

**2017  
BUDGET**

## Cole County Missouri



Cole County Courthouse

Myer, 1890

**Sam Bushman**  
Presiding Commissioner

**Jeff Hoelscher**  
Eastern District Commissioner

**Kris Scheperle**  
Western District Commissioner

**Kristen Berhorst**  
Cole County Auditor  
Budget Officer

# COLE COUNTY MISSOURI

## BUDGET REPORT



For Fiscal Year 2017

**Cole County, Missouri**  
**2017 Budget**

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**TABLE I  
COLE COUNTY 2017 BUDGET BY FUND**

<u>FUND</u>	<u>TOTAL APPROPRIATION</u>
<b>100 - GENERAL REVENUE</b>	
112 - AUDITOR	152,919.00
113 - COLLECTOR	364,507.00
114 - TREASURER	140,531.00
121 - COUNTY CLERK	423,235.00
122 - COUNTY COMMISSION	592,057.00
123 - GENERAL DISTRIBUTION	89,000.00
124 - PUBLIC ADMINISTRATOR	242,640.00
125 - RECORDER	415,246.00
126 - GIS	84,189.00
127 - GENERAL ACCOUNTS	9,283,986.00
128 - INFORMATION SYSTEMS	268,016.00
131 - MAINTENANCE	618,312.00
141 - HEALTH	1,491,547.00
143 - GENERAL PUBLIC WELFARE	7,500.00
151 - CIRCUIT CLERK	53,908.00
152 - JUVENILE CENTER	1,988,735.00
153 - CIRCUIT COURT SERVICES	86,909.00
155 - COURT SECURITY	492,969.00
162 - CORONER	29,500.00
163 - PROSECUTING ATTORNEY	1,263,989.00
165 - SHERIFF	1,899,571.00
167 - EMERGENCY MANAGEMENT	181,044.00
168 - CHILD SUPPORT	341,761.00
172 - PARKS & RECREATION	34,198.00
173 - COUNTY PLANNING	295,353.00
<b>GENERAL REVENUE FUND TOTAL</b>	<b>\$ 20,841,622.00</b>
<b>200 - ROAD &amp; BRIDGE</b>	<b>\$ 7,434,670.00</b>
<b>210 - DOMESTIC SHELTER</b>	<b>\$ 20,607.00</b>
<b>220 - RECORDER SPECIAL</b>	<b>\$ 182,815.00</b>
<b>230 - ASSESSMENT FUND</b>	<b>\$ 2,053,397.00</b>
<b>240 - TRAINING FUND</b>	
911 - PA SPECIAL	1,640.00
912 - SHERIFF SPECIAL	12,975.00
<b>TRAINING FUND TOTAL</b>	<b>\$ 14,615.00</b>
<b>280 - DELINQUENT TAX FUND</b>	<b>\$ 640,164.00</b>
<b>290 - ELECTION SERVICE FUND</b>	<b>\$ 54,085.00</b>
<b>300 - TAX MAINTENANCE FUND</b>	<b>\$ 275,365.00</b>
<b>310 - SHERIFF REVOLVING FUND</b>	<b>\$ 262,272.00</b>
<b>320 - BAD CHECK FEE</b>	<b>\$ 82,469.00</b>
<b>340 - ADMIN HANDLING COST</b>	<b>\$ 12,027.00</b>
<b>410 - SCHOOL FUND</b>	<b>\$ 995,237.00</b>
<b>420 - TAX OVERPLUS</b>	<b>\$ 44,505.00</b>
<b>560 - HEALTH INSURANCE FUNDING</b>	<b>\$ 4,017,109.00</b>
<b>570 - NEIGHBORHOOD SINKING FUND</b>	<b>\$ 49,198.00</b>
<b>600 - LAW ENFORCEMENT SALES TAX</b>	
701 - ADMINISTRATION	11,882,255.00
702 - SUPPORT SERVICES	1,342,197.00
703 - PATROL DIVISION	1,888,452.00
704 - JAIL DIVISION	2,707,253.00
<b>LAW ENFORCEMENT SALES TAX FUND TOTAL</b>	<b>\$ 17,820,157.00</b>
<b>650 - EMERGENCY SERV SALES TAX</b>	<b>\$ 7,821,239.00</b>
<b>660 - EMS FUND</b>	<b>\$ 5,179,971.00</b>
<b>670 - EUGENE WATER FUND</b>	<b>\$ 104,428.00</b>
<b>700 - SALES TAX</b>	
802 - COURTHOUSE CAPITAL	841,920.00
803 - ROAD/BRIDGE CAPITAL	3,586,142.00
804 - COURTHOUSE CAPITAL	891,231.00
805 - ROAD/BRIDGE CAPITAL	4,820,309.00
<b>SALES TAX FUND TOTAL</b>	<b>\$ 10,139,602.00</b>
<b>TOTAL COUNTY BUDGET</b>	<b>\$ 78,045,554.00</b>

Table II  
Budget to Budget Comparisons of Source & Use of Funds

2017 and 2016

	2017 Budget	% of total basic revenue/expense	2016 Budget	% of total basic revenue/expense
<b>FINANCIAL SOURCES:</b>				
<b>Revenue:</b>				
Taxes				
Property tax	\$ 5,775,889	13.6%	\$ 5,663,764	13.1%
Sales tax	18,390,660	43.2%	17,756,013	41.2%
Use tax	1,400,000	3.3%	1,350,000	3.1%
Other taxes	2,791,607	6.6%	2,617,766	6.1%
<b>Total taxes</b>	<b>28,358,156</b>	<b>66.6%</b>	<b>27,387,543</b>	<b>63.5%</b>
Licenses, fees, & permits	11,187,995	26.3%	11,172,618	25.9%
Intergovernmental	1,612,895	3.8%	2,342,930	5.4%
Interest	331,450	0.8%	331,945	0.8%
Miscellaneous	1,103,117	2.6%	1,906,333	4.4%
<b>Total revenue</b>	<b>42,593,613</b>	<b>100.0%</b>	<b>43,141,369</b>	<b>100.0%</b>
Beginning reserve	28,077,066	65.9%	24,357,334	56.5%
<b>Total revenue and reserves</b>	<b>70,670,679</b>	<b>165.9%</b>	<b>67,498,703</b>	<b>156.5%</b>
<b>Other Financing Sources</b>				
Transfer in	765,500	1.8%	767,294	1.8%
Sales tax transfer	4,709,804	11.1%	4,793,140	11.1%
Law enforcement transfer	1,899,571	4.5%	1,991,524	4.6%
<b>TOTAL FINANCIAL SOURCES</b>	<b>78,045,554</b>	<b>183.2%</b>	<b>75,050,661</b>	<b>174.0%</b>
<b>FINANCIAL USES:</b>				
<b>Expenditures:</b>				
Personnel services	19,944,968	40.1%	19,425,764	38.6%
Contractual services	1,586,814	3.2%	1,948,545	3.9%
Supplies & materials	8,893,126	17.9%	9,327,334	18.5%
COPs payment	2,854,653	5.7%	2,895,370	5.8%
Other	3,549,240	7.1%	4,149,320	8.2%
Capital outlay	12,451,351	25.1%	11,996,283	23.8%
Debt service	49,198	0.1%	47,200	0.1%
Grants	350,024	0.7%	534,065	1.1%
<b>Total expenditures</b>	<b>49,679,374</b>	<b>100.0%</b>	<b>50,323,881</b>	<b>100.0%</b>
Ending reserve	20,991,305	42.3%	17,174,822	34.1%
<b>Total expenditures and reserves</b>	<b>70,670,679</b>	<b>142.3%</b>	<b>67,498,703</b>	<b>134.1%</b>
<b>Other Financing Uses</b>				
Transfer out	765,500	1.5%	767,294	1.5%
Sales tax transfer	4,709,804	9.5%	4,793,140	9.5%
Law enforcement transfer	1,899,571	3.8%	1,991,524	4.0%
<b>TOTAL FINANCIAL USES</b>	<b>\$ 78,045,554</b>	<b>157.1%</b>	<b>\$ 75,050,661</b>	<b>149.1%</b>

Table III  
2017 Budget Summary by Fund and All Funds Combined

	General Fund	Road & Bridge	Sales Tax	Law Enforcement	EMS	Other Funds	Total All Funds
<b>FINANCIAL SOURCES:</b>							
<b>Revenue:</b>							
Taxes							
Property tax	\$ 1,300,000	\$ 3,822,515	\$ -	\$ -	\$ -	\$ 653,374	\$ 5,775,889
Sales tax	-	-	6,130,220	6,130,220	6,130,220	-	18,390,660
Use tax	1,400,000	-	-	-	-	-	1,400,000
Other taxes	1,195,000	1,196,607	-	-	-	400,000	2,791,607
<b>Total taxes</b>	<b>3,895,000</b>	<b>5,019,122</b>	<b>6,130,220</b>	<b>6,130,220</b>	<b>6,130,220</b>	<b>1,053,374</b>	<b>28,358,156</b>
Licenses, fees, & permits	2,367,151	245,697	-	2,485,028	2,900,000	3,190,119	11,187,995
Intergovernmental	1,515,476	-	38,000	59,419	-	-	1,612,895
Interest	105,000	35,000	32,000	80,000	31,000	48,450	331,450
Miscellaneous	327,826	42,000	541,945	25,000	-	166,346	1,103,117
<b>Total revenue</b>	<b>8,210,453</b>	<b>5,341,819</b>	<b>6,742,165</b>	<b>8,779,667</b>	<b>9,061,220</b>	<b>4,458,289</b>	<b>42,593,613</b>
Beginning reserve	8,282,467	2,061,251	3,397,437	7,077,589	2,908,318	4,350,004	28,077,066
<b>Total revenue and reserves</b>	<b>16,492,920</b>	<b>7,403,070</b>	<b>10,139,602</b>	<b>15,857,256</b>	<b>11,969,538</b>	<b>8,808,293</b>	<b>70,670,679</b>
<b>Other Financing Sources</b>							
Administrative fee transfer	561,435	-	-	-	-	-	561,435
Personnel service transfer	109,135	31,600	-	63,330	-	-	204,065
Interfund transfer	-	-	-	-	1,031,672	-	1,031,672
Sales tax transfer	3,678,132	-	-	-	-	-	3,678,132
Law enforcement transfer	-	-	-	1,899,571	-	-	1,899,571
<b>TOTAL FINANCIAL SOURCES</b>	<b>20,841,622</b>	<b>7,434,670</b>	<b>10,139,602</b>	<b>17,820,157</b>	<b>13,001,210</b>	<b>8,808,293</b>	<b>78,045,554</b>
<b>FINANCIAL USES:</b>							
<b>Expenditures:</b>							
Personnel services	7,965,672	2,493,358	-	5,188,174	3,663,453	634,311	19,944,968
Contractual services	745,697	125,950	15,000	211,505	396,662	92,000	1,586,814
Supplies & materials	1,565,022	2,215,507	-	1,607,460	866,742	2,638,395	8,893,126
COPs payment	-	-	-	2,854,653	-	-	2,854,653
Other	332,569	629,299	-	379,959	-	2,207,413	3,549,240
Capital outlay	1,564,000	255,015	9,440,730	401,592	765,014	25,000	12,451,351
Debt service	-	-	-	-	-	49,198	49,198
Grants	203,791	-	84,444	61,789	-	-	350,024
<b>Total expenditures</b>	<b>12,376,751</b>	<b>5,719,129</b>	<b>9,540,174</b>	<b>10,705,132</b>	<b>5,691,871</b>	<b>5,646,317</b>	<b>49,679,374</b>
Ending reserve	6,547,300	1,532,955	414,562	7,115,025	2,424,077	2,957,386	20,991,305
<b>Total expenditures and reserves</b>	<b>18,924,051</b>	<b>7,252,084</b>	<b>9,954,736</b>	<b>17,820,157</b>	<b>8,115,948</b>	<b>8,603,703</b>	<b>70,670,679</b>
<b>Other Financing Uses</b>							
Administrative fee transfer	-	182,586	184,866	-	175,458	18,525	561,435
Personnel service transfer	18,000	-	-	-	-	186,065	204,065
Interfund transfer	-	-	-	-	1,031,672	-	1,031,672
Sales tax transfer	-	-	-	-	3,678,132	-	3,678,132
Law enforcement transfer	1,899,571	-	-	-	-	-	1,899,571
<b>TOTAL FINANCIAL USES</b>	<b>\$ 20,841,622</b>	<b>\$ 7,434,670</b>	<b>\$ 10,139,602</b>	<b>\$ 17,820,157</b>	<b>\$ 13,001,210</b>	<b>\$ 8,808,293</b>	<b>\$ 78,045,554</b>

# General Information

## Entity Structure and Organization

Cole County surrounds the City of Jefferson, which is the capital of Missouri. Located on the banks of the Missouri River in the center of the state, it is the hub of state government, its major industry.

The County was organized in 1820 under applicable state statutes and continues under the same form of government to this day. The County seat was originally located in Marion and moved to Jefferson City in 1828. The structure and operations of the County are governed by state statute rather than by local charter. 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 are elected to four-year terms. The County Commission is responsible, among other things, for passing ordinances, adopting the annual budget, appointing committees, hiring and supervising certain departmental directors (Health and Welfare, Juvenile Attention, Public Works, EMS, and Facilities Maintenance). The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district.

The County has 14 other elected officials (including four judges) who serve four-year terms and are elected at large. Each elected official is responsible for establishing strategic goals, objectives, and operating policies and procedures for his or her office and for discharging statutory responsibilities. Although the County Commission is not responsible for establishing or approving strategic plans for each elected official, the County Commission is responsible for approving the annual operating budget for each elected official. The Commission has final authority regarding all County-owned fixed assets. This elective form of government presents unique challenges in terms of developing long-term organization wide goals, policies, and operating plans. It results in a budget that emphasizes short-term departmental goals to a greater degree than long-term entity-wide goals.

Missouri statutes make no provision for the County Commission to establish countywide policies. Cole County officials, however, have worked cooperatively in these areas for many years and have supported development and adoption of countywide policies and procedures. Although elected officials are not required by statute to adhere to such policies, most officials voluntarily subscribe to them.

## **Budget Calendar and Process**

Cole County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Cole County is a first class non-charter county where the County Auditor serves as Budget Officer. The Following provides an overview of the budget process and important timetable dates.

- July or August: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head.
- September 1<sup>st</sup>: Deadline for submitting budget requests to Auditor.
- September 10<sup>th</sup>: County Auditor prepares budget requests for offices and agencies not submitting requests by this date.
- September and October: County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary.
- November 15<sup>th</sup>: Statutory deadline for County Auditor to deliver Proposed Budget to County Commission.
- November 15<sup>th</sup>- December: County Commission holds public hearings on the proposed budget.
- January 10<sup>th</sup>: Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10<sup>th</sup> except in a year in which any of the Commissioner's new term of office begins; in those years, the deadline is January 30<sup>th</sup>.)

## **Budget Revisions and Budget Amendments**

Occasionally the County will encounter a need to either revise the existing budget to reflect a change in the use of an appropriation or to amend the budget to approve increased spending authority of a specific fund. Missouri law requires that a budget amendment be scheduled on the County Commission agenda and handled in the same manner as the annual budget, with at least one public hearing and documents made available for public inspection.

Missouri State Authority

General Operations

Assessment

Public Safety

Judicial

Commission

Auditor

County Clerk

Collector

Recorder

Treasurer

Assessor

Prosecuting Attorney

Sheriff

Courts

Circuit Clerk

Public Administrator

Medical Examiner

Civil

Criminal

Juvenile

Probate

Data Processing

Emergency Management

Finance

General Public Welfare

Health Department

Ambulance Services

Maintenance

Parks and Recreation

Planning and Permits

Roads and Bridge

Eugene Water

Boards of Appeals

Boards of Equalization

Members include Commission, Assessor, Auditor (if appointed by the Commission), and a person appointed by the Mayor of Jefferson City.

Indicates lines and sources of authority

Indicates oversight responsibility. The Commission approves a county budget, and each elected official's budget.

Elected officials: Assessor, Auditor, Circuit Judges (4), Circuit Clerk, County Clerk, Collector, Commissioners (3), Medical Examiner, Public Administrator, Prosecuting Attorney, Recorder, Sheriff, and Treasurer.

# County Office Directory

## **Assessor**

Chris Estes 210 Adams St, JC, MO 65101 573-634-9131

## **Auditor**

Kristen Berhorst 311 E. High St, JC, MO 65101 573-634-9123

## **Circuit Clerk**

Dawnel Davidson 301 E. High St, JC, MO 65101 573-634-9151

## **Circuit Court Judges**

John Beetem, Circuit Judge 301 E. High St, JC, MO 65101 573-634-9192

Daniel Green, Circuit Judge 301 E. High St, JC, MO 65101 573-634-9190

Patricia Joyce, Presiding Judge 301 E. High St, JC, MO 65101 573-634-9178

Thomas Sodergren, Associate Circuit Judge 301 E. High St, JC, MO 65101 573-659-2300

## **Circuit Court Marshal**

Donny Schulte 301 E. High St, JC, MO 65101 573-634-9157

## **Clerk**

Steve Korsmeyer 311 E. High St, JC, MO 65101 573-634-2542

## **Collector**

Larry Vincent 311 E. High St, JC, MO 65101 573-634-9124

## **Commissioners**

Sam Bushman, Presiding Commissioner 311 E. High St, JC, MO 65101 573-634-9113

Jeff Hoelscher, Eastern District Commissioner 311 E. High St, JC, MO 65101 573-634-9112

Kris Scheperle, Western District Commissioner 311 E. High St, JC, MO 65101 573-634-9111

## **County Counsel**

Jill LaHue 311 E. High St, JC, MO 65101 573-634-9107

## **Emergency Management**

Bill Farr, Director 1736 Southridge Dr, JC, MO 65109 573-634-9146

## **Emergency Medical Services**

Jerry Johnston, Director 1736 Southridge Dr, JC, MO 65109 573-634-9224

## **Facilities Maintenance**

Greg Camp, Director 301 E. High St, JC, MO 65101 573-632-9011

## **Health Department**

Kristi Campbell, Administrator 1616 Industrial Dr, JC, MO 65109 573-636-2181

## **Information Technology**

Brian Ridenhour, Director 301 E. High St, JC, MO 65101 573-634-9063

## **Prenger Family Center**

Michael Couty, Administrator 400 Stadium Blvd, JC, MO 65109 573-636-5177

## **Prosecuting Attorney**

Mark Richardson 311 E. High St, JC, MO 65101 573-634-9180

## **Public Administrator**

Joe Kuensting 301 E. High St, JC, MO 65101 573-634-9199

## **Public Works**

Larry Benz, Director 5055 Monticello Rd, JC, MO 65109 573-634-3614

## **Recorder**

Ralph Bray 311 E. High St, JC, MO 65101 573-634-9114

## **Sheriff**

John Wheeler 350 E. High St, JC, MO 65101 573-634-9160

## **Treasurer**

Eric Peters 301 E. High St, JC, MO 65101 573-634-9121

## **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 1<sup>st</sup> 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 15<sup>th</sup> of each year in order to "confer and discuss with them the Circuit Court's estimates of its requirements for expenditures and its estimates of its revenues for the next budget year" (RSMo Chapter 50, Sections 640-642). The statutes require that the Budget Officer include the Circuit Court's budget estimates in the County's budget without change; any change in the estimates requires the consent of the Circuit Court or the Circuit Clerk. In the event the governing body finds the Court's estimates to be unreasonable, it may file a petition with the Judicial Finance Commission. When this course of action is pursued, every attempt is made to resolve the dispute prior to the beginning of the fiscal year in question. If this is not possible, an amount equal to the budget estimates in question is placed into a separate escrow account and is not expended until a final determination is obtained.

## **Description of the Accounting and Budgeting System**

The County adopts an annual budget for its calendar fiscal year in the manner set forth by Missouri statutes. As described below, County operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The County Commission is the appropriating authority for all of the funds except certain special revenue funds for which another elected official has been named as the appropriating authority by state statute. However, it is common to refer to these individual fund budgets collectively as "the County Budget." State law requires all budgets to be balanced and annual operating budgets are required for all funds from which moneys are expended.

The majority of county operations are accounted for in the General Revenue Fund, the Road and Bridge Fund, the Law Enforcement Tax Fund, the EMS Fund and the Sales Tax Fund, and a complete understanding of the County's budgetary and financial activities requires a comprehensive review of these major funds. The non-major special revenue funds account for less than ten percent of the county activities. This document is designed to provide a comprehensive overview of the County's financial structure and activities and include all funds.

This budgetary document contains information for all funds for which the County Commission or another county elected official is the appropriating authority and for which the County Treasurer maintains custody of the moneys. The County's Annual Financial Report contains some funds in addition to those that are presented in this document. Additionally, the County's Annual Financial Report includes various agency funds which are not subject to appropriation and therefore are not included in this budgetary document.

## **Basis of Accounting and Budgeting**

Cole County's accounting system has been designed to meet the requirements of generally accepted accounting principles (GAAP) for governmental entities as prescribed by the Governmental Accounting Standards Board (GASB). Consequently, the annual financial report is prepared on a modified accrual basis of accounting, where revenues are recognized when they become measurable and available. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

The budget is prepared on a cash basis, which includes encumbrances as the equivalent of expenditures. Under this method, encumbrances, representing purchase orders, contracts, and other commitments, are reported as a charge to current year budget. Unencumbered appropriations lapse at the end of the fiscal year. Consequently, amounts presented in the budget document differ from the County's annual financial statements.

## Description of Funds

The accounting and budgeting systems are both based on funds and 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 expenditures, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. A short description of each fund type follows.

**Governmental Funds:** are governed by standards developed for government activities.

- General Fund: the general operating fund of the County and it is the most active fund in the accounting system. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds:** funds 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: The revenues and expenses of the Public Works department are tracked separately. The income comes from a special property tax provided for in the Statutes of Missouri.
- Assessment Fund: A state-mandated fund. This fund was created due to increased costs involved in the state-mandated reassessment program. The costs are offset by reimbursements received from the state.
- Other Special Revenue Funds: The Statutes of the State of Missouri set out several special funds that are maintained by the County.
- Capital Improvement Sales Tax Fund: Funds are used to account for financial resources which, are used for acquisition or construction of major capital facilities. This is a fund that has been approved by the voters to create a special sales tax.
- Law Enforcement Sales Tax Fund: Funds are used to account for financial resources used for all acquisition, construction, and operation of the Cole County Sheriff's Department and Jail. This is a fund that has been approved by the voters to create a special sales tax.
- Emergency Services Sales Tax Fund: Funds are used to account for the financial resources used for a roll back of general fund property taxes and operation of the Cole County Ambulance Service. This is a fund that has been approved by the voters to create a special sales tax.

**Enterprise Funds:** funds that provide goods or services to the public for a fee that makes the entity self-supporting.

- EMS Enterprise Fund: The County decided to take over ambulance service for the County in 2008 and will charge a fee to the public for this service. This fund will also be supplemented with funds from the Emergency Service Sales Tax because it is not currently self-supporting.
- Eugene Water Fund: In 2012 the County took over the water system for the disincorporated City of Eugene. This fund will rely on a charge for the use of water to the customers.

**Internal Service Fund:** funds are used for operations serving other funds or departments within a government on a cost-reimbursement basis

- Health Insurance Self-Funding Fund: This fund is used to account for the County's employee health insurance that is funded partially by the County.

**Debt Service Funds:** funds used to account for the accumulation of resources for and the payment of general long-term principal, interest and related costs.

- Neighborhood Improvement District (NID) Funds: The Missouri Statutes allow the County Commission to create NID's. The property owners within a NID pay for improvements through a special assessment. Each NID fund accounts for all expenditures of the improvement project and the subsequent special assessment revenues.

**Fiduciary Funds:** The County does not budget these funds because the resources and assets of these funds do not belong to the County and cannot legally be appropriated by the County Commission. 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 and Description of Special Revenue Funds

<u>No.</u>	<u>Fund Name and Description</u>
200	<b>Road &amp; Bridge Fund</b> This Fund is established and governed by RSMo 137.555 and 137.560. It accounts for the operations of the Public Works Department, including maintenance operations, design and construction, and administration. The County Commission approves the budget and administers the fund.
210	<b>Domestic Violence Fund</b> This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607. It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.
220	<b>Record Preservation Fund</b> This fund is established and governed by RSMo 59.319. It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.
230	<b>Assessment Fund</b> This fund is established and governed by RSMo 137.750. It accounts for the operations of the Cole County Assessor's Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.
240	<b>Sheriff's and Prosecuting Attorney Training Fund</b> The Sheriff's fund is established and governed by RSMo 590.178. 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.  The Prosecuting Attorney's fund is established and governed by RSMo 56.765. 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.
280	<b>Prosecuting Attorney Tax Collection Fund</b> This fund is established and governed by RSMo 136.150. 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.
290	<b>Election Services Fund</b> This fund is established and governed by RSMo 115.065. 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 and administers the fund.

## Overview and Description of Special Revenue Funds (cont'd)

<u>No.</u>	<u>Fund Name and Description</u>
300	<b>Collector Tax Maintenance Fund</b> This fund is established and governed by RSMo 52.312-317. It accounts for the additional delinquent fees and commissions authorized by state statute. The Cole County Collector of Revenue approves the budget and administers the fund.
320	<b>Prosecuting Attorney Bad Check Fund</b> This fund is established and governed by RSMo 570.120. It accounts for revenues derived from Prosecuting Attorney Fees for the collection of non-sufficient funds (NSF) checks. The Prosecuting Attorney approves the budget and administers the fund.
340	<b>Prosecuting Attorney Admin Handling Cost</b> This fund is established and governed by RSMo 559.100. It accounts for revenues derived from Prosecuting Attorney Fees for the collection of administrative handling cost on the collection of restitution funds. The Prosecuting Attorney approves the budget and administers the fund.
600	<b>Law Enforcement Sales Tax Fund</b> This fund is established and governed by local policy. It accounts for the one-half cent sales tax revenues approved by voters in 2007 for the operation and construction of a new Cole County Jail. Current authorization for the sales tax sunsets in 15 year or when the construction of the jail has been paid in full. Once the construction of the jail is complete then the sales tax is a three-eighth cent sales tax to fund the operation of the new jail.
650	<b>Emergency Services Sales Tax Fund</b> This fund is established and governed by local policy. It accounts for the one-half cent sales tax revenues approved by voters in 2008 for the rollback of General Revenue property taxes and the operation of a new Cole County Ambulance Service.
700	<b>Sales Tax Fund</b> This fund is established and governed by local policy. It accounts for the one-half cent sales tax revenues approved by voters in 1986 and renewed every 5 <sup>th</sup> year since 1986 for County maintenance and improvement. The current authorization for the sales tax sunsets in 2016.

## Other Special Revenue Funds

### Local Emergency Planning Committee (LEPC) Fund

This fund is established and governed by local policy. It accounts for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Emergency Management Coordinator administers this fund.

**Sheriff's Forfeiture Fund**

This fund is established and governed by local policy. It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers the fund.

**Sheriff Civil Charges Fund**

This fund is established and governed by RSMo 57.280. It accounts for fees authorized and collected for the purpose of providing law enforcement services. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.

**Inmate Security Biometric Fund**

This fund is established and governed by RSMo 488.5026. It accounts for fees authorized and collected for the purpose of providing law enforcement services. These fees are collected on all court proceedings on criminal cases. Use of the monies is restricted to the maintenance of a biometric verification system and for any expenses related to the custody and housing of prisoners. The Sheriff approves the budget and administers the fund.

**Help America Vote Act (HAVA) Fund**

This fund is established by the federal government. It accounts for fees and grant monies that are collected for the purpose of maintaining the standards for the Help America Vote Act. The use of the money is restricted to the maintenance and housing of voting machines and any other purchase approved by HAVA. The County Clerk approves the budget for this fund and administers the fund.

**Overview and Description of Other Funds****2000 Series Road NID Bonds (General Obligation Bonds)**

The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$93,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments through special assessments.

**2000 Series Road NID Bonds (General Obligation Bonds)**

The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$267,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments through special assessments.

### **2002 Series Road NID Bonds (General Obligation Bonds)**

The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$60,000 bonds issued in 2002 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments through special assessments.

### **Overview and Description of Proprietary Funds (Enterprise and Internal Service Funds)**

<u>No.</u>	<u>Fund Name and Description</u>
<b>560</b>	<b>Health Insurance Self-Funding</b> This fund is established to account for revenues derived from a charge for health insurance for employees, which is used to operate the health insurance service. This fund is used to cover the County's portion of health insurance costs for employees up to a certain dollar amount and then a third party insurance starts coverage after that limit. The Cole County Commission approves the budget and administers the fund.
<b>660</b>	<b>Emergency Medical Services Fund</b> This fund is established to account for revenues derived from a charge for emergency medical services which is used to operate the Cole County Ambulance service. This fund is financed partly through a charge for services and partly through a special revenue sales tax discussed previously. The Cole County Commission approves the budget and administers the fund.
<b>670</b>	<b>Eugene Water Fund</b> This fund is established to account for revenues derived from a charge for water service to the residents of the City of Eugene. This fund is financed through a charge for services. The Cole County Commission approves the budget and administers the fund.

## **Fiscal and Budget Policies**

Cole County is a statutory elective form of government. Specific powers and responsibilities are granted to each elected official according to state law. The three-member County Commission has ordinance-making powers as granted to it 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 the Missouri State legislature has granted final budget authority to individual elected officials.

The fiscal year of the County begins on January 1<sup>st</sup> and ends on December 31<sup>st</sup> of each year. The fiscal year constitutes the budget and accounting year.

### **Revenue Policy:**

- To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.
- The County will project and update revenues annually. These revenue forecasts will be presented to the County Commission as a part of the proposed budget prepared and submitted by the County Auditor.
- Department Directors and Elected Officials will submit their revenue estimates to the County Auditor.
- The County does not use revenue sources while legal action is pending.
- Use fees and rates will be examined periodically and adjusted if allowed by law as necessary to cover the costs of providing the services.

### **Accounting Policy:**

- An independent financial audit shall be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.
- The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP) and Government Accounting Standards Board Standards (GASB).
- The County will prepare an Annual Financial Report with audited financial statements.
- Complete disclosure will be provided in the financial statements and bond representations.

### **Budget Policy:**

- The County will adopt a balanced budget each year in accordance with state statutes. The budget is considered balanced if the total resources of a fund are sufficient to cover the proposed spending for that fund.
- The County will follow the budget calendar as presented earlier.
- Expenditures proposed in the budget for each department, office, or agency shall be itemized by character, object, function and fund.
- The budget will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement.
- The County will avoid balancing current expenditures at the expense of meeting future years' expenses.
- The County will give highest priority to the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- Realistic revenue projections will reflect conservative assumptions.
- The County Commission and/or the County Auditor shall hold at least one public hearing on the budget submitted by the County Auditor, at which all interested persons shall be given an opportunity to be heard.
- The County Commission shall publicize all changes made to the proposed budget received from the County Auditor prior to adopting the final budget.
- The budget shall be on record in the County Clerk's Office and open to public inspection.
- After adoption of the budget, the budget can only be amended via county commission order in accordance with state statutes. When the County Commission approves the order, additional appropriations are made in the appropriate accounts.
- All appropriations shall lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.

### **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.
- Capital improvement projects will be incorporated into the Annual Budget.

### **Fixed Asset and Capital Asset Policy:**

- Revised Statutes of Missouri require that fixed assets be inventoried if they have an estimated life of more than one (1) year following the date of acquisition and have a purchase cost of \$500 or more. Items, which cost less than \$500 and/or have a life of one year, are not required to be accounted for as a fixed asset.
- For financial reporting purposes, the County observes a capitalization threshold of \$5,000. Assets meeting this threshold are considered to be capital assets. However, all assets with a value of \$500 or more (as noted above) are carried on the County's inventory and are subject to property control procedures. Capital assets and non-capital assets combined are referred to as fixed assets.
- For financial reporting purposes, the County expenses all fixed assets that do not meet the capitalization threshold. The County depreciates all assets that meet the capitalization threshold. Depreciation is based on useful lives that have been established for each classification of assets (office equipment, vehicles, buildings, etc...).
- Purchase cost of a fixed asset includes freight, installation charges, adapters and other items, which are connected to the fixed asset and necessary for its operation or use.
- The capitalization threshold is applied to individual fixed assets rather than to groups of fixed assets.
- A small tag with a fixed asset number will be issued by the County Auditor for all items that can be reasonably tagged (physically). Said tag will be affixed to the fixed asset until such time it is declared surplus property and properly disposed of in the manner authorized by the County Commission.
- Offices and departments will notify the County Auditor of any change in location or loss of a fixed asset.
- The County Auditor will conduct physical inventories on an annual basis.
- Offices and departments should exercise control over their fixed assets by establishing and maintaining adequate control procedures at the departmental level.

### **Purchasing Policy:**

- The County Commission shall have responsibility to approve all contracts and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County.
- The County follows competitive business practices through public bidding or requests for proposals as required by law.

### Debt Policy:

- The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes. The County may also enter into lease-purchase agreements.
- The County may issue refunding bonds for the purpose of refunding, extending or unifying the whole or any part of its valid outstanding revenue bonds.
- The County will limit long-term debt to only those capital projects that cannot be financed from current revenue or other available sources.
- 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's policy shall be to manage its budget and financial affairs in such a way so as to ensure continued high bond ratings.
- No bonds shall be issued without the assent of the requisite number of qualified electors of the County voting thereon.

### Reserve (Fund Balance) Policy:

- Fund balances will be maintained at levels that will provide adequate operating reserves should the County experience an economic downturn.
- The County will calculate and maintain an unreserved, undesignated fund balance equal to at least 10% to 15% of expenditures for the adopted budget for the general revenue funds. For other significant operating funds (Capital Projects Fund and Road and Bridge Fund), the amount will be equal to at least 10%. These funds will be used to avoid cash flow interruptions, generate interest income, reduce need for short-term borrowing and assist in maintaining what is considered an investment grade bond rating capacity.
- An emergency appropriation will be included annually in the General Fund to provide for unanticipated expenditures of a nonrecurring nature and/or to meet unexpected increases in costs. The amount of the appropriation will be at least 3% of the budget, as required by state statute. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

## Summary of Long-Term Debt

Cole County is authorized by Missouri Statutes to incur general obligation debt upon voter approval. State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1, 2017, the County's statutory debt limit will be in excess of \$136,000,000. As show below, actual bonded indebtedness is well below this limit.

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

### Debt payable as of January 1, 2017 is composed of the following:

#### **General Obligation Bonds:**

\$60,000 2002 general obligation neighborhood road improvement bonds due in annual installments through 2022; Interest at 4.250%	\$26,000
\$267,000 2000 general obligation neighborhood road improvement bonds due in annual installments through 2019; Interest is 5.625%	\$85,000
\$93,000 2000B general obligation neighborhood road improvement bonds due in annual installments through 2019; Interest is 5.000%	<u>\$28,000</u>
Total General Obligation Debt	\$139,000

# Statistical Information

## Statistical and Demographic Information

### Largest Employers

#### Companies with over 1000 employees

- State of Missouri
- Capital Region Medical Center
- Scholastic, Inc.
- Jefferson City Public Schools
- SSM Health - St. Mary's Hospital

#### Companies with 500-999 employees

- Central Bancompany
- ABB, Inc.
- City of Jefferson
- Quaker Window Products
- Jefferson City Medical Group
- Wal-Mart Supercenter
- Unilever Home & Personal Care

#### Companies with 250-499 employees

- Lincoln University
- County of Cole
- Hy-Vee Food Stores
- WIPRO Infocrossing
- Gerbes Super Market
- Missouri Farm Bureau Services, Inc.
- CenturyLink
- McDonald's Restaurants

Data Source  
Jefferson City Chamber of Commerce

# Statistical and Demographic Information cont'd

## Demographic Statistics

### COUNTY OF COLE, MISSOURI Demographic and Economic Statistics Last Ten Fiscal Years 2006 - 2015

Fiscal Year	State of Missouri		Cole County					Unemployment Rate		
	Population	Percentage of Growth	Population	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands)	Total Labor Force	Cole County	State of Missouri	USA
2006	5,842,713	0.73%	73,509	0.76%	36,013	2,647,245	40,076	3.8%	4.8%	4.6%
2007	5,878,415	0.61%	73,977	0.63%	37,643	2,784,753	40,331	3.9%	5.0%	4.6%
2008	5,911,605	0.56%	74,760	1.05%	40,184	3,004,149	40,447	4.3%	5.9%	5.8%
2009	5,987,580	1.27%	75,408	0.86%	39,060	2,945,459	40,825	6.9%	9.4%	9.3%
2010	5,988,927	0.02%	76,120	0.94%	39,755	3,026,181	40,492	6.8%	9.4%	9.6%
2011	6,010,688	0.36%	76,792	0.88%	40,147	3,069,148	40,532	6.4%	8.6%	8.9%
2012	6,021,988	0.19%	76,363	-0.56%	41,243	3,149,402	39,395	5.3%	6.7%	8.1%
2013	6,044,171	0.37%	76,699	0.44%	43,560	3,341,002	39,542	5.2%	6.1%	7.5%
2014	6,063,589	0.32%	76,362	-0.44%	N/A	N/A	39,762	4.1%	5.4%	5.6%
2015	6,083,672	0.33%	76,720	0.47%	N/A	N/A	39,573	3.9%	4.4%	5.0%

*Data Sources*

US Department of Labor-Bureau of Labor Statistics  
 Missouri Department of Economic Development  
 US Department of Commerce-Bureau of Economic Analysis

# Statistical and Demographic Information cont'd

## Assessed and Estimated Actual Value of Property

**COUNTY OF COLE, MISSOURI**  
**Assessed and Estimated Actual Value of Property**  
**Last Ten Fiscal Years 2006 - 2015**  
**(amounts expressed in thousands)**

Fiscal Year	Real Property		Personal Property		Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
2006	\$ 919,090	\$ 4,190,729	\$ 248,751	\$ 747,000	\$ 1,167,841	\$ 4,937,729	23.27%
2007	984,864	4,490,635	255,528	767,351	1,240,392	5,257,986	23.22%
2008	1,009,731	4,604,020	274,131	823,216	1,283,862	5,427,236	21.93%
2009	1,037,333	4,729,875	256,682	770,817	1,294,015	5,500,692	21.93%
2010	1,054,818	4,729,875	253,383	760,910	1,308,201	5,490,785	23.83%
2011	1,070,727	4,801,212	242,338	727,742	1,313,065	5,528,954	23.75%
2012	1,079,962	4,842,622	244,438	734,048	1,324,400	5,576,670	23.75%
2013	1,093,206	4,902,009	241,141	724,147	1,334,347	5,626,156	23.72%
2014	1,100,175	4,933,258	246,152	739,195	1,346,327	5,672,453	23.73%
2015	\$ 1,113,201	\$ 4,991,667	\$ 251,109	\$ 754,081	\$ 1,364,310	\$ 5,745,749	23.74%

Data Source

Cole County Clerk Assessed Valuation Letter

## Statistical and Demographic Information cont'd

### Property Tax Rates – Direct and Overlapping Governments Per \$100 of Assessed Valuation Last Ten Fiscal Years

COUNTY OF COLE, MISSOURI  
Property Tax Rates (Per \$100 Assess Valuation)  
Direct and Overlapping Governments  
Last Ten Fiscal Years 2006 - 2015

County of Cole

Fiscal Year	General Revenue	Road and Bridge	Library	Home for Handicapped	State	Total County	City of Jefferson	School District	Total
2006	0.3355	0.2700	0.1921	0.0866	0.0300	0.9142	0.5560	3.6770	5.1472
2007	0.3347	0.2700	0.1913	0.0862	0.0300	0.9122	0.5553	3.6770	5.1445
2008	0.3347	0.2700	0.1913	0.0862	0.0300	0.9122	0.6353	3.6770	5.2245
2009	0.2054	0.2700	0.1938	0.0873	0.0300	0.7865	0.5561	3.6770	5.0196
2010	0.1176	0.2700	0.1956	0.0881	0.0300	0.7013	0.5561	3.8016	5.0590
2011	0.1151	0.2700	0.1977	0.0890	0.0300	0.7018	0.5561	3.8063	5.0642
2012	0.1096	0.2700	0.1984	0.0893	0.0300	0.6973	0.5561	3.8116	5.0650
2013	0.1000	0.2700	0.1994	0.0897	0.0300	0.6891	0.5561	3.8024	5.0476
2014	0.1000	0.2700	0.2000	0.0901	0.0300	0.6901	0.5561	3.7862	5.0324
2015	0.0752	0.2700	0.2000	0.0903	0.0300	0.6655	0.5561	3.6928	4.9144

Data Source

Cole County Assessor

# Summary of Personnel by Function

## COUNTY OF COLE, MISSOURI Full-time Equivalent County Government Employee by Function Last Ten Fiscal Years 2006 - 2015

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Primary government										
Governmental activities:										
General government										
Auditor	2	2	2	2	2	2	2	2	2	2
Collector	5	5	5	5	5	4	4	4	4	4
Treasurer	2	2	2	2	2	2	2	2	2	2
County Clerk	5	5	5	5	5	6	6	6	6	6
Commission	6	6	7	8	9	9	9	9	9	9
Recorder	6	6	6	6	6	6	6	6	6	5
GIS	-	-	1	1	1	1	1	1	1	1
Information Systems	2	2	2	2	2	1	1	1	1	1
Building Maintenance	4	4	4	5	5	5	7	7	7	7
County Planning	4	4	4	4	4	4	4	4	4	4
Public safety										
Juvenile Center	24	23	29	30	30	30	29	29	30	28
Prosecuting Attorney	14	15	15	15	15	15	15	15	15	16
Sheriff	50	51	64	64	79	79	80	80	80	80
Highways, streets & bridges										
Public Works	40	40	41	42	42	42	42	42	42	42
Assessment										
Assessor	11	11	11	11	11	11	11	11	11	12
Judicial										
Circuit Court	2	-	-	-	-	-	-	-	-	-
Circuit Court Bailiffs	3	3	4	4	4	4	4	4	4	4
Child Support	4	4	5	5	5	5	6	6	5	5
Health & welfare										
Health Department	28	27	28	27	27	25	25	25	24	23
Public Administrator	3	3	4	4	4	4	4	4	4	4
Emergency management										
Emergency management	1	1	1	1	1	1	1	1	1	1
Total governmental activities FT Employees	216	214	240	243	259	256	259	259	258	256
Business-type activities:										
Health & welfare										
Emergency medical services	-	-	-	44	44	44	45	45	45	45
Total business-type activities FT Employees	-	-	-	44	44	44	45	45	45	45
Total primary government FT Employees	216	214	240	287	303	300	304	304	303	301

## **Detailed Operating Budgets— General Fund and Special Revenue Funds**

This section contains the County's detailed operating budgets for activities, departments, and offices financed from the resources of the County's General Revenue Fund and the County's various special revenue funds. A description of each special revenue fund may be found in the General Information Section. A brief description of each department can be found immediately before the detailed operating budget. Each budget lists the 2015 Actual Revenue/Expense, 2016 Amended Budget, 2016 Annualized Revenue/Expense, 2017 Department Budget and the 2017 Budget Officer Requested Budget.

The budgets are presented by functional areas as follows:

- General Administration
- Health and Welfare
- Judicial
- Public Safety
- Emergency Management
- Parks and Recreation
- Public Works
- Assessment
- Law Enforcement
- Emergency Services
- Capital Improvement Sales Tax
- Eugene Water

# General Government

## **Auditor**

The duties of the Cole County Auditor are defined under Chapter 55 of the RSMo. The auditor is an elected official and is responsible for establishing, implementing and monitoring the accounting and budgeting systems for the County as a whole. The auditor prepares the official financial statements for the County and coordinates the audit by independent auditors. As budget officer the auditor is responsible for preparing the budget document and all related data, statements and schedules.

As accounting officer for the County, the auditor sets and monitors internal control procedures and oversees accounts payable, approves all payments, administers the county budget law, and approves all contracts for compliance with budgeting and accounting officer certification requirements. The auditor also keeps an inventory of all County property and conducts an annual physical inventory of the same.

The Auditor's budget for FY 2017 totals \$152,919. It is funded by General Fund appropriation.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 112 - AUDITOR</b>							
<b>APPROPRIATIONS</b>							
Dept 112-AUDITOR							
PERSONAL SERVICES							
100-112-51001.00	SALARIES	103,550	128,189	114,354	113,622	112,519	112,519
100-112-51002.00	SOCIAL SECURITY	7,143	9,807	7,896	8,693	8,608	8,608
100-112-51003.00	LAGERS	10,188	13,141	12,052	12,612	12,490	12,490
100-112-51005.00	HEALTH/DENTAL/LIFE	15,110	15,862	15,786	15,786	15,882	15,882
	PERSONAL SERVICES	135,991	166,999	150,088	150,713	149,499	149,499
MATERIALS AND SUPPLIES							
100-112-53205.00	BONDS-INSURANCE	0	0	0	0	0	0
100-112-53213.00	COMMUNICATIONS	117	132	115	125	120	120
100-112-53265.00	MEETING-TRAVEL-DUES	1,028	1,500	802	1,500	1,500	1,500
100-112-53265.00	MILEAGE	190	300	179	300	300	300
100-112-53273.00	OFFICE SUPPLIES	735	1,000	557	1,000	1,000	1,000
100-112-53281.00	PRINTING & BINDING	181	600	454	500	500	500
	MATERIALS AND SUPPLIES	2,251	3,532	2,107	3,425	3,420	3,420
<b>TOTAL APPROPRIATIONS</b>		138,242	170,531	152,195	154,138	152,919	152,919
<b>NET OF REVENUES/APPROPRIATIONS</b>		(138,242)	(170,531)	(152,195)	(154,138)	(152,919)	(152,919)

## Collector of Revenue

The duties of the Collector are defined in Chapter 52 RSMo. The County Collector is the collector of all property taxes, real and personal, and current and delinquent for the County. The Cole County Collector collects taxes for 37 different taxing jurisdictions including the State, County, and various political jurisdictions with authority to levy taxes within the County. The Collector is responsible for accounting for and disbursing money to the various political jurisdictions by the 15<sup>th</sup> of each month following collection. The Collector is paid a fee and a commission that goes into the general fund revenue. The Cole County Collector has a personal contract with the City of Jefferson that pays a fee in addition to the statutory salary. The Collector also collects merchants licensing fees, and special assessments imposed by flood levee districts, watershed districts, and neighborhood improvement districts. The Collector's budget is funded by the General Fund appropriation and is supplemented by a Tax Maintenance fund that is a separate special revenue budget.

The Collector coordinates the purification of tax data flows from the offices of Recorder, Clerk and Assessor with that of the Collector of Revenue in cooperation with the data processing center.

The Collector's budget funded by General Fund is \$364,507 for FY 2017.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 113 - COLLECTOR</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
100-113-42795.000	TAXES	1,270,405	1,239,368	1,318,616	1,239,368	1,270,610	1,300,000
	TAXES	1,270,405	1,239,368	1,318,616	1,239,368	1,270,610	1,300,000
LICENSES, PERMITS & FEES							
100-113-43726.000	COLLECTOR'S COMMISSION	756,293	732,000	776,730	753,000	753,000	770,000
100-113-43728.000	COLLECTOR FEES	67,283	75,000	67,509	65,000	67,000	67,000
100-113-43738.000	FEES	7,363	7,500	11,100	11,000	12,000	12,000
100-113-44797.000	TRANSFERS IN	3,561,977	3,551,203	3,687,140	3,690,000	3,754,486	3,678,132
	LICENSES, PERMITS & FEES	4,392,916	4,365,703	4,542,479	4,519,000	4,586,486	4,527,132
MISCELLANEOUS							
100-113-46279.000	POSTAGE	657	675	543	500	600	600
100-113-46287.000	PUBLICATIONS	1,051	3,750	3,332	3,300	4,000	4,000
	MISCELLANEOUS	1,708	4,425	3,875	3,800	4,600	4,600
<b>TOTAL ESTIMATED REVENUES</b>		5,665,029	5,609,496	5,864,970	5,762,168	5,861,696	5,831,732
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-113-51001.000	SALARIES	165,982	190,240	179,120	168,755	168,130	168,610
100-113-51001.001	PART TIME	25,243	27,000	22,469	30,000	30,000	30,000
100-113-51002.000	SOCIAL SECURITY	14,083	16,620	15,156	15,203	15,157	15,194
100-113-51003.000	LAGERS	17,608	20,197	17,639	16,798	18,664	18,717
100-113-51005.000	HEALTH/DENTAL/LIFE	28,305	30,432	28,401	30,192	30,472	30,866
	PERSONAL SERVICES	251,221	284,489	262,785	260,948	262,423	263,387
CONTRACTUAL SERVICES							
100-113-52263.000	BANK SERVICE CHARGES	5,776	22,118	23,518	22,000	22,000	22,000
100-113-52283.000	PROFESSIONAL SERVICES	9,500	11,700	11,700	12,000	12,000	12,000
	CONTRACTUAL SERVICES	15,276	33,818	35,218	34,000	34,000	34,000
MATERIALS AND SUPPLIES							
100-113-53205.000	BONDS-INSURANCE	0	0	0	0	0	0
100-113-53213.000	COMMUNICATIONS	907	913	913	1,000	900	900
100-113-53225.000	EQUIP SERVICE CONTRACT	677	700	494	700	700	700
100-113-53265.000	MEETING-TRAVEL-DUES	950	1,020	720	1,400	1,520	1,520
100-113-53273.000	OFFICE SUPPLIES	4,849	3,975	2,458	4,000	4,000	4,000
100-113-53279.000	POSTAGE	19,875	20,033	20,033	25,000	25,000	25,000
100-113-53281.000	PRINTING & BINDING	31,305	30,625	30,458	31,000	31,000	31,000
100-113-53285.000	PUBLIC NOTICES	3,669	5,000	3,564	4,000	4,000	4,000
	MATERIALS AND SUPPLIES	62,232	62,266	58,640	67,100	67,120	67,120
<b>TOTAL APPROPRIATIONS</b>		328,729	381,916	356,643	362,048	363,543	364,507
<b>NET OF REVENUES/APPROPRIATIONS</b>		5,336,300	5,227,580	5,508,327	5,400,120	5,498,153	5,467,225

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 300 - TAX MAINTENANCE FUND</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
300-440-43738.000	FEES	91,344	75,000	81,617	75,000	85,000	85,000
	LICENSES, PERMITS & FEES	91,344	75,000	81,617	75,000	85,000	85,000
MISCELLANEOUS							
300-440-46719.000	CASH FORWARD	0	179,793	0	175,000	178,500	190,365
	MISCELLANEOUS	0	179,793	0	175,000	178,500	190,365
<b>TOTAL ESTIMATED REVENUES</b>		91,344	254,793	81,617	250,000	263,500	275,365
<b>APPROPRIATIONS</b>							
Dept 440-TAX MAINTENANCE FUND							
OTHER SERVICES AND CHARGES							
300-440-56100.000	GENERAL GOVERNMENT	65,063	254,793	71,046	250,000	263,500	275,365
	OTHER SERVICES AND CHARGES	65,063	254,793	71,046	250,000	263,500	275,365
<b>TOTAL APPROPRIATIONS</b>		65,063	254,793	71,046	250,000	263,500	275,365
<b>NET OF REVENUES/APPROPRIATIONS</b>		26,281	0	10,571	0	0	0

## County Treasurer

The duties of the County Treasurer are covered in Chapter 54 RSMo. The County Treasurer is responsible for receiving, disbursing and investing all funds for the County and for assuring that all monies are correctly segregated into separate funds as required by law. The Treasurer is responsible for issuing general obligation bonds, for disbursing tax dollars to various political subdivisions and tracking all money payments for audit purposes.

The County Treasurer's budget is funded by the General Fund appropriation of \$140,531 for the FY 2017 budget.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 114 - TREASURER</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-114-43738.000	FEES	386	200	200	100	150	150
	LICENSES, PERMITS & FEES	386	200	200	100	150	150
<b>TOTAL ESTIMATED REVENUES</b>		386	200	200	100	150	150
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-114-51001.000	SALARIES	82,572	164,760	164,760	103,061	104,072	102,072
100-114-51002.000	SOCIAL SECURITY	5,969	12,263	12,263	7,885	7,809	7,809
100-114-51003.000	LAGERS	9,578	17,255	17,255	11,441	11,331	11,331
100-114-51005.000	HEALTH/DENTAL/LIFE	15,718	14,516	14,516	15,862	15,882	15,882
	PERSONAL SERVICES	113,837	208,794	208,794	138,249	139,094	137,094
MATERIALS AND SUPPLIES							
100-114-53205.000	BONDS-INSURANCE	0	2,519	2,519	600	0	0
100-114-53213.000	COMMUNICATIONS	591	614	614	600	612	612
100-114-53226.000	EQUIPMENT REPAIRS	110	150	110	250	150	150
100-114-53265.000	MEETING-TRAVEL-DUES	959	1,000	400	1,000	1,000	1,000
100-114-53265.002	MILEAGE	154	250	0	250	250	250
100-114-53273.000	OFFICE SUPPLIES	701	952	745	1,000	1,000	1,000
100-114-53287.000	PUBLICATIONS	337	408	340	425	425	425
	MATERIALS AND SUPPLIES	2,852	5,893	4,728	4,125	3,437	3,437
<b>TOTAL APPROPRIATIONS</b>		116,689	214,687	213,522	142,374	142,531	140,531
<b>NET OF REVENUES/APPROPRIATIONS</b>		(116,303)	(214,487)	(213,322)	(142,274)	(142,381)	(140,381)

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 410 - SCHOOL FUND</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
410-711-42750.000	FINANCIAL INST TAX	295,687	305,000	380,948	300,000	300,000	400,000
410-711-42795.000	TAXES	28,081	28,000	0	0	0	0
	TAXES	323,768	333,000	380,948	300,000	300,000	400,000
LICENSES, PERMITS & FEES							
410-711-43741.000	FINES	308,656	300,000	309,169	300,000	300,000	300,000
	LICENSES, PERMITS & FEES	308,656	300,000	309,169	300,000	300,000	300,000
MISCELLANEOUS							
410-711-46719.000	CASH FORWARD	0	294,393	0	0	255,266	292,237
	MISCELLANEOUS	0	294,393	0	0	255,266	292,237
INTEREST							
410-711-47739.000	INTEREST EARNED	8,345	9,000	3,829	1,100	5,000	3,000
	INTEREST	8,345	9,000	3,829	1,100	5,000	3,000
<b>TOTAL ESTIMATED REVENUES</b>		640,769	936,393	693,946	601,100	860,266	995,237
<b>APPROPRIATIONS</b>							
Dept 711-SCHOOL AGENCY							
OTHER SERVICES AND CHARGES							
410-711-56100.000	GENERAL GOVERNMENT	640,769	936,393	696,103	0	860,266	995,237
	OTHER SERVICES AND CHARGES	640,769	936,393	696,103	0	860,266	995,237
<b>TOTAL APPROPRIATIONS</b>		640,769	936,393	696,103	0	860,266	995,237
<b>NET OF REVENUES/APPROPRIATIONS</b>		0	0	(2,157)	601,100	0	0

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 420 - TAX OVERPLUS</b>							
<b>ESTIMATED REVENUES</b>							
MISCELLANEOUS							
420-179-46719.000	CASH FORWARD	0	83,026	0	0	73,715	44,505
420-179-46761.000	MISCELLANEOUS	1,400	0	13,355	0	0	0
	MISCELLANEOUS	1,400	83,026	13,355	0	73,715	44,505
<b>TOTAL ESTIMATED REVENUES</b>		1,400	83,026	13,355	0	73,715	44,505
<b>APPROPRIATIONS</b>							
OTHER SERVICES AND CHARGES							
420-179-56100.000	GENERAL GOVERNMENT	1,400	83,026	51,875	0	73,715	44,505
	OTHER SERVICES AND CHARGES	1,400	83,026	51,875	0	73,715	44,505
<b>TOTAL APPROPRIATIONS</b>		1,400	83,026	51,875	0	73,715	44,505
<b>NET OF REVENUES/APPROPRIATIONS</b>		0	0	(38,520)	0	0	0

## County Clerk

The Office of County Clerk is authorized under Chapter 51 RSMo. The Cole County Clerk is the election authority for Cole County. The Clerk is the official record keeper of the Commission and shall keep a record of orders, rules and proceedings of the County Commission and keeps the official Commission reports. The Clerk keeps the records and tax file information for Railroad and Utility Companies and works with all political subdivisions, the State Auditor and State Tax Commission. The Clerk is responsible for keeping accounts and issuing warrants and for certain reports.

The Clerk's budget for FY 2017 is \$423,235. The Clerks budget is funded by General Fund appropriation and is supplemented by a 5 percent election fee that goes into the Election Services Fund.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 121 - COUNTY CLERK</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-121-43221.000	ELECTION EXPENSE	78,739	185,000	104,366	55,500	55,500	55,500
100-121-43738.000	FEES	17,593	16,500	18,269	17,000	17,000	17,000
100-121-43753.000	LIQUOR LICENSE	53,545	50,000	50,146	51,000	53,000	53,000
100-121-43758.000	HAVA FEES	3,875	9,000	10,594	1,500	1,088	1,088
	LICENSES, PERMITS & FEES	153,752	260,500	183,375	125,000	126,588	126,588
GRANTS & REIMBURSEMENTS							
100-121-48758.000	HAVA GRANT	9,171	33,629	24,457	0	12,899	12,899
100-121-48761.000	FEDERAL VOTER GRANTS	1,521	8,228	8,228	0	0	0
100-121-48762.000	ELECTION IMPROVEMENT GRAN	11,426	12,228	780	0	0	0
	GRANTS & REIMBURSEMENTS	22,118	54,085	33,465	0	12,899	12,899
<b>TOTAL ESTIMATED REVENUES</b>		175,870	314,585	216,840	125,000	139,487	139,487
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-121-51001.000	SALARIES	221,630	252,815	252,514	0	240,883	240,883
100-121-51001.001	PART TIME	0	8,000	6,420	3,000	3,000	3,000
100-121-51001.002	OVER TIME	0	7,000	5,493	2,000	0	0
100-121-51002.000	SOCIAL SECURITY	16,682	20,488	19,896	0	18,658	18,658
100-121-51003.000	LAGERS	18,169	23,862	23,774	0	23,420	23,420
100-121-51005.000	HEALTH/DENTAL/LIFE	42,970	45,420	45,212	0	45,506	45,506
	PERSONAL SERVICES	299,451	357,585	353,309	5,000	331,467	331,467
MATERIALS AND SUPPLIES							
100-121-53205.000	BONDS-INSURANCE	150	0	0	0	0	0
100-121-53213.000	COMMUNICATIONS	893	907	907	900	900	900
100-121-53221.000	ELECTION EXPENSE	49,485	347,924	235,369	70,300	57,401	57,401
100-121-53225.000	EQUIP SERVICE CONTRACT	12,883	500	475	5,500	3,000	3,000
100-121-53226.000	EQUIPMENT REPAIRS	865	900	428	1,000	1,000	1,000
100-121-53265.000	MEETING-TRAVEL-DUES	1,358	2,000	1,031	2,000	2,000	2,000
100-121-53265.002	MILEAGE	405	500	295	500	500	500
100-121-53273.000	OFFICE SUPPLIES	2,694	3,000	2,997	3,000	3,000	3,000
100-121-53281.000	PRINTING & BINDING	3,961	4,600	4,581	4,500	4,239	4,239
100-121-53287.000	PUBLICATIONS	253	225	141	260	260	260
	MATERIALS AND SUPPLIES	72,947	360,556	246,224	87,960	72,300	72,300
CAPITAL OUTLAY							
100-121-54901.000	OFFICE EQUIP/FURNITURE	0	3,000	2,640	0	0	0
	CAPITAL OUTLAY	0	3,000	2,640	0	0	0
GRANTS							
100-121-58758.000	HAVA EXPENSE	17,721	46,011	46,011	0	21,984	19,468
100-121-58761.000	FEDERAL VOTER GRANTS	1,353	8,228	8,228	0	0	0
100-121-58762.000	ELECTION IMPROVEMENT GRAN	11,426	802	780	0	0	0
	GRANTS	30,500	55,041	55,019	0	21,984	19,468
<b>TOTAL APPROPRIATIONS</b>		402,898	776,182	657,192	92,960	425,751	423,235
<b>NET OF REVENUES/APPROPRIATIONS</b>		(227,028)	(461,597)	(440,352)	32,040	(286,264)	(283,748)

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 290 - ELECTION SERVICE FUND</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
290-420-43738.000	FEES	13,373	30,000	28,996	0	7,500	7,500
	LICENSES, PERMITS & FEES	13,373	30,000	28,996	0	7,500	7,500
MISCELLANEOUS							
290-420-46719.000	CASH FORWARD	0	37,108	0	0	43,000	46,225
	MISCELLANEOUS	0	37,108	0	0	43,000	46,225
INTEREST							
290-420-47739.000	INTEREST EARNED	491	400	406	0	360	360
	INTEREST	491	400	406	0	360	360
<b>TOTAL ESTIMATED REVENUES</b>		13,864	67,508	29,402	0	50,860	54,085
<b>APPROPRIATIONS</b>							
OTHER SERVICES AND CHARGES							
290-420-56100.000	GENERAL GOVERNMENT	11,378	67,508	20,285	0	50,860	54,085
	OTHER SERVICES AND CHARGES	11,378	67,508	20,285	0	50,860	54,085
<b>TOTAL APPROPRIATIONS</b>		11,378	67,508	20,285	0	50,860	54,085
<b>NET OF REVENUES/APPROPRIATIONS</b>		2,486	0	9,117	0	0	0

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 570 - NEIGHBORHOOD SINKING FUND</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
570-966-43738.000	FEES	26,905	33,601	37,556	0	38,002	38,002
	LICENSES, PERMITS & FEES	26,905	33,601	37,556	0	38,002	38,002
MISCELLANEOUS							
570-966-46719.000	CASH FORWARD	0	13,399	0	0	8,550	11,046
	MISCELLANEOUS	0	13,399	0	0	8,550	11,046
INTEREST							
570-966-47739.000	INTEREST EARNED	10,748	200	152	0	150	150
	INTEREST	10,748	200	152	0	150	150
<b>TOTAL ESTIMATED REVENUES</b>		37,653	47,200	37,708	0	46,702	49,198
<b>APPROPRIATIONS</b>							
DEBT SERVICE							
570-966-56614.000	INT & FISCAL AGENT FEES	13,305	18,200	11,062	0	16,702	19,198
570-966-56615.000	PRINCIPAL	45,000	29,000	29,000	0	30,000	30,000
	DEBT SERVICE	58,305	47,200	40,062	0	46,702	49,198
<b>TOTAL APPROPRIATIONS</b>		58,305	47,200	40,062	0	46,702	49,148
<b>NET OF REVENUES/APPROPRIATIONS</b>		(20,652)	0	(2,354)	0	0	0

## County Commission

The duties of the Commission are defined in Chapter 49 of the RSMo. The County Commission consists of three commissioners, two elected by district (Western and Eastern) and the Presiding Commissioner at large. The Commission has a wide range of responsibilities including inspecting County property, granting easements, regulating use of County property, and other regulations. The Commission approves and adopts the annual budget for all County operations, supervises the operations of the Public Works, Health Departments, Juvenile Attention, and Emergency Management. It assures county-wide compliance with numerous statutory requirements. The Commission also acts as liaison with County boards, commissions, and other government entities and business organizations.

The County Commission considers the budgeting process the basic vehicle for controlling county expenditures. The Commission considers its primary mission to be providing law enforcement, infrastructure and public health services in order for its citizens to live, work and prosper in the community.

The Commission's budget for FY 2017 is \$592,057.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 122 - COUNTY COMMISSION</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-122-51001.00	SALARIES	366,212	708,507	644,442	384,627	438,203	438,163
100-122-51001.00	PART TIME	0	7,008	7,008	13,000	12,480	12,480
100-122-51002.00	SOCIAL SECURITY	27,132	54,714	48,303	29,524	34,478	34,474
100-122-51003.00	LAGERS	38,175	75,089	61,581	39,944	45,865	45,880
100-122-51005.00	HEALTH/DENTAL/LIFE	54,270	61,060	53,144	53,700	53,560	53,560
	PERSONAL SERVICES	485,789	906,070	814,478	520,795	584,586	584,557
MATERIALS AND SUPPLIES							
100-122-53205.00	BONDS-INSURANCE	100	1,200	1,166	100	100	100
100-122-53213.00	COMMUNICATIONS	1,197	1,236	1,198	1,300	1,200	1,200
100-122-53265.00	MEETING-TRAVEL-DUES	996	3,000	2,065	3,000	2,000	2,000
100-122-53265.00	MILEAGE	1,321	1,200	615	1,200	1,200	1,200
100-122-53273.00	OFFICE SUPPLIES	3,068	3,000	2,599	3,000	3,000	3,000
	MATERIALS AND SUPPLIES	6,682	9,636	7,643	8,600	7,500	7,500
<b>TOTAL APPROPRIATIONS</b>		492,471	915,706	822,121	529,395	592,086	592,057
<b>NET OF REVENUES/APPROPRIATIONS</b>		(492,471)	(915,706)	(822,121)	(529,395)	(592,086)	(592,057)

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY THRU 9/30	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 123 - GENERAL DISTRIBUTION</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
100-123-42750.00	FINANCIAL INST TAX	67,723	72,000	87,230	72,000	72,000	89,000
	TAXES	67,723	72,000	87,230	72,000	72,000	89,000
<b>TOTAL ESTIMATED REVENUES</b>		67,723	72,000	87,230	72,000	72,000	89,000
<b>APPROPRIATIONS</b>							
OTHER SERVICES AND CHARGES							
100-123-56750.00	FINANCIAL INST TAX	67,726	72,000	66,744	72,000	72,000	89,000
	OTHER SERVICES AND CHARGES	67,726	72,000	66,744	72,000	72,000	89,000
<b>TOTAL APPROPRIATIONS</b>		67,726	72,000	66,744	72,000	72,000	89,000
<b>NET OF REVENUES/APPROPRIATIONS</b>		(3)	0	20,486	0	0	0

## **Domestic Violence Fund**

The Domestic Violence Fund accounts for fees collected under RSMo. 451.151, RSMo 455.200-205, and RSMo 479-261. The fees are to be used to provide shelter for victims of domestic violence. The County Commission administers the budget for this fund.

The Domestic Violence Fund's budget for FY 2017 is \$20,607. It is a special revenue fund.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 210 - DOMESTIC SHELTER</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
210-311-43971.000	RACS	13,888	15,000	13,340	0	13,325	13,325
	LICENSES, PERMITS & FEES	13,888	15,000	13,340	0	13,325	13,325
MISCELLANEOUS							
210-311-46719.000	CASH FORWARD	0	7,130	0	0	7,000	7,232
	MISCELLANEOUS	0	7,130	0	0	7,000	7,232
INTEREST							
210-311-47739.000	INTEREST EARNED	95	70	57	0	50	50
	INTEREST	95	70	57	0	50	50
<b>TOTAL ESTIMATED REVENUES</b>		13,983	22,200	13,997	0	20,375	20,607
<b>APPROPRIATIONS</b>							
MATERIALS AND SUPPLIES							
210-311-53971.000	RACS	21,140	22,200	13,895	0	20,375	20,607
	MATERIALS AND SUPPLIES	21,140	22,200	13,895	0	20,375	20,607
<b>TOTAL APPROPRIATIONS</b>		21,140	22,200	13,895	0	20,375	20,607
<b>NET OF REVENUES/APPROPRIATIONS</b>		(7,157)	0	102	0	0	0

## **Recorder of Deeds**

The duties of the Recorder of Deeds is defined in Chapter 59 RSMo. The Cole County Recorder of Deeds duties are to process, record, protect, and preserve permanent legal documents and indexes pertaining to real estate, marriage licenses, state and federal tax liens, military discharges, and other miscellaneous records for Cole County, Missouri. The Recorder of Deeds' mission is to provide timely, accurate access to data and permanent records which have long-term value for individual citizens, mortgage and real estate industries, title companies, utility companies, surveyors, other corporate entities, local and state governments, legal offices, and for historical purposes.

The Recorder's budget is funded by a General Fund appropriation supplemented by a Record Preservation Fund established as a special revenue fund. The FY 2017 appropriation for the Recorder's office is \$415,246 and the appropriation for the Record Preservation Fund is \$182,815.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 125 - RECORDER</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-125-43600.000	MO HOUSING TRUST FUND	33,135	32,000	35,424	34,000	34,500	34,500
100-125-43738.000	FEES	256,606	245,000	273,515	255,000	255,000	255,000
100-125-43801.000	REIMB PERSONNEL SERVICE	3,083	15,000	393	15,000	15,754	15,754
100-125-43822.000	CHILDRENS TRUST FUND	15,392	15,000	15,319	15,000	15,000	15,000
100-125-43922.000	RECORDER STATUTORY POOL	44,702	42,000	45,469	42,000	44,000	44,000
	LICENSES, PERMITS & FEES	352,918	349,000	370,120	361,000	364,254	364,254
<b>TOTAL ESTIMATED REVENUES</b>		352,918	349,000	370,120	361,000	364,254	364,254
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-125-51001.000	SALARIES	208,422	225,760	224,490	250,996	213,016	235,807
100-125-51001.001	PART TIME	3,229	13,940	365	30,000	14,610	14,610
100-125-51002.000	SOCIAL SECURITY	15,842	18,338	17,116	21,497	17,414	19,158
100-125-51003.000	LAGERS	11,474	21,563	19,485	25,918	21,773	24,303
100-125-51005.000	HEALTH/DENTAL/LIFE	30,873	37,876	29,570	38,402	30,846	35,900
	PERSONAL SERVICES	269,840	317,477	291,026	366,813	297,659	329,778
MATERIALS AND SUPPLIES							
100-125-53205.000	BONDS-INSURANCE	1,343	100	100	0	0	0
100-125-53213.000	COMMUNICATIONS	1,051	1,079	1,079	1,100	1,068	1,068
100-125-53225.000	EQUIP SERVICE CONTRACT	62	1,000	757	1,500	1,000	1,000
100-125-53265.000	MEETING-TRAVEL-DUES	1,175	1,765	1,527	1,700	1,700	1,700
100-125-53265.002	MILEAGE	451	730	285	400	400	400
100-125-53266.000	MF SUPPLIES	4,612	4,900	1,499	5,500	5,500	5,500
100-125-53273.000	OFFICE SUPPLIES	752	2,580	1,333	3,500	2,000	2,000
100-125-53281.000	PRINTING & BINDING	2,349	1,620	1,533	1,000	1,300	1,300
	MATERIALS AND SUPPLIES	11,795	13,774	8,113	14,700	12,968	12,968
OTHER SERVICES AND CHARGES							
100-125-56600.000	MO HOUSING TRUST	32,907	35,400	35,289	34,000	34,500	34,500
100-125-56822.000	CHILDRENS TRUST FUND	15,392	15,472	15,472	15,000	15,000	15,000
100-125-56922.000	RECORDER STATUTORY POOL	21,938	23,526	23,526	23,000	23,000	23,000
	OTHER SERVICES AND CHARGES	70,237	74,398	74,287	72,000	72,500	72,500
<b>TOTAL APPROPRIATIONS</b>		351,872	405,649	373,426	453,513	383,127	415,246
<b>NET OF REVENUES/APPROPRIATIONS</b>		1,046	(56,649)	(3,306)	(92,513)	(18,873)	(50,992)

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 220 - RECORDER</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
220-411-43710.000	TECHNOLOGY FEE	28,056	30,000	28,760	27,000	27,000	27,000
220-411-43816.000	RECORDERS SPECIAL ACCT	46,806	45,000	49,890	46,000	47,000	47,000
	LICENSES, PERMITS & FEES	74,862	75,000	78,650	73,000	74,000	74,000
MISCELLANEOUS							
220-411-46719.000	CASH FORWARD	0	72,243	0	100,000	105,000	107,915
	MISCELLANEOUS	0	72,243	0	100,000	100,000	107,915
INTEREST							
220-411-47739.000	INTEREST EARNED	760	500	1,017	800	900	900
	INTEREST	760	500	1,017	800	900	900
<b>TOTAL ESTIMATED REVENUES</b>		75,622	147,743	79,667	173,800	179,900	182,815
<b>APPROPRIATIONS</b>							
MATERIALS AND SUPPLIES							
220-411-53821.000	STATE REIMB-RECORDER USER	23,126	35,000	24,706	25,000	25,000	25,000
220-411-53903.000	BOOK & RECORD PRESV	10,458	97,743	16,812	133,800	139,146	142,061
	MATERIALS AND SUPPLIES	33,584	132,743	41,518	158,800	164,146	167,061
OTHER SERVICES AND CHARGES							
220-411-56264.000	MISC OPERATING EXPENSE	3,083	15,000	2,478	15,000	15,754	15,754
	OTHER SERVICES AND CHARGES	3,083	15,000	2,478	15,000	15,754	15,754
<b>TOTAL APPROPRIATIONS</b>		36,667	147,743	43,996	173,800	179,900	182,815
<b>NET OF REVENUES/APPROPRIATIONS</b>		38,955	0	35,671	0	0	0

## GIS

The GIS department was created in 2008 and was formally under the Cole County Commission budget. The department is still under the direct supervision of the County Commission but all revenue and expenditures are accounted for in a separate department. This department works closely with the County Assessor and Public Works to create maps and other geographical information for the county.

The FY 2017 budget for GIS is \$84,189.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 126 - GIS</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-126-43743.00	GIS	1,870	0	689	0	0	0
	LICENSES, PERMITS & FEES	1,870	0	689	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		1,870	0	689	0	0	0
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-126-51001.00	SALARIES	49,960	52,960	52,844	54,019	54,550	54,550
100-126-51002.00	SOCIAL SECURITY	3,776	4,052	4,035	4,133	4,173	4,173
100-126-51003.00	LAGERS	5,795	5,562	5,549	3,836	6,055	6,055
100-126-51005.00	HEALTH/DENTAL/LIFE	7,802	7,570	7,532	7,600	7,580	7,580
	PERSONAL SERVICES	67,333	70,144	69,960	69,588	72,358	72,358
MATERIALS AND SUPPLIES							
100-126-53213.00	COMMUNICATIONS	74	96	63	96	65	65
100-126-53225.00	EQUIP SERVICE CONTRACT	1,500	8,250	8,166	8,166	8,166	8,166
100-126-53265.00	MEETING-TRAVEL-DUES	534	2,000	625	2,500	2,500	2,500
100-126-53265.00	MILEAGE	292	600	34	600	600	600
100-126-53273.00	OFFICE SUPPLIES	822	500	410	10,350	500	500
	MATERIALS AND SUPPLIES	3,222	11,446	9,298	21,712	11,831	11,831
<b>TOTAL APPROPRIATIONS</b>		70,555	81,590	79,258	91,300	84,189	84,189
<b>NET OF REVENUES/APPROPRIATIONS</b>		(68,685)	(81,590)	(78,569)	(91,300)	(84,189)	(84,189)

## **General Accounts**

The general accounts budget and appropriation is a separate department but is used for accounting purposes only to account for items of a general county-wide nature including office supplies, contract services, insurance, etc.

The FY 2017 budget for General Accounts is \$9,283,986

## **Emergency and Contingency**

It reflects the statutorily required appropriation equal to at least 3% of General Fund expenditures. This appropriation is to be used for unforeseen emergencies and required as unanimous vote of the County Commission.

## **Health Insurance Fund**

The Health Insurance Fund is used to account for internal charges of premiums to the various County departments and for claims and administrative expenses of the County's self-insured health plan for employees.

The FY 2017 budget for the Health Insurance Fund is \$4,017,109.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 127 - GENERAL ACCOUNTS</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
100-127-42750.000	FINANCIAL INST TAX	6,001	8,500	7,858	6,500	6,000	6,000
100-127-42792.000	STOCK INSURANCE	1,126,967	1,050,000	1,146,847	1,050,000	1,080,000	1,100,000
100-127-42933.000	LOCAL USE TAX	1,529,397	1,350,000	1,450,118	1,400,000	1,400,000	1,400,000
	TAXES	2,662,365	2,408,500	2,258,886	2,456,500	2,486,000	2,506,000
LICENSES, PERMITS & FEES							
100-127-43749.000	PUBLIC DEFENDER RENT	8,145	10,646	8,145	8,146	8,146	8,146
100-127-43794.000	ADMIN FEE/REIMBURSEMENT	487,761	511,342	511,342	661,342	512,441	507,094
100-127-44797.000	TRANSFERS IN	66,667	66,667	66,667	66,667	66,667	66,667
100-127-46005.000	HEALTH INSURANCE	19,454	20,000	27,084	27,000	26,000	26,000
	LICENSES, PERMITS & FEES	582,027	608,655	613,238	763,155	613,254	607,907
MISCELLANEOUS							
100-127-46006.000	WORKERS' COMPENSATION	1,119	210,000	196,000	210,000	196,000	196,000
100-127-46241.000	INSURANCE	31,756	0	25,849	3,000	3,000	3,000
100-127-46273.000	OFFICE SUPPLIES	65,800	64,000	58,133	64,000	64,000	64,000
100-127-46279.000	POSTAGE	3,728	4,500	9,250	4,500	4,000	4,000
100-127-46719.000	CASH FORWARD	0	8,086,348	0	7,500,000	7,490,965	8,282,467
100-127-46761.000	MISCELLANEOUS	161,699	54,000	70,012	54,000	54,000	54,000
100-127-46765.000	RECEIVERSHIP	0	583,050	0	0	0	0
	MISCELLANEOUS	264,102	9,001,898	359,244	7,835,500	7,811,965	8,603,467
SALE OF GENERAL FIXED ASSETS							
100-127-46789.000	SURPLUS PROPERTY	537	0	9,202	0	0	0
	SALE OF GENERAL FIXED ASSETS	537	0	9,202	0	0	0
INTEREST							
100-127-47739.000	INTEREST EARNED	127,787	115,000	106,146	115,000	110,000	105,000
	INTEREST	127,787	115,000	106,046	115,000	110,000	105,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,636,818</b>	<b>12,134,053</b>	<b>3,692,653</b>	<b>11,170,155</b>	<b>11,021,219</b>	<b>11,822,374</b>

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 127 - GENERAL ACCOUNTS</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-127-51003.000	LAGERS	0	0	0	0	0	0
100-127-51005.000	HEALTH/DENTAL/LIFE	16,989	24,745	24,745	27,000	26,000	26,000
100-127-51006.000	WORKERS COMPENSATION	(4,486)	236,000	212,170	240,000	215,000	215,000
100-127-51008.000	UNEMPLOYMENT COMP	21,840	10,000	4,242	10,000	6,000	6,000
100-127-51201.000	SALARY RESERVE	0	0	0	0	0	0
	PERSONAL SERVICES	34,343	270,745	241,157	277,000	247,000	247,000
CONTRACTUAL SERVICES							
100-127-52204.000	AUDIT	45,000	51,819	51,819	49,500	49,500	49,500
100-127-52224.000	ECONOMIC DEVELOPMENT	298,500	200,000	177,500	200,000	175,000	156,000
100-127-52227.000	EXTENSION SERVICES	97,321	98,832	98,832	105,158	105,158	101,797
100-127-52253.000	ANIMAL SHELTER	104,051	108,103	104,051	109,000	108,000	108,000
100-127-52283.000	PROFESSIONAL SERVICES	14,505	73,900	35,498	2,400	50,000	50,000
100-127-52811.000	911 SYSTEM	174,278	0	0	0	0	0
	CONTRACTUAL SERVICES	733,655	532,654	467,700	466,058	487,658	465,297
MATERIALS AND SUPPLIES							
100-127-53213.000	COMMUNICATIONS	6,541	6,996	4,676	7,000	7,320	7,320
100-127-53225.000	EQUIP SERVICE CONTRACT	404	840	465	900	500	500
100-127-53241.000	INSURANCE	97,110	103,000	99,761	101,000	99,600	105,000
100-127-53241.010	WORKERS COMPENSATION	1,144	5,000	2,406	5,000	5,000	5,000
100-127-53261.012	DRUG TESTING	3,302	3,500	3,024	3,500	3,500	3,500
100-127-53265.000	MEETING-TRAVEL-DUES	1,422	2,500	311	2,500	2,500	2,500
100-127-53265.002	MILEAGE	62	200	0	200	200	200
100-127-53267.000	MAC/MID MO REG PLANNG CC	18,461	18,650	18,495	18,800	18,800	18,800
100-127-53273.000	OFFICE SUPPLIES	67,164	68,000	61,172	64,000	64,000	64,000
100-127-53276.000	PARKING	17,045	18,000	15,165	18,000	18,000	18,000
100-127-53279.000	POSTAGE	85,081	100,000	99,975	90,000	90,000	90,000
100-127-53281.000	PRINTING & BINDING	816	800	792	800	800	800
100-127-53282.000	PROBATE EXPENSE	29,483	42,500	42,242	31,000	31,000	31,000
100-127-53285.000	PUBLIC NOTICES	694	2,262	2,262	1,200	1,200	1,200
100-127-53285.001	BIDDING NOTICES	2,111	3,000	1,651	3,000	3,000	3,000
100-127-53287.000	PUBLICATIONS	483	500	425	500	500	500
100-127-53809.000	COST ALLOCATION PROGRAM	4,350	0	0	0	0	5,000
	MATERIALS AND SUPPLIES	335,673	375,748	352,822	347,400	345,920	356,320
CAPITAL OUTLAY							
100-127-54905.000	CAPITAL IMPROVEMENTS	0	1,500,000	0	0	0	1,500,000
	CAPITAL OUTLAY	0	1,500,000	0	0	0	1,500,000
OTHER SERVICES AND CHARGES							
100-127-56216.000	CONTINGENCY EXPENSE	0	5,200,855	0	7,500,000	7,490,965	6,547,300
100-127-56761.000	MISCELLANEOUS	9,182	25,600	25,195	25,500	25,500	40,500
100-127-56765.000	RECEIVERSHIP	0	864,954	737,385	0	0	127,569
	OTHER SERVICES AND CHARGES	9,182	6,091,409	762,580	7,525,500	7,516,465	6,715,369
<b>TOTAL APPROPRIATIONS</b>		1,112,853	8,770,556	1,824,259	8,615,958	8,597,043	9,283,986
<b>NET OF REVENUES/APPROPRIATIONS</b>		2,523,965	3,363,497	1,868,394	2,554,197	2,424,176	2,538,388

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 560 - HEALTH INSURANCE FUNDING</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
560-620-46005.000	HEALTH INSURANCE	2,178,884	2,172,000	2,258,925	0	2,252,000	2,252,000
	LICENSES, PERMITS & FEES	2,178,884	2,172,000	2,258,925	0	2,252,000	2,252,000
MISCELLANEOUS							
560-620-46261.000	MEDICAL SERVICES	146,657	95,000	82,802	0	100,000	100,000
560-620-46719.000	CASH FORWARD	0	1,486,971	0	0	1,690,925	1,646,609
	MISCELLANEOUS	146,657	1,581,971	82,802	0	1,790,925	1,746,609
INTEREST							
560-620-47739.000	INTEREST EARNED	17,151	14,000	18,923	0	18,500	18,500
	INTEREST	17,151	14,000	18,923	0	18,500	18,500
<b>TOTAL ESTIMATED REVENUES</b>		2,342,692	3,767,971	2,360,650	0	4,061,425	4,017,109
<b>APPROPRIATIONS</b>							
MATERIALS AND SUPPLIES							
560-620-53241.000	INSURANCE	1,734,701	2,281,000	2,197,692	0	2,281,000	2,281,000
	MATERIALS AND SUPPLIES	1,734,701	2,281,000	2,197,692	0	2,281,000	2,281,000
PROFESSIONAL SERVICES							
560-620-53242.000	EMPLOYEE WELLNESS	0	3,320	3,320	0	50,000	50,000
	PROFESSIONAL SERVICES	0	3,320	3,320	0	50,000	50,000
OTHER SERVICES AND CHARGES							
560-620-56216.000	CONTINGENCY EXPENSE	0	1,483,651	0	0	1,730,425	1,686,109
	OTHER SERVICES AND CHARGES	0	1,483,651	0	0	1,730,425	1,686,109
<b>TOTAL APPROPRIATIONS</b>		1,734,701	3,767,971	2,201,012	0	4,061,425	4,017,109
<b>NET OF REVENUES/APPROPRIATIONS</b>		607,991	0	159,638	0	0	0

## **Information Systems**

The mission of the Information Systems department is to maintain the integrity of the information systems architecture providing critical information technology solutions, systems design, hardware and software support and management of day-to-day computer operations. The department also provides advice to elected officials and department heads providing technical expertise in information technology.

The Information Systems department is under the direct supervision of the County Commission. The department is responsible for the operation and maintenance of the County's computer system and the various personal computers throughout the County and provides technical support for the various operators throughout the County. It advises the Commission on the desired direction of information technology.

The Information System department budget for FY 2017 is \$268,016.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 128 - INFORMATION SYSTEMS</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-128-43794.00	ADMIN FEE/REIMBURSEMENT	66,877	54,341	54,341	54,341	54,341	54,341
	LICENSES, PERMITS & FEES	66,877	54,341	54,341	54,341	54,341	54,341
<b>TOTAL ESTIMATED REVENUES</b>		66,877	54,341	54,341	54,341	54,341	54,341
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-128-51001.00	SALARIES	66,354	70,862	70,862	70,030	70,712	60,600
100-128-51002.00	SOCIAL SECURITY	5,068	5,413	5,413	5,358	5,410	4,636
100-128-51003.00	LAGERS	7,697	7,291	7,291	4,973	7,850	6,727
100-128-51005.00	HEALTH/DENTAL/LIFE	7,506	7,570	7,532	7,600	7,580	7,580
	PERSONAL SERVICES	86,625	91,136	91,098	87,961	91,552	79,543
CONTRACTUAL SERVICES							
100-128-52283.00	PROFESSIONAL SERVICES	8,967	25,000	8,648	25,000	18,000	18,000
	CONTRACTUAL SERVICES	8,967	25,000	8,648	25,000	18,000	18,000
MATERIALS AND SUPPLIES							
100-128-53213.00	COMMUNICATIONS	1,542	2,364	2,280	2,000	2,340	2,340
100-128-53213.00	INTERNET	21,276	21,276	19,248	22,000	20,000	20,000
100-128-53225.00	EQUIP SERVICE CONTRACT	124,489	165,500	131,810	141,603	142,204	142,533
100-128-53243.00	PARTS	1,834	2,500	1,269	2,500	2,500	3,500
100-128-53265.00	MEETING-TRAVEL-DUES	26	1,500	0	1,500	1,500	1,500
100-128-53265.00	MILEAGE	169	300	131	300	300	300
100-128-53273.00	OFFICE SUPPLIES	251	300	75	300	300	300
	MATERIALS AND SUPPLIES	149,587	193,740	154,813	170,203	169,144	170,473
<b>TOTAL APPROPRIATIONS</b>		245,179	309,876	254,559	283,164	278,696	268,016
<b>NET OF REVENUES/APPROPRIATIONS</b>		(178,302)	(255,535)	(200,218)	(228,823)	(224,355)	(213,675)

## **Building Maintenance**

The Building Maintenance department is under the direct supervision of the County Commission. The department is responsible for the maintenance and upkeep of all County facilities including buildings and grounds. Building repairs and utility costs for buildings and departments are processed through this department.

The Maintenance department budget for FY 2017 is \$618,312. Of this amount approximately \$180,300 is for utility costs for the County's six main buildings.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 131 - BUILDING MAINTENANCE</b>							
<b>ESTIMATED REVENUES</b>							
MISCELLANEOUS							
100-131-46211.00	BUILDING REPAIR/MAINT	1,848	0	2,395	0	0	0
	MISCELLANEOUS	1,848	0	2,395	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		1,848	0	2,395	0	0	0
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-131-51001.00	SALARIES	186,323	191,678	135,388	253,600	212,145	0
100-131-51001.00	PART TIME	10,863	11,130	7,150	12,500	12,000	0
100-131-51002.00	SOCIAL SECURITY	14,785	15,516	10,851	19,699	17,147	0
100-131-51003.00	LAGERS	16,522	20,127	10,200	27,195	23,549	0
100-131-51005.00	HEALTH/DENTAL/LIFE	52,466	53,737	38,048	60,800	53,086	0
	PERSONAL SERVICES	280,959	292,188	201,637	373,794	317,927	0
MATERIALS AND SUPPLIES							
100-131-53211.02	COURTHOUSE BUILDING	10,790	11,100	10,906	11,000	11,000	11,000
100-131-53211.02	ANNEX BUILDING	5,788	10,000	7,256	10,000	10,000	10,000
100-131-53211.02	CARNEGIE BUILDING	1,454	2,500	2,405	2,250	2,250	2,250
100-131-53211.02	HEALTH BUILDING	3,361	5,500	3,385	3,500	3,500	3,500
100-131-53211.02	JAC BUILDING	8,285	8,500	5,954	8,500	8,500	8,500
100-131-53211.02	SCHEPPERS BUILDING	1,781	4,200	728	1,000	1,000	1,000
100-131-53212.00	BUILDING SUPPLIES	0	0	0	0	0	0
100-131-53212.02	COURTHOUSE BUILDING	6,310	16,000	7,176	18,000	16,000	16,000
100-131-53212.02	ANNEX BUILDING	4,187	7,000	6,252	4,500	5,000	5,000
100-131-53212.02	CARNEGIE BUILDING	2,269	4,500	4,370	3,750	3,750	3,750
100-131-53212.02	HEALTH BUILDING	4,978	4,500	1,951	4,000	4,000	4,000
100-131-53212.02	JAC BUILDING	7,502	10,000	5,058	8,500	8,500	8,500
100-131-53212.02	SCHEPPERS BUILDING	891	1,600	1,085	1,200	1,500	1,500
100-131-53213.00	COMMUNICATIONS	57	60	57	0	60	60
100-131-53225.00	EQUIP SERVICE CONTRACT	16,119	20,000	17,004	21,000	21,000	21,000
100-131-53241.00	INSURANCE	519	519	519	550	550	550
100-131-53273.00	OFFICE SUPPLIES	96	150	8	100	100	100
100-131-53298.00	UTILITIES	(124)	0	0	0	0	0
100-131-53298.02	COURTHOUSE BUILDING	53,648	61,296	51,079	52,000	58,900	58,900
100-131-53298.02	ANNEX BUILDING	43,140	49,485	40,946	45,000	44,600	44,600
100-131-53298.02	CARNEGIE BUILDING	15,512	18,481	15,972	16,100	17,750	17,750
100-131-53298.02	HEALTH BUILDING	15,170	16,041	14,354	15,000	15,850	15,850
100-131-53298.02	JAC BUILDING	39,849	47,220	35,667	39,000	39,200	39,200
100-131-53298.02	SCHEPPERS BUILDING	4,615	7,080	1,434	6,000	4,000	4,000
100-131-53299.00	VEH/EQUIP OPERATION	2,814	3,900	1,513	2,200	2,200	2,200
	MATERIALS AND SUPPLIES	249,011	309,632	235,079	273,150	279,210	279,210
<b>TOTAL APPROPRIATIONS</b>		529,970	601,820	502,480	646,944	597,137	618,312
<b>NET OF REVENUES/APPROPRIATIONS</b>		(528,122)	(601,820)	(500,085)	(646,944)	(597,137)	(618,312)

## **County Planning Department**

The Cole County Planning Commission was created in 1977 under Section 64.800 RSMo. The duties of the Planning Commission are defined in sections 64.800 to 64.814 RSMo. The county planning commission prepares an official master plan of the county for the purpose of bringing about coordinated physical development in accordance with the present and future needs of the County and to conserve the natural resources of the county, to insure efficient expenditure of public funds and to promote the health, safety, convenience, prosperity and general welfare of the inhabitants.

The FY 2017 budget for County Planning is \$295,353.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 173 - COUNTY PLANNING</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-173-43271.00	PERMITS	63,468	67,000	81,093	87,000	70,000	70,000
100-173-43740.00	FILING FEE	1,258	1,000	619	645	600	600
	LICENSES, PERMITS & FEES	64,726	68,000	81,712	87,645	70,600	70,600
<b>TOTAL ESTIMATED REVENUES</b>							
		64,726	68,000	81,712	87,645	70,600	70,600
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-173-51001.00	SALARIES	182,849	190,122	189,795	194,594	195,793	195,793
100-173-51001.00	OVER TIME	527	1,500	0	1,500	1,500	1,500
100-173-51002.00	SOCIAL SECURITY	13,273	14,660	13,732	15,001	15,094	15,094
100-173-51003.00	LAGERS	16,213	14,883	14,699	24,181	16,507	16,507
100-173-51005.00	HEALTH/DENTAL/LIFE	30,993	31,239	31,072	30,800	31,279	32,000
100-173-51006.00	WORKERS COMPENSATION	4,179	4,200	3,455	3,524	3,524	3,524
	PERSONAL SERVICES	248,034	256,604	252,753	269,600	263,697	264,418
MATERIALS AND SUPPLIES							
100-173-53213.00	COMMUNICATIONS	172	180	172	180	180	180
100-173-53241.00	INSURANCE	1,703	1,825	1,807	1,843	1,850	1,850
100-173-53254.00	RENT/LEASE PAYMENT	20,880	20,880	20,880	20,880	20,880	20,880
100-173-53265.00	MEETING-TRAVEL-DUES	440	600	563	600	475	475
100-173-53273.00	OFFICE SUPPLIES	499	500	470	8,700	500	500
100-173-53279.00	POSTAGE	286	300	291	388	300	300
100-173-53285.00	PUBLIC NOTICES	0	250	0	250	0	250
100-173-53297.00	UNIFORM & EQUIP ALLOW	404	1,560	728	1,560	1,000	1,000
100-173-53299.00	VEH/EQUIP OPERATION	5,163	7,500	4,042	7,500	5,500	5,500
	MATERIALS AND SUPPLIES	29,547	33,595	28,953	41,901	30,685	30,935
<b>TOTAL APPROPRIATIONS</b>							
		277,581	290,199	281,706	311,501	294,382	295,353
<b>NET OF REVENUES/APPROPRIATIONS</b>							
		(212,855)	(222,199)	(199,994)	(223,856)	(223,782)	(224,753)

# Health and Welfare

## Public Administrator

The duties of the Public Administrator are covered in Chapter 472 RSMo. The Public Administrator is responsible for taking into charge and custody the estates of all deceased persons, and the person and estates of minors, and the estates or person and estate of all incapacitated persons in the County in the following cases: 1) when a stranger dies intestate in the County without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify; 2) when persons die intestate without any known heirs; 3) when persons unknown die or are found dead in the County; 4) when money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same; 5) when any estate of any person who dies intestate therein, or elsewhere, is left in the County liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state; 6) the persons of all minors under the age of fourteen years, whose parents are dead, and who have no legal guardian or conservator; 7) the estates of all minors whose parents are dead, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage the estate; 8) the estates or person and estate of all disabled or incapacitated persons in this County who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify; 9) where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost; 10) when moneys are delivered to the public administrator from the county coroner and 11) the public administrator shall act as trustee when appointed by the circuit court or the probate division of the circuit court.

The Public Administrator's budget is funded in the General Fund and is \$242,640 for FY 2017.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 124 - PUBLIC ADMINISTRATOR</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-124-43738.00	FEES	94,451	80,000	101,177	82,000	82,000	90,000
	LICENSES, PERMITS & FEES	94,451	80,000	101,177	82,000	82,000	90,000
<b>TOTAL ESTIMATED REVENUES</b>		94,451	80,000	101,177	82,000	82,000	90,000
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-124-51001.00	SALARIES	141,350	150,922	148,791	149,358	153,115	153,115
100-124-51001.00	PART TIME	15,158	20,551	20,551	16,500	16,575	16,575
100-124-51002.00	SOCIAL SECURITY	11,431	13,118	12,574	12,689	12,982	12,982
100-124-51003.00	LAGERS	12,642	13,702	12,188	13,282	16,997	16,997
100-124-51005.00	HEALTH/DENTAL/LIFE	21,000	23,236	21,147	23,236	30,371	30,371
	PERSONAL SERVICES	201,581	221,529	215,251	215,065	230,040	230,040
MATERIALS AND SUPPLIES							
100-124-53205.00	BONDS-INSURANCE	1,500	1,500	1,500	1,500	1,500	1,500
100-124-53213.00	COMMUNICATIONS	571	648	365	648	300	300
100-124-53225.00	EQUIP SERVICE CONTRACT	2,399	2,150	2,150	2,150	2,150	2,150
100-124-53265.00	MEETING-TRAVEL-DUES	990	782	782	1,150	1,150	1,150
100-124-53265.00	MILEAGE	3,418	4,318	4,318	4,500	3,500	4,000
100-124-53273.00	OFFICE SUPPLIES	2,706	2,800	2,797	3,500	3,500	3,500
	MATERIALS AND SUPPLIES	11,584	12,198	11,912	13,448	12,100	12,600
<b>TOTAL APPROPRIATIONS</b>		213,165	233,727	227,163	228,513	242,140	242,640
<b>NET OF REVENUES/APPROPRIATIONS</b>		(118,714)	(153,727)	(125,986)	(146,513)	(160,140)	(152,640)

## **County Health Department**

The County Health Department is authorized under Section 205.765 RSMo and is under the direct supervision of the County Commission. The department provides health related services to the community particularly to the poor and disadvantaged. The services include communicable disease control, hypertension screening, immunizations, family planning clinics, prenatal clinics, WIC supplemental food and nutrition education program, and health education. Professionals are available during clinic and other office hours for walk-in clients for eligibility determination, information and referral, pregnancy testing and general consultation.

The budget for the County Health Department for FY 2017 is \$1,491,547.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 141 - HEALTH</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-141-43975.00	CODE ENFORCEMENT HEALTH	1,058	1,000	0	1,000	1,000	1,000
100-141-46731.01	IMMUNIZATION DONATIONS	46,620	39,000	49,230	39,000	40,000	40,000
100-141-46731.01	FP DONATIONS	17,057	13,000	14,291	13,000	15,000	15,000
100-141-49250.00	LOCAL REGISTRAR	61,002	66,000	68,245	66,000	66,000	66,000
100-141-49724.00	SANITARIAN REIMBURSEMENT	13,950	13,000	15,850	13,000	13,000	13,000
100-141-49762.01	FAMILY PLANNING	7,079	6,000	4,226	6,000	5,500	5,500
100-141-49762.01	IMMS	18,785	15,000	15,203	15,000	15,000	15,000
100-141-49762.01	WIC MEDICAID	27,230	20,000	36,214	20,000	30,000	30,000
LICENSES, PERMITS & FEES		192,781	173,000	203,359	173,000	185,500	185,500
MISCELLANEOUS							
100-141-46265.00	MEETING-TRAVEL-DUES	52	0	0	0	0	0
100-141-46761.00	MISCELLANEOUS	1,986	0	123	0	0	1,226
MISCELLANEOUS		2,038	0	123	0	0	1,226
GRANTS & REIMBURSEMENTS							
100-141-48308.00	MCH SYSTEM	31,648	36,158	32,362	36,158	36,158	36,158
100-141-48441.00	EBOLA PREPAREDNESS	0	0	0	0	0	1,500
100-141-48549.00	WIC-ADMIN COSTS GRANT	276,893	277,830	255,906	280,280	283,042	283,042
100-141-48549.00	WIC-BFPC	16,710	19,100	17,119	20,000	20,007	20,007
100-141-48549.00	WIC-FRIENDLY CLINIC	13,088	13,000	12,284	18,000	18,000	18,000
100-141-48552.00	SHOW ME HEALTHY WOMEN	8,148	9,000	4,287	9,000	9,000	9,000
100-141-48552.00	WISEWOMEN GRANT	1,730	8,000	1,761	8,000	2,500	2,500
100-141-48554.00	MFH HEALTHY BEGINNINGS	65,394	37,037	21,797	0	0	0
100-141-48560.00	WORKSITE WELLNESS GRANT	0	0	1,051	0	0	0
100-141-48600.00	PHAST GRANT	0	0	7,500	15,000	15,000	7,500
100-141-48784.00	DENTAL PROGRAM	15,000	0	0	0	0	0
100-141-48831.00	CHILD CARE CONSULTATION	7,655	7,850	3,312	7,850	7,850	7,850
100-141-48842.00	CHILD CARE SANITATION	2,940	4,000	2,870	4,000	3,000	3,000
100-141-49220.00	SAFE CRIBS MISSOURI	2,550	6,500	2,525	6,500	2,000	2,000
100-141-49318.00	TOBACCO USE PREVENTION GT	3,643	0	0	0	0	0
100-141-49557.00	SCHOOL HEALTH GRANT	808	0	1,016	0	0	0
100-141-49728.00	SUMMER FOOD PROGRAM	0	90	0	0	0	0
100-141-49771.00	GENERAL PUBLIC HEALTH	130,116	125,667	145,695	122,648	122,648	122,648
100-141-49772.00	EBOLA VIRUS MONITORING GRAN	3,623	2,000	0	0	0	0
100-141-49802.00	HEAD INJURY SERV COORD GT	62,976	61,800	57,905	61,800	61,800	61,800
100-141-49860.00	BIOTERRORISM	52,583	48,679	42,784	44,940	44,940	48,479
GRANTS & REIMBURSEMENTS		695,505	656,711	610,174	634,176	625,945	623,484
<b>TOTAL ESTIMATED REVENUES</b>		<b>890,324</b>	<b>829,711</b>	<b>813,656</b>	<b>807,176</b>	<b>811,445</b>	<b>810,210</b>
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-141-51001.00	SALARIES	929,241	922,987	915,779	922,987	954,702	955,422
100-141-51001.00	PART TIME	50,747	48,475	29,563	48,475	32,000	32,000
100-141-51002.00	SOCIAL SECURITY	70,877	74,318	68,281	74,318	75,483	75,538
100-141-51003.00	LAGERS	86,303	91,956	75,161	91,956	102,739	102,819
100-141-51005.00	HEALTH/DENTAL/LIFE	144,428	148,054	142,628	148,054	149,638	148,922
100-141-51006.00	WORKERS COMPENSATION	6,227	6,300	2,918	6,300	3,000	3,000
PERSONAL SERVICES		1,287,823	1,292,090	1,234,330	1,292,090	1,317,562	1,317,701
CONTRACTUAL SERVICES							
100-141-52263.00	BANK SERVICE CHARGES	902	1,000	886	1,000	1,000	1,000
100-141-52283.00	PROFESSIONAL SERVICES	20,166	25,000	17,478	25,000	19,000	19,000
CONTRACTUAL SERVICES		21,068	26,000	18,364	26,000	20,000	20,000

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 141 - HEALTH</b>							
MATERIALS AND SUPPLIES							
100-141-53213.00	COMMUNICATIONS	3,792	3,792	2,878	3,792	2,700	2,700
100-141-53213.01	INTERNET	7,261	7,236	5,809	7,236	5,800	5,800
100-141-53225.00	EQUIP SERVICE CONTRACT	5,813	5,860	4,357	5,860	5,860	5,860
100-141-53241.00	INSURANCE	5,098	5,500	5,453	5,500	5,550	5,700
100-141-53263.00	COUNTY MEDICAL CARE	110	250	20	110	250	250
100-141-53265.00	MEETING-TRAVEL-DUES	2,914	3,000	2,991	3,000	3,000	4,226
100-141-53265.00	MILEAGE	281	500	307	500	500	500
100-141-53273.00	OFFICE SUPPLIES	6,784	6,500	4,760	7,000	6,500	6,500
100-141-53281.00	PRINTING & BINDING	844	1,000	1,000	1,200	1,000	1,000
100-141-53299.00	VEH/EQUIP OPERATION	3,007	3,500	1,799	3,500	3,500	3,500
100-141-53734.00	IMMUNIZATION	20,646	25,000	20,818	25,000	25,000	25,000
100-141-53768.00	WIC MEDICAID	17,931	32,273	9,851	25,000	40,000	46,810
100-141-53769.00	CHILD CARE	373	0	0	373	0	0
100-141-53809.00	COST ALLOCATION PROGRAM	500	0	0	500	0	500
100-141-59724.00	SANITARIAN REIMBURSEMENT	2,152	2,500	2,499	2,500	2,500	2,500
	MATERIALS AND SUPPLIES	77,506	96,911	62,542	91,071	102,160	110,846
OTHER SERVICES AND CHARGES							
100-141-53960.00	HEALTH EDUCATION PROGRAMS	482	2,500	405	2,500	2,000	2,000
100-141-53975.00	CODE ENFORCEMENT HEALTH	843	1,000	0	1,000	1,000	1,000
	OTHER SERVICES AND CHARGES	1,325	3,500	405	3,500	3,000	3,000
GRANTS							
100-141-58308.00	MCH	1,656	2,000	1,483	2,000	2,000	2,000
100-141-58441.00	EBOLA PREPAREDNESS	0	0	0	0	0	1,500
100-141-58549.00	WIC-ADMIN COST	1,440	0	0	1,440	0	0
100-141-58549.00	WIC-BFPC	622	0	0	622	0	0
100-141-58551.00	FAMILY PLANNING	9,933	10,000	9,319	10,000	10,000	10,000
100-141-58552.00	SHOW ME HEALTHY WOMEN	5,729	9,000	3,814	9,000	6,000	6,000
100-141-58552.00	WISEWOMEN GRANT	275	1,000	136	1,000	500	500
100-141-58554.00	MFH HEALTHY BEGINNINGS	4,325	25,000	13,207	0	0	0
100-141-58560.00	WORKSITE WELLNESS GRANT	0	893	893	0	0	0
100-141-58831.00	CHILD CARE CONSULTATION	0	1,000	211	1,000	500	500
100-141-59250.00	LOCAL REGISTRAR	3,216	3,500	2,958	3,500	3,500	3,500
100-141-59318.00	TOBACCO USE PREVENTION CT	1,203	0	0	0	0	0
100-141-59557.00	SCHOOL HEALTH	0	0	0	0	0	0
100-141-59771.00	GENERAL PUBLIC HEALTH	3,725	6,019	5,353	3,000	3,000	3,000
100-141-59772.00	EBOLA VIRUS MONITORING	0	0	0	0	0	0
100-141-59802.00	HEAD INJURY SERV COORD	5,639	6,000	5,729	6,000	6,000	6,000
100-141-59860.00	BIOTERRORISM	15,836	11,774	6,192	4,500	7,000	7,000
	GRANTS	53,599	76,186	49,295	42,062	38,500	40,000
<b>TOTAL APPROPRIATIONS</b>		1,441,321	1,494,687	1,364,936	1,454,723	1,481,222	1,491,547
<b>NET OF REVENUES/APPROPRIATIONS</b>		(550,997)	(664,976)	(551,280)	(647,547)	(669,777)	(681,337)

## **General Health and Welfare**

The General Health and Welfare department is used for separate accounting for miscellaneous county contributions to various local programs. Under Missouri Statutes, section 67.303 the County can contract with various programs to provide services of an economic development nature. Under Missouri Statute, section 205.580-620 the County is required to provide support for the poor which is accomplished through contracts with various programs.

The FY 2017 budget for General Health and Welfare is \$7,500.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 143 - GENERAL PUBLIC WELFARE</b>							
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
100-143-52236.00	HOMEMAKER SERVICES	7,500	7,500	7,500	8,000	8,000	0
100-143-52290.00	ABLE LEARNING CENTER	3,500	3,500	3,500	0	3,500	0
100-143-52292.00	SENIOR NUTRITION CT	10,000	10,000	10,000	0	10,000	0
100-143-52300.00	HABITAT FOR HUMANITY	10,000	10,000	10,000	0	10,000	0
100-143-52315.00	CITY/COUNTY ART COUNCIL	5,000	5,000	5,000	0	5,000	0
100-143-52556.00	SOIL CONSERVATION	5,000	5,000	5,000	5,000	5,000	5,000
	CONTRACTUAL SERVICES	41,000	41,000	41,000	13,000	41,500	5,000
MATERIALS AND SUPPLIES							
100-143-53275.00	PAUPER FUNERAL	1,750	2,500	1,000	3,000	2,500	2,500
	MATERIALS AND SUPPLIES	1,750	2,500	1,000	3,000	2,500	2,500
<b>TOTAL APPROPRIATIONS</b>		42,750	43,500	42,000	16,000	44,000	7,500
<b>NET OF REVENUES/APPROPRIATIONS</b>		(42,750)	(43,500)	(42,000)	(16,000)	(44,000)	(7,500)

Judicial

## **Circuit Court Clerk**

The Circuit Court Clerk is an elected official who has administrative control and responsibility for maintaining records for all cases filed in the Circuit Court of Cole County. The Circuit Court Clerk's office provides those services necessary for the efficient operation of the 19<sup>th</sup> Judicial Circuit Court comprised of Cole County. The 19<sup>th</sup> Circuit is a state trial court of general jurisdiction. The Court has four divisions and hears matters related to misdemeanor, felony, traffic, civil, small claims, juvenile, domestic relations, probate, and mental health. All warrants, writs, garnishments, summonses and show cause orders are prepared and issued from the Clerk's office and forwarded to the Sheriff for service unless service is to be obtained by the appointment of a special process server. Responsibilities also include notifying all parties of trials or any action taken by the Court, entering all judgments, receiving and disbursing all monies paid into the registry of the Court for bonds, fines, costs, filing fees, executions, garnishments, condemnation suits and sheriff sales. All funds collected are deposited into the registry of the Court in interest-bearing accounts. The State provides salaries for the Circuit Clerk. The County provides funding for operations and fixed asset expenses of the Court.

The FY 2017 budget for the Circuit Court Clerk is \$53,908.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 151 - CIRCUIT CLERK</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-151-43235.00	CIVIL FEE & COSTS	56,204	55,000	54,684	58,000	55,000	55,000
100-151-43655.00	FELONY CLERK FEE DOC	2,304	2,500	3,591	2,500	2,500	2,500
100-151-43702.00	CIRCUIT COURT MISC. FEES	24,888	30,000	32,644	30,000	30,000	30,000
100-151-43738.00	FEES	28,506	30,000	29,746	30,000	28,000	28,000
	LICENSES, PERMITS & FEES	111,902	117,500	120,665	120,500	115,500	115,500
MISCELLANEOUS							
100-151-46761.00	MISCELLANEOUS	100	0	0	0	0	0
	MISCELLANEOUS	100	0	0	0	0	0
GRANTS & REIMBURSEMENTS							
100-151-48751.00	IV-D CHILD SUPPORT	1,198	940	1,034	1,000	940	940
	GRANTS & REIMBURSEMENTS	1,198	940	1,034	1,000	940	940
<b>TOTAL ESTIMATED REVENUES</b>		113,200	118,440	121,699	121,500	116,440	116,440
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-151-51001.00	PART TIME	13,299	11,440	11,044	14,976	14,976	11,000
100-151-51002.00	SOCIAL SECURITY	998	876	845	1,050	1,146	842
100-151-51005.00	HEALTH/DENTAL/LIFE	25	26	23	0	26	26
	PERSONAL SERVICES	14,322	12,342	11,912	16,026	16,148	11,868
MATERIALS AND SUPPLIES							
100-151-53213.00	COMMUNICATIONS	6,085	6,258	6,258	6,100	6,240	6,240
100-151-53225.00	EQUIP SERVICE CONTRACT	12,305	13,000	12,102	13,000	13,000	13,000
100-151-53235.00	CIVIL FEE & COST	466	1,000	867	1,000	1,000	1,000
100-151-53265.00	MEETING-TRAVEL-DUES	1,611	2,000	1,427	2,500	2,000	2,000
100-151-53265.00	MILEAGE	269	350	220	350	350	350
100-151-53273.00	OFFICE SUPPLIES	14,896	13,148	13,148	16,000	13,000	13,000
100-151-53279.00	POSTAGE	394	450	400	450	450	450
100-151-53281.00	PRINTING & BINDING	3,970	3,000	2,597	3,000	3,000	3,000
100-151-53285.00	PUBLIC NOTICES	2,744	3,267	1,292	3,000	3,000	3,000
	MATERIALS AND SUPPLIES	42,740	42,473	38,311	45,400	42,040	42,040
CAPITAL OUTLAY							
100-151-54901.00	OFFICE EQUIP/FURNITURE	0	585	585	0	0	0
	CAPITAL OUTLAY	0	585	585	0	0	0
<b>TOTAL APPROPRIATIONS</b>		57,062	55,400	50,808	61,426	58,188	53,908
<b>NET OF REVENUES/APPROPRIATIONS</b>		56,138	63,040	70,891	60,074	58,252	62,532

## **Circuit Court Services**

The Circuit Court Services provides those services necessary for the efficient operation of the 19<sup>th</sup> Judicial Circuit Court comprised of Cole County. The 19<sup>th</sup> Circuit is a state trial court of general jurisdiction. The Court has four divisions and hears matters related to misdemeanor, felony, traffic, civil, small claims, juvenile, domestic relations, probate, and mental health. The Court Services budget provides for the Circuit Court judges, court reporters, court administrator and drug court administrator. The State provides salaries for the judges, court reporters, court administrator and one court marshal. The County provides funding for operations and fixed asset expenses of the Court.

The Circuit Court Services department is under the direct supervision of the Presiding Judge of the Circuit Court. The FY 2017 budget for the operation of the court services department is \$86,909.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 153 - CIRCUIT COURT SERVICES</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-153-46245.00	JURY SCRIP	11,998	7,500	6,667	13,000	6,500	6,500
	LICENSES, PERMITS & FEES	11,998	7,500	6,667	13,000	6,500	6,500
GRANTS & REIMBURSEMENTS							
100-153-48555.00	DRUG COURT ENHANCEMENT	87,723	82,331	55,042	87,750	0	0
	GRANTS & REIMBURSEMENTS	87,723	82,331	55,042	87,750	0	0
<b>TOTAL ESTIMATED REVENUES</b>		99,721	89,831	61,709	100,750	6,500	6,500
<b>APPROPRIATIONS</b>							
MATERIALS AND SUPPLIES							
100-153-53213.00	COMMUNICATIONS	2,450	2,490	2,490	2,450	2,484	2,484
100-153-53241.00	INSURANCE	7,972	7,995	7,972	8,200	8,200	8,200
100-153-53243.00	EQUIPMENT MAINTENANCE	2,926	2,289	2,289	2,500	2,825	2,825
100-153-53245.00	JURY SCRIP	61,450	65,000	45,783	70,000	65,000	65,000
100-153-53265.00	MEETING-TRAVEL-DUES	5,374	6,549	6,549	6,000	6,000	6,000
100-153-53265.00	MILEAGE	410	156	49	400	400	400
100-153-53273.00	OFFICE SUPPLIES	1,686	2,063	2,063	2,000	2,000	2,000
	MATERIALS AND SUPPLIES	82,268	86,542	67,195	91,550	86,909	86,909
GRANTS							
100-153-58555.00	DRUG COURT ENHANCEMENT	87,723	94,312	73,013	88,000	0	0
	GRANTS	87,723	94,312	73,013	88,000	0	0
<b>TOTAL APPROPRIATIONS</b>		169,991	180,854	140,208	179,550	86,909	86,909
<b>NET OF REVENUES/APPROPRIATIONS</b>		(70,270)	(91,023)	(78,499)	(78,800)	(80,409)	(80,409)

## **Court Security**

The Court Security department is under the direct supervision of the Cole County Commission. This department oversees the courthouse security program. This department also has a marshal appointed by the State of Missouri that reports to the Presiding Judge in 19<sup>th</sup> Circuit Court.

The FY 2017 budget for the operation of the Court Security department is \$492,969.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 155 - COURT SECURITY</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-155-51001.00	SALARIES	179,902	187,043	186,706	237,402	192,611	242,611
100-155-51001.00	PART TIME	52,565	70,000	61,647	96,650	70,000	70,000
100-155-51002.00	SOCIAL SECURITY	17,197	19,664	18,508	18,162	20,090	23,915
100-155-51003.00	LAGERS	20,271	19,767	19,749	26,390	20,953	26,953
100-155-51005.00	HEALTH/DENTAL/LIFE PERSONAL SERVICES	30,086	30,280	30,223	37,850	30,320	37,900
		300,021	326,754	316,833	416,454	333,974	401,379
CONTRACTUAL SERVICES							
100-155-52283.00	PROFESSIONAL SERVICES	66,658	70,000	68,377	73,000	71,000	71,000
	CONTRACTUAL SERVICES	66,658	70,000	68,377	73,000	71,000	71,000
MATERIALS AND SUPPLIES							
100-155-53213.00	COMMUNICATIONS	356	360	346	360	360	360
100-155-53213.00	CELLULAR PHONE	480	480	480	840	480	480
100-155-53243.00	EQUIPMENT MAINTENANCE	4,303	2,500	1,250	2,500	1,250	1,250
100-155-53265.00	MEETING-TRAVEL-DUES	3,613	4,500	2,797	6,500	4,500	4,500
100-155-53265.00	MILEAGE	0	500	45	500	500	500
100-155-53273.00	OFFICE SUPPLIES	126	500	82	500	500	500
100-155-53675.00	PRETRIAL RELEASE PROGRAM	10,805	12,000	5,498	12,000	12,000	12,000
100-155-53708.00	BAILIFFS MISCELLANEOUS	608	1,500	234	1,500	1,000	1,000
	MATERIALS AND SUPPLIES	20,291	22,340	10,732	24,700	20,590	20,590
<b>TOTAL APPROPRIATIONS</b>		386,970	419,094	395,942	514,154	425,564	492,969
<b>NET OF REVENUES/APPROPRIATIONS</b>		(386,970)	(419,094)	(395,942)	(514,154)	(425,564)	(492,969)

## **Child Support Enforcement**

The Child Support Enforcement unit is a division of the Prosecuting Attorney's office. It represents the State in establishing paternity and support orders, establishing state debt orders and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. The Division follows the mission of the Missouri Division of Child Support Enforcement: establish, enforce and monitor the financial responsibility of parents for the support of their children. It also follows the operating philosophy of the Missouri Division including: core values, respect, participatory leadership, diversity, honesty, communicate clearly with staff and public, provide a service to the public, and open mindedness.

All costs of the office (including depreciation of fixed assets) are eligible for state reimbursement. The reimbursement normally covers the full cost of the unit including the incentive payments

The FY 2017 budget for the Child Support Enforcement unit is \$341,761.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 168 - CHILD SUPPORT UNIT</b>							
<b>ESTIMATED REVENUES</b>							
MISCELLANEOUS							
100-168-46761.00	MISCELLANEOUS	139	0	55	0	0	0
	MISCELLANEOUS	139	0	55	0	0	0
GRANTS & REIMBURSEMENTS							
100-168-48801.00	CHILD SUPPORT PERSONAL GRANTS & REIMBURSEMENTS	316,621	327,746	246,119	0	341,761	341,761
		316,621	327,746	246,119	0	341,761	341,761
<b>TOTAL ESTIMATED REVENUES</b>		316,760	327,746	246,174	0	341,761	341,761
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-168-51001.00	SALARIES	200,710	217,678	216,529	225,912	223,576	223,576
100-168-51002.00	SOCIAL SECURITY	14,346	16,670	15,246	17,282	17,104	17,104
100-168-51003.00	LAGERS	13,494	19,987	18,756	20,709	21,838	21,838
100-168-51005.00	HEALTH/DENTAL/LIFE	36,268	38,793	38,793	40,645	39,343	39,343
100-168-51006.00	WORKERS COMPENSATION PERSONAL SERVICES	264	900	18	900	1,000	1,000
		265,082	294,028	289,342	305,448	302,861	302,861
CONTRACTUAL SERVICES							
100-168-52283.00	PROFESSIONAL SERVICES CONTRACTUAL SERVICES	1,901	3,500	2,174	3,500	3,500	3,500
		1,901	3,500	2,174	3,500	3,500	3,500
MATERIALS AND SUPPLIES							
100-168-53213.00	COMMUNICATIONS	1,027	1,068	1,059	1,900	2,000	2,000
100-168-53225.00	EQUIP SERVICE CONTRACT	1,817	2,600	2,022	3,000	3,000	3,000
100-168-53265.00	MEETING-TRAVEL-DUES	1,970	2,500	1,310	2,500	3,000	3,000
100-168-53265.00	MILEAGE	4,292	6,100	4,709	6,100	7,000	7,000
100-168-53273.00	OFFICE SUPPLIES	2,048	6,000	2,267	6,000	6,000	6,000
100-168-53279.00	POSTAGE	2,165	3,000	2,370	3,700	3,700	3,700
100-168-53281.00	PRINTING & BINDING	95	1,000	0	1,000	1,000	1,000
100-168-53287.00	PUBLICATIONS	1,042	1,750	1,708	2,500	2,500	2,500
100-168-53311.00	INVESTIGATIONS	2,144	2,700	911	2,700	2,700	2,700
100-168-53738.00	FEES	1,513	3,500	903	3,500	3,500	3,500
100-168-53809.00	COST ALLOCATION PROGRAM MATERIALS AND SUPPLIES	1,000	0	0	1,000	1,000	1,000
		19,113	30,218	17,259	33,900	35,400	35,400
CAPITAL OUTLAY							
100-168-54901.00	OFFICE EQUIP/FURNITURE CAPITAL OUTLAY	6,734	0	0	0	0	0
		6,734	0	0	0	0	0
<b>TOTAL APPROPRIATIONS</b>		292,830	327,746	308,775	342,848	341,761	341,761
<b>NET OF REVENUES/APPROPRIATIONS</b>		23,930	0	(62,601)	(342,848)	0	0

# Public Safety

## **Juvenile Attention Center**

The Juvenile Attention Center is authorized under Chapter 211 RSMo. The purpose of the center is to facilitate the care, protection and discipline of children who come within the jurisdiction of the juvenile court. Each child coming within the jurisdiction of the juvenile court shall receive such care, guidance and control as will conduce to the child's welfare and the best interests of the state. When a child is removed from the control of his parents the court shall secure for him care as nearly as possible equivalent to that which should have been given him by them. The child welfare policy of this state is what is in the best interests of the child.

The FY 2017 budget for the Juvenile Attention Center is \$1,988,735.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 152 - PRENGER JUVENILE</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-152-43766.00	RESIDENTIAL EMERG SERVICE	319,451	295,000	309,586	309,220	295,000	295,000
100-152-43767.00	CHILD CARE-PARENTS	15	0	0	0	0	0
100-152-43830.00	GPS MONITORING FEE	6,776	5,500	4,432	3,000	4,000	4,000
	LICENSES, PERMITS & FEES	326,242	300,500	314,018	312,220	299,000	299,000
MISCELLANEOUS							
100-152-46761.00	MISCELLANEOUS	0	0	151	0	0	0
	MISCELLANEOUS	0	0	151	0	0	0
GRANTS & REIMBURSEMENTS							
100-152-48721.00	CHILD NUTRITION	20,477	17,000	16,485	17,000	17,000	17,000
100-152-48743.00	LAW RELATED EDUCATION	9,519	0	0	0	0	0
100-152-48822.00	ALTERNATIVE TO DETENTION	989	8,460	4,942	5,000	10,000	10,000
100-152-48845.00	SUSPENDED CLASSROOM GRANT	179,025	186,349	142,978	186,349	163,849	163,849
100-152-49001.00	JUVENILE ATTENTION PERSON	116,937	116,937	117,418	116,937	117,899	117,899
100-152-49402.00	FOSTER COURT IMPROVEMENT	845	2,000	1,375	1,000	1,000	1,000
100-152-49730.00	AID DEPENDENT CHILDREN	46,338	42,000	41,188	42,000	42,000	42,000
100-152-49823.00	SUPERVISED ACCESS GRANT	10,550	14,000	12,488	10,000	10,000	10,000
100-152-49830.00	TITLE II JDAI GRANT	0	6,966	6,293	0	0	7,098
100-152-49840.00	NATIONAL SCHOOL LUNCH PROGRA	0	7,250	7,250	0	0	0
100-152-49857.00	OSCA DRUG COURT GRANT	27,257	26,827	20,151	26,827	26,827	26,827
	GRANTS & REIMBURSEMENTS	411,937	427,789	370,568	405,113	388,575	395,673
<b>TOTAL ESTIMATED REVENUES</b>		<b>738,179</b>	<b>728,289</b>	<b>684,737</b>	<b>717,333</b>	<b>687,575</b>	<b>694,673</b>

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 152 - PRENGER JUVENILE</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-152-51001.00	SALARIES	1,001,890	1,038,774	1,038,774	1,046,047	1,074,568	1,074,731
100-152-51001.00	PART TIME	174,667	178,051	178,051	175,000	175,000	175,000
100-152-51002.00	SOCIAL SECURITY	86,279	91,633	89,139	93,411	95,593	95,605
100-152-51003.00	LAGERS	70,348	67,993	65,582	67,993	76,295	76,306
100-152-51005.00	HEALTH/DENTAL/LIFE	201,780	216,644	211,558	216,644	216,225	216,913
	PERSONAL SERVICES	1,534,964	1,593,095	1,583,104	1,599,095	1,637,681	1,638,555
CONTRACTUAL SERVICES							
100-152-52283.00	PROFESSIONAL SERVICES	118,539	119,240	108,101	125,240	121,000	121,000
	CONTRACTUAL SERVICES	118,539	119,240	108,101	125,240	121,000	121,000
MATERIALS AND SUPPLIES							
100-152-53213.00	COMMUNICATIONS	10,413	11,649	10,911	12,524	10,200	10,200
100-152-53213.00	CELLULAR PHONE	606	0	723	0	0	0
100-152-53225.00	EQUIP SERVICE CONTRACT	17,843	12,700	8,400	12,700	7,900	7,900
100-152-53233.00	FOOD	46,601	48,000	40,507	48,000	48,000	48,000
100-152-53241.00	INSURANCE	4,684	5,730	5,728	5,730	5,750	5,800
100-152-53261.00	MEDICAL SERVICES	1,258	1,950	1,147	1,950	1,400	1,400
100-152-53265.00	MEETING-TRAVEL-DUES	3,205	4,500	3,843	8,000	8,000	8,000
100-152-53265.00	MILEAGE	2,355	2,095	743	2,000	2,000	2,000
100-152-53273.00	OFFICE SUPPLIES	7,797	8,800	7,033	8,800	8,000	8,000
100-152-53277.00	PETTY CASH	135	200	126	200	200	200
100-152-53278.00	BUILDING SUPPLIES	5,154	5,500	4,967	5,500	5,500	5,500
100-152-53281.00	PRINTING & BINDING	1,893	1,200	607	2,000	2,000	2,000
100-152-53285.00	PUBLIC NOTICES	191	300	294	300	300	300
100-152-53299.00	VEH/EQUIP OPERATION	3,556	5,500	3,412	5,500	5,000	5,000
100-152-53824.00	JIR PERSONAL EXP/CLOTHES	3,074	4,000	3,179	4,000	4,000	4,000
	MATERIALS AND SUPPLIES	108,765	112,124	91,620	117,204	108,250	108,300
GRANTS							
100-152-58822.00	ALTERNATIVE TO DETENTION	989	8,306	7,663	10,000	10,000	10,000
100-152-59402.00	FOSTER COURT IMPROVEMENT	845	2,000	1,457	1,000	1,000	1,000
100-152-59823.00	SUPERVISED ACCESS GRANT	9,852	12,800	12,780	10,000	10,000	10,000
100-152-59830.00	TITLE II JDAI GRANT	0	6,966	6,293	0	0	7,098
100-152-59840.00	NATIONAL SCHOOL LUNCH PROGRA	0	7,427	7,427	0	0	0
100-152-59845.00	SUSPENDED CLASSROOM GRANT	89,789	95,000	87,101	95,000	75,782	75,782
100-152-59857.00	OSCA DRUG COURT GRANT	16,647	19,500	17,779	26,827	17,000	17,000
	GRANTS	118,122	151,999	140,500	142,827	113,782	120,880
<b>TOTAL APPROPRIATIONS</b>		<b>1,880,390</b>	<b>1,976,458</b>	<b>1,923,325</b>	<b>1,984,366</b>	<b>1,980,713</b>	<b>1,988,735</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(1,142,211)</b>	<b>(1,248,169)</b>	<b>(1,238,588)</b>	<b>(1,267,033)</b>	<b>(1,293,138)</b>	<b>(1,294,062)</b>

## **County Coroner**

The duties of the Cole County Coroner are defined under Chapter 58 of the RSMo. The County Commission may appoint a county medical examiner or coroner and set the compensation without regard to any schedule.

The County Coroner's budget for FY 2017 totals \$29,500. It is funded by General Fund appropriation.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 162 - CORONER</b>							
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
100-162-52283.00	PROFESSIONAL SERVICES	7,400	7,400	7,400	7,400	7,400	7,400
	CONTRACTUAL SERVICES	7,400	7,400	7,400	7,400	7,400	0
MATERIALS AND SUPPLIES							
100-162-53202.00	AUTOPSIES	20,400	24,000	19,500	25,000	22,000	22,000
100-162-53205.00	BONDS-INSURANCE	100	100	100	100	100	100
	MATERIALS AND SUPPLIES	20,500	24,100	19,600	25,100	22,100	22,100
<b>TOTAL APPROPRIATIONS</b>		27,900	31,500	27,000	32,500	29,500	29,500
<b>NET OF REVENUES/APPROPRIATIONS</b>		(27,900)	(31,500)	(27,000)	(32,500)	(29,500)	(29,500)

## **Prosecuting Attorney**

The duties of the Prosecuting Attorney are defined in Chapter 56 RSMo. The Cole County Prosecuting Attorney provides services that are funded primarily with appropriations from the General Fund and supplemented with additional revenue derived from special fees authorized by State statute. The additional revenues are accounted for in the PA Delinquent Tax Fund, PA Bad Check Fee and PA Admin Handling Cost. The Prosecuting Attorney establishes and approves the appropriations in the special revenue funds.

The Prosecuting Attorney's office represents the State of Missouri in all criminal matters arising within Cole County. The Office also provides services for the enforcement of child support payment (covered under a separate budget), tax collections on behalf of the State, Non-sufficient Funds (NSF) check collections, and operation of the victim witness unit.

The FY 2017 budget for the Prosecuting Attorney's office is \$1,263,989.

## **Training Fund**

The Prosecuting Attorney's office also receives fees which are used for the training and education of the office in the Training Fund. The Training Fund consists of two departments one is for the Prosecuting Attorney's office and the other is for the training and education of the Cole County Sheriff's Department. The FY 2017 budget for the Training Fund for the Prosecuting Attorney's office is \$1,640.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 163 - PROSECUTING ATTORNEY</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
100-163-43729.00	PA TAX COLLECTION COMMISS	193,685	185,000	169,228	0	180,000	170,000
100-163-43801.00	REIMB PERSONNEL SERVICE	85,137	91,681	58,692	90,000	93,381	93,381
	LICENSES, PERMITS & FEES	278,822	276,681	151,156	90,000	273,381	263,381
MISCELLANEOUS							
100-163-46723.00	COPY REIMBURSEMENT	18	0	0	0	0	0
	MISCELLANEOUS	18	0	0	0	0	0
INTEREST							
100-163-47739.00	INTEREST EARNED	0	0	0	0	0	0
	INTEREST	0	0	0	0	0	0
GRANTS & REIMBURSEMENTS							
100-163-48570.00	VOCA VICTIM ADVOCATE GRANT	0	70,719	0	0	70,719	70,719
	GRANTS & REIMBURSEMENTS	0	70,719	0	0	70,719	70,719
<b>TOTAL ESTIMATED REVENUES</b>		278,840	347,400	227,920	90,000	344,100	334,100
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-163-51001.00	SALARIES	750,754	822,530	757,277	889,856	843,238	842,638
100-163-51001.00	PART TIME	55,114	60,000	52,201	79,500	61,246	61,246
100-163-51002.00	SOCIAL SECURITY	58,610	68,255	58,955	0	69,194	69,148
100-163-51003.00	LAGERS	76,745	79,938	60,307	0	85,404	85,337
100-163-51005.00	HEALTH/DENTAL/LIFE	110,340	137,099	110,969	0	124,770	124,049
100-163-51006.00	WORKERS COMPENSATION	2,012	2,050	868	0	900	900
100-163-51713.00	PA RETIREMENT	7,984	7,984	7,984	7,984	7,984	7,984
	PERSONAL SERVICES	1,061,559	1,177,856	1,048,561	977,340	1,192,736	1,191,302
MATERIALS AND SUPPLIES							
100-163-53205.00	BONDS-INSURANCE	0	500	500	500	500	500
100-163-53213.00	COMMUNICATIONS	2,635	2,700	2,521	2,700	2,460	2,460
100-163-53214.00	CRIMINAL PROSECUTION	17,898	22,975	22,511	25,000	20,000	20,000
100-163-53225.00	EQUIP SERVICE CONTRACT	(218)	0	0	6,252	0	0
100-163-53241.00	INSURANCE	1,324	1,400	1,324	1,500	1,500	1,500
100-163-53243.00	EQUIPMENT MAINTENANCE	6,938	9,450	9,450	10,000	9,700	9,700
100-163-53265.00	MEETING-TRAVEL-DUES	8,650	6,000	5,447	6,500	6,000	6,000
100-163-53265.00	MILEAGE	952	1,500	1,460	1,750	1,600	1,600
100-163-53273.00	OFFICE SUPPLIES	7,968	7,500	6,796	7,500	7,500	7,500
100-163-53281.00	PRINTING & BINDING	2,194	2,000	1,117	2,000	2,000	2,000
100-163-53287.00	PUBLICATIONS	14,025	14,600	14,245	14,600	14,600	14,600
100-163-53299.00	VEH/EQUIP OPERATION	2,227	2,525	2,450	3,000	3,000	3,000
	MATERIALS AND SUPPLIES	64,593	71,150	67,821	81,302	68,860	68,860
GRANTS							
100-163-58570.00	VOCA VICTIM ADVOCATE GRANT	0	5,760	1,933	0	5,761	3,827
	GRANTS	0	5,760	1,933	0	5,761	3,827
<b>TOTAL APPROPRIATIONS</b>		1,126,152	1,254,766	1,118,315	1,058,642	1,267,357	1,263,989
<b>NET OF REVENUES/APPROPRIATIONS</b>		(847,312)	(907,366)	(890,395)	(968,642)	(923,257)	(929,889)

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 320 - BAD CHECK FEE</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
320-952-43555.00	MOPS CHECK FEE	2,771	3,000	2,194	0	2,500	2,500
320-952-43738.00	FEES	23,913	21,000	18,436	0	21,000	21,000
	LICENSES, PERMITS & FEES	26,684	24,000	20,630	0	23,500	23,500
MISCELLANEOUS							
320-952-46719.00	CASH FORWARD	0	44,192	0	0	62,372	58,469
320-952-46761.00	MISCELLANEOUS	205	0	0	0	0	0
	MISCELLANEOUS	205	44,192	0	0	62,372	58,469
INTEREST							
320-952-47739.00	INTEREST EARNED	550	350	607	0	500	500
	INTEREST	550	350	607	0	500	500
<b>TOTAL ESTIMATED REVENUES</b>		27,439	68,542	21,237	0	86,372	82,469
<b>APPROPRIATIONS</b>							
MATERIALS AND SUPPLIES							
320-952-53555.00	MOPS CHECK FEE	2,536	3,000	2,194	0	2,500	2,500
	MATERIALS AND SUPPLIES	2,536	3,000	2,194	0	2,500	2,500
OTHER SERVICES AND CHARGES							
320-952-56100.00	GENERAL GOVERNMENT	8,755	65,542	4,765	0	83,872	79,969
	OTHER SERVICES AND CHARGES	8,755	65,542	4,765	0	83,872	79,969
<b>TOTAL APPROPRIATIONS</b>		11,291	68,542	6,959	0	86,372	82,469
<b>NET OF REVENUES/APPROPRIATIONS</b>		16,148	0	14,278	0	0	0
ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 240 - TRAINING FUND</b>							
<b>Dept 911 - TRAINING PA</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
240-911-43738.00	FEES	1,663	1,650	1,575	0	1,500	1,500
	LICENSES, PERMITS & FEES	1,663	1,650	1,575	0	1,500	1,500
MISCELLANEOUS							
240-911-46719.00	CASH FORWARD	0	1,143	0	0	100	125
	MISCELLANEOUS	0	1,143	0	0	100	125
INTEREST							
240-911-47739.00	INTEREST EARNED	27	25	14	0	15	15
	INTEREST	27	25	14	0	15	15
<b>TOTAL ESTIMATED REVENUES</b>		1,690	2,818	1,589	0	1,615	1,640
<b>APPROPRIATIONS</b>							
MATERIALS AND SUPPLIES							
240-911-53286.00	PA TRAINING COST	2,711	2,818	2,607	0	1,615	1,640
	MATERIALS AND SUPPLIES	2,711	2,818	2,607	0	1,615	1,640
<b>TOTAL APPROPRIATIONS</b>		2,711	2,818	2,607	0	1,615	1,640
<b>NET OF REVENUES/APPROPRIATIONS</b>		(1,021)	0	(1,018)	0	0	0

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 280 - DELINQUENT TAX FUND</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
280-951-43738.00	FEES	193,685	185,000	169,227	0	180,000	170,000
	LICENSES, PERMITS & FEES	193,685	185,000	169,227	0	180,000	170,000
MISCELLANEOUS							
280-951-46719.00	CASH FORWARD	0	459,278	0	0	540,000	464,664
280-951-46761.00	MISCELLANEOUS	0	0	1,025	0	0	0
	MISCELLANEOUS	0	459,278	1,025	0	540,000	464,664
INTEREST							
280-951-47739.00	INTEREST EARNED	6,581	6,000	5,638	0	5,500	5,500
	INTEREST	6,581	6,000	5,638	0	5,500	5,500
<b>TOTAL ESTIMATED REVENUES</b>		200,266	650,278	175,890	0	725,500	640,164
<b>APPROPRIATIONS</b>							
OTHER SERVICES AND CHARGES							
280-951-56100.00	GENERAL GOVERNMENT	160,980	650,278	170,505	0	725,500	640,164
	OTHER SERVICES AND CHARGES	160,980	650,278	170,505	0	725,500	640,164
<b>TOTAL APPROPRIATIONS</b>		160,980	650,278	170,505	0	725,500	640,164
<b>NET OF REVENUES/APPROPRIATIONS</b>		39,286	0	5,385	0	0	0

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 340 - ADMIN HANDLING COST</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
340-953-43738.00	FEES	3,149	2,000	3,779	0	4,000	4,000
	LICENSES, PERMITS & FEES	3,149	2,000	3,779	0	4,000	4,000
MISCELLANEOUS							
340-953-46719.00	CASH FORWARD	0	4,132	0	0	7,554	7,977
	MISCELLANEOUS	0	4,132	0	0	7,554	7,977
INTEREST							
340-953-47739.00	INTEREST EARNED	29	20	66	0	50	50
	INTEREST	29	20	66	0	50	50
<b>TOTAL ESTIMATED REVENUES</b>		3,178	6,152	3,845	0	11,604	12,027
<b>APPROPRIATIONS</b>							
OTHER SERVICES AND CHARGES							
340-953-56100.00	GENERAL GOVERNMENT	0	6,152	0	0	11,604	12,027
	OTHER SERVICES AND CHARGES	0	6,152	0	0	11,604	12,027
<b>TOTAL APPROPRIATIONS</b>		0	6,152	0	0	11,604	12,027
<b>NET OF REVENUES/APPROPRIATIONS</b>		3,178	0	3,845	0	0	0

## **Sheriff**

The duties of the Sheriff are defined in Chapter 57 RSMo. The Cole County Sheriff provides law enforcement services and operates the Cole County Jail facility. The primary function of the Sheriff's office is to protect and preserve the general safety and welfare of the County residents through effective law enforcement. The operations of the Cole County Sheriff's department are now under the Law Enforcement Tax Fund which was created after the voters approved a one-half cent sales tax in 2007. The Sheriff's department still receives a fee from general Fund to cover some of the costs.

The Sheriff's budget is partially funded by a General Fund appropriation and is \$1,899,571 for FY 2017.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 165 - SHERIFF</b>							
<b>APPROPRIATIONS</b>							
MATERIALS AND SUPPLIES							
100-165-56794.00	TRANSFER-FUND	1,975,220	1,991,524	1,991,524	1,991,524	1,897,661	1,899,571
	MATERIALS AND SUPPLIES	1,975,220	1,991,524	1,991,524	1,991,524	1,897,661	1,899,571
<b>TOTAL APPROPRIATIONS</b>		1,975,220	1,991,524	1,991,524	1,991,524	1,897,661	1,899,571
<b>NET OF REVENUES/APPROPRIATIONS</b>		(1,975,220)	(1,991,524)	(1,991,524)	(1,991,524)	(1,897,661)	(1,899,571)

# Emergency Management

## **Emergency Management**

The Emergency Management Department is under the direct supervision of the County Commission. The department is responsible for planning, organizing and directing the operations of the County and City Emergency Management/Preparedness Program with local government, civic and business officials, and other interested groups. This department also coordinates LEPC activities, administers activities related to C-Cert and advises the Commission on the desired direction of Emergency Management.

The Emergency Management Department's FY 2017 budget is \$181,044.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 167 - EMERGENCY MANAGEMENT</b>							
<b>ESTIMATED REVENUES</b>							
GRANTS & REIMBURSEMENTS							
100-167-46718.00	EMERGENCY MANAGEMENT-CIT	18,115	15,000	7,130	0	15,000	15,000
100-167-48212.00	SEMA/FEMA GRANT	46,192	62,000	31,771	45,000	45,000	45,000
100-167-49797.00	LEPC-MERC GRANT	1,359	0	0	0	0	0
100-167-49798.00	LEPC-CEPF FUNDS	16,153	5,000	0	5,000	5,000	5,000
100-167-49799.00	LEPC-HMEP FUNDS	0	0	0	0	0	0
100-167-49799.00	HMEP TRAINING CONTRACT	0	5,000	5,495	0	5,000	5,000
	GRANTS & REIMBURSEMENTS	81,819	87,000	24,844	50,000	70,000	70,000
LICENSES, PERMITS & FEES							
100-167-46718.00	CAMDEN COUNTY	5,000	5,000	5,000	5,000	5,000	5,000
	LICENSES, PERMITS & FEES	5,000	5,000	5,000	5,000	5,000	5,000
MISCELLANEOUS							
100-167-46761.00	MISCELLANEOUS	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		86,819	92,000	49,396	55,000	75,000	75,000
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
100-167-51001.00	SALARIES	49,985	52,973	52,833	52,973	54,545	54,545
100-167-51002.00	SOCIAL SECURITY	3,328	4,053	3,458	4,053	4,173	4,173
100-167-51003.00	LAGERS	5,798	5,563	5,547	5,563	6,055	6,055
100-167-51005.00	HEALTH/DENTAL/LIFE	8,906	8,980	8,927	8,980	8,990	8,990
	PERSONAL SERVICES	68,017	71,569	70,765	71,569	73,763	73,763
MATERIALS AND SUPPLIES							
100-167-53203.00	HAZ MAT RESPONSE	3,517	6,000	5,241	6,000	6,000	6,000
100-167-53203.00	CAMDEN COUNTY	4,429	5,000	4,358	5,000	5,000	5,000
100-167-53213.00	COMMUNICATIONS	145	156	132	148	125	125
100-167-53225.00	EQUIP SERVICE CONTRACT	3,070	3,500	3,378	3,500	3,140	3,140
100-167-53241.00	INSURANCE	10,181	10,300	8,634	10,000	8,800	8,800
100-167-53265.00	MEETING-TRAVEL-DUES	2,366	3,000	1,142	3,000	2,500	2,500
100-167-53273.00	OFFICE SUPPLIES	807	1,100	1,074	1,100	1,100	1,100
100-167-53299.00	VEH/EQUIP OPERATION	3,222	5,000	2,186	5,000	5,000	5,000
100-167-53855.00	EMERGENCY	608	2,000	555	18,000	2,000	2,000
	MATERIALS AND SUPPLIES	28,345	36,056	26,700	51,748	33,665	33,665
CAPITAL OUTLAY							
100-167-54921.00	SCHIPPERS BUILD LEASE	54,000	54,000	54,000	54,000	54,000	54,000
	CAPITAL OUTLAY	54,000	54,000	54,000	54,000	54,000	54,000
GRANTS							
100-167-59797.00	LEPC-MERC GRANT	16,559	105	105	0	0	0
100-167-59798.00	LEPC-CEPF FUNDS	503	12,702	8,319	0	9,475	14,345
100-167-59799.00	LEPC-HMEP FUNDS	0	1,366	1,095	0	1,366	271
100-167-59799.00	HMEP TRAINING CONTRACT	0	4,895	4,399	0	5,000	5,000
	GRANTS	17,062	19,068	13,918	0	15,841	19,616
<b>TOTAL APPROPRIATIONS</b>		167,424	180,693	165,383	177,317	177,269	181,044
<b>NET OF REVENUES/APPROPRIATIONS</b>		(80,605)	(88,693)	(115,987)	(122,317)	(102,269)	(106,044)

# Parks and Recreation

## **Parks and Recreation**

Cole County has three parks currently. One is County Park which is a 77.5 acre park with a lake, recreation equipment, facilities for picnics and a walking/jogging trail. The second is the Brooks Park which includes a tennis court, basketball court and pavilion. The third park is Thoenen Park which includes playground equipment, a basketball court, and a pavilion. The cost of upkeep and maintenance is appropriated in the General Fund.

The FY 2017 budget for Parks and Recreation is \$34,198.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>							
<b>Dept 172 - PARKS &amp; RECREATION</b>							
<b>ESTIMATED REVENUES</b>							
MISCELLANEOUS							
100-172-46761.00	MISCELLANEOUS	703	700	840	14,244	1,000	1,000
	MISCELLANEOUS	703	700	840	14,244	1,000	1,000
<b>TOTAL ESTIMATED REVENUES</b>		703	700	840	14,244	1,000	1,000
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
100-172-52243.00	REFUNDS	430	480	440	500	500	500
	CONTRACTUAL SERVICES	430	480	440	500	500	500
MATERIALS AND SUPPLIES							
100-172-53241.00	INSURANCE	264	272	272	276	280	280
100-172-53265.00	MEETING-TRAVEL-DUES	0	299	224	300	300	300
100-172-53295.00	TOOL & SHOP SUPPLIES	480	1,000	833	1,000	1,000	1,000
100-172-53298.00	UTILITIES	3,327	3,681	3,681	4,118	3,800	4,118
100-172-53801.00	REIMB PERSONNEL SERVICES	18,000	18,000	18,000	40,032	18,000	18,000
	MATERIALS AND SUPPLIES	22,071	23,252	23,010	45,726	23,380	23,698
CAPITAL OUTLAY							
100-172-54911.00	PARK IMPROVEMENTS	5,573	11,400	11,043	10,000	10,000	10,000
	CAPITAL OUTLAY	5,573	11,400	11,043	10,000	10,000	10,000
<b>TOTAL APPROPRIATIONS</b>		28,074	35,132	34,493	56,226	33,880	34,198
<b>NET OF REVENUES/APPROPRIATIONS</b>		(27,371)	(34,432)	(33,653)	(41,982)	(32,880)	(33,198)

# Public Works

## **Public Works Department**

The County's road and bridge public works department is funded with both a property tax and 85% of a one-half cent sales tax supplemented with revenue from fuel taxes and other miscellaneous revenues. Public Works is under the direct supervision of the County Commission. The department is responsible for the upkeep and repair of some 470 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in the County. Routine and preventive maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge repair and maintenance. Traffic services provided include street lighting, regulatory signing, dust control, and snow and ice removal.

The budget appropriation includes funding for equipment repair, maintenance and replacement to accomplish the department's goals and priorities.

The FY 2017 appropriation from all revenues other than the one-half cent capital improvements sale tax is \$7,434,670.

The FY 2017 appropriation from the one-half cent capital improvement sales tax for the Road and Bridge department is \$8,406,451.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 200 - ROAD AND BRIDGE</b>							
<b>ESTIMATED REVENUES</b>							
<b>TAXES</b>							
200-211-42720.00	CART	830,783	830,998	834,267	830,783	830,706	830,706
200-211-42750.00	FINANCIAL INST TAX	21,547	20,000	27,900	20,000	20,000	20,000
200-211-42763.00	MOTOR VEH SALES TAX	342,209	331,268	346,703	331,268	345,901	345,901
200-211-42795.00	TAXES	3,814,999	3,770,847	3,946,315	3,822,515	3,822,515	3,822,515
	TAXES	5,009,538	4,953,113	5,155,185	5,004,566	5,019,122	5,019,122
<b>LICENSES, PERMITS &amp; FEES</b>							
200-211-43794.00	ADMIN FEE/REIMBURSEMENT	20,880	20,880	20,880	20,880	20,880	20,880
200-211-43801.00	REIMB PERSONNEL SERVICE	24,090	31,600	24,978	31,600	31,600	31,600
200-211-43909.00	ROAD CONSTRUCTION	3,919	10,000	5,033	10,000	2,000	2,000
200-211-46293.00	FUELING REIMBURSEMENT	193,589	235,513	122,252	221,317	221,317	221,317
200-211-46294.00	ROAD MATERIALS	1,170	1,500	4,309	1,500	1,500	1,500
200-211-46296.00	TRAFFIC CONTROL	249	0	1,332	450	0	0
200-211-46788.00	ROAD & BRIDGE REIMBURSE	8,677	10,000	0	10,000	0	0
	LICENSES, PERMITS & FEES	252,574	309,493	178,784	295,747	277,297	277,297
<b>MISCELLANEOUS</b>							
200-211-46006.00	WORKERS' COMPENSATION	147	0	0	0	0	0
200-211-46241.00	INSURANCE	0	0	0	0	0	0
200-211-46298.00	UTILITIES	1,000	500	1,028	1,000	1,000	1,000
200-211-46719.00	CASH FORWARD	0	1,664,689	0	1,430,179	1,895,789	2,061,251
200-211-46723.00	COPY REIMBURSEMENT	1,410	1,000	564	1,000	1,000	1,000
200-211-46761.00	MISCELLANEOUS	13,824	10,000	11,847	12,000	10,000	10,000
	MISCELLANEOUS	16,381	1,676,189	13,439	1,444,179	1,907,789	2,073,251
<b>SALE OF GENERAL FIXED ASSETS</b>							
200-211-46789.00	SURPLUS PROPERTY	2,066	8,000	32,000	30,000	30,000	30,000
	SALE OF GENERAL FIXED ASSETS	2,066	8,000	32,000	30,000	30,000	30,000
<b>INTEREST</b>							
200-211-47739.00	INTEREST EARNED	36,296	35,000	34,027	34,000	35,000	35,000
	INTEREST	36,296	35,000	34,027	34,000	35,000	35,000
<b>GRANTS &amp; REIMBURSEMENTS</b>							
200-211-48232.00	DISASTER REIMBURSEMENT	0	450,000	222,614	0	0	0
	GRANTS & REIMBURSEMENTS	0	450,000	222,614	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		5,316,855	7,431,795	5,636,049	6,808,492	7,269,208	7,434,670

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 200 - ROAD AND BRIDGE</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
200-211-51001.00	SALARIES	1,563,011	1,627,630	1,608,556	1,670,248	1,676,023	1,675,380
200-211-51001.00	PART TIME	30,902	51,600	34,740	52,008	51,600	51,600
200-211-51001.00	OVER TIME	32,388	90,000	20,491	90,000	90,000	90,000
200-211-51002.00	SOCIAL SECURITY	119,319	135,347	121,125	138,638	139,049	139,000
200-211-51003.00	LAGERS	136,940	140,076	127,559	220,258	155,547	154,459
200-211-51005.00	HEALTH/DENTAL/LIFE	307,276	317,700	311,159	323,400	318,832	318,144
200-211-51006.00	WORKERS COMPENSATION	58,502	61,054	61,054	62,275	62,275	62,275
200-211-51008.00	UNEMPLOYMENT COMP	2,533	5,000	4,580	5,000	2,500	2,500
	PERSONAL SERVICES	2,250,871	2,428,407	2,289,264	2,561,827	2,495,826	2,493,358
CONTRACTUAL SERVICES							
200-211-52283.00	PROFESSIONAL SERVICES	33,743	44,420	37,516	45,825	45,950	45,950
200-211-53249.00	LEASED EQUIPMENT	79,008	80,000	64,582	80,000	80,000	80,000
	CONTRACTUAL SERVICES	112,751	124,420	102,098	125,825	125,950	125,950
MATERIALS AND SUPPLIES							
200-211-53211.00	BUILDING REPAIRS	4,919	5,000	4,907	5,000	5,000	5,000
200-211-53211.00	BUILDING SUPPLIES	2,950	4,500	4,055	4,500	4,500	4,500
200-211-53213.00	TELEPHONES	3,377	3,470	3,470	3,466	3,480	3,480
200-211-53213.00	RADIOS	1,145	1,210	1,060	1,210	1,210	1,210
200-211-53213.01	RADIO REPLACEMENTS	405	1,500	1,117	1,500	1,500	1,500
200-211-53213.01	INTERNET	7,236	7,236	5,809	7,236	5,800	5,800
200-211-53225.00	EQUIP SERVICE CONTRACT	4,548	5,660	4,539	5,610	5,610	5,610
200-211-53241.00	INSURANCE	60,109	61,244	56,982	58,200	58,200	58,200
200-211-53241.01	WORKERS COMPENSATION	871	1,500	774	1,500	1,500	1,500
200-211-53261.00	MEDICAL SERVICES	0	0	0	0	0	0
200-211-53261.00	MEDICAL SUPPLIES	957	1,750	1,538	1,750	1,750	1,750
200-211-53261.01	DRUG TESTING	2,661	3,000	1,541	3,000	3,000	3,000
200-211-53265.00	MEETING-TRAVEL-DUES	0	0	0	0	0	0
200-211-53265.00	MEETINGS	12,170	9,000	7,133	11,950	11,950	11,950
200-211-53265.00	MILEAGE	84	250	0	250	250	250
200-211-53265.00	ORGANIZATIONS	1,735	2,619	2,531	3,000	3,000	3,000
200-211-53272.00	SURVEYING SUPPLIES	2,221	3,000	2,017	3,000	3,000	3,000
200-211-53273.00	OFFICE SUPPLIES	7,449	8,500	7,055	8,500	8,500	8,500
200-211-53279.00	POSTAGE	1,497	2,000	1,577	2,000	2,000	2,000
200-211-53285.00	PUBLIC NOTICES	1,918	2,000	1,686	2,500	2,500	2,500
200-211-53287.00	PUBLICATIONS	82	300	205	250	250	250
200-211-53291.00	SAFETY EQUIPMENT	2,515	3,850	3,143	3,850	3,850	3,850
200-211-53294.00	ROAD MATERIALS	10,597	280,000	274,921	280,000	280,000	280,000
200-211-53295.00	TOOL & SHOP SUPPLIES	7,121	11,000	10,922	11,000	11,000	11,000
200-211-53296.01	SIGNS	15,831	21,000	10,990	21,000	21,000	21,000
200-211-53296.01	BARRICADES	875	1,500	1,461	1,500	1,500	1,500
200-211-53296.01	MISCELLANEOUS SUPPLIES	1,338	3,000	2,270	3,000	3,000	3,000
200-211-53296.01	PAINT/BEADS	138,721	153,000	139,338	153,000	153,000	153,000
200-211-53297.00	UNIFORMS	12,984	14,500	12,021	14,500	14,500	14,500
200-211-53297.00	JACKETS/COVERALLS	917	3,040	1,160	3,040	3,040	3,040
200-211-53297.00	GLASSES	400	1,500	400	1,500	1,500	1,500
200-211-53297.00	BOOTS	3,833	4,750	4,120	4,750	4,750	4,750
200-211-53297.01	EMPLOYEE REIMBURSEMENTS	744	1,000	742	1,000	1,000	1,000
200-211-53298.00	ELECTRIC	900	1,190	1,080	1,200	1,200	1,200
200-211-53298.00	WATER	1,800	1,500	750	1,500	1,500	1,500
200-211-53298.00	GAS/PROPANE	8,078	13,000	5,466	10,000	10,000	10,000
200-211-53298.00	TRASH	3,207	3,500	3,153	3,500	3,500	3,500
200-211-53298.01	MONTICELLO	16,349	20,000	14,876	20,000	20,000	20,000
200-211-53298.01	BRAZITO	675	750	675	760	750	750
200-211-53298.01	CENTERTOWN	1,360	1,560	910	1,600	1,720	1,720

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 200 - ROAD AND BRIDGE</b>							
200-211-53298.01	GRADERS	200	250	200	250	250	250
200-211-53299.00	VEH/EQUIP OPERATION	0	0	0	0	0	0
200-211-53299.00	FUEL	333,947	478,838	283,430	439,947	439,947	439,947
200-211-53299.00	OIL	15,023	17,000	11,662	17,000	17,000	17,000
200-211-53299.00	LUBE/FLUIDS	2,897	2,500	2,432	2,500	2,500	2,500
200-211-53299.00	TIRES	62,423	65,000	52,611	65,000	65,000	65,000
200-211-53299.00	PARTS	201,021	220,000	218,721	220,000	220,000	220,000
200-211-53299.00	REPAIRS	59,683	110,000	69,796	110,000	90,000	90,000
200-211-53299.01	BLADES	22,148	35,000	24,132	35,000	35,000	35,000
200-211-53780.00	COMPUTER SERVICES	27,873	21,820	21,820	21,820	21,820	21,820
200-211-53809.00	COST ALLOCATION PROGRAM	1,000	0	0	0	0	1,000
200-211-53848.00	ROAD OIL	17,402	6,950	4,153	40,000	40,000	40,000
200-211-53848.00	ASPHALT	106,765	127,333	122,998	90,000	90,000	90,000
200-211-53849.00	CULVERTS	47,907	70,450	55,398	55,000	55,000	55,000
200-211-53850.00	WINTER MATERIALS	0	46,057	40,562	0	0	0
200-211-53850.01	CALCIUM CHOLORIDE	3,907	12,000	4,188	12,000	12,000	12,000
200-211-53850.01	CINDERS	0	943	943	20,000	20,000	20,000
200-211-53850.01	SALT	375,238	338,108	119,396	384,000	384,000	384,000
200-211-53852.00	EROSION CONTROL SUPPLIES	4,193	5,000	1,037	5,000	5,000	5,000
200-211-53853.00	CONCRETE	46,103	81,159	60,036	60,000	60,000	60,000
200-211-56295.01	VECTOR	2,585	5,000	2,842	6,000	6,000	6,000
200-211-56295.02	WEED	6,488	13,000	8,769	13,000	13,000	13,000
200-211-56794.00	TRANSFER-FUND	158,395	173,013	173,013	161,499	160,766	160,766
	MATERIALS AND SUPPLIES	1,839,777	2,492,800	1,874,533	2,419,138	2,397,093	2,398,093
CAPITAL OUTLAY							
200-211-54901.00	OFFICE EQUIP/FURNITURE	0	0	0	0	0	0
200-211-54901.00	FURNITURE	830	2,000	708	2,000	2,000	2,000
200-211-54901.00	COMPUTER	7,152	18,553	10,796	12,348	12,329	12,329
200-211-54901.00	SOFTWARE	10,413	3,800	2,674	7,680	7,930	7,930
200-211-54902.00	VEH/HEAVY EQUIPMENT	19,617	0	0	188,296	188,296	188,296
200-211-54909.00	ROAD CONSTRUCTION	0	250,000	32,574	0	0	0
200-211-54909.00	LOWER BOTTOM RD SLIDE REPA	56,021	300,000	230,016	0	0	0
200-211-54909.01	PAVEMENT FAIL DURING MILL	0	10,000	0	10,000	10,000	10,000
200-211-54909.01	STORMWATER	1,007	10,000	2,356	10,000	10,000	10,000
200-211-54925.00	HWY MAIN FACILITY	1,565	100,000	93,915	24,460	24,460	24,460
	CAPITAL OUTLAY	96,605	694,353	373,039	254,784	255,015	255,015
OTHER SERVICES AND CHARGES							
200-211-56216.00	CONTINGENCY EXPENSE	0	1,067,752	0	817,619	1,366,025	1,532,955
200-211-56260.00	CAP AREA METRO PLAN ORG	8,723	14,063	7,440	19,299	19,299	19,299
200-211-56264.00	MISC OPERATING EXPENSE	599,067	610,000	603,960	610,000	610,000	610,000
	OTHER SERVICES AND CHARGES	607,790	1,691,815	611,400	1,446,918	1,995,324	2,162,254
<b>TOTAL APPROPRIATIONS</b>							
		4,907,794	7,431,795	5,250,334	6,808,492	7,269,208	7,434,670
<b>NET OF REVENUES/APPROPRIATIONS</b>							
		409,061	0	385,715	0	0	0

# Assessment

## **Assessor**

The Assessor's office is authorized under Chapter 53 RSMo. The County Assessor is responsible for developing and maintaining a current list of all taxable real and tangible personal property in Cole County and for assessing the property annually. The assessed value provides the tax base for property taxes levied by the County and its various political subdivisions. The Assessor performs tax mapping by maintaining and updating property lines based upon warranty deeds received from the Cole County Recorder of Deeds.

The Assessor's budget is funded by two sources. One source is a special reimbursement from the State at a rate set by the state per parcel in the County. The other source is a percentage withholding from tax collections, the amount of the percentage is set by Missouri Statute.

The Assessor's budget for FY 2017 totals \$2,053,397.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 230 - ASSESSMENT FUND</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
230-511-42795.000	TAXES	653,127	625,549	674,717	653,762	653,374	653,374
	TAXES	653,127	625,549	674,717	653,762	653,374	653,374
LICENSES, PERMITS & FEES							
230-511-43701.000	ASSESSING COSTS-STATE	108,179	108,179	111,189	108,179	111,188	111,188
230-511-43703.000	ASSESSING COSTS-CITY	45,787	45,788	45,796	45,788	45,804	45,804
	LICENSES, PERMITS & FEES	153,966	153,967	156,985	153,967	156,992	156,992
MISCELLANEOUS							
230-511-46719.000	CASH FORWARD	0	1,114,442	0	1,375,000	1,179,689	1,160,435
230-511-46756.000	MAPS	391	300	458	300	300	300
230-511-46761.000	MISCELLANEOUS	514	118,406	52,360	86,146	0	66,046
	MISCELLANEOUS	905	1,233,148	52,818	1,461,446	1,179,989	1,226,781
INTEREST							
230-511-47739.000	INTEREST EARNED	18,224	17,000	15,344	16,260	16,250	16,250
	INTEREST	18,224	17,000	15,344	16,260	16,250	16,250
<b>TOTAL ESTIMATED REVENUES</b>		<b>826,222</b>	<b>2,029,664</b>	<b>899,864</b>	<b>2,285,435</b>	<b>2,006,605</b>	<b>2,053,397</b>

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY THRU 9/30	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 230 - ASSESSMENT FUND</b>							
<b>APPROPRIATIONS</b>							
<b>PERSONAL SERVICES</b>							
230-511-51001.000	SALARIES	392,798	446,350	409,843	524,206	457,153	455,941
230-511-51002.000	SOCIAL SECURITY	29,639	34,147	30,928	40,000	34,973	34,880
230-511-51003.000	LAGERS	39,651	43,221	35,805	43,000	46,915	46,780
230-511-51005.000	HEALTH/DENTAL/LIFE	81,368	90,840	79,674	85,000	90,960	90,960
230-511-51006.000	WORKERS COMPENSATION	7,543	7,600	5,554	5,750	5,750	5,750
230-511-51201.000	SALARY RESERVE	0	0	0	10,000	0	0
	PERSONAL SERVICES	550,999	622,158	561,804	707,956	635,751	634,311
<b>CONTRACTUAL SERVICES</b>							
230-511-52283.000	PROFESSIONAL SERVICES	154,720	202,140	155,894	160,000	34,000	34,000
	CONTRACTUAL SERVICES	154,720	202,140	155,894	160,000	34,000	34,000
<b>MATERIALS AND SUPPLIES</b>							
230-511-53205.000	BONDS-INSURANCE	0	100	0	100	300	300
230-511-53213.000	COMMUNICATIONS	1,304	1,320	1,320	1,750	1,370	1,370
230-511-53225.000	EQUIP SERVICE CONTRACT	6,450	7,292	6,934	7,500	7,120	7,120
230-511-53244.000	REAL ESTATE MAINT	9,652	12,200	11,264	15,000	12,200	12,200
230-511-53265.000	MEETING-TRAVEL-DUES	4,581	7,669	7,669	15,000	9,000	9,000
230-511-53265.002	MILEAGE	2,700	3,000	2,972	5,000	3,000	3,000
230-511-53273.000	OFFICE SUPPLIES	4,195	7,000	1,942	5,000	5,000	5,000
230-511-53279.000	POSTAGE	11,437	13,000	12,190	15,000	14,000	14,000
230-511-53281.000	PRINTING & BINDING	30,229	29,580	29,580	45,000	22,000	22,000
230-511-53285.000	PUBLIC NOTICES	796	800	800	6,000	1,000	1,000
230-511-53287.000	PUBLICATIONS	2,330	2,000	1,726	3,000	2,400	2,400
230-511-53780.000	COMPUTER SERVICES	16,964	18,525	18,525	7,500	18,525	18,525
230-511-53786.000	PROGRAMMING	12,850	50,000	31,500	70,000	51,500	51,500
230-511-53945.000	GIS WEB SERVICES	9,750	9,750	9,750	10,000	9,750	9,750
	MATERIALS AND SUPPLIES	113,238	162,236	136,172	205,850	157,165	157,165
<b>CAPITAL OUTLAY</b>							
230-511-54901.000	OFFICE EQUIP/FURNITURE	0	0	0	12,000	0	0
	CAPITAL OUTLAY	0	0	0	12,000	0	0
<b>OTHER SERVICES AND CHARGES</b>							
230-511-56216.000	CONTINGENCY EXPENSE	0	1,043,130	0	1,375,000	1,179,689	1,227,921
	OTHER SERVICES AND CHARGES	0	1,043,130	0	1,375,000	1,179,689	1,227,921
<b>TOTAL APPROPRIATIONS</b>		818,957	2,029,664	853,870	2,460,806	2,006,605	2,053,397
<b>NET OF REVENUES/APPROPRIATIONS</b>		7,265	0	45,994	(175,371)	0	0

# Law Enforcement

## **Law Enforcement Sales Tax**

The duties of the Sheriff are defined in Chapter 57 RSMo. The Cole County Sheriff provides law enforcement services and operates the Cole County Jail facility. The primary function of the Sheriff's office is to protect and preserve the general safety and welfare of the County residents through effective law enforcement. Duties include: patrolling the County's streets and roads, responding to calls for services from the Citizens of Cole County; investigating reported crimes; service to the 19<sup>th</sup> Judicial Court system which includes transporting inmates to court and guarding them while in court; housing of inmates in the jail, service of criminal warrants and all civil process papers issued to the department. The department also processes the handling of garnishments of state employee salaries.

The FY 2017 appropriation from all revenues from the one-half cent law enforcement sales tax and Sheriff's department revenue is \$17,820,157. The operation cost of the Sheriff's department is supplemented with a \$1,899,571 appropriation from the General fund. From this fund the County must make a rent/lease payment for the construction of the new law enforcement center of \$2,854,653.

The County's one-half cent law enforcement sales tax was passed in a vote in 2007 and will run until the completion of construction and payment on a new jail facility. The sales tax will drop to a three-eighths cent sales tax to continue to cover the operations of the Cole County Sheriff's department and the jail facility.

## **Training Fund**

The Cole County Sheriff's Department also receives fees which are used for the training and education of the office in the Training Fund. The Training Fund consists of two departments one is for the Cole County Sheriff's Department and the other is for the training and education of the Prosecuting Attorney's office. The FY 2017 budget for the Training Fund for the Sheriff's department is \$12,975.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>							
<b>Dept 701 - ADMINISTRATION</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
600-701-42932.000	SALES TAX INCOME	5,936,718	5,918,671	6,145,334	6,150,358	6,257,522	6,130,220
	TAXES	5,936,718	5,918,671	6,145,334	6,150,358	6,257,522	6,130,220
LICENSES, PERMITS & FEES							
600-701-43260.000	ANIMAL CONTROL	0	500	0	200	0	0
600-701-44797.000	TRANSFERS IN	1,978,779	2,054,854	2,041,756	2,103,330	1,960,991	1,962,901
	LICENSES, PERMITS & FEES	1,978,779	2,055,354	2,041,756	2,103,530	1,960,991	1,962,901
MISCELLANEOUS							
600-701-43709.000	FUNDRAISING INCOME	23,949	0	0	0	0	0
600-701-46006.000	WORKERS' COMPENSATION	1,628	0	2,730	0	0	0
600-701-46241.000	INSURANCE	8,562	11,744	12,808	0	0	0
600-701-46265.000	MEETING-TRAVEL-DUES	0	0	200	0	0	0
600-701-46719.000	CASH FORWARD	0	5,852,821	0	0	6,963,855	7,077,589
600-701-46723.000	COPY REIMBURSEMENT	465	700	908	700	0	0
600-701-46761.000	MISCELLANEOUS	19,163	0	2,773	0	0	0
	MISCELLANEOUS	53,767	5,853,521	19,419	700	6,963,855	7,077,589
SALE OF GENERAL FIXED ASSETS							
600-701-46789.000	SURPLUS PROPERTY	12,865	30,000	13,465	30,000	15,000	15,000
	SALE OF GENERAL FIXED ASSETS	12,865	30,000	13,465	30,000	15,000	15,000
INTEREST							
600-701-47739.000	INTEREST EARNED	83,978	68,000	88,267	82,000	80,000	80,000
	INTEREST	83,978	68,000	88,267	82,000	80,000	80,000
GRANTS & REIMBURSEMENTS							
600-701-48233.000	BULLETPROOF VEST GRANT	3,315	12,605	2,953	19,350	19,350	19,350
600-701-48611.000	MUSTANG 1 GRANT	182,188	91,861	63,704	72,691	72,691	15,042
600-701-48799.000	HIGHWAY SAFETY	11,139	25,700	4,408	18,425	18,425	18,425
600-701-48813.000	CRIMINAL ASSET SEIZURE	0	0	0	0	0	0
600-701-48817.000	JUSTICE ASSISTANT	8,180	7,307	7,307	6,602	6,602	6,602
600-701-49650.000	DSSSF GRANT	43,944	10,036	6,451	0	0	0
	GRANTS & REIMBURSEMENTS	248,766	74,918	84,823	117,068	117,068	59,419
<b>TOTAL ESTIMATED REVENUES - 701</b>		<b>8,314,873</b>	<b>14,084,899</b>	<b>8,393,064</b>	<b>8,483,656</b>	<b>15,394,436</b>	<b>15,325,129</b>
<b>Dept 702-SUPPORT SERVICES</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
600-702-43722.000	CIVIL FEES	160,877	165,000	163,599	158,000	160,000	160,000
600-702-43723.000	CIVIL SUPPLEMENTATION FEE	0	265,000	234,936	255,000	255,000	255,000
600-702-43732.000	GEN EXECUTION FEES	284,749	315,000	274,837	293,000	290,000	290,000
600-702-43790.000	SEQUESTRATION	74,377	66,000	61,651	70,000	66,000	66,000
	LICENSES, PERMITS & FEES	520,003	811,000	735,023	776,000	771,000	771,000
<b>TOTAL ESTIMATED REVENUES - 702</b>		<b>520,003</b>	<b>811,000</b>	<b>735,023</b>	<b>776,000</b>	<b>771,000</b>	<b>771,000</b>

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Dept 703-PATROL DIVISION</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
600-703-43801.000	REIMB PERSONNEL SERVICE	104,143	109,794	78,000	110,052	109,794	105,928
	LICENSES, PERMITS & FEES	104,143	109,794	78,000	110,052	109,794	105,928
GRANTS & REIMBURSEMENTS							
600-703-49350.000	SCHOOL RESOURCE GRANT	26,754	0	0	0	0	0
	GRANTS & REIMBURSEMENTS	26,754	0	0	0	0	0
<b>TOTAL ESTIMATED REVENUES - 703</b>		130,897	109,794	78,000	110,052	109,794	105,928
<b>Dept 704-JAIL DIVISION</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
600-704-43208.000	BOARD OF PRISONERS	443,124	320,000	650,518	450,000	450,000	450,000
600-704-43208.001	FEDERAL PRISONERS	875,624	780,000	885,772	950,000	875,000	875,000
600-704-43208.002	MENTAL HEALTH	131,410	131,600	109,972	131,600	131,600	131,600
600-704-43231.000	CRIMINAL FEE	17,988	20,000	17,501	18,000	18,000	18,000
600-704-43234.000	EXTRADITION ACCOUNT	7,721	20,000	22,863	30,000	20,000	20,000
600-704-43503.000	INMATE SECURITY BIOMETRIC	14,241	14,000	13,848	13,500	13,500	13,500
600-704-43725.000	CELL BLOCK PHONES	104,497	90,000	67,753	74,000	74,000	74,000
600-704-43776.000	TRANSPORTING PRISONERS	10,269	12,000	9,539	10,000	10,000	10,000
600-704-43777.000	INMATE COMMISSARY	12,758	12,000	12,991	13,000	13,000	13,000
600-704-43779.000	CREDIT CARD CONVENIENCE	1,189	1,100	2,504	3,000	3,000	3,000
	LICENSES, PERMITS & FEES	1,618,821	1,400,700	1,793,261	1,693,100	1,608,100	1,608,100
MISCELLANEOUS							
600-704-46261.000	MEDICAL SERVICES	12,948	10,000	10,920	10,000	10,000	10,000
	MISCELLANEOUS	12,948	10,000	10,920	10,000	10,000	10,000
<b>TOTAL ESTIMATED REVENUES - 704</b>		1,631,769	1,410,700	1,804,181	1,703,100	1,618,100	1,618,100
<b>TOTAL ESTIMATED REVENUES (ALL DEPTS)</b>		10,597,542	16,416,393	11,010,268	11,072,808	17,893,330	17,820,157

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>							
<b>Dept 701 - ADMINISTRATION</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
600-701-51001.000	SALARIES	324,110	335,351	335,351	351,201	343,177	175,560
600-701-51001.002	OVER TIME	6,637	27,029	2,895	23,000	23,000	16,000
600-701-51002.000	SOCIAL SECURITY	23,757	27,733	24,536	28,627	28,013	14,655
600-701-51003.000	LAGERS	37,701	41,484	35,893	41,327	40,442	22,623
600-701-51005.000	HEALTH/DENTAL/LIFE	54,376	54,540	54,540	56,065	55,225	23,462
600-701-51006.000	WORKERS COMPENSATION	5,595	5,600	4,080	4,500	4,200	4,200
600-701-51008.000	UNEMPLOYMENT COMP	140	2,500	0	2,500	2,500	2,500
	PERSONAL SERVICES	452,316	494,237	457,295	507,220	496,557	259,000
CONTRACTUAL SERVICES							
600-701-52263.000	BANK SERVICE CHARGES	0	1,000	1,000	1,000	1,000	1,000
600-701-52283.000	PROFESSIONAL SERVICES	2,528	10,000	3,112	10,000	10,000	10,000
600-701-52305.000	CRIME STOPPERS	0	0	0	0	0	2,000
600-701-52811.000	911 SYSTEM	292	185,233	185,232	185,233	183,505	183,505
600-701-53501.000	TAX INCREMENT FINANCING	10,325	12,705	12,704	11,000	15,000	15,000
	CONTRACTUAL SERVICES	13,145	208,938	202,048	207,233	209,505	211,505
MATERIALS AND SUPPLIES							
600-701-53205.000	BONDS-INSURANCE	50	1,050	988	350	350	350
600-701-53211.000	BUILDING REPAIR/MAINT	27,016	38,000	36,277	38,000	38,000	38,000
600-701-53212.000	BUILDING SUPPLIES	30,523	42,500	42,445	35,000	35,000	35,000
600-701-53213.000	COMMUNICATIONS	17,726	18,072	16,978	18,100	18,000	18,000
600-701-53213.002	CELLULAR PHONE	3,106	3,300	3,244	3,300	3,300	3,300
600-701-53213.004	RADIOS	767	500	60	500	500	500
600-701-53213.005	INTERNET	7,991	8,700	8,230	8,700	8,400	8,400
600-701-53225.000	EQUIP SERVICE CONTRACT	97,145	105,000	86,811	109,480	109,480	109,480
600-701-53226.000	EQUIPMENT REPAIRS	140	4,000	2,263	4,000	4,000	4,000
600-701-53241.000	INSURANCE	229,183	260,705	248,499	242,000	242,000	246,500
600-701-53241.010	WORKERS COMPENSATION	5,397	9,400	6,910	9,400	9,400	9,400
600-701-53247.000	LAW ENFORCEMENT SUPPLIES	23,623	30,000	27,043	30,000	30,000	30,000
600-701-53247.001	SWAT SUPPLIES	1,881	2,500	1,388	2,500	2,500	2,500
600-701-53247.002	AMMO	8,168	9,000	189	9,000	9,000	9,000
600-701-53254.000	RENT/LEASE PAYMENT	2,889,711	2,895,370	2,888,506	2,892,545	2,854,653	2,854,653
600-701-53261.000	MEDICAL SERVICES	0	0	0	0	0	0
600-701-53261.012	DRUG TESTING	3,560	9,150	6,973	6,000	6,000	6,000
600-701-53265.000	MEETING-TRAVEL-DUES	4,971	6,000	5,895	6,000	6,000	6,000
600-701-53265.002	MILEAGE	172	250	249	250	250	250
600-701-53269.000	NOTARY EXPENSE	44	150	107	350	350	350
600-701-53271.000	INVESTIGATIONS	15,040	15,500	13,209	15,500	15,500	15,500
600-701-53273.000	OFFICE SUPPLIES	26,272	27,000	26,462	27,000	27,000	27,000
600-701-53279.000	POSTAGE	604	1,000	201	1,000	1,000	1,000
600-701-53281.000	PRINTING & BINDING	876	2,000	1,268	2,000	2,000	2,000
600-701-53285.000	PUBLIC NOTICES	2,200	2,200	2,200	2,800	2,800	2,800
600-701-53287.000	PUBLICATIONS	398	500	500	500	500	500
600-701-53297.000	UNIFORM & EQUIP ALLOW	23,263	27,000	23,966	27,000	27,000	27,000
600-701-53298.000	UTILITIES	225,724	258,181	228,263	245,000	245,000	245,000
600-701-53299.001	FUEL	11,770	13,000	7,208	13,000	13,000	13,000
600-701-53299.002	OIL	300	360	240	360	360	360
600-701-53299.004	TIRES	1,363	1,500	462	1,500	1,500	1,500
600-701-53299.005	PARTS	2,243	5,000	4,191	5,000	5,000	5,000
600-701-53299.006	REPAIRS	21,915	25,000	16,269	25,000	25,000	25,000
600-701-53304.000	K-9 PROGRAM	771	2,500	2,336	2,500	2,500	2,500
600-701-53738.000	FEES	2,776	450	20	450	3,950	3,950
600-701-53780.000	COMPUTER SERVICES	0	0	0	64,780	0	0
600-701-53920.000	SHERIFF EMERGENCY	(9,354)	0	0	0	0	0
	MATERIALS AND SUPPLIES	3,677,335	3,824,838	3,709,850	3,848,865	3,749,293	3,753,793

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Dept 701 - ADMINISTRATION</b>							
OTHER SERVICES AND CHARGES							
600-701-53709.000	FUNDRAISING EXPENSE	16,198	0	0	0	0	0
600-701-56216.000	CONTINGENCY EXPENSE	0	5,991,774	0	0	7,122,878	7,115,025
600-701-56722.000	CIVIL FEES	50,694	55,656	26,104	80,000	85,000	79,551
600-701-56761.000	MISCELLANEOUS	0	969	969	0	0	0
	OTHER SERVICES AND CHARGES	66,892	6,048,399	27,073	80,000	7,207,878	7,194,576
CAPITAL OUTLAY							
600-701-54903.000	CAPITAL IMPRVMT-SHERIFF	434,048	301,409	288,892	401,592	401,592	401,592
	CAPITAL OUTLAY	434,048	301,409	288,892	401,592	401,592	401,592
GRANTS							
600-701-58233.000	BULLETPROOF VEST GRANT	18,620	7,848	5,905	38,700	38,700	34,018
600-701-58611.000	MUSTANG 1 GRANT	133,614	70,744	51,096	54,518	54,518	13,369
600-701-58775.000	HIGHWAY SAFETY GRANT	0	925	729	925	925	925
600-701-58813.000	CRIMINAL ASSET SEIZURE	3,995	6,875	0	6,875	6,875	6,875
600-701-58817.000	JUSTICE ASSISTANT	8,180	7,307	7,307	6,602	6,602	6,602
	GRANTS	164,409	93,699	65,037	107,620	107,620	61,789
<b>TOTAL APPROPRIATIONS - 701</b>		4,808,145	10,982,938	4,750,195	5,152,530	12,172,445	11,882,255
<b>Dept 702-SUPPORT SERVICES</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
600-702-51001.000	SALARIES	428,595	473,594	473,594	529,518	523,869	681,052
600-702-51001.001	PART TIME	93,862	93,907	93,907	96,057	96,057	96,057
600-702-51001.002	OVER TIME	2,824	3,999	3,999	5,000	5,000	12,000
600-702-51002.000	SOCIAL SECURITY	38,457	41,310	41,310	48,240	47,808	60,340
600-702-51003.000	LAGERS	45,257	45,071	45,071	54,132	51,890	72,997
600-702-51005.000	HEALTH/DENTAL/LIFE	92,874	102,964	102,964	112,095	110,598	140,951
600-702-51006.000	WORKERS COMPENSATION	8,244	6,983	4,731	5,000	5,000	5,000
	PERSONAL SERVICES	710,113	767,828	765,576	850,042	840,222	1,068,397
MATERIALS AND SUPPLIES							
600-702-53265.000	MEETING-TRAVEL-DUES	2,399	6,000	4,964	6,000	6,000	6,000
600-702-53299.001	FUEL	7,874	8,000	5,941	8,000	8,000	8,000
600-702-53299.002	OIL	220	300	240	300	300	300
600-702-53299.004	TIRES	816	1,000	0	1,000	1,000	1,000
600-702-53299.005	PARTS	2,316	3,500	1,518	3,500	3,500	3,500
	MATERIALS AND SUPPLIES	13,625	18,800	12,663	18,800	18,800	18,800
OTHER SERVICES AND CHARGES							
600-702-53723.000	CIVIL SUPPLEMENTATION FEE	0	265,000	240,241	255,000	255,000	255,000
	OTHER SERVICES AND CHARGES	0	265,000	240,241	255,000	255,000	255,000
<b>TOTAL APPROPRIATIONS - 702</b>		723,738	1,051,628	1,018,480	1,123,842	1,114,022	1,342,197
<b>Dept 703-PATROL DIVISION</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
600-703-51001.000	SALARIES	1,080,718	1,147,898	1,147,898	1,269,030	1,186,201	1,161,680
600-703-51001.001	PART TIME	12,418	20,416	20,416	21,480	21,480	21,480
600-703-51001.002	OVER TIME	78,786	83,079	83,079	85,000	85,000	85,000
600-703-51002.000	SOCIAL SECURITY	87,201	93,124	93,124	105,227	98,892	97,016
600-703-51003.000	LAGERS	119,004	124,739	124,739	151,000	141,170	144,312
600-703-51005.000	HEALTH/DENTAL/LIFE	183,008	194,011	193,480	234,639	208,851	217,364

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Dept 703-PATROL DIVISION</b>							
PERSONAL SERVICES							
600-703-51006.000	WORKERS COMPENSATION	23,328	23,500	22,723	23,500	23,500	23,500
	PERSONAL SERVICES	1,584,463	1,686,767	1,685,459	1,889,876	1,765,094	1,750,352
MATERIALS AND SUPPLIES							
600-703-53265.000	MEETING-TRAVEL-DUES	4,063	7,500	5,213	7,500	7,500	7,500
600-703-53299.001	FUEL	74,549	102,700	59,458	91,500	91,500	91,500
600-703-53299.002	OIL	2,607	3,100	2,541	3,100	3,100	3,100
600-703-53299.004	TIRES	7,230	13,000	8,898	13,000	13,000	13,000
600-703-53299.005	PARTS	13,282	20,000	10,991	20,000	20,000	20,000
600-703-53305.000	DARE DONATIONS	2,999	3,000	3,000	3,000	3,000	3,000
	MATERIALS AND SUPPLIES	104,730	149,300	90,101	138,100	138,100	138,100
GRANTS							
600-703-59350.000	SCHOOL RESOURCE GRANT	26,754	0	0	0	0	0
	GRANTS	26,754	0	0	0	0	0
<b>TOTAL APPROPRIATIONS - 703</b>		1,715,947	1,836,067	1,775,560	2,027,976	1,903,194	1,888,452
<b>Dept 704-JAIL DIVISION</b>							
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
600-704-51001.000	SALARIES	1,169,860	1,243,019	1,209,311	1,355,672	1,342,658	1,345,954
600-704-51001.001	PART TIME	98,322	110,000	99,913	110,000	110,000	110,000
600-704-51001.002	OVER TIME	93,349	92,979	66,104	75,000	75,000	75,000
600-704-51002.000	SOCIAL SECURITY	100,893	110,619	101,938	117,862	116,867	117,101
600-704-51003.000	LAGERS	115,397	141,659	108,361	158,245	156,092	157,570
600-704-51005.000	HEALTH/DENTAL/LIFE	235,050	248,791	234,998	296,929	285,601	277,800
600-704-51006.000	WORKERS COMPENSATION	25,165	26,824	26,824	27,000	27,000	27,000
	PERSONAL SERVICES	1,838,036	1,973,891	1,847,449	2,140,708	2,113,218	2,110,425
MATERIALS AND SUPPLIES							
600-704-53208.000	BOARD OF PRISONERS	6,454	8,000	5,642	6,500	6,500	6,500
600-704-53233.000	FOOD	223,290	235,000	198,538	235,000	235,000	235,000
600-704-53234.000	EXTRADITION	18,221	20,000	16,060	30,000	20,000	20,000
600-704-53239.000	INMATE CLOTHING & BED	14,525	17,000	14,032	17,000	17,000	17,000
600-704-53261.000	MEDICAL SERVICES	146,396	182,000	156,007	190,000	190,000	190,000
600-704-53262.000	MEDICATION & DRUGS	56,633	63,000	58,631	63,000	63,000	63,000
600-704-53265.000	MEETING-TRAVEL-DUES	4,314	5,000	2,202	5,000	5,000	5,000
600-704-53299.001	FUEL	8,254	10,000	8,335	10,000	10,000	10,000
600-704-53299.002	OIL	180	320	160	320	320	320
600-704-53299.004	TIRES	1,374	1,600	144	1,600	1,600	1,600
600-704-53299.005	PARTS	1,797	3,000	1,009	3,000	3,000	3,000
	MATERIALS AND SUPPLIES	481,438	544,920	460,760	561,420	551,420	551,420
OTHER SERVICES AND CHARGES							
600-704-56503.000	INMATE SECURITY BIOMETRIC	30,006	26,949	8,382	42,950	39,031	45,408
	OTHER SERVICES AND CHARGES	30,006	26,949	8,382	42,950	39,031	45,408
<b>TOTAL APPROPRIATIONS - 704</b>		2,349,480	2,545,760	2,316,591	2,745,078	2,703,669	2,707,253
<b>TOTAL APPROPRIATIONS (ALL DEPTS)</b>		9,597,310	16,416,393	9,860,826	11,049,426	17,893,330	17,820,157
<b>NET OF REVENUES/APPROPRIATIONS</b>		1,000,232	0	1,149,442	23,382	0	0

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 240 - TRAINING FUND</b>							
<b>Dept 912 - TRAINING SHERIFF</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
240-912-43223.000	POST COMMISSION TRAINING	2,995	3,200	2,844	3,200	3,200	3,200
240-912-43738.000	FEES	6,402	6,300	6,205	6,100	6,100	6,100
	LICENSES, PERMITS & FEES	9,397	9,500	9,049	9,300	9,300	9,300
MISCELLANEOUS							
240-912-46719.000	CASH FORWARD	0	1,605	0	5,000	5,000	3,650
	MISCELLANEOUS	0	1,605	0	5,000	5,000	3,650
INTEREST							
240-912-47739.000	INTEREST EARNED	42	30	34	25	25	25
	INTEREST	42	30	34	25	25	25
<b>TOTAL ESTIMATED REVENUES</b>		9,439	11,135	9,083	14,325	14,325	12,975
<b>APPROPRIATIONS</b>							
MATERIALS AND SUPPLIES							
240-912-53223.000	POST COMMISSION TRAINING	2,995	3,200	2,844	3,200	3,200	3,200
240-912-53810.000	ED/TRAINING SEMINARS	7,611	7,935	4,193	11,125	11,125	9,775
	MATERIALS AND SUPPLIES	10,606	11,135	7,037	14,325	14,325	12,975
<b>TOTAL APPROPRIATIONS</b>		10,606	11,135	7,037	14,325	14,325	12,975
<b>NET OF REVENUES/APPROPRIATIONS</b>		(1,167)	0	2,046	0	0	0

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 310 - SHERIFF REVOLVING FUND</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
310-450-43738.000	FEES	98,001	100,000	128,924	180,000	150,000	30,000
	LICENSES, PERMITS & FEES	98,001	100,000	128,924	180,000	150,000	30,000
MISCELLANEOUS							
310-450-46719.000	CASH FORWARD	0	169,300	0	245,000	262,436	230,022
	MISCELLANEOUS	0	169,300	0	245,000	262,436	230,022
INTEREST							
310-450-47739.000	INTEREST EARNED	1,707	1,350	2,639	2,500	2,250	2,250
	INTEREST	1,707	1,350	2,639	2,500	2,250	2,250
<b>TOTAL ESTIMATED REVENUES</b>		99,708	270,650	131,563	427,500	414,686	262,272
<b>APPROPRIATIONS</b>							
Dept 450-SHERIFF REVOLVING FUND							
OTHER SERVICES AND CHARGES							
310-450-56100.000	GENERAL GOVERNMENT	8,319	270,650	70,841	427,500	414,686	262,272
	OTHER SERVICES AND CHARGES	8,319	270,650	70,841	427,500	414,686	262,272
<b>TOTAL APPROPRIATIONS</b>		8,319	270,650	70,841	427,500	414,686	262,272
<b>NET OF REVENUES/APPROPRIATIONS</b>		91,389	0	60,722	0	0	0

# Emergency Services

## **Emergency Medical Services Sales Tax**

The County one-half cent emergency medical services sales tax was passed by a vote of the people in 2008. The collection of the new sales tax did not start until April 2009. The sales tax is to reduce the total property tax levy annually by sixty percent of the total amount of sales tax collected in the same tax year; with the remaining sales tax revenue generated being used for the funding of a countywide ambulance service and associated emergency treatment.

The FY 2017 appropriation from the one-half cent emergency medical services sales tax is \$7,821,239.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 650 - EMERGENCY SERV SALES TAX</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
650-901-42932.00	SALES TAX INCOME	5,936,625	5,918,671	6,145,234	0	6,257,476	6,130,220
	TAXES	5,936,625	5,918,671	6,145,234	0	6,257,476	6,130,220
MISCELLANEOUS							
650-901-46719.00	CASH FORWARD	0	1,275,964	0	0	1,795,302	1,672,019
650-901-46761.00	MISCELLANEOUS	0	0	6,691	0	0	0
	MISCELLANEOUS	0	1,275,964	6,691	0	1,795,302	1,672,019
INTEREST							
650-901-47739.00	INTEREST EARNED	20,995	20,000	19,475	0	19,000	19,000
	INTEREST	20,995	20,000	19,475	0	19,000	19,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>5,957,620</b>	<b>7,214,635</b>	<b>6,171,400</b>	<b>0</b>	<b>8,071,778</b>	<b>7,821,239</b>
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
650-901-52283.00	PROFESSIONAL SERVICES	0	186,000	113,498	0	100,000	100,000
650-901-52303.00	FIRST RESPONDERS	50,000	50,000	50,000	0	50,000	50,000
650-901-52811.00	911 SYSTEM	174,278	220,382	220,382	0	183,212	183,212
650-901-53501.00	TAX INCREMENT FINANCING	467	12,705	12,704	0	15,000	15,000
	CONTRACTUAL SERVICES	174,745	469,087	396,584	0	298,212	348,212
CAPITAL OUTLAY							
650-901-54905.00	CAPITAL IMPROVEMENTS	530,122	386,634	302,689	0	506,514	545,014
650-901-54918.00	AMBULANCE	196,503	220,000	211,308	0	220,000	220,000
	CAPITAL OUTLAY	726,625	606,634	513,997	0	726,514	765,014
OTHER SERVICES AND CHARGES							
650-901-56216.00	CONTINGENCY EXPENSE	0	1,274,149	0	0	1,963,906	1,924,077
	OTHER SERVICES AND CHARGES	0	1,274,149	0	0	1,963,906	1,924,077
MATERIALS AND SUPPLIES							
650-901-56794.00	TRANSFER-FUND	4,736,040	4,864,764	4,864,764	0	5,033,146	4,783,936
	MATERIALS AND SUPPLIES	4,736,040	4,864,764	4,864,764	0	5,033,146	4,783,936
<b>TOTAL APPROPRIATIONS</b>		<b>5,687,410</b>	<b>7,214,634</b>	<b>5,775,345</b>	<b>0</b>	<b>8,071,778</b>	<b>7,821,239</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>270,210</b>	<b>1</b>	<b>396,055</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **Emergency Medical Services Enterprise Fund**

The County decided to take over ambulance services for Cole County in 2009 and will charge a fee to the public for this service. This fund will also be supplemented with funds from the Emergency Medical Services Sales Tax because it is not currently self-supporting.

The FY 2017 appropriation from the Emergency Medical Services Enterprise Fund is \$5,179,971.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 660 - EMS FUND</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
660-401-43738.00	FEES	2,946,441	2,900,000	3,011,236	2,926,000	2,900,000	2,900,000
660-401-44797.00	TRANSFERS IN	1,106,000	1,106,000	1,106,000	1,106,000	1,203,000	1,031,672
	LICENSES, PERMITS & FEES	4,052,441	4,006,000	4,117,236	4,032,000	4,103,000	3,931,672
MISCELLANEOUS							
660-401-46719.00	CASH FORWARD	0	995,960	0	0	1,054,519	1,236,299
660-401-46761.00	MISCELLANEOUS	5,755	2,500	586	0	0	0
	MISCELLANEOUS	5,755	998,460	586	0	1,054,519	1,236,299
INTEREST							
660-401-47739.00	INTEREST EARNED	14,619	11,000	13,254	0	12,000	12,000
	INTEREST	14,619	11,000	13,254	0	12,000	12,000
<b>TOTAL ESTIMATED REVENUES</b>		4,072,815	5,015,460	4,131,076	4,032,000	5,169,519	5,179,971
<b>APPROPRIATIONS</b>							
PERSONAL SERVICES							
660-401-51001.00	SALARIES	1,636,136	1,762,421	1,683,127	2,080,180	2,006,835	2,006,835
660-401-51001.00	PART TIME	209,036	212,776	155,356	225,000	225,000	225,000
660-401-51001.00	OVER TIME	411,987	437,960	437,960	556,195	450,000	450,000
660-401-51002.00	SOCIAL SECURITY	160,920	181,548	162,410	145,673	220,122	220,122
660-401-51003.00	LAGERS	208,529	225,558	196,822	211,369	294,417	294,417
660-401-51005.00	HEALTH/DENTAL/LIFE	341,038	355,219	348,880	354,079	401,727	404,579
660-401-51006.00	WORKERS COMPENSATION	62,741	63,000	58,829	63,000	60,000	60,000
660-401-51008.00	UNEMPLOYMENT COMP	0	2,500	0	0	2,500	2,500
660-401-51070.00	PENSION EXPENSE - LAGERS	(63,129)	0	0	0	0	0
660-401-51071.00	PENSION EXPENSE - CERF	(9,545)	0	0	0	0	0
	PERSONAL SERVICES	2,957,713	3,240,982	3,043,384	3,635,496	3,660,601	3,663,453
CONTRACTUAL SERVICES							
660-401-52243.00	REFUNDS	15,319	30,000	9,048	30,000	15,000	15,000
660-401-52263.00	BANK SERVICE CHARGES	8,708	10,500	9,189	10,500	9,300	9,300
660-401-52283.00	PROFESSIONAL SERVICES	18,000	18,000	18,000	24,150	24,150	24,150
	CONTRACTUAL SERVICES	42,027	58,500	36,237	64,650	48,450	48,450
MATERIALS AND SUPPLIES							
660-401-53211.00	BUILDING REPAIR/MAINT	2,507	4,000	2,834	4,000	3,080	3,080
660-401-53212.00	BUILDING SUPPLIES	4,879	7,000	5,182	6,000	6,000	6,000
660-401-53213.00	COMMUNICATIONS	11,525	11,845	11,507	11,880	12,100	12,100
660-401-53213.00	CELLULAR PHONE	9,872	10,010	10,010	10,000	9,900	9,900
660-401-53213.01	INTERNET	7,479	7,236	6,271	7,236	5,800	5,800
660-401-53225.00	EQUIP SERVICE CONTRACT	34,364	48,275	47,999	63,437	71,225	74,725
660-401-53226.00	EQUIPMENT REPAIRS	0	0	0	0	0	3,000
660-401-53241.00	INSURANCE	3,835	5,300	5,272	5,300	5,400	6,100
660-401-53241.00	AUTO	15,836	17,000	16,741	17,000	15,600	16,000
660-401-53241.00	MEDICAL MALPRACTICE	5,749	6,145	6,143	6,145	6,500	6,500
660-401-53241.01	WORKERS COMPENSATION	1,308	5,000	2,849	5,000	5,000	5,000
660-401-53248.00	LAUNDRY SERVICES	13,563	16,100	14,329	15,600	15,000	15,000
660-401-53254.00	RENT/LEASE PAYMENT	19,926	80,800	76,082	80,800	80,800	80,800
660-401-53261.00	MEDICAL SERVICES	11,696	12,250	5,391	12,250	3,036	3,036
660-401-53261.00	MEDICAL SUPPLIES	123,812	135,000	133,795	161,710	137,511	137,511
660-401-53261.00	MEDICAL EQUIPMENT	1,606	1,800	1,022	0	0	0
660-401-53261.01	DRUG TESTING	2,820	5,000	2,167	5,000	4,000	4,000
660-401-53265.00	MEETING-TRAVEL-DUES	0	0	0	2,000	0	0
660-401-53265.00	MEETINGS	264	500	365	500	1,500	1,500
660-401-53265.00	MILEAGE	124	1,000	148	1,000	1,000	1,000

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 660 - EMS FUND</b>							
MATERIALS AND SUPPLIES							
660-401-53265.00	TRAINING	4,773	6,000	5,542	6,000	10,000	10,000
660-401-53265.00	ORGANIZATIONS	1,280	1,740	540	4,700	3,840	3,840
660-401-53265.00	EDUCATION	4,164	4,000	3,617	4,000	0	0
660-401-53273.00	OFFICE SUPPLIES	4,257	5,107	5,107	5,000	5,000	5,000
660-401-53276.00	PARKING	0	820	810	0	0	0
660-401-53281.00	PRINTING & BINDING	540	5,000	1,792	3,000	3,000	3,000
660-401-53285.00	PUBLIC NOTICES	666	700	348	700	700	700
660-401-53287.00	PUBLICATIONS	390	500	247	500	500	500
660-401-53291.00	SAFETY EQUIPMENT	669	1,000	577	1,000	1,000	1,000
660-401-53297.00	UNIFORM & EQUIP ALLOW	0	0	0	0	0	0
660-401-53297.00	UNIFORMS	12,407	14,400	11,172	23,000	16,000	16,000
660-401-53298.00	UTILITIES	25,999	30,985	26,379	30,985	30,700	30,700
660-401-53299.00	FUEL	68,703	110,000	55,592	110,000	110,000	110,000
660-401-53299.00	LUBE/FLUIDS	14,967	17,000	13,394	17,000	17,000	17,000
660-401-53299.00	TIRES	13,864	18,000	11,376	18,000	18,000	18,000
660-401-53299.00	PARTS	12,856	20,000	19,934	14,000	14,200	14,200
660-401-53299.00	REPAIRS	35,489	50,000	42,015	50,000	50,000	50,000
660-401-53738.00	FEES	193,037	181,375	162,207	193,000	195,750	195,750
660-401-53780.00	COMPUTER SERVICES	22,040	13,996	13,996	13,966	13,996	13,996
660-401-56794.00	TRANSFER-FUND	148,380	87,405	87,405	87,405	87,330	87,330
	MATERIALS AND SUPPLIES	835,646	942,289	810,157	997,114	960,468	968,068
CAPITAL OUTLAY							
660-401-54901.00	OFFICE EQUIP/FURNITURE	0	1,000	957	5,000	0	0
	CAPITAL OUTLAY	0	1,000	957	5,000	0	0
OTHER SERVICES AND CHARGES							
660-401-56216.00	CONTINGENCY EXPENSE	0	772,689	0	0	500,000	500,000
660-401-56755.00	BAD DEBT EXPENSE	(167,718)	0	0	0	0	0
	OTHER SERVICES AND CHARGES	(167,718)	772,689	0	0	500,000	500,000
UNCLASSIFIED							
660-401-56443.00	DEP EXP HEALTH & WELFARE	389,030	0	30,123	0	0	0
	UNCLASSIFIED	389,030	0	30,123	0	0	0
<b>TOTAL APPROPRIATIONS</b>		4,056,698	5,015,460	3,920,858	4,702,260	5,169,519	5,179,971
<b>NET OF REVENUES/APPROPRIATIONS</b>		16,117	0	210,218	(670,260)	0	0

# Eugene Water

## **Eugene Water Fund**

The County decided to take over the Eugene Water system from trustees in 2012 and will charge a fee to the residents connected to the system for water service. This fund will also be supplemented with funds from the General Fund to update some of the current infrastructure. The loan from the General Fund will be paid back over the next 10 years and will be used to replace meters, replace pumps and paint the water tower.

The FY 2017 appropriation for the Eugene water fund is \$104,428.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 670 - EUGENE WATER FUND</b>							
<b>ESTIMATED REVENUES</b>							
LICENSES, PERMITS & FEES							
670-301-43738.000	FEES	26,930	28,000	24,576	22,680	25,000	25,000
670-301-43739.000	WATER DEPOSITS	50	0	0	0	0	0
	LICENSES, PERMITS & FEES	26,980	28,000	24,576	22,680	25,000	25,000
MISCELLANEOUS							
670-301-46719.000	CASH FORWARD	0	80,838	0	73,298	72,784	78,528
	MISCELLANEOUS	0	80,838	0	73,298	72,784	78,528
INTEREST							
670-301-47739.000	INTEREST EARNED	1,178	1,000	935	800	900	900
	INTEREST	1,178	1,000	935	800	900	900
GRANTS & REIMBURSEMENTS							
670-301-48810.000	ENGINEERING REPORT SERVICE	1,180	38,000	10,909	0	0	0
	GRANTS & REIMBURSEMENTS	1,180	38,000	10,909	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>29,338</b>	<b>147,838</b>	<b>36,420</b>	<b>96,778</b>	<b>98,684</b>	<b>104,428</b>
<b>APPROPRIATIONS</b>							
CAPITAL OUTLAY							
670-301-54905.000	CAPITAL IMPROVEMENTS	380	40,000	0	25,000	25,000	25,000
	CAPITAL OUTLAY	380	40,000	0	25,000	25,000	25,000
CONTRACTUAL SERVICES							
670-301-52283.000	PROFESSIONAL SERVICES	7,140	9,000	7,040	9,000	8,000	8,000
	CONTRACTUAL SERVICES	7,140	9,000	7,040	9,000	8,000	8,000
MATERIALS AND SUPPLIES							
670-301-53226.000	EQUIPMENT REPAIRS	1,268	4,000	1,387	4,000	4,000	4,000
670-301-53241.000	INSURANCE	133	200	139	142	150	150
670-301-53265.000	MEETING-TRAVEL-DUES	120	200	125	200	200	200
670-301-53265.002	MILEAGE	110	200	66	200	200	200
670-301-53273.000	OFFICE SUPPLIES	66	125	109	125	125	125
670-301-53279.000	POSTAGE	338	350	294	300	300	300
670-301-53298.000	UTILITIES	1,800	2,060	1,600	2,800	2,000	2,000
670-301-53738.000	FEES	1,099	300	249	500	300	330
670-301-53801.000	REIMB PERSONNEL SERVICES	6,090	13,600	6,978	13,600	13,600	13,600
670-301-56794.000	TRANSFER-FUND	6,667	6,667	6,667	6,667	6,667	6,667
	MATERIALS AND SUPPLIES	17,691	27,702	17,614	28,534	27,542	27,572
OTHER SERVICES AND CHARGES							
670-301-56216.000	CONTINGENCY EXPENSE	0	32,636	0	33,744	37,642	43,356
670-301-56761.000	MISCELLANEOUS	429	500	268	500	500	500
	OTHER SERVICES AND CHARGES	429	33,136	268	34,244	38,142	43,856
UNCLASSIFIED							
670-301-56443.000	DEP EXP HEALTH & WELFARE	4,075	0	0	0	0	0
	UNCLASSIFIED	4,075	0	0	0	0	0
GRANTS							
670-301-58810.000	ENGINEERING REPORT SERVICE	1,312	38,000	14,673	0	0	0
	GRANTS	1,312	38,000	14,673	0	0	0
<b>TOTAL APPROPRIATIONS</b>		<b>31,027</b>	<b>147,838</b>	<b>39,595</b>	<b>96,778</b>	<b>96,684</b>	<b>104,428</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>(1,689)</b>	<b>0</b>	<b>(3,175)</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Capital Improvement

## **Sales Tax**

The County one-half cent capital improvements sales tax was continued in a vote in 2016 and will run from 2017 to 2021. The capital improvement sales tax will be up for renewal by a vote of the people in 2021 to run from 2022 to 2026. The sales tax is split with 85% of the sales tax collected to be used for the maintenance of roads and bridges and the other 15% to be used for other county related capital improvements.

The FY 2017 appropriation from all revenues from the one-half cent capital improvements sale tax is \$10,139,602.

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>							
<b>Dept 802 - SALES TAX COURTHOUSE</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
700-802-42932.00	SALES TAX INCOME	892,067	887,801	923,100	0	76,888	73,302
	TAXES	892,067	887,801	923,100	0	76,888	73,302
MISCELLANEOUS							
700-802-46719.00	CASH FORWARD	0	616,742	0	0	616,212	768,618
700-802-46761.00	MISCELLANEOUS	19,104	0	0	0	0	0
	MISCELLANEOUS	19,104	616,742	0	0	616,212	768,618
INTEREST							
700-802-47739.00	INTEREST EARNED	10,813	8,000	8,061	0	0	0
	INTEREST	10,813	8,000	8,061	0	0	0
<b>TOTAL ESTIMATED REVENUES</b>		<b>921,984</b>	<b>1,512,543</b>	<b>931,161</b>	<b>0</b>	<b>693,100</b>	<b>841,920</b>
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
700-802-53501.00	TAX INCREMENT FINANCING	11,117	12,705	12,704	0	0	0
	CONTRACTUAL SERVICES	11,117	12,705	12,704	0	0	0
CAPITAL OUTLAY							
700-802-54606.00	COMPUTERIZATION	301,883	250,000	158,039	0	0	0
700-802-54905.00	CAPITAL IMPROVEMENTS	466,758	950,669	563,570	0	690,793	839,721
700-802-54915.00	AUTOMOBILES	26,602	24,000	18,098	0	0	0
	CAPITAL OUTLAY	795,243	1,224,669	739,707	0	690,793	839,721
OTHER SERVICES AND CHARGES							
700-802-56216.00	CONTINGENCY EXPENSE	0	248,295	0	0	0	0
	OTHER SERVICES AND CHARGES	0	248,295	0	0	0	0
MATERIALS AND SUPPLIES							
700-802-56794.00	TRANSFER-FUND	25,614	26,874	26,874	0	2,307	2,199
	MATERIALS AND SUPPLIES	25,614	26,874	26,874	0	2,307	2,199
<b>TOTAL APPROPRIATIONS</b>		<b>831,974</b>	<b>1,512,543</b>	<b>779,285</b>	<b>0</b>	<b>693,100</b>	<b>841,920</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>90,010</b>	<b>0</b>	<b>151,876</b>	<b>0</b>	<b>0</b>	<b>0</b>

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>							
<b>Dept 804 - SALES TAX COURTHOUSE (2017)</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
700-804-42932.00	SALES TAX INCOME	0	0	0	900,000	861,734	846,231
	TAXES	0	0	0	900,000	861,734	846,231
GRANTS & REIMBURSEMENTS							
700-804-44912.00	BROOKS PARK GRANT	0	0	0	0	0	38,000
	GRANTS & REIMBURSEMENTS	0	0	0	0	0	38,000
MISCELLANEOUS							
700-804-46719.00	CASH FORWARD	0	0	0	800,000	0	0
700-804-46761.00	MISCELLANEOUS	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	800,000	0	0
INTEREST							
700-804-47739.00	INTEREST EARNED	0	0	0	7,400	7,000	7,000
	INTEREST	0	0	0	7,400	7,000	7,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,707,400</b>	<b>868,734</b>	<b>891,231</b>
<b>APPROPRIATIONS</b>							
CONTRACTUAL SERVICES							
700-804-53501.00	TAX INCREMENT FINANCING	0	0	0	11,000	2,250	2,250
	CONTRACTUAL SERVICES	0	0	0	11,000	2,250	2,250
CAPITAL OUTLAY							
700-804-54606.00	COMPUTERIZATION	0	0	0	187,000	187,789	233,189
700-804-54905.00	CAPITAL IMPROVEMENTS	0	0	0	1,270,000	402,633	356,189
700-804-54915.00	AUTOMOBILES	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	1,457,000	590,422	589,378
OTHER SERVICES AND CHARGES							
700-804-56216.00	CONTINGENCY EXPENSE	0	0	0	212,526	250,000	189,562
	OTHER SERVICES AND CHARGES	0	0	0	212,526	250,000	189,562
GRANTS							
700-804-54912.00	BROOKS PARK GRANT	0	0	0	0	0	84,444
	GRANTS	0	0	0	0	0	84,444
MATERIALS AND SUPPLIES							
700-804-56794.00	TRANSFER-FUND	0	0	0	26,874	26,062	25,597
	MATERIALS AND SUPPLIES	0	0	0	26,874	26,062	25,597
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,707,400</b>	<b>868,734</b>	<b>891,231</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>							
<b>Dept 803 - SALES TAX ROAD &amp; BRIDGE</b>							
<b>ESTIMATED REVENUES</b>							
<b>TAXES</b>							
700-803-42932.00	SALES TAX INCOME	5,055,047	5,030,870	5,230,900	429,670	435,694	415,378
	TAXES	5,055,047	5,030,870	5,230,900	429,670	435,694	415,378
<b>LICENSES, PERMITS &amp; FEES</b>							
700-803-43908.00	BRIDGE CONSTRUCTION	0	0	0	0	0	0
700-803-43909.00	ROAD CONSTRUCTION	0	0	0	0	0	0
700-803-43910.00	NID CONSTRUCTION	0	0	0	0	0	0
700-803-43910.00	PARKVIEW MEADOWS NID	31,555	483,445	250,000	0	0	233,445
700-803-43910.00	RANDALL DRIVE NID	0	350,000	41,500	0	300,000	308,500
700-803-43920.00	JOINT CITY/COUNTY PROJECT	14,502	25,000	10,664	0	0	0
	LICENSES, PERMITS & FEES	46,057	858,445	302,164	0	300,000	541,945
<b>GRANTS &amp; REIMBURSEMENTS</b>							
700-803-43908.00	BRO PROJECTS	10,494	0	0	0	0	0
700-803-48355.00	SAFE ROUTES TO SCHOOL	250,000	0	77,708	0	0	0
	GRANTS & REIMBURSEMENTS	260,494	0	77,708	0	0	0
<b>MISCELLANEOUS</b>							
700-803-46719.00	CASH FORWARD	0	1,815,817	0	1,294,936	1,294,936	2,628,819
	MISCELLANEOUS	0	1,815,817	0	1,294,936	1,294,936	2,628,819
<b>INTEREST</b>							
700-803-47739.00	INTEREST EARNED	35,123	25,000	40,215	2,500	0	0
	INTEREST	35,123	25,000	40,215	2,500	0	0
<b>TOTAL ESTIMATED REVENUES</b>		5,396,721	7,730,132	5,651,087	1,727,106	2,030,630	3,586,142

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>							
<b>Dept 803 - SALES TAX ROAD &amp; BRIDGE</b>							
<b>APPROPRIATIONS</b>							
CAPITAL OUTLAY							
700-803-54902.00	VEH/HEAVY EQUIPMENT	315,044	290,000	257,909	0	0	22,968
700-803-54907.00	COOPERATIVE PROJECTS	1,333,792	1,203,611	521,224	850,000	300,000	875,000
700-803-54907.00	ALGOA RAILSPUR EXTENSION	0	50,000	15,497	0	200,000	230,000
700-803-54907.00	COOPERATIVE PROJECT RESERVE	0	461,359	0	0	350,000	300,000
700-803-54908.00	BRIDGE CONSTRUCTION	16,513	462	462	572,397	260,740	257,718
700-803-54908.00	WOODWARD LAKE STORMWATER	1,039,545	0	0	0	0	0
700-803-54908.00	CROSSROADS/S TOWN/RUSTIC OAKS	61,105	40,439	36,644	0	0	3,796
700-803-54908.00	BAGNALL DRIVE STORMWATER	151,806	0	0	0	0	0
700-803-54908.00	LIBERTY ROAD BRIDGE REPLACEMENT	0	506,000	138,007	0	0	375,000
700-803-54908.00	MEADOWBROOK ESTATES STORMWATER	0	86,914	0	0	75,000	90,000
700-803-54908.00	SOUTH LIBERTY ROAD LWC	0	0	0	0	240,000	240,000
700-803-54909.00	ROAD CONSTRUCTION	13,275	0	0	0	0	0
700-803-54909.00	SWIFT/BOISE BRULE UPGRADE	5,858	2,438,320	2,192,074	0	0	200,000
700-803-54910.00	NID CONSTRUCTION	0	0	0	0	0	0
700-803-54910.00	PARKVIEW MEADOWS NID	6,880	508,500	241,176	0	0	267,324
700-803-54910.00	RANDALL DRIVE NID	0	350,000	27,944	0	300,000	322,056
700-803-54920.00	JOINT CITY/COUNTY PROJECT	0	0	0	0	0	0
700-803-54920.00	FROG HOLLOW ROAD IMPROVEMENT	0	14,209	14,209	0	0	0
700-803-54926.00	MAJOR THOROUGHFARES	341,446	4,027	4,027	0	0	0
700-803-54927.00	VILLAGES	107	425,392	222,271	291,819	291,819	291,819
700-803-54927.00	2015 ASPHALT OVERLAY PROJECTS	16,770	0	0	0	0	0
700-803-54927.00	2015 CHIP SEAL PROGRAM	14,938	0	0	0	0	0
700-803-54928.00	RESURFACING	58,915	102,973	80,587	0	0	0
700-803-54928.00	2015 ASPHALT OVERLAY PROJECTS	513,805	0	0	0	0	98,000
700-803-54928.00	2015 CHIP SEAL PROGRAM	362,726	0	0	0	0	0
700-803-54928.00	2016 ASPHALT OVERLAY PROJECTS	0	742,000	643,808	0	0	0
700-803-54928.00	2016 CHIP SEAL PROGRAM	0	305,027	289,821	0	0	0
700-803-54929.00	SAFETY IMPROVEMENTS	15,116	0	0	0	0	0
CAPITAL OUTLAY		4,267,641	7,529,233	4,685,660	1,714,216	2,017,559	3,573,681
GRANTS							
700-803-54908.00	BRO PROJECTS	60	0	0	0	0	0
700-803-58355.00	SAFE ROUTES TO SCHOOL	158,465	0	0	0	0	0
700-803-58355.00	PIONEER TRAIL SRTS PROJECT	497,220	0	0	0	0	0
GRANTS		655,745	0	0	0	0	0
OTHER SERVICES AND CHARGES							
700-803-56216.00	CONTINGENCY EXPENSE	0	48,473	0	0	0	0
OTHER SERVICES AND CHARGES		0	48,473	0	0	0	0
MATERIALS AND SUPPLIES							
700-803-56794.00	TRANSFER-FUND	147,309	152,426	152,426	12,890	13,071	12,461
MATERIALS AND SUPPLIES		147,309	152,426	152,426	12,890	13,071	12,461
<b>TOTAL APPROPRIATIONS</b>		<b>5,070,695</b>	<b>7,730,132</b>	<b>4,838,086</b>	<b>1,727,106</b>	<b>2,030,630</b>	<b>3,586,142</b>
<b>NET OF REVENUES/APPROPRIATIONS</b>		<b>326,026</b>	<b>0</b>	<b>813,001</b>	<b>0</b>	<b>0</b>	<b>0</b>

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>							
<b>Dept 805 - SALES TAX ROAD &amp; BRIDGE (2017)</b>							
<b>ESTIMATED REVENUES</b>							
TAXES							
700-805-42932.00	SALES TAX INCOME	0	0	0	4,726,379	4,883,160	4,795,309
	TAXES	0	0	0	4,726,379	4,883,160	4,795,309
LICENSES, PERMITS & FEES							
700-805-43908.00	BRIDGE CONSTRUCTION	0	0	0	0	0	0
700-805-43909.00	ROAD CONSTRUCTION	0	0	0	0	0	0
700-805-43920.00	JOINT CITY/COUNTY PROJECT	0	0	0	0	0	0
	LICENSES, PERMITS & FEES	0	0	0	0	0	0
GRANTS & REIMBURSEMENTS							
700-805-43908.00	BRO PROJECTS	0	0	0	0	0	0
	GRANTS & REIMBURSEMENTS	0	0	0	0	0	0
MISCELLANEOUS							
700-805-46719.00	CASH FORWARD	0	0	0	0	0	0
	MISCELLANEOUS	0	0	0	0	0	0
INTEREST							
700-805-47739.00	INTEREST EARNED	0	0	0	22,500	25,000	25,000
	INTEREST	0	0	0	22,500	25,000	25,000
<b>TOTAL ESTIMATED REVENUES</b>		0	0	0	4,748,879	4,908,160	4,820,309

ACCOUNT	DESCRIPTION	2015 ACTIVITY	2016 AMENDED BUDGET	2016 ACTIVITY	2017 DEPARTMENT REQUESTED	2017 BUDGET OFFICER	2017 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>							
<b>Dept 805 - SALES TAX ROAD &amp; BRIDGE (2017)</b>							
<b>APPROPRIATIONS</b>							
Dept 805-SALES TAX ROAD/BRIDGE CAPITAL							
CONTRACTUAL SERVICES							
700-805-53501.00	TAX INCREMENT FINANCING	0	0	0	0	12,750	12,750
	CONTRACTUAL SERVICES	0	0	0	0	12,750	12,750
CAPITAL OUTLAY							
700-805-54902.00	VEH/HEAVY EQUIPMENT	0	0	0	290,000	290,000	290,000
700-805-54907.00	COOPERATIVE PROJECTS	0	0	0	465,000	115,000	115,000
700-805-54907.00	COOPERATIVE PROJECT RESERVE	0	0	0	0	350,000	350,000
700-805-54908.00	BRIDGE CONSTRUCTION	0	0	0	1,450,000	283,165	222,950
700-805-54908.00	CRSSRDS/S TOWN/RUSTIC	0	0	0	0	1,250,000	1,250,000
700-805-54909.00	ROAD CONSTRUCTION	0	0	0	530,000	0	0
700-805-54909.00	CRSSRDS/S TOWN/RUSTIC	0	0	0	0	400,000	400,000
700-805-54909.00	WATERFORD ROAD IMPROVEMENT	0	0	0	0	45,000	45,000
700-805-54909.00	MT HOPE ROAD IMPROVEMENT	0	0	0	0	15,000	15,000
700-805-54909.00	LOESCH ROAD IMPROVEMENT	0	0	0	0	70,000	70,000
700-805-54920.00	JOINT CITY/COUNTY PROJECT	0	0	0	0	0	0
700-805-54926.00	MAJOR THOROUGHFARES	0	0	0	0	0	0
700-805-54926.00	BUSINESS 50 WEST	0	0	0	0	150,000	150,000
700-805-54927.00	VILLAGES	0	0	0	280,000	280,000	280,000
700-805-54928.00	RESURFACING	0	0	0	1,250,000	1,250,000	1,250,000
700-805-54929.00	SAFETY IMPROVEMENTS	0	0	0	0	0	0
	CAPITAL OUTLAY	0	0	0	4,265,000	4,498,165	4,437,950
GRANTS							
700-805-54908.00	BRO PROJECTS	0	0	0	0	0	0
	GRANTS	0	0	0	0	0	0
OTHER SERVICES AND CHARGES							
700-805-56216.00	CONTINGENCY EXPENSE	0	0	0	192,088	250,000	225,000
	OTHER SERVICES AND CHARGES	0	0	0	192,088	250,000	225,000
MATERIALS AND SUPPLIES							
700-805-56794.00	TRANSFER-FUND	0	0	0	141,791	147,245	144,609
	MATERIALS AND SUPPLIES	0	0	0	141,791	147,245	144,609
<b>TOTAL APPROPRIATIONS</b>		0	0	0	4,598,879	4,908,160	4,820,309
<b>NET OF REVENUES/APPROPRIATIONS</b>		0	0	0	150,000	0	0