

2014 BUDGET

Boone County Missouri



Dan Atwill
Presiding Commissioner

Karen M. Miller
District I Commissioner

Janet M. Thompson
District II Commissioner

June E. Pitchford, CPA
Boone County Auditor
Budget Officer

How to Use This Document:

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

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

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

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

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

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For the Fiscal Year Beginning

January 1, 2013

Executive Director



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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

December 19, 2013

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 2014 approved Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within the framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

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

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

Boone County's statutory elective form of government differs significantly from a charter form of government or a council-city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Independent elected officials are directly accountable to the people of the County and are responsible for discharging their statutory functions in accordance with state laws within resources allocated to them by the County Commission. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue and Other Funds* presented in the *General Information* section.) The County Commission has no oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. All county property, however, is controlled and managed by the County Commission.

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

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

- Equipping employees with technology and other resources necessary for public services and providing 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 alternative means. 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

For the past two decades, Boone County's varied economic base has produced a stable environment with moderate growth and low unemployment. The local economy reflects a mix of retail, education, service industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, local hospitals, insurance institutions, the City of Columbia, Veterans United Home Loan, and MBS Textbook Exchange.

Historically, Boone County's local economy has shown greater strength and resiliency than nearby counties and that of the state as a whole. However, the recent recession significantly impacted Boone County as evidenced by the increased unemployment rate, declining construction, and declining sales tax revenue. This economic downturn surpassed that of any previous episodes of economic slow-down and has impacted the County's budget for several years. Boone County's local economy has improved the past two years and the FY 2014 budget assumes continuing recovery.

The County's unemployment rate of 5.1% compares favorably to the state and federal rates of 7.2% and 7.3%, respectively. Boone County, with a population of approximately 169,000, is the eighth largest county in Missouri. The County's population increased by more than 20% since 2000; this compares to 7.0% population growth for the state as a whole since 2000. The City of Columbia, the county seat, reports population growth of more than 28% since 2000. It is the fifth largest city in the state with a current population of nearly 110,400. The median household income in Boone County has declined to \$47,123, which compares to the state's median household income of \$47,202.

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

State funding reductions and legislative changes over the past decade have reduced revenues to the County by nearly \$370,000. 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.

Emerging and Continuing Issues

Erosion of the County's primary tax base. The County is significantly dependent on locally-enacted sales tax levies to finance local services, with 72% of county operating revenues derived from this single revenue source. In the short-term, the County is especially vulnerable to the inherent volatility of this revenue source. Of greater concern, however, is the long-term detrimental effect of the on-going erosion of this tax base through remote retail sales (including internet sales) and the continuing shift toward a service-based economy. Since Missouri sales tax laws exempt services from sales tax, this continuing economic shift has a significant detrimental effect on this important revenue source and the County's ability to provide required services.

Unfunded mandates, particularly election costs and storm water administration costs. Federal mandates to manage and reduce storm water run-off has required significant staff resources. In addition, the County has incurred legal fees pertaining to its storm water discharge permit. This is an evolving area of regulation and management for the County and the full extent of its budgetary impact is not yet known.

The 2002 unfunded mandate associated with HAVA election reform legislation (Help Americans Vote Act), resulted in significant and permanent increases in election-related overhead costs, such as equipment warehousing costs, for the County. In addition, it has significantly increased the costs of conducting elections, particularly federal elections. To the extent election costs are apportioned to other political subdivisions (such as cities and school districts), cost increases impact these entities as well. County election costs are paid by the County's General Fund.

Workforce retention. Employee turnover is costly and disruptive to service delivery; therefore, the County desires to maintain competitive wages and benefits to increase employee retention. The County continues to provide competitive benefits to its employees at a reasonable cost to tax payers and has avoided shifting benefit costs to employees or significantly reducing benefit levels, strategies adopted by many employers in the area. During the recent recession, the County postponed a salary plan market study and payroll increases were very limited, with three years of 0% increase. Beginning in FY 2012, the County has included modest payroll increases in the annual budget; however, a salary plan has not yet been completed. As the local economy improves, the County will likely experience higher turnover to the extent that County wages are below market. The County anticipates completing a market study in FY 2014 and developing an implementation plan thereafter with the goal of phased-in implementation to begin in FY 2015.

Long-term infrastructure planning and improvement. The County operates a transportation network consisting of roadways and bridge structures. Infrastructure maintenance and improvement activities are financed primarily with a one-half cent sales tax and the County's share of the state gasoline tax. These funding sources provide revenues sufficient to cover the cost of routine maintenance and pavement preservation activities, along with an occasional small-scale improvement project, but the cost of major improvements exceeds revenue capacity. In order to adequately address these infrastructure needs, the County will need to develop a long-term infrastructure capital improvement plan and obtain the funding required for implementation.

Long-term management plan for the Fairgrounds/Event Center property. The County purchased land and buildings, commonly known as the Boone County Fairgrounds and recently re-named as the *Central Missouri Event Center- Home of the Boone County Fair*, in 1998 from the Fair Board, Inc. and Agriculture and Mechanical

Society, relieving the sellers of significant debt on the facilities. The County Commission leased the property back to the sellers under a month-to-month lease arrangement with the intent of developing and implementing a long-term management plan. Under the terms of the month-to-month lease, no lease payment was made to the County and the lessee was responsible for maintenance and repair. Operations of the Fairground continued under this month-to-month arrangement until September 30, 2011, with significant accumulation of deferred maintenance. Effective October 1, 2011, the County Commission entered into a 3-month “reverse” lease followed by a two-year (FY 2012 and FY 2013) subsidized lease arrangement whereby the County Commission provides an operating subsidy, a utility subsidy, and funding for limited-scope repairs. The primary purpose of the subsidized lease arrangement was to improve operations of the facility and obtain operational data to determine if the facility could be self-supporting and if not, the extent to which a public subsidy would be required in order to continue operations. At this time, it appears that the subsidized lease will be extended through June 30, 2014. Funding for the subsidized lease is provided through operating transfers from the General Fund.

It appears that the year-round event center cannot be self-sustaining, which has been a stated assumption and goal since its acquisition in 1998; however, the General Fund cannot sustain on-going operating subsidies for this non-governmental activity. The County Commission appointed a task force in October 2013 to study the issue and prepare recommendations for the Commission’s consideration. At this time, a plan for operating the facility beyond the July 1, 2014 has not been developed and approved by the Commission; therefore, the FY 2014 budget only includes appropriations for the subsidized lease through June 30, 2014.

Children’s Services Sales Tax and a new Community Services Department. In November 2012, voters approved a permanent one-quarter cent sales tax to fund community children’s services, as outlined in state law (RSMo 210.861); the tax became effective April 1, 2013. The County Commission appointed the nine-member voluntary board, the Boone County Children’s Services Board (BCCSB), in April 2013, and the Board has been meeting regularly since then. The board is responsible for establishing by-laws, policies, and spending allocations. In addition to gathering community input, the BCCSB is developing funding policies reflective of evidence-based approaches with an emphasis on outcomes measurement. At the conclusion of the policy-setting process, the BCCSB will establish appropriations for services. Therefore, at this time the FY 2014 budget includes appropriations for professional and administrative support only and the employees to be part of a newly formed Community Services Department.

Expansion and transfer of 911 and Office of Emergency Management operations from the City of Columbia to Boone County. In April 2013, voters approved a permanent three-eighths cent sales tax to fund improved and expanded 911 and emergency management operations within the county. Previously, these operations were administered by the City of Columbia and funded through the general appropriations of the various user agencies including the City of Columbia, Boone County, the two fire districts, and two local hospitals pursuant to a 1977 intergovernmental agreement. A new facility will be designed and constructed near the Sheriff and Correctional facility and is expected to be completed in 2015-2016; in the interim, operations will continue to be housed in the existing city-owned facility with administrative control of employees to be transitioned to the County effective January 1, 2015.

Deferred equipment and technology replacement. During the recent recession (2008 through 2012), annual appropriations for equipment replacement and technology were reduced. This resulted in accumulated deferred equipment replacement needs, increased equipment down-time, increased maintenance and repair, and operational delays and interruption.

2014 Budgetary Issues and Solutions

As previously noted, the County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities but these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals 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 governmental functions*. Such services include law enforcement services for all unincorporated areas of the County; civil process service for the entire County; operation of the Prosecuting Attorney's Office; operation of the County Jail; operation of the 13th Judicial Circuit Court (state court); operation of the Juvenile Office and the Juvenile Detention Center; 911 and emergency management services; public health; maintenance and retention of land ownership records for the entire county; assessment of all county property for taxing purposes; collection of property taxes for all political subdivisions within the County; voter registration and election activity; and, maintenance of the County's infrastructure network. Over the years, the County Commission has authorized additional services beyond those identified above such as animal control services, on-site waste water management, community/civic services, and economic development; however, the overwhelming majority of county spending is directed toward statutory services.

The following priorities have shaped the FY 2014 budget:

- Fiscal stability for the County's major operating funds
- Funding deferred equipment and technology replacement
- Implementing a new Community Services Department in conjunction with the voter-approved community children's services sales tax (permanent one-quarter cent sales tax)
- Implementing the transition of 911 and Office of Emergency Management operations to Boone County in conjunction with the voter-approved 911/OEM sales tax (permanent three-eighths cent sales tax). Implementation will occur in phases over several years
- Funding election costs
- Funding maintenance and preservation activities for the County's transportation network

- Maintaining competitive employee compensation and benefits and implementing changes needed to comply with the provisions of the Affordable Care Act.

Fiscal Stability:

The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children’s Services Fund, and the 911/Emergency Management Fund. Sales tax is the primary revenue source for each of these funds, comprising more than 52% in the General Fund, 79% in the Road and Bridge Fund, and 100% for the Law Enforcement Services Fund, the Community Children’s Fund, and the 911/Emergency Management Fund. For all funds combined, sales tax revenue accounts for 72% of total revenue. The voter-approved permanent quarter-cent sales tax for the Community Children’s Services fund became effective April 1, 2013 and the voter-approved permanent three-eighths cent sales tax became effective November 1, 2013.

During the recent recession, sales tax revenue declined by 4% in FY 2008 and FY 2009, falling to FY 2005 levels. Sales tax revenue has increased since 2010, but the trend is volatile and uncertain.

Budgetary Impact— The FY 2014 budget assumes a conservative 2.5% growth in sales tax revenue. Additionally, fund balances in the County’s major funds at the end of FY 2014 are budgeted to exceed the minimum level established by policy. This is intended to provide increased fiscal stability in light of continued economic uncertainty. The fund balance in the two new major funds, Community Children’s Services Fund and the 911/Emergency Management Fund, is expected to temporarily increase in FY 2014 due to accumulation of resources during the “start-up” phase. (See discussions below.)

Equipment, Vehicles, and Technology Replacement:

During the recent recession, equipment, vehicle, and technology replacement appropriations were postponed and reduced. The FY 2014 budget includes significant appropriations to replace and upgrade vehicles, equipment, and computer technology. The FY 2013 budget included similar appropriations and the County expects to “catch-up” on deferred replacements by the end of FY 2014.

Budgetary Impact— The FY 2014 budget includes approximately \$2.58 M in fixed asset appropriations, most of which pertains to replacements, consisting of \$738,000 in the General Fund, \$393,000 in the Law Enforcement Services Fund, \$1.06 M in the Road and Bridge Fund, and \$389,000 in nonmajor special revenue funds.

Community Services—A New County Department:

Voter approval of a permanent one-quarter cent sales tax for community children’s services resulted in the formation of a new County department, the Community Services Department. In addition to providing staff support for the Boone County Children’s Services Board (BCCSB), the department will be responsible for administering the County’s community service funding (General Fund), domestic violence funding (special revenue fund), and community health/medical funding derived from the hospital lease agreement (special revenue fund). The initial staffing consists of three personnel: a department director, an administrative assistant, and a program manager.

Budgetary Impact— The FY 2014 budget includes approximately \$233,000 for administrative support (staff and general office operations) for the Community Services Department, with \$166,000 allocated to the Community Children’s Services Fund,

\$37,000 allocated to the Community Health/Medical Fund (hospital lease), and \$30,000 allocated to the General Fund. Previously, the County contracted with the City of Columbia Health and Human Services Department for administration of the General Fund's community services contracts. The annual appropriation to reimburse the City of Columbia for these administrative services (approximately \$20,000) has been eliminated from the FY 2014 budget.

Transition of 911 and Emergency Management to Boone County:

Effective January 1, 2014, the County becomes solely responsible for funding 911 and Emergency Management services in Boone County. Accordingly, beginning in 2014, all operating costs will be paid from the proceeds of the permanent three-eighths cent sales tax. During the transition period from now until operations are fully functional in the new facility, funding will consist of a combination of expenses incurred directly by the County, reimbursement to the City of Columbia for 911 operating costs, and reimbursement to the Boone County Fire Protection District (BCFPD) for emergency management operating costs.

During 2013, the County contracted with Mission Critical Partners, Inc. to assist the County by conducting an overall needs assessment and a facility design needs assessment. They will also assist the County with the competitive selection process for an architect/engineer; provide oversight and support throughout the design process; assist with the competitive bid process for a general contractor and provide oversight and support throughout the construction process; conduct a technology needs assessment, assist with the competitive procurement process, and provide oversight throughout the implementation process.

Budgetary Impact— The FY 2014 budget includes \$3.6 M in annual operating appropriations for direct expenses and reimbursement to the City of Columbia and to the BCFPD. Appropriations for the facility construction and technology equipment will be approved at a later date, upon completion of MCP's assessment. The County intends to issue bonds to pay for facility construction and technology acquisition with the annual debt service to be retired through annual appropriations from the sales tax revenues.

Funding Election Costs:

The County is required to conduct and pay for the costs of an April election (Hospital Board of Trustees), the August primary election, and the November general election. To the extent that other jurisdictions place items on any of these election ballots, they will share in the election costs, which will reduce the County's costs.

Budgetary Impact— The FY 2014 budget includes approximately \$730,000 in general fund appropriations for election costs.

Road and Bridge Infrastructure:

Funding for road and bridge activities is accounted for within the Road and Bridge Fund and comprises approximately 33% of all county spending. The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and

Rehabilitation Program for all asphalt and concrete roadways, bridges and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed twice, with the current authorization in effect through 2018. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales tax. The one-half cent sales tax is expected to generate approximately \$13.38 million in FY 2014. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), only about 55% or \$7.4 million represents net additional revenue to the County.

The County is required to make statutory property tax distributions to the Cities and the Centralia Special Road District (CSR); in addition, the County makes voluntary sales tax distributions to these entities as well.

Budgetary Impact— The FY 2014 budget includes total appropriations of \$18.6 M in the Road and Bridge Fund allocated as follows:

- \$ 2.8 M -- Distributions to Cities and CSR
- \$15.6 M – Infrastructure maintenance and preservation activities, including \$1.06 M for new and replacement equipment
- \$ 0.2 M -- Reimbursement to General Fund for administrative support services (human resources, legal, purchasing, IT support, finance and payroll, etc...)

Salary and Employee Benefits:

The FY 2014 budget includes funding for a 4.5% merit increase, to be awarded at the discretion of each Administrative Authority. In addition, the budget provides funding to increase shift differential pay from \$0.40/hour to \$0.65/hour and to restore funding for the County's 401(a) matching program to its original amount of \$25 per bi-weekly pay period (\$650 per year). The County's 401(a) match was reduced to \$15 per bi-weekly pay period (\$390 per year) in FY 2010 due to declining revenues. For budgeting purposes, the assumed participation rate is reduced from 90% to 80%, to more accurately reflect actual employee participation.

The budget also provides for continued funding of employee benefits at current levels. The County is self-insured for health and dental benefits and the County pays 100% of the cost of premiums for employees; employees pay for optional dependent coverage. The budget includes a premium increase for employer-provided health insurance from \$4,750/year to \$4,987/year, or an annual increase of \$237. Due to favorable expenditure trends realized in the self-insured health benefit fund, this is the first premium increase since 2006. The budget includes a premium increase for employer-provided dental insurance from \$474/year to \$500/year. Employee premiums for optional dependent coverage are increased by the same percentages as the increase in employer premiums.

Budgetary Impact— The budgetary impact of the salary and benefit changes described above is as follows:

- Cost of 4.5% merit increase: \$836,000 to all governmental funds with an additional \$20,000 to internal service funds for a combined total of \$856,000.
 - General Fund: \$582,000
 - Road and Bridge Fund: \$150,000
 - Law Enforcement Services Fund: \$66,000
 - Other funds: \$58,000
- Cost of Shift Differential increase: \$36,000 to the General Fund (Sheriff and Corrections) and an additional \$2,400 to internal service funds (Housekeeping)
- Cost of health and dental insurance premium increases: \$103,000 to all governmental funds with an additional \$3,300 to internal service funds. The cost to the General Fund, Road and Bridge Fund and the Law Enforcement Services Fund is \$71,500, \$18,800, and \$7,800, respectively.
- Cost of restoring 401(a) match: \$67,000 to all governmental funds with an additional \$2,200 to internal service funds. The cost to the General Fund, Road and Bridge Fund, and the Law Enforcement Services Fund is \$46,000, \$12,000, and \$5,100, respectively.

Budget Process and Calendar

Boone County is a first class non-charter county where the County Auditor serves as Budget Officer and its annual budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. The process and deadlines set forth by statute are intended to provide a means for independent elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year; to ensure public access to the budget information and process; to ensure that public hearings are conducted; and, to ensure that the adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

Budget Summary Schedules

The information presented on the following pages shows the relationship between the County's various functional units and its overall financial structure and includes the following:

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

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

Expenditures by Functional Unit and Funding Source: This schedule shows the relationship between budget 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.



2014 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	----- Major Funds -----				
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$ 3,171,100	1,389,220	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	13,380,000	13,805,000	3,341,500	6,560,000	9,532,500
Franchise Taxes	136,000	-	-	-	-
Licenses and Permits	413,512	7,980	-	-	-
Intergovernmental	1,913,867	1,426,300	9,978	-	-
Charges for Services	4,034,545	250,840	-	-	-
Fines and Forfeitures	10,000	-	-	-	-
Interest	58,622	35,780	9,250	-	-
Hospital Lease	1,816,600	-	-	-	-
Other	510,321	13,000	-	-	-
Total Revenues	25,444,567	16,928,120	3,360,728	6,560,000	9,532,500
Other Financing Sources					
Transfer In from other funds	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,100	140,950	34,000	-	-
Total Other Financing Sources	5,100	140,950	34,000	-	-
Fund Balance Used for Operations	1,761,343	2,016,278	50,897	-	-
TOTAL FINANCIAL SOURCES	\$ 27,211,010	19,085,348	3,445,625	6,560,000	9,532,500
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 16,083,987	4,081,897	2,397,013	138,397	473,064
Materials & Supplies	1,348,351	2,459,701	114,783	1,400	-
Dues Travel & Training	246,704	45,347	26,935	2,340	-
Utilities	533,942	106,365	68,686	4,310	-
Vehicle Expense	532,657	758,365	475	200	-
Equip & Bldg Maintenance	375,621	307,247	82,344	740	-
Contractual Services	3,420,357	10,005,881	310,160	10,450	2,886,778
Debt Service (Principal and Interest)	379,113	-	-	-	-
Emergency	750,000	250,000	25,000	-	-
Other	2,882,398	7,275	27,350	200	251,000
Fixed Asset Additions	547,880	1,063,270	392,879	8,710	-
Total Expenditures	27,101,010	19,085,348	3,445,625	166,747	3,610,842
Other Financing Uses					
Transfer Out to other funds	110,000	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	110,000	-	-	-	-
TOTAL FINANCIAL USES	\$ 27,211,010	19,085,348	3,445,625	166,747	3,610,842
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 11,811,221	9,880,353	2,142,676	4,805,798	2,250,652
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(1,761,343)	(2,016,278)	(50,897)	6,393,253	5,921,658
FUND BALANCE (GAAP), end of year	10,049,878	7,864,075	2,091,779	11,199,051	8,172,310
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(47,296)	(1,979,287)	(1,213,301)	-	-
NET FUND BALANCE, end of year	\$ 10,002,582	5,884,788	878,478	11,199,051	8,172,310
Net Fund Balance as a percent of expenditures	36.91%	30.83%	25.50%		

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	4,560,320	-	-	4,560,320
156,084	156,084	-	-	156,084
1,900	46,620,900	-	-	46,620,900
-	136,000	-	-	136,000
138,180	559,672	-	-	559,672
288,350	3,638,495	-	-	3,638,495
1,800,256	6,085,641	4,336,975	-	10,422,616
-	10,000	-	-	10,000
22,155	125,807	27,905	634	154,346
517,700	2,334,300	-	-	2,334,300
75,525	598,846	22,031	-	620,877
3,000,150	64,826,065	4,386,911	634	69,213,610
150,000	150,000	-	-	150,000
-	-	-	-	-
-	180,050	4,500	-	184,550
150,000	330,050	4,500	-	334,550
468,185	4,296,703	1,056,595	2,226	5,355,524
3,618,335	69,452,818	5,448,006	2,860	74,903,684
1,244,123	24,418,481	618,900	-	25,037,381
131,553	4,055,788	62,977	-	4,118,765
134,305	455,631	660	-	456,291
11,818	725,121	429,058	-	1,154,179
12,798	1,304,495	16,324	-	1,320,819
31,777	797,729	172,143	-	969,872
818,858	17,452,484	3,935,116	2,860	21,390,460
270,965	650,078	-	-	650,078
12,000	1,037,000	12,100	-	1,049,100
528,503	3,696,726	97,428	-	3,794,154
381,635	2,394,374	103,300	-	2,497,674
3,578,335	56,987,907	5,448,006	2,860	62,438,773
40,000	150,000	-	-	150,000
-	-	-	-	-
40,000	150,000	-	-	150,000
3,618,335	57,137,907	5,448,006	2,860	62,588,773
8,494,525	39,385,225	4,680,096	112,063	44,177,384
(601,106)	(601,106)	-	-	(601,106)
597,746	597,746	-	-	597,746
(468,185) *	8,018,208 *	(1,056,595)	(2,226)	6,959,387 *
8,022,980	47,400,073	3,623,501	109,837	59,156,391
(1,335,684)	(4,575,568)	-	(37,471)	(4,613,039)
6,687,296	42,824,505	3,623,501	72,366	46,520,372

2014 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	\$ 5,498,554	\$ 553,389	\$ 209,905	\$ 90,510	\$ 20,338
Public Safety & Judicial - Courts	1,905,830	181,839	63,925	136,151	24,495
Public Safety & Judicial - Sheriff/Corrections	8,740,803	787,134	76,376	327,459	440,682
Public Safety & Judicial - Prosecuting Attorney	2,319,325	48,745	26,223	26,087	8,750
Public Safety & Judicial - 911 & Emergency Management	473,064	2,320	17,380	-	-
Public Safety & Judicial - Other	357,180	4,675	2,625	23,973	16,600
Environment, Protective Inspection & Infrastructure	4,932,393	2,473,236	55,697	114,405	791,130
Community Health & Public Services	191,332	2,100	3,500	6,440	2,500
Other	-	2,350	-	96	-
Total	\$ 24,418,481	\$ 4,055,788	\$ 455,631	\$ 725,121	\$ 1,304,495

* 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 with the internal service charge, "Building Use Charge", included in Contractual Services.

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.

(continued)

Equip & Bldg Maintenance	Contractual Services **	Debt Service (Principal & Interest)	Emergency & Other	Fixed Asset Additions	Total Expenditures	Other Financing Uses	Combined Total
\$ 224,309	\$ 2,034,259	\$ 379,113	\$ 2,022,307	\$ 531,298	\$ 11,563,982	\$ 110,000	\$ 11,673,982
50,787	1,104,226	-	270,210	72,902	3,810,365	-	3,810,365
167,198	455,261	-	354,844	563,578	11,913,335	40,000	11,953,335
12,868	182,413	-	41,907	11,220	2,677,538	-	2,677,538
-	2,886,778	-	251,150	-	3,630,692	-	3,630,692
800	257,599	-	50,600	-	714,052	-	714,052
314,107	10,132,889	-	261,875	1,131,320	20,207,052	-	20,207,052
1,100	233,006	-	1,371,411	34,056	1,845,445	-	1,845,445
26,560	166,053	270,965	109,422	50,000	625,446	-	625,446
<u>\$ 797,729</u>	<u>\$ 17,452,484</u>	<u>\$ 650,078</u>	<u>\$ 4,733,726</u>	<u>\$ 2,394,374</u>	<u>\$ 56,987,907</u>	<u>\$ 150,000</u>	<u>\$ 57,137,907</u>

** In addition to regular contractual services, this category also includes "Building Use Charge", an internal service charge consisting of facilities maintenance, housekeeping, building utilities, and capital repair and replacement.

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 and cost center.

2014 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

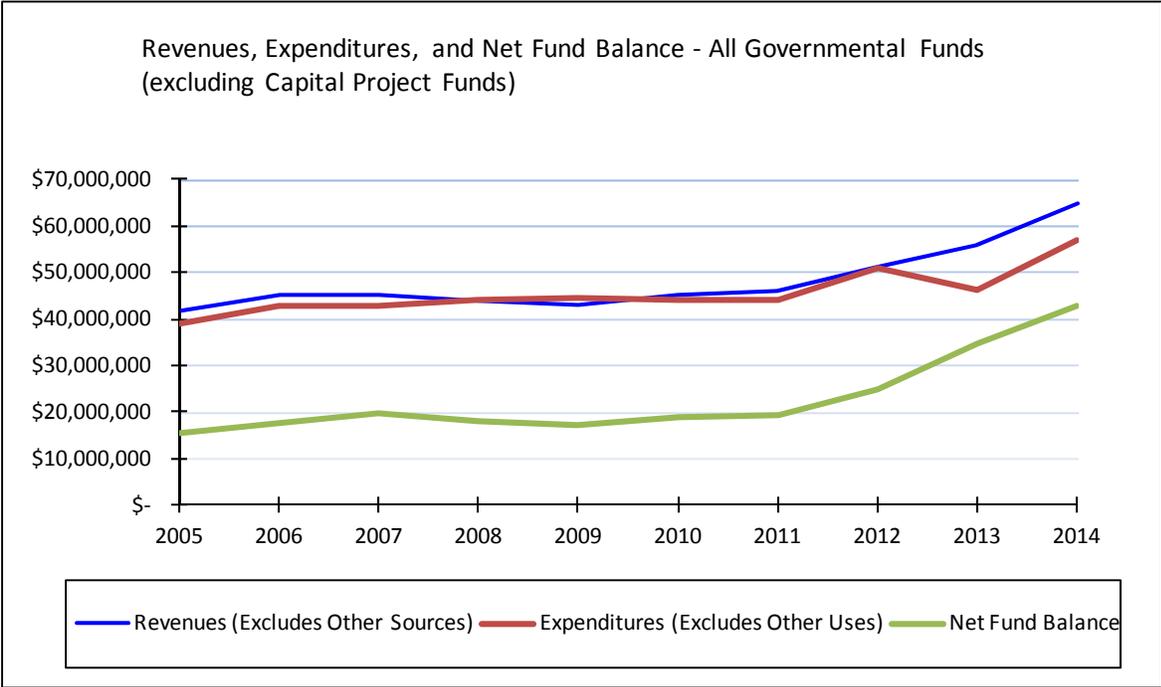
		Major Funds							
Function Name	Dept.	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	Total Governmental Funds
General	1110	Auditor	\$ 401,429	-	-	-	-	-	401,429
Government Operations	1115	Human Resources	260,142	-	-	-	-	-	260,142
	1118	Purchasing	251,122	-	-	-	-	-	251,122
	1121	County Commission	488,197	-	-	-	-	-	488,197
	1122	County Association Dues	37,543	-	-	-	-	-	37,543
	1123	Emergency & Contingency	838,735	-	-	-	-	-	838,735
	1125	Centralia Office	10,314	-	-	-	-	-	10,314
	1126	County Counselor Office	274,275	-	-	-	-	-	274,275
	1131	County Clerk	238,853	-	-	-	-	-	238,853
	1132	Election and Registration	490,807	-	-	-	-	-	490,807
	2300	Election Services	-	-	-	-	-	178,800	178,800
	2311	Election Reform Payments Grant	-	-	-	-	-	22,500	22,500
	1133	Election Activities	729,500	-	-	-	-	-	729,500
	1140	Treasurer	274,715	-	-	-	-	-	274,715
	1150	Collector	524,704	-	-	-	-	-	524,704
	2110	Collector Tax Maint Activity	-	-	-	-	-	198,787	198,787
	1160	Recorder	527,016	-	-	-	-	-	527,016
	2800	Record Storage & Preservation	-	-	-	-	-	461,290	461,290
	1170	Information Technology	1,845,614	-	-	-	-	-	1,845,614
	1175	GIS - Consortium	4,642	-	-	-	-	-	4,642
	1176	GIS - County	178,618	-	-	-	-	-	178,618
	1190	Non-Departmental	670,229	-	-	-	-	-	670,229
	1191	Insurance & Safety	516,245	-	-	-	-	-	516,245
	1192	Employee Benefits	63,961	-	-	-	-	-	63,961
	1194	Mail Services	408,343	-	-	-	-	-	408,343
	1195	Insurance Claim Activity	50,000	-	-	-	-	-	50,000
	1196	Records Management Services	31,758	-	-	-	-	-	31,758
	2010	Assessment	-	-	-	-	-	1,585,843	1,585,843
		Sub-Total	9,116,762	-	-	-	-	2,447,220	11,563,982
Public Safety & Judicial-Courts	1210	Circuit Court Services	1,507,156	-	-	-	-	-	1,507,156
	1221	Circuit Clerk	515,496	-	-	-	-	-	515,496
	1230	Jury Services & Court Costs	230,067	-	-	-	-	-	230,067
	1241	Juvenile Office	437,584	-	-	-	-	-	437,584
	1242	Juvenile Justice Center	378,004	-	-	-	-	-	378,004
	1243	Juvenile Justice Grants	169,489	-	-	-	-	-	169,489
	2820	Family Service & Justice	-	-	-	-	-	31,900	31,900
	2830	Circuit Drug Court	-	-	-	-	-	99,345	99,345
	2831	Veterans Court	-	-	-	-	-	86,062	86,062
	2850	Administration of Justice	-	-	-	-	-	17,600	17,600
	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	334,307	-	-	-	334,307
	2907	Information System-Court Only	-	-	3,355	-	-	-	3,355
		Sub-Total	3,237,796	-	337,662	-	-	234,907	3,810,365
Public Safety & Judicial-Sheriff & Corrections	1251	Sheriff	4,396,481	-	-	-	-	-	4,396,481
	1253	Internet Crimes Task Force	61,157	-	-	-	-	-	61,157
	1255	Corrections	4,308,733	-	-	-	-	-	4,308,733
	1256	Sheriff/Corrections HK/Maintenance	240,713	-	-	-	-	-	240,713
	2501	SD Forfeiture - Dept of Justice	-	-	-	-	-	7,948	7,948
	2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	6,434	6,434
	2510	Sheriff Training	-	-	-	-	-	28,200	28,200
	2522	DARE Program	-	-	-	-	-	1,000	1,000
	2524	Internet Crimes Tsk Fce - Contribtns	-	-	-	-	-	350	350
	2525	Community Programs	-	-	-	-	-	1,200	1,200
	2540	Sheriff Civil Charges	-	-	-	-	-	11,162	11,162
	2550	Sheriff Revolving Fund	-	-	-	-	-	37,204	37,204
	2560	Inmate Security Fund Activity	-	-	-	-	-	75,000	75,000
	2901	Sheriff-Law Enf Sls Tax	-	-	1,800,062	-	-	-	1,800,062
	2902	Corrections - Law Enf Sls Tax	-	-	742,691	-	-	-	742,691
	2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
		Sub-Total	\$ 9,007,084	-	2,737,753	-	-	168,498	11,913,335

		Major Funds							
Function Name	Dept.	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	Total Governmental Funds
Public Safety & Judicial-Prosecuting Attorney	1261	Prosecuting Attorney	\$ 1,771,988	-	-	-	-	-	1,771,988
	1262	Victim Witness	211,586	-	-	-	-	-	211,586
	1263	IV-D	227,284	-	-	-	-	-	227,284
	1264	PA Retirement	7,752	-	-	-	-	-	7,752
	2600	PA Training	-	-	-	-	-	5,385	5,385
	2610	PA Tax Collections	-	-	-	-	-	91,791	91,791
	2620	PA Contingency	-	-	-	-	-	20,000	20,000
	2630	PA Bad Check Collections	-	-	-	-	-	14,600	14,600
	2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
	2650	PA Admin Handling	-	-	-	-	-	17,500	17,500
	2903	PA - Law Enf Sales Tax	-	-	306,577	-	-	-	306,577
		Sub-Total	2,218,610	-	306,577	-	-	152,351	2,677,538
Public Safety & Judicial-911 & Emergency Management	2101	LEPC_CERF Grant	-	-	-	-	-	19,850	19,850
	2701	E911/Joint Communications	-	-	-	-	3,359,842	-	3,359,842
	2702	Emergency Management Operations	-	-	-	-	251,000	-	251,000
		Sub-Total	-	-	-	-	3,610,842	19,850	3,630,692
Public Safety & Judicial-Other	1200	Public Administrator	404,618	-	-	-	-	-	404,618
	1280	Medical Examiner	200,776	-	-	-	-	-	200,776
	1285	District Defender	45,025	-	-	-	-	-	45,025
	2900	Law Enf Sales Tax Revenue	-	-	25,600	-	-	-	25,600
	2905	Judicial Info Sys-Law Enf SIs Tax	-	-	38,033	-	-	-	38,033
		Sub-Total	650,419	-	63,633	-	-	-	714,052
Environment, Protective Inspection & Infrastructure	1340	NID Administration	7,000	-	-	-	-	-	7,000
	1360	Solid Waste Recycling	78,125	-	-	-	-	-	78,125
	1370	BC Reg Sewer Dist Mgmt Service	4,752	-	-	-	-	-	4,752
	1710	Planning and Zoning	354,893	-	-	-	-	-	354,893
	1720	Building Codes	484,558	-	-	-	-	-	484,558
	1725	Stormwater Administration	167,887	-	-	-	-	-	167,887
	2040	Public Works-R&B Maintenance	-	8,160,492	-	-	-	-	8,160,492
	2041	Pavement Preservation	-	4,550,000	-	-	-	-	4,550,000
	2045	Public Works-Design & Construction	-	3,157,023	-	-	-	-	3,157,023
	2046	Stormwater Administration	-	68,228	-	-	-	-	68,228
	2048	PW - Insurance Claim Activity	-	40,000	-	-	-	-	40,000
	2049	PW - Administration	-	3,109,605	-	-	-	-	3,109,605
	2140	DNR 319 Urban Retro Fit Grant	-	-	-	-	-	24,489	24,489
		Sub-Total	1,097,215	19,085,348	-	-	-	24,489	20,207,052
Community Health & Public Services	1410	Community Health	1,064,677	-	-	-	-	-	1,064,677
	1420	Social Services	128,585	-	-	-	-	-	128,585
	1430	Community Services	127,260	-	-	-	-	-	127,260
	1730	Animal Control	222,076	-	-	-	-	-	222,076
	1740	On-Site Waste Water	69,867	-	-	-	-	-	69,867
	2030	Domestic Violence	-	-	-	-	-	29,222	29,222
	2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	37,011	37,011
	2160	Community Children Services	-	-	-	166,747	-	-	166,747
	Sub-Total	1,612,465	-	-	166,747	-	66,233	1,845,445	
Other	1510	Economic Support	53,000	-	-	-	-	-	53,000
	1610	Parks and Recreation	107,659	-	-	-	-	-	107,659
	2120	Fairground Maintenance	-	-	-	-	-	187,400	187,400
	3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	-	-	104,698	104,698
	3860	2006A Series GO Bonds - Road NID	-	-	-	-	-	22,690	22,690
	3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	71,258	71,258
	3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,950	10,950
	3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,506	10,506
	3900	2011A GO Bonds - Road NID	-	-	-	-	-	52,175	52,175
	3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	5,110	5,110
		Sub-Total	\$ 160,659	-	-	-	-	464,787	625,446
	Total Expenditures	27,101,010	19,085,348	3,445,625	166,747	3,610,842	3,578,335	56,987,907	
	Other Financing Uses	110,000	-	-	-	-	40,000	150,000	
	Grand Total	\$ 27,211,010	19,085,348	3,445,625	166,747	3,610,842	3,618,335	57,137,907	

Revenue and Expenditure Trends

The graph below illustrates the growth in revenues and expenditures as well as changes in net fund balance levels over the past 10 years. Each of these elements is discussed in detail in the following sections. The significant increase in revenues and fund balance is attributable to the two new permanent sales tax levies approved by voters (Children’s Services and 911/Emergency Management). For both of these, revenues will be collected by the County in FY 2013 (partial year) and FY 2014 (full year); however, the spending plans are not fully formed such that the revenues will exceed expenditures and result in a temporary increase in fund balance. These resources will be available for appropriation in subsequent years.

The projected decrease in expenditures in FY 2013 is primarily attributable to budgetary savings within the Road and Bridge Fund and within the various law enforcement and judicial budgets, which is discussed in greater detail below.



Revenue Assumptions and Projections

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

The FY 2014 revenue projection, taken as a whole for all governmental funds, reflects a 20% increase compared to the FY 2013 budget. This significant increase is primarily attributable to two new voter-approved sales taxes which were implemented in April and November 2013. The new sales taxes are legally restricted for community children’s service and 911/Emergency Management Operations and are accounted for within separate special revenue funds. Excluding the impact of these new sales taxes, overall revenues would reflect 4% growth, primarily due to increases in charges for services and annual growth in sales tax revenues to the General Fund, Road and Bridge Fund, and the Law Enforcement Services Fund.

A three-year comparison of revenues by source for all governmental funds is presented below; however, the *Appendix* section of this document provides a ten-year history of revenue trends. The following discussion describes the major sources of revenue for the County's combined governmental funds and identifies 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	2012 (Actual)	2013 (Budget)	2013 (Estimated)	2014 (Budget)	% Change 14 Budget over 13 Budget	% of Total for 2014
Property Taxes	\$ 4,471,097	4,570,340	4,568,800	4,560,320	0%	7.0%
Assessments	308,739	164,847	235,461	156,084	-5%	0.2%
Sales Taxes	29,054,019	35,579,400	37,165,000	46,620,900	31%	71.9%
Franchise Taxes	138,977	138,200	138,000	136,000	-2%	0.2%
Licenses and Permits	473,460	474,655	606,278	559,672	18%	0.9%
Intergovernmental	4,945,333	4,453,744	4,027,771	3,638,495	-18%	5.6%
Charges for Services	7,157,934	5,454,893	6,067,395	6,085,641	12%	9.4%
Fines and Forfeitures	41,687	10,000	10,155	10,000	0%	0.0%
Interest	131,294	127,266	88,151	125,807	-1%	0.2%
Hospital Lease	3,754,294	2,300,000	2,293,068	2,334,300	1%	3.6%
Other*	617,208	606,206	712,292	598,846	-1%	0.9%
Total Revenues	\$ 51,094,042	53,879,551	55,912,371	64,826,065	20%	100.0%

*Other includes lease revenue, proceeds from sale of county assets, and other miscellaneous revenue.

Property Tax (7.0% of total revenue)

Property tax comprises a relatively small portion of the County's overall revenues. This is the result of statutory and voluntary property tax roll-backs described below.

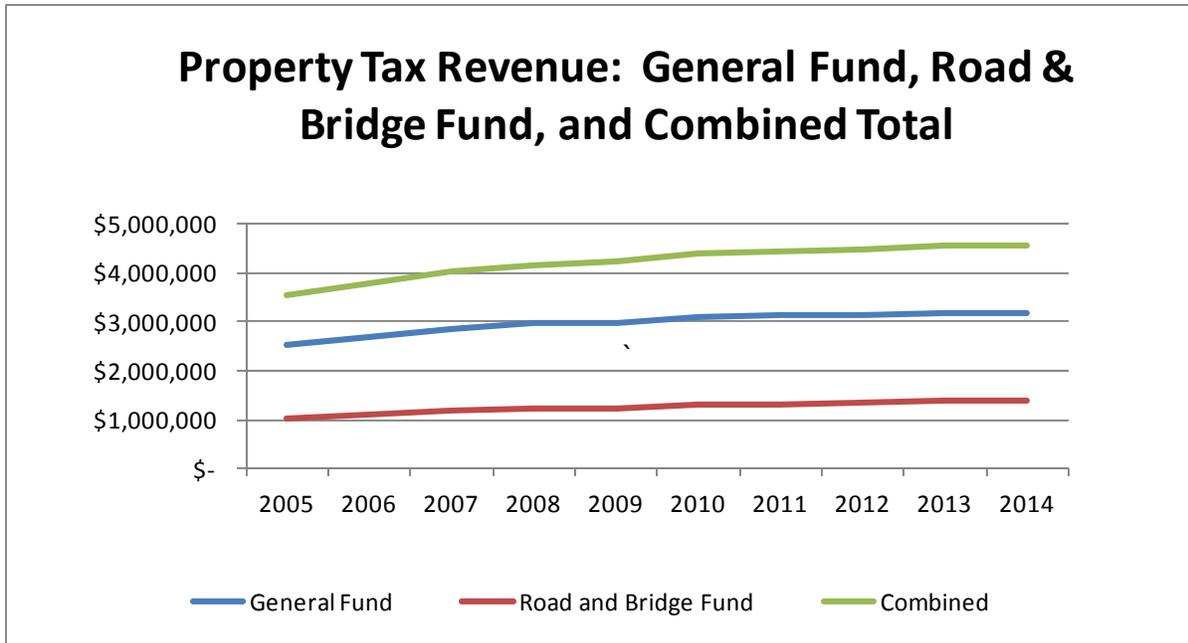
Assessed valuation grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions, although annual growth has slowed substantially in the last several years. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County currently exceeds \$2.4 billion. The FY 2014 Budget assumes a 2% growth in assessed valuation for real property and a 10% decline in assessed valuation for personal property resulting from a statutory change regarding the valuation of vehicles.

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its General Fund property tax as a result of the 1979 voter-approved permanent one-half cent sales tax. The budget assumes no change in property tax rates for FY 2014 which includes the following:

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

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

The chart below illustrates the stability of this revenue source as well as the relatively flat growth experienced the last several years.



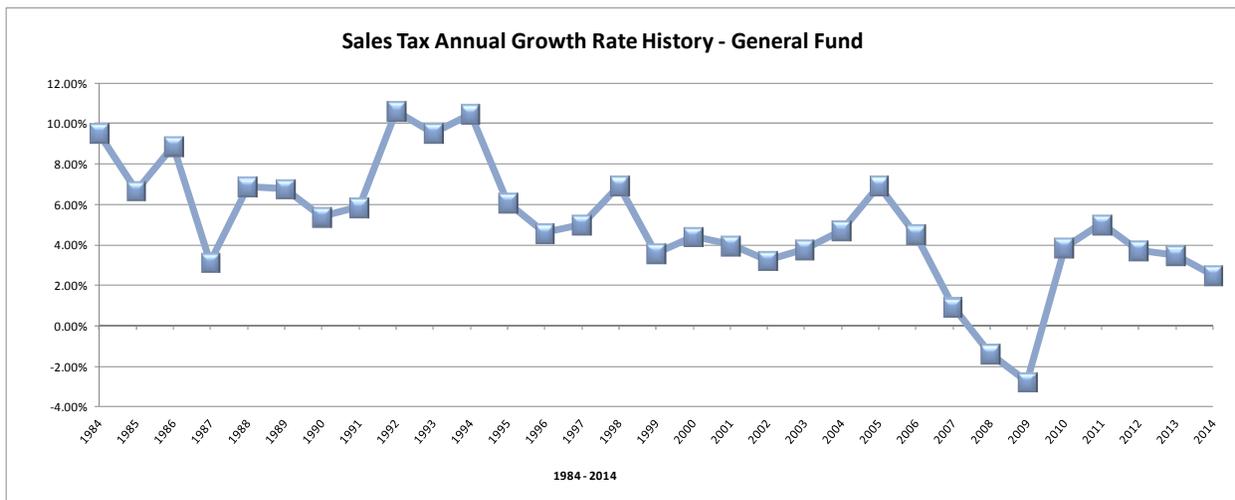
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments. For further information on the County’s debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information* tab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

Assessments (0.2% of total revenue)

Special assessment revenue is received from property owners pursuant to the Neighborhood Improvement District (NID) program and is accounted for as revenue to the applicable debt service funds and used to meet scheduled principal and interest payments for county-issued general obligation debt. The special assessment revenue provides 100% of the debt service requirements for the bonds issued in conjunction with the NID program. The amount of Assessment revenue in any given year is influenced by such things as number of pay-offs in full, number of annual assessments levied, and the number of NID projects completed and assessments ordered.

Sales Tax (71.9% of total revenue)

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



Annual growth rates have typically ranged between 3% and 5%, but have been as high as 11% and have fallen as low as -3.0%. As illustrated above, the recent decline in sales tax growth rate is one of the sharpest ever experienced by the County and the first time ever to experience declining revenue. The County had two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The expected growth rate for FY 2013 is 3.5% and the FY 2014 budget assumes 2.5% growth.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$13.38 million in 2014, which represents more than 53% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. This sales tax is expected to generate \$13.38 million in 2014, which represents approximately 79% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period. It was renewed for 10 years (through 2008) and was recently renewed again for another 10-year period (expiring in 2018). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

Constitutionally determined portion of the state's motor vehicle sales tax (Road and Bridge Fund). This tax is expected to generate \$425,000 in 2014. This revenue source declined significantly in 2008 and has increased modestly since. It is still well below the FY 2006 amount of \$510,000.

Two percent tax applied to local land line phone tariffs. This tax is expected to generate \$232,000 in 2013, which represents the sole source of revenue for the Enhanced 911 Fund. This revenue has been in general decline since peaking at \$289,000 in 2002, largely because the 2% sales tax does not apply to cellular lines. As citizens replace land lines with cellular lines, this revenue will continue to decline. Legislative remedies are under discussion. ***The County Commission set this tax rate at 0% effective FY 2014 as a result of voter approval of the three-eighths cent sales tax for 911/Emergency Management Operations.***

One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.34 million in 2014, which represents the sole source of

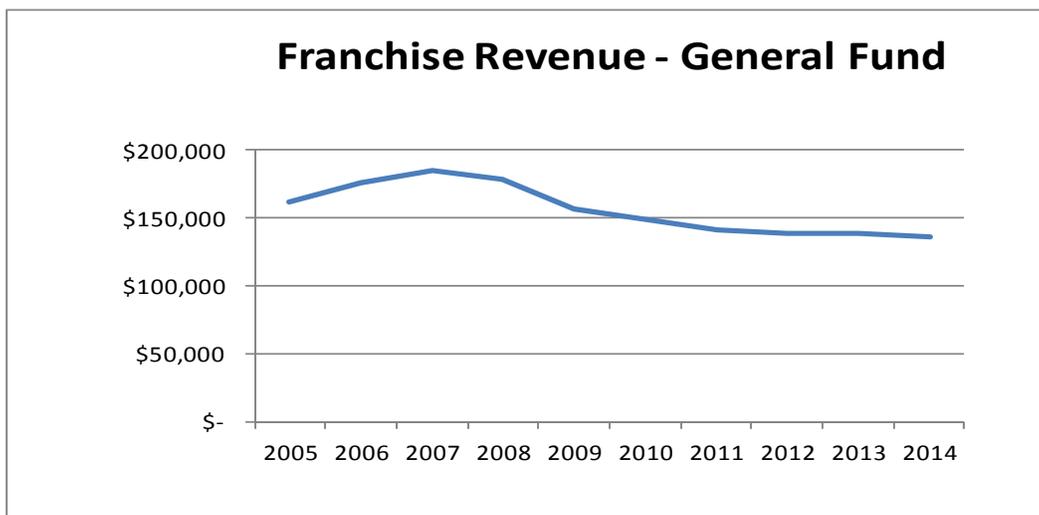
revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

One-quarter cent permanent community children’s services sales tax. This sales tax was approved by voters in November 2012 and became effective April 1, 2013. The tax is expected to generate \$4.8 million for the FY 2013 partial year and to generate \$6.56 million in FY 2014. It is the sole source of revenue for the Community Children’s Services Fund.

Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective November 1, 2013. The tax is expected to generate \$2.3 million for the FY 2013 partial year and to generate \$9.5 million in FY 2014.

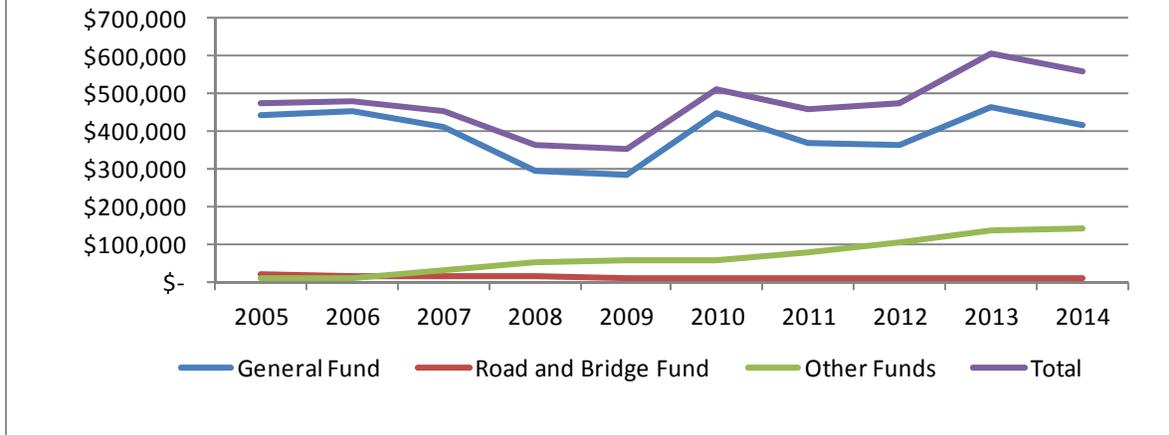
Franchise Taxes and Licenses/Permit Revenue (1.1% of total revenue)

Franchise Tax revenue has been declining since 2007. The decrease appears to be the result of declining gross revenues subject to the franchise tax. 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.

Permit Revenue - General Fund, Road and Bridge Fund, Other Funds, and Combined Total



The County collects fees for building permits, on-site waste water systems, and food-handling licenses within the General Fund. The significant increase in FY 2010 was due to implementation of a food handling permit fee combined with a one-year spike in building permit revenue associated with construction of a new high school. The FY 2013 increase is primarily attributable to fee schedule increases for building permits, food handling licenses, on-site waste water system permits as well as increased building permit volume. The County Commission intends to recover 50% of the operating costs of these programs through permit fees; however, the current fee structure is well below this target. The fee increases required to achieve a 50% cost recovery rate are significant and will be implemented over several years.

Conceal-and-carry weapon permits were authorized by the state legislature in FY 2004; this revenue, which consists of new and renewal permits, is accounted for within the Sheriff Revolving Fund. Right-of-way permit revenue is accounted for within the Road and Bridge Fund.

Intergovernmental Revenues (5.6% of total revenue)

The County receives substantial revenues from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues. Overall, this revenue category reflects a 18% reduction from the prior year due to a combination of factors, with the most significant being the end of stormwater grant.

The FY 2014 Budget includes amounts for grants that have been awarded to the County, but only for the current award period; the budget does not assume renewal or extension. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

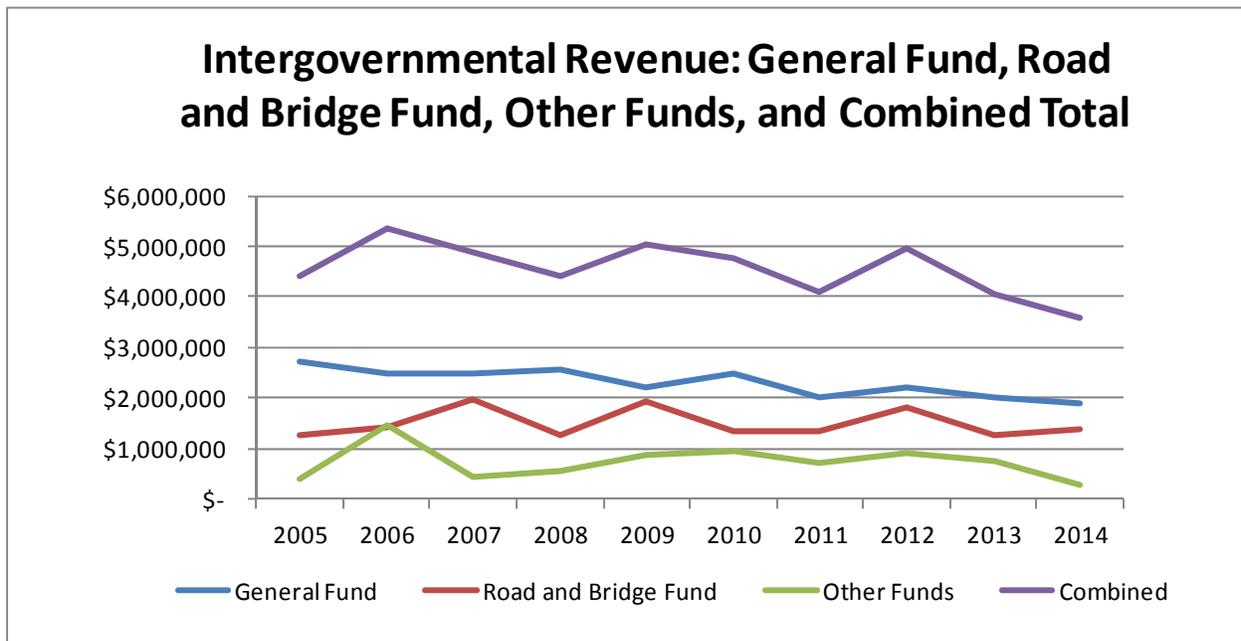
The county receives a prisoner per diem reimbursement from the state when inmates held at the county jail are ultimately sentenced to the Missouri Department of Corrections. Other state reimbursements include a daily per diem reimbursement for juveniles held in the detention center; reimbursement for prisoner extradition; and state reimbursement of property assessment activities. Over the past several years, the state has reduced all of these reimbursements, resulting in revenue reductions of approximately \$370,000. The state administers its federally-funded Child Support Enforcement Program, in part,

through contracts with local Prosecuting Attorneys' offices. Effective January 1, 2013, the state reduced the funding for its contract with Boone County by more than 40%; County appropriations were reduced accordingly and the reduced funding level is reflected in the FY 2014 budget.

The County also receives County Aid Road Trust (CART) revenues that represent Boone County's proportionate share of the statewide gasoline tax. The tax is earmarked for road maintenance and is shared by the state, cities, and counties pursuant to a constitutional formula. The revenues are derived from a per-gallon tax that does not change with fuel prices. Instead, revenues to the County increase only with increases in consumption. Higher fuel prices tend to reduce consumption, which in turn, reduces county revenue. The FY 2014 revenue estimate assumes no growth in CART revenues.

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

- 2006- federal HAVA (Help Americans Vote Act) election equipment funds;
- 2007- federal disaster funds;
- 2009- federal transportation funds received for a bridge replacement project;
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project

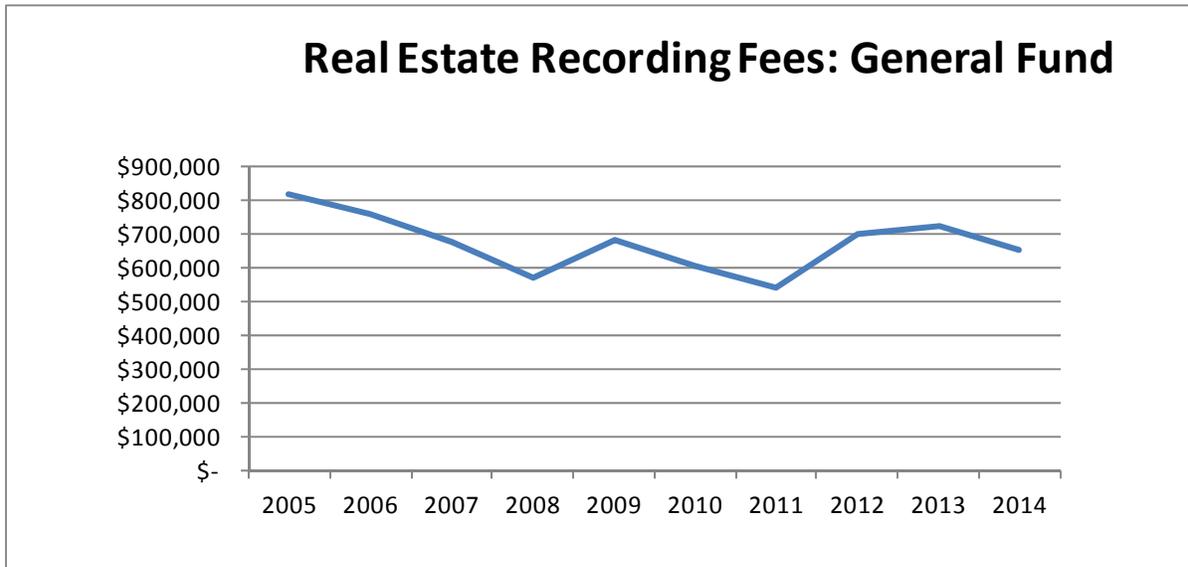


Charges for Services (9.4% of total revenue)

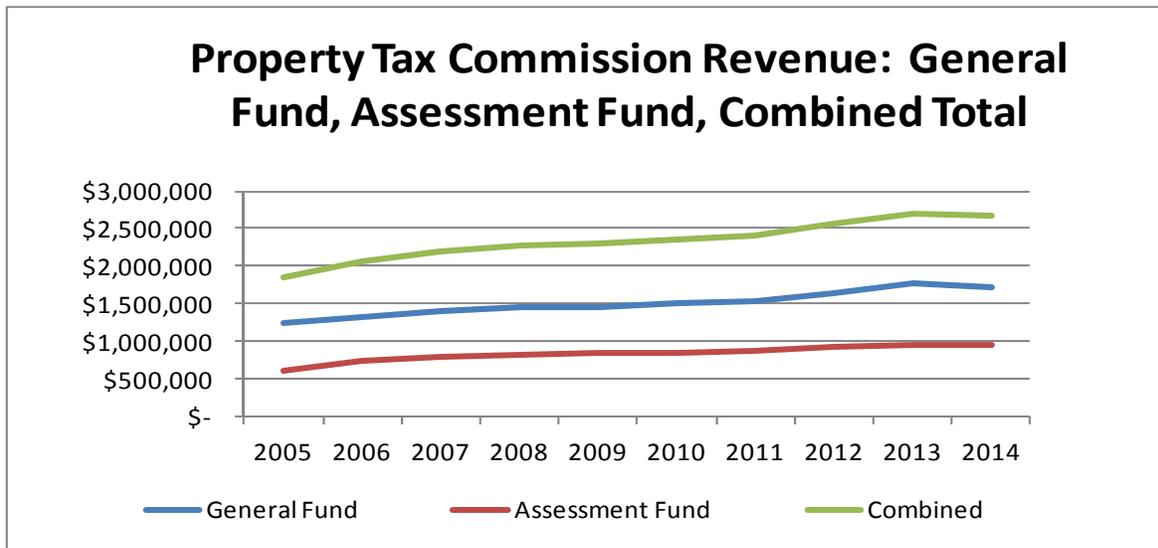
Charges for Services revenues for FY 2013 are expected to exceed the original budget estimates. The favorable variances are expected in real estate recording fees (General

Fund) and in property tax commission revenue (General Fund and Assessment Fund); the FY 2014 budget estimates have been adjusted accordingly to reflect current trends.

As illustrated in the chart below, real estate recording fees hit record highs in FY 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year. Estimated recording revenue for FY 2014 is approximately \$650,000.



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

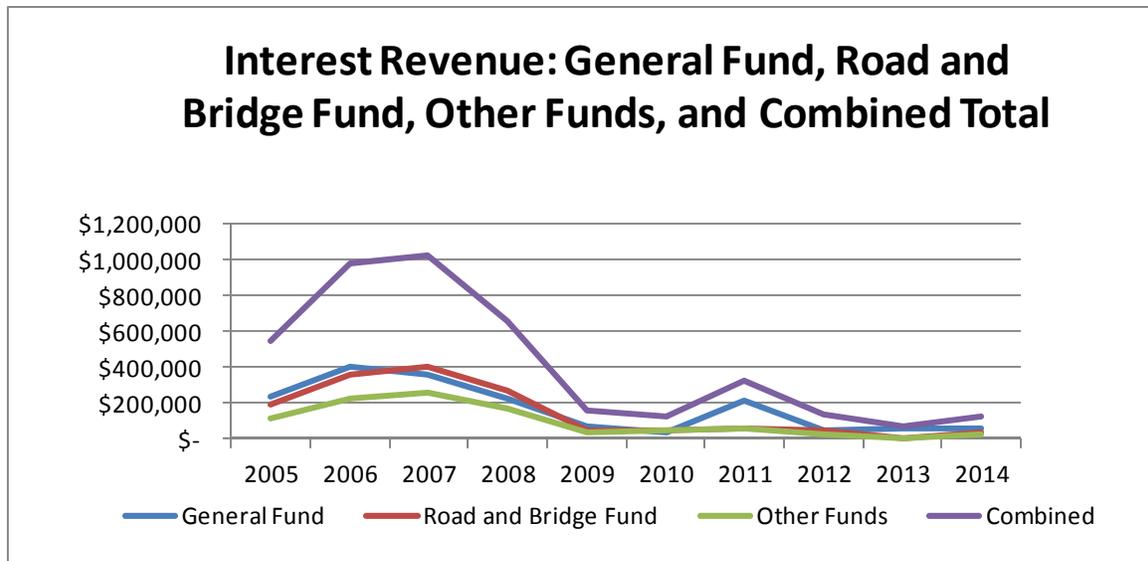


Fines and Forfeitures, Interest, and Other Revenues (1.1% of total revenue)

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

Interest revenue has declined significantly since 2007. In FY 2014, the County expects to earn approximately \$126,000 interest income on all governmental funds combined. This

compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the graph below.



Hospital Lease Revenue (3.6% of total revenue)

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

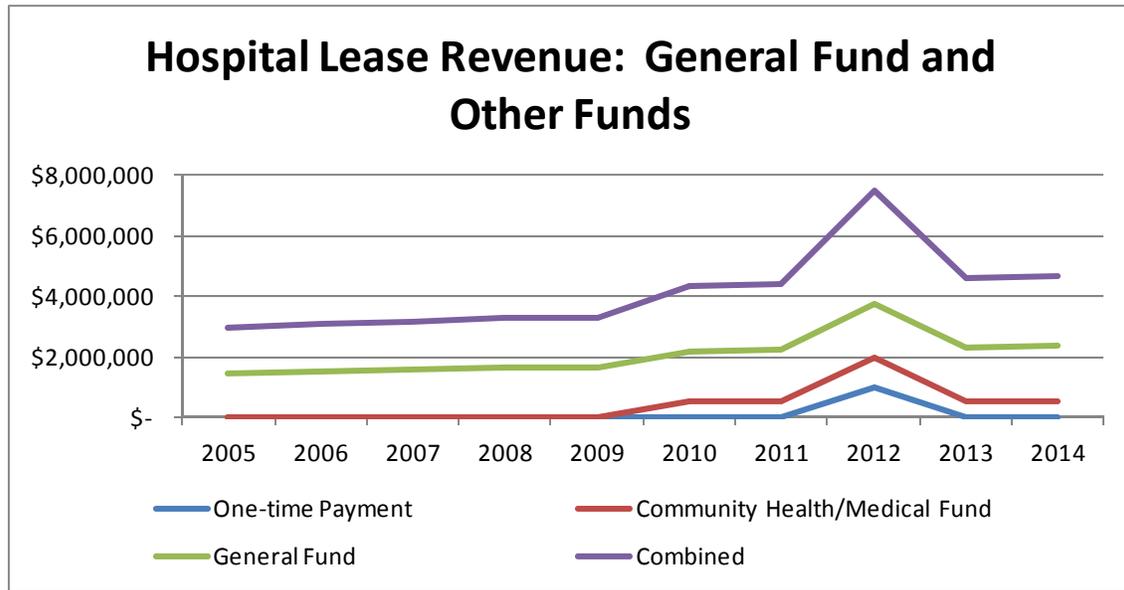
In addition to the lease payments to the Boone Hospital Board of Trustees, the lease agreement requires an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2014 Budget includes estimated lease revenue of \$1.8 million, which assumes 1.8% CPI growth. This revenue is accounted for within the General Fund.

Pursuant to the 2006 and 2012 amendments and beginning in 2010, the County receives an additional \$500,000 each year to be used for community medical or health needs. Originally, the \$500,000 payment to the County was contingent upon availability of a “cash split”; as a result, the lease amount was paid to the County in arrears, after completion of the annual audit and determination of available cash. The 2012 amendment revised the terms of the lease such that the \$500,000 payment is required each year and subject to an annual CPI adjustment. This change resulted in the County receiving, during FY 2012, the arrears payment for FY 2011 and the payment due for FY 2012. Going forward, the County receives the annual payment of \$500,000 each year, subject to CPI adjustment. This revenue is accounted for within a separate special revenue fund. The County Commission is establishing policies and guidelines for budgeting and allocating these revenues; accordingly, no appropriations are included in the budget. These revenues will be administered by the County’s new Community Services Department.

The 2012 amendment also resulted in a one-time payment of \$1.0 million to the County. This revenue was accounted for within the General Fund. One-half of the revenue was appropriated for economic development (a contractual payment to the City of Columbia in

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

The Hospital lease revenue accounts for 3.6% of revenue for all governmental funds and 7.0% of revenue to the General Fund. The chart below illustrates the impact of hospital lease revenue to the county over the past 10 years.



Expenditure Assumptions and Projections

The FY 2014 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$56.9 million, which represents a 9% increase over the prior year’s budget (amended) of \$52 million.

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

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

Expenditures by Function	2012 (Actual)	2013 (Budget)	2013 (Estimated)	2014 (Budget)	14 Budget over 13 Budget	Total for 2014
General Government Operations*	\$ 7,688,936	9,245,695	7,658,938	10,653,571	15%	18.7%
Law Enforcement & Judicial	17,233,333	19,190,021	17,678,660	22,098,282	15%	38.8%
Environment, Protective Inspection & Infrastructure	18,723,259	17,403,451	14,838,816	19,075,732	10%	33.5%
Community Health & Public Services	1,447,056	1,660,422	1,562,193	1,811,389	9%	3.2%
Capital Outlay	2,179,936	3,513,388	3,398,704	2,394,374	-32%	4.2%
Debt Service	2,544,502	656,046	656,045	650,078	-1%	1.1%
Other	873,230	396,369	408,875	304,481	-23%	0.5%
Total Expenditures	50,690,252	52,065,392	46,202,231	56,987,907	9%	100.0%

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

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

When comparing the FY 2014 budget amounts in the table above to the amounts shown in the FY 2014 revenue schedule previously discussed, expenditures are substantially less than total revenue. This is due to the impact of two new voter-approved sales tax levies for Children's Services and 911/Emergency Management whereby the annual operating budget does not yet reflect fully operational activities. The unspent tax revenues will accumulate in each respective special revenue fund and will be available for appropriation in future periods.

Historically, the County spends approximately 92% to 97% of its total annual appropriations for all governmental funds combined. As shown in the expenditure table above, actual spending for FY 2013 is projected at 89% of budget for all governmental funds combined. This is an average for all funds combined; however, the projected spending varies significantly across funds:

- General Fund— FY 2013 projected actual spending is 92% of budget
- Road and Bridge Fund—FY 2012 projected actual spending is 89% of budget
- Law Enforcement Services Fund—FY 2012 projected actual spending is 89% of budget
- All nonmajor special revenue funds—FY 2013 projected actual spending is 70% of budget (note: most of these funds are subject to the statutory budgetary authority of an individual elected official)
- Debt Service Funds—FY 2013 project actual spending is 100% of budget

Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, vacancies and turnover, and management decisions. In addition, due to the statutory restrictions governing County appropriations,

spending variances will **always** be positive as it is not legally permissible for administrative authorities to overspend appropriations.

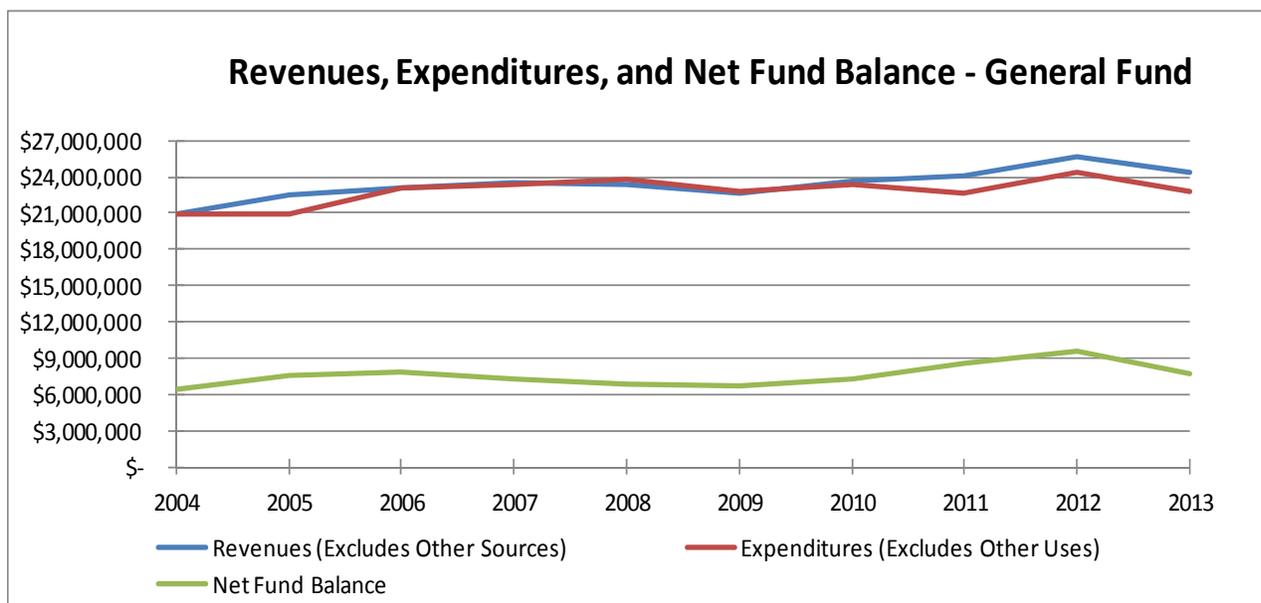
Within the General Fund, additional factors contribute to favorable spending variances such as savings on inmate medical care, out-of facility inmate housing, jury costs, court costs and *guardian ad litem* fees. The County is legally required to provide these services, but the amounts needed in any given year are difficult to predict and are largely uncontrollable by County officials. The County demonstrates its responsibility to fund these statutory duties by including reasonable amounts in the annual budget, even though the amounts are difficult to predict and may vary significantly from year to year.

Within the Road and Bridge Fund, the annual budget includes appropriations for a variety of weather-driven activities; however, in any given year, mild weather conditions will result in favorable spending variances.

Within the Law Enforcement Services Fund, favorable budgetary variances will result when inmate census numbers are low, thereby requiring less spending for out-of-facility inmate housing.

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

The relationship of fund balance resources to annual revenues and expenditures in the General Fund, the County's primary operating fund, is further illustrated in chart below.



All funds are budgeted to be solvent at the end of FY 2014. The projected fund balances for the major funds exceed the minimum level established by County Commission policy.

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

Policy and Administration (18.7% of total expenditures)

The increase in Policy and Administration spending is attributable to increased election costs, salary and benefit increases, and increases in staffing levels for the Auditor's office, Purchasing, Public Administrator, and Information Technology.

Law Enforcement and Judicial (38.8 % of total expenditures)

The significant increase in this area reflects the increased cost to the County for 911/Emergency Management as well as the increased costs associated with salary and benefit increases, and additional staff for the Sheriff's Department and the Prosecuting Attorney.

Environment, Protective Inspection, and Infrastructure (33.5 % of total expenditures)

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of any capital appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The estimated actual expenditures for FY 2013 are projected to be significantly below budget; this is the result of actual cost savings, project scope changes, and re-budgeting one or more projects to the following year. The FY 2014 budgetary increase is primarily attributable to salary and benefit increases as well as the addition of an appropriation for bridge rehabilitation within the County's Infrastructure Preservation & Rehabilitation Program.

Community Health and Public Services (3.2% of total expenditures)

The increase in this area is a result of the County establishing a new Community Services Department to provide administrative support for the Boone County Community Children's Services Board and related community service activities.

Capital Outlay (Fixed Assets) (4.2% of total expenditures)

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

Established replacement schedules have provided a general guideline in developing these appropriations in the past. However, in response to the economic recession, replacement schedules were set aside and funding decisions were based on individual asset condition assessment. Where possible, assets were re-built or repaired in lieu of replacement, resulting in deferred fixed asset replacements. The FY 2013 budget included appropriations to "catch-up" on asset replacements, particularly computer equipment and road and bridge maintenance operation equipment. The FY 2014 budget includes funding to complete this "catch-up".

Debt Service (1.1% of total expenditures)

Debt service expenditures reflect little change over the previous year and consist of \$380,000 to be paid from the General Fund and \$270,000 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 (0.5% of total expenditures)

This category of expenditure includes maintenance of the county-owned portion of the MKT Trail, economic support for Regional Economic Development Inc. (REDI) and the Missouri Show-Me Games. In addition, this category has included expenditures in FY 2012 and FY 2013 associated with the subsidized lease arrangement pertaining to the event center operations at the County-owned fairgrounds. As noted previously, this arrangement has been extended through the end of June 2014. The partial year appropriations account for the reduction in this category.

Changes in Personnel Staffing Levels

The changes in employee staffing levels for FY 2014, which reflect a **net increase of 7.44 FTE**, are summarized below.

General Government Operations: +2.35 FTE

- **Purchasing:** add 1.0 FTE Sr. Buyer and increase .50 FTE Office Specialist position to .75 FTE (General Fund). **Permanent increase of 1.25 FTE.**
- **County Clerk – Elections and Voter Registration Office:** increase part time pool hours by 1,400 hours (+.67 FTE) and decrease Voting Systems Manager position by 500 hours (-.24 FTE)(General Fund). **Increase of .43 FTE.**
- **County Clerk – Elections Activity:** eliminate part-time pool positions (General Fund). **Permanent decrease of .34 FTE.**
- **Treasurer:** increase .63 FTE Office Specialist position to .75 FTE. **Permanent increase of .12 FTE.**
- **Information Technology:** add 1.0 FTE Senior Programmer Analyst (General Fund). **Permanent increase of 1.0 FTE.**
- **Information Technology:** eliminate part-time GIS intern position of 222 hours (General Fund). **Decrease of .11 FTE.**

Public Safety and Judicial - Court: -1.92 FTE

- **Circuit Court and Juvenile Office:** decrease Deputy Court Marshall pool .17 FTE (General Fund); increase .50 Paralegal position to .75 FTE (General Fund);

decrease Program Assistants Pool 1.0 FTE (Law Enforcement Services Fund);
Permanent decrease of .92 FTE.

- **Circuit Court and Juvenile Justice Grants:** adjust various positions to reflect current level of approved grant funding. **Decrease 1.0 FTE.**

Public Safety and Judicial - Sheriff/Corrections: +1.02 FTE

- **Sheriff:** increase two .60 FTE Office Specialist positions to .75 FTE each (General Fund). **Permanent increase of .30 FTE.**
- **Sheriff:** add .50 FTE Office Specialist (General Fund). **Permanent increase of .63 FTE.**
- **Sheriff:** adjust two investigator positions to reflect current level of approved grant funding. **Decrease of 1.16 FTE**
- **Sheriff:** add 1.0 FTE pro-active Detective (General Fund). **Permanent increase of 1.0 FTE.**
- **Corrections:** increase .50 FTE Cook position to .75 FTE (General Fund). **Permanent increase .25 FTE.**

Public Safety and Judicial - Prosecuting Attorney: +1.0 FTE

- **Prosecuting Attorney - Victim Services:** add 1.0 FTE Restitution Assistant position (General Fund). **Permanent increase of 1.0 FTE.**

Public Safety and Judicial - Other: +1.12 FTE

- **Public Administrator:** increase part-time .63 FTE Account Specialist position to .75 FTE; add 1.0 FTE Deputy Public Administrator (General Fund). **Permanent increase of 1.12 FTE.**

Environment Protective Inspection & Infrastructure: -0.13 FTE

- **Road and Bridge Maintenance Operations:** decrease 1.0 FTE Office Administrator to .75 FTE (Road and Bridge Fund). **Permanent decrease of .25 FTE.**
- **Resource Management:** increase .63 FTE Right-of-Way Agent to .75 FTE (Road and Bridge Fund). **Permanent increase of .12 FTE.**

Health and Community Services: +3.0 FTE

- **Community Services Department:** add 1.0 FTE Director, 1.0 FTE Administrative Assistant, and 1.0 FTE Program Manager. Positions funded from Community Children’s Services, Community Health-Medical (hospital lease), and the General Fund. **Permanent increase of 3.0 FTE.**

Internal Service Funds- Facilities Maintenance: +1.0 FTE

- Facilities Maintenance: Add 1.0 FTE Maintenance Technician (Facilities and Grounds Fund). **Permanent increase of 1.0 FTE.**

In addition to the approved positions listed above, an amount has been included in the Facilities Maintenance budget (Contingency appropriation) for an additional Office Specialist. The County Commission intends to complete further review before authorizing release of the Contingency appropriation.

Capital Improvement Projects

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

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

Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities of a particular 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 statute; however, for budgeting purposes, portions of fund balance have been set aside for certain specific projects and these amounts need to be excluded for purposes of setting 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 FY 2014 for the County's major funds, nonmajor funds, and all governmental funds (except capital project funds) taken as a whole. The County Commission has established a minimum fund balance of two-month's expenditures (or 17%) for the major funds. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement.

Projected Net Fund Balances at December 31, 2014

	-----Major Funds-----							All Governmental Funds
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds		
Projected Fund Balance 12/31	\$ 10,049,878	7,864,075	2,091,779	11,199,051	8,172,310	8,022,980	47,400,073	
Less: Fund Balance Unavailable for Appropriation	(47,296)	(1,979,287)	(1,213,301)	0	0	(1,335,684)	(4,575,568)	
Projected Net Fund Balance	\$ 10,002,582	5,884,788	878,478	11,199,051	8,172,310	6,687,296	42,824,505	
As a percent of expenditures	37%	31%	25%	6716%	226%	187%	75%	
# of months expenditures	4.4	3.7	3.1	805.9	27.2	22.4	9.0	

Fund Balance Unavailable for Appropriation: this includes amounts that are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not been issued. It also includes resources ear-marked for specific purposes. The County currently designates a portion of the Law Enforcement Services Fund for design and implementation of a system-wide law enforcement and judicial information system as well as for future out-of-facility inmate housing. Detailed information for each fund is available in the Fund Statements section of this document.

The **net fund balance** is intended to meet three primary objectives. **First**, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. Using fund balance in a contingency manner allows the County to continue operations without disruption, even though revenues may decline or significant unforeseen emergency costs are encountered. This use of fund balance must be monitored closely because it cannot be sustained for more than a short period. In addition, replenishing fund balance is a slow process, usually requiring several years; therefore, extreme care should be exercised in spending fund balances. 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.

Secondly, net fund balances provide resources to meet cash flow requirements and to generate investment income. **Thirdly**, it allows for financial planning and tax rate stability. 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 at December 31, 2014

	-----Major Funds-----						
		Law	Community	911/			
		Enforcement	Children's	Emergency	Nonmajor		
	General	Road and	Services	Services	Management	Governmental	All Governmental
	Fund	Bridge Fund	Fund	Fund	Fund	Funds	Funds
Projected Fund Balance 12/31	10,049,878	7,864,075	2,091,779	11,199,051	8,172,310	8,022,980	47,400,073
Projected Fund Balance 1/1	\$ 11,811,221	9,880,353	2,142,676	4,805,798	2,250,652	8,494,525	39,385,225
Projected Change in Fund Balan	\$ (1,761,343)	(2,016,278)	(50,897)	6,393,253	5,921,658	(471,545)	8,014,848
Percentage Change	-15%	-20%	-2%	133%	263%	-6%	20%

As previously discussed, the expected decline in fund balance in the General Fund is primarily due to using fund balance to provide for the statutory Emergency Appropriation and funding equipment replacement and election costs. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2014. As a result, although a reduction in fund balance in the General Fund is budgeted, it is unlikely that a reduction will actually occur.

The reduction in fund balance in the Road and Bridge Fund is primarily attributable to a new appropriation which provides funding for bridge rehabilitation projects.

The projected decline in fund balance in the Law Enforcement Services Fund is due to increased spending for replacement vehicles and equipment. Personnel costs comprise the majority of this fund's expenditures; as such, County officials understand the importance of maintaining financial stability.

The Community Children's Services Fund is a new fund, resulting from a voter approved permanent 1/4th cent sales tax. The tax became effective April 1, 2013 and as previously noted, the governing board is currently developing funding policies and guidelines which will guide future budgetary decisions. During this time, the net fund balance is expected to increase.

The 911/Emergency Management Fund is a new fund, resulting from a voter approved permanent 3/8th cent sales tax. The tax became effective October 1, 2013. As previously noted, the tax revenues will be used to construct a new facility and expand operations and the planning and design processes are underway. The net fund balance is expected to increase during this transitional period.

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

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2014 is presented in the *General Information* section of this document. Long-term debt expenditures consist of principle and interest for the Series 2012 Certificates of Participation which are being retired through appropriations in the General Fund; several general obligation bond series associated with the Neighborhood Improvement District (NID) program, which are being retired through special assessments; and taxable special obligation bonds used to finance the acquisition and construction of county facilities which are being retired through a combination transfers from the General Fund and the Sheriff Civil Charges Fund.

Debt service appropriations included in the FY 2014 Budget amount to \$650,078 or 1.1% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2014 is more than \$2.48 billion which results in a legal debt limit of approximately \$248,000,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County's Budget for Fiscal Year 2013 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

Conclusion

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

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

Schedule of Commission Changes to the 2014 Proposed Budget cont'd

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
General (Fund #100)					
Contingency	\$ 61,370	1123	86850	\$ -	Potential postage equipment replacement
Computer Hardware	400	1170	91301	-	Re-budget FY 2013 android tablet for development & testing
Computer Hardware	850	1170	91301	-	PC needed for initial operation of Fleet Software
Replacement Computer Hardware	1,600	1170	92301	-	Replace laptop; omitted from original replacement schedule
Replacement Computer Hardware	(200,000)	1170	92301	-	Remove Backup & Recover System; purchased in Dec. 2013
Other Claims Deductible	28,000	1195	71018	-	Increase deductible to an amount consistent with actual costs
Total Changes to General Fund	\$ (107,780)			\$ -	

Assessment (Fund #201)

Contingency	\$ 10,830	2010	86850	\$ -	Potential postage equipment replacement
Total Changes to Assessment Fund	\$ 10,830			\$ -	

Road and Bridge (Fund #204)

Resource Management -- Design & Construction Projects re-budgeted from FY2013:

Federal Grant Reimbursement	\$ -	2045	3411	\$ 54,000	Re-budget grant revenue related to Rustic Road Bridge Replacement
Outside Services	210,000	2045	71100		Re-budget Rustic Road Bridge Replacement Project
Outside Services	185,000	2045	71100		Re-budget Creasy Springs Bridge Construction Project
Easement Acquisition Costs	19,200	2045	71118		Re-budget Rustic Road Right-of-way acquisition costs
Subtotal	\$ 414,200			\$ 54,000	
Total Changes to Road & Bridge Fund	\$ 414,200			\$ 54,000	

Facilities & Grounds (Fund #610)

Grounds Maintenance	\$ 8,000	6100	60400	\$ -	Sidewalk repairs - Ash Street
Grounds Maintenance	9,934	6100	60400	-	Add back contract maintenance for Courthouse Square (2014 is final year); maintenance to be transitioned to county staff
Total Changes to Facilities and Grounds Fund	\$ 17,934			\$ -	

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

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ (107,780)	\$ -
Assessment (201)	10,830	-
Road and Bridge (Fund #204)	414,200	54,000
Facilities & Grounds (Fund #610)	17,934	-
Capital Repairs & Replacements (Fund #620)	-	-
Total	\$ 335,184	\$ 54,000



Entity Structure and Organization

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

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

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

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

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

County Office Directory

Assessor

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

Auditor

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

Circuit Clerk

Christy Blakemore..... Boone County Courthouse..... 573-886-4000

Thirteenth Circuit Court Judges

Christine Carpenter, Div I Circuit Judge..... Boone County Courthouse..... 573-886-4050

Gary Oxenhandler, Div II Presiding Judge..... Boone County Courthouse..... 573-886-4050

Kevin Crane, Div III Circuit Judge..... Boone County Courthouse..... 573-886-4050

Jodie Asel, Div IV Circuit Judge..... Boone County Courthouse..... 573-886-4050

Larry Bryson, Div V Associate Circuit Judge... Boone County Courthouse..... 573-886-4050

Carol England, Div VI Associate Circuit Judge Callaway County Courthouse..... 573-642-0777

Robert Sterner, Div VII Associate Circuit Judge Callaway County Courthouse..... 573-642-0777

Sara Miller, Div VIII Family Court Commissioner Boone County Courthouse..... 573-886-4050

Michael Bradley, Div IX Associate Circuit Judge Boone County Courthouse..... 573-886-4050

Leslie Schneider, Div X Associate Circuit Judge Boone County Courthouse..... 573-886-4050

Deborah Daniels, Div XI Associate Circuit Judge Boone County Courthouse..... 573-886-4050

Clerk

Wendy Noren..... Roger B. Wilson Government Center, Room 236..... 573-886-4295

Collector

Pat Lensmeyer..... Roger B. Wilson Government Center, Room 118..... 573-886-4285

Commissioners

Dan Atwill, Presiding Commissioner..... Roger B. Wilson Government Center, Room 333..... 573-886-4306

Karen M. Miller, District I Commissioner..... Roger B. Wilson Government Center, Room 333..... 573-886-4308

Janet M. Thompson, District II Commissioner..... Roger B. Wilson Government Center, Room 333..... 573-886-4309

Community Services

Kelly Wallis.....(interim location).... Roger B. Wilson Government Center, Room 333..... 573-886-4605

County Counselor

C.J. Dykhouse..... Roger B. Wilson Government Center, Room 211..... 573-886-4414

Court Administration

Kathy Lloyd, Court Administrator..... Boone County Courthouse..... 573-886-4060

Elections & Registration

Main Line..... Roger B. Wilson Government Center, Room 236..... 573-886-4375

Facilities Maintenance

Robert Davidson, Manager..... Boone County Annex..... 573-886-4400

Human Resources

Jenna Redel-Reed, Director..... Boone County Annex..... 573-886-4405

Information Technology, GIS & Mail Services

Aron Gish, Director..... Roger B. Wilson Government Center, Room 221..... 573-886-4315

Chief Medical Examiner

Carl Stacy, MD..... UMC School of Medicine/Pathology..... 573-474-2700

Resource Management: Planning, Inspection and Engineering

Stan Shawver, Director..... Roger B. Wilson Government Center, Room 315..... 573-886-4330

Prosecuting Attorney

Dan Knight..... Boone County Courthouse..... 573-886-4100

Family Support Enforcement 605 East Walnut..... 573-886-4127

Public Administrator

Cathy Richards..... Boone County Courthouse..... 573-886-4190

Public Defender

Main Line..... Johnson Building..... 573-443-0030

Purchasing

Melinda Bobbitt, Director..... Boone County Annex..... 573-886-4392

Recorder

Bettie Johnson..... Roger B. Wilson Government Center, Room 132..... 573-886-4345

Road & Bridge Maintenance Operations

Chet Dunn, Manager..... Boone County Public Works..... 573-449-8516

Sheriff's Department & Correctional Facility

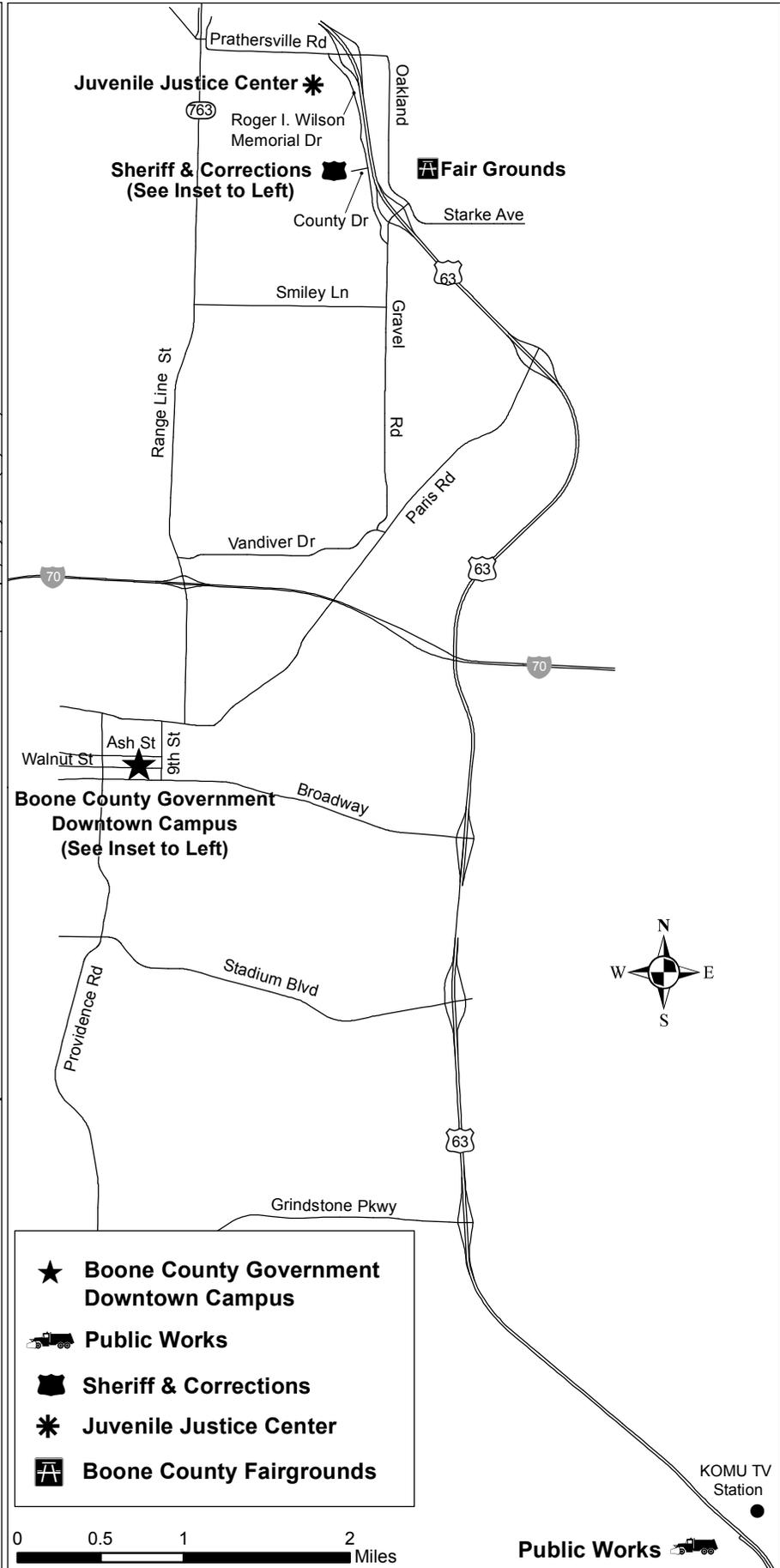
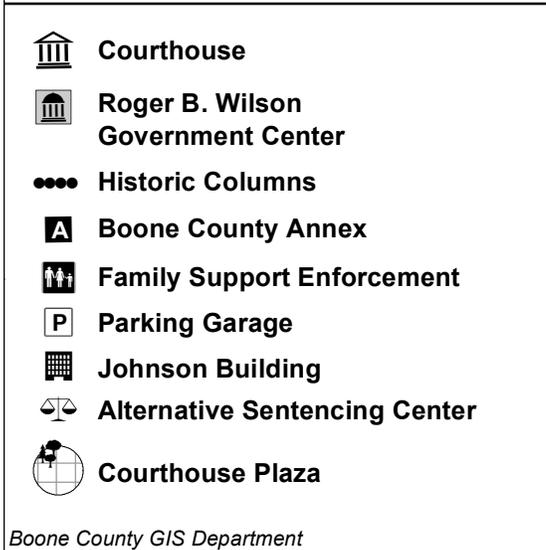
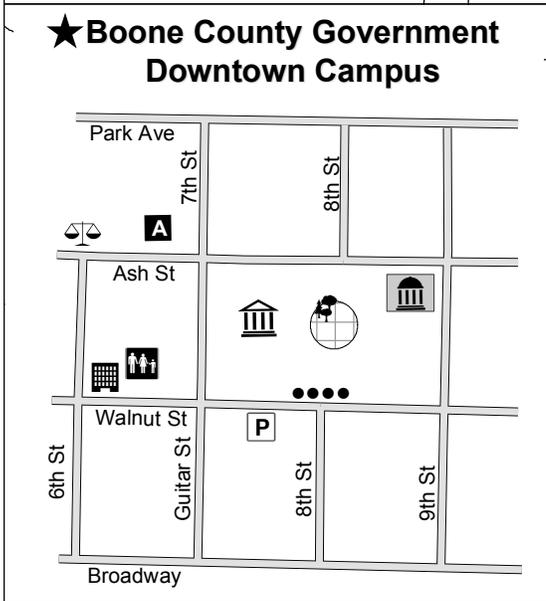
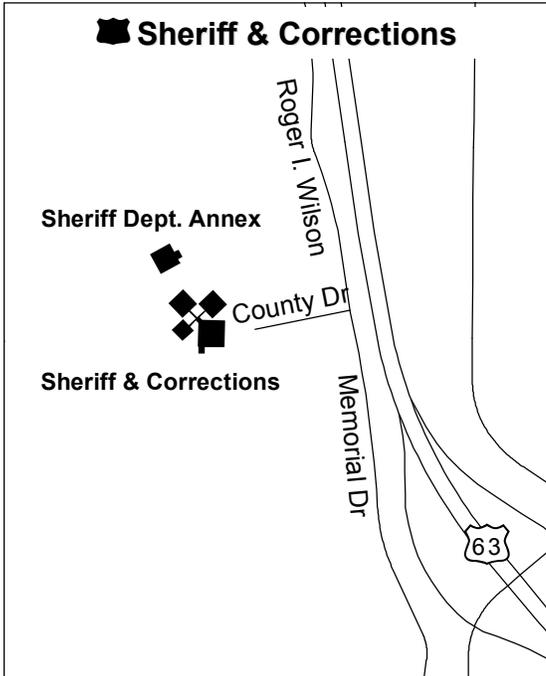
Dwayne Carey, Sheriff..... Boone County Sheriff Admin. & Corrections Facility 573-875-1111

Treasurer

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

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

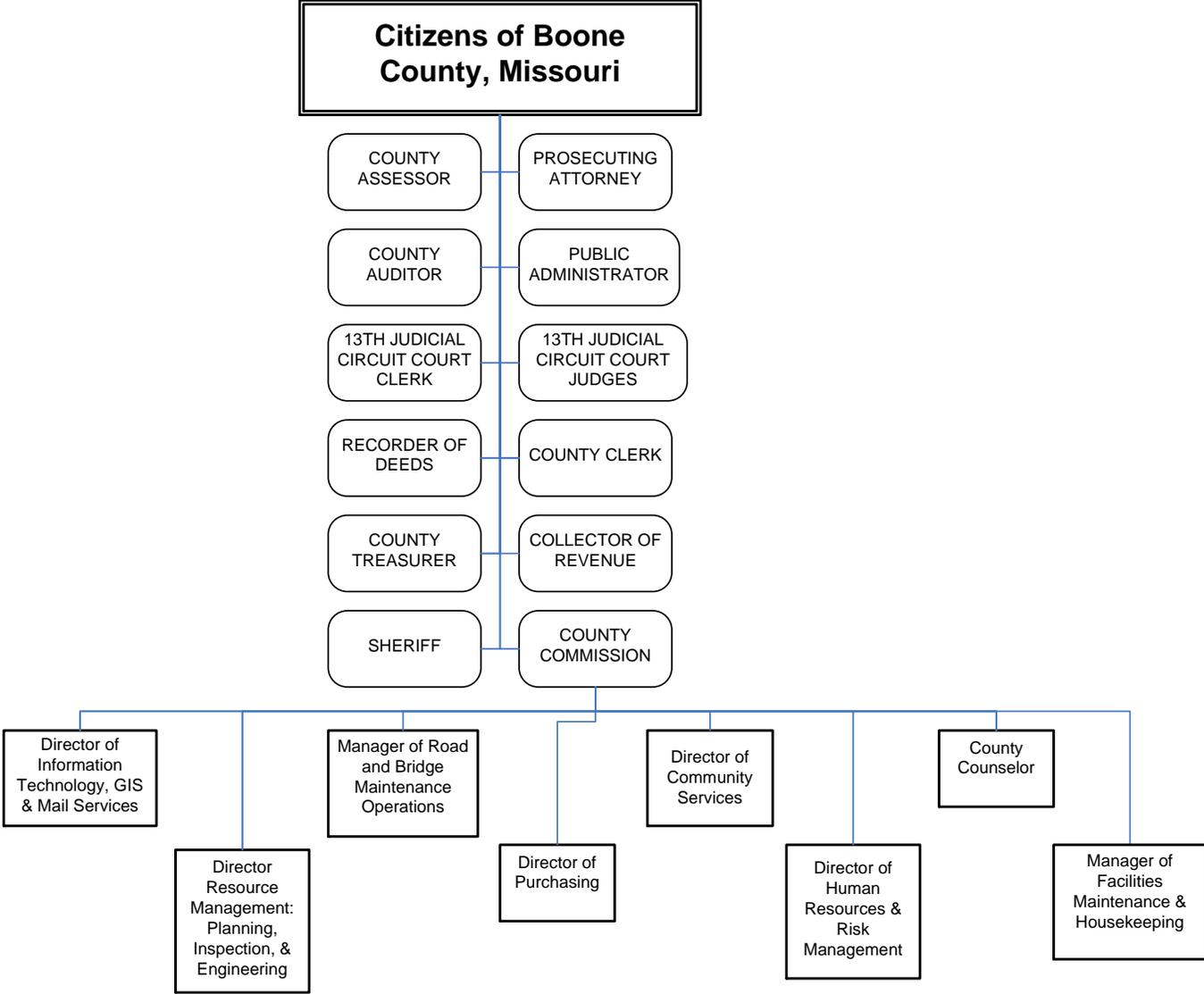
Boone County Facility Locations



Boone County Facility Address Directory

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

Organizational Chart



Budget Calendar and Process

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

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

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

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

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

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

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

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

Budget Calendar and Process cont'd

- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15th:** County Auditor delivers Proposed Budget to County Commission
- **November 15ththrough December 15th:** County Commission holds public hearings on the Proposed Budget
- **December 15th:** target adoption date for the budget
- **January 10th:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10th except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31st.)

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

Basis of Accounting and Budgeting

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

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

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

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

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

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

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

Description of Funds

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

Description of the Accounting and Budgeting System cont'd

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

Governmental Funds are used to account for governmental activities.

■ **General Fund (a major fund)**

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

■ **Special Revenue Funds**

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

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

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

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

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

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

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

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

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

■ **Other Special Revenue Funds**

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

■ **Debt Service Funds**

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

Description of the Accounting and Budgeting System cont'd

■ **Capital Projects Funds**

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

■ **Neighborhood Improvement District Funds**

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

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

■ **Internal Service Funds**

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

■ **Enterprise Funds**

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

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

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

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

■ **Trust and Agency Funds**

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

Overview of the Fund-Department-Account Code Structure

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

Description of the Accounting and Budgeting System cont'd

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

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

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

■ Revenue Accounts

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

Description of the Accounting and Budgeting System cont'd

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

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor’s Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund	<p>This fund is established and governed by RSMo 190.305.</p> <p>It accounts for operations of the enhanced 911 emergency telephone system. Revenues are derived from a 1985 voter-approved telephone tax. The current tax is set at 2% of the local tariff, the maximum allowed by law. (See RSMo 190.305). This fund pays for monthly trunk and line charges associated with the E-911 system as well as 24-hour maintenance and other operational expenses. The County Commission approves the budget and administers the fund.</p> <p>Effective January 1, 2014, the tax rate was set at 0%. The financial activities of this fund will be transitioned to Fund 270, the 911/Emergency Management Fund (a major fund).</p>

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

Fund No.	Fund Name	Description
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. The County Commission approves the budget and administers the fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>
205	<p>Infrastructure Grants Fund</p> <p><i>Currently inactive</i></p>	<p>This fund is established and governed by local policy.</p> <p>It accounts for infrastructure projects funded through grants. Examples of grants accounted for in this fund include levy projects, and Community Development Block Grant projects. The County Commission approves the budget and administers the fund.</p>
208	Road Sales Tax	<p>This fund is established and governed by local policy.</p> <p>It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for county road maintenance and improvement. Current authorization for the sales tax sunsets in 2018. The County Commission establishes the budget and administers this fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>

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

Fund No.	Fund Name	Description
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Treasurer administers this fund.</p>
211	Collector Tax Maintenance Fund	<p>This fund is established and governed by RSMo 52.312-317.</p> <p>It accounts for the additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the budget and administers the fund.</p>
212	Fairground Maintenance Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund to be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p>
213	Community Health & Medical	<p>This fund is established and governed by local policy.</p> <p>It accounts for dedicated revenues received pursuant to the Boone Hospital Lease and which are intended to fund community health and medical needs. The County Commission approves the budget and administers the fund.</p>
214	Stormwater Grants	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures associated with various stormwater grants. The Director of Resource Management approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
215	Boone County Fairgrounds Regional Recreational District Fund	<p>This fund is established and governed by RSMo 67.792 – 67.799.</p> <p>It accounts for dedicated revenues derived from a one-half cent sales tax imposed by the County Commission on retail sales occurring within the boundaries of the Boone County Fairgrounds Regional Recreational District. The district was established pursuant to Commission Order 223-2011 and the one-half cent sales tax was authorized pursuant to Commission Order 224-2011.</p>
216	Community Children's Services Fund	<p>This fund is established and governed by RSMo 210.861.</p> <p>It accounts for the dedicated revenues derived from a permanent one-quarter cent sales tax approved by voters in 2012. The fund is administered and expended by a Board of Directors, which is appointed by the County Commission. The monies may be used for the purposes described in RSMo 210.861 including counseling, family support, and temporary residential services to persons nineteen years of age or less.</p>
230	Election Services Fund	<p>This fund is established and governed by RSMo 115.065.</p> <p>It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves the budget and administers the fund.</p>
231	Federal HAVA Election Fund (HAVA)	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Help Americans Vote Act. The County Commission and County Clerk approve the budget and administer the fund.</p>

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

Fund No.	Fund Name	Description
232	Election Equipment Replacement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for monies collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment.</p>
233	FVAP Ease Grant Funds	<p>This fund is established and governed by local policy.</p> <p><i>Currently inactive</i></p> <p>It accounts for revenues and expenditures related to a grant received from the Department of Defense for federal voting assistance program. The grant provides 100% funding for the project and is administered by the County Clerk.</p>
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities. The County Commission approves the budget and the Sheriff administers the fund.</p>

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

Fund No.	Fund Name	Description
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>
254	Sheriff Civil Charges Fund	<p>This fund is established and governed by RSMo 57.280.</p> <p>It accounts for fees authorized and collected for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.</p>
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121.</p> <p>It accounts for fees authorized and collected pertaining to “conceal and carry” gun permits. The Sheriff approves the budget and administers the fund.</p>
256	Inmate Prisoner Detainee Security Fund	<p>This fund is established and governed by RSMo 488.5026.</p> <p>It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.</p>
257	Sheriff K9 Operations Fund	<p>The fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Sheriff’s canine program. The budget is established by the Commission and administered by the Sheriff.</p>

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

Fund No.	Fund Name	Description
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>
261	Prosecuting Attorney Tax Collection fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
263	Prosecuting Attorney Bad Check Fund	<p>This fund is established and governed by RSMo 570.120.</p> <p>It accounts for revenues derived from Prosecuting Attorney fees for the collection of Non-Sufficient Funds (NSF) checks. The Prosecuting Attorney approves the budget and administers the fund.</p>
264	Prosecuting Attorney Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
265	PA Administrative Handling Cost Fund	<p>This fund is established and governed by RSMo 559.100.</p> <p>It accounts for fee revenue authorized for the collection, disbursement, and general administration of crime victim restitution. The Prosecuting Attorney approves and administers this fund.</p>
270	911/Emergency Management Sales Tax Fund	<p>This fund is established and governed by RSMo 67.547.</p> <p>It accounts for the revenues of a voter-approved 3/8-cent sales tax for for a County-wide joint communications and dispatch center (911 Center) and for the funding of emergency management services. The County Commission approves the budget and administers the fund. An advisory board comprised of Boone County citizens and user agencies provides input and guidance.</p>
280	Record Preservation Fund	<p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>
297	Recovery Act Grants—Reimbursement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenses pertaining to reimbursement-type federal grant awards originating from federal Stimulus/ARRA funds (American Recovery and Reinvestment Act).</p> <p>The County Commission approves the budget and the various administrative authorities (i.e., Sheriff, Prosecuting Attorney, etc...) administer one or more budgets within the fund.</p>

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

Debt Service Funds

- | | | |
|-----|---|---|
| 303 | Government Building Debt Service Reserve | <p>The fund is established pursuant to long-term debt requirements.</p> <p>It accounts for the mandatory reserve fund established for the debt incurred for the construction of the Government Center. The original Series 1993 \$4,505,000 Special Obligation Bonds were replaced with Series 2003 Refunding and Improvement Bonds which were subsequently replace with Series 2012 Certificates of Participation.</p> |
| 304 | 2005 Series Special Obligations Bonds-Taxable

<i>This debt was retired in FY 2011 and the fund was closed in FY 2012.</i> | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund and revenues and expenditures for retirement of the \$2,005,000 Special Obligation Bonds issued in 2005 for the acquisition of land and buildings.</p> |
| 305 | 2010 Series Special Obligation Bonds – Taxable (Recovery Zone Bonds) | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of the County’s \$830,000 bonds issued in 2010 for financing the construction of the Sheriff Annex/Election Equipment Storage Facility. Future principal and interest will be paid using annual appropriations from the General Fund and the Sheriff Civil Charges Fund.</p> |
| 383 | 2000 Series A Sewer NID Bonds (General Obligation Bonds)

<i>This debt was retired in FY 2010 and the fund was closed in FY 2012.</i> | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$280,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p> |

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

384	2000 Series B Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$184,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
	<i>This debt was retired in FY 2010 and the fund was closed in FY 2012.</i>	
385	2001 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$305,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
	<i>This debt was retired in FY 2012 and the fund was closed.</i>	
386	2006 Series Road NID Bond (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$182,000 bonds issued in 2006 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

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

- | | | |
|-----|--|---|
| 389 | 2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds) | <p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p> |
| 390 | 2011 Series A Road NID Bonds (General Obligation Bonds) | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p> |
| 392 | 2011 Series B Sewer NID Bonds (General Obligation Bonds) | <p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments</p> |

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

Capital Project Funds

4XX Various

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

- 401- Government Center (Build-out of 3rd floor and 1st and 2nd floor improvements)
- 403- Courthouse Plaza Construction
- 405- General Capital Fund
- 406- One-Fifth Cent Sales Tax Capital Improvement Fund
- 407- 605 & 609 E. Walnut
- 408- Sheriff/Elections Training & Storage Facility
- 409- Boone County Annex Remodel
- 410- 911/Office of Emergency Management Facility Construction Project

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

Neighborhood Improvement District (NID) Funds

501	Colchester Road Paving	NID funds are established by local policy.
502	Logwood Paving	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.
503	Clearview Paving	
504	Bon Gor Lake Estates Paving	
505	Trails West Paving	
506	Bearfield Paving	
507	Lake Sundance Paving	
508	Walnut Brook Paving	
509	Pierpont Meadows	
510	Pin Oak Sanitary Sewer	
511	New Haven	
512	University Estates	A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project. Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in this budget document.
513	Fairway Meadows Sewer	
514	Trobridge Road	
515	Wilson Turner	
516	Hillview Acres	
517	Cedar Gate	
518	Hartsburg Hills Road	
519	Applewood Creek Road	
520	Good Time Acres Road	
521	Summer Lane Road	
522	Hill Creek Sanitary Sewer	
523	W.B. Smith Sewer	
524	Brown Station Sewer	
525	Country Squire Sewer	
526	Lakewood/Valley Creek Road	
527	Manchester Heights Sewer	

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

Internal Service Funds

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

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

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

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

Private Purpose Trust Funds

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

Fiscal and Budget Policies

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

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

The Fiscal and Budget Policies presented below were approved by County Commission Order # 49-2012.

Revenue Policy:

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

Budget Policy:

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

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

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

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

Fiscal and Budget Policies cont'd

- Scenario Two: Revenues + Other Financing Sources + Appropriated Fund Balance \geq Expenditures + Other Financing Uses
- The County will develop a multi-year revenue and expenditure forecast to be used in conjunction with the annual budget process.
- Realistic revenue projections will reflect conservative assumptions.
- The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- The annual operating budget will provide for routine maintenance and repair of the County's infrastructure, buildings, vehicles, equipment, and other long-lived assets.
- The annual operating budget includes only those grants that have been awarded to the County for the budget period. *Potential* grants are not included in the budget until final award is made to the County. (See Grants Policy below for additional policy guidance.)
- All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.
- The County will establish a budget calendar each year to ensure that budget activities and deadlines comply with state law.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget will be available for view at the Columbia Public Library and on the County's web site (HYPERLINK <http://www.showmeboone.com>)
- The County will annually submit its budget to the Government Finance Officers Association (GFOA) for an independent review and implement recommendations to the extent reasonably practical.
- The budget may be amended and revised during the year in accordance with the County's Budget Adjustment Policy (approved in Commission Order # 4-2014). A copy of the policy is included in the Appendix Section of this document.

Grant Policy:

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

Capital Improvements Policy:

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

Fiscal and Budget Policies cont'd

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

Fixed Assets, Infrastructure Assets, and Capital Asset Policy

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

Financial Accounting and Reporting Policy:

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

Purchasing Policy:

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

Fiscal and Budget Policies cont'd

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

Debt Policy:

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

Fund Balance and Emergency Appropriation Policy:

- **Fund Balance--major operating funds:** In preparing and adopting the annual budget, the County will calculate and maintain a projected unreserved, undesignated fund balance equal to at least two month's operating expenditures, which is approximately 17%. In the event that fund balance is projected to fall below the minimum amount, the County will develop a plan for restoring the minimum fund balance.
- **Fund Balance--nonmajor operating funds:** Fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions.
- **Emergency Appropriation:** Within the General Fund, an emergency appropriation equal to at least 3% of revenue will be included in the annual budget, as required by state law. The Emergency Appropriation may be used for unforeseen emergencies and requires a unanimous vote of the County Commission. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

Fiscal and Budget Policies cont'd

Enterprise Fund Policy:

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

Internal Service Fund Policy:

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

Summary of Long Term Debt

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

General obligation bonds issued in conjunction with the Neighborhood Improvement District (NID) program are intended to be repaid from assessments levied against properties within the districts. Such assessments are deposited into debt service funds that are legally restricted for payment of the bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Debt Service expenditures included in the FY 2014 Budget total \$656,498 which represents 1.1% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$379,113; 1.0% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$277,385, consisting of \$104,698 related to taxable special obligation bonds associated with land and building acquisition and \$172,687 related to NID general obligation bonds.

The County expects to issue additional general obligation debt associated with the NID program and to construct the new 911/Emergency Management facility.

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

General Obligation Bonds:

\$182,000 2006 general obligation neighborhood road improvement bonds due in annual installments of \$18,000 to \$21,000 through 2016; interest at 4.2% to 4.5%.	62,000
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\$450,000 2011A general obligation neighborhood road improvements bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%.	375,000
--	---------

Sub-total: General Obligation Debt – Road NIDs	\$ 437,000
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\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	865,500
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\$204,000 Series 2010 general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030: interest at 4.0% to 5.0%	201,000
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Summary of Long Term Debt cont'd

\$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of \$6,700 to \$9,200 through 2029; interest at 1.48% 129,236

\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031; interest at 4.0% to 5.0%. 67,000

Sub-total: General Obligation Debt – Sewer NIDs 1,262,736

Total: All General Obligation Debt \$ **1,699,736**

Special Obligation Bonds:

\$830,000 Series 2010 taxable special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%. Debt is secured by a first lien on property and buildings that were constructed from the bond proceeds. \$ 610,000

\$2,230,000 Series 2012 refunding certificates of participation due in annual installments of \$350,000 to \$435,000 beginning in 2013 through 2018; semi-annual interest is due 2012 through 2018; interest at 1.5% to 2.0%. The debt is secured by the base rent payments made by the County under a lease agreement that is annually renewable by County General Fund appropriations. 1,880,000

Total: All Special Obligation Debt \$ **2,490,000**

Total Combined Debt: \$ **4,189,736**

Status of voter-approved general obligation bond issues as of January 1st:

Approval Year and Purpose	Amount <u>Authorized</u>	<u>Amount Issued</u>	Remaining <u>Amount to</u>	<u>Outstanding</u>
1992 Road NIDS	\$ 3,500,000	\$ 2,031,000	\$ 1,469,000	\$ 437,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,414,543	\$ 3,085,457	\$ 1,262,736

Summary of Long Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2014	430,000.00	53,810.30	120,700.00	45,566.56	550,700.00	99,376.86	650,076.86
2015	430,000.00	44,127.10	127,800.00	42,161.46	557,800.00	86,288.56	644,088.56
2016	455,000.00	33,633.05	129,000.00	38,637.66	584,000.00	72,270.71	656,270.71
2017	460,000.00	23,684.40	109,100.00	35,564.94	569,100.00	59,249.34	628,349.34
2018	525,000.00	14,058.40	110,200.00	32,831.76	635,200.00	46,890.16	682,090.16
2019-2023	190,000.00	8,728.60	512,100.00	118,784.34	702,100.00	127,512.94	829,612.94
2024-2028	0.00	0.00	412,100.00	67,348.74	412,100.00	67,348.74	479,448.74
2029-2033	0.00	0.00	178,736.16	9,114.65	178,736.16	9,114.65	187,850.81
Total	\$ 2,490,000.00	178,041.85	1,699,736.16	390,010.08	4,189,736.16	568,051.93	4,757,788.09

Legal debt limit:

State law limits the amount of the County’s outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County’s assessed valuation. As of January 1st, the County’s statutory debt limit will be in excess of \$246,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,480,400,000
Constitutional Debt Limit (10%):	\$ 248,040,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,699,736
Debt outstanding at January 1 as a percentage of debt limit:	0.7%

Financial Summaries—

This section contains the following information:

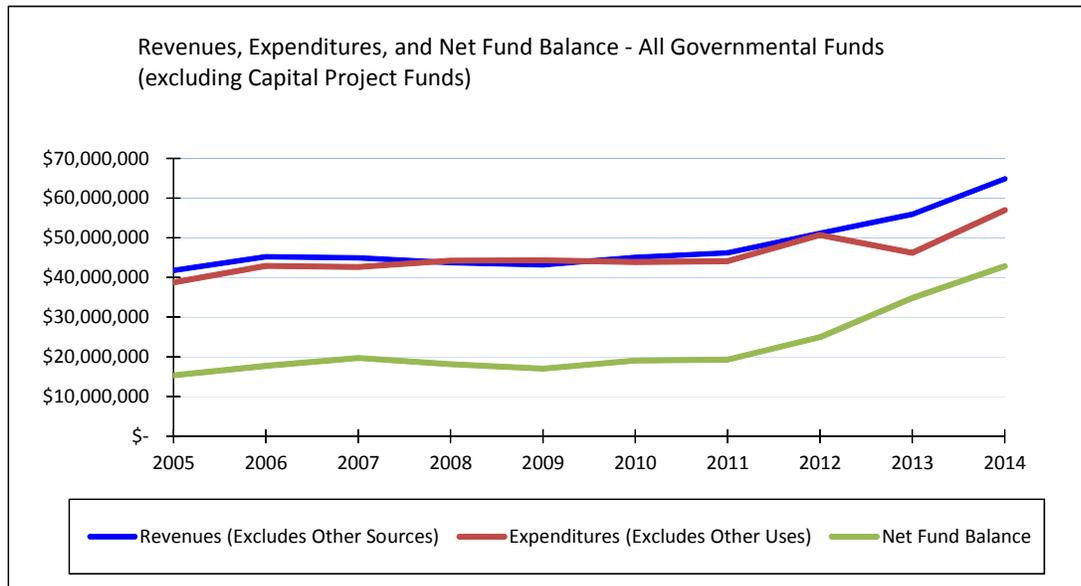
- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds Combined)
- Graphical presentation of comparative annual growth rates in sales tax for the last 10 years

Financial Summaries

Revenues, Expenditures, and Net Fund Balance – All Governmental Funds (Excluding Capital Project Funds)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Revenues (Excludes Other Sources)	\$41,761,094	\$45,205,241	\$44,931,029	\$43,776,739	\$43,193,961
Expenditures (Excludes Other Uses)	\$38,745,644	\$42,904,065	\$42,589,432	\$44,240,190	\$44,290,352
Net Fund Balance	\$15,346,499	\$17,748,476	\$19,676,866	\$18,146,755	\$16,998,190

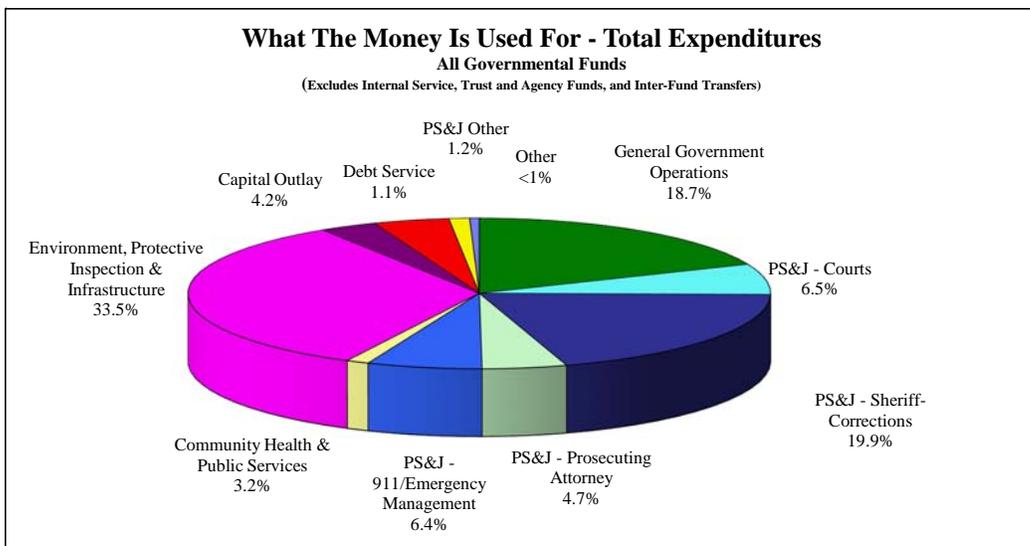
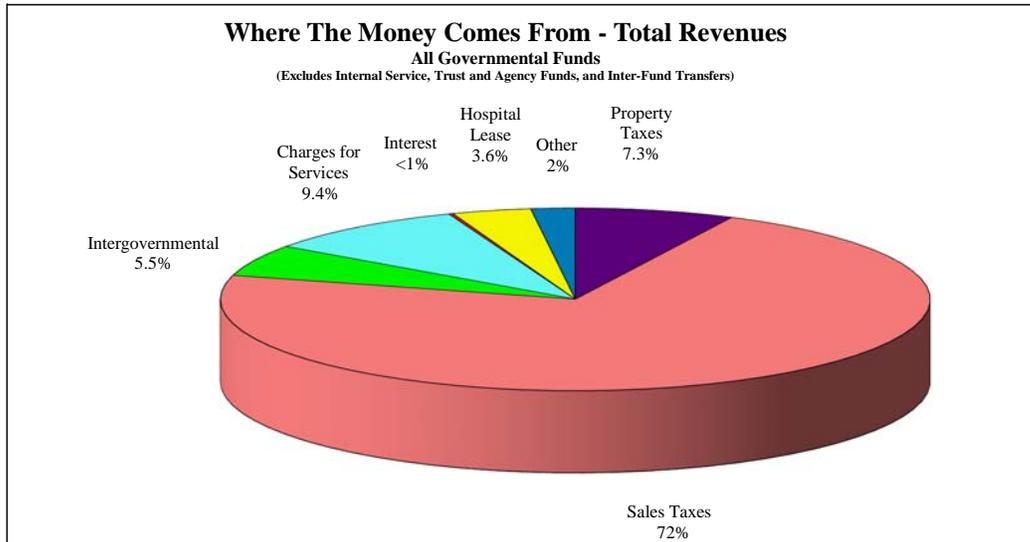
	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Revenues (Excludes Other Sources)	\$45,098,630	\$46,174,373	\$51,094,042	\$55,912,371	\$64,826,065
Expenditures (Excludes Other Uses)	\$43,880,268	\$44,095,275	\$50,690,252	\$46,202,231	\$56,987,907
Net Fund Balance	\$19,036,166	\$19,285,845	\$24,999,467	\$34,796,958	\$42,824,505



Financial Summaries cont'd

2014 Budget - All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes	\$ 4,716,404
Sales Taxes	46,620,900
Intergovernmental	3,638,495
Charges for Services	6,085,641
Interest	125,807
Hospital Lease	2,334,300
Other	1,304,518
Total Revenues	\$ 64,826,065
Other Financing Sources	330,050
Fund Balance Used for Operations	4,296,703
Total Financing Sources	\$ 69,452,818

What The Money Is Used For

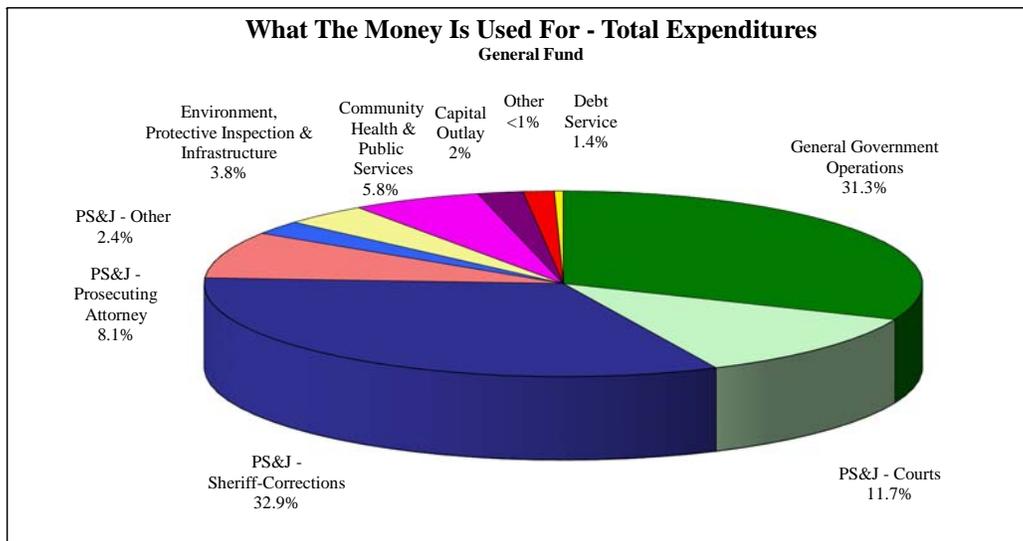
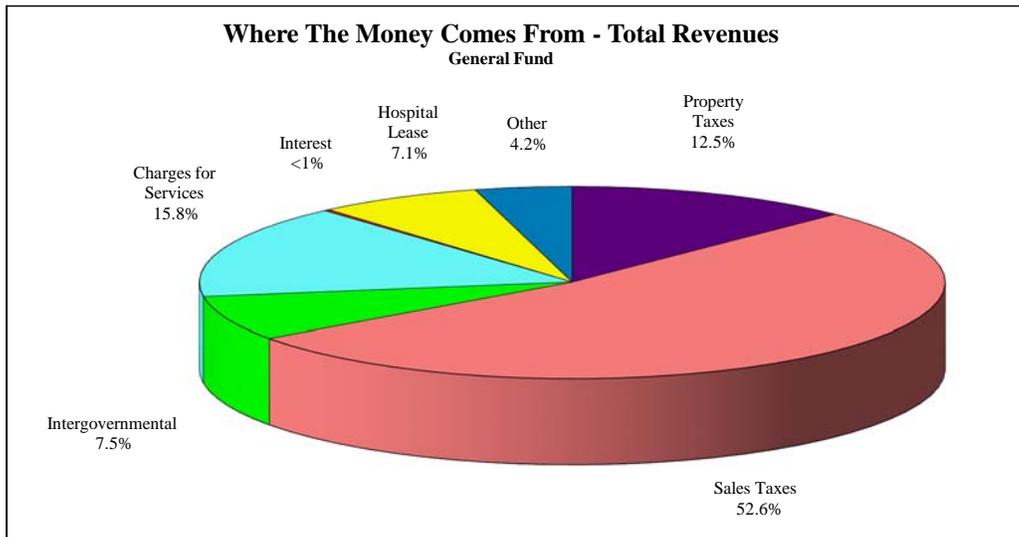
General Government Operations	\$ 10,653,571 **
PS&J - Courts	3,737,463
PS&J - Sheriff-Corrections	11,349,757
PS&J - Prosecuting Attorney	2,666,318
PS&J - 911/Emergency Management	3,630,692
PS&J - Other	714,052 ***
Environment, Protective Inspection & Infrastructure	19,075,732
Community Health & Public Services	1,811,389
Capital Outlay	2,394,374
Debt Service	650,078
Other	304,481
Total Expenditures	\$ 56,987,907 *
Total Other Financing Uses	-
Total Financial Uses	\$ 56,987,907

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

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

Financial Summaries cont'd

2014 Budget - General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 3,171,100
Sales Taxes	13,380,000
Intergovernmental	1,913,867
Charges for Services	4,034,545
Interest	58,622
Hospital Lease	1,816,600
Other	1,069,833
Total Revenues	\$ 25,444,567
Other Financing Sources	5,100
Fund Balance Used for Operations	1,761,343
Total Financing Sources	\$ 27,211,010

What The Money Is Used for

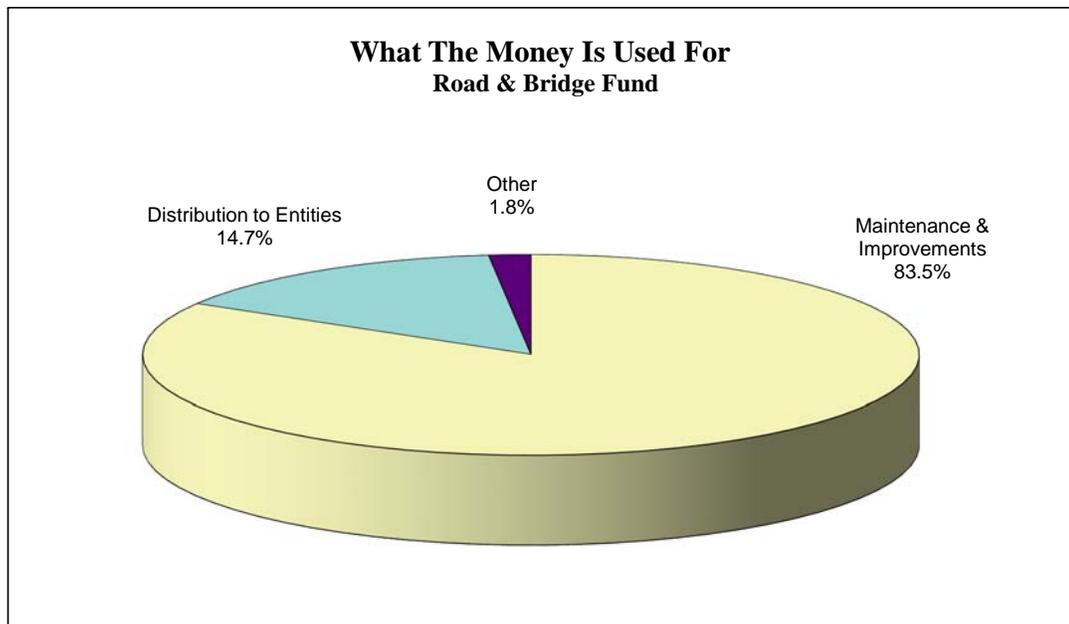
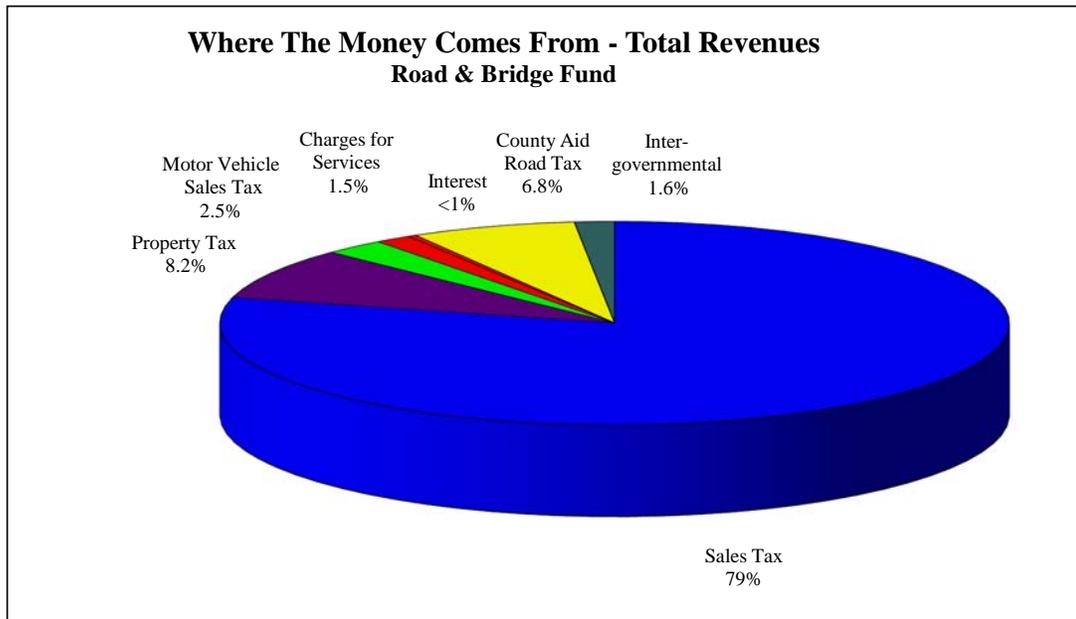
General Government Operations	\$ 8,492,701 **
PS&J - Courts	3,168,994
PS&J - Sheriff/Corrections	8,927,570
PS&J - Prosecuting Attorney	2,207,390
PS&J - Other	650,419 ***
Environment, Protective Inspection & Infrastructure	1,029,165
Community Health & Public Services	1,587,119
Capital Outlay	547,880
Debt Service	379,113
Other	110,659
Total Expenditures	27,101,010
Total Other Financing Uses	110,000
Total Financial Uses	\$ 27,211,010

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

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

Financial Summaries cont'd

2014 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

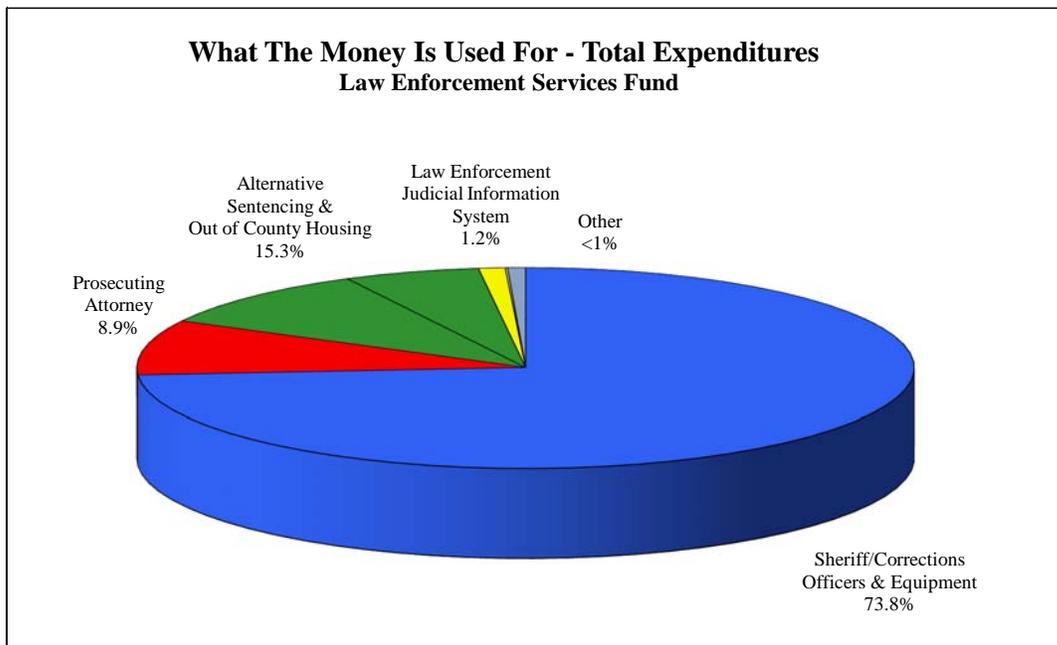
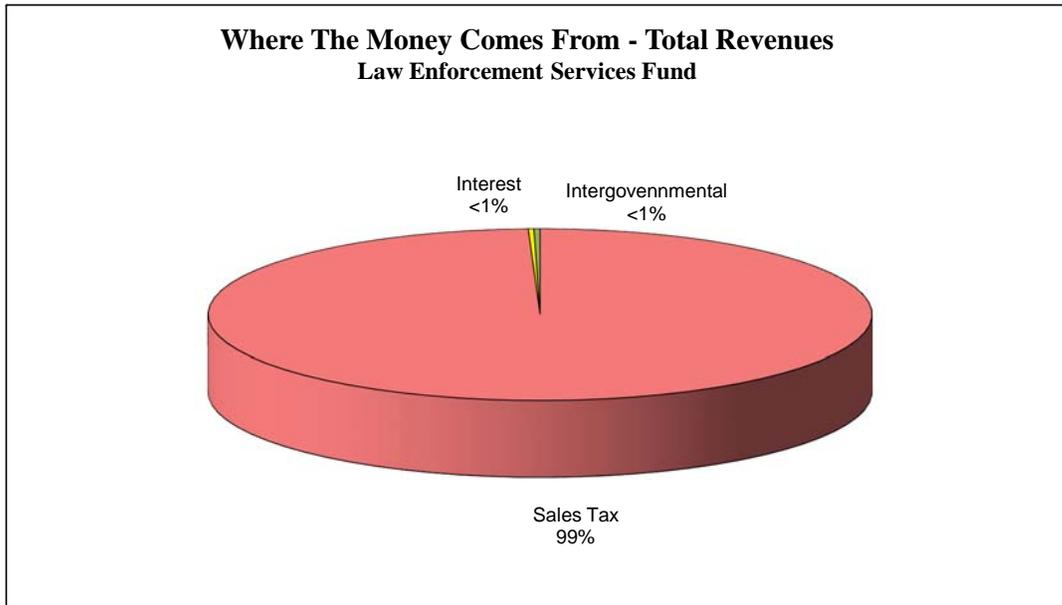
Sales Tax	\$	13,380,000
Property Tax		1,389,220
Motor Vehicle Sales Tax		425,000
Charges for Services		250,840
Interest		56,760
County Aid Road Tax		1,150,000
Intergovernmental		276,300
Total Revenues	\$	16,928,120
Other Financing Sources		140,950
Fund Balance Used for Operations		2,016,278
Total Financing Sources	\$	19,085,348

What The Money Is Used for

Property Tax Distribution	\$	223,100
Sales Tax Distribution		2,514,800
Maintenance		8,160,492
Pavement Preservation		4,550,000
Design & Construction		3,157,023
Stormwater Administration		68,228
Administration		241,755
Facility Repair & Replacement		50,000
Insurance Activity		40,000
CART/MV Distribution to Road District		78,750
Other		1,200
Total Expenditures	\$	19,085,348
Total Other Financing Uses		-
Total Financial Uses	\$	19,085,348

Financial Summaries cont'd

2014 Budget - Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

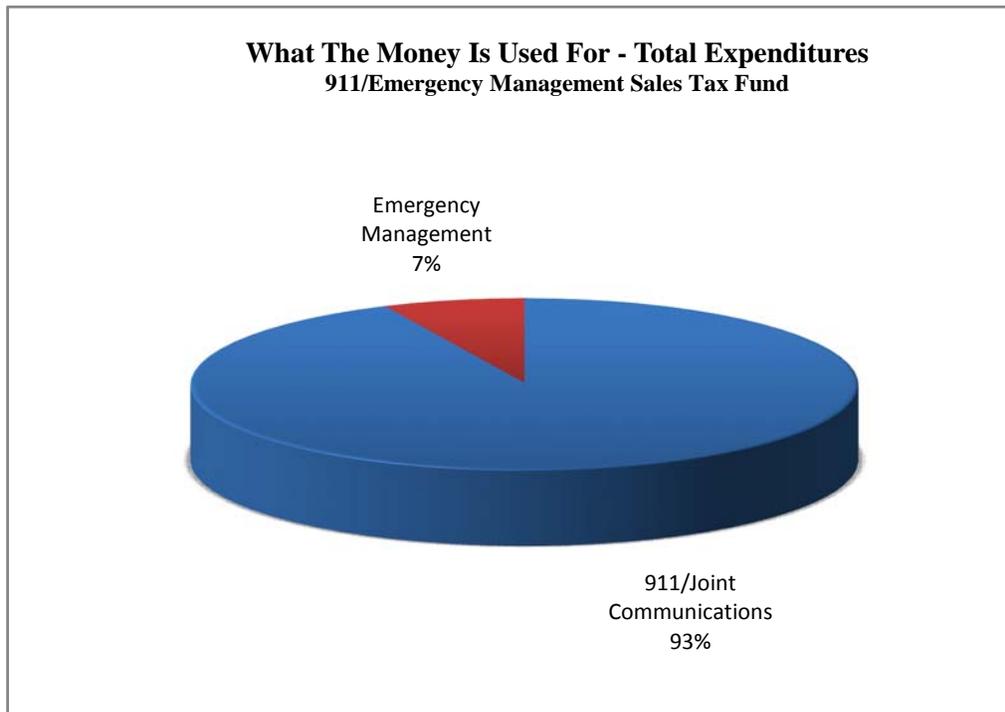
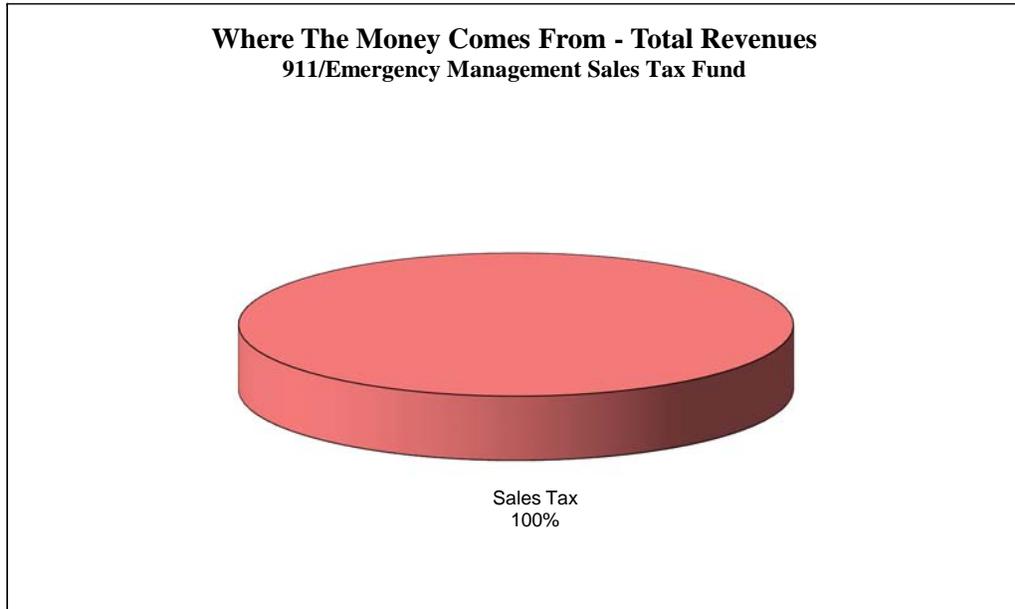
Sales Tax	\$3,341,500
Intergovernmental	9,978
Interest	9,250
Total Revenues	\$3,360,728
Other Financing Sources	34,000
Fund Balance Used for Operations	50,897
Total Financing Sources	3,445,625

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,542,753
Prosecuting Attorney	306,577
Alternative Sentencing	334,307
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	38,033
Law Enforcement Judicial Information System-Court	3,355
Other	25,600
Total Expenditures	\$3,445,625

Financial Summaries cont'd

2014 Budget-911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 9,532,500
Total Revenues	<u>\$ 9,532,500</u>
Other Financing Sources	-
Fund Balance Used for Operations	-
Total Financing Sources	<u>\$ 9,532,500</u>

What The Money Is Used for

911/Joint Communications Operations	\$ 3,359,842
Emergency Management Operations	<u>\$ 251,000</u>
Total Expenditures	<u>\$ 3,610,842</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 3,610,842</u>

Financial Summaries cont'd

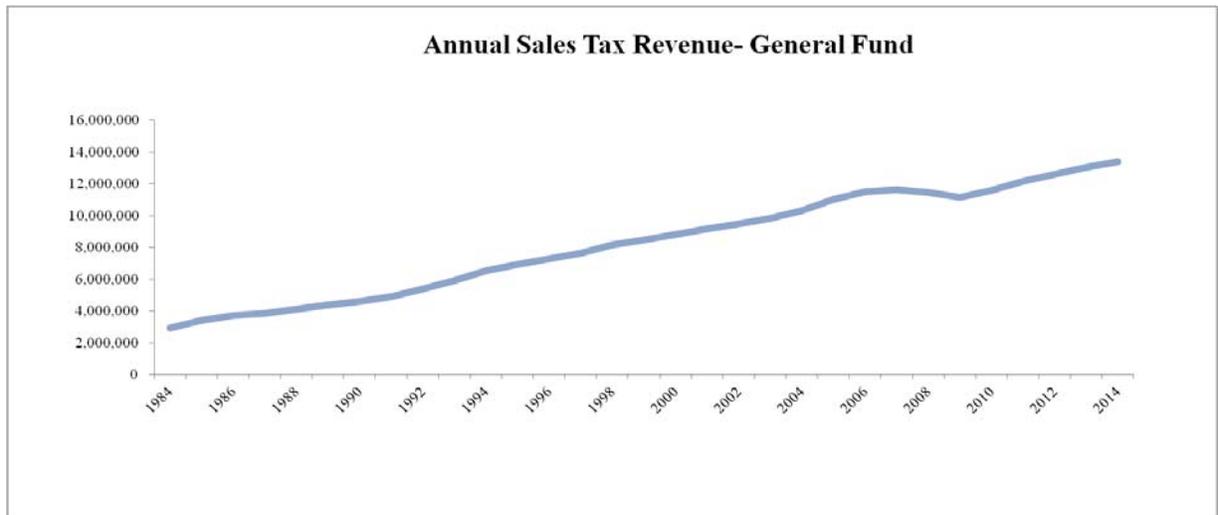
Sales Tax

	<u>1995 Actual</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Actual</u>	<u>1999 Actual</u>
Sales Tax	\$6,946,727	\$7,266,514	\$7,630,386	\$8,158,523	\$8,450,433
Sales Tax Growth Rate		4.4%	5.0%	6.9%	3.6%

	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>
Sales Tax	\$8,833,057	\$9,178,946	\$9,476,493	\$9,834,025	\$10,297,638
Sales Tax Growth Rate	4.5%	3.9%	3.2%	3.8%	4.7%

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>
Sales Tax	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410
Sales Tax Growth Rate	6.9%	4.5%	0.9%	-1.4%	-2.8%

	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Projected</u>	<u>2014 Budget</u>
Sales Tax	11,579,077	12,162,398	12,619,573	13,060,000	13,380,000
Sales Tax Growth Rate	3.9%	5.0%	3.8%	3.5%	2.5%



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)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,471,097	4,570,340	4,568,800	4,560,320
Assessments	308,739	164,847	235,461	156,084
Sales Taxes	29,054,019	35,579,400	37,165,000	46,620,900
Franchise Taxes	138,977	138,200	138,000	136,000
Licenses and Permits	473,460	474,655	606,278	559,672
Intergovernmental	4,945,333	4,453,744	4,027,771	3,638,495
Charges for Services	7,157,934	5,454,893	6,067,395	6,085,641
Fines and Forfeitures	41,687	10,000	10,155	10,000
Interest	131,294	127,266	88,151	125,807
Hospital Lease	3,754,294	2,300,000	2,293,068	2,334,300
Other	617,208	606,206	712,292	598,846
Total Revenues	51,094,042	53,879,551	55,912,371	64,826,065
Other Financing Sources				
Transfer In from other funds	1,141,907	423,965	414,714	150,000
Proceeds of Long-Term Debt	2,256,821	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	439,326	168,495	395,912	180,050
Total Other Financing Sources	3,838,054	592,460	810,626	330,050
Fund Balance Used for Operations	3,164,423	4,855,564	-	4,296,703
TOTAL FINANCIAL SOURCES	\$ 58,096,519	59,327,575	56,722,997	69,452,818
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 20,687,447	22,776,772	21,324,244	24,418,481
Materials & Supplies	3,305,344	3,521,716	3,249,666	4,055,788
Dues Travel & Training	306,864	411,341	331,548	455,631
Utilities	598,475	722,720	638,633	725,121
Vehicle Expense	1,167,467	1,300,778	1,219,157	1,304,495
Equip & Bldg Maintenance	636,255	718,501	692,792	797,729
Contractual Services	15,889,286	14,574,740	12,487,774	17,452,484
Debt Service (Principal and Interest)	2,544,502	656,046	656,045	650,078
Emergency	-	856,395	-	1,037,000
Other	3,374,676	2,904,939	2,203,668	3,696,726
Fixed Asset Additions	2,179,936	3,629,126	3,398,704	2,394,374
Total Expenditures	50,690,252	52,073,074	46,202,231	56,987,907
Other Financing Uses				
Transfer Out to other funds	1,330,914	414,714	414,714	150,000
Early Retirement of Long-Term Debt	2,556,813	-	-	-
Total Other Financing Uses	3,947,328	414,714	414,714	150,000
TOTAL FINANCIAL USES	\$ 54,637,580	52,487,788	46,616,945	57,137,907
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 29,774,513	29,662,295	29,662,295	39,385,225
Less encumbrances, beginning of year	(3,182,012)	(984,228)	(984,228)	(601,106)
Add encumbrances, end of year	2,775,278	968,445	601,106	597,746
Fund Balance Increase (Decrease) from operations (NET) *	294,516	1,984,223	10,106,052	8,018,208
FUND BALANCE (GAAP), end of year	29,662,295	31,630,735	39,385,225	47,400,073
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(4,662,828)	(4,716,619)	(4,588,267)	(4,575,568)
NET FUND BALANCE, end of year	\$ 24,999,467	26,914,116	34,796,958	42,824,505

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,132,275	3,173,000	3,178,600	3,171,100
Assessments	-	-	-	-
Sales Taxes	12,619,573	12,413,000	13,060,000	13,380,000
Franchise Taxes	138,977	138,200	138,000	136,000
Licenses and Permits	360,416	376,063	461,503	413,512
Intergovernmental	2,214,652	2,131,854	2,039,841	1,913,867
Charges for Services	4,280,400	3,716,675	4,096,380	4,034,545
Fines and Forfeitures	22,831	10,000	10,000	10,000
Interest	53,324	63,845	63,117	58,622
Hospital Lease	2,754,294	1,790,000	1,784,468	1,816,600
Other	550,771	559,781	652,021	510,321
Total Revenues	26,127,513	24,372,418	25,483,930	25,444,567
Other Financing Sources				
Transfer In from other funds	414,467	64,714	64,714	-
Proceeds of Long-Term Debt	2,256,821	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	207,552	17,945	34,476	5,100
Total Other Financing Sources	2,878,840	82,659	99,190	5,100
Fund Balance Used for Operations	-	1,861,124	-	1,761,343
TOTAL FINANCIAL SOURCES	\$ 29,006,353	26,316,201	25,583,120	27,211,010
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 13,970,461	15,175,593	14,298,324	16,083,987
Materials & Supplies	1,306,677	1,374,398	1,289,951	1,348,351
Dues Travel & Training	178,667	212,939	199,408	246,704
Utilities	450,207	533,958	475,040	533,942
Vehicle Expense	479,791	529,186	473,544	532,657
Equip & Bldg Maintenance	194,788	311,288	270,488	375,621
Contractual Services	3,552,757	3,897,903	3,764,412	3,420,357
Debt Service (Principal and Interest)	379,947	386,113	386,113	379,113
Emergency	-	569,395	-	750,000
Other	3,148,908	2,440,914	2,228,496	2,882,398
Fixed Asset Additions	356,434	574,514	638,242	547,880
Total Expenditures	24,018,637	26,006,201	24,024,018	27,101,010
Other Financing Uses				
Transfer Out to other funds	935,000	310,000	310,000	110,000
Early Retirement of Long-Term Debt	2,556,813	-	-	-
Total Other Financing Uses	3,491,813	310,000	310,000	110,000
TOTAL FINANCIAL USES	\$ 27,510,450	26,316,201	24,334,018	27,211,010
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,094,103	10,624,189	10,624,189	11,811,221
Less encumbrances, beginning of year	(27,887)	(62,070)	(62,070)	-
Add encumbrances, end of year	62,070	62,070	-	-
Fund Balance Increase (Decrease) resulting from operations	1,495,903	(1,861,124)	1,249,102	(1,761,343)
FUND BALANCE (GAAP), end of year	10,624,189	8,763,065	11,811,221	10,049,878
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(117,606)	(120,695)	(47,296)	(47,296)
NET FUND BALANCE, end of year	\$ 10,506,583	8,642,370	11,763,925	10,002,582
Net Fund Balance as a percent of expenditures	43.74%	33.23%	48.97%	36.91%

Governmental Funds

Fund Statement–General Fund 100 (Major Fund)

	<u>Budget Basis</u> <u>Expenditures</u>	* <u>Unreserved</u> <u>Undesignated</u> <u>Fund Balance</u>	<u>As a Percent of</u> <u>Expenditures</u>
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003	19,540,596	7,728,966	39.55%
2004	20,921,595	6,392,552	30.55%
2005	20,984,455	7,763,254	37.00%
2006	23,118,276	7,860,355	34.00%
2007	23,350,975	7,311,833	31.31%
2008	23,833,280	7,436,323	31.20%
2009	22,777,444	6,184,794	27.15%
2010	23,298,628	7,206,493	30.93%
2011	22,669,420	8,561,605	37.77%
2012	24,018,637	10,506,583	43.74%
2013 Estimated	24,024,018	11,763,925	48.97%
2014 Budget	27,101,010	10,002,582	36.91%

*Excludes Other Financing Uses, Equity Transfers Out and Prior Year Encumbrances

Source: 1997 - 2012 Boone County Comprehensive Annual Financial Reports
2013 Estimated

Governmental Funds

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,338,822	1,397,340	1,390,200	1,389,220
Assessments	-	-	-	-
Sales Taxes	13,019,266	12,831,000	13,485,000	13,805,000
Franchise Taxes	-	-	-	-
Licenses and Permits	11,151	7,980	9,212	7,980
Intergovernmental	1,834,655	1,432,900	1,223,907	1,426,300
Charges for Services	1,054,408	71,865	197,792	250,840
Fines and Forfeitures	-	-	-	-
Interest	47,065	36,180	16,830	35,780
Hospital Lease	-	-	-	-
Other	(41,633)	10,400	19,813	13,000
Total Revenues	<u>17,263,734</u>	<u>15,787,665</u>	<u>16,342,754</u>	<u>16,928,120</u>
Other Financing Sources				
Transfer In from other funds	250,000	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	189,285	104,550	302,884	140,950
Total Other Financing Sources	<u>439,285</u>	<u>104,550</u>	<u>302,884</u>	<u>140,950</u>
Fund Balance Used for Operations	1,052,148	2,402,698	-	2,016,278
TOTAL FINANCIAL SOURCES	\$ 18,755,167	18,294,913	16,645,638	19,085,348
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,491,790	3,926,458	3,695,689	4,081,897
Materials & Supplies	1,873,946	1,775,337	1,725,263	2,459,701
Dues Travel & Training	18,178	36,099	30,913	45,347
Utilities	78,150	101,439	86,385	106,365
Vehicle Expense	680,940	757,669	738,200	758,365
Equip & Bldg Maintenance	318,453	263,946	294,686	307,247
Contractual Services	10,939,193	9,050,956	7,456,305	10,005,881
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	215,280	4,625	(101,241)	7,275
Fixed Asset Additions	1,139,237	2,128,384	2,088,037	1,063,270
Total Expenditures	<u>18,755,167</u>	<u>18,294,913</u>	<u>16,014,237</u>	<u>19,085,348</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	\$ 18,755,167	18,294,913	16,014,237	19,085,348
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,740,116	9,248,952	9,248,952	9,880,353
Less encumbrances, beginning of year	(2,227,378)	-	-	-
Add encumbrances, end of year	1,788,362	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,052,148)	(2,402,698)	631,401	(2,016,278)
FUND BALANCE (GAAP), end of year	<u>9,248,952</u>	<u>6,846,254</u>	<u>9,880,353</u>	<u>7,864,075</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (1,933,432)</u>	<u>\$ (1,979,287)</u>	<u>\$ (1,979,287)</u>	<u>\$ (1,979,287)</u>
NET FUND BALANCE, end of year	\$ 7,315,520	4,866,967	7,901,066	5,884,788
Net Fund Balance as a percent of expenditures	39.01%	26.60%	49.34%	30.83%

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

Departments funded by Road & Bridge Sales Tax

	<u>2040</u>	<u>2041</u>	<u>2045</u>	<u>2046</u>	<u>2048</u>	<u>2049</u>	<u>2080</u>	<u>Total</u>
	<u>Maintenance</u>	<u>Infrastructure Preservat/Rehab</u>	<u>Design & Construction</u>	<u>Stormwater Administration</u>	<u>Insurance Claim Activity</u>	<u>Contractual Services</u>	<u>R&B Road Sales Tax</u>	<u>Total</u>
REVENUES:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,389,220	\$ -	\$ 1,389,220
Sales Taxes	-	-	-	-	-	425,000	13,380,000	13,805,000
Licenses and Permits	-	-	7,000	980	-	-	-	7,980
Intergovernmental	10,500	-	204,000	-	-	1,211,800	-	1,426,300
Charges for Services	38,000	-	206,900	140	-	5,800	-	250,840
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	180	35,600	35,780
Hospital Lease	-	-	-	-	-	-	-	-
Other	153,950	-	-	-	-	-	-	153,950
Total Revenues	\$ 202,450	\$ -	\$ 417,900	\$ 1,120	\$ -	\$ 3,032,000	\$ 13,415,600	\$ 17,069,070
EXPENDITURES:								
Personal Services	3,136,332	-	893,480	52,085	-	-	-	4,081,897
Materials & Supplies	2,446,816	-	12,385	500	-	-	-	2,459,701
Dues Travel & Training	19,865	-	25,482	-	-	-	-	45,347
Utilities	94,573	-	11,792	-	-	-	-	106,365
Vehicle Expense	735,606	-	21,394	1,365	-	-	-	758,365
Equip & Bldg Maintenance	303,992	-	3,200	55	-	-	-	307,247
Contractual Services	292,308	4,550,000	2,010,700	4,468	40,000	3,108,405	-	10,005,881
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	5,550	-	465	60	-	1,200	-	7,275
Fixed Asset Additions	975,450	-	78,125	9,695	-	-	-	1,063,270
Total Expenditures	\$ 8,160,492	\$ 4,550,000	\$ 3,157,023	\$ 68,228	\$ 40,000	\$ 3,109,605	\$ -	\$ 19,085,348
FUND BALANCE USED FOR OPERATIONS								\$ (2,016,278)

Governmental Funds

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

	<u>2012</u> <u>Actual</u>	<u>2013</u> <u>Budget</u>	<u>2013</u> <u>Estimated</u>	<u>2014</u> <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,151,723	3,103,500	3,260,000	3,341,500
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,007	51,927	27,457	9,978
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,310	6,135	950	9,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,166,040	3,161,562	3,288,407	3,360,728
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	42,489	46,000	56,425	34,000
Total Other Financing Sources	42,489	46,000	56,425	34,000
Fund Balance Used for Operations	-	253,681	-	50,897
TOTAL FINANCIAL SOURCES	\$ 3,208,529	3,461,243	3,344,832	3,445,625
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,197,234	2,356,923	2,251,524	2,397,013
Materials & Supplies	44,799	119,701	116,089	114,783
Dues Travel & Training	12,040	21,983	19,059	26,935
Utilities	59,672	75,321	66,475	68,686
Vehicle Expense	280	525	311	475
Equip & Bldg Maintenance	88,830	103,181	71,792	82,344
Contractual Services	106,123	317,712	165,956	310,160
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	25,000	-	25,000
Other	20,681	27,150	25,520	27,350
Fixed Asset Additions	398,489	413,747	380,270	392,879
Total Expenditures	2,928,148	3,461,243	3,096,996	3,445,625
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,928,148	3,461,243	3,096,996	3,445,625
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,641,578	1,896,275	1,896,275	2,142,676
Less encumbrances, beginning of year	(27,119)	(1,435)	(1,435)	-
Add encumbrances, end of year	1,435	27,119	-	-
Fund Balance Increase (Decrease) resulting from operations	280,381	(253,681)	247,836	(50,897)
FUND BALANCE (GAAP), end of year	1,896,275	1,668,278	2,142,676	2,091,779
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,012,435)	(1,060,419)	(1,213,301)	(1,213,301)
NET FUND BALANCE, end of year	\$ 883,840	607,859	929,375	878,478
Net Fund Balance as a percent of expenditures	30.18%	17.56%	30.01%	25.50%

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax									
	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
REVENUES:									
Taxes	\$ 3,341,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,341,500
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	8,640	1,338	-	-	-	-	-	9,978
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	9,250	-	-	-	-	-	-	-	9,250
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	34,000	-	-	-	-	-	-	34,000
Total Revenues	\$ 3,350,750	\$ 42,640	\$ 1,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,394,728
EXPENDITURES:									
Personal Services	-	1,159,735	709,205	300,585	227,488	-	-	-	2,397,013
Materials & Supplies	-	102,720	5,788	1,000	5,275	-	-	-	114,783
Dues Travel & Training	-	20,527	-	3,048	3,360	-	-	-	26,935
Utilities	-	30,108	-	1,920	14,550	20,008	-	2,100	68,686
Vehicle Expense	-	-	-	-	475	-	-	-	475
Equip & Bldg Maintenance	-	79,239	1,000	-	850	-	-	-	81,089
Contractual Services	-	15,454	19,048	24	62,609	18,025	195,000	1,255	311,415
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	600	-	7,650	-	19,100	-	-	-	27,350
Fixed Asset Additions	-	392,279	-	-	600	-	-	-	392,879
Total Expenditures	\$ 25,600	\$ 1,800,062	\$ 742,691	\$ 306,577	\$ 334,307	\$ 38,033	\$ 195,000	\$ 3,355	\$ 3,445,625
REVENUES OVER (UNDER) EXPENDITURES									\$ (50,897)

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	4,650,000	4,800,000	6,560,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	6,600	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	4,650,000	4,806,600	6,560,000
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	\$ -	4,650,000	4,806,600	6,560,000
 FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	138,397
Materials & Supplies	-	-	-	1,400
Dues Travel & Training	-	-	-	2,340
Utilities	-	-	-	4,310
Vehicle Expense	-	-	-	200
Equip & Bldg Maintenance	-	-	-	740
Contractual Services	-	20,000	-	10,450
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	200
Fixed Asset Additions	-	-	802	8,710
Total Expenditures	-	20,000	802	166,747
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	20,000	802	166,747
 FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	4,805,798
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	4,630,000	4,805,798	6,393,253
FUND BALANCE (GAAP), end of year	-	4,630,000	4,805,798	11,199,051
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	4,630,000	4,805,798	11,199,051

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	2,325,000	2,325,000	9,532,500
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	2,325,000	2,325,000	9,532,500
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	\$ -	2,325,000	2,325,000	9,532,500
 FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	110,316	74,348	473,064
Materials & Supplies	-	325	-	-
Dues Travel & Training	-	5,590	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	2,886,778
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	251,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	116,231	74,348	3,610,842
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	116,231	74,348	3,610,842
 FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	2,250,652
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	2,208,769	2,250,652	5,921,658
FUND BALANCE (GAAP), end of year	-	2,208,769	2,250,652	8,172,310
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	2,208,769	2,250,652	8,172,310

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	263,457	256,900	235,000	1,900
Franchise Taxes	-	-	-	-
Licenses and Permits	101,893	90,612	135,563	138,180
Intergovernmental	874,603	824,780	724,477	278,036
Charges for Services	1,823,126	1,666,353	1,773,223	1,800,256
Fines and Forfeitures	18,856	-	155	-
Interest	27,255	20,579	234	20,505
Hospital Lease	1,000,000	510,000	508,600	517,700
Other	108,070	36,025	40,458	75,525
Total Revenues	4,217,260	3,405,249	3,417,710	2,832,102
Other Financing Sources				
Transfer In from other funds	376,049	259,251	250,000	50,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	2,127	-
Total Other Financing Sources	376,049	259,251	252,127	50,000
Fund Balance Used for Operations	-	338,061	-	458,846
TOTAL FINANCIAL SOURCES	\$ 4,593,309	4,002,561	3,669,837	3,340,948
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,027,962	1,207,482	1,004,359	1,244,123
Materials & Supplies	79,922	251,955	118,363	131,553
Dues Travel & Training	97,979	134,730	82,168	134,305
Utilities	10,446	12,002	10,733	11,818
Vehicle Expense	6,456	13,398	7,102	12,798
Equip & Bldg Maintenance	34,184	40,086	55,826	31,777
Contractual Services	1,291,213	1,288,169	1,101,101	818,858
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	(18,198)	425,544	44,188	522,081
Fixed Asset Additions	285,776	512,481	291,353	381,635
Total Expenditures	2,815,740	3,897,847	2,715,193	3,300,948
Other Financing Uses				
Transfer Out to other funds	94,914	104,714	104,714	40,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	94,914	104,714	104,714	40,000
TOTAL FINANCIAL USES	\$ 2,910,654	4,002,561	2,819,907	3,340,948
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,510,497	7,216,935	7,216,935	7,747,248
Less encumbrances, beginning of year	(899,628)	(920,723)	(920,723)	(601,106)
Add encumbrances, end of year	923,411	879,256	601,106	597,746
Fund Balance Increase (Decrease) resulting from operations	1,682,655	(338,061)	849,930	(458,846)
FUND BALANCE (GAAP), end of year	7,216,935	6,837,407	7,747,248	7,285,042
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(923,411)	(879,256)	(601,106)	(597,746)
NET FUND BALANCE, end of year	\$ 6,293,524	5,958,151	7,146,142	6,687,296

Governmental Funds

Fund Statement—Special Building Project—Citizen Contribution Fund 200 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	13	12	11	12
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13	12	11	12
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 13	12	11	12
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	\$ 2,884	2,897	2,897	2,908
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13	12	11	12
FUND BALANCE (GAAP), end of year	2,897	2,909	2,908	2,920
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 2,897	2,909	2,908	2,920

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	194,649	194,649	196,422	196,422
Charges for Services	931,083	900,000	943,000	950,000
Fines and Forfeitures	-	-	-	-
Interest	6,177	5,400	(5,275)	6,100
Hospital Lease	-	-	-	-
Other	36,969	5,000	3,381	5,000
Total Revenues	1,168,878	1,105,049	1,137,528	1,157,522
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	206	-
Total Other Financing Sources	-	-	206	-
Fund Balance Used for Operations	-	338,357	11,754	428,321
TOTAL FINANCIAL SOURCES	\$ 1,168,878	1,443,406	1,149,488	1,585,843
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 731,585	952,984	781,441	994,761
Materials & Supplies	29,154	93,400	53,150	88,700
Dues Travel & Training	7,818	25,775	13,500	25,775
Utilities	5,380	7,400	6,250	7,090
Vehicle Expense	4,209	10,150	4,440	10,150
Equip & Bldg Maintenance	4,291	7,122	15,200	7,765
Contractual Services	170,523	308,275	195,082	270,442
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	(45,418)	4,200	1,500	15,030
Fixed Asset Additions	9,458	22,100	78,925	154,130
Total Expenditures	917,000	1,443,406	1,149,488	1,585,843
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 917,000	1,443,406	1,149,488	1,585,843
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,752,247	1,908,303	1,908,303	1,896,549
Less encumbrances, beginning of year	(95,822)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	251,878	(338,357)	(11,754)	(428,321)
FUND BALANCE (GAAP), end of year	1,908,303	1,569,946	1,896,549	1,468,228
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 1,908,303	1,569,946	1,896,549	1,468,228

Governmental Funds

Fund Statement-E-911 Emergency Telephone Fund 202 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	261,261	255,000	232,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4,360	1,380	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	265,621	256,380	232,000	-
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	\$ 265,621	256,380	232,000	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	9,656	-
Contractual Services	147,823	157,588	157,588	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	(29,628)	-
Fixed Asset Additions	4,082	109	10,827	-
Total Expenditures	151,905	157,697	148,443	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 151,905	157,697	148,443	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 901,929	1,015,645	1,015,645	1,099,202
Less encumbrances, beginning of year	(597,746)	(597,746)	(597,746)	(597,746)
Add encumbrances, end of year	597,746	597,746	597,746	597,746
Fund Balance Increase (Decrease) resulting from operations	113,716	98,683	83,557	-
FUND BALANCE (GAAP), end of year	1,015,645	1,114,328	1,099,202	1,099,202
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ (597,746)	\$ (597,746)	\$ (597,746)	\$ (597,746)
NET FUND BALANCE, end of year	\$ 417,899	516,582	501,456	501,456

Governmental Funds

Fund Statement-Domestic Violence Fund 203 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	29,726	31,500	29,250	30,500
Fines and Forfeitures	-	-	-	-
Interest	114	70	-	70
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29,840	31,570	29,250	30,570
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	-	-	869	-
TOTAL FINANCIAL SOURCES	\$ 29,840	31,570	30,119	30,570
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	9,286	30,120	30,119	29,222
Fixed Asset Additions	-	-	-	-
Total Expenditures	9,286	30,120	30,119	29,222
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 9,286	30,120	30,119	29,222
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,054	38,608	38,608	37,739
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,554	1,450	(869)	1,348
FUND BALANCE (GAAP), end of year	38,608	40,058	37,739	39,087
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 38,608	40,058	37,739	39,087

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,235	7,500	7,200	7,200
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	155	200	185	185
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,390	7,700	7,385	7,385
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	5,475	15,829	2,429	12,465
TOTAL FINANCIAL SOURCES	\$ 12,865	23,529	9,814	19,850
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	2,320	-	2,320
Dues Travel & Training	8,005	21,049	9,680	17,380
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	131	160	134	150
Fixed Asset Additions	-	-	-	-
Total Expenditures	8,136	23,529	9,814	19,850
Other Financing Uses				
Transfer Out to other funds	4,729	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	4,729	-	-	-
TOTAL FINANCIAL USES	\$ 12,865	23,529	9,814	19,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 38,362	32,887	32,887	30,458
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,475)	(15,829)	(2,429)	(12,465)
FUND BALANCE (GAAP), end of year	32,887	17,058	30,458	17,993
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 32,887	17,058	30,458	17,993

Governmental Funds

Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	189,090	182,721	192,873	194,802
Fines and Forfeitures	-	-	-	-
Interest	1,145	1,225	27	255
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	190,235	183,946	192,900	195,057
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	76	-
Total Other Financing Sources	-	-	76	-
Fund Balance Used for Operations	-	67,345	13,061	3,730
TOTAL FINANCIAL SOURCES	\$ 190,235	251,291	206,037	198,787
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	1,956	-	1,956
Materials & Supplies	47	900	700	900
Dues Travel & Training	5,300	11,000	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	121,292	138,142	128,134	150,457
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	29,738	-	34,424
Fixed Asset Additions	-	4,841	1,439	-
Total Expenditures	126,639	186,577	141,323	198,787
Other Financing Uses				
Transfer Out to other funds	49,136	64,714	64,714	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	49,136	64,714	64,714	-
TOTAL FINANCIAL USES	\$ 175,775	251,291	206,037	198,787
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 291,109	305,569	305,569	292,508
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,460	(67,345)	(13,061)	(3,730)
FUND BALANCE (GAAP), end of year	305,569	238,224	292,508	288,778
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 305,569	238,224	292,508	288,778

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	29,810	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	534	190	50	500
Hospital Lease	-	-	-	-
Other	60,811	-	5,000	-
Total Revenues	91,155	190	5,050	500
Other Financing Sources				
Transfer In from other funds	375,000	250,000	250,000	50,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	375,000	250,000	250,000	50,000
Fund Balance Used for Operations	-	151,810	55,837	136,900
TOTAL FINANCIAL SOURCES	\$ 466,155	402,000	310,887	187,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	252,270	262,000	260,887	137,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	50,000
Fixed Asset Additions	111,442	140,000	50,000	-
Total Expenditures	363,712	402,000	310,887	187,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 363,712	402,000	310,887	187,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 96,348	198,791	198,791	142,954
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	102,443	(151,810)	(55,837)	(136,900)
FUND BALANCE (GAAP), end of year	198,791	46,981	142,954	6,054
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 198,791	46,981	142,954	6,054

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,409	5,750	-	5,750
Hospital Lease	1,000,000	510,000	508,600	517,700
Other	-	-	-	-
Total Revenues	1,007,409	515,750	508,600	523,450
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	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 1,007,409	515,750	508,600	523,450
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	37,011
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	-	-	-	37,011
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	37,011
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,008,758	2,016,167	2,016,167	2,524,767
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,007,409	515,750	508,600	486,439
FUND BALANCE (GAAP), end of year	2,016,167	2,531,917	2,524,767	3,011,206
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 2,016,167	2,531,917	2,524,767	3,011,206

Governmental Funds

Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	198,111	464,079	347,884	24,489
Charges for Services	440	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	198,551	464,079	347,884	24,489
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	86,661	-	-	-
TOTAL FINANCIAL SOURCES	\$ 285,212	464,079	347,884	24,489
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 49,500	67,512	54,960	24,489
Materials & Supplies	7,637	59,900	3,200	-
Dues Travel & Training	383	1,425	-	-
Utilities	271	275	250	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	1,994	-	-
Contractual Services	225,450	30,084	11,786	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19	3,000	238	-
Fixed Asset Additions	1,952	-	-	-
Total Expenditures	285,212	164,190	70,434	24,489
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 285,212	164,190	70,434	24,489
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 260	700	700	-
Less encumbrances, beginning of year	(191,049)	(278,150)	(278,150)	-
Add encumbrances, end of year	278,150	278,150	-	-
Fund Balance Increase (Decrease) resulting from operations	(86,661)	299,889	277,450	-
FUND BALANCE (GAAP), end of year	700	300,589	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (278,150)	\$ (278,150)	\$ -	\$ -
NET FUND BALANCE, end of year	\$ (277,450)	22,439	-	-

Governmental Funds

Fund Statement–Boone County Fairground Regional District

Fund 215 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	2,196	1,900	3,000	1,900
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	4	2	-	2
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,200	1,902	3,000	1,902
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	\$ 2,200	1,902	3,000	1,902
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	\$ 4	2,204	2,204	5,204
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,200	1,902	3,000	1,902
FUND BALANCE (GAAP), end of year	2,204	4,106	5,204	7,106
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 2,204	4,106	5,204	7,106

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	38,431	19,000	35,420	15,000
Charges for Services	104,231	18,000	25,000	45,000
Fines and Forfeitures	-	-	-	-
Interest	668	350	125	350
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	143,330	37,350	60,545	60,350
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	-	153,700	455	118,450
TOTAL FINANCIAL SOURCES	\$ 143,330	191,050	61,000	178,800
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	238	31,000	-	-
Dues Travel & Training	634	9,300	-	9,300
Utilities	1,627	1,300	1,000	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	200	60,000	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	40,000	-	40,000
Fixed Asset Additions	44,819	109,250	-	128,000
Total Expenditures	47,318	191,050	61,000	178,800
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 47,318	191,050	61,000	178,800
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 104,812	200,824	200,824	200,369
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	96,012	(153,700)	(455)	(118,450)
FUND BALANCE (GAAP), end of year	200,824	47,124	200,369	81,919
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 200,824	47,124	200,369	81,919

Governmental Funds

Fund Statement–Federal HAVA Election Fund 231 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	87,502	24,313	24,313	22,500
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	87,502	24,313	24,313	22,500
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	\$ 87,502	24,313	24,313	22,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	28,604	24,313	24,313	22,500
Contractual Services	6,991	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	51,907	-	-	-
Total Expenditures	87,502	24,313	24,313	22,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 87,502	24,313	24,313	22,500
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–Election Equipment Replacement Fund 232 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,300	6,000	6,650	23,000
Fines and Forfeitures	-	-	-	-
Interest	546	440	740	740
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	32,846	6,440	7,390	23,740
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 32,846	6,440	7,390	23,740
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	\$ 107,688	140,534	140,534	147,924
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	32,846	6,440	7,390	23,740
FUND BALANCE (GAAP), end of year	140,534	146,974	147,924	171,664
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 140,534	146,974	147,924	171,664

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	18,856	-	155	-
Interest	320	344	379	379
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>19,176</u>	<u>344</u>	<u>534</u>	<u>379</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	1,845	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>1,845</u>	<u>-</u>
Fund Balance Used for Operations	429	35,933	15,764	14,003
TOTAL FINANCIAL SOURCES	\$ 19,605	36,277	18,143	14,382
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 6,404	26,418	9,346	-
Materials & Supplies	-	1,171	1,123	-
Dues Travel & Training	10,866	-	-	-
Utilities	216	290	362	434
Vehicle Expense	2,119	2,398	1,812	1,948
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	6,000	5,500	12,000
Total Expenditures	<u>19,605</u>	<u>36,277</u>	<u>18,143</u>	<u>14,382</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	\$ 19,605	36,277	18,143	14,382
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 70,779	70,350	70,350	54,586
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(429)	(35,933)	(15,764)	(14,003)
FUND BALANCE (GAAP), end of year	<u>70,350</u>	<u>34,417</u>	<u>54,586</u>	<u>40,583</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 70,350	34,417	54,586	40,583

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,736	10,000	8,000	8,000
Charges for Services	15,680	15,763	15,300	15,763
Fines and Forfeitures	-	-	-	-
Interest	58	60	83	83
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	23,474	25,823	23,383	23,846
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	-	3,677	-	4,354
TOTAL FINANCIAL SOURCES	\$ 23,474	29,500	23,383	28,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	22,057	29,500	19,583	28,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,057	29,500	19,583	28,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,057	29,500	19,583	28,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,681	14,098	14,098	17,898
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,417	(3,677)	3,800	(4,354)
FUND BALANCE (GAAP), end of year	14,098	10,421	17,898	13,544
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 14,098	10,421	17,898	13,544

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	5,000	-
Fines and Forfeitures	-	-	-	-
Interest	30	25	29	29
Hospital Lease	-	-	-	-
Other	-	-	500	-
Total Revenues	30	25	5,529	29
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	2,605	3,275	-	2,521
TOTAL FINANCIAL SOURCES	\$ 2,635	3,300	5,529	2,550
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,033	3,175	1,756	2,450
Dues Travel & Training	-	100	-	100
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	553	-	-	-
Contractual Services	-	25	25	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,586	3,300	1,781	2,550
Other Financing Uses				
Transfer Out to other funds	1,049	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,049	-	-	-
TOTAL FINANCIAL USES	\$ 2,635	3,300	1,781	2,550
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,466	4,861	4,861	8,609
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,605)	(3,275)	3,748	(2,521)
FUND BALANCE (GAAP), end of year	4,861	1,586	8,609	6,088
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	\$ -	-	-	-
NET FUND BALANCE, end of year	\$ 4,861	1,586	8,609	6,088

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	48,160	56,392	56,392	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	48,160	56,392	56,392	-
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	\$ 48,160	56,392	56,392	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	5,968	22,562	22,562	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	6,149	6,149	-
Contractual Services	23,725	26,336	26,336	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	3,649	1,345	1,345	-
Total Expenditures	33,342	56,392	56,392	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 33,342	56,392	56,392	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	(14,818)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,818	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	300	309	279	279
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,300	50,309	50,279	50,279
Other Financing Sources				
Transfer In from other funds	-	9,251	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	9,251	-	-
Fund Balance Used for Operations	-	10,006	13,687	883
TOTAL FINANCIAL SOURCES	\$ 50,300	69,566	63,966	51,162
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,500	1,500	1,500
Dues Travel & Training	-	-	-	-
Utilities	2,446	2,640	2,775	2,794
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	298	328	328	346
Contractual Services	1,642	1,806	1,768	1,737
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	23,292	17,595	4,785
Total Expenditures	4,386	29,566	23,966	11,162
Other Financing Uses				
Transfer Out to other funds	40,000	40,000	40,000	40,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	40,000	40,000	40,000	40,000
TOTAL FINANCIAL USES	\$ 44,386	69,566	63,966	51,162
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,243	24,157	24,157	10,470
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,914	(10,006)	(13,687)	(883)
FUND BALANCE (GAAP), end of year	24,157	14,151	10,470	9,587
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 24,157	14,151	10,470	9,587

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimated</u>	2014 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	101,893	90,612	135,563	138,180
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	687	648	1,189	1,189
Hospital Lease	-	-	-	-
Other	-	-	552	-
Total Revenues	102,580	91,260	137,304	139,369
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	-	42,201	1,114	-
TOTAL FINANCIAL SOURCES	\$ 102,580	133,461	138,418	139,369
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	9,186	9,186	36,218
Materials & Supplies	2,367	3,776	3,035	-
Dues Travel & Training	-	1,185	1,185	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	986
Contractual Services	18,021	19,874	25,572	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(75)	-	-	-
Fixed Asset Additions	55,624	99,440	99,440	-
Total Expenditures	75,937	133,461	138,418	37,204
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 75,937	133,461	138,418	37,204
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 104,185	175,462	175,462	132,881
Less encumbrances, beginning of year	(193)	(44,827)	(44,827)	(3,360)
Add encumbrances, end of year	44,827	3,360	3,360	-
Fund Balance Increase (Decrease) resulting from operations	26,643	(42,201)	(1,114)	102,165
FUND BALANCE (GAAP), end of year	175,462	91,794	132,881	231,686
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (44,827)	\$ (3,360)	\$ (3,360)	\$ -
NET FUND BALANCE, end of year	\$ 130,635	88,434	129,521	231,686

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,746	17,000	17,000	17,000
Fines and Forfeitures	-	-	-	-
Interest	462	379	618	610
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	16,208	17,379	17,618	17,610
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	-	57,621	-	57,390
TOTAL FINANCIAL SOURCES	\$ 16,208	75,000	17,618	75,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	75,000	-	75,000
Total Expenditures	-	75,000	-	75,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	75,000	-	75,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 91,911	108,119	108,119	125,737
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	16,208	(57,621)	17,618	(57,390)
FUND BALANCE (GAAP), end of year	108,119	50,498	125,737	68,347
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 108,119	50,498	125,737	68,347

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	8	11	19	19
Hospital Lease	-	-	-	-
Other	8,542	-	-	-
Total Revenues	8,550	11	19	19
Other Financing Sources				
Transfer In from other funds	1,049	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	1,049	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 9,599	11	19	19
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	6,500	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,500	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,500	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	3,099	3,099	3,118
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,099	11	19	19
FUND BALANCE (GAAP), end of year	3,099	3,110	3,118	3,137
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 3,099	3,110	3,118	3,137

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,975	4,000	4,000	4,000
Fines and Forfeitures	-	-	-	-
Interest	19	17	2	17
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,994	4,017	4,002	4,017
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	904	921	935	1,368
TOTAL FINANCIAL SOURCES	\$ 4,898	4,938	4,937	5,385
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,898	4,938	4,937	5,385
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,898	4,938	4,937	5,385
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,898	4,938	4,937	5,385
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,998	3,094	3,094	2,159
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(904)	(921)	(935)	(1,368)
FUND BALANCE (GAAP), end of year	3,094	2,173	2,159	791
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,094	2,173	2,159	791

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	90,689	90,000	116,000	100,000
Fines and Forfeitures	-	-	-	-
Interest	114	103	(182)	168
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	90,803	90,103	115,818	100,168
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	6,748	-	-
TOTAL FINANCIAL SOURCES	\$ 90,803	96,851	115,818	100,168
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 81,761	92,899	93,312	88,133
Materials & Supplies	3,083	3,852	4,058	3,558
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	10	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	84,854	96,851	97,470	91,791
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 84,854	96,851	97,470	91,791
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 27,044	32,993	32,993	51,341
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,949	(6,748)	18,348	8,377
FUND BALANCE (GAAP), end of year	32,993	26,245	51,341	59,718
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 32,993	26,245	51,341	59,718

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,000	18,050	11,920	11,501
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,000	18,050	11,920	11,501
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	-	1,950	-	8,499
TOTAL FINANCIAL SOURCES	\$ 20,000	20,000	11,920	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	11,921	19,500	11,500	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,921	20,000	11,500	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,921	20,000	11,500	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	8,079	8,079	8,499
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,079	(1,950)	420	(8,499)
FUND BALANCE (GAAP), end of year	8,079	6,129	8,499	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 8,079	6,129	8,499	-

Governmental Funds

Fund Statement-PA Bad Check Fund 263 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	37,729	39,500	30,000	30,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	28	25	25	25
Total Revenues	37,757	39,525	30,025	30,025
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	2,176	-	-	-
TOTAL FINANCIAL SOURCES	\$ 39,933	39,525	30,025	30,025
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 38,233	15,577	15,165	13,015
Materials & Supplies	1,262	1,610	1,500	1,580
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	438	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	5	-	5
Fixed Asset Additions	-	-	-	-
Total Expenditures	39,933	17,192	16,665	14,600
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 39,933	17,192	16,665	14,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 449	(1,727)	(1,727)	11,633
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,176)	22,333	13,360	15,425
FUND BALANCE (GAAP), end of year	(1,727)	20,606	11,633	27,058
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ (1,727)	20,606	11,633	27,058

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	25	24	(30)	28
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25	24	(30)	28
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	-	3,051	30	3,047
TOTAL FINANCIAL SOURCES	\$ 25	3,075	-	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,075	-	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	3,075	-	3,075
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	3,075	-	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,257	5,282	5,282	5,252
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	25	(3,051)	(30)	(3,047)
FUND BALANCE (GAAP), end of year	5,282	2,231	5,252	2,205
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 5,282	2,231	5,252	2,205

Governmental Funds

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

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimated</u>	2014 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	2,300	17,500
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>2,300</u>	<u>17,500</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	\$ -	-	2,300	17,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	17,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,500</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	\$ -	-	-	17,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	2,300
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	2,300	-
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>-</u>	<u>2,300</u>	<u>2,300</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ -	-	2,300	2,300

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	114,229	101,569	124,930	112,440
Fines and Forfeitures	-	-	-	-
Interest	2,281	1,980	325	1,980
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	116,510	103,549	125,255	114,420
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	357,801	-	346,870
TOTAL FINANCIAL SOURCES	\$ 116,510	461,350	125,255	461,290
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	21,346	14,000	13,000	18,320
Dues Travel & Training	5,661	6,750	600	6,750
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	53,045	132,000	79,000	132,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	282,896	-	300,000
Fixed Asset Additions	401	25,704	20,882	4,220
Total Expenditures	80,453	461,350	113,482	461,290
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 80,453	461,350	113,482	461,290
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 479,386	515,443	515,443	527,216
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,057	(357,801)	11,773	(346,870)
FUND BALANCE (GAAP), end of year	515,443	157,642	527,216	180,346
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 515,443	157,642	527,216	180,346

Governmental Funds

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

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimated</u>	2014 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	27,822	27,335	27,335	4,425
Charges for Services	100,791	104,000	95,750	87,250
Fines and Forfeitures	-	-	-	-
Interest	166	300	300	375
Hospital Lease	-	-	-	-
Other	700	1,000	1,000	500
Total Revenues	<u>129,479</u>	<u>132,635</u>	<u>124,385</u>	<u>92,550</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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	6,240	-	-	-
TOTAL FINANCIAL SOURCES	\$ 135,719	132,635	124,385	92,550
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	518	150	150	650
Dues Travel & Training	105	300	300	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	135,096	132,150	99,150	31,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>135,719</u>	<u>132,600</u>	<u>99,600</u>	<u>31,900</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	\$ 135,719	132,600	99,600	31,900
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,517	19,277	19,277	44,062
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(6,240)</u>	<u>35</u>	<u>24,785</u>	<u>60,650</u>
FUND BALANCE (GAAP), end of year	19,277	19,312	44,062	104,712
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 19,277	19,312	44,062	104,712

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	72,465	70,000	86,000	94,000
Fines and Forfeitures	-	-	-	-
Interest	1,161	950	950	975
Hospital Lease	-	-	-	-
Other	1,020	30,000	30,000	70,000
Total Revenues	74,646	100,950	116,950	164,975
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	-	34,792	11,308	20,432
TOTAL FINANCIAL SOURCES	\$ 74,646	135,742	128,258	185,407
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	21,528	21,528	48,540
Materials & Supplies	6,523	10,275	10,275	10,975
Dues Travel & Training	6,872	14,050	14,050	21,140
Utilities	-	-	-	-
Vehicle Expense	128	850	850	700
Equip & Bldg Maintenance	-	180	180	180
Contractual Services	39,440	72,534	50,650	71,622
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	5,028	14,425	28,825	32,250
Fixed Asset Additions	-	1,900	1,900	-
Total Expenditures	57,991	135,742	128,258	185,407
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 57,991	135,742	128,258	185,407
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 239,244	258,587	258,587	247,279
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	2,688	-	-	-
Fund Balance Increase (Decrease) resulting from operations	16,655	(34,792)	(11,308)	(20,432)
FUND BALANCE (GAAP), end of year	258,587	223,795	247,279	226,847
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (2,688)	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 255,899	223,795	247,279	226,847

Governmental Funds

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,952	18,250	18,250	17,500
Fines and Forfeitures	-	-	-	-
Interest	499	410	410	410
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>15,451</u>	<u>18,660</u>	<u>18,660</u>	<u>17,910</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	\$ 15,451	18,660	18,660	17,910
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	374	600	600	600
Dues Travel & Training	975	7,000	7,000	7,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	5,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	910	1,500	1,500	1,500
Fixed Asset Additions	2,442	3,500	3,500	3,500
Total Expenditures	<u>4,701</u>	<u>17,600</u>	<u>17,600</u>	<u>17,600</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	\$ 4,701	17,600	17,600	17,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 101,816	112,566	112,566	113,626
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,750	1,060	1,060	310
FUND BALANCE (GAAP), end of year	<u>112,566</u>	<u>113,626</u>	<u>113,626</u>	<u>113,936</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 112,566	113,626	113,626	113,936

Governmental Funds

Fund Statement–Recovery Act Grants Fund 297 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	235,147	21,512	21,511	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	235,147	21,512	21,511	-
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	-	609	66	-
TOTAL FINANCIAL SOURCES	\$ 235,147	22,121	21,577	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 120,479	19,422	19,421	-
Materials & Supplies	372	1,764	1,754	-
Dues Travel & Training	17,905	283	283	-
Utilities	506	97	96	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	95,885	555	23	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	235,147	22,121	21,577	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 235,147	22,121	21,577	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66	66	66	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	(609)	(66)	-
FUND BALANCE (GAAP), end of year	66	(543)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 66	(543)	-	-

Governmental Funds

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	308,739	164,847	235,461	156,084
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	13,416	12,283	12,089	10,314
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(2,660)	527	420	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>319,495</u>	<u>177,657</u>	<u>247,970</u>	<u>168,048</u>
Other Financing Sources				
Transfer In from other funds	101,391	100,000	100,000	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>101,391</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Fund Balance Used for Operations	2,112,275	-	-	9,339
TOTAL FINANCIAL SOURCES	\$ 2,533,161	277,657	347,970	277,387
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	2,164,555	269,933	269,932	270,965
Emergency	-	-	-	-
Other	8,005	6,706	6,705	6,422
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>2,172,560</u>	<u>276,639</u>	<u>276,637</u>	<u>277,387</u>
Other Financing Uses				
Transfer Out to other funds	301,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>360,601</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 2,533,161	276,639	276,637	277,387
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,788,219	675,944	675,944	747,277
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,112,275)	1,018	71,333	(9,339)
FUND BALANCE (GAAP), end of year	<u>675,944</u>	<u>676,962</u>	<u>747,277</u>	<u>737,938</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(675,944)	(676,962)	(747,277)	(737,938)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	301,000	-	-	-
TOTAL FINANCIAL SOURCES	\$ 301,000	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	301,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>301,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 301,000	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 524,000	223,000	223,000	223,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(301,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (GAAP), end of year	223,000	223,000	223,000	223,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (223,000)</u>	<u>\$ (223,000)</u>	<u>\$ (223,000)</u>	<u>\$ (223,000)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2005 Special Obligation Bonds-Taxable Fund 304 (Nonmajor Fund)

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(3,309)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(3,309)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	1,873,101	-	-	-
TOTAL FINANCIAL SOURCES	\$ 1,869,792	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,853,382	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>1,853,382</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	16,410	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>16,410</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 1,869,792	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,873,101	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(1,873,101)</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	13,416	12,283	12,089	10,314
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	136	125	134	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>13,552</u>	<u>12,408</u>	<u>12,223</u>	<u>10,734</u>
Other Financing Sources				
Transfer In from other funds	100,000	100,000	100,000	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 113,552	112,408	112,223	110,734
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	104,813	102,298	102,298	104,698
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>104,813</u>	<u>102,298</u>	<u>102,298</u>	<u>104,698</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	\$ 104,813	102,298	102,298	104,698
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 102,939	111,678	111,678	121,603
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,739	10,110	9,925	6,036
FUND BALANCE (GAAP), end of year	<u>111,678</u>	<u>121,788</u>	<u>121,603</u>	<u>127,639</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (111,678)</u>	<u>\$ (121,788)</u>	<u>\$ (121,603)</u>	<u>\$ (127,639)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2000A Neighborhood Improvement District Sewer Bond Fund 383 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,046	-	-	-
TOTAL FINANCIAL SOURCES	\$ 1,046	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	1,046	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,046	-	-	-
TOTAL FINANCIAL USES	\$ 1,046	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,046	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,046)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Series 2000B Neighborhood Improvement District Road Bond Fund 384 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	653	-	-	-
TOTAL FINANCIAL SOURCES	\$ 653	-	-	-
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	653	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	653	-	-	-
TOTAL FINANCIAL USES	\$ 653	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 653	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(653)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2001 Neighborhood Improvement District Road Bond Fund 385 (Nonmajor Fund)

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	660	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(3)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	657	-	-	-
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	78,855	-	-	-
TOTAL FINANCIAL SOURCES	\$ 79,512	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,000	-	-	-
Emergency	-	-	-	-
Other	1,020	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	38,020	-	-	-
Other Financing Uses				
Transfer Out to other funds	41,492	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	41,492	-	-	-
TOTAL FINANCIAL USES	\$ 79,512	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 78,855	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(78,855)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	22,636	22,409	22,409	22,410
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	16	26	24	35
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,652	22,435	22,433	22,445
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	770	133	135	245
TOTAL FINANCIAL SOURCES	\$ 23,422	22,568	22,568	22,690
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,072	22,218	22,218	22,340
Emergency	-	-	-	-
Other	350	350	350	350
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,422	22,568	22,568	22,690
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 23,422	22,568	22,568	22,690
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,579	23,809	23,809	23,674
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(770)	(133)	(135)	(245)
FUND BALANCE (GAAP), end of year	23,809	23,676	23,674	23,429
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ (23,809)	\$ (23,676)	\$ (23,674)	\$ (23,429)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	163,072	64,751	98,997	59,661
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	355	239	199	940
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	163,427	64,990	99,196	60,601
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	6,686	-	10,657
TOTAL FINANCIAL SOURCES	\$ 163,427	71,676	99,196	71,258
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	67,148	67,098	67,098	66,930
Emergency	-	-	-	-
Other	4,824	4,578	4,578	4,328
Fixed Asset Additions	-	-	-	-
Total Expenditures	71,972	71,676	71,676	71,258
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 71,972	71,676	71,676	71,258
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 101,556	193,011	193,011	220,531
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	91,455	(6,686)	27,520	(10,657)
FUND BALANCE (GAAP), end of year	193,011	186,325	220,531	209,874
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (193,011)	\$ (186,325)	\$ (220,531)	\$ (209,874)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimated</u>	2014 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	34,708	10,169	20,727	9,570
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	129	110	33	225
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34,837	10,279	20,760	9,795
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	-	711	-	1,155
TOTAL FINANCIAL SOURCES	\$ 34,837	10,990	20,760	10,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	11,030	10,990	10,990	10,950
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,030	10,990	10,990	10,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,030	10,990	10,990	10,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 20,860	44,667	44,667	54,437
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23,807	(711)	9,770	(1,155)
FUND BALANCE (GAAP), end of year	44,667	43,956	54,437	53,282
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (44,667)	\$ (43,956)	\$ (54,437)	\$ (53,282)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	13,138	9,327	9,472	9,328
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	13,138	9,327	9,472	9,328
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	-	1,215	1,068	1,178
TOTAL FINANCIAL SOURCES	\$ 13,138	10,542	10,540	10,506
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,763	8,764	8,763	8,762
Emergency	-	-	-	-
Other	1,811	1,778	1,777	1,744
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,574	10,542	10,540	10,506
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,574	10,542	10,540	10,506
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,019	9,583	9,583	8,515
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,564	(1,215)	(1,068)	(1,178)
FUND BALANCE (GAAP), end of year	9,583	8,368	8,515	7,337
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (9,583)	\$ (8,368)	\$ (8,515)	\$ (7,337)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	65,311	52,447	77,957	49,370
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	13	22	25	25
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	65,324	52,469	77,982	49,395
Other Financing Sources				
Transfer In from other funds	773	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	773	-	-	-
Fund Balance Used for Operations	-	906	-	2,780
TOTAL FINANCIAL SOURCES	\$ 66,097	53,375	77,982	52,175
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	54,592	53,375	53,375	52,175
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	54,592	53,375	53,375	52,175
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 54,592	53,375	53,375	52,175
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 48,505	60,010	60,010	84,617
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,505	(906)	24,607	(2,780)
FUND BALANCE (GAAP), end of year	60,010	59,104	84,617	81,837
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (60,010)	\$ (59,104)	\$ (84,617)	\$ (81,837)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	9,214	5,744	5,899	5,745
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3	5	5	5
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,217	5,749	5,904	5,750
Other Financing Sources				
Transfer In from other funds	618	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	618	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 9,835	5,749	5,904	5,750
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	4,755	5,190	5,190	5,110
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,755	5,190	5,190	5,110
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,755	5,190	5,190	5,110
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,106	10,186	10,186	10,900
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,080	559	714	640
FUND BALANCE (GAAP), end of year	10,186	10,745	10,900	11,540
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	\$ (10,186)	\$ (10,745)	\$ (10,900)	\$ (11,540)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,342,436	4,649,331	4,302,025	4,336,975
Fines and Forfeitures	-	-	-	-
Interest	27,599	26,650	9,838	27,905
Hospital Lease	-	-	-	-
Other	(44,865)	27,031	24,781	22,031
Total Revenues	<u>4,325,170</u>	<u>4,703,012</u>	<u>4,336,644</u>	<u>4,386,911</u>
Other Financing Sources				
Transfer In from other funds	45,000	45,000	45,000	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	15	-	2,007	4,500
Total Other Financing Sources	<u>45,015</u>	<u>45,000</u>	<u>47,007</u>	<u>4,500</u>
Fund Balance Used for Operations	553,021	1,243,074	190,639	1,056,595
TOTAL FINANCIAL SOURCES	\$ 4,923,206	5,991,086	4,574,290	5,448,006
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 514,185	558,753	540,982	618,900
Materials & Supplies	61,899	65,664	55,600	62,977
Dues Travel & Training	615	1,310	280	660
Utilities	412,963	459,326	411,230	429,058
Vehicle Expense	13,360	15,304	14,301	16,324
Equip & Bldg Maintenance	381,821	434,990	297,360	172,143
Contractual Services	3,257,828	3,861,971	3,203,956	3,935,116
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	6,100	-	12,100
Other	1,016	533,941	(3,146)	97,428
Fixed Asset Additions	234,519	8,727	8,727	103,300
Total Expenditures	<u>4,878,206</u>	<u>5,946,086</u>	<u>4,529,290</u>	<u>5,448,006</u>
Other Financing Uses				
Transfer Out to other funds	45,000	45,000	45,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 4,923,206	5,991,086	4,574,290	5,448,006
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,434,210	4,901,435	4,901,435	4,680,096
Less encumbrances, beginning of year	(5,852)	(30,700)	(30,700)	-
Add encumbrances, end of year	30,700	-	-	-
Proprietary adjustment to full accrual	(4,602)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(553,021)	(1,243,074)	(190,639)	(1,056,595)
FUND BALANCE (GAAP), end of year	<u>4,901,435</u>	<u>3,627,661</u>	<u>4,680,096</u>	<u>3,623,501</u>
APPROPRIATION, end of year	-	(489,336)	-	-
NET FUND BALANCE, end of year	\$ 4,901,435	3,138,325	4,680,096	3,623,501

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimated</u>	2014 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,363,574	2,402,696	2,325,530	2,541,948
Fines and Forfeitures	-	-	-	-
Interest	12,003	12,675	4,115	12,585
Hospital Lease	-	-	-	-
Other	15	20,000	17,750	15,000
Total Revenues	<u>2,375,592</u>	<u>2,435,371</u>	<u>2,347,395</u>	<u>2,569,533</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	279,895	1,132,423	225,570	845,307
TOTAL FINANCIAL SOURCES	\$ 2,655,487	3,567,794	2,572,965	3,414,840
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,655,487	3,078,458	2,572,275	3,362,340
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	489,336	690	52,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>2,655,487</u>	<u>3,567,794</u>	<u>2,572,965</u>	<u>3,414,840</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	\$ 2,655,487	3,567,794	2,572,965	3,414,840
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,166,087	1,886,192	1,886,192	1,660,622
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(279,895)</u>	<u>(1,132,423)</u>	<u>(225,570)</u>	<u>(845,307)</u>
FUND BALANCE (GAAP), end of year	1,886,192	753,769	1,660,622	815,315
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ (489,336)	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 1,886,192	264,433	1,660,622	815,315

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	191,001	256,783	255,800	274,946
Fines and Forfeitures	-	-	-	-
Interest	322	465	175	445
Hospital Lease	-	-	-	-
Other	15	-	-	-
Total Revenues	191,338	257,248	255,975	275,391
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	24,211	-	-	-
TOTAL FINANCIAL SOURCES	\$ 215,549	257,248	255,975	275,391
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	215,549	238,889	221,480	250,575
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	215,549	238,889	221,480	250,575
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 215,549	238,889	221,480	250,575
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 48,757	24,546	24,546	59,041
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(24,211)	18,359	34,495	24,816
FUND BALANCE (GAAP), end of year	24,546	42,905	59,041	83,857
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 24,546	42,905	59,041	83,857

Internal Service Funds

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

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimated</u>	2014 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	417,457	459,350	192,037	-
Fines and Forfeitures	-	-	-	-
Interest	3,961	4,510	1,885	5,175
Hospital Lease	-	-	-	-
Other	15	-	-	-
Total Revenues	<u>421,433</u>	<u>463,860</u>	<u>193,922</u>	<u>5,175</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	-	25,606	168,536	250,225
TOTAL FINANCIAL SOURCES	\$ 421,433	489,466	362,458	255,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	13,266	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	302,926	431,200	317,458	255,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>302,926</u>	<u>444,466</u>	<u>317,458</u>	<u>255,400</u>
Other Financing Uses				
Transfer Out to other funds	45,000	45,000	45,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 347,926	489,466	362,458	255,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 944,740	1,018,247	1,018,247	849,711
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	73,507	(25,606)	(168,536)	(250,225)
FUND BALANCE (GAAP), end of year	<u>1,018,247</u>	<u>992,641</u>	<u>849,711</u>	<u>599,486</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 1,018,247	992,641	849,711	599,486

Internal Service Funds

Fund Statement—Self Insured Worker's Compensation Loss

Control Fund 603

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	303	225	80	-
Hospital Lease	-	-	-	-
Other	(44,985)	-	-	-
Total Revenues	(44,682)	225	80	-
Other Financing Sources				
Transfer In from other funds	45,000	45,000	45,000	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	45,000	45,000	45,000	-
Fund Balance Used for Operations	18,354	8,910	-	-
TOTAL FINANCIAL SOURCES	\$ 18,672	54,135	45,080	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	460	700	200	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	18,212	53,435	21,500	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,672	54,135	21,700	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,672	54,135	21,700	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 60,125	41,771	41,771	65,151
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(18,354)	(8,910)	23,380	-
FUND BALANCE (GAAP), end of year	41,771	32,861	65,151	65,151
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 41,771	32,861	65,151	65,151

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	796,136	783,358	781,514	805,537
Fines and Forfeitures	-	-	-	-
Interest	3,536	2,740	460	2,740
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	799,672	786,098	781,974	808,277
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	15	-	2,007	4,500
Total Other Financing Sources	15	-	2,007	4,500
Fund Balance Used for Operations	29,693	149,834	71,155	298,344
TOTAL FINANCIAL SOURCES	\$ 829,380	935,932	855,136	1,111,121
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 514,185	545,487	540,982	618,900
Materials & Supplies	61,899	65,664	55,600	62,977
Dues Travel & Training	155	610	80	660
Utilities	10,758	10,656	11,680	12,988
Vehicle Expense	13,360	15,304	14,301	16,324
Equip & Bldg Maintenance	123,465	178,790	152,930	172,143
Contractual Services	44,754	59,989	64,278	66,801
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	6,100	-	12,100
Other	1,016	44,605	6,558	44,928
Fixed Asset Additions	59,788	8,727	8,727	103,300
Total Expenditures	829,380	935,932	855,136	1,111,121
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 829,380	935,932	855,136	1,111,121
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 727,602	718,155	718,155	616,300
Less encumbrances, beginning of year	(5,852)	(30,700)	(30,700)	-
Add encumbrances, end of year	30,700	-	-	-
Proprietary adjustment to full accrual	(4,602)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(29,693)	(149,834)	(71,155)	(298,344)
FUND BALANCE (GAAP), end of year	718,155	537,621	616,300	317,956
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 718,155	537,621	616,300	317,956

Internal Service Funds

Fund Statement–Capital Repair and Replacement Fund 620

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	234,623	248,474	248,474	248,474
Fines and Forfeitures	-	-	-	-
Interest	5,669	4,375	2,215	4,375
Hospital Lease	-	-	-	-
Other	15	-	-	-
Total Revenues	240,307	252,849	250,689	252,849
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	213,680	3,351	-	-
TOTAL FINANCIAL SOURCES	\$ 453,987	256,200	250,689	252,849
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	258,356	256,200	144,430	-
Contractual Services	20,900	-	6,965	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	(10,394)	-
Fixed Asset Additions	174,731	-	-	-
Total Expenditures	453,987	256,200	141,001	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 453,987	256,200	141,001	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,108,091	894,411	894,411	1,004,099
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(213,680)	(3,351)	109,688	252,849
FUND BALANCE (GAAP), end of year	894,411	891,060	1,004,099	1,256,948
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 894,411	891,060	1,004,099	1,256,948

Internal Service Funds

Fund Statement—Utilities Fund 621

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	289,645	448,670	448,670	416,070
Fines and Forfeitures	-	-	-	-
Interest	865	940	321	895
Hospital Lease	-	-	-	-
Other	15	-	-	-
Total Revenues	290,525	449,610	448,991	416,965
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	111,680	-	-	-
TOTAL FINANCIAL SOURCES	\$ 402,205	449,610	448,991	416,965
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	402,205	448,670	399,550	416,070
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	402,205	448,670	399,550	416,070
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 402,205	448,670	399,550	416,070
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 201,206	89,526	89,526	138,967
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(111,680)	940	49,441	895
FUND BALANCE (GAAP), end of year	89,526	90,466	138,967	139,862
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 89,526	90,466	138,967	139,862

Internal Service Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	240	190	201	330
Hospital Lease	-	-	-	-
Other	15	7,031	7,031	7,031
Total Revenues	255	7,221	7,232	7,361
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	\$ 255	7,221	7,232	7,361
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 47,585	47,840	47,840	55,072
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	255	7,221	7,232	7,361
FUND BALANCE (GAAP), end of year	47,840	55,061	55,072	62,433
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 47,840	55,061	55,072	62,433

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	139	110	18	175
Hospital Lease	-	-	-	-
Other	15	-	-	-
Total Revenues	154	110	18	175
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 154	110	18	175
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 29,542	29,696	29,696	29,714
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	154	110	18	175
FUND BALANCE (GAAP), end of year	29,696	29,806	29,714	29,889
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 29,696	29,806	29,714	29,889

Internal Service Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	561	420	368	1,185
Hospital Lease	-	-	-	-
Other	15	-	-	-
Total Revenues	50,576	50,420	50,368	51,185
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,576	50,420	50,368	51,185
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	\$ 100,475	151,051	151,051	201,419
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,576	50,420	50,368	51,185
FUND BALANCE (GAAP), end of year	151,051	201,471	201,419	252,604
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 151,051	201,471	201,419	252,604

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	540	430	634	634
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	540	430	634	634
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	1,297	2,490	2,085	2,226
TOTAL FINANCIAL SOURCES	\$ 1,837	2,920	2,719	2,860
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,674	2,841	2,641	2,860
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	163	79	78	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,837	2,920	2,719	2,860
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,837	2,920	2,719	2,860
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 115,445	114,148	114,148	112,063
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,297)	(2,490)	(2,085)	(2,226)
FUND BALANCE (GAAP), end of year	114,148	111,658	112,063	109,837
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(37,471)	(37,471)	(37,471)	(37,471)
NET FUND BALANCE, end of year	\$ 76,677	74,187	74,592	72,366

Trust Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	151	115	170	170
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	151	115	170	170
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	12	-	-	-
TOTAL FINANCIAL SOURCES	\$ 163	115	170	170
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	163	79	78	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	163	79	78	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 163	79	78	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,499	32,487	32,487	32,579
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(12)	36	92	170
FUND BALANCE (GAAP), end of year	32,487	32,523	32,579	32,749
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (32,400)	\$ (32,400)	\$ (32,400)	\$ (32,400)
NET FUND BALANCE, end of year	\$ 87	123	179	349

Trust Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	34	25	39	39
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	34	25	39	39
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	-	175	-	181
TOTAL FINANCIAL SOURCES	\$ 34	200	39	220
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	200	-	220
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	200	-	220
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	200	-	220
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,262	7,296	7,296	7,335
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	34	(175)	39	(181)
FUND BALANCE (GAAP), end of year	7,296	7,121	7,335	7,154
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	\$ (5,071)	\$ (5,071)	\$ (5,071)	\$ (5,071)
NET FUND BALANCE, end of year	\$ 2,225	2,050	2,264	2,083

Trust Funds

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

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	355	290	425	425
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	355	290	425	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	1,319	2,351	2,216	2,215
TOTAL FINANCIAL SOURCES	\$ 1,674	2,641	2,641	2,640
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,674	2,641	2,641	2,640
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,674	2,641	2,641	2,640
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,674	2,641	2,641	2,640
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 75,684	74,365	74,365	72,149
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,319)	(2,351)	(2,216)	(2,215)
FUND BALANCE (GAAP), end of year	74,365	72,014	72,149	69,934
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 74,365	72,014	72,149	69,934

Personnel Summaries—

This section contains the following personnel information:

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

A summary of significant changes over the past 10 years is provided below. Refer to the Budget Message for detailed discussion of staffing changes for the current budget year.

General Government Operations—

Approximately 9.0 FTE positions (net) have been added over the past 10 years, which represents an 11% increase. Most of the additional positions have been added to offices which provide internal support to other County offices (Information Technology, Purchasing, County Counselor, and Auditor); however, additional FTEs have also been added to the Election & Registration Office, the Collector's Office, and the Assessor's Office. In FY 2013, employee benefits and risk management were transferred from the County Clerk's Office to Human Resources; as a result, 2.0 FTEs were transferred from the County Clerk's Office to Human Resources & Risk Management.

Public Safety—

Approximately 23 FTE positions (net) have been added over the past 10 years, which represents a 10% increase. Ten of the additional positions are associated with 911 activities, as explained in the Budget Message. Additional FTEs will be added in conjunction with the transfer of existing 911 and Emergency Management functions from the City of Columbia to Boone County and the expansion of operations after relocation to the new facility. Other staffing increases include: Alternative Sentencing program personnel; a Jury Supervisor; Sheriff Sergeant, Investigator, and Cyber-Crimes personnel; and Public Administrator personnel. Additional FTEs have been added to the Prosecuting Attorney's Office; however, they have been off-set by staffing reductions in the state-reimbursed Child Support Enforcement program.

Environment, Protective Inspection, & Infrastructure—

Approximately 5.0 FTEs have been added over the past 10 years, which represents a 6% increase. The positions have been added to Public Works Maintenance Operations, Public Works Design and Construction, and Storm Water Administration.

Health and Community Services—

FY 2014 is the first year for the County to employ staff for health and community services activities; previously, these services were obtained pursuant to an intergovernmental agreement with the City of Columbia. 3.0 additional FTE's have been approved in the budget.

Facilities Maintenance and Housekeeping—

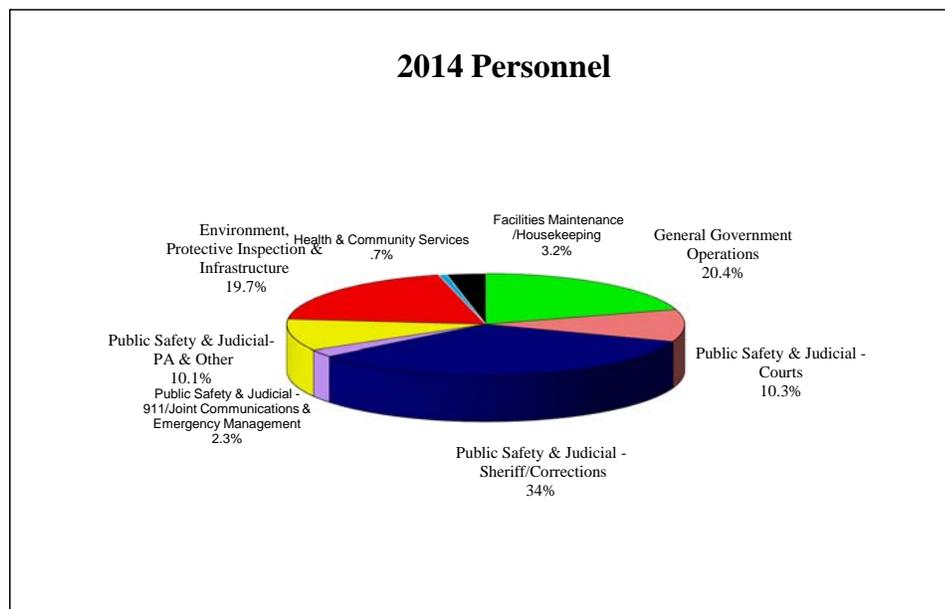
In FY 2012, two FTEs were transferred from Facilities Maintenance and Housekeeping to the Sheriff's department. An additional two maintenance technicians were added over FY 2012-2014, resulting in a net change of zero.



Personnel Summaries cont'd

Summary of Personnel by Function

2014				2014			
FUNC	DEPT NO	DEPT NAME	FTE	DEPT NO	DEPT NAME	FTE	
<u>General Government Operations</u>				<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>			
1	1110	Auditor	6.00	2701	911/Joint Communications Operations	10.00	
1	1115	Human Resources	4.00			10.00	
1	1118	Purchasing	3.75	<u>Public Safety & Judicial - PA & Other</u>			
1	1121	County Commission	5.45	1200	Public Administrator	6.75	
1	1126	County Counselor	3.00	1261	Prosecuting Attorney	23.00	
1	1131	County Clerk	3.75	1262	Victim Witness	4.48	
1	1132	Election and Registration	7.54	1263	IV-D	3.00	
1	1140	Treasurer	3.75	2610	PA Tax Collection	2.00	
1	1150	Collector	8.25	2630	PA Bad Check Collection	0.25	
1	1160	Recorder	8.00	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	
1	1170	Information Technology	16.00			44.48	
1	1176	GIS - County	2.00	<u>Environment, Protective Inspection & Infrastructure</u>			
1	1194	Mail Services	2.00	1360	Solid Waste Recycling	0.25	
1	2010	Assessment	16.75	1710	Planning and Zoning	5.08	
1	2110	Collector Tax Maintenance	0.08	1720	Building Codes	6.34	
			90.32	1725	Stormwater Administration	1.69	
<u>Public Safety & Judicial - Courts</u>				2040	Public Works-R&B Maintenance	58.23	
2.1	1210	Circuit Court Services	22.50	2045	Public Works-Design & Construction	14.08	
2.1	1221	Circuit Clerk	5.00	2046	Stormwater Administration	0.90	
2.1	1241	Juvenile Office	4.44	2140	DNR 319 Urban Retrofit Grant	0.41	
2.1	1242	Juvenile Justice Center	5.10			86.98	
2.1	1243	Juvenile Justice Grants & Contracts	2.00	<u>Health & Community Services</u>			
2.1	2831	Veterans Court	0.88	1420	Community and Social Services	0.25	
2.1	2904	Alternate Sentencing-Law Enf Sls Tax	5.50	2130	Community Health/Medical	0.58	
			45.42	2160	Community Children's Services	2.17	
<u>Public Safety & Judicial - Sheriff/Corrections</u>						3.00	
2.2	1251	Sheriff	65.90	<u>Facilities Maintenance/Housekeeping</u>			
2.2	1253	Internet Crimes Task Force	0.84	6100	Facilities and Grounds Maintenance	7.00	
2.2	1255	Corrections	60.56	6101	Facilities and Grounds Housekeeping	7.00	
2.2	1256	Sheriff/Corr BLDG HK/Maint	2.00			14.00	
	2550	Sheriff Revolving Fund Activity	1.00	Grand Total			
	2901	Sheriff-Law Enf Sls Tax	14.00			444.50	
	2902	Corrections-Law Enf Sls Tax	6.00				
			150.30				

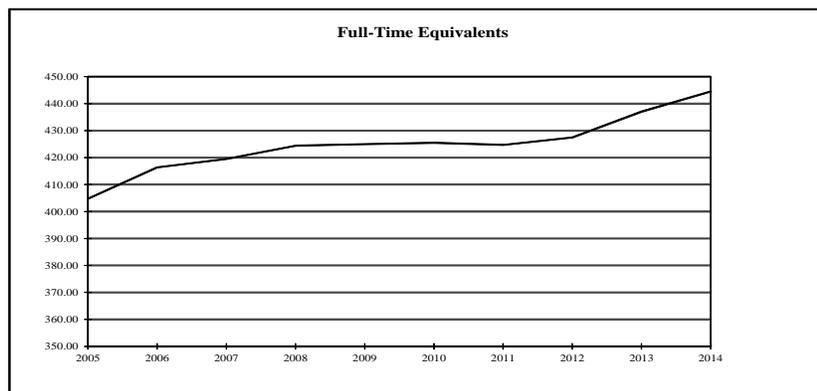


Personnel Summaries cont'd

Summary of Personnel by Fund—10 Years

FULL-TIME EQUIVALENTS													
FUND	DEPT NO	DEPT NAME	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2013-2014 Change
100	1110	Auditor	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00	6.00	6.00	-
100	1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00	-
100	1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.75	1.25
100	1121	County Commission	5.50	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	-
100	1126	County Counselor	1.50	1.60	1.70	1.70	1.70	1.70	2.70	3.00	3.00	3.00	-
100	1131	County Clerk	4.75	5.25	5.25	5.75	5.75	5.75	5.75	5.75	3.75	3.75	-
100	1132	Election and Registration	6.77	7.77	7.77	9.44	7.48	9.23	7.16	8.07	7.11	7.54	0.43
100	1133	Election Activities	-	-	-	-	-	-	-	1.10	0.34	-	(0.34)
100	1140	Treasurer	3.45	3.45	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.75	0.12
100	1150	Collector	7.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	-
100	1160	Recorder	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00	-
100	1170	Information Technology	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00	16.00	1.00
100	1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-	-
100	1176	GIS - County	2.00	2.00	2.00	2.00	2.00	2.00	2.31	2.13	2.11	2.00	(0.11)
100	1194	Mail Services	2.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.24	-	-	-	-	-
100	1200	Public Administrator	3.50	4.50	4.50	4.50	4.63	5.63	5.63	5.63	5.63	6.75	1.12
100	1210	Circuit Court Services	21.40	22.67	22.67	22.42	22.42	22.42	22.42	22.42	22.67	22.50	(0.17)
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
100	1241	Juvenile Office	4.17	4.24	4.43	4.18	4.18	4.18	4.18	4.18	4.19	4.44	0.25
100	1242	Juvenile Justice Center	4.74	4.70	4.74	4.74	4.74	4.74	4.79	4.79	5.10	5.10	-
100	1243	Juvenile Justice Grants & Contracts	4.24	3.60	3.84	3.77	3.61	4.12	4.62	4.62	3.00	2.00	a (1.00)
100	1251	Sheriff	61.09	63.09	63.09	63.09	63.09	62.97	63.45	62.97	63.97	65.90	1.93
100	1253	Internet Crimes Task Force	-	-	1.50	2.00	0.83	c	-	-	2.00	0.84	(1.16)
100	1255	Corrections	60.31	60.81	60.81	60.81	60.31	60.31	60.31	60.31	60.31	60.56	0.25
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	-	-	2.00	2.00	2.00	-
100	1261	Prosecuting Attorney	22.32	22.32	22.32	22.32	22.32	22.32	22.75	22.75	23.00	23.00	-
100	1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.12	3.36	3.48	3.48	4.48	1.00
100	1263	IV-D	8.00	9.00	9.00	9.00	9.00	7.50	7.50	7.00	3.00	3.00	-
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
100	1370	BC Reg Sewer District Mgmt Service	-	-	-	-	-	-	-	-	-	-	-
100	1420	Community and Social Services	-	-	-	-	-	-	-	-	-	0.25	0.25
100	1710	Planning and Zoning	5.42	5.42	5.42	5.42	5.42	5.42	5.08	5.08	5.08	5.08	-
100	1720	Building Codes	6.33	6.33	6.33	6.33	6.33	6.33	6.34	6.34	6.34	6.34	-
100	1725	Stormwater Administration	-	-	-	-	-	-	-	1.14	1.14	1.69	0.55
100	1750	Bonne Femme Creek Watershed	1.00	1.00	0.69	b	-	-	-	-	-	-	-
100	1751	Hinkson Creek Watershed	-	-	-	1.00	1.00	0.25	0.10	-	-	-	-
General Fund Total			276.74	284.45	285.39	288.80	284.14	283.81	284.03	288.84	287.30	292.67	5.37
201	2010	Assessment	15.00	16.00	16.00	16.35	16.35	16.35	16.35	16.75	16.75	16.75	-
204	2040	Public Works-R&B Maintenance	55.65	55.65	55.65	55.65	56.48	55.98	55.98	57.48	58.48	58.23	(0.25)
204	2045	Public Works-Design & Construction	13.63	13.63	15.63	15.63	16.38	15.13	15.46	13.96	13.96	14.08	0.12
204	2046	Stormwater Administration	-	-	-	-	1.75	1.90	0.61	0.61	0.61	0.90	0.29
211	2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	-
213	2130	Community Health/Medical	-	-	-	-	-	-	-	-	-	0.58	0.58
214	2140	DNR 319 Urban Retrofit Grant	-	-	-	-	-	-	-	1.25	1.25	0.41	(0.84)
216	2160	Community Children's Services	-	-	-	-	-	-	-	-	-	2.17	2.17
261	2610	PA Tax Collection	0.50	1.12	0.62	0.75	1.25	1.25	1.25	2.00	2.00	2.00	-
263	2630	PA Bad Check Collections	2.18	1.68	2.18	2.18	1.68	1.68	1.25	0.50	0.25	0.25	-
255	2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	-	-	1.00	1.00	-
270	2701	911/Joint Communications Operations	-	-	-	-	-	-	-	-	10.00	10.00	-
280	2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-	-
283	2831	Veterans Court	-	-	-	-	-	-	-	-	0.88	0.88	-
290	2901	Sheriff-Law Enf Sls Tax	14.00	14.75	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	-
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
290	2904	Alternate Sentencing-Law Enf Sls Tax	4.00	4.00	5.00	6.00	6.23	6.23	6.72	6.00	6.50	5.50	(1.00)
297	2971	PA - Violence Against Women	-	-	-	-	2.00	2.00	0.66	-	-	-	-
297	2972	Cyber Crimes Task Force	-	-	-	-	1.17	2.00	2.00	2.00	-	-	-
298	2981	JAG - Recover Act/Stimulus	-	-	-	-	0.24	0.20	-	-	-	-	-
Special Revenue Funds Total			114.04	117.91	120.16	121.64	126.86	127.65	126.65	125.63	136.76	137.83	1.07
610	6100	Facilities and Grounds Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	1.00
610	6101	Facilities and Grounds Housekeeping	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00	-
Internal Service Funds Total			14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	14.00	1.00
Grand Total			404.78	416.36	419.55	424.44	425.00	425.46	424.68	427.47	437.06	444.50	7.44

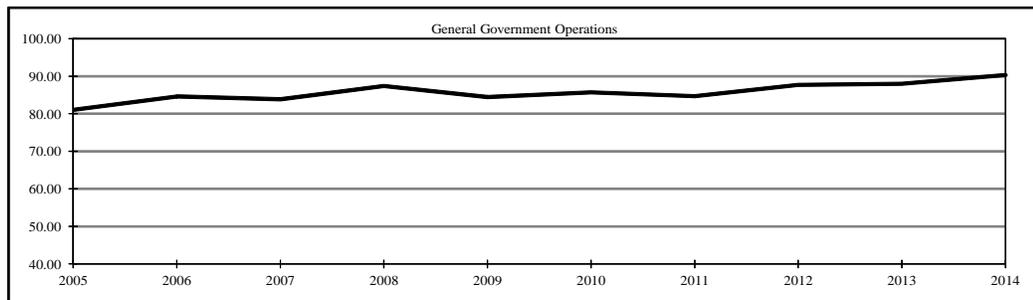
a The FTE allocations reflect a partial year in accordance with the current grant period. The budget and FTE allocations will be adjusted at such time that the grant is renewed or extended.
b Grant ended July 1, 2008.
c Positions moved to #2972 in July 2009 when the State of Missouri used stimulus funds to replace state general revenue funds. Positions were previously accounted for in the General Fund budget, #1253.



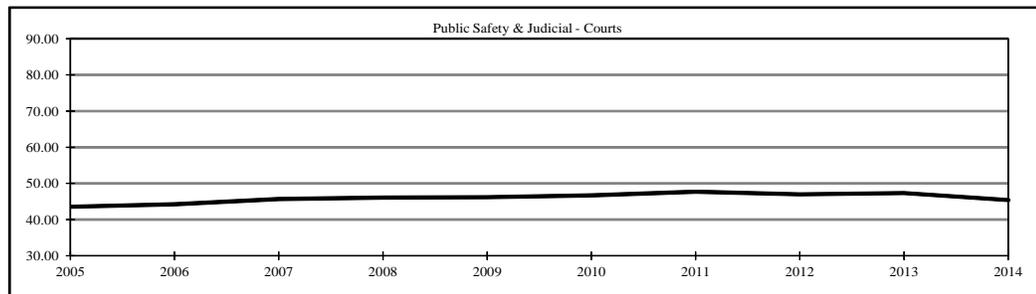
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government Operations											
1110	Auditor	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00	6.00	6.00
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	3.75
1121	County Commission	5.50	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45
1125	Centralia Office	-	-	-	-	-	-	-	-	-	-
1126	County Counselor	1.50	1.60	1.70	1.70	1.70	1.70	2.70	3.00	3.00	3.00
1131	County Clerk	4.75	5.25	5.25	5.75	5.75	5.75	5.75	5.75	3.75	3.75
1132	Election and Registration	6.77	7.77	7.77	9.44	7.48	9.23	7.16	8.07	7.11	7.54
1133	Election Activities	-	-	-	-	-	-	-	1.10	0.34	-
1140	Treasurer	3.45	3.45	3.63	3.63	3.63	3.63	3.63	3.63	3.63	3.75
1150	Collector	7.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25
1160	Recorder	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00	8.00	8.00
1170	Information Technology	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00	16.00
1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-
1176	GIS - County	2.00	2.00	2.00	2.00	2.00	2.00	2.31	2.13	2.11	2.00
1194	Mail Services	2.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.24	-	-	-	-
2010	Assessment	15.00	16.00	16.00	16.35	16.35	16.35	16.35	16.75	16.75	16.75
2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-
		81.05	84.60	83.88	87.40	84.44	85.68	84.68	87.71	87.97	90.32



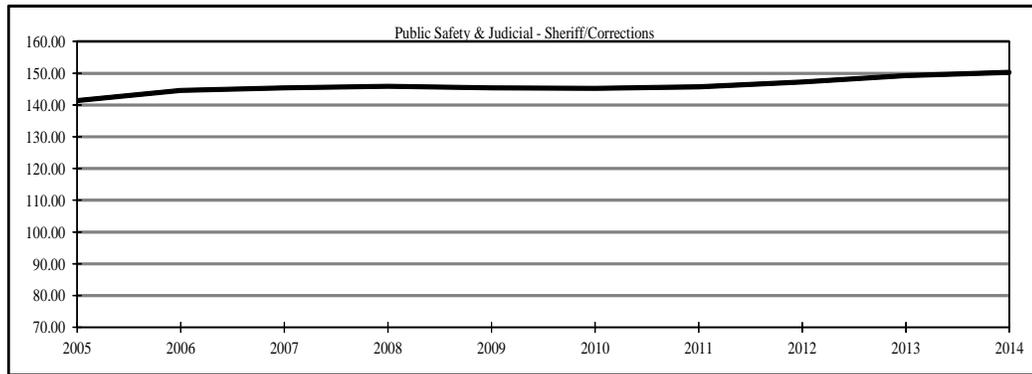
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety & Judicial - Courts											
1210	Circuit Court Services	21.40	22.67	22.67	22.42	22.42	22.42	22.42	22.42	22.67	22.50
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.17	4.24	4.43	4.18	4.18	4.18	4.18	4.18	4.19	4.44
1242	Juvenile Justice Center	4.74	4.70	4.74	4.74	4.74	4.74	4.79	4.79	5.10	5.10
1243	Juvenile Justice Grants & Contracts	4.24	3.60	3.84	3.77	3.61	4.12	4.62	4.62	3.00	2.00
2831	Veterans Court	-	-	-	-	-	-	-	-	0.88	0.88
2904	Alternate Sentencing-Law Enf Sls Tax	4.00	4.00	5.00	6.00	6.23	6.23	6.72	6.00	6.50	5.50
		43.55	44.21	45.68	46.11	46.18	46.69	47.73	47.01	47.34	45.42



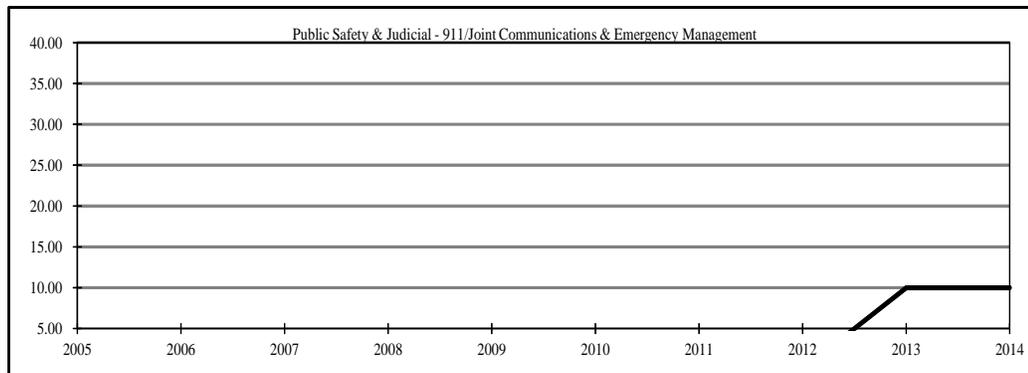
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety & Judicial - Sheriff/Corrections											
1251	Sheriff	61.09	63.09	63.09	63.09	63.09	62.97	63.45	62.97	63.97	65.90
1253	Internet Crimes Task Force	-	-	1.50	2.00	0.83	-	-	-	2.00	0.84
1255	Corrections	60.31	60.81	60.81	60.81	60.31	60.31	60.31	60.31	60.31	60.56
1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	-	-	2.00	2.00	2.00
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	-	-	1.00	1.00
2901	Sheriff-Law Enf Sls Tax	14.00	14.75	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2972	Cyber Crimes Task Force	-	-	-	-	1.17	2.00	2.00	2.00	-	-
		<u>141.40</u>	<u>144.65</u>	<u>145.40</u>	<u>145.90</u>	<u>145.40</u>	<u>145.28</u>	<u>145.76</u>	<u>147.28</u>	<u>149.28</u>	<u>150.30</u>



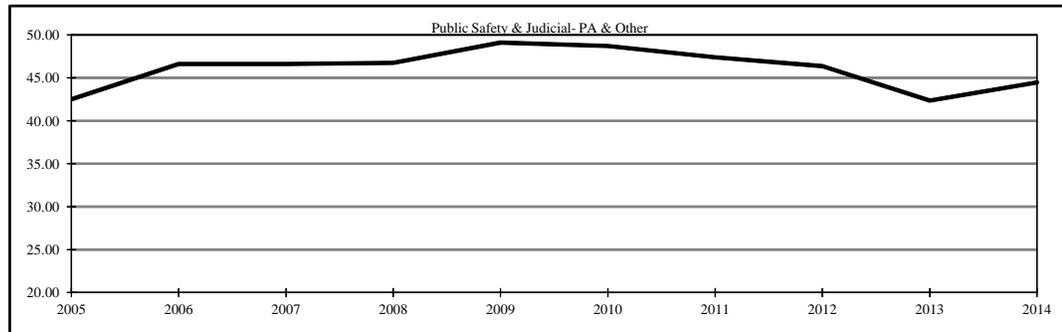
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety & Judicial - 911/Joint Communications & Emergency Management											
2701	911/Joint Communications Operations	-	-	-	-	-	-	-	-	10.00	10.00
		<u>0.00</u>	<u>10.00</u>	<u>10.00</u>							



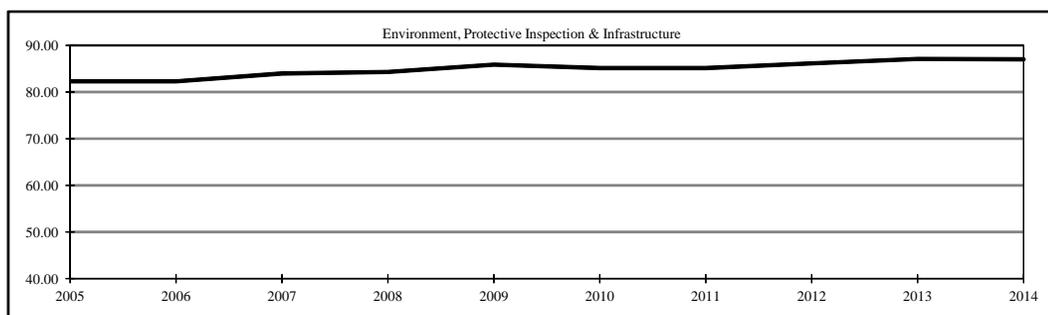
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Public Safety & Judicial - PA & Other											
1200	Public Administrator	3.50	4.50	4.50	4.50	4.63	5.63	5.63	5.63	5.63	6.75
1261	Prosecuting Attorney	22.32	22.32	22.32	22.32	22.32	22.32	22.75	22.75	23.00	23.00
1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.12	3.36	3.48	3.48	4.48
1263	IV-D	8.00	9.00	9.00	9.00	9.00	7.50	7.50	7.00	3.00	3.00
2610	PA Tax Collection	0.50	1.12	0.62	0.75	1.25	1.25	1.25	2.00	2.00	2.00
2630	PA Bad Check Collections	2.18	1.68	2.18	2.18	1.68	1.68	1.25	0.50	0.25	0.25
2903	Prosecuting Attorney-Law Enf Sls Tax	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2971	PA-Violence Against Women	-	-	-	-	2.00	2.00	0.66	-	-	-
2981	JAG - Recovery Act/Stimulus	-	-	-	-	0.24	0.20	-	-	-	-
		42.50	46.62	46.62	46.75	49.12	48.70	47.40	46.36	42.36	44.48



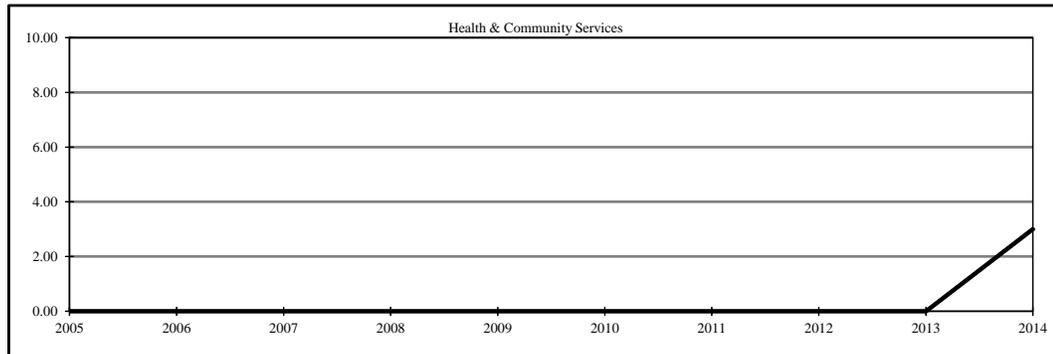
		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Environment, Protective Inspection & Infrastructure											
1340	NID Administration	-	-	-	-	-	-	-	-	-	-
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1370	BC Reg Sewer Dist Mgmt Service	-	-	-	-	-	-	-	-	-	-
1710	Planning and Zoning	5.42	5.42	5.42	5.42	5.42	5.42	5.08	5.08	5.08	5.08
1720	Building Codes	6.33	6.33	6.33	6.33	6.33	6.33	6.34	6.34	6.34	6.34
1725	Stormwater Administration	-	-	-	-	-	-	-	1.14	1.14	1.69
1750	Bonne Femme Creek Watershed	1.00	1.00	0.69	-	-	-	-	-	-	-
1751	Hinkson Creek Watershed	-	-	-	1.00	1.00	0.25	0.10	-	-	-
2040	Public Works-R&B Maintenance	55.65	55.65	55.65	55.65	56.48	55.98	55.98	57.48	58.48	58.23
2045	Public Works-Design & Construction	13.63	13.63	15.63	15.63	16.38	15.13	15.46	13.96	13.96	14.08
2046	Stormwater Administration	-	-	-	-	-	1.75	1.90	0.61	0.61	0.90
2140	DNR 319 Urban Retrofit Grant	-	-	-	-	-	-	-	1.25	1.25	0.41
		82.28	82.28	83.97	84.28	85.86	85.11	85.11	86.11	87.11	86.98



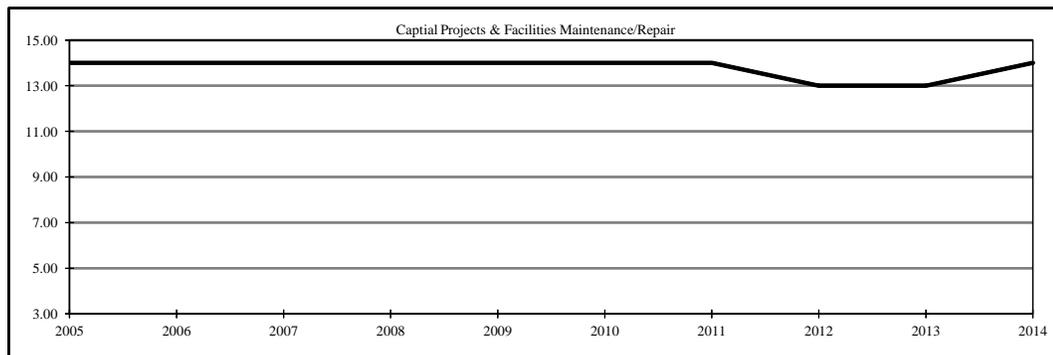
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Health & Community Services											
1420	Community and Social Services	-	-	-	-	-	-	-	-	-	0.25
2130	Community Health/Medical	-	-	-	-	-	-	-	-	-	0.58
2160	Community Children's Services	-	-	-	-	-	-	-	-	-	2.17
		-	-	-	-	-	-	-	-	-	3.00



		2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Facilities Maintenance & Housekeeping											
6100	Facilities and Grounds Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00
6101	Facilities and Grounds Housekeeping	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00
		14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	14.00



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Grand Total	<u>404.78</u>	<u>416.36</u>	<u>419.55</u>	<u>424.44</u>	<u>425.00</u>	<u>425.46</u>	<u>424.68</u>	<u>427.47</u>	<u>437.06</u>	<u>444.50</u>

Capital Outlay Summary—

This section presents capital outlay information regarding routine new and replacement capital outlay expenditures, by category and by fund, which are fully incorporated in the annual operating budget. It does not include capital outlay funded from Capital Project Funds, which are presented in a separate tab section of this budget document.

Summary of Capital Expenditures by Fund— 2014 Budget

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware		Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Grounds	
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	Improvement	
100	1118	Purchasing	\$ -	\$ -	\$ 8,159	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1160	Recorder	-	36,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	1170	Information Technology	-	-	-	-	43,984	150,005	5,000	-	-	-	-	-	-	-	-	-
100	1175	GIS - Consortium	-	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-
100	1196	Records Management Services	-	-	-	-	-	-	-	-	-	-	800	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	1,200	1,800	-	-	-	-	-	-	-	-	-	-
100	1221	Circuit Clerk	-	-	-	-	8,450	-	-	-	-	-	-	-	-	-	-	-
100	1230	Jury Services & Court Costs	-	-	-	-	-	4,400	-	-	-	-	-	16,902	-	-	-	-
100	1241	Juvenile Office	-	-	-	-	3,400	5,800	-	-	-	-	-	-	-	-	-	-
100	1242	Juvenile Justice Center	-	-	-	-	1,800	24,100	-	-	-	-	-	950	-	-	-	-
100	1251	Sheriff	-	-	-	-	-	-	-	-	-	-	2,984	16,800	-	-	-	-
100	1255	Corrections	-	-	-	-	-	-	-	-	-	27,000	-	1,550	-	-	-	-
100	1256	Sheriff/Corr Bldg HK/Maint	-	-	-	-	-	-	-	-	-	23,980	6,000	1,200	-	-	-	-
100	1261	Prosecuting Attorney	-	-	-	9,620	-	-	-	-	-	-	-	-	-	-	-	-
100	1262	Victim Witness	-	-	-	1,600	-	-	-	-	-	-	-	-	-	-	-	-
100	1420	Community & Social Services	2,310	-	-	-	1,320	-	660	-	-	-	-	-	-	-	-	-
100	1610	Parks and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
100	1720	Building Codes	-	-	-	-	-	-	-	-	-	50,500	-	-	-	-	-	-
100	1725	Stormwater Administration	-	-	-	-	-	-	-	-	17,550	-	-	-	-	-	-	-
100	1730	Animal Control	-	-	-	-	-	-	-	-	-	21,056	-	-	-	-	-	-
General Fund Total			\$ 2,310	\$ 36,000	\$ 8,159	\$ 11,220	\$ 60,154	\$ 187,105	\$ 5,660	\$ -	\$ 17,550	\$ 122,536	\$ 8,984	\$ 38,202	\$ -	\$ -	\$ -	\$ 50,000
201	2010	Assessment	-	-	-	-	-	139,400	3,150	-	-	-	-	11,580	-	-	-	-
204	2040	Public Works-R&B Maintenance	-	-	5,000	-	5,000	6,400	-	8,000	-	142,000	21,000	683,050	25,000	-	-	80,000
204	2045	Public Works-Design & Construction	-	-	-	-	-	10,550	-	3,915	-	-	23,300	40,360	-	-	-	-
204	2046	Stormwater Administration	-	-	-	-	-	245	-	-	9,450	-	-	-	-	-	-	-
216	2160	Community Children's Services	4,690	-	-	-	2,680	-	1,340	-	-	-	-	-	-	-	-	-
230	2300	Election Services	-	-	-	-	128,000	-	-	-	-	-	-	-	-	-	-	-
250	2501	SD Forfeiture - Dept of Justice	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-	-
250	2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-
254	2540	Sheriff Civil Charges	-	-	-	-	-	-	-	-	-	-	4,785	-	-	-	-	-
256	2560	Inmate Security Fund Activity	-	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-	-	2,220	2,000	-	-	-	-	-	-	-	-	-
285	2850	Administration of Justice	-	-	-	-	2,500	-	1,000	-	-	-	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	57,000	-	-	-	230,616	24,880	79,783	-	-	-	-
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	600	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds Total			\$ 4,690	\$ -	\$ 5,000	\$ -	\$ 138,180	\$ 216,415	\$ 82,490	\$ 11,915	\$ 15,450	\$ 378,616	\$ 69,180	\$ 819,558	\$ 25,000	\$ -	\$ -	\$ 80,000
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	3,500	-	-	28,500	28,500	36,300	-	-	-	-	-
610	6101	Facilities and Grounds Housekeeping	-	-	-	-	-	-	-	-	-	-	6,500	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ 28,500	\$ 28,500	\$ 36,300	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Total			\$ 7,000	\$ 36,000	\$ 13,159	\$ 11,220	\$ 198,334	\$ 407,020	\$ 88,150	\$ 11,915	\$ 61,500	\$ 529,652	\$ 114,464	\$ 864,260	\$ 25,000	\$ -	\$ -	\$ 130,000
Total - Governmental Funds			\$ 2,394,374															
Total - Internal Service Funds			\$ 103,300															
Grand Total			\$ 2,497,674															

Operating Budgets—

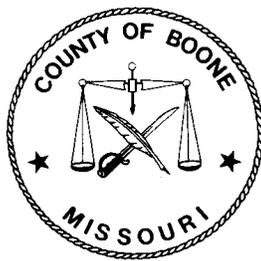
General Fund and Special Revenue Funds

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

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

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

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



County Assessor

Department Number 2010

Mission

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

Operations of the Assessor's Office are funded solely with appropriations from the Assessment Fund, a special revenue fund that receives commission revenue from property tax collections as well as state reimbursement revenue.

Budget Highlights

The State of Missouri has significantly reduced reimbursement revenue to counties since 2002, dropping the per parcel rate from \$6.20 to \$3.00, the minimum rate allowed by state statute. This represents an estimated reduction in revenue to the Assessment Fund of approximately \$210,000 annually.

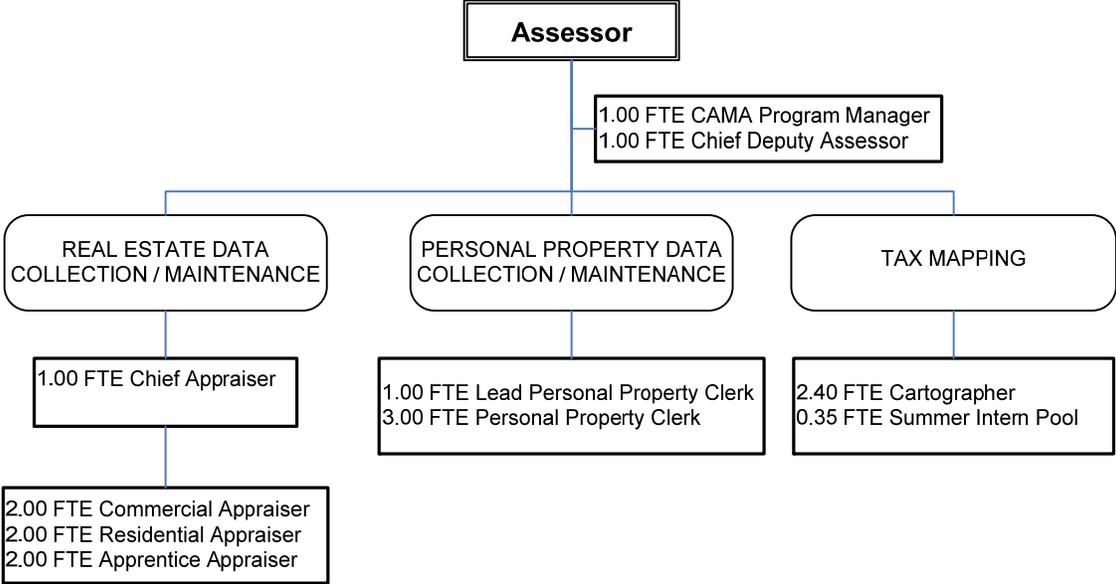
In addition to appropriations for routine computer and office equipment replacement, the FY 2014 budget includes approximately \$125,000 to upgrade computer back-up/recovery and storage. There are no other significant changes to the budget.

Personnel Detail

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
Chief Appraiser	1.00	1.00	1.00	-
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	2.00	2.00	2.00	-
Cartographer	2.40 ^a	2.40	2.40	-
Chief Deputy Assessor	1.00	1.00	1.00	-
Lead Personal Property Clerk	1.00	1.00	1.00	-
Personal Property Clerk	3.00	3.00	3.00	-
Geographic Inf Sys Intern Pool	0.35	0.35	0.35	-
Total FTEs	16.75	16.75	16.75	-
Overtime	\$ 35,000	\$ 25,000	\$ 30,000	\$ 5,000

County Assessor

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	%CHG		2014 ADOPTED BUDGET	FROM PY BUD
					2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST		
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	194,649	194,649	196,422	196,422	0	196,422	0
	SUBTOTAL *****	194,649	194,649	196,422	196,422	0	196,422	1
CHARGES FOR SERVICES								
3550	COMMISSIONS	931,083	900,000	943,000	950,000	0	950,000	5
	SUBTOTAL *****	931,083	900,000	943,000	950,000	0	950,000	6
INTEREST								
3710	INTEREST	84	100	400	300	0	300	200
3711	INT-OVERNIGHT	732	800	900	800	0	800	0
3712	INT-LONG TERM INVEST	4,580	4,500	8,000	5,000	0	5,000	11
3798	INC/DEC IN FV OF INVESTMENTS	780	0	-14,575	0	0	0	0
	SUBTOTAL *****	6,176	5,400	-5,275	6,100	0	6,100	13
MISCELLANEOUS								
3830	SALES	6,705	5,000	3,200	5,000	0	5,000	0
3835	SALE OF COUNTY FIXED ASSET	0	0	206	0	0	0	0
3880	CONTRIBUTIONS	30,000	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	264	0	181	0	0	0	0
	SUBTOTAL *****	36,969	5,000	3,587	5,000	0	5,000	0
	TOTAL REVENUES *****	1,168,877	1,105,049	1,137,734	1,157,522	0	1,157,522	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	576,997	750,184	611,221	779,437	0	779,437	3
10110	OVERTIME	21,084	25,000	22,000	30,000	0	30,000	20
10120	HOLIDAY WORKED	0	0	115	0	0	0	0
10200	FICA	42,799	59,301	46,453	61,921	0	61,921	4
10300	HEALTH INSURANCE	58,979	76,000	61,750	79,792	0	79,792	4
10325	DISABILITY INSURANCE	1,620	2,100	2,100	2,184	0	2,184	4
10350	LIFE INSURANCE	566	752	611	752	0	752	0
10375	DENTAL INSURANCE	4,420	7,584	6,162	8,000	0	8,000	5
10400	WORKERS COMP	19,512	24,622	19,041	22,420	0	22,420	8-
10500	401(A) MATCH PLAN	3,900	5,616	3,915	8,320	0	8,320	48
10510	CERF-EMPLOYER PD CONTRIBUTION	1,708	1,825	1,753	0	0	1,935	6
10600	UNEMPLOYMENT BENEFITS	0	0	6,320	0	0	0	0
	SUBTOTAL *****	731,585	952,984	781,441	992,826	0	994,761	4
MATERIALS & SUPPLIES								
22000	POSTAGE	11,615	58,000	34,000	55,000	0	55,000	5-
22500	SUBSCRIPTIONS/PUBLICATIONS	5,061	5,000	4,650	5,000	0	5,000	0
23000	OFFICE SUPPLIES	1,218	3,100	2,500	3,000	0	3,000	3-
23001	PRINTING	5,885	9,000	6,500	9,000	0	9,000	0
23017	COMPUTER PAPER	2,001	5,000	2,000	5,000	0	5,000	0
23018	PRINTER SUPPLIES	147	3,600	0	2,500	0	2,500	30-
23022	MAPPING SUPPLIES	1,590	7,000	2,000	6,000	0	6,000	14-
23050	OTHER SUPPLIES	0	700	0	700	500	1,200	71
23850	MINOR EQUIP & TOOLS (<\$1000)	1,061	2,000	1,500	2,000	0	2,000	0
23855	FURNITURE/FIXTURE <\$1000	575	0	0	0	0	0	0
	SUBTOTAL *****	29,153	93,400	53,150	88,200	500	88,700	5-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,337	2,800	1,500	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	275	5,535	2,000	5,535	0	5,535	0
37210	TRAINING/SCHOOLS	2,525	8,190	4,000	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	792	3,000	2,000	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	2,890	6,250	4,000	6,250	0	6,250	0
	SUBTOTAL *****	7,819	25,775	13,500	25,775	0	25,775	0
UTILITIES								
48000	TELEPHONES	4,791	5,800	5,000	5,800	0	5,800	0
48002	DATA COMMUNICATIONS	0	0	1,250	1,290	0	1,290	0
48050	CELLULAR TELEPHONES	589	1,600	0	0	0	0	100-
	SUBTOTAL *****	5,380	7,400	6,250	7,090	0	7,090	4-

County Assessor

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,583	5,400	2,700	5,400	0	5,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	84	100	90	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	984	3,250	1,300	2,750	0	2,750	15-
59105	TIRES	0	0	50	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	558	400	300	400	0	400	0
59200	LOCAL MILEAGE	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		4,209	10,150	4,440	10,150	0	10,150	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,977	4,122	14,700	5,765	0	5,765	39
60200	EQUIP REPAIRS/MAINTENANCE	314	3,000	500	2,000	0	2,000	33-
SUBTOTAL *****		4,291	7,122	15,200	7,765	0	7,765	9
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	11,623	12,802	15,900	13,412	0	13,412	4
71000	INSURANCE AND BONDS	4,066	8,000	4,600	8,000	0	8,000	0
71100	OUTSIDE SERVICES	89,518	100,844	81,015	97,413	0	97,413	3-
71101	PROFESSIONAL SERVICES	24,808	135,000	50,000	100,024	0	100,024	25-
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	38,681	41,709	41,709	41,613	0	41,613	0
71501	PARKING	1,828	1,920	1,858	1,980	0	1,980	3
SUBTOTAL *****		170,524	308,275	195,082	270,442	0	270,442	12-
OTHER								
84400	PUBLIC NOTICES	1,474	3,200	1,500	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	888	1,000	0	1,000	0	1,000	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
86850	CONTINGENCY	0	0	0	0	0	10,830	0
86910	PY ENCUMBRANCES NOT USED	-47,780	0	0	0	0	0	0
SUBTOTAL *****		-45,418	16,200	1,500	16,200	0	27,030	67
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	56,787	0	0	0	0
91302	COMPUTER SOFTWARE	0	1,538	6,638	0	3,150	3,150	104
92300	REPLCMENT MACH & EQUIP	0	0	0	0	11,580	11,580	0
92301	REPLC COMPUTER HDWR	9,458	20,562	15,500	5,000	134,400	139,400	577
SUBTOTAL *****		9,458	22,100	78,925	5,000	149,130	154,130	597
TOTAL EXPENDITURES *****		917,001	1,443,406	1,149,488	1,423,448	149,630	1,585,843	10

Decimal values have been truncated.

County Auditor

Department Number 1110

Mission

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

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

Budget Highlights

An additional full-time benefitted Accountant position was mid-year 2013; the FY 2014 budget reflects the full-year impact of this staffing increase. In addition, two existing Accountant positions were reclassified to Senior Accountant/Financial Analysts. There are no other significant changes in this budget.

Goals and Objectives

Budget Year Objectives

- Improve the County's financial reporting to the general public by preparing and publishing a simplified financial report, referred to as a Popular Annual Financial Report (PAFR) or "popular report". This report is intended to better inform the public about the County's financial condition without excessive detail or the use of technical accounting terms commonly found in the County's Comprehensive Annual Financial Report (CAFR).
- Improve information management for the annual budget process. With assistance from Information Technology, design, test, and implement enhancements to the County's budget software programs.
- Improve information storage and retrieval by implementing document imaging for the County's fixed asset records. With assistance from Information Technology, design, test, and implement a fixed asset document imaging system.
- Improve planning and budgeting through development of capital repair and replacement schedules.

Progress on Prior Year Objectives

- Improve the County's financial reporting to the general public by preparing and publishing a simplified financial report, referred to as a Popular Annual Financial

County Auditor

Report (PAFR) or “popular report”. This report is intended to better inform the public about the County’s financial condition without excessive detail or the use of technical accounting terms commonly found in the County’s Comprehensive Annual Financial Report (CAFR).

Response: Continued.

- Improve information management for the annual budget process. With assistance from Information Technology, design, test, and implement enhancements to the County’s budget software programs.

Response: Completed.

- Improve information management of the County’s fixed assets. With assistance from Information Technology, design, test, and implement enhancements to the County’s fixed asset software programs and data mining tools.

Response: Completed.

- Improve planning and budgeting through development of capital repair and replacement schedules.

Response: In progress.

Performance Measures

Performance Measure	2012	2013	2014
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	149	143	135
Number of Budget Revisions/Amendments Processed	187	170	175
Number of Purchase Orders Processed	240	215	220
Number of Payment Requisitions Audited and Processed	7,597	7,380	7,800
Number of Payment Requisition Invoices Audited	16,676	16,500	17,500
Number of Procurement Card Transactions Audited	2,411	2,500	2,650
Number of Contracts Certified	236	175	200
Number of Journal Entries Approved & Processed	687	650	675
Historical Cost of Inventoried Assets (Millions)	\$77.4	\$76.6	\$77.0
Number of Assets Inventoried (excludes infrastructure)	7,912	8,000	8,300
Number of Personnel Action Forms Approved & Processed	1,019	980	1,000
Number of Employee Positions Budgeted and Monitored	459	467	470
Number of Federal/State Grants Monitored for Financial Reporting	37	40	45
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Expected

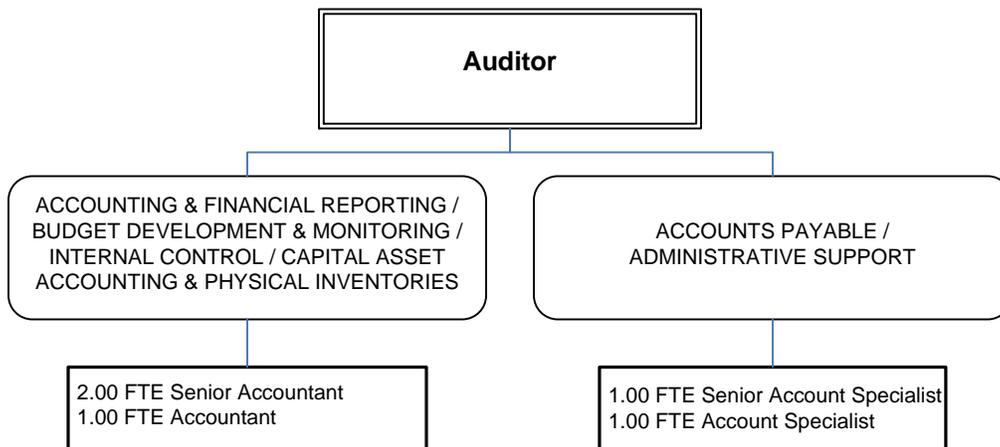
County Auditor

Personnel Detail

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	-	-	2.00	2.00
Accountant	2.00	3.00 ^a	1.00 ^b	(2.00)
Senior Account Specialist	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Total FTEs	5.00	6.00	6.00	-
Overtime	\$ 8,500	\$ 8,000	\$ 8,000	\$ -

a) FTE Accountant Position added mid-year

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	0	19	0	0	0	0
	SUBTOTAL *****	0	0	19	0	0	0	0
	TOTAL REVENUES *****	0	0	19	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	225,385	251,526	248,046	289,427	12,980	302,407	20
10110	OVERTIME	6,389	8,000	6,400	8,000	0	8,000	0
10120	HOLIDAY WORKED	0	500	100	500	0	500	0
10200	FICA	16,321	19,892	18,605	22,791	992	23,783	19
10300	HEALTH INSURANCE	23,750	25,729	25,334	29,922	0	29,922	16
10325	DISABILITY INSURANCE	642	729	729	839	38	877	20
10350	LIFE INSURANCE	232	255	255	282	0	282	10
10375	DENTAL INSURANCE	1,780	2,568	2,529	3,000	0	3,000	16
10400	WORKERS COMP	538	598	554	685	30	715	19
10500	401(A) MATCH PLAN	1,965	1,890	2,085	3,120	0	3,900	106
	SUBTOTAL *****	277,002	311,687	304,637	358,566	14,040	373,386	20
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	679	770	650	870	0	870	12
23000	OFFICE SUPPLIES	1,326	1,350	1,250	1,500	0	1,500	11
23001	PRINTING	500	750	2,000	600	0	600	20-
23050	OTHER SUPPLIES	32	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	135	450	100	250	0	250	44-
23855	FURNITURE/FIXTURE <\$1000	0	650	1,350	1,650	0	1,650	153
	SUBTOTAL *****	2,672	3,970	5,350	4,870	0	4,870	23
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	565	720	675	720	0	720	0
37200	SEMINARS/CONFEREN/MEETING	795	1,400	1,200	1,700	0	1,700	21
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	556	950	500	950	0	950	0
37230	MEALS & LODGING-TRAINING	341	1,040	500	1,040	0	1,040	0
	SUBTOTAL *****	2,257	4,110	2,875	4,410	0	4,410	7
UTILITIES								
48000	TELEPHONES	1,967	2,440	2,200	2,600	0	2,600	6
	SUBTOTAL *****	1,967	2,440	2,200	2,600	0	2,600	7
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	75	50	75	0	75	0
	SUBTOTAL *****	0	75	50	75	0	75	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	360	400	378	410	0	410	2
	SUBTOTAL *****	360	400	378	410	0	410	2
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	590	1,120	1,025	1,120	0	1,120	0
71500	BUILDING USE/RENT CHARGE	13,533	14,590	14,590	14,558	0	14,558	0
	SUBTOTAL *****	14,123	15,710	15,615	15,678	0	15,678	0
	TOTAL EXPENDITURES *****	298,381	338,392	331,105	386,609	14,040	401,429	19

Decimal values have been truncated.

Collector of Revenue - Combined Budget Summary

Description of Funding Sources

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

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

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

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 452,585	\$ 474,895	\$ 412,106	\$ 112,564	\$ -	\$ 524,670
211	2110	Tax Maintenance	175,774	206,037	1,955	196,831	-	198,786
Total			<u>\$ 628,359</u>	<u>\$ 680,932</u>	<u>\$ 414,061</u>	<u>\$ 309,395</u>	<u>\$ -</u>	<u>\$ 723,456</u>

Collector of Revenue Summary

Personnel Summary

Position Title	2012	2013	Departmental Funding Source			
			Full-time Equivalent Positions			
			Dept. 1150	Dept. 2110	2014 Total	Change
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Accountant	1.00	1.00	1.00	-	1.00	-
Deputy Collector	4.00	4.00	4.00	-	4.00	-
Office Specialist Pool	1.25	1.25	1.25	-	1.25	-
Subtotal	8.25	8.25	8.25	-	8.25	-
Tax Maintenance						
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	0.08	0.08	-	0.08	0.08	-
Total FTEs	8.33	8.33	8.25	0.08	8.33	-
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -	\$ 3,825	\$ -

Collector of Revenue

Department Numbers 1150, 2110

Mission

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

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

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

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

Budget Highlights

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

Tax Maintenance Fund (Dept. No. 2110): This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to one Senior Programming Analyst position in the Information Technology (IT) Department (department number 1170) and one Assistant County Counselor in the County Counselor's Office (1126). The additional programmer position was added to the IT budget mid-year 2002, pursuant to a contract between the Collector and the County Commission. The Assistant County Counselor position was added to the FY 2011 budget and is also governed by a contract between the Collector and the County Commission. The reimbursement for both positions is accounted for in account #71101, Professional Services.

Collector of Revenue

Goals and Objectives

Budget Year Objectives

- Create a system with a timeframe for periodically reviewing past judgments for any updated information on employment, garnishments and property acquisition.
- Research options for investing property tax revenue that is collected and deposited on behalf of the taxing entities and held until distribution.
- Clarify levee district tax books so the bills are more explanatory.

Progress on Prior Year Objectives

- Implement a remote deposit function into the daily balancing of tax receipts.
Response: The collector's office tested the remote deposit scanner and software during the 2011 tax season and found that the remote deposit function offered by the depository would not enhance the procedures and processes currently in place. Furthermore, the budgetary impact would exceed the proposed savings in depositing items electronically versus at a branch location.
- Research the possibility of distributing property tax revenue electronically to the taxing entities.
Response: Missouri statutes allow for the disbursement of property tax revenue electronically. However, this method of remitting revenue to the taxing entities has not yet been implemented.
- Research the possibility of receiving electronic property tax payments from tax servicing companies and escrow agencies.
Response: The collector's office has been asked to receive property tax payments electronically from tax servicing companies. The collector's office may select one or two companies as a test case to determine the best way to implement this process into the banking function. Some more information such as the frequency of payment and any accompanying data files will need to be gathered before proceeding.
- Develop a process through programming to extract or link data from the AS400 to populate a Microsoft Publisher document with required information for creating the tax sale ad.
Response: This goal was met programmatically. Through collaboration with our programmer, we were able to populate a preformatted Publisher document directly from the information entered onto a spreadsheet with the information required for publication. We were also able to remove the paid cells through this process diminishing the possibility of removing an incorrect parcel.
- Establish a protocol for seizing and selling personal property of a judgment taxpayer to satisfy the debt.
Response: Ongoing research and information gathering is occurring to determine the applicable steps and resources needed for an execution and sale. Recently the staff attorney has gained access to vehicle lien information through the DOR site which will help determine if money from the sale of a particular vehicle can be collected. This goal is carried forward.

Collector of Revenue

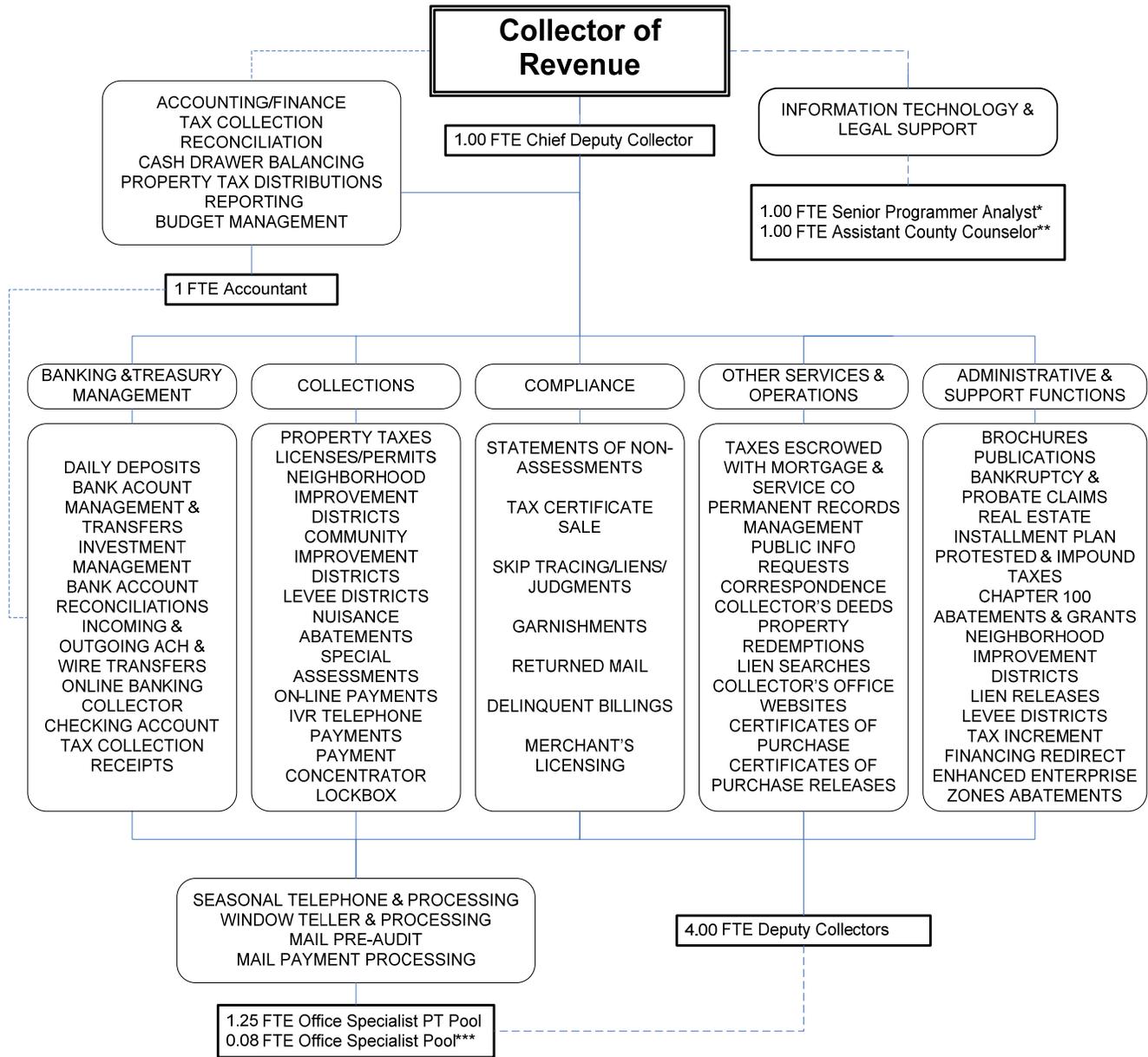
Performance Measures

Performance Measure	2013*	2014*	2015*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	62,547	62,775	63,000
Number of Real Estate Parcels on Installment Payments	1,161	1,197	1,250
Number of Delinquent Real Estate Prop. Tax Bills Mailed	11,933	12,536	12,700
Number of Personal Property Tax Bills Collected	67,079	67,800	68,500
Number of Merchant Licenses Collected	2,094	2,174	2,200
Number of Cash Drawers Balanced	2,798	2,850	2,875
Number of in-person customers	33,952	35,761	36,500
Number of Statements of Non-Assessment	10,801	11,080	11,200
Number of Bankruptcy Claims, Notices, Filings & Dischgs	1,241	1,150	1,000
Number of Probate Claims and Satisfactions Filed	108	110	112
Total Collections on Probate Claims	\$11,844	\$9,500	\$9,250
Number of Telephone Calls	18,236	18,485	18,500
Number of Address Changes	8,285	8,300	8,300
Number of Rejection Notices Generated	1,176	1,200	1,150
Number of Legal Descriptions Created for Tax Sale Advertising	354	350	350
Number of Certified Notices to lien Holders and Owners	854	904	865
Number of Certificates of Mailing to Lien Holders, Owners & Occupant	2	4	4
Number of Properties Subject to Tax Sale/Number Sold	354/13	350/9	350/7
Number of Checks Generated	1,117	851	745
Number of Credit Card Transactions In Person & By Mail	4,669	4,900	5,145
Number of Returned Checks	145	147	150
Number of Duplicate Receipts Issued	8,990	8,900	8,800
Number of Bills Collected (All Types)	133,033	133,699	134,368
Number of Lien Releases Created and Recoded on NIDs	6	5	20
Number of Cities and Town for Which Taxes are Collected	8	8	8
Number of Taxing Entity Audit Confirmations	16	16	16
Number of Property Tax Bills Collected for Other Counties	218	225	250
Number of Nuisance Abatements Billed	9	12	14
Number of Food Establishment Permits Billed	164	173	175
Number of Bills Collected by IVR	686	750	800
Number of Bills Paid Online	8,979	9,500	10,000
Total Collections By IVR	\$229,153	\$250,530	\$267,232
Total Collections Online	\$4,033,393	\$4,267,400	\$4,492,000
Total Collections (in millions)	\$163.30	\$165.00	\$166.65

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

Collector of Revenue

Organizational Chart



* 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1170) and reimbursed from the Tax Maintenance Fund (Dept 2110)

**1.00 FTE Assistant County Counselor is accounted for within County Counselor Office (Dept 1126) and reimbursed from the Tax Maintenance Fund (Dept 2110)

*** 0.08 FTE Office Specialist Pool is funded from the Tax Maintenance Fund (Dept 2110)

Collector of Revenue

Annual Budget

1150 COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	120,213	118,938	123,913	125,152	0	125,152	5
3312	AUCTION	740	300	150	300	0	300	0
3313	MERCHANTS AND MANUFACTURE	11,265	11,125	11,145	11,145	0	11,145	0
	SUBTOTAL *****	132,218	130,363	135,208	136,597	0	136,597	5
INTERGOVERNMENTAL REVENUE								
3493	FOREST CROPLAND PILT	419	420	420	420	0	420	0
	SUBTOTAL *****	419	420	420	420	0	420	0
CHARGES FOR SERVICES								
3506	CERTIFICATE OF REDEMPTION FEE	0	2	0	0	0	0	100-
3508	DUPLICATE TAX RECEIPT	7,724	7,905	8,135	8,135	0	8,135	2
3509	DEED FEE	15	9	6	0	0	0	100-
3510	COPIES	325	400	225	400	0	400	0
3511	COST OF TAX SALE REIMBURS	26,873	47,478	26,650	47,478	0	47,478	0
3550	COMMISSIONS	1,629,021	1,518,940	1,760,677	1,724,948	0	1,724,948	13
3560	COLLECTION FEES	1,577	1,603	1,600	1,616	0	1,616	0
3577	COLL DEL FEES & COMM	189,091	182,721	192,873	194,802	0	194,802	6
	SUBTOTAL *****	1,854,626	1,759,058	1,990,166	1,977,379	0	1,977,379	12
INTEREST								
3710	INTEREST	5,511	4,360	3,659	3,659	0	3,659	16-
	SUBTOTAL *****	5,511	4,360	3,659	3,659	0	3,659	16-
MISCELLANEOUS								
3890	MISCELLANEOUS	0	0	2	0	0	0	0
3894	RETURNED CHECK PENALTY	3,750	2,750	3,625	3,625	0	3,625	31
	SUBTOTAL *****	3,750	2,750	3,627	3,625	0	3,625	32
	TOTAL REVENUES *****	1,996,524	1,896,951	2,133,080	2,121,680	0	2,121,680	12
PERSONAL SERVICES								
10100	SALARIES & WAGES	294,039	324,814	316,259	338,099	0	338,099	4
10110	OVERTIME	2,662	3,825	3,825	3,825	0	3,825	0
10200	FICA	21,809	25,140	23,898	26,157	0	26,157	4
10300	HEALTH INSURANCE	33,250	33,250	33,250	34,909	0	34,909	4
10325	DISABILITY INSURANCE	771	856	856	895	0	895	4
10350	LIFE INSURANCE	304	329	329	329	0	329	0
10375	DENTAL INSURANCE	2,492	3,318	3,318	3,500	0	3,500	5
10400	WORKERS COMP	768	755	683	786	0	786	4
10500	401(A) MATCH PLAN	2,115	2,457	1,950	3,640	0	3,640	48
10600	UNEMPLOYMENT BENEFITS	5,260	0	0	0	0	0	0
	SUBTOTAL *****	363,470	394,744	384,368	412,140	0	412,140	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	150	150	150	0	150	0
23000	OFFICE SUPPLIES	3,588	3,000	3,000	3,150	0	3,150	5
23001	PRINTING	9,455	10,330	10,100	10,200	0	10,200	1-
23017	COMPUTER PAPER	1,937	3,200	2,500	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,700	1,000	1,120	1,000	0	1,000	0
	SUBTOTAL *****	17,680	17,680	16,870	17,700	0	17,700	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	25	25	50	25	0	25	0
37200	SEMINARS/CONFEREN/MEETING	855	855	855	855	0	855	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	233	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	412	625	625	625	0	625	0
	SUBTOTAL *****	1,525	2,055	2,080	2,055	0	2,055	0
UTILITIES								
48000	TELEPHONES	3,474	3,600	3,600	3,750	0	3,750	4
	SUBTOTAL *****	3,474	3,600	3,600	3,750	0	3,750	4
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	998	1,003	1,003	1,020	0	1,020	1
60200	EQUIP REPAIRS/MAINTENANCE	256	500	829	500	0	500	0
	SUBTOTAL *****	1,254	1,503	1,832	1,520	0	1,520	1

Collector of Revenue

CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	100	100	100	0	100	0
71100	OUTSIDE SERVICES	2,426	2,905	3,124	3,485	0	3,485	19
71107	BANK/CREDIT CARD SERVICE FEES	7,527	7,870	7,600	7,850	0	7,850	0
71116	SERVICES/SURVEYOR	2,722	4,000	1,643	4,000	0	4,000	0
71500	BUILDING USE/RENT CHARGE	26,980	29,090	29,090	29,026	0	29,026	0
SUBTOTAL *****		39,705	43,965	41,557	44,461	0	44,461	1
OTHER								
84400	PUBLIC NOTICES	7,233	9,048	6,867	9,048	0	9,048	0
84500	TITLE SEARCH	17,367	34,025	17,716	34,025	0	34,025	0
86898	OVER AND SHORT	3	5	5	5	0	5	0
SUBTOTAL *****		24,603	43,078	24,588	43,078	0	43,078	0
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	876	0	0	0	0	0	0
SUBTOTAL *****		876	0	0	0	0	0	0
TOTAL EXPENDITURES *****		452,587	506,625	474,895	524,704	0	524,704	4

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	189,090	182,721	192,873	194,802	0	194,802	6
SUBTOTAL *****		189,090	182,721	192,873	194,802	0	194,802	7
INTEREST								
3710	INTEREST	57	81	109	109	0	109	34
3711	INT-OVERNIGHT	128	131	146	146	0	146	11
3712	INT-LONG TERM INVEST	816	745	1,237	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	143	268	-1,465	0	0	0	100-
SUBTOTAL *****		1,144	1,225	27	255	0	255	79-
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	0	76	0	0	0	0
SUBTOTAL *****		0	0	76	0	0	0	0
TOTAL REVENUES *****		190,234	183,946	192,976	195,057	0	195,057	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	1,814	0	1,814	0	1,814	0
10200	FICA	0	138	0	138	0	138	0
10400	WORKERS COMP	0	4	0	4	0	4	0
SUBTOTAL *****		0	1,956	0	1,956	0	1,956	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	0	200	0	200	0
23050	OTHER SUPPLIES	46	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
SUBTOTAL *****		46	900	700	900	0	900	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	300	250	300	300	0	300	20
37200	SEMINARS/CONFEREN/MEETING	715	1,150	1,150	1,150	0	1,150	0
37210	TRAINING/SCHOOLS	0	2,000	2,000	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,184	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	2,572	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	528	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		5,299	11,000	11,050	11,050	0	11,050	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	100	2,600	2,600	2,600	0	2,600	0
71101	PROFESSIONAL SERVICES	121,192	125,517	125,509	137,832	0	137,832	9
71105	LEGAL SERVICES	0	10,000	0	10,000	0	10,000	0
SUBTOTAL *****		121,292	138,142	128,134	150,457	0	150,457	9

Collector of Revenue

OTHER								
83917	OTO: TO GENERAL FUND	49,136	64,714	64,714	0	0	0	100-
86850	CONTINGENCY	0	29,738	0	34,424	0	34,424	15
	SUBTOTAL *****	<u>49,136</u>	<u>94,452</u>	<u>64,714</u>	<u>34,424</u>	<u>0</u>	<u>34,424</u>	<u>64-</u>
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	2,941	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	1,900	1,439	0	0	0	100-
	SUBTOTAL *****	<u>0</u>	<u>4,841</u>	<u>1,439</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100-</u>
	TOTAL EXPENDITURES *****	175,773	251,291	206,037	198,787	0	198,787	21-

Decimal values have been truncated.

County Association Dues

Department Number 1122

Mission

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

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

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

- NACo Annual Conference (3-4 attendees, depending on cost)
- NACo Legislative Conference (1-2 attendees, depending on cost)
- MAC Annual Conference (4-6 county officials, based on historical experience)
- MAC Legislative Conference (3-5 county officials, based on historical experience)

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG
							FROM PY BUD
DUES TRAVEL & TRAINING							
37000 DUES & PROF CERTIFCTN/LICENSE	27,635	27,957	27,970	28,524	0	28,524	2
37200 SEMINARS/CONFEREN/MEETING	1,115	2,540	2,085	2,615	0	2,615	2
37220 TRAVEL (AIRFARE, MILEAGE, ETC)	1,312	1,697	1,697	1,968	0	1,968	15
37230 MEALS & LODGING-TRAINING	2,137	4,436	4,436	4,436	0	4,436	0
SUBTOTAL *****	32,199	36,630	36,188	37,543	0	37,543	2
TOTAL EXPENDITURES *****	32,199	36,630	36,188	37,543	0	37,543	2

Decimal values have been truncated.

County Clerk & Elections- Combined Budget Summary

Description of Funding Sources

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

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

General Fund

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

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

General Fund

- Election and Registration (1132)
- Election Activities (1133)

Election Services Fund (2300)

Various election-related grant funded activities (2310-2312; 2330)

Election Equipment Replacement Fund (2320)

FVAP EASE Grant Funds (2330)

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

County Clerk & Elections Summary

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 308,940	\$ 228,474	\$ 213,860	\$ 24,993	\$ -	\$ 238,853
100	1196	Records Management	33,468	29,891	-	30,958	800	31,758
		Subtotal	<u>342,408</u>	<u>258,365</u>	<u>213,860</u>	<u>55,951</u>	<u>800</u>	<u>270,611</u>
Election and Registration								
100	1132	Election & Registration	434,676	423,052	359,782	131,025	-	490,807
100	1133	Election Activities	738,726	107,213	-	729,500	-	729,500
230	2300	Election Services	47,318	61,000	-	50,800	128,000	178,800
231	2310	Federal HAVA Election Fund	6,991	-	-	-	-	-
231	2311	Election Reform Payments Grant	80,511	24,313	-	22,500	-	22,500
232	2320	Election Equipment Replacement	-	-	-	-	-	-
		Subtotal	<u>1,308,222</u>	<u>615,578</u>	<u>359,782</u>	<u>933,825</u>	<u>128,000</u>	<u>1,421,607</u>
		Total	<u>\$ 1,650,630</u>	<u>\$ 873,943</u>	<u>\$ 573,642</u>	<u>\$ 989,776</u>	<u>\$ 128,800</u>	<u>\$ 1,692,218</u>

Personnel Summary

Position Title	2012	2013	Departmental Funding Source			Change
			Full-time Equivalent Positions			
			Dept. 1131	Dept. 1132	2014 Total	
County Clerk						
County Clerk (Elected)	1.00	1.00	1.00	-	1.00	-
Benefits/Risk Management Manager	1.00	-	-	-	-	a
Benefits/Risk Management Assistant	1.00	-	-	-	-	a
Secretary	1.00	1.00	1.00	-	1.00	-
Payroll Specialist	0.75	0.75	0.75	-	0.75	-
Deputy County Clerk	1.00	1.00	1.00	-	1.00	-
Subtotal	<u>5.75</u>	<u>3.75</u>	<u>3.75</u>	<u>-</u>	<u>3.75</u>	<u>-</u>
Election and Registration						
Elections Manager	1.00	1.00	-	1.00	1.00	-
Voting Systems Manager	0.72	0.72	-	0.48	0.48	(0.24)
Polling Place Operations Manager	1.00	1.00	-	1.00	1.00	-
Principal Elections Specialist	1.00	1.00	-	1.00	1.00	-
Elections Specialist	2.00	2.00	-	2.00	2.00	-
Office Specialist	1.00	1.00	-	1.00	1.00	-
Elections Clerk Part-time Pool	1.44	0.10	-	-	-	(0.10)
Elections Office Specialist Part-time Pool	1.01	0.63	-	1.06	1.06	0.43
Subtotal	<u>9.17</u>	<u>7.45</u>	<u>-</u>	<u>7.54</u>	<u>7.54</u>	<u>0.09</u>
Total FTEs	<u>14.92</u>	<u>11.20</u>	<u>3.75</u>	<u>7.54</u>	<u>11.29</u>	<u>0.09</u>

a Benefits/Risk Management duties transferred to Human Resources (Department 1115) effective FY2013.

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

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

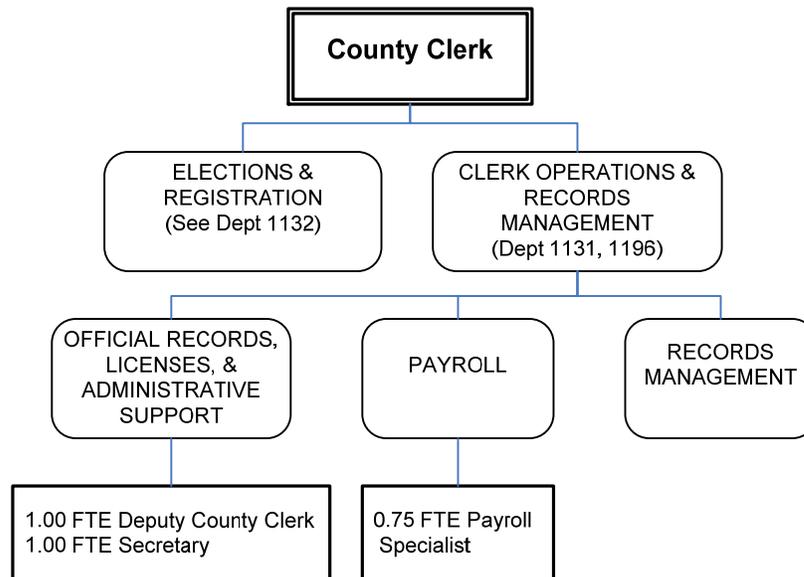
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in FY 2013, these responsibilities were transferred to Human Resources.

The County Clerk is also the chief election official in the County and is responsible for voter registration and elections, which are accounted for in a separate budget section, Election and Registration.

Budget Highlights

There are no significant changes to this budget.

Organizational Chart



County Clerk and Records Management

Annual Budget

1131 COUNTY CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,390	3,100	3,400	3,100	0	3,100	0
	SUBTOTAL *****	3,390	3,100	3,400	3,100	0	3,100	0
CHARGES FOR SERVICES								
3510	COPIES	15	50	50	50	0	50	0
3569	OTHER FEES	3,604	3,600	3,600	3,600	0	3,600	0
3580	TAX SUPPLEMENT FEES	22,378	22,500	22,500	22,500	0	22,500	0
	SUBTOTAL *****	25,997	26,150	26,150	26,150	0	26,150	0
	TOTAL REVENUES *****	29,387	29,250	29,550	29,250	0	29,250	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	234,702	167,740	170,327	174,840	0	174,840	4
10110	OVERTIME	1,199	0	0	0	0	0	0
10200	FICA	17,094	12,832	12,610	13,375	0	13,375	4
10300	HEALTH INSURANCE	28,500	19,000	19,000	19,948	0	19,948	4
10325	DISABILITY INSURANCE	665	486	486	507	0	507	4
10350	LIFE INSURANCE	266	188	188	188	0	188	0
10375	DENTAL INSURANCE	2,136	1,896	1,896	2,000	0	2,000	5
10400	WORKERS COMP	568	385	361	402	0	402	4
10500	401(A) MATCH PLAN	2,190	1,404	1,530	2,080	0	2,600	85
10600	UNEMPLOYMENT BENEFITS	980	0	0	0	0	0	0
	SUBTOTAL *****	288,300	203,931	206,398	213,340	0	213,860	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,117	3,000	2,000	3,000	0	3,000	0
23001	PRINTING	566	700	500	700	0	700	0
23050	OTHER SUPPLIES	0	450	0	450	0	450	0
	SUBTOTAL *****	2,683	4,150	2,500	4,150	0	4,150	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	250	200	250	0	250	0
37200	SEMINARS/CONFERENCE/MEETING	500	1,000	850	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
37230	MEALS & LODGING-TRAINING	248	0	0	0	0	0	0
	SUBTOTAL *****	798	1,500	1,300	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	1,854	1,760	1,500	1,800	0	1,800	2
	SUBTOTAL *****	1,854	1,760	1,500	1,800	0	1,800	2
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	50	50	50	0	50	0
	SUBTOTAL *****	0	50	50	50	0	50	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	285	300	300	800	0	800	166
	SUBTOTAL *****	285	300	300	800	0	800	167
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	100	250	250	0	250	150
71500	BUILDING USE/RENT CHARGE	13,888	14,976	14,976	14,943	0	14,943	0
	SUBTOTAL *****	13,888	15,076	15,226	15,193	0	15,193	1
OTHER								
84400	PUBLIC NOTICES	1,134	2,000	1,200	1,500	0	1,500	25-
	SUBTOTAL *****	1,134	2,000	1,200	1,500	0	1,500	25-
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	3,600	0	0	0	0	100-
	SUBTOTAL *****	0	3,600	0	0	0	0	100-
	TOTAL EXPENDITURES *****	308,942	232,367	228,474	238,333	0	238,853	3

County Clerk and Records Management

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	0	200	0	200	0
	SUBTOTAL *****	0	0	0	200	0	200	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	33,032	29,391	29,391	29,758	0	29,758	1
	SUBTOTAL *****	33,032	29,391	29,391	29,758	0	29,758	1
OTHER								
83160	RECYCLING & DUMP FEES	437	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	437	1,000	500	1,000	0	1,000	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	800	0	800	0	800	0
	SUBTOTAL *****	0	800	0	800	0	800	0
	TOTAL EXPENDITURES *****	33,469	31,191	29,891	31,758	0	31,758	2

Decimal values have been truncated.

Elections and Registration

Department Number 1132, 1133, 2300, 2310-2312, 2320

Mission

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

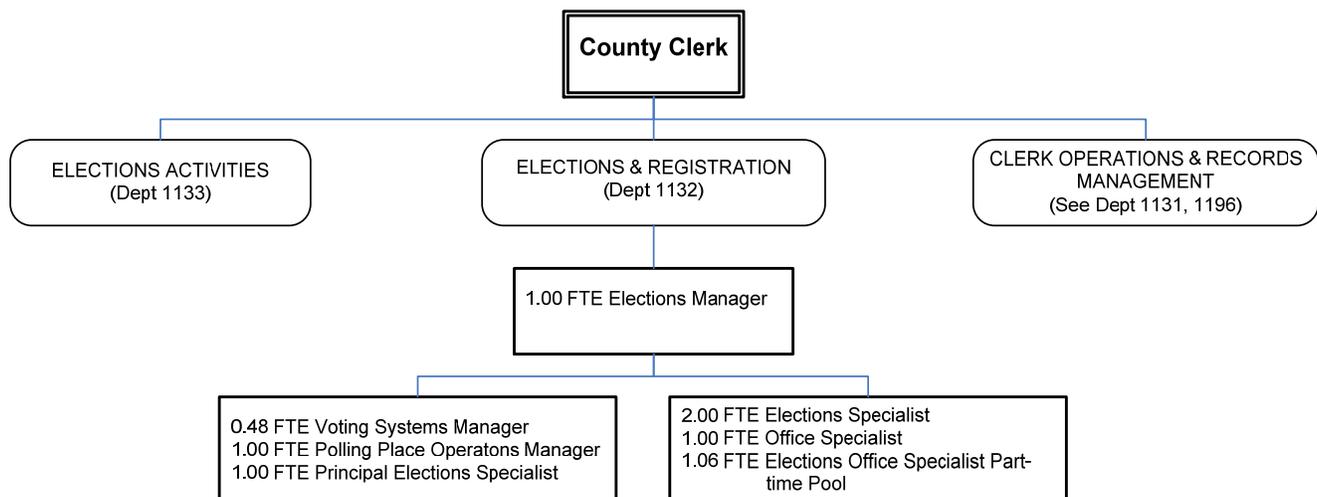
Budget Highlights

Effective with the FY 2012 budget, a new cost center (1133) was established to account for revenues and expenditures within the General Fund incurred as a result of specific election activity. Previously, these revenues and expenditures were blended with the operating revenues and expenditures of the Election and Registration Office (1132).

The FY 2013 budget reflects decreased General Fund appropriations for county election expenses in comparison to the prior year, which included large appropriations associated with the primary and general elections. The Election Services budget (2300) includes appropriations for new polling equipment (scanners, tablets, electronic poll books, etc...)

Beginning in FY 2012, the County received a grant award from the Department of Defense for development of electronic voting tools for military and overseas voters. The total grant award of approximately \$750,000 will extend over several years. This activity is accounted for within department #2330; unspent grant award will be re-budgeted as needed in subsequent fiscal years.

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	82,830	0	29,000	0	0	0	0
	SUBTOTAL *****	82,830	0	29,000	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	575	100	100	100	0	100	0
	SUBTOTAL *****	575	100	100	100	0	100	0
MISCELLANEOUS								
3830	SALES	929	200	550	600	0	600	200
3890	MISCELLANEOUS	252	30	35	30	0	30	0
	SUBTOTAL *****	1,181	230	585	630	0	630	174
	TOTAL REVENUES *****	84,586	330	29,685	730	0	730	121
PERSONAL SERVICES								
10100	SALARIES & WAGES	269,840	280,389	254,928	295,418	0	293,079	4
10110	OVERTIME	664	0	0	0	0	0	0
10200	FICA	19,136	21,449	18,675	22,599	0	22,420	4
10300	HEALTH INSURANCE	33,250	33,250	33,250	34,909	0	34,525	3
10325	DISABILITY INSURANCE	719	786	786	784	0	777	1-
10350	LIFE INSURANCE	319	329	329	329	0	325	1-
10375	DENTAL INSURANCE	2,492	3,318	3,318	3,500	0	3,462	4
10400	WORKERS COMP	705	644	586	679	0	674	4
10500	401(A) MATCH PLAN	2,310	2,457	2,730	3,640	0	4,520	83
10600	UNEMPLOYMENT BENEFITS	977	815	558	0	0	0	100-
	SUBTOTAL *****	330,412	343,437	315,160	361,858	0	359,782	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,726	2,500	2,500	3,200	0	3,200	28
23001	PRINTING	3,571	11,300	6,500	8,500	0	8,500	24-
	SUBTOTAL *****	5,297	13,800	9,000	11,700	0	11,700	15-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	825	1,000	1,500	200	0	200	80-
37200	SEMINARS/CONFEREN/MEETING	449	1,200	500	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	100	250	500	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	778	700	700	700	0	700	0
37230	MEALS & LODGING-TRAINING	1,637	1,700	500	1,700	0	1,700	0
	SUBTOTAL *****	3,789	4,850	3,700	4,050	0	4,050	16-
UTILITIES								
48000	TELEPHONES	3,422	5,760	3,700	3,700	0	3,700	35-
48200	ELECTRICITY	3,621	3,800	3,800	3,800	0	3,800	0
48300	WATER	17	50	35	50	0	50	0
48600	SEWER USE	45	50	50	50	0	50	0
	SUBTOTAL *****	7,105	9,660	7,585	7,600	0	7,600	21-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	34	100	100	100	0	100	0
	SUBTOTAL *****	34	100	100	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,562	35,400	25,485	47,000	0	47,000	32
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	2,562	35,650	25,485	47,250	0	47,250	33
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	500	500	0	0	0	100-
71000	INSURANCE AND BONDS	0	200	50	200	0	200	0
71100	OUTSIDE SERVICES	615	1,000	1,000	1,000	0	1,000	0
71101	PROFESSIONAL SERVICES	2,422	5,500	5,200	3,000	0	3,000	45-
71500	BUILDING USE/RENT CHARGE	51,924	55,122	55,122	55,025	0	55,025	0
	SUBTOTAL *****	54,961	62,322	61,872	59,225	0	59,225	5-

Elections and Registration

OTHER							
84010	RECEPTION/MEETINGS	53	60	0	0	0	100-
84400	PUBLIC NOTICES	537	700	150	1,100	0	57
	SUBTOTAL *****	590	760	150	1,100	0	45
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	29,925	0	0	0	0	0
	SUBTOTAL *****	29,925	0	0	0	0	0
	TOTAL EXPENDITURES *****	434,675	470,579	423,052	492,883	0	4

1133 ELECTION ACTIVITIES

100 GENERAL FUND								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	127,661	15,000	23,000	70,000	0	70,000	366
	SUBTOTAL *****	127,661	15,000	23,000	70,000	0	70,000	367
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	3,615	0	700	2,200	0	2,200	0
	SUBTOTAL *****	3,615	0	700	2,200	0	2,200	0
	TOTAL REVENUES *****	131,276	15,000	23,700	72,200	0	72,200	381
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	7,724	7,724	0	0	0	100-
10200	FICA	0	590	590	0	0	0	100-
10400	WORKERS COMP	0	17	17	0	0	0	100-
	SUBTOTAL *****	0	8,331	8,331	0	0	0	100-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	90	0	0	3,500	0	3,500	0
23001	PRINTING	0	0	0	6,000	0	6,000	0
23005	ELECTION SUPPLIES	13,404	1,388	2,300	20,000	0	20,000	,340
	SUBTOTAL *****	13,494	1,388	2,300	29,500	0	29,500	**
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	219	0	0	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	136	0	0	0	0	0	0
	SUBTOTAL *****	355	0	0	0	0	0	0
OTHER								
85900	COUNTY ELECTION EXPENSE	724,877	96,583	96,582	700,000	0	700,000	624
	SUBTOTAL *****	724,877	96,583	96,582	700,000	0	700,000	625
	TOTAL EXPENDITURES *****	738,726	106,302	107,213	729,500	0	729,500	586

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	38,431	19,000	35,420	15,000	0	15,000	21-
	SUBTOTAL *****	38,431	19,000	35,420	15,000	0	15,000	21-
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	104,231	18,000	25,000	45,000	0	45,000	150
	SUBTOTAL *****	104,231	18,000	25,000	45,000	0	45,000	150
INTEREST								
3711	INT-OVERNIGHT	80	50	125	50	0	50	0
3712	INT-LONG TERM INVEST	518	300	0	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	70	0	0	0	0	0	0
	SUBTOTAL *****	668	350	125	350	0	350	0
	TOTAL REVENUES *****	143,330	37,350	60,545	60,350	0	60,350	62

Elections and Registration

MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	238	31,000	0	0	0	0	100-
	SUBTOTAL *****	238	31,000	0	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	3,000	0	3,000	0	3,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	404	3,000	0	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	230	3,300	0	3,300	0	3,300	0
	SUBTOTAL *****	634	9,300	0	9,300	0	9,300	0
UTILITIES								
48050	CELLULAR TELEPHONES	1,628	1,300	1,000	1,500	0	1,500	15
	SUBTOTAL *****	1,628	1,300	1,000	1,500	0	1,500	15
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	200	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	60,000	0	0	0	0
	SUBTOTAL *****	0	200	60,000	0	0	0	100-
OTHER								
86850	CONTINGENCY	0	40,000	0	40,000	0	40,000	0
	SUBTOTAL *****	0	40,000	0	40,000	0	40,000	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	44,819	109,250	0	128,000	0	128,000	17
	SUBTOTAL *****	44,819	109,250	0	128,000	0	128,000	17
	TOTAL EXPENDITURES *****	47,319	191,050	61,000	178,800	0	178,800	6-

2310 HAVA REQUIREMENTS PAYMTS GRANT

231 FEDERAL HAVA ELECTION FUND

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE							
3411 FEDERAL GRANT REIMBURSE	6,991	0	0	0	0	0	0
SUBTOTAL *****	6,991	0	0	0	0	0	0
TOTAL REVENUES *****	6,991	0	0	0	0	0	0
CONTRACTUAL SERVICES							
71100 OUTSIDE SERVICES	6,991	0	0	0	0	0	0
SUBTOTAL *****	6,991	0	0	0	0	0	0
TOTAL EXPENDITURES *****	6,991	0	0	0	0	0	0

2311 ELECTION REFORM PAYMENTS GRANT

231 FEDERAL HAVA ELECTION FUND

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE							
3411 FEDERAL GRANT REIMBURSE	80,511	24,313	24,313	22,500	0	22,500	7-
SUBTOTAL *****	80,511	24,313	24,313	22,500	0	22,500	7-
TOTAL REVENUES *****	80,511	24,313	24,313	22,500	0	22,500	7-
EQUIP & BLDG MAINTENANCE							
60050 EQUIP SERVICE CONTRACT	28,604	24,313	24,313	22,500	0	22,500	7-
SUBTOTAL *****	28,604	24,313	24,313	22,500	0	22,500	7-
FIXED ASSET ADDITIONS							
92300 REPLCMENT MACH & EQUIP	51,907	0	0	0	0	0	0
SUBTOTAL *****	51,907	0	0	0	0	0	0
TOTAL EXPENDITURES *****	80,511	24,313	24,313	22,500	0	22,500	7-

Elections and Registration

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

<u>ACCT DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET + REVISIONS</u>	<u>2013 PROJECTED</u>	<u>2014 CORE REQUEST</u>	<u>2014 SUPPLEMENTAL REQUEST</u>	<u>2014 ADOPTED BUDGET</u>	<u>%CHG FROM PY BUD</u>
CHARGES FOR SERVICES							
3526 REIMBURSEMENT FOR ELECTION	32,300	6,000	6,650	23,000	0	23,000	283
SUBTOTAL *****	32,300	6,000	6,650	23,000	0	23,000	283
INTEREST							
3711 INT-OVERNIGHT	494	440	740	740	0	740	68
3712 INT-LONG TERM INVEST	59	0	0	0	0	0	0
3798 INC/DEC IN FV OF INVESTMENTS	-7	0	0	0	0	0	0
SUBTOTAL *****	546	440	740	740	0	740	68
TOTAL REVENUES *****	32,846	6,440	7,390	23,740	0	23,740	269

Decimal values have been truncated.

County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

Mission

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

In 1996, the County Commission entered into an agreement with the Boone Hospital Board of Trustees whereby the County provided funding for one-half of the construction costs for a medical clinic located in the City of Centralia. The facility is owned by the Hospital Board of Trustees; however, in exchange for the County's capital contribution, the County has exclusive use of a portion of the building. The building has been used as a satellite county office, but more recently is primarily used for local community functions. The operating costs for this facility are accounted for in a separate budget and are presented below.

Budget Highlights

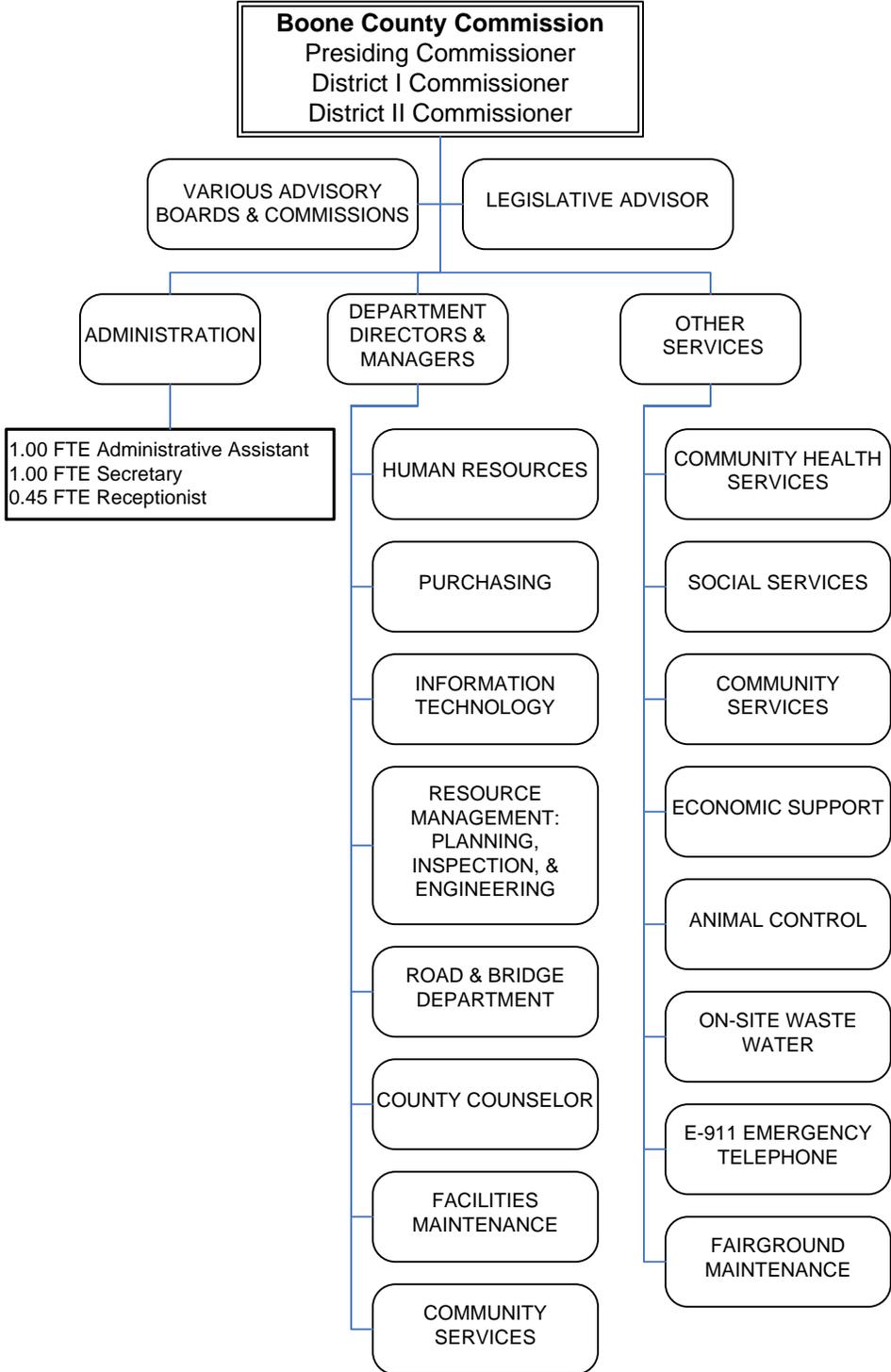
There are no significant changes to this budget.

Personnel Detail

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.45	-
Total FTEs	5.45	5.45	5.45	-

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	2,200	1,225	0	0	0	100-
	SUBTOTAL *****	0	2,200	1,225	0	0	0	100-
	TOTAL REVENUES *****	0	2,200	1,225	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	312,662	333,264	325,868	346,408	0	346,408	3
10110	OVERTIME	32	0	40	0	0	0	0
10200	FICA	24,396	26,722	24,963	27,749	0	27,749	3
10300	HEALTH INSURANCE	23,750	23,750	23,750	24,935	0	24,935	4
10325	DISABILITY INSURANCE	888	932	932	969	0	969	3
10350	LIFE INSURANCE	224	235	235	235	0	235	0
10375	DENTAL INSURANCE	1,780	2,370	2,370	2,500	0	2,500	5
10400	WORKERS COMP	814	803	739	834	0	834	3
10500	401(A) MATCH PLAN	1,335	1,755	1,865	2,600	0	3,250	85
10850	VEHICLE ALLOWANCE	14,745	16,047	16,047	16,336	0	16,336	1
	SUBTOTAL *****	380,626	405,878	396,809	422,566	0	423,216	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	285	285	300	324	0	324	13
23000	OFFICE SUPPLIES	967	850	650	650	0	650	23-
23001	PRINTING	0	460	416	420	0	420	8-
23050	OTHER SUPPLIES	65	450	395	600	0	600	33
23850	MINOR EQUIP & TOOLS (<\$1000)	124	200	200	150	0	150	25-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	600	0	600	0
	SUBTOTAL *****	1,441	2,245	1,961	2,744	0	2,744	22
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	486	500	500	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	360	1,270	700	675	0	675	46-
37210	TRAINING/SCHOOLS	50	125	380	400	0	400	220
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	810	1,314	200	695	0	695	47-
37230	MEALS & LODGING-TRAINING	1,008	1,414	600	864	0	864	38-
	SUBTOTAL *****	2,714	4,623	2,380	3,134	0	3,134	32-
UTILITIES								
48000	TELEPHONES	3,665	3,700	3,700	3,700	0	3,700	0
48050	CELLULAR TELEPHONES	2,089	2,880	2,600	2,640	0	2,640	8-
	SUBTOTAL *****	5,754	6,580	6,300	6,340	0	6,340	4-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,128	1,460	1,000	1,050	0	1,050	28-
59010	FUEL SURCHARGE - REIMB TO R&B	33	40	40	40	0	40	0
59100	VEHICLE REPAIRS/MAINTENANCE	319	700	20	225	0	225	67-
59105	TIRES	0	600	0	300	0	300	50-
59110	MECHANICS CHARGE - REIMB R&B	307	160	20	160	0	160	0
59200	LOCAL MILEAGE	1,102	900	900	1,130	0	1,130	25
	SUBTOTAL *****	2,889	3,860	1,980	2,905	0	2,905	25-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	800	800	800	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	176	0	0	0	0	0	0
	SUBTOTAL *****	976	800	800	800	0	800	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	35	375	165	375	0	375	0
71101	PROFESSIONAL SERVICES	25,995	25,995	25,995	25,995	0	25,995	0
71500	BUILDING USE/RENT CHARGE	19,174	20,674	20,674	20,628	0	20,628	0
	SUBTOTAL *****	45,204	47,044	46,834	46,998	0	46,998	0
OTHER								
83100	AWARDS	9	50	50	50	0	50	0
84010	RECEPTION/MEETINGS	1,872	1,950	1,950	2,010	0	2,010	3
84400	PUBLIC NOTICES	0	0	77	0	0	0	0
	SUBTOTAL *****	1,881	2,000	2,077	2,060	0	2,060	3

County Commission and Centralia Office

FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	0	26,950	25,341	0	0	0	100-
SUBTOTAL *****		0	26,950	25,341	0	0	0	100-
TOTAL EXPENDITURES *****		441,485	499,980	484,482	487,547	0	488,197	2-

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG
		ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
UTILITIES								
48000	TELEPHONES	789	780	800	900	0	900	15
48100	NATURAL GAS	461	504	650	600	0	600	19
48200	ELECTRICITY	2,454	2,825	2,400	2,550	0	2,550	9-
48300	WATER	446	360	450	408	0	408	13
48400	SOLID WASTE	143	144	144	144	0	144	0
48600	SEWER USE	108	100	110	110	0	110	10
SUBTOTAL *****		4,401	4,713	4,554	4,712	0	4,712	0
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	1,800	1,800	1,800	1,800	0	1,800	0
60150	PEST CONTROL	200	212	212	220	0	220	3
60400	GROUNDS MAINTENANCE	30	0	0	0	0	0	0
SUBTOTAL *****		2,030	2,012	2,012	2,020	0	2,020	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	2,686	2,686	2,686	3,582	0	3,582	33
SUBTOTAL *****		2,686	2,686	2,686	3,582	0	3,582	33
TOTAL EXPENDITURES *****		9,117	9,411	9,252	10,314	0	10,314	10

Decimal values have been truncated.

County Counselor

Department Number 1126

Mission

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

Budget Highlights

There are no significant changes to this budget.

Goals and Objectives

Budget Year Objectives

- Provide timely legal advice and assistance to all elected officials and department directors.
- Continue, as requested, provide County officials and departments with legal review and analysis of internal operating policies and procedures to improve systems and implement best practices.
- Review new legislation and advise the elected officials and department directors whose office may be impacted by said legislation.
- Represent the County and/or County officials in State and federal court in civil litigation matters.

Performance Measures

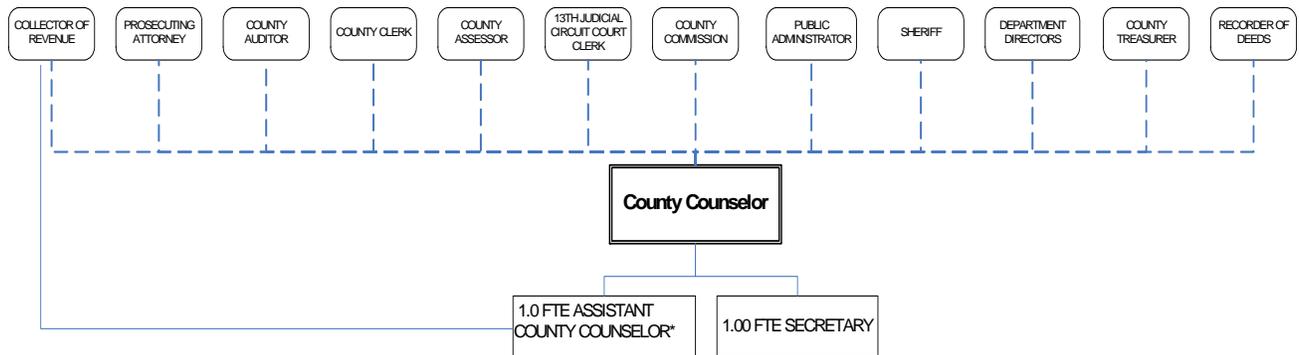
	2012	2013	2014
	Actual	Estimated	Projected
Total Contracts Drafted/Reviewed	322	234	250
Mental Health (631/632 cases) Processed	246	282	250
Legal Opinions Provided	1292	1288	1200

County Counselor

Personnel Detail

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor	1.00	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Total FTEs	3.00	3.00	3.00	-

Organizational Chart



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

Under Chapter 56 RSMb, the County Counselor serves as the attorney for each of the county officials and county departments.
Pursuant to RSMb §632.405, the County Counselor also represents the petitioning physicians in involuntary civil commitment proceedings.

County Counselor

Annual Budget

1126 COUNTY COUNSELOR OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	54,388	56,262	56,262	56,262	0	56,262	0
3558	ATTORNEY FEES	5,963	2,000	4,318	2,000	0	2,000	0
	SUBTOTAL *****	60,351	58,262	60,580	58,262	0	58,262	0
	TOTAL REVENUES *****	60,351	58,262	60,580	58,262	0	58,262	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	166,469	186,860	177,070	193,624	0	193,624	3
10200	FICA	11,256	14,294	13,121	14,812	0	14,812	3
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,961	0	14,961	4
10325	DISABILITY INSURANCE	471	541	541	561	0	561	3
10350	LIFE INSURANCE	137	141	141	141	0	141	0
10375	DENTAL INSURANCE	1,068	1,422	1,422	1,500	0	1,500	5
10400	WORKERS COMP	457	476	382	380	0	380	20-
10500	401(A) MATCH PLAN	1,170	1,053	1,170	1,560	0	1,950	85
	SUBTOTAL *****	195,278	219,037	208,097	227,539	0	227,929	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	6,252	10,053	13,403	10,998	0	10,998	9
23000	OFFICE SUPPLIES	766	1,500	800	1,500	0	1,500	0
23001	PRINTING	0	350	350	350	0	350	0
23850	MINOR EQUIP & TOOLS (<\$1000)	15	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	7,033	13,403	16,053	14,348	0	14,348	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	645	790	790	965	0	965	22
37210	TRAINING/SCHOOLS	658	2,400	1,100	2,400	0	2,400	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	147	150	230	300	0	300	100
	SUBTOTAL *****	1,450	3,340	2,120	3,665	0	3,665	10
UTILITIES								
48000	TELEPHONES	711	1,240	800	1,250	0	1,250	0
48002	DATA COMMUNICATIONS	420	420	420	420	0	420	0
	SUBTOTAL *****	1,131	1,660	1,220	1,670	0	1,670	1
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	258	250	250	250	0	250	0
	SUBTOTAL *****	258	250	250	250	0	250	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	265	500	170	500	0	500	0
	SUBTOTAL *****	265	500	170	500	0	500	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	350	50	350	0	350	0
71101	PROFESSIONAL SERVICES	12,915	950	9,836	1,000	0	1,000	5
71105	LEGAL SERVICES	1,435	13,000	1,000	15,000	0	15,000	15
71500	BUILDING USE/RENT CHARGE	8,661	9,334	9,334	9,313	0	9,313	0
	SUBTOTAL *****	23,061	23,634	20,220	25,663	0	25,663	9
OTHER								
84801	TRANSCRIPTS-CIVIL	0	250	250	250	0	250	0
	SUBTOTAL *****	0	250	250	250	0	250	0
	TOTAL EXPENDITURES *****	228,476	262,074	248,380	273,885	0	274,275	5

Decimal values have been truncated.

Emergency and Contingency

Department Number 1123

Mission

The County Commission administers this budget. It reflects the statutorily required appropriation equal to 3% of General Fund expenditures. This appropriation is to be used for unforeseen emergencies and requires a unanimous vote of the County Commission. The original appropriation is reflected in this budget with amounts being transferred to the appropriate departmental budget throughout the year, as approved by the Commission. Therefore, the amounts appearing for prior years reflect unspent emergency appropriations.

Budget Highlights

This budget includes the statutorily-mandated emergency appropriation. The amount included for emergency is funded from accumulated resources (i.e., fund balance) rather than from current revenues.

Annual Budget

1123 EMERGENCY & CONTINGENCY

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86800	EMERGENCY	0	569,395	0	750,000	0	750,000	31
86850	CONTINGENCY	0	0	0	27,365	0	88,735	0
	SUBTOTAL *****	0	569,395	0	777,365	0	838,735	47
	TOTAL EXPENDITURES *****	0	569,395	0	777,365	0	838,735	47

Decimal values have been truncated.

Employee Benefits

Department Number 1192

Mission

Most employee benefits are included in individual departmental budgets, such as health and dental benefits. This budget contains appropriations for employee benefits that are not otherwise included in individual departmental budgets. This budget includes amounts for (1) administrative fees for the County's Cafeteria Plan, (2) unemployment benefits, and (3) an Employee Assistance Plan (EAP). As a governmental entity, Boone County has the option to reimburse the Missouri Unemployment Compensation Fund for the amount of benefits paid that were attributable to services in its employ in lieu of paying unemployment tax. The County has made this election and this budget includes a lump-sum appropriation to be used for such reimbursements. During the year, amounts are transferred to the applicable departmental budget as actual unemployment costs are incurred.

This budget is jointly administered by Human Resources and the County Clerk (payroll).

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1192 EMPLOYEE BENEFITS

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3890	MISCELLANEOUS	1,426	1,000	4,943	2,000	0	2,000	100
	SUBTOTAL *****	1,426	1,000	4,943	2,000	0	2,000	100
	TOTAL REVENUES *****	1,426	1,000	4,943	2,000	0	2,000	100
PERSONAL SERVICES								
10300	HEALTH INSURANCE	0	0	0	0	0	14,961	0
10600	UNEMPLOYMENT BENEFITS	0	8,300	31,000	0	0	31,000	273
	SUBTOTAL *****	0	8,300	31,000	0	0	45,961	454
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	10,480	11,000	10,500	11,000	0	11,000	0
71104	ADMINISTRATIVE SERVICES	6,624	7,000	6,700	7,000	0	7,000	0
	SUBTOTAL *****	17,104	18,000	17,200	18,000	0	18,000	0
	TOTAL EXPENDITURES *****	17,104	26,300	48,200	18,000	0	63,961	143

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Human Resources & Risk Management

Department Number 1115

Mission

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

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

Budget Highlights

There are no significant changes to this budget.

Performance Measures

	2012 Actual	2013 Estimated	2014 Projected
Number of Total Applications Received/Processed	2,225	2600	2650
Number of Job Postings	33	35	40
Number of Typing Tests Administered	625	630	1345
Number of Job Announcements Mailed/Emailed	2,277	2415	2450
Number of Phone Calls Received by HR Asst (Approx)	2,100	2000	2600
Number of Visitors /Cust Greeted by HR Asst (Approx)	1,400	1400	300
Number of Interviews Scheduled through HR Office	160	165	130
Number of Criminal Background Searches Initiated	36	40	36
Number of Driving Record Searches Initiated	18	15	12
Number of Random PW Drug Screens Coordinated	24	24	24
Number of Random PW Alcohol Screens Coordinated	125	12	12
Number of Pre-Employment PW Drug Screens Coordinated	4	3	3
Number of Personnel Advisory Committee Mtgs Facilitated	3	4	4
Number of Job Classification Committee Mtgs Facilitated	3	6	7
Number of New Employee Orientations Facilitated	3	3	3

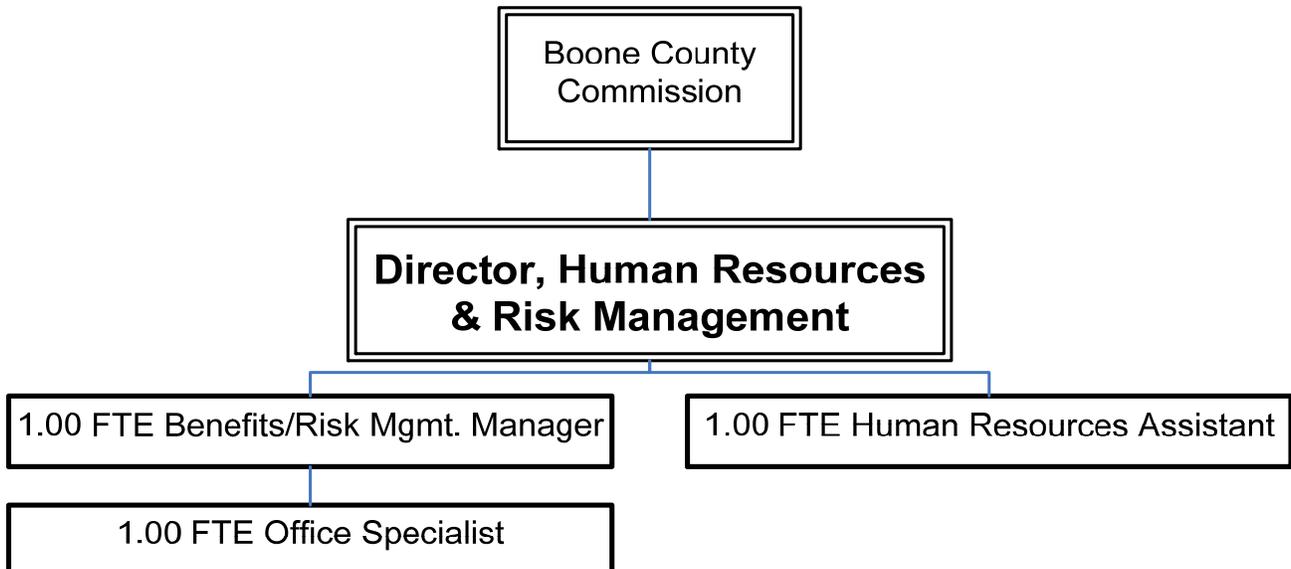
Human Resources & Risk Management

Personnel Detail

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Human Resources & Risk Management	1.00	1.00	1.00	-
Benefits/Risk Management Manager	-	1.00 a	1.00	-
Human Resources Assistant	1.00	1.00	1.00	-
Office Specialist	-	1.00 a	1.00	-
Total FTEs	2.00	4.00	4.00	-
Overtime	\$ 1,000	\$ 500	\$ -	\$ (500)

a Benefits/Risk Management reorganized under Department 1115 starting FY2013; moved from Department 1131

Organizational Chart



Human Resources & Risk Management

Annual Budget

1115 HUMAN RESOURCES

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	0	15	0	0	0	0
	SUBTOTAL *****	0	0	15	0	0	0	0
	TOTAL REVENUES *****	0	0	15	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	101,930	173,576	83,843	169,453	0	169,453	2-
10110	OVERTIME	431	500	500	0	0	0	100-
10200	FICA	7,812	13,454	6,320	12,963	0	12,963	3-
10300	HEALTH INSURANCE	9,500	19,000	14,250	19,948	0	19,948	4
10325	DISABILITY INSURANCE	284	508	508	491	0	491	3-
10350	LIFE INSURANCE	91	188	188	188	0	188	0
10375	DENTAL INSURANCE	712	1,896	1,896	2,000	0	2,000	5
10400	WORKERS COMP	237	404	404	389	0	389	3-
10500	401(A) MATCH PLAN	780	1,404	960	2,080	0	2,080	48
	SUBTOTAL *****	121,777	210,930	108,869	207,512	0	207,512	2-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,008	2,100	2,100	2,358	0	2,358	12
23000	OFFICE SUPPLIES	764	1,000	1,000	500	0	500	50-
23001	PRINTING	299	495	410	380	0	380	23-
23050	OTHER SUPPLIES	416	1,150	1,150	1,270	0	1,270	10
	SUBTOTAL *****	3,487	4,745	4,660	4,508	0	4,508	5-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	580	450	1,105	1,105	0	1,105	145
37200	SEMINARS/CONFEREN/MEETING	1,000	0	0	0	0	0	0
37210	TRAINING/SCHOOLS	685	750	1,000	2,595	0	2,595	246
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	400	1,890	830	1,220	0	1,220	35-
37230	MEALS & LODGING-TRAINING	1,423	375	1,073	3,445	0	3,445	818
	SUBTOTAL *****	4,088	3,465	4,008	8,365	0	8,365	141
UTILITIES								
48000	TELEPHONES	867	1,430	1,225	950	0	950	33-
48002	DATA COMMUNICATIONS	0	0	0	540	0	540	0
48050	CELLULAR TELEPHONES	242	200	48	0	0	0	100-
	SUBTOTAL *****	1,109	1,630	1,273	1,490	0	1,490	9-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	13	130	100	50	0	50	61-
	SUBTOTAL *****	13	130	100	50	0	50	62-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	404	567	567	600	0	600	5
60200	EQUIP REPAIRS/MAINTENANCE	0	0	84	100	0	100	0
	SUBTOTAL *****	404	567	651	700	0	700	23
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	2,526	3,000	3,000	3,000	0	3,000	0
71500	BUILDING USE/RENT CHARGE	7,234	9,845	9,845	11,017	0	11,017	11
	SUBTOTAL *****	9,760	12,845	12,845	14,017	0	14,017	9
OTHER								
83100	AWARDS	10	157	100	400	0	400	154
84010	RECEPTION/MEETINGS	517	1,000	500	800	0	800	20-
84300	ADVERTISING	18,504	21,000	21,000	20,300	0	20,300	3-
85700	RECRUITMENT/RELOCATION EXPENSE	0	0	0	1,370	0	1,370	0
86300	TESTING	0	0	0	630	0	630	0
	SUBTOTAL *****	19,031	22,157	21,600	23,500	0	23,500	6

Human Resources & Risk Management

FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	7,000	0	0	0	0 100-
	SUBTOTAL *****	<u>0</u>	<u>7,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0 100-</u>
	TOTAL EXPENDITURES *****	159,669	263,469	154,006	260,142	0	260,142 1-

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Information Technology and Mail Services—Combined Budget Summary

Description of Funding Sources

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

The County Commission establishes and approves General Fund appropriations for these operations. Additional funding for computer technology (hardware and software) is frequently provided through various special revenue funds. These special revenue funds are administered by other administrative authorities and presented in each respective budget section; however, the Director of IT is responsible for coordinating the acquisition and installation and in most cases, providing on-going support.

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Information Technology & GIS								
100	1170	Information Technology	\$ 1,336,879	\$ 1,776,442	\$ 1,165,924	\$ 480,701	\$ 198,989	\$ 1,845,614
100	1175	GIS - Consortium	617	615	-	3,642	-	3,642
100	1176	GIS - County	166,020	171,285	134,279	44,339	-	178,618
		Subtotal	<u>1,503,516</u>	<u>1,948,342</u>	<u>1,300,203</u>	<u>528,682</u>	<u>198,989</u>	<u>2,027,874</u>
Mail Services								
100	1194	Mail Services	364,048	394,710	73,645	334,698	-	408,343
		Subtotal	<u>364,048</u>	<u>394,710</u>	<u>73,645</u>	<u>334,698</u>	<u>-</u>	<u>408,343</u>
		Total	<u>\$ 1,867,564</u>	<u>\$ 2,343,052</u>	<u>\$ 1,373,848</u>	<u>\$ 863,380</u>	<u>\$ 198,989</u>	<u>\$ 2,436,217</u>

Information Technology and Mail Services Summary

Personnel Summary

Position	Departmental Funding Source						2014 Total	Change
	Full-time Equivalent Positions							
	2012	2013	Dept. 1170	Dept. 1176	Dept. 1194			
Information Technology & GIS								
Director, Information Technology	1.00	1.00	1.00	-	-	1.00	-	
Supervisor, Systems Analyst	1.00	1.00	1.00	-	-	1.00	-	
Supervisor, Programming Analysis	1.00	1.00	1.00	-	-	1.00	-	
System Administrator	1.00	2.00	2.00	-	-	2.00	-	
Computer Operations	1.00	1.00	1.00	-	-	1.00	-	
Senior Programmer Analyst	5.00 a	5.00 a	6.00	-	-	6.00 a	1.00	
Web Developer/Sr. Prog.	1.00	1.00	1.00	-	-	1.00	-	
Helpdesk	2.00	2.00	2.00	-	-	2.00	-	
Administrative Assistant	1.00	1.00	1.00	-	-	1.00	-	
GIS Program	1.00	1.00	-	1.00	-	1.00	-	
GIS Analyst	1.00	1.00	-	1.00	-	1.00	-	
GIS Intern	0.13 b	0.11 b	-	-	-	-	(0.11)	
Subtotal	16.13	17.11	16.00	2.00	-	18.00	0.89	
Mail Services								
Mail	1.00	1.00	-	-	1.00	1.00	-	
Office Specialist	1.00	1.00	-	-	1.00	1.00	-	
Subtotal	2.00	2.00	-	-	2.00	2.00	-	
Total	18.13	19.11	16.00	2.00	2.00	20.00	0.89	
Overtime	\$ 4,100	\$ 4,100	\$ 2,500	\$ 200	\$ 1,400	\$ 4,100	\$ -	

a 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1170) in FY 2002 and is reimbursed from the Tax Maintenance Fund (department number

b Intern position reimbursed by Voter List Management Grant (Dept

Information Technology & GIS (Geographic Information System)

Department Numbers 1170, 1175, 1176

Mission

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

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

The Geographic Information System (GIS) is the outgrowth of a research and development effort of Boone County (through the Boone County Assessor's office and Information Technology), the City of Columbia, and Boone Electric Cooperative. The jointly funded project was launched in 1996 with Boone County's Information Technology Department serving as project manager and fiscal agent; the initial funding and start-up activities were accounted for within Department number 1175 GIS-Consortium.

Currently, The GIS-Consortium budget (1175) accounts for the resources required to maintain the Consortium's GIS server.

The GIS –County budget (1176) accounts for the personnel and other resources dedicated to maintaining the “master” address database, supporting Consortium members, and developing new GIS layers and applications for use by various County departments as well as providing training for end users.

Budget Highlights

Over the past several years, computer equipment replacement practices transitioned from age-driven replacement to performance-driven replacement, resulting in reduced annual appropriations. In addition, budgetary constraints from the recession resulted in deferred equipment replacement, particularly for desktop computers. The FY 2014 budget includes approximately \$200,000 in General Fund appropriations for computer-related fixed asset purchases. The increased funding provided over FY 2013 and FY 2014 will complete the “catch-up” equipment plan, upgrade the back-up/recovery system, and improve WIFI services in county facilities.

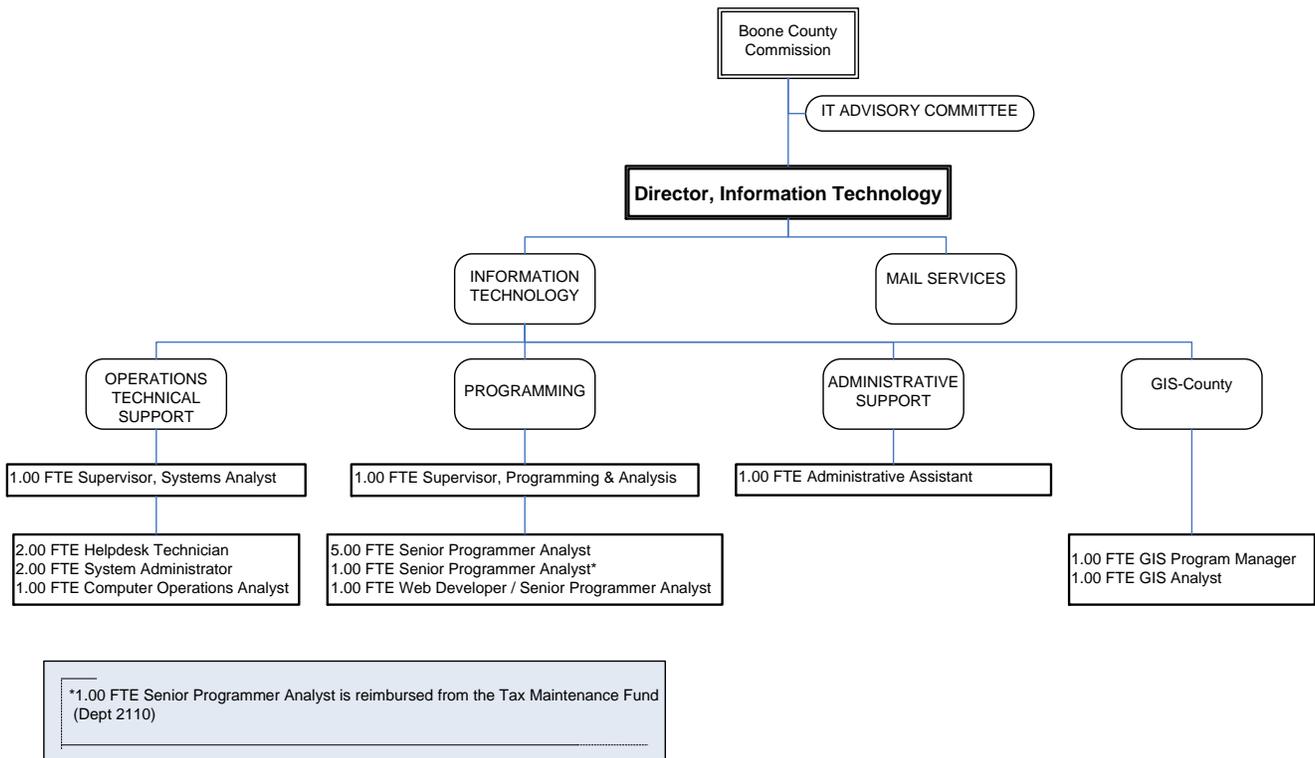
The FY 2014 budget also includes funding for an additional full-time benefitted Senior Programmer Analyst position.

Information Technology & GIS

A programmer position, added to the IT Department in 2002, provides dedicated support to the Collector of Revenue. The salary and benefit cost of this position is reimbursed from the Tax Maintenance Fund.

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

Organizational Chart



Information Technology & GIS

Annual Budget

1170 INFORMATION TECHNOLOGY

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	138,766	121,499	121,499	130,338	0	130,338	7
	SUBTOTAL *****	138,766	121,499	121,499	130,338	0	130,338	7
	TOTAL REVENUES *****	138,766	121,499	121,499	130,338	0	130,338	7
PERSONAL SERVICES								
10100	SALARIES & WAGES	779,254	887,700	848,887	932,017	51,979	983,996	10
10110	OVERTIME	2,973	2,500	2,500	2,500	0	2,500	0
10120	HOLIDAY WORKED	0	0	285	0	0	0	0
10200	FICA	57,731	68,101	63,629	71,490	3,977	75,467	10
10300	HEALTH INSURANCE	66,500	71,250	69,275	74,805	4,987	79,792	11
10325	DISABILITY INSURANCE	2,237	2,574	2,574	2,702	151	2,853	10
10350	LIFE INSURANCE	638	705	705	705	47	752	6
10375	DENTAL INSURANCE	4,984	7,110	6,913	7,500	500	8,000	12
10400	WORKERS COMP	1,872	2,054	2,054	2,149	120	2,269	10
10500	401(A) MATCH PLAN	3,375	5,304	3,330	7,800	650	8,450	59
10510	CERF-EMPLOYER PD CONTRIBUTION	1,622	1,684	1,724	0	0	1,845	9
10600	UNEMPLOYMENT BENEFITS	0	1,600	1,600	0	0	0	100-
	SUBTOTAL *****	921,186	1,050,582	1,003,476	1,101,668	62,411	1,165,924	11
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	149	650	650	650	0	650	0
23000	OFFICE SUPPLIES	958	1,500	1,500	1,500	0	1,500	0
23001	PRINTING	0	200	200	255	0	255	27
23015	COMPUTER SUPPLIES	1,573	3,000	1,500	0	0	0	100-
23016	MAGNETIC MEDIA	6,738	7,485	7,485	8,860	0	8,860	18
23017	COMPUTER PAPER	2,855	2,800	2,800	3,200	0	3,200	14
23018	PRINTER SUPPLIES	55,446	55,000	55,000	5,000	0	5,000	90-
23050	OTHER SUPPLIES	1,359	4,000	4,000	4,000	12,981	16,981	324
23850	MINOR EQUIP & TOOLS (<\$1000)	2,476	2,415	2,415	5,000	80	5,080	110
23855	FURNITURE/FIXTURE <\$1000	0	3,690	3,520	0	0	0	100-
	SUBTOTAL *****	71,554	80,740	79,070	28,465	13,061	41,526	49-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,265	1,145	1,145	1,170	0	1,170	2
37200	SEMINARS/CONFEREN/MEETING	4,648	7,440	7,440	13,835	0	13,835	85
37210	TRAINING/SCHOOLS	18,938	20,700	20,700	18,200	15,000	33,200	60
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,101	4,310	4,310	7,135	0	7,135	65
37230	MEALS & LODGING-TRAINING	10,045	6,710	7,461	13,215	0	13,215	96
	SUBTOTAL *****	36,997	40,305	41,056	53,555	15,000	68,555	70
UTILITIES								
48000	TELEPHONES	7,725	8,346	8,346	8,020	0	8,020	3-
48002	DATA COMMUNICATIONS	5,665	18,916	18,916	18,516	300	18,816	0
48050	CELLULAR TELEPHONES	287	1,510	1,510	1,680	420	2,100	39
	SUBTOTAL *****	13,677	28,772	28,772	28,216	720	28,936	1
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	500	250	500	0	500	0
	SUBTOTAL *****	0	500	250	500	0	500	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	48,608	58,760	58,760	119,360	0	119,360	103
60200	EQUIP REPAIRS/MAINTENANCE	2,497	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	51,105	60,760	60,760	121,360	0	121,360	100
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	128,736	136,390	136,390	146,800	0	146,800	7
71100	OUTSIDE SERVICES	19,683	26,580	26,580	30,600	1,200	31,800	19
71101	PROFESSIONAL SERVICES	0	10,000	10,000	5,000	0	5,000	50-
71500	BUILDING USE/RENT CHARGE	33,674	36,306	36,306	36,224	0	36,224	0
71600	EQUIP LEASES & METER CHR	846	1,020	50	0	0	0	100-
	SUBTOTAL *****	182,939	210,296	209,326	218,624	1,200	219,824	5

Information Technology & GIS

FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	17,050	43,732	39,810	0	42,734	43,984	0
91302	COMPUTER SOFTWARE	16,509	28,758	24,062	0	5,000	5,000	82-
92301	REPLC COMPUTER HDWR	25,862	85,140	289,605	0	348,405	150,005	76
92302	REPLC COMPUTER SOFTWARE	0	251	255	0	0	0	100-
SUBTOTAL *****		59,421	157,881	353,732	0	396,139	198,989	26
TOTAL EXPENDITURES *****		1,336,879	1,629,836	1,776,442	1,552,388	488,531	1,845,614	13

1175 GIS - CONSORTIUM

100 GENERAL FUND								%CHG
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	617	0	0	0	0	0	0
SUBTOTAL *****		617	0	0	0	0	0	0
TOTAL REVENUES *****		617	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23016	MAGNETIC MEDIA	0	1,000	250	1,000	0	1,000	0
SUBTOTAL *****		0	1,000	250	1,000	0	1,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	617	2,000	365	2,000	0	2,000	0
SUBTOTAL *****		617	2,000	365	2,000	0	2,000	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	1,189	0	642	0	642	46-
SUBTOTAL *****		0	1,189	0	642	0	642	46-
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		0	1,000	0	1,000	0	1,000	0
TOTAL EXPENDITURES *****		617	5,189	615	4,642	0	4,642	11-

1176 GIS - COUNTY

100 GENERAL FUND								%CHG
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	0	500	0	0	0	0
3569	OTHER FEES	3,262	0	5,415	0	0	0	0
SUBTOTAL *****		3,262	0	5,915	0	0	0	0
MISCELLANEOUS								
3830	SALES	0	2,500	1,000	2,500	0	2,500	0
SUBTOTAL *****		0	2,500	1,000	2,500	0	2,500	0
TOTAL REVENUES *****		3,262	2,500	6,915	2,500	0	2,500	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	101,974	110,435	112,989	112,505	0	112,505	1
10110	OVERTIME	0	200	200	200	0	200	0
10120	HOLIDAY WORKED	0	0	216	0	0	0	0
10200	FICA	7,344	8,463	8,326	8,621	0	8,621	1
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,974	0	9,974	4
10325	DISABILITY INSURANCE	267	312	312	326	0	326	4
10350	LIFE INSURANCE	80	94	94	94	0	94	0
10375	DENTAL INSURANCE	712	948	948	1,000	0	1,000	5
10400	WORKERS COMP	249	254	238	259	0	259	1
10500	401(A) MATCH PLAN	705	702	780	1,040	0	1,300	85
10600	UNEMPLOYMENT BENEFITS	6,400	0	0	0	0	0	0
SUBTOTAL *****		127,231	130,908	133,603	134,019	0	134,279	3

Information Technology & GIS

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	210	200	410	200	0	200	0
23001	PRINTING	73	50	0	50	0	50	0
23016	MAGNETIC MEDIA	0	125	750	125	0	125	0
23017	COMPUTER PAPER	0	800	200	800	0	800	0
23018	PRINTER SUPPLIES	334	950	700	950	0	950	0
23050	OTHER SUPPLIES	0	750	750	750	0	750	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,454	180	494	180	0	180	0
	SUBTOTAL *****	2,071	3,055	3,304	3,055	0	3,055	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	150	0	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	2,040	2,000	1,250	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,965	2,000	1,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	2,855	3,000	1,335	3,000	0	3,000	0
	SUBTOTAL *****	6,860	7,150	3,585	7,150	0	7,150	0
UTILITIES								
48000	TELEPHONES	651	650	650	650	0	650	0
48050	CELLULAR TELEPHONES	0	120	120	420	0	420	250
	SUBTOTAL *****	651	770	770	1,070	0	1,070	39
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	75	60	75	0	75	0
	SUBTOTAL *****	0	75	60	75	0	75	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	24,000	26,300	24,478	26,300	0	26,300	0
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	5,033	5,427	5,427	5,414	0	5,414	0
71600	EQUIP LEASES & METER CHRG	156	175	13	175	0	175	0
	SUBTOTAL *****	29,189	32,902	29,918	32,889	0	32,889	0
OTHER								
84010	RECEPTION/MEETINGS	19	100	45	100	0	100	0
	SUBTOTAL *****	19	100	45	100	0	100	0
	TOTAL EXPENDITURES *****	166,021	174,960	171,285	178,358	0	178,618	2

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Mail Services

Department Number 1194

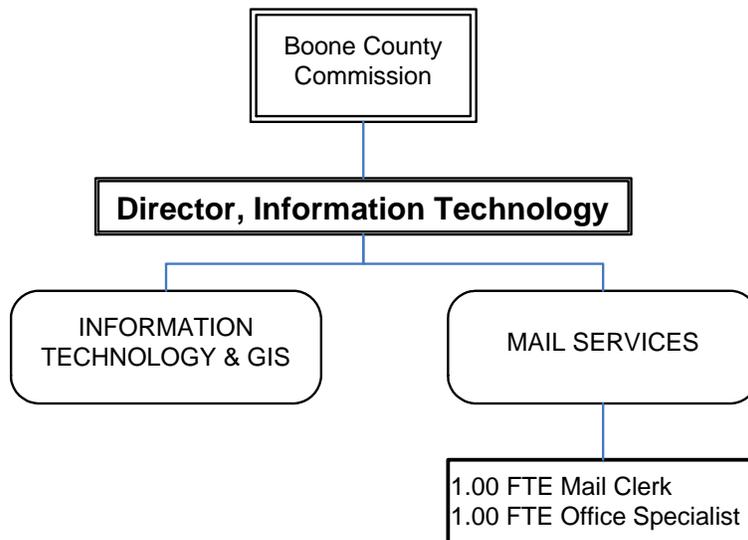
Mission

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

Budget Highlights

There are no significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	8,406	33,600	33,600	24,500	0	24,500	27-
	SUBTOTAL *****	8,406	33,600	33,600	24,500	0	24,500	27-
INTEREST								
3710	INTEREST	3	0	3	0	0	0	0
	SUBTOTAL *****	3	0	3	0	0	0	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	346	0	0	0	0
	SUBTOTAL *****	0	0	346	0	0	0	0
	TOTAL REVENUES *****	8,409	33,600	33,949	24,500	0	24,500	27-
PERSONAL SERVICES								
10100	SALARIES & WAGES	45,181	53,624	50,396	54,405	0	54,405	1
10110	OVERTIME	607	1,400	1,400	1,400	0	1,400	0
10200	FICA	3,269	4,209	3,920	4,269	0	4,269	1
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,974	0	9,974	4
10325	DISABILITY INSURANCE	127	155	155	157	0	157	1
10350	LIFE INSURANCE	84	94	94	94	0	94	0
10375	DENTAL INSURANCE	712	948	948	1,000	0	1,000	5
10400	WORKERS COMP	1,414	1,459	1,215	1,306	0	1,306	10-
10500	401(A) MATCH PLAN	285	702	390	1,040	0	1,040	48
10600	UNEMPLOYMENT BENEFITS	2,727	0	0	0	0	0	0
	SUBTOTAL *****	63,906	72,091	68,018	73,645	0	73,645	2
MATERIALS & SUPPLIES								
22000	POSTAGE	259,518	279,085	279,085	284,670	0	284,670	2
22005	BULK MAIL FEES/PERMITS	2,575	2,800	2,800	2,800	0	2,800	0
22010	SHIPPING CHARGES	1,230	3,000	2,000	3,000	0	3,000	0
23000	OFFICE SUPPLIES	2,253	3,350	3,350	3,350	0	3,350	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	200	0	200	0
	SUBTOTAL *****	265,576	288,435	287,435	294,020	0	294,020	2
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	10	200	200	200	0	200	0
	SUBTOTAL *****	10	200	200	200	0	200	0
UTILITIES								
48000	TELEPHONES	411	445	445	445	0	445	0
48050	CELLULAR TELEPHONES	1	75	25	50	0	50	33-
	SUBTOTAL *****	412	520	470	495	0	495	5-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,246	3,200	3,200	3,200	0	3,200	0
59010	FUEL SURCHARGE - REIMB TO R&B	72	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	367	1,500	1,500	1,500	0	1,500	0
59105	TIRES	752	500	15	900	0	900	80
59110	MECHANICS CHARGE - REIMB R&B	350	300	300	300	0	300	0
	SUBTOTAL *****	3,787	5,600	5,115	6,000	0	6,000	7
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	8,455	9,800	9,800	10,350	0	10,350	5
	SUBTOTAL *****	8,455	9,800	9,800	10,350	0	10,350	6
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,800	4,800	5,000	5,000	0	5,000	4
71100	OUTSIDE SERVICES	186	1,000	500	500	0	500	50-
71500	BUILDING USE/RENT CHARGE	16,391	17,672	17,672	17,633	0	17,633	0
71600	EQUIP LEASES & METER CHR	525	850	500	500	0	500	41-
	SUBTOTAL *****	21,902	24,322	23,672	23,633	0	23,633	3-
	TOTAL EXPENDITURES *****	364,048	400,968	394,710	408,343	0	408,343	2

Decimal values have been truncated.

Insurance/Safety and Insurance Claim Activity

Department Numbers 1191, 1195

Mission

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

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

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

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

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

Budget Highlights

There are no other significant changes to this budget.

Insurance/Safety and Insurance Claim Activity

Annual Budget

1191 INSURANCE & SAFETY

100 GENERAL FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET + REVISIONS</u>	<u>2013 PROJECTED</u>	<u>2014 CORE REQUEST</u>	<u>2014 SUPPLEMENTAL REQUEST</u>	<u>2014 ADOPTED BUDGET</u>	<u>%CHG FROM PY BUD</u>
MISCELLANEOUS								
3891	DIVIDENDS/REBATES	300	0	20,424	0	0	0	0
	SUBTOTAL *****	300	0	20,424	0	0	0	0
	TOTAL REVENUES *****	300	0	20,424	0	0	0	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	854	1,050	924	1,000	0	1,000	4-
	SUBTOTAL *****	854	1,050	924	1,000	0	1,000	5-
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	24,427	24,625	27,017	28,370	0	28,370	15
71002	AUTO LIABILITY INS	49,690	49,650	57,000	59,850	0	59,850	20
71003	INLAND MARINE INS	0	2,500	2,543	2,675	0	2,675	7
71004	PROPERTY INSURANCE	197,585	207,985	196,000	205,600	0	205,600	1-
71006	ERRORS & OMISSIONS INS	15,215	12,500	11,400	12,000	0	12,000	4-
71007	LAW ENFORCEMENT INS	116,027	124,500	124,403	130,700	0	130,700	4
71008	GENERAL LIABILITY INS	53,562	53,350	50,789	53,400	0	53,400	0
71009	D.P. EQUIP-INSURANCE	0	0	8,263	8,700	0	8,700	0
71010	CRIME INSURANCE	2,766	2,945	2,766	2,950	0	2,950	0
71011	PUBLIC OFFICIALS BOND	7,334	16,000	11,000	11,000	0	11,000	31-
	SUBTOTAL *****	466,606	494,055	491,181	515,245	0	515,245	4
	TOTAL EXPENDITURES *****	467,460	495,105	492,105	516,245	0	516,245	4

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET + REVISIONS</u>	<u>2013 PROJECTED</u>	<u>2014 CORE REQUEST</u>	<u>2014 SUPPLEMENTAL REQUEST</u>	<u>2014 ADOPTED BUDGET</u>	<u>%CHG FROM PY BUD</u>
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	100,370	8,006	20,954	0	0	0	100-
	SUBTOTAL *****	100,370	8,006	20,954	0	0	0	100-
	TOTAL REVENUES *****	100,370	8,006	20,954	0	0	0	100-
MATERIALS & SUPPLIES								
23860	VEHICLE EQUIPMENT <\$1000	0	3,388	0	0	0	0	100-
	SUBTOTAL *****	0	3,388	0	0	0	0	100-
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	20,416	0	15,611	0	0	0	0
	SUBTOTAL *****	20,416	0	15,611	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60250	EQUIPMENT INSTALLATION CHARGES	0	3,150	0	0	0	0	100-
	SUBTOTAL *****	0	3,150	0	0	0	0	100-
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	16,271	16,000	16,000	16,000	0	16,000	0
71018	OTHER CLAIMS DEDUCTIBLE	22,174	2,000	32,000	2,000	0	30,000	,400
71020	UNINSURED CLAIMS	0	4,000	0	4,000	0	4,000	0
	SUBTOTAL *****	38,445	22,000	48,000	22,000	0	50,000	127
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	4,138	1,600	0	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	19,863	0	3,785	0	0	0	0
92301	REPLC COMPUTER HDWR	4,724	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	91,918	26,325	0	0	0	0	100-
	SUBTOTAL *****	120,643	27,925	3,785	0	0	0	100-
	TOTAL EXPENDITURES *****	179,504	56,463	67,396	22,000	0	50,000	11-

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

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

Budget Highlights

Property Tax Revenue-- The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005 and has remained at that rate. The budget assumes 2% growth in assessed valuation for real property and a 10% decline for personal property.

Sales Tax Revenue-- The current economic downturn significantly impacted sales tax revenues, resulting in a 4% decline between FY 2007 and FY 2010. The FY 2013 estimated actual growth rate is 3.5% and the FY 2014 budget assumes 2.5% growth.

Hospital Lease Revenue-- In April 2001, the County Commission and the Boone Hospital Board of Trustees approved an operating lease for Boone Hospital Center. The terms of the lease were modified in December 2006. An annual lease payment is paid to the County and accounted for within this budget (General Fund). An additional annual lease payment, intended for community health and medical needs, is accounted for within a separate budget (see #2130). During FY 2012, an additional one-time \$1.0 million payment was made to the County. One-half of the payment (\$500,000) was used to provide a revenue guarantee for the operation of the regional airport; \$250,000 was transferred to the Road and Bridge Fund to be used for infrastructure construction; and, \$250,000 was transferred to a Capital Project Fund, to be used for future capital needs.

Professional Services-- This budget accounts for the cost of the County's annual financial audit and the annual cost allocation plan, which is used to document the County's indirect costs and serve as a basis for claiming reimbursement for indirect costs.

Debt Service-- This budget also accounts for the debt service required by the Series 2012 Refunding Certificates of Participation (COPs). These COP's were issued to refinance the outstanding debt associated with the County's 2003 Refunding and Improvement Special Obligation Bonds (which retired the outstanding principle and interest on the Series 1993 Government Center Bonds and provided new construction funds). Annual principle and interest payments for the Series 2012 COPs vary from \$380,000 to \$465,000 and mature in 2018.

Non-Departmental

Annual Budget

1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	2,215,251	2,258,000	2,255,500	2,300,000	0	2,300,000	1
3002	PERSONAL PROPERTY CY	480,885	494,000	500,000	450,000	0	450,000	8-
3003	RAILROAD AND UTILITY CY	85,181	86,000	86,100	86,100	0	86,100	0
3004	REPLACEMENT SURTAX/GEN CY	222,657	240,000	223,000	223,000	0	223,000	7-
3011	REAL ESTATE PY	53,891	45,000	54,000	55,000	0	55,000	22
3012	PERSONAL PROPERTY PY	69,395	50,000	55,000	52,000	0	52,000	4
3055	OTHER PROP TAX PASS THRU	5,017	0	5,000	5,000	0	5,000	0
	SUBTOTAL *****	3,132,277	3,173,000	3,178,600	3,171,100	0	3,171,100	0
SALES TAXES								
3110	SALES TAXES	12,619,573	12,413,000	13,060,000	13,380,000	0	13,380,000	7
	SUBTOTAL *****	12,619,573	12,413,000	13,060,000	13,380,000	0	13,380,000	8
FRANCHISE TAXES								
3210	MEDIACOM	88,108	89,200	84,000	84,000	0	84,000	5-
3220	CHARTER COMMUNICATIONS	50,870	49,000	54,000	52,000	0	52,000	6
	SUBTOTAL *****	138,978	138,200	138,000	136,000	0	136,000	2-
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	4,202	3,300	4,200	4,200	0	4,200	27
3446	COUNTY STOCK INSURANCE	3,838	1,500	3,986	3,000	0	3,000	100
3490	FISH & WILDLIFE PILT	1,264	1,200	1,188	1,200	0	1,200	0
	SUBTOTAL *****	9,304	6,000	9,374	8,400	0	8,400	40
CHARGES FOR SERVICES								
3550	COMMISSIONS	4	60	0	10	0	10	83-
	SUBTOTAL *****	4	60	0	10	0	10	83-
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	22,831	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	22,831	10,000	10,000	10,000	0	10,000	0
INTEREST								
3710	INTEREST	45	25	20	18	0	18	28-
3719	INT-FINANCIAL INST TAX	0	50	10	20	0	20	60-
	SUBTOTAL *****	45	75	30	38	0	38	49-
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	141,634	169,394	143,934	141,624	0	141,624	16-
3821	BLDG RENT	22,704	30,152	30,152	22,872	0	22,872	24-
3822	OTHER LEASE REVENUE	1,833	100	165	100	0	100	0
3823	HOSPITAL LEASE	2,754,294	1,790,000	1,784,468	1,816,600	0	1,816,600	1
3826	PRIOR YEAR COST REPAYMENT	15,822	15,575	15,575	0	0	0	100-
3835	SALE OF COUNTY FIXED ASSET	1,734	1,500	3,500	1,500	0	1,500	0
3880	CONTRIBUTIONS	3,900	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	36,061	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	309,500	241,755	241,755	241,755	0	241,755	0
3890	MISCELLANEOUS	222	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	36,386	1,490	3,630	1,540	0	1,540	3
	SUBTOTAL *****	3,288,029	2,249,966	2,259,240	2,225,991	0	2,225,991	1-
OTHER FINANCING SOURCES								
3912	OTI: FROM DEBT SERVICE FUND	360,602	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	53,865	64,714	64,714	0	0	0	100-
3926	ISSUANCE - CERTIF OF PARTICPTN	2,230,000	0	0	0	0	0	0
3929	PREMIUM ON L-T DEBT ISSUANCE	26,821	0	0	0	0	0	0
	SUBTOTAL *****	2,671,288	64,714	64,714	0	0	0	100-
	TOTAL REVENUES *****	21,882,329	18,055,015	18,719,958	18,931,539	0	18,931,539	5
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	250	100	250	0	250	0
	SUBTOTAL *****	0	250	100	250	0	250	0
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	170	0	0	0	0	0	0
	SUBTOTAL *****	170	0	0	0	0	0	0

Non-Departmental

UTILITIES								
48100	NATURAL GAS	1,328	1,200	2,100	6,960	0	6,960	480
48200	ELECTRICITY	919	1,800	1,000	5,400	0	5,400	200
48300	WATER	219	120	120	420	0	420	250
48500	STORM WATER UTILITY	60	48	48	168	0	168	250
48600	SEWER USE	281	120	300	600	0	600	400
	SUBTOTAL *****	2,807	3,288	3,568	13,548	0	13,548	312
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	720	720	720	760	0	760	5
71101	PROFESSIONAL SERVICES	107,383	107,600	102,000	115,032	0	115,032	6
71500	BUILDING USE/RENT CHARGE	68,533	102,318	102,318	103,535	0	103,535	1
71501	PARKING	42,802	42,802	42,802	50,891	0	50,891	18
	SUBTOTAL *****	219,438	253,440	247,840	270,218	0	270,218	7
OTHER								
83900	OFU: BOND REDEMPTION	2,495,589	0	0	0	0	0	0
83918	OTO: TO ROAD & BRIDGE FUND	250,000	0	0	0	0	0	0
83919	OTO: TO CAPITAL PROJECT FUND	250,000	0	0	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	60,000	60,000	60,000	60,000	0	60,000	0
83922	OTO: TO SPECIAL REVENUE FUND	375,000	250,000	250,000	50,000	0	50,000	80-
84050	DEBT RETIREMENT-PRINCIPAL	315,000	350,000	350,000	350,000	0	350,000	0
84060	DEBT ISSUANCE COST	61,224	0	0	0	0	0	0
84100	INTEREST EXPENSE	64,947	36,113	36,113	29,113	0	29,113	19-
84200	OTHER CONTRACTS	0	3,000	0	0	0	0	100-
86882	TIF SALES TAX PAYMENTS	1,150	1,200	1,500	3,000	0	3,000	150
86883	UNCOLLECTIBLE ACCOUNT EXPENSE	140	35,215	35,215	0	0	0	100-
86897	FICA/FED W/H OVER AND SHORT	-55	0	0	50	0	50	0
86898	OVER AND SHORT	9	50	0	50	0	50	0
86900	MISCELLANEOUS	1,027	4,000	4,000	4,000	0	4,000	0
86910	PY ENCUMBRANCES NOT USED	-5,556	0	-100	0	0	0	0
	SUBTOTAL *****	3,868,475	739,578	736,728	496,213	0	496,213	33-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	19,700	0	0	0	0	100-
91300	MACHINERY & EQUIPMENT	3,730	0	0	0	0	0	0
	SUBTOTAL *****	3,730	19,700	0	0	0	0	100-
	TOTAL EXPENDITURES *****	4,094,620	1,016,256	988,236	780,229	0	780,229	23-

Decimal values have been truncated.

Purchasing

Department Number 1118

Mission

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

Primary duties include the following:

- Competitively procure materials, supplies, tools, and services for the County's operations when the cost for such items exceeds \$6,000. This is also accomplished through countywide term and supply contracts which are utilized by one or more departments.
- Review bid specifications to ensure a competitive, fair and equitable process;
- Maintain a vendor data base and administer the distribution of Requests for Bids and/or Proposals;
- Prepare contract documents and Purchase Requisitions when applicable;
- Administer the surplus property disposal process

Budget Highlights

The FY 2014 budget includes funding for an additional full-time benefitted Senior Buyer position.

Goals and Objectives

Budget Year Objectives

- Senior Buyer to prepare for Certified Professional Public Buyer test in 2015 through courses and training.
- Work with Information Technology department to create greater accessibility to county contracts to the public. Purchasing department will use technology to make past and current contracts available.
- Negotiate pricing and discounts, then create contracts with approved sole-source vendors.

Purchasing

Progress on Prior Year Objectives

- Include transient employer language in all bids that include prevailing wage.
Response: Began including this statement in 2012 and continued in 2013 to ensure inclusion in all Term and Supply contracts requiring Prevailing Wage.

- Create brochure of information for County offices describing where they can search for cooperative contracts (such as WSCA, State of MO, U.S. Communities).
Response: Created in July 2013.

- Director to obtain Certified Public Procurement Officer (CPPO) certification
Response: Tested and certified in May 2013.

Performance Measures

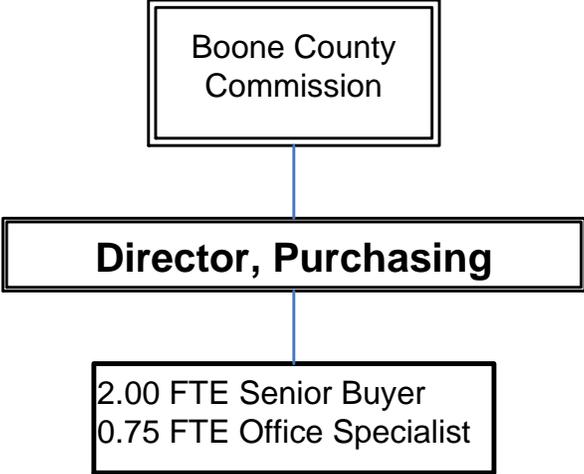
Performance Measure	2012 Actual	2013 Year to date	2014 Projected
Number of Bids Prepared	55	32	65
Number of Proposals Prepared	7	8	15
Number of Contracts Completed	126	67	125
Number of Term & Supply Contracts Issued/Renewed	193	155	193
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	65	32	60

Personnel Detail

Position Title	2012 Full-time Equivalent	2013 Full-time Equivalent	2014 Full-time Equivalent	2013-2014 Change
Director, Purchasing	1.00	1.00	1.00	-
Buyer/Senior Buyer	1.00	1.00	2.00	1.00
Office Specialist	0.50	0.50	0.75	0.25
Total FTEs	2.50	2.50	3.75	1.25
Overtime	\$ -	\$ -	\$ -	\$ -

Purchasing

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	0	0	42	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	0	0	13	0	0	0	0
	SUBTOTAL *****	0	0	55	0	0	0	0
MISCELLANEOUS								
3885	TRAVEL/TRAINING EXPENSE REIMB	0	635	635	0	0	0	100-
	SUBTOTAL *****	0	635	635	0	0	0	100-
	TOTAL REVENUES *****	0	635	690	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	120,616	123,712	124,745	137,284	39,624	176,908	43
10200	FICA	8,406	9,464	9,183	10,502	3,032	13,534	43
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,961	4,987	19,948	39
10325	DISABILITY INSURANCE	337	358	358	398	114	512	43
10350	LIFE INSURANCE	133	141	141	141	47	188	33
10375	DENTAL INSURANCE	1,068	1,422	1,422	1,500	500	2,000	40
10400	WORKERS COMP	284	284	263	315	87	402	41
10500	401(A) MATCH PLAN	1,155	1,053	1,170	1,560	500	2,450	132
	SUBTOTAL *****	146,249	150,684	151,532	166,661	48,891	215,942	43
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	150	165	165	165	0	165	0
23000	OFFICE SUPPLIES	389	700	458	700	300	1,000	42
23001	PRINTING	194	300	300	300	100	400	33
23050	OTHER SUPPLIES	793	558	800	558	280	838	50
23850	MINOR EQUIP & TOOLS (<\$1000)	152	100	100	100	350	450	350
	SUBTOTAL *****	1,678	1,823	1,823	1,823	1,030	2,853	57
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	670	510	710	510	110	620	21
37200	SEMINARS/CONFEREN/MEETING	510	2,104	2,014	1,544	155	1,699	19-
37210	TRAINING/SCHOOLS	0	500	500	900	250	1,150	130
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	988	799	1,100	1,054	300	1,354	69
37230	MEALS & LODGING-TRAINING	2,338	2,160	2,160	2,370	600	2,970	37
	SUBTOTAL *****	4,506	6,073	6,484	6,378	1,415	7,793	28
UTILITIES								
48000	TELEPHONES	1,386	1,629	1,529	1,729	120	1,849	13
48002	DATA COMMUNICATIONS	430	528	535	540	0	540	2
	SUBTOTAL *****	1,816	2,157	2,064	2,269	120	2,389	11
VEHICLE EXPENSE								
59025	MOTOR VEHICLE TITLE EXP	0	33	33	33	0	33	0
59200	LOCAL MILEAGE	127	100	100	100	50	150	50
	SUBTOTAL *****	127	133	133	133	50	183	38
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	688	671	671	884	0	884	31
	SUBTOTAL *****	688	671	671	884	0	884	32
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	6,973	9,489	9,489	10,619	0	10,619	11
	SUBTOTAL *****	6,973	9,489	9,489	10,619	0	10,619	12
OTHER								
84010	RECEPTION/MEETINGS	86	300	300	300	0	300	0
84300	ADVERTISING	1,643	2,000	1,000	2,000	0	2,000	0
	SUBTOTAL *****	1,729	2,300	1,300	2,300	0	2,300	0

Purchasing

FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	8,159	8,159	0
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,159</u>	<u>8,159</u>	<u>0</u>
	TOTAL EXPENDITURES *****	163,766	173,330	173,496	191,067	59,665	251,122	45

Decimal values have been truncated.

Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

Description of Funding Sources

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

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

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 446,362	\$ 454,011	\$ 412,577	\$ 70,435	\$ 36,000	\$ 519,012
280	2800	Storage & Preservation	80,452	113,482	-	457,070	4,220	461,290
Total			\$ 526,814	\$ 567,493	\$ 412,577	\$ 527,505	\$ 40,220	\$ 980,302

Personnel Summary

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Lead Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	5.00	5.00	5.00	-
Total FTEs	8.00	8.00	8.00	-
Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

Recorder of Deeds

Department Numbers 1160, 2800

Mission

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

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

Budget Highlights

Real estate recording fees peaked in 2002-2003, declining substantially in the following years. Recording activity has increased in the last couple of years, fueled by unprecedented low mortgage interest rates. The number of foreclosures is expected to decline; however, the overall volume continues at above-average levels.

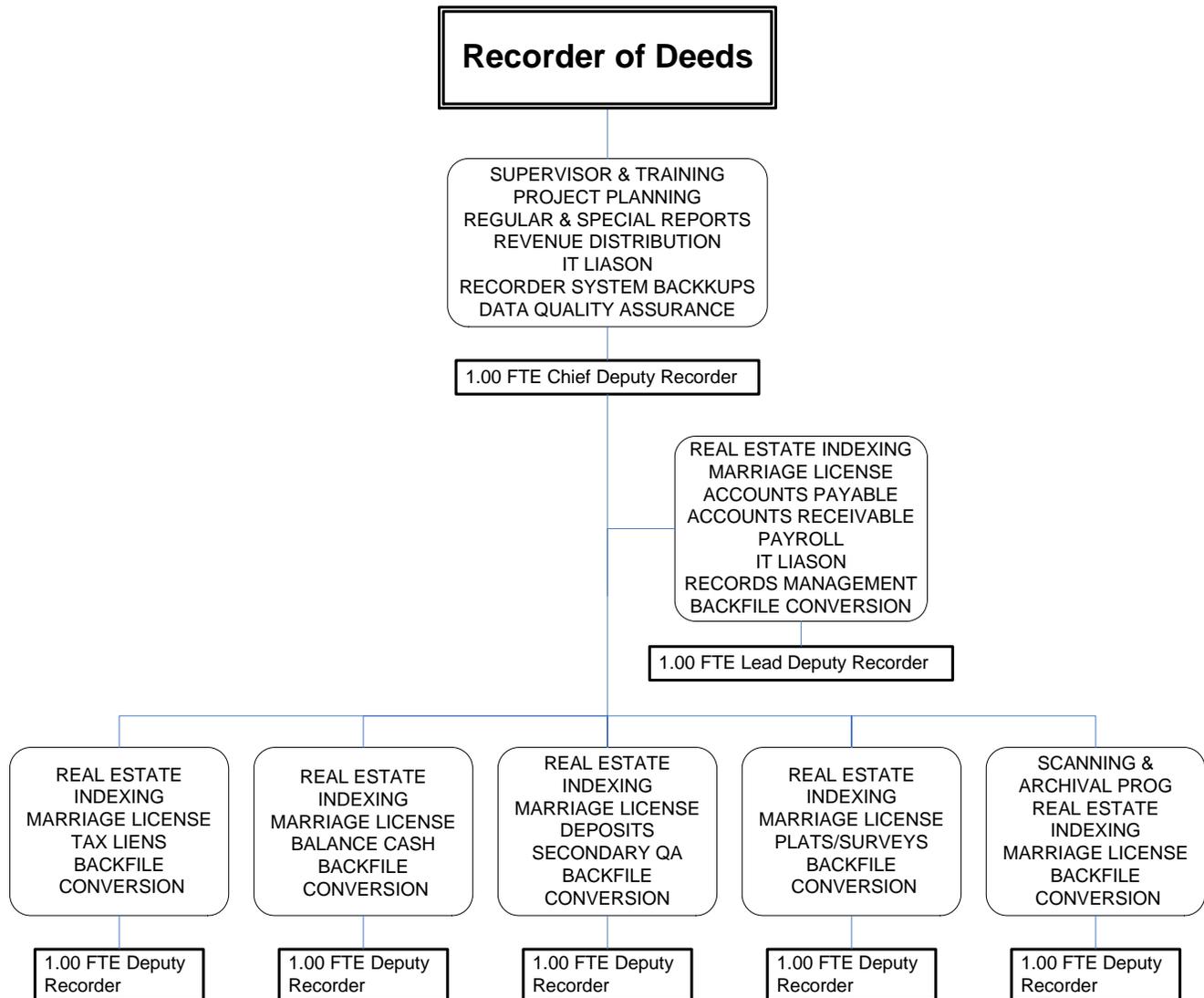
General Fund (Dept. No. 1160): Projected revenues reflect modest growth assumptions; this increased activity is also reflected in increased operating costs, including funding for two (2) replacement copiers (\$36,000).

Since 2004, available staff resources have been directed toward scanning and indexing older documents in order to make them available for electronic searching. Since beginning these efforts in 2004, the Recorder's Office has completed retrospective scanning back to 1982. Total documents scanned amount to more than 165,600 and consist of approximately 20,000 documents and more than 330,000 images. Work on this project will continue in FY 2014. In addition, plat books have been scanned, allowing for electronic retrieval and similar projects are in progress for several other databases, including Marriage License, Military Discharges, and County Surveys. These projects utilize existing available staff; as such, they do not require additional personnel appropriations.

Record Preservation Fund (Dept. No. 2800): The Outside Services appropriation (account #71100) includes funding for archival restoration (\$20,000) and microfilming costs (\$35,000 for current needs; \$15,000 retrospective back-file filming). Professional Services (account #71101) includes funding for business continuity planning (\$20,000), consultant services (\$20,000), and legal services (\$2,000). The Contingency appropriation is for unspecified needs that may arise during the year; in the event of such need, budget revisions transferring funds from Contingency to the appropriate account would be approved by the Recorder of Deeds.

Recorder of Deeds

Organizational Chart



Recorder of Deeds

Annual Budget

1160 RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	19,576	19,500	19,765	19,500	0	19,500	0
	SUBTOTAL *****	19,576	19,500	19,765	19,500	0	19,500	0
CHARGES FOR SERVICES								
3510	COPIES	288,283	83,523	105,290	94,760	0	94,760	13
3562	REAL ESTATE FEES	696,777	601,520	723,790	651,410	0	651,410	8
3565	PROBATE FEES	3	0	0	0	0	0	0
	SUBTOTAL *****	985,063	685,043	829,080	746,170	0	746,170	9
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	27	0	62	0	0	0	0
	SUBTOTAL *****	27	0	62	0	0	0	0
	TOTAL REVENUES *****	1,004,666	704,543	848,907	765,670	0	765,670	9
PERSONAL SERVICES								
10100	SALARIES & WAGES	313,996	328,222	314,178	342,985	0	342,985	4
10110	OVERTIME	0	1,000	1,000	1,000	0	1,000	0
10200	FICA	22,900	25,185	23,135	26,314	0	26,314	4
10300	HEALTH INSURANCE	38,000	38,000	38,000	39,896	0	39,896	4
10325	DISABILITY INSURANCE	903	951	951	994	0	994	4
10350	LIFE INSURANCE	361	376	376	376	0	376	0
10375	DENTAL INSURANCE	2,848	3,792	3,792	4,000	0	4,000	5
10400	WORKERS COMP	767	757	679	791	0	791	4
10500	401(A) MATCH PLAN	2,625	2,808	2,670	4,160	0	4,225	50
10600	UNEMPLOYMENT BENEFITS	1,410	0	0	0	0	0	0
	SUBTOTAL *****	383,810	401,091	384,781	420,516	0	420,581	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	310	345	320	345	0	345	0
23000	OFFICE SUPPLIES	7,517	8,800	6,800	7,200	0	7,200	18-
23001	PRINTING	1,862	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	9,689	10,645	8,620	9,045	0	9,045	15-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	200	200	200	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	0	200	0	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	141	700	615	700	0	700	0
37230	MEALS & LODGING-TRAINING	362	1,200	637	1,200	0	1,200	0
37240	REGISTRATION/TUITION	500	625	635	635	0	635	1
	SUBTOTAL *****	1,203	2,925	2,087	2,935	0	2,935	0
UTILITIES								
48000	TELEPHONES	3,972	4,200	4,000	4,200	0	4,200	0
	SUBTOTAL *****	3,972	4,200	4,000	4,200	0	4,200	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,186	4,030	5,460	5,250	0	5,250	30
	SUBTOTAL *****	2,186	4,030	5,460	5,250	0	5,250	30
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	45,463	49,013	49,013	48,905	0	48,905	0
	SUBTOTAL *****	45,463	49,013	49,013	48,905	0	48,905	0
OTHER								
86896	DEPOSIT SHORTAGE	41	100	50	100	0	100	0
	SUBTOTAL *****	41	100	50	100	0	100	0
FIXED ASSET ADDITIONS								
92000	REPLCMNT OFFICE EQUIP	0	0	0	0	36,000	36,000	0
	SUBTOTAL *****	0	0	0	0	36,000	36,000	0
	TOTAL EXPENDITURES *****	446,364	472,004	454,011	490,951	36,000	527,016	12

Recorder of Deeds

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	114,229	101,569	124,930	112,440	0	112,440	10
	SUBTOTAL *****	114,229	101,569	124,930	112,440	0	112,440	11
INTEREST								
3711	INT-OVERNIGHT	276	280	325	280	0	280	0
3712	INT-LONG TERM INVEST	1,744	1,700	0	1,700	0	1,700	0
3798	INC/DEC IN FV OF INVESTMENTS	261	0	0	0	0	0	0
	SUBTOTAL *****	2,281	1,980	325	1,980	0	1,980	0
	TOTAL REVENUES *****	116,510	103,549	125,255	114,420	0	114,420	10
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	13,218	7,000	7,000	7,000	0	7,000	0
23020	MICROFILM/FILM	5,650	7,000	6,000	7,000	0	7,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,478	0	0	0	4,320	4,320	0
	SUBTOTAL *****	21,346	14,000	13,000	14,000	4,320	18,320	31
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	333	600	600	600	0	600	0
37200	SEMINARS/CONFEREN/MEETING	0	200	0	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,868	1,500	0	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	2,310	3,400	0	3,400	0	3,400	0
37240	REGISTRATION/TUITION	1,150	1,050	0	1,050	0	1,050	0
	SUBTOTAL *****	5,661	6,750	600	6,750	0	6,750	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,000	20,000	20,000	20,000	0	20,000	0
71100	OUTSIDE SERVICES	33,045	70,000	37,000	70,000	0	70,000	0
71101	PROFESSIONAL SERVICES	0	42,000	22,000	42,000	0	42,000	0
	SUBTOTAL *****	53,045	132,000	79,000	132,000	0	132,000	0
OTHER								
86850	CONTINGENCY	0	282,896	0	300,000	0	300,000	6
	SUBTOTAL *****	0	282,896	0	300,000	0	300,000	6
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	5,200	3,000	0	0	0	100-
91302	COMPUTER SOFTWARE	0	2,000	0	2,000	0	2,000	0
92100	REPLCMENT FURN & FIXTURES	0	8,995	8,745	0	0	0	100-
92301	REPLC COMPUTER HDWR	401	8,486	8,115	0	2,220	2,220	73-
92302	REPLC COMPUTER SOFTWARE	0	1,023	1,022	0	0	0	100-
	SUBTOTAL *****	401	25,704	20,882	2,000	2,220	4,220	84-
	TOTAL EXPENDITURES *****	80,453	461,350	113,482	454,750	6,540	461,290	0

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Special Projects Citizen Contributions

Department Numbers 2000-2002

Mission

This budget was established to account for citizen contributions received for various facility-related projects. Projects that have been funded in the past include the courthouse mural project and the Roger B. Wilson Memorial. The County Commission administers this budget.

Budget Highlights

During FY 2005 through FY 2008, additional Blocks of Time were sold, engraved, and installed on the Courthouse Square. The net proceeds were appropriated for various projects including holiday lights and artwork for the Government Center. There are no appropriations for FY 2014.

Annual Budget

2002 CH SQUARE-MISC. PROJECTS

200 SPEC BLDG PROJ CITIZEN CONTRIB

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
INTEREST								
3711	INT-OVERNIGHT	2	2	1	2	0	2	0
3712	INT-LONG TERM INVEST	10	10	10	10	0	10	0
3798	INC/DEC IN FV OF INVESTMENTS	2	0	0	0	0	0	0
SUBTOTAL *****		14	12	11	12	0	12	0
TOTAL REVENUES *****		14	12	11	12	0	12	0

Decimal values have been truncated.

County Treasurer

Department Number 1140

Mission

The County Treasurer is an elected official responsible for receiving, disbursing and investing all funds for the County and ensuring that monies are correctly segregated into separate funds as required by law. The County Treasurer is also responsible for disbursing tax dollars to various political subdivisions and accounting for the transactions for audit purposes. The County’s banking services, investment portfolio, and unclaimed property are administered by the County Treasurer. All general obligation bonds and revenue bonds for Boone County are issued by the County Treasurer. The County Treasurer provides oversight for several non-financial projects including the Community Art Displays for public buildings and Local Emergency Planning Commission.

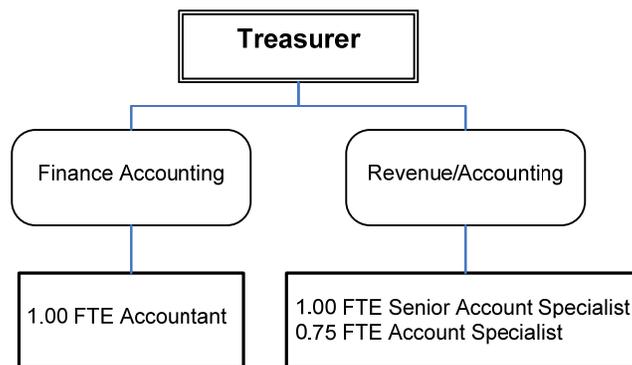
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Account Specialist	0.63	0.63	0.75	0.12
Total FTEs	3.63	3.63	3.75	0.12
Overtime	\$ 1,000	\$ 500	\$ 500	\$ -

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	120	100	115	100	0	100	0
	SUBTOTAL *****	120	100	115	100	0	100	0
INTEREST								
3711	INT-OVERNIGHT	3,271	3,360	4,400	4,400	0	4,400	30
3712	INT-LONG TERM INVEST	26,701	35,000	38,000	38,000	0	38,000	8
3723	INT - NIDS	13	50	25	25	0	25	50-
3798	INC/DEC IN FV OF INVESTMENTS	6,251	0	0	0	0	0	0
	SUBTOTAL *****	36,236	38,410	42,425	42,425	0	42,425	10
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	4,000	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	4,000	1,000	1,000	1,000	0	1,000	0
	TOTAL REVENUES *****	40,356	39,510	43,540	43,525	0	43,525	10
PERSONAL SERVICES								
10100	SALARIES & WAGES	172,359	178,487	175,575	187,599	0	187,599	5
10110	OVERTIME	0	500	100	500	0	500	0
10120	HOLIDAY WORKED	0	0	164	0	0	0	0
10200	FICA	11,975	13,692	11,500	14,389	0	14,389	5
10300	HEALTH INSURANCE	19,000	19,000	19,000	19,948	0	19,948	4
10325	DISABILITY INSURANCE	497	517	517	544	0	544	5
10350	LIFE INSURANCE	182	188	188	188	0	188	0
10375	DENTAL INSURANCE	1,424	1,896	1,896	2,000	0	2,000	5
10400	WORKERS COMP	418	411	375	432	0	432	5
10500	401(A) MATCH PLAN	1,230	1,404	1,245	2,080	0	2,080	48
10600	UNEMPLOYMENT BENEFITS	0	3,010	1,410	0	0	0	100-
	SUBTOTAL *****	207,085	219,105	211,970	227,680	0	227,680	4
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	112	200	100	200	0	200	0
23000	OFFICE SUPPLIES	207	240	150	180	0	180	25-
23001	PRINTING	843	1,985	1,565	1,645	0	1,645	17-
23050	OTHER SUPPLIES	464	875	500	775	0	775	11-
23850	MINOR EQUIP & TOOLS (<\$1000)	153	220	150	200	0	200	9-
	SUBTOTAL *****	1,779	3,520	2,465	3,000	0	3,000	15-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	420	420	420	420	0	420	0
37200	SEMINARS/CONFEREN/MEETING	2,728	2,040	2,784	2,040	0	2,040	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	486	731	400	1,215	0	1,215	66
37230	MEALS & LODGING-TRAINING	627	1,990	1,400	2,000	0	2,000	0
	SUBTOTAL *****	4,261	5,181	5,004	5,675	0	5,675	10
UTILITIES								
48000	TELEPHONES	1,298	1,320	1,320	1,320	0	1,320	0
	SUBTOTAL *****	1,298	1,320	1,320	1,320	0	1,320	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	492	260	200	200	0	200	23-
	SUBTOTAL *****	492	260	200	200	0	200	23-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	7,606	7,800	7,834	8,070	0	8,070	3
71107	BANK/CREDIT CARD SERVICE FEES	11,067	15,000	10,000	12,000	0	12,000	20-
71108	CHECK PRINTING CHARGES	2,226	2,750	2,300	2,750	0	2,750	0
71500	BUILDING USE/RENT CHARGE	13,008	14,024	14,024	13,990	0	13,990	0
	SUBTOTAL *****	33,907	39,574	34,158	36,810	0	36,810	7-

County Treasurer

OTHER								
84300	ADVERTISING	0	968	968	0	0	0	100-
86898	OVER AND SHORT	40	0	30	30	0	30	0
	SUBTOTAL *****	<u>40</u>	<u>968</u>	<u>998</u>	<u>30</u>	<u>0</u>	<u>30</u>	<u>97-</u>
	TOTAL EXPENDITURES *****	248,862	269,928	256,115	274,715	0	274,715	2

Decimal values have been truncated.



Circuit Court Clerk

Department Number 1221

Mission

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

The State of Missouri pays the salary and benefits of 39 permanent FTEs (including the Circuit Clerk). The County funds five additional positions (as shown on the Personnel Detail information) for a total of 44 FTEs. The Circuit Court Clerk's appointing authority for state employees includes an additional 3 FTE's which are assigned to Circuit Court Services (1210). The County provides the courthouse facility as well as funding for all non-personnel operating costs.

Budget Highlights

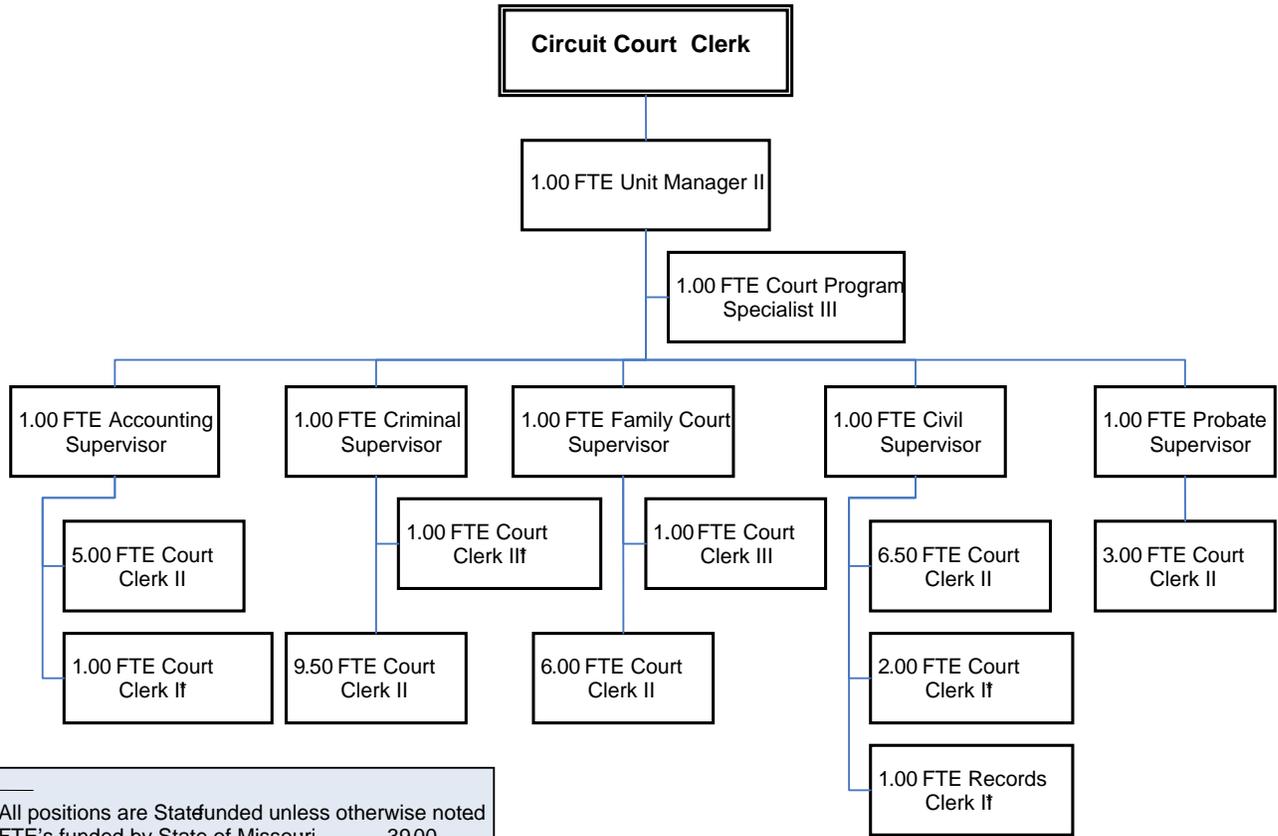
There are no significant changes to this budget.

Personnel Detail

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Court Clerk I	-	-	-	-
Records Clerk II	1.00	1.00	1.00	-
Total FTEs	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>	<u>-</u>

Circuit Court Clerk

Organizational Chart



All positions are State funded unless otherwise noted	
FTE's funded by State of Missouri	39.00
FTE's funded by Boone County	
*General Revenue(Dept 1221)	<u>5.00</u>
Total FTE's	<u>44.00</u>

Circuit Court Clerk

Annual Budget

1221 CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	9,590	12,850	10,000	10,723	0	10,723	16-
3469	STATE REIMB-CRIMINAL COSTS	4,041	5,000	4,000	4,500	0	4,500	10-
	SUBTOTAL *****	13,631	17,850	14,000	15,223	0	15,223	15-
CHARGES FOR SERVICES								
3510	COPIES	24,764	22,000	22,000	15,000	0	15,000	31-
3565	PROBATE FEES	1,335	0	0	0	0	0	0
3569	OTHER FEES	402	425	425	425	0	425	0
3570	CIRCUIT CLERK FEES	60,835	63,000	59,000	60,000	0	60,000	4-
	SUBTOTAL *****	87,336	85,425	81,425	75,425	0	75,425	12-
INTEREST								
3710	INTEREST	11,528	21,000	17,000	12,500	0	12,500	40-
	SUBTOTAL *****	11,528	21,000	17,000	12,500	0	12,500	40-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	9	0	0	0	0	0	0
	SUBTOTAL *****	9	0	0	0	0	0	0
	TOTAL REVENUES *****	112,504	124,275	112,425	103,148	0	103,148	17-
PERSONAL SERVICES								
10100	SALARIES & WAGES	129,960	133,387	133,903	139,394	0	139,394	4
10200	FICA	9,783	10,204	10,074	10,663	0	10,663	4
10300	HEALTH INSURANCE	23,750	23,750	23,750	24,935	0	24,935	4
10325	DISABILITY INSURANCE	375	375	375	386	0	386	2
10350	LIFE INSURANCE	228	235	235	235	0	235	0
10375	DENTAL INSURANCE	1,780	2,370	2,370	2,500	0	2,500	5
10400	WORKERS COMP	304	297	280	306	0	306	3
10500	401(A) MATCH PLAN	780	1,755	780	2,600	0	2,600	48
	SUBTOTAL *****	166,960	172,373	171,767	181,019	0	181,019	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	67	150	75	75	0	75	50-
23000	OFFICE SUPPLIES	21,375	23,346	18,000	21,500	0	21,500	7-
23001	PRINTING	8,793	13,000	12,000	11,500	0	11,500	11-
23018	PRINTER SUPPLIES	4,785	5,000	5,000	5,000	0	5,000	0
23020	MICROFILM/FILM	4,097	5,000	5,000	6,000	0	6,000	20
23050	OTHER SUPPLIES	664	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	667	600	1,200	3,045	0	3,045	407
23855	FURNITURE/FIXTURE <\$1000	1,569	0	0	2,000	0	2,000	0
	SUBTOTAL *****	42,017	47,096	41,275	49,120	0	49,120	4
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	800	650	750	800	0	800	23
37200	SEMINARS/CONFEREN/MEETING	1,025	2,200	2,200	2,200	0	2,200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	614	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	395	2,450	2,000	2,450	0	2,450	0
37235	MEALS & LODGING - OTHER	0	0	0	175	0	175	0
	SUBTOTAL *****	2,834	7,300	6,950	7,625	0	7,625	4
UTILITIES								
48000	TELEPHONES	15,477	16,600	16,000	16,600	0	16,600	0
48002	DATA COMMUNICATIONS	0	0	400	400	0	400	0
	SUBTOTAL *****	15,477	16,600	16,400	17,000	0	17,000	2
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	286	250	250	300	0	300	20
	SUBTOTAL *****	286	250	250	300	0	300	20
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	14,290	13,500	13,500	14,100	0	14,100	4
60200	EQUIP REPAIRS/MAINTENANCE	136	800	800	1,000	0	1,000	25
	SUBTOTAL *****	14,426	14,300	14,300	15,100	0	15,100	6

Circuit Court Clerk

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,495	2,088	2,088	2,300	0	2,300	10
71101	PROFESSIONAL SERVICES	740	0	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	185,944	231,179	231,179	217,982	0	217,982	5-
71525	STORAGE CHARGES	12,555	16,000	13,000	16,000	0	16,000	0
	SUBTOTAL *****	<u>200,734</u>	<u>249,267</u>	<u>246,267</u>	<u>236,282</u>	<u>0</u>	<u>236,282</u>	<u>5-</u>
OTHER								
84300	ADVERTISING	434	800	500	600	0	600	25-
	SUBTOTAL *****	<u>434</u>	<u>800</u>	<u>500</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>25-</u>
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	17,751	15,210	0	0	0	100-
91301	COMPUTER HARDWARE	10,204	2,000	2,680	8,450	0	8,450	322
92000	REPLCMENT OFFICE EQUIP	0	18,104	12,783	0	0	0	100-
92301	REPLC COMPUTER HDWR	2,000	699	698	0	0	0	100-
	SUBTOTAL *****	<u>12,204</u>	<u>38,554</u>	<u>31,371</u>	<u>8,450</u>	<u>0</u>	<u>8,450</u>	<u>78-</u>
	TOTAL EXPENDITURES *****	455,372	546,540	529,080	515,496	0	515,496	6-

Decimal values have been truncated.

13th Judicial Court Services – Combined Budget Summary

Description of Funding Sources

The Thirteenth Judicial Circuit Court is comprised of Boone and Callaway Counties and its operations are funded through a combination of state and county appropriations. The state pays the salaries of many court personnel (judges and clerks) and the County provides funding for a variety of additional court personnel as well as non-personnel operating expenses, facilities, and equipment.

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

- General Fund
 - Circuit Court Services (1210)
 - Jury Services and Court Costs (1230)
 - Juvenile Office (1241)
 - Juvenile Justice Center (1242)
 - Judicial Grants and Contracts (1243)
- Family Services and Justice Fund (2820)
- Circuit Drug Court Fund
 - Circuit Drug Court (2830)
 - Veterans Court (2831)
- Administration of Justice Fund (2850)
- Law Enforcement Services Fund (Prop L)
 - Alternative Sentencing Programs (2904)
 - Information System – Court (2907)

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

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

Circuit Court Summary

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,344,693	\$ 1,400,149	\$ 1,069,152	\$ 435,004	\$ 3,000	\$ 1,507,156
100	1230	Jury Services and Court Costs	153,622	192,133	-	208,765	21,302	230,067
100	1241	Juvenile Office	318,297	385,761	133,138	295,246	9,200	437,584
100	1242	Juvenile Justice Center	310,521	311,067	155,040	196,114	26,850	378,004
100	1243	Judicial Grants and Contracts	322,642	260,963	91,453	78,036	-	169,489
282	2820	Family Services and Justice	135,718	99,600	-	31,900	-	31,900
283	2830	Circuit Drug Court	57,991	106,730	-	99,345	-	99,345
283	2831	Veterans Court	-	21,528	48,540	37,522	-	86,062
285	2850	Administration of Justice	4,700	17,600	-	14,100	3,500	17,600
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	292,413	321,640	227,488	106,219	600	334,307
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	3,392	-	3,355	-	3,355
Total			\$ 2,942,697	\$ 3,120,563	\$ 1,724,811	\$ 1,505,606	\$ 64,452	\$ 3,294,869

Circuit Court Summary

Personnel Summary

Position Title	2012	2013	Departmental Funding Source						2014 Total	Change
			Full-time Equivalent Positions							
			1210	1241	1242	1243	2831	2904		
13th Judicial Court Services										
Assistant to Court Administrator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Marshal	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Deputy Court Marshal II	3.00	3.00	3.00	-	-	-	-	-	3.00	-
Deputy Court Marshal	6.00	6.00	5.00	-	-	-	-	1.00	6.00	-
Supervisor, Court Services	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Services Officer II	2.00	1.00	1.00	-	-	-	-	-	1.00	-
Court Services Officer	3.00	4.00	2.00	-	-	-	-	2.00	4.00	-
Jury Supervisor	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Supervisor, Information Technology	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Programmer Analyst, Court Services	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Computer Information Technologist	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Secretary I	4.00	3.00 h	3.00	-	-	-	-	-	3.00	-
Deputy Court Marshal Pool	0.42	0.42	0.25	-	-	-	-	-	0.25	(0.17)
Court Security Aide	-	0.25	0.25	-	-	-	-	-	0.25	-
Family Counselor Pool	0.69	- d	-	-	-	-	-	-	-	-
Program Assistant Pool	7.50	7.50	-	2.69	3.81	-	-	-	6.50	(1.00)
Legal Assistant	0.80	1.00	-	1.00	-	-	-	-	1.00	-
Paralegal	-	0.50 d	-	0.75	-	-	-	-	0.75	0.25
Teacher	0.11	0.11	-	-	0.11	-	-	-	0.11	-
Security Officer Pool	0.12	0.12	-	-	0.12	-	-	-	0.12	-
Transportation Coordinator	0.75	0.75	-	-	0.75	-	-	-	0.75	-
Music Instructor	-	0.04 c	-	-	0.04	-	-	-	0.04	-
Art Instructor	-	0.24 c	-	-	0.24	-	-	-	0.24	-
Grounds Maintenance Worker I	-	0.03 e	-	-	0.03	-	-	-	0.03	-
Family Counselor Pool	0.17	- b	-	-	-	-	-	-	-	-
Deputy Juvenile Officer	2.00	2.00 a	-	-	-	1.00	-	-	1.00	(1.00) a
Reintegration Court Administrator	1.00	- f	-	-	-	-	-	-	-	-
Domestic Assault Court Coordinator	1.00	1.00	-	-	-	1.00	-	-	1.00	-
Art Instructor	0.24	- c	-	-	-	-	-	-	-	-
Music Instructor	0.03	- c	-	-	-	-	-	-	-	-
Alternative Sentencing Court Administrator	-	0.50 j	-	-	-	-	0.50	-	0.50	-
Veterans Court Mentor Coordinator	-	0.38 g	-	-	-	-	0.38	-	0.38	-
Mental Health/DWI Court Administrator	1.00	- j	-	-	-	-	-	-	-	-
Alternative Sentencing Court Administrator	-	0.50 j	-	-	-	-	-	0.50	0.50	-
Administrative Assistant/Grant Manager	-	1.00 h	-	-	-	-	-	1.00	1.00	-
Receptionist	-	1.00 i	-	-	-	-	-	1.00	1.00	-
Total FTEs	41.83	42.34	22.50	4.44	5.10	2.00	0.88	5.50	40.42	(1.92)
Overtime	\$ 16,775	\$ 16,775	\$ 14,000						\$ 14,000	\$(2,775)
Holiday	\$ 18,260	\$ 18,260	\$ 600		\$ 17,660				\$ 18,260	\$ -

a Grant-funded positions will be added to the budget after the granting agency approves the grant and the County Commission amends the budget.

b The Family Counselor Pool was funded through a grant from the Division of Youth Services. Funding for this position ended on June 30th, 2013.

c Grant funding ended on September 30th, 2013 for the Art Instructor & Music Instructors and these positions were moved to Department 1242.

d The Paralegal position replaced the Family Counselor Pool position in March of 2013

e The Grounds Maintenance Worker I position was added in July of 2013

f The funding provided through the OnTrack Program for the Reintegration Court Administrator position ended September 30th, 2013.

g The Veterans Court Mentor Coordinator position was added in June of 2013.

h The Secretary position in Department 2904 was reclassified as an Administrative Assistant/Grant Manager in April of 2013.

i The Reception position was added in April of 2013

j The Mental Health/DWI Court Administrator position was renamed Alternative Sentencing Court Administrator in October 2013. The funding is now split between Department 2831 Veterans Court and 2904 Alternative Sentencing.

Circuit Court Services

Department Number 1210

Mission

The mission of Court Services is to provide services necessary and essential to achieve efficient operation of the 13th Judicial Circuit Court.

The 13th Judicial Circuit Court, comprised of Boone and Callaway Counties, is a state trial court of general jurisdiction. The Court hears the following types of matters: misdemeanor, felony, traffic, civil, small claims, juvenile, domestic relations, probate, and mental health.

The State provides salaries and benefits for the judges, court reporters, administrative support staff and most employees of the Circuit Court Clerk's office. Boone and Callaway Counties provide funding for the facility, operations and equipment of the Court, as well as salaries and benefits for county-paid positions which are in addition to those funded by the state (court administration, technology services, court marshal, and court services).

Budget Highlights

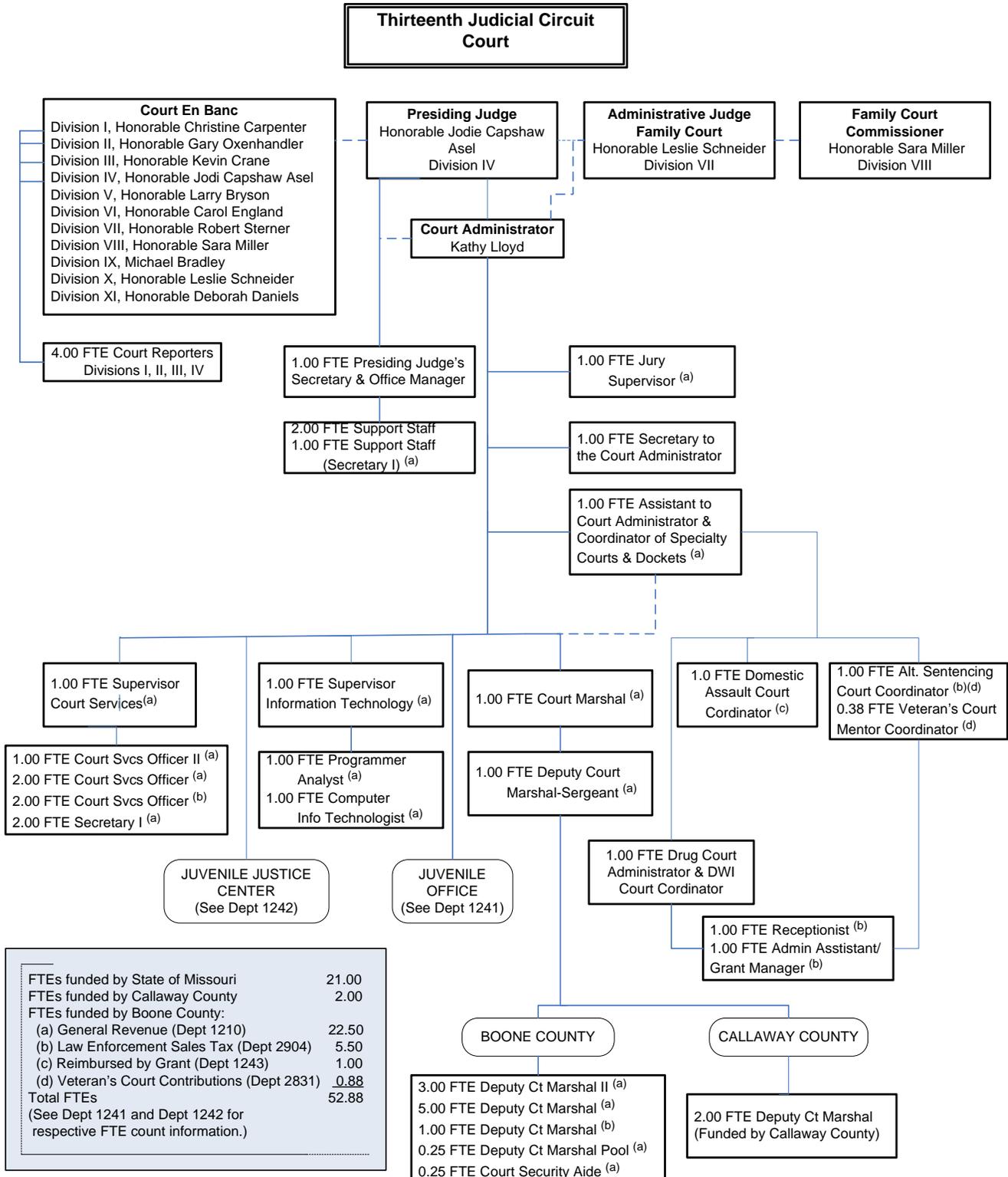
There are no significant changes to this budget.

Performance Measures

Performance Measure	2012 Actual	2013 Estimated	2014 Projected
Court Marshal			
Juries Reporting	25	40	45
Jury Trial Days	45	65	65
Hours Marshals Spent in Court	4,775	4,850	5,000
Court Marshal Arrests	233	250	265
Court Marshal Commits	331	360	360
Number of Persons Through Security Screening	203,967	205,000	205,000
Court Services			
Investigations Initiated	2,448	2,314	2,375
Bond Investigations Initiated	1,956	1,726	1,782
Bond Supervision Cases Assigned	228	139	183
Community Service Hours Worked	3,909	4,926	4,926
Court Costs Collected by ACS	84,888	83,810	(b)
% of Costs Ordered Collected by ACS	84%	82%	N/A
Fines Collected by ACS	97,342	100,000	104,000
% of Fines Collected by ACS	71%	77%	80%
Restitution Collected by ACS	61,953	80,921	(c)
% of Restitution Collected by ACS	88%	84%	N/A
Home Detention Days (a)	10,045	10,418	11,279
VIP Program Participants	572	598	585
Probation Cases Assigned	172	317	271

Circuit Court Services

Organizational Chart



Circuit Court Services

Annual Budget

1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	2,208	2,250	2,250	2,250	0	2,250	0
3471	REIMBURSEMENT CALLAWAY	59,399	58,000	58,000	60,000	0	60,000	3
3473	CHG. OF VENUE REIMB.-I.G.	348	3,000	3,000	3,000	0	3,000	0
SUBTOTAL *****		61,955	63,250	63,250	65,250	0	65,250	3
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	68,005	83,000	83,000	77,000	0	77,000	7-
3528	REIMB PERSONNEL/PROJECTS	418	300	300	300	0	300	0
3569	OTHER FEES	2,860	4,000	3,000	3,000	0	3,000	25-
3581	DRUG COURT FEES	36	300	300	300	0	300	0
SUBTOTAL *****		71,319	87,600	86,600	80,600	0	80,600	8-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	151	0	0	0	0	0	0
3890	MISCELLANEOUS	59	100	100	100	0	100	0
SUBTOTAL *****		210	100	100	100	0	100	0
TOTAL REVENUES *****		133,484	150,950	149,950	145,950	0	145,950	3-
PERSONAL SERVICES								
10100	SALARIES & WAGES	751,659	800,532	773,330	837,494	0	837,494	4
10110	OVERTIME	2,614	16,000	1,500	14,000	0	14,000	12-
10120	HOLIDAY WORKED	0	600	0	600	0	600	0
10200	FICA	55,241	62,510	57,848	65,185	0	65,185	4
10300	HEALTH INSURANCE	104,500	104,500	104,500	109,714	0	109,714	4
10325	DISABILITY INSURANCE	2,095	2,189	2,189	2,249	0	2,249	2
10350	LIFE INSURANCE	969	1,034	1,034	1,034	0	1,034	0
10375	DENTAL INSURANCE	7,832	10,428	10,428	11,000	0	11,000	5
10400	WORKERS COMP	16,366	17,562	15,608	16,436	0	16,436	6-
10500	401(A) MATCH PLAN	5,850	7,722	5,910	11,440	0	11,440	48
10600	UNEMPLOYMENT BENEFITS	0	26	9	0	0	0	100-
SUBTOTAL *****		947,126	1,023,103	972,356	1,069,152	0	1,069,152	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	598	1,075	1,075	1,150	0	1,150	6
23000	OFFICE SUPPLIES	5,899	8,000	6,500	7,700	0	7,700	3-
23001	PRINTING	483	500	564	650	0	650	30
23007	COURT REPORTER SUPPLIES	806	1,800	800	1,800	0	1,800	0
23015	COMPUTER SUPPLIES	200	850	300	2,000	0	2,000	135
23016	MAGNETIC MEDIA	29	150	50	150	0	150	0
23018	PRINTER SUPPLIES	1,525	2,500	1,500	2,100	0	2,100	16-
23050	OTHER SUPPLIES	146	1,200	600	1,200	0	1,200	0
23200	AMMUNITION	883	800	800	900	0	900	12
23300	UNIFORMS	5,532	6,500	4,000	6,500	0	6,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,433	1,900	1,500	4,525	0	4,525	138
SUBTOTAL *****		17,534	25,275	17,689	28,675	0	28,675	13
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	505	625	625	700	0	700	12
37210	TRAINING/SCHOOLS	1,170	800	800	800	0	800	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,047	2,500	2,500	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	3,254	2,700	2,700	2,700	0	2,700	0
37235	MEALS & LODGING - OTHER	60	300	300	300	0	300	0
37240	REGISTRATION/TUITION	4,084	4,000	4,000	4,000	0	4,000	0
SUBTOTAL *****		11,120	10,925	10,925	11,000	0	11,000	1
UTILITIES								
48000	TELEPHONES	17,520	19,000	17,500	18,500	0	18,500	2-
48002	DATA COMMUNICATIONS	304	2,700	400	1,200	0	1,200	55-
48050	CELLULAR TELEPHONES	1,214	2,000	500	0	0	0	100-
SUBTOTAL *****		19,038	23,700	18,400	19,700	0	19,700	17-

Circuit Court Services

VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	681	400	400	400	0	400	0
59010	FUEL SURCHARGE - REIME TO R&B	19	25	25	25	0	25	0
59100	VEHICLE REPAIRS/MAINTENANCE	14	500	100	500	0	500	0
59105	TIRES	0	400	400	400	0	400	0
59200	LOCAL MILEAGE	5,906	6,000	4,500	6,500	0	6,500	8
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	6,620	7,350	5,450	7,850	0	7,850	7
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,162	5,287	5,287	5,665	0	5,665	7
60200	EQUIP REPAIRS/MAINTENANCE	649	2,400	1,000	3,080	0	3,080	28
	SUBTOTAL *****	4,811	7,687	6,287	8,745	0	8,745	14
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,220	3,220	2,296	3,365	0	3,365	4
71100	OUTSIDE SERVICES	345	1,200	700	1,950	0	1,950	62
71101	PROFESSIONAL SERVICES	115,624	123,000	121,000	127,000	0	127,000	3
71500	BUILDING USE/RENT CHARGE	156,035	193,996	193,996	182,919	0	182,919	5-
71600	EQUIP LEASES & METER CHR	36,589	45,000	37,000	42,000	0	42,000	6-
	SUBTOTAL *****	310,813	366,416	354,992	357,234	0	357,234	3-
OTHER								
84300	ADVERTISING	1,559	1,500	1,500	1,500	0	1,500	0
86300	TESTING	0	300	300	300	0	300	0
	SUBTOTAL *****	1,559	1,800	1,800	1,800	0	1,800	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	4,216	7,100	5,000	1,200	0	1,200	83-
91302	COMPUTER SOFTWARE	1,103	1,000	1,000	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	14,930	2,000	1,000	0	0	0	100-
92100	REPLCMENT FURN & FIXTURES	0	250	250	0	0	0	100-
92301	REPLC COMPUTER HDWR	5,824	9,000	5,000	1,800	0	1,800	80-
	SUBTOTAL *****	26,073	19,350	12,250	3,000	0	3,000	84-
	TOTAL EXPENDITURES *****	1,344,694	1,485,606	1,400,149	1,507,156	0	1,507,156	1

Decimal values have been truncated.

Jury Services and Court Costs

Department Number 1230

Mission

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

Budget Highlights

The FY 2014 budget includes funding to replace video conferencing equipment.

Jury Services and Court Costs

Annual Budget

1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	5,772	7,500	7,500	7,500	0	7,500	0
3473	CHG. OF VENUE REIMB.-I.G.	1,423	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	7,195	12,500	12,500	12,500	0	12,500	0
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	2,565	800	1,694	1,500	0	1,500	87
	SUBTOTAL *****	2,565	800	1,694	1,500	0	1,500	88
	TOTAL REVENUES *****	9,760	13,300	14,194	14,000	0	14,000	5
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,277	2,000	1,000	2,000	0	2,000	0
23001	PRINTING	5,517	5,925	5,925	6,115	0	6,115	3
23015	COMPUTER SUPPLIES	0	100	636	850	0	850	750
23016	MAGNETIC MEDIA	41	100	100	100	0	100	0
23018	PRINTER SUPPLIES	165	200	264	200	0	200	0
23050	OTHER SUPPLIES	496	450	450	450	0	450	0
23850	MINOR EQUIP & TOOLS (<\$1000)	155	300	1,000	250	0	250	16-
23855	FURNITURE/FIXTURE <\$1000	0	0	0	3,500	0	3,500	0
	SUBTOTAL *****	7,651	9,075	9,375	13,465	0	13,465	48
UTILITIES								
48000	TELEPHONES	8,984	9,200	9,200	9,800	0	9,800	6
	SUBTOTAL *****	8,984	9,200	9,200	9,800	0	9,800	7
VEHICLE EXPENSE								
59010	FUEL SURCHARGE - REIMB TO R&B	1	0	0	0	0	0	0
	SUBTOTAL *****	1	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,034	7,000	3,000	2,200	0	2,200	68-
60200	EQUIP REPAIRS/MAINTENANCE	739	4,400	4,400	6,000	0	6,000	36
	SUBTOTAL *****	3,773	11,400	7,400	8,200	0	8,200	28-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	42,522	65,000	55,000	65,000	0	65,000	0
	SUBTOTAL *****	42,522	65,000	55,000	65,000	0	65,000	0
OTHER								
84000	FOOD/LODGING JURIES	12,998	25,000	15,000	25,000	0	25,000	0
84005	JURORS PARKING	4,398	9,000	5,000	9,000	0	9,000	0
84300	ADVERTISING	1,400	2,500	1,500	2,000	0	2,000	20-
84600	COURT COSTS	61,167	83,000	65,000	75,000	0	75,000	9-
84700	WITNESS EXPENSES	354	300	300	300	0	300	0
84801	TRANSCRIPTS-CIVIL	0	1,000	100	1,000	0	1,000	0
	SUBTOTAL *****	80,317	120,800	86,900	112,300	0	112,300	7-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	622	19,000	15,000	0	0	0	100-
91302	COMPUTER SOFTWARE	0	3,800	2,500	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	4,496	1,800	1,800	16,902	0	16,902	839
92301	REPLC COMPUTER HDNR	2,575	3,000	3,823	4,400	0	4,400	46
92302	REPLC COMPUTER SOFTWARE	2,681	1,135	1,135	0	0	0	100-
	SUBTOTAL *****	10,374	28,735	24,258	21,302	0	21,302	26-
	TOTAL EXPENDITURES *****	153,622	244,210	192,133	230,067	0	230,067	6-

Decimal values have been truncated.

Juvenile Office

Department Number 1241

Mission

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

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

Budget Highlights

The budget includes funding to increase contract rates for Guardian ad litem (GAL) attorney fees and to increase the number of GAL contracts (see account #84600). In addition, the budget includes funding for a part-time benefitted Legal Assistant position.

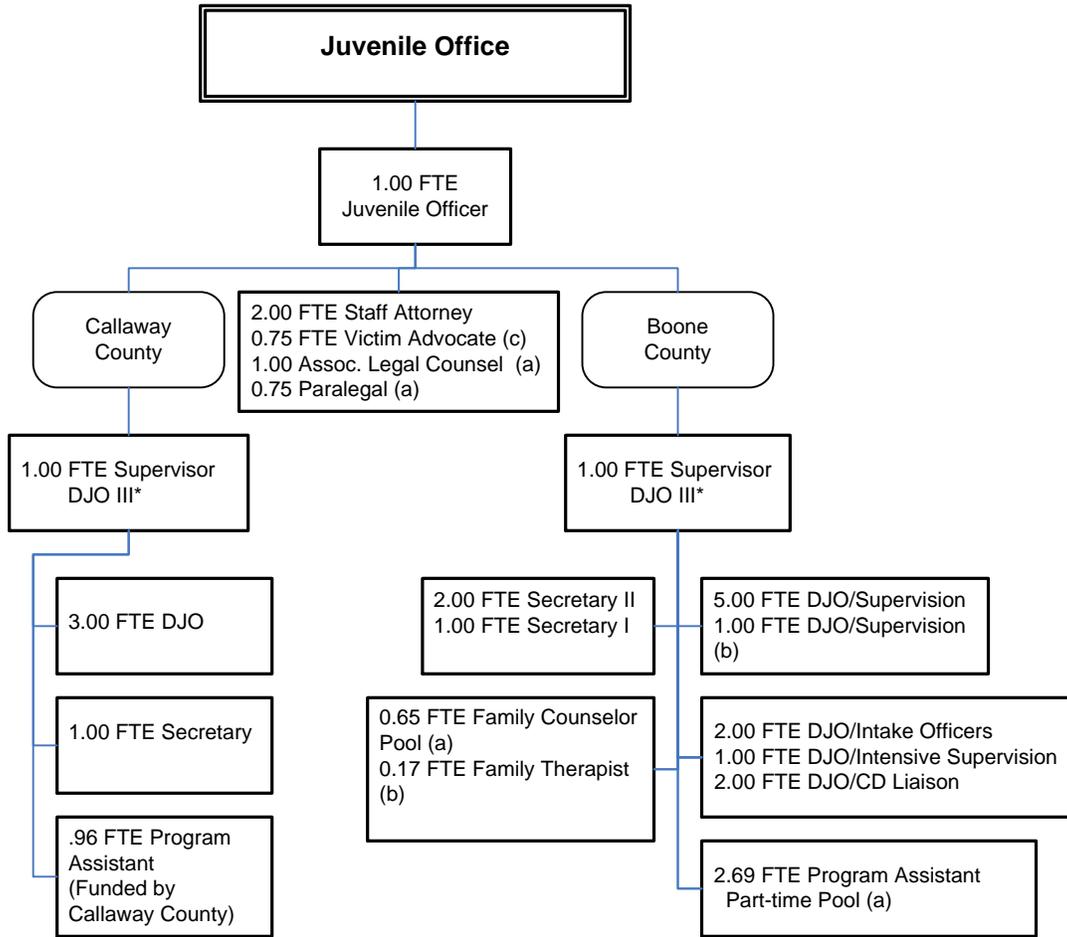
Performance Measures

Performance Measure	2012 Actual	2013 Estimated	2014 Projected
Number of Total Referrals	2941	2950	2950
Number of New and Supplemental Filings	956	950	950
Number of Cases Disposed	687	700	700
Average Supervision Caseload Per Officer (Boone County) a	30	30	30

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

Juvenile Office

Organizational Chart



* Acts as supervisor when Juvenile Officer is absent.

FTE's funded by State of Missouri:	22.00
FTE's funded by Boone County:	
(a) General Revenue (Dept 1241)	4.44
(b) Reimbursed by grant (Dept 1243):	2.00
FTE's funded by Callaway County:	.96
(c) Reimbursed by Callaway County Grant	<u>.75</u>
Total FTE's	30.15

Juvenile Office

Annual Budget

1241 JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	4,827	5,000	4,500	5,000	0	5,000	0
	SUBTOTAL *****	4,827	5,000	4,500	5,000	0	5,000	0
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	2,389	2,200	2,200	2,700	0	2,700	22
3569	OTHER FEES	118	100	75	50	0	50	50-
	SUBTOTAL *****	2,507	2,300	2,275	2,750	0	2,750	20
	TOTAL REVENUES *****	7,334	7,300	6,775	7,750	0	7,750	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	81,812	106,188	107,275	112,069	0	112,069	5
10200	FICA	6,250	8,123	8,190	8,573	0	8,573	5
10300	HEALTH INSURANCE	4,750	4,750	4,750	9,974	0	9,974	109
10325	DISABILITY INSURANCE	67	89	89	128	0	128	43
10350	LIFE INSURANCE	38	47	47	94	0	94	100
10375	DENTAL INSURANCE	356	474	474	1,000	0	1,000	110
10500	401(A) MATCH PLAN	105	351	390	1,040	0	1,300	270
	SUBTOTAL *****	93,378	120,022	121,215	132,878	0	133,138	11
MATERIALS & SUPPLIES								
22000	POSTAGE	465	700	600	700	0	700	0
22500	SUBSCRIPTIONS/PUBLICATIONS	180	400	148	200	0	200	50-
23000	OFFICE SUPPLIES	6,955	8,000	7,000	8,000	0	8,000	0
23001	PRINTING	1,215	1,100	1,100	1,100	0	1,100	0
23015	COMPUTER SUPPLIES	2,938	275	275	275	0	275	0
23016	MAGNETIC MEDIA	0	100	30	100	0	100	0
23018	PRINTER SUPPLIES	0	3,100	3,000	3,100	0	3,100	0
23027	INMATE WORK/INCENTIVE SUPPLY	137	200	200	200	0	200	0
23050	OTHER SUPPLIES	670	1,500	1,000	1,500	0	1,500	0
23400	FOOD	0	1,900	1,000	1,900	0	1,900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	400	400	2,100	0	2,100	425
23855	FURNITURE/FIXTURE <\$1000	0	3,254	2,800	3,154	0	3,154	3-
	SUBTOTAL *****	12,560	20,929	17,553	22,329	0	22,329	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,175	1,251	1,200	1,650	0	1,650	31
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	769	1,500	1,100	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	1,518	2,200	1,000	2,200	0	2,200	0
37240	REGISTRATION/TUITION	908	2,800	2,000	2,800	0	2,800	0
	SUBTOTAL *****	4,370	7,751	5,300	8,150	0	8,150	5
UTILITIES								
48000	TELEPHONES	10,500	11,000	10,300	11,000	0	11,000	0
48002	DATA COMMUNICATIONS	162	600	1,000	1,800	0	1,800	200
48050	CELLULAR TELEPHONES	316	400	315	0	0	0	100-
	SUBTOTAL *****	10,978	12,000	11,615	12,800	0	12,800	7
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,626	3,400	3,100	3,400	0	3,400	0
59010	FUEL SURCHARGE - REIMB TO R&B	85	100	100	100	0	100	0
59025	MOTOR VEHICLE TITLE EXP	0	0	11	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	815	1,200	1,800	2,400	0	2,400	100
59105	TIRES	367	0	0	600	0	600	0
59110	MECHANICS CHARGE - REIMB R&B	425	0	610	750	0	750	0
59200	LOCAL MILEAGE	4,431	5,000	3,500	5,000	0	5,000	0
	SUBTOTAL *****	8,749	9,700	9,121	12,250	0	12,250	26
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,587	3,051	2,700	3,051	0	3,051	0
60200	EQUIP REPAIRS/MAINTENANCE	120	250	100	250	0	250	0
	SUBTOTAL *****	2,707	3,301	2,800	3,301	0	3,301	0

Juvenile Office

CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	0	30	0	30	0
71100	OUTSIDE SERVICES	5,175	24,100	9,000	20,900	0	20,900	13-
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	3,500	0
71500	BUILDING USE/RENT CHARGE	93,864	116,699	116,699	110,036	0	110,036	5-
71600	EQUIP LEASES & METER CHRG	3,279	2,200	2,200	2,700	0	2,700	22
SUBTOTAL *****		105,818	146,499	131,399	137,166	0	137,166	6-
OTHER								
84010	RECEPTION/MEETINGS	148	300	250	300	0	300	0
84300	ADVERTISING	1,460	1,500	1,500	1,500	0	1,500	0
84600	COURT COSTS	71,312	81,000	75,000	95,450	0	95,450	17
85600	EXTRADITION EXPENSE	0	0	386	0	0	0	0
85620	OTHER MEDICAL	1,120	2,000	1,000	2,000	0	2,000	0
SUBTOTAL *****		74,040	84,800	78,136	99,250	0	99,250	17
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,655	4,625	4,536	3,400	0	3,400	26-
92301	REPLC COMPUTER HDWR	3,040	6,161	4,086	5,800	0	5,800	5-
SUBTOTAL *****		5,695	10,786	8,622	9,200	0	9,200	15-
TOTAL EXPENDITURES *****		318,295	415,788	385,761	437,324	0	437,584	5

Decimal values have been truncated.

Juvenile Justice Center

Department Number 1242

Mission

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

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

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

Budget Highlights

Effective July 1, 2003, the State of Missouri reduced the per diem rate of reimbursement from \$17 per day to \$14 per day, a 17% decrease, resulting in an annual reduction in revenue of approximately \$35,000. The FY 2014 assumes this reduction will continue.

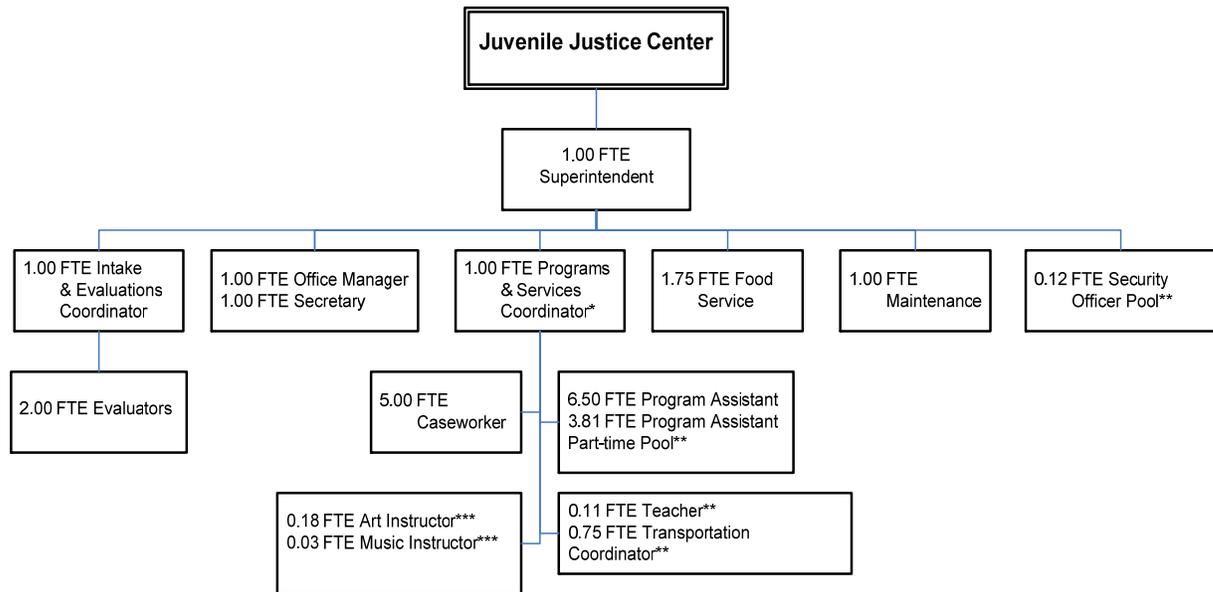
The budget includes funding to upgrade the door locking control system.

Juvenile Justice Center

Performance Measures

Performance Measure	2012 Actual	2013 Estimated	2014 Projected
Detention			
Number of Admissions	270	272	270
Number of Resident Days	2,052	2,086	2,052
Average Length of Stay	7.6	7.7	7.6
Evaluation			
Number of Evaluations Completed	148	118	125
Number of Resident Days	3,363	2,562	3,173
Average Length of Stay	19.2	17.5	18.0
Short Term/Placement			
Number of Placements	11	16	25
Number of Resident Days	53	146	250
Average Length of Stay	4.8	9.1	12.5
Average Length of Stay for all Placements Combined	18.0	15.7	17.9
Average Daily Population	14.9	13.1	15

Organizational Chart



* Acts as supervisor when Superintendent is absent.	
FTE's funded by State of Missouri:	21.25
FTE's funded by Boone County:	
**General Revenue (Dept 1242)	4.79
***Grant Reimbursed (Dept 1243):	<u>0.21</u>
Total FTE's	<u>26.25</u>

Juvenile Justice Center

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	24,217	33,620	21,720	28,000	0	28,000	16-
3411	FEDERAL GRANT REIMBURSE	0	0	20,000	80,000	0	80,000	0
3422	REIMB/REV- OTHER GOVT/CIRCUITS	35,150	50,000	40,920	50,000	0	50,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	76,800	80,000	50,000	0	0	0	100-
3471	REIMBURSEMENT CALLAWAY	34,642	36,500	36,500	36,500	0	36,500	0
3475	DYS CONTRACTS	7,250	10,000	9,960	10,000	0	10,000	0
3477	STATE REIMB-DEL CHIL HOME	76,552	90,000	70,000	76,650	0	76,650	14-
	SUBTOTAL *****	254,611	300,120	249,100	281,150	0	281,150	6-
CHARGES FOR SERVICES								
3510	COPIES	0	0	954	900	0	900	0
3523	PER DIEM PARENTAL PAYMENT	16,561	27,000	18,500	22,000	0	22,000	18-
3555	MEAL REIMBURSEMENT	1,029	700	700	700	0	700	0
	SUBTOTAL *****	17,590	27,700	20,154	23,600	0	23,600	15-
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	100	0	100	0	100	0
3880	CONTRIBUTIONS	731	100	685	100	0	100	0
3891	DIVIDENDS/REBATES	1,461	1,800	1,800	1,800	0	1,800	0
	SUBTOTAL *****	2,192	2,000	2,485	2,000	0	2,000	0
	TOTAL REVENUES *****	274,393	329,820	271,739	306,750	0	306,750	7-
PERSONAL SERVICES								
10100	SALARIES & WAGES	101,893	111,475	99,180	120,680	0	120,680	8
10110	OVERTIME	0	0	4	0	0	0	0
10120	HOLIDAY WORKED	3,379	17,660	4,379	17,660	0	17,660	0
10200	FICA	8,057	9,848	7,919	10,583	0	10,583	7
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,987	0	4,987	4
10325	DISABILITY INSURANCE	41	48	48	46	0	46	4-
10350	LIFE INSURANCE	42	47	47	47	0	47	0
10375	DENTAL INSURANCE	356	474	474	500	0	500	5
10400	WORKERS COMP	0	0	0	17	0	17	0
10500	401(A) MATCH PLAN	0	351	45	520	0	520	48
	SUBTOTAL *****	118,518	144,653	116,846	155,040	0	155,040	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	47	240	150	200	0	200	16-
23000	OFFICE SUPPLIES	1,386	2,496	2,450	3,396	0	3,396	36
23001	PRINTING	1,048	799	800	891	0	891	11
23015	COMPUTER SUPPLIES	678	895	800	1,000	0	1,000	11
23018	PRINTER SUPPLIES	0	0	0	795	0	795	0
23025	RESIDENT SUPPLIES	4,356	3,000	3,000	3,000	0	3,000	0
23030	KITCHEN SUPPLIES	616	750	750	750	0	750	0
23031	CUSTODIAL SUPPLIES	2,741	3,635	3,000	3,400	0	3,400	6-
23035	MAINTENANCE SUPPLIES	1,381	1,365	1,365	1,500	0	1,500	9
23050	OTHER SUPPLIES	1,855	1,700	1,700	1,800	0	1,800	5
23400	FOOD	29,255	35,000	30,000	33,000	0	33,000	5-
23502	NON-PRES. MED. SUPPLIES	109	200	150	150	0	150	25-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,622	568	1,218	560	0	560	1-
23855	FURNITURE/FIXTURE <\$1000	200	0	89	308	0	308	0
	SUBTOTAL *****	45,294	50,648	45,472	50,750	0	50,750	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	125	125	150	125	0	125	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	10	250	250	250	0	250	0
37230	MEALS & LODGING-TRAINING	536	1,250	1,250	1,250	0	1,250	0
37235	MEALS & LODGING - OTHER	0	50	30	50	0	50	0
37240	REGISTRATION/TUITION	1,874	1,375	1,375	1,575	0	1,575	14
	SUBTOTAL *****	2,545	3,050	3,055	3,250	0	3,250	7

Juvenile Justice Center

UTILITIES								
48000	TELEPHONES	3,630	3,500	3,800	3,500	0	3,500	0
48050	CELLULAR TELEPHONES	18	50	40	50	0	50	0
48100	NATURAL GAS	10,753	15,500	13,000	14,250	0	14,250	8-
48200	ELECTRICITY	33,266	34,850	33,000	34,850	0	34,850	0
48300	WATER	1,983	1,900	1,824	1,900	0	1,900	0
48400	SOLID WASTE	1,693	2,031	1,815	2,031	0	2,031	0
48500	STORM WATER UTILITY	408	420	408	420	0	420	0
48600	SEWER USE	2,190	2,088	2,200	2,200	0	2,200	5
48700	LP GAS	0	0	580	1,000	0	1,000	0
SUBTOTAL *****		53,941	60,339	56,667	60,201	0	60,201	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,175	1,850	1,800	2,200	0	2,200	18
59010	FUEL SURCHARGE - REIMB TO R&B	69	60	60	70	0	70	16
59100	VEHICLE REPAIRS/MAINTENANCE	47	300	300	300	0	300	0
59105	TIRES	373	300	150	300	0	300	0
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****		2,664	2,560	2,310	2,920	0	2,920	14
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,011	3,475	3,088	3,266	0	3,266	6-
60100	BLDG REPAIRS/MAINTENANCE	2,880	8,700	8,700	6,850	0	6,850	21-
60150	PEST CONTROL	767	800	744	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	878	1,800	1,894	1,800	0	1,800	0
60400	GROUNDS MAINTENANCE	911	709	769	440	0	440	37-
SUBTOTAL *****		9,447	15,484	15,195	13,156	0	13,156	15-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	440	450	450	470	0	470	4
71100	OUTSIDE SERVICES	770	600	600	670	0	670	11
71101	PROFESSIONAL SERVICES	11,302	12,650	11,500	12,650	0	12,650	0
71500	BUILDING USE/RENT CHARGE	47,294	45,950	45,950	48,637	0	48,637	5
SUBTOTAL *****		59,806	59,650	58,500	62,427	0	62,427	5
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	150	150	210	210	0	210	40
84300	ADVERTISING	1,776	1,600	1,800	1,800	0	1,800	12
85620	OTHER MEDICAL	65	1,646	1,400	1,400	0	1,400	14-
SUBTOTAL *****		1,991	3,396	3,410	3,410	0	3,410	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	788	784	0	0	0	100-
91301	COMPUTER HARDWARE	370	1,232	1,113	1,800	0	1,800	46
91302	COMPUTER SOFTWARE	0	300	252	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	15,647	8,110	6,860	950	0	950	88-
92301	REPLC COMPUTER HDWR	300	1,550	603	24,100	0	24,100	454
SUBTOTAL *****		16,317	11,980	9,612	26,850	0	26,850	124
TOTAL EXPENDITURES *****		310,523	351,760	311,067	378,004	0	378,004	7

Decimal values have been truncated.

Judicial Grants and Contracts

Department Number 1243

Mission

The Thirteenth Judicial Court administers this budget and it is used to account for grant and contract funding obtained by the Court. The number and nature of grants and contracts contained in this budget will vary over time. The following tables present an overview of the grants and contracts currently included in this budget.

Budget Highlights

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

Judicial Grants and Contracts

Grants

Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> ▪ Funds services provided at the Evening Reporting Center including MRT therapy ▪ Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2013 to June 30, 2014 Origination: 1996	No required match.
Multidisciplinary Training for Child Welfare Cases – Office of State Courts Administrator <ul style="list-style-type: none"> ▪ Sponsorship of multidisciplinary training for child welfare abuse/neglect cases 	March 25, 2013 to March 24, 2014 Origination: 2013	No required match
Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF) <ul style="list-style-type: none"> ▪ Funds supervised access and exchange program 	July 1, 2013 to June 30, 2014 Origination: 2009	No match required
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none"> ▪ Funds a Batters’ Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri ▪ Funds 1.0 FTE Domestic Assault Court Coordinator, position #745 	January 1, 2014 to December 31, 2014 Origination: 2009	25% Match – Made from contributions made to the Family Counseling Center of Missouri
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator <ul style="list-style-type: none"> • Funds meals at meetings and subscription to PublicRecordsnow.com 	October 24, 2013 to September 30, 2014	No match required

Judicial Grants and Contracts

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	129,242	128,162	128,162	114,261	0	114,261	10-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	190,096	219,054	138,304	48,913	0	48,913	77-
	SUBTOTAL *****	319,338	347,216	266,466	163,174	0	163,174	53-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	175	0	0	0	0	0	0
	SUBTOTAL *****	175	0	0	0	0	0	0
	TOTAL REVENUES *****	319,513	347,216	266,466	163,174	0	163,174	53-
PERSONAL SERVICES								
10100	SALARIES & WAGES	161,802	124,528	120,352	72,316	0	72,316	41-
10200	FICA	11,862	9,518	8,727	5,532	0	5,532	41-
10300	HEALTH INSURANCE	19,396	15,437	15,437	14,961	0	9,974	35-
10325	DISABILITY INSURANCE	380	319	319	293	0	197	38-
10350	LIFE INSURANCE	167	153	153	141	0	94	38-
10375	DENTAL INSURANCE	1,454	1,541	1,541	1,500	0	1,000	35-
10400	WORKERS COMP	4,364	2,736	2,245	1,105	0	1,105	59-
10500	401(A) MATCH PLAN	475	1,082	405	1,560	0	1,235	14
10600	UNEMPLOYMENT BENEFITS	297	0	0	0	0	0	0
	SUBTOTAL *****	200,197	155,314	149,179	97,408	0	91,453	41-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	200	0	0	0	0	0	0
23001	PRINTING	3,000	0	0	0	0	0	0
23027	INMATE WORK/INCENTIVE SUPPLY	15,763	47,500	3,875	0	0	0	100-
23050	OTHER SUPPLIES	5,608	1,026	1,026	0	0	0	100-
23400	FOOD	514	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	289	0	0	0	0	0	0
	SUBTOTAL *****	25,374	48,526	4,901	0	0	0	100-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,046	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	5,223	5,300	4,600	2,250	0	2,250	57-
37240	REGISTRATION/TUITION	60	50	0	0	0	0	100-
	SUBTOTAL *****	8,329	5,350	4,600	2,250	0	2,250	58-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	46,763	74,893	74,893	70,786	0	70,786	5-
71101	PROFESSIONAL SERVICES	19,537	12,386	12,386	5,000	0	5,000	59-
71600	EQUIP LEASES & METER CHR	1,152	6,137	6,137	0	0	0	100-
	SUBTOTAL *****	67,452	93,416	93,416	75,786	0	75,786	19-
OTHER								
86648	RENT/UTIL ASST(HIV/AIDS)	14,687	44,156	2,500	0	0	0	100-
	SUBTOTAL *****	14,687	44,156	2,500	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	6,604	6,389	6,367	0	0	0	100-
	SUBTOTAL *****	6,604	6,389	6,367	0	0	0	100-
	TOTAL EXPENDITURES *****	322,643	353,151	260,963	175,444	0	169,489	52-

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Family Services and Justice

Department Number 2820

Mission

This special revenue fund provides additional funding to support the operation of the Family Court divisions of the Thirteenth Judicial Circuit and the services provided by those divisions. Statutory authority for assessment and collection of a special court fee and the related expenditure of the funds is found in RSMo 587.170. The Circuit Court administers this fund.

Budget Highlights

This budget provides funding for the Focus on Kids Parent Education Program. In prior years, this budget also included appropriations to reimburse the State of Missouri for the salary and benefits of the family court commissioner. Pursuant to House Bill 374 being passed, effective August 28, 2013, this reimbursement is no longer required.

Annual Budget

2820 FAMILY SERVICES & JUSTICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	27,822	27,335	27,335	4,425	0	4,425	83-
	SUBTOTAL *****	27,822	27,335	27,335	4,425	0	4,425	84-
CHARGES FOR SERVICES								
3569	OTHER FEES	46,758	42,250	42,250	42,250	0	42,250	0
3575	FAMILY COURT FEES	34,291	38,250	33,500	30,000	0	30,000	21-
3579	FAMILY COURT FEES-JUVENILE OFF	19,742	23,500	20,000	15,000	0	15,000	36-
	SUBTOTAL *****	100,791	104,000	95,750	87,250	0	87,250	16-
INTEREST								
3711	INT-OVERNIGHT	20	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	123	275	275	350	0	350	27
3798	INC/DEC IN FV OF INVESTMENTS	22	0	0	0	0	0	0
	SUBTOTAL *****	165	300	300	375	0	375	25
MISCELLANEOUS								
3890	MISCELLANEOUS	700	1,000	1,000	500	0	500	50-
	SUBTOTAL *****	700	1,000	1,000	500	0	500	50-
	TOTAL REVENUES *****	129,478	132,635	124,385	92,550	0	92,550	30-
MATERIALS & SUPPLIES								
23001	PRINTING	500	100	100	600	0	600	500
23050	OTHER SUPPLIES	18	50	50	50	0	50	0
	SUBTOTAL *****	518	150	150	650	0	650	333
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	106	300	300	150	0	150	50-
	SUBTOTAL *****	106	300	300	150	0	150	50-

Family Services and Justice

Department Number 2820

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	29,960	31,150	31,150	31,100	0	31,100	0
71101	PROFESSIONAL SERVICES	105,135	101,000	68,000	0	0	0	100-
	SUBTOTAL *****	<u>135,095</u>	<u>132,150</u>	<u>99,150</u>	<u>31,100</u>	<u>0</u>	<u>31,100</u>	<u>76-</u>
	TOTAL EXPENDITURES *****	135,719	132,600	99,600	31,900	0	31,900	76-

Decimal values have been truncated.

13th Judicial Circuit Drug Court

Department Number 2830

Mission

This budget was established to account for fees received from defendants who participate in the Drug Court programs. The Boone County Drug Court programs are court-supervised, comprehensive treatment programs for non-violent, felony offenders with a minimal history of prior criminal convictions. The fees are used for program costs. The Circuit Court administers this budget.

Budget Highlights

There are no significant changes to this budget.

Performance Measures

	2012 Actual	2013 Estimated	2014 Projected
Admissions by year			
Division Program	20	40	35
Probation Program	64	75	70
Re-Entry Program	3	20	30
Reintegration Court	(On-track Program)	(On-track Program)	-
DWI Court	13	15	20
Total Participants	100	150	155
Drug Court and DWI Fees Collected			
Drug Court	\$32,310	\$33,000	\$40,000
DWI Court	\$40,155	\$55,000	\$45,000

13th Judicial Circuit Drug Court

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	32,310	40,000	31,000	40,000	0	40,000	0
3584	DRUG COURT FEES - DWI	40,155	30,000	55,000	45,000	0	45,000	50
	SUBTOTAL *****	72,465	70,000	86,000	85,000	0	85,000	21
INTEREST								
3711	INT-OVERNIGHT	140	100	100	125	0	125	25
3712	INT-LONG TERM INVEST	884	850	850	850	0	850	0
3798	INC/DEC IN FV OF INVESTMENTS	138	0	0	0	0	0	0
	SUBTOTAL *****	1,162	950	950	975	0	975	3
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	20	0	0	0	0	0	0
3890	MISCELLANEOUS	1,000	0	0	0	0	0	0
	SUBTOTAL *****	1,020	0	0	0	0	0	0
	TOTAL REVENUES *****	74,647	70,950	86,950	85,975	0	85,975	21
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,527	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	430	350	350	0	0	0	100-
23015	COMPUTER SUPPLIES	0	150	150	150	0	150	0
23016	MAGNETIC MEDIA	0	50	50	50	0	50	0
23018	PRINTER SUPPLIES	382	350	350	400	0	400	14
23027	INMATE WORK/INCENTIVE SUPPLY	2,981	6,375	6,375	6,375	0	6,375	0
23050	OTHER SUPPLIES	204	0	0	0	0	0	0
	SUBTOTAL *****	6,524	10,275	10,275	9,975	0	9,975	3-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	355	550	550	440	0	440	20-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,220	3,500	3,500	3,500	0	3,500	0
37230	MEALS & LODGING-TRAINING	3,117	6,000	6,000	7,500	0	7,500	25
37235	MEALS & LODGING - OTHER	509	0	0	0	0	0	0
37240	REGISTRATION/TUITION	1,671	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	6,872	14,050	14,050	15,440	0	15,440	10
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	250	250	100	0	100	60-
59200	LOCAL MILEAGE	128	600	600	400	0	400	33-
	SUBTOTAL *****	128	850	850	500	0	500	41-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	180	180	180	0	180	0
	SUBTOTAL *****	0	180	180	180	0	180	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	39,440	64,400	50,000	50,000	0	50,000	22-
71101	PROFESSIONAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	39,440	65,050	50,650	50,650	0	50,650	22-
OTHER								
83100	AWARDS	0	2,375	6,375	4,000	0	4,000	68
84010	RECEPTION/MEETINGS	432	400	400	400	0	400	0
84300	ADVERTISING	0	300	300	200	0	200	33-
86300	TESTING	4,596	11,350	21,750	18,000	0	18,000	58
	SUBTOTAL *****	5,028	14,425	28,825	22,600	0	22,600	57

13th Judicial Circuit Drug Court

FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	1,000	1,000	0	0	0 100-
92301	REPLC COMPUTER HDWR	0	900	900	0	0	0 100-
	SUBTOTAL *****	<u>0</u>	<u>1,900</u>	<u>1,900</u>	<u>0</u>	<u>0</u>	<u>0 100-</u>
	TOTAL EXPENDITURES *****	57,992	106,730	106,730	99,345	0	99,345 7-

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Veterans Court

Department Number 2831

Mission

This budget was established in 2013 to account for contributions received from the Veterans United Foundation, as well as fees received from defendants who participate in the Veterans Treatment Court Program. The 13th Circuit Veterans Treatment Court program is a court-supervised, comprehensive treatment program for eligible veterans in the criminal justice system. The Veterans United Foundation's contributions and the participants' fees are used for program costs. The Circuit Court administers this budget.

Budget Highlights

In June 2013, the 13th Circuit received contributions from the Veterans United Foundation to launch a Veterans Treatment Court. An existing position, the OnTrack Court Administrator, was transitioned to the Alternative Sentencing Court Administrator and assumed administrative responsibilities for the newly-formed Veterans Court.

In 2014, the administrator's salary and benefits will be paid 50% by department 2904 Alternative Sentencing (Prop L), and 50% by the Veterans Court budget (Veterans United Foundation funding and fee revenue). Program funding from the Veterans Foundation is subject to renewal through May 31, 2016.

Performance Measures

	2012 Actual	2013 Estimated	2014 Projected
Admissions by year			
Veterans Court	-	8	15
Contributions and Fees Collected			
Contributions	\$0	\$30,000	\$70,000
Fees	\$0	\$750	\$9,000

Annual Budget

2831 VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	0	0	0	9,000	0	9,000	0
	SUBTOTAL *****	0	0	0	9,000	0	9,000	0
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	30,000	30,000	70,000	0	70,000	133
	SUBTOTAL *****	0	30,000	30,000	70,000	0	70,000	133
	TOTAL REVENUES *****	0	30,000	30,000	79,000	0	79,000	163

Veterans Court

Department Number 2831

PERSONAL SERVICES								
10100	SALARIES & WAGES	0	18,653	18,653	40,988	0	40,988	119
10200	FICA	0	1,475	1,475	3,135	0	3,135	112
10300	HEALTH INSURANCE	0	1,121	1,121	2,493	0	2,493	122
10325	DISABILITY INSURANCE	0	32	32	76	0	76	137
10350	LIFE INSURANCE	0	11	11	23	0	23	109
10375	DENTAL INSURANCE	0	112	112	250	0	250	123
10400	WORKERS COMP	0	39	39	1,315	0	1,315	,271
10500	401(A) MATCH PLAN	0	85	85	260	0	260	205
	SUBTOTAL *****	0	21,528	21,528	48,540	0	48,540	125
MATERIALS & SUPPLIES								
23027	INMATE WORK/INCENTIVE SUPPLY	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	1,000	0	1,000	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	300	0	300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	1,300	0	1,300	0
37230	MEALS & LODGING-TRAINING	0	0	0	2,500	0	2,500	0
37240	REGISTRATION/TUITION	0	0	0	1,600	0	1,600	0
	SUBTOTAL *****	0	0	0	5,700	0	5,700	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	0	0	200	0	200	0
	SUBTOTAL *****	0	0	0	200	0	200	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	7,484	0	20,972	0	20,972	180
	SUBTOTAL *****	0	7,484	0	20,972	0	20,972	180
OTHER								
83100	AWARDS	0	0	0	300	0	300	0
84010	RECEPTION/MEETINGS	0	0	0	50	0	50	0
86300	TESTING	0	0	0	9,300	0	9,300	0
	SUBTOTAL *****	0	0	0	9,650	0	9,650	0
	TOTAL EXPENDITURES *****	0	29,012	21,528	86,062	0	86,062	197

Decimal values have been truncated.

Administration of Justice

Department Number 2850

Mission

This fund is established pursuant to 488.5025 RSMo, with the purpose to improve, maintain and enhance the ability to collect and manage moneys assessed or received by the courts, to improve case processing, enhance court security and preservation of the record, and to improve the administration of justice.

Budget Highlights

The fund was established mid-year 2003. The annual appropriations provide funding for training and related travel costs as well as technology-related consulting services, hardware and software. There are no significant changes to this budget.

Annual Budget

2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	14,952	18,250	18,250	17,500	0	17,500	4-
	SUBTOTAL *****	14,952	18,250	18,250	17,500	0	17,500	4-
INTEREST								
3711	INT-OVERNIGHT	60	60	60	60	0	60	0
3712	INT-LONG TERM INVEST	381	350	350	350	0	350	0
3798	INC/DEC IN FV OF INVESTMENTS	58	0	0	0	0	0	0
	SUBTOTAL *****	499	410	410	410	0	410	0
	TOTAL REVENUES *****	15,451	18,660	18,660	17,910	0	17,910	4-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	264	600	600	400	0	400	33-
23001	PRINTING	0	0	0	50	0	50	0
23015	COMPUTER SUPPLIES	110	0	0	150	0	150	0
	SUBTOTAL *****	374	600	600	600	0	600	0
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	481	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	394	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	100	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	975	7,000	7,000	7,000	0	7,000	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	0	5,000	5,000	5,000	0	5,000	0
OTHER								
83100	AWARDS	910	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	910	1,500	1,500	1,500	0	1,500	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,020	2,500	2,500	2,500	0	2,500	0
91302	COMPUTER SOFTWARE	422	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	2,442	3,500	3,500	3,500	0	3,500	0
	TOTAL EXPENDITURES *****	4,701	17,600	17,600	17,600	0	17,600	0

Decimal values have been truncated.

Alternative Sentencing Program

Law Enforcement Sales Tax

Department Number 2904

Mission

The mission of this department is to address the unique needs of both the mentally ill, and the mentally ill with a coexisting disorder of substance abuse that are in the criminal justice system. The intent is to serve as a bridge between the mental health system and the criminal justice system for the benefit of both systems and the clients they share.

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for expanding and implementing alternative correction and detention programs. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Please refer to department number 1210, Circuit Court Services, for Organizational Chart.

Budget Highlights

The budget includes appropriations for Mental Health Court (MHC) and expansion of Adult Court Services program capacity for bond investigations and home detention. In addition, the budget includes appropriations for facilities maintenance, housekeeping, and utilities associated with the Alternative Sentencing Center.

During 2013, the circuit received a substantial contribution from Veterans United Foundation to launch a Veterans Treatment Court program (see department 2831). In addition, the OnTrack grant-funded program ended in September 2013, and a vacancy occurred within the Mental Health Court Administrator position. These events prompted a reorganization of the Alternative Sentencing programs: a Secretary position was reclassified to an Administrative Assistant/Grant Manager position; hours previously allotted for part-time pool staff hours were redirected to a full-time Receptionist position; and the OnTrack Court Administrator position was transitioned to the Alternative Sentencing Court Administrator.

In 2014, the administrator's salary and benefits will be paid 50% by department 2904 Alternative Sentencing, and 50% by the Veterans Court budget. Program funding from the Veterans Foundation is subject to renewal through May 31, 2016.

Alternative Sentencing Program Law Enforcement Sales Tax

Department Number 2904

Performance Measures

Performance Measure	2012 Actual	2013 Estimated	2014 Projected
Mental Health Court Admissions			
Division Program	4	4	5
Probation Program	19	19	20
Re-Entry Program	4	5	5
Total Admissions	27	28	30

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	42,582	11,000	0	0	0	100-
	SUBTOTAL *****	0	42,582	11,000	0	0	0	100-
	TOTAL REVENUES *****	0	42,582	11,000	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	162,052	220,052	183,058	176,369	0	176,369	19-
10110	OVERTIME	112	775	200	0	0	0	100-
10200	FICA	11,779	16,892	13,496	13,492	0	13,492	20-
10300	HEALTH INSURANCE	23,750	27,313	27,313	27,428	0	27,428	0
10325	DISABILITY INSURANCE	426	558	558	488	0	488	12-
10350	LIFE INSURANCE	213	270	270	258	0	258	4-
10375	DENTAL INSURANCE	1,780	2,725	2,725	2,750	0	2,750	0
10400	WORKERS COMP	5,423	6,595	4,921	3,843	0	3,843	41-
10500	401(A) MATCH PLAN	60	2,047	780	2,860	0	2,860	39
10510	CERF-EMPLOYER PD CONTRIBUTION	1,838	0	568	0	0	0	0
	SUBTOTAL *****	207,433	277,227	233,889	227,488	0	227,488	18-
MATERIALS & SUPPLIES								
22000	POSTAGE	148	200	150	200	0	200	0
22500	SUBSCRIPTIONS/PUBLICATIONS	176	300	300	300	0	300	0
23000	OFFICE SUPPLIES	492	800	500	700	0	700	12-
23001	PRINTING	67	350	100	300	0	300	14-
23015	COMPUTER SUPPLIES	0	140	50	625	0	625	346
23016	MAGNETIC MEDIA	0	50	0	50	0	50	0
23018	PRINTER SUPPLIES	73	100	100	100	0	100	0
23027	INMATE WORK/INCENTIVE SUPPLY	1,181	2,000	1,000	2,000	0	2,000	0
23050	OTHER SUPPLIES	136	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	30	0	0	250	0	250	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	700	0	700	0
	SUBTOTAL *****	2,303	3,990	2,250	5,275	0	5,275	32
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	110	50	110	0	110	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	275	1,000	250	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	349	1,500	500	1,500	0	1,500	0
37240	REGISTRATION/TUITION	120	750	250	750	0	750	0
	SUBTOTAL *****	794	3,360	1,050	3,360	0	3,360	0

Alternative Sentencing Program Law Enforcement Sales Tax

Department Number 2904

UTILITIES								
48000	TELEPHONES	2,809	4,325	2,650	3,600	0	3,600	16-
48100	NATURAL GAS	2,011	5,000	2,500	3,800	0	3,800	24-
48200	ELECTRICITY	6,021	6,000	5,000	6,500	0	6,500	8
48300	WATER	223	400	250	300	0	300	25-
48500	STORM WATER UTILITY	142	150	150	150	0	150	0
48600	SEWER USE	174	150	200	200	0	200	33
	SUBTOTAL *****	11,380	16,025	10,750	14,550	0	14,550	9-
 VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	100	0	100	0	100	0
59200	LOCAL MILEAGE	281	350	300	350	0	350	0
59300	PARKING	0	25	0	25	0	25	0
	SUBTOTAL *****	281	475	300	475	0	475	0
 EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	538	700	538	600	0	600	14-
60200	EQUIP REPAIRS/MAINTENANCE	70	250	0	250	0	250	0
	SUBTOTAL *****	608	950	538	850	0	850	11-
 CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	36,449	49,000	39,200	45,000	0	45,000	8-
71101	PROFESSIONAL SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	15,870	14,290	14,290	15,309	0	15,309	7
71600	EQUIP LEASES & METER CHRG	797	500	1,000	1,300	0	1,300	160
	SUBTOTAL *****	53,116	64,790	54,490	62,609	0	62,609	3-
 OTHER								
83100	AWARDS	5	50	50	200	0	200	300
84010	RECEPTION/MEETINGS	392	350	350	350	0	350	0
84300	ADVERTISING	0	500	500	250	0	250	50-
86300	TESTING	15,533	18,300	16,470	18,300	0	18,300	0
	SUBTOTAL *****	15,930	19,200	17,370	19,100	0	19,100	1-
 FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	117	100	0	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	185	250	0	0	0	0	100-
92301	REPLC COMPUTER HDWR	268	1,200	1,003	600	0	600	50-
	SUBTOTAL *****	570	1,550	1,003	600	0	600	61-
	TOTAL EXPENDITURES *****	292,415	387,567	321,640	334,307	0	334,307	14-

Decimal values have been truncated.

Information System–Court Only

Law Enforcement Sales Tax

Department Number 2907

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for specific costs related to developing and implementing a law enforcement/judicial information system which are administered by the Circuit Court. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Budget Highlights

This budget accounts for appropriations for court-related fiber optics communications costs for connections to the Jail and the Alternative Sentencing Center. There are no significant changes to this budget.

Annual Budget

2907 INFORMATION SYSTEM–COURT ONLY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
	SUBTOTAL *****	2,100	2,100	2,100	2,100	0	2,100	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	1,292	1,292	1,255	0	1,255	2-
	SUBTOTAL *****	0	1,292	1,292	1,255	0	1,255	3-
	TOTAL EXPENDITURES *****	2,100	3,392	3,392	3,355	0	3,355	1-

Decimal values have been truncated.

Sheriff & Corrections Summary

Description of Funding Sources

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

The funding sources for Sheriff's Operations include the following:

- General Fund
 - Sheriff Operations (1251)
 - Internet Crimes Task Force (1253)
- Sheriff Forfeiture Fund (2501-2502)
- Sheriff Training Fund (2510)
- Citizen Contributions Fund (2520-2525)
- Justice Assistance Grant (JAG) Fund (2530-2539)
- Sheriff Civil Charges Fund (2540)
- Sheriff Revolving Fund (2550)
- Sheriff K9 Operations Fund (2570)
- Law Enforcement Services Fund (Prop L – 2901)
- Cyber Crimes Task Force Fund - Federal ARRA/Stimulus (2972)

The funding sources for Corrections include the following:

- General Fund (1255)
- Inmate Prisoner Detainee Security Fund (2560)
- Law Enforcement Services Fund (Prop L – 2902, 2906)

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

The funding sources for Sheriff and Corrections Facilities Maintenance and Housekeeping include the following:

- General Fund (1256)

Sheriff & Corrections

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 3,786,388	\$ 3,925,120	\$ 3,696,895	\$ 679,802	\$ 19,784	\$ 4,396,481
100	1253	Internet Crimes Task Force	9,498	125,518	52,189	8,968	-	61,157
250	2501	Sheriff Forfeiture-Dept of Justice	8,882	11,158	-	1,948	6,000	7,948
250	2502	Sheriff Forfeiture-Dept of Treasury	10,722	1,485	-	434	6,000	6,434
251	2510	Sheriff Training	22,057	19,583	-	28,200	-	28,200
252	252x	Law Enf. Citizen Contributions	2,634	1,781	-	2,550	-	2,550
253	253x	Justice Assistance Grants (JAG)	33,342	56,392	-	-	-	-
254	2540	Sheriff Civil Charges	44,386	63,966	-	46,377	4,785	51,162
255	2550	Sheriff Revolving Fund Activity	75,937	138,418	36,218	986	-	37,204
257	2570	Sheriff K9 Operations Fund	6,500	-	-	-	-	-
290	2901	Sheriff-Law Enf SalesTax	1,602,750	1,636,836	1,159,735	248,048	392,279	1,800,062
297	2972	Cyber Crimes Task Force	147,844	21,577	-	-	-	-
Subtotal			\$ 5,750,940	\$ 6,001,834	\$ 4,945,037	\$ 1,017,313	\$ 428,848	\$ 6,391,198
Corrections:								
100	1255	Corrections	3,734,048	3,770,496	2,987,679	1,292,504	28,550	4,308,733
256	2560	Inmate Security Fund	-	-	-	-	75,000	75,000
290	2902	Corrections-Law Enf SalesTax	670,824	731,640	709,205	33,486	-	742,691
290	2906	Contract Inmate Housing	9,782	60,000	-	195,000	-	195,000
Subtotal			4,414,654	4,562,136	3,696,884	1,520,990	103,550	5,321,424
Housekeeping/Maintenance:								
100	1256	Sheriff/Corr Bldg Housekeep/Maint	173,856	245,007	98,882	110,651	31,180	240,713
Total			\$ 10,339,450	\$ 10,808,977	\$ 8,740,803	\$ 2,648,954	\$ 563,578	\$ 11,953,335

Sheriff & Corrections

Personnel Summary

Position Title			Departmental Funding Source							2014 Total	Change
	2012	2013	Full-time Equivalent Positions								
			Dept. 1251	Dept. 2901	Dept. 1253	Dept. 2550	Dept. 1255	Dept. 2902	Dept. 1256		
Sheriff											
Sheriff (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Major	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Captain	2.50	2.50	2.50	-	-	-	-	-	-	2.50	a
Sergeant	9.00	9.00	8.00	1.00	-	-	-	-	-	9.00	-
Deputy Sheriff	39.00	39.00	29.00	10.00	-	-	-	-	-	39.00	-
Investigator	10.00	10.00	8.00	1.00	0.84	-	-	-	-	9.84	(0.16)
Administrative Deputy	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Budget Administrator	0.50	0.50	0.50	-	-	-	-	-	-	0.50	a
Account Specialist	0.50	0.50	0.50	-	-	-	-	-	-	0.50	a
Warrant Supervisor	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Office Specialist	12.20	13.20	11.13	2.00	-	1.00	-	-	-	14.13	0.93
Evidence Technician	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Warrant Specialist Pool	0.17	0.17	0.17	-	-	-	-	-	-	0.17	-
Records Specialist Pool	0.10	0.10	0.10	-	-	-	-	-	-	0.10	-
Technical/Fleet Analyst	-	1.00	1.00	-	-	-	-	-	-	1.00	-
Subtotal	78.97	80.97	65.90	14.00	0.84	1.00	-	-	-	81.74	0.77
					b						
Corrections											
Chief Jailer/Jail Administrator	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Captain	2.50	2.50	-	-	-	-	1.50	1.00	-	2.50	a
Corrections Sergeant	5.00	5.00	-	-	-	-	5.00	-	-	5.00	-
Corrections Officer	38.00	41.00	-	-	-	-	41.00	-	-	41.00	-
Corrections Officer Pool	0.17	0.17	-	-	-	-	0.17	-	-	0.17	-
Corrections Support Officer	4.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Corrections Support Officer Pool	0.06	0.06	-	-	-	-	0.06	-	-	0.06	-
Budget Administrator	0.50	0.50	-	-	-	-	0.50	-	-	0.50	a
Account Specialist	0.50	0.50	-	-	-	-	0.50	-	-	0.50	a
Cook Supervisor	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Cook	3.50	3.50	-	-	-	-	3.75	-	-	3.75	0.25
Nursing Supervisor	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Registered Nurse	2.80	2.80	-	-	-	-	2.80	-	-	2.80	-
Registered Nurse Pool	0.28	0.28	-	-	-	-	0.28	-	-	0.28	-
Office Specialist	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Corrections Corporal	5.00	5.00	-	-	-	-	-	5.00	-	5.00	-
Subtotal	66.31	66.31	-	-	-	-	60.56	6.00	-	66.56	0.25
Facilities Maintenance & Housekeeping											
Senior Facility Maintenance Tech.	1.00	1.00	-	-	-	-	-	-	1.00	1.00	-
Custodian	1.00	1.00	-	-	-	-	-	-	1.00	1.00	-
Subtotal	2.00	2.00	-	-	-	-	-	-	2.00	2.00	-
Total FTEs	147.28	149.28	65.90	14.00	0.84	1.00	60.56	6.00	2.00	150.30	1.02
Overtime	\$589,022	\$555,403	\$227,935	\$ 76,500	\$ -	\$ -	\$192,503	\$ 62,163	\$ 7,000	\$559,101	\$ 3,698
Holiday	\$127,033	\$101,766	\$ 33,987	\$ 16,291	\$ -	\$ -	\$ 43,459	\$ 11,880	\$ 100	\$105,617	\$ 3,851

a 0.50 FTE in Sheriff's Operations (department number 1251) and Corrections (department number 1255)

b Consists of two full-time positions funded through 5/31/14. Positions will be extended if additional funding is obtained.

Sheriff Operations

Department Numbers 1251, 1253, 1259, 2501, 2502, 2510, 252x, 253x, 2540, 2550, 2570, 2901, 2972

Mission

The Boone County Sheriff is an elected official responsible for County law enforcement. The Sheriff's Department delivers services through the following divisions: Administration, Enforcement, Services, and Corrections. Budgetary information for Corrections is presented in a separate budget section immediately following this Sheriff Operations.

Administration: This division is comprised of the Sheriff, Chief Deputy, Chief Jail Administrator, two Corrections Division Captains, two Enforcement Division Captains, one Services Division Captain and the Administrative Deputy. The Administration division is responsible for developing the annual budget, establishing policy & procedure, managing personnel and department programs, and supervising all aspects of the department.

Enforcement and Investigation: The South and North District Commanders oversee the day to day operation of Patrol, Investigations, School Resource Officers, Civil Process and the Traffic Unit. In order to better manage operations the county is split geographically into north and south districts, with a District Commander (Captain) assigned to each. The dividing line for the north and south districts is I-70.

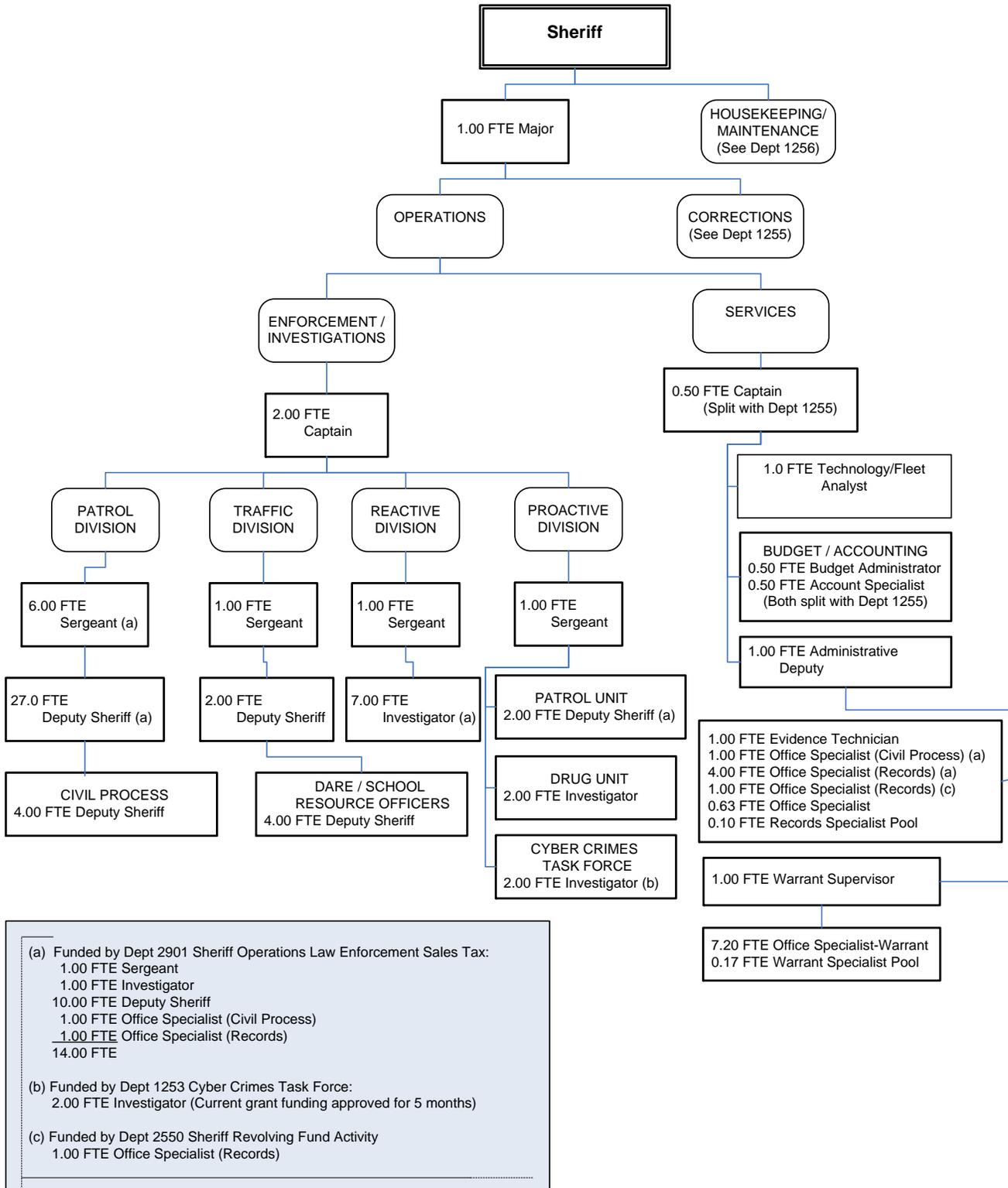
Services: This division, commanded by a Captain, is comprised of full and part-time civilian employees. This division is responsible for personnel and budgetary management, payroll, processing of civil papers, evidence tracking, offense report entry, processing of warrants issued by the 13th Judicial Circuit Court, fleet management, and various other support duties for the Sheriff's Department and Jail.

Budget Highlights

The budget includes funding for an additional full-time benefitted Investigator position as well as a part-time non-benefitted Office Specialist position. There are no other significant changes to the budget.

Sheriff Operations

Organizational Chart



Sheriff Operations

Annual Budget

1251 SHERIFF

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	75	150	120	120	0	120	20-
	SUBTOTAL *****	75	150	120	120	0	120	20-
INTERGOVERNMENTAL REVENUE								
3405	FED REIMB DRUG ENF O.T.	7,143	0	0	0	0	0	0
3411	FEDERAL GRANT REIMBURSE	128,483	94,879	88,000	82,923	0	82,923	12-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	26,989	31,694	61,486	36,076	0	36,076	13
3469	STATE REIMB-CRIMINAL COSTS	33,675	40,200	34,020	35,000	0	35,000	12-
	SUBTOTAL *****	196,290	166,773	183,506	153,999	0	153,999	8-
CHARGES FOR SERVICES								
3510	COPIES	1,306	1,300	1,240	1,300	0	1,300	0
3525	REIMB. SPECIAL PROJECTS	4,000	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	48,758	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	11,476	12,088	12,206	12,206	0	12,206	0
3563	CIVIL PROCESS FEES	11,382	20,000	20,000	20,000	0	20,000	0
3569	OTHER FEES	862	1,000	1,500	1,500	0	1,500	50
3572	SHERIFF'S FEES	179,288	190,000	190,000	190,000	0	190,000	0
3590	INSPECTION FEES	110	100	60	100	0	100	0
	SUBTOTAL *****	257,182	224,488	225,006	225,106	0	225,106	0
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	3,450	0	3,981	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	219	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	1,464	2,200	1,500	2,200	0	2,200	0
	SUBTOTAL *****	5,133	2,200	5,481	2,200	0	2,200	0
	TOTAL REVENUES *****	458,680	393,611	414,113	381,425	0	381,425	3-
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,299,230	2,637,168	2,406,458	2,884,374	59,340	2,694,155	2
10110	OVERTIME	194,207	228,682	234,732	245,277	0	227,935	0
10115	SHIFT DIFFERENTIAL	19,753	20,073	21,067	20,073	12,546	32,619	62
10120	HOLIDAY WORKED	34,147	36,860	32,947	38,926	0	33,987	7-
10200	FICA	186,534	223,593	201,521	243,931	5,561	225,936	1
10300	HEALTH INSURANCE	284,604	305,187	305,187	321,661	4,987	325,401	6
10325	DISABILITY INSURANCE	5,848	6,707	6,053	8,343	173	7,118	6
10350	LIFE INSURANCE	2,641	3,018	3,018	3,031	47	3,066	1
10375	DENTAL INSURANCE	21,331	30,484	30,484	32,250	500	32,625	7
10400	WORKERS COMP	69,059	84,618	77,976	84,656	1,988	76,026	10-
10500	401(A) MATCH PLAN	18,990	22,580	18,466	33,540	650	34,027	50
10510	CERF-EMPLOYER PD CONTRIBUTION	5,752	6,930	6,123	0	0	4,000	42-
10600	UNEMPLOYMENT BENEFITS	3,911	0	0	0	0	0	0
	SUBTOTAL *****	3,146,007	3,605,900	3,344,032	3,916,062	85,792	3,696,895	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,267	2,868	2,964	2,964	0	2,964	3
23000	OFFICE SUPPLIES	12,845	14,300	11,500	14,300	0	14,300	0
23001	PRINTING	1,814	3,100	3,085	3,100	0	3,100	0
23016	MAGNETIC MEDIA	1,118	2,000	920	1,200	0	1,200	40-
23050	OTHER SUPPLIES	12,928	16,345	16,000	17,212	0	17,212	5
23200	AMMUNITION	18,508	18,598	18,598	18,598	0	18,598	0
23300	UNIFORMS	19,987	29,876	20,000	28,476	1,000	29,476	1-
23305	UNIFORM MAINTENANCE	3,200	5,800	5,700	5,820	0	5,820	0
23350	RESERVE/EXPLORER PRGM SUPPLIES	2,078	2,285	2,200	2,285	0	2,285	0
23850	MINOR EQUIP & TOOLS (<\$1000)	10,641	14,094	14,000	10,624	0	10,624	24-
23860	VEHICLE EQUIPMENT <\$1000	0	0	929	0	1,500	1,500	0
	SUBTOTAL *****	85,386	109,266	95,896	104,579	2,500	107,079	2-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIPCTN/LICENSE	2,960	3,262	3,100	3,190	0	3,190	2-
37200	SEMINARS/CONFEREN/MEETING	450	500	450	500	0	500	0
37210	TRAINING/SCHOOLS	450	1,780	575	1,775	0	1,775	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	36	705	500	700	0	700	0
37230	MEALS & LODGING-TRAINING	1,870	4,115	2,300	4,100	0	4,100	0
	SUBTOTAL *****	5,766	10,362	6,925	10,265	0	10,265	1-

Sheriff Operations

UTILITIES								
48000	TELEPHONES	18,019	25,356	18,350	25,356	0	25,356	0
48050	CELLULAR TELEPHONES	26,085	26,500	26,130	26,200	0	26,200	1-
48100	NATURAL GAS	6,155	7,913	7,200	7,200	0	7,200	9-
48200	ELECTRICITY	31,148	33,057	30,000	29,743	0	29,743	10-
48300	WATER	3,835	3,756	3,505	3,768	0	3,768	0
48400	SOLID WASTE	771	771	771	771	0	771	0
48500	STORM WATER UTILITY	118	120	118	120	0	120	0
48600	SEWER USE	4,156	4,032	4,300	4,308	0	4,308	6
SUBTOTAL *****		90,287	101,505	90,374	97,466	0	97,466	4-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	254,815	286,430	254,735	285,600	0	285,600	0
59010	FUEL SURCHARGE - REIMB TO R&B	8,138	8,184	8,150	8,160	0	8,160	0
59025	MOTOR VEHICLE TITLE EXP	197	132	112	88	0	88	33-
59030	MOTOR VEHICLE LICENSING EXP	858	770	565	770	0	770	0
59100	VEHICLE REPAIRS/MAINTENANCE	47,107	55,329	37,865	50,000	0	50,000	9-
59105	TIRES	22,435	24,150	24,914	25,358	0	25,358	5
59110	MECHANICS CHARGE - REIMB R&B	16,709	17,471	13,927	17,471	0	17,471	0
SUBTOTAL *****		350,259	392,466	340,268	387,447	0	387,447	1-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,109	2,846	3,833	3,242	0	3,242	13
60200	EQUIP REPAIRS/MAINTENANCE	9,758	5,055	4,978	5,031	0	5,031	0
60250	EQUIPMENT INSTALLATION CHARGES	0	1,663	901	0	0	0	100-
SUBTOTAL *****		14,867	9,564	9,712	8,273	0	8,273	13-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,584	1,584	1,584	1,584	0	1,584	0
71000	INSURANCE AND BONDS	150	100	100	100	0	100	0
71100	OUTSIDE SERVICES	9,550	3,370	2,191	3,170	0	3,170	5-
71101	PROFESSIONAL SERVICES	0	0	0	5,400	0	5,400	0
71104	ADMINISTRATIVE SERVICES	3,551	3,848	508	4,073	0	4,073	5
71500	BUILDING USE/RENT CHARGE	24,420	24,420	24,420	24,420	0	24,420	0
71526	DISPOSAL SERVICES	559	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	180	560	360	200	0	200	64-
SUBTOTAL *****		39,994	33,882	29,163	38,947	0	38,947	15
OTHER								
84010	RECEPTION/MEETINGS	12	0	50	200	0	200	0
85400	CRIMINAL INVESTIGATION	9,325	20,000	5,000	20,000	0	20,000	0
86300	TESTING	3,131	4,900	3,700	10,125	0	10,125	106
SUBTOTAL *****		12,468	24,900	8,750	30,325	0	30,325	22
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	3,999	0	0	0	2,984	2,984	0
91301	COMPUTER HARDWARE	263	1	0	0	0	0	100-
91302	COMPUTER SOFTWARE	0	6	0	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	0	0	0	16,800	16,800	0
92400	REPLCMENT AUTO/TRUCKS	37,092	0	0	0	0	0	0
SUBTOTAL *****		41,354	7	0	0	19,784	19,784	**
TOTAL EXPENDITURES *****		3,786,388	4,287,852	3,925,120	4,593,364	108,076	4,396,481	3

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	9,499	19,000	16,786	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	26,312	125,399	59,084	0	59,084	124
SUBTOTAL *****		9,499	45,312	142,185	59,084	0	59,084	30
TOTAL REVENUES *****		9,499	45,312	142,185	59,084	0	59,084	30
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	25,649	79,540	99,985	0	42,302	64
10200	FICA	0	1,963	5,830	7,648	0	3,236	64
10300	HEALTH INSURANCE	0	2,375	7,308	9,974	0	4,156	74
10325	DISABILITY INSURANCE	0	75	260	289	0	121	61
10350	LIFE INSURANCE	0	24	68	94	0	40	66
10375	DENTAL INSURANCE	0	237	721	1,000	0	417	75
10400	WORKERS COMP	0	893	2,186	3,209	0	1,375	53
10500	401(A) MATCH PLAN	0	210	630	1,040	0	542	158
SUBTOTAL *****		0	31,426	96,543	123,239	0	52,189	66

Sheriff Operations

MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	280	500	113	0	0	100-
	SUBTOTAL *****	280	500	113	0	0	100-
DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	5,790	3,564	12,381	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	731	0	1,900	2,260	0	0
37230	MEALS & LODGING-TRAINING	1,330	2,933	2,906	4,525	0	54
	SUBTOTAL *****	7,851	6,497	17,187	6,785	0	4
UTILITIES							
48002	DATA COMMUNICATIONS	0	141	315	329	0	133
	SUBTOTAL *****	0	141	315	329	0	133
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	2,268	10,084	1,434	0	36-
71100	OUTSIDE SERVICES	0	180	325	420	0	133
	SUBTOTAL *****	0	2,448	10,409	1,854	0	24-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,367	4,300	0	0	0	100-
91301	COMPUTER HARDWARE	0	0	951	0	0	0
	SUBTOTAL *****	1,367	4,300	951	0	0	100-
	TOTAL EXPENDITURES *****	9,498	45,312	125,518	132,207	0	35

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	17,685	0	155	0	0	0	0
	SUBTOTAL *****	17,685	0	155	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	22	23	25	25	0	25	8
3712	INT-LONG TERM INVEST	136	126	212	212	0	212	68
3798	INC/DEC IN FV OF INVESTMENTS	21	41	0	0	0	0	100-
	SUBTOTAL *****	179	190	237	237	0	237	25
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	0	670	0	0	0	0
	SUBTOTAL *****	0	0	670	0	0	0	0
	TOTAL REVENUES *****	17,864	190	1,062	237	0	237	25
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	19,494	8,000	0	0	0	100-
10110	OVERTIME	0	3,739	0	0	0	0	100-
10115	SHIFT DIFFERENTIAL	0	477	477	0	0	0	100-
10200	FICA	0	1,814	700	0	0	0	100-
10325	DISABILITY INSURANCE	0	69	69	0	0	0	100-
10400	WORKERS COMP	0	825	100	0	0	0	100-
	SUBTOTAL *****	0	26,418	9,346	0	0	0	100-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	6,764	0	0	0	0	0	0
	SUBTOTAL *****	6,764	0	0	0	0	0	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,053	2,331	1,759	1,894	0	1,894	18-
59010	FUEL SURCHARGE - REIMB TO R&B	66	67	53	54	0	54	19-
	SUBTOTAL *****	2,119	2,398	1,812	1,948	0	1,948	19-
FIXED ASSET ADDITIONS								
91400	AUTO/TRUCKS	0	0	0	0	6,000	6,000	0
	SUBTOTAL *****	0	0	0	0	6,000	6,000	0
	TOTAL EXPENDITURES *****	8,883	28,816	11,158	1,948	6,000	7,948	72-

Sheriff Operations

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG
		ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	
FINES AND FORFEITURES								
3615	FINES AND FORFEITURES	1,171	0	0	0	0	0	0
	SUBTOTAL *****	1,171	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	17	19	15	15	0	15	21-
3712	INT-LONG TERM INVEST	107	101	127	127	0	127	25
3798	INC/DEC IN FV OF INVESTMENTS	17	34	0	0	0	0	100-
	SUBTOTAL *****	141	154	142	142	0	142	8-
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	0	1,175	0	0	0	0
	SUBTOTAL *****	0	0	1,175	0	0	0	0
	TOTAL REVENUES *****	1,312	154	1,317	142	0	142	8-
PERSONAL SERVICES								
10110	OVERTIME	6,404	0	0	0	0	0	0
	SUBTOTAL *****	6,404	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,171	1,123	0	0	0	100-
	SUBTOTAL *****	0	1,171	1,123	0	0	0	100-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	1,886	0	0	0	0	0	0
37235	MEALS & LODGING - OTHER	2,216	0	0	0	0	0	0
	SUBTOTAL *****	4,102	0	0	0	0	0	0
UTILITIES								
48050	CELLULAR TELEPHONES	216	290	362	434	0	434	49
	SUBTOTAL *****	216	290	362	434	0	434	50
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	0	6,000	5,500	6,000	0	6,000	0
	SUBTOTAL *****	0	6,000	5,500	6,000	0	6,000	0
	TOTAL EXPENDITURES *****	10,722	7,461	6,985	6,434	0	6,434	14-

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG
		ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	7,736	10,000	8,000	8,000	0	8,000	20-
	SUBTOTAL *****	7,736	10,000	8,000	8,000	0	8,000	20-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	15,680	15,763	15,300	15,763	0	15,763	0
	SUBTOTAL *****	15,680	15,763	15,300	15,763	0	15,763	0
INTEREST								
3711	INT-OVERNIGHT	7	7	9	9	0	9	28
3712	INT-LONG TERM INVEST	45	39	74	74	0	74	89
3798	INC/DEC IN FV OF INVESTMENTS	6	14	0	0	0	0	100-
	SUBTOTAL *****	58	60	83	83	0	83	38
	TOTAL REVENUES *****	23,474	25,823	23,383	23,846	0	23,846	8-

Sheriff Operations

DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	4,310	8,000	3,250	8,000	0	8,000	0
37210	TRAINING/SCHOOLS	13,548	8,000	14,083	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	464	3,300	250	2,000	0	2,000	39-
37230	MEALS & LODGING-TRAINING	3,735	10,200	2,000	10,200	0	10,200	0
SUBTOTAL *****		22,057	29,500	19,583	28,200	0	28,200	4-
TOTAL EXPENDITURES *****		22,057	29,500	19,583	28,200	0	28,200	4-

2521 COMMUNITY TRAFFIC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	0	5,000	0	0	0	0
SUBTOTAL *****		0	0	5,000	0	0	0	0
TOTAL REVENUES *****		0	0	5,000	0	0	0	0

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	8	7	11	11	0	11	57
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
SUBTOTAL *****		10	9	13	13	0	13	44
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	0	500	0	0	0	0
SUBTOTAL *****		0	0	500	0	0	0	0
TOTAL REVENUES *****		10	9	513	13	0	13	44
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	1,000	500	1,000	0	1,000	0
SUBTOTAL *****		0	1,000	500	1,000	0	1,000	0
TOTAL EXPENDITURES *****		0	1,000	500	1,000	0	1,000	0

2523 SHERIFF K9 PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	0	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	3	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
SUBTOTAL *****		4	0	0	0	0	0	0
TOTAL REVENUES *****		4	0	0	0	0	0	0
OTHER								
83922	OTO: TO SPECIAL REVENUE FUND	1,048	0	0	0	0	0	0
SUBTOTAL *****		1,048	0	0	0	0	0	0
TOTAL EXPENDITURES *****		1,048	0	0	0	0	0	0

Sheriff Operations

2524 INTERNET CRIMES TSK FCE-CONTRB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	3	5	2	2	0	2	60-
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
SUBTOTAL *****		5	6	3	3	0	3	50-
TOTAL REVENUES *****		5	6	3	3	0	3	50-
MATERIALS & SUPPLIES								
22010	SHIPPING CHARGES	16	0	0	0	0	0	0
23000	OFFICE SUPPLIES	97	0	0	0	0	0	0
23016	MAGNETIC MEDIA	20	0	0	0	0	0	0
23050	OTHER SUPPLIES	643	500	144	150	0	150	70-
23850	MINOR EQUIP & TOOLS (<\$1000)	222	475	130	100	0	100	78-
SUBTOTAL *****		998	975	274	250	0	250	74-
DUES TRAVEL & TRAINING								
37230	MEALS & LODGING-TRAINING	0	100	0	100	0	100	0
SUBTOTAL *****		0	100	0	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	553	0	0	0	0	0	0
SUBTOTAL *****		553	0	0	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	25	25	0	0	0	100-
SUBTOTAL *****		0	25	25	0	0	0	100-
TOTAL EXPENDITURES *****		1,551	1,100	299	350	0	350	68-

2525 COMMUNITY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	9	8	11	11	0	11	37
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
SUBTOTAL *****		11	10	13	13	0	13	30
TOTAL REVENUES *****		11	10	13	13	0	13	30
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	36	200	0	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,000	982	1,000	0	1,000	0
SUBTOTAL *****		36	1,200	982	1,200	0	1,200	0
TOTAL EXPENDITURES *****		36	1,200	982	1,200	0	1,200	0

2530 LOCAL LAW ENF BLOCK GRANT FYX0

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	4,271	0	0	0	0	0	0
SUBTOTAL *****		4,271	0	0	0	0	0	0
TOTAL REVENUES *****		4,271	0	0	0	0	0	0

Sheriff Operations

MATERIALS & SUPPLIES								
23300	UNIFORMS	34	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	588	0	0	0	0	0	0
	SUBTOTAL *****	622	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	3,649	0	0	0	0	0	0
	SUBTOTAL *****	3,649	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	4,271	0	0	0	0	0	0

2531 LOCAL LAW ENF BLOCK GRANT FYX1

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	16,848	0	0	0	0	0	0
	SUBTOTAL *****	16,848	0	0	0	0	0	0
	TOTAL REVENUES *****	16,848	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	2,029	0	0	0	0	0	0
	SUBTOTAL *****	2,029	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,029	0	0	0	0	0	0

2532 LOCAL LAW ENF BLOCK GRANT FYX2

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	27,042	12,500	12,500	0	0	0	100-
	SUBTOTAL *****	27,042	12,500	12,500	0	0	0	100-
	TOTAL REVENUES *****	27,042	12,500	12,500	0	0	0	100-
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	3,317	6,351	0	0	0	0	100-
23860	VEHICLE EQUIPMENT <\$1000	0	0	6,351	0	0	0	0
	SUBTOTAL *****	3,317	6,351	6,351	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60250	EQUIPMENT INSTALLATION CHARGES	0	6,149	6,149	0	0	0	100-
	SUBTOTAL *****	0	6,149	6,149	0	0	0	100-
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	23,725	0	0	0	0	0	0
	SUBTOTAL *****	23,725	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	27,042	12,500	12,500	0	0	0	100-

2533 LOCAL LAW ENF BLOCK GRANT FYX3

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	43,892	43,892	0	0	0	100-
	SUBTOTAL *****	0	43,892	43,892	0	0	0	100-
	TOTAL REVENUES *****	0	43,892	43,892	0	0	0	100-

Sheriff Operations

MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	16,211	16,211	0	0	100-
	SUBTOTAL *****	0	16,211	16,211	0	0	100-
CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	26,336	26,336	0	0	100-
	SUBTOTAL *****	0	26,336	26,336	0	0	100-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,345	1,345	0	0	100-
	SUBTOTAL *****	0	1,345	1,345	0	0	100-
	TOTAL EXPENDITURES *****	0	43,892	43,892	0	0	100-

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	5,586	7,000	4,783	7,000	0	7,000	0
3572	SHERIFF'S FEES	44,414	43,000	45,217	43,000	0	43,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
INTEREST								
3711	INT-OVERNIGHT	33	32	30	30	0	30	6-
3712	INT-LONG TERM INVEST	215	192	249	249	0	249	29
3798	INC/DEC IN FV OF INVESTMENTS	53	85	0	0	0	0	100-
	SUBTOTAL *****	301	309	279	279	0	279	10-
OTHER FINANCING SOURCES								
3915	OTI: FROM CAPITAL PROJECT FUND	0	9,251	0	0	0	0	100-
	SUBTOTAL *****	0	9,251	0	0	0	0	100-
	TOTAL REVENUES *****	50,301	59,560	50,279	50,279	0	50,279	16-
MATERIALS & SUPPLIES								
26201	ROCK-VENDOR HAULED	0	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	0	1,500	1,500	1,500	0	1,500	0
UTILITIES								
48000	TELEPHONES	1,206	1,300	1,281	1,300	0	1,300	0
48200	ELECTRICITY	1,102	1,200	1,292	1,292	0	1,292	7
48300	WATER	138	140	202	202	0	202	44
	SUBTOTAL *****	2,446	2,640	2,775	2,794	0	2,794	6
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	298	328	328	346	0	346	5
	SUBTOTAL *****	298	328	328	346	0	346	5
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,619	1,758	1,728	1,713	0	1,713	2-
71101	PROFESSIONAL SERVICES	23	48	40	24	0	24	50-
	SUBTOTAL *****	1,642	1,806	1,768	1,737	0	1,737	4-
OTHER								
83920	OTO: TO DEBT SERVICE FUND	40,000	40,000	40,000	40,000	0	40,000	0
	SUBTOTAL *****	40,000	40,000	40,000	40,000	0	40,000	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	4,000	4,600	0	0	0	100-
92300	REPLCMNT MACH & EQUIP	0	19,292	12,995	0	4,785	4,785	75-
	SUBTOTAL *****	0	23,292	17,595	0	4,785	4,785	79-
	TOTAL EXPENDITURES *****	44,386	69,566	63,966	46,377	4,785	51,162	26-

Sheriff Operations

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	101,893	90,612	135,563	138,180	0	138,180	52
	SUBTOTAL *****	101,893	90,612	135,563	138,180	0	138,180	52
INTEREST								
3711	INT-OVERNIGHT	82	80	125	125	0	125	56
3712	INT-LONG TERM INVEST	534	423	1,064	1,064	0	1,064	151
3798	INC/DEC IN FV OF INVESTMENTS	71	145	0	0	0	0	100-
	SUBTOTAL *****	687	648	1,189	1,189	0	1,189	83
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	552	0	0	0	0
	SUBTOTAL *****	0	0	552	0	0	0	0
	TOTAL REVENUES *****	102,580	91,260	137,304	139,369	0	139,369	53
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	7,185	7,185	27,887	0	27,887	288
10200	FICA	0	550	550	2,133	0	2,133	287
10300	HEALTH INSURANCE	0	1,188	1,188	4,987	0	4,987	319
10325	DISABILITY INSURANCE	0	19	19	80	0	80	321
10350	LIFE INSURANCE	0	12	12	47	0	47	291
10375	DENTAL INSURANCE	0	119	119	500	0	500	320
10400	WORKERS COMP	0	15	15	64	0	64	326
10500	401(A) MATCH PLAN	0	98	98	520	0	520	430
	SUBTOTAL *****	0	9,186	9,186	36,218	0	36,218	294
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	2,367	3,776	3,035	0	0	0	100-
	SUBTOTAL *****	2,367	3,776	3,035	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	1,185	1,185	0	0	0	100-
	SUBTOTAL *****	0	1,185	1,185	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	986	0	986	0
	SUBTOTAL *****	0	0	0	986	0	986	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	18,021	19,874	25,572	0	0	0	100-
	SUBTOTAL *****	18,021	19,874	25,572	0	0	0	100-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-75	0	0	0	0	0	0
	SUBTOTAL *****	-75	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	35,930	35,930	0	0	0	100-
91200	BUILDINGS & IMPROVEMENTS	1,923	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	25,450	25,450	0	0	0	100-
91301	COMPUTER HARDWARE	8,875	1,650	1,650	0	0	0	100-
91302	COMPUTER SOFTWARE	0	603	603	0	0	0	100-
92200	REPLACEMENT BLDGS & IMPRV	0	27,694	27,694	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	44,827	8,113	8,113	0	0	0	100-
	SUBTOTAL *****	55,625	99,440	99,440	0	0	0	100-
	TOTAL EXPENDITURES *****	75,938	133,461	138,418	37,204	0	37,204	72-

Sheriff Operations

2570 SHERIFF K9 OPERATIONS

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	1	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	7	6	17	17	0	17	183
3798	INC/DEC IN FV OF INVESTMENTS	0	3	0	0	0	0	100-
	SUBTOTAL *****	8	11	19	19	0	19	73
MISCELLANEOUS								
3880	CONTRIBUTIONS	8,542	0	0	0	0	0	0
	SUBTOTAL *****	8,542	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	1,048	0	0	0	0	0	0
	SUBTOTAL *****	1,048	0	0	0	0	0	0
	TOTAL REVENUES *****	9,598	11	19	19	0	19	73
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	6,500	0	0	0	0	0	0
	SUBTOTAL *****	6,500	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	6,500	0	0	0	0	0	0

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,391	8,624	15,119	8,640	0	8,640	0
	SUBTOTAL *****	7,391	8,624	15,119	8,640	0	8,640	0
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	36,514	42,500	52,925	0	34,000	34,000	20-
	SUBTOTAL *****	36,514	42,500	52,925	0	34,000	34,000	20-
	TOTAL REVENUES *****	43,905	51,124	68,044	8,640	34,000	42,640	17-
PERSONAL SERVICES								
10100	SALARIES & WAGES	784,179	829,068	777,326	582,590	0	866,046	4
10110	OVERTIME	78,976	75,753	75,948	59,158	0	76,500	0
10115	SHIFT DIFFERENTIAL	5,782	6,790	6,019	6,019	3,762	9,781	44
10120	HOLIDAY WORKED	16,077	17,430	16,078	11,352	0	16,291	6-
10200	FICA	67,106	71,071	67,246	50,422	287	73,437	3
10300	HEALTH INSURANCE	64,125	66,500	66,500	69,818	0	69,818	4
10325	DISABILITY INSURANCE	2,764	2,949	2,903	1,689	0	3,056	3
10350	LIFE INSURANCE	608	658	658	658	0	658	0
10375	DENTAL INSURANCE	4,806	6,636	6,636	7,000	0	7,000	5
10400	WORKERS COMP	27,475	30,388	22,230	19,463	131	29,868	1-
10500	401(A) MATCH PLAN	4,065	4,914	3,784	7,280	0	7,280	48
10510	CERF-EMPLOYER PD CONTRIBUTION	1,221	1,281	428	0	0	0	100-
	SUBTOTAL *****	1,057,184	1,113,438	1,045,756	815,449	4,180	1,159,735	4
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	2,655	8,750	7,550	7,500	1,360	8,860	1
23200	AMMUNITION	15,925	17,353	17,353	17,353	0	17,353	0
23201	AMMUNITION (LESS-LETHAL)	8,745	10,946	10,946	9,755	0	9,755	10-
23300	UNIFORMS	3,818	5,856	4,820	5,856	0	5,856	0
23305	UNIFORM MAINTENANCE	1,505	1,871	1,670	1,871	0	1,871	0
23850	MINOR EQUIP & TOOLS (<\$1000)	5,928	7,925	7,500	4,940	400	5,340	32-
23860	VEHICLE EQUIPMENT <\$1000	0	55,641	58,000	2,135	51,550	53,685	3-
26201	ROCK-VENDOR HAULED	1,000	0	0	0	0	0	0
	SUBTOTAL *****	39,576	108,342	107,839	49,410	53,310	102,720	5-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	510	828	1,669	1,338	0	1,338	61
37210	TRAINING/SCHOOLS	3,955	4,650	3,650	5,350	0	5,350	15
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,051	3,200	3,200	2,500	0	2,500	21-
37230	MEALS & LODGING-TRAINING	3,397	7,053	7,053	11,339	0	11,339	60
	SUBTOTAL *****	8,913	15,731	15,572	20,527	0	20,527	30

Sheriff Operations

UTILITIES								
48002	DATA COMMUNICATIONS	22,262	29,388	25,845	25,008	0	25,008	14-
48050	CELLULAR TELEPHONES	5,033	5,100	5,152	5,100	0	5,100	0
SUBTOTAL *****		27,295	34,488	30,997	30,108	0	30,108	13-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	30,561	34,790	34,790	23,365	0	23,365	32-
60200	EQUIP REPAIRS/MAINTENANCE	16,142	17,963	8,356	10,063	0	10,063	43-
60250	EQUIPMENT INSTALLATION CHARGES	41,518	46,526	25,779	10,081	35,730	45,811	1-
SUBTOTAL *****		88,221	99,279	68,925	43,509	35,730	79,239	20-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,228	14,779	13,426	14,414	0	14,414	2-
71100	OUTSIDE SERVICES	1,761	500	500	500	0	500	0
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
SUBTOTAL *****		12,529	15,819	14,466	15,454	0	15,454	2-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-3,006	0	0	0	0	0	0
SUBTOTAL *****		-3,006	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	33,873	10,186	9,700	0	24,880	24,880	144
91302	COMPUTER SOFTWARE	636	2,500	0	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	47,179	37,157	37,600	0	79,783	79,783	114
92301	REPLC COMPUTER HDWR	0	69,880	69,871	0	57,000	57,000	18-
92400	REPLCMENT AUTO/TRUCKS	290,349	266,474	236,110	0	230,616	230,616	13-
SUBTOTAL *****		372,037	386,197	353,281	0	392,279	392,279	2
TOTAL EXPENDITURES *****		1,602,749	1,773,294	1,636,836	974,457	485,499	1,800,062	2

2972 CYBER CRIMES TASK FORCE

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	147,844	21,512	21,511	0	0	0	100-
SUBTOTAL *****		147,844	21,512	21,511	0	0	0	100-
TOTAL REVENUES *****		147,844	21,512	21,511	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	92,745	15,821	15,597	0	0	0	100-
10110	OVERTIME	6,038	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	28	0	0	0	0	0	0
10120	HOLIDAY WORKED	66	0	0	0	0	0	0
10200	FICA	7,155	1,121	1,111	0	0	0	100-
10300	HEALTH INSURANCE	9,500	1,462	1,583	0	0	0	100-
10325	DISABILITY INSURANCE	267	50	62	0	0	0	100-
10350	LIFE INSURANCE	91	15	23	0	0	0	100-
10375	DENTAL INSURANCE	713	146	158	0	0	0	100-
10400	WORKERS COMP	3,095	687	737	0	0	0	100-
10500	401(A) MATCH PLAN	780	120	150	0	0	0	100-
SUBTOTAL *****		120,478	19,422	19,421	0	0	0	100-
MATERIALS & SUPPLIES								
23016	MAGNETIC MEDIA	0	375	365	0	0	0	100-
23050	OTHER SUPPLIES	372	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,389	1,389	0	0	0	100-
SUBTOTAL *****		372	1,764	1,754	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	2,325	0	0	0	0	0	0
37210	TRAINING/SCHOOLS	3,949	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	5,071	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	6,560	283	283	0	0	0	100-
SUBTOTAL *****		17,905	283	283	0	0	0	100-

Sheriff Operations

UTILITIES							
48002	DATA COMMUNICATIONS	506	97	96	0	0	0 100-
	SUBTOTAL *****	<u>506</u>	<u>97</u>	<u>96</u>	<u>0</u>	<u>0</u>	<u>0 100-</u>
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	7,815	435	23	0	0	0 100-
71100	OUTSIDE SERVICES	767	120	0	0	0	0 100-
	SUBTOTAL *****	<u>8,582</u>	<u>555</u>	<u>23</u>	<u>0</u>	<u>0</u>	<u>0 100-</u>
	TOTAL EXPENDITURES *****	147,843	22,121	21,577	0	0	0 100-

Decimal values have been truncated.

Corrections

Department Numbers 1255, 2560, 2902, 2906

Mission

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

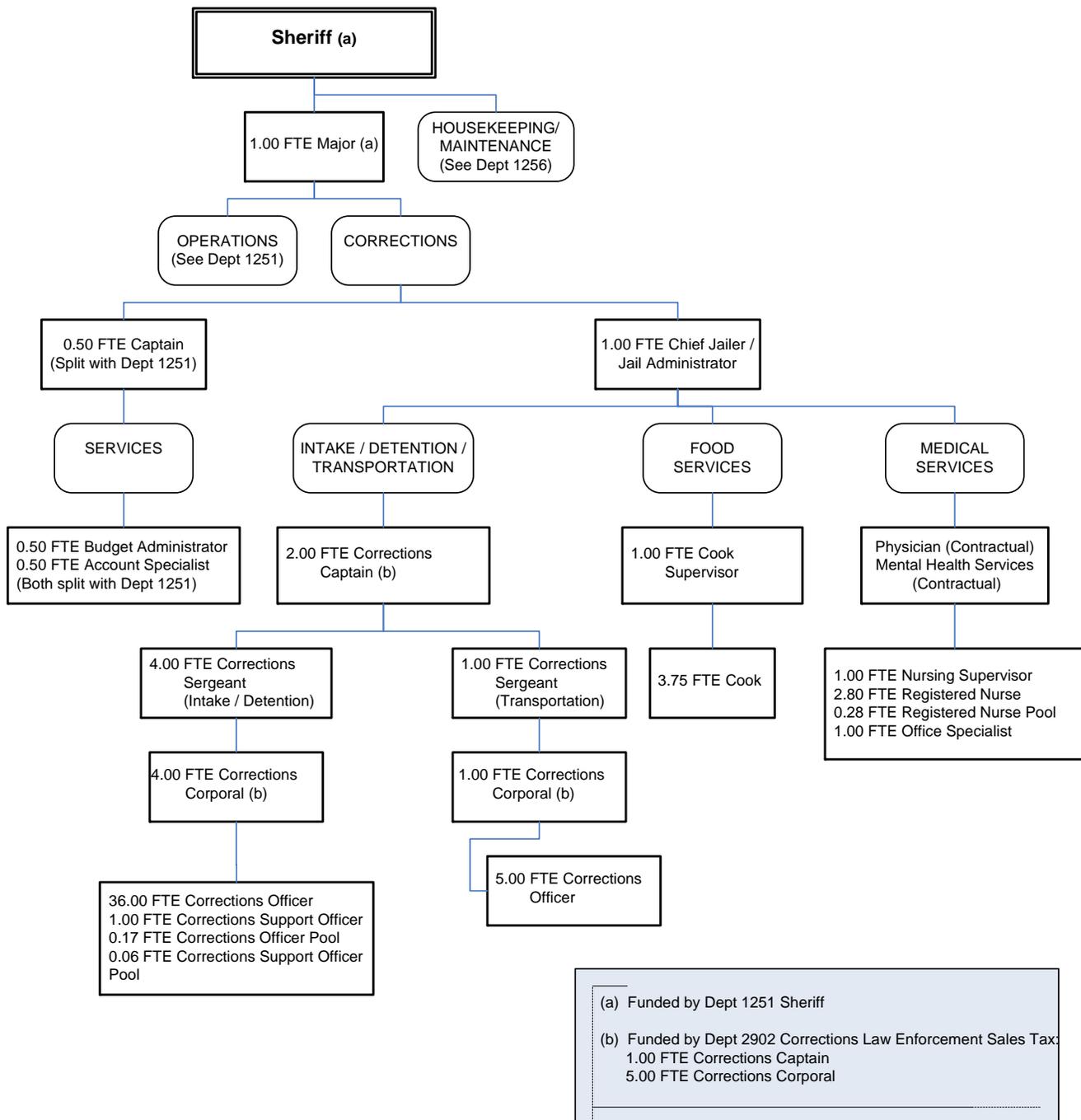
The jail is designed to hold a maximum of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services. A Work Release Program is provided through a contract with Reality House, Inc., and additional appropriations are included to allow for housing inmates in other facilities, as needed, during the year.

Budget Highlights

There are no significant changes to the budget.

Corrections

Organizational Chart



Corrections

Annual Budget

1255 CORRECTIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	4,800	10,000	4,000	4,000	0	4,000	60-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,232	1,442	2,675	1,440	0	1,440	0
3467	STATE REIMB-EXTRADITION	25,136	25,000	10,000	10,000	0	10,000	60-
3468	STATE REIMB-TRANSPORTING	35,293	30,000	30,000	30,000	0	30,000	0
3472	PRIS HOUS-COUNTY&OTHRGOVT	490	250	600	600	0	600	140
3476	STATE REIMB-PRISONER BD.	637,767	700,000	650,000	700,000	0	700,000	0
3494	PRISONER HOUSING-US MARSHALS	392	750	100	750	0	750	0
3495	PRISONER HOUSING-COLUMBIA	1,519	1,000	2,891	1,500	0	1,500	50
3496	PRISONER HOUSING-FEDERAL BOP	29,192	25,000	15,000	15,000	0	15,000	40-
	SUBTOTAL *****	735,821	793,442	715,266	763,290	0	763,290	4-
CHARGES FOR SERVICES								
3510	COPIES	276	300	50	25	0	25	91-
3518	INMATE MED FEES (RECOUPMENT)	20,194	20,000	20,000	20,000	0	20,000	0
3528	REIMB PERSONNEL/PROJECTS	35,344	70,000	70,000	71,000	0	71,000	1
3529	OVERNIGHT HOLDS	441	500	0	500	0	500	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	13,802	15,000	15,000	15,000	0	15,000	0
3550	COMMISSIONS	12,318	12,500	12,000	12,000	0	12,000	4-
3553	COMMISSIONS-PHONES	106,814	88,000	80,000	80,000	0	80,000	9-
3555	MEAL REIMBURSEMENT	33	0	0	0	0	0	0
	SUBTOTAL *****	189,222	206,300	197,050	198,525	0	198,525	4-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	35,639	0	0	0	0
3830	SALES	79,876	80,000	80,000	80,000	0	80,000	0
3835	SALE OF COUNTY FIXED ASSET	3,984	3,500	3,500	0	3,500	3,500	0
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	240	0	0	0	0
3885	TRAVEL/TRAINING EXPENSE REIMB	40	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	6,242	9,000	6,250	6,250	0	6,250	30-
	SUBTOTAL *****	90,142	92,500	125,629	86,250	3,500	89,750	3-
	TOTAL REVENUES *****	1,015,185	1,092,242	1,037,945	1,048,065	3,500	1,051,565	4-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,779,519	1,983,438	1,688,518	2,343,431	0	2,085,443	5
10110	OVERTIME	175,766	199,845	210,320	219,499	0	192,503	3-
10115	SHIFT DIFFERENTIAL	24,078	27,152	22,138	27,152	18,658	45,810	68
10120	HOLIDAY WORKED	42,268	35,803	42,903	49,962	0	43,459	21
10200	FICA	149,535	171,837	147,069	201,963	1,428	180,982	5
10300	HEALTH INSURANCE	269,563	282,625	282,625	301,713	0	301,713	6
10325	DISABILITY INSURANCE	4,475	5,119	4,751	6,732	0	5,384	5
10350	LIFE INSURANCE	2,557	2,796	2,796	2,843	0	2,843	1
10375	DENTAL INSURANCE	20,202	28,203	28,203	30,250	0	30,250	7
10400	WORKERS COMP	57,925	65,845	60,189	76,030	650	66,232	0
10500	401(A) MATCH PLAN	11,085	20,884	10,788	31,460	0	31,460	50
10510	CERF-EMPLOYER PD CONTRIBUTION	1,895	2,028	1,569	0	0	1,600	21-
10600	UNEMPLOYMENT BENEFITS	7,545	3,495	3,292	0	0	0	100-
	SUBTOTAL *****	2,546,413	2,829,070	2,505,161	3,291,035	20,736	2,987,679	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	379	500	500	500	0	500	0
23000	OFFICE SUPPLIES	7,181	6,500	6,500	6,500	0	6,500	0
23001	PRINTING	0	1,575	1,698	0	0	0	100-
23016	MAGNETIC MEDIA	0	50	500	500	0	500	900
23025	RESIDENT SUPPLIES	25,506	24,300	25,000	25,000	0	25,000	2
23026	INTAKE/INDIGENT SUPPLIES	7,983	6,000	8,000	6,000	0	6,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	6,319	10,000	7,000	10,000	0	10,000	0
23030	KITCHEN SUPPLIES	17,387	17,000	15,000	17,000	0	17,000	0
23035	MAINTENANCE SUPPLIES	14,480	15,000	15,000	15,000	0	15,000	0
23050	OTHER SUPPLIES	79,892	80,000	80,000	80,000	0	80,000	0
23200	AMMUNITION	3,520	3,665	3,665	3,665	0	3,665	0
23201	AMMUNITION (LESS-LETHAL)	8,488	10,278	10,278	10,278	0	10,278	0
23300	UNIFORMS	13,945	20,811	15,000	20,811	0	20,811	0
23305	UNIFORM MAINTENANCE	3,495	3,000	3,500	3,000	0	3,000	0
23400	FOOD	207,469	210,000	210,000	210,000	0	210,000	0
23501	PRESCRIPTION DRUGS	159,774	90,000	103,500	105,000	0	105,000	16
23502	NON-PRES. MED. SUPPLIES	10,200	9,750	9,750	9,750	0	9,750	0
23800	MEDICAL EQUIPMENT	843	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	7,589	15,940	13,180	13,180	0	13,180	17-
23860	VEHICLE EQUIPMENT <\$1000	0	699	0	0	0	0	100-
	SUBTOTAL *****	574,450	526,568	529,571	537,684	0	537,684	2

Corrections

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	246	534	334	534	0	534	0
37200	SEMINARS/CONFEREN/MEETING	3,376	3,330	2,000	2,500	0	2,500	24-
37210	TRAINING/SCHOOLS	1,902	890	890	3,525	8,000	3,525	296
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,000	850	95	0	0	0	100-
37230	MEALS & LODGING-TRAINING	3,579	4,895	3,000	3,940	0	3,940	19-
37235	MEALS & LODGING - OTHER	63	0	0	0	0	0	0
SUBTOTAL *****		10,166	10,499	6,319	10,499	8,000	10,499	0
UTILITIES								
48000	TELEPHONES	4,283	6,312	4,596	6,312	0	6,312	0
48050	CELLULAR TELEPHONES	4,102	5,592	4,700	5,592	0	5,592	0
48100	NATURAL GAS	26,240	35,000	30,000	35,000	0	35,000	0
48200	ELECTRICITY	98,429	109,000	95,000	109,000	0	109,000	0
48300	WATER	14,982	25,000	15,000	20,000	0	20,000	20-
48400	SOLID WASTE	3,285	3,288	3,285	3,288	0	3,288	0
48500	STORM WATER UTILITY	502	504	504	504	0	504	0
48600	SEWER USE	14,042	15,792	14,400	15,792	0	15,792	0
SUBTOTAL *****		165,865	200,488	167,485	195,488	0	195,488	2-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	26,495	32,000	29,250	32,000	0	32,000	0
59010	FUEL SURCHARGE - REIMB TO R&B	797	915	915	915	0	915	0
59025	MOTOR VEHICLE TITLE EXP	0	50	11	0	15	15	70-
59030	MOTOR VEHICLE LICENSING EXP	37	74	217	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	7,893	9,000	6,000	9,000	0	9,000	0
59105	TIRES	545	3,000	3,000	3,000	0	3,000	0
59110	MECHANICS CHARGE - REIMB R&B	2,846	3,200	3,000	3,200	0	3,200	0
SUBTOTAL *****		38,613	48,239	42,393	48,115	15	48,130	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,725	4,320	2,800	825	0	825	80-
60200	EQUIP REPAIRS/MAINTENANCE	451	2,000	500	2,000	0	2,000	0
60250	EQUIPMENT INSTALLATION CHARGES	453	1,500	1,023	0	1,500	1,500	0
SUBTOTAL *****		3,629	7,820	4,323	2,825	1,500	4,325	45-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	150	0	150	0	150	0
71100	OUTSIDE SERVICES	40,570	120,000	120,000	120,000	0	120,000	0
71101	PROFESSIONAL SERVICES	0	0	0	4,500	0	4,500	0
71500	BUILDING USE/RENT CHARGE	53,859	53,859	53,859	53,859	0	53,859	0
71526	DISPOSAL SERVICES	1,010	600	950	1,000	0	1,000	66
SUBTOTAL *****		95,439	174,609	174,809	179,509	0	179,509	3
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	200	200	325	400	0	400	100
85600	EXTRADITION EXPENSE	18,582	25,000	15,500	25,000	0	25,000	0
85605	PRISONER TRANSPORT-INSTAT	500	1,000	800	1,000	0	1,000	0
85610	HOSPITAL COSTS	64,874	60,000	52,800	60,000	0	60,000	0
85620	OTHER MEDICAL	203,317	206,494	214,144	214,144	75,857	214,144	3
86300	TESTING	10,784	9,000	9,300	16,325	0	16,325	81
SUBTOTAL *****		298,257	301,694	292,869	316,869	75,857	316,869	5
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	1,216	21,580	21,580	0	1,550	1,550	92-
92400	REPLCMENT AUTO/TRUCKS	0	26,000	25,986	0	27,000	27,000	3
SUBTOTAL *****		1,216	47,580	47,566	0	28,550	28,550	40-
TOTAL EXPENDITURES *****		3,734,048	4,146,567	3,770,496	4,582,024	134,658	4,308,733	4

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	15,746	17,000	17,000	17,000	0	17,000	0
SUBTOTAL *****		15,746	17,000	17,000	17,000	0	17,000	0
INTEREST								
3711	INT-OVERNIGHT	55	54	68	60	0	60	11
3712	INT-LONG TERM INVEST	353	325	550	550	0	550	69
3798	INC/DEC IN FV OF INVESTMENTS	53	0	0	0	0	0	0
SUBTOTAL *****		461	379	618	610	0	610	61
TOTAL REVENUES *****		16,207	17,379	17,618	17,610	0	17,610	1

Corrections

FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	75,000	0	75,000	0	75,000	0
	SUBTOTAL *****	0	75,000	0	75,000	0	75,000	0
	TOTAL EXPENDITURES *****	0	75,000	0	75,000	0	75,000	0

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	616	721	1,338	1,338	0	1,338	85
	SUBTOTAL *****	616	721	1,338	1,338	0	1,338	86
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	5,975	3,500	3,500	0	0	0	100-
	SUBTOTAL *****	5,975	3,500	3,500	0	0	0	100-
	TOTAL REVENUES *****	6,591	4,221	4,838	1,338	0	1,338	68-
PERSONAL SERVICES								
10100	SALARIES & WAGES	487,885	501,510	501,691	265,179	0	525,945	4
10110	OVERTIME	49,081	51,123	61,608	35,167	0	62,163	21
10115	SHIFT DIFFERENTIAL	2,096	1,900	2,312	2,400	1,500	3,900	105
10120	HOLIDAY WORKED	11,338	11,673	14,601	5,377	0	11,880	1
10200	FICA	41,015	43,314	43,682	23,571	115	46,095	6
10300	HEALTH INSURANCE	28,500	28,500	28,500	29,922	0	29,922	4
10325	DISABILITY INSURANCE	1,962	2,024	2,024	769	0	2,117	4
10350	LIFE INSURANCE	274	282	282	282	0	282	0
10375	DENTAL INSURANCE	2,136	2,844	2,844	3,000	0	3,000	5
10400	WORKERS COMP	19,216	19,947	13,417	9,890	53	20,391	2
10500	401(A) MATCH PLAN	1,665	2,106	1,950	3,120	0	3,510	66
	SUBTOTAL *****	645,168	665,223	672,911	378,677	1,668	709,205	7
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	165	0	0	0	0	0	0
23300	UNIFORMS	1,756	5,670	5,000	5,788	0	5,788	2
23860	VEHICLE EQUIPMENT <\$1000	0	699	0	0	0	0	100-
	SUBTOTAL *****	1,921	6,369	5,000	5,788	0	5,788	9-
VEHICLE EXPENSE								
59025	MOTOR VEHICLE TITLE EXP	0	50	11	0	0	0	100-
	SUBTOTAL *****	0	50	11	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	160	0	1,000	0	1,000	525
60250	EQUIPMENT INSTALLATION CHARGES	0	1,500	1,037	0	0	0	100-
	SUBTOTAL *****	0	1,660	1,037	1,000	0	1,000	40-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	16,266	19,148	19,045	19,048	0	19,048	0
	SUBTOTAL *****	16,266	19,148	19,045	19,048	0	19,048	1-
OTHER								
85620	OTHER MEDICAL	7,470	7,650	7,650	7,650	0	7,650	0
	SUBTOTAL *****	7,470	7,650	7,650	7,650	0	7,650	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	26,000	25,986	0	0	0	100-
	SUBTOTAL *****	0	26,000	25,986	0	0	0	100-
	TOTAL EXPENDITURES *****	670,825	726,100	731,640	412,163	1,668	742,691	2

Corrections

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG
	ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET
CONTRACTUAL SERVICES							
71100 OUTSIDE SERVICES	0	180,000	50,000	180,000	0	180,000	0
71550 WORK RELEASE CONTRACT COSTS	9,782	20,000	10,000	15,000	0	15,000	25-
SUBTOTAL *****	9,782	200,000	60,000	195,000	0	195,000	2-
TOTAL EXPENDITURES *****	9,782	200,000	60,000	195,000	0	195,000	2-

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Sheriff Housekeeping & Maintenance

Department Number 1256

Mission

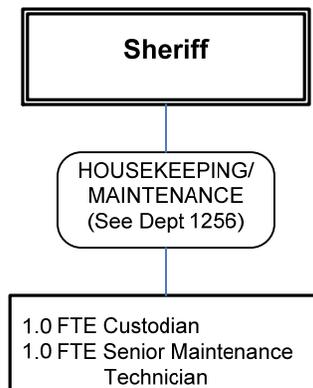
The Boone County Sheriff Housekeeping and Maintenance budget accounts for personnel and other costs needed to provide facilities maintenance and housekeeping services for Sheriff and Corrections facilities.

Budget Highlights

This budget was established in FY 2012. Previously, the costs were accounted for within the county's Facilities and Grounds internal service fund and charged-back to the Sheriff and Corrections budgets. Effective January 1, 2012, responsibility for supervising and administering the day-to-day facilities maintenance and housekeeping activities for Sheriff and Corrections facilities was transferred to the Sheriff. Accordingly, the budgetary allocations were transferred from the internal service fund to this new cost center.

The FY 2014 budget includes funding to replace an aging truck and equip it with snow and ice removal equipment. There are no other significant changes to the budget.

Organizational Chart



Sheriff Housekeeping & Maintenance

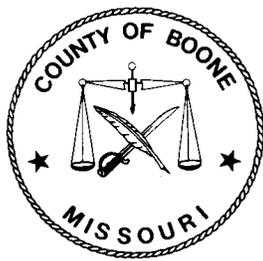
Annual Budget

1256 SHERIFF/CORR BLDG HK/MAINT

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	64,185	65,857	65,998	69,272	0	69,272	5
10110	OVERTIME	8,510	5,000	10,273	7,000	0	7,000	40
10115	SHIFT DIFFERENTIAL	867	0	783	832	520	1,352	0
10120	HOLIDAY WORKED	351	350	350	100	0	100	71-
10200	FICA	5,422	5,447	5,600	5,906	40	5,946	9
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,974	0	9,974	4
10325	DISABILITY INSURANCE	164	190	190	200	0	200	5
10350	LIFE INSURANCE	91	94	94	94	0	94	0
10375	DENTAL INSURANCE	712	948	948	1,000	0	1,000	5
10400	WORKERS COMP	2,335	2,691	2,442	2,624	20	2,644	1-
10500	401(A) MATCH PLAN	780	702	780	1,040	0	1,300	85
10800	UNIFORM ALLOWANCE	100	0	0	0	0	0	0
	SUBTOTAL *****	93,017	90,779	96,958	98,042	580	98,882	9
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	5,152	6,400	6,000	6,400	0	6,400	0
23035	MAINTENANCE SUPPLIES	12,001	1,900	11,100	13,573	485	14,058	639
23050	OTHER SUPPLIES	3,293	4,100	1,798	1,800	0	1,800	56-
23300	UNIFORMS	0	600	600	400	0	400	33-
23850	MINOR EQUIP & TOOLS (<\$1000)	3,156	2,500	3,715	2,600	1,055	3,655	46
26100	PIPE & LUMBER	59	0	0	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	275	3,100	927	3,100	0	3,100	0
26600	STRT/TRAFFIC/CONST SIGNS	0	500	0	500	0	500	0
	SUBTOTAL *****	23,936	19,100	24,140	28,373	1,540	29,913	57
UTILITIES								
48050	CELLULAR TELEPHONES	869	1,080	794	840	0	840	22-
	SUBTOTAL *****	869	1,080	794	840	0	840	22-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,759	2,135	1,650	1,672	0	1,672	21-
59010	FUEL SURCHARGE - REIMB TO R&B	59	61	45	47	0	47	22-
59025	MOTOR VEHICLE TITLE EXP	0	0	0	0	11	11	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,511	2,000	1,268	1,000	0	1,000	50-
59105	TIRES	21	100	0	100	0	100	0
59110	MECHANICS CHARGE - REIMB R&B	435	327	0	327	0	327	0
	SUBTOTAL *****	3,785	4,623	2,963	3,146	11	3,157	32-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,418	16,827	1,860	5,565	0	5,565	66-
60100	BLDG REPAIRS/MAINTENANCE	16,415	18,127	10,154	12,154	8,361	20,515	13
60125	CUSTODIAL/JANITORIAL SERV	322	500	0	500	0	500	0
60200	EQUIP REPAIRS/MAINTENANCE	14,743	22,732	21,550	33,167	1,000	34,167	50
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	3,392	3,392	0
60400	GROUNDS MAINTENANCE	1,535	9,490	9,918	9,490	-600	8,890	6-
	SUBTOTAL *****	36,433	67,676	43,482	60,876	12,153	73,029	8
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	1,512	1,360	1,512	0	1,512	0
71100	OUTSIDE SERVICES	3,887	1,400	210	2,000	0	2,000	42
71101	PROFESSIONAL SERVICES	3,000	0	0	0	0	0	0
71526	DISPOSAL SERVICES	350	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	192	0	0	0	0	0	0
71700	EQUIPMENT RENTALS	151	500	100	200	0	200	60-
	SUBTOTAL *****	7,580	3,412	1,670	3,712	0	3,712	9
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	6,000	6,000	0
91302	COMPUTER SOFTWARE	8,237	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	105,930	75,000	0	1,200	1,200	98-
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	23,980	23,980	0
	SUBTOTAL *****	8,237	105,930	75,000	0	31,180	31,180	71-
	TOTAL EXPENDITURES *****	173,857	292,600	245,007	194,989	45,464	240,713	18-

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Prosecuting Attorney – Combined Budget Summary

Description of Funding Sources

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

- General Fund
 - Prosecuting Attorney (1261)
 - Victim & Witness (1262)
 - Prosecuting Attorney Retirement (1264)
 - Child Support Enforcement (1263)

- PA Training Fund (2600)
- PA Tax Collection Fund (2610)
- PA Contingency Fund (2620)
- PA Bad Check Collection Fund (2630)
- PA Forfeiture Fund (2640)
- PA Administrative Handling Cost Fund (2650)
- Law Enforcement Services Fund (2903)

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

- Prosecuting Attorney- General Operations (1261, 1262, 1264, 2600, 2620, 2640, 2650, 2903, 2971)
- Child Support Enforcement (1263)
- PA Tax Collection (2610)
- PA Bad Check Collection (2630)

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

Prosecuting Attorney Summary

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Prosecuting Attorney Operations								
100	1261	Prosecuting Attorney	\$ 1,599,928	\$ 1,693,439	\$ 1,547,740	\$ 214,628	\$ 9,620	\$ 1,771,988
100	1262	Victim Witness	184,675	193,768	188,110	21,876	1,600	211,586
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	4,897	4,937	-	5,385	-	5,385
261	2610	PA Tax Collection	84,854	97,470	88,133	3,658	-	91,791
262	2620	PA Contingency	11,920	11,500	-	20,000	-	20,000
263	2630	PA Bad Check Collections	39,932	16,665	13,015	1,585	-	14,600
264	2640	PA Forfeiture Money	-	-	-	3,075	-	3,075
265	2650	PA Admin Handling Cost	-	-	-	17,500	-	17,500
290	2903	PA-Law Enf Sales Tax	292,675	304,305	300,585	5,992	-	306,577
		Subtotal	<u>2,226,633</u>	<u>2,329,836</u>	<u>2,137,583</u>	<u>301,451</u>	<u>11,220</u>	<u>2,450,254</u>
Child Support Enforcement								
100	1263	IV-D Child Support	357,920	223,945	181,742	45,542	-	227,284
		Subtotal	<u>357,920</u>	<u>223,945</u>	<u>181,742</u>	<u>45,542</u>	<u>-</u>	<u>227,284</u>
		Total	<u>\$ 2,584,553</u>	<u>\$ 2,553,781</u>	<u>\$ 2,319,325</u>	<u>\$ 346,993</u>	<u>\$ 11,220</u>	<u>\$ 2,677,538</u>

Prosecuting Attorney Summary

Personnel Summary

Position Title	Departmental Funding Source										
			Full-time Equivalent Positions							2014	Change
	2012	2013	Dept. 1261	Dept. 1262	Dept. 1263	Dept. 2610	Dept. 2630	Dept. 2903	Total		
Prosecuting Attorney											
Operations:											
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	-	-	-	1.00	-	
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	-	-	-	1.00	-	
Assistant Prosecuting Attorney I	10.00	10.00	8.00	-	-	-	-	2.00	10.00	-	
Chief Investigator	1.00	1.00	1.00	-	-	-	-	-	1.00	-	
Investigator	3.00	3.00	1.00	-	-	-	-	2.00	3.00	-	
Office Administrator	1.00	1.00	1.00	-	-	-	-	-	1.00	-	
Witness Location Investigator	1.00	1.00	1.00	-	-	-	-	-	1.00	-	
Legal Secretary	7.00	7.00	6.00	-	-	-	-	1.00	7.00	-	
Criminal Investigations Specialist	1.00	1.00	1.00	-	-	-	-	-	1.00	-	
Office Specialist	1.00	1.00	1.00	-	-	-	-	-	1.00	-	
Crime Victim Specialist	1.00	2.00	-	2.00	-	-	-	-	2.00	-	
Victim Assistant	1.00	-	-	-	-	-	-	-	-	-	
Witness Coordinator	1.00	1.00	-	1.00	-	-	-	-	1.00	-	
Case Specialist	0.48	0.48	-	0.48	-	-	-	-	0.48	-	
Bad Check /Tax Administrator	1.00	1.00	-	-	-	0.75	0.25	-	1.00	-	
Account Specialist	2.00	2.00	1.00	-	-	1.00	-	-	2.00	-	
Restitution Assistant	-	-	1.00	-	-	-	-	-	1.00	b 1.00	
Account Specialist PT Pool	0.25	0.25	-	-	-	0.25	-	-	0.25	-	
Subtotal	33.73	33.73	24.00	3.48	-	2.00	0.25	5.00	34.73	1.00	
Child Support Enforcement:											
Assistant Prosecuting Attorney I	1.00	1.00	-	-	1.00	-	-	-	1.00	-	
Child Support Budget Administrator	1.00	1.00	-	-	1.00	-	-	-	1.00	-	
Child Support Technician	4.00	1.00	a	-	1.00	-	-	-	1.00	-	
Legal Secretary	1.00	-	a	-	-	-	-	-	-	-	
Receptionist	-	-	-	-	-	-	-	-	-	-	
Subtotal	7.00	3.00	-	-	3.00	-	-	-	3.00	-	
Total FTEs	40.73	36.73	24.00	3.48	3.00	2.00	0.25	5.00	37.73	1.00	
Overtime	\$ 28,800	\$ 29,600	\$ 20,000	\$ 1,000	\$ -	\$ 2,500	\$ 1,000	\$ 1,500	\$ 26,000	\$ (3,600)	

a) 4.0 FTEs reduced due to budget reductions

b) 1.0 FTE Restitution Assistant added

Prosecuting Attorney Operations

Department Numbers 1261, 1262, 1264, 2600, 2610, 2620, 2630, 2640, 2650, 2903, 2971

Mission

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

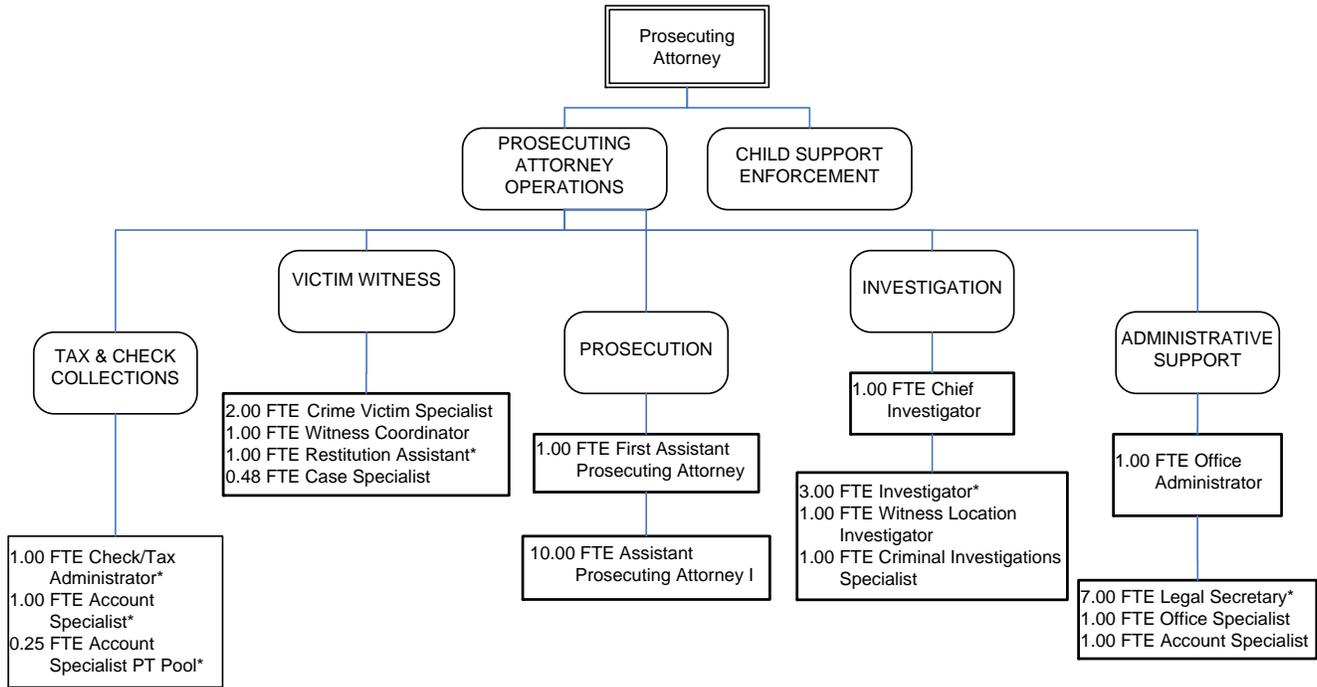
The Prosecuting Attorney is also responsible for child support enforcement within the County; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

Pursuant to legislation enacted in 2013, the Prosecuting Attorney is responsible for the collection and distribution of victim restitution. Previously, this responsibility was handled by the Circuit Clerk. The enabling legislation authorizes the collection of a fee to cover administrative costs. Fee revenue is deposited into a new special revenue fund, the PA Administrative Handling Cost Fund. The FY 2014 budget includes funding for a new full-time benefitted position to provide administrative support for victim restitution activities. The additional position is accounted for within the General Fund (department 1261) with reimbursement to be received from the PA Administrative Handling Cost Fund to partially off-set the increased costs.

Prosecuting Attorney Operations

Organizational Chart



*Funded by Sources other than the General Fund:

- Prosecuting Attorney Law Enforcement Sales Tax (dept 2903)
 - 2.00 FTE Investigator
 - 1.00 FTE Legal Secretary
 - 2.00 FTE Assistant Prosecuting Attorney 1
- Prosecuting Attorney Tax Collection (Dept 2610)
 - 0.75 FTE Bad Check/Tax Administrator
 - 1.00 FTE Account Specialist
 - 0.25 FTE Account Specialist PT Pool
- Prosecuting Attorney Bad Check Collections (Dept 2630)
 - 0.25 FTE Bad Check/Tax Administrator
- Administrative Handling Cost (Dept 2650)
 - 1.00 FTE Restitution Assistant

Prosecuting Attorney Operations

Performance Measures

Performance Measure	2012	2013	2014
	Actual	Estimated	Projected
Number of Felonies Filed	1,603	1,781	1,800
Number of Misdemeanors Filed	3,058	4,144	4,200
Number of Traffic Cases Filed	3,137	2,575	2,500
Total Number of Cases Filed	7,798	8,500	8,500

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	74,951	78,191	78,303	82,350	0	82,350	5
	SUBTOTAL *****	74,951	78,191	78,303	82,350	0	82,350	5
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	25,882	25,852	26,521	26,665	17,500	44,165	70
3560	COLLECTION FEES	90,688	90,000	116,000	100,000	0	100,000	11
3574	P.A. FEES	110,551	110,000	110,000	110,000	0	110,000	0
	SUBTOTAL *****	227,121	225,852	252,521	236,665	17,500	254,165	13
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	2,639	1,316	0	0	0	100-
	SUBTOTAL *****	0	2,639	1,316	0	0	0	100-
	TOTAL REVENUES *****	302,072	306,682	332,140	319,015	17,500	336,515	10
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,151,295	1,201,066	1,198,004	1,245,018	30,191	1,275,209	6
10110	OVERTIME	20,490	20,000	25,000	20,000	0	20,000	0
10120	HOLIDAY WORKED	286	250	400	250	0	250	0
10200	FICA	86,992	93,430	91,779	96,793	2,310	99,103	6
10300	HEALTH INSURANCE	108,062	109,250	109,250	114,701	4,987	119,688	9
10325	DISABILITY INSURANCE	3,309	3,483	3,483	3,610	88	3,698	6
10350	LIFE INSURANCE	1,045	1,081	1,081	1,081	47	1,128	4
10375	DENTAL INSURANCE	8,099	10,901	10,901	11,500	500	12,000	10
10400	WORKERS COMP	4,843	4,806	4,004	3,997	57	4,054	15-
10500	401(A) MATCH PLAN	6,060	8,082	6,060	11,960	650	12,610	56
10510	CERF-EMPLOYER PD CONTRIBUTION	245	0	0	0	0	0	0
	SUBTOTAL *****	1,390,726	1,452,349	1,449,962	1,508,910	38,830	1,547,740	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	32,744	17,679	19,400	17,061	0	17,061	3-
23000	OFFICE SUPPLIES	10,512	16,100	16,100	15,480	0	15,480	3-
23001	PRINTING	443	800	800	700	0	700	12-
23050	OTHER SUPPLIES	252	250	250	250	0	250	0
23200	AMMUNITION	0	275	275	275	0	275	0
23300	UNIFORMS	79	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	448	275	351	275	0	275	0
23855	FURNITURE/FIXTURE <\$1000	0	1,731	1,200	0	0	0	100-
	SUBTOTAL *****	44,478	37,210	38,476	34,141	0	34,141	8-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	5,145	5,670	5,475	5,545	0	5,545	2-
37200	SEMINARS/CONFEREN/MEETING	1,635	1,705	1,865	1,740	0	1,740	2
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	935	828	1,097	837	0	837	1
37230	MEALS & LODGING-TRAINING	2,740	2,945	2,945	2,808	0	2,808	4-
	SUBTOTAL *****	10,455	11,148	11,382	10,930	0	10,930	2-

Prosecuting Attorney Operations

UTILITIES								
48000	TELEPHONES	9,754	10,448	9,900	10,500	0	10,500	0
48050	CELLULAR TELEPHONES	956	996	975	972	0	972	2-
SUBTOTAL *****		10,710	11,444	10,875	11,472	0	11,472	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	6,501	8,045	6,000	6,000	0	6,000	25-
59010	FUEL SURCHARGE - REIMB TO R&B	207	220	200	200	0	200	9-
59025	MOTOR VEHICLE TITLE EXP	0	0	11	0	0	0	0
59030	MOTOR VEHICLE LICENSING EXP	56	100	99	50	0	50	50-
59100	VEHICLE REPAIRS/MAINTENANCE	790	1,000	500	1,000	0	1,000	0
59105	TIRES	14	500	500	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	622	650	400	500	0	500	23-
59200	LOCAL MILEAGE	144	750	250	500	0	500	33-
SUBTOTAL *****		8,334	11,265	7,960	8,750	0	8,750	22-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	4,198	5,884	6,600	6,043	0	6,043	2
60200	EQUIP REPAIRS/MAINTENANCE	0	300	300	300	0	300	0
SUBTOTAL *****		4,198	6,184	6,900	6,343	0	6,343	3
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	1,000	500	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	121,073	150,525	150,525	141,932	0	141,932	5-
71600	EQUIP LEASES & METER CHR	59	60	60	60	0	60	0
SUBTOTAL *****		121,132	151,585	151,085	142,992	0	142,992	6-
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	9,620	9,620	0
92300	REPLCMENT MACH & EQUIP	9,897	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	17,775	16,799	0	0	0	100-
SUBTOTAL *****		9,897	17,775	16,799	0	9,620	9,620	46-
TOTAL EXPENDITURES *****		1,599,930	1,698,960	1,693,439	1,723,538	48,450	1,771,988	4

1262 VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	68,770	69,780	71,971	78,027	0	78,027	11
SUBTOTAL *****		68,770	69,780	71,971	78,027	0	78,027	12
CHARGES FOR SERVICES								
3510	COPIES	619	0	0	0	0	0	0
SUBTOTAL *****		619	0	0	0	0	0	0
TOTAL REVENUES *****		69,389	69,780	71,971	78,027	0	78,027	12
PERSONAL SERVICES								
10100	SALARIES & WAGES	139,677	145,511	146,933	156,041	0	156,041	7
10110	OVERTIME	660	1,500	500	1,000	0	1,000	33-
10120	HOLIDAY WORKED	0	200	100	200	0	200	0
10200	FICA	10,055	11,261	10,793	12,028	0	12,028	6
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,961	0	14,961	4
10325	DISABILITY INSURANCE	316	364	364	381	0	381	4
10350	LIFE INSURANCE	133	141	141	141	0	141	0
10375	DENTAL INSURANCE	1,068	1,422	1,422	1,500	0	1,500	5
10400	WORKERS COMP	366	388	328	298	0	298	23-
10500	401(A) MATCH PLAN	750	1,053	780	1,560	0	1,560	48
SUBTOTAL *****		167,275	176,090	175,611	188,110	0	188,110	7
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	244	262	155	132	0	132	49-
23000	OFFICE SUPPLIES	2,180	1,940	2,010	2,000	0	2,000	3
23001	PRINTING	71	250	250	250	0	250	0
23050	OTHER SUPPLIES	414	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	453	750	750	750	0	750	0
SUBTOTAL *****		3,362	3,452	3,415	3,382	0	3,382	2-

Prosecuting Attorney Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	400	400	475	475	0	475	18
37200	SEMINARS/CONFEREN/MEETING	185	460	440	580	0	580	26
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	91	258	262	178	0	178	31-
37230	MEALS & LODGING-TRAINING	223	833	765	936	0	936	12
SUBTOTAL *****		899	1,951	1,942	2,169	0	2,169	11
UTILITIES								
48000	TELEPHONES	1,485	1,690	1,650	1,675	0	1,675	0
SUBTOTAL *****		1,485	1,690	1,650	1,675	0	1,675	1-
OTHER								
84010	RECEPTION/MEETINGS	148	150	150	150	0	150	0
84600	COURT COSTS	1,209	2,500	1,500	2,500	0	2,500	0
84700	WITNESS EXPENSES	7,330	7,000	5,500	7,000	0	7,000	0
84800	TRANSCRIPTS-CRIMINAL	2,967	5,000	4,000	5,000	0	5,000	0
SUBTOTAL *****		11,654	14,650	11,150	14,650	0	14,650	0
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	1,600	1,600	0
SUBTOTAL *****		0	0	0	0	1,600	1,600	0
TOTAL EXPENDITURES *****		184,675	197,833	193,768	209,986	1,600	211,586	7

1264 PA RETIREMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
86790	MO PROSECUTOR'S RETIREMEN	7,752	7,752	7,752	7,752	0	7,752	0
SUBTOTAL *****		7,752	7,752	7,752	7,752	0	7,752	0
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	0	3,294	0	0	0	0
SUBTOTAL *****		0	0	3,294	0	0	0	0
TOTAL EXPENDITURES *****		7,752	7,752	11,046	7,752	0	7,752	0

2600 PA TRAINING

260 PA TRAINING FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,975	4,000	4,000	4,000	0	4,000	0
SUBTOTAL *****		3,975	4,000	4,000	4,000	0	4,000	0
INTEREST								
3711	INT-OVERNIGHT	2	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	14	15	15	15	0	15	0
3798	INC/DEC IN FV OF INVESTMENTS	3	0	-15	0	0	0	0
SUBTOTAL *****		19	17	2	17	0	17	0
TOTAL REVENUES *****		3,994	4,017	4,002	4,017	0	4,017	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	1,879	1,410	1,859	1,740	0	1,740	23
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	638	828	463	837	0	837	1
37230	MEALS & LODGING-TRAINING	2,380	2,700	2,615	2,808	0	2,808	4
SUBTOTAL *****		4,897	4,938	4,937	5,385	0	5,385	9
TOTAL EXPENDITURES *****		4,897	4,938	4,937	5,385	0	5,385	9

Prosecuting Attorney Operations

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	19,999	18,050	11,920	11,501	0	11,501	36-
	SUBTOTAL *****	19,999	18,050	11,920	11,501	0	11,501	36-
	TOTAL REVENUES *****	19,999	18,050	11,920	11,501	0	11,501	36-
CONTRACTUAL SERVICES								
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
OTHER								
84600	COURT COSTS	1,080	2,000	1,000	2,000	0	2,000	0
84700	WITNESS EXPENSES	5,088	7,500	3,000	7,500	0	7,500	0
84800	TRANSCRIPTS-CRIMINAL	5,753	9,500	7,500	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	11,921	19,500	11,500	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	11,921	20,000	11,500	20,000	0	20,000	0

2630 PA BAD CHECK COLLECTIONS

263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	37,729	39,500	30,000	30,000	0	30,000	24-
	SUBTOTAL *****	37,729	39,500	30,000	30,000	0	30,000	24-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	28	25	25	25	0	25	0
	SUBTOTAL *****	28	25	25	25	0	25	0
	TOTAL REVENUES *****	37,757	39,525	30,025	30,025	0	30,025	24-
PERSONAL SERVICES								
10100	SALARIES & WAGES	30,774	12,113	11,732	9,612	0	9,612	20-
10110	OVERTIME	917	1,000	1,000	1,000	0	1,000	0
10200	FICA	2,395	1,003	956	811	0	811	19-
10300	HEALTH INSURANCE	3,562	1,187	1,187	1,246	0	1,246	4
10325	DISABILITY INSURANCE	91	34	34	27	0	27	20-
10350	LIFE INSURANCE	34	11	11	11	0	11	0
10375	DENTAL INSURANCE	267	119	119	125	0	125	5
10400	WORKERS COMP	95	32	25	20	0	20	37-
10500	401(A) MATCH PLAN	98	78	101	130	0	163	108
	SUBTOTAL *****	38,233	15,577	15,165	12,982	0	13,015	16-
MATERIALS & SUPPLIES								
22000	POSTAGE	681	710	600	650	0	650	8-
23000	OFFICE SUPPLIES	378	500	500	500	0	500	0
23001	PRINTING	203	300	300	330	0	330	10
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	50	50	50	0	50	0
	SUBTOTAL *****	1,262	1,610	1,500	1,580	0	1,580	2-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	438	0	0	0	0	0	0
	SUBTOTAL *****	438	0	0	0	0	0	0
OTHER								
86896	DEPOSIT SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	0	5	0	5	0	5	0
	TOTAL EXPENDITURES *****	39,933	17,192	16,665	14,567	0	14,600	15-

Prosecuting Attorney Operations

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	3	3	3	3	0	3	0
3712	INT-LONG TERM INVEST	18	21	27	25	0	25	19
3798	INC/DEC IN FV OF INVESTMENTS	3	0	-60	0	0	0	0
	SUBTOTAL *****	24	24	-30	28	0	28	17
	TOTAL REVENUES *****	24	24	-30	28	0	28	17
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	575	0	575	0	575	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	750	0	750	0	750	0
37230	MEALS & LODGING-TRAINING	0	750	0	750	0	750	0
	SUBTOTAL *****	0	2,075	0	2,075	0	2,075	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	TOTAL EXPENDITURES *****	0	3,075	0	3,075	0	3,075	0

2650 PA ADMIN HANDLING COST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	0	0	2,300	17,500	0	17,500	0
	SUBTOTAL *****	0	0	2,300	17,500	0	17,500	0
	TOTAL REVENUES *****	0	0	2,300	17,500	0	17,500	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	17,500	0	17,500	0
	SUBTOTAL *****	0	0	0	17,500	0	17,500	0
	TOTAL EXPENDITURES *****	0	0	0	17,500	0	17,500	0

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	236,307	246,611	248,517	247,594	0	247,594	0
10110	OVERTIME	3,027	4,200	1,200	1,500	0	1,500	64-
10120	HOLIDAY WORKED	109	0	61	0	0	0	0
10200	FICA	18,123	19,187	18,338	19,055	0	19,055	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	24,935	0	24,935	4
10325	DISABILITY INSURANCE	680	715	715	718	0	718	0
10350	LIFE INSURANCE	228	235	235	235	0	235	0
10375	DENTAL INSURANCE	1,780	2,370	2,370	2,500	0	2,500	5
10400	WORKERS COMP	659	652	519	473	0	473	27-
10500	401(A) MATCH PLAN	1,395	1,755	1,935	2,600	0	3,575	103
10510	CERF-EMPLOYER PD CONTRIBUTION	1,391	1,560	1,328	0	0	0	100-
	SUBTOTAL *****	287,449	301,035	298,968	299,610	0	300,585	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	999	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	999	1,000	1,000	1,000	0	1,000	0

Prosecuting Attorney Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,180	1,180	905	1,180	0	1,180	0
37200	SEMINARS/CONFEREN/MEETING	460	460	405	580	0	580	26
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	177	352	346	352	0	352	0
37230	MEALS & LODGING-TRAINING	516	900	781	936	0	936	4
	SUBTOTAL *****	<u>2,333</u>	<u>2,892</u>	<u>2,437</u>	<u>3,048</u>	<u>0</u>	<u>3,048</u>	<u>5</u>
UTILITIES								
48000	TELEPHONES	1,895	1,980	1,900	1,920	0	1,920	3-
	SUBTOTAL *****	<u>1,895</u>	<u>1,980</u>	<u>1,900</u>	<u>1,920</u>	<u>0</u>	<u>1,920</u>	<u>3-</u>
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	24	0	24	0
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>0</u>	<u>24</u>	<u>0</u>	<u>24</u>	<u>0</u>
	TOTAL EXPENDITURES *****	292,676	306,907	304,305	305,602	0	306,577	0

Decimal values have been truncated.

Child Support Enforcement

Department Number 1263

Mission

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

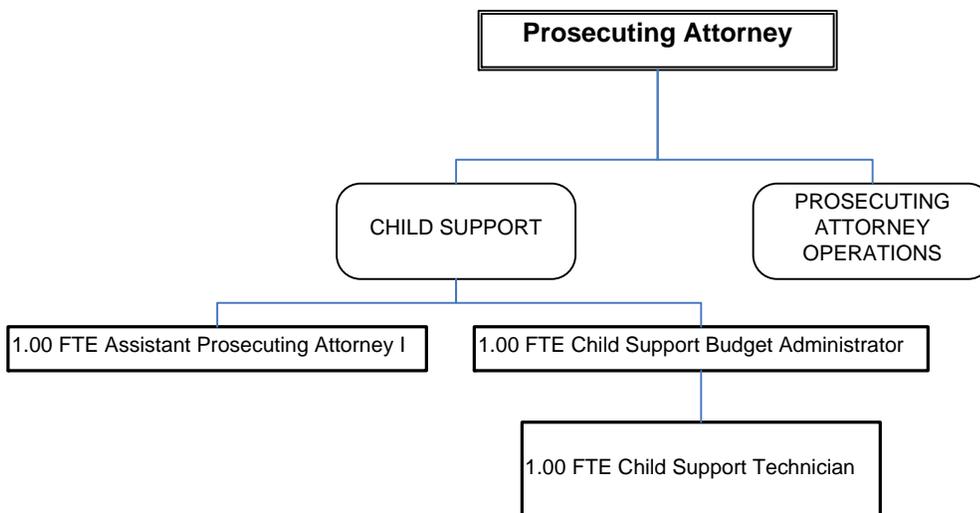
Budget Highlights

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

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

There are no significant changes to the budget.

Organizational Chart



Child Support Enforcement

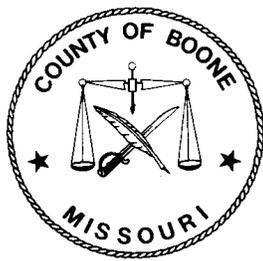
Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	375,209	226,000	200,000	226,000	0	226,000	0
	SUBTOTAL *****	375,209	226,000	200,000	226,000	0	226,000	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	59	0	0	0	0	0	0
	SUBTOTAL *****	59	0	0	0	0	0	0
	TOTAL REVENUES *****	375,268	226,000	200,000	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	259,408	144,783	144,668	151,282	0	151,282	4
10110	OVERTIME	19	0	35	0	0	0	0
10200	FICA	17,513	11,075	10,175	11,573	0	11,573	4
10300	HEALTH INSURANCE	33,250	14,250	14,250	14,961	0	14,961	4
10325	DISABILITY INSURANCE	740	419	419	438	0	438	4
10350	LIFE INSURANCE	315	141	141	141	0	141	0
10375	DENTAL INSURANCE	2,492	1,422	1,422	1,500	0	1,500	5
10400	WORKERS COMP	710	376	317	287	0	287	23-
10500	401(A) MATCH PLAN	1,560	1,053	780	1,560	0	1,560	48
10600	UNEMPLOYMENT BENEFITS	2,230	10,754	10,754	0	0	0	100-
	SUBTOTAL *****	318,237	184,273	182,961	181,742	0	181,742	1-
MATERIALS & SUPPLIES								
22000	POSTAGE	728	900	700	650	0	650	27-
22500	SUBSCRIPTIONS/PUBLICATIONS	1,152	600	1,982	1,584	0	1,584	164
23000	OFFICE SUPPLIES	2,084	3,288	3,288	2,850	0	2,850	13-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	300	300	0	0	0	100-
	SUBTOTAL *****	3,964	5,088	6,270	5,084	0	5,084	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	330	975	430	610	0	610	37-
37200	SEMINARS/CONFEREN/MEETING	1,035	520	675	500	0	500	3-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	84	345	405	459	0	459	33
37230	MEALS & LODGING-TRAINING	219	909	909	1,047	0	1,047	15
	SUBTOTAL *****	1,668	2,749	2,419	2,616	0	2,616	5-
UTILITIES								
48000	TELEPHONES	3,711	2,700	2,700	2,580	0	2,580	4-
48002	DATA COMMUNICATIONS	1,132	1,040	240	240	0	240	76-
48100	NATURAL GAS	676	2,200	2,200	2,340	0	2,340	6
48200	ELECTRICITY	4,381	4,487	4,487	4,546	0	4,546	1
48300	WATER	288	240	200	240	0	240	0
48400	SOLID WASTE	616	600	666	666	0	666	11
48500	STORM WATER UTILITY	48	48	48	48	0	48	0
48600	SEWER USE	409	360	360	360	0	360	0
	SUBTOTAL *****	11,261	11,675	10,901	11,020	0	11,020	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,263	1,350	525	525	0	525	61-
60125	CUSTODIAL/JANITORIAL SERV	6,000	2,120	500	6,000	0	6,000	183
60200	EQUIP REPAIRS/MAINTENANCE	0	200	200	0	0	0	100-
	SUBTOTAL *****	7,263	3,670	1,225	6,525	0	6,525	78
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	904	2,070	2,070	360	1,200	1,560	24-
71000	INSURANCE AND BONDS	45	50	50	0	0	0	100-
71100	OUTSIDE SERVICES	1,369	3,409	5,289	1,500	0	1,500	56-
71500	BUILDING USE/RENT CHARGE	13,208	12,760	12,760	17,237	0	17,237	35
	SUBTOTAL *****	15,526	18,289	20,169	19,097	1,200	20,297	11
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	4,560	0	0	0	0	100-
	SUBTOTAL *****	0	4,560	0	0	0	0	100-
	TOTAL EXPENDITURES *****	357,919	230,304	223,945	226,084	1,200	227,284	1-

Decimal values have been truncated.



911/Joint Communications – Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax to be used for 911 and Emergency Management facilities, equipment and operations. The tax became effective October 1, 2013. The revenues will be used to construct and equip a new facility, expand existing operations, and transfer administrative control for these functions from the City of Columbia to Boone County. Transition of operations to Boone County will occur in several phases: financial responsibility is transferred to the County effective January 1, 2014; transfer of city employees to the County will be effective January 1, 2015; and relocation of operations to the new facility will occur upon completion of the new facility, which is expected to occur in 2016.

The 911/Joint Communications office provides call-taking and dispatch services for Boone County. Effective January 1, 2014, these services are funded by the revenues of the new voter approved sales tax. Previously, these services were funded through an intergovernmental agreement with the City of Columbia; the County's portion of operating costs were paid from appropriations within the General Fund (department 1287) and supplemented by revenues received from a 2% land-line tariff tax (department 2020). As a result of the new permanent sales tax, the land-line tariff tax was eliminated January 1, 2014.

The funding sources include the following:

- 911/Emergency Management Sales Tax Fund (2701)
- Residual assets of the E-911 Emergency Telephone Fund (2020).

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

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1287	Emergency Services & Dispatch	\$643,446	\$ 480,000	\$ -	\$ -	\$ -	\$ -
202	2020	E-911 Emergency Telephone	151,905	217,699	-	-	-	-
270	2701	911/Joint Communications Operations	-	74,348	473,064	2,886,778	-	3,359,842
Total			\$795,351	\$ 772,047	\$ 473,064	\$ 2,886,778	\$ -	\$3,359,842

911/Joint Communications – Combined Budget Summary

Personnel Summary

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
911 Personnel Funded by Boone County:				
Emergency Telecommunicator	-	9.00	9.00 a	-
Training/QA Coordinator	-	1.00	1.00	-
Subtotal for County	-	10.00	10.00	-
911 Personnel Funded by City and Reimbursed by County:				
Director	1.00	-	- b	-
Manager	2.00 c	2.00	2.00 b	-
Supervisor	4.00	4.00	4.00	-
System Support Analyst	2.00 c	2.00	2.00	-
Emergency Telecommunicator	25.00 c	21.00	21.00 a	-
Senior Administrative Support Assistant	1.00 c	1.00	1.00	-
Administrative Support Assistant	0.75	0.75	0.75	-
Subtotal for City	35.75	30.75	30.75	-
Total FTEs	35.75	40.75	40.75	-
Overtime (County-paid)	\$ -	\$ -	\$ 10,000	\$ 10,000
Holiday (County-paid)	\$ -	\$ -	\$ 5,000	\$ 5,000

a: As budgeted City positions become vacant, such positions will be eliminated by the City and corresponding positions will be established by the County. This will reduce the number of employee positions to be transferred from the City to the County effective 01/01/2015. As of 12/31/2013, four (4) Emergency Telecommunicator positions had been transferred to the County in this manner. This accounts for the reduction from 25 FTEs to 21 FTEs for City positions as well as 4 of the 9 FTEs established by the County. As additional positions become vacant during FY 2014, they will be transferred to the County in a similar manner.

b: The City eliminated the position of Director mid-year 2012. Since then, the Administrative Services Manager has served as the acting Director.

c: Prior to 2013, 911 personnel were also responsible for Emergency Management activities. The City budget included a total 1.4 FTE allocated to Emergency Management services that are included in the FTE counts above

911/Joint Communications

Department Numbers 1287, 2020, 2701

Mission

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

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

Budget Highlights

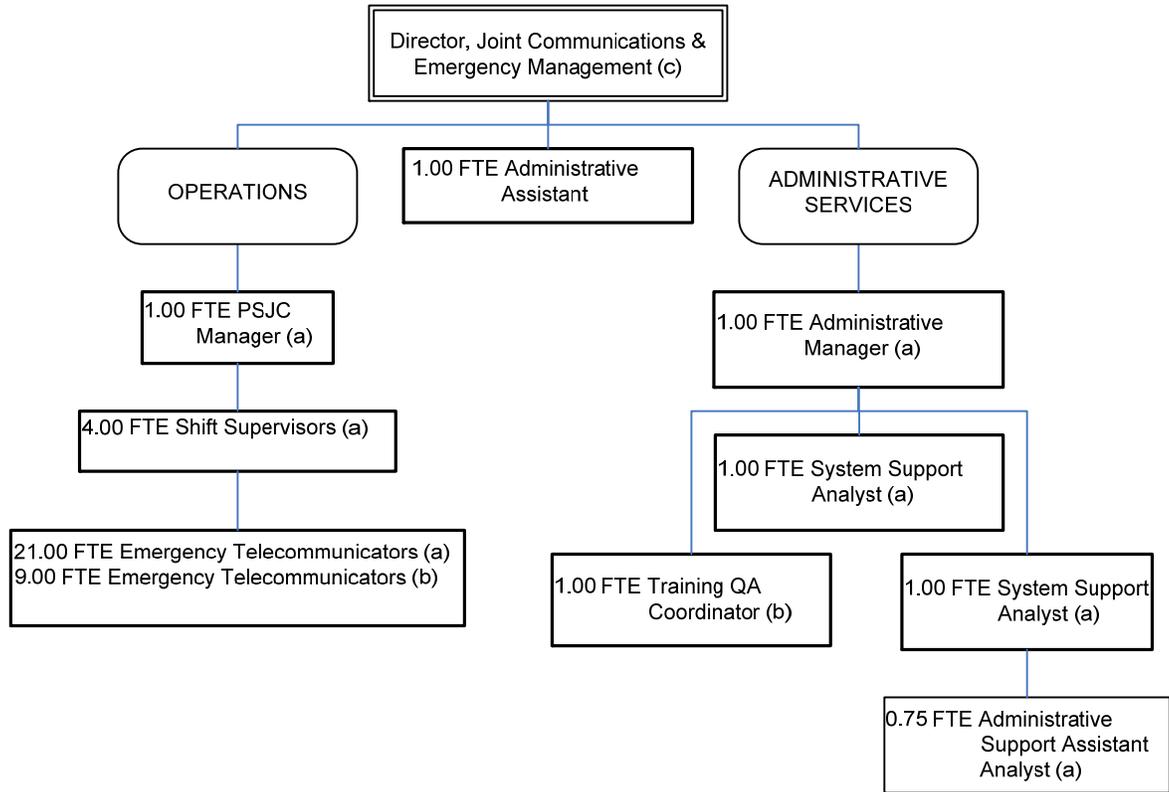
Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of 911 operations from the City of Columbia to Boone County will occur in phases over the next few years. The FY 2014 budget reflects the first phase, which encompasses transition of funding from the various user agencies to the new sales tax combined with an increase in staffing levels. As such, the budget provides for 100% reimbursement to the City of Columbia for 911 operating costs. The budget also includes funding to increase staffing and improve services. During the second phase of the transition, City employees will become County employees effective January 1, 2015; however, the operations will continue to be housed in the existing city-owned facility and the County will reimburse the City for 100% of the non-personnel operating costs. The final phase will entail relocating operations to the newly constructed facility, which is expected to be completed in 2016. When this occurs, transfer of operations from the City of Columbia to Boone County will be completed and no further reimbursements will be made to the City of Columbia.

FY 2014 budget reflects salary and benefit costs for 10 county-paid employee positions. The County established 6 FTE positions during FY 2013 in order to increase the overall staffing level: 5 FTE Telecommunicators needed to staff one additional call-taker position on a 24/7 basis and 1 FTE Training/Quality Assurance Coordinator. An additional 4 FTE positions were established by the County during FY 2013 as a result of turnover in City-funded positions: as existing City positions become vacant, the position is filled with a County employee rather than a City employee, thereby reducing the number of City employees to be transferred to the County in 2015. The County expects to establish additional county-paid positions during FY 2014 as turnover occurs. The increase in personnel costs to the County will be off-set by a reduction in reimbursement to the City of Columbia.

911/Joint Communications

The County Commission eliminated the 2% land-line tax levy effective January 1, 2014. Residual cash in Department 2020 will be used for E-911 purposes until the funds are exhausted.

Organizational Chart



(a) FTEs funded by City of Columbia and reimbursed by the County; these positions will be transferred to Boone County 1/1/15:	30.75
(b) FTEs funded by Boone County:	<u>10.00</u>
Total FTEs	40.75
(c) The Administrative Services Manager is also the Acting Director.	

911/Joint Communications

Annual Budget

2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3120	EMERGENCY TELEPHONE TAX	261,261	255,000	232,000	0	0	0	100-
	SUBTOTAL *****	261,261	255,000	232,000	0	0	0	100-
INTEREST								
3711	INT-OVERNIGHT	526	180	0	0	0	0	100-
3712	INT-LONG TERM INVEST	3,343	1,200	0	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	491	0	0	0	0	0	0
	SUBTOTAL *****	4,360	1,380	0	0	0	0	100-
	TOTAL REVENUES *****	265,621	256,380	232,000	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	9,656	0	0	0	0
	SUBTOTAL *****	0	0	9,656	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	116,198	125,195	125,195	0	0	0	100-
71110	CONTRACT LABOR	31,625	32,393	32,393	0	0	0	100-
	SUBTOTAL *****	147,823	157,588	157,588	0	0	0	100-
OTHER								
86910	PY ENCUMBRANCES NOT USED	0	0	-29,628	0	0	0	0
	SUBTOTAL *****	0	0	-29,628	0	0	0	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	3,242	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	840	0	10,718	0	0	0	0
92301	REPLC COMPUTER HDWR	0	109	109	0	0	0	100-
	SUBTOTAL *****	4,082	109	10,827	0	0	0	100-
	TOTAL EXPENDITURES *****	151,905	157,697	148,443	0	0	0	100-

2701 911/JOINT COMM OPERATIONS

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	87,900	56,800	359,665	0	359,665	309
10110	OVERTIME	0	0	500	10,000	0	10,000	0
10115	SHIFT DIFFERENTIAL	0	1,056	500	6,760	0	6,760	540
10120	HOLIDAY WORKED	0	0	500	5,000	0	5,000	0
10200	FICA	0	6,720	4,300	29,179	0	29,179	334
10300	HEALTH INSURANCE	0	11,880	9,500	49,870	0	49,870	319
10325	DISABILITY INSURANCE	0	260	170	1,043	0	1,043	301
10350	LIFE INSURANCE	0	120	95	470	0	470	291
10375	DENTAL INSURANCE	0	1,190	948	5,000	0	5,000	320
10400	WORKERS COMP	0	210	210	877	0	877	317
10500	401(A) MATCH PLAN	0	980	825	5,200	0	5,200	430
	SUBTOTAL *****	0	110,316	74,348	473,064	0	473,064	329
MATERIALS & SUPPLIES								
23850	MINOR EQUIP & TOOLS (<\$1000)	0	325	0	0	0	0	100-
	SUBTOTAL *****	0	325	0	0	0	0	100-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	5,590	0	0	0	0	100-
	SUBTOTAL *****	0	5,590	0	0	0	0	100-

911/Joint Communications

CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	2,886,778	0	2,886,778	0
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,886,778</u>	<u>0</u>	<u>2,886,778</u>	<u>0</u>
	TOTAL EXPENDITURES *****	0	116,231	74,348	3,359,842	0	3,359,842	**

Decimal values have been truncated.

1287 EMERGENCY SERVICES & DISPATCH

100 GENERAL FUND								
<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2012 ACTUAL</u>	<u>2013 BUDGET + REVISIONS</u>	<u>2013 PROJECTED</u>	<u>2014 CORE REQUEST</u>	<u>2014 SUPPLEMENTAL REQUEST</u>	<u>2014 ADOPTED BUDGET</u>	<u>%CHG FROM FY BUD</u>
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	643,446	522,318	480,000	0	0	0	100-
	SUBTOTAL *****	<u>643,446</u>	<u>522,318</u>	<u>480,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100-</u>
	TOTAL EXPENDITURES *****	643,446	522,318	480,000	0	0	0	100-

Emergency Management – Combined Budget Summary

Description of Funding Sources

In April, 2013, voters approved a permanent three-eighths cent sales tax to be used for 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013. The revenues will be used to construct a new facility, expand the existing operations, and transfer administrative control for these functions from the City of Columbia to Boone County. Transition of Emergency Management operations to Boone County will occur in several phases: administrative control for Emergency Management was temporarily transferred from the City of Columbia to the Boone County Fire Protection District (BCFPD) in 2013; financial responsibility was transferred to the County effective January 1, 2014; and transfer of administrative control from the BCFPD to Boone County is expected to occur in conjunction with relocation of operations to the new facility in 2016.

The Office of Emergency Management provides emergency management planning and response services for Boone County. Effective in FY 2014, these services are funded by the revenues of the new voter approved sales tax. Previously, these services were funded through an intergovernmental agreement with the City of Columbia with funding for the County's portion of operating costs accounted within the General Fund (department 1287). Additional funding is also provided through grants and other awards received from the state.

The funding sources include the following:

- 911/Emergency Management Sales Tax Fund (2702)
- Local Emergency Planning Commission (LEPC) Fund (2100 and 2010)

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

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1287	Emergency Services & Dispatch	\$ 44,746	\$ 140,000	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	12,865	9,818	-	19,850	-	19,850
270	2702	Emergency Management Operations	-	-	-	251,000	-	251,000
Total			\$ 57,611	\$ 149,818	\$ -	\$ 270,850	\$ -	\$ 270,850

Office of Emergency Management

Department Numbers 1287, 2100, 2101, 2702

Mission

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

Budget Highlights

Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of Emergency Management operations to the County is expected to coincide with relocating the activities to the newly constructed facility, which should be completed in 2016. In the interim and effective January 1, 2013, Emergency Management operations were temporarily transferred from the City of Columbia to the Boone County Fire Protection District (BCFPD) with reimbursement provided by the City and County. Effective January 1, 2014, the County will reimburse the BCFPD 100% of the Emergency Management operating costs from the proceeds of the new sales tax.

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

During FY 2013, administrative responsibility for Emergency Management functions was temporarily transferred from the City of Columbia to the BCFPD, with the City of Columbia and Boone County paying reimbursement to the BCFPD. It is anticipated that the BCFPD will continue to administer operations until the new 911/Joint Communications and Emergency Management facility is completed. At that time, the County Commission will assume administrative control for Emergency Management activities. Anticipated completion and occupancy is expected to occur in 2016.

Effective January 1, 2014, the County reimburses 100% of the operating costs for Emergency Management to the BCFPD from the new sales tax. This reimbursement is accounted for within department 2702.

The Local Emergency Planning Committee budget (2100 and 2101) was established mid-year 1998 to account for revenues received by the Local Emergency Planning Committee (LEPC) from the State of Missouri. Unexpended funds received in one year accumulate in the fund and are available for subsequent appropriation. There are no significant changes to this budget in the current year.

Office of Emergency Management

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	21,151	0	0	0	0
	SUBTOTAL *****	0	0	21,151	0	0	0	0
	TOTAL REVENUES *****	0	0	21,151	0	0	0	0
CONTRACTUAL SERVICES								
OTHER								
86670	EMERGENCY MANAGEMENT	44,746	156,450	140,000	0	0	0	100-
	SUBTOTAL *****	44,746	156,450	140,000	0	0	0	100-
	TOTAL EXPENDITURES *****	44,746	156,450	140,000	0	0	0	100-

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	18	28	20	20	0	20	28-
3712	INT-LONG TERM INVEST	116	172	165	165	0	165	4-
3798	INC/DEC IN FV OF INVESTMENTS	21	0	0	0	0	0	0
	SUBTOTAL *****	155	200	185	185	0	185	8-
	TOTAL REVENUES *****	155	200	185	185	0	185	8-

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,235	7,500	7,200	7,200	0	7,200	4-
	SUBTOTAL *****	7,235	7,500	7,200	7,200	0	7,200	4-
	TOTAL REVENUES *****	7,235	7,500	7,200	7,200	0	7,200	4-
MATERIALS & SUPPLIES								
22000	POSTAGE	0	30	0	30	0	30	0
23000	OFFICE SUPPLIES	0	60	0	60	0	60	0
23001	PRINTING	0	30	0	30	0	30	0
23050	OTHER SUPPLIES	0	2,200	0	2,200	0	2,200	0
	SUBTOTAL *****	0	2,320	0	2,320	0	2,320	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	780	1,630	1,510	1,600	0	1,600	1-
37210	TRAINING/SCHOOLS	3,030	10,500	2,000	8,480	0	8,480	19-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,283	2,485	1,740	2,000	0	2,000	19-
37230	MEALS & LODGING-TRAINING	2,912	6,434	4,430	5,300	0	5,300	17-
	SUBTOTAL *****	8,005	21,049	9,680	17,380	0	17,380	17-
OTHER								
83917	OTO: TO GENERAL FUND	4,729	0	0	0	0	0	0
84300	ADVERTISING	131	160	134	150	0	150	6-
	SUBTOTAL *****	4,860	160	134	150	0	150	6-
	TOTAL EXPENDITURES *****	12,865	23,529	9,814	19,850	0	19,850	16-

Office of Emergency Management

2702 EMERGENCY MGMT OPERATIONS

270 911/EMRGNCY MNGT SALES TX FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2013</u> <u>PROJECTED</u>	<u>2014</u> <u>CORE</u> <u>REQUEST</u>	<u>2014</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2014</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
	OTHER							
86670	EMERGENCY MANAGEMENT	0	0	0	251,000	0	251,000	0
	SUBTOTAL *****	0	0	0	251,000	0	251,000	0
	TOTAL EXPENDITURES *****	0	0	0	251,000	0	251,000	0

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911/Joint Communications and Emergency Management – Sales Tax Revenue

Mission

This budget accounts for the combined sales tax revenue and investment income attributable to the 3/8-cent permanent sales tax, approved by voters on April 2013. The sales tax revenue is to be used for 911 and Emergency Management facilities, equipment, and operations.

Budget Highlights

The sales tax became effective October 1, 2013. The FY 2014 budget reflects expected revenue for a full year.

Annual Budget

2700 911/EMRGNCY MGMT SALES TX REV

270 911/EMRGNCY MNGT SALES TX FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES TAXES							
3110	SALES TAXES	0	2,325,000	2,325,000	9,532,500	0	9,532,500	310
	SUBTOTAL *****	0	2,325,000	2,325,000	9,532,500	0	9,532,500	310
	TOTAL REVENUES *****	0	2,325,000	2,325,000	9,532,500	0	9,532,500	310

Decimal values have been truncated.



Public Administrator

Department Number 1200

Mission

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

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

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

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

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

Public Administrator

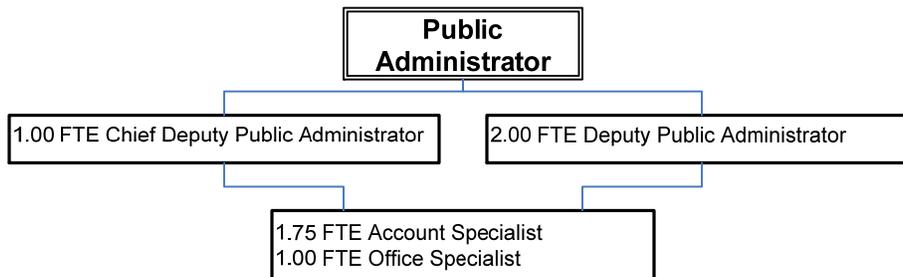
Budget Highlights

The budget includes funding for an additional full-time benefitted Deputy Public Administrator.

Personnel Detail

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	1.00	1.00	2.00	1.00
Account Specialist	1.63	1.63	1.75	0.12
Office Specialist	1.00	1.00	1.00	-
Total FTEs	<u>5.63</u>	<u>5.63</u>	<u>6.75</u>	<u>1.12</u>
Overtime	\$ 500	\$ 300	\$ 600	\$ 300

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	190,267	120,000	100,000	100,000	0	100,000	16-
	SUBTOTAL *****	190,267	120,000	100,000	100,000	0	100,000	17-
	TOTAL REVENUES *****	190,267	120,000	100,000	100,000	0	100,000	17-
PERSONAL SERVICES								
10100	SALARIES & WAGES	231,465	242,218	237,869	256,155	34,153	290,308	19
10110	OVERTIME	55	300	500	600	0	600	100
10200	FICA	17,524	18,552	17,999	19,641	2,613	22,254	19
10300	HEALTH INSURANCE	28,500	28,500	28,500	29,922	4,987	34,909	22
10325	DISABILITY INSURANCE	662	702	702	742	99	841	19
10350	LIFE INSURANCE	274	282	282	282	47	329	16
10375	DENTAL INSURANCE	2,136	2,844	2,844	3,000	500	3,500	23
10400	WORKERS COMP	568	557	518	590	79	669	20
10500	401(A) MATCH PLAN	780	2,106	795	3,120	650	3,770	79
	SUBTOTAL *****	281,964	296,061	290,009	314,052	43,128	357,180	21
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,290	2,100	2,300	2,100	0	2,100	0
23001	PRINTING	715	1,000	850	1,000	0	1,000	0
23018	PRINTER SUPPLIES	379	1,200	400	900	0	900	25-
23850	MINOR EQUIP & TOOLS (<\$1000)	80	500	754	500	175	675	35
	SUBTOTAL *****	3,464	4,800	4,304	4,500	175	4,675	3-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	60	55	75	0	75	25
37210	TRAINING/SCHOOLS	400	670	665	700	0	700	4
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	134	600	545	600	0	600	0
37230	MEALS & LODGING-TRAINING	1,005	1,270	1,248	1,250	0	1,250	1-
37235	MEALS & LODGING - OTHER	0	0	109	0	0	0	0
	SUBTOTAL *****	1,539	2,600	2,622	2,625	0	2,625	1
UTILITIES								
48000	TELEPHONES	2,295	2,470	2,300	2,470	595	3,065	24
48050	CELLULAR TELEPHONES	836	900	850	900	0	900	0
	SUBTOTAL *****	3,131	3,370	3,150	3,370	595	3,965	18
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	11,639	12,350	12,000	13,000	3,600	16,600	34
	SUBTOTAL *****	11,639	12,350	12,000	13,000	3,600	16,600	34
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	362	650	355	650	0	650	0
60200	EQUIP REPAIRS/MAINTENANCE	0	150	75	150	0	150	0
	SUBTOTAL *****	362	800	430	800	0	800	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	50	30	50	0	50	0
71100	OUTSIDE SERVICES	0	0	0	0	360	360	0
71105	LEGAL SERVICES	2,488	2,500	2,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	13,274	16,505	16,505	15,563	0	15,563	5-
71525	STORAGE CHARGES	275	300	280	300	0	300	0
	SUBTOTAL *****	16,037	19,355	19,315	18,413	360	18,773	3-
FIXED ASSET ADDITIONS								
92100	REPLCMENT FURN & FIXTURES	0	9,175	9,126	0	0	0	100-
	SUBTOTAL *****	0	9,175	9,126	0	0	0	100-
	TOTAL EXPENDITURES *****	318,136	348,511	340,956	356,760	47,858	404,618	16

Decimal values have been truncated.

Medical Examiner

Department Number 1280

Mission

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

Budget Highlights

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

There are no significant changes to this budget.

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	165,685	170,656	170,656	175,776	0	175,776	3
	SUBTOTAL *****	165,685	170,656	170,656	175,776	0	175,776	3
	OTHER							
86300	TESTING	25,000	25,000	25,000	25,000	0	25,000	0
	SUBTOTAL *****	25,000	25,000	25,000	25,000	0	25,000	0
	TOTAL EXPENDITURES *****	190,685	195,656	195,656	200,776	0	200,776	3

Decimal values have been truncated.

District Defender

Department Number 1285

Mission

The District Defender, previously known as the Public Defender, provides legal defense for all indigent persons charged with criminal offenses who request a District Defender. The District Defender's Office is primarily funded by the State of Missouri. As required by statute, Boone County provides office space and utilities.

Budget Highlights

There are no significant changes in this budget.

Annual Budget

1285 PUBLIC DEFENDER

100 GENERAL FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2012</u> <u>ACTUAL</u>	<u>2013</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2013</u> <u>PROJECTED</u>	<u>2014</u> <u>CORE</u> <u>REQUEST</u>	<u>2014</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2014</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	62,098	44,472	44,472	45,025	0	45,025	1
	SUBTOTAL *****	62,098	44,472	44,472	45,025	0	45,025	1
	TOTAL EXPENDITURES *****	62,098	44,472	44,472	45,025	0	45,025	1

Decimal values have been truncated.

Law Enforcement Sales Tax

Department Number 2900

Mission

This department accounts for the revenue received from the permanent one-eighth cent Law Enforcement sales tax which is accounted for within the Law Enforcement Services Fund (Fund 290). Annual appropriations from the fund provide supplemental funding for Sheriff and Correction operations, Prosecuting Attorney operations, and Circuit Court alternative sentencing operations which are accounted for within each respective operating budget. This cost center accounts for the revenue received within the fund and the annual emergency appropriation.

The County Commission administers this budget, with the input and collaboration of law enforcement and judicial officials.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

2900 LAW ENFORCEMENT SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	3,151,723	3,103,500	3,260,000	3,341,500	0	3,341,500	7
	SUBTOTAL *****	3,151,723	3,103,500	3,260,000	3,341,500	0	3,341,500	8
INTEREST								
3711	INT-OVERNIGHT	758	835	950	950	0	950	13
3712	INT-LONG TERM INVEST	4,824	5,300	0	8,300	0	8,300	56
3798	INC/DEC IN FV OF INVESTMENTS	728	0	0	0	0	0	0
	SUBTOTAL *****	6,310	6,135	950	9,250	0	9,250	51
	TOTAL REVENUES *****	3,158,033	3,109,635	3,260,950	3,350,750	0	3,350,750	8
OTHER								
86800	EMERGENCY	0	25,000	0	25,000	0	25,000	0
86882	TIF SALES TAX PAYMENTS	288	300	500	600	0	600	100
	SUBTOTAL *****	288	25,300	500	25,600	0	25,600	1
	TOTAL EXPENDITURES *****	288	25,300	500	25,600	0	25,600	1

Decimal values have been truncated.

Law Enforcement/Judicial Information System Law Enforcement Sales Tax

Department Number 2905

Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for developing and implementing a county-wide judicial information system. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

The Information Technology department administers this budget, with the input and collaboration of law enforcement and judicial officials.

Budget Highlights

This budget includes funding for the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities as well appropriations for the annual software maintenance for the Prosecuting Attorney's information system, (KARPEL) and the document management system for the Jail.

There are no significant changes to this budget.

Annual Budget

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48002	DATA COMMUNICATIONS	17,003	20,728	20,728	20,008	0	20,008	3-
	SUBTOTAL *****	17,003	20,728	20,728	20,008	0	20,008	3-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	14,430	17,955	17,955	18,025	0	18,025	0
	SUBTOTAL *****	14,430	17,955	17,955	18,025	0	18,025	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	14,861	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	5,935	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	5,085	0	0	0	0	0	0
	SUBTOTAL *****	25,881	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	57,314	38,683	38,683	38,033	0	38,033	2-

Decimal values have been truncated.



Resource Management— Combined Budget Summary

Description of Funding Sources

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

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

The consolidated activities of Resource Management are represented organizationally and functionally as a new department consisting of three divisions: Planning, Inspection, and Engineering. For budgeting purposes, however, all previously existing budgets remain in tact and are presented within this section. This is necessary in order to correctly apportion costs between the General Fund and the Road and Bridge Fund.

County appropriations consist of the following:

■ General Fund

- Neighborhood Improvement District (NID) Administration (1340)
- Solid Waste Recycling (1360)
- Boone County Regional Sewer District Management Services (1370)
- Planning & Zoning (1710)
- Building Codes (1720)
- Storm Water Administration (1725)
- Hinkson Creek Watershed Grant Project (1751)

■ Road and Bridge Fund

- Design and Construction (2045)
- Storm Water Administration (2046)

■ Storm Water Grants

- DNR 319 Urban Retrofit Grant (2140)

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

Resource Management Summary

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 5,549	\$ 3,200	\$ -	\$ 7,000	\$ -	\$ 7,000
100	1360	Solid Waste Recycling	58,512	66,742	17,537	60,588	-	78,125
		BC Regional Sewer Dist						
100	1370	Mgmt Service	4,746	4,717	4,752	-	-	4,752
100	1710	Planning & Zoning	322,044	337,684	326,686	28,207	-	354,893
100	1720	Building Codes	346,461	377,435	380,349	53,709	50,500	484,558
100	1725	Stormwater Administration	89,253	62,572	96,683	53,654	17,550	167,887
204	2045	Design & Construction	6,961,601	2,432,716	893,480	2,185,418	78,125	3,157,023
204	2046	Stormwater Administration	39,767	28,685	52,085	6,448	9,695	68,228
214	2140	DNR 319 Urban Retrofit Grant	285,211	70,434	24,489	-	-	24,489
Total			\$ 8,113,144	\$ 3,384,185	\$ 1,796,061	\$ 2,395,024	\$ 155,870	\$ 4,346,955

Personnel Summary

Position Title	2012	2013	Full-time Equivalent Positions							2014 Total	Change
			Dept. 1360	Dept. 1710	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046	Dept. 2140		
Director, Resource Management	1.00	1.00	-	0.33	0.34	-	0.33	-	-	1.00	-
Senior Planner	2.00	2.00	0.25	1.75	-	-	-	-	-	2.00	-
Planner	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Administrative Assistant	3.00	3.00	-	1.00	1.00	-	1.00	-	-	3.00	-
Chief Inspector-Building	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Inspector-Building	4.00	4.00	-	-	4.00	-	-	-	-	4.00	-
Manager, Design & Construction	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Professional Civil Engineer	3.00	3.00	-	-	-	-	3.00	-	-	3.00	-
Lead Surveyor	1.00	-	-	-	-	-	-	-	-	-	a
County Surveyor	-	1.00	-	-	-	-	1.00	-	-	1.00	a
Chief Inspector-Infrastructure	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Right-of-Way Agent	0.63	0.63	-	-	-	-	0.75	-	-	0.75	b
Engineering Technician	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Inspector-Construction	3.00	3.00	-	-	-	-	3.00	-	-	3.00	-
GIS/Asset Management Technician	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Engineering Intern Pool	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Stormwater Coordinator	1.00	1.00	-	-	-	0.65	-	0.35	-	1.00	-
Stormwater Educator	1.00	1.00	-	-	-	0.60	-	0.32	0.08	1.00	-
Urban Hydrologist	1.00	1.00	-	-	-	0.44	-	0.23	0.33	1.00	-
Total FTEs	28.63	28.63	0.25	5.08	6.34	1.69	14.08	0.90	0.41	28.75	0.12
Overtime	\$ 14,050	\$ 20,550	\$ -	\$ 2,500	\$ 8,000	\$ -	\$ 10,000	\$ 50	\$ -	\$ 20,550	\$ -

a) Lead Surveyor position replaced with County Surveyor

b) Right-of-Way Agent hours increased from 1310 to 1560

Resource Management

Department Numbers 1340, 1360, 1370, 1710, 1720, 1725, 2045, 2046, 2140

Mission

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

Resource Management activities include the following:

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

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

Infrastructure Inspection activities: Resource Management conducts and coordinates the inspection and acceptance of subdivision streets.

Engineering and Roadway Infrastructure Improvement activities: Resource Management is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects include, but are not limited to, those included in the one-half cent sales tax, which is authorized through 2018. This office also administers the County's pavement preservation program and the Neighborhood Improvement District (NID) program. Resource Management provides technical assistance to other County offices as well.

Stormwater Administration activities: Resource Management is responsible for administering the County's stormwater management activities, including various related grants.

Resource Management

Solid Waste Recycling and Boone County Regional Sewer District Management

Support activities: Resource Management assists in implementing the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H. In addition, the Director of Resource Management provides management services to the Boone County Regional Sewer District, pursuant to a cooperative agreement.

Budget Highlights

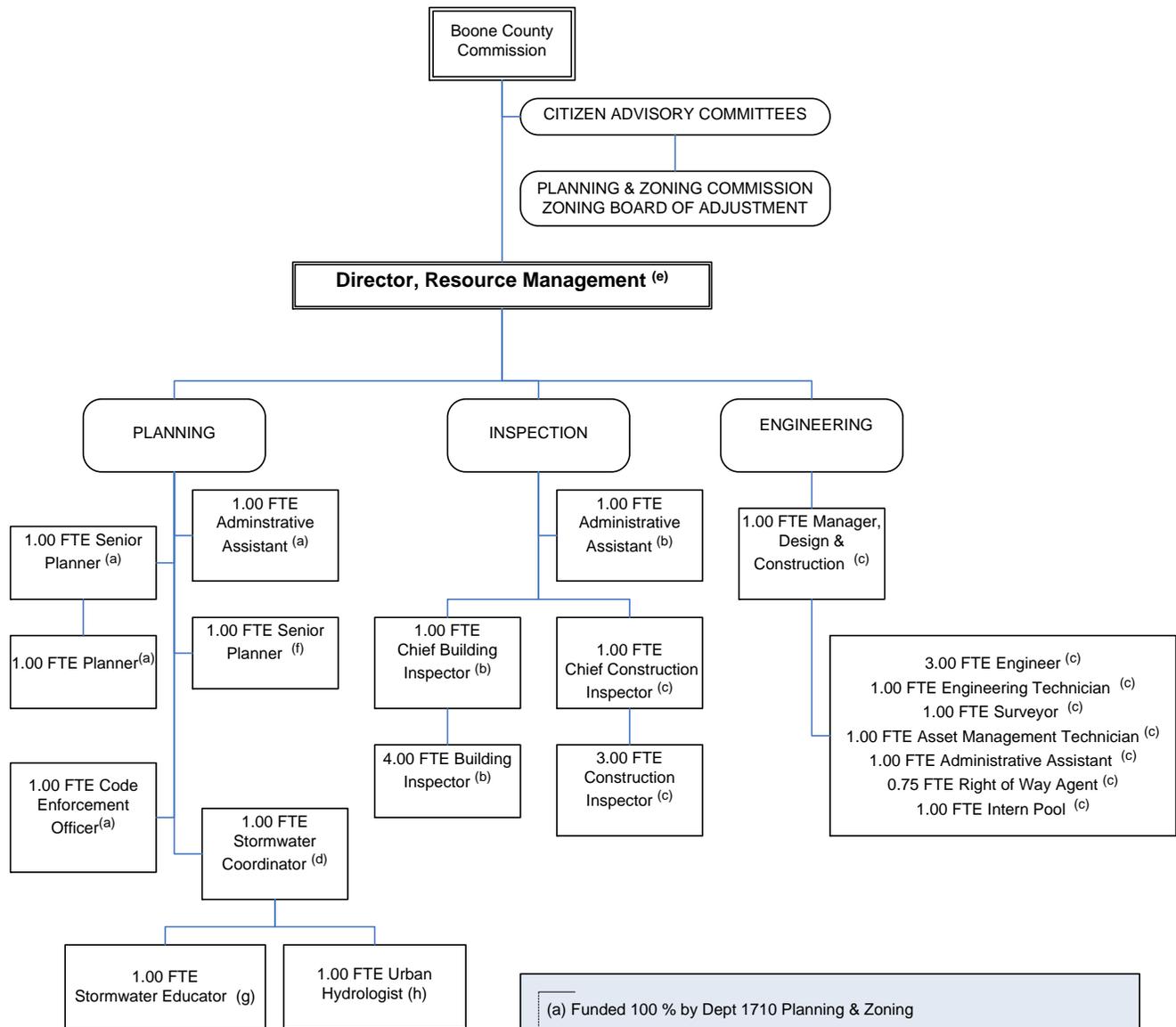
Building Codes (1720)—the budget includes funding to replace two vehicles.

Stormwater Administration (1725 and 2046)—A full time Stormwater Educator position was funded 25% with a state grant which ends March 31, 2014. In addition, a full-time Urban Hydrologist position was funded 100% with a state grant which also ends March 31, 2014. The budget provides for the County to assume full funding of both positions effective April 1, 2014 with the cost to be allocated between the General Fund (65%) and the Road and Bridge Fund (35%). The budget also provides funding to add an additional vehicle to the fleet to be used by stormwater personnel.

Design and Construction (2045--Road and Bridge Fund) includes appropriations for the following:

- Bridge replacement and construction
- Intersection upgrades and improvements
- Angel Lane improvement

Resource Management



- (a) Funded 100 % by Dept 1710 Planning & Zoning
- (b) Funded 100 % by Dept 1720 Building Codes
- (c) Funded 100% by Dept 2045 Design & Construction
- (d) Funded 65% by Dept 1725 Stormwater Administration and 35% by Dept 2046 Stormwater Administration
- (e) Funded 33% by Dept 1710 Planning & Zoning, 34% by Dept 1720 Building Codes and 33% by Dept 2045 Design & Construction
- (f) Funded 25% by Dept 1360 Solid Waste Recycling and 75% by Dept Planning & Zoning
- (g) Funded 60% by Dept 1725 Stormwater Administration, 32% by Dept 2046 Stormwater Administration and 8% by Dept 2140 DNR 319 Urban Retrofit Grant
- (h) Funded 44% by Dept 1725 Stormwater Administration, 23% by Dept 2046 Stormwater Administration and 33% by Dept 2140 DNR 319 Urban Retrofit Grant

Resource Management

Annual Budget

1340 NID ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	312	1,000	200	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	1,000	0	1,000	0	1,000	0
71104	ADMINISTRATIVE SERVICES	2,934	4,500	3,000	4,500	0	4,500	0
SUBTOTAL *****		3,246	6,500	3,200	6,500	0	6,500	0
OTHER								
84300	ADVERTISING	0	250	0	250	0	250	0
84400	PUBLIC NOTICES	0	250	0	250	0	250	0
86900	MISCELLANEOUS	2,304	0	0	0	0	0	0
SUBTOTAL *****		2,304	500	0	500	0	500	0
TOTAL EXPENDITURES *****		5,550	7,000	3,200	7,000	0	7,000	0

1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	13,703	14,159	14,009	14,693	0	14,793	4
10200	FICA	1,048	1,075	1,071	1,124	0	1,124	4
10300	HEALTH INSURANCE	1,187	1,187	1,187	1,246	0	1,246	4
10325	DISABILITY INSURANCE	40	40	40	42	0	42	5
10350	LIFE INSURANCE	11	11	11	11	0	11	0
10375	DENTAL INSURANCE	89	118	118	125	0	125	5
10400	WORKERS COMP	81	78	46	33	0	33	57-
10500	401(A) MATCH PLAN	98	87	94	130	0	163	87
SUBTOTAL *****		16,257	16,755	16,576	17,404	0	17,537	5
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	68	208	208	208	0	208	0
23000	OFFICE SUPPLIES	10	344	344	344	0	344	0
23001	PRINTING	0	582	580	582	0	582	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	54	54	54	0	54	0
23855	FURNITURE/FIXTURE <\$1000	269	0	0	0	0	0	0
26000	PAVEMENT REPAIRS MATERIAL	0	320	0	320	0	320	0
SUBTOTAL *****		347	1,508	1,186	1,508	0	1,508	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	178	160	180	180	0	180	12
SUBTOTAL *****		178	160	180	180	0	180	12
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	3,600	0	3,600	0	3,600	0
SUBTOTAL *****		0	3,600	0	3,600	0	3,600	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	41,732	44,370	48,800	54,200	0	54,200	22
SUBTOTAL *****		41,732	44,370	48,800	54,200	0	54,200	22
OTHER								
83160	RECYCLING & DUMP FEES	0	100	0	100	0	100	0
84300	ADVERTISING	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		0	1,100	0	1,100	0	1,100	0
TOTAL EXPENDITURES *****		58,514	67,493	66,742	77,992	0	78,125	16

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	5,048	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	5,048	5,000	5,000	5,000	0	5,000	0
	TOTAL REVENUES *****	5,048	5,000	5,000	5,000	0	5,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	4,385	4,408	4,368	4,368	0	4,408	0
10200	FICA	336	334	334	334	0	334	0
10400	WORKERS COMP	26	24	15	10	0	10	58-
	SUBTOTAL *****	4,747	4,766	4,717	4,712	0	4,752	0
	TOTAL EXPENDITURES *****	4,747	4,766	4,717	4,712	0	4,752	0

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	0	0	35	0	0	0	0
3569	OTHER FEES	5,557	14,000	11,500	14,000	0	14,000	0
	SUBTOTAL *****	5,557	14,000	11,535	14,000	0	14,000	0
	TOTAL REVENUES *****	5,557	14,000	11,535	14,000	0	14,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	250,733	256,917	258,360	268,464	0	268,464	4
10110	OVERTIME	2,429	2,500	2,400	2,500	0	2,500	0
10120	HOLIDAY WORKED	0	250	100	250	0	250	0
10200	FICA	17,223	19,864	18,680	20,747	0	20,747	4
10300	HEALTH INSURANCE	24,130	24,130	24,130	25,333	0	25,333	4
10325	DISABILITY INSURANCE	723	745	745	778	0	778	4
10350	LIFE INSURANCE	232	238	238	238	0	238	0
10375	DENTAL INSURANCE	1,808	2,407	2,407	2,540	0	2,540	5
10400	WORKERS COMP	1,382	1,329	1,788	2,516	0	2,516	89
10500	401(A) MATCH PLAN	1,851	1,783	1,855	2,641	0	3,320	86
	SUBTOTAL *****	300,511	310,163	310,703	326,007	0	326,686	5
MATERIALS & SUPPLIES								
22010	SHIPPING CHARGES	11	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	37	400	380	400	0	400	0
23000	OFFICE SUPPLIES	626	600	600	600	0	600	0
23001	PRINTING	164	400	250	400	0	400	0
23050	OTHER SUPPLIES	166	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	88	100	100	100	0	100	0
	SUBTOTAL *****	1,092	1,750	1,580	1,750	0	1,750	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,278	1,250	1,250	1,250	0	1,250	0
37200	SEMINARS/CONFEREN/MEETING	60	1,700	900	1,700	0	1,700	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	800	450	800	0	800	0
37230	MEALS & LODGING-TRAINING	151	1,200	850	1,200	0	1,200	0
	SUBTOTAL *****	1,489	4,950	3,450	4,950	0	4,950	0
UTILITIES								
48000	TELEPHONES	2,099	2,500	2,400	2,500	0	2,500	0
	SUBTOTAL *****	2,099	2,500	2,400	2,500	0	2,500	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	2,168	2,850	2,700	2,850	0	2,850	0
	SUBTOTAL *****	2,168	2,850	2,700	2,850	0	2,850	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	92	660	600	660	0	660	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	50	100	0	100	0
	SUBTOTAL *****	92	760	650	760	0	760	0

Resource Management

CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	41	0	0	0
71000	INSURANCE AND BONDS	0	50	50	50	0	50
71100	OUTSIDE SERVICES	57	0	15	15	0	15
71101	PROFESSIONAL SERVICES	0	2,500	0	2,500	0	2,500
71500	BUILDING USE/RENT CHARGE	11,463	12,361	12,361	12,332	0	12,332
SUBTOTAL *****		11,520	14,911	12,467	14,897	0	14,897
OTHER							
84400	PUBLIC NOTICES	574	500	400	500	0	500
SUBTOTAL *****		574	500	400	500	0	500
FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	2,500	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	4,214	3,334	0	0	0
SUBTOTAL *****		2,500	4,214	3,334	0	0	0
TOTAL EXPENDITURES *****		322,045	342,598	337,684	354,214	0	354,893

1720 BUILDING CODES

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	149,387	150,000	230,000	180,000	0	180,000	20
SUBTOTAL *****		149,387	150,000	230,000	180,000	0	180,000	20
CHARGES FOR SERVICES								
3510	COPIES	0	0	20	5	0	5	0
3528	REIMB PERSONNEL/PROJECTS	83	0	0	0	0	0	0
SUBTOTAL *****		83	0	20	5	0	5	0
MISCELLANEOUS								
3894	RETURNED CHECK PENALTY	50	0	62	25	0	25	0
SUBTOTAL *****		50	0	62	25	0	25	0
TOTAL REVENUES *****		149,520	150,000	230,082	180,030	0	180,030	20
PERSONAL SERVICES								
10100	SALARIES & WAGES	240,765	285,586	257,967	297,270	0	297,270	4
10110	OVERTIME	9,477	8,000	8,000	8,000	0	8,000	0
10120	HOLIDAY WORKED	0	600	150	150	0	150	75-
10200	FICA	18,201	22,505	19,648	23,364	0	23,364	3
10300	HEALTH INSURANCE	25,365	30,115	26,553	31,617	0	31,617	4
10325	DISABILITY INSURANCE	694	828	828	862	0	862	4
10350	LIFE INSURANCE	243	297	297	297	0	297	0
10375	DENTAL INSURANCE	1,901	3,005	2,650	3,170	0	3,170	5
10400	WORKERS COMP	9,458	11,646	9,090	10,518	0	10,518	9-
10500	401(A) MATCH PLAN	1,173	2,225	1,503	3,296	0	3,296	48
10510	CERF-EMPLOYER PD CONTRIBUTION	1,653	1,805	1,710	0	0	1,805	0
SUBTOTAL *****		308,930	366,612	328,396	378,544	0	380,349	4
MATERIALS & SUPPLIES								
22010	SHIPPING CHARGES	11	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	1,713	2,000	2,450	2,000	1,957	3,957	97
23000	OFFICE SUPPLIES	1,259	800	500	800	0	800	0
23001	PRINTING	350	500	400	500	0	500	0
23050	OTHER SUPPLIES	170	400	250	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	552	500	400	500	0	500	0
SUBTOTAL *****		4,055	4,200	4,000	4,200	1,957	6,157	47
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	515	500	500	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	435	1,000	800	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	80	250	150	250	0	250	0
37230	MEALS & LODGING-TRAINING	78	800	250	800	0	800	0
SUBTOTAL *****		1,108	2,550	1,700	2,550	0	2,550	0

Resource Management

UTILITIES								
48000	TELEPHONES	1,615	2,000	1,800	2,000	0	2,000	0
48050	CELLULAR TELEPHONES	2,661	2,640	3,328	2,840	0	2,840	7
SUBTOTAL *****		4,276	4,640	5,128	4,840	0	4,840	4
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	13,966	16,000	15,000	19,400	0	19,400	21
59010	FUEL SURCHARGE - REIMB TO R&B	444	400	400	450	0	450	12
59100	VEHICLE REPAIRS/MAINTENANCE	1,334	7,000	4,500	7,000	-2,000	5,000	28-
59105	TIRES	28	1,500	800	1,500	0	1,500	0
59110	MECHANICS CHARGE - REIMB R&B	768	600	1,300	750	0	750	25
59200	LOCAL MILEAGE	0	100	50	100	0	100	0
SUBTOTAL *****		16,540	25,600	22,050	29,200	-2,000	27,200	6
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	92	660	150	150	0	150	77-
60200	EQUIP REPAIRS/MAINTENANCE	0	50	50	50	0	50	0
SUBTOTAL *****		92	710	200	200	0	200	72-
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	0	0	50	0	50	0
71101	PROFESSIONAL SERVICES	0	0	0	180	0	180	0
71500	BUILDING USE/RENT CHARGE	11,463	12,361	12,361	12,332	0	12,332	0
SUBTOTAL *****		11,463	12,361	12,361	12,562	0	12,562	2
OTHER								
84400	PUBLIC NOTICES	0	200	100	200	0	200	0
SUBTOTAL *****		0	200	100	200	0	200	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	4,214	3,500	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	50,500	50,500	0
SUBTOTAL *****		0	4,214	3,500	0	50,500	50,500	**
TOTAL EXPENDITURES *****		346,464	421,087	377,435	432,296	50,457	484,558	15

1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	
LICENSES AND PERMITS								
3320	PERMITS	260	195	260	195	0	195	0
3322	LAND DISTURBANCE PERMIT	1,950	1,625	2,300	1,625	0	1,625	0
SUBTOTAL *****		2,210	1,820	2,560	1,820	0	1,820	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRMNT	260	260	260	260	0	260	0
SUBTOTAL *****		260	260	260	260	0	260	0
MISCELLANEOUS								
3890	MISCELLANEOUS	11,950	0	0	0	0	0	0
SUBTOTAL *****		11,950	0	0	0	0	0	0
TOTAL REVENUES *****		14,420	2,080	2,820	2,080	0	2,080	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	52,735	54,147	39,464	54,970	23,441	78,411	44
10110	OVERTIME	54	0	0	0	0	0	0
10200	FICA	4,036	4,142	2,997	4,205	1,793	5,998	44
10300	HEALTH INSURANCE	5,649	5,415	4,137	5,685	2,701	8,386	54
10325	DISABILITY INSURANCE	139	154	154	159	68	227	47
10350	LIFE INSURANCE	45	53	53	53	25	78	47
10375	DENTAL INSURANCE	456	540	367	570	272	842	55
10400	WORKERS COMP	339	297	781	1,551	97	1,648	454
10500	401(A) MATCH PLAN	418	400	330	592	352	1,093	173
SUBTOTAL *****		63,871	65,148	48,283	67,785	28,749	96,683	48

Resource Management

MATERIALS & SUPPLIES								
22000	POSTAGE	16	400	100	400	0	400	0
22010	SHIPPING CHARGES	11	20	0	20	0	20	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	80	100	0	100	0
23000	OFFICE SUPPLIES	702	500	450	500	0	500	0
23001	PRINTING	930	2,500	500	2,500	0	2,500	0
23050	OTHER SUPPLIES	2,187	450	400	450	0	450	0
23850	MINOR EQUIP & TOOLS (<\$1000)	480	150	100	150	0	150	0
23855	FURNITURE/FIXTURE <\$1000	123	0	420	0	0	0	0
SUBTOTAL *****		4,449	4,120	2,050	4,120	0	4,120	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	478	300	285	300	0	300	0
37210	TRAINING/SCHOOLS	1,978	1,000	1,030	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	933	1,000	50	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	2,311	550	200	550	0	550	0
SUBTOTAL *****		5,700	2,850	1,565	2,850	0	2,850	0
UTILITIES								
48000	TELEPHONES	293	420	400	700	0	700	66
SUBTOTAL *****		293	420	400	700	0	700	67
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	0	0	0	0	1,625	1,625	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	0	0	130	130	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	0	650	650	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	0	0	130	130	0
59200	LOCAL MILEAGE	48	0	0	0	0	0	0
SUBTOTAL *****		48	0	0	0	2,535	2,535	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	92	755	700	300	0	300	60-
60200	EQUIP REPAIRS/MAINTENANCE	0	300	100	2,000	0	2,000	566
SUBTOTAL *****		92	1,055	800	2,300	0	2,300	118
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,738	1,673	490	499	0	499	70-
71100	OUTSIDE SERVICES	990	34,150	2,300	34,150	0	34,150	0
71101	PROFESSIONAL SERVICES	541	4,000	2,000	4,000	0	4,000	0
71105	LEGAL SERVICES	6,093	7,800	500	0	0	0	100-
71700	EQUIPMENT RENTALS	0	200	150	200	0	200	0
SUBTOTAL *****		9,362	47,823	5,440	38,849	0	38,849	19-
OTHER								
83100	AWARDS	193	300	100	300	0	300	0
84010	RECEPTION/MEETINGS	5,247	1,450	300	1,450	0	1,450	0
84300	ADVERTISING	0	150	0	150	0	150	0
86300	TESTING	0	400	300	400	0	400	0
SUBTOTAL *****		5,440	2,300	700	2,300	0	2,300	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	11,895	0	0	0	0	100-
91400	AUTO/TRUCKS	0	0	0	0	17,550	17,550	0
92300	REPLCMNT MACH & EQUIP	0	4,214	3,334	0	0	0	100-
SUBTOTAL *****		0	16,109	3,334	0	17,550	17,550	9
TOTAL EXPENDITURES *****		89,255	139,825	62,572	118,904	48,834	167,887	20

2045 PW-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND								%CHG
ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	FROM
		ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	PY
			REVISIONS		REQUEST	REQUEST	BUDGET	BUD
LICENSES AND PERMITS								
3320	PERMITS	9,960	7,000	8,179	7,000	0	7,000	0
SUBTOTAL *****		9,960	7,000	8,179	7,000	0	7,000	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	204,000	0	150,000	0	204,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	597,874	0	1,000	0	0	0	0
SUBTOTAL *****		597,874	204,000	1,000	150,000	0	204,000	0

Resource Management

CHARGES FOR SERVICES								
3510	COPIES	7	25	0	0	0	0	100-
3528	REIMB PERSONNEL/PROJECTS	874,779	27,000	116,351	206,900	0	206,900	666
SUBTOTAL *****		874,786	27,025	116,351	206,900	0	206,900	666
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	0	699	0	0	0	0
3891	DIVIDENDS/REBATES	50	0	0	0	0	0	0
SUBTOTAL *****		50	0	699	0	0	0	0
TOTAL REVENUES *****		1,482,670	238,025	126,229	363,900	0	417,900	76
PERSONAL SERVICES								
10100	SALARIES & WAGES	587,616	699,737	618,015	717,387	0	717,387	2
10110	OVERTIME	9,632	10,000	9,300	10,000	0	10,000	0
10200	FICA	43,656	54,294	46,327	55,645	0	55,645	2
10300	HEALTH INSURANCE	56,192	63,317	58,567	66,476	0	66,476	4
10325	DISABILITY INSURANCE	1,676	1,953	1,953	2,004	0	2,004	2
10350	LIFE INSURANCE	530	626	626	626	0	626	0
10375	DENTAL INSURANCE	4,211	6,318	5,844	6,665	0	6,665	5
10400	WORKERS COMP	3,577	3,860	13,787	27,746	0	27,746	618
10500	401(A) MATCH PLAN	3,759	4,678	3,684	6,931	0	6,931	48
SUBTOTAL *****		710,849	844,783	758,103	893,480	0	893,480	6
MATERIALS & SUPPLIES								
22000	POSTAGE	702	1,425	981	2,100	0	2,100	47
22010	SHIPPING CHARGES	11	50	0	25	0	25	50-
22500	SUBSCRIPTIONS/PUBLICATIONS	38	100	129	100	0	100	0
23000	OFFICE SUPPLIES	2,698	1,544	747	2,995	0	2,995	93
23001	PRINTING	2,712	2,395	1,724	2,250	0	2,250	6-
23050	OTHER SUPPLIES	1,313	1,500	877	2,300	0	2,300	53
23850	MINOR EQUIP & TOOLS (<\$1000)	1,867	1,870	3,077	2,615	0	2,615	39
SUBTOTAL *****		9,341	8,884	7,535	12,385	0	12,385	39
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,392	1,744	1,715	1,765	0	1,765	1
37210	TRAINING/SCHOOLS	598	2,900	1,000	1,500	2,600	4,100	41
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,034	3,113	1,250	3,045	0	3,045	2-
37230	MEALS & LODGING-TRAINING	3,736	6,312	5,724	10,567	0	10,567	67
37240	REGISTRATION/TUITION	1,930	2,335	2,384	6,005	0	6,005	157
SUBTOTAL *****		8,690	16,404	12,073	22,882	2,600	25,482	55
UTILITIES								
48000	TELEPHONES	3,140	3,672	2,865	2,952	0	2,952	19-
48002	DATA COMMUNICATIONS	3,305	3,370	3,240	3,300	0	3,300	2-
48050	CELLULAR TELEPHONES	2,491	2,424	2,215	3,140	0	3,140	29
48200	ELECTRICITY	0	0	610	2,400	0	2,400	0
SUBTOTAL *****		8,936	9,466	8,930	11,792	0	11,792	25
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	12,897	13,080	13,155	15,600	0	15,600	19
59010	FUEL SURCHARGE - REIMB TO R&B	409	480	0	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	2,029	4,950	3,278	4,050	0	4,050	18-
59105	TIRES	664	1,220	950	1,544	0	1,544	26
59110	MECHANICS CHARGE - REIMB R&B	1,292	2,100	0	0	0	0	100-
59200	LOCAL MILEAGE	0	200	100	200	0	200	0
SUBTOTAL *****		17,291	22,030	17,483	21,394	0	21,394	3-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,846	2,856	2,419	2,600	0	2,600	8-
60200	EQUIP REPAIRS/MAINTENANCE	352	800	200	600	0	600	25-
SUBTOTAL *****		2,198	3,656	2,619	3,200	0	3,200	12-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	13,064	14,610	12,611	14,078	2,200	16,278	11
71000	INSURANCE AND BONDS	0	100	100	0	0	0	100-
71001	AUTO PHYSICAL DAMAGE INS	2,395	2,349	2,349	2,660	0	2,660	13
71002	AUTO LIABILITY INS	3,094	3,317	3,317	3,600	0	3,600	8
71100	OUTSIDE SERVICES	4,955,336	1,867,046	1,389,326	440,508	930,000	1,765,508	5-
71101	PROFESSIONAL SERVICES	34,820	3	3	1,512	0	1,512	0
71102	ENGINEERING SERVICES	233,838	182,473	84,409	50,000	50,000	100,000	45-
71118	EASEMENT ACQUISITION COSTS	505,355	55,000	158,807	1,500	55,000	75,700	37
71500	BUILDING USE/RENT CHARGE	35,123	37,868	37,868	37,782	0	37,782	0
71501	PARKING	6,945	7,160	7,061	7,660	0	7,660	6
SUBTOTAL *****		5,789,970	2,169,926	1,695,851	559,300	1,037,200	2,010,700	7-

Resource Management

OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	150	0	250	0	0	0	0
84010	RECEPTION/MEETINGS	46	100	50	100	0	100	0
84200	OTHER CONTRACTS	785,285	0	0	0	0	0	0
84300	ADVERTISING	141	200	185	200	0	200	0
84400	PUBLIC NOTICES	0	165	165	165	0	165	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86910	PY ENCUMBRANCES NOT USED	-378,191	0	-108,355	0	0	0	0
SUBTOTAL *****		407,431	100,465	-107,705	100,465	0	100,465	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	23,300	23,300	0
91301	COMPUTER HARDWARE	157	764	763	0	0	0	100-
91302	COMPUTER SOFTWARE	0	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	6,051	9,412	9,411	0	40,360	40,360	328
92301	REPLC COMPUTER HDWR	0	6,355	6,355	5,000	5,550	10,550	66
92302	REPLC COMPUTER SOFTWARE	689	21,298	21,298	0	3,915	3,915	81-
SUBTOTAL *****		6,897	37,829	37,827	5,000	73,125	78,125	107
TOTAL EXPENDITURES *****		6,961,603	3,213,443	2,432,716	1,629,898	1,112,925	3,157,023	2-

2046 STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	140	105	140	105	0	105	0
3322	LAND DISTURBANCE PERMIT	1,050	875	893	875	0	875	0
SUBTOTAL *****		1,190	980	1,033	980	0	980	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRMNT	140	140	0	140	0	140	0
SUBTOTAL *****		140	140	0	140	0	140	0
TOTAL REVENUES *****		1,330	1,120	1,033	1,120	0	1,120	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	28,334	28,649	22,635	29,599	12,616	42,215	47
10110	OVERTIME	8	50	30	50	0	50	0
10200	FICA	2,092	2,195	1,722	2,268	965	3,233	47
10300	HEALTH INSURANCE	2,987	2,897	2,897	3,042	1,455	4,497	55
10325	DISABILITY INSURANCE	104	83	83	85	37	122	46
10350	LIFE INSURANCE	31	28	28	28	14	42	50
10375	DENTAL INSURANCE	220	289	289	305	146	451	56
10400	WORKERS COMP	170	160	420	836	53	889	455
10500	401(A) MATCH PLAN	220	214	178	317	189	586	173
SUBTOTAL *****		34,166	34,565	28,282	36,530	15,475	52,085	51
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	19	0	0	0	0	0	0
23050	OTHER SUPPLIES	240	500	200	500	0	500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	251	0	0	0	0	0	0
SUBTOTAL *****		510	500	200	500	0	500	0
VEHICLE EXPENSE								
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	0	0	70	70	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	0	1,225	1,225	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	0	0	70	70	0
SUBTOTAL *****		0	0	0	0	1,365	1,365	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	55	55	55	0	55	0
SUBTOTAL *****		0	55	55	55	0	55	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	936	900	87	268	0	268	70-
71100	OUTSIDE SERVICES	525	147,150	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	291	0	0	0	0	0	0
71105	LEGAL SERVICES	3,281	4,200	1	4,200	0	4,200	0
SUBTOTAL *****		5,033	152,250	88	4,468	0	4,468	97-

Resource Management

OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	60	60	60	60	0	60	0
	SUBTOTAL *****	60	60	60	60	0	60	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	6,405	0	0	0	0	100-
91400	AUTO/TRUCKS	0	0	0	0	9,450	9,450	0
92301	REPLC COMPUTER HDWR	0	0	0	0	245	245	0
	SUBTOTAL *****	0	6,405	0	0	9,695	9,695	51
	TOTAL EXPENDITURES *****	39,769	193,835	28,685	41,613	26,535	68,228	65-

2140 DNR 319 URBAN RETROFIT GRANT

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	149,612	464,079	347,884	24,489	0	24,489	94-
	SUBTOTAL *****	149,612	464,079	347,884	24,489	0	24,489	95-
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	440	0	0	0	0	0	0
	SUBTOTAL *****	440	0	0	0	0	0	0
	TOTAL REVENUES *****	150,052	464,079	347,884	24,489	0	24,489	95-
PERSONAL SERVICES								
10100	SALARIES & WAGES	39,452	55,750	43,002	18,709	0	18,709	66-
10110	OVERTIME	138	0	562	0	0	0	0
10200	FICA	2,996	4,264	3,272	1,431	0	1,431	66-
10300	HEALTH INSURANCE	5,578	5,937	5,937	6,233	0	2,908	51-
10325	DISABILITY INSURANCE	112	161	161	54	0	54	66-
10350	LIFE INSURANCE	49	58	58	58	0	27	53-
10375	DENTAL INSURANCE	413	592	592	625	0	292	50-
10400	WORKERS COMP	308	312	941	680	0	680	117
10500	401(A) MATCH PLAN	454	438	435	650	0	388	11-
	SUBTOTAL *****	49,500	67,512	54,960	28,440	0	24,489	64-
MATERIALS & SUPPLIES								
22000	POSTAGE	138	740	165	0	0	0	100-
23000	OFFICE SUPPLIES	6	500	20	0	0	0	100-
23001	PRINTING	1,016	1,200	1,000	0	0	0	100-
23050	OTHER SUPPLIES	1,912	57,460	1,950	0	0	0	100-
23850	MINOR EQUIP & TOOLS (<\$1000)	4,381	0	65	0	0	0	0
23855	FURNITURE/FIXTURE <\$1000	184	0	0	0	0	0	0
	SUBTOTAL *****	7,637	59,900	3,200	0	0	0	100-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	200	0	0	0	0	100-
37210	TRAINING/SCHOOLS	101	225	0	0	0	0	100-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	53	500	0	0	0	0	100-
37230	MEALS & LODGING-TRAINING	229	500	0	0	0	0	100-
	SUBTOTAL *****	383	1,425	0	0	0	0	100-
UTILITIES								
48000	TELEPHONES	272	275	250	0	0	0	100-
	SUBTOTAL *****	272	275	250	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	1,994	0	0	0	0	100-
	SUBTOTAL *****	0	1,994	0	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	225,450	29,584	11,486	0	0	0	100-
71700	EQUIPMENT RENTALS	0	500	300	0	0	0	100-
	SUBTOTAL *****	225,450	30,084	11,786	0	0	0	100-

Resource Management

OTHER							
84010	RECEPTION/MEETINGS	19	0	0	0	0	0
86300	TESTING	0	3,000	500	0	0	100-
86910	PY ENCUMBRANCES NOT USED	0	0	-262	0	0	0
SUBTOTAL *****		19	3,000	238	0	0	100-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,951	0	0	0	0	0
SUBTOTAL *****		1,951	0	0	0	0	0
TOTAL EXPENDITURES *****		285,212	164,190	70,434	28,440	0	24,489 85-

Decimal values have been truncated.

Road & Bridge Maintenance Operations—Combined Budget Summary

Description of Funding Sources

Prior to FY 2011, the County operated a Public Works Department which was funded entirely from the Road and Bridge Fund. The Public Works operating divisions included: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. These divisions were under the direction and control of a commission-appointed Public Works Director. Effective January 1, 2011, the County Commission consolidated the operations of the Design and Construction and Storm Water Administration divisions of the Public Works Department with the offices of Planning & Zoning and Building Codes in order to form a new department, Resource Management.

As a result of this reorganization, the maintenance operations activities are supervised by a Manager of Maintenance Operations appointed by the County Commission. This budget section contains information pertaining to road and bridge maintenance operations of the County.

The County's road and bridge maintenance activities are funded with appropriations from the Road and Bridge Fund and include the following:

- Maintenance Operations (2040)
- Infrastructure Preservation & Rehabilitation (2041) This appropriation consists primarily of contractual services. Although the appropriations and contracts are administered by staff of the Resource Management office, they are included in this section because the purpose of the appropriations is that of infrastructure maintenance.
- Insurance Claim Activity (2048)

Revenues to the Road and Bridge Fund include the County's share of the gasoline taxes (County Aid Road Trust funds, or CART funds); the County's share of motor vehicle licensing fees; a portion of the state's vehicle sales taxes; a dedicated property tax; a dedicated one-half cent sales tax, and various other nominal revenues such as right-of-way permit fee revenue, and interest income. Additional information pertaining to the revenues of the Road and Bridge Fund are presented in a separate budget section, Road and Bridge- Other.

The County's road and bridge maintenance operations are funded solely with the resources of the Road and Bridge Fund. Resources of the Road and Bridge Fund are also used to fund activities that were part of the former Public Works Department but which have been consolidated within the Resource Management Department.

Road & Bridge Maintenance Summary

Budget Summary

Fund Dept	Department Name	2012	2013	2014	2014	2014	2014
		Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204 2040	Maintenance Operations	\$ 6,897,453	\$ 8,556,227	\$ 3,136,332	\$ 4,048,710	\$ 975,450	\$ 8,160,492
204 2041	Pavement Preservation	2,118,273	2,124,414	-	4,550,000	-	4,550,000
204 2048	Insurance Claim Activity	8,821	14,500	-	40,000	-	40,000
Total		\$ 9,024,547	\$ 10,695,141	\$ 3,136,332	\$ 8,638,710	\$ 975,450	\$ 12,750,492

Personnel Summary

Position Title	2012	2013	2014	2013-2014
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Asst Manager, Road Maintenance Operations	-	1.00	1.00	-
Office Administrator	1.00	1.00	0.75	(0.25)
Road Maintenance Superintendent	3.00	3.00	3.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Mechanic	3.00	3.00	3.00	-
Maintenance Worker IV	20.00	20.00	20.00	-
Maintenance Worker III	17.00	17.00	17.00	-
Maintenance Worker II	5.00	5.00	5.00	-
Senior Sign Maintenance Specialist	1.00	1.00	1.00	-
Sign Maintenance Specialist	1.00	1.00	1.00	-
Field Services Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Maintenance Worker I Pool	0.48	0.48	0.48	-
Data Management Technician	1.00	1.00	1.00	-
Subtotal	<u>57.48</u>	<u>58.48</u>	<u>58.23</u>	<u>(0.25)</u>
Total FTEs	<u>57.48</u>	<u>58.48</u>	<u>58.23</u>	<u>(0.25)</u>
Overtime	\$ 71,000	\$ 65,500	\$ 65,500	\$ -
Crew Leader	\$ 14,500	\$ 14,500	\$ 14,500	\$ -
Night Premium Pool	\$ 4,500	\$ 1,000	\$ 1,000	\$ -
Reassignment Pay	\$ 500	\$ 500	\$ 500	\$ -

Road & Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

Department Numbers 2040, 2041, 2048

Mission

The Road and Bridge Maintenance Operations Department is responsible for the upkeep and repair of 800 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

Operations of the department are organized into three geographical operating districts (north, south, and urban) which are supported by an administrative division and a shop division.

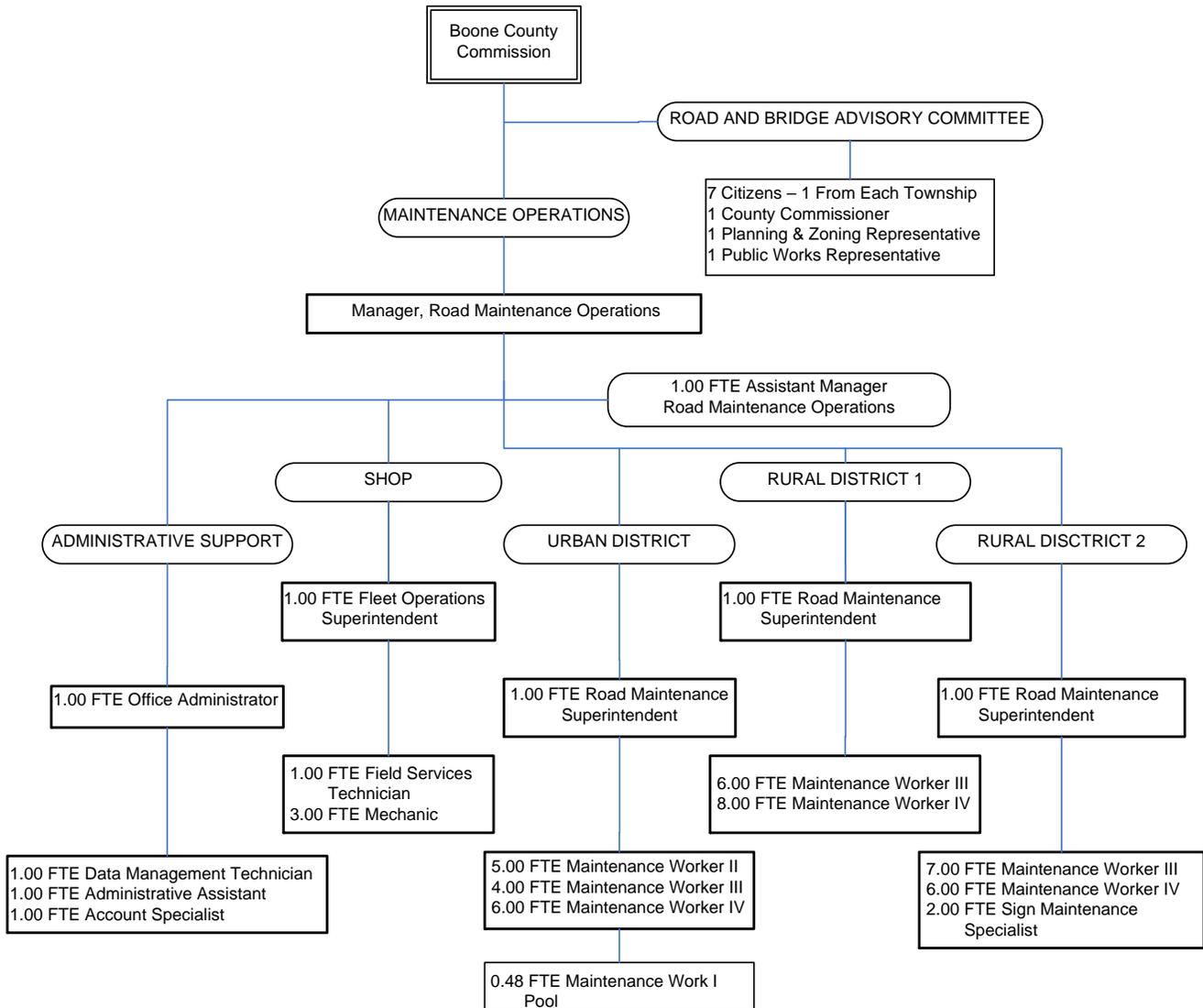
Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2014 are \$12.75 M, consisting of \$8.2 M for Maintenance Operations (which includes \$.975M for new and replacement equipment) and \$4.55 M for Infrastructure Preservation and Rehabilitation.

The FY 2014 budget includes increased funding for the concrete and asphalt road rehabilitation programs as well as an additional \$1.0 M for a new bridge rehabilitation program.

Road and Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

Organizational Chart



Road and Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

Annual Budget

2040 PW-MAINTENANCE OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	9,694	9,700	10,449	10,500	0	10,500	8
	SUBTOTAL *****	9,694	9,700	10,449	10,500	0	10,500	8
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	6,158	0	16,634	0	0	0	0
3573	MECHANIC CHARGES	27,060	26,000	26,000	26,000	0	26,000	0
3585	FUEL SURCHAGE	10,688	13,000	12,000	12,000	0	12,000	7-
	SUBTOTAL *****	43,906	39,000	54,634	38,000	0	38,000	3-
MISCELLANEOUS								
3830	SALES	13,235	8,000	8,000	8,000	0	8,000	0
3835	SALE OF COUNTY FIXED ASSET	122,029	104,550	302,003	0	140,950	140,950	34
3891	DIVIDENDS/REBATES	10,073	2,400	5,313	5,000	0	5,000	108
	SUBTOTAL *****	145,337	114,950	315,316	13,000	140,950	153,950	34
	TOTAL REVENUES *****	198,937	163,650	380,399	61,500	140,950	202,450	24
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,086,070	2,299,668	2,215,323	2,363,025	3,120	2,366,145	2
10110	OVERTIME	30,313	65,500	65,500	65,500	0	65,500	0
10200	FICA	154,225	185,946	168,596	190,792	238	191,030	2
10300	HEALTH INSURANCE	267,188	275,500	270,750	289,246	0	289,246	4
10325	DISABILITY INSURANCE	5,881	6,588	6,588	6,769	9	6,778	2
10350	LIFE INSURANCE	2,495	2,726	2,726	2,726	0	2,726	0
10375	DENTAL INSURANCE	20,026	27,492	27,018	29,000	0	29,000	5
10400	WORKERS COMP	147,169	154,422	128,647	146,455	222	146,677	5-
10500	401(A) MATCH PLAN	15,035	20,358	15,347	30,160	0	30,160	48
10510	CERF-EMPLOYER PD CONTRIBUTION	4,630	4,010	3,809	0	0	4,070	1
10600	UNEMPLOYMENT BENEFITS	9,063	0	0	0	0	0	0
10900	MECHANIC TOOL ALLOWANCE	4,482	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	200	400	500	500	0	500	25
	SUBTOTAL *****	2,746,777	3,047,110	2,909,304	3,128,673	3,589	3,136,332	3
MATERIALS & SUPPLIES								
22000	POSTAGE	338	500	500	500	0	500	0
22010	SHIPPING CHARGES	71	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	643	220	240	236	0	236	7
23000	OFFICE SUPPLIES	1,734	1,500	1,500	1,500	0	1,500	0
23001	PRINTING	734	400	400	400	0	400	0
23015	COMPUTER SUPPLIES	208	0	0	0	0	0	0
23031	CUSTODIAL SUPPLIES	1,840	1,800	1,800	2,000	0	2,000	11
23036	SAFETY SUPPLIES & EQUIPMENT	6,104	8,905	8,905	9,605	0	9,605	7
23037	SHOP SUPPLIES	3,014	2,500	2,675	2,500	0	2,500	0
23050	OTHER SUPPLIES	1,283	2,500	3,200	3,400	175	3,575	43
23300	UNIFORMS	2,709	2,340	2,340	2,340	0	2,340	0
23850	MINOR EQUIP & TOOLS (<\$1000)	27,042	27,250	27,250	27,500	0	27,500	0
23855	FURNITURE/FIXTURE <\$1000	425	0	2,980	1,500	0	1,500	0
26000	PAVEMENT REPAIRS MATERIAL	289,155	238,170	238,170	275,500	0	275,500	15
26200	ROCK	552,926	798,500	798,500	865,660	0	865,660	8
26201	ROCK-VENDOR HAULED	0	35,368	35,368	206,000	0	206,000	482
26300	MATERIAL & CHEMICAL SUPP.	67,565	119,300	100,000	149,000	0	149,000	24
26302	ROAD SALT	0	200,000	175,000	200,000	0	200,000	0
26400	ROAD OIL	342,753	136,000	128,000	480,000	0	480,000	252
26420	CULVERTS	151,325	140,700	140,700	169,000	0	169,000	20
26500	HIGHWAY SAFETY SIGNS	18,046	15,000	15,000	15,000	0	15,000	0
26600	STRT/TRAFFIC/CONST SIGNS	43,347	35,000	35,000	35,000	0	35,000	0
	SUBTOTAL *****	1,511,262	1,765,953	1,717,528	2,446,641	175	2,446,816	39
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,141	1,315	1,460	1,465	0	1,465	11
37210	TRAINING/SCHOOLS	4,562	12,580	12,580	11,760	0	11,760	6-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	920	2,500	1,500	2,500	0	2,500	0
37230	MEALS & LODGING-TRAINING	2,662	3,300	3,300	4,140	0	4,140	25
37235	MEALS & LODGING - OTHER	202	0	0	0	0	0	0
	SUBTOTAL *****	9,487	19,695	18,840	19,865	0	19,865	1

Road and Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

UTILITIES								
48000	TELEPHONES	3,211	3,460	3,200	3,460	0	3,460	0
48002	DATA COMMUNICATIONS	11,188	22,408	20,600	22,408	0	22,408	0
48050	CELLULAR TELEPHONES	7,200	7,800	7,000	7,800	0	7,800	0
48100	NATURAL GAS	1,752	5,000	5,000	7,500	0	7,500	50
48200	ELECTRICITY	36,476	42,400	30,000	42,400	0	42,400	0
48300	WATER	2,619	2,750	3,500	2,750	0	2,750	0
48400	SOLID WASTE	3,195	3,505	3,505	3,605	0	3,605	2
48600	SEWER USE	444	450	450	450	0	450	0
48700	LP GAS	3,130	4,200	4,200	4,200	0	4,200	0
	SUBTOTAL *****	69,215	91,973	77,455	94,573	0	94,573	3
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	497,791	587,400	587,400	587,400	0	587,400	0
59025	MOTOR VEHICLE TITLE EXP	110	99	177	66	0	66	33-
59050	ENGINE FLUIDS	35,314	36,000	36,000	36,000	0	36,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	4,883	12,000	12,000	12,000	0	12,000	0
59105	TIRES	101,489	100,000	85,000	100,000	0	100,000	0
59200	LOCAL MILEAGE	51	100	100	100	0	100	0
59300	PARKING	40	40	40	40	0	40	0
	SUBTOTAL *****	639,678	735,639	720,717	735,606	0	735,606	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,998	2,023	2,300	2,160	0	2,160	6
60100	BLDG REPAIRS/MAINTENANCE	15,247	20,000	20,000	35,000	0	35,000	75
60125	CUSTODIAL/JANITORIAL SERV	12,777	15,000	13,500	13,620	0	13,620	9-
60150	PEST CONTROL	200	212	212	212	0	212	0
60200	EQUIP REPAIRS/MAINTENANCE	281,830	220,000	250,000	250,000	0	250,000	13
60400	GROUNDS MAINTENANCE	4,203	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	316,255	260,235	289,012	303,992	0	303,992	17
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	34,504	37,213	35,000	37,258	0	37,258	0
71000	INSURANCE AND BONDS	0	500	500	500	0	500	0
71001	AUTO PHYSICAL DAMAGE INS	40,830	41,750	42,820	41,750	0	41,750	0
71002	AUTO LIABILITY INS	14,582	16,000	16,664	16,000	0	16,000	0
71003	INLAND MARINE INS	9,347	9,750	9,262	9,750	0	9,750	0
71004	PROPERTY INSURANCE	8,796	9,000	9,636	10,120	0	10,120	12
71006	ERRORS & OMISSIONS INS	11,005	10,500	9,093	10,500	0	10,500	0
71008	GENERAL LIABILITY INS	40,650	42,000	43,041	43,100	0	43,100	2
71009	D.P. EQUIP-INSURANCE	1,319	1,400	1,400	1,400	0	1,400	0
71100	OUTSIDE SERVICES	301,840	416,137	584,137	94,505	0	94,505	77-
71101	PROFESSIONAL SERVICES	4,867	0	125	125	0	125	0
71600	EQUIP LEASES & METER CHRG	2,244	1,200	1,904	300	0	300	75-
71700	EQUIPMENT RENTALS	2,050	20,000	16,290	27,000	0	27,000	35
	SUBTOTAL *****	472,034	605,450	769,872	292,308	0	292,308	52-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	329	300	300	300	0	300	0
84010	RECEPTION/MEETINGS	78	100	100	100	0	100	0
86300	TESTING	0	2,500	2,500	5,150	0	5,150	106
86800	EMERGENCY	0	150,000	0	150,000	0	150,000	0
86883	UNCOLLECTIBLE ACCOUNT EXPENSE	0	0	389	0	0	0	0
	SUBTOTAL *****	407	152,900	3,289	155,550	0	155,550	2
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	10,000	10,000	0	5,000	5,000	50-
91200	BUILDINGS & IMPROVEMENTS	5,570	0	0	0	25,000	25,000	0
91300	MACHINERY & EQUIPMENT	45,789	55,612	55,612	0	21,000	21,000	62-
91301	COMPUTER HARDWARE	5,283	5,140	2,650	0	5,000	5,000	2-
91302	COMPUTER SOFTWARE	5,950	0	0	0	0	0	0
91400	AUTO/TRUCKS	117,226	0	0	0	0	0	0
91700	GROUNDS IMPROVEMENT	0	161,000	131,995	80,000	0	80,000	50-
91800	LAND	0	304,500	304,011	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	9,772	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	681,558	890,797	888,896	0	683,050	683,050	23-
92301	REPLC COMPUTER HDWR	0	5,607	5,607	5,000	1,400	6,400	14
92302	REPLC COMPUTER SOFTWARE	0	54,000	53,945	0	8,000	8,000	85-
92400	REPLCMENT AUTO/TRUCKS	261,193	597,494	597,494	0	142,000	142,000	76-
	SUBTOTAL *****	1,132,341	2,084,150	2,050,210	85,000	890,450	975,450	53-
	TOTAL EXPENDITURES *****	6,897,456	8,763,105	8,556,227	7,262,208	894,214	8,160,492	7-

Road and Bridge Maintenance Operations & Infrastructure Preservation and Rehabilitation

2041 INFRASTRUCTURE PRESERVAT/REHAB

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	131,205	0	21,107	0	0	0	0
	SUBTOTAL *****	131,205	0	21,107	0	0	0	0
	TOTAL REVENUES *****	131,205	0	21,107	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	257	0	0	0	0	0	0
23001	PRINTING	23	0	0	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	352,553	0	0	0	0	0	0
	SUBTOTAL *****	352,833	0	0	0	0	0	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	23,768	0	0	0	0	0	0
	SUBTOTAL *****	23,768	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	218,111	1,506,675	1,286,057	700,000	0	700,000	53-
71202	CONTRACTOR COSTS	1,517,412	1,700,000	838,357	2,450,000	1,400,000	3,850,000	126
71700	EQUIPMENT RENTALS	6,150	0	0	0	0	0	0
	SUBTOTAL *****	1,741,673	3,206,675	2,124,414	3,150,000	1,400,000	4,550,000	42
	TOTAL EXPENDITURES *****	2,118,274	3,206,675	2,124,414	3,150,000	1,400,000	4,550,000	42

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	2,266	0	6,500	0	0	0	0
	SUBTOTAL *****	2,266	0	6,500	0	0	0	0
	TOTAL REVENUES *****	2,266	0	6,500	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	204	0	0	0	0	0	0
	SUBTOTAL *****	204	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	0	3,000	0	0	0	0
	SUBTOTAL *****	0	0	3,000	0	0	0	0
CONTRACTUAL SERVICES								
71016	AUTO CLAIMS DEDUCTIBLE	1,000	15,000	3,500	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	7,617	25,000	8,000	25,000	0	25,000	0
	SUBTOTAL *****	8,617	40,000	11,500	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	8,821	40,000	14,500	40,000	0	40,000	0

Decimal values have been truncated.

Road & Bridge - Other

Department Numbers 2049, 2080

Mission

These budgets account for revenue and expenditures of the Road and Bridge Fund that are not otherwise accounted for within a specific Road and Bridge operating budget. The budget includes distributions of Road and Bridge resources to the various cities, towns, villages, and road district situated within the County. It also includes reimbursement to the General Fund for certain administrative costs (legal, purchasing, human resources, payroll, information technology, etc...)

As previously noted in other budget sections, resources of the Road and Bridge Fund are used to fund 100% of Road and Bridge Maintenance Operations as well certain design, construction, and engineering activities which have been consolidated into the new Resource Management Department. These costs, taken together with the costs included in this budget, account for the total spending from the Road and Bridge Fund. A fund statement for the Road and Bridge Fund is presented within the Fund Statements tab section of this budget document.

Budget Highlights

There are no significant changes to this budget.

Road & Bridge - Other

Annual Budget

2049 PW-ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	902,529	940,750	939,800	958,600	0	958,600	1
3002	PERSONAL PROPERTY CY	193,889	205,790	208,100	187,320	0	187,320	8-
3003	RAILROAD AND UTILITY CY	34,157	34,900	35,800	35,800	0	35,800	2
3004	REPLACEMENT SURTAX/GEN CY	160,831	176,000	164,000	165,000	0	165,000	6-
3011	REAL ESTATE PY	20,826	18,900	20,000	20,000	0	20,000	5
3012	PERSONAL PROPERTY PY	26,589	21,000	22,500	22,500	0	22,500	7
	SUBTOTAL *****	1,338,821	1,397,340	1,390,200	1,389,220	0	1,389,220	1-
SALES TAXES								
3130	MOTOR VEHICLE SALES TAX	413,882	418,000	425,000	425,000	0	425,000	1
	SUBTOTAL *****	413,882	418,000	425,000	425,000	0	425,000	2
INTERGOVERNMENTAL REVENUE								
3445	FINANCIAL INSTITUTION TAX	1,750	2,200	1,750	1,800	0	1,800	18-
3450	COUNTY AID ROAD TAX	1,165,666	1,160,000	1,150,000	1,150,000	0	1,150,000	0
3482	FEDERAL DISASTER REIMB (FEMA)	-1,217	0	0	0	0	0	0
3490	FISH & WILDLIFE PILT	39,608	35,000	39,000	39,000	0	39,000	11
3491	NATL FOREST PILT	13,306	14,000	13,300	13,000	0	13,000	7-
3492	BUREAU OF LAND MGMT PILT	7,974	8,000	8,408	8,000	0	8,000	0
	SUBTOTAL *****	1,227,087	1,219,200	1,212,458	1,211,800	0	1,211,800	1-
CHARGES FOR SERVICES								
3551	COMMISSIONS-CSRD	6,072	5,700	5,700	5,800	0	5,800	1
3585	FUEL SURCHARGE	1	0	0	0	0	0	0
	SUBTOTAL *****	6,073	5,700	5,700	5,800	0	5,800	2
INTEREST								
3710	INTEREST	121	150	330	150	0	150	0
3719	INT-FINANCIAL INST TAX	185	30	0	30	0	30	0
	SUBTOTAL *****	306	180	330	180	0	180	0
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	0	182	0	0	0	0
	SUBTOTAL *****	0	0	182	0	0	0	0
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	250,000	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	13,225,986	0	0	0	0	0	0
	SUBTOTAL *****	13,475,986	0	0	0	0	0	0
	TOTAL REVENUES *****	16,462,155	3,040,420	3,033,870	3,032,000	0	3,032,000	0
CONTRACTUAL SERVICES								
71104	ADMINISTRATIVE SERVICES	309,500	241,755	241,755	241,755	0	241,755	0
71305	CART/MV DISTRIBUTION TO RD DIS	78,613	78,900	77,350	78,750	0	78,750	0
71350	PROPTXDIST-STATUTORY(R&BFUND)	206,055	207,000	218,670	223,100	0	223,100	7
71405	SALESTXDIST-REPLC PROP TX RLCK	1,053,598	1,054,000	1,042,477	1,146,300	0	1,146,300	8
71451	SALESTXDIST - FORMULA	1,045,788	1,069,000	1,054,855	1,173,000	0	1,173,000	9
71452	SALESTXDIST-APPLICATION	68,576	70,500	65,713	80,000	0	80,000	13
71453	SALESTXDIST-ROAD DISTRICT	111,436	105,500	103,760	115,500	0	115,500	9
71500	BUILDING USE/RENT CHARGE	50,000	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	2,923,566	2,876,655	2,854,580	3,108,405	0	3,108,405	8
OTHER								
84200	OTHER CONTRACTS	196,463	0	0	0	0	0	0
86882	TIF SALES TAX PAYMENTS	1,150	1,200	3,115	1,200	0	1,200	0
86910	PY ENCUMBRANCES NOT USED	-390,229	0	0	0	0	0	0
	SUBTOTAL *****	-192,616	1,200	3,115	1,200	0	1,200	0
	TOTAL EXPENDITURES *****	2,730,950	2,877,855	2,857,695	3,109,605	0	3,109,605	8

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
SALES TAXES							
3110 SALES TAXES	12,605,384	12,413,000	13,060,000	13,380,000	0	13,380,000	7
SUBTOTAL *****	12,605,384	12,413,000	13,060,000	13,380,000	0	13,380,000	8
INTEREST							
3711 INT-OVERNIGHT	5,615	6,000	5,000	5,600	0	5,600	6-
3712 INT-LONG TERM INVEST	35,212	30,000	45,500	30,000	0	30,000	0
3798 INC/DEC IN FV OF INVESTMENTS	5,932	0	-34,000	0	0	0	0
SUBTOTAL *****	46,759	36,000	16,500	35,600	0	35,600	1-
TOTAL REVENUES *****	12,652,143	12,449,000	13,076,500	13,415,600	0	13,415,600	8
OTHER							
83922 OTO: TO SPECIAL REVENUE FUND	13,225,986	0	0	0	0	0	0
SUBTOTAL *****	13,225,986	0	0	0	0	0	0
TOTAL EXPENDITURES *****	13,225,986	0	0	0	0	0	0

Decimal values have been truncated.

Energy Grants Passed through to Boone County Regional Sewer District

Department Number 2973

Mission

This budget accounts for energy grant revenues received and passed-through to the Boone County Regional Sewer District.

The County applied for an "Energize Missouri" grant on behalf of the Boone County Regional Sewer District in fiscal year 2010.

Budget Highlights

The total grant award of ~\$128,000 was spent over the course of several years, concluding in FY 2013. No further activity is expected.

Annual Budget

2973 BCRSD ENERGIZE MO COMMUNITIES

297 RECOVERY ACT GRANTS - REIMB

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE							
3411 FEDERAL GRANT REIMBURSE	87,303	0	0	0	0	0	0
SUBTOTAL *****	87,303	0	0	0	0	0	0
TOTAL REVENUES *****	87,303	0	0	0	0	0	0
CONTRACTUAL SERVICES							
71250 FED GRANT PMT TO SUBRECIPIENT	87,303	0	0	0	0	0	0
SUBTOTAL *****	87,303	0	0	0	0	0	0
TOTAL EXPENDITURES *****	87,303	0	0	0	0	0	0

Decimal values have been truncated.



Community Services- Combined Budget Summary

Description of Funding Sources

The Office of Community Services was established by the County Commission in 2014 and is primarily funded with appropriations from the Community Children's Services Fund with additional resources provided from the General Fund, the Domestic Violence Fund, and the Community Health/Medical (Hospital Lease) Fund.

- General Fund (1420)
- Domestic Violence Fund (2030)
- Community Health/Medical (Hospital Lease) Fund (2130)
- Community Children's Services Fund (2160)

The Commission-appointed Boone County Children's Services Board is responsible for establishing and approving the budget for the Children's Services Fund. The County Commission establishes and approves the appropriations for all other funds.

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 114,388	\$ 118,394	\$ 15,924	\$ 108,371	\$ 4,290	\$ 128,585
203	2030	Domestic Violence	9,286	30,119	-	29,222	-	29,222
213	2130	Community Health/Medical	-	-	37,011	-	-	37,011
216	2160	Community Children's Services	-	802	138,397	19,640	8,710	166,747
Total			<u>123,674</u>	<u>149,315</u>	<u>191,332</u>	<u>157,233</u>	<u>13,000</u>	<u>361,565</u>

Community Services Summary

Personnel Summary

Position Title			Departmental Funding Source				
			Full-time Equivalent Positions				
	2012	2013	Dept. 1420	Dept. 2130	Dept. 2160	2014 Total	Change
Director, Community Services	-	-	0.15	0.35	0.50	1.00 a	1.00
Administrative Assistant	-	-	0.10	0.23	0.67	1.00 a	1.00
Program Manager	-	-	-	-	1.00	1.00 a	1.00
Total FTEs	-	-	0.25	0.58	2.17	3.00	3.00

a: These positions were approved in the FY2014 budget with the implementation of the Children's Services sales tax which became effective on April 1, 2013.

Community Services

Department Numbers 1420, 2030, 2130, 2160

Mission

The Office of Community Services is responsible for the coordination of human service programs for Boone County. The Office was established by the County Commission in 2014 primarily in response to the citizen initiative “Putting Kids First” which resulted in voter approval of permanent one-quarter cent sales tax to fund community children’s services. Prior to the establishment of the Office of Community Services, the County’s community and social services (1420) budget was administered by the Columbia/Boone County Department of Health and Human Services pursuant to an intergovernmental agreement.

Community Services include the following:

Community and Social Services (1420): This budget includes amounts appropriated by the County Commission for social services. Community Services personnel evaluate funding requests, develop funding recommendations, and provide contract administration.

Domestic Violence (2030): The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The revenues consist of a \$10 fee collected on marriage licenses and a \$2 surcharge collected on civil and criminal cases. The fees are to be used to provide shelter for victims of domestic violence in accordance with statutory requirements.

Community Health/Medical (Hospital Lease – 2130): This budget accounts for the additional lease compensation received pursuant to the operating lease of Boone Hospital Center. Under the terms of the lease agreement, the County receives two components of lease payment. The first and primary component of lease payment is unrestricted as to use and is accounted for within the County’s General Fund (dept. 1190). The second component of lease payment began in 2010 and is restricted to Community Health purposes and is therefore accounted for within a special revenue fund which is administered by the Community Services Department.

Community Children’s Services (2160): The Community Children’s Services budget accounts for the revenues and expenditures resulting from a permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for administering the budget in accordance with the provisions of RSMo 210-861. In general, the monies may be used for counseling, family support, and temporary residential services to persons nineteen years of age or less.

Community Services

Budget Highlights

The budget for Community and Social Services (1420) reflects a nominal increase for FY 2014, attributable to the increase in administration costs. Previously, the budget included an appropriation to the City of Columbia as reimbursement for program administration. Beginning in FY 2014, county staff will perform these functions; therefore, the budget includes appropriations for pro-rata salary and benefit costs.

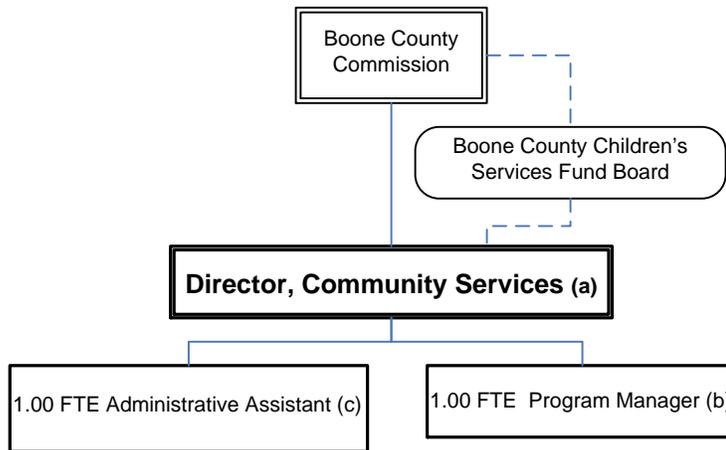
The budget for Domestic Violence (2030) reflects level funding for FY 2014. During FY 2011, the County Commission adopted a commission order to restate and amend the County's policies and procedures relating to the collection and distribution of these monies. The policies require the County to determine the amount of funds available for distribution as of September 30th each year; this amount is then appropriated for distribution in the following year. FY 2012 was a transition year, which resulted in a reduced appropriation.

The budget for Community Health/Medical (2130) reflects an increase in funding for FY 2014. This increase in expenses includes funding 35% of the salary and benefits of the Director of Community Services and 23% of an administrative assistant. The County Commission, through the new Office of Community Services, will establish policies and guidelines which will guide future allocations of monies received and held in the Community Health/Medical (Hospital Lease) Fund.

The budget for Community Children's Services (2160) is new in FY 2014. The voter-approved sales tax became effective April 1, 2013. Initial start-up activities--such as appointing the initial Board of Directors, drafting and approving By-laws, gathering community input, and other governance and operational activities--were launched in FY 2013. The Board is developing funding policies reflective of evidence-based approaches with an emphasis on outcomes measurement. Once these efforts conclude, budgetary allocations for various services will be approved by the Board. Therefore, at this time the FY 2014 appropriations include funding for administrative activities only consisting of 50% of the salary and benefits of the Director of Community Services and 67% of the salary and benefits of an administrative assistant. In addition, the budget also includes funding for 100% of the salary and benefits for a Program Manager.

Community Services

Organizational Chart



(a) Funded 15% by Dept 1420 Community & Social Services, 35% by Dept 2130 Community Health/Medical and 60% by Dept 2160 Community Children's Services

(b) Funded 100% by Dept 2160 Community Children's Services

(c) Funded 10% by Dept 1420 Community & Social Services, 23% by Dept 2130 Community Health/Medical and 67% by Dept 2160 Community Children's Services

Annual Budget

1420 COMMUNITY AND SOCIAL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014		2014 ADOPTED BUDGET	FROM PY BUD
					CORE REQUEST	SUPPLEMENTAL REQUEST		
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	13,325	0	13,325	0
10200	FICA	0	0	0	1,019	0	1,019	0
10300	HEALTH INSURANCE	0	0	0	1,246	0	1,246	0
10325	DISABILITY INSURANCE	0	0	0	38	0	38	0
10350	LIFE INSURANCE	0	0	0	11	0	11	0
10375	DENTAL INSURANCE	0	0	0	125	0	125	0
10400	WORKERS COMP	0	0	0	30	0	30	0
10500	401(A) MATCH PLAN	0	0	0	130	0	130	0
SUBTOTAL *****		0	0	0	15,924	0	15,924	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	70	0	70	0
23000	OFFICE SUPPLIES	0	0	0	330	0	330	0
23001	PRINTING	0	0	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	200	0	200	0
SUBTOTAL *****		0	0	0	700	0	700	0

Community Services

DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETING	0	0	0	330	0	330	0
37210	TRAINING/SCHOOLS	0	0	0	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	250	0	250	0
37230	MEALS & LODGING-TRAINING	0	0	0	330	0	330	0
	SUBTOTAL *****	0	0	0	1,160	0	1,160	0
UTILITIES								
48000	TELEPHONES	0	0	0	590	0	590	0
48050	CELLULAR TELEPHONES	0	0	0	180	0	180	0
48100	NATURAL GAS	0	0	0	390	0	390	0
48200	ELECTRICITY	0	0	0	750	0	750	0
48300	WATER	0	0	0	40	0	40	0
48400	SOLID WASTE	0	0	0	110	0	110	0
48500	STORM WATER UTILITY	0	0	0	10	0	10	0
48600	SEWER USE	0	0	0	60	0	60	0
	SUBTOTAL *****	0	0	0	2,130	0	2,130	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	0	0	100	0	100	0
	SUBTOTAL *****	0	0	0	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	260	0	260	0
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	100	0	100	0
	SUBTOTAL *****	0	0	0	360	0	360	0
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	0	0	0	4,950	0	4,950	0
	SUBTOTAL *****	0	0	0	4,950	0	4,950	0
OTHER								
84010	RECEPTION/MEETINGS	0	0	0	100	0	100	0
84200	OTHER CONTRACTS	94,865	98,871	98,871	98,871	0	98,871	0
86682	COMMUNITY SERV ADVS COMM	19,523	19,523	19,523	0	0	0	100-
	SUBTOTAL *****	114,388	118,394	118,394	98,971	0	98,971	16-
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	0	0	2,310	0	2,310	0
91301	COMPUTER HARDWARE	0	0	0	1,320	0	1,320	0
91302	COMPUTER SOFTWARE	0	0	0	660	0	660	0
	SUBTOTAL *****	0	0	0	4,290	0	4,290	0
	TOTAL EXPENDITURES *****	114,388	118,394	118,394	128,585	0	128,585	9

2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3566	RECORDER FEES	11,353	10,500	11,250	10,500	0	10,500	0
3567	DOM VIOLENCE FEES-CIR CLK	18,373	21,000	18,000	20,000	0	20,000	4-
	SUBTOTAL *****	29,726	31,500	29,250	30,500	0	30,500	3-
INTEREST								
3711	INT-OVERNIGHT	14	10	0	10	0	10	0
3712	INT-LONG TERM INVEST	91	60	0	60	0	60	0
3798	INC/DEC IN FV OF INVESTMENTS	10	0	0	0	0	0	0
	SUBTOTAL *****	115	70	0	70	0	70	0
	TOTAL REVENUES *****	29,841	31,570	29,250	30,570	0	30,570	3-
OTHER								
86900	MISCELLANEOUS	9,286	30,120	30,119	29,222	0	29,222	2-
	SUBTOTAL *****	9,286	30,120	30,119	29,222	0	29,222	3-
	TOTAL EXPENDITURES *****	9,286	30,120	30,119	29,222	0	29,222	3-

Community Services

2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	868	850	0	850	0	850	0
3712	INT-LONG TERM INVEST	5,687	4,900	0	4,900	0	4,900	0
3798	INC/DEC IN FV OF INVESTMENTS	855	0	0	0	0	0	0
	SUBTOTAL *****	7,410	5,750	0	5,750	0	5,750	0
MISCELLANEOUS								
3823	HOSPITAL LEASE	1,000,000	510,000	508,600	517,700	0	517,700	1
	SUBTOTAL *****	1,000,000	510,000	508,600	517,700	0	517,700	2
	TOTAL REVENUES *****	1,007,410	515,750	508,600	523,450	0	523,450	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	30,972	0	30,972	0
10200	FICA	0	0	0	2,369	0	2,369	0
10300	HEALTH INSURANCE	0	0	0	2,892	0	2,892	0
10325	DISABILITY INSURANCE	0	0	0	89	0	89	0
10350	LIFE INSURANCE	0	0	0	27	0	27	0
10375	DENTAL INSURANCE	0	0	0	290	0	290	0
10400	WORKERS COMP	0	0	0	71	0	71	0
10500	401(A) MATCH PLAN	0	0	0	301	0	301	0
	SUBTOTAL *****	0	0	0	37,011	0	37,011	0
	TOTAL EXPENDITURES *****	0	0	0	37,011	0	37,011	0

2160 COMMUNITY CHILDREN'S SERVICES

216 CMNTY CHILDRENS SERVICES FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	0	4,650,000	4,800,000	6,560,000	0	6,560,000	41
	SUBTOTAL *****	0	4,650,000	4,800,000	6,560,000	0	6,560,000	41
INTEREST								
3711	INT-OVERNIGHT	0	0	600	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	6,000	0	0	0	0
	SUBTOTAL *****	0	0	6,600	0	0	0	0
	TOTAL REVENUES *****	0	4,650,000	4,806,600	6,560,000	0	6,560,000	41
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	55,861	0	115,807	0
10200	FICA	0	0	0	4,273	0	8,859	0
10300	HEALTH INSURANCE	0	0	0	5,834	0	10,821	0
10325	DISABILITY INSURANCE	0	0	0	162	0	336	0
10350	LIFE INSURANCE	0	0	0	54	0	101	0
10375	DENTAL INSURANCE	0	0	0	585	0	1,085	0
10400	WORKERS COMP	0	0	0	128	0	260	0
10500	401(A) MATCH PLAN	0	0	0	608	0	1,128	0
	SUBTOTAL *****	0	0	0	67,505	0	138,397	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	130	0	130	0
23000	OFFICE SUPPLIES	0	0	0	670	0	670	0
23001	PRINTING	0	0	0	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	400	0	400	0
	SUBTOTAL *****	0	0	0	1,400	0	1,400	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	0	0	0	670	0	670	0
37210	TRAINING/SCHOOLS	0	0	0	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	500	0	500	0
37230	MEALS & LODGING-TRAINING	0	0	0	670	0	670	0
	SUBTOTAL *****	0	0	0	2,340	0	2,340	0

Community Services

UTILITIES								
48000	TELEPHONES	0	0	0	1,210	0	1,210	0
48050	CELLULAR TELEPHONES	0	0	0	360	0	360	0
48100	NATURAL GAS	0	0	0	780	0	780	0
48200	ELECTRICITY	0	0	0	1,520	0	1,520	0
48300	WATER	0	0	0	80	0	80	0
48400	SOLID WASTE	0	0	0	220	0	220	0
48500	STORM WATER UTILITY	0	0	0	20	0	20	0
48600	SEWER USE	0	0	0	120	0	120	0
	SUBTOTAL *****	0	0	0	4,310	0	4,310	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	0	0	200	0	200	0
	SUBTOTAL *****	0	0	0	200	0	200	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	0	0	540	0	540	0
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	200	0	200	0
	SUBTOTAL *****	0	0	0	740	0	740	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	0	0	400	0	400	0
71101	PROFESSIONAL SERVICES	0	20,000	0	0	0	0	100-
71500	BUILDING USE/RENT CHARGE	0	0	0	10,050	0	10,050	0
	SUBTOTAL *****	0	20,000	0	10,450	0	10,450	48-
OTHER								
84010	RECEPTION/MEETINGS	0	0	0	200	0	200	0
	SUBTOTAL *****	0	0	0	200	0	200	0
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	0	0	4,690	0	4,690	0
91301	COMPUTER HARDWARE	0	0	500	2,680	0	2,680	0
91302	COMPUTER SOFTWARE	0	0	302	1,340	0	1,340	0
	SUBTOTAL *****	0	0	802	8,710	0	8,710	0
	TOTAL EXPENDITURES *****	0	20,000	802	95,855	0	166,747	734

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Public Health Services

Department Number 1410

Mission

The Public Health Services budget provides county funding for the joint operation of the City of Columbia/Boone County Health and Human Services Department which is administered by the City of Columbia, a result of the 1974 merger of the City of Columbia and Boone County health departments. Services include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, WIC supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County. Joint management of the facility is achieved through a condo association arrangement.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

Budget Highlights

This budget reflects the County's portion of annual operating costs for the Health Department. Services include: Administration, Epidemiology, Community Health Promotion, Community Health Administration, Communicable Disease Prevention & Control, Public Health Nursing services, Clinical Preventive Services, Environmental Health, Social Services, and the WIC Program (Women, Infants, and Children).

The county's cost-share ratio is 35%, reflecting the estimated average percent of services provided to Boone County residents living outside the city limits of Columbia.

The County implemented food inspection fees in 2010, which are intended to recover a portion of program costs. Effective with FY 2013 budget, the County Commission approved a target cost recovery of 50% to be achieved through fee adjustments implemented over a 5-year period. FY 2014 reflects a continuation of this plan.

There are no significant changes to this budget.

Public Health Services

Annual Budget

1410 PUBLIC HEALTH SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	378	200	200	200	0	200	0
3323	FOOD INSPECTION FEES	27,927	41,500	37,750	41,175	0	41,175	0
	SUBTOTAL *****	28,305	41,700	37,950	41,375	0	41,375	1-
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	5,909	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	5,909	4,000	4,000	4,000	0	4,000	0
	TOTAL REVENUES *****	34,214	45,700	41,950	45,375	0	45,375	1-
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	18,648	24,766	24,766	18,786	0	18,786	24-
	SUBTOTAL *****	18,648	24,766	24,766	18,786	0	18,786	24-
OTHER								
86640	DENTAL ASSISTANCE	5,000	5,000	5,000	5,000	0	5,000	0
86655	ENERGY ASSISTANCE PROGRAM	7,000	7,000	7,000	7,000	0	7,000	0
86680	DEPT OF HEALTH & COMM SRV	908,848	1,028,863	977,420	1,033,891	0	1,033,891	0
	SUBTOTAL *****	920,848	1,040,863	989,420	1,045,891	0	1,045,891	0
	TOTAL EXPENDITURES *****	939,496	1,065,629	1,014,186	1,064,677	0	1,064,677	0

Decimal values have been truncated.

Animal Control

Department Number 1730

Mission

This budget includes appropriations for implementation of the County's animal control ordinance. The County does not operate its own department; instead, services are obtained through a contract with the City of Columbia/Boone County Health Department.

Budget Highlights

The contract with the City of Columbia provides 2.33 FTE animal control officers (out of a total city staff of 7 officers) and .33 FTE clerical staff. The City of Columbia contracts with the Central Missouri Humane Society for detention and boarding services for the Animal Control program; the County pays 33% of the cost of this contract as well as 33% of all other operating costs. The County receives impoundment fees and boarding fees. In addition, the County provides Animal Control services to the City of Ashland pursuant to an intergovernmental agreement; Ashland reimburses the County for the cost of these services.

The funding FY 2014 includes additional appropriations for replacement of an animal control vehicle. In addition, the City added an additional 1.0 FTE animal control officer (increased from a total of 6 to 7) which is included in the annual contract cost of which the County pays 33%.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	650	1,150	500	1,000	0	1,000	13-
	SUBTOTAL *****	650	1,150	500	1,000	0	1,000	13-
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	100	0	50	50	0	50	0
3502	ANIMAL CONTROL MICROCHIP FEE	70	0	50	50	0	50	0
3515	IMPOUNDMENT FEES	2,350	3,500	2,500	3,000	0	3,000	14-
3516	BOARDING FEES	2,770	3,500	3,000	3,500	0	3,500	0
3528	REIMB PERSONNEL/PROJECTS	7,078	7,078	12,946	10,000	0	10,000	41
	SUBTOTAL *****	12,368	14,078	18,546	16,600	0	16,600	18
	TOTAL REVENUES *****	13,018	15,228	19,046	17,600	0	17,600	16
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	786	1,000	1,500	1,500	0	1,500	50
59105	TIRES	667	0	0	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	575	0	700	700	0	700	0
	SUBTOTAL *****	2,028	1,000	2,200	2,200	0	2,200	120
CONTRACTUAL SERVICES								
71900	ANIMAL CONTROL	165,368	178,652	169,720	198,820	0	198,820	11
	SUBTOTAL *****	165,368	178,652	169,720	198,820	0	198,820	11

Animal Control

Dept. No. 1730

FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	21,056	21,056	0
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,056</u>	<u>21,056</u>	<u>0</u>
	TOTAL EXPENDITURES *****	167,396	179,652	171,920	201,020	21,056	222,076	24

Decimal values have been truncated.

On-Site Waste Water

Department Number 1740

Mission

The budget includes appropriations for the implementation and administration of the county's on-site wastewater ordinance. The regulations, enacted October 1992, monitor the design, construction, and modification of small on-site waste water systems. The regulations are enforced to protect public health and to prevent the entrance of diseases into the County by way of wastewater. The County administers the program through a contract with the Boone County/City Health Department.

Budget Highlights

Program revenues have fallen sharply over the past several years, a reflection of the general slow-down in construction. As a result, City of Columbia/Boone County Department of Health personnel resources have been reallocated to environmental health activities which are accounted for within the Community Health budget (Dept. No. 1410).

Permit fee revenue is intended to recover a significant portion of program operating costs. Effective with the FY 2013 budget, the Commission approved a target cost recovery of 50%, to be achieved through fee adjustments implemented over a 5-year period.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
	LICENSES AND PERMITS							
3321	WASTE WATER CONST. PERMIT	24,605	28,280	32,000	30,000	0	30,000	6
	SUBTOTAL *****	24,605	28,280	32,000	30,000	0	30,000	6
	TOTAL REVENUES *****	24,605	28,280	32,000	30,000	0	30,000	6
	OTHER							
86606	ON-SITE SEWAGE PROGRAM	65,594	86,838	82,500	69,867	0	69,867	19-
	SUBTOTAL *****	65,594	86,838	82,500	69,867	0	69,867	20-
	TOTAL EXPENDITURES *****	65,594	86,838	82,500	69,867	0	69,867	20-

Decimal values have been truncated.

Civic Services

Department Number 1430

Mission

This budget reflects all amounts appropriated by the County Commission for various civic services. The County is required by state statute to provide funding for indigent burials; all other appropriations are discretionary.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **Central Missouri Humane Society:** The Humane Society encourages and promotes the humane treatment of animals through public education efforts. Additionally, the Humane Society provides for the humane care, adoption, and disposition of lost, stray, and unwanted animals. This appropriation is in addition to the county's share of the animal control contract with the Humane Society, which is included in the county's Animal Control Budget (see department number 1730)
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount based on historical trends.
- **University Extension Council:** The Council was established pursuant to RSMo 262.550 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society:** This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.

The FY 2014 appropriations reflect a reduction of 6%, or \$9,000, in funding to the University Extension Council. This is the second year of a 5-year phased-in reduction which will result in an annual appropriation of \$75,000 in FY 2017.

Annual Budget

1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG
		ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	OTHER							
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	0	10,260	0
86615	INDIGENT BURIALS	2,500	5,000	4,000	5,000	0	5,000	0
86675	EXTENSION COUNCIL	120,000	111,000	111,000	102,000	0	102,000	8-
86689	BOONE CO HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	142,760	136,260	135,260	127,260	0	127,260	7-
	TOTAL EXPENDITURES *****	142,760	136,260	135,260	127,260	0	127,260	7-

Decimal values have been truncated.

Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

During FY 2012, the County received a one-time payment of \$1M in conjunction with extension of the hospital lease. One-half of the amount, or \$500,000, was appropriated for economic development purposes by providing a revenue guarantee payment to the City of Columbia in conjunction with the operations of the Columbia regional airport.

The FY 2014 budget includes appropriations for the following:

- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Show Me Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
	OTHER							
84200	OTHER CONTRACTS	500,000	0	0	0	0	0	0
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	0	18,000	0
	SUBTOTAL *****	553,000	53,000	53,000	53,000	0	53,000	0
	TOTAL EXPENDITURES *****	553,000	53,000	53,000	53,000	0	53,000	0

Decimal values have been truncated.

Parks and Recreation

Department Number 1610

Mission

The Boone County Commission created the Parkland Study Committee in September 1990. The Committee was formed to advise the County Commission on matters relating to the acquisition and development of parks and recreation facilities. Planning and Zoning staff (a division within Resource Management) provides support services for the Committee and the County Commission until a full-time Parks and Recreation staff is warranted. It appears that the need for full-time staff is still several years away.

This budget includes appropriations for maintenance of county-owned park properties and is administered by the Facilities Maintenance Department.

Budget Highlights

Prior to 1997, this budget accounted for appropriations related to the acquisition and improvement of the county-owned portion of the MKT trail. Since 1998, this budget reflects routine maintenance appropriations related to county-owned parkland. County-owned parkland includes the county's section of the MKT trail and the El Chaparral subdivision park.

The FY 2014 budget includes \$50,000 to straighten a section of the MKT trail to correct a serious soil erosion problem.

Annual Budget

1610 PARKS & RECREATION

100 GENERAL FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23035	MAINTENANCE SUPPLIES	0	0	0	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	300	0	300	0
26600	STRT/TRAFFIC/CONST SIGNS	0	0	0	1,850	0	1,850	0
	SUBTOTAL *****	0	0	0	2,350	0	2,350	0
UTILITIES								
48200	ELECTRICITY	87	96	90	96	0	96	0
	SUBTOTAL *****	87	96	90	96	0	96	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	111	500	100	500	0	500	0
60400	GROUNDS MAINTENANCE	20,807	34,374	47,800	30,758	-4,698	26,060	24-
	SUBTOTAL *****	20,918	34,874	47,900	31,258	-4,698	26,560	24-
CONTRACTUAL SERVICES								
71500	BUILDING USE/RENT CHARGE	38,950	40,293	40,293	28,653	0	28,653	28-
	SUBTOTAL *****	38,950	40,293	40,293	28,653	0	28,653	29-
FIXED ASSET ADDITIONS								
91700	GROUNDS IMPROVEMENT	0	0	0	0	50,000	50,000	0
	SUBTOTAL *****	0	0	0	0	50,000	50,000	0
	TOTAL EXPENDITURES *****	59,955	75,263	88,283	62,357	45,302	107,659	43

Decimal values have been truncated.

Fairground Capital and Maintenance

Department Number 2120

Mission

The Boone County Fairground property (including buildings and equipment) were purchased by the County in 1999 from the debt-burdened Agricultural-Mechanical Society and the Boone County Fair, Inc. Pursuant to an operating lease agreement, the day-to-day operations of the property continued under the direction of the Fair Board, Inc., until October 2011. Under the terms and conditions of the Boone County Fair, Inc. operating lease agreement, the County neither received revenue nor provided operating subsidies.

The County Commission entered into a temporary 3-month operating agreement with TAG Events, LLC effective October 1, 2011, which required payment from the County. Effective January 1, 2012, the County entered into a two-year management contract with TAG Events which required an annual operating subsidy from the County (\$200,000) and a utility subsidy equal to 50% of utility costs. To the extent operations were profitable, the contract provided for re-payment of the operating subsidy to the County as well as profit-sharing with the contractor. This contract has been extended through June 30, 2014. The County Commission has not developed a long-term plan and budgetary impact analysis for the property; consequently, the budget reflects operating costs through June 30, 2014 only.

The Fairground Capital and Maintenance Fund was created in FY 2002 by local policy. It was established using the net insurance proceeds (approximately \$500,000) received during 2002 from structural damage sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the damaged structures; instead, the insurance proceeds were set aside into a special revenue fund and have been used to pay for various maintenance and capital needs. In the past, this budget reflected the appropriations pertaining to capital and maintenance needs of the fairground property. Beginning in 2009, it also accounted for the County's property insurance premium associated with Fairground properties. Currently, the budget accounts for operating transfers-in from the General Fund which will be used to pay for the contractual obligations described above and capital repairs. Profit sharing revenues, if any, are also accounted for within this fund.

The County Commission approves and administers this budget.

Fairground and Capital Maintenance

Budget Highlights

The FY 2014 budget includes appropriations for the following:

- Property insurance
- Contractual operating subsidy through June 30, 2014
- Fifty percent (50%) reimbursement of utilities
- Contingency Annual Budget

Annual Budget

2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	29,810	0	0	0	0	0	0
	SUBTOTAL *****	29,810	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	60	40	50	50	0	50	25
3712	INT-LONG TERM INVEST	383	150	0	450	0	450	200
3798	INC/DEC IN FV OF INVESTMENTS	91	0	0	0	0	0	0
	SUBTOTAL *****	534	190	50	500	0	500	163
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	53,055	0	5,000	0	0	0	0
3891	DIVIDENDS/REBATES	7,756	0	0	0	0	0	0
	SUBTOTAL *****	60,811	0	5,000	0	0	0	0
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	375,000	250,000	250,000	50,000	0	50,000	80-
	SUBTOTAL *****	375,000	250,000	250,000	50,000	0	50,000	80-
	TOTAL REVENUES *****	466,155	250,190	255,050	50,500	0	50,500	80-
CONTRACTUAL SERVICES								
71004	PROPERTY INSURANCE	9,587	12,000	11,787	12,400	0	12,400	3
71100	OUTSIDE SERVICES	200,000	200,000	200,000	100,000	0	100,000	50-
71112	REIMBURSEABLES	42,684	50,000	49,100	25,000	0	25,000	50-
	SUBTOTAL *****	252,271	262,000	260,887	137,400	0	137,400	48-
OTHER								
86850	CONTINGENCY	0	0	0	50,000	0	50,000	0
	SUBTOTAL *****	0	0	0	50,000	0	50,000	0
FIXED ASSET ADDITIONS								
92200	REPLACEMENT BLDGS & IMPRV	111,442	140,000	50,000	0	0	0	100-
	SUBTOTAL *****	111,442	140,000	50,000	0	0	0	100-
	TOTAL EXPENDITURES *****	363,713	402,000	310,887	187,400	0	187,400	53-

Decimal values have been truncated.

Boone County Fairground Regional Recreation District

Department Number 2150

Mission

The Boone County Fairground Regional Recreation District Fund was established in 2011 to account for the revenue and expenditures resulting from a one-half cent sales tax imposed by the County Commission on all retail sales within the district's boundaries. Property located within the district's boundaries consists of property solely owned by Boone County and commonly known as the Boone County Fairgrounds. Proceeds of the sales tax will be used for maintenance, repair, and improvement of property located within the district.

The County Commission approves and administers this budget.

Budget Highlights

No appropriations have been approved at this time.

Annual Budget

2150 BOCO FAIRGND REG REC DIST

215 BOCO FAIRGRND REG REC DIST FND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
SALES TAXES								
3110	SALES TAXES	2,196	1,900	3,000	1,900	0	1,900	0
	SUBTOTAL *****	2,196	1,900	3,000	1,900	0	1,900	0
INTEREST								
3711	INT-OVERNIGHT	1	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	4	2	0	2	0	2	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	0	0	0	0	0
	SUBTOTAL *****	5	2	0	2	0	2	0
	TOTAL REVENUES *****	2,201	1,902	3,000	1,902	0	1,902	0

Decimal values have been truncated.



Operating Budgets—

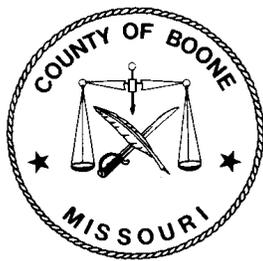
Other Funds

This section contains the County's detailed operating budgets for appropriations, activities, departments, and offices financed from resources other than the County's General Revenue Fund and its various special revenue funds. A description of these funds may be found in the General Information section of this document.

On the following pages, some of the budgets represent a cost center for specific activities, such as a debt service budget that accounts for principal and interest payments for bonds. Other budgets reflect the costs and activities required to operate an entire department, such as Facilities Maintenance and Housekeeping. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by fund type as follows:

- Debt Service Funds
- Internal Service Funds
- Trust Funds



Debt Service Funds

Department Numbers 3030, 3040, 3050, 3830, 3840
3850, 3860, 3870, 3880, 3890, 3900, 3920

Mission

As needed, the County establishes debt service funds to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding debt. The Boone County Treasurer administers these budgets.

Budget Highlights

Debt service payments accounted for in debt service funds include the following:

- 2012 Series Certificates of Participation—Debt Service Reserve Fund (Dept. No 3030)
- 2005 Series Taxable Special Obligation Bonds- Land and Building Acquisition (Dept. No.3040)
- 2010 Series Taxable Special Obligation Bonds- Sheriff Annex and Election Equipment Storage Building Project (Dept. No.3050)
- 2000A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3830)
- 2000B Series General Obligation Bonds-Road NID Program (Dept. No. 3840)
- 2001 Series General Obligation Bonds-Road NID Program (Dept. No. 3850)
- 2006A Series General Obligation Bonds-Road NID Program (Dept. No. 3860)
- 2008 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3870)
- 2010A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3880)
- 2010 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3890)
- 2011 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3900)
- 2011 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3920)

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document. Also, refer to the Fund Statements for the various debt service funds located in the Fund Statement tab section of this document.

Debt Service Funds

During FY 2012, the County refinanced the outstanding 2003 Special Obligation Bonds by issuing Certificates of Participation (COPs), reducing future interest costs. A portion of the existing debt service reserve was used to retire the outstanding bonds; the new debt service reserve requirement is less than the previous reserve requirement.

Annual Budget

3030 '93/'03/'12 SERIES DBT SVC RSV

303 '93/'03/'12 DBT SVC RSV FUND

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
83917	OTO: TO GENERAL FUND	301,000	0	0	0	0	0	0
SUBTOTAL *****		301,000	0	0	0	0	0	0
TOTAL EXPENDITURES *****		301,000	0	0	0	0	0	0

3040 2005 SERIES SPEC OB BNDS-TXBL

304 2005 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3710	INTEREST	2	0	0	0	0	0	0
3711	INT-OVERNIGHT	5	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	26	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-3,341	0	0	0	0	0	0
SUBTOTAL *****		-3,308	0	0	0	0	0	0
TOTAL REVENUES *****		-3,308	0	0	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	16,411	0	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	1,800,000	0	0	0	0	0	0
84100	INTEREST EXPENSE	53,382	0	0	0	0	0	0
SUBTOTAL *****		1,869,793	0	0	0	0	0	0
TOTAL EXPENDITURES *****		1,869,793	0	0	0	0	0	0

3050 2010 SERIES SPEC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	13,416	12,283	12,089	10,314	0	10,314	16-
SUBTOTAL *****		13,416	12,283	12,089	10,314	0	10,314	16-
INTEREST								
3710	INTEREST	0	0	4	0	0	0	0
3711	INT-OVERNIGHT	20	25	42	40	0	40	60
3712	INT-LONG TERM INVEST	115	100	380	380	0	380	280
3798	INC/DEC IN FV OF INVESTMENTS	1	0	-292	0	0	0	0
SUBTOTAL *****		136	125	134	420	0	420	236
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	60,000	60,000	60,000	60,000	0	60,000	0
3917	OTI: FROM SPECIAL REVENUE FUND	40,000	40,000	40,000	40,000	0	40,000	0
SUBTOTAL *****		100,000	100,000	100,000	100,000	0	100,000	0
TOTAL REVENUES *****		113,552	112,408	112,223	110,734	0	110,734	1-

Debt Service Funds

OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	75,000	75,000	75,000	80,000	0	80,000	6
84100	INTEREST EXPENSE	29,813	27,298	27,298	24,698	0	24,698	9-
	SUBTOTAL *****	104,813	102,298	102,298	104,698	0	104,698	2
	TOTAL EXPENDITURES *****	104,813	102,298	102,298	104,698	0	104,698	2

3830 2000A SERIES GO BONDS-SEWR NID

383 2000A SERIES GO BONDS-SEWR NID								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
83917	OTO: TO GENERAL FUND	1,046	0	0	0	0	0	0
	SUBTOTAL *****	1,046	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,046	0	0	0	0	0	0

3840 2000B SERIES GO BONDS-ROAD NID

384 2000B SERIES GO BONDS-ROAD NID								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
83917	OTO: TO GENERAL FUND	653	0	0	0	0	0	0
	SUBTOTAL *****	653	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	653	0	0	0	0	0	0

3850 2001 SERIES GO BONDS-ROAD NID

385 2001 SERIES GO BONDS-ROAD NID								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	633	0	0	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	28	0	0	0	0	0	0
	SUBTOTAL *****	661	0	0	0	0	0	0
INTEREST								
3710	INTEREST	0	0	0	0	0	0	0
3711	INT-OVERNIGHT	16	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	86	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-106	0	0	0	0	0	0
	SUBTOTAL *****	-4	0	0	0	0	0	0
	TOTAL REVENUES *****	657	0	0	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	41,492	0	0	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	37,000	0	0	0	0	0	0
84100	INTEREST EXPENSE	759	0	0	0	0	0	0
86900	MISCELLANEOUS	261	0	0	0	0	0	0
	SUBTOTAL *****	79,512	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	79,512	0	0	0	0	0	0

3860 2006A SERIES GO BONDS-ROAD NID

386 2006A SERIES GO BONDS-ROAD NID								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	19,342	20,018	20,018	20,928	0	20,928	4
3059	NID PROP TAX PASS THRU-INTERST	3,294	2,391	2,391	1,482	0	1,482	38-
	SUBTOTAL *****	22,636	22,409	22,409	22,410	0	22,410	0

Debt Service Funds

INTEREST								
3710	INTEREST	1	1	10	10	0	10	900
3711	INT-OVERNIGHT	2	5	5	5	0	5	0
3712	INT-LONG TERM INVEST	14	20	30	20	0	20	0
3798	INC/DEC IN FV OF INVESTMENTS	-1	0	-21	0	0	0	0
SUBTOTAL *****		16	26	24	35	0	35	35
TOTAL REVENUES *****		22,652	22,435	22,433	22,445	0	22,445	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	19,000	19,000	19,000	20,000	0	20,000	5
84100	INTEREST EXPENSE	4,073	3,218	3,218	2,340	0	2,340	27-
86900	MISCELLANEOUS	350	350	350	350	0	350	0
SUBTOTAL *****		23,423	22,568	22,568	22,690	0	22,690	1
TOTAL EXPENDITURES *****		23,423	22,568	22,568	22,690	0	22,690	1

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	134,711	50,136	80,101	46,954	0	46,954	6-
3059	NID PROP TAX PASS THRU-INTERST	28,360	14,615	18,896	12,707	0	12,707	13-
SUBTOTAL *****		163,071	64,751	98,997	59,661	0	59,661	8-
INTEREST								
3710	INTEREST	3	1	50	50	0	50	,900
3711	INT-OVERNIGHT	46	38	90	90	0	90	136
3712	INT-LONG TERM INVEST	293	200	813	800	0	800	300
3798	INC/DEC IN FV OF INVESTMENTS	14	0	-754	0	0	0	0
SUBTOTAL *****		356	239	199	940	0	940	293
TOTAL REVENUES *****		163,427	64,990	99,196	60,601	0	60,601	7-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	49,100	50,000	50,000	50,800	0	50,800	1
84100	INTEREST EXPENSE	18,049	17,098	17,098	16,130	0	16,130	5-
86900	MISCELLANEOUS	4,823	4,578	4,578	4,328	0	4,328	5-
SUBTOTAL *****		71,972	71,676	71,676	71,258	0	71,258	1-
TOTAL EXPENDITURES *****		71,972	71,676	71,676	71,258	0	71,258	1-

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	13,119	1,061	7,106	1,095	0	1,095	3
3059	NID PROP TAX PASS THRU-INTERST	21,589	9,108	13,621	8,475	0	8,475	6-
SUBTOTAL *****		34,708	10,169	20,727	9,570	0	9,570	6-
INTEREST								
3710	INTEREST	28	50	0	0	0	0	100-
3711	INT-OVERNIGHT	13	10	26	25	0	25	150
3712	INT-LONG TERM INVEST	82	50	228	200	0	200	300
3798	INC/DEC IN FV OF INVESTMENTS	7	0	-221	0	0	0	0
SUBTOTAL *****		130	110	33	225	0	225	105
TOTAL REVENUES *****		34,838	10,279	20,760	9,795	0	9,795	5-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	1,000	1,000	1,000	1,000	0	1,000	0
84100	INTEREST EXPENSE	10,030	9,990	9,990	9,950	0	9,950	0
SUBTOTAL *****		11,030	10,990	10,990	10,950	0	10,950	0
TOTAL EXPENDITURES *****		11,030	10,990	10,990	10,950	0	10,950	0

Debt Service Funds

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	7,884	5,425	5,507	5,596	0	5,596	3
3059	NID PROP TAX PASS THRU-INTERST	5,254	3,902	3,965	3,732	0	3,732	4-
	SUBTOTAL *****	13,138	9,327	9,472	9,328	0	9,328	0
	TOTAL REVENUES *****	13,138	9,327	9,472	9,328	0	9,328	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	6,700	6,800	6,800	6,900	0	6,900	1
84100	INTEREST EXPENSE	2,063	1,964	1,963	1,862	0	1,862	5-
86900	MISCELLANEOUS	1,811	1,778	1,777	1,744	0	1,744	1-
	SUBTOTAL *****	10,574	10,542	10,540	10,506	0	10,506	0
	TOTAL EXPENDITURES *****	10,574	10,542	10,540	10,506	0	10,506	0

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	48,729	39,663	60,766	38,746	0	38,746	2-
3059	NID PROP TAX PASS THRU-INTERST	16,582	12,784	17,191	10,624	0	10,624	16-
	SUBTOTAL *****	65,311	52,447	77,957	49,370	0	49,370	6-
INTEREST								
3710	INTEREST	13	22	25	25	0	25	13
	SUBTOTAL *****	13	22	25	25	0	25	14
OTHER FINANCING SOURCES								
3919	OTI: FROM NID FUND	773	0	0	0	0	0	0
	SUBTOTAL *****	773	0	0	0	0	0	0
	TOTAL REVENUES *****	66,097	52,469	77,982	49,395	0	49,395	6-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	35,000	40,000	40,000	40,000	0	40,000	0
84100	INTEREST EXPENSE	19,592	13,375	13,375	12,175	0	12,175	8-
	SUBTOTAL *****	54,592	53,375	53,375	52,175	0	52,175	2-
	TOTAL EXPENDITURES *****	54,592	53,375	53,375	52,175	0	52,175	2-

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	4,524	2,558	2,625	2,679	0	2,679	4
3059	NID PROP TAX PASS THRU-INTERST	4,690	3,186	3,274	3,066	0	3,066	3-
	SUBTOTAL *****	9,214	5,744	5,899	5,745	0	5,745	0
INTEREST								
3710	INTEREST	3	5	5	5	0	5	0
	SUBTOTAL *****	3	5	5	5	0	5	0
OTHER FINANCING SOURCES								
3919	OTI: FROM NID FUND	619	0	0	0	0	0	0
	SUBTOTAL *****	619	0	0	0	0	0	0
	TOTAL REVENUES *****	9,836	5,749	5,904	5,750	0	5,750	0

Debt Service Funds

OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	2,000	2,000	2,000	2,000	0	2,000	0
84100	INTEREST EXPENSE	2,755	3,190	3,190	3,110	0	3,110	2-
	SUBTOTAL *****	<u>4,755</u>	<u>5,190</u>	<u>5,190</u>	<u>5,110</u>	<u>0</u>	<u>5,110</u>	<u>2-</u>
	TOTAL EXPENDITURES *****	4,755	5,190	5,190	5,110	0	5,110	2-

Decimal values have been truncated.

Self-Insured Health Insurance

Department Number 6000

Mission

This budget reflects the operations of the County's self-insured health plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

The budget reflects a 5% increase each for county-paid employee premiums and in employee-paid dependent coverage premiums. The estimated medical claims budget is based on an actuarially determined estimate for expected claims. In prior years, the budget also included a Contingency for additional claims cost that could potentially be incurred before aggregate stop-loss coverage would apply (i.e., the difference between expected claims and maximum claims). Beginning in FY 2014, this amount (the potential additional expenditures between estimated claims and maximum claims) is no longer reflected within the annual budget.

There are no other significant changes to this budget.

Self-Insured Health Insurance

Dept. No. 6000

Annual Budget

6000 HEALTH INS ADMINISTRATION

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,897,192	1,977,188	1,897,000	2,114,682	0	2,114,682	6
3531	DEPENDENT INSURANCE PREMIUMS	424,632	425,508	401,600	427,266	0	427,266	0
3532	RETIREE/COBRA INSUR. PREMIUMS	41,751	0	26,930	0	0	0	0
	SUBTOTAL *****	2,363,575	2,402,696	2,325,530	2,541,948	0	2,541,948	6
INTEREST								
3711	INT-OVERNIGHT	1,431	1,590	1,500	1,500	0	1,500	5-
3712	INT-LONG TERM INVEST	9,046	11,085	12,830	11,085	0	11,085	0
3798	INC/DEC IN FV OF INVESTMENTS	1,527	0	-10,215	0	0	0	0
	SUBTOTAL *****	12,004	12,675	4,115	12,585	0	12,585	1-
MISCELLANEOUS								
3890	MISCELLANEOUS	353	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	21,659	20,000	17,750	15,000	0	15,000	25-
	SUBTOTAL *****	22,012	20,000	17,750	15,000	0	15,000	25-
	TOTAL REVENUES *****	2,397,591	2,435,371	2,347,395	2,569,533	0	2,569,533	6
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	1,762,782	1,957,343	1,589,275	2,190,608	0	2,190,608	11
71051	OTHER POST-EMPLOYMENT BENEFITS	-5,804	64,100	64,100	64,100	0	64,100	0
71055	PRESCRIPTION DRUG CLAIMS	500,979	580,000	488,800	580,000	0	580,000	0
71060	EXCESS LOSS/COVERAGE POLICY	200,498	248,052	227,500	290,576	0	290,576	17
71100	OUTSIDE SERVICES	4,294	15,000	4,500	15,000	0	15,000	0
71101	PROFESSIONAL SERVICES	33,400	33,400	33,400	29,400	0	29,400	11-
71104	ADMINISTRATIVE SERVICES	162,896	179,063	164,200	191,156	0	191,156	6
71117	PRESCRIP CARD ADMIN FEES	442	1,500	500	1,500	0	1,500	0
	SUBTOTAL *****	2,659,487	3,078,458	2,572,275	3,362,340	0	3,362,340	9
OTHER								
83200	FEE PAYMENT	0	0	690	52,500	0	52,500	0
86850	CONTINGENCY	0	489,336	0	0	0	0	100-
	SUBTOTAL *****	0	489,336	690	52,500	0	52,500	89-
	TOTAL EXPENDITURES *****	2,659,487	3,567,794	2,572,965	3,414,840	0	3,414,840	4-

Decimal values have been truncated.

Self-Insured Dental Insurance

Department Number 6010

Mission

This budget reflects the operations of the County's self-insured dental plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

The budget reflects a modest increase to employer-paid premiums for employee coverage and employee-paid dependent premiums.

Annual Budget

6010 DENTAL INS ADMINISTRATION

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	142,214	197,109	189,900	212,030	0	212,030	7
3531	DEPENDENT INSURANCE PREMIUMS	45,110	59,674	60,000	62,916	0	62,916	5
3532	RETIREE/COBRA INSUR. PREMIUMS	3,677	0	5,900	0	0	0	0
	SUBTOTAL *****	191,001	256,783	255,800	274,946	0	274,946	7
INTEREST								
3711	INT-OVERNIGHT	38	50	40	45	0	45	10-
3712	INT-LONG TERM INVEST	237	415	370	400	0	400	3-
3798	INC/DEC IN FV OF INVESTMENTS	46	0	-235	0	0	0	0
	SUBTOTAL *****	321	465	175	445	0	445	4-
	TOTAL REVENUES *****	191,322	257,248	255,975	275,391	0	275,391	7
CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	200,886	223,689	207,000	234,802	0	234,802	4
71104	ADMINISTRATIVE SERVICES	14,663	15,200	14,480	15,773	0	15,773	3
	SUBTOTAL *****	215,549	238,889	221,480	250,575	0	250,575	5
	TOTAL EXPENDITURES *****	215,549	238,889	221,480	250,575	0	250,575	5

Decimal values have been truncated.

Self-Insured Workers' Comp

Department Number 6020

Mission

This budget was established to account for the operations of the County's self-insured workers' compensation plan. The self-insured plan was established by the County Commission mid-year 2005 and is operated as an internal service fund, subject to the rules and regulations established by the Missouri State Division of Workers' Compensation. A fund statement is included in the Fund Statements tab section of this document.

Effective June 1, 2013, the County joined the Missouri Association of Counties (MAC) Workers Compensation Trust Fund. Open workers compensation claims as of the date of transfer to the MAC Trust continue to be accounted for within this self-insured fund. At such time that all remaining self-insured claims are closed-out, the residual assets of the self-insured fund will be distributed back to the appropriate governmental funds.

This budget is administered by the Human Resources & Risk Management Department.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

6020 WORKERS COMP ADMINISTRATION

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	417,457	459,350	192,037	0	0	0	100-
	SUBTOTAL *****	417,457	459,350	192,037	0	0	0	100-
INTEREST								
3710	INTEREST	-1,305	0	-160	0	0	0	0
3711	INT-OVERNIGHT	635	770	710	675	0	675	12-
3712	INT-LONG TERM INVEST	4,020	3,740	6,005	4,500	0	4,500	20
3798	INC/DEC IN FV OF INVESTMENTS	610	0	-4,670	0	0	0	0
	SUBTOTAL *****	3,960	4,510	1,885	5,175	0	5,175	15
	TOTAL REVENUES *****	421,417	463,860	193,922	5,175	0	5,175	99-
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	12,324	0	0	0	0	100-
10200	FICA	0	942	0	0	0	0	100-
	SUBTOTAL *****	0	13,266	0	0	0	0	100-

Self-Insured Workers' Comp

CONTRACTUAL SERVICES								
71050	INSURANCE CLAIMS	89,597	146,000	146,000	146,000	0	146,000	0
71055	PRESCRIPTION DRUG CLAIMS	2,105	1,800	11,900	11,900	0	11,900	561
71056	CLAIMS EXPENSE - LEGAL	5,994	19,000	5,620	7,500	0	7,500	60-
71057	CLAIMS EXPENSE - INDEMNITY	46,228	130,000	50,000	50,000	0	50,000	61-
71058	CLAIMS EXPENSE - OTHER	31,216	40,000	40,000	40,000	0	40,000	0
71060	EXCESS LOSS/COVERAGE POLICY	57,357	58,000	8,690	0	0	0	100-
71061	WC - SECOND INJURY FUND TAX	12,349	16,000	3,105	0	0	0	100-
71063	WC - ADMINISTRATION TAX	4,116	4,200	2,275	0	0	0	100-
71070	INCREASE/DECREASE IN RESERVES	41,289	0	33,080	0	0	0	0
71101	PROFESSIONAL SERVICES	0	3,000	0	0	0	0	100-
71104	ADMINISTRATIVE SERVICES	12,675	13,200	16,788	0	0	0	100-
SUBTOTAL *****		302,926	431,200	317,458	255,400	0	255,400	41-
OTHER								
83923	OTO: TO INTERNAL SERVICE FUND	45,000	45,000	45,000	0	0	0	100-
SUBTOTAL *****		45,000	45,000	45,000	0	0	0	100-
TOTAL EXPENDITURES *****		347,926	489,466	362,458	255,400	0	255,400	48-

Decimal values have been truncated.

Self-Insured Workers' Comp Loss Control

Department Number 6030

Mission

This budget was established when the County elected to self-insured Workers' Compensation risk and it accounted for the County's worker's compensation loss control activities during the period of self-insurance. which are accounted for within the Workers' Compensation Loss Control Fund. Effective June 1, 2013, the County joined the Missouri Association of Counties (MAC) Workers' Compensation Trust.

Some loss control activities are provided by the MAC Workers' Compensation Trust. Other loss control activities have been transitioned to the appropriate annual operating budget, such as Public Works, Sheriff, and Correction.

At such time that all self-insured workers' compensation claims have been closed-out, the residual assets of the Self-insured Worker's Compensation Loss Control Fund will be distributed to the appropriate governmental funds.

Budget Highlights

Effective FY 2014, funding for loss control activities has been incorporated into the various annual operating budgets.

Annual Budget

6030 WORKER'S COMP LOSS CONTROL

603 WORKER'S COMP LOSS CONTROL

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM FY BUD
INTEREST								
3711	INT-OVERNIGHT	35	35	80	0	0	0	100-
3712	INT-LONG TERM INVEST	223	190	0	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	45	0	0	0	0	0	0
	SUBTOTAL *****	303	225	80	0	0	0	100-
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	45,000	45,000	45,000	0	0	0	100-
	SUBTOTAL *****	45,000	45,000	45,000	0	0	0	100-
	TOTAL REVENUES *****	45,303	45,225	45,080	0	0	0	100-
DUES TRAVEL & TRAINING								
37210	TRAINING/SCHOOLS	460	700	100	0	0	0	100-
37230	MEALS & LODGING-TRAINING	0	0	100	0	0	0	0
	SUBTOTAL *****	460	700	200	0	0	0	100-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	980	2,760	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	17,232	50,675	21,500	0	0	0	100-
	SUBTOTAL *****	18,212	53,435	21,500	0	0	0	100-
	TOTAL EXPENDITURES *****	18,672	54,135	21,700	0	0	0	100-

Decimal values have been truncated.

Facilities & Grounds Maintenance, Housekeeping and Parking Combined Budget Summary

Description of Funding Sources

Building maintenance, parking lot maintenance, and housekeeping services for facilities which house multiple offices are provided through a centralized department consisting of three divisions: Facilities Maintenance, Housekeeping, and Parking. The County Commission provides direct oversight to the Manager of Facilities Maintenance, who is responsible for the day-to-day management and supervision of the three divisions. The costs of these activities along with the internally-billed revenues are accounted for within an internal service fund, the Building and Grounds Fund (#610). A fund statement is included in the Fund Statements tab section of this document.

Road and Bridge Maintenance Operations provides for its own housekeeping, maintenance, and capital repair and replacement within its annual operating budget (accounted for within the Road and Bridge Fund). In addition, maintenance and housekeeping costs for the Sheriff/Jail facility and the Juvenile Justice Center are accounted for within each respective annual operating budget.

Budget Summary

Fund	Dept	Department Name	2012	2013	2014	2014	2014	2014
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
		Facilities Maintenance, Housekeeping & Parking						
610	6100	Facilities Maintenance	\$ 528,984	\$ 537,608	\$ 370,440	\$ 275,679	\$ 96,800	\$ 742,919
610	6101	Housekeeping	259,474	273,166	248,460	53,094	6,500	308,054
610	6102	Parking	40,921	44,362	-	60,148	-	60,148
Total			\$ 829,379	\$ 855,136	\$ 618,900	\$ 388,921	\$ 103,300	\$ 1,111,121

Facility and Grounds Maintenance, Housekeeping, and Parking Summary

Personnel Summary

Position Title	2012	2013	Departmental Funding Source			Change
			Full-time Equivalent Positions			
			Dept. 6100	Dept. 6101	2014 Total	
Facilities Maintenance & Housekeeping						
Manager	1.00	1.00	1.00	-	1.00	-
Senior Technician	3.00 b	3.00	3.00	-	3.00	-
Technician	1.00	1.00	2.00	-	2.00	1.00
Lead Custodian	1.00	1.00	-	1.00	1.00	-
Custodian	6.00 a	6.00	-	6.00	6.00	-
Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Subtotal	13.00	13.00	7.00	7.00	14.00	1.00
Total FTEs	13.00	13.00	7.00	7.00	14.00	1.00
Overtime	\$ 6,000	\$ 6,000	\$ 5,000	\$ 1,000	\$ 6,000	\$ -

a) Position moved to Sheriff/Corrections HK/Fac. Maint (Dept 1256)

b) One position moved to Sheriff/Corrections HK/Fac. Maint. (Dept 1256) and one added during budget process

Facilities & Grounds Maintenance, Housekeeping and Parking

Department Numbers 6100, 6101, 6102

Mission

Facilities Maintenance provides building maintenance, housekeeping, and parking lot maintenance services for all county-owned facilities where more than a one office is located within the building. Maintenance and housekeeping activities for single-office facilities are accounted for within each respective annual operating budget and are the responsibility of the Administrative Authority in each respective department (for instance, the Road and Bridge Maintenance facility, the Sheriff/Jail facility, and Juvenile Justice Center).

Responsibilities of the Facilities Maintenance department include the following:

- Administer all repair and maintenance contracts for county buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in county buildings.
- Develop and implement an equipment replacement schedule to maintain optimum operating capacity in all county facilities.
- Maintain parking lots, including parking permit administration.

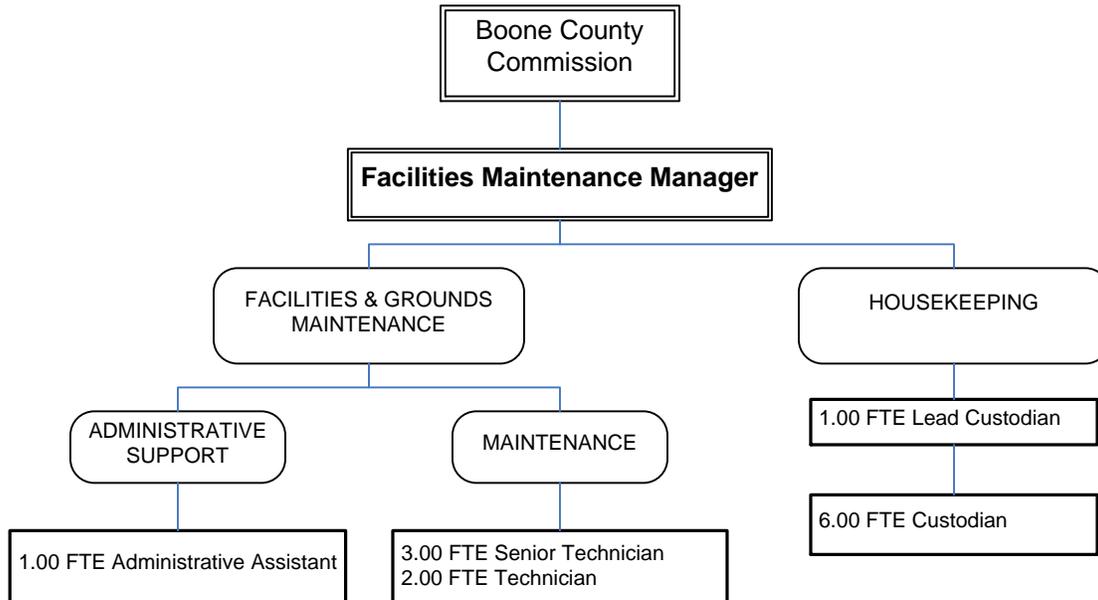
Significant facility-related capital repairs and replacements are beyond the scope of this annual operating budget, and are accounted for within a separate internal service fund, the Capital Repairs and Replacement Fund (#620).

Budget Highlights

Effective with the FY 2012 budget, all costs related to the Sheriff/Jail facility have been removed from this budget and transferred to the Sheriff (see Dept. No. 1256). In addition, a new cost center (6102) has been established to account for parking lot maintenance and parking permit administration.

The FY 2014 budget includes funding for an additional full-time benefitted Maintenance Technician. This position is intended to assume primary grounds maintenance responsibilities which will result in the reduction of outside services in FY 2015 and beyond. It also includes funding for new and replacement equipment.

Facilities & Grounds Maintenance, Housekeeping and Parking Organizational Chart



Facilities & Grounds

Maintenance, Housekeeping and Parking

Annual Budget

6100 FACILITIES & GROUNDS MTCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG
		ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	447,699	447,699	447,699	447,699	0	447,699	0
	SUBTOTAL *****	447,699	447,699	447,699	447,699	0	447,699	0
INTEREST								
3711	INT-OVERNIGHT	421	420	460	420	0	420	0
3712	INT-LONG TERM INVEST	2,670	2,320	0	2,320	0	2,320	0
3798	INC/DEC IN FV OF INVESTMENTS	445	0	0	0	0	0	0
	SUBTOTAL *****	3,536	2,740	460	2,740	0	2,740	0
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	16	0	1,912	0	4,000	4,000	0
3880	CONTRIBUTIONS	0	0	95	0	0	0	0
	SUBTOTAL *****	16	0	2,007	0	4,000	4,000	0
	TOTAL REVENUES *****	451,251	450,439	450,166	450,439	4,000	454,439	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	226,382	244,469	244,215	255,463	34,152	289,615	18
10110	OVERTIME	2,340	5,000	5,000	5,000	0	5,000	0
10120	HOLIDAY WORKED	149	100	160	200	0	200	100
10200	FICA	16,775	19,092	18,657	19,940	2,613	22,553	18
10300	HEALTH INSURANCE	28,500	28,500	28,500	29,922	4,987	34,909	22
10325	DISABILITY INSURANCE	645	708	708	740	99	839	18
10350	LIFE INSURANCE	254	282	282	282	47	329	16
10375	DENTAL INSURANCE	2,136	2,844	2,844	3,000	500	3,500	23
10400	WORKERS COMP	7,549	8,132	7,090	7,636	1,589	9,225	13
10500	401(A) MATCH PLAN	930	2,106	1,170	3,120	650	3,770	79
10600	UNEMPLOYMENT BENEFITS	5,120	0	0	0	0	0	0
10800	UNIFORM ALLOWANCE	400	400	400	0	100	500	25
	SUBTOTAL *****	291,180	311,633	309,026	325,303	44,737	370,440	19
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	288	500	485	500	0	500	0
23035	MAINTENANCE SUPPLIES	15,990	11,464	11,000	10,512	3,200	13,712	19
23050	OTHER SUPPLIES	11,543	6,250	9,470	4,000	0	4,000	36-
23300	UNIFORMS	620	750	500	750	135	885	18
23850	MINOR EQUIP & TOOLS (<\$1000)	4,451	5,000	4,800	3,500	1,900	5,400	8
23855	FURNITURE/FIXTURE <\$1000	0	0	0	1,470	0	1,470	0
26300	MATERIAL & CHEMICAL SUPP.	0	0	70	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	1,288	700	350	400	0	400	42-
	SUBTOTAL *****	34,180	24,664	26,675	21,132	5,235	26,367	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	80	110	80	160	0	160	45
37210	TRAINING/SCHOOLS	75	500	0	500	0	500	0
	SUBTOTAL *****	155	610	80	660	0	660	8
UTILITIES								
48000	TELEPHONES	3,538	3,432	3,400	3,520	0	3,520	2
48050	CELLULAR TELEPHONES	2,425	2,112	2,500	3,180	480	3,660	73
48100	NATURAL GAS	2,936	3,300	3,988	3,996	0	3,996	21
48300	WATER	530	420	400	420	0	420	0
	SUBTOTAL *****	9,429	9,264	10,288	11,116	480	11,596	25
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	6,232	7,600	7,600	8,584	2,000	10,584	39
59010	FUEL SURCHARGE - REIMB TO R&B	200	204	240	240	0	240	17
59025	MOTOR VEHICLE TITLE EXP	0	0	11	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	4,342	4,800	3,800	4,800	-2,000	2,800	41-
59105	TIRES	550	500	500	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	2,037	2,100	2,100	2,100	0	2,100	0
	SUBTOTAL *****	13,361	15,204	14,251	16,224	0	16,224	7

Facilities & Grounds

Maintenance, Housekeeping and Parking

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	12,095	10,298	13,570	11,050	0	11,050	7
60100	BLDG REPAIRS/MAINTENANCE	39,197	25,000	21,000	19,480	15,000	34,480	37
60110	MAJOR BLDG REPAIRS/REPL	0	18,000	0	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	45,106	54,600	63,110	56,200	8,000	64,200	17
60400	GROUNDNS MAINTENANCE	9,726	32,538	32,600	31,113	-26,358	22,689	30-
SUBTOTAL *****		106,124	140,436	130,280	117,843	-3,358	132,419	6-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,696	2,697	2,696	2,697	0	2,697	0
71100	OUTSIDE SERVICES	11,985	21,640	26,140	22,824	0	22,824	5
71101	PROFESSIONAL SERVICES	1,597	5,348	5,000	5,232	5,000	10,232	91
71500	BUILDING USE/RENT CHARGE	2,653	2,579	2,579	3,004	0	3,004	16
71526	DISPOSAL SERVICES	350	600	600	600	0	600	0
71600	EQUIP LEASES & METER CHRGR	226	228	226	228	0	228	0
71700	EQUIPMENT RENTALS	802	900	1,040	900	0	900	0
SUBTOTAL *****		20,309	33,992	38,281	35,485	5,000	40,485	19
OTHER								
86800	EMERGENCY	0	4,000	0	10,000	0	10,000	150
86850	CONTINGENCY	0	37,605	0	37,928	0	37,928	0
86910	PY ENCUMBRANCES NOT USED	-5,542	0	0	0	0	0	0
SUBTOTAL *****		-5,542	41,605	0	47,928	0	47,928	15
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	15,000	0	0
91300	MACHINERY & EQUIPMENT	5,073	8,727	8,727	0	36,300	36,300	315
91400	AUTO/TRUCKS	29,680	0	0	0	28,500	28,500	0
92301	REPLC COMPUTER HDWR	0	0	0	0	3,500	3,500	0
92400	REPLCMENT AUTO/TRUCKS	25,035	0	0	0	28,500	28,500	0
SUBTOTAL *****		59,788	8,727	8,727	0	111,800	96,800	**
TOTAL EXPENDITURES *****		528,984	586,135	537,608	575,691	163,894	742,919	27

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS								
ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	296,788	282,069	282,069	297,690	0	297,690	5
SUBTOTAL *****		296,788	282,069	282,069	297,690	0	297,690	6
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	0	0	0	500	500	0
SUBTOTAL *****		0	0	0	0	500	500	0
TOTAL REVENUES *****		296,788	282,069	282,069	297,690	500	298,190	6
PERSONAL SERVICES								
10100	SALARIES & WAGES	160,904	167,192	167,840	174,713	0	174,713	4
10110	OVERTIME	813	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	4,947	5,824	5,824	5,824	3,460	9,284	59
10120	HOLIDAY WORKED	0	100	100	100	0	100	0
10200	FICA	12,978	13,319	12,936	13,895	278	14,173	6
10300	HEALTH INSURANCE	33,250	33,250	33,250	34,909	0	34,909	4
10325	DISABILITY INSURANCE	467	484	484	506	0	506	4
10350	LIFE INSURANCE	317	329	329	329	0	329	0
10375	DENTAL INSURANCE	2,492	3,318	3,318	3,500	0	3,500	5
10400	WORKERS COMP	5,812	6,581	5,705	6,175	131	6,306	4-
10500	401(A) MATCH PLAN	1,025	2,457	1,170	3,640	0	3,640	48
SUBTOTAL *****		223,005	233,854	231,956	244,591	3,869	248,460	6
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	21,495	29,000	22,000	26,250	0	26,250	9-
23300	UNIFORMS	415	700	350	560	0	560	20-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,074	2,000	500	2,000	0	2,000	0
SUBTOTAL *****		22,984	31,700	22,850	28,810	0	28,810	9-
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	0	100	50	100	0	100	0
SUBTOTAL *****		0	100	50	100	0	100	0

Facilities & Grounds

Maintenance, Housekeeping and Parking

EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	10,696	17,154	16,000	19,073	0	19,073	11
60150	PEST CONTROL	1,800	2,400	1,750	2,351	0	2,351	2-
60200	EQUIP REPAIRS/MAINTENANCE	642	800	500	600	0	600	25-
SUBTOTAL *****		13,138	20,354	18,250	22,024	0	22,024	8
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	288	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	60	60	60	60	0	60	0
SUBTOTAL *****		348	60	60	60	0	60	0
OTHER								
86800	EMERGENCY	0	2,100	0	2,100	0	2,100	0
SUBTOTAL *****		0	2,100	0	2,100	0	2,100	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	6,500	6,500	0
SUBTOTAL *****		0	0	0	0	6,500	6,500	0
TOTAL EXPENDITURES *****		259,475	288,168	273,166	297,685	10,369	308,054	7

6102 PARKING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	51,574	53,590	51,721	60,148	0	60,148	12
3569	OTHER FEES	75	0	25	0	0	0	0
SUBTOTAL *****		51,649	53,590	51,746	60,148	0	60,148	12
TOTAL REVENUES *****		51,649	53,590	51,746	60,148	0	60,148	12
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,507	2,000	50	500	0	500	75-
23035	MAINTENANCE SUPPLIES	395	1,000	500	1,000	0	1,000	0
23050	OTHER SUPPLIES	0	300	225	300	0	300	0
26300	MATERIAL & CHEMICAL SUPP.	2,598	5,500	5,000	5,500	0	5,500	0
26600	STRT/TRAFFIC/CONST SIGNS	235	500	300	500	0	500	0
SUBTOTAL *****		4,735	9,300	6,075	7,800	0	7,800	16-
UTILITIES								
48200	ELECTRICITY	1,329	1,392	1,392	1,392	0	1,392	0
SUBTOTAL *****		1,329	1,392	1,392	1,392	0	1,392	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	380	500	100	200	0	200	60-
60400	GROUNDS MAINTENANCE	3,824	17,500	4,300	17,500	0	17,500	0
SUBTOTAL *****		4,204	18,000	4,400	17,700	0	17,700	2-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	24,096	24,937	24,937	25,256	0	25,256	1
71700	EQUIPMENT RENTALS	0	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		24,096	25,937	25,937	26,256	0	26,256	1
OTHER								
86900	MISCELLANEOUS	6,557	7,000	6,558	7,000	0	7,000	0
SUBTOTAL *****		6,557	7,000	6,558	7,000	0	7,000	0
TOTAL EXPENDITURES *****		40,921	61,629	44,362	60,148	0	60,148	2-

Decimal values have been truncated.

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240

Mission

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to systematically set aside monies each year to pay for future major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center, lessee of the County-owned facility. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility related capital repair and replacement expenditures for County-owned buildings not accounted for within another CRR fund.
- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)
- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)
- Capital Repairs and Replacements-Road and Bridge Maintenance Operations Facilities (Fund 624; Dept. No. 6240)

Capital Repairs and Replacements Fund – County (620): This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities except for the Health Facility and Road and Bridge Maintenance Operations facilities. Repairs or replacements having a cost of \$20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100) or Road and Bridge Maintenance Operations (see Dept. No. 2040). These thresholds are subject to periodic review through the annual budget process.

Long range planning is achieved through the development and periodic review of the Long-range Capital Repairs and Replacements Plan developed by Facilities Maintenance. Expenditures from the fund must be approved by the Commission through the annual budget process.

The Capital Repairs and Replacements Fund does NOT cover:

- The cost of routine maintenance and repair items; these are funded through the Facilities Maintenance annual operating budget.
- The cost associated with the correction of defects attributable to design, manufacture, initial construction, or installation. These costs should be charged to the same funding source as used for initial acquisition. Costs associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.

Capital Repairs and Replacement

- The cost associated with periodic maintenance for items such as painting, caulking, striping, power-washing, etc.; these are funded through the Facilities Maintenance annual operating budget.
- The cost of replacing equipment used in the day-to-day operations of a given department (vehicles, tools, equipment, etc.).
- The cost of small-scale carpet replacements such as specific and isolated rooms or hallways which fall below the established cost threshold. The cost of such replacement is funded through the Facilities Maintenance annual operating budget.
- The cost of repair and replacement associated with the Public Works production facilities (i.e., salt storage facility, sign shop, etc.); these are funded through the Public Works annual budget.
- The cost associated with new facility construction.
- The cost associated with improvement and/or expansion of existing facilities.
- The cost associated with total replacement and/or renovation of existing facilities.
- Inter-fund borrowing from the Capital Repairs and Replacements Fund.

Capital Repairs and Replacements Fund – Family Health Center (622) and Capital Repairs and Replacements Fund – Health Department (623): The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the portion which houses FHC. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain maintenance and repairs costs are the responsibility of each owner rather than the responsibility of the condo association. The County has established two separate CRR funds to accumulate and account for resources to be used to pay for such owner costs for which the County is responsible.

Capital Repairs and Replacements Fund – Public Works (624): This CRR fund receives an internal service fee charged to the Road and Bridge Maintenance Operations annual operating budget. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Road and Bridge Maintenance Operations facilities.

Budget Highlights

Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200): The FY 2013 budget includes funding for the Government Center roof replacement and carpet replacement in the Sheriff Administration facility. The roof replacement project was completed; however, the carpet replacement project has been delayed due to moisture-related problems. A proposed solution has not yet been identified.

Capital Repairs and Replacement

No appropriations were approved in the annual budget. However, if an unforeseen need arises, the County Commission will amend the budget and establish the necessary appropriations at that time.

Annual Budget

6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES							
3530 INTERNAL SERVICE CHG	234,623	248,474	248,474	248,474	0	248,474	0
SUBTOTAL *****	234,623	248,474	248,474	248,474	0	248,474	0
INTEREST							
3711 INT-OVERNIGHT	680	685	655	685	0	685	0
3712 INT-LONG TERM INVEST	4,342	3,690	5,615	3,690	0	3,690	0
3798 INC/DEC IN FV OF INVESTMENTS	647	0	-4,055	0	0	0	0
SUBTOTAL *****	5,669	4,375	2,215	4,375	0	4,375	0
TOTAL REVENUES *****	240,292	252,849	250,689	252,849	0	252,849	0
EQUIP & BLDG MAINTENANCE							
60110 MAJOR BLDG REPAIRS/REPL	258,355	256,200	144,430	0	0	0	100-
SUBTOTAL *****	258,355	256,200	144,430	0	0	0	100-
CONTRACTUAL SERVICES							
71101 PROFESSIONAL SERVICES	20,900	0	6,965	0	0	0	0
SUBTOTAL *****	20,900	0	6,965	0	0	0	0
OTHER							
86910 PY ENCUMBRANCES NOT USED	0	0	-10,394	0	0	0	0
SUBTOTAL *****	0	0	-10,394	0	0	0	0
FIXED ASSET ADDITIONS							
91300 MACHINERY & EQUIPMENT	174,732	0	0	0	0	0	0
SUBTOTAL *****	174,732	0	0	0	0	0	0
TOTAL EXPENDITURES *****	453,987	256,200	141,001	0	0	0	100-

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST							
3711 INT-OVERNIGHT	29	25	36	30	0	30	20
3712 INT-LONG TERM INVEST	184	165	315	300	0	300	81
3798 INC/DEC IN FV OF INVESTMENTS	28	0	-150	0	0	0	0
SUBTOTAL *****	241	190	201	330	0	330	74
MISCELLANEOUS							
3820 LAND & BLDG RENT/LEASE	7,031	7,031	7,031	7,031	0	7,031	0
SUBTOTAL *****	7,031	7,031	7,031	7,031	0	7,031	0
TOTAL REVENUES *****	7,272	7,221	7,232	7,361	0	7,361	2

Capital Repairs and Replacement

6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST							
3711 INT-OVERNIGHT	17	15	18	20	0	20	33
3712 INT-LONG TERM INVEST	105	95	155	155	0	155	63
3798 INC/DEC IN FV OF INVESTMENTS	17	0	-155	0	0	0	0
SUBTOTAL *****	139	110	18	175	0	175	59
TOTAL REVENUES *****	139	110	18	175	0	175	59

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

ACCT DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES							
3530 INTERNAL SERVICE CHG	50,000	50,000	50,000	50,000	0	50,000	0
SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
INTEREST							
3711 INT-OVERNIGHT	68	60	120	120	0	120	100
3712 INT-LONG TERM INVEST	441	360	1,065	1,065	0	1,065	195
3798 INC/DEC IN FV OF INVESTMENTS	53	0	-817	0	0	0	0
SUBTOTAL *****	562	420	368	1,185	0	1,185	182
TOTAL REVENUES *****	50,562	50,420	50,368	51,185	0	51,185	2

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

The Building Utilities Fund accounts for building utilities for those buildings where multiple offices occupy the facility and include the Government Center, the Courthouse, the Johnson Building and the Boone County Annex. Revenues are derived from internal service fees.

Utility costs for all other county facilities are accounted for within each respective operating budget (Sheriff/Corrections, Juvenile Justice Center, Alternative Sentencing Center, and Road and Bridge Maintenance Operations).

A fund statement is included in the Fund Statements tab section of this document.

Budget Highlights

There are no significant changes to these budgets.

Annual Budget

6210 UTILITIES - GOVT CTR

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	104,540	120,435	120,435	119,765	0	119,765	0
	SUBTOTAL *****	104,540	120,435	120,435	119,765	0	119,765	1-
INTEREST								
3711	INT-OVERNIGHT	104	150	105	105	0	105	30-
3712	INT-LONG TERM INVEST	635	790	897	790	0	790	0
3798	INC/DEC IN FV OF INVESTMENTS	127	0	-681	0	0	0	0
	SUBTOTAL *****	866	940	321	895	0	895	5-
	TOTAL REVENUES *****	105,406	121,375	120,756	120,660	0	120,660	1-
UTILITIES								
48100	NATURAL GAS	16,338	16,725	22,585	23,725	0	23,725	41
48200	ELECTRICITY	90,566	95,375	87,640	89,400	0	89,400	6-
48300	WATER	1,699	1,765	925	1,000	0	1,000	43-
48400	SOLID WASTE	3,287	3,420	3,655	3,800	0	3,800	11
48500	STORM WATER UTILITY	137	280	140	140	0	140	50-
48600	SEWER USE	1,992	2,870	1,660	1,700	0	1,700	40-
	SUBTOTAL *****	114,019	120,435	116,605	119,765	0	119,765	1-
	TOTAL EXPENDITURES *****	114,019	120,435	116,605	119,765	0	119,765	1-

Building Utilities

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	155,805	304,275	304,275	266,745	0	266,745	12-
	SUBTOTAL *****	155,805	304,275	304,275	266,745	0	266,745	12-
	TOTAL REVENUES *****	155,805	304,275	304,275	266,745	0	266,745	12-
UTILITIES								
48100	NATURAL GAS	71,214	85,075	74,805	78,545	0	78,545	7-
48200	ELECTRICITY	180,446	206,550	162,700	170,000	0	170,000	17-
48300	WATER	3,360	3,760	7,710	8,500	0	8,500	126
48400	SOLID WASTE	4,973	4,800	5,500	5,700	0	5,700	18
48500	STORM WATER UTILITY	367	390	370	400	0	400	2
48600	SEWER USE	2,824	3,700	3,570	3,600	0	3,600	2-
	SUBTOTAL *****	263,184	304,275	254,655	266,745	0	266,745	12-
	TOTAL EXPENDITURES *****	263,184	304,275	254,655	266,745	0	266,745	12-

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	20,020	14,910	14,910	18,650	0	18,650	25
	SUBTOTAL *****	20,020	14,910	14,910	18,650	0	18,650	25
	TOTAL REVENUES *****	20,020	14,910	14,910	18,650	0	18,650	25
UTILITIES								
48100	NATURAL GAS	2,007	1,300	4,115	4,500	0	4,500	246
48200	ELECTRICITY	12,929	12,200	12,100	12,500	0	12,500	2
48300	WATER	284	295	310	350	0	350	18
48400	SOLID WASTE	616	645	685	700	0	700	8
48500	STORM WATER UTILITY	217	230	275	300	0	300	30
48600	SEWER USE	230	240	275	300	0	300	25
	SUBTOTAL *****	16,283	14,910	17,760	18,650	0	18,650	25
	TOTAL EXPENDITURES *****	16,283	14,910	17,760	18,650	0	18,650	25

6215 UTILITIES - BOONE ANNEX BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	9,280	9,050	9,050	10,910	0	10,910	20
	SUBTOTAL *****	9,280	9,050	9,050	10,910	0	10,910	21
	TOTAL REVENUES *****	9,280	9,050	9,050	10,910	0	10,910	21
UTILITIES								
48100	NATURAL GAS	1,034	1,225	1,195	1,300	0	1,300	6
48200	ELECTRICITY	7,351	7,440	8,970	9,200	0	9,200	23
48300	WATER	155	175	165	200	0	200	14
48500	STORM WATER UTILITY	57	65	60	65	0	65	0
48600	SEWER USE	121	145	140	145	0	145	0
	SUBTOTAL *****	8,718	9,050	10,530	10,910	0	10,910	21
	TOTAL EXPENDITURES *****	8,718	9,050	10,530	10,910	0	10,910	21

Decimal values have been truncated.



George Spencer Trust

Department Number 7200

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently \$32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

Budget Highlights

Appropriations provide funding for educational scholarships as outlined in the trust agreement.

Annual Budget

7200 GEORGE SPENCER TRUST

720 GEORGE SPENCER TRUST

ACCT	DESCRIPTION	2012 ACTUAL	2013 BUDGET + REVISIONS	2013 PROJECTED	2014 CORE REQUEST	2014 SUPPLEMENTAL REQUEST	2014 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	18	15	20	20	0	20	33
3712	INT-LONG TERM INVEST	115	100	150	150	0	150	50
3798	INC/DEC IN FV OF INVESTMENTS	18	0	0	0	0	0	0
	SUBTOTAL *****	151	115	170	170	0	170	48
	TOTAL REVENUES *****	151	115	170	170	0	170	48
OTHER								
83150	SCHOLARSHIPS	163	79	78	0	0	0	100-
	SUBTOTAL *****	163	79	78	0	0	0	100-
	TOTAL EXPENDITURES *****	163	79	78	0	0	0	100-

Decimal values have been truncated.

Union Cemetery Maintenance Trust

Department Number 7210

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus (currently at \$5,071); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

Budget Highlights

Limited appropriations have been budgeted for several years because the spendable resources in the fund have been insufficient to accomplish even basic maintenance, mowing, and upkeep. The small amount of appropriation is used for mowing services.

The County Attorney provided a legal opinion to the County Commission in January 2000, outlining various options regarding the going-concern issues related to this trust fund. No plan of action has been decided upon at this time.

Annual Budget

7210 UNION CEMETERY MAINTENANCE

721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG
		ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET
INTEREST								
3711	INT-OVERNIGHT	4	5	4	4	0	4	20-
3712	INT-LONG TERM INVEST	26	20	35	35	0	35	75
3798	INC/DEC IN FV OF INVESTMENTS	4	0	0	0	0	0	0
	SUBTOTAL *****	34	25	39	39	0	39	56
	TOTAL REVENUES *****	34	25	39	39	0	39	56
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	0	200	0	220	0	220	10
	SUBTOTAL *****	0	200	0	220	0	220	10
	TOTAL EXPENDITURES *****	0	200	0	220	0	220	10

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

This budget accounts for the trust fund resources held and invested by the County for maintenance of the Rock Fork Cemetery Trust. The County was named trustee of the trust in 2007. The trust agreement restricts funds to the upkeep of the cemetery, but there is no provision for a trust corpus.

Budget Highlights

The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

ACCT	DESCRIPTION	2012	2013	2013	2014	2014	2014	%CHG
		ACTUAL	BUDGET + REVISIONS		PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	
INTEREST								
3711	INT-OVERNIGHT	43	40	45	45	0	45	12
3712	INT-LONG TERM INVEST	269	250	380	380	0	380	52
3798	INC/DEC IN FV OF INVESTMENTS	43	0	0	0	0	0	0
	SUBTOTAL *****	355	290	425	425	0	425	47
	TOTAL REVENUES *****	355	290	425	425	0	425	47
CONTRACTUAL SERVICES								
71110	CONTRACT LABOR	1,674	2,641	2,641	2,640	0	2,640	0
	SUBTOTAL *****	1,674	2,641	2,641	2,640	0	2,640	0
	TOTAL EXPENDITURES *****	1,674	2,641	2,641	2,640	0	2,640	0

Decimal values have been truncated.



Capital Project Budgets—

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

- Description of the County’s capital improvement planning process
- Overview of approved capital projects
- Estimated operational impact of the approved capital projects
- Fund Statements for the various capital project funds (major and non-major)

Capital Projects

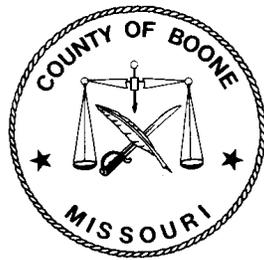
Capital Improvement Planning Process

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

During FY 2012, the City of Columbia unexpectedly eliminated the position of Director of 911 and Emergency Management due to budgetary constraints which led to the Boone County Sheriff serving as acting director for several months immediately following. At this time, the activities of 911 and Emergency Management were operated by the City of Columbia with reimbursement received from the County and other agencies pursuant to an intergovernmental agreement established in the 1970's. The elimination of the director position and the appointment of the Sheriff as acting director led to a County-initiated review of operations and an evaluation of funding sufficiency. County officials determined that a dedicated funding source was needed to adequately support the operations. On September 25, 2012, the County Commission appointed a citizen panel, the 911/Emergency Management Advisory Board, for the purpose of providing a recommendation to the County Commission on the appropriate ballot issue to present to the voters in April 2013 to fund 911-Joint Communications services and Emergency Management services. The advisory board recommended the following:

- Boone County Commission adopt a general county sales tax option for funding 911 and Emergency Management operations and submit the measure to the voters for approval;
- Boone County Commission construct a separate facility to house both 911 and Emergency Management operations on County-owned property on the existing County law enforcement campus;
- Boone County Commission replace outdated and inadequate information technology and telecommunication equipment and that it also maintain a policy of upgrading technology and equipment to ensure that the level of service is consistent with the needs of the community
- Boone County Commission exclude any law enforcement records management system from the ballot proposal as it is outside the scope of the 911 and Emergency Management operations;
- Boone County Commission create and maintain an advisory board to provide input from user agencies and the community to the County regarding the operations of 911 and Emergency Management.

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



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Estimated Project Cost	Appropriation Status as of 1/1/2014	Project Status as of 1/1/2014
911/Emergency Management Facility, including technology and equipment	Construct a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services	\$ 20,000,000	Appropriation approved for Project Consultant Services; overall project budget to be established in 2014.	Planning & Design
Fire Restoration Project	Re-build property which was significantly damaged by fire. Property had previously been leased but will be rebuilt to house County functions.	562,720	Appropriations approved mid-year 2013	To be completed mid-year 2014.
	Total	\$ <u>20,562,720</u>		

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County will occur in phases with the full transition to be completed in conjunction with relocation to the new facility, which is expected to occur in 2016. The annual operating impact shown above reflects the estimated annual costs to be incurred after operations have been expanded and moved to the new facility. The estimated costs include annual operating costs as well as annual debt service related to the construction of the new facility. All costs will be paid from a dedicated permanent three-eighths cent sales tax approved by voters in April 2013.

The estimated annual operating costs associated with the fire restoration project consist primarily of facility-related costs such as utilities, housekeeping, facilities maintenance, and capital repair and replacement. Prior to sustaining fire damage, the building had been leased to a private company; however, after the restoration project is completed, the space will be used for County operations.

(Continued)

Funding Source			
Bond Proceeds To be Issued	Insurance Proceeds	Cash on Hand Reserved for Project	Total Funding Sources
\$ 20,000,000	-	-	20,000,000
-	433,200	130,000	563,200
<u>\$ 20,000,000</u>	<u>433,200</u>	<u>130,000</u>	<u>20,563,200</u>

Estimated Annual Operating Impact			
Estimated Cost	Description	Funding Source	Year of Fiscal Impact
\$ 8,660,000	Annual operating budget including personnel; equipment maintenance and support; licensing; utilities and other facility-related costs; debt service; equipment replacement	Permanent 3/8-cent sales tax dedicated to 911 & Emergency Management services	2016
30,000	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement.	General Revenue Fund	2015
<u>\$ 8,690,000</u>			



Capital Projects

Fund Statement-Capital Project Funds Combined

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimated</u>	2014 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	8,626	-	8,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	15,518	-	-	-
Charges for Services	2,900	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	8,019	34,060	1,810	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	35,063	34,060	9,810	-
Other Financing Sources				
Transfer In from other funds	1,100,892	386,300	386,298	-
Proceeds of Long-Term Debt	-	-	-	20,000,000
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	433,209	433,209	-
Total Other Financing Sources	1,100,892	819,509	819,507	20,000,000
Fund Balance Used for Operations	1,204,008	1,011,730	570,818	507,833
TOTAL FINANCIAL SOURCES	\$ 2,339,963	1,865,299	1,400,135	20,507,833
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	28,150	27,387	763
Contractual Services	1,204,902	1,309,320	374,721	20,507,070
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,204,902	1,337,470	402,108	20,507,833
Other Financing Uses				
Transfer Out to other funds	850,892	395,051	395,047	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	850,892	395,051	395,047	-
TOTAL FINANCIAL USES	\$ 2,055,794	1,732,521	797,155	20,507,833
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,852,844	933,005	933,005	965,167
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(919,839)	(878,952)	32,162	(507,833)
FUND BALANCE (GAAP), end of year	933,005	54,053	965,167	457,334
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(106,792)	1	-	-
NET FUND BALANCE, end of year	\$ 826,213	54,054	965,167	457,334

Capital Projects

Fund Statement-Government Center Fund 401

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,281	34,060	34,060	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,281	34,060	34,060	-
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	883,604	106,793	106,792	-
TOTAL FINANCIAL SOURCES	\$ 886,885	140,853	140,852	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	35,993	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	35,993	-	-	-
Other Financing Uses				
Transfer Out to other funds	850,892	140,853	140,852	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	850,892	140,853	140,852	-
TOTAL FINANCIAL USES	\$ 886,885	140,853	140,852	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 990,396	106,792	106,792	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(883,604)	(106,793)	(106,792)	-
FUND BALANCE (GAAP), end of year	106,792	(1)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(106,792)	1	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Capital Projects

Fund Statement-Courthouse Square Construction Fund 403

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,900	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,190	-	245	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,090	-	245	-
Other Financing Sources				
Transfer In from other funds	850,892	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	850,892	-	-	-
Fund Balance Used for Operations	-	21,426	18,651	-
TOTAL FINANCIAL SOURCES	\$ 854,982	21,426	18,896	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	836,331	14,803	12,274	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	836,331	14,803	12,274	-
Other Financing Uses				
Transfer Out to other funds	-	6,623	6,622	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	6,623	6,622	-
TOTAL FINANCIAL USES	\$ 836,331	21,426	18,896	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	18,651	18,651	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,651	(21,426)	(18,651)	-
FUND BALANCE (GAAP), end of year	18,651	(2,775)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 18,651	(2,775)	-	-

Capital Projects

Fund Statement-General Capital Fund 405

	2012 <u>Actual</u>	2013 <u>Budget</u>	2013 <u>Estimated</u>	2014 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	15,518	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	(37,629)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>15,518</u>	<u>-</u>	<u>(37,629)</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	250,000	259,289	259,287	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>250,000</u>	<u>259,289</u>	<u>259,287</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 265,518	259,289	221,658	-
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	-	126,511	126,511	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>126,511</u>	<u>126,511</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	126,511	126,511	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 36,780	302,298	302,298	397,445
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>265,518</u>	<u>132,778</u>	<u>95,147</u>	<u>-</u>
FUND BALANCE (GAAP), end of year	302,298	435,076	397,445	397,445
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 302,298	435,076	397,445	397,445

Capital Projects

Fund Statement-1/5 Cent Sales Tax Capital Improvement Fund 406

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	8,626	-	8,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,972	-	498	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,598	-	8,498	-
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	314,454	337,447	328,949	-
TOTAL FINANCIAL SOURCES	\$ 326,052	337,447	337,447	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	326,052	337,447	337,447	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	326,052	337,447	337,447	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 326,052	337,447	337,447	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 703,292	388,838	388,838	59,889
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(314,454)	(337,447)	(328,949)	-
FUND BALANCE (GAAP), end of year	388,838	51,391	59,889	59,889
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 388,838	51,391	59,889	59,889

Capital Projects

Fund Statement-Law Office Remodel IV-D 605 E Walnut Fund 407

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Other Financing Sources				
Transfer In from other funds	-	127,011	127,011	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	433,209	433,209	-
Total Other Financing Sources	-	560,220	560,220	-
Fund Balance Used for Operations	-	-	-	507,833
TOTAL FINANCIAL SOURCES	\$ -	560,220	560,220	507,833
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	28,150	27,387	763
Contractual Services	-	532,070	25,000	507,070
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	560,220	52,387	507,833
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	560,220	52,387	507,833
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	507,833
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	507,833	(507,833)
FUND BALANCE (GAAP), end of year	-	-	507,833	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ -	-	507,833	-

Capital Projects

Fund Statement- Sheriff/Election Fund 408

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	200	-	5,757	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	200	-	5,757	-
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	2,077	42,048	36,291	-
TOTAL FINANCIAL SOURCES	\$ 2,277	42,048	42,048	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,277	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,277	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	42,048	42,048	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	42,048	42,048	-
TOTAL FINANCIAL USES	\$ 2,277	42,048	42,048	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 38,368	36,291	36,291	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,077)	(42,048)	(36,291)	-
FUND BALANCE (GAAP), end of year	36,291	(5,757)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 36,291	(5,757)	-	-

Capital Projects

Fund Statement- Boone Annex Fund 409

	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2013 Estimated</u>	<u>2014 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	376	-	(1,121)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>376</u>	<u>-</u>	<u>(1,121)</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	3,873	79,016	80,135	-
TOTAL FINANCIAL SOURCES	\$ 4,249	79,016	79,014	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	4,249	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>4,249</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	79,016	79,014	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>79,016</u>	<u>79,014</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 4,249	79,016	79,014	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 84,008	80,135	80,135	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(3,873)</u>	<u>(79,016)</u>	<u>(80,135)</u>	<u>-</u>
FUND BALANCE (GAAP), end of year	80,135	1,119	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 80,135	1,119	-	-

Capital Projects

Fund Statement – 911/Emergency Management Facility Project

Fund 410

	2012 Actual	2013 Budget	2013 Estimated	2014 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	20,000,000
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	20,000,000
Fund Balance Used for Operations	-	425,000	-	-
TOTAL FINANCIAL SOURCES	\$ -	425,000	-	20,000,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	425,000	-	20,000,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	425,000	-	20,000,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	425,000	-	20,000,000
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	-	(425,000)	-	-
FUND BALANCE (GAAP), end of year	-	(425,000)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ -	(425,000)	-	-



Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Budget Adjustment Policy
- Glossary of financial accounting and budgeting terms.

Statistical and Demographic Information

Principal Employers Current and Nine Years Ago

Employer	2004			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	11,868	1	15.32%	8,708	1	9.78%
University Hospital & Clinics	4,900	2	6.33%	4,487	2	5.04%
Columbia Public Schools	3,000	3	3.87%	2,141	3	2.40%
Boone Hospital Center	2,028	4	2.62%	1,623	4	1.82%
City of Columbia	1,168	5	1.51%	1,354	6	1.52%
State of Missouri (excludes UMC)	1,071	6	1.38%	542	15	-
MBS Textbook Exchange	1,006	7	1.30%	919	10	1.03%
Harry S. Truman Veterans Hospital	1,000	8	1.29%	1,374	5	1.54%
Shelter Insurance Companies	991	9	1.28%	1,078	9	1.21%
State Farm Insurance Companies	952	10	1.23%	1,168	8	1.31%
U S Government (excludes VA Hospital)	926	11	1.20%	561	14	0.63%
Hubbel/Chance Company	908	12	1.17%	706	11	0.79%
Columbia Foods - Oscar Mayer	700	13	0.90%			
3M	639	14	0.82%			
Boone County Government	394	15	0.51%			
Veternas United Home Loans				1,100	7	1.23%
Columbia College				686	12	0.77%
Joe Machens Dealerships				653	13	0.73%
Total employment for principal employers	<u>31,551</u>		<u>40.73%</u>	<u>27,100</u>		<u>29.82%</u>
Total county employment	<u>77,458</u>			<u>89,069</u>		

* Data unavailable at time of publication

Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Demographic Statistics

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
2004	5,759,532	0.71%	141,216	0.82%	30,381	4,290,346	2.3%	5.7%	5.5%
2005	5,800,310	0.71%	143,326	1.49%	31,519	4,517,993	3.4%	5.3%	4.6%
2006	5,842,713	0.73%	146,048	1.90%	31,524	4,722,976	3.2%	4.8%	4.6%
2007	5,878,415	0.61%	152,435	4.37%	32,884	5,000,046	3.6%	5.0%	4.8%
2008	5,911,605	0.56%	154,365	1.27%	36,133	5,576,452	4.3%	6.1%	7.1%
2009	5,987,580	1.29%	156,377	1.30%	36,649	5,731,093	6.3%	9.3%	9.7%
2010	6,011,741	0.40%	158,682	1.47%	36,269	5,918,856	6.4%	9.6%	9.6%
2011	6,010,688	-0.02%	165,627	4.38%	37,409	6,195,946	5.8%	8.6%	9.0%
2012	6,021,988	0.19%	168,535	1.76%	*	*	4.6%	6.9%	7.6%
2013	6,044,171	0.37%	*	*	*	*	3.6%	5.9%	6.7%

* Information not yet available.

Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2004	1,322,804,574	6,235,000,732	326,331,460	1,004,463,013
2005	1,568,599,080	7,413,866,636	366,328,276	1,120,607,334
2006	1,675,095,877	7,916,418,578	389,747,331	1,190,604,288
2007	1,780,593,591	8,390,766,051	405,951,130	1,237,794,623
2008	1,847,553,110	8,703,285,559	414,336,897	1,263,069,256
2009	1,889,872,113	8,885,694,023	383,344,988	1,168,358,984
2010	1,917,307,045	9,010,436,226	375,672,926	1,146,589,121
2011	1,937,367,008	9,113,423,081	402,467,181	1,226,893,541
2012	1,953,035,319	9,217,316,422	441,197,726	1,343,726,094
2013	1,990,425,773	9,395,187,788	453,312,704	1,380,573,679

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2004	33,787,494	105,585,919	1,682,923,528	7,345,049,664
2005	33,685,781	105,268,066	1,968,613,137	8,639,742,036
2006	33,383,928	104,324,775	2,098,227,136	9,211,347,641
2007	33,367,549	104,273,591	2,219,912,270	9,732,834,265
2008	33,047,910	103,274,719	2,294,937,917	10,069,629,534
2009	33,611,500	105,035,938	2,306,828,601	10,159,088,945
2010	35,272,705	110,227,203	2,328,252,676	10,267,252,550
2011	35,170,581	109,908,066	2,375,004,770	10,450,224,688
2012	34,738,555	108,557,984	2,428,971,600	10,669,600,500
2013	36,648,760	114,527,375	2,480,387,237	10,890,288,842

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
BOONE COUNTY										
General Revenue	\$ 0.1300	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475	0.0500	0.0500
Group Homes	0.1195	0.1114	0.1114	0.1114	0.1114	0.1127	0.1127	0.1130	0.1146	0.1146
Total Boone County	<u>\$ 0.2995</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2802</u>	<u>\$ 0.2802</u>	<u>\$ 0.2805</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Columbia Public Schools	4.9444	4.6863	4.6706	4.7089	4.7292	4.7717	4.8492	4.8812	5.4019	5.4239
Southern Boone County R-I Schools	4.6014	4.3658	4.5158	4.5176	4.5175	4.5462	4.5460	4.9660	4.9860	4.9920
Hallsville R-IV Schools	4.1200	3.9032	3.9032	3.9032	3.9188	3.9929	4.2473	4.2411	4.2371	4.2922
Sturgeon R-V Schools	4.7500	4.6988	4.6838	4.6870	4.7661	4.7245	4.7324	4.9260	5.0664	5.0812
Centralia R-VI Schools	3.5611	3.5000	3.5094	4.0595	4.2095	4.3595	4.3595	4.3595	4.3595	4.3595
Harrisburg R-VIII Schools	4.3943	4.3746	4.3572	4.3708	4.4097	4.5004	4.5600	4.5533	4.4886	4.5137
New Franklin R-I Schools	3.8700	3.8700	3.8700	3.8582	3.8922	3.8907	3.9620	3.9620	3.9620	4.0206
Fayette R-III Schools	4.1498	4.1346	4.1401	4.1401	4.1401	4.2385	4.2241	4.2095	4.2299	4.2514
North Callaway R-I Schools	3.6100	3.6100	3.6100	3.6100	3.6100	3.6301	3.7523	3.7904	3.8123	3.8351
City of Ashland	0.6806	0.3178	0.3028	0.3057	0.2966	0.3302	0.3202	0.2612	0.2612	0.2635
City of Centralia	0.9596	0.9288	0.9288	0.9288	0.9288	0.9499	0.9590	0.9590	0.9590	0.9620
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Hallsville	0.9467	0.8664	0.8664	0.8664	0.8664	0.8689	0.8689	0.8689	0.8691	0.8509
City of Sturgeon	0.4900	0.4900	0.4900	0.5500	0.5500	0.5500	0.5500	0.5414	0.5437	0.5493
Town of Harrisburg	0.3479	0.3259	0.3259	0.3259	0.3259	0.3345	0.3345	0.3424	0.3424	0.3479
Village of Hartsburg	0.4495	0.4292	0.4292	0.5207	0.5156	0.5141	0.5141	0.5141	0.5179	0.5765
Town of Huntsdale	-	-	-	-	0.5000	-	-	-	-	-
City of Rocheport	0.3086	0.2550	0.2554	0.2571	-	0.2588	0.2589	0.2586	0.2557	0.2674
Special Business District	0.4900	0.4781	0.4834	0.4762	0.4778	0.4759	0.4788	-	-	-
Boone County Fire Protection District	0.8231	0.8148	0.7016	0.7735	0.7394	0.6293	0.6299	0.6299	0.6229	0.6010
Southern Boone County Fire District	0.4541	0.4403	0.4329	0.4075	0.4124	0.4318	0.4291	0.3567	0.5068	0.4149
Boone County Library District	0.3200	0.2986	0.2986	0.2986	0.2986	0.2986	0.2986	0.3001	0.3036	0.3036
Centralia Library District	0.3888	0.3775	0.3736	0.3708	0.3678	0.3745	0.3782	0.3782	0.3782	0.3785
Columbia Regional Library District	0.6341	0.5720	0.5270	0.5271	0.5221	0.5221	0.5221	0.5221	0.5271	0.5382
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0897	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	Fiscal Year			
	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
General merchandise retail stores	\$ 328,260,554	350,606,705	380,847,908	409,784,463
Eating and drinking establishments	192,064,999	210,810,940	234,119,630	245,901,932
Food stores	169,697,586	176,859,876	186,041,430	192,953,568
Miscellaneous retail	262,788,146	207,369,343	205,788,793	211,149,353
Building material; hardware, garden supply	77,112,759	107,462,698	119,695,044	125,371,642
Furniture, home furnishings and equipment	107,942,376	152,359,603	159,096,419	161,784,753
Automotive dealers and gasoline services	54,432,842	44,500,520	49,463,645	55,331,141
Electric, gas, and sanitary	135,331,391	137,351,544	155,552,041	168,540,873
Wholesale trade- durable goods	67,316,251	80,442,371	82,297,426	104,208,957
Apparel and accessories	43,403,914	47,445,561	51,727,564	53,908,741
Wholesale trade- nondurable goods	53,799,924	57,392,072	60,065,524	63,482,358
Communication	75,041,319	76,195,717	79,791,721	87,217,700
All other	258,307,055	286,635,379	320,656,841	334,280,260
Total	\$ 1,825,499,116	1,935,432,329	2,085,143,986	2,213,915,741
Annual percentage change	4.3%	6.0%	7.7%	6.2%
County direct sales tax rate	1.125%	1.125%	1.125%	1.325%

Source: Missouri Department of Revenue

Fiscal Year

<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
437,041,100	453,469,833	451,426,016	439,263,570	438,648,110	445,646,258
250,882,383	256,965,731	259,611,462	268,448,113	280,233,484	296,066,467
188,354,313	187,526,069	187,969,216	213,852,221	238,480,728	255,039,275
208,049,295	170,236,933	164,707,520	169,324,578	172,913,219	186,910,672
103,195,966	91,171,823	104,943,336	103,631,054	108,986,156	109,475,686
153,295,254	151,389,186	92,408,834	95,754,923	103,023,193	100,502,588
59,237,012	64,248,234	90,459,039	90,628,102	97,938,321	97,632,235
184,998,226	97,425,630	95,986,937	96,927,892	98,332,103	94,196,671
87,873,156	64,732,353	60,870,568	56,086,290	69,268,607	82,533,989
56,415,889	59,212,790	60,256,938	64,266,113	70,867,115	75,594,864
62,984,255	52,951,149	53,857,991	60,184,732	60,581,495	66,839,533
86,462,973	90,983,902	95,461,110	95,061,411	82,199,389	62,626,492
301,265,379	467,263,397	434,656,997	444,768,714	476,989,264	529,569,655
<u>2,180,055,201</u>	<u>2,207,577,030</u>	<u>2,152,615,964</u>	<u>2,198,197,713</u>	<u>2,298,461,184</u>	<u>2,402,634,385</u>
-1.5%	1.3%	-2.5%	2.1%	4.6%	4.5%
1.325%	1.325%	1.325%	1.125%	1.125%	1.125%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE DECEMBER 31, 2013

Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	Combined Sales Tax Rates	5.975%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates	6.475%		
Huntsdale	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City Capital Improvements	0.500%	Permanent
Combined Sales Tax Rates	6.475%		
Ashland and Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
City Capital Improvements (Misc.)	0.500%	Permanent	
Combined Sales Tax Rates	7.475%		
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
Combined Sales Tax Rates	7.975%		

Continued on next page

Statistical and Demographic Information cont'd

Continued from previous page

Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
		Combined Sales Tax Rates	7.975%
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2015
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2016
	Combined Sales Tax Rates	7.975%	
Hallsville and Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
		Combined Sales Tax Rates	6.975%

*****Additional sales taxes apply within the boundaries of various special taxing districts:*****

Special Taxing Districts

Community Improvement District (CID) - Ashland (+1.00%)	8.475%
Community Improvement District (CID) - Two Columbia locations (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.625%)	8.600%
Transportation Development District (TDD) - one location in Columbia (+1.00%)	8.975%
Boone County Fairground Regional Recreation District (+0.50%)	6.475%

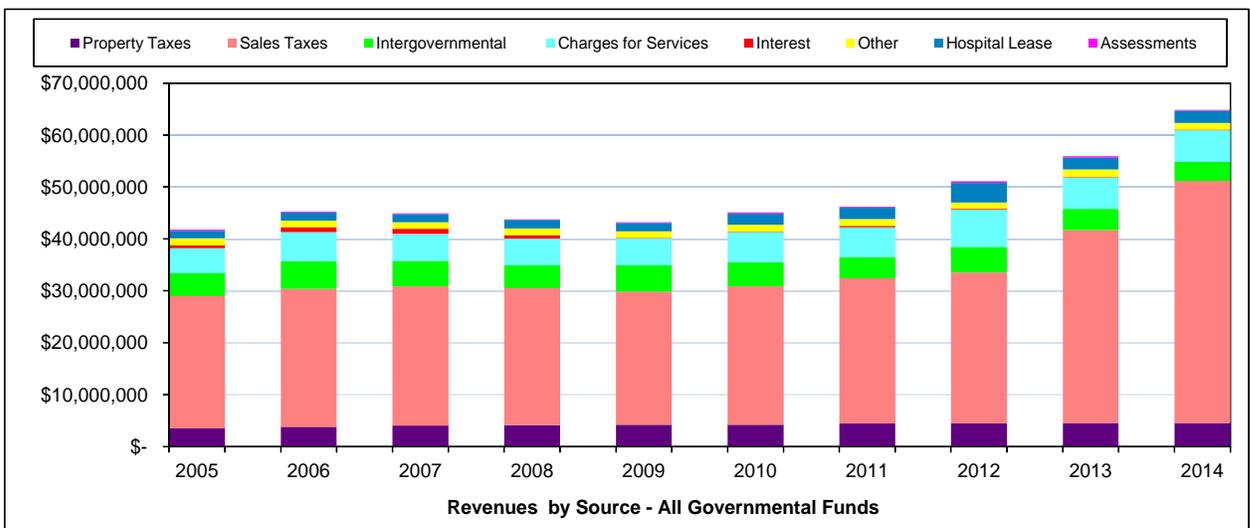
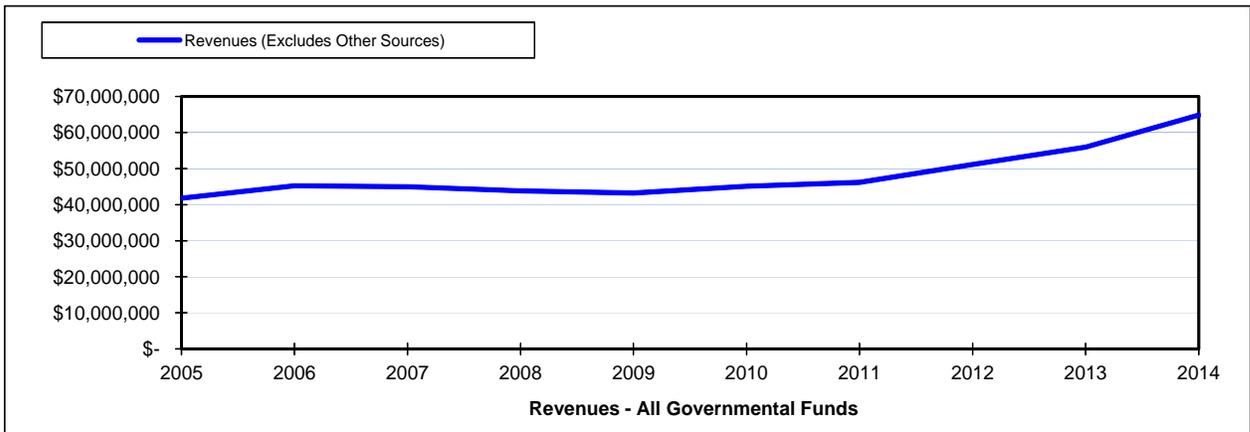
Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Property Taxes	\$ 3,530,953	\$ 3,772,895	\$ 4,032,706	\$ 4,160,203	\$ 4,212,637
Assessments	177,004	155,931	148,743	105,288	102,598
Sales Taxes	25,452,011	26,612,435	26,837,008	26,371,448	25,653,471
Intergovernmental	4,398,261	5,338,568	4,884,000	4,397,128	5,032,989
Charges for Services	4,845,182	5,576,777	5,195,800	5,147,827	5,202,384
Interest	540,059	980,556	1,021,244	659,532	101,113
Hospital Lease	1,477,571	1,528,104	1,566,918	1,630,692	1,632,323
Other	1,340,053	1,239,975	1,244,610	1,304,621	1,256,446
Total	\$ 41,761,094	\$ 45,205,241	\$ 44,931,029	\$ 43,776,739	\$ 43,193,961

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Property Taxes	\$ 4,190,527	\$ 4,424,910	\$ 4,471,097	\$ 4,568,800	\$ 4,560,320
Assessments	178,186	169,336	308,739	235,461	156,084
Sales Taxes	26,656,012	27,977,495	29,054,019	37,165,000	46,620,900
Intergovernmental	4,646,871	4,067,123	4,945,333	4,027,771	3,638,495
Charges for Services	5,751,015	5,740,553	7,157,934	6,067,395	6,085,641
Interest	123,659	327,471	131,294	88,151	125,807
Hospital Lease	2,178,028	2,203,198	3,754,294	2,293,068	2,334,300
Other	1,374,332	1,264,287	1,271,332	1,466,725	1,304,518
Total	\$ 45,098,630	\$ 46,174,373	\$ 51,094,042	\$ 55,912,371	\$ 64,826,065

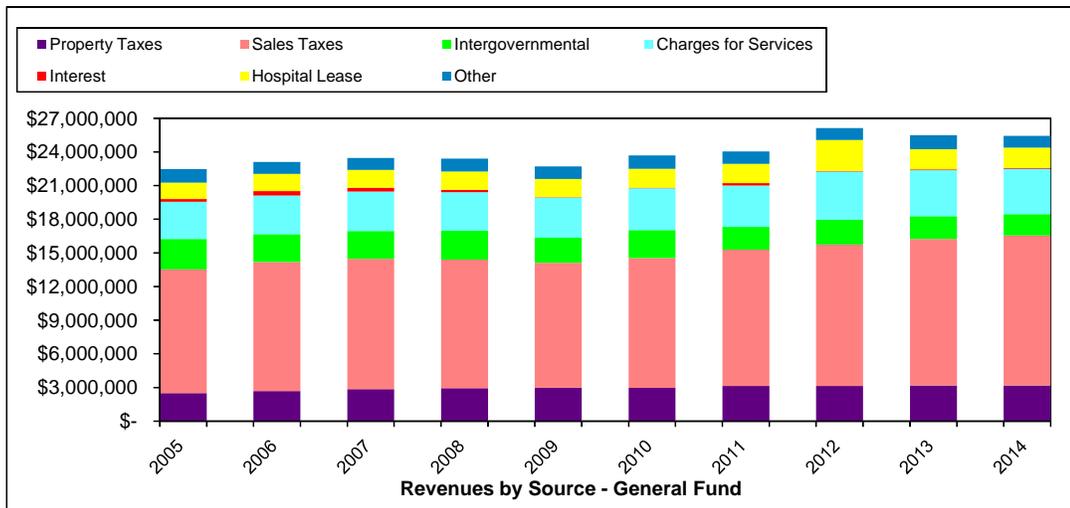
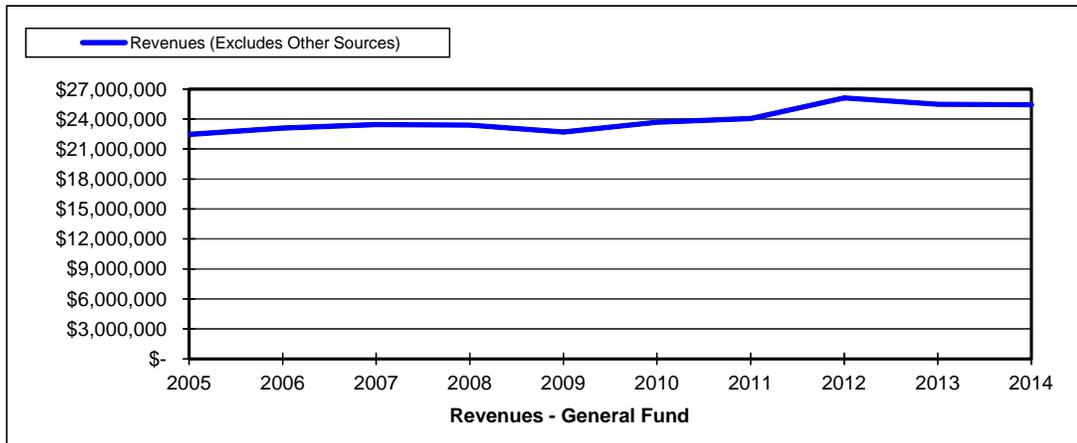


Revenues by Source cont'd

General Fund (Major Fund)

	2005	2006	2007	2008	2009
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>
Property Taxes	\$ 2,505,227	\$ 2,678,509	\$ 2,855,380	\$ 2,951,281	\$ 2,980,220
Sales Taxes	11,012,073	11,511,804	11,618,935	11,460,782	11,144,410
Intergovernmental	2,730,478	2,466,963	2,480,835	2,560,964	2,227,679
Charges for Services	3,309,347	3,446,654	3,503,498	3,429,987	3,593,653
Interest	235,698	399,414	359,296	224,012	16,696
Hospital Lease	1,477,571	1,528,104	1,566,918	1,630,692	1,632,323
Other	1,185,637	1,062,581	1,070,906	1,147,380	1,103,313
Total	\$ 22,456,031	\$ 23,094,029	\$ 23,455,768	\$ 23,405,098	\$ 22,698,294

	2010	2011	2012	2013	2014
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Estimated</u>	<u>Budget</u>
Property Taxes	\$ 2,967,101	\$ 3,131,488	\$ 3,132,275	\$ 3,178,600	\$ 3,171,100
Sales Taxes	11,579,077	12,162,398	12,619,573	13,060,000	13,380,000
Intergovernmental	2,484,261	2,030,178	2,214,652	2,039,841	1,913,867
Charges for Services	3,741,819	3,685,306	4,280,400	4,096,380	4,034,545
Interest	31,913	213,118	53,324	63,117	58,622
Hospital Lease	1,678,028	1,703,198	2,754,294	1,784,468	1,816,600
Other	1,207,515	1,121,443	1,072,995	1,261,524	1,069,833
Total	\$ 23,689,714	\$ 24,047,129	\$ 26,127,513	\$ 25,483,930	\$ 25,444,567

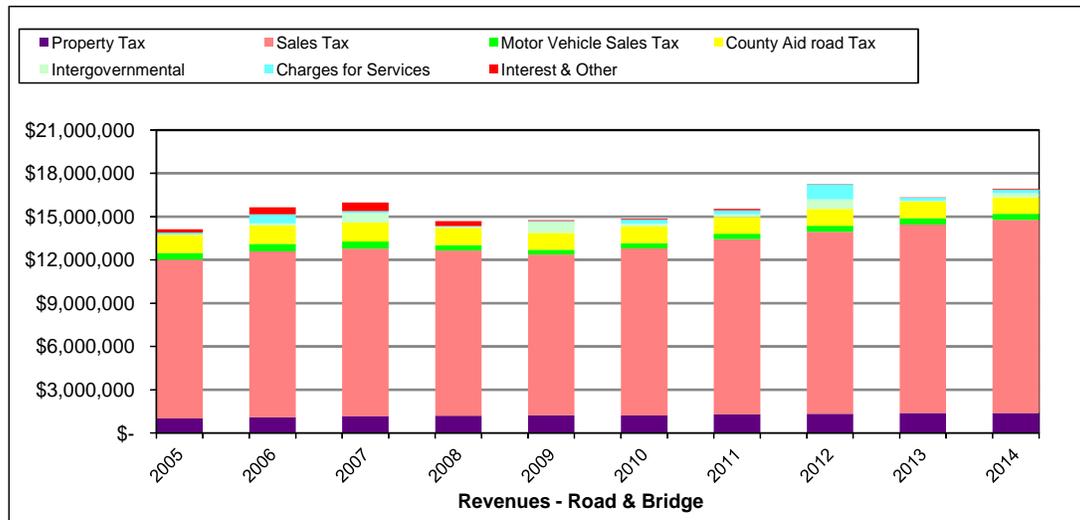
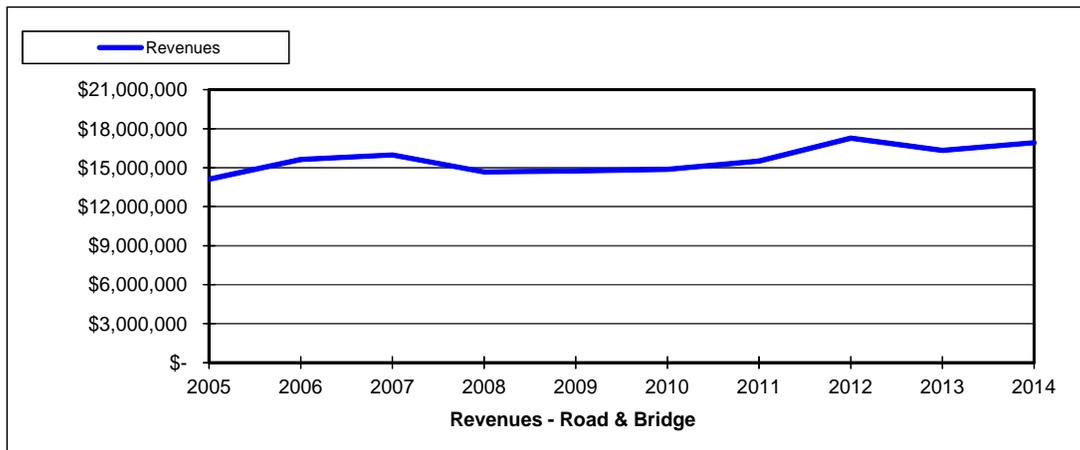


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Property Tax	\$ 1,025,726	\$ 1,094,386	\$ 1,177,326	\$ 1,208,922	\$ 1,232,417
Sales Tax	10,997,342	11,495,787	11,602,457	11,444,392	11,134,451
Motor Vehicle Sales Tax	455,145	510,427	497,636	371,592	344,213
County Aid road Tax	1,262,479	1,277,071	1,305,242	1,196,444	1,158,628
Intergovernmental	6,022	144,016	672,614	73,342	758,099
Charges for Services	142,016	632,007	121,490	45,407	60,144
Interest & Other	228,669	481,052	599,313	335,556	67,536
Total	\$ 14,117,399	\$ 15,634,746	\$ 15,976,078	\$ 14,675,655	\$ 14,755,488

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Property Tax	\$ 1,223,426	\$ 1,293,422	\$ 1,338,822	1,390,200	\$ 1,389,220
Sales Tax	11,568,348	12,148,480	12,605,385	13,060,000	13,380,000
Motor Vehicle Sales Tax	363,759	375,538	413,881	425,000	425,000
County Aid road Tax	1,197,202	1,161,133	1,165,665	1,150,000	1,150,000
Intergovernmental	138,952	173,793	668,990	73,907	276,300
Charges for Services	316,859	284,230	1,054,408	197,792	250,840
Interest & Other	60,917	83,348	16,583	27,855	56,760
Total	\$ 14,869,463	\$ 15,519,944	\$ 17,263,734	\$ 16,324,754	\$ 16,928,120

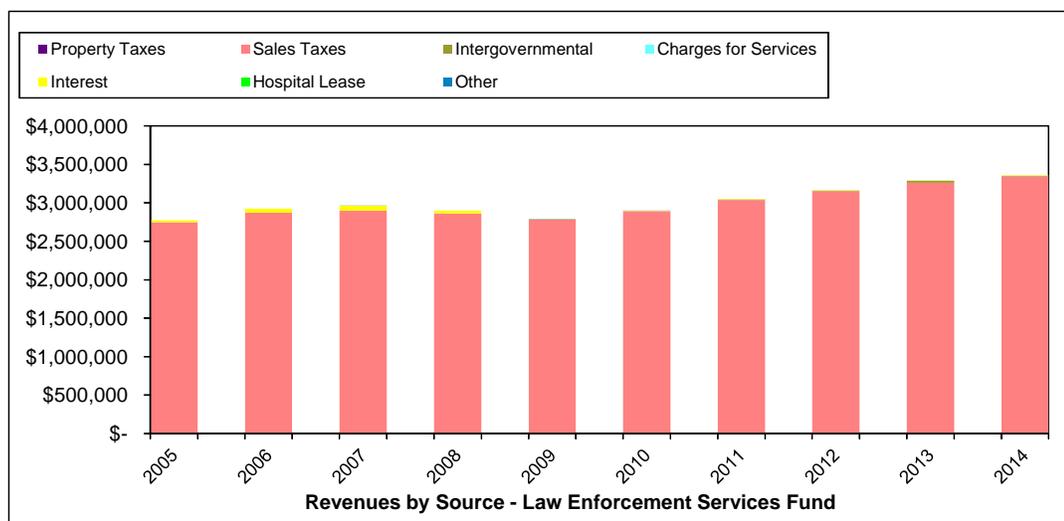
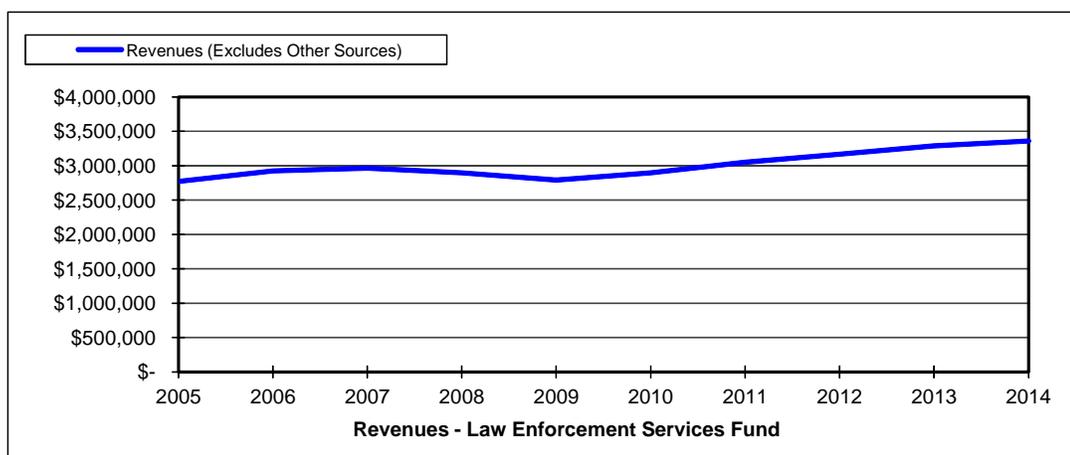


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,748,220	2,870,297	2,899,191	2,860,622	2,782,843
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	25,128	54,971	64,279	38,536	6,467
Hospital Lease	-	-	-	-	-
Other	-	-	1,280	-	3,281
Total	\$ 2,773,348	\$ 2,925,268	\$ 2,964,750	\$ 2,899,158	\$ 2,792,591

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,892,065	3,035,421	3,151,723	3,260,000	3,341,500
Intergovernmental	-	8,110	8,007	27,457	9,978
Charges for Services	-	-	-	-	-
Interest	5,758	8,033	6,310	950	9,250
Hospital Lease	-	-	-	-	-
Other	215	-	-	-	-
Total	\$ 2,898,038	\$ 3,051,564	\$ 3,166,040	\$ 3,288,407	\$ 3,360,728

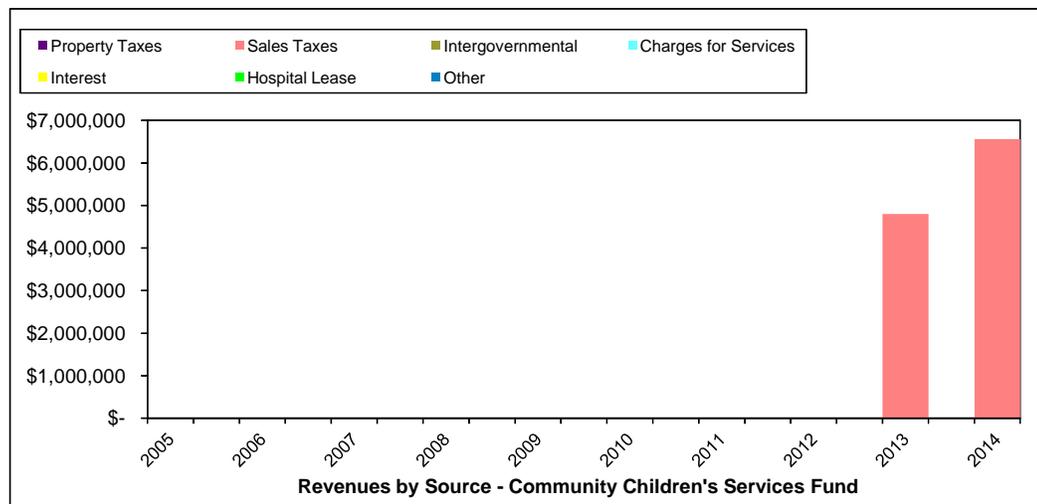
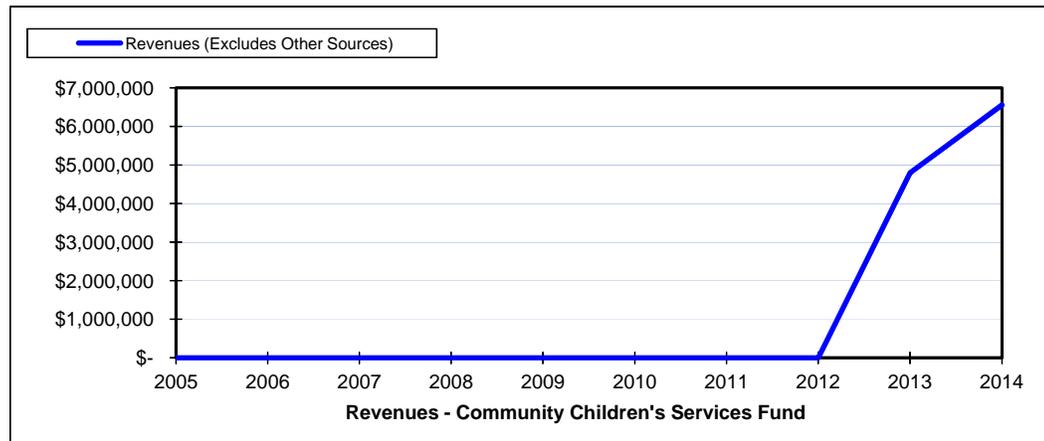


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -				

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	4,800,000	6,560,000
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 4,800,000	\$ 6,560,000

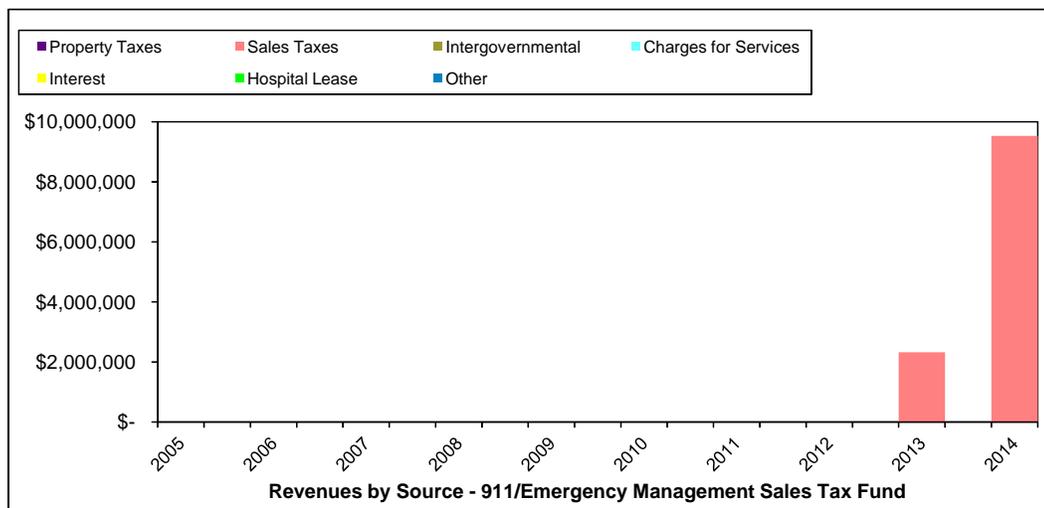
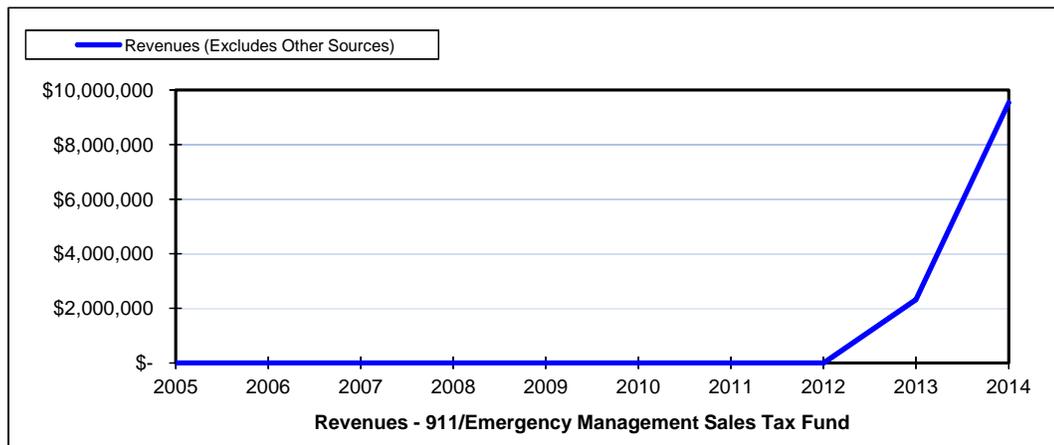


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -				

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	2,325,000	9,532,500
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ 2,325,000	\$ 9,532,500

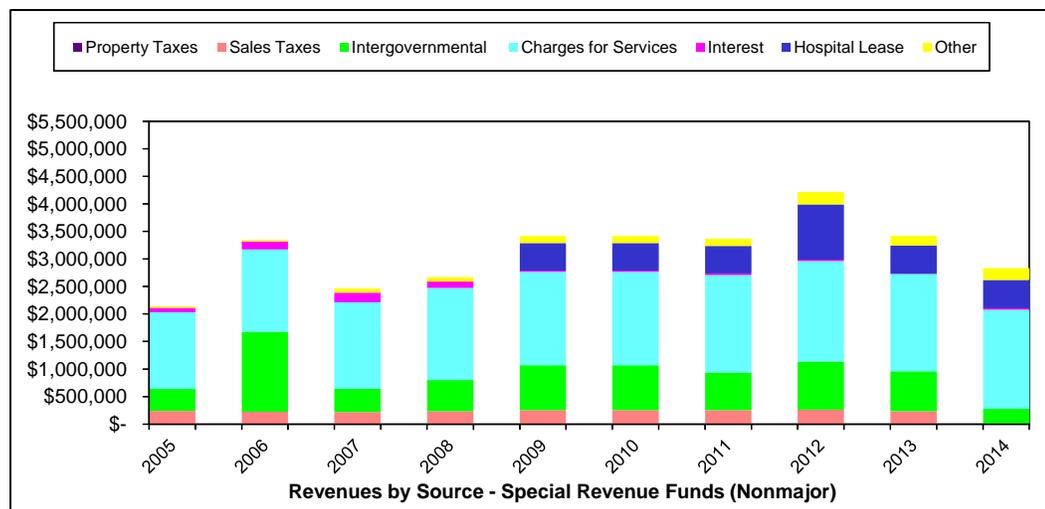
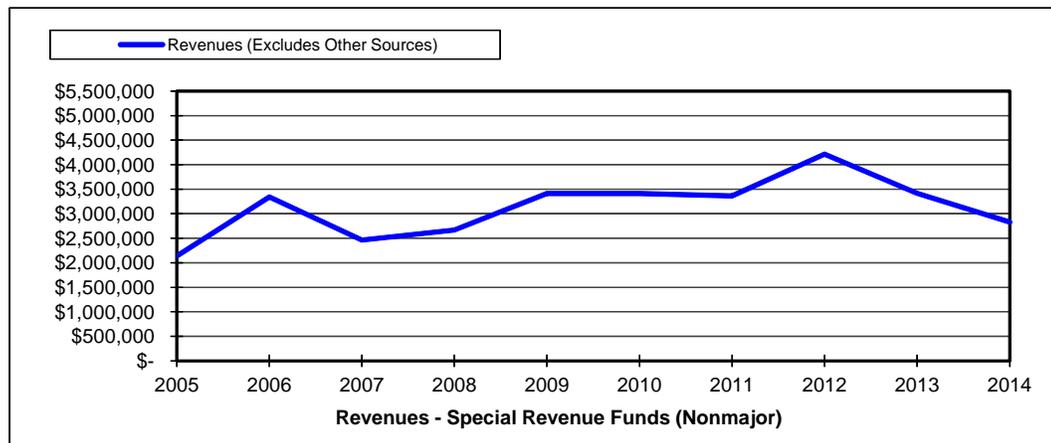


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	239,231	224,120	218,789	234,060	252,763
Intergovernmental	399,282	1,450,518	424,029	566,378	818,519
Charges for Services	1,393,819	1,498,116	1,570,812	1,672,433	1,692,337
Interest	77,627	143,537	170,409	116,048	25,919
Hospital Lease	-	-	-	-	500,000
Other	29,207	23,981	80,310	81,052	123,164
Total	\$ 2,139,166	\$ 3,340,272	\$ 2,464,349	\$ 2,669,971	\$ 3,412,702

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	252,763	255,658	263,457	235,000	1,900
Intergovernmental	818,519	679,399	874,603	724,477	278,036
Charges for Services	1,692,337	1,771,017	1,823,126	1,773,223	1,800,256
Interest	25,919	31,554	27,255	234	20,505
Hospital Lease	500,000	500,000	1,000,000	508,600	517,700
Other	123,164	128,402	228,819	176,176	213,705
Total	\$ 3,412,702	\$ 3,366,030	\$ 4,217,260	\$ 3,417,710	\$ 2,832,102

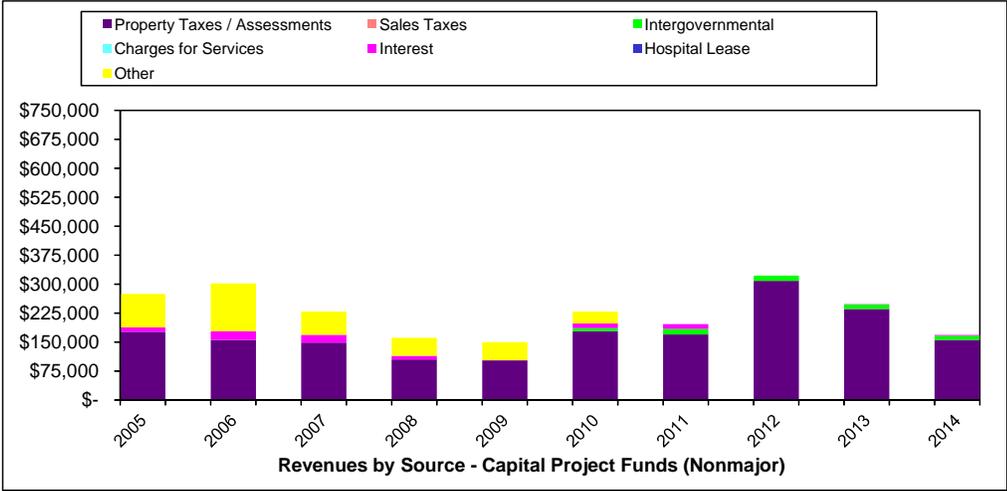
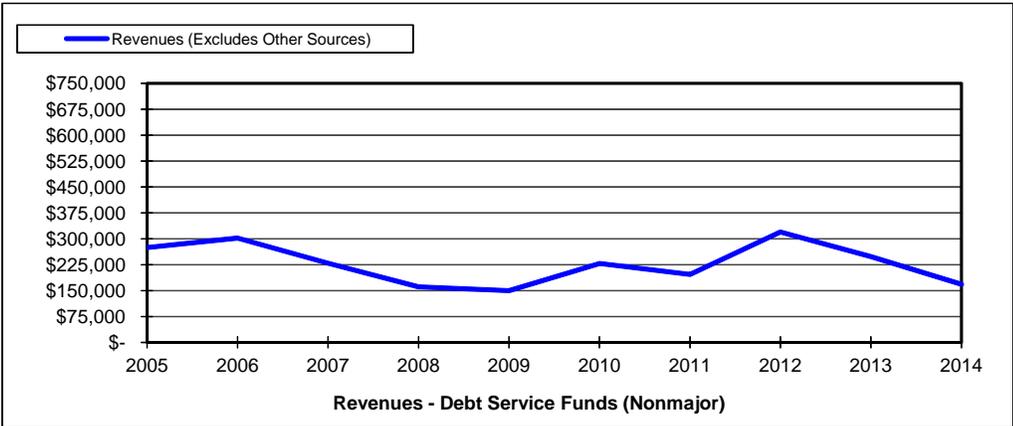


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Property Taxes / Assessments	\$ 177,004	\$ 155,931	\$ 148,743	\$ 105,288	\$ 102,598
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	11,127	22,291	20,415	9,241	605
Hospital Lease	-	-	-	-	-
Other	87,019	123,466	59,814	46,380	46,380
Total	\$ 275,150	\$ 301,688	\$ 228,972	\$ 160,909	\$ 149,583

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Property Taxes / Assessments	\$ 178,186	\$ 169,336	\$ 308,739	\$ 235,461	\$ 156,084
Sales Taxes	-	-	-	-	-
Intergovernmental	7,937	14,510	13,416	12,089	10,314
Charges for Services	-	-	-	-	-
Interest	11,670	12,799	(2,660)	420	1,650
Hospital Lease	-	-	-	-	-
Other	30,920	-	-	-	-
Total	\$ 228,713	\$ 196,645	\$ 319,495	\$ 247,970	\$ 168,048

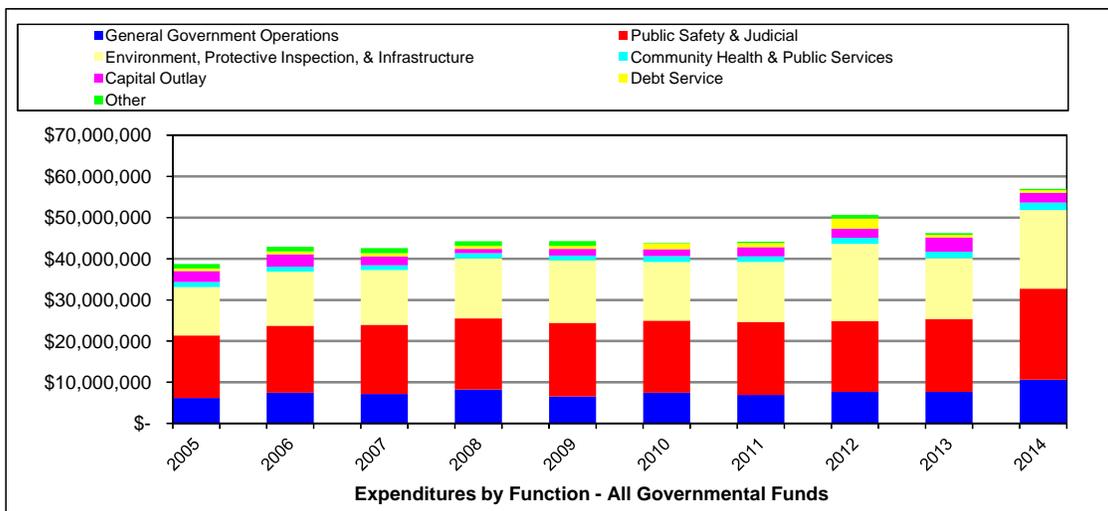
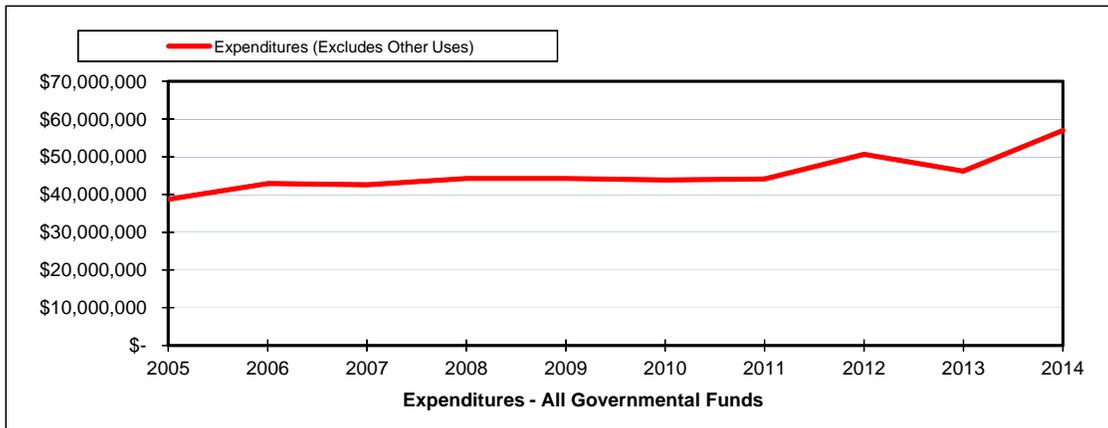


Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
General Government Operations	\$ 6,183,413	\$ 7,462,836	\$ 7,210,454	\$ 8,218,749	\$ 6,586,550
Public Safety & Judicial	15,225,899	16,278,312	16,757,051	17,334,021	17,856,751
Environment, Protective Inspection, & Infrastructure	11,740,087	13,152,527	13,313,154	14,559,888	15,151,300
Community Health & Public Services	1,226,164	1,170,102	1,183,491	1,238,888	1,167,434
Capital Outlay	2,645,729	2,997,639	2,149,663	1,028,043	1,632,700
Debt Service	640,495	692,888	701,609	739,757	727,790
Other	1,083,857	1,149,761	1,274,010	1,120,844	1,167,827
Total	\$ 38,745,644	\$ 42,904,065	\$ 42,589,432	\$ 44,240,190	\$ 44,290,352

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
General Government Operations	\$ 7,462,293	\$ 6,951,734	\$ 7,688,936	\$ 7,658,938	\$ 10,653,571
Public Safety & Judicial	17,509,665	17,696,783	17,233,333	17,678,660	22,098,282
Environment, Protective Inspection, & Infrastructure	14,238,149	14,561,537	18,723,259	14,838,816	19,075,732
Community Health & Public Services	1,422,917	1,375,818	1,447,056	1,562,193	1,811,389
Capital Outlay	1,706,602	2,243,279	2,179,936	3,398,704	2,394,374
Debt Service	1,430,156	996,486	2,544,502	656,045	650,078
Other	110,486	269,638	873,230	408,875	304,481
Total	\$ 43,880,268	\$ 44,095,275	\$ 50,690,252	\$ 46,202,231	\$ 56,987,907

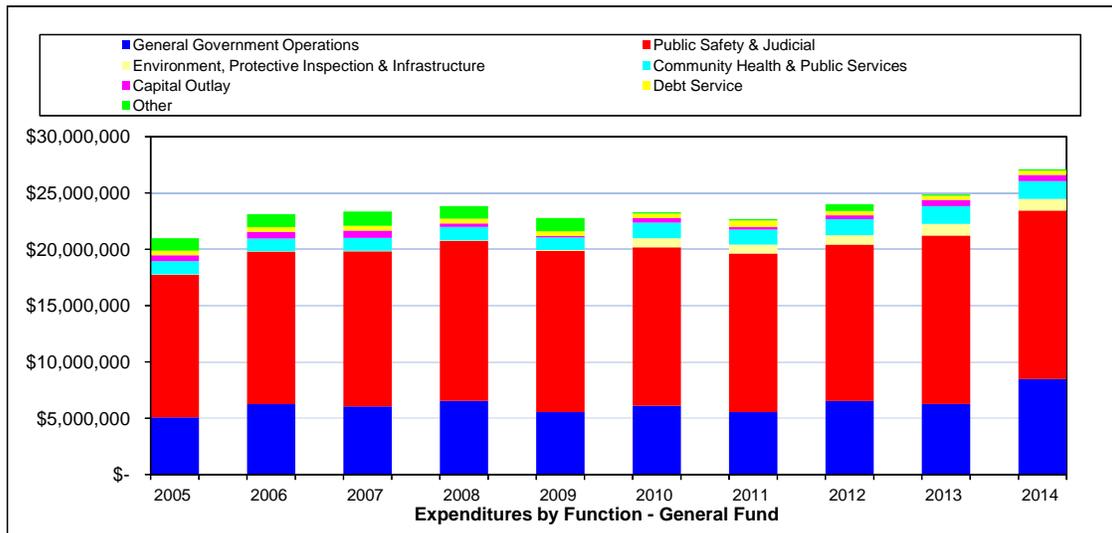
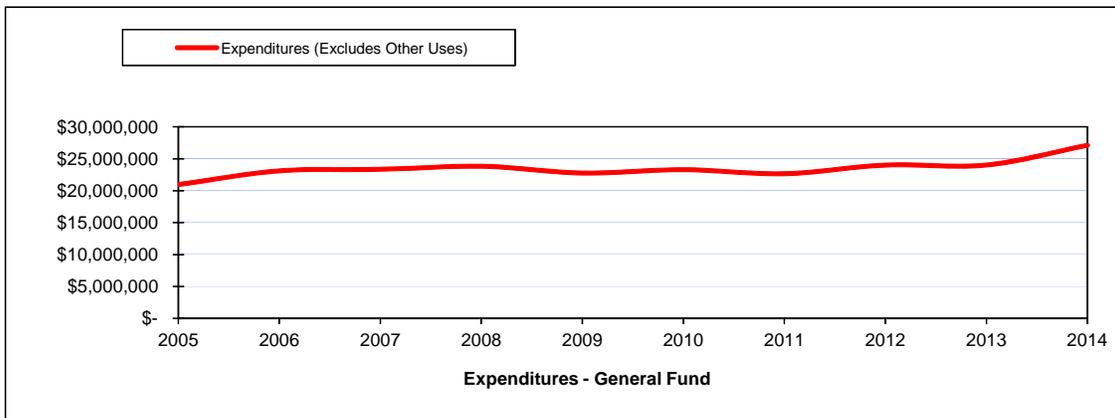


Expenditures by Function cont'd

Budget Basis-General Fund (Major Fund)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
General Government Operations	\$ 5,079,498	\$ 6,246,365	\$ 6,056,191	\$ 6,561,212	\$ 5,549,947
Public Safety & Judicial	12,666,320	13,552,683	13,774,836	14,190,682	14,322,495
Environment, Protective Inspection & Infrastructure	31,405	33,198	33,024	46,218	52,175
Community Health & Public Services	1,177,080	1,133,145	1,150,435	1,195,151	1,134,723
Capital Outlay	525,980	588,209	648,014	305,958	134,187
Debt Service	420,315	414,915	414,465	413,215	416,090
Other	1,083,857	1,149,761	1,274,010	1,120,844	1,167,827
Total	\$ 20,984,455	\$ 23,118,276	\$ 23,350,975	\$ 23,833,280	\$ 22,777,444

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
General Government Operations	\$ 6,107,750	\$ 5,553,216	\$ 6,536,609	\$ 6,270,578	\$ 8,492,701
Public Safety & Judicial	14,072,321	14,083,478	13,878,989	14,223,360	14,954,373
Environment, Protective Inspection & Infrastructure	795,860	776,560	824,069	842,182	1,029,165
Community Health & Public Services	1,386,199	1,336,993	1,429,634	1,522,260	1,587,119
Capital Outlay	417,897	249,732	356,434	638,242	547,880
Debt Service	408,115	566,865	379,947	386,113	379,113
Other	110,486	102,576	612,955	141,283	110,659
Total	\$ 23,298,628	\$ 22,669,420	\$ 24,018,637	\$ 24,024,018	\$ 27,101,010

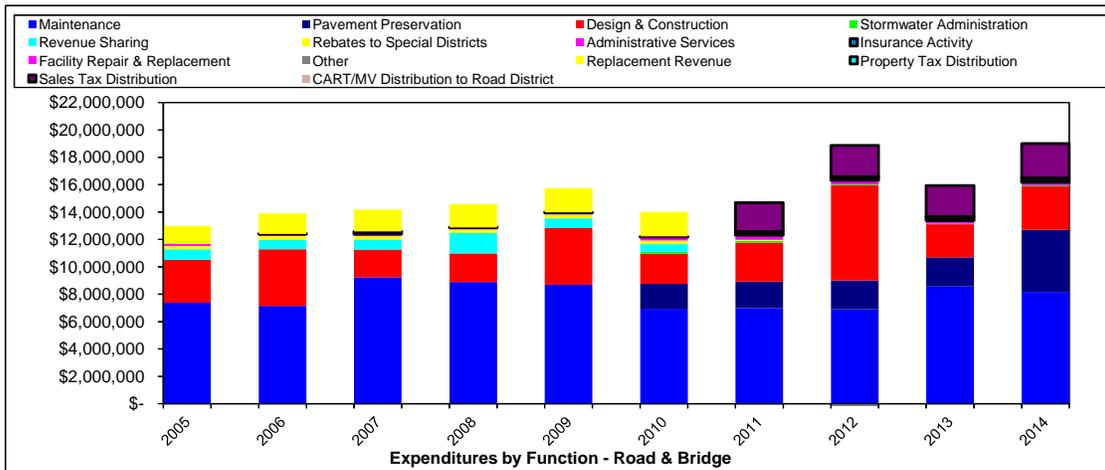
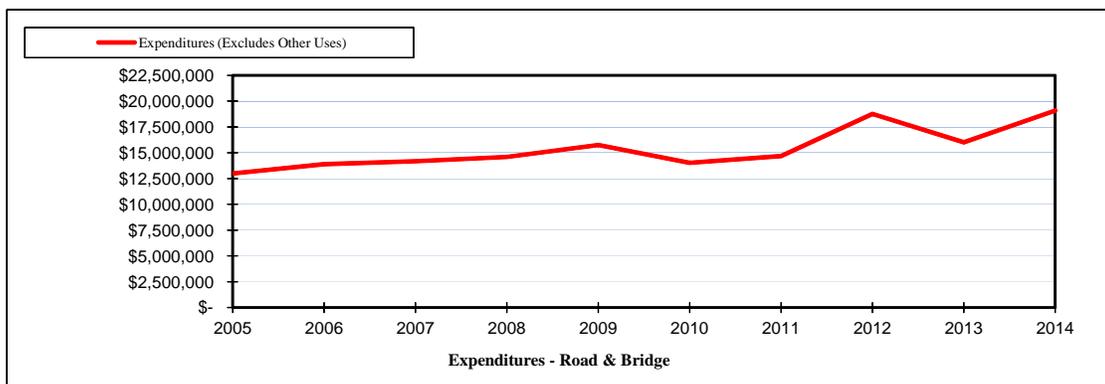


Expenditures by Function cont'd

Budget Basis- Road & Bridge Fund (Major Fund)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Maintenance	\$ 7,374,859	\$ 7,152,198	\$ 9,233,269	\$ 8,895,520	\$ 8,703,697
Pavement Preservation	-	-	-	-	-
Design & Construction	3,154,744	4,124,157	2,027,567	2,080,801	4,133,012
Stormwater Administration	-	-	-	-	-
Replacement Revenue	1,321,445	1,495,256	1,600,764	1,702,839	1,763,894
Revenue Sharing	744,306	688,977	720,331	1,485,202	702,064
Rebates to Special Districts	249,565	285,655	265,738	270,294	269,455
Administrative Services	150,000	150,000	154,982	150,000	150,000
Insurance Activity	-	7,252	179,352	2,499	24,278
Facility Repair & Replacement	-	-	-	-	-
Property Tax Distribution	-	-	-	-	-
Sales Tax Distribution	-	-	-	-	-
CART/MV Distribution to Road District	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 12,994,919	\$ 13,903,495	\$ 14,182,003	\$ 14,587,155	\$ 15,746,400

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Maintenance	\$ 6,929,618	\$ 6,976,416	\$ 6,897,453	\$ 8,556,227	\$ 8,160,492
Pavement Preservation	1,824,051	1,943,146	2,118,274	2,124,414	4,550,000
Design & Construction	2,216,907	2,853,850	6,959,901	2,432,716	3,157,023
Stormwater Administration	141,808	129,239	39,768	28,685	68,228
Replacement Revenue	1,772,552	-	-	-	-
Revenue Sharing	550,000	-	-	-	-
Rebates to Special Districts	268,124	62,475	-	-	-
Administrative Services	250,000	350,000	309,500	241,755	241,755
Insurance Activity	18,960	8,228	8,821	14,500	40,000
Facility Repair & Replacement	50,000	50,000	50,000	50,000	50,000
Property Tax Distribution	-	203,302	206,055	218,670	223,100
Sales Tax Distribution	-	2,118,578	2,279,397	2,266,805	2,514,800
CART/MV Distribution to Road District	-	39,366	78,613	77,350	78,750
Other	-	(62,829)	(192,615)	3,115	1,200
Total	\$ 14,022,020	\$ 14,671,771	\$ 18,755,167	\$ 16,014,237	\$ 19,085,348

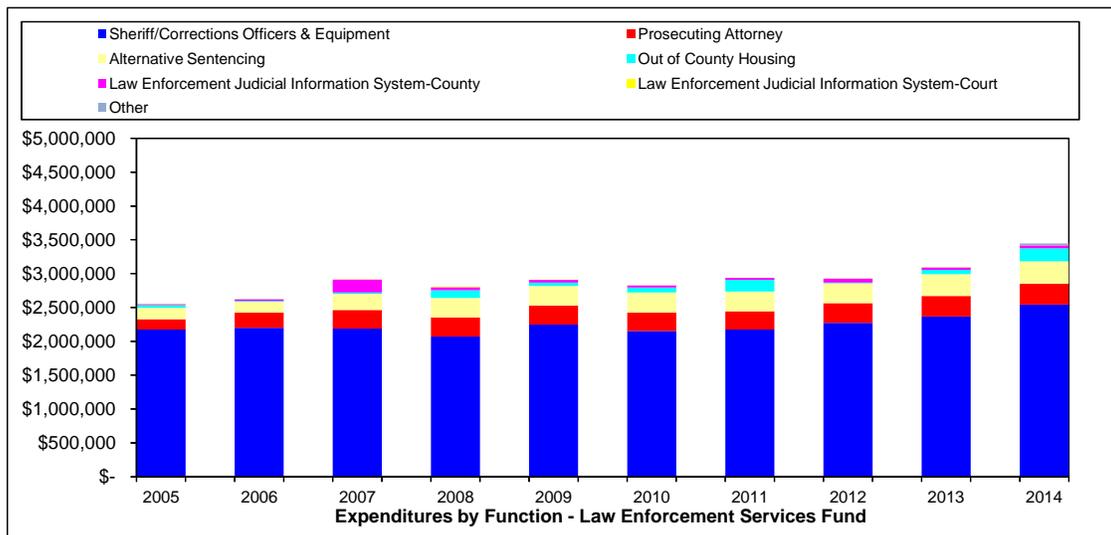
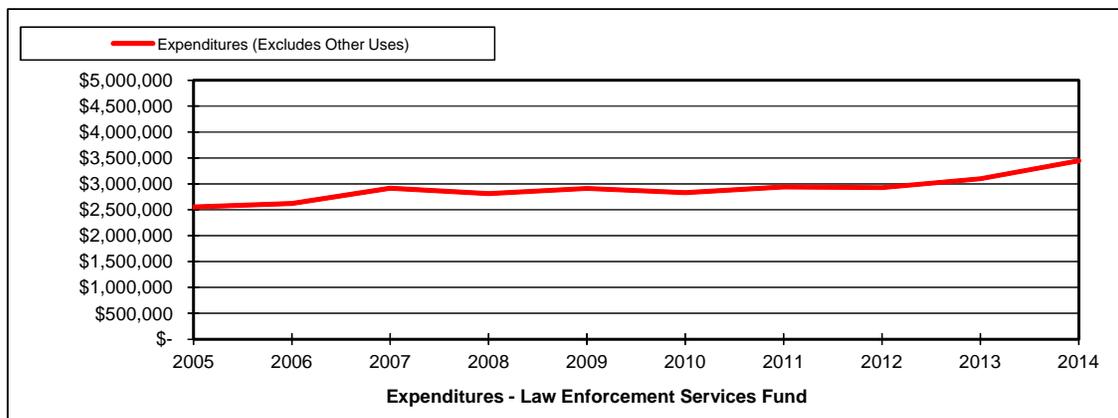


Expenditures by Function cont'd

Budget Basis- Law Enforcement Services Fund (Major Fund)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
Sheriff/Corrections Officers & Equipment	\$ 2,173,129	\$ 2,200,389	\$ 2,188,861	\$ 2,072,402	\$ 2,247,145
Prosecuting Attorney	153,696	220,666	274,657	280,478	280,918
Alternative Sentencing	168,158	161,562	235,804	289,263	289,636
Out of County Housing	41,752	17,449	23,373	112,056	50,763
Law Enforcement Judicial Information System-County	15,497	18,456	190,019	44,425	39,978
Law Enforcement Judicial Information System-Court	1,680	2,280	2,175	12,284	2,100
Other	-	-	-	-	-
Total	\$ 2,553,912	\$ 2,620,802	\$ 2,914,889	\$ 2,810,908	\$ 2,910,540

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,150,531	\$ 2,175,422	\$ 2,273,862	\$ 2,368,476	\$ 2,542,753
Prosecuting Attorney	273,568	268,439	292,676	304,305	306,577
Alternative Sentencing	298,952	292,340	292,414	321,640	334,307
Out of County Housing	71,681	173,073	9,782	60,000	195,000
Law Enforcement Judicial Information System-County	31,622	28,633	57,314	38,683	38,033
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	3,392	3,355
Other	-	-	-	500	25,600
Total	\$ 2,828,454	\$ 2,940,007	\$ 2,928,148	\$ 3,096,996	\$ 3,445,625

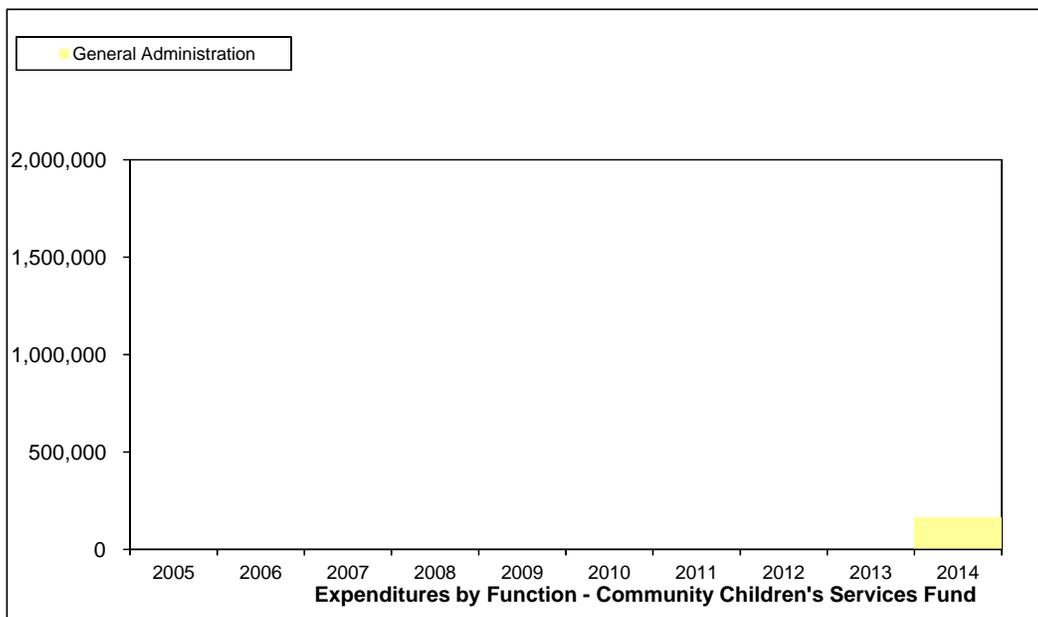
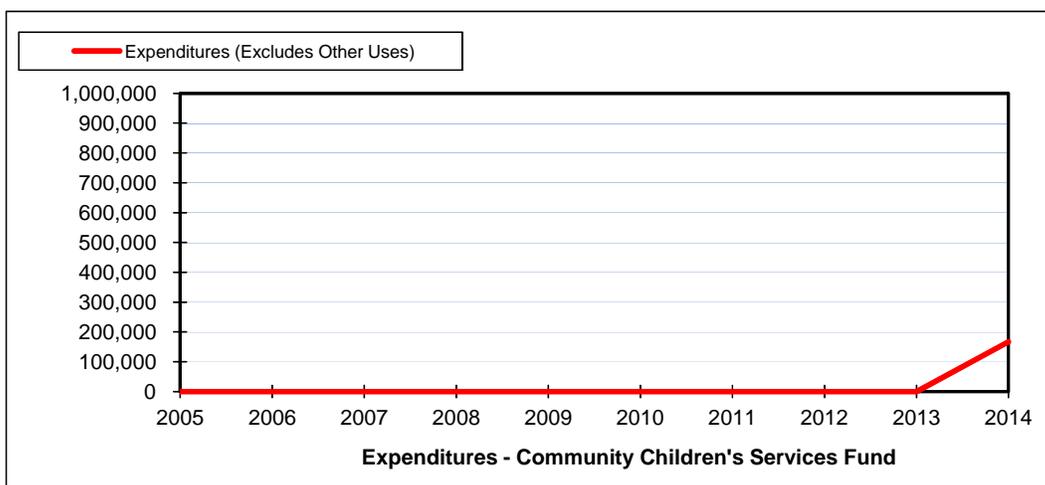


Expenditures by Function cont'd

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

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
General Administration	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -				

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
General Administration	\$ -	\$ -	\$ -	\$ -	\$ 166,747
Total	\$ -	\$ -	\$ -	\$ -	\$ 166,747

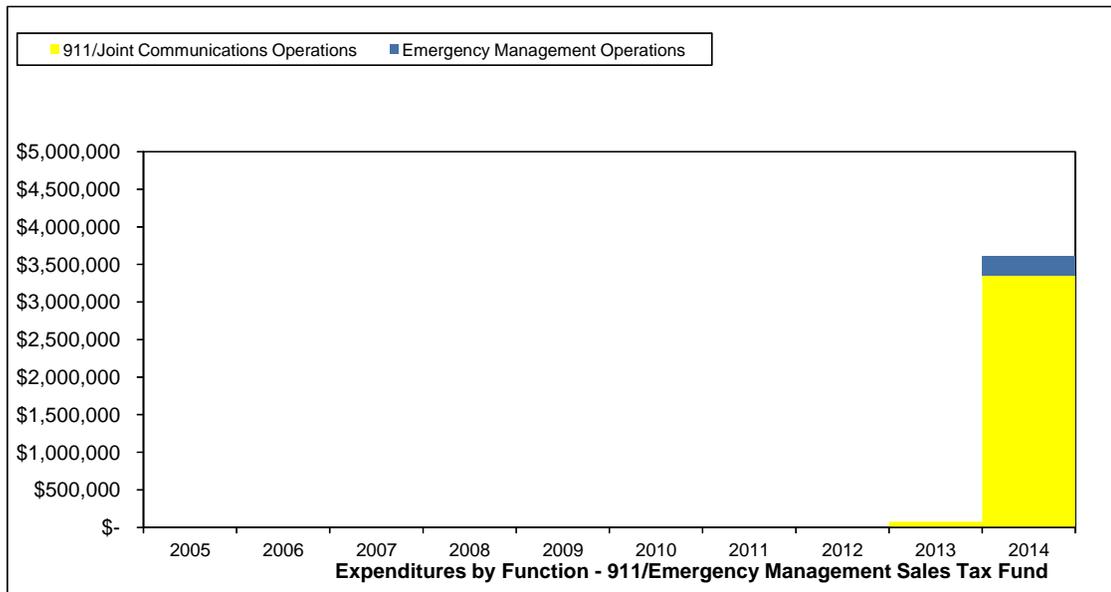
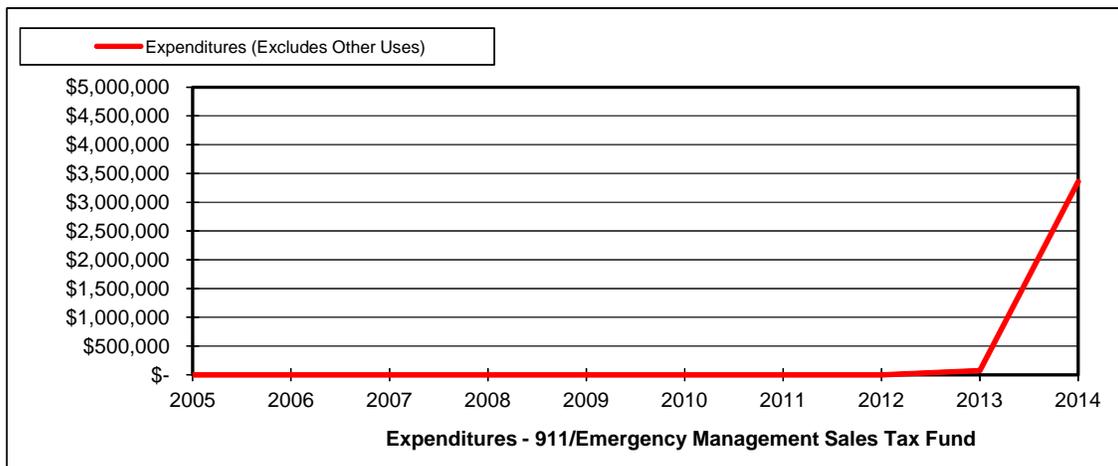


Expenditures by Function cont'd

Budget Basis-911/Emergency Management Fund (Major Fund)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
911/Joint Communications Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency Management Operations	-	-	-	-	-
Total	\$ -				

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
911/Joint Communications Operations	\$ -	\$ -	\$ -	\$ 74,348	\$ 3,359,842
Emergency Management Operations	-	-	0	-	251,000
Total	\$ -	\$ -	\$ -	\$ 74,348	\$ 3,610,842

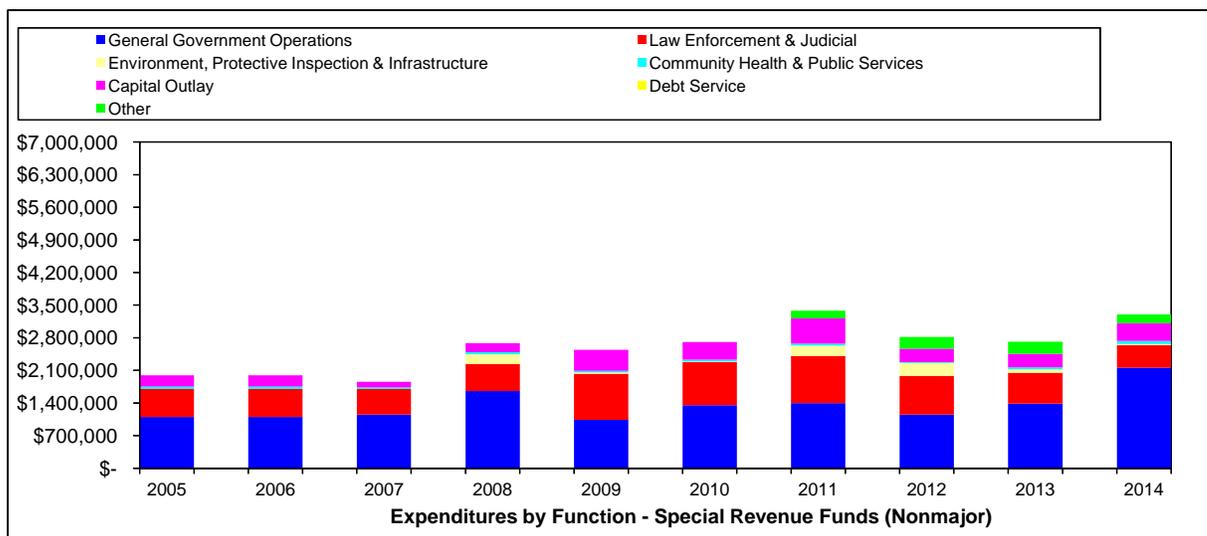
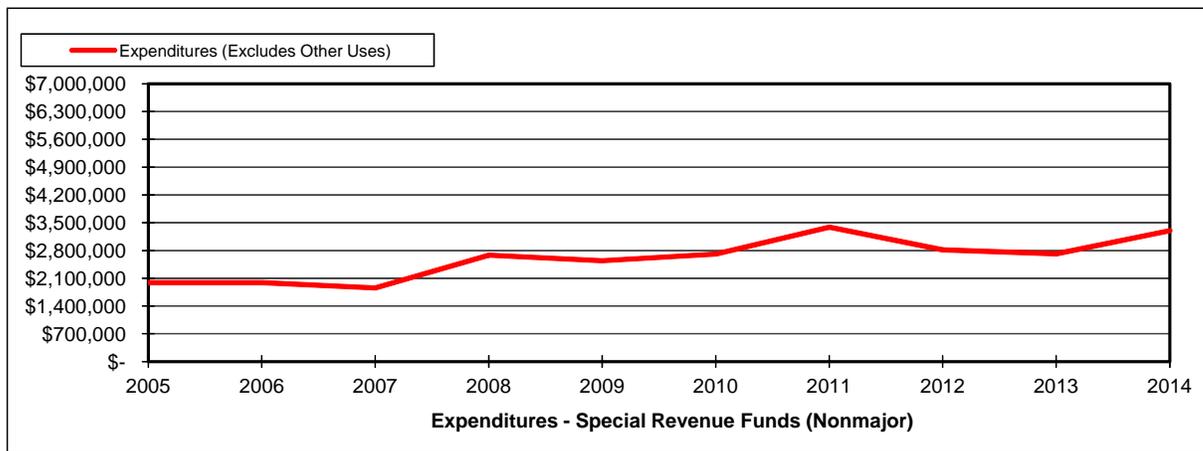


Expenditures by Function cont'd

Budget Basis-Special Revenue Funds (Nonmajor Funds)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
General Government Operations	\$ 1,103,915	\$ 1,103,915	\$ 1,154,263	\$ 1,657,537	\$ 1,036,603
Public Safety & Judicial	599,356	599,356	545,326	578,529	992,039
Environment, Protective Inspection & Infrastructure	-	-	2,398	209,594	27,884
Community Health & Public Services	49,084	49,084	33,056	43,737	32,711
Capital Outlay	239,823	239,823	119,378	192,908	455,031
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,992,178	\$ 1,992,178	\$ 1,854,421	\$ 2,682,305	\$ 2,544,268

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
General Government Operations	\$ 1,354,543	\$ 1,398,518	\$ 1,152,327	\$ 1,388,360	\$ 2,160,870
Public Safety & Judicial	926,714	1,011,773	824,685	664,226	480,321
Environment, Protective Inspection & Infrastructure	10,064	223,480	283,260	70,434	24,489
Community Health & Public Services	36,718	38,825	17,422	39,933	66,233
Capital Outlay	381,086	544,798	285,776	291,353	381,635
Debt Service	-	-	-	-	-
Other	-	167,062	252,270	260,887	187,400
Total	\$ 2,709,125	\$ 3,384,456	\$ 2,815,740	\$ 2,715,193	\$ 3,300,948

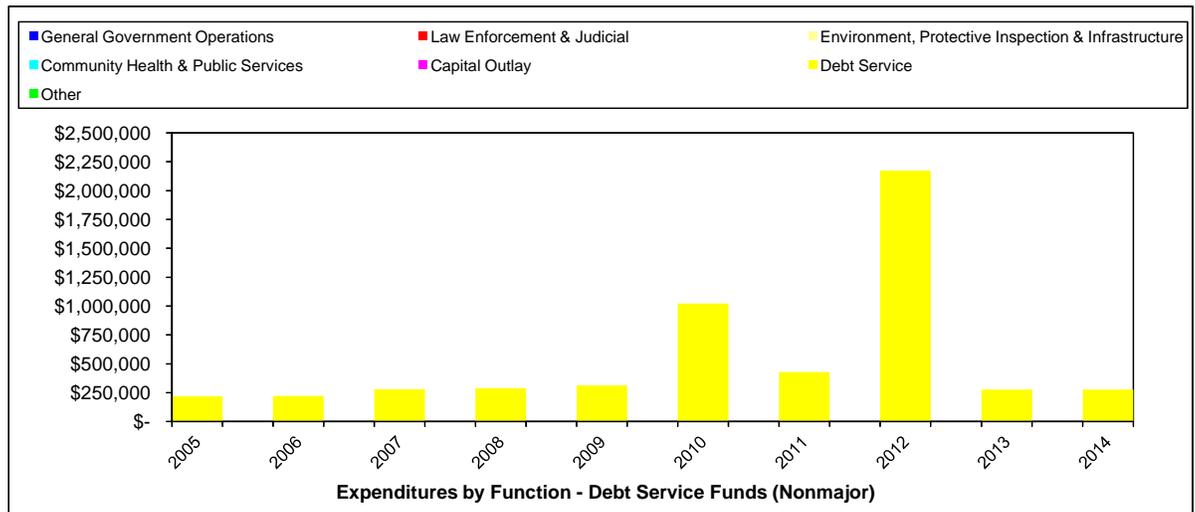
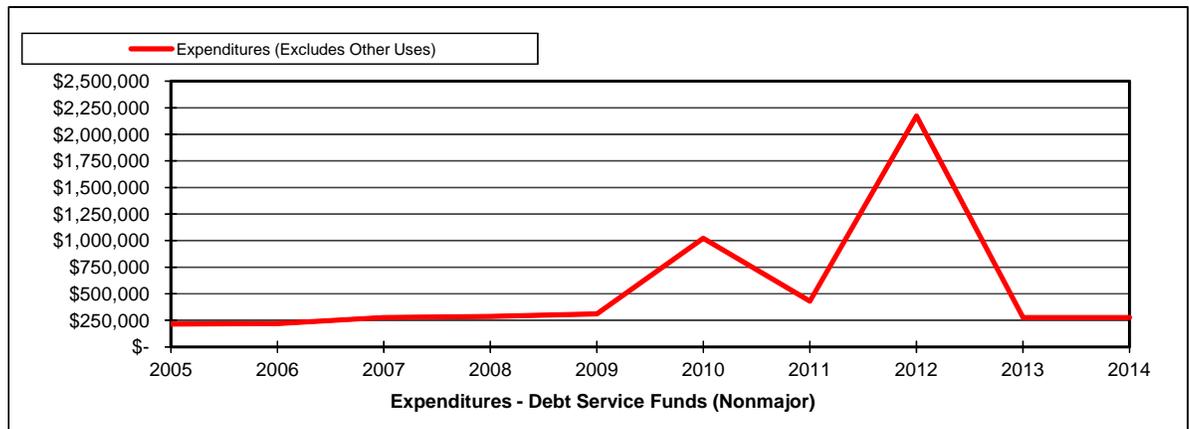


Expenditures by Function cont'd

Budget Basis- Debt Service Funds (Nonmajor Funds)

	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	215,789	220,180	277,973	287,144	311,700
Other	-	-	-	-	-
Total	\$ 215,789	\$ 220,180	\$ 277,973	\$ 287,144	\$ 311,700

	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,022,041	429,621	2,172,560	276,637	277,387
Other	-	-	-	-	-
Total	\$ 1,022,041	\$ 429,621	\$ 2,172,560	\$ 276,637	\$ 277,387



Budget Adjustment Policy

Approved: Commission Order 4-2014

Background and Purpose

The adopted annual budget is a financial plan which reflects legal spending limits for the County's Administrative Authorities. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the object (or class) level within a departmental budget. More stringent budgetary controls apply to fixed assets such that only those fixed assets specifically identified and approved in the budget are authorized for purchase.

Occasionally, adjustments to the annual budget are necessary. Generally, such adjustments should be requested and authorized **prior** to procurement. These adjustments are classified as either a **Budget Amendment** or a **Budget Revision** and are subject to the policy provisions outlined below which are intended to promote transparency, accountability, and compliance with state law.

In some instances, county elected officials other than the County Commission serve as the appropriating authority for one or more special revenue funds, as specified in state statute. In these instances, the appropriating authority exercises sole discretion in authorizing budget adjustments in a manner consistent with applicable state statutes.

Budget Amendments

A Budget Amendment results in a net increase (or decrease) to the overall appropriations for a given fund.

Example: the County receives a grant which results in an overall increase to revenues and expenditures.

The **Revised Statutes of Missouri (RSMo) 50.622** require that budget amendments follow the same statutory process as is used for the adoption of the annual budget. This process ensures public notice for the proposed budget amendment, an opportunity for public input, and a minimum 10-day period between presenting the proposed budget amendment and final approval. (A 30-day period applies in the event of a budget reduction.) The budget amendment process, including required public hearings, is incorporated into the County Commission's regular meeting schedule and a Commission Order is obtained to demonstrate completion of the statutory process.

Budget Revisions

A Budget Revision consists of off-setting increases and decreases in two or more appropriations which result in a net impact of \$0 to the overall appropriations for a given fund.

Example: The Office Supplies appropriation is decreased in order to increase the Equipment Repairs appropriation by the same amount, resulting in a zero net change to overall appropriations.

There are several types of Budget Revisions:

1. Budget Revisions Between Spending Agencies:

Budget Adjustment Policy cont'd

The **Revised Statutes of Missouri (RSMo) 50.630** allow the County Commission, with recommendation of the Budget Officer, to authorize the transfer of all (or any portion) of an unencumbered appropriation balance of one spending agency under the Commission's jurisdiction to another spending agency, but such action may only be taken during the last two months of the fiscal year (i.e., November and December). A commission order is required as evidence of commission approval.

2. Budget Revisions from the Emergency Appropriation:

Pursuant to **RSMo 50.540 (4)**, budget revisions from the General Fund emergency appropriation may be made at any time during the year for unforeseen emergencies. A unanimous vote of the County Commission is required for approval. From time-to-time, emergency appropriations are established in other funds where the County Commission is the appropriating authority. Budget revisions from such emergency appropriations are handled in the same manner as in the General Fund.

3. Budget Revisions between classes of expenditure within a single spending agency:

The Revised Statutes of Missouri do not address the need for budget revisions between classes of expenditure within a single spending agency. In the absence of such statutory guidance, the following policies will apply. Any decision of the Budget Officer pursuant to these policies may be appealed to the County Commission.

3.1 Budget Revisions pertaining to expenditures of Class 1 and Classes 2-8:

(a) The estimated future budgetary impact is expected to be equal to or greater than the statutory bid amount: Budget revisions having an estimated future budgetary impact equal to or greater than the statutory bid threshold amount are subject to approval by the County Commission. County Commission approval is evidenced by a County Commission Order.

(b) The estimated future budgetary impact is expected to be less than the statutory bid amount: Budget revisions having an estimated future budgetary impact less than the statutory bid threshold amount are subject to approval by the Budget Officer.

3.2 Budget Revisions pertaining to Class 9 expenditures (Fixed Assets). As noted above, more stringent budgetary controls apply to fixed assets.

(a) The requested fixed asset is authorized in the annual budget; however, available remaining budget is insufficient to cover the anticipated cost: A budget revision is needed to cover the expected budget shortfall. The budget revision requires approval by the Budget Officer.

(b) The requested fixed asset was not authorized in the annual budget and available remaining budget is insufficient to cover anticipated cost: A budget revision is needed to cover the anticipated cost of the new (or replacement) fixed asset and to authorize purchase of the asset within the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160)

Budget Adjustment Policy cont'd

require County Commission approval. County Commission approval is evidenced by a County Commission Order.

- (c) **The requested fixed asset was not approved in the annual budget and available remaining budget is sufficient to cover anticipated cost:** A budget revision is not needed because sufficient budget is available to cover the anticipated cost; however, approval is needed to authorize the fixed asset in the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a county commission order.

Glossary

Accounting Period—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

Ad Valorem Tax—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

Adoption—Formal process by which a final budget is approved by the governing body.

Agency Fund—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Appropriation—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

ARRA—American Recovery and Reinvestment Act of 2009-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

Assessed Valuation—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Assessment Ratio—The ratio at which the tax rate is applied to the tax base.

Authorized Positions—Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unreserved and Undesignated) Fund Balance—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Bond—Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

Bond-- General Obligation (GO) Bond—This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

Bond-- Revenue Bond—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Glossary cont'd

Budget—A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment—Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision—Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)—The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources—A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

CAFR—Comprehensive Annual Financial Report.

Capital Budget—A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization—recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Capital Outlay

(Class "9")—Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

Glossary cont'd

CART–County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state’s motor fuel tax that is allocated and distributed to counties.

CHAS–CH Allied Services, Inc. (lessee of Boone Hospital Center)

Component Unit–a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Comprehensive Annual Financial Report (CAFR)–A governmental entity’s official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Contractual Services–Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)–An increase in salaries to offset the adverse effect of inflation on compensation.

CPI–Consumer Price Index

Current Assets–Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities–Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit–The maximum amount of gross or net debt that is legally permitted.

Debt Margin–The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service–Payments of interest and repayment of principal on borrowed money.

Debt Service Fund–A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department–The basic County organizational unit, functionally unique in delivery of services.

Depreciation–The systematic allocation of a capital or fixed asset’s historical cost to the future periods benefited by the asset’s use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Glossary cont'd

Distinguished Budget Presentation Awards Program—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Fiduciary Fund—Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, an capital investment. Fiscal policy provides and agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Period or Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Agreement—An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax—the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

Full Accrual Basis of Accounting—The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Glossary cont'd

Full Faith and Credit-A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)-A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Function-A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund-An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Fund Accounting-An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance-The excess of a fund's assets over its liabilities which is *available for appropriation*.

Fund Equity-The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type-A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB-Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

GASB 34-Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund-A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

Glossary cont'd

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

Grant-A contribution by a government or other organization to support a particular function or purpose.

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers-The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge-The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Levy-(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item-The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

Glossary cont'd

Measurable and Available-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. "Measurable" refers to the ability to quantify the revenue and "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, "available" is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT-Missouri Department of Transportation

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures-A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Glossary cont'd

Property Taxes-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication-A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

Reserves-That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

Reserve for Encumbrances-A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

Resources-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue-A source of income to finance government operations.

Revenue Bonds-Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

Revenue Class-A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the "Description of the Accounting and Budgeting Systems" section.

RSMo-Revised Statutes of Missouri

Self-insured-The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

Short-term Debt-Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Source of Revenue-Revenues are classified according to their source or point of origin.

Special Assessment-A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

Glossary cont'd

Special Assessment Debt or Bonds-Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond-Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute-A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation-An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling-Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy-The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate-The amount of tax stated in terms of a unity of the tax base.

Tax Year-The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

TMDL- Total Maximum Daily Load-- A regulatory term describing a value of the maximum amount of a pollutant that a body of water can receive while still meeting water quality standards.

Transfers In/Out-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Trust Fund-A fund consisting of resources received and held by the governmental entity as a trustee, to be expended or invested in accordance with the terms and conditions of the trust.

Unencumbered Balance-The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

Unreserved (and Undesignated) Fund Balance-The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

