the Contractor's proposal response to the specifications. The County agrees to pay all correct invoices within thirty (30) calendar days of receipt; the Contractor agrees to honor any cash or prompt payment discounts offered in its proposal response if the County makes payment as provided therein. In the event of a billing dispute, the County reserves the right to withhold payment on the disputed amount; in the event the billing dispute is resolved in favor of the Contractor, the County agrees to pay interest at a rate of 9% per annum on disputed amounts withheld commencing from the last date that payment was due.

5. Binding Effect - This agreement shall be binding upon the parties hereto and their successors and assigns for so long as this agreement remains in full force and effect.

6. Entire Agreement - This agreement constitutes the entire agreement between the parties and supersedes any prior negotiations, written or verbal, and any other proposal or proposal specification or contractual agreement. This agreement may only be amended in writing by the Boone County Purchasing Office as approved by the Boone County Commission using the same formality as this agreement.

7. Termination - This agreement may be terminated by the County upon thirty calendar days advance written notice for any of the following reasons or under any of the following circumstances:

- a. The County may terminate this agreement due to material breach of any term or condition of this agreement, or
- b. The County may terminate this agreement if in the opinion of the Boone County Commission if delivery of products is delayed or products delivered are not in conformity with bidding specifications or variances authorized by County, or
- c. If appropriations are not made available and budgeted for any calendar year.

IN WITNESS WHEREOF the parties through their duly authorized representatives have executed this agreement on the day and year first above written.

FARM & POWER - LAWN & LEISURE

BOONE COUNTY, MISSOURI

by Gary Werkmeister
DocuSigned by:
9EE3A81DB94D403...
 title MANAGER

by: Boone County
DocuSigned by:
Daniel K. Atwill
Daniel K. Atwill
BA4B934CED6E4EB...
 Presiding Commissioner

APPROVED AS TO FORM:

ATTEST:

DocuSigned by:
J. J. Johnson
7D71DEAEB9D74DD...

DocuSigned by:
Brianna L Lennon
D267E2428FB948C...

County Counselor

County Clerk

AUDITOR CERTIFICATION:

In accordance with RSMo 50.660, I hereby certify that a sufficient unencumbered appropriation balance exists and is available to satisfy the obligation(s) arising from this contract. (Note: Certification is not required if the terms of this contract do not create a measurable county obligation at this time.)

6104/92300: \$18,836.08

DocuSigned by:
June E Pitchford by JF
Signature
Account

12/8/2022

Date

Appropriation

BOONE COUNTY
Request for Disposal/Transfer of County Property
Complete, sign, and return to Auditor's Office

Date: 11/22/2023

Fixed Asset Tag Number: 19162

RECEIVED

Description of Asset: Bobcat UTV

NOV 29 2022

Requested Means of Disposal: Sell Trade-In Recycle/Trash Other, Explain:

Other Information (Serial number, etc.): AVW420051

Condition of Asset: Fair

Reason for Disposition: Vehicle has needed numerous repairs and has experienced a good deal of wear and tear in its use as a mower and a snow removal vehicle.

Location of Asset and Desired Date for Removal to Storage: no storage - will trade in with vendor when replacement is available.

Was asset purchased with grant funding? YES NO

If "YES", does the grant impose restriction and/or requirements pertaining to disposal? YES NO

If yes, attach documentation demonstrating compliance with the agency's restrictions and/or requirements.

Dept Number & Name: 6100

Signature 

To be Completed by: AUDITOR

Original Acquisition Date 5/14/14

G/L Account for Proceeds 6100-3835

Original Acquisition Amount 21,738.24

Original Funding Source 2784

Account Group 1605

To be Completed by: COUNTY COMMISSION / COUNTY CLERK

Approved Disposal Method:

Transfer Department Name _____ Number _____

Location within Department _____

Individual _____

Trade Auction Sealed Bids

Other Explain _____

Commission Order Number 578-2022

Date Approved 12/15/2022

57.9-2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

December Session of the October Adjourned

Term. 20 22

In the County Commission of said county, on the 15th day of December 20 22

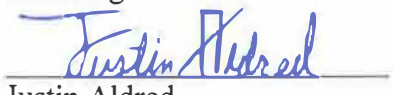
the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby authorize an extended overlap period for position 638, Deputy Treasurer, from December 31, 2022, through March 31, 2023. This authorization is pursuant to Commission Order 147-2005 which requires Commission approval for any overlap period in excess of 80 hours.

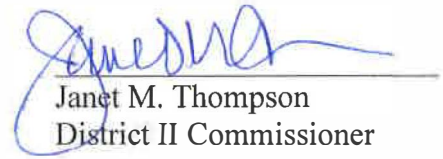
Done this 15th day of December 2022.



Daniel K. Atwill
Presiding Commissioner



Justin Aldred
District I Commissioner



Janet M. Thompson
District II Commissioner

ATTEST:



Brianna L. Lennon
Clerk of the County Commission

580 -2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

} ca.

December Session of the October Adjourned

Term. 20 22

County of Boone

In the County Commission of said county, on the 15th day of December 20 22

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

Now on this day, the County Commission of the County of Boone does hereby approve the Fiscal Year 2022 Edward Byrne Memorial Justice Assistance Grant (JAG) Program Agreement.

The terms of the agreement are stipulated in the attached Agreements. It is further ordered that the Presiding Commissioner is authorized to sign said Agreements.

Done this 15th day of December 2022.

ATTEST:

Brianna L. Lennon
Brianna L. Lennon
Clerk of the County Commission

Daniel K. Atwill

Daniel K. Atwill
Presiding Commissioner

Justin Aldred

Justin Aldred
District I Commissioner

Janet M. Thompson

Janet M. Thompson
District II Commissioner

025179

Permanent Record
Filed in Clerk's Office

Introduced by Buffaloe

First Reading 10-3-22

Second Reading 10-17-22

Ordinance No. 025179

Council Bill No. B 298-22

AN ORDINANCE

authorizing an intergovernmental agreement with the County of Boone, Missouri relating to the Edward Byrne Memorial Justice Assistance Grant (JAG) Program FY 2022 Local Solicitation; and fixing the time when this ordinance shall become effective.


BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBIA, MISSOURI, AS FOLLOWS:

SECTION 1. The City Manager is hereby authorized to execute an intergovernmental agreement with the County of Boone, Missouri relating to the Edward Byrne Memorial Justice Assistance Grant (JAG) Program FY 2022 Local Solicitation. The form and content of the agreement shall be substantially in the same form as set forth in "Exhibit A" attached hereto.

SECTION 2. This ordinance shall be in full force and effect from and after its passage.


PASSED this 17th day of October, 2022.

ATTEST:


City Clerk


Mayor and Presiding Officer

APPROVED AS TO FORM:


City Counselor

THE STATE OF MISSOURI
COUNTY OF BOONE

CONTRACT NO. _____

**INTERGOVERNMENTAL AGREEMENT BETWEEN
THE CITY OF COLUMBIA, MISSOURI AND COUNTY
OF BOONE, MISSOURI**

**EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM
FY 2022 LOCAL SOLICITATION**

This Agreement is made and entered into this 15th day of November 2022, by and between The **COUNTY of BOONE**, acting by and through its governing body, the County Commission, hereinafter referred to as COUNTY, and the **CITY of COLUMBIA**, acting by and through its City Manager, hereinafter referred to as CITY, both of Boone County, State of Missouri.

WHEREAS, both parties are empowered to enter into cooperative agreements for the purposes herein stated pursuant to Section 70.220 RSMo; and

WHEREAS, each governing body, in performing governmental functions or in paying for the performance of governmental functions hereunder, shall make that performance or those payments from current revenues legally available to that party; and

WHEREAS, each governing body finds that the performance of this Agreement is in the best interests of both parties, that the undertaking will benefit the public, and that the division of costs fairly compensates the performing party for the services or functions under this agreement; and

WHEREAS, the parties anticipate a total allocation under this grant in the amount of \$36,295.00 hereinafter referred to as JAG funds, to COUNTY; and

WHEREAS, the COUNTY and CITY believe it to be in their best interests to reallocate the JAG funds.

NOW THEREFORE, the COUNTY and CITY agree as follows:

Section 1.

COUNTY agrees to pay CITY a total of Sixty Percent (60%) of JAG funds received herein, or an anticipated \$21,777.00 of JAG funds. COUNTY is the Applicant / Fiscal Agent for the joint funds.

Section 2.

COUNTY agrees to use a total of Forty Percent (40%) of JAG funds received herein for approved program(s), or an anticipated \$14,518.00 of JAG funds.

Section 3.

Each party to this agreement will be responsible for its own actions in providing services under this agreement and shall not be liable for any civil liability that may arise from the furnishing of the services by the other party.

Section 4.

The parties to this Agreement do not intend for any third party to obtain a right by virtue of this Agreement.

Section 5.

By entering into this Agreement, the parties do not intend to create any obligations express or implied other than those set out herein; further, this Agreement shall not create any rights in any party not a signatory hereto.

BOONE COUNTY, MISSOURI

Through Its County Commission

By:

Daniel K. Atwill, Presiding Commissioner

ATTEST:

Brianna L. Lennon, County Clerk

APPROVED AS TO FORM:


C.J. Dykhouse, County Counselor

CERTIFICATION:

I certify that this contract is within the purpose of the appropriation to which it is to be charged and there is an unencumbered balance of such appropriation sufficient to pay the costs arising from this contract.

James Pritchard
Auditor Date
2532-71250 # 21,777.00


CITY OF COLUMBIA, MISSOURI

DocuSigned by:
By: De'Carlton Seewood
De'Carlton Seewood, City Manager 

ATTEST:

DocuSigned by:
Sheela Amin
Sheela Amin, City Clerk

APPROVED AS TO FORM:

DocuSigned by:
Nancy Thompson
Nancy Thompson, City Counselor 

581 -2022

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ea.

December Session of the October Adjourned

Term. 20 22

In the County Commission of said county, on the 15th day of December 20 22


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

Now on this day, the County Commission of the County of Boone does hereby approve the attached Agreement for Funding for Shelter for Victims of Domestic Violence between Boone County and True North of Columbia, Inc.


It is further ordered the Presiding Commissioner is hereby authorized to sign said Agreement.


Done this 15th day of December 2022.

ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner

**AGREEMENT
FUNDING FOR SHELTERS FOR VICTIMS OF DOMESTIC VIOLENCE**

THIS AGREEMENT entered into this 15th day of December, 2002, by and between the County of Boone, Missouri, through its County Commission, hereinafter called "County", and True North of Columbia, Inc. hereinafter called "Provider";

WITNESSETH:

WHEREAS, County desires to purchase the following program service:

Shelter for Victims of Domestic Violence

as stated in the proposal, including any revisions, received by and on file with the County, which is hereby incorporated by reference as fully as if herein set forth;

NOW, THEREFORE, it is hereby agreed by and between County and Provider as follows:

I.

Provider agrees to furnish and County agrees to purchase:

Emergency shelter and supportive services for victims of domestic violence.

II.

Provider agrees that the services provided under this Agreement shall be provided to residents of Boone County and funds shall be spent as set forth in the FY2022 proposal on file with the County.

Provider certifies that this expenditure is essential to the provision of the services as described in Paragraph I.

III.

Provider agrees to submit to and maintain with the County current versions of the following required documents of the contracted entity: IRS Tax Exempt Status Determination letter; documentation from the Missouri Secretary of State indicating the entity is registered as a corporation in good standing; most recently completed IRS 990 or 990 EZ; financial statement and accompanying assurance completed within six months of the end of the entity's most recent fiscal year; organizational chart; board of directors roster; if applicable, an ADA plan of accommodation and a transition plan.

IV.

Provider agrees that the County shall be recognized as a financial supporter in all its promotional materials and advertising. A copy of the County logo will be used whenever possible.

V.

Provider agrees that it is responsible for all funds made available to Provider by this agreement and further agrees that it will reimburse to the County any funds expended in violation of County, State or Federal law or in violation of this Agreement.

VI.

This Agreement shall not be assigned, and no services contained herein shall be subcontracted, by the Provider to any persons or entities without the prior written approval of the County. Any subcontractor or assignee shall be subject to the audit requirements stated herein and all other conditions and requirements of this Agreement.

VII.

Boone County Insurance Requirements: The Provider shall not commence work under this contract until they have obtained all insurance required under this paragraph and such insurance has been approved by the County. All policies shall be in amounts, form, and companies satisfactory to the County which must carry an A-6 or better rating as listed in the A.M. Best or equivalent rating guide.

Compensation Insurance: The Provider shall take out and maintain during the life of this contract, **Employee's Liability and Worker's Compensation Insurance** for all their employees employed at the site of work, and in case any work is sublet, the Provider shall require the subcontractor similarly to provide Worker's Compensation Insurance for all of the latter's employees unless such employees are covered by the protection afforded by the Provider.

Worker's Compensation: Worker's Compensation coverage shall meet Missouri statutory limits. Employers' Liability limits shall be \$500,000.00 each employee, \$500,000.00 each accident, and \$500,000.00 policy limit.

Comprehensive General Liability Insurance: The Provider shall take out and maintain during the life of this contract, such comprehensive general liability insurance as shall protect them from claims for damages for personal injury including accidental death, as well as from claims for property damages, which may arise from operations under this contract, whether such operations be by themselves or by anyone directly or indirectly employed by them. The amounts of insurance shall be not less than \$1,000,000.00 per limit for any one occurrence covering both bodily injury and property damage, including accidental death. If providing Comprehensive General Liability Insurance, then the Proof of Coverage of Insurance shall also be included. **Proof of Coverage of Insurance** - The Provider shall furnish the County with Certificate(s) of Insurance which name **the County of Boone - Missouri as additional insured** in an amount as required in this contract and requiring a thirty (30) day mandatory written cancellation notice. In addition, such insurance shall be on an occurrence basis and shall remain in effect until such time as the County has made final acceptance of the project.

The Provider shall provide the County with proof of General Liability and Property Damage Insurance with the County as additional insured, which shall protect the County against any and all claims which might arise as a result of the operations of the Provider in fulfilling the terms of this contract during the life of the Contract. The minimum limit of such insurance will be \$1,000,000.00 per occurrence, combined single limits. Limits can be satisfied by using a combination of primary and excess coverages. Should any work be subcontracted, these limits will also apply. Coverage wording shall include hold harmless agreement as written below, subrogation waiver and protection against third party suits to further protect Boone County from liability belonging to the Provider.

Professional Liability Insurance: The Provider is required to carry Professional Liability Insurance with a limit of no less than \$1,000,000.00 and naming Boone County as

additional insured.

Commercial Automobile Liability: The Provider shall maintain during the life of this contract, automobile liability insurance in the amount of not less than \$1,000,000.00 combined single limit for any one occurrence, covering both bodily injury, including accidental death, and property damage, to protect themselves from any and all claims arising from the use of the Provider's own automobiles, teams and trucks; hired automobiles, teams and trucks; and both on and off the site of work.

Proof of Carriage of Insurance - The Provider shall furnish the County with Certificate(s) of Insurance which name the County as additional insured in an amount as required in this contract. The Certificate of Insurance shall provide that there will be no cancellation, non-renewal, or reduction of coverage without 30 days prior written notice to the County. In addition, such insurance shall be on an occurrence basis and shall remain in effect until such time as the County has made final acceptance of the services provided.

INDEMNITY AGREEMENT: To the fullest extent permitted by law, Provider shall indemnify, hold harmless and defend the County, its directors, officers, agents, and employees from and against all claims, damages, losses and expenses (including but not limited to attorney's fees) arising by reason of any act or failure to act, negligent or otherwise, of Provider, of any subcontractor (meaning anyone, including but not limited to consultants having a contract with Provider or a subcontract for part of the services), of anyone directly or indirectly employed by Provider or by any subcontractor, or of anyone for whose acts the Provider or its subcontractor may be liable, in connection with providing these services. This provision does not, however, require Provider to indemnify, hold harmless, or defend the County of Boone from its own negligence.

Nothing in these requirements shall be construed as a waiver of any governmental immunity of the County, its officials nor any of its employees in the course of their official duties. Nothing in the insurance procured as required herein shall be interpreted so as to waive any sovereign immunity, official immunity, or other immunity defense available to County as a political subdivision in the State of Missouri. It is not the County's intent or desire to procure insurance that would operate as a waiver of any such immunity defense.

Failure to maintain the required insurance in force may be cause for contract termination. In the event the Agency/Service fails to maintain and keep in force the required insurance or to obtain coverage from its subcontractors, the County shall have the right to cancel and terminate the contract without notice.

Certificate Holder address:

County of Boone, Missouri
C/O Purchasing Department
613 E. Ash Street
Columbia, MO 65201

IX.

Provider agrees to comply with all applicable provisions of: the Fair Labor Standards Act, as amended; the Employment Practices Act, as amended; the Civil Rights Act of 1964, as amended; Rehabilitation Act of 1973, as amended; the Age Discrimination Act of 1975, as amended; the Omnibus Reconciliation Act of 1981, as amended; the Americans with Disabilities

Act of 1990, as amended; and all other applicable Federal and State laws which prohibit discrimination in employment and the delivery of services on the basis of race (racism), color, national origin, ancestry, sex, religion, disability, age (employment), and familial status (housing).

X.

EMPLOYMENT OF UNAUTHORIZED ALIENS PROHIBITED

(a) Provider agrees to comply with Missouri State Statute section 285.530 in that they shall not knowingly employ, hire for employment, or continue to employ an unauthorized alien to perform work within the state of Missouri.

For agreements in excess of five thousand dollars (\$5,000):

(b) As a condition for the award of this Agreement the Provider shall, by sworn affidavit and provision of documentation, affirm its enrollment and participation in a federal work authorization program with respect to the employees working in connection with the contracted services. The Provider shall also sign an affidavit affirming that it does not knowingly employ any person who is an unauthorized alien in connection with the contracted services.

(c) Provider shall require each subcontractor to affirmatively state in its Agreement with Provider that the subcontractor shall not knowingly employ, hire for employment or continue to employ an unauthorized alien to perform work within the state of Missouri. Provider shall also require each subcontractor to provide Provider with a sworn affidavit under the penalty of perjury attesting to the fact that the subcontractor's employees are lawfully present in the United States.

XI.

County agrees to pay Provider the sum of \$22,541.00 (based on the cash balance available in Boone County Domestic Violence Account (Dept. #2030, Acct. # 86900) as of September 30, 2020) as follows:

A. The County will pay 50% of the contracted sum in January 2023.

B. The County will pay 50% of the contracted sum in July 2023.

XII.

Provider agrees to submit to the County an annual report, due by March 31, 2023, in the form and the medium proscribed by the County.

XIII.

NON-APPROPRIATION CLAUSE: Notwithstanding any other provision of this Agreement, all obligations of the County under this Agreement which require the expenditure of funds are conditioned on the availability of funds appropriated for that purpose.

XIV.

This Agreement shall be for a term of one year commencing on January 1, 2023, and ending on December 31, 2023; provided, however, that either party may terminate this agreement upon thirty (30) days written notice, in which event all reports required by the Agreement shall be submitted within thirty (30) days following the effective date of said termination.

XV.

The signatories to this Agreement, by signing this Agreement, represent that they have obtained authority to enter into this Agreement on behalf of the respective parties to this Agreement and bind such parties to all terms and conditions contained in this Agreement.

XVI.

There is no litigation, claim, consent order, settlement agreement, investigation, challenge or other proceeding pending or threatened against Provider or any individual acting on Provider's behalf, including subcontractors, which seek to enjoin or prohibit Provider from entering into this Agreement of performing its obligations under this Agreement.

XVII.

RECORD RETENTION CLAUSE: Provider shall keep and maintain records relating to this Agreement sufficient to verify the delivery of services in accordance with the terms of this Agreement for a period of three (3) years following expiration of this Agreement and any applicable renewal.

**WORK AUTHORIZATION CERTIFICATION
PURSUANT TO 285.530 RSMo
(FOR ALL AGREEMENTS IN EXCESS OF \$5,000.00)**

County of Boone)
) ss
State of Missouri)

My name is Michele Snodderley am an authorized agent of _____
True North (Bidder). This business is enrolled and participates in a federal work authorization program for all employees working in connection with services provided to the County. This business does not knowingly employ any person that is an unauthorized alien in connection with the services being provided. Documentation of participation in a federal work authorization program is attached hereto.

Furthermore, all subcontractors working on this contract shall affirmatively state in writing in their contracts that they are not in violation of Section 285.530.1, shall not thereafter be in violation and submit a sworn affidavit under penalty of perjury that all employees are lawfully present in the United States.

Michele Snodderley 11/18/22
Affiant Date

Michele Snodderley
Printed Name

Subscribed and sworn to before me this 18 day of November, 2022.

Sandra Kay Stokes
Notary Public



Attach to this form the *E-Verify Memorandum of Understanding* that you completed when enrolling.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

6/27/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER		CONTACT NAME: Caleb Walker	
Heritage Insurance Inc.		PHONE (A/C, No, Ext): (660) 248-3322	FAX (A/C, No):
122 S. Main Street		E-MAIL ADDRESS: caleb@heritageadvises.com	
Fayette	MO 65248	INSURER(S) AFFORDING COVERAGE	
		INSURER A : WEST BEND MUT INS CO	NAIC # 15350
INSURED		INSURER B : Missouri Employers Mutual	
True North of Columbia, Inc		INSURER C :	
PO Box 1367		INSURER D :	
Columbia		INSURER E :	
MO 65205-1367		INSURER F :	

COVERAGES	CERTIFICATE NUMBER:	REVISION NUMBER:
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.		

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			A608313	06/04/2022	06/04/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			A608313	06/04/2022	06/04/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> EXCESS LIAB OCCUR CLAIMS-MADE DED RETENTION \$			A608313	06/04/2022	06/04/2023	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N n	N/A	2012680	06/04/2022	06/04/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER	CANCELLATION
Boone County	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
605 E Walnut St	
Columbia MO 65201	AUTHORIZED REPRESENTATIVE Caleb Walker

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Company ID Number: 170868

Approved by:

Employer True North of Columbia, Inc.	
Name (Please Type or Print) Elizabeth Leigh Voltmer	Title
Signature Electronically Signed	Date 12/12/2008
Department of Homeland Security – Verification Division	
Name (Please Type or Print) USCIS Verification Division	Title
Signature Electronically Signed	Date 12/12/2008

Company ID Number: 170868

Information Required for the E-Verify Program	
Information relating to your Company:	
Company Name	True North of Columbia, Inc.
Company Facility Address	1316 Parkade Blvd. Columbia, MO 65203-0000
Company Alternate Address	P.O. Box 1367 Columbia, MO 65205-1367
County or Parish	BOONE
Employer Identification Number	431483863
North American Industry Classification Systems Code	624
Parent Company	
Number of Employees	20 to 99
Number of Sites Verified for	1

Company ID Number: 170868

Are you verifying for more than 1 site? If yes, please provide the number of sites verified for in each State:

MISSOURI 1 site(s)

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

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} es.

December Session of the October Adjourned

Term. 20 22

County of Boone

In the County Commission of said county, on the 15th day of December 20 22


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

Now on this day the County Commission of the County of Boone does hereby accept the donation of certain items of furniture and certain paintings currently physically located in the Boone County Commission offices in the Boone County Government Center generously donated by Presiding Commissioner Daniel K. Atwill.

With special thanks from the Boone County Commission, the Commission hereby acknowledges receipt of the donation as specifically set forth in the attached exhibit. Further, the Commission agrees to retain ownership of said donated furniture and paintings for a minimum period of thirty-six (36) months from the date of the Order.


Done this 15th day of December 2022.

ATTEST:


Brianna L. Lennon
Clerk of the County Commission


Daniel K. Atwill
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner

Furniture

Desk & Chair	845.00	
Computer Table	190.00	
Main Desk	1,095.00	
12 Office Chairs	1,232.00	
Round Table	985.00	
2 Leather Chairs	2,320.00	
Wood & Brass End Table	329.00	
Brass Lamp	64.00	
Wood & Glass Conf Table	2,400.00	
Wood Wall Table	395.00	
Wood & Metal Table	725.00	
		10,580.00

Art

Alley Spring	325.00	
Bollinger Mill	325.00	
Daniel Boone Home	325.00	
Howard County Courthouse	325.00	
KC Country Club Plaza	325.00	
Jessee Hall	325.00	
Lyceum Theatre Arrow Rock	325.00	
Mabry Mill	325.00	
State Capital Jeff City	325.00	
Senior Hall Stephens	325.00	
Stone Hill Winery	325.00	
Union Covered Bridge	325.00	
Union Station St. L	325.00	
Mt Rushmore	1,250.00	
		5,475.00
	16,055.00	16,055.00