

2016 PROPOSED BUDGET

BOONE COUNTY MISSOURI



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To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the fiscal year 2016 Proposed Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

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

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

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

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

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

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

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

As noted above, the County's statutory organizational structure does not provide a *formal* mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through 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 and Assumptions

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 2008 recession significantly impacted Boone County as evidenced by increased unemployment, declining construction, and declining sales tax revenue. This economic downturn surpassed that of any previous episodes of economic slow-down and impacted the County's budget for several years. Boone County's local economy has improved the past several years; the fiscal year 2016 budget assumes continued stability and modest economic growth.

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, and local insurance companies, the City of Columbia, Veterans United Home Loans, and MBS Textbook Exchange.

The County's unemployment rate of 3.1% compares favorably to the state and federal rates of 5.3% and 5.1%, respectively (published rates as of September 2015). With a population of approximately 173,000, Boone County is the eighth largest county in Missouri. Boone County's population has grown more than 20% over the past decade; this compares to 5.0% population growth for the state as a whole for the same time period. Boone County's median household income of \$48,600 compares favorably to the state's median household income of \$47,400.

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

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

The County is significantly dependent on locally-enacted sales tax levies to finance local services, with approximately 73% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Of equal concern, however, is the long-term detrimental effect of the on-going erosion of this tax base through increasing remote retail sales, including internet sales. Sales tax revenues declined during the recession (2008-2009), but have improved

since 2010. Current growth rates reflect stability with modest growth and this budget assumes continuation of this trend.

2016 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; however, these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals may impact budget development more so than entity-wide goals.

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

- Law enforcement, Corrections, and Prosecution
- Operation of the Circuit Court, Juvenile Office, and the Juvenile Detention Center
- General Government functions which includes public records, property assessment and mapping, property tax administration, voter registration, and elections
- Public Health, Planning & Zoning, and Code Enforcement
- Transportation infrastructure maintenance and traffic services
- Children's Services (voter approved in 2012)
- Public Safety 911 and Emergency Management (voter approved in 2013)

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

The following priorities have shaped the 2016 budget:

1. Maintain fiscal stability within the County's major operating funds
2. Implement the results of the County's Salary Plan update – Phase II and provide funding for wage compression and reward for performance.
3. Implement operating budgets for Boone County Joint Communications (911) and Boone County Emergency Management in conjunction with completion of the new Emergency Communications Center (ECC)
4. Staffing needs: Public Administrator, Prosecuting Attorney, Facilities Maintenance and Grounds
5. Provide funding for election activities
6. Provide routine replacement of equipment and technology
7. Fund routine maintenance and preservation of the County's transportation network

Fiscal Stability: The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services

Fund, Community Children's Services Fund, and the 911/Emergency Management Fund. Sales tax is the primary revenue source for each of these funds, comprising approximately 54% in the General Fund; 82% in the Road and Bridge Fund; and 100% for the Law Enforcement Services Fund, the Community Children's Fund, and the 911/Emergency Management Fund. Across all funds combined, sales tax accounts for over 73% of total revenue.

Budgetary Impact— The fiscal year 2016 budget assumes a conservative 3.0% growth in sales tax revenue combined with controlled growth of expenditures and careful use of fund balance resources.

Within the General Fund, the Law Enforcement Services Fund, and the Children's Services Fund, the planned use of fund balance is associated with non-routine and non-recurring expenditures. On-going (recurring) expenditures are aligned with recurring revenues.

Within the General Fund, fund balances have increased recently due to significant favorable budget variances, largely driven by the high number of vacant positions within the Sheriff's department and the jail. Planned use of these fund balance resources within the fiscal year 2016 budget includes approximately \$1.1 million for election costs, \$850,000 for an emergency appropriation, equipment replacement, and several non-recurring projects.

Within the Law Enforcement Services Fund, planned use of fund balance is associated with vehicle and other equipment replacements that are larger than the average annual budgetary amount.

Within the Community Children's Services Fund, resources accumulated during 2013 and 2014 as funding policies were being developed by the commission-appointed Boone County Children's Services Board (BCCSB). These accumulated resources were reflected in the 2015 and 2016 budget amounts, which results in a temporary increase in overall appropriations.

Fund balances in the County's major funds at the end of fiscal year 2016 are budgeted to exceed the minimum level established by policy. This is intended to provide increased fiscal stability going forward. For further analysis and explanation of the County's various fund balances, refer to the Fund Balance section within this Budget Message.

Salary Plan Implementation- Phase II: During 2014, the County launched a comprehensive entity-wide salary study. This multi-year project is being implemented in phases. The results of Phase I, which included a significant one-time adjustment to the salary range table and reclassification of various law enforcement and court marshal positions to higher pay ranges, were implemented in fiscal year 2015. The results of Phase II, which focused on office and administrative support positions, are incorporated into the fiscal year 2016 budget. All remaining positions (professional, technical, supervisory, and management) will be reviewed in one or more subsequent phases.

Budgetary Impact— The budgetary impact of the salary plan described above is as follows:

- Budgetary increase resulting from reclassification of positions: \$94,000 all funds combined (\$77,000 General Fund only). The budgetary impact includes \$30,000 to bring current rates of pay up to the minimum for the range and an increase of \$64,000 associated with funding positions at the Flexible Hiring Rate.

- Budgetary increase for salary increase amounts. Increases are awarded at the discretion of each Administrative Authority and used to address wage compression, performance, and tenure: \$575,000 all funds combined (\$340,000 General Fund only). Budgetary impact is approximately 2.5% of total salaries and wages.

Operating budgets for Boone County Joint Communications (911) and Boone County Emergency Management: Construction of the Emergency Communications Center (ECC) should be complete mid-year 2016 at which time operations of Boone County Joint Communications (BCJC) and Boone County Emergency Management (EM) will be relocated to the ECC. Accordingly, the 2016 annual operating budget reflects partial-year occupancy in the new facility. The County anticipates that the 2017 and 2018 annual operating budgets will reflect the complete fiscal impact of expanded operations within the new facility. In addition, funding for replacement ECC technology will need to be incorporated into future annual operating budgets going forward; the *initial* funding for ECC technology is provided through the capital project fund. Evaluation of the existing radio infrastructure will commence after operations are relocated to the new facility; the results of this planning process will be incorporated into subsequent years' budgets.

With the recent appointment of an Emergency Management Director, the County anticipates further development of Emergency Management activities within the County, which should impact the 2017 annual budget and beyond.

Budgetary Impact— The Fiscal year 2016 budget includes \$7.2 million for operations of Joint Communications and Emergency Management. An additional \$870,000 will be transferred to the debt service fund to make principal and interest payments on the bonds issued for construction of the ECC. Revenues are expected to temporarily exceed planned spending for the reasons noted above. The resources remain in the fund and will be available for future capital and technology investment.

The 2016 budget includes funding for ten (10) additional positions (salary and benefits), consistent with the positions included in the ballot proposal with a total budgetary impact of approximately \$572,000:

- Emergency Management – 5 positions: Deputy Director, Administrative Coordinator, Planning/GIS Specialist, Training/Exercise Specialist, and a Preparedness Specialist/Public Information Officer (PIO). The combined budgetary impact is approximately \$286,000.
- 911/Emergency Management Information Technology – 3 positions: Help Desk Technician, a Sr. Programmer Analyst, and a Systems Administrator. The combined budgetary impact is approximately \$206,000.
- 911/Emergency Management Facilities Maintenance and Housekeeping – 2 positions: Senior Facilities Maintenance Technician and a Custodian. The combined budgetary impact is approximately \$80,000.

Other staffing needs—Public Administrator, Prosecuting Attorney, Facility Grounds-keeping, and Facility Security: The Public Administrator is converting all client files to scanned images. This will reduce the need for filing space

within the office as well as facilitate compliance with the court's e-filing requirements. A part-time temporary position has been utilized in the past, but a need for on-going staff resources has been identified.

The Prosecuting Attorney has identified a large volume of historical case files to be scanned, which will significantly reduce the amount of space allocated to filing within the office footprint. Temporary additional resources are needed to accomplish this project.

A need for additional staff to assist with grounds maintenance, including snow and ice removal, at the County's various facility sites was identified as well as the need for staff to administer and maintain the County's building security system.

Budgetary Impact—the budgetary impact associated with these additional positions includes the following (approximately \$131,000 of which \$96,500 will be on-going and recurring):

- Public Administrator part-time Filing Clerk: \$14,200 of which approximately \$13,000 will be on-going and recurring (General Fund).
- Assistant Prosecuting Attorney temporary part-time Filing Clerk pool position: \$30,300, all of which is temporary and will end when the project is concluded (General Fund).
- Facilities Maintenance Grounds Maintenance Technician: \$32,500, all of which will be on-going and recurring (Internal Service Fund).
- Facilities Maintenance Security Technician: \$54,000 of which approximately \$51,000 will be on-going and recurring (Internal Service Fund).

Provide funding for election costs: Fiscal year 2016 is a presidential election year. In addition to the August Primary election and the November General election, the County is also responsible for conducting an April election for the Boone Hospital Board of Trustees election.

Budgetary Impact— The fiscal year 2016 budget includes approximately \$1.1 million for election costs.

Funding routine equipment and technology replacement: During the recent recession, annual appropriations for replacement equipment and technology were significantly reduced. As the local economy improved in fiscal year 2013 and 2014, the budget included increased appropriations to catch-up on deferred replacement. The fiscal year 2015 and 2016 budgets reflect normal funding for routine equipment and technology needs.

Budgetary Impact— The fiscal year 2016 budget includes approximately \$2.6 million for investment in fixed assets, including \$318,000 in the General Fund, \$1.0 million in the Road and Bridge Fund, \$590,000 in the Law Enforcement Services Fund, \$383,000 in the 911/Emergency Management Fund, and \$293,000 in other funds.

Transportation network Infrastructure: Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 25% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed 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 \$15 million in fiscal year 2016. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 58% or \$8.7 million represents *net additional revenue* to the County.

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

Budgetary Impact— The fiscal year 2016 budget includes total appropriations of \$18 million in the Road and Bridge Fund allocated as follows:

- \$ 3.03 million – Distributions to cities and the Centralia Special Road District
- \$14.67 million – Infrastructure maintenance and preservation activities, including \$1.0 million for new and replacement equipment
- \$ 0.3 million – Reimbursement to General Fund for administrative support services (human resources, legal, purchasing, IT support, finance and payroll, etc...)

Budget Process and Calendar

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

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; to ensure that public hearings are conducted; and, to ensure that the

adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

Budget Summary Schedules

An aggregate comparison of the fiscal year 2015 and 2016 annual operating budgets (all funds combined) is shown below.

	All Governmental Funds			Internal Service		Private Purpose	
	Combined (excluding Capital Project)			Funds		Trust Funds	
	2015	2016	%	2015	2016	2015	2016
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	\$ 68,058,782	69,175,717	2%	6,200,849	6,048,850	420	798
Other Financing Sources (net)	263,464	230,425		-	-	-	-
Planned Use of Fund Balance (net)	4,965,333	5,076,189		632,718	338,058	2,580	3,507
Total Revenues & Other Sources	\$ 73,287,579	74,482,331	2%	6,833,567	6,386,908	3,000	4,305
Total Expenditures	\$ 73,287,579	74,482,331	2%	6,833,567	6,386,908	3,000	4,305

The additional schedules 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.



2016 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	\$ 3,434,400	1,475,300	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,524,000	14,957,000	3,627,000	6,790,000	10,812,000
Franchise Taxes	159,200	-	-	-	-
Licenses and Permits	516,370	9,700	-	-	-
Intergovernmental	1,663,899	1,225,300	-	-	1,969
Charges for Services	4,117,198	65,781	-	-	-
Fines and Forfeitures	11,000	-	-	-	-
Interest	57,896	53,605	14,800	48,000	42,800
Hospital Lease	1,834,000	-	-	-	-
Other	523,134	19,300	-	-	-
Total Revenues	26,841,097	17,805,986	3,641,800	6,838,000	10,856,769
Other Financing Sources					
Transfer In from other funds	12,000	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,500	191,250	37,675	-	-
Total Other Financing Sources	13,500	191,250	37,675	-	-
Planned Use of Fund Balance	3,144,914	-	305,353	2,718,401	-
TOTAL FINANCIAL SOURCES	\$ 29,999,511	17,997,236	3,984,828	9,556,401	10,856,769
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 18,252,162	4,486,893	2,675,467	146,628	4,044,555
Materials & Supplies	1,449,831	2,173,128	159,503	2,809	81,182
Dues Travel & Training	285,698	55,060	22,660	5,000	91,584
Utilities	571,607	125,136	62,859	3,552	83,976
Vehicle Expense	388,463	649,600	350	670	22,097
Equip & Bldg Maintenance	312,287	308,653	60,848	335	173,662
Contractual Services	3,836,509	8,890,641	337,154	9,131,657	1,681,200
Debt Service (Principal and Interest)	384,913	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	-
Other	3,290,158	36,770	52,712	250,750	587,849
Fixed Assets (New & Replacement)	317,883	1,011,868	588,275	-	383,217
Total Expenditures	29,939,511	17,987,749	3,984,828	9,556,401	7,149,322
Other Financing Uses					
Transfer Out to other funds	60,000	-	-	-	868,219
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	60,000	-	-	-	868,219
TOTAL FINANCIAL USES	\$ 29,999,511	17,987,749	3,984,828	9,556,401	8,017,541
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 15,094,554	9,968,687	2,839,597	6,420,325	4,618,084
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(3,144,914)	9,487	(305,353)	(2,718,401)	2,839,228
FUND BALANCE (GAAP), end of year	11,949,640	9,978,174	2,534,244	3,701,924	7,457,312
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(686,413)	(984,137)	(1,453,900)	-	-
NET FUND BALANCE, end of year	\$ 11,263,227	8,994,037	1,080,344	3,701,924	7,457,312
Net Fund Balance as a percent of expenditures	37.62%	50.00%	27.11%	38.74%	104.31%

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

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	4,909,700	-	-	4,909,700
116,486	116,486	-	-	116,486
-	50,710,000	-	-	50,710,000
-	159,200	-	-	159,200
117,832	643,902	-	-	643,902
341,427	3,232,595	-	-	3,232,595
2,043,279	6,226,258	5,995,774	-	12,222,032
-	11,000	-	-	11,000
43,201	260,302	31,045	698	292,045
523,800	2,357,800	-	-	2,357,800
6,040	548,474	22,031	100	570,605
3,192,065	69,175,717	6,048,850	798	75,225,365
986,219	998,219	-	-	998,219
-	-	-	-	-
-	230,425	-	-	230,425
986,219	1,228,644	-	-	1,228,644
1,756,236	7,924,904	338,058	3,507	8,266,469
5,934,520	78,329,265	6,386,908	4,305	84,720,478
1,314,088	30,919,793	782,380	-	31,702,173
129,309	3,995,762	92,431	-	4,088,193
150,420	610,422	3,290	-	613,712
12,073	859,203	426,631	-	1,285,834
10,850	1,072,030	20,579	-	1,092,609
8,280	864,065	217,607	-	1,081,672
2,180,229	26,057,390	4,722,465	4,145	30,784,000
1,139,279	1,524,192	-	-	1,524,192
12,000	1,152,000	12,100	-	1,164,100
615,162	4,833,401	61,500	160	4,895,061
292,830	2,594,073	47,925	-	2,641,998
5,864,520	74,482,331	6,386,908	4,305	80,873,544
70,000	998,219	-	-	998,219
-	-	-	-	-
70,000	998,219	-	-	998,219
5,934,520	75,480,550	6,386,908	4,305	81,871,763
8,569,019	47,510,266	3,599,369	105,931	51,215,566
-	-	-	-	-
-	-	-	-	-
(1,756,236) *	(5,076,189) *	-	(3,507)	(5,079,696) *
6,812,783	42,434,077	(338,058)	102,424	49,011,226
(981,621)	(4,106,071)	3,261,311	(37,471)	(882,231)
5,831,162	38,328,006	-	64,953	38,392,959

2016 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

<u>Function</u>	<u>Personal Services</u>	<u>Materials & Supplies</u>	<u>Dues, Travel & Training</u>	<u>Utilities*</u>	<u>Vehicle Expense</u>
General Government Operations	\$ 6,161,487	\$ 599,078	\$ 239,747	\$ 147,364	\$ 19,862
Public Safety & Judicial - Courts	2,118,470	160,730	80,155	132,873	24,895
Public Safety & Judicial - Sheriff/Corrections	9,925,117	902,306	80,024	314,257	308,144
Public Safety & Judicial - Prosecuting Attorney	2,673,687	50,551	29,388	22,005	6,866
Public Safety & Judicial - 911 & Emergency	4,044,555	82,742	103,084	83,976	22,097
Public Safety & Judicial - Other	411,779	5,400	4,630	19,288	15,000
Environment, Protective Inspection & Infrastructure	5,381,742	2,189,885	65,623	134,244	671,966
Community Health & Public Services	202,956	4,370	7,771	5,100	3,200
Other	-	700	-	96	-
Total	\$ 30,919,793	\$ 3,995,762	\$ 610,422	\$ 859,203	\$ 1,072,030

* 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.

Note: Within this schedule and the previous schedule, costs associated with fixed/capital assets used in operations (vehicles, equipment, etc.) are presented separately. In the schedule presented on the following page, the budgetary amounts for such assets are included in the totals presented for each department.

(continued)

Equip & Bldg Maintenance	Contractual Services **	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 154,191	\$ 2,547,858	\$ 384,913	\$ 2,417,239	\$ 474,280	\$ 13,146,019	\$ 60,000	\$ 13,206,019
53,537	1,315,464	-	368,467	65,923	4,320,514	-	4,320,514
133,551	511,186	-	287,822	634,200	13,096,607	40,000	13,136,607
7,097	175,343	-	45,912	3,300	3,014,149	30,000	3,044,149
173,662	1,702,100	-	588,049	383,217	7,183,482	868,219	8,051,701
600	356,148	-	50,800	8,727	872,372	-	872,372
314,182	8,957,133	-	392,371	1,024,426	19,131,572	-	19,131,572
685	10,459,672	-	1,657,201	-	12,340,955	-	12,340,955
26,560	32,486	1,139,279	177,540	-	1,376,661	-	1,376,661
<u>\$ 864,065</u>	<u>\$ 26,057,390</u>	<u>\$ 1,524,192</u>	<u>\$ 5,985,401</u>	<u>\$ 2,594,073</u>	<u>\$ 74,482,331</u>	<u>\$ 998,219</u>	<u>\$ 75,480,550</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 & 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.

2016 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

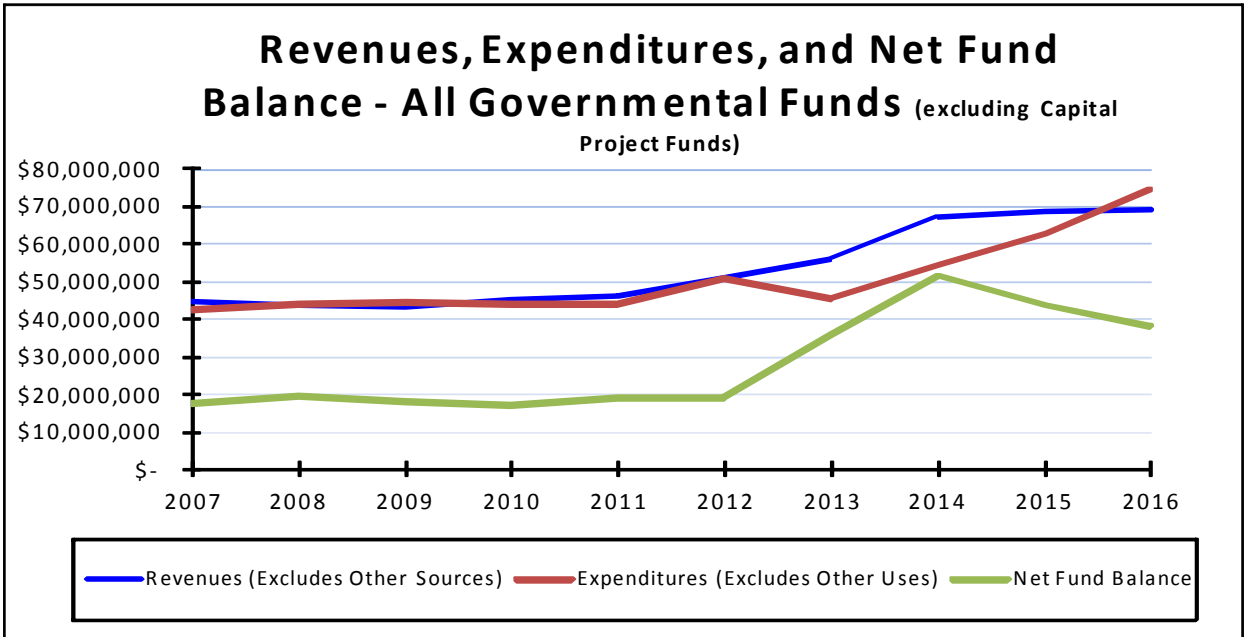
		Major Funds						
Function		General	Road and Bridge	Law Enforcement Services	Community Children's Services	911/Emergency Management Fund	Non- Major Funds	Total Governmental Funds
Dept. #	Department/Cost Center Name	Fund	Fund	Fund	Fund	Fund	Funds	Funds
General Government Operations								
1110	Auditor	\$ 445,514	-	-	-	-	-	445,514
1115	Human Resources	297,190	-	-	-	-	-	297,190
1118	Purchasing	295,673	-	-	-	-	-	295,673
1121	County Commission	541,598	-	-	-	-	-	541,598
1122	County Association Dues	41,879	-	-	-	-	-	41,879
1123	Emergency & Contingency	850,000	-	-	-	-	-	850,000
1125	Centralia Office	12,380	-	-	-	-	-	12,380
1126	County Counselor Office	394,285	-	-	-	-	-	394,285
1131	County Clerk	254,420	-	-	-	-	-	254,420
1132	Election and Registration	655,730	-	-	-	-	-	655,730
2300	Election Services	-	-	-	-	-	421,950	1,077,680
1133	Election Activities	1,150,750	-	-	-	-	-	1,150,750
1140	Treasurer	298,935	-	-	-	-	-	298,935
1150	Collector	561,271	-	-	-	-	-	561,271
2110	Collector Tax Maint Activity	-	-	-	-	-	243,415	804,686
1160	Recorder	521,459	-	-	-	-	-	521,459
2800	Record Storage & Preservation	-	-	-	-	-	397,518	918,977
1170	Information Technology	2,000,823	-	-	-	-	-	2,000,823
1175	GIS - Consortium	3,040	-	-	-	-	-	3,040
1176	GIS - County	197,911	-	-	-	-	-	197,911
1190	Non-Departmental	819,679	-	-	-	-	-	819,679
1191	Insurance & Safety	515,820	-	-	-	-	-	515,820
1192	Employee Benefits	56,400	-	-	-	-	-	56,400
1194	Mail Services	429,800	-	-	-	-	-	429,800
1195	Insurance Claim Activity	50,000	-	-	-	-	-	50,000
1196	Records Management Services	27,646	-	-	-	-	-	27,646
2010	Assessment	-	-	-	-	-	1,660,933	1,660,933
	Sub-Total	10,422,203	-	-	-	-	2,723,816	13,146,019
Public Safety & Judicial - Courts								
1210	Circuit Court Services	1,772,136	-	-	-	-	-	1,772,136
1221	Circuit Clerk	541,107	-	-	-	-	-	541,107
1230	Jury Services & Court Costs	230,875	-	-	-	-	-	230,875
1241	Juvenile Office	477,748	-	-	-	-	-	477,748
1242	Juvenile Justice Center	400,769	-	-	-	-	-	400,769
1243	Juvenile Justice Grants	68,420	-	-	-	-	-	68,420
2820	Family Service & Justice	-	-	-	-	-	83,850	83,850
2830	Circuit Drug Court	-	-	-	-	-	165,823	165,823
2831	Veterans Court	-	-	-	-	-	154,919	154,919
2850	Administration of Justice	-	-	-	-	-	30,775	30,775
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	391,992	-	-	-	391,992
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
	Sub-Total	3,491,055	-	394,092	-	-	435,367	4,320,514
Public Safety & Judicial - Sheriff & Corrections								
1251	Sheriff	4,741,427	-	-	-	-	-	4,741,427
1253	Internet Crimes Task Force	57,237	-	-	-	-	-	57,237
1255	Corrections	4,743,896	-	-	-	-	-	4,743,896
1256	Sheriff/Corr HK/Maint	225,624	-	-	-	-	-	225,624
2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	6,000	6,000
2510	Sheriff Training	-	-	-	-	-	28,200	28,200
2521	Community Traffic Safety	-	-	-	-	-	13,435	13,435
2522	DARE Program	-	-	-	-	-	1,500	1,500
2525	Community Programs	-	-	-	-	-	1,700	1,700
2540	Sheriff Civil Charges	-	-	-	-	-	7,290	7,290
2550	Sheriff Revolving Fund	-	-	-	-	-	95,879	95,879
2570	Sheriff K9 Operations	-	-	-	-	-	6,861	6,861
2901	Sheriff-Law Enf Sls Tax	-	-	2,133,932	-	-	-	2,133,932
2902	Corrections - Law Enf Sls Tax	-	-	838,626	-	-	-	838,626
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
	Sub-Total	\$ 9,768,184	-	3,167,558	-	-	160,865	13,096,607

		Major Funds						
Function		General	Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	Fund	Bridge	Enforcement	Children's	Management	Major	Governmental
			Fund	Services	Services	Fund	Funds	Funds
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 2,036,883	-	-	-	-	-	2,036,883
1262	Victim Witness	285,354	-	-	-	-	-	285,354
1263	IV-D	240,636	-	-	-	-	-	240,636
1264	PA Retirement	7,752	-	-	-	-	-	7,752
2600	PA Training	-	-	-	-	-	2,669	2,669
2610	PA Tax Collections	-	-	-	-	-	73,991	73,991
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,705	1,705
2651	Bad Check Collections	-	-	-	-	-	1,519	1,519
2903	PA - Law Enf Sales Tax	-	-	340,565	-	-	-	340,565
	Sub-Total	2,570,625	-	340,565	-	-	102,959	3,014,149
Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC_CERF Grant	-	-	-	-	-	34,160	34,160
2700	911/EM Sales Tax Revenue	-	-	-	-	121,499	-	121,499
2701	E911/Joint Communications	-	-	-	-	4,623,115	-	4,623,115
2702	Emergency Management Operations	-	-	-	-	532,907	-	532,907
2703	Information Technology-911/EM	-	-	-	-	882,508	-	882,508
2704	Joint Communication Radio Network	-	-	-	-	817,485	-	817,485
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	171,808	-	171,808
	Sub-Total	-	-	-	-	7,149,322	34,160	7,183,482
Public Safety & Judicial - Other								
1200	Public Administrator	469,438	-	-	-	-	-	469,438
1280	Medical Examiner	281,666	-	-	-	-	-	281,666
1285	District Defender	38,655	-	-	-	-	-	38,655
2900	Law Enf Sales Tax Revenue	-	-	32,000	-	-	-	32,000
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	50,613	-	-	-	50,613
	Sub-Total	789,759	-	82,613	-	-	-	872,372
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	87,804	-	-	-	-	-	87,804
1370	BC Reg Sewer Dist Mgmt Service	4,709	-	-	-	-	-	4,709
1710	Planning and Zoning	400,319	-	-	-	-	-	400,319
1720	Building Codes	456,147	-	-	-	-	-	456,147
1725	Stormwater Administration	188,594	-	-	-	-	-	188,594
2040	Public Works-R&B Maintenance	-	8,229,678	-	-	-	-	8,229,678
2041	Pavement Preservation	-	4,926,000	-	-	-	-	4,926,000
2045	Public Works-Design & Construction	-	1,244,609	-	-	-	-	1,244,609
2046	Stormwater Administration	-	126,799	-	-	-	-	126,799
2048	PW - Insurance Claim Activity	-	30,000	-	-	-	-	30,000
2049	PW - Administration	-	3,430,663	-	-	-	-	3,430,663
	Sub-Total	1,143,823	17,987,749	-	-	-	-	19,131,572
Community Health & Public Services								
1410	Community Health	1,124,001	-	-	-	-	-	1,124,001
1420	Social Services	74,430	-	-	-	-	-	74,430
1430	Community Services	108,260	-	-	-	-	-	108,260
1730	Animal Control	237,317	-	-	-	-	-	237,317
1740	On-Site Waste Water	104,012	-	-	-	-	-	104,012
2030	Domestic Violence	-	-	-	-	-	27,150	27,150
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	1,109,384	1,109,384
2160	Community Children Services Administration	-	-	-	206,401	-	-	206,401
2161	Children's Services Funding Opportunities	-	-	-	9,350,000	-	-	9,350,000
	Sub-Total	1,648,020	-	-	9,556,401	-	1,136,534	12,340,955
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
1610	Parks & Recreation	52,842	-	-	-	-	-	52,842
2120	Fairground maintenance Fund	-	-	-	-	-	125,000	125,000
3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	-	-	103,721	103,721
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	868,219	868,219
3860	2006A Series GO Bonds - Road NID	-	-	-	-	-	22,223	22,223
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	70,659	70,659
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,870	10,870
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,627	10,627
3900	2011A GO Bonds - Road NID	-	-	-	-	-	54,550	54,550
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	4,950	4,950
	Sub-Total	\$ 105,842	-	-	-	-	1,270,819	1,376,661
Total Expenditures		29,939,511	17,987,749	3,984,828	9,556,401	7,149,322	5,864,520	74,482,331
Other Financing Uses		60,000	-	-	-	868,219	70,000	998,219
Grand Total		\$ 29,999,511	17,987,749	3,984,828	9,556,401	8,017,541	5,934,520	75,480,550

Revenue and Expenditure Trends

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

- Fiscal year 2012 expenditure “spike” is associated with significant non-recurring costs in the Road and Bridge Fund:** The budget included significant non-recurring project costs for the Rolling Hills road project and the St. Charles round-a-bout project. The County received cost-share reimbursement revenue from the City of Columbia for the Rolling Hills road project.
- Significant increase in revenue and net fund balance since 2013:** This is primarily the result of two dedicated sales tax levies approved by voters for Children’s Services and 911/Emergency Management. The sales tax levies became effective mid-year 2013; however, the spending plans were not fully formed thereby resulting in an accumulation of resources within each of the new special revenue funds. Going forward, budget allocations within the Children’s Services Fund for procurement of services combined with increased utilization of service contracts will reduce this temporary increase in fund balance. The temporary increase in fund balance within the 911 Fund will be utilized to pay for future capital needs, which will occur on a cyclical or periodic basis.
- The high number and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (fiscal years 2013-2015):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund).



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 fiscal year 2016 revenue projection, taken as a whole for all governmental funds, reflects a 2% increase compared to the fiscal year 2015 budget. A three-year comparison of revenues by source for all governmental funds is presented below. 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	2014 (Actual)	2015 (Budget)	2015 (Estimated)	2016 (Budget)	% Change 16 Budget over 15 Budget	% of Total for 2016
Property Taxes	\$ 4,774,469	4,750,500	4,814,734	4,909,700	3%	7.1%
Assessments	303,673	153,287	240,546	116,486	-24%	0.2%
Sales Taxes	48,137,970	48,996,500	49,269,000	50,710,000	3%	73.3%
Franchise Taxes	154,082	138,800	159,200	159,200	15%	0.2%
Licenses and Permits	640,995	589,591	687,362	643,902	9%	0.9%
Intergovernmental	3,762,947	3,628,459	3,727,066	3,232,595	-11%	4.7%
Charges for Services	6,020,120	6,099,014	6,011,250	6,226,258	2%	9.0%
Fines and Forfeitures	10,408	11,000	14,000	11,000	0%	0.0%
Interest	210,153	192,617	323,996	260,302	35%	0.4%
Hospital Lease	2,327,004	2,361,800	2,344,923	2,357,800	0%	3.4%
Other*	814,858	1,137,214	1,159,562	548,474	-52%	0.8%
Total Revenues	\$ 67,156,679	68,058,782	68,751,639	69,175,717	2%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7.1% 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.

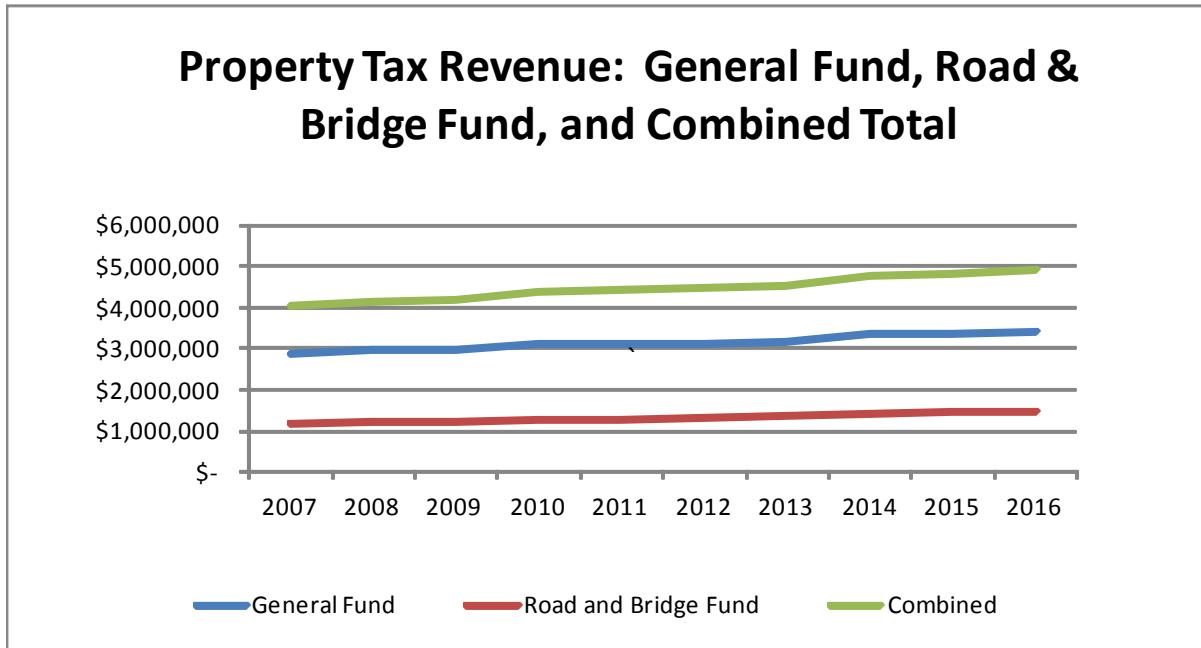
Assessed valuation grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. Total assessed value for the County currently exceeds \$2.6 billion. The fiscal year 2016 Budget assumes a 2.5% growth in assessed valuation for real estate property and 1.0% growth in assessed valuation for personal property.

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its General Fund property tax as a result of the 1979 voter-approved permanent

one-half cent sales tax. The budget assumes no change in property tax rates for fiscal year 2016 which includes the following:

- General Fund Operations-- \$.12 per \$100 assessed valuation
- Road and Bridge Operations-- \$.05 per \$100 assessed valuation

The following chart illustrates the stability 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 paid by property owners. For further information on the County’s debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information* tab section.

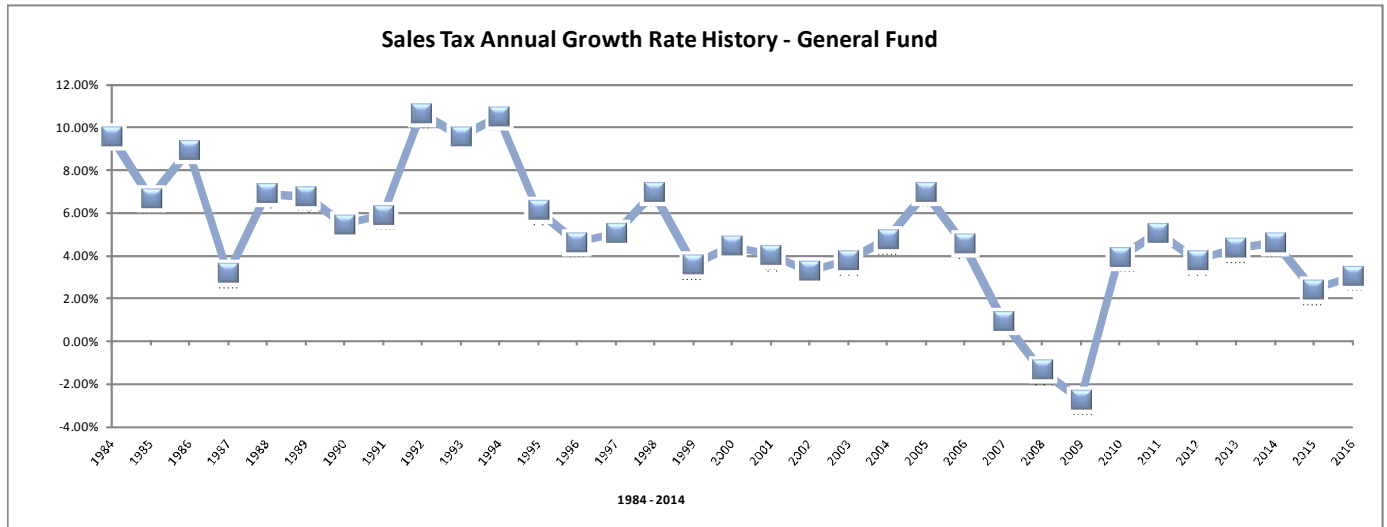
Assessments (0.2% of total revenue)

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 number of NID projects completed and assessments ordered.

Sales Tax (73.3% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for approximately 73% of all regular operating revenues in the County’s governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to finance on-going operations, the County is especially vulnerable to this inherent

volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth. The following annual sales tax growth rate table illustrates this inherent volatility.



Annual growth rates typically range between 3% and 5%, but have been as high as 11% and have fallen as low as -3.0%. As illustrated above, the 2008-2009 decline in sales tax growth rate is one of the sharpest ever experienced by the County, resulting in two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). The expected growth rate for fiscal year 2015 is 2.4% and the fiscal year 2016 budget assumes 3.0% growth.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$14.5 million in 2016, which represents approximately 54% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. This sales tax is expected to generate \$14.5 million in 2016, which represents approximately 82% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period followed by two 10-year renewals (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 \$450,000 in 2016. This revenue source declined significantly in 2008 and has increased modestly since. It remains significantly below the fiscal year 2006 amount of \$510,000.

One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.6 million in 2016, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental

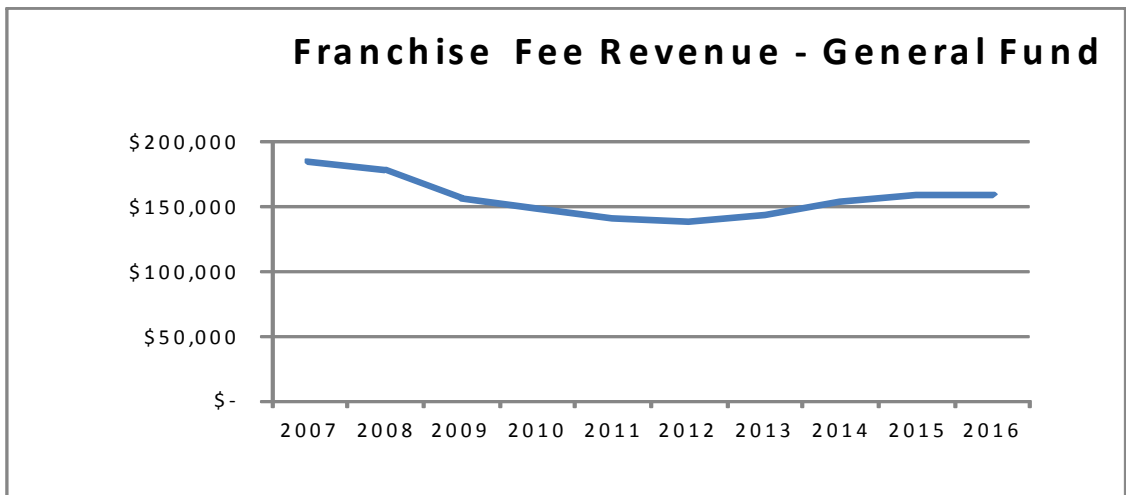
funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

One-quarter cent permanent community children’s services sales tax. This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. The tax is expected to generate \$6.8 million in fiscal year 2016. It is the sole source of revenue for the Community Children’s Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County’s other sales tax levies.)

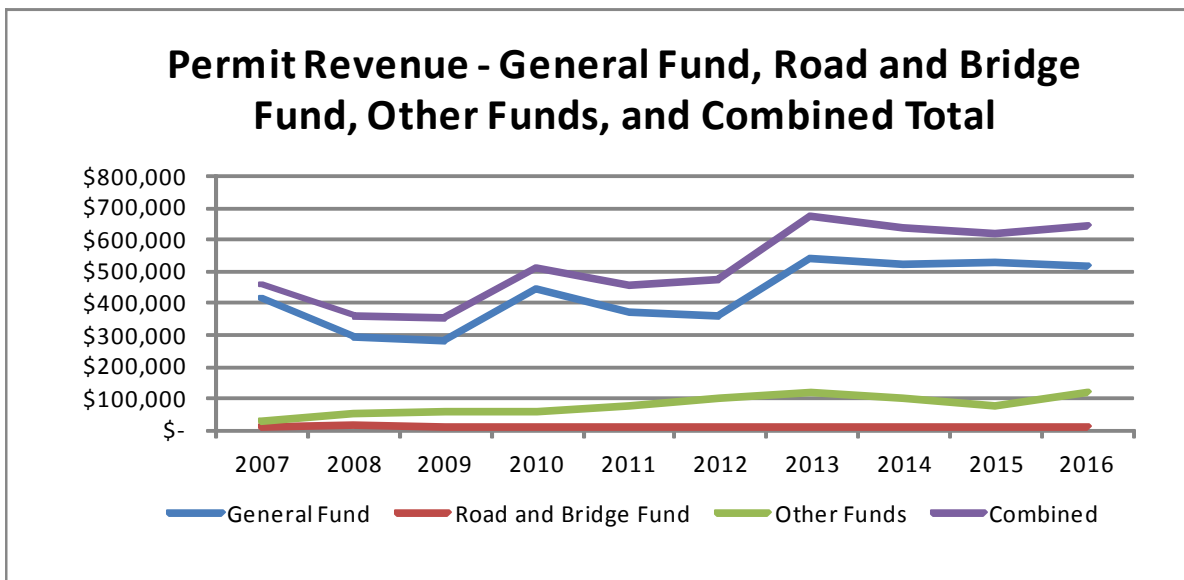
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.8 million in fiscal year 2016.

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

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



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



The County collects fees for building permits, on-site waste water systems, and food-handling licenses within the General Fund. The significant increase in fiscal year 2010 was due to implementation of a food handling permit fee combined with a one-year spike in building permit revenue associated with construction of a new high school. The fiscal year 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 generates revenues below this target. The fee increases required to achieve a 50% cost recovery rate are significant and will be implemented over several years. The 2016 budget reflects no increases to existing fee schedules.

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

The net increase in projected revenue for fiscal year 2016 is attributable to Building Permit fees.

Intergovernmental Revenues (4.7% 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 an 11% reduction from the prior year; this decline is primarily associated with completion of two grant-funded activities: a storm water grant and a bridge replacement project. In addition, the County does not expect to receive funding from MoSMART (Missouri Sheriff Methamphetamine Relief Taskforce) for supplementing salaries of sheriff's deputies.

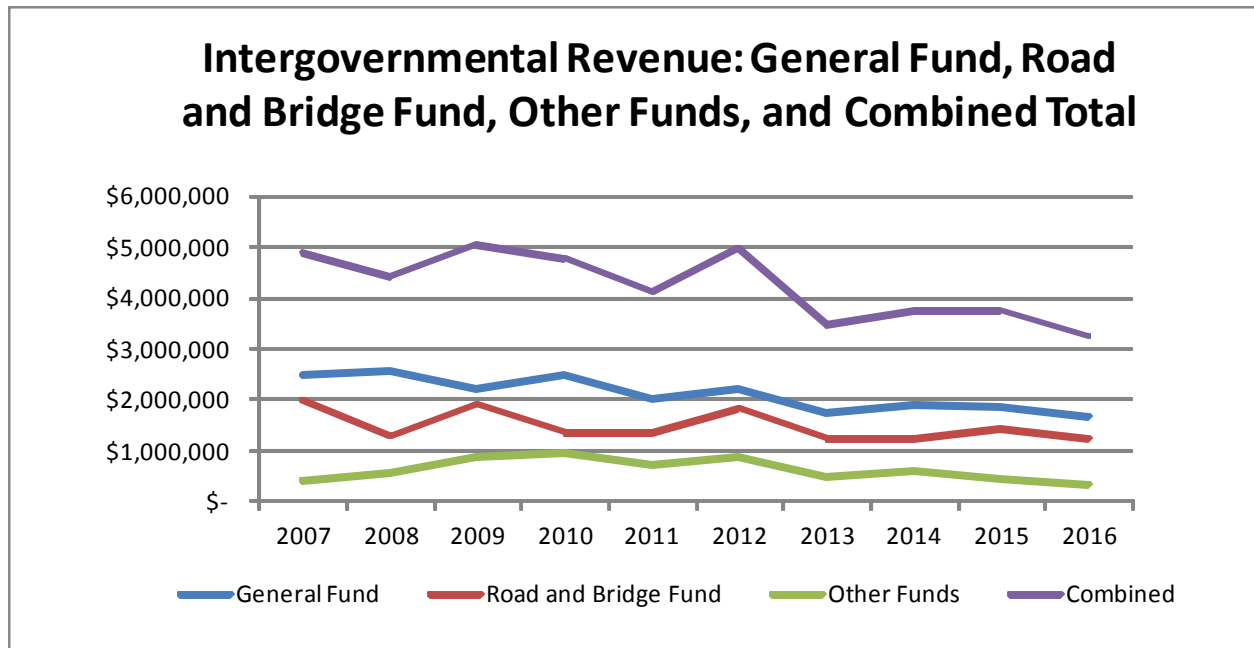
The County's primary intergovernmental revenue sources in fiscal year 2016 include the following:

- Within the General Fund—
 - Prisoner per diem reimbursement, \$650,000 and juvenile detention reimbursement, \$65,000
 - Child Support Enforcement, \$238,000
 - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$102,000
 - Various law enforcement and judicial grants, \$266,000
- Within the Road and Bridge Fund—
 - Boone County's distribution from the state's County Aid Road Trust (CART) fund, \$1.2 million (proportionate share of the statewide gasoline tax)
- Within the Assessment Fund—
 - State reimbursement for property tax assessment, \$210,000

The fiscal year 2016 budget includes amounts for grants that have been awarded to the County, but only for the current award period; the budget will be amended upon notification of renewal or extension. In accordance with county policy, *potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

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

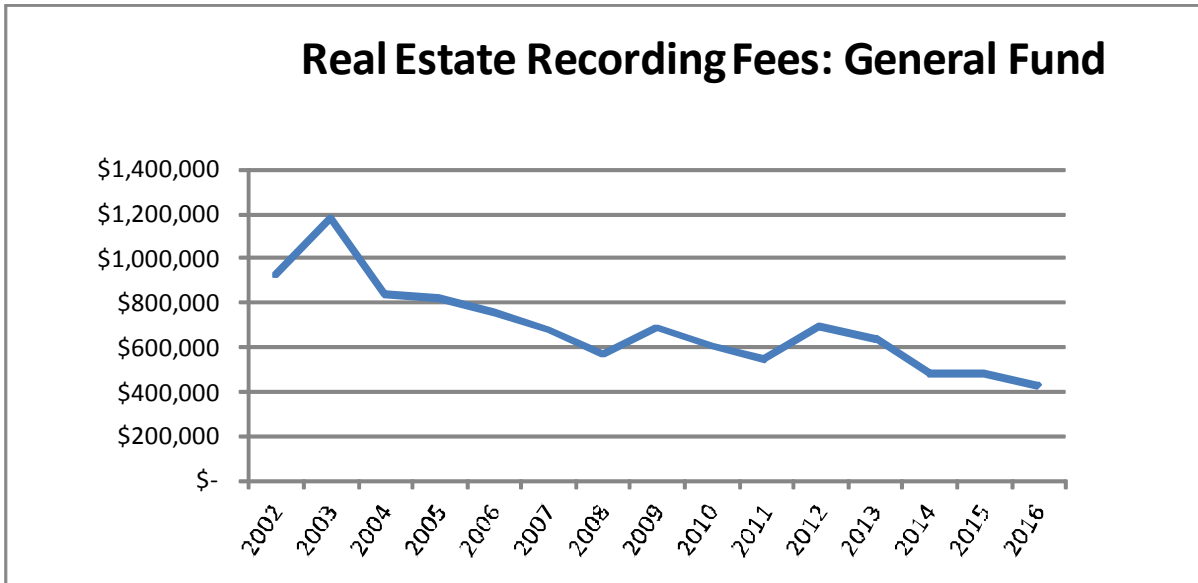
- 2007- federal disaster funds;
- 2009- federal transportation funds received for a bridge replacement project;
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project



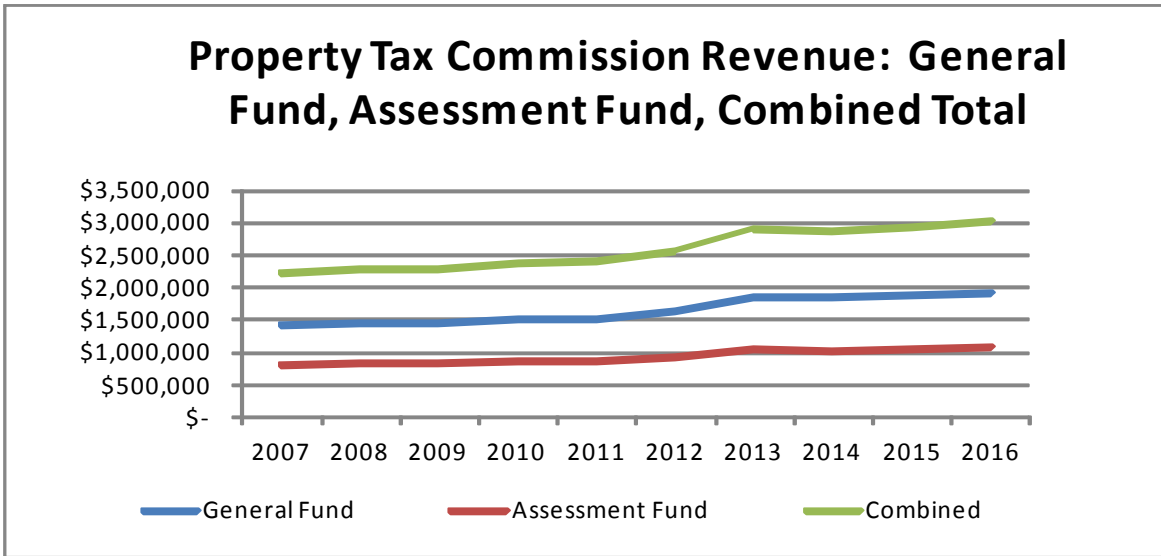
Charges for Services (9.0% of total revenue)

Charges for Services revenues for fiscal year 2016 are expected to be consistent with current year revenue trends. The primary sources of revenue in this category include property tax commission and fees, fees collected through the circuit court, Public Administrator fees, and real estate recording fees.

As illustrated in the following chart, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year. Estimated recording revenue for fiscal year 2016 is approximately \$430,000 (General Fund).



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.

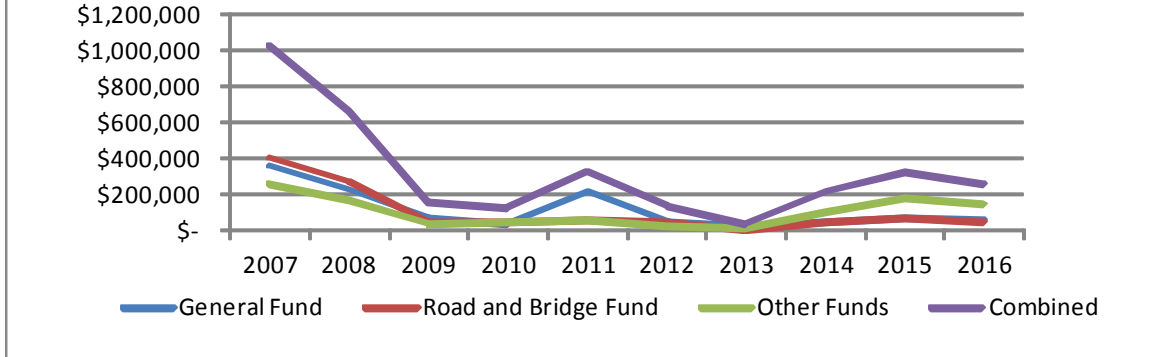


Fines and Forfeitures, Interest, and Other Revenues (1.2% of total revenue)

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

Interest revenue has declined significantly since 2007. In fiscal year 2015, the County expects to earn approximately \$324,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the following graph.

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



Hospital Lease Revenue (3.4% of total revenue)

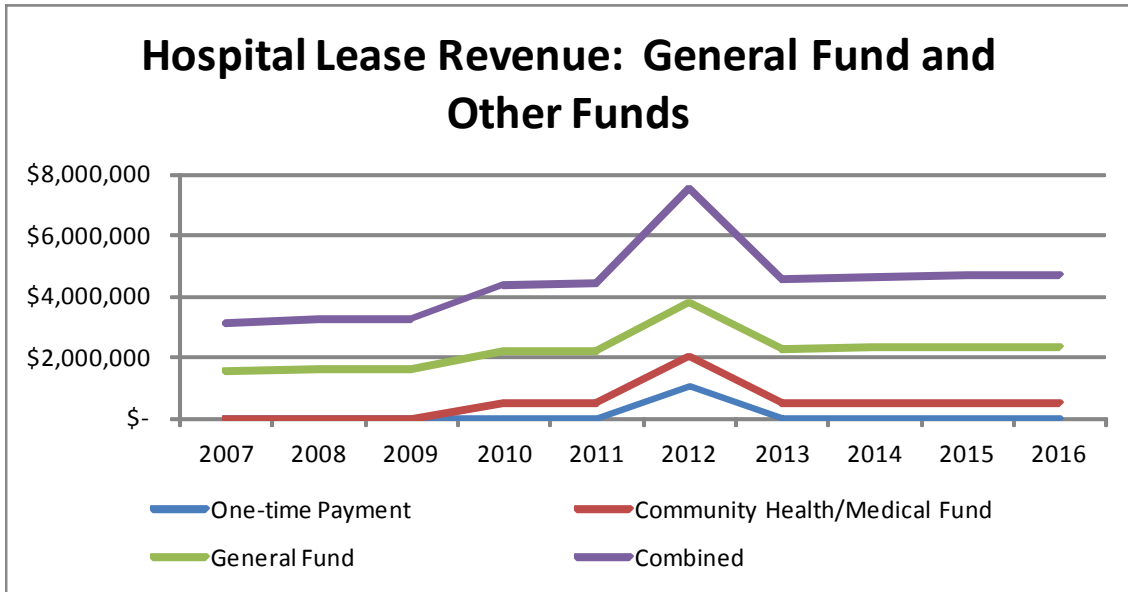
The County Commission and the Boone Hospital Center Board of Trustees approved a lease with CH Allied Services, Inc. (CHAS) in 1988 for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. The Trustees 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). The fiscal year 2016 Budget includes estimated lease revenue of \$1.83 million, which assumes 0.5% CPI growth. This revenue is accounted for within the General Fund.

Beginning in fiscal year 2010, the County receives an additional annual lease payment of \$500,000 which is restricted to community and health needs. This lease payment is also subject to an annual CPI adjustment for years 2013 and beyond. The fiscal year 2016 Budget includes estimated lease revenue of \$523,000, which assumes 0.5% CPI growth. This revenue is accounted for within the Community Health/Medical Hospital Lease Fund and is administered by the Community Services Department.

The 2012 lease amendment resulted in a one-time payment of \$1.0 million to the County. This revenue was accounted for within the General Fund. One-half of the revenue was appropriated for economic development (a contractual payment to the City of Columbia in support of the city's revenue guarantee associated with the regional airport). Of the remaining \$500,000, one-half was transferred to the Road and Bridge Fund to help defray infrastructure improvements necessitated by the construction of the new high school (Battle High) and the other \$250,000 was set aside in a capital project fund for future capital needs.

The Hospital lease revenue accounts for 3.4% of revenue for all governmental funds and 6.8% of revenue to the General Fund. The following chart illustrates the hospital lease growth trends over the past 10 years.



Expenditure Assumptions and Projections

The fiscal year 2016 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$74.5 million, which represents a 2% increase over the prior year's budget (amended) of \$73.3 million. The budgetary increase is primarily attributable to election costs and increases in personnel and benefit costs.

A multi-year comparison of expenditures by functional category is presented on the following page. The significant increase in spending is attributable to the new voter-approved sales tax levies for Community Children's Services and 911/Emergency Management. This comparison also highlights the extent of budgetary savings projected for fiscal year 2015; the causal factors are discussed in the following section.

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

Expenditures by Function	2014 (Actual)	2015 (Budget)	2015 (Estimated)	2016 (Budget)	16 Budget over 15 Budget	Total for 2016
General Government Operations*	\$ 8,180,935	11,545,440	9,350,336	12,286,826	6%	16.5%
Public Safety & Judicial	20,617,433	25,314,619	22,118,078	27,391,757	8%	36.8%
Environment, Protective Inspection & Infrastructure	15,798,896	18,980,665	17,364,007	18,107,146	-5%	24.3%
Community Health & Public Services	6,365,857	11,907,206	9,047,396	12,340,955	4%	16.6%
Fixed Assets (New and Replacement)	2,071,604	3,912,779	3,048,235	2,594,073	-34%	3.5%
Debt Service	650,076	1,515,329	1,513,889	1,524,192	1%	2.0%
Other	411,876	111,541	111,773	237,382	113%	0.3%
Total Expenditures	\$ 54,096,677	73,287,579	62,553,714	74,482,331	2%	100.0%

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

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

Total expenditures shown in the preceding table exceed total revenue shown in the revenue table. This will result whenever revenue earned in one fiscal year is spent in a subsequent fiscal year (a timing difference). For example and as previously explained, sales tax revenues dedicated to community children's services have accumulated within the restricted special revenue fund during 2013, 2014, and 2015 and are appropriated for procurement of services in fiscal year 2016, thereby resulting in total appropriations exceeding the expected revenues for the year. Planned use of fund balance within the General Fund includes funding for election activity, equipment replacement, emergency appropriation, and several non-recurring projects; this also contributes to expenditures exceeding revenues for the year.

Historically, the County spends approximately 92% to 97% of its total annual appropriations for all governmental funds combined. Actual spending for fiscal year 2015 is projected at 85% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

- General Fund— fiscal year 2015 projected actual spending is ~90% of budget (significant budget variance due to the high number of vacant positions and unspent emergency appropriations)
- Road and Bridge Fund—fiscal year 2015 projected actual spending is 90% of budget (significant variance due to budget savings in fuel, equipment acquisition, and unspent emergency appropriations)
- Law Enforcement Services Fund—fiscal year 2015 projected actual spending is 91% of budget (significant variance due to budget savings for out-of-facility inmate housing costs)
- Community Children's Services Fund—fiscal year 2015 projected actual spending is 72% of budget; the unspent amounts have been included in the budget amounts for fiscal year 2016.

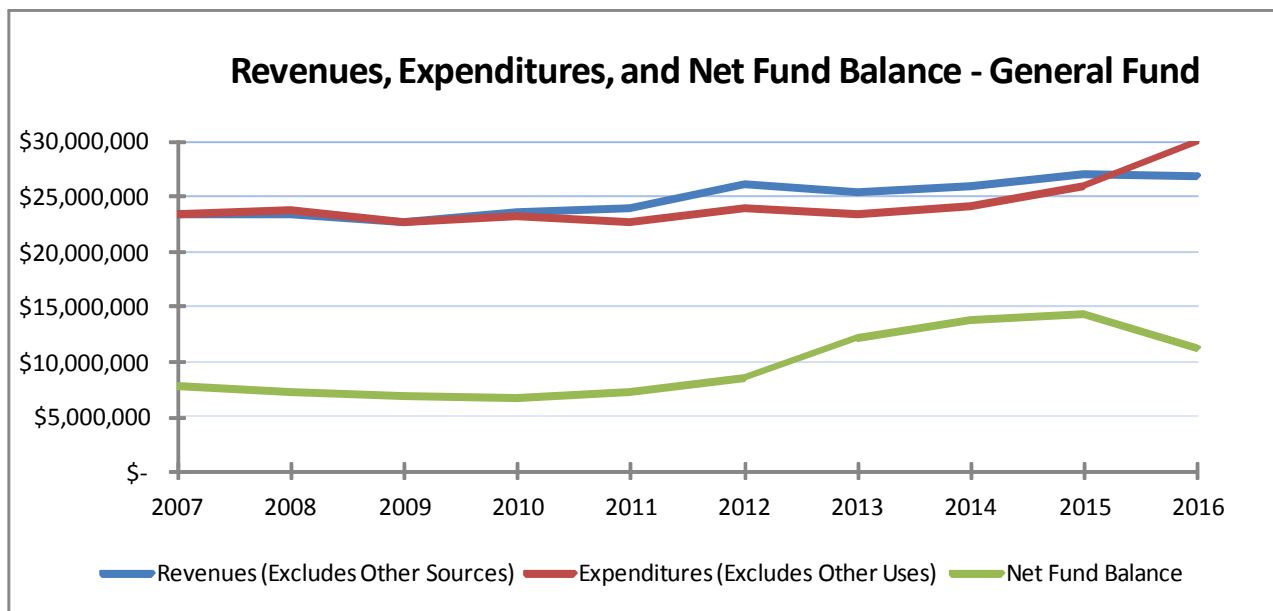
- 911/Emergency Management Fund—fiscal year 2015 projected actual spending is 73% of budget primarily due to budgeted positions that will not be filled until operations are relocated to the new Emergency Communications Center (ECC).
- All nonmajor special revenue funds—fiscal year 2015 projected actual spending is 72% of budget. Most of these funds are subject to the statutory budgetary authority of an individual elected official other than the County Commission.
- Debt Service Funds—fiscal year 2015 project actual spending is 100% of budget

Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, personnel vacancies and turnover, weather-driven costs, 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. The County's budget adjustment policy establishes a framework of accountability and transparency which also contributes to overall favorable variances.

Within the General Fund specifically, 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. To the extent the appropriations are unused and lapse in any given year, the resources remain in the fund and are not allocated toward other purposes.

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. The chart illustrates the extent to which revenues exceeded expenditures for several years and that a portion of such accumulated resources are incorporated into the 2016 budget as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2016. In addition, the fund balances for the major funds are projected to exceed the minimum level established by County Commission policy.

General Government Operations (16.5% of total expenditures)

The increase in General Government Operations spending is attributable to salary and benefit increases and election costs.

Public Safety and Judicial (36.8 % of total expenditures)

The increase in this area is attributable to increases in salary and benefit costs as well as to staffing increases associated with 911 and Emergency Management operations and staffing increases for the Public Administrator and the Prosecuting Attorney. Additionally, the budget reflects a cost increase for Medical Examiner services and increased spending for replacement sheriff vehicles.

Environment, Protective Inspection, and Infrastructure (24.3 % of total expenditures)

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of fixed asset appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The fiscal year 2015 budget included funding for several non-recurring transportation network projects; similar projects are not included in the fiscal year 2016 budget, which accounts for the budgetary decrease.

Community Health and Public Services (16.6% of total expenditures)

The increase in this area is attributable to the funding allocations approved by the Boone County Children’s Services Board (BCCSB). The nine-member commission-appointed Board is responsible for establishing polices and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children’s

services approved by voter in April 2013. Sales tax proceeds have accumulated in the Community Children’s Services Fund since the tax became effective in 2013. During 2014, the Board concluded its policy-setting activities and initiated a *Request for Proposal* process which culminated in a fiscal year 2014 budget amendment establishing initial budget allocations. Estimated actual spending for fiscal year 2015 is below budget, which results in resources accumulating within the Community Children’s Services Fund. Portions of the accumulated resources are budgeted in fiscal year 2016; therefore, the overall budget amounts for fiscal year 2016 are higher than will be expected in subsequent years.

Fixed Assets (New and Replacement) (3.5% of total expenditures)

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

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

- **\$318,000 General Fund:** new and replacement computer hardware; new and replacement office equipment
- **\$1.0 million Road and Bridge Fund:** replacement machinery and equipment; replacement computer hardware; replacement dump trucks and other vehicles; and facility access road improvement (re-budgeted from prior year).
- **\$590,000 Law Enforcement Services Fund:** replacement sheriff vehicles and equipment
- **\$383,000 911/Emergency Management Fund:** siren replacement; improvements to radio transmission network equipment
- **\$293,000 various nonmajor funds:** new and replacement office computer hardware and software; election-related computer hardware; replacement vehicles

Debt Service (2.0% of total expenditures)

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

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

Other Expenditures (0.3% 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), funding for

the Missouri Show-Me Games, and miscellaneous paying agent fees associated with long-term debt. During fiscal years 2012 – 2014, this category also included expenditures associated with the subsidized lease arrangement pertaining to the event center operations at the County-owned fairgrounds. However, the County's subsidy ended December 31, 2014 which accounts for the reduction in this category.

Changes in Personnel Staffing Levels

The changes in employee staffing levels reflect a **net increase of 16.78 FTE** (14.78 FTEs-Governmental Funds and 2.0 FTEs Internal Service Funds) and are summarized below. Ten (10) of the positions are attributable to 911/Emergency Management Operations.

Governmental Funds:

General Government Operations: +3.77 FTE net change

- **County Clerk – Elections and Voter Registration Office:** increase Voting Systems Manager position by 1060 hours (General Fund); increase Elections Office Specialist Pool by 7200 hours (General Fund). **Temporary increase, +3.97 FTE.**
- **County Commission:** decrease part-time non-benefitted receptionist FTE by 416 hours (General Fund). **Permanent decrease, -0.2 FTE, non-benefitted.**

Public Safety and Judicial – Public Administrator: +0.26 FTE

- **Public Administrator:** increase hours for temporary part-time filing clerk by 533 hours and make the position permanent part-time at 0.5 FTE (General Fund). **Permanent increase, +0.26 FTE, non-benefitted.**

Public Safety and Judicial – Prosecuting Attorney: +1.0 FTE

- **Prosecuting Attorney:** add 1.0 FTE Temporary Filing/Scanning Clerk Pool position (General Fund). **Temporary increase, +1.0 FTE, non-benefitted.**

Public Safety and Judicial – 911 and Emergency Management: +10.00.FTE

- **Emergency Management:** add 5.0 FTEs (911 Sales Tax Fund). The positions include a Deputy Director, an Administrative Coordinator, a Planning/GIS Specialist, a Training/Exercise Specialist, and a Preparedness Specialist/Public Information Officer (PIO). **Permanent increase, +5.0 FTE, benefitted.**
- **911 & Emergency Management Information Technology:** add 3.0 FTEs (911 Sales Tax Fund). The positions include a Help Desk Technician, a Sr. Programmer Analyst, and a Systems Administrator. These positions are supervised by the Director of Information Technology. **Permanent increase, +3.0 FTE, benefitted.**
- **911 & Emergency Management- Facilities Maintenance and Housekeeping:** add 2.0 FTEs (911 Sales Tax Fund). The positions include a Senior Facilities Maintenance Technician and a Custodian. These positions are supervised by the Manager of Facilities Maintenance. **Permanent increase, +2.0 FTE, benefitted.**

Environment, Protective Inspection, & Infrastructure: -0.25 FTE net change

- **Road and Bridge Maintenance Operations:** eliminate 0.50 FTE part-time non-benefitted Account Specialist and increase a part-time benefitted Office Administrator position to full time, +.25 FTE (Road and Bridge Fund). **Permanent decrease, -.25 FTE.**

Internal Service Funds:

Facilities Maintenance: +2.00 FTE

- **Facilities Maintenance- Grounds keeping:** add 1.0 FTE Grounds Maintenance Technician, benefitted (Facilities and Grounds Internal Service Fund). **Permanent increase, +1.0 FTE, benefitted.**
- **Facilities Maintenance- Building Security:** add 1.0 FTE Building Security Technician, benefitted (Facilities and Grounds Internal Service Fund). **Permanent increase, +1.0 FTE. Benefitted.**

Capital Improvement Projects

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

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

Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities 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 state 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 annual appropriations.

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

The schedule below shows the projected net fund balance amounts at the end of fiscal year 2016 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 to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to meet or exceed the minimum fund balance requirement.

Projected Net Fund Balances at December 31, 2016

	-----Major Funds-----							All Governmental Funds
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds		
Projected Fund Balance 12/31	\$ 11,949,640	9,978,174	2,534,244	3,701,924	7,457,312	6,812,783	42,434,077	
Less: Fund Balance Unavailable for Appropriation	(686,413)	(984,137)	(1,453,900)	-	-	(981,621)	(4,106,071)	
Projected Net Fund Balance	\$ 11,263,227	8,994,037	1,080,344	3,701,924	7,457,312	5,831,162	38,328,006	
As a percent of expenditures	38%	50%	27%	39%	104%			
# of months expenditures	4.5	6.0	3.3	4.6	12.5			

Fund Balance Unavailable for Appropriation: this includes amounts that are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not yet been issued. It also includes resources ear-marked for specific purposes. The County currently designates a portion of the Law Enforcement Services Fund 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**, net fund balances provide resources to meet cash flow requirements and avoid short-term borrowing. The County has established a minimum fund balance requirement of two-month’s operating expenses, or 17%, for its major funds in order to meet this objective.

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

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

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

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

Projected Changes in Fund Balances at December 31, 2016

	-----Major Funds-----						
	General Fund	Road and Bridge Fund	Law	Community	911/	Nonmajor Governmental Funds	All Governmental Funds
			Enforcement Services Fund	Children's Services Fund	Emergency Management Fund		
Projected Fund Balance 12/31	11,949,640	9,978,174	2,534,244	3,701,924	7,457,312	6,812,783	42,434,077
Projected Fund Balance 1/1	\$ 15,094,554	9,968,687	2,839,597	6,420,325	4,618,084	8,569,019	47,510,266
Projected Change in Fund Balance	\$ (3,144,914)	9,487	(305,353)	(2,718,401)	2,839,228	(1,756,236)	(5,076,189)
Percentage Change	-21%	0%	-11%	-42%	61%	-20%	-11%

As previously discussed, the expected change in fund balance in the General Fund is primarily due to allocating fund balance to provide for the statutory Emergency Appropriation as well as the planned use of fund balance for election costs and several non-recurring projects. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2016. As a result, although a reduction in fund balance in the General Fund is budgeted, it is likely that such reduction will be less than the amount reflected above.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to increased spending for vehicle replacements.

The projected change in the Community Children's Services Fund is due to the fiscal year 2016 budget allocations including amounts that accumulated in the fund during prior years.

The projected increase in the 911/Emergency Management Fund is due to operating revenues exceeding planned expenditures. As previously noted, the County anticipates that the 2017 and 2018 annual operating budgets will reflect the complete fiscal impact of expanded operations within the new facility. Going forward, the County will set aside portions of annual revenues to fund periodical and cyclical equipment and technology replacement.

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, 2016 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2016 Budget amount to \$1.5 million or 1.0% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no

tax levies will be required for debt service. Debt service expenditures consist of the following:

- \$385,000 - principal and interest for the Series 2012 Certificates of Participation (re-financed debt originally issued to construct county facilities) which are being retired through appropriations in the General Fund;
- \$868,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund;
- \$168,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- 104,000 –principal and interest for taxable special obligation bonds used to finance the construction of the Sheriff’s Annex facility which are being retired through a combination transfers from the General Fund and the Sheriff Civil Charges Fund.

The County’s legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2016 is projected to exceed \$2.6 billion which results in a legal debt limit of approximately \$260,000,000. 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 2015 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

Conclusion

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

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

Entity Structure and Organization

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

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

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

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

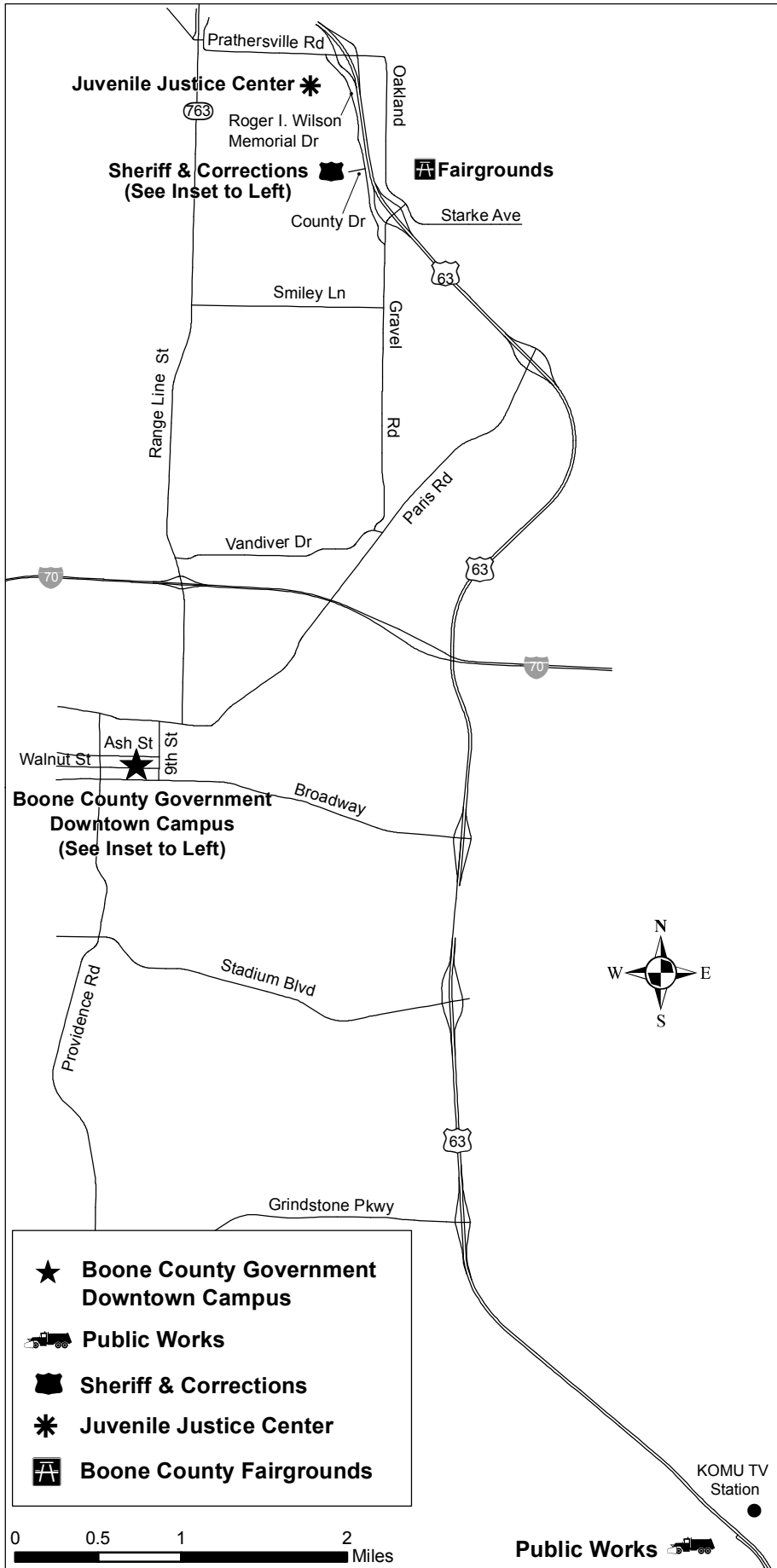
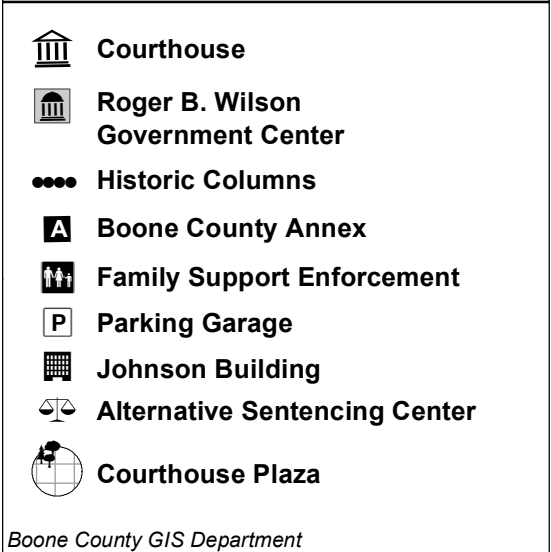
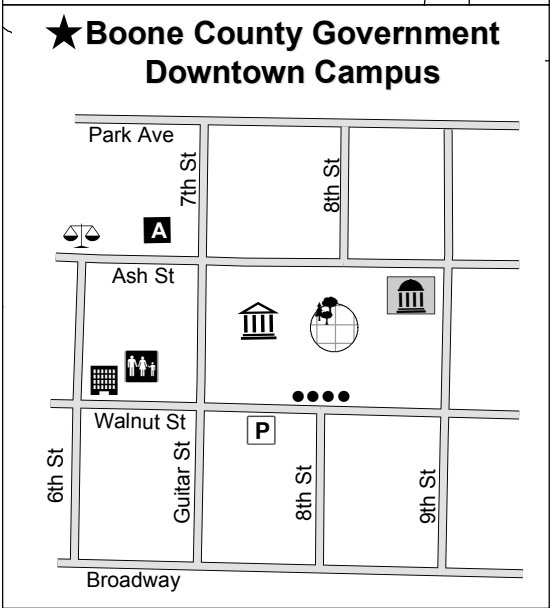
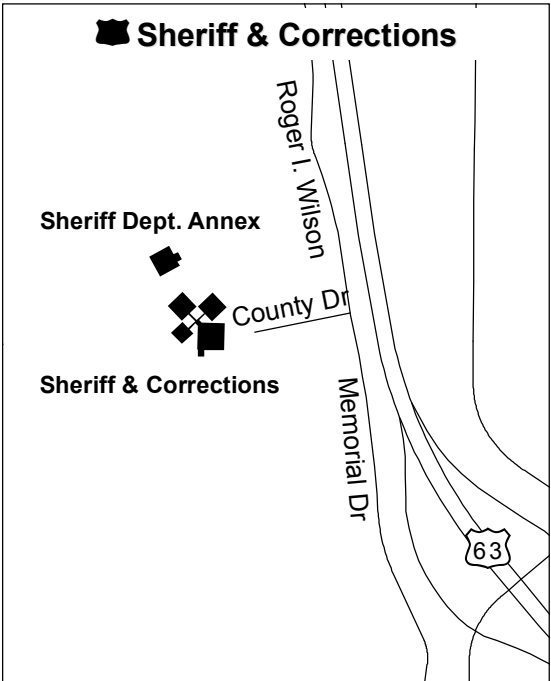
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

County Office Directory

Assessor		
Tom Schauwecker.....	Roger B. Wilson Government Center, Room 143.....	573-886-4270
Auditor		
June Pitchford.....	Roger B. Wilson Government Center, Room 304.....	573-886-4275
Circuit Clerk		
Christy Blakemore.....	Boone County Courthouse.....	573-886-4000
Thirteenth Circuit Court Judges		
Christine Carpenter, Div I Presiding Judge.....	Boone County Courthouse.....	573-886-4050
Gary Oxenhandler, Div II Circuit 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
Kimberly Shaw, Div V Associate Circuit Judge..	Boone County Courthouse.....	573-886-4050
Carol England, Div VI Associate Circuit Judge...	Callaway County Courthouse.....	573-642-0777
Sue Crane, Div VII Associate Circuit Judge.....	Callaway County Courthouse.....	573-642-0777
Sara Miller, Div VIII Family Court Commissioner	Boone County Courthouse.....	573-886-4050
Michael Bradley, Div IX Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Leslie Schneider, Div X Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Deborah Daniels, Div XI Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Clerk		
Wendy Noren.....	Roger B. Wilson Government Center, Room 236....	573-886-4295
Collector		
Brian McCollum.....	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, Director.....	605 East Walnut, Suite A.....	573-886-4298
County Counselor		
C.J. Dykhouse.....	Roger B. Wilson Government Center, Room 211.....	573-886-4414
Court Administration		
Mary Epping, Court Administrator.....	Boone County Courthouse.....	573-886-4060
Elections & Registration		
Main Line.....	Roger B. Wilson Government Center, Room 236....	573-886-4375
Emergency Management		
Terry Cassil, Director.....(interim location)....	609 E Walnut.....	573-886-4305
Facilities Maintenance		
Robert Davidson, Manager.....	Boone County Annex.....	573-886-4400
Human Resources & Risk Management		
Jenna Redel, Director.....	Boone County Annex.....	573-886-4405
Information Technology, GIS & Mail Services		
Aron Gish, Director.....	Roger B. Wilson Government Center, Room 220.....	573-886-4315
Joint Communications (911)		
Chad Martin, Director.....(interim location)....	609 E Walnut.....	573-886-4305
Chief Medical Examiner		
Carl Stacy, MD.....	UMC School of Medicine/Pathology.....	573-474-2700
Resource Management: Planning, Inspection and Engineering		
Stan Shawver, Director.....	Roger B. Wilson Government Center, Room 315.....	573-886-4330
Prosecuting Attorney		
Dan Knight.....	Boone County Courthouse.....	573-886-4100
Family Support Enforcement.....	605 East Walnut, Suite B.....	573-886-4127
Public Administrator		
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		
Nora Dietzel.....	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		
Tom Darrough.....	Roger B. Wilson Government Center, Room 205.....	573-886-4365

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

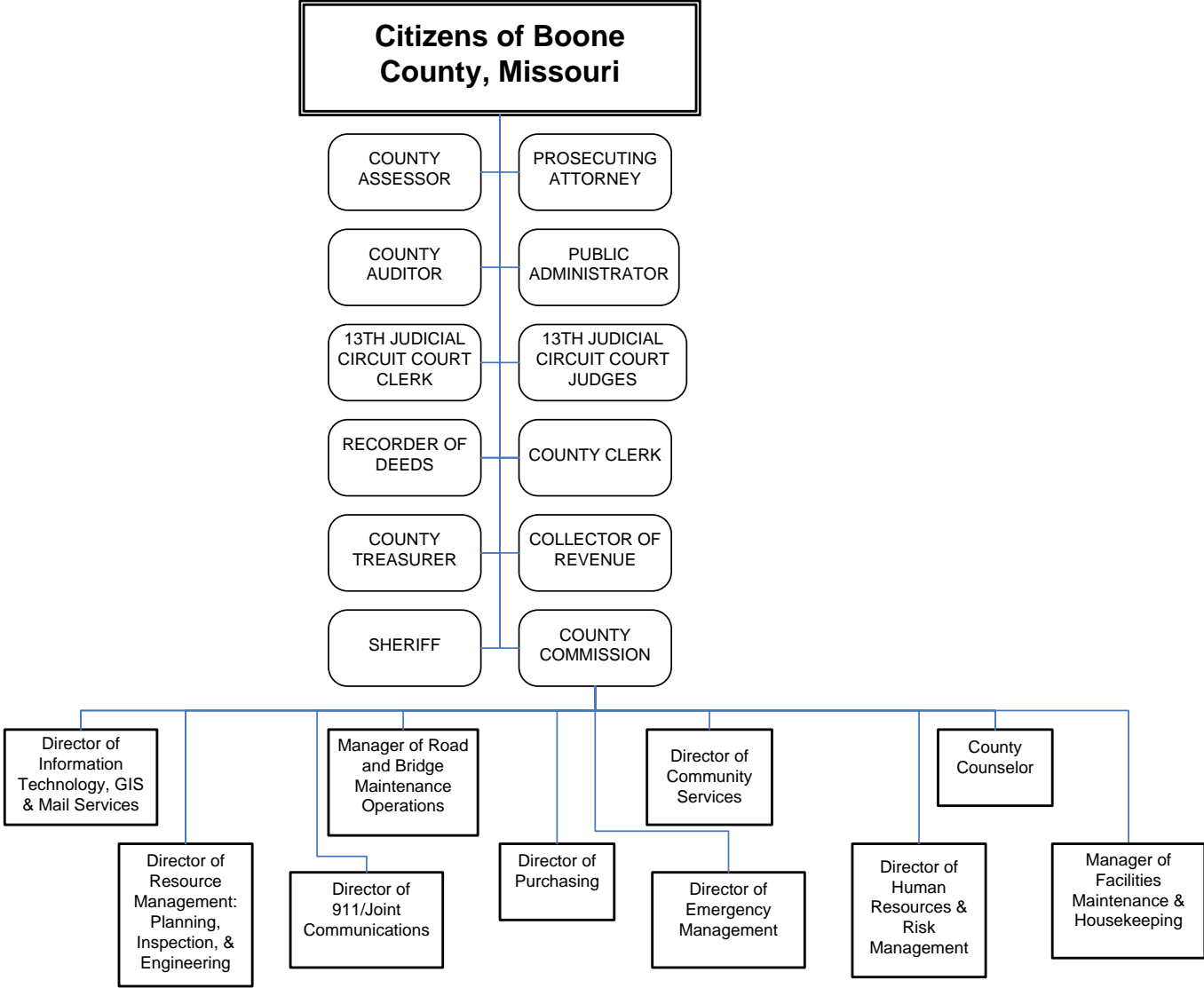
Boone County Facility Locations



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

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

Basis of Accounting and Budgeting

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

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

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

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

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

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

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

Description of Funds

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

Description of the Accounting and Budgeting System cont'd

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

Governmental Funds are used to account for governmental activities.

■ **General Fund (a major fund)**

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

■ **Special Revenue Funds**

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

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

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

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

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

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

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

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

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

■ **Other Special Revenue Funds**

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

■ **Debt Service Funds**

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

Description of the Accounting and Budgeting System cont'd

■ **Capital Projects Funds**

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

■ **Neighborhood Improvement District Funds**

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

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

■ **Internal Service Funds**

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

■ **Enterprise Funds**

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

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

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

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

■ **Trust and Agency Funds**

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

Overview of the Fund-Department-Account Code Structure

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

Description of the Accounting and Budgeting System cont'd

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

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

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

■ Revenue Accounts

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

Description of the Accounting and Budgeting System cont'd

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

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor’s Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund	<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	Infrastructure Grants Fund <i>Currently inactive</i>	<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.</p> <p>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>
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>

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

Debt Service Funds

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

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

387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
390	2011 Series A Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
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:

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

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

Neighborhood Improvement District (NID) Funds

501	Colchester Road Paving	NID funds are established by local policy.
502	Logwood Paving	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.
503	Clearview Paving	
504	Bon Gor Lake Estates Paving	
505	Trails West Paving	
506	Bearfield Paving	
507	Lake Sundance Paving	
508	Walnut Brook Paving	
509	Pierpont Meadows	
510	Pin Oak Sanitary Sewer	
511	New Haven	
512	University Estates	A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.
513	Fairway Meadows Sewer	
514	Trobridge Road	
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	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.
523	W.B. Smith Sewer	
524	Brown Station Sewer	
525	Country Squire Sewer	
526	Lakewood/Valley Creek Road	
527	Manchester Heights Sewer	
528	Phenora North Sewer	
529	Bolli Road Sewer	

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

Internal Service Funds

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

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

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

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

Private Purpose Trust Funds

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

Fiscal and Budget Policies

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

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

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

Revenue Policy:

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

Budget Policy:

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

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

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

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

Fiscal and Budget Policies cont'd

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

Grant Policy:

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

Capital Improvements Policy:

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

Fiscal and Budget Policies cont'd

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

Fixed Assets, Infrastructure Assets, and Capital Asset Policy

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

Financial Accounting and Reporting Policy:

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

Purchasing Policy:

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

Fiscal and Budget Policies cont'd

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

Debt Policy:

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

Fund Balance and Emergency Appropriation Policy:

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

Fiscal and Budget Policies cont'd

Enterprise Fund Policy:

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

Internal Service Fund Policy:

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

Summary of Long Term Debt

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

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

Debt Service expenditures included in the FY 2016 Budget total \$1,524,192 which represents <1% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$384,913; 1.28% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$1,139,279, consisting of \$971,939 related to taxable special obligation bonds associated with land and building acquisition and \$167,638 related to NID general obligation bonds.

Debt payable as of January 1st 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%.	21,000
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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%.	290,000
--	---------

Sub-total: General Obligation Debt – Road NIDs	\$ 311,000
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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%.	763,000
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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%	199,000
--	---------

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% 115,236

\$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%. 63,000

Sub-total: General Obligation Debt – Sewer NIDs 1,140,236

Total: All General Obligation Debt \$ **1,451,236**

Special Obligation Bonds:

\$830,000 Series 2010 taxable special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%. Debt service payments are secured by amounts appropriated by the County each fiscal year. 450,000

\$2,230,000 Series 2012 refunding certificates of participation due in annual installments of \$350,000 to \$435,000 beginning in 2013 through 2018; semi-annual interest is due 2012 through 2018; interest at 1.5% to 2.0%. Debt service payments are secured by amounts appropriated by the County each fiscal year. 1,180,000

\$13,320,000 Series 2015 special obligation bonds due in annual installments of \$525,000 to \$855,000 beginning in 2015 through 2034; semi-annual interest is due 2015 through 2034; interest at 2.000% to 3.125%. Debt service payments are secured by amounts appropriated by the County each fiscal year. 12,680,000

Total: All Special Obligation Debt \$ **14,310,000**

Total Combined Debt: \$ **15,761,236**

Summary of Long Term Debt cont'd

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

Approval Year and Purpose	Amount Authorized	Amount Issued	Remaining Amount to Issue	Outstanding
1992 Road NIDS	\$ 3,500,000	\$ 2,031,000	\$ 1,469,000	\$ 377,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,414,543	\$ 3,085,457	\$ 1,202,036

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			
2016	980,000.00	376,551.81	129,000.00	38,637.66	1,109,000.00	415,189.47	1,524,189.47
2017	1,000,000.00	355,953.16	109,100.00	35,564.94	1,109,100.00	391,518.10	1,500,618.10
2018	1,075,000.00	335,427.16	110,200.00	32,831.76	1,185,200.00	368,258.92	1,553,458.92
2019	655,000.00	316,815.21	117,300.00	29,858.12	772,300.00	346,673.33	1,118,973.33
2020	665,000.00	301,150.91	119,400.00	26,611.30	784,400.00	327,762.21	1,112,162.21
2021-2025	3,085,000.00	1,266,693.80	433,300.00	94,837.02	3,518,300.00	1,361,530.82	4,879,830.82
2026-2030	3,580,000.00	770,643.80	426,936.16	43,791.29	4,006,936.16	814,435.09	4,821,371.25
2031-2035	3,270,000.00	203,690.66	6,000.00	150.00	3,276,000.00	203,840.66	3,479,840.66
Total	\$ 14,310,000.00	3,926,926.51	1,451,236.16	302,282.06	15,761,236.16	4,229,208.57	19,990,444.73

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 \$260,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,600,000,000
Constitutional Debt Limit (10%):	\$ 260,000,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,451,236
Debt outstanding at January 1 as a percentage of debt limit:	0.6%



Financial Summaries—

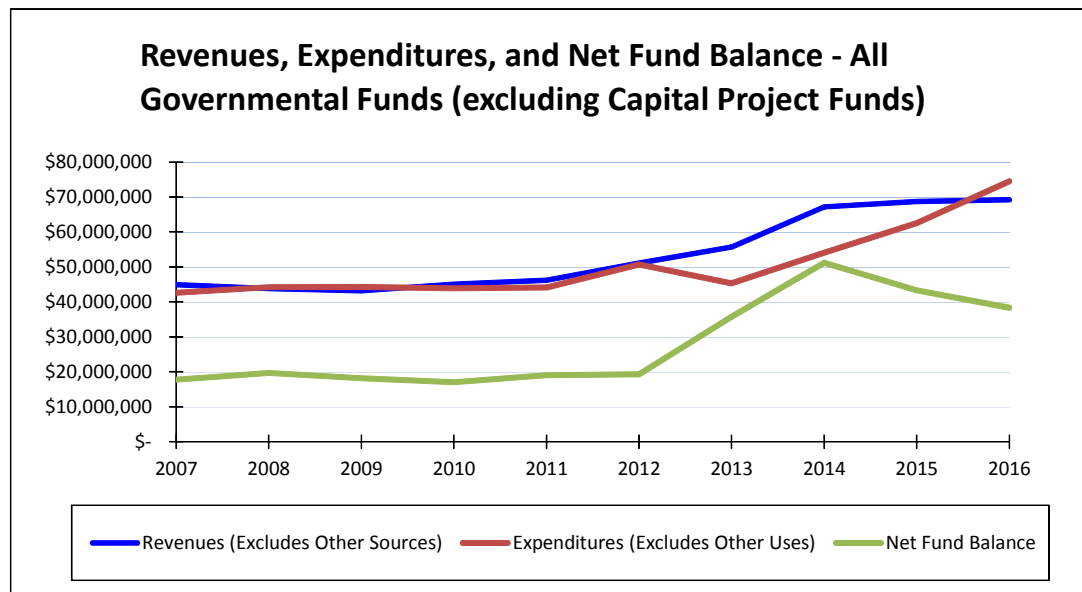
This section contains the following information:

- 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)

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Revenues (Excludes Other Sources)	\$44,931,029	\$43,776,739	\$43,193,961	\$45,098,630	\$46,174,373
Expenditures (Excludes Other Uses)	\$42,589,432	\$44,240,190	\$44,290,352	\$43,880,268	\$44,095,275
Net Fund Balance	\$17,748,476	\$19,676,866	\$18,146,755	\$16,998,190	\$19,036,166
	2012 Actual	2013 Actual	2014 Actual	2015 Estimated	2016 Budget
Revenues (Excludes Other Sources)	\$51,094,042	\$55,734,573	\$67,156,679	\$68,751,639	\$69,175,717
Expenditures (Excludes Other Uses)	\$50,690,252	\$45,345,945	\$54,096,677	\$62,553,714	\$74,482,332
Net Fund Balance	\$19,285,845	\$35,729,110	\$51,202,647	\$43,346,706	\$38,328,006



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

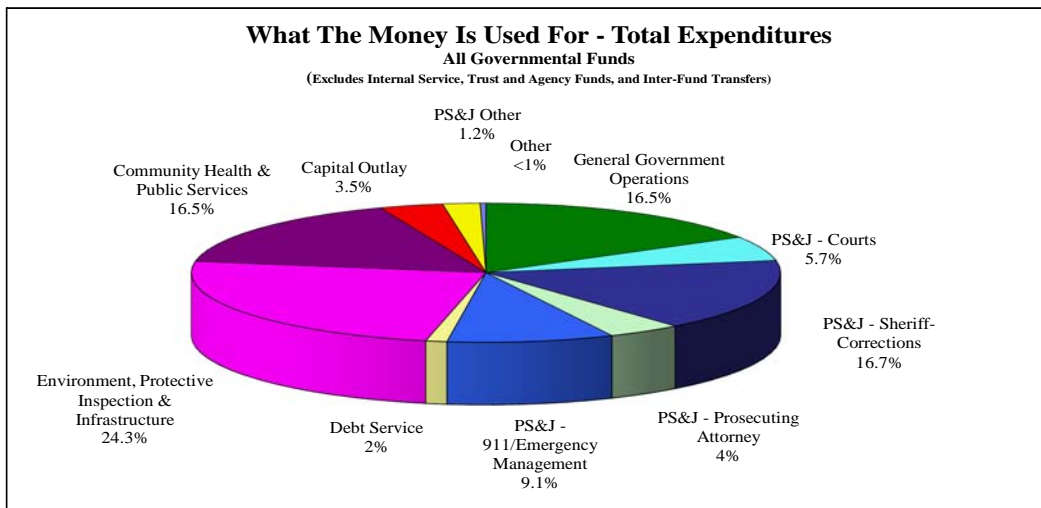
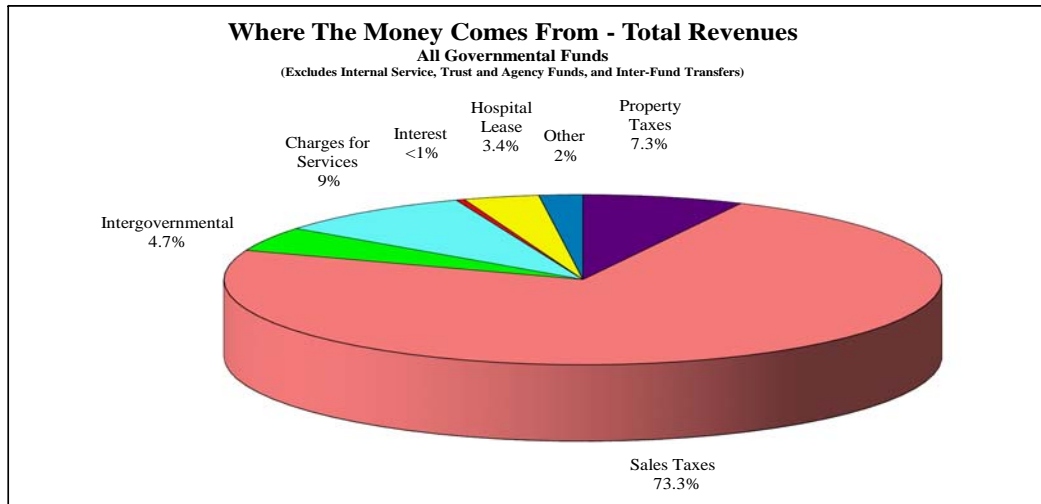
- **Fiscal year 2012 expenditures “spike” is associated with two non-recurring projects in the Road and Bridge Fund**
- **Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management**
- **Favorable revenue variances (2013 and 2014)**
-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

Financial Summaries cont'd

2016 Budget - All Governmental Funds

(Excluding Capital Project Funds)

2016 Budget All Governmental Funds



Where The Money Comes From

Property Taxes	\$ 5,026,186
Sales Taxes	50,710,000
Intergovernmental	3,232,595
Charges for Services	6,226,258
Interest	260,302
Hospital Lease	2,357,800
Other	1,362,576
Total Revenues	\$ 69,175,717
Other Financing Sources	1,228,644
Fund Balance Used for Operations	7,924,904
Total Financing Sources	\$ 78,329,265

What The Money Is Used For

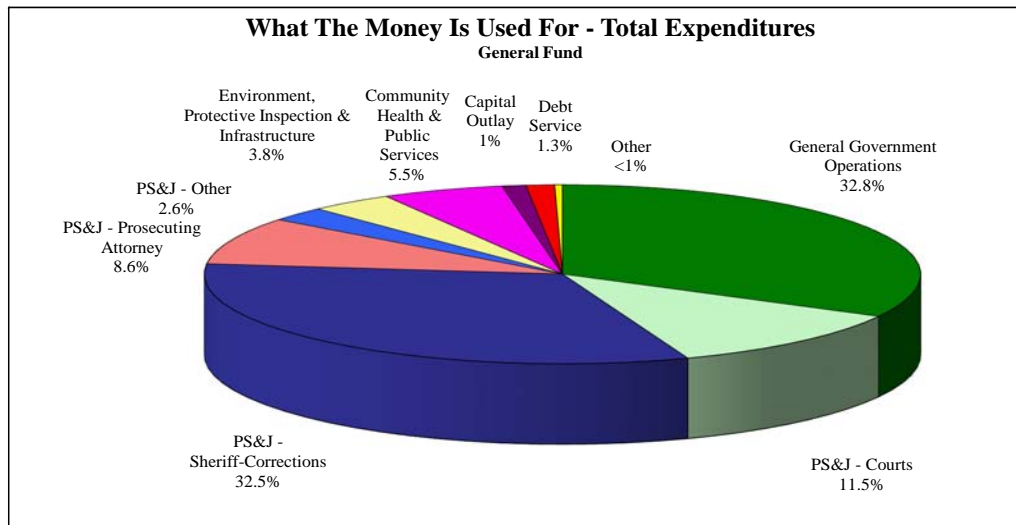
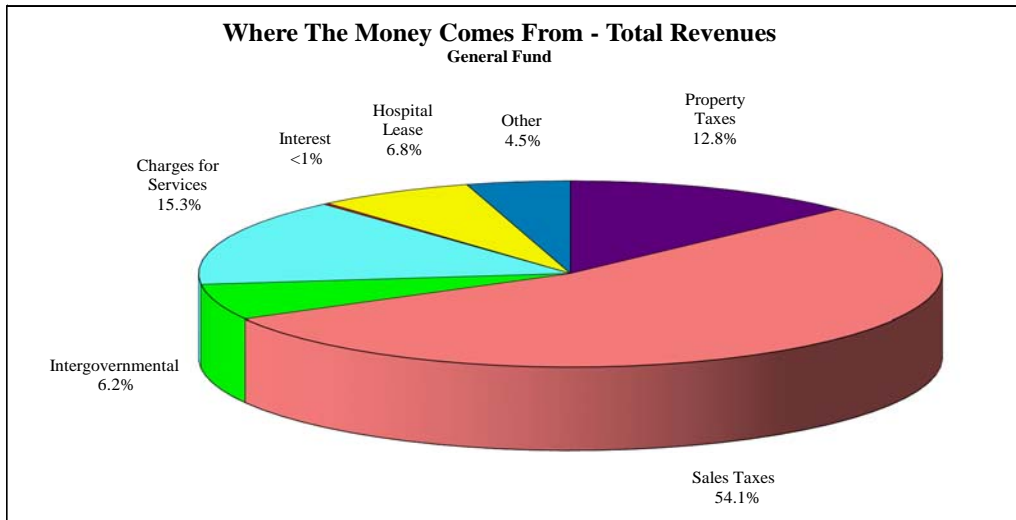
General Government Operations	\$ 12,286,826 **
PS&J - Courts	4,254,591
PS&J - Sheriff-Corrections	12,462,407
PS&J - Prosecuting Attorney	3,010,849
PS&J - 911/Emergency Management	6,800,266
PS&J - Other	863,645 ***
Environment, Protective Inspection & Infrastructure	18,107,146
Community Health & Public Services	12,340,955
Capital Outlay	2,594,073
Debt Service	1,524,192
Other	237,382
Total Expenditures	\$ 74,482,332
Total Other Financing Uses	998,218
Total Financial Uses	\$ 75,480,550

** 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

2016 Budget - General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 3,434,400
Sales Taxes	14,524,000
Intergovernmental	1,663,899
Charges for Services	4,117,198
Interest	57,896
Hospital Lease	1,834,000
Other	1,209,704
Total Revenues	\$ 26,841,097
Other Financing Sources	13,500
Fund Balance Used for Operations	3,144,914
Total Financing Sources	\$ 29,999,511

What The Money Is Used for

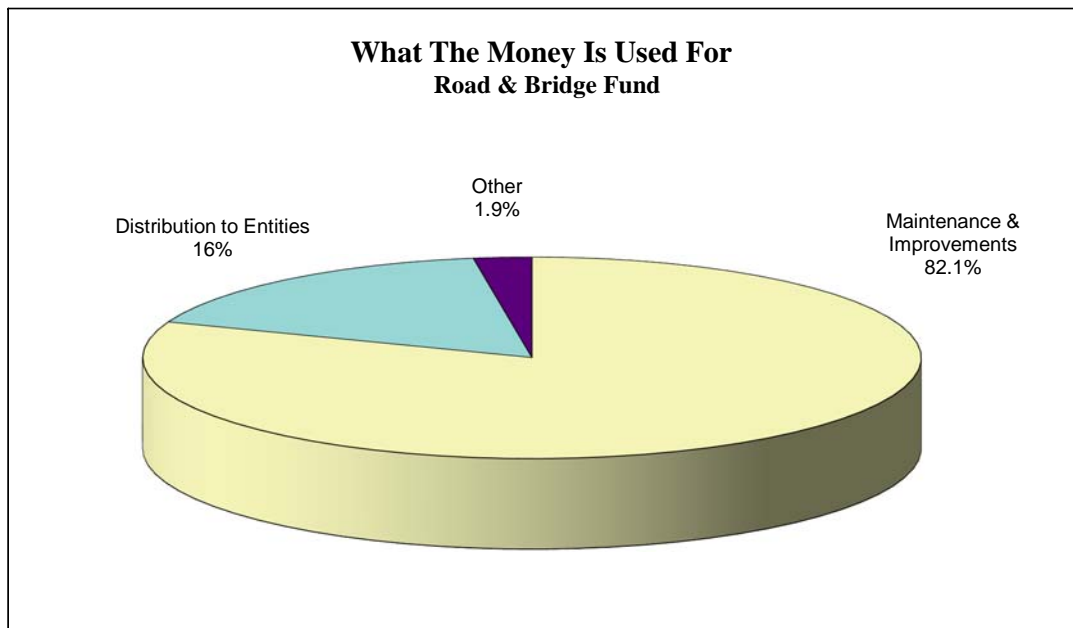
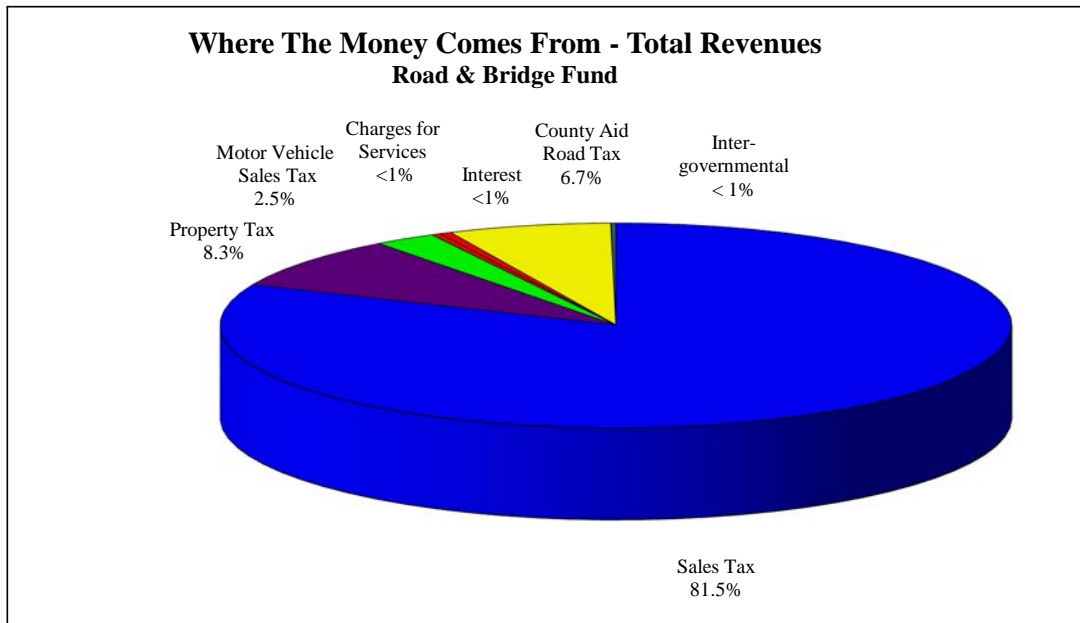
General Government Operations	\$ 9,832,140	**
PS&J - Courts	3,438,632	
PS&J - Sheriff/Corrections	9,732,459	
PS&J - Prosecuting Attorney	2,567,325	
PS&J - Other	781,032	***
Environment, Protective Inspection & Infrastructure	1,131,265	
Community Health & Public Services	1,648,020	
Capital Outlay	317,883	
Debt Service	384,913	
Other	105,842	
Total Expenditures	29,939,511	
Total Other Financing Uses	60,000	
Total Financial Uses	\$ 29,999,511	

** 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

2016 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

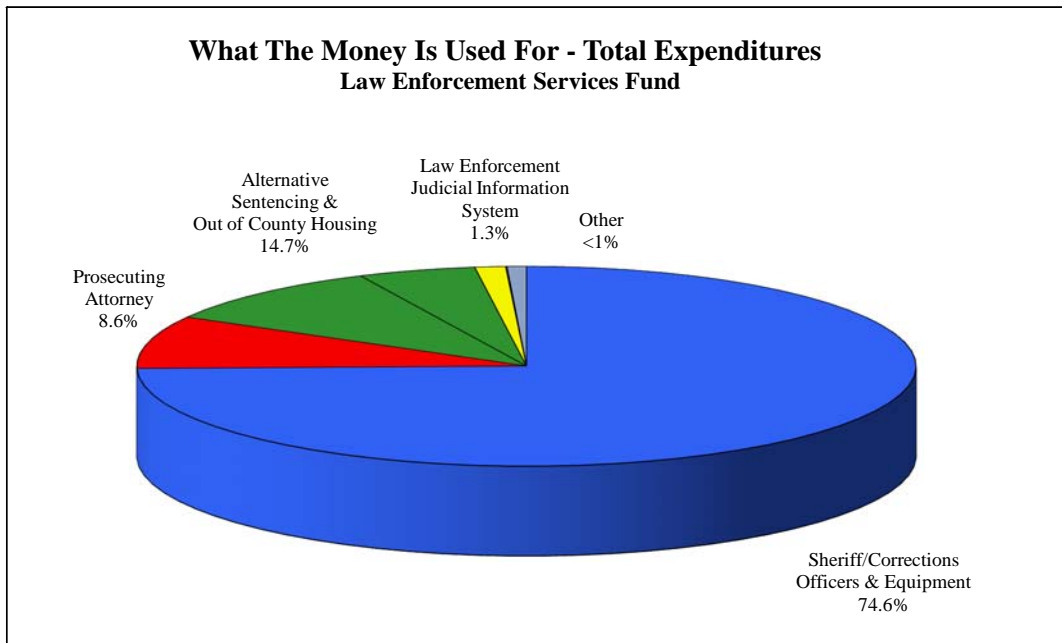
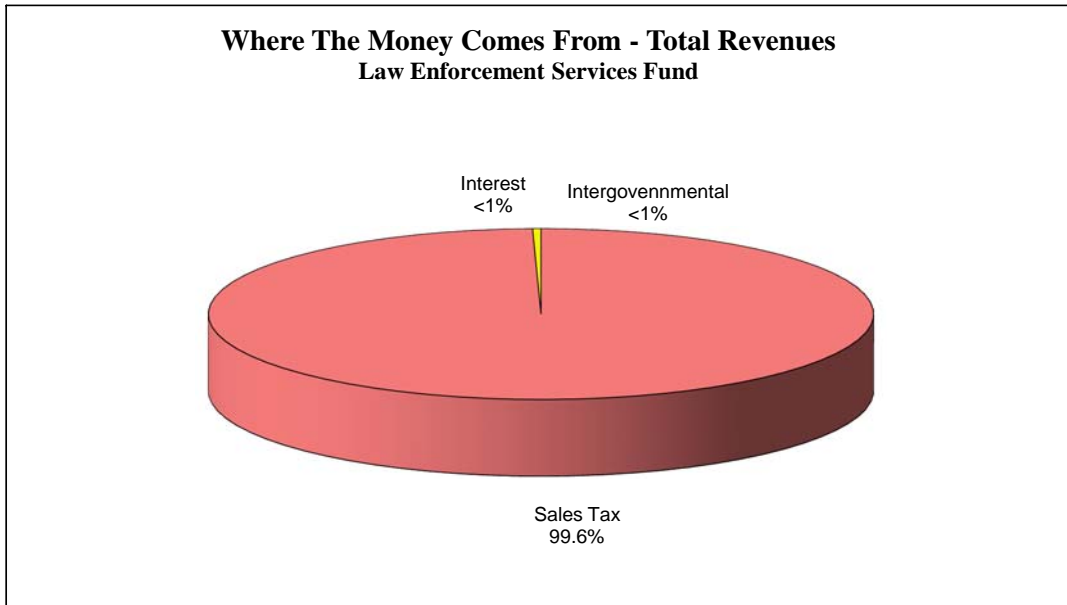
Sales Tax	\$	14,507,000
Property Tax		1,475,300
Motor Vehicle Sales Tax		450,000
Charges for Services		65,781
Interest		82,605
County Aid Road Tax		1,188,000
Intergovernmental		37,300
Total Revenues	\$	17,805,986
Other Financing Sources		191,250
Fund Balance Used for Operations		-
Total Financing Sources	\$	17,997,236

What The Money Is Used for

Property Tax Distribution	\$	250,000
Sales Tax Distribution		2,694,000
Maintenance		8,229,678
Pavement Preservation		4,926,000
Design & Construction		1,244,609
Stormwater Administration		126,799
Administration		329,163
Facility Repair & Replacement		50,000
Insurance Activity		30,000
CART/MV Distribution to Road District		82,500
Other		25,000
Total Expenditures	\$	17,987,749
Total Other Financing Uses		-
Total Financial Uses	\$	17,987,749

Financial Summaries cont'd

2016 Budget- Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

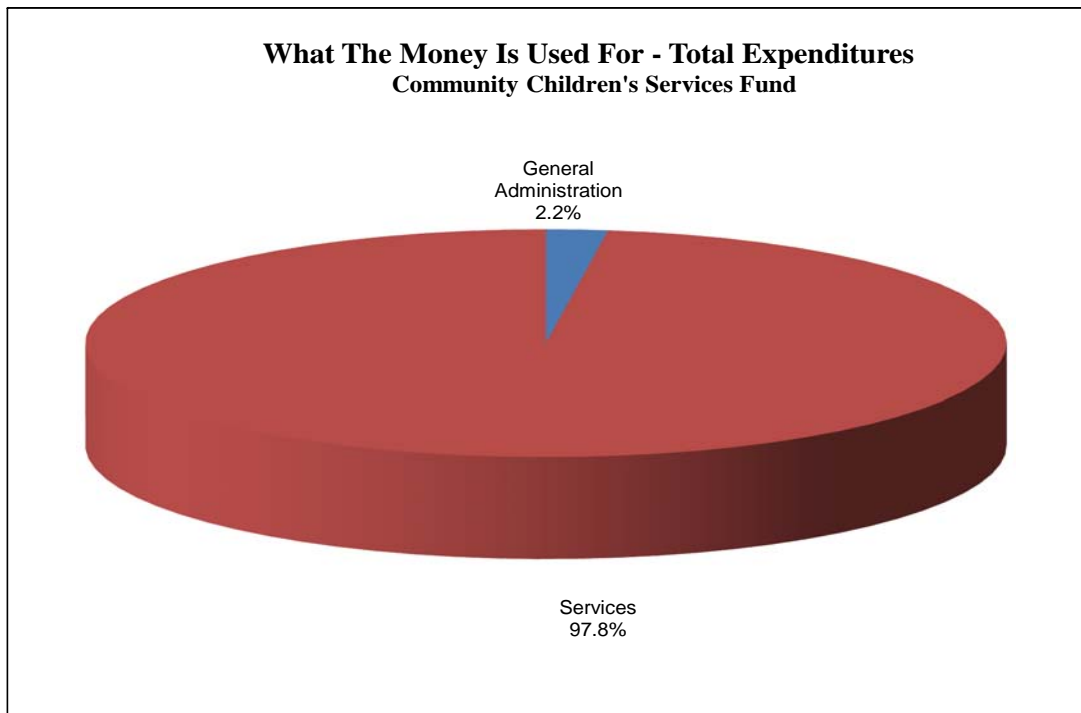
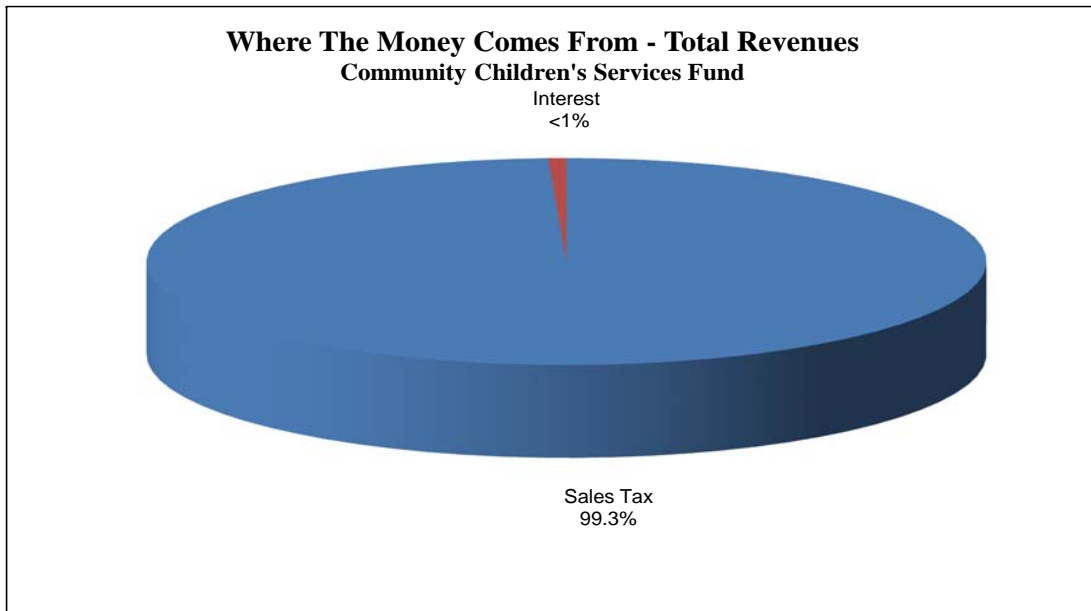
Sales Tax	\$3,627,000
Intergovernmental	0
Interest	14,800
Total Revenues	\$3,641,800
Other Financing Sources	37,675
Fund Balance Used for Operations	305,353
Total Financing Sources	3,984,828

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,972,558
Prosecuting Attorney	340,565
Alternative Sentencing	391,992
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	50,613
Law Enforcement Judicial Information System-Court	2,100
Other	32,000
Total Expenditures	\$3,984,828

Financial Summaries cont'd

2016 Budget- Community Children's Services Fund (Major Fund)



Where The Money Comes From

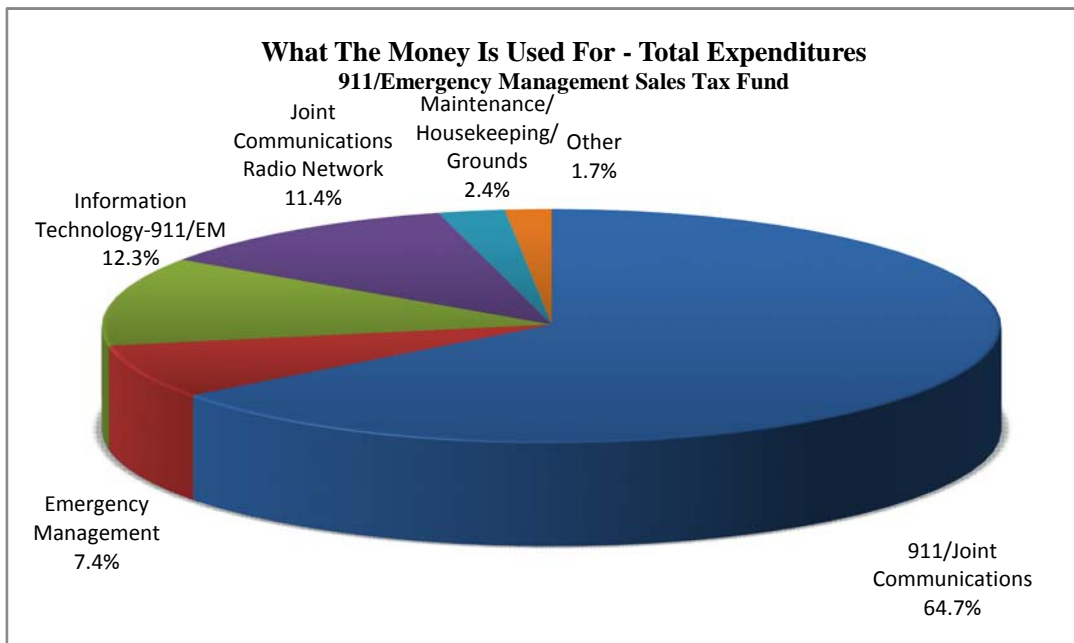
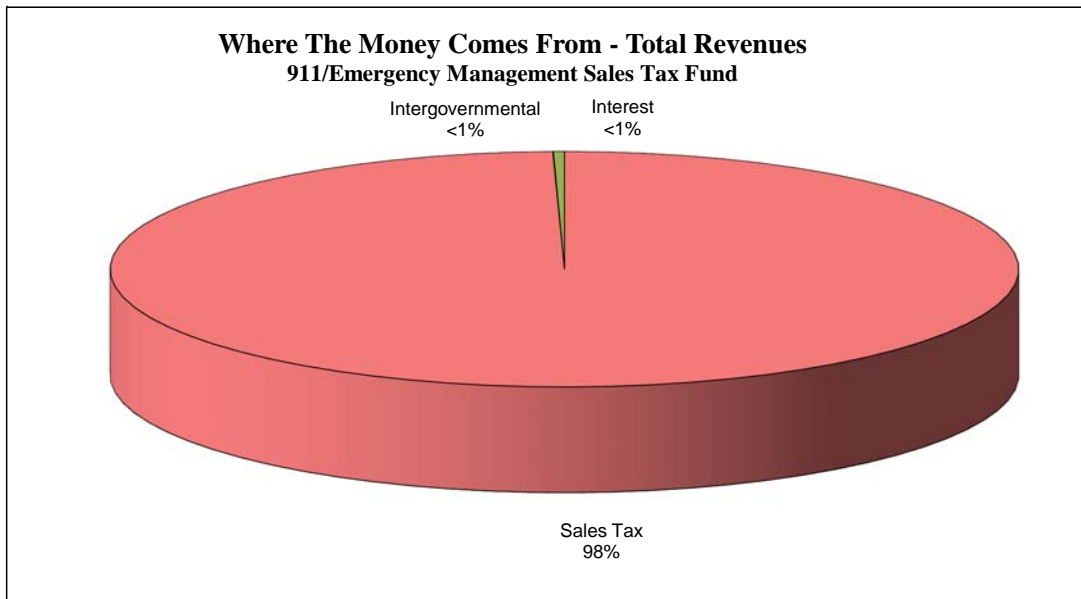
Sales Tax	\$ 6,790,000
Interest	48,000
Total Revenues	\$ 6,838,000
Other Financing Sources	-
Fund Balance Used for Operations	2,718,401
Total Financing Sources	\$ 9,556,401

What The Money Is Used for

General Administration	\$ 206,401
Services	9,350,000
Total Expenditures	\$ 9,556,401
Total Other Financing Uses	-
Total Financial Uses	\$ 9,556,401

Financial Summaries cont'd

2016 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,812,000
Intergovernmental	1,969
Interest	42,800
Total Revenues	\$ 10,856,769
Other Financing Sources	-
Fund Balance Used for Operations	-
Total Financing Sources	\$ 10,856,769

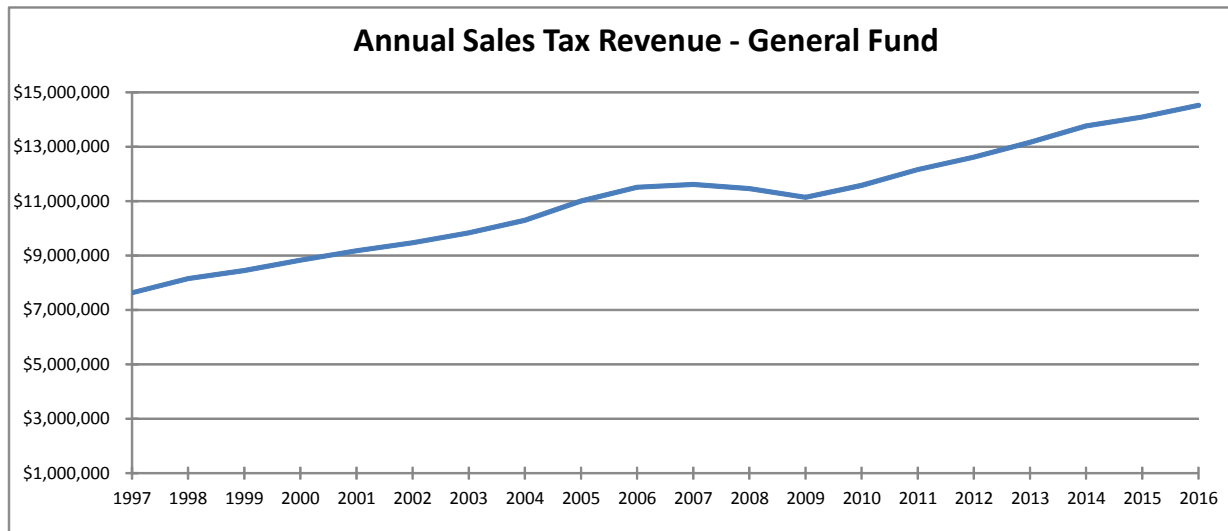
What The Money Is Used for

911/Joint Communications Operations	\$ 4,623,115
Emergency Management Operations	532,907
Information Technology-911/EM	882,508
Joint Communications Radio Network	817,485
Maintenance/Housekeeping/Grounds	171,808
Other	121,500
Total Expenditures	\$ 7,149,323
Total Other Financing Uses	868,219
Total Financial Uses	\$ 8,017,542

Financial Summaries cont'd

Sales Tax

	<u>1997 Actual</u>	<u>1998 Actual</u>	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>
Sales Tax	\$7,630,386	\$8,158,523	\$8,450,433	\$8,833,057	\$9,178,946
Sales Tax Growth Rate		6.5%	3.6%	4.5%	3.9%
	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>
Sales Tax	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804
Sales Tax Growth Rate	3.2%	3.8%	4.7%	6.9%	4.5%
	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>
Sales Tax	\$11,618,935	\$11,460,782	\$11,144,410	\$11,579,077	12,162,398
Sales Tax Growth Rate	0.9%	-1.4%	-2.8%	3.9%	5.0%
	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
Sales Tax	12,619,573	13,165,037	13,770,424	14,101,000	14,524,000
Sales Tax Growth Rate	3.8%	4.3%	4.6%	2.4%	3.0%



The sales tax amounts reflect General Fund revenues only; however, sales tax revenues to the Road and Bridge Fund and the Law Enforcement Services Fund sales tax reflect the same growth pattern.



Fund Statements—

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

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

Governmental Funds

Fund Statement—All Governmental Funds Combined

(Excluding Capital Project Funds)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,774,469	4,750,500	4,814,734	4,909,700
Assessments	303,673	153,287	240,546	116,486
Sales Taxes	48,137,970	48,996,500	49,269,000	50,710,000
Franchise Taxes	154,082	138,800	159,200	159,200
Licenses and Permits	640,995	589,591	687,362	643,902
Intergovernmental	3,762,947	3,628,459	3,727,066	3,232,595
Charges for Services	6,020,120	6,099,014	6,011,250	6,226,258
Fines and Forfeitures	10,408	11,000	14,000	11,000
Interest	210,153	192,617	323,996	260,302
Hospital Lease	2,327,004	2,361,800	2,344,923	2,357,800
Other	814,858	1,137,214	1,159,562	548,474
Total Revenues	67,156,679	68,058,782	68,751,639	69,175,717
Other Financing Sources				
Transfer In from other funds	218,511	996,833	1,098,327	998,219
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	257,508	263,464	67,457	230,425
Total Other Financing Sources	476,019	1,260,297	1,165,784	1,228,644
Fund Balance Used for Operations	-	13,977,333	4,151,698	7,924,904
TOTAL FINANCIAL SOURCES	\$ 67,632,698	83,296,412	74,069,121	78,329,265
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 22,914,898	29,998,589	27,533,765	30,919,793
Materials & Supplies	3,526,904	3,947,330	3,775,555	3,995,762
Dues Travel & Training	297,670	550,348	407,368	610,422
Utilities	662,508	785,420	710,161	859,203
Vehicle Expense	1,176,735	1,369,755	917,666	1,072,030
Equip & Bldg Maintenance	652,188	781,958	666,855	864,065
Contractual Services	20,179,641	25,078,235	21,237,119	26,057,390
Debt Service (Principal and Interest)	650,076	1,515,329	1,513,889	1,524,192
Emergency	-	960,080	-	1,152,000
Other	1,964,453	4,387,756	2,743,101	4,833,401
Fixed Asset Additions	2,071,604	3,912,779	3,048,235	2,594,073
Total Expenditures	54,096,677	73,287,579	62,553,714	74,482,331
Other Financing Uses				
Transfer Out to other funds	1,221,407	10,008,833	10,013,005	998,219
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,221,407	10,008,833	10,013,005	998,219
TOTAL FINANCIAL USES	\$ 55,318,084	83,296,412	72,566,719	75,480,550
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 39,068,719	55,304,988	55,304,988	47,510,266
Less encumbrances, beginning of year	(1,368,562)	(5,075,598)	(5,277,968)	-
Add encumbrances, end of year	5,290,217	76,855	132,542	-
Fund Balance Increase (Decrease) from operations (NET) *	12,314,614	(13,977,333)	(2,649,296)	(5,076,189)
FUND BALANCE (GAAP), end of year	55,304,988	36,328,912	47,510,266	42,434,077
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(4,102,341)	(3,559,041)	(4,163,560)	(4,106,071)
NET FUND BALANCE, end of year	\$ 51,202,647	32,769,871	43,346,706	38,328,006

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,339,334	3,327,500	3,369,634	3,434,400
Assessments	-	-	-	-
Sales Taxes	13,770,424	14,102,000	14,101,000	14,524,000
Franchise Taxes	154,082	138,800	159,200	159,200
Licenses and Permits	525,988	426,281	529,000	516,370
Intergovernmental	1,899,352	1,853,781	1,866,141	1,663,899
Charges for Services	3,877,499	3,775,645	3,967,096	4,117,198
Fines and Forfeitures	10,204	11,000	14,000	11,000
Interest	52,185	61,770	69,096	57,896
Hospital Lease	1,810,877	1,838,000	1,824,822	1,834,000
Other	575,174	1,042,329	1,088,171	523,134
Total Revenues	26,015,119	26,577,106	26,988,160	26,841,097
Other Financing Sources				
Transfer In from other funds	38,511	24,641	121,963	12,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	39,762	14,514	17,547	1,500
Total Other Financing Sources	78,273	39,155	139,510	13,500
Fund Balance Used for Operations	-	2,162,801	-	3,144,914
TOTAL FINANCIAL SOURCES	\$ 26,093,392	28,779,062	27,127,670	29,999,511
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 15,062,531	18,061,039	16,817,021	18,252,162
Materials & Supplies	1,166,399	1,420,838	1,339,782	1,449,831
Dues Travel & Training	190,880	267,838	229,032	285,698
Utilities	496,790	557,998	520,746	571,607
Vehicle Expense	433,150	506,747	323,196	388,463
Equip & Bldg Maintenance	251,849	348,014	284,955	312,287
Contractual Services	3,447,962	3,751,848	3,558,965	3,836,509
Debt Service (Principal and Interest)	379,113	372,113	372,113	384,913
Emergency	-	658,080	-	850,000
Other	2,247,712	2,122,650	1,877,322	3,290,158
Fixed Asset Additions	547,250	651,518	595,272	317,883
Total Expenditures	24,223,636	28,718,683	25,918,404	29,939,511
Other Financing Uses				
Transfer Out to other funds	140,000	60,379	60,379	60,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	140,000	60,379	60,379	60,000
TOTAL FINANCIAL USES	\$ 24,363,636	28,779,062	25,978,783	29,999,511
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,270,642	14,022,522	14,022,522	15,094,554
Less encumbrances, beginning of year	(54,731)	(76,855)	(76,855)	-
Add encumbrances, end of year	76,855	76,855	-	-
Fund Balance Increase (Decrease) resulting from operations	1,729,756	(2,162,801)	1,148,887	(3,144,914)
FUND BALANCE (GAAP), end of year	14,022,522	11,859,721	15,094,554	11,949,640
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(253,268)	(253,268)	(692,191)	(686,413)
NET FUND BALANCE, end of year	\$ 13,769,254	11,606,453	14,402,363	11,263,227
Net Fund Balance as a percent of expenditures	56.84%	40.41%	55.57%	37.62%

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	23,480,242		12,167,651	51.82%
2014	24,223,636		13,769,254	56.84%
2015 Estimated	25,918,404		14,402,363	55.57%
2016 Budget	29,939,511		11,263,227	37.62%

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

Governmental Funds

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

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,435,135	1,423,000	1,445,100	1,475,300
Assessments	-	-	-	-
Sales Taxes	14,232,938	14,500,000	14,554,000	14,957,000
Franchise Taxes	-	-	-	-
Licenses and Permits	11,539	11,600	9,362	9,700
Intergovernmental	1,237,751	1,465,800	1,427,272	1,225,300
Charges for Services	341,568	257,400	131,317	65,781
Fines and Forfeitures	-	-	-	-
Interest	50,275	35,405	73,602	53,605
Hospital Lease	-	-	-	-
Other	37,978	19,350	20,494	19,300
Total Revenues	<u>17,347,184</u>	<u>17,712,555</u>	<u>17,661,147</u>	<u>17,805,986</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	197,171	225,250	27,600	191,250
Total Other Financing Sources	<u>197,171</u>	<u>225,250</u>	<u>27,600</u>	<u>191,250</u>
Fund Balance Used for Operations	-	2,055,360	223,204	-
TOTAL FINANCIAL SOURCES	\$ 17,544,355	19,993,165	17,911,951	17,997,236
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,899,826	4,463,079	4,301,996	4,486,893
Materials & Supplies	2,189,615	2,236,711	2,188,574	2,173,128
Dues Travel & Training	25,902	51,279	34,654	55,060
Utilities	88,821	123,929	91,738	125,136
Vehicle Expense	737,503	845,921	583,930	649,600
Equip & Bldg Maintenance	316,085	310,937	272,084	308,653
Contractual Services	8,009,181	9,033,163	8,372,053	8,890,641
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	(596,053)	547,949	498,120	36,770
Fixed Asset Additions	830,564	2,130,197	1,568,802	1,011,868
Total Expenditures	<u>15,501,444</u>	<u>19,993,165</u>	<u>17,911,951</u>	<u>17,987,749</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	\$ 15,501,444	19,993,165	17,911,951	17,987,749
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,093,841	10,676,028	10,676,028	9,968,687
Less encumbrances, beginning of year	(944,861)	(484,137)	(484,137)	-
Add encumbrances, end of year	484,137	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,042,911	(2,055,360)	(223,204)	9,487
FUND BALANCE (GAAP), end of year	<u>10,676,028</u>	<u>8,136,531</u>	<u>9,968,687</u>	<u>9,978,174</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(1,009,572)</u>	<u>(984,137)</u>	<u>(984,137)</u>	<u>(984,137)</u>
NET FUND BALANCE, end of year	\$ 9,666,456	7,152,394	8,984,550	8,994,037
Net Fund Balance as a percent of expenditures	62.36%	35.77%	50.16%	50.00%

Governmental Funds

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

Departments funded by Road & Bridge Sales Tax

	2040	2041	2045	2046	2048	2049	2080	
	Maintenance	Infrastructure Preservat/Rehab	Design & Construction	Stormwater Administration	Insurance Claim Activity	Contractual Services	R&B Road Sales Tax	Total
REVENUES:								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,475,300	\$ -	\$ 1,475,300
Sales Taxes	-	-	-	-	-	450,000	14,507,000	14,957,000
Licenses and Permits	-	-	7,800	1,900	-	-	-	9,700
Intergovernmental	10,500	-	2,500	-	-	1,212,300	-	1,225,300
Charges for Services	38,000	20,000	5	1,176	-	6,600	-	65,781
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	405	53,200	53,605
Hospital Lease	-	-	-	-	-	-	-	-
Other	210,550	-	-	-	-	-	-	210,550
Total Revenues	\$ 259,050	\$ 20,000	\$ 10,305	\$ 3,076	\$ -	\$ 3,144,605	\$ 14,560,200	\$ 17,997,236
EXPENDITURES:								
Personal Services	3,409,000	-	984,097	93,796	-	-	-	4,486,893
Materials & Supplies	2,149,511	-	17,901	5,716	-	-	-	2,173,128
Dues Travel & Training	29,645	-	21,832	3,583	-	-	-	55,060
Utilities	113,508	-	10,920	708	-	-	-	125,136
Vehicle Expense	630,973	-	16,980	1,647	-	-	-	649,600
Equip & Bldg Maintenance	305,265	-	2,026	1,362	-	-	-	308,653
Contractual Services	447,076	4,926,000	79,128	2,774	30,000	3,405,663	-	8,890,641
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	6,250	-	325	5,195	-	25,000	-	36,770
Fixed Asset Additions	988,450	-	11,400	12,018	-	-	-	1,011,868
Total Expenditures	\$ 8,229,678	\$ 4,926,000	\$ 1,244,609	\$ 126,799	\$ 30,000	\$ 3,430,663	\$ -	\$ 17,987,749
FUND BALANCE USED FOR OPERATIONS								\$ -

Governmental Funds

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

	<u>2014</u> <u>Actual</u>	<u>2015</u> <u>Budget</u>	<u>2015</u> <u>Estimated</u>	<u>2016</u> <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,438,362	3,510,000	3,521,000	3,627,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	12,517	7,210	6,061	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	10,522	11,000	14,800	14,800
Hospital Lease	-	-	-	-
Other	-	-	10	-
Total Revenues	3,461,401	3,528,210	3,541,871	3,641,800
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	18,100	23,700	21,350	37,675
Total Other Financing Sources	18,100	23,700	21,350	37,675
Fund Balance Used for Operations	-	115,507	-	305,353
TOTAL FINANCIAL SOURCES	\$ 3,479,501	3,667,417	3,563,221	3,984,828
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,306,220	2,615,796	2,539,650	2,675,467
Materials & Supplies	99,489	103,803	98,911	159,503
Dues Travel & Training	11,252	24,443	13,890	22,660
Utilities	63,863	67,842	63,867	62,859
Vehicle Expense	-	475	35	350
Equip & Bldg Maintenance	39,269	57,041	47,541	60,848
Contractual Services	179,915	327,750	156,203	337,154
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	25,000	-	25,000
Other	19,180	31,600	25,350	52,712
Fixed Asset Additions	371,916	413,667	393,170	588,275
Total Expenditures	3,091,104	3,667,417	3,338,617	3,984,828
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,091,104	3,667,417	3,338,617	3,984,828
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,240,809	2,646,495	2,646,495	2,839,597
Less encumbrances, beginning of year	(14,213)	(31,502)	(31,502)	-
Add encumbrances, end of year	31,502	-	-	-
Fund Balance Increase (Decrease) resulting from operations	388,397	(115,507)	224,604	(305,353)
FUND BALANCE (GAAP), end of year	2,646,495	2,499,486	2,839,597	2,534,244
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,485,402)	(1,453,900)	(1,453,900)	(1,453,900)
NET FUND BALANCE, end of year	\$ 1,161,093	1,045,586	1,385,697	1,080,344
Net Fund Balance as a percent of expenditures	37.56%	28.51%	41.51%	27.11%

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	\$ 3,627,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,627,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	14,800	-	-	-	-	-	-	-	14,800
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	37,675	-	-	-	-	-	-	37,675
Total Revenues	\$ 3,641,800	\$ 37,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,679,475
EXPENDITURES:									
Personal Services	-	1,282,907	792,596	333,596	266,368	-	-	-	2,675,467
Materials & Supplies	-	150,232	3,886	1,360	4,025	-	-	-	159,503
Dues Travel & Training	-	15,761	-	3,629	3,270	-	-	-	22,660
Utilities	-	31,591	-	1,980	11,800	15,388	-	2,100	62,859
Vehicle Expense	-	-	-	-	350	-	-	-	350
Equip & Bldg Maintenance	-	57,018	3,080	-	750	-	-	-	60,848
Contractual Services	-	27,152	20,060	-	78,517	16,425	195,000	-	337,154
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	7,000	-	-	-	26,912	18,800	-	-	52,712
Fixed Asset Additions	-	569,271	19,004	-	-	-	-	-	588,275
Total Expenditures	\$ 32,000	\$ 2,133,932	\$ 838,626	\$ 340,565	\$ 391,992	\$ 50,613	\$ 195,000	\$ 2,100	\$ 3,984,828
REVENUES OVER (UNDER) EXPENDITURES									\$ (305,353)

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,438,173	6,550,000	6,593,000	6,790,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	33,684	27,800	63,500	48,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,471,857	6,577,800	6,656,500	6,838,000
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	-	2,645,035	-	2,718,401
TOTAL FINANCIAL SOURCES	\$ 6,471,857	9,222,835	6,656,500	9,556,401
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 97,980	148,070	144,083	146,628
Materials & Supplies	2,069	2,809	2,740	2,809
Dues Travel & Training	678	5,000	5,000	5,000
Utilities	2,065	4,550	3,040	3,552
Vehicle Expense	337	670	600	670
Equip & Bldg Maintenance	314	335	335	335
Contractual Services	4,741,615	8,779,378	6,430,132	9,131,657
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	58	250,500	400	250,750
Fixed Asset Additions	7,560	16,523	15,715	-
Total Expenditures	4,852,676	9,222,835	6,602,045	9,556,401
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,852,676	9,222,835	6,602,045	9,556,401
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,746,689	10,591,763	10,591,763	6,420,325
Less encumbrances, beginning of year	-	(4,225,893)	(4,225,893)	-
Add encumbrances, end of year	4,225,893	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,619,181	(2,645,035)	54,455	(2,718,401)
FUND BALANCE (GAAP), end of year	10,591,763	3,720,835	6,420,325	3,701,924
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 10,591,763	3,720,835	6,420,325	3,701,924
Net Fund Balance as a percent of expenditures	218.27%	40.34%	97.25%	38.74%

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,251,257	10,334,000	10,497,000	10,812,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	1,500	1,969
Charges for Services	-	192,500	-	-
Fines and Forfeitures	-	-	-	-
Interest	22,079	18,800	52,800	42,800
Hospital Lease	-	-	-	-
Other	-	-	1,490	-
Total Revenues	10,273,336	10,545,300	10,552,790	10,856,769
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	-	5,242,908	3,608,086	-
TOTAL FINANCIAL SOURCES	\$ 10,273,336	15,788,208	14,160,876	10,856,769
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 523,967	3,390,935	2,593,804	4,044,555
Materials & Supplies	-	42,075	35,110	81,182
Dues Travel & Training	-	58,750	29,365	91,584
Utilities	1,000	19,570	20,605	83,976
Vehicle Expense	-	5,092	5,150	22,097
Equip & Bldg Maintenance	1,150	35,040	32,975	173,662
Contractual Services	2,704,723	1,035,958	916,153	1,681,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	234,254	868,960	264,539	587,849
Fixed Asset Additions	-	460,015	391,362	383,217
Total Expenditures	3,465,094	5,916,395	4,289,063	7,149,322
Other Financing Uses				
Transfer Out to other funds	1,000,000	9,871,813	9,871,813	868,219
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,000,000	9,871,813	9,871,813	868,219
TOTAL FINANCIAL USES	\$ 4,465,094	15,788,208	14,160,876	8,017,541
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,417,928	8,226,170	8,226,170	4,618,084
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,808,242	(5,242,908)	(3,608,086)	2,839,228
FUND BALANCE (GAAP), end of year	8,226,170	2,983,262	4,618,084	7,457,312
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ 8,226,170	2,983,262	4,618,084	7,457,312
Net Fund Balance as a percent of expenditures	237.40%	50.42%	107.67%	104.31%

Governmental Funds

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

Departments funded by 911/Emergency Management Fund

	2700	2701 Joint Communications Operations	2702 Emergency Management Operations	2703 Information Technology	2704 Joint Communications Radio Network	2705 Facilities Housekeeping Grounds	Fund 270 Total
	<u>Revenue</u>	<u>Operations</u>	<u>Operations</u>	<u>Technology</u>	<u>Radio Network</u>	<u>Grounds</u>	<u>Total</u>
REVENUES:							
Taxes	\$ 10,812,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,812,000
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	1,969	-	-	-	-	1,969
Charges for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	42,800	-	-	-	-	-	42,800
Hospital Lease	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Revenues	\$ 10,854,800	\$ 1,969	\$ -	\$ -	\$ -	\$ -	\$ 10,856,769
EXPENDITURES:							
Personal Services	-	3,070,690	365,251	530,273	-	78,341	4,044,555
Materials & Supplies	-	24,550	7,850	18,352	20,000	10,430	81,182
Dues Travel & Training	-	53,772	10,767	27,045	-	-	91,584
Utilities	-	19,176	13,120	5,320	10,450	35,910	83,976
Vehicle Expense	-	10,420	7,687	500	-	3,490	22,097
Equip & Bldg Maintenance	-	2,200	44,632	-	120,400	6,430	173,662
Contractual Services	2,500	1,382,457	3,000	265,348	26,735	1,160	1,681,200
Emergency	-	-	-	-	-	-	-
Other	118,999	57,250	30,600	10,000	371,000	-	587,849
Fixed Asset Additions	-	2,600	50,000	25,670	268,900	36,047	383,217
Total Expenditures	\$ 121,499	\$ 4,623,115	\$ 532,907	\$ 882,508	\$ 817,485	\$ 171,808	\$ 7,149,322
REVENUES OVER (UNDER) EXPENDITURES							\$ -

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,816	500	3,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	103,468	151,710	149,000	117,832
Intergovernmental	603,013	292,474	416,705	333,609
Charges for Services	1,801,053	1,873,469	1,912,837	2,043,279
Fines and Forfeitures	204	-	-	-
Interest	39,758	36,344	48,604	41,616
Hospital Lease	516,127	523,800	520,101	523,800
Other	201,706	75,535	49,397	6,040
Total Revenues	<u>3,272,145</u>	<u>2,953,832</u>	<u>3,099,644</u>	<u>3,066,176</u>
Other Financing Sources				
Transfer In from other funds	80,000	379	4,551	18,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	2,475	-	960	-
Total Other Financing Sources	<u>82,475</u>	<u>379</u>	<u>5,511</u>	<u>18,000</u>
Fund Balance Used for Operations	-	1,741,189	320,408	1,704,525
TOTAL FINANCIAL SOURCES	\$ 3,354,620	4,695,400	3,425,563	4,788,701
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,024,374	1,319,670	1,137,211	1,314,088
Materials & Supplies	69,332	141,094	110,438	129,309
Dues Travel & Training	68,958	143,038	95,427	150,420
Utilities	9,969	11,531	10,165	12,073
Vehicle Expense	5,745	10,850	4,755	10,850
Equip & Bldg Maintenance	43,521	30,591	28,965	8,280
Contractual Services	1,096,245	2,150,138	1,803,613	2,180,229
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	52,480	558,988	70,262	608,622
Fixed Asset Additions	314,314	240,859	83,914	292,830
Total Expenditures	<u>2,684,938</u>	<u>4,618,759</u>	<u>3,344,750</u>	<u>4,718,701</u>
Other Financing Uses				
Transfer Out to other funds	81,407	76,641	80,813	70,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>81,407</u>	<u>76,641</u>	<u>80,813</u>	<u>70,000</u>
TOTAL FINANCIAL USES	\$ 2,766,345	4,695,400	3,425,563	4,788,701
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,554,393	8,259,741	8,259,741	7,612,294
Less encumbrances, beginning of year	(354,757)	(257,211)	(459,581)	-
Add encumbrances, end of year	471,830	-	132,542	-
Fund Balance Increase (Decrease) resulting from operations	588,275	(1,741,189)	(320,408)	(1,704,525)
FUND BALANCE (GAAP), end of year	<u>8,259,741</u>	<u>6,261,341</u>	<u>7,612,294</u>	<u>5,907,769</u>
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	<u>(471,830)</u>	<u>-</u>	<u>(76,607)</u>	<u>(76,607)</u>
NET FUND BALANCE, end of year	\$ 7,787,911	6,261,341	7,535,687	5,831,162

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(3)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(3)	-	-	-
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	2,899	-	-	-
TOTAL FINANCIAL SOURCES	\$ 2,896	-	-	-
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	2,896	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	2,896	-	-	-
TOTAL FINANCIAL USES	\$ 2,896	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,899	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,899)	-	-	-
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—Assessment Fund 201 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	197,535	197,535	209,983	210,000
Charges for Services	1,033,828	1,130,790	1,126,040	1,096,788
Fines and Forfeitures	-	-	-	-
Interest	8,986	8,200	11,600	8,200
Hospital Lease	-	-	-	-
Other	6,993	5,000	6,469	5,500
Total Revenues	1,247,342	1,341,525	1,354,092	1,320,488
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	-	504,593	85,690	340,445
TOTAL FINANCIAL SOURCES	\$ 1,247,342	1,846,118	1,439,782	1,660,933
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 769,904	1,065,032	888,192	1,055,430
Materials & Supplies	30,306	84,700	75,860	85,105
Dues Travel & Training	12,523	25,775	13,700	25,775
Utilities	5,580	7,090	5,590	7,090
Vehicle Expense	2,491	10,150	4,155	10,150
Equip & Bldg Maintenance	5,951	8,035	6,500	7,065
Contractual Services	178,382	535,436	401,307	366,518
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	2,563	4,200	1,500	4,200
Fixed Asset Additions	113,264	93,700	42,978	87,600
Total Expenditures	1,120,964	1,846,118	1,439,782	1,660,933
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,120,964	1,846,118	1,439,782	1,660,933
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,067,924	2,198,658	2,198,658	2,032,005
Less encumbrances, beginning of year	(76,607)	(80,963)	(80,963)	-
Add encumbrances, end of year	80,963	-	-	-
Fund Balance Increase (Decrease) resulting from operations	126,378	(504,593)	(85,690)	(340,445)
FUND BALANCE (GAAP), end of year	2,198,658	1,613,102	2,032,005	1,691,560
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(80,963)	-	(76,607)	(76,607)
NET FUND BALANCE, end of year	\$ 2,117,695	1,613,102	1,955,398	1,614,953

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	1,259	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,595	1,650	1,650	-
Hospital Lease	-	-	-	-
Other	4,657	-	-	-
Total Revenues	8,511	1,650	1,650	-
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	286,152	127,100	126,850	-
TOTAL FINANCIAL SOURCES	\$ 294,663	128,750	128,500	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	124,298	128,750	128,500	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	170,365	-	-	-
Total Expenditures	294,663	128,750	128,500	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 294,663	128,750	128,500	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 507,144	391,357	391,357	94,142
Less encumbrances, beginning of year	-	(170,365)	(170,365)	-
Add encumbrances, end of year	170,365	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(286,152)	(127,100)	(126,850)	-
FUND BALANCE (GAAP), end of year	391,357	93,892	94,142	94,142
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(170,365)	-	-	-
NET FUND BALANCE, end of year	\$ 220,992	93,892	94,142	94,142

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,573	28,500	28,000	28,500
Fines and Forfeitures	-	-	-	-
Interest	219	170	165	170
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,792	28,670	28,165	28,670
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	2,429	-	-	-
TOTAL FINANCIAL SOURCES	\$ 29,221	28,670	28,165	28,670
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	29,221	26,909	26,908	27,150
Fixed Asset Additions	-	-	-	-
Total Expenditures	29,221	26,909	26,908	27,150
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 29,221	26,909	26,908	27,150
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 36,392	33,963	33,963	35,220
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,429)	1,761	1,257	1,520
FUND BALANCE (GAAP), end of year	33,963	35,724	35,220	36,740
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 33,963	35,724	35,220	36,740

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,999	7,000	7,000	7,800
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	176	185	215	225
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,175	7,185	7,215	8,025
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	-	23,435	10,075	26,135
TOTAL FINANCIAL SOURCES	\$ 8,175	30,620	17,290	34,160
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	119	2,320	1,090	1,560
Dues Travel & Training	2,801	28,100	16,000	11,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	20,900
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	139	200	200	200
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,059	30,620	17,290	34,160
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,059	30,620	17,290	34,160
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,736	37,852	37,852	27,777
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,116	(23,435)	(10,075)	(26,135)
FUND BALANCE (GAAP), end of year	37,852	14,417	27,777	1,642
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 37,852	14,417	27,777	1,642

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	196,282	190,683	196,500	196,500
Fines and Forfeitures	-	-	-	-
Interest	1,384	1,417	1,476	1,533
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	197,666	192,100	197,976	198,033
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	10	-
Total Other Financing Sources	-	-	10	-
Fund Balance Used for Operations	10,137	71,358	42,982	45,382
TOTAL FINANCIAL SOURCES	\$ 207,803	263,458	240,968	243,415
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 23,431	44,649	39,206	44,008
Materials & Supplies	132	900	900	900
Dues Travel & Training	5,991	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	131,823	154,750	158,412	162,493
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	24,244	311	24,964
Fixed Asset Additions	7,915	3,224	6,448	-
Total Expenditures	169,292	238,817	216,327	243,415
Other Financing Uses				
Transfer Out to other funds	38,511	24,641	24,641	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	38,511	24,641	24,641	-
TOTAL FINANCIAL USES	\$ 207,803	263,458	240,968	243,415
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 288,091	277,954	277,954	234,972
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(10,137)	(71,358)	(42,982)	(45,382)
FUND BALANCE (GAAP), end of year	277,954	206,596	234,972	189,590
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 277,954	206,596	234,972	189,590

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	574	-	680	-
Hospital Lease	-	-	-	-
Other	117,843	-	-	-
Total Revenues	118,417	-	680	-
Other Financing Sources				
Transfer In from other funds	80,000	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	80,000	-	-	-
Fund Balance Used for Operations	104,040	5,816	8,320	125,000
TOTAL FINANCIAL SOURCES	\$ 302,457	5,816	9,000	125,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	21,963	-	-	-
Contractual Services	280,494	5,816	9,000	7,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	118,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	302,457	5,816	9,000	125,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 302,457	5,816	9,000	125,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 232,174	134,017	134,017	125,697
Less encumbrances, beginning of year	-	(5,883)	-	-
Add encumbrances, end of year	5,883	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(104,040)	(5,816)	(8,320)	(125,000)
FUND BALANCE (GAAP), end of year	134,017	122,318	125,697	697
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,883)	-	-	-
NET FUND BALANCE, end of year	\$ 128,134	122,318	125,697	697

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	14,874	15,000	20,525	20,525
Hospital Lease	516,127	523,800	520,101	523,800
Other	-	-	-	-
Total Revenues	531,001	538,800	540,626	544,325
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	501,380	369,112	565,059
TOTAL FINANCIAL SOURCES	\$ 531,001	1,040,180	909,738	1,109,384
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 30,849	40,180	38,738	39,384
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000,000	871,000	1,055,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	15,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	30,849	1,040,180	909,738	1,109,384
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 30,849	1,040,180	909,738	1,109,384
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,527,267	3,027,419	3,027,419	2,658,307
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	500,152	(501,380)	(369,112)	(565,059)
FUND BALANCE (GAAP), end of year	3,027,419	2,526,039	2,658,307	2,093,248
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,027,419	2,526,039	2,658,307	2,093,248

Governmental Funds

Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	278,644	17,035	80,665	-
Charges for Services	202	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	278,846	17,035	80,665	-
Other Financing Sources				
Transfer In from other funds	-	379	379	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	379	379	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 278,846	17,414	81,044	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 36,251	-	-	-
Materials & Supplies	3,329	7,685	254	-
Dues Travel & Training	-	-	-	-
Utilities	220	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	94	-	-	-
Contractual Services	187,053	8,150	6,805	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,200	(1,394)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	226,947	17,035	5,665	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 226,947	17,035	5,665	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 438	332	332	-
Less encumbrances, beginning of year	(260,258)	-	(208,253)	-
Add encumbrances, end of year	208,253	-	132,542	-
Fund Balance Increase (Decrease) resulting from operations	51,899	379	75,379	-
FUND BALANCE (GAAP), end of year	332	711	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(208,253)	-	-	-
NET FUND BALANCE, end of year	\$ (207,921)	711	-	-

Governmental Funds

Fund Statement–Boone County Fairground Regional District

Fund 215 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	5,557	500	3,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	43	35	60	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,600	535	3,060	-
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	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 5,600	535	3,060	-
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	\$ 6,521	12,121	12,121	15,181
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,600	535	3,060	-
FUND BALANCE (GAAP), end of year	12,121	12,656	15,181	15,181
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 12,121	12,656	15,181	15,181

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	29,072	15,000	27,118	15,000
Charges for Services	71,236	20,000	40,000	125,000
Fines and Forfeitures	-	-	-	-
Interest	1,651	1,650	2,400	2,120
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	101,959	36,650	69,518	142,120
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	282,570	-	279,830
TOTAL FINANCIAL SOURCES	\$ 101,959	319,220	69,518	421,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	800	-
Dues Travel & Training	-	9,300	2,550	9,300
Utilities	776	2,000	1,200	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	191	420	500	180,420
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	199,500	-	50,000
Fixed Asset Additions	6,300	108,000	-	180,730
Total Expenditures	7,267	319,220	5,050	421,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,267	319,220	5,050	421,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 272,469	373,461	373,461	437,929
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	6,300	-	-	-
Fund Balance Increase (Decrease) resulting from operations	94,692	(282,570)	64,468	(279,830)
FUND BALANCE (GAAP), end of year	373,461	90,891	437,929	158,099
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION , end of year	(6,300)	-	-	-
NET FUND BALANCE, end of year	\$ 367,161	90,891	437,929	158,099

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	22,431	21,388	21,387	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,431	21,388	21,387	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 22,431	21,388	21,387	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	7,255	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	15,176	21,388	21,387	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,431	21,388	21,387	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,431	21,388	21,387	-
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)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,250	5,000	8,000	35,000
Fines and Forfeitures	-	-	-	-
Interest	870	850	950	950
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,120	5,850	8,950	35,950
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 22,120	5,850	8,950	35,950
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	\$ 151,598	173,718	173,718	182,668
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	22,120	5,850	8,950	35,950
FUND BALANCE (GAAP), end of year	173,718	179,568	182,668	218,618
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 173,718	179,568	182,668	218,618

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	204	-	-	-
Interest	265	330	266	276
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>469</u>	<u>330</u>	<u>266</u>	<u>276</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	950	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>950</u>	<u>-</u>
Fund Balance Used for Operations	10,355	11,670	-	5,724
TOTAL FINANCIAL SOURCES	\$ 10,824	12,000	1,216	6,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,059	-	-	-
Utilities	375	-	-	-
Vehicle Expense	3,033	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	6,357	12,000	-	6,000
Total Expenditures	<u>10,824</u>	<u>12,000</u>	<u>-</u>	<u>6,000</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 10,824	12,000	-	6,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 52,401	42,112	42,112	43,328
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	66	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(10,355)</u>	<u>(11,670)</u>	<u>1,216</u>	<u>(5,724)</u>
FUND BALANCE (GAAP), end of year	42,112	30,442	43,328	37,604
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(66)	-	-	-
NET FUND BALANCE, end of year	\$ 42,046	30,442	43,328	37,604

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,422	7,700	7,300	7,300
Charges for Services	13,663	8,000	13,138	14,065
Fines and Forfeitures	-	-	-	-
Interest	79	73	93	93
Hospital Lease	-	-	-	-
Other	41	-	-	-
Total Revenues	20,205	15,773	20,531	21,458
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	-	12,427	1,023	6,742
TOTAL FINANCIAL SOURCES	\$ 20,205	28,200	21,554	28,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	18,343	28,200	21,554	28,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,343	28,200	21,554	28,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,343	28,200	21,554	28,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,405	15,267	15,267	14,244
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,862	(12,427)	(1,023)	(6,742)
FUND BALANCE (GAAP), end of year	15,267	2,840	14,244	7,502
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 15,267	2,840	14,244	7,502

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,000	-	6,000	-
Fines and Forfeitures	-	-	-	-
Interest	67	61	136	136
Hospital Lease	-	-	-	-
Other	500	-	39	-
Total Revenues	15,567	61	6,175	136
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	-	8,944	155	16,499
TOTAL FINANCIAL SOURCES	\$ 15,567	9,005	6,330	16,635
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	4,605	4,630	5,435
Materials & Supplies	909	3,300	500	3,300
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	400	1,200	7,200
Fixed Asset Additions	1,180	-	-	-
Total Expenditures	2,089	9,005	6,330	16,635
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,089	9,005	6,330	16,635
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,256	21,734	21,734	21,579
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13,478	(8,944)	(155)	(16,499)
FUND BALANCE (GAAP), end of year	21,734	12,790	21,579	5,080
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 21,734	12,790	21,579	5,080

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	39,649	20,595	57,031	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	780	-	-	-
Total Revenues	40,429	20,595	57,031	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 40,429	20,595	57,031	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,544	8,330	6,877	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	27,742	-	22,883	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	2,948	12,265	27,271	-
Total Expenditures	35,234	20,595	57,031	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 35,234	20,595	57,031	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	(5,195)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,195	-	-	-
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)

	2014 Actual	2015 Budget	2015 Estimated	2016 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	223	269	273	253
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,223	50,269	50,273	50,253
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	2,475	-	-	-
Total Other Financing Sources	2,475	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 52,698	50,269	50,273	50,253
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,500	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	3,018	2,441	3,375	3,483
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	337	182	174	183
Contractual Services	1,674	1,588	1,624	1,624
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	500
Fixed Asset Additions	4,290	-	-	-
Total Expenditures	10,819	5,711	5,173	7,290
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	\$ 50,819	45,711	45,173	47,290
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,340	14,219	14,219	19,319
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,879	4,558	5,100	2,963
FUND BALANCE (GAAP), end of year	14,219	18,777	19,319	22,282
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 14,219	18,777	19,319	22,282

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	103,468	151,710	149,000	117,832
Intergovernmental	-	-	-	-
Charges for Services	14,278	35,806	32,341	36,456
Fines and Forfeitures	-	-	-	-
Interest	983	1,015	1,594	1,594
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	118,729	188,531	182,935	155,882
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	\$ 118,729	188,531	182,935	155,882
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 33,114	40,096	41,662	47,191
Materials & Supplies	-	2,199	1,944	2,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	986	904	1,032
Contractual Services	14,609	35,806	35,806	36,456
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	5,000
Fixed Asset Additions	-	-	-	4,200
Total Expenditures	47,723	79,087	80,316	95,879
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 47,723	79,087	80,316	95,879
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 152,609	212,665	212,665	315,284
Less encumbrances, beginning of year	(10,950)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	71,006	109,444	102,619	60,003
FUND BALANCE (GAAP), end of year	212,665	322,109	315,284	375,287
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 212,665	322,109	315,284	375,287

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,898	18,000	23,679	21,000
Fines and Forfeitures	-	-	-	-
Interest	764	775	1,022	1,052
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,662	18,775	24,701	22,052
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	\$ 26,662	18,775	24,701	22,052
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	\$ 128,863	155,525	155,525	180,226
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,662	18,775	24,701	22,052
FUND BALANCE (GAAP), end of year	155,525	174,300	180,226	202,278
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 155,525	174,300	180,226	202,278

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,600	1,800	5,400	5,400
Fines and Forfeitures	-	-	-	-
Interest	27	25	50	50
Hospital Lease	-	-	-	-
Other	375	-	100	-
Total Revenues	4,002	1,825	5,550	5,450
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	-	2,425	-	1,411
TOTAL FINANCIAL SOURCES	\$ 4,002	4,250	5,550	6,861
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	850	820	850
Dues Travel & Training	-	600	100	3,361
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	300	1,200	1,200	2,150
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	500
Fixed Asset Additions	-	1,600	1,600	-
Total Expenditures	300	4,250	3,720	6,861
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 300	4,250	3,720	6,861
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,101	6,803	6,803	8,633
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,702	(2,425)	1,830	(1,411)
FUND BALANCE (GAAP), end of year	6,803	4,378	8,633	7,222
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,803	4,378	8,633	7,222

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,139	3,285	3,300	3,300
Fines and Forfeitures	-	-	-	-
Interest	10	15	8	8
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,149	3,300	3,308	3,308
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,148	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4,297	3,300	3,308	3,308
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,297	2,198	2,343	2,669
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,297	2,198	2,343	2,669
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,297	2,198	2,343	2,669
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,805	657	657	1,622
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,148)	1,102	965	639
FUND BALANCE (GAAP), end of year	657	1,759	1,622	2,261
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 657	1,759	1,622	2,261

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	43,865	45,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	152	165	52	52
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	44,017	45,165	50,052	50,052
Other Financing Sources				
Transfer In from other funds	-	-	-	18,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	18,000
Fund Balance Used for Operations	40,779	-	-	5,939
TOTAL FINANCIAL SOURCES	\$ 84,796	45,165	50,052	73,991
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 82,358	28,278	30,422	71,136
Materials & Supplies	2,390	2,175	2,680	2,755
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	48	100	100	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	84,796	30,553	33,202	73,991
Other Financing Uses				
Transfer Out to other funds	-	-	4,172	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	4,172	-
TOTAL FINANCIAL USES	\$ 84,796	30,553	37,374	73,991
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 44,429	3,650	3,650	16,328
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(40,779)	14,612	12,678	(5,939)
FUND BALANCE (GAAP), end of year	3,650	18,262	16,328	10,389
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,650	18,262	16,328	10,389

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,578	12,800	11,659	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,578	12,800	11,659	20,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	4,081	7,200	8,341	-
TOTAL FINANCIAL SOURCES	\$ 11,659	20,000	20,000	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	11,659	20,000	20,000	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,659	20,000	20,000	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,659	20,000	20,000	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,422	8,341	8,341	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,081)	(7,200)	(8,341)	-
FUND BALANCE (GAAP), end of year	8,341	1,141	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 8,341	1,141	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	24,468	30,000	19,000	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	32	25	15	-
Total Revenues	24,500	30,025	19,015	-
Other Financing Sources				
Transfer In from other funds	-	-	4,172	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	4,172	-
Fund Balance Used for Operations	-	18,542	26,616	-
TOTAL FINANCIAL SOURCES	\$ 24,500	48,567	49,803	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 11,564	47,002	48,210	-
Materials & Supplies	932	1,560	1,588	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	5	5	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	12,496	48,567	49,803	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 12,496	48,567	49,803	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,612	26,616	26,616	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,004	(18,542)	(26,616)	-
FUND BALANCE (GAAP), end of year	26,616	8,074	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,616	8,074	-	-

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	29	29	32	32
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	29	29	32	32
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	-	3,046	-	3,043
TOTAL FINANCIAL SOURCES	\$ 29	3,075	32	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	\$ 5,285	5,314	5,314	5,346
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	29	(3,046)	32	(3,043)
FUND BALANCE (GAAP), end of year	5,314	2,268	5,346	2,303
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,314	2,268	5,346	2,303

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	9,503	12,000	12,000	30,000
Fines and Forfeitures	-	-	-	-
Interest	43	40	37	27
Hospital Lease	-	-	-	-
Other	5	10	25	40
Total Revenues	9,551	12,050	12,062	30,067
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	-	-	-	3,157
TOTAL FINANCIAL SOURCES	\$ 9,551	12,050	12,062	33,224
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	3,214
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	3,224
Other Financing Uses				
Transfer Out to other funds	-	12,000	12,000	30,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	12,000	12,000	30,000
TOTAL FINANCIAL USES	\$ -	12,000	12,000	33,224
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,803	12,354	12,354	12,416
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	9,551	50	62	(3,157)
FUND BALANCE (GAAP), end of year	12,354	12,404	12,416	9,259
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 12,354	12,404	12,416	9,259

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	87,186	74,555	78,280	76,000
Fines and Forfeitures	-	-	-	-
Interest	2,959	2,380	2,210	2,210
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	90,145	76,935	80,490	78,210
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	-	329,215	-	319,308
TOTAL FINANCIAL SOURCES	\$ 90,145	406,150	80,490	397,518
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	13,058	14,500	6,100	14,500
Dues Travel & Training	333	6,750	5,040	9,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	74,374	132,000	60,682	122,718
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	246,330	3,682	250,000
Fixed Asset Additions	1,695	6,570	2,117	800
Total Expenditures	89,460	406,150	77,621	397,518
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 89,460	406,150	77,621	397,518
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 540,114	540,799	540,799	543,668
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	685	(329,215)	2,869	(319,308)
FUND BALANCE (GAAP), end of year	540,799	211,584	543,668	224,360
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 540,799	211,584	543,668	224,360

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,736	6,221	6,221	-
Charges for Services	78,205	89,250	83,000	84,770
Fines and Forfeitures	-	-	-	-
Interest	360	325	525	425
Hospital Lease	-	-	-	-
Other	480	500	500	500
Total Revenues	85,781	96,296	90,246	85,695
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 85,781	96,296	90,246	85,695
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	500	150	150	600
Dues Travel & Training	88	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	31,075	58,500	50,000	83,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	31,663	58,800	50,300	83,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 31,663	58,800	50,300	83,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 39,878	93,996	93,996	133,942
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	54,118	37,496	39,946	1,845
FUND BALANCE (GAAP), end of year	93,996	131,492	133,942	135,787
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 93,996	131,492	133,942	135,787

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,525	-	-	93,509
Charges for Services	62,919	82,000	82,000	126,000
Fines and Forfeitures	-	-	-	-
Interest	1,723	1,125	1,825	1,125
Hospital Lease	-	-	-	-
Other	70,000	70,000	42,249	-
Total Revenues	149,167	153,125	126,074	220,634
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	-	44,565	17,811	100,108
TOTAL FINANCIAL SOURCES	\$ 149,167	197,690	143,885	320,742
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 36,903	49,828	46,151	51,504
Materials & Supplies	4,261	10,150	10,300	11,500
Dues Travel & Training	22,916	21,140	19,940	37,140
Utilities	-	-	-	-
Vehicle Expense	221	700	600	700
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	44,182	81,622	50,794	135,250
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	7,894	34,250	16,100	84,648
Fixed Asset Additions	-	-	-	-
Total Expenditures	116,377	197,690	143,885	320,742
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 116,377	197,690	143,885	320,742
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 272,549	303,592	303,592	285,781
Less encumbrances, beginning of year	(1,747)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	32,790	(44,565)	(17,811)	(100,108)
FUND BALANCE (GAAP), end of year	303,592	259,027	285,781	185,673
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 303,592	259,027	285,781	185,673

Governmental Funds

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

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,380	15,000	15,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	705	560	760	560
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>13,085</u>	<u>15,560</u>	<u>15,760</u>	<u>15,560</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	-	2,465	-	15,215
TOTAL FINANCIAL SOURCES	\$ 13,085	18,025	15,760	30,775
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	97	775	575	1,525
Dues Travel & Training	607	7,000	3,000	9,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	5,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,004	1,750	1,750	1,750
Fixed Asset Additions	-	3,500	3,500	13,500
Total Expenditures	<u>1,708</u>	<u>18,025</u>	<u>13,825</u>	<u>30,775</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 1,708	18,025	13,825	30,775
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 123,868	135,245	135,245	137,180
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>11,377</u>	<u>(2,465)</u>	<u>1,935</u>	<u>(15,215)</u>
FUND BALANCE (GAAP), end of year	135,245	132,780	137,180	121,965
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 135,245	132,780	137,180	121,965

Governmental Funds

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

	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Estimated</u>	2016 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	21,000	29,500	29,500
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>21,000</u>	<u>29,500</u>	<u>29,500</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	\$ -	21,000	29,500	29,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	29,500
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	21,000	29,500	29,500
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>21,000</u>	<u>29,500</u>	<u>59,000</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ -	21,000	29,500	59,000

Governmental Funds

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

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	303,673	153,287	240,546	116,486
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,314	9,194	9,387	7,818
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,650	1,498	1,594	1,585
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>315,637</u>	<u>163,979</u>	<u>251,527</u>	<u>125,889</u>
Other Financing Sources				
Transfer In from other funds	100,000	971,813	971,813	968,219
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>100,000</u>	<u>971,813</u>	<u>971,813</u>	<u>968,219</u>
Fund Balance Used for Operations	-	14,533	-	51,711
TOTAL FINANCIAL SOURCES	\$ 415,637	1,150,325	1,223,340	1,145,819
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	270,963	1,143,216	1,141,776	1,139,279
Emergency	-	-	-	-
Other	6,822	7,109	7,108	6,540
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>277,785</u>	<u>1,150,325</u>	<u>1,148,884</u>	<u>1,145,819</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	\$ 277,785	1,150,325	1,148,884	1,145,819
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 744,417	882,269	882,269	956,725
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>137,852</u>	<u>(14,533)</u>	<u>74,456</u>	<u>(51,711)</u>
FUND BALANCE (GAAP), end of year	882,269	867,736	956,725	905,014
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(882,269)	(867,736)	(956,725)	(905,014)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 223,000	223,000	223,000	223,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>223,000</u>	<u>223,000</u>	<u>223,000</u>	<u>223,000</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(223,000)</u>	<u>(223,000)</u>	<u>(223,000)</u>	<u>(223,000)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,314	9,194	9,387	7,818
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	350	280	295	300
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>10,664</u>	<u>9,474</u>	<u>9,682</u>	<u>8,118</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	\$ 110,664	109,474	109,682	108,118
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	104,698	102,015	102,015	103,721
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>104,698</u>	<u>102,015</u>	<u>102,015</u>	<u>103,721</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	\$ 104,698	102,015	102,015	103,721
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 121,750	127,716	127,716	135,383
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>5,966</u>	<u>7,459</u>	<u>7,667</u>	<u>4,397</u>
FUND BALANCE (GAAP), end of year	<u>127,716</u>	<u>135,175</u>	<u>135,383</u>	<u>139,780</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(127,716)</u>	<u>(135,175)</u>	<u>(135,383)</u>	<u>(139,780)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Financial Summary-Series 2015 Spc Ob Bonds-ECC

Fund 306 (Nonmajor Fund)

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 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	-	871,813	871,813	868,219
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>871,813</u>	<u>871,813</u>	<u>868,219</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	871,813	871,813	868,219
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	871,238	871,238	867,919
Emergency	-	-	-	-
Other	-	575	575	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>871,813</u>	<u>871,813</u>	<u>868,219</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	\$ -	871,813	871,813	868,219
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	22,636	22,410	22,410	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	40	23	32	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,676	22,433	22,442	-
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	414	735	-	22,223
TOTAL FINANCIAL SOURCES	\$ 23,090	23,168	22,442	22,223
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,340	22,418	21,473	21,473
Emergency	-	-	-	-
Other	750	750	750	750
Fixed Asset Additions	-	-	-	-
Total Expenditures	23,090	23,168	22,223	22,223
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 23,090	23,168	22,223	22,223
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 23,889	23,475	23,475	23,694
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(414)	(735)	219	(22,223)
FUND BALANCE (GAAP), end of year	23,475	22,740	23,694	1,471
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(23,475)	(22,740)	(23,694)	(1,471)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	85,992	58,244	106,850	53,270
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	963	890	925	930
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	86,955	59,134	107,775	54,200
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	11,786	-	16,459
TOTAL FINANCIAL SOURCES	\$ 86,955	70,920	107,775	70,659
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,929	66,846	67,846	66,844
Emergency	-	-	-	-
Other	4,328	4,074	4,074	3,815
Fixed Asset Additions	-	-	-	-
Total Expenditures	71,257	70,920	71,920	70,659
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 71,257	70,920	71,920	70,659
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 217,580	233,278	233,278	269,133
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	15,698	(11,786)	35,855	(16,459)
FUND BALANCE (GAAP), end of year	233,278	221,492	269,133	252,674
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	(233,278)	(221,492)	(269,133)	(252,674)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	19,159	9,422	24,914	8,824
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	258	275	287	305
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,417	9,697	25,201	9,129
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	1,213	-	1,741
TOTAL FINANCIAL SOURCES	\$ 19,417	10,910	25,201	10,870
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,950	10,910	10,910	10,870
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,950	10,910	10,910	10,870
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,950	10,910	10,910	10,870
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 54,089	62,556	62,556	76,847
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,467	(1,213)	14,291	(1,741)
FUND BALANCE (GAAP), end of year	62,556	61,343	76,847	75,106
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(62,556)	(61,343)	(76,847)	(75,106)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	61,418	9,328	8,335	5,942
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	61,418	9,328	8,335	5,942
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	-	1,241	2,233	4,685
TOTAL FINANCIAL SOURCES	\$ 61,418	10,569	10,568	10,627
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,761	8,859	8,859	8,952
Emergency	-	-	-	-
Other	1,744	1,710	1,709	1,675
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,505	10,569	10,568	10,627
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,505	10,569	10,568	10,627
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,503	59,416	59,416	57,183
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,913	(1,241)	(2,233)	(4,685)
FUND BALANCE (GAAP), end of year	59,416	58,175	57,183	52,498
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(59,416)	(58,175)	(57,183)	(52,498)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	53,306	48,137	73,351	46,311
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	34	25	40	35
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	53,340	48,162	73,391	46,346
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	7,738	-	8,204
TOTAL FINANCIAL SOURCES	\$ 53,340	55,900	73,391	54,550
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	52,175	55,900	55,900	54,550
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	52,175	55,900	55,900	54,550
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 52,175	55,900	55,900	54,550
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 84,779	85,944	85,944	103,435
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,165	(7,738)	17,491	(8,204)
FUND BALANCE (GAAP), end of year	85,944	78,206	103,435	95,231
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(85,944)	(78,206)	(103,435)	(95,231)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	61,162	5,746	4,686	2,139
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5	5	15	15
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	61,167	5,751	4,701	2,154
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	-	-	-	2,796
TOTAL FINANCIAL SOURCES	\$ 61,167	5,751	4,701	4,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,110	5,030	3,535	4,950
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,110	5,030	3,535	4,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,110	5,030	3,535	4,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 10,827	66,884	66,884	68,050
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	56,057	721	1,166	(2,796)
FUND BALANCE (GAAP), end of year	66,884	67,605	68,050	65,254
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(66,884)	(67,605)	(68,050)	(65,254)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,253,169	6,149,603	5,871,655	5,995,774
Fines and Forfeitures	-	-	-	-
Interest	361	29,215	30,042	31,045
Hospital Lease	-	-	-	-
Other	32,544	22,031	29,871	22,031
Total Revenues	4,313,924	6,200,849	5,931,568	6,048,850
Other Financing Sources				
Transfer In from other funds	118,108	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,750	-	-	-
Total Other Financing Sources	119,858	-	-	-
Fund Balance Used for Operations	608,291	632,718	463,829	338,058
TOTAL FINANCIAL SOURCES	\$ 5,042,073	6,833,567	6,395,397	6,386,908
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 578,489	689,510	671,768	782,380
Materials & Supplies	53,460	76,827	73,744	92,431
Dues Travel & Training	653	1,660	840	3,290
Utilities	395,672	427,873	387,160	426,631
Vehicle Expense	14,756	16,357	12,842	20,579
Equip & Bldg Maintenance	119,189	380,545	229,881	217,607
Contractual Services	3,662,012	4,564,328	4,436,534	4,722,465
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	12,100
Other	(1,881)	627,046	578,232	61,500
Fixed Asset Additions	104,511	37,321	4,396	47,925
Total Expenditures	4,926,861	6,833,567	6,395,397	6,386,908
Other Financing Uses				
Transfer Out to other funds	115,212	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	115,212	-	-	-
TOTAL FINANCIAL USES	\$ 5,042,073	6,833,567	6,395,397	6,386,908
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,932	4,078,267	4,078,267	3,599,369
Less encumbrances, beginning of year	(9,944)	(15,069)	(15,069)	-
Add encumbrances, end of year	15,069	-	-	-
Proprietary adjustment to full accrual	(51,190)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(608,291)	(632,718)	(463,829)	(338,058)
FUND BALANCE (GAAP), end of year	4,078,267	3,430,480	3,599,369	3,261,311
APPROPRIATION, end of year	(547,652)	-	-	-
NET FUND BALANCE, end of year	\$ 3,530,615	3,430,480	3,599,369	3,261,311

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2015 Estimated</u>	<u>2016 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	2,466,291	4,348,087	4,092,188	3,967,785
Fines and Forfeitures	-	-	-	-
Interest	9,375	10,000	7,365	10,000
Hospital Lease	-	-	-	-
Other	22,234	15,000	22,000	15,000
Total Revenues	<u>2,497,900</u>	<u>4,373,087</u>	<u>4,121,553</u>	<u>3,992,785</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	922,716	-	-	-
TOTAL FINANCIAL SOURCES	\$ 3,420,616	4,373,087	4,121,553	3,992,785
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,419,226	3,914,609	3,564,940	3,807,812
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,390	52,500	27,105	52,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>3,420,616</u>	<u>3,967,109</u>	<u>3,592,045</u>	<u>3,860,312</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,420,616	3,967,109	3,592,045	3,860,312
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,491,297	568,581	568,581	1,098,089
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(922,716)	405,978	529,508	132,473
FUND BALANCE (GAAP), end of year	<u>568,581</u>	<u>974,559</u>	<u>1,098,089</u>	<u>1,230,562</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(547,652)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 20,929	974,559	1,098,089	1,230,562

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	266,979	305,029	283,075	301,455
Fines and Forfeitures	-	-	-	-
Interest	542	600	680	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	267,521	305,629	283,755	301,955
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	-	-	-	3,608
TOTAL FINANCIAL SOURCES	\$ 267,521	305,629	283,755	305,563
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	231,886	237,900	274,075	305,563
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	231,886	237,900	274,075	305,563
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 231,886	237,900	274,075	305,563
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,353	96,988	96,988	106,668
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	35,635	67,729	9,680	(3,608)
FUND BALANCE (GAAP), end of year	96,988	164,717	106,668	103,060
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 96,988	164,717	106,668	103,060

Internal Service Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,976	4,805	5,660	4,600
Hospital Lease	-	-	-	-
Other	-	-	115	-
Total Revenues	3,976	4,805	5,775	4,600
Other Financing Sources				
Transfer In from other funds	115,212	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	115,212	-	-	-
Fund Balance Used for Operations	-	316,195	500,825	516,400
TOTAL FINANCIAL SOURCES	\$ 119,188	321,000	506,600	521,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(48,338)	321,000	506,600	521,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(48,338)	321,000	506,600	521,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ (48,338)	321,000	506,600	521,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 868,152	1,035,678	1,035,678	534,853
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	167,526	(316,195)	(500,825)	(516,400)
FUND BALANCE (GAAP), end of year	1,035,678	719,483	534,853	18,453
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,035,678	719,483	534,853	18,453

Internal Service Funds

Fund Statement–Self Insured Worker’s Compensation Loss

Control Fund 603

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,112	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,112	-	-	-
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	114,100	-	-	-
TOTAL FINANCIAL SOURCES	\$ 115,212	-	-	-
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	115,212	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	115,212	-	-	-
TOTAL FINANCIAL USES	\$ 115,212	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 114,100	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(114,100)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	805,355	807,683	807,588	1,022,312
Fines and Forfeitures	-	-	-	-
Interest	4,039	4,400	4,130	4,230
Hospital Lease	-	-	-	-
Other	3,279	-	725	-
Total Revenues	812,673	812,083	812,443	1,026,542
Other Financing Sources				
Transfer In from other funds	2,896	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,750	-	-	-
Total Other Financing Sources	4,646	-	-	-
Fund Balance Used for Operations	107,121	293,897	198,704	180,385
TOTAL FINANCIAL SOURCES	\$ 924,440	1,105,980	1,011,147	1,206,927
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 578,489	689,510	671,768	782,380
Materials & Supplies	53,460	76,827	73,744	91,831
Dues Travel & Training	653	1,660	840	3,290
Utilities	13,375	12,938	11,740	21,106
Vehicle Expense	14,756	16,357	12,842	20,579
Equip & Bldg Maintenance	119,189	171,002	142,081	130,626
Contractual Services	43,278	80,819	84,709	88,090
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	12,100
Other	(3,271)	32,446	9,027	9,000
Fixed Asset Additions	104,511	12,321	4,396	47,925
Total Expenditures	924,440	1,105,980	1,011,147	1,206,927
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 924,440	1,105,980	1,011,147	1,206,927
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 757,091	600,705	600,705	390,132
Less encumbrances, beginning of year	(9,944)	(11,869)	(11,869)	-
Add encumbrances, end of year	11,869	-	-	-
Proprietary adjustment to full accrual	(51,190)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(107,121)	(293,897)	(198,704)	(180,385)
FUND BALANCE (GAAP), end of year	600,705	294,939	390,132	209,747
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 600,705	294,939	390,132	209,747

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	248,474	248,697	248,697	248,697
Fines and Forfeitures	-	-	-	-
Interest	6,102	6,245	8,450	8,590
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	254,576	254,942	257,147	257,287
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	-	494,158	366,163	-
TOTAL FINANCIAL SOURCES	\$ 254,576	749,100	623,310	257,287
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	197,000	75,000	80,000
Contractual Services	15,960	10,000	6,210	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	542,100	542,100	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	15,960	749,100	623,310	80,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,960	749,100	623,310	80,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,005,963	1,247,779	1,247,779	878,416
Less encumbrances, beginning of year	-	(3,200)	(3,200)	-
Add encumbrances, end of year	3,200	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	238,616	(494,158)	(366,163)	177,287
FUND BALANCE (GAAP), end of year	1,247,779	750,421	878,416	1,055,703
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,247,779	750,421	878,416	1,055,703

Internal Service Funds

Fund Statement-Utilities Fund 621

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	416,070	390,107	390,107	405,525
Fines and Forfeitures	-	-	-	-
Interest	1,157	1,200	1,525	1,080
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	417,227	391,307	391,632	406,605
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	-	23,628	-	-
TOTAL FINANCIAL SOURCES	\$ 417,227	414,935	391,632	406,605
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	382,297	414,935	375,420	405,525
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	382,297	414,935	375,420	405,525
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 382,297	414,935	375,420	405,525
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 141,856	176,786	176,786	192,998
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	34,930	(23,628)	16,212	1,080
FUND BALANCE (GAAP), end of year	176,786	153,158	192,998	194,078
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 176,786	153,158	192,998	194,078

Internal Service Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	361	365	432	425
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	7,392	7,396	7,463	7,456
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	-	5,147	5,337	125
TOTAL FINANCIAL SOURCES	\$ 7,392	12,543	12,800	7,581
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	600
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	12,543	12,800	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	12,543	12,800	7,581
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	12,543	12,800	7,581
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 61,932	69,324	69,324	63,987
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,392	(5,147)	(5,337)	(125)
FUND BALANCE (GAAP), end of year	69,324	64,177	63,987	63,862
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 69,324	64,177	63,987	63,862

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	164	170	190	190
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	164	170	190	190
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 164	170	190	190
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	\$ 29,702	29,866	29,866	30,056
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	164	170	190	190
FUND BALANCE (GAAP), end of year	29,866	30,036	30,056	30,246
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 29,866	30,036	30,056	30,246

Internal Service Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 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	1,383	1,430	1,610	1,430
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	51,383	51,430	51,610	51,430
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 51,383	51,430	51,610	51,430
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	-	25,000	-	-
Total Expenditures	-	25,000	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	25,000	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 201,177	252,560	252,560	304,170
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	51,383	26,430	51,610	51,430
FUND BALANCE (GAAP), end of year	252,560	278,990	304,170	355,600
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 252,560	278,990	304,170	355,600

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	618	640	670	698
Hospital Lease	-	-	-	-
Other	-	-	200	100
Total Revenues	618	640	870	798
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	2,602	3,426	3,195	3,507
TOTAL FINANCIAL SOURCES	\$ 3,220	4,066	4,065	4,305
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,133	3,945	3,945	4,145
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	87	121	120	160
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,220	4,066	4,065	4,305
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,220	4,066	4,065	4,305
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 111,728	109,126	109,126	105,931
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,602)	(3,426)	(3,195)	(3,507)
FUND BALANCE (GAAP), end of year	109,126	105,700	105,931	102,424
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(37,471)	(37,471)	(37,471)	(37,471)
NET FUND BALANCE, end of year	\$ 71,655	68,229	68,460	64,953

Trust Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	179	180	177	185
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	179	180	177	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	\$ 179	180	177	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	87	121	120	160
Fixed Asset Additions	-	-	-	-
Total Expenditures	87	121	120	160
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 87	121	120	160
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,431	32,523	32,523	32,580
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	92	59	57	25
FUND BALANCE (GAAP), end of year	32,523	32,582	32,580	32,605
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 123	182	180	205

Trust Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	39	40	43	43
Hospital Lease	-	-	-	-
Other	-	-	200	100
Total Revenues	39	40	243	143
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	681	905	702	802
TOTAL FINANCIAL SOURCES	\$ 720	945	945	945
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	720	945	945	945
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	720	945	945	945
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 720	945	945	945
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,301	6,620	6,620	5,918
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(681)	(905)	(702)	(802)
FUND BALANCE (GAAP), end of year	6,620	5,715	5,918	5,116
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(5,071)	(5,071)	(5,071)	(5,071)
NET FUND BALANCE, end of year	\$ 1,549	644	847	45

Trust Funds

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

	2014 Actual	2015 Budget	2015 Estimated	2016 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	400	420	450	470
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	400	420	450	470
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	2,013	2,580	2,550	2,730
TOTAL FINANCIAL SOURCES	\$ 2,413	3,000	3,000	3,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,413	3,000	3,000	3,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,413	3,000	3,000	3,200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,413	3,000	3,000	3,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 71,996	69,983	69,983	67,433
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,013)	(2,580)	(2,550)	(2,730)
FUND BALANCE (GAAP), end of year	69,983	67,403	67,433	64,703
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 69,983	67,403	67,433	64,703



Capital Project Budgets—

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

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

Capital Projects

Capital Improvement Planning Process

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

During FY 2012, the City of Columbia eliminated the position of Director of 911 and Emergency Management due to budgetary constraints. This 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. The panel evaluated needs and possible revenue sources and provided a recommendation to the County Commission regarding the ballot issue to present to the voters in April 2013 with the goal of securing a permanent and dedicated funding source for 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	Approved Project Budget	Appropriation Status	Project Status 11/15/2015
Emergency Communications Center (ECC)	Design, construct, and equip a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services. Includes contracted project management services.	Facility: \$ 13,304,000	Approved 2014	Bonds issued January 2015; facility construction contract awarded February 2015; Radio & Technology contracts to be awarded 2015-2016. Expected occupancy: mid-year 2016.
		Radio/Technology: 8,650,000	Approved 2014	
Total		\$ <u>21,954,000</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 mid 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 sales tax became effective October 1, 2013.

Project Funding Source(s)		
Bond Proceeds (Facility Design, Construction and Project Management)	Transfers from 911/EM Sales Tax Fund (Radio and Technology) *	Total Funding Sources
\$ 13,320,000	10,000,000	23,320,000
\$ 13,320,000	10,000,000	23,320,000

Estimated Annual Operating Impact			
Estimated Cost	Description	Funding Source	Year of Fiscal Impact
\$ 9,000,000	Annual operating budget including personnel; equipment maintenance and support; licensing; utilities and other facility-related costs; debt service on bonds; equipment and technology replacement	Permanent 3/8-cent sales tax dedicated to 911 & Emergency Management services	2015-2016; fully built-out budgets by 2017-2018
\$ 9,000,000			

* Amount transferred was determined prior to final approval of Radio/Technology budget. Unused amounts will be returned to the 911/EM Sales Tax Fund and used for future radio and technology needs.

Capital Projects

Summary of Capital Project Funds

Capital Project Fund Name	Purpose	Status as of the Budget Year	Projected Fund Balance at December 31st
General Capital Fund	This fund accounts for non-curring resources that have been set-aside by the County Commission for future capital project needs for County statutory operations.	No appropriations have been approved by the Commission for the upcoming budget year.	\$ 400,000
One-Fifth Cent Sales Tax Capital Project Fund	This fund accounted for the three-year sales tax authorized by voters for the Courthouse Expansion project.	The fund is expected to be closed-out in 2015 with residual assets transferred to the General Capital Fund.	\$ -
IV-D/ Law Office Remodel Capital Project Fund	This fund accounted for the insurance proceeds resulting from a 2013 fire loss and the resulting restoration expenditures. Insurance proceeds are typically accounted for within the General fund but due to the magnitude of this loss, a capital project fund was used.	The fund is expected to be closed-out in 2015 with residual assets transferred to the General Fund.	\$ -
Emergency Communciations Center Capital Project Fund	This fund accounts for the design, construction and technology costs associated with the new Emergency Communications Center which will house 911 and Emergency Mangement Operations.	Construction is expected to conclude in 2016. Any residual assets in the fund will be transferred to the 911/Emergency Mangement Sales Tax Fund (a special revenue fund).	N/A

2016 Budget Supplemental Requests

<u>Fund Type</u>	<u>Fund</u>	<u>Fund Name</u>	<u>Request</u>	<u>Proposed</u>
General	100	General	470,219	380,839
Special Revenue	201	Assessment Fund	32,000	32,000
	202	E-911 Emergency Telephone	-	-
	203	Domestic Violence	-	-
	204	Road & Bridge	1,102,949	1,038,794
	208	R&B Road Sales Tax	-	-
	210	Local Law Enforcement Grant	-	-
	211	Collector Tax Maintenance	-	-
	212	Fairground Maintenance	-	-
	213	Community Health/Medical	-	-
	215	BOCO Fairgrounds Regional Rec District	-	-
	216	Community Children's Services	-	-
	230	Election Services	-	-
	231	Federal HAVA Election	-	-
	232	Election Equipment Replacement	-	-
	250	Sheriff Forfeiture	-	-
	251	Sheriff Training	-	-
	252	Public Safety Citizen Contribution	-	-
	253	Local Law Enforcement Grant	-	-
	254	Sheriff Civil Charges	-	-
	255	Sheriff Revolving	4,200	4,200
	256	Inmate Security	-	-
	257	Sheriff K9 Operations	-	-
	260	PA Training	-	-
	261	PA Tax Collection	-	-
	262	PA Contingency	-	-
	263	PA Bad Check	-	-
	264	PA Forfeiture	-	-
	265	PA Admin Handling Cost	-	-
	270	911/Emergency Management Sales Tax	836,636	794,636
	280	Record Preservation	2,750	2,750
	282	Family Services & Justice	-	-
	283	Circuit Drug Court	-	-
	285	Administration of Justice	-	-
	286	Circuit Clerk Garnishment Fee	-	-
	290	Law Enforcement Services	804,137	709,824
		Total	2,782,672	2,582,204
Debt Service	303	Gov Bldg 93 Series Dbt Svc Rsv	-	-
	305	2010 Series Special Obligation Bonds	-	-
	306	2015 Serires Special Obligation Bonds ECC	-	-
	386	2006A Series GO Bonds - Road NID	-	-
	387	2008 Series GO Bonds - Sewer NID	-	-
	388	2010A Series GO Bonds - Sewer NID	-	-
	389	2010 GO Bonds - Sewer NID DNR	-	-
	390	2010A Series GO Bonds - Sewer NID	-	-
	392	2010 GO Bonds - Sewer NID Non-DNR	-	-
		Total	-	-
		Total - All Governmental Funds Combined	3,252,891	2,963,043

2016 Budget Supplemental Requests (con't)

Internal Service	600	Self Insured Health Plan	-	-
	601	Self Insured Dental Plan	-	-
	602	Self Insured Workers' Comp	-	-
	610	Facilities & Grounds	237,570	143,372
	620	Bldg/Grnd Capital R & R	80,000	80,000
	621	Building Utilities	-	-
	622	Capital R & R - Family Health Center	-	-
	623	Capital R & R - BC Health Dept	-	-
	624	Capital R & R - Public Works	-	-
		Total	317,570	223,372
		Grand Total	<u>3,570,461</u>	<u>3,186,415</u>

1115 HUMAN RESOURCES & RISK MGMT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	THE HR SPECIALIST NEWSLETTER 22500 SUBSCRIPTIONS/PUBLICATIONS	1	97	0	97		97
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		0	97	97	97
101	REPLACEMENT CHAIR 23855 FURNITURE/FIXTURE <\$1000	1	400	400	0		400
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		400	0	400	400
102	FMLA AND COMPLIANCE TRAINING 37210 TRAINING/SCHOOLS	2	200	400	0		400
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		400	0	400	400
103	MILEAGE TO COMPLIANCE TRAINING 37220 TRAVEL (AIRFARE, MILEAGE, ETC)	2	92	184	0		184
	REQUEST NUMBER 103 TOTAL	**PROPOSED**		184	0	184	184
104	ACA REPORTING MAILING 71100 OUTSIDE SERVICES	1	375	0	375		375
	REQUEST NUMBER 104 TOTAL	**PROPOSED**		0	375	375	375
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				984	472	1,456	1,456

1118 PURCHASING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	ELECTRONIC PROCUREMENT SUBSCRIPTION SERVICE 71100 OUTSIDE SERVICES	1	12,000	0	12,000		12,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	12,000	12,000	12,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	12,000	12,000	12,000

1132 ELECTION & REGISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	BALLOT ON DEMAND PRINTER BACKUP 91000 OFFICE EQUIPMENT	1	6,100	6,100	0		6,100
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	6,100	0	6,100	6,100
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			6,100	0	6,100	6,100

1160 RECORDER

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	REPLACE TELEPHONE HANDSETS 23850 MINOR EQUIP & TOOLS (<\$1000)	5	300	1,500	0		1,500
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	1,500	0	1,500	1,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,500	0	1,500	1,500

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	ALL-SERVER RACK SWITCHES (10G UPLINK-EACH SVR RACK) 91301 COMPUTER HARDWARE	5	4,800	24,000	0		24,000
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		24,000	0	24,000	24,000
102	ALL-CAT6E CABLES AND FIBER CABLES TO LINK SVR RACK 91301 COMPUTER HARDWARE	1	2,500	2,500	0		2,500
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		2,500	0	2,500	2,500
103	ALL-ADDITIONAL UPS CAPACITY FOR SERVER ROOM 91301 COMPUTER HARDWARE	1	15,000	15,000	0		15,000
	REQUEST NUMBER 103 TOTAL	**PROPOSED**		15,000	0	15,000	15,000
104	SD-UPS (BACKUP POWER) FOR NETWORK SWITCHES 91301 COMPUTER HARDWARE	1	2,000	2,000	0		2,000
	REQUEST NUMBER 104 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
105	ALL-NETWORK ROUTER FOR 2ND INTERNET CONNECTION 23850 MINOR EQUIP & TOOLS (<\$1000)	1	300	300	0		300
	REQUEST NUMBER 105 TOTAL	**PROPOSED**		300	0	300	300
106	LPR SITES-REMOTE POWER STRIP (REBOOT/RESET/REMOTELY) 23850 MINOR EQUIP & TOOLS (<\$1000)	2	200	400	0		400
	REQUEST NUMBER 106 TOTAL	**PROPOSED**		400	0	400	400
107	ALL-BATTERY REPLACEMENT (MAIN SERVER ROOM UPS) 91301 COMPUTER HARDWARE	1	5,750	5,750	0		5,750

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 107 TOTAL	**PROPOSED**		5,750	0	5,750	5,750
108	SD-SPARE NETWORK SWITCH-CASE OF FAIL-PHONE/CAMERA 91301 COMPUTER HARDWARE	1	4,500	4,500	0		4,500
	REQUEST NUMBER 108 TOTAL	**PROPOSED**		4,500	0	4,500	4,500
201	IT-THYCOTIC SOFTWARE (PASSWORD MGT SUPPORT FOR IT) 91302 COMPUTER SOFTWARE	1	5,200	5,200	0		5,200
	REQUEST NUMBER 201 TOTAL	**PROPOSED**		5,200	0	5,200	5,200
202	IT-ADAXES SOFTWARE (USER RIGHTS MGT SW FOR 600) 91302 COMPUTER SOFTWARE	1	5,300	5,300	0		5,300
	REQUEST NUMBER 202 TOTAL	**PROPOSED**		5,300	0	5,300	5,300
301	SD-L3 REDUNDANT SERVER - BACKUP SYS (2901 \$14000) 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 301 TOTAL	**PROPOSED**		0	0	0	0
302	SD-L3 EXTENDED STORAGE (2) (2901 \$6400) 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 302 TOTAL	**PROPOSED**		0	0	0	0
401	PPDEC, BILLS, RECEIPTS (ELECTRONIC FORMS SW) (2010) 92302 REPLC COMPUTER SOFTWARE		0	0	0		0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 401 TOTAL	**PROPOSED**		0	0	0	0
503	AD-CARYN GINTER - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	200	400	0		400
503	AD-HEATHER ACTON - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	200	400	0		400
503	AD-JASON GIBSON - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	200	400	0		400
503	AD-JENNIFER MARKET - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	AD-JUNE PITCHFORD - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	CK-ART AUER - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	GIS-HEATHER SCHAFAER - PC (GIS WORKSTATION) 92301 REPLC COMPUTER HDWR	1	3,600	3,600	0		3,600
503	GIS-JASON WARZINIK - PC (GIS WORKSTATION) 92301 REPLC COMPUTER HDWR	1	3,600	3,600	0		3,600
503	HR-HILARY MATNEY - MONITOR (21.5") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	HR-HILARY MATNEY - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	HR-JENNIFER FELTNER - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	IT-ADAM HARRIS - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0		1,200
503	IT-BETSY LUETKEMEYER - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	IT-BRANDON THOMPSON - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0		1,200
503	IT-DAVID BOWLAND - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0		1,200
503	IT-ELMO HAMBURG - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0		1,200

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	IT-LAKSHMI SANKARAN NAYAR - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0	1,200	1,200
503	IT-MARK TAWFALL - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0	1,200	1,200
503	IT-PHILLIP KOONS - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0	1,200	1,200
503	IT-PROGRAMMER POSITION - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0	1,200	1,200
503	IT-RYAN IRISH - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0	1,200	1,200
503	IT-SCANNING - PC 92301 REPLC COMPUTER HDWR	1	1,200	1,200	0	1,200	1,200
503	IT-SERVER ROOM - PC 92301 REPLC COMPUTER HDWR	1	800	800	0	800	800
503	PA-BEN WHITE - PC 92301 REPLC COMPUTER HDWR	1	1,000	1,000	0	1,000	1,000
503	PA-DEANNA MOSEL - MONITOR (21.5") 92301 REPLC COMPUTER HDWR	1	175	175	0	175	175
503	PA-DOUG PARSONS - PC 92301 REPLC COMPUTER HDWR	1	1,000	1,000	0	1,000	1,000
503	PU-MELINDA BOBBITT - MONITOR (21.5") 92301 REPLC COMPUTER HDWR	1	175	175	0	175	175
503	PW-CHARLY CLENDENNING - PC (2040 \$1,500) 92301 REPLC COMPUTER HDWR	1	0	0	0	0	0
503	RC-LOIS MILLER - PC (2800 \$800) 92301 REPLC COMPUTER HDWR	1	0	0	0	0	0
503	RM-CHRIS CRANE - MONITOR (21.5") 92301 REPLC COMPUTER HDWR	1	175	175	0	175	175
503	RM-PAULA EVANS - MONITOR (21.5") 92301 REPLC COMPUTER HDWR	1	175	175	0	175	175
503	RM-STAN SHAWVER - MONITOR (27") 92301 REPLC COMPUTER HDWR	1	600	600	0	600	600
503	SD-CHAD MARTIN - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	200	200	0	200	200
503	SD-CHAD MARTIN - PC 92301 REPLC COMPUTER HDWR	1	800	800	0	800	800

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
503	SD-DAVID WILSON - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	SD-LEASA QUICK - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	SD-SQUAD ROOM - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
503	SD-WARREN BREWER - PC 92301 REPLC COMPUTER HDWR	1	800	800	0		800
REQUEST NUMBER 503 TOTAL		**PROPOSED**		33,675	0	33,675	33,675
504	HR-HILARY MATNEY - LASER PRINTER (MONO) 92301 REPLC COMPUTER HDWR	1	850	850	0		850
504	PA-BONNIE ADKINS - LASER PRINTER (COLOR) 92301 REPLC COMPUTER HDWR	1	1,000	1,000	0		1,000
504	PA-BRITTNEY WILHITE - LASER PRINTER (MONO) 92301 REPLC COMPUTER HDWR	1	850	850	0		850
504	PA-ELLEN STRAUTMAN - LASER PRINTER (MONO) 92301 REPLC COMPUTER HDWR	1	850	850	0		850
504	RM-CHRIS CRANE - LASER PRINTER (MONO) 92301 REPLC COMPUTER HDWR	1	850	850	0		850
REQUEST NUMBER 504 TOTAL		**PROPOSED**		4,400	0	4,400	4,400
507	AS-STAFF - DOCUMENT SCANNER (2010 \$5600) 92301 REPLC COMPUTER HDWR		0	0	0		0
507	CO-WINDOWS - PRINT SERVERS 92301 REPLC COMPUTER HDWR	4	790	3,160	0		3,160
507	SD-COURTHOUSE - LIVESCAN SYSTEM 92301 REPLC COMPUTER HDWR	1	23,220	23,220	0		23,220
507	SD-VOICE STRESS ANALYZER - LAPTOP/VOICE STRESS 92301 REPLC COMPUTER HDWR	1	5,500	5,500	0		5,500
REQUEST NUMBER 507 TOTAL		**PROPOSED**		31,880	0	31,880	31,880

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
508	SD-DEPUTY - MDT LAPTOP (2901 \$4100) 92301 REPLC COMPUTER HDWR	1	0	0	0		0
	REQUEST NUMBER 508 TOTAL	**PROPOSED**		0	0	0	0
509	ALL-PRINTER REPLACEMENT PLAN 92301 REPLC COMPUTER HDWR		12,000	12,000	0		12,000
	REQUEST NUMBER 509 TOTAL	**PROPOSED**		12,000	0	12,000	12,000
701	D&C-SURVEYOR - RUGGED TOUGHBOOK (2045 \$4,500) 91301 COMPUTER HARDWARE		0	0	0		0
701	PA-ATTORNEYS - LAPTOPS FOR COURT 91301 COMPUTER HARDWARE	5	1,900	9,500	0		9,500
701	RM-BUILDING INSPECTORS - IPAD (4) 91301 COMPUTER HARDWARE		3,000	3,000	0		3,000
701	PW-SUPERINTENDENTS - IPAD (2) (2040 \$1500) 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 701 TOTAL	**PROPOSED**		12,500	0	12,500	12,500
702	HR-ANGELA WEHMEYER - ADOBE INDESIGN 23050 OTHER SUPPLIES	1	250	0	250		250
702	LC-CJ/RON - ADOBE ACROBAT PRO 23050 OTHER SUPPLIES	2	325	0	650		650
702	PA-BEN WHITE - ADOBE PREMIERE PRO 23050 OTHER SUPPLIES	1	250	0	250		250
702	PA-MULTI ATTORNEYS-GOTOMYPC 23050 OTHER SUPPLIES	12	132	0	1,584		1,584
702	RM-ALL USERS - ADOBE ACROBAT PRO (1170 & 2045) 23050 OTHER SUPPLIES		0	0	0		0
702	SD-CHRIS LESTER - GOTOMYPC 23050 OTHER SUPPLIES	1	135	0	135		135

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
702	D&C-SURVEYOR - CARLSON SURVEY SW (2045 \$3400) 91302 COMPUTER SOFTWARE		0	0	0		0
702	LC-LC OFFICE - DOC IMAGING SYS (RVI BUILD/DESIGN) 91302 COMPUTER SOFTWARE	1	0	0	0		0
702	PU-OFFICE - ELECTRONIC PROCUREMENT SUBSCRIPTION 91302 COMPUTER SOFTWARE		12,000	0	12,000		12,000
702	SW-BMP TRACKING SW (2045 \$700-1725 \$700) 91302 COMPUTER SOFTWARE		0	0	0		0
702	SW-ORIGIN STATISTICAL SW (2045 \$800-1725 \$800) 91302 COMPUTER SOFTWARE		0	0	0		0
702	VR-PRIVATE OFFICES - MS OFFICE PRO (1) (2300 \$465) 91302 COMPUTER SOFTWARE		0	0	0		0
REQUEST NUMBER 702 TOTAL		**PROPOSED**		0	14,869	14,869	14,869
703	CM-STAFF - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	1	1,375	1,375	0		1,375
703	HR-HILARY MATNEY - MONITOR (21.5") 91301 COMPUTER HARDWARE	1	175	175	0		175
703	LC-DEBORAH SPRAGUE - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	1	1,375	1,375	0		1,375
703	PA-DEANNA MOSEL - LASER PRINTER (MONO) 91301 COMPUTER HARDWARE	1	0	0	0		0
703	PA-DEANNA MOSEL - MONITOR (21.5") 91301 COMPUTER HARDWARE	1	175	175	0		175
703	PA-SHEILA SUBLET - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	1	1,375	1,375	0		1,375
703	PU-MELINDA BOBBETT - MONITOR (21.5") 91301 COMPUTER HARDWARE	1	175	175	0		175
703	PUB ADMIN OFFICE STAFF DUAL MONITORS - ADAPTORS 91301 COMPUTER HARDWARE		100	100	0		100
703	PUB ADMIN OFFICE STAFF DUAL MONITORS 21.5" 91301 COMPUTER HARDWARE	9	175	1,575	0		1,575
703	RM-BILL FLOREA - MONITOR (27") 91301 COMPUTER HARDWARE	1	600	600	0		600

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
703	RM-BUILDING INSPECTORS - MOBILE PRINTERS 91301 COMPUTER HARDWARE	4	680	2,720	0		2,720
703	RM-CHRIS CRANE - MONITOR (21.5") 91301 COMPUTER HARDWARE	1	175	175	0		175
703	RM-PAULA EVANS - MONITOR (21.5") 91301 COMPUTER HARDWARE	1	175	175	0		175
703	RM-THAD YONKE - MONITOR (27") 91301 COMPUTER HARDWARE	1	600	600	0		600
703	SD-INMATE ACCOUNTS - PC AND MONITORS 91301 COMPUTER HARDWARE	1	1,150	1,150	0		1,150
703	SD-MATT VESSAR - LASER PRINTER (MONO) 91301 COMPUTER HARDWARE	1	850	850	0		850
703	SD-RECORDS CLERKS - DOCUMENT SCANNER 91301 COMPUTER HARDWARE	3	1,375	4,125	0		4,125
703	SD-WARRANT DESKS - MONITOR (21.5") 91301 COMPUTER HARDWARE	2	175	350	0		350
703	SW-STAFF - PROJECTOR (2046 \$400-1725 \$400) 91301 COMPUTER HARDWARE		0	0	0		0
REQUEST NUMBER 703 TOTAL		**PROPOSED**		17,070	0	17,070	17,070
801	PW-SUPERINTENDENT - ANTIVIRUS (2040 \$35) 23050 OTHER SUPPLIES		0	0	0		0
801	PW-SUPERINTENDENT - PC AND MONITORS (2040 \$1800) 91301 COMPUTER HARDWARE		0	0	0		0
801	PW-SUPERINTENDENT - PRINTER (MONO) (2040 \$850) 91301 COMPUTER HARDWARE		0	0	0		0
REQUEST NUMBER 801 TOTAL		**PROPOSED**		0	0	0	0
802	SD-DETECTIVE - ANTIVIRUS 23050 OTHER SUPPLIES	1	35	0	35		0
802	SD-DETECTIVE - GROUPWISE 23050 OTHER SUPPLIES	1	85	0	85		0

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>		
802	SD-DETECTIVE - NETWORK SEAT 23050 OTHER SUPPLIES	1	26	0	26		0		
802	SD=DETECTIVE - MS OFFICE 23050 OTHER SUPPLIES	1	465	0	465		0		
802	SD-DETECTIVE - PC AND MONITORS 91301 COMPUTER HARDWARE	1	1,150	1,150	0		0		
802	SD-DETECTIVE - PRINTER (MONO) 91301 COMPUTER HARDWARE	1	850	850	0		0		
REQUEST NUMBER 802 TOTAL						2,000	611	2,611	0
803	FM-SUPERINTENDENT - ANTIVIRUS (6100 \$35) 23050 OTHER SUPPLIES		0	0	0		0		
803	FM-SUPERINTENDENT - GROUPWISE (6100 \$85) 23050 OTHER SUPPLIES		0	0	0		0		
803	FM-SUPERINTENDENT - MS OFFICE (6100 \$465) 23050 OTHER SUPPLIES		0	0	0		0		
803	FM-SUPERINTENDENT - NETWORK SEAT (6100 \$26) 23050 OTHER SUPPLIES		0	0	0		0		
803	FM-SUPERINTENDENT - PC/MONITORS (6100 \$975) 91301 COMPUTER HARDWARE		0	0	0		0		
803	FM-SUPERINTENDENT - PRINTER (MONO) (6100 \$850) 91301 COMPUTER HARDWARE		0	0	0		0		
REQUEST NUMBER 803 TOTAL						0	0	0	0
804	FM-BUILDING SECURITY - ANTIVIRUS (6100 \$35) 23050 OTHER SUPPLIES		0	0	0		0		
804	FM-BUILDING SECURITY - GROUPWISE - (6100 \$85) 23050 OTHER SUPPLIES		0	0	0		0		
804	FM-BUILDING SECURITY - MS OFFICE (6100 \$465) 23050 OTHER SUPPLIES		0	0	0		0		
804	FM-BUILDING SECURITY - NETWORK SEAT (6100 \$26) 23050 OTHER SUPPLIES		0	0	0		0		

1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
804	FM-BUILDING SECURITY - PC/MONITORS (6100 \$975) 91301 COMPUTER HARDWARE		0	0	0		0
804	FM-BUILDING SECURITY - PRINTER (MONO) (6100 \$850) 91301 COMPUTER HARDWARE		0	0	0		0
	REQUEST NUMBER 804 TOTAL		**PROPOSED**	0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			178,475	15,480	193,955	191,344

1200 PUBLIC ADMINISTRATOR

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	MAINTANCE AGREEMENT TO NEW COPY MACHINE 60050 EQUIP SERVICE CONTRACT	1	450	0	450		450
1	CANON IR ADVANCE 6265 OR LIKE MODEL COPY MACHINE 92000 REPLCMENT OFFICE EQUIP	1	7,387	7,387	0		7,387
REQUEST NUMBER 1 TOTAL		**PROPOSED**		7,387	450	7,837	7,837
2	PART TIME FILE CLERK POSITION 10100 SALARIES & WAGES	1	12,490	0	12,490		12,490
2	PART TIME FILE CLERK POSITION 10200 FICA	1	956	0	956		956
2	PART TIME FILE CLERK POSITION 10400 WORKERS COMP	1	30	0	30		30
2	PART TIME FILE CLERK SCANNER 91301 COMPUTER HARDWARE	1	1,340	1,340	0		1,340
REQUEST NUMBER 2 TOTAL		**PROPOSED**		1,340	13,476	14,816	14,816
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				8,727	13,926	22,653	22,653

1251 SHERIFF

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	DRIVERS LICENSE CARD READERS *GRANT AWARDED* 23850 MINOR EQUIP & TOOLS (<\$1000)	2	700	0	1,400		1,400
10	DRIVERS LICENSE CARD READER SOFTWARE *GRANT AWARD* 70050 SOFTWARE SERVICE CONTRACT	2	300	0	600		600
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	2,000	2,000	2,000
20	NITV CVSA EXAMINER TUITION 37210 TRAINING/SCHOOLS	2	495	990	0		990
REQUEST NUMBER 20 TOTAL		**PROPOSED**		990	0	990	990
30	EMPLOYEE RECOGNITION AWARDS 83100 AWARDS	1	500	0	500		0
REQUEST NUMBER 30 TOTAL				0	500	500	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				990	2,500	3,490	2,990

1255 CORRECTIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	TASERS 92300 REPLCMENT MACH & EQUIP	4	900	0	3,600		3,600
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	3,600	3,600	3,600
20	PORTABLE RADIO 92300 REPLCMENT MACH & EQUIP	5	2,791	0	13,955		13,955
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	13,955	13,955	13,955
30	EMPLOYEE RECOGNITION AWARDS 83100 AWARDS	1	500	0	500		0
	REQUEST NUMBER 30 TOTAL			0	500	500	0
40	SPOT VITAL SIGNS 92300 REPLCMENT MACH & EQUIP	2	2,400	4,800	0		4,800
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		4,800	0	4,800	4,800
50	TURN KEY FAST CASE 22500 SUBSCRIPTIONS/PUBLICATIONS		1,000	0	1,000		1,000
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		0	1,000	1,000	1,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				4,800	19,055	23,855	23,355

1256 SHERIFF/CORR BLDG HK/MAINT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	SAFETY EQUIPMENT 91300 MACHINERY & EQUIPMENT	1	1,358	1,358	0		1,358
	REQUEST NUMBER 5 TOTAL			1,358	0	1,358	1,358
							PROPOSED
30	VISITATION FLOORING 60100 BLDG REPAIRS/MAINTENANCE	1	1,620	1,620	0		1,620
	REQUEST NUMBER 30 TOTAL			1,620	0	1,620	1,620
							PROPOSED
40	CONCRETE PATCH AND PAVEMENT REPAIR 60100 BLDG REPAIRS/MAINTENANCE	1	8,840	8,840	0		8,840
	REQUEST NUMBER 40 TOTAL			8,840	0	8,840	8,840
							PROPOSED
50	SNOW BLOWER 91300 MACHINERY & EQUIPMENT	1	1,531	0	1,531		1,531
	REQUEST NUMBER 50 TOTAL			0	1,531	1,531	1,531
							PROPOSED
60	KUBOTA CANOPY AND WINDSHIELD TRADE IN 91300 MACHINERY & EQUIPMENT	1	550-	0	550-		550-
60	KUBOTA ENCLOSURE 91300 MACHINERY & EQUIPMENT	1	3,831	0	3,831		3,831
	REQUEST NUMBER 60 TOTAL			0	3,281	3,281	3,281
							PROPOSED
70	SURVEILLANCE SYSTEM - CAMERA SERVER LICENSE 70050 SOFTWARE SERVICE CONTRACT	4	507	0	2,028		2,028
70	SURVEILLANCE SYSTEM - PATCH PANELS/WIRING 71100 OUTSIDE SERVICES	1	2,600	0	2,600		2,600

1256 SHERIFF/CORR BLDG HK/MAINT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
70	SURVEILLANCE SYSTEM - CAMERAS 92300 REPLCMENT MACH & EQUIP	10	720	0	7,200		7,200
70	SURVEILLANCE SYSTEM - SERVER 92301 REPLC COMPUTER HDWR	1	8,849	0	8,849		0
REQUEST NUMBER 70 TOTAL				0	20,677	20,677	11,828
80	SHAMPOOER 23850 MINOR EQUIP & TOOLS (<\$1000)	1	470	470	0		470
REQUEST NUMBER 80 TOTAL				**PROPOSED**	470	470	470
90	TURN KEY CORRECTIONS KIOSKS DATA WIRING 71100 OUTSIDE SERVICES	1	4,000	4,000	0		4,000
REQUEST NUMBER 90 TOTAL				**PROPOSED**	4,000	4,000	4,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				16,288	25,489	41,777	32,928

1261 PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	TEMPORARY FILE CLERK II - POOL POSITION-SCANNING 10100 SALARIES & WAGES		24,981	24,981	0		24,981
1	TEMPORARY FILE CLERK II - POOL POSITION-SCANNING 10200 FICA		1,911	1,911	0		1,911
1	TEMPORARY FILE CLERK II - POOL POSITION-SCANNING 10400 WORKERS COMP		50	50	0		50
1	SCANNERS FOR TEMPORARY POOL POSITION 91301 COMPUTER HARDWARE	2	1,200	2,400	0		2,400
1	KARPEL SOFTWARE LICENSES FOR TEMP FILE CLERK POOL 91302 COMPUTER SOFTWARE	2	450	900	0		900
REQUEST NUMBER 1 TOTAL		**PROPOSED**		30,242	0	30,242	30,242
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				30,242	0	30,242	30,242

1430 CIVIC SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REQUEST FOR ADDITIONAL FUNDS FOR HUMANE SOCIETY 86610 HUMANE SOCIETY		4,740	0	4,740		0
	REQUEST NUMBER 1 TOTAL			0	4,740	4,740	0
2	REQUEST FOR ADDITIONAL FUNDS FOR HISTORIAL SOCIETY 86689 BOONE CO HISTORICAL SOCIETY		11,000	0	11,000		0
	REQUEST NUMBER 2 TOTAL			0	11,000	11,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	15,740	15,740	0

1710 PLANNING & ZONING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	20" LED MONITOR-2ND MONITOR FOR ADMIN PAULA EVANS 91301 COMPUTER HARDWARE	1	0	0	0		0
	REQUEST NUMBER 10 TOTAL			0	0	0	0
20	27" LED MONITOR - 2ND MONITOR FOR TWO PLANNERS 91301 COMPUTER HARDWARE	2	0	0	0		0
20	27" LED MONITOR 92301 REPLC COMPUTER HDWR	1	0	0	0		0
	REQUEST NUMBER 20 TOTAL			0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	0	0	0

1720 BUILDING CODES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	PRINTER TO REPLACE TAG #18426 92301 REPLC COMPUTER HDWR	1	0	0	0		0
	REQUEST NUMBER 5 TOTAL			0	0	0	0
10	20" LED COMPUTER MONITOR FOR ADMIN CHRIS CRANE 91301 COMPUTER HARDWARE	1	0	0	0		0
	REQUEST NUMBER 10 TOTAL			0	0	0	0
15	STANDING DESKTOP WORKSTATION FOR ADMIN CHRIS CRANE 23855 FURNITURE/FIXTURE <\$1000	1	450	450	0		0
	REQUEST NUMBER 15 TOTAL			450	0	450	0
20	SELL CURRENT 5707 AT AUTO ACTION 3835 SALE OF CAPITAL FIXED ASSET		2,010	2,010	0		0
20	TITLE FOR REPLACEMENT VEHICLE 5707 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		0
20	VEHICLE REPAIR/MAINTENANCE SHOULD DECREASE W/PURCH 59100 VEHICLE REPAIRS/MAINTENANCE		1,000-	1,000-	0		0
20	GMC CANYON OR SIMILAR TO REPLACE 5707 TAG #15113 92400 REPLCMET AUTO/TRUCKS	1	30,000	30,000	0		0
	REQUEST NUMBER 20 TOTAL			27,005	0	27,005	0
30	SELL CURRENT 5710 AT AUTO AUCTION 3835 SALE OF CAPITAL FIXED ASSET		7,869	7,869	0		0
30	TITLE FOR REPLACEMENT VEHICLE 5710 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		0
30	VEHICLE REPAIR/MAINTENANCE SHOULD DECREASE W/PURCH 59100 VEHICLE REPAIRS/MAINTENANCE		1,000-	1,000-	0		0

1720 BUILDING CODES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
30	WILL NOT NEED TIRES IF MAKE PURCHASE 59105 TIRES	4	181-	724-	0		0
30	GMC CANYON OR SIMILAR TO REPLACE 5710 TAG #16582 92400 REPLCMET AUTO/TRUCKS	1	30,000	30,000	0		0
REQUEST NUMBER 30 TOTAL				20,422	0	20,422	0
40	TABLETS APPROVED REPLACE 2 PART FORMS WITH INK/PAP 23000 OFFICE SUPPLIES		350	0	350		350
40	TABLETS APPROVED NO NEED 2 PART INSPECTION FORMS 23001 PRINTING		350-	350-	0		350-
40	IPHONE 6 PLUS 23850 MINOR EQUIP & TOOLS (<\$1000)	4	500-	2,000-	0		2,000-
40	KEYBOARD TO GO WITH IPAD AIR II 23850 MINOR EQUIP & TOOLS (<\$1000)	1	110	110	0		110
40	MOUNTING BRACKETS OR CASE FOR MOBILE PRINTERS 23850 MINOR EQUIP & TOOLS (<\$1000)	4	125	500	0		500
40	OTTER BOX CASE FOR IPAD AIR II TABLETS 23850 MINOR EQUIP & TOOLS (<\$1000)	4	90	360	0		360
40	STYLUS 23850 MINOR EQUIP & TOOLS (<\$1000)	4	5	20	0		20
40	DATA PACKAGE TO USE TABLETS 48050 CELLULAR/MOBILE DEVICE SERVICE	12	60	0	720		720
40	MAINTENANCE ON MOBILE PRINTERS 60050 EQUIP SERVICE CONTRACT	4	0	0	0		0
40	IP WIRELESS MOBILE PRINTERS FOR TABLETS 91301 COMPUTER HARDWARE	4	0	0	0		0
40	IPAD AIR II TABLETS 91301 COMPUTER HARDWARE	4	0	0	0		0
REQUEST NUMBER 40 TOTAL				1,360-	1,070	290-	290-
				PROPOSED			
60	GPS ON VEHICLES - INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	4	85	340	0		340

1720 BUILDING CODES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
60	GPS ON VEHICLE - REQUIRES MONTHLY SOFTWARE/DATA 70050 SOFTWARE SERVICE CONTRACT	48	19	0	912		912
60	GPS ON VEHICLES - EQUIPMENT 91300 MACHINERY & EQUIPMENT	4	135	540	0		540
REQUEST NUMBER 60 TOTAL		**PROPOSED**		880	912	1,792	1,792
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				47,397	1,982	49,379	1,502

1725 STORMWATER ADMINISTRATION

REPORT RUN TIME: 9:49:18

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	MOBILE PROJECTOR TO WORK WITH IPAD 91301 COMPUTER HARDWARE		400	400	0		400
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		400	0	400	400
10	UNDETERMINED CAM PROJECTS 86850 CONTINGENCY		35,000	0	35,000		35,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	35,000	35,000	35,000
20	BONNE FEMME WATERSHED MONITORING - SUPPLIES 23050 OTHER SUPPLIES		700	700	0		700
20	BONNE FEMME WATERSHED MONITORING - SUPPLIES EOY 23050 OTHER SUPPLIES		225	0	225		225
20	BONNE FEMME WATERSHED MONITORING-SMALL EQUIP/TOOLS 23850 MINOR EQUIP & TOOLS (<\$1000)		300	300	0		300
20	BONNE FEMME WATERSHED MONITORING - EQUIP REPAIR 60200 EQUIP REPAIRS/MAINTENANCE		300	300	0		300
20	BONNE FEMME WATERSHED MONITORING - EQUIP INSURANCE 71004 PROPERTY INSURANCE		10	0	10		10
20	BONNE FEMME WATERSHED MON-ADD HEAVY METALS TESTING 86300 TESTING	12	65	780	0		780
20	BONNE FEMME WATERSHED MONITORING - BASE TESTING 86300 TESTING		2,950	2,950	0		2,950
20	BONNE FEMME WATERSHED MONITORING - EQUIPMENT 91300 MACHINERY & EQUIPMENT		10,750	10,750	0		10,750
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		15,780	235	16,015	16,015
30	BMP TRACKING SOFTWARE 91302 COMPUTER SOFTWARE	1	700	0	700		0
	REQUEST NUMBER 30 TOTAL			0	700	700	0

1725 STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
40	ENVIROSCAPE EDUCATIONAL KITS FOR VARIOUS AGE GROUP 23850 MINOR EQUIP & TOOLS (<\$1000)		95	95	0		95
40	ENVIROSCAPE GROUNDWATER KIT 23850 MINOR EQUIP & TOOLS (<\$1000)	1	55	55	0		55
40	ENVIROSCAPE RIPARIAN KIT 23850 MINOR EQUIP & TOOLS (<\$1000)	1	113	113	0		113
40	ENVIROSCAPE WATERSHED/NONPOINT SOURCE MODEL 23850 MINOR EQUIP & TOOLS (<\$1000)	1	700	700	0		700
REQUEST NUMBER 40 TOTAL		**PROPOSED**		963	0	963	963
50	ORIGIN STATISTICAL SOFTWARE 91302 COMPUTER SOFTWARE	1	800	800	0		800
REQUEST NUMBER 50 TOTAL		**PROPOSED**		800	0	800	800
60	GPS ON VEHICLE - INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	1	43	43	0		43
60	GPS ON VEHICLE - REQUIRES MONTHLY SOFTWARE/DATA 70050 SOFTWARE SERVICE CONTRACT	12	10	0	120		120
60	GPS ON VEHICLE - EQUIPMENT 91300 MACHINERY & EQUIPMENT	1	68	68	0		68
REQUEST NUMBER 60 TOTAL		**PROPOSED**		111	120	231	231
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				18,054	36,055	54,109	53,409

2010 ASSESSMENT

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	4X4 VEHICLE 91400 AUTO/TRUCKS	1	32,000	0	32,000		32,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	32,000	32,000	32,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	32,000	32,000	32,000

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	4763 MOTOR GRADER 3835 SALE OF CAPITAL FIXED ASSET	1	110,000	110,000	0		110,000
1	4763 MOTOR GRADER 92300 REPLCMENT MACH & EQUIP	1	252,000	252,000	0		252,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		142,000	0	142,000	142,000
5	REPLACE EXCAVATOR 2781 3835 SALE OF CAPITAL FIXED ASSET	1	25,000	25,000	0		25,000
5	2781 EXCAVATOR 220 92300 REPLCMENT MACH & EQUIP	1	154,000	154,000	0		154,000
REQUEST NUMBER 5 TOTAL		**PROPOSED**		129,000	0	129,000	129,000
10	REPLACE ROLLER 3835 SALE OF CAPITAL FIXED ASSET	1	1,000	1,000	0		1,000
10	3788 ROLLER/COMPACTOR 92300 REPLCMENT MACH & EQUIP	1	32,000	32,000	0		32,000
REQUEST NUMBER 10 TOTAL		**PROPOSED**		31,000	0	31,000	31,000
15	REPLACE 3773 TRACK SKID LOADER 3835 SALE OF CAPITAL FIXED ASSET	1	30,000	30,000	0		30,000
15	3773 TRACK SKID LOADER 92300 REPLCMENT MACH & EQUIP	1	70,000	70,000	0		70,000
REQUEST NUMBER 15 TOTAL		**PROPOSED**		40,000	0	40,000	40,000
17	REPLACE PARTS WASHER 3835 SALE OF CAPITAL FIXED ASSET	1	3,500	3,500	0		3,500
17	PARTS WASHER 92300 REPLCMENT MACH & EQUIP	1	35,000	35,000	0		35,000

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 17 TOTAL	**PROPOSED**		31,500	0	31,500	31,500
20	REPLACE 3761/3762 TRAILER MOUNTED VARIABLE MESSAGE 3835 SALE OF CAPITAL FIXED ASSET	2	1,000	2,000	0		2,000
20	3761/3762 TRAILER MOUNTED VARIABLE MESSAGE BOARD 92300 REPLCMENT MACH & EQUIP	2	17,000	34,000	0		34,000
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		32,000	0	32,000	32,000
30	REPLACE 3411 SWEEPSTER BROOM ATTACHMENT 3835 SALE OF CAPITAL FIXED ASSET	1	1,000	1,000	0		1,000
30	3411 SWEEPSTER BROOM ATTACHMENT 92300 REPLCMENT MACH & EQUIP	1	3,000	3,000	0		3,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		2,000	0	2,000	2,000
35	REPLACE 3749 AG TRACTOR 1995 3835 SALE OF CAPITAL FIXED ASSET	1	7,500	7,500	0		7,500
35	3749 AG TRACTOR 1995 92300 REPLCMENT MACH & EQUIP	1	12,500	12,500	0		12,500
	REQUEST NUMBER 35 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
40	REPLACE 2797 FORKLIFT 3835 SALE OF CAPITAL FIXED ASSET	1	500	500	0		500
40	2797 FORKLIFT 92300 REPLCMENT MACH & EQUIP	1	30,000	30,000	0		30,000
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		29,500	0	29,500	29,500
45	REPLACE 3789/3790 PLATE COMPACTOR 3835 SALE OF CAPITAL FIXED ASSET	2	100	200	0		200

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
45	3789/3790 PLATE COMPACTOR 92300 REPLCMENT MACH & EQUIP	2	1,700	3,400	0		3,400
	REQUEST NUMBER 45 TOTAL	**PROPOSED**		3,200	0	3,200	3,200
55	REPLACE 2740 ENCLOSED TRAILER 3835 SALE OF CAPITAL FIXED ASSET	1	1,500	1,500	0		1,500
55	2740 ENCLOSED TRAILER 92300 REPLCMENT MACH & EQUIP	1	12,000	12,000	0		12,000
	REQUEST NUMBER 55 TOTAL	**PROPOSED**		10,500	0	10,500	10,500
60	REPLACE 2796 STRAW BLOWER 3835 SALE OF CAPITAL FIXED ASSET	1	750	750	0		750
60	2796 STRAW BLOWER 92300 REPLCMENT MACH & EQUIP	1	11,000	11,000	0		11,000
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		10,250	0	10,250	10,250
65	REPLACE 2733 PAVEMNENT SAW 3835 SALE OF CAPITAL FIXED ASSET	1	2,000	2,000	0		2,000
65	2733 PAVEMNT SAW WALK BEHIND 92300 REPLCMENT MACH & EQUIP	1	19,000	19,000	0		19,000
	REQUEST NUMBER 65 TOTAL	**PROPOSED**		17,000	0	17,000	17,000
75	SELL JUMPING JACK COMPACTORS 3793/3794 3835 SALE OF CAPITAL FIXED ASSET	2	150	300	0		300
	REQUEST NUMBER 75 TOTAL	**PROPOSED**		300-	0	300-	300-
80	REPLACE 1714 ROAD TRACTOR 3835 SALE OF CAPITAL FIXED ASSET	1	6,000	6,000	0		6,000

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
80	15' SPREADER FOR TANDEM TRUCK 91300 MACHINERY & EQUIPMENT	1	13,500	13,500	0		13,500
80	1714 ROAD TRACTOR 92400 REPLCMENT AUTO/TRUCKS	1	159,000	159,000	0		159,000
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		166,500	0	166,500	166,500
85	PC- CHARLY CLENDENNING 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
	REQUEST NUMBER 85 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
90	IPADS 91301 COMPUTER HARDWARE	2	750	1,500	0		1,500
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
100	SLIDE IN WATER TANK FOR DUMPTRUCK 91300 MACHINERY & EQUIPMENT	1	27,000	27,000	0		27,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		27,000	0	27,000	27,000
110	MAGNETIC DRILL & BITS 91300 MACHINERY & EQUIPMENT	1	2,500	2,500	0		2,500
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		2,500	0	2,500	2,500
115	TRUCK DIAGNOSTIC EQUIPMENT 91300 MACHINERY & EQUIPMENT	1	9,000	9,000	0		9,000
	REQUEST NUMBER 115 TOTAL	**PROPOSED**		9,000	0	9,000	9,000

2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
120	AIR DRYER FOR AIR COMPRESSOR 91300 MACHINERY & EQUIPMENT	1	2,400	2,400	0		2,400
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		2,400	0	2,400	2,400
125	INTELLIGENT SIGNS 91300 MACHINERY & EQUIPMENT	2	7,500	15,000	0		15,000
	REQUEST NUMBER 125 TOTAL	**PROPOSED**		15,000	0	15,000	15,000
701	PW-SUPERINTENDENTS - IPADS 92301 REPLC COMPUTER HDWR	2	750	1,500	0		1,500
	REQUEST NUMBER 701 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
801	PW SUPERINTENDENT-ANTIVIRUS 23050 OTHER SUPPLIES	1	35	0	35		35
801	PW-SUPERINTENDENT - PRINTER (MONO) 91301 COMPUTER HARDWARE		850	850	0		850
801	PW-SUPERINTENDENT-PC & MOINTORS 91301 COMPUTER HARDWARE		1,800	1,800	0		1,800
	REQUEST NUMBER 801 TOTAL	**PROPOSED**		2,650	35	2,685	2,685
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				712,200	35	712,235	712,235

2041 INFRASTRUCTURE PRESERVAT/REHAB

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ADDITIONAL ALLOCATION FOR CONCRETE REHAB 71202 CONTRACTOR COSTS		100,000	0	100,000		100,000
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	0	100,000	100,000	100,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	100,000	100,000	100,000

2045 RM-DESIGN & CONSTRUCTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	OPERATING SYSTEM UPGRADE FOR OCE 300 PLAT SCANNER 23050 OTHER SUPPLIES		375	375	0		375
5	OPERATING SYSTEM UPGRADE OCE 300 DELIVERY & INSTAL 23050 OTHER SUPPLIES		275	275	0		275
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		650	0	650	650
10	PAVEMENT STYLE TRAFFIC COUNTERS 1 SET 92300 REPLCMENT MACH & EQUIP		3,500	3,500	0		3,500
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		3,500	0	3,500	3,500
20	CARLSON SURVEY SOFTWARE 91302 COMPUTER SOFTWARE	1	3,400	3,400	0		3,400
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		3,400	0	3,400	3,400
30	CASE, CHARGER, STYLUS ETC FOR RUGGED TOUGHBOOK 23850 MINOR EQUIP & TOOLS (<\$1000)	1	150	150	0		150
30	RUGGED TOUGHBOOK FOR SURVEYOR 91301 COMPUTER HARDWARE	1	4,500	4,500	0		4,500
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		4,650	0	4,650	4,650
40	SELL CURRENT 1919 AT AUTO AUCTION 3835 SALE OF CAPITAL FIXED ASSET		2,784	2,784	0		0
40	BED LINER FOR REQUESTED INSPECTOR VEHICLE5 23850 MINOR EQUIP & TOOLS (<\$1000)		525	525	0		0
40	DMI - DISTANCE MEASURING DEVICE FOR INSPECTOR VEH 23850 MINOR EQUIP & TOOLS (<\$1000)		1,000	1,000	0		0
40	TITLE FOR REPLACEMENT OF 1919 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		0

2045 RM-DESIGN & CONSTRUCTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
40	GMC CANYON OR SIMILAR TO REPLACE 1919 92400 REPLCMENT AUTO/TRUCKS	1	30,000	30,000	0		0
40	WARNING LIGHTS FOR REQUESTED INSPECTOR VEHICLE 92400 REPLCMENT AUTO/TRUCKS		1,000	1,000	0		0
REQUEST NUMBER 40 TOTAL				29,756	0	29,756	0
50	SELL CURRENT 1915 AT AUTO AUCTION 3835 SALE OF CAPITAL FIXED ASSET		2,754	2,754	0		0
50	TITLE FOR REPLACEMENT OF 1915 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		0
50	GMC CANYONE OR SIMILAR TO REPLACE 1915 92400 REPLCMENT AUTO/TRUCKS		30,000	30,000	0		0
REQUEST NUMBER 50 TOTAL				27,261	0	27,261	0
60	DESKTOP STANDING WORK STATION 23855 FURNITURE/FIXTURE <\$1000	2	450	900	0		0
REQUEST NUMBER 60 TOTAL				900	0	900	0
70	SHIPPING CHARGES FOR THE EQUIPMENT 22010 SHIPPING CHARGES		320	320	0		320
70	BATTERIES TO OPERATE EQUIPMENT 23050 OTHER SUPPLIES		200	0	200		200
70	ADDITIONAL TRAFFIC COUNTERS 23850 MINOR EQUIP & TOOLS (<\$1000)	3	545	1,635	0		1,635
70	EXTENDED WARRANTY ON COUNTERS 23850 MINOR EQUIP & TOOLS (<\$1000)	6	50	300	0		300
70	TRAFX TUBELESS TRAFFIC COUNTERS 23850 MINOR EQUIP & TOOLS (<\$1000)	1	2,245	2,245	0		2,245
REQUEST NUMBER 70 TOTAL				4,500	200	4,700	4,700

2046 RM -STORMWATER ADMINISTRATION

REPORT RUN TIME: 9:49:18

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
				<hr/>	<hr/>	<hr/>	<hr/>
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			74,617	200	74,817	16,900

2046 RM -STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	MOBILE PROJECTOR TO WORK WITH IPAD 91301 COMPUTER HARDWARE		400	400	0		400
REQUEST NUMBER 5 TOTAL		**PROPOSED**		400	0	400	400
20	BONNE FEMME WATERSHED MONITORING - SUPPLIES 23050 OTHER SUPPLIES		700	700	0		700
20	BONNE FEMME WATERSHED MONITORING - SUPPLIES EOY 23050 OTHER SUPPLIES		225	0	225		225
20	BONNE FEMME WATERSHED MONITORING-SMALL EQUIP/TOOLS 23850 MINOR EQUIP & TOOLS (<\$1000)		300	300	0		300
20	BONNE FEMME WATERSHED MONITORING - EQUIP REPAIR 60200 EQUIP REPAIRS/MAINTENANCE		300	300	0		300
20	BONNE FEMME WATERSHED MONITORING - EQUIP INSURANCE 71004 PROPERTY INSURANCE		10	0	10		10
20	BONNE FEMME WATERSHED MON-ADD HEAVY METALS TESTING 86300 TESTING	12	65	780	0		780
20	BONNE FEMME WATERSHED MONITORING - BASE TESTING 86300 TESTING		2,950	2,950	0		2,950
20	BONNE FEMME WATERSHED MONITORING - EQUIPMENT 91300 MACHINERY & EQUIPMENT		10,750	10,750	0		10,750
REQUEST NUMBER 20 TOTAL		**PROPOSED**		15,780	235	16,015	16,015
30	BMP TRACKING SOFTWARE 91302 COMPUTER SOFTWARE	1	700	0	700		0
REQUEST NUMBER 30 TOTAL				0	700	700	0
40	ENVIROSCAPE EDUCATIONAL KITS FOR VARIOUS AGE GROUP 23850 MINOR EQUIP & TOOLS (<\$1000)		95	95	0		95
40	ENVIROSCAPE GROUNDWATER KIT 23850 MINOR EQUIP & TOOLS (<\$1000)	1	55	55	0		55

2046 RM -STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
40	ENVIROSCAPE PIPARIAN KIT 23850 MINOR EQUIP & TOOLS (<\$1000)	1	113	113	0		113
40	ENVIROSCAPE WATERSHED/NONPOINT SOURCE MODEL 23850 MINOR EQUIP & TOOLS (<\$1000)	1	700	700	0		700
REQUEST NUMBER 40 TOTAL		**PROPOSED**		963	0	963	963
50	ORIGIN STATISTICAL SOFTWARE 91302 COMPUTER SOFTWARE	1	800	0	800		800
REQUEST NUMBER 50 TOTAL		**PROPOSED**		0	800	800	800
60	GPS ON VEHICLE - INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	1	43	43	0		43
60	GPS ON VEHICLE - REQUIRES MONTHLY SOFTWARE/DATA 70050 SOFTWARE SERVICE CONTRACT	12	10	0	120		120
60	GPS ON VEHICLE - EQUIPMENT 91300 MACHINERY & EQUIPMENT	1	68	68	0		68
REQUEST NUMBER 60 TOTAL		**PROPOSED**		111	120	231	231
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				17,254	1,855	19,109	18,409

2550 SHERIFF REVOLVING FND ACTIVITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ROWER 92300 REPLCMENT MACH & EQUIP	1	900	0	900		900
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	900	900	900
20	RECUMBENT BIKE 92300 REPLCMENT MACH & EQUIP	1	1,300	0	1,300		1,300
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	1,300	1,300	1,300
30	TREADMILL 92300 REPLCMENT MACH & EQUIP	1	2,000	0	2,000		2,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		0	2,000	2,000	2,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	4,200	4,200	4,200

REPORT RUN TIME: 9:49:18

2701 JOINT COMMUNICATION OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
20	CHAIRS FOR EMERGENCY OPERATORS IN COMM CTR 23855 FURNITURE/FIXTURE <\$1000	8	900	0	7,200		7,200
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	7,200	7,200	7,200
22	XL CHAIRS FOR EMERGENCY OPERATORS IN COMM CTR 92100 REPLCMENT FURN & FIXTURES	2	1,300	0	2,600		2,600
	REQUEST NUMBER 22 TOTAL	**PROPOSED**		0	2,600	2,600	2,600
30	NAVIGATOR CONFERENCE DC APR 26-29 37200 SEMINARS/CONFEREN/MEETING	2	500	1,000	0		1,000
30	NAVIGATOR CONFERENCE DC APR 26-29 37220 TRAVEL (AIRFARE, MILEAGE, ETC)	2	550	1,100	0		1,100
30	NAVIGATOR CONFERENCE DC APR 26-29 (2) 37230 MEALS & LODGING-TRAINING		3,142	3,142	0		3,142
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		5,242	0	5,242	5,242
80	STAFF MEALS IF HELD IN FOR WEATHER/OTHER EMERGENCY 86900 MISCELLANEOUS		1,000	0	1,000		1,000
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		0	1,000	1,000	1,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			5,242	10,800	16,042	16,042

2702 EMERGENCY MGMT OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	GPS, DECALS, OTHER EQUIPMENT AS NEEDED 23860 VEHICLE EQUIPMENT <\$1000		1,000	1,000	0		0
10	MOBILE RADIO INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES		500	500	0		0
10	OTHER EQUIPMENT INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES		500	500	0		0
10	MOBILE RADIO 91300 MACHINERY & EQUIPMENT		5,000	5,000	0		0
10	NEW VEHICLE 91400 AUTO/TRUCKS		35,000	35,000	0		0
REQUEST NUMBER 10 TOTAL				42,000	0	42,000	0
20	2 SIRENS - OLD HAWTHORNE & FINGER LAKES 91300 MACHINERY & EQUIPMENT		50,000	50,000	0		50,000
REQUEST NUMBER 20 TOTAL				50,000	0	50,000	50,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				92,000	0	92,000	50,000

2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		8,000	8,000	0		8,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		8,000	0	8,000	8,000
101	CHANGE POS 896 FROM I TO II (APPROVED -CHG MPF) 10100 SALARIES & WAGES		483	0	483		483
101	CHANGE POS 896 FROM SYS ANALYST I TO II 10200 FICA		175	0	175		175
101	CHANGE POS 896 FROM SYS ANALYST I TO II 10325 DISABILITY INSURANCE		2	0	2		2
101	CHANGE POS 896 FROM SYS ANALYST I TO II 10400 WORKERS COMP		1	0	1		1
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		0	661	661	661
805	SR PROG ANALYST - ADOBE SUITE 23050 OTHER SUPPLIES		850	0	850		850
805	SR PROG ANALYST - ANTIVIRUS 23050 OTHER SUPPLIES		35	0	35		35
805	SR PROG ANALYST - GOTOMYPC 23050 OTHER SUPPLIES		150	0	150		150
805	SR PROG ANALYST - GROUPWISE 23050 OTHER SUPPLIES		85	0	85		85
805	SR PROG ANALYST - MS OFFICE 23050 OTHER SUPPLIES		465	0	465		465
805	SR PROG ANALYST - NETWORK SEAT 23050 OTHER SUPPLIES		26	0	26		26
805	SR PROG ANALYST - TRACKIT 23050 OTHER SUPPLIES		500	0	500		500
805	SR PROG ANALYST - OFFICE TELEPHONE 23850 MINOR EQUIP & TOOLS (<\$1000)		175	175	0		175
805	SR PROG ANALYST - SERVICE FOR OFFICE TELEPHONE 48000 TELEPHONES	12	25	0	300		300

2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
805	SR PROG ANALYST - PC 91301 COMPUTER HARDWARE	1	1,200	1,200	0		1,200
805	SR. PROG ANALYST - MONITORS 23" 91301 COMPUTER HARDWARE	2	200	400	0		400
805	SR PROG ANALYST - ALDON SUITE 91302 COMPUTER SOFTWARE		4,500	0	4,500		4,500
805	SR PROG ANALYST - MISCELLANEOUS SOFTWARE 91302 COMPUTER SOFTWARE		2,000	0	2,000		2,000
REQUEST NUMBER 805 TOTAL		**PROPOSED**		1,775	8,911	10,686	10,686
806	SYSTEMS ADMINISTRATOR - ANTIVIRUS 23050 OTHER SUPPLIES		35	0	35		35
806	SYSTEMS ADMINISTRATOR - GOTOMYPC 23050 OTHER SUPPLIES		150	0	150		150
806	SYSTEMS ADMINISTRATOR - GROUPWISE 23050 OTHER SUPPLIES		85	0	85		85
806	SYSTEMS ADMINISTRATOR - MS OFFICE 23050 OTHER SUPPLIES		465	0	465		465
806	SYSTEMS ADMINISTRATOR - NETWORK SEAT 23050 OTHER SUPPLIES		26	0	26		26
806	SYSTEMS ADMINISTRATOR - TRACKIT 23050 OTHER SUPPLIES		500	0	500		500
806	SYSTEMS ADMINISTRATOR - OFFICE TELEPHONE 23850 MINOR EQUIP & TOOLS (<\$1000)		175	175	0		175
806	SYSTEMS ADMINISTRATOR - SERVICE FOR OFFICE PHONE 48000 TELEPHONES	12	25	0	300		300
806	SYSTEMS ADMINISTRATOR - MONITORS 23" 91301 COMPUTER HARDWARE	2	200	400	0		400
806	SYSTEMS ADMINISTRATOR - PC 91301 COMPUTER HARDWARE	1	1,200	1,200	0		1,200
REQUEST NUMBER 806 TOTAL		**PROPOSED**		1,775	1,561	3,336	3,336
807	HELPDESK TECHNICIAN - ANTIVIRUS 23050 OTHER SUPPLIES		35	0	35		35

2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
807	HELPDESK TECHNICIAN - GROUPWISE 23050 OTHER SUPPLIES		85	0	85		85
807	HELPDESK TECHNICIAN - MS OFFICE 23050 OTHER SUPPLIES		465	0	465		465
807	HELPDESK TECHNICIAN - NETWORK SEAT 23050 OTHER SUPPLIES		26	0	26		26
807	HELPDESK TECHNICIAN - TRACKIT 23050 OTHER SUPPLIES		500	0	500		500
807	HELPDESK TECHNICIAN - OFFICE TELEPHONE 23850 MINOR EQUIP & TOOLS (<\$1000)		175	175	0		175
807	HELPDESK TECHNICIAN - SERVICE FOR OFFICE PHONE 48000 TELEPHONES	12	25	0	300		300
807	HELPDESK TECHNICIAN - MONITORS 23" 91301 COMPUTER HARDWARE	2	200	400	0		400
807	HELPDESK TECHNICIAN - MONITORS 23" 91301 COMPUTER HARDWARE	2	200	400	0		400
807	HELPDESK TECHNICIAN - PC 91301 COMPUTER HARDWARE		1,200	1,200	0		1,200
REQUEST NUMBER 807 TOTAL				2,175	1,411	3,586	3,586
		PROPOSED					
808	ANTIVIRUS 23050 OTHER SUPPLIES	4	35	140	0		140
808	GROUPWISE 23050 OTHER SUPPLIES	4	85	340	0		340
808	MS NETWORK SEAT 23050 OTHER SUPPLIES	4	26	0	104		104
808	MS OFFICE W/ EMAIL - 465 ANNUAL 23050 OTHER SUPPLIES	4	465	0	1,860		1,860
808	DESKTOP PCS FOR STAFF 91301 COMPUTER HARDWARE	3	850	2,550	0		2,550
808	DUAL MONITORS FOR STAFF 91301 COMPUTER HARDWARE	8	175	1,400	0		1,400
808	MULTI DISPLAY ADAPTER FOR SURFACE TABLET 91301 COMPUTER HARDWARE		120	120	0		120

2703 INFORMATION TECHNOLOGY-BCJC/EM

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
808	SURFACE TABLET FOR DEPUTY DIRECTOR 91301 COMPUTER HARDWARE	1	1,900	1,900	0		1,900
	REQUEST NUMBER 808 TOTAL		**PROPOSED**	6,450	1,964	8,414	8,414
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			20,175	14,508	34,683	34,683

2704 JOINT COMM RADIO NETWORK

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	FENCING ROC SITE 91200 BUILDINGS & IMPROVEMENTS		11,000	11,000	0		11,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		11,000	0	11,000	11,000
20	MARKING/LIGHTING AT ROC TOWER 92300 REPLCMENT MACH & EQUIP		13,500	13,500	0		13,500
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		13,500	0	13,500	13,500
30	SCO FIBER PROJECT 92200 REPLACEMENT BLDGS & IMPRV		19,000	19,000	0		19,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		19,000	0	19,000	19,000
40	RECEIVE SITES BACKUP POWER 60200 EQUIP REPAIRS/MAINTENANCE		20,400	20,400	0		20,400
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		20,400	0	20,400	20,400
50	ADD IP TRAFFIC TO THE RADIO LINKING SYSTEM 91300 MACHINERY & EQUIPMENT		40,500	40,500	0		40,500
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		40,500	0	40,500	40,500
51	SITE TELEMETRY 91300 MACHINERY & EQUIPMENT		63,500	63,500	0		63,500
	REQUEST NUMBER 51 TOTAL	**PROPOSED**		63,500	0	63,500	63,500
60	DEM IMPROVEMENT 92300 REPLCMENT MACH & EQUIP		22,000	22,000	0		22,000

2704 JOINT COMM RADIO NETWORK

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		22,000	0	22,000	22,000
80	800 MHZ OVERLAY 91300 MACHINERY & EQUIPMENT		99,400	99,400	0		99,400
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		99,400	0	99,400	99,400
90	SOUTHWEST COLUMBIA SITE 86850 CONTINGENCY		371,000	0	371,000		371,000
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		0	371,000	371,000	371,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				289,300	371,000	660,300	660,300

2705 FAC MAINT/HSKING/GROUNDS-ECC

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	MAINTENANCE TECH PC& MONITCOR 91301 COMPUTER HARDWARE	1	1,150	1,150	0		1,150
101	MAINTENANCE TECH PRINTER 91301 COMPUTER HARDWARE	1	850	0	850		850
101	MAINTENANCE TECH ANTIVIRUS 91302 COMPUTER SOFTWARE	1	35	0	35		35
101	MAINTENANCE TECH GROUPWISE 91302 COMPUTER SOFTWARE	1	85	0	85		85
101	MAINTENANCE TECH MS OFFICE 91302 COMPUTER SOFTWARE	1	465	0	465		465
101	MAITNENANCE TECH NETWORK SEAT 91302 COMPUTER SOFTWARE	1	26	0	26		26
101	MAINTENANCE TECH TRUCK 91400 AUTO/TRUCKS	1	31,000	31,000	0		31,000
REQUEST NUMBER 101 TOTAL		**PROPOSED**		32,150	1,461	33,611	33,611
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				32,150	1,461	33,611	33,611

2800 STORAGE & PRESERVATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	STAFF IACREOT DUES 37000 DUES & PROF CERTIFCTN/LICENSE		450	450	0		450
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		450	0	450	450
15	STAFF CONFERENCE REGISTRATION 37240 REGISTRATION/TUITION		500	500	0		500
	REQUEST NUMBER 15 TOTAL	**PROPOSED**		500	0	500	500
20	STAFF SEMINARS 37200 SEMINARS/CONFEREN/MEETING		200	200	0		200
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		200	0	200	200
30	STAFF TRAVEL 37220 TRAVEL (AIRFARE, MILEAGE, ETC)		400	400	0		400
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		400	0	400	400
40	STAFF MEALS/LODGING 37230 MEALS & LODGING-TRAINING		1,200	1,200	0		1,200
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		1,200	0	1,200	1,200
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			2,750	0	2,750	2,750

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE OF VEHICLES 3835 SALE OF CAPITAL FIXED ASSET	12	3,050	0	36,600		36,600
10	VEHICLE SPECIFIC EQUIPMENT - NEW VEHICLES <1,000 23860 VEHICLE EQUIPMENT <\$1000	12	5,433	0	65,196		65,196
10	VEHICLE SPECIFIC EQUIPMENT -DELETE FOR K9 VEHICLE 23860 VEHICLE EQUIPMENT <\$1000	2	1,845-	0	3,690-		3,690-
10	EQUIPMENT INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	12	2,400	0	28,800		28,800
10	MARKED PATROL VEHICLE DECALS 60250 EQUIPMENT INSTALLATION CHARGES	12	350	0	4,200		4,200
10	VEHICLE SPECIFIC EQUIPMENT - NEW VEHICLES 91300 MACHINERY & EQUIPMENT	10	1,600	0	16,000		16,000
10	REPLACEMENT VEHICLES - MARKED PATROL 92400 REPLCMENT AUTO/TRUCKS	10	28,054	0	280,540		280,540
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	354,446	354,446	354,446
11	K9 VEHICLE SPECIFIC EQUIPMENT 23860 VEHICLE EQUIPMENT <\$1000	2	6,103	12,206	0		12,206
11	K9 ACE WATCH DOG K9 VEHICLE EQUIPMENT ONGOING DATA 48050 CELLULAR/MOBILE DEVICE SERVICE	2	168	0	336		336
11	K9 SUV INSERT 92300 REPLCMENT MACH & EQUIP	2	2,000	0	4,000		4,000
11	REPLACEMENT VEHICLES - MARKED PATROL/K9 92400 REPLCMENT AUTO/TRUCKS	2	28,586	0	57,172		57,172
REQUEST NUMBER 11 TOTAL		**PROPOSED**		12,206	61,508	73,714	73,714
12	SALE OF VEHICLE - UNMARKED DETECTIVE 3835 SALE OF CAPITAL FIXED ASSET	1	1,075	0	1,075		1,075
12	VEHICLE SPECIFIC EQUIPMENT - UNMARKED DETECTIVE 23860 VEHICLE EQUIPMENT <\$1000	1	1,546	0	1,546		1,546
12	VEHICLE SPECIFIC EQUIP INSTALLATION UNMARKED DETEC 60250 EQUIPMENT INSTALLATION CHARGES	1	1,200	0	1,200		1,200

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
12	REPLACEMENT VEHICLE - UNMARKED DETECTIVE 92400 REPLCMENT AUTO/TRUCKS	1	24,486	0	24,486		24,486
	REQUEST NUMBER 12 TOTAL	**PROPOSED**		0	26,157	26,157	26,157
20	PATROL CAR LIGHTBARS/SIRENS W/LIGHT CONTROL 92300 REPLCMENT MACH & EQUIP	7	3,601	0	25,207		25,207
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		0	25,207	25,207	25,207
30	MOBILE RADIO 92300 REPLCMENT MACH & EQUIP	4	3,463	0	13,852		13,852
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		0	13,852	13,852	13,852
40	PORTABLE RADIO 92300 REPLCMENT MACH & EQUIP	4	2,791	0	11,164		11,164
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		0	11,164	11,164	11,164
45	MOBILE DATA TERMINAL (MDT) 92301 REPLC COMPUTER HDWR	1	4,100	0	4,100		4,100
	REQUEST NUMBER 45 TOTAL	**PROPOSED**		0	4,100	4,100	4,100
70	LICENSE PLATE READER 92300 REPLCMENT MACH & EQUIP	1	19,490	0	19,490		19,490
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		0	19,490	19,490	19,490
75	FIXED SITE LICENSE PLATE READER 92300 REPLCMENT MACH & EQUIP	1	25,400	0	25,400		25,400

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 75	TOTAL	**PROPOSED**		0	25,400	25,400	25,400
77	L-3 REDUNDANT SERVER - BACKUP SYS 91301 COMPUTER HARDWARE	1	14,000	14,000	0		14,000
77	L-3 SERVER MEMORY EXPANSION 91301 COMPUTER HARDWARE	2	6,400	12,800	0		12,800
REQUEST NUMBER 77	TOTAL	**PROPOSED**		26,800	0	26,800	26,800
80	DIGITAL SLR CAMERA 92300 REPLCMENT MACH & EQUIP	2	1,300	0	2,600		2,600
REQUEST NUMBER 80	TOTAL	**PROPOSED**		0	2,600	2,600	2,600
90	L-3 MOBILE VIDEO CAMERA INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	5	770	0	3,850		3,850
90	L-3 MOBILE VIDEO CAMERAS 92300 REPLCMENT MACH & EQUIP	5	4,632	0	23,160		23,160
REQUEST NUMBER 90	TOTAL	**PROPOSED**		0	27,010	27,010	27,010
95	K9 HOT N POP 92300 REPLCMENT MACH & EQUIP	2	1,200	0	2,400		2,400
REQUEST NUMBER 95	TOTAL	**PROPOSED**		0	2,400	2,400	2,400
97	RADAR UNIT 92300 REPLCMENT MACH & EQUIP	1	2,400	0	2,400		2,400
REQUEST NUMBER 97	TOTAL	**PROPOSED**		0	2,400	2,400	2,400

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
100	TASERS 92300 REPLCMENT MACH & EQUIP	10	900	0	9,000		9,000
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		0	9,000	9,000	9,000
120	TACTICAL ENTRY VEST 92300 REPLCMENT MACH & EQUIP	3	2,100	0	6,300		6,300
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		0	6,300	6,300	6,300
140	BALLISTIC SHIELD - PATROL 92300 REPLCMENT MACH & EQUIP	2	2,000	0	4,000		4,000
	REQUEST NUMBER 140 TOTAL	**PROPOSED**		0	4,000	4,000	4,000
150	BALLISTIC HELMETS 23850 MINOR EQUIP & TOOLS (<\$1000)	16	250	0	4,000		4,000
	REQUEST NUMBER 150 TOTAL	**PROPOSED**		0	4,000	4,000	4,000
160	IMAGE STABILIZED BINOCULARS 91300 MACHINERY & EQUIPMENT	1	1,200	0	1,200		1,200
	REQUEST NUMBER 160 TOTAL	**PROPOSED**		0	1,200	1,200	1,200
165	UNFORSEEN EQUIPMENT REPLACEMENT 92300 REPLCMENT MACH & EQUIP	1	10,000	0	10,000		10,000
	REQUEST NUMBER 165 TOTAL	**PROPOSED**		0	10,000	10,000	10,000

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
170	REMOTE ACCESS - INVESTIGATION UNIT 48050 CELLULAR/MOBILE DEVICE SERVICE	1	825	0	825		825
	REQUEST NUMBER 170 TOTAL	**PROPOSED**		0	825	825	825
180	INVESTIGATOR 10100 SALARIES & WAGES	1	42,474	0	42,474		0
180	FICA - INVESTIGATOR POSITION 10200 FICA	1	3,250	0	3,250		0
180	HEALTH INSURANCE - INVESTIGATOR POSITION 10300 HEALTH INSURANCE	1	5,337	0	5,337		0
180	DISABILITY INSURANCE 10325 DISABILITY INSURANCE	1	162	0	162		0
180	LIFE INSURANCE - INVESTIGATOR POSITION 10350 LIFE INSURANCE	1	48	0	48		0
180	DENTAL INSURANCE - INVESTIGATOR POSITION 10375 DENTAL INSURANCE	1	500	0	500		0
180	WORKERS COMP - INVESTIGATOR POSITION 10400 WORKERS COMP	1	1,432	0	1,432		0
180	401 (A) MATCH - INVESTIGATOR POSITION 10500 401(A) MATCH PLAN	1	650	0	650		0
180	UNIFORM ITEMS - INVESTIGATOR POSITION 23300 UNIFORMS	1	2,615	0	2,615		0
180	MINOR EQUIPMENT - INVESTIGATOR POSITION 23850 MINOR EQUIP & TOOLS (<\$1000)	1	400	0	400		0
180	SMART PHONE - INVESTIGATOR POSITION 23850 MINOR EQUIP & TOOLS (<\$1000)	1	100	0	100		0
180	VEHICLE SPECIFIC EQUIP UNMARKED DETECTIVE 23860 VEHICLE EQUIPMENT <\$1000	1	1,546	0	1,546		0
180	VEHICLE SPECIFIC EQUIP INSTALLATION UNMARKED DET 60250 EQUIPMENT INSTALLATION CHARGES	1	1,200	0	1,200		0
180	EMERGENCY LIGHTS - INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	2,000	0	2,000		0
180	HANDGUN/MAGAZINES - INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	409	0	409		0

2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
180	MOBILE RADIO - INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	3,300	0	3,300		0
180	PORTABLE RADIO - INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	2,700	0	2,700		0
180	TASER - INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	900	0	900		0
180	VEHICLE - INVESTIGATOR POSITION 91400 AUTO/TRUCKS	1	25,290	0	25,290		0
REQUEST NUMBER 180 TOTAL				0	94,313	94,313	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				39,006	705,372	744,378	650,065

2902 CORRECTIONS- LE SALES TAX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	L-3 MOBILE VIDEO CAMERA INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	4	770	0	3,080		3,080
10	L-3 MOBILE VIDEO CAMERA 91300 MACHINERY & EQUIPMENT	4	4,751	0	19,004		19,004
REQUEST NUMBER 10 TOTAL		**PROPOSED**		0	22,084	22,084	22,084
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	22,084	22,084	22,084

6100 FACILITIES & GROUNDS MTCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	LADDER RACK 23860 VEHICLE EQUIPMENT <\$1000	1	500	500	0		500
1	TOOL BOX 23860 VEHICLE EQUIPMENT <\$1000	1	400	400	0		400
1	VEHICLE TITLE/LICENSE 59025 VEHICLE TITLE/LICENSE/PLATES	1	11	11	0		11
1	TOYOTA TACOMA PICK-UP 92400 REPLCMENT AUTO/TRUCKS	1	31,000	31,000	0		31,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		31,911	0	31,911	31,911
10	SUPPLIES FOR OFFICE BUILD 23035 MAINTENANCE SUPPLIES		7,600	7,600	0		7,600
10	HVAC FOR NEW OFFICE BUILD 60200 EQUIP REPAIRS/MAINTENANCE	1	2,600	2,600	0		2,600
REQUEST NUMBER 10 TOTAL		**PROPOSED**		10,200	0	10,200	10,200
101	MAINTENANCE SUPERINTENDENT 10100 SALARIES & WAGES	1	44,034	0	44,034		0
101	MAINTENANCE SUPERINTENDENT 10200 FICA	1	3,369	0	3,369		0
101	MAINTENANCE SUPERINTENDENT 10300 HEALTH INSURANCE	1	5,820	0	5,820		0
101	MAINTENANCE SUPERINTENDENT 10325 DISABILITY INSURANCE	1	167	0	167		0
101	MAINTENANCE SUPERINTENDENT 10350 LIFE INSURANCE	1	48	0	48		0
101	MAINTENANCE SUPERINTENDENT 10375 DENTAL INSURANCE	1	420	0	420		0
101	MAINTENANCE SUPERINTENDENT 10400 WORKERS COMP	1	1,118	0	1,118		0
101	MAINTENANCE SUPERINTENDENT 10500 401(A) MATCH PLAN	1	650	0	650		0

6100 FACILITIES & GROUNDS MTCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	MAINTENANCE SUPERINTENDENT 10800 UNIFORM ALLOWANCE	1	100	0	100		0
101	ANTIVIRUS 23050 OTHER SUPPLIES	1	35	0	35		0
101	GROUPWISE 23050 OTHER SUPPLIES	1	85	0	85		0
101	MS OFFICE 23050 OTHER SUPPLIES	1	465	0	465		0
101	NETWORK SEAT 23050 OTHER SUPPLIES	1	26	0	26		0
101	UNIFORMS 23300 UNIFORMS		100	0	100		0
101	MAINTENANCE SUPERINTENDENT- CELL PHONE 23850 MINOR EQUIP & TOOLS (<\$1000)	1	50	0	50		0
101	CHAIR 23855 FURNITURE/FIXTURE <\$1000	1	100	100	0		0
101	DESK 23855 FURNITURE/FIXTURE <\$1000		300	300	0		0
101	MAINTENACE SUPERINTENDENT TRAINING 37210 TRAINING/SCHOOLS	1	500	500	0		0
101	TELEPHONE LINE 48000 TELEPHONES		850	0	850		0
101	MAINTENANCE SUPERINTENDENT 48050 CELLULAR/MOBILE DEVICE SERVICE	12	100	0	1,200		0
101	FUEL FOR TRUCK 59000 MOTORFUEL/GASOLINE	12	100	0	1,200		0
101	FUEL SURCHARGE 59010 FUEL SURCHARGE - REIMB TO R&B		50	0	50		0
101	VEHICLE TITLE/LICENSE 59025 VEHICLE TITLE/LICENSE/PLATES	1	11	11	0		0
101	VEHCILE MAINTENANCE 59100 VEHICLE REPAIRS/MAINTENANCE	1	500	0	500		0
101	PC & MONITOR 91301 COMPUTER HARDWARE	1	1,150	1,150	0		0
101	PRINTER 91301 COMPUTER HARDWARE	1	850	850	0		0

6100 FACILITIES & GROUNDS MTCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	MAINTENANCE SUPERINTENDENT 91400 AUTO/TRUCKS	1	31,000	31,000	0		0
REQUEST NUMBER 101 TOTAL				33,911	60,287	94,198	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				76,022	60,287	136,309	42,111

6101 HOUSEKEEPING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	AUTO-SCRUBBER 92300 REPLCMENT MACH & EQUIP	1	3,600	3,600	0		3,600
REQUEST NUMBER 1 TOTAL		**PROPOSED**		3,600	0	3,600	3,600
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				3,600	0	3,600	3,600

6103 FACILITITES SECURITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
101	SECURITY TECHNICIAN		38,938	0	38,938		38,938
	10100 SALARIES & WAGES						
101	SECURITY TECHNICIAN		2,979	0	2,979		2,979
	10200 FICA						
101	SECURITY TECHNICIAN		5,820	0	5,820		5,820
	10300 HEALTH INSURANCE						
101	SECURITY TECHNICIAN		148	0	148		148
	10325 DISABILITY INSURANCE						
101	SECURITY TECHNICIAN		48	0	48		48
	10350 LIFE INSURANCE						
101	SECURITY TECHNICIAN		420	0	420		420
	10375 DENTAL INSURANCE						
101	SECURITY TECHNICIAN		989	0	989		989
	10400 WORKERS COMP						
101	SECURITY TECHNICIAN		650	0	650		650
	10500 401(A) MATCH PLAN						
101	SECURITY TECHNICIAN		100	0	100		100
	10800 UNIFORM ALLOWANCE						
101	ANTIVIRUS	1	35	0	35		35
	23050 OTHER SUPPLIES						
101	GROUPWISE	1	85	0	85		85
	23050 OTHER SUPPLIES						
101	MS OFFICE	1	465	0	465		465
	23050 OTHER SUPPLIES						
101	NETWORK SEAT	1	26	0	26		26
	23050 OTHER SUPPLIES						
101	CHAIR		100	100	0		100
	23855 FURNITURE/FIXTURE <\$1000						
101	DESK		350	350	0		350
	23855 FURNITURE/FIXTURE <\$1000						
101	TELEPHONE LINE		850	850	0		850
	48000 TELEPHONES						
101	PC AND MONITOR	1	975	975	0		975
	91301 COMPUTER HARDWARE						
101	PRINTER(MONO)	1	850	850	0		850
	91301 COMPUTER HARDWARE						

6103 FACILITITES SECURITY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		3,125	50,703	53,828	53,828
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			3,125	50,703	53,828	53,828

6104 GROUNDS MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	72" ZERO TURN MOWER 91300 MACHINERY & EQUIPMENT	1	10,000	0	10,000		10,000
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	0	10,000	10,000	10,000
2	HYDRAULIC TREE & BRUSH CUTTER 91300 MACHINERY & EQUIPMENT	1	1,500	0	1,500		1,500
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	0	1,500	1,500	1,500
101	GROUND MAINTENANCE TECH 10100 SALARIES & WAGES	1	22,090	0	22,090		22,090
101	GROUNDS MAINTENANCE TECH 10200 FICA	1	1,690	0	1,690		1,690
101	GROUNDS MAINTENANCE TECH 10300 HEALTH INSURANCE	1	5,820	0	5,820		5,820
101	GROUNDS MAINTENANCE TECH 10325 DISABILITY INSURANCE	1	84	0	84		84
101	GROUNDS MAINTENANCE TECH 10350 LIFE INSURANCE	1	48	0	48		48
101	GROUNDS MAINTENANCE TECH 10375 DENTAL INSURANCE	1	420	0	420		420
101	GROUNDS MAINTENANCE TECH 10400 WORKERS COMP	1	561	0	561		561
101	GROUNDS MAINTENANCE TECH 10500 401(A) MATCH PLAN	1	650	0	650		650
101	GROUNDS MAINTENANCE TECH 10800 UNIFORM ALLOWANCE	1	100	0	100		100
101	GROUNDS MAINTENANCE TECH 23300 UNIFORMS	1	100	0	100		100
101	GROUNDS MAINTENANCE TECH - CELL PHONE 23850 MINOR EQUIP & TOOLS (<\$1000)	1	50	0	50		50
101	GROUNDS MAINTENANCE TECH 48050 CELLULAR/MOBILE DEVICE SERVICE	12	60	0	720		720

6104 GROUNDS MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		0	32,333	32,333	32,333
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	43,833	43,833	43,833

6200 CAPITAL REPAIRS & REPLACEMENTS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	BOILER PIPE REPLACEMENT AT BOONE COUNTY JAIL 60110 MAJOR BLDG REPAIRS/REPL	1	37,000	37,000	0		37,000
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	37,000	0	37,000	37,000
2	NEW DOORS FOR GOVERNMENT CENTER ENTRACNE 60110 MAJOR BLDG REPAIRS/REPL	1	43,000	43,000	0		43,000
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	43,000	0	43,000	43,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			80,000	0	80,000	80,000