

2021 PROPOSED BUDGET

BOONE COUNTY MISSOURI



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To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the fiscal year 2021 Proposed Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

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

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

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

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

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

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

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

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

The County's unemployment rate rose to 6.5% during April and May (2020) due to the COVID-19 pandemic but it has since fallen and is currently around 2.9%, which compares favorably to the state and federal rates of 4.9% and 7.9%, respectively (published rates as of September 2020). With a population of approximately 178,000, Boone County is seventh largest of Missouri's 114 counties. Boone County's population has grown 10.6% over the ten-year period of 2010 to 2019; this compares to Missouri's 2.4% population growth for the same time period.

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

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

The County is significantly dependent on locally-enacted sales tax levies to finance local services, with nearly 70% of county operating revenues derived from this single revenue source. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Of greater concern, however, is the on-going erosion of this tax base resulting from the growth in untaxed remote retail sales, including e-commerce sales. Sales tax revenue growth slowed significantly in 2015 and has been flat (near 0%) since 2017. This trend is projected to continue and worsen into the foreseeable future unless the problem of untaxed e-commerce activity is resolved.

2021 Budgetary Issues and Solutions

The County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities; however, these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals 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
- Operation of the Circuit Court, Juvenile Office, and the Juvenile Detention Center
- General Government functions which includes public records, property assessment and mapping, property tax administration, voter registration, elections, budget and finance, and treasury management
- Public Health, Planning & Zoning, and Code Enforcement
- Transportation infrastructure maintenance and traffic services
- Children's Services (voter approved in 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 waste water management, community/civic services, and economic development; however, the overwhelming majority of county spending is directed toward statutory services.

The following priorities have shaped the 2021 budget:

1. Maintain fiscal stability within the County's major operating funds despite shrinking sales tax revenues and the unexpected impact of the COVID-19 pandemic
2. Avoid workforce reductions and maintain existing salaries and benefits
3. Provide replacement of essential equipment, vehicles, and technology while limiting investment in new or additional assets
4. Provide routine maintenance and preservation of the County's transportation network

Priority #1--Fiscal Stability: The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children's Services Fund, and the 911/Emergency Management Fund. Sales tax is the primary revenue source for each of these funds, comprising approximately 48% in the General Fund; 77% in the Road and Bridge Fund; and 100% for the Law Enforcement Services Fund, the Community Children's Fund, and the 911/Emergency Management Fund. Across all funds combined, sales tax accounts for approximately 68% of total revenue.

Sales tax revenue for fiscal years 2020 and 2021 is estimated to be \$48.9 million each year, or 0% growth. On an annual basis, this represents a \$760,000 decrease compared to the actual sales tax revenue received in fiscal year 2017. **On a cumulative basis, it represents a decline of \$2.5 million since 2017.** *The annual decline of \$760,000 includes the following:*

- General Fund (one-half cent levy): annual decline of \$213,000
- Road & Bridge Fund (one-half cent levy): annual decline of \$213,000
- Children's Services Fund (one-quarter cent levy): annual decline of \$133,000
- 911/Emergency Management Fund (three-eighths cent levy): annual decline of \$151,000
- Law Enforcement Sales Tax Fund (one-eighth cent levy): annual decline of \$50,000

Sales tax revenue is expected to remain flat or decline further until the problem of untaxed e-commerce is solved. Under current Missouri law, the only mechanism by which locally approved sales tax rates may be extended to remote internet sales requires voter approval.

The County is legally authorized to set a property tax levy for the General Fund and the Road and Bridge Fund. Historically, the County has chosen to set its property tax levy significantly below the maximum rate allowed by law. Officials were able to voluntarily choose a lower rate because sales tax revenues provided enough operating revenue to meet the County's needs and sales tax revenue grew year-over-year commensurate with population growth and the growing demand for services. This is no longer true for Boone County due to untaxed e-commerce retail activity.

The fiscal year 2020 budget reflected a 2-cent increase in the property tax revenue for the General Fund; 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 that rate set for 2020; therefore, the property tax levy for the General Fund will continue unchanged at \$0.12 per \$100 assessed valuation in fiscal year 2020.

The Boone Hospital Lease ends December 31, 2020; however, a transition agreement approved by the County Commission and the Boone Hospital Board of Trustees extends the lease through September 2021. As a result, the fiscal year 2021 budget reflects hospital lease revenue for 9 months only. Hospital lease revenue beyond 2021 is uncertain.

Budgetary Impact— The fiscal year 2021 budget reflects a \$550,000 reduction in property tax revenue to the General Fund compared to the Fiscal year 2020 budget. This is due to the deferral of the property tax increase described above. In addition, the budget reflects a reduction of approximately \$600,000 in Hospital Lease revenue for the reasons described above (\$460,000 reduction in the General Fund and a \$140,000 reduction in the Community Health Fund).

In response to the revenue decline expected from the pandemic, County Officials and Directors implemented immediate cost containment measures mid-year 2020, including intentional delays in filling vacant positions. These savings, combined with falling fuel prices, savings in travel, training and election costs, are expected to produce favorable financial results for fiscal year 2020 compared to the approved budget.

The County's primary operating funds have fund balance resources sufficient that the County is able to avoid workforce and service level reductions in fiscal year 2021 despite the revenue reductions described above. However, if the revenue situation does not improve, the County will be faced with significant budgetary challenges that will inevitably result in workforce reductions and a decline in service levels.

The fiscal year 2021 budget reflects planned use of fund balance resources as follows:

- General Fund: \$850,000 for the mandated emergency appropriation which is not expected to be spent; \$900,000 for anticipated favorable budget spending variances (average of 3%) which is not expected to be spent; \$700,000 expected actual spend-down of fund balance for operations.
- Road and Bridge Fund: \$250,000 for an emergency appropriation which is not expected to be spent; \$600,000 for anticipated favorable budget spending variances (average of 3%) which is not expected to be spent; \$475,000 expected actual spend-down of fund balance for operations.
- Law Enforcement Sales Tax Fund: \$25,000 for an emergency appropriation which is not expected to be spent; \$100,000 for anticipated favorable budget spending variances (average of 3%) which is not expected to be spent; \$174,000 expected actual spend-down of fund balance for operations.
- Community Children's Services Fund: resources have accumulated in this fund over several years, primarily the result of low utilization of service contracts. When this occurs, the resources accumulate in the fund and are available for budgeting in a subsequent year; this represents a timing difference. The fiscal year 2021 budget includes approximately \$6.3 million in planned use of fund balance resulting from these accumulated timing differences.

Most fees are set by state statute and cannot be changed by the County Commission. However, a few revenue sources are controlled by the County Commission: for example, building permits and food handler permits. The County Commission has reviewed county-controlled fees in conjunction with the budget process and authorized nominal increases.

The County has established minimum fund balance requirements in its major funds equal to two-month's expenditures or 17% in order to ensure adequate cash flow. All funds are projected to exceed this minimum requirement at the end of fiscal year 2021. For further analysis and explanation of the County's various fund balances, refer to the Fund Balance section within this Budget Message.

Priority #2—Avoid workforce reductions and maintain existing salary

and benefit levels: The County reviews its salary range table bi-annually with the goal of implementing adjustments in odd-numbered years. In response to this bi-annual review cycle, the 2019 budget reflected a 1% increase to the minimum and maximum pay rates reflected on the County's range table. The review indicated that a larger increase was warranted; however, the County's revenue situation necessitated limiting it. The County conducted another review in fiscal year 2020 for consideration in the fiscal year 2021 budget; however, the revenue situation and the cost of the adjustment eliminated it from budgetary consideration. The County recognizes the risks associated with deferring adjustments to the salary range table; however, until the revenue situation improves, the County lacks the resources to implement adjustments to the salary range table.

The County self-insures employee health and dental benefits, A nominal increases to employer-paid and employee-paid health premiums are included in the fiscal year 2021 budget.

County employees receive pension benefits under the state-wide County Employee Retirement Fund (CERF) which began in 1994. Initially, County employees were required to contribute 2%; later, the mandatory contribution was increased to 6%. Counties are permitted to pay up to 4% of the mandatory contribution on behalf of employees subject to the 6% contribution requirement. The 2019 budget included funding for the County to begin paying 2% of the employees' mandatory 6% contribution. The resulting 4% employee-paid contribution is more consistent with other government employers and this enhances the County's ability to recruit and retain employees. The fiscal year 2021 budget includes funding for continuation of this County-paid benefit.

During the 2008-2009 recession, the County awarded **no** salary increases for two years and this had a lingering negative impact on employee morale for several years. In light of this and the County's strong fund balance position, the fiscal year 2021 budget includes a small amount for salary increases calculated using a flat \$0.25 per hour per employee and pooled at the department level; administrative authorities exercise discretion in awarding specific amounts to individual employees.

Budgetary Impact— The salary increase has a combined budgetary impact of \$186,000 across all operating funds and consists of the following:

- General Fund--\$104,000
- Road and Bridge Fund--\$37,000
- 911/Emergency Management Fund--\$27,000
- Law Enforcement Services Fund--\$8,000
- All other funds combined--\$10,000

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

technology: The 2021 budget includes funding to replace essential computer 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 2021 budget includes approximately \$3.0 million for investment in new and replacement technology, vehicles, and equipment as follows:

- **General Fund--\$675,000:** includes \$400,000 for the final phase of the county-wide phone system replacement project (Courthouse); \$130,000 for new and replacement computer hardware and software; and, \$145,000 for law enforcement and corrections equipment, including additional fixed License Plate Readers (LPR's) for I-70 and Highway 63 locations.
- **Road and Bridge Fund--\$920,000:** includes funding for routine replacement of machinery, equipment, and vehicles.
- **Law Enforcement Services Fund--\$445,000:** includes funding for routine replacement of vehicles and equipment.

- **911/Emergency Management Fund-- \$876,000:** includes \$22,000 new and replacement computer hardware and software; \$150,000 for additional outdoor warning sirens; \$35,000 for emergency response equipment; and \$668,000 for radio network improvements.
- **Various non-major funds-- \$79,000:** includes funding for replacement of various equipment and technology for the Assessor's Office, the Collector's Office, the Recorder of Deeds, the Sheriff's Office, and the Circuit Court.

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

Priority #4-- Transportation Network Infrastructure: Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 23% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Infrastructure Preservation and Rehabilitation Program for all asphalt and concrete roadways, bridges, and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and administering capital improvement projects related to Boone County's transportation network.

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed three times, with the current authorization expiring September 30, 2028. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales taxes and motor vehicles licensing fees. The one-half cent sales tax is expected to generate approximately \$14.1 million in fiscal year 2021. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), approximately 59% or \$8.3 million represents *net additional revenue* to the County.

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

Budgetary Impact— The fiscal year 2021 budget includes total appropriations of \$19.7 million in the Road and Bridge Fund are allocated as follows:

- \$ 3.1 million – Distributions to cities and the Centralia Special Road District
- \$16.6 million – Infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment.

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 2019 and 2020 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	
	2020	2021	%	2020	2021	2020	2021
	Budget	Budget	Chg	Budget	Budget	Budget	Budget
CARES Act Revenues	\$ 21,172,350	-	-100%	-	-	-	-
Operating Revenues	96,002,744	72,346,224	-25%	\$ 6,938,314	6,504,292	\$ 2,030	1,850
Other Financing Sources (<i>net of interfund transfers</i>)	224,343	143,003		300	300	-	-
Planned Use of Fund Balance (net)	13,946,723	11,602,664		-	4,827	2,127	1,455
Total Revenues & Other Sources (<i>net of inter-fund transfers</i>)	\$ 110,173,810	84,091,891	-24%	\$ 6,938,614	6,509,419	\$ 4,157	3,305
Total Expenditures & Other Uses (<i>net of inter-fund transfers</i>)	\$ 110,173,810	84,091,891	-24%	\$ 6,847,918	6,509,419	\$ 4,157	3,305
Projected Net Fund Balance as of December 31		\$ 49,640,615			\$ 7,417,391		\$ 57,067

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

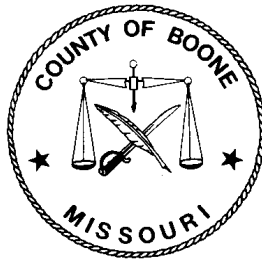
Budget Summary by Fund Type: This schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund balances at the end of the year. Similar information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

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

Expenditures by Functional Unit and Funding Source: This schedule shows the relationship between budgetary amounts for each functional unit and the source of

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

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



2021 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	Major Funds				
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund
FINANCIAL SOURCES:					
Revenues					
Property Taxes	\$ 3,985,700	1,697,175	-	-	-
Assessments	-	-	-	-	-
Sales Taxes	14,123,000	14,111,000	3,528,000	6,642,000	10,583,000
Franchise Taxes	165,000	-	-	-	-
Licenses and Permits	613,335	10,175	-	-	-
Intergovernmental	2,171,017	2,247,601	-	110,000	120,510
Charges for Services	4,266,196	7,505	500	-	300
Fines and Forfeitures	10,000	-	-	-	-
Interest	337,131	161,825	37,600	235,000	340,000
Hospital Lease	1,520,000	-	-	-	-
Other	2,113,760	53,970	-	-	16,800
Total Revenues	29,305,139	18,289,251	3,566,100	6,987,000	11,060,610
Other Financing Sources					
Transfer In from other funds	38,899	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	1,500	100,525	40,978	-	-
Total Other Financing Sources	40,399	100,525	40,978	-	-
Planned Use of Fund Balance	2,448,741	1,322,229	299,424	6,295,559	-
TOTAL FINANCIAL SOURCES	\$ 31,794,279	19,712,005	3,906,502	13,282,559	11,060,610
FINANCIAL USES:					
Expenditures					
Personal Services	\$ 19,057,976	4,337,966	2,794,587	285,523	5,011,585
Materials & Supplies	976,134	2,212,813	143,993	5,810	147,907
Dues Travel & Training	419,982	40,107	30,295	14,645	182,224
Utilities	580,306	125,372	58,337	3,505	406,958
Vehicle Expense	323,977	699,909	-	-	22,995
Equip & Bldg Maintenance	335,640	270,169	52,033	1,024	381,466
Contractual Services	3,651,599	9,891,608	309,742	12,334,631	978,110
Debt Service (Principal and Interest)	-	-	-	-	-
Emergency	850,000	250,000	25,000	15,000	100,000
Other	4,923,370	963,006	47,573	621,821	1,360,688
Fixed Assets (New & Replacement)	675,295	921,055	444,942	600	876,220
Total Expenditures	31,794,279	19,712,005	3,906,502	13,282,559	9,468,153
Other Financing Uses					
Transfer Out to other funds	-	-	-	-	872,737
Early Retirement of Long-Term Debt	-	-	-	-	-
Total Other Financing Uses	-	-	-	-	872,737
TOTAL FINANCIAL USES	\$ 31,794,279	19,712,005	3,906,502	13,282,559	10,340,890
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	\$ 19,633,549	14,133,702	2,532,160	10,604,826	22,895,827
Less encumbrances, beginning of year	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(2,448,741)	(1,322,229)	(299,424)	(6,295,559)	719,720
FUND BALANCE (GAAP), end of year	17,184,808	12,811,473	2,232,736	4,309,267	23,615,547
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year					
	(343,675)	(5,000,000)	(1,267,600)	-	(10,300,000)
NET FUND BALANCE, end of year	\$ 16,841,133	7,811,473	965,136	4,309,267	13,315,547
Net Fund Balance as a percent of expenditures	52.97%	39.63%	24.71%	32.44%	140.64%

* 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
-	5,682,875	-	-	5,682,875
73,005	73,005	-	-	73,005
4,000	48,991,000	-	-	48,991,000
-	165,000	-	-	165,000
92,154	715,664	-	-	715,664
263,881	4,913,009	-	-	4,913,009
2,123,726	6,398,227	6,159,356	-	12,557,583
-	10,000	-	-	10,000
144,173	1,255,729	121,405	1,850	1,378,984
430,000	1,950,000	-	-	1,950,000
7,185	2,191,715	223,531	-	2,415,246
3,138,124	72,346,224	6,504,292	1,850	78,852,366
872,737	911,636	-	-	911,636
-	-	-	-	-
-	143,003	300	-	143,303
872,737	1,054,639	300	-	1,054,939
1,956,431	12,322,384	4,827	1,455	12,328,666
5,967,292	85,723,247	6,509,419	3,305	92,235,971
1,161,001	32,648,638	1,016,397	-	33,665,035
199,691	3,686,348	110,416	-	3,796,764
141,828	829,081	255	-	829,336
5,364	1,179,842	361,608	-	1,541,450
6,500	1,053,381	15,080	-	1,068,461
12,650	1,052,982	324,583	-	1,377,565
1,770,539	28,936,229	4,605,167	-	33,541,396
1,036,783	1,036,783	-	-	1,036,783
12,000	1,252,000	11,000	-	1,263,000
1,503,159	9,419,617	62,813	3,305	9,485,735
78,878	2,996,990	2,100	-	2,999,090
5,928,393	84,091,891	6,509,419	3,305	90,604,615
38,899	911,636	-	-	911,636
-	-	-	-	-
38,899	911,636	-	-	911,636
5,967,292	85,003,527	6,509,419	3,305	91,516,251
8,867,605	78,667,669	7,422,218	96,193	86,186,080
-	-	-	-	-
-	-	-	-	-
(1,956,431) *	(11,602,664) *	(4,827)	(1,455)	(11,608,946) *
6,911,174	67,065,005	7,417,391	94,738	74,577,134
(513,115)	(17,424,390)	-	(37,671)	(17,462,061)
6,398,059	49,640,615	7,417,391	57,067	57,115,073

2021 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense
General Government Operations	\$ 6,913,273	\$ 622,366	\$ 286,356	\$ 99,653	\$ 14,465
Public Safety & Judicial - Courts	2,125,225	160,489	92,285	147,815	5,550
Public Safety & Judicial - Sheriff/Corrections	9,677,325	450,805	120,087	356,163	287,195
Public Safety & Judicial - Prosecuting Attorney	2,792,417	64,879	62,590	18,114	5,430
Public Safety & Judicial - 911 & Emergency Mgmt	5,011,585	147,907	196,274	406,958	22,995
Public Safety & Judicial - Other	476,468	5,325	2,550	13,420	-
Environment, Protective Inspection & Infrastructure	5,309,517	2,227,442	52,794	132,529	715,546
Community Health & Public Services	342,828	7,135	16,145	5,190	2,200
Other	-	-	-	-	-
Total	\$ 32,648,638	\$ 3,686,348	\$ 829,081	\$ 1,179,842	\$ 1,053,381

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

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

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

(continued from previous page)

Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
\$ 224,055	\$ 1,770,181	\$ -	\$ 2,722,849	\$ 579,774	\$ 13,232,972	\$ -	\$ 13,232,972
44,381	1,020,327	-	877,311	17,160	4,490,543	-	4,490,543
121,211	892,014	-	1,411,724	602,181	13,918,705	24,000	13,942,705
4,428	8,252	-	220,371	-	3,176,481	14,899	3,191,380
381,466	978,110	-	1,520,988	876,220	9,542,503	872,737	10,415,240
600	401,094	-	118,105	-	1,017,562	-	1,017,562
275,417	10,017,049	-	1,400,192	921,055	21,051,541	-	21,051,541
1,424	13,849,202	-	2,242,824	600	16,467,548	-	16,467,548
-	-	1,036,783	157,253	-	1,194,036	-	1,194,036
\$ 1,052,982	\$ 28,936,229	\$ 1,036,783	\$ 10,671,617	\$ 2,996,990	\$ 84,091,891	\$ 911,636	\$ 85,003,527

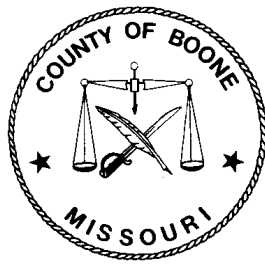
The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). This matrix provides the reader with a comprehensive overview of the financial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

2021 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	Non-Major Funds	Total Governmental Funds	
General Government Operations									
1110	Auditor	\$ 571,946	-	-	-	-	-	571,946	
1115	Human Resources	320,370	-	-	-	-	-	320,370	
1118	Purchasing	295,361	-	-	-	-	-	295,361	
1121	County Commission	555,194	-	-	-	-	-	555,194	
1122	County Association Dues	52,516	-	-	-	-	-	52,516	
1123	Emergency & Contingency	875,000	-	-	-	-	-	875,000	
1125	Centralia Office	8,292	-	-	-	-	-	8,292	
1126	County Counselor Office	455,361	-	-	-	-	-	455,361	
1131	County Clerk	283,261	-	-	-	-	-	283,261	
1132	Election and Registration	506,304	-	-	-	-	-	600,424	
2300	Election Services	-	-	-	-	-	94,120		
2320	Election Equip Replcmnt Activity	-	-	-	-	-	-		
1133	Election Activities	90,700	-	-	-	-	-	90,700	
1140	Treasurer	306,639	-	-	-	-	-	306,639	
1150	Collector	623,164	-	-	-	-	-	960,904	
2110	Collector Tax Maint Activity	-	-	-	-	-	337,740		
1160	Recorder	506,246	-	-	-	-	-	863,976	
2800	Record Storage & Preservation	-	-	-	-	-	357,730		
1170	Information Technology	1,701,187	-	-	-	-	-	1,701,187	
1171	Facilities Security	130,061	-	-	-	-	-	130,061	
1172	IT Hardware/Software-Gen Fnd	-	-	-	-	-	-	-	
1173	IT-Software Development-Gen Fnd	705,880	-	-	-	-	-	705,880	
1174	IT Technical Support - Gen Fnd	544,097	-	-	-	-	-	544,097	
1175	GIS - Consortium	985	-	-	-	-	-	985	
1176	GIS - County	281,850	-	-	-	-	-	281,850	
1190	Non-Departmental	350,714	-	-	-	-	-	350,714	
1191	Insurance & Safety	4,366	-	-	-	-	-	4,366	
1192	Employee Benefits	132,626	-	-	-	-	-	132,626	
1194	Mail Services	460,857	-	-	-	-	-	460,857	
1195	Insurance Claim Activity	781,558	-	-	-	-	-	781,558	
1196	Records Management Services	14,628	-	-	-	-	-	14,628	
2010	Assessment	-	-	-	-	-	1,871,554	1,871,554	
2011	Assessment Insurance Activity	-	-	-	-	-	12,665	12,665	
	Sub-Total	10,559,163	-	-	-	-	2,673,809	13,232,972	
Public Safety & Judicial - Courts									
1210	Circuit Court Services	1,814,648	-	-	-	-	-	1,814,648	
1221	Circuit Clerk	491,338	-	-	-	-	-	491,338	
1230	Jury Services & Court Costs	74,400	-	-	-	-	-	74,400	
1241	Juvenile Office	510,804	-	-	-	-	-	510,804	
1242	Juvenile Justice Center	361,279	-	-	-	-	-	361,279	
1243	Juvenile Justice Grants	259,408	-	-	-	-	-	259,408	
1244	Court Ops Grants - Gen Fnd	35,105	-	-	-	-	-	35,105	
2820	Family Service & Justice	-	-	-	-	-	43,900	43,900	
2821	Juvenile Office Fam Srv & Justice Fund	-	-	-	-	-	60,000	60,000	
2830	Circuit Drug Court	-	-	-	-	-	240,105	240,105	
2831	Veterans Court	-	-	-	-	-	52,829	52,829	
2850	Administration of Justice	-	-	-	-	-	60,500	60,500	
2860	Circuit Clerk Garnishment Fee	-	-	-	-	-	43,000	43,000	
2904	Alternate Sentencing-Law Enf Sls Tax	-	-	283,381	-	-	-	283,381	
2907	Information System-Court Only	-	-	2,100	-	-	-	2,100	
2908	Court Ops/Alt Sent Prog Grants - LEST	-	-	157,746	-	-	-	157,746	
	Sub-Total	3,546,982	-	443,227	-	-	500,334	4,490,543	
Public Safety & Judicial - Sheriff & Corrections									
1224	Sheriff Professional Dev Unit	-	-	-	-	-	-	-	
1226	Sheriff Services	-	-	-	-	-	-	-	
1227	Adult Detention Inmate Costs	-	-	-	-	-	-	-	
1228	Sheriff/Detention Administration	2,539,398	-	-	-	-	-	2,539,398	
1251	Sheriff	3,912,453	-	-	-	-	-	3,912,453	
1253	Internet Crimes Task Force	225,492	-	-	-	-	-	225,492	
1255	Corrections	4,009,441	-	-	-	-	-	4,009,441	
2510	Sheriff Training	-	-	-	-	-	16,400	16,400	
2521	Community Traffic Safety	-	-	-	-	-	7,800	7,800	
2525	Community Programs	-	-	-	-	-	430	430	
2538	Justice Assistance Grant FYX8	-	-	-	-	-	500	500	
2539	Justice Assistance Grant FYX9	-	-	-	-	-	40,934	40,934	
2540	Sheriff Civil Charges	-	-	-	-	-	4,124	4,124	
2550	Sheriff Revolving Fund	-	-	-	-	-	50,162	50,162	
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	35,095	35,095	
2570	Sheriff K9 Operations	-	-	-	-	-	21,300	21,300	
2901	Sheriff-Law Enf Sls Tax	-	-	1,943,064	-	-	-	1,943,064	
2902	Corrections - Law Enf Sls Tax	-	-	837,857	-	-	-	837,857	
2906	Contract Inmate Housing - LEST	-	-	195,000	-	-	-	195,000	
2909	Sheriff Services - LEST	-	-	79,255	-	-	-	79,255	
2910	Contract Inmate Housing - LEST	-	-	-	-	-	-	-	
	Sub-Total	\$ 10,686,784	-	3,055,176	-	-	176,745	13,918,705	

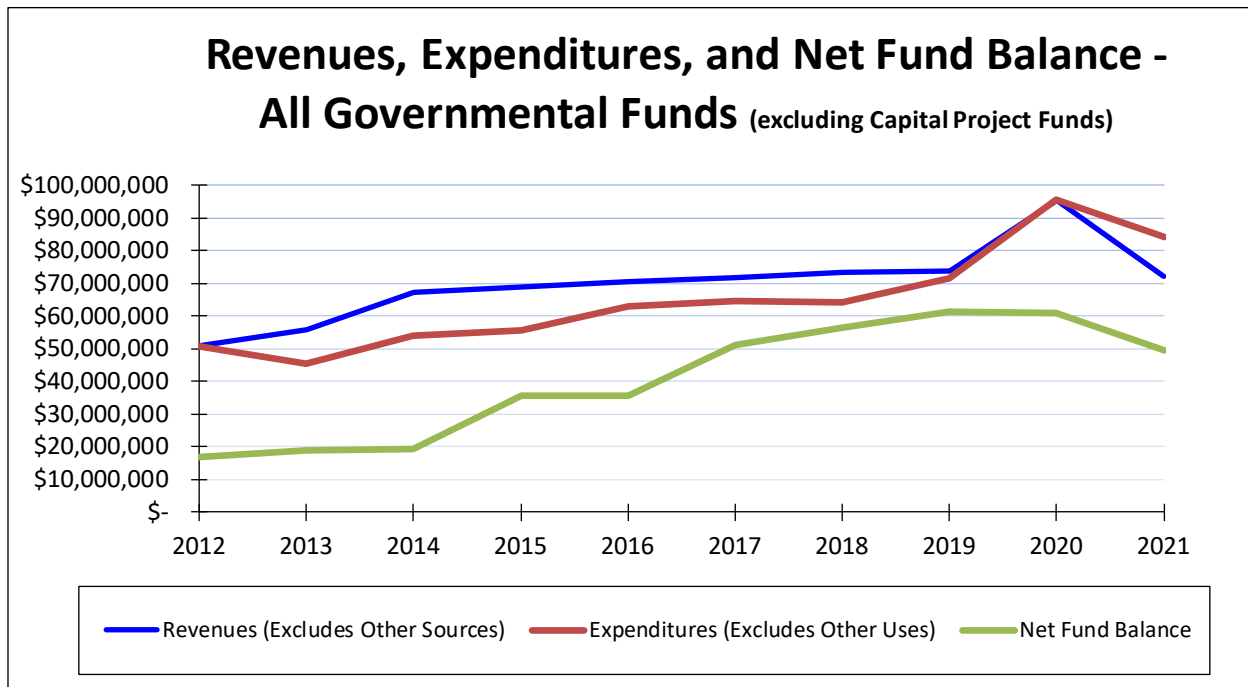
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Functional Area		Major Funds						
Cost Center #	Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Non-Major Funds	Total Governmental Funds
Public Safety & Judicial - Prosecuting Attorney								
1261	Prosecuting Attorney	\$ 2,221,223	-	-	-	-	-	2,221,223
1262	Victim Witness	352,988	-	-	-	-	-	352,988
1263	IV-D	217,943	-	-	-	-	-	217,943
2600	PA Training	-	-	-	-	-	4,283	4,283
2610	PA Tax Collections	-	-	-	-	-	19,035	19,035
2620	PA Contingency	-	-	-	-	-	20,000	20,000
2640	PA Forfeiture Money	-	-	-	-	-	3,075	3,075
2650	PA Admin Handling	-	-	-	-	-	1,105	1,105
2651	Bad Check Collections	-	-	-	-	-	30	30
2903	PA - Law Enf Sales Tax	-	-	336,799	-	-	-	336,799
	Sub-Total	2,792,154	-	336,799	-	-	47,528	3,176,481
Public Safety & Judicial - 911 & Emergency Management								
2700	911/EM Sales Tax Revenue	-	-	-	-	604,800	-	604,800
2701	E911/Joint Communications	-	-	-	-	3,665,621	-	3,665,621
2702	Emergency Management Operations	-	-	-	-	846,996	-	846,996
2703	Information Technology-911/EM	-	-	-	-	729,780	-	729,780
2704	Joint Communication Radio Network	-	-	-	-	715,458	-	715,458
2705	Fac Maint/Hsking/Grounds-ECC	-	-	-	-	352,682	-	352,682
2706	Radio Network Improvements	-	-	-	-	685,400	-	685,400
2707	Disaster Relief Activities	-	-	-	-	500,000	-	500,000
2708	IT Hardware/Software-911/EM	-	-	-	-	-	-	-
2709	IT-Technical Support-911/EM	-	-	-	-	454,030	-	454,030
2710	911 Prepaid Wireless Fee	-	-	-	-	60,000	-	60,000
2711	BOCO Joint Comm Administration	-	-	-	-	830,636	-	830,636
2712	911/EM Insurance Activity	-	-	-	-	82,750	-	82,750
	Sub-Total	-	-	-	-	9,528,153	14,350	9,542,503
Public Safety & Judicial - Other								
1200	Public Administrator	543,688	-	-	-	-	-	543,688
1280	Medical Examiner	365,989	-	-	-	-	-	365,989
1285	District Defender	36,585	-	-	-	-	-	36,585
2900	Law Enf Sales Tax Revenue	-	-	29,800	-	-	-	29,800
2905	Judicial Info Sys-Law Enf Sls Tax	-	-	41,500	-	-	-	41,500
	Sub-Total	946,262	-	71,300	-	-	-	1,017,562
Environment, Protective Inspection & Infrastructure								
1340	NID Administration	5,250	-	-	-	-	-	5,250
1360	Solid Waste Recycling	131,705	-	-	-	-	-	131,705
1710	Planning and Zoning	394,917	-	-	-	-	-	394,917
1711	Resource Mgmt Administration - GF	148,131	-	-	-	-	-	148,131
1720	Building Codes	420,315	-	-	-	-	-	420,315
1725	Stormwater Administration	239,218	-	-	-	-	-	239,218
2040	Public Works-R&B Maintenance	-	6,016,133	-	-	-	-	6,016,133
2041	Pavement Preservation	-	5,700,000	-	-	-	-	5,700,000
2042	R&B Fleet Mntc Operations	-	1,383,927	-	-	-	-	1,383,927
2043	R&B Traffic/Sign	-	126,714	-	-	-	-	126,714
2044	R&B Administration	-	315,991	-	-	-	-	315,991
2045	RM-Design & Construction	-	359,072	-	-	-	-	359,072
2046	RM -Stormwater Administration	-	154,950	-	-	-	-	154,950
2047	R&B Facilities Mntc/Custodial	-	273,820	-	-	-	-	273,820
2048	R&B - Insurance Claim Activity	-	233,000	-	-	-	-	233,000
2049	R&B Non-Departmental	-	3,806,700	-	-	-	-	3,806,700
2081	RM - Administration R&B Fund	-	228,389	-	-	-	-	228,389
2082	RM - Engineering R&B Fund	-	1,113,309	-	-	-	-	1,113,309
	Sub-Total	1,339,536	19,712,005	-	-	-	-	21,051,541
Community Health & Public Services								
1410	Community Health	1,372,730	-	-	-	-	-	1,372,730
1420	Social Services	39,457	-	-	-	-	-	39,457
1430	Community Services	113,260	-	-	-	-	-	113,260
1730	Animal Control	236,569	-	-	-	-	-	236,569
1740	On-Site Waste Water	108,382	-	-	-	-	-	108,382
2030	Domestic Violence	-	-	-	-	-	22,000	22,000
2130	Cmty Health/Med (Hospital Lease)	-	-	-	-	-	57,839	57,839
2131	Strategic Opportunity-Cmnty Health Fund	-	-	-	-	-	500,000	500,000
2132	Program Funding - Cmnty Health Fund	-	-	-	-	-	734,752	734,752
2160	Community Children Services Administration	-	-	-	573,559	-	-	573,559
2161	Children's Services Funding Opportunities	-	-	-	1,209,000	-	-	1,209,000
2162	Program Funding - CSF	-	-	-	11,500,000	-	-	11,500,000
	Sub-Total	1,870,398	-	-	13,282,559	-	1,314,591	16,467,548
Other								
1510	Economic Support	53,000	-	-	-	-	-	53,000
2120	Fairground maintenance Fund	-	-	-	-	-	100,000	100,000
3060	2015 Series Spec Oblg Bond-ECC	-	-	-	-	-	872,738	872,738
3870	2008 Series GO Bnd Swr NID	-	-	-	-	-	68,901	68,901
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	11,600	11,600
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	10,573	10,573
3900	2011A GO Bonds - Road NID	-	-	-	-	-	56,100	56,100
3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	-	-	6,430	6,430
3930	2016 GO Bonds - Swr NID	-	-	-	-	-	14,694	14,694
	Sub-Total	\$ 53,000	-	-	-	-	1,141,036	1,194,036
	Total Expenditures	31,794,279	19,712,005	3,906,502	13,282,559	9,528,153	5,868,393	84,091,891
	Other Financing Uses	-	-	-	-	872,737	38,899	911,636
	Grand Total	\$ 31,794,279	19,712,005	3,906,502	13,282,559	10,400,890	5,907,292	85,003,527



Revenue and Expenditure Trends

The graph shown below illustrates revenue, expenditure, and net fund balance trends over the past 10 years. Each of these elements is discussed in detail in the following sections. The significant fluctuations reflected in the graph for fiscal years 2013 through 2021 are described in the bullet points below.



- **Significant increase in revenue and net fund balance 2013-2016:** This is primarily the result of two new dedicated sales tax levies approved by voters for Children's Services and 911/Emergency Management. The sales tax levies became effective mid-year 2013; however, operational planning and 911 facility construction delayed the County's spending plan and this resulted in an accumulation of resources within each of the new special revenue funds which resulted in increased fund balance. Going forward, budget allocations within the Children's Services Fund for procurement of services combined with increased utilization of service contracts will reduce this temporary increase in fund balance. Fund balance within the 911 Fund will be utilized to pay for future capital needs, which will occur on a cyclical basis.
- **The high volume and extended duration of staff vacancies within County offices, resulting in unexpected favorable spending variances (fiscal years 2013-2019):** The highest vacancies have occurred within Sheriff and Corrections operations (General Fund), Information Technology (General Fund) and Boone County Joint Communications and Emergency Management (911/Emergency Management Sales Tax Fund).
- **CARES Act revenues received in fiscal year 2020:** The County received over \$21.1 million in CARES Act monies as an allocation from the state of Missouri.

These monies are required to be expended by December 30, 2020, or be returned to the state.

- **Planned use of accumulated net fund balance:** The 2018 and 2019 budgets included funding for several significant non-recurring projects from fund balance resources that had accumulated over the course of several prior years. In addition, and as previously noted, the 2021 budget utilizes a portion of fund balance resources for routine operational needs as a result of lagging revenues.

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 2021 revenue projection for all governmental funds combined (excluding capital project funds) reflects total revenue of \$72.3 million, which represents a 25% decline over the prior year’s revenue budget (as amended) of \$96 million, or a \$23.7 million decrease. The budgetary decrease is primarily attributable to the \$21.17 million CARES Act monies awarded to the County by the state of Missouri during fiscal year 2020 in response to the COVID-19 pandemic. The remaining \$2.6 million reduction is attributable to the various revenue declines discussed in the *Budgetary Issues and Solutions* section above.

A three-year comparison of revenues by source for all governmental funds is presented below. The following section describes the major sources of revenue for the County’s combined governmental funds and the primary causes for fluctuations between the prior and current budget years.

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

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2019 (Actual)	2020 (Budget)	2020 (Estimated)	2021 (Budget)	% Change 21 Budget over 20 Budget	% of Total for 2021
Property Taxes	\$ 5,542,336	6,217,400	5,603,925	5,682,875	-9%	7.9%
Assessments	154,288	108,284	132,088	73,005	-33%	0.1%
Sales Taxes	49,783,514	48,994,000	48,991,000	48,991,000	0%	67.7%
Franchise Taxes	164,802	163,000	163,500	165,000	1%	0.2%
Licenses and Permits	755,671	742,046	1,002,292	715,664	-4%	1.0%
Intergovernmental	3,970,247	26,936,555	26,864,173	4,913,009	-82%	6.8%
Charges for Services & Interfund Services Provided	6,379,422	6,437,470	6,621,687	6,398,227	-1%	8.8%
Fines and Forfeitures	22,469	10,000	8,000	10,000	0%	0.0%
Interest	2,466,374	1,610,840	1,213,160	1,255,729	-22%	1.7%
Hospital Lease	2,508,196	2,546,500	2,565,382	1,950,000	-23%	2.7%
Other*	2,013,809	2,236,649	2,229,138	2,191,715	-2%	3.0%
Total Revenues	\$ 73,761,128	96,002,744	95,394,345	72,346,224	-25%	100.0%

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (7.9% of total revenue)

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

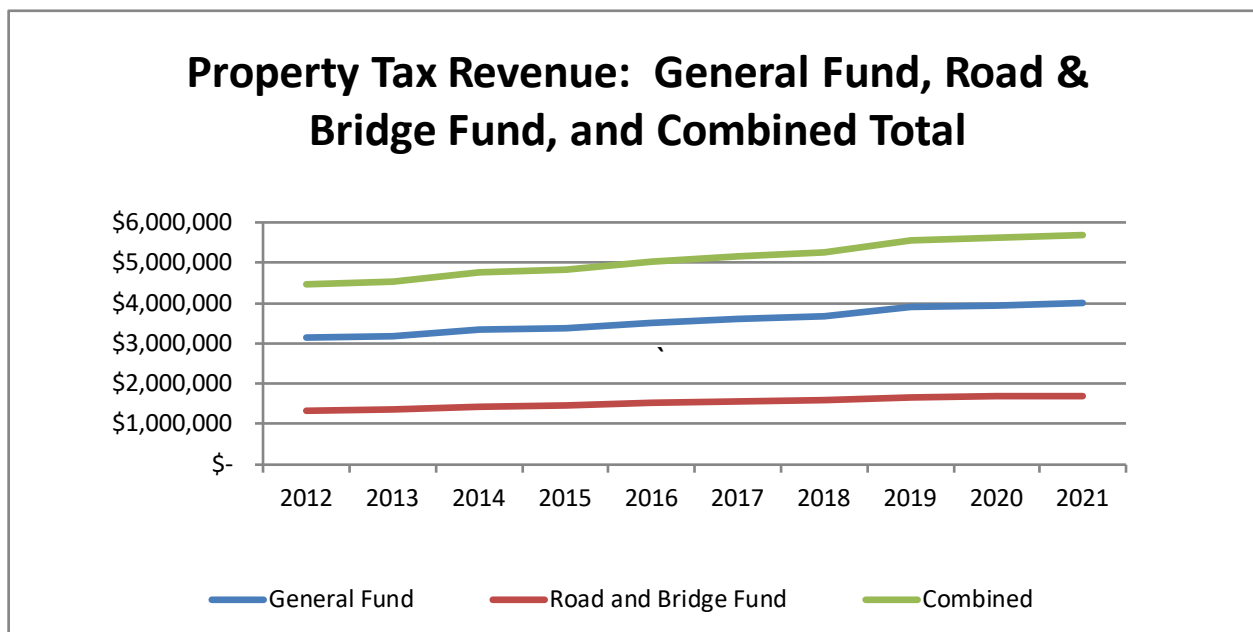
Assessed valuation generally grows at an average annual rate between 2% and 4% and it provides a stable source of revenue for the County and its political subdivisions. Total assessed value for the County exceeds \$3.0 billion. The fiscal year 2021 Budget assumes 1.5% growth in assessed valuation for 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 as a result of the 1979 voter-approved permanent one-half cent sales tax. As previously discussed, the budget assumes no change to the County's property tax levy which includes the following:

General Fund Operations-- \$.12 per \$100 assessed valuation (two-cent increase)

Road and Bridge Operations--\$.05 per \$100 assessed valuation (no change)

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



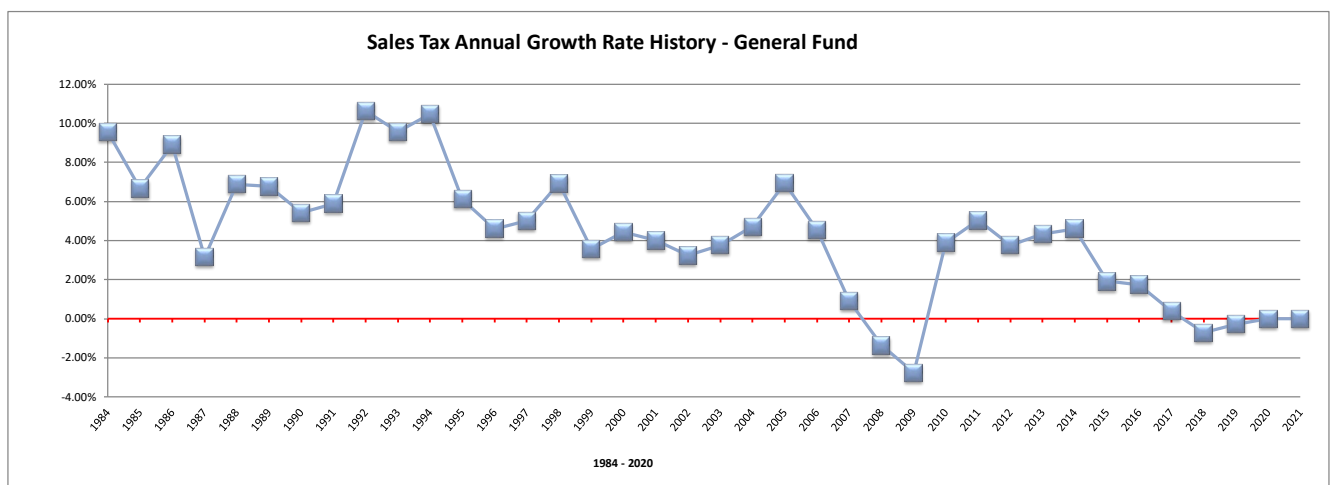
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General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

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 principle 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 pay-offs, number of annual assessments levied, and number of NID projects completed and assessments ordered.

Sales Tax (67.7% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county operations and services. It is the single largest source of revenue for the County and accounts for nearly 70% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to pay for on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth.



The graph above illustrates the extent to which untaxed e-commerce retail activity is negatively impacting this important revenue source. The 2008-2009 recession marked the sharpest decline ever experienced by the County, resulting in two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.00%). The recession was followed by several years of normal growth and then in 2017, sales tax revenues began shrinking, despite strong local economic indicators. This decline is directly attributable to the growth in untaxed e-commerce. The fiscal year 2021 budget assumes 0% growth in sales tax revenue.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. This sales tax is expected to generate \$14.1 million in 2021, which represents approximately 48% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

One-half cent sales tax in the Road and Bridge Fund. This sales tax is expected to generate \$14.1 million in 2021, which represents 77% of regular, on-going revenue to

Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period followed by 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.

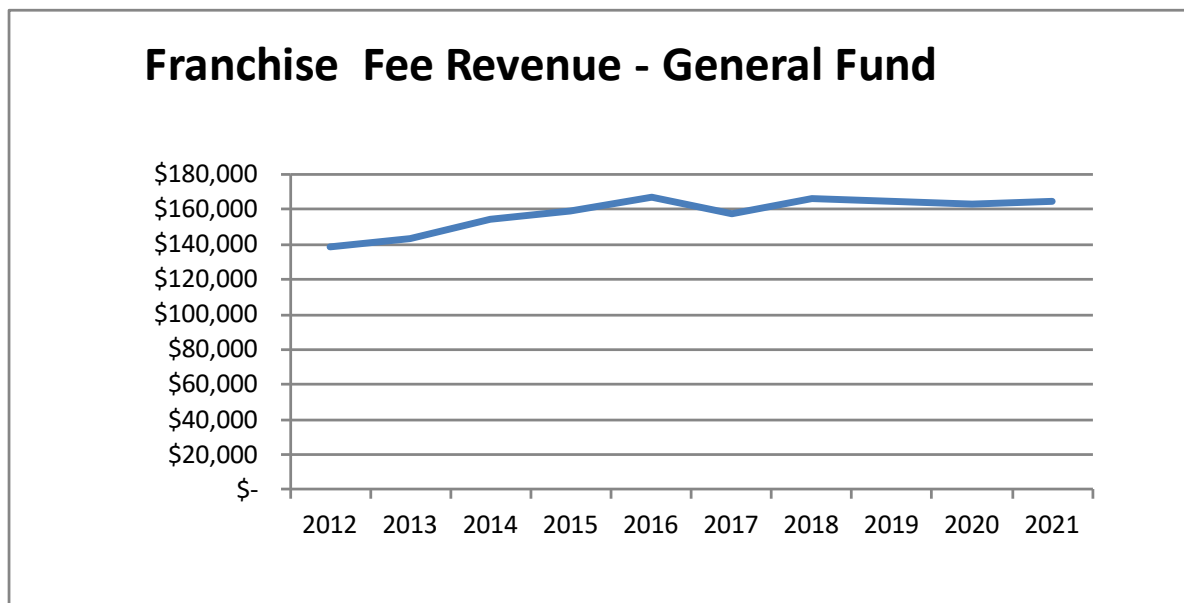
One-eighth cent permanent law enforcement services sales tax. This sales tax is expected to generate \$3.5 million in 2021, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

One-quarter cent permanent community children's services sales tax. This sales tax was approved by voters in November 2012 and became effective April 1, 2013 and was the result of citizen-led petition initiative. The tax is expected to generate \$6.6 million in fiscal year 2021. It is the sole source of revenue for the Community Children's Services Fund. (Due to the wording used within the petition, this tax is not extended to domestic utilities as are the County's other sales tax levies.)

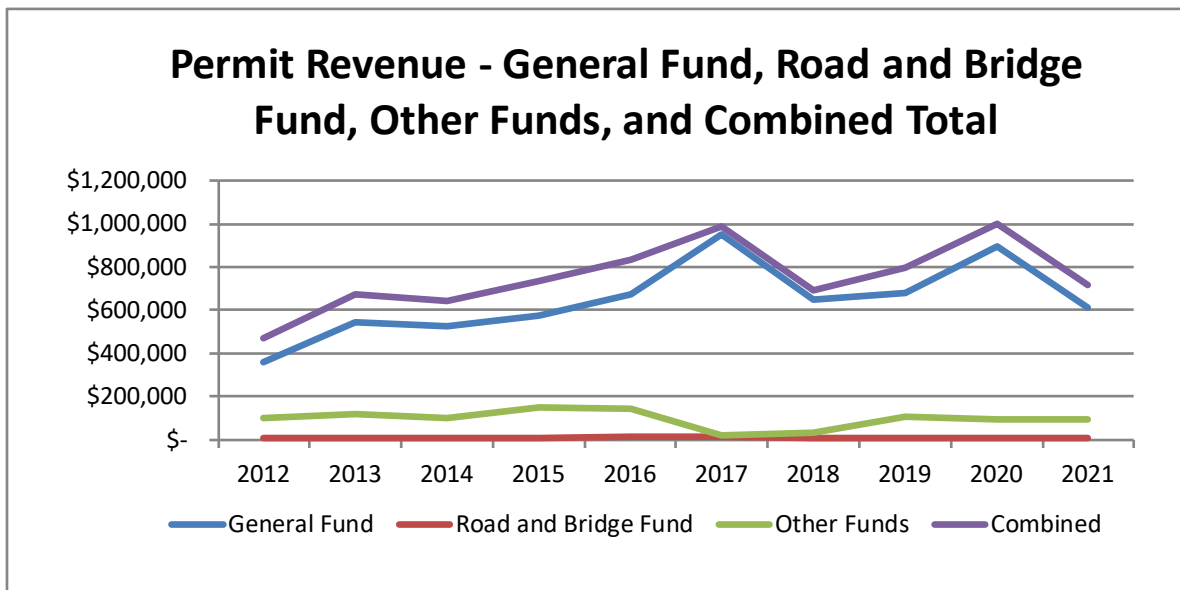
Three-eighths cent permanent 911/Emergency Management sales tax. This sales tax was approved by voters in April 2013 and became effective October 1, 2013. The tax is expected to generate \$10.58 million in fiscal year 2021.

Franchise Taxes and Licenses/Permit Revenue (1.2% 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 waste water systems, and food-handling licenses, all of which are accounted for within the General Fund. The fiscal year 2013 increase was attributable to fee schedule increases for building permits, food handling licenses, on-site waste water system permits as well as increased building permit volume. The 2017 and 2020 increases were the result of a single, large-scale building permit in each year.

The County Commission has established a 50% cost recovery target for food handling and on-site waste water 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. The 2021 budget assumes small adjustments to the fee schedules.

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 is projected to decline in fiscal year 2021 due to two factors: (1) Boone County will no longer administer building code inspection for the City of Ashland (Ashland has established its own internal department for this service); and (2) the County does not anticipate additional large building permit projects as occurred in fiscal year 2020.

Intergovernmental Revenues (6.8% 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 82% reduction from the prior year. This decline is primarily due to (1) \$21.1 million CARES Act monies awarded mid-year to the County and it is not expected to recur again in fiscal year 2021; and (2) grants having a fiscal year that is different than the County's fiscal year.

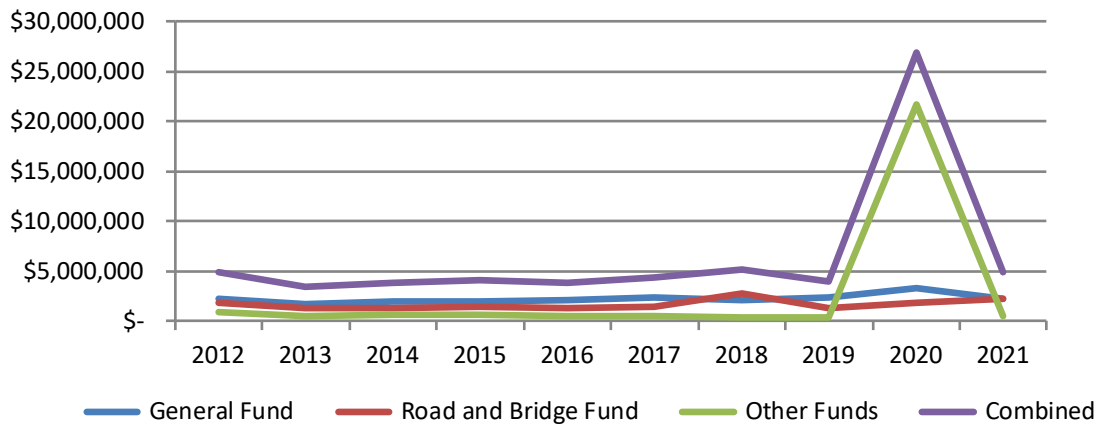
The County's primary intergovernmental revenue sources in fiscal year 2021 include the following:

- Within the General Fund—
 - State prisoner per diem reimbursement, \$925,000 and juvenile detention reimbursement, \$62,000
 - Child Support Enforcement reimbursement, \$226,000
 - Reimbursement from Callaway County (for Court Administration, Juvenile Office, and Juvenile Detention), \$105,000
 - Various law enforcement and judicial grants and other state and federal reimbursements, \$853,000
- Within the Road and Bridge Fund
 - Boone County's distribution from the state's County Aid Road Trust (CART) fund, \$1.114 million (proportionate share of the statewide gasoline tax)
 - Boone County's distribution from the state's motor vehicle sales taxes (\$324,000)
 - Boone County's distribution from the state's motor vehicle licensing fee revenue (\$165,750)
- Within the Assessment Fund—
 - State reimbursement for property tax assessment, \$183,000

The chart below shows a ten-year history of intergovernmental revenues. It illustrates the extent to which non-recurring grants result in budget volatility which includes the following:

- 2018- federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project
- 2020- 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

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

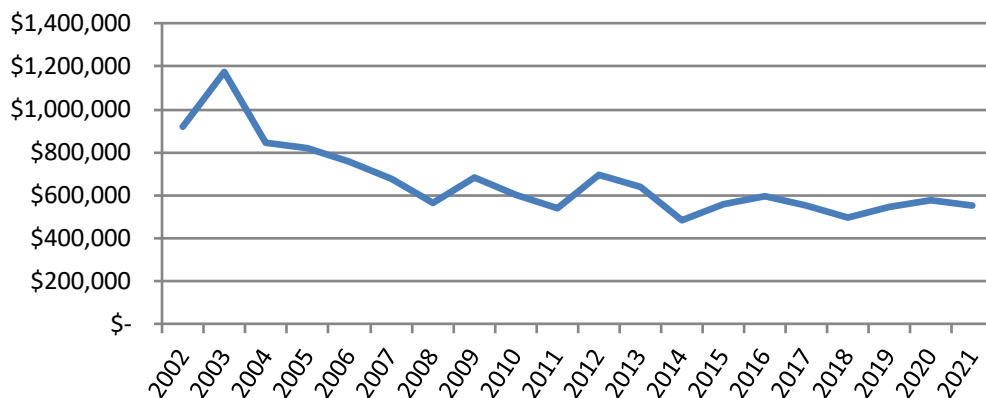


Charges for Services (8.8% of total revenue)

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.

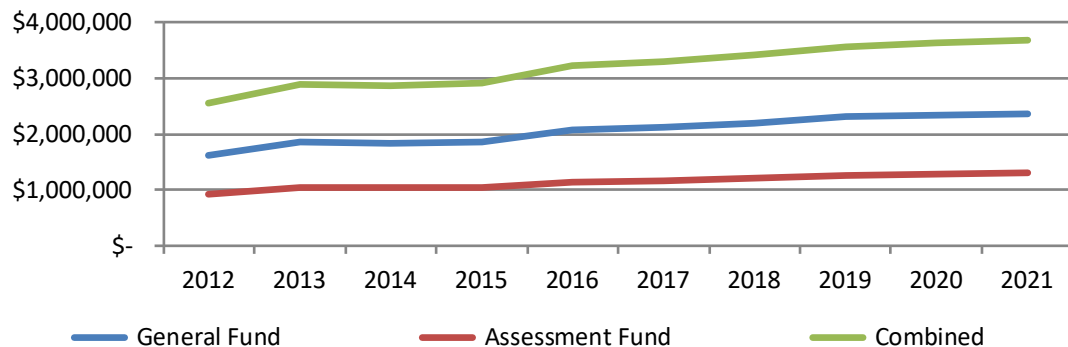
As illustrated in the chart on the following page, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly \$1.2 million and have generally declined since, with some volatility year-to-year.

Real Estate Recording Fees: General Fund



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

Property Tax Commission Revenue: General Fund, Assessment Fund, Combined Total

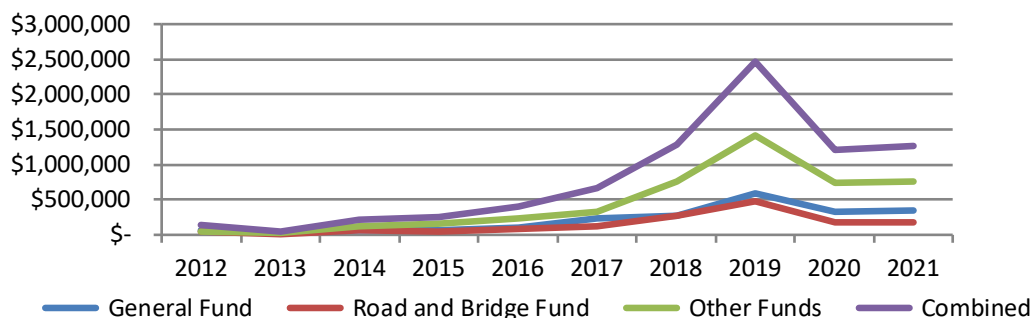


Fines and Forfeitures, Interest, and Other Revenues (4.7% of total revenue)

The County's General Fund receives a portion of criminal bond forfeiture revenue. This is a nominal revenue source to the County and the County receives no other fine revenue.

Interest revenue declined significantly after 2007 but has increased since 2015 as shown in the graph on the following page. This is due to a combination of higher interest rates and higher invested cash balances. Interest revenue for fiscal year 2020 is expected to fall short of original budget estimates due to reduced interest rates. For fiscal year 2021, the County expects to earn approximately \$1.3 million interest income on all governmental funds combined; this is consistent with the expected 2020 interest revenue.

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



Hospital Lease Revenue (2.7% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved an agreement with CH Allied Services, Inc. (CHAS) in 1988 for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. The Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The lease has been revised

and amended several times since its original inception. The most recent amendment extended the lease term through December 31, 2020. The Hospital Board of Trustees elected to resume management control of the hospital at the end of the lease and entered into a transition agreement which results in lease revenue to the County through September 30, 2021. The status of this revenue beyond September 30, 2021 is uncertain.

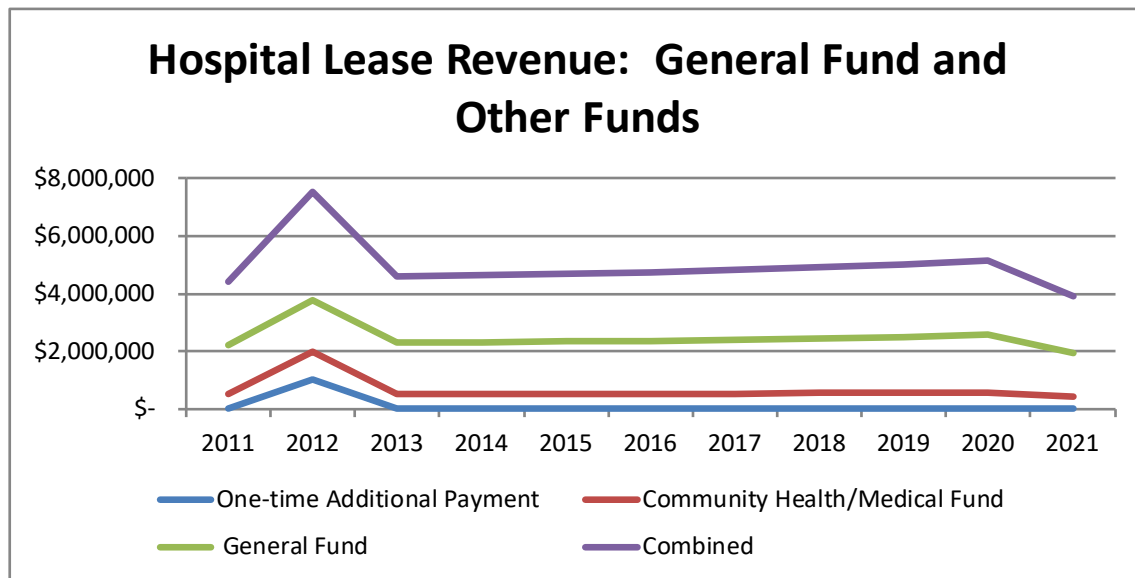
The County receives two lease payment components pursuant to the lease agreement. For fiscal year 2021, the combined lease revenue through September 30, 2021 is estimated at \$1.95 million. These lease payments to the County are in addition to the lease payments paid directly to the Boone Hospital Board of Trustees. The County's two lease payment components are described below.

The first component consists of an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). The fiscal year 2021 estimated lease revenue from the transition agreement is \$1.52 million (nine months only) compared to \$2.0 million for fiscal year 2020. This revenue is unrestricted as to use and is accounted for within the General Fund.

The second component began in fiscal year 2010: it is an additional annual lease payment restricted to community and health needs. This lease component is also subject to an annual CPI adjustment for years 2013 and beyond (2013 base year amount of \$500,000). The fiscal year 2021 estimated lease revenue from the transition agreement is \$430,000 (nine months only) compared to \$569,000 for fiscal year 2020. This revenue is restricted as to use and is accounted for within the Community Health/Medical Hospital Lease Fund and is administered by the Community Services Department.

The 2012 lease amendment resulted in a one-time payment of \$1.0 million to the County. This revenue was accounted for within the General Fund. One-half of the revenue was appropriated for economic development and resulted in a contractual payment to the City of Columbia in support of the city's revenue guarantee associated with the regional airport. Of the remaining \$500,000, one-half was transferred to the Road and Bridge Fund to help defray infrastructure improvements necessitated by the construction of the new high school (Battle High) and the other \$250,000 was used for data cabling replacement (fiscal year 2017) in the Government Center, which was necessary to support a multi-phase replacement phone system project.

In fiscal year 2020, hospital lease revenue accounted for 3.4% of revenue for all governmental funds and 6.5% of revenue to the General Fund. In fiscal year 2021, hospital lease revenue accounts for 2.7% and 5.2%, respectively. The following chart illustrates the hospital lease revenue trend over the past 10 years.



Expenditure Assumptions and Projections

The fiscal year 2021 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$84.1 million, which represents a 24% decrease over the prior year's budget (as amended) of \$110.2 million, or a \$26.1 million decrease. The budgetary decrease is primarily attributable to the \$21.17 million CARES Act budget amendment authorized during fiscal year 2020 upon award of the monies from the state of Missouri in response to the COVID-19 pandemic. The remaining \$5.0 million reduction is associated with non-recurring costs included in the fiscal year 2020 budget: (1) a \$2.0 million one-time appropriation from the Road and Bridge Fund for the County's contribution to the state's I-70 bridge replacement project; (2) \$760,000 election costs included in the General Fund; and, (3) \$2.0 million for non-recurring radio infrastructure project costs in the 911/Emergency Management Sales Tax Fund.

A multi-year comparison of expenditures by functional category is presented on the following page.

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

Includes General, Special Revenue, and Debt Service Funds

Expenditures by Function	2019 (Actual)	2020 (Budget)	2020 (Estimated)	2021 (Budget)	% Change 21 Budget over 20 Budget	% of Total for 2021
General Government Operations*	\$ 9,664,757	14,118,976	11,172,871	12,653,198	-10%	15.0%
Public Safety & Judicial	26,785,951	30,991,505	28,013,563	30,650,233	-1%	36.4%
Environment, Protective Inspection & Infrastructure	19,852,724	21,368,961	16,601,596	20,130,486	-6%	23.9%
Community Health & Public Services	9,487,953	15,715,526	12,645,550	16,466,948	5%	19.6%
Fixed Assets (New and Replacement)	4,455,283	5,522,501	4,730,426	2,996,990	-46%	3.6%
Debt Service	1,133,666	1,126,857	1,126,856	1,036,783	-8%	1.2%
Other	57,890	21,329,484	21,231,883	157,253	-99%	0.2%
Total Expenditures	\$ 71,438,224	110,173,810	95,522,745	84,091,891	-24%	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 2021 expenditures shown in the table above exceed total revenue shown in the table presented 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 in prior years are appropriated for procurement of services in fiscal year 2021; 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 approximately 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 positive as it is not legally permissible for administrative authorities to overspend appropriations. In addition, the County's budget adjustment policy establishes a framework of accountability and transparency which also contributes to overall favorable variances by limiting administrative authorities' ability to re-direct unspent appropriations to other purposes without prior approval.

On a county-wide basis, estimated actual spending for fiscal year 2020 is projected at 87% of budget for all governmental funds combined. This spending ratio is significantly lower than expected and varies significantly across funds:

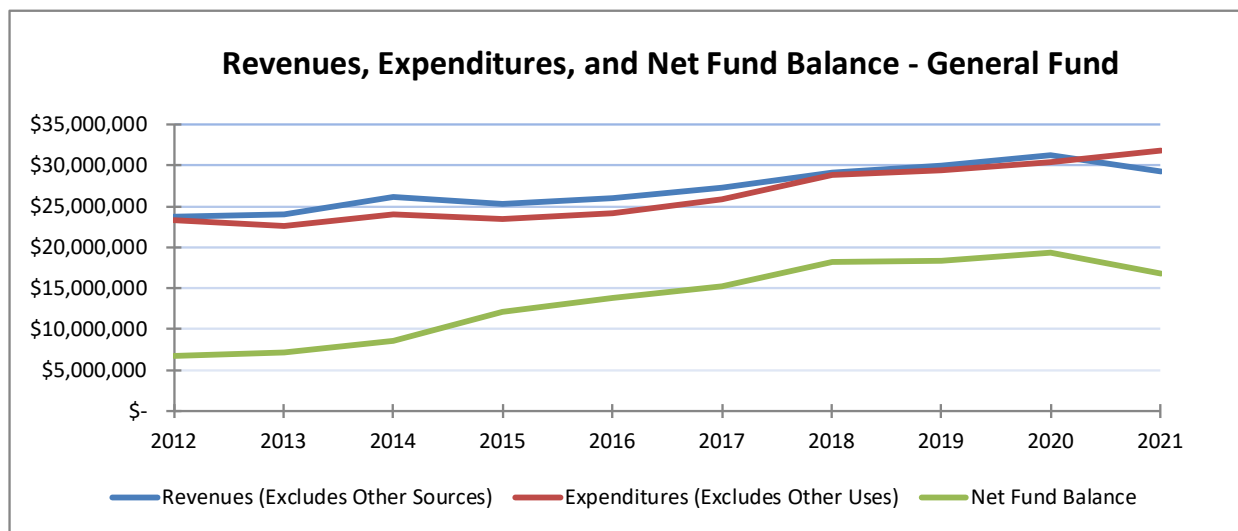
- General Fund— the fiscal year 2020 projected actual spending is approximately 89% of budget and is attributable to salary and benefits savings associated with turnover and extended vacancies; unspent emergency appropriation; travel and training savings resulting from the pandemic; savings resulting from lower than expected fuel costs; and cost savings for fixed asset purchases (new and replacement).

- Road and Bridge Fund— the fiscal year 2020 projected actual spending is 77% of budget and is primarily attributable to two significant infrastructure projects that have been re-budgeted to fiscal year 2021.
- Law Enforcement Services Fund— fiscal year 2020 projected actual spending is 92% of budget and is primarily attributable to salary and benefits savings associated with turnover and vacancies; unspent emergency appropriation; and, travel and training savings resulting from the pandemic.
- Community Children’s Services Fund— fiscal year 2020 projected actual spending is 77% of budget and is primarily attributable to contract utilization falling below expectations.
- 911/Emergency Management Fund— fiscal year 2020 projected actual spending is 86% of budget and is attributable to salary and benefits savings associated with turnover and vacancies; and unspent emergency disaster relief contingency appropriation.
- All nonmajor special revenue funds— fiscal year 2020 projected actual spending is 72% of budget. Approximately \$300,000 is attributable to savings across all spending categories in the Assessment Fund with the remainder primarily associated with unspent contingency monies budgeted within various funds. Most of these funds are subject to the statutory budgetary authority of an individual elected official other than the County Commission.
- Debt Service Funds— fiscal year 2020 projected actual spending is 100% of budget

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

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

The relationship of fund balance resources to annual revenues and expenditures in the General Fund, the County’s primary operating fund, is further illustrated in the chart on the following page. The chart illustrates the extent to which revenues exceeded expenditures for several years, resulting in an increase in net fund balance. A portion of the accumulated net fund balance is incorporated into the 2021 spending plan as a planned use of fund balance.



All funds are budgeted to be solvent at the end of fiscal year 2021. In addition, the fund balances for the major funds are projected to equal or exceed the minimum level established by County Commission policy. Please refer to the Fund Balance section of the Budget Message for further discussion.

General Government Operations (15.0% of total expenditures)

The 2021 budgetary decrease is due to reductions in the following areas: (1) election costs and election-related grants; (2) County bi-centennial appropriations no longer required; (3) reductions in telephone appropriations resulting from the new telephone system; and (4) removal of one-time contingency appropriations included in the General Fund in fiscal year 2020 which are not needed in fiscal year 2021.

Public Safety and Judicial (36.4% of total expenditures)

The 2021 budget includes funding for salary increases as previously described; however, the budget also reflects a “vacancy and turnover” adjustment, which reduces budgetary appropriations. Fiscal year 2019 was the first year to implement this budgetary adjustment. Adult Detention (Corrections) and the Courts have experienced increasing and significant budgetary variances associated with vacancies and turnover; implementing an adjustment within the budget is intended to more accurately reflect actual anticipated spending. The amount of budgetary adjustment will be reviewed as part of the annual budget process.

There is no significant change to the fiscal year 2021 budget.

Environment, Protective Inspection, and Infrastructure (23.9% of total expenditures)

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of fixed asset appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The fiscal year 2020 budget included \$2.0 million in “one-time” funding allocated to Missouri Department of Transportation’s (MODOT) I-70 bridge replacement project. This appropriation has been removed from the fiscal year 2021 budget.

Community Health and Public Services (19.6% of total expenditures)

The increase in this area is attributable to the funding allocations approved by the Boone County Children's Services Board (BCCSB). The nine-member commission-appointed Board is responsible for establishing policies and funding allocations for services to be paid from the proceeds of the one-quarter cent permanent sales tax for community children's services approved by voters in April 2013. Sales tax proceeds have accumulated in the Community Children's Services Fund since the tax became effective in 2013, primarily the result of low utilization of contracts. Approximately \$6.3 million of net fund balance is budgeted for service contracts in fiscal year 2021 which accounts for the overall increase in this functional area. At such time that the accumulated resources have been fully utilized, the annual operating budget should be consistent with annual operating revenues, which is approximately \$7.0 million.

Fixed Assets (New and Replacement) (3.6% of total expenditures)

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

Established replacement schedules provide general guidelines in developing these appropriations which are listed under Priority #3 on page 6 of the Budget Message. The fiscal year 2020 budget included funding for additional 911 radio towers; similar projects are not planned for fiscal year 2021, which accounts for the budgetary decline.

Debt Service (1.2% of total expenditures)

The \$1.04 million debt service payments included in the 2021 budget consist of \$966,000 to be paid from County resources and \$161,000 to be paid from assessments received from property owners participating in the County's road and sewer Neighborhood Improvement District programs.

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

Other Expenditures (0.2% of total expenditures)

This category of expenditure includes economic support for Regional Economic Development Inc. (REDI), funding for the Missouri Show-Me Games, and miscellaneous paying agent fees associated with long-term debt. The large increase in fiscal year 2020 is associated with the CARES Act monies received from the state of Missouri; these budgetary amounts have been removed from the fiscal year 2021 budget.

Changes in Personnel Staffing Levels

The changes in total budgeted FTE (full time equivalent) positions on a county-wide basis reflect a net decrease of -4.23 FTEs; however, when the reductions associated with partial year grant-funded positions and changes to temporary election-related positions is

excluded, **the net increase is +2.00 FTEs**, consisting of 1 new FTE Evidence Custodian (Sheriff); and, 1 new FTE Radio Network Manager (911). All FTE-related changes are summarized below.

Governmental Funds:

General Government Operations: -2.50 FTE net change

- **County Clerk – Elections and Voter Registration Office:** decrease Elections Office Specialist Pool by 5,200 hours (General Fund). This is a result of election cycle activity. *Temporary decrease, +2.50 FTE.*

Public Safety and Judicial – Circuit Court: -1.00 FTE (related to partial year grant-funded positions; if the grant is renewed as expected, the net change for the year would be 0.00 FTE)

- **Juvenile Justice Grants:** decrease budgeted FTEs for two Deputy Juvenile Officers (-1.00 FTE) to reflect the current level of approved grant funding which covers only one-half of the County's budget year (General Fund). *Grant-related decrease, -1.00 FTE, benefitted.*

Public Safety and Judicial – Sheriff/Corrections: -0.92 FTE (-1.92 FTE related to partial year grant-funded positions; if the grant is renewed as expected, the net change for the year would be +1.00 FTE.

- **Sheriff's Office:** add an additional full-time benefitted Evidence Custodian (General Fund). Permanent increase, +1.00 FTE, benefitted
- **Sheriff's Office:** decrease budgeted FTEs for three Sheriff Deputy positions where the grant funding for each is approved through September 2021 (-0.25 FTE, each) *Grant-related decrease, -0.75 FTE, benefitted.*
- **Internet Crimes grant-funded positions:** decrease budgeted FTEs for two Investigator positions where the grant funding for each is approved through May 2021 (-1.17 FTE). The County expects to request renewal of the grant funding (General Fund). *Grant-related decrease, -1.17 FTE.*

Public Safety and Judicial – 911/Joint Communications: +1.00 FTE

- **911/Joint Communications:** add a full-time benefitted Radio Network Manager position (911 Sales Tax Fund). *Permanent increase, +1.00 FTE, benefitted.*

The Sheriff's Department requested funding for six (6) additional Deputy officers which were not included in the budget due to insufficient resources. The annual salary and benefits for 6 officers totals approximately \$400,000; associated vehicle, equipment, and all other non-personnel costs total an additional \$400,000.

Capital Improvement Projects

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

a result, they are budgeted and accounted for within the Road and Bridge Fund annual operating budget.

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

Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities 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 2021 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 meet or exceed the minimum fund balance requirement.

Projected Net Fund Balances at December 31, 2021

	Major Funds							All Governmental Funds
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds		
Projected Fund Balance 12/31	\$ 17,184,808	12,811,473	2,232,736	4,309,267	23,615,547	6,911,174		67,065,005
Less: Fund Balance Unavailable for Appropriation	(343,675)	(5,000,000)	(1,267,600)	-	(10,300,000)	(513,115)	-	(17,424,390)
Projected Net Fund Balance	\$ 16,841,133	\$ 7,811,473	\$ 965,136	\$ 4,309,267	\$ 13,315,547	\$ 6,398,059	\$	49,640,615
As a percent of expenditures	53%	40%	25%	32%	141%	108%		
# of months expenditures	6.4	4.8	3.0	3.9	16.9	13.0		
Expenditures	\$ 31,794,279	\$ 19,712,005	\$ 3,906,502	\$ 13,282,559	\$ 9,468,153	\$ 5,928,393	\$	84,091,891

Fund Balance Unavailable for Appropriation: this includes amounts that are required for 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 and facility improvements. Detailed information for each fund is available in the Fund Statements section of this document.

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

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

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

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

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

Projected Changes in Fund Balances at December 31, 2021

	Major Funds						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	17,184,808	12,811,473	2,232,736	4,309,267	23,615,547	6,911,174	67,065,005
Projected Fund Balance 1/1	\$ 19,633,549	14,133,702	2,532,160	10,604,826	22,895,827	8,867,605	78,667,669
Projected Change in Fund Balance	\$ (2,448,741)	(1,322,229)	(299,424)	(6,295,559)	719,720	(1,956,431)	(11,602,664)
Percentage Change	-12%	-9%	-12%	-59%	3%	-22%	-15%

As previously discussed, the change in fund balance in the General Fund is primarily due to allocating fund balance for the statutory Emergency Appropriation and other operational needs due to declining and stagnant revenues. As noted in the discussion of *Priority #1- Fiscal Stability* earlier in this document, the County does not fully expend appropriations each year and this trend is expected to continue in fiscal year 2021. As a result, although a reduction in fund balance in the General Fund is budgeted, it is expected that the actual reduction will be significantly less than the amount reflected above.

The projected change in the fund balance in the Road and Bridge Fund is due to two significant infrastructure projects that have been re-budgeted in fiscal year 2021.

The projected change in fund balance in the Law Enforcement Services Fund is primarily due to declining sales tax revenue, an emergency appropriation, and the need to cover operating costs from fund balance resources.

The projected change in the Community Children's Services Fund is due to the fiscal year 2021 budget allocations including amounts which accumulated in the fund 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 increase in the 911/Emergency Management Fund is due to projected revenues exceeding the spending plan for the year.

The decline in non-major governmental funds is primarily attributable to equipment replacement 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. Each fiscal year, the majority of available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the statutory budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a "spend down" of fund balance, but it is unlikely to occur.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2021 is presented in the *General Information* section of this document. Debt service appropriations included in the fiscal year 2021 Budget amount to \$1.04 million or 1.2% 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:

- \$872,000 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund;
- \$164,000 – 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 of net assessed value. Total assessed valuation at January 1, 2020 is expected to exceed \$3.0 billion which results in a legal debt limit of approximately \$300,000,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt in future years associated with the NID program and this debt will be retired through special assessments. However, there are no active NID projects at this time.

Awards and Acknowledgements

The County's Budget for fiscal year 2020 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared

by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

During 2020, GFOA revised the budget award program, making an entity-wide strategic plan a mandatory component. Boone County has not implemented an entity-wide strategic planning process; therefore, fiscal year 2021 will be the last year for the County to earn this award until such time that a strategic plan is developed.

Conclusion

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

Respectfully Submitted,

s/s June Pitchford

Boone County Auditor
Budget Officer

Entity Structure and Organization

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

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

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

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

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

County Office Directory

Assessor

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

Auditor

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

Circuit Clerk

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

Thirteenth Circuit Court Judges

J. Hasbrouck Jacobs, Div I Circuit Judge..... Boone County Courthouse..... 573-886-4050
 Jeff Harris, Div II Circuit Judge..... Boone County Courthouse..... 573-886-4050
 Kevin Crane, Div III Presiding 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
 Carol England, Div VI Associate Circuit Judge... Callaway County Courthouse..... 573-642-0777
 Sue Crane, Div VII Associate Circuit Judge..... Callaway County Courthouse..... 573-642-0777
 Sara Miller, Div VIII Family Court Commissioner Boone County Courthouse..... 573-886-4050
 Tracy Gonzalez, Div IX Associate Circuit Judge.. Boone County Courthouse..... 573-886-4050
 Leslie Schneider, 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

Daniel K. Atwill, Presiding Commissioner..... Roger B. Wilson Government Center, Room 333..... 573-886-4306
 Fred J. Parry, 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

Mary Epping, Court Administrator..... Boone County Courthouse..... 573-886-4060

Elections & Registration

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

Emergency Communications

Chad Martin, Director..... Emergency Communications Center 573-544-1000

Facilities Maintenance & Custodial Services

Doug Coley, Director..... Boone County Annex..... 573-886-4400

Human Resources & Risk Management

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

Information Technology, GIS & Mail Services

Aron Gish, Director..... Roger B. Wilson Government Center, Room 220..... 573-886-4315

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

Daniel K. Knight..... 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

Nora Dietzel..... 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 & Correctional Facility

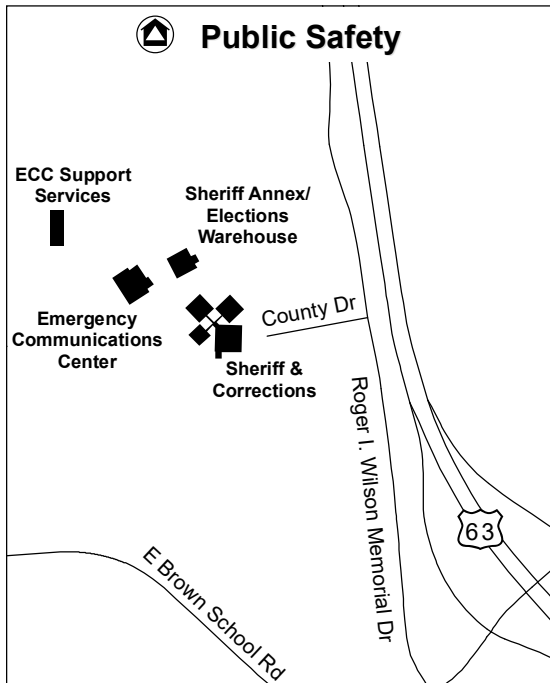
Dwayne Carey, Sheriff,,, Boone County Sheriff Admin. & Corrections Facility 573-875-1111

Treasurer

Tom Darrough..... Roger B. Wilson Government Center, Room 205..... 573-886-4365

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

Boone County Facility Locations

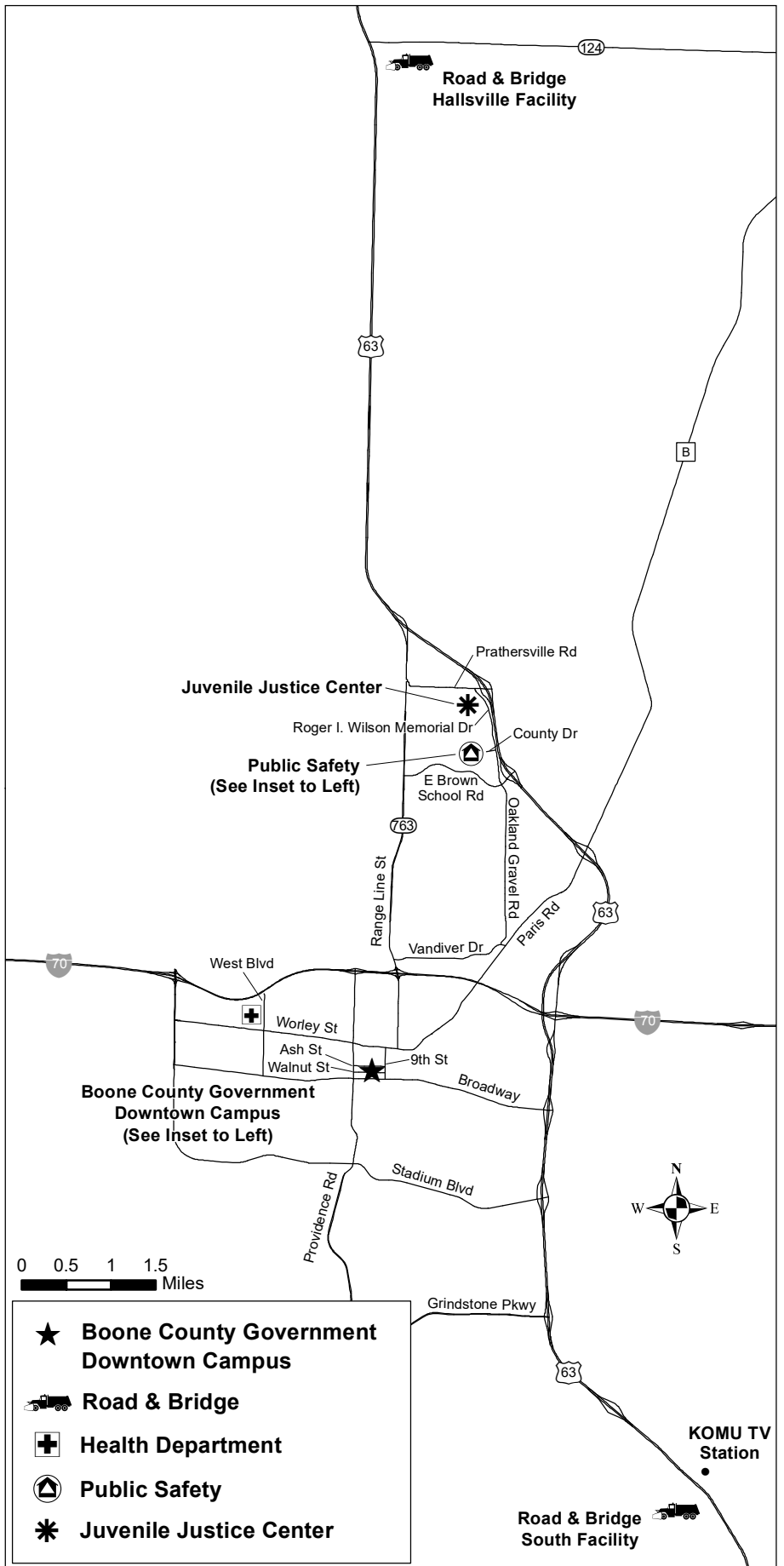


★ Boone County Government Downtown Campus



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

Boone County GIS Department

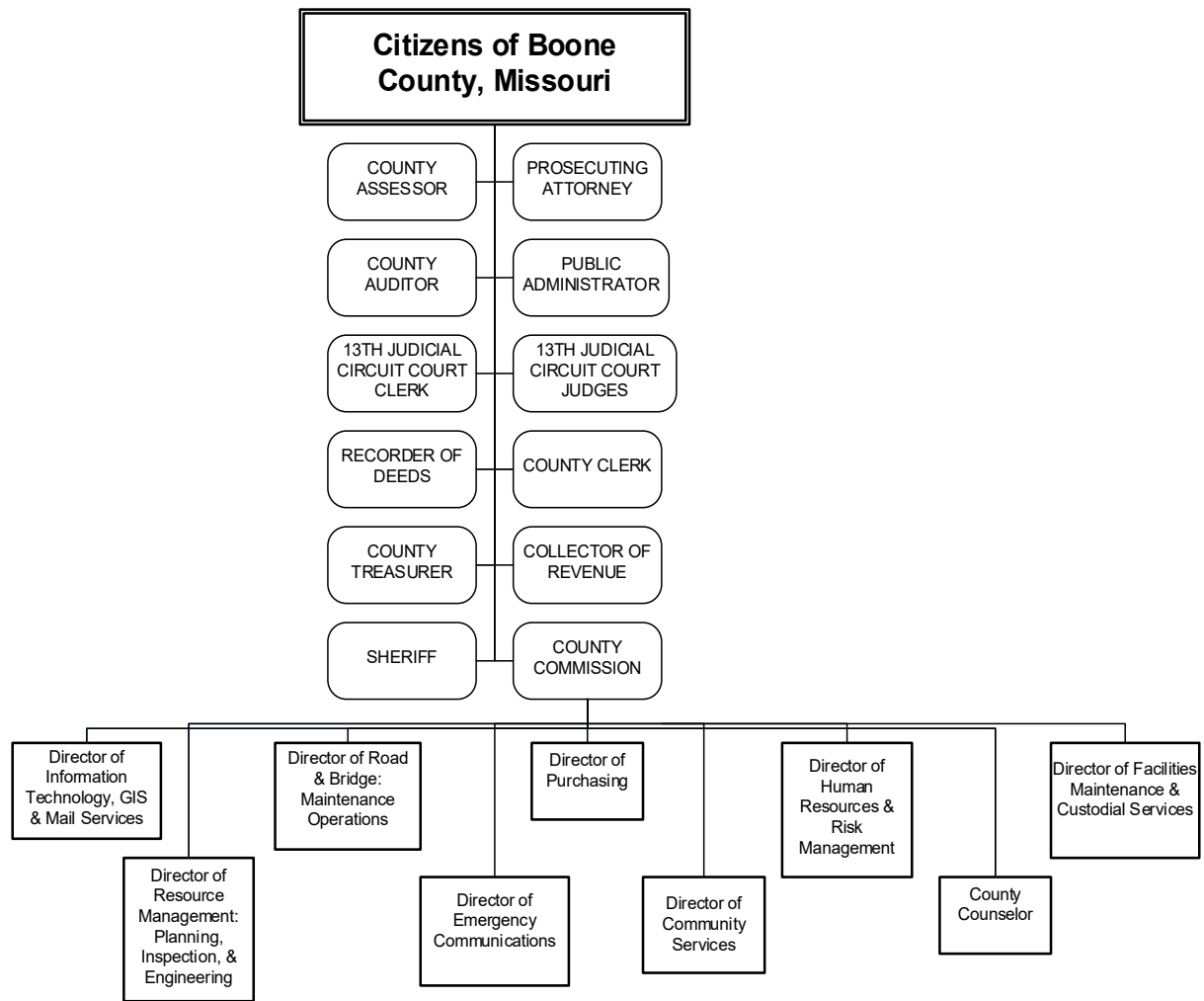


- Boone County Government Downtown Campus**
- Road & Bridge**
- Health Department**
- Public Safety**
- Juvenile Justice Center**

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

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

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

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

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

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

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

Budget Calendar and Process cont'd

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

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

Basis of Accounting and Budgeting

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

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

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

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

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

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

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

Description of the Accounting and Budgeting System cont'd

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

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

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

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

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

Description of Funds

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

Description of the Accounting and Budgeting System cont'd

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

Governmental Funds are used to account for governmental activities.

■ **General Fund (a major fund)**

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

■ **Special Revenue Funds**

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

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

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

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

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

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

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

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

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

■ **Other Special Revenue Funds**

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

■ **Debt Service Funds**

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

Description of the Accounting and Budgeting System cont'd

■ Capital Projects Funds

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

■ Neighborhood Improvement District Funds

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

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

■ Internal Service Funds

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

■ Enterprise Funds

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

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

■ Private Purposes (Non-Expendable) Trust Funds

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

■ Trust and Agency Funds

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

Overview of the Fund-Department-Account Code Structure

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

Description of the Accounting and Budgeting System cont'd

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

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

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

■ Revenue Accounts

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

Description of the Accounting and Budgeting System cont'd

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

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
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. The County Commission approves the budget.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>

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

Fund No.	Fund Name	Description
208	Road Sales Tax	<p>This fund is established and governed by local policy.</p> <p>It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for county road maintenance and improvement. Current authorization for the sales tax sunsets in 2018. The County Commission approves the budget.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the 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>

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

Fund No.	Fund Name	Description
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>
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 County Commission approves the budget and administers the fund.</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	This fund is established and governed by local policy. 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.
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>
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>

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

Fund No.	Fund Name	Description
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>
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121.</p> <p>It accounts for fees authorized and collected pertaining to “conceal and carry” gun permits. The Sheriff approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
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>
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>

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

Fund No.	Fund Name	Description
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>
271	911 Prepaid Wireless Fee Fund	<p>This fund is established and governed by RSMo 190.460.</p> <p>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.</p>
280	Record Preservation Fund	<p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>

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

Fund No.	Fund Name	Description
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
286	Circuit Clerk Garnishment Fee Fund	<p>This fund is established and governed by RSMo 488.305.</p> <p>It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>

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

Fund No.	Fund Name	Description
298	Recovery Act Stimulus Fund	This fund accounts for Coronavirus Aid, Relief and Economic Security (CARES) Act proceeds and distributions. The County Commission approves the budget.

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

Debt Service Funds

305	2010 Series Special Obligation Bonds – Taxable (Recovery Zone Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of the County's \$830,000 bonds issued in 2010 for financing the construction of the Sheriff Annex/Election Equipment Storage Facility. Future principal and interest will be paid using annual appropriations from the General Fund and the Sheriff Civil Charges Fund.</p>
306	2015 Series Special Obligation Bonds – Emergency Communications Center	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$13.32 million bonds issued in 2015 to construct the Emergency Communications Center (ECC). Annual principal and interest is paid from the proceeds of a sales tax approved by voters in 2013.</p>
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

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

389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
390	2011 Series A Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
392	2011 Series B Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
393	2016 Series Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$223,700 bonds issued in 2016 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

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

Capital Project Funds

4XX Various

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

- 405- General Capital Fund
This fund was closed in 2019.
- 410- Emergency Communications Center (ECC) Facility Construction and Technology
- 411- R&B Expansion and Improvement

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

Neighborhood Improvement District (NID) Funds

- 501 Colchester Road Paving
- 502 Logwood Paving
- 503 Clearview Paving
- 504 Bon Gor Lake Estates Paving
- 505 Trails West Paving
- 506 Bearfield Paving
- 507 Lake Sundance Paving
- 508 Walnut Brook Paving
- 509 Pierpont Meadows
- 510 Pin Oak Sanitary Sewer
- 511 New Haven
- 512 University Estates
- 513 Fairway Meadows Sewer
- 514 Trobridge Road
- 515 Wilson Turner
- 516 Hillview Acres
- 517 Cedar Gate
- 518 Hartsburg Hills Road
- 519 Applewood Creek Road
- 520 Good Time Acres Road
- 521 Summer Lane Road
- 522 Hill Creek Sanitary Sewer
- 523 W.B. Smith Sewer
- 524 Brown Station Sewer
- 525 Country Squire Sewer
- 526 Lakewood/Valley Creek Road
- 527 Manchester Heights Sewer
- 528 Phenora North Sewer
- 529 Bolli Road Sewer

NID funds are established by local policy.

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	<p>Self-Insured Workers Compensation</p> <p><i>Effective June 2013, the County obtains workers' compensation coverage through the Missouri Association of Counties (MAC) WC Trust.</i></p>	<p>This fund is established by local policy.</p> <p>It accounts for operations for the self-insured workers compensation plan for county employees.</p>
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	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets. The County Commission approves the budget; the Director of Facilities Maintenance administers the various budgets.</p>
622	Capital Repair and Replacement Fund – Family Health Center Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center. The County Commission approves the budget.</p>
623	Capital Repair and Replacement Fund – Health Department Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department. The county Commission approves the budget.</p>
624	Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget. The County Commission approves the budget.</p>

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

625	Capital Repair and Replacement Fund – Emergency Communications Center	<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 the Emergency Communication Center. The resources are derived from annual appropriations from the annual operating budget. The County Commission approves the budget.</p>
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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 \$6,000 or more or where multiple purchases over a 90-day period accumulate to \$6,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

Debt Policy:

- The County 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 2021 Budget total \$1,036,783 which represents approximately 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, \$872,737 relate to special obligation bonds associated with land and building acquisition and \$164,046 relate to NID general obligation bonds.

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

General Obligation Bonds:

\$450,000 2011A general obligation neighborhood road improvements bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%.	55,000
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Sub-total: General Obligation Debt – Road NIDs	\$ 55,000
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\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	489,800
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\$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%	193,000
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\$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%	77,436
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Summary of Long-Term Debt cont'd

\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031: interest at 4.0% to 5.0% 51,000

\$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% 188,100

Sub-total: General Obligation Debt – Sewer NIDs 999,336

Total: All General Obligation Debt \$ **1,054,336**

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. 9,935,000

Total: All Special Obligation Debt \$ **9,935,000**

Total Combined Debt: \$ **10,989,336**

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	\$ 55,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,638,243	\$ 2,861,757	\$ 999,336

Summary of Long-Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2021	585,000.00	287,418.76	136,120.26	28,240.80	721,120.26	315,659.56	1,036,779.82
2022	595,000.00	272,643.76	83,582.07	25,338.37	678,582.07	297,982.13	976,564.20
2023	615,000.00	254,493.76	85,051.07	23,461.37	700,051.07	277,955.13	978,006.20
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
2026-2030	3,580,000.00	770,643.80	484,534.66	59,657.79	4,064,534.66	830,301.59	4,894,836.25
2031-2035	3,270,000.00	203,690.66	71,966.03	7,648.97	3,341,966.03	211,339.63	3,553,305.66
2036-2040	0.00	0.00	14,242.79	391.68	14,242.79	391.68	14,634.47
Total	\$ 9,935,000.00	2,241,028.26	1,054,335.84	185,708.10	10,989,335.84	2,426,736.36	13,416,072.20

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 \$309,853,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$ 3,098,539,000
Constitutional Debt Limit (10%):	\$ 309,853,000
Debt outstanding at January 1 applicable to debt limit:	\$ 1,054,336
Debt outstanding at January 1 as a percentage of debt limit:	0.3%

Financial Summaries—

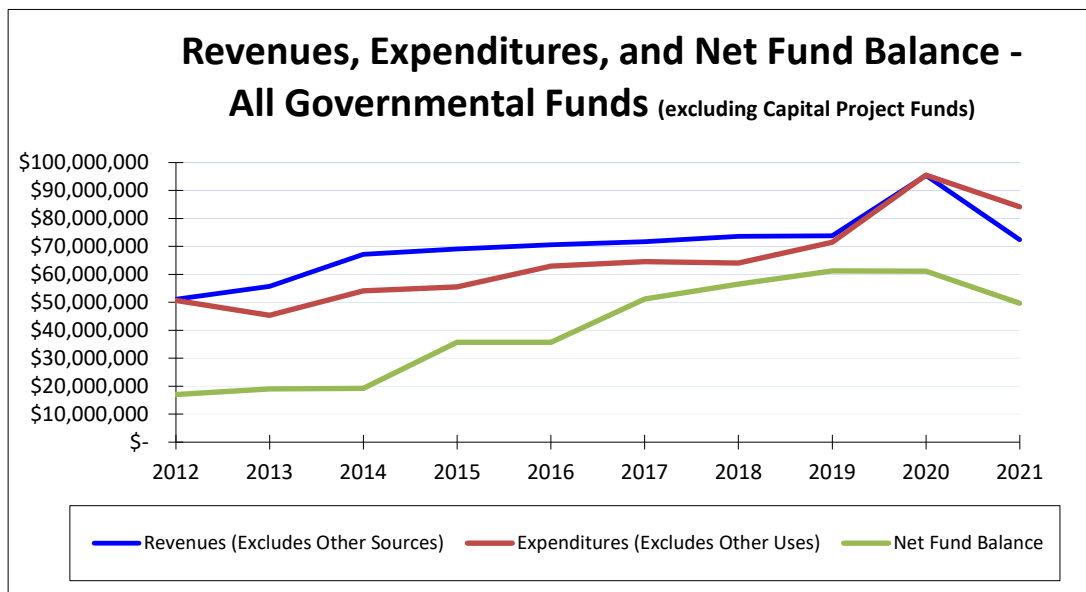
This section contains the following information:

- 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)

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Revenues (Excludes Other Sources)	\$51,094,042	\$55,734,573	\$67,156,679	\$69,075,258	\$70,589,700
Expenditures (Excludes Other Uses)	\$50,690,252	\$45,345,945	\$54,096,677	\$55,509,273	\$62,891,547
Net Fund Balance	\$16,998,190	\$19,036,166	\$19,285,845	\$35,729,110	\$35,729,110
	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget
Revenues (Excludes Other Sources)	\$71,635,975	\$73,618,466	\$73,761,128	\$95,394,345	\$72,346,224
Expenditures (Excludes Other Uses)	\$64,540,179	\$64,055,250	\$71,438,224	\$95,522,745	\$84,091,891
Net Fund Balance	\$51,202,647	\$56,465,866	\$61,231,038	\$61,158,980	\$49,640,615



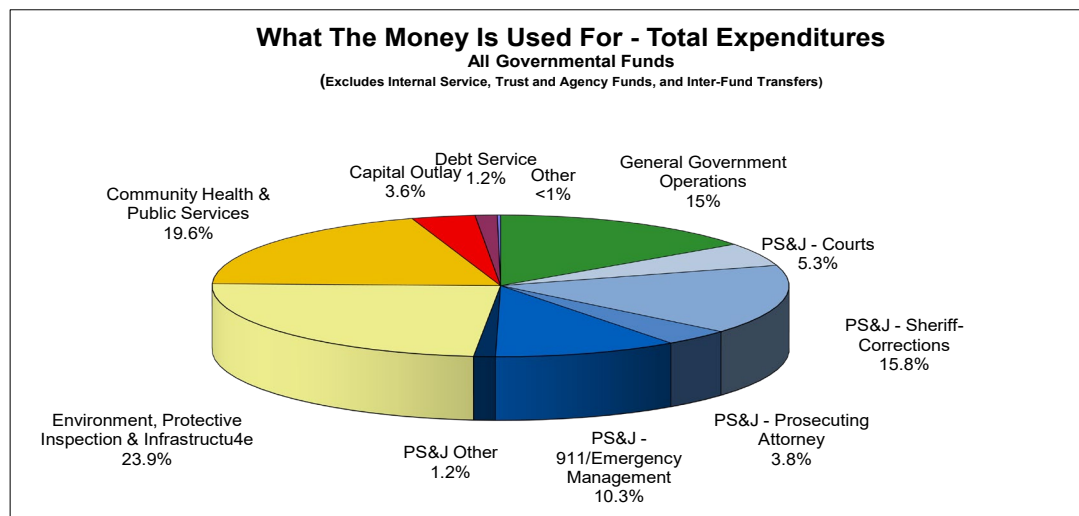
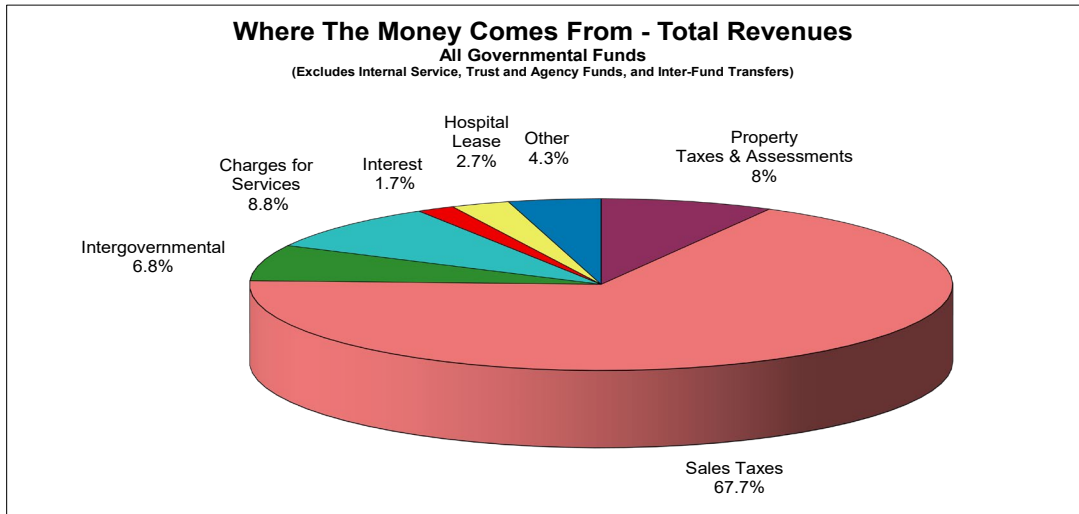
The graph above illustrates revenue, expenditure, and net fund balance trends over the past 10 years. **Significant fluctuations in fiscal years 2012 through 2015 are attributable to the following which are explained in further detail within the Budget Message:**

- Two new permanent, dedicated sales tax levies approved by voters: Community Children’s Services and 911/Emergency Management
- Favorable revenue variances (2013 through 2014)
- Favorable spending variances in the Community Children’s Services Fund and the 911/Emergency Management Sales Tax Fund (2013-2018); a large number of extended staff vacancies within County offices (primarily in the General Fund), resulting in increased favorable spending variances (2013 through 2018)
- Planned use of fund balance for non-recurring needs (2019-2020)

Financial Summaries cont'd

2021 Budget – All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes & Assessments	\$ 5,755,880
Sales Taxes	48,991,000
Intergovernmental	4,913,009
Charges for Services	6,398,227
Interest	1,255,729
Hospital Lease	1,950,000
Other	3,082,379
Total Revenues	\$ 72,346,224
Other Financing Sources	1,054,639
Fund Balance Used for Operations	12,322,384
Total Financing Sources	\$ 85,723,247

What The Money Is Used For

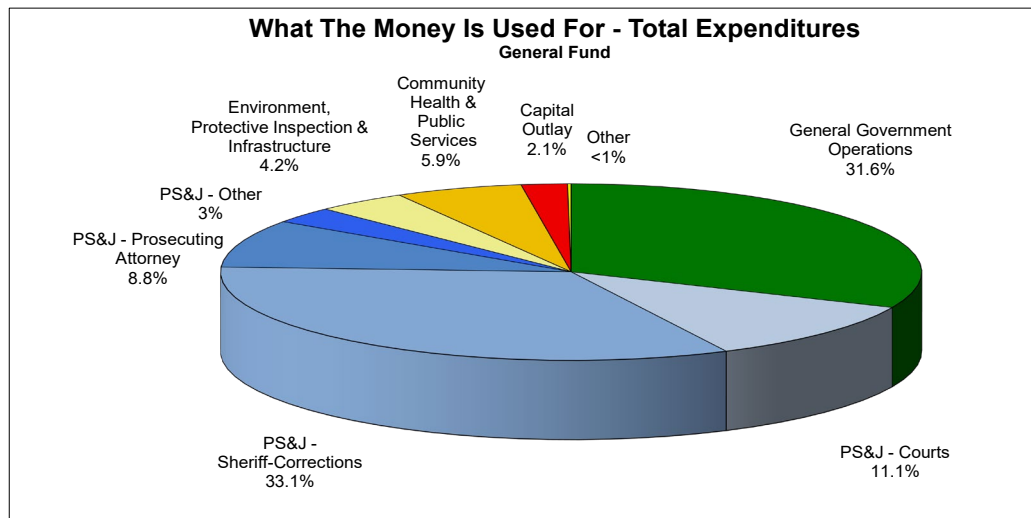
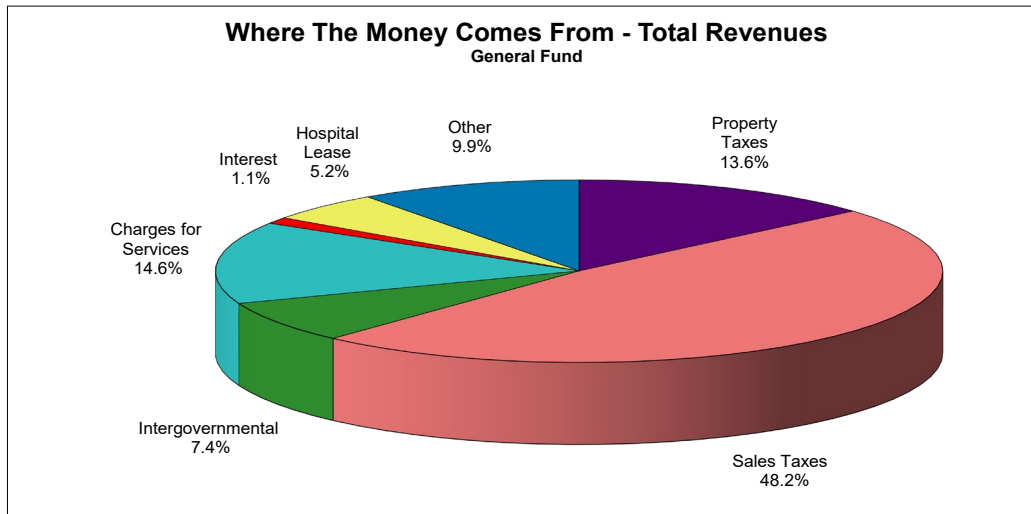
General Government Operations	\$ 12,653,198	**
PS&J - Courts	4,473,383	
PS&J - Sheriff-Corrections	13,316,524	
PS&J - Prosecuting Attorney	3,176,481	
PS&J - 911/Emergency Management	8,666,283	
PS&J - Other	1,017,562	***
Environment, Protective Inspection & Infrastructure	20,130,486	
Community Health & Public Services	16,466,948	
Capital Outlay	2,996,990	
Debt Service	1,036,783	
Other	157,253	
Total Expenditures	\$ 84,091,891	
Total Other Financing Uses	911,636	
Total Financial Uses	\$ 85,003,527	

** 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

2021 Budget – General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$ 3,985,700
Sales Taxes	14,123,000
Intergovernmental	2,171,017
Charges for Services	4,266,196
Interest	337,131
Hospital Lease	1,520,000
Other	2,902,095
Total Revenues	\$ 29,305,139
Other Financing Sources	40,399
Fund Balance Used for Operations	2,448,741
Total Financing Sources	\$ 31,794,279

What The Money Is Used for

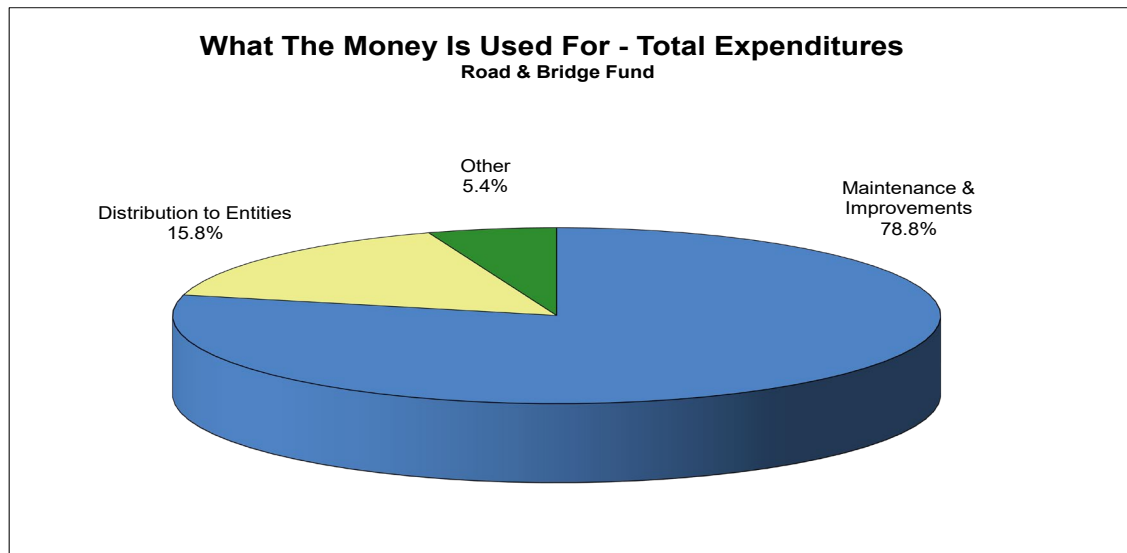
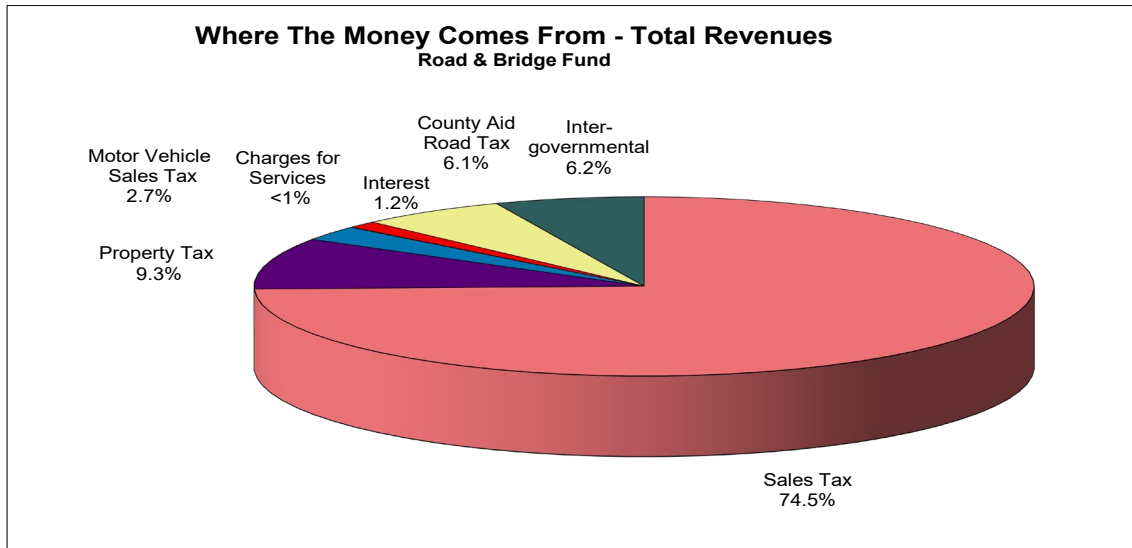
General Government Operations	\$ 10,053,955	**
PS&J - Courts	3,529,822	
PS&J - Sheriff/Corrections	10,533,857	
PS&J - Prosecuting Attorney	2,792,154	
PS&J - Other	946,262	***
Environment, Protective Inspection & Infrastructure	1,339,536	
Community Health & Public Services	1,870,398	
Capital Outlay	675,295	
Debt Service	-	
Other	53,000	
Total Expenditures	31,794,279	
Total Other Financing Uses	-	
Total Financial Uses	\$ 31,794,279	

** 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

2021 Budget – Road & Bridge Fund (Major Fund)



Where The Money Comes From

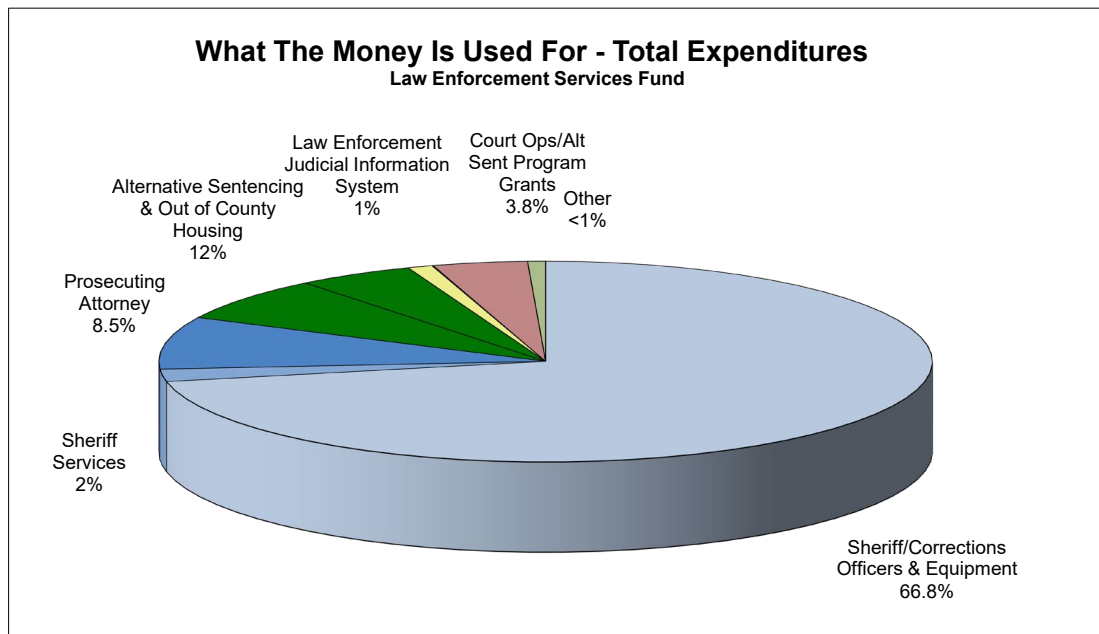
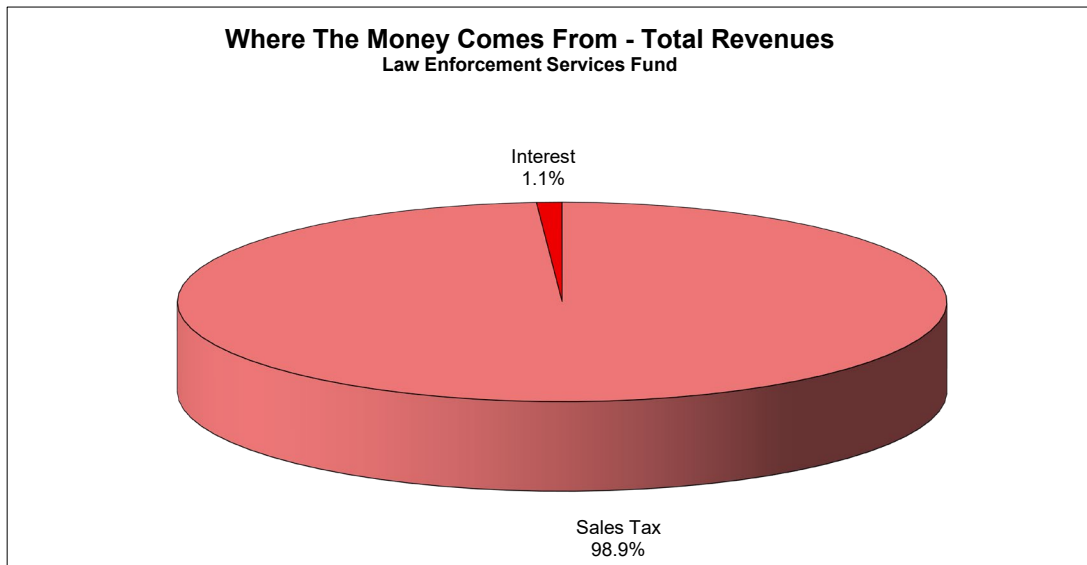
Sales Tax	\$ 13,621,250
Property Tax	1,697,175
Motor Vehicle Sales Tax	489,750
Charges for Services	7,505
Interest & Other	225,970
County Aid Road Tax	1,114,000
Intergovernmental	1,133,601
Total Revenues	\$ 18,289,251
Other Financing Sources	100,525
Fund Balance Used for Operations	1,322,229
Total Financing Sources	\$ 19,712,005

What The Money Is Used for

Property Tax Distribution	\$ 284,600
Sales Tax Distribution	2,756,910
Road Maintenance	6,016,133
Fleet Maintenance Operations	1,383,927
Traffic/Sign	126,714
Infrastructure Preservation/Rehab	5,700,000
Design & Construction	359,072
Stormwater Administration	154,950
RB & RM Administration	544,380
Engineering	1,113,309
Administrative Services Charge	675,000
Facilities Maintenance/Custodial	123,820
Facility Repair & Replacement	150,000
Insurance Activity	233,000
CART/MV Distribution to Road District	80,190
Other	10,000
Total Expenditures	\$ 19,712,005
Total Other Financing Uses	-
Total Financial Uses	\$ 19,712,005

Financial Summaries cont'd

2021 Budget– Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

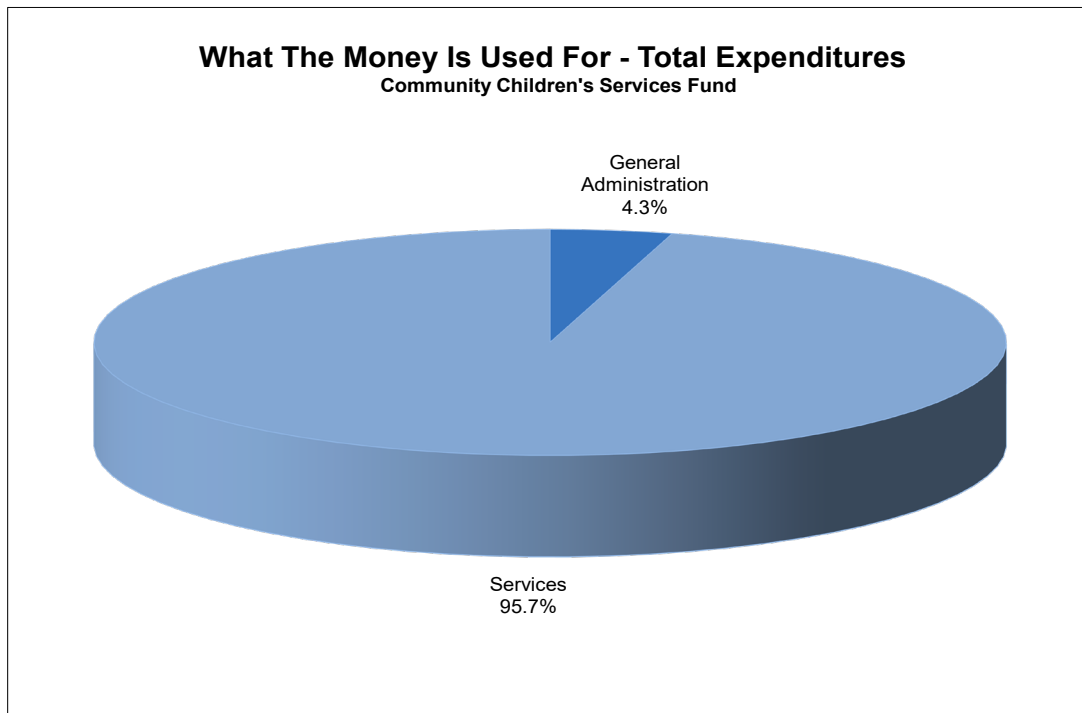
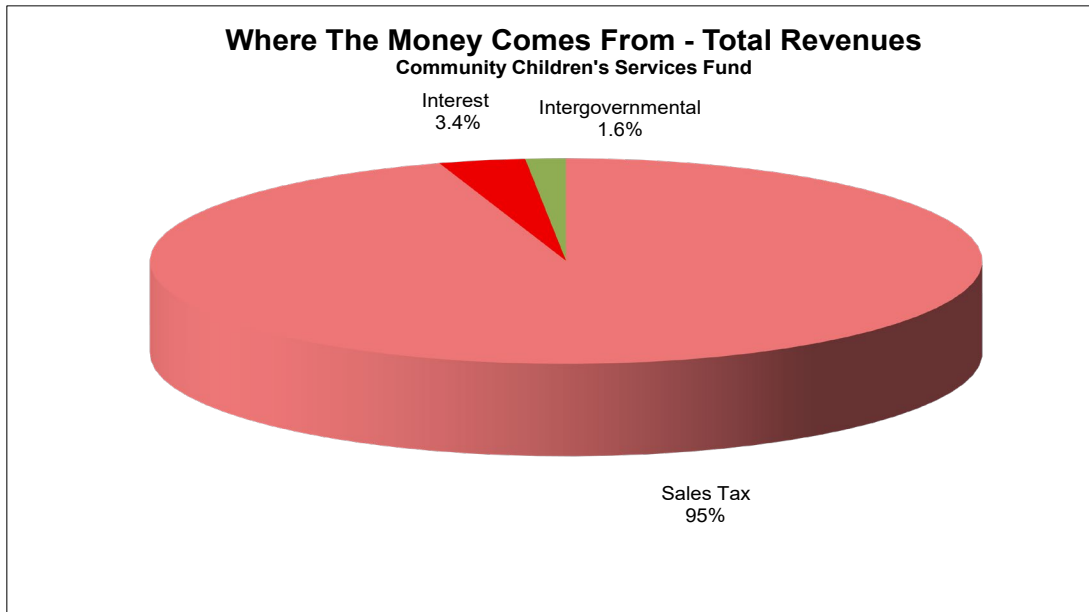
Sales Tax	\$3,528,000
Charges for Services	500
Interest	37,600
Total Revenues	<u>\$3,566,100</u>
Other Financing Sources	40,978
Fund Balance Used for Operations	299,424
Total Financing Sources	<u>\$3,906,502</u>

What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,780,921
Prosecuting Attorney	336,799
Alternative Sentencing	283,381
Out of County Housing	195,000
Law Enforcement Judicial Information System-County	41,500
Law Enforcement Judicial Information System-Court	2,100
Other	29,800
Total Expenditures	<u>\$3,669,501</u>
Total Other Financing Uses	-
Total Financial Uses	<u>\$3,669,501</u>

Financial Summaries cont'd

2021 Budget– Community Children's Services Fund (Major Fund)



Where The Money Comes From

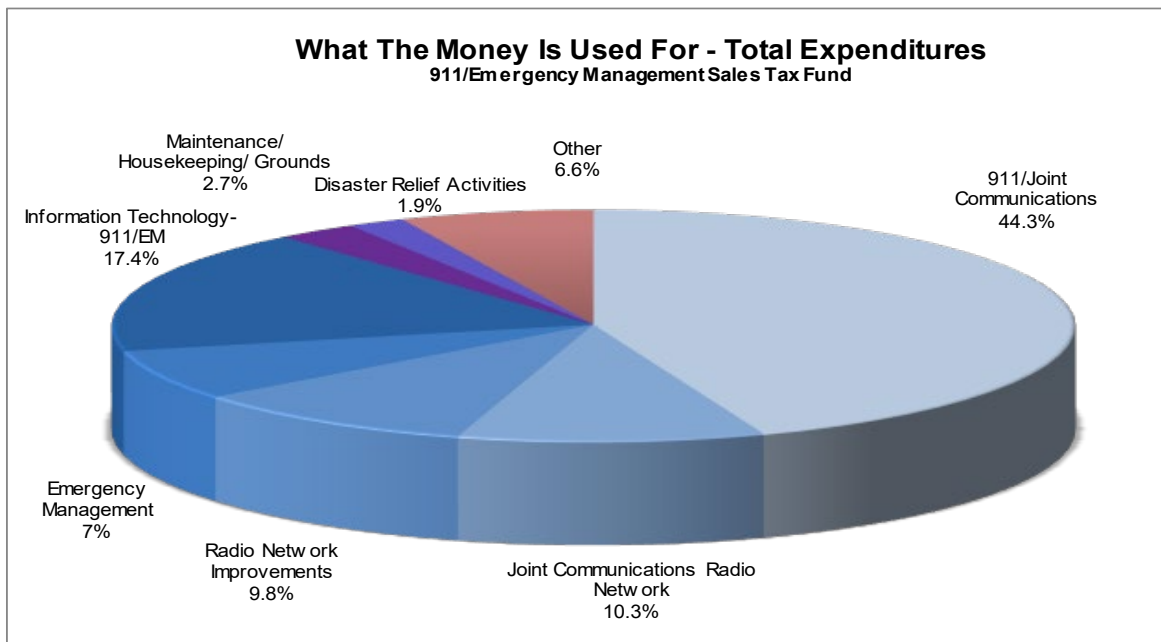
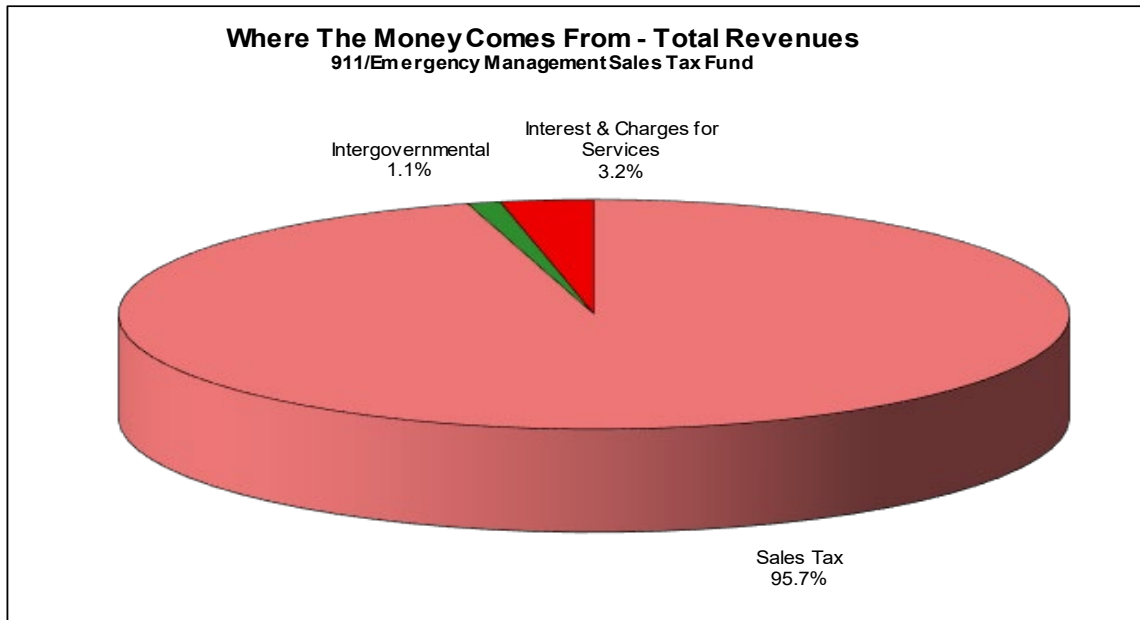
Sales Tax	\$ 6,642,000
Interest	\$ 235,000
Intergovernmental	\$ 110,000
Total Revenues	\$ 6,987,000
Other Financing Sources	-
Fund Balance Used for Operations	6,295,559
Total Financing Sources	\$ 13,282,559

What The Money Is Used for

General Administration	\$ 573,559
Services	12,709,000
Total Expenditures	\$ 13,282,559
Total Other Financing Uses	-
Total Financial Uses	\$ 13,282,559

Financial Summaries cont'd

2021 Budget- 911/Emergency Management Sales Tax Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$ 10,287,000
Intergovernmental	120,510
Charges for Services	750
Interest	340,000
Total Revenues	\$ 10,748,260
Other Financing Sources	-
Fund Balance Used for Operations	469,241
Total Financing Sources	\$ 11,217,501

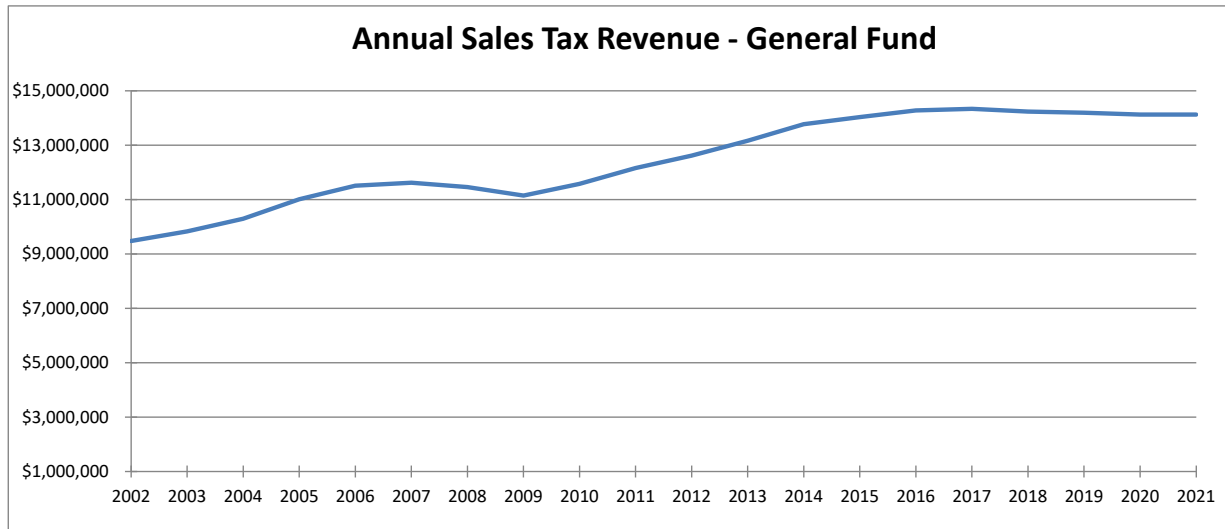
What The Money Is Used for

911/Joint Communications Operations	\$ 4,582,026
Joint Communications Radio Network	1,060,750
Radio Network Improvements	1,012,000
Emergency Management Operations	726,798
Information Technology-911/EM	1,804,400
Maintenance/Housekeeping/Grounds	283,035
Disaster Relief Activities	200,000
Other	679,205
Total Expenditures	\$ 10,348,214
Total Other Financing Uses	869,287
Total Financial Uses	\$ 11,217,501

Financial Summaries cont'd

Sales Tax

	<u>2002 Actual</u>	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>
Sales Tax	\$9,476,493	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804
Sales Tax Growth Rate		3.6%	4.7%	6.9%	4.5%
	<u>2007 Actual</u>	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>
Sales Tax	\$11,618,935	\$11,460,782	\$11,144,410	\$11,579,077	\$12,162,398
Sales Tax Growth Rate	0.9%	-1.4%	-2.8%	3.9%	5.0%
	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Actual</u>	<u>2015 Actual</u>	<u>2016 Actual</u>
Sales Tax	\$12,619,573	\$13,165,037	13,770,424	14,034,684	14,281,327
Sales Tax Growth Rate	3.8%	4.3%	4.6%	1.9%	1.8%
	<u>2017 Actual</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Estimated</u>	<u>2021 Budget</u>
Sales Tax	14,335,906	14,233,384	14,193,550	14,123,000	14,123,000
Sales Tax Growth Rate	0.4%	-0.7%	-0.3%	-0.5%	0.0%



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



Fund Statements—

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

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



Governmental Funds

Fund Statement—All Governmental Funds Combined

(Excluding Capital Project Funds)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 5,542,336	6,217,400	5,603,925	5,682,875
Assessments	154,288	108,284	132,088	73,005
Sales Taxes	49,783,514	48,994,000	48,991,000	48,991,000
Franchise Taxes	164,802	163,000	163,500	165,000
Licenses and Permits	755,671	742,046	1,002,292	715,664
Intergovernmental	3,970,247	26,936,555	26,864,173	4,913,009
Charges for Services	6,379,422	6,437,470	6,621,687	6,398,227
Fines and Forfeitures	22,469	10,000	8,000	10,000
Interest	2,466,374	1,610,840	1,213,160	1,255,729
Hospital Lease	2,508,196	2,546,500	2,565,382	1,950,000
Other	2,013,809	2,236,649	2,229,138	2,191,715
Total Revenues	73,761,128	96,002,744	95,394,345	72,346,224
Other Financing Sources				
Transfer In from other funds	1,740,745	1,099,547	1,064,216	911,636
Proceeds of Long-Term Debt	3,056	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	225,188	224,343	206,940	143,003
Total Other Financing Sources	1,968,989	1,323,890	1,271,156	1,054,639
Fund Balance Used for Operations	4,911,521	13,946,723	3,510,900	12,322,384
TOTAL FINANCIAL SOURCES	\$ 80,641,638	111,273,357	100,176,401	85,723,247
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 30,129,352	33,080,290	30,785,755	32,648,638
Materials & Supplies	3,281,459	3,777,675	3,885,937	3,686,348
Dues Travel & Training	490,846	866,214	349,325	829,081
Utilities	1,086,187	1,200,812	1,089,063	1,179,842
Vehicle Expense	1,002,539	1,016,952	840,716	1,053,381
Equip & Bldg Maintenance	886,271	1,198,054	1,089,365	1,052,982
Contractual Services	22,141,464	27,803,162	21,705,476	28,936,229
Debt Service (Principal and Interest)	1,133,666	1,126,857	1,126,856	1,036,783
Emergency	-	1,191,607	-	1,252,000
Other	6,831,157	33,389,686	29,919,826	9,419,617
Fixed Asset Additions	4,455,283	5,522,501	4,730,426	2,996,990
Total Expenditures	71,438,224	110,173,810	95,522,745	84,091,891
Other Financing Uses				
Transfer Out to other funds	5,485,745	1,099,547	1,090,237	911,636
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	5,485,745	1,099,547	1,090,237	911,636
TOTAL FINANCIAL USES	\$ 76,923,969	111,273,357	96,612,982	85,003,527
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 83,346,746	82,278,650	82,278,650	78,667,669
Less encumbrances, beginning of year	(3,539,544)	(3,663,500)	(3,663,500)	-
Add encumbrances, end of year	3,665,300	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(1,193,852)	(13,946,723)	52,519	(11,602,664)
FUND BALANCE (GAAP), end of year	82,278,650	64,668,427	78,667,669	67,065,005
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(21,047,612)	(17,486,922)	(17,508,689)	(17,424,390)
NET FUND BALANCE, end of year	\$ 61,231,038	47,181,505	61,158,980	49,640,615

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,887,585	4,534,300	3,926,700	3,985,700
Assessments	-	-	-	-
Sales Taxes	14,193,550	14,123,000	14,123,000	14,123,000
Franchise Taxes	164,802	163,000	163,500	165,000
Licenses and Permits	682,965	673,549	898,362	613,335
Intergovernmental	2,292,705	3,188,265	3,291,639	2,171,017
Charges for Services	4,202,743	4,255,613	4,327,907	4,266,196
Fines and Forfeitures	8,708	10,000	8,000	10,000
Interest	580,074	417,031	319,910	337,131
Hospital Lease	1,952,178	1,981,500	1,996,687	1,520,000
Other	1,958,138	2,172,439	2,147,010	2,113,760
Total Revenues	29,923,448	31,518,697	31,202,715	29,305,139
Other Financing Sources				
Transfer In from other funds	144,600	187,136	151,806	38,899
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	39,131	1,500	51,000	1,500
Total Other Financing Sources	183,731	188,636	202,806	40,399
Fund Balance Used for Operations	-	2,597,043	-	2,448,741
TOTAL FINANCIAL SOURCES	\$ 30,107,179	34,304,376	31,405,521	31,794,279
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 17,955,498	19,325,174	18,240,990	19,057,976
Materials & Supplies	688,179	1,087,222	979,677	976,134
Dues Travel & Training	242,942	426,074	202,477	419,982
Utilities	556,207	602,614	552,813	580,306
Vehicle Expense	373,364	347,686	308,911	323,977
Equip & Bldg Maintenance	244,415	359,595	338,588	335,640
Contractual Services	2,972,260	3,604,155	3,139,348	3,651,599
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	822,847	-	850,000
Other	4,600,463	6,338,803	5,633,992	4,923,370
Fixed Asset Additions	1,847,900	1,378,461	1,020,557	675,295
Total Expenditures	29,481,228	34,292,631	30,417,353	31,794,279
Other Financing Uses				
Transfer Out to other funds	580,558	11,745	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	580,558	11,745	-	-
TOTAL FINANCIAL USES	\$ 30,061,786	34,304,376	30,417,353	31,794,279
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,941,809	19,698,391	19,698,391	19,633,549
Less encumbrances, beginning of year	(341,821)	(1,053,010)	(1,053,010)	-
Add encumbrances, end of year	1,053,010	-	-	-
Fund Balance Increase (Decrease) resulting from operations	45,393	(2,597,043)	988,168	(2,448,741)
FUND BALANCE (GAAP), end of year	19,698,391	16,048,338	19,633,549	17,184,808
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,396,685)	(343,675)	(343,675)	(343,675)
NET FUND BALANCE, end of year	\$ 18,301,706	15,704,663	19,289,874	16,841,133
Net Fund Balance as a percent of expenditures	62.08%	45.80%	63.42%	52.97%

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,654,751	1,683,100	1,677,225	1,697,175
Assessments	-	-	-	-
Sales Taxes	14,722,991	14,111,000	14,111,000	14,111,000
Franchise Taxes	-	-	-	-
Licenses and Permits	9,848	9,375	11,180	10,175
Intergovernmental	1,299,540	1,864,570	1,867,871	2,247,601
Charges for Services	36,096	7,765	47,181	7,505
Fines and Forfeitures	-	-	-	-
Interest	476,198	299,025	161,729	161,825
Hospital Lease	-	-	-	-
Other	32,346	57,125	58,704	53,970
Total Revenues	18,231,770	18,031,960	17,934,890	18,289,251
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	142,592	165,750	100,451	100,525
Total Other Financing Sources	142,592	165,750	100,451	100,525
Fund Balance Used for Operations	4,287,369	2,744,815	-	1,322,229
TOTAL FINANCIAL SOURCES	\$ 22,661,731	20,942,525	18,035,341	19,712,005
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,263,207	4,405,740	4,371,839	4,337,966
Materials & Supplies	2,267,569	2,152,865	2,042,902	2,212,813
Dues Travel & Training	28,077	46,675	11,422	40,107
Utilities	98,740	115,262	104,457	125,372
Vehicle Expense	613,943	637,134	515,738	699,909
Equip & Bldg Maintenance	324,139	269,143	262,854	270,169
Contractual Services	10,145,303	9,133,679	5,287,928	9,891,608
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	250,000	-	250,000
Other	830,121	2,917,702	2,786,638	963,006
Fixed Asset Additions	590,632	1,014,325	826,579	921,055
Total Expenditures	19,161,731	20,942,525	16,210,357	19,712,005
Other Financing Uses				
Transfer Out to other funds	3,500,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	3,500,000	-	-	-
TOTAL FINANCIAL USES	\$ 22,661,731	20,942,525	16,210,357	19,712,005
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 16,814,660	13,157,906	13,157,906	14,133,702
Less encumbrances, beginning of year	(218,573)	(849,188)	(849,188)	-
Add encumbrances, end of year	849,188	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,287,369)	(2,744,815)	1,824,984	(1,322,229)
FUND BALANCE (GAAP), end of year	13,157,906	9,563,903	14,133,702	12,811,473
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(7,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
NET FUND BALANCE, end of year	\$ 6,157,906	4,563,903	9,133,702	7,811,473
Net Fund Balance as a percent of expenditures	32.14%	21.79%	56.34%	39.63%

Governmental Funds

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

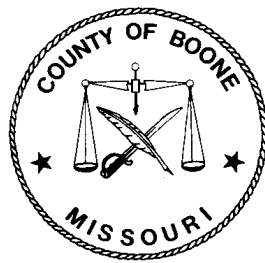
	Departments funded by Road & Bridge Sales Tax				
	2040 R&B Road Maintenance	2041 Infrastructure Preservat/Rehab	2042 R&B Fleet Maintenance Operations	2043 R&B Traffic & Sign Operations	2044 R&B Administration
REVENUES:					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental	33,751	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	-	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	124,700	-	29,795	-	-
Total Revenues	\$ 158,451	\$ -	\$ 29,795	\$ -	\$ -
EXPENDITURES:					
Personal Services	2,638,574	-	357,132	109,954	259,849
Materials & Supplies	2,141,478	-	32,354	16,592	6,048
Dues Travel & Training	10,360	-	5,332	18	6,234
Utilities	8,166	-	12,168	-	4,200
Vehicle Expense	-	-	685,108	-	120
Equip & Bldg Maintenance	-	-	235,000	-	1,893
Contractual Services	185,600	5,700,000	15,333	150	25,677
Emergency	150,000	-	-	-	-
Other	2,500	-	500	-	11,970
Fixed Asset Additions	879,455	-	41,000	-	-
Total Expenditures	\$ 6,016,133	\$ 5,700,000	\$ 1,383,927	\$ 126,714	\$ 315,991
FUND BALANCE USED FOR OPERATIONS					

Governmental Funds

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

Departments funded by Road & Bridge Sales Tax

2045 Resourse Mgmt Road Inspection	2046 Stormwater Administration	2047 R&B Facilities Maintenance/ Custodial	2048 Insurance Claim Activity	2049 R&B Non-Departmental	2081 Resource Management Administration	2082 Resource Management Engineering	Total
\$ -	\$ -	\$ -	\$ -	\$ 1,697,175	\$ -	\$ -	\$ 1,697,175
-	-	-	-	14,111,000	-	-	14,111,000
8,000	2,175	-	-	-	-	-	10,175
-	-	-	-	1,625,850	-	588,000	2,247,601
5	200	-	-	7,300	-	-	7,505
-	-	-	-	-	-	-	-
-	-	-	-	161,825	-	-	161,825
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	154,495
\$ 8,005	\$ 2,375	\$ -	\$ -	\$ 17,603,150	\$ -	\$ 588,000	\$ 18,389,776
265,848	131,534	-	-	-	72,978	502,097	4,337,966
2,496	3,853	2,500	-	-	3,131	4,361	2,212,813
1,066	4,041	-	-	-	309	12,747	40,107
4,416	665	89,709	-	-	492	5,556	125,372
10,980	925	-	-	-	-	2,776	699,909
200	2,082	29,311	-	-	1,139	544	270,169
23,634	4,244	600	233,000	3,121,700	156	581,514	9,891,608
-	-	-	-	-	100,000	-	250,000
50,432	7,606	151,700	-	685,000	50,184	3,114	963,006
-	-	-	-	-	-	600	921,055
\$ 359,072	\$ 154,950	\$ 273,820	\$ 233,000	\$ 3,806,700	\$ 228,389	\$ 1,113,309	\$ 19,712,005
							\$ 1,322,229



Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,545,740	3,528,000	3,528,000	3,528,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	183	500	500	500
Fines and Forfeitures	-	-	-	-
Interest	83,337	53,100	37,419	37,600
Hospital Lease	-	-	-	-
Other	2,359	-	2,059	-
Total Revenues	3,631,619	3,581,600	3,567,978	3,566,100
Other Financing Sources				
Transfer In from other funds	-	6,202	6,201	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	42,511	57,093	53,524	40,978
Total Other Financing Sources	42,511	63,295	59,725	40,978
Fund Balance Used for Operations	-	486,001	193,092	299,424
TOTAL FINANCIAL SOURCES	\$ 3,674,130	4,130,896	3,820,795	3,906,502
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,558,200	2,828,397	2,637,539	2,794,587
Materials & Supplies	103,672	154,015	143,144	143,993
Dues Travel & Training	15,264	33,747	10,969	30,295
Utilities	57,832	60,391	58,650	58,337
Vehicle Expense	16	50	20	-
Equip & Bldg Maintenance	47,317	66,386	47,650	52,033
Contractual Services	347,760	322,175	289,457	309,742
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	4,300	-	25,000
Other	(2,739)	53,237	34,357	47,573
Fixed Asset Additions	458,122	608,198	599,009	444,942
Total Expenditures	3,585,444	4,130,896	3,820,795	3,906,502
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,585,444	4,130,896	3,820,795	3,906,502
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,818,603	2,810,102	2,810,102	2,532,160
Less encumbrances, beginning of year	(182,037)	(84,850)	(84,850)	-
Add encumbrances, end of year	84,850	-	-	-
Fund Balance Increase (Decrease) resulting from operations	88,686	(486,001)	(193,092)	(299,424)
FUND BALANCE (GAAP), end of year	2,810,102	2,239,251	2,532,160	2,232,736
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,352,450)	(1,267,600)	(1,267,600)	(1,267,600)
NET FUND BALANCE, end of year	\$ 1,457,652	971,651	1,264,560	965,136
Net Fund Balance as a percent of expenditures	40.65%	23.52%	33.10%	24.71%

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

	2900	2901	2902	2903	2904
	Revenue	Sheriff Operations	Adult Detention	Prosecuting Attorney	Alternative Sentencing
REVENUES:					
Taxes	\$ 3,528,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	500
Fines and Forfeitures	-	-	-	-	-
Interest	37,600	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	-	40,978	-	-	-
Total Revenues	\$ 3,565,600	\$ 40,978	\$ -	\$ -	\$ 500
EXPENDITURES:					
Personal Services	-	1,251,941	828,355	324,529	156,911
Materials & Supplies	-	129,772	2,521	7,000	4,700
Dues Travel & Training	-	17,840	-	3,770	4,685
Utilities	-	32,012	-	1,500	11,180
Vehicle Expense	-	-	-	-	-
Equip & Bldg Maintenance	-	44,702	6,981	-	350
Contractual Services	2,500	21,855	-	-	60,432
Emergency	25,000	-	-	-	-
Other	27,300	-	-	-	45,123
Fixed Asset Additions	-	444,942	-	-	-
Total Expenditures	\$ 54,800	\$ 1,943,064	\$ 837,857	\$ 336,799	\$ 283,381

REVENUES OVER (UNDER) EXPENDITURES

Governmental Funds

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

Departments funded by Law Enforcement Sales Tax

<u>2905 Judicial Info System</u>	<u>2906 Contract Inmate Housing</u>	<u>2907 Information System -Court</u>	<u>2908 Court/ Altern. Sentencing Programs</u>	<u>2909 Information System -Court</u>	<u>2910 Sheriff/ Detention Administration</u>	<u>Fund 290 Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,528,000
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	500
-	-	-	-	-	-	-
-	-	-	-	-	-	37,600
-	-	-	-	-	-	-
-	-	-	-	-	-	40,978
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,607,078</u>
-	-	-	157,746	75,105	-	2,794,587
-	-	-	-	-	-	143,993
-	-	-	-	4,000	-	30,295
11,545	-	2,100	-	-	-	58,337
-	-	-	-	-	-	-
-	-	-	-	-	-	52,033
29,955	195,000	-	-	-	-	309,742
-	-	-	-	-	-	25,000
-	-	-	-	150	-	72,573
-	-	-	-	-	-	444,942
<u>\$ 41,500</u>	<u>\$ 195,000</u>	<u>\$ 2,100</u>	<u>\$ 157,746</u>	<u>\$ 79,255</u>	<u>\$ -</u>	<u>\$ 3,931,502</u>
						<u>\$ (324,424)</u>

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	6,675,451	6,642,000	6,642,000	6,642,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	160,000	50,000	110,000
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	462,100	313,000	224,415	235,000
Hospital Lease	-	-	-	-
Other	7,547	-	1,369	-
Total Revenues	7,145,098	7,115,000	6,917,784	6,987,000
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	25,333	5,326,790	2,717,393	6,295,559
TOTAL FINANCIAL SOURCES	\$ 7,170,431	12,441,790	9,635,177	13,282,559
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 251,837	292,253	225,898	285,523
Materials & Supplies	3,023	5,970	5,310	5,810
Dues Travel & Training	3,057	14,720	1,100	14,645
Utilities	2,744	4,102	3,126	3,505
Vehicle Expense	41	500	20	-
Equip & Bldg Maintenance	204	1,000	1,000	1,024
Contractual Services	6,580,592	11,489,578	10,180,559	12,334,631
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,720	-	15,000
Other	316,784	620,947	(781,836)	621,821
Fixed Asset Additions	12,149	-	-	600
Total Expenditures	7,170,431	12,441,790	9,635,177	13,282,559
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 7,170,431	12,441,790	9,635,177	13,282,559
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 15,554,635	14,621,791	14,621,791	10,604,826
Less encumbrances, beginning of year	(2,207,083)	(1,299,572)	(1,299,572)	-
Add encumbrances, end of year	1,299,572	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(25,333)	(5,326,790)	(2,717,393)	(6,295,559)
FUND BALANCE (GAAP), end of year	14,621,791	7,995,429	10,604,826	4,309,267
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 14,621,791	7,995,429	10,604,826	4,309,267
Net Fund Balance as a percent of expenditures	203.92%	64.26%	110.06%	32.44%

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	10,635,918	10,583,000	10,583,000	10,583,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	79,383	120,510	120,000	120,510
Charges for Services	-	750	50	300
Fines and Forfeitures	-	-	-	-
Interest	571,840	340,000	320,605	340,000
Hospital Lease	-	-	-	-
Other	6,129	-	14,638	16,800
Total Revenues	11,293,270	11,044,260	11,038,293	11,060,610
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	954	-	110	-
Total Other Financing Sources	954	-	110	-
Fund Balance Used for Operations	-	752,301	-	-
TOTAL FINANCIAL SOURCES	\$ 11,294,224	11,796,561	11,038,403	11,060,610
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,025,067	5,002,510	4,275,028	5,011,585
Materials & Supplies	86,793	181,302	541,063	147,907
Dues Travel & Training	139,864	208,890	78,290	182,224
Utilities	361,502	406,503	366,873	406,958
Vehicle Expense	12,724	24,182	14,027	22,995
Equip & Bldg Maintenance	260,457	484,339	428,873	381,466
Contractual Services	752,230	892,454	841,960	978,110
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	96,580	-	100,000
Other	642,696	1,335,964	748,174	1,360,688
Fixed Asset Additions	572,110	2,294,550	2,124,561	876,220
Total Expenditures	6,853,443	10,927,274	9,418,849	9,468,153
Other Financing Uses				
Transfer Out to other funds	870,587	869,287	869,287	872,737
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	870,587	869,287	869,287	872,737
TOTAL FINANCIAL USES	\$ 7,724,030	11,796,561	10,288,136	10,340,890
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 19,047,164	22,302,783	22,302,783	22,895,827
Less encumbrances, beginning of year	(471,798)	(157,223)	(157,223)	-
Add encumbrances, end of year	157,223	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,570,194	(752,301)	750,267	719,720
FUND BALANCE (GAAP), end of year	22,302,783	21,393,259	22,895,827	23,615,547
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(10,300,000)	(10,300,000)	(10,300,000)	(10,300,000)
NET FUND BALANCE, end of year	\$ 12,002,783	11,093,259	12,595,827	13,315,547
Net Fund Balance as a percent of expenditures	175.14%	101.52%	133.73%	140.64%

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	\$ 10,583,000	\$ -	\$ -	\$ -	\$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	510	120,000	-	-
Charges for Services	-	300	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	340,000	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	16,000	-	-	-	800
Total Revenues	\$ 10,939,000	\$ 810	\$ 120,000	\$ -	\$ 800
EXPENDITURES:					
Personal Services	-	3,467,806	438,336	-	218,200
Materials & Supplies	-	15,650	62,917	15,345	23,675
Dues Travel & Training	-	62,110	18,498	23,410	3,552
Utilities	-	111,780	9,060	39,460	54,600
Vehicle Expense	-	-	7,630	-	6,965
Equip & Bldg Maintenance	-	2,200	118,800	153,711	73,465
Contractual Services	-	5,025	500	474,934	284,501
Emergency	100,000	-	-	-	-
Other	504,800	1,050	6,255	500	50,500
Fixed Asset Additions	-	-	185,000	22,420	-
Total Expenditures	\$ 604,800	\$ 3,665,621	\$ 846,996	\$ 729,780	\$ 715,458

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,583,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	120,510
-	-	-	-	-	-	-	300
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	340,000
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	16,800
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,060,610</u>
-	-	-	-	454,030	433,213	-	5,011,585
19,600	-	-	-	-	10,720	-	147,907
-	-	-	-	-	74,654	-	182,224
126,898	-	-	-	-	65,160	-	406,958
-	-	-	-	-	8,400	-	22,995
30,305	-	-	-	-	2,985	-	381,466
11,330	16,600	-	-	-	102,470	82,750	978,110
-	-	-	-	-	-	-	100,000
164,549	-	500,000	-	-	133,034	-	1,360,688
-	668,800	-	-	-	-	-	876,220
<u>\$ 352,682</u>	<u>\$ 685,400</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ 454,030</u>	<u>\$ 830,636</u>	<u>\$ 82,750</u>	<u>\$ 9,468,153</u>
							<u>\$ 1,592,457</u>

Governmental Funds

Fund Statement–Recovery Act Stimulus 298 (Major Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	21,171,910	21,171,910	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2,400	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	21,171,910	21,174,310	-
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	\$ -	21,171,910	21,174,310	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	122,754	122,754	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	21,049,156	21,051,556	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	21,171,910	21,174,310	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	21,171,910	21,174,310	-
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	\$ -	-	-	-
Net Fund Balance as a percent of expenditures	0.00%	0.00%	0.00%	0.00%

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	9,864	7,000	4,000	4,000
Franchise Taxes	-	-	-	-
Licenses and Permits	62,858	59,122	92,750	92,154
Intergovernmental	295,856	430,376	361,829	263,881
Charges for Services	2,140,400	2,172,842	2,246,049	2,123,726
Fines and Forfeitures	13,761	-	-	-
Interest	268,511	174,079	134,215	133,178
Hospital Lease	556,018	565,000	568,695	430,000
Other	7,290	7,085	5,358	7,185
Total Revenues	3,354,558	3,415,504	3,412,896	3,054,124
Other Financing Sources				
Transfer In from other funds	625,558	36,922	36,922	-
Proceeds of Long-Term Debt	3,056	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	1,855	-
Total Other Financing Sources	628,614	36,922	38,777	-
Fund Balance Used for Operations	598,819	1,838,400	420,809	1,872,132
TOTAL FINANCIAL SOURCES	\$ 4,581,991	5,290,826	3,872,482	4,926,256
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,075,543	1,226,216	1,034,461	1,161,001
Materials & Supplies	132,223	196,301	173,841	199,691
Dues Travel & Training	61,642	136,108	45,067	141,828
Utilities	9,162	11,940	3,144	5,364
Vehicle Expense	2,451	7,400	2,000	6,500
Equip & Bldg Maintenance	9,739	17,591	10,400	12,650
Contractual Services	1,343,319	2,238,367	1,843,470	1,770,539
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	5,160	-	12,000
Other	438,942	1,069,303	442,372	1,498,906
Fixed Asset Additions	974,370	226,967	159,720	78,878
Total Expenditures	4,047,391	5,135,353	3,714,475	4,887,357
Other Financing Uses				
Transfer Out to other funds	534,600	155,473	158,007	38,899
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	534,600	155,473	158,007	38,899
TOTAL FINANCIAL USES	\$ 4,581,991	5,290,826	3,872,482	4,926,256
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,406,251	8,910,657	8,910,657	8,270,191
Less encumbrances, beginning of year	(118,232)	(219,657)	(219,657)	-
Add encumbrances, end of year	221,457	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(598,819)	(1,838,400)	(420,809)	(1,872,132)
FUND BALANCE (GAAP), end of year	8,910,657	6,852,600	8,270,191	6,398,059
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(221,457)	-	-	-
NET FUND BALANCE, end of year	\$ 8,689,200	6,852,600	8,270,191	6,398,059

Governmental Funds

Fund Statement–Assessment Fund 201 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	211,950	211,950	183,437	183,437
Charges for Services	1,313,973	1,300,000	1,311,206	1,315,000
Fines and Forfeitures	-	-	-	-
Interest	55,607	40,855	29,130	29,150
Hospital Lease	-	-	-	-
Other	5,433	5,800	3,986	5,800
Total Revenues	1,586,963	1,558,605	1,527,759	1,533,387
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	91,290	282,481	7,309	350,832
TOTAL FINANCIAL SOURCES	\$ 1,678,253	1,841,086	1,535,068	1,884,219
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 980,129	1,155,392	977,661	1,087,411
Materials & Supplies	88,014	120,417	126,999	142,880
Dues Travel & Training	4,154	25,985	6,261	26,000
Utilities	6,553	7,340	1,520	2,540
Vehicle Expense	2,435	7,100	2,000	6,500
Equip & Bldg Maintenance	8,347	16,076	10,000	11,600
Contractual Services	228,917	146,265	78,489	46,124
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	5,160	-	12,000
Other	279,736	277,427	275,084	524,131
Fixed Asset Additions	79,968	79,924	57,054	25,033
Total Expenditures	1,678,253	1,841,086	1,535,068	1,884,219
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,678,253	1,841,086	1,535,068	1,884,219
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,377,909	2,360,390	2,360,390	2,279,310
Less encumbrances, beginning of year	-	(73,771)	(73,771)	-
Add encumbrances, end of year	73,771	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(91,290)	(282,481)	(7,309)	(350,832)
FUND BALANCE (GAAP), end of year	2,360,390	2,004,138	2,279,310	1,928,478
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(73,771)	-	-	-
NET FUND BALANCE, end of year	\$ 2,286,619	2,004,138	2,279,310	1,928,478

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,157	21,500	20,000	20,500
Fines and Forfeitures	-	-	-	-
Interest	858	540	450	450
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,015	22,040	20,450	20,950
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,983	1,960	2,844	1,050
TOTAL FINANCIAL SOURCES	\$ 25,998	24,000	23,294	22,000
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	25,998	24,000	23,294	22,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	25,998	24,000	23,294	22,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 25,998	24,000	23,294	22,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,516	30,533	30,533	27,689
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,983)	(1,960)	(2,844)	(1,050)
FUND BALANCE (GAAP), end of year	30,533	28,573	27,689	26,639
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 30,533	28,573	27,689	26,639

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,627	-	-	8,510
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	422	-	225	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	9,049	-	225	8,510
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	5,466	5,150	-	5,840
TOTAL FINANCIAL SOURCES	\$ 14,515	5,150	225	14,350
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	8,210	4,700	-	-
Dues Travel & Training	5,951	-	-	14,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	216	300	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	138	150	-	300
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,515	5,150	-	14,350
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 14,515	5,150	-	14,350
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,563	13,097	13,097	13,322
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(5,466)	(5,150)	225	(5,840)
FUND BALANCE (GAAP), end of year	13,097	7,947	13,322	7,482
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 13,097	7,947	13,322	7,482

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	211,589	230,000	216,420	216,420
Fines and Forfeitures	-	-	-	-
Interest	10,640	7,904	5,611	5,611
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	222,229	237,904	222,031	222,031
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	22,909	129,446	20,300	115,709
TOTAL FINANCIAL SOURCES	\$ 245,138	367,350	242,331	337,740
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 36,307	2,124	178	2,122
Materials & Supplies	1,701	900	900	900
Dues Travel & Training	225	11,050	11,050	11,050
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,590	13,825	3,825	13,825
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	73,660	202,995	108,255	291,510
Fixed Asset Additions	2,794	25,678	7,345	18,333
Total Expenditures	118,277	256,572	131,553	337,740
Other Financing Uses				
Transfer Out to other funds	126,861	110,778	110,778	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	126,861	110,778	110,778	-
TOTAL FINANCIAL USES	\$ 245,138	367,350	242,331	337,740
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 421,200	398,291	398,291	377,991
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(22,909)	(129,446)	(20,300)	(115,709)
FUND BALANCE (GAAP), end of year	398,291	268,845	377,991	262,282
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 398,291	268,845	377,991	262,282

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,122	2,010	1,535	1,510
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,122	2,010	1,535	1,510
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	-	97,990	-	98,490
TOTAL FINANCIAL SOURCES	\$ 3,122	100,000	1,535	100,000
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	-	100,000	-	100,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	100,000	-	100,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	100,000	-	100,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 105,994	109,116	109,116	110,651
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,122	(97,990)	1,535	(98,490)
FUND BALANCE (GAAP), end of year	109,116	11,126	110,651	12,161
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 109,116	11,126	110,651	12,161

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,000	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	114,599	79,600	61,000	61,000
Hospital Lease	556,018	565,000	568,695	430,000
Other	-	-	260	-
Total Revenues	675,617	644,600	629,955	491,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	3,056	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	3,056	-	-	-
Fund Balance Used for Operations	148,404	899,344	737,606	801,591
TOTAL FINANCIAL SOURCES	\$ 827,077	1,543,944	1,367,561	1,292,591
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 32,632	38,942	31,759	41,789
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	823,681	1,489,752	1,335,802	1,235,802
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(29,236)	15,250	-	15,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	827,077	1,543,944	1,367,561	1,292,591
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 827,077	1,543,944	1,367,561	1,292,591
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,671,713	3,587,378	3,587,378	2,752,131
Less encumbrances, beginning of year	(33,572)	(97,641)	(97,641)	-
Add encumbrances, end of year	97,641	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(148,404)	(899,344)	(737,606)	(801,591)
FUND BALANCE (GAAP), end of year	3,587,378	2,590,393	2,752,131	1,950,540
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(97,641)	-	-	-
NET FUND BALANCE, end of year	\$ 3,489,737	2,590,393	2,752,131	1,950,540

Governmental Funds

Fund Statement—Stormwater Grants Fund 214 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	10,421	125,176	125,176	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,421	125,176	125,176	-
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	\$ 10,421	125,176	125,176	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,053	6,027	6,027	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	72	400	400	-
Contractual Services	3,222	111,873	111,873	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	4,971	6,229	6,229	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,318	124,529	124,529	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,318	124,529	124,529	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	103	103	750
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	103	647	647	-
FUND BALANCE (GAAP), end of year	103	750	750	750
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 103	750	750	750

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	9,864	7,000	4,000	4,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,568	950	890	850
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,432	7,950	4,890	4,850
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	\$ 11,432	7,950	4,890	4,850
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	\$ 48,955	60,387	60,387	65,277
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,432	7,950	4,890	4,850
FUND BALANCE (GAAP), end of year	60,387	68,337	65,277	70,127
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 60,387	68,337	65,277	70,127

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	40,000	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	410	545
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	-	-	40,410	545
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	\$ -	-	40,410	545
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	40,410
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	40,410	545
FUND BALANCE (GAAP), end of year	-	-	40,410	40,955
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	40,410	40,955

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	24,000	23,101	24,000
Charges for Services	31,707	72,000	88,967	24,000
Fines and Forfeitures	-	-	-	-
Interest	13,178	3,700	3,600	3,600
Hospital Lease	-	-	-	-
Other	1,159	-	-	-
Total Revenues	46,044	99,700	115,668	51,600
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	348,608	-	-	42,520
TOTAL FINANCIAL SOURCES	\$ 394,652	99,700	115,668	94,120
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	6,000	6,000	6,000
Dues Travel & Training	-	3,000	3,000	3,000
Utilities	2,013	4,000	1,000	2,200
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	42,553	42,920	42,920	42,920
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	86	40,000	-	40,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	44,652	95,920	52,920	94,120
Other Financing Uses				
Transfer Out to other funds	350,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	350,000	-	-	-
TOTAL FINANCIAL USES	\$ 394,652	95,920	52,920	94,120
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 485,945	137,337	137,337	200,085
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(348,608)	3,780	62,748	(42,520)
FUND BALANCE (GAAP), end of year	137,337	141,117	200,085	157,565
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 137,337	141,117	200,085	157,565

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	18,540	65,000	76,180	20,500
Fines and Forfeitures	-	-	-	-
Interest	8,933	3,000	1,400	1,400
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,473	68,000	77,580	21,900
Other Financing Sources				
Transfer In from other funds	625,558	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	625,558	-	-	-
Fund Balance Used for Operations	173,824	-	-	-
TOTAL FINANCIAL SOURCES	\$ 826,855	68,000	77,580	21,900
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	826,855	-	-	-
Total Expenditures	826,855	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 826,855	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 335,952	162,128	162,128	239,708
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(173,824)	68,000	77,580	21,900
FUND BALANCE (GAAP), end of year	162,128	230,128	239,708	261,608
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
-	-	-	-	-
NET FUND BALANCE, end of year	\$ 162,128	230,128	239,708	261,608

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	13,761	-	-	-
Interest	5,141	3,511	2,645	2,645
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,902	3,511	2,645	2,645
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	-	2,691	3,556	-
TOTAL FINANCIAL SOURCES	\$ 18,902	6,202	6,201	2,645
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	-	6,202	6,201	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	6,202	6,201	-
TOTAL FINANCIAL USES	\$ -	6,202	6,201	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 161,371	180,273	180,273	176,717
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,902	(2,691)	(3,556)	2,645
FUND BALANCE (GAAP), end of year	180,273	177,582	176,717	179,362
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 180,273	177,582	176,717	179,362

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	4,727	4,700	4,700	4,700
Charges for Services	9,624	9,700	7,600	7,600
Fines and Forfeitures	-	-	-	-
Interest	213	153	55	55
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,564	14,553	12,355	12,355
Other Financing Sources				
Transfer In from other funds	-	11,745	11,745	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	11,745	11,745	-
Fund Balance Used for Operations	2,225	447	-	4,045
TOTAL FINANCIAL SOURCES	\$ 16,789	26,745	24,100	16,400
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	16,789	26,745	18,500	16,400
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,789	26,745	18,500	16,400
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,789	26,745	18,500	16,400
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 8,341	6,116	6,116	11,716
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(2,225)	(447)	5,600	(4,045)
FUND BALANCE (GAAP), end of year	6,116	5,669	11,716	7,671
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,116	5,669	11,716	7,671

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	778	550	397	390
Hospital Lease	-	-	-	-
Other	7	-	-	-
Total Revenues	785	550	397	390
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	-	7,832	-	7,840
TOTAL FINANCIAL SOURCES	\$ 785	8,382	397	8,230
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,315	-	1,100
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	6,367	-	6,430
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	8,382	-	8,230
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	8,382	-	8,230
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,643	26,428	26,428	26,825
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	785	(7,832)	397	(7,840)
FUND BALANCE (GAAP), end of year	26,428	18,596	26,825	18,985
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 26,428	18,596	26,825	18,985

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	53,481	63,750	22,815	40,934
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	53,481	63,750	22,815	40,934
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	-	-	-	500
TOTAL FINANCIAL SOURCES	\$ 53,481	63,750	22,815	41,434
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	5,903	28,724	16,663	12,561
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	45,778	24,561	-	24,561
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,800	10,465	6,152	4,312
Total Expenditures	53,481	63,750	22,815	41,434
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 53,481	63,750	22,815	41,434
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	1,800	1,800	1,800
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	1,800	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	(500)
FUND BALANCE (GAAP), end of year	1,800	1,800	1,800	1,300
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,800)	-	-	-
NET FUND BALANCE, end of year	\$ -	1,800	1,800	1,300

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	1,870	351	1,223	484
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	51,870	50,351	51,223	50,484
Other Financing Sources				
Transfer In from other funds	-	25,177	25,177	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	1,855	-
Total Other Financing Sources	-	25,177	27,032	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 51,870	75,528	78,255	50,484
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	1,500	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	596	600	624	624
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	6	2,000	-	2,000
Fixed Asset Additions	-	-	-	-
Total Expenditures	602	4,100	624	4,124
Other Financing Uses				
Transfer Out to other funds	40,000	24,000	24,000	24,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	40,000	24,000	24,000	24,000
TOTAL FINANCIAL USES	\$ 40,602	28,100	24,624	28,124
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 39,313	50,581	50,581	104,212
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	11,268	47,428	53,631	22,360
FUND BALANCE (GAAP), end of year	50,581	98,009	104,212	126,572
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 50,581	98,009	104,212	126,572

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	62,858	59,122	92,750	92,154
Intergovernmental	-	-	-	-
Charges for Services	6,517	7,176	8,900	8,112
Fines and Forfeitures	-	-	-	-
Interest	5,803	4,138	2,520	2,520
Hospital Lease	-	-	-	-
Other	7	-	-	-
Total Revenues	75,185	70,436	104,170	102,786
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	23,261	35,675	-	-
TOTAL FINANCIAL SOURCES	\$ 98,446	106,111	104,170	102,786
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	760	1,140	966	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	1,320	1,115	-	1,050
Contractual Services	34,866	41,676	18,000	38,112
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	4,000	-	10,000
Fixed Asset Additions	61,500	58,180	58,680	-
Total Expenditures	98,446	106,111	77,646	50,162
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 98,446	106,111	77,646	50,162
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 177,493	143,835	143,835	137,014
Less encumbrances, beginning of year	(43,742)	(33,345)	(33,345)	-
Add encumbrances, end of year	33,345	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(23,261)	(35,675)	26,524	52,624
FUND BALANCE (GAAP), end of year	143,835	74,815	137,014	189,638
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(33,345)	-	-	-
NET FUND BALANCE, end of year	\$ 110,490	74,815	137,014	189,638

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	21,363	25,266	17,000	23,614
Fines and Forfeitures	-	-	-	-
Interest	2,174	1,730	1,019	1,050
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	23,537	26,996	18,019	24,664
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	-	6,479	-	10,431
TOTAL FINANCIAL SOURCES	\$ 23,537	33,475	18,019	35,095
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	16,325	33,475	15,095	35,095
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	16,325	33,475	15,095	35,095
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 16,325	33,475	15,095	35,095
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 58,500	61,112	61,112	49,136
Less encumbrances, beginning of year	(19,500)	(14,900)	(14,900)	-
Add encumbrances, end of year	14,900	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,212	(6,479)	2,924	(10,431)
FUND BALANCE (GAAP), end of year	61,112	39,733	49,136	38,705
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(14,900)	-	-	-
NET FUND BALANCE, end of year	\$ 46,212	39,733	49,136	38,705

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	46,740	29,800	22,600	23,600
Fines and Forfeitures	-	-	-	-
Interest	2,492	1,591	1,650	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	49,232	31,391	24,250	25,250
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 49,232	31,391	24,250	25,250
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,277	2,587	1,600	3,900
Dues Travel & Training	2,093	4,050	300	3,600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	3,200	-	3,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,000	-	10,600
Fixed Asset Additions	-	10,500	9,500	-
Total Expenditures	3,370	21,337	11,400	21,300
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,370	21,337	11,400	21,300
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 68,525	114,387	114,387	127,237
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	45,862	10,054	12,850	3,950
FUND BALANCE (GAAP), end of year	114,387	124,441	127,237	131,187
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 114,387	124,441	127,237	131,187

Governmental Funds

Fund Statement—PA Training Fund 260 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,681	2,500	9,610	6,000
Fines and Forfeitures	-	-	-	-
Interest	160	112	130	112
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,841	2,612	9,740	6,112
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	1,671	-	-
TOTAL FINANCIAL SOURCES	\$ 5,841	4,283	9,740	6,112
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	3,792	4,283	-	4,283
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,792	4,283	-	4,283
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,792	4,283	-	4,283
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,038	7,087	7,087	16,827
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	2,049	(1,671)	9,740	1,829
FUND BALANCE (GAAP), end of year	7,087	5,416	16,827	18,656
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 7,087	5,416	16,827	18,656

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	23,680	38,500	23,625	25,000
Fines and Forfeitures	-	-	-	-
Interest	606	395	371	395
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	24,286	38,895	23,996	25,395
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	\$ 24,286	38,895	23,996	25,395
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 16,456	16,786	15,282	16,860
Materials & Supplies	749	2,425	371	2,075
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	83	100	84	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	17,288	19,311	15,737	19,035
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,288	19,311	15,737	19,035
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 21,316	28,314	28,314	36,573
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,998	19,584	8,259	6,360
FUND BALANCE (GAAP), end of year	28,314	47,898	36,573	42,933
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 28,314	47,898	36,573	42,933

Governmental Funds

Fund Statement—PA Contingency Fund 262 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,320	20,000	17,950	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,320	20,000	17,950	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	210	-	-	-
TOTAL FINANCIAL SOURCES	\$ 19,530	20,000	17,950	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	1,000
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,530	19,500	8,500	18,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	19,530	20,000	8,500	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 19,530	20,000	8,500	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 649	439	439	9,889
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(210)	-	9,450	-
FUND BALANCE (GAAP), end of year	439	439	9,889	9,889
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 439	439	9,889	9,889

Governmental Funds

Fund Statement—PA Forfeiture Fund 264 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	152	111	61	111
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	152	111	61	111
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,500	2,964	-	2,964
TOTAL FINANCIAL SOURCES	\$ 1,652	3,075	61	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,652	2,075	-	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,652	3,075	-	3,075
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,652	3,075	-	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 5,518	4,018	4,018	4,079
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,500)	(2,964)	61	(2,964)
FUND BALANCE (GAAP), end of year	4,018	1,054	4,079	1,115
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 4,018	1,054	4,079	1,115

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,001	15,800	14,375	15,800
Fines and Forfeitures	-	-	-	-
Interest	661	118	347	150
Hospital Lease	-	-	-	-
Other	(16)	35	32	35
Total Revenues	17,646	15,953	14,754	15,985
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	711	-	2,979	49
TOTAL FINANCIAL SOURCES	\$ 18,357	15,953	17,733	16,034
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	618	1,440	695	1,125
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10	10	10
Fixed Asset Additions	-	-	-	-
Total Expenditures	618	1,450	705	1,135
Other Financing Uses				
Transfer Out to other funds	17,739	14,493	17,028	14,899
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	17,739	14,493	17,028	14,899
TOTAL FINANCIAL USES	\$ 18,357	15,943	17,733	16,034
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 17,739	17,028	17,028	14,049
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(711)	10	(2,979)	(49)
FUND BALANCE (GAAP), end of year	17,028	17,038	14,049	14,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 17,028	17,038	14,049	14,000

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	32,867	-	60,000	60,000
Fines and Forfeitures	-	-	-	-
Interest	65	-	561	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	32,932	-	60,561	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	\$ 32,932	-	60,561	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
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	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
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	32,932	32,932	93,493
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	32,932	-	60,561	-
FUND BALANCE (GAAP), end of year	32,932	32,932	93,493	93,493
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 32,932	32,932	93,493	93,493

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	89,361	80,000	95,000	90,000
Fines and Forfeitures	-	-	-	-
Interest	18,943	11,000	9,900	11,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	108,304	91,000	104,900	101,000
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	-	231,165	-	256,730
TOTAL FINANCIAL SOURCES	\$ 108,304	322,165	104,900	357,730
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	13,722	4,700	5,345	6,500
Dues Travel & Training	4,500	5,395	200	4,230
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	53,253	60,870	58,882	65,800
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	250,000	-	250,000
Fixed Asset Additions	-	1,200	1,004	31,200
Total Expenditures	71,475	322,165	65,431	357,730
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 71,475	322,165	65,431	357,730
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 639,773	661,257	661,257	700,726
Less encumbrances, beginning of year	(15,345)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,829	(231,165)	39,469	(256,730)
FUND BALANCE (GAAP), end of year	661,257	430,092	700,726	443,996
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 661,257	430,092	700,726	443,996

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	62,953	73,000	59,500	66,980
Fines and Forfeitures	-	-	-	-
Interest	5,834	2,200	3,060	2,700
Hospital Lease	-	-	-	-
Other	700	950	900	950
Total Revenues	69,487	76,150	63,460	70,630
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	-	27,250	-	33,270
TOTAL FINANCIAL SOURCES	\$ 69,487	103,400	63,460	103,900
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	7	50	50	550
Dues Travel & Training	476	15,850	700	15,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	50,478	87,500	38,000	87,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	50,961	103,400	38,750	103,900
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 50,961	103,400	38,750	103,900
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 184,886	203,412	203,412	228,122
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	18,526	(27,250)	24,710	(33,270)
FUND BALANCE (GAAP), end of year	203,412	176,162	228,122	194,852
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 203,412	176,162	228,122	194,852

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	6,650	800	2,600	2,300
Charges for Services	122,213	98,600	85,116	100,600
Fines and Forfeitures	-	-	-	-
Interest	9,876	7,600	3,900	3,900
Hospital Lease	-	-	-	-
Other	-	300	180	300
Total Revenues	138,739	107,300	91,796	107,100
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	-	191,648	59,341	185,834
TOTAL FINANCIAL SOURCES	\$ 138,739	298,948	151,137	292,934
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 10,019	12,972	9,581	12,819
Materials & Supplies	8,031	10,801	7,300	14,575
Dues Travel & Training	16,608	22,025	2,906	25,740
Utilities	-	-	-	-
Vehicle Expense	16	300	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	23,821	139,500	113,000	130,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	62,613	113,350	18,350	109,300
Fixed Asset Additions	-	-	-	-
Total Expenditures	121,108	298,948	151,137	292,934
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 121,108	298,948	151,137	292,934
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 336,716	353,229	353,229	293,888
Less encumbrances, beginning of year	(1,118)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	17,631	(191,648)	(59,341)	(185,834)
FUND BALANCE (GAAP), end of year	353,229	161,581	293,888	108,054
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 353,229	161,581	293,888	108,054

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	9,105	14,000	7,500	10,000
Fines and Forfeitures	-	-	-	-
Interest	3,089	860	1,300	1,100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	12,194	14,860	8,800	11,100
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	-	45,760	14,410	49,400
TOTAL FINANCIAL SOURCES	\$ 12,194	60,620	23,210	60,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	1,178	1,125	925	4,025
Dues Travel & Training	5,402	14,950	2,150	14,850
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,238	10,550	2,500	15,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,259	2,125	1,650	26,125
Fixed Asset Additions	1,453	31,870	15,985	-
Total Expenditures	10,530	60,620	23,210	60,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,530	60,620	23,210	60,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 104,304	101,013	101,013	86,603
Less encumbrances, beginning of year	(4,955)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	1,664	(45,760)	(14,410)	(49,400)
FUND BALANCE (GAAP), end of year	101,013	55,253	86,603	37,203
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 101,013	55,253	86,603	37,203

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	20,009	20,000	14,500	20,000
Fines and Forfeitures	-	-	-	-
Interest	1,727	1,100	825	800
Hospital Lease	-	-	-	-
Other	-	-	-	100
Total Revenues	21,736	21,100	15,325	20,900
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	-	25,900	14,675	22,100
TOTAL FINANCIAL SOURCES	\$ 21,736	47,000	30,000	43,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	2,450	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	15,298	30,500	25,000	30,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	181	4,900	1,000	13,000
Fixed Asset Additions	-	9,150	4,000	-
Total Expenditures	15,479	47,000	30,000	43,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 15,479	47,000	30,000	43,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 52,379	58,636	58,636	43,961
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,257	(25,900)	(14,675)	(22,100)
FUND BALANCE (GAAP), end of year	58,636	32,736	43,961	21,861
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 58,636	32,736	43,961	21,861

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	154,288	108,284	132,088	73,005
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,763	924	924	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	24,314	14,605	12,467	10,995
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	181,365	123,813	145,479	84,000
Other Financing Sources				
Transfer In from other funds	970,587	869,287	869,287	872,737
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	970,587	869,287	869,287	872,737
Fund Balance Used for Operations	-	201,373	179,606	84,299
TOTAL FINANCIAL SOURCES	\$ 1,151,952	1,194,473	1,194,372	1,041,036
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,133,666	1,126,857	1,126,856	1,036,783
Emergency	-	-	-	-
Other	4,890	4,574	4,573	4,253
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,138,556	1,131,431	1,131,429	1,041,036
Other Financing Uses				
Transfer Out to other funds	-	63,042	62,943	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	63,042	62,943	-
TOTAL FINANCIAL USES	\$ 1,138,556	1,194,473	1,194,372	1,041,036
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 763,624	777,020	777,020	597,414
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	13,396	(201,373)	(179,606)	(84,299)
FUND BALANCE (GAAP), end of year	777,020	575,647	597,414	513,115
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(777,020)	(575,647)	(597,414)	(513,115)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,763	924	924	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,280	1,700	1,071	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,043	2,624	1,995	-
Other Financing Sources				
Transfer In from other funds	100,000	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	100,000	-	-	-
Fund Balance Used for Operations	-	157,601	158,130	-
TOTAL FINANCIAL SOURCES	\$ 106,043	160,225	160,125	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	101,546	97,183	97,182	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	101,546	97,183	97,182	-
Other Financing Uses				
Transfer Out to other funds	-	63,042	62,943	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	63,042	62,943	-
TOTAL FINANCIAL USES	\$ 101,546	160,225	160,125	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 153,633	158,130	158,130	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,497	(157,601)	(158,130)	-
FUND BALANCE (GAAP), end of year	158,130	529	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(158,130)	(529)	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,538	3,850	3,590	3,600
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,538	3,850	3,590	3,600
Other Financing Sources				
Transfer In from other funds	870,587	869,287	869,287	872,737
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	870,587	869,287	869,287	872,737
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 876,125	873,137	872,877	876,337
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	870,269	868,969	868,969	872,420
Emergency	-	-	-	-
Other	318	318	318	318
Fixed Asset Additions	-	-	-	-
Total Expenditures	870,587	869,287	869,287	872,738
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 870,587	869,287	869,287	872,738
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,092	7,630	7,630	11,220
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,538	3,850	3,590	3,599
FUND BALANCE (GAAP), end of year	7,630	11,480	11,220	14,819
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ (7,630)	\$ (11,480)	\$ (11,220)	\$ (14,819)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	65,792	45,162	46,636	43,802
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,260	4,150	3,679	3,810
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	73,052	49,312	50,315	47,612
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	-	19,968	18,965	21,289
TOTAL FINANCIAL SOURCES	\$ 73,052	69,280	69,280	68,901
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	66,625	66,548	66,548	66,452
Emergency	-	-	-	-
Other	3,010	2,732	2,732	2,449
Fixed Asset Additions	-	-	-	-
Total Expenditures	69,635	69,280	69,280	68,901
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 69,635	69,280	69,280	68,901
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 279,108	282,525	282,525	263,560
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	3,417	(19,968)	(18,965)	(21,289)
FUND BALANCE (GAAP), end of year	282,525	262,557	263,560	242,271
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(282,525)	(262,557)	(263,560)	(242,271)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	27,958	7,495	8,901	7,919
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,901	1,700	1,651	1,650
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	30,859	9,195	10,552	9,569
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	-	2,495	1,138	2,031
TOTAL FINANCIAL SOURCES	\$ 30,859	11,690	11,690	11,600
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	10,750	11,690	11,690	11,600
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,750	11,690	11,690	11,600
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,750	11,690	11,690	11,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 94,791	114,900	114,900	113,762
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	20,109	(2,495)	(1,138)	(2,031)
FUND BALANCE (GAAP), end of year	114,900	112,405	113,762	111,731
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(114,900)	(112,405)	(113,762)	(111,731)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	5,872	5,941	7,581	5,812
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,100	580	511	510
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,972	6,521	8,092	6,322
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	3,608	4,007	2,435	4,251
TOTAL FINANCIAL SOURCES	\$ 10,580	10,528	10,527	10,573
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	9,018	9,004	9,004	9,087
Emergency	-	-	-	-
Other	1,562	1,524	1,523	1,486
Fixed Asset Additions	-	-	-	-
Total Expenditures	10,580	10,528	10,527	10,573
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 10,580	10,528	10,527	10,573
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 44,088	40,480	40,480	38,045
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(3,608)	(4,007)	(2,435)	(4,251)
FUND BALANCE (GAAP), end of year	40,480	36,473	38,045	33,794
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(40,480)	(36,473)	(38,045)	(33,794)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	38,840	33,513	41,253	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,885	1,170	760	230
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	40,725	34,683	42,013	230
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	14,350	18,517	11,187	55,870
TOTAL FINANCIAL SOURCES	\$ 55,075	53,200	53,200	56,100
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	55,075	53,200	53,200	56,100
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	55,075	53,200	53,200	56,100
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 55,075	53,200	53,200	56,100
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 104,655	90,305	90,305	79,118
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(14,350)	(18,517)	(11,187)	(55,870)
FUND BALANCE (GAAP), end of year	90,305	71,788	79,118	23,248
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(90,305)	(71,788)	(79,118)	(23,248)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	2,022	2,137	3,885	2,000
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,672	1,005	830	830
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,694	3,142	4,715	2,830
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	1,996	2,428	855	3,600
TOTAL FINANCIAL SOURCES	\$ 5,690	5,570	5,570	6,430
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	5,690	5,570	5,570	6,430
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	5,690	5,570	5,570	6,430
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,690	5,570	5,570	6,430
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 59,351	57,355	57,355	56,500
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,996)	(2,428)	(855)	(3,600)
FUND BALANCE (GAAP), end of year	57,355	54,927	56,500	52,900
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(57,355)	(54,927)	(56,500)	(52,900)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	13,804	14,036	23,832	13,472
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	678	450	375	365
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,482	14,486	24,207	13,837
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	211	207	-	857
TOTAL FINANCIAL SOURCES	\$ 14,693	14,693	24,207	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	14,693	14,693	14,694
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	14,693	14,693	14,693	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	14,693	14,693	14,694
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 25,906	25,695	25,695	35,209
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(211)	(207)	9,514	(857)
FUND BALANCE (GAAP), end of year	25,695	25,488	35,209	34,352
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ (25,695)	\$ (25,488)	\$ (35,209)	\$ (34,352)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement—All Internal Service Funds Combined

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	6,403,801	6,566,648	6,223,107	6,159,356
Fines and Forfeitures	-	-	-	-
Interest	361	148,135	128,340	121,405
Hospital Lease	-	-	-	-
Other	7,765	223,531	78,318	223,531
Total Revenues	6,656,057	6,938,314	6,429,765	6,504,292
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	74,344	300	25,845	300
Total Other Financing Sources	74,344	300	25,845	300
Fund Balance Used for Operations	-	-	-	4,827
TOTAL FINANCIAL SOURCES	\$ 6,730,401	6,938,614	6,455,610	6,509,419
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 977,338	998,058	1,002,909	1,016,397
Materials & Supplies	65,753	89,999	107,081	110,416
Dues Travel & Training	-	270	270	255
Utilities	387,209	425,707	350,501	361,608
Vehicle Expense	29,937	18,470	12,953	15,080
Equip & Bldg Maintenance	460,013	559,676	404,735	324,583
Contractual Services	3,743,584	4,681,661	3,960,143	4,605,167
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	10,808	-	11,000
Other	49,990	44,694	56,259	62,813
Fixed Asset Additions	97,678	18,575	18,570	2,100
Total Expenditures	5,811,502	6,847,918	5,913,421	6,509,419
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 5,811,502	6,847,918	5,913,421	6,509,419
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 6,115,267	6,942,319	6,942,319	7,422,218
Less encumbrances, beginning of year	(68,470)	(62,290)	(62,290)	-
Add encumbrances, end of year	62,290	-	-	-
Proprietary adjustment to full accrual	(85,667)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	918,899	90,696	542,189	(4,827)
FUND BALANCE (GAAP), end of year	6,942,319	6,970,725	7,422,218	7,417,391
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 6,942,319	6,970,725	7,422,218	7,417,391

Internal Service Funds

Fund Statement—Self-Insured Health Plan Fund 600

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,451,972	3,728,175	3,423,230	3,497,334
Fines and Forfeitures	-	-	-	-
Interest	113,208	75,000	55,640	55,640
Hospital Lease	-	-	-	-
Other	-	216,500	69,852	216,500
Total Revenues	3,565,180	4,019,675	3,548,722	3,769,474
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	-	80,791	97,597	287,287
TOTAL FINANCIAL SOURCES	\$ 3,565,180	4,100,466	3,646,319	4,056,761
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	200	-	200
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,411,804	4,100,266	3,633,819	4,044,061
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	1,868	-	12,500	12,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,413,672	4,100,466	3,646,319	4,056,761
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,413,672	4,100,466	3,646,319	4,056,761
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,822,458	2,973,966	2,973,966	2,876,369
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	151,508	(80,791)	(97,597)	(287,287)
FUND BALANCE (GAAP), end of year	2,973,966	2,893,175	2,876,369	2,589,082
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,973,966	2,893,175	2,876,369	2,589,082

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	301,562	322,665	296,710	311,220
Fines and Forfeitures	-	-	-	-
Interest	8,592	7,000	4,900	7,000
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	310,154	329,665	301,610	318,220
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 310,154	329,665	301,610	318,220
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	265,713	325,262	235,620	292,231
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	265,713	325,262	235,620	292,231
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 265,713	325,262	235,620	292,231
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 247,226	291,667	291,667	357,657
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	44,441	4,403	65,990	25,989
FUND BALANCE (GAAP), end of year	291,667	296,070	357,657	383,646
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 291,667	296,070	357,657	383,646

Internal Service Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	27,843	19,400	13,570	13,570
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	27,843	19,400	13,570	13,570
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	51,716	-	25,845	-
Total Other Financing Sources	51,716	-	25,845	-
Fund Balance Used for Operations	-	139,100	-	144,930
TOTAL FINANCIAL SOURCES	\$ 79,559	158,500	39,415	158,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,897	158,500	12,255	158,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,897	158,500	12,255	158,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,897	158,500	12,255	158,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 387,338	463,000	463,000	490,160
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	75,662	(139,100)	27,160	(144,930)
FUND BALANCE (GAAP), end of year	463,000	323,900	490,160	345,230
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 463,000	323,900	490,160	345,230

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	1,804,053	1,667,994	1,655,353	1,540,259
Fines and Forfeitures	-	-	-	-
Interest	24,025	9,750	12,980	9,750
Hospital Lease	-	-	-	-
Other	734	-	1,435	-
Total Revenues	1,828,812	1,677,744	1,669,768	1,550,009
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	22,628	300	-	300
Total Other Financing Sources	22,628	300	-	300
Fund Balance Used for Operations	-	5,610	-	31,817
TOTAL FINANCIAL SOURCES	\$ 1,851,440	1,683,654	1,669,768	1,582,126
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 977,338	998,058	1,002,909	1,016,397
Materials & Supplies	65,646	89,099	107,081	109,516
Dues Travel & Training	-	270	270	255
Utilities	16,385	20,352	14,906	16,488
Vehicle Expense	29,937	18,470	12,953	15,080
Equip & Bldg Maintenance	340,491	385,695	356,130	250,602
Contractual Services	62,170	97,633	78,449	110,375
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	10,808	-	11,000
Other	48,122	44,694	43,759	50,313
Fixed Asset Additions	97,678	18,575	18,570	2,100
Total Expenditures	1,637,767	1,683,654	1,635,027	1,582,126
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 1,637,767	1,683,654	1,635,027	1,582,126
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 626,809	746,525	746,525	767,286
Less encumbrances, beginning of year	(22,270)	(13,980)	(13,980)	-
Add encumbrances, end of year	13,980	-	-	-
Proprietary adjustment to full accrual	(85,667)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	213,673	(5,610)	34,741	(31,817)
FUND BALANCE (GAAP), end of year	746,525	726,935	767,286	735,469
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 746,525	726,935	767,286	735,469

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	258,072	258,072	258,072	265,746
Fines and Forfeitures	-	-	-	-
Interest	40,243	18,415	23,405	18,925
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	298,315	276,487	281,477	284,671
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	\$ 298,315	276,487	281,477	284,671
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	119,070	167,000	48,500	67,000
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	119,070	167,000	48,500	67,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 119,070	167,000	48,500	67,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,237,837	1,419,192	1,419,192	1,603,859
Less encumbrances, beginning of year	(46,200)	(48,310)	(48,310)	-
Add encumbrances, end of year	48,310	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	179,245	109,487	232,977	217,671
FUND BALANCE (GAAP), end of year	1,419,192	1,480,369	1,603,859	1,821,530
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 1,419,192	1,480,369	1,603,859	1,821,530

Internal Service Funds

Fund Statement—Utilities Fund 621

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	401,960	403,560	403,560	345,120
Fines and Forfeitures	-	-	-	-
Interest	5,814	3,850	3,535	3,200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	407,774	407,410	407,095	348,320
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	\$ 407,774	407,410	407,095	348,320
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	370,824	405,355	335,595	345,120
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	370,824	405,355	335,595	345,120
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 370,824	405,355	335,595	345,120
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 121,719	158,669	158,669	230,169
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	36,950	2,055	71,500	3,200
FUND BALANCE (GAAP), end of year	158,669	160,724	230,169	233,369
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 158,669	160,724	230,169	233,369

Internal Service Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,483	1,180	1,370	1,180
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	9,514	8,211	8,401	8,211
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 9,514	8,211	8,401	8,211
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	107	700	-	700
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	452	6,981	105	6,981
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	559	7,681	105	7,681
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 559	7,681	105	7,681
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 78,471	87,426	87,426	95,722
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	8,955	530	8,296	530
FUND BALANCE (GAAP), end of year	87,426	87,956	95,722	96,252
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 87,426	87,956	95,722	96,252

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	946	500	490	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	946	500	490	500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 946	500	490	500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,985	31,931	31,931	32,421
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	946	500	490	500
FUND BALANCE (GAAP), end of year	31,931	32,431	32,421	32,921
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 31,931	32,431	32,421	32,921

Internal Service Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	150,000	150,000	150,000	150,000
Fines and Forfeitures	-	-	-	-
Interest	19,599	12,900	11,100	11,500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	169,599	162,900	161,100	161,500
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 169,599	162,900	161,100	161,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 521,584	691,183	691,183	852,283
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	169,599	162,900	161,100	161,500
FUND BALANCE (GAAP), end of year	691,183	854,083	852,283	1,013,783
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	-	-	-	-
NET FUND BALANCE, end of year	\$ 691,183	854,083	852,283	1,013,783

Internal Service Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	36,182	36,182	36,182	49,677
Fines and Forfeitures	-	-	-	-
Interest	1,738	140	1,350	140
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	37,920	36,322	37,532	49,817
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	\$ 37,920	36,322	37,532	49,817
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,840	78,760	78,760	116,292
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	37,920	36,322	37,532	49,817
FUND BALANCE (GAAP), end of year	78,760	115,082	116,292	166,109
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 78,760	115,082	116,292	166,109

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,976	2,030	1,845	1,850
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	2,976	2,030	1,845	1,850
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	-	2,127	2,312	1,455
TOTAL FINANCIAL SOURCES	\$ 2,976	4,157	4,157	3,305
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,884	4,157	4,157	3,305
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,884	4,157	4,157	3,305
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,884	4,157	4,157	3,305
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 98,413	98,505	98,505	96,193
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>92</u>	<u>(2,127)</u>	<u>(2,312)</u>	<u>(1,455)</u>
FUND BALANCE (GAAP), end of year	98,505	96,378	96,193	94,738
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(37,671)	(37,671)	(37,671)	(37,671)
NET FUND BALANCE, end of year	\$ 60,834	58,707	58,522	57,067

Trust Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	984	680	495	500
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	984	680	495	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	-	-	181	100
TOTAL FINANCIAL SOURCES	\$ 984	680	676	600
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	615	676	676	600
Fixed Asset Additions	-	-	-	-
Total Expenditures	615	676	676	600
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 615	676	676	600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,760	33,129	33,129	32,948
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	369	4	(181)	(100)
FUND BALANCE (GAAP), end of year	33,129	33,133	32,948	32,848
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(32,400)	(32,400)	(32,400)	(32,400)
NET FUND BALANCE, end of year	\$ 729	733	548	448

Trust Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	169	100	100	100
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	169	100	100	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	\$ 169	100	100	100
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	\$ 5,544	5,713	5,713	5,813
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	169	100	100	100
FUND BALANCE (GAAP), end of year	5,713	5,813	5,813	5,913
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	(5,271)	(5,271)	(5,271)	(5,271)
NET FUND BALANCE, end of year	\$ 442	542	542	642

Trust Funds

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

	2019 Actual	2020 Budget	2020 Estimated	2021 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,823	1,250	1,250	1,250
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,823	1,250	1,250	1,250
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	446	2,231	2,231	1,455
TOTAL FINANCIAL SOURCES	\$ 2,269	3,481	3,481	2,705
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,269	3,481	3,481	2,705
Fixed Asset Additions	-	-	-	-
Total Expenditures	2,269	3,481	3,481	2,705
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,269	3,481	3,481	2,705
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 60,109	59,663	59,663	57,432
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(446)	(2,231)	(2,231)	(1,455)
FUND BALANCE (GAAP), end of year	59,663	57,432	57,432	55,977
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 59,663	57,432	57,432	55,977



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 102 FTE's, or 24%.

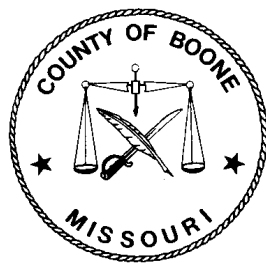
General Government Operations—Approximately 10 FTE permanent positions (net) have been added over the past 10 years, an 11% increase. The 2021 budget includes a decrease of -2.50 FTE with is the result cyclical election activities.

Public Safety—Approximately 82.4 FTE positions (net) have been added over the past 10 years, a 35% increase. The increase is primarily due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County and the additional positions added in 2019 and 2020. The 2021 budget includes two additional permanent positions: an additional 1.0 FTE Evidence Custodian position for Sheriff's operations; and, a new 1.0 FTE Radio Network Manager to support 911 radio and tower infrastructure operations. In addition, grant-funded positions are reflected in the budget 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; this is reflected as a reduction of -2.92 FTE.

Environment, Protective Inspection, & Infrastructure— The 2021 budget reflects no changes in FTE levels. Over the past ten-year period, total FTEs have decreased by 3% or 2.38 FTEs attributable to eliminating vacant positions.

Health and Community Services—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. Previously, some of these services were obtained pursuant to an intergovernmental agreement with the City of Columbia. A total of 4 FTE positions had been added prior to 2019 with an additional position, a Data Analyst position, included in the 2019 budget. There are no changes to the fiscal year 2021 budget.

Facilities and Grounds Services—Seven (7) FTEs have been added over the past 10 years, which represents a 50% increase. In 2018, administrative and budgetary control for the Security Technician FTE was transferred from Facilities and Grounds to Information Technology. There are no changes in the fiscal year 2021 budget.

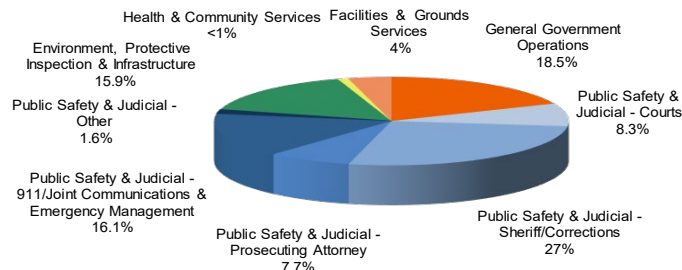


Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2021 FTE	DEPT NO	DEPT NAME	2021 FTE
<u>General Government Operations</u>			<u>Public Safety & Judicial - Prosecuting Attorney</u>		
1110	Auditor	7.00	1261	Prosecuting Attorney	26.20
1115	Human Resources & Risk Management	4.00	1262	Victim Witness	5.91
1118	Purchasing	3.75	1263	IV-D	3.00
1121	County Commission	5.00	2610	PA Tax Collection	0.40
1126	County Counselor	4.00	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1131	County Clerk	3.75			40.51
1132	Election and Registration	7.32	<u>Public Safety & Judicial - 911/Joint Communications & Emergency Management</u>		
1140	Treasurer	3.75	2701	911/Joint Communications Operations	63.00
1150	Collector	9.24	2702	Emergency Management Operations	6.50
1160	Recorder	7.00	2704	Joint Communications Radio Network	3.70
1170	Information Technology	4.00	2709	IT - Technical Support -911/EM	6.00
1171	Facilities Security	1.00	2711	Joint Communications Administration	5.63
1173	IT-Software Development	9.00		Total	84.83
1174	IT-Technical Support	7.63	<u>Public Safety & Judicial - Other</u>		
1176	GIS - County	3.00	1200	Public Administrator	8.25
1194	Mail Services	2.00			8.25
2010	Assessment	16.23	<u>Environment, Protective Inspection & Infrastructure</u>		
2110	Collector Tax Maintenance	0.08	1360	Solid Waste Recycling	0.25
		97.75	1710	Planning and Zoning	4.75
<u>Public Safety & Judicial - Courts</u>			1711	Resource Management Administration	1.17
1210	Circuit Court Services	22.72	1720	Building Codes	6.00
1221	Circuit Clerk	5.00	1725	Stormwater Administration	1.50
1241	Juvenile Office	3.92	2040	R&B Maintenance	46.48
1242	Juvenile Justice Center	4.21	2042	R&B Fleet Maintenance Operations	5.00
1243	Juvenile Justice Grants & Contracts	1.00	2043	R&B Traffic/Sign	2.00
1244	Juvenile Justice Grants & Contracts	0.80	2044	R&B Administration	3.75
2831	Veterans Court	0.30	2045	Public Works-Design & Construction	4.00
2904	Alternative Sentencing-Law Enf Sls Tax	3.00	2046	Stormwater Administration	1.50
2908	Court Ops/Alt Sent Prog - LEST	3.00	2080	Resource Management Administration	0.83
		43.95	2081	Engineering	6.50
<u>Public Safety & Judicial - Sheriff/Corrections</u>					83.73
1228	Sheriff/Detention Services	27.44	<u>Health & Community Services</u>		
1251	Sheriff	46.00	1420	Community and Social Services	0.25
1253	Internet Crimes Task Force	3.08	2130	Community Health/Medical	0.60
1255	Corrections	46.00	2160	Community Children's Services	4.15
2901	Sheriff-Law Enf Sls Tax	12.00			5.00
2902	Corrections-Law Enf Sls Tax	6.00	<u>Facilities & Grounds Services</u>		
2709	LE Sheriff/Detention Services	2.00	6100	Facilities Maintenance	6.00
		142.52	6101	Facilities Housekeeping	9.00
			6104	Grounds Maintenance	3.00
			6105	Facilities Maintenance Administration	3.00
					21.00
Grand Total			527.54		

2021 Budgeted FTE Positions



Personnel Summary

Summary of Personnel by Fund – 10-year History

FUND	DEPT NO	DEPT NAME	2012	2013	2014	2015
100	1110	Auditor	5.00	6.00	6.00	6.00
100	1115	Human Resources & Risk Management	2.00	4.00	4.00	4.00
100	1118	Purchasing	2.50	2.50	3.75	3.75
100	1121	County Commission	5.45	5.45	5.45	5.45
100	1126	County Counselor	3.00	3.00	3.00	4.00
100	1131	County Clerk	5.75	3.75	3.75	3.75
100	1132	Election and Registration	8.07	7.11	7.54	6.62
100	1133	Election Activities	1.10	0.34	-	-
100	1140	Treasurer	3.63	3.63	3.75	3.75
100	1150	Collector	8.25	8.25	8.25	8.25
100	1160	Recorder	8.00	8.00	8.00	8.00
100	1170	Information Technology	14.00	15.00	16.00	17.63
100	1171	Facilities Security	-	-	-	-
100	1173	IT-Software Development	-	-	-	-
100	1174	IT-Technical Support	-	-	-	-
100	1176	GIS - County	2.13	2.11	2.00	2.00
100	1194	Mail Services	2.00	2.00	2.00	2.00
100	1200	Public Administrator	5.63	5.63	7.23	6.99
100	1210	Circuit Court Services	22.42	22.67	22.50	22.50
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00
100	1241	Juvenile Office	4.18	4.19	4.44	4.44
100	1242	Juvenile Justice Center	4.79	5.10	5.10	5.86
100	1243	Juvenile Justice Grants & Contracts	4.62	3.00	3.00	3.00
100	1244	Court Ops Grants - Gen Fund	0.00	-	-	-
100	1228	Sheriff/Detention Services	0.00	-	-	-
100	1251	Sheriff	62.97	63.97	65.90	66.90
100	1253	Internet Crimes Task Force	-	2.00	2.00	2.00
100	1255	Corrections	60.31	60.31	61.56	61.56
100	1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	2.00	2.00
100	1261	Prosecuting Attorney	22.75	23.00	24.00	25.50
100	1262	Victim Witness	3.48	3.48	3.48	3.48
100	1263	IV-D	4.00	3.00	3.00	3.00
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25
100	1420	Community and Social Services	-	-	0.25	0.25
100	1710	Planning and Zoning	5.08	5.08	5.08	5.18
100	1711	Resource Management Administration	0.00	0.00	-	-
100	1720	Building Codes	6.34	6.34	6.34	6.44
100	1725	Stormwater Administration	1.14	1.14	1.70	1.50
General Fund Total			285.84	287.30	296.32	301.05

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	2016	2017	2018	2019	2020	2021	2020-2021 Change
	6.00	6.00	6.00	7.00	7.00	7.00	-
	4.00	4.00	4.00	4.00	4.00	4.00	-
	3.75	3.75	3.75	3.75	3.75	3.75	-
	5.25	5.25	5.25	5.00	5.00	5.00	-
	4.00	4.00	4.00	4.00	4.00	4.00	-
	3.75	3.75	3.75	3.75	3.75	3.75	-
	10.60	7.33	8.48	7.32	9.82	7.32	(2.50)
	-	-	-	-	-	-	-
	3.75	3.75	3.75	3.75	3.75	3.75	-
	8.25	8.25	8.24	8.24	9.24	9.24	-
	8.00	8.00	8.00	7.00	7.00	7.00	-
	18.63	18.63	19.63	19.63	20.63	4.00	(16.63)
	-	-	1.00	1.00	1.00	1.00	-
	-	-	-	-	-	9.00	9.00
	-	-	-	-	-	7.63	7.63
	2.00	3.00	3.00	3.00	3.00	3.00	-
	2.00	2.00	2.00	2.00	2.00	2.00	-
	7.25	7.25	8.25	8.25	8.25	8.25	-
	22.50	22.50	22.72	22.72	22.72	22.72	-
	5.00	5.00	5.00	5.00	5.00	5.00	-
	4.44	4.60	4.31	3.73	3.92	3.92	-
	5.67	5.27	4.55	4.21	4.21	4.21	-
	2.80	2.80	2.80	2.80	2.80	1.00 a	(1.80)
	-	-	-	-	-	0.80	0.80
	-	-	-	-	-	27.44	27.44
	67.90	67.90	68.90	73.26	73.75	46.00	(27.75)
	2.00	2.00	2.00	2.00	2.00	3.08	1.08
	61.56	51.73	51.73	47.73	47.69	46.00	(1.69)
	2.00	-	-	-	-	-	-
	25.50	25.60	26.60	26.60	27.20	26.20	(1.00)
	5.48	5.48	5.48	5.48	5.72	5.91	0.19
	3.00	3.00	3.00	3.00	3.00	3.00	-
	0.25	0.25	0.25	0.25	0.25	0.25	-
	0.35	0.25	0.25	0.25	0.25	0.25	-
	5.18	5.18	5.18	5.18	5.18	4.75	(0.43)
	-	-	-	-	-	1.17	1.17
	6.44	6.44	6.44	6.44	6.44	6.00	(0.44)
	1.50	1.50	1.50	1.50	1.50	1.50	-
	308.80	294.46	299.81	297.84	303.82	298.89	(4.93)

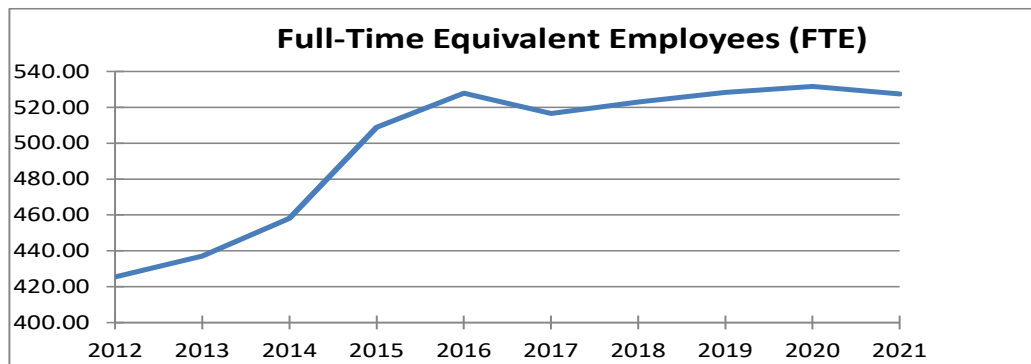
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FUND	DEPT NO	DEPT NAME	2012	2013	2014	2015
201	2010	Assessment	16.75	16.75	16.75	16.75
204	2040	R&B Maintenance	57.48	58.48	58.23	57.73
204	2042	R&B Fleet Maintenance Operations	-	-	-	-
204	2043	R&B Traffic/Sign	-	-	-	-
204	2044	R&B Administration	-	-	-	-
204	2045	Res Mgmnt Design & Construction	13.96	13.96	14.08	13.88
204	2046	Stormwater Administration	0.61	0.61	0.90	1.50
204	2081	Resource Management Administration	-	-	-	-
204	2082	Engineering	-	-	-	-
211	2110	Collector Tax Maintenance	0.08	0.08	1.08	1.08
213	2130	Community Health/Medical	-	-	0.58	0.58
214	2140	DNR 319 Urban Retrofit Grant	1.25	1.25	0.40	-
216	2160	Community Children's Services	-	-	2.17	2.17
255	2550	Sheriff Revolving Fund Activity	-	1.00	1.00	1.00
261	2610	PA Tax Collection	2.00	2.00	2.00	1.00
263	2630	PA Bad Check Collections	0.50	0.25	0.25	1.00
270	2701	911/Joint Communications Operations	-	10.00	19.00	57.86
270	2702	Emergency Management Operations	-	-	1.00	3.00
270	2703	Information Technology-911/EM	-	-	-	5.00
270	2704	Joint Communications Radio Network	-	-	-	-
270	2709	IT - Technical Support -911/EM	-	-	-	-
270	2711	Joint Communications Administration	-	-	-	-
280	2800	Storage & Preservation	-	-	-	-
283	2831	Veterans Court	-	0.88	0.88	0.88
290	2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00
290	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00
290	2904	Alternative Sentencing-Law Enf Sls Tax	6.00	6.50	5.50	5.50
290	2908	Court Ops/Alt Sent Prog - LEST	0.00	-	-	-
290	2909	LE Sheriff/Detention Services	-	-	-	-
297	2972	Cyber Crimes Task Force (stimulus)	2.00	-	-	-
Special Revenue Funds Total			125.63	136.76	148.82	193.93
610	6100	Facilities Maintenance	6.00	6.00	6.00	7.00
610	6101	Facilities Housekeeping	8.00	7.00	7.00	7.00
610	6103	Facilities Security	-	-	-	-
610	6104	Grounds Maintenance	-	-	-	-
610	6105	Facilities Maintenance Administration	-	-	-	-
Internal Service Funds Total			14.00	13.00	13.00	14.00
Grand Total			425.47	437.06	458.14	508.98

a The FTE allocations for grant-funded positions reflects a partial year per grant period. The budget and FTE allocations are adjusted upon grant renewal or extension.

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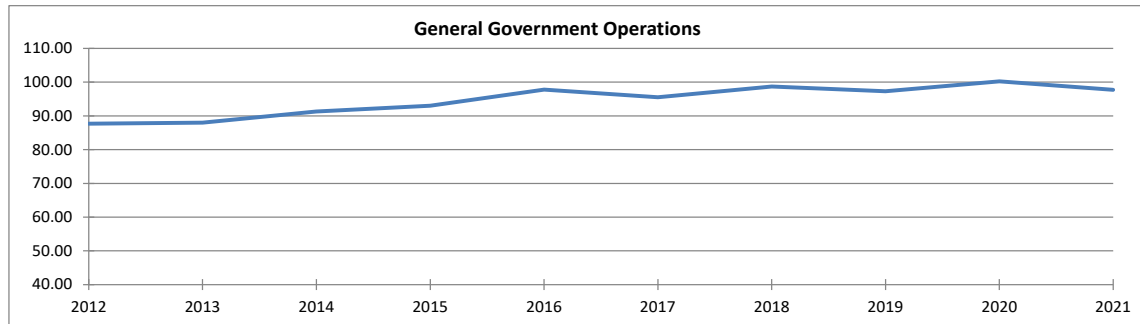
2016	2017	2018	2019	2020	2021	2020-2021 Change
16.75	16.75	16.75	16.75	16.23	16.23	-
58.48	58.48	58.48	57.23	57.23	46.48	(10.75)
-	-	-	-	-	5.00	5.00
-	-	-	-	-	2.00	2.00
-	-	-	-	-	3.75	3.75
13.88	13.88	13.88	11.63	11.63	4.00	(7.63)
1.50	1.50	1.50	1.50	1.50	1.50	-
-	-	-	-	-	0.83	0.83
-	-	-	-	-	6.50	6.50
1.08	1.08	1.08	1.08	0.08	0.08	-
0.73	0.45	0.45	0.60	0.60	0.60	-
-	-	-	-	-	-	-
2.92	3.30	3.30	4.15	4.15	4.15	-
1.00	1.00	-	-	-	-	-
1.50	0.40	0.40	0.40	0.40	0.40	-
-	-	-	-	-	-	-
57.86	57.38	57.38	68.13	68.63	63.00	(5.63)
7.00	7.00	7.00	7.00	6.50	6.50	-
8.00	8.00	7.00	7.00	6.00	-	(6.00)
2.00	2.70	2.70	2.70	2.70	3.70	1.00
-	-	-	-	-	6.00	6.00
-	-	-	-	-	5.63	5.63
-	-	-	-	-	-	-
0.88	0.80	0.30	0.30	0.30	0.30	-
14.00	14.00	14.00	14.00	14.00	12.00	(2.00)
6.00	6.00	6.00	6.00	6.00	6.00	-
5.00	5.00	5.00	5.00	5.00	5.00	-
5.50	5.50	6.00	6.00	6.00	3.00	(3.00)
-	-	-	-	-	3.00	3.00
-	-	-	-	-	2.00	2.00
-	-	-	-	-	-	-
204.08	203.22	201.22	209.47	206.95	207.65	0.70
8.00	8.00	9.00	9.00	9.00	6.00	(3.00)
7.00	8.00	9.00	9.00	9.00	9.00	-
-	1.00	1.00	-	-	-	-
-	2.00	3.00	3.00	3.00	3.00	-
-	-	-	-	-	3.00	3.00
15.00	19.00	22.00	21.00	21.00	21.00	-
527.88	516.68	523.03	528.31	531.77	527.54	(4.23)



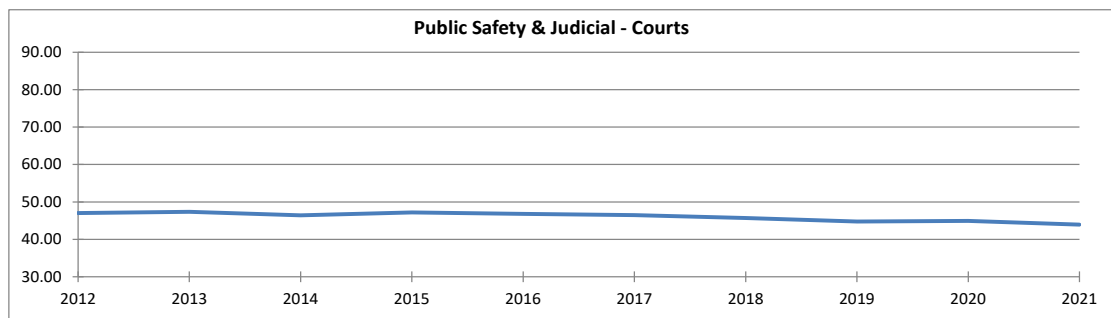
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Government Operations											
1110	Auditor	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	7.00
1115	Human Resources & Risk Management	2.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1118	Purchasing	2.50	2.50	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1121	County Commission	5.45	5.45	5.45	5.45	5.25	5.25	5.25	5.00	5.00	5.00
1126	County Counselor	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1131	County Clerk	5.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1132	Election and Registration	8.07	7.11	7.54	6.62	10.60	7.33	8.48	7.32	9.82	7.32
1133	Election Activities	1.10	0.34	-	-	-	-	-	-	-	-
1140	Treasurer	3.63	3.63	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
1150	Collector	8.25	8.25	8.25	8.25	8.25	8.25	8.24	8.24	9.24	9.24
1160	Recorder	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	7.00
1170	Information Technology	14.00	15.00	16.00	17.63	18.63	18.63	19.63	19.63	20.63	4.00
1171	Facilities Security	-	-	-	-	-	-	1.00	1.00	1.00	1.00
1173	IT-Software Development	-	-	-	-	-	-	-	-	-	9.00
1174	IT-Technical Support	-	-	-	-	-	-	-	-	-	7.63
1176	GIS - County	2.13	2.11	2.00	2.00	2.00	3.00	3.00	3.00	3.00	3.00
1194	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	16.75	16.75	16.75	16.23	16.23
2110	Collector Tax Maintenance	0.08	0.08	1.08	1.08	1.08	1.08	1.08	1.08	0.08	0.08
	Total	87.71	87.97	91.32	93.03	97.81	95.54	98.68	97.27	100.25	97.75

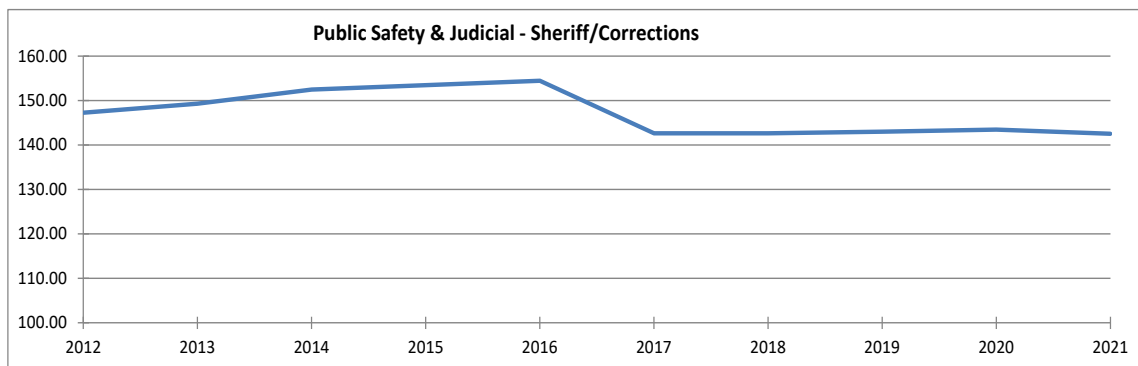


		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety & Judicial - Courts											
1210	Circuit Court Services	22.42	22.67	22.50	22.50	22.50	22.50	22.72	22.72	22.72	22.72
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.18	4.19	4.44	4.44	4.44	4.60	4.31	3.73	3.92	3.92
1242	Juvenile Justice Center	4.79	5.10	5.10	5.86	5.67	5.27	4.55	4.21	4.21	4.21
1243	Juvenile Justice Grants & Contracts	4.62	3.00	3.00	3.00	2.80	2.80	2.80	2.80	2.80	1.00
1244	Court Ops Grants - Gen Fund	-	-	-	-	-	-	-	-	-	0.80
2831	Veterans Court	-	0.88	0.88	0.88	0.88	0.80	0.30	0.30	0.30	0.30
2904	Alternative Sentencing-Law Enf Sls Tax	6.00	6.50	5.50	5.50	5.50	5.50	6.00	6.00	6.00	3.00
2908	Court Ops/Alt Sent Prog - LEST	-	-	-	-	-	-	-	-	-	3.00
	Total	47.01	47.34	46.42	47.18	46.79	46.47	45.68	44.76	44.95	43.95

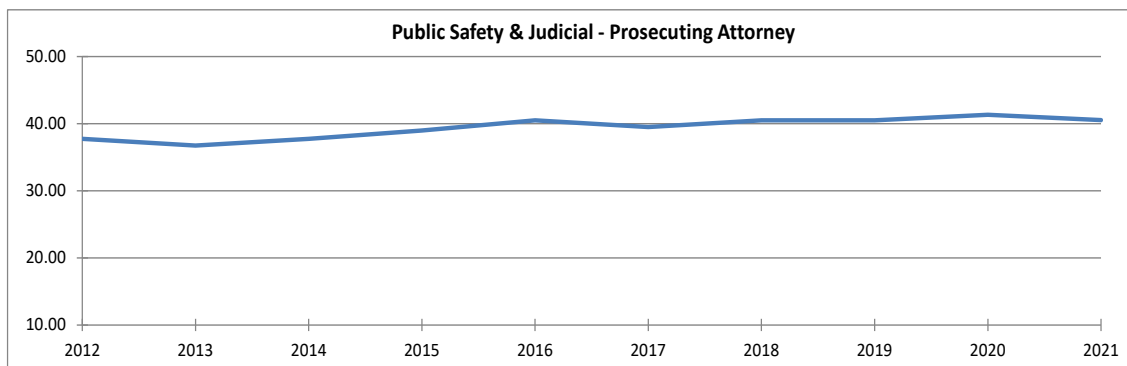


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Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety & Judicial - Sheriff/Corrections											
1228	Sheriff/Detention Services	-	-	-	-	-	-	-	-	-	27.44
1251	Sheriff	62.97	63.97	65.90	66.90	67.90	67.90	68.90	73.26	73.75	46.00
1253	Internet Crimes Task Force	-	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.08
1255	Corrections	60.31	60.31	61.56	61.56	61.56	51.73	51.73	47.73	47.69	46.00
1256	Sheriff/Corr BLDG HK/Maint	2.00	2.00	2.00	2.00	2.00	-	-	-	-	-
2550	Sheriff Revolving Fund Activity	-	1.00	1.00	1.00	1.00	1.00	-	-	-	-
2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	12.00
2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2709	LE Sheriff/Detention Services	-	-	-	-	-	-	-	-	-	2.00
2972	Cyber Crimes Task Force	2.00	-	-	-	-	-	-	-	-	-
Total		147.28	149.28	152.46	153.46	154.46	142.63	142.63	142.99	143.44	142.52

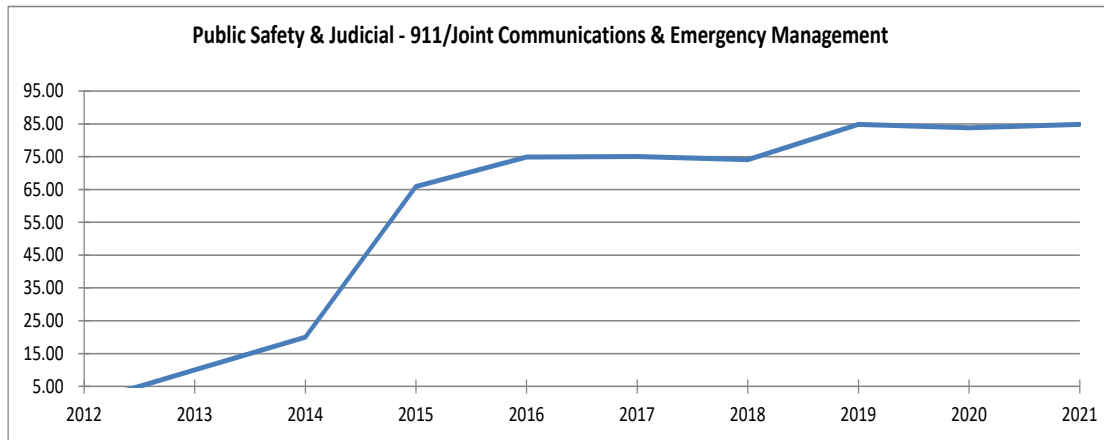


		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety & Judicial - Prosecuting Attorney											
1261	Prosecuting Attorney	22.75	23.00	24.00	25.50	25.50	25.60	26.60	26.60	27.20	26.20
1262	Victim Witness	3.48	3.48	3.48	3.48	5.48	5.48	5.48	5.48	5.72	5.91
1263	IV-D	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	PA Tax Collection	2.00	2.00	2.00	1.00	1.50	0.40	0.40	0.40	0.40	0.40
2630	PA Bad Check Collections	0.50	0.25	0.25	1.00	-	-	-	-	-	-
2903	Prosecuting Attorney-Law Enf Sls Tax	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Total		37.73	36.73	37.73	38.98	40.48	39.48	40.48	40.48	41.32	40.51

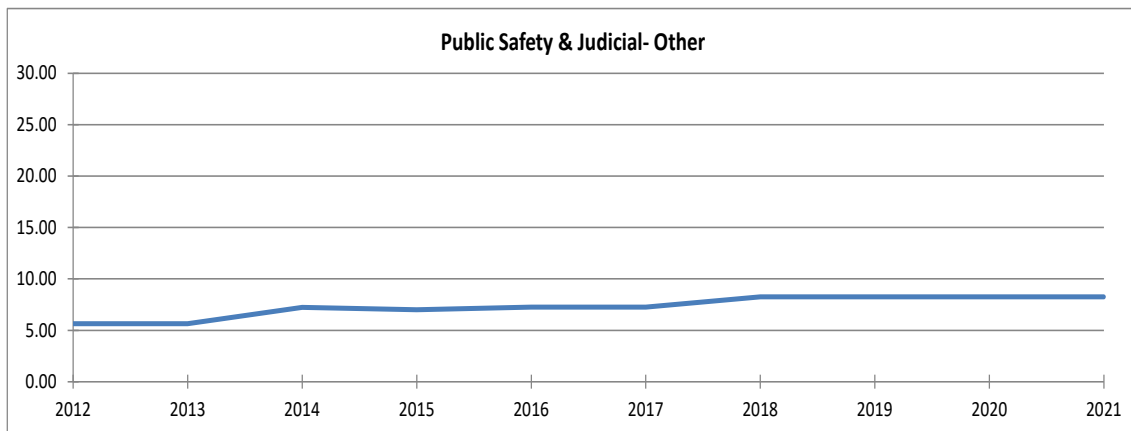


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Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety & Judicial - 911/Joint Communications & Emergency Management (EM)											
2701	911/Joint Communications Operations	-	10.00	19.00	57.86	57.86	57.38	57.38	68.13	68.63	63.00
2702	Emergency Management Operations	-	-	1.00	3.00	7.00	7.00	7.00	7.00	6.50	6.50
2703	Information Technology-911/EM	-	-	-	5.00	8.00	8.00	7.00	7.00	6.00	-
2704	Joint Communications Radio Network	-	-	-	-	2.00	2.70	2.70	2.70	2.70	3.70
2709	IT - Technical Support -911/EM	-	-	-	-	-	-	-	-	-	6.00
2711	Joint Communications Administration	-	-	-	-	-	-	-	-	-	5.63
Total		-	10.00	20.00	65.86	74.86	75.08	74.08	84.83	83.83	84.83

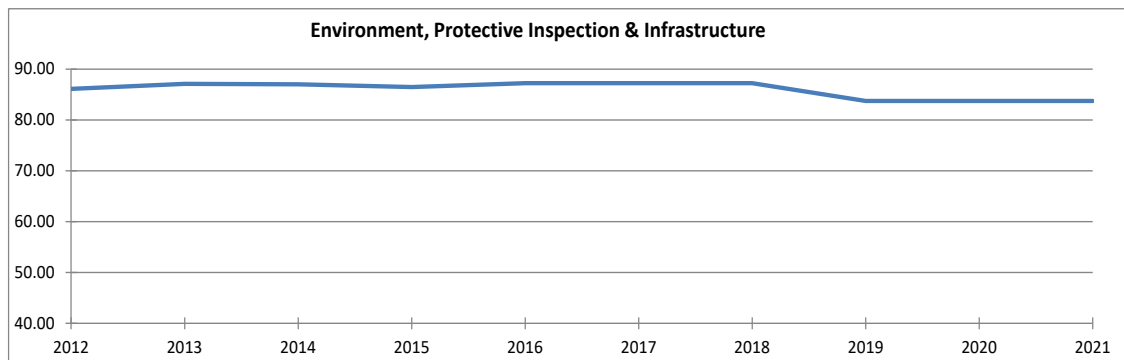


		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety & Judicial - Other											
1200	Public Administrator	5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25	8.25
Total		5.63	5.63	7.23	6.99	7.25	7.25	8.25	8.25	8.25	8.25

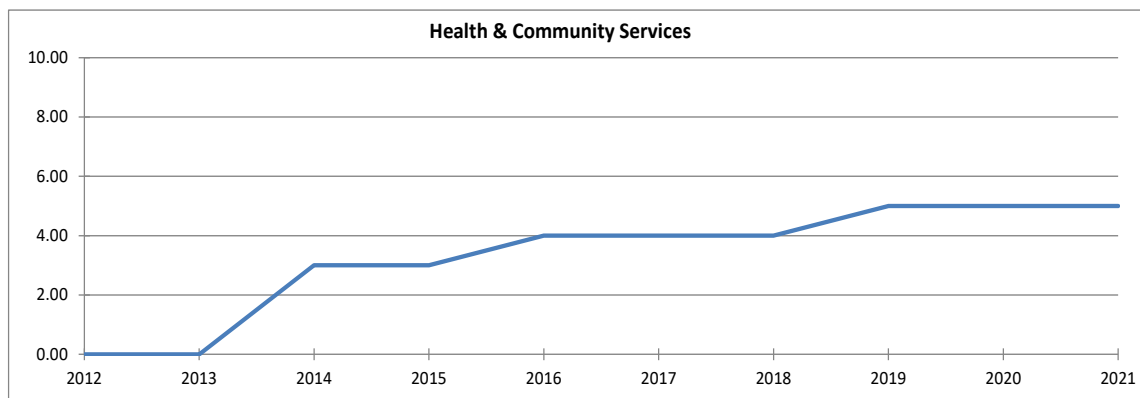


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Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Environment, Protective Inspection & Infrastructure</u>											
1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	Planning and Zoning	5.08	5.08	5.08	5.18	5.18	5.18	5.18	5.18	5.18	4.75
1711	Resource Management Administration	-	-	-	-	-	-	-	-	-	1.17
1720	Building Codes	6.34	6.34	6.34	6.44	6.44	6.44	6.44	6.44	6.44	6.00
1725	Stormwater Administration	1.14	1.14	1.70	1.50	1.50	1.50	1.50	1.50	1.50	1.50
2040	R&B Maintenance	57.48	58.48	58.23	57.73	58.48	58.48	58.48	57.23	57.23	46.48
2042	R&B Fleet Maintenance Operations	-	-	-	-	-	-	-	-	-	5.00
2043	R&B Traffic/Sign	-	-	-	-	-	-	-	-	-	2.00
2044	R&B Administration	-	-	-	-	-	-	-	-	-	3.75
2045	Public Works-Design & Construction	13.96	13.96	14.08	13.88	13.88	13.88	13.88	11.63	11.63	4.00
2046	Stormwater Administration	0.61	0.61	0.90	1.50	1.50	1.50	1.50	1.50	1.50	1.50
2081	Resource Management Administration	-	-	-	-	-	-	-	-	-	0.83
2082	Engineering	-	-	-	-	-	-	-	-	-	6.50
2140	DNR 319 Urban Retrofit Grant	1.25	1.25	0.40	-	-	-	-	-	-	-
Total		86.11	87.11	86.98	86.48	87.23	87.23	87.23	83.73	83.73	83.73

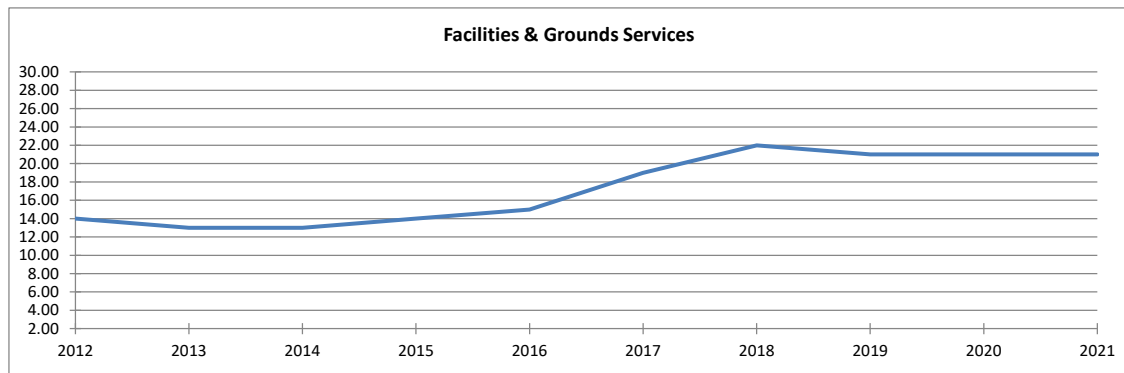


		2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<u>Health & Community Services</u>											
1420	Community and Social Services	-	-	0.25	0.25	0.35	0.25	0.25	0.25	0.25	0.25
2130	Community Health/Medical	-	-	0.58	0.58	0.73	0.45	0.45	0.60	0.60	0.60
2160	Community Children's Services	-	-	2.17	2.17	2.92	3.30	3.30	4.15	4.15	4.15
Total		-	-	3.00	3.00	4.00	4.00	4.00	5.00	5.00	5.00



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Dept. No	Department Name	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Facilities & Grounds Services											
6100	Facilities Maintenance	6.00	6.00	6.00	7.00	8.00	8.00	9.00	9.00	9.00	6.00
6101	Facilities Housekeeping	8.00	7.00	7.00	7.00	7.00	8.00	9.00	9.00	9.00	9.00
6103	Facilities Security	-	-	-	-	-	1.00	1.00	-	-	-
6105	Grounds Maintenance	-	-	-	-	-	2.00	3.00	3.00	3.00	3.00
6105	Facilities Maintenance Administration	-	-	-	-	-	-	-	-	-	3.00
Total		14.00	13.00	13.00	14.00	15.00	19.00	22.00	21.00	21.00	21.00



	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Grand Total	425.47	437.06	458.14	508.98	527.88	516.68	523.03	528.31	531.77	527.54

Fixed Assets Summary—

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

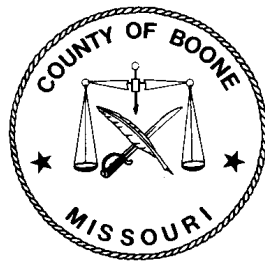
Fixed Assets Summary

Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment		Furniture & Fixtures		Computer Hardware	
			Addition	Replacement	Addition	Replacement	Addition	Replacement
100	1170	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 107,723	\$ 302,919
100	1171	Facilities Security	-	-	-	-	8,360	9,600
100	1210	Circuit Court Services	-	-	-	-	-	4,450
100	1221	Circuit Clerk	-	-	-	-	5,000	600
100	1228	GF Sheriff/Detention Services	-	-	-	-	1,070	-
100	1241	Juvenile Office	-	-	-	-	-	1,000
100	1242	Juvenile Justice Center	-	-	-	-	5,500	610
100	1251	Sheriff	-	-	-	-	-	5,995
100	1255	Corrections	-	-	-	-	-	-
General Fund Total			\$ -	\$ -	\$ -	\$ -	\$ 127,653	\$ 325,174
201	2010	Assessment	-	-	-	-	-	25,033
204	2040	Public Works-R&B Maintenance	-	-	-	-	860	-
204	2042	R&B Fleet Maint Operations	-	-	-	-	-	-
204	2082	RM Engineering	-	-	-	-	-	600
211	2110	Collector Tax Maintenance	-	-	-	-	-	18,333
216	2160	Community Children's Services	-	-	-	-	600	-
253	2539	Justice Assistant Grant FYX9	-	-	-	-	-	-
270	2702	Emergency Management Operations	-	-	-	-	-	-
270	2703	Information Technology- 911/EM	-	-	-	-	1,420	21,000
270	2706	Radio Network Improvements	-	-	-	-	-	-
280	2800	Storage & Preservation	-	-	19,000	-	1,100	11,100
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	3,500	38,500
Special Revenue Funds Total			\$ -	\$ -	\$ 19,000	\$ -	\$ 7,480	\$ 114,566
610	6100	Facilities and Grounds Maintenance	-	-	-	-	1,500	-
610	6105	FM Administration	-	-	-	-	-	600
Internal Service Funds Total			\$ -	\$ -	\$ -	\$ -	\$ 1,500	\$ 600
Total			\$ -	\$ -	\$ 19,000	\$ -	\$ 136,633	\$ 440,340

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Computer Software		Vehicles		Machinery & Equipment		Buildings & Improvements		Land		Total
Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements			
\$ 76,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	487,248
-	-	-	-	-	-	-	-	-	-	17,960
-	-	-	-	-	-	-	-	-	-	4,450
-	-	-	-	-	-	-	-	-	-	5,600
95	-	-	-	2,400	15,000	-	-	-	-	18,565
-	-	-	-	-	-	-	-	-	-	1,000
-	-	-	-	-	-	-	-	-	-	6,110
-	-	-	-	67,258	4,985	-	-	-	-	78,238
-	-	-	-	-	56,124	-	-	-	-	56,124
<u>\$ 76,701</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 69,658</u>	<u>\$ 76,109</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 675,295</u>
-	-	-	-	-	-	-	-	-	-	25,033
-	-	-	283,000	141,095	454,500	-	-	-	-	879,455
-	-	-	-	37,000	4,000	-	-	-	-	41,000
-	-	-	-	-	-	-	-	-	-	600
-	-	-	-	-	-	-	-	-	-	18,333
-	-	-	-	-	-	-	-	-	-	600
-	-	-	-	4,312	-	-	-	-	-	4,312
-	-	-	-	185,000	-	-	-	-	-	185,000
-	-	-	-	-	-	-	-	-	-	22,420
-	-	-	-	668,800	-	-	-	-	-	668,800
-	-	-	-	-	-	-	-	-	-	31,200
-	-	-	258,657	9,710	134,575	-	-	-	-	444,942
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541,657</u>	<u>\$ 1,045,917</u>	<u>\$ 593,075</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,321,695</u>
-	-	-	-	-	-	-	-	-	-	1,500
-	-	-	-	-	-	-	-	-	-	600
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,100</u>
<u>\$ 76,701</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541,657</u>	<u>\$ 1,115,575</u>	<u>\$ 669,184</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,999,090</u>



Capital Project Budgets—

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

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

Capital Projects

Capital Improvement Planning Process

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

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

The design process for the new facility concluded in 2014 and the County issued bonds in early 2015 to finance construction of the Emergency Communications Center (ECC). Principal and interest payments on the bonds 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 was 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 is expected to conclude mid-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 should complete late 2020 and the project is expected to be bid in 2021 with construction to begin thereafter.

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 county desires to improve the physical safety of these high-traffic and high-visibility offices in order to reduce risk exposure associated with an active shooter or similar event. In addition, the County desires to reduce employee and public risk resulting from COVID-19 (or any other infectious disease) by constructing appropriate physical barriers. If a determination is made to move forward with the proposed solution(s), monies will be transferred from the Record Preservation Fund, the Tax Maintenance Fund, and the Assessment Fund into a capital project fund.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2021
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 substantially completed.

Project	Project Description	Approved Project Budget	Appropriation Status	Project Status 1/1/2021
Road and Bridge Facility Improvements - Tom Bass Road Location	Expand mechanics area, construct a truck washing station, improve equipment storage and vehicle outfitting areas, and pave surface areas	Facility: \$ <u><u>3,500,000</u></u>	Approved 2019	Project approved for funding in 2019 budget. Project expected to be bid in 2021.

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 2019 and 2020 and thereafter
<u>\$ 13,320,000</u>	<u>10,000,000</u>	<u>23,320,000</u>		<u>\$ 9,000,000</u>			
<u>\$ -</u>	<u>1,200,000</u>	<u>1,200,000</u>		<u>\$ 75,000</u>	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
* Unused amounts will be returned to the 911/EM Sales Tax Fund and used for future radio and technology							
<u>\$ 2,655,000</u>	<u>220,000</u>	<u>2,875,000</u>		To be determined	Utilities and insurance; facility maintenance and repair	911 Sales Tax Fund and General Fund	2020-2021
	(\$220,000 transferred from other capital project funds)						
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
<u>\$ -</u>	<u>3,500,000</u>	<u>3,500,000</u>		\$100,000	Utilities and insurance; facility maintenance and repair, 1 additional FTE	Road and Bridge Fund	2021- 2022

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 will 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.

Capital Projects

Summary of Capital Project Funds

Capital Project Fund Name	Purpose	Status as of the Budget Year	Projected Fund Balance at December 31st
General Capital Fund	This fund accounts for non-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.	\$ 1,000,000
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.	The project is expected to be bid in 2021.	\$ -

2021 Budget Supplemental Requests

Fund Type	Fund	Fund Name	Request	Proposed
General	100	General	1,760,030	821,634
Special Revenue	201	Assessment Fund	323,700	1,700
	203	Domestic Violence	-	-
	204	Road & Bridge	996,318	926,030
	210	Local Law Enforcement Grant	-	-
	211	Collector Tax Maintenance	-	-
	212	Fairground Maintenance	-	-
	213	Community Health/Medical	-	-
	215	BOCO Fairgrounds Regional Rec District	-	-
	216	Community Children's Services	600	600
	217	Road Development Agreements	-	-
	230	Election Services	-	-
	232	Election Equipment Replacement	-	-
	250	Sheriff Forfeiture	-	-
	251	Sheriff Training	-	-
	252	Public Safety Citizen Contribution	-	-
	253	Local Law Enforcement Grant	-	-
	254	Sheriff Civil Charges	-	-
	255	Sheriff Revolving	-	-
	256	Inmate Security	-	-
	257	Sheriff K9 Operations	-	-
	260	PA Training	-	-
	261	PA Tax Collection	-	-
	262	PA Contingency	-	-
	264	PA Forfeiture	-	-
	265	PA Admin Handling Cost	-	-
	270	911/Emergency Management Sales Tax	1,034,986	1,034,986
	271	911 Prepaid Wireless Fee	-	-
	280	Record Preservation	-	-
	282	Family Services & Justice	-	-
	283	Circuit Drug Court	-	-
	285	Administration of Justice	-	-
	286	Circuit Clerk Garnishment Fee	-	-
	290	Law Enforcement Services	518,095	518,095
	298	Recovery Act Stimulus Fund	-	-
		Total	2,873,699	2,481,411
Debt Service	305	2010 Series Special Obligation Bonds	-	-
	306	2015 Series Special Obligation Bonds ECC	-	-
	387	2008 Series GO Bonds - Sewer NID	-	-
	388	2010A Series GO Bonds - Sewer NID	-	-
	389	2010 GO Bonds - Sewer NID DNR	-	-
	390	2010A Series GO Bonds - Sewer NID	-	-
	392	2010 GO Bonds - Sewer NID Non-DNR	-	-
	393	2016 GO Bonds - Sewer NID	-	-
		Total	-	-
		Total - All Governmental Funds Combined	4,633,729	3,303,045
Internal Service	600	Self Insured Health Plan	-	-
	601	Self Insured Dental Plan	-	-
	602	Self Insured Workers' Comp	-	-
	610	Facilities & Grounds	17,600	600
	620	Bldg/Grnd Capital R & R	67,000	67,000
	621	Building Utilities	-	-
	622	Capital R & R - Family Health Center	-	-
	623	Capital R & R - BC Health Dept	-	-
	624	Capital R & R - Public Works	-	-
	625	Capital R & R - ECC	-	-
		Total	84,600	67,600
		Grand Total	4,718,329	3,370,645

REQUEST DESCRIPTION		QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
2	SURVEYMONKEY LICENSE	1	384	0	384	384	384
70100 SOFTWARE SUBSCRIPTIONS							
REQUEST NUMBER 2 TOTAL		**PROPOSED**		0	384	384	384
3	COVID-19 VACCINATIONS		0	0	0		0
71100 OUTSIDE SERVICES							
(MOVE TO 1192)							
REQUEST NUMBER 3 TOTAL		**PROPOSED**		0	0	0	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				0	384	384	384

1131 COUNTY CLERK

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	INCREASE POS#28 CLERK II FROM 1560 HOURS TO 2080	1	8,986	0	8,986		8,986
	10100 SALARIES & WAGES						
10	INCREASE POS#28 CLERK II FROM 1560 HOURS TO 2080	1	687	0	687		687
	10200 FICA						
10	INCREASE POS#28 CLERK II FROM 1560 HOURS TO 2080	1	32	0	32		32
	10325 DISABILITY INSURANCE						
10	INCREASE POS#28 CLERK II FROM 1560 HOURS TO 2080	1	15	0	15		15
	10400 WORKERS COMP						
10	INCREASE POS#28 CLERK II FROM 1560 HOURS TO 2080	1	180	0	180		180
	10510 CERF-EMPLOYER PD CONTRIBUTION						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	9,900	9,900	9,900
20	COVER TRAINING PAYROLL POSITION AND ACCRUAL PAYOUT		9,220	9,220	0		9,220
	10100 SALARIES & WAGES						
20	COVER TRACOVER PAYROLL TRAINING AND ACCRUAL PAYOUT		705	705	0		705
	10200 FICA						
20	COVER TRAINING PAYROLL POSITION AND ACCRUAL PAYOUT		507	507	0		507
	10300 HEALTH INSURANCE						
20	COVER TRAINING PAYROLL POSITION AND ACCRUAL PAYOUT		33	33	0		33
	10325 DISABILITY INSURANCE						
20	COVER TRAINING PAYROLL POSITION AND ACCRUAL PAYOUT		6	6	0		6
	10350 LIFE INSURANCE						
20	COVER TRAINING PAYROLL POSITION AND ACCRUAL PAYOUT		35	35	0		35
	10375 DENTAL INSURANCE						
20	COVER TRAINING PAYROLL POSITION AND ACCRUAL PAYOUT		25	25	0		25
	10400 WORKERS COMP						
20	COVER TRAINING PAYROLL POSITION AND ACCRUAL PAYOUT		54	54	0		54
	10500 401(A) MATCH PLAN						
20	COVER TRAINING PAYROLL POSITION AND ACCRUAL PAYOUT		184	184	0		184
	10510 CERF-EMPLOYER PD CONTRIBUTION						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		10,769	0	10,769	10,769

1170 INFORMATION TECHNOLOGY

<u>REQUEST DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			10,769	9,900	20,669	20,669

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1170 INFORMATION TECHNOLOGY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
101	UNTAGGED HARDWARE		2,500	2,500	0		2,500
	23810 UNTAGGED HARDWARE AND SOFTWARE						
101	UNANTICIPATED EMERGENCY HARDWARE		10,000	10,000	0		10,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		12,500	0	12,500	12,500
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE (1171)		0	0	0		0
	23810 UNTAGGED HARDWARE AND SOFTWARE						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE (2703)		0	0	0		0
	23810 UNTAGGED HARDWARE AND SOFTWARE						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE (1171)		0	0	0		0
	37220 TRAVEL (AIRFARE, MILEAGE, ETC)						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE (2703)		0	0	0		0
	37220 TRAVEL (AIRFARE, MILEAGE, ETC)						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE (1171)		0	0	0		0
	71101 PROFESSIONAL SERVICES						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE (2703)		0	0	0		0
	71101 PROFESSIONAL SERVICES						
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		0	0	0	0
511	KARPEL - SERVER UPGRADE - STORAGE SPACE (2905)		0	0	0		0
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 511 TOTAL	**PROPOSED**		0	0	0	0
520	AD-JUNE PITCHFORD- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	AS-TOM SCHAWECKER- PRINTER(MONO W/2 DRAWERS) (2010)		0	0	0		0
	92301 REPLC COMPUTER HDWR						
520	CK-BACK ROOM- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						

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1170 INFORMATION TECHNOLOGY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
520	CK-BECKY DORAN- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	CK-BREANA ASHCRAFT- (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	CK-GARY ROBERTS- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	CK-KEVIN KALIS- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	CK-TAMMY TURNER- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	CK-TEQUILA FREEMAN- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	FM-JODY MOORE-PRINTER (MONO W/2 DRAWERS) (6105)		0	0	0		0
	92301 REPLC COMPUTER HDWR						
520	PA-MERILEE CROCKETT- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	RC-RECORDER- PRINTER (COLOR W/2 DRAWERS) (2800)		0	0	0		0
	92301 REPLC COMPUTER HDWR						
520	RM-BUILDING INSPECTORS- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	RM-MULTI USERS-PRINTER (COLOR W/2 DRAWERS)	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
520	SD-CYNTHIA GRANT- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	SD-JARED RAUSCH- PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
520	TR-TOM DARROUGH-PRINTER (MONO W/2 DRAWERS)	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 520 TOTAL		**PROPOSED**	8,900	8,900	0	8,900	8,900
530	ALL-(IF NEEDED) - MONITOR	10	160	1,600	0		1,600
	92301 REPLC COMPUTER HDWR						
530	AS-SCANNING- PC (2010)		0	0	0		0
	92301 REPLC COMPUTER HDWR						

1170 INFORMATION TECHNOLOGY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
530	CK-ART AUER- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	CK-BRIANNA LENNON- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	CK-KENNY CANOLE- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	EM-DELLA LUSTER- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	IT-AARON SMITH- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-ADAPTIO PROD PRINTER- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-AMANDA MELTON- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-ARON GISH- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-BRANDON THOMPSON- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-DALE KOHLHOFF- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-FERNANDO SUCRE- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-IT SPARE- PC		1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-IT SPARE- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-JULIA LUTZ- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-KYLE EVANHOFF- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-LAKSHMI SANKARAN NAYAR- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-NEAL WILPER- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-PROGRAMMER VACANT- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						

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REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
530	IT-RICHARD RILEY- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-RYAN IRISH- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-SCOTT PHILLIPS- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT-VICTORIA WALTER- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-ANNA FOSTER- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-BETH BOOS- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-GENE BREEDEN- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-MARK HAHN- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-STEVE HITE- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-SUSAN GESHELL- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	JC-CHAD MARTIN- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	JC-KATY ALESHIRE- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	JC-PAT SCHREINER- PC	(2703)	0	0	0		0
	92301 REPLC COMPUTER HDWR						
530	PA-DAN KNIGHT- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	PA-EVIDENCE ROOM- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	PA-INTERN- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	PA-MORLEY SWINGLE- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	PA-RANDY NICHOLS- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						

1170 INFORMATION TECHNOLOGY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
530	SD-CLARK LUNTSFORD- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-CRIME LAB- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-CYBER CRIMES- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-DAMON/GEORGE- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-DAVID WILSON- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-LEASA QUICK- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-MULTI USERS- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-PAULA HENRY- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-PERKINS CYBER CRIMES- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-PHILIP SMITH- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-PSYCH- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-SCANNING- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-SCOTT SKINNER- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-SQUAD ROOM- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-SUPERVISOR- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-TRAINING ROOM- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	SD-WARRANT DESK 2- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 530 TOTAL		**PROPOSED**	48,900	48,900	0	48,900	48,900

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1170 INFORMATION TECHNOLOGY

<u>REQUEST DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
542 SD-JUSTIN LUDWIG- IPAD (W/CELLULAR AND WIFI) 92301 REPLC COMPUTER HDWR REQUEST NUMBER 542 TOTAL	1 **PROPOSED**	500 	500 500	0 0	 500	500 500
543 IT-INVENTORY- IPAD (W/CELLULAR AND WIFI) 92301 REPLC COMPUTER HDWR REQUEST NUMBER 543 TOTAL	1 **PROPOSED**	500 	500 500	0 0	 500	500 500
544 IT-TEST UNIT- ANDROID (W/CELLULAR AND WIFI) 92301 REPLC COMPUTER HDWR REQUEST NUMBER 544 TOTAL	1 **PROPOSED**	900 	900 900	0 0	 900	900 900
545 IT-TRAINING- LAPTOP 92301 REPLC COMPUTER HDWR REQUEST NUMBER 545 TOTAL	1 **PROPOSED**	1,500 	1,500 1,500	0 0	 1,500	1,500 1,500
546 IT-TRAINING- LAPTOP 92301 REPLC COMPUTER HDWR REQUEST NUMBER 546 TOTAL	1 **PROPOSED**	1,500 	1,500 1,500	0 0	 1,500	1,500 1,500
547 IT-TRAINING- LAPTOP 92301 REPLC COMPUTER HDWR REQUEST NUMBER 547 TOTAL	1 **PROPOSED**	1,500 	1,500 1,500	0 0	 1,500	1,500 1,500

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<u>REQUEST DESCRIPTION</u>		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
548	IT-TRAINING- LAPTOP 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
	REQUEST NUMBER 548 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
549	HR-MULTI USERS- IPAD (W/CELLULAR AND WIFI 92301 REPLC COMPUTER HDWR	1	500	500	0		500
	REQUEST NUMBER 549 TOTAL	**PROPOSED**		500	0	500	500
550	CO-REMOTE PAY- LAPTOP 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
	REQUEST NUMBER 550 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
551	CO-REMOTE PAY- LAPTOP 92301 REPLC COMPUTER HDWR	1	1,500	1,500	0		1,500
	REQUEST NUMBER 551 TOTAL	**PROPOSED**		1,500	0	1,500	1,500
561	SD-DEPUTIES-MDT REPLACEMENTS 92300 REPLCMENT MACH & EQUIP	(2901)	0	0	0		0
	REQUEST NUMBER 561 TOTAL	**PROPOSED**		0	0	0	0
711	SD-PROFESSIONAL DEV UNIT- LAPTOP 91301 COMPUTER HARDWARE	4	1,500	6,000	0		6,000
	REQUEST NUMBER 711 TOTAL	**PROPOSED**		6,000	0	6,000	6,000

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1170 INFORMATION TECHNOLOGY

<u>REQUEST DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
712 SD-RECORDS CCW- LAPTOP 91301 COMPUTER HARDWARE REQUEST NUMBER 712 TOTAL	1 **PROPOSED**	1,500 	1,500 1,500	0 0	 1,500	 1,500
713 SD-JENNY ATWELL- LAPTOP (ASSOC WITH 722) 91301 COMPUTER HARDWARE REQUEST NUMBER 713 TOTAL	1 **PROPOSED**	1,500 	1,500 1,500	0 0	 1,500	 1,500
714 RM-NEW PLANNER- IPAD (W/CELLULAR AND WIFI) 91301 COMPUTER HARDWARE REQUEST NUMBER 714 TOTAL	1 **PROPOSED**	500 	500 500	0 0	 500	 500
715 SD-TRAINING OFFICER- IPAD (W/CELLULAR AND WIFI) 91301 COMPUTER HARDWARE REQUEST NUMBER 715 TOTAL	1 **PROPOSED**	500 	500 500	0 0	 500	 500
716 SD-PROFESSIONAL DEV UNIT- USB PC WEBCAMS 23810 UNTAGGED HARDWARE AND SOFTWARE REQUEST NUMBER 716 TOTAL	1 **PROPOSED**	170 	170 170	0 0	 170	 170
722 SD-JENNY ATWELL- NETMOTION (ASSOC W/713) 23810 UNTAGGED HARDWARE AND SOFTWARE REQUEST NUMBER 722 TOTAL	1 **PROPOSED**	410 	410 410	0 0	 410	 410

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1170 INFORMATION TECHNOLOGY

<u>REQUEST DESCRIPTION</u>		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
724	PA-RANDY NICHOLS- ROXIO (COPYING SOFTWARE) 23810 UNTAGGED HARDWARE AND SOFTWARE	1	100	100	0		100
	REQUEST NUMBER 724 TOTAL	**PROPOSED**		100	0	100	100
725	CK-KENNY CANOLE- ADOBE ACROBAT PRO 23810 UNTAGGED HARDWARE AND SOFTWARE	1	180	180	0		180
	REQUEST NUMBER 725 TOTAL	**PROPOSED**		180	0	180	180
726	IT-PROGRAMMING- ADOBE CREATIVE CLOUD 23810 UNTAGGED HARDWARE AND SOFTWARE	1	380	380	0		380
	REQUEST NUMBER 726 TOTAL	**PROPOSED**		380	0	380	380
727	MS-POSTAGE MACHINE- SENDPRO ENTERPRISE 23810 UNTAGGED HARDWARE AND SOFTWARE	(1194)	0	0	0		0
	REQUEST NUMBER 727 TOTAL	**PROPOSED**		0	0	0	0
734	SD-EVIDENCE CUSTODIANS- PRINTER (MONO W/2 DRAWERS) 91301 COMPUTER HARDWARE	1	600	600	0		600
	REQUEST NUMBER 734 TOTAL	**PROPOSED**		600	0	600	600
735	SD-BIDDLE/GRANT- SCANNER (DOCUMENT) 91301 COMPUTER HARDWARE	2	1,400	2,800	0		2,800
	REQUEST NUMBER 735 TOTAL	**PROPOSED**		2,800	0	2,800	2,800

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1170 INFORMATION TECHNOLOGY

REQUEST DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
736 SD-EVIDENCE CUSTODIANS- RMS EVIDENCE KIT FROM CST 91301 COMPUTER HARDWARE REQUEST NUMBER 736 TOTAL	1 **PROPOSED**	2,500	2,500	0	2,500	2,500
737 RC-RECORDER- PRINTER (COLOR W/2 DRAWERS) 91301 COMPUTER HARDWARE REQUEST NUMBER 737 TOTAL	 **PROPOSED**	0	0	0	0	0
739 PA-INVESTIGATORS- DIGITAL POINT AND SHOOT CAMERA 23810 UNTAGGED HARDWARE AND SOFTWARE REQUEST NUMBER 739 TOTAL	1 **PROPOSED**	0	0	0	0	0
740 PA-LEGAL ASSISTANTS- SCANNER (DOCUMENT) 91301 COMPUTER HARDWARE REQUEST NUMBER 740 TOTAL	7 **PROPOSED**	1,400	9,800	0	9,800	9,800
741 PA-RANDY NICHOLS- CD/DVD DUPLICATOR 23810 UNTAGGED HARDWARE AND SOFTWARE REQUEST NUMBER 741 TOTAL	1 **PROPOSED**	600	600	0	600	600
742 CK-KENNY CANOLE- DOCUMENT SCANNER 91301 COMPUTER HARDWARE REQUEST NUMBER 742 TOTAL	1 **PROPOSED**	1,400	1,400	0	1,400	1,400

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REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
743	CS - PRINTER		0	0	0		0
	91301 COMPUTER HARDWARE						
	(2160 \$600)						
	REQUEST NUMBER 743 TOTAL			0	0	0	0
820	CH-COURTHOUSE- NETWORK CABLING		0	0	0		0
	23810 UNTAGGED HARDWARE AND SOFTWARE						
820	CH-COURTHOUSE- SECURITY CAMERA LICENSING(10) (1171)		0	0	0		0
	23810 UNTAGGED HARDWARE AND SOFTWARE						
820	CH-COURTHOUSE- POE NETWORK SWITCH		0	0	0		0
	91301 COMPUTER HARDWARE						
820	CH-COURTHOUSE- SECURITY CAMERA (2) (1171)		0	0	0		0
	91301 COMPUTER HARDWARE						
820	CH-COURTHOUSE- SECURITY CAMERA (8) (1171)		0	0	0		0
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 820 TOTAL			0	0	0	0
	***PROPOSED**						
830	IT-SW DEVELOPERS- ARCAD TRAINING/INSTALLATION SVCS	10	2,160	21,600	0		0
	37210 TRAINING/SCHOOLS						
830	IT-SW DEVELOPERS- ARCAD TRAVEL/LIVING EXPENSES	10	350	3,500	0		0
	37220 TRAVEL (AIRFARE, MILEAGE, ETC)						
830	IT-SW DEVELOPERS- ARCAD ANNUAL MAINTENANCE		11,942	11,942	0		0
	70050 SOFTWARE SERVICE CONTRACT						
830	IT-SW DEVELOPERS- GITHUB SUBSCRIPTION (ANNUAL)	10	250	2,500	0		0
	70100 SOFTWARE SUBSCRIPTIONS						
830	IT-SW DEVELOPERS- ARCAD DEVOPS PACK - USER SEATS	10	4,465	44,650	0		0
	92301 REPLC COMPUTER HDWR						
830	IT-SW DEVELOPERS- ARCAD DROPS FOR IEMI	2	4,680	9,360	0		0
	92301 REPLC COMPUTER HDWR						
830	IT-SW DEVELOPERS- ARCAD DROPS FOR INFRASTRUCTURE	6	950	5,700	0		0
	92301 REPLC COMPUTER HDWR						

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1170 INFORMATION TECHNOLOGY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
	REQUEST NUMBER 830 TOTAL			99,252	0	99,252	0
841	CM-CONFERENCE RM WALL MOUNT		200	200	0		200
	23810 UNTAGGED HARDWARE AND SOFTWARE						
841	CM-CONFERENCE RM- AV SHELF (ESHV30)	1	60	60	0		60
	23810 UNTAGGED HARDWARE AND SOFTWARE						
841	CM-CONFERENCE RM- UPS	1	75	75	0		75
	23810 UNTAGGED HARDWARE AND SOFTWARE						
841	CM-CONFERENCE RM- WIRELESS DISPLAY ADAPTER/EXTENDR	1	60	60	0		60
	23810 UNTAGGED HARDWARE AND SOFTWARE						
841	CM-CONFERENCE RM- AC POWER INSTALLATION-ASSOC 842	1	250	250	0		250
	23850 MINOR EQUIP & TOOLS (<\$1000)						
841	CM-CONFERENCE RM- NETWORK CABLING	1	500	500	0		500
	23850 MINOR EQUIP & TOOLS (<\$1000)						
841	CM-CONFERENCE RM- WEBCAM	1	160	160	0		160
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 841 TOTAL	**PROPOSED**		1,305	0	1,305	1,305
850	CH-PHONE SYS- NETWORK PATCH CABLES	430	5	2,150	0		2,150
	23850 MINOR EQUIP & TOOLS (<\$1000)						
850	CH-PHONE SYS- NEW CABLING IN COURTHOUSE	1	11,000	11,000	0		11,000
	23850 MINOR EQUIP & TOOLS (<\$1000)						
850	CH-PHONE SYS- CENTURYLINK HARDWARE MAINT-ANNUALLY	1	15,782	15,782	0		15,782
	60050 EQUIP SERVICE CONTRACT						
850	CH-PHONE SYS- CENTURYLINK PARTNER SUPPORT-ANNUALLY	1	11,804	11,804	0		11,804
	70050 SOFTWARE SERVICE CONTRACT						
850	CH-PHONE SYS- MITEL PHONE WIRELESS (IP930D)	3	827	2,481	0		2,481
	91301 COMPUTER HARDWARE						
850	CH-PHONE SYS- MITEL VOICE SWITCH (ST100DA)	3	10,534	31,602	0		31,602
	91301 COMPUTER HARDWARE						
850	CH-PHONE SYS- MITEL VOICE SWITCH (ST50A)	2	3,467	6,934	0		6,934
	91301 COMPUTER HARDWARE						
850	CH-PHONE SYS- NETWORK SWITCH 24 PORT POE 2X10G SFP	2	2,835	5,670	0		5,670
	91301 COMPUTER HARDWARE						

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1170 INFORMATION TECHNOLOGY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
850	CH-PHONE SYS- NETWORK SWITCH 48 PORT POE 2X10G SFP	6	4,903	29,418	0		29,418
	91301 COMPUTER HARDWARE						
850	CH-PHONE SYS- NETWORK SWITCH 8X5XNBD SUPPORT	6	413	2,478	0		2,478
	91301 COMPUTER HARDWARE						
850	CH-PHONE SYS- NETWORK SWITCH 8X5XNBD SUPPORT	2	240	480	0		480
	91301 COMPUTER HARDWARE						
850	CH-PHONE SYS- MITEL LICENSE - ADDITIONAL SITE	1	707	707	0		707
	91302 COMPUTER SOFTWARE						
850	CH-PHONE SYS- MITEL LICENSE - ADVANCED	3	787	2,361	0		2,361
	91302 COMPUTER SOFTWARE						
850	CH-PHONE SYS- MITEL LICENSE - ESSENTIALS	217	314	68,138	0		68,138
	91302 COMPUTER SOFTWARE						
850	CH-PHONE SYS- MITEL LICENSE - SOFTWARE SIP TRUNK	75	72	5,400	0		5,400
	91302 COMPUTER SOFTWARE						
850	CH-PHONE SYS- ESTIMATED SHIPPING/HANDLING	1	7,105	7,105	0		7,105
	92301 REPLC COMPUTER HDWR						
850	CH-PHONE SYS- MITEL BUTTON BOX (BB424)	100	594	59,400	0		59,400
	92301 REPLC COMPUTER HDWR						
850	CH-PHONE SYS- MITEL PHONES (IP485G)	217	640	138,880	0		138,880
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 850 TOTAL	**PROPOSED**		401,790	0	401,790	401,790
860	PA-NEW INVESTIGATOR- ADOBE ACROBAT PRO	1	180	180	0		180
	23810 UNTAGGED HARDWARE AND SOFTWARE						
860	PA-NEW INVESTIGATOR- ADOBE PHOTOSHOP ELEMENTS	1	100	100	0		100
	23810 UNTAGGED HARDWARE AND SOFTWARE						
860	PA-NEW INVESTIGATOR- CAMTASIA	1	250	250	0		250
	23810 UNTAGGED HARDWARE AND SOFTWARE						
860	PA-NEW INVESTIGATOR- CD/DVD DUPLICATOR	1	600	600	0		600
	23810 UNTAGGED HARDWARE AND SOFTWARE						
860	PA-NEW INVESTIGATOR- ROXIO (COPYING SOFTWARE)	1	100	100	0		100
	23810 UNTAGGED HARDWARE AND SOFTWARE						
860	PA-NEW INVESTIGATOR- DOCUMENT SCANNER	1	1,400	1,400	0		1,400
	91301 COMPUTER HARDWARE						

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1170 INFORMATION TECHNOLOGY

REQUEST DESCRIPTION

		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
	REQUEST NUMBER 860 TOTAL	**PROPOSED**		2,630	0	2,630	2,630
870	RB-HWY 63 & 124- POE INJECTOR 23810 UNTAGGED HARDWARE AND SOFTWARE	1	0	0	0		0
870	RB-HWY 63 & 124- SECURITY CAMERA LIC 23810 UNTAGGED HARDWARE AND SOFTWARE	1	0	0	0		0
870	RB-HWY 63 & 124- CABLING 23850 MINOR EQUIP & TOOLS (<\$1000)	1	0	0	0		0
870	RB-HWY 63 & 124- SECURITY CAMERA 91301 COMPUTER HARDWARE	1	0	0	0		0
	REQUEST NUMBER 870 TOTAL	**PROPOSED**		0	0	0	0
910	ALL-PRODUCTION PRINTER- REBUDGET #102 FY2020 92301 REPLC COMPUTER HDWR		18,334	18,334	0		18,334
910	ALL-PRODUCTION PRINTER- REBUDGET #102 FY2020(2010) 92301 REPLC COMPUTER HDWR		0	0	0		0
910	ALL-PRODUCTION PRINTER- REBUDGET #102 FY2020(2110) 92301 REPLC COMPUTER HDWR		0	0	0		0
	REQUEST NUMBER 910 TOTAL	**PROPOSED**		18,334	0	18,334	18,334
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			633,951	0	633,951	534,699

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1171 FACILITIES SECURITY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
101	UNANTICIPATED EMERGENCY HARDWARE		4,000	4,000	0		4,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		4,000	0	4,000	4,000
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE	5	155	775	0		775
	23810 UNTAGGED HARDWARE AND SOFTWARE						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE		900	900	0		900
	71101 PROFESSIONAL SERVICES						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE	23	105	2,415	0		2,415
	71101 PROFESSIONAL SERVICES						
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		4,090	0	4,090	4,090
820	CH-COURTHOUSE- SECURITY CAMERA LICENSING (10)		2,700	2,700	0		2,700
	23810 UNTAGGED HARDWARE AND SOFTWARE						
820	CH-COURTHOUSE- NETWORK CABLING		2,500	2,500	0		2,500
	23850 MINOR EQUIP & TOOLS (<\$1000)						
820	CH-COURTHOUSE- POE NETWORK SWITCH		5,600	5,600	0		5,600
	91301 COMPUTER HARDWARE						
820	CH-COURTHOUSE- SECURITY CAMERA (2)		2,760	2,760	0		2,760
	91301 COMPUTER HARDWARE						
820	CH-COURTHOUSE- SECURITY CAMERA (8)		5,600	5,600	0		5,600
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 820 TOTAL	**PROPOSED**		19,160	0	19,160	19,160
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			27,250	0	27,250	27,250

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	COVID-19 VACCINATIONS		5,500	5,500	0		5,500
	71100 OUTSIDE SERVICES						
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		5,500	0	5,500	5,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			5,500	0	5,500	5,500

1194 MAIL SERVICES

REQUEST DESCRIPTION		QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
727	MS - POSTAGE MACHINE- SENDPRO ENTERPRISE		5,000	5,000	0		5,000
	23810 UNTAGGED HARDWARE AND SOFTWARE						
REQUEST NUMBER 727 TOTAL		**PROPOSED**		5,000	0	5,000	5,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				5,000	0	5,000	5,000

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1228 GF SHERIFF/DETENTION SERVICES

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	EVIDENCE CUSTODIAN		45,000	0	45,000		45,000
	10100 SALARIES & WAGES						
1	EVIDENCE CUSTODIAN (ADJ TO PRSNL DETAIL AMTS)		45,344-	0	45,344-		45,344-
	10100 SALARIES & WAGES						
1	EVIDENCE CUSTODIAN (ADJ TO PRSNL DETAIL AMTS)		3,469-	0	3,469-		3,469-
	10200 FICA						
1	FICA		3,443	0	3,443		3,443
	10200 FICA						
1	HEALTH INSURANCE		6,084	0	6,084		6,084
	10300 HEALTH INSURANCE						
1	HSA CONTRIBUTION	24	50	0	1,200		1,200
	10310 COUNTY HSA CONTRIBUTION						
1	DISABILITY INSURANCE		162	0	162		162
	10325 DISABILITY INSURANCE						
1	COUNTY PAID DEPENDENT PREMUM HEALTH		3,846	0	3,846		3,846
	10330 CNTY PD DEPENDENT PREM-HEALTH						
1	COUNTY PAID DEPENDENT PREMUM DENTAL		258	0	258		258
	10331 CNTY PD DEPENDENT PREM-DENTAL						
1	LIFE INSURANCE		72	0	72		72
	10350 LIFE INSURANCE						
1	DENTAL INSURANCE		420	0	420		420
	10375 DENTAL INSURANCE						
1	EVIDENCE CUSTODIAN (ADJ TO PRSNL DETAIL AMTS)		1,546-	0	1,546-		1,546-
	10400 WORKERS COMP						
1	WORKERS COMP		1,215	0	1,215		1,215
	10400 WORKERS COMP						
1	401 (A) MATCH		650	0	650		650
	10500 401 (A) MATCH PLAN						
1	CERF EMPLOYER PAID 2%		0	0	0		0
	10510 CERF-EMPLOYER PD CONTRIBUTION						
1	PC AND MONITOR		1,070	1,070	0		1,070
	91301 COMPUTER HARDWARE						
1	ANTI VIRUS \$55, NETWORK SEAT \$40		95	0	95		95
	91302 COMPUTER SOFTWARE						
REQUEST NUMBER 1 TOTAL		**PROPOSED**		1,070	12,086	13,156	13,156

REQUEST DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
2 SCHEDULING SOFTWARE 70100 SOFTWARE SUBSCRIPTIONS		23,100	0	23,100		23,100
REQUEST NUMBER 2 TOTAL	**PROPOSED**		0	23,100	23,100	23,100
3 COPIER 92300 REPLCMENT MACH & EQUIP	1	15,000	15,000	0		15,000
REQUEST NUMBER 3 TOTAL	**PROPOSED**		15,000	0	15,000	15,000
4 PROJECTORS FOR TRAINING ROOM 23850 MINOR EQUIP & TOOLS (<\$1000)	2	900	1,800	0		1,800
REQUEST NUMBER 4 TOTAL	**PROPOSED**		1,800	0	1,800	1,800
5 PDU-WEBCAM 91300 MACHINERY & EQUIPMENT	2	1,200	2,400	0		2,400
REQUEST NUMBER 5 TOTAL	**PROPOSED**		2,400	0	2,400	2,400
10 PDU-EMPLOYEE MORALE AWARDS- NEW ITEM 83100 AWARDS	12	60	0	720		0
10 PDU-PROTOCOL REVIEW AWARD - NEW ITEM 83100 AWARDS	12	150	0	1,800		0
10 PDU-SERVICE PINS - NEW ITEM 83100 AWARDS	50	10	0	500		0
10 PDU-TEAM BUILDING - NEW ITEM 83100 AWARDS	12	200	0	2,400		0
REQUEST NUMBER 10 TOTAL			0	5,420	5,420	0

1251 SHERIFF

<u>REQUEST DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			20,270	40,606	60,876	55,456

1251 SHERIFF

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	DEPUTY POSITIONS 7	6	46,260	0	277,560		0
	10100 SALARIES & WAGES						
1	SHIFT DIFFERENTIAL	6	1,352	0	8,112		0
	10115 SHIFT DIFFERENTIAL						
1	FICA	6	3,539	0	21,234		0
	10200 FICA						
1	HEALTH INSURANCE	6	6,084	0	36,504		0
	10300 HEALTH INSURANCE						
1	COUNTY HSA CONTRIBUTION	6	1,200	0	7,200		0
	10310 COUNTY HSA CONTRIBUTION						
1	DISABILITY INSURANCE	6	167	0	1,002		0
	10325 DISABILITY INSURANCE						
1	COUNTY PAID HEALTH DEPENDENT PREMIUM	6	3,846	0	23,076		0
	10330 CNTY PD DEPENDENT PREM-HEALTH						
1	COUNTY PAID DEPENDENT DENTAL PREMIUM	6	258	0	1,548		0
	10331 CNTY PD DEPENDENT PREM-DENTAL						
1	LIFE INSURANCE	6	72	0	432		0
	10350 LIFE INSURANCE						
1	DENTAL INSURANCE	6	420	0	2,520		0
	10375 DENTAL INSURANCE						
1	WORKMANS COMP	6	1,578	0	9,468		0
	10400 WORKERS COMP						
1	401A COUNTY MATCH	6	650	0	3,900		0
	10500 401(A) MATCH PLAN						
1	CERF COUNTY PAID 2%	6	925	0	5,550		0
	10510 CERF-EMPLOYER PD CONTRIBUTION						
1	ANTI VIRUS \$55, NETWORK SEAT \$40	6	95	570	0		0
	23050 OTHER SUPPLIES						
1	UNIFORM/VEST	6	1,000	6,000	0		0
	23300 UNIFORMS						
1	CELLULAR DEVICE	6	150	900	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						
1	HANDGUN	6	430	2,580	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						
1	MINOR EQUIPMENT	6	500	3,000	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						

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1251 SHERIFF

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	RIFLE	6	737	4,422	0		0
	23850 MINOR EQUIP & TOOLS (<\$1000)						
1	VEHICLE SPECIFIC EQUIPMENT	6	6,034	36,204	0		0
	23860 VEHICLE EQUIPMENT <\$1000						
1	CELLULAR SERVICE	6	2,448	0	14,688		0
	48050 CELLULAR/MOBILE DEVICE SERVICE						
1	MOBILE IRON	6	360	0	2,160		0
	48050 CELLULAR/MOBILE DEVICE SERVICE						
1	VEHICLE TITLE FEES	6	15	90	0		0
	59025 VEHICLE TITLE/LICENSE/PLATES						
1	DECALS	6	750	4,500	0		0
	60250 EQUIPMENT INSTALLATION CHARGES						
1	EQUIPMENT INSTALLATION	6	2,250	13,500	0		0
	60250 EQUIPMENT INSTALLATION CHARGES						
1	SOFTWARE	6	205	1,230	0		0
	70100 SOFTWARE SUBSCRIPTIONS						
1	HANDHELD FINGERPRINT SCANNER	6	1,700	10,200	0		0
	91300 MACHINERY & EQUIPMENT						
1	MOBILE RADIO	6	3,894	23,364	0		0
	91300 MACHINERY & EQUIPMENT						
1	PORTABLE RADIO	6	2,766	16,596	0		0
	91300 MACHINERY & EQUIPMENT						
1	TASER	6	1,200	7,200	0		0
	91300 MACHINERY & EQUIPMENT						
1	E TICKET HARDWARE	6	1,000	6,000	0		0
	91301 COMPUTER HARDWARE						
1	MOBILE DATA TERMINAL	6	3,500	21,000	0		0
	91301 COMPUTER HARDWARE						
1	PC AND MONITOR	6	1,070	6,420	0		0
	91301 COMPUTER HARDWARE						
1	VEHICLE	6	36,861	221,166	0		0
	91400 AUTO/TRUCKS						
	REQUEST NUMBER 1 TOTAL			384,942	414,954	799,896	0

2	RIFLES	23	737	16,951	0		16,951
	92300 REPLCMENT MACH & EQUIP						

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1251 SHERIFF

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
2	TRADE IN OF RIFLES, MP5, AR15 92300 REPLCMENT MACH & EQUIP	31	386-	11,966-	0		11,966-
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		4,985	0	4,985	4,985
3	GLOCK HANDGUNS 23850 MINOR EQUIP & TOOLS (<\$1000)	5	430	2,150	0		2,150
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		2,150	0	2,150	2,150
4	MODOT RIGHT OF WAY AGREEMENT - MILLERSBURG 71100 OUTSIDE SERVICES	2	700	1,400	0		1,400
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		1,400	0	1,400	1,400
5	MODOT RIGHT OF WAY AGREEMENT - 63 SOUTH 71100 OUTSIDE SERVICES	4	700	2,800	0		2,800
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		2,800	0	2,800	2,800
6	CVSA 92301 REPLC COMPUTER HDWR	1	5,995	5,995	0		5,995
	REQUEST NUMBER 6 TOTAL	**PROPOSED**		5,995	0	5,995	5,995
7	BAE CAIMAN SAFETY EQUIPMENT (FROM 2901) 23860 VEHICLE EQUIPMENT <\$1000	1	4,484	4,484	0		4,484
7	BAE CAIMAN DECALS 60250 EQUIPMENT INSTALLATION CHARGES	1	750	750	0		750
7	BAE CAIMAN SAFETY EQUIP INSTALLATION (FROM 2901) 60250 EQUIPMENT INSTALLATION CHARGES	1	1,750	1,750	0		1,750

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1251 SHERIFF

<u>REQUEST DESCRIPTION</u>		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER	7 TOTAL	**PROPOSED**		6,984	0	6,984	6,984
8	FIXED SITE LPR-MILLERSBURG E BOUND LANE (FROM 2901) 60250 EQUIPMENT INSTALLATION CHARGES	1	5,500	5,500	0		5,500
8	FIXED SITE LPR INSTALLATION - MILLERSBURG 91300 MACHINERY & EQUIPMENT	1	20,160	20,160	0		20,160
REQUEST NUMBER	8 TOTAL	**PROPOSED**		25,660	0	25,660	25,660
9	FIXED SITE LPR INSTAL-63 SOUTH (FROM 2901) 60250 EQUIPMENT INSTALLATION CHARGES	1	11,000	11,000	0		11,000
9	FIXED SITE LPR HWY63 N & S BOUND LANES (FROM 2901) 91300 MACHINERY & EQUIPMENT	1	47,098	47,098	0		47,098
REQUEST NUMBER	9 TOTAL	**PROPOSED**		58,098	0	58,098	58,098
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				493,014	414,954	907,968	108,072

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1255 CORRECTIONS

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	CORSAIR UPGRADE		34,000	34,000	0		34,000
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		34,000	0	34,000	34,000
2	CELL DOOR FOOD PASS	14	80	1,120	0		1,120
	60100 BLDG REPAIRS/MAINTENANCE						
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		1,120	0	1,120	1,120
3	TASERS	4	1,100	4,400	0		4,400
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		4,400	0	4,400	4,400
4	MOBILE RADIO	1	3,894	3,894	0		3,894
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 4 TOTAL	**PROPOSED**		3,894	0	3,894	3,894
5	PORTABLE RADIO	5	2,766	13,830	0		13,830
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 5 TOTAL	**PROPOSED**		13,830	0	13,830	13,830
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			57,244	0	57,244	57,244

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1261 PROSECUTING ATTORNEY

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
101	MORLEY SWINGLE-SALARY		14,997	0	14,997		0
	10100 SALARIES & WAGES						
101	MORLEY SWINGLE-FICA		1,148	0	1,148		0
	10200 FICA						
101	MORLEY SWINGLE-DISABILITY INSURANCE		54	0	54		0
	10325 DISABILITY INSURANCE						
101	MORLEY SWINGLE-WORKERS COMP		27	0	27		0
	10400 WORKERS COMP						
101	MORLEY SWINGLE-CERF 2% MATCH		300	0	300		0
	10510 CERF-EMPLOYER PD CONTRIBUTION						
	REQUEST NUMBER 101 TOTAL			0	16,526	16,526	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	16,526	16,526	0

2021 BUDGET SUPPLEMENTAL LISTS

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1262 VICTIM WITNESS

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
101	PARALEGAL POSITION REQUEST(R 24: 1040 HRS;0.5 FTE)		15,985	15,985	0		0
	10100 SALARIES & WAGES						
101	PARALEGAL POSITION REQUEST - FICA		1,223	1,223	0		0
	10200 FICA						
101	PARALEGAL POSITION REQUEST		58	58	0		0
	10325 DISABILITY INSURANCE						
101	PARALEGAL POSITION REQUEST		36	36	0		0
	10400 WORKERS COMP						
	REQUEST NUMBER 101 TOTAL			17,302	0	17,302	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			17,302	0	17,302	0

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1710 PLANNING & ZONING

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	ACCESSORIES FOR NEW IPAD (CASE/KEYBOARD/PEN)		380	380	0		380
	23850 MINOR EQUIP & TOOLS (<\$1000)						
10	DATA PLAN FOR NEW IPAD	12	10	0	120		120
	48050 CELLULAR/MOBILE DEVICE SERVICE						
10	IPAD FOR NEW PLANNER - INCLUDED IN OUR IT REQUEST		0	0	0		0
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		380	120	500	500
20	BOOKCASE FOR ADMIN COORDINATOR		150	150	0		150
	23855 FURNITURE/FIXTURE <\$1000						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		150	0	150	150
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			530	120	650	650

1711 RM ADMINISTRATION - GEN FUND

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
20	EXPAND ADMINISTRATIVE CUBICALS		2,270	2,270	0		2,270
	23855 FURNITURE/FIXTURE <\$1000						
20	EXPAND ADMINISTRATIVE CUBICALS		1,800	1,800	0		1,800
	23855 FURNITURE/FIXTURE <\$1000						
20	EXPAND ADMINISTRATIVE CUBICALS		640	640	0		640
	23855 FURNITURE/FIXTURE <\$1000						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		4,710	0	4,710	4,710
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			4,710	0	4,710	4,710

1725 STORMWATER ADMINISTRATION

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	MAINTENANCE OF MEYER INDUST BIOTRETENTION		2,000	0	2,000		2,000
	71100 OUTSIDE SERVICES						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	2,000	2,000	2,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	2,000	2,000	2,000

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2010 ASSESSMENT

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	POSITION CHANGES CARTOGRAPHER/PERSONAL PROPERTY		0	0	0		0
	10100 SALARIES & WAGES						
	REQUEST NUMBER 10 TOTAL			0	0	0	0
20	ENHANCE OFFICE SECURITY & SAFETY		300,000	300,000	0		0
	86850 CONTINGENCY						
	REQUEST NUMBER 20 TOTAL			300,000	0	300,000	0
30	AUTOMOBILE ALLOWANCE	1	6,000	0	6,000		0
	10850 VEHICLE ALLOWANCE						
	REQUEST NUMBER 30 TOTAL			0	6,000	6,000	0
40	STAND UP DESKS/WORKSTATION	2	8,000	16,000	0		0
	92100 REPLCMENT FURN & FIXTURES						
	REQUEST NUMBER 40 TOTAL			16,000	0	16,000	0
520	PRINTER (MONO LASER W/2 DRAWERS)		600	600	0		600
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 520 TOTAL	**PROPOSED**		600	0	600	600
530	PC WORKSTATION		1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 530 TOTAL	**PROPOSED**		1,100	0	1,100	1,100

2021 BUDGET SUPPLEMENTAL LISTS
2040 RB-MAINTENANCE OPERATIONS

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<u>REQUEST DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			317,700	6,000	323,700	1,700

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2040 RB-MAINTENANCE OPERATIONS

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	MOTOR GRADER	1	281,500	281,500	0		281,500
	92300 REPLACEMENT MACH & EQUIP						
10	TRADE IN MOTOR GRADER FA# 19156	1	70,000-	70,000-	0		70,000-
	92300 REPLACEMENT MACH & EQUIP						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		211,500	0	211,500	211,500
20	RPL DUMP TRUCK FA# 17851	1	25,000	25,000	0		25,000
	3835 SALE OF CAPITAL FIXED ASSET						
20	DUMP TRUCK	1	168,000	168,000	0		168,000
	92400 REPLACEMENT AUTO/TRUCKS						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		143,000	0	143,000	143,000
30	RPL TRACTOR/MOWER FA #S 19428 & 19426	1	30,000	30,000	0		30,000
	3835 SALE OF CAPITAL FIXED ASSET						
30	TRACTOR/MOWER	1	156,000	156,000	0		156,000
	92300 REPLACEMENT MACH & EQUIP						
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		126,000	0	126,000	126,000
40	RPL ROAD TRACTOR FA# 10398	1	15,000	15,000	0		15,000
	3835 SALE OF CAPITAL FIXED ASSET						
40	ROAD TRACTOR	1	115,000	115,000	0		115,000
	92400 REPLACEMENT AUTO/TRUCKS						
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		100,000	0	100,000	100,000
50	RPL MINI EXCAVATOR FA# 19331	1	30,000	30,000	0		30,000
	3835 SALE OF CAPITAL FIXED ASSET						
50	MINI EXCAVATOR	1	70,000	70,000	0		70,000
	92300 REPLACEMENT MACH & EQUIP						

2040 RB-MAINTENANCE OPERATIONS

REQUEST DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
REQUEST NUMBER 50 TOTAL	**PROPOSED**		40,000	0	40,000	40,000
60 RPL SNOW PLOWS FA#S 17507 & 14784	2	250	500	0		500
3835 SALE OF CAPITAL FIXED ASSET						
60 10' SNOW PLOW	2	8,500	17,000	0		17,000
92300 REPLCMENT MACH & EQUIP						
REQUEST NUMBER 60 TOTAL	**PROPOSED**		16,500	0	16,500	16,500
70 CRACKSEAL MACHINE	1	75,000	75,000	0		75,000
91300 MACHINERY & EQUIPMENT						
REQUEST NUMBER 70 TOTAL	**PROPOSED**		75,000	0	75,000	75,000
80 LOWBOY TRAILER	1	61,000	61,000	0		61,000
91300 MACHINERY & EQUIPMENT						
REQUEST NUMBER 80 TOTAL	**PROPOSED**		61,000	0	61,000	61,000
110 1/2T MOTORIZED CRANE HOIST W/FESTOON	1	5,095	5,095	0		5,095
91300 MACHINERY & EQUIPMENT						
REQUEST NUMBER 110 TOTAL	**PROPOSED**		5,095	0	5,095	5,095
200 ROAD UPGRADE BASE ROCK		42,592	42,592	0		0
26200 ROCK						
200 ROAD UPGRADE (1 MILE 2X CHIP SEAL AND BASE ROCK)		6,681	6,681	0		0
26201 ROCK-VENDOR HAULED						
200 ROAD UPGRADE C&S		21,015	21,015	0		0
26400 ROAD OIL						

2040 RB-MAINTENANCE OPERATIONS

<u>REQUEST DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 200 TOTAL			70,288	0	70,288	0
210 HWY63/124 SECURITY PROJ - CABLING		300	300	0		300
23810 UNTAGGED HARDWARE AND SOFTWARE						
210 HWY63/124 SECURITY PROJ - POE INJECTOR		50	50	0		50
23810 UNTAGGED HARDWARE AND SOFTWARE						
210 HWY63/124 SECURITY PROJ-SECURITY CAMERA LICENSING		270	270	0		270
23810 UNTAGGED HARDWARE AND SOFTWARE						
210 HWY 63/124 PROJ - SECURITY CAMERAS		860	860	0		860
91301 COMPUTER HARDWARE						
REQUEST NUMBER 210 TOTAL	**PROPOSED**		1,480	0	1,480	1,480
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			849,863	0	849,863	779,575

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2042 R&B FLEET MNTC OPERATIONS

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	MECHANICS TOOLBOX AND TOOLS	1	28,000	28,000	0		28,000
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		28,000	0	28,000	28,000
20	RPL VERUS PRO FA#19131	1	25	25	0		25
	3835 SALE OF CAPITAL FIXED ASSET						
20	AUTEL AUTO DIAGNOSTIC TOOL	1	4,000	4,000	0		4,000
	92300 REPLCMENT MACH & EQUIP						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		3,975	0	3,975	3,975
30	A/C RECOVERY MACHINE FOR 1234YA REFRIGERANT						
	91300 MACHINERY & EQUIPMENT		9,000	9,000	0		9,000
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		9,000	0	9,000	9,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			40,975	0	40,975	40,975

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	MAINTENANCE OF MEYER INDUST BIOTRETENTION		2,000	0	2,000		2,000
	71100 OUTSIDE SERVICES						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		0	2,000	2,000	2,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	2,000	2,000	2,000

2081 RM ADMINISTRATION R&B FUND

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
20	EXPAND ADMINISTRATIVE CUBICALS		1,135	1,135	0		1,135
	23855 FURNITURE/FIXTURE <\$1000						
20	EXPAND ADMINISTRATIVE CUBICALS		900	900	0		900
	23855 FURNITURE/FIXTURE <\$1000						
20	EXPAND ADMINISTRATIVE CUBICALS		320	320	0		320
	23855 FURNITURE/FIXTURE <\$1000						
REQUEST NUMBER 20 TOTAL		**PROPOSED**		2,355	0	2,355	2,355
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST							
				2,355	0	2,355	2,355

2082 RM ENGINEERING R&B

REQUEST DESCRIPTION		QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	PRINTER-MONO LASER W/2 DRAWERS-REPLACE TAG#10283		600	600	0		600
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER 10 TOTAL		**PROPOSED**		600	0	600	600
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				600	0	600	600

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	LASER PRINTER (IT)	1	600	0	600		600
	91301 COMPUTER HARDWARE						
	REQUEST NUMBER 10 TOTAL			0	600	600	600
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	600	600	600

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2702 EMERGENCY MGMT OPERATIONS

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	NEW OUTDOOR WARNING SIRENS 91300 MACHINERY & EQUIPMENT	5	30,000	0	150,000		150,000
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		0	150,000	150,000	150,000
2	OUTDOOR WARNING SIREN POLE REPLACEMENT 60250 EQUIPMENT INSTALLATION CHARGES	10	6,500	0	65,000		65,000
	REQUEST NUMBER 2 TOTAL	**PROPOSED**		0	65,000	65,000	65,000
3	DIESEL TRASH/WATER PUMP & ACCESSORIES 91300 MACHINERY & EQUIPMENT	2	17,500	35,000	0		35,000
	REQUEST NUMBER 3 TOTAL	**PROPOSED**		35,000	0	35,000	35,000
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			35,000	215,000	250,000	250,000

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2703 INFORMATION TECHNOLOGY-BCJC/EM

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
101	UNANTICIPATED EMERGENCY HARDWARE		10,000	10,000	0		10,000
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 101 TOTAL	**PROPOSED**		10,000	0	10,000	10,000
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE	5	155	775	0		775
	23810 UNTAGGED HARDWARE AND SOFTWARE						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE	22	105	2,310	0		2,310
	71101 PROFESSIONAL SERVICES						
102	ALL-FACILITIES SECURITY- WINDOWS OS UPGRADE		900	900	0		900
	71101 PROFESSIONAL SERVICES						
	REQUEST NUMBER 102 TOTAL	**PROPOSED**		3,985	0	3,985	3,985
530	EM-DELLA LUSTER- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-ANNA FOSTER - PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-BETH BOOS- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-GENE BREEDEN- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-MARK HAHN- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-STEVE HITE- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	IT/ECC-SUSAN GESHELL- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	JC-CHAD MARTIN- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	JC-KATY ALESHIRE- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						
530	JC-PAT SCHREINER- PC	1	1,100	1,100	0		1,100
	92301 REPLC COMPUTER HDWR						

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2703 INFORMATION TECHNOLOGY-BCJC/EM

REQUEST DESCRIPTION

	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 530 TOTAL	**PROPOSED**		11,000	0	11,000	11,000
861 JCRN-NEW RADIO NETWORK MANAGER POS-ANTIVIRUS 23810 UNTAGGED HARDWARE AND SOFTWARE	1	55	55	0		55
861 JCRN-NEW RADIO NETWORK MANAGER POS-MS OFFICE 365 23810 UNTAGGED HARDWARE AND SOFTWARE	1	205	205	0		205
861 JCRN-NEW RADIO NETWORK MANAGER POS-NETWORK PRO 23810 UNTAGGED HARDWARE AND SOFTWARE	1	40	40	0		40
861 JCRN-NEW RADIO NETWORK MANAGER POS-MONITORS 91301 COMPUTER HARDWARE	2	160	320	0		320
861 JCRN-NEW RADIO NETWORK MANAGER POS-PC 91301 COMPUTER HARDWARE	1	1,100	1,100	0		1,100
REQUEST NUMBER 861 TOTAL	**PROPOSED**		1,720	0	1,720	1,720
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			26,705	0	26,705	26,705

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2704 RADIO NETWORK OPERATIONS

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
101	RADIO NETWORK MANAGER POSITION-SALARY & WAGES		59,239	0	59,239		59,239
	10100 SALARIES & WAGES						
101	RADIO NETWORK MANAGER POSITION-FICA		4,532	0	4,532		4,532
	10200 FICA						
101	RADIO NETWORK MANAGER POSITION-HEALTH INSURANCE		5,712	0	5,712		5,712
	10300 HEALTH INSURANCE						
101	RADIO NETWORK MANAGER POSITION-DISABILITY INS		214	0	214		214
	10325 DISABILITY INSURANCE						
101	RADIO NETWORK MANAGER POSITION-LIFE INSURANCE		72	0	72		72
	10350 LIFE INSURANCE						
101	RADIO NETWORK MANAGER POSITION-DENTAL INSURANCE		420	0	420		420
	10375 DENTAL INSURANCE						
101	RADIO NETWORK MANAGER POSITION-WORKERS COMP		107	0	107		107
	10400 WORKERS COMP						
101	RADIO NETWORK MANAGER POSITION-401A MATCH		650	0	650		650
	10500 401(A) MATCH PLAN						
101	RADIO NETWORK MANAGER POSITION-CERF		1,185	0	1,185		1,185
	10510 CERF-EMPLOYER PD CONTRIBUTION						
101	RADIO NETWORK MANAGER POSITION-UNIFORMS	1	250	250	0		250
	23300 UNIFORMS						
101	RADIO NETWORK MANAGER POSITION-TOOL ALLOWANCE		500	500	0		500
	23850 MINOR EQUIP & TOOLS (<\$1000)						
101	RADIO NETWORK MANAGER POSITION - IT COST IN 2703		0	0	0		0
	91301 COMPUTER HARDWARE						
REQUEST NUMBER 101 TOTAL		**PROPOSED**	750	72,131	72,881	72,881	72,881
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			750	72,131	72,881	72,881	72,881

2706 RADIO NETWORK IMPROVEMENTS

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
10	ROCKBRIDGE TOWER (RKB) SITE		8,300	8,300	0		8,300
	71101 PROFESSIONAL SERVICES						
10	ROCKBRIDGE TOWER (RKB) SITE		292,300	292,300	0		292,300
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 10 TOTAL	**PROPOSED**		300,600	0	300,600	300,600
20	PENITENTIARY (PEN) SITE		8,300	8,300	0		8,300
	71101 PROFESSIONAL SERVICES						
20	PENITENTIARY (PEN) SITE		198,500	198,500	0		198,500
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 20 TOTAL	**PROPOSED**		206,800	0	206,800	206,800
30	P25 CHANNEL		165,500	165,500	0		165,500
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 30 TOTAL	**PROPOSED**		165,500	0	165,500	165,500
40	SITE TELEMETRY		12,500	12,500	0		12,500
	91300 MACHINERY & EQUIPMENT						
	REQUEST NUMBER 40 TOTAL	**PROPOSED**		12,500	0	12,500	12,500
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			685,400	0	685,400	685,400

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2901 SHERIFF OPERATIONS-LE SALES TX

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	SALE OF VEHICLES	7	5,854	40,978	0		40,978
	3835 SALE OF CAPITAL FIXED ASSET						
1	VEHICLE SPECIFIC EQUIPMENT	7	4,719	33,033	0		33,033
	23860 VEHICLE EQUIPMENT <\$1000						
1	VEHICLE SPECIFIC EQUIPMENT K9	1	1,559	1,559	0		1,559
	23860 VEHICLE EQUIPMENT <\$1000						
1	AFTERMARKET ALARM SYSTEM	7	183	1,281	0		1,281
	60250 EQUIPMENT INSTALLATION CHARGES						
1	DECALS	7	750	5,250	0		5,250
	60250 EQUIPMENT INSTALLATION CHARGES						
1	EQUIPMENT INSTALLATION CONFIGURATION #1	4	2,150	8,600	0		8,600
	60250 EQUIPMENT INSTALLATION CHARGES						
1	EQUIPMENT INSTALLATION CONFIGURATION #2 (LPR)	2	2,250	4,500	0		4,500
	60250 EQUIPMENT INSTALLATION CHARGES						
1	EQUIPMENT INSTALLATION CONFIGURATION #3 (K9)	1	2,400	2,400	0		2,400
	60250 EQUIPMENT INSTALLATION CHARGES						
1	K9 HOT N POP	1	3,476	3,476	0		3,476
	91300 MACHINERY & EQUIPMENT						
1	K9 KENNEL	1	2,234	2,234	0		2,234
	91300 MACHINERY & EQUIPMENT						
1	MARKED ENFORCEMENT VEHICLE	6	36,861	221,166	0		221,166
	92400 REPLACEMENT AUTO/TRUCKS						
1	MARKED ENFORCEMENT VEHICLE - K9	1	37,491	37,491	0		37,491
	92400 REPLACEMENT AUTO/TRUCKS						
	REQUEST NUMBER 1 TOTAL	**PROPOSED**		280,012	0	280,012	280,012
2	BAE CAIMAN SAFETY EQUIPMENT (MOVED TO 1251)	1	0	0	0		0
	23860 VEHICLE EQUIPMENT <\$1000						
2	BAE CAIMAN DECALS (MOVED TO 1251)	1	0	0	0		0
	60250 EQUIPMENT INSTALLATION CHARGES						
2	BAE CAIMAN SAFETY EQUIP INSTALLATION (SEE 1251)	1	0	0	0		0
	60250 EQUIPMENT INSTALLATION CHARGES						
	REQUEST NUMBER 2 TOTAL			0	0	0	0

REPORT RUN TIME: 8:47:49

2901 SHERIFF OPERATIONS-LE SALES TX

REQUEST DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
3 BALLISTIC HELMETS	13	995	12,935	0		12,935
23850 MINOR EQUIP & TOOLS (<\$1000)						
3 FACE SHIELDS FOR USE WITH BALLISTIC HELMETS	13	200	2,600	0		2,600
23850 MINOR EQUIP & TOOLS (<\$1000)						
REQUEST NUMBER 3 TOTAL	**PROPOSED**		15,535	0	15,535	15,535
4 BALLISTIC SHIELDS	2	2,000	4,000	0		4,000
91300 MACHINERY & EQUIPMENT						
4 BALLISTIC SHIELDS	2	2,000	4,000	0		4,000
92300 REPLACEMENT MACH & EQUIP						
REQUEST NUMBER 4 TOTAL	**PROPOSED**		8,000	0	8,000	8,000
5 TOTAL STATION-FORENSIC CRIME SCENE MAPPING	1	43,500	43,500	0		43,500
92300 REPLACEMENT MACH & EQUIP						
REQUEST NUMBER 5 TOTAL	**PROPOSED**		43,500	0	43,500	43,500
6 FIXED SITE LPR INSTAL-MILLERSBURG(MOVED TO 1251)	1	0	0	0		0
60250 EQUIPMENT INSTALLATION CHARGES						
6 FIXED SITE LPR-MILLERSBURG E BOUND LANE(SEE 1251)	1	0	0	0		0
91300 MACHINERY & EQUIPMENT						
REQUEST NUMBER 6 TOTAL			0	0	0	0
7 FIXED SITE LPR INSTALLATION-63SOUTH(MOVED TO 1251)	1	0	0	0		0
60250 EQUIPMENT INSTALLATION CHARGES						
7 FIXED SITE LPR - 63 SOUTH - SOUTH AND NORTH BOUND	1	0	0	0		0
91300 MACHINERY & EQUIPMENT						

2901 SHERIFF OPERATIONS-LE SALES TX

REQUEST	DESCRIPTION	REQUEST NUMBER	7	TOTAL	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
8	SEARCH CAMERA	1		3,850			3,850	0	0	0
	92300 REPLACEMENT MACH & EQUIP									3,850
	REQUEST NUMBER	8	TOTAL		**PROPOSED**		3,850	0	3,850	3,850
9	SURVEILLANCE EQUIP UPDATES & SYSTEM SERVER ACCESS	1		995			0	995		995
	70100 SOFTWARE SUBSCRIPTIONS									
9	SURVEILLANCE EQUIPMENT	1		1,995			1,995	0		1,995
	92300 REPLACEMENT MACH & EQUIP									
	REQUEST NUMBER	9	TOTAL		**PROPOSED**		1,995	995	2,990	2,990
10	MOBILE DATA TERMINAL (HOT SPARE)	1		3,500			3,500	0		3,500
	91301 COMPUTER HARDWARE									
	REQUEST NUMBER	10	TOTAL		**PROPOSED**		3,500	0	3,500	3,500
11	MOBILE LICENSE PLATE READER	1		19,490			19,490	0		19,490
	92300 REPLACEMENT MACH & EQUIP									
	REQUEST NUMBER	11	TOTAL		**PROPOSED**		19,490	0	19,490	19,490
12	TASERS	10		11,500			11,500	0		11,500
	92300 REPLACEMENT MACH & EQUIP									
	REQUEST NUMBER	12	TOTAL		**PROPOSED**		11,500	0	11,500	11,500
13	LIGHTBAR/CONTROLLER/SIREN	5		3,600			18,000	0		18,000
	92300 REPLACEMENT MACH & EQUIP									

<u>REQUEST DESCRIPTION</u>		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
REQUEST NUMBER 13 TOTAL		**PROPOSED**		18,000	0	18,000	18,000
14	MOBILE RADIO	4	3,894	15,576	0		15,576
92300 REPLCMENT MACH & EQUIP							
REQUEST NUMBER 14 TOTAL		**PROPOSED**		15,576	0	15,576	15,576
15	PORTABLE RADIO	4	2,766	11,064	0		11,064
92300 REPLCMENT MACH & EQUIP							
REQUEST NUMBER 15 TOTAL		**PROPOSED**		11,064	0	11,064	11,064
16	MOBILE DATA TERMINALS	11	3,500	38,500	0		38,500
92301 REPLC COMPUTER HDWR							
REQUEST NUMBER 16 TOTAL		**PROPOSED**		38,500	0	38,500	38,500
17	RADAR UNIT	1	3,000	3,000	0		3,000
92300 REPLCMENT MACH & EQUIP							
REQUEST NUMBER 17 TOTAL		**PROPOSED**		3,000	0	3,000	3,000
18	DSLr CAMERA	2	1,300	2,600	0		2,600
92300 REPLCMENT MACH & EQUIP							
REQUEST NUMBER 18 TOTAL		**PROPOSED**		2,600	0	2,600	2,600
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				476,122	995	477,117	477,117

<u>REQUEST DESCRIPTION</u>	<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
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2905 LE/JUDICIAL INFO SYS-LESALESTX

<u>REQUEST DESCRIPTION</u>		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
511	KARPEL - SERVER UPGRADE - STORAGE SPACE		0	0	0		0
	92301 REPLC COMPUTER HDWR						
	REQUEST NUMBER 511 TOTAL			0	0	0	0
	DEPARTMENT TOTAL SUPPLEMENTAL REQUEST			0	0	0	0

6100 FACILITIES MAINTENANCE

<u>REQUEST DESCRIPTION</u>		<u>QUANTITY</u>	<u>UNIT PRICE</u>	<u>ONE-TIME</u>	<u>ONGOING</u>	<u>TOTAL</u>	<u>PROPOSED</u>
1	REPLACE SOLENOIDS AND VALVES FOR HOT WATER @JAIL 60100 BLDG REPAIRS/MAINTENANCE		17,000	17,000	0		0
REQUEST NUMBER	1 TOTAL	**PROPOSED**		17,000	0	17,000	0
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				17,000	0	17,000	0

REQUEST	DESCRIPTION	QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	PRINTER REPLACEMENT	1	600	600	0		600
	92301 REPLC COMPUTER HDWR						
REQUEST NUMBER	1 TOTAL	**PROPOSED**		600	0	600	600
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST							600

6200 CAPITAL REPAIRS & REPLACEMENTS

REQUEST DESCRIPTION		QUANTITY	UNIT PRICE	ONE-TIME	ONGOING	TOTAL	PROPOSED
1	MILL AND OVERLAY VISITOR LOT AT JAIL 60400 GROUNDS MAINTENANCE	1	45,000	45,000	0		45,000
REQUEST NUMBER 1 TOTAL		**PROPOSED**		45,000	0	45,000	45,000
2	MILL AND OVERLAY 10TH AND PARK LOT 60400 GROUNDS MAINTENANCE		22,000	22,000	0		22,000
REQUEST NUMBER 2 TOTAL		**PROPOSED**		22,000	0	22,000	22,000
DEPARTMENT TOTAL SUPPLEMENTAL REQUEST				67,000	0	67,000	67,000