

# 2017 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 2017 Proposed Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

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

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

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

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

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

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

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

As noted above, the County's statutory organizational structure does not provide a *formal* mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through 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's local economy with a downturn surpassing that of any previous episodes of economic slow-down and impacting the County's budget for several years. Boone County's local economy has improved the past several years; the fiscal year 2017 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, local insurance companies, the City of Columbia, Veterans United Home Loans, and MBS Textbook Exchange.

The County's unemployment rate of 3.4% compares favorably to the state and federal rates of 5.2% and 5.0%, respectively (published rates as of September 2016). With a population of approximately 175,000, Boone County is the eighth largest county in Missouri. Boone County's population has grown more than 15% over the past decade; this compares to 4.0% population growth for the state as a whole for the same time period.

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

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

The County is significantly dependent on locally-enacted sales tax levies to finance local services, with approximately 72% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Of equal concern, however, is 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.

# 2017 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, elections, budget and finance, and treasury management
- Public Health, Planning & Zoning, and Code Enforcement
- Transportation infrastructure maintenance and traffic services
- Children's Services (voter approved in 2012)
- Public Safety 911 and Emergency Management (voter approved in 2013)

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

The following priorities have shaped the 2017 budget:

1. Maintain fiscal stability within the County's major operating funds
2. Implement the results of the County's Salary Plan update – Phase III (final phase). Additionally, maintain competitive salaries through implementing a bi-annual adjustment to the salary range table 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. Provide routine replacement of equipment, vehicles, and technology; provide funding to replace the County's financial software (ERP- Enterprise Resource Planning software)
5. Provide routine maintenance and preservation of the County's transportation network

**Fiscal Stability:** The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children’s Services Fund, and the 911/Emergency Management Fund. Sales tax is the primary revenue source for each of these funds, comprising approximately 52% in the General Fund; 81% 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 72% of total revenue.

*Budgetary Impact*— The fiscal year 2017 budget assumes a conservative 1.0% growth in sales tax revenue combined. The budget also reflects controlled growth of expenditures and careful use of non-recurring 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 over the past several years due to favorable revenue and expenditure budget variances. Planned use of fund balance resources within the fiscal year 2017 budget includes approximately \$1.6 million for replacement software (ERP system), \$850,000 for an emergency appropriation, and additional amounts for cyclical equipment and vehicle replacement.

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

Within the Community Children’s Services Fund, resources accumulated during 2013 and 2014 as funding policies were being developed by the commission-appointed Boone County Children’s Services Board (BCCSB). Additional resources accumulated during 2015 and 2016 as contract utilization fell below expected levels. These accumulated resources are available for appropriation which results in the annual budget exceeding annual revenue on a temporary basis.

Fund balance in the Law Enforcement Services Fund is projected to fall slightly below the minimum requirement, a temporary situation associated with higher-than-usual fixed asset replacements planned in fiscal year 2017. Fund balances in the County’s other major funds at the end of fiscal year 2017 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 III (final phase), bi-annual Salary Range Table Adjustment, and Compression & Performance Pay

**Increases:** During 2014, the County launched a comprehensive entity-wide salary study. This multi-year project was 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, were incorporated into the fiscal year 2016 budget. The results of Phase III included all remaining positions (professional, technical, supervisory, and management) as well as law enforcement positions excluded from Phase I.

*Budgetary Impact*— The budgetary impact of the salary plan and other related personnel priorities described above is as follows:

- Budgetary increase resulting from Phase III reclassification of positions: \$179,000 all funds combined (\$115,000 General Fund portion).
- Budgetary increase resulting from the bi-annual Salary Range Table adjustment: \$117,000 all funds combined (\$76,000 General Fund portion).
- 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: \$280,000 all funds combined (\$160,000 General Fund portion).

The combined budgetary impact is approximately \$576,000 for all funds combined (\$351,000 General Fund portion), which represents a 2% increase to payroll.

Operating budgets for Boone County Joint Communications (911) and Boone County Emergency Management: Construction of the Emergency Communications Center (ECC) was substantially complete mid-year 2016. The Emergency Management Office relocated to the ECC in September 2016 and the operations of Boone County Joint Communications (BCJC) is expected to relocate in 2017 in conjunction with installation of the new technology systems. The County anticipates that the fiscal year 2018 annual operating budget will reflect the complete budgetary impact of expanded operations within the new facility. 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 network will commence after operations are relocated to the new facility; the results of this planning process will be incorporated into subsequent years' budgets.

The County anticipates further development of Emergency Management activities within the County, which should impact the 2018 annual budget and beyond.

*Budgetary Impact*— The fiscal year 2017 budget includes \$7.9 million for operations of Joint Communications and Emergency Management. In addition, \$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 for a combined total of \$8.8 million. Revenues are expected to temporarily exceed routine operating costs, as was anticipated during the planning process for the ballot proposal. The County intends to accumulate resources to use for future planned capital and technology investment, thereby avoiding borrowing costs. Such capital needs occur on a cyclical or intermittent basis. As noted above, the County is beginning the planning process for the radio infrastructure network.

Routine replacement of equipment, vehicles, and technology: During the recent recession, annual appropriations for replacement equipment and technology were significantly reduced. As the local economy has improved the annual budget reflects a return to normal funding levels for routine equipment and technology needs.



A significant element of replacement software included in the fiscal year 2017 budget is the replacement of the County's internally developed software used for financial and budgetary activities. The County has utilized internally-developed software since the early 1990's but this business model is no longer sustainable nor does it meet the County's needs. The County contracted with an ERP consultant during 2016 to assist with this project.

*Budgetary Impact*— The fiscal year 2017 budget includes approximately \$4.7 million for investment in fixed assets. This includes \$1.9 million in the General Fund, \$900,000 in the Road and Bridge Fund, \$600,000 in the Law Enforcement Services Fund, \$1.1 million in the 911/Emergency Management Fund, and \$270,000 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 23% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed twice, with the current authorization expiring September 30, 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 \$14 million in fiscal year 2017. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 58% or \$8.0 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 2017 budget includes total appropriations of \$17.9 million in the Road and Bridge Fund allocated as follows:

- \$ 3.1 million – Distributions to cities and the Centralia Special Road District
- \$14.4 million – Infrastructure maintenance, preservation, engineering, and inspection activities, including \$900,000 for new and replacement equipment

- \$ 0.4 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 elected County Auditor serves as Budget Officer.

The process and deadlines set forth by statute are intended to provide a means for independently elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year; to ensure public access to the budget information; to ensure that public hearings are conducted; and to ensure that the adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

## Budget Summary Schedules

An aggregate comparison of the fiscal year 2016 and 2017 annual operating budgets (all funds combined) is shown below.

	All Governmental Funds Combined (excluding Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2016	2017	%	2016	2017	2016	2017
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	\$ 69,835,478	69,916,648	0%	\$ 5,970,509	6,515,140	\$ 698	1,128
Other Financing Sources (net)	120,425	28,364		-	-	-	-
Planned Use of Fund Balance	( 6,274,366)	6,787,084		1,812,321	241,387	3,405	2,392
<b>Total Revenues &amp; Other Sources</b>	<b>\$ 76,230,269</b>	<b>76,732,096</b>	<b>1%</b>	<b>\$ 7,782,830</b>	<b>6,756,527</b>	<b>\$ 4,103</b>	<b>3,520</b>
<b>Total Expenditures</b>	<b>\$ 76,230,269</b>	<b>76,732,096</b>	<b>1%</b>	<b>\$ 7,782,830</b>	<b>6,756,527</b>	<b>\$ 3,200</b>	<b>3,520</b>

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:

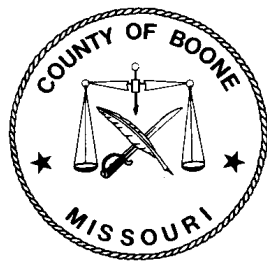
**Budget Summary by Fund Type:** This schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund balances at the end of the year. Similar 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 budgetary amounts for each functional unit and the source of

funding. This schedule demonstrates the extent to which the budgetary resources are provided from major funds, non-major funds, or a combination of funds.

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



## 2017 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
<b>FINANCIAL SOURCES:</b>					
<b>Revenues</b>					
Property Taxes	\$ 3,537,400	1,517,000	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,317,000	14,800,000	3,575,000	6,750,000	10,698,000
Franchise Taxes	164,000	-	-	-	-
Licenses and Permits	539,650	10,000	-	-	-
Intergovernmental	1,916,482	1,246,800	-	-	121,938
Charges for Services	3,899,764	39,655	-	-	750
Fines and Forfeitures	13,000	-	-	-	-
Interest	100,106	78,805	19,000	158,000	65,500
Hospital Lease	1,847,150	-	-	-	-
Other	1,374,278	21,300	-	-	-
<b>Total Revenues</b>	<b>27,708,830</b>	<b>17,713,560</b>	<b>3,594,000</b>	<b>6,908,000</b>	<b>10,886,188</b>
<b>Other Financing Sources</b>					
Transfer In from other funds	18,630	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	3,014	1,852	22,298	-	-
<b>Total Other Financing Sources</b>	<b>21,644</b>	<b>1,852</b>	<b>22,298</b>	<b>-</b>	<b>-</b>
<b>Planned Use of Fund Balance</b>	<b>3,718,158</b>	<b>206,716</b>	<b>394,915</b>	<b>2,969,093</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 31,448,632</b>	<b>17,922,128</b>	<b>4,011,213</b>	<b>9,877,093</b>	<b>10,886,188</b>
<b>FINANCIAL USES:</b>					
<b>Expenditures</b>					
Personal Services	\$ 18,172,946	4,594,097	2,713,817	214,395	4,280,378
Materials & Supplies	983,792	2,314,110	122,930	4,054	86,135
Dues Travel & Training	350,923	54,287	27,518	7,580	174,852
Utilities	522,622	125,574	62,921	3,562	202,500
Vehicle Expense	354,306	646,813	150	670	24,312
Equip & Bldg Maintenance	337,380	297,430	52,828	600	258,403
Contractual Services	2,874,286	8,248,791	334,825	9,274,247	1,143,913
Debt Service (Principal and Interest)	383,869	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	-
Other	4,588,620	482,889	71,142	351,985	616,245
Fixed Assets (New & Replacement)	1,969,888	908,137	600,082	5,000	1,145,351
<b>Total Expenditures</b>	<b>31,388,632</b>	<b>17,922,128</b>	<b>4,011,213</b>	<b>9,877,093</b>	<b>7,932,089</b>
<b>Other Financing Uses</b>					
Transfer Out to other funds	60,000	-	-	-	872,587
Early Retirement of Long-Term Debt	-	-	-	-	-
<b>Total Other Financing Uses</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>872,587</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 31,448,632</b>	<b>17,922,128</b>	<b>4,011,213</b>	<b>9,877,093</b>	<b>8,804,676</b>
<b>FUND BALANCE:</b>					
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 14,914,311	11,814,916	2,476,752	9,875,233	11,347,364
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(3,718,158)	(206,716)	(394,915)	(2,969,093)	2,081,512
<b>FUND BALANCE (GAAP), end of year</b>	<b>11,196,153</b>	<b>11,608,200</b>	<b>2,081,837</b>	<b>6,906,140</b>	<b>13,428,876</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>					
<b>APPROPRIATION, end of year</b>	<b>(393,625)</b>	<b>(7,000,000)</b>	<b>(1,454,800)</b>	<b>-</b>	<b>(10,300,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 10,802,528</b>	<b>4,608,200</b>	<b>627,037</b>	<b>6,906,140</b>	<b>3,128,876</b>
<b>Net Fund Balance as a percent of expenditures</b>	34.42%	25.71%	15.63%	69.92%	39.45%

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

<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>	<b>Internal Service Funds</b>	<b>Private Purpose Trust Funds</b>	<b>Grand Total</b>
-	5,054,400	-	-	5,054,400
128,020	128,020	-	-	128,020
-	50,140,000	-	-	50,140,000
-	164,000	-	-	164,000
50,000	599,650	-	-	599,650
354,174	3,639,394	-	-	3,639,394
1,964,810	5,904,979	6,463,124	-	12,368,103
-	13,000	-	-	13,000
75,536	496,947	44,985	1,128	543,060
525,500	2,372,650	-	-	2,372,650
8,030	1,403,608	7,031	-	1,410,639
<b>3,106,070</b>	<b>69,916,648</b>	<b>6,515,140</b>	<b>1,128</b>	<b>76,432,916</b>
979,597	998,227	-	-	998,227
-	-	-	-	-
1,200	28,364	-	-	28,364
<b>980,797</b>	<b>1,026,591</b>	<b>-</b>	<b>-</b>	<b>1,026,591</b>
<b>1,579,714</b>	<b>8,868,596</b>	<b>241,387</b>	<b>2,392</b>	<b>9,112,375</b>
<b>5,666,581</b>	<b>79,811,835</b>	<b>6,756,527</b>	<b>3,520</b>	<b>86,571,882</b>
1,327,611	31,303,244	1,003,876	-	32,307,120
135,132	3,646,153	124,166	-	3,770,319
137,858	753,018	4,540	-	757,558
12,208	929,387	395,697	-	1,325,084
10,615	1,036,866	24,967	-	1,061,833
20,022	966,663	250,931	-	1,217,594
1,733,300	23,609,362	4,647,968	3,300	28,260,630
1,131,443	1,515,312	-	-	1,515,312
12,000	1,152,000	16,100	-	1,168,100
936,852	7,047,733	169,097	220	7,217,050
143,900	4,772,358	119,185	-	4,891,543
<b>5,600,941</b>	<b>76,732,096</b>	<b>6,756,527</b>	<b>3,520</b>	<b>83,492,143</b>
65,640	998,227	-	-	998,227
-	-	-	-	-
<b>65,640</b>	<b>998,227</b>	<b>-</b>	<b>-</b>	<b>998,227</b>
<b>5,666,581</b>	<b>77,730,323</b>	<b>6,756,527</b>	<b>3,520</b>	<b>84,490,370</b>
9,076,042	59,504,618	3,717,314	103,189	63,325,121
-	-	-	-	-
-	-	-	-	-
(1,579,714) *	(6,787,084) *	(241,387)	(2,392)	(7,030,863) *
<b>7,496,328</b>	<b>52,717,534</b>	<b>3,475,927</b>	<b>100,797</b>	<b>63,790,586</b>
(903,940)	(20,052,365)	-	(37,671)	(20,090,036)
<b>6,592,388</b>	<b>32,665,169</b>	<b>3,475,927</b>	<b>63,126</b>	<b>36,204,222</b>

## 2017 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 &amp; Supplies</u>	<u>Dues, Travel &amp; Training</u>	<u>Utilities*</u>	<u>Vehicle Expense</u>
General Government Operations	\$ 6,404,442	\$ 567,155	\$ 273,396	\$ 103,144	\$ 21,065
Public Safety & Judicial - Courts	2,214,707	149,658	82,605	131,915	18,830
Public Safety & Judicial - Sheriff/Corrections	9,449,021	444,965	96,657	311,798	280,036
Public Safety & Judicial - Prosecuting Attorney	2,754,270	55,522	45,705	21,862	5,804
Public Safety & Judicial - 911 & Emergency	4,280,378	86,135	174,852	202,500	24,312
Public Safety & Judicial - Other	428,401	6,600	4,300	18,988	15,000
Environment, Protective Inspection & Infrastructure	5,507,046	2,330,169	65,253	133,962	668,619
Community Health & Public Services	264,979	4,849	10,250	5,122	3,200
Other	-	1,100	-	96	-
<b>Total</b>	<b>\$ 31,303,244</b>	<b>\$ 3,646,153</b>	<b>\$ 753,018</b>	<b>\$ 929,387</b>	<b>\$ 1,036,866</b>

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

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

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

(continued)

<b>Equip &amp; Bldg Maintenance</b>	<b>Contractual Services</b>	<b>Debt Service (Principal &amp; Interest)</b>	<b>Emergency &amp; Other</b>	<b>Fixed Assets New/Replace</b>	<b>Total Expenditures</b>	<b>Other Financing Uses</b>	<b>Combined Total</b>
\$ 230,877	\$ 1,597,451	\$ 383,869	\$ 2,289,231	\$ 1,903,649	<b>\$ 13,774,279</b>	\$ 60,000	\$ 13,834,279
57,545	781,226	-	980,438	68,225	<b>4,485,149</b>	-	4,485,149
79,942	837,979	-	1,080,160	682,950	<b>13,263,508</b>	40,000	13,303,508
6,210	5,155	-	204,554	15,951	<b>3,115,033</b>	25,640	3,140,673
258,403	1,143,913	-	639,868	1,145,351	<b>7,955,712</b>	872,587	8,828,299
823	351,231	-	79,185	-	<b>904,528</b>	-	904,528
302,553	8,287,360	-	909,545	948,732	<b>19,153,239</b>	-	19,153,239
950	10,601,047	-	1,759,493	7,500	<b>12,657,390</b>	-	12,657,390
29,360	4,000	1,131,443	257,259	-	<b>1,423,258</b>	-	1,423,258
<b>\$ 966,663</b>	<b>\$ 23,609,362</b>	<b>\$ 1,515,312</b>	<b>\$ 8,199,733</b>	<b>\$ 4,772,358</b>	<b>\$ 76,732,096</b>	<b>\$ 998,227</b>	<b>\$ 77,730,323</b>

The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). This matrix provides the reader with a comprehensive overview of the financial resources allocated to each department (or cost center) and the source of such funding.



# 2017 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

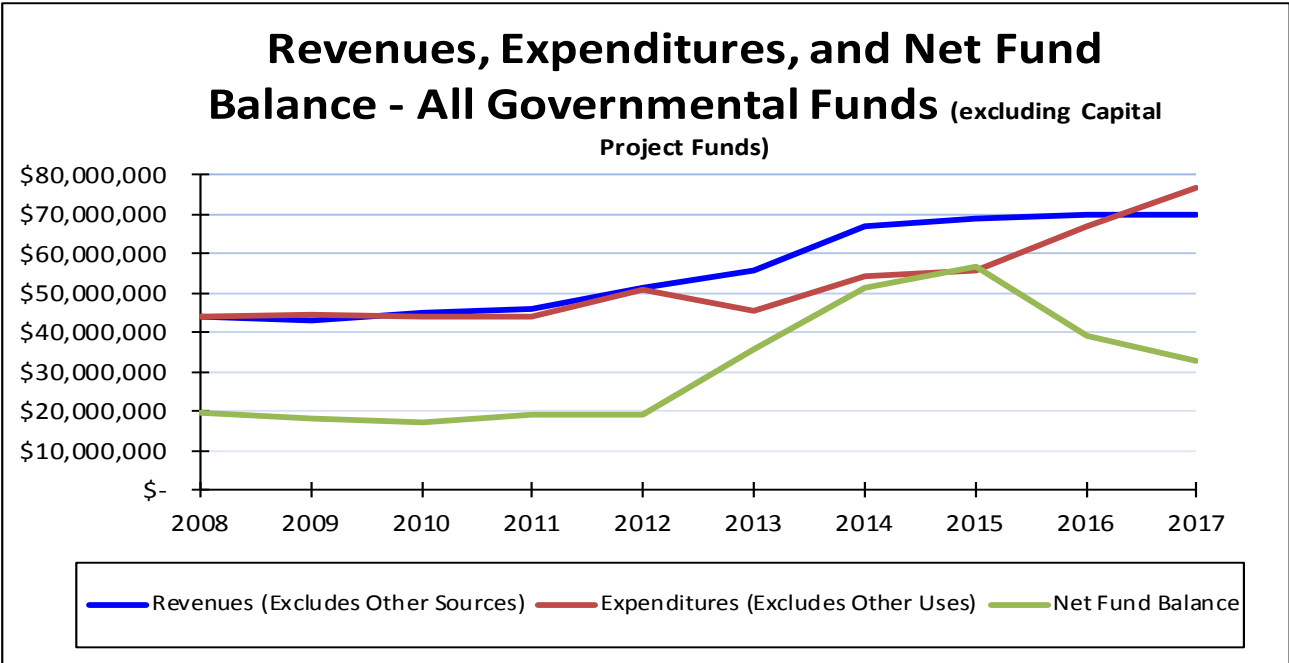
		Major Funds						
Function		General	Road and Bridge	Law Enforcement Services	Community Children's Services	911/Emergency Management Fund	Non- Major Funds	Total Governmental Funds
Dept. #	Department/Cost Center Name	Fund	Fund	Fund	Fund	Fund	Funds	Funds
<b>General Government Operations</b>								
1110	Auditor	\$ 474,208	-	-	-	-	-	474,208
1115	Human Resources	333,380	-	-	-	-	-	333,380
1118	Purchasing	311,848	-	-	-	-	-	311,848
1121	County Commission	549,067	-	-	-	-	-	549,067
1122	County Association Dues	46,824	-	-	-	-	-	46,824
1123	Emergency & Contingency	865,000	-	-	-	-	-	865,000
1125	Centralia Office	11,282	-	-	-	-	-	11,282
1126	County Counselor Office	397,934	-	-	-	-	-	397,934
1131	County Clerk	261,518	-	-	-	-	-	261,518
1132	Election and Registration	579,172	-	-	-	-	-	579,172
2300	Election Services	-	-	-	-	-	103,720	682,892
1133	Election Activities	257,750	-	-	-	-	-	257,750
1140	Treasurer	307,319	-	-	-	-	-	307,319
1150	Collector	588,678	-	-	-	-	-	588,678
2110	Collector Tax Maint Activity	-	-	-	-	-	236,665	825,343
1160	Recorder	538,717	-	-	-	-	-	538,717
2800	Record Storage & Preservation	-	-	-	-	-	400,848	939,565
1170	Information Technology	3,723,836	-	-	-	-	-	3,723,836
1175	GIS - Consortium	2,950	-	-	-	-	-	2,950
1176	GIS - County	219,184	-	-	-	-	-	219,184
1190	Non-Departmental	759,841	-	-	-	-	-	759,841
1191	Insurance & Safety	558,038	-	-	-	-	-	558,038
1192	Employee Benefits	74,940	-	-	-	-	-	74,940
1194	Mail Services	433,130	-	-	-	-	-	433,130
1195	Insurance Claim Activity	50,000	-	-	-	-	-	50,000
1196	Records Management Services	29,438	-	-	-	-	-	29,438
2010	Assessment	-	-	-	-	-	1,658,992	1,658,992
	<b>Sub-Total</b>	<b>11,374,054</b>	-	-	-	-	<b>2,400,225</b>	<b>13,774,279</b>
<b>Public Safety &amp; Judicial - Courts</b>								
1210	Circuit Court Services	1,783,372	-	-	-	-	-	1,783,372
1221	Circuit Clerk	540,439	-	-	-	-	-	540,439
1230	Jury Services & Court Costs	232,000	-	-	-	-	-	232,000
1241	Juvenile Office	450,777	-	-	-	-	-	450,777
1242	Juvenile Justice Center	384,979	-	-	-	-	-	384,979
1243	Juvenile Justice Grants	174,640	-	-	-	-	-	174,640
2820	Family Service & Justice	-	-	-	-	-	93,300	93,300
2830	Circuit Drug Court	-	-	-	-	-	174,590	174,590
2831	Veterans Court	-	-	-	-	-	160,044	160,044
2850	Administration of Justice	-	-	-	-	-	55,775	55,775
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	22,000	22,000
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	411,133	-	-	-	411,133
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100
	<b>Sub-Total</b>	<b>3,566,207</b>	-	<b>413,233</b>	-	-	<b>505,709</b>	<b>4,485,149</b>
<b>Public Safety &amp; Judicial - Sheriff &amp; Corrections</b>								
1251	Sheriff	4,959,667	-	-	-	-	-	4,959,667
1253	Internet Crimes Task Force	61,702	-	-	-	-	-	61,702
1255	Corrections	4,862,002	-	-	-	-	-	4,862,002
2510	Sheriff Training	-	-	-	-	-	28,200	28,200
2521	Community Traffic Safety	-	-	-	-	-	13,385	13,385
2522	DARE Program	-	-	-	-	-	1,000	1,000
2525	Community Programs	-	-	-	-	-	715	715
2540	Sheriff Civil Charges	-	-	-	-	-	7,302	7,302
2550	Sheriff Revolving Fund	-	-	-	-	-	113,220	113,220
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	17,831	17,831
2570	Sheriff K9 Operations	-	-	-	-	-	4,875	4,875
2901	Sheriff-Law Enf Sls Tax	-	-	2,159,566	-	-	-	2,159,566
2902	Corrections - Law Enf Sls Tax	-	-	839,043	-	-	-	839,043
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000
	<b>Sub-Total</b>	<b>\$ 9,883,371</b>	-	<b>3,193,609</b>	-	-	<b>186,528</b>	<b>13,263,508</b>

		Major Funds						
Function		General	Road and	Law	Community	911/Emergency	Non-	Total
Dept. #	Department/Cost Center Name	Fund	Bridge Fund	Enforcement	Children's	Management	Major	Governmental
				Services Fund	Services Fund	Fund	Funds	Funds
<b>Public Safety &amp; Judicial - Prosecuting Attorney</b>								
1261	Prosecuting Attorney	\$ 2,064,656	-	-	-	-	-	2,064,656
1262	Victim Witness	360,562	-	-	-	-	-	360,562
1263	IV-D	244,099	-	-	-	-	-	244,099
1264	PA Retirement	10,336	-	-	-	-	-	10,336
2600	PA Training	-	-	-	-	-	3,163	3,163
2610	PA Tax Collections	-	-	-	-	-	71,928	71,928
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,497	1,497
2651	Bad Check Collections	-	-	-	-	-	505	505
2903	PA - Law Enf Sales Tax	-	-	335,212	-	-	-	335,212
	<b>Sub-Total</b>	<b>2,679,653</b>	<b>-</b>	<b>335,212</b>	<b>-</b>	<b>-</b>	<b>100,168</b>	<b>3,115,033</b>
<b>Public Safety &amp; Judicial - 911 &amp; Emergency Management</b>								
2101	LEPC_CERF Grant	-	-	-	-	-	23,623	23,623
2700	911/EM Sales Tax Revenue	-	-	-	-	434,324	-	434,324
2701	E911/Joint Communications	-	-	-	-	4,093,281	-	4,093,281
2702	Emergency Management Operations	-	-	-	-	658,145	-	658,145
2703	Information Technology-911/EM	-	-	-	-	1,030,403	-	1,030,403
2704	Joint Communication Radio Network	-	-	-	-	1,506,797	-	1,506,797
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	209,139	-	209,139
	<b>Sub-Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,932,089</b>	<b>23,623</b>	<b>7,955,712</b>
<b>Public Safety &amp; Judicial - Other</b>								
1200	Public Administrator	476,582	-	-	-	-	-	476,582
1280	Medical Examiner	322,110	-	-	-	-	-	322,110
1285	District Defender	36,677	-	-	-	-	-	36,677
2900	Law Enf Sales Tax Revenue	-	-	27,500	-	-	-	27,500
2905	Judical Info Sys-Law Enf Sls Tax	-	-	41,659	-	-	-	41,659
	<b>Sub-Total</b>	<b>835,369</b>	<b>-</b>	<b>69,159</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>904,528</b>
<b>Environment, Protective Inspection &amp; Infrastructure</b>								
1340	NID Administration	6,250	-	-	-	-	-	6,250
1360	Solid Waste Recycling	129,078	-	-	-	-	-	129,078
1370	BC Reg Sewer Dist Mgmt Service	4,709	-	-	-	-	-	4,709
1710	Planning and Zoning	406,599	-	-	-	-	-	406,599
1720	Building Codes	494,602	-	-	-	-	-	494,602
1725	Stormwater Administration	189,873	-	-	-	-	-	189,873
2040	Public Works-R&B Maintenance	-	8,323,044	-	-	-	-	8,323,044
2041	Pavement Preservation	-	4,557,000	-	-	-	-	4,557,000
2045	Public Works-Design & Construction	-	1,359,297	-	-	-	-	1,359,297
2046	Stormwater Administration	-	128,837	-	-	-	-	128,837
2048	PW - Insurance Claim Activity	-	30,000	-	-	-	-	30,000
2049	PW - Administration	-	3,523,950	-	-	-	-	3,523,950
	<b>Sub-Total</b>	<b>1,231,111</b>	<b>17,922,128</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,153,239</b>
<b>Community Health &amp; Public Services</b>								
1410	Community Health	1,157,766	-	-	-	-	-	1,157,766
1420	Social Services	48,510	-	-	-	-	-	48,510
1430	Community Services	99,260	-	-	-	-	-	99,260
1730	Animal Control	240,055	-	-	-	-	-	240,055
1740	On-Site Waste Water	104,968	-	-	-	-	-	104,968
2030	Domestic Violence	-	-	-	-	-	27,696	27,696
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	1,102,042	1,102,042
2160	Community Children Services Administration	-	-	-	377,093	-	-	377,093
2161	Children's Services Funding Opportunities	-	-	-	9,500,000	-	-	9,500,000
	<b>Sub-Total</b>	<b>1,650,559</b>	<b>-</b>	<b>-</b>	<b>9,877,093</b>	<b>-</b>	<b>1,129,738</b>	<b>12,657,390</b>
<b>Other</b>								
1510	Economic Support	53,000	-	-	-	-	-	53,000
1610	Parks & Recreation	115,308	-	-	-	-	-	115,308
2120	Fairground maintenance Fund	-	-	-	-	-	118,000	118,000
3050	2010 Series Spec Oblg Bond - Txb1	-	-	-	-	-	99,816	99,816
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	872,587	872,587
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	70,375	70,375
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	10,830	10,830
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,580	10,580
3900	2011A GO Bonds - Road NID	-	-	-	-	-	53,200	53,200
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	4,870	4,870
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,692	14,692
	<b>Sub-Total</b>	<b>\$ 168,308</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,254,950</b>	<b>1,423,258</b>
	<b>Total Expenditures</b>	<b>31,388,632</b>	<b>17,922,128</b>	<b>4,011,213</b>	<b>9,877,093</b>	<b>7,932,089</b>	<b>5,600,941</b>	<b>76,732,096</b>
	<b>Other Financing Uses</b>	<b>60,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>872,587</b>	<b>65,640</b>	<b>998,227</b>

# 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 2013-2015:** 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 2017 revenue projection, taken as a whole for all governmental funds, is relatively flat compared to the fiscal year 2016 budget. A three-year comparison of revenues by source for all governmental funds is presented below. The following section describes the major sources of revenue for the County’s combined governmental funds and the primary causes for fluctuations between the prior and current budget years.

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

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2015 (Actual)	2016 (Budget)	2016 (Estimated)	2017 (Budget)	% Change 17 Budget over 16 Budget	% of Total for 2017
Property Taxes	\$ 4,833,291	4,909,700	4,933,650	5,054,400	3%	7.2%
Assessments	240,172	116,486	143,430	128,020	10%	0.2%
Sales Taxes	49,173,652	50,710,000	49,662,170	50,140,000	-1%	71.7%
Franchise Taxes	159,406	159,200	164,000	164,000	3%	0.2%
Licenses and Permits	736,405	643,902	755,544	599,650	-7%	0.9%
Intergovernmental	3,914,051	3,722,427	3,818,906	3,639,394	-2%	5.2%
Charges for Services	6,146,723	6,311,101	6,575,589	5,904,979	-6%	8.4%
Fines and Forfeitures	13,917	11,000	13,000	13,000	18%	0.0%
Interest	251,064	260,302	558,737	496,947	91%	0.7%
Hospital Lease	2,344,924	2,357,800	2,360,840	2,372,650	1%	3.4%
Other*	1,261,653	633,560	799,765	1,403,608	122%	2.0%
<b>Total Revenues</b>	<b>\$ 69,075,258</b>	<b>69,835,478</b>	<b>69,785,631</b>	<b>69,916,648</b>	<b>0%</b>	<b>100.0%</b>

\*Other includes various lease revenue and other miscellaneous revenue.

### Property Tax (7.2% of total revenue)

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

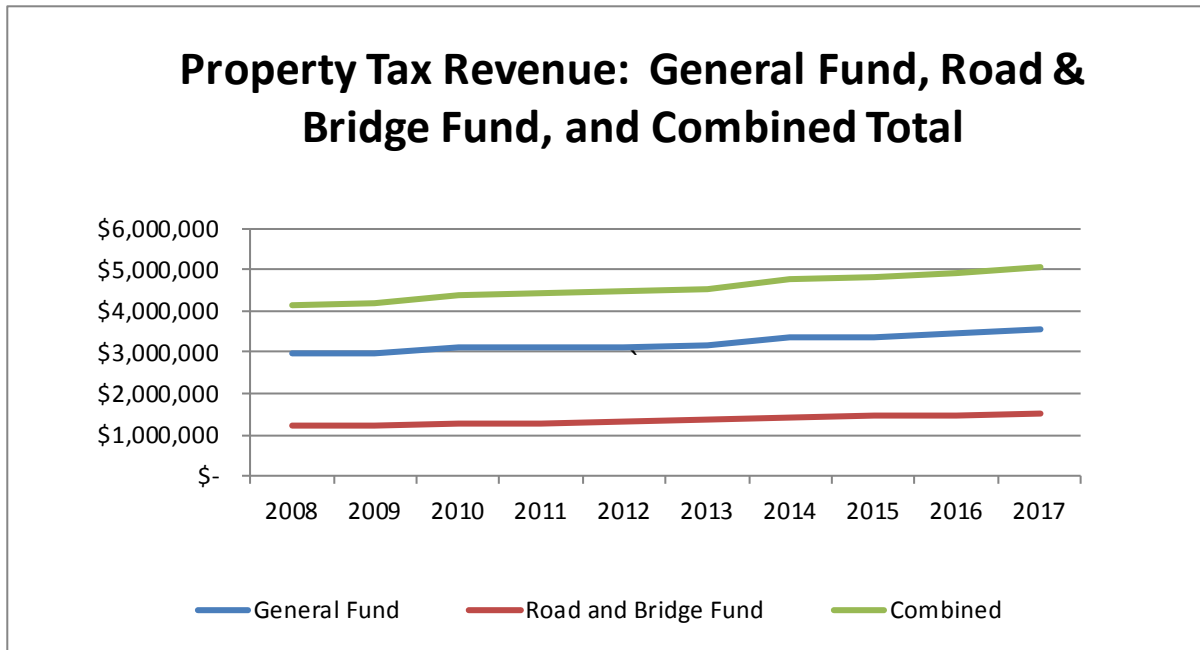
Assessed valuation grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. Total assessed value for the County is nearly \$2.7 billion. The fiscal year 2017 Budget assumes 3% growth in assessed valuation for real estate property and 2.0% 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 2017 which includes the following:

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

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



Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County’s debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information* tab section.

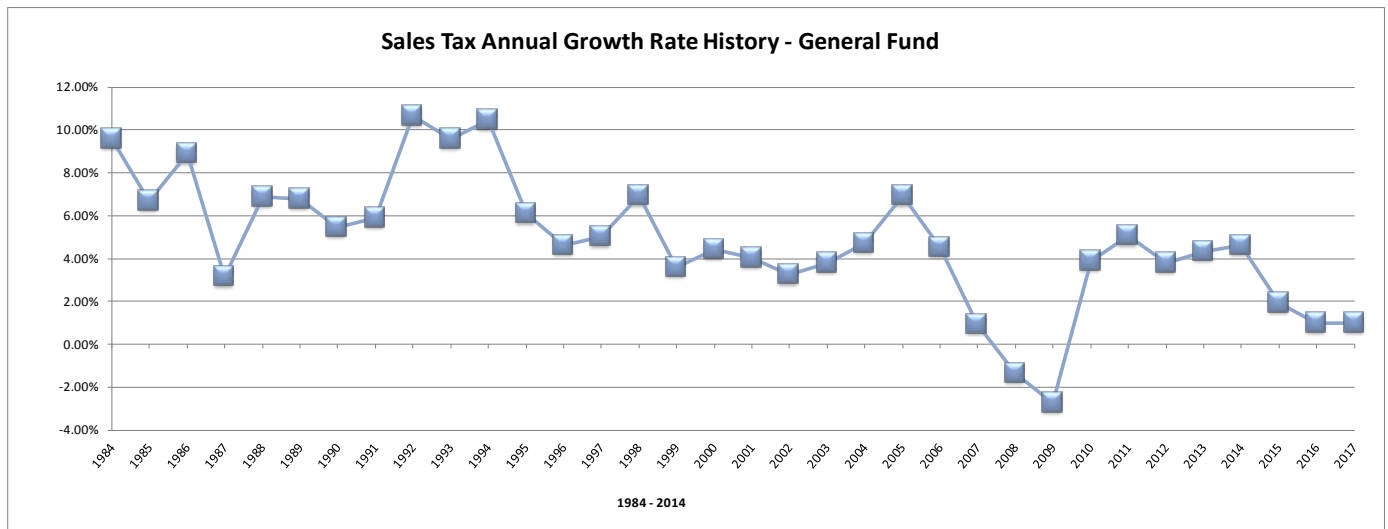
### Assessments (0.2% of total revenue)

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 (71.7% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for approximately 72% of all regular operating revenues in the County’s governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to 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 2016 budget was prepared using a 3% growth rate; this has been reduced to 1.0% and the fiscal year 2017 budget assumes 1.0% growth as well, to reflect current economic trends.

The County receives the following sales tax revenue:

**One-half cent permanent sales tax in the General Fund.** This sales tax is expected to generate \$14.3 million in 2017, which represents approximately 52% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

**One-half cent sales tax in the Road and Bridge Fund.** This sales tax is expected to generate \$14.3 million in 2017, which represents approximately 81% 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 \$500,000 in 2017. This revenue source declined significantly in 2008 and has increased modestly since and is approximately equal to 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 2017, 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.

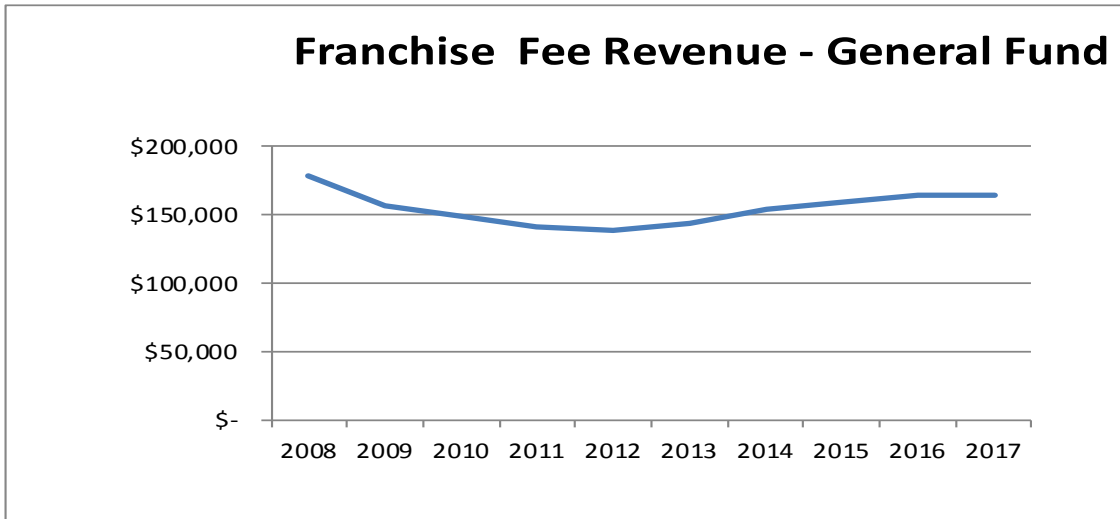
**One-quarter cent permanent community children's services sales tax.** This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. The tax is expected to generate \$6.8

million in fiscal year 2017. It is the sole source of revenue for the Community Children’s Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County’s other sales tax levies.)

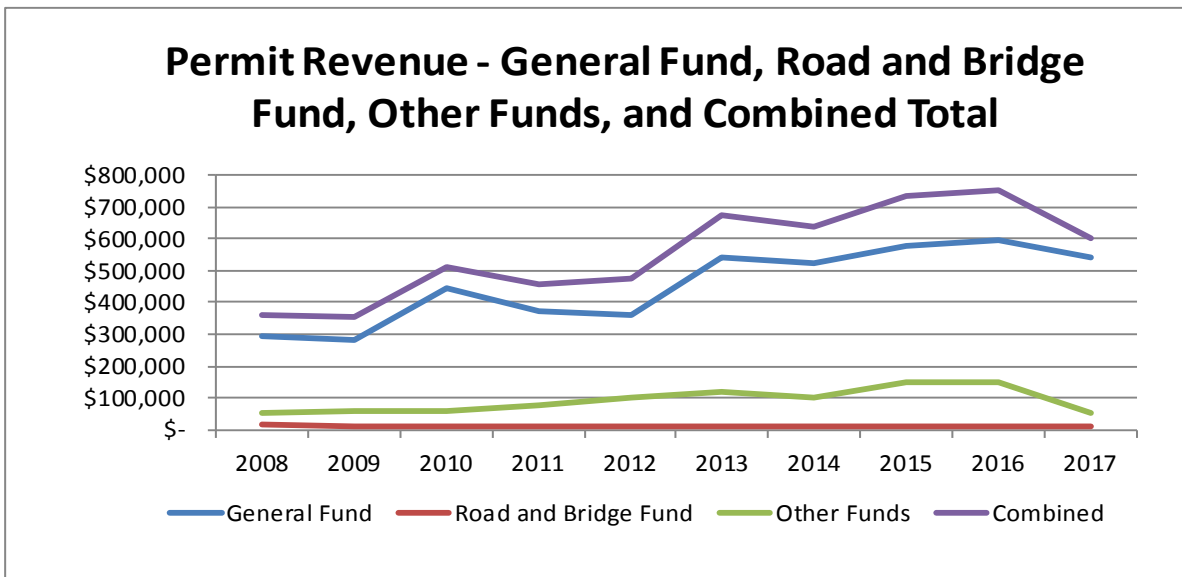
**Three-eighths cent permanent 911/Emergency Management sales tax.** This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.7 million in fiscal year 2017.

**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 and reviews the fee structure in conjunction with the annual budget process. The 2017 budget reflects a small increase to the food handling permit fees, bringing the expected cost recovery rate to approximately 46%.

Conceal-and-carry weapons permits were authorized by the state legislature in fiscal year 2004; this revenue, which consists of new and renewal permits, is accounted for within the Sheriff Revolving Fund. Legislative changes enacted mid-year 2016 eliminated the permitting requirement for concealed weapons, which will significantly impact this revenue. Right-of-way permit revenue is accounted for within the Road and Bridge Fund.

The net decrease in projected revenue for fiscal year 2017 is attributable to the legislative change pertaining to concealed weapons permit fees.

## **Intergovernmental Revenues (5.2% of total revenue)**

The County receives substantial revenues from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues. Overall, this revenue category reflects a 2% reduction from the prior year; this decline is primarily associated with grants that are subject to renewal during the County's fiscal year.

The County's primary intergovernmental revenue sources in fiscal year 2017 include the following:

- Within the General Fund—
  - Prisoner per diem reimbursement, \$700,000 and juvenile detention reimbursement, \$62,000
  - Child Support Enforcement, \$246,000
  - Reimbursement from Callaway County (Court Administration, Juvenile Office, and Juvenile Detention), \$95,500
  - Various law enforcement and judicial grants, \$314,000
- 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

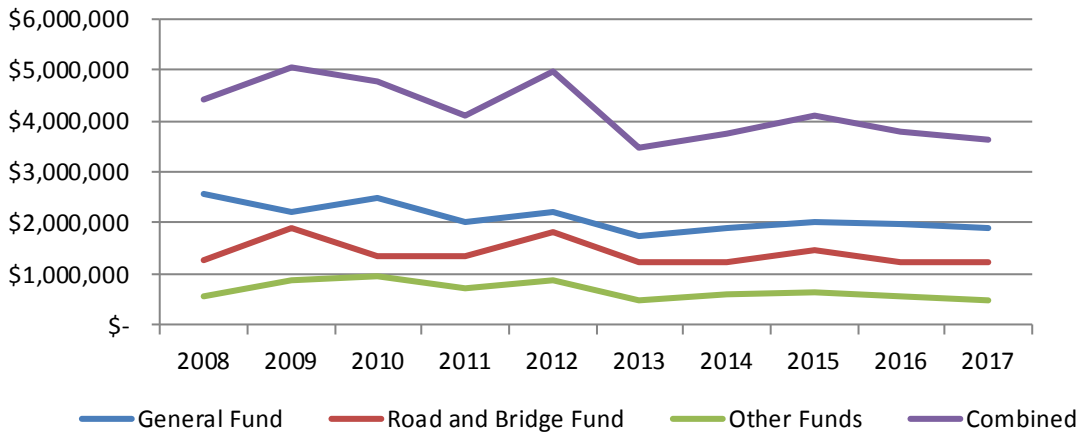
The fiscal year 2017 budget includes amounts for grants that have been awarded to the County, but only for the current award period; the budget will be amended upon notification of renewal or extension. In accordance with county policy, *potential* grants are not included in the budget until final award 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:

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



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

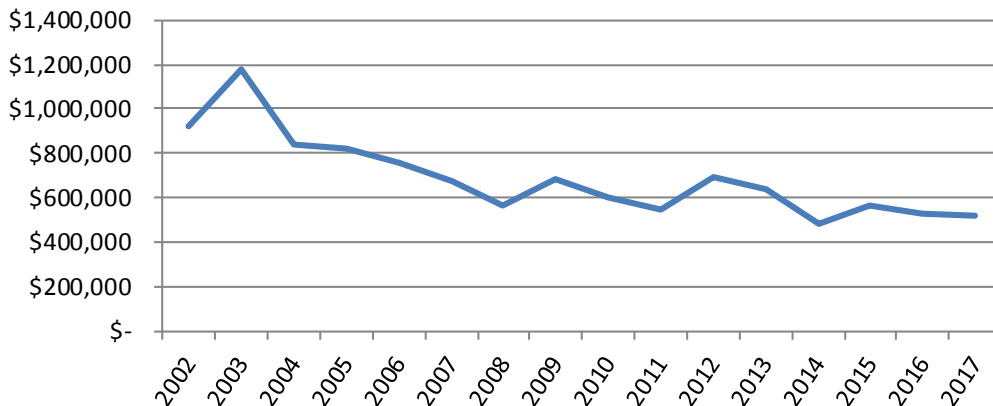


### Charges for Services (8.4% of total revenue)

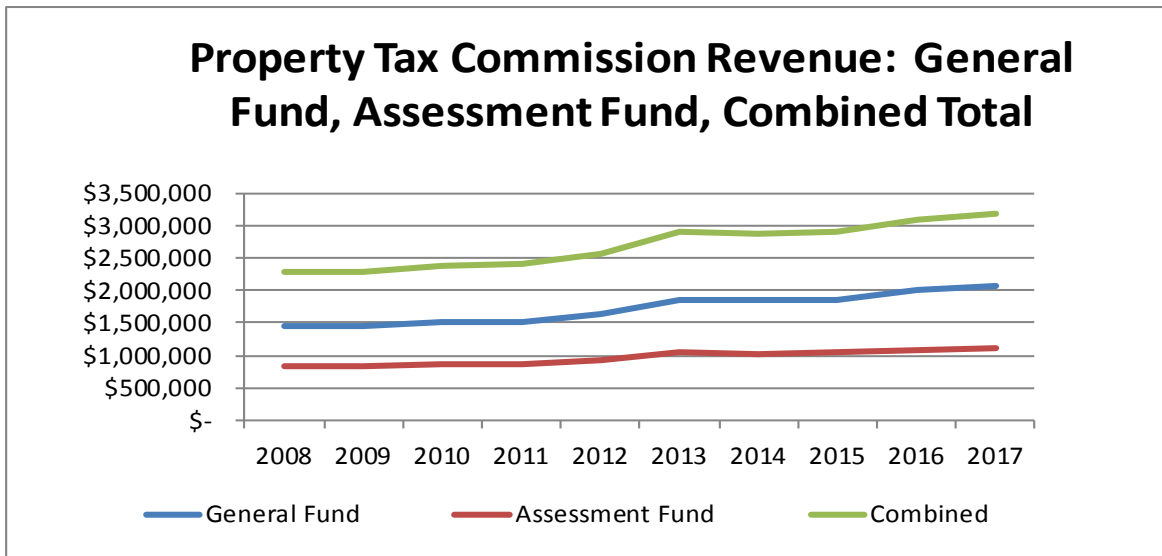
The decline in this category is due to reclassifying inter-fund reimbursements into a new account, *Interfund Services Used*, which is accounted for within the “Other” category. After taking this change into account, Charges for Services revenues for fiscal year 2017 are expected to be consistent with 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 2017 is approximately \$520,000 (General Fund).

### Real Estate Recording Fees: General Fund



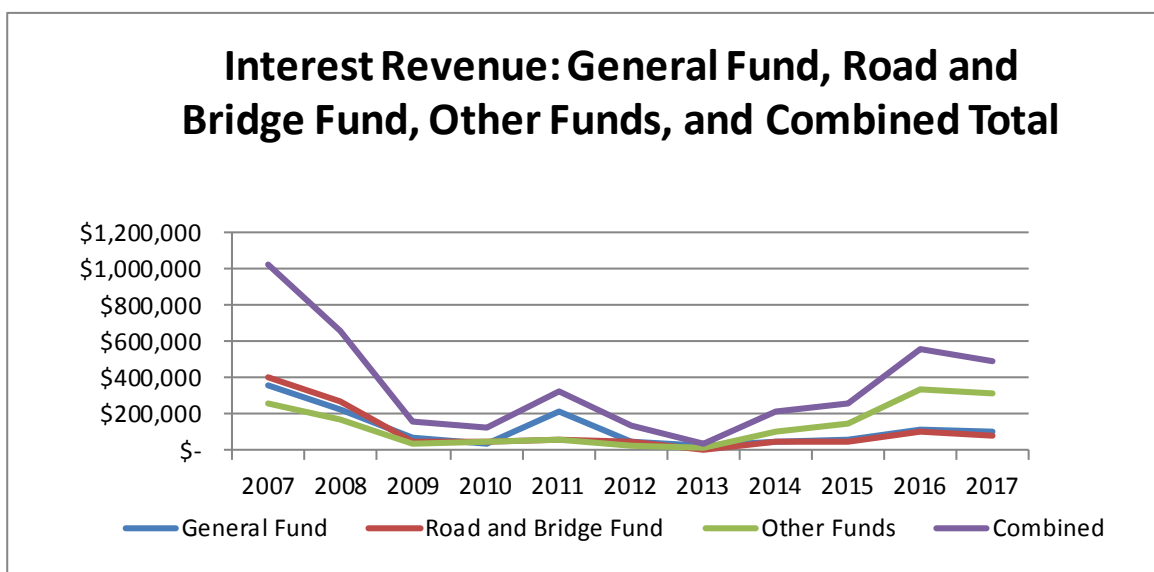
Property tax commission revenue is collected on paid property tax bills and it provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



### Fines and Forfeitures, Interest, and Other Revenues (2.7% 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 2017, the County expects to earn approximately \$497,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the following graph.



### Hospital Lease Revenue (3.4% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved an agreement with CH Allied Services, Inc. (CHAS) in 1988 for the lease of the Boone Hospital

Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. The Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The lease has been revised and amended several times since its original inception. The most recent amendment extended the lease term through December 31, 2020.

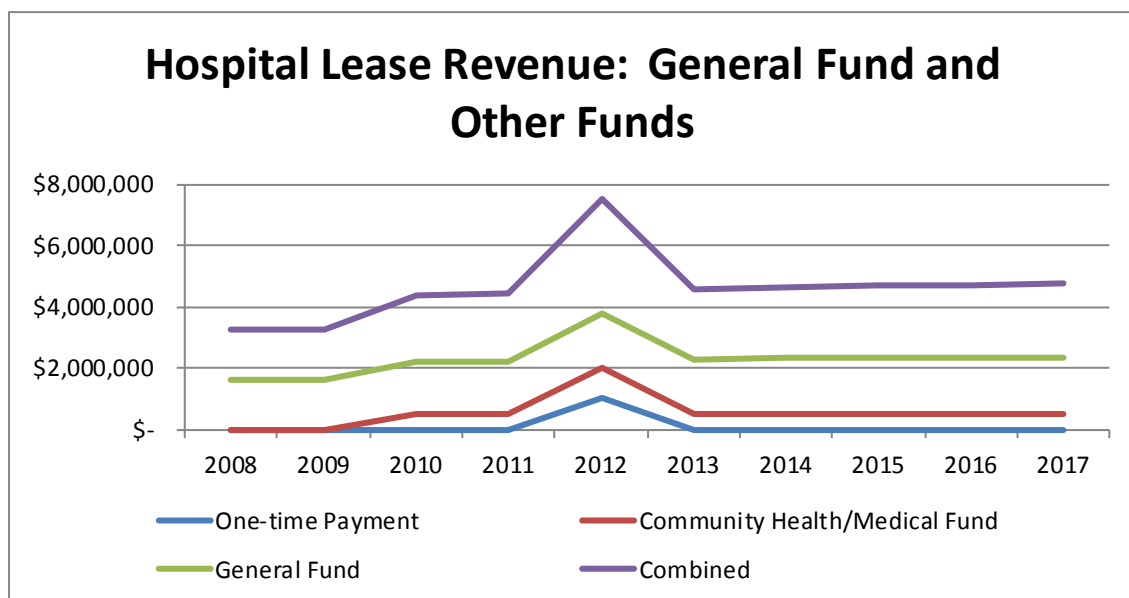
The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2017, the combined lease revenue is estimated at \$2.37 million. These lease payments are in addition to the lease payments paid directly to the Boone Hospital Board of Trustees. The two lease payment components are described below.

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 2017 Budget includes estimated lease revenue of \$1.85 million, which assumes 0.5% CPI growth. This revenue is unrestricted as to use and 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 2017 Budget includes estimated lease revenue of \$525,500, 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 6.7% 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 2017 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$76.7 million, which represents a 1% increase over the prior year's budget (as amended) of \$76.2 million. The budgetary increase is primarily attributable to funding for fixed asset replacements (vehicles, equipment, hardware, and software).

A multi-year comparison of expenditures by functional category is presented on the following page. The fiscal year 2017 budget reflects an overall 1% increase as compared to the prior year.

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

Expenditures by Function	2015 (Actual)	2016 (Budget)	2016 (Estimated)	2017 (Budget)	17 Budget over 16 Budget	Total for 2017
General Government Operations*	\$ 9,197,803	12,721,602	10,437,622	11,486,761	-10%	15.0%
Public Safety & Judicial	21,950,396	28,243,091	24,282,239	27,811,453	-2%	36.2%
Environment, Protective Inspection & Infrastructure	16,560,963	18,056,834	16,649,380	18,204,507	1%	23.7%
Community Health & Public Services	3,081,699	12,350,835	11,253,441	12,649,890	2%	16.5%
Fixed Assets (New and Replacement)	3,096,129	3,052,076	2,673,538	4,772,358	56%	6.2%
Debt Service	1,515,325	1,524,192	1,524,192	1,515,312	-1%	2.0%
Other	106,958	281,639	150,294	291,815	4%	0.4%
<b>Total Expenditures</b>	<b>\$ 55,509,273</b>	<b>76,230,269</b>	<b>66,970,706</b>	<b>76,732,096</b>	<b>1%</b>	<b>100.0%</b>

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

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

Total fiscal year 2017 expenditures shown in the table above exceed total revenue shown in the table presented earlier. Such a situation occurs whenever revenue earned in one fiscal year accumulates within a fund and is spent in a subsequent fiscal year (i.e., a timing difference). For example, sales tax revenues dedicated to community children's services have accumulated within the restricted special revenue fund since 2013 and are appropriated for procurement of services in fiscal year 2017, thereby resulting in total appropriations exceeding the expected revenues for the year. In addition, planned use of fund balance within the General Fund includes funding for equipment replacement, software 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 2016 is projected at 88% of budget for all governmental funds combined; however, the projected spending varies significantly across funds:

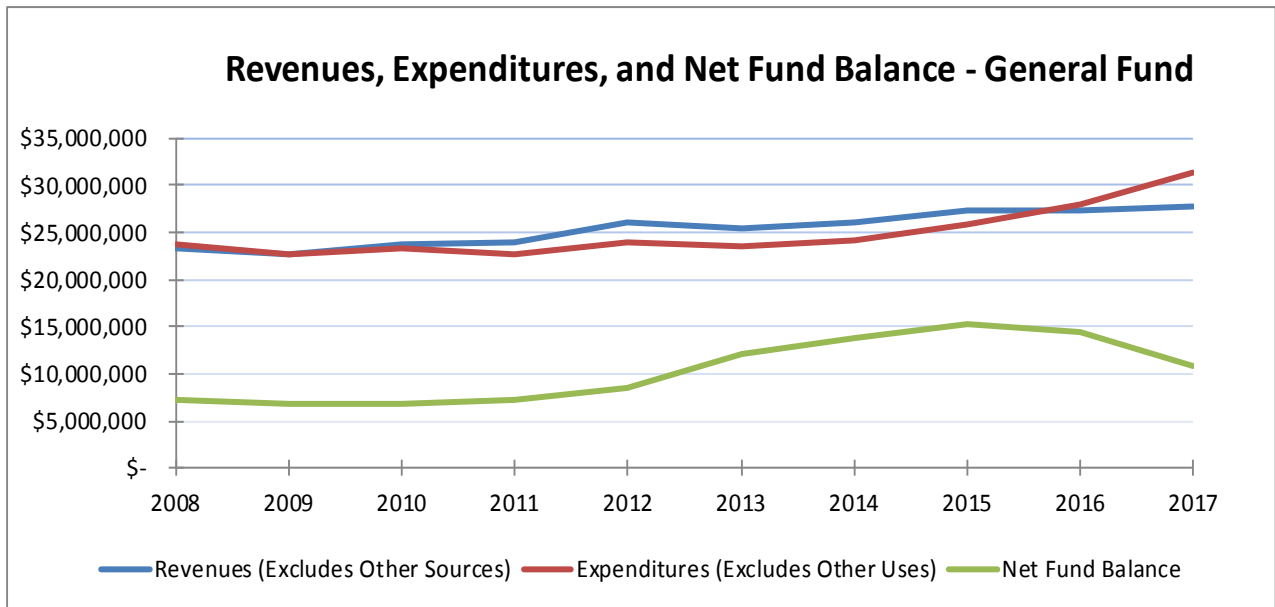
- General Fund— fiscal year 2016 projected actual spending is ~91% of budget (significant budget variance due to the high number of vacant positions, unspent emergency appropriations, and favorable variances for County election costs)
- Road and Bridge Fund— fiscal year 2016 projected actual spending is 92% of budget (significant variance due to budget savings in materials, utilities, fuel, equipment acquisition, infrastructure preservation and rehab programs, re-budgeting a bridge project in 2017, and unspent emergency appropriations)
- Law Enforcement Services Fund— fiscal year 2016 projected actual spending is 94% of budget (budget variances are due to personnel vacancies and savings on fixed asset purchases during the year)
- Community Children’s Services Fund— fiscal year 2016 projected actual spending is 90% of budget; the unspent amounts have been included in the budget amounts for fiscal year 2017.
- 911/Emergency Management Fund— fiscal year 2016 projected actual spending is 64% 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 2016 projected actual spending is 68% 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 2016 project actual spending is 100% of budget

Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, personnel vacancies and turnover, favorable weather conditions, 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. In addition, 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 on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years and that a portion of such accumulated resources are incorporated into the 2017 budget as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2017. In addition, the fund balances for the major funds (except for the Law Enforcement Services Fund as previously described) are projected to exceed the minimum level established by County Commission policy.

#### **General Government Operations (15.0% of total expenditures)**

The 2016 budget included significant appropriations for election costs which are not required in 2017. As a result, this category reflects a budgetary decrease.

#### **Public Safety and Judicial (36.2 % of total expenditures)**

The fiscal year 2016 budget was revised during the year to establish appropriations for a new records management system (sheriff) and jail management system. Funding was provided from several sources including the General Fund, the Law Enforcement Sales Tax Fund, the Inmate and Prisoner Security Fund, and the Sheriff Revolving Fund. The fiscal year 2017 budget does not include a similar project and this accounts for the reduction in spending in this functional area.

#### **Environment, Protective Inspection, and Infrastructure (23.7 % 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 2017 budget reflects little change as compared to the fiscal year 2016 budget.

#### **Community Health and Public Services (16.5% 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. Portions of the accumulated resources were budgeted in fiscal year 2016 and again in 2017; therefore, the overall budget amounts for these two years are higher than will be expected in subsequent years. At such time that the accumulated resources have been utilized, the annual operating budget should be consistent with annual operating revenues, which total approximately \$7.0 million.

### **Fixed Assets (New and Replacement) (6.2% of total expenditures)**

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

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

- **\$1.97 million General Fund:** new and replacement vehicles, equipment, computer hardware, and computer software. The significant increase over the prior year is the result of funding for replacement ERP software.
- **\$900,000 Road and Bridge Fund:** approximately \$150,000 is associated with new equipment; the remaining \$750,000 is associated with routine replacement of machinery and equipment, computer hardware, dump trucks, and other vehicles.
- **\$600,000 Law Enforcement Services Fund:** replacement sheriff vehicles and law enforcement equipment
- **\$1.15 million 911/Emergency Management Fund:** the majority of this cost is associated with radio network equipment at various tower sites throughout the County
- **\$144,000 various nonmajor funds:** new and replacement office equipment, replacement vehicles, and replacement computer hardware and software.

### **Debt Service (2.0% of total expenditures)**

Debt service expenditures reflect little change over the previous year and consist of \$1.36 million to be paid from County resources and \$159,000 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 (4.0% 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. The increase for fiscal year 2017 is due to increased costs associated with maintenance of the County-owned portion of the MKT trail.

## Changes in Personnel Staffing Levels

The changes in employee staffing levels reflect a **net decrease of 14.36 FTE** and are summarized below.

### Governmental Funds:

#### General Government Operations: -3.27 FTE net change

- **County Clerk – Elections and Voter Registration Office:** decrease Elections Office Specialist Pool by 6,800 hours (General Fund). This is a result of election cycle activity. **Temporary decrease, +3.27 FTE.**

#### Public Safety and Judicial – Circuit Court: -1.48 FTE

- **Circuit Court and Juvenile Justice Grants:** reduce part-time non-benefitted Juvenile Office program assistant hours (-0.40 FTE) and part-time non-benefitted veterans court mentor coordinator hours (-0.08 FTE). In addition, reduce hours for two Deputy Juvenile Officers (-1.00 FTE) to reflect the current level of approved grant funding which covers only a portion of the County's budget year (General Fund). **Decrease, -1.48 FTE.**

#### Public Safety and Judicial – Sheriff/Corrections: -11.83 FTE

- **Corrections medical and food service programs contracted out:** during fiscal year 2016, the County approved contracts for inmate medical care and inmate food service, which resulted in the elimination of 9.83 full-time equivalent positions(General Fund). **Permanent decrease, -9.83 FTE.**
- **Re-consolidation of facilities maintenance and custodial services within the internal service fund:** effective January 1, 2017, administrative and budgetary control of 2.0 FTEs (a Senior Facilities Maintenance Technician and a Custodian) will be transferred from the Sheriff to the Director of Facilities Maintenance in conjunction with a re-consolidation of facilities and grounds services. This represents a return to the consolidated business model used prior to 2012 (General Fund). **Permanent decrease, -2.00 FTE.**

#### Public Safety and Judicial – 911 and Emergency Management: +0.22 FTE

- **911 & Emergency Management- Radio Infrastructure:** increase part-time maintenance technician from .48 FTE to .70 FTE (911 Sales Tax Fund). **Permanent increase, +0.22 FTE, non-benefitted.**



## Internal Service Funds:

### Facilities Maintenance: +2.00 FTE

- **Facilities Maintenance- Building Maintenance and Custodial services:** Administrative and budgetary control of 2.0 FTEs (Senior Facilities Maintenance Technician and a Custodian) are transferring from the Sheriff to the Director of Facilities Maintenance in conjunction with a re-consolidation of facilities and grounds services for the Sheriff and Correctional facility. **Permanent increase, +2.00 FTE, benefitted.**

## Capital Improvement Projects

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

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

## Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities 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 future purposes and these amounts need to be excluded for purposes of setting the current year's annual appropriations.

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

The schedule below shows the projected net fund balance amounts at the end of fiscal year 2017 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 (except Law Enforcement Services Fund) are projected to meet or exceed the minimum fund balance requirement. The Law Enforcement Services Fund is projected to temporarily fall below the minimum due to higher-than-normal fixed asset replacements.

## Projected Net Fund Balances at December 31, 2017

	-----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	\$ 11,196,153	11,608,200	2,081,837	6,906,140	13,428,876	7,496,328	52,717,534	
Less: Fund Balance Unavailable for Appropriation	(393,625)	(7,000,000)	(1,454,800)	-	(10,300,000)	(903,940)	(20,052,365)	
Projected Net Fund Balance	\$ 10,802,528	4,608,200	627,037	6,906,140	3,128,876	6,592,388	32,665,169	
As a percent of expenditures	34%	26%	16%	70%	39%			
# of months expenditures	4.1	3.1	1.9	8.4	4.7			

**Fund Balance Unavailable for Appropriation:** this includes amounts that are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not yet been issued. It also includes resources ear-marked for specific future purposes. The County currently designates a portion of the Law Enforcement Services Fund for future out-of-facility inmate housing. In addition, a portion of the resources within the Road and Bridge Fund have been set-aside to provide funding for one or more large-scope infrastructure projects that would entail a collaborative funding arrangement. Resources within the 911/Emergency Management Fund have been set-aside for repairs and improvements for 911 radio network infrastructure. Detailed information for each fund is available in the Fund Statements section of this document.

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

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

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

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

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

## Projected Changes in Fund Balances at December 31, 2017

	-----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		
<b>Projected Fund Balance 12/31</b>	11,196,153	11,608,200	2,081,837	6,906,140	13,428,876	7,496,328	52,717,534
<b>Projected Fund Balance 1/1</b>	\$ 14,914,311	11,814,916	2,476,752	9,875,233	11,347,364	9,076,042	59,504,618
<b>Projected Change in Fund Balance</b>	\$ (3,718,158)	(206,716)	(394,915)	(2,969,093)	2,081,512	(1,579,714)	(6,787,084)
<b>Percentage Change</b>	-25%	-2%	-16%	-30%	18%	-17%	-11%

As previously discussed, the expected change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation as well as the planned use of fund balance for non-recurring projects. Also, as previously noted, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2017. As a result, although a reduction in fund balance in the General Fund is budgeted, it is likely that such reduction will be less than the amount reflected above.

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

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to increased personnel costs and higher-than-usual fixed asset replacements.

The projected change in the Community Children's Services Fund is due to the fiscal year 2017 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 periodic 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, 2017 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2017 Budget amount to \$1.5 million or 2.0% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no

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

- \$384,000 - 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;
- \$872,000 - 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;
- \$159,000 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program which are being retired through special assessments;
- \$100,000 –principal and interest for taxable special obligation bonds used to finance the construction of the Sheriff’s Annex and Election Warehouse facility which are being retired through a combination transfers from the General Fund and the Sheriff Civil Charges Fund.

The County’s legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2017 exceeds \$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 2016 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 19<sup>th</sup> 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 5<sup>th</sup> 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.*

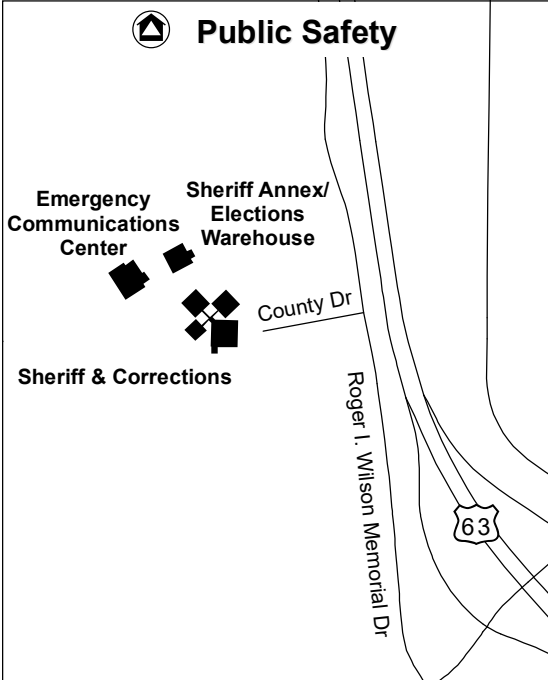


# County Office Directory

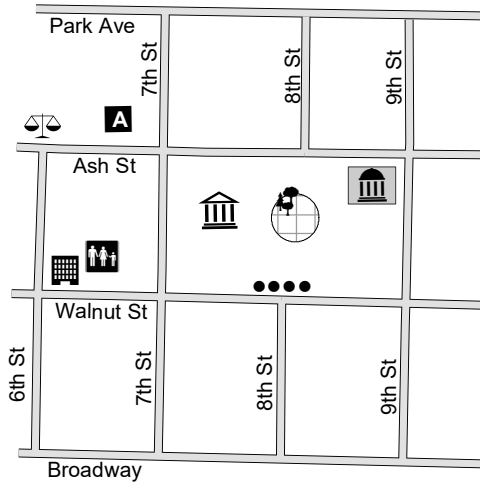
<b>Assessor</b>		
Tom Schauwecker.....	Roger B. Wilson Government Center, Room 143.....	573-886-4270
<b>Auditor</b>		
June Pitchford.....	Roger B. Wilson Government Center, Room 304.....	573-886-4275
<b>Circuit Clerk</b>		
Christy Blakemore.....	Boone County Courthouse.....	573-886-4000
<b>Thirteenth Circuit Court Judges</b>		
Christine Carpenter, Div I Presiding Judge.....	Boone County Courthouse.....	573-886-4050
Jeff Harris, Div II Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Kevin Crane, Div III Circuit Judge.....	Boone County Courthouse.....	573-886-4050
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
<b>Clerk</b>		
Wendy Noren.....	Roger B. Wilson Government Center, Room 236....	573-886-4295
<b>Collector</b>		
Brian McCollum.....	Roger B. Wilson Government Center, Room 118.....	573-886-4285
<b>Commissioners</b>		
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
<b>Community Services</b>		
Kelly Wallis, Director.....	605 East Walnut, Suite A.....	573-886-4298
<b>County Counselor</b>		
C.J. Dykhouse.....	Roger B. Wilson Government Center, Room 211.....	573-886-4414
<b>Court Administration</b>		
Mary Epping, Court Administrator.....	Boone County Courthouse.....	573-886-4060
<b>Elections &amp; Registration</b>		
Main Line.....	Roger B. Wilson Government Center, Room 236....	573-886-4375
<b>Emergency Management</b>		
Terry Cassil, Director.....	Emergency Communication Center .....	573-544-7900
<b>Facilities Maintenance &amp; Custodial Services</b>		
Doug Coley, Director.....	Boone County Annex.....	573-886-4400
<b>Human Resources &amp; Risk Management</b>		
Jenna Redel, Director.....	Boone County Annex.....	573-886-4405
<b>Information Technology, GIS &amp; Mail Services</b>		
Aron Gish, Director.....	Roger B. Wilson Government Center, Room 220.....	573-886-4315
<b>Joint Communications (911)</b>		
Chad Martin, Director.....(interim location)....	609 E Walnut.....	573-874-7400
<b>Chief Medical Examiner</b>		
Carl Stacy, MD.....	UMC School of Medicine/Pathology.....	573-474-2700
<b>Resource Management: Planning, Inspection and Engineering</b>		
Stan Shawver, Director.....	Roger B. Wilson Government Center, Room 315.....	573-886-4330
<b>Prosecuting Attorney</b>		
Dan Knight.....	Boone County Courthouse.....	573-886-4100
Family Support Enforcement.....	605 East Walnut, Suite B.....	573-886-4127
<b>Public Administrator</b>		
Cathy Richards.....	Boone County Courthouse.....	573-886-4190
<b>Public Defender</b>		
Main Line.....	Johnson Building.....	573-443-0030
<b>Purchasing</b>		
Melinda Bobbitt, Director.....	Boone County Annex.....	573-886-4392
<b>Recorder</b>		
Nora Dietzel.....	Roger B. Wilson Government Center, Room 132.....	573-886-4345
<b>Road &amp; Bridge Maintenance Operations</b>		
Greg Edington, Manager.....	Boone County Public Works.....	573-449-8516
<b>Sheriff's Department &amp; Correctional Facility</b>		
Dwayne Carey, Sheriff.....	Boone County Sheriff Admin. & Corrections Facility	573-875-1111
<b>Treasurer</b>		
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](http://www.showmeboone.com)

# Boone County Facility Locations

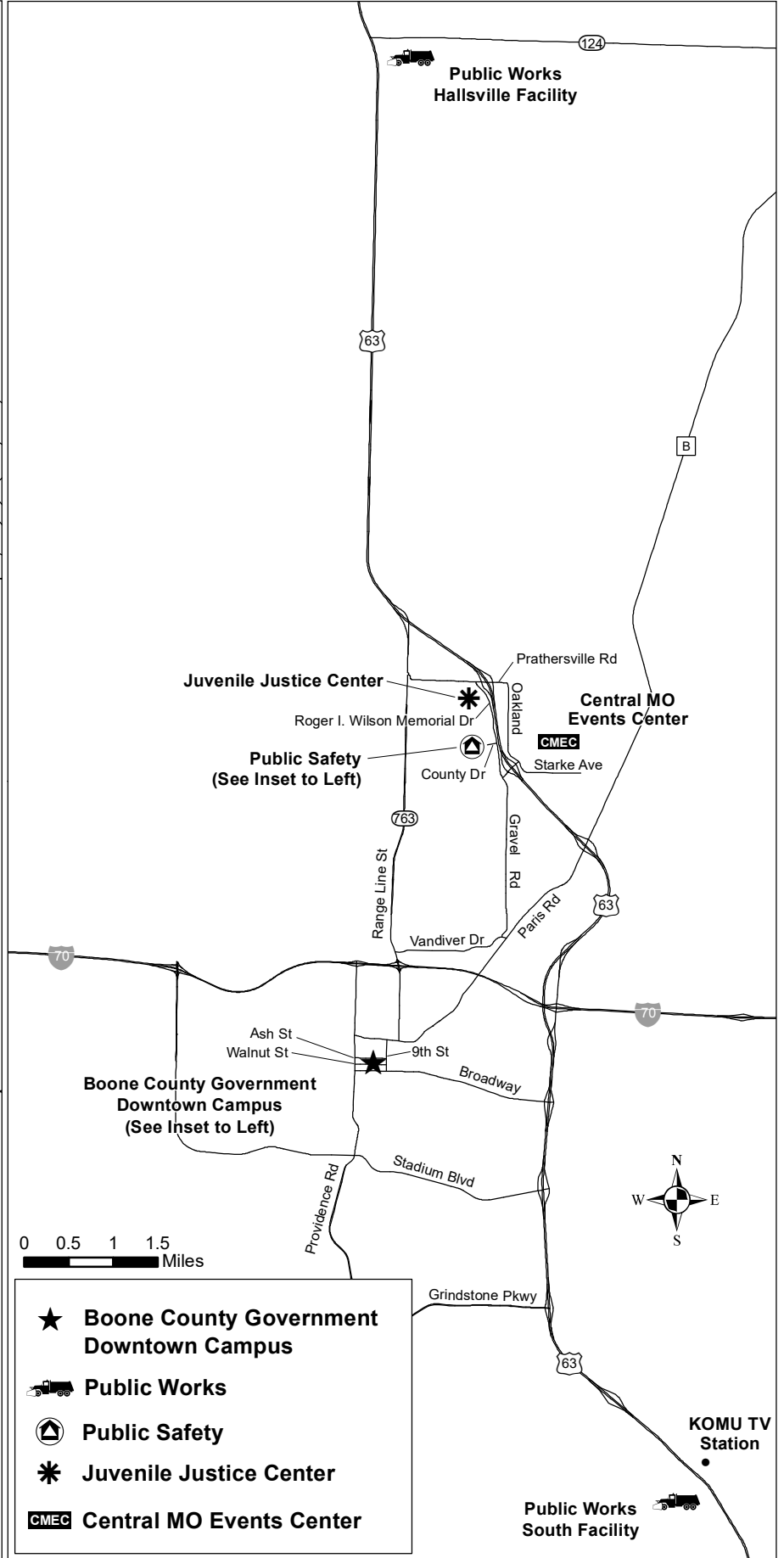


## ★ Boone County Government Downtown Campus



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

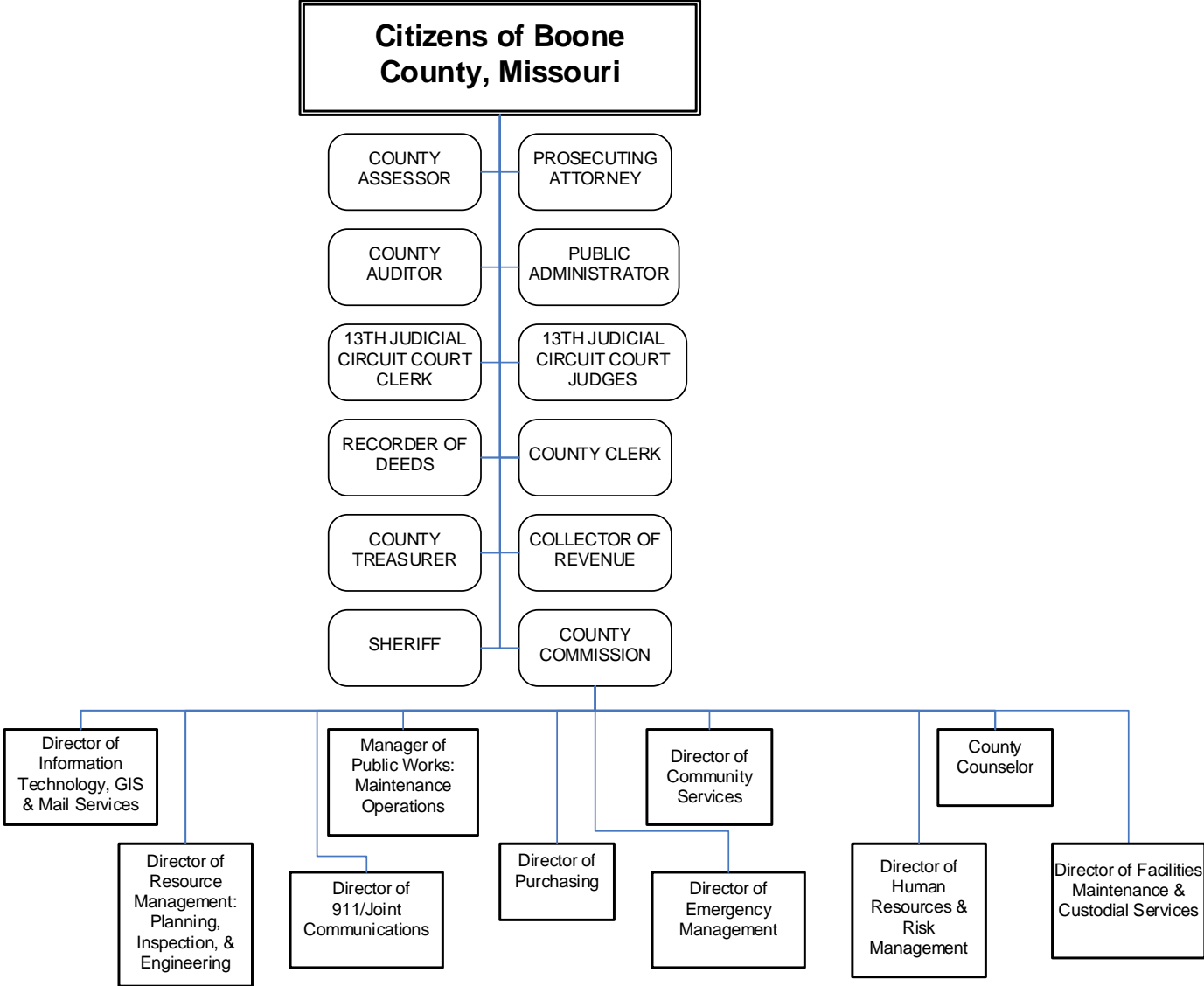
Boone County GIS Department



# Boone County Facility Address Directory

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

# Organizational Chart



# Budget Calendar and Process

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

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

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

The Circuit Court is required to submit its official budget request to the County Commission by August 15<sup>th</sup> 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 1<sup>st</sup>. 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 15<sup>th</sup> 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 15<sup>th</sup>:** Statutory deadline for the Circuit Court to submit budget request
- **September 1<sup>st</sup>:** Statutory deadline for submitting budget requests to Auditor
- **September 10<sup>th</sup>:** 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 15<sup>th</sup>:** County Auditor delivers Proposed Budget to County Commission
- **November 15<sup>th</sup>through December 15<sup>th</sup>:** County Commission holds public hearings on the Proposed Budget
- **Mid-December:** target adoption of the budget
- **January 10<sup>th</sup>:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10<sup>th</sup> except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31<sup>st</sup>.)

## 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**

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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**

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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**

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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
<b><i>Special Revenue Funds</i></b>		
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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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 &amp; 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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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

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

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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
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

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

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

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

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

## ***Capital Project Funds***

4XX Various

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

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

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

## ***Neighborhood Improvement District (NID) Funds***

501	Colchester Road Paving	NID funds are established by local policy.
502	Logwood Paving	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.
503	Clearview Paving	
504	Bon Gor Lake Estates Paving	
505	Trails West Paving	
506	Bearfield Paving	
507	Lake Sundance Paving	
508	Walnut Brook Paving	
509	Pierpont Meadows	
510	Pin Oak Sanitary Sewer	
511	New Haven	
512	University Estates	A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.
513	Fairway Meadows Sewer	
514	Trobridge Road	
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	Self-Insured Workers Compensation  <i>Effective June 2013, the            County obtains workers'            compensation coverage            through the Missouri            Association of Counties (MAC)            WC Trust.</i>	<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	Self-Insured Workers Compensation Loss Control Fund  <i>Effective June 2013, the            County obtains workers'            compensation coverage            through the Missouri            Association of Counties (MAC)            WC Trust.</i>	<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***

- |     |                           |   |
|-----|---------------------------|---|
| 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:

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- 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:

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- 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:**

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- 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:**

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- 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**

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- 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:**

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- 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:**

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- 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:

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- 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:

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- **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:

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- 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:

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- 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 2017 Budget total \$1,515,312 which represents approximately 1.9% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$383,869; 1.22% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$1,131,443, consisting of \$972,402 related to taxable special obligation bonds associated with land and building acquisition and \$159,041 related to NID general obligation bonds.

**Debt payable as of January 1<sup>st</sup> is composed of the following:**

General Obligation Bonds:

\$450,000 2011A general obligation neighborhood road improvements bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%.	245,000
<b>Sub-total: General Obligation Debt – Road NIDs</b>	
\$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%.	710,300
\$204,000 Series 2010A general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030: interest at 4.0% to 5.0%	198,000
\$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of \$6,700 to \$9,200 through 2029: interest at 1.48%	107,936

# Summary of Long Term Debt cont'd

\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031: interest at 4.0% to 5.0%. 61,000

\$223,700 Series 2016 general obligation neighborhood sewer improvement bonds due in annual installments of \$8,540 to \$14,300 through 2036: interest at 2.75% 223,700

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**Sub-total: General Obligation Debt – Sewer NIDs** 1,300,936

**Total: All General Obligation Debt** \$ 1,545,936

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. 365,000

\$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. 810,000

\$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. 12,155,000

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**Total: All Special Obligation Debt** \$ 13,330,000

Total Combined Debt: \$ 14,875,936

# 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	\$ 245,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 1,300,936

## 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			
2017	1,000,000.00	355,953.16	117,639.02	41,716.69	1,117,639.02	397,669.85	1,515,308.87
2018	1,075,000.00	335,427.16	118,973.84	38,748.69	1,193,973.84	374,175.85	1,568,149.69
2019	655,000.00	316,815.21	126,315.12	35,533.77	781,315.12	352,348.98	1,133,664.10
2020	665,000.00	301,150.91	128,663.04	32,039.03	793,663.04	333,189.94	1,126,852.98
2021	585,000.00	287,418.76	136,117.77	28,241.06	721,117.77	315,659.82	1,036,777.59
2022-2026	3,175,000.00	1,175,718.80	441,061.90	107,116.89	3,616,061.90	1,282,835.69	4,898,897.59
2027-2031	3,685,000.00	661,668.80	409,403.17	44,672.16	4,094,403.17	706,340.96	4,800,744.13
2032-2036	2,490,000.00	116,221.90	67,762.30	5,691.45	2,557,762.30	121,913.35	2,679,675.65
Total	\$ 13,330,000.00	3,550,374.70	1,545,936.16	333,759.71	14,875,936.16	3,884,134.41	18,760,070.57

## 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 1<sup>st</sup>, the County’s statutory debt limit will be in excess of \$269,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,694,000,000
Constitutional Debt Limit (10%):	\$ 269,400,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,545,936
Debt outstanding at January 1 as a percentage of debt limit:	0.6%

# Financial Summaries—

This section contains the following information:

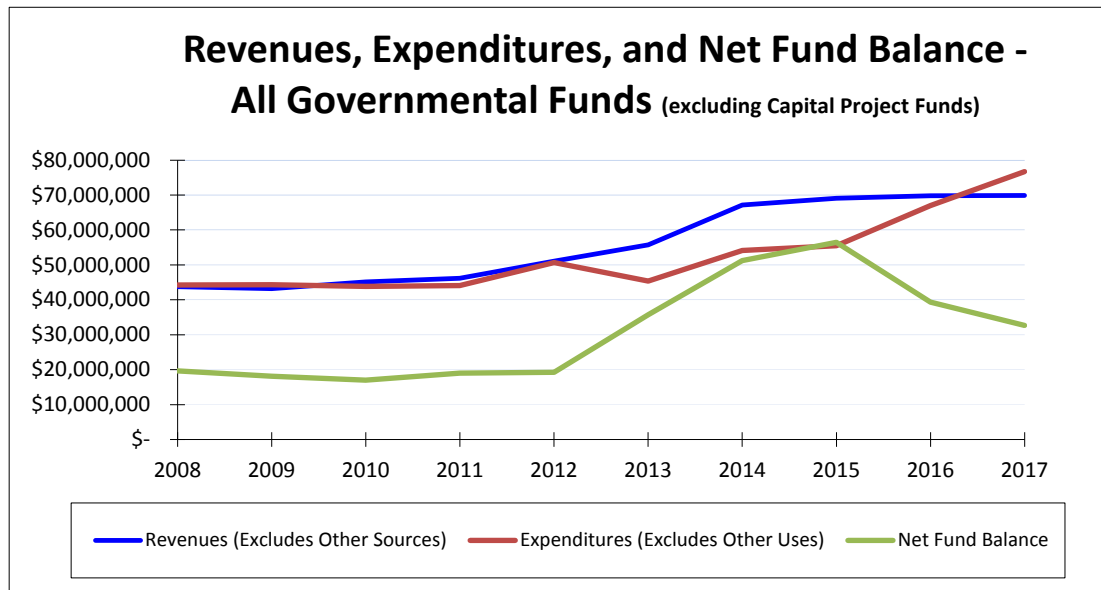
- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds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

	<b>2008</b> Actual	<b>2009</b> Actual	<b>2010</b> Actual	<b>2011</b> Actual	<b>2012</b> Actual
Revenues (Excludes Other Sources)	\$43,776,739	\$43,193,961	\$45,098,630	\$46,174,373	\$51,094,042
Expenditures (Excludes Other Uses)	\$44,240,190	\$44,290,352	\$43,880,268	\$44,095,275	\$50,690,252
Net Fund Balance	\$19,676,866	\$18,146,755	\$16,998,190	\$19,036,166	\$19,285,845
	<b>2013</b> Actual	<b>2014</b> Actual	<b>2015</b> Actual	<b>2016</b> Estimated	<b>2017</b> Budget
Revenues (Excludes Other Sources)	\$55,734,573	\$67,156,679	\$69,075,258	\$69,785,631	\$69,916,648
Expenditures (Excludes Other Uses)	\$45,345,945	\$54,096,677	\$55,509,273	\$66,970,706	\$76,732,096
Net Fund Balance	\$35,729,110	\$51,202,647	\$56,465,866	\$39,333,688	\$32,665,169



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:

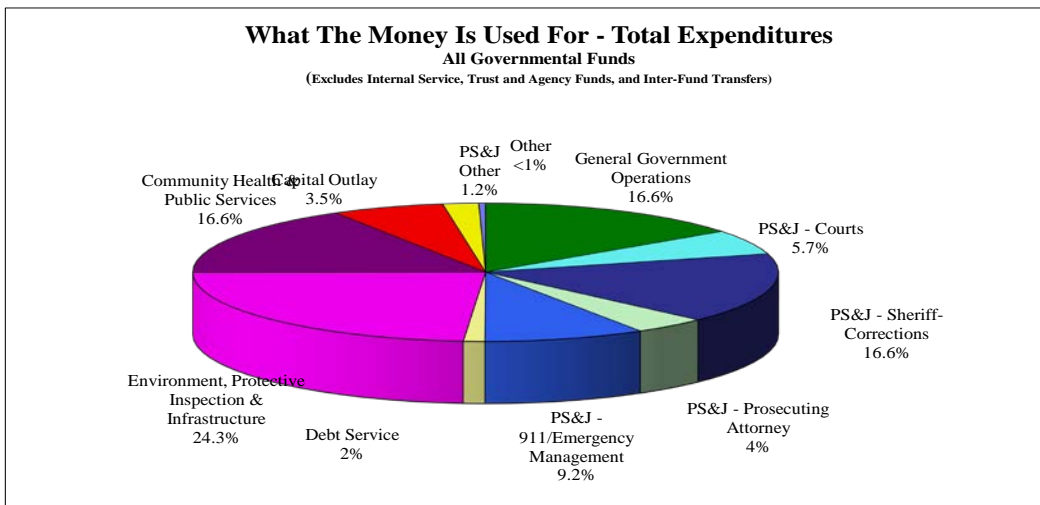
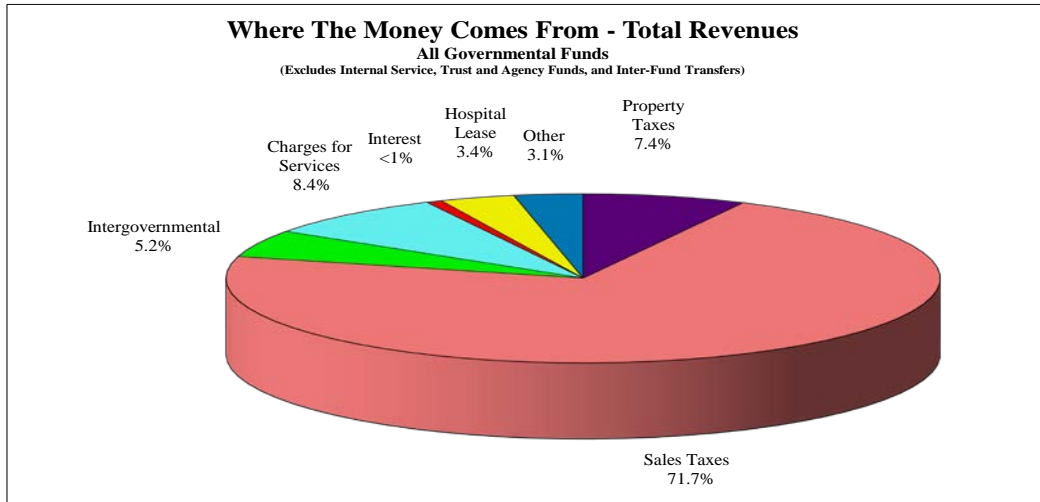
- **Fiscal year 2012 expenditures “spike” is associated with two non-recurring projects in the Road and Bridge Fund**
- **Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management**
- **Favorable revenue variances (2013 and 2014)**
- **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

## 2017 Budget - All Governmental Funds

(Excluding Capital Project Funds)

### 2017 Budget All Governmental Funds



**Where The Money Comes From**

Property Taxes	\$ 5,182,420
Sales Taxes	50,140,000
Intergovernmental	3,639,394
Charges for Services	5,904,979
Interest	496,947
Hospital Lease	2,372,650
Other	2,180,258
<b>Total Revenues</b>	<b>\$ 69,916,648</b>
Other Financing Sources	1,026,591
Fund Balance Used for Operations	8,868,596
<b>Total Financing Sources</b>	<b>\$ 79,811,835</b>

**What The Money Is Used For**

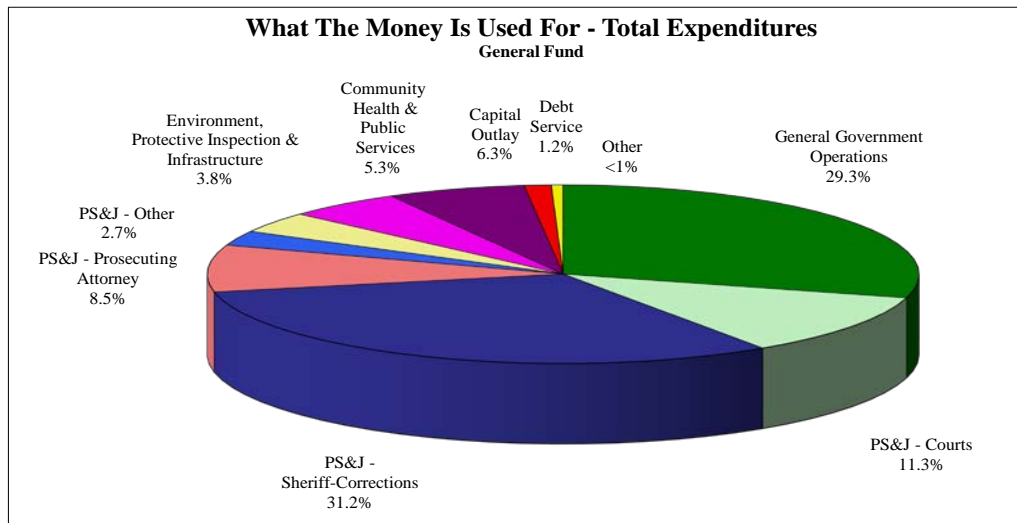
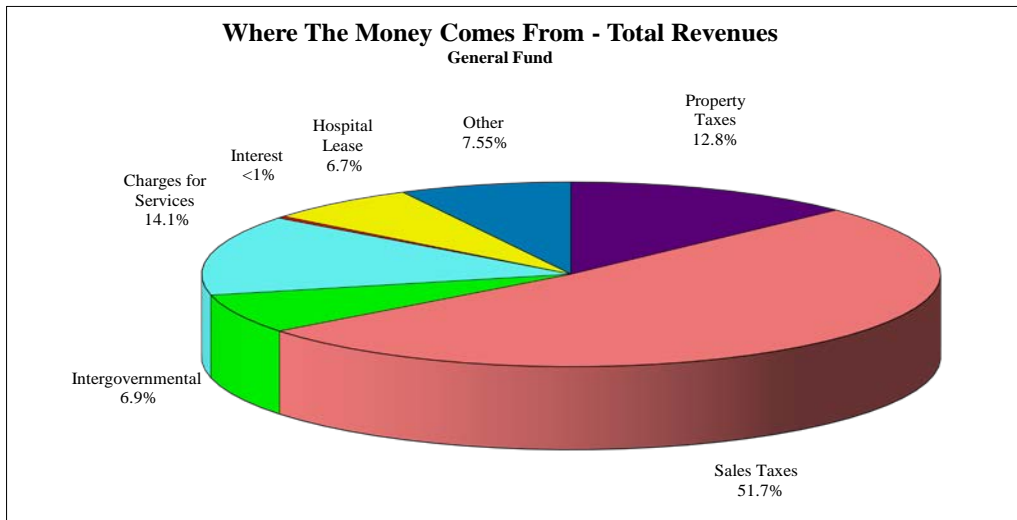
General Government Operations	\$ 11,486,761 **
PS&J - Courts	4,416,924
PS&J - Sheriff-Corrections	12,580,558
PS&J - Prosecuting Attorney	3,099,082
PS&J - 911/Emergency Management	6,810,361
PS&J - Other	904,528 ***
Environment, Protective Inspection & Infrastructure	18,204,507
Community Health & Public Services	12,649,890
Capital Outlay	4,772,358
Debt Service	1,515,312
Other	291,815
<b>Total Expenditures</b>	<b>\$ 76,732,096</b>
Total Other Financing Uses	998,227
<b>Total Financial Uses</b>	<b>\$ 77,730,323</b>

\*\* 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

## 2017 Budget - General Fund (Major Fund)



**Where The Money Comes From**

Property Taxes	\$ 3,537,400
Sales Taxes	14,317,000
Intergovernmental	1,916,482
Charges for Services	3,899,764
Interest	100,106
Hospital Lease	1,847,150
Other	2,090,928
<b>Total Revenues</b>	<b>\$ 27,708,830</b>
Other Financing Sources	21,644
Fund Balance Used for Operations	3,718,158
<b>Total Financing Sources</b>	<b>\$ 31,448,632</b>

**What The Money Is Used for**

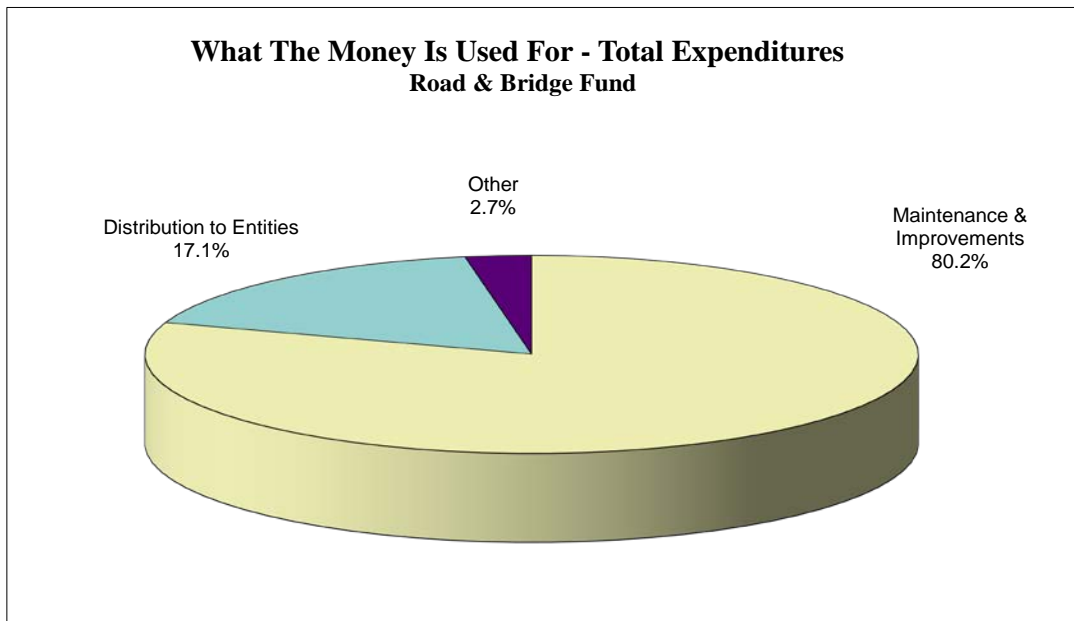
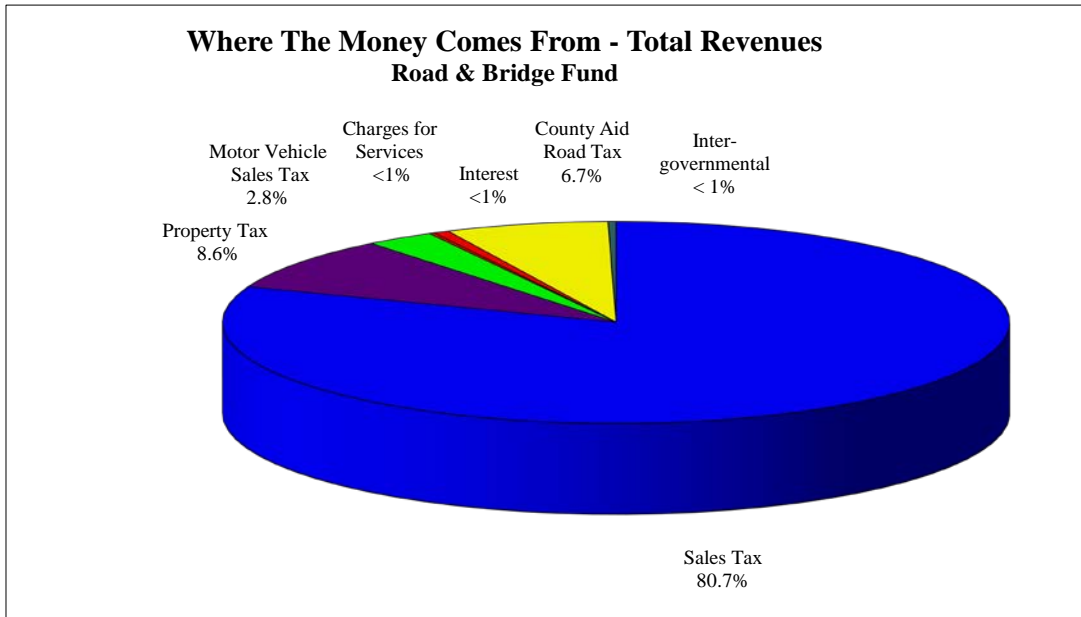
General Government Operations	\$ 9,196,936	**
PS&J - Courts	3,532,482	
PS&J - Sheriff/Corrections	9,799,503	
PS&J - Prosecuting Attorney	2,663,702	
PS&J - Other	835,369	***
Environment, Protective Inspection & Infrastructure	1,190,516	
Community Health & Public Services	1,648,059	
Capital Outlay	1,969,888	
Debt Service	383,869	
Other	168,308	
<b>Total Expenditures</b>	<b>31,388,632</b>	
Total Other Financing Uses	60,000	
<b>Total Financial Uses</b>	<b>\$ 31,448,632</b>	

\*\* 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

## 2017 Budget-Road & Bridge Fund (Major Fund)



**Where The Money Comes From**

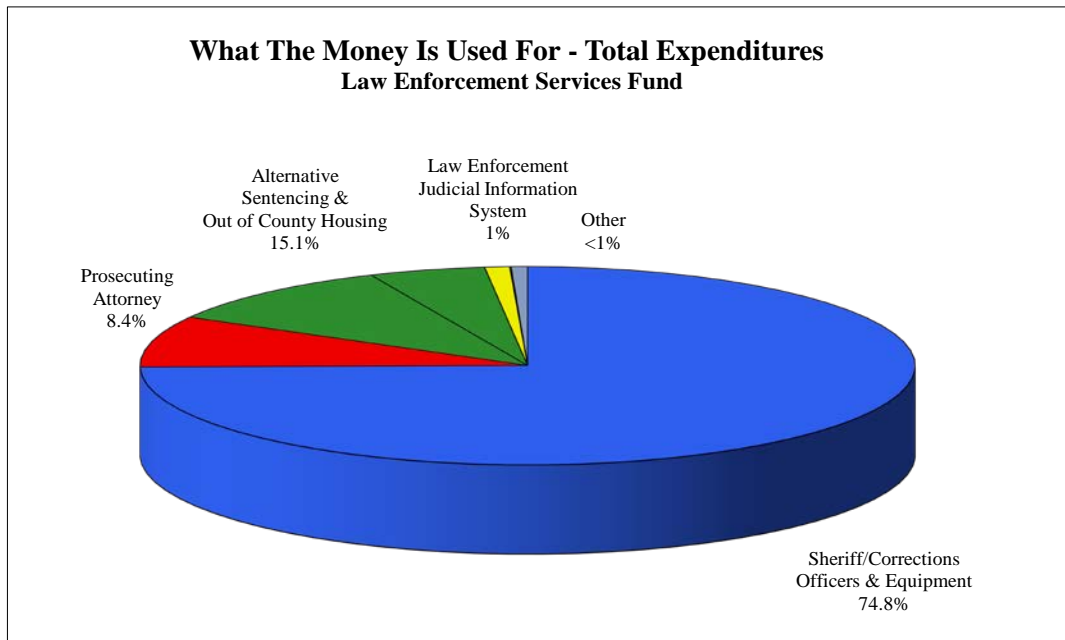
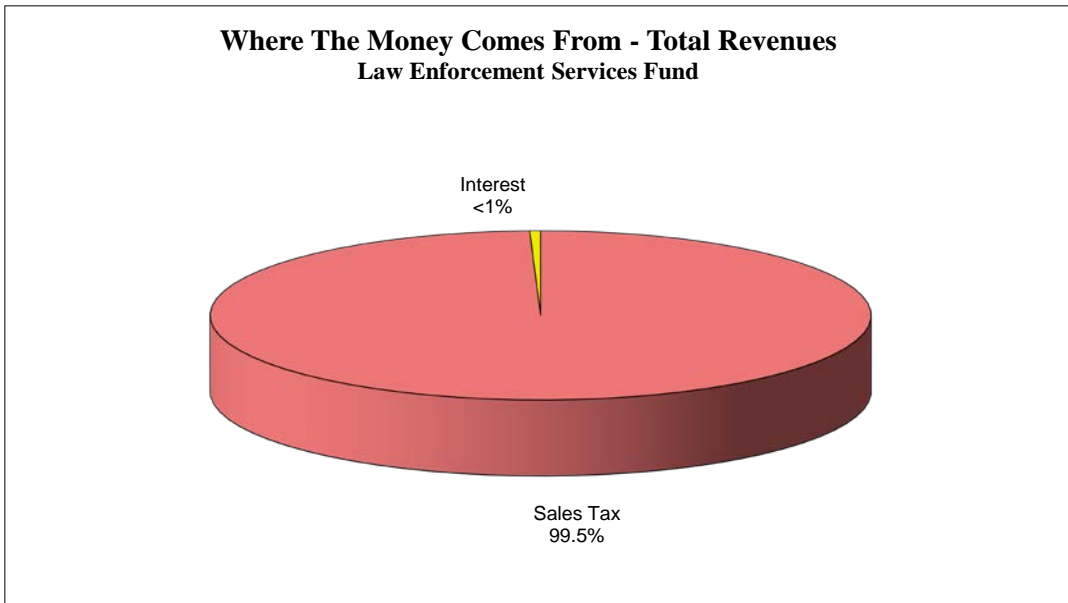
Sales Tax	\$ 14,300,000
Property Tax	1,517,000
Motor Vehicle Sales Tax	500,000
Charges for Services	39,655
Interest & Other	110,105
County Aid Road Tax	1,188,000
Intergovernmental	58,800
<b>Total Revenues</b>	<b>\$ 17,713,560</b>
Other Financing Sources	1,852
Fund Balance Used for Operations	206,716
<b>Total Financing Sources</b>	<b>\$ 17,922,128</b>

**What The Money Is Used for**

Property Tax Distribution	\$ 255,000
Sales Tax Distribution	2,718,200
Maintenance	8,323,044
Pavement Preservation	4,557,000
Design & Construction	1,359,297
Stormwater Administration	128,837
Administration	405,000
Facility Repair & Replacement	50,000
Insurance Activity	30,000
CART/MV Distribution to Road District	85,750
Other	10,000
<b>Total Expenditures</b>	<b>\$ 17,922,128</b>
Total Other Financing Uses	-
<b>Total Financial Uses</b>	<b>\$ 17,922,128</b>

# Financial Summaries cont'd

## 2017 Budget- Law Enforcement Services Fund (Major Fund)



**Where The Money Comes From**

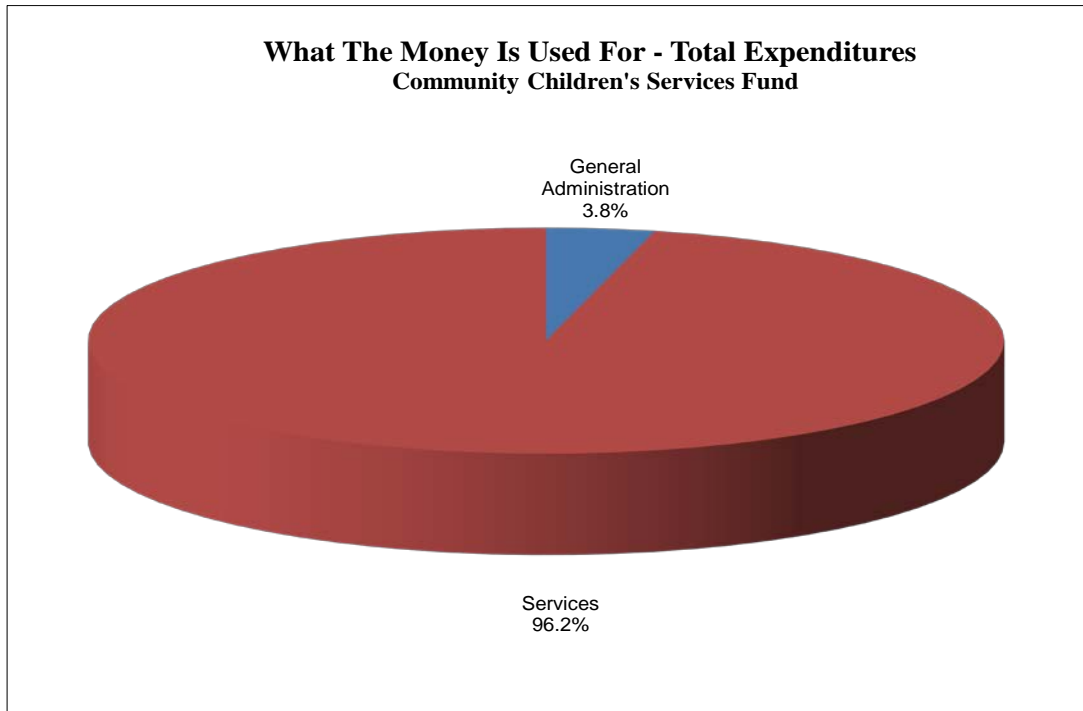
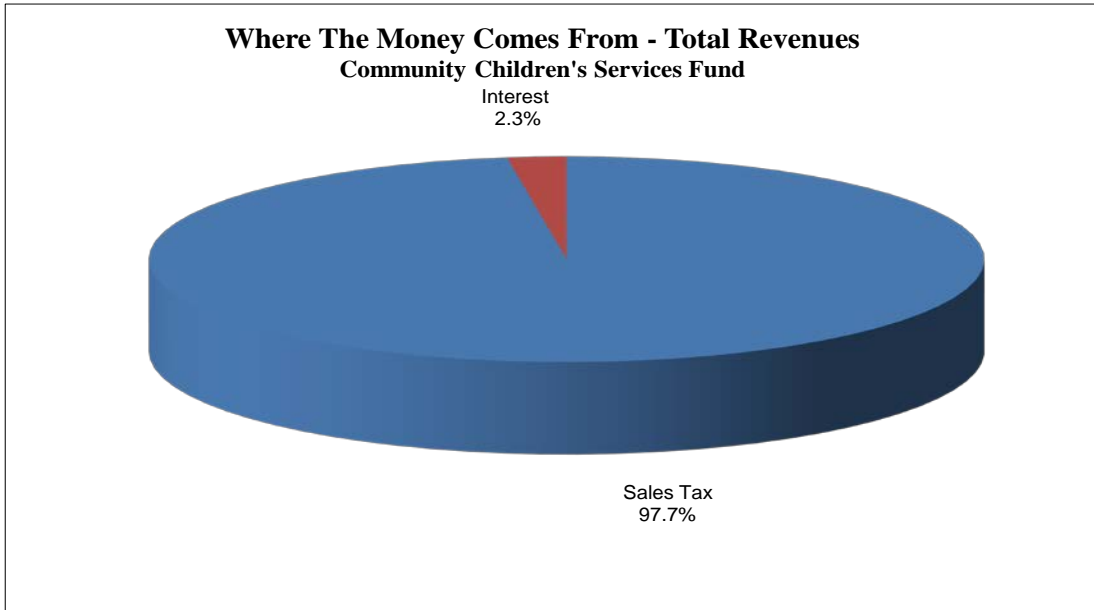
Sales Tax	\$3,575,000
Intergovernmental	0
Interest	19,000
Total Revenues	\$3,594,000
Other Financing Sources	22,298
Fund Balance Used for Operations	394,915
Total Financing Sources	\$4,011,213

**What The Money Is Used For**

Sheriff/Correction Officers & Equipment	\$2,998,609
Prosecuting Attorney	335,212
Alternative Sentencing	411,133
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	41,659
Law Enforcement Judicial Information System-Court	2,100
Other	27,500
Total Expenditures	\$4,011,213

# Financial Summaries cont'd

## 2017 Budget- Community Children's Services Fund (Major Fund)



**Where The Money Comes From**

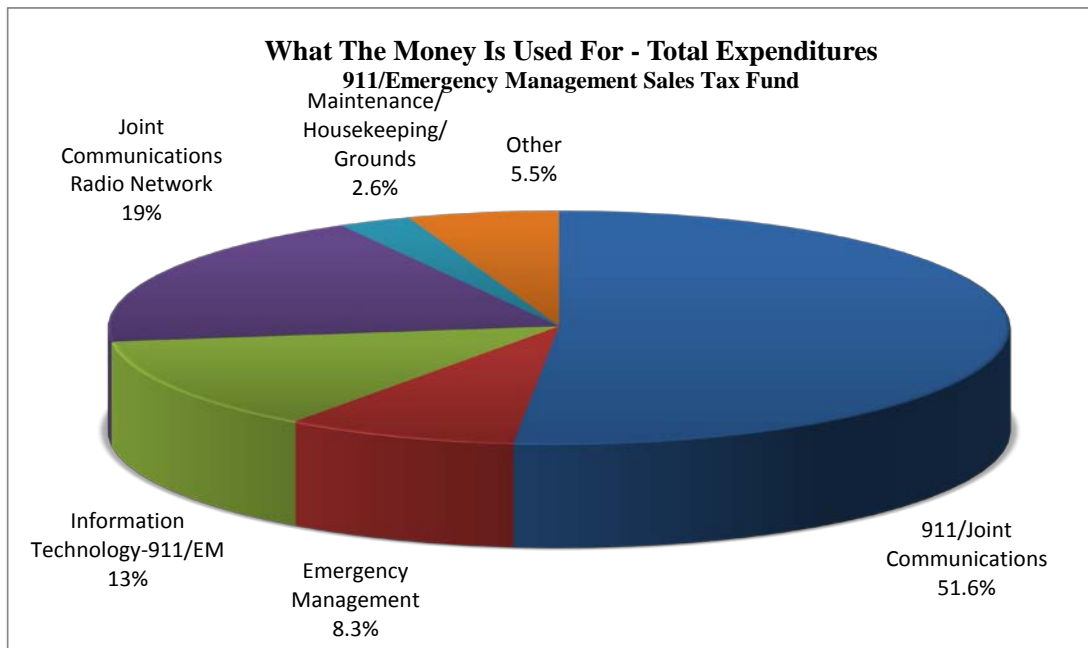
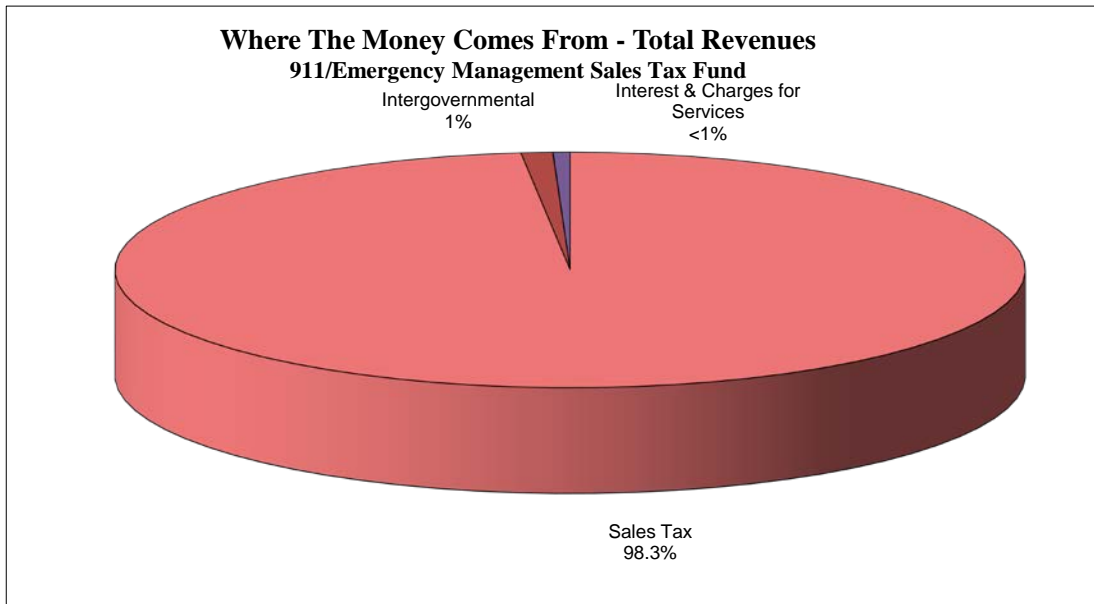
Sales Tax	\$ 6,750,000
Interest	158,000
Total Revenues	\$ 6,908,000
Other Financing Sources	-
Fund Balance Used for Operations	2,969,093
Total Financing Sources	\$ 9,877,093

**What The Money Is Used for**

General Administration	\$ 377,093
Services	9,500,000
Total Expenditures	\$ 9,877,093
Total Other Financing Uses	-
Total Financial Uses	\$ 9,877,093

# Financial Summaries cont'd

## 2017 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



**Where The Money Comes From**

Sales Tax	\$ 10,698,000
Intergovernmental	121,938
Charges for Services	750
Interest	65,500
Total Revenues	\$ 10,886,188
Other Financing Sources	-
Fund Balance Used for Operations	-
Total Financing Sources	\$ 10,886,188

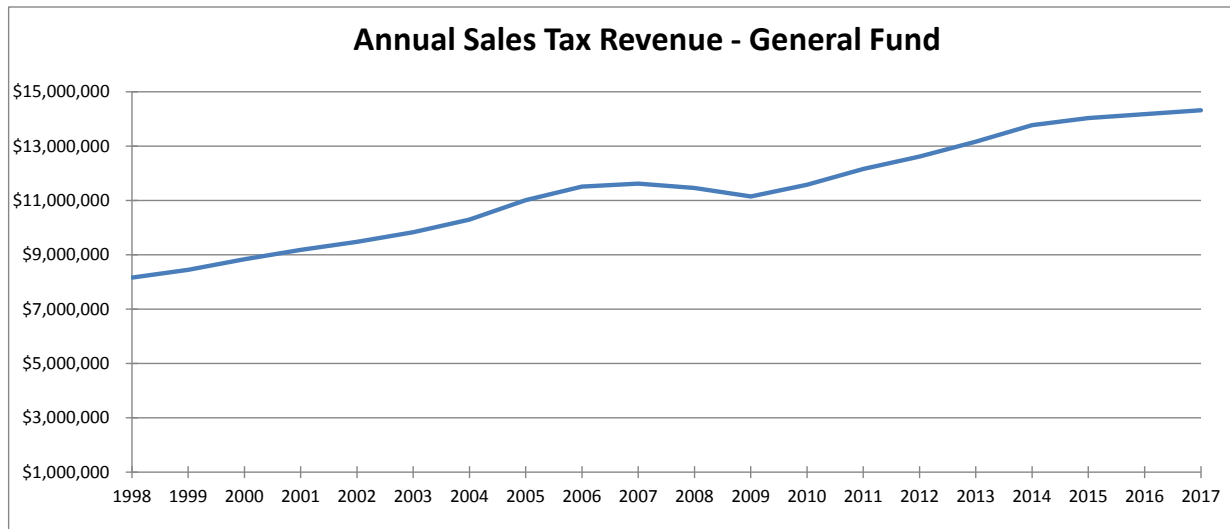
**What The Money Is Used for**

911/Joint Communications Operations	\$ 4,093,281
Emergency Management Operations	658,145
Information Technology-911/EM	1,030,403
Joint Communications Radio Network	1,506,797
Maintenance/Housekeeping/Grounds	209,139
Other	434,324
Total Expenditures	\$ 7,932,089
Total Other Financing Uses	872,587
Total Financial Uses	\$ 8,804,676

# Financial Summaries cont'd

## Sales Tax

	<u>1998 Actual</u>	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>
Sales Tax	\$8,158,523	\$8,450,433	\$8,833,057	\$9,178,946	\$9,476,493
Sales Tax Growth Rate		3.5%	4.5%	3.9%	3.2%
	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>
Sales Tax	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804	\$11,618,935
Sales Tax Growth Rate	3.8%	4.7%	6.9%	4.5%	0.9%
	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>
Sales Tax	\$11,460,782	\$11,144,410	\$11,579,077	12,162,398	12,619,573
Sales Tax Growth Rate	-1.4%	-2.8%	3.9%	5.0%	3.8%
	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
Sales Tax	13,165,037	13,770,424	14,034,684	14,175,000	14,317,000
Sales Tax Growth Rate	4.3%	4.6%	1.9%	1.0%	1.0%



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)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 4,833,291	4,909,700	4,933,650	5,054,400
Assessments	240,172	116,486	143,430	128,020
Sales Taxes	49,173,652	50,710,000	49,662,170	50,140,000
Franchise Taxes	159,406	159,200	164,000	164,000
Licenses and Permits	736,405	643,902	755,544	599,650
Intergovernmental	3,914,051	3,722,427	3,818,906	3,639,394
Charges for Services	6,146,723	6,311,101	6,575,589	5,904,979
Fines and Forfeitures	13,917	11,000	13,000	13,000
Interest	251,064	260,302	558,737	496,947
Hospital Lease	2,344,924	2,357,800	2,360,840	2,372,650
Other	1,261,653	633,560	799,765	1,403,608
<b>Total Revenues</b>	<b>69,075,258</b>	<b>69,835,478</b>	<b>69,785,631</b>	<b>69,916,648</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	1,214,537	1,070,770	1,064,264	998,227
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	84,313	120,425	238,500	28,364
<b>Total Other Financing Sources</b>	<b>1,298,850</b>	<b>1,191,195</b>	<b>1,302,764</b>	<b>1,026,591</b>
<b>Fund Balance Used for Operations</b>	<b>2,482,743</b>	<b>8,997,473</b>	<b>3,555,831</b>	<b>8,868,596</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 72,856,851</b>	<b>80,024,146</b>	<b>74,644,226</b>	<b>79,811,835</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 27,492,190	30,694,735	28,211,860	31,303,244
Materials & Supplies	3,609,659	3,730,791	3,184,593	3,646,153
Dues Travel & Training	323,573	652,415	505,488	753,018
Utilities	677,740	876,713	799,370	929,387
Vehicle Expense	863,402	1,052,730	893,690	1,036,866
Equip & Bldg Maintenance	606,653	912,154	854,546	966,663
Contractual Services	15,317,944	27,561,065	25,588,016	23,609,362
Debt Service (Principal and Interest)	1,515,325	1,524,192	1,524,192	1,515,312
Emergency	-	1,022,790	15,000	1,152,000
Other	2,006,658	5,150,608	2,720,413	7,047,733
Fixed Asset Additions	3,096,129	3,052,076	2,673,538	4,772,358
<b>Total Expenditures</b>	<b>55,509,273</b>	<b>76,230,269</b>	<b>66,970,706</b>	<b>76,732,096</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	9,129,279	1,037,531	1,031,894	998,227
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>9,129,279</b>	<b>1,037,531</b>	<b>1,031,894</b>	<b>998,227</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 64,638,552</b>	<b>77,267,800</b>	<b>68,002,600</b>	<b>77,730,323</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 55,304,988</b>	<b>59,748,629</b>	<b>59,748,629</b>	<b>59,504,618</b>
Less encumbrances, beginning of year	(5,290,218)	(3,330,526)	(3,329,806)	-
Add encumbrances, end of year	3,998,303	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	5,735,556	(6,241,127)	3,085,795	(6,787,084)
<b>FUND BALANCE (GAAP), end of year</b>	<b>59,748,629</b>	<b>50,176,976</b>	<b>59,504,618</b>	<b>52,717,534</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>(3,282,763)</b>	<b>(2,623,434)</b>	<b>(20,170,930)</b>	<b>(20,052,365)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 56,465,866</b>	<b>47,553,542</b>	<b>39,333,688</b>	<b>32,665,169</b>

# Governmental Funds

## Fund Statement—General Fund 100 (Major Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 3,383,431	3,434,400	3,451,400	3,537,400
Assessments	-	-	-	-
Sales Taxes	14,034,684	14,524,000	14,175,000	14,317,000
Franchise Taxes	159,406	159,200	164,000	164,000
Licenses and Permits	574,838	516,370	597,119	539,650
Intergovernmental	2,020,034	2,010,269	1,977,775	1,916,482
Charges for Services	4,016,566	4,202,041	4,341,764	3,899,764
Fines and Forfeitures	13,917	11,000	13,000	13,000
Interest	59,982	57,896	109,409	100,106
Hospital Lease	1,824,822	1,834,000	1,837,930	1,847,150
Other	1,157,304	608,220	754,711	1,374,278
<b>Total Revenues</b>	<b>27,244,984</b>	<b>27,357,396</b>	<b>27,422,108</b>	<b>27,708,830</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	133,668	13,636	17,600	18,630
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	42,433	1,500	61,000	3,014
<b>Total Other Financing Sources</b>	<b>176,101</b>	<b>15,136</b>	<b>78,600</b>	<b>21,644</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>3,397,486</b>	<b>493,942</b>	<b>3,718,158</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 27,421,085</b>	<b>30,770,018</b>	<b>27,994,650</b>	<b>31,448,632</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 16,911,370	18,026,327	17,164,475	18,172,946
Materials & Supplies	1,315,250	1,268,970	1,094,608	983,792
Dues Travel & Training	205,778	301,051	273,068	350,923
Utilities	508,119	572,317	530,021	522,622
Vehicle Expense	339,423	387,163	305,413	354,306
Equip & Bldg Maintenance	226,490	357,626	344,428	337,380
Contractual Services	3,490,475	4,524,425	4,369,294	2,874,286
Debt Service (Principal and Interest)	372,113	384,913	384,913	383,869
Emergency	-	777,819	-	850,000
Other	1,967,089	3,656,952	3,074,799	4,588,620
Fixed Asset Additions	562,013	452,455	393,631	1,969,888
<b>Total Expenditures</b>	<b>25,898,120</b>	<b>30,710,018</b>	<b>27,934,650</b>	<b>31,388,632</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	60,378	60,000	60,000	60,000
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>60,378</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 25,958,498</b>	<b>30,770,018</b>	<b>27,994,650</b>	<b>31,448,632</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 14,022,522</b>	<b>15,492,461</b>	<b>15,492,461</b>	<b>14,914,311</b>
Less encumbrances, beginning of year	(76,856)	(84,208)	(84,208)	-
Add encumbrances, end of year	84,208	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,462,587	(3,397,486)	(493,942)	(3,718,158)
<b>FUND BALANCE (GAAP), end of year</b>	<b>15,492,461</b>	<b>12,010,767</b>	<b>14,914,311</b>	<b>11,196,153</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(260,621)</b>	<b>(176,413)</b>	<b>(393,625)</b>	<b>(393,625)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 15,231,840</b>	<b>11,834,354</b>	<b>14,520,686</b>	<b>10,802,528</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>58.81%</b>	<b>38.54%</b>	<b>51.98%</b>	<b>34.42%</b>

# Governmental Funds

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

	<u>2015</u> <u>Actual</u>	<u>2016</u> <u>Budget</u>	<u>2016</u> <u>Estimated</u>	<u>2017</u> <u>Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ 1,449,860	1,475,300	1,482,250	1,517,000
Assessments	-	-	-	-
Sales Taxes	14,526,070	14,957,000	14,669,670	14,800,000
Franchise Taxes	-	-	-	-
Licenses and Permits	10,630	9,700	10,425	10,000
Intergovernmental	1,461,108	1,225,300	1,252,742	1,246,800
Charges for Services	129,040	65,781	35,022	39,655
Fines and Forfeitures	-	-	-	-
Interest	48,466	53,605	105,630	78,805
Hospital Lease	-	-	-	-
Other	40,102	19,300	24,892	21,300
<b>Total Revenues</b>	<b>17,665,276</b>	<b>17,805,986</b>	<b>17,580,631</b>	<b>17,713,560</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	24,425	81,250	118,375	1,852
<b>Total Other Financing Sources</b>	<b>24,425</b>	<b>81,250</b>	<b>118,375</b>	<b>1,852</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>206,716</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 17,689,701</b>	<b>17,887,236</b>	<b>17,699,006</b>	<b>17,922,128</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 4,287,679	4,478,951	4,350,572	4,594,097
Materials & Supplies	2,083,439	2,033,428	1,734,355	2,314,110
Dues Travel & Training	27,040	55,060	40,851	54,287
Utilities	80,827	125,136	104,783	125,574
Vehicle Expense	517,173	631,600	572,096	646,813
Equip & Bldg Maintenance	291,187	308,653	290,334	297,430
Contractual Services	7,906,123	9,011,641	8,424,747	8,248,791
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	215,305	-	250,000
Other	482,895	65,795	59,476	482,889
Fixed Asset Additions	1,588,757	930,738	923,348	908,137
<b>Total Expenditures</b>	<b>17,265,120</b>	<b>17,856,307</b>	<b>16,500,562</b>	<b>17,922,128</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 17,265,120</b>	<b>17,856,307</b>	<b>16,500,562</b>	<b>17,922,128</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 10,676,028</b>	<b>11,437,037</b>	<b>11,437,037</b>	<b>11,814,916</b>
Less encumbrances, beginning of year	(484,137)	(820,565)	(820,565)	-
Add encumbrances, end of year	820,565	-	-	-
Fund Balance Increase (Decrease) resulting from operations	424,581	30,929	1,198,444	(206,716)
<b>FUND BALANCE (GAAP), end of year</b>	<b>11,437,037</b>	<b>10,647,401</b>	<b>11,814,916</b>	<b>11,608,200</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>(7,000,000)</b>	<b>(7,000,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 11,437,037</b>	<b>10,647,401</b>	<b>4,814,916</b>	<b>4,608,200</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>66.24%</b>	<b>59.63%</b>	<b>29.18%</b>	<b>25.71%</b>

# 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	
	<u>Maintenance</u>	<u>Infrastructure Preservat/Rehab</u>	<u>Design &amp; Construction</u>	<u>Stormwater Administration</u>	<u>Insurance Claim Activity</u>	<u>Contractual Services</u>	<u>R&amp;B Road Sales Tax</u>	<u>Total</u>
<b>REVENUES:</b>								
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,517,000	\$ -	\$ 1,517,000
Sales Taxes	-	-	-	-	-	500,000	14,300,000	14,800,000
Licenses and Permits	-	-	7,800	2,200	-	-	-	10,000
Intergovernmental	13,500	-	2,500	-	-	1,230,800	-	1,246,800
Charges for Services	31,500	-	5	1,150	-	7,000	-	39,655
Fines and Forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	605	78,200	78,805
Hospital Lease	-	-	-	-	-	-	-	-
Other	21,300	-	1,852	-	-	-	-	23,152
<b>Total Revenues</b>	<b>\$ 66,300</b>	<b>\$ -</b>	<b>\$ 12,157</b>	<b>\$ 3,350</b>	<b>\$ -</b>	<b>\$ 3,255,405</b>	<b>\$ 14,378,200</b>	<b>\$ 17,715,412</b>
<b>EXPENDITURES:</b>								
Personal Services	3,488,506	-	1,009,656	95,935	-	-	-	4,594,097
Materials & Supplies	2,294,161	-	11,762	10,375	-	-	-	2,316,298
Dues Travel & Training	27,125	-	23,076	4,086	-	-	-	54,287
Utilities	112,950	-	12,120	504	-	-	-	125,574
Vehicle Expense	632,980	-	12,510	1,323	-	-	-	646,813
Equip & Bldg Maintenance	294,336	-	1,874	1,220	-	-	-	297,430
Contractual Services	449,709	4,557,000	99,785	3,347	30,000	3,108,950	-	8,248,791
Emergency	150,000	-	100,000	-	-	-	-	250,000
Other	17,377	-	39,677	14,565	-	415,000	-	486,619
Fixed Asset Additions	855,900	-	48,837	3,400	-	-	-	908,137
<b>Total Expenditures</b>	<b>\$ 8,323,044</b>	<b>\$ 4,557,000</b>	<b>\$ 1,359,297</b>	<b>\$ 134,755</b>	<b>\$ 30,000</b>	<b>\$ 3,523,950</b>	<b>\$ -</b>	<b>\$ 17,928,046</b>
<b>FUND BALANCE USED FOR OPERATIONS</b>								<b>\$ 206,716</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,504,432	3,627,000	3,539,000	3,575,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,061	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	9,807	14,800	28,380	19,000
Hospital Lease	-	-	-	-
Other	3,714	-	750	-
<b>Total Revenues</b>	<b>3,524,014</b>	<b>3,641,800</b>	<b>3,568,130</b>	<b>3,594,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	37,657	37,657	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	12,195	37,675	59,125	22,298
<b>Total Other Financing Sources</b>	<b>12,195</b>	<b>75,332</b>	<b>96,782</b>	<b>22,298</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>554,829</b>	<b>369,209</b>	<b>394,915</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,536,209</b>	<b>4,271,961</b>	<b>4,034,121</b>	<b>4,011,213</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 2,518,394	2,674,763	2,515,733	2,713,817
Materials & Supplies	92,594	164,394	133,266	122,930
Dues Travel & Training	13,899	22,660	13,760	27,518
Utilities	56,398	62,859	60,510	62,921
Vehicle Expense	35	350	50	150
Equip & Bldg Maintenance	27,963	63,598	42,500	52,828
Contractual Services	217,563	360,666	397,401	334,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	17,666	-	25,000
Other	18,922	42,937	25,150	71,142
Fixed Asset Additions	359,473	862,068	845,751	600,082
<b>Total Expenditures</b>	<b>3,305,241</b>	<b>4,271,961</b>	<b>4,034,121</b>	<b>4,011,213</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,305,241</b>	<b>4,271,961</b>	<b>4,034,121</b>	<b>4,011,213</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,646,495</b>	<b>2,855,848</b>	<b>2,855,848</b>	<b>2,476,752</b>
Less encumbrances, beginning of year	(31,502)	(9,887)	(9,887)	-
Add encumbrances, end of year	9,887	-	-	-
Fund Balance Increase (Decrease) resulting from operations	230,968	(554,829)	(369,209)	(394,915)
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,855,848</b>	<b>2,291,132</b>	<b>2,476,752</b>	<b>2,081,837</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(1,555,687)</b>	<b>(1,545,800)</b>	<b>(1,545,800)</b>	<b>(1,454,800)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,300,161</b>	<b>745,332</b>	<b>930,952</b>	<b>627,037</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>39.34%</b>	<b>17.45%</b>	<b>23.08%</b>	<b>15.63%</b>

# Governmental Funds

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

<b>Departments funded by Law Enforcement Sales Tax</b>									
	<b>2900</b>	<b>2901</b>	<b>2902</b>	<b>2903</b>	<b>2904</b>	<b>2905</b>	<b>2906</b>	<b>2907</b>	<b>Fund</b>
	<b>Revenue</b>	<b>Sheriff Operations</b>	<b>Corrections Operations</b>	<b>Prosecuting Attorney</b>	<b>Alternative Sentencing</b>	<b>Judicial Info System</b>	<b>Contract Inmate Housing</b>	<b>Information System -Court</b>	<b>290 Total</b>
<b>REVENUES:</b>									
Taxes	\$ 3,575,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,575,000
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	19,000	-	-	-	-	-	-	-	19,000
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	22,298	-	-	-	-	-	-	22,298
<b>Total Revenues</b>	<b>\$ 3,594,000</b>	<b>\$ 22,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,616,298</b>
<b>EXPENDITURES:</b>									
Personal Services	-	1,297,854	815,397	326,730	273,836	-	-	-	2,713,817
Materials & Supplies	-	112,915	3,286	2,944	3,785	-	-	-	122,930
Dues Travel & Training	-	20,690	-	3,558	3,270	-	-	-	27,518
Utilities	-	31,603	-	1,980	11,850	15,388	-	2,100	62,921
Vehicle Expense	-	-	-	-	150	-	-	-	150
Equip & Bldg Maintenance	-	52,228	-	-	600	-	-	-	52,828
Contractual Services	-	45,194	20,360	-	48,000	26,271	195,000	-	334,825
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	2,500	-	-	-	68,642	-	-	-	71,142
Fixed Asset Additions	-	599,082	-	-	1,000	-	-	-	600,082
<b>Total Expenditures</b>	<b>\$ 27,500</b>	<b>\$ 2,159,566</b>	<b>\$ 839,043</b>	<b>\$ 335,212</b>	<b>\$ 411,133</b>	<b>\$ 41,659</b>	<b>\$ 195,000</b>	<b>\$ 2,100</b>	<b>\$ 4,011,213</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>									<b>\$ (394,915)</b>



# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,617,337	6,790,000	6,684,000	6,750,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	44,875	48,000	158,000	158,000
Hospital Lease	-	-	-	-
Other	-	-	11,940	-
<b>Total Revenues</b>	<b>6,662,212</b>	<b>6,838,000</b>	<b>6,853,940</b>	<b>6,908,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>2,718,401</b>	<b>2,213,380</b>	<b>2,969,093</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 6,662,212</b>	<b>9,556,401</b>	<b>9,067,320</b>	<b>9,877,093</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 144,277	162,443	155,439	214,395
Materials & Supplies	662	3,127	1,710	4,054
Dues Travel & Training	423	5,000	2,635	7,580
Utilities	2,647	3,552	3,500	3,562
Vehicle Expense	131	670	600	670
Equip & Bldg Maintenance	371	335	335	600
Contractual Services	1,449,320	9,299,572	9,535,089	9,274,247
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	15,000	15,000
Other	(673,719)	80,750	(647,940)	351,985
Fixed Asset Additions	15,357	952	952	5,000
<b>Total Expenditures</b>	<b>939,469</b>	<b>9,556,401</b>	<b>9,067,320</b>	<b>9,877,093</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 939,469</b>	<b>9,556,401</b>	<b>9,067,320</b>	<b>9,877,093</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 10,591,763</b>	<b>14,499,614</b>	<b>14,499,614</b>	<b>9,875,233</b>
Less encumbrances, beginning of year	(4,225,893)	(2,411,001)	(2,411,001)	-
Add encumbrances, end of year	2,411,001	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,722,743	(2,718,401)	(2,213,380)	(2,969,093)
<b>FUND BALANCE (GAAP), end of year</b>	<b>14,499,614</b>	<b>9,370,212</b>	<b>9,875,233</b>	<b>6,906,140</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 14,499,614</b>	<b>9,370,212</b>	<b>9,875,233</b>	<b>6,906,140</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>1543.38%</b>	<b>98.05%</b>	<b>108.91%</b>	<b>69.92%</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,486,996	10,812,000	10,592,000	10,698,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	1,283	119,153	117,184	121,938
Charges for Services	-	-	227,900	750
Fines and Forfeitures	-	-	-	-
Interest	47,858	42,800	65,500	65,500
Hospital Lease	-	-	-	-
Other	10,007	-	-	-
<b>Total Revenues</b>	<b>10,546,144</b>	<b>10,973,953</b>	<b>11,002,584</b>	<b>10,886,188</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	102,365	33,240	33,240	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>102,365</b>	<b>33,240</b>	<b>33,240</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>2,482,743</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 13,131,252</b>	<b>11,007,193</b>	<b>11,035,824</b>	<b>10,886,188</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 2,532,114	4,008,794	2,905,745	4,280,378
Materials & Supplies	25,974	104,201	88,534	86,135
Dues Travel & Training	23,555	91,584	86,706	174,852
Utilities	19,028	97,576	86,517	202,500
Vehicle Expense	3,813	22,097	11,035	24,312
Equip & Bldg Maintenance	31,950	173,662	170,173	258,403
Contractual Services	870,637	1,783,541	1,121,491	1,143,913
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	273,247	744,699	103,900	616,245
Fixed Asset Additions	479,421	349,727	112,647	1,145,351
<b>Total Expenditures</b>	<b>4,259,739</b>	<b>7,375,881</b>	<b>4,686,748</b>	<b>7,932,089</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	8,871,513	905,895	905,894	872,587
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>8,871,513</b>	<b>905,895</b>	<b>905,894</b>	<b>872,587</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 13,131,252</b>	<b>8,281,776</b>	<b>5,592,642</b>	<b>8,804,676</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 8,226,170</b>	<b>5,904,182</b>	<b>5,904,182</b>	<b>11,347,364</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	160,755	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,482,743)	2,725,417	5,443,182	2,081,512
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,904,182</b>	<b>8,629,599</b>	<b>11,347,364</b>	<b>13,428,876</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>(10,300,000)</b>	<b>(10,300,000)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 5,904,182</b>	<b>8,629,599</b>	<b>1,047,364</b>	<b>3,128,876</b>
<b>Net Fund Balance as a percent of expenditures</b>	<b>138.60%</b>	<b>117.00%</b>	<b>22.35%</b>	<b>39.45%</b>

# 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
<b>REVENUES:</b>							
Taxes	\$ 10,698,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,698,000
Licenses and Permits	-	-	-	-	-	-	-
Intergovernmental	-	3,938	118,000	-	-	-	121,938
Charges for Services	-	750	-	-	-	-	750
Fines and Forfeitures	-	-	-	-	-	-	-
Interest	65,500	-	-	-	-	-	65,500
Hospital Lease	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,763,500</b>	<b>\$ 4,688</b>	<b>\$ 118,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 10,886,188</b>
<b>EXPENDITURES:</b>							
Personal Services	-	3,183,648	423,248	535,960	137,522	-	4,280,378
Materials & Supplies	-	28,470	12,580	13,585	20,000	11,500	86,135
Dues Travel & Training	-	88,624	26,496	57,232	2,500	-	174,852
Utilities	-	81,126	9,480	10,660	48,100	53,134	202,500
Vehicle Expense	-	9,430	8,484	500	5,898	-	24,312
Equip & Bldg Maintenance	-	8,100	47,357	72,690	118,400	11,856	258,403
Contractual Services	32,324	619,213	23,900	309,904	154,212	4,360	1,143,913
Emergency	-	-	-	-	-	-	-
Other	402,000	74,670	1,200	12,522	-	125,853	616,245
Fixed Asset Additions	-	-	105,400	17,350	1,020,165	2,436	1,145,351
<b>Total Expenditures</b>	<b>\$ 434,324</b>	<b>\$ 4,093,281</b>	<b>\$ 658,145</b>	<b>\$ 1,030,403</b>	<b>\$ 1,506,797</b>	<b>\$ 209,139</b>	<b>\$ 7,932,089</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>							<b>\$ 2,954,099</b>

# Governmental Funds

## Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4,133	-	2,500	-
Franchise Taxes	-	-	-	-
Licenses and Permits	150,937	117,832	148,000	50,000
Intergovernmental	416,381	359,887	463,353	347,971
Charges for Services	2,001,117	2,043,279	1,970,903	1,964,810
Fines and Forfeitures	-	-	-	-
Interest	38,624	41,616	87,678	72,961
Hospital Lease	520,102	523,800	522,910	525,500
Other	50,526	6,040	7,472	8,030
<b>Total Revenues</b>	<b>3,181,820</b>	<b>3,092,454</b>	<b>3,202,816</b>	<b>2,969,272</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	6,991	18,000	7,530	7,010
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,260	-	-	1,200
<b>Total Other Financing Sources</b>	<b>12,251</b>	<b>18,000</b>	<b>7,530</b>	<b>8,210</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>2,273,410</b>	<b>456,237</b>	<b>1,552,149</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,194,071</b>	<b>5,383,864</b>	<b>3,666,583</b>	<b>4,529,631</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 1,098,356	1,343,457	1,119,896	1,327,611
Materials & Supplies	91,740	156,671	132,120	135,132
Dues Travel & Training	52,878	177,060	88,468	137,858
Utilities	10,721	15,273	14,039	12,208
Vehicle Expense	2,827	10,850	4,496	10,615
Equip & Bldg Maintenance	28,692	8,280	6,776	20,022
Contractual Services	1,383,826	2,581,220	1,739,994	1,733,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	(68,586)	552,917	99,220	931,345
Fixed Asset Additions	91,108	456,136	397,209	143,900
<b>Total Expenditures</b>	<b>2,691,562</b>	<b>5,313,864</b>	<b>3,602,218</b>	<b>4,463,991</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	197,388	70,000	64,365	65,640
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>197,388</b>	<b>70,000</b>	<b>64,365</b>	<b>65,640</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 2,888,950</b>	<b>5,383,864</b>	<b>3,666,583</b>	<b>4,529,631</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 8,259,741</b>	<b>8,604,919</b>	<b>8,604,919</b>	<b>8,144,537</b>
Less encumbrances, beginning of year	(471,830)	(4,865)	(4,145)	-
Add encumbrances, end of year	511,887	-	-	-
Fund Balance Increase (Decrease) resulting from operations	305,121	(2,273,410)	(456,237)	(1,552,149)
<b>FUND BALANCE (GAAP), end of year</b>	<b>8,604,919</b>	<b>6,326,644</b>	<b>8,144,537</b>	<b>6,592,388</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(511,887)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 8,093,032</b>	<b>6,326,644</b>	<b>8,144,537</b>	<b>6,592,388</b>

# Governmental Funds

## Fund Statement–Assessment Fund 201 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	209,983	210,000	215,824	219,800
Charges for Services	1,197,162	1,096,788	1,080,000	1,110,000
Fines and Forfeitures	-	-	-	-
Interest	8,468	8,200	18,830	8,200
Hospital Lease	-	-	-	-
Other	6,665	5,500	6,497	6,000
<b>Total Revenues</b>	<b>1,422,278</b>	<b>1,320,488</b>	<b>1,321,151</b>	<b>1,344,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>366,649</b>	<b>-</b>	<b>314,992</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,422,278</b>	<b>1,687,137</b>	<b>1,321,151</b>	<b>1,658,992</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 862,156	1,081,634	903,862	1,078,975
Materials & Supplies	59,536	85,105	79,225	95,225
Dues Travel & Training	9,104	25,775	7,500	25,775
Utilities	5,800	7,090	5,800	7,090
Vehicle Expense	2,618	10,150	4,046	9,915
Equip & Bldg Maintenance	6,228	7,065	5,565	18,990
Contractual Services	426,204	366,518	232,782	149,560
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	(705)	4,200	1,500	154,462
Fixed Asset Additions	42,957	87,600	33,704	107,000
<b>Total Expenditures</b>	<b>1,413,898</b>	<b>1,687,137</b>	<b>1,273,984</b>	<b>1,658,992</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,413,898</b>	<b>1,687,137</b>	<b>1,273,984</b>	<b>1,658,992</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 2,198,658</b>	<b>2,126,075</b>	<b>2,126,075</b>	<b>2,173,242</b>
Less encumbrances, beginning of year	(80,963)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,380	(366,649)	47,167	(314,992)
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,126,075</b>	<b>1,759,426</b>	<b>2,173,242</b>	<b>1,858,250</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 2,126,075</b>	<b>1,759,426</b>	<b>2,173,242</b>	<b>1,858,250</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,608	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>5,608</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>220,992</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 226,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	124,235	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>124,235</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	102,365	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>102,365</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 226,600</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 391,357</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	(170,365)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(220,992)	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Fund Statement—Domestic Violence Fund 203 (Nonmajor Fund)

	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Estimated</u>	2017 <u>Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	27,258	28,500	28,450	28,000
Fines and Forfeitures	-	-	-	-
Interest	115	170	368	370
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>27,373</u>	<u>28,670</u>	<u>28,818</u>	<u>28,370</u>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 27,373</b>	<b>28,670</b>	<b>28,818</b>	<b>28,370</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	26,909	27,150	27,150	27,696
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>26,909</u>	<u>27,150</u>	<u>27,150</u>	<u>27,696</u>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 26,909</b>	<b>27,150</b>	<b>27,150</b>	<b>27,696</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 33,963	34,427	34,427	36,095
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	464	1,520	1,668	674
<b>FUND BALANCE (GAAP), end of year</b>	<u>34,427</u>	<u>35,947</u>	<u>36,095</u>	<u>36,769</u>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 34,427</b>	<b>35,947</b>	<b>36,095</b>	<b>36,769</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,960	7,800	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	138	225	317	317
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>8,098</b>	<b>8,025</b>	<b>317</b>	<b>317</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>26,135</b>	<b>16,638</b>	<b>23,306</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 8,098</b>	<b>34,160</b>	<b>16,955</b>	<b>23,623</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,560	1,560	-
Dues Travel & Training	5,551	31,500	14,356	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	900	900	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	138	200	139	23,623
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>5,689</b>	<b>34,160</b>	<b>16,955</b>	<b>23,623</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,689</b>	<b>34,160</b>	<b>16,955</b>	<b>23,623</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 37,852</b>	<b>40,261</b>	<b>40,261</b>	<b>23,623</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,409	(26,135)	(16,638)	(23,306)
<b>FUND BALANCE (GAAP), end of year</b>	<b>40,261</b>	<b>14,126</b>	<b>23,623</b>	<b>317</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 40,261</b>	<b>14,126</b>	<b>23,623</b>	<b>317</b>



# Governmental Funds

## Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	188,737	196,500	188,500	188,500
Fines and Forfeitures	-	-	-	-
Interest	1,061	1,533	2,321	2,326
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>189,798</b>	<b>198,033</b>	<b>190,821</b>	<b>190,826</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	10	-	-	-
<b>Total Other Financing Sources</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>20,461</b>	<b>45,382</b>	<b>-</b>	<b>45,839</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 210,269</b>	<b>243,415</b>	<b>190,821</b>	<b>236,665</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 32,662	44,008	8,230	45,106
Materials & Supplies	125	3,095	900	900
Dues Travel & Training	225	11,050	8,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	149,080	163,543	151,898	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	312	19,224	-	165,784
Fixed Asset Additions	3,224	2,495	2,495	-
<b>Total Expenditures</b>	<b>185,628</b>	<b>243,415</b>	<b>171,573</b>	<b>236,665</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	24,641	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>24,641</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 210,269</b>	<b>243,415</b>	<b>171,573</b>	<b>236,665</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 277,954</b>	<b>257,493</b>	<b>257,493</b>	<b>276,741</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(20,461)	(45,382)	19,248	(45,839)
<b>FUND BALANCE (GAAP), end of year</b>	<b>257,493</b>	<b>212,111</b>	<b>276,741</b>	<b>230,902</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 257,493</b>	<b>212,111</b>	<b>276,741</b>	<b>230,902</b>

# Governmental Funds

## Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	367	-	1,260	1,260
Hospital Lease	-	-	-	-
Other	1,076	-	-	-
<b>Total Revenues</b>	<b>1,443</b>	<b>-</b>	<b>1,260</b>	<b>1,260</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>6,849</b>	<b>125,000</b>	<b>3,780</b>	<b>116,740</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 8,292</b>	<b>125,000</b>	<b>5,040</b>	<b>118,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	9,352	7,000	5,040	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(1,060)	118,000	-	118,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>8,292</b>	<b>125,000</b>	<b>5,040</b>	<b>118,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 8,292</b>	<b>125,000</b>	<b>5,040</b>	<b>118,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 134,017	122,005	122,005	118,225
Less encumbrances, beginning of year	(5,883)	(720)	-	-
Add encumbrances, end of year	720	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(6,849)	(125,000)	(3,780)	(116,740)
<b>FUND BALANCE (GAAP), end of year</b>	<b>122,005</b>	<b>(3,715)</b>	<b>118,225</b>	<b>1,485</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(720)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 121,285</b>	<b>(3,715)</b>	<b>118,225</b>	<b>1,485</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	13,344	20,525	41,600	41,600
Hospital Lease	520,102	523,800	522,910	525,500
Other	-	-	-	-
<b>Total Revenues</b>	<b>533,446</b>	<b>544,325</b>	<b>564,510</b>	<b>567,100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>5,136</b>	<b>565,059</b>	<b>3,391</b>	<b>534,942</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 538,582</b>	<b>1,109,384</b>	<b>567,901</b>	<b>1,102,042</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 38,753	42,549	41,275	31,792
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	499,829	1,055,000	525,000	1,055,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	11,835	1,626	15,250
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>538,582</b>	<b>1,109,384</b>	<b>567,901</b>	<b>1,102,042</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 538,582</b>	<b>1,109,384</b>	<b>567,901</b>	<b>1,102,042</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 3,027,419	3,514,049	3,514,049	3,510,658
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	491,766	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,136)	(565,059)	(3,391)	(534,942)
<b>FUND BALANCE (GAAP), end of year</b>	<b>3,514,049</b>	<b>2,948,990</b>	<b>3,510,658</b>	<b>2,975,716</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(491,766)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 3,022,283</b>	<b>2,948,990</b>	<b>3,510,658</b>	<b>2,975,716</b>

# Governmental Funds

## Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	80,665	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>80,665</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	378	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>378</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 81,043</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	253	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	6,806	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(133,937)	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>(126,878)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ (126,878)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 332</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	(208,253)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	207,921	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4,133	-	2,500	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	49	-	160	160
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>4,182</b>	<b>-</b>	<b>2,660</b>	<b>160</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 4,182</b>	<b>-</b>	<b>2,660</b>	<b>160</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 12,121</b>	<b>16,303</b>	<b>16,303</b>	<b>18,963</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,182	-	2,660	160
<b>FUND BALANCE (GAAP), end of year</b>	<b>16,303</b>	<b>16,303</b>	<b>18,963</b>	<b>19,123</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 16,303</b>	<b>16,303</b>	<b>18,963</b>	<b>19,123</b>

# Governmental Funds

## Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	27,118	38,000	108,000	15,000
Charges for Services	48,379	125,000	100,000	58,000
Fines and Forfeitures	-	-	-	-
Interest	1,555	2,120	5,350	4,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>77,052</b>	<b>165,120</b>	<b>213,350</b>	<b>77,250</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>310,830</b>	<b>239,348</b>	<b>26,470</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 77,052</b>	<b>475,950</b>	<b>452,698</b>	<b>103,720</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	23,000	23,000	-
Dues Travel & Training	1,453	9,300	-	9,300
Utilities	1,919	4,700	4,700	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	207	282,920	282,300	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,800	-	50,000
Fixed Asset Additions	11,345	154,230	142,698	-
<b>Total Expenditures</b>	<b>14,924</b>	<b>475,950</b>	<b>452,698</b>	<b>103,720</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 14,924</b>	<b>475,950</b>	<b>452,698</b>	<b>103,720</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 373,461</b>	<b>433,434</b>	<b>433,434</b>	<b>189,941</b>
Less encumbrances, beginning of year	(6,300)	(4,145)	(4,145)	-
Add encumbrances, end of year	4,145	-	-	-
Fund Balance Increase (Decrease) resulting from operations	62,128	(310,830)	(239,348)	(26,470)
<b>FUND BALANCE (GAAP), end of year</b>	<b>433,434</b>	<b>118,459</b>	<b>189,941</b>	<b>163,471</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(4,145)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 429,289</b>	<b>118,459</b>	<b>189,941</b>	<b>163,471</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	21,387	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>21,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 21,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	21,387	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>21,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 21,387</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	12,150	35,000	26,000	12,500
Fines and Forfeitures	-	-	-	-
Interest	1,053	950	1,600	1,600
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>13,203</b>	<b>35,950</b>	<b>27,600</b>	<b>14,100</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 13,203</b>	<b>35,950</b>	<b>27,600</b>	<b>14,100</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 173,718</b>	<b>186,921</b>	<b>186,921</b>	<b>214,521</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13,203	35,950	27,600	14,100
<b>FUND BALANCE (GAAP), end of year</b>	<b>186,921</b>	<b>222,871</b>	<b>214,521</b>	<b>228,621</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 186,921</b>	<b>222,871</b>	<b>214,521</b>	<b>228,621</b>



# Governmental Funds

## Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	176	276	366	340
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>176</b>	<b>276</b>	<b>366</b>	<b>340</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	5,250	-	-	1,200
<b>Total Other Financing Sources</b>	<b>5,250</b>	<b>-</b>	<b>-</b>	<b>1,200</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>5,724</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 5,426</b>	<b>6,000</b>	<b>366</b>	<b>1,540</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(1)	-	-	-
Fixed Asset Additions	-	6,000	-	-
<b>Total Expenditures</b>	<b>(1)</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ (1)</b>	<b>6,000</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 42,112</b>	<b>47,473</b>	<b>47,473</b>	<b>47,839</b>
Less encumbrances, beginning of year	(66)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,427	(5,724)	366	1,540
<b>FUND BALANCE (GAAP), end of year</b>	<b>47,473</b>	<b>41,749</b>	<b>47,839</b>	<b>49,379</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 47,473</b>	<b>41,749</b>	<b>47,839</b>	<b>49,379</b>

# Governmental Funds

## Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,858	7,300	6,700	6,700
Charges for Services	12,447	14,065	14,014	14,065
Fines and Forfeitures	-	-	-	-
Interest	65	93	161	161
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>18,370</b>	<b>21,458</b>	<b>20,875</b>	<b>20,926</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>139</b>	<b>6,742</b>	<b>-</b>	<b>7,274</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 18,509</b>	<b>28,200</b>	<b>20,875</b>	<b>28,200</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	18,509	28,200	16,329	28,200
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>18,509</b>	<b>28,200</b>	<b>16,329</b>	<b>28,200</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 18,509</b>	<b>28,200</b>	<b>16,329</b>	<b>28,200</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 15,267</b>	<b>15,128</b>	<b>15,128</b>	<b>19,674</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(139)	(6,742)	4,546	(7,274)
<b>FUND BALANCE (GAAP), end of year</b>	<b>15,128</b>	<b>8,386</b>	<b>19,674</b>	<b>12,400</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 15,128</b>	<b>8,386</b>	<b>19,674</b>	<b>12,400</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,000	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	85	136	250	250
Hospital Lease	-	-	-	-
Other	39	-	-	-
<b>Total Revenues</b>	<b>6,124</b>	<b>136</b>	<b>250</b>	<b>250</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>16,499</b>	<b>3,763</b>	<b>14,850</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 6,124</b>	<b>16,635</b>	<b>4,013</b>	<b>15,100</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 4,137	5,435	2,610	5,585
Materials & Supplies	498	3,014	618	1,815
Dues Travel & Training	-	1,486	785	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	516	6,700	-	7,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>5,151</b>	<b>16,635</b>	<b>4,013</b>	<b>15,100</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,151</b>	<b>16,635</b>	<b>4,013</b>	<b>15,100</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 21,734	22,707	22,707	18,944
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	973	(16,499)	(3,763)	(14,850)
<b>FUND BALANCE (GAAP), end of year</b>	<b>22,707</b>	<b>6,208</b>	<b>18,944</b>	<b>4,094</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 22,707</b>	<b>6,208</b>	<b>18,944</b>	<b>4,094</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	55,956	2,778	38,952	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>55,956</b>	<b>2,778</b>	<b>38,952</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 55,956</b>	<b>2,778</b>	<b>38,952</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	6,877	1,453	2,777	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	22,883	-	21,705	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	26,196	1,325	14,470	-
<b>Total Expenditures</b>	<b>55,956</b>	<b>2,778</b>	<b>38,952</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 55,956</b>	<b>2,778</b>	<b>38,952</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>15,256</b>	<b>15,256</b>	<b>15,256</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	15,256	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>15,256</b>	<b>15,256</b>	<b>15,256</b>	<b>15,256</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(15,256)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>15,256</b>	<b>15,256</b>	<b>15,256</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
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	151	253	417	263
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>50,151</b>	<b>50,253</b>	<b>50,417</b>	<b>50,263</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 50,151</b>	<b>50,253</b>	<b>50,417</b>	<b>50,263</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,500	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	3,002	3,483	3,539	3,618
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	173	183	179	-
Contractual Services	1,621	1,624	1,653	1,684
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	500	-	500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>6,296</b>	<b>7,290</b>	<b>5,371</b>	<b>7,302</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	40,000	40,000	40,000	40,000
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 46,296</b>	<b>47,290</b>	<b>45,371</b>	<b>47,302</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 14,219</b>	<b>18,074</b>	<b>18,074</b>	<b>23,120</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,855	2,963	5,046	2,961
<b>FUND BALANCE (GAAP), end of year</b>	<b>18,074</b>	<b>21,037</b>	<b>23,120</b>	<b>26,081</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 18,074</b>	<b>21,037</b>	<b>23,120</b>	<b>26,081</b>

# Governmental Funds

## Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	150,937	117,832	148,000	50,000
Intergovernmental	-	-	-	-
Charges for Services	33,607	36,456	36,000	25,275
Fines and Forfeitures	-	-	-	-
Interest	1,003	1,594	4,241	4,241
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>185,547</b>	<b>155,882</b>	<b>188,241</b>	<b>79,516</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>248,441</b>	<b>202,459</b>	<b>33,704</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 185,547</b>	<b>404,323</b>	<b>390,700</b>	<b>113,220</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 40,656	47,191	45,191	48,380
Materials & Supplies	2,003	2,000	2,508	2,508
Dues Travel & Training	-	5,854	4,474	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	904	1,032	1,032	1,032
Contractual Services	33,837	270,085	264,334	56,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	5,000	-	5,000
Fixed Asset Additions	-	73,161	73,161	-
<b>Total Expenditures</b>	<b>77,400</b>	<b>404,323</b>	<b>390,700</b>	<b>113,220</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 77,400</b>	<b>404,323</b>	<b>390,700</b>	<b>113,220</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 212,665</b>	<b>320,812</b>	<b>320,812</b>	<b>118,353</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	108,147	(248,441)	(202,459)	(33,704)
<b>FUND BALANCE (GAAP), end of year</b>	<b>320,812</b>	<b>72,371</b>	<b>118,353</b>	<b>84,649</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 320,812</b>	<b>72,371</b>	<b>118,353</b>	<b>84,649</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,152	21,000	30,359	30,400
Fines and Forfeitures	-	-	-	-
Interest	671	1,052	2,141	2,144
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>26,823</b>	<b>22,052</b>	<b>32,500</b>	<b>32,544</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>178,785</b>	<b>168,337</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 26,823</b>	<b>200,837</b>	<b>200,837</b>	<b>32,544</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	83,812	83,812	17,831
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	117,025	117,025	-
<b>Total Expenditures</b>	<b>-</b>	<b>200,837</b>	<b>200,837</b>	<b>17,831</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>200,837</b>	<b>200,837</b>	<b>17,831</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 155,525</b>	<b>182,348</b>	<b>182,348</b>	<b>14,011</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,823	(178,785)	(168,337)	14,713
<b>FUND BALANCE (GAAP), end of year</b>	<b>182,348</b>	<b>3,563</b>	<b>14,011</b>	<b>28,724</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 182,348</b>	<b>3,563</b>	<b>14,011</b>	<b>28,724</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	7,200	5,400	11,800	9,000
Fines and Forfeitures	-	-	-	-
Interest	28	50	168	168
Hospital Lease	-	-	-	-
Other	100	-	100	-
<b>Total Revenues</b>	<b>7,328</b>	<b>5,450</b>	<b>12,068</b>	<b>9,168</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,411</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 7,328</b>	<b>6,861</b>	<b>12,068</b>	<b>9,168</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	819	1,350	1,050	850
Dues Travel & Training	51	3,361	1,699	1,375
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,150	-	2,150
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	500
Fixed Asset Additions	1,600	-	-	-
<b>Total Expenditures</b>	<b>2,470</b>	<b>6,861</b>	<b>2,749</b>	<b>4,875</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 2,470</b>	<b>6,861</b>	<b>2,749</b>	<b>4,875</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 6,803</b>	<b>11,661</b>	<b>11,661</b>	<b>20,980</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,858	(1,411)	9,319	4,293
<b>FUND BALANCE (GAAP), end of year</b>	<b>11,661</b>	<b>10,250</b>	<b>20,980</b>	<b>25,273</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 11,661</b>	<b>10,250</b>	<b>20,980</b>	<b>25,273</b>



# Governmental Funds

## Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,163	3,300	3,625	3,300
Fines and Forfeitures	-	-	-	-
Interest	3	8	26	11
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>3,166</b>	<b>3,308</b>	<b>3,651</b>	<b>3,311</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,166</b>	<b>3,308</b>	<b>3,651</b>	<b>3,311</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,705	2,669	2,560	3,163
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,705</b>	<b>2,669</b>	<b>2,560</b>	<b>3,163</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,705</b>	<b>2,669</b>	<b>2,560</b>	<b>3,163</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 657</b>	<b>2,118</b>	<b>2,118</b>	<b>3,209</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,461	639	1,091	148
<b>FUND BALANCE (GAAP), end of year</b>	<b>2,118</b>	<b>2,757</b>	<b>3,209</b>	<b>3,357</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 2,118</b>	<b>2,757</b>	<b>3,209</b>	<b>3,357</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	59,976	50,000	46,500	58,000
Fines and Forfeitures	-	-	-	-
Interest	23	52	212	212
Hospital Lease	-	-	-	-
Other	-	-	-	1,490
<b>Total Revenues</b>	<b>59,999</b>	<b>50,052</b>	<b>46,712</b>	<b>59,702</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	18,000	7,530	7,010
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>18,000</b>	<b>7,530</b>	<b>7,010</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>5,939</b>	<b>18,918</b>	<b>5,216</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 59,999</b>	<b>73,991</b>	<b>73,160</b>	<b>71,928</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 30,345	71,136	71,439	69,061
Materials & Supplies	1,389	2,755	1,721	2,767
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	69	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>31,803</b>	<b>73,991</b>	<b>73,160</b>	<b>71,928</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	6,608	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>6,608</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 38,411</b>	<b>73,991</b>	<b>73,160</b>	<b>71,928</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 3,650</b>	<b>25,238</b>	<b>25,238</b>	<b>6,320</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	21,588	(5,939)	(18,918)	(5,216)
<b>FUND BALANCE (GAAP), end of year</b>	<b>25,238</b>	<b>19,299</b>	<b>6,320</b>	<b>1,104</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 25,238</b>	<b>19,299</b>	<b>6,320</b>	<b>1,104</b>

# Governmental Funds

## Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11,659	20,000	20,000	9,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>11,659</b>	<b>20,000</b>	<b>20,000</b>	<b>9,000</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>8,341</b>	<b>-</b>	<b>-</b>	<b>11,000</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 20,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	20,000	19,500	9,000	19,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>20,000</b>	<b>20,000</b>	<b>9,000</b>	<b>20,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 20,000</b>	<b>20,000</b>	<b>9,000</b>	<b>20,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 8,341</b>	<b>-</b>	<b>-</b>	<b>11,000</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,341)	-	11,000	(11,000)
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>11,000</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>11,000</b>	<b>-</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,377	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	18	-	-	-
<b>Total Revenues</b>	<b>16,395</b>	-	-	-
<b>Other Financing Sources</b>				
Transfer In from other funds	6,608	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>6,608</b>	-	-	-
<b>Fund Balance Used for Operations</b>	<b>26,616</b>	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 49,619</b>	-	-	-
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 48,002	-	-	-
Materials & Supplies	1,612	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>49,614</b>	-	-	-
<b>Other Financing Uses</b>				
Transfer Out to other funds	5	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>5</b>	-	-	-
<b>TOTAL FINANCIAL USES</b>	<b>\$ 49,619</b>	-	-	-
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 26,616</b>	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(26,616)	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	-	-	-
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	-	-	-

# Governmental Funds

## Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	23	32	53	53
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>23</b>	<b>32</b>	<b>53</b>	<b>53</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>3,043</b>	<b>-</b>	<b>3,022</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 23</b>	<b>3,075</b>	<b>53</b>	<b>3,075</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,075</b>	<b>-</b>	<b>3,075</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>3,075</b>	<b>-</b>	<b>3,075</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 5,314</b>	<b>5,337</b>	<b>5,337</b>	<b>5,390</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23	(3,043)	53	(3,022)
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,337</b>	<b>2,294</b>	<b>5,390</b>	<b>2,368</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 5,337</b>	<b>2,294</b>	<b>5,390</b>	<b>2,368</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	11,343	30,000	26,575	28,500
Fines and Forfeitures	-	-	-	-
Interest	27	27	126	105
Hospital Lease	-	-	-	-
Other	19	40	40	40
<b>Total Revenues</b>	<b>11,389</b>	<b>30,067</b>	<b>26,741</b>	<b>28,645</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	5	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>12,375</b>	<b>3,157</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 23,769</b>	<b>33,224</b>	<b>26,741</b>	<b>28,645</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	3,214	1,350	1,992
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	5	10
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>3,224</b>	<b>1,355</b>	<b>2,002</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	23,769	30,000	24,365	25,640
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>23,769</b>	<b>30,000</b>	<b>24,365</b>	<b>25,640</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 23,769</b>	<b>33,224</b>	<b>25,720</b>	<b>27,642</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 12,354</b>	<b>(21)</b>	<b>(21)</b>	<b>1,000</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(12,375)	(3,157)	1,021	1,003
<b>FUND BALANCE (GAAP), end of year</b>	<b>(21)</b>	<b>(3,178)</b>	<b>1,000</b>	<b>2,003</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ (21)</b>	<b>(3,178)</b>	<b>1,000</b>	<b>2,003</b>

# Governmental Funds

## Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	98,375	76,000	98,000	98,000
Fines and Forfeitures	-	-	-	-
Interest	2,258	2,210	4,180	2,410
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>100,633</b>	<b>78,210</b>	<b>102,180</b>	<b>100,410</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>319,308</b>	<b>-</b>	<b>300,438</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 100,633</b>	<b>397,518</b>	<b>102,180</b>	<b>400,848</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	12,571	14,500	7,969	14,500
Dues Travel & Training	4,978	9,500	8,565	9,930
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	50,596	122,718	60,870	123,018
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	250,000	-	250,000
Fixed Asset Additions	5,786	800	770	3,400
<b>Total Expenditures</b>	<b>73,931</b>	<b>397,518</b>	<b>78,174</b>	<b>400,848</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 73,931</b>	<b>397,518</b>	<b>78,174</b>	<b>400,848</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 540,799</b>	<b>567,501</b>	<b>567,501</b>	<b>591,507</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,702	(319,308)	24,006	(300,438)
<b>FUND BALANCE (GAAP), end of year</b>	<b>567,501</b>	<b>248,193</b>	<b>591,507</b>	<b>291,069</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 567,501</b>	<b>248,193</b>	<b>591,507</b>	<b>291,069</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,492	-	-	-
Charges for Services	73,383	84,770	80,000	81,770
Fines and Forfeitures	-	-	-	-
Interest	414	425	1,046	835
Hospital Lease	-	-	-	-
Other	360	500	500	500
<b>Total Revenues</b>	<b>81,649</b>	<b>85,695</b>	<b>81,546</b>	<b>83,105</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,195</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 81,649</b>	<b>85,695</b>	<b>81,546</b>	<b>93,300</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	10	600	600	50
Dues Travel & Training	109	150	150	150
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	34,991	83,100	69,000	93,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>35,110</b>	<b>83,850</b>	<b>69,750</b>	<b>93,300</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 35,110</b>	<b>83,850</b>	<b>69,750</b>	<b>93,300</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 93,996</b>	<b>140,535</b>	<b>140,535</b>	<b>152,331</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	46,539	1,845	11,796	(10,195)
<b>FUND BALANCE (GAAP), end of year</b>	<b>140,535</b>	<b>142,380</b>	<b>152,331</b>	<b>142,136</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 140,535</b>	<b>142,380</b>	<b>152,331</b>	<b>142,136</b>



# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	(38)	93,509	93,509	106,471
Charges for Services	78,002	126,000	94,000	123,000
Fines and Forfeitures	-	-	-	-
Interest	1,356	1,125	1,625	1,125
Hospital Lease	-	-	-	-
Other	42,249	-	335	-
<b>Total Revenues</b>	<b>121,569</b>	<b>220,634</b>	<b>189,469</b>	<b>230,596</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>100,108</b>	<b>-</b>	<b>104,038</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 121,569</b>	<b>320,742</b>	<b>189,469</b>	<b>334,634</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 41,645	51,504	47,289	48,712
Materials & Supplies	4,471	11,500	7,583	11,500
Dues Travel & Training	9,247	37,140	21,300	37,140
Utilities	-	-	-	-
Vehicle Expense	209	700	450	700
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	24,116	135,250	38,200	146,312
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	17,862	84,648	58,400	90,270
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>97,550</b>	<b>320,742</b>	<b>173,222</b>	<b>334,634</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 97,550</b>	<b>320,742</b>	<b>173,222</b>	<b>334,634</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 303,592</b>	<b>327,611</b>	<b>327,611</b>	<b>343,858</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	24,019	(100,108)	16,247	(104,038)
<b>FUND BALANCE (GAAP), end of year</b>	<b>327,611</b>	<b>227,503</b>	<b>343,858</b>	<b>239,820</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 327,611</b>	<b>227,503</b>	<b>343,858</b>	<b>239,820</b>

# Governmental Funds

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

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	500	368	-
Charges for Services	13,303	15,000	15,000	15,000
Fines and Forfeitures	-	-	-	-
Interest	583	560	860	560
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>13,886</u>	<u>16,060</u>	<u>16,228</u>	<u>15,560</u>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance Used for Operations</b>	-	15,215	4,517	40,215
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 13,886</b>	<b>31,275</b>	<b>20,745</b>	<b>55,775</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	76	2,025	1,259	1,525
Dues Travel & Training	1,946	9,000	2,700	9,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	2,500	10,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,380	1,750	1,400	1,750
Fixed Asset Additions	-	13,500	12,886	33,500
<b>Total Expenditures</b>	<u>3,402</u>	<u>31,275</u>	<u>20,745</u>	<u>55,775</u>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,402</b>	<b>31,275</b>	<b>20,745</b>	<b>55,775</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 135,245	145,729	145,729	141,212
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	10,484	(15,215)	(4,517)	(40,215)
<b>FUND BALANCE (GAAP), end of year</b>	<u>145,729</u>	<u>130,514</u>	<u>141,212</u>	<u>100,997</u>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 145,729</b>	<b>130,514</b>	<b>141,212</b>	<b>100,997</b>

# Governmental Funds

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

	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Estimated</u>	2017 <u>Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	26,444	29,500	22,080	22,500
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>26,444</u>	<u>29,500</u>	<u>22,080</u>	<u>22,500</u>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 26,444</b>	<b>29,500</b>	<b>22,080</b>	<b>22,500</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	20,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,400	-	2,000
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>2,400</u>	<u>-</u>	<u>22,000</u>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>2,400</b>	<b>-</b>	<b>22,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ -	26,444	26,444	48,524
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	26,444	27,100	22,080	500
<b>FUND BALANCE (GAAP), end of year</b>	<u>26,444</u>	<u>53,544</u>	<u>48,524</u>	<u>49,024</u>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 26,444</b>	<b>53,544</b>	<b>48,524</b>	<b>49,024</b>

# Governmental Funds

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

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	240,172	116,486	143,430	128,020
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	9,184	7,818	7,852	6,203
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,452	1,585	4,140	2,575
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>250,808</u>	<u>125,889</u>	<u>155,422</u>	<u>136,798</u>
<b>Other Financing Sources</b>				
Transfer In from other funds	971,513	968,237	968,237	972,587
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>971,513</u>	<u>968,237</u>	<u>968,237</u>	<u>972,587</u>
<b>Fund Balance Used for Operations</b>	-	53,347	23,063	27,565
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 1,222,321</b>	<b>1,147,473</b>	<b>1,146,722</b>	<b>1,136,950</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,143,212	1,139,279	1,139,279	1,131,443
Emergency	-	-	-	-
Other	6,810	6,558	5,808	5,507
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>1,150,022</u>	<u>1,145,837</u>	<u>1,145,087</u>	<u>1,136,950</u>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	1,636	1,635	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>1,636</u>	<u>1,635</u>	<u>-</u>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 1,150,022</b>	<b>1,147,473</b>	<b>1,146,722</b>	<b>1,136,950</b>
<b>FUND BALANCE:</b>				
FUND BALANCE (GAAP), beginning of year	\$ 882,269	954,568	954,568	931,505
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>72,299</u>	<u>(53,347)</u>	<u>(23,063)</u>	<u>(27,565)</u>
<b>FUND BALANCE (GAAP), end of year</b>	<b>954,568</b>	<b>901,221</b>	<b>931,505</b>	<b>903,940</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(954,568)</b>	<b>(901,221)</b>	<b>(931,505)</b>	<b>(903,940)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 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	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>223,000</u>	<u>223,000</u>	<u>223,000</u>	<u>223,000</u>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<u>(223,000)</u>	<u>(223,000)</u>	<u>(223,000)</u>	<u>(223,000)</u>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	9,184	7,818	7,852	6,203
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	286	300	510	425
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>9,470</u>	<u>8,118</u>	<u>8,362</u>	<u>6,628</u>
<b>Other Financing Sources</b>				
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)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 109,470</b>	<b>108,118</b>	<b>108,362</b>	<b>106,628</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	102,015	103,721	103,721	99,816
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>102,015</u>	<u>103,721</u>	<u>103,721</u>	<u>99,816</u>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 102,015</b>	<b>103,721</b>	<b>103,721</b>	<b>99,816</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 127,716	135,171	135,171	139,812
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,455	4,397	4,641	6,812
<b>FUND BALANCE (GAAP), end of year</b>	<u>135,171</u>	<u>139,568</u>	<u>139,812</u>	<u>146,624</u>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<u>(135,171)</u>	<u>(139,568)</u>	<u>(139,812)</u>	<u>(146,624)</u>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

## Financial Summary-Series 2015 Spc Ob Bonds-ECC

### Fund 306 (Nonmajor Fund)

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2016 Estimated</u>	<u>2017 Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources</b>				
Transfer In from other funds	871,513	868,237	868,237	872,587
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>871,513</u>	<u>868,237</u>	<u>868,237</u>	<u>872,587</u>
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 871,513</b>	<b>868,237</b>	<b>868,237</b>	<b>872,587</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	871,237	867,919	867,919	872,269
Emergency	-	-	-	-
Other	276	318	318	318
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>871,513</u>	<u>868,237</u>	<u>868,237</u>	<u>872,587</u>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 871,513</b>	<b>868,237</b>	<b>868,237</b>	<b>872,587</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	22,636	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	36	-	129	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>22,672</b>	<b>-</b>	<b>129</b>	<b>-</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>496</b>	<b>23,859</b>	<b>22,979</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 23,168</b>	<b>23,859</b>	<b>23,108</b>	<b>-</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,417	21,473	21,473	-
Emergency	-	-	-	-
Other	751	750	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>23,168</b>	<b>22,223</b>	<b>21,473</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	1,636	1,635	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>1,636</b>	<b>1,635</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 23,168</b>	<b>23,859</b>	<b>23,108</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 23,475</b>	<b>22,979</b>	<b>22,979</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(496)	(23,859)	(22,979)	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>22,979</b>	<b>(880)</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	<b>(22,979)</b>	<b>880</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	106,587	53,270	68,233	52,090
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	860	930	2,598	1,640
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>107,447</b>	<b>54,200</b>	<b>70,831</b>	<b>53,730</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>16,459</b>	<b>-</b>	<b>16,645</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 107,447</b>	<b>70,659</b>	<b>70,831</b>	<b>70,375</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,845	66,844	66,844	66,823
Emergency	-	-	-	-
Other	4,074	3,815	3,815	3,552
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>70,919</b>	<b>70,659</b>	<b>70,659</b>	<b>70,375</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 70,919</b>	<b>70,659</b>	<b>70,659</b>	<b>70,375</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 233,278	269,806	269,806	269,978
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,528	(16,459)	172	(16,645)
<b>FUND BALANCE (GAAP), end of year</b>	<b>269,806</b>	<b>253,347</b>	<b>269,978</b>	<b>253,333</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(269,806)</b>	<b>(253,347)</b>	<b>(269,978)</b>	<b>(253,333)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	24,902	8,824	13,873	8,673
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	235	305	817	470
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>25,137</b>	<b>9,129</b>	<b>14,690</b>	<b>9,143</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,741</b>	<b>-</b>	<b>1,687</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 25,137</b>	<b>10,870</b>	<b>14,690</b>	<b>10,830</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,910	10,870	10,870	10,830
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,910</b>	<b>10,870</b>	<b>10,870</b>	<b>10,830</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,910</b>	<b>10,870</b>	<b>10,870</b>	<b>10,830</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 62,556</b>	<b>76,783</b>	<b>76,783</b>	<b>80,603</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	14,227	(1,741)	3,820	(1,687)
<b>FUND BALANCE (GAAP), end of year</b>	<b>76,783</b>	<b>75,042</b>	<b>80,603</b>	<b>78,916</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(76,783)</b>	<b>(75,042)</b>	<b>(80,603)</b>	<b>(78,916)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	7,414	5,942	7,049	5,942
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>7,414</b>	<b>5,942</b>	<b>7,049</b>	<b>5,942</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>3,153</b>	<b>4,685</b>	<b>3,578</b>	<b>4,638</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 10,567</b>	<b>10,627</b>	<b>10,627</b>	<b>10,580</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	8,858	8,952	8,952	8,943
Emergency	-	-	-	-
Other	1,709	1,675	1,675	1,637
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>10,567</b>	<b>10,627</b>	<b>10,627</b>	<b>10,580</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 10,567</b>	<b>10,627</b>	<b>10,627</b>	<b>10,580</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 59,416	56,263	56,263	52,685
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,153)	(4,685)	(3,578)	(4,638)
<b>FUND BALANCE (GAAP), end of year</b>	<b>56,263</b>	<b>51,578</b>	<b>52,685</b>	<b>48,047</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>				
	(56,263)	(51,578)	(52,685)	(48,047)
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Estimated</u>	2017 <u>Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	74,122	46,311	51,904	44,484
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	27	35	80	35
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>74,149</b>	<b>46,346</b>	<b>51,984</b>	<b>44,519</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>8,204</b>	<b>2,566</b>	<b>8,681</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 74,149</b>	<b>54,550</b>	<b>54,550</b>	<b>53,200</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	55,900	54,550	54,550	53,200
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>55,900</b>	<b>54,550</b>	<b>54,550</b>	<b>53,200</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 55,900</b>	<b>54,550</b>	<b>54,550</b>	<b>53,200</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 85,944</b>	<b>104,193</b>	<b>104,193</b>	<b>101,627</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,249	(8,204)	(2,566)	(8,681)
<b>FUND BALANCE (GAAP), end of year</b>	<b>104,193</b>	<b>95,989</b>	<b>101,627</b>	<b>92,946</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(104,193)</b>	<b>(95,989)</b>	<b>(101,627)</b>	<b>(92,946)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	4,511	2,139	2,371	2,139
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	8	15	6	5
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>4,519</b>	<b>2,154</b>	<b>2,377</b>	<b>2,144</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>511</b>	<b>2,796</b>	<b>2,573</b>	<b>2,726</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 5,030</b>	<b>4,950</b>	<b>4,950</b>	<b>4,870</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,030	4,950	4,950	4,870
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>5,030</b>	<b>4,950</b>	<b>4,950</b>	<b>4,870</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,030</b>	<b>4,950</b>	<b>4,950</b>	<b>4,870</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 66,884</b>	<b>66,373</b>	<b>66,373</b>	<b>63,800</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(511)	(2,796)	(2,573)	(2,726)
<b>FUND BALANCE (GAAP), end of year</b>	<b>66,373</b>	<b>63,577</b>	<b>63,800</b>	<b>61,074</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR</b>				
<b>APPROPRIATION, end of year</b>	<b>(66,373)</b>	<b>(63,577)</b>	<b>(63,800)</b>	<b>(61,074)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Governmental Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	14,692
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,692</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>14,692</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	14,692
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,692</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>14,692</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Internal Service Funds

## Fund Statement-All Internal Service Funds Combined

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,903,486	5,917,433	5,568,406	6,463,124
Fines and Forfeitures	-	-	-	-
Interest	361	31,045	69,635	44,985
Hospital Lease	-	-	-	-
Other	27,406	22,031	71,627	7,031
<b>Total Revenues</b>	<b>5,951,241</b>	<b>5,970,509</b>	<b>5,709,668</b>	<b>6,515,140</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	332,827	-	17,162	-
<b>Total Other Financing Sources</b>	<b>332,827</b>	<b>-</b>	<b>17,162</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,812,321</b>	<b>728,815</b>	<b>241,387</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 6,284,068</b>	<b>7,782,830</b>	<b>6,455,645</b>	<b>6,756,527</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 666,008	863,186	729,576	1,003,876
Materials & Supplies	72,954	98,436	82,373	124,166
Dues Travel & Training	1,270	3,290	180	4,540
Utilities	378,247	426,631	375,338	395,697
Vehicle Expense	9,162	20,579	12,228	24,967
Equip & Bldg Maintenance	190,386	217,157	195,286	250,931
Contractual Services	4,560,840	4,724,665	4,127,713	4,647,968
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	16,100
Other	21,954	530,402	36,725	169,097
Fixed Asset Additions	3,516	886,384	896,226	119,185
<b>Total Expenditures</b>	<b>5,904,337</b>	<b>7,782,830</b>	<b>6,455,645</b>	<b>6,756,527</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 5,904,337</b>	<b>7,782,830</b>	<b>6,455,645</b>	<b>6,756,527</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 4,182,515</b>	<b>4,449,313</b>	<b>4,449,313</b>	<b>3,717,314</b>
Less encumbrances, beginning of year	(11,869)	(3,184)	(3,184)	-
Add encumbrances, end of year	3,184	-	-	-
Proprietary adjustment to full accrual	(104,248)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	379,731	(1,812,321)	(728,815)	(241,387)
<b>FUND BALANCE (GAAP), end of year</b>	<b>4,449,313</b>	<b>2,633,808</b>	<b>3,717,314</b>	<b>3,475,927</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 4,449,313</b>	<b>2,633,808</b>	<b>3,717,314</b>	<b>3,475,927</b>

# Internal Service Funds

## Fund Statement–Self-Insured Health Plan Fund 600

	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Estimated</u>	2017 <u>Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,121,800	3,967,785	3,668,460	4,013,100
Fines and Forfeitures	-	-	-	-
Interest	5,084	10,000	28,110	20,000
Hospital Lease	-	-	-	-
Other	19,535	15,000	64,560	-
<b>Total Revenues</b>	<u>4,146,419</u>	<u>3,992,785</u>	<u>3,761,130</u>	<u>4,033,100</u>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance Used for Operations</b>	-	-	-	-
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 4,146,419</b>	<b>3,992,785</b>	<b>3,761,130</b>	<b>4,033,100</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,786,614	3,807,812	3,429,548	3,806,529
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	27,104	52,500	29,220	52,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>3,813,718</u>	<u>3,860,312</u>	<u>3,458,768</u>	<u>3,859,029</u>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,813,718</b>	<b>3,860,312</b>	<b>3,458,768</b>	<b>3,859,029</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 568,581	901,282	901,282	1,203,644
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	332,701	132,473	302,362	174,071
<b>FUND BALANCE (GAAP), end of year</b>	<u>901,282</u>	<u>1,033,755</u>	<u>1,203,644</u>	<u>1,377,715</u>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 901,282</b>	<b>1,033,755</b>	<b>1,203,644</b>	<b>1,377,715</b>



# Internal Service Funds

## Fund Statement–Self-Insured Dental Plan 601

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	284,395	301,455	297,100	284,550
Fines and Forfeitures	-	-	-	-
Interest	553	500	1,640	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>284,948</b>	<b>301,955</b>	<b>298,740</b>	<b>285,050</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>3,608</b>	<b>-</b>	<b>7,747</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 284,948</b>	<b>305,563</b>	<b>298,740</b>	<b>292,797</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	232,248	305,563	259,290	292,797
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>232,248</b>	<b>305,563</b>	<b>259,290</b>	<b>292,797</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 232,248</b>	<b>305,563</b>	<b>259,290</b>	<b>292,797</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 96,988</b>	<b>149,688</b>	<b>149,688</b>	<b>189,138</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	52,700	(3,608)	39,450	(7,747)
<b>FUND BALANCE (GAAP), end of year</b>	<b>149,688</b>	<b>146,080</b>	<b>189,138</b>	<b>181,391</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 149,688</b>	<b>146,080</b>	<b>189,138</b>	<b>181,391</b>

# Internal Service Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,909	4,600	7,795	4,600
Hospital Lease	-	-	-	-
Other	115	-	-	-
<b>Total Revenues</b>	<b>4,024</b>	<b>4,600</b>	<b>7,795</b>	<b>4,600</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	332,827	-	16,438	-
<b>Total Other Financing Sources</b>	<b>332,827</b>	<b>-</b>	<b>16,438</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>136,461</b>	<b>516,400</b>	<b>342,232</b>	<b>445,400</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 473,312</b>	<b>521,000</b>	<b>366,465</b>	<b>450,000</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	473,312	521,000	366,465	450,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>473,312</b>	<b>521,000</b>	<b>366,465</b>	<b>450,000</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 473,312</b>	<b>521,000</b>	<b>366,465</b>	<b>450,000</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 1,035,678</b>	<b>899,217</b>	<b>899,217</b>	<b>556,985</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(136,461)	(516,400)	(342,232)	(445,400)
<b>FUND BALANCE (GAAP), end of year</b>	<b>899,217</b>	<b>382,817</b>	<b>556,985</b>	<b>111,585</b>
Less: <b>FUND BALANCE UNAVAILABLE FOR APPROPRIATION</b> , end of year	-	-	-	-
<b>NET FUND BALANCE, end of year</b>	<b>\$ 899,217</b>	<b>382,817</b>	<b>556,985</b>	<b>111,585</b>

# Internal Service Funds

## Fund Statement—Facilities and Grounds Maintenance Fund 610

	2015 <u>Actual</u>	2016 <u>Budget</u>	2016 <u>Estimated</u>	2017 <u>Budget</u>
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	808,487	943,971	898,624	1,542,772
Fines and Forfeitures	-	-	-	-
Interest	2,868	4,230	7,635	4,230
Hospital Lease	-	-	-	-
Other	725	-	36	-
<b>Total Revenues</b>	<b>812,080</b>	<b>948,201</b>	<b>906,295</b>	<b>1,547,002</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	724	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>724</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>113,998</b>	<b>384,549</b>	<b>190,969</b>	<b>70,790</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 926,078</b>	<b>1,332,750</b>	<b>1,097,988</b>	<b>1,617,792</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ 666,008	863,186	729,576	1,003,876
Materials & Supplies	72,954	97,836	82,173	123,566
Dues Travel & Training	1,270	3,290	180	4,540
Utilities	10,749	21,106	10,613	21,692
Vehicle Expense	9,162	20,579	12,228	24,967
Equip & Bldg Maintenance	105,109	130,176	110,359	191,562
Contractual Services	62,460	90,290	72,410	98,642
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,100	-	16,100
Other	(5,150)	9,000	7,505	116,597
Fixed Asset Additions	3,516	85,187	72,944	16,250
<b>Total Expenditures</b>	<b>926,078</b>	<b>1,332,750</b>	<b>1,097,988</b>	<b>1,617,792</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 926,078</b>	<b>1,332,750</b>	<b>1,097,988</b>	<b>1,617,792</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 704,953</b>	<b>478,022</b>	<b>478,022</b>	<b>283,869</b>
Less encumbrances, beginning of year	(11,869)	(3,184)	(3,184)	-
Add encumbrances, end of year	3,184	-	-	-
Proprietary adjustment to full accrual	(104,248)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(113,998)	(384,549)	(190,969)	(70,790)
<b>FUND BALANCE (GAAP), end of year</b>	<b>478,022</b>	<b>90,289</b>	<b>283,869</b>	<b>213,079</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 478,022</b>	<b>90,289</b>	<b>283,869</b>	<b>213,079</b>

# Internal Service Funds

## Fund Statement—Capital Repair and Replacement Fund 620

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	248,697	248,697	248,697	248,697
Fines and Forfeitures	-	-	-	-
Interest	5,445	8,590	16,670	8,590
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>254,142</b>	<b>257,287</b>	<b>265,367</b>	<b>257,287</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>1,019,953</b>	<b>599,512</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 254,142</b>	<b>1,277,240</b>	<b>864,879</b>	<b>257,287</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	72,515	80,000	76,925	52,388
Contractual Services	6,206	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	446,950	-	-
Fixed Asset Additions	-	750,290	787,954	102,935
<b>Total Expenditures</b>	<b>78,721</b>	<b>1,277,240</b>	<b>864,879</b>	<b>155,323</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 78,721</b>	<b>1,277,240</b>	<b>864,879</b>	<b>155,323</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 1,247,779</b>	<b>1,423,200</b>	<b>1,423,200</b>	<b>823,688</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	175,421	(1,019,953)	(599,512)	101,964
<b>FUND BALANCE (GAAP), end of year</b>	<b>1,423,200</b>	<b>403,247</b>	<b>823,688</b>	<b>925,652</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 1,423,200</b>	<b>403,247</b>	<b>823,688</b>	<b>925,652</b>

# Internal Service Funds

## Fund Statement—Utilities Fund 621

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	390,107	405,525	405,525	324,005
Fines and Forfeitures	-	-	-	-
Interest	1,012	1,080	2,820	2,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>391,119</b>	<b>406,605</b>	<b>408,345</b>	<b>326,105</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>47,900</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 391,119</b>	<b>406,605</b>	<b>408,345</b>	<b>374,005</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	367,498	405,525	364,725	374,005
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>367,498</b>	<b>405,525</b>	<b>364,725</b>	<b>374,005</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 367,498</b>	<b>405,525</b>	<b>364,725</b>	<b>374,005</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 176,786</b>	<b>200,407</b>	<b>200,407</b>	<b>244,027</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	23,621	1,080	43,620	(47,900)
<b>FUND BALANCE (GAAP), end of year</b>	<b>200,407</b>	<b>201,487</b>	<b>244,027</b>	<b>196,127</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 200,407</b>	<b>201,487</b>	<b>244,027</b>	<b>196,127</b>

# Internal Service Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	299	425	705	705
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
<b>Total Revenues</b>	<b>7,330</b>	<b>7,456</b>	<b>7,736</b>	<b>7,736</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>5,432</b>	<b>125</b>	<b>466</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 12,762</b>	<b>7,581</b>	<b>8,202</b>	<b>7,736</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	600	200	600
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	12,762	6,981	8,002	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>12,762</b>	<b>7,581</b>	<b>8,202</b>	<b>7,581</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 12,762</b>	<b>7,581</b>	<b>8,202</b>	<b>7,581</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 69,324</b>	<b>63,892</b>	<b>63,892</b>	<b>63,426</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,432)	(125)	(466)	155
<b>FUND BALANCE (GAAP), end of year</b>	<b>63,892</b>	<b>63,767</b>	<b>63,426</b>	<b>63,581</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 63,892</b>	<b>63,767</b>	<b>63,426</b>	<b>63,581</b>

# Internal Service Funds

## Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	129	190	335	335
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>129</b>	<b>190</b>	<b>335</b>	<b>335</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 129</b>	<b>190</b>	<b>335</b>	<b>335</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
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	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 29,866</b>	<b>29,995</b>	<b>29,995</b>	<b>30,330</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	129	190	335	335
<b>FUND BALANCE (GAAP), end of year</b>	<b>29,995</b>	<b>30,185</b>	<b>30,330</b>	<b>30,665</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 29,995</b>	<b>30,185</b>	<b>30,330</b>	<b>30,665</b>

# Internal Service Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
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	1,050	1,430	3,925	3,925
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>51,050</b>	<b>51,430</b>	<b>53,925</b>	<b>53,925</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>21,429</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 51,050</b>	<b>72,859</b>	<b>53,925</b>	<b>53,925</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	21,952	-	-
Fixed Asset Additions	-	50,907	35,328	-
<b>Total Expenditures</b>	<b>-</b>	<b>72,859</b>	<b>35,328</b>	<b>-</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ -</b>	<b>72,859</b>	<b>35,328</b>	<b>-</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 252,560</b>	<b>303,610</b>	<b>303,610</b>	<b>322,207</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	51,050	(21,429)	18,597	53,925
<b>FUND BALANCE (GAAP), end of year</b>	<b>303,610</b>	<b>282,181</b>	<b>322,207</b>	<b>376,132</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 303,610</b>	<b>282,181</b>	<b>322,207</b>	<b>376,132</b>



# Trust Funds

## Fund Statement –Private Purpose Trust Funds Combined

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	472	698	1,118	1,128
Hospital Lease	-	-	-	-
Other	200	-	-	-
<b>Total Revenues</b>	<b>672</b>	<b>698</b>	<b>1,118</b>	<b>1,128</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>2,986</b>	<b>3,405</b>	<b>2,951</b>	<b>2,392</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 3,658</b>	<b>4,103</b>	<b>4,069</b>	<b>3,520</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,538	3,890	3,857	3,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	120	213	212	220
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>3,658</b>	<b>4,103</b>	<b>4,069</b>	<b>3,520</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 3,658</b>	<b>4,103</b>	<b>4,069</b>	<b>3,520</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 109,126</b>	<b>106,140</b>	<b>106,140</b>	<b>103,189</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(2,986)</u>	<u>(3,405)</u>	<u>(2,951)</u>	<u>(2,392)</u>
<b>FUND BALANCE (GAAP), end of year</b>	<b>106,140</b>	<b>102,735</b>	<b>103,189</b>	<b>100,797</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(37,671)</b>	<b>(37,671)</b>	<b>(37,671)</b>	<b>(37,671)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 68,469</b>	<b>65,064</b>	<b>65,518</b>	<b>63,126</b>

# Trust Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	139	185	315	315
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>139</b>	<b>185</b>	<b>315</b>	<b>315</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>-</b>	<b>28</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 139</b>	<b>213</b>	<b>315</b>	<b>315</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	120	213	212	220
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>120</b>	<b>213</b>	<b>212</b>	<b>220</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 120</b>	<b>213</b>	<b>212</b>	<b>220</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 32,523</b>	<b>32,542</b>	<b>32,542</b>	<b>32,645</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	19	(28)	103	95
<b>FUND BALANCE (GAAP), end of year</b>	<b>32,542</b>	<b>32,514</b>	<b>32,645</b>	<b>32,740</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>	<b>(32,400)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 142</b>	<b>114</b>	<b>245</b>	<b>340</b>

# Trust Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	28	43	63	73
Hospital Lease	-	-	-	-
Other	200	-	-	-
<b>Total Revenues</b>	<b>228</b>	<b>43</b>	<b>63</b>	<b>73</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>717</b>	<b>647</b>	<b>594</b>	<b>27</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 945</b>	<b>690</b>	<b>657</b>	<b>100</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	945	690	657	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>945</b>	<b>690</b>	<b>657</b>	<b>100</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 945</b>	<b>690</b>	<b>657</b>	<b>100</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	\$ 6,620	5,903	5,903	5,309
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(717)	(647)	(594)	(27)
<b>FUND BALANCE (GAAP), end of year</b>	<b>5,903</b>	<b>5,256</b>	<b>5,309</b>	<b>5,282</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>(5,271)</b>	<b>(5,271)</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 632</b>	<b>(15)</b>	<b>38</b>	<b>11</b>

# Trust Funds

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

	2015 Actual	2016 Budget	2016 Estimated	2017 Budget
<b>FINANCIAL SOURCES:</b>				
<b>Revenues</b>				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	305	470	740	740
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>305</b>	<b>470</b>	<b>740</b>	<b>740</b>
<b>Other Financing Sources</b>				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance Used for Operations</b>	<b>2,288</b>	<b>2,730</b>	<b>2,460</b>	<b>2,460</b>
<b>TOTAL FINANCIAL SOURCES</b>	<b>\$ 2,593</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures</b>				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,593	3,200	3,200	3,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>2,593</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
<b>Other Financing Uses</b>				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FINANCIAL USES</b>	<b>\$ 2,593</b>	<b>3,200</b>	<b>3,200</b>	<b>3,200</b>
<b>FUND BALANCE:</b>				
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>\$ 69,983</b>	<b>67,695</b>	<b>67,695</b>	<b>65,235</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,288)	(2,730)	(2,460)	(2,460)
<b>FUND BALANCE (GAAP), end of year</b>	<b>67,695</b>	<b>64,965</b>	<b>65,235</b>	<b>62,775</b>
<b>Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET FUND BALANCE, end of year</b>	<b>\$ 67,695</b>	<b>64,965</b>	<b>65,235</b>	<b>62,775</b>



# Personnel Summaries—

This section contains the following personnel information:

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

A summary of significant changes over the past 10 years is provided below. Refer to the Budget Message for detailed discussion of staffing changes for the current budget year. The ten-year net increase is approximately 92 FTE's, or 22%.

## **General Government Operations—**

Approximately 7 FTE permanent positions (net) have been added over the past 10 years, which represents an 8% increase. The 2017 budget includes a reduction of approximately three FTEs associated with election activities.

## **Public Safety—**

Approximately 71 FTE positions (net) have been added over the past 10 years, which represents a 30% increase. The 2017 budget includes a reduction of approximately thirteen FTEs primarily accounted for within in the Sheriff/Corrections department. Food service and inmate medical services were contracted mid-year 2016, which eliminated approximately ten FTEs. An additional two FTEs were transferred to Facilities and Grounds (see Facilities and Grounds Services below).

## **Environment, Protective Inspection, & Infrastructure—**

Approximately three FTEs have been added over the past 10 years, which represents a 4% increase. The positions have been added to Public Works Maintenance Operations, Public Works Design and Construction, and Storm Water Administration.

## **Health and Community Services—**

FY 2014 was the first year for the County to employ staff for health and community services activities; previously, these services were obtained pursuant to an intergovernmental agreement with the City of Columbia. One additional FTE was added during 2016.

## **Facilities and Grounds Services—**

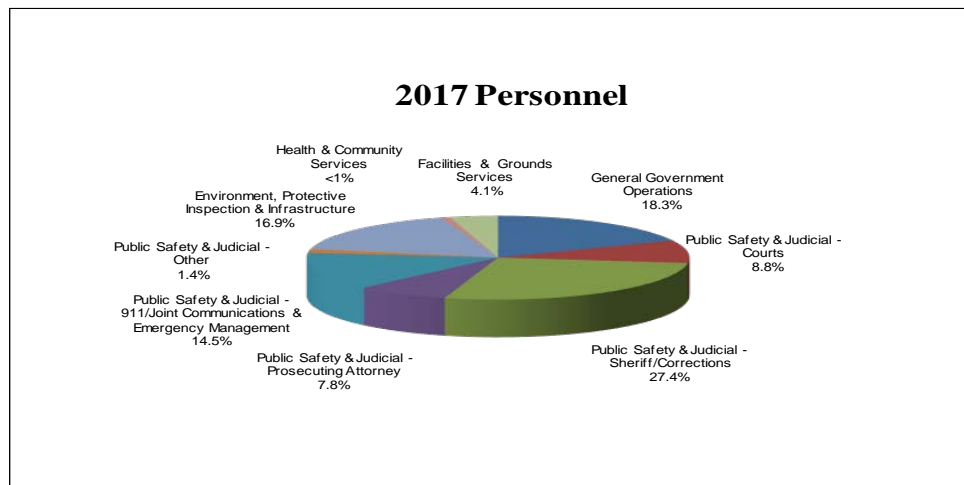
Seven FTEs have been added over the past 10 years, which represents a 50% increase. In 2012, administrative and budgetary control for two FTEs was transferred from Facilities and Grounds to the Sheriff. In 2017, these two FTEs are transferring back to Facilities and Grounds Services.



# Personnel Summary

## Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2017 FTE	DEPT NO	DEPT NAME	2017 FTE
<b><u>General Government Operations</u></b>			<b><u>Public Safety &amp; Judicial - Prosecuting Attorney</u></b>		
1110	Auditor	6.00	1261	Prosecuting Attorney	25.60
1115	Human Resources & Risk Management	4.00	1262	Victim Witness	5.48
1118	Purchasing	3.75	1263	IV-D	3.00
1121	County Commission	5.25	2610	PA Tax Collection	1.40
1126	County Counselor	4.00	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1131	County Clerk	3.75			40.48
1132	Election and Registration	7.33	<b><u>Public Safety &amp; Judicial - 911/Joint Communications &amp; Emergency Management</u></b>		
1140	Treasurer	3.75	2701	911/Joint Communications Operations	57.38
1150	Collector	8.25	2702	Emergency Management Operations	7.00
1160	Recorder	8.00	2703	Information Technology-911/EM	8.00
1170	Information Technology	18.63	2704	Joint Communications Radio Network	2.70
1176	GIS - County	2.00			75.08
1194	Mail Services	2.00	<b><u>Public Safety &amp; Judicial - Other</u></b>		
2010	Assessment	16.75	1200	Public Administrator	7.25
2110	Collector Tax Maintenance	1.08			7.25
		94.54	<b><u>Environment, Protective Inspection &amp; Infrastructure</u></b>		
<b><u>Public Safety &amp; Judicial - Courts</u></b>			1360	Solid Waste Recycling	0.25
1210	Circuit Court Services	22.50	1710	Planning and Zoning	5.18
1221	Circuit Clerk	5.00	1720	Building Codes	6.44
1241	Juvenile Office	4.44	1725	Stormwater Administration	1.50
1242	Juvenile Justice Center	5.27	2040	Public Works-R&B Maintenance	58.48
1243	Juvenile Justice Grants & Contracts	1.80	2045	Public Works-Design & Construction	13.88
2831	Veterans Court	0.80	2046	Stormwater Administration	1.50
2904	Alternative Sentencing-Law Enf Sls Tax	5.50			87.23
		45.31	<b><u>Health &amp; Community Services</u></b>		
<b><u>Public Safety &amp; Judicial - Sheriff/Corrections</u></b>			1420	Community and Social Services	0.30
1251	Sheriff	67.90	2130	Community Health/Medical	0.45
1253	Internet Crimes Task Force	0.83	2160	Community Children's Services	3.25
1255	Corrections	51.73			4.00
2550	Sheriff Revolving Fund Activity	1.00	<b><u>Facilities &amp; Grounds Services</u></b>		
2901	Sheriff-Law Enf Sls Tax	14.00	2705	ECC-Fac Maint/Hskpng/Grounds	0.00
2902	Corrections-Law Enf Sls Tax	6.00	6100	Facilities Maintenance	9.00
		141.46	6101	Facilities Housekeeping	9.00
			6103	Facilities Security	1.00
			6104	Grounds Maintenance	2.00
					21.00
<b>Grand Total</b>					<b>516.35</b>





# Personnel Summary

## Summary of Personnel by Fund – 10-year History

<u>FUND</u>	<u>DEPT NO</u>	<u>DEPT NAME</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
100	1110	Auditor	4.50	4.50	4.50	4.50
100	1115	Human Resources & Risk Management	2.00	2.00	2.00	2.00
100	1118	Purchasing	2.50	2.50	2.50	2.50
100	1121	County Commission	5.45	5.45	5.45	5.45
100	1126	County Counselor	1.70	1.70	1.70	2.70
100	1131	County Clerk	5.75	5.75	5.75	5.75
100	1132	Election and Registration	9.44	7.48	9.23	7.16
100	1133	Election Activities	-	-	-	-
100	1140	Treasurer	3.63	3.63	3.63	3.63
100	1150	Collector	8.25	8.25	8.25	8.25
100	1160	Recorder	9.00	8.00	8.00	8.00
100	1170	Information Technology	14.00	14.00	14.00	14.00
100	1176	GIS - County	2.00	2.00	2.00	2.31
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1196	Records Management Services	0.75	0.75	0.24	0.00
100	1200	Public Administrator	4.50	4.63	5.63	5.63
100	1210	Circuit Court Services	22.42	22.42	22.42	22.42
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.18	4.18	4.18
100	1242	Juvenile Justice Center	4.74	4.74	4.74	4.79
100	1243	Juvenile Justice Grants & Contracts	3.77	3.61	4.12	4.62
100	1251	Sheriff	63.09	63.09	62.97	63.45
100	1253	Internet Crimes Task Force	2.00	0.83	- <sup>b</sup>	-
100	1255	Corrections	60.81	60.31	60.31	60.31
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-
100	1261	Prosecuting Attorney	22.32	22.32	22.32	22.75
100	1262	Victim Witness	3.00	3.00	3.12	3.36
100	1263	IV-D	9.00	9.00	7.50	7.50
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25
100	1420	Community and Social Services	-	-	-	-
100	1710	Planning and Zoning	5.42	5.42	5.42	5.08
100	1720	Building Codes	6.33	6.33	6.33	6.34
100	1725	Stormwater Administration	-	-	-	-
100	1751	Hinkson Creek Watershed	1.00	1.00	0.25	0.10
General Fund Total			288.80	284.14	283.81	284.03

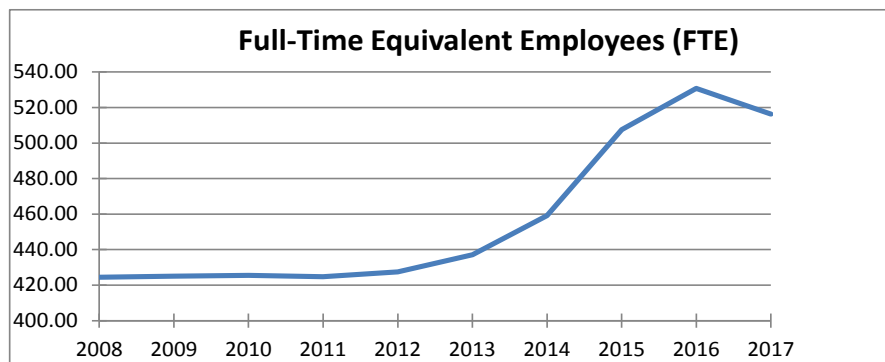
2012	2013	2014	2015	2016	2017	2016-2017 Change
5.00	6.00	6.00	6.00	6.00	6.00	-
2.00	4.00	4.00	4.00	4.00	4.00	-
2.50	2.50	3.75	3.75	3.75	3.75	-
5.45	5.45	5.45	5.45	5.25	5.25	-
3.00	3.00	3.00	4.00	4.00	4.00	-
5.75	3.75	3.75	3.75	3.75	3.75	-
8.07	7.11	7.54	6.62	10.60	7.33	(3.27)
1.10	0.34	-	-	-	-	-
3.63	3.63	3.75	3.75	3.75	3.75	-
8.25	8.25	8.25	8.25	8.25	8.25	-
8.00	8.00	8.00	8.00	8.00	8.00	-
14.00	15.00	16.00	17.63	18.63	18.63	-
2.13	2.11	2.00	2.00	2.00	2.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
-	-	-	-	-	-	-
5.63	5.63	7.23	6.99	7.25	7.25	-
22.42	22.67	22.50	22.50	22.50	22.50	-
5.00	5.00	5.00	5.00	5.00	5.00	-
4.18	4.19	4.44	4.44	4.44	4.44	-
4.79	5.10	5.10	5.86	5.67	5.27	(0.40)
4.62	3.00	3.00	3.00	2.80	1.80	a (1.00)
62.97	63.97	65.90	66.90	67.90	67.90	-
-	2.00	2.00	2.00	0.83	0.83	-
60.31	60.31	61.56	61.56	61.56	51.73	(9.83)
2.00	2.00	2.00	2.00	2.00	-	(2.00)
22.75	23.00	24.00	25.50	25.50	25.60	0.10
3.48	3.48	3.48	3.48	5.48	5.48	-
7.00	3.00	3.00	3.00	3.00	3.00	-
0.25	0.25	0.25	0.25	0.25	0.25	-
-	-	0.25	0.25	0.35	0.30	(0.05)
5.08	5.08	5.08	5.18	5.18	5.18	-
6.34	6.34	6.34	6.44	6.44	6.44	-
1.14	1.14	1.70	1.50	1.50	1.50	-
-	-	-	-	-	-	-
288.84	287.30	296.32	301.05	307.63	291.18	(16.45)

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<u>FUND</u>	<u>DEPT NO</u>	<u>DEPT NAME</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
201	2010	Assessment	16.35	16.35	16.35	16.35
204	2040	Public Works-R&B Maintenance	55.65	56.48	55.98	55.98
204	2045	Public Works-Design & Construction	15.63	16.38	15.13	15.46
204	2046	Stormwater Administration	-	-	1.75	1.90
211	2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08
213	2130	Community Health/Medical	-	-	-	-
214	2140	DNR 319 Urban Retrofit Grant	-	-	-	-
216	2160	Community Children's Services	-	-	-	-
255	2550	Sheriff Revolving Fund Activity	-	-	-	-
261	2610	PA Tax Collection	0.75	1.25	1.25	1.25
263	2630	PA Bad Check Collections	2.18	1.68	1.68	1.25
270	2701	911/Joint Communications Operations	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-
270	2703	Information Technology-911/EM	-	-	-	-
270	2704	Joint Communications Radio Network	-	-	-	-
283	2831	Veterans Court	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00
290	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00
290	2904	Alternative Sentencing-Law Enf Sls Tax	6.00	6.23	6.23	6.72
297	2971	PA - Violence Against Women (stimulus)	-	2.00	2.00	0.66
297	2972	Cyber Crimes Task Force (stimulus)	-	1.17 <sup>b</sup>	2.00	2.00
298	2981	JAG - Recover Act/Stimulus	-	0.24	0.20	-
Special Revenue Funds Total			121.64	126.86	127.65	126.65
610	6100	Facilities Maintenance	6.00	6.00	6.00	6.00
610	6101	Facilities Housekeeping	8.00	8.00	8.00	8.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
Internal Service Funds Total			14.00	14.00	14.00	14.00
<b>Grand Total</b>			<b><u>424.44</u></b>	<b><u>425.00</u></b>	<b><u>425.46</u></b>	<b><u>424.68</u></b>

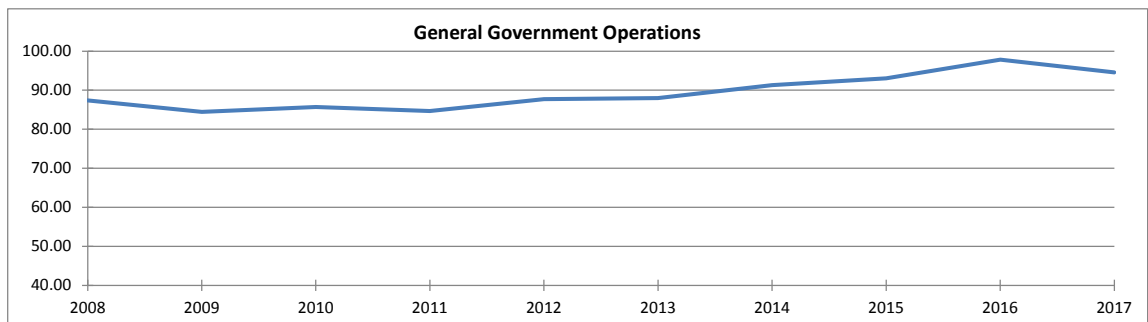
2012	2013	2014	2015	2016	2017	2016-2017 Change
16.75	16.75	16.75	16.75	16.75	16.75	-
57.48	58.48	58.23	57.73	58.48	58.48	-
13.96	13.96	14.08	13.88	13.88	13.88	-
0.61	0.61	0.90	1.50	1.50	1.50	-
0.08	0.08	1.08	1.08	1.08	1.08	-
-	-	0.58	0.58	0.73	0.45	(0.28)
1.25	1.25	0.40	-	-	-	-
-	-	2.17	2.17	2.92	3.25	0.33
-	1.00	1.00	1.00	1.00	1.00	-
2.00	2.00	2.00	0.50	1.50	1.40	(0.10)
0.50	0.25	0.25	1.00	-	-	-
-	10.00	19.00	57.86	57.86	57.38	(0.48)
-	-	1.00	1.00	7.00	7.00	-
-	-	-	5.00	8.00	8.00	-
-	-	-	-	2.00	2.70	0.70
-	0.88	0.88	0.88	0.88	0.80	(0.08)
14.00	14.00	14.00	14.00	14.00	14.00	-
6.00	6.00	6.00	6.00	6.00	6.00	-
5.00	5.00	5.00	5.00	5.00	5.00	-
6.00	6.50	5.50	5.50	5.50	5.50	-
-	-	-	-	-	-	-
2.00	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>125.63</b>	<b>136.76</b>	<b>148.82</b>	<b>191.43</b>	<b>204.08</b>	<b>204.17</b>	<b>0.09</b>
6.00	6.00	7.00	8.00	8.00	9.00	1.00
7.00	7.00	7.00	7.00	8.00	9.00	1.00
-	-	-	-	1.00	1.00	-
-	-	-	-	2.00	2.00	-
13.00	13.00	14.00	15.00	19.00	21.00	2.00
<b>427.47</b>	<b>437.06</b>	<b>459.14</b>	<b>507.48</b>	<b>530.71</b>	<b>516.35</b>	<b>(14.36)</b>



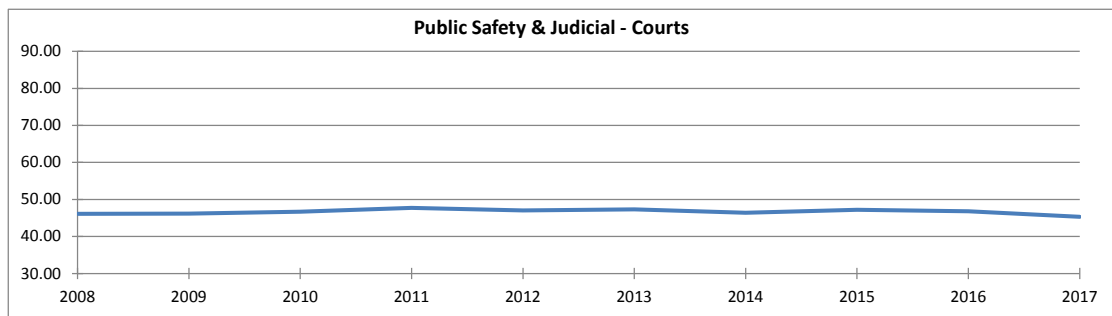
# Personnel Summary

## Summary of Personnel by Function—10 Years

Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>General Government Operations</b>											
1110	Auditor	4.50	4.50	4.50	4.50	5.00	6.00	6.00	6.00	6.00	6.00
1115	Human Resources & Risk Management	2.00	2.00	2.00	2.00	2.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	3.75	3.75	3.75	3.75
1121	County Commission	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.25	5.25
1126	County Counselor	1.70	1.70	1.70	2.70	3.00	3.00	3.00	4.00	4.00	4.00
1131	County Clerk	5.75	5.75	5.75	5.75	5.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	9.44	7.48	9.23	7.16	8.07	7.11	7.54	6.62	10.60	7.33
1133	Election Activities	-	-	-	-	1.10	0.34	-	-	-	-
1140	Treasurer	3.63	3.63	3.63	3.63	3.63	3.63	3.75	3.75	3.75	3.75
1150	Collector	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25
1160	Recorder	9.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
1170	Information Technology	14.00	14.00	14.00	14.00	14.00	15.00	16.00	17.63	18.63	18.63
1176	GIS - County	2.00	2.00	2.00	2.31	2.13	2.11	2.00	2.00	2.00	2.00
1194	Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	0.75	0.75	0.24	-	-	-	-	-	-	-
2010	Assessment	16.35	16.35	16.35	16.35	16.75	16.75	16.75	16.75	16.75	16.75
2110	Collector Tax Maintenance	0.08	0.08	0.08	0.08	0.08	0.08	1.08	1.08	1.08	1.08
	<b>Total</b>	<b>87.40</b>	<b>84.44</b>	<b>85.68</b>	<b>84.68</b>	<b>87.71</b>	<b>87.97</b>	<b>91.32</b>	<b>93.03</b>	<b>97.81</b>	<b>94.54</b>

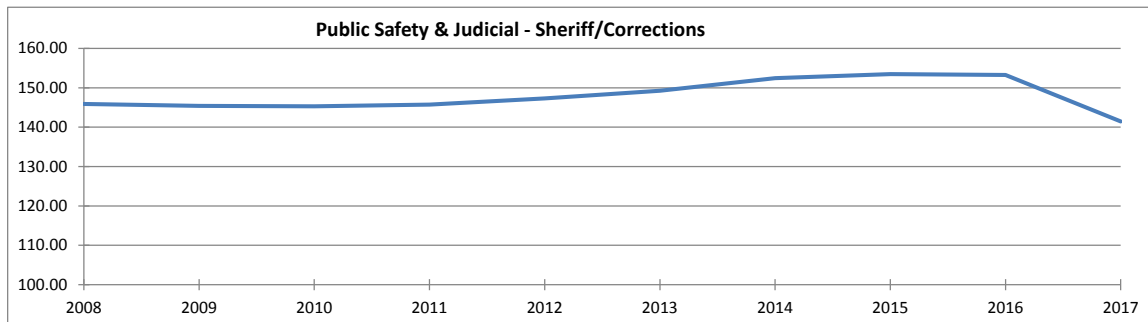


	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Public Safety &amp; Judicial - Courts</b>										
1210	Circuit Court Services	22.42	22.42	22.42	22.42	22.42	22.67	22.50	22.50	22.50
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.18	4.18	4.18	4.18	4.18	4.19	4.44	4.44	4.44
1242	Juvenile Justice Center	4.74	4.74	4.74	4.79	4.79	5.10	5.10	5.86	5.27
1243	Juvenile Justice Grants & Contracts	3.77	3.61	4.12	4.62	4.62	3.00	3.00	3.00	2.80
2831	Veterans Court	-	-	-	-	-	0.88	0.88	0.88	0.80
2904	Alternative Sentencing-Law Enf Sls Tax	6.00	6.23	6.23	6.72	6.00	6.50	5.50	5.50	5.50
	<b>Total</b>	<b>46.11</b>	<b>46.18</b>	<b>46.69</b>	<b>47.73</b>	<b>47.01</b>	<b>47.34</b>	<b>46.42</b>	<b>47.18</b>	<b>45.31</b>

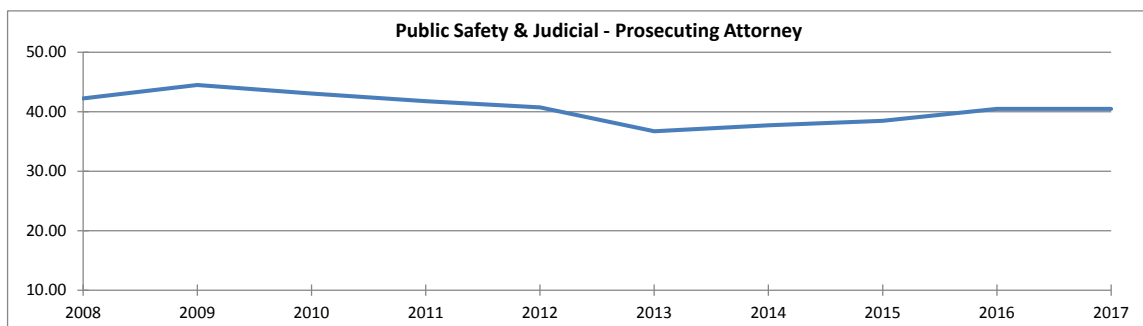


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Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Public Safety &amp; Judicial - Sheriff/Corrections</b>											
1251	Sheriff	63.09	63.09	62.97	63.45	62.97	63.97	65.90	66.90	67.90	67.90
1253	Internet Crimes Task Force	2.00	0.83	-	-	-	2.00	2.00	2.00	0.83	0.83
1255	Corrections	60.81	60.31	60.31	60.31	60.31	60.31	61.56	61.56	61.56	51.73
1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	2.00	2.00	2.00	2.00	2.00	-
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	1.00	1.00	1.00	1.00	1.00
2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2972	Cyber Crimes Task Force	-	1.17	2.00	2.00	2.00	-	-	-	-	-
	Total	145.90	145.40	145.28	145.76	147.28	149.28	152.46	153.46	153.29	141.46

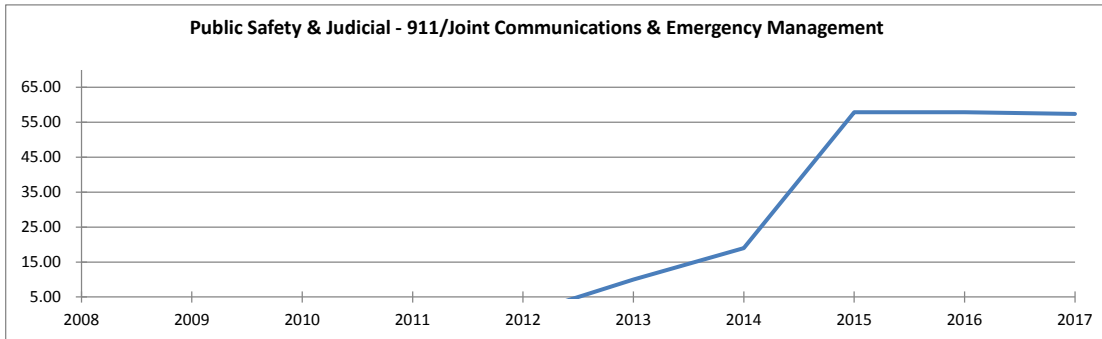


		2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Public Safety &amp; Judicial - Prosecuting Attorney</b>											
1261	Prosecuting Attorney	22.32	22.32	22.32	22.75	22.75	23.00	24.00	25.50	25.50	25.60
1262	Victim Witness	3.00	3.00	3.12	3.36	3.48	3.48	3.48	3.48	5.48	5.48
1263	IV-D	9.00	9.00	7.50	7.50	7.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	0.75	1.25	1.25	1.25	2.00	2.00	2.00	0.50	1.50	1.40
2630	PA Bad Check Collections	2.18	1.68	1.68	1.25	0.50	0.25	0.25	1.00	-	-
2971	PA - Violence Against Women (stimulus)	-	2.00	2.00	0.66	-	-	-	-	-	-
2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2981	JAG - Recover Act/Stimulus	-	0.24	0.20	-	-	-	-	-	-	-
	Total	42.25	44.49	43.07	41.77	40.73	36.73	37.73	38.48	40.48	40.48

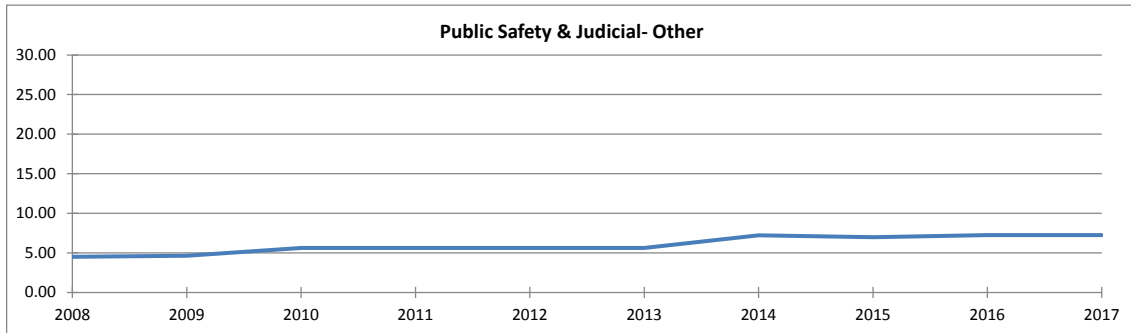


# Continued

Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Public Safety &amp; Judicial - 911/Joint Communications &amp; Emergency Management (EM)</b>											
2701	911/Joint Communications Operations	-	-	-	-	-	10.00	19.00	57.86	57.86	57.38
2702	Emergency Management Operations	-	-	-	-	-	-	1.00	1.00	7.00	7.00
2703	Information Technology-911/EM	-	-	-	-	-	-	-	5.00	8.00	8.00
2704	Joint Communications Radio Network	-	-	-	-	-	-	-	-	2.00	2.70
<b>Total</b>		-	-	-	-	-	10.00	20.00	63.86	74.86	75.08

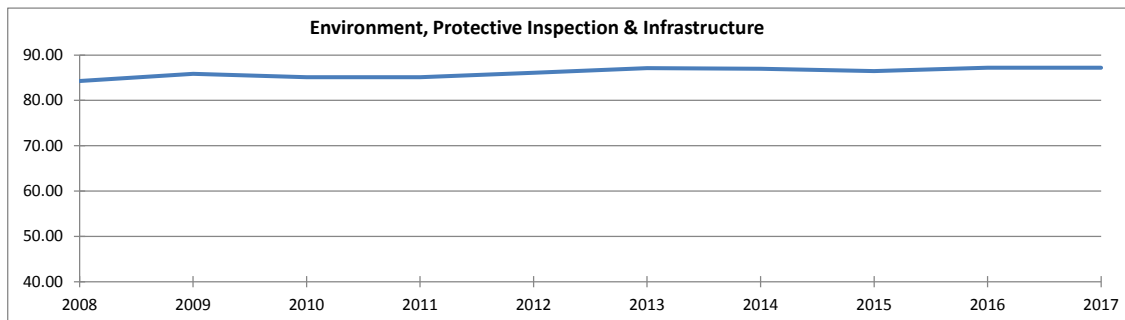


	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	
<b>Public Safety &amp; Judicial - Other</b>											
1200	Public Administrator	4.50	4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25
<b>Total</b>		4.50	4.63	5.63	5.63	5.63	5.63	7.23	6.99	7.25	7.25

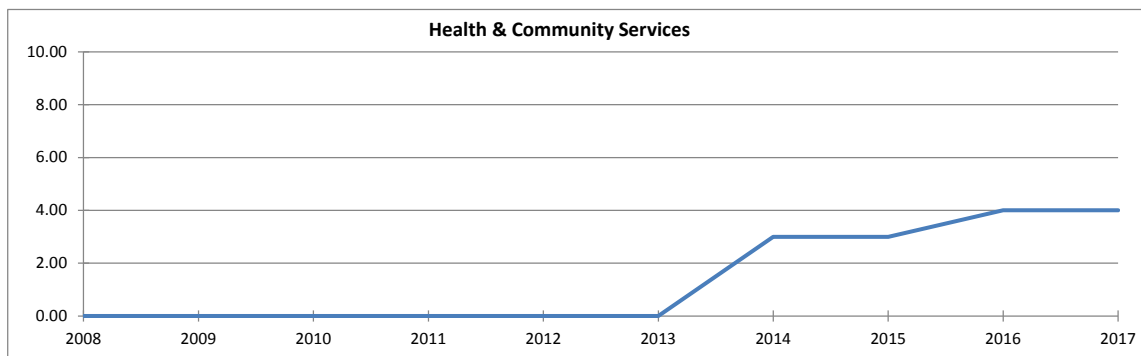


Continued

Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Environment, Protective Inspection &amp; Infrastructure</b>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.42	5.42	5.42	5.08	5.08	5.08	5.08	5.18	5.18	5.18
1720	Building Codes	6.33	6.33	6.33	6.34	6.34	6.34	6.34	6.44	6.44	6.44
1725	Stormwater Administration	-	-	-	-	1.14	1.14	1.70	1.50	1.50	1.50
1751	Hinkson Creek Watershed	1.00	1.00	0.25	0.10	-	-	-	-	-	-
2040	Public Works-R&B Maintenance	55.65	56.48	55.98	55.98	57.48	58.48	58.23	57.73	58.48	58.48
2045	Public Works-Design & Construction	15.63	16.38	15.13	15.46	13.96	13.96	14.08	13.88	13.88	13.88
2046	Stormwater Administration	-	-	1.75	1.90	0.61	0.61	0.90	1.50	1.50	1.50
2140	DNR 319 Urban Retrofit Grant	-	-	-	-	1.25	1.25	0.40	-	-	-
	<b>Total</b>	<b>84.28</b>	<b>85.86</b>	<b>85.11</b>	<b>85.11</b>	<b>86.11</b>	<b>87.11</b>	<b>86.98</b>	<b>86.48</b>	<b>87.23</b>	<b>87.23</b>



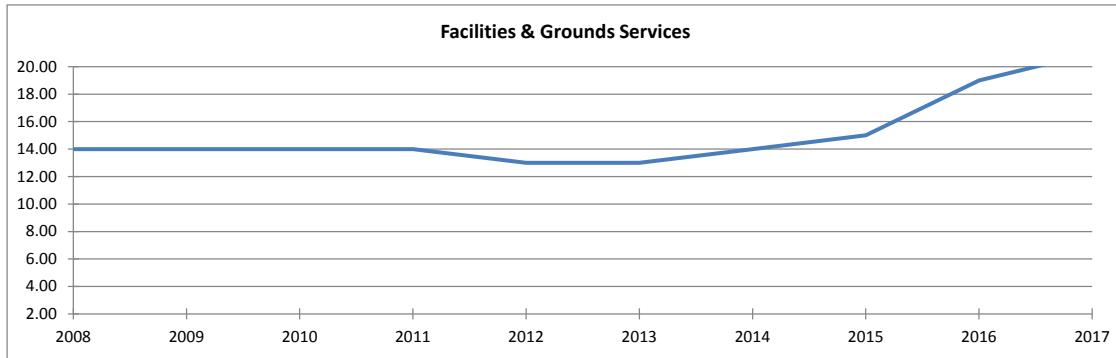
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Health &amp; Community Services</b>										
1420	Community and Social Services	-	-	-	-	-	0.25	0.25	0.35	0.30
2130	Community Health/Medical	-	-	-	-	-	0.58	0.58	0.73	0.45
2160	Community Children's Services	-	-	-	-	-	2.17	2.17	2.92	3.25
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>4.00</b>	<b>4.00</b>





# Continued

Dept. No	Department Name	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Facilities &amp; Grounds Services</b>											
6100	Facilities Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	7.00	8.00	8.00	9.00
6101	Facilities Housekeeping	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	8.00	9.00
6103	Facilities Security	-	-	-	-	-	-	-	-	1.00	1.00
6104	Grounds Maintenance	-	-	-	-	-	-	-	-	2.00	2.00
	<b>Total</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>14.00</b>	<b>13.00</b>	<b>13.00</b>	<b>14.00</b>	<b>15.00</b>	<b>19.00</b>	<b>21.00</b>



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>Grand Total</b>	<b>424.44</b>	<b>425.00</b>	<b>425.46</b>	<b>424.68</b>	<b>427.47</b>	<b>437.06</b>	<b>459.14</b>	<b>507.48</b>	<b>530.71</b>	<b>516.35</b>

# Fixed Assets Summary—

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

# Fixed Assets Summary

## Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
			Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1118	Purchasing	\$ -	\$ 16,361	\$ -	\$ -	\$ -	\$ -
100	1132	Election and Registration	-	-	-	-	-	-
100	1150	Collector	-	12,442	-	-	-	-
100	1170	Information Technology	-	-	-	-	134,058	48,075
100	1175	GIS - Consortium	-	-	-	-	-	1,275
100	1176	GIS - County	-	-	-	-	-	-
100	1210	Circuit Court Services	-	-	-	-	-	9,975
100	1221	Circuit Clerk	800	-	4,000	-	-	6,950
100	1230	Jury Services & Court Costs	-	-	-	-	-	4,000
100	1241	Juvenile Office	-	-	-	-	-	1,000
100	1242	Juvenile Justice Center	-	-	-	-	-	-
100	1255	Corrections	-	-	-	-	-	-
100	1261	Prosecuting Attorney	-	-	-	-	-	-
100	1420	Community & Social Services	-	-	2,500	-	-	-
100	1720	Building Codes	-	-	265	-	-	-
100	1725	Stormwater Administration	-	-	-	-	3,200	200
General Fund Total			\$ 800	\$ 28,803	\$ 6,765	\$ -	\$ 137,258	\$ 71,475
<i>Continued on the next page</i>								
<i>Continued from the previous page</i>								
201	2010	Assessment	-	-	-	-	-	30,000
204	2040	Public Works-R&B Maintenance	-	-	-	-	1,500	5,000
204	2045	Public Works-Design & Construction	-	-	530	-	-	-
204	2046	Stormwater Administration	-	-	-	-	3,200	200
216	2160	Community Children's Services	-	-	5,000	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	-	10,000
270	2704	Joint Comm Radio Network	-	-	-	-	-	-
270	2705	Facilities Maint/Housekeeping/Grounds-ECC	-	-	-	-	1,825	-
280	2800	Storage & Preservation	-	-	-	-	600	2,800
285	2850	Administration of Justice	-	-	20,000	-	2,500	4,500
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	6,100
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	-	-	-	-	1,000
Special Revenue Funds Total			\$ -	\$ -	\$ 25,530	\$ -	\$ 9,625	\$ 59,600
610	6104	Grounds Maintenance	-	-	-	-	-	-
620	6200	Capital Repairs & Replacements	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total			\$ 800	\$ 28,803	\$ 32,295	\$ -	\$ 146,883	\$ 131,075
Total - Governmental Funds			\$ 4,772,358					
Total - Internal Service Funds			\$ 119,185					
Grand Total			\$ 4,891,543					

Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Grounds	Total
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	Improvement	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	16,361
-	-	-	-	-	55,000	-	-	-	55,000
-	-	-	-	-	-	-	-	-	12,442
5,200	1,520,000	-	-	-	-	-	-	-	1,707,333
-	-	-	-	-	-	-	-	-	1,275
838	-	-	-	-	-	-	-	-	838
-	-	-	-	-	6,050	-	-	-	16,025
-	-	-	-	-	-	-	-	-	11,750
-	-	-	-	-	-	-	-	-	4,000
-	-	-	-	-	-	-	-	-	1,000
-	-	-	-	-	950	-	-	-	950
-	-	-	59,530	-	24,338	-	-	-	83,868
-	-	-	-	15,951	-	-	-	-	15,951
-	-	-	-	-	-	-	-	-	2,500
-	-	-	36,930	-	-	-	-	-	37,195
-	-	-	-	-	-	-	-	-	3,400
\$ 6,038	\$ 1,520,000	\$ -	\$ 96,460	\$ 15,951	\$ 86,338	\$ -	\$ -	\$ -	\$ 1,969,888
-	45,000	-	32,000	-	-	-	-	-	107,000
28,000	-	27,500	-	122,000	671,900	-	-	-	855,900
-	9,434	-	37,900	973	-	-	-	-	48,837
-	-	-	-	-	-	-	-	-	3,400
-	-	-	-	-	-	-	-	-	5,000
-	-	40,400	-	65,000	-	-	-	-	105,400
7,350	-	-	-	-	-	-	-	-	17,350
-	-	-	-	909,970	110,195	-	-	-	1,020,165
611	-	-	-	-	-	-	-	-	2,436
-	-	-	-	-	-	-	-	-	3,400
1,000	-	-	-	-	5,500	-	-	-	33,500
-	-	-	385,772	-	207,210	-	-	-	599,082
-	-	-	-	-	-	-	-	-	1,000
\$ 36,961	\$ 54,434	\$ 67,900	\$ 455,672	\$ 1,097,943	\$ 994,805	\$ -	\$ -	\$ -	\$ 2,802,470
-	-	-	-	-	16,250	-	-	-	16,250
102,935	-	-	-	-	-	-	-	-	102,935
\$ 102,935	\$ -	\$ -	\$ -	\$ -	\$ 16,250	\$ -	\$ -	\$ -	\$ 119,185
<u>\$ 145,934</u>	<u>\$ 1,574,434</u>	<u>\$ 67,900</u>	<u>\$ 552,132</u>	<u>\$ 1,113,894</u>	<u>\$ 1,097,393</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,891,543</u>



# Capital Project Budgets—

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

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

# Capital Projects

## Capital Improvement Planning Process

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

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

The design process for the new facility concluded in 2014 and the County issued bonds in early 2015 to finance construction of the Emergency Communications Center (ECC). Principal and interest payments on the bonds will be paid from the proceeds of the sales tax. Funding for technology is provided through sales tax proceeds with no need for borrowing. The County established a capital project fund, *ECC Construction Project*, to account for all financial activity pertaining to this project.

During fiscal year 2017, residual assets within the General Capital Fund (Fund 405) will be used to replace the data cabling on the first and second floors of the Government Center. Replacement is necessary in order to support a new phone system.





# Capital Projects

## Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 11/15/2016
<b>Emergency Communications Center (ECC)</b>	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; construction contract awarded February 2015; Radio & Technology contracts awarded 2015-2016. Expected occupancy after technology is installed: mid-year 2017.
		Radio/Technology: 8,650,000	Approved 2014	
<b>Total</b>		<b>\$ 21,954,000</b>		

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 11/15/2016
<b>Data Cable Replacement (Government Center)</b>	Replace data cable on the first and second floors. This is necessary to support replacement of the phone system.	420,000	2017 Budget Request	Approval Pending

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

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

\* 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.

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

\* The General Capital Fund has approximately \$480,000 in residual assets, sufficient for this project. After the project is completed, the fund will be closed with any remaining assets transferred to the General Fund.

# Capital Projects

## Summary of Capital Project Funds

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

# 2017 Budget Supplemental Requests

<u>Fund Type</u>	<u>Fund</u>	<u>Fund Name</u>	<u>Request</u>	<u>Proposed</u>
<b>General</b>	100	General	<b>3,577,203</b>	<b>2,141,940</b>
<b>Special Revenue</b>	201	Assessment Fund	72,015	57,015
	202	E-911 Emergency Telephone	-	-
	203	Domestic Violence	-	-
	204	Road & Bridge	972,538	971,886
	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	5,000	5,000
	230	Election Services	200,000	-
	231	Federal HAVA Election	-	-
	232	Election Equipment Replacement	-	-
	250	Sheriff Forfeiture	-	-
	251	Sheriff Training	-	-
	252	Public Safety Citizen Contribution	-	-
	253	Local Law Enforcement Grant	-	-
	254	Sheriff Civil Charges	-	-
	255	Sheriff Revolving	-	-
	256	Inmate Security	-	-
	257	Sheriff K9 Operations	-	-
	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	1,067,585	1,067,040
	280	Record Preservation	-	-
	282	Family Services & Justice	-	-
	283	Circuit Drug Court	-	-
	285	Administration of Justice	-	-
	286	Circuit Clerk Garnishment Fee	-	-
	290	Law Enforcement Services	736,976	698,797
		<b>Total</b>	<b>3,054,114</b>	<b>2,799,738</b>
<b>Debt Service</b>	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	-	-
		<b>Total</b>	<b>-</b>	<b>-</b>
		<b>Total - All Governmental Funds Combined</b>	<b>6,631,317</b>	<b>4,941,678</b>

## 2017 Budget Supplemental Requests (con't)

<b>Internal Service</b>	600	Self Insured Health Plan	-	-
	601	Self Insured Dental Plan	-	-
	602	Self Insured Workers' Comp	-	-
	610	Facilities & Grounds	42,698	42,698
	620	Bldg/Grnd Capital R & R	155,323	155,323
	621	Building Utilities	-	-
	622	Capital R & R - Family Health Center	-	-
	623	Capital R & R - BC Health Dept	-	-
	624	Capital R & R - Public Works	-	-
		<b>Total</b>	<b>198,021</b>	<b>198,021</b>
		<b>Grand Total</b>	<b>6,829,338</b>	<b>5,139,699</b>

1110 AUDITOR

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	TEMPORARY OVERTIME INCREASE - ERP PROJECT 10110 OVERTIME		15,390	15,390	0		15,390
10	TEMPORARY OVERTIME INCREASE - ERP PROJECT 10200 FICA		1,177	1,177	0		1,177
10	TEMPORARY OVERTIME INCREASE - ERP PROJECT 10400 WORKERS COMP		26	26	0		26
REQUEST NUMBER 10 TOTAL		**PROPOSED**		16,593	0	16,593	16,593
20	MICROFILM PERMANENT RECORDS: FINANCIAL STMTS/BUDGT 71100 OUTSIDE SERVICES		5,000	5,000	0		5,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		5,000	0	5,000	5,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				21,593	0	21,593	21,593

1121 COUNTY COMMISSION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	SET OF THE REPUBLICATION OF THE REVISED STATUTES 22500 SUBSCRIPTIONS/PUBLICATIONS	3	425	1,275	0		1,275
REQUEST NUMBER 1 TOTAL		**PROPOSED**		1,275	0	1,275	1,275
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,275	0	1,275	1,275

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	REPLACE CENTRAL ABSENTEE COUNT 92300 REPLCMENT MACH & EQUIP	1	55,000	55,000	0		55,000
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	55,000	0	55,000	55,000
20	REPLACE PRECINCT VOTING EQUIPMENT 92300 REPLCMENT MACH & EQUIP	108	7,500	810,000	0		0
	REQUEST NUMBER 20 TOTAL			810,000	0	810,000	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			865,000	0	865,000	55,000



1140 TREASURER

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	TEMPORARY OVERTIME INCREASE - ERP PROJECT 10110 OVERTIME		3,375	3,375	0		3,375
10	TEMPORARY OVERTIME INCREASE - ERP PROJECT 10200 FICA		259	259	0		259
10	TEMPORARY OVERTIME INCREASE - ERP PROJECT 10400 WORKERS COMP		6	6	0		6
REQUEST NUMBER 10 TOTAL		**PROPOSED**		3,640	0	3,640	3,640
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				3,640	0	3,640	3,640

1150 COLLECTOR

<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	MAINTENANCE AGREEMENT - KONICA MINOLTA C754E 60050 EQUIP SERVICE CONTRACT	1	780	0	780		780
1	MAINTENANCE AGREEMENT - RICOH COPIER/PRINTER 60050 EQUIP SERVICE CONTRACT	1	640-	640-	0		640-
1	KONICA MINOLTA C754E, 75PPM COPIER/PRINTER 92000 REPLCMENT OFFICE EQUIP	1	12,442	12,442	0		12,442
REQUEST NUMBER 1 TOTAL		**PROPOSED**		11,802	780	12,582	12,582
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				11,802	780	12,582	12,582

## 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>
10	CABLES 23850 MINOR EQUIP & TOOLS (<\$1000)		50	50	0		0
10	STANDING DESK 91100 FURNITURE AND FIXTURES		495	495	0		0
REQUEST NUMBER 10 TOTAL				545	0	545	0
20	CABLES 23850 MINOR EQUIP & TOOLS (<\$1000)		50	50	0		0
20	STANDING DESK 91100 FURNITURE AND FIXTURES		495	495	0		0
REQUEST NUMBER 20 TOTAL				545	0	545	0
100	ALL-UNANTICIPATED EMERGENCY HARDWARE 92301 REPLC COMPUTER HDWR		10,000	10,000	0		10,000
REQUEST NUMBER 100 TOTAL				**PROPOSED** 10,000	0	10,000	10,000
101	ALL-MMF SFP 91301 COMPUTER HARDWARE	1	600	600	0		600
101	ALL-CISCO 2960X 24 PORT SWITCH 92301 REPLC COMPUTER HDWR	1	1,400	1,400	0		1,400
101	ALL-CISCO 2960X 48 PORT SWITCH 92301 REPLC COMPUTER HDWR	7	2,475	17,325	0		17,325
101	ALL-CISCO 3602I ACCESS POINT 92301 REPLC COMPUTER HDWR	11	1,000	11,000	0		11,000
REQUEST NUMBER 101 TOTAL				**PROPOSED** 30,325	0	30,325	30,325
401	PPDDEC, BILLS, RECPTS, LICENSE, ETC (2010 \$45,000) 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
501	ALL-CABLES AND D-RING HOOKS 23850 MINOR EQUIP & TOOLS (<\$1000)		4,090	4,090	0		4,090
501	ALL-NETWORK RACKS IN SERVER ROOM (4) 91301 COMPUTER HARDWARE		10,033	10,033	0		10,033
501	DC -CARTEGRAPH UPGRADE (2045 \$9,434) 92302 REPLC COMPUTER SOFTWARE		0	0	0		0
501	PW -CARTEGRAPH UPGRADE WORK DIRECTOR (2040 \$28000) 92302 REPLC COMPUTER SOFTWARE		0	0	0		0
	REQUEST NUMBER 501 TOTAL	**PROPOSED**		14,123	0	14,123	14,123
502	ALL-NETWORK - VM SERVERS 91301 COMPUTER HARDWARE	3	20,000	60,000	0		60,000
502	ALL-NETWORK - VM WARE UPGRADE (VM SERVERS) 91302 COMPUTER SOFTWARE	1	3,500	3,500	0		3,500
502	ALL-NETWORK - VM WARE UPGRADE (VM SERVERS) 91302 COMPUTER SOFTWARE	1	1,700	1,700	0		1,700
502	AS/GIS-GIS SERVER (2010 \$15,000) 92301 REPLC COMPUTER HDWR		0	0	0		0
502	SD-LPR SERVER (2901 \$6100) 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 502 TOTAL	**PROPOSED**		65,200	0	65,200	65,200
503	AD-JENNIFER MARKET - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	175	350	0		350
503	AD-JUNE PITCHFORD - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	175	350	0		350
503	AD-META KANAGO - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	175	350	0		350

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	RC-VAULT - MONITOR (23") (8) 92301 REPLC COMPUTER HDWR	(2800	\$2000)	0	0	0	0
503	RM-DAVID FORWARD - MONITOR (27") 92301 REPLC COMPUTER HDWR	1	400	400	0		400
503	SD-BRENDA CANADAY - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	SD-CCW DESK #1 - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	SD-CCW DESK #2 - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	SD-DAMON/GARY - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	SD-INFOCENTER SUPERVISOR - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	175	350	0		350
503	SD-JENNY ATWELL - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	SD-KEITH HOSKINS - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	175	350	0		350
503	SD-KYLE NEAL - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	SD-LIZ INFIELD - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	SD-TAMARA HAYES - MONITOR (23") 92301 REPLC COMPUTER HDWR	1	175	175	0		175
503	SD-WARRANT DESK #1 - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	175	350	0		350
503	SD-WARRANT DESK #2 - MONITOR (23") 92301 REPLC COMPUTER HDWR	2	175	350	0		350
503	SW-LYNNE HOOPER - MONITOR (27") 50% (1725/2046 \$400) 92301 REPLC COMPUTER HDWR			0	0		0
REQUEST NUMBER 503 TOTAL					4,250	0	4,250
				**PROPOSED**			
504	IT-JULIA LUTZ - PRINTER 92301 REPLC COMPUTER HDWR	1	850	850	0		850

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>
504	RC-PRINTER LOIS MILLER (2800 \$800) 92301 REPLC COMPUTER HDWR		0	0	0		0
504	SD-MENTAL HEALTH OFFICE - PRINTER/FAX 92301 REPLC COMPUTER HDWR	1	1,100	1,100	0		1,100
504	SD-WARRANT DESK #2 - PRINTER 92301 REPLC COMPUTER HDWR	1	850	850	0		850
	REQUEST NUMBER 504 TOTAL		**PROPOSED**	2,800	0	2,800	2,800
506	IT-JASON WARZINIK - LAPTOP 92301 REPLC COMPUTER HDWR		1,300	1,300	0		1,300
	REQUEST NUMBER 506 TOTAL		**PROPOSED**	1,300	0	1,300	1,300
507	AS-WIDE FORMAT GIS PRINTER (2010 \$10000) 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 507 TOTAL		**PROPOSED**	0	0	0	0
508	SD-DEPUTY - MDT (2901 \$4500) 92301 REPLC COMPUTER HDWR		0	0	0		0
508	SD-DEPUTY - MDT (2901 \$4500) 92301 REPLC COMPUTER HDWR		0	0	0		0
508	SD-DEPUTY - MDT (2901 \$4500) 92301 REPLC COMPUTER HDWR		0	0	0		0
508	SD-DEPUTY - MDT (2901 \$4500) 92301 REPLC COMPUTER HDWR		0	0	0		0
508	SD-DEPUTY - MDT (2901 \$4500) 92301 REPLC COMPUTER HDWR		0	0	0		0
508	SD-DEPUTY - MDT (2901 \$4500) 92301 REPLC COMPUTER HDWR		0	0	0		0
508	SD-DEPUTY - MDT (2901 \$4500) 92301 REPLC COMPUTER HDWR		0	0	0		0

REPORT RUN TIME: 12:12:18

## 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 92301 REPLC COMPUTER HDWR	(2901 \$4500)	0	0	0	0	0
	REQUEST NUMBER 508 TOTAL			0	0	0	0
				**PROPOSED**			
701	IT-JULIA LUTZ - LAPTOP 91301 COMPUTER HARDWARE		1,300	1,300	0		1,300
701	IT-RYAN IRISH - LAPTOP 91301 COMPUTER HARDWARE		1,300	1,300	0		1,300
701	PU-STAFF - HP WINDOWS TABLET/LIGHT WEIGHT LAPTOP 91301 COMPUTER HARDWARE	1	2,000	2,000	0		2,000
701	SD-GARY GERMAN - LAPTOP 91301 COMPUTER HARDWARE	1	1,800	1,800	0		1,800
701	SD-GREG VANDEGRIFFE - LAPTOP 91301 COMPUTER HARDWARE	1	1,800	1,800	0		1,800
	REQUEST NUMBER 701 TOTAL			8,200	0	8,200	8,200
				**PROPOSED**			
702	ALL-REMOTE DESKTOP USERS - CITRIX REMOTE DESKTOP 23050 OTHER SUPPLIES	10	142	0	1,420		1,420
702	GIS - ADOBE CREATIVE SUITE J WARZINIK 23050 OTHER SUPPLIES		838	838	0		838
702	SD-INVESTIGATORS - CELLHAWK CELL PHONE 23050 OTHER SUPPLIES		2,495	0	2,495		2,495
702	SD-RECORDS STAFF - ADOBE ACROBAT PRO 23050 OTHER SUPPLIES	7	170	0	1,190		1,190
702	RM-BUILDING PERMITS - DOCUMENT IMAGING SYSTEM 91302 COMPUTER SOFTWARE		0	0	0		0
	REQUEST NUMBER 702 TOTAL			838	5,105	5,943	5,943
				**PROPOSED**			
703	AD-STAFF - WIRELESS KEYBOARD / MOUSE 23850 MINOR EQUIP & TOOLS (<\$1000)	1	100	100	0		100

## 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	AD-STAFF - EPSON POWERLITE 585W PROJECTOR 91301 COMPUTER HARDWARE	1	1,800	1,800	0	1,800	1,800
703	AD-STAFF - HP ELITEDESK MINI PC 91301 COMPUTER HARDWARE	1	650	650	0	650	650
703	PW - STAFF IPADS (2040 \$1500) 91301 COMPUTER HARDWARE		0	0	0	0	0
703	RC-SCANNER N DIETZEL (2800 \$600) 91301 COMPUTER HARDWARE		0	0	0	0	0
703	SD-BRENDA CANADAY - MONITOR (23") 91301 COMPUTER HARDWARE	1	175	175	0	175	175
703	SD-CCW CARRIE ENGLE - DESKTOP SCANNER 91301 COMPUTER HARDWARE	1	1,375	1,375	0	1,375	1,375
703	SD-CCW DESK #1 - MONITOR (23") 91301 COMPUTER HARDWARE	1	175	175	0	175	175
703	SD-CCW DESK #2 - MONITOR (23") 91301 COMPUTER HARDWARE	1	175	175	0	175	175
703	SD-DAMON/GARY - MONITOR (23") 91301 COMPUTER HARDWARE	1	175	175	0	175	175
703	SD-JENNY ATWELL - MONITOR (23") 91301 COMPUTER HARDWARE	1	175	175	0	175	175
703	SD-KYLE NEAL - MONITOR (23") 91301 COMPUTER HARDWARE	1	175	175	0	175	175
703	SD-LIZ INFIELD - MONITOR (23") 91301 COMPUTER HARDWARE	1	175	175	0	175	175
703	SD-TAMARA HAYES - MONITOR (23") 91301 COMPUTER HARDWARE	1	175	175	0	175	175
703	SW-PAULA EVANS-DESKTOP SCANNER50%(1725/2046 \$6400) 91301 COMPUTER HARDWARE		0	0	0	0	0
REQUEST NUMBER 703 TOTAL				5,325	0	5,325	5,325
				**PROPOSED**			
802	SD-INVESTIGATOR - OFFICE 365 23050 OTHER SUPPLIES		205	0	205	0	0
802	SD-INVESTIGATOR-ACTIVE DIRECTOR 23050 OTHER SUPPLIES		26	0	26	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>
802	SD-INVESTIGATOR-ANTI VIRUS 23050 OTHER SUPPLIES		35	0	35		0
802	SD - INVESTIGATOR - PRINTER 91301 COMPUTER HARDWARE	1	850	850	0		0
802	SD-INVESTIGATOR - MONITOR (23") 91301 COMPUTER HARDWARE	2	175	350	0		0
802	SD-INVESTIGATOR - PC 91301 COMPUTER HARDWARE		800	800	0		0
REQUEST NUMBER 802 TOTAL				2,000	266	2,266	0
804	SD-DETENTION LIEUTENANT - ANTI VIRUS 23050 OTHER SUPPLIES		35	0	35		0
804	SD-DETENTION LIEUTENANT - MONITOR (23") 91301 COMPUTER HARDWARE	2	175	350	0		0
804	SD-DETENTION LIEUTENANT - PC 91301 COMPUTER HARDWARE	1	800	800	0		0
REQUEST NUMBER 804 TOTAL				1,150	35	1,185	0
806	PA-INVESTIGATOR - ACTIVE DIRECTORY 23050 OTHER SUPPLIES		26	0	26		0
806	PA-INVESTIGATOR - ADOBE ACROBAT 23050 OTHER SUPPLIES		153	0	153		0
806	PA-INVESTIGATOR - ANTI VIRUS 23050 OTHER SUPPLIES		35	0	35		0
806	PA-INVESTIGATOR - OFFICE 365 23050 OTHER SUPPLIES		205	0	205		0
806	PA-INVESTIGATOR - KARPEL (2905 \$450) 70050 SOFTWARE SERVICE CONTRACT		0	0	0		0
806	PA-INVESTIGATOR - MONITOR (23") 91301 COMPUTER HARDWARE	2	175	350	0		0
806	PA-INVESTIGATOR - PC 91301 COMPUTER HARDWARE	1	800	800	0		0

## 1170 INFORMATION TECHNOLOGY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
806	PA-INVESTIGATOR - PRINTER (COLOR) 91301 COMPUTER HARDWARE	1	875	875	0		0
	REQUEST NUMBER 806 TOTAL			2,025	419	2,444	0
901	ALL - DATA CABLE REPLACEMENT GC 1ST & 2ND FLRS 92200 REPLACEMENT BLDGS & IMPRV		420,000	420,000	0		0
	REQUEST NUMBER 901 TOTAL			420,000	0	420,000	0
902	ALL-ERP PROJECT ANNUAL MAINTENANCE 70050 SOFTWARE SERVICE CONTRACT		70,000	0	70,000		70,000
902	ALL-ERP PROJECT HARDWARE COSTS 91301 COMPUTER HARDWARE		50,000	50,000	0		50,000
902	ALL - ERP PROJECT CONTINGENCY 92302 REPLC COMPUTER SOFTWARE		210,000	210,000	0		210,000
902	ALL-ERP PROJECT IMPLEMENTATION MNGMNT ASST CONSLT 92302 REPLC COMPUTER SOFTWARE		259,200	259,200	0		259,200
902	ALL-ERP PROJECT SOFTWARE 92302 REPLC COMPUTER SOFTWARE		194,800	194,800	0		194,800
902	ALL-ERP PROJECT TRAVEL & OTHER EXPENSES 92302 REPLC COMPUTER SOFTWARE		101,600	101,600	0		101,600
902	ALL-ERP PROJECT VENDOR IMPLEMENTATION SERVICES 92302 REPLC COMPUTER SOFTWARE		754,400	754,400	0		754,400
	REQUEST NUMBER 902 TOTAL	**PROPOSED**		1,570,000	70,000	1,640,000	1,640,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			2,138,626	75,825	2,214,451	1,787,466

1176 GIS - COUNTY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	ADOBE CREATIVE SUITE - ALL APPS 91302 COMPUTER SOFTWARE	1	838	0	838		838
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	0	838	838	838
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	838	838	838

1190 NON-DEPARTMENTAL

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	OVERLAY OF FIRST CHRISTIAN CHURCH LOT (\$44,339) 60400 GROUNDS MAINTENANCE		45,000	45,000	0		45,000
	REQUEST NUMBER 1 TOTAL			45,000	0	45,000	45,000
							**PROPOSED**
2	ERP PROJECT: SITE VISIT (FOR VENDOR SELECTION) 37220 TRAVEL (AIRFARE, MILEAGE, ETC)		2,200	2,200	0		2,200
2	ERP PROJECT: MEALS & LODGING 37235 MEALS & LODGING - OTHER		8,640	8,640	0		8,640
	REQUEST NUMBER 2 TOTAL			10,840	0	10,840	10,840
							**PROPOSED**
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			55,840	0	55,840	55,840

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>	
5	INVESTIGATOR POSITION 10100 SALARIES & WAGES	1	48,610	0	48,610		0	
5	INVESTIGATOR POSITION 10200 FICA	1	3,719	0	3,719		0	
5	INVESTIGATOR POSITION 10300 HEALTH INSURANCE	1	6,180	0	6,180		0	
5	INVESTIGATOR POSITION 10325 DISABILITY INSURANCE	1	233	0	233		0	
5	INVESTIGATOR POSITION 10330 CNTY PD DEPENDENT PREM-HEALTH	1	5,582	0	5,582		0	
5	INVESTIGATOR POSITION 10331 CNTY PD DEPENDENT PREM-DENTAL	1	247	0	247		0	
5	INVESTIGATOR POSITION 10350 LIFE INSURANCE	1	48	0	48		0	
5	INVESTIGATOR POSITION 10375 DENTAL INSURANCE	1	420	0	420		0	
5	INVESTIGATOR POSITION 10400 WORKERS COMP	1	1,176	0	1,176		0	
5	INVESTIGATOR POSITION 10500 401(A) MATCH PLAN	1	650	0	650		0	
5	UNIFORMS/VEST 23300 UNIFORMS	1	1,000	0	1,000		0	
5	GLOCK - INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	400	400	0		0	
5	TASER - INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	900	900	0		0	
REQUEST NUMBER 5 TOTAL					1,300	67,865	69,165	0
10	LAW ENF TRAINING ACADEMY 37210 TRAINING/SCHOOLS	3	4,500	0	13,500		13,500	
REQUEST NUMBER 10 TOTAL				**PROPOSED**	0	13,500	13,500	13,500
15	MONITOR SWING ARMS 23850 MINOR EQUIP & TOOLS (<\$1000)	5	350	1,750	0		1,750	

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>
REQUEST NUMBER 15	TOTAL	**PROPOSED**		1,750	0	1,750	1,750
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				3,050	81,365	84,415	15,250

## 1255 CORRECTIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
5	TRANSPORT UTILITY VEHICLE 92400 REPLCMENT AUTO/TRUCKS	1	29,849	29,849	0		29,849
5	TRANSPORT 12 PASSENGER VAN 92400 REPLCMENT AUTO/TRUCKS	1	29,681	29,681	0		29,681
	REQUEST NUMBER 5 TOTAL			59,530	0	59,530	59,530
				**PROPOSED**			
7	MATTRESS FOR TRIPLE BUNK 23025 RESIDENT SUPPLIES	15	28	420	0		420
7	TRIPLE BUNKS 23850 MINOR EQUIP & TOOLS (<\$1000)	5	500	2,500	0		2,500
	REQUEST NUMBER 7 TOTAL			2,920	0	2,920	2,920
				**PROPOSED**			
10	POD DESK MICS 23850 MINOR EQUIP & TOOLS (<\$1000)	3	377	1,131	0		1,131
	REQUEST NUMBER 10 TOTAL			1,131	0	1,131	1,131
				**PROPOSED**			
20	TASERS 92300 REPLCMENT MACH & EQUIP	4	980	3,920	0		3,920
	REQUEST NUMBER 20 TOTAL			3,920	0	3,920	3,920
				**PROPOSED**			
30	MOBILE RADIO 92300 REPLCMENT MACH & EQUIP	1	3,463	3,463	0		3,463
	REQUEST NUMBER 30 TOTAL			3,463	0	3,463	3,463
				**PROPOSED**			
35	PORTABLE RADIO 92300 REPLCMENT MACH & EQUIP	5	2,791	13,955	0		13,955

1255 CORRECTIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 35 TOTAL	**PROPOSED**		13,955	0	13,955	13,955
40	CORSAIR CONTROLS SERVICE CONTRACT-MOVED FROM 1256 60050 EQUIP SERVICE CONTRACT		3,200	0	3,200		3,200
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		0	3,200	3,200	3,200
45	UNDERCOUNTER REFRIGER50OR-MOVED FROM 1256 92300 REPLCMENT MACH & EQUIP		3,000	3,000	0		3,000
	REQUEST NUMBER 45 TOTAL	**PROPOSED**		3,000	0	3,000	3,000
50	RMVE&REPLACE DAYROOM SNDPRF PANELS-MOVED FROM 1256 60100 BLDG REPAIRS/MAINTENANCE		1,960	1,960	0		1,960
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		1,960	0	1,960	1,960
55	REPAIR/REPLACE MAGNETIC DOOR LOCK-MOVED FROM 1256 60100 BLDG REPAIRS/MAINTENANCE		300	300	0		300
	REQUEST NUMBER 55 TOTAL	**PROPOSED**		300	0	300	300
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				90,179	3,200	93,379	93,379



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	AIR HANDLER MOTORS-MOVED TO 6200 60100 BLDG REPAIRS/MAINTENANCE		0	0	0		0
5	AIR HANDLER LOCAL CONTROL MODULES-MOVED TO 65200 92302 REPLC COMPUTER SOFTWARE		0	0	0		0
REQUEST NUMBER 5 TOTAL				0	0	0	0
10	SURVEILLANCE SYSTEM - CAMERA SERVER LICENSE 70050 SOFTWARE SERVICE CONTRACT		0	0	0		0
10	SURVEILLANCE SYSTEM - PATCH PANELS/WIRING 71100 OUTSIDE SERVICES		0	0	0		0
10	SURVEILLANCE SYSTEM - CAMERAS 92300 REPLCMENT MACH & EQUIP		0	0	0		0
REQUEST NUMBER 10 TOTAL				0	0	0	0
20	CORSAIR CONTROLS SERVICE CONTRACT-MOVED TO 1255 60050 EQUIP SERVICE CONTRACT		0	0	0		0
REQUEST NUMBER 20 TOTAL				0	0	0	0
30	PARKING LOT CRACK SEAL-INCLUDED IN 6100 60100 BLDG REPAIRS/MAINTENANCE		0	0	0		0
REQUEST NUMBER 30 TOTAL				0	0	0	0
40	UNDERCOUNTER REFRIGERATOR-MOVED TO 1255 60200 EQUIP REPAIRS/MAINTENANCE		0	0	0		0
REQUEST NUMBER 40 TOTAL				0	0	0	0
50	DAYROOM SOUNDPROOFING-MOVED TO 1255 60100 BLDG REPAIRS/MAINTENANCE		0	0	0		0

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>
	REQUEST NUMBER 50 TOTAL			0	0	0	0
60	MAGNETIC DOOR LOCK-MOVED TO 1255 60100 BLDG REPAIRS/MAINTENANCE	1	0	0	0		0
	REQUEST NUMBER 60 TOTAL			0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	0	0	0

1261 PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	1/2 SALARY FOR INVESTIGATOR 10100 SALARIES & WAGES		25,199	0	25,199		0
1	1/2 FICA FOR INVESTIGATOR 10200 FICA		1,928	0	1,928		0
1	1/2 HEALTH INSURANCE FOR INVESTIGATOR 10300 HEALTH INSURANCE		3,405	0	3,405		0
1	1/2 DISABILITY INSURANCE FOR INVESTIGATOR 10325 DISABILITY INSURANCE		121	0	121		0
1	1/2 LIFE INSURANCE FOR INVESTIGATOR 10350 LIFE INSURANCE		24	0	24		0
1	1/2 DENTAL INSURANCE FOR INVESTIGATOR 10375 DENTAL INSURANCE		210	0	210		0
1	1/2 WORK COMP FOR INVESTIGATOR 10400 WORKERS COMP		35	0	35		0
REQUEST NUMBER 1 TOTAL						30,922	0
2	TEMPORARY FILE CLERK II - POOL POSITION-SCANNING 10100 SALARIES & WAGES		24,981	24,981	0		24,981
2	TEMPORARY FILE CLERK II-POOL POSITION-MERIT-SALARY 10100 SALARIES & WAGES		749	749	0		749
2	TEMPORARY FILE CLERK II-POOL POSITION-MERIT-FICA 10200 FICA		58	58	0		58
2	TEMPORARY FILE CLERK II-POOL POSITION-SCANNING 10200 FICA		1,911	1,911	0		1,911
2	TEMPORARY FILE CLERK II-POOL POSITION-MERIT-DISABI 10325 DISABILITY INSURANCE		3	3	0		3
2	TEMPORARY FILE CLERK II-POOL POSITION-MERIT-WC 10400 WORKERS COMP		2	2	0		2
REQUEST NUMBER 2 TOTAL						27,704	**PROPOSED**
3	EQUIPMENT SERVICE CONTRACT- BIZHUB C754E 60050 EQUIP SERVICE CONTRACT		1,109	0	1,109		1,109

## 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>
3	REMOVE OLD EQUIPMENT SERVICE CONTRACT 60050 EQUIP SERVICE CONTRACT		1,572-	0	1,572-		1,572-
3	BIZHUB C754 91300 MACHINERY & EQUIPMENT		12,657	12,657	0		12,657
3	BIZHUB C754 - FAX UNIT 91300 MACHINERY & EQUIPMENT		749	749	0		749
3	BIZHUB C754 - FINISHER 91300 MACHINERY & EQUIPMENT		1,298	1,298	0		1,298
3	BIZHUB C754 - LARGE CAPACITY TRAY 91300 MACHINERY & EQUIPMENT		1,247	1,247	0		1,247
	REQUEST NUMBER 3 TOTAL			15,951	463-	15,488	15,488
			**PROPOSED**				
4	INVESTIGATOR - SALARY 10100 SALARIES & WAGES		47,049	0	47,049		0
4	INVESTIGATOR - FICA 10200 FICA		3,599	0	3,599		0
4	INVESTIGATOR - HEALTH INSURANCE 10300 HEALTH INSURANCE	12	515	0	6,180		0
4	INVESTIGATOR - DISABILITY INSURANCE 10325 DISABILITY INSURANCE		226	0	226		0
4	INVESTIGATOR - LIFE INSURANCE 10350 LIFE INSURANCE	12	4	0	48		0
4	INVESTIGATOR - DENTAL INSURANCE 10375 DENTAL INSURANCE	12	35	0	420		0
4	INVESTIGATOR - WORKERS COMP 10400 WORKERS COMP		66	0	66		0
4	INVESTIGATOR - TELEPHONE 23850 MINOR EQUIP & TOOLS (<\$1000)		85	85	0		0
4	INVESTIGATOR - LONG DISTANCE AND VOICEMAIL 48000 TELEPHONES		45	0	45		0
4	INVESTIGATOR - DESK/WORK STATION 91300 MACHINERY & EQUIPMENT		2,840	2,840	0		0
4	INVESTIGATOR - TASK CHAIR 91300 MACHINERY & EQUIPMENT		417	417	0		0

1261 PROSECUTING ATTORNEY

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
4	INVESTIGATOR - DUAL MONITORS W/VIDEO CARD 91301 COMPUTER HARDWARE	2	185	370	0		0
4	INVESTIGATOR - KYOCERA P613CDN COLOR PRINTER 91301 COMPUTER HARDWARE		874	874	0		0
4	INVESTIGATOR - PERSONAL COMPUTER 91301 COMPUTER HARDWARE		800	800	0		0
4	INVESTIGATOR - ADOBE ACROBAT SOFTWARE LICENSE 91302 COMPUTER SOFTWARE		153	0	153		0
4	INVESTIGATOR - KARPEL SOWFARE LICENSE 91302 COMPUTER SOFTWARE		450	0	450		0
4	INVESTIGATOR - MICROSOFT OFFICE & EMAIL 91302 COMPUTER SOFTWARE		203	0	203		0
4	INVESTIGATOR - SYMANTEC ANTIVIRUS SOFTWARE 91302 COMPUTER SOFTWARE		35	0	35		0
4	REMODEL OF OFFICE 92200 REPLACEMENT BLDGS & IMPRV		10,000	10,000	0		0
REQUEST NUMBER 4 TOTAL				15,386	58,474	73,860	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				59,041	88,933	147,974	43,192

1360 SOLID WASTE RECYCLING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	ANNUAL CITY/COUNTY/UNIVERSITY/MID MO WASTE PROJ 83160 RECYCLING & DUMP FEES		5,000	0	5,000		5,000
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	0	5,000	5,000	5,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	5,000	5,000	5,000

1420 COMMUNITY AND SOCIAL SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	OFFICE FURNITURE 91100 FURNITURE AND FIXTURES		2,500	2,500	0		2,500
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	2,500	0	2,500	2,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			2,500	0	2,500	2,500

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	BOONE COUNTY HISTORICAL SOCIETY - BASIC OPERATIONS 86689 BOONE CO HISTORICAL SOCIETY	1	5,000	0	5,000		0
REQUEST NUMBER 1 TOTAL				0	5,000	5,000	0
2	COUNTY RECORD/DOCUMENTS PRESERVATION 86689 BOONE CO HISTORICAL SOCIETY	1	19,000	19,000	0		0
REQUEST NUMBER 2 TOTAL				19,000	0	19,000	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				19,000	5,000	24,000	0



1610 PARKS & RECREATION

<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	A		0	0	0		0
	60110 MAJOR BLDG REPAIRS/REPL						
	REQUEST NUMBER 1 TOTAL			0	0	0	0
2	A		0	0	0		0
	60110 MAJOR BLDG REPAIRS/REPL						
	REQUEST NUMBER 2 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>
10	SALE OF CURRENT VEHICLE 3835 SALE OF CAPITAL FIXED ASSET		1,514	1,514	0		1,514
10	VEHICLE TITLE 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		15
10	LESS MAINTENANCE REQUIRED ON A NEW VEHICLE 59100 VEHICLE REPAIRS/MAINTENANCE		1,000-	1,000-	0		1,000-
10	MOVE GPS FROM CURRENT VEHICLE 60250 EQUIPMENT INSTALLATION CHARGES		40	40	0		40
10	GMC CANYON OR LIKE SZ & TYPE RPLC 5707 TAG #15113 92400 REPLCMENT AUTO/TRUCKS		36,930	36,930	0		36,930
REQUEST NUMBER 10 TOTAL		**PROPOSED**		34,471	0	34,471	34,471
30	27" COMPUTER MONITOR - REPLACE TAG #19347 92301 REPLC COMPUTER HDWR	1	0	0	0		0
REQUEST NUMBER 30 TOTAL				0	0	0	0
40	ANTI-FATIGUE MAT 23850 MINOR EQUIP & TOOLS (<\$1000)	1	30	30	0		0
40	ELECTRIC CORDS FOR STANDING DESK 23850 MINOR EQUIP & TOOLS (<\$1000)		30	30	0		0
40	6 PIN PHONE CORD 23850 MINOR EQUIP & TOOLS (<\$1000)		6	6	0		0
40	STANDING DESK 91100 FURNITURE AND FIXTURES	1	265	265	0		0
REQUEST NUMBER 40 TOTAL				331	0	331	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				34,802	0	34,802	34,471

1725 STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	PERSONAL SCANNER	1	3,200	3,200	0		3,200
	91301 COMPUTER HARDWARE						

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>
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		3,200	0	3,200	3,200
20	27" COMPUTER MONITOR - REPLACE TAG #13791 92301 REPLC COMPUTER HDWR	1	200	200	0		200
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		200	0	200	200
30	GREATER BONNE FEMME WATERSHED WATER QUALITY SAMPLE 86850 CONTINGENCY		5,000	5,000	0		5,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				8,400	0	8,400	8,400

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	LICENSING FEES FOR NEW TRUCK 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		15
1	REPLACE 1993 FORD F150 PICK UP 92400 REPLCMENT AUTO/TRUCKS	1	32,000	32,000	0		32,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		32,015	0	32,015	32,015
2	NEW STAND UP WORK STATION 91100 FURNITURE AND FIXTURES	1	15,000	15,000	0		0
REQUEST NUMBER 2 TOTAL				15,000	0	15,000	0
10	GIS SERVER 92301 REPLC COMPUTER HDWR		15,000	15,000	0		15,000
REQUEST NUMBER 10 TOTAL		**PROPOSED**		15,000	0	15,000	15,000
20	WIDE FORMAT GIS PLOTTER 92301 REPLC COMPUTER HDWR		10,000	10,000	0		10,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		10,000	0	10,000	10,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				72,015	0	72,015	57,015

## 2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	TRADE 4764 MOTOR GRADER	1	85,000-	85,000-	0		85,000-
	92300 REPLCMENT MACH & EQUIP						
10	4764 MOTOR GRADER	1	260,600	260,600	0		260,600
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		175,600	0	175,600	175,600
20	TRADE 4765 MOTOR GRADER	1	85,000-	85,000-	0		85,000-
	92300 REPLCMENT MACH & EQUIP						
20	4765 MOTOR GRADER	1	260,600	260,600	0		260,600
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		175,600	0	175,600	175,600
30	TRADE 3770 SKID STEER	1	25,000-	25,000-	0		25,000-
	92300 REPLCMENT MACH & EQUIP						
30	3770 SKID STEER CASE 450	1	53,000	53,000	0		53,000
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		28,000	0	28,000	28,000
40	TRADE FORKLIFT	1	7,500-	7,500-	0		7,500-
	92300 REPLCMENT MACH & EQUIP						
40	2791 FORKLIFT	1	132,000	132,000	0		132,000
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		124,500	0	124,500	124,500
45	TRADE SNOW PLOW	1	100-	100-	0		100-
	92300 REPLCMENT MACH & EQUIP						
45	3067 SNOW PLOW	1	7,600	7,600	0		7,600
	92300 REPLCMENT MACH & EQUIP						

## 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 45 TOTAL	**PROPOSED**		7,500	0	7,500	7,500
50	TRADE 3401 HYD MILLING HEAD ATTACHMENT 92300 REPLCMENT MACH & EQUIP	1	3,500-	3,500-	0		3,500-
50	3401 HYD MILLING HEAD ATTACHMENT 92300 REPLCMENT MACH & EQUIP	1	18,000	18,000	0		18,000
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		14,500	0	14,500	14,500
55	TRADE SNOW PLOW 92300 REPLCMENT MACH & EQUIP	1	100-	100-	0		100-
55	3024 SNOW PLOW 92300 REPLCMENT MACH & EQUIP	1	7,600	7,600	0		7,600
	REQUEST NUMBER 55 TOTAL	**PROPOSED**		7,500	0	7,500	7,500
60	TRADE 2792 RUBBER TIRE LOADER 92300 REPLCMENT MACH & EQUIP	1	102,000-	102,000-	0		102,000-
60	2792 RUBBER TIRE LOADER 92300 REPLCMENT MACH & EQUIP	1	152,000	152,000	0		152,000
	REQUEST NUMBER 60 TOTAL	**PROPOSED**		50,000	0	50,000	50,000
65	TRADE 2775 BACHOE 92300 REPLCMENT MACH & EQUIP	1	25,000-	25,000-	0		25,000-
65	2775 BACKHOE 92300 REPLCMENT MACH & EQUIP	1	103,500	103,500	0		103,500
	REQUEST NUMBER 65 TOTAL	**PROPOSED**		78,500	0	78,500	78,500
70	FUEL SYSTEM UPGRADE 92300 REPLCMENT MACH & EQUIP	1	10,200	10,200	0		10,200

## 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>
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		10,200	0	10,200	10,200
75	20 TON TRAILER URBAN CREW 91300 MACHINERY & EQUIPMENT	1	22,000	22,000	0		22,000
	REQUEST NUMBER 75 TOTAL	**PROPOSED**		22,000	0	22,000	22,000
80	SKID STEER 91300 MACHINERY & EQUIPMENT	1	69,000	69,000	0		69,000
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		69,000	0	69,000	69,000
85	BOOM SHEAR ATTACHMENT FOR BOOM MOWER 91300 MACHINERY & EQUIPMENT	1	10,000	10,000	0		10,000
	REQUEST NUMBER 85 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
90	SAW BLADE MOWER ATTACHMENT FOR BOOM MOWER 91300 MACHINERY & EQUIPMENT	1	5,800	5,800	0		5,800
	REQUEST NUMBER 90 TOTAL	**PROPOSED**		5,800	0	5,800	5,800
95	CYLINDRICAL FLOOR SCRUBBER 91300 MACHINERY & EQUIPMENT	1	12,700	12,700	0		12,700
	REQUEST NUMBER 95 TOTAL	**PROPOSED**		12,700	0	12,700	12,700
100	EVAPORATIVE COOLER 91300 MACHINERY & EQUIPMENT	1	2,500	2,500	0		2,500



2040 PW-MAINTENANCE OPERATIONS

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		2,500	0	2,500	2,500
110	PICKUP TRUCK 91400 AUTO/TRUCKS	1	27,500	27,500	0		27,500
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		27,500	0	27,500	27,500
125	IPADS 91301 COMPUTER HARDWARE	2	750	1,500	0		1,500
125	CARTEGRAPH WORK DIRECTOR UPGRADE 91302 COMPUTER SOFTWARE	1	28,000	28,000	0		28,000
	REQUEST NUMBER 125 TOTAL	**PROPOSED**		29,500	0	29,500	29,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			850,900	0	850,900	850,900

## 2045 RM-DESIGN &amp; CONSTRUCTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	GPS ON VEHICLES - REQUIRES MONTHLY SOFTWARE/DATA 70050 SOFTWARE SERVICE CONTRACT	12	161	0	1,932		1,932
10	GPS ON VEHICLES - EQUIPMENT 91300 MACHINERY & EQUIPMENT	7	139	973	0		973
REQUEST NUMBER 10 TOTAL		**PROPOSED**		973	1,932	2,905	2,905
20	RECONFIGURE CUBE OF BUDGET ADMINISTRATOR 23855 FURNITURE/FIXTURE <\$1000		200	200	0		200
20	MOVE ELECTRICAL WIRES IN BOTTOM OF BACK WALL 71100 OUTSIDE SERVICES		800	800	0		800
REQUEST NUMBER 20 TOTAL		**PROPOSED**		1,000	0	1,000	1,000
30	SALE OF CURRENT VEHICLE 3835 SALE OF CAPITAL FIXED ASSET		1,852	1,852	0		1,852
30	DMI - DISTANCE MEASURING INSTRUMENT 23850 MINOR EQUIP & TOOLS (<\$1000)	1	900	900	0		900
30	TOOLBOX - VEHICLE BEING REPLACED IS AN EXPLORER 23850 MINOR EQUIP & TOOLS (<\$1000)		850	850	0		850
30	VEHICLE TITLE 59025 VEHICLE TITLE/LICENSE/PLATES		15	15	0		15
30	LESS MAINTENANCE REQUIRED ON NEW VEHICLE 59100 VEHICLE REPAIRS/MAINTENANCE		345-	345-	0		345-
30	TIRES NOT NEEDED IF GET NEW VEHICLE EARLY ENOUGH 59105 TIRES		728-	728-	0		728-
30	FLASHING WARNING LIGHTS 92400 REPLCMENT AUTO/TRUCKS		970	970	0		970
30	GMC CANYON OR LIKE SZ & TYPE RPLC 1919 TAG #15111 92400 REPLCMENT AUTO/TRUCKS	1	36,930	36,930	0		36,930
REQUEST NUMBER 30 TOTAL		**PROPOSED**		36,740	0	36,740	36,740
40	TRAFFIC STUDY ON SOUTHWEST COLUMBIA 71102 ENGINEERING SERVICES		49,000	49,000	0		49,000

## 2045 RM-DESIGN &amp; CONSTRUCTION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		49,000	0	49,000	49,000
50	IMPLEMENTATION & TRAINING FOR CARTEGRAPH UPGRADE 71100 OUTSIDE SERVICES		11,655	11,655	0		11,655
50	CARTEGRAPH UPGRADE OR SWITCH 92302 REPLC COMPUTER SOFTWARE		9,434	0	9,434		9,434
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		11,655	9,434	21,089	21,089
60	ANTI-FATIGUE MAT 23850 MINOR EQUIP & TOOLS (<\$1000)		30	30	0		0
60	ELECTRIC CORDS 23850 MINOR EQUIP & TOOLS (<\$1000)		20	20	0		0
60	6 PIN PHONE CORD 23850 MINOR EQUIP & TOOLS (<\$1000)		6	6	0		0
60	STANDING DESK 91100 FURNITURE AND FIXTURES		265	265	0		0
	REQUEST NUMBER 60 TOTAL			321	0	321	0
70	ANTI-FATIGUE MAT 23850 MINOR EQUIP & TOOLS (<\$1000)		30	30	0		0
70	ELECTRIC CORDS 23850 MINOR EQUIP & TOOLS (<\$1000)		30	30	0		0
70	6 PIN PHONE CORD 23850 MINOR EQUIP & TOOLS (<\$1000)		6	6	0		0
70	STANDING DESK 91100 FURNITURE AND FIXTURES		265	265	0		0
	REQUEST NUMBER 70 TOTAL			331	0	331	0

2046 RM -STORMWATER ADMINISTRATION

REPORT RUN TIME: 12:12:18

<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>
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			100,020	11,366	111,386	110,734

2046 RM -STORMWATER ADMINISTRATION

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	PERSONAL SCANNER 91301 COMPUTER HARDWARE	1	3,200	3,200	0		3,200
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		3,200	0	3,200	3,200
20	27" COMPUTER MONITOR - REPLACE TAG #13791 92301 REPLC COMPUTER HDWR	1	200	200	0		200
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		200	0	200	200
30	GREATER BONNE FEMME WATERSHED WATER QUALITY SAMPLE 86850 CONTINGENCY		5,000	5,000	0		5,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		5,000	0	5,000	5,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			8,400	0	8,400	8,400

2160 COMMUNITY CHILDREN'S SERVICES

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	OFFICE FURNITURE 91100 FURNITURE AND FIXTURES		5,000	5,000	0		5,000
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	5,000	0	5,000	5,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			5,000	0	5,000	5,000

2320 ELECTION EQUIP REPLCMNT ACTVTY

<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 VOTING EQUIPMNET 92300 REPLCMNT MACH & EQUIP	1	200,000	200,000	0		0
REQUEST NUMBER 10 TOTAL				200,000	0	200,000	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				200,000	0	200,000	0

2502 SD FORFEITURE-DEPT OF TREASURY

<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	SALE OF VEHICLE - ADMINISTRATION VEHICLE REPL 3835 SALE OF CAPITAL FIXED ASSET	1	1,200	1,200	0		1,200
REQUEST NUMBER 1 TOTAL		**PROPOSED**		1,200-	0	1,200-	1,200-
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				1,200-	0	1,200-	1,200-



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>
20	FUEL TANK FOR TRUCK 23850 MINOR EQUIP & TOOLS (<\$1000)	1	750	750	0		750
20	RADIO INSTALL NEW VEHICLE 60250 EQUIPMENT INSTALLATION CHARGES	1	725	725	0		725
20	NEW RADIO FOR 2016 TRUCK 91300 MACHINERY & EQUIPMENT	1	5,000	5,000	0		5,000
20	2016 1 TON CHEVROLET 91400 AUTO/TRUCKS	1	35,000	35,000	0		35,000
REQUEST NUMBER 20 TOTAL		**PROPOSED**		41,475	0	41,475	41,475
30	2016 TRAILER 91400 AUTO/TRUCKS	1	5,400	5,400	0		5,400
REQUEST NUMBER 30 TOTAL		**PROPOSED**		5,400	0	5,400	5,400
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				46,875	0	46,875	46,875

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>
10	CABLES		50	50	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						
10	STANDING DESK		495	495	0		0
	91100 FURNITURE AND FIXTURES						
	REQUEST NUMBER 10 TOTAL			545	0	545	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			545	0	545	0

## 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	ROCKBRIDGE TOWER SITE (RKB) SW COLUMBIA 91300 MACHINERY & EQUIPMENT		420,800	420,800	0		420,800
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		420,800	0	420,800	420,800
20	THE RISE ANTENNA SITE (RIS) DOWNTOWN COLUMBIA 91300 MACHINERY & EQUIPMENT		185,980	185,980	0		185,980
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		185,980	0	185,980	185,980
30	800 MHZ OVERLAY 91300 MACHINERY & EQUIPMENT		129,400	129,400	0		129,400
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		129,400	0	129,400	129,400
40	ADD IP CONNECTIVITY TO FIBER LINKED SITES 91300 MACHINERY & EQUIPMENT		40,500	40,500	0		40,500
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		40,500	0	40,500	40,500
50	SITE TELEMETRY - TRANSMIT SITES 91300 MACHINERY & EQUIPMENT		63,500	63,500	0		63,500
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		63,500	0	63,500	63,500
55	DEMARCO (DEM) - ASHLAND (ASH) MICROWAVE REPLACEMNT 92300 REPLCMNT MACH & EQUIP		31,800	31,800	0		31,800
	REQUEST NUMBER 55 TOTAL	**PROPOSED**		31,800	0	31,800	31,800
60	ROCKBRIDGE (RKB) TO ASHLAND (ASH) MICROWAVE LINK 91300 MACHINERY & EQUIPMENT		13,395	13,395	0		13,395

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**		13,395	0	13,395	13,395
70	ROCKBRIDGE (RKB) TO ECC (JCT) MICROWAVE LINK 91300 MACHINERY & EQUIPMENT		13,395	13,395	0		13,395
	REQUEST NUMBER 70 TOTAL	**PROPOSED**		13,395	0	13,395	13,395
80	SITE TELEMETRY - RECEIVE SITES 91300 MACHINERY & EQUIPMENT		43,000	43,000	0		43,000
	REQUEST NUMBER 80 TOTAL	**PROPOSED**		43,000	0	43,000	43,000
100	REDTAIL (RED) REPLACE/REPAIR ANTENNA CORRAL 92300 REPLCMENT MACH & EQUIP		32,500	32,500	0		32,500
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		32,500	0	32,500	32,500
110	UPGRADE CENTRALIA (CNT) ANTENNA CORRAL 92300 REPLCMENT MACH & EQUIP		32,500	32,500	0		32,500
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		32,500	0	32,500	32,500
120	MT ZION (ZIN)-CENTRALIA (CNT) MICROWV LINK REPLCMT 92300 REPLCMENT MACH & EQUIP		13,395	13,395	0		13,395
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		13,395	0	13,395	13,395
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			1,020,165	0	1,020,165	1,020,165

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>
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## 2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
10	SALE OF VEHICLES 3835 SALE OF CAPITAL FIXED ASSET	7	2,439	17,073	0		17,073
10	VEHICLE SPECIFIC EQUIPMENT - MARKED VEH <1,000 23850 MINOR EQUIP & TOOLS (<\$1000)	8	5,746	45,968	0		45,968
10	DECALS - MARKED PATROL 60250 EQUIPMENT INSTALLATION CHARGES	8	350	2,800	0		2,800
10	VEHICLE EQUIPMENT INSTALLATON - MARKED PATROL 60250 EQUIPMENT INSTALLATION CHARGES	8	2,250	18,000	0		18,000
10	REPLACEMENT VEHICLES - MARKED PATROL CHEV TAHOE 92400 REPLCMENT AUTO/TRUCKS	1	39,654	39,654	0		39,654
10	REPLACEMENT VEHICLES - MARKED PATROL FORD EXPLORER 92400 REPLCMENT AUTO/TRUCKS	7	29,849	208,943	0		208,943
	REQUEST NUMBER 10 TOTAL		**PROPOSED**	298,292	0	298,292	298,292
11	SALE OF VEHICLES - UNMARKED DETECTIVE 3835 SALE OF CAPITAL FIXED ASSET	3	1,075	3,225	0		3,225
11	VEHICLE SPECIFIC EQUIP - UNMARKED DETECTIVE 23860 VEHICLE EQUIPMENT <\$1000	3	1,978	5,934	0		5,934
11	VEHICLE EQUIPMENT INSTALLATION - UNMARKED DET 60250 EQUIPMENT INSTALLATION CHARGES	3	1,200	3,600	0		3,600
11	REPLACEMENT VEHICLES - UNMARKED DETECTIVE 92400 REPLCMENT AUTO/TRUCKS	3	25,725	77,175	0		77,175
	REQUEST NUMBER 11 TOTAL		**PROPOSED**	83,484	0	83,484	83,484
12	SALE OF VEHICLES - ADMINISTRATION 3835 SALE OF CAPITAL FIXED ASSET	1	2,000	2,000	0		2,000
12	VEHICLE SPECIFIC EQUIPMENT - ADMINISTRATION 23860 VEHICLE EQUIPMENT <\$1000	2	1,000	2,000	0		2,000
12	VEHICLE EQUIPMENT INSTALLATION - ADMINISTRATION 60250 EQUIPMENT INSTALLATION CHARGES	2	1,200	2,400	0		2,400
12	REPLACEMENT VEHICLE - UNMARKED ADMINISTRATION 92400 REPLCMENT AUTO/TRUCKS	2	30,000	60,000	0		60,000

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>
REQUEST NUMBER 12	TOTAL	**PROPOSED**		62,400	0	62,400	62,400
13	VEHICLE SPECIFIC EQUIP - NEW INVESTIGATOR POSITION 23860 VEHICLE EQUIPMENT <\$1000	1	1,979	1,979	0		0
13	VEHICLE EQUIP INSTALLATION - NEW INVESTIGATOR POS 60250 EQUIPMENT INSTALLATION CHARGES	1	1,200	1,200	0		0
13	EMERGENCY LIGHTS - NEW INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	2,745	2,745	0		0
13	MOBILE RADIO - NEW INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	3,400	3,400	0		0
13	PORTABLE RADIO - NEW INVESTIGATOR POSITION 91300 MACHINERY & EQUIPMENT	1	2,680	2,680	0		0
13	VEHICLE - NEW INVESTIGATOR POSITION 91400 AUTO/TRUCKS	1	25,725	25,725	0		0
REQUEST NUMBER 13	TOTAL			37,729	0	37,729	0
15	PATROL CAR LIGHTBARS/SIRENS/W LIGHT CONTROL 92300 REPLCMENT MACH & EQUIP	5	3,601	18,005	0		18,005
REQUEST NUMBER 15	TOTAL	**PROPOSED**		18,005	0	18,005	18,005
20	MOBILE RADIOS 92300 REPLCMENT MACH & EQUIP	4	3,400	13,600	0		13,600
REQUEST NUMBER 20	TOTAL	**PROPOSED**		13,600	0	13,600	13,600
25	PORTABLE RADIOS 92300 REPLCMENT MACH & EQUIP	4	2,680	10,720	0		10,720
REQUEST NUMBER 25	TOTAL	**PROPOSED**		10,720	0	10,720	10,720

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>
30	RADAR UNIT 92300 REPLCMENT MACH & EQUIP	1	2,400	2,400	0		2,400
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		2,400	0	2,400	2,400
40	FIXED SITE LICENSE PLATE READER 92300 REPLCMENT MACH & EQUIP	1	25,400	25,400	0		25,400
40	LICENSE PLATE READER 92300 REPLCMENT MACH & EQUIP	2	19,490	38,980	0		38,980
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		64,380	0	64,380	64,380
41	LPR MIGRATION OF THE DATABASE TO THE NEW SERVER 71100 OUTSIDE SERVICES	1	2,500	2,500	0		2,500
41	LPR SERVER 92301 REPLC COMPUTER HDWR	1	6,100	6,100	0		6,100
	REQUEST NUMBER 41 TOTAL	**PROPOSED**		8,600	0	8,600	8,600
50	TASERS 92300 REPLCMENT MACH & EQUIP	10	980	9,800	0		9,800
	REQUEST NUMBER 50 TOTAL	**PROPOSED**		9,800	0	9,800	9,800
55	DIGITAL SLR CAMERA 92300 REPLCMENT MACH & EQUIP	2	1,300	2,600	0		2,600
	REQUEST NUMBER 55 TOTAL	**PROPOSED**		2,600	0	2,600	2,600
100	CALEA POWER DMS SUITE 71100 OUTSIDE SERVICES	1	6,240	0	6,240		6,240



## 2901 SHERIFF OPERATIONS-LE SALES TX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 100 TOTAL	**PROPOSED**		0	6,240	6,240	6,240
110	TACTICAL HEADSET 92300 REPLCMENT MACH & EQUIP	12	840	10,080	0		10,080
	REQUEST NUMBER 110 TOTAL	**PROPOSED**		10,080	0	10,080	10,080
120	GAS MASK 23850 MINOR EQUIP & TOOLS (<\$1000)	12	450	5,400	0		5,400
	REQUEST NUMBER 120 TOTAL	**PROPOSED**		5,400	0	5,400	5,400
130	SNIPER EQUIPMENT 23850 MINOR EQUIP & TOOLS (<\$1000)	1	1,023	1,023	0		1,023
	REQUEST NUMBER 130 TOTAL	**PROPOSED**		1,023	0	1,023	1,023
140	MOBILE DATA TERMINAL (MDT) 92300 REPLCMENT MACH & EQUIP	8	4,500	36,000	0		36,000
	REQUEST NUMBER 140 TOTAL	**PROPOSED**		36,000	0	36,000	36,000
145	L3 MOBILE VIDEO CAMERA INSTALLATION 60250 EQUIPMENT INSTALLATION CHARGES	5	770	3,850	0		3,850
145	L3 MOBILE VIDEO CAMERA 92300 REPLCMENT MACH & EQUIP	5	5,925	29,625	0		29,625
	REQUEST NUMBER 145 TOTAL	**PROPOSED**		33,475	0	33,475	33,475
150	UNFORSEEN EQUIPMENT REPLACEMENT 92300 REPLCMENT MACH & EQUIP	1	10,000	10,000	0		10,000

2901 SHERIFF OPERATIONS-LE SALES TX

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<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 150 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			707,988	6,240	714,228	676,499

2905 LE/JUDICIAL INFO SYS-LESALESTX

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	PA - INVESTIGATOR - KARPEL LICENSE 23050 OTHER SUPPLIES		450	0	450		0
REQUEST NUMBER 1 TOTAL				0	450	450	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	450	450	0

4050 GENERAL CAPITAL FUND 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	ALL - DATA CABLE REPLACEMENT GC 1ST & 2ND FLRS 92200 REPLACEMENT BLDGS & IMPRV		420,000	420,000	0		420,000
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		420,000	0	420,000	420,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			420,000	0	420,000	420,000

6100 FACILITIES MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REPLACE WINDOWS AT REALITY HOUSE 60100 BLDG REPAIRS/MAINTENANCE	4	2,000	8,000	0		8,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		8,000	0	8,000	8,000
2	UNDER DESK CABINET FOR ADMIN ASSISTANT 23855 FURNITURE/FIXTURE <\$1000	1	500	500	0		500
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		500	0	500	500
3	NEW CHAIR FOR DIRECTOR 23855 FURNITURE/FIXTURE <\$1000	1	800	800	0		800
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		800	0	800	800
4	REPLACE OUTDOOR FIXTURES AT COURTHOUSE 23050 OTHER SUPPLIES	15	225	3,375	0		3,375
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		3,375	0	3,375	3,375
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				12,675	0	12,675	12,675

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	ADMINISTRATIVE DISPATCH CONSOLE FOR PUSH-TO-TALK 48050 CELLULAR/MOBILE DEVICE SERVICE	12	30	0	360		360
1	PUSH-TO-TALK PHONE SERVICE FOR HK STAFF 48050 CELLULAR/MOBILE DEVICE SERVICE	8	19	0	152		152
REQUEST NUMBER 1 TOTAL		**PROPOSED**		0	512	512	512
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	512	512	512

6102 PARKING

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	PARKING LOT CRACK SEAL AT SHERIFF DEPT 60400 GROUNDS MAINTENANCE	1	5,000	5,000	0		5,000
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	5,000	0	5,000	5,000
2	SEALING OF JOHNSON PARKING LOT 60400 GROUNDS MAINTENANCE	1	8,000	8,000	0		8,000
	REQUEST NUMBER 2 TOTAL		**PROPOSED**	8,000	0	8,000	8,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			13,000	0	13,000	13,000

6104 GROUNDS MAINTENANCE

<u>REQUEST</u>	<u>DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ON-GOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	LEAF BLOWER 23850 MINOR EQUIP & TOOLS (<\$1000)	1	261	261	0		261
REQUEST NUMBER 1 TOTAL		**PROPOSED**		261	0	261	261
2	JOHN DEERE X738 TRACTOR AND ACCESSORIES 92300 REPLCMET MACH & EQUIP	1	17,000	17,000	0		17,000
2	TRADE IN EXMARK MOWER 92300 REPLCMET MACH & EQUIP		750-	750-	0		750-
REQUEST NUMBER 2 TOTAL		**PROPOSED**		16,250	0	16,250	16,250
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				16,511	0	16,511	16,511



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	NEW ROOF SECTION ON JOHNSON BUILDING 60110 MAJOR BLDG REPAIRS/REPL	1	43,538	43,538	0		43,538
	REQUEST NUMBER 1 TOTAL		**PROPOSED**	43,538	0	43,538	43,538
2	OVERLAY OF FIRST CHRISTIAN CHURCH LOT 60400 GROUNDS MAINTENANCE		0	0	0		0
	REQUEST NUMBER 2 TOTAL			0	0	0	0
3	C&C GROUP INSTALL & PROGRAM BAS UPGRADE 91302 COMPUTER SOFTWARE	1	43,450	43,450	0		43,450
	REQUEST NUMBER 3 TOTAL		**PROPOSED**	43,450	0	43,450	43,450
4	UPGRADE BUILDING AUTOMATION CONTROLS AT JAIL 91302 COMPUTER SOFTWARE	1	59,485	59,485	0		59,485
	REQUEST NUMBER 4 TOTAL		**PROPOSED**	59,485	0	59,485	59,485
5	AIR HANDLER MOTORS-MOVED FROM 1255 60100 BLDG REPAIRS/MAINTENANCE	6	1,475	8,850	0		8,850
	REQUEST NUMBER 5 TOTAL		**PROPOSED**	8,850	0	8,850	8,850
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				155,323	0	155,323	155,323