

2024 BUDGET

Boone County Missouri



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How to Use This Document:

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

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

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

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

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

Special Instructions for *Digital Format Viewing*:

This document is available in Digital Format via the County's web-site at <http://www.showmeboone.com/AUDITOR/>. In Digital Format, the reader may easily navigate by using the bookmarks panel, by clicking the links provided within the Table of Contents, or by typing a specific page number into the Page Navigation toolbar. The default setting is "single-page continuous", which is easy to read and suitable for most of the document. However, there are a few schedules that span across two facing pages where it may be helpful to view the pages side-by-side. In order to change the default setting to "two-up continuous", the reader will need to open the ZIPPED file option available on the web-site. The ZIPPED file is formatted to display two pages side-by-side ("two-up-continuous"). The reader may switch between two-page and single-page display as needed by changing the settings: from the Tool Bar, select View> Page Display> Single Page Continuous (or Two-Up Continuous).

PDF copies are available by e-mail and/or USB flash drive from the Boone County Auditor's Office. When using this format, follow the instructions for the ZIPPED file option described above.

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BOONE COUNTY AUDITOR

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December 14, 2023

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 2024 Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

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

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

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

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

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

- Long-term fiscal stability for the County.

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

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

Local Economic Conditions and Assumptions

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

Local Unemployment and Population Growth: The County’s unemployment rate of 2.1% (September 2023), is less than the state rate of 2.9%, and less than the national rate of 3.8%. With a population of approximately 187,000, Boone County is the eighth largest of Missouri’s 114 counties. Boone County’s population has grown approximately 11% over the ten-year period of 2013 to 2022; this compares to Missouri’s 2% population growth for the same period.

Local Inflation: Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers in the Midwest Region, increased 8.1% over 12 months in 2022 (Sept). While CPI continues to increase each month in 2023, the growth rate has decreased to 3.2% (Sept) and is anticipated to continue to moderate in the coming year.

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

Dependence on Local Sales/Use Tax: The County is significantly dependent on locally enacted sales tax levies to finance local services, with more than 74% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source and in the past, County officials were concerned about the significant growth in untaxed remote retail sales, including e-commerce sales. However, in April 2022, Boone County voters approved a ballot measure to extend the local sales tax rates to remote sales; in Missouri, this is referred to as a Use Tax and took effect January 1, 2023.

2024 Budgetary Priorities

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

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

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

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

The County was awarded approximately \$35 million in additional pandemic-related resources in fiscal year 2021 pursuant to the American Rescue Plan Act of 2021 (ARPA), also referred to as State and Local Fiscal Recovery Funds (SLFRF). These monies are awarded directly from the federal government rather than passed through the State of Missouri. The County received the first 50% distribution mid-year 2021 and the second 50% distribution mid-year 2022. The monies are restricted, and the County is entitled to keep the monies only to the extent that the monies are spent for eligible and allowable purposes. To date, the County Commission has awarded approximately \$16.1 million. The County Commission expects to make additional awards going forward, establishing all contracts on or before the December 31, 2024, the federal deadline to obligate the funds. Although the monies have been received and invested by the County, they are recognized and reported as revenue only to the extent they are spent for allowable purposes. Currently, the County is in the process of contracting and creating an approved spending plan. The County Commission approved a \$16,817,611 budget amendment on September 19, 2023, (CO# 416-2023) for ARPA with the intent to award contracts to community partners. The County Commission intends to award the remaining \$7,104,700 in ARPA funding during the 2024 fiscal year.

The following priorities have shaped the 2024 budget:

1. Improve workforce retention and reduce workforce turnover and vacancy
2. Address priority staffing and space needs
3. Provide new and replacement equipment, vehicles, technology, and capital infrastructure; including the County’s transportation network
4. Provide public safety improvements in training and retention
5. Maintain fiscal stability and transparency within the County’s major operating funds

Priority #1–Improve workforce retention and reduce workforce

turnover and vacancy: The County has been experiencing unprecedented employee turnover and lengthy vacancies since 2020, which is negatively impacting mission-critical operations such as law enforcement, detention, 911 call taking and dispatching, and Information Technology.

Employee Pay Increases: Market analysis data compiled by the Human Resources office confirms that the County’s compensation levels are currently below market. As a result, funding employee salary increases is the highest priority within the fiscal year 2024 budget. Accordingly, the budget includes both salary increases to be awarded at the discretion of the Administrative Authorities, as well as, a retention incentive with the intent to combat workforce turnover.

County-wide Pay Plan Study: County officials and directors are currently working with a professional consultant awarded in FY 2023 to assist the County in designing and implementing improvements to the current pay plan design and structure.

Budgetary Impact— The total budgetary impact for the increase in funding employee pay across all funds totals \$4 million as shown in the following table. This represents a 10% increase in total salary and benefits appropriations, or a 3% increase to the total budget when compared to FY 2023.

Fund	2024 Budgetary Impact: Pay Increases & Retention Incentive
General Fund	2,461,000
Road & Bridge Fund	506,000
Community Children's Services Fund	56,000
911/Emergency Management Fund	490,000
Law Enforcement Services Fund	218,000
Other Funds	306,000
All Funds Combined	4,037,000

Priority #2–Address staffing and space needs: The 2024 budget includes funding to address prioritized staffing and space needs in various County offices as outlined below.

Budgetary Impact— The fiscal year 2024 budget includes funding for additional space needs and increased staffing in the areas outlined below for a combined **increase of 13.04 FTE** (Full-time Equivalent).

General Fund- +5.40 FTE*, \$382,370

- HR & Risk Management: transfer & reclass part-time benefitted Deputy Clerk II from County Clerk to HR as full-time benefitted Payroll Administrator (+.38 FTE)
- HR & Risk Management: transfer full-time benefitted Payroll Coordinator from County Clerk (+0.00 FTE)
- County Commission: add a full-time benefitted Grant Administrator (+1.00 FTE)
- County Clerk: increase hours and move to PT benefitted for Deputy County Clerk II (+0.25 FTE)
- County Clerk: increase hours for Elections Office Specialist II pool position (+2.50 FTE)
- County Clerk: eliminate Elections Intern Part-time Pool (-.19 FTE)
- IT Technical Support: add a full-time benefitted Helpdesk Technician I (+1.00 FTE)
- IT Technical Support: Reduce hours for Helpdesk Technician I Pool (-0.50 FTE)
- IT Facilities Security: Removed IT Temporary Security Technician (-0.04 FTE)
- RM Building Inspection: add a full-time On-Site Waste Water & Residential Standards Inspector (+1.00 FTE)

*When comparing the budgeted General Fund FTEs presented in the *Personnel & Fixed Asset Summary* tab section, grant-funded positions have been reduced to reflect only the portion of the County’s fiscal year covered by the grant award. This includes Sheriff and Circuit Court positions, for a combined reduction of 4.55 FTE in the General Fund.

Road and Bridge Fund- +1.14 FTE, \$65,065

- Road and Bridge Maintenance: increase hours of Sr Road Maintenance Worker Pool (+0.14 FTE)
- Road & Bridge Fleet & Equipment Maintenance Operations: add a full-time Automotive/Equipment Mechanic (+1.00 FTE)

Community Health Fund- +1.0 FTE, \$65,065

- Community Services: add a full-time benefitted Program Manager (+1.00 FTE)

911/Emergency Management Fund- +2.50 FTE, \$115,520

- Emergency Management: add a part-time non-benefitted Intern pool position (+0.50 FTE)
- Joint Communications Administration: add a full-time benefitted Services Specialist (+2.00 FTE)

Facilities and Grounds Internal Service Fund- + 3.00 FTE, \$249,181

- Facilities Maintenance: add a full-time benefitted Maintenance Supervisor (+1.00 FTE)
- Housekeeping & Custodial Services: add a full-time benefitted Custodian (+1.00 FTE)
- Grounds Maintenance: add a full-time benefitted Landscaping Supervisor (+1.00 FTE)
- Facilities Maintenance Administration: reclass Service Coordinator II position to Construction Project Manager (+0.00 FTE)

Priority #3—Replacement and repair of essential equipment, vehicles, technology and capital infrastructure: The 2024 budget includes funding to replace essential technology and office equipment, machinery, and vehicles. In addition, the budget includes funding for improvements to the County’s Emergency Communications Radio Network infrastructure.

Budgetary Impact— The fiscal year 2024 budget includes approximately \$16.6 million for investment in new and replacement technology, vehicles, and equipment described below, which reflects an 8% increase compared to fiscal year 2023. Refer to additional information presented in the *Personnel & Fixed Asset Summary* tab section.

- **General Fund--\$2.7 million:** includes \$1 million land acquisition to meet growing space needs, \$652,000 for routine planned computer hardware replacement for the Circuit Court and County operations and an additional \$395,000 for replacement software, including extended implementation services for the County’s ERP project and an upgrade for the Sheriff’s Record Management System (RMS) and Jail Management System (JMS) software. The budget also includes funding for routine vehicle and equipment replacements.
- **Road and Bridge Fund--\$1.5 million:** includes funding for routine replacement of machinery, equipment, & vehicles and funding for a new ride-on sweeper broom & an aerial scissor lift.
- **Law Enforcement Services Fund--\$795,000:** includes funding for routine replacement of vehicles and equipment.
- **911/Emergency Management Fund-- \$10.5 million:** \$380,000 for five (5) additional outdoor warning sirens and various other emergency management equipment; \$1.6 million for replacement/upgrade of the radio dispatch system and other new and replacement radio operations equipment; \$7.0 million for 911 radio network infrastructure improvements, including the 800 MHz infrastructure project; \$1.5 million to upgrade the 911 CAD hardware and software, for routine replacements, for various enhancements to the call-taking supervisor’s technology environment, and to implement a GIS development environment.
- **Children’s Services Fund and various non-major funds-- \$123,000:** includes technology funding for the Assessor’s Office (Assessment Fund); law enforcement equipment (Justice Assistance Grant Fund); and technology and furniture funding (Children’s Services Fund).
- **Facilities and Housekeeping Fund-- \$240,000:** includes funding for various new and replacement equipment.
- **Capital Repair & Replacement funds-- \$670,000:** includes \$620,000 for repairs to the Salt Facility at Road & Bridge and \$50,000 for efficiency improvements on various buildings.

Resources dedicated to maintaining and improving the County’s transportation network are accounted for within the Road and Bridge Fund and comprise approximately 17.6% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures.

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

Budgetary Impact— The fiscal year 2024 budget includes total appropriations, excluding personal services, of \$18.8 million in the Road and Bridge Fund are allocated as follows:

- \$14.5 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment.
- \$3.9 million – Distributions to cities and the Centralia Special Road District
- \$300,000 – Safety improvements in partnership with the State and City of Columbia for the I-70 and HWY 63 interchange.
- \$100,000 – Traffic Calming Pilot Project

Priority #4–Public safety improvements: Over the last few years the County has been challenged with the ability to recruit and retain public safety positions, such as Court Marshalls, Sheriff Deputies, and 911 Operators. The fiscal year 2024 budget includes funding for multiple initiatives for public safety aimed at improving the County’s ability to recruit, train and retain skilled professionals. In addition, the County is actively working with the State of Missouri on plans to bring a Regional Law Enforcement Training Center to the County (funding is anticipated to be provided through the capital budget process later in fiscal year 2024).

Budgetary Impact— The fiscal year 2024 budget includes total appropriations of \$7.9 million across multiple funds for new public safety initiatives including the restructuring of the County Prosecuting Attorney and Joint Communications offices as follows:

- \$6.1 million for public safety equipment and technology replacement and enhancements
- \$262,000 for an improved 401(a) retirement benefit program for post-certified positions. Boone County is a member of the County Employee’s Retirement Fund (CERF). Currently, unlike other public pension funds such as LAGERS or MOSERS, CERF does not have provision specifically for post-certified positions, which hinders the County’s ability to stay competitive. The County is actively working with CERF and Missouri Legislature to address this issue and in the meantime has created this program to hopefully help address the County’s ability to recruit until a statewide fix is implemented.

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

Across all funds combined, sales tax accounts for approximately 75% of total revenue. In April 2022, voters approved extending the local sales tax rate to remote sales; in Missouri,

this is referred to as Use Tax and became effective January 1, 2023. Accordingly, the fiscal year 2024 budget includes increased use tax revenue.

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

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

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

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

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

Impact on the County's Fund Balances: The net combined impact of the factors noted above resulted in unexpected increases in the County's fund balances since 2020.

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

The County has established minimum fund balance requirements in its major funds equal to two-month's expenditures or 17% to ensure adequate cash flow. All funds are projected to exceed this minimum requirement at the end of fiscal year 2024.

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

Budget Process and Calendar

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

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

Budget Summary Schedules

An aggregate comparison of the fiscal year 2023 and 2024 annual operating budgets (all funds combined) is shown below. The amounts shown below are *net of inter-fund transfers*.

	All Governmental Funds Combined (excluding Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2023	2024	%	2023	2024	2023	2024
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
Operating Revenues	94,568,713	103,678,957	10%	\$ 8,040,612	10,145,937	\$ 769	769
Other Financing Sources (<i>net of interfund transfers</i>)	466,000	167,925		11,800	10,300	-	-
Planned Use of Fund Balance (net)	42,455,446	22,341,822		150,932	-	8,613	10,287
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ 137,490,159	126,188,704	-8%	\$ 8,203,344	10,156,237	\$ 9,382	11,056
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ 137,490,159	126,199,894	-8%	\$ 8,203,344	9,773,455	\$ 9,382	11,056
Projected Net Fund Balance as of December 31		\$ 74,549,699		\$ 6,303,413		\$ 23,631	

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

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

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

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

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

2024 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	Recovery Act Stimulus Fund
FINANCIAL SOURCES:						
Revenues						
Property Taxes	\$ 4,894,922	2,075,100	-	-	-	-
Assessments	-	-	-	-	-	-
Sales Taxes	23,198,642	21,137,757	5,261,406	10,055,021	13,848,242	-
Franchise Taxes	163,000	-	-	-	-	-
Licenses and Permits	711,910	9,325	-	-	-	-
Intergovernmental	2,943,801	2,917,222	-	-	114,890	2,500,000
Charges for Services	4,465,374	126,135	300	-	350	-
Fines and Forfeitures	16,000	-	-	-	-	-
Interest	815,111	260,575	32,100	98,000	340,000	-
Hospital Lease	-	-	-	-	-	-
Other	4,207,777	47,698	7,235	-	27,250	-
Total Revenues	41,416,537	26,573,812	5,301,041	10,153,021	14,330,732	2,500,000
Other Financing Sources						
Transfer In from other funds	2,527,690	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,000	114,175	52,750	-	-	-
Total Other Financing Sources	2,528,690	114,175	52,750	-	-	-
Planned Use of Fund Balance	3,392,336	-	35,074	5,070,125	13,271,091	-
TOTAL FINANCIAL SOURCES	\$ 47,337,563	26,687,987	5,388,865	15,223,146	27,601,823	2,500,000
FINANCIAL USES:						
Expenditures						
Personal Services	\$ 26,903,268	5,518,527	3,910,940	556,853	7,772,441	-
Materials & Supplies	1,118,161	2,913,845	129,991	6,324	814,421	-
Dues Travel & Training	577,298	54,537	48,252	23,528	328,273	-
Utilities	566,240	133,248	49,620	4,211	527,357	-
Vehicle Expense	395,480	937,925	-	-	35,371	-
Equip & Bldg Maintenance	512,656	131,293	30,573	1,097	638,935	-
Contractual Services	5,830,711	11,103,298	238,937	14,050,539	2,848,687	-
Debt Service (Principal and Interest)	-	-	-	-	-	-
Emergency	1,070,000	250,000	25,000	15,000	100,000	-
Other	7,517,561	1,884,232	160,192	551,401	3,115,866	-
Fixed Assets (New & Replacement)	2,838,658	1,532,100	795,360	14,193	10,549,410	-
Total Expenditures	47,330,033	24,459,005	5,388,865	15,223,146	26,730,761	-
Other Financing Uses						
Transfer Out to other funds	7,530	-	-	-	871,062	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-	-	-
Total Other Financing Uses	7,530	-	-	-	871,062	2,500,000
TOTAL FINANCIAL USES	\$ 47,337,563	24,459,005	5,388,865	15,223,146	27,601,823	2,500,000
FUND BALANCE:						
FUND BALANCE (GAAP), beginning of year	\$ 32,866,479	24,611,284	6,095,195	10,191,790	33,670,383	-
Less encumbrances, beginning of year	-	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(3,392,336)	2,228,982	(35,074)	(5,070,125)	(13,271,091)	-
FUND BALANCE (GAAP), end of year	29,474,143	26,840,266	6,060,121	5,121,665	20,399,292	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,343,650)	(6,200,000)	(1,238,686)	-	(6,000,000)	-
NET FUND BALANCE, end of year	\$ 24,130,493	20,640,266	4,821,435	5,121,665	14,399,292	-
Net Fund Balance as a percent of expenditures	50.98%	84.39%	89.47%	33.64%	53.87%	#DIV/0!

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

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	6,970,022	-	-	6,970,022
70,178	70,178	-	-	70,178
8,000	73,509,068	-	-	73,509,068
-	163,000	-	-	163,000
20,480	741,715	-	-	741,715
563,822	9,039,735	-	-	9,039,735
2,518,731	7,110,890	9,638,466	-	16,749,356
-	16,000	-	-	16,000
86,578	1,632,364	100,440	769	1,733,573
-	-	-	-	-
136,025	4,425,985	407,031	-	4,833,016
3,403,814	103,678,957	10,145,937	769	113,825,663
878,592	3,406,282	-	-	3,406,282
-	-	-	-	-
-	167,925	10,300	-	178,225
878,592	3,574,207	10,300	-	3,584,507
2,802,178	24,570,804	-	10,287	24,581,091
7,084,584	131,823,968	10,156,237	11,056	141,991,261
1,674,278	46,336,307	1,762,194	-	48,098,501
217,320	5,200,062	130,806	-	5,330,868
145,232	1,177,120	24,625	-	1,201,745
3,692	1,284,368	457,470	-	1,741,838
7,500	1,376,276	24,490	-	1,400,766
11,947	1,326,501	510,916	-	1,837,417
1,021,424	35,093,596	5,836,537	-	40,930,133
980,879	980,879	-	-	980,879
12,000	1,472,000	11,000	-	1,483,000
2,875,690	16,104,942	105,617	11,056	16,221,615
118,122	15,847,843	909,800	-	16,757,643
7,068,084	126,199,894	9,773,455	11,056	135,984,405
16,500	3,395,092	-	-	3,395,092
-	-	-	-	-
16,500	3,395,092	-	-	3,395,092
7,084,584	129,594,986	9,773,455	11,056	139,379,497
8,583,116	116,018,247	5,920,631	71,589	122,010,467
-	-	-	-	-
-	-	-	-	-
(2,802,178) *	(22,341,822) *	382,782	(10,287)	(21,969,327) *
5,780,938	93,676,425	6,303,413	61,302	100,041,140
(344,390)	(19,126,726)	-	(37,671)	(19,164,397)
5,436,548	74,549,699	6,303,413	23,631	80,876,743

2024 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

<u>Function</u>	<u>Personal Services</u>	<u>Materials & Supplies</u>	<u>Dues, Travel & Training</u>	<u>Utilities*</u>	<u>Vehicle Expense</u>
General Government Operations	\$ 9,630,603	\$ 722,829	\$ 402,774	\$ 97,455	\$ 17,735
Public Safety & Judicial - Courts	3,001,166	214,757	120,745	121,458	4,650
Public Safety & Judicial - Sheriff/Corrections	13,963,577	433,805	155,334	376,207	349,731
Public Safety & Judicial - Prosecuting Attorney	3,724,338	67,764	53,670	12,389	7,620
Public Safety & Judicial - 911 & Emergency	7,772,441	814,421	328,273	527,357	35,371
Public Safety & Judicial - Other	661,606	5,520	4,002	1,875	-
Environment, Protective Inspection & Infrastructure	6,887,277	2,929,520	82,621	141,432	959,669
Community Health & Public Services	695,299	11,446	29,701	6,195	1,500
Other	-	-	-	-	-
<u>Total</u>	<u>\$ 46,336,307</u>	<u>\$ 5,200,062</u>	<u>\$ 1,177,120</u>	<u>\$ 1,284,368</u>	<u>\$ 1,376,276</u>

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

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

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

Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 375,290	\$ 3,810,264	\$ -	\$ 3,907,590	\$ 2,107,700	\$ 21,072,240	\$ 2,500,000	\$ 23,572,240
40,640	825,088	-	1,007,095	431,242	5,766,841	-	5,766,841
131,283	1,124,154	-	1,966,114	1,125,943	19,626,148	7,530	19,633,678
4,688	7,921	-	343,733	6,733	4,228,856	16,500	4,245,356
638,935	2,850,187	-	3,278,316	10,549,410	26,794,711	871,062	27,665,773
960	414,673	-	238,651	-	1,327,287	-	1,327,287
133,068	11,796,812	-	2,321,673	1,599,464	26,851,536	-	26,851,536
1,637	14,264,497	-	4,447,520	27,351	19,485,146	-	19,485,146
-	-	980,879	66,250	-	1,047,129	-	1,047,129
\$ 1,326,501	\$ 35,093,596	\$ 980,879	\$ 17,576,942	\$ 15,847,843	\$ 126,199,894	\$ 3,395,092	\$ 129,594,986

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

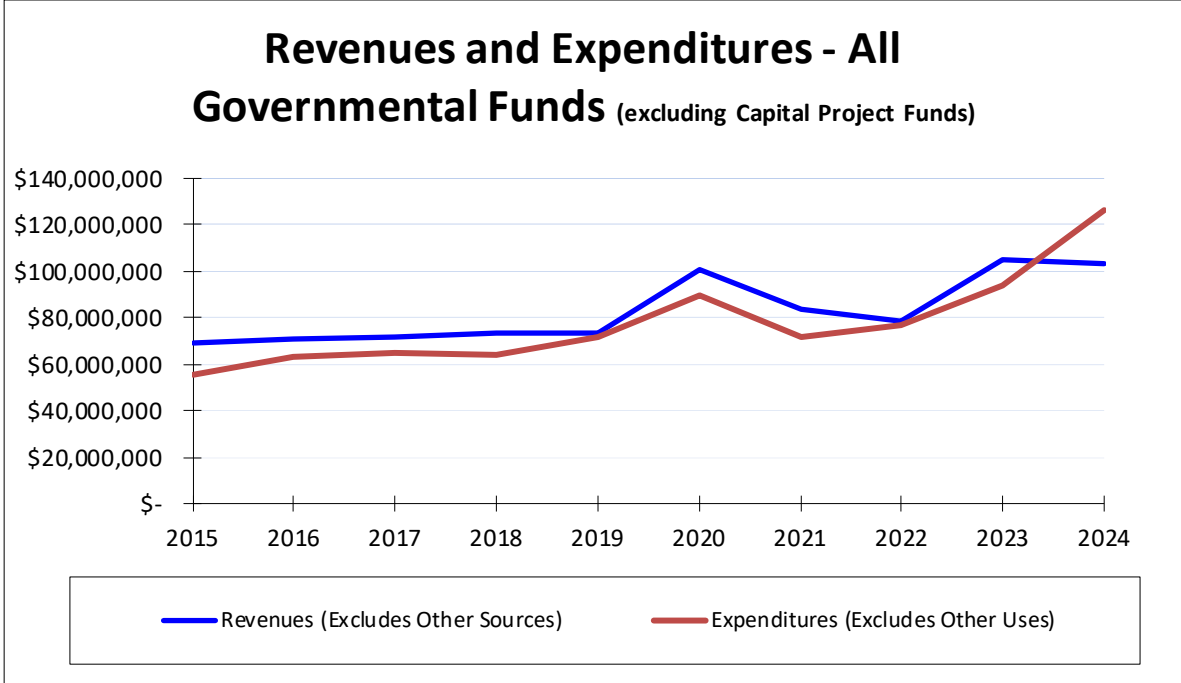
2024 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

Functional Area		Major Funds								
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non-Major Funds	Total Governmental Funds	
General Government Operations										
1110	Auditor	\$ 865,968	-	-	-	-	-	-	865,968	
1115	Human Resources & Risk Mgmt	584,546	-	-	-	-	-	-	584,546	
1118	Purchasing	466,475	-	-	-	-	-	-	466,475	
1121	County Commission	802,698	-	-	-	-	-	-	802,698	
1122	County Association Dues	51,868	-	-	-	-	-	-	51,868	
1123	GF Emergency & Contingency	1,188,704	-	-	-	-	-	-	1,188,704	
1125	Centralia Office	9,645	-	-	-	-	-	-	9,645	
1126	County Counselor	599,013	-	-	-	-	-	-	599,013	
1131	GF County Clerk Operations	375,053	-	-	-	-	-	-	375,053	
1132	GF Elections and VR Operations	835,646	-	-	-	-	-	-	-	
2300	Election Services Fund Operations	-	-	-	-	-	-	116,525	952,171	
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	-	-	-	
1133	GF Election Activities	910,900	-	-	-	-	-	-	910,900	
1140	Treasurer	437,809	-	-	-	-	-	-	437,809	
1150	GF Collector	836,394	-	-	-	-	-	-	-	
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	-	322,271	1,158,665	
1160	GF Recorder	703,901	-	-	-	-	-	-	-	
2800	Record Preservation Fund Activity	-	-	-	-	-	-	327,085	1,030,986	
1170	GF IT Administration	763,813	-	-	-	-	-	-	763,813	
1171	GF IT Facilities Security	169,452	-	-	-	-	-	-	169,452	
1172	GF IT Hardware & Software	3,082,609	-	-	-	-	-	-	3,082,609	
1173	GF IT Software Development	801,289	-	-	-	-	-	-	801,289	
1174	GF IT Technical Support	944,128	-	-	-	-	-	-	944,128	
1176	GF IT GIS	406,819	-	-	-	-	-	-	406,819	
1190	GF Non-Departmental	1,476,402	-	-	-	-	-	-	1,476,402	
1191	Safety & Risk Management	13,465	-	-	-	-	-	-	13,465	
1192	Recruitment & Retention	203,945	-	-	-	-	-	-	203,945	
1194	GF IT Mail Services	469,445	-	-	-	-	-	-	469,445	
1195	GF Insurance Activity	975,614	-	-	-	-	-	-	975,614	
1196	GF Records Management Services	18,926	-	-	-	-	-	-	18,926	
2010	Assessment	-	-	-	-	-	-	2,182,677	2,182,677	
2011	Assessment Insurance Activity	-	-	-	-	-	-	10,497	10,497	
2012	ARS IT Hardware & Software	-	-	-	-	-	-	118,658	118,658	
2983	American Rescue Plan Act	-	-	-	-	-	-	-	-	
	Sub-Total	17,994,527	-	-	-	-	-	3,077,713	21,072,240	
Public Safety & Judicial - Courts										
1210	GF Court Operations	2,567,066	-	-	-	-	-	-	2,567,066	
1221	GF Circuit Clerk	654,890	-	-	-	-	-	-	654,890	
1230	GF Jury Costs	102,300	-	-	-	-	-	-	102,300	
1241	GF Juvenile Office	628,756	-	-	-	-	-	-	628,756	
1242	GF Juvenile Detention	708,229	-	-	-	-	-	-	708,229	
1243	GF Juvenile Grants	57,791	-	-	-	-	-	-	57,791	
1244	GF Court Ops Grants	-	-	-	-	-	-	-	-	
1245	GF Treatment Court Grants	-	-	-	-	-	-	-	-	
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	-	16,850	16,850	
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	-	23,000	23,000	
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	-	208,725	208,725	
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	-	25,071	25,071	
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	-	47,560	47,560	
2860	GARNISHMENT FEE FD Circuit Clerk Garnish	-	-	-	-	-	-	17,000	17,000	
2870	JJ Preservation Juvenile Office	-	-	-	-	-	-	90,662	90,662	
2871	JJ Preservation Juvenile Detention	-	-	-	-	-	-	59,773	59,773	
2904	LEST Alt Sentencing Programs	-	-	329,386	-	-	-	-	329,386	
2908	LEST Court Ops/Alt Sent Prog	-	-	229,782	-	-	-	-	229,782	
	Sub-Total	4,719,032	-	559,168	-	-	-	488,641	5,766,841	
Public Safety & Judicial - Sheriff & Corrections										
1228	GF Sheriff/Detention Administration	3,804,419	-	-	-	-	-	-	3,804,419	
1251	GF Sheriff Operations	5,093,324	-	-	-	-	-	-	5,093,324	
1253	GF Sheriff Grants	445,084	-	-	-	-	-	-	445,084	
1255	GF Detention Operations	5,803,846	-	-	-	-	-	-	5,803,846	
2510	SH Training Fund Activity	-	-	-	-	-	-	16,400	16,400	
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	-	7,800	7,800	
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	-	430	430	
2531	Justice Assistance Grant FYX1	-	-	-	-	-	-	36,950	36,950	
2532	Justice Assistance Grant FYX2	-	-	-	-	-	-	36,295	36,295	
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	-	3,500	3,500	
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	36,880	36,880	
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	-	36,400	36,400	
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	-	25,095	25,095	
2901	LEST Sheriff Operations	-	-	2,853,885	-	-	-	-	2,853,885	
2902	LEST Detention Operations	-	-	1,076,236	-	-	-	-	1,076,236	
2906	LEST Contract Inmate Housing	-	-	180,000	-	-	-	-	180,000	
2909	LEST Sheriff/Detention Administration	-	-	125,794	-	-	-	-	125,794	
	Sub-Total	\$ 15,146,673	-	4,235,915	-	-	-	243,560	19,626,148	

Functional Area		Major Funds							Total
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non-Major Funds	Governmental Funds
Public Safety & Judicial - Prosecuting Attorney									
1261	GF Prosecuting Attorney	\$ 3,042,156	-	-	-	-	-	-	3,042,156
1262	GF Pros Atmry Victim Witness	410,747	-	-	-	-	-	-	410,747
1263	Pros Atmry Child Support Enforcement	262,965	-	-	-	-	-	-	262,965
2600	Pros Atmry Training Fund Activity	-	-	-	-	-	-	5,622	5,622
2610	Pros Atmry Tax Collection	-	-	-	-	-	-	24,074	24,074
2620	Pros Atmry Contingency	-	-	-	-	-	-	20,000	20,000
2640	Pros Atmry Forfeiture	-	-	-	-	-	-	1,000	1,000
2650	Pros Atmry Admin Handling Cost	-	-	-	-	-	-	955	955
2651	Pros Atmry Bad Check	-	-	-	-	-	-	155	155
2903	LEST Prosecuting Attorney	-	-	461,182	-	-	-	-	461,182
	Sub-Total	3,715,868	-	461,182	-	-	-	51,806	4,228,856
Public Safety & Judicial - 911 & Emergency Management									
2101	LEPC-CEPF Grant	-	-	-	-	-	-	3,950	3,950
2700	911/EM Non-Departmental	-	-	-	-	1,916,387	-	-	1,916,387
2701	BOCO Joint Comm 911 Operations	-	-	-	-	5,646,202	-	-	5,646,202
2702	Emergency Management Operations	-	-	-	-	2,330,453	-	-	2,330,453
2703	911/EM IT Administration	-	-	-	-	3,100	-	-	3,100
2704	BOCO Joint Comm Radio Operations	-	-	-	-	2,525,624	-	-	2,525,624
2705	911/EM FM Building Maintenance	-	-	-	-	480,504	-	-	480,504
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	7,897,079	-	-	7,897,079
2707	Disaster Relief Activities	-	-	-	-	500,000	-	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	3,317,329	-	-	3,317,329
2709	911/EM IT Technical Support	-	-	-	-	684,760	-	-	684,760
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	-	60,000	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	1,330,073	-	-	1,330,073
2712	911/EM Insurance Activity	-	-	-	-	99,250	-	-	99,250
	Sub-Total	-	-	-	-	26,730,761	-	63,950	26,794,711
Public Safety & Judicial - Other									
1200	Public Administrator	735,130	-	-	-	-	-	-	735,130
1280	Medical Examiner	411,573	-	-	-	-	-	-	411,573
1285	GF District Defender	47,984	-	-	-	-	-	-	47,984
2900	LEST Non-Departmental	-	-	132,600	-	-	-	-	132,600
	Sub-Total	1,194,687	-	132,600	-	-	-	-	1,327,287
Environment, Protective Inspection & Infrastructure									
1360	GF RM Solid Waste	172,356	-	-	-	-	-	-	172,356
1710	GF RM Land Use Planning	565,765	-	-	-	-	-	-	565,765
1711	GF RM Administration	593,303	-	-	-	-	-	-	593,303
1720	GF RM Building Inspection	698,300	-	-	-	-	-	-	698,300
1725	GF RM Stormwater Planning	357,557	-	-	-	-	-	-	357,557
2040	R&B Road Maintenance	-	8,443,349	-	-	-	-	-	8,443,349
2041	RM Road Infrastructure Rehab Preservation	-	5,252,000	-	-	-	-	-	5,252,000
2042	R&B Fleet Mntc Operations	-	1,782,080	-	-	-	-	-	1,782,080
2043	R&B Traffic/Sign	-	179,956	-	-	-	-	-	179,956
2044	R&B Administration	-	382,359	-	-	-	-	-	382,359
2045	RM Road Inspection	-	342,296	-	-	-	-	-	342,296
2046	RM Stormwater Planning	-	355,775	-	-	-	-	-	355,775
2047	R&B Facilities Mntc/Custodial	-	1,006,427	-	-	-	-	-	1,006,427
2048	R&B Insurance Activity	-	247,500	-	-	-	-	-	247,500
2049	R&B Non-Departmental	-	5,154,557	-	-	-	-	-	5,154,557
2081	RM Administration R&B Fund	-	568,859	-	-	-	-	-	568,859
2082	RM Engineering R&B Fund	-	605,100	-	-	-	-	-	605,100
2083	R&B IT Hardware & Software	-	138,747	-	-	-	-	-	138,747
	Sub-Total	2,392,531	24,459,005	-	-	-	-	-	26,851,536
Community Health & Public Services									
1410	Public Health Services	1,627,310	-	-	-	-	-	-	1,627,310
1420	GF Community Services Administration	56,573	-	-	-	-	-	-	56,573
1430	Civic Services	129,000	-	-	-	-	-	-	129,000
1730	Animal Control	290,832	-	-	-	-	-	-	290,832
2030	Domestic Violence Fund Activity	-	-	-	-	-	-	23,818	23,818
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	-	1,870,579	1,870,579
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	-	108,888	108,888
2160	CSF Community Services Administration	-	-	-	1,073,146	-	-	-	1,073,146
2161	CSF Strategic Opportunities	-	-	-	650,000	-	-	-	650,000
2162	CSF Program Funding	-	-	-	13,500,000	-	-	-	13,500,000
	Sub-Total	2,103,715	-	-	15,223,146	-	-	2,158,285	19,485,146
Other									
1510	Economic Support	63,000	-	-	-	-	-	-	63,000
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	-	871,063	871,063
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	-	67,712	67,712
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	-	14,125	14,125
3890	2010A Series GO Bond -Swr NID DNR	-	-	-	-	-	-	10,685	10,685
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	-	5,850	5,850
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	-	14,694	14,694
	Sub-Total	\$ 63,000	-	-	-	-	-	984,129	1,047,129
	Total Expenditures	47,330,033	24,459,005	5,388,865	15,223,146	26,730,761	-	7,068,084	126,199,894
	Other Financing Uses	7,530	-	-	-	871,062	2,500,000	16,500	3,395,092
	Grand Total	\$ 47,337,563	24,459,005	5,388,865	15,223,146	27,601,823	2,500,000	7,084,584	129,594,986

Revenue and Expenditure Trends

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



- **Revenue trend**

- **New voter-approved revenue:** Voters approved two new dedicated sales tax levies in 2012, Children’s Services and 911/Emergency Management, and both became effective in 2013. However, operational planning and 911 facility construction delayed the County’s spending plan which resulted in revenues exceeding expenditures for several years.
- **Unexpected revenue increases in fiscal years 2020-2022:** The County’s fiscal year 2021 and 2022 sales tax revenues far exceeded budget projections due to unprecedented inflation and vehicle sales. In addition, unexpected state “catch-up” reimbursements for prisoner board costs also exceeded budgetary projections in fiscal years 2020 and 2021.

- **Expenditure trend**

- **High staff turnover and extended vacancies within County offices:** Extended vacancies have occurred within Sheriff and Corrections operations (General Fund), Information Technology (General Fund); Building Inspection (General Fund), and Boone County Joint Communications (911/Emergency Management Sales Tax Fund). This results in actual spending falling below budget and contributes significantly to the widening gap between revenues and expenditures.
- **Reduced availability of fixed assets:** Supply chain disruption in recent years has significantly delayed and prevented the acquisition of planned assets, also contributing to reduced spending.

- **Fiscal Year 2024 increased spending:** the expenditure trend line above reflects the planned use of fund balance explained in the earlier section regarding budget priorities.

Revenue Assumptions and Projections

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

The fiscal year 2024 revenue projection for all governmental funds combined (excluding capital project funds) reflects total revenue of \$103.6 million, which represents a 10% increase over the prior year’s revenue budget (as amended) of \$94.5 million, or a \$9.1 million increase. The increase is largely attributable to the unexpected and significant growth in sales tax revenues combined with the additional revenue from extending sales taxes to remote retail sales (use tax), effective January 1, 2023. Additionally, the budget includes \$2.5 million in ARPA replacement revenue.

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

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

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2022 (Actual)	2023 (Budget)	2023 (Estimated)	2024 (Budget)	% Change 24 Budget over 23 Budget	% of Total Budget
Property Taxes	\$ 6,416,525	6,510,975	6,738,500	6,970,022	7%	7%
Assessments	98,913	71,012	72,006	70,178	-1%	0.0%
Sales Taxes	62,235,930	68,080,000	71,983,979	73,509,068	8%	70.9%
Franchise Taxes	159,330	163,000	145,460	163,000	0%	0.2%
Licenses and Permits	754,589	683,785	800,427	741,715	8%	0.7%
Intergovernmental	6,196,496	8,813,593	13,482,084	9,039,735	3%	8.7%
Charges for Services & Interfund Services Pro	7,353,341	6,722,324	6,598,945	7,110,890	6%	6.9%
Fines and Forfeitures	10,092	16,000	16,000	16,000	0%	0.0%
Interest	(7,385,825)	925,067	2,145,812	1,632,364	76%	1.6%
Hospital Lease	0	0	0	0		0.0%
Other*	2,887,188	2,580,317	2,743,886	4,425,985	72%	4.3%
Total Revenues	\$ 78,726,579	94,566,073	104,727,099	103,678,957	10%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7% of total revenue)

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

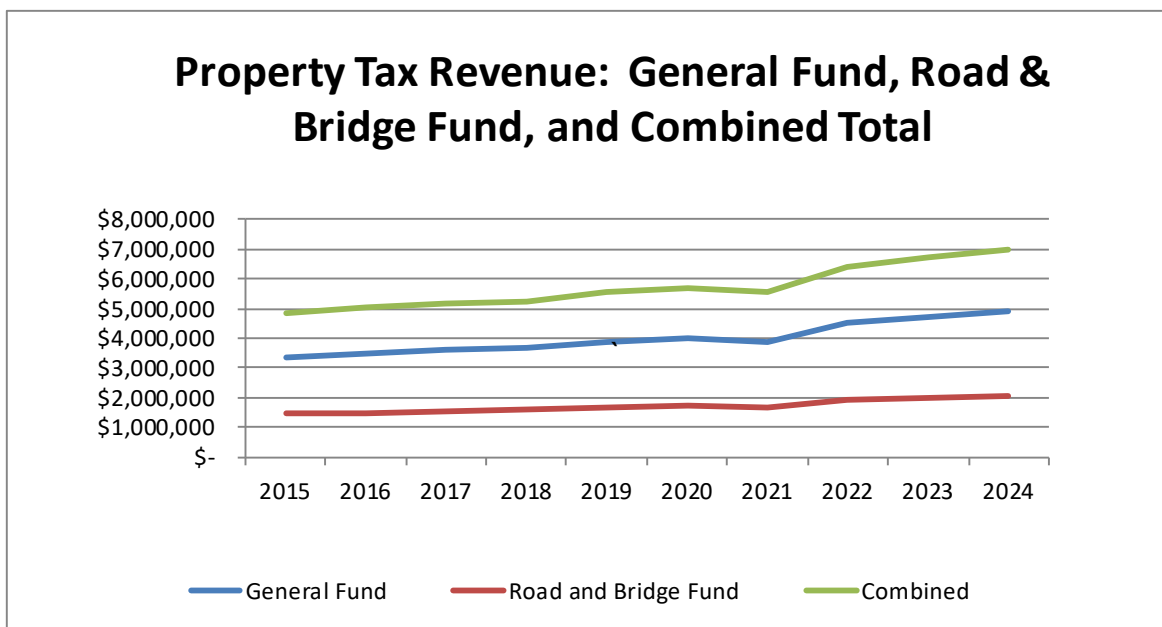
Assessed valuation generally grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County exceeds \$3.5 billion. The fiscal year 2024 Budget assumes 3.5% growth in assessed valuation for real estate property and personal property.

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

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

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

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



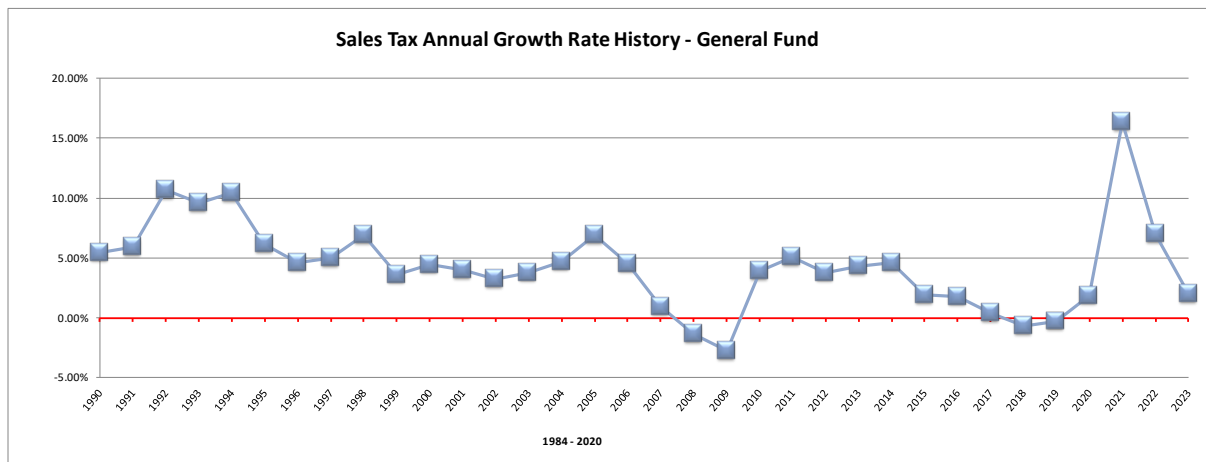
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General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

Assessments (<0.1% of total revenue)

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

Sales Tax and Use Tax (70.9% of total revenue)

The County is highly dependent on sales tax revenue to finance most county operations and services. It is the single largest source of revenue for the County and accounts for more than 70.9% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to pay for on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth.



In April 2022, Boone County voters approved to apply the combined local sales tax rate to remote sales is a voter-approved Use Tax. Retail transactions are subject to either sales tax or use tax, but never both. The fiscal year 2024 budget includes \$9.21 million in anticipated revenue associated with use tax collected on remote retail sales.

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

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

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

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

One-quarter cent permanent sales tax for the Community Children’s Services

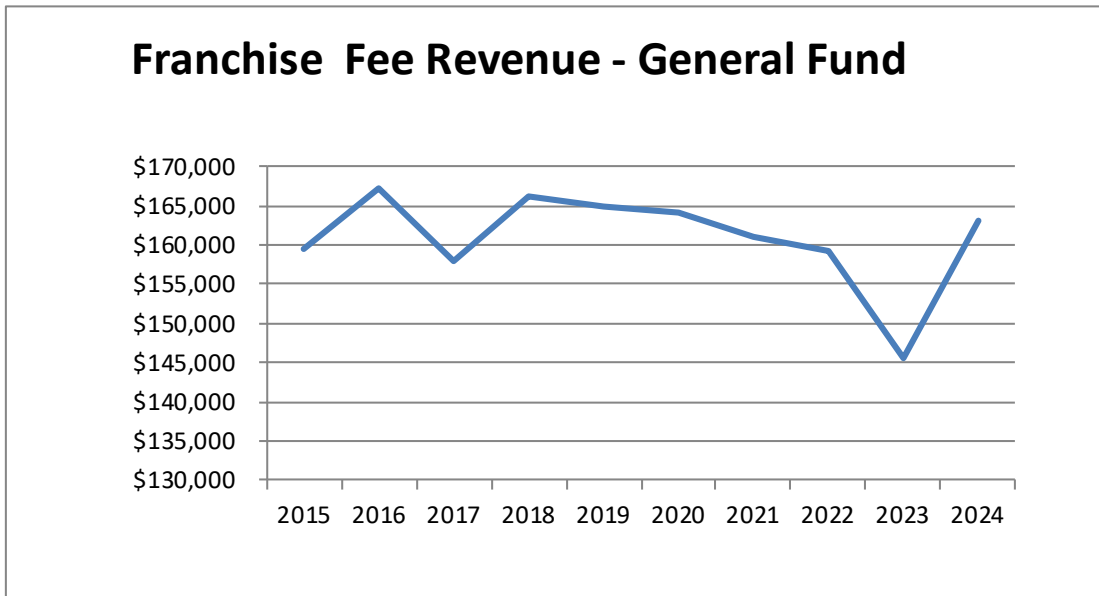
Fund. This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. is the sole source of revenue for the Community Children’s Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic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

Three-eighths cent permanent sales tax for the 911/Emergency Management

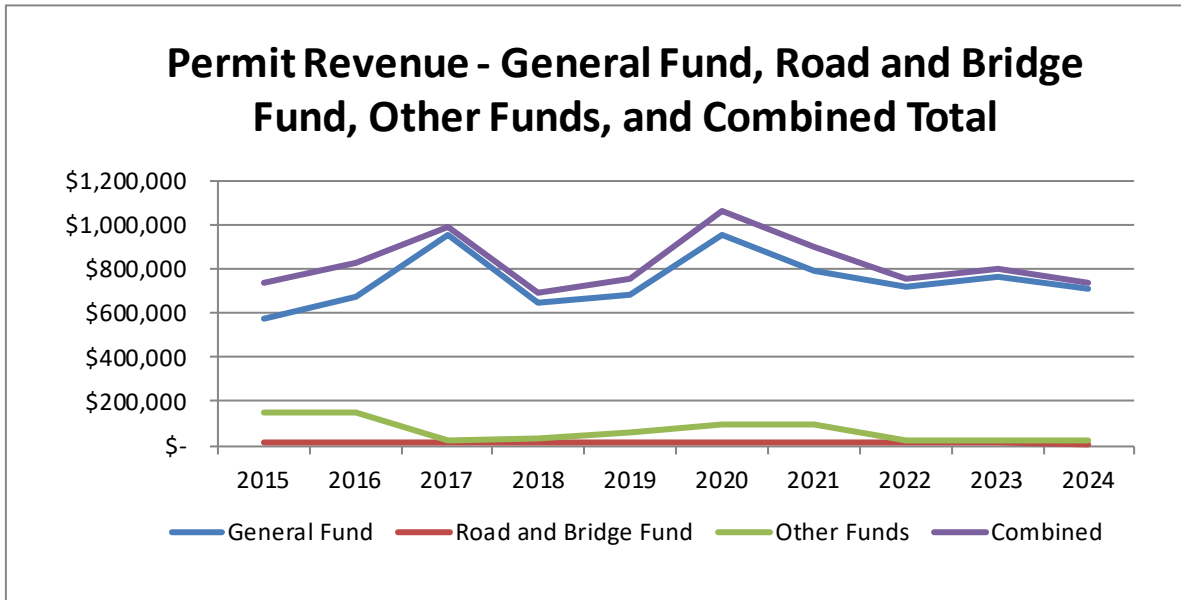
Fund. This sales tax was approved by voters in April 2013 and became effective October 1, 2013.

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

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



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



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

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

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

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

Revenue generated from building permits is expected to decline modestly in fiscal year 2024 compared to the current year.

Intergovernmental Revenues (8.7% of total revenue)

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

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

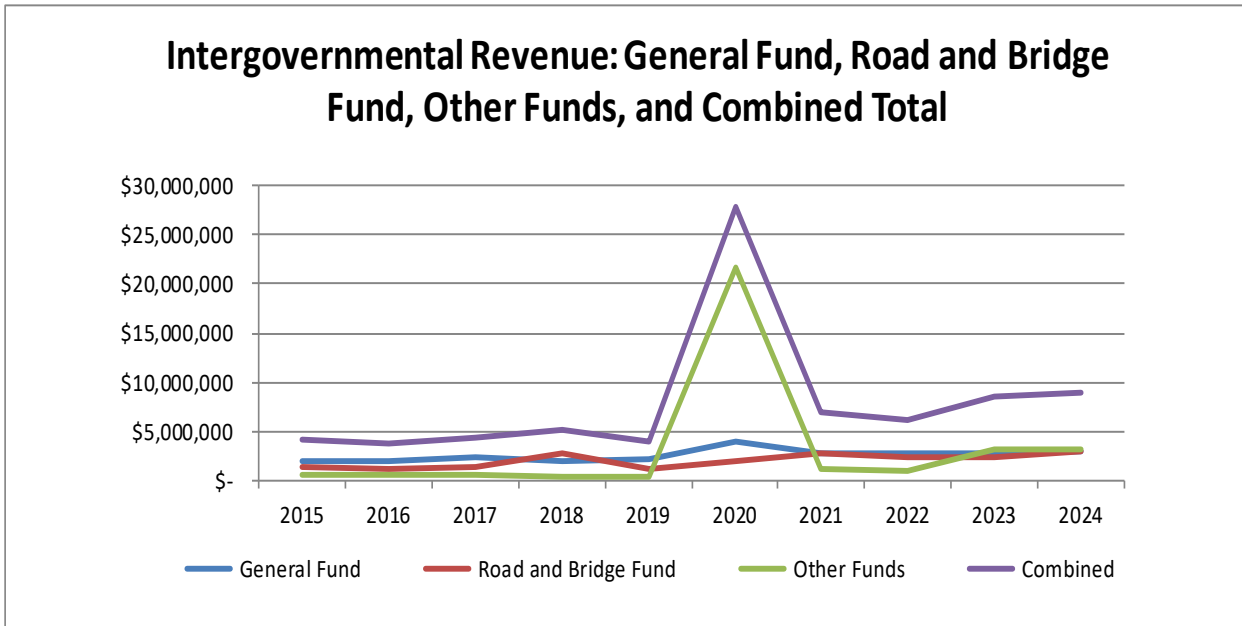
Overall, this revenue category reflects an 3% increase, and is primarily attributable to a \$200,000 increase from state prisoner reimbursement and a \$44,000 increase in the JAG grant revenue out of the Law Enforcement Department of Justice Grant fund.

The County's primary intergovernmental revenue sources in fiscal year 2024 include the following:

- Within the General Fund:
 - \$1,400,000 state prisoner per diem reimbursement and \$80,000 state juvenile detention reimbursement.
 - \$1,463,000 various federal and state law enforcement and judicial grants and other circuit court reimbursements.
- Within the Road and Bridge Fund:
 - \$1.6 million Boone County's distribution from the state's County Aid Road Trust (CART) fund (proportionate share of the statewide gasoline tax)
 - \$677,000 Federal grant award for bridge improvements (Ben Williams bridge).
 - \$400,000 Boone County's distribution from the state's motor vehicle sales taxes.
 - \$175,000 Boone County's distribution from the state's motor vehicle licensing fee revenue.
- Within the Assessment Fund:
 - \$243,926 state reimbursement for property tax assessment.
- Within the Recovery Act Stimulus Fund:
 - \$2.5 million standard allowance for lost revenue. (The revenue is recorded in the Recovery Act Stimulus Fund and is accompanied by an operating transfer from that fund to the General Fund).

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

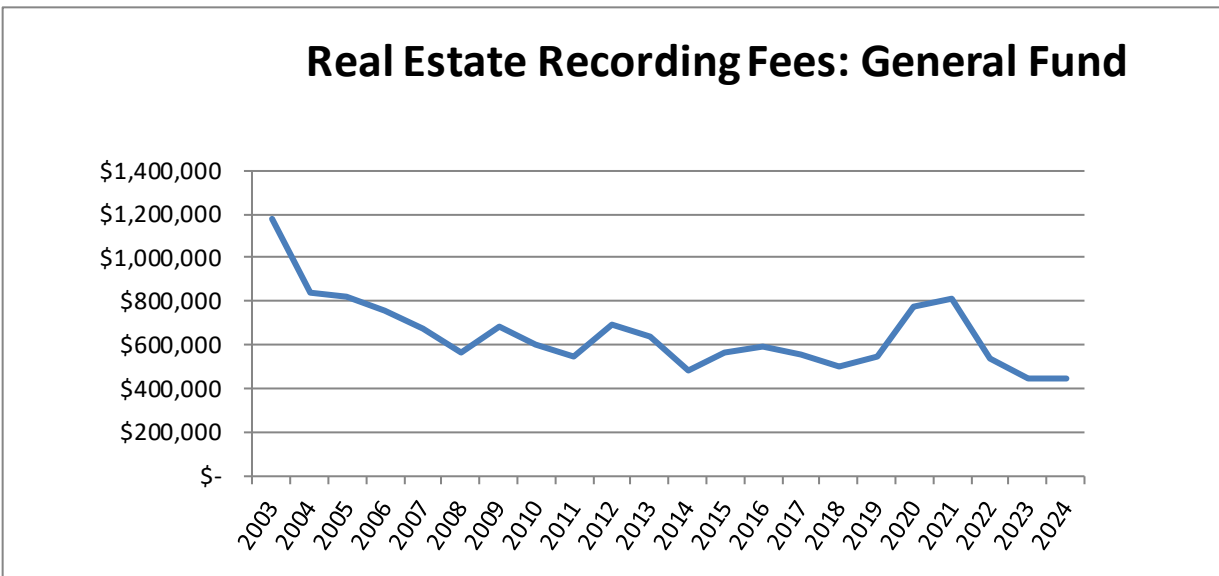
- 2018 - federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project
- 2020 - more than \$21.0 million CARES Act monies distributed to the County from the State of Missouri to be used in response to the COVID-19 pandemic, pursuant to federal guidelines. All the monies were expended in fiscal year 2020; accordingly, the revenues were deemed earned in the same period.
- 2023 - \$2.5 million ARPA revenue; under the US Treasury Final Rule, the County may use up to \$10.0 million of ARPA monies for revenue replacement. The County intends to use \$2.5 million in each of the four-year periods (2023 ,2024, 2025, and 2026).



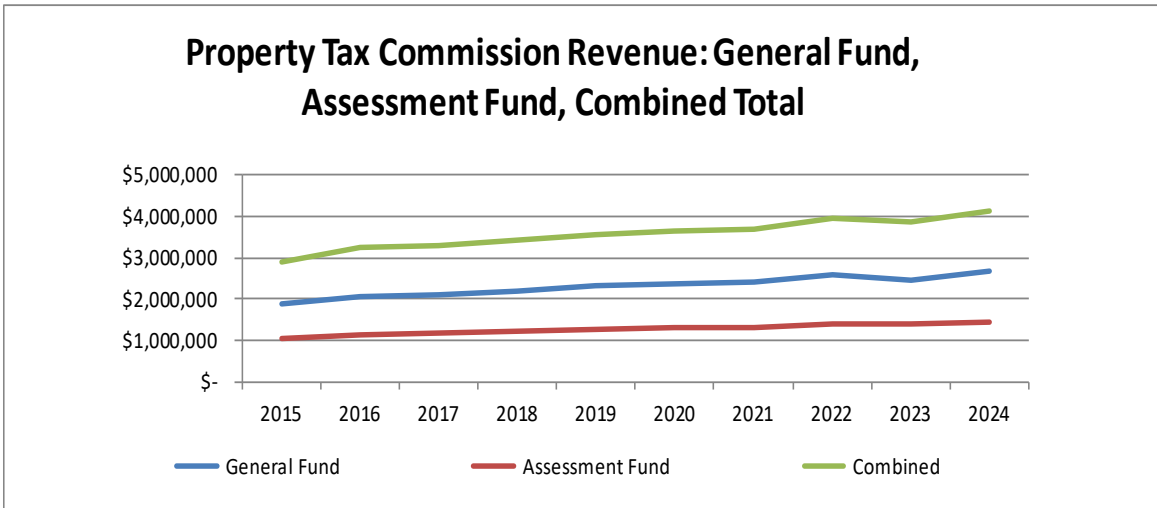
Charges for Services (6.9% of total revenue)

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

As illustrated in the chart on the following page, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year. Revenues in 2020 and 2021 exceeded budget by approximately \$200,000; however, the County expects the annual revenue to decline in fiscal year 2024 and beyond in light of recent interest rate hikes.



A statutory commission fee is collected on property tax bills that are billed, collected, and distributed by the Collector of Revenue. It provides revenue for the Assessment Fund and the General Fund. This revenue provides a stable source of operating revenue, as shown in the chart below.



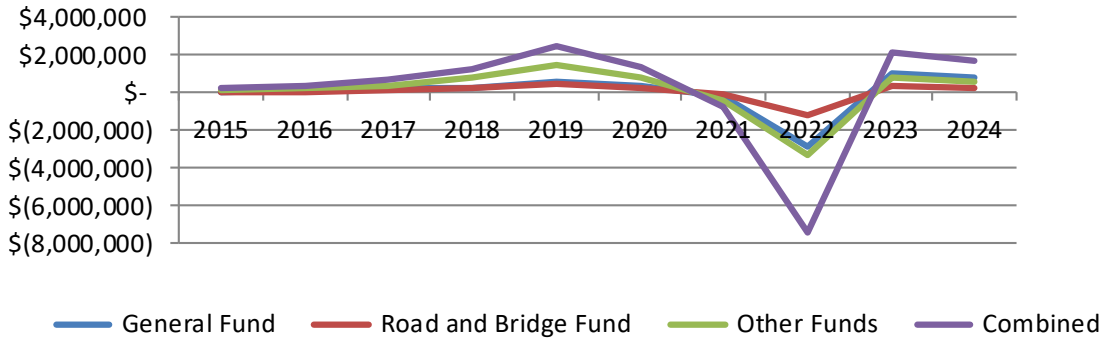
Fines and Forfeitures, Interest, and Other Revenues (5.9% of total revenue)

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

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

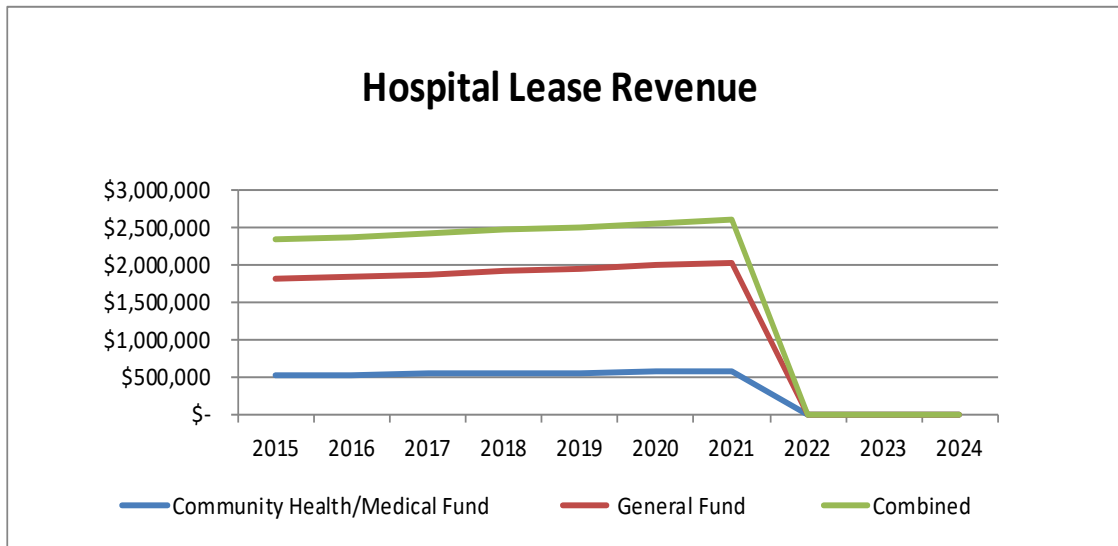
Interest revenue declined significantly after 2007 but increased during 2016 through 2020 as shown in the graph below. This was due to a combination of higher interest rates and higher invested cash balances. Actual investment income for fiscal years 2021 and 2022 were negative; this is primarily because Governmental accounting standards require the County to recognize *unrealized* gains and losses on investments. During 2022, significant *unrealized* losses were reported within the County’s financial statements as reflected in the chart below; however, the County does not expect to *realize* those losses going forward. Therefore, unrealized gains and losses are ignored for budgeting purposes. For fiscal year 2024, the County expects to earn approximately \$1.6 million interest income on all governmental funds combined.

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



Hospital Lease Revenue (0% of total revenue)

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



Expenditure Assumptions and Projections

The FY 2024 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$125.5 million, which represents a 8% decrease over the prior year’s budget (as amended) of \$137.1 million, or a \$11.6 million decrease. While the FY 2024 budget reflects a decrease from FY 2023, the FY 2024 budget is still an increase of \$31.8 million when compared to FY 2023 estimated expenditures of \$93.7M. The large variance in FY 2023 budget and estimated expenditures is mostly attributable to turnover, delayed projects and \$16.7 million in anticipated ARPA projects that were budgeted in FY 2023.

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

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

Includes General, Special Revenue, and Debt Service Funds

Expenditures by Function	2022 (Actual)	2023 (Budget)	2023 (Estimated)	2024 (Budget)	% Change 24 Budget over 23 Budget	% of Total Budget
General Government Operations*	\$ 12,448,699	34,013,522	17,650,947	18,964,540	-44%	15.0%
Public Safety & Judicial	28,384,849	44,628,055	31,821,030	45,630,515	2%	36.1%
Environment, Protective Inspection & Infrastructure	17,765,866	23,079,730	21,260,819	25,252,072	9%	20.0%
Community Health & Public Services	11,342,762	17,553,271	12,613,295	19,457,795	11%	15.4%
Fixed Assets (New and Replacement)	6,057,605	16,752,465	9,310,743	15,847,843	-5%	12.6%
Debt Service	976,563	978,009	978,010	980,879	0%	0.8%
Other	66,925	61,591	61,590	66,250	8%	0.1%
Total Expenditures	\$ 77,043,269	137,066,643	93,696,434	126,199,894	-8%	100.0%

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

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

Total fiscal year 2024 expenditures shown in the table above exceed total revenue shown in the table earlier. This occurs whenever revenue earned in one fiscal year accumulates within a given fund and is spent in a subsequent fiscal year, resulting in a *timing difference* between the receipt of revenue and the eventual expenditure of funds. For example, sales tax revenues received but not spent by the Community Children’s Services Fund or the 911/Emergency Management Sales Tax Fund in prior years are appropriated in fiscal year 2024; this results in total appropriations exceeding the expected revenues for the year. This represents a planned use of fund balance and is not a cause for concern.

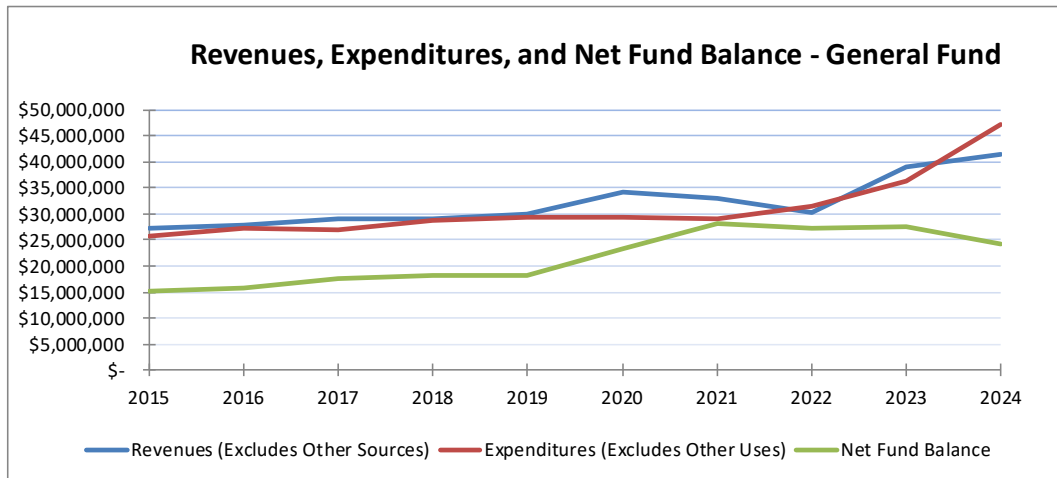
Historically, the County spends 92% to 97% of its total annual appropriations for all governmental funds combined. Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement practices, personnel vacancies and turnover, favorable weather conditions,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

Within the General Fund specifically, employee vacancies and turnover result in favorable budget variances. However, other factors contribute to favorable spending variances such as savings from jury costs, court costs and *guardian ad litem* fees. The County is legally responsible for these costs, but the amounts needed in any given year are difficult to predict and are largely uncontrollable by County officials. The County demonstrates its responsibility to fund these statutory duties by including reasonable amounts in the annual budget, even though the amounts are difficult to predict and may vary significantly from year to year. To the extent the appropriations are unused and lapse in any given

year, the resources remain in the fund and are not allocated toward other purposes except through the annual budget process.

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

The relationship of fund balance resources to annual revenues and expenditures in the General Fund, the County’s primary operating fund, is further illustrated in the chart on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years, resulting in an increase in net fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2024. In addition, the fund balances for the major funds are projected to exceed the minimum level established by County Commission policy. Please refer to the Fund Balance section of the Budget Message for further discussion.

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

Capital Improvement Projects

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

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

Fund Balances

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

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

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

The schedule below shows the projected net fund balance amounts at the end of fiscal year 2024 for the County’s major funds, nonmajor funds, and all governmental funds combined (excluding capital project funds). The County Commission has established a minimum fund balance of two-month’s expenditures (or 17%) for the major funds to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to exceed the minimum fund balance requirement.

Projected Net Fund Balances on December 31, 2024

	-----Major Funds-----					
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds
Projected Fund Balance 12/31	\$ 29,474,143	26,840,266	6,060,121	5,121,665	20,399,292	5,780,938
Less: Fund Balance Unavailable for Appropriation	(5,343,650)	(6,200,000)	(1,238,686)	-	(6,000,000)	(344,390)
Projected Net Fund Balance	\$ 24,130,493	\$ 20,640,266	\$ 4,821,435	\$ 5,121,665	\$ 14,399,292	\$ 5,436,548
As a percent of expenditures	51%	84%	89%	34%	54%	77%
# of months expenditures	6.1	10.1	10.7	4.0	6.5	9.2
Expenditures	\$ 47,330,033	\$ 24,459,005	\$ 5,388,865	\$ 15,223,146	\$ 26,730,761	\$ 7,068,084

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

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

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

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

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

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

Projected Changes in Fund Balances on December 31, 2024

	-----Major Funds-----					
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds
Projected Fund Balance 12/31	29,474,143	26,840,266	6,060,121	5,121,665	20,399,292	5,780,938
Projected Fund Balance 1/1	\$ 32,866,479	24,611,284	6,095,195	10,191,790	33,670,383	8,583,116
Projected Change in Fund Balance	\$ (3,392,336)	2,228,982	(35,074)	(5,070,125)	(13,271,091)	(2,802,178)
Percentage Change	-10%	9%	-1%	-50%	-39%	-33%

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

The projected decrease in the Community Children’s Services Fund is due to the fiscal year 2024 budget allocations including amounts accumulated during prior fiscal years. This represents a *timing difference* between the fiscal year in which the revenues were received and the fiscal year in which they will be spent.

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

The decline in non-major governmental funds is primarily attributable to replacement equipment and computer technology. In addition, the projected decline reflects a budget practice used by appropriating authorities for several of the County’s special revenue funds whereby in each fiscal year, most of the available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the statutory

budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a “spend down” of fund balance, but it is unlikely to occur.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2024, is presented in the *General Information* tab section of this document. Debt service appropriations included in the fiscal year 2024 Budget amount to approximately \$981,000 or less than 1.0% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

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

The County’s legal debt limit is equal to ten percent (10%) of assessed value. Total assessed valuation on January 1, 2024, is expected to exceed \$3.75 billion which results in a legal debt limit of approximately \$375,000,000. Outstanding debt applicable to this constitutional debt limit totals 0.2%, which is significantly below the 10% limit. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt in future years associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

The County’s Budget was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for fiscal years 1997 through 2020. In 2020, GFOA revised the budget award program, requiring an entity-wide strategic plan as a **mandatory** component for eligibility to receive the award. Boone County has not implemented an entity-wide strategic planning process and does not adopt a strategic plan; therefore, fiscal year 2020 was the last year for the County to earn this award until such time that a strategic plan is developed and adopted by the County.

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

Respectfully Submitted,

Kyle Rieman

Boone County Auditor
Budget Officer

Commission Directed Changes to the 2024 Proposed Operating Budget

General (Fund #100)	Expenditure	Dept.	Account	Revenue	Description
Other Changes:					
Replacement Office Equipment	9,000	1121	92000		Replacement Copier
Software Subscriptions	27	1171	70100		Cisco Duo - Multifactor Authenticator
Software Subscriptions	10,935	1172	70100		Cisco Duo - Multifactor Authenticator
Outsourced Services	18,071	1172	71100		Cisco Duo Implementation Services
Software Subscriptions	81	1176	70100		Cisco Duo - Multifactor Authenticator
Facilities Internal Service Charge	30,000	1190	83815		Family Health Center - Roof Top Unit Controllers
Equipment Installation Charges	40,000	1251	60250		Fixed Site LPR - Roll From FY23
Engineering Services	6,000	1251	71102		Fixed Site LPR
Machinery & Equipment	110,000	1251	91300		Fixed Site LPR - Roll From FY23
Software Subscriptions	81	1263	70100		Cisco Duo - Multifactor Authenticator
Computer Hardware <\$1000	(132)	1420	23820		Reallocating new FTE accessories to 2130
Untagged Equipment & Tools	(215)	1420	23850		Reallocating new FTE accessories to 2130
Registration	(9)	1420	37200		Reallocating new FTE accessories to 2130
Telephones	(24)	1420	48000		Reallocating new FTE accessories to 2130
Software Service Contract	(12)	1420	70050		Reallocating new FTE accessories to 2130
Software Subscriptions	(286)	1420	70100		Reallocating new FTE accessories to 2130
Software Subscriptions	71	1420	70100		Cisco Duo - Multifactor Authenticator
Computer Hardware	(528)	1420	91301		Reallocating new FTE accessories to 2130
Historical Society	5,000	1430	86689		Additional Funds
Economic Development - REDI	5,000	1510	86685		Additional Funds
Total Changes to General Fund	\$ 233,060			\$ -	

Assessment (Fund #201)

Software Subscriptions	486	2012	70100		Cisco Duo - Multifactor Authenticator
Total Changes to Assessment Fund	\$ 486			\$ -	

Road and Bridge (Fund #204)

Road & Bridge -Maintenance Operations

Srface Stabilization Mtrl	71,000	2040	26301		Additional magnesium chloride application
Machinery & Equipment	5,700	2040	91300		Electric hoists
Replement Mach & Equip	21,000	2040	92300		Saw blade for boom mowers
Subtotal	\$ 97,700			\$ -	

Road & Bridge -IT Hardware & Software

Software Subscriptions	675	2083	70100		Cisco Duo - Multifactor Authenticator
Subtotal	\$ 675			\$ -	

Total Changes to Road & Bridge Fund

Total Changes to Road & Bridge Fund	\$ 98,375			\$ -	
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Community Health/Medical-Hospital Lease (Fund #213)

Office Supplies	\$ 1,000	2130	23000	\$ -	New FTE program manager-new office setup
Printed Materials	500	2130	23001	-	New FTE program manager-printed materials
Computer Hardware <\$1K	400	2130	23820		New FTE program manager-monitors
Minor Equip & Tools <\$1000	800	2130	23850		New FTE program manager-phone,desktop,mitel
Registration	1,525	2130	37200		New FTE program manager-cyber security trai
Travel: Training Related	1,000	2130	37220		New FTE program manager-travel
Telephones	72	2130	48000		New FTE program manager-phone,desktop-servi
Cell Phone/Data-Employee Reimb	420	2130	48060		Cell phone reimbursement program manager

Commission Directed Changes to the 2024 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
Software Service Contract	36	2130	70050		New FTE program manager-symantec
Software Subscription Services	890	2130	70100		New FTE program manager-software
Reception/Meetings	500	2130	84010		New FTE program manager-receptions & meetin
Travel-Other	250	2130	85710		New FTE program manager-local milage
Furniture and Fixtures	9,000	2130	91100		Desk for new position (program manager)
Computer Hardware	1,600	2130	91301		New FTE program manager-pc workstation
Total Changes to Community Health/Medical-Hospital Lease Fund	\$ 17,993			\$ -	

Community Children's Services (Fund #216)

Computer Hardware <\$1K	(268)	2160	23820		Reallocating new FTE accessories to 2130
Registration	(17)	2160	37200		Reallocating new FTE accessories to 2130
Software Service Contract	(24)	2160	70050		Reallocating new FTE accessories to 2130
Software Subscription Services	144	2160	70100		Cisco Duo - Multifactor Authenticator
Software Subscription Services	(596)	2160	70100		Reallocating new FTE accessories to 2130
Computer Hardware	(1,072)	2160	91301		Reallocating new FTE accessories to 2130
Total Changes to Community Children's Services Fund	(1,833)			\$ -	

Commission Directed Changes to the 2024 Proposed Operating Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
911/Emergency Management Sales Tax (Fund #270)					
IT Hardware/Software-911/EM					
Software Subscriptions	2,025	2708	70100		Cisco Duo - Multifactor Authenticator
Outsourced Services	2,829	2708	71100		Cisco Duo Implementation Services
Subtotal	<u>\$ 4,854</u>			<u>\$ -</u>	
Total Changes to 911/Emergency Management Sales Tax Fund	<u><u>\$ 4,854</u></u>			<u><u>\$ -</u></u>	

Facilities & Grounds (Fund #610)

FM IT Hardware & Software

Software Subscriptions	432	6107	70100		Cisco Duo - Multifactor Authenticator
Software Subscriptions	23,100	6107	70100	-	Migrate Work Order Software to Cloud
Subtotal	<u>\$ 23,532</u>			<u>-</u>	

Total Changes to Facilities and Grounds Fund \$ 23,532 \$ -

Capital Repairs & Replacements - Family Health Center (Fund #622)

Equip Repairs/Maintenance	30,000	6220	60200		Roof Top Unit Controllers
Internal Service Charge		6220	3530	30,000	Transfer from GF to cover expenses

Total Changes to Capital Repairs & Replacements Fund 30,000 \$ 30,000

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

	<u>Expenditure</u>	<u>Revenue</u>
Governmental Funds (excluding Capital Project Funds):		
General (Fund #100)	\$ 233,060	\$ -
Assessment (201)	486	-
Road and Bridge (Fund #204)	98,375	-
Community Health/Medical-Hospital Lease (Fund #213)	17,993	-
Community Children's Services (Fund #216)	(1,833)	-
911/Emergency Management Sales Tax (Fund #270)	4,854	-
Internal Service Funds:		
Facilities & Grounds (Fund #610)	23,532	-
Capital Repairs & Replacements - Family Health Center (Fund #622)	30,000	30,000
Total	<u><u>\$ 406,467</u></u>	<u><u>\$ 30,000</u></u>

574 -2023

CERTIFIED COPY OF ORDER

STATE OF MISSOURI

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December Session of the October Adjourned

Term. 20 23

County of Boone

In the County Commission of said county, on the

14th

day of

December

20 23

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

Now on this day, the County Commission of Boone County does hereby approve and adopt the Boone County Operating Budget for fiscal year 2024. The adopted operating budget shall consist of all appropriations included in the Proposed Budget submitted to the County Commission by the County Auditor, subject to the adjustments shown in the attached schedule of Commission.

Directed Changes to the fiscal year 2024 Proposed Budget. Final wage and benefit appropriations for each office and department have been calculated using actual salaries in effect as of December 11, 2023, incorporating all approved range re-classifications having an effective date of January 1, 2024.

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

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

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's FY2024 Budget. The Proposed Budget submitted by the County Auditor, which is hereby incorporated into this appropriation order by reference, contains detailed documentation and descriptions for each line-item account within each category of expenditure. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included.

The County Commission approves all employee positions included in the Proposed Budget, adjusted for Commission-directed changes noted in the attached schedule, together with the specified budgeted hours, range, and benefit status for each position. Certain positions may be subject to additional Commission Order approval, per County Policy, before those positions can be advertised or filled.

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

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

The County Commission authorizes the County Auditor to re-appropriate unspent FY 2023 grant funds which may be carried forward into FY 2024 according to the terms of the grant award upon determination that a remaining balance of the grant award is available for re-budgeting. In addition, the County Commission authorizes the County Auditor to re-appropriate unencumbered

CERTIFIED COPY OF ORDER

STATE OF MISSOURI }
County of Boone } ca.

Term. 20

In the County Commission of said county, on the

day of

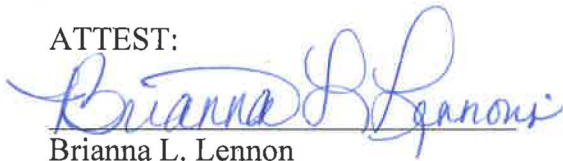
20

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

FY 2023 appropriations for projects approved in the FY 2023 budget, including Boone County's American Rescue Plan Act (ARPA) funds, which require extension into FY 2024 for completion.

Done this 14th day of December 2023.

ATTEST:



Brianna L. Lennon
Clerk of the County Commission


Kip Kendrick
Presiding Commissioner


Justin Aldred
District I Commissioner


Janet M. Thompson
District II Commissioner

Entity Structure and Organization

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

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

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

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

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

County Office Directory

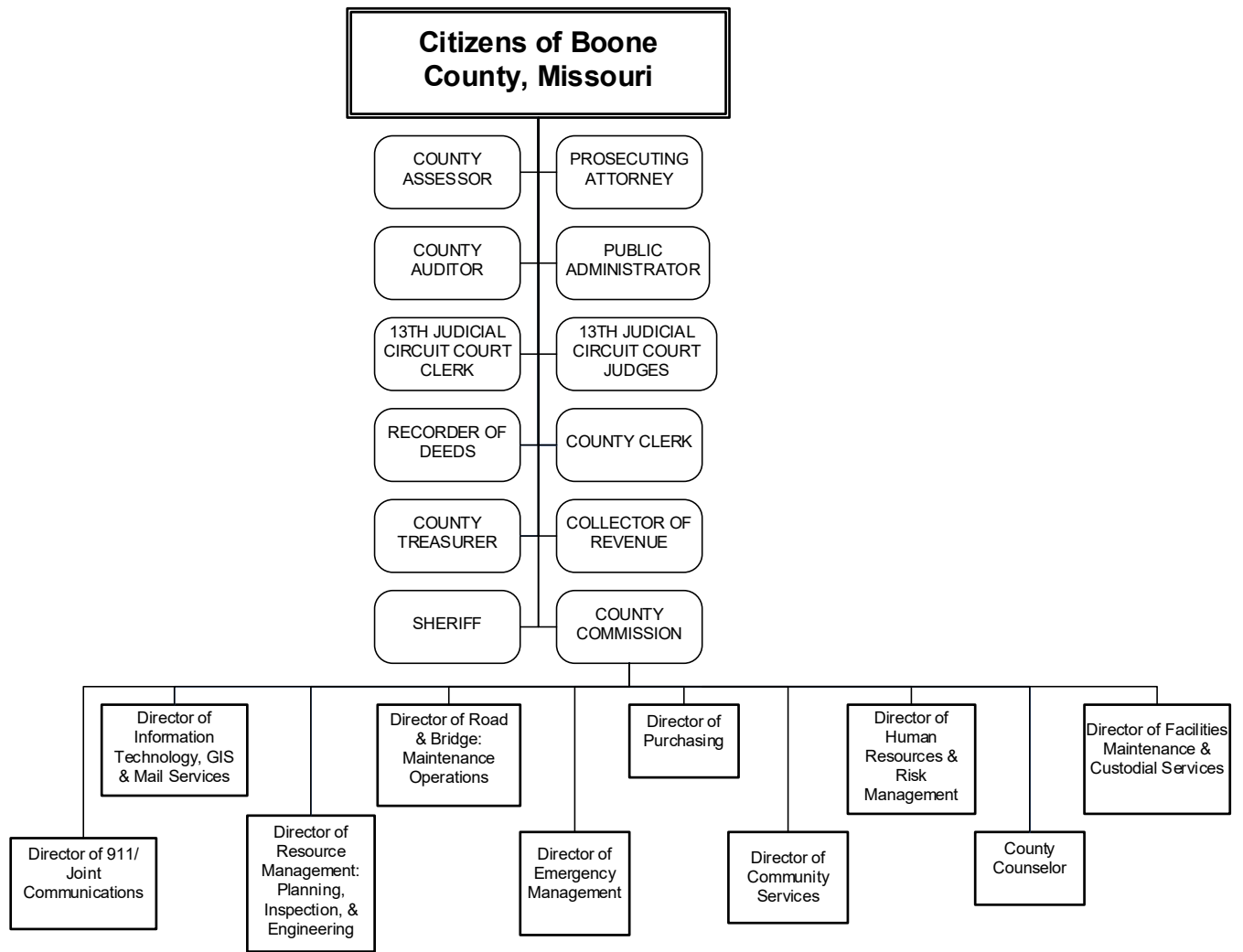
Assessor		
Kenneth Mohr.....	Roger B. Wilson Government Center, Room 143.....	573-886-4270
Auditor		
Kyle Rieman.....	Roger B. Wilson Government Center, Room 304.....	573-886-4275
Circuit Clerk		
Sherry Terrell.....	Boone County Courthouse.....	573-886-4000
Thirteenth Circuit Court Judges		
J. Hasbrouck Jacobs, 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
Joshua C. Devine, Div IV Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Kimberly Shaw, Div V Associate Circuit Judge..	Boone County Courthouse.....	573-886-4050
Chris Wilson, 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
Tracy Gonzalez, Div IX Associate Circuit Judge..	Boone County Courthouse.....	573-886-4050
Kayla Jackson-Williams, Div X Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Stephanie Morrell, Div XI Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Casey Clevenger, Div XII Drug Court Commissioner	Boone County Courthouse.....	573-886-4050
Clerk		
Brianna L. Lennon.....	Roger B. Wilson Government Center, Room 236....	573-886-4295
Collector		
Brian McCollum.....	Roger B. Wilson Government Center, Room 118.....	573-886-4285
Commissioners		
Kip Kendrick, Presiding Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4306
Justin S. Aldred, District I Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4308
Janet M. Thompson, District II Commissioner.....	Roger B. Wilson Government Center, Room 333.....	573-886-4309
Community Services		
Joanne Nelson, Director.....	605 East Walnut, Suite A.....	573-886-4298
County Counselor		
C.J. Dykhouse.....	Roger B. Wilson Government Center, Room 211.....	573-886-4414
Court Administration		
Cindy Garrett, Court Administrator.....	Boone County Courthouse.....	573-886-4060
Elections & Registration		
Main Line.....	Roger B. Wilson Government Center, Room 236....	573-886-4375
Emergency Management		
Christopher Kelley, Director.....	Emergency Communications Center	573-544-7900
Facilities Maintenance & Custodial Services		
Johnny Mays, Director.....	Boone County Annex.....	573-886-4400
Human Resources & Risk Management		
Angela Wehmeyer, Director.....	Boone County Annex.....	573-886-4395
Information Technology, GIS & Mail Services		
Julia Lutz, Director.....	Roger B. Wilson Government Center, Room 220.....	573-886-4315
Joint Communications (911)		
Vacant, Director.....	Emergency Communications Center.....	573-554-1000
Chief Medical Examiner		
Carl Stacy, MD.....	UMC School of Medicine/Pathology.....	573-474-2700
Resource Management: Planning, Inspection and Engineering		
William (Bill) Florea, Director.....	Roger B. Wilson Government Center, Room 315.....	573-886-4330
Prosecuting Attorney		
Roger Johnson.....	Boone County Courthouse.....	573-886-4100
Family Support Enforcement.....	605 East Walnut, Suite B.....	573-886-4127
Public Administrator		
Sonja Boone.....	Boone County Courthouse.....	573-886-4190
Public Defender		
Main Line.....	Johnson Building.....	573-443-0030
Purchasing		
Melinda Bobbitt, Director.....	Boone County Annex.....	573-886-4392
Recorder		
Bob Nolte.....	Roger B. Wilson Government Center, Room 132.....	573-886-4345
Road & Bridge Maintenance Operations		
Greg Edington, Director.....	Boone County Road & Bridge.....	573-449-8515
Sheriff's Department & Detention Facility		
Dwayne Carey, Sheriff.....	Boone County Sheriff Admin. & Detention Facility	573-875-1111
Treasurer		
Jenna Redel.....	Roger B. Wilson Government Center, Room 205.....	573-886-4365

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

Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Columbia/Boone County Public Health & Human Services	1005 West Worley St.
Emergency Communication Center	2145 East County Drive
Emergency Communication Center Support Services	2177 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
Road & Bridge - Hallsville Facility	780 East Highway 124
Road & Bridge - South Facility	5551 South Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Sheriff Administration & Corrections Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2111 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 typically begins in early June; however, it is common for budget planning to begin much earlier in the year for complex issues such as adjustments to the county-wide salary plan. Soon after, the Auditor develops preliminary revenue projections for the major funds and distributes budget instructions to all elected officials and department directors.

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

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

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

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

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

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

Budget Calendar and Process cont'd

- **November 15th through December 15th:** County Commission holds public hearings on the Proposed Budget
- **Mid-December:** target adoption of the budget
- **January 10th:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10th except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31st.)

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

The County adopts an annual budget for its calendar fiscal year in the manner set forth by Missouri statutes. As described below, county operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The County Commission is the appropriating authority for all 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 Annual Comprehensive Financial Report (ACFR) contains some funds in addition to those that are presented in this document. Specifically, the ACFR 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 ACFR includes various fiduciary funds which are not subject to appropriation and therefore are not included in this budgetary document.

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

Description of the Accounting and Budgeting System cont'd

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

Basis of Accounting and Budgeting

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

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

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

Basis of Accounting used for Financial Reporting Purposes— Boone County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as proscribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Annual Comprehensive Financial Report (ACFR) 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 current period or soon enough thereafter to be used to pay the liabilities of the current

Description of the Accounting and Budgeting System cont'd

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

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

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

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

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

Description of Funds

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

Description of the Accounting and Budgeting System cont'd

Governmental Funds are used to account for governmental activities.

■ **General Fund (a major fund)**

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

■ **Special Revenue Funds**

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

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

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

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

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

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

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

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

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

■ **Other Special Revenue Funds**

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

■ **Debt Service Funds**

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

Description of the Accounting and Budgeting System cont'd

■ Capital Projects Funds

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

■ Neighborhood Improvement District Funds

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

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

■ Internal Service Funds

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

■ Enterprise Funds

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

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

■ Private Purposes (Non-Expendable) Trust Funds

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

■ Trust and Agency Funds

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

Overview of the Fund-Department-Account Code Structure

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

Description of the Accounting and Budgeting System cont'd

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

Department Numbers are four (4) digit numbers 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 Road & Bridge include #2040, #2042, and #2044. 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 & Use Taxes - 03100-03199
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes - 03200-03299
This tax is levied on certain franchises, i.e. cable television.
- Licenses and Permits - 03300-03399
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues - 03400-03499
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges for Services - 03500-03599
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits - 03600-03699
Fines include monies derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any monies derived from confiscating deposits held as a performance guarantee.
- Interest - 03700-03799
Income on all long term and short-term bank deposits and other investments.
- Miscellaneous - 03800-03899
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

Description of the Accounting and Budgeting System cont'd

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

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
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, subject to certain statutory provisions. The Assessor administers the fund.</p>
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; the Community Services Department administers the budget.</p>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. It also 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 2028. The County Commission approves the budget.</p>

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

Fund No.	Fund Name	Description
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy to effectuate RSMo 292.600-292.625.</p> <p>Established in 1998, this fund account for monies received by the Local Emergency Planning Committee from the State of Missouri and administered by Boone County Office of Emergency Management (OEM) pursuant to a Service Level Agreement approved in 2021 (CO# 206-2021). The County serves as fiscal agent for these financial activities. The County Commission approves the budget; the Director of Emergency Management 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; the Community Services Department administers the fund.</p>

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

Fund No.	Fund Name	Description
214	Stormwater Grants	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures associated with various storm water grants. The County Commission approves the budget; the Director of Resource Management administers the fund.</p>
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. The property was transferred to the City of Columbia pursuant to a contract approved via Commission Order #142 -2020. Prior to the transfer of the property, the County Commission approved the budget and administered the fund. However, given the property transfer, further legal analysis is necessary to determine the legal mechanism(s) for establishing appropriations in accordance with applicable statutory provisions.</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>

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

Fund No.	Fund Name	Description
217	Road Development Agreements Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for development impact fees collected for future infrastructure needs. The County Commission approves the budget; the Director of Resource Management administers the fund.</p>
218	National Opioid Settlement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for annual payments received from the National Opioid Settlement Trust Fund. The monies may only be spent for certain allowable uses, primarily pertaining to opioid-related public health activities. Also, certain law enforcement and criminal justice costs are allowed. The County Commission approves the budget.</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>
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. The County Commission approves the budget; the County Clerk administers the fund.</p>

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

Fund No.	Fund Name	Description
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 County Commission approves the budget subject to federal guidelines; the Sheriff administers the budget and the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>
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>

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

Fund No.	Fund Name	Description
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121 and RSMo 50.535.</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>
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>

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

Fund No.	Fund Name	Description
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>
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>
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 the budget and administers the 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 a County-wide joint communications and dispatch center (911 Center) and for the funding of emergency management services. The County Commission approves the budget; commission-appointed department directors administer the various budgets included within the fund.</p>

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

Fund No.	Fund Name	Description
271	911 Prepaid Wireless Fee Fund	This fund is established and governed by RSMo 190.460. It accounts for the revenues related to service charges on prepaid wireless telephone service. The County Commission approves the budget; a commission-appointed department director administers the fund.
280	Record Preservation Fund	This fund is established and governed by RSMo 59.319. It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.
282	Family Services and Justice Fund	This fund is established and governed by RSMo 488.2300. 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.
283	Circuit Drug Court Fund	This fund is established and governed by local policy. 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.
285	Administration of Justice Fund	This fund is established and governed by RSMo 488.5025. 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.

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

Fund No.	Fund Name	Description
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>
287	Juvenile Preservation Fund	<p>This fund is established and governed by RSMo 211.435.</p> <p>It accounts for various statutory costs and charges collected on certain traffic violations and on all civil court filings. It also accounts for discretionary fines charged by the Prosecuting Attorney on convictions where the victim was a child. The funds shall be used for the sole purpose of implementing and maintaining the juvenile court's expanded jurisdiction from seventeen years of age to eighteen years of age, a statutory change effective January 1, 2021. The Circuit Court approves 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>
298	Recovery Act Stimulus Fund	<p>This fund accounts for Coronavirus Aid, Relief and Economic Security (CARES) Act proceeds and distributions. The County Commission approves the budget.</p>

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

Debt Service Funds

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>
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>

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

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

- 411- R&B Expansion and Improvement
- 412- Government Center Security Improvement

Neighborhood Improvement District (NID) Funds

528 Phenora North Sewer

NID funds are established by local policy.

529 Bolli Road Sewer

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.

A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.

Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in this budget document.

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>
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. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budgets within the fund.</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. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budget.</p>

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

- 621 Building Utilities
- This fund is established by local policy.
- 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. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budgets.
- 622 Capital Repair and Replacement Fund – Family Health Center Facility
- This fund is established by local policy.
- 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. The County Commission approves the budget.
- 623 Capital Repair and Replacement Fund – Health Department Facility
- This fund is established by local policy.
- 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. The county Commission approves the budget.
- 624 Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities
- This fund is established by local policy.
- This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget. The County Commission approves the budget.

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

625 Capital Repair and Replacement Fund – Emergency Communications Center

This fund is established by local policy.

This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for the Emergency Communication Center. The resources are derived from annual appropriations from the annual operating budget. The County Commission approves the budget.

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 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 # 550-2017.

Revenue Policy:

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

Budget Policy:

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

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

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

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

Fiscal and Budget Policies cont'd

- Scenario Two: Revenues + Other Financing Sources + Appropriated Fund Balance \geq Expenditures + Other Financing Uses
- The County will develop a multi-year revenue and expenditure forecast to be used in conjunction with the annual budget process.
- Realistic revenue projections will reflect conservative assumptions.
- The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- The annual operating budget will provide for routine maintenance and repair of the County's infrastructure, buildings, vehicles, equipment, and other long-lived assets.
- The General Fund incurs costs for various central services such as Human Resources and Risk Management; Legal; Purchasing; Information Technology and GIS; Payroll; Finance, Budgeting, and Treasury Management; Mail Services, etc. The annual operating budget will provide for reimbursement to the General Fund for inter-fund services used by operations wholly funded from dedicated special revenue monies (for example, Road and Bridge Fund or 911/Emergency Management Sales Tax Fund). The County Auditor is responsible for determining the cost allocation methodology to be used. The methodology should comply with established accounting standards and any applicable legal requirements.
- 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. Exceptions to this policy may be authorized by the Budget Officer. (See Grants Policy below for additional policy guidance.)
- All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.
- The County will establish a budget calendar each year to ensure that budget activities and deadlines comply with state law.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget will be available for view at the Columbia Public Library and on the County's web site <http://www.showmeboone.com>
- The County will annually submit its budget to the Government Finance Officers Association (GFOA) for an independent review and implement recommendations to the extent reasonably practical.
- The budget may be amended and revised during the year in accordance with the County's Budget Adjustment Policy (approved in Commission Order # 4-2014). A copy of the policy is included in the Appendix Section of this document.

Grant Policy:

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

Fiscal and Budget Policies cont'd

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

- The County does not operate a centralized grants administration office. Therefore, each Administrative Authority who applies for, and is awarded a grant, is solely responsible for all grant administration, grant reporting, and grant compliance activities.

Capital Improvements Policy:

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

Fixed Assets, Infrastructure Assets, and Capital Asset Policy

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

Financial Accounting and Reporting Policy:

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

Fiscal and Budget Policies cont'd

- The County will annually submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for an independent review and implement applicable recommendations.

Purchasing Policy:

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.
- 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 \$12,000 or more or where multiple purchases over a 90-day period accumulate to \$12,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

Debt Policy:

- The County will adhere to the provisions of the Debt Management Policy, adopted by Commission Order #593-2012.
- 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 refunding, extending or unifying the whole or any part of its valid outstanding revenue or special obligation bonds.
- The County will follow a policy of full disclosure on every financial report and bond prospectus.
- When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.
- The County will manage its budget and financial affairs in such a way as to ensure continued high bond ratings.
- No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

Fund Balance and Emergency Appropriation Policy:

- **Fund Balance--major operating funds:** In preparing and adopting the annual budget, the County will calculate and maintain a projected unreserved, undesignated fund balance equal to at least two month's operating expenditures, which is approximately 17%. In the event that fund balance is projected to fall below the minimum amount, the County will develop a plan for restoring the minimum fund balance.

Fiscal and Budget Policies cont'd

- **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.

Enterprise Fund Policy:

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

Internal Service Fund Policy:

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

Summary of Long-Term Debt

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

General obligation bonds issued in conjunction with the Neighborhood Improvement District (NID) program are intended to be repaid from assessments levied against properties within the districts; as a result, there is no property tax levy for debt retirement imposed by the County. The special assessments are billed, collected, and remitted to the County by the County Collector and are deposited into debt service funds that are legally restricted for payment of principal and interest on the outstanding bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Special obligation bonds issued for the construction and expansion of county buildings are retired through annual appropriation: monies from the appropriate operating budgets are transferred to the applicable debt service fund from which annual principal and interest payments are made.

Debt Service expenditures included in the FY 2024 Budget total \$980,879 which represents approximately 1.0% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$871,062 relate to special obligation bonds associated with land and building acquisition and \$109,817 relate to NID general obligation bonds.

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

General Obligation Bonds:

\$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%.	313,800
\$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%	185,000
\$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%	53,036
\$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%.	39,000
\$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%	158,746

Total: All General Obligation Debt **\$ 749,582**

Summary of Long-Term Debt cont'd

Special Obligation Bonds:

\$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.

8,140,000

Total: All Special Obligation Debt \$ **8,140,000**

Total Combined Debt: \$ **8,889,582**

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	\$ 0
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 749,582

Future debt service requirements for outstanding bonds are as follows:

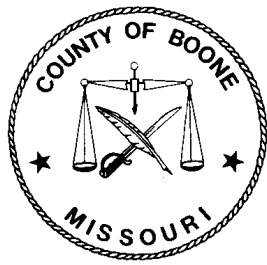
Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2024	635,000.00	235,743.76	88,627.48	21,504.06	723,627.48	257,247.82	980,875.30
2025	655,000.00	216,393.76	90,211.48	19,465.08	745,211.48	235,858.84	981,070.32
2026	675,000.00	196,443.76	93,603.30	17,345.68	768,603.30	213,789.44	982,392.74
2027	695,000.00	175,893.76	96,203.14	15,120.88	791,203.14	191,014.64	982,217.78
2028	715,000.00	154,743.76	98,011.23	12,821.43	813,011.23	167,565.19	980,576.42
2029-2033	3,910,000.00	433,893.80	241,218.41	20,097.40	4,151,218.41	453,991.20	4,605,209.61
2034-2038	855,000.00	13,359.38	41,707.40	2,313.07	896,707.40	15,672.45	912,379.85
2039-2043	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	\$ 8,140,000.00	1,426,471.98	749,582.44	108,667.57	8,889,582.44	1,535,139.55	10,424,721.99

Summary of Long-Term Debt cont'd

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1st, the County's statutory debt limit will exceed \$376,667,900; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$ 3,766,679,000
Constitutional Debt Limit (10%):	\$ 376,667,900
Debt outstanding on January 1 applicable to debt limit:	\$ 749,582
Debt outstanding on January 1 as a percentage of debt limit:	0.2%



Financial Summaries—

This section contains the following information:

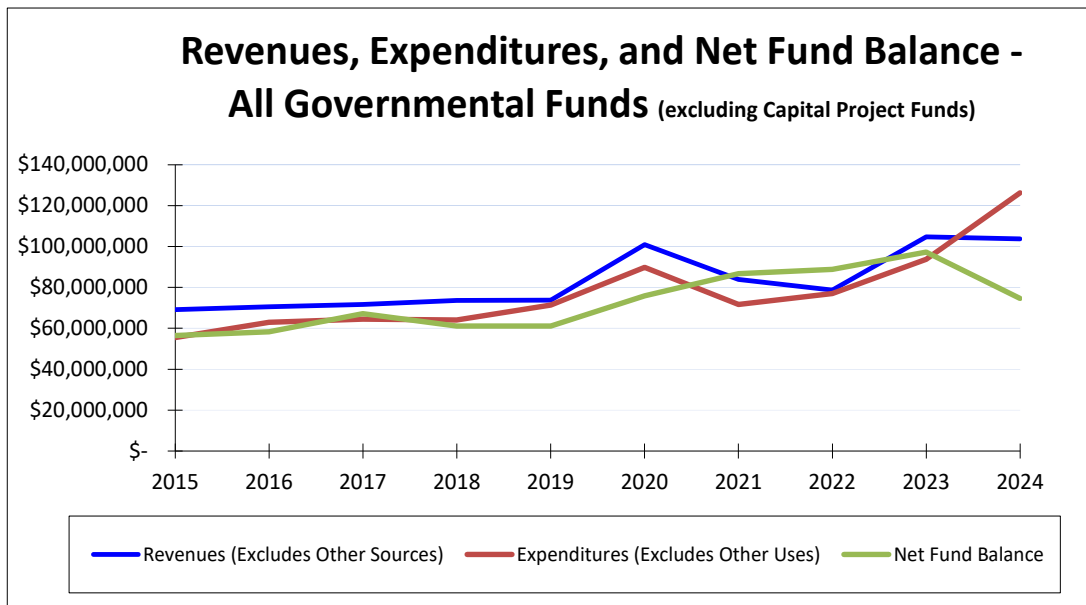
- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds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

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Revenues (Excludes Other Sources)	\$69,075,258	\$70,589,700	\$71,635,975	\$73,618,466	\$73,761,128
Expenditures (Excludes Other Uses)	\$55,509,273	\$62,891,547	\$64,540,179	\$64,055,250	\$71,438,224
Net Fund Balance	\$56,465,866	\$58,238,442	\$67,111,011	\$61,133,456	\$61,133,456

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Revenues (Excludes Other Sources)	\$100,875,291	\$83,870,476	\$78,726,579	\$104,727,099	\$103,678,957
Expenditures (Excludes Other Uses)	\$89,852,484	\$71,643,765	\$77,043,269	\$93,696,434	\$126,199,894
Net Fund Balance	\$75,941,789	\$86,774,064	\$88,873,853	\$97,254,727	\$74,549,699



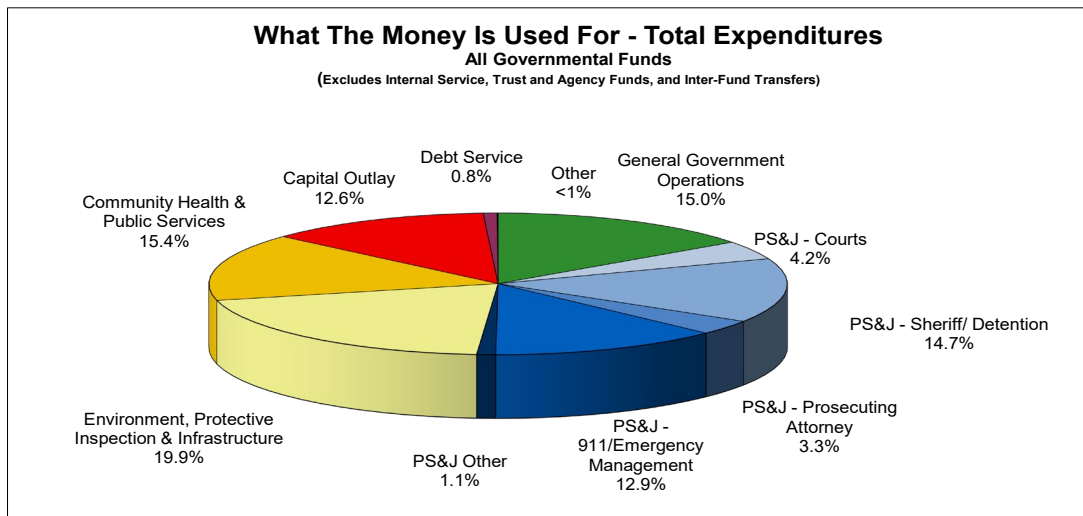
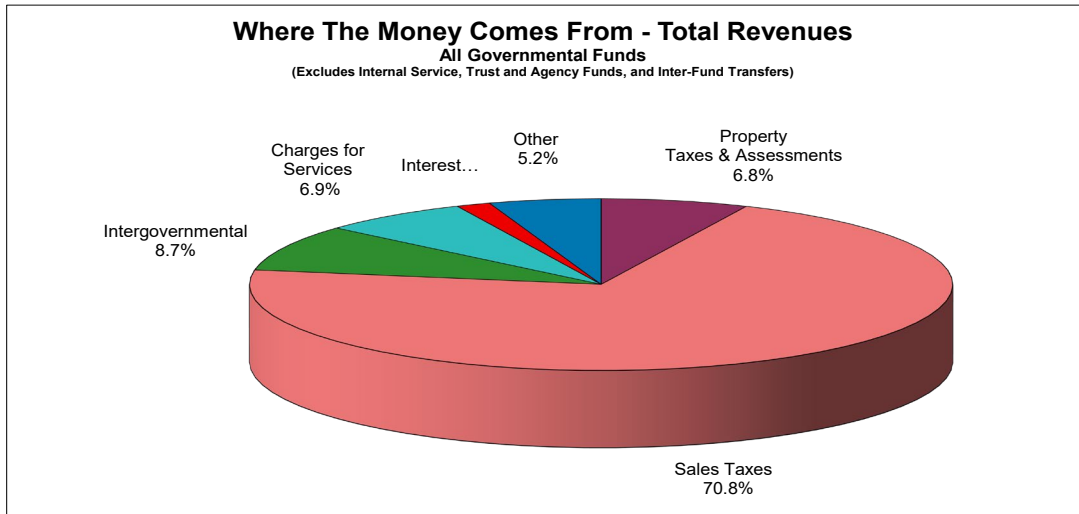
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in the fiscal years shown above are attributable to the following which are explained in further detail within the Budget Message:**

- Unexpected favorable revenue variances in 2020, 2021, and 2022 associated with sales tax revenue and state reimbursements.
- Favorable spending variances in the Community Children’s Services Fund and the 911/Emergency Management Sales Tax Fund; numerous extended staff vacancies within County offices (primarily in the General Fund and the 911/Emergency Management Sales Tax Fund), resulting in increased favorable spending variances.
- The County received approximately \$21 million in CARES Act monies from the State of Missouri in 2020 because of the COVID-19 pandemic. The entire amount was awarded and spent in fiscal year 2020.
- The County received approximately \$10 million from the federal government American Rescue Plan Act (ARPA) in 2021. The County has elected to recognize \$2.5 million in revenue each year for four years (2023-2026).

Financial Summaries cont'd

2024 Budget – All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes & Assessments	\$ 7,040,200
Sales Taxes	73,509,068
Intergovernmental	9,039,735
Charges for Services	7,110,890
Interest	1,632,364
Hospital Lease	-
Other	5,346,700
Total Revenues	\$ 103,678,957
Other Financing Sources	3,574,207
Fund Balance Used for Operations	24,570,804
Total Financing Sources	\$ 131,823,968

What The Money Is Used For

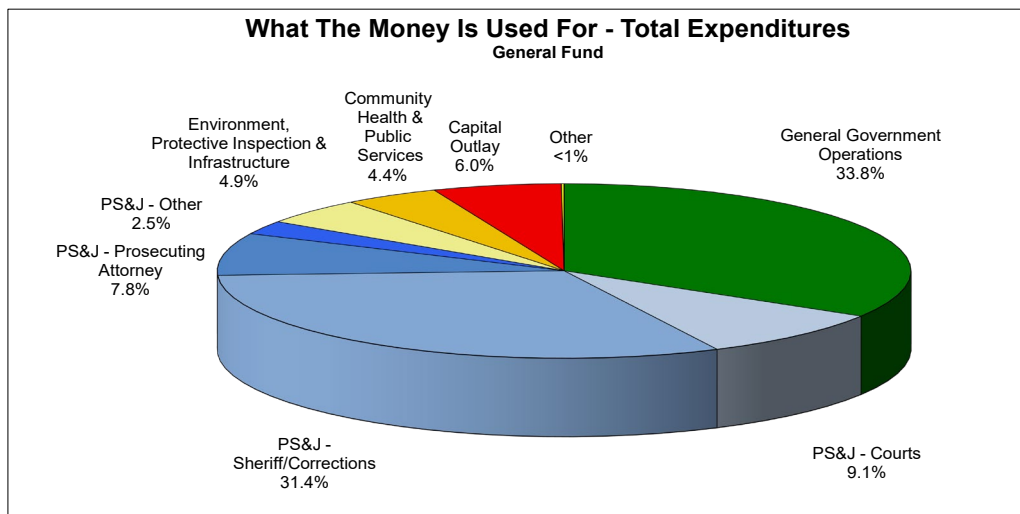
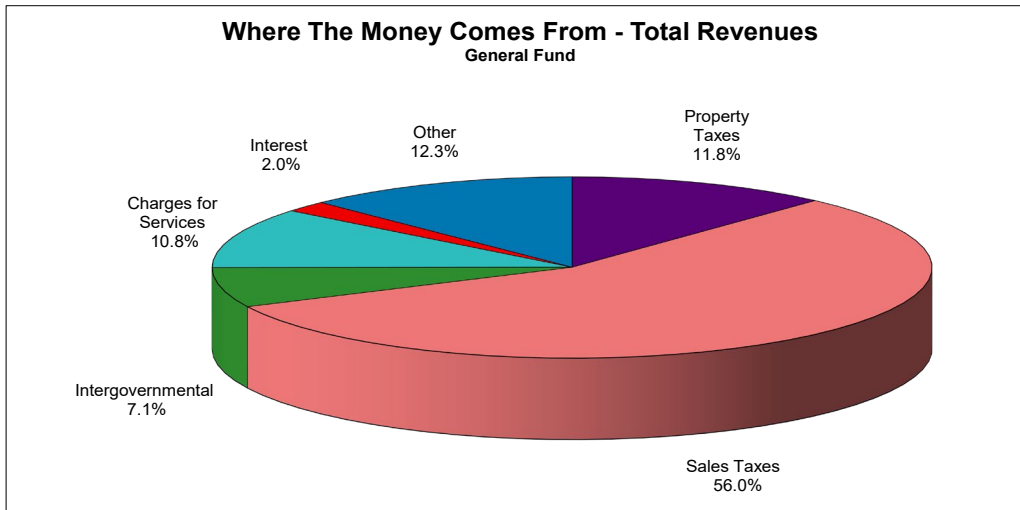
General Government Operations	\$ 18,964,540	**
PS&J - Courts	5,335,599	
PS&J - Sheriff/Detention	18,500,205	
PS&J - Prosecuting Attorney	4,222,123	
PS&J - 911/Emergency Management	16,245,301	
PS&J - Other	1,327,287	***
Environment, Protective Inspection & Infrastructure	25,252,072	
Community Health & Public Services	19,457,795	
Capital Outlay	15,847,843	
Debt Service	980,879	
Other	66,250	
Total Expenditures	\$ 126,199,894	
Total Other Financing Uses	3,395,092	
Total Financial Uses	\$ 129,594,986	

** 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

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

Financial Summaries cont'd

2024 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 4,894,922
Sales Taxes	23,198,642
Intergovernmental	2,943,801
Charges for Services	4,465,374
Interest	815,111
Hospital Lease	-
Other	5,098,687
Total Revenues	\$ 41,416,537
Other Financing Sources	2,528,690
Fund Balance Used for Operations	3,392,336
Total Financing Sources	\$ 47,337,563

What The Money Is Used for

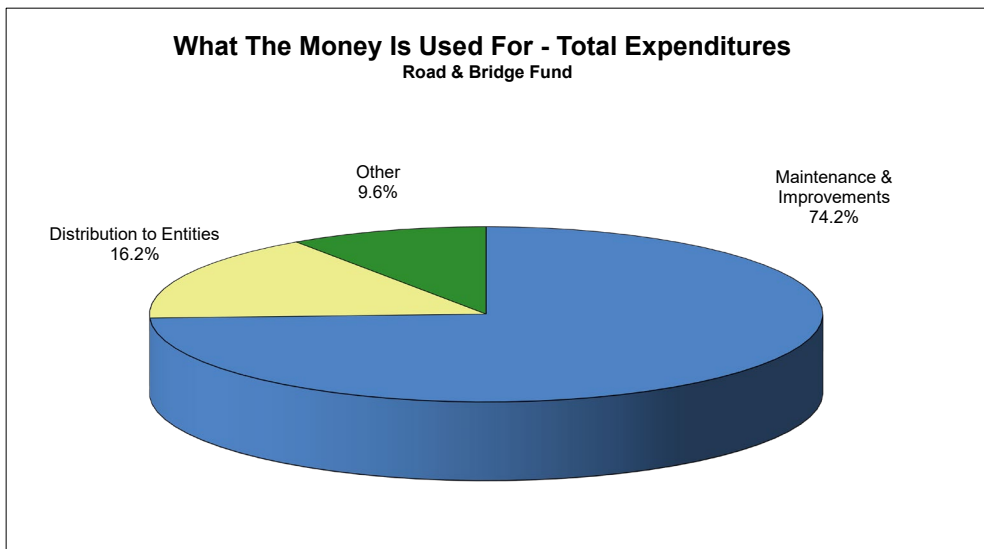
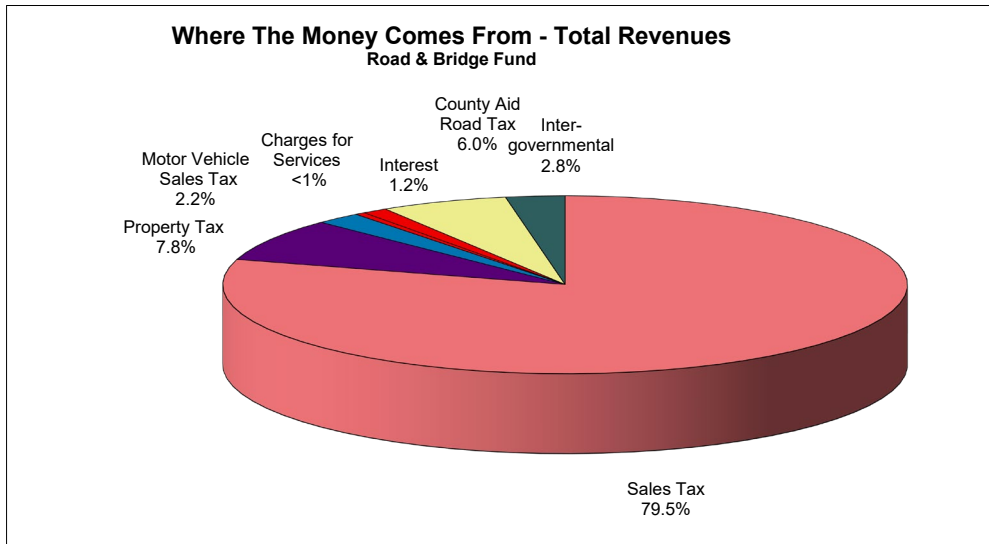
General Government Operations	\$ 15,946,027	**
PS&J - Courts	4,287,790	
PS&J - Sheriff/Detention	14,864,412	
PS&J - Prosecuting Attorney	3,709,135	
PS&J - Other	1,194,687	***
Environment, Protective Inspection & Infrastructure	2,325,167	
Community Health & Public Services	2,101,157	
Capital Outlay	2,838,658	
Debt Service	-	
Other	63,000	
Total Expenditures	47,330,033	
Total Other Financing Uses	7,530	
Total Financial Uses	\$ 47,337,563	

** 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

2024 Budget – Road & Bridge Fund (Major Fund)



Where The Money Comes From

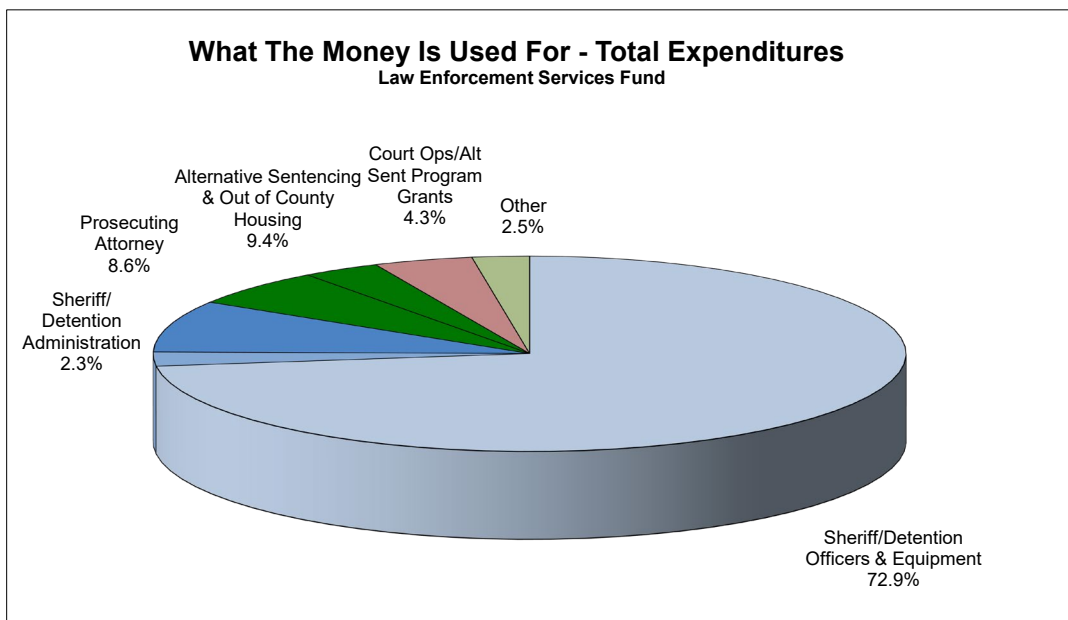
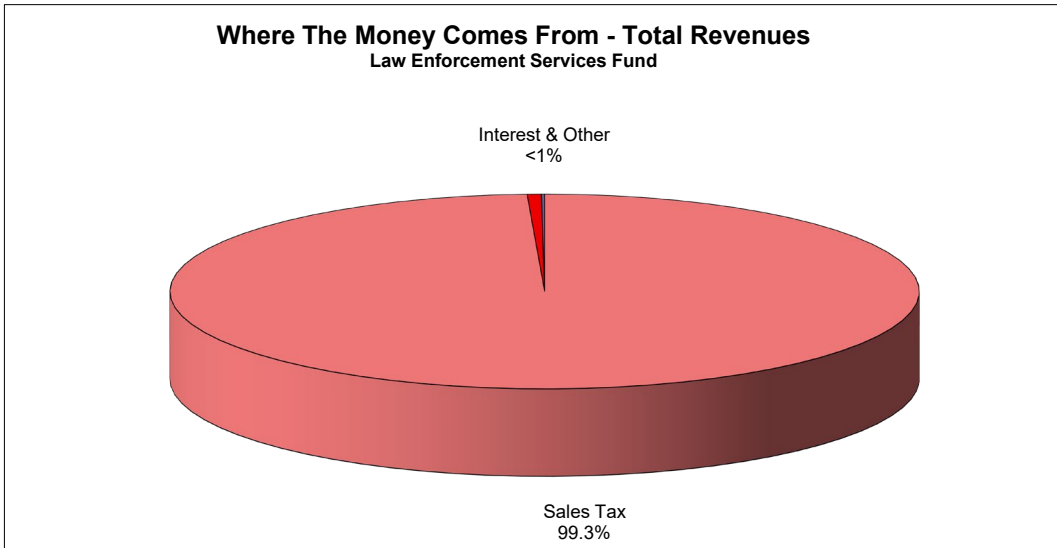
Sales Tax	\$ 21,137,757
Property Tax	2,075,100
Motor Vehicle Sales Tax	575,000
Charges for Services	126,135
Interest & Other	317,598
County Aid Road Tax	1,600,000
Intergovernmental	742,222
Total Revenues	\$ 26,573,812
Other Financing Sources	114,175
Fund Balance Used for Operations	-
Total Financing Sources	\$ 26,687,987

What The Money Is Used for

Property Tax Distribution	\$ 334,562
Sales Tax Distribution	3,497,835
Road Maintenance	8,368,924
Fleet Maintenance Operations	1,782,366
Traffic/Sign	180,080
Infrastructure Preservation/Rehab	5,252,000
Design & Construction	348,045
Stormwater Administration	355,906
R&B & RM Administration	954,179
Engineering	605,499
R&B IT Hardware & Software	138,072
Administrative Services Charge	690,000
Facilities Maintenance/Custodial	136,427
Facility Repair & Replacement	870,000
Insurance Activity	247,500
CART/MV Distribution to Road District	108,750
Other	523,410
Total Expenditures	\$ 24,393,555
Total Other Financing Uses	-
Total Financial Uses	\$ 24,393,555

Financial Summaries cont'd

2024 Budget- Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

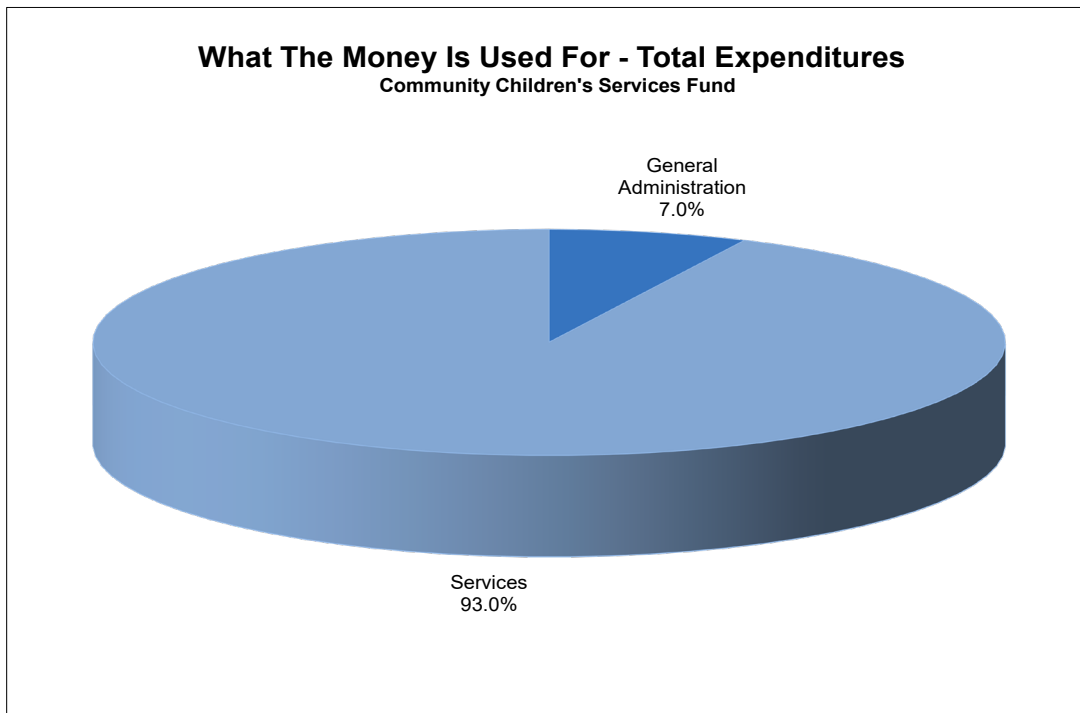
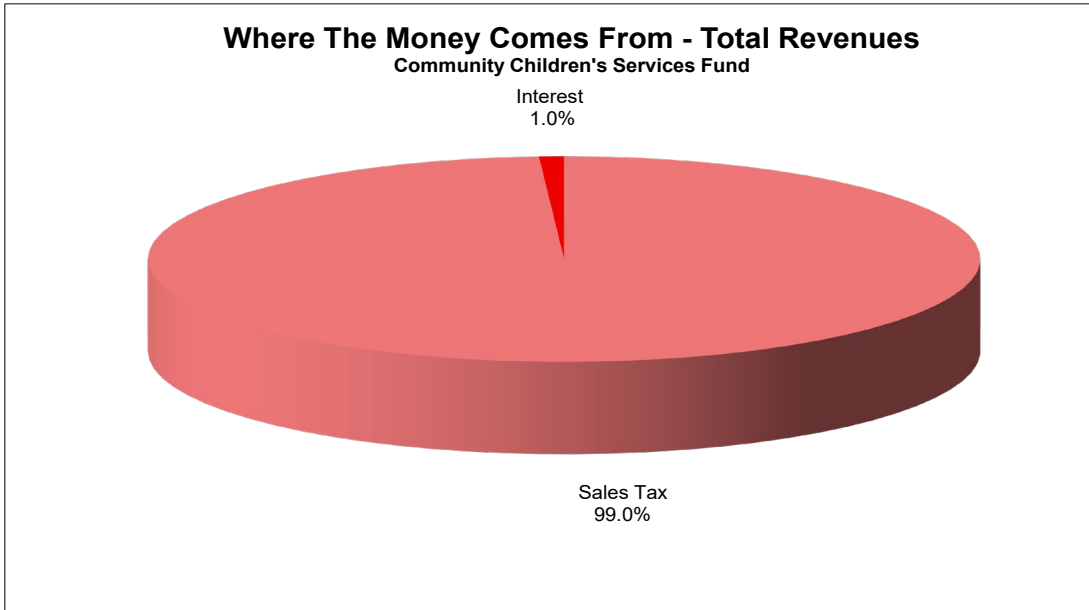
Sales Tax	\$5,261,406
Charges for Services	300
Interest	32,100
Total Revenues	\$5,293,806
Other Financing Sources	52,750
Fund Balance Used for Operations	35,074
Total Financing Sources	\$5,381,630

What The Money Is Used For

Sheriff/Detention Officers & Equipment	\$3,930,121
Sheriff/Detention Administration	\$125,794
Prosecuting Attorney	461,182
Alternative Sentencing	329,386
Out of County Housing	180,000
Court Ops/Alt Sent Program Grants	229,782
Other	132,600
Total Expenditures	\$5,388,865
Total Other Financing Uses	-
Total Financial Uses	\$5,388,865

Financial Summaries cont'd

2024 Budget- Community Children's Services Fund (Major Fund)



Where The Money Comes From

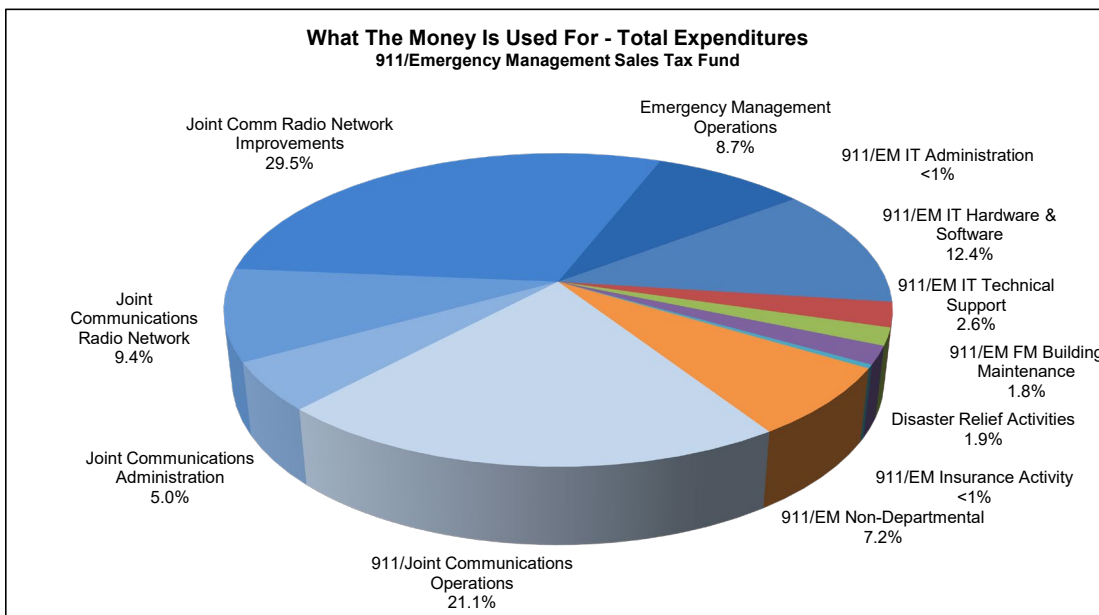
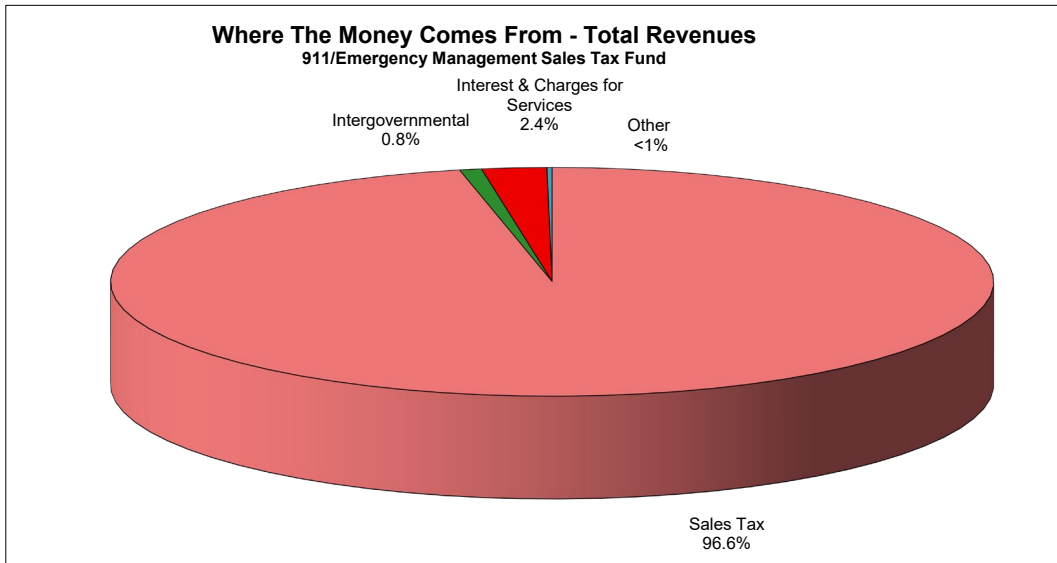
Sales Tax	\$ 10,055,021
Interest	\$ 98,000
Intergovernmental	\$ -
Total Revenues	<u>\$ 10,153,021</u>
Other Financing Sources	-
Fund Balance Used for Operations	<u>5,070,125</u>
Total Financing Sources	\$ 15,223,146

What The Money Is Used for

General Administration	\$ 1,073,146
Services	<u>14,150,000</u>
Total Expenditures	<u>\$ 15,223,146</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$ 15,223,146</u>

Financial Summaries cont'd

2024 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 13,848,242
Intergovernmental	114,890
Charges for Services	350
Interest	340,000
Other	27,250
Total Revenues	\$ 14,330,732
Other Financing Sources	-
Fund Balance Used for Operations	13,271,091
Total Financing Sources	\$ 27,601,823

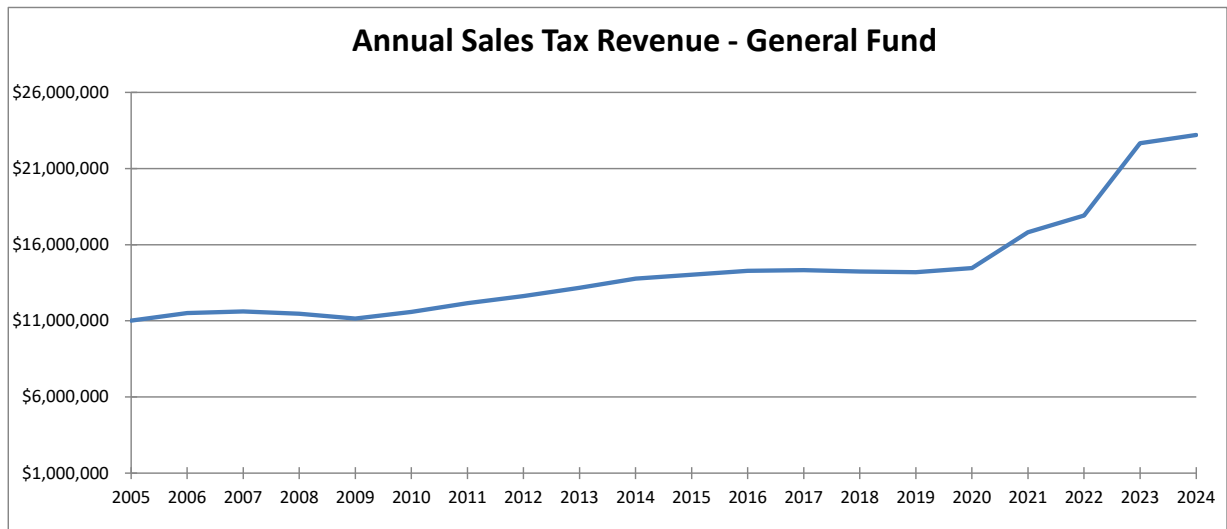
What The Money Is Used for

911/Joint Communications Operations	\$ 5,646,202
Joint Communications Administration	1,330,073
Joint Communications Radio Network	2,525,624
Joint Comm Radio Network Improvements	7,897,079
Emergency Management Operations	2,330,453
911/EM IT Administration	3,100
911/EM IT Technical Support	684,760
911/EM IT Hardware & Software	3,317,329
911/EM FM Building Maintenance	480,504
Disaster Relief Activities	500,000
911/EM Insurance Activity	99,250
911/EM Non-Departmental	1,916,387
Total Expenditures	\$ 26,730,761
Total Other Financing Uses	871,062
Total Financial Uses	\$ 27,601,823

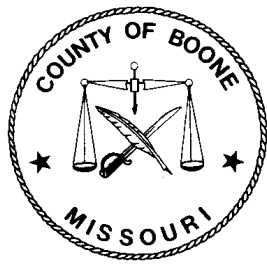
Financial Summaries cont'd

Sales Tax

	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>
Sales Tax	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782	\$11,144,410
Sales Tax Growth Rate		4.3%	0.9%	-1.4%	-2.8%
	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>
Sales Tax	\$11,579,077	\$12,162,398	\$12,619,573	\$13,165,037	\$13,770,424
Sales Tax Growth Rate	3.9%	5.0%	3.8%	4.3%	4.6%
	<u>2015 Actual</u>	<u>2016 Actual</u>	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>
Sales Tax	\$14,034,684	14,281,327	14,335,906	14,233,384	14,193,550
Sales Tax Growth Rate	1.9%	1.8%	0.4%	-0.7%	-0.3%
	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Actual</u>	<u>2023 Estimated</u>	<u>2024 Budget</u>
Sales Tax	14,459,278	16,809,584	17,919,546	22,660,924	23,198,642
Sales Tax Growth Rate	1.9%	16.3%	6.6%	26.5%	2.4%



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)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 6,416,525	6,510,975	6,738,500	6,970,022
Assessments	98,913	71,012	72,006	70,178
Sales & Use Taxes	62,235,930	68,080,000	71,983,979	73,509,068
Franchise Taxes	159,330	163,000	145,460	163,000
Licenses and Permits	754,589	683,785	800,427	741,715
Intergovernmental	6,196,496	8,816,233	13,482,084	9,039,735
Charges for Services	7,353,341	6,722,324	6,598,945	7,110,890
Fines and Forfeitures	10,092	16,000	16,000	16,000
Interest	(7,385,825)	925,067	2,145,812	1,632,364
Hospital Lease	-	-	-	-
Other	2,887,188	2,580,317	2,743,886	4,425,985
Total Revenues	78,726,579	94,568,713	104,727,099	103,678,957
Other Financing Sources				
Transfer In from other funds	1,917,962	4,745,259	4,851,053	3,406,282
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	408,303	466,000	531,899	167,925
Total Other Financing Sources	2,326,265	5,211,259	5,382,952	3,574,207
Fund Balance Used for Operations	2,277,740	42,892,138	1,088,046	24,570,804
TOTAL FINANCIAL SOURCES	\$ 83,330,584	142,672,110	111,198,097	131,823,968
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 30,672,397	39,950,343	34,187,039	46,336,307
Materials & Supplies	3,821,693	5,211,457	4,543,251	5,200,062
Dues Travel & Training	468,261	1,044,660	701,001	1,177,120
Utilities	1,110,872	1,262,332	1,200,298	1,284,368
Vehicle Expense	1,284,357	1,490,203	1,223,324	1,376,276
Equip & Bldg Maintenance	786,603	1,427,669	1,162,617	1,326,501
Contractual Services	23,282,680	34,467,431	27,679,244	35,093,596
Debt Service (Principal and Interest)	976,563	978,009	978,010	980,879
Emergency	-	1,440,700	-	1,472,000
Other	8,582,238	33,457,750	12,710,907	16,104,942
Fixed Asset Additions	6,057,605	16,759,605	9,310,743	15,847,843
Total Expenditures	77,043,269	137,490,159	93,696,434	126,199,894
Other Financing Uses				
Transfer Out to other funds	2,095,139	4,398,908	4,398,666	3,395,092
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	2,095,139	4,398,908	1,898,666	3,395,092
TOTAL FINANCIAL USES	\$ 79,138,408	141,889,067	98,095,100	129,594,986
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 105,216,898	108,281,102	108,281,102	116,018,247
Less encumbrances, beginning of year	(3,128,038)	(4,277,806)	(4,277,806)	-
Add encumbrances, end of year	4,277,806	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	1,914,436	(42,109,095)	12,014,951	(22,341,822)
FUND BALANCE (GAAP), end of year	108,281,102	61,894,201	116,018,247	93,676,425
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(19,407,249)	(23,061,634)	(18,763,520)	(19,126,726)
NET FUND BALANCE, end of year	\$ 88,873,853	38,832,567	97,254,727	74,549,699

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,500,359	4,581,600	4,735,100	4,894,922
Assessments	-	-	-	-
Sales & Use Taxes	17,919,546	20,593,000	22,660,924	23,198,642
Franchise Taxes	159,330	163,000	145,460	163,000
Licenses and Permits	721,154	652,936	765,557	711,910
Intergovernmental	2,775,049	2,708,454	2,834,510	2,943,801
Charges for Services	4,646,994	4,426,161	4,319,983	4,465,374
Fines and Forfeitures	10,092	16,000	16,000	16,000
Interest	(2,902,456)	349,411	1,024,015	815,111
Hospital Lease	-	-	-	-
Other	2,510,272	2,514,082	2,437,675	4,207,777
Total Revenues	30,340,340	36,004,644	38,939,224	41,416,537
Other Financing Sources				
Transfer In from other funds	514,311	2,597,264	2,703,058	2,527,690
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	60,461	7,000	55,575	1,000
Total Other Financing Sources	574,772	2,604,264	2,758,633	2,528,690
Fund Balance Used for Operations	713,029	3,486,141	-	3,392,336
TOTAL FINANCIAL SOURCES	\$ 31,628,141	42,095,049	41,697,857	47,337,563
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 18,863,193	23,192,745	21,159,575	26,903,268
Materials & Supplies	895,250	1,191,241	1,019,626	1,118,161
Dues Travel & Training	274,442	523,282	375,874	577,298
Utilities	556,536	567,002	566,576	566,240
Vehicle Expense	345,607	425,421	370,534	395,480
Equip & Bldg Maintenance	271,781	469,348	395,910	512,656
Contractual Services	3,825,654	5,997,057	4,895,240	5,830,711
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	1,070,000	-	1,070,000
Other	5,561,682	6,277,631	5,247,231	7,517,561
Fixed Asset Additions	1,021,996	2,369,322	2,255,630	2,838,658
Total Expenditures	31,616,141	42,083,049	36,286,196	47,330,033
Other Financing Uses				
Transfer Out to other funds	12,000	12,000	12,000	7,530
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	12,000	12,000	12,000	7,530
TOTAL FINANCIAL USES	\$ 31,628,141	42,095,049	36,298,196	47,337,563
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 29,185,948	29,055,094	29,055,094	32,866,479
Less encumbrances, beginning of year	(1,006,101)	(1,588,276)	(1,588,276)	-
Add encumbrances, end of year	1,588,276	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(713,029)	(3,486,141)	5,399,661	(3,392,336)
FUND BALANCE (GAAP), end of year	29,055,094	23,980,677	32,866,479	29,474,143
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,931,926)	(5,343,650)	(5,343,650)	(5,343,650)
NET FUND BALANCE, end of year	\$ 27,123,168	18,637,027	27,522,829	24,130,493
Net Fund Balance as a percent of expenditures	85.79%	44.29%	75.85%	50.98%

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,916,166	1,929,375	2,003,400	2,075,100
Assessments	-	-	-	-
Sales & Use Taxes	17,903,676	19,621,000	20,723,291	21,137,757
Franchise Taxes	-	-	-	-
Licenses and Permits	12,292	9,325	12,570	9,325
Intergovernmental	2,469,053	2,950,650	2,476,691	2,917,222
Charges for Services	9,184	8,100	8,500	126,135
Fines and Forfeitures	-	-	-	-
Interest	(1,215,719)	123,475	315,310	260,575
Hospital Lease	-	-	-	-
Other	64,279	44,300	54,955	47,698
Total Revenues	21,158,931	24,686,225	25,594,717	26,573,812
Other Financing Sources				
Transfer In from other funds	367,609	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	273,116	459,000	379,962	114,175
Total Other Financing Sources	640,725	459,000	379,962	114,175
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 21,799,656	25,145,225	25,974,679	26,687,987
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,942,643	4,991,470	4,240,492	5,518,527
Materials & Supplies	2,363,883	2,716,581	2,601,471	2,913,845
Dues Travel & Training	12,471	42,514	32,704	54,537
Utilities	103,759	129,443	132,376	133,248
Vehicle Expense	921,966	1,029,942	822,056	937,925
Equip & Bldg Maintenance	82,696	121,958	123,652	131,293
Contractual Services	8,213,486	10,830,764	10,210,081	11,103,298
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	218,700	-	250,000
Other	870,966	983,693	906,596	1,884,232
Fixed Asset Additions	1,913,485	2,483,442	2,484,809	1,532,100
Total Expenditures	18,425,355	23,548,507	21,554,237	24,459,005
Other Financing Uses				
Transfer Out to other funds	1,200,000	979,750	979,750	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,200,000	979,750	979,750	-
TOTAL FINANCIAL USES	\$ 19,625,355	24,528,257	22,533,987	24,459,005
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 19,913,830	22,037,935	22,037,935	24,611,284
Less encumbrances, beginning of year	(917,539)	(867,343)	(867,343)	-
Add encumbrances, end of year	867,343	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,174,301	616,968	3,440,692	2,228,982
FUND BALANCE (GAAP), end of year	22,037,935	21,787,560	24,611,284	26,840,266
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,400,000)	(5,800,000)	(5,800,000)	(6,200,000)
NET FUND BALANCE, end of year	\$ 16,637,935	15,987,560	18,811,284	20,640,266
Net Fund Balance as a percent of expenditures	90.30%	67.89%	87.27%	84.39%



Governmental Funds

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

Departments funded by Road & Bridge Sales Tax

	2040 R&B Road Maintenance	2041 Resource Mgt Infrastructure Preservat/Rehab	2042 R&B Fleet Maintenance Operations	2043 R&B Traffic & Sign Operations	2044 R&B Administration	2045 Resource Mgmt Road Inspection
REVENUES:						
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	7,000
Intergovernmental	28,672	677,000	12,550	-	-	-
Charges for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-
Other	43,873	-	34,000	4,000	-	-
Total Revenues	\$ 72,545	\$ 677,000	\$ 46,550	\$ 4,000	\$ -	\$ 7,000
EXPENDITURES:						
Personal Services	3,364,747	-	492,550	155,462	342,841	317,281
Materials & Supplies	2,653,405	-	196,940	23,936	5,802	1,426
Dues Travel & Training	14,081	-	5,900	-	12,549	1,602
Utilities	21,516	-	1,230	558	949	3,384
Vehicle Expense	-	-	918,860	-	-	14,136
Equip & Bldg Maintenance	-	-	75,000	-	1,405	100
Contractual Services	840,900	5,252,000	11,000	-	18,493	940
Emergency	150,000	-	-	-	-	-
Other	2,500	-	5,100	-	320	3,427
Fixed Asset Additions	1,396,200	-	75,500	-	-	-
Total Expenditures	\$ 8,443,349	\$ 5,252,000	\$ 1,782,080	\$ 179,956	\$ 382,359	\$ 342,296

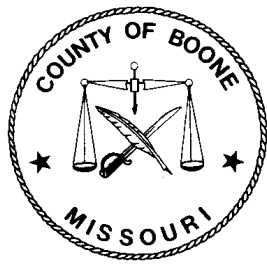
FUND BALANCE USED FOR OPERATIONS

Governmental Funds

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

Departments funded by Road & Bridge Sales Tax

2046 Resource Mgmt Stormwater Planning	2047 R&B Facilities Maintenance/ Custodial	2048 Insurance Claim Activity	2049 R&B Non- Departmental	2081 Resource Management Administration	2082 Resource Management Engineering	2083 R&B IT Hardware & Software	Total
\$ -	\$ -	\$ -	\$ 2,075,100	\$ -	\$ -	\$ -	\$ 2,075,100
-	-	-	21,137,757	-	-	-	21,137,757
2,325	-	-	-	-	-	-	9,325
-	-	-	2,199,000	-	-	-	2,917,222
50	-	-	126,085	-	-	-	126,135
-	-	-	-	-	-	-	-
-	-	-	260,575	-	-	-	260,575
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	81,873
\$ 2,375	\$ -	\$ -	\$ 25,798,517	\$ -	\$ -	\$ -	\$ 26,607,987
172,971	-	-	-	104,514	568,161	-	5,518,527
5,825	5,050	-	-	6,510	801	14,150	2,913,845
5,091	-	-	-	492	14,097	725	54,537
752	70,178	-	-	4,212	1,932	28,537	133,248
705	-	-	-	-	4,224	-	937,925
160	51,244	-	-	1,254	150	1,980	131,293
159,879	7,755	247,500	4,241,147	278,659	6,070	38,955	11,103,298
-	-	-	-	100,000	-	-	250,000
8,892	872,200	-	913,410	73,218	5,165	-	1,884,232
1,500	-	-	-	-	4,500	54,400	1,532,100
\$ 355,775	\$ 1,006,427	\$ 247,500	\$ 5,154,557	\$ 568,859	\$ 605,100	\$ 138,747	\$ 24,459,005
							\$ -



Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Tax	4,475,918	4,794,000	5,158,242	5,261,406
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	300	-	300
Fines and Forfeitures	-	-	-	-
Interest	(227,511)	32,100	69,885	32,100
Hospital Lease	-	-	-	-
Other	19,455	-	9,000	7,235
Total Revenues	4,267,862	4,826,400	5,237,127	5,301,041
Other Financing Sources				
Transfer In from other funds	115,006	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	69,864	-	91,000	52,750
Total Other Financing Sources	184,870	-	91,000	52,750
Fund Balance Used for Operations	-	-	-	35,074
TOTAL FINANCIAL SOURCES	\$ 4,452,732	4,826,400	5,328,127	5,388,865
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,387,900	3,339,242	2,635,987	3,910,940
Materials & Supplies	120,597	210,507	207,888	129,991
Dues Travel & Training	23,472	49,767	36,571	48,252
Utilities	49,859	48,641	46,952	49,620
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	20,709	76,264	72,226	30,573
Contractual Services	442,230	243,802	641,869	238,937
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	25,000	-	25,000
Other	46,856	51,702	39,829	160,192
Fixed Asset Additions	424,374	615,400	579,400	795,360
Total Expenditures	3,515,997	4,660,325	4,260,722	5,388,865
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,515,997	4,660,325	4,260,722	5,388,865
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,112,831	5,084,993	5,084,993	6,095,195
Less encumbrances, beginning of year	(21,776)	(57,203)	(57,203)	-
Add encumbrances, end of year	57,203	-	-	-
Fund Balance Increase (Decrease) resulting from operations	936,735	166,075	1,067,405	(35,074)
FUND BALANCE (GAAP), end of year	5,084,993	5,193,865	6,095,195	6,060,121
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,295,889)	(1,238,686)	(1,238,686)	(1,238,686)
NET FUND BALANCE, end of year	\$ 3,789,104	3,955,179	4,856,509	4,821,435
Net Fund Balance as a percent of expenditures	107.77%	84.87%	113.98%	89.47%

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

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

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

<u>2905</u> <u>IT Hardware</u> <u>& Software</u>	<u>2906</u> <u>Contract</u> <u>Inmate Housing</u>	<u>2907</u> <u>Juvenile</u> <u>Detention</u>	<u>2908</u> <u>Court/</u> <u>Altern. Sentencing</u> <u>Programs</u>	<u>2909</u> <u>Sheriff/</u> <u>Detention</u> <u>Administration</u>	<u>Fund</u> <u>290</u> <u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,794,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	300
-	-	-	-	-	-
-	-	-	-	-	32,100
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,826,400</u>
-	-	-	182,079	110,427	3,311,666
-	-	-	-	-	128,507
-	-	-	-	4,000	49,767
-	-	-	-	-	48,641
-	-	-	-	-	-
-	-	-	-	-	38,369
-	180,000	-	-	-	243,802
-	-	-	-	-	25,000
-	-	-	-	150	51,702
-	-	-	-	-	229,300
<u>\$ -</u>	<u>\$ 180,000</u>	<u>\$ -</u>	<u>\$ 182,079</u>	<u>\$ 114,577</u>	<u>\$ 4,126,754</u>
					<u>\$ 699,646</u>

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	8,498,293	9,314,000	9,857,864	10,055,021
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	45,238	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(740,466)	98,000	148,130	98,000
Hospital Lease	-	-	-	-
Other	48,032	-	34,160	-
Total Revenues	7,851,097	9,412,000	10,040,154	10,153,021
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,142,749	5,933,948	843,435	5,070,125
TOTAL FINANCIAL SOURCES	\$ 8,993,846	15,345,948	10,883,589	15,223,146
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 323,584	493,068	423,539	556,853
Materials & Supplies	2,900	7,818	6,032	6,324
Dues Travel & Training	6,756	24,086	18,125	23,528
Utilities	2,836	4,004	3,280	4,211
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	583	1,705	1,065	1,097
Contractual Services	8,216,191	14,049,760	10,019,018	14,050,539
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	15,000	-	15,000
Other	433,306	734,007	396,030	551,401
Fixed Asset Additions	7,690	16,500	16,500	14,193
Total Expenditures	8,993,846	15,345,948	10,883,589	15,223,146
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 8,993,846	15,345,948	10,883,589	15,223,146
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,433,074	11,165,710	11,165,710	10,191,790
Less encumbrances, beginning of year	(255,100)	(130,485)	(130,485)	-
Add encumbrances, end of year	130,485	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,142,749)	(5,933,948)	(843,435)	(5,070,125)
FUND BALANCE (GAAP), end of year	11,165,710	5,101,277	10,191,790	5,121,665
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 11,165,710	5,101,277	10,191,790	5,121,665
Net Fund Balance as a percent of expenditures	124.15%	33.24%	93.64%	33.64%

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	13,426,333	13,750,000	13,576,708	13,848,242
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	187,449	156,848	160,700	114,890
Charges for Services	48	350	150	350
Fines and Forfeitures	-	-	-	-
Interest	(1,759,640)	245,000	447,810	340,000
Hospital Lease	-	-	-	-
Other	63,671	17,250	36,257	27,250
Total Revenues	11,917,861	14,169,448	14,221,625	14,330,732
Other Financing Sources				
Transfer In from other funds	-	1,266,183	1,266,183	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	4,862	-	-	-
Total Other Financing Sources	4,862	1,266,183	1,266,183	-
Fund Balance Used for Operations	-	14,675,510	-	13,271,091
TOTAL FINANCIAL SOURCES	\$ 11,922,723	30,111,141	15,487,808	27,601,823
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,070,523	6,466,616	4,549,652	7,772,441
Materials & Supplies	244,959	650,677	317,189	814,421
Dues Travel & Training	92,814	266,561	128,814	328,273
Utilities	396,059	509,970	449,314	527,357
Vehicle Expense	12,840	28,340	21,972	35,371
Equip & Bldg Maintenance	403,426	746,955	562,763	638,935
Contractual Services	1,350,447	2,206,329	1,324,194	2,848,687
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	100,000	-	100,000
Other	821,361	7,604,391	629,234	3,115,866
Fixed Asset Additions	2,625,342	10,661,490	3,439,625	10,549,410
Total Expenditures	10,017,771	29,241,329	11,422,757	26,730,761
Other Financing Uses				
Transfer Out to other funds	867,962	869,812	869,812	871,062
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	867,962	869,812	869,812	871,062
TOTAL FINANCIAL USES	\$ 10,885,733	30,111,141	12,292,569	27,601,823
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,257,409	32,043,693	32,043,693	33,670,383
Less encumbrances, beginning of year	(819,255)	(1,568,549)	(1,568,549)	-
Add encumbrances, end of year	1,568,549	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,036,990	(14,675,510)	3,195,239	(13,271,091)
FUND BALANCE (GAAP), end of year	32,043,693	15,799,634	33,670,383	20,399,292
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(10,300,000)	(10,300,000)	(6,000,000)	(6,000,000)
NET FUND BALANCE, end of year	\$ 21,743,693	5,499,634	27,670,383	14,399,292
Net Fund Balance as a percent of expenditures	217.05%	18.81%	242.24%	53.87%

Governmental Funds

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

Departments funded by 911/Emergency Management Fund

	2700	2701 Joint Communications Operations	2702 Emergency Management Operations	2703 Information Technology Administration	2704 Joint Communications Radio Network
	<u>Revenue</u>	<u>Operations</u>	<u>Operations</u>	<u>Administration</u>	<u>Radio Network</u>
REVENUES:					
Taxes	\$ 13,848,242	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	1,890	113,000	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	340,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	26,000	250	-	-	1,000
Total Revenues	\$ 14,214,242	\$ 2,140	\$ 113,000	\$ -	\$ 1,000
EXPENDITURES:					
Personal Services	-	5,311,400	695,650	-	262,563
Materials & Supplies	-	27,300	143,652	900	68,500
Dues Travel & Training	-	125,377	106,166	-	27,750
Utilities	-	134,700	16,320	-	135,770
Vehicle Expense	-	-	15,233	-	9,713
Equip & Bldg Maintenance	-	2,200	100,846	-	37,330
Contractual Services	-	37,175	583,630	2,200	304,378
Emergency	100,000	-	-	-	-
Other	1,816,387	1,050	289,296	-	51,120
Fixed Asset Additions	-	7,000	379,660	-	1,628,500
Total Expenditures	\$ 1,916,387	\$ 5,646,202	\$ 2,330,453	\$ 3,100	\$ 2,525,624

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

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

Departments funded by 911/Emergency Management Fund

2705 Facilities Housekeeping Grounds	2706 Radio Network Improvements	2707 Disaster Relief Activities	2708 Information Technology Hardware/ Software	2709 Information Technology Technical Support	2711 Joint Communication Administration	2712 Insurance Activity	Fund 270 Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,848,242
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	114,890
-	-	-	-	-	350	-	350
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	340,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	27,250
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 14,330,732
-	-	-	-	629,470	873,358	-	7,772,441
11,300	484,179	-	58,220	-	20,370	-	814,421
-	-	-	1,925	42,320	24,735	-	328,273
114,518	-	-	50,849	2,220	72,980	-	527,357
-	-	-	-	-	10,425	-	35,371
81,924	-	-	413,255	-	3,380	-	638,935
22,109	399,650	-	1,272,080	10,050	118,165	99,250	2,848,687
-	-	-	-	-	-	-	100,000
250,653	-	500,000	-	700	206,660	-	3,115,866
-	7,013,250	-	1,521,000	-	-	-	10,549,410
\$ 480,504	\$ 7,897,079	\$ 500,000	\$ 3,317,329	\$ 684,760	\$ 1,330,073	\$ 99,250	\$ 26,730,761
							<u>\$ (12,400,029)</u>

Governmental Funds

Fund Statement–Recovery Act Stimulus 298 (Major Fund)

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	268,610	2,500,000	7,500,000	2,500,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>268,610</u>	<u>2,500,000</u>	<u>7,500,000</u>	<u>2,500,000</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	17,037,611	-	-
TOTAL FINANCIAL SOURCES	\$ 268,610	19,537,611	7,500,000	2,500,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,620	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(30,160)	220,000	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	250,000	16,817,611	5,000,000	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>224,460</u>	<u>17,037,611</u>	<u>5,000,000</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	2,500,000	2,500,000	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>2,500,000</u>	<u>2,500,000</u>	<u>2,500,000</u>
TOTAL FINANCIAL USES	\$ 224,460	19,537,611	7,500,000	2,500,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	(44,150)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	44,150	(17,037,611)	-	-
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>(17,037,611)</u>	<u>-</u>	<u>-</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	(17,037,611) *	-	-

* The county commission budgeted 16.8 Million on September 19th, 2023. County revenue will be realized upon expenditure. To be expended by 12/31/2026.

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	12,164	8,000	6,950	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	21,143	21,524	22,300	20,480
Intergovernmental	451,097	500,281	510,183	563,822
Charges for Services	2,697,115	2,287,413	2,270,312	2,518,731
Fines and Forfeitures	-	-	-	-
Interest	(484,275)	68,986	131,675	80,483
Hospital Lease	-	-	-	-
Other	181,479	4,685	171,839	136,025
Total Revenues	2,878,723	2,890,889	3,113,259	3,327,541
Other Financing Sources				
Transfer In from other funds	53,074	12,000	12,000	7,530
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	5,362	-
Total Other Financing Sources	53,074	12,000	17,362	7,530
Fund Balance Used for Operations	352,591	1,724,742	212,311	2,765,384
TOTAL FINANCIAL SOURCES	\$ 3,284,388	4,627,631	3,342,932	6,100,455
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,084,554	1,467,202	1,177,794	1,674,278
Materials & Supplies	189,484	434,633	391,045	217,320
Dues Travel & Training	58,306	138,450	108,913	145,232
Utilities	1,823	3,272	1,800	3,692
Vehicle Expense	3,944	6,500	8,762	7,500
Equip & Bldg Maintenance	7,408	11,439	7,001	11,947
Contractual Services	1,264,832	919,719	588,842	1,021,424
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	594,142	985,124	488,397	2,872,440
Fixed Asset Additions	64,718	613,451	534,779	118,122
Total Expenditures	3,269,211	4,591,790	3,307,333	6,083,955
Other Financing Uses				
Transfer Out to other funds	15,177	35,841	35,599	16,500
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	15,177	35,841	35,599	16,500
TOTAL FINANCIAL USES	\$ 3,284,388	4,627,631	3,342,932	6,100,455
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,830,951	8,480,193	8,480,193	8,201,932
Less encumbrances, beginning of year	(64,117)	(65,950)	(65,950)	-
Add encumbrances, end of year	65,950	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(352,591)	(1,724,742)	(212,311)	(2,765,384)
FUND BALANCE (GAAP), end of year	8,480,193	6,689,501	8,201,932	5,436,548
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(65,950)	-	-	-
NET FUND BALANCE, end of year	\$ 8,414,243	6,689,501	8,201,932	5,436,548

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	238,590	238,920	238,920	243,926
Charges for Services	1,395,341	1,408,000	1,400,000	1,450,000
Fines and Forfeitures	-	-	-	-
Interest	(109,880)	13,425	22,240	21,550
Hospital Lease	-	-	-	-
Other	4,692	3,500	1,901	1,500
Total Revenues	1,528,743	1,663,845	1,663,061	1,716,976
Other Financing Sources				
Transfer In from other funds	40,047	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	5,362	-
Total Other Financing Sources	40,047	-	5,362	-
Fund Balance Used for Operations	251,948	714,722	232,255	594,856
TOTAL FINANCIAL SOURCES	\$ 1,820,738	2,378,567	1,900,678	2,311,832
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,023,869	1,304,849	1,112,759	1,434,561
Materials & Supplies	155,503	164,714	146,745	165,405
Dues Travel & Training	11,681	26,550	13,315	26,575
Utilities	1,673	2,000	1,600	2,000
Vehicle Expense	3,944	6,500	8,762	7,500
Equip & Bldg Maintenance	5,578	9,490	5,100	9,975
Contractual Services	278,139	461,346	273,424	324,001
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	317,905	270,168	266,217	270,615
Fixed Asset Additions	22,446	120,950	72,756	59,200
Total Expenditures	1,820,738	2,378,567	1,900,678	2,311,832
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,820,738	2,378,567	1,900,678	2,311,832
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,247,349	1,995,690	1,995,690	1,760,914
Less encumbrances, beginning of year	(2,232)	(2,521)	(2,521)	-
Add encumbrances, end of year	2,521	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(251,948)	(714,722)	(232,255)	(594,856)
FUND BALANCE (GAAP), end of year	1,995,690	1,278,447	1,760,914	1,166,058
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(2,521)	-	-	-
NET FUND BALANCE, end of year	\$ 1,993,169	1,278,447	1,760,914	1,166,058

Governmental Funds

Fund Statement—Domestic Violence Fund 203 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,224	22,000	21,000	22,000
Fines and Forfeitures	-	-	-	-
Interest	(1,758)	220	415	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>21,466</u>	<u>22,220</u>	<u>21,415</u>	<u>22,220</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	355	780	1,126	1,598
TOTAL FINANCIAL SOURCES	\$ 21,821	23,000	22,541	23,818
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	21,821	23,000	22,541	23,818
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>21,821</u>	<u>23,000</u>	<u>22,541</u>	<u>23,818</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 21,821	23,000	22,541	23,818
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 27,892	27,537	27,537	26,411
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(355)	(780)	(1,126)	(1,598)
FUND BALANCE (GAAP), end of year	<u>27,537</u>	<u>26,757</u>	<u>26,411</u>	<u>24,813</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 27,537	26,757	26,411	24,813

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	12,159	32,955	26,750	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,448)	-	400	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,711	32,955	27,150	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	3,950	4,538	3,950
TOTAL FINANCIAL SOURCES	\$ 10,711	36,905	31,688	3,950
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	9,667	6,400	-
Dues Travel & Training	-	-	400	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	298	8,400	6,900	1,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,570	2,450	1,600	2,450
Fixed Asset Additions	-	16,388	16,388	-
Total Expenditures	1,868	36,905	31,688	3,950
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,868	36,905	31,688	3,950
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 23,215	32,058	32,058	27,520
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,843	(3,950)	(4,538)	(3,950)
FUND BALANCE (GAAP), end of year	32,058	28,108	27,520	23,570
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,058	28,108	27,520	23,570

Governmental Funds

Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	280,498	235,040	302,770	302,770
Fines and Forfeitures	-	-	-	-
Interest	(14,088)	2,039	5,164	5,164
Hospital Lease	-	-	-	-
Other	2	-	-	-
Total Revenues	266,412	237,079	307,934	307,934
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	111,175	8,084	14,337
TOTAL FINANCIAL SOURCES	\$ 266,412	348,254	316,018	322,271
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	2,647	2,647	2,646
Materials & Supplies	872	4,565	1,700	1,700
Dues Travel & Training	600	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	726	749	749	772
Contractual Services	8,094	18,854	18,905	19,354
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	217,283	239,525	210,103	286,749
Fixed Asset Additions	18,948	56,028	56,028	-
Total Expenditures	246,523	333,418	301,182	322,271
Other Financing Uses				
Transfer Out to other funds	-	14,836	14,836	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	14,836	14,836	-
TOTAL FINANCIAL USES	\$ 246,523	348,254	316,018	322,271
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 309,757	328,080	328,080	319,996
Less encumbrances, beginning of year	(1,566)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	19,889	(111,175)	(8,084)	(14,337)
FUND BALANCE (GAAP), end of year	328,080	216,905	319,996	305,659
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 328,080	216,905	319,996	305,659

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	22,777	21,081	21,081	21,081
Charges for Services	80,509	21,081	-	21,081
Fines and Forfeitures	-	-	-	-
Interest	(164,030)	21,600	28,725	21,600
Hospital Lease	-	-	-	-
Other	-	-	100,858	-
Total Revenues	(60,744)	63,762	150,664	63,762
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	834,686	-	-	2,070,705
TOTAL FINANCIAL SOURCES	\$ 773,942	63,762	150,664	2,134,467
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 40,758	46,933	42,467	118,906
Materials & Supplies	502	2,045	-	2,700
Dues Travel & Training	-	-	-	2,525
Utilities	-	72	-	492
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	724,598	5,500	5,500	160,176
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	8,084	4,825	1,761	1,839,068
Fixed Asset Additions	-	1,500	1,350	10,600
Total Expenditures	773,942	60,875	51,078	2,134,467
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 773,942	60,875	51,078	2,134,467
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,811,369	1,986,683	1,986,683	2,070,705
Less encumbrances, beginning of year	(5,564)	(15,564)	(15,564)	-
Add encumbrances, end of year	15,564	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(834,686)	2,887	99,586	(2,070,705)
FUND BALANCE (GAAP), end of year	1,986,683	1,974,006	2,070,705	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(15,564)	-	-	-
NET FUND BALANCE, end of year	\$ 1,971,119	1,974,006	2,070,705	-

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	32,414	14,773	14,772	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	32,414	14,773	14,772	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	6,832	-	-	-
TOTAL FINANCIAL SOURCES	\$ 39,246	14,773	14,772	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,528	56	55	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	6	-	-	-
Contractual Services	36,546	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	166	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	39,246	56	55	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 39,246	56	55	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,271	1,442	1,442	1,156
Less encumbrances, beginning of year	(8,000)	(15,003)	(15,003)	-
Add encumbrances, end of year	15,003	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(6,832)	14,717	14,717	-
FUND BALANCE (GAAP), end of year	1,442	1,156	1,156	1,156
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	(15,003)	-	-	-
NET FUND BALANCE, end of year	\$ (13,561)	1,156	1,156	1,156

Governmental Funds

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

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	12,164	8,000	6,950	8,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(4,888)	650	1,250	900
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>7,276</u>	<u>8,650</u>	<u>8,200</u>	<u>8,900</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,276	8,650	8,200	8,900
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 79,516	86,792	86,792	94,992
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>7,276</u>	<u>8,650</u>	<u>8,200</u>	<u>8,900</u>
FUND BALANCE (GAAP), end of year	86,792	95,442	94,992	103,892
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 86,792	95,442	94,992	103,892

Governmental Funds

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

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	118,438	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(5,486)	-	1,445	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>112,952</u>	<u>-</u>	<u>1,445</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 112,952	-	1,445	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,113	153,065	153,065	154,510
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	112,952	-	1,445	-
FUND BALANCE (GAAP), end of year	<u>153,065</u>	<u>153,065</u>	<u>154,510</u>	<u>154,510</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 153,065	153,065	154,510	154,510

Governmental Funds

Fund Statement—Opioid Settlement Fund 218 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	165,477	-	68,160	133,340
Total Revenues	<u>165,477</u>	<u>-</u>	<u>68,160</u>	<u>133,340</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 165,477	-	68,160	133,340
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	165,477	165,477	233,637
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	165,477	-	68,160	133,340
FUND BALANCE (GAAP), end of year	<u>165,477</u>	<u>165,477</u>	<u>233,637</u>	<u>366,977</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 165,477	165,477	233,637	366,977

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,252	15,000	25,857	15,000
Charges for Services	130,585	36,000	33,013	120,000
Fines and Forfeitures	-	-	-	-
Interest	(18,775)	3,500	3,800	3,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	126,062	54,500	62,670	138,500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	39,100	-	-
TOTAL FINANCIAL SOURCES	\$ 126,062	93,600	62,670	138,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	6,000	-	7,500
Dues Travel & Training	-	3,000	3,600	5,200
Utilities	150	1,200	200	1,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,501	43,400	43,400	62,625
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	40,000	-	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	42,651	93,600	47,200	116,525
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 42,651	93,600	47,200	116,525
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 300,264	383,675	383,675	399,145
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	83,411	(39,100)	15,470	21,975
FUND BALANCE (GAAP), end of year	383,675	344,575	399,145	421,120
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 383,675	344,575	399,145	421,120

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	10,000	10,000	10,000
Charges for Services	94,010	30,000	26,260	90,000
Fines and Forfeitures	-	-	-	-
Interest	7,412	5,000	20,000	2,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	101,422	45,000	56,260	102,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	165,000	153,740	-
TOTAL FINANCIAL SOURCES	\$ 101,422	210,000	210,000	102,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	210,000	210,000	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	210,000	210,000	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	210,000	210,000	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 298,148	399,570	399,570	245,830
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	101,422	(165,000)	(153,740)	102,000
FUND BALANCE (GAAP), end of year	399,570	234,570	245,830	347,830
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 399,570	234,570	245,830	347,830

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(22,190)	3,120	10,725	1,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(22,190)	3,120	10,725	1,200
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	22,190	336,526	328,921	-
TOTAL FINANCIAL SOURCES	\$ -	339,646	339,646	1,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	339,646	339,646	-
Total Expenditures	-	339,646	339,646	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	339,646	339,646	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 364,499	342,309	342,309	13,388
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(22,190)	(336,526)	(328,921)	1,200
FUND BALANCE (GAAP), end of year	342,309	5,783	13,388	14,588
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 342,309	5,783	13,388	14,588

Governmental Funds

Fund Statement—Sheriff Training Fund 251 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,561	3,600	500	2,560
Charges for Services	10,272	9,900	9,935	8,800
Fines and Forfeitures	-	-	-	-
Interest	(406)	65	220	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,427	13,565	10,655	11,580
Other Financing Sources				
Transfer In from other funds	12,000	12,000	12,000	7,530
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	12,000	12,000	12,000	7,530
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 24,427	25,565	22,655	19,110
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	16,399	16,400	20,240	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,399	16,400	20,240	16,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,399	16,400	20,240	16,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,961	21,989	21,989	24,404
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,028	9,165	2,415	2,710
FUND BALANCE (GAAP), end of year	21,989	31,154	24,404	27,114
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 21,989	31,154	24,404	27,114

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,626)	223	373	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(1,626)	223	373	420
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,626	8,007	-	7,810
TOTAL FINANCIAL SOURCES	\$ -	8,230	373	8,230
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,100	-	1,100
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	6,430	-	6,430
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	8,230	-	8,230
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	8,230	-	8,230
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,650	25,024	25,024	25,397
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,626)	(8,007)	373	(7,810)
FUND BALANCE (GAAP), end of year	25,024	17,017	25,397	17,587
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 25,024	17,017	25,397	17,587

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	50,577	73,245	-	117,055
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,577	73,245	-	117,055
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,577	73,245	-	117,055
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	8,791	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	20,522	43,947	-	70,233
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	21,264	29,298	-	46,822
Total Expenditures	50,577	73,245	-	117,055
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 50,577	73,245	-	117,055
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	(9,803)	1,250	2,877	1,364
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	40,197	51,250	52,877	51,364
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 40,197	51,250	52,877	51,364
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	511	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	16,750	16,750	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	511	20,250	16,750	3,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 511	20,250	16,750	3,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 129,299	168,985	168,985	205,112
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	39,686	31,000	36,127	47,864
FUND BALANCE (GAAP), end of year	168,985	199,985	205,112	252,976
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 168,985	199,985	205,112	252,976

Governmental Funds

Fund Statement—Sheriff Revolving Fund 255 (Nonmajor Fund)

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	21,143	21,524	22,300	20,480
Intergovernmental	-	-	-	-
Charges for Services	5,082	4,992	4,782	4,680
Fines and Forfeitures	-	-	-	-
Interest	(16,321)	2,280	3,860	3,860
Hospital Lease	-	-	-	-
Other	3,113	-	-	-
Total Revenues	<u>13,017</u>	<u>28,796</u>	<u>30,942</u>	<u>29,020</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	8,396	-	7,860
TOTAL FINANCIAL SOURCES	\$ 13,017	37,192	30,942	36,880
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,000	250	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,098	1,200	1,152	1,200
Contractual Services	9,221	16,932	12,157	24,680
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,000	(13,881)	10,000
Fixed Asset Additions	-	8,060	8,060	-
Total Expenditures	<u>10,319</u>	<u>37,192</u>	<u>7,738</u>	<u>36,880</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 10,319	37,192	7,738	36,880
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 256,544	260,322	260,322	265,564
Less encumbrances, beginning of year	(16,882)	(17,962)	(17,962)	-
Add encumbrances, end of year	17,962	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,698	(8,396)	23,204	(7,860)
FUND BALANCE (GAAP), end of year	<u>260,322</u>	<u>233,964</u>	<u>265,564</u>	<u>257,704</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(17,962)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 242,360	233,964	265,564	257,704

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,698	21,000	23,500	21,500
Fines and Forfeitures	-	-	-	-
Interest	(5,382)	760	1,420	847
Hospital Lease	-	-	-	-
Other	7,461	-	-	-
Total Revenues	27,777	21,760	24,920	22,347
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	6,890	-	14,053
TOTAL FINANCIAL SOURCES	\$ 27,777	28,650	24,920	36,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	12,281	28,650	16,400	36,400
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(738)	-	(14,900)	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,543	28,650	1,500	36,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,543	28,650	1,500	36,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 77,645	93,141	93,141	101,661
Less encumbrances, beginning of year	(15,638)	(14,900)	(14,900)	-
Add encumbrances, end of year	14,900	-	-	-
Fund Balance Increase (Decrease) resulting from operations	16,234	(6,890)	23,420	(14,053)
FUND BALANCE (GAAP), end of year	93,141	71,351	101,661	87,608
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(14,900)	-	-	-
NET FUND BALANCE, end of year	\$ 78,241	71,351	101,661	87,608

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	10,407	10,406	-
Charges for Services	54,500	34,000	72,000	71,000
Fines and Forfeitures	-	-	-	-
Interest	(10,541)	1,431	3,100	3,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	43,959	45,838	85,506	74,100
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 43,959	45,838	85,506	74,100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,341	5,146	4,550	3,870
Dues Travel & Training	2,354	3,245	2,250	3,825
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,549	4,600	647	5,100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,800	-	10,800
Fixed Asset Additions	-	9,261	9,261	1,500
Total Expenditures	6,244	33,052	16,708	25,095
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,244	33,052	16,708	25,095
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 161,025	198,740	198,740	267,538
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	37,715	12,786	68,798	49,005
FUND BALANCE (GAAP), end of year	198,740	211,526	267,538	316,543
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 198,740	211,526	267,538	316,543

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	13,035	11,000	12,000	11,000
Fines and Forfeitures	-	-	-	-
Interest	(1,564)	257	476	147
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,471	11,257	12,476	11,147
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 11,471	11,257	12,476	11,147
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	4,045	5,268	2,100	5,622
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	4,045	5,268	2,100	5,622
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 4,045	5,268	2,100	5,622
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,684	32,110	32,110	42,486
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,426	5,989	10,376	5,525
FUND BALANCE (GAAP), end of year	32,110	38,099	42,486	48,011
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,110	38,099	42,486	48,011

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,628	25,000	7,200	25,000
Fines and Forfeitures	-	-	-	-
Interest	(2,264)	330	430	330
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,364	25,330	7,630	25,330
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	5,651	-	11,223	-
TOTAL FINANCIAL SOURCES	\$ 18,015	25,330	18,853	25,330
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,818	20,186	18,733	22,849
Materials & Supplies	197	1,125	120	1,125
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,015	21,411	18,853	24,074
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,015	21,411	18,853	24,074
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 37,678	32,027	32,027	20,804
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,651)	3,919	(11,223)	1,256
FUND BALANCE (GAAP), end of year	32,027	35,946	20,804	22,060
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,027	35,946	20,804	22,060

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,000	20,000	20,000	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	20,000	20,000	20,000	20,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 20,000	20,000	20,000	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,000	-	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	15,545	18,500	-	18,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	15,545	20,000	-	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,545	20,000	-	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	4,455	4,455	24,455
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,455	-	20,000	-
FUND BALANCE (GAAP), end of year	4,455	4,455	24,455	24,455
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,455	4,455	24,455	24,455

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(244)	111	62	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(244)</u>	<u>111</u>	<u>62</u>	<u>111</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	244	889	-	889
TOTAL FINANCIAL SOURCES	\$ -	1,000	62	1,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	1,000	-	1,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,051	3,807	3,807	3,869
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(244)</u>	<u>(889)</u>	<u>62</u>	<u>(889)</u>
FUND BALANCE (GAAP), end of year	3,807	2,918	3,869	2,980
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND BALANCE, end of year	\$ 3,807	2,918	3,869	2,980

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,889	14,500	14,370	14,500
Fines and Forfeitures	-	-	-	-
Interest	(1,432)	150	400	150
Hospital Lease	-	-	-	-
Other	14	35	15	35
Total Revenues	20,471	14,685	14,785	14,685
Other Financing Sources				
Transfer In from other funds	1,027	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	1,027	-	-	-
Fund Balance Used for Operations	-	7,305	6,703	2,925
TOTAL FINANCIAL SOURCES	\$ 21,498	21,990	21,488	17,610
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	737	975	725	1,100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	-	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	737	985	725	1,110
Other Financing Uses				
Transfer Out to other funds	15,177	21,005	20,763	16,500
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	15,177	21,005	20,763	16,500
TOTAL FINANCIAL USES	\$ 15,914	21,990	21,488	17,610
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,177	20,761	20,761	14,058
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,584	(7,305)	(6,703)	(2,925)
FUND BALANCE (GAAP), end of year	20,761	13,456	14,058	11,133
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 20,761	13,456	14,058	11,133

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	45,950	60,000	55,000	60,000
Fines and Forfeitures	-	-	-	-
Interest	(9,847)	-	5,100	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	36,103	60,000	60,100	60,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 36,103	60,000	60,100	60,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	60,000	-	60,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	60,000	-	60,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	60,000	-	60,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 154,707	176,575	176,575	236,675
Less encumbrances, beginning of year	(14,235)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,103	-	60,100	-
FUND BALANCE (GAAP), end of year	176,575	176,575	236,675	236,675
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 176,575	176,575	236,675	236,675

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	90,376	100,000	72,000	80,000
Fines and Forfeitures	-	-	-	-
Interest	(39,681)	5,400	7,700	6,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,695	105,400	79,700	86,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	8,527	221,200	-	241,085
TOTAL FINANCIAL SOURCES	\$ 59,222	326,600	79,700	327,085
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	6,500	5,400	6,500
Dues Travel & Training	71	4,830	4,065	4,430
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	59,151	69,870	60,525	66,155
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	245,400	-	250,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	59,222	326,600	69,990	327,085
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 59,222	326,600	69,990	327,085
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 642,839	634,312	634,312	644,022
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,527)	(221,200)	9,710	(241,085)
FUND BALANCE (GAAP), end of year	634,312	413,112	644,022	402,937
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 634,312	413,112	644,022	402,937

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	40,358	38,500	38,760	39,000
Fines and Forfeitures	-	-	-	-
Interest	(14,844)	1,900	3,750	1,900
Hospital Lease	-	-	-	-
Other	720	950	750	950
Total Revenues	26,234	41,350	43,260	41,850
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 26,234	41,350	43,260	41,850
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	23	250	50	250
Dues Travel & Training	827	15,850	2,000	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,101	23,750	8,400	23,750
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	13,951	39,850	10,450	39,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 13,951	39,850	10,450	39,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 238,748	251,031	251,031	283,841
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,283	1,500	32,810	2,000
FUND BALANCE (GAAP), end of year	251,031	252,531	283,841	285,841
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 251,031	252,531	283,841	285,841

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,421	10,300	75,000	154,200
Charges for Services	82,896	96,000	55,242	55,000
Fines and Forfeitures	-	-	-	-
Interest	(22,560)	3,300	4,797	2,900
Hospital Lease	-	-	-	-
Other	-	100	155	100
Total Revenues	67,757	109,700	135,194	212,200
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	27,367	89,668	21,783	21,596
TOTAL FINANCIAL SOURCES	\$ 95,124	199,368	156,977	233,796
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,109	12,080	1,188	13,151
Materials & Supplies	17,301	13,665	12,573	17,825
Dues Travel & Training	18,042	30,907	32,310	30,170
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	46,806	116,866	101,300	160,650
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	10,866	25,850	9,606	12,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	95,124	199,368	156,977	233,796
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 95,124	199,368	156,977	233,796
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 361,740	334,373	334,373	312,590
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(27,367)	(89,668)	(21,783)	(21,596)
FUND BALANCE (GAAP), end of year	334,373	244,705	312,590	290,994
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 334,373	244,705	312,590	290,994

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	8,070	8,400	8,400	8,400
Fines and Forfeitures	-	-	-	-
Interest	(5,050)	1,100	958	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,020	9,500	9,358	9,500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	5,328	66,295	55,849	38,060
TOTAL FINANCIAL SOURCES	\$ 8,348	75,795	65,207	47,560
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	178	875	450	1,225
Dues Travel & Training	4,287	20,650	17,583	22,885
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	500	17,534	13,534	5,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,323	4,416	2,350	18,250
Fixed Asset Additions	2,060	32,320	31,290	-
Total Expenditures	8,348	75,795	65,207	47,560
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 8,348	75,795	65,207	47,560
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 80,195	74,867	74,867	19,018
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,328)	(66,295)	(55,849)	(38,060)
FUND BALANCE (GAAP), end of year	74,867	8,572	19,018	(19,042)
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 74,867	8,572	19,018	(19,042)

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	15,860	15,000	17,080	17,000
Fines and Forfeitures	-	-	-	-
Interest	(2,325)	325	588	500
Hospital Lease	-	-	-	-
Other	-	100	-	100
Total Revenues	13,535	15,425	17,668	17,600
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	1,575	-	-
TOTAL FINANCIAL SOURCES	\$ 13,535	17,000	17,668	17,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	11,525	15,000	5,000	15,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	279	2,000	2,000	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,804	17,000	7,000	17,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,804	17,000	7,000	17,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 35,878	37,609	37,609	48,277
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,731	(1,575)	10,668	600
FUND BALANCE (GAAP), end of year	37,609	36,034	48,277	48,877
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 37,609	36,034	48,277	48,877

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	70,346	70,000	86,897	-
Charges for Services	75,896	27,000	27,000	27,000
Fines and Forfeitures	-	-	-	-
Interest	(5,254)	550	1,400	1,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	140,988	97,550	115,297	28,400
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	33,877	-	122,035
TOTAL FINANCIAL SOURCES	\$ 140,988	131,427	115,297	150,435
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	80,507	-	82,165
Materials & Supplies	-	4,450	2,027	3,520
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	26,720	6,000	45,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	38	19,750	1,000	19,750
Fixed Asset Additions	-	-	-	-
Total Expenditures	38	131,427	9,027	150,435
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 38	131,427	9,027	150,435
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 66,737	207,687	207,687	313,957
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	140,950	(33,877)	106,270	(122,035)
FUND BALANCE (GAAP), end of year	207,687	173,810	313,957	191,922
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 207,687	173,810	313,957	191,922

Governmental Funds

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

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimated</u>	2024 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	98,913	71,012	72,006	70,178
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(55,758)	8,095	8,987	6,095
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>43,155</u>	<u>79,107</u>	<u>80,993</u>	<u>76,273</u>
Other Financing Sources				
Transfer In from other funds	867,962	869,812	869,812	871,062
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>867,962</u>	<u>869,812</u>	<u>869,812</u>	<u>871,062</u>
Fund Balance Used for Operations	69,371	34,186	32,300	36,794
TOTAL FINANCIAL SOURCES	\$ 980,488	983,105	983,105	984,129
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	976,563	978,009	978,010	980,879
Emergency	-	-	-	-
Other	3,925	3,591	3,590	3,250
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>980,488</u>	<u>981,600</u>	<u>981,600</u>	<u>984,129</u>
Other Financing Uses				
Transfer Out to other funds	-	1,505	1,505	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>1,505</u>	<u>1,505</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 980,488	983,105	983,105	984,129
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 482,855	413,484	413,484	381,184
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(69,371)	(34,186)	(32,300)	(36,794)
FUND BALANCE (GAAP), end of year	<u>413,484</u>	<u>379,298</u>	<u>381,184</u>	<u>344,390</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(413,484)</u>	<u>(379,298)</u>	<u>(381,184)</u>	<u>(344,390)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement—Series 2015 Special Obligation Bonds-ECC Fund 306 (Nonmajor Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(30,310)	4,200	4,055	2,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(30,310)	4,200	4,055	2,200
Other Financing Sources				
Transfer In from other funds	867,962	869,812	869,812	871,062
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	867,962	869,812	869,812	871,062
Fund Balance Used for Operations	30,310	-	-	-
TOTAL FINANCIAL SOURCES	\$ 867,962	874,012	873,867	873,262
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	867,644	869,494	869,495	870,745
Emergency	-	-	-	-
Other	318	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	867,962	869,812	869,813	871,063
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 867,962	869,812	869,813	871,063
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 14,162	(16,148)	(16,148)	(12,094)
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(30,310)	4,200	4,054	2,199
FUND BALANCE (GAAP), end of year	(16,148)	(11,948)	(12,094)	(9,895)
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ 16,148	\$ 11,948	\$ 12,094	\$ 9,895
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	49,642	42,082	43,635	41,899
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(12,586)	2,125	2,395	2,125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	37,056	44,207	46,030	44,024
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	31,540	23,960	22,137	23,688
TOTAL FINANCIAL SOURCES	\$ 68,596	68,167	68,167	67,712
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,434	66,299	66,299	66,143
Emergency	-	-	-	-
Other	2,162	1,868	1,868	1,569
Fixed Asset Additions	-	-	-	-
Total Expenditures	68,596	68,167	68,167	67,712
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 68,596	68,167	68,167	67,712
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 238,256	206,716	206,716	184,579
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(31,540)	(23,960)	(22,137)	(23,688)
FUND BALANCE (GAAP), end of year	206,716	182,756	184,579	160,891
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(206,716)	(182,756)	(184,579)	(160,891)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	11,659	8,216	8,217	8,124
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(6,283)	870	1,373	870
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,376	9,086	9,590	8,994
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	7,099	3,239	2,735	5,131
TOTAL FINANCIAL SOURCES	\$ 12,475	12,325	12,325	14,125
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	12,475	12,325	12,325	14,125
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	12,475	12,325	12,325	14,125
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 12,475	12,325	12,325	14,125
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 109,594	102,495	102,495	99,760
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(7,099)	(3,239)	(2,735)	(5,131)
FUND BALANCE (GAAP), end of year	102,495	99,256	99,760	94,629
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(102,495)	(99,256)	(99,760)	(94,629)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	5,869	5,810	5,810	5,811
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,629)	220	295	220
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,240	6,030	6,105	6,031
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	6,272	4,522	4,446	4,654
TOTAL FINANCIAL SOURCES	\$ 10,512	10,552	10,551	10,685
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	9,067	9,147	9,147	9,322
Emergency	-	-	-	-
Other	1,445	1,405	1,404	1,363
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,512	10,552	10,551	10,685
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,512	10,552	10,551	10,685
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,287	27,015	27,015	22,569
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(6,272)	(4,522)	(4,446)	(4,654)
FUND BALANCE (GAAP), end of year	27,015	22,493	22,569	17,915
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(27,015)	(22,493)	(22,569)	(17,915)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	760	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	761	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	1,505	1,505	-
TOTAL FINANCIAL SOURCES	\$ 761	1,505	1,505	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	1,505	1,505	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	1,505	1,505	-
TOTAL FINANCIAL USES	\$ -	1,505	1,505	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 744	1,505	1,505	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	761	(1,505)	(1,505)	-
FUND BALANCE (GAAP), end of year	1,505	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,505)	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	2,019	1,998	1,999	2,000
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(2,888)	410	583	410
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(869)	2,408	2,582	2,410
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	7,119	3,642	3,468	3,440
TOTAL FINANCIAL SOURCES	\$ 6,250	6,050	6,050	5,850
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	6,250	6,050	6,050	5,850
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,250	6,050	6,050	5,850
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,250	6,050	6,050	5,850
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 51,787	44,668	44,668	41,200
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(7,119)	(3,642)	(3,468)	(3,440)
FUND BALANCE (GAAP), end of year	44,668	41,026	41,200	37,760
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(44,668)	(41,026)	(41,200)	(37,760)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	28,964	12,906	12,345	12,344
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(2,063)	270	286	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	26,901	13,176	12,631	12,614
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	1,518	2,063	2,080
TOTAL FINANCIAL SOURCES	\$ 26,901	14,694	14,694	14,694
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	14,693	14,694	14,694	14,694
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,693	14,694	14,694	14,694
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 14,693	14,694	14,694	14,694
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 35,025	47,233	47,233	45,170
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,208	(1,518)	(2,063)	(2,080)
FUND BALANCE (GAAP), end of year	47,233	45,715	45,170	43,090
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	\$ (47,233)	\$ (45,715)	\$ (45,170)	\$ (43,090)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,322,396	7,590,311	7,057,989	9,608,466
Fines and Forfeitures	100	-	-	-
Interest	361	43,270	102,720	100,440
Hospital Lease	-	-	-	-
Other	462,146	407,031	428,021	407,031
Total Revenues	6,252,389	8,040,612	7,588,730	10,115,937
Other Financing Sources				
Transfer In from other funds	34,913	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	180,546	11,800	-	10,300
Total Other Financing Sources	215,459	11,800	-	10,300
Fund Balance Used for Operations	1,206,488	131,798	92,421	-
TOTAL FINANCIAL SOURCES	\$ 7,674,336	8,184,210	7,681,151	10,126,237
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,121,050	1,390,474	1,195,940	1,698,692
Materials & Supplies	143,615	111,621	112,268	130,806
Dues Travel & Training	303	3,900	4,969	24,625
Utilities	426,596	430,815	431,629	457,470
Vehicle Expense	27,659	22,060	15,505	24,490
Equip & Bldg Maintenance	1,089,284	778,752	723,502	480,916
Contractual Services	3,733,586	5,287,628	5,094,741	5,813,005
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	11,000
Other	52,539	91,792	74,013	105,617
Fixed Asset Additions	52,533	56,168	28,584	909,800
Total Expenditures	6,647,165	8,184,210	7,681,151	9,656,421
Other Financing Uses				
Transfer Out to other funds	1,027,171	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,027,171	-	-	-
TOTAL FINANCIAL USES	\$ 7,674,336	8,184,210	7,681,151	9,656,421
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,315,595	6,184,892	6,184,892	5,920,631
Less encumbrances, beginning of year	(35,622)	(171,840)	(171,840)	-
Add encumbrances, end of year	171,840	-	-	-
Proprietary adjustment to full accrual	(60,433)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,206,488)	(131,798)	(92,421)	469,816
FUND BALANCE (GAAP), end of year	6,184,892	5,881,254	5,920,631	6,390,447
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,184,892	5,881,254	5,920,631	6,390,447

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,359,995	4,509,354	3,987,390	5,170,845
Fines and Forfeitures	-	-	-	-
Interest	(184,633)	20,000	41,167	40,000
Hospital Lease	-	-	-	-
Other	442,470	400,000	397,533	400,000
Total Revenues	3,617,832	4,929,354	4,426,090	5,610,845
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	162,064	-	332,288	-
TOTAL FINANCIAL SOURCES	\$ 3,779,896	4,929,354	4,758,378	5,610,845
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	184	200	405	450
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,773,862	4,893,212	4,741,500	5,398,097
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	5,850	33,000	16,473	33,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,779,896	4,926,412	4,758,378	5,431,547
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,779,896	4,926,412	4,758,378	5,431,547
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,191,861	2,029,797	2,029,797	1,697,509
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(162,064)	2,942	(332,288)	179,298
FUND BALANCE (GAAP), end of year	2,029,797	2,032,739	1,697,509	1,876,807
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,029,797	2,032,739	1,697,509	1,876,807

Internal Service Funds

Fund Statement—Self-Insured Dental Plan 601

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	259,774	288,225	257,180	276,265
Fines and Forfeitures	-	-	-	-
Interest	(23,097)	2,500	5,187	5,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	236,677	290,725	262,367	281,265
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	5,067	-	-	5,190
TOTAL FINANCIAL SOURCES	\$ 241,744	290,725	262,367	286,455
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	241,744	275,362	249,770	286,455
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	241,744	275,362	249,770	286,455
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 241,744	275,362	249,770	286,455
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 345,506	340,439	340,439	353,036
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,067)	15,363	12,597	(5,190)
FUND BALANCE (GAAP), end of year	340,439	355,802	353,036	347,846
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 340,439	355,802	353,036	347,846

Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(43,220)	-	-	-
Hospital Lease	-	-	-	-
Other	1,000	-	-	-
Total Revenues	(42,220)	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	167,328	-	-	-
Total Other Financing Sources	167,328	-	-	-
Fund Balance Used for Operations	539,764	-	-	-
TOTAL FINANCIAL SOURCES	\$ 664,872	-	-	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	(362,299)	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	(362,299)	-	-	-
Other Financing Uses				
Transfer Out to other funds	1,027,171	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	1,027,171	-	-	-
TOTAL FINANCIAL USES	\$ 664,872	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 539,764	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(539,764)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,850,659	1,752,911	1,773,576	2,349,220
Fines and Forfeitures	100	-	-	-
Interest	(67,283)	9,750	16,250	14,000
Hospital Lease	-	-	-	-
Other	11,644	-	23,458	-
Total Revenues	1,795,120	1,762,661	1,813,284	2,363,220
Other Financing Sources				
Transfer In from other funds	34,913	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	13,218	11,800	-	10,300
Total Other Financing Sources	48,131	11,800	-	10,300
Fund Balance Used for Operations	-	322,953	15,883	364,204
TOTAL FINANCIAL SOURCES	\$ 1,843,251	2,097,414	1,829,167	2,737,724
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,121,050	1,390,474	1,195,940	1,698,692
Materials & Supplies	97,853	111,321	111,863	130,256
Dues Travel & Training	303	3,900	4,969	24,625
Utilities	16,023	18,340	17,463	23,856
Vehicle Expense	27,659	22,060	15,505	24,490
Equip & Bldg Maintenance	254,678	306,305	293,832	383,935
Contractual Services	80,279	119,054	103,471	128,453
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	11,000	-	11,000
Other	49,815	58,792	57,540	72,617
Fixed Asset Additions	52,533	56,168	28,584	239,800
Total Expenditures	1,700,193	2,097,414	1,829,167	2,737,724
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,700,193	2,097,414	1,829,167	2,737,724
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 947,989	1,017,367	1,017,367	982,234
Less encumbrances, beginning of year	(32,497)	(19,250)	(19,250)	-
Add encumbrances, end of year	19,250	-	-	-
Proprietary adjustment to full accrual	(60,433)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	143,058	(322,953)	(15,883)	(364,204)
FUND BALANCE (GAAP), end of year	1,017,367	675,164	982,234	618,030
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,017,367	675,164	982,234	618,030

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	265,746	392,840	392,860	425,193
Fines and Forfeitures	-	-	-	-
Interest	(118,545)	-	18,000	20,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	147,201	392,840	410,860	445,693
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	729,857	16,626	-	-
TOTAL FINANCIAL SOURCES	\$ 877,058	409,466	410,860	445,693
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	45,578	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	834,606	409,466	370,560	40,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(3,126)	-	-	-
Fixed Asset Additions	-	-	-	50,000
Total Expenditures	877,058	409,466	370,560	90,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 877,058	409,466	370,560	90,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,811,847	1,231,455	1,231,455	1,119,165
Less encumbrances, beginning of year	(3,125)	(152,590)	(152,590)	-
Add encumbrances, end of year	152,590	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(729,857)	(16,626)	40,300	355,693
FUND BALANCE (GAAP), end of year	1,231,455	1,062,239	1,119,165	1,474,858
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,231,455	1,062,239	1,119,165	1,474,858

Internal Service Funds

Fund Statement—Utilities Fund 621

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	386,545	423,543	423,543	433,614
Fines and Forfeitures	-	-	-	-
Interest	(15,435)	3,200	2,850	3,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	371,110	426,743	426,393	436,814
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	39,463	-	-	-
TOTAL FINANCIAL SOURCES	\$ 410,573	426,743	426,393	436,814
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	410,573	412,475	414,166	433,614
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	410,573	412,475	414,166	433,614
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 410,573	412,475	414,166	433,614
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 187,339	147,876	147,876	160,103
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(39,463)	14,268	12,227	3,200
FUND BALANCE (GAAP), end of year	147,876	162,144	160,103	163,303
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 147,876	162,144	160,103	163,303

Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(6,235)	1,180	1,450	1,180
Hospital Lease	-	-	-	-
Other	7,032	7,031	7,030	7,031
Total Revenues	797	8,211	8,480	8,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	54,870	50,630	48,870
TOTAL FINANCIAL SOURCES	\$ 797	63,081	59,110	57,081
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	100	-	100
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	62,981	59,110	56,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	63,081	59,110	57,081
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	63,081	59,110	57,081
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 99,478	100,275	100,275	49,645
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	797	(54,870)	(50,630)	(48,870)
FUND BALANCE (GAAP), end of year	100,275	45,405	49,645	775
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 100,275	45,405	49,645	775

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,979)	-	431	400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(1,979)	-	431	400
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,979	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	-	431	400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,200	30,221	30,221	30,652
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,979)	-	431	400
FUND BALANCE (GAAP), end of year	30,221	30,221	30,652	31,052
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,221	30,221	30,652	31,052

Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	150,000	873,845
Fines and Forfeitures	-	-	-	-
Interest	(60,765)	6,500	14,300	16,020
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	89,235	156,500	164,300	889,865
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 89,235	156,500	164,300	889,865
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	620,000
Total Expenditures	-	-	-	620,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	620,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 994,716	1,083,951	1,083,951	1,248,251
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	89,235	156,500	164,300	269,865
FUND BALANCE (GAAP), end of year	1,083,951	1,240,451	1,248,251	1,518,116
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,083,951	1,240,451	1,248,251	1,518,116

Internal Service Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	49,677	73,438	73,440	79,484
Fines and Forfeitures	-	-	-	-
Interest	(11,061)	140	3,085	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	38,616	73,578	76,525	79,624
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 38,616	73,578	76,525	79,624
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 164,895	203,511	203,511	280,036
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	38,616	73,578	76,525	79,624
FUND BALANCE (GAAP), end of year	203,511	277,089	280,036	359,660
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 203,511	277,089	280,036	359,660

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(5,562)	769	1,115	769
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>(5,562)</u>	<u>769</u>	<u>1,115</u>	<u>769</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	11,931	8,613	8,500	10,287
TOTAL FINANCIAL SOURCES	\$ 6,369	9,382	9,615	11,056
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6,369	9,382	9,615	11,056
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>6,369</u>	<u>9,382</u>	<u>9,615</u>	<u>11,056</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 6,369	9,382	9,615	11,056
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 92,020	80,089	80,089	71,589
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(11,931)</u>	<u>(8,613)</u>	<u>(8,500)</u>	<u>(10,287)</u>
FUND BALANCE (GAAP), end of year	80,089	71,476	71,589	61,302
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$ 42,418	33,805	33,918	23,631

Trust Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(1,966)	270	424	270
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(1,966)	270	424	270
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	2,221	33	-	30
TOTAL FINANCIAL SOURCES	\$ 255	303	424	300
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	255	303	303	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	255	303	303	300
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 255	303	303	300
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,243	30,022	30,022	30,143
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,221)	(33)	121	(30)
FUND BALANCE (GAAP), end of year	30,022	29,989	30,143	30,113
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ (2,378)	(2,411)	(2,257)	(2,287)

Trust Funds

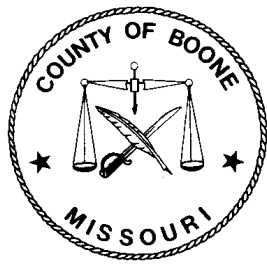
Fund Statement –Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(352)	49	76	49
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(352)	49	76	49
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	352	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	49	76	49
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,761	5,409	5,409	5,485
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(352)	49	76	49
FUND BALANCE (GAAP), end of year	5,409	5,458	5,485	5,534
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 138	187	214	263

Trust Funds

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

	2022 Actual	2023 Budget	2023 Estimated	2024 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(3,244)	450	615	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(3,244)	450	615	450
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	9,358	8,629	8,697	10,306
TOTAL FINANCIAL SOURCES	\$ 6,114	9,079	9,312	10,756
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6,114	9,079	9,312	10,756
Fixed Asset Additions	-	-	-	-
Total Expenditures	6,114	9,079	9,312	10,756
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 6,114	9,079	9,312	10,756
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 54,016	44,658	44,658	35,961
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(9,358)	(8,629)	(8,697)	(10,306)
FUND BALANCE (GAAP), end of year	44,658	36,029	35,961	25,655
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 44,658	36,029	35,961	25,655



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 64 FTE, or 13%.

General Government Operations—Approximately 16 FTE permanent positions (net) have been added over the past 10 years, a 17% increase. The 2024 budget includes a net increase of 4.4 FTE: a new 1.0 FTE Grant Administrator in Commission; 2.0 FTE will be added to Human Resources for payroll functions, a payroll coordinator and a payroll administrator; 1.38 FTE have been removed from the County Clerk’s budget for payroll functions transferring from their office; the Election Office Specialist I/II PT Pool hours increase by 2.5 FTE in Elections and the .19 FTE Intern pool was eliminated; 1.0 FTE for a Helpdesk Technician in IT, a reduction of 0.5 FTE for the Helpdesk Tech Pool & 0.04 FTE for the Temporary Security Technician.

Public Safety—Approximately 33 FTE positions (net) have been added over the past 10 years, a 11% increase. The increase is largely due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County and additional positions added thereafter. The 2024 budget includes several new permanent positions: 2.0 FTE Service Specialist positions for Joint Communications and 0.5 FTE for an intern position in Office of Emergency Management.

Grant funded positions are reflected according to the remaining approved grant period, which is less than a full year because the grant period does not align with the County’s fiscal year. Accordingly, a combined reduction of 4.55 FTE has been reflected.

Environment, Protective Inspection, & Infrastructure— The 2024 budget reflects the addition of 2.15 FTE, an additional mechanic position in R&B Fleet Maintenance Operations; a new On-site Wastewater & Rental Housing Standards Coordinator in Resource Management Building Inspection; and an increase in budget hours for the temporary Sr. Road Maintenance Worker Pool in Road Maintenance. Over the past ten-year period, total FTEs have decreased by .3% or .3 FTE, attributable to eliminating vacant positions.

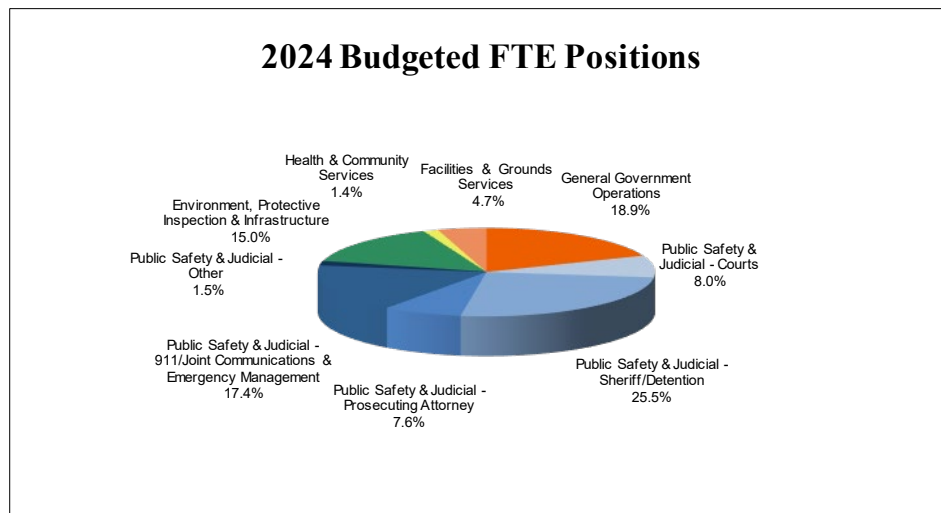
Health and Community Services— Approximately 5 FTE have been added over the past 10 years, a 173% increase. FY 2014 was the first year for the County to employ staff for health and community services activities and resulted from voter passage of the Community Children’s Services sales tax. The 2024 budget reflects the addition of a full-time program manager position for Community Services.

Facilities and Grounds Services—Twelve (12) FTEs have been added over the past 10 years, which represents an 80% increase. The 2024 budget includes an additional 4.0 FTEs, for a new Maintenance Supervisor, an additional Custodian, a new Landscape & Turf Supervisor, and a new Construction Project Manager.

Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2024 FTE	DEPT NO	DEPT NAME	2024 FTE
General Government Operations			Public Safety & Judicial - Prosecuting Attorney		
1110	Auditor	8.00	1261	GF Prosecuting Attorney	29.20
1115	HR & Risk Mgmt Operations	6.00	1262	GF Pros Atmny Victim Witness	5.91
1118	Purchasing	4.75	1263	Pros Atmny Child Support Enf	3.00
1121	County Commission	6.19	2610	Pros Atmny Tax Colletion	0.40
1126	County Counselor	4.00	2903	LEST Prosecuting Attorney	5.00
1131	GF County Clerk Operations	3.75			43.51
1132	GF Election and VR Operations	9.63	Public Safety & Judicial - 911/Joint Communications & Emergency Management		
1140	Treasurer	3.75	2701	BOCO Joint Comm 911 Operations	71.41
1150	GF Collector	9.24	2702	Emergency Mgmt Operations	8.00
1160	GF Recorder	7.00	2704	BOCO Joint Comm Raido Ops	3.70
1170	GF IT Administration	6.00	2709	911/EM IT Technical Support	7.00
1171	GF IT Facilities Security	1.00	2711	BOCO Joint Comm Administration	10.13
1173	GF IT Software Development	7.00		Total	100.24
1174	GF IT Technical Support	10.63	Public Safety & Judicial - Other		
1176	GF IT GIS	3.00	1200	Public Administrator	8.75
1194	GF IT Mail Services	2.00			8.75
2010	Assessment	17.23	Environment, Protective Inspection & Infrastructure		
2110	Collector Tax Maint Fnd Activity	0.08	1360	GF RM Solid Waste	0.25
		109.25	1710	GF RM Land Use Planning	5.41
			1711	GF RM Administration	1.13
			1720	GF RM Building Inspection	7.00
			1725	GF RM Stormwater Planning	1.83
			2040	R&B Road Maintenance	46.19
			2042	R&B Fleet Mntc Operations	6.24
			2043	R&B Traffic/Sign	2.00
			2044	R&B Administration	4.00
			2045	R&B RM Road Inspection	4.00
			2046	R&B RM Stormwater Planning	1.83
			2080	R&B RM Administration	0.87
			2081	R&B RM Engineering	5.43
					86.18
			Health & Community Services		
			1420	GF Community Services Admin	0.25
			2130	CMTYHLTHFND Comm Service Admin	1.60
			2160	CSF Community Services Admin	6.34
					8.19
			Facilities & Grounds Services		
			6100	FM Building Maintenance	7.00
			6101	FM Housekeeping & Custodial Svcs	11.00
			6104	FM Grounds Maintenance	4.00
			6105	FM Administration	4.00
			6108	FM Construction Management	1.00
					27.00
			Grand Total		575.95



Personnel Summary

Summary of Personnel by Fund—10 Years

FUND	DEPT NO	DEPT NAME	2015	2016	2017	2018
100	1110	Auditor	6.00	6.00	6.00	6.00
100	1115	HR & Risk Mgmt Operations	4.00	4.00	4.00	4.00
100	1118	Purchasing	3.75	3.75	3.75	3.75
100	1121	County Commission	5.45	5.25	5.25	5.25
100	1126	County Counselor	4.00	4.00	4.00	4.00
100	1131	GF County Clerk Operations	3.75	3.75	3.75	3.75
100	1132	GF Election and VR Operations	6.62	10.60	7.33	8.48
100	1140	Treasurer	3.75	3.75	3.75	3.75
100	1150	GF Collector	8.25	8.25	8.25	8.24
100	1160	GF Recorder	8.00	8.00	8.00	8.00
100	1170	GF IT Administration	17.63	18.63	18.63	19.63
100	1171	GF IT Facilities Security	-	-	-	1.00
100	1173	GF IT Software Development	-	-	-	-
100	1174	GF IT Technical Support	-	-	-	-
100	1176	GF IT GIS	2.00	2.00	3.00	3.00
100	1194	GF IT Mail Services	2.00	2.00	2.00	2.00
100	1200	Public Administrator	6.99	7.25	7.25	8.25
100	1210	GF Court Operations	22.50	22.50	22.50	22.72
100	1221	GF Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	GF Juvenile Office	4.44	4.44	4.60	4.31
100	1242	GF Juvenile Detention	5.86	5.67	5.27	4.55
100	1243	GF Juvenile Grants	3.00	2.80	2.80	2.80
100	1244	GF Court Ops Grants	-	-	-	-
100	1245	GF Treatment Court Grants	-	-	-	-
100	1228	GF Sheriff/Detention Administration	-	-	-	-
100	1251	GF Sheriff Operations	66.90	67.90	67.90	68.90
100	1253	GF Sheriff Grants	2.00	2.00	2.00	2.00
100	1255	GF Detention Operations	61.56	61.56	51.73	51.73
100	1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	-	-
100	1261	GF Prosecuting Attorney	25.50	25.50	25.60	26.60
100	1262	GF Pros Atrny Victim Witness	3.48	5.48	5.48	5.48
100	1263	Pros Attrny Child Support Enf	3.00	3.00	3.00	3.00
100	1360	GF RM Solid Waste	0.25	0.25	0.25	0.25
100	1420	GF Community Services Admin	0.25	0.35	0.25	0.25
100	1710	GF RM Land Use Planning	5.18	5.18	5.18	5.18
100	1711	GF RM Administration	-	-	-	-
100	1720	GF RM Building Inspection	6.44	6.44	6.44	6.44
100	1725	GF RM Stormwater Planning	1.50	1.50	1.50	1.50
100	1740	On-site Waste Water	-	-	-	-
		General Fund Total	301.05	308.80	294.46	299.81

a The FTE allocations for grant-funded positions reflects a partial year per grant period.

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2019	2020	2021	2022	2023	2024	2023-2024 Change
7.00	7.00	7.00	7.00	8.00	8.00	-
4.00	4.00	4.00	4.00	4.00	6.00	2.00
3.75	3.75	3.75	4.75	4.75	4.75	-
5.00	5.00	4.75	5.00	5.19	6.19	1.00
4.00	4.00	4.00	4.00	4.00	4.00	-
3.75	3.75	4.00	5.13	5.13	3.75	(1.38)
7.32	9.82	7.32	7.32	7.32	9.63	2.31
3.75	3.75	3.75	3.75	3.75	3.75	-
8.24	9.24	9.24	9.24	9.24	9.24	-
7.00	7.00	7.00	7.00	7.00	7.00	-
19.63	20.63	4.00	5.00	5.00	6.00	1.00
1.00	1.00	1.06	1.04	1.04	1.00	(0.04)
-	-	9.00	8.00	8.00	7.00	(1.00)
-	-	7.63	9.63	10.13	10.63	0.50
3.00	3.00	3.00	3.00	3.00	3.00	-
2.00	2.00	2.00	2.00	2.00	2.00	-
8.25	8.25	8.25	8.75	8.75	8.75	-
22.72	22.72	22.72	22.72	23.09	23.09	-
5.00	5.00	5.00	5.00	5.00	5.00	-
3.73	3.92	3.92	3.92	3.92	3.92	-
4.21	4.21	4.21	5.21	5.21	5.21	-
2.80	2.80	2.00	2.00	2.00	1.00	a (1.00)
-	-	0.80	0.80	0.80	-	a (0.80)
-	-	-	0.50	-	-	-
-	-	28.44	28.32	30.65	30.65	-
73.26	74.75	46.00	46.00	46.00	46.00	-
2.00	2.00	5.00	6.00	7.00	4.25	a (2.75)
47.73	47.69	46.00	46.00	45.96	45.96	-
-	-	-	-	-	-	-
25.60	27.20	27.20	26.95	29.20	29.20	-
5.48	5.72	5.91	5.91	5.91	5.91	-
3.00	3.00	3.00	3.00	3.00	3.00	-
0.25	0.25	0.25	0.25	0.25	0.25	-
0.25	0.25	0.25	0.25	0.25	0.25	-
5.18	5.18	4.75	4.75	5.41	5.41	-
-	-	1.13	1.13	1.13	1.13	-
6.44	6.44	6.00	6.00	6.00	7.00	1.00
1.50	1.50	1.83	1.83	1.83	1.83	-
-	-	-	0.63	-	-	-
296.84	304.82	304.16	311.77	318.91	319.76	0.85

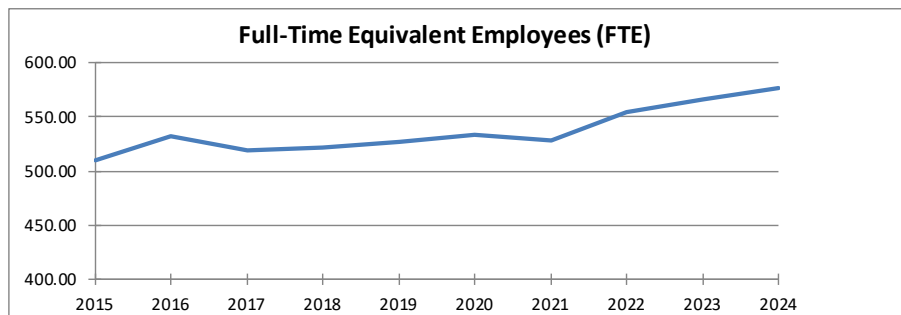
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FUND	DEPT NO	DEPT NAME	2015	2016	2017	2018
201	2010	Assessment	16.75	16.75	16.75	16.75
204	2040	R&B Road Maintenance	57.73	58.48	58.48	58.48
204	2042	R&B Fleet Mntc Operations	-	-	-	-
204	2043	R&B Traffic/Sign	-	-	-	-
204	2044	R&B Administration	-	-	-	-
204	2045	R&B RM Road Inspection	13.88	13.88	13.88	13.88
204	2046	R&B RM Stormwater Planning	1.50	1.50	1.50	1.50
204	2081	R&B RM Administration	-	-	-	-
204	2082	R&B RM Engineering	-	-	-	-
211	2110	Collector Tax Maint Fnd Activity	1.08	1.08	1.08	1.08
213	2130	CMTYHLTHFND Comm Service Admin	0.58	0.73	0.45	0.45
214	2140	RM Grants (Strmwtr Grant Fnd)	-	-	-	-
216	2160	CSF Community Services Admin	2.17	2.92	3.30	3.30
255	2550	Sheriff Revolving Fnd Activity	1.00	1.00	1.00	-
261	2610	Pros Attny Tax Colletion	1.00	1.50	0.40	0.40
263	2630	PA Bad Check Collections	1.00	-	-	-
270	2701	BOCO Joint Comm 911 Operations	57.86	57.86	57.38	57.38
270	2702	Emergency Mgmt Operations	3.00	7.00	7.00	7.00
270	2703	911/EM IT Administration	5.00	8.00	8.00	7.00
270	2704	BOCO Joint Comm Raido Ops	-	2.00	2.70	2.70
270	2709	911/EM IT Technical Support	-	-	-	-
270	2711	BOCO Joint Comm Administration	-	-	-	-
283	2831	Drug Court Fund Veterans Court	0.88	0.88	0.80	0.30
287	2870	Juvenile Justice Preservation Fund	-	-	-	-
287	2871	Juvenile Justice Preservation Fund	-	-	-	-
290	2901	LEST Sheriff Operations	14.00	14.00	14.00	14.00
290	2902	LEST Detention Operations	6.00	6.00	6.00	6.00
290	2903	LEST Prosecuting Attorney	5.00	5.00	5.00	5.00
290	2904	LEST Alt Sentencing Programs	5.50	5.50	5.50	6.00
290	2908	LEST Court Ops/Alt Sent Prog	-	-	-	-
290	2909	LEST Sheriff/Detention Admin	-	-	-	-
		Special Revenue Funds Total	193.93	204.08	203.22	201.22
610	6100	FM Building Maintenance	8.00	8.00	9.00	9.00
610	6101	FM Housekeping & Custodial Svcs	7.00	8.00	9.00	9.00
610	6103	Facilities Security	-	1.00	1.00	-
610	6104	FM Grounds Maintenance	-	2.00	3.00	3.00
610	6105	FM Administration	-	-	-	-
610	6108	FM Construction Management	-	-	-	-
		Internal Service Funds Total	15.00	19.00	22.00	21.00
		Grand Total	509.98	531.88	519.68	522.03

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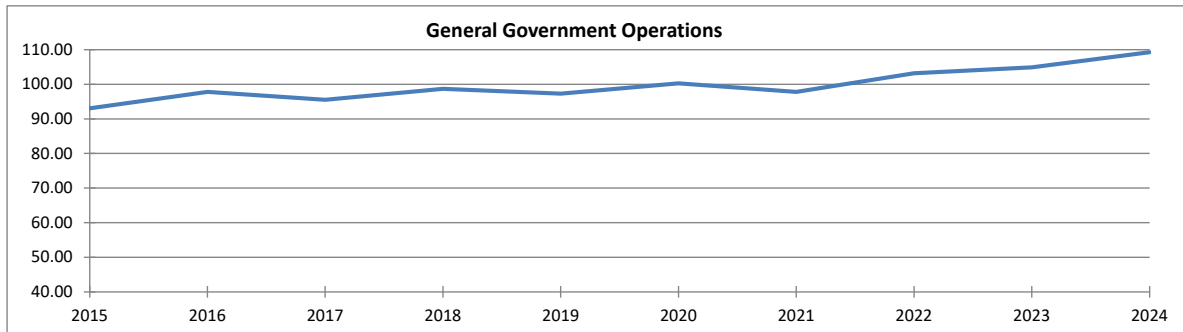
2019	2020	2021	2022	2023	2024	2022-2024 Change
16.75	16.23	16.23	17.23	17.23	17.23	-
57.23	57.23	46.00	46.05	46.05	46.19	0.14
-	-	5.00	5.24	5.24	6.24	1.00
-	-	2.00	2.00	2.00	2.00	-
-	-	3.50	3.50	4.00	4.00	-
11.63	11.63	4.00	4.00	4.00	4.00	-
1.50	1.50	1.83	1.83	1.83	1.83	-
-	-	0.87	0.87	0.87	0.87	-
-	-	5.59	5.59	5.42	5.43	0.01
1.08	0.08	0.08	0.08	0.08	0.08	-
0.60	0.60	0.60	0.60	0.60	1.60	1.00
-	-	-	-	-	-	-
4.15	4.15	4.34	5.34	6.34	6.34	-
-	-	-	-	-	-	-
0.40	0.40	0.40	0.40	0.40	0.40	-
-	-	-	-	-	-	-
68.13	68.63	57.16	71.90	71.41	71.41	0.00
7.00	7.00	6.83	7.00	7.50	8.00	0.50
7.00	6.00	-	-	-	-	-
2.70	2.70	3.70	3.70	3.70	3.70	-
-	-	6.00	6.00	7.00	7.00	-
-	-	7.63	7.63	8.13	10.13	2.00
0.30	0.30	0.30	0.30	0.25	0.25	-
-	-	-	-	1.50	0.50	(1.00)
-	-	-	-	-	1.00	1.00
14.00	14.00	12.00	12.00	12.00	12.00	-
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	6.00	3.00	3.00	3.00	3.00	-
-	-	3.00	3.00	3.00	3.00	-
-	-	2.00	2.00	2.00	2.00	-
209.47	207.45	203.06	220.26	224.55	229.20	4.65
9.00	9.00	6.00	6.00	6.00	7.00	1.00
9.00	9.00	9.00	10.00	10.00	11.00	1.00
-	-	-	-	-	-	-
3.00	3.00	3.00	3.00	3.00	4.00	1.00
-	-	3.00	3.00	4.00	4.00	-
-	-	-	-	-	1.00	1.00
21.00	21.00	21.00	22.00	23.00	27.00	4.00
527.31	533.27	528.22	554.03	566.46	575.95	9.50



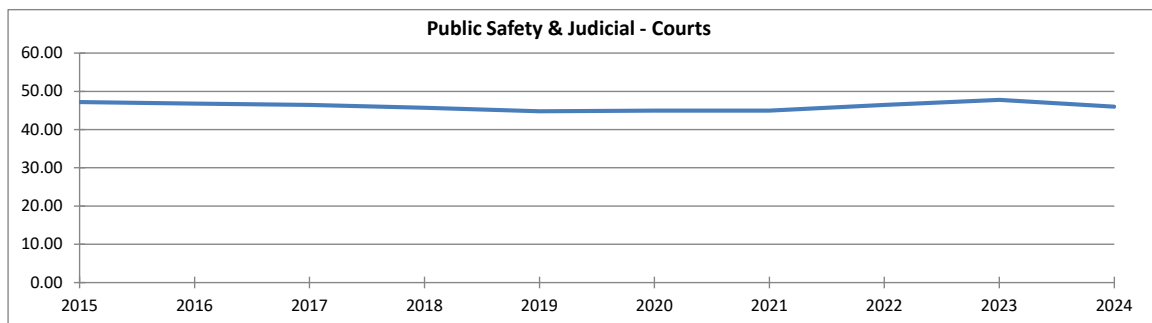
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General Government Operations											
1110	Auditor	6.00	6.00	6.00	6.00	7.00	7.00	7.00	7.00	8.00	8.00
1115	HR & Risk Mgmt Operations	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00
1118	Purchasing	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.75	4.75	4.75
1121	County Commission	5.45	5.25	5.25	5.25	5.00	5.00	4.75	5.00	5.19	6.19
1125	Centralia Office	-	-	-	-	-	-	-	-	-	-
1126	County Counselor	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1131	GF County Clerk Operations	3.75	3.75	3.75	3.75	3.75	3.75	4.00	5.13	5.13	3.75
1132	GF Election and VR Operations	6.62	10.60	7.33	8.48	7.32	9.82	7.32	7.32	7.32	9.63
1133	GF Election Activities	-	-	-	-	-	-	-	-	-	-
1140	Treasurer	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1150	GF Collector	8.25	8.25	8.25	8.24	8.24	9.24	9.24	9.24	9.24	9.24
1160	GF Recorder	8.00	8.00	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
1170	GF IT Administration	17.63	18.63	18.63	19.63	19.63	20.63	4.00	5.00	5.00	6.00
1171	GF IT Facilities Security	-	-	-	1.00	1.00	1.00	1.06	1.04	1.04	1.00
1173	GF IT Software Development	-	-	-	-	-	-	9.00	8.00	8.00	7.00
1174	GF IT Technical Support	-	-	-	-	-	-	7.63	9.63	10.13	10.63
1176	GF IT GIS	2.00	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
1194	GF IT Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2010	Assessment	16.75	16.75	16.75	16.75	16.75	16.23	16.23	17.23	17.23	17.23
2110	Collector Tax Maint Fnd Activity	1.08	1.08	1.08	1.08	1.08	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-
	Total	93.03	97.81	95.54	98.68	97.27	100.25	97.81	103.16	104.86	109.25

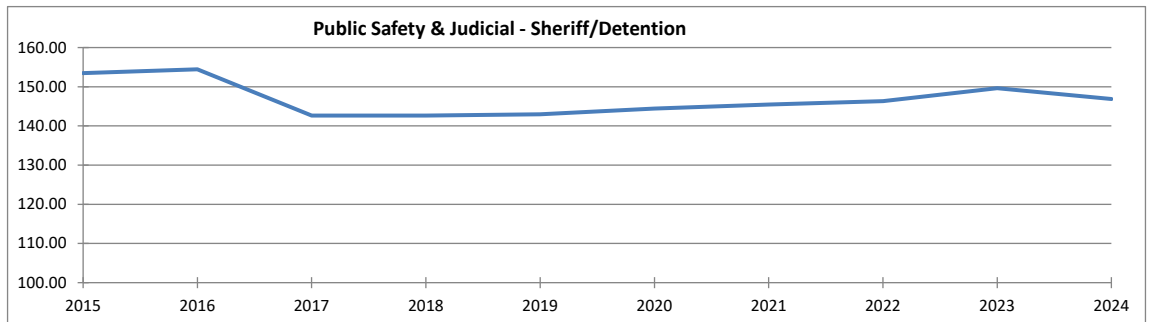


	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety & Judicial - Courts										
1210	GF Court Operations	22.50	22.50	22.50	22.72	22.72	22.72	22.72	23.09	23.09
1221	GF Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	GF Juvenile Office	4.44	4.44	4.60	4.31	3.73	3.92	3.92	3.92	3.92
1242	GF Juvenile Detention	5.86	5.67	5.27	4.55	4.21	4.21	4.21	5.21	5.21
1243	GF Juvenile Grants	3.00	2.80	2.80	2.80	2.80	2.80	2.00	2.00	1.00
1244	GF Court Ops Grants	-	-	-	-	-	0.80	0.80	0.80	-
1245	GF Treatment Court Grants	-	-	-	-	-	-	0.50	-	-
2831	Drug Court Fund Veterans Court	0.88	0.88	0.80	0.30	0.30	0.30	0.30	0.25	0.25
2870	Juvenile Justice Preservation Fund	-	-	-	-	-	-	-	1.50	0.50
2871	Juvenile Justice Preservation Fund	-	-	-	-	-	-	-	-	1.00
2904	LEST Alt Sentencing Programs	5.50	5.50	5.50	6.00	6.00	6.00	3.00	3.00	3.00
2908	LEST Court Ops/Alt Sent Prog	-	-	-	-	-	3.00	3.00	3.00	3.00
	Total	47.18	46.79	46.47	45.68	44.76	44.95	44.95	46.45	45.97

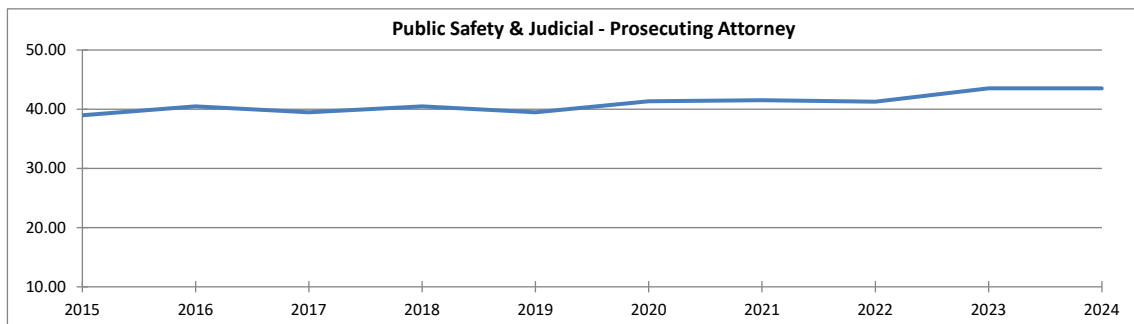


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Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety & Judicial - Sheriff/Detention											
1228	GF Sheriff/Detention Administration	-	-	-	-	-	-	28.44	28.32	30.65	30.65
1251	GF Sheriff Operations	66.90	67.90	67.90	68.90	73.26	74.75	46.00	46.00	46.00	46.00
1253	GF Sheriff Grants	2.00	2.00	2.00	2.00	2.00	2.00	5.00	6.00	7.00	4.25
1255	GF Detention Operations	61.56	61.56	51.73	51.73	47.73	47.69	46.00	46.00	45.96	45.96
1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	-	-	-	-	-	-	-	-
2550	Sheriff Revolving Fnd Activity	1.00	1.00	1.00	-	-	-	-	-	-	-
2901	LEST Sheriff Operations	14.00	14.00	14.00	14.00	14.00	14.00	12.00	12.00	12.00	12.00
2902	LEST Detention Operations	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2709	LEST Sheriff/Detention Admin	-	-	-	-	-	-	2.00	2.00	2.00	2.00
2972	Cyber Crimes Task Force (stimulus)	-	-	-	-	-	-	-	-	-	-
Total		153.46	154.46	142.63	142.63	142.99	144.44	145.44	146.32	149.61	146.86

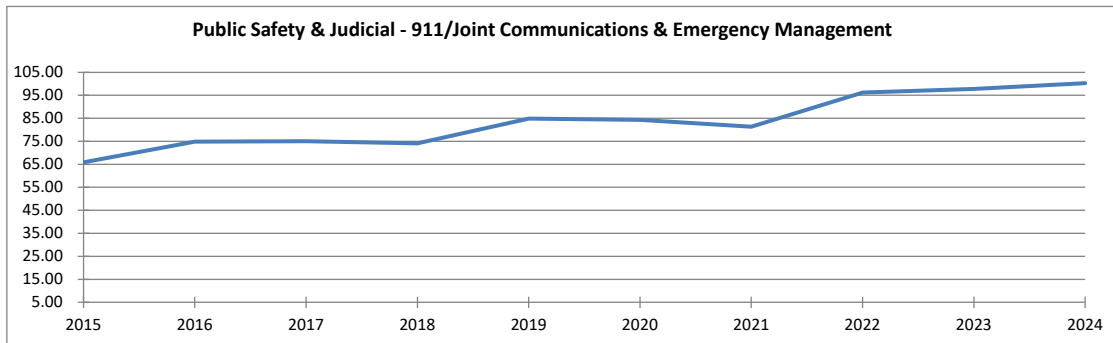


	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
Public Safety & Judicial - Prosecuting Attorney											
1261	GF Prosecuting Attorney	25.50	25.50	25.60	26.60	25.60	27.20	27.20	26.95	29.20	29.20
1262	GF Pros Atmny Victim Witness	3.48	5.48	5.48	5.48	5.48	5.72	5.91	5.91	5.91	5.91
1263	Pros Atmny Child Support Enf	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	Pros Atmny Tax Collection	1.00	1.50	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
2630	PA Bad Check Collections	1.00	-	-	-	-	-	-	-	-	-
2903	LEST Prosecuting Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total		38.98	40.48	39.48	40.48	39.48	41.32	41.51	41.26	43.51	43.51

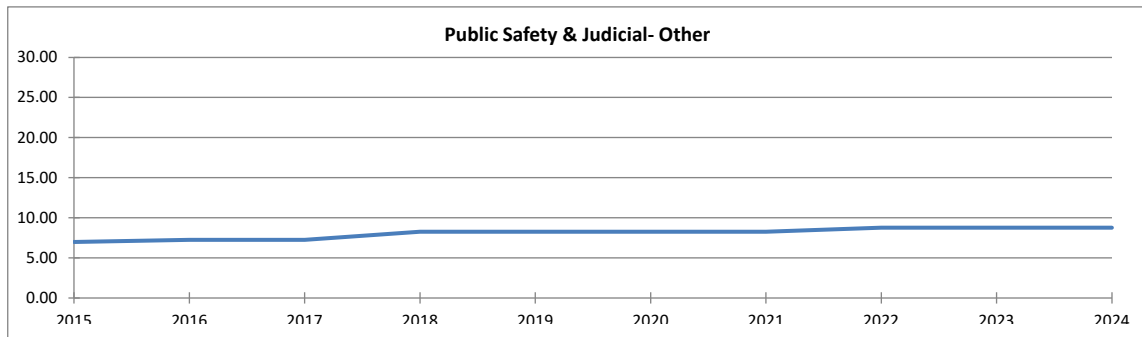


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Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety & Judicial - 911/Joint Communications & Emergency Management											
2701	BOCO Joint Comm 911 Operations	57.86	57.86	57.38	57.38	68.13	68.63	57.16	71.90	71.41	71.41
2702	Emergency Mgmt Operations	3.00	7.00	7.00	7.00	7.00	7.00	6.83	7.00	7.50	8.00
2703	911/EM IT Administration	5.00	8.00	8.00	7.00	7.00	6.00	-	-	-	-
2704	BOCO Joint Comm Raido Ops	-	2.00	2.70	2.70	2.70	2.70	3.70	3.70	3.70	3.70
2709	911/EM IT Technical Support	-	-	-	-	-	-	6.00	6.00	7.00	7.00
2711	BOCO Joint Comm Administration	-	-	-	-	-	-	7.63	7.63	8.13	10.13
Total		65.86	74.86	75.08	74.08	84.83	84.33	81.32	96.23	97.74	100.24

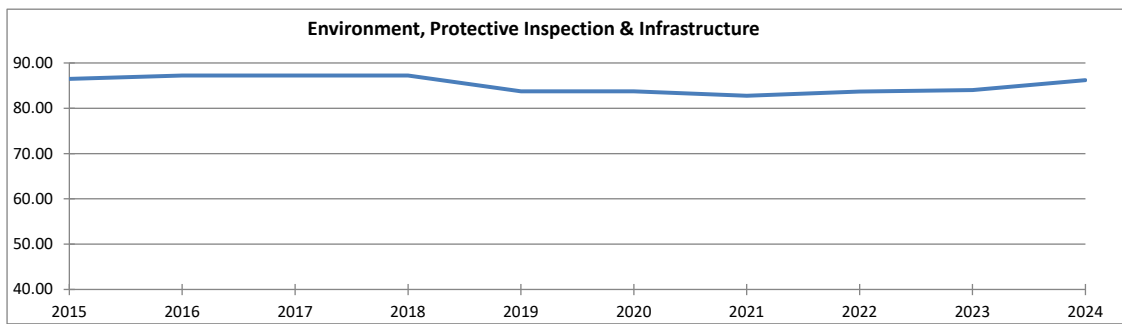


		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety & Judicial - Other											
1200	Public Administrator	6.99	7.25	7.25	8.25	8.25	8.25	8.25	8.75	8.75	8.75
Total		6.99	7.25	7.25	8.25	8.25	8.25	8.25	8.75	8.75	8.75

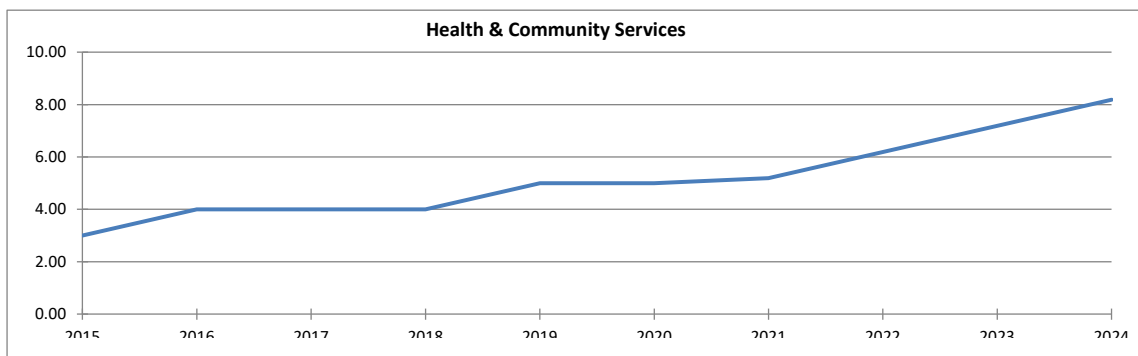


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Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Environment, Protective Inspection & Infrastructure											
1360	GF RM Solid Waste	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	GF RM Land Use Planning	5.18	5.18	5.18	5.18	5.18	5.18	4.75	4.75	5.41	5.41
1711	GF RM Administration	-	-	-	-	-	-	1.13	1.13	1.13	1.13
1720	GF RM Building Inspection	6.44	6.44	6.44	6.44	6.44	6.44	6.00	6.00	6.00	7.00
1725	GF RM Stormwater Planning	1.50	1.50	1.50	1.50	1.50	1.50	1.83	1.83	1.83	1.83
1740	On-site Waste Water	-	-	-	-	-	-	-	0.63	-	-
2040	R&B Road Maintenance	57.73	58.48	58.48	58.48	57.23	57.23	46.00	46.05	46.05	46.19
2042	R&B Fleet Mntc Operations	-	-	-	-	-	-	5.00	5.24	5.24	6.24
2043	R&B Traffic/Sign	-	-	-	-	-	-	2.00	2.00	2.00	2.00
2044	R&B Administration	-	-	-	-	-	-	3.50	3.50	4.00	4.00
2045	R&B RM Road Inspection	13.88	13.88	13.88	13.88	11.63	11.63	4.00	4.00	4.00	4.00
2046	R&B RM Stormwater Planning	1.50	1.50	1.50	1.50	1.50	1.50	1.83	1.83	1.83	1.83
2081	R&B RM Administration	-	-	-	-	-	-	0.87	0.87	0.87	0.87
2082	R&B RM Engineering	-	-	-	-	-	-	5.59	5.59	5.42	5.43
2140	RM Grants (Strmwtr Grant Fnd)	-	-	-	-	-	-	-	-	-	-
	Total	86.48	87.23	87.23	87.23	83.73	83.73	82.75	83.67	84.03	86.18

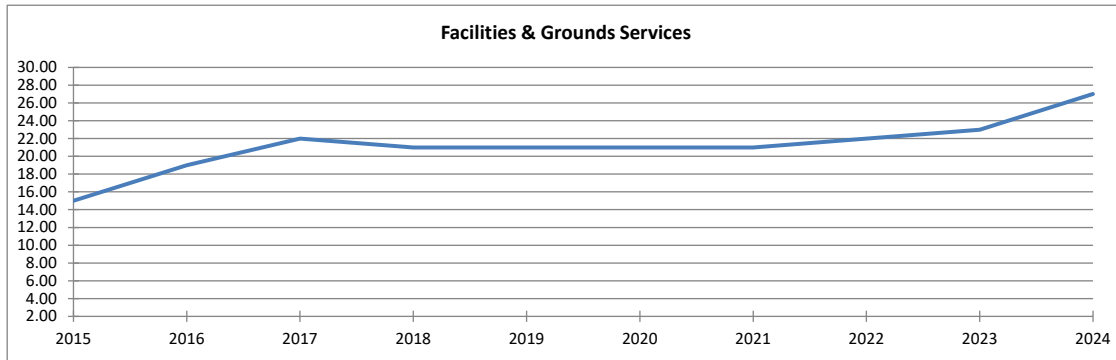


		2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Health & Community Services											
1420	GF Community Services Admin	0.25	0.35	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
2130	CMTYHLTHFND Comm Service Admin	0.58	0.73	0.45	0.45	0.60	0.60	0.60	0.60	0.60	1.60
2160	CSF Community Services Admin	2.17	2.92	3.30	3.30	4.15	4.15	4.34	5.34	6.34	6.34
	Total	3.00	4.00	4.00	4.00	5.00	5.00	5.19	6.19	7.19	8.19



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Dept. No	Department Name	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Facilities & Grounds Services											
6100	FM Building Maintenance	8.00	8.00	9.00	9.00	9.00	9.00	6.00	6.00	6.00	7.00
6101	FM Housekeeping & Custodial Svcs	7.00	8.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	11.00
6103	Facilities Security	-	1.00	1.00	-	-	-	-	-	-	-
6105	FM Grounds Maintenance	-	2.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00
6105	FM Administration	-	-	-	-	-	-	3.00	3.00	4.00	4.00
6108	FM Construction Management	-	-	-	-	-	-	-	-	-	1.00
	Total	15.00	19.00	22.00	21.00	21.00	21.00	21.00	22.00	23.00	27.00



	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Grand Total	509.98	531.88	519.68	522.03	527.31	533.27	528.22	554.03	566.46	575.95

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		Computer Software
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Replacement
100	1121	County Commission	-	9,000	-	-	-	-	-
100	1150	GF Collector	-	9,000	-	-	-	-	-
100	1160	GF Recorder	-	18,000	-	-	-	-	-
100	1171	GF IT Facilities Security	-	-	-	-	6,200	8,500	-
100	1172	GF IT Hardware & Software	-	-	-	-	73,900	392,700	395,000
100	1176	GF IT GIS	-	-	-	-	-	61,500	-
100	1190	Non-Departmental	-	-	-	-	-	-	-
100	1191	Safety & Risk Management	-	-	1,500	-	-	-	-
100	1194	GF IT Mail Services	-	-	-	-	-	3,200	-
100	1210	GF Court Operations	-	-	14,000	3,292	190,950	9,500	-
100	1228	GF Sheriff/Detention Admin	-	-	-	-	-	-	-
100	1241	GF Juvenile Office	-	-	-	-	-	1,300	-
100	1242	GF Juvenile Detention	-	-	-	-	-	175,000	-
100	1251	GF Sheriff Operations	-	-	-	-	-	-	-
100	1255	GF Detention Operations	-	-	-	-	-	-	-
100	1261	GF Prosecuting Attorney	-	6,733	-	-	-	-	-
100	1360	GF RM Solid Waste	-	-	-	-	-	-	-
100	1420	GF Community Services Admin	-	2,558	-	-	-	-	-
100	1720	GF RM Building Inspection	-	-	-	-	-	-	-
100	1725	GF RM Stormwater Planning	-	-	-	-	-	-	-
General Fund Total			\$ -	\$ 45,291	\$ 15,500	\$ 3,292	\$ 271,050	\$ 651,700	\$ 395,000

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201	2012	ASR IT Hardware & Software	-	-	-	-	-	59,200	-
204	2040	R&B Road Maintenance	-	-	-	-	-	-	-
204	2042	R&B Fleet Mntc Operations	-	-	-	-	-	-	-
204	2046	R&B RM Stormwater Planning	-	-	-	-	-	-	-
204	2082	R&B RM Engineering	-	-	-	-	-	-	-
204	2083	R&B IT Hardware & Software	-	-	-	-	6,500	47,900	-
213	2130	Cmtyhlthfnd Comm Services Admin	-	-	9,000	-	1,600	-	-
216	2160	CSF Community Services Admin	-	5,193	9,000	-	-	-	-
253	2531	Justice Assistance Grant FYX1	-	-	-	-	-	-	-
253	2532	Justice Assistance Grant FYX2	-	-	-	-	-	-	-
253	2533	Justice Assistance Grant FYX3	-	-	-	-	-	-	-
257	2570	Sheriff K9 Operations Fnd Actv	-	-	-	-	-	-	-
270	2701	BoCo Joint Comm 911 Operations	-	-	7,000	-	-	-	-
270	2702	Emergency Mgmt Operations	-	-	-	-	-	-	-
270	2704	BoCo Joint Comm Radio Ops	-	-	-	-	-	-	-
270	2706	BoCo Joint Comm Radio Impvmnts	-	-	-	-	-	-	-
270	2708	911/EM IT Hardware & Software	-	-	-	-	311,300	459,700	750,000
290	2901	LEST Sheriff Operations	-	-	-	-	7,800	35,000	-
290	2902	LEST Detention Operations	-	-	-	-	-	-	-
Special Revenue Funds Total			\$ -	\$ 5,193	\$ 25,000	\$ -	\$ 327,200	\$ 601,800	\$ 750,000

610	6100	FM Building Maintenance	-	-	-	-	-	-	-
610	6101	FM Housekping & Custodial Svcs	-	-	-	-	-	-	-
610	6104	FM Grounds Maintenance	-	-	1,900	-	-	-	-
610	6105	FM Administration	-	-	11,100	-	-	-	-
610	6107	FM IT Hwareware & Software	-	-	-	-	12,600	8,400	-
620	6200	Capital R&R - General	-	-	-	-	-	-	-
624	6240	Capital R&R - R&B	-	-	-	-	-	-	-
Internal Service Funds Total			\$ -	\$ -	\$ 13,000	\$ -	\$ 12,600	\$ 8,400	\$ -

Total \$ - \$ 50,484 \$ 53,500 \$ 3,292 \$ 610,850 \$ 1,261,900 \$ 1,145,000

Total - Governmental Funds \$ 15,847,843
Total - Internal Service Funds \$ 909,800
Grand Total \$ 16,757,643

Vehicles		Machinery & Equipment		Buildings & Improvements		Land	Construction	Total
Addition	Replacement	Addition	Replacement	Additions	Replacements		In Progress	
-	-	-	-	-	-	-	-	9,000
-	-	-	-	-	-	-	-	9,000
-	-	-	-	-	-	-	-	18,000
-	-	-	-	-	-	-	-	14,700
-	-	-	-	-	-	-	-	861,600
-	-	-	-	-	-	-	-	61,500
-	-	-	-	895,000	-	175,000	-	1,070,000
-	-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-	3,200
-	-	-	-	-	-	-	-	217,742
-	-	-	6,565	-	-	-	-	6,565
-	-	-	-	-	-	-	-	1,300
-	-	-	12,200	25,000	-	-	-	212,200
-	-	133,730	15,600	-	-	-	-	149,330
-	100,000	7,566	18,800	-	-	-	-	126,366
-	-	-	-	-	-	-	-	6,733
-	-	-	25,864	-	-	-	-	25,864
-	-	-	-	-	-	-	-	2,558
40,000	-	-	-	-	-	-	-	40,000
-	-	-	1,500	-	-	-	-	1,500
\$ 40,000	\$ 100,000	\$ 141,296	\$ 80,529	\$ 920,000	\$ -	\$ 175,000	\$ -	\$ 2,838,658
-	-	-	-	-	-	-	-	59,200
-	360,000	110,200	926,000	-	-	-	-	1,396,200
-	-	32,500	43,000	-	-	-	-	75,500
-	-	-	1,500	-	-	-	-	1,500
-	-	-	4,500	-	-	-	-	4,500
-	-	-	-	-	-	-	-	54,400
-	-	-	-	-	-	-	-	10,600
-	-	-	-	-	-	-	-	14,193
-	-	14,780	-	-	-	-	-	14,780
-	-	-	14,518	-	-	-	-	14,518
-	-	17,524	-	-	-	-	-	17,524
-	-	1,500	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-	7,000
55,000	-	324,660	-	-	-	-	-	379,660
30,000	-	75,000	152,500	-	21,000	-	1,350,000	1,628,500
-	-	5,700,650	125,000	-	-	-	1,187,600	7,013,250
-	-	-	-	-	-	-	-	1,521,000
-	650,000	-	99,560	-	-	-	-	792,360
-	-	-	3,000	-	-	-	-	3,000
\$ 85,000	\$ 1,010,000	\$ 6,276,814	\$ 1,369,578	\$ -	\$ 21,000	\$ -	\$ 2,537,600	\$ 13,009,185
35,000	-	-	-	-	-	-	-	35,000
35,000	-	47,800	-	-	-	-	-	82,800
-	62,000	26,000	-	-	-	-	-	89,900
-	-	-	-	-	-	-	-	11,100
-	-	-	-	-	-	-	-	21,000
-	-	-	-	50,000	-	-	-	50,000
-	-	-	-	620,000	-	-	-	620,000
\$ 70,000	\$ 62,000	\$ 73,800	\$ -	\$ 670,000	\$ -	\$ -	\$ -	\$ 909,800
\$ 195,000	\$ 1,172,000	\$ 6,491,910	\$ 1,450,107	\$ 1,590,000	\$ 21,000	\$ 175,000	\$ 2,537,600	\$ 16,757,643



Operating Budgets—

General Fund and Special Revenue Funds

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

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

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

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



County Assessor

Department Number 2010

Mission

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

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

Budget Highlights

The State of Missouri significantly reduced reimbursement revenue to counties in 2002, dropping the per parcel rate from \$6.20 to the current rate of \$3.30 per parcel. Boone County has approximately 73,928 parcels.

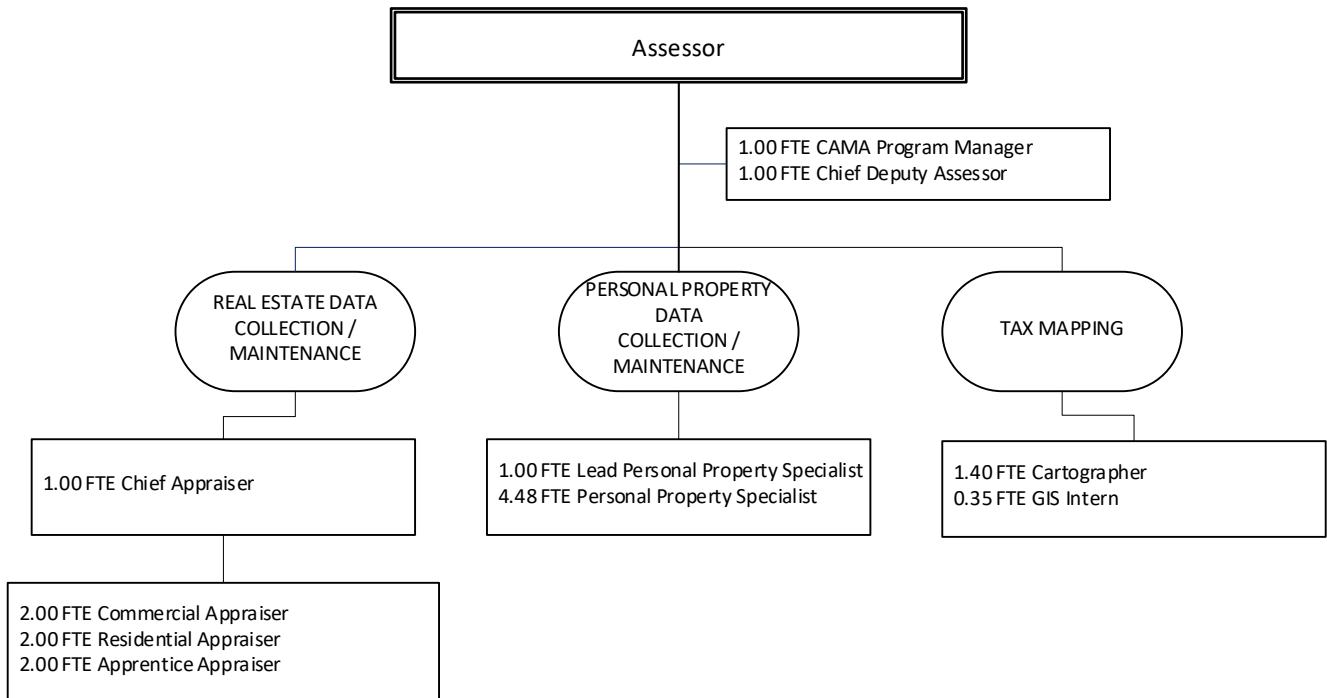
The budget includes reimbursement to the General Fund for various services such as mail services, Information Technology services, legal services, etc., provided via General Fund appropriations. Inter-fund Services Used (#83810), is used to account for such inter-fund reimbursements. There are no other significant changes to the budget.

County Assessor

Personnel Detail

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
Chief Appraiser	1.00	1.00	1.00	-
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	2.00	1.00	1.00	-
Cartographer/Senior Cartographer	1.40	1.40	1.40	-
Chief Deputy Assessor	1.00	1.00	1.00	-
Lead Personal Property Specialist	1.00	1.00	1.00	-
Personal Property Specialist	4.48	4.48	4.48	-
Administrative Tech III	-	1.00	1.00	-
Geographic Inf Sys Intern	0.35	0.35	0.35	-
Total FTEs	<u>17.23</u>	<u>17.23</u>	<u>17.23</u>	<u>-</u>
Overtime	\$ 20,000	\$ 15,000	\$ 15,000	\$ -

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	%CHG						FROM PY BUD
		2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	238,590	238,920	238,920	243,926	0	243,926	2
	SUBTOTAL *****	238,590	238,920	238,920	243,926	0	243,926	2
CHARGES FOR SERVICES								
3550	COMMISSIONS	1,395,341	1,408,000	1,400,000	1,450,000	0	1,450,000	2
	SUBTOTAL *****	1,395,341	1,408,000	1,400,000	1,450,000	0	1,450,000	3
INTEREST								
3710	INTEREST	473	200	660	550	0	550	175
3711	INT-OVERNIGHT	1,382	1,025	4,780	4,500	0	4,500	339
3712	INT-LONG TERM INVEST	14,324	12,200	16,800	16,500	0	16,500	35
3798	INC/DEC IN FV OF INVESTMENTS	-126,060	0	0	0	0	0	0
	SUBTOTAL *****	-109,881	13,425	22,240	21,550	0	21,550	61
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	22	0	0	0	0	0	0
3830	SALES	2,021	3,500	1,100	1,500	0	1,500	57-
3871	CERF EMPLOYER CONTRIBUTION REF	2,649	0	801	0	0	0	0
	SUBTOTAL *****	4,692	3,500	1,901	1,500	0	1,500	57-
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	40,047	0	0	0	0	0	0
	SUBTOTAL *****	40,047	0	0	0	0	0	0
	TOTAL REVENUES *****	1,568,789	1,663,845	1,663,061	1,716,976	0	1,716,976	3
PERSONAL SERVICES								
10100	SALARIES & WAGES	820,392	1,023,933	882,698	1,004,470	0	1,123,084	9
10110	OVERTIME	4,365	15,000	6,408	15,000	0	15,000	0
10200	FICA	60,312	78,371	65,315	77,989	0	84,603	7
10300	HEALTH INSURANCE	70,148	98,640	81,858	119,700	0	119,700	21
10310	COUNTY HSA CONTRIBUTION	9,050	12,000	11,600	12,000	0	12,000	0
10325	DISABILITY INSURANCE	2,653	3,379	2,912	3,413	0	3,724	10
10330	CNTY PD DEPENDENT PREM-HEALTH	14,421	19,055	17,467	23,220	0	23,220	21
10331	CNTY PD DEPENDENT PREM-DENTAL	1,089	1,177	1,080	1,177	0	1,177	0
10350	LIFE INSURANCE	995	1,152	1,050	1,152	0	1,152	0
10375	DENTAL INSURANCE	5,760	6,720	5,635	6,720	0	6,720	0
10400	WORKERS COMP	17,373	23,483	17,833	18,442	0	19,711	16-
10500	401(A) MATCH PLAN	8,025	9,750	8,633	8,320	0	10,400	6
10510	CERF-EMPLOYER PD CONTRIBUTION	9,284	12,189	10,270	12,341	0	14,070	15
	SUBTOTAL *****	1,023,867	1,304,849	1,112,759	1,303,944	0	1,434,561	10
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	66,227	65,000	65,000	65,000	0	65,000	0
22005	MAILING FEES/PERMITS/RENTALS	265	960	600	960	0	960	0
22500	SUBSCRIPTIONS/PUBLICATIONS	56,894	54,320	55,000	59,720	0	59,720	9
23000	OFFICE SUPPLIES	6,379	6,500	6,500	6,500	0	6,500	0
23001	PRINTED MATERIALS	14,560	20,000	14,000	20,000	0	20,000	0
23018	PRINTER SUPPLIES	832	2,000	900	2,000	0	2,000	0
23022	MAPPING SUPPLIES	0	5,000	500	5,000	0	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	609	2,700	700	2,700	0	2,700	0
23855	UNTAGGED FURNITURE/FIXTURES	0	750	0	750	0	750	0
	SUBTOTAL *****	145,766	157,230	143,200	162,630	0	162,630	3
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,466	3,200	600	3,200	0	3,200	0
37200	REGISTRATION	3,866	13,725	7,500	13,725	0	13,725	0
37220	TRAVEL: TRAINING RELATED	5,135	9,250	5,000	9,250	0	9,250	0
	SUBTOTAL *****	11,467	26,175	13,100	26,175	0	26,175	0
UTILITIES								
48000	TELEPHONES	1,604	2,000	1,600	2,000	0	2,000	0
48002	DATA COMMUNICATIONS	70	0	0	0	0	0	0
	SUBTOTAL *****	1,674	2,000	1,600	2,000	0	2,000	0

County Assessor

VEHICLE EXPENSE								
59000	FUEL	3,551	4,000	1,500	4,000	0	4,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	393	2,000	400	2,000	0	2,000	0
59105	TIRES	0	500	1,500	1,500	0	1,500	200
SUBTOTAL *****		3,944	6,500	3,400	7,500	0	7,500	15
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,083	950	1,100	1,500	0	1,500	57
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	0	2,000	0	2,000	0
SUBTOTAL *****		2,083	2,950	1,100	3,500	0	3,500	19
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,772	3,196	0	3,196	0	3,196	0
71100	OUTSOURCED SERVICES	0	201,965	90,000	0	0	0	100-
71101	PROFESSIONAL SERVICES	197,713	200,000	60,000	200,000	0	200,000	0
71105	LEGAL SERVICES	52,825	8,000	75,000	60,000	0	60,000	650
71526	DISPOSAL SERVICES	381	500	400	500	0	500	0
SUBTOTAL *****		254,691	413,661	225,400	263,696	0	263,696	36-
OTHER								
83810	INTERFUND SERVICES USED	249,795	195,200	200,000	178,113	0	178,113	8-
83815	FACILITIES INTERNAL SERVC CHRG	67,914	70,168	65,000	87,702	0	87,702	24
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,652	3,200	1,700	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	774	1,000	0	1,000	0	1,000	0
85710	TRAVEL-OTHER	0	600	0	600	0	600	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
86910	PY ENCUMBRANCES NOT USED	-2,232	0	-483	0	0	0	0
SUBTOTAL *****		317,903	282,168	266,217	282,615	0	282,615	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	10,000	8,620	0	0	0	100-
92300	REPLCMNT MACH & EQUIP	0	48,035	48,035	0	0	0	100-
SUBTOTAL *****		0	58,035	56,655	0	0	0	100-
TOTAL EXPENDITURES *****		1,761,395	2,253,568	1,823,431	2,052,060	0	2,182,677	3-

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County Auditor

Department Number 1110

Mission

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

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

Budget Highlights

A new ERP Financial System Administrator position was added mid-year for FY 2023. There are no other significant changes.

Goals and Objectives

Budget Year Objectives

- Improve preservation of permanent records of the Auditor's Office by designing and implementing a microfilming protocol for permanent records.
- Improve planning and budgeting through development of capital repair and replacement schedules.
- Implementation and end-user training for the County's new ERP software.

Progress on Prior Year Objectives

- Improve preservation of permanent records of the Auditor's Office by designing and implementing a microfilming protocol for permanent records

Response: On-going. This project consists of two components: micro-filming prior year records as well as micro-filming the current fiscal year, once completed. The annual amount budgeted for the project is limited, due to fiscal constraints. Therefore, several years will be required to microfilm old historical records.

- Provide project accounting and reporting activities pertaining to capital projects.
Response: On-going.

- Improve planning and budgeting through development of capital repair and replacement schedules.
Response: In progress.

County Auditor

Performance Measures

	2022	2023	2024
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	162	162	162
Number of Budget Revisions/Amendments Processed	93	105	120
Number of Purchase Orders Processed	383	387	400
Number of Payment Requisitions Audited and Processed	7,206	7,330	7,400
Number of Payment Requisition Transactions Audited	15,928	16,200	16,500
Number of Procurement Card Transactions Audited	3,592	4,222	4,500
Number of Contracts Certified	294	300	300
Number of Journal Entries Approved & Processed	1,262	1,198	1,275
Historical Cost of Inventoried Assets (Millions)	\$111.6	\$116.0	\$132.0
Number of Employee Positions Budgeted and Monitored	554	566	576
Number of Federal/State Grants Monitored for Financial Reporting	22	23	23
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected

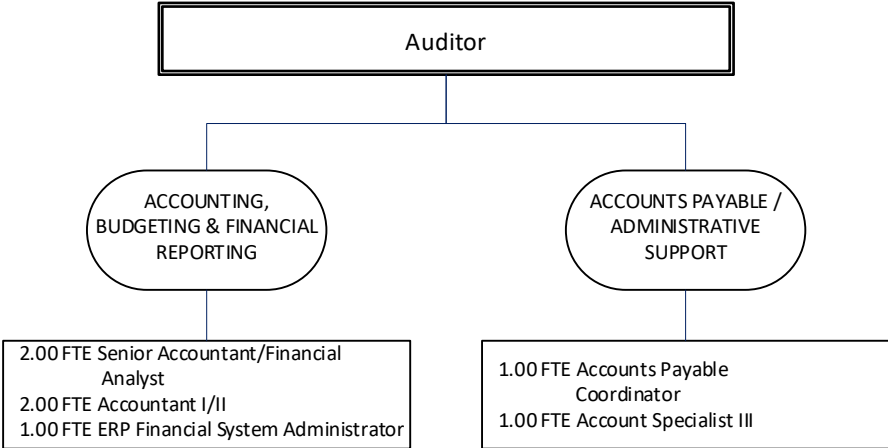
Personnel Detail

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	2.00	2.00	2.00	-
Accountant I/II	2.00	2.00	2.00	-
Accounts Payable Coordinator	1.00	1.00	1.00	-
Account Specialist III	1.00	1.00	1.00	-
ERP Financial System Administrator	-	1.00 ^a	1.00	-
Total FTEs	<u>7.00</u>	<u>8.00</u>	<u>8.00</u>	<u>-</u>
Overtime	\$ 41,000	\$ 41,000	\$ 30,000	\$ (11,000)

a) FTE ERP Financial Sys Admin Position added mid-year

County Auditor

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	461,962	485,952	440,929	565,406	0	617,618	27
10110	OVERTIME	21,697	41,000	20,091	30,000	0	30,000	26-
10200	FICA	34,567	39,930	33,964	45,548	0	48,444	21
10300	HEALTH INSURANCE	35,687	41,310	39,412	63,000	0	63,000	52
10310	COUNTY HSA CONTRIBUTION	7,600	4,800	6,400	7,200	0	7,200	50
10325	DISABILITY INSURANCE	1,575	1,707	1,652	2,035	0	2,171	27
10330	CNTY PD DEPENDENT PREM-HEALTH	6,109	2,142	5,139	15,045	0	15,045	602
10331	CNTY PD DEPENDENT PREM-DENTAL	319	110	247	478	0	478	334
10350	LIFE INSURANCE	526	522	497	576	0	576	10
10375	DENTAL INSURANCE	2,847	2,625	2,554	3,360	0	3,360	28
10400	WORKERS COMP	753	1,018	946	952	0	1,013	0
10500	401(A) MATCH PLAN	4,635	4,700	4,025	4,160	0	5,200	10
10510	CERF-EMPLOYER PD CONTRIBUTION	6,654	6,830	9,113	11,308	0	12,065	76
	SUBTOTAL *****	584,931	632,646	564,969	749,068	0	806,170	27
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	77	570	69	570	0	570	0
23000	OFFICE SUPPLIES	759	1,250	900	1,250	0	1,250	0
23001	PRINTED MATERIALS	302	500	0	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	73	250	143	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	0	4,400	1,500	0	0	0	100-
	SUBTOTAL *****	1,211	6,970	2,612	2,570	0	2,570	63-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,345	1,365	720	1,365	0	1,365	0
37200	REGISTRATION	1,239	7,000	1,635	7,000	0	7,000	0
37220	TRAVEL: TRAINING RELATED	109	9,040	6,830	10,130	0	10,130	12
	SUBTOTAL *****	2,693	17,405	9,185	18,495	0	18,495	6
UTILITIES								
48000	TELEPHONES	598	840	602	840	0	840	0
	SUBTOTAL *****	598	840	602	840	0	840	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,022	1,350	1,000	1,350	0	1,350	0
	SUBTOTAL *****	1,022	1,350	1,000	1,350	0	1,350	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	3,452	6,910	3,410	3,410	0	3,410	50-
71101	PROFESSIONAL SERVICES	523	1,000	600	1,000	0	1,000	0
	SUBTOTAL *****	3,975	7,910	4,010	4,410	0	4,410	44-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	24,481	25,146	25,146	32,058	0	32,058	27
85710	TRAVEL-OTHER	0	75	75	75	0	75	0
	SUBTOTAL *****	24,481	25,221	25,221	32,133	0	32,133	27
	TOTAL EXPENDITURES *****	618,911	692,342	607,599	808,866	0	865,968	25

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Collector of Revenue – Combined Budget Summary

Description of Funding Sources

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

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

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

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 611,716	\$ 633,607	\$ 665,096	\$ 162,298	\$ 9,000	\$ 836,394
211	2110	Tax Maintenance	246,522	316,018	2,646	319,625	-	322,271
Total			<u>\$ 858,238</u>	<u>\$ 949,625</u>	<u>\$ 667,742</u>	<u>\$ 481,923</u>	<u>\$ 9,000</u>	<u>\$ 1,158,665</u>

Collector of Revenue Summary

Personnel Summary

Position Title	2022	2023	Departmental Funding Source			Change
			Full-time Equivalent Positions			
			Dept. 1150	Dept. 2110	2024 Total	
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Lead Deputy Collector	1.00	1.00	1.00	-	1.00	-
Deputy Collector	5.00	5.00	5.00	-	5.00	-
Office Specialist Pool I/II	1.24	1.24	1.24	-	1.24	-
Subtotal	9.24	9.24	9.24	-	9.24	-
Tax Maintenance						
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	0.08	0.08	-	0.08	0.08	-
Total FTEs	9.32	9.32	9.24	0.08	9.32	-
Overtime	\$ 4,000	\$ 4,500	\$ 5,500	\$ -	\$ 5,500	\$ 1,000

Collector of Revenue

Department Numbers 1150, 2110

Mission

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

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

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

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

Budget Highlights

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

Tax Maintenance Fund (Dept. No. 2110): This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to one Senior Programming Analyst position in the Information Technology (IT) Department (department number 1170), one Assistant County Counselor in the County Counselor's Office (1126), and one Deputy County Collector (Collector's Office). All positions are governed by Memorandums of Understanding (MOU) between the Collector and the County Commission. Inter-fund Services Used (#83810), is used to account for the inter-fund reimbursement. There are no significant changes to the budget.

Collector of Revenue

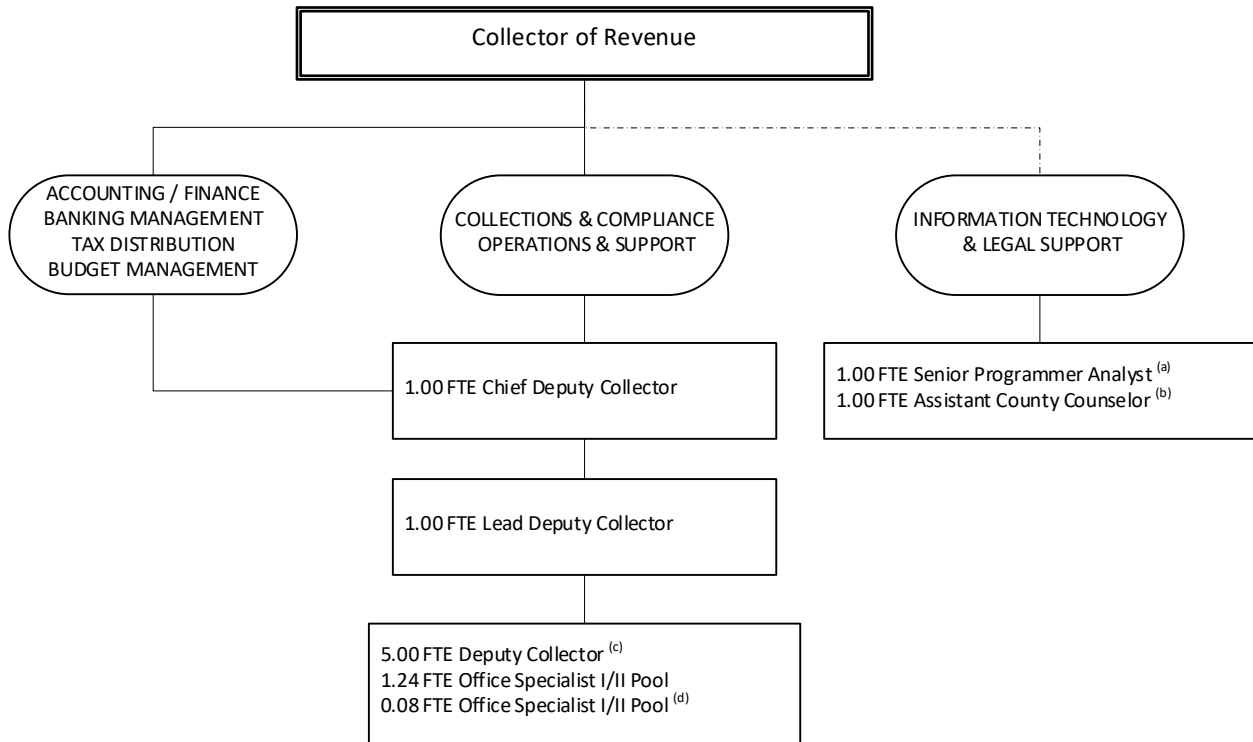
Performance Measures

	2022*	2023*	2024*
	Actual	Actual	Projected
Number of Real Estate Property Tax Bills Collected	67,264	67,685	67,000
Number of Real Estate Parcels on Installment Payments	2,036	2,096	2,100
Number of Personal Property Accounts on Installment Plan	546	700	850
Number of Delinquent Real Estate Property Tax Bills mailed	6,983	6,970	7,000
Number of Personal Property Tax Bills Collected	77,820	77,772	78,000
Number of Merchants' Licenses Collected	2,020	1,988	2,060
Number of Cash Drawers Balanced	2,722	2,607	2,500
Number of Statements of Non-assessment Verified & Issued	10,062	10,333	11,000
Number of Bankruptcy Claims, Notices, Payments, etc.	614	553	600
Number of Probate Claims and Satisfactions Filed	239	118	200
Total Collections on Probate Claims	\$14,446	\$22,805	\$15,000
Number of Legal Descriptions Verified for Tax Sale Advertising	85	76	100
Number of Certified Notices to Lien Holder and Owner, & Occupar	372	372	322
Number of Properties Subject To Tax Sale / Number To Sale &	183/7	153/2	165/6
Number of Certificates of Purchase Issued & Recorded	7	2	6
Number of Releases of Certificates of Purchase Issued & Record- e	5	4	1
Number of 30 Day Demand Letters Created	719	745	752
Number of Court Cases Filed	234	244	245
Payments Received on Personal Property Tax Initiative	904	915	920
Total Taxes Collected on Personal Property Tax Initiative	\$373,385	\$443,205	\$410,000
Total Attorney Fees Collected on Tax Collection Initiative	\$19,930	\$14,415	\$15,500
Number of In-person Customers	22,438	25,023	23,700
Number of Checks Generated	718	694	700
Number of ACH Disbursements	225	232	230
Number of Address Changes	10,982	9,317	9,500
Number of Rejection Notices Generated	874	1432	1400
Number of Credit Card Transactions In-person & By Mail	8,807	9,567	9,600
Number of Returned Checks	93	115	135
Number of Duplicate Receipts Issued	4,798	5,119	5,200
Number of Lien Releases Created and Recorded on NIDs	5	3	4
Number Bills Viewed On-Line through Web Page	454,188	348,140	401,000
Number of Cities and Towns for Which Taxes Collected	8	8	8
Number of Taxing Entity Audit Confirmations	13	13	13
Number of Property Tax Bills Collected for Other Coun- ties	27	27	25
Number of Nuisance Abatements Billed	7	9	10
Number of Food Establishment Permits Billed	232	252	250
Total Fees Billed on Food Establishment Permits	\$58,740	\$69,128	\$69,000
Number of Bills Collected By IVR	1,145	1,039	1,100
Number of Bills Paid Online	26,079	28,331	28,500
Total Collections By IVR	\$369,074	\$427,968	\$450,000
Total Collections Online	\$20,621,550	\$25,089,589	\$26,000,000
Total Collections (in millions)	\$230.6	\$246.7	\$253.0

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

Collector of Revenue

Organizational Chart



(a) 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1173) and reimbursed from the Tax Maintenance Fund (Dept 2110)

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

(c) 1.00 FTE Deputy Collector is accounted for within Collector of Revenue (Dept 1150) and reimbursed from the Tax Maintenance Fund (Dept 2110)

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

Collector of Revenue

Annual Budget

1150 GF COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	138,281	145,565	143,450	143,450	0	143,450	1-
3312	AUCTION	270	400	350	400	0	400	0
3313	MERCHANTS AND MANUFACTURE	10,010	10,725	10,755	10,755	0	10,755	0
	SUBTOTAL *****	148,561	156,690	154,555	154,605	0	154,605	1-
INTERGOVERNMENTAL REVENUE								
3493	FOREST CROPLAND PILT	414	420	420	420	0	420	0
	SUBTOTAL *****	414	420	420	420	0	420	0
CHARGES FOR SERVICES								
3508	DUPLICATE TAX RECEIPT	3,754	3,500	4,000	3,500	0	3,500	0
3510	COPIES/PUBLIC INFORMATION RQST	95	200	200	200	0	200	0
3511	COST OF TAX SALE REIMBURS	12,696	47,715	16,731	47,715	0	47,715	0
3550	COMMISSIONS	2,572,075	2,487,370	2,649,237	2,675,730	0	2,675,730	7
3560	COLLECTION FEES	1,815	1,772	1,866	1,866	0	1,866	5
3577	COLL DEL FEES & COMM	290,183	235,040	302,770	302,770	0	302,770	28
	SUBTOTAL *****	2,880,618	2,775,597	2,974,804	3,031,781	0	3,031,781	9
INTEREST								
3710	INTEREST	67,119	7,300	82,750	70,000	0	70,000	858
	SUBTOTAL *****	67,119	7,300	82,750	70,000	0	70,000	859
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	47,865	50,470	37,100	54,735	0	54,735	8
3890	MISCELLANEOUS	27	0	0	0	0	0	0
3892	OVERAGE	0	5	5	5	0	5	0
3894	RETURNED CHECK PENALTY	2,336	1,875	2,000	2,000	0	2,000	6
	SUBTOTAL *****	50,228	52,350	39,105	56,740	0	56,740	8
	TOTAL REVENUES *****	3,146,940	2,992,357	3,251,634	3,313,546	0	3,313,546	11
PERSONAL SERVICES								
10100	SALARIES & WAGES	406,932	471,707	406,579	482,082	0	528,054	11
10110	OVERTIME	5,529	4,500	5,500	5,500	0	5,500	22
10200	FICA	31,124	35,961	30,895	37,300	0	39,719	10
10300	HEALTH INSURANCE	44,706	52,836	50,057	65,520	0	65,520	24
10310	COUNTY HSA CONTRIBUTION	3,950	6,000	5,000	4,800	0	4,800	20-
10325	DISABILITY INSURANCE	1,371	1,509	1,441	1,588	0	1,702	12
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	3,338	4,185	0	4,185	0
10331	CNTY PD DEPENDENT PREM-DENTAL	184	147	148	147	0	147	0
10350	LIFE INSURANCE	557	576	544	576	0	576	0
10375	DENTAL INSURANCE	2,921	2,940	2,757	2,940	0	2,940	0
10400	WORKERS COMP	714	927	803	780	0	831	10-
10500	401(A) MATCH PLAN	4,945	5,200	4,310	4,160	0	4,160	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	5,869	6,073	6,508	6,330	0	6,962	14
	SUBTOTAL *****	508,802	588,376	517,880	615,908	0	665,096	13
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	6,750	6,500	6,500	7,000	0	7,000	7
23001	PRINTED MATERIALS	21,982	26,429	26,865	26,865	0	26,865	1
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,000	200	1,000	0	1,000	0
	SUBTOTAL *****	28,732	34,029	33,665	34,965	0	34,965	3
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	25	50	25	50	0	50	0
37200	REGISTRATION	965	1,000	860	1,000	0	1,000	0
37220	TRAVEL: TRAINING RELATED	985	1,611	1,175	1,175	0	1,175	27-
	SUBTOTAL *****	1,975	2,661	2,060	2,225	0	2,225	16-
UTILITIES								
48000	TELEPHONES	895	1,200	900	1,200	0	1,200	0
	SUBTOTAL *****	895	1,200	900	1,200	0	1,200	0

Collector of Revenue

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,470	1,984	1,984	2,257	0	2,257	13
60200	EQUIP REPAIRS/MAINTENANCE	0	500	100	500	0	500	0
SUBTOTAL *****		2,470	2,484	2,084	2,757	0	2,757	11
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	1,050	1,050	1,050	0	1,050	0
71000	NOTARY BONDS	50	100	50	100	0	100	0
71100	OUTSOURCED SERVICES	3,256	4,495	4,495	4,495	0	4,495	0
71101	PROFESSIONAL SERVICES	0	4,000	0	4,000	0	4,000	0
71107	BANK/CREDIT CARD SERVICE FEES	9,952	11,000	11,000	11,000	0	11,000	0
SUBTOTAL *****		13,258	20,645	16,595	20,645	0	20,645	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	43,705	44,888	44,888	57,226	0	57,226	27
84300	PUBLIC NOTICE/ADVERTISING SRVC	4,086	9,150	5,530	9,150	0	9,150	0
84500	TITLE SEARCH	7,700	34,025	9,900	34,025	0	34,025	0
85710	TRAVEL-OTHER	93	95	100	100	0	100	5
86896	SHORTAGE	0	5	5	5	0	5	0
SUBTOTAL *****		55,584	88,163	60,423	100,506	0	100,506	14
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	9,000	9,000	0
SUBTOTAL *****		0	0	0	0	9,000	9,000	0
TOTAL EXPENDITURES *****		611,716	737,558	633,607	778,206	9,000	836,394	13

2110 COLLECTOR TAX MAINT FND ACTVTY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	280,498	235,040	302,770	302,770	0	302,770	28
SUBTOTAL *****		280,498	235,040	302,770	302,770	0	302,770	29
INTEREST								
3710	INTEREST	143	140	1,826	1,826	0	1,826	,204
3711	INT-OVERNIGHT	203	146	751	751	0	751	414
3712	INT-LONG TERM INVEST	2,073	1,753	2,587	2,587	0	2,587	47
3798	INC/DEC IN FV OF INVESTMENTS	-16,506	0	0	0	0	0	0
SUBTOTAL *****		-14,087	2,039	5,164	5,164	0	5,164	153
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	2	0	0	0	0	0	0
SUBTOTAL *****		2	0	0	0	0	0	0
TOTAL REVENUES *****		266,413	237,079	307,934	307,934	0	307,934	30
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	2,456	2,456	2,456	0	2,456	0
10200	FICA	0	187	187	187	0	187	0
10400	WORKERS COMP	0	4	4	3	0	3	25-
SUBTOTAL *****		0	2,647	2,647	2,646	0	2,646	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	300	300	0	300	0
23001	PRINTED MATERIALS	753	1,000	1,000	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	119	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	200	200	200	0	200	0
23855	UNTAGGED FURNITURE/FIXTURES	0	2,865	0	0	0	0	100-
SUBTOTAL *****		872	4,565	1,700	1,700	0	1,700	63-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	600	300	300	300	0	300	0
37200	REGISTRATION	0	3,150	3,150	3,150	0	3,150	0
37220	TRAVEL: TRAINING RELATED	0	7,600	7,600	7,600	0	7,600	0
SUBTOTAL *****		600	11,050	11,050	11,050	0	11,050	0

Collector of Revenue

EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	726	749	749	772	0	772	3
	SUBTOTAL *****	726	749	749	772	0	772	3
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,670	2,804	2,670	2,804	0	2,804	0
70100	SOFTWARE SUBSCRIPTIONS	324	325	325	325	0	325	0
71000	NOTARY BONDS	0	25	25	25	0	25	0
71100	OUTSOURCED SERVICES	4,429	4,500	4,685	5,000	0	5,000	11
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
71501	PARKING	545	1,000	1,000	1,000	0	1,000	0
71526	DISPOSAL SERVICES	126	200	200	200	0	200	0
	SUBTOTAL *****	8,094	18,854	18,905	19,354	0	19,354	3
OTHER								
83810	INTERFUND SERVICES USED	210,795	224,442	204,801	261,126	0	261,126	16
83917	OTO: TO GENERAL FUND	0	14,836	14,836	0	0	0	100-
84500	TITLE SEARCH	6,488	5,941	5,302	5,623	0	5,623	5-
86850	CONTINGENCY	0	9,142	0	20,000	0	20,000	118
	SUBTOTAL *****	217,283	254,361	224,939	286,749	0	286,749	13
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	7,993	7,993	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	48,035	48,035	0	0	0	100-
92301	REPLC COMPUTER HDWR	18,948	0	0	0	0	0	0
	SUBTOTAL *****	18,948	56,028	56,028	0	0	0	100-
	TOTAL EXPENDITURES *****	246,523	348,254	316,018	322,271	0	322,271	7-

Decimal values have been truncated.

County Association Dues

Department Number 1122

Mission

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

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

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

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

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023		2024		2024 ADOPTED BUDGET	%CHG FROM PY BUD
			BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST		
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	30,596	30,957	30,970	31,270	0	31,270	1
37200	REGISTRATION	2,200	4,650	2,870	5,010	0	5,010	7
37220	TRAVEL: TRAINING RELATED	5,849	15,513	7,198	15,588	0	15,588	0
	SUBTOTAL *****	38,645	51,120	41,038	51,868	0	51,868	1
	TOTAL EXPENDITURES *****	38,645	51,120	41,038	51,868	0	51,868	1

Decimal values have been truncated.

County Clerk & Elections- Combined Budget Summary

Description of Funding Sources

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

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

General Fund

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

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

General Fund

- Elections and Voter Registration Operations (1132)
- Election Activities (1133)

Election Services Fund (2300)

Election Equipment Replacement Fund (2320)

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

County Clerk & Elections Summary

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
County Clerk & Records Management								
100	1131	GF County Clerk Operations	\$ 317,505	\$ 356,221	\$ 337,029	\$ 38,024	\$ -	\$ 375,053
100	1196	GF Records Management Services	26,416	17,077	-	18,926	-	18,926
		Subtotal	<u>343,921</u>	<u>373,298</u>	<u>337,029</u>	<u>56,950</u>	<u>-</u>	<u>393,979</u>
Election and Registration								
100	1132	GF Election & VR Operations	529,904	628,296	629,322	206,324	-	835,646
100	1133	GF Election Activities	685,985	107,866	-	910,900	-	910,900
230	2300	Elec Svcs Fund Operations	42,650	47,200	-	116,525	-	116,525
232	2320	Elecc Equip Replemnt Fund Activity	-	210,000	-	-	-	-
		Subtotal	<u>1,258,539</u>	<u>993,362</u>	<u>629,322</u>	<u>1,233,749</u>	<u>-</u>	<u>1,863,071</u>
		Total	<u>\$ 1,602,460</u>	<u>\$ 1,366,660</u>	<u>\$ 966,351</u>	<u>\$ 1,290,699</u>	<u>\$ -</u>	<u>\$ 2,257,050</u>

Personnel Summary

Position Title	2022	2023	Departmental Funding Source			Change
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent Positions			
			Dept. 1131	Dept. 1132	2024 Total	
County Clerk						
County Clerk (Elected)	1.00	1.00	1.00	-	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Deputy County Clerk I/II	1.13	1.13	0.75	-	0.75	(0.38)
Deputy County Clerk III	1.00	1.00	1.00	-	1.00	-
Payroll Coordinator	1.00	1.00	-	-	-	(1.00)
Subtotal	<u>5.13</u>	<u>5.13</u>	<u>3.75</u>	<u>-</u>	<u>3.75</u>	<u>(1.38)</u>
Election and Registration						
Elections Manager	1.00	1.00	-	1.00	1.00	-
Voting Systems Manager	0.75	0.75	-	0.75	0.75	-
Polling Place Operations Manager	1.00	1.00	-	1.00	1.00	-
Deputy County Clerk III	-	1.00	-	1.00	1.00	-
Deputy County Clerk II	4.00	3.00	-	3.00	3.00	-
Deputy County Clerk I	-	-	-	-	-	-
Elections Office Specialist I/II Part-time Pool	0.38	0.38	-	2.88	2.88	2.50
Elections Intern Part-time Pool	0.19	0.19	-	-	-	(0.19)
Subtotal	<u>7.33</u>	<u>7.33</u>	<u>-</u>	<u>9.63</u>	<u>9.63</u>	<u>2.31</u>
Total FTEs	<u>12.45</u>	<u>12.45</u>	<u>3.75</u>	<u>9.63</u>	<u>13.38</u>	<u>0.93</u>

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

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

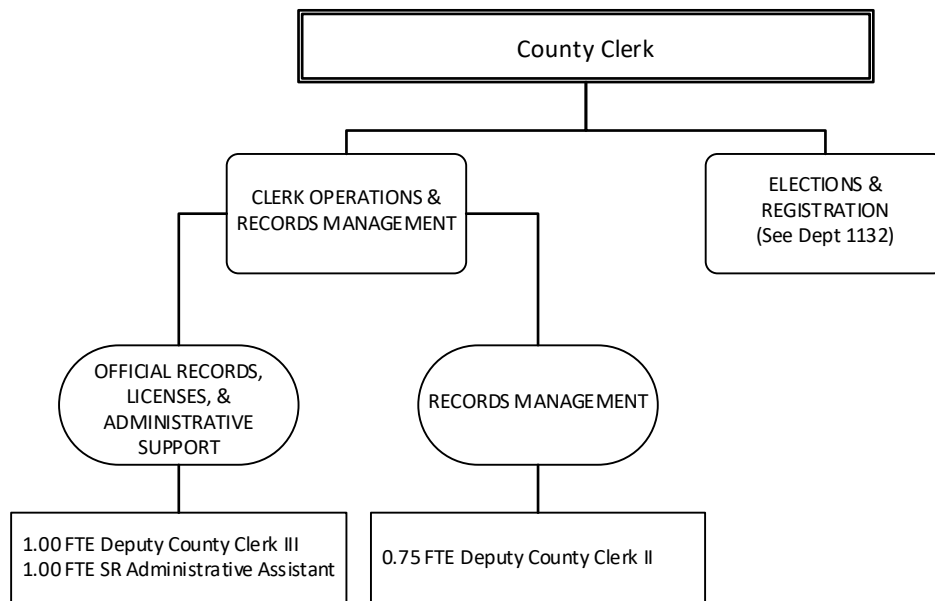
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

The County Clerk is also the chief election official in the County and is responsible for voter registration and elections, which are accounted for in a separate budget section, Election and Registration (refer to department number 1132).

Budget Highlights

The budget includes funding to move a Deputy County Clerk II from (0.50 FTE) non-benefitted to (0.75 FTE) benefitted. The Payroll Coordinator (1.00 FTE) and a Deputy County Clerk II (0.63 FTE) were moved from department (1131) to the Human Resources & Risk Management department (1115). There are no other significant changes to this budget.

Organizational Chart



County Clerk and Records Management

Annual Budget

1131 GF COUNTY CLERK OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	3,657	3,800	4,430	3,800	0	3,800	0
	SUBTOTAL *****	3,657	3,800	4,430	3,800	0	3,800	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	50	0	10	0	10	80-
3569	OTHER FEES	2,978	3,000	2,800	3,000	0	3,000	0
3580	TAX SUPPLEMENT FEES	36,270	27,000	27,000	28,800	0	28,800	6
	SUBTOTAL *****	39,248	30,050	29,800	31,810	0	31,810	6
	TOTAL REVENUES *****	42,905	33,850	34,230	35,610	0	35,610	5
PERSONAL SERVICES								
10100	SALARIES & WAGES	234,696	294,002	256,800	229,340	10,952	261,721	10-
10110	OVERTIME	1,344	0	1,111	750	0	750	0
10200	FICA	17,659	22,278	19,010	17,601	838	19,491	12-
10300	HEALTH INSURANCE	17,621	26,760	25,842	25,200	6,348	31,548	17
10310	COUNTY HSA CONTRIBUTION	2,600	2,400	2,400	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	777	884	1,019	752	119	921	4
10330	CNTY PD DEPENDENT PREM-HEALTH	2,082	2,502	7,745	10,726	0	10,726	328
10331	CNTY PD DEPENDENT PREM-DENTAL	110	110	356	404	0	404	267
10350	LIFE INSURANCE	275	288	350	216	72	288	0
10375	DENTAL INSURANCE	1,097	1,260	1,620	1,260	420	1,680	33
10400	WORKERS COMP	400	576	461	368	66	456	20-
10500	401(A) MATCH PLAN	2,275	2,600	2,450	1,560	650	2,730	5
10510	CERF-EMPLOYER PD CONTRIBUTION	4,413	4,911	4,715	4,181	658	5,114	4
10600	UNEMPLOYMENT BENEFITS	3,165	0	0	0	0	0	0
	SUBTOTAL *****	288,514	358,571	323,879	293,558	20,123	337,029	6-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	932	1,800	1,800	1,800	0	1,800	0
23001	PRINTED MATERIALS	659	700	700	700	0	700	0
	SUBTOTAL *****	1,591	2,500	2,500	2,500	0	2,500	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	501	1,575	1,575	1,375	0	1,375	12-
37200	REGISTRATION	800	300	175	350	0	350	16
37220	TRAVEL: TRAINING RELATED	0	500	500	500	0	500	0
	SUBTOTAL *****	1,301	2,375	2,250	2,225	0	2,225	6-
UTILITIES								
48000	TELEPHONES	656	720	720	720	0	720	0
	SUBTOTAL *****	656	720	720	720	0	720	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,990	2,050	2,050	2,050	0	2,050	0
	SUBTOTAL *****	1,990	2,050	2,050	2,050	0	2,050	0
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	50	150	150	150	0	150	0
	SUBTOTAL *****	50	150	150	150	0	150	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	22,436	23,044	23,472	29,379	0	29,379	27
84300	PUBLIC NOTICE/ADVERTISING SRVC	967	1,200	1,200	1,000	0	1,000	16-
	SUBTOTAL *****	23,403	24,244	24,672	30,379	0	30,379	25
	TOTAL EXPENDITURES *****	317,505	390,610	356,221	331,582	20,123	375,053	4-

County Clerk and Records Management

1196 GF RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	100	936	936	556	0	556	40-
	SUBTOTAL *****	100	936	936	556	0	556	41-
CONTRACTUAL SERVICES								
71526	DISPOSAL SERVICES	13,507	2,815	2,200	2,200	0	2,200	21-
	SUBTOTAL *****	13,507	2,815	2,200	2,200	0	2,200	22-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	12,810	13,941	13,941	16,170	0	16,170	15
	SUBTOTAL *****	12,810	13,941	13,941	16,170	0	16,170	16
	TOTAL EXPENDITURES *****	26,417	17,692	17,077	18,926	0	18,926	7

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Elections and Registration

Department Number 1132, 1133, 2300, 2320

Mission

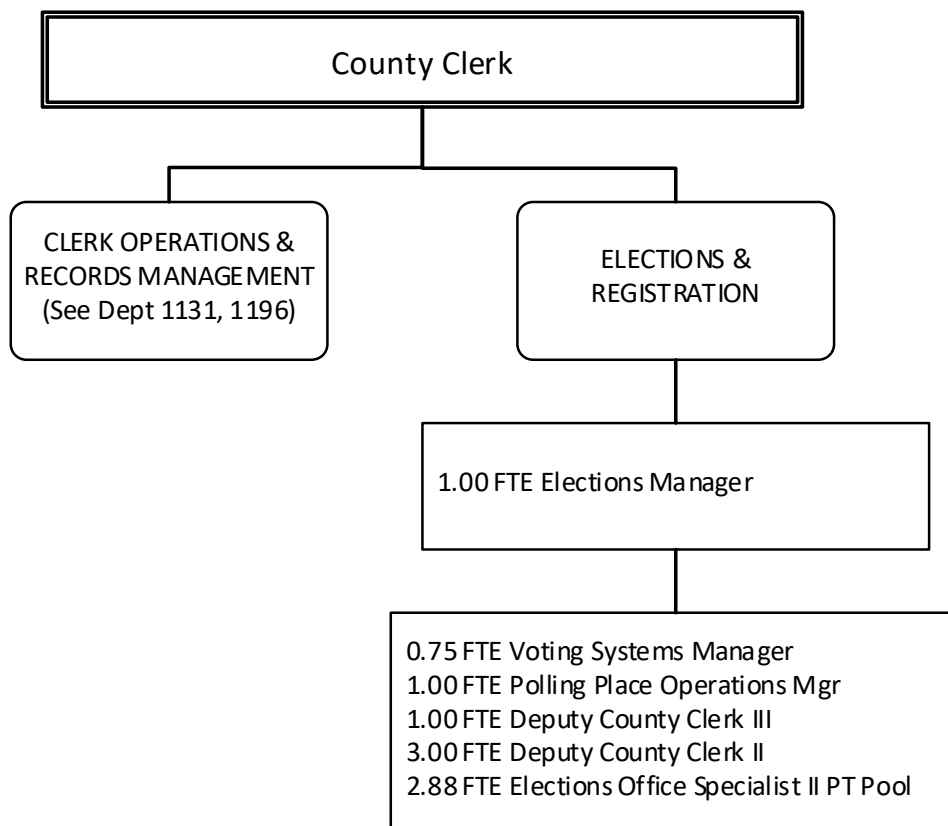
The County Clerk serves as chief election official for the County and all its political subdivisions and is responsible for all voter registration and election activity.

Budget Highlights

The FY 2024 budget reflects appropriations associated with the general municipal election (April) which includes the Boone County Hospital Board of Trustees election, the primary election (August), and the general election (November). The FY 2024 budget amounts are substantially more than FY 2023 elections costs which did not include a primary or general election.

The FY 2023 budget included funding for replacement election equipment in department (2320). Similar appropriations are not required in FY 2024. There are no other significant changes to the budget.

Organizational Chart



Elections and Registration

Annual Budget

1132 GF ELECTIONS AND VR OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3830	SALES	0	100	10	10	0	10	90-
3890	MISCELLANEOUS	33	50	20	20	0	20	60-
	SUBTOTAL *****	33	150	30	30	0	30	80-
	TOTAL REVENUES *****	33	150	30	30	0	30	80-
PERSONAL SERVICES								
10100	SALARIES & WAGES	332,258	371,350	357,860	447,855	0	502,192	35
10110	OVERTIME	237	0	120	1,000	0	1,000	0
10200	FICA	24,409	27,834	26,430	34,337	0	37,345	34
10300	HEALTH INSURANCE	38,602	47,172	47,172	57,960	0	57,960	22
10310	COUNTY HSA CONTRIBUTION	1,950	3,600	2,400	3,600	0	3,600	0
10325	DISABILITY INSURANCE	1,052	1,222	1,265	1,264	0	1,406	15
10330	CNTY PD DEPENDENT PREM-HEALTH	6,245	9,177	9,178	11,508	0	11,508	25
10331	CNTY PD DEPENDENT PREM-DENTAL	457	404	405	404	0	404	0
10350	LIFE INSURANCE	489	504	504	504	0	504	0
10375	DENTAL INSURANCE	2,870	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	348	713	751	718	0	781	9
10500	401(A) MATCH PLAN	2,665	3,640	2,500	3,640	0	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	5,133	5,035	5,399	5,256	0	6,042	20
10600	UNEMPLOYMENT BENEFITS	6,400	0	0	0	0	0	0
	SUBTOTAL *****	423,115	473,591	456,924	570,986	0	629,322	33
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,637	2,500	1,800	2,500	0	2,500	0
23001	PRINTED MATERIALS	1,596	2,800	2,800	2,800	0	2,800	0
	SUBTOTAL *****	3,233	5,300	4,600	5,300	0	5,300	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	554	300	300	200	0	200	33-
37200	REGISTRATION	1,074	1,000	1,000	1,600	200	1,800	80
37220	TRAVEL: TRAINING RELATED	592	1,700	1,934	1,700	0	1,700	0
	SUBTOTAL *****	2,220	3,000	3,234	3,500	200	3,700	23
UTILITIES								
48000	TELEPHONES	1,371	1,485	1,300	2,100	0	2,100	41
48050	MOBILE DEVICE SERVICE	0	50	0	0	0	0	100-
48200	ELECTRICITY	4,455	4,400	4,600	4,600	0	4,600	4
48300	WATER	37	50	38	50	0	50	0
48600	SEWER USE	44	50	45	50	0	50	0
48700	LP GAS/BLDG GENERATOR FUEL	0	670	300	335	0	335	50-
	SUBTOTAL *****	5,907	6,705	6,283	7,135	0	7,135	6
VEHICLE EXPENSE								
59000	FUEL	47	400	50	400	0	400	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	100	100	400	0	400	300
	SUBTOTAL *****	47	500	150	800	0	800	60
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	14,574	70,450	70,500	74,000	0	74,000	5
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	14,574	70,500	70,500	74,050	0	74,050	5
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	150	100	100	100	0	100	0
71100	OUTSOURCED SERVICES	0	50	0	0	0	0	100-
	SUBTOTAL *****	150	150	100	100	0	100	33-

Elections and Registration

OTHER								
83810	INTERFUND SERVICES USED	2	150	1	150	0	150	0
83815	FACILITIES INTERNAL SERVC CHR	80,032	85,078	86,441	107,439	0	107,439	26
84010	RECEPTION/MEETINGS	72	50	63	100	0	100	100
84300	PUBLIC NOTICE/ADVERTISING SRVC	553	1,500	0	7,500	0	7,500	400
85710	TRAVEL-OTHER	0	50	0	50	0	50	0
SUBTOTAL *****		80,659	86,288	86,505	115,239	0	115,239	33
TOTAL EXPENDITURES *****		529,905	646,574	628,296	777,110	200	835,646	29

1133 GF ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	25,387	0	0	0	0	0	0
SUBTOTAL *****		25,387	0	0	0	0	0	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	165,724	30,000	37,290	150,000	0	150,000	400
SUBTOTAL *****		165,724	30,000	37,290	150,000	0	150,000	400
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	125,244	0	0	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	9,598	3,000	2,433	9,000	0	9,000	200
SUBTOTAL *****		134,842	3,000	2,433	9,000	0	9,000	200
TOTAL REVENUES *****		325,953	33,000	39,723	159,000	0	159,000	382
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	200	0	400	0	400	100
23001	PRINTED MATERIALS	0	2,500	2,500	2,500	0	2,500	0
23005	ELECTION SUPPLIES	7,714	8,000	8,000	8,000	0	8,000	0
SUBTOTAL *****		7,714	10,700	10,500	10,900	0	10,900	2
OTHER								
85900	COUNTY ELECTION EXPENSE	678,271	300,000	97,366	900,000	0	900,000	200
SUBTOTAL *****		678,271	300,000	97,366	900,000	0	900,000	200
TOTAL EXPENDITURES *****		685,985	310,700	107,866	910,900	0	910,900	193

2300 ELEC SVCS FUND OPERATIONS

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	14,252	15,000	25,857	15,000	0	15,000	0
SUBTOTAL *****		14,252	15,000	25,857	15,000	0	15,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	130,585	36,000	33,013	120,000	0	120,000	233
SUBTOTAL *****		130,585	36,000	33,013	120,000	0	120,000	233
INTEREST								
3711	INT-OVERNIGHT	297	200	800	500	0	500	150
3712	INT-LONG TERM INVEST	2,945	3,300	3,000	3,000	0	3,000	9-
3798	INC/DEC IN FV OF INVESTMENTS	-22,017	0	0	0	0	0	0
SUBTOTAL *****		-18,775	3,500	3,800	3,500	0	3,500	0
TOTAL REVENUES *****		126,062	54,500	62,670	138,500	0	138,500	154
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	0	0	1,500	0	1,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	6,000	0	6,000	0	6,000	0
SUBTOTAL *****		0	6,000	0	7,500	0	7,500	25

Elections and Registration

DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	1,000	1,600	3,200	0	3,200	220
37220	TRAVEL: TRAINING RELATED	0	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	0	3,000	3,600	5,200	0	5,200	73
UTILITIES								
48050	MOBILE DEVICE SERVICE	151	1,200	200	1,200	0	1,200	0
	SUBTOTAL *****	151	1,200	200	1,200	0	1,200	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	42,500	43,400	43,400	62,625	0	62,625	44
	SUBTOTAL *****	42,500	43,400	43,400	62,625	0	62,625	44
OTHER								
86850	CONTINGENCY	0	40,000	0	40,000	0	40,000	0
	SUBTOTAL *****	0	40,000	0	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	42,651	93,600	47,200	116,525	0	116,525	24

2320 ELEC EQUIP REPLC FUND ACTIVITY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	0	10,000	10,000	10,000	0	10,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	94,010	30,000	26,260	90,000	0	90,000	200
	SUBTOTAL *****	94,010	30,000	26,260	90,000	0	90,000	200
INTEREST								
3711	INT-OVERNIGHT	7,411	5,000	20,000	2,000	0	2,000	60-
	SUBTOTAL *****	7,411	5,000	20,000	2,000	0	2,000	60-
	TOTAL REVENUES *****	101,421	45,000	56,260	102,000	0	102,000	127
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	0	210,000	210,000	0	0	0	100-
	SUBTOTAL *****	0	210,000	210,000	0	0	0	100-
	TOTAL EXPENDITURES *****	0	210,000	210,000	0	0	0	100-

Decimal values have been truncated.

County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

Mission

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

In 1996, the County Commission entered into an agreement with the Boone Hospital Board of Trustees whereby the County provided funding for one-half of the construction costs for a medical clinic located in the City of Centralia. The facility is owned by the Hospital Board of Trustees; however, in exchange for the County's capital contribution, the County has exclusive use of a portion of the building. The building is currently leased for local services. The operating costs and lease revenue for this facility are accounted for in a separate budget and are presented below.

Budget Highlights

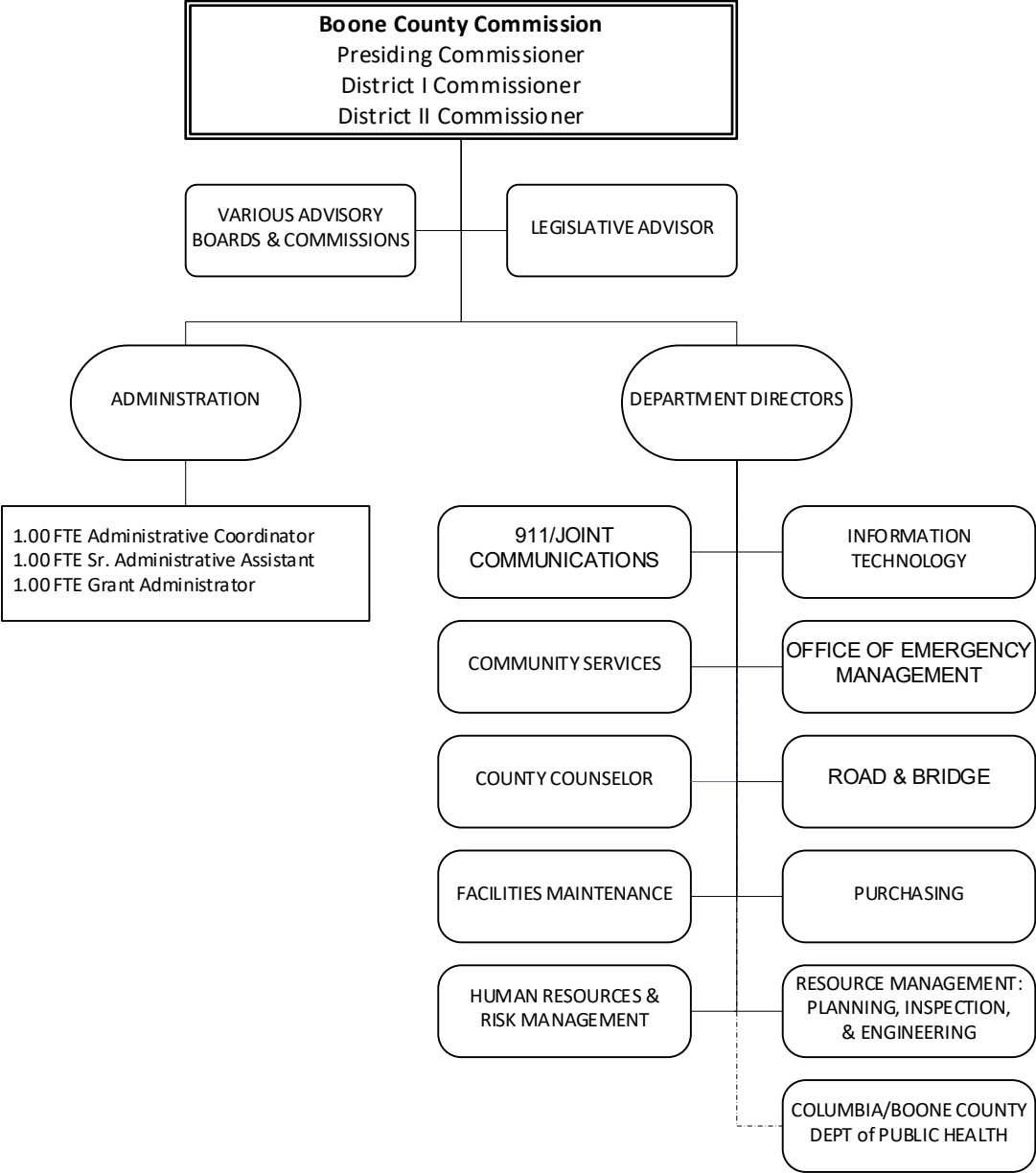
The FY 2024 budget includes \$8,000 one-time for preparation of an outdoor art installation and \$79,477 and 1 FTE for a County Grant Administrator position. There are no other significant changes to this budget.

Personnel Detail

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Grant Administrator	-	-	1.00	1.00
Intern	-	0.19	0.19	-
Total FTEs	5.00	5.19	6.19	1.00

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	405,464	449,169	439,717	485,011	0	560,903	24
10110	OVERTIME	0	0	132	0	0	0	0
10200	FICA	31,261	35,707	34,164	38,552	0	44,111	23
10300	HEALTH INSURANCE	26,586	26,760	26,242	31,500	0	40,320	50
10310	COUNTY HSA CONTRIBUTION	3,300	2,400	3,600	3,600	0	3,600	50
10325	DISABILITY INSURANCE	1,460	1,589	1,498	1,725	0	1,987	25
10330	CNTY PD DEPENDENT PREM-HEALTH	4,558	3,337	59	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	261	257	0	257	36-
10350	LIFE INSURANCE	324	360	362	360	0	432	20
10375	DENTAL INSURANCE	1,995	1,680	1,690	2,100	0	2,520	50
10400	WORKERS COMP	660	917	818	806	0	948	3
10500	401(A) MATCH PLAN	3,275	3,250	3,025	2,600	0	3,900	20
10510	CERF-EMPLOYER PD CONTRIBUTION	8,449	8,844	8,968	9,583	0	11,037	24
10850	VEHICLE ALLOWANCE	16,914	18,070	18,938	18,938	0	18,938	4
	SUBTOTAL *****	504,651	552,487	539,474	595,032	0	688,953	25
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	370	600	850	810	0	810	35
23001	PRINTED MATERIALS	223	755	300	931	0	1,031	36
23850	UNTAGGED EQUIPMENT & TOOLS	0	150	20	150	0	150	0
23855	UNTAGGED FURNITURE/FIXTURES	119	0	203	0	0	800	0
	SUBTOTAL *****	712	1,505	1,373	1,891	0	2,791	85
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	475	1,290	2,180	1,365	0	1,365	5
37200	REGISTRATION	4,044	8,590	4,150	10,140	0	10,140	18
37220	TRAVEL: TRAINING RELATED	157	275	0	280	0	280	1
	SUBTOTAL *****	4,676	10,155	6,330	11,785	0	11,785	16
UTILITIES								
48000	TELEPHONES	1,395	1,500	1,410	1,500	0	1,572	4
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	540	0	0	0	0	100-
	SUBTOTAL *****	1,395	2,040	1,410	1,500	0	1,572	23-
VEHICLE EXPENSE								
59000	FUEL	630	500	700	750	0	750	50
59100	VEHICLE REPAIRS/MAINTENANCE	311	310	230	310	0	310	0
59105	TIRES	147	200	75	600	0	600	200
	SUBTOTAL *****	1,088	1,010	1,005	1,660	0	1,660	64
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	185	160	540	480	0	480	200
	SUBTOTAL *****	185	160	540	480	0	480	200
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	5,500	0	100	13,400	13,500	145
71101	PROFESSIONAL SERVICES	27,198	29,971	29,000	30,383	0	30,383	1
	SUBTOTAL *****	27,198	35,471	29,000	30,483	13,400	43,883	24
OTHER								
83100	AWARDS	224	100	30	100	0	100	0
83810	INTERFUND SERVICES USED	116	125	240	240	0	240	92
83815	FACILITIES INTERNAL SERVC CHR	28,816	29,598	29,598	37,734	0	37,734	27
84010	RECEPTION/MEETINGS	871	3,900	1,700	4,400	0	4,400	12
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	100	0	100	0	100	0
85710	TRAVEL-OTHER	0	500	0	0	0	0	100-
	SUBTOTAL *****	30,027	34,323	31,568	42,574	0	42,574	24
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	1,100	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	0	9,000	0
	SUBTOTAL *****	1,100	0	0	0	0	9,000	0
	TOTAL EXPENDITURES *****	571,032	637,151	610,700	685,405	13,400	802,698	26

County Commission and Centralia Office

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	3,000	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	3,000	3,000	3,000	3,000	0	3,000	0
	TOTAL REVENUES *****	3,000	3,000	3,000	3,000	0	3,000	0
UTILITIES								
48100	NATURAL GAS	673	720	1,200	1,200	0	1,200	66
48200	ELECTRICITY	2,420	2,600	2,600	2,600	0	2,600	0
48300	WATER	1,165	600	600	600	0	600	0
48400	SOLID WASTE	187	180	210	240	0	240	33
48600	SEWER USE	623	320	320	320	0	320	0
	SUBTOTAL *****	5,068	4,420	4,930	4,960	0	4,960	12
EQUIP & BLDG MAINTENANCE								
60150	PEST CONTROL	165	244	220	232	0	232	4-
	SUBTOTAL *****	165	244	220	232	0	232	5-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	3,812	2,704	2,704	4,453	0	4,453	64
	SUBTOTAL *****	3,812	2,704	2,704	4,453	0	4,453	65
	TOTAL EXPENDITURES *****	9,045	7,368	7,854	9,645	0	9,645	31

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County Counselor

Department Number 1126

Mission

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

Budget Highlights

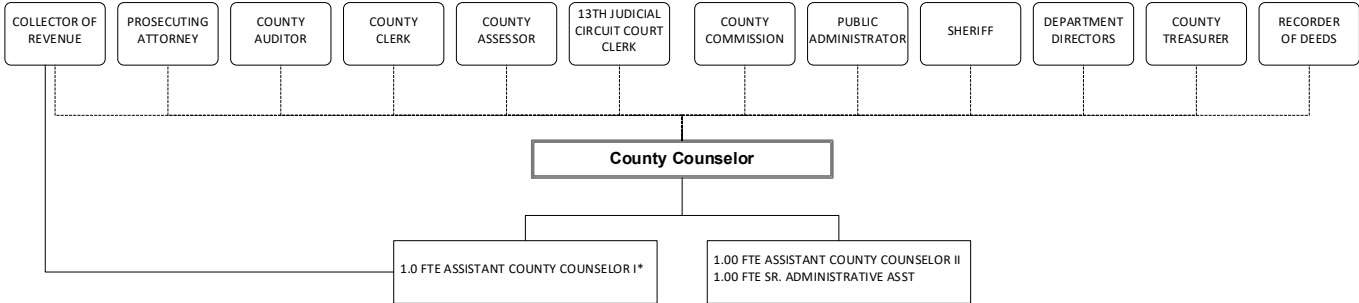
There are no significant changes to the budget.

Personnel Detail

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor II	1.00	1.00	1.00	-
Assistant County Counselor I	1.00	1.00	1.00	-
Senior Administrative Assistant	1.00	1.00	1.00	-
Total FTEs	4.00	4.00	4.00	-

County Counselor

Organizational Chart



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

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

County Counselor

Annual Budget

1126 COUNTY COUNSELOR

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3558	ATTORNEY FEES	14,740	8,000	8,000	8,000	0	8,000	0
	SUBTOTAL *****	14,740	8,000	8,000	8,000	0	8,000	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	132,763	125,125	125,125	139,508	0	139,508	11
	SUBTOTAL *****	132,763	125,125	125,125	139,508	0	139,508	11
	TOTAL REVENUES *****	147,503	133,125	133,125	147,508	0	147,508	11
PERSONAL SERVICES								
10100	SALARIES & WAGES	346,765	393,020	386,028	387,628	0	435,690	10
10200	FICA	23,743	29,768	28,160	29,653	0	32,649	9
10300	HEALTH INSURANCE	22,070	26,076	23,356	23,940	0	23,940	8-
10310	COUNTY HSA CONTRIBUTION	2,700	3,600	2,750	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	988	1,374	1,037	1,395	0	1,536	11
10330	CNTY PD DEPENDENT PREM-HEALTH	10,403	10,838	10,839	13,277	0	13,277	22
10331	CNTY PD DEPENDENT PREM-DENTAL	687	515	516	515	0	515	0
10350	LIFE INSURANCE	279	288	285	288	0	288	0
10375	DENTAL INSURANCE	1,651	1,680	1,400	1,260	0	1,260	25-
10400	WORKERS COMP	608	649	579	542	0	597	8-
10500	401(A) MATCH PLAN	2,525	2,600	2,600	2,080	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,938	7,637	7,721	7,752	0	8,535	11
	SUBTOTAL *****	419,357	478,045	465,271	470,730	0	523,287	9
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	9,199	13,450	9,000	13,793	0	13,793	2
23000	OFFICE SUPPLIES	372	1,500	500	1,500	0	1,500	0
23001	PRINTED MATERIALS	77	100	100	100	0	100	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,500	200	1,500	0	1,500	0
	SUBTOTAL *****	9,648	16,550	9,800	16,893	0	16,893	2
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,350	1,515	1,400	1,515	0	1,515	0
37200	REGISTRATION	908	3,600	1,500	3,600	0	3,600	0
37220	TRAVEL: TRAINING RELATED	0	550	100	550	0	550	0
	SUBTOTAL *****	2,258	5,665	3,000	5,665	0	5,665	0
UTILITIES								
48000	TELEPHONES	557	750	600	750	0	750	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,294	1,620	1,000	1,620	0	1,620	0
	SUBTOTAL *****	1,851	2,370	1,600	2,370	0	2,370	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	152	600	400	600	0	600	0
	SUBTOTAL *****	152	600	400	600	0	600	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	16	0	16	0	0	0	0
71101	PROFESSIONAL SERVICES	0	21,000	27,277	1,000	0	1,000	95-
71105	LEGAL SERVICES	5,029	25,000	5,000	25,000	0	25,000	0
71526	DISPOSAL SERVICES	227	700	200	700	0	700	0
	SUBTOTAL *****	5,272	46,700	32,493	26,700	0	26,700	43-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	16,495	16,941	16,941	21,598	0	21,598	27
84801	TRANSCRIPTS-CIVIL	0	1,500	200	1,500	0	1,500	0
85710	TRAVEL-OTHER	216	400	200	400	0	400	0
	SUBTOTAL *****	16,711	18,841	17,341	23,498	0	23,498	25
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	8,811	0	0	0	0	0	0
	SUBTOTAL *****	8,811	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	464,060	568,771	529,905	546,456	0	599,013	5

Decimal values have been truncated.

Emergency and Contingency

Department Number 1123

Mission

The County Commission administers this budget. It reflects the statutorily required appropriation equal to 3% of General Fund revenues. This appropriation is to be used for unforeseen emergencies and requires a unanimous vote of the County Commission. The original appropriation is reflected in this budget; whenever usage of the Emergency Appropriation is required, the amount is transferred to the appropriate cost center budgetary account, as approved by the Commission. Therefore, the amounts appearing for prior years reflect *unspent* emergency appropriations.

Budget Highlights

This budget includes the statutorily mandated emergency appropriation, to be used for unforeseen emergencies that may arise during the year. Unanimous approval of the County Commission is required for approval of budget revisions from the emergency appropriation.

The FY 2024 budget includes \$54,004 for a Deputy Treasurer Position. This position requires further development before funding will be released from contingency and transferred to the appropriate operating budget. The FY 2024 budget also included \$64,700 for portable radios. This initiative is related to the on-going conversion of county radio infrastructure to 800MHz and will be released from contingency and transferred to the appropriate operating budgets if the need arises within the fiscal year.

Annual Budget

1123 GF EMERGENCY & CONTINGENCY

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023		2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
			BUDGET + REVISIONS	2023 ESTIMATED				
OTHER								
86800	EMERGENCY	0	1,070,000	0	1,070,000	0	1,070,000	0
86850	CONTINGENCY	0	111,700	0	0	0	118,704	6
SUBTOTAL *****		0	1,181,700	0	1,070,000	0	1,188,704	1
TOTAL EXPENDITURES *****		0	1,181,700	0	1,070,000	0	1,188,704	1

Decimal values have been truncated.

Human Resources & Risk Management – Combined Budget Summary

Description of Funding Sources

The Human Resources & Risk Management department provides services that are funded with appropriations from the General Fund. This department also coordinates the payment of insurance premiums and claim activity that is funded by the General Fund and various special revenue funds and internal service funds.

The General Fund appropriations are accounted for within department numbers 1115, 1192, and 1191. Assessment Fund appropriations are accounted for within department number 2011, Road and Bridge Fund appropriations are accounted for within department number 2048, 911/EM Fund appropriations are accounted for within department number 2712, and Facilities & Grounds Fund appropriations are accounted for within department number 6106. Detailed information is presented for each of these budgets on the following pages.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1115	HR & Risk Mgmt Operations	\$ 353,898	\$ 332,228	\$ 509,580	\$ 74,966	\$ -	\$ 584,546
100	1192	Recruitment & Retention	44,434	213,470	67,010	136,935	-	203,945
100	1191	Safety & Risk Management	2,760	9,805	-	11,965	1,500	13,465
100	1195	GF Insurance Activity	751,597	876,529	-	975,614	-	975,614
201	2011	Assessment Insurance Activity	6,318	14,360	-	10,497	-	10,497
204	2048	R&B Insurance Activity	170,950	203,092	-	247,500	-	247,500
270	2712	911/EM Insurance Activity	68,640	83,433	-	99,250	-	99,250
610	6106	FM Insurance Activity	26,107	20,886	-	35,800	-	35,800
Total			\$ 1,424,704	\$ 1,753,803	\$ 576,590	\$ 1,592,527	\$ 1,500	\$ 2,170,617

Human Resources & Risk Management Summary

Personnel Summary

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Human Resources & Risk Management	1.00	1.00	1.00	-
Risk Management Specialist	1.00	1.00	1.00	-
Recruitment & Hiring Coordinator	1.00	1.00	1.00	-
Benefits & Wellness Coordinator	1.00	1.00	1.00	-
Payroll Administrator	-	-	1.00	1.00
Payroll Coordinator	-	-	1.00	1.00
Total FTEs	4.00	4.00	6.00	2.00

Human Resources & Risk Management Operations & Activities

Department Number 1115, 1192, 1191

Mission

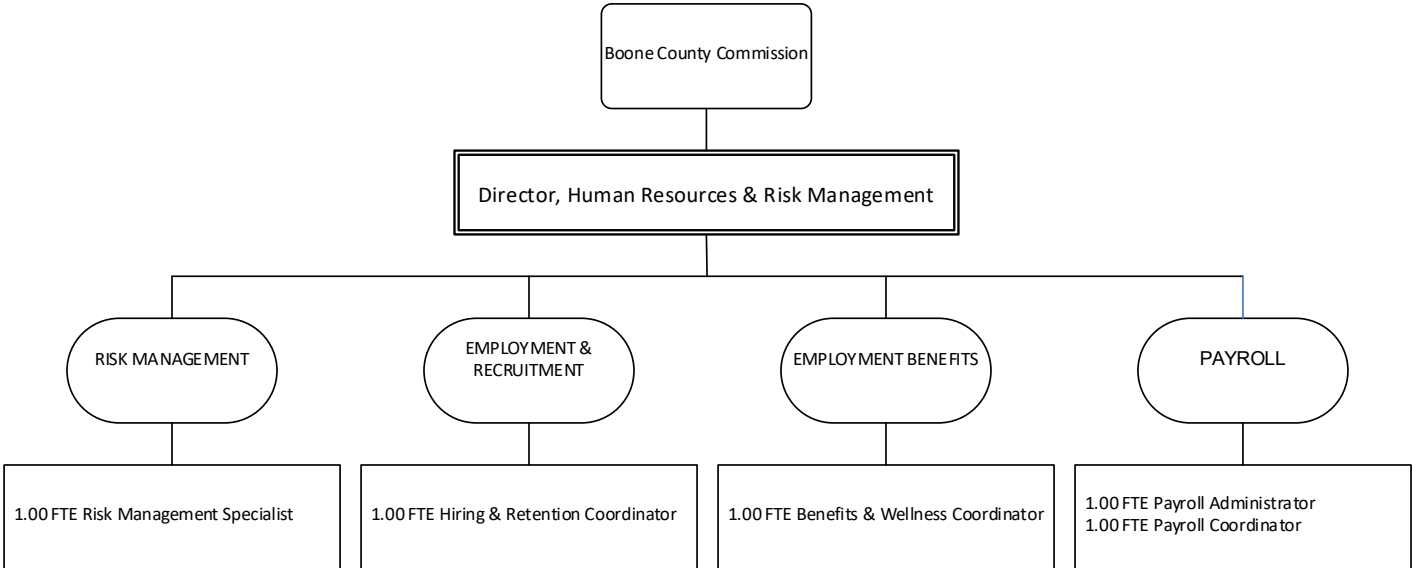
The County Commission established the Human Resources (HR) Department in 1994. This department provides support services to elected officials, department directors, and County staff as it relates to human resource issues (excluding the Thirteenth Judicial Circuit). Services include, but are not limited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

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

Budget Highlights

The FY 2024 budget includes \$70,000 and 1.00 FTE for a Payroll Administrator position. This addition is in conjunction with the moving \$61,000 for the Payroll Coordinator (1.00 FTE) and a Deputy County Clerk II (0.63 FTE) from County Clerk department (1131) to the Human Resources & Risk Management department (1115).

Organizational Chart



Human Resources & Risk Management Operations & Activities

Annual Budget

1115 HR & RISK MGMT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM FY BUD
MISCELLANEOUS								
3892	OVERAGE	0	0	0	0	0	0	0
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	262,038	266,675	228,975	310,440	89,919	401,877	50
10110	OVERTIME	4,582	3,000	10,515	6,000	0	6,000	100
10200	FICA	19,730	20,332	17,652	24,207	6,880	30,522	50
10300	HEALTH INSURANCE	20,993	26,760	20,751	40,320	17,640	49,140	83
10310	COUNTY HSA CONTRIBUTION	3,450	2,400	3,300	3,600	0	3,600	50
10325	DISABILITY INSURANCE	834	928	1,092	1,117	325	1,414	52
10330	CNTY PD DEPENDENT PREM-HEALTH	446	0	2,143	2,551	0	2,551	0
10331	CNTY PD DEPENDENT PREM-DENTAL	178	257	258	257	0	257	0
10350	LIFE INSURANCE	276	288	297	360	144	432	50
10375	DENTAL INSURANCE	1,610	1,680	1,362	2,100	840	2,520	50
10400	WORKERS COMP	383	521	499	506	181	659	26
10500	401(A) MATCH PLAN	2,475	2,600	2,300	2,600	1,300	3,770	45
10510	CERF-EMPLOYER PD CONTRIBUTION	5,335	5,156	4,790	6,208	0	6,838	32
	SUBTOTAL *****	322,330	330,597	293,934	400,266	117,229	509,580	54
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,071	1,529	1,500	1,529	0	1,529	0
23000	OFFICE SUPPLIES	964	2,130	2,130	2,130	0	2,130	0
23001	PRINTED MATERIALS	50	2,550	2,000	2,750	0	2,750	7
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	0	4,000	4,000	0
	SUBTOTAL *****	3,085	6,209	5,630	6,409	4,000	10,409	68
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	495	1,378	1,378	2,028	0	2,028	47
37200	REGISTRATION	1,854	3,935	1,733	6,835	600	7,135	81
37220	TRAVEL: TRAINING RELATED	414	3,181	3,181	9,462	0	9,462	197
	SUBTOTAL *****	2,763	8,494	6,292	18,325	600	18,625	119
UTILITIES								
48000	TELEPHONES	632	636	636	636	192	768	20
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,080	810	1,080	540	1,620	50
	SUBTOTAL *****	632	1,716	1,446	1,716	732	2,388	39
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	690	800	800	800	0	800	0
	SUBTOTAL *****	690	800	800	800	0	800	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	384	400	400	400	0	400	0
71000	NOTARY BONDS	0	50	50	50	0	50	0
	SUBTOTAL *****	384	450	450	450	0	450	0
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	24,015	23,426	23,426	41,994	0	41,994	79
85710	TRAVEL-OTHER	0	250	250	300	0	300	20
	SUBTOTAL *****	24,015	23,676	23,676	42,294	0	42,294	79
	TOTAL EXPENDITURES *****	353,899	371,942	332,228	470,260	122,561	584,546	57

Human Resources & Risk Management Operations & Activities

1192 RECRUITMENT & RETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	0	30	30	30	0	30	0
	SUBTOTAL *****	0	30	30	30	0	30	0
MISCELLANEOUS								
3890	MISCELLANEOUS	4,657	4,500	10,693	4,500	0	4,500	0
	SUBTOTAL *****	4,657	4,500	10,693	4,500	0	4,500	0
	TOTAL REVENUES *****	4,657	4,530	10,723	4,530	0	4,530	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	2,550	2,550	0	0	2,550	0
10300	HEALTH INSURANCE	0	22,248	22,248	0	0	26,460	18
10330	CNTY PD DEPENDENT PREM-HEALTH	0	15,000	15,000	0	0	15,000	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	3,000	3,000	0	0	3,000	0
10600	UNEMPLOYMENT BENEFITS	0	20,000	20,000	0	0	20,000	0
	SUBTOTAL *****	0	62,798	62,798	0	0	67,010	7
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	392	7,755	7,287	555	42,000	42,555	448
71100	OUTSOURCED SERVICES	4,761	15,100	5,000	15,100	0	15,100	0
71101	PROFESSIONAL SERVICES	13,968	84,000	84,000	25,000	0	25,000	70-
71104	ADMINISTRATIVE SERVICES	2,144	3,500	3,500	3,500	0	3,500	0
71501	PARKING	0	105	35	105	0	105	0
	SUBTOTAL *****	21,265	110,460	99,822	44,260	42,000	86,260	22-
OTHER								
83100	AWARDS	1,155	12,025	12,025	3,000	0	3,000	75-
84010	RECEPTION/MEETINGS	1,100	5,575	5,575	5,675	0	5,675	1
84300	PUBLIC NOTICE/ADVERTISING SRVC	18,261	26,000	26,000	32,000	0	32,000	23
85700	RECRUITMENT/RELOCATION EXPENSE	310	1,250	1,250	2,500	0	2,500	100
86510	WORKFORCE RETENTION/ENGAGEMENT	2,343	6,000	6,000	7,500	0	7,500	25
	SUBTOTAL *****	23,169	50,850	50,850	50,675	0	50,675	0
	TOTAL EXPENDITURES *****	44,434	224,108	213,470	94,935	42,000	203,945	9-

1191 SAFETY & RISK MANAGEMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	83	400	400	420	0	420	5
23036	SAFETY SUPPLIES & EQUIPMENT	154	500	250	1,900	0	1,900	280
23501	MEDICINE & MED SUPPLIES/EQUIP	2,079	5,245	5,245	4,995	0	4,995	4-
23850	UNTAGGED EQUIPMENT & TOOLS	444	0	0	0	0	0	0
	SUBTOTAL *****	2,760	6,145	5,895	7,315	0	7,315	19
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	3,000	3,000	3,200	0	3,200	6
	SUBTOTAL *****	0	3,000	3,000	3,200	0	3,200	7
OTHER								
84010	RECEPTION/MEETINGS	0	800	400	700	0	700	12-
86300	TESTING	0	510	510	750	0	750	47
	SUBTOTAL *****	0	1,310	910	1,450	0	1,450	11
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	1,500	1,500	0
	SUBTOTAL *****	0	0	0	0	1,500	1,500	0
	TOTAL EXPENDITURES *****	2,760	10,455	9,805	11,965	1,500	13,465	29

Decimal values have been truncated.

Insurance Premiums and Claim Activity

Department Numbers 1195, 2011, 2048, 2712, 6106

Mission

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

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

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

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

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

Budget Highlights

Throughout the year as needed, these budgets are amended to reflect insurance recoveries and related costs associated with insurance claims. Such claims activity cannot be reasonably estimated in developing the annual budget. As a result, the FY 2024 budgetary amounts may reflect significant fluctuations from current year-to-date activity. There are no other significant changes to these budgets.

Insurance Premiums and Claim Activity

Annual Budget

1195 GF INSURANCE ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	368	0	5,125	0	0	0	0
	SUBTOTAL *****	368	0	5,125	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	46,336	0	42,175	0	0	0	0
	SUBTOTAL *****	46,336	0	42,175	0	0	0	0
	TOTAL REVENUES *****	46,704	0	47,300	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	11,316	0	29,993	0	0	0	0
	SUBTOTAL *****	11,316	0	29,993	0	0	0	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	93,476	108,048	112,798	108,048	0	108,048	0
71002	AUTO LIABILITY INS	38,407	45,000	48,410	45,000	0	45,000	0
71004	PROPERTY INSURANCE	239,183	266,000	266,102	291,750	0	291,750	9
71006	ERRORS & OMISSIONS INS	9,913	13,750	10,123	11,816	0	11,816	14-
71007	LAW ENFORCEMENT INS	223,104	265,000	252,238	290,500	0	290,500	9
71008	GENERAL LIABILITY INS	98,232	124,500	109,770	169,500	0	169,500	36
71011	PUBLIC OFFICIALS BOND	22,236	17,500	17,500	17,000	0	17,000	2-
71016	AUTO CLAIMS DEDUCTIBLE	12,667	20,000	15,000	20,000	0	20,000	0
71018	OTHER CLAIMS DEDUCTIBLE	3,063	15,000	10,594	15,000	0	15,000	0
71020	UNINSURED CLAIMS	0	500	1	500	0	500	0
71021	AUTO LIABILITY DEDUCTIBLE	0	5,000	3,000	5,000	0	5,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	500	500	0	500	0
71023	UNINSURED REIMBURSEMENTS	0	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	740,281	881,798	846,536	975,614	0	975,614	11
	TOTAL EXPENDITURES *****	751,597	881,798	876,529	975,614	0	975,614	11

2011 ASSESSMENT INSURANCE ACTIVITY

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	0	0	5,362	0	0	0	0
	SUBTOTAL *****	0	0	5,362	0	0	0	0
	TOTAL REVENUES *****	0	0	5,362	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	5,362	0	0	0	0
	SUBTOTAL *****	0	0	5,362	0	0	0	0

Insurance Premiums and Claim Activity

CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	2,336	2,570	2,567	2,687	0	2,687	4
71002	AUTO LIABILITY INS	1,128	1,250	1,364	1,500	0	1,500	20
71006	ERRORS & OMISSIONS INS	394	510	480	560	0	560	9
71008	GENERAL LIABILITY INS	2,461	2,600	2,587	2,750	0	2,750	5
71016	AUTO CLAIMS DEDUCTIBLE	0	2,000	1,000	2,000	0	2,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		6,319	9,930	8,998	10,497	0	10,497	6
TOTAL EXPENDITURES *****		6,319	9,930	14,360	10,497	0	10,497	6

2048 R&B INSURANCE ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	3,366	0	5,462	0	0	0	0
SUBTOTAL *****		3,366	0	5,462	0	0	0	0
TOTAL REVENUES *****		3,366	0	5,462	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	3,366	0	580	0	0	0	0
SUBTOTAL *****		3,366	0	580	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	0	916	0	0	0	0
SUBTOTAL *****		0	0	916	0	0	0	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	68,315	86,000	80,373	86,000	0	86,000	0
71002	AUTO LIABILITY INS	13,148	16,000	15,897	18,000	0	18,000	12
71004	PROPERTY INSURANCE	22,482	35,500	25,130	50,000	0	50,000	40
71006	ERRORS & OMISSIONS INS	7,878	10,500	8,948	10,500	0	10,500	0
71008	GENERAL LIABILITY INS	49,212	53,550	48,248	60,000	0	60,000	12
71016	AUTO CLAIMS DEDUCTIBLE	1,000	7,000	7,000	7,000	0	7,000	0
71018	OTHER CLAIMS DEDUCTIBLE	4,550	10,000	10,000	10,000	0	10,000	0
71021	AUTO LIABILITY DEDUCTIBLE	1,000	5,000	5,000	5,000	0	5,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	500	500	500	0	500	0
71023	UNINSURED REIMBURSEMENTS	0	500	500	500	0	500	0
SUBTOTAL *****		167,585	224,550	201,596	247,500	0	247,500	10
TOTAL EXPENDITURES *****		170,951	224,550	203,092	247,500	0	247,500	10

2712 911/EM INSURANCE ACTIVITY

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	2,637	0	0	0	0	0	0
SUBTOTAL *****		2,637	0	0	0	0	0	0
TOTAL REVENUES *****		2,637	0	0	0	0	0	0

Insurance Premiums and Claim Activity

CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	4,312	3,846	5,151	6,000	0	6,000	56
71002	AUTO LIABILITY INS	1,974	2,500	2,387	2,750	0	2,750	10
71004	PROPERTY INSURANCE	43,325	48,500	47,581	55,000	0	55,000	13
71006	ERRORS & OMISSIONS INS	2,626	3,750	3,334	4,000	0	4,000	6
71008	GENERAL LIABILITY INS	16,404	18,700	17,980	21,500	0	21,500	14
71016	AUTO CLAIMS DEDUCTIBLE	0	2,000	1,000	2,000	0	2,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	5,000	5,000	7,000	0	7,000	40
71021	AUTO LIABILITY DEDUCTIBLE	0	2,000	1,000	1,000	0	1,000	50-
SUBTOTAL *****		68,641	86,296	83,433	99,250	0	99,250	15
TOTAL EXPENDITURES *****		68,641	86,296	83,433	99,250	0	99,250	15

6106 FM INSURANCE ACTIVITY

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2023		2024		2024		%CHG FROM PY BUD
		2022 ACTUAL	BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	8,668	0	0	0	0	0	0
SUBTOTAL *****		8,668	0	0	0	0	0	0
TOTAL REVENUES *****		8,668	0	0	0	0	0	0
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	6,993	0	0	0	0	0	0
SUBTOTAL *****		6,993	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71001	AUTO PHYSICAL DAMAGE INS	5,050	6,500	5,900	7,500	0	7,500	15
71002	AUTO LIABILITY INS	2,572	3,000	3,110	3,500	0	3,500	16
71004	PROPERTY INSURANCE	2,198	2,750	2,435	3,000	0	3,000	9
71006	ERRORS & OMISSIONS INS	1,007	1,600	1,008	1,300	0	1,300	18-
71008	GENERAL LIABILITY INS	6,288	5,433	5,433	9,500	0	9,500	74
71016	AUTO CLAIMS DEDUCTIBLE	1,000	3,000	1,000	3,000	0	3,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	3,399	1,000	5,000	0	5,000	47
71021	AUTO LIABILITY DEDUCTIBLE	1,000	3,000	1,000	3,000	0	3,000	0
SUBTOTAL *****		19,115	28,682	20,886	35,800	0	35,800	25
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	4,418	0	0	0	0	100-
SUBTOTAL *****		0	4,418	0	0	0	0	100-
TOTAL EXPENDITURES *****		26,108	33,100	20,886	35,800	0	35,800	8

Decimal values have been truncated.

Information Technology and Mail Services—Combined Budget Summary

Description of Funding Sources

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

Funding for Information Technology services is primarily provided by the General Fund (100) with additional appropriations within the 911/Emergency Management Sales Tax Fund (Fund 270) to provide IT support for 911/Emergency Management operations.

Funding for centralized mail services is provided from the General Fund.

The funding sources for Information Technology include the following:

- General Fund
 - Information Technology Administration (1170)
This budget accounts for administrative operations of the Information Technology Department.
 - Facilities Security (1171)
This budget accounts for the maintenance and support of the County’s electronic facilities’ security system
 - IT Hardware & Software (1172)
This budget accounts for new and replacement hardware and software funded from the County’s General Fund.
 - IT Software Development (1173)
This budget accounts for costs associated with the internal development of County-operated software.
 - IT Technical Support (1174)
This budget accounts for costs associated with technical support such as Systems Support, Help Desk services, and Cyber Security Administration.
 - GIS - Consortium (1175)
The County’s Geographic Information System (GIS) was developed through collaborative efforts of a consortium consisting of the Boone

Information Technology and Mail Services Summary

County Assessor, Boone County IT, the City of Columbia, and Boone Electric Cooperative. Initial funding and start-up activities were accounted for within this budget. This budget accounts for the resources required to maintain the Consortium's GIS server.

- IT GIS – County (1176)

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

- Assessment Fund

- IT Hardware & Software (2012)

This budget accounts for appropriations from the Assessment Fund which support specific information management activities.

- Road & Bridge Fund

- IT Hardware & Software (2083)

This budget accounts for appropriations from the Road & Bridge Fund which support specific information management activities.

- 911/Emergency Management Fund

- Information Technology Administration (2703)

This budget accounts for the personnel and other resources within the IT Department that provide support to Joint Communications (911) and Emergency Management Operations.

- IT Hardware & Software (2708)

- IT Technical Support (2709)

- Law Enforcement Services Fund

- IT Hardware & Software (2905)

This budget accounts for appropriations from the Law Enforcement Services Fund which support specific information management activities among the various law enforcement and judicial stakeholders.

- Facilities & Grounds Fund

- IT Hardware & Software (6107)

This budget accounts for appropriations from the Facilities & Grounds Fund which support specific information management activities.

Information Technology and Mail Services Summary

Additional funding for computer hardware and software is frequently provided through appropriations within various special revenue funds. These special revenue funds are administered by other administrative authorities and presented in each respective budget section; however, the IT Department is responsible for coordinating acquisition and installation and in most cases, providing on-going support.

The funding sources for Mail Services include the following:

- General Fund, Mail Services (1194)

Where appropriate, the cost of postage is charged directly to other operating budgets (special revenue funds, for instance). Accordingly, appropriations for postage expense have been included in these operating budgets as well; however, the majority of postage costs are paid from the General Fund budget.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Information Technology & GIS								
100	1170	GF IT Administration	\$ 527,250	\$ 495,477	\$ 580,085	\$ 183,728	\$ -	\$ 763,813
100	1171	GF IT Facilities Security	80,167	104,117	84,234	70,518	14,700	169,452
100	1172	GF IT Hardware & Software	1,784,316	2,503,208	-	2,221,009	861,600	3,082,609
100	1173	GF IT Software Development	602,192	716,797	668,274	133,015	-	801,289
100	1174	GF IT Technical Support	445,051	542,836	881,766	62,362	-	944,128
100	1175	GIS - Consortium	-	-	-	-	-	-
100	1176	GF IT GIS	279,879	253,007	285,417	59,902	61,500	406,819
201	2012	ASR IT Hardware & Software	53,020	62,887	-	59,458	59,200	118,658
204	2083	R&B IT Hardware & Software	74,695	104,966	-	84,347	54,400	138,747
270	2703	911/EM IT Administration	(1,608)	2,450	-	3,100	-	3,100
270	2708	911/EM IT Hardware & Software	1,925,395	1,684,697	-	1,796,329	1,521,000	3,317,329
270	2709	911/EM IT Technical Support	461,532	485,022	629,470	55,290	-	684,760
290	2905	LEST IT Hardware & Software	-	-	-	-	-	-
610	6107	FM IT Hardware & Software	9,441	10,436	-	46,890	21,000	67,890
		Subtotal	<u>6,241,330</u>	<u>6,965,900</u>	<u>3,129,246</u>	<u>4,775,948</u>	<u>2,593,400</u>	<u>10,498,594</u>
Mail Services								
100	1194	GF IT Mail Services	365,471	420,718	113,670	352,575	3,200	469,445
		Subtotal	<u>365,471</u>	<u>420,718</u>	<u>113,670</u>	<u>352,575</u>	<u>3,200</u>	<u>469,445</u>
		Total	<u>\$ 6,606,801</u>	<u>\$ 7,386,618</u>	<u>\$ 3,242,916</u>	<u>\$ 5,128,523</u>	<u>\$ 2,596,600</u>	<u>\$ 10,968,039</u>

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source										Change
	Full-time Equivalent Positions										
	2022	2023	Dept. 1170	Dept. 1171	Dept. 1173	Dept. 1174	Dept. 1176	Dept. 1194	Dept. 2709	2024 Total	
Information Technology											
Director, Information Technology	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Dep. Director, Information Tec	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Systems and Support Manager	2.00	2.00	-	-	-	1.00	-	-	1.00	2.00	-
Application Dev & Support Manager	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
System Administrator/Associate Sys Admin	6.00	6.00	-	-	-	4.00	-	-	2.00	6.00	-
Project Manager	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
System Support Analyst I/II	3.00	3.00	-	-	-	1.00	-	-	2.00	3.00	-
Senior Prog.Analyst/ Programmer Analyst	6.00 ^a	7.00 ^a	-	-	5.00	-	1.00	-	1.00	7.00 ^a	-
Web Developer -Sr. Prog. Analyst/ Programmer Analyst	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Helpdesk Technician I/II	3.00	3.00	-	-	-	3.00	-	-	1.00	4.00	1.00
Cybersecurity Administrator	1.00	1.00	-	-	-	1.00	-	-	-	1.00	-
Office Administrator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Service Coordinator II	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
IT Intern	0.63	0.63	-	-	-	0.63	-	-	-	0.63	-
Security Technician	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
IT Temp Security Tech	0.04	0.04	-	-	-	-	-	-	-	-	(0.04)
GIS Manager	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
GIS Analyst I/II	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Subtotal	32.67	33.67	6.00	1.00	7.00	10.63	3.00	-	7.00	34.63	0.96
Mail Services											
Mail Clerk	1.00	1.00	-	-	-	-	-	1.00	-	1.00	-
Administrative Technician I	1.00	1.00	-	-	-	-	-	1.00	-	1.00	-
Subtotal	2.00	2.00	-	-	-	-	-	2.00	-	2.00	-
Total FTEs	34.67	35.67	6.00	1.00	7.00	10.63	3.00	2.00	7.00	36.63	0.96
Overtime	\$ 23,200	\$ 20,950	\$ 2,000	\$ 1,500	\$ -	\$ -	\$ 50	\$ 7,000	\$ 15,000	\$ 25,550	\$ 4,600

^a 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1173) in FY 2002 and is reimbursed from the Tax Maintenance Fund (department number 2110)

Information Technology

Department Numbers 1170, 1171, 1172, 1173, 1174, 1176, 2012, 2083, 2703, 2708, 2709, 2905, 6107

Mission

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

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

Budget Highlights

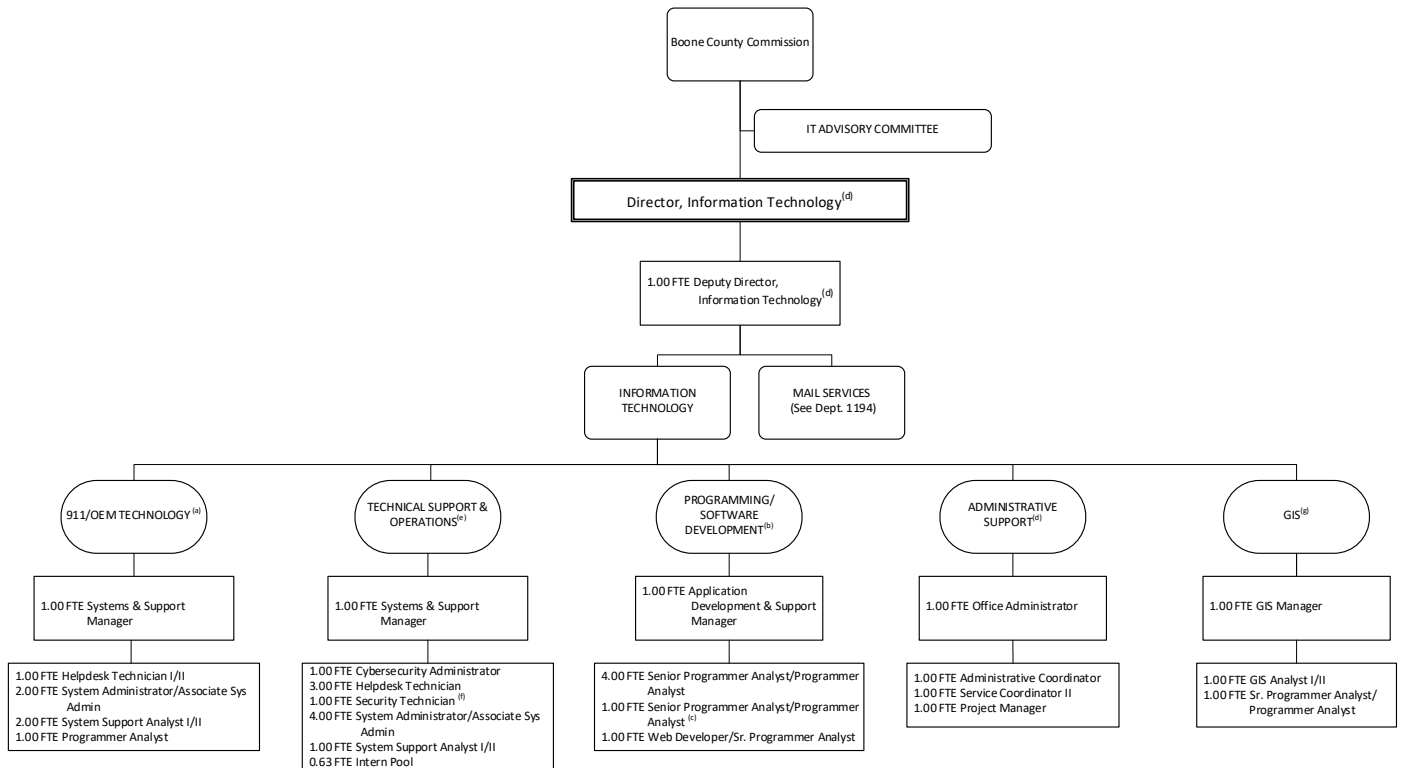
The FY 2024 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment.

Information technology costs paid directly from the 911/Emergency Management Sales Tax Fund (cost center 2703) are associated with operations of the new Emergency Communications Center (ECC). Fiscal Year 2022 marked the first year for significant appropriations for the replacement of 911/Emergency Management hardware.

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

Information Technology

Organizational Chart



- (a) Personnel in this division are funded 100% from Dept 2709 911/EMIT Technical Support
- (b) Personnel in this division are funded 100% from Dept 1173 GF IT Software Development except as noted in by^(c)
- (c) 1.00 FTE Senior Programmer Analyst is reimbursed from the Tax Maintenance Fund (Dept 2110)
- (d) Personnel in this division along with the Director and Deputy Director are funded 100% from Dept 1170 GF IT Administration
- (e) Personnel in this division are funded 100% by Dept 1174 GF IT Technical Support except as noted by^(f)
- (f) 1.00 FTE funded 100% by Dept 1171 GF IT Facilities Security
- (g) Personnel in this division are funded 100% by Dept 1176 GF IT GIS

Information Technology

Annual Budget

1170 GF IT ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	19,752	19,640	20,045	7,725	0	7,725	60-
	SUBTOTAL *****	19,752	19,640	20,045	7,725	0	7,725	61-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	125,087	98,940	123,595	62,685	0	62,685	36-
3826	PRIOR YEAR COST REPAYMENT	31,074	0	0	0	0	0	0
	SUBTOTAL *****	156,161	98,940	123,595	62,685	0	62,685	37-
	TOTAL REVENUES *****	175,913	118,580	143,640	70,410	0	70,410	41-
PERSONAL SERVICES								
10100	SALARIES & WAGES	342,643	401,670	312,480	414,856	0	460,146	14
10110	OVERTIME	1,278	1,250	1,533	2,000	0	2,000	60
10115	SHIFT DIFFERENTIAL	25	0	0	0	0	0	0
10200	FICA	25,077	31,199	22,829	31,889	0	34,596	10
10300	HEALTH INSURANCE	24,649	33,792	23,024	50,400	0	50,400	49
10310	COUNTY HSA CONTRIBUTION	1,600	2,400	2,150	2,400	0	2,400	0
10325	DISABILITY INSURANCE	910	1,437	1,015	1,493	0	1,620	12
10330	CNTY PD DEPENDENT PREM-HEALTH	6,801	8,696	10,961	14,910	0	14,910	71
10331	CNTY PD DEPENDENT PREM-DENTAL	369	404	570	699	0	699	73
10350	LIFE INSURANCE	287	360	286	432	0	432	20
10375	DENTAL INSURANCE	1,784	2,100	1,468	2,520	0	2,520	20
10400	WORKERS COMP	413	814	663	666	0	723	11-
10500	401(A) MATCH PLAN	2,425	2,600	1,617	3,120	0	3,120	20
10510	CERF-EMPLOYER PD CONTRIBUTION	6,229	5,684	4,095	5,811	0	6,519	14
	SUBTOTAL *****	414,490	492,406	382,691	531,196	0	580,085	18
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	1	200	0	200	0
23000	OFFICE SUPPLIES	1,338	1,500	1,350	1,500	0	1,500	0
23001	PRINTED MATERIALS	170	320	150	320	0	320	0
23855	UNTAGGED FURNITURE/FIXTURES	287	1,300	1,120	3,840	0	3,840	195
	SUBTOTAL *****	1,795	3,320	2,621	5,860	0	5,860	77
DUES TRAVEL & TRAINING								
37200	REGISTRATION	2,276	10,851	7,000	17,100	14,240	31,340	188
37220	TRAVEL: TRAINING RELATED	0	4,947	3,240	5,000	26,400	18,000	263
	SUBTOTAL *****	2,276	15,798	10,240	22,100	40,640	49,340	212
UTILITIES								
48000	TELEPHONES	2,889	4,000	2,600	3,000	0	3,000	25-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,403	1,620	1,215	2,160	0	2,160	33
	SUBTOTAL *****	4,292	5,620	3,815	5,160	0	5,160	8-
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	549	600	480	600	0	600	0
	SUBTOTAL *****	549	600	480	600	0	600	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,269	4,520	4,290	6,200	0	6,200	37
70100	SOFTWARE SUBSCRIPTIONS	1,708	120	1	0	0	0	100-
71501	PARKING	291	100	75	150	0	150	50
	SUBTOTAL *****	5,268	4,740	4,366	6,350	0	6,350	34
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	88,753	91,161	91,161	116,218	0	116,218	27
85710	TRAVEL-OTHER	0	200	100	200	0	200	0
	SUBTOTAL *****	88,753	91,361	91,261	116,418	0	116,418	27

Information Technology

FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	0	1	0	0	0
91100	FURNITURE AND FIXTURES	8,552	0	1	0	0	0
91301	COMPUTER HARDWARE	1,276	0	1	0	0	0
SUBTOTAL *****		9,828	0	3	0	0	0
TOTAL EXPENDITURES *****		527,251	613,845	495,477	687,684	40,640	763,813

1171 GF IT FACILITIES SECURITY

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	20,308	56,726	20,913	56,492	0	64,366	13
10110	OVERTIME	881	1,500	961	1,500	0	1,500	0
10115	SHIFT DIFFERENTIAL	19	0	0	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	0	780	0	0	0	780	0
10200	FICA	1,490	4,411	1,655	4,436	0	4,868	10
10300	HEALTH INSURANCE	2,117	7,032	3,209	7,560	0	7,560	7
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	63	190	3	203	0	223	17
10330	CNTY PD DEPENDENT PREM-HEALTH	1,001	3,337	0	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	53	147	0	0	0	0	100-
10350	LIFE INSURANCE	26	72	1	72	0	72	0
10375	DENTAL INSURANCE	152	420	91	420	0	420	0
10400	WORKERS COMP	1,093	1,704	641	1,351	0	1,483	12-
10500	401(A) MATCH PLAN	250	650	100	520	0	520	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	424	1,055	267	1,129	0	1,242	17
SUBTOTAL *****		27,877	78,024	27,841	74,883	0	84,234	8
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	138	150	146	160	0	160	6
23000	OFFICE SUPPLIES	2,582	390	250	3,000	0	3,000	669
23018	PRINTER SUPPLIES	161	1,000	600	1,500	0	1,500	50
23035	REPAIR/MAINTENANCE SUPPLIES	30	1,500	1,000	1,500	0	1,500	0
23810	UNTAGGED HARDWARE AND SOFTWARE	5,751	6,500	3,000	3,800	4,600	8,400	29
23820	COMPUTER HARDWARE <\$1000	6,411	8,550	8,540	0	3,800	3,800	55-
23830	REPLC COMPUTER HARDWARE <\$1000	6,147	2,000	10,182	2,000	0	2,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	6,131	10,375	10,000	2,500	7,350	9,850	5-
SUBTOTAL *****		27,351	30,465	33,718	14,460	15,750	30,210	1-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	14	1,125	20	1,175	2,000	3,175	182
37220	TRAVEL: TRAINING RELATED	0	1,800	1	2,000	0	2,000	11
SUBTOTAL *****		14	2,925	21	3,175	2,000	5,175	77
UTILITIES								
48050	MOBILE DEVICE SERVICE	483	780	480	480	0	480	38-
SUBTOTAL *****		483	780	480	480	0	480	38-
VEHICLE EXPENSE								
59000	FUEL	89	1,000	100	1,000	0	1,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,500	1,500	1,500	0	1,500	0
59105	TIRES	0	0	482	600	0	600	0
SUBTOTAL *****		89	2,500	2,082	3,100	0	3,100	24
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	10,524	11,330	11,200	11,760	0	11,760	3
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	900	2,000	0	2,000	0
SUBTOTAL *****		10,524	13,330	12,100	13,760	0	13,760	3
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	151	10,246	12,175	10,249	0	10,249	0
70100	SOFTWARE SUBSCRIPTIONS	304	366	350	417	0	444	21
71100	OUTSOURCED SERVICES	13,372	1,500	9,000	1,500	13,600	6,600	340
SUBTOTAL *****		13,827	12,112	21,525	12,166	13,600	17,293	43
OTHER								
83810	INTERFUND SERVICES USED	3	400	200	400	0	400	0
85710	TRAVEL-OTHER	0	100	100	100	0	100	0
SUBTOTAL *****		3	500	300	500	0	500	0

Information Technology

FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	6,000	6,000	0	6,200	6,200	3
92301	REPLC COMPUTER HDWR	0	2,000	50	2,000	6,500	8,500	325
SUBTOTAL *****		0	8,000	6,050	2,000	12,700	14,700	84
TOTAL EXPENDITURES *****		80,168	148,636	104,117	124,524	44,050	169,452	14

1172 GF IT HARDWARE & SOFTWARE

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	4,150	0	0	0	0	0	0
SUBTOTAL *****		4,150	0	0	0	0	0	0
TOTAL REVENUES *****		4,150	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	3,365	4,500	4,500	5,000	0	5,000	11
23016	MEDIA STORAGE SUPPLIES	15,402	11,700	1	11,500	0	11,500	1-
23018	PRINTER SUPPLIES	17	3,000	800	3,000	0	3,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	4,011	64,371	61,100	6,500	2,400	8,900	86-
23820	COMPUTER HARDWARE <\$1000	2,694	18,375	17,900	0	14,650	13,400	27-
23830	REPLC COMPUTER HARDWARE <\$1000	6,569	5,000	1,400	5,000	0	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	4,346	34,360	28,900	9,300	17,450	26,100	24-
SUBTOTAL *****		36,404	141,306	114,601	40,300	34,500	72,900	48-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	11,112	24,780	16,875	25,220	0	25,220	1
SUBTOTAL *****		11,112	24,780	16,875	25,220	0	25,220	2
UTILITIES								
48000	TELEPHONES	39	144	1	0	216	72	50-
48002	DATA COMMUNICATIONS	38,837	41,610	39,200	41,610	0	41,610	0
48050	MOBILE DEVICE SERVICE	899	5,016	1,300	5,472	48	5,520	10
SUBTOTAL *****		39,775	46,770	40,501	47,082	264	47,202	1
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	142,868	215,003	204,000	243,492	0	243,492	13
SUBTOTAL *****		142,868	215,003	204,000	243,492	0	243,492	13
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	256,863	265,760	245,000	296,146	39,230	319,306	20
70100	SOFTWARE SUBSCRIPTIONS	187,127	273,418	256,000	303,323	42,790	356,028	30
71100	OUTSOURCED SERVICES	587,270	1,133,150	210,500	634,640	498,150	1,150,861	1
71101	PROFESSIONAL SERVICES	0	0	1	0	6,000	6,000	0
SUBTOTAL *****		1,031,260	1,672,328	711,501	1,234,109	586,170	1,832,195	10
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	28,707	80,300	74,000	0	80,300	73,900	7-
91302	COMPUTER SOFTWARE	0	927	1,250	0	0	0	100-
91900	CONSTRUCTION IN PROGRESS	4,578	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	153,306	693,705	689,100	5,000	387,700	392,700	43-
92302	REPLC COMPUTER SOFTWARE	336,307	665,000	651,380	0	395,000	395,000	40-
SUBTOTAL *****		522,898	1,439,932	1,415,730	5,000	863,000	861,600	40-
TOTAL EXPENDITURES *****		1,784,317	3,540,119	2,503,208	1,595,203	1,483,934	3,082,609	13-

1173 GF IT SOFTWARE DEVELOPMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	81,087	86,422	90,000	104,458	0	104,458	20
SUBTOTAL *****		81,087	86,422	90,000	104,458	0	104,458	21
TOTAL REVENUES *****		81,087	86,422	90,000	104,458	0	104,458	21

Information Technology

PERSONAL SERVICES								
10100	SALARIES & WAGES	462,921	575,183	498,993	486,345	0	545,857	5-
10200	FICA	34,480	43,490	37,191	37,205	0	40,413	7-
10300	HEALTH INSURANCE	31,117	46,488	35,404	47,880	0	47,880	2
10310	COUNTY HSA CONTRIBUTION	4,850	4,800	4,800	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,688	2,010	1,643	1,750	0	1,901	5-
10330	CNTY PD DEPENDENT PREM-HEALTH	4,862	5,359	6,877	9,092	0	9,092	69
10331	CNTY PD DEPENDENT PREM-DENTAL	426	404	310	257	0	257	36-
10350	LIFE INSURANCE	488	576	434	504	0	504	12-
10375	DENTAL INSURANCE	2,794	3,360	2,511	2,520	0	2,520	25-
10400	WORKERS COMP	953	1,117	905	778	0	845	24-
10500	401(A) MATCH PLAN	3,650	4,160	3,967	3,640	0	3,640	12-
10510	CERF-EMPLOYER PD CONTRIBUTION	8,349	11,171	9,920	9,726	0	10,565	5-
10600	UNEMPLOYMENT BENEFITS	280	0	0	0	0	0	0
SUBTOTAL *****		556,858	698,118	602,955	604,497	0	668,274	4-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	30	300	50	200	0	200	33-
23820	COMPUTER HARDWARE <\$1000	0	720	621	0	0	0	100-
SUBTOTAL *****		30	1,020	671	200	0	200	80-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	995	1,400	990	1,450	0	1,450	3
37200	REGISTRATION	19,702	51,490	21,100	51,710	2,000	53,710	4
37220	TRAVEL: TRAINING RELATED	2,379	22,431	14,000	14,400	4,200	17,600	21-
SUBTOTAL *****		23,076	75,321	36,090	67,560	6,200	72,760	3-
UTILITIES								
48060	CELL PHONE/DATA-EMPLOYEE REIMB	990	1,080	1,080	540	0	540	50-
SUBTOTAL *****		990	1,080	1,080	540	0	540	50-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	21,238	20,720	20,000	21,250	0	21,250	2
70100	SOFTWARE SUBSCRIPTIONS	0	27,700	26,000	38,265	0	38,265	38
71101	PROFESSIONAL SERVICES	0	30,000	30,000	0	0	0	100-
SUBTOTAL *****		21,238	78,420	76,000	59,515	0	59,515	24-
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	0	1	0	0	0	0
SUBTOTAL *****		0	0	1	0	0	0	0
TOTAL EXPENDITURES *****		602,192	853,959	716,797	732,312	6,200	801,289	6-

1174 GF IT TECHNICAL SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	348,562	650,834	419,317	592,160	41,892	704,484	8
10110	OVERTIME	3,374	2,250	2,250	3,300	0	3,300	46
10115	SHIFT DIFFERENTIAL	138	0	0	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	1,285	1,300	2,250	0	0	2,500	92
10120	HOLIDAY WORKED	17	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	8	0	0	0	0	0	0
10200	FICA	26,781	49,408	31,289	45,552	3,205	52,707	6
10300	HEALTH INSURANCE	29,812	61,920	34,218	76,860	8,820	85,680	38
10310	COUNTY HSA CONTRIBUTION	1,550	2,400	2,900	2,400	0	2,400	0
10325	DISABILITY INSURANCE	1,099	2,139	1,265	2,061	151	2,398	12
10330	CNTY PD DEPENDENT PREM-HEALTH	1,388	0	7,959	4,185	0	4,185	0
10331	CNTY PD DEPENDENT PREM-DENTAL	156	147	540	257	0	257	74
10350	LIFE INSURANCE	387	648	420	648	72	720	11
10375	DENTAL INSURANCE	2,218	3,780	2,649	3,780	420	4,200	11
10400	WORKERS COMP	612	1,268	623	952	84	1,119	11-
10500	401(A) MATCH PLAN	1,875	4,680	2,275	4,680	650	5,330	13
10510	CERF-EMPLOYER PD CONTRIBUTION	7,000	11,888	7,693	11,453	0	12,486	5
SUBTOTAL *****		426,262	792,662	515,648	748,288	55,294	881,766	11

Information Technology

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	25	100	0	100	0
23810	UNTAGGED HARDWARE AND SOFTWARE	652	392	1	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	545	0	0	0	0	0	0
23830	REPLC COMPUTER HARDWARE <\$1000	840	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	283	0	0	0	0	0	0
SUBTOTAL *****		2,320	492	26	100	0	100	80-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	340	340	340	0	340	0
37200	REGISTRATION	4,602	15,723	16,700	19,060	14,700	33,760	114
37220	TRAVEL: TRAINING RELATED	1,538	15,507	7,100	7,680	9,740	13,720	11-
SUBTOTAL *****		6,140	31,570	24,140	27,080	24,440	47,820	51
UTILITIES								
48000	TELEPHONES	0	0	0	0	72	72	0
48050	MOBILE DEVICE SERVICE	1,195	1,380	1,320	1,380	0	1,380	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,060	3,240	1,500	3,240	0	3,240	0
SUBTOTAL *****		2,255	4,620	2,820	4,620	72	4,692	2
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	5,757	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	1	2,000	0	2,000	0
SUBTOTAL *****		5,757	2,000	1	2,000	0	2,000	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	4	0	1	0	0	0	0
71101	PROFESSIONAL SERVICES	0	7,500	199	7,500	0	7,500	0
SUBTOTAL *****		4	7,500	200	7,500	0	7,500	0
OTHER								
83100	AWARDS	0	0	0	0	250	250	0
SUBTOTAL *****		0	0	0	0	250	250	0
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	2,313	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	1,400	1	0	0	0	100-
SUBTOTAL *****		2,313	1,400	1	0	0	0	100-
TOTAL EXPENDITURES *****		445,051	840,244	542,836	789,588	80,056	944,128	12

1176 GF IT GIS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	144	0	0	0	0	0	0
SUBTOTAL *****		144	0	0	0	0	0	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	41,867	11,670	39,411	37,228	0	37,228	219
3830	SALES	0	500	0	500	0	500	0
SUBTOTAL *****		41,867	12,170	39,411	37,728	0	37,728	210
TOTAL REVENUES *****		42,011	12,170	39,411	37,728	0	37,728	210
PERSONAL SERVICES								
10100	SALARIES & WAGES	198,661	217,011	169,035	208,478	0	225,780	4
10110	OVERTIME	0	200	0	50	0	50	75-
10200	FICA	15,041	16,446	12,517	15,952	0	16,935	2
10300	HEALTH INSURANCE	18,099	21,096	18,166	26,460	0	26,460	25
10325	DISABILITY INSURANCE	693	756	740	750	0	796	5
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	3,893	7,323	0	7,323	0
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	285	257	0	257	0
10350	LIFE INSURANCE	216	216	218	216	0	216	0
10375	DENTAL INSURANCE	1,260	1,260	1,085	1,260	0	1,260	0
10400	WORKERS COMP	333	420	384	333	0	354	15-
10500	401(A) MATCH PLAN	1,300	1,560	1,100	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,973	4,200	3,636	4,169	0	4,426	5
SUBTOTAL *****		239,834	263,422	211,059	266,808	0	285,417	8

Information Technology

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	189	500	250	500	0	500	0
23001	PRINTED MATERIALS	0	50	30	50	0	50	0
23016	MEDIA STORAGE SUPPLIES	500	575	1	500	0	500	13-
23018	PRINTER SUPPLIES	77	400	250	400	0	400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	500	150	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	23	400	150	400	0	400	0
SUBTOTAL *****		789	2,425	831	2,350	0	2,350	3-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	130	735	635	0	0	0	100-
37200	REGISTRATION	4,842	5,550	1,200	5,765	0	5,765	3
37220	TRAVEL: TRAINING RELATED	6,287	10,900	3,600	10,400	0	10,400	4-
SUBTOTAL *****		11,259	17,185	5,435	16,165	0	16,165	6-
UTILITIES								
48060	CELL PHONE/DATA-EMPLOYEE REIMB	463	540	360	540	0	540	0
SUBTOTAL *****		463	540	360	540	0	540	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	568	708	708	708	0	708	0
SUBTOTAL *****		568	708	708	708	0	708	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	24,763	27,933	5,300	5,522	0	5,522	80-
70100	SOFTWARE SUBSCRIPTIONS	2,195	18,278	17,500	26,421	0	26,502	44
71100	OUTSOURCED SERVICES	0	5,090	1	1,340	6,400	7,740	52
SUBTOTAL *****		26,958	51,301	22,801	33,283	6,400	39,764	22-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	10	10	10	0	0	0	100-
84010	RECEPTION/MEETINGS	0	100	1	100	0	100	0
85710	TRAVEL-OTHER	0	275	1	275	0	275	0
SUBTOTAL *****		10	385	12	375	0	375	3-
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	11,588	1	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	63,100	11,800	0	61,500	61,500	2-
SUBTOTAL *****		0	74,688	11,801	0	61,500	61,500	18-
TOTAL EXPENDITURES *****		279,881	410,654	253,007	320,229	67,900	406,819	1-

2012 ASR IT HARDWARE & SOFTWARE

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	329	275	200	275	0	275	0
23810	UNTAGGED HARDWARE AND SOFTWARE	1,069	3,409	1,614	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	4,592	1,300	1,730	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <\$1000	2,852	2,500	1	2,500	0	2,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	894	0	0	0	0	0	0
SUBTOTAL *****		9,736	7,484	3,545	2,775	0	2,775	63-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	214	375	215	400	0	400	6
SUBTOTAL *****		214	375	215	400	0	400	7
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	3,496	6,540	4,000	6,475	0	6,475	0
SUBTOTAL *****		3,496	6,540	4,000	6,475	0	6,475	1-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	12,398	17,540	17,100	12,705	0	12,705	27-
70100	SOFTWARE SUBSCRIPTIONS	4,731	17,665	19,375	29,617	0	30,103	70
71100	OUTSOURCED SERVICES	0	2,550	2,550	0	5,000	5,000	96
71101	PROFESSIONAL SERVICES	0	0	1	0	2,000	2,000	0
SUBTOTAL *****		17,129	37,755	39,026	42,322	7,000	49,808	32

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FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	1,225	9,600	7,200	0	0	0	100-
91302	COMPUTER SOFTWARE	0	7,880	1	0	0	0	100-
92301	REPLC COMPUTER HDWR	21,221	45,435	8,900	2,500	56,700	59,200	30
SUBTOTAL *****		22,446	62,915	16,101	2,500	56,700	59,200	6-
TOTAL EXPENDITURES *****		53,021	115,069	62,887	54,472	63,700	118,658	3

2083 R&B IT HARDWARE & SOFTWARE

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	357	487	487	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	440	1,130	1,100	0	11,350	11,350	904
23830	REPLC COMPUTER HARDWARE <\$1000	5,361	1,300	1,110	0	1,500	1,500	15
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	1,300	1,300	0
SUBTOTAL *****		6,158	2,917	2,697	0	14,150	14,150	385
DUES TRAVEL & TRAINING								
37200	REGISTRATION	393	725	400	725	0	725	0
SUBTOTAL *****		393	725	400	725	0	725	0
UTILITIES								
48000	TELEPHONES	19	0	0	0	0	0	0
48002	DATA COMMUNICATIONS	26,984	27,145	27,145	27,145	0	27,145	0
48050	MOBILE DEVICE SERVICE	1,308	1,392	1,392	1,392	0	1,392	0
SUBTOTAL *****		28,311	28,537	28,537	28,537	0	28,537	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	1,125	1,394	1,380	1,480	500	1,980	42
SUBTOTAL *****		1,125	1,394	1,380	1,480	500	1,980	42
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	7,320	8,485	1,250	2,014	0	2,014	76-
70100	SOFTWARE SUBSCRIPTIONS	17,391	22,989	19,100	33,966	0	34,641	50
71100	OUTSOURCED SERVICES	0	1,800	1	0	2,300	2,300	27
SUBTOTAL *****		24,711	33,274	20,351	35,980	2,300	38,955	17
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	1,282	0	0	0	6,500	6,500	0
91302	COMPUTER SOFTWARE	0	5,562	1	0	0	0	100-
92301	REPLC COMPUTER HDWR	8,576	51,600	51,600	0	47,900	47,900	7-
92302	REPLC COMPUTER SOFTWARE	4,139	0	0	0	0	0	0
SUBTOTAL *****		13,997	57,162	51,601	0	54,400	54,400	5-
TOTAL EXPENDITURES *****		74,695	124,009	104,966	66,722	71,350	138,747	12

2703 911/EM IT ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	0	200	50	200	0	200	0
23000	OFFICE SUPPLIES	147	500	150	500	0	500	0
23001	PRINTED MATERIALS	0	200	50	200	0	200	0
SUBTOTAL *****		147	900	250	900	0	900	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,635	2,200	2,200	2,200	0	2,200	0
70100	SOFTWARE SUBSCRIPTIONS	458	0	0	0	0	0	0
SUBTOTAL *****		2,093	2,200	2,200	2,200	0	2,200	0

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OTHER								
86910	PY ENCUMBRANCES NOT USED	-3,848	0	0	0	0	0	0
	SUBTOTAL *****	-3,848	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	-1,608	3,100	2,450	3,100	0	3,100	0

2708 911/EM IT HARDWARE & SOFTWARE

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23018	PRINTER SUPPLIES	1,020	3,400	1,600	3,400	0	3,400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	4,331	7,171	6,900	4,000	0	4,000	44-
23820	COMPUTER HARDWARE <\$1000	1,578	1,900	1,450	0	3,350	3,350	76
23830	REPLC COMPUTER HARDWARE <\$1000	13,460	5,000	1,500	5,000	0	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,001	5,970	1,500	5,970	36,500	42,470	611
	SUBTOTAL *****	21,390	23,441	12,950	18,370	39,850	58,220	148
DUES TRAVEL & TRAINING								
37200	REGISTRATION	1,100	1,925	1,100	1,925	0	1,925	0
	SUBTOTAL *****	1,100	1,925	1,100	1,925	0	1,925	0
UTILITIES								
48000	TELEPHONES	0	0	1	0	144	144	0
48002	DATA COMMUNICATIONS	42,664	49,985	48,000	49,985	0	49,985	0
48050	MOBILE DEVICE SERVICE	584	720	630	720	0	720	0
	SUBTOTAL *****	43,248	50,705	48,631	50,705	144	50,849	0
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	245,439	367,222	367,000	407,130	4,825	411,955	12
60200	EQUIP REPAIRS/MAINTENANCE	0	1,300	500	1,300	0	1,300	0
	SUBTOTAL *****	245,439	368,522	367,500	408,430	4,825	413,255	12
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	298,088	301,657	295,000	308,975	38,890	326,865	8
70100	SOFTWARE SUBSCRIPTIONS	465,543	267,761	261,000	274,973	85,638	362,636	35
71100	OUTSOURCED SERVICES	2,162	482,189	23,000	200	557,550	560,579	16
71101	PROFESSIONAL SERVICES	2,277	0	1	0	1,202,000	22,000	0
	SUBTOTAL *****	768,070	1,051,607	579,001	584,148	1,884,078	1,272,080	21
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	3,077	138,400	1	0	311,300	311,300	124
91302	COMPUTER SOFTWARE	25,000	20,394	1	0	0	0	100-
92301	REPLC COMPUTER HDWR	818,072	951,911	675,500	5,000	2,034,700	459,700	51-
92302	REPLC COMPUTER SOFTWARE	0	715,000	13	0	750,000	750,000	4
	SUBTOTAL *****	846,149	1,825,705	675,515	5,000	3,096,000	1,521,000	17-
	TOTAL EXPENDITURES *****	1,925,396	3,321,905	1,684,697	1,068,578	5,024,897	3,317,329	0

2709 911/EM IT TECHNICAL SUPPORT

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	368,046	466,100	350,695	446,430	0	494,326	6
10110	OVERTIME	8,619	15,000	12,000	15,000	0	15,000	0
10118	ON-CALL/CALL-BACK PAY	1,310	1,300	1,300	0	0	1,300	0
10120	HOLIDAY WORKED	0	0	25	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	13	0	0	0	0
10200	FICA	28,524	36,380	27,521	35,299	0	37,963	4
10300	HEALTH INSURANCE	31,113	46,872	34,182	56,700	0	56,700	20
10310	COUNTY HSA CONTRIBUTION	5,700	4,800	4,800	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,277	1,630	1,268	1,607	0	1,732	6
10331	CNTY PD DEPENDENT PREM-DENTAL	257	147	159	147	0	147	0
10350	LIFE INSURANCE	412	1,296	423	504	0	504	61-
10375	DENTAL INSURANCE	2,415	2,940	2,240	2,940	0	2,940	0
10400	WORKERS COMP	589	918	733	738	0	794	13-
10500	401(A) MATCH PLAN	2,600	3,770	2,613	3,640	0	3,640	3-
10510	CERF-EMPLOYER PD CONTRIBUTION	7,560	9,055	7,192	8,928	0	9,624	6
	SUBTOTAL *****	458,422	590,208	445,164	576,733	0	629,470	7

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MATERIALS & SUPPLIES							
23810	UNTAGGED HARDWARE AND SOFTWARE	0	15,652	12,000	0	0	100-
23820	COMPUTER HARDWARE <\$1000	0	720	450	0	0	100-
SUBTOTAL *****		0	16,372	12,450	0	0	100-
DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,583	18,905	10,000	20,770	10,050	63
37220	TRAVEL: TRAINING RELATED	0	12,956	10,866	9,000	6,800	11-
SUBTOTAL *****		1,583	31,861	20,866	29,770	16,850	33
UTILITIES							
48000	TELEPHONES	0	72	1	0	0	100-
48050	MOBILE DEVICE SERVICE	447	600	360	600	0	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,080	1,620	1,620	1,620	0	0
SUBTOTAL *****		1,527	2,292	1,981	2,220	0	3-
CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	10,000	1	10,000	0	0
71501	PARKING	0	50	50	50	0	0
SUBTOTAL *****		0	10,050	51	10,050	0	0
OTHER							
85710	TRAVEL-OTHER	0	500	600	700	0	40
SUBTOTAL *****		0	500	600	700	0	40
FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	3,800	2,510	0	0	100-
91302	COMPUTER SOFTWARE	0	1,400	1,400	0	0	100-
SUBTOTAL *****		0	5,200	3,910	0	0	100-
TOTAL EXPENDITURES *****		461,532	656,483	485,022	619,473	16,850	4

2905 LEST IT HARDWARE & SOFTWARE

290 LAW ENFORCEMENT SERVICES FUND								
ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM FY BUD

6107 FM IT HARDWARE & SOFTWARE

610 FACILITIES & GROUNDS								
ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM FY BUD
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	0	870	435	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	0	1,010	1,034	0	7,000	8,050	697
23850	UNTAGGED EQUIPMENT & TOOLS	0	650	548	0	700	700	7
SUBTOTAL *****		0	2,530	2,017	0	7,700	8,750	246
DUES TRAVEL & TRAINING								
37200	REGISTRATION	228	400	228	475	0	475	18
SUBTOTAL *****		228	400	228	475	0	475	19
UTILITIES								
48000	TELEPHONES	0	72	1	0	0	0	100-
48050	MOBILE DEVICE SERVICE	444	432	432	432	288	720	66
SUBTOTAL *****		444	504	433	432	288	720	43
EQUIP & BLDG MAINTENANCE								
60051	IT EQUIP SERVICE CONTRACT	152	195	188	210	0	210	7
SUBTOTAL *****		152	195	188	210	0	210	8
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	538	803	795	884	840	1,759	119
70100	SOFTWARE SUBSCRIPTIONS	4,403	5,272	5,424	6,484	33,690	34,976	563
SUBTOTAL *****		4,941	6,075	6,219	7,368	34,530	36,735	505

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FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	1,500	1,350	0	9,000	12,600 740
92301	REPLC COMPUTER HDWR	3,675	0	1	0	8,400	8,400 0
SUBTOTAL *****		<u>3,675</u>	<u>1,500</u>	<u>1,351</u>	<u>0</u>	<u>17,400</u>	<u>21,000 **</u>
TOTAL EXPENDITURES *****		9,440	11,204	10,436	8,485	59,918	67,890 506

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Mail Services

Department Number 1194

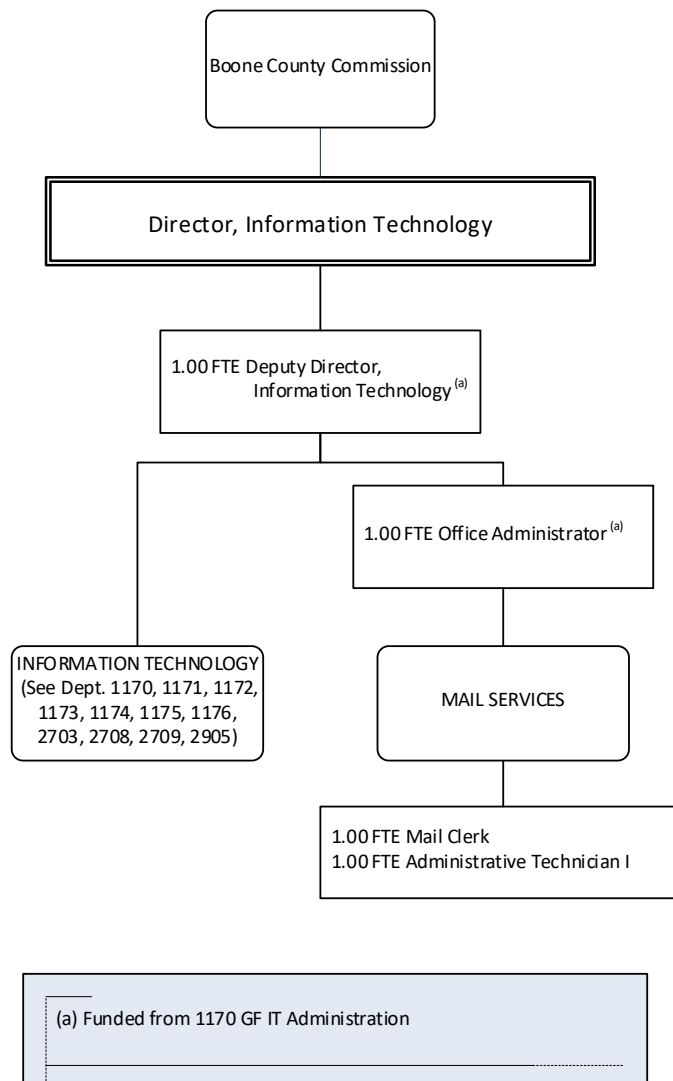
Mission

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

Budget Highlights

There are no significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 GF IT MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	31,515	25,840	21,132	21,000	0	21,000	18-
	SUBTOTAL *****	31,515	25,840	21,132	21,000	0	21,000	19-
	TOTAL REVENUES *****	31,515	25,840	21,132	21,000	0	21,000	19-
PERSONAL SERVICES								
10100	SALARIES & WAGES	50,720	76,723	53,759	69,451	0	77,378	0
10110	OVERTIME	5,667	3,000	3,000	7,000	0	7,000	133
10115	SHIFT DIFFERENTIAL	259	0	0	0	0	0	0
10200	FICA	4,292	6,013	4,290	5,848	0	6,208	3
10300	HEALTH INSURANCE	8,526	13,380	12,850	17,640	0	17,640	31
10310	COUNTY HSA CONTRIBUTION	450	1,200	613	0	0	0	100-
10325	DISABILITY INSURANCE	232	266	282	250	0	267	0
10330	CNTY PD DEPENDENT PREM-HEALTH	149	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	9	0	0	0	0	0	0
10350	LIFE INSURANCE	142	144	161	144	0	144	0
10375	DENTAL INSURANCE	648	840	790	840	0	840	0
10400	WORKERS COMP	668	1,627	998	1,334	0	1,410	13-
10500	401(A) MATCH PLAN	750	1,300	740	1,040	0	1,300	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,133	1,478	1,216	1,389	0	1,483	0
	SUBTOTAL *****	73,645	105,971	78,699	104,936	0	113,670	7
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	257,501	311,500	257,500	311,500	0	311,500	0
22005	MAILING FEES/PERMITS/RENTALS	3,009	4,000	3,300	4,000	0	4,000	0
23000	OFFICE SUPPLIES	3,846	4,200	4,000	4,400	0	4,400	4
23850	UNTAGGED EQUIPMENT & TOOLS	438	365	250	380	0	380	4
	SUBTOTAL *****	264,794	320,065	265,050	320,280	0	320,280	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	200	125	250	0	250	25
37220	TRAVEL: TRAINING RELATED	0	1,500	400	1,000	0	1,000	33-
	SUBTOTAL *****	0	1,700	525	1,250	0	1,250	26-
UTILITIES								
48050	MOBILE DEVICE SERVICE	11	0	1	0	0	0	0
	SUBTOTAL *****	11	0	1	0	0	0	0
VEHICLE EXPENSE								
59000	FUEL	2,175	1,900	2,200	2,400	0	2,400	26
59100	VEHICLE REPAIRS/MAINTENANCE	371	1,625	400	1,625	0	1,625	0
59105	TIRES	490	650	500	650	0	650	0
	SUBTOTAL *****	3,036	4,175	3,100	4,675	0	4,675	12
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	16,149	16,960	16,960	15,500	0	15,500	8-
60051	IT EQUIP SERVICE CONTRACT	0	0	1	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	1	1,000	0	1,000	0
	SUBTOTAL *****	16,149	17,960	16,962	16,500	0	16,500	8-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	6,696	7,400	7,400	8,250	0	8,250	11
71600	EQUIP LEASES & METER CHRG	856	920	830	920	0	920	0
	SUBTOTAL *****	7,552	8,320	8,230	9,170	0	9,170	10
OTHER								
83810	INTERFUND SERVICES USED	286	700	115	700	0	700	0
	SUBTOTAL *****	286	700	115	700	0	700	0

Mail Services

FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	48,035	48,035	0	0	0 100-
92301	REPLC COMPUTER HDWR	0	0	1	0	3,200	3,200 0
SUBTOTAL *****		0	48,035	48,036	0	3,200	3,200 93-
TOTAL EXPENDITURES *****		365,473	506,926	420,718	457,511	3,200	469,445 7-

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

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

Budget Highlights

Property Tax Revenue-- The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005 and has remained at that rate. The fiscal year 2020 budget included a 2-cent increase resulting in a proposed tax rate of \$0.14 per \$100 assessed valuation; however, in response to the sudden and unexpected economic impact of the COVID-19 pandemic throughout the County, the County Commission deferred the increase. By operation of state law, the County is precluded from increasing the property tax levy for fiscal year 2021 above the rate set for 2020; therefore, the property tax levy for the General Fund will continue unchanged at \$0.12 per \$100 assessed valuation. The budgeted tax rate for Fiscal Year 2024 remains unchanged.

Sales Tax Revenue—The FY 2024 budget assumes 2.0% growth in sales tax revenue.

Professional Services-- This budget accounts for the cost of the County's annual financial audit and the annual cost allocation plan, which is used to document the County's indirect costs and serve as a basis for claiming reimbursement for indirect costs. Indirect costs are claimed on certain grants, if allowed; in addition, indirect costs are reimbursed to the General Fund in accordance with provisions of the County's Budget Policy (see Fiscal and Budget Policies within the *General Information* tab section).

Fixed Asset Additions – The FY 2024 budget includes \$1,000,000 for land acquisition and building improvements projects.

There are no other significant changes to the budget.

Non-Departmental

Annual Budget

1190 GF NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2023		2023 ESTIMATED	2024		2024 ADOPTED BUDGET	%CHG FROM PY BUD
		2022 ACTUAL	BUDGET + REVISIONS		CORE REQUEST	SUPPLEMENTAL REQUEST		
PROPERTY TAXES								
3001	REAL ESTATE CY	3,132,356	3,242,100	3,355,600	3,473,100	0	3,473,100	7
3002	PERSONAL PROPERTY CY	903,510	899,800	922,900	955,222	0	955,222	6
3003	RAILROAD AND UTILITY CY	55,054	53,700	60,600	60,600	0	60,600	12
3004	REPLACEMENT SURTAX/GEN CY	267,372	260,000	260,000	265,000	0	265,000	1
3011	REAL ESTATE PY	55,897	45,000	50,000	55,000	0	55,000	22
3012	PERSONAL PROPERTY PY	80,394	75,000	80,000	80,000	0	80,000	6
3055	OTHER PROP TAX PASS THRU	5,777	6,000	6,000	6,000	0	6,000	0
	SUBTOTAL *****	4,500,360	4,581,600	4,735,100	4,894,922	0	4,894,922	7
SALES & USE TAXES								
3110	SALES TAXES	17,919,546	18,346,000	18,120,245	18,482,650	0	18,482,650	0
3115	USE TAX	0	2,247,000	4,515,679	4,605,992	0	4,605,992	104
3116	MARIJUANA TAX	0	0	25,000	110,000	0	110,000	0
	SUBTOTAL *****	17,919,546	20,593,000	22,660,924	23,198,642	0	23,198,642	13
FRANCHISE TAXES								
3210	MEDIACOM	75,604	79,000	64,820	79,000	0	79,000	0
3220	CHARTER COMMUNICATIONS	83,726	84,000	80,640	84,000	0	84,000	0
	SUBTOTAL *****	159,330	163,000	145,460	163,000	0	163,000	0
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	5,000	5,000	5,000	0	0	0	100-
3445	FINANCIAL INSTITUTION TAX	5,306	7,000	7,000	7,000	0	7,000	0
3446	COUNTY STOCK INSURANCE	31,852	20,000	20,000	20,000	0	20,000	0
3490	FISH & WILDLIFE PILT	1,172	1,200	1,311	1,200	0	1,200	0
	SUBTOTAL *****	43,330	33,200	33,311	28,200	0	28,200	15-
CHARGES FOR SERVICES								
3550	COMMISSIONS	5	10	15	10	0	10	0
	SUBTOTAL *****	5	10	15	10	0	10	0
FINES AND FORFEITURES								
3615	FINES & FORFEITURES-LOCAL	10,092	16,000	16,000	16,000	0	16,000	0
	SUBTOTAL *****	10,092	16,000	16,000	16,000	0	16,000	0
INTEREST								
3710	INTEREST	44	21	25	21	0	21	0
3718	INT-SALES TAX	1,007	0	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	75	90	90	90	0	90	0
	SUBTOTAL *****	1,126	111	115	111	0	111	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	1,456,000	1,615,000	1,615,000	1,701,855	0	1,701,855	5
3820	LAND & BLDG RENT/LEASE	88,316	90,080	90,080	91,886	0	91,886	2
3821	BLDG RENT	44,261	38,888	38,888	40,242	0	40,242	3
3826	PRIOR YEAR COST REPAYMENT	1,021	0	40	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	7,275	1,000	400	1,000	0	1,000	0
3836	SALE OF NON-CAPITAL ASSETS	7,215	3,000	8,000	3,000	0	3,000	0
3871	CERF EMPLOYER CONTRIBUTION REF	91,211	50,000	80,000	50,000	0	50,000	0
3890	MISCELLANEOUS	0	0	140	0	0	0	0
3891	DIVIDENDS/REBATES	3,699	2,800	4,150	2,800	0	2,800	0
3892	OVERAGE	1	0	0	0	0	0	0
	SUBTOTAL *****	1,698,999	1,800,768	1,836,698	1,890,783	0	1,890,783	5
OTHER FINANCING SOURCES								

Non-Departmental

3911 OTI: INTERNAL SERVICE FUND	468,570	0	0	0	0	0	0
3912 OTI: FROM DEBT SERVICE FUND	0	1,505	1,505	0	0	0	100-
3915 OTI: FROM CAPITAL PROJECT FUND	0	67,233	67,232	0	0	0	100-
3917 OTI: FROM SPECIAL REVENUE FUND	0	2,514,836	2,514,836	2,500,000	0	2,500,000	0
SUBTOTAL *****	468,570	2,583,574	2,583,573	2,500,000	0	2,500,000	3-
TOTAL REVENUES *****	24,801,358	29,771,263	32,011,196	32,691,668	0	32,691,668	10
UTILITIES							
48100 NATURAL GAS	4,289	3,780	4,200	3,780	0	3,780	0
48200 ELECTRICITY	1,887	1,800	1,650	1,800	0	1,800	0
48300 WATER	333	360	300	360	0	360	0
48500 STORM WATER UTILITY	5,032	5,160	4,913	5,160	0	5,160	0
48600 SEWER USE	476	480	375	480	0	480	0
SUBTOTAL *****	12,017	11,580	11,438	11,580	0	11,580	0
CONTRACTUAL SERVICES							
71100 OUTSOURCED SERVICES	880	880	880	880	0	880	0
71101 PROFESSIONAL SERVICES	111,300	262,600	262,600	118,400	10,000	128,400	51-
71505 CONDO ASSESSMENT	44,262	38,888	38,888	40,242	0	40,242	3
SUBTOTAL *****	156,442	302,368	302,368	159,522	10,000	169,522	44-
OTHER							
83160 RECYCLING & DUMP FEES	290	200	520	200	0	200	0
83200 FEES & COMMISSIONS	0	240	0	240	0	240	0
83815 FACILITIES INTERNAL SERVC CHR	174,694	110,899	110,899	182,660	0	212,660	91
86882 TIF SALES TAX PAYMENTS	9,401	9,000	10,000	10,000	0	10,000	11
86885 FINES, FORFEITURES & PENALTIES	0	0	11,646	0	0	0	0
86896 SHORTAGE	21	100	0	100	0	100	0
86898 SHORTAGES & OVERAGES- NET	-7	0	0	0	0	0	0
86900 MISCELLANEOUS	2,052	2,100	2,052	2,100	0	2,100	0
86910 PY ENCUMBRANCES NOT USED	-27,218	0	-27,200	0	0	0	0
SUBTOTAL *****	159,233	122,539	107,917	195,300	0	225,300	84
FIXED ASSET ADDITIONS							
91200 BUILDINGS & IMPROVEMENTS	0	74,000	66,795	0	1,425,000	895,000	,109
91800 LAND	0	0	0	0	175,000	175,000	0
SUBTOTAL *****	0	74,000	66,795	0	1,600,000	1,070,000	**
TOTAL EXPENDITURES *****	327,692	510,487	488,518	366,402	1,610,000	1,476,402	189

Decimal values have been truncated.

Purchasing

Department Number 1118

Mission

The Director of Purchasing is appointed by the County Commission pursuant to Revised Statutes of Missouri (RSMo) 50.753.

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

Primary duties include the following:

- Competitively procure materials, supplies, tools, and services for the County's operations when the cost for such items exceeds the statutory threshold, currently \$12,000. This is also accomplished through countywide term and supply contracts which are utilized by one or more departments.
- Review bid specifications to ensure a competitive, fair, and equitable process.
- Maintain a vendor data base and administer the distribution of Requests for Bids and/or Proposals.
- Prepare contract documents and Purchase Requisitions when applicable.
- Administer the surplus property disposal process.

Budget Highlights

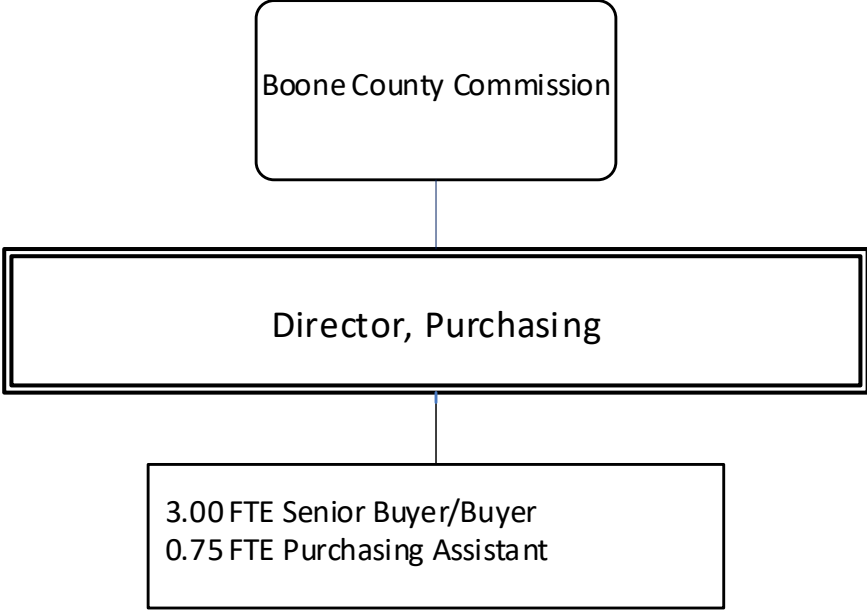
There are no significant changes to this budget.

Purchasing

Personnel Detail

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Purchasing	1.00	1.00	1.00	-
Senior Buyer/Buyer	3.00	3.00	3.00	-
Purchasing Assistant	0.75	0.75	0.75	-
Total FTEs	<u>4.75</u>	<u>4.75</u>	<u>4.75</u>	<u>-</u>
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	233,117	304,043	246,178	299,910	0	334,810	10
10200	FICA	16,346	22,982	17,754	22,943	0	24,898	8
10300	HEALTH INSURANCE	23,379	34,476	25,805	41,580	0	41,580	20
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	2,150	2,400	0	2,400	100
10325	DISABILITY INSURANCE	813	1,064	856	1,079	0	1,171	10
10330	CNTY PD DEPENDENT PREM-HEALTH	10,009	12,033	8,515	10,138	0	10,138	15-
10331	CNTY PD DEPENDENT PREM-DENTAL	699	699	555	551	0	551	21-
10350	LIFE INSURANCE	264	360	298	360	0	360	0
10375	DENTAL INSURANCE	1,680	2,100	1,640	2,100	0	2,100	0
10400	WORKERS COMP	361	591	451	479	0	520	12-
10500	401(A) MATCH PLAN	1,950	2,600	2,500	2,600	0	3,250	25
10510	CERF-EMPLOYER PD CONTRIBUTION	2,740	3,880	2,822	3,871	0	4,382	12
	SUBTOTAL *****	292,558	386,028	309,524	388,011	0	426,160	10
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	815	1,640	1,200	1,640	0	1,640	0
23001	PRINTED MATERIALS	0	400	400	400	0	400	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	750	750	750	0	750	0
	SUBTOTAL *****	815	2,790	2,350	2,790	0	2,790	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,065	942	942	995	0	995	5
37200	REGISTRATION	1,173	3,150	3,150	3,372	0	3,372	7
37220	TRAVEL: TRAINING RELATED	163	4,771	4,851	5,198	0	5,198	8
	SUBTOTAL *****	2,401	8,863	8,943	9,565	0	9,565	8
UTILITIES								
48000	TELEPHONES	373	636	265	636	0	636	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	493	540	540	540	0	540	0
	SUBTOTAL *****	866	1,176	805	1,176	0	1,176	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	483	848	700	478	0	478	43-
60125	CUSTODIAL/JANITORIAL SERV	0	0	0	0	1,566	1,566	0
	SUBTOTAL *****	483	848	700	478	1,566	2,044	141
OTHER								
83155	MEMBERSHIP FEE (SAMS, ETC)	300	300	310	310	0	310	3
83815	FACILITIES INTERNAL SERVC CHR	14,741	14,381	14,381	21,430	0	21,430	49
84010	RECEPTION/MEETINGS	0	400	200	400	0	400	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,439	2,000	900	2,000	0	2,000	0
85710	TRAVEL-OTHER	133	400	300	600	0	600	50
	SUBTOTAL *****	16,613	17,481	16,091	24,740	0	24,740	42
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	12,200	12,183	0	0	0	100-
91100	FURNITURE AND FIXTURES	0	29,081	26,239	0	0	0	100-
	SUBTOTAL *****	0	41,281	38,422	0	0	0	100-
	TOTAL EXPENDITURES *****	313,736	458,467	376,835	426,760	1,566	466,475	2

Decimal values have been truncated.

Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

Description of Funding Sources

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

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

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	GF Recorder	\$ 548,049	\$ 589,260	\$ 567,129	\$ 118,772	\$ 18,000	\$ 703,901
280	2800	Record Prsvnt Fund Activity	341,505	326,600	-	327,085	-	327,085
Total			<u>\$ 889,554</u>	<u>\$ 915,860</u>	<u>\$ 567,129</u>	<u>\$ 445,857</u>	<u>\$ 18,000</u>	<u>\$ 1,030,986</u>

Personnel Summary

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Lead Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	4.00	4.00	4.00	-
Total FTEs	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>-</u>

Recorder of Deeds

Department Numbers 1160, 2800

Mission

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

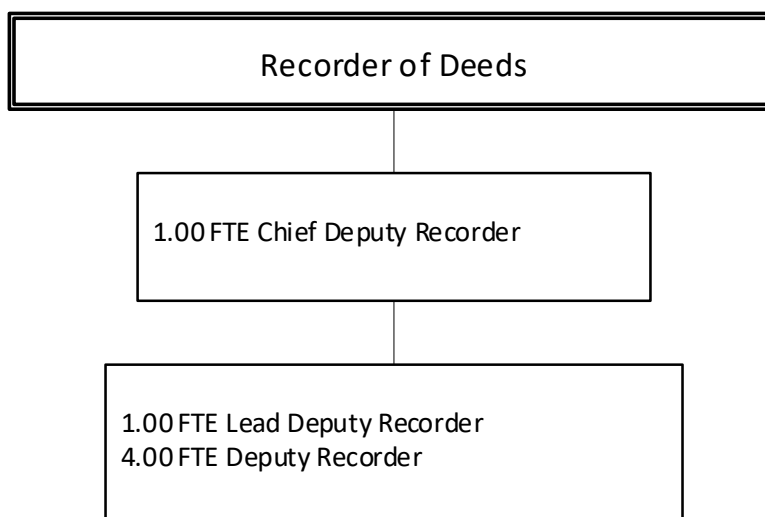
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax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

Budget Highlights

General Fund (Dept. No. 1160): The FY 2024 budget includes \$18,000 for two copy machine replacements. There are no other significant changes to this budget.

Record Preservation Fund (Dept. No. 2800): There are no significant changes to this budget.

Organizational Chart



Recorder of Deeds

Annual Budget

1160 GF RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3315	MARRIAGE	19,881	15,000	16,000	15,000	0	15,000	0
	SUBTOTAL *****	19,881	15,000	16,000	15,000	0	15,000	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	82,186	90,000	50,000	75,000	0	75,000	16-
3562	REAL ESTATE FEES	539,394	550,000	450,000	450,000	0	450,000	18-
	SUBTOTAL *****	621,580	640,000	500,000	525,000	0	525,000	18-
MISCELLANEOUS								
3850	UNCLAIMED FEES	156	0	0	0	0	0	0
3892	OVERAGE	12	0	20	0	0	0	0
	SUBTOTAL *****	168	0	20	0	0	0	0
	TOTAL REVENUES *****	641,629	655,000	516,020	540,000	0	540,000	18-
PERSONAL SERVICES								
10100	SALARIES & WAGES	372,077	401,518	392,136	404,497	0	450,927	12
10110	OVERTIME	34	0	14	0	0	0	0
10200	FICA	27,162	30,247	28,805	30,944	0	33,475	10
10300	HEALTH INSURANCE	32,433	38,772	29,706	46,620	0	46,620	20
10310	COUNTY HSA CONTRIBUTION	4,800	6,000	5,300	6,000	0	6,000	0
10325	DISABILITY INSURANCE	1,288	1,404	1,372	1,456	0	1,575	12
10330	CNTY PD DEPENDENT PREM-HEALTH	8,910	9,283	9,913	11,906	0	11,906	28
10331	CNTY PD DEPENDENT PREM-DENTAL	552	478	608	772	0	772	61
10350	LIFE INSURANCE	504	504	497	504	0	504	0
10375	DENTAL INSURANCE	2,940	2,940	2,410	2,940	0	2,940	0
10400	WORKERS COMP	580	780	721	647	0	700	10-
10500	401(A) MATCH PLAN	3,510	4,550	3,844	3,640	0	4,550	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,859	3,974	5,627	6,498	0	7,160	80
	SUBTOTAL *****	458,649	500,450	480,953	516,424	0	567,129	13
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	410	440	643	725	0	725	64
23000	OFFICE SUPPLIES	6,697	5,850	3,500	5,600	0	5,600	4-
23001	PRINTED MATERIALS	601	1,500	1,325	1,500	500	2,000	33
23850	UNTAGGED EQUIPMENT & TOOLS	0	295	0	250	0	250	15-
23855	UNTAGGED FURNITURE/FIXTURES	375	0	0	700	0	700	0
	SUBTOTAL *****	8,083	8,085	5,468	8,775	500	9,275	15
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	200	200	200	0	200	0
37200	REGISTRATION	940	600	585	700	0	700	16
37220	TRAVEL: TRAINING RELATED	773	600	450	750	0	750	25
	SUBTOTAL *****	1,713	1,400	1,235	1,650	0	1,650	18
UTILITIES								
48000	TELEPHONES	1,017	1,100	1,100	1,100	0	1,100	0
	SUBTOTAL *****	1,017	1,100	1,100	1,100	0	1,100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,514	2,800	2,712	2,870	0	2,870	2
	SUBTOTAL *****	2,514	2,800	2,712	2,870	0	2,870	2
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	0	55	55	0	0	0	100-
	SUBTOTAL *****	0	55	55	0	0	0	100-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	79,292	81,439	81,439	103,827	0	103,827	27
86896	SHORTAGE	6	50	2	50	0	50	0
	SUBTOTAL *****	79,298	81,489	81,441	103,877	0	103,877	27

Recorder of Deeds

FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	18,000	18,000	0
	SUBTOTAL *****	0	0	0	0	18,000	18,000	0
	TOTAL EXPENDITURES *****	551,274	595,379	572,964	634,696	18,500	703,901	18

2800 RECORD PRSVNT FUND ACTIVITY

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	90,376	100,000	72,000	80,000	0	80,000	20-
	SUBTOTAL *****	90,376	100,000	72,000	80,000	0	80,000	20-
	INTEREST							
3711	INT-OVERNIGHT	580	400	1,700	1,000	0	1,000	150
3712	INT-LONG TERM INVEST	5,857	5,000	6,000	5,000	0	5,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-46,118	0	0	0	0	0	0
	SUBTOTAL *****	-39,681	5,400	7,700	6,000	0	6,000	11
	TOTAL REVENUES *****	50,695	105,400	79,700	86,000	0	86,000	18-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	6,500	5,400	6,500	0	6,500	0
	SUBTOTAL *****	0	6,500	5,400	6,500	0	6,500	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	230	0	230	0	230	0
37200	REGISTRATION	0	2,065	2,065	1,200	0	1,200	41-
37220	TRAVEL: TRAINING RELATED	72	2,535	2,000	3,000	0	3,000	18
	SUBTOTAL *****	72	4,830	4,065	4,430	0	4,430	8-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	22,000	22,000	22,000	22,000	0	22,000	0
71100	OUTSOURCED SERVICES	32,111	41,000	33,400	36,800	0	36,800	10-
71105	LEGAL SERVICES	0	2,000	0	2,000	0	2,000	0
71525	STORAGE CHARGES	5,040	4,870	5,125	5,355	0	5,355	9
	SUBTOTAL *****	59,151	69,870	60,525	66,155	0	66,155	5-
	OTHER							
86850	CONTINGENCY	0	245,400	0	250,000	0	250,000	1
	SUBTOTAL *****	0	245,400	0	250,000	0	250,000	2
	TOTAL EXPENDITURES *****	59,223	326,600	69,990	327,085	0	327,085	0

Decimal values have been truncated.

County Treasurer

Department Number 1140

Mission

The County Treasurer is an elected official responsible for receiving, disbursing, and investing all funds for the County and ensuring that monies are correctly segregated into separate funds as required by law. The County Treasurer is also responsible for disbursing tax dollars to various political subdivisions and accounting for the transactions for audit purposes. The County’s banking services, investment portfolio, and unclaimed property are administered by the County Treasurer. All general obligation bonds and revenue bonds for Boone County are issued by the County Treasurer. The County Treasurer administers the community art displays for various county-owned buildings.

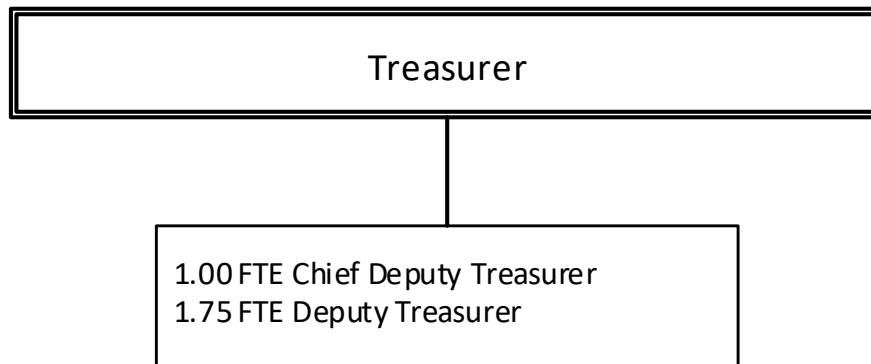
Budget Highlights

The FY 2024 budget includes \$54,004 in contingency for an additional Deputy Treasurer position. There are no other significant changes to this budget.

Personnel Detail

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Chief Deputy Treasurer	1.00	1.00	1.00	-
Deputy Treasurer	1.75	1.75	1.75	-
Total FTEs	3.75	3.75	3.75	-
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	90	250	80	205	0	205	18-
	SUBTOTAL *****	90	250	80	205	0	205	18-
INTEREST								
3711	INT-OVERNIGHT	47,198	38,000	200,305	150,000	0	150,000	294
3712	INT-LONG TERM INVEST	465,559	280,000	659,845	560,000	0	560,000	100
3798	INC/DEC IN FV OF INVESTMENTS	-3,544,833	0	0	0	0	0	0
	SUBTOTAL *****	-3,032,076	318,000	860,150	710,000	0	710,000	123
MISCELLANEOUS								
3887	ADMIN & INDIRECT COST REIMB	7,694	7,736	7,736	7,736	0	7,736	0
	SUBTOTAL *****	7,694	7,736	7,736	7,736	0	7,736	0
	TOTAL REVENUES *****	-3,024,292	325,986	867,966	717,941	0	717,941	120
PERSONAL SERVICES								
10100	SALARIES & WAGES	229,754	247,671	259,949	265,844	37,940	287,269	15
10110	OVERTIME	18	1,000	713	1,000	0	1,000	0
10200	FICA	16,638	18,832	19,454	20,413	2,903	21,584	14
10300	HEALTH INSURANCE	20,293	19,044	26,978	32,760	5,712	32,760	72
10310	COUNTY HSA CONTRIBUTION	4,000	3,600	2,400	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	754	873	511	957	137	1,012	15
10330	CNTY PD DEPENDENT PREM-HEALTH	6,881	7,855	3,869	3,402	0	3,402	56-
10331	CNTY PD DEPENDENT PREM-DENTAL	573	404	313	147	0	147	63-
10350	LIFE INSURANCE	274	288	177	288	72	288	0
10375	DENTAL INSURANCE	1,615	1,260	1,704	1,680	420	1,680	33
10400	WORKERS COMP	357	487	446	426	84	450	7-
10500	401(A) MATCH PLAN	2,475	2,600	2,575	2,080	650	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	4,600	4,851	5,098	5,316	759	5,622	15
	SUBTOTAL *****	288,232	308,765	324,187	336,713	48,677	360,214	17
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,601	2,100	2,100	2,540	0	2,540	20
23001	PRINTED MATERIALS	753	900	2,200	800	0	800	11-
23850	UNTAGGED EQUIPMENT & TOOLS	220	220	100	220	0	220	0
	SUBTOTAL *****	2,574	3,220	4,400	3,560	0	3,560	11
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	880	880	965	2,599	3,564	305
37200	REGISTRATION	400	2,449	2,450	800	2,397	3,197	30
37210	TRAINING/SCHOOLS	0	0	225	0	0	0	0
37220	TRAVEL: TRAINING RELATED	506	3,653	2,026	2,525	2,700	5,225	43
37230	MEALS & LODGING-TRAINING	0	0	1,626	0	0	0	0
	SUBTOTAL *****	906	6,982	7,207	4,290	7,696	11,986	72
UTILITIES								
48000	TELEPHONES	515	600	525	600	72	600	0
	SUBTOTAL *****	515	600	525	600	72	600	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	230	250	250	250	0	250	0
	SUBTOTAL *****	230	250	250	250	0	250	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	11,252	11,702	11,702	12,883	0	12,883	10
71101	PROFESSIONAL SERVICES	1,125	1,125	1,125	1,125	0	1,125	0
71106	CONTRACTED SERVICES	0	3,080	3,400	1,200	0	1,200	61-
71107	BANK/CREDIT CARD SERVICE FEES	12,573	11,250	12,000	11,250	6,750	18,000	60
	SUBTOTAL *****	24,950	27,157	28,227	26,458	6,750	33,208	22

County Treasurer

OTHER									
83815	FACILITIES INTERNAL SERVC CHRG	20,910	21,478	21,478	27,381	0	27,381	27	
84010	RECEPTION/MEETINGS	21	0	0	0	360	360	0	
86885	FINES, FORFEITURES & PENALTIES	162	0	4,574	0	0	0	0	
86896	SHORTAGE	0	250	0	250	0	250	0	
SUBTOTAL *****		21,093	21,728	26,052	27,631	360	27,991	29	
TOTAL EXPENDITURES *****		338,500	368,702	390,848	399,502	63,555	437,809	19	

Decimal values have been truncated.



Circuit Court Clerk – Combined Budget Summary

Description of Funding Sources

The Thirteenth Judicial Circuit Court is comprised of Boone and Callaway Counties and its operations are funded through a combination of state and county appropriations. The operations of the Circuit Court Clerk are accounted for separately from the operations of the Circuit Court, which are presented in a separate section of this document. The State pays the salaries of most Circuit Court Clerk personnel and the County provides funding for several additional positions as well as funding for all non-personnel operating expenses, facilities, and equipment.

County funding consists primarily of appropriations from the General Fund with additional resources provided from the Circuit Clerk Garnishment Fee Fund, a special revenue fund created pursuant to RSMo 488.305.

The General Fund appropriations are accounted for within department number 1221 and the appropriations from the Circuit Clerk Garnishment Fee Fund are accounted for within department number 2860.

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

The Circuit Court Clerk establishes and approves the appropriations from the Circuit Clerk Garnishment Fee Fund. The operating budget from the General Fund is approved by the County Commission, subject to the special statutory provisions applicable to the Court which are described in the General Information tab section.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1221	GF Circuit Clerk	\$ 507,951	\$ 578,399	\$ 301,656	\$ 353,234	\$ -	\$ 654,890
286	2860	Garnishment Fee Fund Cir Clerk	11,804	7,000	-	17,000	-	17,000
Total			<u>\$ 519,755</u>	<u>\$ 585,399</u>	<u>\$ 301,656</u>	<u>\$ 370,234</u>	<u>\$ -</u>	<u>\$ 671,890</u>

Circuit Court Clerk Summary

Personnel Summary

Position Title	2022 Full-time Equivalent	2023 Full-time Equivalent	2024 Full-time Equivalent	2023-2024 Change
Lead Court Clerk	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Records Clerk II	1.00	1.00	1.00	-
Total FTEs	5.00	5.00	5.00	-

Circuit Court Clerk

Department Number 1221, 2860

Mission

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

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

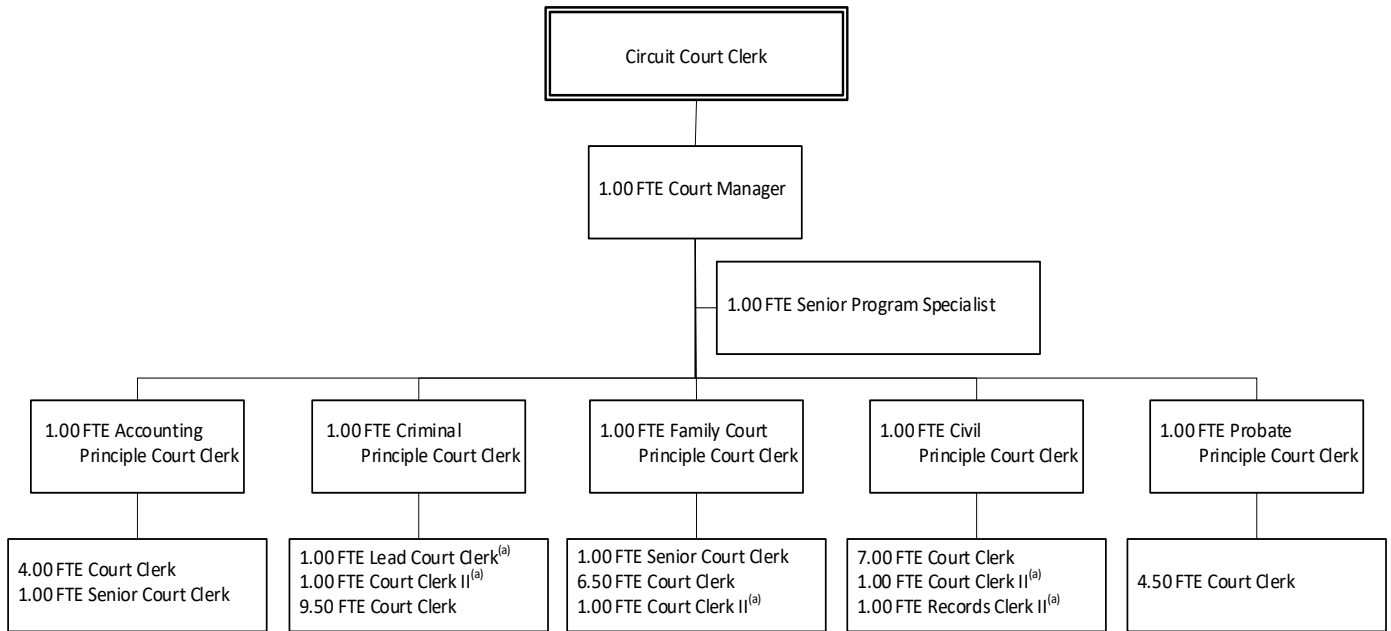
Budget Highlights

General Fund (Dept. No. 1221): There are no significant changes to the budget.

Circuit Clerk Garnishment Fee (Dept. No. 2860): The fund was established in 2015 from legislation that went into effect on January 15th, 2015. Annual appropriations provide funding to be used at the discretion of the Circuit Clerk to maintain and improve case processing and record preservation. There are no significant changes to the budget.

Circuit Court Clerk

Organizational Chart



All positions are State-funded unless otherwise noted.	
FTE's funded by State of Missouri:	41.50
FTE's funded by Boone County:	
(a) General Revenue (Dept 1221)	5.00
Total FTE's:	<u>46.50</u>

Circuit Court Clerk

Annual Budget

1221 GF CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	3,660	3,770	3,473	3,770	0	3,770	0
3469	STATE REIMB-CRIMINAL COSTS	2,835	3,500	3,000	3,000	0	3,000	14-
	SUBTOTAL *****	6,495	7,270	6,473	6,770	0	6,770	7-
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	16,753	15,000	15,000	14,500	0	14,500	3-
3569	OTHER FEES	1,297	700	1,000	1,000	0	1,000	42
3570	CIRCUIT CLERK FEES	58,138	52,500	52,500	53,000	0	53,000	0
	SUBTOTAL *****	76,188	68,200	68,500	68,500	0	68,500	0
INTEREST								
3710	INTEREST	45,268	24,000	81,000	35,000	0	35,000	45
	SUBTOTAL *****	45,268	24,000	81,000	35,000	0	35,000	46
	TOTAL REVENUES *****	127,951	99,470	155,973	110,270	0	110,270	11
PERSONAL SERVICES								
10100	SALARIES & WAGES	156,824	200,042	183,956	194,438	0	227,227	13
10110	OVERTIME	71	0	412	0	0	0	0
10200	FICA	11,461	15,004	13,788	14,874	0	16,701	11
10300	HEALTH INSURANCE	27,707	34,476	32,640	40,320	0	40,320	16
10310	COUNTY HSA CONTRIBUTION	2,200	1,200	3,500	3,600	0	3,600	200
10325	DISABILITY INSURANCE	574	695	456	699	0	785	12
10330	CNTY PD DEPENDENT PREM-HEALTH	4,113	2,502	2,503	3,138	0	3,138	25
10331	CNTY PD DEPENDENT PREM-DENTAL	236	110	111	110	0	110	0
10350	LIFE INSURANCE	356	360	261	360	0	360	0
10375	DENTAL INSURANCE	2,037	2,100	2,070	2,100	0	2,100	0
10400	WORKERS COMP	274	386	308	311	0	349	9-
10500	401(A) MATCH PLAN	850	2,600	520	2,600	0	2,600	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,138	3,865	3,453	3,888	0	4,366	12
10600	UNEMPLOYMENT BENEFITS	0	0	35	0	0	0	0
	SUBTOTAL *****	209,841	263,340	244,013	266,438	0	301,656	15
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	0	0	0	0	100-
23000	OFFICE SUPPLIES	9,698	11,000	11,000	12,000	0	12,000	9
23001	PRINTED MATERIALS	5,479	6,950	6,950	6,950	0	6,950	0
23018	PRINTER SUPPLIES	5,369	4,250	5,000	5,500	0	5,500	29
23810	UNTAGGED HARDWARE AND SOFTWARE	6,387	6,500	6,500	6,500	0	6,500	0
23830	REPLC COMPUTER HARDWARE <\$1000	3,831	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,088	1,000	1,000	1,000	0	1,000	0
23855	UNTAGGED FURNITURE/FIXTURES	4,432	3,000	3,000	5,200	0	5,200	73
	SUBTOTAL *****	36,284	32,800	33,450	37,150	0	37,150	13
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	635	1,100	1,100	1,100	0	1,100	0
37200	REGISTRATION	2,060	3,000	3,000	3,000	0	3,000	0
37220	TRAVEL: TRAINING RELATED	5,632	7,500	7,500	7,500	0	7,500	0
	SUBTOTAL *****	8,327	11,600	11,600	11,600	0	11,600	0
UTILITIES								
48000	TELEPHONES	20,571	10,800	20,000	10,800	0	10,800	0
	SUBTOTAL *****	20,571	10,800	20,000	10,800	0	10,800	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	11,809	13,000	11,000	11,000	0	11,000	15-
60200	EQUIP REPAIRS/MAINTENANCE	0	400	0	400	0	400	0
	SUBTOTAL *****	11,809	13,400	11,000	11,400	0	11,400	15-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	30,000	30,000	25,000	0	25,000	16-
71525	STORAGE CHARGES	5,707	6,250	5,000	3,000	0	3,000	52-
71526	DISPOSAL SERVICES	4,050	4,800	4,800	4,800	0	4,800	0
	SUBTOTAL *****	9,757	41,050	39,800	32,800	0	32,800	20-

Circuit Court Clerk

OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	211,329	211,410	211,410	249,409	0	249,409	17
84300	PUBLIC NOTICE/ADVERTISING SRVC	32	100	50	75	0	75	25-
85710	TRAVEL-OTHER	0	200	0	0	0	0	100-
SUBTOTAL *****		211,361	211,710	211,460	249,484	0	249,484	18
FIXED ASSET ADDITIONS								
92000	REPLCMENT OFFICE EQUIP	0	8,400	7,076	0	0	0	100-
SUBTOTAL *****		0	8,400	7,076	0	0	0	100-
TOTAL EXPENDITURES *****		507,950	593,100	578,399	619,672	0	654,890	10

2860 GARNISHMENT FEE FUND CIR CLERK

286 CIRCUIT CLERK GARNISHMENT FEE

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3570	CIRCUIT CLERK FEES	15,860	15,000	17,080	17,000	0	17,000	13
SUBTOTAL *****		15,860	15,000	17,080	17,000	0	17,000	13
INTEREST								
3711	INT-OVERNIGHT	35	25	132	100	0	100	300
3712	INT-LONG TERM INVEST	352	300	456	400	0	400	33
3798	INC/DEC IN FV OF INVESTMENTS	-2,712	0	0	0	0	0	0
SUBTOTAL *****		-2,325	325	588	500	0	500	54
MISCELLANEOUS								
3892	OVERAGE	0	100	0	100	0	100	0
SUBTOTAL *****		0	100	0	100	0	100	0
TOTAL REVENUES *****		13,535	15,425	17,668	17,600	0	17,600	14
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	11,525	15,000	5,000	15,000	0	15,000	0
SUBTOTAL *****		11,525	15,000	5,000	15,000	0	15,000	0
OTHER								
84010	RECEPTION/MEETINGS	280	1,000	500	1,000	0	1,000	0
86896	SHORTAGE	0	1,000	1,500	1,000	0	1,000	0
SUBTOTAL *****		280	2,000	2,000	2,000	0	2,000	0
TOTAL EXPENDITURES *****		11,805	17,000	7,000	17,000	0	17,000	0

Decimal values have been truncated.

13th Judicial Court Services – Combined Budget Summary

Description of Funding Sources

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

The Court's operations are funded through a combination of state and county appropriations whereby the State pays the salaries and benefits for the judges, court reporters, most juvenile office and juvenile detention employees, and various administrative support staff. Boone and Callaway Counties provide the physical facilities; supplies, equipment, training, and other costs of the Court; as well as salaries and benefits for various county-paid positions which are in addition to those funded by the State. Positions funded by Boone County are shown in the Personnel Summary below.

Court operations encompass three divisions: Adult Court Operations, Juvenile Court Operations, and Juvenile Detention Operations.

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

- General Fund
 - Adult Court
 - Court Operations (1210)
 - Jury Costs (1230)
 - Court Operations Grants (1244)
 - Treatment Court Grants (1245)
 - Juvenile Court
 - Juvenile Office (1241)
 - Juvenile Grants (1243)
 - Juvenile Detention (1242)
- Family Services and Justice Fund
 - Adult Court (2820)
 - Juvenile Court (2821)
- Circuit Drug Court Fund
 - Adult Court - Drug Court (2830)
 - Adult Court - Veterans Court (2831)
- Administration of Justice Fund
 - Adult Court (2850)

Circuit Court Summary

- Juvenile Justice Preservation Fund
 - Juvenile Court (2870)
 - Juvenile Detention (2871)
- Law Enforcement Services Fund (Prop L)
 - Adult Court - Alternative Sentencing Programs (2904)
 - Adult Court – Court Operations (2908)

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

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

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Adult Court:								
100	1210	GF Court Operations	\$ 2,072,287	\$ 2,162,430	\$ 1,662,550	\$ 686,774	\$ 217,742	\$ 2,567,066
100	1230	GF Jury Costs	53,054	108,702	-	102,300	-	102,300
100	1244	GF Court Ops Grants	70,392	68,810	-	-	-	-
100	1245	GF Treatment Court Grants	40,486	-	-	-	-	-
282	2820	FmSrv&Just Fd Court Operations	5,350	2,450	-	16,850	-	16,850
283	2830	Drug Court Fund Drug Court	92,686	144,799	-	208,725	-	208,725
283	2831	Drug Court Fund Veterans Court	2,436	12,178	13,151	11,920	-	25,071
285	2850	Admin Just Fd Court Operations	8,347	65,207	-	47,560	-	47,560
290	2904	LEST Alt Sentencing Programs	268,101	267,597	207,094	122,292	-	329,386
290	2908	LEST Court Ops/Alt Sent Prog	149,215	147,770	229,782	-	-	229,782
		Subtotal	\$ 2,762,354	\$ 2,979,943	\$ 2,112,577	\$ 1,196,421	\$ 217,742	\$ 3,526,740
Juvenile Court:								
100	1241	GF Juvenile Office	514,472	501,984	197,994	429,462	1,300	628,756
100	1243	GF Juvenile Grants	263,748	214,978	57,791	-	-	57,791
282	2821	FmSrv&Just Fd Juvenile Office	8,600	8,000	-	23,000	-	23,000
287	2870	JJ Prsrvtn Juvenile Office	38	9,027	22,392	68,270	-	90,662
		Subtotal	786,858	733,989	278,177	520,732	1,300	800,209
Juvenile Detention:								
100	1242	GF Juvenile Detention	339,139	405,199	248,983	247,046	212,200	708,229
287	2871	JJ Prsrvtn Juvenile Detention	-	-	59,773	-	-	59,773
		Subtotal	339,139	405,199	308,756	247,046	212,200	768,002
		Total	\$ 3,888,351	\$ 4,119,131	\$ 2,699,510	\$ 1,964,199	\$ 431,242	\$ 5,094,951

Circuit Court Summary

Personnel Summary

Position Title	Departmental Funding Source											2024 Total		
	2022	2023	1210	1241	1242	1243	1244	1245	2831	2870	2871		2904	2908
Adult Court Operations:														
Deputy Court Administrator	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Court Marshal	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Court Marshal II	1.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Deputy Court Marshal	8.00	6.00	5.00	-	-	-	-	-	-	-	-	-	1.00	6.00
Security Officer	-	3.00	3.00	-	-	-	-	-	-	-	-	-	-	3.00
Supervisor, Court Services	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Court Services Officer II	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Court Services Officer	4.00	3.00	1.00	-	-	-	-	-	-	-	-	-	2.00	3.00
Jury Supervisor	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Supervisor, Information Technology	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Programmer Analyst, Court Services	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Computer Information Technologist	1.00	2.00	2.00	-	-	-	-	-	-	-	-	-	-	2.00
Administrative Assistant I	2.00	2.00	2.00	-	-	-	-	-	-	-	-	-	-	2.00
Budget Administrator	1.00	1.00	1.00	-	-	-	-	-	-	-	-	-	-	1.00
Deputy Court Marshal Pool	0.36	0.36	0.36	-	-	-	-	-	-	-	-	-	-	0.36
Court Security Aide Pool	0.36	0.73	0.73	-	-	-	-	-	-	-	-	-	-	0.73
Domestic Assault Court Coordinator	0.80	0.80	-	-	-	-	-	-	-	-	-	-	-	-
Veterans Court Mentor Coordinator	0.30	0.25	-	-	-	-	-	-	0.25	-	-	-	-	0.25
Treatment Court Case Manager	0.50	-	-	-	-	-	-	-	-	-	-	-	-	-
Alternative Sentencing Court Administrator	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	-	1.00
Administrative Assistant/Grant Manager	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	-	1.00
Receptionist	1.00	1.00	-	-	-	-	-	-	-	-	-	1.00	-	1.00
Subtotal	30.32	30.14	23.09	-	-	-	-	-	0.25	-	-	3.00	3.00	29.34
Juvenile Court Operations:														
Program Assistant Pool	1.92	1.92	-	1.92	-	-	-	-	-	-	-	-	-	1.92
Associate Legal Counsel	1.00	1.00	-	1.00	-	-	-	-	-	-	-	-	-	1.00
Paralegal	1.00	1.00	-	1.00	-	-	-	-	-	-	-	-	-	1.00
Deputy Juvenile Officer	2.00	2.00	-	-	-	1.00	-	-	-	-	-	-	-	1.00
Administrative Assistant I	-	0.50	-	-	-	-	-	-	-	0.50	-	-	-	0.50
Subtotal	5.92	5.92	-	3.92	-	1.00	-	-	-	0.50	-	-	-	5.42
Juvenile Detention Operations:														
Administrative Assistant I	0.75	0.75	-	-	0.75	-	-	-	-	-	-	-	-	0.75
Program Assistant Pool	2.21	2.21	-	-	2.21	-	-	-	-	-	-	-	-	2.21
Teacher	0.11	0.11	-	-	0.11	-	-	-	-	-	-	-	-	0.11
Security Officer Pool	0.12	0.12	-	-	0.12	-	-	-	-	-	-	-	-	0.12
Transportation Coordinator	0.75	0.75	-	-	0.75	-	-	-	-	-	-	-	-	0.75
Senior Fac Maint Technician	1.00	1.00	-	-	1.00	-	-	-	-	-	-	-	-	1.00
Art Instructor	0.24	0.24	-	-	0.24	-	-	-	-	-	-	-	-	0.24
Grounds Maintenance Worker I	0.03	0.03	-	-	0.03	-	-	-	-	-	-	-	-	0.03
Coordinator of Training & Prog	-	1.00	-	-	-	-	-	-	-	1.00	-	-	-	1.00
Subtotal	5.21	6.21	-	-	5.21	-	-	-	-	1.00	-	-	-	6.21
Total FTEs	41.45	42.27	23.09	3.92	5.21	1.00	-	-	0.25	0.50	1.00	3.00	3.00	40.97
Overtime	\$ 12,000	\$ 12,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ 12,000

Adult Court Operations

Department Number 1210, 1230, 1244, 1245, 2820, 2830, 2831, 2850, 2904, 2908

Mission

The mission of Adult Court Operations is to provide services necessary and essential to achieve efficient operation of the 13th Judicial Circuit Court as it pertains to adult court proceedings.

The 13th Judicial Circuit Court, comprised of Boone and Callaway Counties, is a state trial court of general jurisdiction. Adult Court Operations encompass the following case types: misdemeanor, felony, traffic, civil, small claims, domestic relations, probate, and mental health. Adult Court Operations budget includes appropriations for a variety of costs: court operations; various alternative sentencing programs; courthouse security; technology for court offices and courtrooms; and jury administration.

The cost center for Jury Costs (1230) consists of all costs associated with selecting, summoning, accommodating, and orienting jurors who are selected for jury duty. It also includes costs of equipment and supplies to equip the courtrooms, hearing rooms and jury rooms to ensure compliance with the Americans with Disabilities Act (ADA), and to hear and determine cases pursuant to statutory law and rules of practice and procedure. The budget also provides for the cost of Alternative Dispute Resolution (ADR)/mediation, interpreter services for hearing impaired and Limited English Proficiency (LEP) persons, and legal representation required by law for indigents, witnesses, and victims and pays for court costs, and are therefore charged against the County.

Budget Highlights

There are no other significant changes to the budget.

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

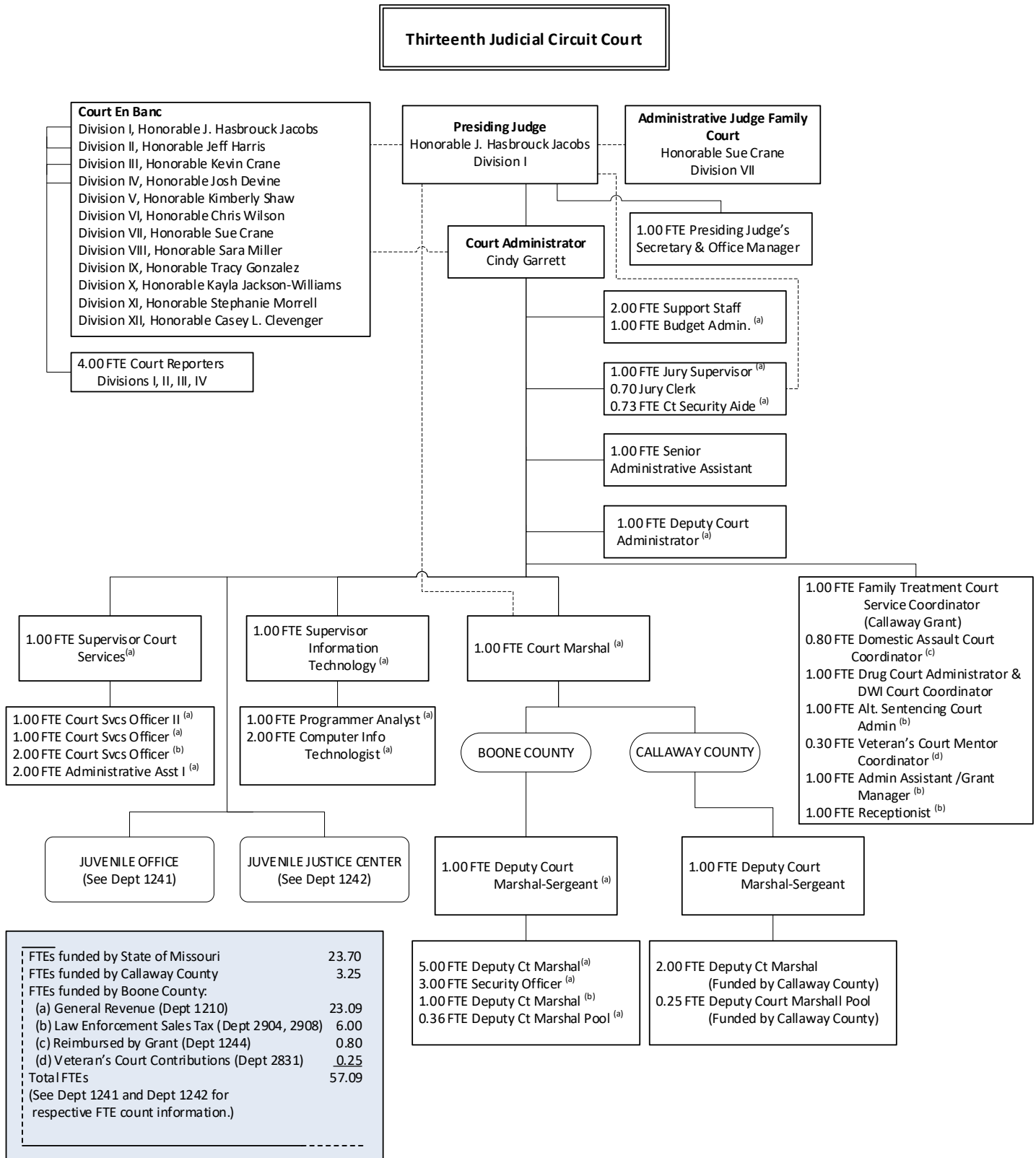
Adult Court Operations

Performance Measures

	2022	2023	2024
	Actual	Estimated	Projected
Court Marshal			
Juries Reporting	19	50	50
Jury Trial Days	43	125	125
Hours Marshals Spent in Court	3228*	2528*	3,500
Court Marshal Arrests	317	342	325
Court Marshal Commits	98	106	110
Number of Persons Through Security Screening	79,861	94,708	95,000
*Impacted due to staff shortages			
Court Services			
Investigations Initiated	1,966	1,789	1,930
Bond Investigations Initiated	1,580	1,454	1,539
Bond Supervision Cases Assigned	392	376	274
Community Service Hours Worked	143	15	183
Court Costs Collected by ACS	\$36,896	\$28,288	\$41,513
% of Costs Ordered Collected by ACS	56%	54%	60%
Fines Collected by ACS	\$49,788	\$41,709	\$58,099
% of Fines Collected by ACS	54%	52%	59%
Home Detention Days	6,192	9,193	7,007
Probation Cases Assigned	25	49	37
Drug Court Admissions by year			
Drug Court - Diversion Program	21	30	35
Drug Court - Probation Program	91	90	95
DWI Court - Diversion	0	0	0
DWI Court - Probation	37	31	40
Co-Occuring Court - Diversion	4	3	5
Co-Occuring Court - Probation	34	38	43
Total Participants	187	192	218
Drug Court and DWI Fees Collected			
Drug Court & Co-Occuring Court	\$49,734	\$32,434	\$31,500
DWI Court	\$42,061	\$34,808	\$35,500
Veterans Court Admissions by year			
Diversion Program	2	1	2
Probation Program	7	13	15
Total Admissions	9	14	17
Mental Health Court Admissions			
Diversion Program	4	2	4
Probation Program	6	9	13
Total Admissions	10	11	17

Adult Court Operations

Organizational Chart



FTEs funded by State of Missouri	23.70
FTEs funded by Callaway County	3.25
FTEs funded by Boone County:	
(a) General Revenue (Dept 1210)	23.09
(b) Law Enforcement Sales Tax (Dept 2904, 2908)	6.00
(c) Reimbursed by Grant (Dept 1244)	0.80
(d) Veteran's Court Contributions (Dept 2831)	0.25
Total FTEs	57.09
(See Dept 1241 and Dept 1242 for respective FTE count information.)	

Adult Court Operations

Grants

Title	Current Term	Required Match
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none"><li data-bbox="212 474 779 558">▪ Funds a Battereders' Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri<li data-bbox="269 562 737 617">▪ Funds 0.8 FTE Domestic Assault Court Coordinator, position #745	January 1, 2022 to December 31, 2023 Origination: 2009	25% Match – Made from contributions made to the Family Counseling Center of Missouri

Adult Court Operations

Annual Budget

1210 GF COURT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	%CHG						FROM PY BUD
		2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	2,294	2,408	1,000	2,408	0	2,408	0
3469	STATE REIMB-CRIMINAL COSTS	2,671	2,100	2,100	2,100	0	2,100	0
3471	REIMBURSEMENT CALLAWAY	57,044	68,377	68,000	71,230	0	71,230	4
3473	CHG. OF VENUE REIMB.-I.G.	0	500	500	500	0	500	0
	SUBTOTAL *****	62,009	73,385	71,600	76,238	0	76,238	4
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	81,950	93,125	84,000	46,000	0	46,000	50-
3528	REIMB PERSONNEL/PROJECTS	551	0	0	0	0	0	0
3569	OTHER FEES	80	0	0	0	0	0	0
3581	DRUG COURT FEES	87	100	50	100	0	100	0
	SUBTOTAL *****	82,668	93,225	84,050	46,100	0	46,100	51-
MISCELLANEOUS								
3890	MISCELLANEOUS	30,565	98,775	50	100	0	100	99-
	SUBTOTAL *****	30,565	98,775	50	100	0	100	100-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	98,700	14,000	0	14,000	0
	SUBTOTAL *****	0	0	98,700	14,000	0	14,000	0
	TOTAL REVENUES *****	175,242	265,385	254,400	136,438	0	136,438	49-
PERSONAL SERVICES								
10100	SALARIES & WAGES	907,865	1,057,374	908,145	1,136,729	0	1,291,506	22
10110	OVERTIME	6,708	10,000	22,812	20,000	0	20,000	100
10120	HOLIDAY WORKED	0	0	86	0	0	0	0
10200	FICA	65,311	80,177	68,662	88,489	0	96,772	20
10300	HEALTH INSURANCE	95,876	120,748	102,521	149,940	0	149,940	24
10310	COUNTY HSA CONTRIBUTION	13,650	15,600	13,200	16,800	0	16,800	7
10325	DISABILITY INSURANCE	3,112	3,862	3,077	3,936	0	4,326	12
10330	CNTY PD DEPENDENT PREM-HEALTH	33,224	33,104	23,372	22,700	0	22,700	31-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,604	1,251	822	588	0	588	53-
10350	LIFE INSURANCE	1,386	1,584	1,222	1,584	0	1,584	0
10375	DENTAL INSURANCE	7,376	8,400	6,334	7,140	0	7,140	15-
10400	WORKERS COMP	12,294	20,510	15,425	15,371	0	16,846	17-
10500	401(A) MATCH PLAN	8,080	11,440	8,335	11,440	0	11,440	0
10510	CERF-EMPLOYER PD CONTRIBUTION	15,587	18,314	17,653	20,742	0	22,908	25
	SUBTOTAL *****	1,172,073	1,382,364	1,191,666	1,495,459	0	1,662,550	20
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	801	900	450	450	0	450	50-
23000	OFFICE SUPPLIES	6,776	7,350	7,300	8,160	0	8,160	11
23001	PRINTED MATERIALS	0	100	0	100	0	100	0
23007	COURT REPORTER SUPPLIES	848	1,181	900	1,181	0	1,181	0
23015	COMPUTER SUPPLIES	65	700	700	700	0	700	0
23016	MEDIA STORAGE SUPPLIES	0	100	100	100	0	100	0
23018	PRINTER SUPPLIES	1,414	2,500	2,500	3,045	0	3,045	21
23036	SAFETY SUPPLIES & EQUIPMENT	474	540	400	400	0	400	25-
23050	OTHER SUPPLIES	420	0	0	0	0	0	0
23200	AMMUNITION	4,564	3,200	4,000	4,000	0	4,000	25
23300	UNIFORMS	4,702	5,630	5,500	6,950	0	6,950	23
23305	UNIFORM MAINTENANCE	680	500	650	900	0	900	80
23501	MEDICINE & MED SUPPLIES/EQUIP	130	410	100	150	0	150	63-
23810	UNTAGGED HARDWARE AND SOFTWARE	13,391	7,720	4,000	6,170	0	6,170	20-
23830	REPLC COMPUTER HARDWARE <\$1000	7,219	6,140	6,000	11,600	0	11,600	88
23850	UNTAGGED EQUIPMENT & TOOLS	1,263	885	885	1,640	0	1,640	85
23855	UNTAGGED FURNITURE/FIXTURES	1,523	3,304	4,950	2,500	0	2,500	24-
	SUBTOTAL *****	44,270	41,160	38,435	48,046	0	48,046	17
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,793	1,485	1,200	1,785	0	1,785	20
37200	REGISTRATION	5,165	6,500	3,000	6,500	0	6,500	0
37220	TRAVEL: TRAINING RELATED	2,834	5,500	3,000	5,500	0	5,500	0
	SUBTOTAL *****	9,792	13,485	7,200	13,785	0	13,785	2

Adult Court Operations

UTILITIES								
48000	TELEPHONES	32,789	16,150	30,000	16,150	0	16,150	0
48002	DATA COMMUNICATIONS	9,243	9,888	9,300	10,420	0	10,420	5
48050	MOBILE DEVICE SERVICE	1,475	1,404	1,428	1,428	0	1,428	1
SUBTOTAL *****		43,507	27,442	40,728	27,998	0	27,998	2
VEHICLE EXPENSE								
59000	FUEL	94	100	60	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	150	80	150	0	150	0
SUBTOTAL *****		94	250	140	250	0	250	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,612	6,856	6,856	9,370	0	9,370	36
60200	EQUIP REPAIRS/MAINTENANCE	4,478	6,100	6,100	6,300	0	6,300	3
SUBTOTAL *****		8,090	12,956	12,956	15,670	0	15,670	21
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,909	5,520	5,520	5,908	0	5,908	7
70100	SOFTWARE SUBSCRIPTIONS	500	500	500	0	0	0	100-
71000	NOTARY BONDS	0	55	55	0	0	0	100-
71100	OUTSOURCED SERVICES	454	5,300	3,000	3,000	0	3,000	43-
71101	PROFESSIONAL SERVICES	155,113	166,625	160,000	167,000	0	167,000	0
71105	LEGAL SERVICES	24,307	28,000	28,000	30,875	0	30,875	10
71600	EQUIP LEASES & METER CHR	42,545	56,491	32,000	43,755	0	43,755	22-
SUBTOTAL *****		227,828	262,491	229,075	250,538	0	250,538	5-
OTHER								
83810	INTERFUND SERVICES USED	3	55	126	55	0	55	0
83815	FACILITIES INTERNAL SERVC CHR	272,444	272,545	272,545	321,532	0	321,532	17
84300	PUBLIC NOTICE/ADVERTISING SRVC	2,457	4,000	4,000	4,000	0	4,000	0
84700	WITNESS EXPENSES	620	200	0	200	0	200	0
84801	TRANSCRIPTS-CIVIL	0	200	50	200	0	200	0
85710	TRAVEL-OTHER	2,204	4,850	3,500	4,000	0	4,000	17-
86300	TESTING	208	300	500	500	0	500	66
SUBTOTAL *****		277,936	282,150	280,721	330,487	0	330,487	17
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	14,000	0	14,000	0
91301	COMPUTER HARDWARE	1,156	0	0	190,950	0	190,950	0
92000	REPLCMENT OFFICE EQUIP	5,587	7,000	6,653	0	0	0	100-
92100	REPLCMENT FURN & FIXTURES	0	1,646	1,646	3,292	0	3,292	100
92300	REPLCMENT MACH & EQUIP	11,390	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	270,564	353,210	353,210	9,500	0	9,500	97-
SUBTOTAL *****		288,697	361,856	361,509	217,742	0	217,742	40-
TOTAL EXPENDITURES *****		2,072,287	2,384,154	2,162,430	2,399,975	0	2,567,066	8

1230 GF JURY COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	4,956	4,900	6,500	5,500	0	5,500	12
3471	REIMBURSEMENT CALLAWAY	397	0	0	0	0	0	0
3473	CHG. OF VENUE REIMB.-I.G.	6,342	3,000	0	3,000	0	3,000	0
SUBTOTAL *****		11,695	7,900	6,500	8,500	0	8,500	8
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	1,735	1,500	3,643	1,500	0	1,500	0
SUBTOTAL *****		1,735	1,500	3,643	1,500	0	1,500	0
TOTAL REVENUES *****		13,430	9,400	10,143	10,000	0	10,000	6
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	276	300	251	300	0	300	0
23001	PRINTED MATERIALS	2,648	2,100	3,600	3,600	0	3,600	71
23036	SAFETY SUPPLIES & EQUIPMENT	0	150	0	0	0	0	100-
SUBTOTAL *****		2,924	2,550	3,851	3,900	0	3,900	53

Adult Court Operations

CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	400	0	400	0	400	0
71501	PARKING	3,373	8,000	8,851	8,000	0	8,000	0
SUBTOTAL *****		3,373	8,400	8,851	8,400	0	8,400	0
OTHER								
84000	FOOD/LODGING JURIES	9,558	14,000	18,000	15,000	0	15,000	7
84001	JURORS PAYMENTS	37,199	52,500	78,000	75,000	0	75,000	42
SUBTOTAL *****		46,757	66,500	96,000	90,000	0	90,000	35
TOTAL EXPENDITURES *****		53,054	77,450	108,702	102,300	0	102,300	32

1244 GF COURT OPS GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	60,891	58,085	58,085	0	0	0	100-
SUBTOTAL *****		60,891	58,085	58,085	0	0	0	100-
TOTAL REVENUES *****		60,891	58,085	58,085	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	33,932	36,035	32,985	33,512	0	0	100-
10110	OVERTIME	39	0	0	0	0	0	0
10200	FICA	2,415	2,722	2,378	2,563	0	0	100-
10300	HEALTH INSURANCE	5,280	6,348	6,348	7,560	0	0	100-
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	0	100-
10325	DISABILITY INSURANCE	116	126	117	120	0	0	100-
10350	LIFE INSURANCE	72	72	72	72	0	0	100-
10400	WORKERS COMP	685	994	900	733	0	0	100-
10500	401(A) MATCH PLAN	650	650	650	520	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	679	700	660	670	0	0	100-
SUBTOTAL *****		45,068	48,847	45,310	46,950	0	0	100-
MATERIALS & SUPPLIES								
23820	COMPUTER HARDWARE <\$1000	444	0	0	0	0	0	0
SUBTOTAL *****		444	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	24,880	44,247	23,500	0	0	0	100-
SUBTOTAL *****		24,880	44,247	23,500	0	0	0	100-
TOTAL EXPENDITURES *****		70,392	93,094	68,810	46,950	0	0	100-

1245 GF TREATMENT COURT GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	39,394	134,737	0	0	0	0	100-
SUBTOTAL *****		39,394	134,737	0	0	0	0	100-
TOTAL REVENUES *****		39,394	134,737	0	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	6,610	21,805	0	0	0	0	100-
10200	FICA	506	1,668	0	0	0	0	100-
10400	WORKERS COMP	0	609	0	0	0	0	100-
SUBTOTAL *****		7,116	24,082	0	0	0	0	100-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	600	0	0	0	0	0	0
37200	REGISTRATION	14,347	5,100	0	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	8,425	13,070	0	0	0	0	100-
SUBTOTAL *****		23,372	18,170	0	0	0	0	100-

Adult Court Operations

CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	10,000	74,552	0	0	0	100-
SUBTOTAL *****		10,000	74,552	0	0	0	100-
OTHER							
86300	TESTING	0	18,300	0	0	0	100-
SUBTOTAL *****		0	18,300	0	0	0	100-
TOTAL EXPENDITURES *****		40,488	135,104	0	0	0	100-

2820 FMSRV&JUST FD COURT OPERATIONS

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	2,035	0	660	500	0	500	0
3575	FAMILY COURT FEES	25,383	25,000	25,000	25,000	0	25,000	0
SUBTOTAL *****		27,418	25,000	25,660	25,500	0	25,500	2
INTEREST								
3711	INT-OVERNIGHT	221	150	850	150	0	150	0
3712	INT-LONG TERM INVEST	2,229	1,750	2,900	1,750	0	1,750	0
3798	INC/DEC IN FV OF INVESTMENTS	-17,294	0	0	0	0	0	0
SUBTOTAL *****		-14,844	1,900	3,750	1,900	0	1,900	0
MISCELLANEOUS								
3890	MISCELLANEOUS	720	950	750	950	0	950	0
SUBTOTAL *****		720	950	750	950	0	950	0
TOTAL REVENUES *****		13,294	27,850	30,160	28,350	0	28,350	2
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	50	50	50	0	50	0
23001	PRINTED MATERIALS	0	200	0	200	0	200	0
23050	OTHER SUPPLIES	24	0	0	0	0	0	0
SUBTOTAL *****		24	250	50	250	0	250	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,250	500	1,250	0	1,250	0
37200	REGISTRATION	150	4,250	500	4,250	0	4,250	0
37220	TRAVEL: TRAINING RELATED	677	10,350	1,000	10,350	0	10,350	0
SUBTOTAL *****		827	15,850	2,000	15,850	0	15,850	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	540	750	400	750	0	750	0
71101	PROFESSIONAL SERVICES	3,960	0	0	0	0	0	0
SUBTOTAL *****		4,500	750	400	750	0	750	0
TOTAL EXPENDITURES *****		5,351	16,850	2,450	16,850	0	16,850	0

2830 DRUG COURT FUND DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,421	10,000	75,000	154,200	0	154,200	,442
3471	REIMBURSEMENT CALLAWAY	0	300	0	0	0	0	100-
SUBTOTAL *****		7,421	10,300	75,000	154,200	0	154,200	**
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	46,339	52,000	27,934	27,000	0	27,000	48-
3584	DRUG COURT FEES - DWI	34,972	36,000	27,308	28,000	0	28,000	22-
SUBTOTAL *****		81,311	88,000	55,242	55,000	0	55,000	38-

Adult Court Operations

INTEREST								
3711	INT-OVERNIGHT	323	300	1,117	400	0	400	33
3712	INT-LONG TERM INVEST	3,280	3,000	3,680	2,500	0	2,500	16-
3798	INC/DEC IN FV OF INVESTMENTS	-26,164	0	0	0	0	0	0
SUBTOTAL *****		-22,561	3,300	4,797	2,900	0	2,900	12-
MISCELLANEOUS								
3890	MISCELLANEOUS	0	100	155	100	0	100	0
SUBTOTAL *****		0	100	155	100	0	100	0
TOTAL REVENUES *****		66,171	101,700	135,194	212,200	0	212,200	109
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,187	2,000	1,200	1,500	0	1,500	25-
23001	PRINTED MATERIALS	0	50	0	50	0	50	0
23015	COMPUTER SUPPLIES	39	50	40	100	0	100	100
23016	MEDIA STORAGE SUPPLIES	0	25	25	25	0	25	0
23018	PRINTER SUPPLIES	54	200	200	200	0	200	0
23027	WORK/INCENTIVE SUPPLIES	7,857	5,000	5,236	6,400	0	6,400	28
23350	SPECIAL PROGRAM SUPPLIES	5,417	2,600	2,244	3,750	0	3,750	44
23501	MEDICINE & MED SUPPLIES/EQUIP	2,046	2,600	3,038	3,100	0	3,100	19
23810	UNTAGGED HARDWARE AND SOFTWARE	701	190	190	400	0	400	110
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	1,500	0	1,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	100	100	100	0	100	0
SUBTOTAL *****		17,301	12,815	12,273	17,125	0	17,125	34
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	405	840	940	950	0	950	13
37200	REGISTRATION	7,502	7,010	8,930	7,500	0	7,500	6
37220	TRAVEL: TRAINING RELATED	10,134	12,000	12,150	12,500	0	12,500	4
SUBTOTAL *****		18,041	19,850	22,020	20,950	0	20,950	6
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	5,250	0	5,250	0
71100	OUTSOURCED SERVICES	22,352	87,500	75,000	127,200	0	127,200	45
71101	PROFESSIONAL SERVICES	110	500	200	200	0	200	60-
71105	LEGAL SERVICES	24,343	26,148	26,100	27,000	0	27,000	3
SUBTOTAL *****		46,805	114,148	101,300	159,650	0	159,650	40
OTHER								
83100	AWARDS	2,041	4,000	1,432	3,000	0	3,000	25-
84010	RECEPTION/MEETINGS	2,667	1,000	1,000	1,000	0	1,000	0
85710	TRAVEL-OTHER	0	100	0	0	0	0	100-
86300	TESTING	5,832	15,000	6,774	7,000	0	7,000	53-
SUBTOTAL *****		10,540	20,100	9,206	11,000	0	11,000	45-
TOTAL EXPENDITURES *****		92,687	166,913	144,799	208,725	0	208,725	25

2831 DRUG COURT FUND VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	1,584	8,000	0	0	0	0	100-
SUBTOTAL *****		1,584	8,000	0	0	0	0	100-
TOTAL REVENUES *****		1,584	8,000	0	0	0	0	100-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,945	10,939	1,054	10,732	0	11,947	9
10200	FICA	149	837	81	821	0	914	9
10325	DISABILITY INSURANCE	0	0	0	0	0	4	0
10400	WORKERS COMP	15	304	53	235	0	262	13-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	24	0
SUBTOTAL *****		2,109	12,080	1,188	11,788	0	13,151	9
MATERIALS & SUPPLIES								
23027	WORK/INCENTIVE SUPPLIES	0	750	200	600	0	600	20-
23350	SPECIAL PROGRAM SUPPLIES	0	100	100	100	0	100	0
SUBTOTAL *****		0	850	300	700	0	700	18-

Adult Court Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	250	320	320	0	320	28
37200	REGISTRATION	0	3,135	2,300	2,300	0	2,300	26-
37220	TRAVEL: TRAINING RELATED	0	7,672	7,670	6,600	0	6,600	13-
SUBTOTAL *****		0	11,057	10,290	9,220	0	9,220	17-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	2,718	0	1,000	0	1,000	63-
SUBTOTAL *****		0	2,718	0	1,000	0	1,000	63-
OTHER								
83100	AWARDS	122	500	200	250	0	250	50-
84010	RECEPTION/MEETINGS	205	200	200	200	0	200	0
85710	TRAVEL-OTHER	0	50	0	50	0	50	0
86300	TESTING	0	5,000	0	500	0	500	90-
SUBTOTAL *****		327	5,750	400	1,000	0	1,000	83-
TOTAL EXPENDITURES *****		2,436	32,455	12,178	23,708	0	25,071	23-

2850 ADMIN JUST FD COURT OPERATIONS

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM FY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	8,070	8,400	8,400	8,400	0	8,400	0
SUBTOTAL *****		8,070	8,400	8,400	8,400	0	8,400	0
INTEREST								
3711	INT-OVERNIGHT	73	100	217	100	0	100	0
3712	INT-LONG TERM INVEST	739	1,000	741	1,000	0	1,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-5,862	0	0	0	0	0	0
SUBTOTAL *****		-5,050	1,100	958	1,100	0	1,100	0
TOTAL REVENUES *****		3,020	9,500	9,358	9,500	0	9,500	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	178	150	150	150	0	150	0
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	525	150	525	0	525	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	150	150	500	0	500	233
SUBTOTAL *****		178	875	450	1,225	0	1,225	40
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	150	150	435	285	0	285	90
37200	REGISTRATION	1,713	7,200	4,090	7,700	0	7,700	6
37220	TRAVEL: TRAINING RELATED	2,423	13,300	13,058	14,900	0	14,900	12
SUBTOTAL *****		4,286	20,650	17,583	22,885	0	22,885	11
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	17,534	13,534	5,200	0	5,200	70-
71105	LEGAL SERVICES	500	0	0	0	0	0	0
SUBTOTAL *****		500	17,534	13,534	5,200	0	5,200	70-
OTHER								
83100	AWARDS	1,161	1,750	1,750	1,750	0	1,750	0
84010	RECEPTION/MEETINGS	162	1,200	600	1,500	0	1,500	25
86850	CONTINGENCY	0	1,466	0	15,000	0	15,000	923
SUBTOTAL *****		1,323	4,416	2,350	18,250	0	18,250	313
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	32,320	31,290	0	0	0	100-
92301	REPLC COMPUTER HDWR	2,060	0	0	0	0	0	0
SUBTOTAL *****		2,060	32,320	31,290	0	0	0	100-
TOTAL EXPENDITURES *****		8,347	75,795	65,207	47,560	0	47,560	37-

Adult Court Operations

2904 LEST ALT SENTENCING PROGRAMS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3581	DRUG COURT FEES	0	300	0	300	0	300	0
	SUBTOTAL *****	0	300	0	300	0	300	0
	TOTAL REVENUES *****	0	300	0	300	0	300	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	122,061	138,850	129,328	133,640	0	154,712	11
10110	OVERTIME	52	0	0	0	0	0	0
10200	FICA	8,766	10,450	9,394	10,223	0	11,414	9
10300	HEALTH INSURANCE	16,047	19,044	18,406	23,940	0	23,940	25
10310	COUNTY HSA CONTRIBUTION	1,600	3,600	2,300	2,400	0	2,400	33-
10325	DISABILITY INSURANCE	431	484	466	481	0	537	10
10330	CNTY PD DEPENDENT PREM-HEALTH	4,158	4,998	4,999	5,953	0	5,953	19
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	257	0	257	0
10350	LIFE INSURANCE	199	216	208	216	0	216	0
10375	DENTAL INSURANCE	1,241	1,260	1,218	1,260	0	1,260	0
10400	WORKERS COMP	1,480	1,874	1,670	1,449	0	1,472	21-
10500	401(A) MATCH PLAN	1,480	1,950	1,820	1,560	0	1,950	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,442	2,689	2,587	2,672	0	2,983	10
	SUBTOTAL *****	160,215	185,672	172,654	184,051	0	207,094	12
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	145	60	75	75	0	75	25
23000	OFFICE SUPPLIES	243	200	200	200	0	200	0
23015	COMPUTER SUPPLIES	0	50	50	50	0	50	0
23016	MEDIA STORAGE SUPPLIES	0	50	0	50	0	50	0
23018	PRINTER SUPPLIES	317	250	100	100	0	100	60-
23027	WORK/INCENTIVE SUPPLIES	1,493	500	1,000	800	0	800	60
23036	SAFETY SUPPLIES & EQUIPMENT	0	150	0	50	0	50	66-
23350	SPECIAL PROGRAM SUPPLIES	535	250	100	100	0	100	60-
23501	MEDICINE & MED SUPPLIES/EQUIP	9	650	1,014	1,000	0	1,000	53
23810	UNTAGGED HARDWARE AND SOFTWARE	0	170	974	570	0	570	235
23830	REPLC COMPUTER HARDWARE <\$1000	0	1,790	0	750	0	750	58-
23850	UNTAGGED EQUIPMENT & TOOLS	45	100	100	100	0	100	0
23855	UNTAGGED FURNITURE/FIXTURES	736	350	350	700	0	700	100
	SUBTOTAL *****	3,523	4,570	3,963	4,545	0	4,545	1-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	240	350	350	350	0	350	0
37200	REGISTRATION	4,203	3,655	4,300	4,300	0	4,300	17
37220	TRAVEL: TRAINING RELATED	5,453	9,600	10,200	10,200	0	10,200	6
	SUBTOTAL *****	9,896	13,605	14,850	14,850	0	14,850	9
UTILITIES								
48000	TELEPHONES	2,940	1,480	2,794	1,500	0	1,500	1
48100	NATURAL GAS	2,207	2,000	2,084	2,300	0	2,300	15
48200	ELECTRICITY	5,000	5,400	3,052	5,400	0	5,400	0
48300	WATER	428	325	328	430	0	430	32
48500	STORM WATER UTILITY	223	225	190	225	0	225	0
48600	SEWER USE	343	300	264	350	0	350	16
	SUBTOTAL *****	11,141	9,730	8,712	10,205	0	10,205	5
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	213	200	194	250	0	250	25
	SUBTOTAL *****	213	200	194	250	0	250	25
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	38,776	40,000	25,462	40,000	0	40,000	0
	SUBTOTAL *****	38,776	40,000	25,462	40,000	0	40,000	0
OTHER								
83100	AWARDS	104	500	250	500	0	500	0
83815	FACILITIES INTERNAL SERVC CHRG	27,306	28,627	28,910	31,717	0	31,717	10
84010	RECEPTION/MEETINGS	182	100	292	200	0	200	100
85710	TRAVEL-OTHER	0	25	0	25	0	25	0
86300	TESTING	16,745	20,000	12,310	20,000	0	20,000	0
	SUBTOTAL *****	44,337	49,252	41,762	52,442	0	52,442	6
	TOTAL EXPENDITURES *****	268,101	303,029	267,597	306,343	0	329,386	9

Adult Court Operations

2908 LEST COURT OPS/ALT SENT PROG

290 LAW ENFORCEMENT SERVICES FUND

ACCT DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES							
10100 SALARIES & WAGES	119,547	140,086	114,262	137,612	0	159,117	13
10110 OVERTIME	215	2,000	188	2,000	0	2,000	0
10200 FICA	9,054	10,654	8,640	10,680	0	11,809	10
10300 HEALTH INSURANCE	11,313	20,412	14,936	23,940	0	23,940	17
10310 COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	2,400	0	2,400	100
10325 DISABILITY INSURANCE	452	488	380	495	0	548	12
10331 CNTY PD DEPENDENT PREM-DENTAL	83	0	0	0	0	0	0
10350 LIFE INSURANCE	216	216	169	216	0	216	0
10375 DENTAL INSURANCE	1,155	1,260	933	1,260	0	1,260	0
10400 WORKERS COMP	2,285	3,912	3,172	3,057	0	3,380	13-
10500 401(A) MATCH PLAN	1,300	1,950	1,600	1,560	20,115	22,065	,031
10510 CERF-EMPLOYER PD CONTRIBUTION	2,396	2,715	2,290	2,752	0	3,047	12
SUBTOTAL *****	149,216	184,893	147,770	185,972	20,115	229,782	24
TOTAL EXPENDITURES *****	149,216	184,893	147,770	185,972	20,115	229,782	24

Decimal values have been truncated.

Juvenile Court Operations

Department Number 1241, 1243, 2821, 2870

Mission

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

The State of Missouri provides funding for most of the personnel positions and the County provides funding for the office space within the courthouse and for other non-personnel operating costs.

Budget Highlights

There are no significant changes to this budget.

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

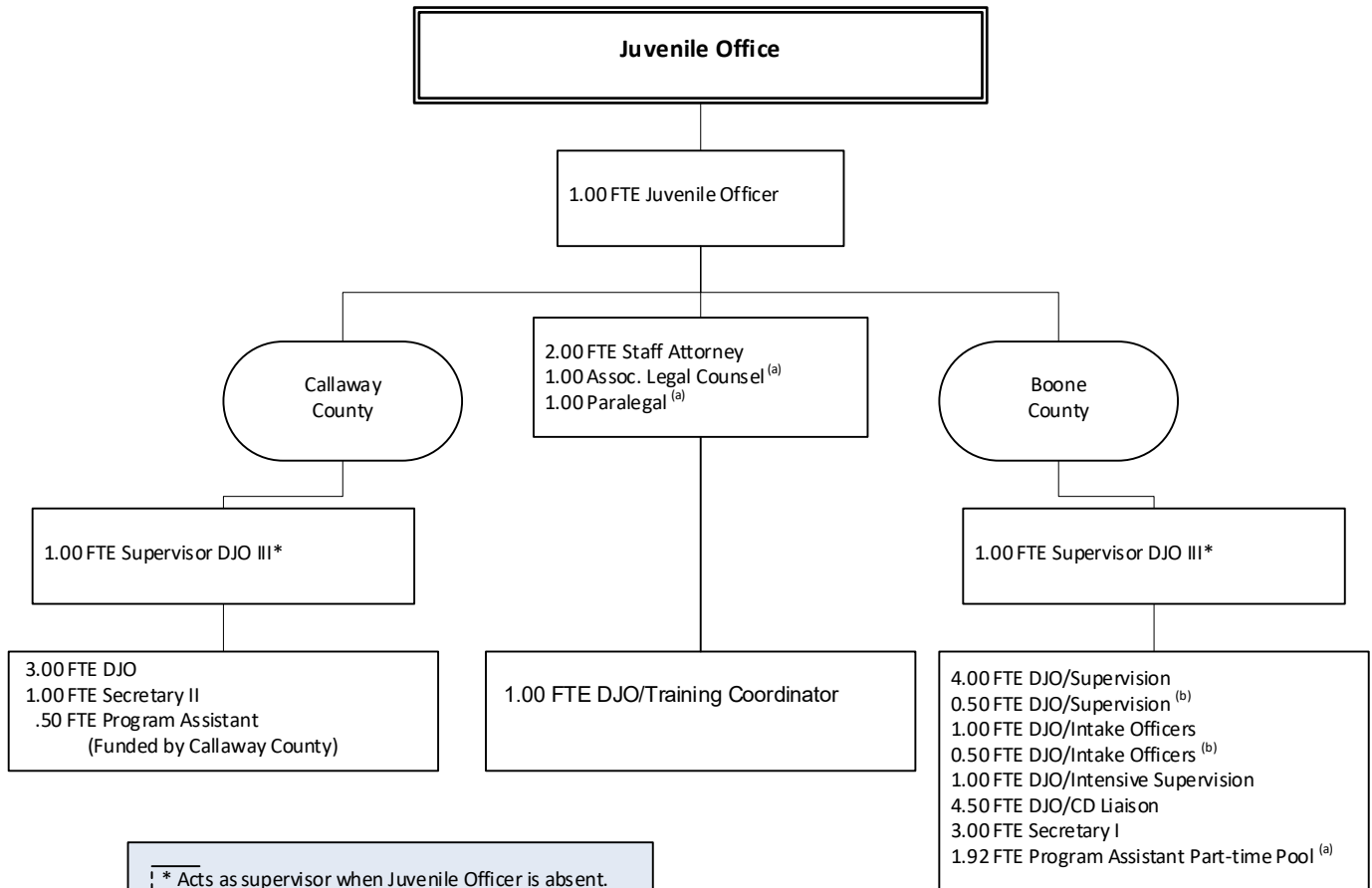
Performance Measures

	2022	2023	2024
	Actual	Estimated	Projected
Number of Total Referrals	1500	1500	1500
Number of New and Supplemental Filings	725	600	700
Number of Cases Disposed	454	540	600
Average Supervision Caseload Per Officer (a)	25	25	30

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

Juvenile Court Operations

Organizational Chart



* Acts as supervisor when Juvenile Officer is absent.	
FTE's funded by State of Missouri:	23.50
FTE's funded by Boone County:	
(a) General Revenue (Dept 1241)	3.92
(b) 2 DJO positions reimbursed by grant thru 06/30/24 (Dept 1243):	1.00
FTE's funded by Callaway County:	<u>.50</u>
Total FTE's	28.92

Juvenile Court Operations

Grants

Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> ▪ Provides services to at-risk youth and families through Moral Recognition Therapy (MRT) ▪ Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2023 to June 30, 2024 Origination: 1995	No required match.
Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF) <ul style="list-style-type: none"> ▪ Funds for Supervised Visitation program 	July 1, 2023 to June 30, 2024 Origination: 2009	No match required
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator <ul style="list-style-type: none"> ▪ Funds meals at meetings and training 	October 15, 2023 to September 30, 2024 Origination: 2009	No match required
Juvenile Justice Assistance Program Office of State Courts Administrator <ul style="list-style-type: none"> ▪ Intensive Crisis Intervention Services, Home-Monitoring, Shelter Care Services, and Evening Reporting Center 	July 1, 2023 to June 30, 2024 Origination: 2012	No match required

Juvenile Court Operations

Annual Budget

1241 GF JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3471	REIMBURSEMENT CALLAWAY	1,190	2,832	1,500	2,830	0	2,830	0
	SUBTOTAL *****	1,190	2,832	1,500	2,830	0	2,830	0
	TOTAL REVENUES *****	1,190	2,832	1,500	2,830	0	2,830	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	127,750	164,018	108,012	156,270	0	165,460	0
10110	OVERTIME	0	0	414	0	0	0	0
10200	FICA	9,741	12,461	7,887	11,954	0	12,317	1-
10300	HEALTH INSURANCE	10,560	12,696	9,967	16,380	0	16,380	29
10310	COUNTY HSA CONTRIBUTION	2,000	2,400	500	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	315	348	253	336	0	353	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	2,437	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	145	0	0	0	0
10350	LIFE INSURANCE	144	144	108	144	0	144	0
10375	DENTAL INSURANCE	840	840	634	840	0	840	0
10500	401(A) MATCH PLAN	650	1,040	950	1,040	0	1,300	25
	SUBTOTAL *****	152,000	193,947	131,307	188,164	0	197,994	2
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	185	300	300	300	0	300	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	150	612	150	0	150	0
23000	OFFICE SUPPLIES	2,881	2,500	2,500	2,500	0	2,500	0
23001	PRINTED MATERIALS	763	1,000	873	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	0	100	60	100	0	100	0
23016	MEDIA STORAGE SUPPLIES	61	75	75	75	0	75	0
23018	PRINTER SUPPLIES	0	500	100	1,000	0	1,000	100
23027	WORK/INCENTIVE SUPPLIES	0	200	100	200	0	200	0
23036	SAFETY SUPPLIES & EQUIPMENT	10	200	50	200	0	200	0
23350	SPECIAL PROGRAM SUPPLIES	0	600	600	600	0	600	0
23400	FOOD	43	300	50	300	0	300	0
23501	MEDICINE & MED SUPPLIES/EQUIP	0	600	300	600	0	600	0
23810	UNTAGGED HARDWARE AND SOFTWARE	2,800	1,300	900	2,700	0	2,700	107
23830	REPLC COMPUTER HARDWARE <\$1000	797	0	0	6,450	0	6,450	0
23850	UNTAGGED EQUIPMENT & TOOLS	553	950	200	700	0	700	26-
23855	UNTAGGED FURNITURE/FIXTURES	0	700	500	3,500	0	3,500	400
	SUBTOTAL *****	8,093	9,475	7,220	20,375	0	20,375	115
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,170	1,755	1,320	1,755	0	1,755	0
37200	REGISTRATION	2,009	2,500	1,800	2,500	0	2,500	0
37220	TRAVEL: TRAINING RELATED	437	4,000	2,500	4,000	0	4,000	0
	SUBTOTAL *****	3,616	8,255	5,620	8,255	0	8,255	0
UTILITIES								
48000	TELEPHONES	12,988	7,000	10,000	7,000	0	7,000	0
48050	MOBILE DEVICE SERVICE	2,018	2,500	1,500	2,200	0	2,200	12-
	SUBTOTAL *****	15,006	9,500	11,500	9,200	0	9,200	3-
VEHICLE EXPENSE								
59000	FUEL	1,242	2,000	1,400	1,500	0	1,500	25-
59100	VEHICLE REPAIRS/MAINTENANCE	315	600	600	600	0	600	0
59105	TIRES	0	1,000	1,000	200	0	200	80-
	SUBTOTAL *****	1,557	3,600	3,000	2,300	0	2,300	36-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,693	2,000	2,000	3,000	0	3,000	50
	SUBTOTAL *****	1,693	2,000	2,000	3,000	0	3,000	50
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	30	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	3,000	12,100	5,000	8,000	0	8,000	33-
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	3,500	0
71105	LEGAL SERVICES	205,687	219,597	211,000	230,000	0	230,000	4
71600	EQUIP LEASES & METER CHRG	849	700	700	900	0	900	28
	SUBTOTAL *****	213,066	235,897	220,200	242,400	0	242,400	3

Juvenile Court Operations

OTHER								
83810	INTERFUND SERVICES USED	145	600	240	600	0	600	0
83815	FACILITIES INTERNAL SERVC CHRG	118,651	118,699	118,699	140,032	0	140,032	17
84300	PUBLIC NOTICE/ADVERTISING SRVC	200	300	0	300	0	300	0
84801	TRANSCRIPTS-CIVIL	0	50	1,698	1,500	0	1,500	,900
85710	TRAVEL-OTHER	75	1,500	200	1,000	0	1,000	33-
86300	TESTING	373	500	300	500	0	500	0
SUBTOTAL *****		119,444	121,649	121,137	143,932	0	143,932	18
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	0	0	1,300	0	1,300	0
SUBTOTAL *****		0	0	0	1,300	0	1,300	0
TOTAL EXPENDITURES *****		514,475	584,323	501,984	618,926	0	628,756	8

1243 GF JUVENILE GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	99,394	137,031	70,000	48,598	0	48,598	64-
SUBTOTAL *****		99,394	137,031	70,000	48,598	0	48,598	65-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	162,528	184,800	126,050	0	0	0	100-
SUBTOTAL *****		162,528	184,800	126,050	0	0	0	100-
TOTAL REVENUES *****		261,922	321,831	196,050	48,598	0	48,598	85-
PERSONAL SERVICES								
10100	SALARIES & WAGES	76,966	85,668	52,531	83,782	0	44,310	48-
10110	OVERTIME	897	0	121	0	0	0	0
10200	FICA	5,948	6,511	3,999	6,409	0	3,390	47-
10300	HEALTH INSURANCE	0	0	2,180	16,380	0	8,190	0
10310	COUNTY HSA CONTRIBUTION	0	0	0	1,200	0	600	0
10325	DISABILITY INSURANCE	275	301	248	301	0	159	47-
10350	LIFE INSURANCE	144	144	131	144	0	72	50-
10375	DENTAL INSURANCE	840	840	498	840	0	420	50-
10500	401(A) MATCH PLAN	260	1,040	400	1,040	0	650	37-
SUBTOTAL *****		85,330	94,504	60,108	110,096	0	57,791	39-
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	173,002	207,338	150,000	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	5,417	11,679	4,570	0	0	0	100-
SUBTOTAL *****		178,419	219,017	154,570	0	0	0	100-
OTHER								
84010	RECEPTION/MEETINGS	0	750	300	0	0	0	100-
SUBTOTAL *****		0	750	300	0	0	0	100-
TOTAL EXPENDITURES *****		263,749	314,271	214,978	110,096	0	57,791	82-

Juvenile Court Operations

2821 FMSRV&JUST FD JUVENILE OFFICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3575	FAMILY COURT FEES	3,490	4,500	4,100	4,500	0	4,500	0
3579	FAMILY COURT FEES-JUVENILE OFF	9,450	9,000	9,000	9,000	0	9,000	0
	SUBTOTAL *****	12,940	13,500	13,100	13,500	0	13,500	0
	TOTAL REVENUES *****	12,940	13,500	13,100	13,500	0	13,500	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	1,600	14,000	5,000	14,000	0	14,000	0
71105	LEGAL SERVICES	7,000	9,000	3,000	9,000	0	9,000	0
	SUBTOTAL *****	8,600	23,000	8,000	23,000	0	23,000	0
	TOTAL EXPENDITURES *****	8,600	23,000	8,000	23,000	0	23,000	0

2870 JJ PRSRVTN JUVENILE OFFICE

287 JUVENILE JUSTICE PRSRVTN FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	70,347	70,000	86,897	0	0	0	100-
	SUBTOTAL *****	70,347	70,000	86,897	0	0	0	100-
CHARGES FOR SERVICES								
3569	OTHER FEES	75,896	27,000	27,000	27,000	0	27,000	0
	SUBTOTAL *****	75,896	27,000	27,000	27,000	0	27,000	0
INTEREST								
3711	INT-OVERNIGHT	118	50	400	400	0	400	700
3712	INT-LONG TERM INVEST	1,110	500	1,000	1,000	0	1,000	100
3798	INC/DEC IN FV OF INVESTMENTS	-6,482	0	0	0	0	0	0
	SUBTOTAL *****	-5,254	550	1,400	1,400	0	1,400	155
	TOTAL REVENUES *****	140,989	97,550	115,297	28,400	0	28,400	71-
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	67,038	0	0	0	20,800	68-
10200	FICA	0	5,129	0	0	0	1,592	68-
10300	HEALTH INSURANCE	0	7,032	0	0	0	0	100-
10325	DISABILITY INSURANCE	0	166	0	0	0	0	100-
10350	LIFE INSURANCE	0	72	0	0	0	0	100-
10375	DENTAL INSURANCE	0	420	0	0	0	0	100-
10500	401(A) MATCH PLAN	0	650	0	0	0	0	100-
	SUBTOTAL *****	0	80,507	0	0	0	22,392	72-
MATERIALS & SUPPLIES								
23027	WORK/INCENTIVE SUPPLIES	0	200	200	500	0	500	150
23350	SPECIAL PROGRAM SUPPLIES	0	2,900	700	2,900	0	2,900	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	30	30	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	0	1,200	974	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	120	123	120	0	120	0
	SUBTOTAL *****	0	4,450	2,027	3,520	0	3,520	21-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	3,000	1,000	5,000	0	5,000	66
71101	PROFESSIONAL SERVICES	0	23,720	5,000	40,000	0	40,000	68
	SUBTOTAL *****	0	26,720	6,000	45,000	0	45,000	68
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	38	19,750	1,000	19,750	0	19,750	0
	SUBTOTAL *****	38	19,750	1,000	19,750	0	19,750	0
	TOTAL EXPENDITURES *****	38	131,427	9,027	68,270	0	90,662	31-

Decimal values have been truncated.

Juvenile Detention Operations

Department Number 1242, 2871

Mission

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

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

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

Budget Highlights

There are no other significant changes to the budget.

Juvenile Detention Operations

Performance Measures

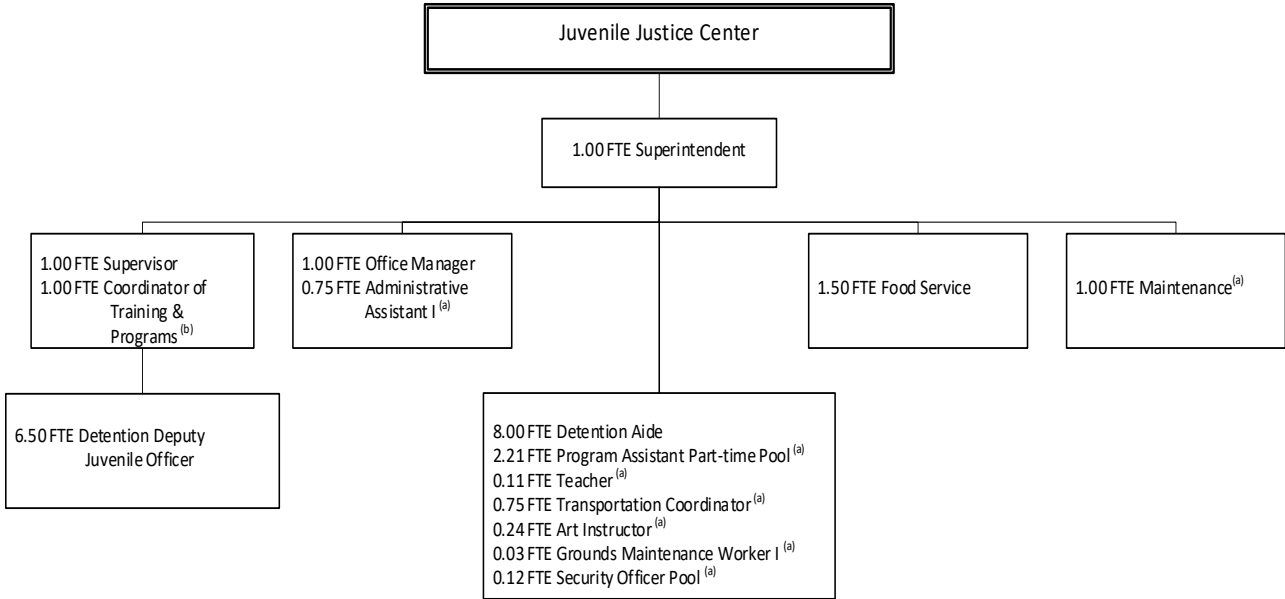
	2022	2023	2024
	Actual	Estimated	Projected
Detention			
Number of Admissions	165	185	185
Number of Resident Days	5,541	6,000	6,000
Average Length of Stay	34.0	13.3	13.3
Post-Certified Youth*			
Number of Admissions	12	10	10
Number of Resident Days	1,027	1,825	1,825
Average Length of Stay	85.6	182.0	182.0
Evaluation			
Number of Evaluations Completed	2	5	5
Number of Resident Days	36	75	75
Average Length of Stay	18.0	15.0	15.0
Short Term/Placement			
Number of Placements	0	5	5
Number of Resident Days	0	100	100
Average Length of Stay	0.0	20.0	20.0
Average Length of Stay for all Placements Combined	36.9	39.0	39.0
Average Daily Population	15.8	19.0	19.0

Raise the Age came into effect on July 1, 2021

Certified youth will also start to be held in the center

Juvenile Detention Operations

Organizational Chart



FTE's funded by State of Missouri:	19.00
FTE's funded by Boone County:	
(a) General Revenue (Dept 1242)	5.21
(b) Juv. Justice Prsrvtn (Dept 2781)	<u>1.00</u>
Total FTE's	25.21

Juvenile Detention Operations

Annual Budget

1242 GF JUVENILE DETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	47,648	24,000	40,000	35,000	0	35,000	45
3411	FEDERAL GRANT REIMBURSE	6,193	14,000	8,000	14,000	0	14,000	0
3422	REIMB/REV- OTHER GOVT/CIRCUITS	136,200	80,000	100,000	100,000	0	100,000	25
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	100	150	150	0	150	50
3471	REIMBURSEMENT CALLAWAY	19,287	48,500	40,000	48,600	0	48,600	0
3475	DYS CONTRACTS	30,900	25,000	17,000	30,000	0	30,000	20
3477	STATE REIMB-DEL CHIL HOME	102,045	62,000	100,000	80,000	0	80,000	29
	SUBTOTAL *****	342,273	253,600	305,150	307,750	0	307,750	21
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	5,050	0	2,000	2,000	0	2,000	0
3555	MEAL REIMBURSEMENT	792	700	800	800	0	800	14
	SUBTOTAL *****	5,842	700	2,800	2,800	0	2,800	300
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	20	0	0	0	0
3891	DIVIDENDS/REBATES	751	1,600	700	900	0	900	43-
	SUBTOTAL *****	751	1,600	720	900	0	900	44-
	TOTAL REVENUES *****	348,866	255,900	308,670	311,450	0	311,450	22
PERSONAL SERVICES								
10100	SALARIES & WAGES	115,266	190,692	149,381	185,787	0	199,022	4
10110	OVERTIME	572	0	308	0	0	0	0
10111	OVERTIME 1.0	0	3,700	0	0	0	3,700	0
10120	HOLIDAY WORKED	2,420	0	2,678	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	422	1,000	960	1,000	0	1,000	0
10200	FICA	8,933	14,547	11,505	14,289	0	14,927	2
10300	HEALTH INSURANCE	10,359	20,412	12,097	25,200	0	25,200	23
10310	COUNTY HSA CONTRIBUTION	0	1,200	900	1,200	0	1,200	0
10325	DISABILITY INSURANCE	293	333	202	331	0	361	8
10331	CNTY PD DEPENDENT PREM-DENTAL	135	147	148	147	0	147	0
10350	LIFE INSURANCE	210	216	115	216	0	216	0
10375	DENTAL INSURANCE	735	1,260	787	1,260	0	1,260	0
10500	401(A) MATCH PLAN	600	1,560	965	1,560	0	1,950	25
	SUBTOTAL *****	139,945	235,067	180,046	230,990	0	248,983	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	75	50	75	0	75	0
23000	OFFICE SUPPLIES	873	1,770	1,400	2,062	0	2,062	16
23001	PRINTED MATERIALS	0	170	170	170	0	170	0
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23018	PRINTER SUPPLIES	0	250	2,000	2,000	0	2,000	700
23025	RESIDENT SUPPLIES	2,869	2,400	2,800	2,800	0	2,800	16
23030	KITCHEN SUPPLIES	622	750	750	750	0	750	0
23031	CUSTODIAL SUPPLIES	4,324	4,000	4,000	4,500	0	4,500	12
23035	REPAIR/MAINTENANCE SUPPLIES	10,051	12,548	7,148	16,938	0	16,938	34
23036	SAFETY SUPPLIES & EQUIPMENT	0	200	60	200	0	200	0
23050	OTHER SUPPLIES	159	0	0	0	0	0	0
23350	SPECIAL PROGRAM SUPPLIES	511	1,070	1,070	1,070	0	1,070	0
23400	FOOD	38,713	34,000	40,000	40,000	0	40,000	17
23501	MEDICINE & MED SUPPLIES/EQUIP	1,017	1,060	1,060	1,160	0	1,160	9
23810	UNTAGGED HARDWARE AND SOFTWARE	700	670	500	670	0	670	0
23830	REPLC COMPUTER HARDWARE <\$1000	0	0	0	2,750	0	2,750	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,394	1,150	700	1,200	0	1,200	4
23855	UNTAGGED FURNITURE/FIXTURES	3,959	754	0	1,526	0	1,526	102
	SUBTOTAL *****	65,192	60,917	61,708	77,921	0	77,921	28
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	50	50	50	150	0	150	200
37200	REGISTRATION	105	800	600	1,200	0	1,200	50
37220	TRAVEL: TRAINING RELATED	0	300	300	2,000	0	2,000	566
	SUBTOTAL *****	155	1,150	950	3,350	0	3,350	191

Juvenile Detention Operations

UTILITIES								
48000	TELEPHONES	5,796	5,400	5,400	5,400	0	5,400	0
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
48050	MOBILE DEVICE SERVICE	0	360	120	360	0	360	0
48100	NATURAL GAS	15,760	17,000	20,000	20,000	0	20,000	17
48200	ELECTRICITY	22,737	27,000	23,000	27,000	0	27,000	0
48300	WATER	2,578	2,500	2,600	2,700	0	2,700	8
48400	SOLID WASTE	1,956	2,120	1,956	2,120	0	2,120	0
48500	STORM WATER UTILITY	448	475	450	475	0	475	0
48600	SEWER USE	2,629	2,700	2,700	2,900	0	2,900	7
48700	LP GAS/BLDG GENERATOR FUEL	0	200	100	200	0	200	0
SUBTOTAL *****		54,004	59,855	58,426	63,255	0	63,255	6
VEHICLE EXPENSE								
59000	FUEL	970	1,300	1,000	1,300	0	1,300	0
59100	VEHICLE REPAIRS/MAINTENANCE	140	400	300	400	0	400	0
59105	TIRES	65	400	100	400	0	400	0
SUBTOTAL *****		1,175	2,100	1,400	2,100	0	2,100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,908	1,955	778	4,540	0	4,540	132
60100	BLDG REPAIRS/MAINTENANCE	1,449	3,800	3,500	3,800	0	3,800	0
60150	PEST CONTROL	717	780	780	780	0	780	0
60200	EQUIP REPAIRS/MAINTENANCE	300	900	500	900	0	900	0
60400	GROUNDS MAINTENANCE	307	300	215	300	0	300	0
SUBTOTAL *****		5,681	7,735	5,773	10,320	0	10,320	33
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	570	575	570	575	0	575	0
71101	PROFESSIONAL SERVICES	10,000	10,650	200	650	0	650	93-
71104	ADMINISTRATIVE SERVICES	0	225	0	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	36	40	125	125	0	125	212
SUBTOTAL *****		10,606	11,490	895	1,350	0	1,350	88-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	310	310	310	310	0	310	0
83810	INTERFUND SERVICES USED	30	175	50	175	0	175	0
83815	FACILITIES INTERNAL SERVC CHRG	59,720	68,085	68,085	86,415	0	86,415	26
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	30	30	30	0	30	0
85620	OTHER MEDICAL	22	50	48	0	0	0	100-
85710	TRAVEL-OTHER	51	200	50	200	0	200	0
86300	TESTING	449	1,620	800	1,620	0	1,620	0
SUBTOTAL *****		60,582	70,470	69,373	88,750	0	88,750	26
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	25,000	0	25,000	0
92000	REPLCMENT OFFICE EQUIP	0	7,000	5,584	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	1,800	8,044	21,044	12,200	0	12,200	51
92301	REPLC COMPUTER HDWR	0	0	0	175,000	0	175,000	0
SUBTOTAL *****		1,800	15,044	26,628	212,200	0	212,200	**
TOTAL EXPENDITURES *****		339,140	463,828	405,199	690,236	0	708,229	53

2871 JJ PRSRVTN JUVENILE DETENTION

287 JUVENILE JUSTICE PRSRVTN FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	46,238	0	46,238	0
10200	FICA	0	0	0	3,537	0	3,537	0
10300	HEALTH INSURANCE	0	0	0	8,820	0	8,820	0
10325	DISABILITY INSURANCE	0	0	0	166	0	166	0
10350	LIFE INSURANCE	0	0	0	72	0	72	0
10375	DENTAL INSURANCE	0	0	0	420	0	420	0
10500	401(A) MATCH PLAN	0	0	0	520	0	520	0
SUBTOTAL *****		0	0	0	59,773	0	59,773	0
TOTAL EXPENDITURES *****		0	0	0	59,773	0	59,773	0

Decimal values have been truncated.

Sheriff & Adult Detention – Combined Budget Summary

Description of Funding Sources

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

The funding sources for Sheriff/Detention Administration include the following:

- General Fund (1228)
- Law Enforcement Services Fund (2909)

The funding sources for Sheriff Enforcement Operations include the following:

- General Fund (1251, 1253)
- Sheriff Forfeiture Fund (2501-2502)
- Sheriff Training Fund Activity (2510)
- Citizen Contributions Fund (2520-2525)
- Justice Assistance Grant (JAG) Fund (2530-2539)
- Sheriff Civil Charges Fund Activity (2540)
- Sheriff Revolving Fund Activity (2550)
- Sheriff K9 Operations Fund Activity (2570)
- Law Enforcement Services Fund (2901)

The funding sources for Adult Detention include the following:

- General Fund (1255)
- Inmate Prisoner Security Fund Activity (2560)
- Law Enforcement Services Fund (2902, 2906)

Sheriff & Adult Detention Summary

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

Effective with the 2021 budget, the overall resources allocated to this area have been organized into three divisions:

- Sheriff/Detention Administration (new)
- Sheriff Enforcement Operations
- Adult Detention Operations

The summary personnel table below reflects the re-assignment of various personnel positions to the new administration division. The 2021 budget includes an additional full-time benefitted Evidence Custodian position (General Fund); however, the table reflects an overall decrease which is attributable to the decreases for five grant funded positions where the current award covers only a portion of the county's fiscal year.

Sheriff & Adult Detention Summary

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff/Detention Administration:								
100	1228	GF Sheriff/Detention Admin	\$ 2,617,268	\$ 3,003,765	\$ 2,548,697	\$ 1,249,157	\$ 6,565	\$ 3,804,419
290	2909	LEST Sheriff/Detention Admin	\$ 73,277	\$ 106,372	\$ 121,644	\$ 4,150	\$ -	\$ 125,794
		Subtotal	<u>\$ 2,690,545</u>	<u>\$ 3,110,137</u>	<u>\$ 2,670,341</u>	<u>\$ 1,253,307</u>	<u>\$ 6,565</u>	<u>\$ 3,930,213</u>
Sheriff Operations:								
100	1251	GF Sheriff Operations	\$ 3,527,096	\$ 4,292,680	\$ 4,252,662	\$ 698,862	\$ 149,330	\$ 5,100,854
100	1253	GF Sheriff Grants	592,026	500,404	433,644	11,440	-	445,084
250	2501	SH Forfeiture-Dept of Justice	-	200,000	-	-	-	-
250	2502	SH Forfeiture-Dept of Treasury	-	139,646	-	-	-	-
251	2510	SH Training Fund Activity	16,399	20,240	-	16,400	-	16,400
252	252x	Citizen Contribution Fund	-	-	-	8,230	-	8,230
253	253x	Justice Assistance Grants (JAG)	50,576	-	-	70,233	46,822	117,055
254	2540	Sheriff Civil Charges Fund Activity	511	16,750	-	3,500	-	3,500
255	2550	Sheriff Revolving Fund Activity	10,319	7,738	-	36,880	-	36,880
257	2570	Sheriff K9 Operations Fund Activity	6,244	16,708	-	23,595	1,500	25,095
290	2901	LEST Sheriff Operations	1,653,017	2,088,786	1,843,516	218,009	792,360	2,853,885
		Subtotal	<u>\$ 5,856,188</u>	<u>\$ 7,282,952</u>	<u>\$ 6,529,822</u>	<u>\$ 1,087,149</u>	<u>\$ 990,012</u>	<u>\$ 8,606,983</u>
Detention Operations:								
100	1255	GF Detention Operations	3,918,643	4,520,343	3,699,178	1,978,302	126,366	5,803,846
256	2560	Inmate Prisoner Security Fund Activity	11,542	1,500	-	36,400	-	36,400
290	2902	LEST Detention Operations	650,015	678,329	1,064,236	9,000	3,000	1,076,236
290	2906	LEST Contract Inmate Housing	379,813	597,643	-	180,000	-	180,000
		Subtotal	<u>4,960,013</u>	<u>5,797,815</u>	<u>4,763,414</u>	<u>2,203,702</u>	<u>129,366</u>	<u>7,096,482</u>
		Total	<u>\$ 13,506,746</u>	<u>\$ 16,190,904</u>	<u>\$ 13,963,577</u>	<u>\$ 4,544,158</u>	<u>\$ 1,125,943</u>	<u>\$ 19,633,678</u>

Sheriff & Adult Detention Summary

Personnel Summary

Position Title	Departmental Funding Source									2024 Total	Change	
	Full-time Equivalent Positions											
	2022	2023	Dept. 1228	Dept. 2909	Dept. 1251	Dept. 2901	Dept. 1253	Dept. 1255	Dept. 2902			
Sheriff/Detention Administration												
Sheriff (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	-	1.00	-
Major	1.00	1.00	1.00	-	-	-	-	-	-	-	1.00	-
Captain	1.00	1.00	1.00	-	-	-	-	-	-	-	1.00	-
Sergeant	1.00	1.00	1.00	-	-	-	-	-	-	-	1.00	-
Professional Development Officer	2.00	-	-	-	-	-	-	-	-	-	-	-
Deputy Sheriff	-	4.00	4.00	-	-	-	-	-	-	-	4.00	-
Sheriff's Hiring Investigator	1.00	0.96	0.96	-	-	-	-	-	-	-	0.96	-
Administrative Deputy	1.00	1.00	1.00	-	-	-	-	-	-	-	1.00	-
Budget Administrator	1.00	1.00	1.00	-	-	-	-	-	-	-	1.00	-
Account Specialist III	-	-	-	-	-	-	-	-	-	-	-	-
Administrative Coordinator	1.19	1.19	1.19	-	-	-	-	-	-	-	1.19	-
Warrant Supervisor	1.00	1.00	-	-	-	-	-	-	-	-	-	(1.00)
Services Specialist Supervisor	-	-	1.00	-	-	-	-	-	-	-	1.00	1.00
Sheriff's Services Specialist	15.13	15.50	13.50	2.00	-	-	-	-	-	-	15.50	-
Records Specialist	-	-	-	-	-	-	-	-	-	-	-	-
Office Specialist	-	-	-	-	-	-	-	-	-	-	-	-
Lead Evidence Custodian	-	-	1.00	-	-	-	-	#	-	-	1.00	1.00
Evidence Custodian	3.00	3.00	2.00	-	-	-	-	-	-	-	2.00	(1.00)
Technical/Fleet Analyst	1.00	1.00	1.00	-	-	-	-	-	-	-	1.00	-
Subtotal	30.32	32.65	30.65	2.00	-	-	-	-	-	-	32.65	-
Sheriff Enforcement												
Captain	1.00	1.00	-	-	1.00	-	-	-	-	-	1.00	-
Lieutenant	3.00	3.00	-	-	3.00	-	-	-	-	-	3.00	-
Sergeant	7.00	7.00	-	-	7.00	1.00	-	-	-	-	8.00	1.00
Deputy Sheriff/Trainee	40.00	42.00	-	-	28.00	10.00	3.00	b	-	-	41.00	(1.00)
Deputy Sheriff-Civil Process	2.00	-	-	-	-	-	-	-	-	-	-	-
Investigator	11.00	12.00	-	-	7.00	1.00	1.25	a	-	-	9.25	(2.75)
Subtotal	64.00	65.00	-	-	46.00	12.00	4.25	-	-	-	62.25	(2.75)
Adult Detention												
Detention Director	1.00	1.00	-	-	-	-	-	1.00	-	-	1.00	-
Detention Captain	1.00	1.00	-	-	-	-	-	-	1.00	-	1.00	-
Detention Lieutenant	2.00	2.00	-	-	-	-	-	1.00	1.00	-	2.00	-
Detention Sergeant	5.00	5.00	-	-	-	-	-	5.00	-	-	5.00	-
Detention Officer/Sr. Detention Officer	34.00	34.00	-	-	-	-	-	30.00	4.00	-	34.00	-
Control Room Officer	8.00	7.96	-	-	-	-	-	7.96	-	-	7.96	-
Sheriff's Services Specialist	1.00	1.00	-	-	-	-	-	1.00	-	-	1.00	-
Office Specialist	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	52.00	51.96	-	-	-	-	-	45.96	6.00	-	51.96	-
Total FTEs	146.32	149.61	30.65	2.00	46.00	12.00	4.25	45.96	6.00	146.86	(2.75)	
Overtime	\$ 901,970	\$ 923,160	\$ 112,800	\$ 2,500	\$ 361,178	\$ 126,222	\$ 16,400	\$ 487,082	\$ 83,518	#####	\$ 266,540	

Sheriff/Detention Administration

Department Numbers 1228, 2909

Mission

In 2021, a new division for Administration was created. The Sheriff is responsible for all civil process activities throughout the County and these activities have been moved to this division. The Administration division also accounts for support services for Sheriff Enforcement Operations and Adult Detention Operations. Support services include budget and accounting, evidence and record keeping, warrants, technology/fleet support, and professional development. Prior to 2021, these services were included in the Enforcement Operations and Adult Detention Operations budgets.

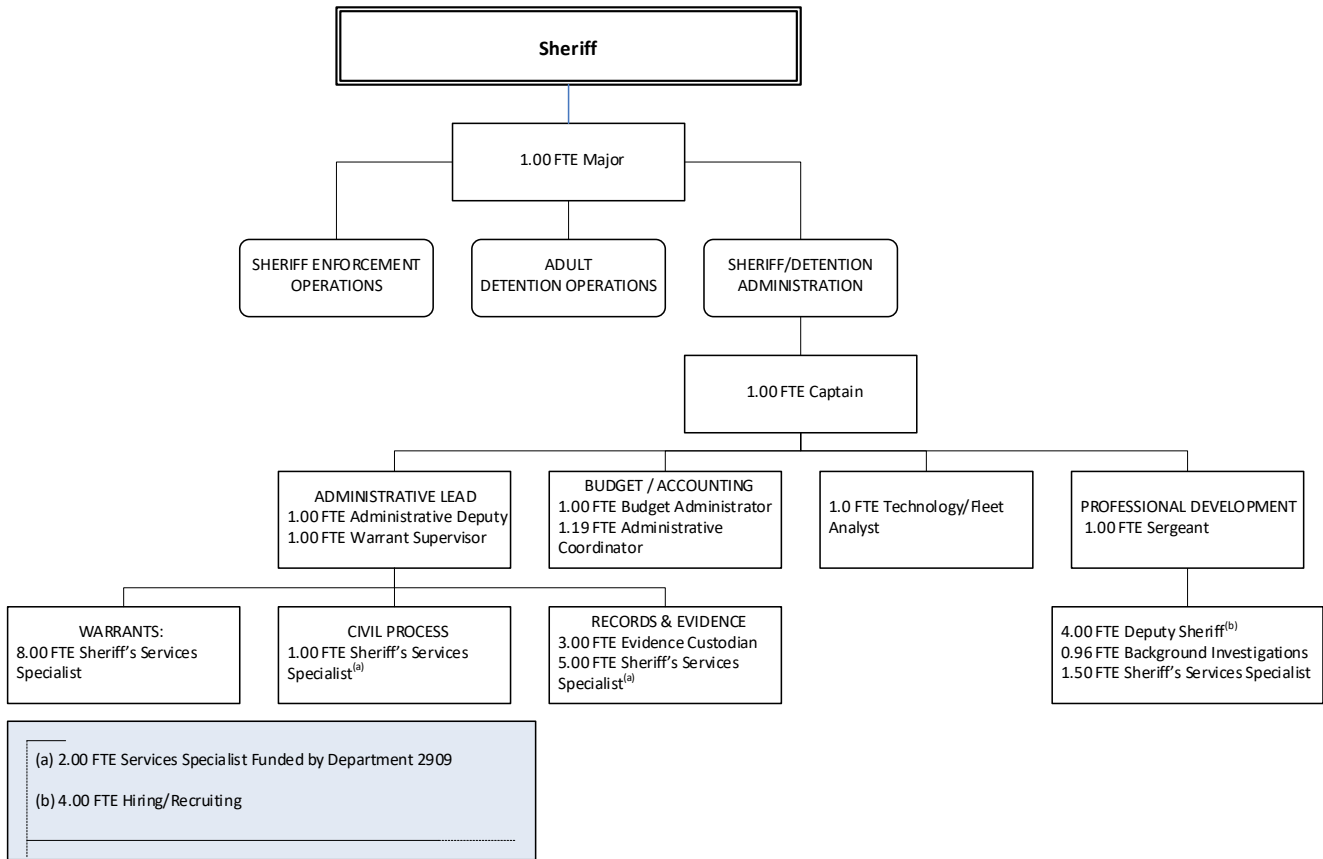
Budget Highlights

General Fund (1228): The FY 2024 budget includes an additional \$27,000 in budget authority for routine equipment replacement and increases to operational costs. There are no other significant changes to the budget.

Law Enforcement Services Fund (2909): There are no significant changes to the budget.

Sheriff/Detention Administration

Organizational Chart



Sheriff/Detention Administration

Annual Budget

1228 GF SHERIFF/DETENTION ADMIN

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3325	ATV PERMITS	90	0	0	0	0	0	0
	SUBTOTAL *****	90	0	0	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	6,566	3,600	4,200	4,200	0	4,200	16
	SUBTOTAL *****	6,566	3,600	4,200	4,200	0	4,200	17
MISCELLANEOUS								
3831	SALE OF EVID/UNCLAIM PROP	2,412	500	300	300	0	300	40-
3890	MISCELLANEOUS	523	1,400	0	1,400	0	1,400	0
3891	DIVIDENDS/REBATES	3,594	4,000	3,600	4,000	0	4,000	0
3892	OVERAGE	3	0	0	0	0	0	0
	SUBTOTAL *****	6,532	5,900	3,900	5,700	0	5,700	3-
	TOTAL REVENUES *****	13,188	9,500	8,100	9,900	0	9,900	4
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,215,585	1,674,850	1,378,120	1,678,249	0	1,882,528	12
10110	OVERTIME	111,304	112,800	123,160	125,000	0	125,000	10
10111	OVERTIME 1.0	0	3,300	0	0	0	3,400	3
10115	SHIFT DIFFERENTIAL	9,713	10,000	9,980	0	0	0	100-
10118	ON-CALL/CALL-BACK PAY	0	0	127	0	0	0	0
10120	HOLIDAY WORKED	3,550	0	3,219	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,415	1,400	1,610	1,700	0	1,700	21
10200	FICA	98,459	134,011	112,170	138,078	0	149,382	11
10300	HEALTH INSURANCE	127,849	200,700	159,605	243,180	0	243,180	21
10310	COUNTY HSA CONTRIBUTION	17,000	18,000	16,950	20,400	0	20,400	13
10325	DISABILITY INSURANCE	3,994	5,735	4,565	5,864	0	6,396	11
10330	CNTY PD DEPENDENT PREM-HEALTH	22,350	27,984	25,149	34,013	0	34,013	21
10331	CNTY PD DEPENDENT PREM-DENTAL	1,788	1,950	1,701	1,803	0	1,803	7-
10350	LIFE INSURANCE	1,617	2,160	1,736	2,160	0	2,160	0
10375	DENTAL INSURANCE	9,651	12,600	9,789	12,600	0	12,600	0
10400	WORKERS COMP	10,659	23,494	15,490	19,957	0	21,262	9-
10500	401(A) MATCH PLAN	12,925	15,860	13,240	15,600	0	15,600	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	13,875	19,431	16,326	21,342	0	24,297	25
10512	SHERIFF RETIRE-CNTY PD CONTRIB	0	0	0	0	4,976	4,976	0
	SUBTOTAL *****	1,661,734	2,264,275	1,892,937	2,319,946	4,976	2,548,697	13
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	300	250	250	250	0	250	0
23000	OFFICE SUPPLIES	14,212	16,500	16,000	16,500	0	16,500	0
23001	PRINTED MATERIALS	3,976	3,300	2,700	3,300	0	3,300	0
23010	DETENTION/ENFORCEMENT SUPPLIES	175	0	0	0	1,530	1,530	0
23016	MEDIA STORAGE SUPPLIES	253	1,000	500	500	0	500	50-
23036	SAFETY SUPPLIES & EQUIPMENT	193	5,000	2,500	2,500	0	2,500	50-
23300	UNIFORMS	0	9,150	3,400	2,750	0	2,750	69-
23305	UNIFORM MAINTENANCE	25	100	50	100	0	100	0
23820	COMPUTER HARDWARE <\$1000	0	0	703	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	2,127	6,650	4,500	3,650	0	3,650	45-
23855	UNTAGGED FURNITURE/FIXTURES	4,835	8,500	8,500	9,550	6,300	15,850	86
23860	VEHICLE EQUIPMENT <\$1000	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	26,096	51,450	40,103	40,100	7,830	47,930	7-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	2,479	2,950	3,000	2,950	0	2,950	0
37200	REGISTRATION	2,973	6,050	5,000	6,050	1,200	7,250	19
37220	TRAVEL: TRAINING RELATED	3,975	11,544	6,000	12,744	1,194	13,938	20
	SUBTOTAL *****	9,427	20,544	14,000	21,744	2,394	24,138	17
UTILITIES								
48000	TELEPHONES	16,743	43,356	18,500	18,780	0	18,780	56-
48002	DATA COMMUNICATIONS	2,814	1,920	1,200	1,920	0	1,920	0
48050	MOBILE DEVICE SERVICE	3,404	6,528	5,000	7,560	0	7,560	15
48100	NATURAL GAS	46,062	45,120	46,200	46,320	0	46,320	2
48200	ELECTRICITY	151,414	146,160	151,600	153,240	0	153,240	4
48300	WATER	27,915	25,656	32,400	28,200	0	28,200	9
48400	SOLID WASTE	7,855	7,824	7,965	8,076	0	8,076	3

Sheriff/Detention Administration

48500	STORM WATER UTILITY	3,453	3,348	3,600	3,348	240	3,588	7
48600	SEWER USE	22,726	22,524	25,300	25,548	0	25,548	13
48700	LP GAS/BLDG GENERATOR FUEL	0	1,490	745	0	0	0	100-
	SUBTOTAL *****	282,386	303,926	292,510	292,992	240	293,232	4-
	VEHICLE EXPENSE							
59000	FUEL	10,006	10,800	12,000	12,252	0	12,252	13
59025	VEHICLE TITLE/LICENSE/PLATES	215	225	200	225	0	225	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,697	7,720	2,500	7,720	0	7,720	0
59105	TIRES	289	2,000	800	2,000	0	2,000	0
	SUBTOTAL *****	12,207	20,745	15,500	22,197	0	22,197	7
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	7,401	8,100	8,100	8,100	0	8,100	0
60100	BLDG REPAIRS/MAINTENANCE	125	2,000	1,050	2,000	0	2,000	0
60200	EQUIP REPAIRS/MAINTENANCE	66	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	7,592	11,100	9,150	11,100	0	11,100	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	6,202	6,645	6,803	7,000	2,660	9,660	45
71000	NOTARY BONDS	300	250	200	250	0	250	0
71100	OUTSOURCED SERVICES	210	5,750	4,000	5,750	0	5,750	0
71101	PROFESSIONAL SERVICES	10,178	4,850	4,595	4,850	0	4,850	0
71501	PARKING	0	25	32	25	0	25	0
71526	DISPOSAL SERVICES	1,614	1,584	1,584	1,584	0	1,584	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	200	0	200	0	200	0
	SUBTOTAL *****	18,504	19,304	17,214	19,659	2,660	22,319	16
	OTHER							
83100	AWARDS	4,650	4,750	4,750	4,750	0	4,750	0
83810	INTERFUND SERVICES USED	789	1,987	1,140	2,108	0	2,108	6
83815	FACILITIES INTERNAL SERVC CHR	546,740	621,027	628,590	789,983	0	789,983	27
84010	RECEPTION/MEETINGS	515	1,500	900	1,500	0	1,500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	5,661	7,500	2,400	2,500	0	2,500	66-
85710	TRAVEL-OTHER	2,658	0	330	500	0	500	0
86300	TESTING	24,142	25,900	30,400	25,900	0	25,900	0
86900	MISCELLANEOUS	72	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	585,227	663,664	668,510	828,241	0	828,241	25
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	6,597	0	12,854	0	0	0	0
91301	COMPUTER HARDWARE	0	21,200	25,000	0	0	0	100-
91302	COMPUTER SOFTWARE	0	1,510	1,510	0	0	0	100-
92100	REPLCMENT FURN & FIXTURES	7,500	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	18,598	6,562	0	6,565	6,565	64-
92301	REPLC COMPUTER HDWR	0	17,938	7,915	0	0	0	100-
	SUBTOTAL *****	14,097	59,246	53,841	0	6,565	6,565	89-
	TOTAL EXPENDITURES *****	2,617,270	3,414,254	3,003,765	3,555,979	24,665	3,804,419	11

2909 LEST SHERIFF/DETENTION ADMIN

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	51,450	80,215	77,090	78,124	0	92,189	14
10110	OVERTIME	2,526	2,500	4,300	4,200	0	4,200	68
10115	SHIFT DIFFERENTIAL	2	0	140	0	0	0	0
10200	FICA	3,646	6,155	5,830	6,297	0	7,029	14
10300	HEALTH INSURANCE	7,581	12,696	6,348	7,560	0	7,560	40-
10310	COUNTY HSA CONTRIBUTION	1,700	2,400	1,200	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	206	275	278	281	0	315	14
10330	CNTY PD DEPENDENT PREM-HEALTH	4,158	4,998	4,999	5,953	0	5,953	19
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	257	0	257	0
10350	LIFE INSURANCE	121	144	144	144	0	144	0
10375	DENTAL INSURANCE	603	840	420	420	0	420	50-
10400	WORKERS COMP	64	158	103	131	0	146	7-
10500	401(A) MATCH PLAN	690	1,300	1,040	1,040	0	1,300	0
10510	CERF-EMPLOYER PD CONTRIBUTION	272	740	754	740	0	931	25
	SUBTOTAL *****	73,277	112,678	102,904	106,347	0	121,644	8
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	1,000	968	1,000	0	1,000	0

Sheriff/Detention Administration

37220 TRAVEL: TRAINING RELATED	0	3,000	2,500	3,000	0	3,000	0
SUBTOTAL *****	0	4,000	3,468	4,000	0	4,000	0
OTHER							
83200 FEES & COMMISSIONS	0	150	0	150	0	150	0
SUBTOTAL *****	0	150	0	150	0	150	0
TOTAL EXPENDITURES *****	73,277	116,828	106,372	110,497	0	125,794	8

Decimal values have been truncated.

Sheriff Enforcement Operations

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

Mission

The Boone County Sheriff is an elected official responsible for law enforcement activities throughout the unincorporated areas of the County as well as those incorporated areas not having a municipal police department. The Sheriff is responsible for all civil process activities throughout the entire County.

The Sheriff is also responsible for the operations of the County's adult detention center, which is presented in a separate budget section immediately following Sheriff Operations.

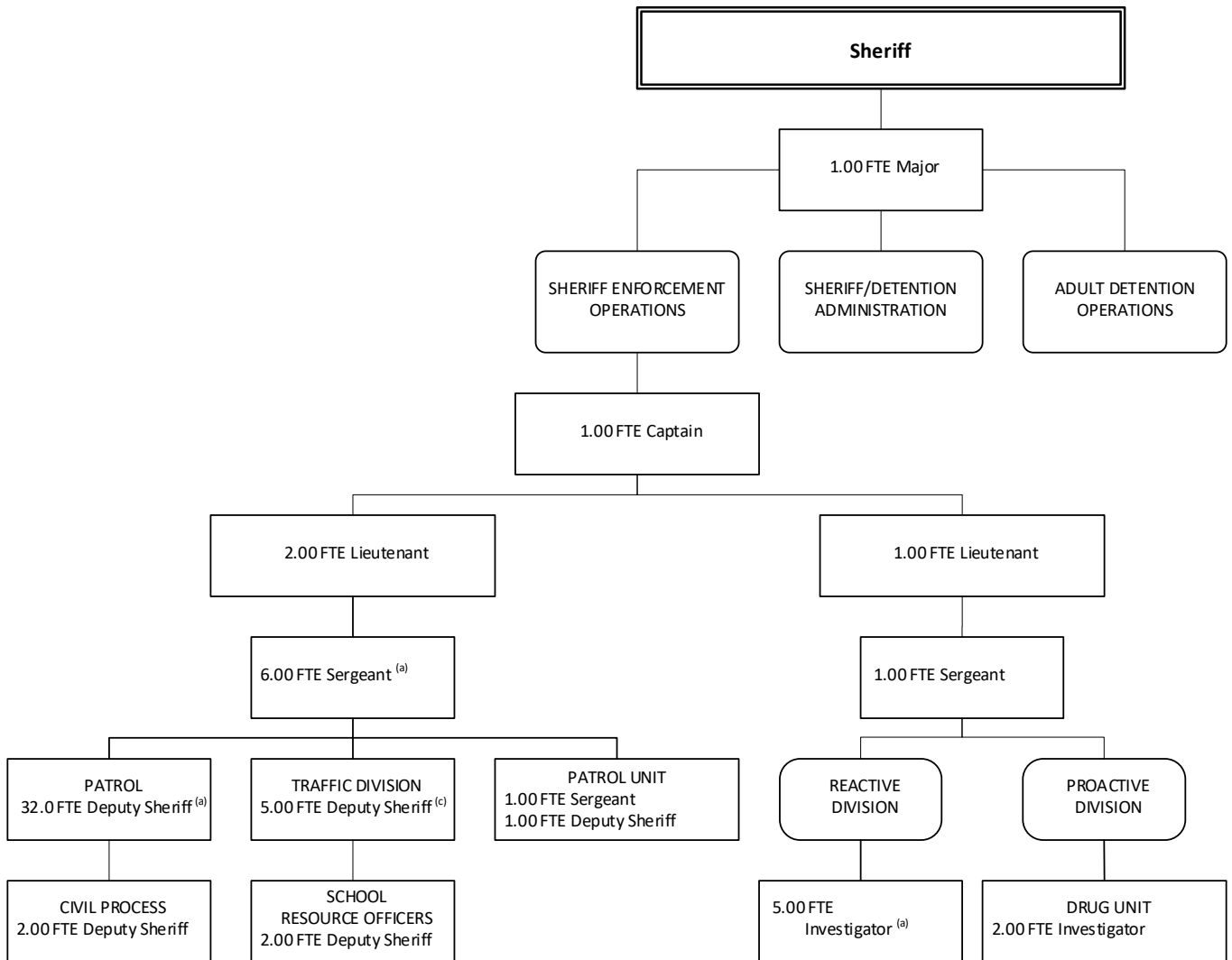
Budget Highlights

General Fund (1251 & 1253): The FY 2024 budget includes \$133,730 in authority for new equipment which includes six new body cam systems and two fixed site license plate readers. There are no other significant changes to the budget.

Law Enforcement Services Fund (2901): The FY 2024 budget includes additional authority for routine equipment replacement. \$232,000 for a pilot for 457/401a county match up to 5% for post certified law enforcement officers with a 10 year vesting period. The FY 2024 budget also includes the replacement of 13 new vehicles for \$650,000. Typically, the Sheriff's Department replaces around six vehicles a year, but no new vehicles were purchased in the prior budget year. There are no other significant changes to the budget.

Sheriff Administration and Enforcement Operations

Organizational Chart



(a) Funded by Dept 2901 Sheriff Operations Law Enforcement Sales Tax:
 1.00 FTE Sergeant
 1.00 FTE Investigator
 10.00 FTE Deputy Sheriff
 12.00 FTE

(b) Funded by Dept 1253 GF Sheriff Grants:
 3.00 FTE Investigator (Current grant funding approved for 5 months which is equivalent to 0.83 FTE per the personnel summary)

(c) 4.00 FTE positions in this division are funded by grants approved for 9 months

Sheriff Administration and Enforcement Operations

Annual Budget

1251 GF SHERIFF OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	22,300	25,225	20,000	34,950	0	34,950	38
3465	FEDERAL REIMBURSE EXPENSES	0	0	4,390	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	23,625	44,325	41,000	34,000	0	34,000	23-
	SUBTOTAL *****	45,925	69,550	65,390	68,950	0	68,950	1-
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRSMNT	19,412	0	0	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	15,104	34,276	34,275	39,110	0	39,110	14
3528	REIMB PERSONNEL/PROJECTS	46,816	33,600	47,000	50,000	0	50,000	48
3540	DEFENDANT CRT COSTS&RECOUPMENT	1,883	2,500	6,400	6,400	0	6,400	156
3563	CIVIL PROCESS FEES	14,757	12,500	12,500	12,900	0	12,900	3
3572	SHERIFF'S FEES	62,302	50,000	58,500	50,000	0	50,000	0
3590	INSPECTION FEES	350	300	200	300	0	300	0
	SUBTOTAL *****	160,624	133,176	158,875	158,710	0	158,710	19
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	109	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	53	0	2	0	0	0	0
3892	OVERAGE	5	6	20	20	0	20	233
	SUBTOTAL *****	167	6	22	20	0	20	233
	TOTAL REVENUES *****	206,716	202,732	224,287	227,680	0	227,680	12
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,970,178	2,410,727	2,282,694	2,855,611	5,866	2,807,183	16
10110	OVERTIME	341,092	361,178	512,730	513,524	0	488,120	35
10111	OVERTIME 1.0	-1,227	33,301	0	0	0	18,865	43-
10115	SHIFT DIFFERENTIAL	37,502	37,000	43,598	43,000	0	43,000	16
10118	ON-CALL/CALL-BACK PAY	9,452	9,500	9,552	0	0	0	100-
10120	HOLIDAY WORKED	20,666	0	26,051	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	9,200	10,000	17,929	13,500	0	13,500	35
10200	FICA	172,905	202,578	211,466	262,061	450	248,784	22
10300	HEALTH INSURANCE	210,208	297,096	263,740	350,280	0	350,280	17
10310	COUNTY HSA CONTRIBUTION	17,225	21,600	16,303	19,200	0	19,200	11-
10325	DISABILITY INSURANCE	5,968	8,473	7,910	10,280	21	9,219	8
10330	CNTY PD DEPENDENT PREM-HEALTH	59,980	69,818	68,427	77,235	0	77,235	10
10331	CNTY PD DEPENDENT PREM-DENTAL	3,866	3,828	3,786	3,460	0	3,460	9-
10350	LIFE INSURANCE	2,670	3,312	3,268	3,312	0	3,312	0
10375	DENTAL INSURANCE	15,558	18,480	15,846	17,640	0	17,640	4-
10400	WORKERS COMP	44,499	76,985	59,303	74,725	170	80,497	4
10500	401(A) MATCH PLAN	19,838	23,920	21,088	23,920	0	23,920	0
10510	CERF-EMPLOYER PD CONTRIBUTION	38,650	42,603	46,924	43,214	117	48,447	13
	SUBTOTAL *****	2,978,230	3,630,399	3,610,615	4,310,962	6,624	4,252,662	17
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	807	2,753	2,400	2,645	0	2,645	3-
23001	PRINTED MATERIALS	0	2,500	2,000	2,500	0	2,500	0
23010	DETENTION/ENFORCEMENT SUPPLIES	15,358	9,500	9,100	7,800	2,000	7,800	17-
23016	MEDIA STORAGE SUPPLIES	24	250	210	250	0	250	0
23200	AMMUNITION	18,374	19,000	18,876	20,000	0	20,000	5
23201	AMMUNITION (LESS-LETHAL)	3,078	2,200	2,300	2,200	0	2,200	0
23300	UNIFORMS	45,580	49,640	49,000	43,540	0	43,540	12-
23305	UNIFORM MAINTENANCE	2,871	2,900	3,000	2,900	0	2,900	0
23350	SPECIAL PROGRAM SUPPLIES	546	1,500	500	500	0	500	66-
23850	UNTAGGED EQUIPMENT & TOOLS	2,952	15,435	13,000	20,405	2,628	23,033	49
23860	VEHICLE EQUIPMENT <\$1000	1,109	2,000	3,300	3,740	0	3,740	87
	SUBTOTAL *****	90,699	107,678	103,686	106,480	4,628	109,108	1
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,025	1,785	1,200	2,265	0	2,265	26
37200	REGISTRATION	26,419	34,123	46,054	29,003	2,200	31,203	8-
37220	TRAVEL: TRAINING RELATED	6,955	15,118	5,000	16,938	2,254	19,192	26
	SUBTOTAL *****	34,399	51,026	52,254	48,206	4,454	52,660	3

Sheriff Administration and Enforcement Operations

UTILITIES								
48002	DATA COMMUNICATIONS	1,379	3,120	2,100	3,120	0	3,120	0
48050	MOBILE DEVICE SERVICE	33,533	29,736	33,400	34,200	0	34,200	15
48200	ELECTRICITY	0	960	0	0	0	0	100-
	SUBTOTAL *****	34,912	33,816	35,500	37,320	0	37,320	10
VEHICLE EXPENSE								
59000	FUEL	197,272	239,150	190,000	211,500	0	211,500	11-
59025	VEHICLE TITLE/LICENSE/PLATES	1,291	1,170	835	1,500	0	1,500	28
59100	VEHICLE REPAIRS/MAINTENANCE	44,669	55,560	51,000	55,560	0	55,560	0
59105	TIRES	26,085	30,000	28,000	30,000	0	30,000	0
	SUBTOTAL *****	269,317	325,880	269,835	298,560	0	298,560	8-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	4,892	6,350	5,500	8,950	500	9,450	48
60250	EQUIPMENT INSTALLATION CHARGES	225	40,500	0	500	0	40,500	0
	SUBTOTAL *****	5,117	46,850	5,500	9,450	500	49,950	7
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	5,090	5,090	5,090	10,180	15,270	200
70100	SOFTWARE SUBSCRIPTIONS	65,987	76,211	62,800	62,748	6,756	69,504	8-
71100	OUTSOURCED SERVICES	153	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	5,583	0	0	0	8,600	8,600	0
71102	ENGINEERING SERVICES	0	0	0	0	0	6,000	0
	SUBTOTAL *****	71,723	81,301	67,890	67,838	25,536	99,374	22
OTHER								
83810	INTERFUND SERVICES USED	14,275	23,711	15,000	24,360	0	24,360	2
83922	OTO: TO SPECIAL REVENUE FUND	12,000	12,000	12,000	0	7,530	7,530	37-
85400	CRIMINAL INVESTIGATION	15,792	20,000	6,000	20,000	0	20,000	0
85710	TRAVEL-OTHER	633	0	0	0	0	0	0
	SUBTOTAL *****	42,700	55,711	33,000	44,360	7,530	51,890	7-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	114,400	114,400	0	23,730	133,730	16
92300	REPLCMENT MACH & EQUIP	0	0	0	0	15,600	15,600	0
	SUBTOTAL *****	0	114,400	114,400	0	39,330	149,330	31
TOTAL EXPENDITURES *****		3,527,097	4,447,061	4,292,680	4,923,176	88,602	5,100,854	15

1253 GF SHERIFF GRANTS

100 GENERAL FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET + REVISIONS</u>	<u>2023 ESTIMATED</u>	<u>2024 CORE REQUEST</u>	<u>2024 SUPPLEMENTAL REQUEST</u>	<u>2024 ADOPTED BUDGET</u>	<u>%CHG FROM PY BUD</u>
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	275,809	150,885	204,000	125,000	0	125,000	17-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	217,151	253,776	237,031	105,264	0	105,264	58-
	SUBTOTAL *****	492,960	404,661	441,031	230,264	0	230,264	43-
MISCELLANEOUS								
3880	CONTRIBUTIONS	4,400	0	0	0	0	0	0
	SUBTOTAL *****	4,400	0	0	0	0	0	0
TOTAL REVENUES *****		497,360	404,661	441,031	230,264	0	230,264	43-
PERSONAL SERVICES								
10100	SALARIES & WAGES	313,870	373,350	355,850	416,852	0	336,049	9-
10110	OVERTIME	9,066	16,400	0	0	0	0	100-
10111	OVERTIME 1.0	1,227	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	3,112	2,600	410	0	0	0	100-
10118	ON-CALL/CALL-BACK PAY	414	0	0	0	0	0	0
10120	HOLIDAY WORKED	2,176	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,256	1,000	1,000	0	0	0	100-
10200	FICA	23,942	28,892	26,140	31,889	0	24,610	14-
10300	HEALTH INSURANCE	30,707	39,503	37,866	54,180	0	36,855	6-
10310	COUNTY HSA CONTRIBUTION	2,625	4,800	3,900	7,200	0	7,200	50
10325	DISABILITY INSURANCE	1,137	1,300	1,045	1,500	0	1,546	18
10330	CNTY PD DEPENDENT PREM-HEALTH	11,847	9,644	11,609	8,241	0	8,241	14-
10331	CNTY PD DEPENDENT PREM-DENTAL	712	478	580	331	0	331	30-
10350	LIFE INSURANCE	414	433	348	504	0	342	21-
10375	DENTAL INSURANCE	2,383	2,529	2,485	2,940	0	1,931	23-
10400	WORKERS COMP	6,539	10,542	8,484	9,129	0	7,018	33-
10500	401(A) MATCH PLAN	3,163	3,134	3,725	3,640	0	3,087	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	6,622	7,224	6,843	8,337	0	6,434	10-
	SUBTOTAL *****	421,212	501,829	460,285	544,743	0	433,644	14-

Sheriff Administration and Enforcement Operations

MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	447	3,000	345	0	0	0 100-
23016	MEDIA STORAGE SUPPLIES	344	1,061	869	0	0	0 100-
23050	OTHER SUPPLIES	0	4,500	0	0	0	0 100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	6,860	6,860	0	0	0 100-
23820	COMPUTER HARDWARE <\$1000	905	0	0	0	0	0 0
23850	UNTAGGED EQUIPMENT & TOOLS	4,320	0	536	0	0	0 0
23860	VEHICLE EQUIPMENT <\$1000	5,252	0	0	0	0	0 0
	SUBTOTAL *****	11,268	15,421	8,610	0	0	0 100-
DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	150	0	0	0	0	0 0
37200	REGISTRATION	8,777	10,625	16,122	1,600	0	1,600 84-
37220	TRAVEL: TRAINING RELATED	13,566	8,117	10,574	1,600	0	1,600 80-
	SUBTOTAL *****	22,493	18,742	26,696	3,200	0	3,200 83-
UTILITIES							
48002	DATA COMMUNICATIONS	1,019	0	0	0	0	0 0
48050	MOBILE DEVICE SERVICE	247	0	0	0	0	0 0
	SUBTOTAL *****	1,266	0	0	0	0	0 0
EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	2,150	0	0	0	0	0 0
	SUBTOTAL *****	2,150	0	0	0	0	0 0
CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	31,915	0	0	0	0	0 0
70100	SOFTWARE SUBSCRIPTIONS	19,953	61,796	1,790	8,240	0	8,240 86-
	SUBTOTAL *****	51,868	61,796	1,790	8,240	0	8,240 87-
FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	21,158	3,000	3,023	0	0	0 100-
91301	COMPUTER HARDWARE	24,273	0	0	0	0	0 0
91400	AUTO/TRUCKS	36,338	0	0	0	0	0 0
92300	REPLCMENT MACH & EQUIP	0	2,640	0	0	0	0 100-
	SUBTOTAL *****	81,769	5,640	3,023	0	0	0 100-
	TOTAL EXPENDITURES *****	592,026	603,428	500,404	556,183	0	445,084 26-

2501 SH FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	188	200	690	100	0	100	50-
3712	INT-LONG TERM INVEST	1,900	1,650	2,265	500	0	500	69-
3798	INC/DEC IN FV OF INVESTMENTS	-15,149	0	3,700	0	0	0	0
	SUBTOTAL *****	-13,061	1,850	6,655	600	0	600	68-
	TOTAL REVENUES *****	-13,061	1,850	6,655	600	0	600	68-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	200,000	200,000	0	0	0	100-
	SUBTOTAL *****	0	200,000	200,000	0	0	0	100-
	TOTAL EXPENDITURES *****	0	200,000	200,000	0	0	0	100-

Sheriff Administration and Enforcement Operations

2502 SH FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	131	100	485	100	0	100	0
3712	INT-LONG TERM INVEST	1,329	1,170	1,585	500	0	500	57-
3798	INC/DEC IN FV OF INVESTMENTS	-10,590	0	2,000	0	0	0	0
	SUBTOTAL *****	-9,130	1,270	4,070	600	0	600	53-
	TOTAL REVENUES *****	-9,130	1,270	4,070	600	0	600	53-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	139,646	139,646	0	0	0	100-
	SUBTOTAL *****	0	139,646	139,646	0	0	0	100-
	TOTAL EXPENDITURES *****	0	139,646	139,646	0	0	0	100-

2510 SH TRAINING FUND ACTIVITY

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3448	LAW ENFORCEMENT POST FUND	2,561	3,600	500	2,560	0	2,560	28-
	SUBTOTAL *****	2,561	3,600	500	2,560	0	2,560	29-
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	10,272	9,900	9,935	8,800	0	8,800	11-
	SUBTOTAL *****	10,272	9,900	9,935	8,800	0	8,800	11-
INTEREST								
3711	INT-OVERNIGHT	8	5	50	50	0	50	900
3712	INT-LONG TERM INVEST	77	60	170	170	0	170	183
3798	INC/DEC IN FV OF INVESTMENTS	-491	0	0	0	0	0	0
	SUBTOTAL *****	-406	65	220	220	0	220	238
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	12,000	12,000	12,000	0	7,530	7,530	37-
	SUBTOTAL *****	12,000	12,000	12,000	0	7,530	7,530	37-
	TOTAL REVENUES *****	24,427	25,565	22,655	11,580	7,530	19,110	25-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	15,311	12,500	19,740	12,500	0	12,500	0
37220	TRAVEL: TRAINING RELATED	1,088	3,900	500	3,900	0	3,900	0
	SUBTOTAL *****	16,399	16,400	20,240	16,400	0	16,400	0
	TOTAL EXPENDITURES *****	16,399	16,400	20,240	16,400	0	16,400	0

2521 CTZNCNTRBFD-CMNTY TRFFC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	23	20	85	92	0	92	360
3712	INT-LONG TERM INVEST	233	200	280	320	0	320	60
3798	INC/DEC IN FV OF INVESTMENTS	-1,855	0	0	0	0	0	0
	SUBTOTAL *****	-1,599	220	365	412	0	412	87
	TOTAL REVENUES *****	-1,599	220	365	412	0	412	87

Sheriff Administration and Enforcement Operations

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	300	0	300	0	300	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	800	0	800	0	800	0
	SUBTOTAL *****	0	1,100	0	1,100	0	1,100	0
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	200	0	200	0	200	0
37220	TRAVEL: TRAINING RELATED	0	500	0	500	0	500	0
	SUBTOTAL *****	0	700	0	700	0	700	0
OTHER								
85400	CRIMINAL INVESTIGATION	0	1,000	0	1,000	0	1,000	0
86850	CONTINGENCY	0	5,000	0	5,000	0	5,000	0
	SUBTOTAL *****	0	6,000	0	6,000	0	6,000	0
	TOTAL EXPENDITURES *****	0	7,800	0	7,800	0	7,800	0

2525 CTZNCNTRBFD-CMNTY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2023</u> <u>ESTIMATED</u>	<u>2024</u> <u>CORE</u> <u>REQUEST</u>	<u>2024</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2024</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
	INTEREST							
3711	INT-OVERNIGHT	0	0	2	2	0	2	0
3712	INT-LONG TERM INVEST	4	3	6	6	0	6	100
3798	INC/DEC IN FV OF INVESTMENTS	-31	0	0	0	0	0	0
	SUBTOTAL *****	-27	3	8	8	0	8	167
	TOTAL REVENUES *****	-27	3	8	8	0	8	167
	OTHER							
86850	CONTINGENCY	0	430	0	430	0	430	0
	SUBTOTAL *****	0	430	0	430	0	430	0
	TOTAL EXPENDITURES *****	0	430	0	430	0	430	0

2531 JUSTICE ASSISTANCE GRANT FYX1

253 LAW ENF-DEPT OF JUSTICE GRANTS

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2023</u> <u>ESTIMATED</u>	<u>2024</u> <u>CORE</u> <u>REQUEST</u>	<u>2024</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2024</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	36,950	0	36,950	0	36,950	0
	SUBTOTAL *****	0	36,950	0	36,950	0	36,950	0
	TOTAL REVENUES *****	0	36,950	0	36,950	0	36,950	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	22,170	0	22,170	0	22,170	0
	SUBTOTAL *****	0	22,170	0	22,170	0	22,170	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	14,780	0	14,780	0	14,780	0
	SUBTOTAL *****	0	14,780	0	14,780	0	14,780	0
	TOTAL EXPENDITURES *****	0	36,950	0	36,950	0	36,950	0

Sheriff Administration and Enforcement Operations

2532 JUSTICE ASSISTANCE GRANT FYX2

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	36,295	0	36,295	0	36,295	0
	SUBTOTAL *****	0	36,295	0	36,295	0	36,295	0
	TOTAL REVENUES *****	0	36,295	0	36,295	0	36,295	0
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	21,777	0	21,777	0	21,777	0
	SUBTOTAL *****	0	21,777	0	21,777	0	21,777	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	14,518	0	14,518	0	14,518	0
	SUBTOTAL *****	0	14,518	0	14,518	0	14,518	0
	TOTAL EXPENDITURES *****	0	36,295	0	36,295	0	36,295	0

2533 JUSTICE ASSISTANCE GRANT FYX3

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	0	0	43,810	0	43,810	0
	SUBTOTAL *****	0	0	0	43,810	0	43,810	0
	TOTAL REVENUES *****	0	0	0	43,810	0	43,810	0
CONTRACTUAL SERVICES								
71250	FED GRANT PMT TO SUBRECIPIENT	0	0	0	26,286	0	26,286	0
	SUBTOTAL *****	0	0	0	26,286	0	26,286	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	17,524	0	17,524	0
	SUBTOTAL *****	0	0	0	17,524	0	17,524	0
	TOTAL EXPENDITURES *****	0	0	0	43,810	0	43,810	0

2540 SHERIFF CIVIL CHARGES FD ACTIV

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3563	CIVIL PROCESS FEES	15,707	7,000	18,734	20,000	0	20,000	185
3572	SHERIFF'S FEES	34,293	43,000	31,266	30,000	0	30,000	30-
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
INTEREST								
3711	INT-OVERNIGHT	154	100	675	104	0	104	4
3712	INT-LONG TERM INVEST	1,536	1,150	2,202	1,260	0	1,260	9
3798	INC/DEC IN FV OF INVESTMENTS	-11,494	0	0	0	0	0	0
	SUBTOTAL *****	-9,804	1,250	2,877	1,364	0	1,364	9
	TOTAL REVENUES *****	40,196	51,250	52,877	51,364	0	51,364	0
MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	40	0	0	0	0	0	0
23035	REPAIR/MAINTENANCE SUPPLIES	471	0	0	0	0	0	0
26201	ROCK-VENDOR HAULED	0	1,500	0	1,500	0	1,500	0
	SUBTOTAL *****	511	1,500	0	1,500	0	1,500	0

Sheriff Administration and Enforcement Operations

CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	16,750	16,750	0	0	100-
	SUBTOTAL *****	0	16,750	16,750	0	0	100-
OTHER							
86850	CONTINGENCY	0	2,000	0	2,000	0	2,000
	SUBTOTAL *****	0	2,000	0	2,000	0	2,000
	TOTAL EXPENDITURES *****	511	20,250	16,750	3,500	0	3,500

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2022</u> <u>ACTUAL</u>	<u>2023</u> <u>BUDGET +</u> <u>REVISIONS</u>	<u>2023</u> <u>ESTIMATED</u>	<u>2024</u> <u>CORE</u> <u>REQUEST</u>	<u>2024</u> <u>SUPPLEMENTAL</u> <u>REQUEST</u>	<u>2024</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>%CHG</u> <u>FROM</u> <u>PY</u> <u>BUD</u>
LICENSES AND PERMITS								
3320	PERMITS	21,143	21,524	22,300	20,480	0	20,480	4-
	SUBTOTAL *****	21,143	21,524	22,300	20,480	0	20,480	5-
CHARGES FOR SERVICES								
3569	OTHER FEES	5,082	4,992	4,782	4,680	0	4,680	6-
	SUBTOTAL *****	5,082	4,992	4,782	4,680	0	4,680	6-
INTEREST								
3711	INT-OVERNIGHT	240	180	860	860	0	860	377
3712	INT-LONG TERM INVEST	2,419	2,100	3,000	3,000	0	3,000	42
3798	INC/DEC IN FV OF INVESTMENTS	-18,980	0	0	0	0	0	0
	SUBTOTAL *****	-16,321	2,280	3,860	3,860	0	3,860	69
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	3,000	0	0	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	113	0	0	0	0	0	0
	SUBTOTAL *****	3,113	0	0	0	0	0	0
	TOTAL REVENUES *****	13,017	28,796	30,942	29,020	0	29,020	1
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	1,000	250	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	250	1,000	0	1,000	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,098	1,200	1,152	1,200	0	1,200	0
	SUBTOTAL *****	1,098	1,200	1,152	1,200	0	1,200	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	5,041	4,992	3,880	4,680	0	4,680	6-
71101	PROFESSIONAL SERVICES	4,180	11,940	8,277	20,000	0	20,000	67
	SUBTOTAL *****	9,221	16,932	12,157	24,680	0	24,680	46
OTHER								
86850	CONTINGENCY	0	10,000	0	10,000	0	10,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	-13,881	0	0	0	0
	SUBTOTAL *****	0	10,000	-13,881	10,000	0	10,000	0
FIXED ASSET ADDITIONS								
92302	REPLC COMPUTER SOFTWARE	0	8,060	8,060	0	0	0	100-
	SUBTOTAL *****	0	8,060	8,060	0	0	0	100-
	TOTAL EXPENDITURES *****	10,319	37,192	7,738	36,880	0	36,880	1-

Sheriff Administration and Enforcement Operations

2570 SHERIFF K9 OPERATIONS FND ACTV

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	10,407	10,406	0	0	0	100-
	SUBTOTAL *****	0	10,407	10,406	0	0	0	100-
CHARGES FOR SERVICES								
3569	OTHER FEES	54,500	34,000	72,000	71,000	0	71,000	108
	SUBTOTAL *****	54,500	34,000	72,000	71,000	0	71,000	109
INTEREST								
3711	INT-OVERNIGHT	167	131	700	700	0	700	434
3712	INT-LONG TERM INVEST	1,665	1,300	2,400	2,400	0	2,400	84
3798	INC/DEC IN FV OF INVESTMENTS	-12,373	0	0	0	0	0	0
	SUBTOTAL *****	-10,541	1,431	3,100	3,100	0	3,100	117
	TOTAL REVENUES *****	43,959	45,838	85,506	74,100	0	74,100	62
MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	826	3,500	3,100	2,000	0	2,000	42-
23300	UNIFORMS	240	500	300	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,275	1,146	1,150	1,370	0	1,370	19
	SUBTOTAL *****	2,341	5,146	4,550	3,870	0	3,870	25-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	400	370	450	450	0	450	21
37200	REGISTRATION	575	775	600	1,275	0	1,275	64
37220	TRAVEL: TRAINING RELATED	1,379	2,100	1,200	2,100	0	2,100	0
	SUBTOTAL *****	2,354	3,245	2,250	3,825	0	3,825	18
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	1,549	2,000	647	2,500	0	2,500	25
71101	PROFESSIONAL SERVICES	0	2,600	0	2,600	0	2,600	0
	SUBTOTAL *****	1,549	4,600	647	5,100	0	5,100	11
OTHER								
85710	TRAVEL-OTHER	0	800	0	800	0	800	0
86850	CONTINGENCY	0	10,000	0	10,000	0	10,000	0
	SUBTOTAL *****	0	10,800	0	10,800	0	10,800	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	9,261	9,261	0	1,500	1,500	83-
	SUBTOTAL *****	0	9,261	9,261	0	1,500	1,500	84-
	TOTAL EXPENDITURES *****	6,244	33,052	16,708	23,595	1,500	25,095	24-

2901 LEST SHERIFF OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	48,022	0	91,000	52,750	0	52,750	0
3836	SALE OF NON-CAPITAL ASSETS	3,411	0	0	0	0	0	0
	SUBTOTAL *****	51,433	0	91,000	52,750	0	52,750	0
OTHER FINANCING SOURCES								
3946	INS PROCEEDS-CAP ASSET RETIRED	21,842	0	0	0	0	0	0
	SUBTOTAL *****	21,842	0	0	0	0	0	0
	TOTAL REVENUES *****	73,275	0	91,000	52,750	0	52,750	0

Sheriff Administration and Enforcement Operations

PERSONAL SERVICES								
10100	SALARIES & WAGES	762,025	1,091,449	841,997	700,294	0	1,188,648	8
10110	OVERTIME	84,708	126,222	128,211	101,676	0	127,080	0
10111	OVERTIME 1.0	0	16,699	0	0	0	14,735	11-
10115	SHIFT DIFFERENTIAL	7,591	8,500	9,524	9,400	0	9,400	10
10118	ON-CALL/CALL-BACK PAY	1,382	4,000	857	0	0	0	100-
10120	HOLIDAY WORKED	10,932	0	18,592	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,728	2,000	4,396	3,300	0	3,300	65
10200	FICA	65,771	92,209	73,994	62,322	0	100,111	8
10300	HEALTH INSURANCE	40,779	81,648	46,247	95,760	0	95,760	17
10310	COUNTY HSA CONTRIBUTION	3,750	4,800	3,600	9,600	0	9,600	100
10325	DISABILITY INSURANCE	3,083	4,375	3,351	2,521	0	4,736	8
10330	CNTY PD DEPENDENT PREM-HEALTH	4,163	5,005	5,005	12,231	0	12,231	144
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	515	0	515	100
10350	LIFE INSURANCE	511	864	440	864	0	864	0
10375	DENTAL INSURANCE	3,079	5,040	2,667	3,780	0	3,780	25-
10400	WORKERS COMP	21,134	36,481	27,283	17,769	0	19,056	47-
10500	401(A) MATCH PLAN	3,830	6,240	4,755	6,240	232,000	239,800	,742
10510	CERF-EMPLOYER PD CONTRIBUTION	8,279	12,737	9,938	12,725	0	13,900	9
10600	UNEMPLOYMENT BENEFITS	5,120	0	0	0	0	0	0
	SUBTOTAL *****	1,028,123	1,498,526	1,181,115	1,038,997	232,000	1,843,516	23
MATERIALS & SUPPLIES								
23010	DETENTION/ENFORCEMENT SUPPLIES	5,427	8,550	8,500	8,800	0	8,800	2
23200	AMMUNITION	17,736	21,000	20,675	26,000	0	26,000	23
23201	AMMUNITION (LESS-LETHAL)	16,444	21,925	22,000	22,466	0	22,466	2
23300	UNIFORMS	8,026	9,900	10,000	7,500	0	7,500	24-
23305	UNIFORM MAINTENANCE	230	1,384	800	1,384	0	1,384	0
23850	UNTAGGED EQUIPMENT & TOOLS	8,904	17,580	17,500	13,956	0	13,956	20-
23860	VEHICLE EQUIPMENT <\$1000	50,864	111,838	111,800	31,838	0	31,838	71-
	SUBTOTAL *****	107,631	192,177	191,275	111,944	0	111,944	42-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	5,863	9,679	9,000	9,111	0	9,111	5-
37220	TRAVEL: TRAINING RELATED	4,428	18,205	6,000	15,979	0	15,979	12-
	SUBTOTAL *****	10,291	27,884	15,000	25,090	0	25,090	10-
UTILITIES								
48050	MOBILE DEVICE SERVICE	38,508	38,311	38,000	38,815	0	38,815	1
	SUBTOTAL *****	38,508	38,311	38,000	38,815	0	38,815	1
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	742	2,369	2,000	2,391	0	2,391	0
60051	IT EQUIP SERVICE CONTRACT	4,398	10,900	10,232	10,232	0	10,232	6-
60200	EQUIP REPAIRS/MAINTENANCE	0	600	0	600	0	600	0
60250	EQUIPMENT INSTALLATION CHARGES	15,358	55,095	53,000	10,000	0	10,000	81-
	SUBTOTAL *****	20,498	68,964	65,232	23,223	0	23,223	66-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	16,345	16,200	11,390	11,235	0	11,235	30-
70100	SOFTWARE SUBSCRIPTIONS	6,522	6,750	6,522	6,850	0	6,850	1
71526	DISPOSAL SERVICES	772	852	852	852	0	852	0
	SUBTOTAL *****	23,639	23,802	18,764	18,937	0	18,937	20-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-45	0	0	0	0	0	0
	SUBTOTAL *****	-45	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	12,565	33,900	22,500	0	0	0	100-
91301	COMPUTER HARDWARE	0	0	0	0	7,800	7,800	0
92300	REPLCMENT MACH & EQUIP	111,387	144,600	120,000	0	156,360	99,560	31-
92301	REPLC COMPUTER HDWR	20,745	35,000	35,000	0	35,000	35,000	0
92302	REPLC COMPUTER SOFTWARE	0	28,800	28,800	0	48,000	0	100-
92400	REPLCMENT AUTO/TRUCKS	279,678	373,100	373,100	0	650,000	650,000	74
	SUBTOTAL *****	424,375	615,400	579,400	0	897,160	792,360	29
	TOTAL EXPENDITURES *****	1,653,020	2,465,064	2,088,786	1,257,006	1,129,160	2,853,885	16

Decimal values have been truncated.

Adult Detention Operations

Department Numbers 1255, 2560, 2902, 2906

Mission

The elected Boone County Sheriff oversees the operations of the Boone County Jail. The Boone County Jail is an adult detention facility which provides safe and secure incarceration of persons taken into confinement by order of a qualified court or as otherwise allowed by law. The Boone County adult detention facility serves as the local detention facility for adult male and female inmates of various classifications including pretrial and pre-sentence status, sentenced status, post-sentenced status, and civil commits.

The jail is designed to hold a maximum of 246 inmates, with an optimum operating capacity of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services as well as funding for housing inmates in other law

Budget Highlights

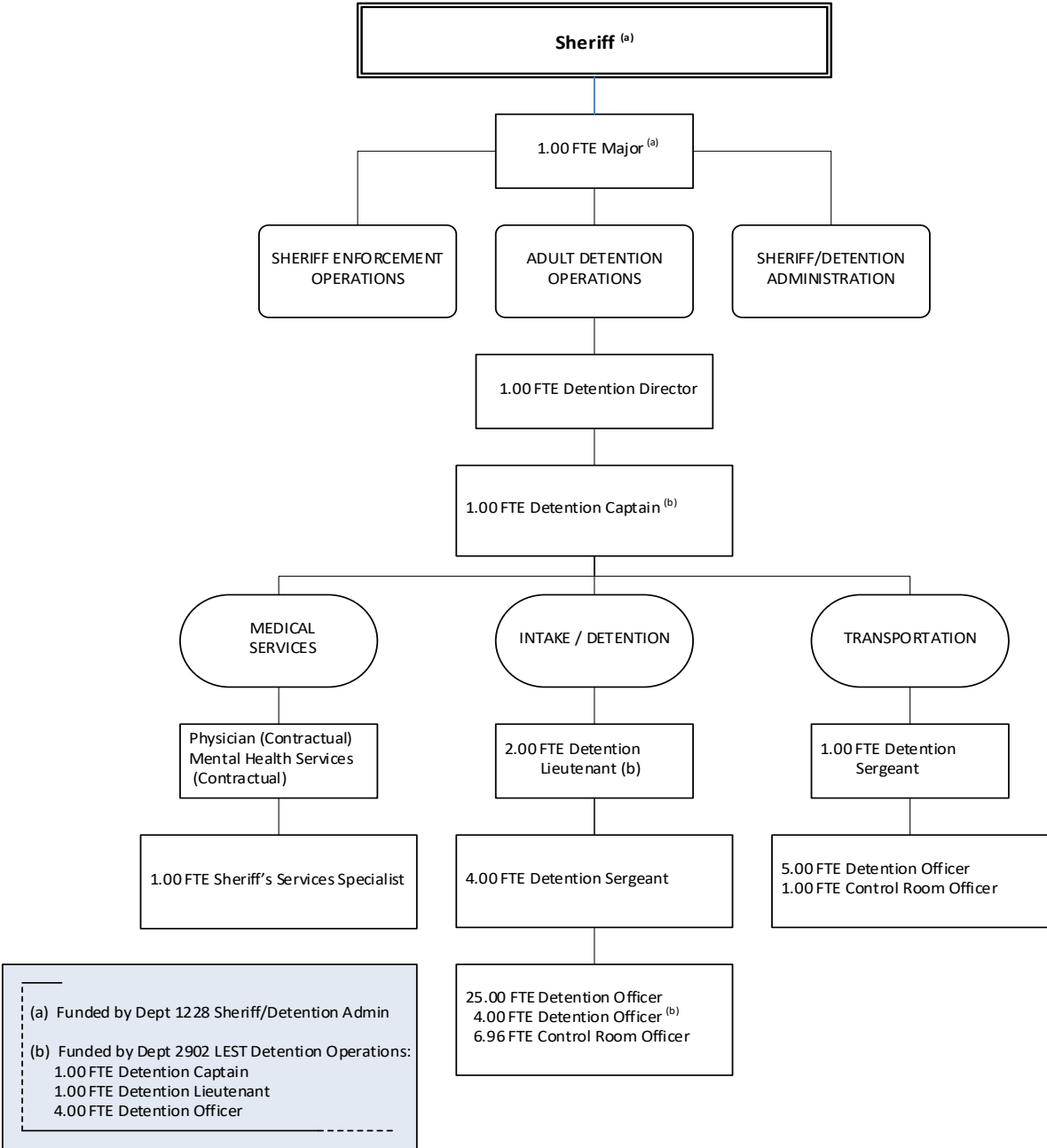
General Fund (1255)—The FY 2024 budget includes an additional \$190,000 in budget authority for routine corrections equipment and vehicle replacement. There are no other significant changes to the budget.

Inmate Security Fund (2560)—There are no significant changes to the budget.

Law Enforcement Services Fund (2902 & 2906)— The FY 2024 budgetary amounts are consistent with prior years. There are no significant changes to the budget.

Adult Detention Operations

Organizational Chart



Adult Detention Operations

Annual Budget

1255 GF DETENTION OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	15,800	12,400	11,000	13,600	0	13,600	9
3463	STATE REIM-SUPPLIES/EQUIP	7,160	7,000	7,160	7,000	0	7,000	0
3467	STATE REIMB-EXTRADITION	66,033	60,000	50,000	60,000	0	60,000	0
3468	STATE REIMB-TRANSPORTING	12,814	21,000	15,500	18,200	0	18,200	13-
3472	PRIS HOUS-COUNTY&OTHRGOVT	98	0	0	0	0	0	0
3476	STATE REIMB-PRISONER BD.	946,345	1,000,000	1,200,000	1,400,000	0	1,400,000	40
3494	PRISONER HOUSING-US MARSHALS	735	1,200	700	1,200	0	1,200	0
	SUBTOTAL *****	1,048,985	1,101,600	1,284,360	1,500,000	0	1,500,000	36
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	594	300	185	300	0	300	0
3518	INMATE MED FEES (RECOUPMENT)	27,547	26,400	23,300	26,400	0	26,400	0
3528	REIMB PERSONNEL/PROJECTS	75,000	75,000	0	0	0	0	100-
3540	DEFENDANT CRT COSTS&RECOUPMENT	1,179	3,700	3,300	3,700	0	3,700	0
3550	COMMISSIONS	45,536	48,000	53,000	52,800	0	52,800	10
3553	COMMISSIONS-PHONES	91,793	91,200	95,000	94,800	0	94,800	3
3556	INMATE FEES (NON-MEDICAL)	4,260	4,800	3,650	4,800	0	4,800	0
	SUBTOTAL *****	245,909	249,400	178,435	182,800	0	182,800	27-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	593	0	0	0	0	0	0
	SUBTOTAL *****	593	0	0	0	0	0	0
	TOTAL REVENUES *****	1,295,487	1,351,000	1,462,795	1,682,800	0	1,682,800	25
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,312,016	1,594,896	1,463,480	2,294,907	0	2,202,599	38
10110	OVERTIME	476,462	487,082	666,470	681,189	0	641,749	31
10111	OVERTIME 1.0	0	21,203	0	0	0	15,795	25-
10115	SHIFT DIFFERENTIAL	44,773	44,000	44,040	43,700	0	43,700	0
10118	ON-CALL/CALL-BACK PAY	2,167	2,300	2,380	0	0	0	100-
10120	HOLIDAY WORKED	18,709	0	22,080	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	9,709	8,000	17,480	13,200	0	13,200	65
10200	FICA	138,328	143,162	165,710	232,024	0	214,445	49
10300	HEALTH INSURANCE	166,196	285,960	205,700	335,160	0	335,160	17
10310	COUNTY HSA CONTRIBUTION	20,600	28,800	25,900	33,600	0	33,600	16
10325	DISABILITY INSURANCE	4,085	6,417	4,190	8,127	0	6,871	7
10330	CNTY PD DEPENDENT PREM-HEALTH	20,664	31,549	31,750	30,287	0	30,287	4-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,861	1,877	1,890	1,950	0	1,950	3
10350	LIFE INSURANCE	2,491	3,312	2,410	3,240	0	3,240	2-
10375	DENTAL INSURANCE	13,185	18,060	13,440	17,640	0	17,640	2-
10400	WORKERS COMP	25,393	63,161	43,120	64,798	0	69,045	9
10500	401(A) MATCH PLAN	11,185	23,920	12,210	23,400	0	23,400	2-
10510	CERF-EMPLOYER PD CONTRIBUTION	41,831	43,274	47,190	42,534	0	46,497	7
	SUBTOTAL *****	2,309,655	2,806,973	2,769,440	3,825,756	0	3,699,178	32
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	2,000	2,000	2,000	2,000	0	2,000	0
23001	PRINTED MATERIALS	50	500	0	200	0	200	60-
23010	DETENTION/ENFORCEMENT SUPPLIES	12,496	16,014	15,000	15,514	1,000	15,514	3-
23016	MEDIA STORAGE SUPPLIES	0	150	0	0	0	0	100-
23025	RESIDENT SUPPLIES	24,783	40,500	35,000	41,000	0	41,000	1
23026	INTAKE/INDIGENT SUPPLIES	10,301	9,400	11,700	10,200	0	10,200	8
23027	WORK/INCENTIVE SUPPLIES	5,952	7,698	6,000	6,798	0	6,798	11-
23030	KITCHEN SUPPLIES	7,689	13,500	500	1,700	0	1,700	87-
23031	CUSTODIAL SUPPLIES	14,203	22,200	25,000	22,800	0	22,800	2
23035	REPAIR/MAINTENANCE SUPPLIES	831	1,200	400	600	0	600	50-
23200	AMMUNITION	720	1,250	1,202	1,500	0	1,500	20
23201	AMMUNITION (LESS-LETHAL)	8,348	9,345	9,300	9,970	0	9,970	6
23300	UNIFORMS	52,277	39,248	35,000	18,948	0	18,948	51-
23305	UNIFORM MAINTENANCE	2,060	1,500	1,050	1,500	0	1,500	0
23501	MEDICINE & MED SUPPLIES/EQUIP	2,410	17,000	1,000	7,000	0	7,000	58-
23850	UNTAGGED EQUIPMENT & TOOLS	8,681	9,119	9,000	9,419	5,304	14,723	61
23855	UNTAGGED FURNITURE/FIXTURES	730	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	153,531	191,624	152,652	150,149	6,304	155,453	19-

Adult Detention Operations

DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	126	3,115	2,700	200	0	200	93-
37200	REGISTRATION	6,206	12,356	5,000	13,836	1,200	15,036	21
37220	TRAVEL: TRAINING RELATED	6,894	10,394	6,000	8,831	1,254	10,085	2-
	SUBTOTAL *****	13,226	25,865	13,700	22,867	2,454	25,321	2-
UTILITIES								
48050	MOBILE DEVICE SERVICE	6,830	5,160	6,800	6,840	0	6,840	32
	SUBTOTAL *****	6,830	5,160	6,800	6,840	0	6,840	33
VEHICLE EXPENSE								
59000	FUEL	15,355	20,100	14,600	15,984	0	15,984	20-
59025	VEHICLE TITLE/LICENSE/PLATES	65	0	40	65	0	65	0
59100	VEHICLE REPAIRS/MAINTENANCE	3,290	10,800	8,600	10,800	0	10,800	0
59105	TIRES	977	2,125	800	2,125	0	2,125	0
	SUBTOTAL *****	19,687	33,025	24,040	28,974	0	28,974	12-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	373	696	500	660	0	660	5-
60100	BLDG REPAIRS/MAINTENANCE	20,253	21,000	21,239	21,000	0	21,000	0
60200	EQUIP REPAIRS/MAINTENANCE	686	6,000	5,000	6,000	0	6,000	0
60250	EQUIPMENT INSTALLATION CHARGES	0	8,250	0	8,250	2,800	11,050	33
	SUBTOTAL *****	21,312	35,946	26,739	35,910	2,800	38,710	8
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,900	4,020	3,900	4,020	0	4,020	0
70100	SOFTWARE SUBSCRIPTIONS	7,762	13,448	13,872	14,673	4,504	19,177	42
71000	NOTARY BONDS	0	100	100	100	0	100	0
71100	OUTSOURCED SERVICES	307,509	410,520	445,200	509,724	0	509,724	24
71101	PROFESSIONAL SERVICES	12,233	500	0	500	5,350	5,850	,070
72000	OUT OF FACILITY INMATE HOUSING	120,000	120,000	120,000	120,000	0	120,000	0
	SUBTOTAL *****	451,404	548,588	583,072	649,017	9,854	658,871	20
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	180	550	300	500	0	500	9-
83810	INTERFUND SERVICES USED	1,699	2,095	2,100	2,083	0	2,083	0
85600	EXTRADITION EXPENSE	55,590	60,000	50,000	60,000	0	60,000	0
85605	PRISONER TRANSPORT-INSTAT	906	2,450	1,500	2,450	0	2,450	0
85620	OTHER MEDICAL	823,344	967,800	840,000	999,100	0	999,100	3
85710	TRAVEL-OTHER	541	0	0	0	0	0	0
	SUBTOTAL *****	882,260	1,032,895	893,900	1,064,133	0	1,064,133	3
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	7,566	7,566	0
92300	REPLCMENT MACH & EQUIP	60,742	42,900	39,600	0	61,000	18,800	56-
92302	REPLC COMPUTER SOFTWARE	0	9,600	10,400	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	100,000	100,000	0
	SUBTOTAL *****	60,742	52,500	50,000	0	168,566	126,366	141
	TOTAL EXPENDITURES *****	3,918,647	4,732,576	4,520,343	5,783,646	189,978	5,803,846	23

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	25,698	21,000	23,500	21,500	0	21,500	2
	SUBTOTAL *****	25,698	21,000	23,500	21,500	0	21,500	2
INTEREST								
3711	INT-OVERNIGHT	85	60	320	67	0	67	11
3712	INT-LONG TERM INVEST	850	700	1,100	780	0	780	11
3798	INC/DEC IN FV OF INVESTMENTS	-6,318	0	0	0	0	0	0
	SUBTOTAL *****	-5,383	760	1,420	847	0	847	11
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	7,461	0	0	0	0	0	0
	SUBTOTAL *****	7,461	0	0	0	0	0	0
	TOTAL REVENUES *****	27,776	21,760	24,920	22,347	0	22,347	3

Adult Detention Operations

CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	12,281	8,650	16,400	16,400	0	16,400	89
71101	PROFESSIONAL SERVICES	0	20,000	0	20,000	0	20,000	0
SUBTOTAL *****		12,281	28,650	16,400	36,400	0	36,400	27
OTHER								
86910	PY ENCUMBRANCES NOT USED	-738	0	-14,900	0	0	0	0
SUBTOTAL *****		-738	0	-14,900	0	0	0	0
TOTAL EXPENDITURES *****		11,543	28,650	1,500	36,400	0	36,400	27

2902 LEST DETENTION OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	487,340	721,836	533,774	374,316	0	797,652	10
10110	OVERTIME	66,342	83,518	36,520	46,998	0	86,438	3
10111	OVERTIME 1.0	0	12,797	0	0	0	13,502	5
10115	SHIFT DIFFERENTIAL	1,133	3,000	9	3,000	0	3,000	0
10120	HOLIDAY WORKED	10,019	0	8,796	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	555	1,700	0	1,700	0	1,700	0
10200	FICA	42,232	61,848	42,326	32,590	0	67,877	9
10300	HEALTH INSURANCE	11,074	40,824	12,696	49,140	0	49,140	20
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	2,400	3,600	0	3,600	50
10325	DISABILITY INSURANCE	2,255	3,134	2,482	1,347	0	3,436	9
10330	CNTY PD DEPENDENT PREM-HEALTH	6,534	7,855	7,856	16,679	0	16,679	112
10331	CNTY PD DEPENDENT PREM-DENTAL	405	404	405	662	0	662	63
10350	LIFE INSURANCE	150	432	144	432	0	432	0
10375	DENTAL INSURANCE	875	2,520	840	2,520	0	2,520	0
10400	WORKERS COMP	17,052	25,703	19,481	9,292	0	10,222	61-
10500	401(A) MATCH PLAN	1,325	3,120	1,300	3,120	0	3,120	0
10510	CERF-EMPLOYER PD CONTRIBUTION	43	3,870	0	3,790	0	4,456	15
SUBTOTAL *****		649,734	974,961	669,029	549,186	0	1,064,236	9
MATERIALS & SUPPLIES								
23300	UNIFORMS	284	3,400	2,500	1,900	0	1,900	44-
SUBTOTAL *****		284	3,400	2,500	1,900	0	1,900	44-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	7,100	6,800	7,100	0	7,100	0
SUBTOTAL *****		0	7,100	6,800	7,100	0	7,100	0
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	3,000	3,000	0
SUBTOTAL *****		0	0	0	0	3,000	3,000	0
TOTAL EXPENDITURES *****		650,018	985,461	678,329	558,186	3,000	1,076,236	9

2906 LEST CONTRACT INMATE HOUSING

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
72000	OUT OF FACILITY INMATE HOUSING	379,814	180,000	597,643	180,000	0	180,000	0
SUBTOTAL *****		379,814	180,000	597,643	180,000	0	180,000	0
TOTAL EXPENDITURES *****		379,814	180,000	597,643	180,000	0	180,000	0

Decimal values have been truncated.



Prosecuting Attorney – Combined Budget Summary

Description of Funding Sources

The Boone County Prosecuting Attorney provides prosecution services on behalf of the State of Missouri. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues from a variety of special revenues funds. The funding sources include the following:

- General Fund (100)
 - Prosecuting Attorney (1261)
 - Prosecuting Attorney Victim Witness (1262)
 - Prosecuting Attorney Child Support Enforcement (1263)

- PA Training Fund (260)
 - Prosecuting Attorney Training Fund Activity (2600)

- PA Tax Collection Fund (261)
 - Prosecuting Attorney Tax Collection (2610)

- PA Contingency Fund (262)
 - Prosecuting Attorney Contingency (2620)

- PA Forfeiture Fund (264)
 - Prosecuting Attorney Forfeiture (2640)

- PA Administrative Handling Cost Fund (265)
 - Prosecuting Attorney Handling Cost (2650)
 - Prosecuting Attorney Bad Check (2651)

- Law Enforcement Services Fund (290)
 - LEST Prosecuting Attorney (2903)

The annual budgets from these various resources are combined and presented on the following pages as follows:

- Prosecuting Attorney- General Operations (1261, 1262, 2600, 2610, 2620, 2640, 2650, 2651 2903)

- Prosecuting Attorney Child Support Enforcement (1263)

Prosecuting Attorney Summary

The County Commission establishes and approves the appropriations for all budgets except for the PA Tax Collection Fund and the PA Administrative Handling Cost Fund; these budgets are established and approved by the Prosecuting Attorney.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Prosecuting Attorney Operations								
100	1261	GF Prosecuting Attorney	\$ 2,126,175	\$ 2,544,128	\$ 2,628,448	\$ 406,975	\$ 6,733	\$ 3,042,156
100	1262	GF Pros Attrny Victim Witness	271,733	310,634	392,898	17,849	-	410,747
260	2600	Pros Attrny Training Fund Activity	4,044	2,100	-	5,622	-	5,622
261	2610	Pros Attrny Tax Collection	18,014	18,853	22,849	1,225	-	24,074
262	2620	Pros Attrny Contingency	15,544	-	-	20,000	-	20,000
264	2640	Pros Attrny Forfeiture	-	-	-	1,000	-	1,000
265	2650	Pros Attrny Admin Handling Cost	15,085	20,110	-	15,955	-	15,955
265	2651	Pros Attrny Bad Check	828	1,378	-	1,655	-	1,655
290	2903	LEST Prosecuting Attorney	339,989	376,158	444,668	16,514	-	461,182
		Subtotal	<u>2,791,412</u>	<u>3,273,361</u>	<u>3,488,863</u>	<u>486,795</u>	<u>6,733</u>	<u>3,982,391</u>
Child Support Enforcement								
100	1263	Pros Attrny Child Support Enf	222,305	236,548	235,475	27,490	-	262,965
		Subtotal	<u>222,305</u>	<u>236,548</u>	<u>235,475</u>	<u>27,490</u>	<u>-</u>	<u>262,965</u>
		Total	<u>\$ 3,013,717</u>	<u>\$ 3,509,909</u>	<u>\$ 3,724,338</u>	<u>\$ 514,285</u>	<u>\$ 6,733</u>	<u>\$ 4,245,356</u>

Prosecuting Attorney Summary

Personnel Summary

Position Title	Departmental Funding Source								2024	Change
	Full-time Equivalent Positions									
	2022	2023	Dept. 1261	Dept. 1262	Dept. 1263	Dept. 2610	Dept. 2903	Total		
Prosecuting Attorney										
Operations:										
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	-	-	1.00	-	
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	-	-	1.00	-	
Assistant Prosecuting Attorney III	-	1.00	3.00	-	-	-	-	3.00	2.00	
Assistant Prosecuting Attorney I/II	13.00	14.00	10.00	-	-	-	2.00	12.00	(2.00)	
Chief Investigator	-	-	-	-	-	-	1.00	1.00	1.00	
Investigator	4.60	4.60	2.60	-	-	-	1.00	3.60	(1.00)	
Office Administrator	1.00	1.00	1.00	-	-	-	-	1.00	-	
Witness Location Investigator	1.00	1.00	1.00	-	-	-	-	1.00	-	
Legal Assistant I	6.75	7.00	6.00	-	-	-	1.00	7.00	-	
Legal Assistant II	1.00	1.00	-	1.00	-	-	-	1.00	-	
Legal Assistant III	1.00	1.00	-	-	-	-	-	-	(1.00)	
Crime Victim Specialist	1.00	2.00	-	1.00	-	-	-	1.00	(1.00)	
Victim Assistant	3.00	2.00	1.00	1.00	-	-	-	2.00	-	
Administrative Tech III	1.00	1.00	-	1.00	-	-	-	1.00	-	
Witness Coordinator	-	-	-	-	-	-	-	-	-	
Case Specialist	0.48	0.48	-	0.48	-	-	-	0.48	-	
Bad Check / Tax Administrator	-	-	-	-	-	-	-	-	-	
Account Specialist I/II	2.00	2.00	1.60	-	-	0.40	-	2.00	-	
Intern Part-time Pool	0.43	0.43	-	0.43	-	-	-	0.43	-	
Temporary File Clerk Pool	-	-	-	-	-	-	-	-	-	
Senior Legal Assistant	-	-	1.00	-	-	-	-	1.00	1.00	
Subtotal	38.26	40.51	29.20	4.91	-	0.40	5.00	39.51	(1.00)	
Child Support Enforcement:										
Associate Legal Counsel	-	-	-	-	1.00	-	-	1.00	1.00	
Legal Assistant III	1.00	1.00	-	-	1.00	-	-	1.00	-	
Legal Assistant II	1.00	1.00	-	-	1.00	-	-	1.00	-	
Subtotal	2.00	2.00	-	-	3.00	-	-	3.00	1.00	
Total FTEs	40.26	42.51	29.20	4.91	3.00	0.40	5.00	42.51	-	

Prosecuting Attorney Operations

Department Numbers 1261, 1262, 2600, 2610, 2620, 2640, 2650, 2651, 2903

Mission

The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. In addition, the Prosecuting Attorney's Office also provides a Victim Response Team; tax collections on behalf of the State of Missouri; and Non-Sufficient Funds (NSF) check collection and restitution collection on behalf of county residents and businesses.

The Prosecuting Attorney provides child support enforcement services within the County pursuant to a cooperative agreement with the State of Missouri; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

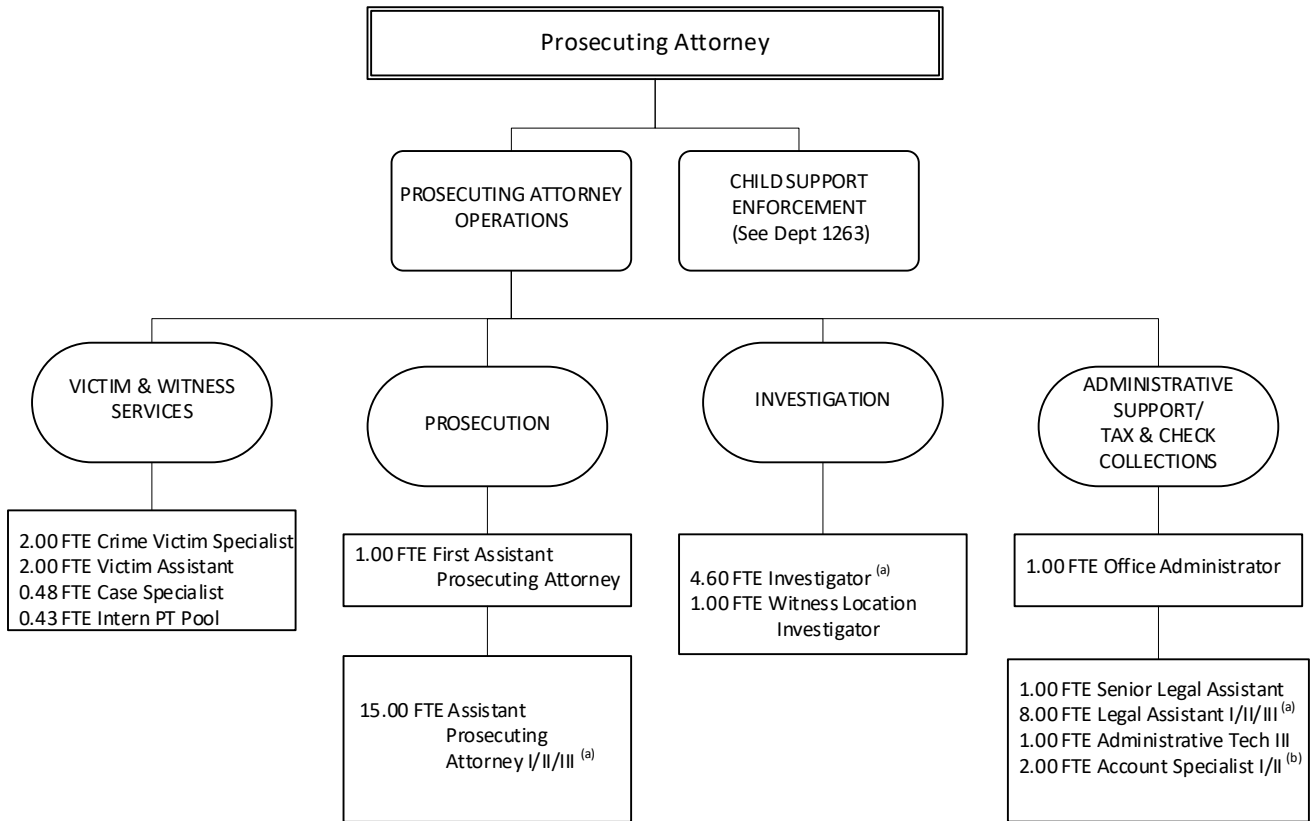
Budget Highlights

The FY 2024 budget includes additional authority for radio and copier replacement. It also includes additional authority for the reclassification and reorganization of the Prosecuting Attorney office in order to improve office efficiency.

There are no other significant changes to the budget.

Prosecuting Attorney Operations

Organizational Chart



Funded by Sources other than the General Fund:
 (a) Prosecuting Attorney Law Enforcement Sales Tax (Dept 2903)
 2.00 FTE Investigator
 1.00 FTE Legal Assistant I
 2.00 FTE Assistant Prosecuting Attorney I/II
 (b) Prosecuting Attorney Tax Collection (Dept 2610)
 0.40 FTE Account Specialist I

Prosecuting Attorney Operations

Performance Measures

	2022	2023	2024
	Actual	Actual	Projected
Number of Felonies Filed	1,800	1,554	1,200
Number of Misdemeanors Filed	9,171	7,431	10,524
Total Number of Cases Filed	10,971	8,985	11,724

Annual Budget

1261 GF PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	144,610	198,183	137,209	283,127	0	283,127	42
	SUBTOTAL *****	144,610	198,183	137,209	283,127	0	283,127	43
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	672	900	250	900	0	900	0
3560	COLLECTION FEES	14,628	20,000	6,663	20,000	0	20,000	0
3574	P.A. FEES	64,474	50,000	58,500	50,000	0	50,000	0
	SUBTOTAL *****	79,774	70,900	65,413	70,900	0	70,900	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	681	1,470	1,250	1,470	0	1,470	0
	SUBTOTAL *****	681	1,470	1,250	1,470	0	1,470	0
	TOTAL REVENUES *****	225,065	270,553	203,872	355,497	0	355,497	31
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,495,002	1,871,784	1,819,896	1,883,161	3,078	2,128,652	13
10110	OVERTIME	301	3,000	4,790	4,000	0	4,000	33
10200	FICA	111,590	141,328	137,256	144,367	0	158,214	11
10300	HEALTH INSURANCE	133,844	181,936	173,906	223,776	0	223,776	23
10310	COUNTY HSA CONTRIBUTION	6,570	10,320	6,720	10,320	0	10,320	0
10325	DISABILITY INSURANCE	5,067	6,398	6,242	6,666	0	7,318	14
10330	CNTY PD DEPENDENT PREM-HEALTH	21,407	22,038	14,014	13,014	0	13,014	40-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,103	993	753	588	0	588	40-
10350	LIFE INSURANCE	1,755	2,059	2,075	2,059	0	2,059	0
10375	DENTAL INSURANCE	9,379	10,752	9,909	11,172	0	11,172	3
10400	WORKERS COMP	2,272	3,092	2,501	2,641	0	2,894	6-
10500	401(A) MATCH PLAN	10,287	15,132	15,829	14,872	0	14,872	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	25,122	31,067	31,278	32,445	0	36,065	16
10511	PACARS-EMPLOYER PD CONTRIBUTN	4,845	0	13,566	0	0	15,504	0
	SUBTOTAL *****	1,828,544	2,299,899	2,238,735	2,349,081	3,078	2,628,448	14
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	26,802	25,557	30,000	28,974	0	28,974	13
23000	OFFICE SUPPLIES	7,033	14,280	8,000	14,280	0	14,280	0
23001	PRINTED MATERIALS	1,111	1,275	1,000	1,275	0	1,275	0
23050	OTHER SUPPLIES	0	1,000	0	1,000	0	1,000	0
23200	AMMUNITION	321	350	473	300	0	300	14-
23300	UNIFORMS	624	200	264	200	0	200	0
23820	COMPUTER HARDWARE <\$1000	0	750	0	750	0	750	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	500	0	500	0	500	0
23855	UNTAGGED FURNITURE/FIXTURES	180	1,118	500	0	1,000	1,000	10-
	SUBTOTAL *****	36,071	45,030	40,237	47,279	1,000	48,279	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	8,207	10,215	8,374	9,815	0	9,815	3-
37200	REGISTRATION	5,400	7,450	7,900	7,550	2,575	10,125	35
37220	TRAVEL: TRAINING RELATED	7,276	9,906	11,300	10,410	1,140	11,550	16
	SUBTOTAL *****	20,883	27,571	27,574	27,775	3,715	31,490	14

Prosecuting Attorney Operations

UTILITIES								
48000	TELEPHONES	1,671	2,100	2,100	2,100	0	2,100	0
48050	MOBILE DEVICE SERVICE	1,095	1,152	1,175	1,152	0	1,152	0
48100	NATURAL GAS	141	204	200	204	0	204	0
48200	ELECTRICITY	1,757	2,160	1,925	2,160	0	2,160	0
48300	WATER	84	105	86	105	0	105	0
48400	SOLID WASTE	118	120	137	120	0	120	0
48500	STORM WATER UTILITY	27	30	28	30	0	30	0
48600	SEWER USE	95	102	85	102	0	102	0
48700	LP GAS/BLDG GENERATOR FUEL	1,290	950	1,100	1,100	0	1,100	15
SUBTOTAL *****		6,278	6,923	6,836	7,073	0	7,073	2
VEHICLE EXPENSE								
59000	FUEL	5,167	4,800	4,500	6,000	0	6,000	25
59025	VEHICLE TITLE/LICENSE/PLATES	0	180	0	120	0	120	33-
59030	MOTOR VEHICLE LICENSING EXP	0	0	112	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	740	1,000	523	1,000	0	1,000	0
59105	TIRES	875	500	0	500	0	500	0
SUBTOTAL *****		6,782	6,480	5,135	7,620	0	7,620	18
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,910	3,978	3,978	3,978	0	3,978	0
SUBTOTAL *****		3,910	3,978	3,978	3,978	0	3,978	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	2,260	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	1,238	0	0	0	0	0	0
71526	DISPOSAL SERVICES	0	1,500	0	1,500	0	1,500	0
SUBTOTAL *****		1,238	3,760	0	1,500	0	1,500	60-
OTHER								
83810	INTERFUND SERVICES USED	560	1,094	653	1,094	0	1,094	0
83815	FACILITIES INTERNAL SERVC CHRG	196,985	198,772	200,980	235,115	0	235,115	18
84750	PERSONNEL/PROJECT REIMBURSEMNT	9,523	0	0	0	0	0	0
84800	TRANSCRIPTS-CRIMINAL	15,261	25,000	20,000	25,000	0	25,000	0
85400	CRIMINAL INVESTIGATION	0	1,000	0	1,000	0	1,000	0
85710	TRAVEL-OTHER	142	400	0	400	0	400	0
86850	CONTINGENCY	0	0	0	0	44,426	44,426	0
SUBTOTAL *****		222,471	226,266	221,633	262,609	44,426	307,035	36
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	19,500	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	6,733	6,733	0
SUBTOTAL *****		0	0	0	0	26,233	6,733	0
TOTAL EXPENDITURES *****		2,126,177	2,619,907	2,544,128	2,706,915	78,452	3,042,156	16

1262 GF PROS ATRNY VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	136,468	0	142,471	156,154	0	156,154	0
SUBTOTAL *****		136,468	0	142,471	156,154	0	156,154	0
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	0	100	0	100	0	100	0
SUBTOTAL *****		0	100	0	100	0	100	0
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	14,496	12,220	19,535	12,220	0	12,220	0
SUBTOTAL *****		14,496	12,220	19,535	12,220	0	12,220	0
TOTAL REVENUES *****		150,964	12,320	162,006	168,474	0	168,474	**

Prosecuting Attorney Operations

PERSONAL SERVICES								
10100	SALARIES & WAGES	213,206	276,575	240,870	267,709	4,077	310,457	12
10110	OVERTIME	213	3,000	1,324	1,500	0	1,500	50-
10200	FICA	15,558	21,004	18,137	20,594	0	22,701	8
10300	HEALTH INSURANCE	20,862	26,760	24,232	41,580	0	41,580	55
10310	COUNTY HSA CONTRIBUTION	2,000	2,400	2,350	2,400	0	2,400	0
10325	DISABILITY INSURANCE	646	793	497	808	0	907	14
10330	CNTY PD DEPENDENT PREM-HEALTH	4,655	5,839	0	3,402	0	3,402	41-
10331	CNTY PD DEPENDENT PREM-DENTAL	309	368	322	404	0	404	9
10350	LIFE INSURANCE	320	360	231	360	0	360	0
10375	DENTAL INSURANCE	1,543	1,680	1,450	2,100	0	2,100	25
10400	WORKERS COMP	359	457	347	376	0	415	9-
10500	401(A) MATCH PLAN	2,570	3,250	2,086	2,600	0	2,600	20-
10510	CERF-EMPLOYER PD CONTRIBUTION	3,015	3,442	3,477	3,521	0	4,072	18
SUBTOTAL *****		265,256	345,928	295,323	347,354	4,077	392,898	14
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	486	1,500	1,200	1,500	0	1,500	0
23001	PRINTED MATERIALS	31	323	272	323	0	323	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	500	0	500	0	500	0
SUBTOTAL *****		517	2,323	1,472	2,323	0	2,323	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	325	0	25	1,200	1,225	276
37200	REGISTRATION	1,800	2,895	3,300	2,300	0	2,300	20-
37220	TRAVEL: TRAINING RELATED	0	4,777	4,400	3,591	0	3,591	24-
SUBTOTAL *****		1,800	7,997	7,700	5,916	1,200	7,116	11-
UTILITIES								
48000	TELEPHONES	293	360	289	360	0	360	0
SUBTOTAL *****		293	360	289	360	0	360	0
CONTRACTUAL SERVICES								
71501	PARKING	98	100	350	400	0	400	300
SUBTOTAL *****		98	100	350	400	0	400	300
OTHER								
84010	RECEPTION/MEETINGS	0	150	0	150	0	150	0
84700	WITNESS EXPENSES	3,545	7,500	5,500	7,500	0	7,500	0
85400	CRIMINAL INVESTIGATION	225	0	0	0	0	0	0
SUBTOTAL *****		3,770	7,650	5,500	7,650	0	7,650	0
TOTAL EXPENDITURES *****		271,734	364,358	310,634	364,003	5,277	410,747	13

2600 PROS ATTRNY TRAINING FD ACTVTY

260 PA TRAINING FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOURPMENT	13,034	11,000	12,000	11,000	0	11,000	0
SUBTOTAL *****		13,034	11,000	12,000	11,000	0	11,000	0
INTEREST								
3711	INT-OVERNIGHT	25	12	106	12	0	12	0
3712	INT-LONG TERM INVEST	247	135	370	135	0	135	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,836	110	0	0	0	0	100-
SUBTOTAL *****		-1,564	257	476	147	0	147	43-
TOTAL REVENUES *****		11,470	11,257	12,476	11,147	0	11,147	1-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	1,800	2,400	2,100	2,450	0	2,450	2
37220	TRAVEL: TRAINING RELATED	2,245	2,868	0	3,172	0	3,172	10
SUBTOTAL *****		4,045	5,268	2,100	5,622	0	5,622	7
TOTAL EXPENDITURES *****		4,045	5,268	2,100	5,622	0	5,622	7

Prosecuting Attorney Operations

2610 PROS ATTRNY TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	14,628	25,000	7,200	25,000	0	25,000	0
	SUBTOTAL *****	14,628	25,000	7,200	25,000	0	25,000	0
INTEREST								
3711	INT-OVERNIGHT	32	30	100	30	0	30	0
3712	INT-LONG TERM INVEST	324	300	330	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	-2,620	0	0	0	0	0	0
	SUBTOTAL *****	-2,264	330	430	330	0	330	0
	TOTAL REVENUES *****	12,364	25,330	7,630	25,330	0	25,330	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	13,414	15,216	14,212	14,451	0	17,230	13
10110	OVERTIME	0	0	6	0	0	0	0
10200	FICA	1,017	1,130	1,075	1,105	0	1,250	10
10300	HEALTH INSURANCE	2,112	2,539	2,140	3,024	0	3,024	19
10310	COUNTY HSA CONTRIBUTION	480	480	500	480	0	480	0
10325	DISABILITY INSURANCE	47	52	51	52	0	59	13
10350	LIFE INSURANCE	29	28	29	28	0	28	0
10375	DENTAL INSURANCE	168	168	154	168	0	168	0
10400	WORKERS COMP	22	24	22	20	0	23	4-
10500	401(A) MATCH PLAN	260	260	260	208	0	260	0
10510	CERF-EMPLOYER PD CONTRIBUTION	268	289	284	289	0	327	13
	SUBTOTAL *****	17,817	20,186	18,733	19,825	0	22,849	13
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	197	750	120	750	0	750	0
23000	OFFICE SUPPLIES	0	250	0	0	0	0	100-
23001	PRINTED MATERIALS	0	75	0	325	0	325	333
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	50	0	50	0
	SUBTOTAL *****	197	1,125	120	1,125	0	1,125	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	TOTAL EXPENDITURES *****	18,014	21,411	18,853	21,050	0	24,074	12

2620 PROS ATTRNY CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3574	P.A. FEES	20,000	20,000	20,000	20,000	0	20,000	0
	SUBTOTAL *****	20,000	20,000	20,000	20,000	0	20,000	0
	TOTAL REVENUES *****	20,000	20,000	20,000	20,000	0	20,000	0
MATERIALS & SUPPLIES								
23050	OTHER SUPPLIES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
CONTRACTUAL SERVICES								
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
OTHER								
84700	WITNESS EXPENSES	0	8,000	0	8,000	0	8,000	0
84800	TRANSCRIPTS-CRIMINAL	15,545	10,000	0	10,000	0	10,000	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL *****	15,545	18,500	0	18,500	0	18,500	0
	TOTAL EXPENDITURES *****	15,545	20,000	0	20,000	0	20,000	0

Prosecuting Attorney Operations

2640 PROS ATTRNY FORFEITURE

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	4	12	12	12	0	12	0
3712	INT-LONG TERM INVEST	36	99	50	99	0	99	0
3798	INC/DEC IN FV OF INVESTMENTS	-283	0	0	0	0	0	0
	SUBTOTAL *****	-243	111	62	111	0	111	0
	TOTAL REVENUES *****	-243	111	62	111	0	111	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	TOTAL EXPENDITURES *****	0	1,000	0	1,000	0	1,000	0

2650 PROS ATTRNY ADMIN HANDLINGCOST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	20,515	13,000	13,520	13,000	0	13,000	0
	SUBTOTAL *****	20,515	13,000	13,520	13,000	0	13,000	0
INTEREST								
3711	INT-OVERNIGHT	21	50	90	50	0	50	0
3712	INT-LONG TERM INVEST	212	100	310	100	0	100	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,665	0	0	0	0	0	0
	SUBTOTAL *****	-1,432	150	400	150	0	150	0
MISCELLANEOUS								
3892	OVERAGE	14	25	15	25	0	25	0
	SUBTOTAL *****	14	25	15	25	0	25	0
	TOTAL REVENUES *****	19,097	13,175	13,935	13,175	0	13,175	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	590	600	575	600	0	600	0
23000	OFFICE SUPPLIES	0	200	0	0	0	0	100-
23001	PRINTED MATERIALS	0	100	0	300	0	300	200
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	50	0	50	0
	SUBTOTAL *****	590	950	575	950	0	950	0
OTHER								
83917	OTO: TO GENERAL FUND	14,496	19,535	19,535	15,000	0	15,000	23-
86896	SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	14,496	19,540	19,535	15,005	0	15,005	23-
	TOTAL EXPENDITURES *****	15,086	20,490	20,110	15,955	0	15,955	22-

2651 PROS ATTRNY BAD CHECK

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3560	COLLECTION FEES	1,375	1,500	850	1,500	0	1,500	0
	SUBTOTAL *****	1,375	1,500	850	1,500	0	1,500	0

Prosecuting Attorney Operations

MISCELLANEOUS								
3892	OVERAGE	0	10	0	10	0	10	0
	SUBTOTAL *****	0	10	0	10	0	10	0
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	1,027	0	0	0	0	0	0
	SUBTOTAL *****	1,027	0	0	0	0	0	0
	TOTAL REVENUES *****	2,402	1,510	850	1,510	0	1,510	0
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	147	25	150	150	0	150	500
	SUBTOTAL *****	147	25	150	150	0	150	500
OTHER								
83917	OTO: TO GENERAL FUND	681	1,470	1,228	1,500	0	1,500	2
86896	SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	681	1,475	1,228	1,505	0	1,505	2
	TOTAL EXPENDITURES *****	828	1,500	1,378	1,655	0	1,655	10

2903 LEST PROSECUTING ATTORNEY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	270,383	305,042	290,617	299,499	1,000	342,522	12
10110	OVERTIME	159	3,000	1,577	3,000	0	3,000	0
10200	FICA	20,515	23,177	21,818	23,141	0	25,495	10
10300	HEALTH INSURANCE	23,735	33,792	31,037	41,580	0	41,580	23
10310	COUNTY HSA CONTRIBUTION	1,200	2,400	1,200	2,400	0	2,400	0
10325	DISABILITY INSURANCE	964	1,056	1,014	1,078	0	1,189	12
10330	CNTY PD DEPENDENT PREM-HEALTH	393	2,502	3,954	6,277	0	6,277	150
10331	CNTY PD DEPENDENT PREM-DENTAL	21	110	174	220	0	220	100
10350	LIFE INSURANCE	358	360	355	360	0	360	0
10375	DENTAL INSURANCE	1,759	2,100	1,929	2,100	0	2,100	0
10400	WORKERS COMP	362	504	454	423	0	466	7-
10500	401(A) MATCH PLAN	2,075	2,600	2,564	2,600	9,855	12,455	379
10510	CERF-EMPLOYER PD CONTRIBUTION	5,412	5,869	5,822	5,989	0	6,604	12
	SUBTOTAL *****	327,336	382,512	362,515	388,667	10,855	444,668	16
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	9,160	9,360	10,150	10,452	0	10,452	11
23000	OFFICE SUPPLIES	0	1,000	0	1,000	0	1,000	0
23200	AMMUNITION	0	0	0	150	0	150	0
	SUBTOTAL *****	9,160	10,360	10,150	11,602	0	11,602	12
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,452	1,458	1,330	1,240	0	1,240	14-
37200	REGISTRATION	900	1,200	950	1,300	0	1,300	8
37220	TRAVEL: TRAINING RELATED	933	1,620	973	1,772	0	1,772	9
	SUBTOTAL *****	3,285	4,278	3,253	4,312	0	4,312	1
UTILITIES								
48000	TELEPHONES	209	600	240	600	0	600	0
	SUBTOTAL *****	209	600	240	600	0	600	0
	TOTAL EXPENDITURES *****	339,990	397,750	376,158	405,181	10,855	461,182	16

Decimal values have been truncated.

Child Support Enforcement

Department Number 1263

Mission

The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Activities are carried out pursuant to a cooperative agreement with the State of Missouri and all costs are reimbursed according to the terms of this agreement. Boone County Family Support Division follows the mission of the Missouri Division of Child Support Enforcement: establish, enforce, and monitor the financial responsibility of parents for the support of their children. Core Values include Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

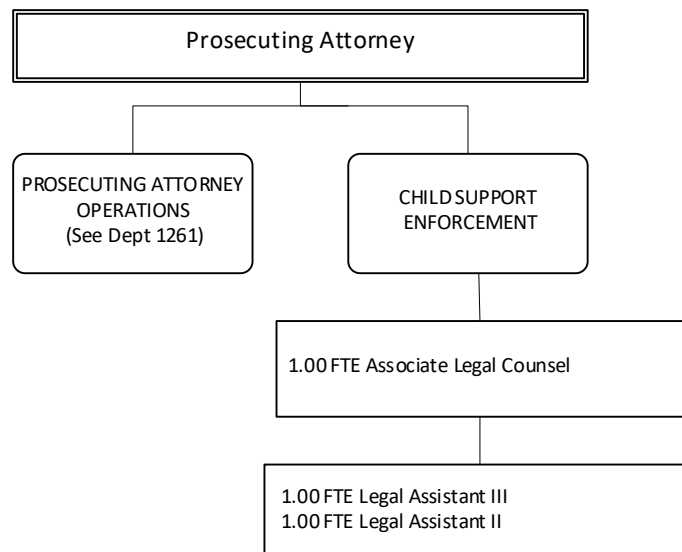
Budget Highlights

All costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of all operating costs as well as cost recovery of a small portion of allowable indirect costs.

In January 2010, the state reduced funding to this program which required eliminating one full-time position and reducing another position to part-time. In fiscal year 2012, the state further reduced funding, resulting in an additional .50 FTE reduction. Effective January 2013, the state significantly reduced funding to this program again, which required eliminating four (4) full-time positions. These reductions remain in effect.

There are no significant changes to this budget.

Organizational Chart



Child Support Enforcement

Annual Budget

1263 PROS ATTRNY CHILD SUPPORT ENF

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	213,631	226,000	211,010	226,000	0	226,000	0
	SUBTOTAL *****	213,631	226,000	211,010	226,000	0	226,000	0
	TOTAL REVENUES *****	213,631	226,000	211,010	226,000	0	226,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	167,720	176,457	170,251	168,584	0	184,221	4
10110	OVERTIME	0	0	27	0	0	0	0
10200	FICA	12,457	13,673	12,413	12,896	0	13,675	0
10300	HEALTH INSURANCE	11,313	13,380	15,810	25,200	0	25,200	88
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,250	1,200	0	1,200	0
10325	DISABILITY INSURANCE	582	629	648	606	0	643	2
10330	CNTY PD DEPENDENT PREM-HEALTH	2,776	3,337	6,327	4,185	0	4,185	25
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	279	147	0	147	0
10350	LIFE INSURANCE	216	216	207	216	0	216	0
10375	DENTAL INSURANCE	1,260	1,260	1,155	1,260	0	1,260	0
10400	WORKERS COMP	229	297	281	236	0	250	15-
10500	401(A) MATCH PLAN	1,300	1,560	1,550	1,560	0	1,950	25
10510	CERF-EMPLOYER PD CONTRIBUTION	2,367	2,472	2,410	2,324	0	2,528	2
	SUBTOTAL *****	201,567	214,628	212,608	218,414	0	235,475	10
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	311	390	200	285	0	285	26-
22500	SUBSCRIPTIONS/PUBLICATIONS	1,690	1,680	1,760	1,800	0	1,800	7
23000	OFFICE SUPPLIES	436	550	220	250	0	250	54-
	SUBTOTAL *****	2,437	2,620	2,180	2,335	0	2,335	11-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	550	560	560	560	0	560	0
37200	REGISTRATION	568	1,070	695	1,300	0	1,300	21
37220	TRAVEL: TRAINING RELATED	1,218	2,705	2,400	3,135	135	3,270	20
	SUBTOTAL *****	2,336	4,335	3,655	4,995	135	5,130	18
UTILITIES								
48000	TELEPHONES	669	910	825	840	0	840	7-
48002	DATA COMMUNICATIONS	470	580	580	580	0	580	0
48100	NATURAL GAS	402	490	520	540	0	540	10
48200	ELECTRICITY	1,377	1,390	1,560	1,720	0	1,720	23
48300	WATER	123	135	130	136	0	136	0
48400	SOLID WASTE	336	350	340	350	0	350	0
48600	SEWER USE	180	190	180	190	0	190	0
	SUBTOTAL *****	3,557	4,045	4,135	4,356	0	4,356	8
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	275	300	300	300	0	300	0
60051	IT EQUIP SERVICE CONTRACT	267	410	410	410	0	410	0
	SUBTOTAL *****	542	710	710	710	0	710	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,769	203	210	227	0	227	11
70100	SOFTWARE SUBSCRIPTIONS	997	3,248	3,250	3,513	0	3,594	10
71100	OUTSOURCED SERVICES	405	800	400	600	0	600	25-
	SUBTOTAL *****	3,171	4,251	3,860	4,340	0	4,421	4
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	8,694	9,196	9,400	10,538	0	10,538	14
	SUBTOTAL *****	8,694	9,196	9,400	10,538	0	10,538	15
FIXED ASSET ADDITIONS								
92301	REPLC COMPUTER HDWR	0	4,500	0	0	0	0	100-
	SUBTOTAL *****	0	4,500	0	0	0	0	100-
	TOTAL EXPENDITURES *****	222,304	244,285	236,548	245,688	135	262,965	8

Decimal values have been truncated.



911/Joint Communications – Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax dedicated to 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013, and resulted in the transfer of administrative control of these activities from the City of Columbia to Boone County. The revenues are used to pay for all operating costs for the Boone County Joint Communications Office and the Boone County Emergency Management Office, as well as the annual principal and interest for the Emergency Communications Center (ECC), and all costs associated with acquiring and maintaining equipment and technology used in operations.

The Information Technology staff dedicated to the support of 911 and Emergency Management Operations are funded from the proceeds of the 911 sales tax and managed by the County’s Information Technology (IT) Director. Accordingly, they are presented as part of the IT budget which is included in the General Government Operations section of this document.

Funding for Boone County Joint Communications (BCJC) is provided from the following sources:

- 911/Emergency Management Sales Tax Fund
 - Joint Communication Operations (2701)
 - Radio Network Operations (2704)
 - BoCo Joint Comm Administration (2711)
 - Radio Network Improvements (2706)
- 911 Prepaid Wireless Fee Fund (2710)

The County Commission establishes and approves the appropriations for all budgets.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
270	2701	911/Joint Communications Operations	\$ 2,535,569	\$ 3,047,940	\$ 5,311,400	\$ 327,802	\$ 7,000	\$ 5,646,202
270	2704	Joint Communications Radio Network	594,449	2,438,329	262,563	634,561	1,628,500	2,525,624
270	2706	Radio Network Improvements	1,519,731	741,434	-	883,829	7,013,250	7,897,079
270	2711	911/Joint Communications Admin	1,019,641	1,011,920	873,358	456,715	-	1,330,073
271	2710	911 Prepaid Wireless Fee	-	-	-	60,000	-	60,000
Total			\$ 5,669,390	\$ 7,239,623	\$ 6,447,321	\$ 2,362,907	\$ 8,648,750	\$ 17,458,978

911/Joint Communications– Combined Budget

Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	2022	2023	Full-time Equivalent Positions			2024	
	Full-time Equivalent	Full-time Equivalent	Dept. 2701	Dept. 2704	Dept. 2711	Total	
Joint Communication Operations							
Director, 911/Joint Communications	0.50	1.00	-	-	1.00	1.00	-
Deputy Director, 911/Joint Communications	1.00	1.00	-	-	1.00	1.00	-
Operations Manager	1.00	1.00	-	-	1.00	1.00	-
Shift Supervisor	4.00	4.00	4.00	-	-	4.00	-
Training/QA Coordinator	1.00	1.00	-	-	1.00	1.00	-
Lead Emergency Telecommunicator	4.00	6.00	6.00	-	-	6.00	-
ETC Trainee / ETC I / ETC II	59.56	57.07	57.07	-	-	57.07	-
Budget Administrator	1.00	1.00	-	-	1.00	1.00	-
Administrative Coordinator	1.38	1.38	-	-	1.38	1.38	-
Records Custodian	1.00	1.00	-	-	1.00	1.00	-
Services Specialist	-	-	-	-	2.00	2.00	2.00
Administrative Technician II	0.75	0.75	-	-	0.75	0.75	-
Facilities Maintenance Technician	-	-	-	-	-	-	-
Dispatch Support/Services Specialist	3.64	3.64	3.64	-	-	3.64	-
Dispatch Certification Instructor	0.70	0.70	0.70	-	-	0.70	-
Subtotal	79.53	79.54	71.41	-	10.13	81.54	2.00
Joint Communications Radio Network							
Radio Network Supervisor	1.00	1.00	-	1.00	-	1.00	-
Radio Maintenance Technician I/II	2.00	2.00	-	2.00	-	2.00	-
Facilities Maintenance Technician	0.70	0.70	-	0.70	-	0.70	-
Subtotal	3.70	3.70	-	3.70	-	3.70	-
Total FTEs	83.23	83.24	71.41	3.70	10.13	85.24	2.00
Overtime	\$ 376,081	\$ 463,500	\$ 401,488	\$ 3,200	\$ 30,000	\$ 434,688	\$ (28,812)
Holiday	\$ 14,886	\$ 11,800	\$ 15,788	\$ 100	\$ -	\$ 15,888	\$ 4,088

911/Joint Communications

Department Numbers 2701, 2704, 2706, 2710, 2711

Mission

The 911/Joint Communications Center provides enhanced 911 call-taking and dispatch services for all of Boone County. The Center dispatches for Police, Fire, and Emergency Medical Services (EMS) to ten different agencies throughout Boone County. The Joint Communications Center also coordinates with other public safety agencies such as Poison Control and the Missouri State Highway Patrol.

In the event of a natural disaster or man-made emergency, the Center acts as the communication arm of the Office of Emergency Management. They also activate the early warning system and retrieve data from the National Crime Information Center (NCIC) and the Missouri Uniform Law Enforcement System (MULES) systems for the law enforcement agencies they serve.

Budget Highlights

Voters approved a permanent three-eighths cent sales tax in April 2013 used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of 911 operations occurred in phases spanning several years. The FY 2014 budget reflected the first phase, which encompassed transition of funding from the various user agencies to the new sales tax accompanied by increases in staffing levels. During this phase, the budget authorized 100% reimbursement to the City of Columbia for 911 operating costs incurred by the City. During the second phase of the transition, City employees became County employees effective January 1, 2015; however, the operations continue to be housed in the existing city-owned facility and the County reimbursed the City for 100% of the non-personnel operating costs incurred by the City. During this phase, ownership of assets, licenses, and equipment were formally transferred from the City of Columbia to Boone County and vendor contracts were systematically transitioned to the County. The final phase of transition relocated operations to the newly constructed Emergency Communications Center (ECC), which occurred in 2017.

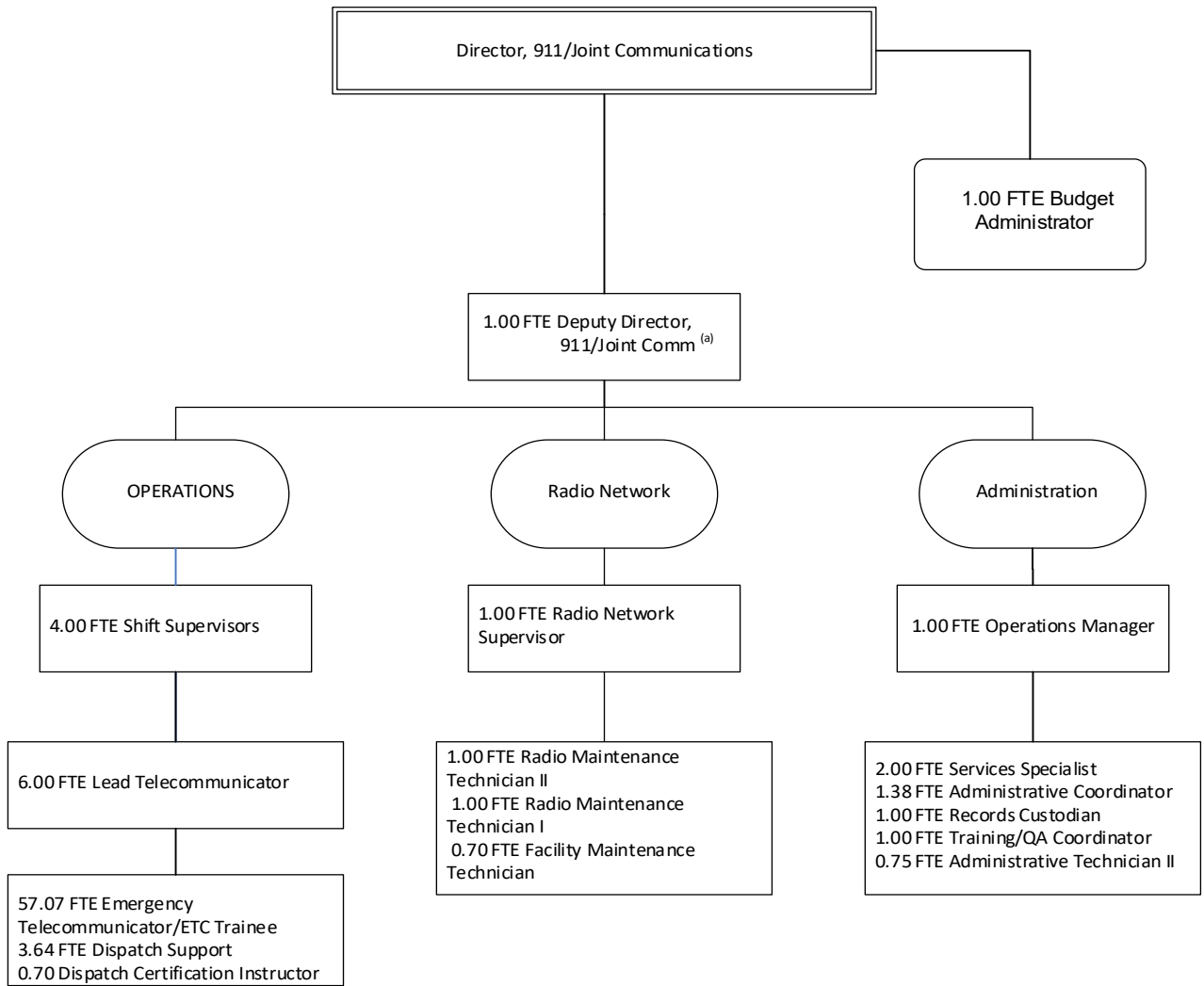
Effective with the FY 2021 budget, administrative activities and costs have been assigned to a new cost center (2711) which results in operating activities and costs organized around three branches: Administration, Operations, and Radio Network.

The FY 2024 budget includes a new tiered system for Emergency Telecommunicator positions, creating the Emergency Telecommunicator I and II full-time benefited positions.

The FY 2024 budget also includes \$2.7 million for a variety of upgrades and improvements to the radio communications network.

911/Joint Communications

Organizational Chart



(a) The Deputy Director is the Manager of Administrative Services and takes over the responsibilities of the Director should his/her office be absent or vacant.

911/Joint Communications

Annual Budget

2701 BOCO JOINT COMM 911 OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	1,114	1,890	900	1,890	0	1,890	0
	SUBTOTAL *****	1,114	1,890	900	1,890	0	1,890	0
MISCELLANEOUS								
3836	SALE OF NON-CAPITAL ASSETS	8,351	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	0	250	275	250	0	250	0
	SUBTOTAL *****	8,351	250	275	250	0	250	0
	TOTAL REVENUES *****	9,465	2,140	1,175	2,140	0	2,140	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,414,672	2,925,469	1,806,550	3,465,645	0	3,773,722	29
10110	OVERTIME	416,058	361,000	413,270	369,930	0	369,930	2
10111	OVERTIME 1.0	0	61,000	0	0	0	31,558	48-
10115	SHIFT DIFFERENTIAL	47,586	55,300	51,524	58,592	0	58,592	5
10120	HOLIDAY WORKED	28,279	0	24,387	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	11,120	11,800	12,201	15,788	0	15,788	33
10200	FICA	142,217	277,350	171,249	299,111	0	314,686	13
10300	HEALTH INSURANCE	160,226	423,672	195,136	529,200	0	529,200	24
10310	COUNTY HSA CONTRIBUTION	16,750	21,600	17,084	25,200	0	25,200	16
10325	DISABILITY INSURANCE	5,134	10,389	6,275	11,345	0	12,078	16
10330	CNTY PD DEPENDENT PREM-HEALTH	26,762	22,859	22,500	38,198	0	38,198	67
10331	CNTY PD DEPENDENT PREM-DENTAL	1,482	1,140	1,257	1,655	0	1,655	45
10350	LIFE INSURANCE	2,424	4,896	2,792	4,896	0	4,896	0
10375	DENTAL INSURANCE	12,829	27,300	13,650	26,880	0	26,880	1-
10400	WORKERS COMP	3,376	7,169	3,688	6,230	0	6,556	8-
10500	401(A) MATCH PLAN	11,660	35,360	11,584	35,360	0	35,360	0
10510	CERF-EMPLOYER PD CONTRIBUTION	37,580	57,718	43,254	63,029	0	67,101	16
	SUBTOTAL *****	2,338,155	4,304,022	2,796,401	4,951,059	0	5,311,400	23
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	731	1,500	1,034	1,500	0	1,500	0
23001	PRINTED MATERIALS	4	100	1	100	0	100	0
23035	REPAIR/MAINTENANCE SUPPLIES	1,496	3,000	4,500	7,300	0	7,300	143
23300	UNIFORMS	12,847	6,000	5,500	7,000	0	7,000	16
23305	UNIFORM MAINTENANCE	515	900	700	900	0	900	0
23501	MEDICINE & MED SUPPLIES/EQUIP	360	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	10,400	8,800	10,000	10,500	0	10,500	19
	SUBTOTAL *****	26,353	20,300	21,735	27,300	0	27,300	34
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,940	3,730	1,800	2,650	0	2,650	28-
37200	REGISTRATION	41,407	90,932	41,225	104,652	0	104,652	15
37220	TRAVEL: TRAINING RELATED	3,746	21,900	8,475	18,075	0	18,075	17-
	SUBTOTAL *****	47,093	116,562	51,500	125,377	0	125,377	8
UTILITIES								
48000	TELEPHONES	52,192	82,800	69,720	78,000	0	78,000	5-
48002	DATA COMMUNICATIONS	48,577	56,100	51,010	56,100	0	56,100	0
48050	MOBILE DEVICE SERVICE	527	600	520	600	0	600	0
	SUBTOTAL *****	101,296	139,500	121,250	134,700	0	134,700	3-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	2,200	1,000	2,200	0	2,200	0
	SUBTOTAL *****	0	2,200	1,000	2,200	0	2,200	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	14,925	22,925	22,025	28,150	0	28,150	22
71101	PROFESSIONAL SERVICES	7,727	7,200	7,500	9,000	0	9,000	25
71501	PARKING	20	25	15	25	0	25	0
	SUBTOTAL *****	22,672	30,150	29,540	37,175	0	37,175	23

911/Joint Communications

OTHER								
85710	TRAVEL-OTHER	0	50	25	50	0	50	0
86900	MISCELLANEOUS	0	1,000	0	1,000	0	1,000	0
SUBTOTAL *****		0	1,050	25	1,050	0	1,050	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	7,000	7,000	0
91300	MACHINERY & EQUIPMENT	0	31,000	26,489	0	0	0	100-
SUBTOTAL *****		0	31,000	26,489	0	7,000	7,000	77-
TOTAL EXPENDITURES *****		2,535,569	4,644,784	3,047,940	5,278,861	7,000	5,646,202	22

2704 BOCO JOINT COMM RADIO OPS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	2,225	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	51	1,000	950	1,000	0	1,000	0
SUBTOTAL *****		2,276	1,000	950	1,000	0	1,000	0
TOTAL REVENUES *****		2,276	1,000	950	1,000	0	1,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	140,735	196,576	153,243	190,174	0	210,332	7
10110	OVERTIME	1,954	1,500	1,590	3,200	0	3,200	113
10118	ON-CALL/CALL-BACK PAY	975	2,080	1,228	0	0	2,080	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	100	0	100	0	100	0
10200	FICA	10,926	14,991	11,908	14,800	0	15,927	6
10300	HEALTH INSURANCE	10,560	12,696	7,142	16,380	0	16,380	29
10310	COUNTY HSA CONTRIBUTION	2,350	2,400	334	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	411	588	400	586	0	639	8
10350	LIFE INSURANCE	169	216	152	216	0	216	0
10375	DENTAL INSURANCE	983	1,260	840	1,260	0	1,260	0
10400	WORKERS COMP	4,163	7,318	5,479	5,682	0	6,116	16-
10500	401(A) MATCH PLAN	1,300	1,560	759	1,560	0	1,560	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,873	3,268	2,814	3,258	0	3,553	8
SUBTOTAL *****		177,399	244,553	185,889	238,416	0	262,563	7
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	18	0	0	0	0	0	0
23001	PRINTED MATERIALS	462	300	500	500	0	500	66
23035	REPAIR/MAINTENANCE SUPPLIES	20,163	44,100	39,200	27,000	0	27,000	38-
23050	OTHER SUPPLIES	1,816	26,000	22,012	28,000	0	28,000	7
23300	UNIFORMS	1,097	1,100	1,500	1,500	0	1,500	36
23810	UNTAGGED HARDWARE AND SOFTWARE	570	1,200	1,200	1,200	0	1,200	0
23850	UNTAGGED EQUIPMENT & TOOLS	8,233	8,000	7,000	8,000	0	8,000	0
23855	UNTAGGED FURNITURE/FIXTURES	280	1,000	500	1,000	0	1,000	0
23860	VEHICLE EQUIPMENT <\$1000	0	1,150	1,100	300	1,000	1,300	13
SUBTOTAL *****		32,639	82,850	73,012	67,500	1,000	68,500	17-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	550	2,975	775	4,200	0	4,200	41
37220	TRAVEL: TRAINING RELATED	2,555	17,500	2,100	15,550	8,000	23,550	34
SUBTOTAL *****		3,105	20,475	2,875	19,750	8,000	27,750	36
UTILITIES								
48002	DATA COMMUNICATIONS	49,576	88,224	48,600	92,520	0	92,520	4
48050	MOBILE DEVICE SERVICE	1,055	1,800	1,544	1,800	0	1,800	0
48200	ELECTRICITY	23,821	29,124	31,000	37,200	0	37,200	27
48400	SOLID WASTE	121	0	699	0	0	0	0
48700	LP GAS/BLDG GENERATOR FUEL	998	2,275	5,300	4,250	0	4,250	86
SUBTOTAL *****		75,571	121,423	87,143	135,770	0	135,770	12
VEHICLE EXPENSE								
59000	FUEL	5,125	8,463	5,150	7,013	0	7,013	17-
59100	VEHICLE REPAIRS/MAINTENANCE	668	1,865	1,200	1,650	0	1,650	11-
59105	TIRES	58	1,050	1,025	1,050	0	1,050	0
SUBTOTAL *****		5,851	11,378	7,375	9,713	0	9,713	15-

911/Joint Communications

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	23,311	25,430	16,426	17,300	0	17,300	31-
60200	EQUIP REPAIRS/MAINTENANCE	6,968	25,030	10,030	20,030	0	20,030	19-
SUBTOTAL *****		30,279	50,460	26,456	37,330	0	37,330	26-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	90,144	97,623	78,785	82,933	0	82,933	15-
71100	OUTSOURCED SERVICES	4,390	67,825	66,867	35,875	0	35,875	47-
71101	PROFESSIONAL SERVICES	87,718	113,000	113,000	113,000	0	113,000	0
71500	LEASE CHARGES (GASB 87)	70,840	69,000	68,790	71,070	0	71,070	3
71501	PARKING	40	100	75	100	0	100	0
71600	EQUIP LEASES & METER CHRG	752	650	650	650	0	650	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	534	750	0	750	0
SUBTOTAL *****		253,884	348,198	328,701	304,378	0	304,378	13-
OTHER								
83810	INTERFUND SERVICES USED	311	1,040	735	1,070	0	1,070	2
85710	TRAVEL-OTHER	0	50	0	50	0	50	0
86850	CONTINGENCY	0	50,000	0	50,000	0	50,000	0
SUBTOTAL *****		311	51,090	735	51,120	0	51,120	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	4,010	124,100	91,033	0	75,000	75,000	39-
91302	COMPUTER SOFTWARE	11,400	0	0	0	0	0	0
91400	AUTO/TRUCKS	0	72,000	72,000	0	30,000	30,000	58-
91900	CONSTRUCTION IN PROGRESS	0	1,350,000	1,350,000	0	1,350,000	1,350,000	0
92200	REPLACEMENT BLDGS & IMPRV	0	21,000	0	0	21,000	21,000	0
92300	REPLCMNT MACH & EQUIP	0	200,000	213,110	0	152,500	152,500	23-
SUBTOTAL *****		15,410	1,767,100	1,726,143	0	1,628,500	1,628,500	8-
TOTAL EXPENDITURES *****		594,449	2,697,527	2,438,329	863,977	1,637,500	2,525,624	6-

2706 BOCO JOINT COMM RADIO IMPVMNTS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	0	0	1,505	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	49,922	361,800	68,823	354,800	129,379	484,179	33
SUBTOTAL *****		49,922	361,800	70,328	354,800	129,379	484,179	34
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	31,784	47,500	45,600	216,400	182,750	399,150	740
71101	PROFESSIONAL SERVICES	5,610	13,700	9,360	500	0	500	96-
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	78	0	0	0	0
SUBTOTAL *****		37,394	61,200	55,038	216,900	182,750	399,650	553
OTHER								
86850	CONTINGENCY	0	2,000	0	0	0	0	100-
SUBTOTAL *****		0	2,000	0	0	0	0	100-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	1,432,415	5,196,800	414,626	5,139,050	561,600	5,700,650	9
91900	CONSTRUCTION IN PROGRESS	0	1,254,800	100,721	963,600	224,000	1,187,600	5-
92300	REPLCMNT MACH & EQUIP	0	73,881	100,721	125,000	0	125,000	69
SUBTOTAL *****		1,432,415	6,525,481	616,068	6,227,650	785,600	7,013,250	7
TOTAL EXPENDITURES *****		1,519,731	6,950,481	741,434	6,799,350	1,097,729	7,897,079	14

2710 WRLSFEEFND BOCO JOINT COMM 911

271 911 PREPAID WIRELESS FEE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3503	PREPAID WIRELESS SERVICE FEE	45,950	60,000	55,000	60,000	0	60,000	0
SUBTOTAL *****		45,950	60,000	55,000	60,000	0	60,000	0

911/Joint Communications

INTEREST							
3711	INT-OVERNIGHT	150	0	585	0	0	0
3712	INT-LONG TERM INVEST	1,508	0	2,015	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-11,505	0	2,500	0	0	0
SUBTOTAL *****		-9,847	0	5,100	0	0	0
TOTAL REVENUES *****		36,103	60,000	60,100	60,000	0	60,000
OTHER							
86850	CONTINGENCY	0	60,000	0	60,000	0	60,000
SUBTOTAL *****		0	60,000	0	60,000	0	60,000
TOTAL EXPENDITURES *****		0	60,000	0	60,000	0	60,000

2711 BOCO JOINT COMM ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	48	100	150	100	0	100	0
3528	REIMB PERSONNEL/PROJECTS	0	250	0	250	0	250	0
SUBTOTAL *****		48	350	150	350	0	350	0
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	45	0	0	0	0	0	0
SUBTOTAL *****		45	0	0	0	0	0	0
TOTAL REVENUES *****		93	350	150	350	0	350	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	463,185	546,861	488,358	542,375	74,048	674,294	23
10110	OVERTIME	37,878	40,000	24,971	30,000	0	30,000	25-
10115	SHIFT DIFFERENTIAL	33	75	15	110	0	110	46
10120	HOLIDAY WORKED	0	0	178	0	0	0	0
10200	FICA	36,335	44,455	38,351	43,795	5,664	52,759	18
10300	HEALTH INSURANCE	39,904	53,520	38,937	66,780	14,832	81,612	52
10310	COUNTY HSA CONTRIBUTION	4,950	4,800	5,105	3,600	0	3,600	25-
10325	DISABILITY INSURANCE	1,539	1,831	1,786	1,873	266	2,294	25
10330	CNTY PD DEPENDENT PREM-HEALTH	8,570	8,696	7,350	7,323	0	7,323	15-
10331	CNTY PD DEPENDENT PREM-DENTAL	488	404	398	147	0	147	63-
10350	LIFE INSURANCE	545	576	557	576	144	720	25
10375	DENTAL INSURANCE	2,994	3,360	2,624	2,940	840	3,780	12
10400	WORKERS COMP	2,776	1,141	3,547	915	164	1,148	0
10500	401(A) MATCH PLAN	4,370	5,460	4,204	4,160	1,300	5,460	0
10510	CERF-EMPLOYER PD CONTRIBUTION	8,454	10,177	7,605	7,766	1,482	10,111	0
SUBTOTAL *****		612,021	721,356	623,986	712,360	98,740	873,358	21
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	126	200	0	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	3,275	5,120	3,700	4,400	0	4,400	14-
23001	PRINTED MATERIALS	32	100	100	100	0	100	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	500	100	500	0	500	0
23050	OTHER SUPPLIES	304	250	150	250	0	250	0
23300	UNIFORMS	624	1,000	1,500	1,000	0	1,000	0
23305	UNIFORM MAINTENANCE	17	50	50	50	0	50	0
23350	SPECIAL PROGRAM SUPPLIES	5,406	14,230	9,500	10,870	0	10,870	23-
23810	UNTAGGED HARDWARE AND SOFTWARE	500	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	149	300	1,000	1,000	400	1,400	366
23855	UNTAGGED FURNITURE/FIXTURES	174	1,000	1,500	1,500	0	1,500	50
23860	VEHICLE EQUIPMENT <\$1000	358	200	100	200	0	200	0
SUBTOTAL *****		10,965	23,050	17,800	19,970	400	20,370	12-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	3,111	3,050	3,115	3,050	0	3,050	0
37200	REGISTRATION	8,453	8,925	2,064	7,725	0	7,725	13-
37220	TRAVEL: TRAINING RELATED	9,910	13,820	6,944	13,960	0	13,960	1
SUBTOTAL *****		21,474	25,795	12,123	24,735	0	24,735	4-

911/Joint Communications

UTILITIES								
48000	TELEPHONES	25,088	29,000	27,004	28,400	0	28,400	2-
48002	DATA COMMUNICATIONS	33,066	38,760	39,380	41,160	0	41,160	6
48050	MOBILE DEVICE SERVICE	527	600	520	600	1,200	1,800	200
48060	CELL PHONE/DATA-EMPLOYEE REIMB	533	1,620	1,000	1,620	0	1,620	0
SUBTOTAL *****		59,214	69,980	67,904	71,780	1,200	72,980	4
VEHICLE EXPENSE								
59000	FUEL	4,414	5,250	4,780	4,900	0	4,900	6-
59025	VEHICLE TITLE/LICENSE/PLATES	0	75	65	75	0	75	0
59100	VEHICLE REPAIRS/MAINTENANCE	986	2,565	1,675	3,000	0	3,000	16
59105	TIRES	0	1,050	1,025	2,450	0	2,450	133
SUBTOTAL *****		5,400	8,940	7,545	10,425	0	10,425	17
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,660	2,635	1,686	2,335	0	2,335	11-
60200	EQUIP REPAIRS/MAINTENANCE	31	1,045	645	1,045	0	1,045	0
SUBTOTAL *****		1,691	3,680	2,331	3,380	0	3,380	8-
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	50	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	4,402	70,160	9,015	10,560	3,500	14,060	79-
71101	PROFESSIONAL SERVICES	158,972	353,600	101,000	103,600	0	103,600	70-
71501	PARKING	52	50	25	50	0	50	0
71526	DISPOSAL SERVICES	360	455	390	455	0	455	0
SUBTOTAL *****		163,836	424,265	110,430	114,665	3,500	118,165	72-
OTHER								
83100	AWARDS	3,874	4,130	4,111	4,730	0	4,730	14
83200	FEES & COMMISSIONS	0	50	0	50	0	50	0
83810	INTERFUND SERVICES USED	424	585	326	605	0	605	3
84010	RECEPTION/MEETINGS	1,606	1,850	1,900	2,150	0	2,150	16
84300	PUBLIC NOTICE/ADVERTISING SRVC	114,321	182,000	150,000	182,000	0	182,000	0
85710	TRAVEL-OTHER	7,471	5,550	5,050	6,050	0	6,050	9
86300	TESTING	7,146	5,875	8,414	11,075	0	11,075	88
SUBTOTAL *****		134,842	200,040	169,801	206,660	0	206,660	3
FIXED ASSET ADDITIONS								
92400	REPLCMNT AUTO/TRUCKS	10,198	0	0	0	0	0	0
SUBTOTAL *****		10,198	0	0	0	0	0	0
TOTAL EXPENDITURES *****		1,019,641	1,477,106	1,011,920	1,163,975	103,840	1,330,073	10-

Decimal values have been truncated.

Emergency Management– Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax dedicated to 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013, and resulted in the transfer of administrative control of these activities from the city of Columbia to Boone County. Transition of Emergency Management operations to Boone County occurred in several phases: administrative control for Emergency Management was temporarily transferred from the City of Columbia to the Boone County Fire Protection District (BCFPD) in 2013; financial responsibility was transferred to the County effective January 1, 2014; and transfer of administrative control from the BCFPD to Boone County occurred in 2017.

The Office of Emergency Management provides emergency management planning and response services for Boone County. Effective in FY 2014, these services are funded by the revenues of the new voter approved sales tax. Previously, these services were funded through a cost-sharing intergovernmental agreement with the City of Columbia.

The Information Technology staff dedicated to the support of 911 and Emergency Management Operations are funded from the proceeds of the 911 sales tax and accounted for within the General Government Operations Information Technology budget.

The funding sources include the following:

- 911/Emergency Management Sales Tax Fund (270)
 - Emergency Management Operations (2702)
 - Disaster Relief Activities (2707)
- Local Emergency Planning Committee (LEPC) Fund (210)
 - Local Emergency Planning Committee (2100)
 - LEPC-CEPF Grant (2101)

The County Commission establishes and approves the appropriations for all budgets.

Emergency Management– Combined Budget Summary

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
210	2100	Local Emergency Planning Committee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
210	2101	LEPC-CEPF Grant	1,868	31,688	-	3,950	-	3,950
270	2702	Emergency Management Operations	1,093,427	1,349,459	695,650	1,255,143	379,660	2,330,453
270	2707	Disaster Relief Activities	-	-	-	500,000	-	500,000
Total			\$ 1,095,295	\$ 1,381,147	\$ 695,650	\$ 1,759,093	\$ 379,660	\$ 2,834,403

Personnel Summary

Position Title	2022	2023	2024	Change
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	
408050 Director, Emergency Communications Center	0.50	-	-	-
408300 Director, Emergency Management	-	1.00	1.00	-
408301 Deputy Director, Emergency Management	1.00	1.00	1.00	-
408310 Mitigation & Recovery Specialist	1.00	1.00	1.00	-
408311 Planning & Preparedness Specialist	1.50	1.50	1.50	-
408312 Training/Exercise Specialist	1.00	1.00	1.00	-
101200 Administrative Coordinator	1.00	1.00	1.00	-
101400 Administrative Assistant	1.00	1.00	1.00	-
105000 Intern Pool	-	-	0.50	0.50
Total FTEs	7.00	7.50	8.00	0.50
Overtime	\$ 24,213	\$ 54,515	\$ 48,760	\$ (5,755)
Holiday	\$ -	\$ -	\$ -	\$ -

Office of Emergency Management

Department Numbers 2100, 2101, 2702, 2707

Mission

The mission of the Office of Emergency Management is to prepare, mitigate, respond, and recover from disasters through coordinating efforts between public safety, public services, government agencies, and the citizens of our community.

Budget Highlights

Prior to FY 2013, emergency management services were provided by the City of Columbia and jointly funded by the City and Boone County. The County's costs were paid as reimbursement to the City of Columbia from appropriations within the General Fund (Department 1287).

Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The Office of Emergency Management moved its operations into the new Emergency Communications Center in late 2016.

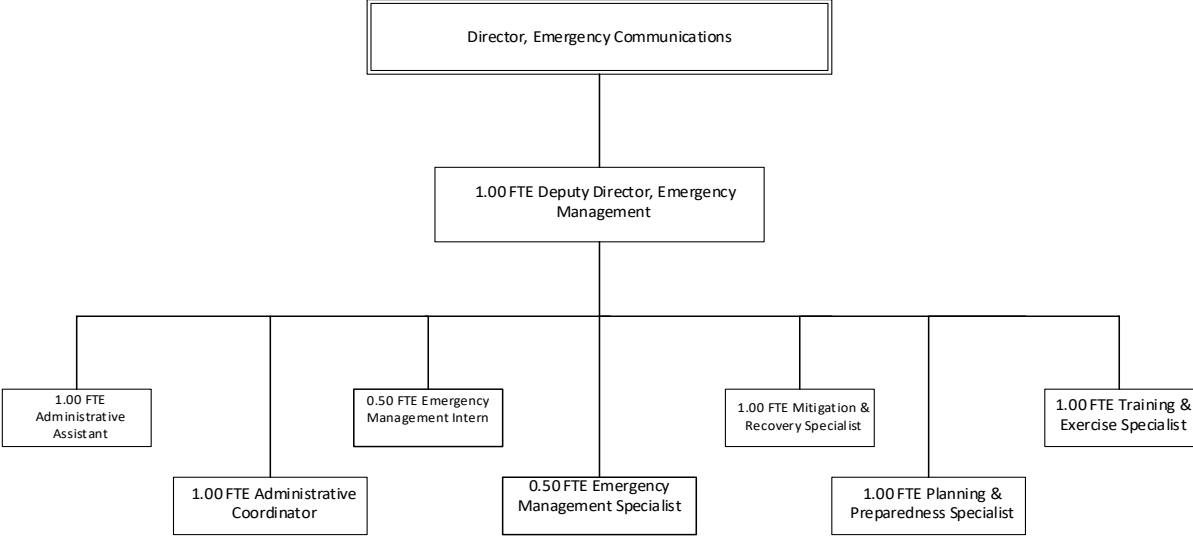
The FY 2024 budget includes funding for five new emergency sirens and routine siren pole replacements, as well as the replacement of ten siren poles and heads that have reached end of life. Additionally, the FY 2024 budget includes additional authority for a consultant to review the County's emergency operations plans prior to the accreditation process. There are no other significant changes to the budget.

The Local Emergency Planning Committee budget (2100 and 2101) was established mid-year 1998 to account for revenues received by the Local Emergency Planning Committee (LEPC) from the State of Missouri. Unexpended funds received in one year accumulate in the fund and are available for subsequent appropriation.

There are no significant changes to the budget.

Office of Emergency Management

Organizational Chart



Office of Emergency Management

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	24	0	90	0	0	0	0
3712	INT-LONG TERM INVEST	241	0	310	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,713	0	0	0	0	0	0
	SUBTOTAL *****	-1,448	0	400	0	0	0	0
	TOTAL REVENUES *****	-1,448	0	400	0	0	0	0

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	12,159	32,955	26,750	0	0	0	100-
	SUBTOTAL *****	12,159	32,955	26,750	0	0	0	100-
	TOTAL REVENUES *****	12,159	32,955	26,750	0	0	0	100-
MATERIALS & SUPPLIES								
23036	SAFETY SUPPLIES & EQUIPMENT	0	9,667	6,400	0	0	0	100-
	SUBTOTAL *****	0	9,667	6,400	0	0	0	100-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	400	0	0	0	0
	SUBTOTAL *****	0	0	400	0	0	0	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	298	0	0	0	0	0	0
71106	CONTRACTED SERVICES	0	6,900	6,900	0	0	0	100-
71110	CONTRACT LABOR	0	1,500	0	1,500	0	1,500	0
	SUBTOTAL *****	298	8,400	6,900	1,500	0	1,500	82-
OTHER								
84010	RECEPTION/MEETINGS	1,570	1,650	1,600	1,650	0	1,650	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	800	0	800	0	800	0
	SUBTOTAL *****	1,570	2,450	1,600	2,450	0	2,450	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	16,388	16,388	0	0	0	100-
	SUBTOTAL *****	0	16,388	16,388	0	0	0	100-
	TOTAL EXPENDITURES *****	1,868	36,905	31,688	3,950	0	3,950	89-

2702 EMERGENCY MGMT OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	159,313	144,958	150,000	113,000	0	113,000	22-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	10,000	9,800	0	0	0	100-
3482	FEDERAL DISASTER REIMB (FEMA)	27,023	0	0	0	0	0	0
	SUBTOTAL *****	186,336	154,958	159,800	113,000	0	113,000	27-

Office of Emergency Management

MISCELLANEOUS								
3880	CONTRIBUTIONS	6,567	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	61	0	0	0	0	0	0
SUBTOTAL *****		6,628	0	0	0	0	0	0
TOTAL REVENUES *****		192,964	154,958	159,800	113,000	0	113,000	27-
PERSONAL SERVICES								
10100	SALARIES & WAGES	371,269	427,145	374,673	437,933	14,980	505,464	18
10110	OVERTIME	13,122	54,515	21,541	48,760	0	48,760	10-
10120	HOLIDAY WORKED	339	0	625	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	168	0	0	0	0
10200	FICA	28,533	36,338	29,822	37,232	1,146	41,212	13
10300	HEALTH INSURANCE	34,177	46,488	36,461	57,960	0	57,960	24
10310	COUNTY HSA CONTRIBUTION	6,300	4,800	6,042	3,600	0	3,600	25-
10325	DISABILITY INSURANCE	1,158	1,410	1,152	1,493	0	1,626	15
10330	CNTY PD DEPENDENT PREM-HEALTH	2,970	2,142	953	4,185	0	4,185	95
10331	CNTY PD DEPENDENT PREM-DENTAL	294	220	71	147	0	147	33-
10350	LIFE INSURANCE	444	504	441	504	0	504	0
10375	DENTAL INSURANCE	2,655	2,940	2,225	2,940	0	2,940	0
10400	WORKERS COMP	15,300	18,498	15,325	14,795	654	16,575	10-
10500	401(A) MATCH PLAN	1,625	3,640	1,553	3,640	0	3,640	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,338	7,837	7,160	8,296	0	9,037	15
SUBTOTAL *****		484,524	606,477	498,212	621,485	16,780	695,650	15
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	169	1,000	0	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	1,277	3,068	3,068	3,108	1,750	4,508	46
23000	OFFICE SUPPLIES	2,988	3,900	3,900	3,850	0	3,850	1-
23001	PRINTED MATERIALS	133	1,250	1,250	275	11,575	11,850	848
23300	UNIFORMS	1,335	8,000	1,500	3,200	0	3,200	60-
23350	SPECIAL PROGRAM SUPPLIES	65,943	44,591	44,591	23,414	41,500	64,914	45
23400	FOOD	992	875	875	1,750	0	1,750	100
23501	MEDICINE & MED SUPPLIES/EQUIP	425	40,000	40,000	40,000	0	40,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	7,693	0	0	0	0	0	0
23820	COMPUTER HARDWARE <\$1000	912	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	9,997	4,030	4,030	3,500	2,380	5,880	45
23860	VEHICLE EQUIPMENT <\$1000	308	1,200	1,200	1,200	6,500	7,700	541
SUBTOTAL *****		92,172	107,914	100,414	80,297	63,705	143,652	33
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	583	2,380	2,380	1,820	3,950	5,770	142
37200	REGISTRATION	4,742	10,400	7,500	12,769	1,200	13,969	34
37220	TRAVEL: TRAINING RELATED	13,136	57,163	30,470	77,291	9,136	86,427	51
SUBTOTAL *****		18,461	69,943	40,350	91,880	14,286	106,166	52
UTILITIES								
48000	TELEPHONES	1,811	1,920	1,920	1,920	0	1,920	0
48050	MOBILE DEVICE SERVICE	2,936	4,860	3,100	4,320	0	4,320	11-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	540	1,080	855	1,080	0	1,080	0
48200	ELECTRICITY	5,853	8,000	8,000	9,000	0	9,000	12
SUBTOTAL *****		11,140	15,860	13,875	16,320	0	16,320	3
VEHICLE EXPENSE								
59000	FUEL	1,246	3,522	3,522	6,483	0	6,483	84
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	30	50	0	50	0
59100	VEHICLE REPAIRS/MAINTENANCE	344	3,750	2,750	4,750	2,000	6,750	80
59105	TIRES	0	750	750	750	1,200	1,950	160
SUBTOTAL *****		1,590	8,022	7,052	12,033	3,200	15,233	90
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	50,797	63,646	63,646	74,846	1,000	75,846	19
60200	EQUIP REPAIRS/MAINTENANCE	1,495	25,000	20,000	25,000	0	25,000	0
60250	EQUIPMENT INSTALLATION CHARGES	49,500	49,950	49,500	0	0	0	100-
SUBTOTAL *****		101,792	138,596	133,146	99,846	1,000	100,846	27-
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	14,958	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	13,135	56,500	40,000	30,450	148,050	177,000	213
71101	PROFESSIONAL SERVICES	2,463	41,000	40,000	0	556,630	406,630	891
71106	CONTRACTED SERVICES	0	10,000	9,800	0	0	0	100-
SUBTOTAL *****		30,556	107,500	89,800	30,450	704,680	583,630	443

Office of Emergency Management

OTHER								
83810	INTERFUND SERVICES USED	2,836	990	500	1,086	0	1,086	9
84010	RECEPTION/MEETINGS	2,641	15,110	15,110	11,350	30,825	42,175	179
84300	PUBLIC NOTICE/ADVERTISING SRVC	28,230	57,500	57,500	68,400	15,000	83,400	45
85710	TRAVEL-OTHER	402	2,000	2,000	2,000	0	2,000	0
86850	CONTINGENCY	0	0	0	0	160,635	160,635	0
86910	PY ENCUMBRANCES NOT USED	0	0	0	0	0	0	0
SUBTOTAL *****		34,109	75,600	75,110	82,836	206,460	289,296	283
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	319,083	392,004	391,500	0	324,660	324,660	17-
91400	AUTO/TRUCKS	0	0	0	0	55,000	55,000	0
SUBTOTAL *****		319,083	392,004	391,500	0	379,660	379,660	3-
TOTAL EXPENDITURES *****		1,093,427	1,521,916	1,349,459	1,035,147	1,389,771	2,330,453	53

2707 DISASTER RELIEF ACTIVITIES

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS		ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	
OTHER								
86850	CONTINGENCY	0	500,000	0	500,000	0	500,000	0
SUBTOTAL *****		0	500,000	0	500,000	0	500,000	0
TOTAL EXPENDITURES *****		0	500,000	0	500,000	0	500,000	0

Decimal values have been truncated.

911/Joint Communications and Emergency Management – Sales Tax Revenue

Department 2700

Mission

This budget accounts for the sales tax revenue and investment income attributable to the permanent three-eighths cent sales tax, approved by voters on April 2013. The sales tax revenue is used for 911 and Emergency Management facilities, equipment, and operations. This budget also accounts for various appropriations properly paid from the 911/Emergency Management Sales Tax Fund, but which are not assigned to the operating budgets for 911 or Emergency Management. For instance, this budget includes appropriations for Tax Increment Financing (TIF) payments to the City of Columbia pertaining to several city-approved TIF projects; transfers to the debt service fund to pay principal and interest on bonds issued for the Emergency Communications Center; insurance premiums, deductibles, and insurance claim activity, and reimbursement to the General Fund for inter-fund services used (legal, Human Resources, Purchasing, Information Technology, etc.).

Budget Highlights

There are no significant changes to this budget.

Annual Budget

2700 911/EM NON-DEPARTMENTAL

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
SALES & USE TAXES								
3110	SALES TAXES	13,426,333	13,750,000	13,576,708	13,848,242	0	13,848,242	0
	SUBTOTAL *****	13,426,333	13,750,000	13,576,708	13,848,242	0	13,848,242	1
INTEREST								
3711	INT-OVERNIGHT	26,681	20,000	104,850	40,000	0	40,000	100
3712	INT-LONG TERM INVEST	267,549	225,000	342,960	300,000	0	300,000	33
3718	INT-SALES TAX	755	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-2,054,626	0	0	0	0	0	0
	SUBTOTAL *****	-1,759,641	245,000	447,810	340,000	0	340,000	39
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	16,750	0	0	0	0	0	0
3836	SALE OF NON-CAPITAL ASSETS	200	0	32	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	31,647	16,000	35,000	26,000	0	26,000	62
	SUBTOTAL *****	48,597	16,000	35,032	26,000	0	26,000	62
OTHER FINANCING SOURCES								
3915	OTI: FROM CAPITAL PROJECT FUND	0	1,266,183	1,266,183	0	0	0	100-
	SUBTOTAL *****	0	1,266,183	1,266,183	0	0	0	100-
	TOTAL REVENUES *****	11,715,289	15,277,183	15,325,733	14,214,242	0	14,214,242	7-

911/Joint Communications and Emergency Management – Sales Tax Revenue

OTHER								
83810	INTERFUND SERVICES USED	473,000	537,000	537,000	623,252	0	623,252	16
83920	OTO: TO DEBT SERVICE FUND	867,962	869,812	869,812	871,062	0	871,062	0
84200	OTHER CONTRACTS	0	6,000,000	0	0	6,000,000	0	100-
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86850	CONTINGENCY	0	25,000	0	25,000	0	1,185,635	,642
86882	TIF SALES TAX PAYMENTS	7,122	6,500	7,670	7,500	0	7,500	15
86910	PY ENCUMBRANCES NOT USED	0	0	-369,597	0	0	0	0
SUBTOTAL *****		1,348,084	7,538,312	1,044,885	1,626,814	6,000,000	2,787,449	63-
TOTAL EXPENDITURES *****		1,348,084	7,538,312	1,044,885	1,626,814	6,000,000	2,787,449	63-

Decimal values have been truncated.

Public Administrator

Department Number 1200

Mission

The office of the Public Administrator, an elected official, was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases:

- When a stranger dies intestate in the county without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify;
- When persons die intestate without any known heirs;
- When persons unknown die or are found dead in the county;
- When money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same;
- When any estate of any person who dies intestate therein, or elsewhere, is left in the county liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state;
- The persons of all minors under the age of fourteen years, whose parents are deceased, and who have no legal guardian or conservator;
- The estates of all minors whose parents are deceased, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate;
- The estates or person and estate of all disabled or incapacitated persons in this county who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify;
- Where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

As guardian, the Public Administrator acts in the ward's best interest by providing for appropriate care, treatment, habilitation, education, support and maintenance. An annual report is filed with Probate Court documenting information concerning the care, placement and condition of each designated ward as well as the frequency and nature of personal contact made throughout the year.

As conservator, the Public Administrator investigates and administers estates; protects property from waste, loss or theft; conducts thorough investigations to discover assets; liquidates assets at public sales and/or distributes assets to appropriate heirs; pays bills and taxes; locates persons entitled to receive inheritances; and makes appropriate burial arrangements when necessary. Each year a detailed settlement of accounts must be filed with the court.

The Public Administrator acts under the authority of the Missouri Circuit Court, Probate Division.

Public Administrator

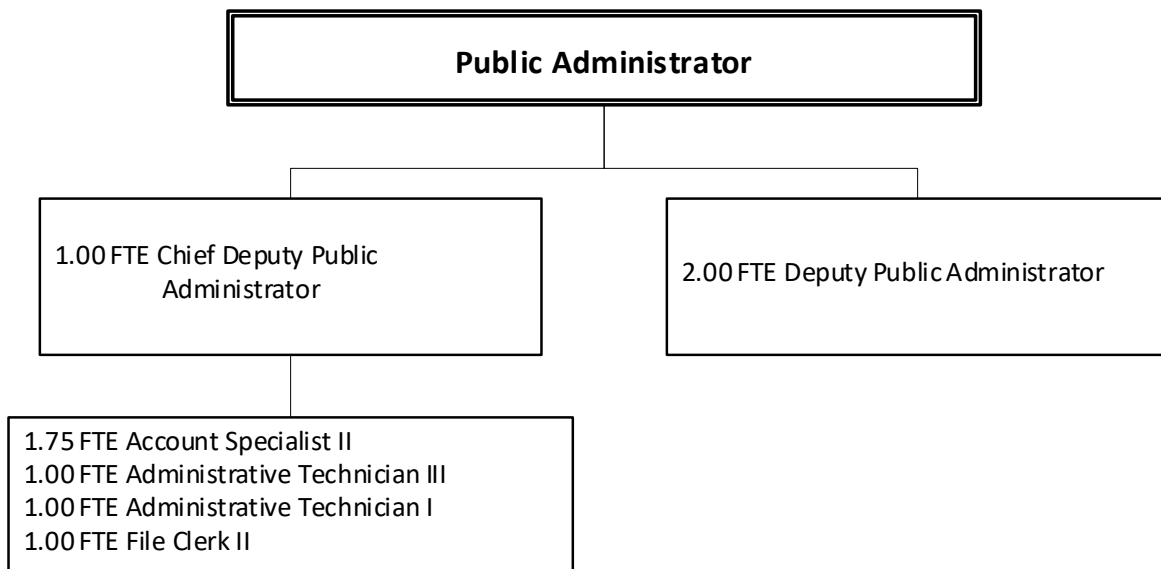
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2022	2023	2024	2023-2024
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	2.00	2.00	2.00	-
Account Specialist II	1.75	1.75	1.75	-
Administrative Technician III	1.00	1.00	1.00	-
Administrative Technician I	1.00	1.00	1.00	-
File Clerk II	1.00	1.00	1.00	-
Total FTEs	8.75	8.75	8.75	-
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3559	PUBLIC ADM. FEES	130,913	110,000	106,700	110,000	0	110,000	0
	SUBTOTAL *****	130,913	110,000	106,700	110,000	0	110,000	0
	TOTAL REVENUES *****	130,913	110,000	106,700	110,000	0	110,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	401,647	456,928	434,326	461,255	0	514,462	12
10200	FICA	29,624	34,445	32,622	35,286	0	38,088	10
10300	HEALTH INSURANCE	47,579	59,868	45,615	73,080	0	73,080	22
10310	COUNTY HSA CONTRIBUTION	4,750	6,000	5,050	6,000	0	6,000	0
10325	DISABILITY INSURANCE	1,411	1,599	1,476	1,660	0	1,792	12
10330	CNTY PD DEPENDENT PREM-HEALTH	4,604	4,284	2,806	2,551	0	2,551	40-
10331	CNTY PD DEPENDENT PREM-DENTAL	371	220	132	110	0	110	50-
10350	LIFE INSURANCE	624	648	581	648	0	648	0
10375	DENTAL INSURANCE	3,185	3,360	2,905	3,780	0	3,780	12
10400	WORKERS COMP	8,950	10,967	10,421	8,893	0	8,952	18-
10500	401(A) MATCH PLAN	3,790	4,680	3,314	4,680	0	4,680	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,145	6,574	5,989	6,730	0	7,463	13
	SUBTOTAL *****	512,680	589,573	545,237	604,673	0	661,606	12
MATERIALS & SUPPLIES								
22005	MAILING FEES/PERMITS/RENTALS	332	325	354	385	0	385	18
23000	OFFICE SUPPLIES	1,951	3,000	3,000	3,000	0	3,000	0
23001	PRINTED MATERIALS	525	1,200	1,200	1,335	0	1,335	11
23850	UNTAGGED EQUIPMENT & TOOLS	1,127	0	800	800	0	800	0
23855	UNTAGGED FURNITURE/FIXTURES	0	800	0	0	0	0	100-
	SUBTOTAL *****	3,935	5,325	5,354	5,520	0	5,520	4
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	79	52	78	52	0	52	0
37200	REGISTRATION	950	1,000	875	1,400	0	1,400	40
37220	TRAVEL: TRAINING RELATED	2,400	2,500	2,318	2,550	0	2,550	2
	SUBTOTAL *****	3,429	3,552	3,271	4,002	0	4,002	13
UTILITIES								
48000	TELEPHONES	741	850	766	850	0	850	0
48050	MOBILE DEVICE SERVICE	1,021	1,025	978	1,025	0	1,025	0
	SUBTOTAL *****	1,762	1,875	1,744	1,875	0	1,875	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	603	610	634	660	0	660	8
60200	EQUIP REPAIRS/MAINTENANCE	0	300	0	300	0	300	0
	SUBTOTAL *****	603	910	634	960	0	960	5
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	150	100	150	100	0	100	0
71105	LEGAL SERVICES	1,667	2,500	2,500	3,000	0	3,000	20
	SUBTOTAL *****	1,817	2,600	2,650	3,100	0	3,100	19
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	36,490	36,503	36,921	43,067	0	43,067	17
85710	TRAVEL-OTHER	7,552	23,000	10,460	15,000	0	15,000	34-
	SUBTOTAL *****	44,042	59,503	47,381	58,067	0	58,067	2-
	TOTAL EXPENDITURES *****	568,268	663,338	606,271	678,197	0	735,130	11

Decimal values have been truncated.

Medical Examiner

Department Number 1280

Mission

The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Boone County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute. All services are obtained through contractual arrangements with the University of Missouri, Department of Pathology and Anatomical sciences within the School of Medicine.

Budget Highlights

As noted above, the County contracts with the University of Missouri for Medical Examiner services as well as death investigator services, morgue use, testing, and administrative support. This budget includes appropriations for these contractual services.

The budget reflects agreed-upon contract pricing increases. There are no other significant changes to the budget.

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	376,967	388,276	388,276	411,573	0	411,573	6
	SUBTOTAL *****	376,967	388,276	388,276	411,573	0	411,573	6
	TOTAL EXPENDITURES *****	376,967	388,276	388,276	411,573	0	411,573	6

Decimal values have been truncated.

District Defender

Department Number 1285

Mission

The District Defender, previously known as the Public Defender, provides legal defenses for all indigent persons charged with criminal offenses who request a District Defender. The District Defender’s Office is primarily funded by the State of Missouri. As required by statute, Boone County provides office space and utilities. The County provides space for the District Defender within a County-owned facility. The annual costs for utilities and facilities maintenance associated with this space are accounted for within the annual budget as an internal service charge. All other operating costs of the District Defender’s office are paid by the State of Missouri.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1285 GF PUBLIC DEFENDER

100 GENERAL FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2022 ACTUAL</u>	<u>2023 BUDGET + REVISIONS</u>	<u>2023 ESTIMATED</u>	<u>2024 CORE REQUEST</u>	<u>2024 SUPPLEMENTAL REQUEST</u>	<u>2024 ADOPTED BUDGET</u>	<u>%CHG FROM PY BUD</u>
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	38,010	41,370	41,538	47,984	0	47,984	15
	SUBTOTAL *****	38,010	41,370	41,538	47,984	0	47,984	16
	TOTAL EXPENDITURES *****	38,010	41,370	41,538	47,984	0	47,984	16

Decimal values have been truncated.

Law Enforcement Sales Tax

Department Number 2900

Mission

This cost center accounts for the revenue received from the permanent one-eighth cent Law Enforcement sales tax which is accounted for within the Law Enforcement Services Fund (Fund 290). Annual appropriations from the fund provide supplemental funding for Sheriff and Adult Detention Operations, Prosecuting Attorney Operations, and Circuit Court Alternative Sentencing Operations which are accounted for within each respective operating budget.

This cost center accounts for the revenue received within the fund as a whole as well as annual emergency appropriations assigned to the fund as a whole rather than to individual cost centers (such as the Sheriff and Adult Detention, Prosecuting Attorney, etc...) and includes such things as the insurance claims deductibles, Emergency, and the annual Tax Increment Financing (TIF) payment made to the City of Columbia.

The County Commission and County Auditor administer this budget.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

2900 LEST NON-DEPARTMENTAL

290 LAW ENFORCEMENT SERVICES FUND

ACCT DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
SALES & USE TAXES							
3110 SALES TAXES	4,475,918	4,584,000	4,526,047	4,616,567	0	4,616,567	0
3115 USE TAX	0	210,000	632,195	644,839	0	644,839	207
SUBTOTAL *****	4,475,918	4,794,000	5,158,242	5,261,406	0	5,261,406	10
INTEREST							
3711 INT-OVERNIGHT	3,827	2,600	15,695	2,600	0	2,600	0
3712 INT-LONG TERM INVEST	37,746	29,500	54,190	29,500	0	29,500	0
3718 INT-SALES TAX	252	0	0	0	0	0	0
3798 INC/DEC IN FV OF INVESTMENTS	-269,336	0	0	0	0	0	0
SUBTOTAL *****	-227,511	32,100	69,885	32,100	0	32,100	0
MISCELLANEOUS							
3826 PRIOR YEAR COST REPAYMENT	732	0	0	0	0	0	0
3871 CERF EMPLOYER CONTRIBUTION REF	15,311	0	9,000	7,235	0	7,235	0
SUBTOTAL *****	16,043	0	9,000	7,235	0	7,235	0
OTHER FINANCING SOURCES							
3911 OTI:INTERNAL SERVICE FUND	115,006	0	0	0	0	0	0
SUBTOTAL *****	115,006	0	0	0	0	0	0
TOTAL REVENUES *****	4,379,456	4,826,100	5,237,127	5,300,741	0	5,300,741	10

Law Enforcement Sales Tax

Dept. No. 2900

OTHER								
86800	EMERGENCY	0	25,000	0	25,000	0	25,000	0
86850	CONTINGENCY	0	0	0	0	0	104,800	0
86882	TIF SALES TAX PAYMENTS	2,564	2,300	2,800	2,800	0	2,800	21
86910	PY ENCUMBRANCES NOT USED	0	0	-4,733	0	0	0	0
SUBTOTAL *****		2,564	27,300	-1,933	27,800	0	132,600	386
TOTAL EXPENDITURES *****		2,564	27,300	-1,933	27,800	0	132,600	386

Decimal values have been truncated.



Resource Management— Combined Budget Summary

Description of Funding Sources

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of what was then known as the Public Works Department, both of which are funded through the Road and Bridge Fund, to form the new department of Resource Management.

Prior to this consolidation, the County operated a Public Works Department (funded entirely from the Road and Bridge Fund) which included the following divisions: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. Road and Bridge Maintenance activities continue to be funded from the Road and Bridge Fund and are presented in a separate budget section.

The consolidated activities of Resource Management are represented organizationally and functionally as a new department consisting of four divisions: Planning, Inspection, Engineering, and Administration. Cost centers have been established to ensure that that shared costs are correctly apportioned between the General Fund and the Road and Bridge Fund.

County appropriations consist of the following:

- General Fund
 - Neighborhood Improvement District (NID) Administration (1340)
 - Solid Waste Recycling (1360)
 - Boone County Regional Sewer District Management Services (1370)
 - Land Use Planning (1710)
 - Administration (1711)
 - Building Inspection (1720)
 - Stormwater Planning (1725)
- Road and Bridge Fund
 - Road Inspection (2045)
 - Stormwater Planning (2046)
 - Administration (2081)
 - Engineering (2082)
- Storm Water Grants Fund
 - Grants (2142)
- Road Development Agreements
 - Gans Road Development Agreement (2170)

Resource Management Summary

Detailed information is presented for each of these budgets on the following pages.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	GF NID Administration	\$ 270	\$ 100	\$ -	\$ 5,250	\$ -	\$ 5,250
100	1360	Solid Waste Recycling BC Regional Sewer Dist	132,423	138,464	27,316	119,176	25,864	172,356
100	1370	Mgmt Service	-	-	-	-	-	-
100	1710	GF RM Land Use Planning	363,846	527,823	472,612	93,153	-	565,765
100	1711	GF RM Administration	158,448	533,466	151,858	441,445	-	593,303
100	1720	GF RM Building Inspection	433,920	481,947	544,103	114,197	40,000	698,300
100	1725	GF RM Stormwater Planning	155,782	561,850	172,861	183,196	1,500	357,557
204	2045	R&B RM Road Inspection	235,871	260,742	317,281	25,015	-	342,296
204	2046	R&B RM Stormwater Planning	157,422	168,284	172,971	181,304	1,500	355,775
204	2081	R&B RM Administration	165,661	216,210	104,514	464,345	-	568,859
204	2082	R&B RM Engineering	515,760	536,475	568,161	32,439	4,500	605,100
214	2142	RM Grants (STRMWTR GRANT FND)	39,245	55	-	-	-	-
Total			\$ 2,358,648	\$ 3,425,416	\$ 2,531,677	\$ 1,659,520	\$ 73,364	\$ 4,264,561

Personnel Summary

Position Title	Departmental Funding Source										2024 Total	
	2022	2023	Full-time Equivalent Positions									
			Dept. 1360	Dept. 1710	Dept. 1711	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046	Dept. 2081		Dept. 2082
Director, Resource Management	1.00	1.00	-	-	0.63	-	-	-	-	0.37	-	1.00
Senior Planner	1.00	1.00	0.25	0.75	-	-	-	-	-	-	-	1.00
Planner	2.00	2.00	-	2.00	-	-	-	-	-	-	-	2.00
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	-	-	-	1.00
Administrative Coordinator	2.00	2.00	-	1.00	-	1.00	-	-	-	-	-	2.00
Budget Administrator	1.00	1.00	-	-	0.50	-	-	-	-	0.50	-	1.00
Chief Building Official	a) 1.00	1.00	-	-	-	1.00	-	-	-	-	-	1.00
Inspector-Building	4.00	4.00	-	-	-	4.00	-	-	-	-	-	4.00
On-Site WW & Rental Housing	-	-	-	-	-	1.00	-	-	-	-	-	1.00
Chief Engineer	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00
Professional Civil Engineer	3.00	3.00	-	-	-	-	0.33	-	0.33	-	2.34	3.00
County Surveyor	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00
Chief Public Works Inspector	1.00	1.00	-	-	-	-	-	1.00	-	-	-	1.00
Right-of-Way Agent	0.75	0.75	-	-	-	-	-	-	-	-	0.75	0.75
Inspector-Construction	3.00	3.00	-	-	-	-	-	3.00	-	-	-	3.00
GIS Technician II	0.50	1.00	-	0.66	-	-	-	-	-	-	0.34	1.00
Engineering Intern Pool	-	-	-	-	-	-	-	-	-	-	-	-
Stormwater Coordinator	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00
Stormwater Educator	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00
Urban Hydrologist	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00
Subtotal	26.25	26.75	0.25	5.41	1.13	7.00	1.83	4.00	1.83	0.87	5.43	27.75

Resource Management

Department Numbers 1340, 1360, 1710, 1711, 1720, 1725, 2045, 2046, 2081, 2082, 2142, 2170

Mission

The Resource Management Department is committed to providing professional assistance to the citizens of Boone County in the areas of land use planning, construction inspection (both structural and road), roadway infrastructure engineering and improvement, and stormwater management. Divided into four divisions comprising Planning Services, Inspection Services, Infrastructure Engineering Services, and Administration. The department is responsible for implementing zoning and subdivision regulations, stormwater regulations, building codes road construction standards, small onsite wastewater regulations, and solid waste recycling program. The department also guides capital improvement projects of the Boone County transportation network, encompassing everything from design to completion. The broad knowledge and experience of the staff allows county government to improve the publicly owned infrastructure and to protect and enhance property values of property owners.

Resource Management activities include the following:

Planning and Zoning activities: Resource Management serves as staff to the County Commission on matters dealing with land-use. This includes the application and enforcement of zoning regulations, subdivision regulations and floodplain management. The Department also provides staff support to the Planning and Zoning Commission and Zoning Board of Adjustment. The Department provides information and assistance to the general public on all land-use related matters.

Building Permits and Inspection activities: Resource Management inspects new building construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

Onsite Wastewater Permits and Inspection activities: Resource management accepts and reviews applications for small onsite wastewater systems. When the application is determined to comply with applicable regulations, the Department issues a construction permit and conducts field inspections to verify the constructed system is built according to plan and applicable regulations.

Infrastructure Inspection activities: Resource Management conducts and coordinates the inspection and acceptance of new subdivision streets, driveway upgrade and new connections to county-maintained roads. The Department also conducts inspections of the work performed in County owned right of way.

Engineering and Roadway Infrastructure Improvement activities: Resource Management is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects

Resource Management

include, but are not limited to, those included in the one-half cent sales tax, which is authorized through September 2028. This office also administers the County's pavement preservation program and the Neighborhood Improvement District (NID) program. Resource Management provides technical assistance to other County offices as well.

Stormwater Administration activities: Resource Management is responsible ensuring compliance with the County's National Pollution Discharge Elimination Systems (NPDES) Phase II permit through administration of adopted stormwater and land disturbance regulations. This includes review and issuance of Land Disturbance and Stormwater Discharge permits and participation in the Hinkson Creek Collaborative Adaptive Management (CAM) program. Stormwater also conducts various long term water quality planning and restoration efforts primarily through the use of grant funds.

Solid Waste Recycling and Boone County Regional Sewer District Management Support activities: Resource Management assists in implementing the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H. In addition, the Director of Resource Management provides management services to the Boone County Regional Sewer District, pursuant to a cooperative agreement.

Budget Highlights

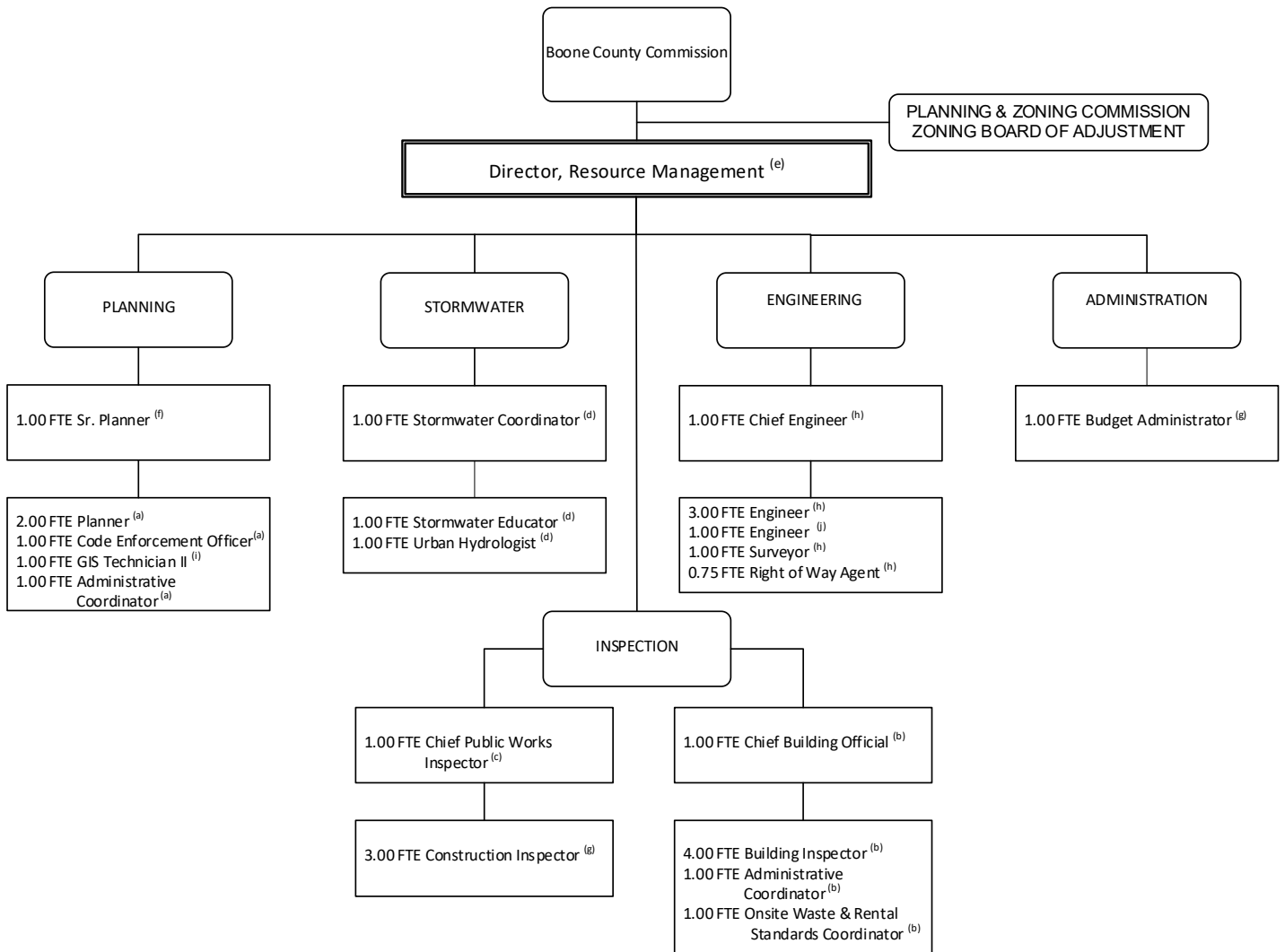
General Fund (1340, 1360, 1710, 1711, 1720, & 1725): The FY 2024 budget includes \$390,000 funding for consulting and implementation services for permitting software; \$125,000 funding for the Greater Bonne Femme Watershed Initiative; \$65,000 for scanning of on-site wastewater permits; \$58,000 for new on-site wastewater and residential standards inspector position; \$40,000 to replace a building inspection vehicle; \$40,000 for phase II of records digitization and microfilming; and \$26,000 to replace two recycling contains for small city program.

Road & Bridge Fund (2045 & 2046): The FY 2024 budget includes \$125,000 funding for the Greater Bonne Femme Watershed Initiative. There are no other significant changes to the budget.

R&B Road Sales Tax Fund (2081 & 2082): The FY 2024 budget includes \$260,000 funding for consulting and implementation services for permitting software. There are no other significant changes to the budget.

Resource Management

Organizational Chart



(a) Funded 100 % by Dept 1710 GF RM Land Use Planning

(b) Funded 100 % by Dept 1720 GF RM Building Inspection

(c) Funded 100% by Dept 2045 R&B RM Road Inspection

(d) Funded 50% by Dept 1725 GF RM Stormwater Planning and 50% by Dept 2046 R&B RM Stormwater Planning

(e) Funded 63% by Dept 1711 GF RM Administration and 37% by Dept 2081 R&B RM Administration

(f) Funded 25% by Dept 1360 GF RM Solid Waste Recycling and 75% by Dept 1710 GF RM Land Use Planning

(g) Funded 50% by Dept 1711 GF RM Administration and 50% by Dept 2081 R&B RM Administration

(h) Funded 100% by Dept 2082 R&B RM Engineering

(i) Funded 67% by 1710 GF RM Land Use Planning and 33% by 2082 R&B RM Engineering

(j) Funded 34% by 2082 R&B RM Engineering, 33% by 1725 GF RM Stormwater Planning, and 33% by 2046 R&B RM Stormwater Planning

Resource Management

Annual Budget

1340 GF NID ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	270	1,500	100	750	0	750	50-
71102	ENGINEERING SERVICES	0	1,000	0	500	0	500	50-
	SUBTOTAL *****	270	2,500	100	1,250	0	1,250	50-
OTHER								
83810	INTERFUND SERVICES USED	0	8,000	0	4,000	0	4,000	50-
	SUBTOTAL *****	0	8,000	0	4,000	0	4,000	50-
	TOTAL EXPENDITURES *****	270	10,500	100	5,250	0	5,250	50-

1360 GF RM SOLID WASTE

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	18,939	20,569	19,166	19,822	0	22,360	8
10200	FICA	1,449	1,552	1,463	1,516	0	1,668	7
10300	HEALTH INSURANCE	1,320	1,587	1,455	1,890	0	1,890	19
10310	COUNTY HSA CONTRIBUTION	300	300	300	300	0	300	0
10325	DISABILITY INSURANCE	66	71	71	71	0	78	9
10330	CNTY PD DEPENDENT PREM-HEALTH	446	535	536	637	0	637	19
10331	CNTY PD DEPENDENT PREM-DENTAL	28	27	25	27	0	27	0
10350	LIFE INSURANCE	18	18	18	18	0	18	0
10375	DENTAL INSURANCE	105	105	96	105	0	105	0
10400	WORKERS COMP	30	39	37	31	0	31	20-
10500	401(A) MATCH PLAN	163	163	158	130	0	162	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	40	0
	SUBTOTAL *****	22,864	24,966	23,325	24,547	0	27,316	9
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	45	65	50	65	0	65	0
23001	PRINTED MATERIALS	0	50	0	50	0	50	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	1,600	0	1,600	0	1,600	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	25	0	25	0	25	0
26000	PAVEMENT REPAIRS MATERIAL	0	100	0	100	0	100	0
26600	SIGNS & SIGN SUPPLIES	0	250	1,839	250	0	250	0
	SUBTOTAL *****	45	2,090	1,889	2,090	0	2,090	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	337	0	0	0	0	0	0
	SUBTOTAL *****	337	0	0	0	0	0	0
OTHER								
83160	RECYCLING & DUMP FEES	109,021	108,054	94,191	116,646	0	116,646	7
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	75	0	75	0	75	0
85710	TRAVEL-OTHER	158	325	259	365	0	365	12
	SUBTOTAL *****	109,179	108,454	94,450	117,086	0	117,086	8
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	24,800	18,800	0	25,864	25,864	4
	SUBTOTAL *****	0	24,800	18,800	0	25,864	25,864	4
	TOTAL EXPENDITURES *****	132,425	160,310	138,464	143,723	25,864	172,356	8

Resource Management

1710 GF RM LAND USE PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3316	LICENSES OTHER	415	385	450	385	0	385	0
	SUBTOTAL *****	415	385	450	385	0	385	0
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	60	0	0	0	0	0	0
3536	ADMINISTRATION SURVEY	2,000	2,450	2,350	2,400	0	2,400	2-
3537	RE-ZONING APPLICATION FEE	7,700	5,600	5,275	6,000	0	6,000	7
3538	CONDITIONAL USE APPLICATN FEE	1,400	900	1,920	1,200	0	1,200	33
3539	BOA APPLICATION FEE	1,190	850	1,430	1,260	0	1,260	48
3544	PLAN REVIEW FEE	4,400	2,200	2,380	2,360	0	2,360	7
3545	PRELIMINARY PLAT FEE	1,680	1,190	540	900	0	900	24-
3546	FINAL PLAT FEE	10,643	5,520	7,010	6,375	0	6,375	15
3547	FINAL PLAN REVIEW FEE	1,000	1,000	800	900	0	900	10-
	SUBTOTAL *****	30,073	19,710	21,705	21,395	0	21,395	9
	TOTAL REVENUES *****	30,488	20,095	22,155	21,780	0	21,780	8
PERSONAL SERVICES								
10100	SALARIES & WAGES	280,339	331,353	301,635	327,067	0	367,291	10
10110	OVERTIME	7,416	10,276	9,000	8,940	0	8,940	13-
10200	FICA	20,909	25,730	22,855	25,704	0	27,973	8
10300	HEALTH INSURANCE	27,296	37,149	34,316	45,599	0	45,599	22
10310	COUNTY HSA CONTRIBUTION	2,050	2,100	2,457	2,100	0	2,100	0
10325	DISABILITY INSURANCE	955	1,153	1,164	1,177	0	1,284	11
10330	CNTY PD DEPENDENT PREM-HEALTH	3,418	4,109	3,764	1,913	0	1,913	53-
10331	CNTY PD DEPENDENT PREM-DENTAL	193	193	177	82	0	82	57-
10350	LIFE INSURANCE	341	918	425	390	0	390	57-
10375	DENTAL INSURANCE	1,992	2,275	1,957	2,276	0	2,276	0
10400	WORKERS COMP	8,288	9,943	9,351	7,698	0	8,330	16-
10500	401(A) MATCH PLAN	2,308	2,903	2,248	2,818	0	2,818	2-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,348	2,900	2,748	3,023	0	3,616	24
	SUBTOTAL *****	357,853	431,002	392,097	428,787	0	472,612	10
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	48	100	75	100	200	300	200
23000	OFFICE SUPPLIES	313	155	233	239	0	239	54
23001	PRINTED MATERIALS	66	532	0	532	0	532	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	40	40	40	0	40	0
23850	UNTAGGED EQUIPMENT & TOOLS	27	100	209	100	0	100	0
23855	UNTAGGED FURNITURE/FIXTURES	190	50	0	50	0	50	0
	SUBTOTAL *****	644	977	557	1,061	200	1,261	29
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,292	1,860	2,396	2,352	0	2,352	26
37200	REGISTRATION	219	1,300	1,530	1,300	2,930	4,230	225
37220	TRAVEL: TRAINING RELATED	745	1,530	1,250	1,910	0	1,910	24
	SUBTOTAL *****	2,256	4,690	5,176	5,562	2,930	8,492	81
UTILITIES								
48050	MOBILE DEVICE SERVICE	297	900	784	900	0	900	0
	SUBTOTAL *****	297	900	784	900	0	900	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	659	800	721	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	21	50	0	50	0	50	0
	SUBTOTAL *****	680	850	721	850	0	850	0
CONTRACTUAL SERVICES								
71000	NOTARY BONDS	50	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	30	161,100	125,000	36,100	40,000	76,100	52-
	SUBTOTAL *****	80	161,100	125,000	36,100	40,000	76,100	53-
OTHER								
84010	RECEPTION/MEETINGS	73	900	298	900	0	900	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	673	1,000	800	1,000	0	1,000	0
85710	TRAVEL-OTHER	1,290	3,900	2,390	3,650	0	3,650	6-
	SUBTOTAL *****	2,036	5,800	3,488	5,550	0	5,550	4-
	TOTAL EXPENDITURES *****	363,846	605,319	527,823	478,810	43,130	565,765	7-

Resource Management

1711 GF RM ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	665	100	175	100	0	100	0
3525	REIMB. SPECIAL PROJECTS	4,971	4,971	4,971	5,009	0	5,009	0
	SUBTOTAL *****	5,636	5,071	5,146	5,109	0	5,109	1
	TOTAL REVENUES *****	5,636	5,071	5,146	5,109	0	5,109	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	100,133	108,588	103,872	111,286	0	124,492	14
10110	OVERTIME	1,006	1,643	1,600	1,402	0	1,402	14-
10200	FICA	6,959	8,335	7,450	8,620	0	9,438	13
10300	HEALTH INSURANCE	5,966	7,173	6,575	8,542	0	8,542	19
10310	COUNTY HSA CONTRIBUTION	1,356	1,356	1,356	1,356	0	1,356	0
10325	DISABILITY INSURANCE	199	363	276	384	0	422	16
10330	CNTY PD DEPENDENT PREM-HEALTH	2,620	3,149	2,887	3,750	0	3,750	19
10331	CNTY PD DEPENDENT PREM-DENTAL	162	162	149	162	0	162	0
10350	LIFE INSURANCE	27	81	65	81	0	81	0
10375	DENTAL INSURANCE	475	474	435	474	0	474	0
10400	WORKERS COMP	77	214	195	180	0	197	7-
10500	401(A) MATCH PLAN	735	734	716	587	0	734	0
10510	CERF-EMPLOYER PD CONTRIBUTION	536	535	572	594	0	808	51
	SUBTOTAL *****	120,251	132,807	126,148	137,418	0	151,858	14
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	113	0	100	0	100	11-
23000	OFFICE SUPPLIES	670	815	740	815	0	815	0
23001	PRINTED MATERIALS	89	231	90	231	0	231	0
23031	CUSTODIAL SUPPLIES	0	90	0	90	0	90	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	112	31	112	0	112	0
23850	UNTAGGED EQUIPMENT & TOOLS	69	300	114	125	25	150	50-
23855	UNTAGGED FURNITURE/FIXTURES	404	350	218	365	200	565	61
	SUBTOTAL *****	1,232	2,011	1,193	1,838	225	2,063	3
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	20	25	20	25	0	25	0
37200	REGISTRATION	104	100	168	100	217	317	217
37220	TRAVEL: TRAINING RELATED	0	200	153	200	0	200	0
	SUBTOTAL *****	124	325	341	325	217	542	67
UTILITIES								
48000	TELEPHONES	968	1,896	802	1,416	0	1,416	25-
	SUBTOTAL *****	968	1,896	802	1,416	0	1,416	25-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	339	344	344	360	0	360	4
60200	EQUIP REPAIRS/MAINTENANCE	6	0	0	0	0	0	0
	SUBTOTAL *****	345	344	344	360	0	360	5
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	300,000	300,000	0
71100	OUTSOURCED SERVICES	0	368,160	368,104	0	90,180	90,180	75-
71101	PROFESSIONAL SERVICES	0	0	0	0	10,125	0	0
71202	CONTRACTOR COSTS	0	0	0	0	70,650	0	0
	SUBTOTAL *****	0	368,160	368,104	0	470,955	390,180	6
OTHER								
83815	FACILITIES INTERNAL SERVC CHRGR	35,426	36,384	36,384	46,384	0	46,384	27
84010	RECEPTION/MEETINGS	0	0	0	0	350	350	0
85710	TRAVEL-OTHER	103	150	150	150	0	150	0
	SUBTOTAL *****	35,529	36,534	36,534	46,534	350	46,884	28
	TOTAL EXPENDITURES *****	158,449	542,077	533,466	187,891	471,747	593,303	9

Resource Management

1720 GF RM BUILDING INSPECTION

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	398,823	342,636	424,192	396,000	0	396,000	15
3321	WASTE WATER CONST. PERMIT	0	75,700	85,640	82,795	0	82,795	9
	SUBTOTAL *****	398,823	418,336	509,832	478,795	0	478,795	14
CHARGES FOR SERVICES								
3510	COPIES/PUBLIC INFORMATION RQST	4	4	0	0	0	0	100-
3544	PLAN REVIEW FEE	22,665	10,500	11,325	10,500	0	10,500	0
3590	INSPECTION FEES	100	25	0	25	0	25	0
	SUBTOTAL *****	22,769	10,529	11,325	10,525	0	10,525	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	6,850	6,000	6,500	0	0	0	100-
	SUBTOTAL *****	6,850	6,000	6,500	0	0	0	100-
OTHER FINANCING SOURCES								
3942	TRADE-IN ALLOWNCE ON CAP ASSET	0	0	6,500	0	0	0	0
	SUBTOTAL *****	0	0	6,500	0	0	0	0
	TOTAL REVENUES *****	428,442	434,865	534,157	489,320	0	489,320	13
PERSONAL SERVICES								
10100	SALARIES & WAGES	280,651	318,417	311,289	317,616	57,743	413,257	29
10110	OVERTIME	15,904	14,351	11,500	6,571	0	6,571	54-
10200	FICA	21,972	25,655	23,612	24,800	4,417	31,189	21
10300	HEALTH INSURANCE	30,723	40,140	39,261	50,400	7,548	57,948	44
10310	COUNTY HSA CONTRIBUTION	2,750	3,600	2,400	2,400	1,200	3,600	0
10325	DISABILITY INSURANCE	956	1,134	1,098	1,143	208	1,444	27
10330	CNTY PD DEPENDENT PREM-HEALTH	4,857	5,839	6,489	3,138	0	3,138	46-
10331	CNTY PD DEPENDENT PREM-DENTAL	285	257	236	0	0	0	100-
10350	LIFE INSURANCE	403	432	416	432	72	504	16
10375	DENTAL INSURANCE	2,316	2,520	2,345	2,520	420	2,940	16
10400	WORKERS COMP	8,024	11,078	10,091	8,346	1,957	10,940	1-
10500	401(A) MATCH PLAN	2,975	3,120	5,850	3,120	650	4,550	45
10510	CERF-EMPLOYER PD CONTRIBUTION	4,098	4,860	5,078	6,352	1,155	8,022	65
	SUBTOTAL *****	375,914	431,403	419,665	426,838	75,370	544,103	26
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	648	290	40	240	0	240	17-
23000	OFFICE SUPPLIES	201	595	352	760	20	780	31
23001	PRINTED MATERIALS	264	198	888	210	66	276	39
23039	FIELD SUPPLIES	512	610	348	240	0	240	60-
23850	UNTAGGED EQUIPMENT & TOOLS	1,547	1,275	569	400	1,200	1,600	25
23855	UNTAGGED FURNITURE/FIXTURES	25	0	0	400	400	800	0
	SUBTOTAL *****	3,197	2,968	2,197	2,250	1,686	3,936	33
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	685	1,230	1,225	1,230	230	1,460	18
37200	REGISTRATION	489	8,022	4,561	7,120	1,360	8,480	5
37220	TRAVEL: TRAINING RELATED	0	3,019	2,170	3,019	1,000	4,019	33
	SUBTOTAL *****	1,174	12,271	7,956	11,369	2,590	13,959	14
UTILITIES								
48000	TELEPHONES	0	0	0	0	72	72	0
48050	MOBILE DEVICE SERVICE	3,733	4,296	3,611	4,296	748	5,044	17
	SUBTOTAL *****	3,733	4,296	3,611	4,296	820	5,116	19
VEHICLE EXPENSE								
59000	FUEL	11,888	18,264	10,931	13,836	2,333	16,169	11-
59025	VEHICLE TITLE/LICENSE/PLATES	0	15	15	0	30	30	100
59100	VEHICLE REPAIRS/MAINTENANCE	4,286	3,220	1,923	3,220	720	3,940	22
59105	TIRES	1,405	970	823	900	0	900	7-
	SUBTOTAL *****	17,579	22,469	13,692	17,956	3,083	21,039	6-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	298	260	379	380	0	380	46
60200	EQUIP REPAIRS/MAINTENANCE	0	25	0	25	0	25	0
	SUBTOTAL *****	298	285	379	405	0	405	42

Resource Management

CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	475	0	0
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	0	780	780	0
71002	AUTO LIABILITY INS	0	0	0	0	325	325	0
71100	OUTSOURCED SERVICES	0	0	0	0	65,000	65,000	0
SUBTOTAL *****		0	0	0	0	66,580	66,105	0
OTHER								
83810	INTERFUND SERVICES USED	2,082	2,108	929	2,055	0	2,055	2-
83815	FACILITIES INTERNAL SERVC CHR	0	0	0	0	952	952	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	300	0	600	0	600	100
85710	TRAVEL-OTHER	0	30	0	30	0	30	0
86896	SHORTAGE	3	0	4	0	0	0	0
SUBTOTAL *****		2,085	2,438	933	2,685	952	3,637	49
FIXED ASSET ADDITIONS								
91400	AUTO/TRUCKS	0	0	0	0	40,000	40,000	0
92301	REPLC COMPUTER HDWR	0	0	0	0	1,500	0	0
92400	REPLCMENT AUTO/TRUCKS	29,941	35,600	33,514	0	0	0	100-
SUBTOTAL *****		29,941	35,600	33,514	0	41,500	40,000	12
TOTAL EXPENDITURES *****		433,921	511,730	481,947	465,799	192,581	698,300	36

1725 GF RM STORMWATER PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	275	325	350	325	0	325	0
3322	LAND DISTURBANCE PERMIT	1,650	2,000	1,350	2,000	0	2,000	0
SUBTOTAL *****		1,925	2,325	1,700	2,325	0	2,325	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBSMNT	0	200	0	50	0	50	75-
3525	REIMB. SPECIAL PROJECTS	30,032	133,200	20,229	1	0	1	100-
SUBTOTAL *****		30,032	133,400	20,229	51	0	51	100-
TOTAL REVENUES *****		31,957	135,725	21,929	2,376	0	2,376	98-
PERSONAL SERVICES								
10100	SALARIES & WAGES	112,929	122,270	115,369	119,911	0	135,974	11
10110	OVERTIME	1,075	1,806	1,200	1,389	0	1,389	23-
10200	FICA	8,119	9,336	8,446	9,279	0	10,196	9
10300	HEALTH INSURANCE	9,911	11,842	10,856	14,250	0	14,250	20
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,800	1,800	0	1,800	0
10325	DISABILITY INSURANCE	389	424	432	431	0	474	11
10350	LIFE INSURANCE	132	131	132	131	0	131	0
10375	DENTAL INSURANCE	769	768	705	768	0	768	0
10400	WORKERS COMP	3,836	4,717	4,542	3,687	0	4,052	14-
10500	401(A) MATCH PLAN	1,190	1,189	1,159	951	0	1,189	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,280	2,358	2,366	2,398	0	2,638	11
SUBTOTAL *****		142,430	156,641	147,007	154,995	0	172,861	10
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	403	556	19	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	35	0	35	0	35	0
23000	OFFICE SUPPLIES	251	375	244	375	0	375	0
23001	PRINTED MATERIALS	352	1,427	935	1,300	0	1,300	8-
23039	FIELD SUPPLIES	207	1,750	1,049	975	0	975	44-
23350	SPECIAL PROGRAM SUPPLIES	849	2,115	1,390	1,840	0	1,840	13-
23820	COMPUTER HARDWARE <\$1000	0	378	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	867	350	341	300	0	300	14-
26600	SIGNS & SIGN SUPPLIES	0	1,550	1,589	1,500	0	1,500	3-
SUBTOTAL *****		2,929	8,536	5,567	6,325	0	6,325	26-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	435	448	448	528	0	528	17
37200	REGISTRATION	523	2,140	912	2,100	288	2,388	11
37220	TRAVEL: TRAINING RELATED	606	2,175	1,210	2,175	0	2,175	0
SUBTOTAL *****		1,564	4,763	2,570	4,803	288	5,091	7

Resource Management

UTILITIES								
48050	MOBILE DEVICE SERVICE	495	671	495	752	0	752	12
	SUBTOTAL *****	495	671	495	752	0	752	12
VEHICLE EXPENSE								
59000	FUEL	292	324	310	384	0	384	18
59100	VEHICLE REPAIRS/MAINTENANCE	104	296	210	296	0	296	0
59105	TIRES	353	567	542	25	0	25	95-
	SUBTOTAL *****	749	1,187	1,062	705	0	705	41-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	117	120	147	160	0	160	33
60051	IT EQUIP SERVICE CONTRACT	66	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	261	0	0	0	0	0	0
	SUBTOTAL *****	444	120	147	160	0	160	33
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	42	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	792	2,983	2,563	2,579	0	2,579	13-
71100	OUTSOURCED SERVICES	3,066	130,000	398,783	5,500	150,750	156,250	20
71101	PROFESSIONAL SERVICES	1,678	575	75	600	0	600	4
71700	BUILDING & EQUIP RENTAL CHARGE	75	250	75	450	0	450	80
	SUBTOTAL *****	5,653	133,808	401,496	9,129	150,750	159,879	19
OTHER								
83100	AWARDS	50	75	75	75	0	75	0
83810	INTERFUND SERVICES USED	40	1,717	962	1,717	0	1,717	0
83815	FACILITIES INTERNAL SERVC CHR	826	892	885	952	0	952	6
84010	RECEPTION/MEETINGS	595	3,000	1,506	3,000	0	3,000	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	8	275	15	275	0	275	0
85710	TRAVEL-OTHER	0	15	0	15	0	15	0
86300	TESTING	0	5,250	63	4,250	0	4,250	19-
	SUBTOTAL *****	1,519	11,224	3,506	10,284	0	10,284	8-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	1,500	1,500	0
	SUBTOTAL *****	0	0	0	0	1,500	1,500	0
	TOTAL EXPENDITURES *****	155,783	316,950	561,850	187,153	152,538	357,557	13

2045 R&B RM ROAD INSPECTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	7,740	6,000	7,320	6,000	0	6,000	0
3326	RIGHT-OF-WAY PERMIT	2,626	1,000	3,550	1,000	0	1,000	0
	SUBTOTAL *****	10,366	7,000	10,870	7,000	0	7,000	0
MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	6,000	0	0	0	0	100-
	SUBTOTAL *****	0	6,000	0	0	0	0	100-
OTHER FINANCING SOURCES								
3942	TRADE-IN ALLOWNCE ON CAP ASSET	0	0	5,500	0	0	0	0
	SUBTOTAL *****	0	0	5,500	0	0	0	0
	TOTAL REVENUES *****	10,366	13,000	16,370	7,000	0	7,000	46-
PERSONAL SERVICES								
10100	SALARIES & WAGES	174,544	228,499	155,732	221,374	0	241,063	5
10110	OVERTIME	4,196	11,721	5,000	9,613	0	9,613	17-
10200	FICA	13,288	18,618	11,628	17,670	0	18,674	0
10300	HEALTH INSURANCE	12,066	21,096	9,713	25,200	0	25,200	19
10310	COUNTY HSA CONTRIBUTION	0	0	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	601	821	618	796	0	843	2
10330	CNTY PD DEPENDENT PREM-HEALTH	2,776	3,337	5,833	5,953	0	5,953	78
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	252	257	0	257	74
10350	LIFE INSURANCE	216	288	204	288	0	288	0
10375	DENTAL INSURANCE	840	1,260	796	1,260	0	1,260	0
10400	WORKERS COMP	7,124	9,448	7,177	7,022	0	7,421	21-
10500	401(A) MATCH PLAN	1,575	2,080	833	2,080	0	2,080	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,335	3,314	2,101	3,167	0	3,429	3
	SUBTOTAL *****	219,708	300,629	201,087	295,880	0	317,281	6

Resource Management

MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	60	10	60	0	60	0
23001	PRINTED MATERIALS	0	66	0	66	0	66	0
23039	FIELD SUPPLIES	13	50	22	50	0	50	0
23850	UNTAGGED EQUIPMENT & TOOLS	293	1,650	420	1,250	0	1,250	24-
SUBTOTAL *****		306	1,826	452	1,426	0	1,426	22-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	185	250	241	260	0	260	4
37200	REGISTRATION	0	370	629	370	576	946	155
37220	TRAVEL: TRAINING RELATED	0	396	350	396	0	396	0
SUBTOTAL *****		185	1,016	1,220	1,026	576	1,602	58
UTILITIES								
48050	MOBILE DEVICE SERVICE	2,310	3,384	3,217	3,384	0	3,384	0
SUBTOTAL *****		2,310	3,384	3,217	3,384	0	3,384	0
VEHICLE EXPENSE								
59000	FUEL	7,911	13,128	6,788	10,176	0	10,176	22-
59025	VEHICLE TITLE/LICENSE/PLATES	0	15	15	0	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	1,406	2,640	1,203	2,640	0	2,640	0
59105	TIRES	0	2,648	1,520	1,320	0	1,320	50-
SUBTOTAL *****		9,317	18,431	9,526	14,136	0	14,136	23-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
SUBTOTAL *****		0	100	0	100	0	100	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	743	1,110	651	940	0	940	15-
SUBTOTAL *****		743	1,110	651	940	0	940	15-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	3,302	3,122	3,096	3,332	0	3,332	6
84010	RECEPTION/MEETINGS	0	75	0	75	0	75	0
85710	TRAVEL-OTHER	0	20	0	20	0	20	0
SUBTOTAL *****		3,302	3,217	3,096	3,427	0	3,427	7
FIXED ASSET ADDITIONS								
92400	REPLCMENT AUTO/TRUCKS	0	41,450	41,493	0	0	0	100-
SUBTOTAL *****		0	41,450	41,493	0	0	0	100-
TOTAL EXPENDITURES *****		235,871	371,163	260,742	320,319	576	342,296	8-

2046 R&B RM STORMWATER PLANNING

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	275	325	350	325	0	325	0
3322	LAND DISTURBANCE PERMIT	1,650	2,000	1,350	2,000	0	2,000	0
SUBTOTAL *****		1,925	2,325	1,700	2,325	0	2,325	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRMNT	0	200	0	50	0	50	75-
SUBTOTAL *****		0	200	0	50	0	50	75-
TOTAL REVENUES *****		1,925	2,525	1,700	2,375	0	2,375	6-
PERSONAL SERVICES								
10100	SALARIES & WAGES	112,931	122,325	115,369	119,911	0	136,084	11
10110	OVERTIME	975	1,806	2,441	1,389	0	1,389	23-
10200	FICA	8,680	9,336	8,963	9,279	0	10,196	9
10300	HEALTH INSURANCE	9,911	11,842	11,843	14,250	0	14,250	20
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,800	1,800	0	1,800	0
10325	DISABILITY INSURANCE	390	424	432	431	0	474	11
10350	LIFE INSURANCE	132	131	132	131	0	131	0
10375	DENTAL INSURANCE	769	768	705	768	0	768	0
10400	WORKERS COMP	3,857	4,717	4,538	3,687	0	4,052	14-
10500	401(A) MATCH PLAN	1,190	1,189	1,159	951	0	1,189	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,278	2,358	2,366	2,398	0	2,638	11
SUBTOTAL *****		142,913	156,696	149,748	154,995	0	172,971	10

Resource Management

MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	403	496	19	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	35	0	35	0	35	0
23000	OFFICE SUPPLIES	251	375	244	375	0	375	0
23001	PRINTED MATERIALS	327	493	635	800	0	800	62
23039	FIELD SUPPLIES	207	1,750	1,049	975	0	975	44-
23350	SPECIAL PROGRAM SUPPLIES	849	2,115	1,390	1,840	0	1,840	13-
23820	COMPUTER HARDWARE <\$1000	0	378	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	867	350	341	300	0	300	14-
26600	SIGNS & SIGN SUPPLIES	0	1,550	1,589	1,500	0	1,500	3-
SUBTOTAL *****		2,904	7,542	5,267	5,825	0	5,825	23-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	435	448	448	528	0	528	17
37200	REGISTRATION	523	2,140	912	2,100	288	2,388	11
37220	TRAVEL: TRAINING RELATED	606	2,175	1,210	2,175	0	2,175	0
SUBTOTAL *****		1,564	4,763	2,570	4,803	288	5,091	7
UTILITIES								
48050	MOBILE DEVICE SERVICE	495	671	495	752	0	752	12
SUBTOTAL *****		495	671	495	752	0	752	12
VEHICLE EXPENSE								
59000	FUEL	292	324	310	384	0	384	18
59100	VEHICLE REPAIRS/MAINTENANCE	104	296	210	296	0	296	0
59105	TIRES	353	567	542	25	0	25	95-
SUBTOTAL *****		749	1,187	1,062	705	0	705	41-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	117	120	147	160	0	160	33
60051	IT EQUIP SERVICE CONTRACT	66	0	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	261	0	0	0	0	0	0
SUBTOTAL *****		444	120	147	160	0	160	33
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	792	2,983	2,563	2,579	0	2,579	13-
71100	OUTSOURCED SERVICES	3,066	5,500	3,563	5,500	150,750	156,250	,740
71101	PROFESSIONAL SERVICES	1,678	575	75	600	0	600	4
71700	BUILDING & EQUIP RENTAL CHARGE	75	250	75	450	0	450	80
SUBTOTAL *****		5,611	9,308	6,276	9,129	150,750	159,879	**
OTHER								
83100	AWARDS	50	75	75	75	0	75	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	1,366	700	600	700	0	700	0
83810	INTERFUND SERVICES USED	0	1,625	900	1,625	0	1,625	0
83815	FACILITIES INTERNAL SERVC CHR	826	892	885	952	0	952	6
84010	RECEPTION/MEETINGS	495	1,000	196	1,000	0	1,000	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	8	275	0	275	0	275	0
85710	TRAVEL-OTHER	0	15	0	15	0	15	0
86300	TESTING	0	5,250	63	4,250	0	4,250	19-
SUBTOTAL *****		2,745	9,832	2,719	8,892	0	8,892	10-
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	0	0	0	1,500	1,500	0
SUBTOTAL *****		0	0	0	0	1,500	1,500	0
TOTAL EXPENDITURES *****		157,425	190,119	168,284	185,261	152,538	355,775	87

2081 R&B RM ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT DESCRIPTION	2022 ACTUAL	2023		2024		2024 ADOPTED BUDGET	%CHG FROM PY BUD	
		BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST			
MISCELLANEOUS								
3891 DIVIDENDS/REBATES	35	0	0	0	0	0	0	
SUBTOTAL *****		35	0	0	0	0	0	
TOTAL REVENUES *****		35	0	0	0	0	0	

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	66,980	72,752	66,811	75,102	0	84,600	16
10110	OVERTIME	999	1,643	1,643	1,402	0	1,402	14-
10200	FICA	5,150	5,615	5,188	5,852	0	6,427	14
10300	HEALTH INSURANCE	4,594	5,522	5,523	6,577	0	6,577	19
10310	COUNTY HSA CONTRIBUTION	1,044	1,044	1,001	1,044	0	1,044	0
10325	DISABILITY INSURANCE	365	253	309	270	0	297	17
10330	CNTY PD DEPENDENT PREM-HEALTH	1,538	1,849	1,850	2,202	0	2,202	19
10331	CNTY PD DEPENDENT PREM-DENTAL	95	95	95	95	0	95	0
10350	LIFE INSURANCE	117	62	87	62	0	62	0
10375	DENTAL INSURANCE	365	365	365	365	0	365	0
10400	WORKERS COMP	55	144	131	122	0	134	6-
10500	401(A) MATCH PLAN	566	565	580	452	0	565	0
10510	CERF-EMPLOYER PD CONTRIBUTION	537	535	601	594	0	744	39
SUBTOTAL *****		82,405	90,444	84,184	94,139	0	104,514	16
MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	480	1,095	0	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	68	0	70	0	70	2
23000	OFFICE SUPPLIES	676	650	665	670	0	670	3
23001	PRINTED MATERIALS	1,146	1,238	588	838	0	838	32-
23031	CUSTODIAL SUPPLIES	0	60	0	60	0	60	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	62	21	62	0	62	0
23039	FIELD SUPPLIES	1,062	2,225	1,710	2,225	0	2,225	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,834	2,350	1,754	2,125	25	2,150	8-
23855	UNTAGGED FURNITURE/FIXTURES	404	350	217	235	200	435	24
SUBTOTAL *****		5,602	8,098	4,955	6,285	225	6,510	20-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	20	25	20	25	0	25	0
37200	REGISTRATION	65	100	168	100	167	267	167
37220	TRAVEL: TRAINING RELATED	0	200	153	200	0	200	0
SUBTOTAL *****		85	325	341	325	167	492	51
UTILITIES								
48000	TELEPHONES	919	1,848	925	1,416	0	1,416	23-
48200	ELECTRICITY	2,520	2,580	2,747	2,796	0	2,796	8
SUBTOTAL *****		3,439	4,428	3,672	4,212	0	4,212	5-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	925	1,054	899	1,054	0	1,054	0
60200	EQUIP REPAIRS/MAINTENANCE	6	200	0	200	0	200	0
SUBTOTAL *****		931	1,254	899	1,254	0	1,254	0
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	17,498	18,373	17,976	18,539	200,000	218,539	,089
71100	OUTSOURCED SERVICES	0	45,440	45,440	0	60,120	60,120	32
71101	PROFESSIONAL SERVICES	0	0	0	0	3,375	0	0
71202	CONTRACTOR COSTS	0	0	0	0	23,550	0	0
SUBTOTAL *****		17,498	63,813	63,416	18,539	287,045	278,659	337
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	55,702	57,659	58,743	73,218	0	73,218	26
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
SUBTOTAL *****		55,702	157,659	58,743	173,218	0	173,218	10
TOTAL EXPENDITURES *****		165,662	326,021	216,210	297,972	287,437	568,859	74

2082 R&B RM ENGINEERING

204 ROAD & BRIDGE FUND		2023		2024		%CHG		
ACCT	DESCRIPTION	2022	BUDGET +	2023	2024	2024	FROM	
		ACTUAL	REVISIONS	ESTIMATED	CORE	SUPPLEMENTAL	PY	
					REQUEST	REQUEST	BUD	
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	900	1,750	1,750	0	0	0	100-
SUBTOTAL *****		900	1,750	1,750	0	0	0	100-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	1,106	0	0	0	0	0	0
SUBTOTAL *****		1,106	0	0	0	0	0	0
TOTAL REVENUES *****		2,006	1,750	1,750	0	0	0	100-

Resource Management

PERSONAL SERVICES								
10100	SALARIES & WAGES	393,343	440,852	372,097	409,907	5,668	455,472	3
10110	OVERTIME	165	400	150	287	0	287	28-
10200	FICA	27,999	33,398	27,036	31,379	0	34,073	2
10300	HEALTH INSURANCE	24,677	31,622	23,583	37,018	0	37,018	17
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	1,282	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	1,377	1,541	1,289	1,475	0	1,602	3
10330	CNTY PD DEPENDENT PREM-HEALTH	9,546	8,696	8,697	10,725	0	10,725	23
10331	CNTY PD DEPENDENT PREM-DENTAL	920	920	807	809	0	809	12-
10350	LIFE INSURANCE	384	672	320	384	0	384	42-
10375	DENTAL INSURANCE	2,243	2,382	1,874	2,242	0	2,242	5-
10400	WORKERS COMP	12,882	16,378	15,586	12,469	0	13,540	17-
10500	401(A) MATCH PLAN	3,471	3,752	2,893	2,776	0	2,776	26-
10510	CERF-EMPLOYER PD CONTRIBUTION	7,046	7,707	6,390	7,329	0	8,033	4
	SUBTOTAL *****	486,453	550,720	462,004	518,000	5,668	568,161	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	469	75	0	75	0	75	0
23000	OFFICE SUPPLIES	146	120	119	120	0	120	0
23001	PRINTED MATERIALS	0	136	0	136	0	136	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	100	0	100	0	100	0
23039	FIELD SUPPLIES	112	370	0	370	0	370	0
23850	UNTAGGED EQUIPMENT & TOOLS	1,366	0	14	0	0	0	0
	SUBTOTAL *****	2,093	801	133	801	0	801	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,788	2,154	1,649	1,999	0	1,999	7-
37200	REGISTRATION	2,130	4,475	2,728	4,475	1,216	5,691	27
37220	TRAVEL: TRAINING RELATED	3,462	6,407	2,322	6,407	0	6,407	0
	SUBTOTAL *****	7,380	13,036	6,699	12,881	1,216	14,097	8
UTILITIES								
48050	MOBILE DEVICE SERVICE	1,496	1,932	1,792	1,932	0	1,932	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	360	0	0	0	0	100-
	SUBTOTAL *****	1,496	2,292	1,792	1,932	0	1,932	16-
VEHICLE EXPENSE								
59000	FUEL	2,039	2,292	984	1,992	0	1,992	13-
59100	VEHICLE REPAIRS/MAINTENANCE	884	1,200	866	1,200	0	1,200	0
59105	TIRES	19	1,032	23	1,032	0	1,032	0
	SUBTOTAL *****	2,942	4,524	1,873	4,224	0	4,224	7-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	440	150	0	150	0	150	0
	SUBTOTAL *****	440	150	0	150	0	150	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	645	1,625	1,078	1,625	0	1,625	0
70100	SOFTWARE SUBSCRIPTIONS	1,806	1,776	1,736	1,645	0	1,645	7-
71100	OUTSOURCED SERVICES	0	1,750	56,664	1,000	0	1,000	42-
71118	EASEMENT ACQUISITION COSTS	0	0	72	0	0	0	0
71700	BUILDING & EQUIP RENTAL CHARGE	570	1,800	0	1,800	0	1,800	0
	SUBTOTAL *****	3,021	6,951	59,550	6,070	0	6,070	13-
OTHER								
83815	FACILITIES INTERNAL SERVC CHRG	4,541	4,460	4,424	4,760	0	4,760	6
84300	PUBLIC NOTICE/ADVERTISING SRVC	46	375	0	375	0	375	0
85710	TRAVEL-OTHER	0	30	0	30	0	30	0
	SUBTOTAL *****	4,587	4,865	4,424	5,165	0	5,165	6
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	7,350	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	4,500	0	0	4,500	4,500	0
	SUBTOTAL *****	7,350	4,500	0	0	4,500	4,500	0
	TOTAL EXPENDITURES *****	515,762	587,839	536,475	549,223	11,384	605,100	3

Resource Management

2142 RM GRANTS (STRMWTR GRANT FND)

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	32,413	14,773	14,772	0	0	0	100-
	SUBTOTAL *****	32,413	14,773	14,772	0	0	0	100-
	TOTAL REVENUES *****	32,413	14,773	14,772	0	0	0	100-
MATERIALS & SUPPLIES								
23039	FIELD SUPPLIES	2,379	56	55	0	0	0	100-
23050	OTHER SUPPLIES	149	0	0	0	0	0	0
	SUBTOTAL *****	2,528	56	55	0	0	0	100-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	7	0	0	0	0	0	0
	SUBTOTAL *****	7	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	36,545	0	0	0	0	0	0
	SUBTOTAL *****	36,545	0	0	0	0	0	0
OTHER								
84010	RECEPTION/MEETINGS	166	0	0	0	0	0	0
	SUBTOTAL *****	166	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	39,246	56	55	0	0	0	100-

2170 RM GANS RD NETWORK DEVAGMT

217 ROAD DEVELOPMENT AGREEMENTS

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	36	0	86	0	0	0	0
3712	INT-LONG TERM INVEST	361	0	272	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-2,503	0	0	0	0	0	0
	SUBTOTAL *****	-2,106	0	358	0	0	0	0
	TOTAL REVENUES *****	-2,106	0	358	0	0	0	0

Decimal values have been truncated.

Road and Bridge Maintenance Operations—Combined Budget Summary

Description of Funding Sources

Prior to FY 2011, the County operated a Public Works Department which was funded entirely from the Road and Bridge Fund. The Public Works operating divisions included: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. These divisions were under the direction and control of a commission-appointed Public Works Director. Effective January 1, 2011, the County Commission consolidated the operations of the Design and Construction and Storm Water Administration divisions of the Public Works Department with the offices of Planning & Zoning and Building Codes in order to form a new department, Resource Management.

As a result of this reorganization, the maintenance operations activities are supervised by a Director of Road Maintenance Operations appointed by the County Commission. This budget section contains information pertaining to road and bridge maintenance operations of the County.

The County's road and bridge maintenance activities are funded with appropriations from the Road and Bridge Fund and include the following:

- Road Maintenance Operations (2040)
- Road Infrastructure Preservation & Rehabilitation (2041) This appropriation consists primarily of contractual services. Although the appropriations and contracts are administered by staff of the Resource Management office, they are included in this section because the purpose of the appropriations is that of infrastructure *maintenance*.
- Fleet Maintenance Operations (2042)
- Traffic/Sign (2043)
- R&B Administration (2044)
- R&B Facilities Maintenance & Custodial (2047)

Revenues to the Road and Bridge Fund include the County's share of the gasoline taxes (County Aid Road Trust funds, or CART funds); the County's share of motor vehicle licensing fees; a portion of the state's vehicle sales taxes; a dedicated property tax; a dedicated one-half cent sales tax, and various other nominal revenues such as right-of-way permit fee revenue, and interest income. Additional information pertaining to the revenues of the Road and Bridge Fund are presented in a separate budget section, Road and Bridge- Other.

Road and Bridge Maintenance Operations Summary

The County's public works maintenance operations are funded solely with the resources of the Road and Bridge Fund. Resources of the Road and Bridge Fund are also used to fund activities that were part of the former Public Works Department, but which have been consolidated within the Resource Management Department.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	R&B Road Maintenance	\$ 6,337,318	\$ 8,147,273	\$ 3,364,747	\$ 3,682,402	\$ 1,396,200	\$ 8,443,349
204	2041	R&B RM Road Infrastructure, Preservation & Rehabilitation	4,322,610	5,014,908	-	5,252,000	-	5,252,000
204	2042	R&B Fleet Maintenance Operations	1,553,366	1,344,899	492,550	1,214,030	75,500	1,782,080
204	2043	R&B Traffic/Sign	142,608	148,666	155,462	24,494	-	179,956
204	2044	R&B Administration	232,702	303,373	342,841	39,518	-	382,359
204	2047	R&B Facilities Maintenance/Grounds	247,266	368,709	-	1,006,427	-	1,006,427
Total			\$ 12,835,870	\$ 15,327,828	\$ 4,355,600	\$ 11,218,871	\$ 1,471,700	\$ 17,046,171

Road and Bridge Maintenance Operations Summary

Personnel Summary

Position Title	Departmental Funding Source							2024	Change
	Full-time Equivalent Positions								
	2022	2023	Dept. 2040	Dept. 2042	Dept. 2043	Dept. 2044	Total		
Director, Road Maintenance Operations	1.00	1.00	-	-	-	1.00	1.00	-	
Manager, Maintenance Operations	-	-	-	-	-	-	-	-	
Asst Manager, Maintenance Operations	-	-	-	-	-	-	-	-	
Office Administrator	1.00	1.00	-	-	-	1.00	1.00	-	
Maintenance Superintendent	2.00	2.00	2.00	-	-	-	2.00	-	
Fleet Operations Superintendent	1.00	1.00	-	1.00	-	-	1.00	-	
Field Supervisor	2.00	2.00	2.00	-	-	-	2.00	-	
Mechanic	4.00	4.00	-	5.00	-	-	5.00	1.00	
Maintenance Worker IV	-	-	-	-	-	-	-	-	
Maintenance Worker III	-	-	-	-	-	-	-	-	
Maintenance Worker II	-	-	-	-	-	-	-	-	
Senior Road Maintenance Worker	20.00	20.00	20.00	-	-	-	20.00	-	
Road Maintenance Worker/Apprentice	22.00	22.00	22.00	-	-	-	22.00	-	
Senior Sign Maintenance Specialist	1.00	1.00	-	-	1.00	-	1.00	-	
Sign Maintenance Specialist	1.00	1.00	-	-	1.00	-	1.00	-	
Field Services Technician	-	-	-	-	-	-	-	-	
Administrative Coordinator	1.00	1.00	-	-	-	1.00	1.00	-	
Administrative Tech II	-	1.00	-	-	-	1.00	1.00	-	
Account Specialist	-	-	-	-	-	-	-	-	
Maintenance Worker I Pool	-	-	-	-	-	-	-	-	
Maintenance Worker II Pool	-	-	-	-	-	-	-	-	
GIS Technician I/II	0.50	-	-	-	-	-	-	-	
Mechanic Intern	0.24	0.24	-	0.24	-	-	0.24	-	
Temp Sr Road Maint Worker	0.05	0.05	0.19	-	-	-	0.19	0.14	
Subtotal	56.79	57.29	46.19	6.24	2.00	4.00	58.43	1.14	
Total FTEs	56.79	57.29	46.19	6.24	2.00	4.00	58.43	1.14	
Overtime	\$ 124,075	\$ 124,075	\$ 98,990	\$ 16,200	\$ 7,500	\$ 1,314	\$ 124,004	\$ (71)	
Crew Leader	\$ 14,500	\$ 14,500	\$ 14,500	\$ -	\$ -	\$ -	\$ 14,500	\$ -	
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ -	\$ 1,000	\$ -	
Reassignment Pay	\$ 500	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ 500	\$ -	

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

**Department Numbers 2040, 2041, 2042, 2043, 2044,
2047**

Mission

The Road & Bridge Maintenance Operations Department is responsible for the upkeep and repair of 775 miles of roads and the associated rights-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

Operations of the department are organized into a North and South District with centralized support provided by an administrative division and a fleet services division.

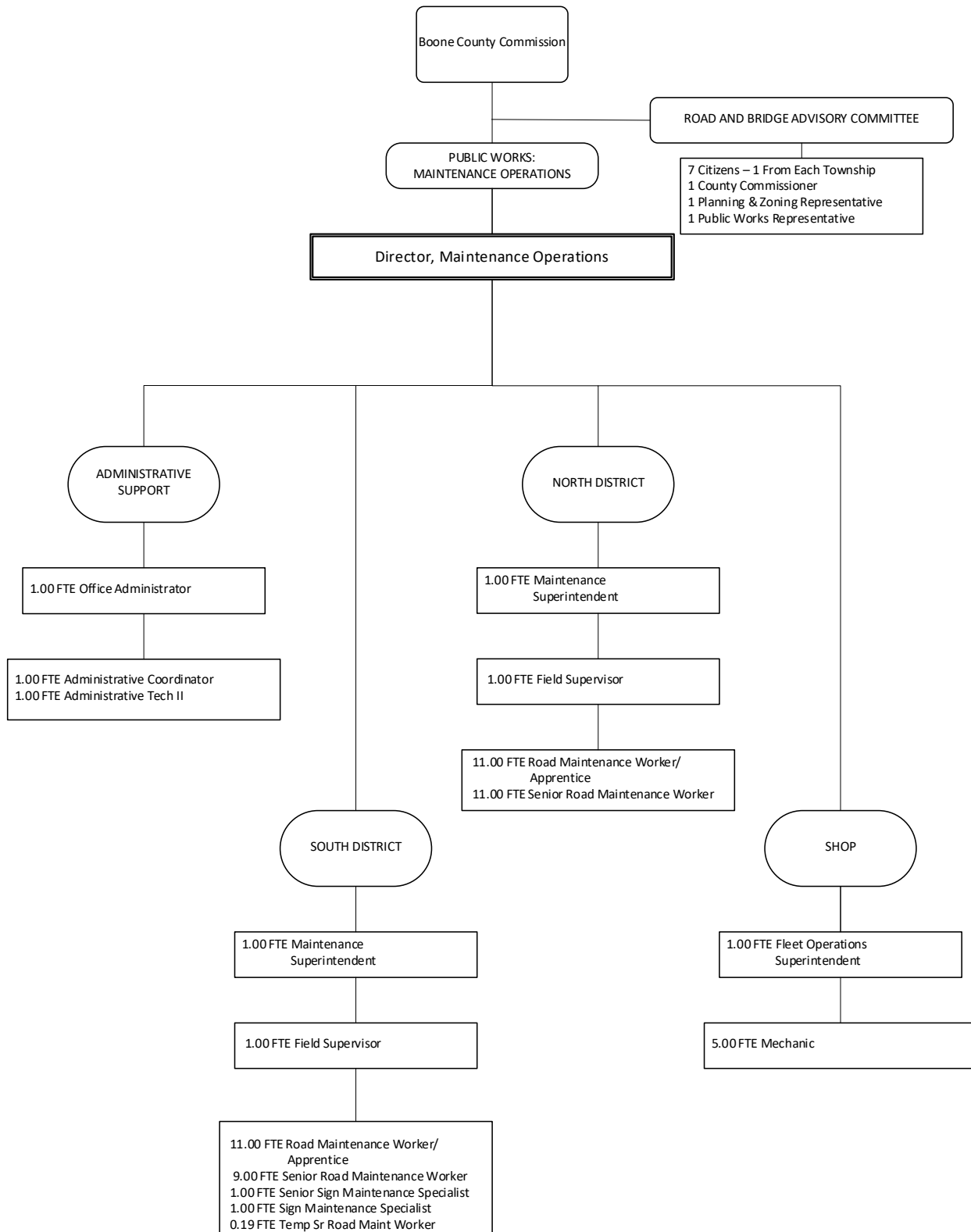
Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2024 include \$11.8 M for Maintenance Operations (which includes \$1.5 M for new and replacement equipment) and \$5.3 M for Infrastructure Preservation and Rehabilitation.

There are no other significant changes in the budget.

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Organizational Chart



Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Annual Budget

2040 R&B ROAD MAINTENANCE

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM FY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	30,505	39,800	28,672	28,672	0	28,672	27-
3482	FEDERAL DISASTER REIMB (FEMA)	193,080	0	0	0	0	0	0
	SUBTOTAL *****	223,585	39,800	28,672	28,672	0	28,672	28-
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	1,449	1,700	1,700	1,700	0	1,700	0
3826	PRIOR YEAR COST REPAYMENT	6,103	0	0	0	0	0	0
3830	SALES	4,407	7,200	7,200	7,200	0	7,200	0
3835	SALE OF CAPITAL FIXED ASSET	124,750	289,000	205,000	0	28,675	28,675	90-
3836	SALE OF NON-CAPITAL ASSETS	333	2,000	2,000	2,000	3,125	5,125	156
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	5,100	0	0	0	0
3891	DIVIDENDS/REBATES	0	900	900	1,173	0	1,173	30
	SUBTOTAL *****	137,042	300,800	221,900	12,073	31,800	43,873	85-
OTHER FINANCING SOURCES								
3942	TRADE-IN ALLOWNCE ON CAP ASSET	145,000	164,000	164,000	0	80,000	80,000	51-
	SUBTOTAL *****	145,000	164,000	164,000	0	80,000	80,000	51-
	TOTAL REVENUES *****	505,627	504,600	414,572	40,745	111,800	152,545	70-
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,713,927	2,171,435	1,933,787	2,124,714	0	2,398,085	10
10110	OVERTIME	54,420	98,990	10,000	0	0	98,990	0
10115	SHIFT DIFFERENTIAL	0	300	300	0	0	300	0
10120	HOLIDAY WORKED	2,804	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,403	0	0	0	0	0	0
10200	FICA	129,549	170,957	143,719	177,686	0	199,792	16
10300	HEALTH INSURANCE	202,743	299,148	218,444	359,100	0	359,100	20
10310	COUNTY HSA CONTRIBUTION	12,150	18,000	13,139	19,200	0	19,200	6
10325	DISABILITY INSURANCE	5,956	7,878	6,268	7,592	0	8,632	9
10330	CNTY PD DEPENDENT PREM-HEALTH	52,621	64,586	54,446	61,668	0	61,668	4-
10331	CNTY PD DEPENDENT PREM-DENTAL	2,851	3,054	2,565	2,502	0	2,502	18-
10350	LIFE INSURANCE	2,769	3,312	2,590	3,312	0	3,312	0
10375	DENTAL INSURANCE	14,905	18,480	14,132	18,480	0	18,480	0
10400	WORKERS COMP	84,302	125,996	137,644	103,824	0	116,761	7-
10500	401(A) MATCH PLAN	13,380	23,920	10,749	23,920	0	23,920	0
10510	CERF-EMPLOYER PD CONTRIBUTION	29,035	37,529	26,002	35,626	0	41,405	10
10800	UNIFORM ALLOWANCE	7,200	9,450	9,000	0	0	12,600	33
	SUBTOTAL *****	2,330,015	3,053,035	2,582,785	2,937,624	0	3,364,747	10
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	612	620	620	0	0	0	100-
23036	SAFETY SUPPLIES & EQUIPMENT	16,275	15,640	21,000	20,080	0	20,080	28
23850	UNTAGGED EQUIPMENT & TOOLS	3,302	7,665	7,665	5,325	0	5,325	30-
23860	VEHICLE EQUIPMENT <\$1000	770	875	875	0	13,410	0	100-
26000	PAVEMENT REPAIRS MATERIAL	396,875	489,000	475,000	489,000	0	489,000	0
26200	ROCK	1,123,988	1,189,320	1,189,320	1,225,000	0	1,225,000	3
26201	ROCK-VENDOR HAULED	36,937	26,500	20,000	26,500	0	26,500	0
26300	MATERIAL & CHEMICAL SUPP.	45,369	154,550	150,000	155,500	0	155,500	0
26301	SRFACE STABILIZATION MTRL	61,779	75,000	140,423	85,000	0	156,000	108
26302	ROAD SALT	218,290	183,000	70,000	235,000	0	235,000	28
26400	ROAD OIL	14,009	5,200	10,000	10,000	0	10,000	92
26420	CULVERTS	276,824	331,000	275,000	331,000	0	331,000	0
	SUBTOTAL *****	2,195,030	2,478,370	2,359,903	2,582,405	13,410	2,653,405	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	370	856	856	856	0	856	0
37200	REGISTRATION	1,010	6,359	6,359	7,800	1,250	9,050	42
37220	TRAVEL: TRAINING RELATED	0	4,025	2,850	4,175	0	4,175	3
	SUBTOTAL *****	1,380	11,240	10,065	12,831	1,250	14,081	25

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

UTILITIES								
48002	DATA COMMUNICATIONS	4,000	4,890	4,890	4,670	0	4,670	4-
48050	MOBILE DEVICE SERVICE	12,589	15,396	14,700	15,396	0	15,396	0
48300	WATER	0	250	0	250	0	250	0
48400	SOLID WASTE	778	1,200	1,200	1,200	0	1,200	0
SUBTOTAL *****		17,367	21,736	20,790	21,516	0	21,516	1-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	11,814	796,981	805,000	833,300	0	833,300	4
71600	EQUIP LEASES & METER CHR	0	100	0	100	0	100	0
71700	BUILDING & EQUIP RENTAL CHARGE	2,638	7,500	5,750	7,500	0	7,500	0
SUBTOTAL *****		14,452	804,581	810,750	840,900	0	840,900	5
OTHER								
86300	TESTING	1,308	2,500	2,500	2,500	0	2,500	0
86800	EMERGENCY	0	118,700	0	150,000	0	150,000	26
86885	FINES, FORFEITURES & PENALTIES	500	0	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	-1,000	0	0	0	0	0	0
SUBTOTAL *****		808	121,200	2,500	152,500	0	152,500	26
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	3,995	107,030	99,149	0	104,500	110,200	2
92300	REPLCMENT MACH & EQUIP	1,504,278	590,000	609,331	0	905,000	926,000	56
92400	REPLCMENT AUTO/TRUCKS	269,993	1,652,000	1,652,000	0	360,000	360,000	78-
SUBTOTAL *****		1,778,266	2,349,030	2,360,480	0	1,369,500	1,396,200	41-
TOTAL EXPENDITURES *****		6,337,318	8,839,192	8,147,273	6,547,776	1,384,160	8,443,349	4-

2041 R&B RM RD INFRSTR REHAB/PRSVN

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	677,000	15,133	677,000	0	677,000	0
SUBTOTAL *****		0	677,000	15,133	677,000	0	677,000	0
TOTAL REVENUES *****		0	677,000	15,133	677,000	0	677,000	0
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	891,626	940,000	1,001,582	710,000	25,000	735,000	21-
71101	PROFESSIONAL SERVICES	4,519	45,000	6,948	70,000	0	70,000	55
71102	ENGINEERING SERVICES	84,238	113,000	0	170,000	0	170,000	50
71106	CONTRACTED SERVICES	0	677,000	0	677,000	0	677,000	0
71118	EASEMENT ACQUISITION COSTS	230	25,000	0	50,000	0	50,000	100
71202	CONTRACTOR COSTS	3,378,513	3,862,000	4,028,635	3,450,000	100,000	3,550,000	8-
SUBTOTAL *****		4,359,126	5,662,000	5,037,165	5,127,000	125,000	5,252,000	7-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-36,515	0	-22,257	0	0	0	0
SUBTOTAL *****		-36,515	0	-22,257	0	0	0	0
TOTAL EXPENDITURES *****		4,322,611	5,662,000	5,014,908	5,127,000	125,000	5,252,000	7-

2042 R&B FLEET & EQP MTC OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	1,999	0	0	12,550	0	12,550	0
SUBTOTAL *****		1,999	0	0	12,550	0	12,550	0

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	23,584	28,500	28,500	28,500	0	28,500	0
3826	PRIOR YEAR COST REPAYMENT	12,386	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	0	0	0	0	5,500	5,500	0
	SUBTOTAL *****	35,970	28,500	28,500	28,500	5,500	34,000	19
	TOTAL REVENUES *****	37,969	28,500	28,500	41,050	5,500	46,550	63
PERSONAL SERVICES								
10100	SALARIES & WAGES	271,454	292,463	265,850	277,151	45,095	361,997	23
10110	OVERTIME	8,046	16,200	4,200	16,200	0	16,200	0
10115	SHIFT DIFFERENTIAL	0	84	84	0	0	84	0
10120	HOLIDAY WORKED	618	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	309	0	0	0	0	0	0
10200	FICA	20,999	23,175	19,954	22,441	3,450	28,058	21
10300	HEALTH INSURANCE	27,153	33,108	31,543	39,060	8,820	47,880	44
10310	COUNTY HSA CONTRIBUTION	3,700	3,600	4,200	4,800	0	4,800	33
10325	DISABILITY INSURANCE	918	971	563	957	163	1,222	25
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	5,441	7,323	0	7,323	0
10331	CNTY PD DEPENDENT PREM-DENTAL	221	110	351	368	0	368	234
10350	LIFE INSURANCE	354	360	204	360	72	432	20
10375	DENTAL INSURANCE	2,100	2,100	2,045	2,100	420	2,520	20
10400	WORKERS COMP	8,455	10,465	11,648	6,261	91	7,210	31-
10500	401(A) MATCH PLAN	2,785	3,250	2,150	2,600	650	3,900	20
10510	CERF-EMPLOYER PD CONTRIBUTION	4,445	5,507	5,180	6,689	0	7,256	31
10800	UNIFORM ALLOWANCE	375	550	3,300	0	0	3,300	500
10900	MECHANIC TOOL ALLOWANCE	2,593	1,750	0	0	0	0	100-
	SUBTOTAL *****	354,525	393,693	356,713	386,310	58,761	492,550	25
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	620	0	620	0
23035	REPAIR/MAINTENANCE SUPPLIES	91,532	161,190	161,190	170,675	0	170,675	5
23036	SAFETY SUPPLIES & EQUIPMENT	561	1,250	1,250	1,395	0	1,395	11
23037	SHOP SUPPLIES	15,535	5,300	22,000	10,000	0	10,000	88
23305	UNIFORM MAINTENANCE	2,135	2,400	126	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	10,114	10,000	10,000	14,250	0	14,250	42
	SUBTOTAL *****	119,877	180,140	194,566	196,940	0	196,940	9
DUES TRAVEL & TRAINING								
37200	REGISTRATION	500	3,000	3,000	4,400	0	4,400	46
37220	TRAVEL: TRAINING RELATED	218	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL *****	718	4,500	4,500	5,900	0	5,900	31
UTILITIES								
48002	DATA COMMUNICATIONS	556	0	0	0	0	0	0
48050	MOBILE DEVICE SERVICE	1,219	1,230	1,230	1,230	0	1,230	0
	SUBTOTAL *****	1,775	1,230	1,230	1,230	0	1,230	0
VEHICLE EXPENSE								
59000	FUEL	616,570	706,585	510,000	599,875	0	599,875	15-
59025	VEHICLE TITLE/LICENSE/PLATES	58	310	310	310	0	310	0
59050	ENGINE FLUIDS	39,754	48,705	48,705	53,575	0	53,575	10
59100	VEHICLE REPAIRS/MAINTENANCE	153,706	125,200	150,000	135,100	0	135,100	7
59105	TIRES	95,504	125,000	100,000	130,000	0	130,000	4
	SUBTOTAL *****	905,592	1,005,800	809,015	918,860	0	918,860	9-
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	41,778	75,000	75,000	75,000	0	75,000	0
	SUBTOTAL *****	41,778	75,000	75,000	75,000	0	75,000	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	7,449	8,400	8,400	8,400	0	8,400	0
71101	PROFESSIONAL SERVICES	61	1,000	200	1,000	0	1,000	0
71526	DISPOSAL SERVICES	578	2,100	2,100	1,500	0	1,500	28-
71600	EQUIP LEASES & METER CHRG	3,586	100	100	100	0	100	0
	SUBTOTAL *****	11,674	11,600	10,800	11,000	0	11,000	5-
OTHER								
83155	MEMBERSHIP FEE (SAMS, ETC)	500	500	500	500	0	500	0
86300	TESTING	3,056	3,900	3,900	4,600	0	4,600	17
	SUBTOTAL *****	3,556	4,400	4,400	5,100	0	5,100	16

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	59,888	31,300	31,235	0	32,500	32,500	3
92300	REPLCMENT MACH & EQUIP	0	0	0	0	43,000	43,000	0
92400	REPLCMENT AUTO/TRUCKS	53,984	0	0	0	0	0	0
SUBTOTAL *****		113,872	31,300	31,235	0	75,500	75,500	141
TOTAL EXPENDITURES *****		1,553,367	1,707,663	1,487,459	1,600,340	134,261	1,782,080	4

2043 R&B TRAFFIC/SIGN

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3830	SALES	2,217	4,000	2,500	4,000	0	4,000	0
SUBTOTAL *****		2,217	4,000	2,500	4,000	0	4,000	0
TOTAL REVENUES *****		2,217	4,000	2,500	4,000	0	4,000	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	85,284	97,616	94,776	96,454	0	111,247	13
10110	OVERTIME	2,955	7,500	2,000	7,500	0	7,500	0
10120	HOLIDAY WORKED	212	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	106	0	0	0	0	0	0
10200	FICA	6,727	7,866	7,353	7,952	0	8,734	11
10300	HEALTH INSURANCE	10,983	13,380	13,380	16,380	0	16,380	22
10310	COUNTY HSA CONTRIBUTION	150	1,200	0	1,200	0	1,200	0
10325	DISABILITY INSURANCE	241	321	309	331	0	368	14
10330	CNTY PD DEPENDENT PREM-HEALTH	347	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	12	0	0	0	0	0	0
10350	LIFE INSURANCE	120	144	144	144	0	144	0
10375	DENTAL INSURANCE	814	840	840	840	0	840	0
10400	WORKERS COMP	4,077	5,851	5,155	4,646	0	5,103	12-
10500	401(A) MATCH PLAN	1,275	1,300	1,200	1,040	0	1,300	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,780	1,784	1,765	1,842	0	2,046	14
10800	UNIFORM ALLOWANCE	450	450	600	0	0	600	33
SUBTOTAL *****		115,533	138,252	127,522	138,329	0	155,462	12
MATERIALS & SUPPLIES								
23036	SAFETY SUPPLIES & EQUIPMENT	0	327	413	550	0	550	68
23850	UNTAGGED EQUIPMENT & TOOLS	0	700	700	1,050	0	1,050	50
26300	MATERIAL & CHEMICAL SUPP.	2,860	3,300	2,300	3,300	0	3,300	0
26600	SIGNS & SIGN SUPPLIES	23,707	18,480	18,480	19,036	0	19,036	3
SUBTOTAL *****		26,567	22,807	21,893	23,936	0	23,936	5
UTILITIES								
48002	DATA COMMUNICATIONS	278	276	276	276	0	276	0
48050	MOBILE DEVICE SERVICE	230	282	282	282	0	282	0
SUBTOTAL *****		508	558	558	558	0	558	0
TOTAL EXPENDITURES *****		142,608	161,617	149,973	162,823	0	179,956	11

2044 R&B ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	171,067	242,392	219,174	239,096	0	269,850	11
10110	OVERTIME	0	1,385	300	1,314	0	1,314	5-
10200	FICA	12,517	18,387	16,303	18,391	0	20,066	9
10300	HEALTH INSURANCE	14,723	27,144	24,489	32,760	0	32,760	20
10310	COUNTY HSA CONTRIBUTION	1,900	2,400	2,650	2,400	0	2,400	0
10325	DISABILITY INSURANCE	520	847	847	860	0	939	10
10330	CNTY PD DEPENDENT PREM-HEALTH	2,776	3,337	3,337	4,185	0	4,185	25
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	147	147	0	147	0
10350	LIFE INSURANCE	162	1,080	269	288	0	288	73-
10375	DENTAL INSURANCE	1,111	1,680	1,260	1,680	0	1,680	0
10400	WORKERS COMP	3,397	4,384	4,082	3,547	0	3,582	18-
10500	401(A) MATCH PLAN	1,335	2,210	1,440	2,080	0	2,600	17
10510	CERF-EMPLOYER PD CONTRIBUTION	1,439	2,608	2,151	2,592	0	3,030	16
SUBTOTAL *****		211,094	308,001	276,449	309,340	0	342,841	11

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

MATERIALS & SUPPLIES								
22000	US POSTAL&OTHER SHIPPING SRVCS	333	500	0	0	0	0	100-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	80	80	77	0	77	3-
23000	OFFICE SUPPLIES	1,397	2,800	2,200	2,600	0	2,600	7-
23001	PRINTED MATERIALS	0	500	500	500	0	500	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	450	125	1,025	0	1,025	127
23850	UNTAGGED EQUIPMENT & TOOLS	0	400	0	400	0	400	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	1,200	0	1,200	0
SUBTOTAL *****		1,730	4,730	2,905	5,802	0	5,802	23
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	185	399	399	399	0	399	0
37200	REGISTRATION	205	2,225	2,225	5,725	0	5,725	157
37220	TRAVEL: TRAINING RELATED	377	4,285	4,285	6,425	0	6,425	49
SUBTOTAL *****		767	6,909	6,909	12,549	0	12,549	82
UTILITIES								
48050	MOBILE DEVICE SERVICE	944	949	949	949	0	949	0
SUBTOTAL *****		944	949	949	949	0	949	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	669	1,320	1,320	1,405	0	1,405	6
SUBTOTAL *****		669	1,320	1,320	1,405	0	1,405	6
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	17,498	18,373	18,373	18,373	0	18,373	0
71501	PARKING	0	120	120	120	0	120	0
SUBTOTAL *****		17,498	18,493	18,493	18,493	0	18,493	0
OTHER								
83200	FEES & COMMISSIONS	0	200	100	200	0	200	0
84010	RECEPTION/MEETINGS	0	100	100	100	0	100	0
85710	TRAVEL-OTHER	0	20	0	20	0	20	0
SUBTOTAL *****		0	320	200	320	0	320	0
TOTAL EXPENDITURES *****		232,702	340,722	307,225	348,858	0	382,359	12

2047 R&B FACILITIES MAINT & CUSTODL

204 ROAD & BRIDGE FUND

<u>ACCT</u>	<u>DESCRIPTION</u>	<u>2022</u>	<u>2023</u>	<u>2023</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>%CHG</u>
		<u>ACTUAL</u>	<u>BUDGET +</u>	<u>ESTIMATED</u>	<u>CORE</u>	<u>SUPPLEMENTAL</u>	<u>ADOPTED</u>	<u>FROM</u>
			<u>REVISIONS</u>		<u>REQUEST</u>	<u>REQUEST</u>	<u>BUDGET</u>	<u>PY</u>
							<u>BUD</u>	<u>BUD</u>
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	465	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	1,173	0	0	0	0	0	0
SUBTOTAL *****		1,638	0	0	0	0	0	0
TOTAL REVENUES *****		1,638	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	1,728	2,600	3,200	3,300	0	3,300	26
23035	REPAIR/MAINTENANCE SUPPLIES	1,885	6,750	5,500	1,750	0	1,750	74-
SUBTOTAL *****		3,613	9,350	8,700	5,050	0	5,050	46-
UTILITIES								
48000	TELEPHONES	429	420	420	0	0	0	100-
48100	NATURAL GAS	8,360	9,800	13,350	12,635	0	12,635	28
48200	ELECTRICITY	23,053	36,750	38,000	38,750	0	38,750	5
48300	WATER	2,760	4,770	4,770	5,690	0	5,690	19
48400	SOLID WASTE	3,752	4,176	4,176	4,392	0	4,392	5
48450	SOLID WASTE - RECYCLING	1,065	672	1,350	1,356	0	1,356	101
48600	SEWER USE	579	570	570	855	0	855	50
48700	LP GAS/BLDG GENERATOR FUEL	7,115	8,500	8,500	6,500	0	6,500	23-
SUBTOTAL *****		47,113	65,658	71,136	70,178	0	70,178	7

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	335	470	470	660	0	660	40
60100	BLDG REPAIRS/MAINTENANCE	16,799	8,000	14,000	16,000	0	16,000	100
60125	CUSTODIAL/JANITORIAL SERV	16,414	30,380	27,000	30,784	0	30,784	1
60150	PEST CONTROL	390	520	520	550	0	550	5
60200	EQUIP REPAIRS/MAINTENANCE	3,372	3,000	2,000	3,000	0	3,000	0
60400	GROUNDS MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	37,310	42,620	43,990	51,244	0	51,244	20
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	6,849	137,390	137,704	4,755	0	4,755	96-
71526	DISPOSAL SERVICES	0	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	6,849	140,390	140,704	7,755	0	7,755	94-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	966	200	200	200	0	200	0
83815	FACILITIES INTERNAL SERVC CHRG	151,414	151,700	152,571	872,000	0	872,000	474
	SUBTOTAL *****	152,380	151,900	152,771	872,200	0	872,200	474
	TOTAL EXPENDITURES *****	247,265	409,918	417,301	1,006,427	0	1,006,427	146

Decimal values have been truncated.

Road & Bridge - Other

Department Numbers 2049

Mission

These budgets account for revenue and expenditures of the Road and Bridge Fund that are not otherwise accounted for within a specific Road and Bridge operating budget. The budget includes distributions of Road and Bridge resources to the various cities, towns, villages, and road district situated within the County. It also includes reimbursement to the General Fund for certain administrative costs referred to as inter-fund services used (legal, purchasing, human resources, payroll, information technology, etc...)

As previously noted in other budget sections, resources of the Road and Bridge Fund are used to fund 100% of Road and Bridge Maintenance Operations as well certain design, construction, and engineering activities which have been consolidated into the Resource Management Department. These costs, taken together with the costs included in this budget, account for the total spending from the Road and Bridge Fund. A fund statement for the Road and Bridge Fund is presented within the Fund Statements tab section of this budget document.

Budget Highlights

There are no other significant changes to this budget.

Road & Bridge - Other

Annual Budget

2049 R&B NON-DEPARTMENTAL

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3001	REAL ESTATE CY	1,270,305	1,319,600	1,365,100	1,412,900	0	1,412,900	7
3002	PERSONAL PROPERTY CY	362,481	360,500	369,200	382,100	0	382,100	5
3003	RAILROAD AND UTILITY CY	22,667	22,100	25,100	25,100	0	25,100	13
3004	REPLACEMENT SURTAX/GEN CY	205,274	187,000	195,000	200,000	0	200,000	6
3011	REAL ESTATE PY	22,862	14,400	15,000	20,000	0	20,000	38
3012	PERSONAL PROPERTY PY	32,576	25,775	34,000	35,000	0	35,000	35
	SUBTOTAL *****	1,916,165	1,929,375	2,003,400	2,075,100	0	2,075,100	8
SALES & USE TAXES								
3110	SALES TAXES	17,903,676	18,337,000	18,104,197	18,466,281	0	18,466,281	0
3115	USE TAX	0	1,284,000	2,619,094	2,671,476	0	2,671,476	108
	SUBTOTAL *****	17,903,676	19,621,000	20,723,291	21,137,757	0	21,137,757	8
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	45,000	45,000	45,000	0	0	0	100-
3445	FINANCIAL INSTITUTION TAX	2,208	3,000	3,000	3,000	0	3,000	0
3450	COUNTY AID ROAD TAX	1,576,030	1,600,000	1,736,000	1,600,000	0	1,600,000	0
3454	MOTOR VEHICLE SALES TAX	405,808	390,000	438,000	400,000	0	400,000	2
3455	MOTOR VEHICLE FEE INCREASES	191,451	175,000	187,000	175,000	0	175,000	0
3491	NATL FOREST PILT	10,139	8,300	9,664	9,000	0	9,000	8
3492	BUREAU OF LAND MGMT PILT	11,934	10,800	12,472	12,000	0	12,000	11
	SUBTOTAL *****	2,242,570	2,232,100	2,431,136	2,199,000	0	2,199,000	1-
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	0	0	0	0	100,000	0
3530	INTERNAL SERVICE CHG	0	0	0	17,585	0	17,585	0
3551	COMMISSIONS-CSRD	9,184	7,900	8,500	8,500	0	8,500	7
	SUBTOTAL *****	9,184	7,900	8,500	26,085	0	126,085	**
INTEREST								
3710	INTEREST	624	450	572	550	0	550	22
3711	INT-OVERNIGHT	17,549	9,000	70,844	60,000	0	60,000	566
3712	INT-LONG TERM INVEST	177,240	114,000	243,869	200,000	0	200,000	75
3718	INT-SALES TAX	1,007	0	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	31	25	25	25	0	25	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,412,168	0	0	0	0	0	0
	SUBTOTAL *****	-1,215,717	123,475	315,310	260,575	0	260,575	111
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	11,021	0	7,055	0	0	0	0
	SUBTOTAL *****	11,021	0	7,055	0	0	0	0
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	367,609	0	0	0	0	0	0
	SUBTOTAL *****	367,609	0	0	0	0	0	0
	TOTAL REVENUES *****	21,234,508	23,913,850	25,488,692	25,698,517	0	25,798,517	8
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	0	0	0	0	300,000	300,000	0
71305	CART/MV DISTRIBUTION TO RD DIS	106,787	120,175	116,264	108,750	0	108,750	9-
71350	PROPTXDIST-STATUTORY (R&BFUND)	283,303	326,402	326,402	334,562	0	334,562	2
71405	SALESTXDIST-REPLC PROP TX RLCK	1,242,539	1,520,139	1,533,580	1,571,920	0	1,571,920	3
71451	SALESTXDIST - FORMULA	1,681,886	1,614,302	1,604,736	1,654,660	0	1,654,660	2
71452	SALESTXDIST-APPLICATION	104,773	114,892	100,563	108,502	0	108,502	5-
71453	SALESTXDIST-ROAD DISTRICT	165,431	158,784	158,784	162,753	0	162,753	2
	SUBTOTAL *****	3,584,719	3,854,694	3,840,329	3,941,147	300,000	4,241,147	10
OTHER								
83810	INTERFUND SERVICES USED	675,000	690,000	690,000	690,000	0	690,000	0
83919	OTO: TO CAPITAL PROJECT FUND	1,200,000	979,750	979,750	0	0	0	100-
86850	CONTINGENCY	0	50,000	0	0	0	213,410	326
86882	TIF SALES TAX PAYMENTS	9,401	9,000	10,000	10,000	0	10,000	11
	SUBTOTAL *****	1,884,401	1,728,750	1,679,750	700,000	0	913,410	47-
	TOTAL EXPENDITURES *****	5,469,120	5,583,444	5,520,079	4,641,147	300,000	5,154,557	8-

Decimal values have been truncated.



Community Services- Combined Budget Summary

Description of Funding Sources

The Office of Community Services was established by the County Commission in 2014 and is primarily funded with appropriations from the Community Children’s Services Fund with additional resources provided from the General Fund, the Domestic Violence Fund, and the Community Health/Medical (Hospital Lease) Fund.

- General Fund (1420)
- Domestic Violence Fund (2030)
- Community Health/Medical (Hospital Lease) Fund (2130)
- Community Children’s Services Fund (2160 and 2161)

The Commission-appointed Boone County Children’s Services Board (BCCSB) is responsible for establishing and approving the budget for the Children’s Services Fund. The County Commission establishes and approves the appropriations for all other funds.

The organizational relationship of the BCCSB and the County Commission is governed by a memorandum of understanding.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1420	Community and Social Services	\$ 36,281	\$ 40,967	\$ 19,540	\$ 34,475	\$ 2,558	\$ 56,573
203	2030	Domestic Violence	21,820	22,541	-	23,818	-	23,818
213	2130	Community Health/Medical	40,757	40,753	118,906	1,741,073	10,600	1,870,579
213	2131	Strategic Opportunity-Community Health	200,360	10,325	-	108,888	-	108,888
213	2132	Program Funding-Community Health	532,824	-	-	155,000	-	155,000
216	2160	Community Children's Services	666,232	877,824	556,853	502,100	14,193	1,073,146
216	2161	CCS Funding Opportunities	146,962	159,715	-	650,000	-	650,000
216	2162	Program Funding-CSF	8,180,651	9,846,050	-	13,500,000	-	13,500,000
Total			<u>9,825,887</u>	<u>10,998,175</u>	<u>695,299</u>	<u>16,715,354</u>	<u>27,351</u>	<u>17,438,004</u>

Community Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	Full-time Equivalent Positions						
	2022	2023	Dept. 1420	Dept. 2130	Dept. 2160	2024 Total	
Director, Community Services	1.00	1.00	0.05	0.15	0.80	1.00	-
Deputy Director	-	1.00	-	-	1.00	1.00	-
Program Manager	1.00	1.00	-	1.00	1.00	2.00	1.00
Data & Performance Analyst	1.00	1.00	-	0.15	0.85	1.00	-
Program Specialist	2.00	2.00	0.10	0.15	1.75	2.00	-
Administrative Coordinator	1.00	1.00	0.10	0.15	0.75	1.00	-
Intern Pool	0.19	0.19	-	-	0.19	0.19	-
Total FTEs	6.19	7.19	0.25	1.60	6.34	8.19	1.00

Community Services

Department Numbers 1420, 2030, 2130, 2160, 2161

Mission

The Office of Community Services is responsible for the coordination of human service programs for Boone County. The Office was established by the County Commission in 2014 primarily in response to the citizen initiative “Putting Kids First” which resulted in voter approval of a permanent one-quarter cent sales tax to fund community children’s services. Prior to the establishment of the Office of Community Services, the County’s community, and social services (1420) budget was administered by the Columbia/Boone County Department of Health and Human Services pursuant to an intergovernmental agreement.

Community Services is comprised of the following cost centers:

Community and Social Services (1420): This budget includes amounts appropriated by the County Commission from the General Fund for an allocated portion of administrative expenses of the Community Services Department. The budget also includes appropriations for various service contracts; however, funding for service contracts from this budget is being phased-out over several years such that this budget will eventually reflect appropriations for administrative support only and the appropriations for services will be included in other budgets.

Domestic Violence (2030): The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The revenues consist of a \$10 fee collected on marriage licenses and a \$2 surcharge collected on civil and criminal cases and are accounted for within a special revenue fund. The fees are to be used to provide shelter for victims of domestic violence in accordance with statutory requirements.

Community Health/Medical (Hospital Lease – 2130): This budget accounts for the additional lease compensation received pursuant to the operating lease of Boone Hospital Center which is accounted for within a special revenue fund. The lease agreement ended December 31, 2021. Under the terms of the lease agreement, the County received two components of lease payment. The first and primary component of lease payment is unrestricted as to use and was accounted for within the County’s General Fund (dept. 1190). The second component of lease payment began in 2010 and was restricted to community health purposes and is accounted for within a special revenue fund which is administered by the Community Services Department. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department as well as appropriations for services.

Community Children’s Services Administration (2160): The Community Children’s Services budget accounts for the revenues received from a permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for administering the budget in accordance with the provisions of RSMo 210-861. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department.

Community Services

Community Children’s Services (CCS) Funding Opportunities (2161): The Community Children’s Services (CCS) Funding Opportunities budget accounts for expenses related to the procurement of services contracts and strategic opportunities contracts for various outside agencies funded from the permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for establishing budget allocations in accordance with the provisions of RSMo 210-861. In general, the monies are used for counseling, family support, and temporary residential services to persons nineteen years of age or less.

Budget Highlights

During 2014, the Boone County Children’s Services Board (BCCSB) completed the initial policy-setting process as well as the Request for Proposal process which resulted in the first round of funding contracts being awarded late in 2014. Subsequent annual budgets have included appropriations for purchase of services contracts and well as pilot programs that provide innovative services.

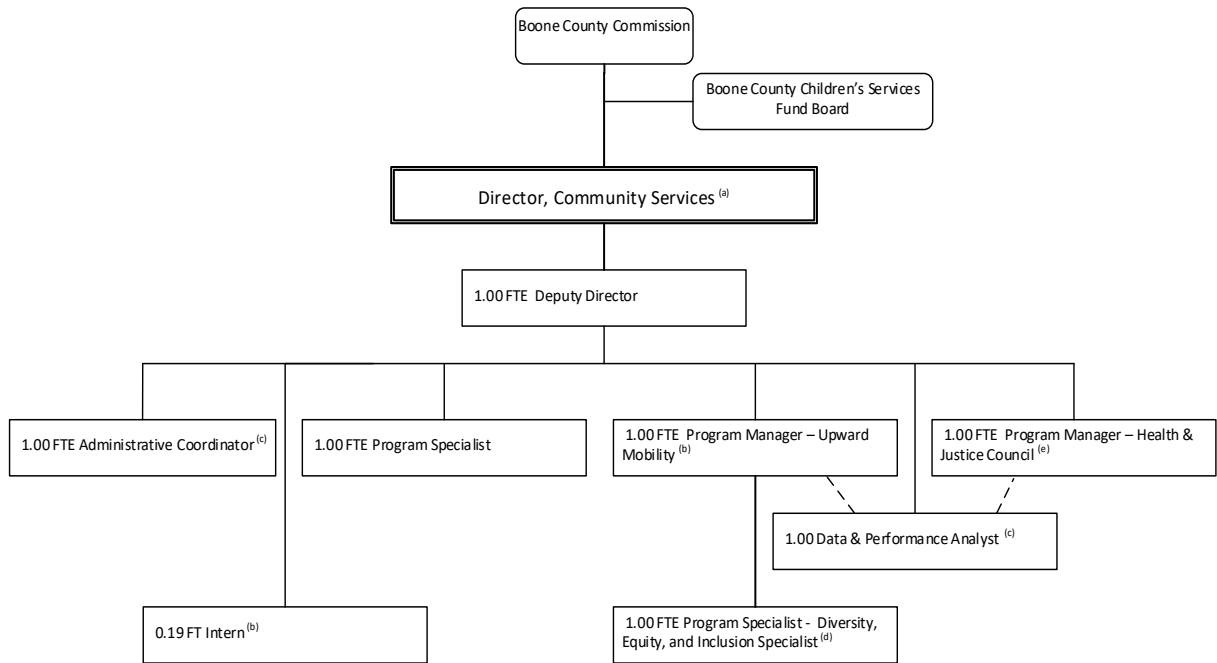
The total amounts appropriated in 2015 through 2024 include the annual appropriations associated with revenues expected to be received that year as well as accumulated tax revenues received in prior years that were not expended in the year collected. In addition, utilization rates on various contracts continues to fall short of budget projections, resulting in actual spending falling below actual revenues and this in turn, creates an accumulated fund balance. These un-expended carry-over monies are available for appropriation in one or more subsequent years and when they are appropriated, it results in the annual appropriation amounts exceeding the annual expected revenues within that given year. However, the fund as whole remains solvent. The FY 2024 budget includes significant appropriation amounts associated with accumulated carry-over revenues. As these accumulated carry-over revenues are expended over time, the annual appropriations will correspondingly diminish such that eventually annual appropriations will be equivalent to the annual revenues.

The FY 2024 budget also includes an additional \$78,000 for a new Program Manager position (1.00 FTE that is split between 2130 and 2160).

There are no other significant changes to this budget.

Community Services

Organizational Chart



(a) Funded 5% by Dept 1420 Community & Social Services, 15% by Dept 2130 Community Health/Medical and 80% by Dept 2160 Community Children's Services

(b) Funded 100% by Dept 2160 Community Children's Services

(c) Funded 85% by Dept 2160 Community Children's Service and 15% by Dept 2130 Community Health/Medical

(d) Funded 10% by Dept 1420 Community & Social Services, 15% by Dept 2130 Community Health/Medical and 75% by Dept 2160 Community Children's Services

(e) Funded 100% by department 2130 Community Health/Medical

Annual Budget

1420 GF COMMUNITY SERVICES ADMIN

100 GENERAL FUND

ACCT	DESCRIPTION	2023		2023	2024		2024	%CHG FROM PY BUD
		2022 ACTUAL	BUDGET + REVISIONS		ESTIMATED	CORE REQUEST		
PERSONAL SERVICES								
10100	SALARIES & WAGES	11,909	14,139	12,930	13,991	0	16,026	13
10110	OVERTIME	86	350	22	350	0	350	0
10120	HOLIDAY WORKED	17	0	0	0	0	0	0
10200	FICA	683	1,086	799	1,097	0	1,210	11
10300	HEALTH INSURANCE	1,226	986	715	1,323	0	1,323	34
10310	COUNTY HSA CONTRIBUTION	205	120	35	0	0	0	100-
10325	DISABILITY INSURANCE	45	48	45	50	0	55	14
10330	CNTY PD DEPENDENT PREM-HEALTH	312	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	19	0	0	0	0	0	0
10350	LIFE INSURANCE	18	18	16	18	0	18	0
10375	DENTAL INSURANCE	102	105	45	63	0	63	40-
10400	WORKERS COMP	26	27	24	22	0	24	11-
10500	401(A) MATCH PLAN	114	163	137	130	0	162	0
10510	CERF-EMPLOYER PD CONTRIBUTION	240	272	249	279	0	309	13
SUBTOTAL *****		15,002	17,314	15,017	17,323	0	19,540	13

Community Services

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	0	50	50	0
23000	OFFICE SUPPLIES	372	925	925	972	0	972	5
23001	PRINTED MATERIALS	508	700	700	840	0	840	20
23810	UNTAGGED HARDWARE AND SOFTWARE	0	161	40	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	0	238	238	0	132	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	73	230	115	230	215	230	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	0	330	330	0
SUBTOTAL *****		953	2,254	2,018	2,042	727	2,422	7
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	0	2,090	2,090	0
37200	REGISTRATION	52	500	500	558	9	558	11
37210	TRAINING/SCHOOLS	0	42	11	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	1,000	1,000	1,000	0	1,000	0
SUBTOTAL *****		52	1,542	1,511	1,558	2,099	3,648	137
UTILITIES								
48000	TELEPHONES	0	300	300	88	24	88	70-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	134	180	180	179	0	179	0
48100	NATURAL GAS	141	240	180	240	0	240	0
48200	ELECTRICITY	482	640	640	685	0	685	7
48300	WATER	43	55	55	55	0	55	0
48400	SOLID WASTE	118	160	160	160	0	160	0
48600	SEWER USE	63	85	85	85	0	85	0
SUBTOTAL *****		981	1,660	1,600	1,492	24	1,492	10-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	270	425	320	0	396	396	6-
60051	IT EQUIP SERVICE CONTRACT	18	52	52	144	0	144	176
SUBTOTAL *****		288	477	372	144	396	540	13
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	214	173	173	125	12	125	27-
70100	SOFTWARE SUBSCRIPTIONS	2,277	2,405	2,405	4,104	715	4,604	91
71101	PROFESSIONAL SERVICES	13,250	16,000	14,400	16,000	0	16,000	0
SUBTOTAL *****		15,741	18,578	16,978	20,229	727	20,729	12
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	3,035	3,211	3,211	3,679	0	3,679	14
84010	RECEPTION/MEETINGS	200	200	200	750	900	1,650	725
84300	PUBLIC NOTICE/ADVERTISING SRVC	31	60	60	75	0	75	25
85710	TRAVEL-OTHER	0	0	0	240	0	240	0
SUBTOTAL *****		3,266	3,471	3,471	4,744	900	5,644	63
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	528	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	2,558	2,558	0
SUBTOTAL *****		0	0	0	0	3,086	2,558	0
TOTAL EXPENDITURES *****		36,283	45,296	40,967	47,532	7,959	56,573	25

2030 DOMESTIC VIOLENCE FND ACTIVITY

203 DOMESTIC VIOLENCE FUND								
ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	
CHARGES FOR SERVICES								
3566	RECORDER FEES	10,360	10,000	9,515	10,000	0	10,000	0
3567	DOM VIOLENCE FEES-CIR CLK	12,864	12,000	11,485	12,000	0	12,000	0
SUBTOTAL *****		23,224	22,000	21,000	22,000	0	22,000	0

Community Services

INTEREST							
3711 INT-OVERNIGHT	24	20	90	20	0	20	0
3712 INT-LONG TERM INVEST	248	200	325	200	0	200	0
3798 INC/DEC IN FV OF INVESTMENTS	-2,030	0	0	0	0	0	0
SUBTOTAL *****	-1,758	220	415	220	0	220	0
TOTAL REVENUES *****	21,466	22,220	21,415	22,220	0	22,220	0
OTHER							
86900 MISCELLANEOUS	21,821	23,000	22,541	23,818	0	23,818	3
SUBTOTAL *****	21,821	23,000	22,541	23,818	0	23,818	4
TOTAL EXPENDITURES *****	21,821	23,000	22,541	23,818	0	23,818	4

2130 CMTYHLTHFND COMM SVCS ADMIN

213 CMNTY HEALTH/MED (HSPTL LEASE)								%CHG
ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	22,777	21,081	21,081	21,081	0	21,081	0
SUBTOTAL *****		22,777	21,081	21,081	21,081	0	21,081	0
INTEREST								
3711	INT-OVERNIGHT	2,138	1,600	6,290	1,600	0	1,600	0
3712	INT-LONG TERM INVEST	22,065	20,000	22,435	20,000	0	20,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-188,232	0	0	0	0	0	0
SUBTOTAL *****		-164,029	21,600	28,725	21,600	0	21,600	0
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	308	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	550	0	0	0	0
SUBTOTAL *****		0	0	858	0	0	0	0
TOTAL REVENUES *****		-141,252	42,681	50,664	42,681	0	42,681	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	32,156	38,004	35,440	37,904	52,292	95,441	151
10110	OVERTIME	733	1,050	100	700	0	700	33-
10120	HOLIDAY WORKED	25	0	0	0	0	0	0
10200	FICA	2,382	2,936	2,708	2,953	4,001	7,253	147
10300	HEALTH INSURANCE	3,043	2,959	2,552	3,780	7,416	11,196	278
10310	COUNTY HSA CONTRIBUTION	480	360	233	180	0	180	50-
10325	DISABILITY INSURANCE	111	131	103	136	189	339	158
10330	CNTY PD DEPENDENT PREM-HEALTH	468	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	46	0	0	0	0	0	0
10350	LIFE INSURANCE	40	43	33	43	72	115	167
10375	DENTAL INSURANCE	244	252	162	189	420	609	141
10400	WORKERS COMP	65	75	64	61	84	151	101
10500	401(A) MATCH PLAN	309	390	361	312	650	1,040	166
10510	CERF-EMPLOYER PD CONTRIBUTION	658	733	711	758	1,046	1,882	156
SUBTOTAL *****		40,760	46,933	42,467	47,016	66,170	118,906	153
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	0	0	0	0	0	1,000	0
23001	PRINTED MATERIALS	0	0	0	0	0	500	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,035	0	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	0	360	0	0	268	400	11
23850	UNTAGGED EQUIPMENT & TOOLS	0	650	0	0	0	800	23
SUBTOTAL *****		0	2,045	0	0	268	2,700	32

Community Services

DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	0	17	1,525	0
37220	TRAVEL: TRAINING RELATED	0	0	0	0	0	1,000	0
SUBTOTAL *****		0	0	0	0	17	2,525	0
UTILITIES								
48000	TELEPHONES	0	72	0	0	0	72	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	0	420	420	0
SUBTOTAL *****		0	72	0	0	420	492	583
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	0	0	0	24	36	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	596	890	0
SUBTOTAL *****		0	0	0	0	620	926	0
OTHER								
83810	INTERFUND SERVICES USED	0	0	0	0	0	1,733,680	0
84010	RECEPTION/MEETINGS	0	0	0	0	0	500	0
85710	TRAVEL-OTHER	0	0	0	0	0	250	0
86910	PY ENCUMBRANCES NOT USED	0	0	-3,064	0	0	0	0
SUBTOTAL *****		0	0	-3,064	0	0	1,734,430	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	9,000	9,000	0
91301	COMPUTER HARDWARE	0	1,500	1,350	0	1,072	1,600	6
SUBTOTAL *****		0	1,500	1,350	0	10,072	10,600	607
TOTAL EXPENDITURES *****		40,760	50,550	40,753	47,016	77,567	1,870,579	**

2131 CMTYHLTHFND STRATEGIC OPPRTNTY

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET +	ESTIMATED	CORE	SUPPLEMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	80,509	21,081	0	21,081	0	21,081	0
SUBTOTAL *****		80,509	21,081	0	21,081	0	21,081	0
MISCELLANEOUS								
3880	CONTRIBUTIONS	0	0	100,000	0	0	0	0
SUBTOTAL *****		0	0	100,000	0	0	0	0
TOTAL REVENUES *****		80,509	21,081	100,000	21,081	0	21,081	0
MATERIALS & SUPPLIES								
23001	PRINTED MATERIALS	502	0	0	0	0	0	0
SUBTOTAL *****		502	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	28,670	5,500	5,500	4,250	0	4,250	22-
71106	CONTRACTED SERVICES	163,104	0	0	0	0	0	0
SUBTOTAL *****		191,774	5,500	5,500	4,250	0	4,250	23-
OTHER								
84010	RECEPTION/MEETINGS	8,084	4,825	4,825	4,638	0	4,638	3-
86850	CONTINGENCY	0	0	0	0	100,000	100,000	0
SUBTOTAL *****		8,084	4,825	4,825	4,638	100,000	104,638	**
TOTAL EXPENDITURES *****		200,360	10,325	10,325	8,888	100,000	108,888	955

Community Services

2132 CMTYHLTHFND PROGRAM FUNDING

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	
CONTRACTUAL SERVICES								
71101	PROFESSIONAL SERVICES	0	0	0	0	155,000	155,000	0
71106	CONTRACTED SERVICES	532,824	0	0	0	0	0	0
	SUBTOTAL *****	532,824	0	0	0	155,000	155,000	0
	TOTAL EXPENDITURES *****	532,824	0	0	0	155,000	155,000	0

2160 CSF COMMUNITY SERVICES ADMIN

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	
SALES & USE TAXES								
3110	SALES TAXES	8,498,293	8,705,000	8,593,474	8,765,343	0	8,765,343	0
3115	USE TAX	0	609,000	1,264,390	1,289,678	0	1,289,678	111
	SUBTOTAL *****	8,498,293	9,314,000	9,857,864	10,055,021	0	10,055,021	8
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	45,238	0	0	0	0	0	0
	SUBTOTAL *****	45,238	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	10,297	8,000	32,410	8,000	0	8,000	0
3712	INT-LONG TERM INVEST	104,847	90,000	115,720	90,000	0	90,000	0
3718	INT-SALES TAX	474	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-856,084	0	0	0	0	0	0
	SUBTOTAL *****	-740,466	98,000	148,130	98,000	0	98,000	0
MISCELLANEOUS								
3871	CERF EMPLOYER CONTRIBUTION REF	0	0	3,119	0	0	0	0
	SUBTOTAL *****	0	0	3,119	0	0	0	0
	TOTAL REVENUES *****	7,803,065	9,412,000	10,009,113	10,153,021	0	10,153,021	8
PERSONAL SERVICES								
10100	SALARIES & WAGES	257,510	393,485	344,041	388,000	0	440,632	11
10110	OVERTIME	4,082	5,950	464	5,950	0	5,950	0
10120	HOLIDAY WORKED	126	0	0	0	0	0	0
10200	FICA	19,248	30,076	25,508	30,137	0	33,117	10
10300	HEALTH INSURANCE	23,368	36,578	27,673	42,777	0	42,777	16
10310	COUNTY HSA CONTRIBUTION	2,865	3,120	4,233	4,620	0	4,620	48
10325	DISABILITY INSURANCE	882	1,352	1,165	1,375	0	1,515	12
10330	CNTY PD DEPENDENT PREM-HEALTH	5,460	7,501	7,698	11,906	0	11,906	58
10331	CNTY PD DEPENDENT PREM-DENTAL	414	368	397	515	0	515	39
10350	LIFE INSURANCE	309	442	391	442	0	442	0
10375	DENTAL INSURANCE	1,813	2,583	1,795	2,268	0	2,268	12-
10400	WORKERS COMP	454	775	502	630	0	692	10-
10500	401(A) MATCH PLAN	1,863	3,328	2,901	3,198	0	3,997	20
10510	CERF-EMPLOYER PD CONTRIBUTION	5,192	7,510	6,771	7,643	0	8,422	12
	SUBTOTAL *****	323,586	493,068	423,539	499,461	0	556,853	13

Community Services

MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	150	60	101	0	101	32-
23000	OFFICE SUPPLIES	1,318	2,460	2,460	2,583	0	2,583	5
23001	PRINTED MATERIALS	1,152	2,100	2,100	2,520	0	2,520	20
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,361	340	0	0	0	100-
23820	COMPUTER HARDWARE <\$1000	282	847	847	0	268	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	149	900	225	450	0	450	50-
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	0	670	670	0
	SUBTOTAL *****	2,901	7,818	6,032	5,654	938	6,324	19-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	1,850	500	500	2,010	0	2,010	302
37200	REGISTRATION	4,906	12,102	9,075	10,118	17	10,118	16-
37210	TRAINING/SCHOOLS	0	84	0	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	11,400	8,550	11,400	0	11,400	0
	SUBTOTAL *****	6,756	24,086	18,125	23,528	17	23,528	2-
UTILITIES								
48000	TELEPHONES	209	72	210	177	0	177	145
48060	CELL PHONE/DATA-EMPLOYEE REIMB	692	1,322	900	902	420	1,322	0
48100	NATURAL GAS	322	550	420	550	0	550	0
48200	ELECTRICITY	1,102	1,450	1,200	1,552	0	1,552	7
48300	WATER	98	130	130	130	0	130	0
48400	SOLID WASTE	269	300	270	300	0	300	0
48600	SEWER USE	144	180	150	180	0	180	0
	SUBTOTAL *****	2,836	4,004	3,280	3,791	420	4,211	5
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	548	1,600	960	0	804	804	49-
60051	IT EQUIP SERVICE CONTRACT	36	105	105	293	0	293	179
	SUBTOTAL *****	584	1,705	1,065	293	804	1,097	36-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	435	444	444	252	24	252	43-
70100	SOFTWARE SUBSCRIPTIONS	5,969	8,916	8,916	8,329	1,440	9,317	4
71006	ERRORS & OMISSIONS INS	66	150	113	150	0	150	0
71008	GENERAL LIABILITY INS	410	250	520	820	0	820	228
71101	PROFESSIONAL SERVICES	0	40,000	0	40,000	0	40,000	0
	SUBTOTAL *****	6,880	49,760	9,993	49,551	1,464	50,539	2
OTHER								
83810	INTERFUND SERVICES USED	308,000	388,000	388,000	388,603	0	388,603	0
83815	FACILITIES INTERNAL SERVC CHR	7,003	7,407	7,490	8,488	0	8,488	14
84010	RECEPTION/MEETINGS	0	3,000	3,000	3,350	0	3,350	11
85710	TRAVEL-OTHER	0	800	800	960	0	960	20
86800	EMERGENCY	0	15,000	0	15,000	0	15,000	0
	SUBTOTAL *****	315,003	414,207	399,290	416,401	0	416,401	1
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	10,000	10,000	0	9,000	9,000	10-
91301	COMPUTER HARDWARE	1,296	1,500	1,500	0	1,072	0	100-
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	5,193	5,193	0
92301	REPLC COMPUTER HDWR	6,394	5,000	5,000	0	0	0	100-
	SUBTOTAL *****	7,690	16,500	16,500	0	15,265	14,193	14-
	TOTAL EXPENDITURES *****	666,236	1,011,148	877,824	998,679	18,908	1,073,146	6

Community Services

2161 CSF STRATEGIC OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG
								FROM PY BUD
CONTRACTUAL SERVICES								
71106	CONTRACTED SERVICES	180,560	500,000	289,025	500,000	0	500,000	0
	SUBTOTAL *****	180,560	500,000	289,025	500,000	0	500,000	0
OTHER								
86850	CONTINGENCY	0	150,000	0	150,000	0	150,000	0
86910	PY ENCUMBRANCES NOT USED	-33,598	0	-129,310	0	0	0	0
	SUBTOTAL *****	-33,598	150,000	-129,310	150,000	0	150,000	0
	TOTAL EXPENDITURES *****	146,962	650,000	159,715	650,000	0	650,000	0

2162 CSF PROGRAM FUNDING

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG
								FROM PY BUD
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	48,032	0	31,041	0	0	0	0
	SUBTOTAL *****	48,032	0	31,041	0	0	0	0
	TOTAL REVENUES *****	48,032	0	31,041	0	0	0	0
CONTRACTUAL SERVICES								
71106	CONTRACTED SERVICES	8,028,751	13,500,000	9,720,000	13,500,000	0	13,500,000	0
	SUBTOTAL *****	8,028,751	13,500,000	9,720,000	13,500,000	0	13,500,000	0
OTHER								
83810	INTERFUND SERVICES USED	162,528	184,800	126,050	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-10,627	0	0	0	0	0	0
	SUBTOTAL *****	151,901	184,800	126,050	0	0	0	100-
	TOTAL EXPENDITURES *****	8,180,652	13,684,800	9,846,050	13,500,000	0	13,500,000	1-

Decimal values have been truncated.

Public Health Services

Department Number 1410

Mission

The Public Health Services budget provides county funding for the joint operation of the City of Columbia/Boone County Health and Human Services which is administered by the City of Columbia, a result of the 1974 merger of the City of Columbia and Boone County health departments. Services include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, Women, Infants, and Children (WIC) supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County and management of the facility is achieved through a condo association arrangement. The annual operating budget is administered by the City of Columbia and jointly by the City and the County pursuant to an annual intergovernmental agreement.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

Budget Highlights

This budget reflects the County's portion of annual operating costs for the Health Department. The County's cost-share ratio is 33%, reflecting the estimated average percent of services provided to Boone County residents living outside the city limits of Columbia.

The budgetary change is attributable to increased personnel costs within the City of Columbia's budget.

Public Health Services

Annual Budget

1410 PUBLIC HEALTH SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	0	200	200	200	0	200	0
3323	FOOD INSPECTION FEES	69,201	55,000	76,290	55,000	0	55,000	0
	SUBTOTAL *****	69,201	55,200	76,490	55,200	0	55,200	0
CHARGES FOR SERVICES								
3596	ABATEMENT COST REIMBURSEMENT	15,823	10,000	10,000	15,000	0	15,000	50
	SUBTOTAL *****	15,823	10,000	10,000	15,000	0	15,000	50
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	0	1,572,057	0
	SUBTOTAL *****	0	0	0	0	0	1,572,057	0
	TOTAL REVENUES *****	85,024	65,200	86,490	70,200	0	1,642,257	**
CONTRACTUAL SERVICES								
71505	CONDO ASSESSMENT	36,354	31,941	31,940	33,053	0	33,053	3
	SUBTOTAL *****	36,354	31,941	31,940	33,053	0	33,053	3
OTHER								
84200	OTHER CONTRACTS	1,093,977	1,673,943	1,200,000	1,572,057	0	1,572,057	6-
84750	PERSONNEL/PROJECT REIMBURSEMNT	0	0	22,200	0	22,200	22,200	0
	SUBTOTAL *****	1,093,977	1,673,943	1,222,200	1,572,057	22,200	1,594,257	5-
	TOTAL EXPENDITURES *****	1,130,331	1,705,884	1,254,140	1,605,110	22,200	1,627,310	5-

Decimal values have been truncated.

Animal Control

Department Number 1730

Mission

This budget includes appropriations for implementation of the County’s animal control ordinance. The County does not operate its own department; instead, services are obtained through a cooperative agreement with the City of Columbia for the joint operation of the City of Columbia/Boone County Health Department.

Budget Highlights

The County pays one-third of all City operating costs which includes 2.33 FTE animal control officers, .33 FTE clerical staff, and 33% of the animal boarding services contract with the Central Missouri Humane Society. The County receives impoundment fees and boarding fees, which are set by the County Commission. The County extends Animal Control services to the Cities of Ashland and Harrisburg pursuant to a cost-reimbursement contract.

The budgetary change is attributable to increased personnel costs.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	1,150	1,200	2,100	1,800	0	1,800	50
	SUBTOTAL *****	1,150	1,200	2,100	1,800	0	1,800	50
CHARGES FOR SERVICES								
3501	ADMINISTRATIVE FEE	388	50	100	100	0	100	100
3502	ANIMAL CONTROL MICROCHIP FEE	0	23	23	23	0	23	0
3515	IMPOUNDMENT FEES	2,730	2,500	2,600	2,500	0	2,500	0
3516	BOARDING FEES	4,860	4,000	3,635	4,000	0	4,000	0
3528	REIMB PERSONNEL/PROJECTS	2,564	6,500	2,540	6,500	0	6,500	0
	SUBTOTAL *****	10,542	13,073	8,898	13,123	0	13,123	0
MISCELLANEOUS								
3810	INTERFUND SERVICES PROVIDED	0	0	0	0	0	288,832	0
3880	CONTRIBUTIONS	277	0	30	0	0	0	0
	SUBTOTAL *****	277	0	30	0	0	288,832	0
	TOTAL REVENUES *****	11,969	14,273	11,028	14,923	0	303,755	**
VEHICLE EXPENSE								
59100	VEHICLE REPAIRS/MAINTENANCE	527	1,500	400	1,500	0	1,500	0
59105	TIRES	356	0	0	0	0	0	0
	SUBTOTAL *****	883	1,500	400	1,500	0	1,500	0
OTHER								
83810	INTERFUND SERVICES USED	311	500	230	500	0	500	0
84200	OTHER CONTRACTS	220,831	271,499	255,000	288,832	0	288,832	6
	SUBTOTAL *****	221,142	271,999	255,230	289,332	0	289,332	6
	TOTAL EXPENDITURES *****	222,025	273,499	255,630	290,832	0	290,832	6

Decimal values have been truncated.

On-Site Waste Water

Department Number 1740

Mission

The budget includes appropriations for the implementation and administration of the County's on-site wastewater ordinance. The regulations, enacted October 1992, monitor the design, construction, and modification of small on-site waste water systems. The regulations are enforced to protect public health and to prevent the entrance of diseases into the County by way of wastewater. The County administers the program through its cooperative agreement with the City of Columbia for the joint operation of the Boone County/City Health Department.

Budget Highlights

Permit fee revenue is intended to recover a significant portion of program operating costs. Effective with the FY 2020 budget, the Commission increased the target cost recovery from 50% to 85% and is to be achieved through fee adjustments implemented over a 5-year period.

In FY 2023 the County took over this operation completely and moved the functionality of administering the County's on-site wastewater ordinance to Resource Management.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
LICENSES AND PERMITS								
3321	WASTE WATER CONST. PERMIT	77,450	0	0	0	0	0	0
	SUBTOTAL *****	77,450	0	0	0	0	0	0
	TOTAL REVENUES *****	77,450	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	7,928	0	0	0	0	0	0
10200	FICA	606	0	0	0	0	0	0
	SUBTOTAL *****	8,534	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23850	UNTAGGED EQUIPMENT & TOOLS	747	0	0	0	0	0	0
	SUBTOTAL *****	747	0	0	0	0	0	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTIFCTN/LICENSE	590	0	0	0	0	0	0
	SUBTOTAL *****	590	0	0	0	0	0	0
OTHER								
84200	OTHER CONTRACTS	49,266	0	0	0	0	0	0
	SUBTOTAL *****	49,266	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	59,137	0	0	0	0	0	0

Decimal values have been truncated.

Civic Services

Department Number 1430

Mission

This budget reflects all amounts appropriated by the County Commission for various civic services. The County is required by state statute to provide funding for indigent burials and to provide a minimal level of funding to the Extension Council; all other appropriations are discretionary.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **Central Missouri Humane Society:** This appropriation is in addition to the County’s share of the animal control contract with the Humane Society, which is included in the County’s Animal Control Budget (see department number 1730)
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount based on historical trends.
- **University Extension Council:** The Council was established pursuant to RSMo 262 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society:** This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor’s Center.

The FY 2024 budget includes an additional \$5,000 for the Central Missouri Humane Society, \$10,000 for University Extension Council, and \$10,000 for the Boone County Historical Society.

There are no other significant changes to this budget.

Annual Budget

1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
MISCELLANEOUS								
3880	CONTRIBUTIONS	1,600	4,000	3,200	4,000	0	4,000	0
	SUBTOTAL *****	1,600	4,000	3,200	4,000	0	4,000	0
	TOTAL REVENUES *****	1,600	4,000	3,200	4,000	0	4,000	0
OTHER								
86610	HUMANE SOCIETY	15,000	15,000	15,000	15,000	5,000	15,000	0
86615	INDIGENT BURIALS	1,200	4,000	3,200	4,000	0	4,000	0
86675	EXTENSION COUNCIL	75,000	85,000	85,000	85,000	10,000	85,000	0
86689	BOONE CO HISTORICAL SOCIETY	20,000	20,000	20,000	20,000	10,000	25,000	25
	SUBTOTAL *****	111,200	124,000	123,200	124,000	25,000	129,000	4
	TOTAL EXPENDITURES *****	111,200	124,000	123,200	124,000	25,000	129,000	4

Decimal values have been truncated.

National Opioid Settlement

Community Health

Department Number 2180

Mission

The budget includes revenues from payments for the National Opioid Settlement Trust Fund. The county will receive two annual payments, one from the Janssen (Johnson & Johnson) settlement and the other attributable to the settlement with three distributors. Payments are expected to be made over a multi-year period for possibly 10 years or longer. Monies may only be spent for certain allowable uses, primarily pertaining to opioid-related public health activities along with certain law enforcement and criminal justice costs.

Budget Highlights

Annual payments are expected to be \$133,000 in 2024 and continue to increase until 2031 where the county expects to get \$157,000. The final year of payments is expected to be 2038.

Annual Budget

2180 NAT'L OPIOID STLMNT CMNTY HLTH

218 NAT'L OPIOID SETTLEMENT FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	%CHG	
							2024 ADOPTED BUDGET	FROM PY BUD
MISCELLANEOUS								
3882	RESTITUTION REIMB/SETTLEMENTS	165,477	0	68,160	133,340	0	133,340	0
	SUBTOTAL *****	165,477	0	68,160	133,340	0	133,340	0
	TOTAL REVENUES *****	165,477	0	68,160	133,340	0	133,340	0

Decimal values have been truncated.



Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

The budget includes appropriations for the following:

- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Show-Me State Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

The FY 2024 budget includes an additional \$5,000 for Regional Economic Development Inc. (REDI).

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER								
84200	OTHER CONTRACTS	10,000	0	0	0	0	0	0
86685	ECONOMIC DEVELOP-REDI	35,000	40,000	40,000	40,000	5,000	45,000	12
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	0	18,000	0
SUBTOTAL *****		63,000	58,000	58,000	58,000	5,000	63,000	9
TOTAL EXPENDITURES *****		63,000	58,000	58,000	58,000	5,000	63,000	9

Decimal values have been truncated.

Boone County Fairground Regional Recreation District

Department Number 2150

Mission

The Boone County Fairground Regional Recreation District Fund was established in 2011 to account for the revenue and expenditures resulting from a one-half cent sales tax imposed by the County Commission on all retail sales within the district's boundaries. Property situated within the district's boundaries includes property solely owned by Boone County and commonly known as the Boone County Fairgrounds; however, the property was transferred to the City of Columbia mid year 2020. The contract authorizing the property transfer was approved via Commission Order #142-2020.

Proceeds of the sales tax are restricted for use on maintenance, repair, and/or improvement of property located within the district. A fund statement is included within the Fund Statement section of the annual budget which reflects estimated total resources available within this special revenue fund.

Prior to the transfer of the property to the City of Columbia, the Boone County Commission was authorized to establish appropriations for the District. Considering the ownership transfer to the City of Columbia, further legal analysis is necessary to determine the legal mechanism(s) for establishing appropriations in accordance with RSMo 67.797.

Budget Highlights

No appropriations have been approved at this time.

Annual Budget

2150 BOCO FAIRGRND REG REC DIST

215 BOCO FAIRGRND REG REC DIST FND

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM FY BUD
SALES & USE TAXES								
3110	SALES TAXES	12,164	8,000	6,950	8,000	0	8,000	0
	SUBTOTAL *****	12,164	8,000	6,950	8,000	0	8,000	0
INTEREST								
3711	INT-OVERNIGHT	73	50	280	100	0	100	100
3712	INT-LONG TERM INVEST	730	600	970	800	0	800	33
3718	INT-SALES TAX	0	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-5,691	0	0	0	0	0	0
	SUBTOTAL *****	-4,888	650	1,250	900	0	900	38
	TOTAL REVENUES *****	7,276	8,650	8,200	8,900	0	8,900	3

Decimal values have been truncated.

Coronavirus Fiscal Recovery Funds

Department Number 2982, 2983

Mission

This budget was established mid-year 2020 as a result of receiving Coronavirus Aid, Relief, and Economic Security Act monies, also known as CARES Act monies. The \$21.7 million paid to Boone County was passed through to the County from the State of Missouri. All CARES Act monies were fully expended in 2020 (cost center 2982).

The County received a direct distribution of Coronavirus State and Local Fiscal Recovery Funds (SLFRF) in 2021 and expects to receive a second, and final, distribution in 2022. These monies are also referred to as American Rescue Plan Act (ARPA) monies (cost center 2983).

Budget Highlights

The spending plan for SLFRF funds (2983) has been developed outside of the normal budget process. For more information on the status of these monies, please contact the County Commission.

Annual Budget

2983 AMERICAN RESCUE PLAN ACT

298 RECOVERY ACT STIMULUS FUND

ACCT DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE							
3411 FEDERAL GRANT REIMBURSE	268,610	2,500,000	2,500,000	2,500,000	0	2,500,000	0
SUBTOTAL *****	268,610	2,500,000	2,500,000	2,500,000	0	2,500,000	0
TOTAL REVENUES *****	268,610	2,500,000	2,500,000	2,500,000	0	2,500,000	0
MATERIALS & SUPPLIES							
23501 MEDICINE & MED SUPPLIES/EQUIP	4,620	0	0	0	0	0	0
SUBTOTAL *****	4,620	0	0	0	0	0	0
CONTRACTUAL SERVICES							
71101 PROFESSIONAL SERVICES	0	220,000	0	0	0	0	100-
SUBTOTAL *****	0	220,000	0	0	0	0	100-
OTHER							
83917 OTO: TO GENERAL FUND	0	2,500,000	2,500,000	2,500,000	0	2,500,000	0
84200 OTHER CONTRACTS	250,000	16,817,611	5,000,000	0	0	0	100-
SUBTOTAL *****	250,000	19,317,611	7,500,000	2,500,000	0	2,500,000	87-
TOTAL EXPENDITURES *****	254,620	19,537,611	7,500,000	2,500,000	0	2,500,000	87-

Decimal values have been truncated.



Operating Budgets—

Other Funds

This section contains the County's detailed operating budgets for appropriations, activities, departments, and offices financed from resources other than the County's General Revenue Fund and its various special revenue funds. A description of these funds may be found in the General Information section of this document.

On the following pages, some of the budgets represent a cost center for specific activities, such as a debt service budget that accounts for principal and interest payments for bonds. Other budgets reflect the costs and activities required to operate an entire department, such as Facilities Maintenance and Housekeeping. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by fund type as follows:

- Debt Service Funds
- Internal Service Funds
- Trust Funds



Debt Service Funds

Department Numbers 3050, 3060, 3870, 3880, 3890, 3900, 3920, 3930

Mission

As needed, the County establishes debt service funds to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding debt. The Boone County Treasurer administers these budgets.

Budget Highlights

Debt service payments accounted for in debt service funds include the following:

- 2015 Series Special Obligation Bonds – Emergency Communications Center (Dept. No. 3060)
- 2008 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3870)
- 2010A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3880)
- 2010 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3890)
- 2011 Series B General Obligation Bonds-Sewer NID Program (Dept. No. 3920)
- 2016 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3930)

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document. Also, refer to the Fund Statements for the various debt service funds located in the Fund Statement tab section of this document.

Debt Service Funds

Annual Budget

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	157	200	850	200	0	200	0
3712	INT-LONG TERM INVEST	1,960	2,000	3,205	2,000	0	2,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-32,428	2,000	0	0	0	0	100-
	SUBTOTAL *****	-30,311	4,200	4,055	2,200	0	2,200	48-
OTHER FINANCING SOURCES								
3917	OTI: FROM SPECIAL REVENUE FUND	867,962	869,812	869,812	871,062	0	871,062	0
	SUBTOTAL *****	867,962	869,812	869,812	871,062	0	871,062	0
	TOTAL REVENUES *****	837,651	874,012	873,867	873,262	0	873,262	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	595,000	615,000	615,000	635,000	0	635,000	3
84100	INTEREST EXPENSE	272,644	254,494	254,495	235,745	0	235,745	7-
86900	MISCELLANEOUS	318	318	318	318	0	318	0
	SUBTOTAL *****	867,962	869,812	869,813	871,063	0	871,063	0
	TOTAL EXPENDITURES *****	867,962	869,812	869,813	871,063	0	871,063	0

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	45,131	38,703	38,703	39,251	0	39,251	1
3059	NID PROP TAX PASS THRU-INTERST	4,510	3,379	4,932	2,648	0	2,648	21-
	SUBTOTAL *****	49,641	42,082	43,635	41,899	0	41,899	0
INTEREST								
3711	INT-OVERNIGHT	162	125	525	125	0	125	0
3712	INT-LONG TERM INVEST	1,662	2,000	1,870	2,000	0	2,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-14,410	0	0	0	0	0	0
	SUBTOTAL *****	-12,586	2,125	2,395	2,125	0	2,125	0
	TOTAL REVENUES *****	37,055	44,207	46,030	44,024	0	44,024	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	58,700	59,700	59,700	60,700	0	60,700	1
84100	INTEREST EXPENSE	7,735	6,599	6,599	5,443	0	5,443	17-
86900	MISCELLANEOUS	2,161	1,868	1,868	1,569	0	1,569	16-
	SUBTOTAL *****	68,596	68,167	68,167	67,712	0	67,712	1-
	TOTAL EXPENDITURES *****	68,596	68,167	68,167	67,712	0	67,712	1-

Debt Service Funds

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG
								FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	4,939	2,633	2,633	2,683	0	2,683	1
3059	NID PROP TAX PASS THRU-INTERST	6,720	5,583	5,584	5,441	0	5,441	2-
	SUBTOTAL *****	11,659	8,216	8,217	8,124	0	8,124	1-
INTEREST								
3710	INTEREST	39	0	3	0	0	0	0
3711	INT-OVERNIGHT	90	70	300	70	0	70	0
3712	INT-LONG TERM INVEST	911	800	1,070	800	0	800	0
3798	INC/DEC IN FV OF INVESTMENTS	-7,323	0	0	0	0	0	0
	SUBTOTAL *****	-6,283	870	1,373	870	0	870	0
	TOTAL REVENUES *****	5,376	9,086	9,590	8,994	0	8,994	1-
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	3,000	3,000	3,000	5,000	0	5,000	66
84100	INTEREST EXPENSE	9,475	9,325	9,325	9,125	0	9,125	2-
	SUBTOTAL *****	12,475	12,325	12,325	14,125	0	14,125	15
	TOTAL EXPENDITURES *****	12,475	12,325	12,325	14,125	0	14,125	15

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG
								FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	4,508	4,603	4,603	4,748	0	4,748	3
3059	NID PROP TAX PASS THRU-INTERST	1,361	1,207	1,207	1,063	0	1,063	11-
	SUBTOTAL *****	5,869	5,810	5,810	5,811	0	5,811	0
INTEREST								
3710	INTEREST	1	0	1	0	0	0	0
3711	INT-OVERNIGHT	21	20	64	20	0	20	0
3712	INT-LONG TERM INVEST	217	200	230	200	0	200	0
3798	INC/DEC IN FV OF INVESTMENTS	-1,868	0	0	0	0	0	0
	SUBTOTAL *****	-1,629	220	295	220	0	220	0
	TOTAL REVENUES *****	4,240	6,030	6,105	6,031	0	6,031	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	8,100	8,300	8,300	8,600	0	8,600	3
84100	INTEREST EXPENSE	968	847	847	722	0	722	14-
86900	MISCELLANEOUS	1,444	1,405	1,404	1,363	0	1,363	2-
	SUBTOTAL *****	10,512	10,552	10,551	10,685	0	10,685	1
	TOTAL EXPENDITURES *****	10,512	10,552	10,551	10,685	0	10,685	1

Debt Service Funds

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS		ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	746	0	0	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	15	0	0	0	0	0	0
	SUBTOTAL *****	761	0	0	0	0	0	0
INTEREST								
3710	INTEREST	1	0	0	0	0	0	0
	SUBTOTAL *****	1	0	0	0	0	0	0
	TOTAL REVENUES *****	762	0	0	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	0	1,505	1,505	0	0	0	100-
	SUBTOTAL *****	0	1,505	1,505	0	0	0	100-
	TOTAL EXPENDITURES *****	0	1,505	1,505	0	0	0	100-

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS		ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	1,334	1,386	1,387	1,456	0	1,456	5
3059	NID PROP TAX PASS THRU-INTERST	684	612	612	544	0	544	11-
	SUBTOTAL *****	2,018	1,998	1,999	2,000	0	2,000	0
INTEREST								
3710	INTEREST	2	5	0	5	0	5	0
3711	INT-OVERNIGHT	41	35	128	35	0	35	0
3712	INT-LONG TERM INVEST	413	370	455	370	0	370	0
3798	INC/DEC IN FV OF INVESTMENTS	-3,343	0	0	0	0	0	0
	SUBTOTAL *****	-2,887	410	583	410	0	410	0
	TOTAL REVENUES *****	-869	2,408	2,582	2,410	0	2,410	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	4,000	4,000	4,000	4,000	0	4,000	0
84100	INTEREST EXPENSE	2,250	2,050	2,050	1,850	0	1,850	9-
	SUBTOTAL *****	6,250	6,050	6,050	5,850	0	5,850	3-
	TOTAL EXPENDITURES *****	6,250	6,050	6,050	5,850	0	5,850	3-

3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS		ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	21,988	9,083	8,688	8,924	0	8,924	1-
3059	NID PROP TAX PASS THRU-INTERST	6,976	3,823	3,657	3,420	0	3,420	10-
	SUBTOTAL *****	28,964	12,906	12,345	12,344	0	12,344	4-

Debt Service Funds

INTEREST							
3710	INTEREST	15	0	1	0	0	0
3711	INT-OVERNIGHT	30	20	145	20	0	20
3712	INT-LONG TERM INVEST	298	250	140	250	0	250
3798	INC/DEC IN FV OF INVESTMENTS	-2,406	0	0	0	0	0
SUBTOTAL *****		-2,063	270	286	270	0	270
TOTAL REVENUES *****		26,901	13,176	12,631	12,614	0	12,614
OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	9,782	10,052	10,052	10,328	0	10,328
84100	INTEREST EXPENSE	4,911	4,642	4,642	4,366	0	4,366
SUBTOTAL *****		14,693	14,694	14,694	14,694	0	14,694
TOTAL EXPENDITURES *****		14,693	14,694	14,694	14,694	0	14,694

Decimal values have been truncated.



Self-Insured Health Insurance

Department Number 6000, 6001, 6002

Mission

This budget reflects the operations of the County's self-insured health plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

Effective with 2017, the County offers employees a choice between a PPO (Preferred Provider Organization) and a high-deductible HSA (Health Savings Account). The budget consists of the following cost centers:

- 6000--Preferred Provider Plan (PPO)
- 6001--High Deductible Health Plan (HDHP)
- 6002--Administration & Wellness (includes costs that are not specifically associated with either the PPO or the HDHP).

There are no significant changes to this budget.

Annual Budget

6000 SELF-INS HEALTH PPO PLAN

600 SELF INSURED HEALTH PLAN

ACCT DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES							
3530 INTERNAL SERVICE CHG	997,171	1,401,624	1,178,520	1,625,088	0	1,625,088	15
3531 DEPENDENT INSURANCE PREMIUMS	273,853	330,386	315,770	402,793	0	402,793	21
3532 RETIREE/COBRA INSUR. PREMIUMS	32,105	0	40,480	0	0	0	0
3533 CNTY PD DEPENDENT PREMIUM	223,576	270,310	256,830	329,582	0	329,582	21
3535 EMPLOYEE PAID PREMIUMS-SELF	53,673	72,576	64,900	86,112	0	86,112	18
SUBTOTAL *****	1,580,378	2,074,896	1,856,500	2,443,575	0	2,443,575	18
MISCELLANEOUS							
3882 RESTITUTION REIMB/SETTLEMENTS	0	0	105	0	0	0	0
3890 MISCELLANEOUS	13,500	0	0	0	0	0	0
3891 DIVIDENDS/REBATES	207,735	200,000	198,714	200,000	0	200,000	0
SUBTOTAL *****	221,235	200,000	198,819	200,000	0	200,000	0
TOTAL REVENUES *****	1,801,613	2,274,896	2,055,319	2,643,575	0	2,643,575	16

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	812,494	1,269,221	1,284,160	1,412,576	0	1,412,576	11
71055	PRESCRIPTION DRUG CLAIMS	429,115	470,372	485,670	548,807	0	548,807	16
71060	EXCESS LOSS/COVERAGE POLICY	307,385	413,233	387,470	441,418	0	441,418	6
71104	ADMINISTRATIVE SERVICES	131,709	137,021	135,490	135,949	0	135,949	0
71117	PRESCRIPTION ADMIN FEES	7,101	9,000	9,220	9,000	0	9,000	0
SUBTOTAL *****		1,687,804	2,298,847	2,302,010	2,547,750	0	2,547,750	11
OTHER								
83110	PREVENTIVE CARE INCENTIVE	0	15,000	3,600	15,000	0	15,000	0
SUBTOTAL *****		0	15,000	3,600	15,000	0	15,000	0
TOTAL EXPENDITURES *****		1,687,804	2,313,847	2,305,610	2,562,750	0	2,562,750	11

6001 SELF-INS HEALTH HIGHDEDHLTHPLN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	1,276,107	1,879,008	1,576,910	2,124,360	0	2,124,360	13
3531	DEPENDENT INSURANCE PREMIUMS	244,021	305,503	256,310	331,625	0	331,625	8
3532	RETIREE/COBRA INSUR. PREMIUMS	60,346	0	84,750	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	199,142	249,947	212,920	271,285	0	271,285	8
SUBTOTAL *****		1,779,616	2,434,458	2,130,890	2,727,270	0	2,727,270	12
MISCELLANEOUS								
3890	MISCELLANEOUS	13,500	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	207,735	200,000	198,714	200,000	0	200,000	0
SUBTOTAL *****		221,235	200,000	198,714	200,000	0	200,000	0
TOTAL REVENUES *****		2,000,851	2,634,458	2,329,604	2,927,270	0	2,927,270	11
CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	898,546	1,054,550	940,860	1,034,946	0	1,034,946	1-
71055	PRESCRIPTION DRUG CLAIMS	537,664	646,664	690,350	910,096	0	910,096	40
71060	EXCESS LOSS/COVERAGE POLICY	418,054	586,941	527,240	606,057	0	606,057	3
71104	ADMINISTRATIVE SERVICES	179,133	194,620	185,660	186,658	0	186,658	4-
71117	PRESCRIPTION ADMIN FEES	7,963	8,000	10,050	9,000	0	9,000	12
SUBTOTAL *****		2,041,360	2,490,775	2,354,160	2,746,757	0	2,746,757	10
OTHER								
83110	PREVENTIVE CARE INCENTIVE	0	15,000	11,010	15,000	0	15,000	0
SUBTOTAL *****		0	15,000	11,010	15,000	0	15,000	0
TOTAL EXPENDITURES *****		2,041,360	2,505,775	2,365,170	2,761,757	0	2,761,757	10

Self-Insured Health Insurance

Dept. No. 6000, 6001, 6002

6002 SELF-INS ADMIN & WELLNESS

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	2,679	1,511	9,598	9,326	0	9,326	517
3712	INT-LONG TERM INVEST	27,117	18,489	31,569	30,674	0	30,674	65
3798	INC/DEC IN FV OF INVESTMENTS	-214,429	0	0	0	0	0	0
	SUBTOTAL *****	-184,633	20,000	41,167	40,000	0	40,000	100
	TOTAL REVENUES *****	-184,633	20,000	41,167	40,000	0	40,000	100
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	184	200	405	450	0	450	125
	SUBTOTAL *****	184	200	405	450	0	450	125
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	529	600	430	600	0	600	0
71051	OTHER POST-EMPLOYMENT BENEFITS	12,769	50,000	50,000	50,000	0	50,000	0
71100	OUTSOURCED SERVICES	0	15,590	1,000	15,590	0	15,590	0
71101	PROFESSIONAL SERVICES	31,400	34,400	33,900	34,400	0	34,400	0
71105	LEGAL SERVICES	0	3,000	0	3,000	0	3,000	0
	SUBTOTAL *****	44,698	103,590	85,330	103,590	0	103,590	0
OTHER								
83110	PREVENTIVE CARE INCENTIVE	4,000	0	0	0	0	0	0
83200	FEES & COMMISSIONS	1,850	3,000	1,863	3,000	0	3,000	0
	SUBTOTAL *****	5,850	3,000	1,863	3,000	0	3,000	0
	TOTAL EXPENDITURES *****	50,732	106,790	87,598	107,040	0	107,040	0

Decimal values have been truncated.

Self-Insured Dental Insurance

Department Number 6010

Mission

This budget reflects the operations of the County’s self-insured dental plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

6010 SELF-INS DENTAL PLAN

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	173,762	199,500	174,770	199,300	0	199,300	0
3531	DEPENDENT INSURANCE PREMIUMS	54,261	57,702	52,950	50,054	0	50,054	13-
3532	RETIREE/COBRA INSUR. PREMIUMS	2,538	0	3,000	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	29,213	31,023	26,460	26,911	0	26,911	13-
	SUBTOTAL *****	259,774	288,225	257,180	276,265	0	276,265	4-
INTEREST								
3711	INT-OVERNIGHT	332	300	1,162	1,000	0	1,000	233
3712	INT-LONG TERM INVEST	3,363	2,200	4,025	4,000	0	4,000	81
3798	INC/DEC IN FV OF INVESTMENTS	-26,793	0	0	0	0	0	0
	SUBTOTAL *****	-23,098	2,500	5,187	5,000	0	5,000	100
	TOTAL REVENUES *****	236,676	290,725	262,367	281,265	0	281,265	3-
CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	224,591	256,552	232,780	268,041	0	268,041	4
71104	ADMINISTRATIVE SERVICES	17,153	18,810	16,990	18,414	0	18,414	2-
	SUBTOTAL *****	241,744	275,362	249,770	286,455	0	286,455	4
	TOTAL EXPENDITURES *****	241,744	275,362	249,770	286,455	0	286,455	4

Decimal values have been truncated.

Self-Insured Workers' Comp

Department Number 6020

Mission

This budget was established to account for the operations of the County's self-insured workers' compensation plan. The self-insured plan was established by the County Commission mid-year 2005 and is operated as an internal service fund, subject to the rules and regulations established by the Missouri State Division of Workers' Compensation. A fund statement is included in the Fund Statements tab section of this document.

Effective June 1, 2013, the County joined the Missouri Association of Counties (MAC) Workers Compensation Trust Fund. Open workers compensation claims as of the date of transfer to the MAC Trust continue to be accounted for within this self-insured fund. At such time that all remaining self-insured claims are closed-out, the residual assets of the self-insured fund will be distributed back to the appropriate governmental funds.

This budget is administered by the Human Resources & Risk Management Department.

Budget Highlights

The County closed this function in FY 2022.

Annual Budget

6020 SELF-INS WORKERS COMP PLAN

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2022 ACTUAL	2023		2024		2024 ADOPTED BUDGET	%CHG FROM PY BUD
			BUDGET + REVISIONS	2023 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST		
INTEREST								
3711	INT-OVERNIGHT	299	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	3,627	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	-47,146	0	0	0	0	0	0
	SUBTOTAL *****	-43,220	0	0	0	0	0	0
MISCELLANEOUS								
3890	MISCELLANEOUS	1,000	0	0	0	0	0	0
	SUBTOTAL *****	1,000	0	0	0	0	0	0
OTHER FINANCING SOURCES								
3945	INSURANCE RECOVERIES/PROCEEDS	167,328	0	0	0	0	0	0
	SUBTOTAL *****	167,328	0	0	0	0	0	0
	TOTAL REVENUES *****	125,108	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71050	SELF INSURED CLAIMS	1,468	0	0	0	0	0	0
71055	PRESCRIPTION DRUG CLAIMS	1,548	0	0	0	0	0	0
71056	CLAIMS EXPENSE - LEGAL	1,178	0	0	0	0	0	0
71057	CLAIMS EXPENSE - INDEMNITY	134,921	0	0	0	0	0	0
71058	CLAIMS EXPENSE - OTHER	29,369	0	0	0	0	0	0
71070	INCREASE/DECREASE IN RESERVES	-530,784	0	0	0	0	0	0
	SUBTOTAL *****	-362,300	0	0	0	0	0	0

Self-Insured Workers' Comp

OTHER								
83917	OTO: TO GENERAL FUND	468,570	0	0	0	0	0	0
83918	OTO: TO ROAD & BRIDGE FUND	367,609	0	0	0	0	0	0
83922	OTO: TO SPECIAL REVENUE FUND	156,080	0	0	0	0	0	0
83923	OTO: TO INTERNAL SERVICE FUND	34,913	0	0	0	0	0	0
SUBTOTAL *****		1,027,172	0	0	0	0	0	0
TOTAL EXPENDITURES *****		664,872	0	0	0	0	0	0

Decimal values have been truncated.

Facilities and Grounds Services Combined Budget Summary

Description of Funding Sources

Building maintenance, parking lot maintenance, and custodial services are provided through a centralized department, Facilities Maintenance. The County Commission provides direct oversight to the Director of Facilities Maintenance, who is responsible for the day-to-day operations. The costs of these activities along with the internally-billed revenues are accounted for within an internal service fund, the Building and Grounds Fund (#610). A fund statement is included in the Fund Statements tab section of this document.

Public Works Maintenance Operations provides for its own housekeeping, maintenance, and facilities repair and replacement within its annual operating budget (accounted for within the Road and Bridge Fund). In addition, maintenance and housekeeping costs the Juvenile Justice Center (JJC) are accounted for within the JJC annual operating budget.

Budget Summary

Fund	Dept	Department Name	2022	2023	2024	2024	2024	2024
			Actual	Estimated	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Facilities Maintenance, Housekeeping, Parking & Grounds								
610	6100	FM Building Maintenance	\$ 733,145	\$ 732,480	\$ 474,923	\$ 452,076	\$ 35,000	\$ 961,999
610	6101	FM Housekping& Custodial Svcs	442,852	524,408	616,814	80,917	82,800	780,531
610	6102	FM Parking	39,695	52,745	-	123,660	-	123,660
610	6104	FM Grounds Maintenance	226,760	249,218	233,442	67,445	89,900	390,787
610	6105	FM Administration	222,189	238,994	351,409	15,904	11,100	378,413
610	6108	FM Construction Management	-	-	85,606	72	-	85,678
		Subtotal	<u>1,664,641</u>	<u>1,797,845</u>	<u>1,676,588</u>	<u>740,002</u>	<u>218,800</u>	<u>2,635,390</u>
ECC - Facilities Maintenance, Housekeeping & Grounds								
270	2705	911/EM FM Building Maint	320,868	403,000	-	480,504	-	480,504
		Subtotal	<u>320,868</u>	<u>403,000</u>	<u>-</u>	<u>480,504</u>	<u>-</u>	<u>480,504</u>

Facilities and Grounds Services Summary

Personnel Summary

Position Title	2022	2023	Departmental Funding Source					2024 Total
			Full-time Equivalent Positions					
			Dept. 6100	Dept. 6101	Dept. 6104	Dept. 6105	Dept. 6108	
FM Administration								
Director, Facilities Maintenance & Custodial Services	1.00	1.00	-	-	-	1.00	-	1.00
Deputy Director of FM	-	1.00	-	-	-	1.00	-	1.00
Service Coordinator I/II	1.00	1.00	-	-	-	1.00	-	1.00
Senior/Administrative Assistant	1.00	1.00	-	-	-	1.00	-	1.00
Subtotal	3.00	4.00	-	-	-	4.00	-	4.00
FM Building Maintenance								
Maintenance Supervisor	-	-	1.00	-	-	-	-	1.00
Senior Maintenance Technician	6.00	6.00	6.00	-	-	-	-	6.00
Maintenance Technician	-	-	-	-	-	-	-	-
Subtotal	6.00	6.00	7.00	-	-	-	-	7.00
FM Grounds Maintenance								
Landscape & Turf Supervisor	-	-	-	-	1.00	-	-	1.00
Maintenance Technician	1.00	1.00	-	-	-	-	-	-
Grounds Maintenance Technician I	2.00	2.00	-	-	3.00	-	-	3.00
Subtotal	3.00	3.00	-	-	4.00	-	-	4.00
FM Housekeeping/ Custodial Services								
Custodial Supervisor	1.00	1.00	-	1.00	-	-	-	1.00
Lead Custodian	-	-	-	-	-	-	-	-
Custodian	9.00	9.00	-	10.00	-	-	-	10.00
Subtotal	10.00	10.00	-	11.00	-	-	-	11.00
FM Construction Management								
Construction Project Manager	-	-	-	-	-	-	1.00	1.00
Subtotal	-	-	-	-	-	-	1.00	1.00

Facilities and Grounds Maintenance

**Department Numbers 2705, 6100, 6101, 6102, 6104,
6105, 6108**

Mission

The Facilities Maintenance Department provides building and grounds maintenance, housekeeping, and parking lot maintenance services for all county-owned facilities other than Road and Bridge Maintenance Operations and the Juvenile Justice Center. Services for these two facilities are administered by each respective administrative authority and the annual operating costs are accounted for within each respective budget.

Responsibilities of the Facilities Maintenance department include the following:

- Administer all repair and maintenance contracts for county buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in county buildings.
- Develop and implement an equipment replacement schedule to maintain optimum operating capacity in all county facilities.
- Maintain parking lots, including parking permit administration.
- Provide routine grounds maintenance services
- Provide maintenance for the various building security systems

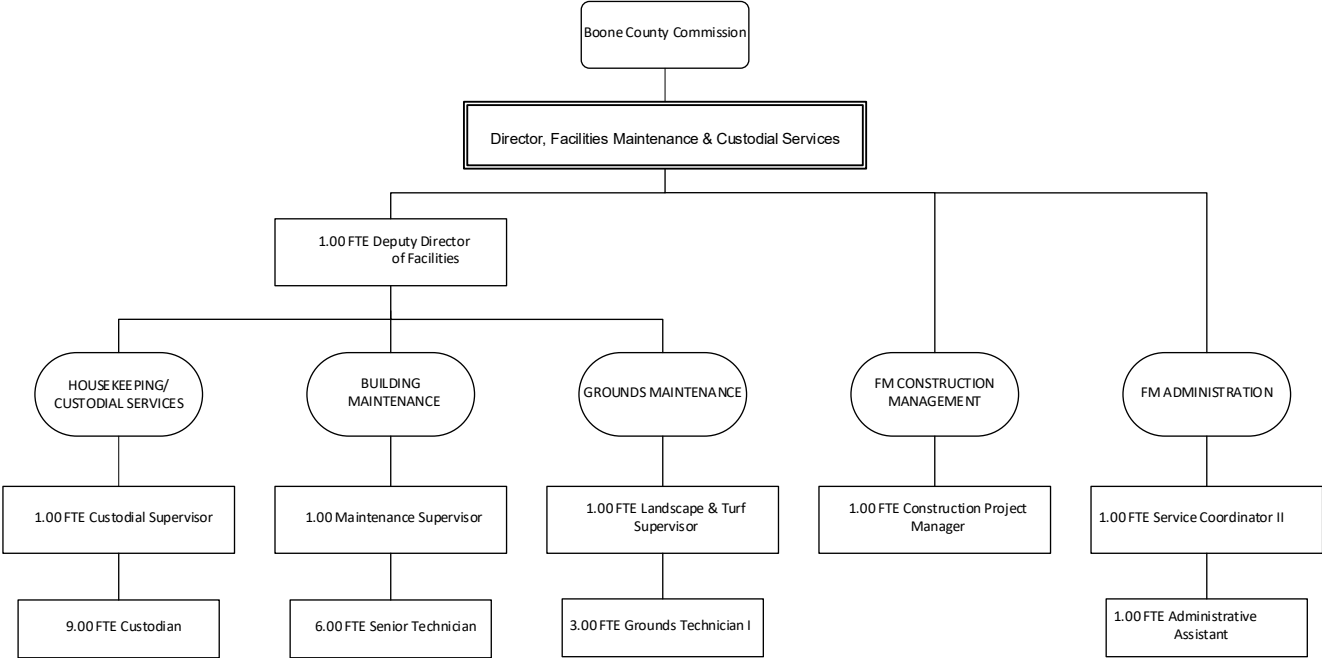
Significant facility-related capital repairs and replacements are beyond the scope of this annual operating budget and are accounted for within a separate internal service fund, the Capital Repairs and Replacement Fund (#620).

Budget Highlights

Effective with the 2021 budget, a new cost center (6105) was established to capture operating costs associated with administrative personnel and activities.

There 2022 budget reflects one additional full-time custodian position; in addition, the Lead Custodian position was eliminated and replaced with a Custodial Supervisor position.

Facilities and Grounds Maintenance Organizational Chart



Facilities and Grounds Maintenance

Annual Budget

2705 911/EM FM BUILDING MAINT

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	%CHG	FROM
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	PY BUD
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	2,751	4,000	4,000	4,000	0	4,000	0
23035	REPAIR/MAINTENANCE SUPPLIES	5,295	6,900	3,000	5,450	0	5,450	21-
23850	UNTAGGED EQUIPMENT & TOOLS	781	800	200	500	0	500	37-
26300	MATERIAL & CHEMICAL SUPP.	2,541	2,100	1,000	1,100	0	1,100	47-
26600	SIGNS & SIGN SUPPLIES	0	250	50	250	0	250	0
SUBTOTAL *****		11,368	14,050	8,250	11,300	0	11,300	20-
UTILITIES								
48000	TELEPHONES	724	816	810	816	0	816	0
48100	NATURAL GAS	497	480	500	600	0	600	25
48200	ELECTRICITY	90,717	95,604	95,600	98,004	0	98,004	2
48300	WATER	3,431	3,300	3,400	3,420	0	3,420	3
48400	SOLID WASTE	1,688	1,692	1,400	3,360	0	3,360	98
48500	STORM WATER UTILITY	117	132	120	132	0	132	0
48600	SEWER USE	1,391	1,536	1,500	1,536	0	1,536	0
48700	LP GAS/BLDG GENERATOR FUEL	5,499	6,650	5,200	6,650	0	6,650	0
SUBTOTAL *****		104,064	110,210	108,530	114,518	0	114,518	4
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,021	4,260	14,000	15,460	0	15,460	262
60100	BLDG REPAIRS/MAINTENANCE	6,263	5,500	5,000	5,500	3,000	5,500	0
60125	CUSTODIAL/JANITORIAL SERV	368	2,260	800	2,410	0	2,410	6
60150	PEST CONTROL	1,615	1,377	1,180	1,454	0	1,454	5
60200	EQUIP REPAIRS/MAINTENANCE	12,957	169,800	9,000	9,800	42,000	51,800	69-
60400	GROUNDS MAINTENANCE	0	300	2,350	300	5,000	5,300	,666
SUBTOTAL *****		24,224	183,497	32,330	34,924	50,000	81,924	55-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	3,187	44,563	46,000	13,361	8,448	21,809	51-
71101	PROFESSIONAL SERVICES	0	40,000	0	0	0	0	100-
71700	BUILDING & EQUIP RENTAL CHARGE	114	300	0	300	0	300	0
SUBTOTAL *****		3,301	84,863	46,000	13,661	8,448	22,109	74-
OTHER								
83815	FACILITIES INTERNAL SERVC CHR	175,825	205,611	207,890	250,653	0	250,653	21
SUBTOTAL *****		175,825	205,611	207,890	250,653	0	250,653	22
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	115,000	0	0	0	0	100-
91300	MACHINERY & EQUIPMENT	2,087	0	0	0	0	0	0
SUBTOTAL *****		2,087	115,000	0	0	0	0	100-
TOTAL EXPENDITURES *****		320,869	713,231	403,000	425,056	58,448	480,504	33-

6100 FM BUILDING MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	%CHG	FROM
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	995,658	935,150	948,100	1,186,089	0	1,186,089	26
SUBTOTAL *****		995,658	935,150	948,100	1,186,089	0	1,186,089	27
FINES AND FORFEITURES								
3610	FORFEITED DEPOSITS	100	0	0	0	0	0	0
SUBTOTAL *****		100	0	0	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	1,039	750	3,560	1,500	0	1,500	100
3712	INT-LONG TERM INVEST	10,392	9,000	12,690	12,500	0	12,500	38
3798	INC/DEC IN FV OF INVESTMENTS	-78,715	0	0	0	0	0	0
SUBTOTAL *****		-67,284	9,750	16,250	14,000	0	14,000	44

Facilities and Grounds Maintenance

MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	10,171	0	0	0	0	0	0
3835	SALE OF CAPITAL FIXED ASSET	4,550	300	0	300	0	300	0
3871	CERF EMPLOYER CONTRIBUTION REF	1,353	0	1,508	0	0	0	0
3891	DIVIDENDS/REBATES	35	0	0	0	0	0	0
SUBTOTAL *****		16,109	300	1,508	300	0	300	0
TOTAL REVENUES *****		944,583	945,200	965,858	1,200,389	0	1,200,389	27
PERSONAL SERVICES								
10100	SALARIES & WAGES	277,679	274,821	264,424	263,494	46,238	351,981	28
10110	OVERTIME	5,114	5,688	4,624	4,910	0	4,910	13-
10111	OVERTIME 1.0	0	1,256	0	0	0	1,256	0
10115	SHIFT DIFFERENTIAL	252	500	0	0	0	0	100-
10118	ON-CALL/CALL-BACK PAY	1,100	2,080	1,279	0	0	0	100-
10120	HOLIDAY WORKED	825	0	475	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	288	239	49	125	0	125	47-
10200	FICA	21,545	20,961	20,162	20,542	3,537	26,278	25
10300	HEALTH INSURANCE	30,706	39,456	34,524	47,880	7,416	55,296	40
10310	COUNTY HSA CONTRIBUTION	3,550	4,800	4,800	4,800	0	4,800	0
10325	DISABILITY INSURANCE	969	932	746	948	166	1,217	30
10330	CNTY PD DEPENDENT PREM-HEALTH	1,136	4,645	4,065	5,690	0	5,690	22
10331	CNTY PD DEPENDENT PREM-DENTAL	62	220	202	220	0	220	0
10350	LIFE INSURANCE	460	432	350	432	72	504	16
10375	DENTAL INSURANCE	2,300	2,520	2,310	2,520	420	2,940	16
10400	WORKERS COMP	6,384	7,998	8,692	6,253	1,544	8,467	5
10500	401(A) MATCH PLAN	1,755	3,120	1,560	3,120	650	3,770	20
10510	CERF-EMPLOYER PD CONTRIBUTION	4,382	5,183	5,388	5,269	925	6,769	30
10800	UNIFORM ALLOWANCE	0	600	0	0	0	700	16
SUBTOTAL *****		358,507	375,451	353,650	366,203	60,968	474,923	26
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	28	0	0	0	0	0	0
23035	REPAIR/MAINTENANCE SUPPLIES	53,401	56,800	50,000	42,500	8,500	51,000	10-
23036	SAFETY SUPPLIES & EQUIPMENT	526	1,000	500	1,000	0	1,000	0
23300	UNIFORMS	788	780	1,000	1,300	0	1,300	66
23850	UNTAGGED EQUIPMENT & TOOLS	2,097	4,400	1,000	4,400	0	4,400	0
23860	VEHICLE EQUIPMENT <\$1000	0	300	300	300	0	300	0
26300	MATERIAL & CHEMICAL SUPP.	716	800	600	700	0	700	12-
26600	SIGNS & SIGN SUPPLIES	117	240	171	240	0	240	0
SUBTOTAL *****		57,673	64,320	53,571	50,440	8,500	58,940	8-
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	700	3,000	3,700	0
37220	TRAVEL: TRAINING RELATED	0	0	0	650	0	650	0
SUBTOTAL *****		0	0	0	1,350	3,000	4,350	0
UTILITIES								
48000	TELEPHONES	3,519	3,600	3,500	3,600	0	3,600	0
48050	MOBILE DEVICE SERVICE	4,918	4,980	5,000	4,980	2,520	7,500	50
48100	NATURAL GAS	2,511	2,640	2,800	3,240	0	3,240	22
48200	ELECTRICITY	434	480	480	480	0	480	0
48300	WATER	90	120	120	120	0	120	0
48700	LP GAS/BLDG GENERATOR FUEL	0	600	350	600	0	600	0
SUBTOTAL *****		11,472	12,420	12,250	13,020	2,520	15,540	25
VEHICLE EXPENSE								
59000	FUEL	5,249	7,200	5,800	6,600	0	6,600	8-
59100	VEHICLE REPAIRS/MAINTENANCE	1,182	2,000	500	2,000	0	2,000	0
59105	TIRES	1,484	900	1,400	2,580	0	2,580	186
SUBTOTAL *****		7,915	10,100	7,700	11,180	0	11,180	11
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	13,975	13,400	7,000	14,700	27,000	14,700	9
60100	BLDG REPAIRS/MAINTENANCE	85,388	68,100	65,035	58,100	33,635	91,735	34
60200	EQUIP REPAIRS/MAINTENANCE	126,126	140,300	150,000	146,600	0	146,600	4
SUBTOTAL *****		225,489	221,800	222,035	219,400	60,635	253,035	14
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	4,939	6,000	5,087	6,000	0	6,000	0
71100	OUTSOURCED SERVICES	17,343	23,725	20,000	23,600	0	23,600	0
71211	A/E FEES	0	10,000	8,950	10,000	0	10,000	0
71526	DISPOSAL SERVICES	0	1,000	1,037	1,050	0	1,050	5
71700	BUILDING & EQUIP RENTAL CHARGE	462	1,000	500	1,000	0	1,000	0
SUBTOTAL *****		22,744	41,725	35,574	41,650	0	41,650	0

Facilities and Grounds Maintenance

OTHER								
83810	INTERFUND SERVICES USED	765	1,416	500	1,416	0	1,416	0
83815	FACILITIES INTERNAL SERVC CHR	39,298	47,200	47,200	57,965	0	57,965	22
86800	EMERGENCY	0	8,000	0	8,000	0	8,000	0
86910	PY ENCUMBRANCES NOT USED	-144	0	0	0	0	0	0
SUBTOTAL *****		39,919	56,616	47,700	67,381	0	67,381	19
FIXED ASSET ADDITIONS								
91400	AUTO/TRUCKS	0	0	0	0	35,000	35,000	0
92300	REPLCMENT MACH & EQUIP	0	6,500	0	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	9,425	0	0	0	0	0	0
SUBTOTAL *****		9,425	6,500	0	0	35,000	35,000	438
TOTAL EXPENDITURES *****		733,144	788,932	732,480	770,624	170,623	961,999	22

6101 FM HOUSEKPING & CUSTODIAL SVCS

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	552,664	503,784	516,160	688,584	0	688,584	36
SUBTOTAL *****		552,664	503,784	516,160	688,584	0	688,584	37
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	85	0	0	0	0	0	0
SUBTOTAL *****		85	0	0	0	0	0	0
TOTAL REVENUES *****		552,749	503,784	516,160	688,584	0	688,584	37
PERSONAL SERVICES								
10100	SALARIES & WAGES	276,737	359,124	333,043	349,897	33,530	440,526	22
10110	OVERTIME	150	1,858	3,640	2,739	0	2,739	47
10111	OVERTIME 1.0	0	30	0	0	0	30	0
10115	SHIFT DIFFERENTIAL	15,002	14,568	16,418	17,125	0	17,125	17
10125	FAMILY HOLIDAY WORKED PREMIUM	0	30	0	30	0	30	0
10200	FICA	21,426	28,172	26,302	28,289	2,565	33,691	19
10300	HEALTH INSURANCE	45,131	60,552	50,514	74,340	7,416	81,756	35
10310	COUNTY HSA CONTRIBUTION	4,550	4,800	4,600	4,800	0	4,800	0
10325	DISABILITY INSURANCE	1,039	1,246	1,285	1,259	121	1,514	21
10330	CNTY PD DEPENDENT PREM-HEALTH	5,030	0	3,059	4,185	0	4,185	0
10331	CNTY PD DEPENDENT PREM-DENTAL	523	257	178	147	0	147	42-
10350	LIFE INSURANCE	710	720	721	720	72	792	10
10375	DENTAL INSURANCE	3,413	3,780	3,635	4,200	420	4,620	22
10400	WORKERS COMP	7,596	10,953	9,111	8,615	1,120	10,599	3-
10500	401(A) MATCH PLAN	4,580	6,500	4,413	5,200	650	5,850	10-
10510	CERF-EMPLOYER PD CONTRIBUTION	5,839	6,925	6,919	6,997	671	8,410	21
SUBTOTAL *****		391,726	499,515	463,838	508,543	46,565	616,814	23
MATERIALS & SUPPLIES								
23031	CUSTODIAL SUPPLIES	22,190	30,000	30,000	36,000	0	36,000	20
23300	UNIFORMS	967	1,020	1,200	1,200	100	1,300	27
23850	UNTAGGED EQUIPMENT & TOOLS	1,890	1,400	1,700	2,040	0	2,040	45
SUBTOTAL *****		25,047	32,420	32,900	39,240	100	39,340	21
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	0	5,075	0	5,075	0
SUBTOTAL *****		0	0	0	5,075	0	5,075	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	0	0	0	0	360	360	0
SUBTOTAL *****		0	0	0	0	360	360	0
VEHICLE EXPENSE								
59000	FUEL	0	0	0	900	0	900	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	420	0	420	0
SUBTOTAL *****		0	0	0	1,320	0	1,320	0
EQUIP & BLDG MAINTENANCE								
60125	CUSTODIAL/JANITORIAL SERV	5,145	18,740	13,000	20,105	0	20,105	7
60150	PEST CONTROL	8,069	8,898	8,800	9,197	0	9,197	3
60200	EQUIP REPAIRS/MAINTENANCE	0	500	300	1,000	0	1,000	100
SUBTOTAL *****		13,214	28,138	22,100	30,302	0	30,302	8

Facilities and Grounds Maintenance

CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	4,490	5,000	5,000	2,000	0	2,000	60-
	SUBTOTAL *****	4,490	5,000	5,000	2,000	0	2,000	60-
OTHER								
85710	TRAVEL-OTHER	0	0	570	1,020	500	1,520	0
86800	EMERGENCY	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	570	2,020	500	2,520	152
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	3,195	0	0	0	47,800	47,800	0
91400	AUTO/TRUCKS	0	0	0	0	35,000	35,000	0
92300	REPLCMENT MACH & EQUIP	5,183	0	0	0	0	0	0
	SUBTOTAL *****	8,378	0	0	0	82,800	82,800	0
	TOTAL EXPENDITURES *****	442,855	566,073	524,408	588,500	130,325	780,531	38

6102 FM PARKING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	64,103	64,103	52,946	116,027	0	116,027	81
3569	OTHER FEES	40	0	50	0	0	0	0
	SUBTOTAL *****	64,143	64,103	52,996	116,027	0	116,027	81
	TOTAL REVENUES *****	64,143	64,103	52,996	116,027	0	116,027	81
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	652	290	500	300	0	300	3
23035	REPAIR/MAINTENANCE SUPPLIES	261	400	400	400	0	400	0
26600	SIGNS & SIGN SUPPLIES	0	400	75	400	0	400	0
	SUBTOTAL *****	913	1,090	975	1,100	0	1,100	1
UTILITIES								
48200	ELECTRICITY	1,072	1,260	1,200	1,260	0	1,260	0
	SUBTOTAL *****	1,072	1,260	1,200	1,260	0	1,260	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	0	524	1,661	2,000	0	2,000	281
60400	GROUNDS MAINTENANCE	276	10,000	10,000	10,000	67,000	77,000	670
	SUBTOTAL *****	276	10,524	11,661	12,000	67,000	79,000	651
CONTRACTUAL SERVICES								
71500	LEASE CHARGES (GASB 87)	28,584	30,872	30,109	33,000	0	33,000	6
71700	BUILDING & EQUIP RENTAL CHARGE	0	300	0	300	0	300	0
	SUBTOTAL *****	28,584	31,172	30,109	33,300	0	33,300	7
OTHER								
86900	MISCELLANEOUS	8,851	8,900	8,800	9,000	0	9,000	1
	SUBTOTAL *****	8,851	8,900	8,800	9,000	0	9,000	1
	TOTAL EXPENDITURES *****	39,696	52,946	52,745	56,660	67,000	123,660	134

6104 FM GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	238,194	249,874	256,320	358,520	0	358,520	43
	SUBTOTAL *****	238,194	249,874	256,320	358,520	0	358,520	43

Facilities and Grounds Maintenance

MISCELLANEOUS								
3835	SALE OF CAPITAL FIXED ASSET	0	0	0	0	10,000	10,000	0
3836	SALE OF NON-CAPITAL ASSETS	0	0	21,950	0	0	0	0
	SUBTOTAL *****	0	0	21,950	0	10,000	10,000	0
OTHER FINANCING SOURCES								
3942	TRADE-IN ALLOWNCE ON CAP ASSET	0	11,500	0	0	0	0	100-
	SUBTOTAL *****	0	11,500	0	0	0	0	100-
	TOTAL REVENUES *****	238,194	261,374	278,270	358,520	10,000	368,520	41
PERSONAL SERVICES								
10100	SALARIES & WAGES	110,118	121,570	112,454	117,000	41,891	178,499	46
10110	OVERTIME	2,658	3,528	619	2,153	0	2,153	38-
10111	OVERTIME 1.0	0	1,145	0	0	0	1,145	0
10115	SHIFT DIFFERENTIAL	0	48	0	0	0	0	100-
10120	HOLIDAY WORKED	429	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	215	223	0	200	0	200	10-
10200	FICA	8,409	9,415	8,462	9,130	3,205	13,414	42
10300	HEALTH INSURANCE	16,593	19,728	17,790	16,380	7,416	23,796	20
10310	COUNTY HSA CONTRIBUTION	1,200	2,400	1,200	1,200	0	1,200	50-
10325	DISABILITY INSURANCE	364	422	379	421	151	623	47
10330	CNTY PD DEPENDENT PREM-HEALTH	1,782	2,142	2,086	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	368	368	106	0	0	0	100-
10350	LIFE INSURANCE	216	216	188	216	72	288	33
10375	DENTAL INSURANCE	1,260	1,260	1,050	840	420	1,260	0
10400	WORKERS COMP	2,602	3,653	3,454	2,776	1,399	4,504	23
10500	401(A) MATCH PLAN	1,560	1,950	1,473	1,560	650	2,600	33
10510	CERF-EMPLOYER PD CONTRIBUTION	2,268	2,348	2,201	2,340	838	3,460	47
10800	UNIFORM ALLOWANCE	0	300	0	0	0	300	0
	SUBTOTAL *****	150,042	170,716	151,462	154,216	56,042	233,442	37
MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	3,756	5,150	7,000	9,250	0	9,250	79
23300	UNIFORMS	291	225	300	600	0	600	166
23850	UNTAGGED EQUIPMENT & TOOLS	2,412	2,200	2,000	2,500	0	2,500	13
23855	UNTAGGED FURNITURE/FIXTURES	0	800	4,500	800	0	800	0
26300	MATERIAL & CHEMICAL SUPP.	7,392	7,926	7,900	7,926	0	7,926	0
26600	SIGNS & SIGN SUPPLIES	0	260	0	150	0	150	42-
	SUBTOTAL *****	13,851	16,561	21,700	21,226	0	21,226	28
DUES TRAVEL & TRAINING								
37200	REGISTRATION	75	0	0	3,525	0	3,525	0
37220	TRAVEL: TRAINING RELATED	0	0	0	1,300	0	1,300	0
	SUBTOTAL *****	75	0	0	4,825	0	4,825	0
UTILITIES								
48050	MOBILE DEVICE SERVICE	2,106	2,160	2,140	2,160	360	2,520	16
48200	ELECTRICITY	96	108	108	108	0	108	0
	SUBTOTAL *****	2,202	2,268	2,248	2,268	360	2,628	16
VEHICLE EXPENSE								
59000	FUEL	6,491	8,760	5,000	8,760	0	8,760	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	0	0	0	30	30	0
59100	VEHICLE REPAIRS/MAINTENANCE	5,274	2,500	2,250	2,500	0	2,500	0
59105	TIRES	985	700	555	700	0	700	0
	SUBTOTAL *****	12,750	11,960	7,805	11,960	30	11,990	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	1,122	2,000	500	2,000	0	2,000	0
60400	GROUNDS MAINTENANCE	14,212	37,000	37,000	19,000	0	19,000	48-
	SUBTOTAL *****	15,334	39,000	37,500	21,000	0	21,000	46-
CONTRACTUAL SERVICES								
71100	OUTSOURCED SERVICES	195	1,000	0	1,000	1,000	2,000	100
71700	BUILDING & EQUIP RENTAL CHARGE	210	500	800	500	0	500	0
	SUBTOTAL *****	405	1,500	800	1,500	1,000	2,500	67
OTHER								
83810	INTERFUND SERVICES USED	1,045	1,276	470	1,276	0	1,276	0
86800	EMERGENCY	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL *****	1,045	3,276	470	3,276	0	3,276	0

Facilities and Grounds Maintenance

FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	1,900	1,900	0
91300	MACHINERY & EQUIPMENT	31,056	3,750	3,800	0	26,000	26,000	593
92300	REPLCMENT MACH & EQUIP	0	40,000	23,433	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	62,000	62,000	0
SUBTOTAL *****		31,056	43,750	27,233	0	89,900	89,900	105
TOTAL EXPENDITURES *****		226,760	289,031	249,218	220,271	147,332	390,787	35

6105 FM ADMINISTRATION

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
OTHER FINANCING SOURCES								
3911	OTI:INTERNAL SERVICE FUND	34,913	0	0	0	0	0	0
SUBTOTAL *****		34,913	0	0	0	0	0	0
TOTAL REVENUES *****		34,913	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	178,651	294,133	185,222	247,894	1,300	277,851	5-
10110	OVERTIME	183	100	1,568	100	0	100	0
10120	HOLIDAY WORKED	0	0	108	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	31	0	0	0	0
10200	FICA	13,565	22,937	14,090	18,971	0	20,570	10-
10300	HEALTH INSURANCE	17,346	28,980	14,345	34,020	0	34,020	17
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,200	0	1,200	0
10325	DISABILITY INSURANCE	611	1,068	579	892	0	967	9-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	574	3,138	0	3,138	0
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	60	110	0	110	57-
10350	LIFE INSURANCE	216	324	191	288	0	288	11-
10375	DENTAL INSURANCE	1,260	1,890	894	1,680	0	1,680	11-
10400	WORKERS COMP	2,086	4,183	2,871	3,997	0	4,030	3-
10500	401(A) MATCH PLAN	1,825	2,925	1,792	2,080	0	2,080	28-
10510	CERF-EMPLOYER PD CONTRIBUTION	3,578	5,929	3,465	4,957	0	5,375	9-
SUBTOTAL *****		220,779	363,926	226,990	319,327	1,300	351,409	3-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	369	550	550	550	0	550	0
23300	UNIFORMS	0	0	0	200	0	200	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	150	150	150	0	150	0
SUBTOTAL *****		369	700	700	900	0	900	29
DUES TRAVEL & TRAINING								
37200	REGISTRATION	0	0	398	6,500	0	6,500	0
37210	TRAINING/SCHOOLS	0	3,500	3,500	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	0	843	3,400	0	3,400	0
SUBTOTAL *****		0	3,500	4,741	9,900	0	9,900	183
UTILITIES								
48000	TELEPHONES	125	168	132	396	0	396	135
48050	MOBILE DEVICE SERVICE	706	1,720	1,200	2,160	720	2,880	67
SUBTOTAL *****		831	1,888	1,332	2,556	720	3,276	74
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	211	210	210	250	0	250	19
60051	IT EQUIP SERVICE CONTRACT	0	138	138	138	0	138	0
SUBTOTAL *****		211	348	348	388	0	388	11
CONTRACTUAL SERVICES								
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	2,000	0	0
71106	CONTRACTED SERVICES	0	4,900	4,883	0	0	0	100-
SUBTOTAL *****		0	4,900	4,883	0	2,000	0	100-
OTHER								
85710	TRAVEL-OTHER	0	0	0	1,440	0	1,440	0
SUBTOTAL *****		0	0	0	1,440	0	1,440	0
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	11,100	11,100	0
SUBTOTAL *****		0	0	0	0	11,100	11,100	0
TOTAL EXPENDITURES *****		222,190	375,262	238,994	334,511	15,120	378,413	1

Facilities and Grounds Maintenance

6108 FM CONSTRUCTION MANAGEMENT

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	0	0	0	0	68,661	0
10200	FICA	0	0	0	0	0	5,253	0
10300	HEALTH INSURANCE	0	0	0	0	0	8,820	0
10325	DISABILITY INSURANCE	0	0	0	0	0	247	0
10350	LIFE INSURANCE	0	0	0	0	0	72	0
10375	DENTAL INSURANCE	0	0	0	0	0	420	0
10400	WORKERS COMP	0	0	0	0	0	110	0
10500	401(A) MATCH PLAN	0	0	0	0	0	650	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,373	0
	SUBTOTAL *****	0	0	0	0	0	85,606	0
UTILITIES								
48000	TELEPHONES	0	0	0	0	0	72	0
	SUBTOTAL *****	0	0	0	0	0	72	0
	TOTAL EXPENDITURES *****	0	0	0	0	0	85,678	0

Decimal values have been truncated.

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240, 6250

Mission

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to systematically set aside monies each year to pay for future major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center, lessee of the County-owned facility. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility related capital repair and replacement expenditures for County-owned buildings not accounted for within another CRR fund.
- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)
- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)
- Capital Repairs and Replacements-Road and Bridge Maintenance Operations Facilities (Fund 624; Dept. No. 6240)
- Capital Repair and Replacements-Emergency Communications Center (Fund 625: Dept. No. 6250)

Capital Repairs and Replacements Fund – County (620): This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities except for the Health Facility and Road and Bridge Maintenance Operations facilities. Repairs or replacements having a cost of \$20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100) or Road and Bridge Maintenance Operations (see Dept. No. 2040). These thresholds are subject to periodic review and change through the annual budget process.

Long range planning is achieved through the development and periodic review of the Long-range Capital Repairs and Replacements Plan developed by Facilities Maintenance. Expenditures from the fund must be approved by the Commission through the annual budget process.

The Capital Repairs and Replacements Fund does NOT cover:

- The cost of routine maintenance and repair items; these are funded through the Facilities Maintenance annual operating budget.
- The cost associated with the correction of defects attributable to design, manufacture, initial construction, or installation. These costs should be

Capital Repairs and Replacement

charged to the same funding source as used for initial acquisition. Costs associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.

- The cost associated with periodic maintenance for items such as painting, caulking, striping, power-washing, etc.; these are funded through the Facilities Maintenance annual operating budget.
- The cost of replacing equipment used in the day-to-day operations of a given department (vehicles, tools, equipment, etc.).
- The cost of small-scale carpet replacements such as specific and isolated rooms or hallways which fall below the established cost threshold. The cost of such replacement is funded through the Facilities Maintenance annual operating budget.
- The cost of repair and replacement associated with the Public Works production facilities (i.e., salt storage facility, sign shop, etc.); these are funded through the Public Works annual budget.
- The cost associated with new facility construction.
- The cost associated with improvement and/or expansion of existing facilities.
- The cost associated with total replacement and/or renovation of existing facilities.
- Inter-fund borrowing from the Capital Repairs and Replacements Fund.

Capital Repairs and Replacements Fund – Family Health Center (622) and Capital Repairs and Replacements Fund – Health Department (623): The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the portion which houses FHC. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain maintenance and repairs costs are the responsibility of each owner rather than the responsibility of the condo association. The County has established two separate CRR funds to accumulate and account for resources to be used to pay for such owner costs for which the County is responsible.

Capital Repairs and Replacements Fund – Public Works (624): This CRR fund receives an internal service fee charged to the Road and Bridge Maintenance Operations annual operating budget. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Road and Bridge Maintenance Operations facilities.

Capital Repairs and Replacement Fund – Emergency Communications Center (625): This CRR fund receives an internal service fee charged to the 911/Emergency Management Sales Tax Fund. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Emergency Communications Center (ECC).

Capital Repairs and Replacement

Budget Highlights

Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200): The budget includes repairs to the courthouse exterior; replacement of the health department HVAC units; and repairs to the Road and Bridge salt facility.

There are no other significant changes to the budget.

Annual Budget

6200 CAPITAL R&R – GENERAL

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	265,746	392,840	392,860	425,193	0	425,193	8
	SUBTOTAL *****	265,746	392,840	392,860	425,193	0	425,193	8
INTEREST								
3711	INT-OVERNIGHT	1,640	0	4,000	4,500	0	4,500	0
3712	INT-LONG TERM INVEST	16,798	0	14,000	16,000	0	16,000	0
3798	INC/DEC IN FV OF INVESTMENTS	-136,983	0	0	0	0	0	0
	SUBTOTAL *****	-118,545	0	18,000	20,500	0	20,500	0
	TOTAL REVENUES *****	147,201	392,840	410,860	445,693	0	445,693	13
MATERIALS & SUPPLIES								
23810	UNTAGGED HARDWARE AND SOFTWARE	45,577	0	0	0	0	0	0
	SUBTOTAL *****	45,577	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	787,381	13,466	0	0	0	0	100-
60110	MAJOR BLDG REPAIRS/REPL	0	60,000	60,000	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	290,000	290,000	0	0	0	100-
60400	GROUNDS MAINTENANCE	47,225	46,000	20,560	0	40,000	40,000	13-
	SUBTOTAL *****	834,606	409,466	370,560	0	40,000	40,000	90-
OTHER								
86910	PY ENCUMBRANCES NOT USED	-3,125	0	0	0	0	0	0
	SUBTOTAL *****	-3,125	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	50,000	50,000	0
	SUBTOTAL *****	0	0	0	0	50,000	50,000	0
	TOTAL EXPENDITURES *****	877,058	409,466	370,560	0	90,000	90,000	78-

6220 CAPITAL R&R – FAMILY HLTH CNTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG FROM PY BUD
		ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	0	0	0	0	0	30,000	0
	SUBTOTAL *****	0	0	0	0	0	30,000	0
INTEREST								
3711	INT-OVERNIGHT	91	80	320	80	0	80	0

Capital Repairs and Replacement

3712	INT-LONG TERM INVEST	923	1,100	1,130	1,100	0	1,100	0
3798	INC/DEC IN FV OF INVESTMENTS	-7,248	0	0	0	0	0	0
	SUBTOTAL *****	-6,234	1,180	1,450	1,180	0	1,180	0
MISCELLANEOUS								
3820	LAND & BLDG RENT/LEASE	7,031	7,031	7,030	7,031	0	7,031	0
	SUBTOTAL *****	7,031	7,031	7,030	7,031	0	7,031	0
	TOTAL REVENUES *****	797	8,211	8,480	8,211	0	38,211	365
MATERIALS & SUPPLIES								
23035	REPAIR/MAINTENANCE SUPPLIES	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
60200	EQUIP REPAIRS/MAINTENANCE	0	62,881	59,110	6,881	50,000	86,881	38
	SUBTOTAL *****	0	62,981	59,110	6,981	50,000	86,981	38
	TOTAL EXPENDITURES *****	0	63,081	59,110	7,081	50,000	87,081	38

6230 CAPITAL R&R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG
								FROM PY BUD
INTEREST								
3711	INT-OVERNIGHT	28	0	95	100	0	100	0
3712	INT-LONG TERM INVEST	288	0	336	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	-2,295	0	0	0	0	0	0
	SUBTOTAL *****	-1,979	0	431	400	0	400	0
	TOTAL REVENUES *****	-1,979	0	431	400	0	400	0

6240 CAPITAL R&R - R&B

624 CAPITAL R & R - ROAD & BRIDGE

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG
								FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	150,000	150,000	150,000	873,845	0	873,845	482
	SUBTOTAL *****	150,000	150,000	150,000	873,845	0	873,845	483
INTEREST								
3711	INT-OVERNIGHT	873	500	3,800	4,020	0	4,020	704
3712	INT-LONG TERM INVEST	8,842	6,000	10,500	12,000	0	12,000	100
3798	INC/DEC IN FV OF INVESTMENTS	-70,480	0	0	0	0	0	0
	SUBTOTAL *****	-60,765	6,500	14,300	16,020	0	16,020	146
	TOTAL REVENUES *****	89,235	156,500	164,300	889,865	0	889,865	469
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	0	0	0	0	620,000	620,000	0
	SUBTOTAL *****	0	0	0	0	620,000	620,000	0
	TOTAL EXPENDITURES *****	0	0	0	0	620,000	620,000	0

Capital Repairs and Replacement

6250 CAPITAL R&R - ECC&SUPPORT BLDG

625 CAPITAL R & R - ECC

ACCT DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
	<u>ACTUAL</u>	<u>BUDGET + REVISIONS</u>	<u>ESTIMATED</u>	<u>CORE REQUEST</u>	<u>SUPPLEMENTAL REQUEST</u>	<u>ADOPTED BUDGET</u>	<u>FROM PY BUD</u>
CHARGES FOR SERVICES							
3530 INTERNAL SERVICE CHG	49,677	73,438	73,440	79,484	0	79,484	8
SUBTOTAL *****	49,677	73,438	73,440	79,484	0	79,484	8
INTEREST							
3711 INT-OVERNIGHT	172	10	685	10	0	10	0
3712 INT-LONG TERM INVEST	1,716	130	2,400	130	0	130	0
3798 INC/DEC IN FV OF INVESTMENTS	-12,949	0	0	0	0	0	0
SUBTOTAL *****	-11,061	140	3,085	140	0	140	0
TOTAL REVENUES *****	38,616	73,578	76,525	79,624	0	79,624	8

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

The Building Utilities Fund accounts for building utilities for those buildings where multiple offices occupy the facility and include the Government Center, the Courthouse, the Johnson Building and the Boone County Annex. Revenues are derived from internal service fees.

Utility costs for all other county facilities are accounted for within each respective operating budget (Sheriff/Corrections, Juvenile Justice Center, Alternative Sentencing Center, and Road and Bridge Maintenance Operations).

A fund statement is included in the Fund Statements tab section of this document.

Budget Highlights

There are no significant changes to these budgets.

Annual Budget

6210 UTILITIES-GOVERNMENT CENTER

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	138,165	147,196	147,196	153,379	0	153,379	4
	SUBTOTAL *****	138,165	147,196	147,196	153,379	0	153,379	4
INTEREST								
3711	INT-OVERNIGHT	214	370	400	370	0	370	0
3712	INT-LONG TERM INVEST	2,183	2,830	2,450	2,830	0	2,830	0
3798	INC/DEC IN FV OF INVESTMENTS	-17,832	0	0	0	0	0	0
	SUBTOTAL *****	-15,435	3,200	2,850	3,200	0	3,200	0
	TOTAL REVENUES *****	122,730	150,396	150,046	156,579	0	156,579	4
UTILITIES								
48100	NATURAL GAS	41,831	42,340	44,755	46,990	0	46,990	10
48200	ELECTRICITY	89,664	92,290	92,580	97,207	0	97,207	5
48300	WATER	1,801	1,870	2,135	2,157	0	2,157	15
48400	SOLID WASTE	4,486	4,490	4,490	4,486	0	4,486	0
48500	STORM WATER UTILITY	340	340	340	340	0	340	0
48600	SEWER USE	2,015	2,070	2,160	2,199	0	2,199	6
	SUBTOTAL *****	140,137	143,400	146,460	153,379	0	153,379	7
	TOTAL EXPENDITURES *****	140,137	143,400	146,460	153,379	0	153,379	7

6211 UTILITIES-COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	214,020	239,953	239,953	245,976	0	245,976	2
	SUBTOTAL *****	214,020	239,953	239,953	245,976	0	245,976	3
	TOTAL REVENUES *****	214,020	239,953	239,953	245,976	0	245,976	3

Building Utilities

UTILITIES								
48100	NATURAL GAS	54,349	53,655	56,965	59,812	0	59,812	11
48200	ELECTRICITY	160,605	158,350	162,350	170,464	0	170,464	7
48300	WATER	9,151	9,380	3,986	4,106	0	4,106	56-
48400	SOLID WASTE	6,768	6,770	6,770	6,768	0	6,768	0
48500	STORM WATER UTILITY	909	910	910	909	0	909	0
48600	SEWER USE	4,259	4,485	3,920	3,917	0	3,917	12-
SUBTOTAL *****		236,041	233,550	234,901	245,976	0	245,976	5
TOTAL EXPENDITURES *****		236,041	233,550	234,901	245,976	0	245,976	5

6212 UTILITIES-JOHNSON BUILDING

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	17,100	18,506	18,506	19,513	0	19,513	5
SUBTOTAL *****		17,100	18,506	18,506	19,513	0	19,513	5
TOTAL REVENUES *****		17,100	18,506	18,506	19,513	0	19,513	5
UTILITIES								
48100	NATURAL GAS	4,290	3,745	4,690	4,922	0	4,922	31
48200	ELECTRICITY	11,080	11,900	11,265	11,826	0	11,826	0
48300	WATER	444	410	605	622	0	622	51
48400	SOLID WASTE	841	845	845	841	0	841	0
48500	STORM WATER UTILITY	818	820	820	818	0	818	0
48600	SEWER USE	368	335	485	484	0	484	44
SUBTOTAL *****		17,841	18,055	18,710	19,513	0	19,513	8
TOTAL EXPENDITURES *****		17,841	18,055	18,710	19,513	0	19,513	8

6215 UTILITIES-BOONE ANNEX

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024 CORE REQUEST	2024 SUPPLEMENTAL REQUEST	2024 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3530	INTERNAL SERVICE CHG	17,260	17,888	17,888	14,746	0	14,746	17-
SUBTOTAL *****		17,260	17,888	17,888	14,746	0	14,746	18-
TOTAL REVENUES *****		17,260	17,888	17,888	14,746	0	14,746	18-
UTILITIES								
48100	NATURAL GAS	1,542	1,345	2,205	2,312	0	2,312	71
48200	ELECTRICITY	14,011	15,095	10,870	11,413	0	11,413	24-
48300	WATER	313	330	330	340	0	340	3
48450	SOLID WASTE - RECYCLING	266	270	270	266	0	266	1-
48500	STORM WATER UTILITY	163	165	165	163	0	163	1-
48600	SEWER USE	259	265	255	252	0	252	4-
SUBTOTAL *****		16,554	17,470	14,095	14,746	0	14,746	16-
TOTAL EXPENDITURES *****		16,554	17,470	14,095	14,746	0	14,746	16-

Decimal values have been truncated.

George Spencer Trust

Department Number 7200

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently \$32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

Budget Highlights

Appropriations provide funding for educational scholarships as outlined in the trust agreement.

Annual Budget

7200 GEORGE SPENCER TRUST

720 GEORGE SPENCER TRUST

ACCT DESCRIPTION	2022 ACTUAL	2023 BUDGET + REVISIONS	2023 ESTIMATED	2024		2024 ADOPTED BUDGET	%CHG FROM FY BUD
				CORE REQUEST	SUPPLEMENTAL REQUEST		
INTEREST							
3711 INT-OVERNIGHT	28	20	93	20	0	20	0
3712 INT-LONG TERM INVEST	285	250	331	250	0	250	0
3798 INC/DEC IN FV OF INVESTMENTS	-2,279	0	0	0	0	0	0
SUBTOTAL *****	-1,966	270	424	270	0	270	0
TOTAL REVENUES *****	-1,966	270	424	270	0	270	0
OTHER							
83150 SCHOLARSHIPS	255	303	303	300	0	300	0
SUBTOTAL *****	255	303	303	300	0	300	1-
TOTAL EXPENDITURES *****	255	303	303	300	0	300	1-

Decimal values have been truncated.

Union Cemetery Maintenance Trust

Department Number 7210

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus; however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

Budget Highlights

Limited appropriations have been budgeted for several years because the spendable resources in the fund have been insufficient to accomplish even basic maintenance, mowing, and upkeep.

During 2017, the County Commission authorized its Facilities Maintenance Department to utilize County staff to provide minimal maintenance until such time that the trust fund has adequate resources to pay for mowing.

Annual Budget

7210 UNION CEMETERY MAINTENANCE

721 UNION CEMETERY TRUST

ACCT DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
INTEREST							
3711 INT-OVERNIGHT	5	4	16	4	0	4	0
3712 INT-LONG TERM INVEST	51	45	60	45	0	45	0
3798 INC/DEC IN FV OF INVESTMENTS	-409	0	0	0	0	0	0
SUBTOTAL *****	-353	49	76	49	0	49	0
TOTAL REVENUES *****	-353	49	76	49	0	49	0

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

This budget accounts for the trust fund resources held and invested by the County for maintenance of the Rock Fork Cemetery Trust. The County was named trustee of the trust in 2007. The trust agreement restricts funds to the upkeep of the cemetery, but there is no provision for a trust corpus.

Budget Highlights

The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

ACCT DESCRIPTION	2022	2023	2023	2024	2024	2024	%CHG
	ACTUAL	BUDGET + REVISIONS	ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
INTEREST							
3711 INT-OVERNIGHT	45	35	135	35	0	35	0
3712 INT-LONG TERM INVEST	459	415	480	415	0	415	0
3798 INC/DEC IN FV OF INVESTMENTS	-3,748	0	0	0	0	0	0
SUBTOTAL *****	-3,244	450	615	450	0	450	0
TOTAL REVENUES *****	-3,244	450	615	450	0	450	0
OTHER							
83815 FACILITIES INTERNAL SERVC CHRG	6,114	9,079	9,312	10,756	0	10,756	18
SUBTOTAL *****	6,114	9,079	9,312	10,756	0	10,756	18
TOTAL EXPENDITURES *****	6,114	9,079	9,312	10,756	0	10,756	18

Decimal values have been truncated.



Capital Project Budgets—

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

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

Capital Projects

Capital Improvement Planning Process

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

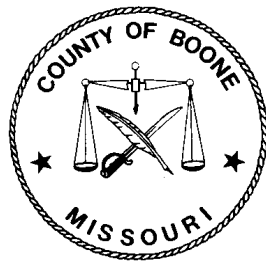
Ten Year History

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 are 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. The facility was completed in 2016; radio and technology were substantially completed in 2019.

During 2017, the County Commission contracted for a needs assessment pertaining to work and storage space needs for emergency communications radio network operations, emergency management, and evidence storage for the Prosecuting Attorney's Office. The design work was approved in 2018 and funding for the project was included in the 2019 budget. The bid was awarded in 2019 and construction concluded late-2020.

The 2018 budget included funding for a needs assessment for the Road & Bridge facility located on Tom Bass Road. Fiscal year 2019 budget transferred funding from the Road and Bridge Fund to a capital project fund for architectural design and construction costs. The design phase was completed in 2021 and construction began in 2022.

During 2020, the County Commission authorized architectural services to evaluate the security and social-distancing barriers of offices located on the first floor of the Government Center. The offices located on the first floor include the Collector of Revenue, the Recorder of Deeds, and the County Assessor. The project was financed with transfers from the Record Preservation Fund, the Tax Maintenance Fund, and the Assessment Fund into a capital project fund. The project was completed in 2022.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2024
Emergency Communications Center (ECC)	Design, construct, and equip a new facility to house the co-located operations of 911 Call Taking and Dispatch services and Emergency Management Services. Includes contracted project management services.	Facility: \$ 13,304,000	Approved 2014	Project completed.
		Radio/Technology: 8,650,000	Approved 2014	
		Total \$ <u><u>21,954,000</u></u>		
ECC Back-Up Center	Modify and equip an existing County-owned facility to serve as the ECC back-up center	Facility & Equipment: \$ <u><u>1,200,000</u></u>	Approved 2016	Project completed.
ECC Support Building	Design and construct a support facility which will house BCJC radio system maintenance activities, EM supplies and small equipment and Prosecuting Attorney evidence storage	Facility: \$ <u><u>2,875,000</u></u>	Approved 2019	Project completed.

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2024
R&B Facility Improvement	Improve the Road Maintenance South Facility	Facility: \$ <u><u>5,679,750</u></u>	Approved 2019, Amended in 2022 & 2023	Completion expected in early 2024

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2024
Government Center-Security Improvements	Improve physical security- First Floor	Facility: \$ <u><u>310,000</u></u>	Approved 2020-2021	Project completed.

Transition of 911 and Emergency Management operations from the City of Columbia to Boone County was completed in 2017. The annual operating 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. The ECC Support Building was eliminated from the original design due to cost concerns; however, competitive bid pricing enabled the County to pursue it later as a separate project. Non-ECC costs (such as Prosecuting Attorney evidence storage) are paid from sources other than the legally-restricted bond proceeds.

Project Funding Source(s)			Estimated Annual Operating Impact				
Bond Proceeds (Facility Design, Construction and Project Management)	Transfers from 911/EM Sales Tax Fund* or Other Funds	Total Funding Sources	Estimated Cost	Description	Funding Source	Year of Fiscal Impact	
\$ 13,320,000	10,000,000	23,320,000	\$ 9,000,000	Annual operating budget including personnel; equipment maintenance and support; licensing; utilities, insurance, 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 reflected in 2020 and thereafter	
<u>\$ 13,320,000</u>	<u>10,000,000</u>	<u>23,320,000</u>	<u>\$ 9,000,000</u>				
\$ -	1,200,000	1,200,000	\$ 75,000	Annual operating costs consist of non-personnel costs such as utilities, insurance, maintenance agreements, and software licenses	Permanent 3/8-cent 911/Emergency Management sales tax	2017-2018 and annually thereafter	
\$ 2,655,000	220,000	2,875,000	To be determined	Utilities and insurance; facility maintenance and repair	911 Sales Tax Fund and General Fund	2021-2022 and annually thereafter	
	((\$220,000 transferred from other capital project funds))						

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

Project Funding Source			Estimated Annual Operating Impact			
Transfer from Road and Bridge Fund	Total Funding Sources	Estimated Cost	Description	Funding Source	Year of Fiscal Impact	
\$ -	5,679,750	\$100,000	Utilities and insurance; facility maintenance and repair, 1 additional FTE	Road and Bridge Fund	2024 and annually thereafter	

Project Funding Source			Estimated Annual Operating Impact			
Transfers from Special Revenue Funds	Total Funding Sources	Estimated Cost	Description	Funding Source	Year of Fiscal Impact	
\$ 310,000	310,000	none	none	n/a	n/a	

The Road and Bridge Facility Improvements Project will address functional deficiencies in the current facility located south of Columbia adjacent to Highway 63 (Tom Bass Road). Notable improvements include an expansion of the mechanics area, expanded and improved equipment and vehicle storage areas, a new space for vehicle equipment installation and out-fitting, construction of a truck washing station, and upgrading surfaces from gravel to pavement.

The Government Center Security Improvement project improved the physical safety and social-distancing barriers for the first floor high-traffic and high-volume offices.

Capital Projects

Summary of Capital Project Funds

<u>Capital Project Fund Name</u>	<u>Purpose</u>	<u>Status as of the Budget Year</u>	<u>Projected Fund Balance at December 31st</u>
General Capital Fund	This fund accounts for non-recurring resources that have been set-aside by the County Commission for future capital project needs for County statutory operations.	Fund is inactive at this time	\$ -
Emergency Communications Center Capital Project Fund	This fund accounts for the design, construction and technology costs associated with the new Emergency Communications Center (ECC) which will house 911 and Emergency Management Operations. It will also account for the design and construction of the ECC Support Building.	ECC Facility construction completed in 2017 and technology completed in 2019. ECC Support Building substantially completed in 2020. Fund closed in 2023.	\$ -
R&B Expansion and Improvement	This fund accounts for the design, construction and technology associated with the expansion and improvements at the Road and Bridge facility located on Tom Bass Road.	Under construction	\$ -
Government Center Security Improvement	This fund accounts for the design, construction, and furnishings associated with the Government Center Security Improvement project	Completed; residual assets will be returned to originating funds and the capital project fund will be closed	\$ -

Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Budget Adjustment Policy
- Glossary of financial accounting and budgeting terms.

Statistical and Demographic Information

Principal Employers Current and Nine Years Ago

BOONE COUNTY, MISSOURI

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

Employer	2022			2013		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	8,709	1	9.03%	8,708	1	9.71%
University Hospital & Clinics	5,092	2	5.28%	4,487	2	5.01%
Veterans United Home Loans	3,474	3	3.60%	1,100	7	1.23%
Columbia Public Schools	2,650	4	2.75%	2,141	3	2.39%
Harry S. Truman Veterans Hospital	1,779	5	1.85%	1,374	5	1.53%
Boone Hospital Center	1,581	6	1.64%	1,623	4	1.81%
Shelter Insurance Companies	1,375	7	1.43%	1,078	9	1.20%
City of Columbia	1,323	8	1.37%	1,354	6	1.51%
Hubbell Power Systems, Inc	751	9	0.78%	-		
Joe Machens Dealerships	611	10	0.63%	-		
MBS Textbook Exchange	-		-	919	10	1.03%
State Farm Insurance Companies	-		-	1,078	8	1.20%
Total employment for principal employers	<u>27,345</u>		<u>28.37%</u>	<u>23,862</u>		<u>26.62%</u>
Total county employment	<u>96,398</u>			<u>89,639</u>		

Sources:

Employer and Employees - Regional Economic Development, Inc., Factbook. Excludes retail sector.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Demographic Statistics

BOONE COUNTY, MISSOURI

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
2013	6,044,171	0.37%	170,773	1.33%	41,028	7,006,474	4.5%	6.8%	7.4%
2014	6,063,589	0.32%	172,717	1.14%	41,418	7,153,637	4.1%	6.2%	6.2%
2015	6,083,672	0.33%	174,974	1.31%	42,302	7,401,758	3.5%	5.1%	5.3%
2016	6,091,176	0.12%	176,594	0.93%	43,292	7,645,037	3.2%	4.5%	4.9%
2017	6,113,532	0.37%	178,271	0.95%	44,797	7,985,993	2.6%	3.8%	4.4%
2018	6,126,452	0.21%	180,005	0.97%	47,687	8,583,931	2.3%	3.2%	3.9%
2019	6,137,428	0.18%	180,463	0.25%	48,525	8,756,923	2.4%	3.3%	3.7%
2020	6,154,913	0.28%	183,610	1.74%	51,330	9,392,924	4.2%	6.1%	8.1%
2021	6,168,187	0.22%	185,840	1.21%	54,522	10,132,341	3.0%	4.4%	5.4%
2022	6,177,957	0.16%	187,690	1.00%	*	*	2.0%	2.5%	3.6%

* Information not yet available.

Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2014	2,056,516,004	9,711,488,315	457,475,267	1,394,223,552
2015	2,116,004,904	9,996,610,402	474,529,536	1,446,661,683
2016	2,184,976,266	10,333,587,959	486,872,186	1,483,458,369
2017	2,260,909,178	10,702,521,356	501,972,099	1,528,664,354
2018	2,340,386,929	11,083,099,819	515,734,286	1,569,561,126
2019	2,471,500,546	11,732,225,836	544,225,136	1,655,351,832
2020	2,516,810,970	11,950,444,838	568,021,771	1,726,605,380
2021	2,655,053,468	12,651,559,821	633,579,449	1,924,314,545
2022	2,722,581,272	12,966,553,279	795,855,167	2,415,918,334
2023	2,916,497,798	13,942,887,775	848,010,824	2,576,222,144

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2014	34,301,686	107,192,769	2,548,292,957	11,212,904,636
2015	36,281,645	113,380,141	2,626,816,085	11,556,652,225
2016	37,295,357	116,547,991	2,709,143,809	11,933,594,319
2017	35,854,509	112,045,341	2,798,735,786	12,343,231,050
2018	34,295,740	107,174,188	2,890,416,955	12,759,835,133
2019	35,244,369	110,138,653	3,050,970,051	13,497,716,322
2020	36,614,013	114,418,791	3,121,446,754	13,791,469,008
2021	36,848,393	115,151,228	3,325,481,310	14,691,025,594
2022	40,094,724	125,296,013	3,558,531,163	15,507,767,625
2023	43,870,206	137,094,394	3,808,378,828	16,656,204,312

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
BOONE COUNTY										
General Revenue	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1095	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0459	0.0500	0.0500
Group Homes	0.1146	0.1146	0.1146	0.1146	0.1146	0.1146	0.1136	0.1120	0.1120	0.1120
Total Boone County	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2846</u>	<u>\$ 0.2836</u>	<u>\$ 0.2674</u>	<u>\$ 0.2820</u>	<u>\$ 0.2820</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Columbia Public Schools	5.4868	5.4656	6.0430	6.0555	6.1425	6.0988	6.0984	5.6932	5.6661	5.6731
Southern Boone County R-I Schools	5.0263	5.0300	5.0988	5.0861	5.0885	5.7918	5.7918	5.7901	5.7901	5.7901
Hallsville R-IV Schools	4.2718	4.2991	4.3033	5.1033	5.1033	4.9637	5.0274	4.9539	4.9554	4.9227
Sturgeon R-V Schools	5.0932	5.1190	5.0570	5.0508	5.0484	5.0364	5.0536	5.0441	5.0991	5.0991
Centralia R-VI Schools	4.3595	4.3282	4.3382	4.3493	4.3595	4.3327	4.3331	4.3162	4.3134	4.3230
Harrisburg R-VIII Schools	4.5417	4.5611	5.2515	5.2515	5.2515	5.2515	5.2535	5.2535	5.2540	5.2540
New Franklin R-I Schools	4.0138	4.1111	4.0475	4.0475	4.1085	4.1286	5.2496	5.2496	5.2496	5.2496
Fayette R-III Schools	4.2528	4.2528	4.2528	4.2528	4.2762	4.9962	4.9962	4.9962	4.9962	4.9962
North Callaway R-I Schools	3.8336	3.7925	3.7971	3.9102	4.6602	4.6602	4.6602	4.6724	4.6776	4.6802
City of Ashland	0.2635	0.2641	0.2480	0.2480	0.2480	0.2480	0.2480	0.2404	0.2404	0.1803
City of Centralia	0.9662	0.9697	0.9661	0.9661	0.9661	0.9529	0.9529	0.9322	0.9322	0.9322
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4075	0.4078	0.4032	0.4032	0.4032
City of Hallsville	0.8636	0.8500	0.8490	0.8400	0.8400	0.5593	0.5655	0.5399	0.5399	0.5250
City of Sturgeon	0.5547	0.5547	0.5473	0.5473	0.5539	0.5363	0.5367	0.5161	0.5336	0.5336
Town of Harrisburg	0.3483	0.3562	0.3578	0.3640	0.3645	0.3645	0.3655	0.3530	0.3538	0.3518
Village of Hartsburg	0.5798	0.5798	0.5291	0.5409	0.5409	0.5409	-	0.5507	0.5905	0.5921
City of Rocheport	0.2710	0.2744	0.2656	0.2656	0.2707	0.2707	0.2707	0.2639	0.2639	0.2639
Boone County Fire Protection District	0.8793	0.8842	0.8842	0.8842	0.8842	0.8842	0.8842	0.8828	0.8842	0.8826
Southern Boone County Fire District	0.3904	0.3607	0.3803	0.3777	0.3728	0.4999	0.4999	0.4926	0.4926	0.4918
Columbia - Boone County Library District*	-	-	-	-	0.3091	0.3064	0.3064	0.3022	0.3022	0.3022
Boone County Library District*	0.3091	0.3091	0.3091	0.3091	-	-	-	-	-	-
Centralia Library District	0.6285	0.6285	0.5969	0.5505	0.5508	0.5435	0.5435	0.5284	0.5293	0.5293
Columbia Regional Library District*	0.5382	0.5224	0.5088	0.3091	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.9000	\$ 0.0900	\$ 0.0901	\$ 0.0881	\$ 0.0882	\$ 0.0872	\$ 0.0872	\$ 0.0855

* In 2018, the Boone County Library District and the Columbia Library District merged to form the Columbia - Boone County Library District

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	2013	2014	2015
Accommodation and Food Services			
Administrative and Support and Waste Management and Remediation Services			
Agriculture, Forestry, Fishing and Hunting			
Apparel and accessories	75,318,848	77,907,757	80,053,769
Arts, Entertainment, and Recreation			
Automotive dealers and gasoline services	89,585,837	143,737,565	99,281,436
Building material; hardware, garden supply	136,531,907	137,864,736	139,216,042
Communication	62,046,135	70,701,662	70,256,834
Construction			
Eating and drinking establishments	306,913,524	317,134,888	341,901,707
Educational Services			
Electric, gas, and sanitary	101,872,872	107,778,004	95,738,723
Finance & Insurance			
Food stores	268,169,951	284,686,881	291,020,070
Furniture, home furnishings and equipment	104,363,044	105,980,465	105,132,150
General merchandise retail stores	443,183,231	438,462,272	437,547,138
Health Care and Social Assistance			
Information			
Management of Companies and Enterprises			
Manufacturing			
Mining			
Miscellaneous retail	193,287,466	194,469,393	199,633,560
Professional, Scientific, and Technical Services			
Public Administration			
Real Estate and Rental and Leasing			
Retail Trade			
Transportation and Warehousing			
Utilities			
Wholesale Trade			
Wholesale trade- durable goods	75,334,761	88,199,320	103,146,642
Wholesale trade- nondurable goods	60,716,366	63,491,663	71,055,722
All other	579,894,012	586,487,854	606,635,591
Total taxable sales subject to sales and use tax	\$ 2,497,217,954	2,616,902,461	2,640,619,384
Less: Taxable sales subject to use tax included in amounts above	(53,523,437)	(57,458,620)	(78,789,736)
Total taxable sales subject to local sales tax only	\$ 2,443,694,517	2,559,443,841	2,561,829,648
Annual percentage change	3.6%	4.7%	0.1%
County direct sales tax rate	1.750%	1.750%	1.750%

* Beginning in 2017, the MO Department of Revenue changed from tracking business establishment by SIC codes to NAICS

** Under Missouri state law, a use tax (equal to the local direct sales tax rate) must be approved by voters in order for the rate to be applied to remote sales, including internet commerce sales. Boone County voters have not approved a local use tax; therefore, the taxable sales subject to use tax are excluded.

Source: Missouri Department of Revenue

Statistical and Demographic Information cont'd

2016	2017*	2018*	2019*	2020*	2021*	2022*
	393,719,562	401,483,953	403,303,258	332,694,784	443,299,500	484,317,489
	22,744,391	26,569,541 35,006	15,940,315	23,914,521	18,669,878	20,679,132
77,249,842	19,410,413	22,399,884	18,808,970	14,301,025	8,927,123	10,529,175
103,209,453						
141,721,728						
65,067,394	15,626,682	18,434,388	17,905,951	9,187,939	6,813,279	7,062,362
353,666,671	37,335,367	43,990,946	28,953	44,823		144,485
93,191,353	10,741,995	15,797,970	5,836,533	6,416,396		3,446,688
295,117,707						
107,604,453						
426,237,311	6,591,510	11,285,872	3,142,005	3,358,974	1,146,053	1,124,958
	96,157,932	83,694,975	55,854,993	56,817,047	49,712,672	50,587,474
	59,540,196	59,774,880	46,462,226	49,990,860		
	37,447,269	45,260,949	28,650,011	4,389,193	3,562,035	4,776,891
		13,986,899	4,362,983			
204,235,085	24,425,929	31,090,368	28,859,093	28,804,647	22,465,945	19,769,249
	949,054	1,091,786	797,825	-	-	
	19,931,618	27,898,801	21,215,540	19,700,815	7,866,294	7,685,930
1,327,014,480	1,333,021,196	1,333,021,196	1,352,213,048	1,104,103,762	1,012,515,779	977,290,363
	262,360	774,779	258,657			
	213,198,791	243,165,887	230,970,792	52,574,054		
	200,234,439	218,491,807	180,976,357	211,647,579	160,461,482	143,187,934
111,400,473						
76,729,222						
637,530,630	228,776,948	111,251,057	262,564,644	881,977,012	1,554,886,757	1,808,969,586
2,692,961,322	2,714,108,937	2,709,500,943	2,678,152,155	2,799,923,431	3,290,326,798	3,539,571,716
(86,198,364)	(116,066,544)	(112,548,063)	(85,316,944)	(213,823,240)	(286,740,399)	(352,286,668)
2,606,762,958	2,598,042,392	2,596,952,880	2,592,835,211	2,586,100,191	3,003,586,399	3,187,285,048
1.8%	-0.3%	0.0%	-0.2%	-0.3%	16.1%	6.1%
1.750%	1.750%	1.750%	1.750%	1.750%	1.750%	1.750%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE JANUARY 1, 2024

Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	Combined Sales Tax Rates	5.975%	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Huntsdale	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City Capital Improvements	0.500%	Permanent
	Combined Sales Tax Rates	6.475%	
Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	Combined Sales Tax Rates	7.475%	
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	7.975%	

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Statistical and Demographic Information cont'd

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Ashland	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	1.000%	Permanent
	City Law Enforcement	1.000%	Permanent
	City Stormwater and Parks Tax	<u>0.500%</u>	Permanent
	Combined Sales Tax Rates	9.475%	
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
	City Public Safety	<u>0.500%</u>	Permanent
	Combined Sales Tax Rates	8.475%	
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2025
	City Stormwater and Parks	<u>0.250%</u>	Roll back to permanent 1/8-cent March 31, 2022
	Combined Sales Tax Rates	7.975%	
Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	<u>1.000%</u>	Permanent
		Combined Sales Tax Rates	6.975%
Hallsville	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	2.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	City Stormwater and Parks	<u>0.125%</u>	Permanent
		Combined Sales Tax Rates	8.600%

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Statistical and Demographic Information cont'd

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*****Additional sales taxes apply within the boundaries of various special taxing districts:*****

Special Taxing Districts

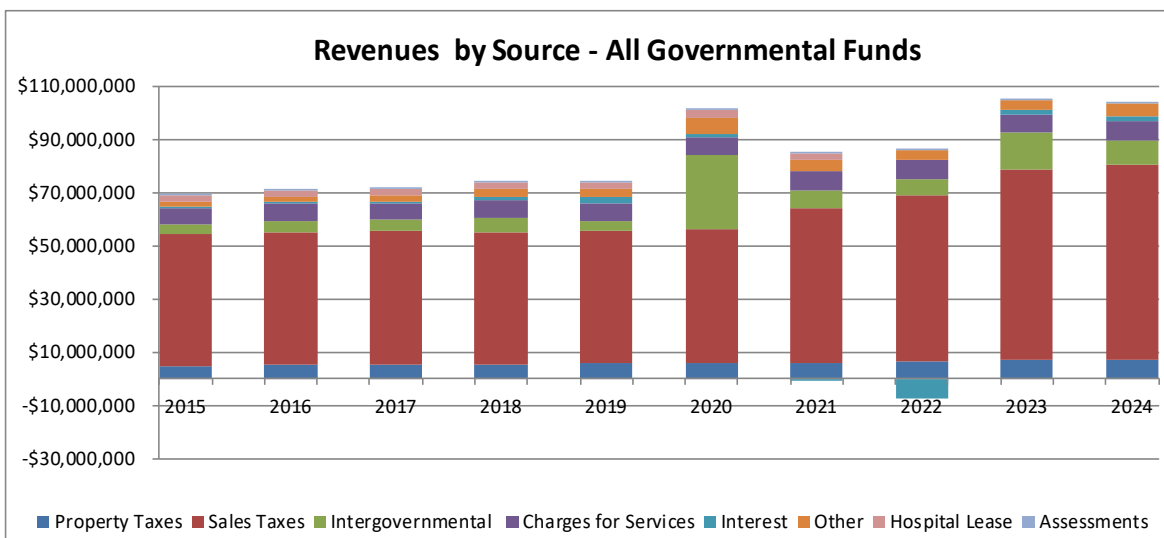
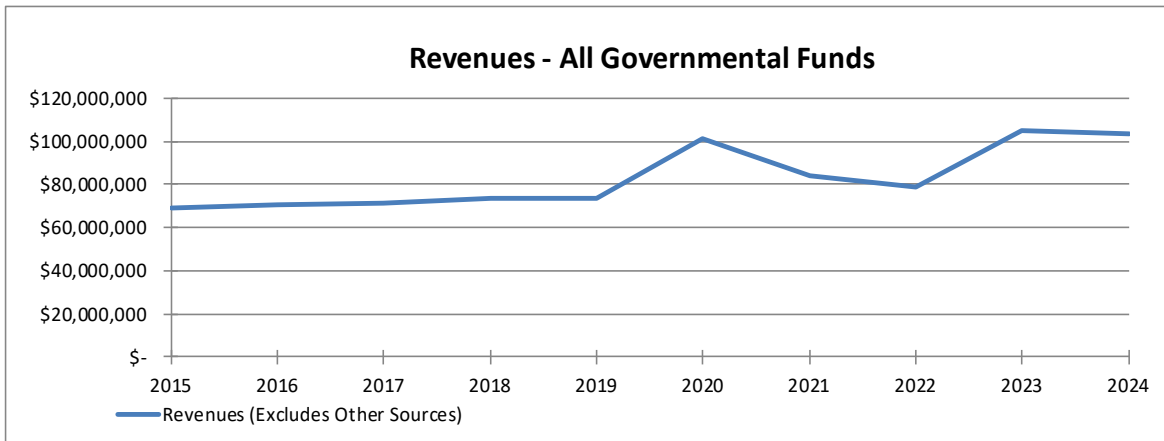
Community Improvement District (CID) - Ashland (+1.00%)	10.475%
Community Improvement District (CID) - Various Columbia locations (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.50%)	8.475%
Transportation Development District (TDD) - various locations in Columbia (+0.625%)	8.600%
Transportation Development District (TDD) - various locations in Columbia (+1.00%)	8.975%
Boone County Fairground Regional Recreation District (+2.50%)	8.475%
Boone County Lake of the Woods TDD District (+2.50%)	8.975%

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 4,833,291	\$ 5,019,805	\$ 5,146,705	\$ 5,251,403	\$ 5,542,336
Assessments	240,172	182,348	152,400	162,796	154,288
Sales Taxes	49,173,652	50,087,949	50,291,393	49,894,292	49,783,514
Intergovernmental	3,914,051	3,845,288	4,300,564	5,181,034	3,970,247
Charges for Services	6,146,723	6,850,421	6,012,220	6,441,010	6,379,422
Interest	251,064	400,345	669,113	1,287,998	2,466,374
Hospital Lease	2,344,924	2,361,806	2,410,696	2,461,187	2,508,196
Other	2,171,381	1,841,738	2,652,884	2,938,746	2,956,751
Total	\$ 69,075,258	\$ 70,589,700	\$ 71,635,975	\$ 73,618,466	\$ 73,761,128

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 5,683,135	\$ 5,538,555	\$ 6,416,525	\$ 6,738,500	\$ 6,970,022
Assessments	128,689	81,041	98,913	72,006	70,178
Sales Taxes	50,187,990	58,397,809	62,235,930	71,983,979	73,509,068
Intergovernmental	27,806,464	6,898,111	6,196,496	13,482,084	9,039,735
Charges for Services	6,954,544	6,955,240	7,353,341	6,598,945	7,110,890
Interest	1,369,771	(779,346)	(7,385,825)	2,145,812	1,632,364
Hospital Lease	2,565,382	2,600,272	0	0	0
Other	6,179,316	4,178,794	3,811,199	3,705,773	5,346,700
Total	\$ 100,875,291	\$ 83,870,476	\$ 78,726,579	\$ 104,727,099	\$ 103,678,957

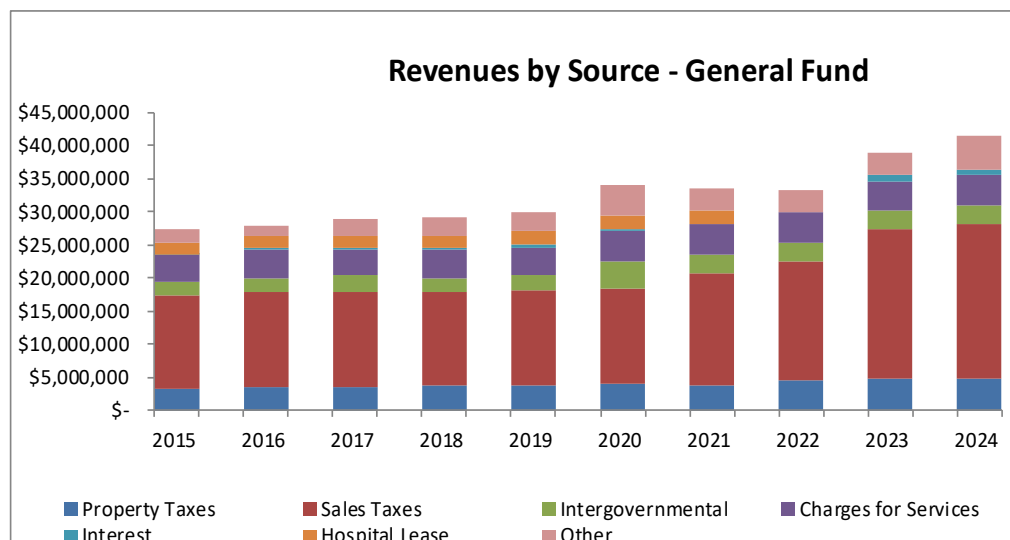
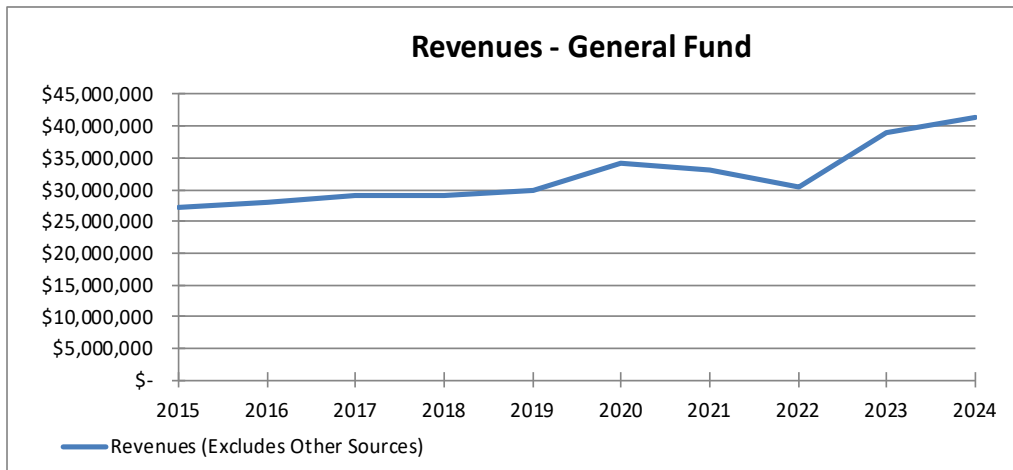


Revenues by Source cont'd

General Fund (Major Fund)

	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 3,383,431	\$ 3,512,970	\$ 3,604,401	\$ 3,673,856	\$ 3,887,585
Sales Taxes	14,034,684	14,281,327	14,335,906	14,233,384	14,193,550
Intergovernmental	2,020,034	2,048,902	2,385,520	2,049,896	2,292,705
Charges for Services	4,016,566	4,472,121	3,967,294	4,259,676	4,202,743
Interest	59,982	97,245	227,827	272,499	580,074
Hospital Lease	1,824,822	1,837,960	1,876,006	1,915,590	1,952,178
Other	1,905,465	1,624,839	2,546,565	2,731,927	2,814,613
Total	\$ 27,244,984	\$ 27,875,364	\$ 28,943,519	\$ 29,136,828	\$ 29,923,448

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Budget
Property Taxes	\$ 3,979,529	\$ 3,875,689	\$ 4,500,359	\$ 4,735,100	\$ 4,894,922
Sales Taxes	14,459,278	16,809,584	17,919,546	22,660,924	23,198,642
Intergovernmental	4,064,323	2,831,882	2,775,049	2,834,510	2,943,801
Charges for Services	4,549,816	4,614,321	4,646,994	4,319,983	4,465,374
Interest	364,795	(234,015)	(2,902,456)	1,024,015	815,111
Hospital Lease	1,996,687	2,023,842	-	-	-
Other	4,654,645	3,208,832	3,400,848	3,364,692	5,098,687
Total	\$ 34,069,073	\$ 33,130,135	\$ 30,340,340	\$ 38,939,224	\$ 41,416,537

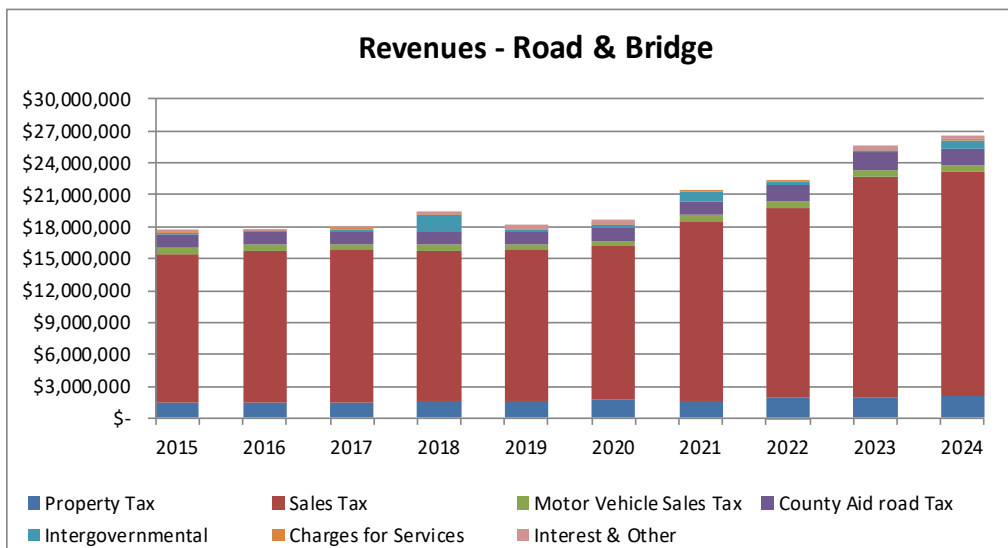
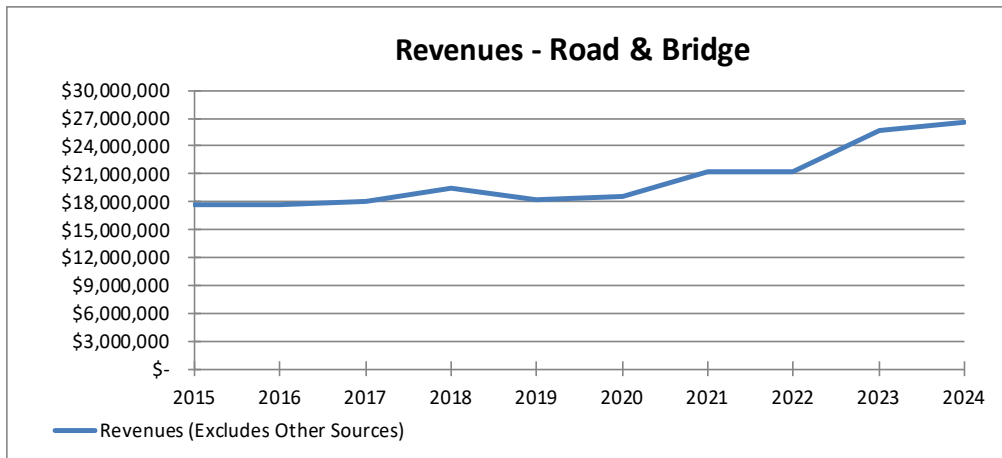


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual
Property Tax	\$ 1,449,860	\$ 1,506,835	\$ 1,542,304	\$ 1,577,547	\$ 1,654,751
Sales Tax	14,017,758	14,270,107	14,322,240	14,215,362	14,181,969
Motor Vehicle Sales Tax	508,312	508,987	534,408	526,497	541,022
County Aid road Tax	1,233,074	1,246,749	1,255,175	1,229,266	1,244,912
Intergovernmental	228,034	38,716	132,025	1,554,369	54,628
Charges for Services	129,040	35,054	34,170	32,559	36,096
Interest & Other	99,198	115,961	174,186	307,549	518,392
Total	\$ 17,665,276	\$ 17,722,409	\$ 17,994,508	\$ 19,443,149	\$ 18,231,770

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Budget
Property Tax	\$ 1,703,606	\$ 1,662,866	\$ 1,916,166	2,003,400	\$ 2,075,100
Sales Tax	14,452,403	16,801,034	17,903,676	20,723,291	21,137,757
Motor Vehicle Sales Tax	554,279	628,770	597,259	625,000	575,000
County Aid road Tax	1,167,735	1,279,123	1,576,030	1,736,000	1,600,000
Intergovernmental	331,382	908,791	295,764	115,691	742,222
Charges for Services	47,790	8,329	9,184	8,500	126,135
Interest & Other	350,888	(28,627)	(1,139,148)	382,835	317,598
Total	\$ 18,608,083	\$ 21,260,286	\$ 21,158,931	\$ 25,594,717	\$ 26,573,812

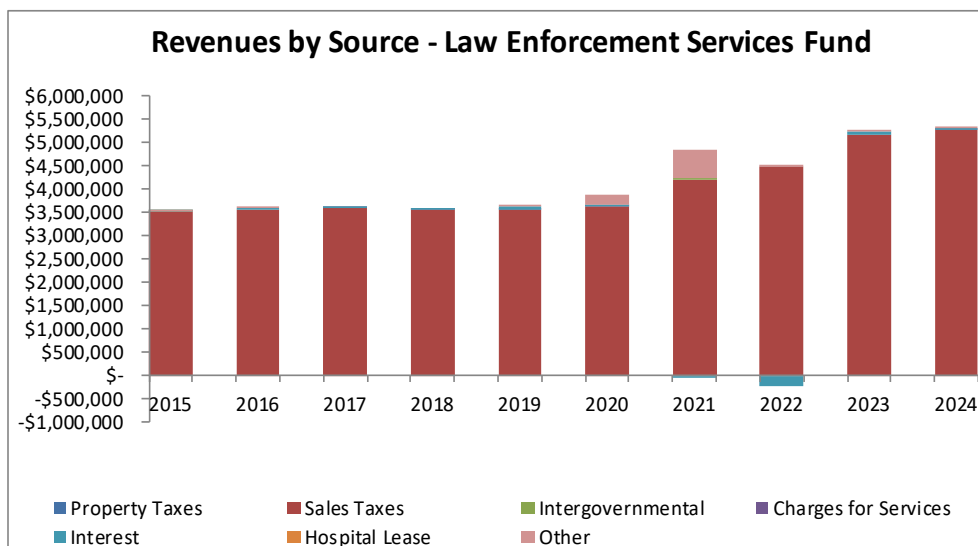
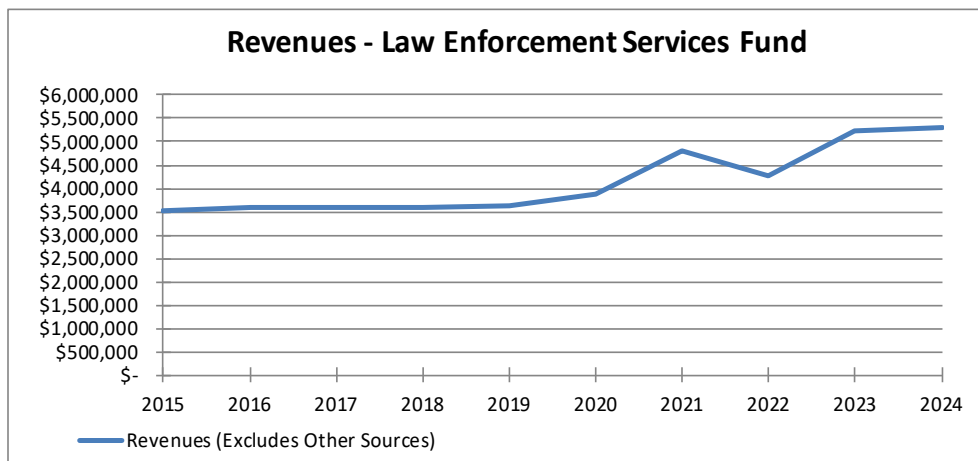


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,504,432	3,567,736	3,580,551	3,553,618	3,545,740
Intergovernmental	6,061	-	-	-	-
Charges for Services	-	-	309	378	183
Interest	9,807	18,302	19,715	43,511	83,337
Hospital Lease	-	-	-	-	-
Other	3,714	750	-	-	2,359
Total	\$ 3,524,014	\$ 3,586,788	\$ 3,600,575	\$ 3,597,507	\$ 3,631,619

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	3,613,099	4,200,254	4,475,918	5,158,242	5,261,406
Intergovernmental	-	15,744	-	-	-
Charges for Services	61	-	0	-	300
Interest	43,054	(23,421)	(227,511)	69,885	32,100
Hospital Lease	-	-	-	-	-
Other	231,887	620,006	19,455	9,000	7,235
Total	\$ 3,888,101	\$ 4,812,583	\$ 4,267,862	\$ 5,237,127	\$ 5,301,041

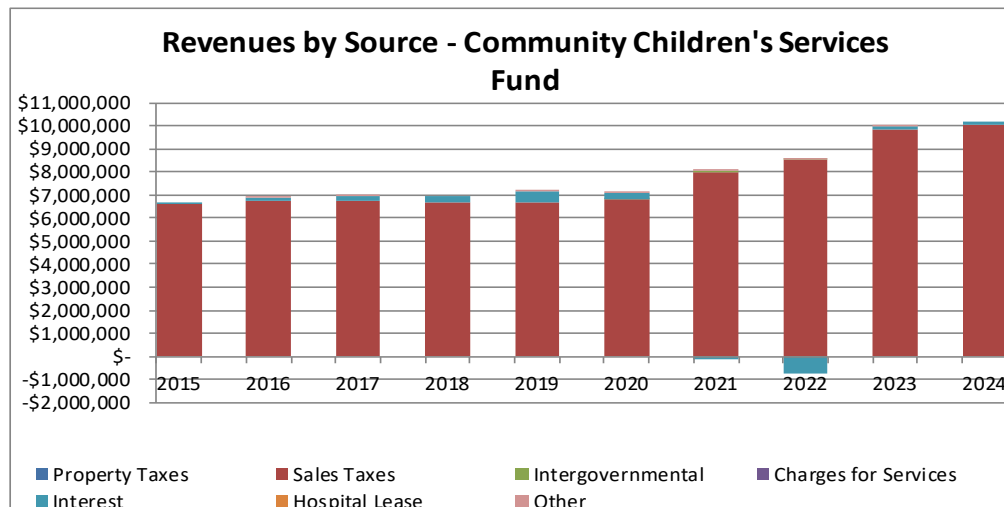
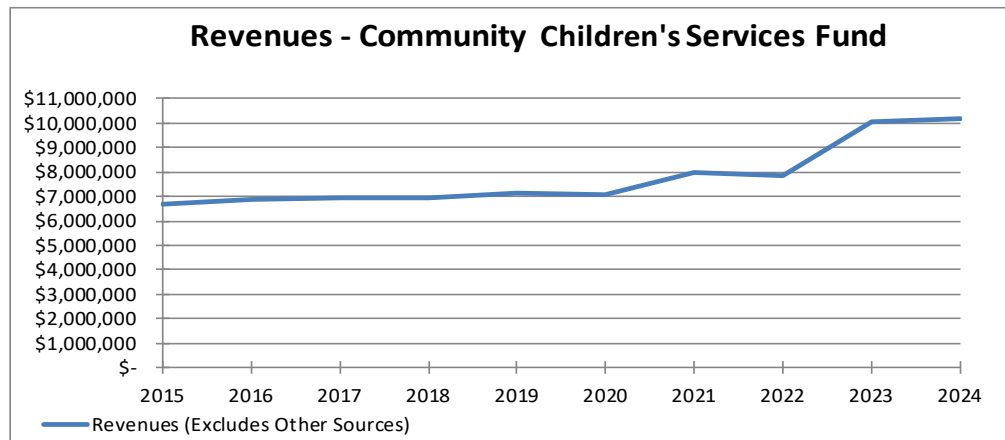


Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,617,337	6,766,351	6,775,920	6,689,788	6,675,451
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	44,875	107,095	143,487	266,008	462,100
Hospital Lease	-	-	-	-	-
Other	-	11,940	3,111	-	7,547
Total	\$ 6,662,212	\$ 6,885,386	\$ 6,922,518	\$ 6,955,796	\$ 7,145,098

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,818,501	7,976,075	8,498,293	9,857,864	10,055,021
Intergovernmental	20,920	88,901	45,238	-	-
Charges for Services	-	-	-	-	-
Interest	240,662	(106,037)	(740,466)	148,130	98,000
Hospital Lease	-	-	-	-	-
Other	7,189	25,512	48,032	34,160	-
Total	\$ 7,087,272	\$ 7,984,451	\$ 7,851,097	\$ 10,040,154	\$ 10,153,021

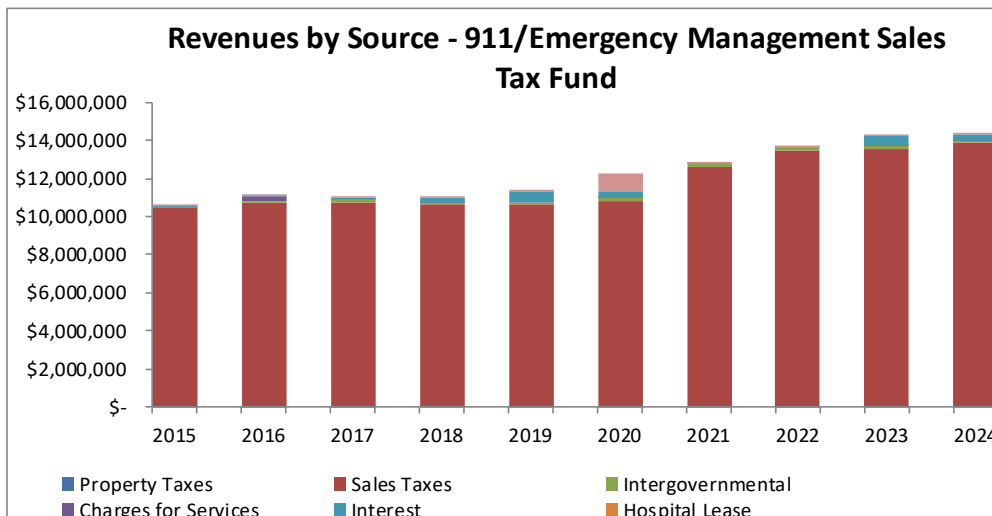
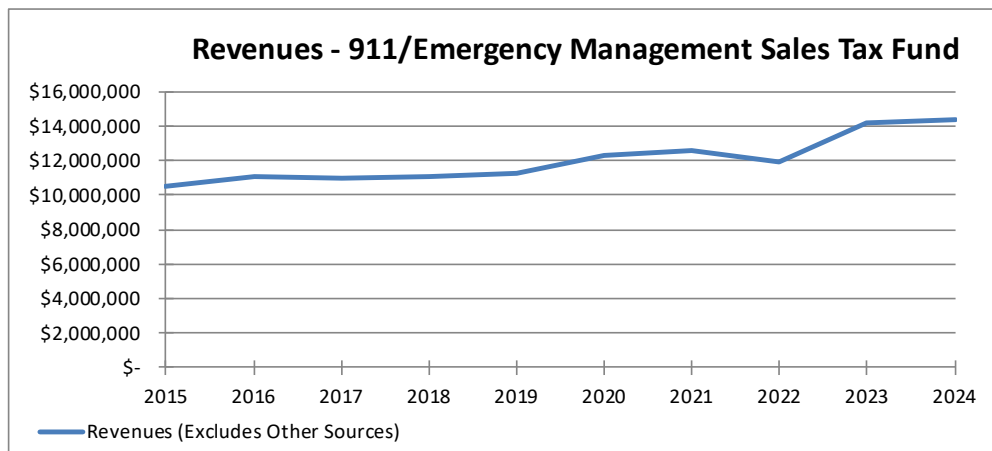


Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	10,486,996	10,689,521	10,734,048	10,656,229	10,635,918
Intergovernmental	1,283	113,109	154,717	83,236	79,383
Charges for Services	-	227,685	101	545	-
Interest	47,858	37,777	86,919	280,617	571,840
Hospital Lease	-	-	-	-	-
Other	10,007	386	1,713	1,030	6,129
Total	\$ 10,546,144	\$ 11,068,478	\$ 10,977,498	\$ 11,021,657	\$ 11,293,270

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	10,838,095	12,598,746	13,426,333	13,576,708	13,848,242
Intergovernmental	114,779	174,500	187,449	160,700	114,890
Charges for Services	118	298	48	150	350
Interest	358,545	(222,409)	(1,759,640)	447,810	340,000
Hospital Lease	-	-	-	-	-
Other	939,440	12,416	63,671	36,257	27,250
Total	\$ 12,250,977	\$ 12,563,551	\$ 11,917,861	\$ 14,221,625	\$ 14,330,732

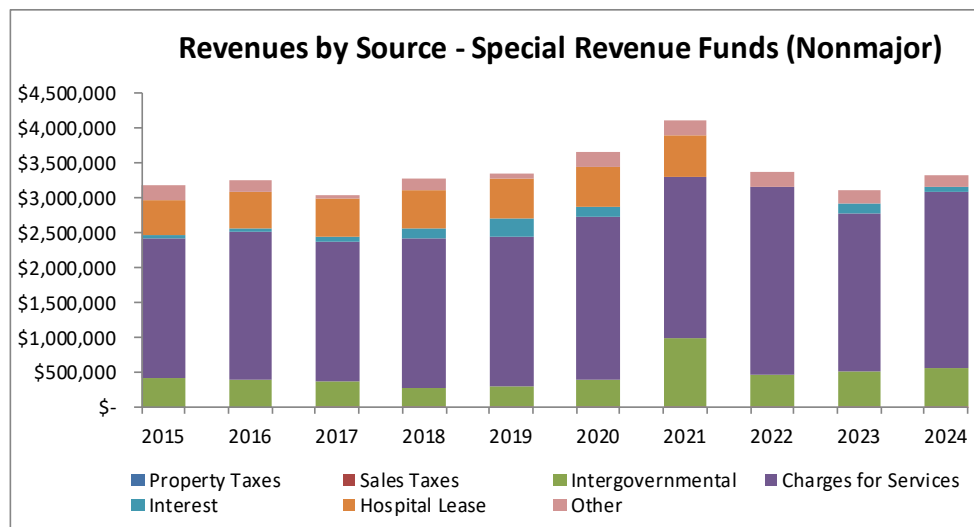
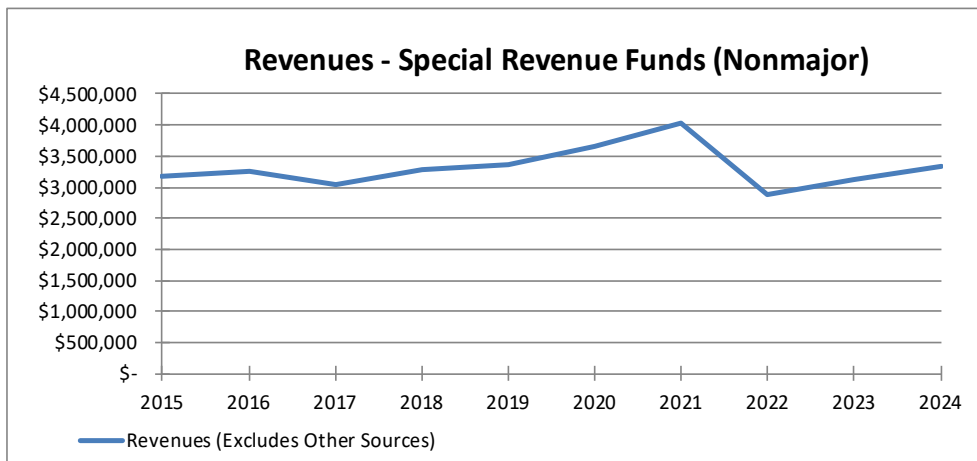


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	4,133	3,920	8,320	19,414	9,864
Intergovernmental	416,381	389,960	366,920	259,701	295,856
Charges for Services	2,001,117	2,115,561	2,010,346	2,147,852	2,140,400
Interest	38,624	60,687	70,610	148,087	268,511
Hospital Lease	520,102	523,846	534,690	545,597	556,018
Other	201,463	164,171	43,794	162,553	83,909
Total	\$ 3,181,820	\$ 3,258,145	\$ 3,034,680	\$ 3,283,204	\$ 3,354,558

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	6,614	12,116	12,164	6,950	8,000
Intergovernmental	380,212	970,400	451,097	510,183	563,822
Charges for Services	2,356,759	2,332,292	2,697,115	2,270,312	2,518,731
Interest	142,891	(63,995)	(484,275)	131,675	80,483
Hospital Lease	568,695	576,430	-	-	-
Other	195,764	215,545	202,622	194,139	156,505
Total	\$ 3,650,935	\$ 4,042,788	\$ 2,878,723	\$ 3,113,259	\$ 3,327,541

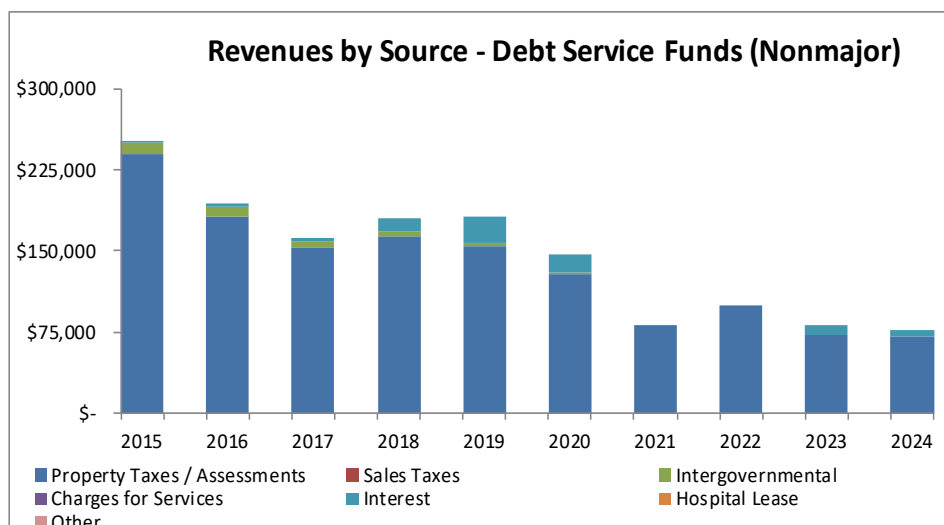
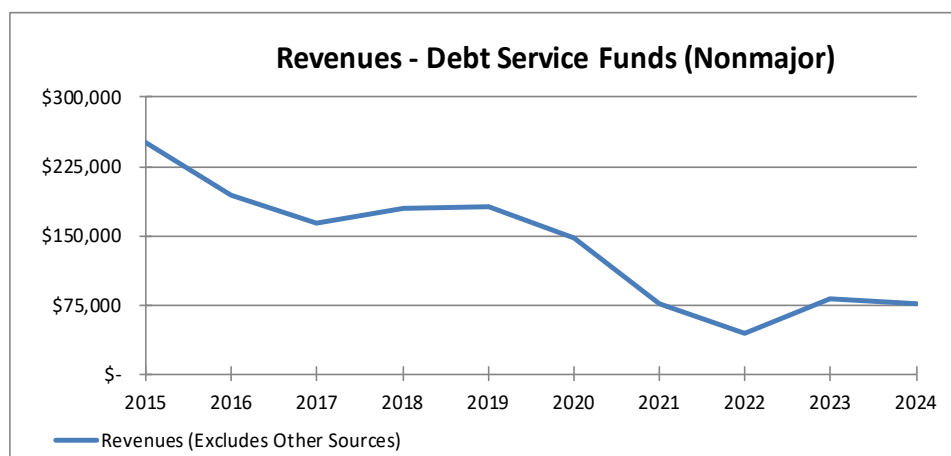


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Property Taxes / Assessments	\$ 240,172	\$ 182,348	\$ 152,400	\$ 162,796	\$ 154,288
Sales Taxes	-	-	-	-	-
Intergovernmental	9,184	7,852	6,207	4,566	2,763
Charges for Services	-	-	-	-	-
Interest	1,452	2,930	4,070	12,963	24,314
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 250,808	\$ 193,130	\$ 162,677	\$ 180,325	\$ 181,365

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Property Taxes / Assessments	\$ 128,689	\$ 81,041	\$ 98,913	\$ 72,006	\$ 70,178
Sales Taxes	-	-	-	-	-
Intergovernmental	924	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	16,961	(4,359)	(55,758)	8,987	6,095
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 146,574	\$ 76,682	\$ 43,155	\$ 80,993	\$ 76,273

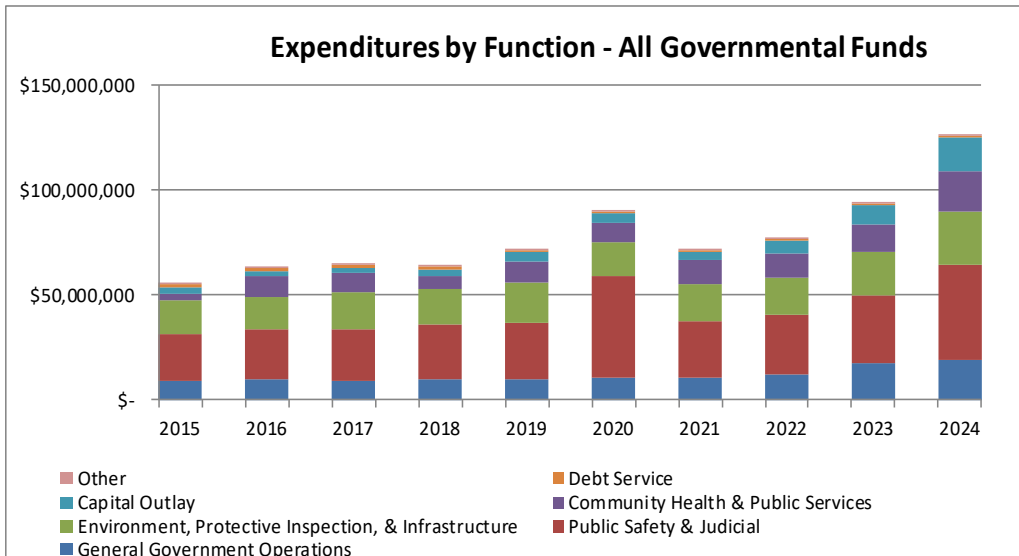
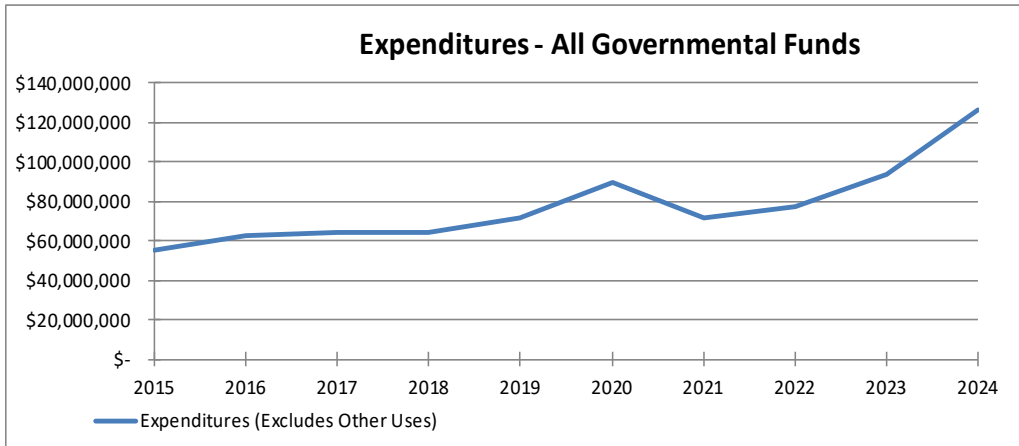


Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2015	2016	2017	2018	2019
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 9,197,803	\$ 10,212,364	\$ 9,203,407	\$ 9,823,785	\$ 9,664,757
Public Safety & Judicial	21,950,396	23,400,684	24,555,983	25,875,720	26,785,951
Environment, Protective Inspection, & Infrastructure	16,560,963	15,533,026	17,307,902	17,452,364	19,852,724
Community Health & Public Services	3,081,699	9,638,906	9,309,938	6,281,644	9,487,953
Capital Outlay	3,096,129	2,430,612	2,435,994	2,988,964	4,455,283
Debt Service	1,515,325	1,524,188	1,515,310	1,568,151	1,133,666
Other	106,958	151,767	211,645	64,622	57,890
Total	\$ 55,509,273	\$ 62,891,547	\$ 64,540,179	\$ 64,055,250	\$ 71,438,224

	2020	2021	2022	2023	2024
	Actual	Actual	Actual	Estimated	Budget
General Government Operations	\$ 10,960,990	\$ 10,831,866	\$ 12,448,699	\$ 17,650,947	\$ 18,964,540
Public Safety & Judicial	48,152,939	26,995,376	28,384,849	31,821,030	45,630,515
Environment, Protective Inspection, & Infrastructure	16,339,450	17,570,586	17,765,866	21,260,819	25,252,072
Community Health & Public Services	9,067,166	11,662,566	11,342,762	12,613,295	19,457,795
Capital Outlay	4,147,510	3,489,340	6,057,605	9,310,743	15,847,843
Debt Service	1,126,855	1,036,779	976,563	978,010	980,879
Other	57,574	57,252	66,925	61,590	66,250
Total	\$ 89,852,484	\$ 71,643,765	\$ 77,043,269	\$ 93,696,434	\$126,199,894

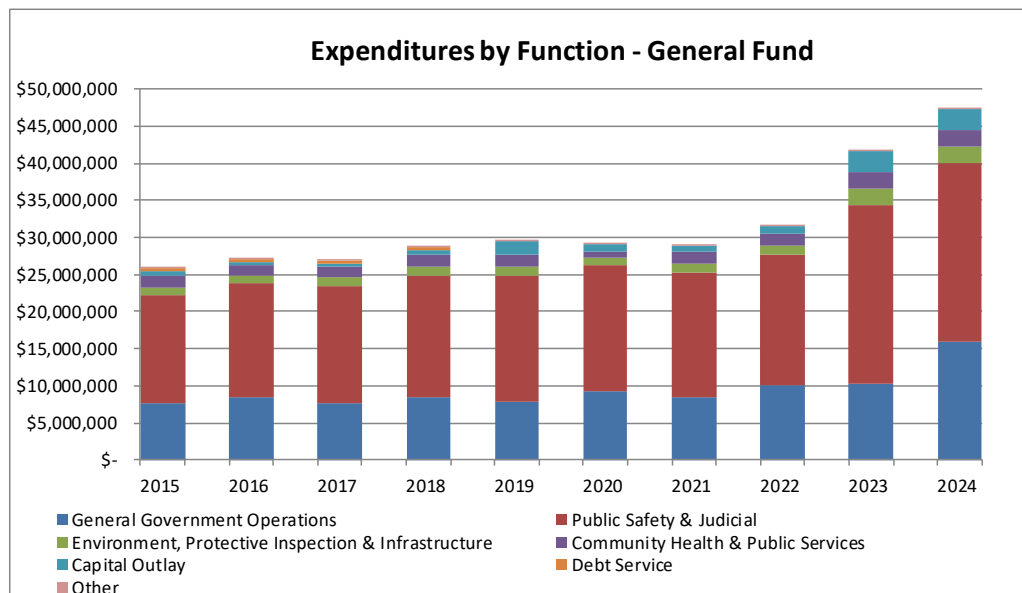
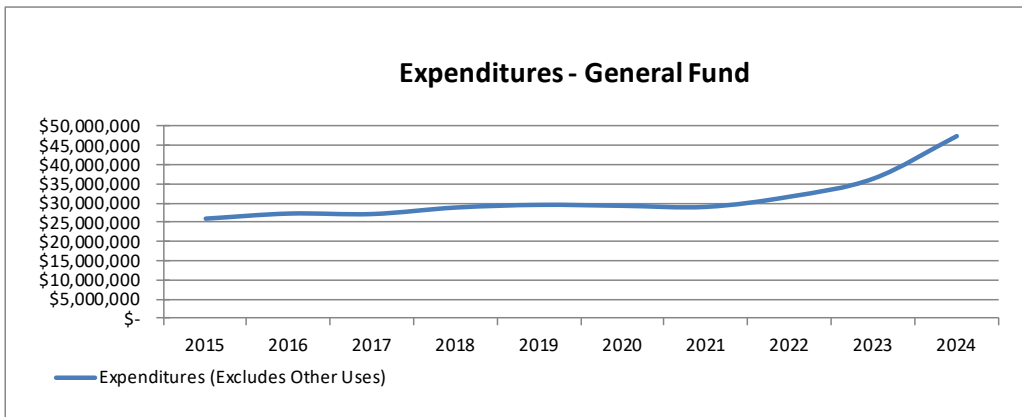


Expenditures by Function cont'd

Budget Basis–General Fund (Major Fund)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
General Government Operations	\$ 7,551,347	\$ 8,404,208	\$ 7,665,472	\$ 8,347,382	\$ 7,834,862
Public Safety & Judicial	14,722,906	15,436,207	15,794,103	16,578,106	17,012,078
Environment, Protective Inspection & Infrastructure	1,011,478	1,067,531	1,116,263	1,105,904	1,271,307
Community Health & Public Services	1,586,407	1,418,857	1,502,914	1,567,273	1,462,081
Capital Outlay	562,013	367,284	442,864	697,962	1,847,900
Debt Service	372,112	384,913	383,869	438,263	-
Other	91,857	140,918	195,857	55,500	53,000
Total	\$ 25,898,120	\$ 27,219,918	\$ 27,101,342	\$ 28,790,390	\$ 29,481,228

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
General Government Operations	\$ 9,228,750	\$ 8,469,911	\$ 10,096,499	\$ 10,250,681	\$ 15,946,027
Public Safety & Judicial	16,930,347	16,839,085	17,660,921	19,856,612	24,056,024
Environment, Protective Inspection & Infrastructure	1,097,979	1,189,125	1,214,750	2,191,336	2,325,167
Community Health & Public Services	905,730	1,643,575	1,558,975	1,673,937	2,101,157
Capital Outlay	1,018,861	769,746	1,021,996	2,255,630	2,838,658
Debt Service	-	-	-	-	-
Other	53,000	53,000	63,000	58,000	63,000
Total	\$ 29,234,667	\$ 28,964,442	\$ 31,616,141	\$ 36,286,196	\$ 47,330,033

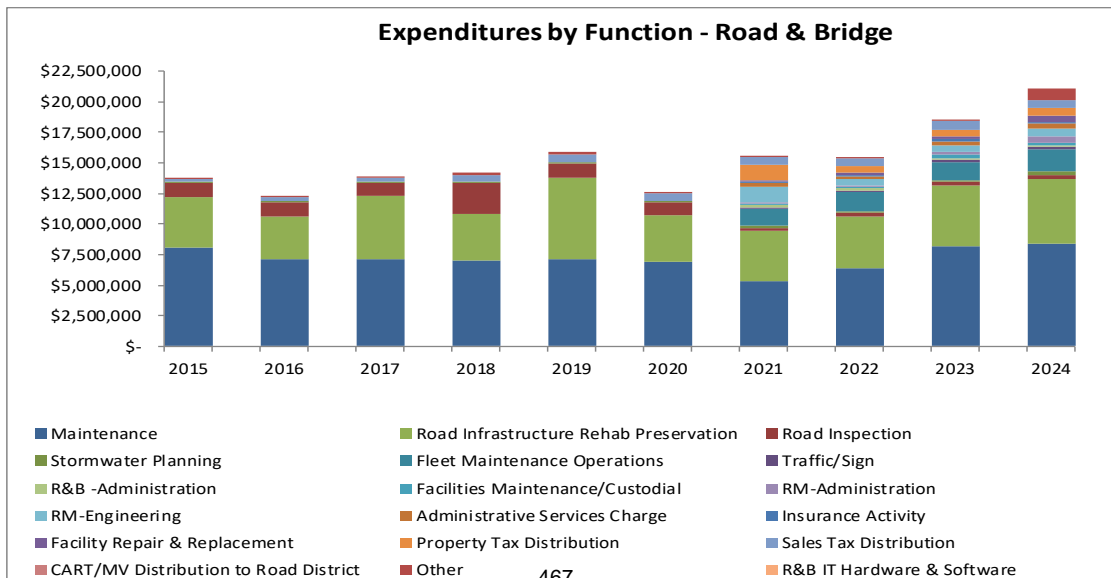
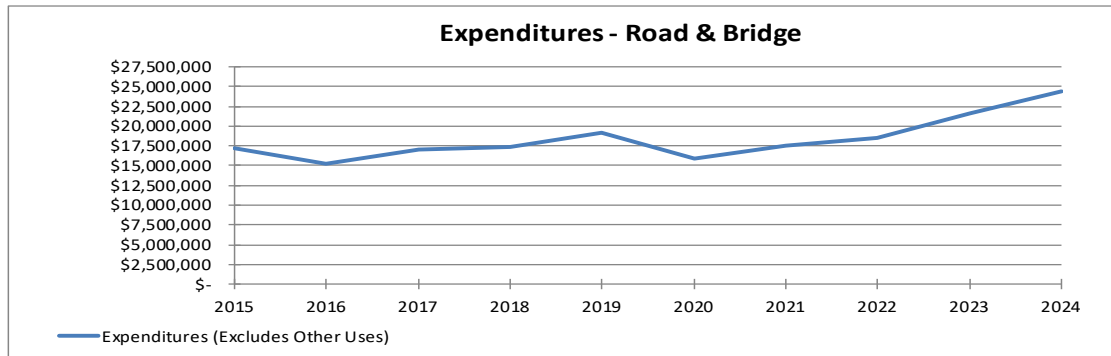


Expenditures by Function cont'd

Budget Basis- Road & Bridge Fund (Major Fund)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Maintenance	\$ 8,025,593	\$ 7,136,781	\$ 7,095,987	\$ 7,063,077	\$ 7,128,059
Road Infrastructure Rehab Preservation	4,161,622	3,488,468	5,171,587	3,706,517	6,646,329
Road Inspection	1,147,802	1,122,565	1,037,361	2,586,288	1,195,385
Stormwater Planning	85,783	115,563	117,043	114,620	110,767
Administrative Services Charge	241,755	329,163	405,000	538,000	630,000
Insurance Activity	2,753	10,870	8,647	44,941	23,862
Facility Repair & Replacement	50,000	50,000	50,000	150,000	150,000
Property Tax Distribution	249,839	247,149	258,052	264,403	271,372
Sales Tax Distribution	2,694,854	2,680,370	2,739,268	2,718,437	2,757,898
CART/MV Distribution to Road District	87,359	87,494	89,271	88,168	89,095
Other	517,760	13,246	6,487	131,927	158,964
Total	\$ 17,265,120	\$ 15,281,669	\$ 16,978,703	\$ 17,406,378	\$ 19,161,731

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Maintenance	\$ 6,960,412	\$ 5,330,388	\$ 6,337,319	\$ 8,147,273	\$ 8,368,924
Road Infrastructure Rehab Preservation	3,741,156	4,120,555	4,322,611	5,014,908	5,252,000
Road Inspection	1,022,210	227,413	235,871	260,742	348,045
Stormwater Planning	114,628	138,760	157,422	168,284	355,906
Fleet Maintenance Operations	-	1,421,767	1,553,367	1,487,459	1,782,366
Traffic/Sign	-	139,377	142,608	149,973	180,080
R&B -Administration	-	288,251	232,702	307,225	386,152
Facilities Maintenance/Custodial	-	121,163	97,267	267,301	136,427
RM-Administration	-	132,290	165,661	216,210	568,027
RM-Engineering	-	1,271,067	515,761	536,475	605,499
R&B IT Hardware & Software	-	-	74,696	104,966	138,072
Administrative Services Charge	675,000	615,030	675,000	690,000	690,000
Insurance Activity	1,782	372,726	170,951	203,092	247,500
Facility Repair & Replacement	150,000	150,000	150,000	150,000	870,000
Property Tax Distribution	279,453	290,722	283,303	326,402	334,562
Sales Tax Distribution	2,745,457	2,784,609	3,194,628	3,397,663	3,497,835
CART/MV Distribution to Road District	86,126	94,351	106,787	116,264	108,750
Other	182,193	8,075	9,401	10,000	523,410
Total	\$ 15,958,417	\$ 17,506,544	\$ 18,425,355	\$ 21,554,237	\$ 24,393,555

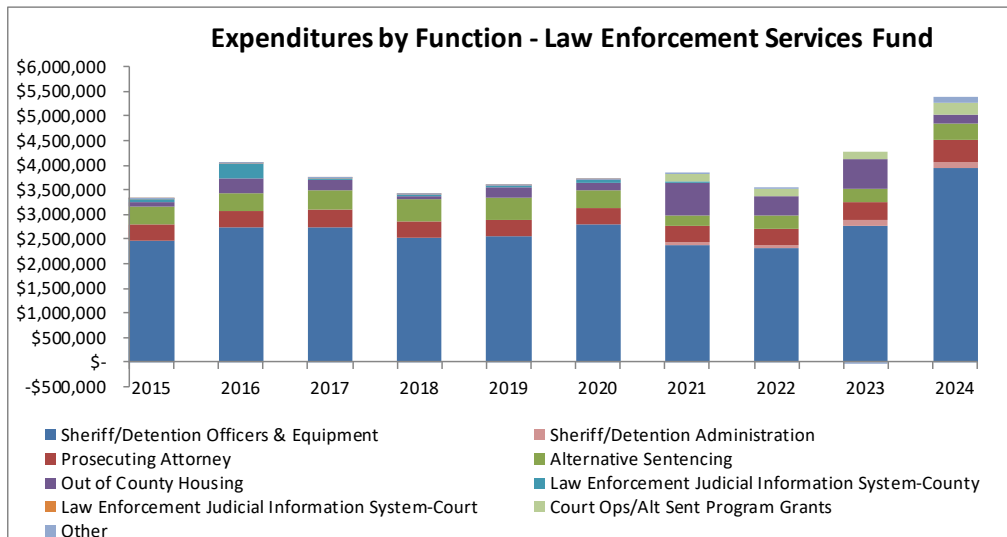
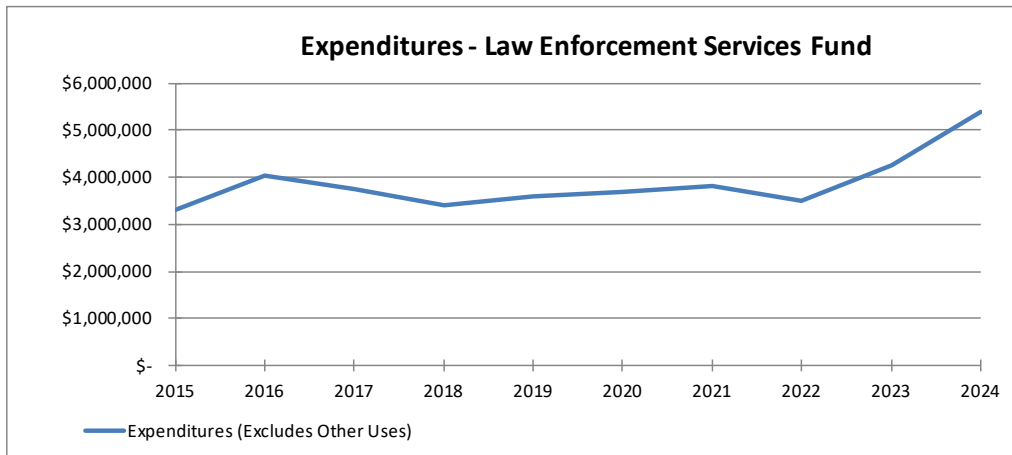


Expenditures by Function cont'd

Budget Basis- Law Enforcement Services Fund (Major Fund)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Sheriff/Detention Officers & Equipment	\$ 2,469,145	\$ 2,738,184	\$ 2,749,857	\$ 2,530,728	\$ 2,569,850
Sheriff/Detention Administration	-	-	-	-	-
Prosecuting Attorney	333,884	328,431	343,532	331,099	327,838
Alternative Sentencing	339,794	370,319	382,818	444,112	434,479
Out of County Housing	102,748	304,929	219,577	50,845	220,763
Law Enforcement Judicial Information System-County	55,629	293,768	40,398	35,840	28,167
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	2,100
Court Ops/Alt Sent Program Grants	-	-	-	-	-
Other	1,941	2,178	1,623	1,465	2,247
Total	\$ 3,305,241	\$ 4,039,909	\$ 3,739,905	\$ 3,396,189	\$ 3,585,444

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
Sheriff/Detention Officers & Equipment	\$ 2,788,264	\$ 2,370,564	\$ 2,303,034	\$ 2,767,115	\$ 3,930,121
Sheriff/Detention Administration	-	66,074	73,278	106,372	125,794
Prosecuting Attorney	340,258	317,405	339,990	376,158	461,182
Alternative Sentencing	371,368	235,099	268,101	267,597	329,386
Out of County Housing	154,041	644,819	379,814	597,643	180,000
Law Enforcement Judicial Information System-County	38,211	38,025	0	-	-
Law Enforcement Judicial Information System-Court	2,100	0	0	-	-
Court Ops/Alt Sent Program Grants	-	147,017	149,216	147,770	229,782
Other	4,510	2,202	2,564	(1,933)	132,600
Total	\$ 3,698,752	\$ 3,821,205	\$ 3,515,997	\$ 4,260,722	\$ 5,388,865

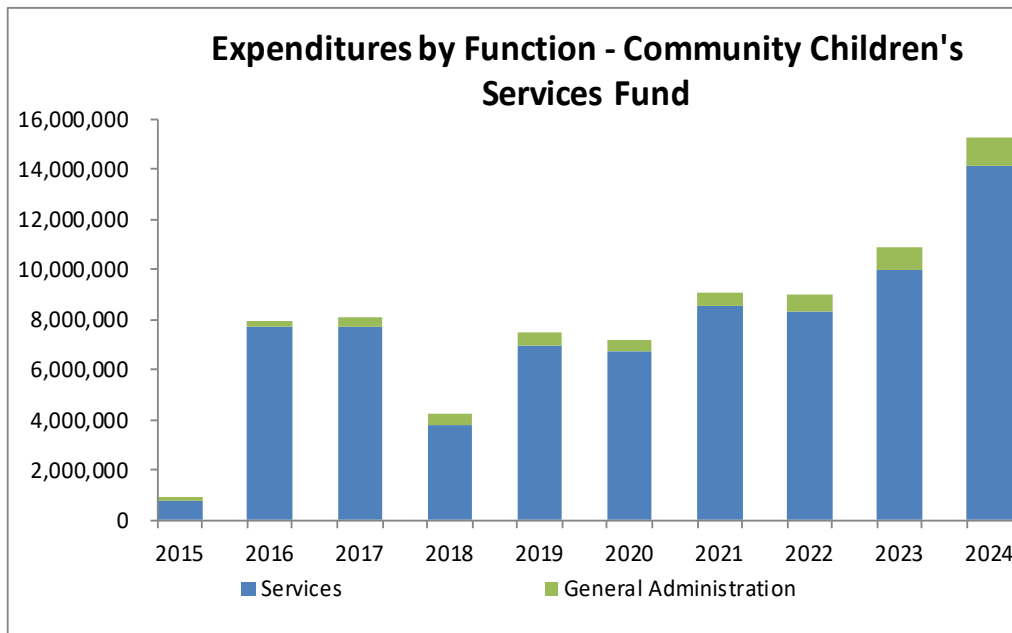
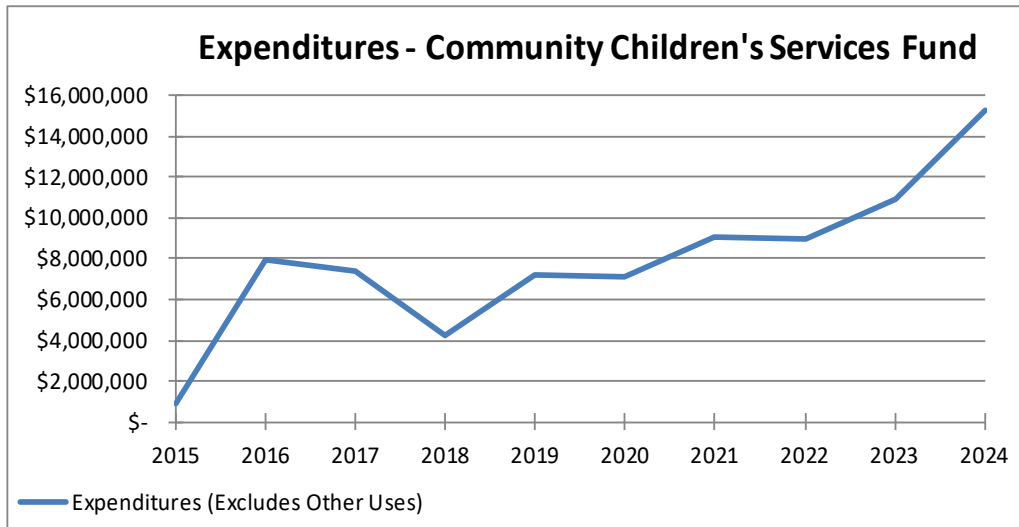


Expenditures by Function cont'd

Budget Basis–Community Children’s Services Fund (Major Fund)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
General Administration	\$ 174,242	\$ 174,032	\$ 359,662	\$ 408,740	\$ 473,200
Services	765,227	7,745,836	6,993,891	3,822,599	6,697,231
Total	\$ 939,469	\$ 7,919,868	\$ 7,353,553	\$ 4,231,339	\$ 7,170,431

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
General Administration	\$ 439,213	\$ 559,318	\$ 666,233	\$ 877,824	\$ 1,073,146
Services	6,707,539	8,509,896	8,327,613	10,005,765	14,150,000
Total	\$ 7,146,752	\$ 9,069,214	\$ 8,993,846	\$ 10,883,589	\$ 15,223,146

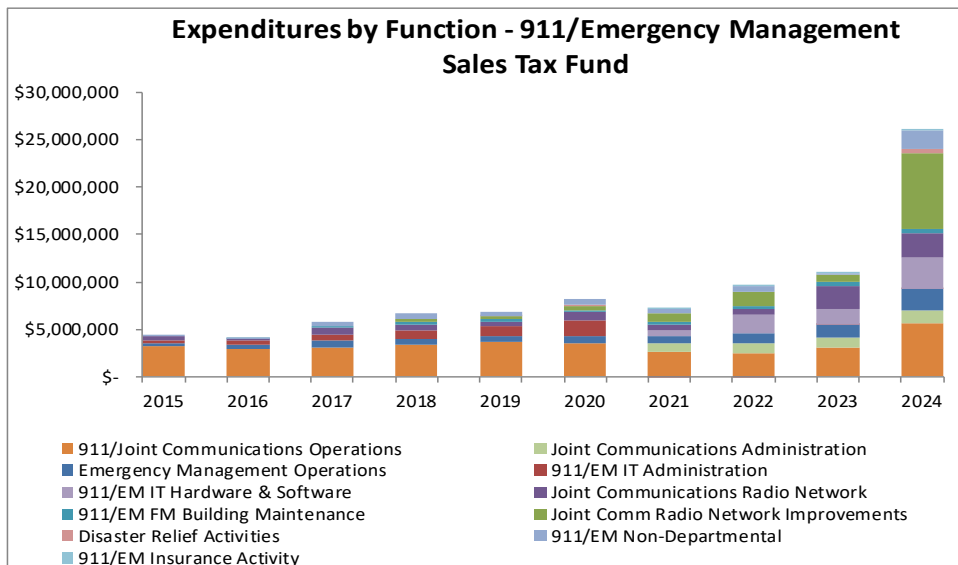
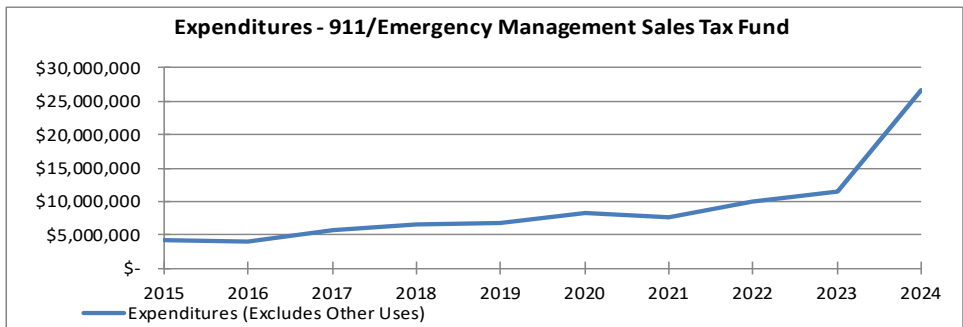


Expenditures by Function cont'd

Budget Basis-911/Emergency Management Fund (Major Fund)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
911/Joint Communications Operations	\$ 3,246,499	\$ 2,932,881	\$ 3,136,319	\$ 3,416,849	\$ 3,695,434
Joint Communications Administration	-	-	\$ -	-	-
Emergency Management Operations	308,874	499,060	680,113	514,657	531,020
911/EM IT Administration	294,320	385,382	555,295	979,822	1,080,197
911/EM IT Hardware & Software	-	-	-	-	-
911/EM IT Technical Support	-	-	-	-	-
Joint Communications Radio Network	402,259	190,867	755,307	621,113	537,012
911/EM FM Building Maintenance	-	28,343	233,977	218,417	248,112
Joint Comm Radio Network Improvements	-	-	-	320,862	217,903
Disaster Relief Activities	-	-	-	-	1,901
911/EM Insurance Activity	-	-	-	-	-
911/EM Non-Departmental	7,787	15,457	361,997	581,007	541,864
Total	\$ 4,259,739	\$ 4,051,990	\$ 5,723,008	\$ 6,652,727	\$ 6,853,443

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
911/Joint Communications Operations	\$ 3,531,804	\$ 2,640,838	\$ 2,535,569	\$ 3,047,940	\$ 5,646,202
Joint Communications Administration	-	885,246	1,019,642	1,011,920	1,330,073
Emergency Management Operations	814,476	771,736	1,093,427	1,349,459	2,330,453
911/EM IT Administration	1,653,340	(8,361)	(1,608)	2,450	3,100
911/EM IT Hardware & Software	-	572,344	1,925,396	1,684,697	3,317,329
911/EM IT Technical Support	-	446,423	461,533	485,022	684,760
Joint Communications Radio Network	764,869	552,090	594,450	2,438,329	2,525,624
911/EM FM Building Maintenance	261,594	346,923	320,868	403,000	480,504
Joint Comm Radio Network Improvements	347,342	888,270	1,519,731	741,434	7,897,079
Disaster Relief Activities	266,701	-	-	-	500,000
911/EM Insurance Activity	-	76,527	68,641	83,433	99,250
911/EM Non-Departmental	551,181	416,676	480,122	175,073	1,916,387
Total	\$ 8,191,307	\$ 7,588,712	\$ 10,017,771	\$ 11,422,757	\$ 26,730,761

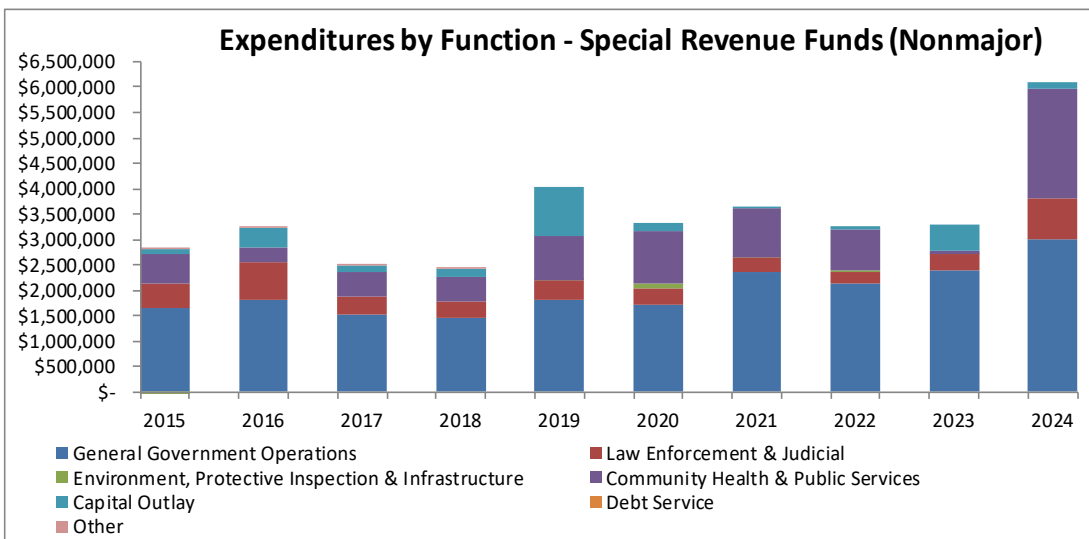
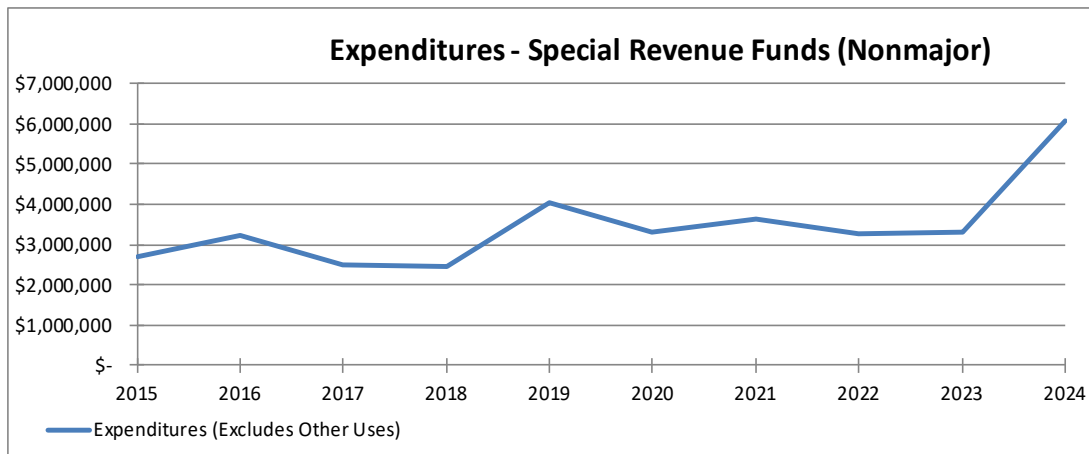


Expenditures by Function cont'd

Budget Basis–Special Revenue Funds (Nonmajor Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
General Government Operations	\$ 1,646,456	\$ 1,808,156	\$ 1,537,935	\$ 1,476,403	\$ 1,829,895
Public Safety & Judicial	501,404	742,507	352,351	300,029	365,218
Environment, Protective Inspection & Infrastructure	(126,878)	-	-	-	10,318
Community Health & Public Services	571,180	300,968	458,146	487,953	867,590
Capital Outlay	91,108	376,438	148,007	174,832	974,370
Debt Service	-	-	-	-	-
Other	8,292	5,040	10,280	3,857	-
Total	\$ 2,691,562	\$ 3,233,109	\$ 2,506,719	\$ 2,443,074	\$ 4,047,391

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
General Government Operations	\$ 1,732,240	\$ 2,361,955	\$ 2,127,740	\$ 2,400,266	\$ 3,018,513
Public Safety & Judicial	299,523	279,166	239,876	299,964	799,635
Environment, Protective Inspection & Infrastructure	108,625	16,197	39,246	55	-
Community Health & Public Services	1,014,684	949,777	797,631	72,269	2,147,685
Capital Outlay	161,862	45,522	64,718	534,779	118,122
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 3,316,934	\$ 3,652,617	\$ 3,269,211	\$ 3,307,333	\$ 6,083,955

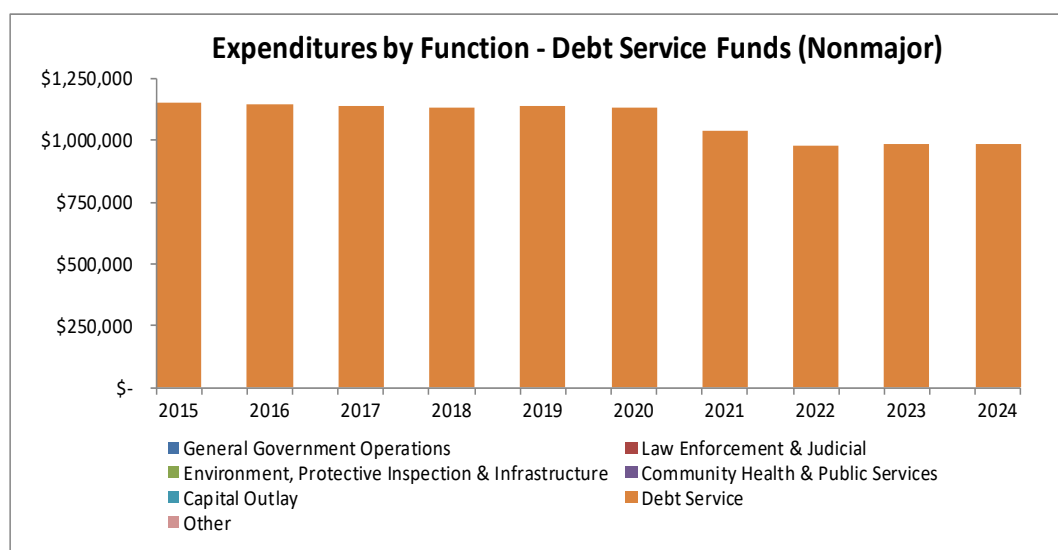
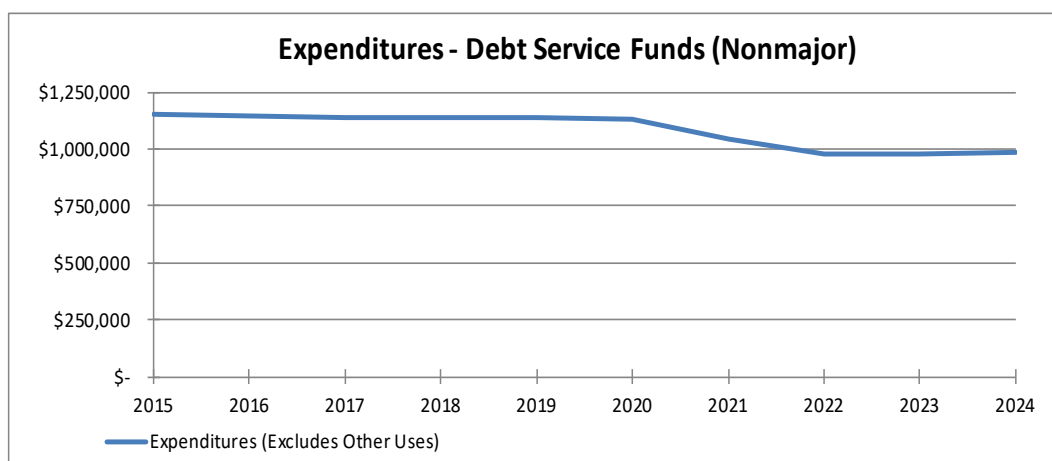


Expenditures by Function cont'd

Budget Basis– Debt Service Funds (Nonmajor Funds)

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,150,022	1,145,084	1,136,949	1,135,153	1,138,556
Other	-	-	-	-	-
Total	\$ 1,150,022	\$ 1,145,084	\$ 1,136,949	\$ 1,135,153	\$ 1,138,556

	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,131,429	1,041,031	980,488	981,600	984,129
Other	-	-	-	-	-
Total	\$ 1,131,429	\$ 1,041,031	\$ 980,488	\$ 981,600	\$ 984,129



Budget Adjustment Policy

Approved: Commission Order 4-2014

Background and Purpose

The adopted annual budget is a financial plan which reflects legal spending limits for the County's Administrative Authorities. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the object (or class) level within a departmental budget. More stringent budgetary controls apply to fixed assets such that only those fixed assets specifically identified and approved in the budget are authorized for purchase.

Occasionally, adjustments to the annual budget are necessary. Generally, such adjustments should be requested and authorized *prior* to procurement. These adjustments are classified as either a **Budget Amendment** or a **Budget Revision** and are subject to the policy provisions outlined below which are intended to promote transparency, accountability, and compliance with state law.

In some instances, county elected officials other than the County Commission serve as the appropriating authority for one or more special revenue funds, as specified in state statute. In these instances, the appropriating authority exercises sole discretion in authorizing budget adjustments in a manner consistent with applicable state statutes.

Budget Amendments

A Budget Amendment results in a net increase (or decrease) to the overall appropriations for a given fund.

Example: the County receives a grant which results in an overall increase to revenues and expenditures.

The **Revised Statutes of Missouri (RSMo) 50.622** require that budget amendments follow the same statutory process as is used for the adoption of the annual budget. This process ensures public notice for the proposed budget amendment, an opportunity for public input, and a minimum 10-day period between presenting the proposed budget amendment and final approval. (A 30-day period applies in the event of a budget reduction.) The budget amendment process, including required public hearings, is incorporated into the County Commission's regular meeting schedule and a Commission Order is obtained to demonstrate completion of the statutory process.

Budget Revisions

A Budget Revision consists of off-setting increases and decreases in two or more appropriations which result in a net impact of \$0 to the overall appropriations for a given fund.

Example: The Office Supplies appropriation is decreased in order to increase the Equipment Repairs appropriation by the same amount, resulting in a zero net change to overall appropriations.

Budget Adjustment Policy cont'd

There are several types of Budget Revisions:

1. Budget Revisions Between Spending Agencies:

The **Revised Statutes of Missouri (RSMo) 50.630** allow the County Commission, with recommendation of the Budget Officer, to authorize the transfer of all (or any portion) of an unencumbered appropriation balance of one spending agency under the Commission's jurisdiction to another spending agency, but such action may only be taken during the last two months of the fiscal year (i.e., November and December). A commission order is required as evidence of commission approval.

2. Budget Revisions from the Emergency Appropriation:

Pursuant to **RSMo 50.540 (4)**, budget revisions from the General Fund emergency appropriation may be made at any time during the year for unforeseen emergencies. A unanimous vote of the County Commission is required for approval. From time-to-time, emergency appropriations are established in other funds where the County Commission is the appropriating authority. Budget revisions from such emergency appropriations are handled in the same manner as in the General Fund.

3. Budget Revisions between classes of expenditure within a single spending agency:

The Revised Statutes of Missouri do not address the need for budget revisions between classes of expenditure within a single spending agency. In the absence of such statutory guidance, the following policies will apply. Any decision of the Budget Officer pursuant to these policies may be appealed to the County Commission.

3.1 Budget Revisions pertaining to expenditures of Class 1 and Classes 2-8:

(a) The estimated future budgetary impact is expected to be equal to or greater than the statutory bid amount: Budget revisions having an estimated future budgetary impact equal to or greater than the statutory bid threshold amount are subject to approval by the County Commission. County Commission approval is evidenced by a County Commission Order.

(b) The estimated future budgetary impact is expected to be less than the statutory bid amount: Budget revisions having an estimated future budgetary impact less than the statutory bid threshold amount are subject to approval by the Budget Officer.

3.2 Budget Revisions pertaining to Class 9 expenditures (Fixed Assets). As noted above, more stringent budgetary controls apply to fixed assets.

(a) The requested fixed asset is authorized in the annual budget; however, available remaining budget is insufficient to cover the anticipated cost: A budget revision is needed to cover the expected budget shortfall. The budget revision requires approval by the Budget Officer.

Budget Adjustment Policy cont'd

- (b) **The requested fixed asset was not authorized in the annual budget and available remaining budget is insufficient to cover anticipated cost:** A budget revision is needed to cover the anticipated cost of the new (or replacement) fixed asset and to authorize purchase of the asset within the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a County Commission Order.
- (c) **The requested fixed asset was not approved in the annual budget and available remaining budget is sufficient to cover anticipated cost:** A budget revision is not needed because sufficient budget is available to cover the anticipated cost; however, approval is needed to authorize the fixed asset in the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a county commission order.

Glossary

Accounting Period—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

ACFR— Annual Comprehensive Financial Report.

Ad Valorem Tax—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

Adoption—Formal process by which a final budget is approved by the governing body.

Agency Fund—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Annual Comprehensive Financial Report (ACFR)—A governmental entity's official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Appropriation—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

ARPA— American Rescue Plan Act

ARRA—American Recovery and Reinvestment Act of 2009-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

Assessed Valuation—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Assessment Ratio—The ratio at which the tax rate is applied to the tax base.

Authorized Positions—Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unreserved and Undesignated) Fund Balance—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Glossary cont'd

Bond–Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

Bond-- General Obligation (GO) Bond–This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

Bond-- Revenue Bond–This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Budget–A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment–Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision–Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)–The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control–The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources–A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

Capital Budget–A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement–Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)–A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization–recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Capital Outlay

(Class "9")–Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Glossary cont'd

Capital Project—Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

CART—County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state's motor fuel tax that is allocated and distributed to counties.

CHAS—CH Allied Services, Inc. (lessee of Boone Hospital Center)

Component Unit—a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Contractual Services—Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)—An increase in salaries to offset the adverse effect of inflation on compensation.

CPI—Consumer Price Index

Current Assets—Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities—Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit—The maximum amount of gross or net debt that is legally permitted.

Debt Margin—The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service—Payments of interest and repayment of principal on borrowed money.

Debt Service Fund—A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department—The basic County organizational unit, functionally unique in delivery of services.

Depreciation—The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing

Glossary cont'd

\$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Distinguished Budget Presentation Awards Program—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

ECC (Emergency Communications Center)—the facility (constructed in 2015-2016) which houses two County departments: Boone County Joint Communications and Emergency Management.

Employee (or Fringe) Benefits—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Fiduciary Fund—Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, a capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Period or Fiscal Year—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Agreement—An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax—the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

Glossary cont'd

Full Accrual Basis of Accounting—The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Full Faith and Credit—A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)—A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Function—A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund—An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Fund Accounting—An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance—The excess of a fund's assets over its liabilities which is *available for appropriation*.

Fund Equity—The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type—A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP—Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB—Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

GASB 34—Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund—A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General

Glossary cont'd

Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

Grant-A contribution by a government or other organization to support a particular function or purpose.

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers-The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge-The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Levy-(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item-The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

Glossary cont'd

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

Measurable and Available-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. "Measurable" refers to the ability to quantify the revenue and "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, "available" is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT-Missouri Department of Transportation

Net Fund Balance- The portion of any given fund's fund balance that is available for general appropriation.

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures-A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services-Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances-Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation,

Glossary cont'd

and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Property Taxes-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication-A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

Reserves-That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

Reserve for Encumbrances-A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

Resources-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue-A source of income to finance government operations.

Revenue Bonds-Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

Revenue Class-A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the "Description of the Accounting and Budgeting Systems" section.

RSMo-Revised Statutes of Missouri

Self-insured-The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

Glossary cont'd

Short-term Debt-Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Source of Revenue-Revenues are classified according to their source or point of origin.

Special Assessment-A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

Special Assessment Debt or Bonds-Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond-Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute-A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation-An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling-Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy-The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate-The amount of tax stated in terms of a unity of the tax base.

Tax Year-The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

TMDL- Total Maximum Daily Load-- A regulatory term describing a value of the maximum amount of a pollutant that a body of water can receive while still meeting water quality standards.

Transfers In/Out-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Glossary cont'd

Trust Fund—A fund consisting of resources received and held by the governmental entity as a trustee, to be expended or invested in accordance with the terms and conditions of the trust.

Unencumbered Balance—The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

Unreserved (and Undesignated) Fund Balance—The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

