2026 BUDGET

Boone County Missouri

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How to Use This Document:

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

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

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

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

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

Special Instructions for *Digital Format Viewing*:

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

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

Table of Contents

Budget Message

Budget Message 1
Schedule of Commission Directed Changes to the Proposed Budget 33
Appropriation Order 36

General Information

Entity Structure and Organization 39
History of Boone County 40
County Office Directory 42
Boone County Facility Locations 43
Boone County Facility Address Directory 44
Organizational Chart 45
Budget Calendar and Process 46
Budget Revisions and Budget Amendments 47
Statutory Provisions Governing Circuit Court Budgets 48
Description of the Accounting and Budgeting Systems 49
Overview and Description of Special Revenue and Other Funds 57
Fiscal and Budget Policies 72
Summary of Long-Term Debt 77

Financial Summaries

(Excludes Capital Project Funds—See Capital Project Budgets Tab Section)

Overview and Description 81
Revenues, Expenditures, and Net Fund Balance—All Governmental Funds 82
Aggregate Revenues and Expenditures—All Governmental Funds Combined 83
Aggregate Revenues and Expenditures—General Fund 84
Aggregate Revenues and Expenditures—Road and Bridge Fund 85
Aggregate Revenues and Expenditures—Law Enforcement Services Fund 86
Aggregate Revenues and Expenditures—Community Children's Services Fund 87
Aggregate Revenues and Expenditures—911/Emergency Management Sales Tax Fund 88
Sales Tax Growth Rates 89

Fund Statements

(Excludes Capital Project Funds—See Capital Project Budgets Tab Section)

Overview and Description 91
All Governmental Funds Combined 92

Major Funds

General Fund 93
Road and Bridge Fund 95
Law Enforcement Services Fund 98
Community Children's Services Fund 99
911/Emergency Management Fund 101
Recovery Act Stimulus Fund 104

Nonmajor Funds

Special Revenue Funds (Combined) 105
Special Revenue Funds (Individual) 106
Debt Service Funds (Combined) 137
Debt Service Funds (Individual) 138

Internal Service & Enterprise Funds

Internal Service & Enterprise Funds (Combined) 146
Internal Service & Enterprise Funds (Individual) 147

Trust Funds

Private Purpose Trust Funds (Combined) 158
Private Purpose Trust Funds (Individual) 159

Personnel and Fixed Asset Summaries

Personnel Overview and Description 163
Summary of Personnel by Function 165
Summary of Personnel by Fund—10 Years 166
Summary of Personnel by Function—10 Years 170
Fixed Assets Summary 175
Total Fixed Assets by Fund 176

Operating Budgets-General Fund and Special Revenue Funds

Overview and Description 179

General Government Operations

Assessor	Dept. No. 2010, 1145	181
Auditor	Dept. No. 1110	186
Collector of Revenue		
Combined Budget Summary		190
Collector of Revenue & Tax Maintenance	Dept. No. 1150, 2110	192
County Association Dues	Dept. No. 1122	198
County Clerk & Elections		
Combined Budget Summary		199
County Clerk and Records Management	Dept. No. 1131, 1196	200
Elections and Registration	Dept. No. 1132, 1133, 2300, 2320	204
County Commission (including Centralia Office)	Dept. No. 1121, 1125	208
County Counselor	Dept. No. 1126	212
Emergency and Contingency	Dept. No. 1123	215
Human Resources & Risk Management		
Combined Budget Summary		216
Human Resources & Risk Management	Dept. No. 1115, 1191, 1192	218

Insurance Premiums & Activity	Dept. No. 1195, 2011, 2048, 2712, 6106, 6502, 6605	221
Information Technology and Mail Services		
Combined Budget Summary		225
Information Technology	Dept. No. 1170, 1171, 1172, 1173, 1174, 1176, 2012, 2083, 2703, 2708, 2709, 2905, 6107, 6501, 6604	229
Mail Services	Dept. No. 1194	241
Non-Departmental	Dept. No. 1190	243
Purchasing	Dept. No. 1118	246
Recorder of Deeds		
Combined Budget Summary		249
Recorder of Deeds & Record Preservation	Dept. No. 1160, 2800	250
Treasurer	Dept. No. 1140	253

Public Safety and Judicial—Circuit Court

Circuit Court Clerk		
Combined Budget Summary		257
Circuit Court Clerk & Circuit Clerk Garnishment Fee	Dept. No. 1221, 2860	259
13th Judicial Circuit Court		
Combined Budget Summary		263
Adult Court Operations	Dept. No. 1210, 1230,1244, 2820, 2821, 2830, 2831, 2850, 2904, 2908	266
Juvenile Court Operations	Dept. No. 1241, 1243, 2870	279
Juvenile Detention Operations	Dept. No. 1242, 2907	286

Public Safety and Judicial—Sheriff & Adult Detention

Combined Budget Summary		293
Sheriff Administration	Dept. No. 1228, 2909	297
Sheriff Enforcement Operations	Dept. No. 1251, 1253, 2501- 2502, 2510, 2520-2525,	301

	2530-2539, 2540, 2550, 2570, 2901	
Adult Detention Operations	Dept. No. 1255, 2560, 2902, 2906	312
Law Enforcement Training Center	Dept. No. 2910, 2911, 2912,6601, 6602, 6603	317

Public Safety and Judicial—Prosecuting Attorney

Combined Budget Summary		325
Prosecuting Attorney Operations	Dept. No. 1261, 1262, 2600, 2610, 2620, 2640, 2650, 2651, 2903	328
Child Support Enforcement	Dept. No. 1263	336

Public Safety and Judicial—911/Joint Communications and Emergency Management

911/Joint Communications		
Combined Budget Summary		339
911/Joint Communications Operations	Dept. No. 2701, 2704, 2706, 2710, 2711	341
Emergency Management		
Combined Budget Summary		348
Emergency Management Operations	Dept. No. 2100, 2101, 2702, 2707	350
911/Joint Communications Emergency Management – Sales Tax Revenue	Dept. No. 2700	355

Public Safety and Judicial—Other

Public Administrator	Dept. No. 1200	357
Medical Examiner	Dept. No. 1280	360
District Defender	Dept. No. 1285	361
Law Enforcement Sales Tax Revenue	Dept. No. 2900	362

Environment, Protective Inspection, and Infrastructure

Resource Management		
Combined Budget Summary		365
Resource Management Operations	Dept. No. 1340, 1360, 1370, 1710, 1711, 1720, 1725, 2045, 2046, 2081, 2082, 2142, 2170	367

Road and Bridge
Combined Budget Summary 381
Road and Bridge Operations Dept. No. 2040, 2041, 2042, 2043, 2044, 2047 383
Road and Bridge - Other
Road and Bridge Fund Revenues & Distributions to Cities and Road District Dept. No. 2049 391

Health & Community Services

Community Services
Combined Budget Summary 393
Community Services Operations Dept. No. 1420, 2030, 2130, 2131, 2132, 2160, 2161, 2162 395

Public Health Services Dept. No. 1410 404
Animal Control Dept. No. 1730 406
Civic Services Dept. No. 1430 408
National Opioid Settlement Community Health Dept. No. 2180 409

Other

Economic Support Dept. No. 1510 411
Boone County Fairgrounds Regional Recreation District Dept. No. 2150 412
Coronavirus Fiscal Recovery Dept. No. 2982, 2983 413

Operating Budgets-Other Funds

Overview and Description 415

Debt Service Funds

2015 Series Special Obligation Bonds -ECC Dept. No. 3060 417
2024 Series Special Obligation Bonds -LETC Dept. No. 3070
2008 Series Gen. Obligation Bonds-Sewer NIDS Dept. No. 3870
2010(A) Series Gen. Obligation Bonds-Sewer NIDS Dept. No. 3880
2010 Series Gen. Obligation Bonds-Sewer NIDS DNR Dept. No. 3890
2011(B) Series Gen. Obligation Bonds-Sewer NIDS Dept. No. 3920
2016 Series Gen. Obligation Bonds-Sewer NIDS Dept. No. 3930
2024 Series Gen. Obligation Bonds-Sewer NIDS Dept. No. 3940

Internal Service Funds

Self-Insured Health Insurance	Dept. No. 6000-6002	423
Self-Insured Dental Insurance	Dept. No. 6010	426
Facilities and Grounds Maintenance		
Combined Budget Summary		427
Facilities and Grounds Management	Dept. No. 2705, 6100, 6101, 6102, 6103, 6104, 6105, 6108	429
Capital Repairs and Replacements	Dept. No. 6200; 6220-6250	439
Building Utilities	Dept. No. 6210-6215	444
Childcare Center Operations	Dept. No. 6500	447
BCSO Regional Training Center Non-Departmental	Dept. No. 6600	450

Trust Funds

George Spencer Trust	Dept. No. 7200	451
Union Cemetery Maintenance Trust	Dept. No. 7210	452
Rocky Fork Cemetery Trust	Dept. No. 7230	453

Capital Project Budgets

Overview and Description 455
Description of Capital Improvement Planning Process 456
Overview of Capital Projects and Estimated Operating Impact 459
Summary of Capital Project Funds 461

Appendix

Overview and Description 465
Statistical and Demographic Information 466
- Principal Employers
- Demographic Statistics
- Assessed Values
- Property Tax Rates
- Taxable Sales by Category
- Schedule of Sales Tax Rates

Revenues by Source—10 Year History 475
- All Governmental Funds Combined (Excluding Capital Project Funds)
- General Fund (Major Fund)
- Road and Bridge Fund (Major Fund)
- Law Enforcement Services Fund (Major Fund)
- Community Children's Services Fund (Major Fund)
- 911/Emergency Management Sales Tax Fund (Major Fund)
- Special Revenue Funds (Nonmajor Funds)
- Debt Service Funds (Nonmajor Funds)

Expenditures by Function—10 Year History 483
- All Governmental Funds Combined (Excluding Capital Project Funds)
- General Fund (Major Fund)
- Road and Bridge Fund (Major Fund)
- Law Enforcement Services Fund (Major Fund)

Community Children's Services Fund (Major Fund)
911/Emergency Management Sales Tax Fund (Major Fund)
Special Revenue Funds (Nonmajor Funds)
Debt Service Funds (Nonmajor Funds)
Budget Adjustment Policy 491
Glossary 494

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December 18, 2025

To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the fiscal year 2026 Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within a framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

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

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

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

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

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

- Long-term fiscal stability for the County.

- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies.

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

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

Local Economic Conditions and Assumptions

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

Local Unemployment and Population Growth: The County's unemployment rate is 4.0% (August 2025), the state rate is 4.1% (August 2025), and less than the national rate of 4.3%. With a population of approximately 192,000, Boone County is the eighth largest of Missouri's 114 counties. Boone County's population has grown approximately 10% over the ten-year period of 2015 to 2024; this compares to Missouri's 3% population growth for the same period.

Local Inflation: Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers in the Midwest Region, increased 2.8% over 12 months in 2025 (August). CPI has been fairly stable each month in 2025, remaining between 3.4% and 2.8%.

Federal and State Funding: In FY 2025 the County received notice of Federal and State funding reductions due to legislative and policy changes, which has resulted in revenue reductions to the County. Reductions include reduced statutory reimbursements for prisoner per diem, juvenile detention per diem, public health initiatives, and various grant opportunities. The FY 2026 budget assumes continuation of these reductions. The Boone County Auditor's Office will continue to closely monitor the Federal and State budget and policy changes.

Dependence on Local Sales/Use Tax: The County is significantly dependent on locally enacted sales and use tax levies to finance local services, with more than 63.8% of county operating revenues derived from this single revenue source in FY 2024. In the short-term, the County is vulnerable to the inherent volatility of this revenue source. Additionally, the current revenue forecast of sales and use tax collection is flat for FY 2026 and is anticipated to remain flat.

2026 Budgetary Priorities

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

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

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

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

The County was awarded approximately $35 million in additional pandemic-related resources in fiscal year 2021 pursuant to the American Rescue Plan Act of 2021 (ARPA), also referred to as State and Local Fiscal Recovery Funds (SLFRF). These monies are awarded directly from the federal government rather than passed through the State of Missouri. The County received the first 50% distribution mid-year 2021 and the second 50% distribution mid-year 2022. The monies are restricted, and the County is entitled to keep the monies only to the extent that the monies are spent for eligible and allowable purposes. To date, the County Commission has awarded approximately $35.1 million. All amounts are anticipated to be paid out by 12/31/2026.

The following priorities have shaped the FY 2026 budget:

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

Priority #1–*Improve workforce retention and reduce workforce turnover and vacancy:* In FY 2020, the County began experiencing unprecedented employee turnover and lengthened vacancy rates, negatively impacting mission-critical operations such as law enforcement, detention, 911 call-taking and dispatching, road maintenance, and Information Technology. Market review and analysis confirmed that the County's existing pay and compensation structure fell below market averages for most positions. As a result, since FY 2023, funding employee salary increases and reducing workforce turnover and vacancy has been the highest priority and continues to be the highest priority within the FY 2026 budget with the implementation of a new County-wide pay plan and compensation structure.

County-wide Pay Study Implementation: County officials and directors have been working with a professional consultant since FY 2023 to assist the County in market analysis, position review and the design and development of a new pay and compensation structure. The FY 2026 budget includes the implementation of the new pay plan design and structure.

The new pay plan design moves the County from an open range model on a single pay grid to a hybrid step and range model with positions placed on pay grades categorized within six separate pay grids based on functional job families as follows:

- Core Operations
- Professional and Technical
- Maintenance and Infrastructure
- Emergency Services and Public Safety
- Technology
- Executive

Budgetary Impact— The total budgetary impact for the increase in pay study implementation and the FY 2026 pay plan across all funds totals $3.9 million as shown in the following table.

Fund	2026 Budgetary Impact: Pay Study Implemenation and Pay Plan
General Fund	2,551,000
Road & Bridge Fund	431,000
Community Children's Services Fund	25,000
911/Emergency Management Fund	532,000
Other Funds	383,000
All Funds Combined	**3,922,000**

Priority #2–*Address staffing and space needs:* The FY 2026 budget includes funding to address prioritized staffing and space needs in various County offices as outlined below.

Budgetary Impact— The FY 2026 budget includes funding for additional space needs as the County completes construction of the Regional Law Enforcement Training Center and Public Safety Childcare Center within the Public Safety Campus. This includes increased

staffing in the areas outlined below for a combined net **increase of 26.40 FTE** (Full-time Equivalent).

General Fund- +9.00 FTE*, $706,500

- HR & Risk Management: add a full-time benefitted HR Generalist for Public Safety Campus (+1.00 FTE)
- IT Administration: add a full-time benefitted Project Manager (+1.00 FTE)
- IT Technical Support: add a full-time benefitted Helpdesk & Services Supervisor (+1.00 FTE)
- Juvenile Detention: remove partial year Senior Facilities Maintenance Technician that transferred to Facilities Maintenance in FY 2025 (-0.10 FTE)
- Sheriff/Detention Admin: add a full-time benefitted Quartermaster and two full-time benefitted Support Specialists (+3.00 FTE)
- Sheriff Grants: add a full-time benefitted Traffic Sergeant (+1.00 FTE)
- Prosecuting Attorney: add a full-time benefitted Assistant Prosecuting Attorney I/II and a full-time benefitted Legal Assistant (+2.00 FTE)
- Community Services Admin: receive larger split for various positions from Children's Services Fund which will then be reimbursed from the Opioid Settlement Fund (+.10 FTE)

*When comparing the budgeted General Fund FTEs presented in the *Personnel & Fixed Asset Summary* tab section, grant-funded positions have been reduced to reflect only the portion of the County's fiscal year covered by the grant award. This includes Sheriff and Circuit Court positions, for a combined reduction of 7.06 FTE in the General Fund.

911/Emergency Management Fund- +0.00 FTE, $11,000

- Joint Communications 911 Operations: remove full-time benefitted Emergency Telecommunicator to convert to an HR Generalist (-1.00 FTE)
- Emergency Management: convert part-time non-benefitted Emergency Management Specialist to a full-time benefitted (+0.50 FTE)
- Joint Communications Radio Operations: add part-time non-benefitted Radio Technician (+0.50 FTE)

Community Children's Services Fund- -0.10 FTE, -$11,000

- Community Services Admin: redistribute funding splits on various positions to the General Fund (-0.10 FTE)

Facilities and Grounds Internal Service Fund- +2.00 FTE, $129,000

- Facilities Security: add a full-time benefitted Security Coordinator (+1.00 FTE)
- Grounds Maintenance: add a full-time benefitted Grounds Maintenance Worker for Public Safety Campus (+1.00 FTE)

Childcare Center Operations Internal Service Fund- +15.50 FTE, $859,963

- Childcare Center: add a full-time benefitted Deputy Director (+1.00 FTE)
- Childcare Center: add a full-time benefitted Kitchen Coordinator (+1.00 FTE)
- Childcare Center: add two full-time benefitted and one part-time non-benefitted Shift Coordinators (+2.50 FTE)
- Childcare Center: add four full-time benefitted Lead Teachers (+4.00 FTE)
- Childcare Center: add four full-time benefitted Assistant Teachers (+4.00 FTE)
- Childcare Center: add a full-time benefitted Childcare Assistant and two part-time non-benefitted Childcare Assistants (+2.00 FTE)
- Childcare Center: add a part-time non-benefitted Teacher's Aide Pool (+1.00 FTE)

Priority #3–*Replacement and repair of essential equipment, vehicles, technology and capital infrastructure:* The FY 2026 budget includes funding to replace essential technology and office equipment, machinery, and vehicles. In addition, the budget includes funding for improvements to the County's Emergency Communications Radio Network infrastructure.

Budgetary Impact— The FY 2026 budget includes approximately $9.2 million for investment in new and replacement technology, vehicles, and equipment described below. Refer to additional information presented in the *Personnel & Fixed Asset Summary* tab section.

- **General Fund--$4.0 million**: includes $2.1M for portable & mobile radios; $576,000 for vehicle replacements; $400,000 for replacement machinery & equipment; $310,200 for planned computer hardware replacements; $255,050 for new computer hardware; $150,000 for new vehicles; $122,860 for new machinery & equipment

- **Road and Bridge Fund--$1.4 million**: includes funding for routine replacement of machinery, equipment, & vehicles

- **911/Emergency Management Fund-- $3.2 million:** includes $2.0 million for the construction of a radio network site for the 800MHz project; $416,000 for portable and mobile radios for the 800MHz radio network

- **Facilities and Housekeeping Fund-- $425,100:** includes new and replacement equipment including an indoor Genie lift, compact track loader, stand on spreader/sprayer and three additional vehicles

Resources dedicated to maintaining and improving the County's transportation network are accounted for within the Road and Bridge Fund and comprise approximately 14.8% of all county spending (excluding capital project funds). The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures.

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

Budgetary Impact— The FY 2026 budget includes total appropriations, excluding personal services, of $23.1 million in the Road and Bridge Fund are allocated as follows:

- $12.9 million – Annual infrastructure maintenance and preservation, engineering and inspection activities, and investment in new and replacement equipment

- $4.1 million – Distributions to cities and the Centralia Special Road District

- $4.5 million - Richland Road capital improvement project to reconstruct and widen 1.55 miles of Richland Road from Olivet Road to Ridgeline Road

- $1.6 million – Bridge capital improvement projects for replacement and safety improvements. The County's bridge projects are guided by annual bridge ratings, which help prioritize which structures require immediate attention and which can be scheduled for future upgrades

Priority #4–*Public safety improvements:* Over the last few years the County has been challenged with the ability to recruit and retain public safety positions, such as Court Marshalls, Sheriff Deputies, and 911 Operators. The FY 2026 budget includes funding for multiple initiatives for public safety aimed at improving the County's ability to recruit, train and retain skilled professionals. In FY 2024 Boone County received $4.0M in assistance from the State of Missouri to construct a $18.3M Regional Law Enforcement Training Center. Additionally, in FY 2025 the County also received $2.5M in assistance from the State of Missouri to construct a $5.0M Public Safety Child Care Center. The Regional Law Enforcement Training Center is anticipated to open by January 1st, 2026. The Regional Law Enforcement Training Center in partnership with the University of Missouri and over 25 other law enforcement agencies, the Boone County Sheriff's Office will conduct academy training for new recruits, along with P.O.S.T. approved continuing education credit (CEU) training for certified peace officers. The regional concept ensures recruits and certified peace officers are receiving not only required training, but high-quality training as well.

The Boone County Public Safety Child Care Center has an anticipated completion date in 2026. The Boone County Public Safety Childcare Center, an approximately 10,000-square-foot facility will provide extended access to childcare for first responders within Boone County Government. Access to and the availability of affordable childcare is at crisis level across the nation. Limited childcare availability is exacerbated for first responders due to atypical, and sometimes unpredictable schedules, whereas most Childcare Centers only offer care Monday through Friday 7am to 6pm. The FY 2026 budget includes $1.1M and 15.50 FTE for initial operations.

Joint Communications is expected to go live with the 800 MHz radio system in 2027. The 800MHz Enhanced Digital Simulcast Systems and 700 MHz Digital P25 Communications Systems upgrades the current countywide analog radio system to the 800 MHzP25 Phase II trunking public safety radio system. It will establish a modem, interoperable public safety radio system with increased capacity, redundancy, encryption, and signal coverage with room for future expansion. In preparation the FY 2026 budget includes funding for mobile and portable radios at $10.8M and $2.0M for Grissum Radio Site Tower that is crucial to the implementation.

While these public safety improvements are anticipated to improve training, recruitment and retention within the community, there are still public safety challenges on the horizon. The Boone County Jail has reached its 200 bed capacity as a result of overcrowding primarily due to mental health, increase in violent offenders, and incompatible cellmates. When at capacity, Boone County contracts with other counties in Missouri to transport inmates to other counties while waiting for a trial or evaluation. The FY 2026 budget has increased the anticipated cost of housing inmates out of county by $1.3M to a total of $2.1M

***Budgetary Impact*—**The FY 2026 budget includes total new operating appropriations of $17.4 million across multiple funds for new public safety initiatives including Circuit Court Operations, Prosecuting Attorney, Sheriff's Office, and Joint Communications as follows:

- $12.8M additions to the 800 MHz radio system include the following:
    - $10.8M for portable and mobile radios compatible with the 800MHz system, including $8.17M for public safety partners
    - $2.0M for Grissum Radio Site Tower

- $1.4M for staff and operating budget of Regional Law Enforcement Training Center
- $1.3M for out of county inmate housing
- $1.1M for staff and operating budget of Public Safety Childcare Center
- $576,000 for replacement vehicles
- $179,200 for an additional Assistant Prosecuting Attorney I/II and Legal Assistant for assistance with increases in criminal cases

Priority #5–*Increased Fiscal Stability and Transparency:* The majority of County operations and services are accounted for within five major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, Community Children's Services Fund, and the 911/Emergency Management Fund.

Across all funds combined, sales and use tax accounts for approximately 59.7% of total revenue in FY 2026. Sales and use tax revenue is an inherently volatile revenue source as it is directly correlated with consumer spending. County operations are primarily dependent on sales and use tax, exposing it to significant risk in periods of economic decline or uncertainty. To mitigate this risk, the County maintains larger fund balances in its major funds.

Ensuring fiscal stability and transparency within each of these funds is important. Boone County has been in the process over the last several years of implementing a new Enterprise Resource Planning (ERP) software. Through that process, since 2024 the County Auditor's Office has been actively reviewing the County's financial and administrative processes with the goals of reducing administrative burden, increase financial transparency, and increase fiscal stability. The FY 2025 budget included many "behind the scenes" changes to take the initial steps towards implementing some of the improvements that are a result of this process and FY 2026 continues that work. The most notable are the consolidation of functions that have multiple funding sources and improvements to the Capital Improvements and Replacement budgeting process.

The FY 2026 budget includes $7.3 million that is being appropriated for capital improvement projects. For more information please refer to the *Capital Project Budgets* tab section.

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

As a result of the foregoing, hospital lease revenue was removed from the County budget effective fiscal year 2022. In 2021, the County received $2.6 million in lease payments, $2 million accounted for within the General Fund and $.6 million accounted for within the Community Health Fund. The lease revenue from the hospital lease was the dedicated revenue source for the Community Health Fund when it was established. Since the

revenue source no longer exists, the FY 2025 budget spent down the remaining fund balance and as a result the fund will be closed in FY 2026.

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

The County has established minimum fund balance requirements in its major funds equal to two-month's expenditures or 17% to ensure adequate cash flow. All funds are projected to exceed this minimum requirement at the end of fiscal year 2026.

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

Budget Process and Calendar

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

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

Budget Summary Schedules

An aggregate comparison of the fiscal year 2025 and 2026 annual operating budgets (all funds combined) is shown below. The amounts shown below are *net of inter-fund transfers*.

	All Governmental Funds Combined (excluding Capital Project Funds)			Internal Service Funds		Private Purpose Trust Funds	
	2025 Budget	2026 Budget	% Chg	2025 Budget	2026 Budget	2025 Budget	2026 Budget
Operating Revenues	118,788,602	133,852,254	**13%**	$ 10,776,738	13,636,223	$ 1,219	1,290
Other Financing Sources (*net of interfund transfers*)	95,941	(510,725)		120,800	300	-	-
Planned Use of Fund Balance (net)	21,689,236	18,250,335		2,352,596	-	8,955	11,280
Total Revenues & Other Sources (*net of inter-fund transfers*)	**$ 140,573,779**	**151,591,864**	**8%**	**$ 13,250,134**	**13,636,523**	**$ 10,174**	**12,570**
Total Expenditures & Other Uses (*net of inter-fund transfers)*	**$ 140,573,779**	**143,273,764**	**1.9%**	**$ 13,250,134**	**13,326,753**	**$ 10,174**	**12,570**
Projected Net Fund Balance as of December 31		**$ 113,478,084**			**$ 10,529,443**		**$ 8,073**

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

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

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

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

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

COUNTY OF BOONE
MISSOURI

2026 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

		Major Funds					
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Recovery Act Stimulus Fund
FINANCIAL SOURCES:						
Revenues						
Property Taxes	$ 5,415,600	2,180,213	-	-	-	-
Assessments	-	-	-	-	-	-
Sales Taxes	28,194,300	21,005,300	5,664,075	10,853,150	14,162,225	-
Franchise Taxes	80,000	-	-	-	-	-
Licenses and Permits	722,338	17,425	-	-	-	-
Intergovernmental	2,773,759	2,704,749	-	-	113,900	15,009,963
Charges for Services	4,792,542	45,170	-	-	300	-
Fines and Forfeitures	16,770	-	-	-	-	-
Interest	997,181	381,405	88,000	154,460	661,265	-
Hospital Lease	-	-	-	-	-	-
Other	13,954,013	70,300	5,000	1,000	12,250	-
Total Revenues	**56,946,503**	**26,404,562**	**5,757,075**	**11,008,610**	**14,949,940**	**15,009,963**
Other Financing Sources						
Transfer In from other funds	2,512,287	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	7,550	180,000	22,500	-	-	-
Total Other Financing Sources	**2,519,837**	**180,000**	**22,500**	**-**	**-**	**-**
Planned Use of Fund Balance	**2,943,901**	**2,756,574**	**2,745,000**	**3,458,291**	**17,323,196**	**-**
TOTAL FINANCIAL SOURCES	**$ 62,410,241**	**29,341,136**	**8,524,575**	**14,466,901**	**32,273,136**	**15,009,963**
FINANCIAL USES:						
Expenditures						
Personal Services	$ 34,408,603	6,284,365	-	577,639	8,334,231	-
Materials & Supplies	1,341,907	3,535,387	-	4,550	430,836	-
Dues Travel & Training	603,320	72,961	-	14,000	417,788	-
Utilities	654,252	126,357	-	8,592	771,417	-
Vehicle Expense	414,138	958,340	-	-	31,264	-
Equip & Bldg Maintenance	477,247	106,224	-	990	760,563	-
Contractual Services	7,131,936	9,065,973	-	13,245,799	10,494,431	-
Debt Service (Principal and Interest)	-	-	-	-	-	-
Emergency	1,524,000	250,000	-	10,000	100,000	-
Other	11,223,703	1,351,507	7,879,575	605,331	4,442,642	600,118
Fixed Assets (New & Replacement)	4,009,175	1,490,022	-	-	3,218,202	-
Total Expenditures	**61,788,281**	**23,241,136**	**7,879,575**	**14,466,901**	**29,001,374**	**600,118**
Other Financing Uses						
Transfer Out to other funds	621,960	6,100,000	645,000	-	3,271,762	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-	-	-
Total Other Financing Uses	**621,960**	**6,100,000**	**645,000**	**-**	**3,271,762**	**2,500,000**
TOTAL FINANCIAL USES	**$ 62,410,241**	**29,341,136**	**8,524,575**	**14,466,901**	**32,273,136**	**3,100,118**
FUND BALANCE:						
FUND BALANCE (GAAP), beginning of year	$ 49,919,169	21,822,260	4,087,164	5,651,004	35,712,250	6,922,808
Less encumbrances, beginning of year	-	-	-	-	-	-
Add encumbrances, end of year	-	-	-	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *	(2,943,901)	(2,756,574)	(2,745,000)	(3,458,291)	(17,323,196)	11,909,845
FUND BALANCE (GAAP), end of year	**46,975,268**	**19,065,686**	**1,342,164**	**2,192,713**	**18,389,054**	**18,832,653**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	**(293,650)**	**-**	**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$ 46,681,618**	**19,065,686**	**1,342,164**	**2,192,713**	**18,389,054**	**18,832,653**
Net Fund Balance as a percent of expenditures	75.55%	82.03%	17.03%	15.16%	63.41%	3138.16%

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

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	**7,595,813**	-	-	7,595,813
67,837	**67,837**	-	-	67,837
2,500	**79,881,550**	-	-	79,881,550
-	**80,000**	-	-	80,000
58,045	**797,808**	-	-	797,808
439,600	**21,041,971**	526,525	-	21,568,496
2,664,970	**7,502,982**	6,604,429	-	14,107,411
-	**16,770**	-	-	16,770
87,764	**2,370,075**	165,960	1,290	2,537,325
-	**-**	-	-	-
454,885	**14,497,448**	6,339,309	-	20,836,757
3,775,601	**133,852,254**	**13,636,223**	**1,290**	**147,489,767**
1,599,847	**4,112,134**	3,045,000	-	7,157,134
-	**-**	-	-	-
-	**210,050**	300	-	210,350
879,072	**3,601,409**	**3,045,300**	**-**	**6,646,709**
1,653,993	**30,880,955**	**-**	**11,280**	**30,892,235**
6,308,666	**168,334,618**	**16,681,523**	**12,570**	**185,028,711**
1,743,241	**51,348,079**	3,887,763	-	55,235,842
248,996	**5,561,676**	263,935	-	5,825,611
148,204	**1,256,273**	98,680	-	1,354,953
16,000	**1,576,618**	688,913	-	2,265,531
7,500	**1,411,242**	48,388	-	1,459,630
84,253	**1,429,277**	867,880	-	2,297,157
888,740	**40,826,879**	6,046,888	-	46,873,767
1,721,487	**1,721,487**	-	-	1,721,487
12,000	**1,896,000**	14,000	-	1,910,000
1,388,218	**27,491,094**	972,406	12,570	28,476,070
37,740	**8,755,139**	437,900	-	9,193,039
6,296,379	**143,273,764**	**13,326,753**	**12,570**	**156,613,087**
12,287	**13,151,009**	720,775	-	13,871,784
-	**-**	-	-	-
12,287	**13,151,009**	**720,775**	**-**	**13,871,784**
6,308,666	**156,424,773**	**14,047,528**	**12,570**	**170,484,871**
8,201,101	**132,315,756**	7,895,448	57,024	140,268,228
-	**-**	-	-	-
-	**-**	-	-	-
(933,218) *	**(18,250,335)** *	2,633,995	(11,280)	(15,627,620)
7,267,883	**114,065,421**	**10,529,443**	**45,744**	**124,640,608**
(293,687)	**(587,337)**	**-**	**(37,671)**	**(625,008)**
6,974,196	**113,478,084**	**10,529,443**	**8,073**	**124,015,600**

2026 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

Function	Personal Services	Materials & Supplies	Dues, Travel & Training	Utilities*	Vehicle Expense
General Government Operations	$ 10,921,854	$ 726,343	$ 408,788	$ 108,211	$ 14,375
Public Safety & Judicial - Courts	3,204,134	210,242	110,225	126,772	4,950
Public Safety & Judicial - Sheriff/Corrections	15,230,419	552,773	129,756	406,727	374,298
Public Safety & Judicial - Prosecuting Attorney	4,304,607	76,295	55,412	12,387	9,560
Public Safety & Judicial - 911 & Emergency	8,334,231	431,386	417,788	771,417	31,264
Public Safety & Judicial - Other	726,570	6,365	5,931	2,150	-
Environment, Protective Inspection & Infrastructure	7,861,889	3,550,166	106,373	135,029	975,295
Community Health & Public Services	764,375	8,106	22,000	13,925	1,500
Other	-	-	-	-	-
Total	$ 51,348,079	$ 5,561,676	$ 1,256,273	$ 1,576,618	$ 1,411,242

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

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

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

(continued from previous page)

Equip & Bldg Maintenance	Contractual Services	Debt Service (Principal & Interest)	Emergency & Other	Fixed Assets New/Replace	Total Expenditures	Other Financing Uses	Combined Total
$ 402,569	$ 3,324,128	$ -	$ 7,206,802	$ 454,250	**$ 23,567,320**	$ 3,114,650	$ 26,681,970
36,550	1,039,001	-	1,281,360	277,140	**6,290,374**	-	6,290,374
116,601	2,918,079	-	2,262,025	3,241,865	**25,232,543**	7,310	25,239,853
2,938	146,892	-	383,152	21,660	**5,012,903**	12,287	5,025,190
760,563	10,494,431	-	4,544,642	3,218,202	**29,003,924**	3,271,762	32,275,686
360	448,637	-	8,012,231	-	**9,202,244**	645,000	9,847,244
108,046	9,142,906	-	1,917,878	1,492,022	**25,289,604**	6,100,000	31,389,604
1,650	13,312,805	-	3,631,912	50,000	**17,806,273**	-	17,806,273
-	-	1,721,487	147,092	-	**1,868,579**	-	1,868,579
$ 1,429,277	$ 40,826,879	$ 1,721,487	$ 29,387,094	$ 8,755,139	**$ 143,273,764**	$ 13,151,009	$ 156,424,773

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

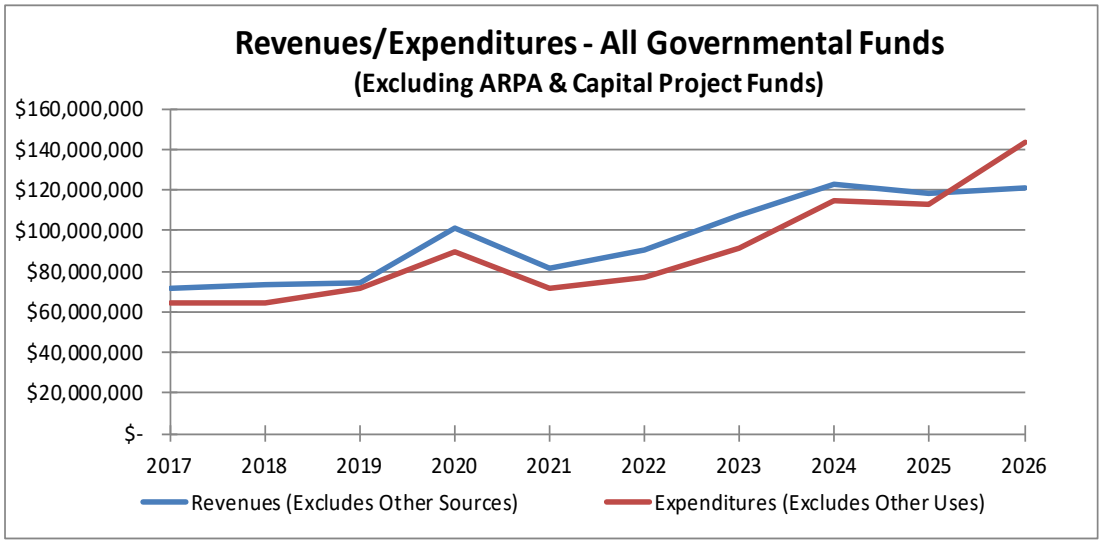
2026 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

Cost Center #	Functional Area / Department/Cost Center Name	Major Funds: General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non-Major Funds	Total Governmental Funds
General Government Operations									
1110	Auditor	$ 975,982	-	-	-	-	-	-	975,982
1115	Human Resources & Risk Mgmt	809,292	-	-	-	-	-	-	809,292
1118	Purchasing	531,644	-	-	-	-	-	-	531,644
1121	County Commission	835,478	-	-	-	-	-	-	835,478
1122	County Association Dues	-	-	-	-	-	-	-	-
1123	GF Emergency & Contingency	1,861,811	-	-	-	-	-	-	1,861,811
1125	Centralia Office	16,772	-	-	-	-	-	-	16,772
1126	County Counselor	647,759							647,759
1131	GF County Clerk Operations	370,582	-	-	-	-	-	-	370,582
1132	GF Elections and VR Operations	873,870	-	-	-	-	-	-	
2300	Election Services Fund Operations	-	-	-	-	-	-	227,500	1,101,370
2320	Election Equip Replcmnt Fund Activity	-	-	-	-	-	-	-	
1133	GF Election Activities	908,000	-	-	-	-	-	-	908,000
1140	Treasurer	550,631	-	-	-	-	-	-	550,631
1145	GF Assessment	94,796	-	-	-	-	-	-	94,796
1150	GF Collector	950,420	-	-	-	-	-	-	
2110	Collector Tax Maint Fnd Activity	-	-	-	-	-	-	363,256	1,313,676
1160	GF Recorder	763,200	-	-	-	-	-	-	
2800	Record Preservation Fund Activity	-	-	-	-	-	-	341,326	1,104,526
1170	GF IT Administration	970,960	-	-	-	-	-	-	970,960
1171	GF IT Facilities Security	-	-	-	-	-	-	-	-
1172	GF IT Hardware & Software	1,730,891	-	-	-	-	-	-	1,730,891
1173	GF IT Software Development	897,807	-	-	-	-	-	-	897,807
1174	GF IT Technical Support	1,124,689	-	-	-	-	-	-	1,124,689
1176	GF IT GIS	391,453	-	-	-	-	-	-	391,453
1190	GF Non-Departmental	2,007,716	-	-	-	-	-	-	2,007,716
1191	Safety & Risk Management	10,905	-	-	-	-	-	-	10,905
1192	Recruitment & Retention	261,403	-	-	-	-	-	-	261,403
1194	GF IT Mail Services	480,264	-	-	-	-	-	-	480,264
1195	GF Insurance Activity	1,421,576							1,421,576
1196	GF Records Management Services	24,333	-	-	-	-	-	-	24,333
2010	Assessment	-	-	-	-	-	-	2,436,738	2,436,738
2011	Assessment Insurance Activity	-	-	-	-	-	-	18,101	18,101
2012	ARS IT Hardware & Software	-	-	-	-	-	-	68,047	68,047
2983	American Rescue Plan Act	-	-	-	-	-	600,118	-	600,118
	Sub-Total	**19,512,234**	**-**	**-**	**-**	**-**	**600,118**	**3,454,968**	**23,567,320**
Public Safety & Judicial - Courts									
1210	GF Court Operations	3,429,133	-	-	-	-	-	-	3,429,133
1221	GF Circuit Clerk	720,789	-	-	-	-	-	-	720,789
1230	GFJury Costs	118,400	-	-	-	-	-	-	118,400
1241	GF Juvenile Office	735,459	-	-	-	-	-	-	735,459
1242	GF Juvenile Detention	504,415	-	-	-	-	-	-	504,415
1243	GF Juvenile Grants	126,651	-	-	-	-	-	-	126,651
1244	GF Court Ops Grants	-	-	-	-	-	-	-	-
1245	GF Treatment Court Grants	-	-	-	-	-	-	-	-
2820	FMSRV&JUST FD Court Operations	-	-	-	-	-	-	16,850	16,850
2821	FMSRV&JUST FD Juvenile Office	-	-	-	-	-	-	120,000	120,000
2830	DRUG COURT FUND Drug Court	-	-	-	-	-	-	236,165	236,165
2831	DRUG COURT FUND Veterans Court	-	-	-	-	-	-	26,282	26,282
2850	ADMIN JUST FD Court Operations	-	-	-	-	-	-	30,185	30,185
2860	GARNISHMENT FEE FD Circuit Clerk Garnish	-	-	-	-	-	-	18,400	18,400
2870	JJ Preservation Juvenile Office	-	-	-	-	-	-	88,788	88,788
2871	JJ Preservation Juvenile Detention	-	-	-	-	-	-	118,857	118,857
2904	LEST Alt Sentencing Programs	-	-	-	-	-	-	-	-
2908	LEST Court Ops/Alt Sent Prog	-	-	-	-	-	-	-	-
	Sub-Total	**5,634,847**	**-**	**-**	**-**	**-**	**-**	**655,527**	**6,290,374**
Public Safety & Judicial - Sheriff & Corrections									
1228	GF Sheriff/Detention Administration	4,489,089	-	-	-	-	-	-	4,489,089
1251	GF Sheriff Operations	11,071,761	-	-	-	-	-	-	11,071,761
1253	GF Sheriff Grants	601,006	-	-	-	-	-	-	601,006
1255	GF Detention Operations	8,865,920	-	-	-	-	-	-	8,865,920
2510	SH Training Fund Activity	-	-	-	-	-	-	28,500	28,500
2521	CTZNCNTRBFD Cmnty Traffic Safety	-	-	-	-	-	-	7,800	7,800
2525	CTZNCNTRBFD Community Programs	-	-	-	-	-	-	430	430
2531	Justice Assistance Grant FYX1	-	-	-	-	-	-	-	-
2532	Justice Assistance Grant FYX2	-	-	-	-	-	-	-	-
2540	Sheriff Civil Charges Fund Activity	-	-	-	-	-	-	21,500	21,500
2550	Sheriff Revolving Fund Activity	-	-	-	-	-	-	67,825	67,825
2560	Inmate Prisoner Security Fund Activity	-	-	-	-	-	-	36,412	36,412
2570	Sheriff K9 Operations Fund Activity	-	-	-	-	-	-	37,300	37,300
2901	LEST Sheriff Operations	-	-	-	-	-	-	-	-
2902	LEST Detention Operations	-	-	-	-	-	-	-	-
2906	LEST Contract Inmate Housing	-	-	-	-	-	-	-	-
2909	LEST Sheriff/Detention Administration	-	-	-	-	-	-	-	-
2910	LEST Sheriff Training Admin	-	-	-	-	-	-	-	-
2911	LEST Academy	-	-	-	-	-	-	-	-
2912	LEST Post Academy	-	-	-	-	-	-	-	-
	Sub-Total	**$ 25,027,776**	**-**	**-**	**-**	**-**	**-**	**204,767**	**25,232,543**

Cost Center #	Functional Area / Department/Cost Center Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/Emergency Management Fund	Recovery Act Stimulus Fund	Non-Major Funds	Total Governmental Funds
	Major Funds								
	Public Safety & Judicial - Prosecuting Attorney								
1261	GF Prosecuting Attorney	$ 4,258,099	-	-	-	-	-	-	4,258,099
1262	GF Pros Atrny Victim Witness	440,959	-	-	-	-	-	-	440,959
1263	Pros Attrny Child Support Enforcement	256,677	-	-	-	-	-	-	256,677
2600	Pros Attrny Training Fund Activity	-	-	-	-	-	-	10,614	10,614
2610	Pros Attrny Tax Collection	-	-	-	-	-	-	24,444	24,444
2620	Pros Attrny Contingency	-	-	-	-	-	-	20,000	20,000
2640	Pros Attrny Forfeiture	-	-	-	-	-	-	1,000	1,000
2650	Pros Attrny Admin Handling Cost	-	-	-	-	-	-	955	955
2651	Pros Attrny Bad Check	-	-	-	-	-	-	155	155
2903	LEST Prosecuting Attorney	-	-	-	-	-	-	-	-
	Sub-Total	**4,955,735**	**-**	**-**	**-**	**-**	**-**	**57,168**	**5,012,903**
	Public Safety & Judicial - 911 & Emergency Management								
2101	LEPC-CEPF Grant	-	-	-	-	-	-	2,550	2,550
2700	911/EM Non-Departmental	-	-	-	-	937,711	-	-	937,711
2701	BOCO Joint Comm 911 Operations	-	-	-	-	6,140,788	-	-	6,140,788
2702	Emergency Management Operations	-	-	-	-	2,417,034	-	-	2,417,034
2703	911/EM IT Administration	-	-	-	-	900	-	-	900
2704	BOCO Joint Comm Radio Operations	-	-	-	-	975,145	-	-	975,145
2705	911/EM FM Building Maintenance	-	-	-	-	788,468	-	-	788,468
2706	BOCO Joint Comm Radio Improvements	-	-	-	-	12,958,404	-	-	12,958,404
2707	Disaster Relief Activities	-	-	-	-	500,000	-	-	500,000
2708	911/EM IT Hardware & Software	-	-	-	-	1,837,582	-	-	1,837,582
2709	911/EM IT Technical Support	-	-	-	-	717,838	-	-	717,838
2710	WRLSFEEFND BOCO Joint Comm 911	-	-	-	-	-	-	-	-
2711	BOCO Joint Comm Administration	-	-	-	-	1,547,098	-	-	1,547,098
2712	911/EM Insurance Activity	-	-	-	-	180,406	-	-	180,406
	Sub-Total	**-**	**-**	**-**	**-**	**29,001,374**	**-**	**2,550**	**29,003,924**
	Public Safety & Judicial - Other								
1200	Public Administrator	823,467	-	-	-	-	-	-	823,467
1280	Medical Examiner	436,637	-	-	-	-	-	-	436,637
1285	GF District Defender	62,565	-	-	-	-	-	-	62,565
2900	LEST Non-Departmental	-	-	7,879,575	-	-	-	-	7,879,575
	Sub-Total	**1,322,669**	**-**	**7,879,575**	**-**	**-**	**-**	**-**	**9,202,244**
	Environment, Protective Inspection & Infrastructure								
1360	GF RM Solid Waste	217,170	-	-	-	-	-	-	217,170
1710	GF RM Land Use Planning	572,273	-	-	-	-	-	-	572,273
1711	GF RM Administration	362,569	-	-	-	-	-	-	362,569
1720	GF RM Building Inspection	643,478	-	-	-	-	-	-	643,478
1725	GF RM Stormwater Planning	247,728	-	-	-	-	-	-	247,728
2040	R&B Road Maintenance	-	8,959,630	-	-	-	-	-	8,959,630
2041	RM Road Infrastructure Rehab Preservation	-	3,875,000	-	-	-	-	-	3,875,000
2042	R&B Fleet Mntc Operations	-	1,821,079	-	-	-	-	-	1,821,079
2043	R&B Traffic/Sign	-	194,678	-	-	-	-	-	194,678
2044	R&B Administration	-	414,822	-	-	-	-	-	414,822
2045	RM Road Inspection	-	371,726	-	-	-	-	-	371,726
2046	RM Stormwater Planning	-	229,884	-	-	-	-	-	229,884
2047	R&B Facilities Mntc/Custodial	-	337,373	-	-	-	-	-	337,373
2048	R&B Insurance Activity	-	371,650	-	-	-	-	-	371,650
2049	R&B Non-Departmental	-	5,466,521	-	-	-	-	-	5,466,521
2081	RM Administration R&B Fund	-	410,104	-	-	-	-	-	410,104
2082	RM Engineering R&B Fund	-	698,601	-	-	-	-	-	698,601
2083	R&B IT Hardware & Software	-	90,068	-	-	-	-	-	90,068
	Sub-Total	**2,048,468**	**23,241,136**	**-**	**-**	**-**	**-**	**-**	**25,289,604**
	Community Health & Public Services								
1410	Public Health Services	2,321,029	-	-	-	-	-	-	2,321,029
1420	GF Community Services Administration	333,738	-	-	-	-	-	-	333,738
1430	Civic Services	150,000	-	-	-	-	-	-	150,000
1730	Animal Control	338,785	-	-	-	-	-	-	338,785
2030	Domestic Violence Fund Activity	-	-	-	-	-	-	37,120	37,120
2130	CMTYHLTHFND Comm Services Admin	-	-	-	-	-	-	-	-
2131	CMTYHLTHFND Strategic Opportunity	-	-	-	-	-	-	-	-
2160	CSF Community Services Administration	-	-	-	1,156,901	-	-	-	1,156,901
2161	CSF Strategic Opportunities	-	-	-	310,000	-	-	-	310,000
2162	CSF Program Funding	-	-	-	13,000,000	-	-	-	13,000,000
2180	Nat'l Opiod Stlmnt Cmnty Health	-	-	-	-	-	-	158,700	158,700
	Sub-Total	**3,143,552**	**-**	**-**	**14,466,901**	**-**	**-**	**195,820**	**17,806,273**
	Other								
1510	Economic Support	143,000	-	-	-	-	-	-	143,000
3060	2015 Series Spec Oblg Bond-ECC		-	-	-	-	-	871,763	871,763
3070	2024 Series SPC OB Bonds - LETC		-	-	-	-	-	720,775	720,775
3860	2006A Series GO Bonds - Road NID	-	-	-	-	-	-	-	-
3870	2008 Series GO Bnd Swr NID DNR	-	-	-	-	-	-	66,924	66,924
3880	2010A Series GO Bond -Swr NID	-	-	-	-	-	-	14,600	14,600
3890	2010A Series GO Bond -Swr DNR NID	-	-	-	-	-	-	10,540	10,540
3920	2011B GO Bonds-Swr NID Non-DNR	-	-	-	-	-	-	6,425	6,425
3930	2016 Series GO Bonds-Sewer NID	-	-	-	-	-	-	14,694	14,694
3940	2024 Series GO Bonds-Sewer NID	-	-	-	-	-	-	19,858	19,858
	Sub-Total	**$ 143,000**	**-**	**-**	**-**	**-**	**-**	**1,725,579**	**1,868,579**
	Total Expenditures	**61,788,281**	**23,241,136**	**7,879,575**	**14,466,901**	**29,001,374**	**600,118**	**6,296,379**	**143,273,764**
	Other Financing Uses	**621,960**	**6,100,000**	**645,000**	**-**	**3,271,762**	**2,500,000**	**12,287**	**13,151,009**
	Grand Total	**$ 62,410,241**	**29,341,136**	**8,524,575**	**14,466,901**	**32,273,136**	**3,100,118**	**6,308,666**	**156,424,773**

Revenue and Expenditure Trends

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



- **Revenue trend**
    - **Unexpected revenue increases in fiscal years 2020-2022:** The County's fiscal year 2021 and 2022 sales tax revenues far exceeded budget projections due to unprecedented inflation and vehicle sales. In addition, unexpected state "catch-up" reimbursements for prisoner board costs also exceeded budgetary projections in fiscal years 2020 and 2021. Furthermore, fiscal years 2023-2025 continued to see slight increases. However, fiscal year 2026 revenue is expected to remain flat.
- **Expenditure trend**
    - **High staff turnover and extended vacancies within County offices:** Extended vacancies have occurred within Sheriff and Corrections operations (General Fund), Information Technology (General Fund); Building Inspection (General Fund), and Boone County Joint Communications (911/Emergency Management Sales Tax Fund). This results in actual spending falling below budget and contributes significantly to the widening gap between revenues and expenditures.
    - **Fiscal Year 2026 increased spending:** the expenditure trend line above reflects the planned use of fund balance explained in the earlier section regarding budget priorities.

Revenue Assumptions and Projections

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

The FY 2026 total revenue projection for all governmental funds combined (excluding capital project funds) is estimated to be $133.9 million, which represents a 12.7% increase over the prior year's revenue budget (as amended) of $118.8 million, or a $15.1 million increase.

It is important to note that in FY 2025, of the County's total budgeted intergovernmental revenue was $11.7 million, $4.2 million was for one-time ARPA distributions. Due to the requirements of the program, the County does not recognize the revenue until it makes a qualified expenditure under the program. It is estimated that the County will recognize $9.5 million in ARPA revenue by the end of FY 2025, and the remaining amount of $15.0M by the end of FY 2026 per federal program regulations. Additionally, the FY 2023, 2024, 2025, and 2026 budgets includes $2.5 million in ARPA replacement revenue for County operations.

A comparison of removing the one-time ARPA revenue that is not for County operations has also been included to help "normalize" the financial outlook of the FY 2026 revenue. Excluding one-time ARPA distributions, the FY 2025 budgeted revenue is $117.1 million and FY 2025 estimated revenue is $118.6 million.

The FY 2026 total revenue projection for all governmental funds combined (excluding capital project funds and ARPA) is projected at $121.3 million, which represents a 3.7% increase over the prior year's budgeted revenue (as amended) of $117.1 million, or a $4.2 million increase. The increase in revenue is mainly attributable to higher than expected growth in sales and use tax revenues.

The FY 2026 budget also includes an anticipated decrease of $282,000 for FY 2025 and $900,000 for all future fiscal years, including FY 2026 due to decreased Marijuana Sales Tax Collections. On July 21, 2025 the Missouri Supreme Court ruled that for Counties that have adopted Marijuana Sales Taxes, such as Boone, may only be collected in unincorporated areas of the county and within municipalities that have not adopted their own marijuana sales tax.

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

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

Revenues by Source (excludes Other Financing Sources and Transfers)
Includes General, Special Revenue and Debt Service Funds

Revenues by Source		2024 (Actual)	2025 (Budget)	2025 (Estimated)	2026 (Budget)	% Change 26 Budget over 25 Budget	% of Total Budget
Property Taxes	$	6,968,659	7,094,896	7,656,833	7,595,813	7%	6.3%
Assessments		66,677	91,672	75,244	67,837	-26%	0.0%
Sales Taxes		78,405,343	80,258,360	81,286,080	79,881,550	0%	65.8%
Franchise Taxes		100,598	110,000	77,105	80,000	-27%	0.1%
Licenses and Permits		881,177	780,120	817,279	797,808	2%	0.7%
Intergovernmental		17,111,894	9,955,477	9,521,139	8,532,008	-14%	7.0%
Charges for Services & Interfund Services Provided		7,482,312	7,109,297	7,449,969	7,502,982	6%	6.2%
Fines and Forfeitures		12,237	18,800	13,980	16,770	-11%	0.0%
Interest		6,909,937	2,531,679	3,323,456	2,370,075	-6%	2.0%
Other*		5,007,820	9,110,992	8,414,194	14,497,448	59%	11.9%
Total Revenues	$	**122,946,654**	**117,061,293**	**118,635,279**	**121,342,291**	3.7%	**100.0%**

*Other includes various lease revenue and other miscellaneous revenue.

Property Tax (6.3% of total revenue)

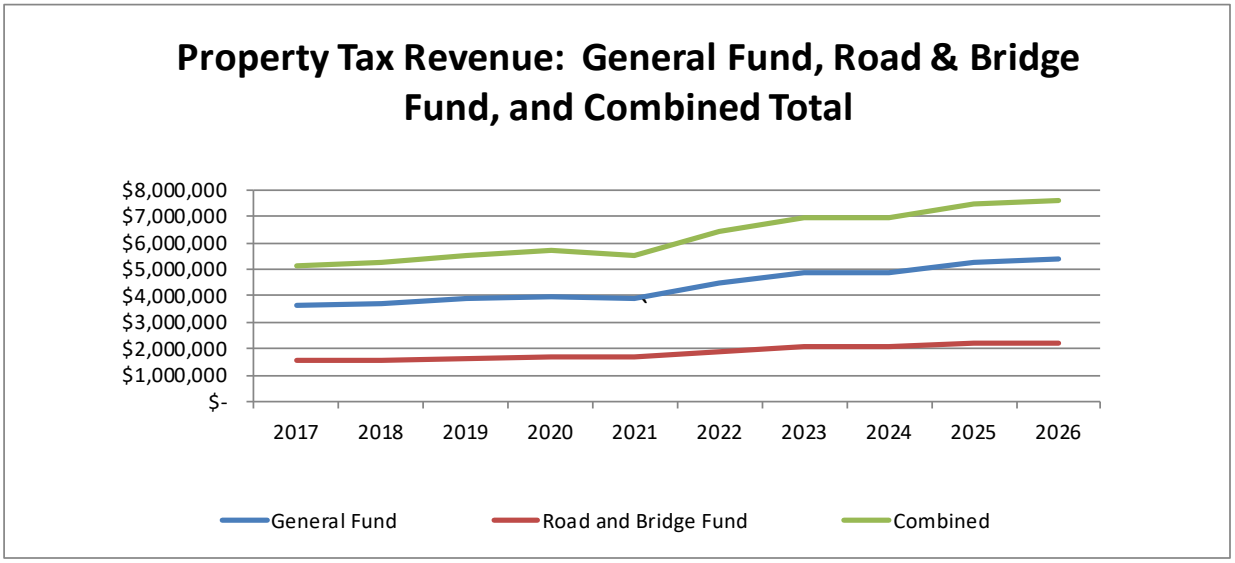
Property tax comprises a relatively small portion of the County's overall operating revenues because of statutory and voluntary property tax rollbacks described below. Property tax rates are applied to each $100 of *assessed valuation* for purposes of calculating property tax revenue. In Missouri, residential,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

Assessed valuation generally grows at an average annual rate between 2% and 4% and provides a stable source of revenue for the County and its political subdivisions. (A ten-year history of assessed valuations is included in the *Appendix* tab section of the final approved budget.) Total assessed value for the County exceeds $4.1 billion. Due to reassessment, FY 2025 assessed valuation grew by 9.7% for real estate property and personal property, exceeding the original growth assumption of 3.5%. The FY 2026 Budget assumes 3.5% growth in assessed valuation for real estate property and personal property.

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

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

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



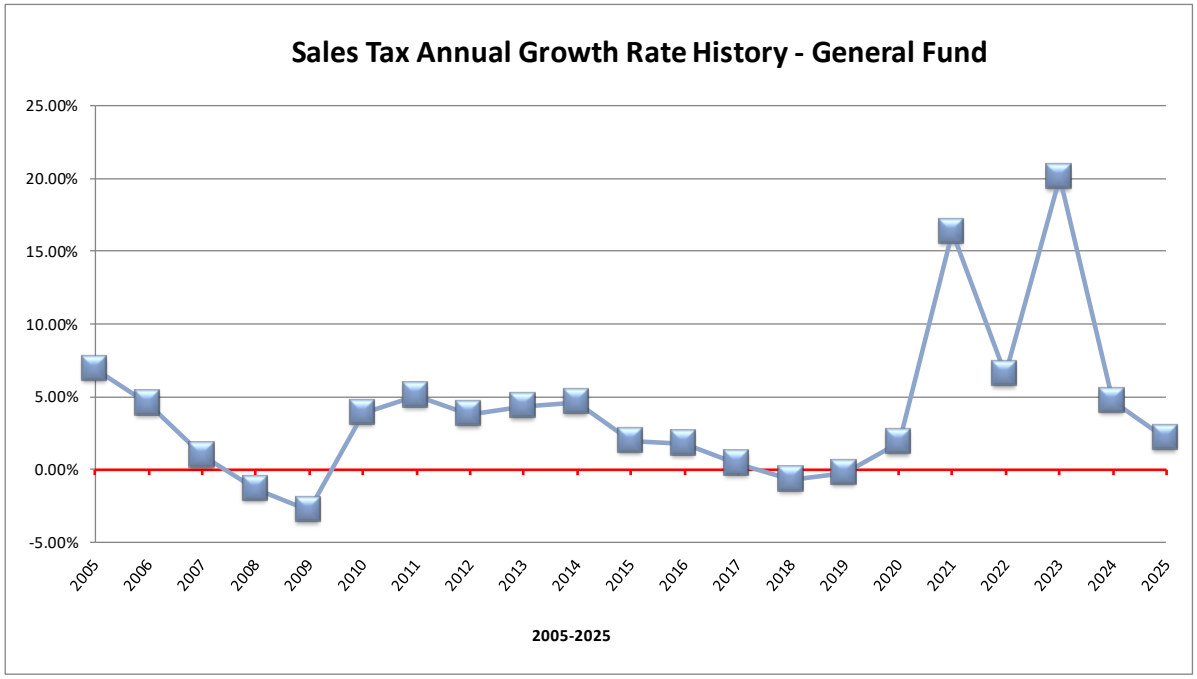
Debt service tax levies will not be required because all existing debt is being retired through annual appropriations or special assessments paid by property owners. For further information on the County's debt, refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General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

Assessments (<0.1% of total revenue)

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

Sales Tax and Use Tax (65.8% of total revenue)

The County is highly dependent on sales tax revenue to finance most county operations and services. It is the single largest source of revenue for the County and accounts for roughly 67.2% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and quickly impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to pay for on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances within the County's major operating funds during periods of economic stability and growth.



In April 2022, Boone County voters approved to apply the combined local sales tax rate to remote sales as a voter-approved Use Tax. Retail transactions are subject to either sales tax or use tax, but never both. The fiscal year 2026 budget includes $14.1 million in anticipated revenue associated with use tax collected on remote retail sales.

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

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

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

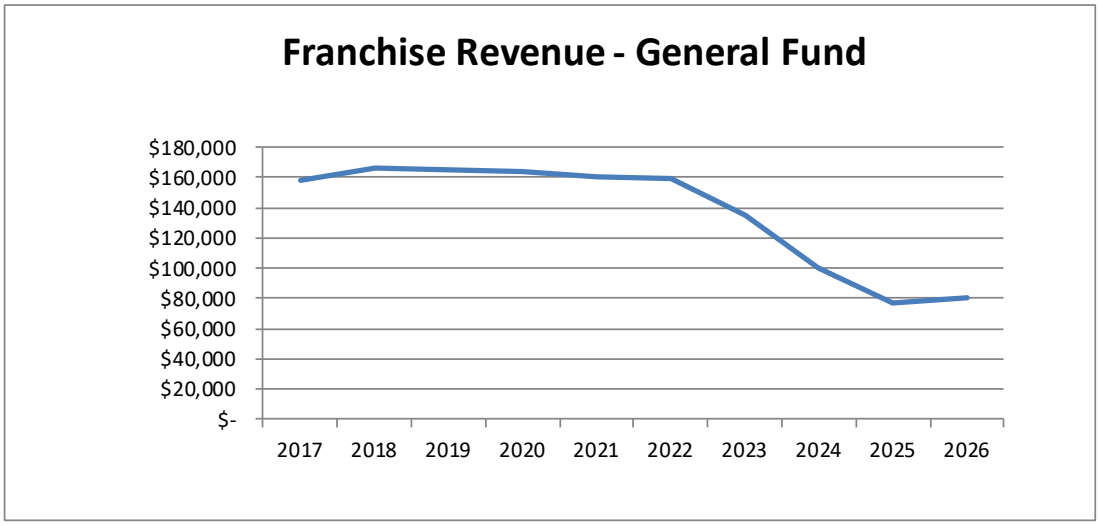
One-eighth cent permanent sales tax for the Law Enforcement Services Fund. These revenues provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

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

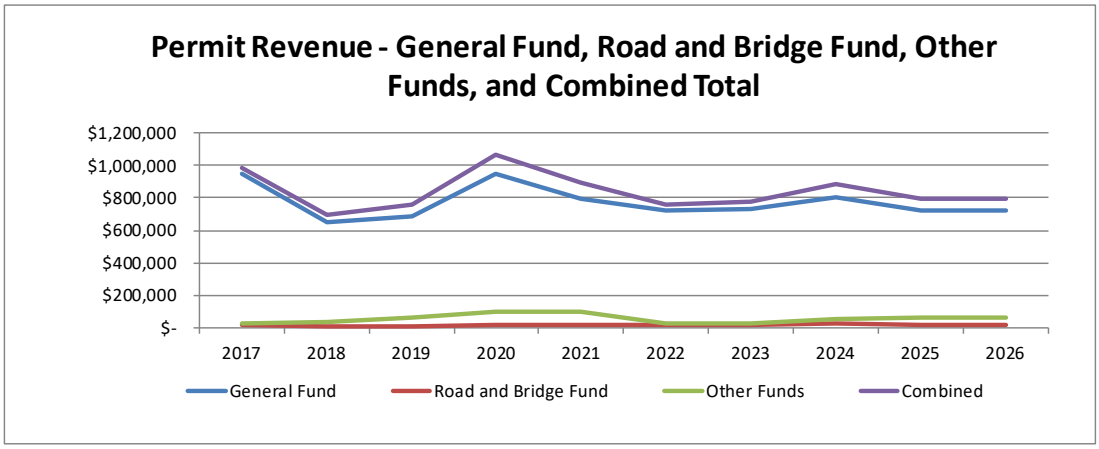
Three-eighths cent permanent sales tax for the 911/Emergency Management Fund. This sales tax was approved by voters in April 2013 and became effective October 1, 2013.

Franchise Taxes and Licenses/Permit Revenue (0.8% of total revenue)

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



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



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

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

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

Revenue generated from building permits is expected to be relatively flat in fiscal year 2026 compared to the current year.

Intergovernmental Revenues (7.0% of total revenue)

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

Grants awarded to the County reflect the fiscal year of the granting agency which is usually different than the County's fiscal year. The County's budget reflects only those

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

Overall, this revenue category reflects an 14.3% decrease. The county recognizes all ARPA awards that were paid to award recipients as intergovernmental revenue. To show a more accurate revenue amount for county operations, the County Auditor's Office has removed from the FY 2026 budget message all the ARPA revenue that is distributed to ARPA award recipients that are not included in county operations. The amounts removed from the budget message, but included in the Auditor's FY 2026 Proposed budget are as follows:

- FY 2025 Budget $1,727,309
- FY 2025 Budget Estimated $7,000,000
- FY 2026 Budget $12,509,963

The County's primary intergovernmental revenue sources in fiscal year 2026 include the following:

- Within the General Fund:
  - $1.3 million state prisoner per diem reimbursement and $120,000 state juvenile detention reimbursement
  - $1.3 million various federal and state law enforcement and judicial grants and other circuit court reimbursements
- Within the Road and Bridge Fund:
  - $2.0 million Boone County's distribution from the state's County Aid Road Trust (CART) fund (proportionate share of the statewide gasoline tax)
  - $440,000 Boone County's distribution from the state's motor vehicle sales taxes
  - $180,000 Boone County's distribution from the state's motor vehicle licensing fee revenue
- Within the Assessment Fund:
  - $247,600 state reimbursement for property tax assessment
- Within the Recovery Act Stimulus Fund:
  - $2.5 million standard allowance for lost revenue. (The revenue is recorded in the Recovery Act Stimulus Fund and is accompanied by an operating transfer from that fund to the General Fund).

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

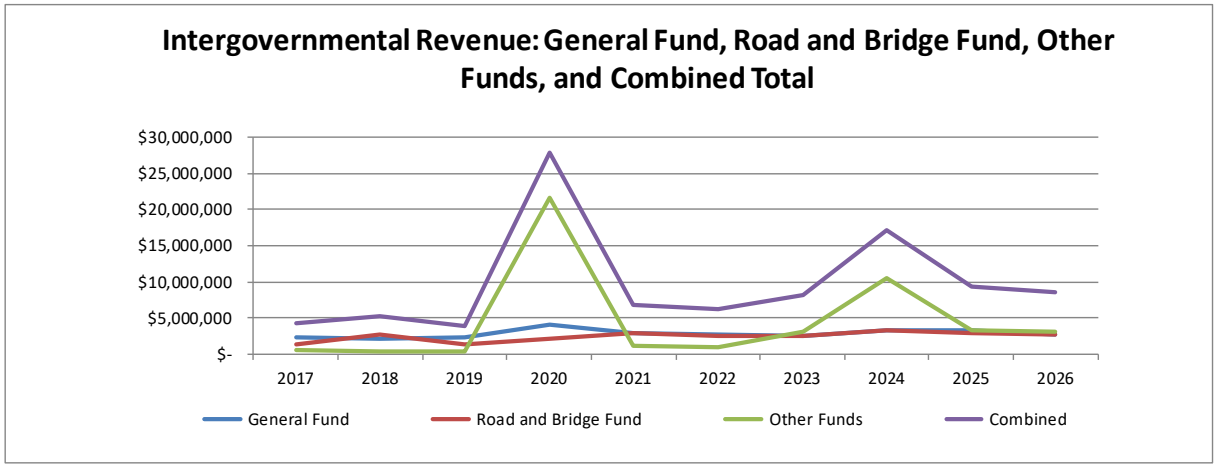
- FY 2018 - federal CDBG monies received for infrastructure improvements associated with the American Outdoor Brands' facility construction project
- FY 2020 - more than $21.0 million CARES Act monies distributed to the County from the State of Missouri to be used in response to the COVID-19 pandemic, pursuant to federal guidelines. All the monies were expended in fiscal year 2020; accordingly, the revenues were deemed earned in the same period

- FY 2023 - $2.5 million ARPA revenue; under the US Treasury Final Rule, the County may use up to $10.0 million of ARPA monies for revenue replacement through FY 2026

- FY 2024 – Paid out approximately $9.7M in ARPA awards in 2024, including the $2.5 million reimbursed back to the county

- FY 2025 – Expect to pay out approximately $9.5M in ARPA awards in 2025, including the $2.5 million reimbursed back to the county

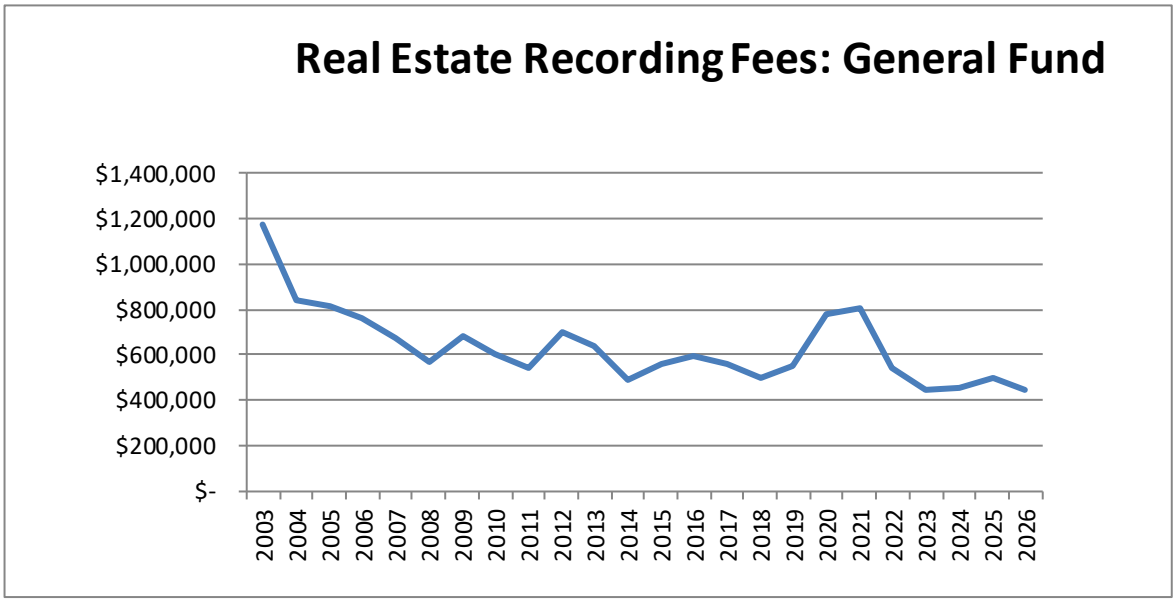
- FY 2026 – Expect to pay out $15.0M in ARPA awards which is the remaining amount, including the $2.5 million reimbursed back to the county



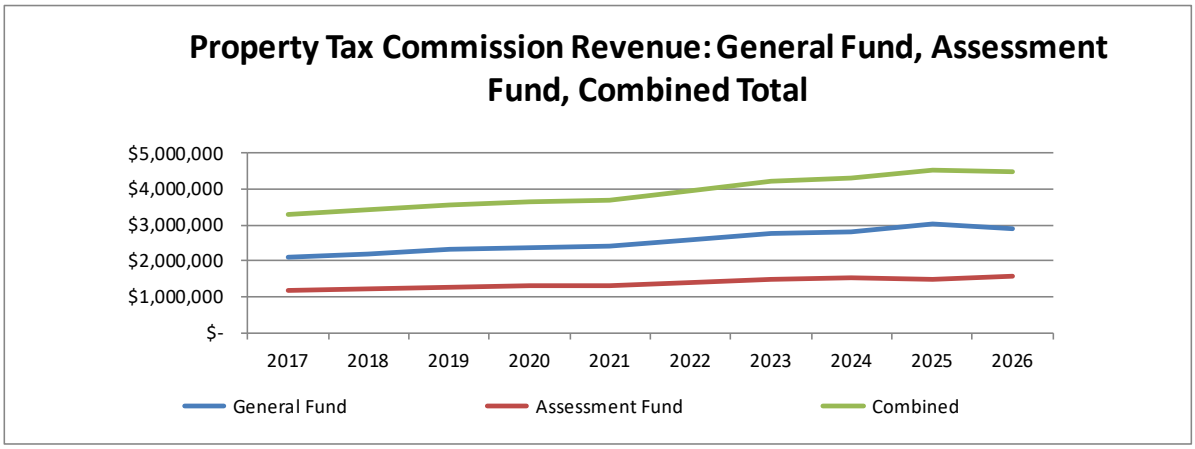
Charges for Services (6.2% of total revenue)

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

As illustrated in the chart on the following page, real estate recording fees hit record highs in fiscal year 2003 with annual revenue of nearly $1.2 million and have generally declined since, with some volatility year-to-year. Revenues in 2020 and 2021 exceeded budget by approximately $200,000. However, the County expects the annual revenue to decline in fiscal year 2026 and beyond considering high interest rates, economic uncertainty, and divergence in pricing expectations between market participants.



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



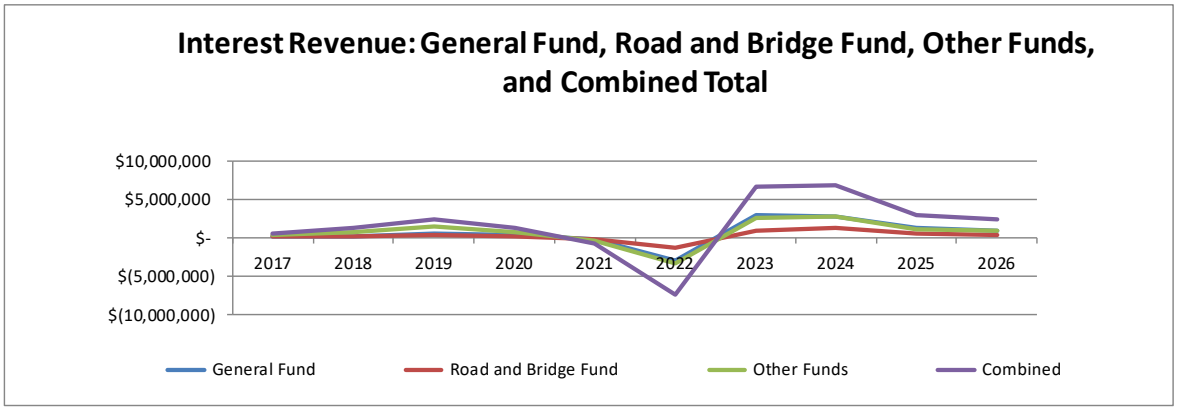
Fines and Forfeitures, Interest, and Other Revenues (12.6% of total revenue)

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

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

Interest revenue moderately increased during 2016 through 2020 as shown in the graph below. This was due to a combination of higher interest rates and higher invested cash balances. Actual investment income for fiscal years 2021 and 2022 were negative; this is primarily because Governmental accounting standards require the County to recognize *unrealized* gains and losses on investments. During 2022, significant *unrealized* losses

were reported within the County's financial statements as reflected in the chart below; however, the County realized a large increase in interest revenue in 2023. Therefore, unrealized gains and losses are ignored for budgeting purposes. For fiscal year 2026, the County expects to earn approximately $2.3 million interest income on all governmental funds combined.



Expenditure Assumptions and Projections

The FY 2026 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of $143.3 million, which represents a 2% increase over the prior year's budget (as amended) of $140.6 million, or a $2.7 million increase. The FY 2026 budget is an increase of $30.9 million when compared to FY 2025 estimated expenditures of $112.4 million, which is a $2.6 million decrease compared to FY 2024 actual expenditures. The variance in FY 2024 expenditures and FY 2025 estimated expenditures is mostly attributable to turnover, delayed projects, and $20.1 million in anticipated ARPA projects that were budgeted in FY 2024 ($17.9M) and FY 2025 ($2.2M).

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

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

Expenditures By Function (excludes Other Financing Sources and Transfers)
Includes General, Special Revenue, and Debt Service Funds

Expenditures by Function		2024 (Actual)	2025 (Budget)	2025 (Estimated)	2026 (Budget)	% Change 26 Budget over 25 Budget	% of Total Budget
General Government Operations*	$	32,745,334	22,032,908	15,828,324	23,113,070	5%	16.1%
Public Safety & Judicial		36,963,572	59,997,089	46,900,341	67,983,121	13%	47.4%
Environment, Protective Inspection & Infrastructure		21,263,063	22,990,234	19,749,869	23,797,582	4%	16.6%
Community Health & Public Services		16,133,001	19,804,008	17,575,064	17,756,273	-10%	12.4%
Fixed Assets (New and Replacement)		6,868,889	13,896,564	10,478,567	8,755,139	-37%	6.1%
Debt Service		980,945	1,723,813	1,722,565	1,721,487	0%	1.2%
Other		66,250	129,163	122,516	147,092	14%	0.1%
Total Expenditures	**$**	**115,021,054**	**140,573,779**	**112,377,246**	**143,273,764**	2%	**100.0%**

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

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

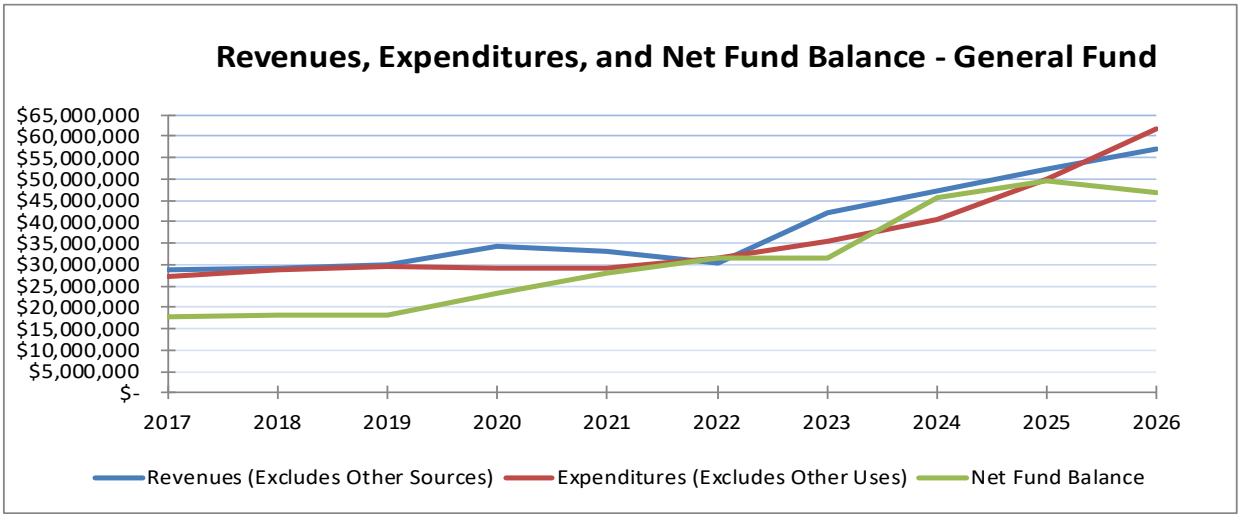
Total fiscal year 2026 expenditures shown in the table above exceed total revenue shown in the table earlier. This occurs whenever revenue earned in one fiscal year accumulates within a given fund and is spent in a subsequent fiscal year, resulting in a *timing difference* between the receipt of revenue and the eventual expenditure of funds. For example, sales tax revenues received but not spent by the Community Children's Services Fund or the 911/Emergency Management Sales Tax Fund in prior years are appropriated in fiscal year 2026; this results in total appropriations exceeding the expected revenues for the year. This represents a planned use of fund balance and is not a cause for concern.

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

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

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

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



All funds are budgeted to be solvent at the end of fiscal year 2026. In addition, the fund balances for the major funds are projected to exceed the minimum level established by County Commission policy. Please refer to the Fund Balance section of the Budget Message for further discussion.

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

Capital Improvement Projects

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

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

Fund Balances

The County requires minimum fund balances in its major operating funds, but for its major funds primarily dependent on sales tax revenue, the County typically maintains fund balances more than the minimum to mitigate the inherent volatility risks associated

with sales tax and to ensure financial flexibility to address significant non-recurring expenditures.

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

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

The schedule below shows the projected net fund balance amounts at the end of fiscal year 2026 for the County's major funds, nonmajor funds, and all governmental funds combined (excluding capital project funds). The County Commission has established a minimum fund balance of two-month's expenditures (or 17%) for the major funds to ensure adequate cash flow and avoid short-term borrowing. As demonstrated below, all major funds are projected to exceed the minimum fund balance requirement.

Projected Net Fund Balances on December 31, 2026

	Major Funds						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	$ 46,975,268	19,065,686	1,342,164	2,192,713	18,389,054	7,267,883	114,065,421
Less: Fund Balance Unavailable for Appropriation	(293,650)	-	-	-	-	(293,687)	(587,337)
Projected Net Fund Balance	$ $ 46,681,618	$ 19,065,686	$ 1,342,164	$ 2,192,713	$ 18,389,054	$ 6,974,196	$ 113,478,084
As a percent of expenditures	76%	82%	17%	15%	63%	111%	

Fund Balance Unavailable for Appropriation: this includes amounts that are required for prior year encumbrances or restricted assets. It also includes resources ear-marked for specific future purposes. Detailed information for each fund is available in the *Fund Statements* tab section of this document.

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

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

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

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

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

Projected Changes in Fund Balances on December 31, 2026

	Major Funds						
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	911/ Emergency Management Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	46,975,268	19,065,686	1,342,164	2,192,713	18,389,054	7,267,883	114,065,421
Projected Fund Balance 1/1	$ 49,919,169	21,822,260	4,087,164	5,651,004	35,712,250	8,201,101	132,315,756
Projected Change in Fund Balance	$ (2,943,901)	(2,756,574)	(2,745,000)	(3,458,291)	(17,323,196)	(933,218)	(18,250,335)
Percentage Change	-6%	-13%	-67%	-61%	-49%	-11%	-14%

The decrease in fund balance in the Road and Bridge Fund is largely due to budgeting for capital improvement projects to improve Boone County's infrastructure.

The projected decrease in the Community Children's Services Fund is due to the fiscal year 2026 budget allocations including amounts accumulated during prior fiscal years. This represents a *timing difference* between the fiscal year in which the revenues were received and the fiscal year in which they will be spent.

The projected decrease in the 911/Emergency Management Fund is due to planned radio tower improvements, the 800 MHz Radio Infrastructure project, technology replacements and construction of the Public Safety Childcare Center.

The projected decrease in the Law Enforcement Services Fund is primarily due to $2.1M for out of county inmate housing and the BCSO Regional Training Center.

The decline in non-major governmental funds is primarily attributable to replacement equipment and computer technology. In addition, the projected decline reflects a budget practice used by appropriating authorities for several of the County's special revenue funds whereby in each fiscal year, most of the available fund balance is budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the statutory budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a "spend down" of fund balance, but it is unlikely to occur.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2026, is presented in the *General Information* tab section of this document. Debt service appropriations included in the fiscal year 2026 Budget amount to approximately $1,721,000 or less than 1.2% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service. Debt service expenditures consist of the following:

- $871,761 - principal and interest for the Series 2015 Special Obligation bonds issued to construct the Emergency Communications Center, which are being retired through debt service transfers from the 911/Emergency Management Sales Tax Fund.

- $720,775 - principal and interest for the Series 2024 Special Obligation bonds issued to construct the Regional Law Enforcement Training Center, which are being retired through debt service transfers from the Law Enforcement Sales Tax Fund and 911/Emergency Management Sales Tax Fund.

- $129,264 – principal and interest for several general obligation bond series associated with the Neighborhood Improvement District (NID) program, which are being retired through special assessments.

The County's legal debt limit is equal to ten percent (10%) of assessed value. Total assessed valuation on January 1, 2026, is expected to exceed $4.14 billion which results in a legal debt limit of approximately $414,000,000. Outstanding debt applicable to this constitutional debt limit totals 0.4%, which is significantly below the 10% limit. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt in future years associated with the NID program and this debt will be retired through special assessments.

Awards and Acknowledgements

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

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

Respectfully Submitted,

Kyle Rieman

Boone County Auditor
Budget Officer

Commission Directed Changes to the FY 2026 Proposed Operating Budget

	Expenditure	Dept.	Account	Revenue	Description
General (Fund #100)					
Personnel Changes (with related costs):					
	-	1115	10100		Convert Hiring & Retention Coordinator to HR Generalist
Subtotal	-			-	
Other Changes:					
Software Service Contract	500	1172	70050		EDR/MDR/XDR SOLUTION @ 50% Supp Req 1172-301
Computer Hardware <$1,000	(950)	1172	23820		Remove printer that is in contingency
Untagged Equipment & Tools	700	1172	23850		Video Conferencing System - Conference Rm 301
Equipment Service Contract	5,928	1255	60050		Idemia Livescan Renewal
Other Contracts	(84,724)	1410	84200		True-up City Contract with Final Approved Amounts
Contributions		1430	3880	10,000	Reimb amount from KC Foundation increase from $400 to $750
Indigent Burials	10,000	1430	86615		Indigent burials increase from $400 to $750 per person
Other Contracts	75,000	1510	84200		One-time airline revenue guarantee
Other Contracts	114	1730	84200		True-up City Contract with Final Approved Amounts
Subtotal	6,568			10,000	
Total Changes to General Fund	$ **6,568**			$ **10,000**	
911/Emergency Management Sales Tax (Fund #270)					
Joint Communication Operations					
Registration	(15,000)	2701	37200		Remove Priority Dispatch AI Skill Lab - 2025 Request
Subtotal	$ **(15,000)**			$ -	
Emergency Mgmt Operations					
Computer Hardware	2,500	2708	91301		Move Starlink from IT 2708
Subtotal	$ **2,500**			$ -	
IT Hardware/Software-911/EM					
Software Service Contract	500	2708	70050		EDR/MDR/XDR SOLUTION @ 50% Supp Req 2708-301
Computer Hardware	(2,500)	2708	91301		Move Starlink to OEM budget
Subtotal	$ **(2,000)**			$ -	
Total Changes to 911/Emergency Management Sales Tax Fund	$ **(14,500)**			$ -	
Facilities & Grounds (Fund #610)					
FM IT Hardware & Software					
Software Subscription	330	6107	70100		Adobe renewal
Subtotal	$ **330**			-	
Total Changes to Facilities and Grounds Fund	$ **330**			$ -	
Capital Repairs & Replacements - Road & Bridge (Fund #624)					
Building Repairs/Maintenance	30,000	6240	60100		Hallsville Facility automatic transfer switch hardware & install
Total Changes to Capital Repairs & Replacements Fund	**30,000**			$ -	
BCSO Regional Training Center (Fund #660)					
Reimb/Rev- Other Govt/Circuits		6601	3422	526,525	LETI Transfer
		6601	3569	(75,000)	Remove Criminal Statute Books Supp 315
	(5,000)	6601	22000		Remove Criminal Statute Books Supp 315
	(30,000)	6601	23001		Remove Criminal Statute Books Supp 315
	(1,500)	6601	71101		Remove Criminal Statute Books Supp 315
Total Changes to BCSO Regional Training Center Fund	$ **(36,500)**			$ **451,525**	

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

	Expenditure	Revenue
Governmental Funds (excluding Capital Project Funds):		
All Funds - Position Title Changes for the 2026 Salary Plan (See Attached)		
General (Fund #100)	$ 6,568	$ 10,000
911/Emergency Management Sales Tax (Fund #270)	(14,500)	-
Internal Service Funds:		
Facilities & Grounds (Fund #610)	330	-
Capital Repairs & Replacements - Road & Bridge (Fund #624	30,000	-
BCSO Regional Training Center (Fund #660)	(36,500)	451,525
Total	**$ (14,102)**	**$ 461,525**

Cost Center	FY 2026 Auditor Recommended Positions	FY 2026 Commssion Directed Revision Positions	FTE
1110	ACCOUNT SPECIALIST III	ACCOUNT SPECIALIST	1.00
1110	ACCOUNTANT II	ACCOUNTANT/FINANCIAL ANALYST	4.00
1110	ACCOUNTS PAYABLE COORDINATOR	ACCOUNT COORDINATOR	1.00
1110	INTERN POOL	INTERN POOL	0.50
1115	HIRING & RETENTION COORDINATOR	HR GENERALIST	1.00
1115	RISK MANAGEMENT SPECIALIST	RISK MANAGEMENT COORDINATOR	1.00
1121	INTERN POOL	INTERN POOL	0.19
1121	SENIOR ADMINISTRATIVE ASSISTAN	ADMINISTRATIVE SPECIALIST	1.00
1126	SENIOR ADMINISTRATIVE ASSISTAN	LEGAL ASSISTANT II	1.00
1131	DEPUTY COUNTY CLERK II	DEPUTY COUNTY CLERK	1.00
1131	DEPUTY COUNTY CLERK III	LEAD DEPUTY COUNTY CLERK	1.00
1131	SENIOR ADMINISTRATIVE ASSISTANT	DEPUTY COUNTY CLERK	1.00
1132	DEPUTY COUNTY CLERK II	DEPUTY COUNTY CLERK	4.50
1132	DEPUTY COUNTY CLERK III	LEAD DEPUTY COUNTY CLERK	1.50
1132	ELECTIONS MANAGER	CHIEF DEPUTY COUNTY CLERK	1.00
1132	ELECTIONS OFF SPEC II PT POOL	ELECTIONS WORKER POOL	0.19
1132	ELECTIONS OPERATIONS MANAGER	ELECTIONS OPERATIONS COORD	1.00
1132	VOTING SYSTEMS MANAGER	VOTING SYSTEMS COORDINATOR	0.75
1150	COLLECTOR OFF. SPEC II PT POOL	TEMPORARY COLLECTOR II POOL	0.24
1150	COLLECTOR OFFICE SPEC PT POOL	TEMPORARY COLLECTOR POOL	0.24
1170	DEP. DIRECTOR, INFORMATION TEC	DEP. DIRECTOR, INFORMATION TEC	1.00
1170	OFFICE ADMINISTRATOR	ADMIN SERVICES MANAGER	1.00
1170	SERVICE COORDINATOR II	SERVICE COORDINATOR	1.00
1174	INTERN	INTERN POOL	0.63
1194	ADMINISTRATIVE TECHNICIAN I	ADMINISTRATIVE TECHNICIAN	1.00
1200	ACCOUNT SPECIALIST II	ACCOUNT SPECIALIST	2.00
1200	ADMINISTRATIVE TECH III	ADMIN SERVICES MANAGER	1.00
1200	ADMINISTRATIVE TECHNICIAN I	ADMINISTRATIVE TECHNICIAN	1.00
1200	FILE CLERK II	ADMINISTRATIVE ASSISTANT	0.45
1210	ADMINISTRATIVE ASSISTANT I	ADMINISTRATIVE ASSISTANT	2.00
1210	ADMINISTRATIVE COORD/GRANT MGR	ACCOUNT COORDINATOR	1.00
1210	ALT SENTENCING COURT ADMIN	TREATMENT COURT ADMINISTRATOR	1.00
1210	BUDGET ADMINISTRATOR	BUDGET COORDINATOR	1.00
1210	COURT SERVICES OFFICER II	COURT SERVICES OFFICER	1.00
1210	DEPUTY COURT MARSHAL II	DEPUTY COURT MARSHAL	1.00
1210	PROGRAM ASSISTANTS POOL	JURY ASSISTANT	0.24
1210	RECEPTIONIST	ADMINISTRATIVE ASSISTANT	1.00
1221	COURT CLERK II	COURT CLERK	3.40
1221	COURT CLERK II	SENIOR COURT CLERK	1.00
1221	LEAD COURT CLERK	COURT CLERK	1.00
1221	LEAD COURT CLERK	SENIOR COURT CLERK	1.00
1221	RECORDS CLERK II	COURT CLERK	1.00
1228	ADMINISTRATIVE COORDINATOR	ACCOUNT SPECIALIST	1.00
1228	SERVICES SPECIALIST SUPERVISOR	LAW ENF SERVICES SUPERVISOR	1.00
1228	SERVICES SPECIALIST	LAW ENF SERVICES SPECIALIST	8.00

Cost Center	FY 2026 Auditor Recommended Positions	FY 2026 Commssion Directed Revision Positions	FTE
1228	SERVICES SPECIALIST	SUPPORT SPECIALIST	8.00
1228	SHERIFF'S HIRING INVESTIGATOR	BACKGROUND INVESTIGATOR	0.96
1228	TECHNOLOGY RESOURCE MANAGER	FLEET AND TECHNOLOGY COORD	1.00
1228	TECHNOLOGY RESRCH OPS ANALYST	FLEET AND TECHNOLOGY COORD	1.00
1241	PARALEGAL	LEGAL ASSISTANT I	1.00
1242	ADMINISTRATIVE ASSISTANT I	ADMINISTRATIVE ASSISTANT	0.75
1242	TRANSPORTATION COORDINATOR	TRANSPORTATION PROGRAM ASSIST	0.75
1255	SERVICES SPECIALIST	SUPPORT SPECIALIST	1.00
1261	ACCOUNT SPECIALIST II	ADMINISTRATIVE SPECIALIST	2.00
1261	INTERN POOL	INTERN POOL	0.23
1261	PA'S OFFICE ADMINISTRATOR	ADMIN SERVICES MANAGER	1.00
1261	SECOND ASSISTANT PROS ATTORNEY	ASST PROSECUTING ATTORNEY III	1.00
1261	SENIOR LEGAL ASSISTANT	LEGAL ASSISTANT SUPERVISOR	1.00
1262	ADMINISTRATIVE TECH III	LEGAL ASSISTANT II	1.00
1262	LAW STUDENT INTERN (PAID)	INTERN POOL	0.43
1420	PROGRAM MANAGER	PROGRAM COORDINATOR	1.90
1711	BUDGET ADMINISTRATOR	BUDGET COORDINATOR	0.50
1720	CHIEF BUILDING OFFICIAL	DEPUTY BUILDING OFFICIAL	1.00
1725	INTERN POOL	INTERN POOL	0.25
2010	ADMINISTRATIVE TECH III	ADMINISTRATIVE COORDINATOR	1.00
2010	CAMA PROGRAM MANAGER	CAMA PROGRAM ADMINISTRATOR	1.00
2010	GEOGRAPHIC INFO SYSTM INTERN	INTERN POOL	0.35
2044	PW OFFICE ADMINISTRATOR	ADMIN SERVICES MANAGER	1.00
2110	COLLECTOR OFFICE SPEC PT POOL	TEMPORARY COLLECTOR POOL	0.24
2701	SERVICES SPECIALIST	SUPPORT SPECIALIST	3.73
2702	INTERN POOL	INTERN POOL	0.50
2702	MITIGATION & RECOVERY SPECIALI	EMERGENCY MGMT SPECIALIST	1.00
2702	PLANNING & PREPAREDNESS SPECIA	EMERGENCY MGMT SPECIALIST	1.50
2702	TRAINING & EXERCISE SPECIALIST	EMERGENCY MGMT SPECIALIST	1.00
2704	RADIO NETWORK SUPERVISOR	RADIO TECHNICIAN SUPERVISOR	1.00
2704	RADIO TECHNICIAN I	RADIO TECHNICIAN	3.00
2711	ADMINISTRATIVE COORDINATOR (2)	ADMIN SERVICES MANAGER	1.00
2711	ADMINISTRATIVE TECHNICIAN II	ACCREDIDATION SPECIALIST	1.00
2711	BUDGET ADMINISTRATOR	BUDGET COORDINATOR	1.00
2711	RECORDS CUSTODIAN	SUPPORT SPECIALIST	1.00
2711	SERVICES SPECIALIST	SUPPORT SPECIALIST	1.75
2870	PARALEGAL	LEGAL ASSISTANT I	0.50
2871	COORDINATOR OF TRAINING & PROG	COORDINATOR OF TRAINING & PROG	1.00
6103	SECURITY TECHNICIAN	ELECTRONIC SECURITY TECHNICIAN	1.00
6104	GROUNDS MAINTENANCE WORKER I	GROUNDS MAINTENANCE WORKER	3.00
6105	ADMINISTRATIVE ASSISTANT	ADMINISTRATIVE SPECIALIST	1.00
6105	SERVICE COORDINATOR II	SERVICE COORDINATOR	1.00
		Total	111.16

636 -2025

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STATE OF MISSOURI } ea.
County of Boone

December Session of the October Adjourned **Term. 20** 25

In the County Commission of said county, on the 18th **day of** December **20** 25

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

Now on this day, the County Commission of Boone County does hereby approve and adopt the **Boone County Operating Budget for fiscal year 2026**. The adopted operating budget shall consist of all appropriations included in the Proposed Budget submitted to the County Commission by the County Auditor, subject to the adjustments shown in the attached schedule of **Commission Directed Changes to the fiscal year 2026 Proposed Budget**. Final wage and benefit appropriations for each office and department have been calculated using salaries reflected in the Salary Plan adopted by the County Commission in Commission Order # 633-2025 to be effective pay period #2 during FY 2026.

Total appropriations are set forth by line item and are summarized as follows:
1) by category of expenditure (i.e., class 1, class 2, etc. up to and including class 9.);
2) by office, department or spending agency; and,
3) by fund.

Spending may not exceed appropriations at the class level for a given office, department, or spending agency without approval pursuant to the County's Budget Adjustment Policy. Total appropriations for each fund are set forth in the individual Fund Statements and are published in the County's FY 2026 Budget. The Proposed Budget submitted by the County Auditor, which is hereby incorporated into this appropriation order by reference, contains detailed documentation and descriptions for each line-item account within each category of expenditure. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included.

The County Commission approves all employee positions included in the Proposed Budget, adjusted for Commission-directed changes noted in the attached schedule, together with the specified budgeted hours, range, and benefit status for each position as reflected in the Salary Plan adopted by the County Commission in Commission Order #633-2025 to become effective in pay period #2 during FY 2026. Certain positions may be subject to additional Commission Order approval, per County Policy, before those positions can be advertised or filled.
The County Commission approves appropriations for the specific fixed assets identified in the various fixed asset appropriation accounts and authorizes procurement of the same in accordance with the County's Purchasing Policy adopted by the County Commission.
The County Commission tentatively fixes the property tax rates necessary to finance the budget and which are shown in the attached **Draft Revenue Commission Order**.

The County Commission authorizes the County Auditor to re-appropriate unspent FY 2025 grant funds which may be carried forward into FY 2026 according to the terms of the grant award upon determination that a remaining balance of the grant award is available for re-budgeting. In addition, the County Commission authorizes the County Auditor to re-appropriate unencumbered

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STATE OF MISSOURI } **ea.**

County of Boone

Term. 20

In the County Commission of said county, on the **day of** **20**

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

FY 2025 appropriations for projects approved in the FY 2025 budget, including Boone County's American Rescue Plan Act (ARPA) funds, which require extension into FY 2026 for completion.

Done this 18th day of December 2025.

Kip Kendrick
Presiding Commissioner

Justin Aldred
District I Commissioner

Janet M. Thompson
District II Commissioner

ATTEST:

Brianna L. Lennon
Clerk of the County Commission

COUNTY OF BOONE
MISSOURI

Entity Structure and Organization

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

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

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

History of Boone County

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

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

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

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

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

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

History of Boone County cont'd

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

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

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

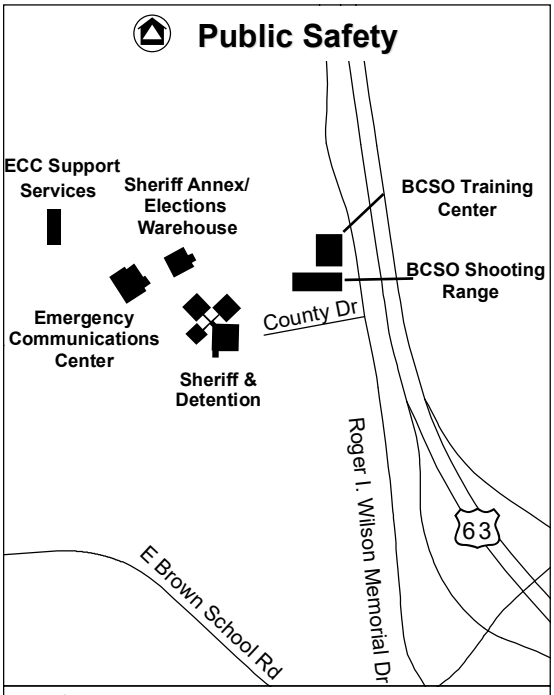
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

County Office Directory

Assessor		
Kenneth Mohr	Roger B. Wilson Government Center, Room 143	573-886-4270
Auditor		
Kyle Rieman	Roger B. Wilson Government Center, Room 304	573-886-4275
Circuit Clerk		
Sherry Terrell	Boone County Courthouse	573-886-4000
Thirteenth Circuit Court Judges		
J. Hasbrouck Jacobs, Div I Circuit Judge	Boone County Courthouse	573-886-4050
Jeff Harris, Div II Circuit Judge	Boone County Courthouse	573-886-4050
Stephanie Morrell, Div III Circuit Judge	Boone County Courthouse	573-886-4050
Joshua C. Devine, Div IV PresidingJudge	Boone County Courthouse	573-886-4050
Kimberly Shaw, Div V Associate Circuit Judge..	Boone County Courthouse	573-886-4050
Chris Wilson, Div VI Associate Circuit Judge	Callaway County Courthouse	573-642-0777
Sue Crane, Div VII Associate Circuit Judge	Callaway County Courthouse	573-642-0777
Gretchen Yancey, Div VIII Family Court Commissioner	Boone County Courthouse	573-886-4050
Tracy Gonzalez, Div IX Associate Circuit Judge..	Boone County Courthouse	573-886-4050
Kayla Jackson-Williams, Div X Associate Circuit Judge	Boone County Courthouse	573-886-4050
Jayne Pearman, Div XI Associate Circuit Judge	Boone County Courthouse	573-886-4050
Casey Clevenger, Div XII Treatment Court Commissioner	Boone County Courthouse	573-886-4050
Benjamin Miller, Div XIII Circuit Judge	Boone County Courthouse	573-886-4050
Clerk		
Brianna L. Lennon	Roger B. Wilson Government Center, Room 236	573-886-4295
Collector		
Brian McCollum	Roger B. Wilson Government Center, Room 118	573-886-4285
Commissioners		
Kip Kendrick, Presiding Commissioner	Roger B. Wilson Government Center, Room 333	573-886-4306
Justin S. Aldred, District I Commissioner	Roger B. Wilson Government Center, Room 333	573-886-4308
Janet M. Thompson, District II Commissioner	Roger B. Wilson Government Center, Room 333	573-886-4309
Community Services		
Joanne Nelson, Director	101 N 7th St.	573-886-4298
County Counselor		
C.J. Dykhouse	Roger B. Wilson Government Center, Room 211	573-886-4414
Court Administration		
Derek Hux, Court Administrator	Boone County Courthouse	573-886-4060
Elections & Registration		
Main Line	Roger B. Wilson Government Center, Room 236	573-886-4375
Emergency Management		
Christopher Kelley, Director	Emergency Communications Center	573-544-7900
Facilities Management & Custodial Services		
Director	Boone County Annex	573-886-4400
Human Resources & Risk Management		
Angela Wehmeyer, Director	Boone County Annex	573-886-4395
Information Technology, GIS & Mail Services		
Julia Lutz, Director	Roger B. Wilson Government Center, Room 220	573-886-4315
Joint Communications (911)		
Christie Davis, Director	Emergency Communications Center	573-554-1000
Chief Medical Examiner		
Carl Stacy, MD	UMC School of Medicine/Pathology	573-474-2700
Resource Management: Planning, Inspection and Engineering		
William (Bill) Florea, Director	Roger B. Wilson Government Center, Room 315	573-886-4330
Prosecuting Attorney		
Roger Johnson	Boone County Courthouse	573-886-4100
Family Support Enforcement	605 East Walnut, Suite A	573-886-4127
Public Administrator		
Chimene Schwach	Boone County Courthouse	573-886-4190
Public Defender		
Main Line	Johnson Building	573-443-0030
Purchasing		
Melinda Bobbitt, Director	Boone County Road & Bridge	573-886-4392
Recorder		
Bob Nolte	Roger B. Wilson Government Center, Room 132	573-886-4345
Road & Bridge Maintenance Operations		
Greg Edington, Director	Boone County Road & Bridge	573-449-8515
Sheriff's Department & Detention Facility		
Dwayne Carey, Sheriff	Boone County Sheriff Admin. & Detention Facility	573-875-1111
Treasurer		
Jenna Redel	Roger B. Wilson Government Center, Room 205	573-886-4365

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

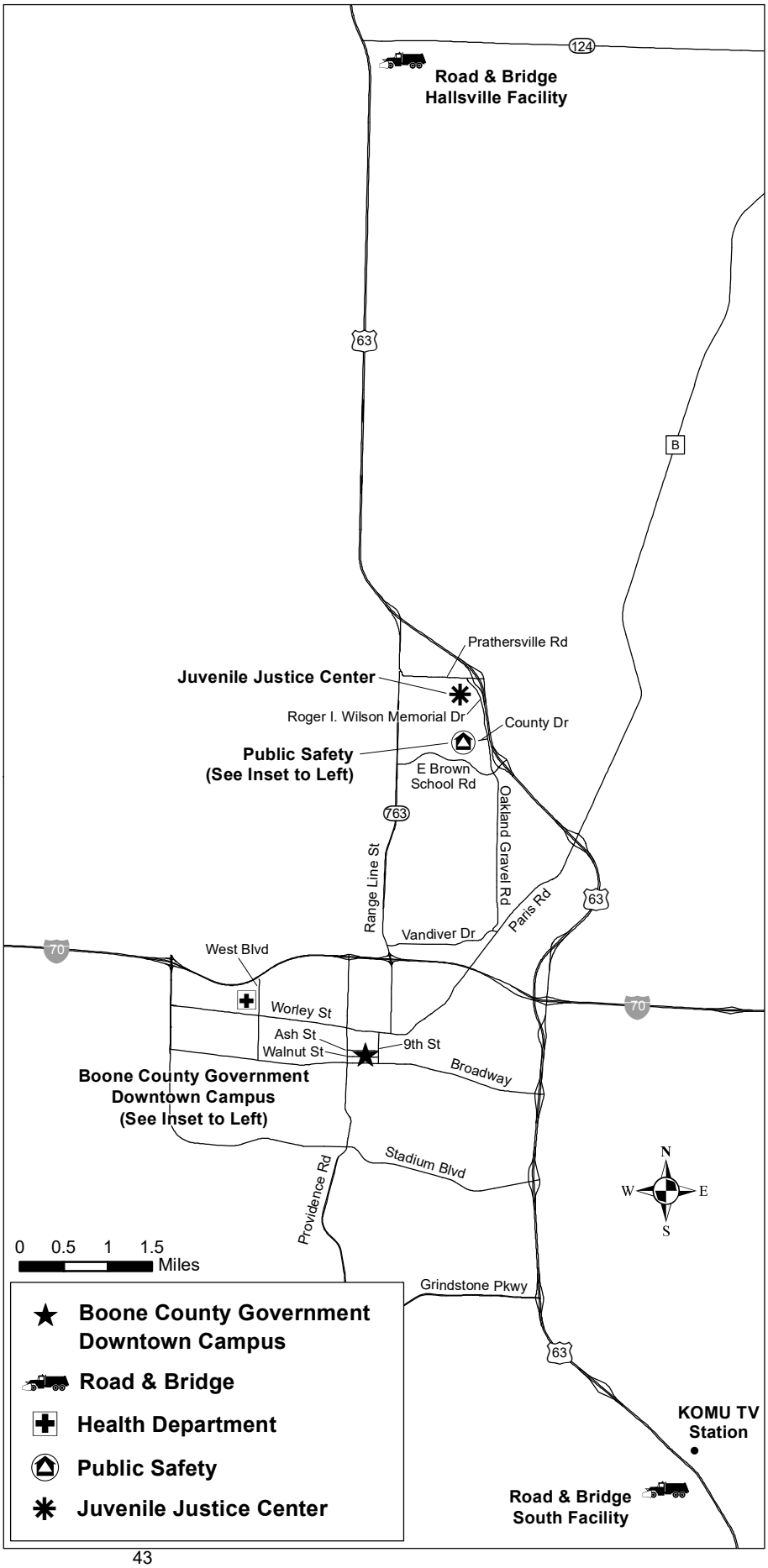
Boone County Facility Locations



★Boone County Government Downtown Campus

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

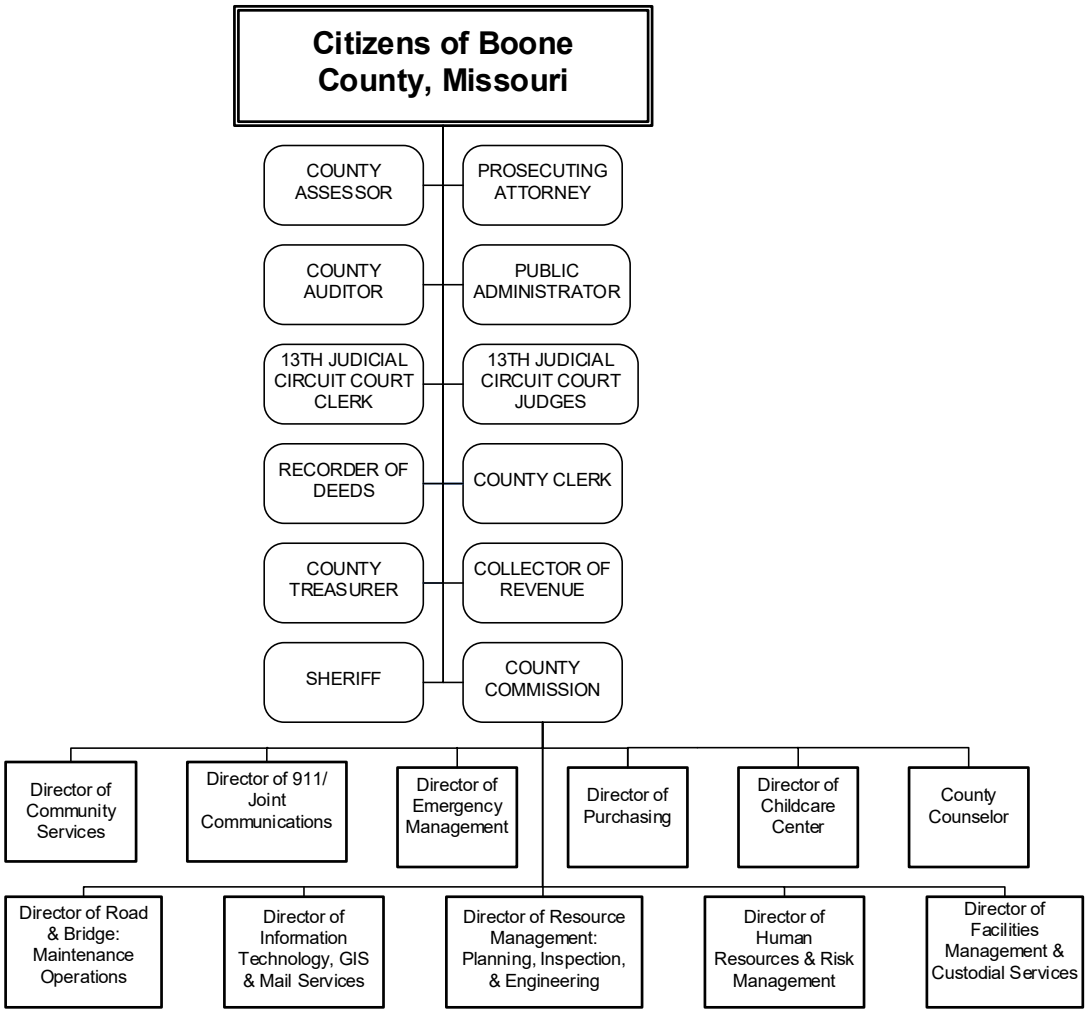
Boone County GIS Department



Boone County Facility Address Directory

Alternative Sentencing Center	607 East Ash
Boone County Annex	613 East Ash
Boone County Courthouse	705 East Walnut
Columbia/Boone County Public Health & Human Services	1005 West Worley St.
Dept. of Community Services	107 North 7th
Emergency Communication Center	2145 East County Drive
Emergency Communication Center Support Services	2177 East County Drive
Family Support Enforcement	605 East Walnut
Johnson Building (Public Defender)	601 East Walnut
Juvenile Justice Center	5665 Roger I. Wilson Memorial Drive
Road & Bridge - Hallsville Facility	780 East Highway 124
Road & Bridge - South Facility	5551 South Tom Bass Road
Roger B. Wilson Government Center	801 East Walnut
Boone County Sheriff's Regional Training Center	2013 County Drive
Sheriff Administration & Detention Facility	2121 County Drive
Sheriff Annex/Elections Warehouse	2111 County Drive

Organizational Chart



Budget Calendar and Process

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

The annual budget process typically begins in early June; however, it is common for budget planning to begin much earlier in the year for complex issues such as adjustments to the county-wide salary plan. Soon after, the Auditor develops preliminary revenue projections for the major funds and distributes budget instructions to all elected officials and department directors.

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

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

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

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

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

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

Budget Calendar and Process cont'd

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

Budget Revisions and Budget Amendments

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

Statutory Provisions Governing Circuit Court Budgets

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

Description of the Accounting and Budgeting System

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

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

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

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

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

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

Basis of Accounting and Budgeting

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

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

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

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

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

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

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current

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

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

(1) Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting described above. Governmental Funds include the General Fund, special revenue funds, debt service funds and capital project funds.

(2) Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities management and housekeeping operations), which are classified as proprietary funds.

(3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

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

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

Description of Funds

The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. Most of the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

Description of the Accounting and Budgeting System cont'd

Governmental Funds are used to account for governmental activities.

- **General Fund (a major fund)**

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

- **Special Revenue Funds**

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

- **Road and Bridge Fund (a major fund)**
  This fund accounts for restricted revenues including a property tax, a one-half cent sales tax, the County's portion of the gasoline tax (CART), and other similar revenues. These revenues may only be used for road and bridge maintenance and improvements.
- **Law Enforcement Services Fund (a major fund)**
  This fund accounts for the permanent one-eighth cent law enforcement sales tax revenues and related expenditures.
- **Community Children's Services Fund (a major fund)**
  This fund accounts for the permanent one-fourth cent sales tax revenues which provide funding for counseling, family support, and temporary residential services to children.
- **911/Emergency Management (a major fund)**
  This fund accounts for the permanent three-eighths cent sales tax revenues which provide funding for county-wide 911 and emergency management activities.
- **Other Special Revenue Funds**
  The Statutes of the State of Missouri set out several special funds that are maintained by the County. Some examples of these statutory funds are the Record Preservation Fund, the Bad Check Collection Fund, the Sheriff's Training Fund, and several others. The County is responsible for accounting for all income and expenses for each of these special activities; therefore, the special funds are separately maintained. On occasion, the County may establish a special revenue fund to account for revenues set aside for a restricted purpose, even though such treatment is not required by state statute.

- **Debt Service Funds**

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

Description of the Accounting and Budgeting System cont'd

- **Capital Projects Funds**

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

- **Neighborhood Improvement District Funds**

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

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

- **Internal Service Funds**

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

- **Enterprise Funds**

Enterprise Funds are used to provide services to the public on a user-charged basis. An example includes tuition paid by academy participants at the BCSO Regional Training Center. Funds from this revenue can only be utilized to provide those services. The revenue generated by these funds covers maintenance, operation, and upkeep. As these are enterprise funds for a public entity, they are not designed to make a profit. They only generate enough revenue to cover the needs of the services they provide.

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

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

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

- **Trust and Agency Funds**

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

Description of the Accounting and Budgeting System cont'd

Overview of the Fund-Department-Account Code Structure

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

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

Department Numbers are four (4) digit numbers assigned to each department. Departments within the general revenue fund begin with the digit "1". For all other departments, the first three digits of the department number represent the fund number. For example, the department numbers for Road & Bridge include #2040, #2042, and #2044. These budgets are included in the Road and Bridge Fund, #204, which belongs to the special revenue fund family.

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

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

- Interest - 03700-03799
  Income on all long term and short-term bank deposits and other investments.
- Miscellaneous - 03800-03899
  Includes such items as rental income, sales of county property, and miscellaneous reimbursements.
- Other Financing Sources - 03900-03999
  This would include proceeds from general long-term debt and inter-fund operating transfers.

■ Expenditure Accounts-- budgetary control is exercised at the class level.

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

Description of the Accounting and Budgeting System cont'd

- Fixed Asset Additions - 90000-99999 (Class 9)
  Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, buildings and improvements, road graders, computer software, etc.).

Overview and Description of Special Revenue and Other Funds

Fund No.	Fund Name	Description
	Special Revenue Funds	
201	Assessment Fund	This fund is established and governed by RSMo 137.750. It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget, subject to certain statutory provisions. The Assessor administers the fund.
203	Domestic Violence Fund	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; the Community Services Department administers the budget.
204	Road & Bridge Fund	This fund is established and governed by RSMo 137.555 and 137.560. It accounts for the operations of the Road & Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. It also accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for county road maintenance and improvement. Current authorization for the sales tax sunsets in 2028. The County Commission approves the budget.

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

Fund No.	Fund Name	Description
210	Local Emergency Planning Committee (LEPC) Fund	This fund is established and governed by local policy to effectuate RSMo 292.600-292.625. Established in 1998, this fund account for monies received by the Local Emergency Planning Committee from the State of Missouri and administered by Boone County Office of Emergency Management (OEM) pursuant to a Service Level Agreement approved in 2021 (CO# 206-2021). The County serves as fiscal agent for these financial activities. The County Commission approves the budget; the Director of Emergency Management administers this fund.
211	Collector Tax Maintenance Fund	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 Boone County Collector of Revenue approves the budget and administers the fund.
212	Fairground Maintenance Fund	This fund is established and governed by local policy. It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund to be used to address maintenance needs. The County Commission approves the budget and administers the fund.
213	Community Health & Medical	This fund is established and governed by local policy. It accounts for dedicated revenues received pursuant to the Boone Hospital Lease and which are intended to fund community health and medical needs. The County Commission approves the budget; the Community Services Department administers the fund.

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

Fund No.	Fund Name	Description
214	Stormwater Grants	This fund is established and governed by local policy. It accounts for revenues and expenditures associated with various storm water grants. The County Commission approves the budget; the Director of Resource Management administers the fund.
215	Boone County Fairgrounds Regional Recreational District Fund	This fund is established and governed by RSMo 67.792 – 67.799. It accounts for dedicated revenues derived from a one-half cent sales tax imposed by the County Commission on retail sales occurring within the boundaries of the Boone County Fairgrounds Regional Recreational District. The district was established pursuant to Commission Order 223-2011 and the one-half cent sales tax was authorized pursuant to Commission Order 224-2011. The property was transferred to the City of Columbia pursuant to a contract approved via Commission Order #142 -2020. Prior to the transfer of the property, the County Commission approved the budget and administered the fund. However, given the property transfer, further legal analysis is necessary to determine the legal mechanism(s) for establishing appropriations in accordance with applicable statutory provisions.
216	Community Children's Services Fund	This fund is established and governed by RSMo 210.861. It accounts for the dedicated revenues derived from a permanent one-quarter cent sales tax approved by voters in 2012. The fund is administered and expended by a Board of Directors, which is appointed by the County Commission. The monies may be used for the purposes described in RSMo 210.861 including counseling, family support, and temporary residential services to persons nineteen years of age or less.

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

Fund No.	Fund Name	Description
217	Road Development Agreements Fund	This fund is established and governed by local policy. It accounts for development impact fees collected for future infrastructure needs. The County Commission approves the budget; the Director of Resource Management administers the fund.
218	National Opioid Settlement Fund	This fund is established and governed by local policy. It accounts for annual payments received from the National Opioid Settlement Trust Fund. The monies may only be spent for certain allowable uses, primarily pertaining to opioid-related public health activities. Also, certain law enforcement and criminal justice costs are allowed. The County Commission approves the budget.
230	Election Services Fund	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 the budget and administers the fund.
232	Election Equipment Replacement Fund	This fund is established and governed by local policy. It accounts for monies collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment. The County Commission approves the budget; the County Clerk administers the fund.

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

Fund No.	Fund Name	Description
250	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 County Commission approves the budget subject to federal guidelines; the Sheriff administers the budget and the fund.
251	Sheriff's Training Fund	This 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.
252	Public Safety Citizen Contributions	This fund is established and governed by local policy. It accounts for citizen contributions given to the County for various law enforcement activities. The County Commission approves the budget and the Sheriff administers the fund.
253	Law Enforcement–Department of Justice Grants Fund	This fund is established and governed by local policy. It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.
254	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. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at $50,000 annually. The Sheriff approves the budget and administers the fund.

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

Fund No.	Fund Name	Description
255	Sheriff Revolving Fund Activity	This fund is established and governed by RSMo 571.101 - 571.121 and RSMo 50.535. It accounts for fees authorized and collected pertaining to "conceal and carry" gun permits. The Sheriff approves the budget and administers the fund.
256	Inmate Prisoner Detainee Security Fund	This fund is established and governed by RSMo 488.5026. It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.
257	Sheriff K9 Operations Fund	The fund is established and governed by local policy. It accounts for revenues and expenditures related to the Sheriff's canine program. The budget is established by the Commission and administered by the Sheriff.
260	Prosecuting Attorney Training Fund	This 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.
261	Prosecuting Attorney Tax Collection Fund	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.

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

Fund No.	Fund Name	Description
262	Prosecuting Attorney Contingency Fund	This fund is established and governed by RSMo 56.330. It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at $20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.
264	Prosecuting Attorney Forfeiture Fund	This fund is established and governed by local policy. It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.
265	PA Administrative Handling Cost Fund	This fund is established and governed by RSMo 559.100. It accounts for fee revenue authorized for the collection, disbursement, and general administration of crime victim restitution. The Prosecuting Attorney approves the budget and administers the fund.
270	911/Emergency Management Sales Tax Fund	This fund is established and governed by RSMo 67.547. It accounts for the revenues of a voter-approved 3/8-cent sales tax for a County-wide joint communications and dispatch center (911 Center) and for the funding of emergency management services. The County Commission approves the budget; commission-appointed department directors administer the various budgets included within the fund.

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

Fund No.	Fund Name	Description
271	911 Prepaid Wireless Fee Fund	This fund is established and governed by RSMo 190.460. It accounts for the revenues related to service charges on prepaid wireless telephone service. The County Commission approves the budget; a commission-appointed department director administers the fund.
280	Record Preservation Fund	This fund is established and governed by RSMo 59.319. It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.
282	Family Services and Justice Fund	This fund is established and governed by RSMo 488.2300. It accounts for revenues derived from a $30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.
283	Circuit Drug Court Fund	This fund is established and governed by local policy. It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.
285	Administration of Justice Fund	This fund is established and governed by RSMo 488.5025. It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.

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

Fund No.	Fund Name	Description
286	Circuit Clerk Garnishment Fee Fund	This fund is established and governed by RSMo 488.305. It accounts for a surcharge not to exceed ten dollars in cases where garnishments are granted. The funds are to be used to maintain and improve case processing and record preservation. The Circuit Clerk approves the budget and administers the fund.
287	Juvenile Preservation Fund	This fund is established and governed by RSMo 211.435. It accounts for various statutory costs and charges collected on certain traffic violations and on all civil court filings. It also accounts for discretionary fines charged by the Prosecuting Attorney on convictions where the victim was a child. The funds shall be used for the sole purpose of implementing and maintaining the juvenile court's expanded jurisdiction from seventeen years of age to eighteen years of age, a statutory change effective January 1, 2021. The Circuit Court approves and administers the fund.
290	Law Enforcement Services Fund	This fund is established and governed by RSMo 67.582. It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.
298	Recovery Act Stimulus Fund	This fund accounts for Coronavirus Aid, Relief and Economic Security (CARES) Act proceeds and distributions. The County Commission approves the budget.

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

Debt Service Funds

306	2015 Series Special Obligation Bonds – Emergency Communications Center	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $13.32 million bonds issued in 2015 to construct the Emergency Communications Center (ECC). Annual principal and interest is paid from the proceeds of a sales tax approved by voters in 2013.
307	2024 Series Special Obligation Bonds –Law Enforcement Training Center	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $9.815 million bonds issued in 2024 to construct the Law Enforcement Training Center (LETC). Annual principal and interest is paid from the proceeds of the Law Enforcement sales tax.
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	This fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	This fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.

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

389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	This fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.
390	2011 Series A Road NID Bonds (General Obligation Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.
392	2011 Series B Sewer NID Bonds (General Obligation Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments
393	2016 Series Sewer NID Bonds (General Obligation Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $223,700 bonds issued in 2016 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments
394	2024 Series Sewer NID Bonds (General Obligation Bonds)	The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of $326,000 bonds issued in 2024 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments

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

	Capital Project Funds	
4XX	Various	Capital Project funds are established by local policy and/or state statute. These funds account for design, construction, and/or acquisition costs pertaining to County facilities. Active Capital Project Funds include the following: • 411- R&B Expansion and Improvement • 412- Government Center Cap Projects • 413- LE Training & Childcare Construction • 414- R&B Capital Improvements • 415- Jail Improvements
	Neighborhood Improvement District (NID) Funds	
528	Phenora North Sewer	NID funds are established by local policy.
529	Bolli Road Sewer	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years. A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project. **Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in this budget document.**

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

	Internal Service & Enterprise Funds	
600	Self-Insured Health Plan	This fund is established by local policy. It accounts for operations of the self-insured health plan for county employees.
601	Self-Insured Dental Plan	This fund is established by local policy. It accounts for operations of the self-insured dental plan for county employees.
610	Building and Grounds Fund	The fund is established by local policy. This internal service fund accounts for the operations of the Facilities Management and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage. The County Commission approves the budget; the Director of Facilities Management administers the various budgets within the fund.
620	Building and Grounds Capital Repair and Replacement	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings other than the Health Facility, Road and Bridge Maintenance Operations' Facility, and the Fairgrounds. The resources are derived from an annual charge based on square footage. The County Commission approves the budget; the Director of Facilities Management administers the various budget.
621	Building Utilities	This fund is established by local policy. This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets. The County Commission approves the budget; the Director of Facilities Management administers the various budgets.

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

622	Capital Repair and Replacement Fund – Family Health Center Facility	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center. The County Commission approves the budget.
623	Capital Repair and Replacement Fund – Health Department Facility	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department. The county Commission approves the budget.
624	Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget. The County Commission approves the budget.
625	Capital Repair and Replacement Fund – Emergency Communications Center	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for the Emergency Communication Center. The resources are derived from annual appropriations from the annual operating budget. The County Commission approves the budget.
650	Childcare Center	This fund is established by local policy. This internal service fund accounts for operations of the Childcare Center for county employees.
660	BCSO Regional Training Center	This fund is established by local policy. This enterprise fund accounts for operations of the Regional Training Center.

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

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

Fiscal and Budget Policies

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

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

The Fiscal and Budget Policies presented below were approved by County Commission Order # 550-2017.

Revenue Policy:

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

Budget Policy:

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

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

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

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

Fiscal and Budget Policies cont'd

- Scenario Two: Revenues + Other Financing Sources + Appropriated Fund Balance ≥ Expenditures + Other Financing Uses

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

Grant Policy:

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

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

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

Capital Improvements Policy:

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

Fixed Assets, Infrastructure Assets, and Capital Asset Policy

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

Financial Accounting and Reporting Policy:

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

Fiscal and Budget Policies cont'd

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

Purchasing Policy:

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.
- To the extent allowed by state law, Circuit Court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of $12,000 or more or where multiple purchases over a 90-day period accumulate to $12,000 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

Debt Policy:

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

Fund Balance and Emergency Appropriation Policy:

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

Fiscal and Budget Policies cont'd

- **Fund Balance--nonmajor operating funds:** Fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions.
- **Emergency Appropriation:** Within the General Fund, an emergency appropriation equal to at least 3% of revenue will be included in the annual budget, as required by state law. The Emergency Appropriation may be used for unforeseen emergencies and requires a unanimous vote of the County Commission. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

Enterprise Fund Policy:

- Enterprise funds will be used to account for the acquisition, operation, and maintenance of county facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable.

Internal Service Fund Policy:

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

Summary of Long-Term Debt

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

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

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

Debt Service expenditures included in the FY 2025 Budget total $1,722,563 which represents approximately 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Of the total, $1,594,690 relates to special obligation bonds associated with land and building acquisition and $127,872 relate to NID general obligation bonds.

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

General Obligation Bonds:

$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of $48,800 to $63,300 through 2028; interest at 1.92%.	191,200
$204,000 Series 2010A general obligation neighborhood sewer improvement bonds due in annual installments of $1,000 to $79,000 through 2030: interest at 4.0% to 5.0%	175,000
$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of $6,700 to $9,200 through 2029: interest at 1.48%	35,736
$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of $2,000 to $6,000 through 2031: interest at 4.0% to 5.0%.	31,000
$223,700 Series 2016 general obligation neighborhood sewer improvement bonds due in annual installments of $8,540 to $14,300 through 2036: interest at 2.75%	137,807

Summary of Long-Term Debt cont'd

$326,000 Series 2024 general obligation neighborhood sewer improvement bonds due in annual installments of $7,000 to $9,900 through 2044: interest at 1.27%	311,900
Sub-total: General Obligation Debt – Sewer NIDs	882,643
Total: All General Obligation Debt	$ **882,643**
Special Obligation Bonds:	
$13,320,000 Series 2015 special obligation bonds due in annual installments of $525,000 to $855,000 beginning in 2015 through 2034; semi-annual interest is due 2015 through 2034; interest at 2.000% to 3.125%. Debt service payments are secured by amounts appropriated by the County each fiscal year.	6,850,000
$9,815,000 Series 2024 special obligation bonds due in annual installments of $350,000 to $710,000 beginning in 2025 through 2044; semi-annual interest is due 2025 through 2044; interest at 4.000% to 5.000%. Debt service payments are secured by amounts appropriated by the County each fiscal year.	9,465,000
Total: All Special Obligation Debt	$ **16,315,000**
Total: All Debt Combined	**17,197,643**

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

Approval Year and Purpose	Amount Authorized	Amount Issued	Remaining Amount to Issue	Outstanding
1992 Road NIDS	$ 3,500,000	$ 2,031,000	$ 1,469,000	$ 0
1997 Sewer NIDS	$ 5,500,000	$ 2,638,243	$ 2,861,757	$ 882,643

Summary of Long-Term Debt cont'd

Future debt service requirements for outstanding bonds are as follows:

	Special Obligation ----------Bonds----------		General Obligation -------Bonds--------		Combined	Combined	Combined
Year	Principle	Interest	Principle	Interest	Principle	Interest	Total
2026	990,000.00	602,218.76	108,003.30	21,261.10	1,098,003.30	623,479.86	1,721,483.16
2027	1,030,000.00	565,418.76	110,903.14	18,852.78	1,140,903.14	584,271.54	1,725,174.68
2028	1,065,000.00	527,143.76	112,911.23	16,366.00	1,177,911.23	543,509.76	1,721,420.99
2029	1,105,000.00	487,393.76	115,663.94	12,784.58	1,220,663.94	500,178.34	1,720,842.28
2030	1,145,000.00	446,093.76	111,653.05	8,101.62	1,256,653.05	454,195.38	1,710,848.43
2030-2034	6,165,000.00	1,783,884.42	234,200.52	25,615.60	6,399,200.52	1,809,500.02	8,208,700.54
2035-2039	2,680,000.00	932,400.00	62,161.35	5,233.30	2,742,161.35	937,633.30	3,679,794.65
2040-2044	3,280,000.00	338,400.00	0.00	0.00	3,280,000.00	338,400.00	3,618,400.00
Total $	17,460,000.00	5,682,953.22	855,496.53	108,214.96	18,315,496.53	5,791,168.18	24,106,664.71

Legal debt limit:

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1st, the County's statutory debt limit will exceed $413,627,274; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	$ 4,136,272,740
Constitutional Debt Limit (10%):	$ 413,627,274
Debt outstanding on January 1 applicable to debt limit:	$ 882,643
Debt outstanding on January 1 as a percentage of debt limit:	0.2%

COUNTY OF BOONE
MISSOURI

Financial Summaries—

This section contains the following information:

- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)

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

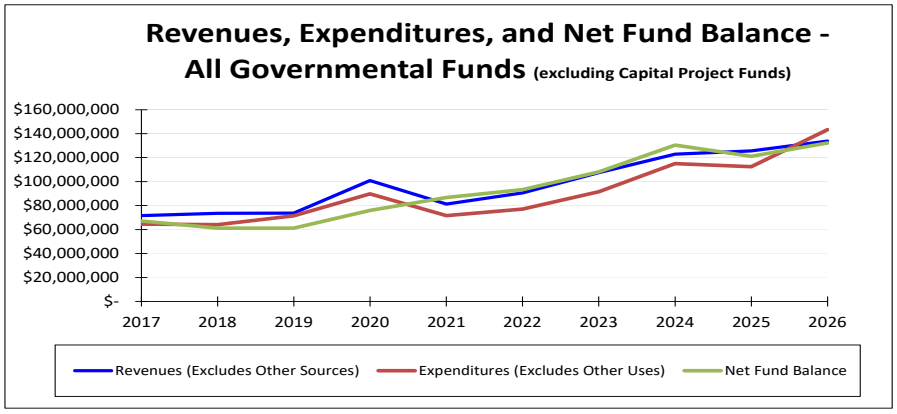
- Graphical presentation of comparative annual growth rates in sales tax for the last 10 years

Financial Summaries

Revenues, Expenditures, and Net Fund Balance – All Governmental Funds (Excluding Capital Project Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Revenues (Excludes Other Sources)	$71,635,975	$73,618,466	$73,761,128	$100,875,291	$81,270,204
Expenditures (Excludes Other Uses)	$64,540,179	$64,055,250	$71,438,224	$89,852,484	$71,643,765
Net Fund Balance	$67,111,011	$61,133,456	$61,133,456	$75,941,789	$86,774,064

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Revenues (Excludes Other Sources)	$90,579,542	$107,413,364	$122,946,654	$125,635,279	$133,852,254
Expenditures (Excludes Other Uses)	$77,043,269	$91,526,262	$115,021,054	$112,377,246	$143,273,764
Net Fund Balance	$93,301,762	$108,112,295	$130,370,841	$121,076,026	$132,210,737



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

- Unexpected favorable revenue variances in 2020, 2021, and 2022 are associated with sales tax revenue and state reimbursements.

- Favorable spending variances in the Community Children's Services Fund and the 911/Emergency Management Sales Tax Fund; numerous extended staff vacancies within County offices (primarily in the General Fund and the 911/Emergency Management Sales Tax Fund), resulting in increased favorable spending variances.

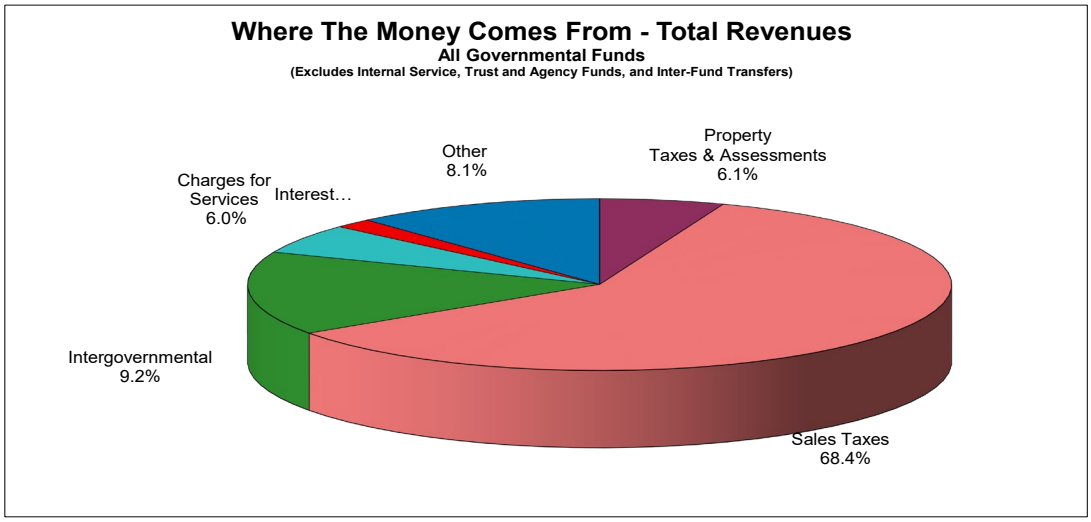
- The County received approximately $21 million in CARES Act monies from the State of Missouri in 2020 because of the COVID-19 pandemic. The entire amount was awarded and spent in fiscal year 2020.

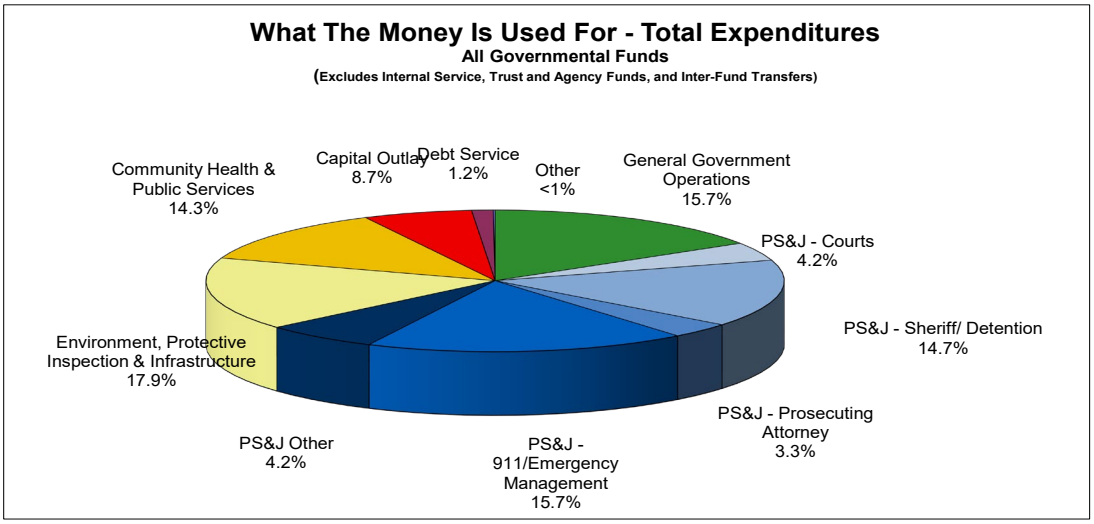
- The County received approximately $10 million from the federal government American Rescue Plan Act (ARPA) in 2021. The County has elected to recognize $2.5 million in revenue each year for four years (2023-2026).

Financial Summaries cont'd

2026 Budget – All Governmental Funds

(Excluding Capital Project Funds)





Where The Money Comes From		
Property Taxes & Assessments	$	7,663,650
Sales Taxes		79,881,550
Intergovernmental		21,041,971
Charges for Services		7,502,982
Interest		2,370,075
Hospital Lease		-
Other		15,392,026
Total Revenues	$	133,852,254
Other Financing Sources		3,601,409
Fund Balance Used for Operations		30,880,955
Total Financing Sources	$	168,334,618

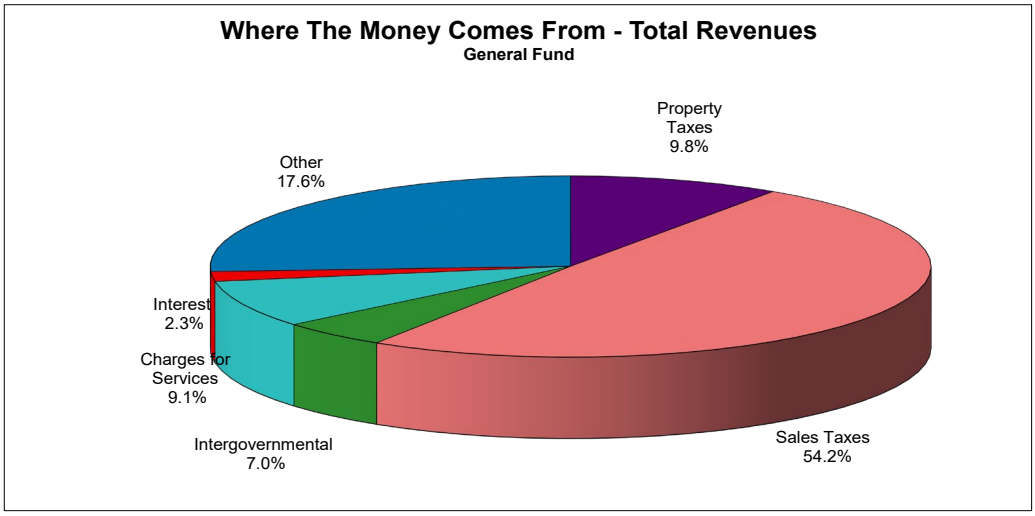
What The Money Is Used For			
General Government Operations	$	23,113,070	**
PS&J - Courts		6,013,234	
PS&J - Sheriff/Detention		21,990,678	
PS&J - Prosecuting Attorney		4,991,243	
PS&J - 911/Emergency Management		25,785,722	
PS&J - Other		9,202,244	***
Environment, Protective Inspection & Infrastructure		23,797,582	
Community Health & Public Services		17,756,273	
Capital Outlay		8,755,139	
Debt Service		1,721,487	
Other		147,092	
Total Expenditures	$	143,273,764	
Total Other Financing Uses		13,151,009	
Total Financial Uses	$	156,424,773	

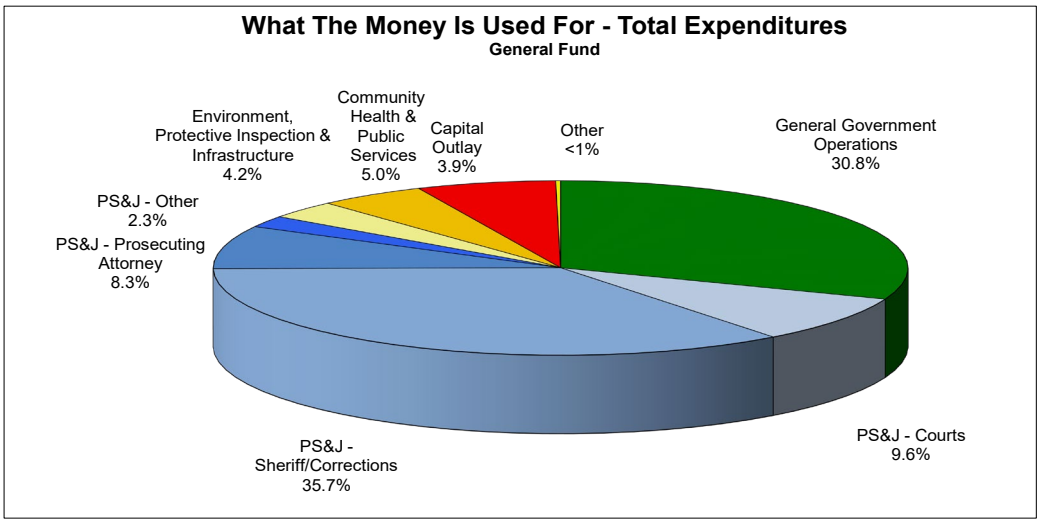
** Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records

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

Financial Summaries cont'd

2026 Budget – General Fund (Major Fund)





Where The Money Comes From		
Property Taxes	$	5,415,600
Sales Taxes		28,194,300
Intergovernmental		2,773,759
Charges for Services		4,792,542
Interest		997,181
Hospital Lease		-
Other		14,773,121
Total Revenues	$	56,946,503
Other Financing Sources		2,519,837
Fund Balance Used for Operations		2,943,901
Total Financing Sources	$	62,410,241

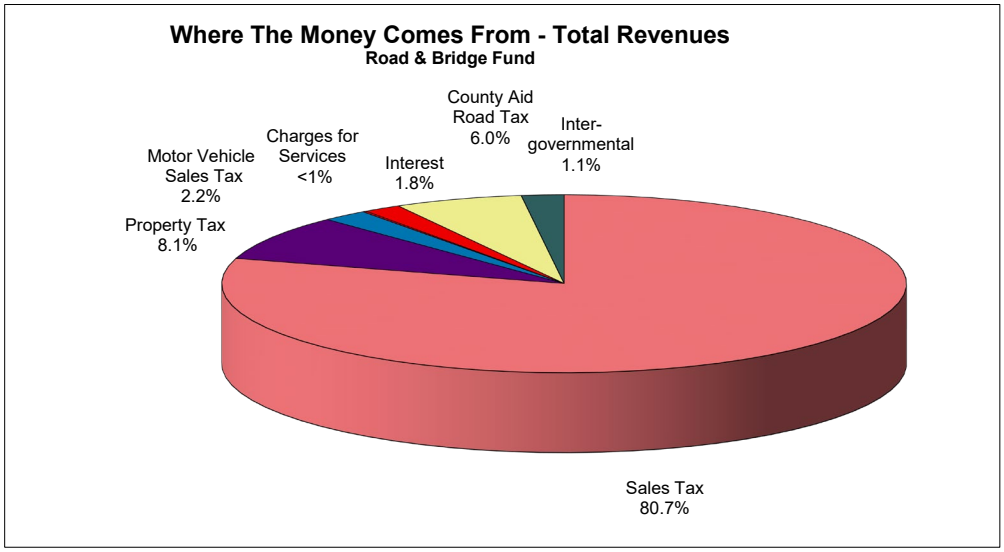
What The Money Is Used for			
General Government Operations	$	19,062,384	**
PS&J - Courts		5,369,407	
PS&J - Sheriff/Detention		21,807,551	
PS&J - Prosecuting Attorney		4,934,075	
PS&J - Other		1,322,669	***
Environment, Protective Inspection & Infrastructure		2,046,468	
Community Health & Public Services		3,093,552	
Capital Outlay		4,009,175	
Debt Service		-	
Other		143,000	
Total Expenditures		61,788,281	
Total Other Financing Uses		621,960	
Total Financial Uses	$	62,410,241	

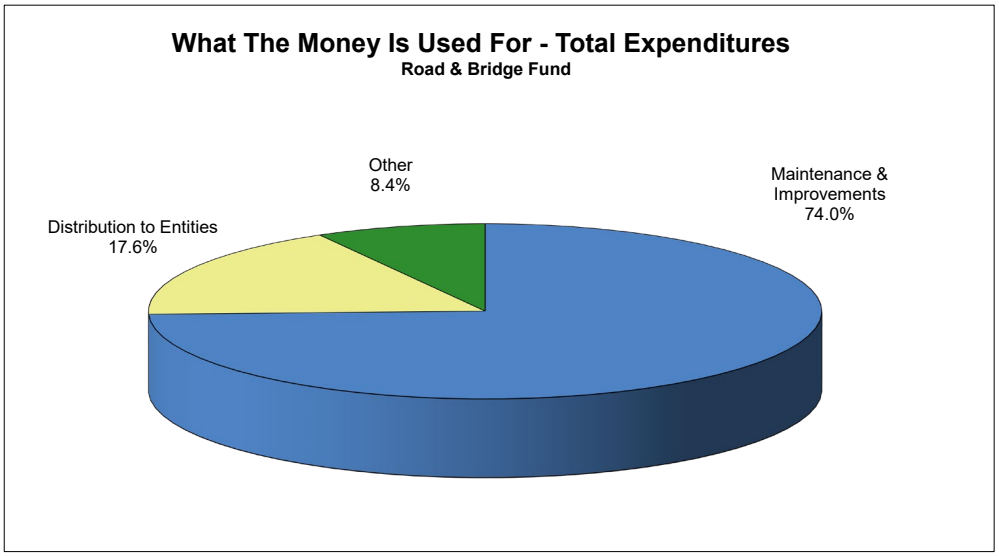
** Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management Services

*** Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch

Financial Summaries cont'd

2026 Budget – Road & Bridge Fund (Major Fund)



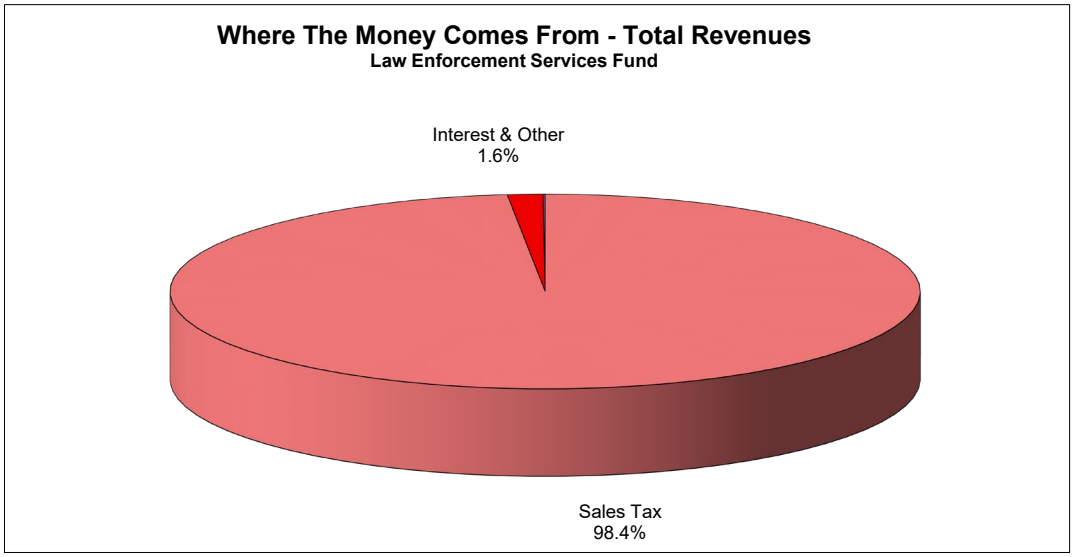


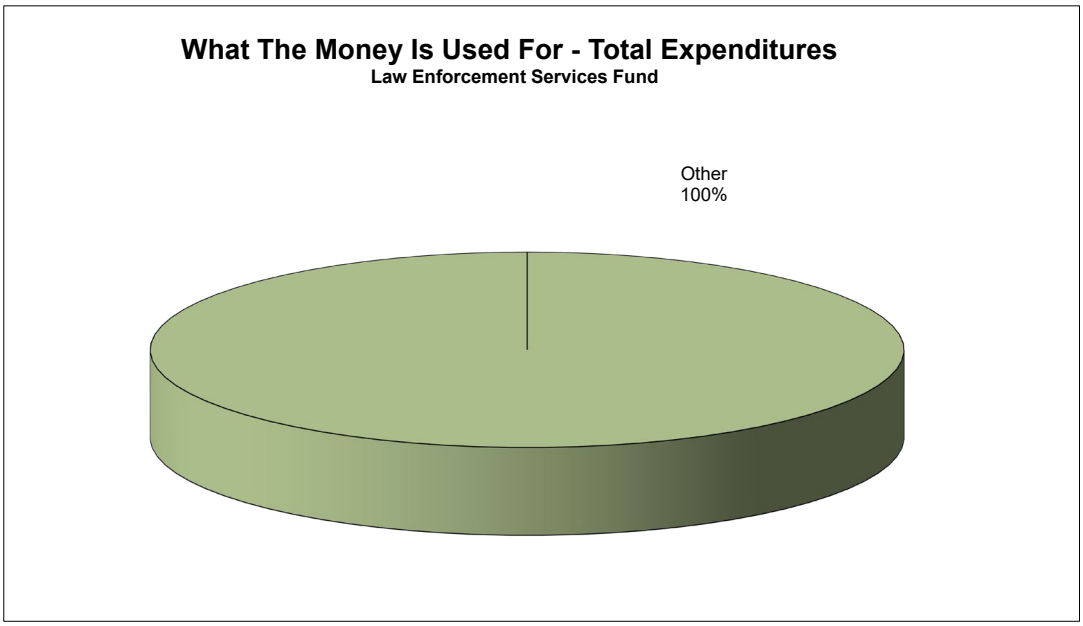
Where The Money Comes From	
Sales Tax	$ 21,005,300
Property Tax	2,180,213
Motor Vehicle Sales Tax	575,000
Charges for Services	45,170
Interest & Other	469,130
County Aid Road Tax	1,600,000
Intergovernmental	529,749
Total Revenues	$ 26,404,562
Other Financing Sources	180,000
Fund Balance Used for Operations	2,756,574
Total Financing Sources	$ 29,341,136

What The Money Is Used for	
Property Tax Distribution	$ 357,909
Sales Tax Distribution	3,572,392
Road Maintenance	8,959,630
Fleet Maintenance Operations	1,821,079
Traffic/Sign	194,678
Infrastructure Preservation/Rehab	3,875,000
Design & Construction	371,726
Stormwater Administration	229,884
R&B & RM Administration	824,926
Engineering	698,601
R&B IT Hardware & Software	90,068
Administrative Services Charge	1,117,470
Facilities Management/Custodial	232,063
Facility Repair & Replacement	105,310
Insurance Activity	371,650
CART/MV Distribution to Road District	108,750
Other	310,000
Total Expenditures	$ 23,241,136
Total Other Financing Uses	$ -
Total Financial Uses	$ 23,241,136

Financial Summaries cont'd

2026 Budget– Law Enforcement Services Fund (Major Fund)



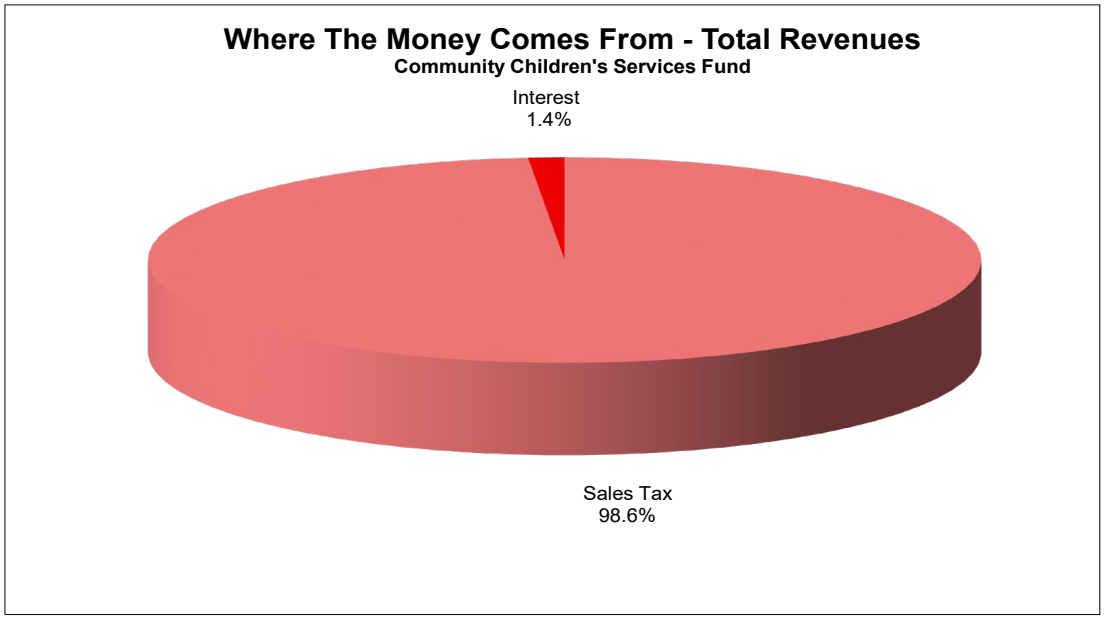


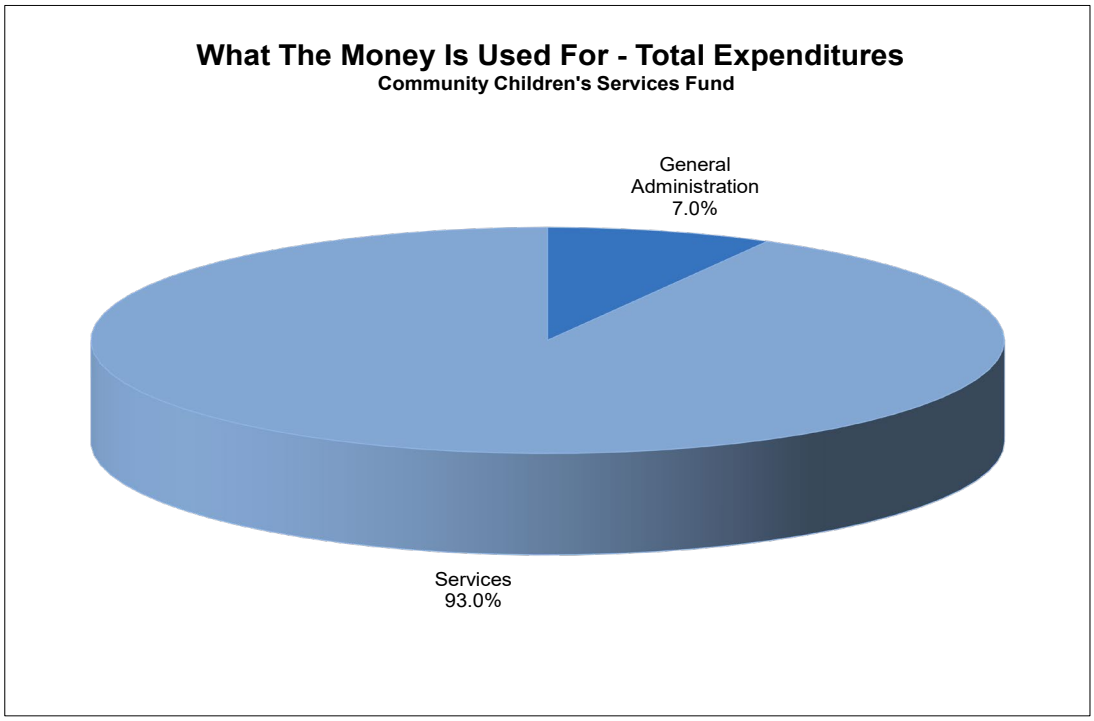
Where The Money Comes From	
Sales Tax	$5,664,075
Charges for Services	0
Interest	88,000
Other	5,000
Total Revenues	$5,757,075
Other Financing Sources	22,500
Fund Balance Used for Operations	2,745,000
Total Financing Sources	$8,524,575

What The Money Is Used For	
Law Enforcement Judicial Information System-County	$0
Law Enforcement Training Center	0
Other	7,879,575
Total Expenditures	$7,879,575
Total Other Financing Uses	645,000
Total Financial Uses	$8,524,575

Financial Summaries cont'd

2026 Budget– Community Children's Services Fund (Major Fund)



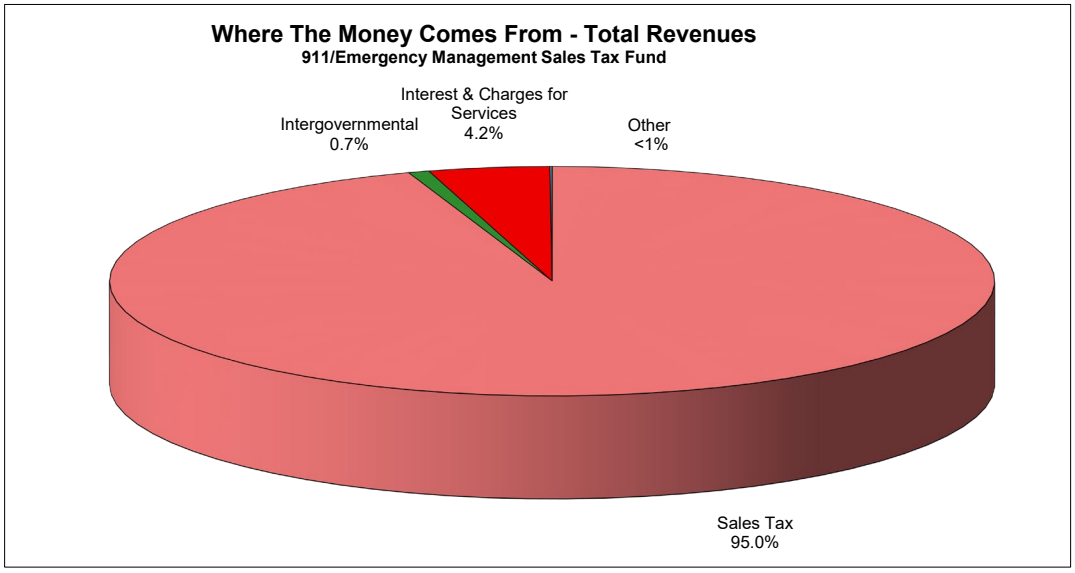


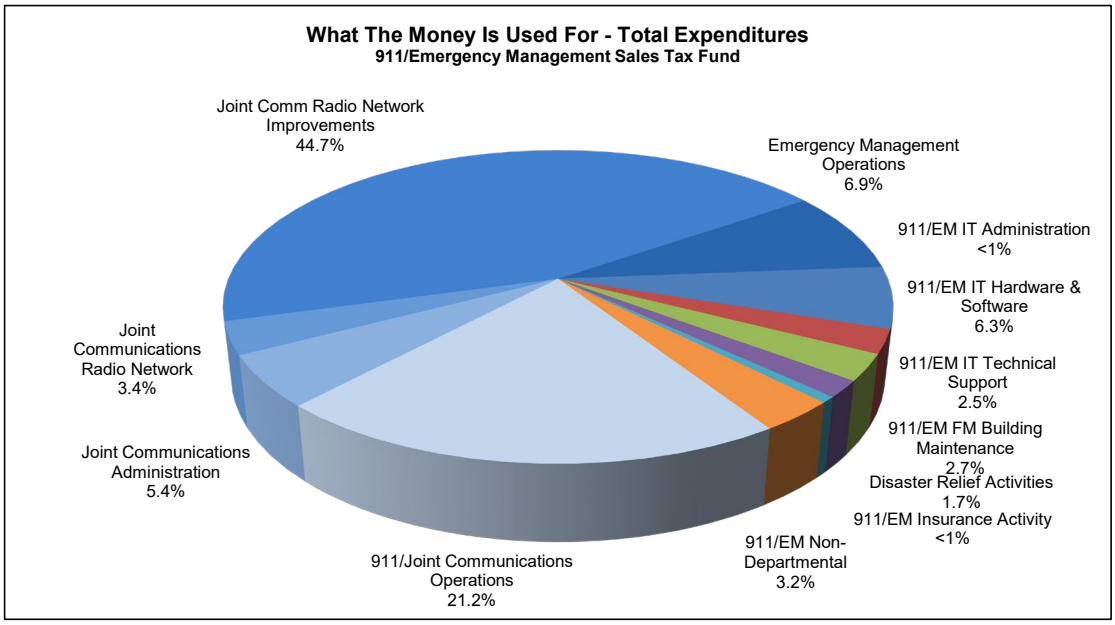
Where The Money Comes From	
Sales Tax	$ 10,853,150
Interest	$ 154,460
Intergovernmental	$ -
Total Revenues	$ 11,007,610
Other Financing Sources	-
Fund Balance Used for Operations	3,458,291
Total Financing Sources	$ 14,465,901

What The Money Is Used for	
General Administration	$ 1,156,901
Services	13,310,000
Total Expenditures	$ 14,466,901
Total Other Financing Uses	-
Total Financial Uses	$ 14,466,901

Financial Summaries cont'd

2026 Budget– 911/Emergency Management Sales Tax Fund (Major Fund)





Where The Money Comes From	
Sales Tax	$ 14,162,225
Intergovernmental	113,900
Charges for Services	300
Interest	661,265
Other	12,250
Total Revenues	$ 14,949,940
Other Financing Sources	-
Fund Balance Used for Operations	17,323,196
Total Financing Sources	$ 32,273,136

What The Money Is Used for	
911/Joint Communications Operations	$ 6,140,788
Joint Communications Administration	1,547,098
Joint Communications Radio Network	975,145
Joint Comm Radio Network Improvements	12,958,404
Emergency Management Operations	2,417,034
911/EM IT Administration	900
911/EM IT Technical Support	717,838
911/EM IT Hardware & Software	1,837,582
911/EM FM Building Maintenance	788,468
Disaster Relief Activities	500,000
911/EM Insurance Activity	180,406
911/EM Non-Departmental	937,711
Total Expenditures	$ 29,001,374
Total Other Financing Uses	3,271,762
Total Financial Uses	$ 32,273,136

Financial Summaries cont'd

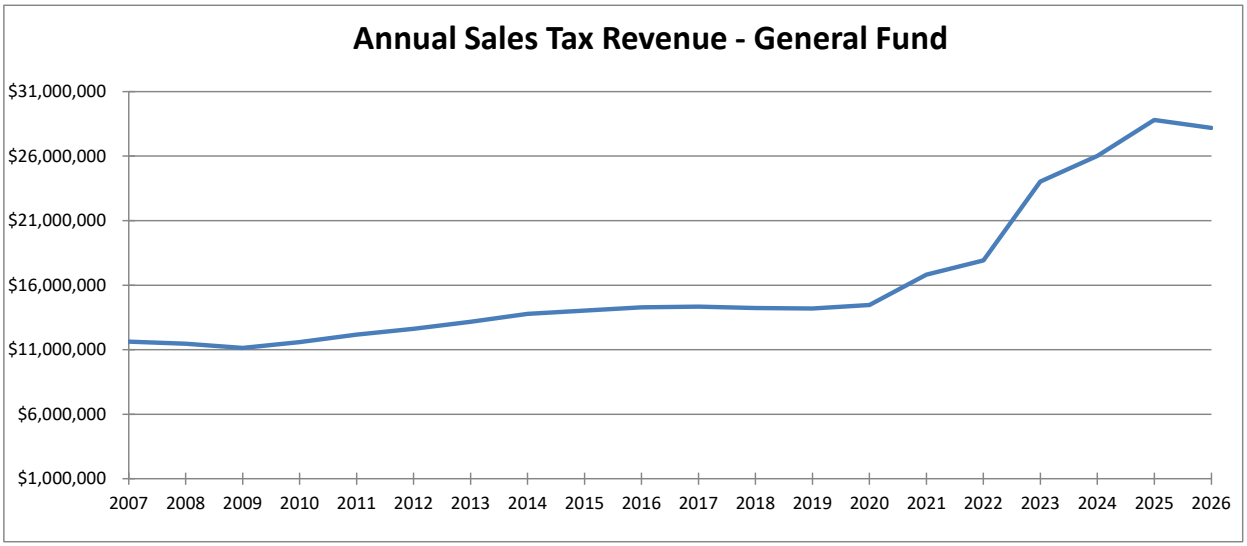
Sales Tax

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Actual
Sales Tax	$11,618,935	$11,460,782	$11,144,410	$11,579,077	$12,162,398
Sales Tax Growth Rate		-1.4%	-2.8%	3.9%	5.0%

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual
Sales Tax	$12,619,573	$13,165,037	$13,770,424	$14,034,684	$14,281,327
Sales Tax Growth Rate	3.8%	4.3%	4.6%	1.9%	1.8%

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Sales Tax	14,335,906	14,233,384	14,193,550	14,459,278	16,809,584
Sales Tax Growth Rate	0.4%	-0.7%	-0.3%	1.9%	16.3%

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Sales Tax	17,919,546	24,026,621	26,015,102	28,807,000	28,194,300
Sales Tax Growth Rate	6.6%	34.1%	8.3%	10.7%	-2.1%



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

COUNTY OF BOONE
MISSOURI

Fund Statements—

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

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

Governmental Funds

Fund Statement–All Governmental Funds Combined

(Excluding Capital Project Funds)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	6,968,659	7,094,896	7,656,833	7,595,813
Assessments		66,677	91,672	75,244	67,837
Sales & Use Taxes		78,405,343	80,258,360	81,286,080	79,881,550
Franchise Taxes		100,598	110,000	77,105	80,000
Licenses and Permits		881,177	780,120	817,279	797,808
Intergovernmental		17,111,894	11,682,786	16,521,139	21,041,971
Charges for Services		7,482,312	7,109,297	7,449,969	7,502,982
Fines and Forfeitures		12,237	18,800	13,980	16,770
Interest		6,909,937	2,531,679	3,323,456	2,370,075
Hospital Lease		-	-	-	-
Other		5,007,820	9,110,992	8,414,194	14,497,448
Total Revenues		**122,946,654**	**118,788,602**	**125,635,279**	**133,852,254**
Other Financing Sources					
Transfer In from other funds		8,453,673	4,194,298	4,295,009	4,112,134
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		537,935	95,941	307,969	210,050
Total Other Financing Sources		**8,991,608**	**4,290,239**	**4,602,978**	**3,601,409**
Fund Balance Used for Operations		**14,957,215**	**48,329,426**	**21,694,043**	**30,880,955**
TOTAL FINANCIAL SOURCES	**$**	**146,895,477**	**171,408,267**	**151,932,300**	**168,334,618**
FINANCIAL USES:					
Expenditures					
Personal Services	$	40,590,084	48,309,478	43,443,045	51,348,079
Materials & Supplies		4,245,686	5,554,020	5,188,959	5,561,676
Dues Travel & Training		693,047	1,321,276	930,688	1,256,273
Utilities		1,127,566	1,527,954	1,209,897	1,576,618
Vehicle Expense		1,176,340	1,445,765	1,435,207	1,411,242
Equip & Bldg Maintenance		1,166,314	1,434,654	1,115,307	1,429,277
Contractual Services		28,029,487	35,884,303	30,040,934	40,826,879
Debt Service (Principal and Interest)		980,945	1,723,813	1,722,565	1,721,487
Emergency		-	1,644,470	-	1,896,000
Other		30,142,696	27,831,482	16,762,077	27,491,094
Fixed Asset Additions		6,868,889	13,896,564	10,478,567	8,755,139
Total Expenditures		**115,021,054**	**140,573,779**	**112,327,246**	**143,273,764**
Other Financing Uses					
Transfer Out to other funds		11,225,173	30,834,488	28,235,498	13,151,009
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**11,225,173**	**30,834,488**	**25,735,498**	**13,151,009**
TOTAL FINANCIAL USES	**$**	**126,246,227**	**171,408,267**	**140,562,744**	**156,424,773**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	131,001,874	147,400,491	147,400,491	132,315,756
Less encumbrances, beginning of year		(10,241,017)	(4,760,248)	(4,760,248)	-
Add encumbrances, end of year		20,947,599	-	-	-
Fund Balance Increase (Decrease) from operations (NET) *		5,692,035	(48,329,426)	(10,324,487)	(18,250,335)
FUND BALANCE (GAAP), end of year		**147,400,491**	**94,310,817**	**132,315,756**	**114,065,421**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(17,029,650)**	**(16,221,191)**	**(11,189,730)**	**(587,337)**
NET FUND BALANCE, end of year	**$**	**130,370,841**	**78,089,626**	**121,126,026**	**113,478,084**

Governmental Funds

Fund Statement–General Fund 100 (Major Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	4,888,916	4,961,500	5,448,687	5,415,600
Assessments		-	-	-	-
Sales & Use Taxes		26,015,102	27,545,360	28,807,000	28,194,300
Franchise Taxes		100,598	110,000	77,105	80,000
Licenses and Permits		806,507	714,663	739,318	722,338
Intergovernmental		3,296,026	4,252,944	3,294,451	2,773,759
Charges for Services		4,866,332	4,699,516	4,931,768	4,792,542
Fines and Forfeitures		12,237	18,800	13,980	16,770
Interest		2,824,366	1,174,327	1,386,526	997,181
Hospital Lease		-	-	-	-
Other		4,232,038	8,568,305	7,799,539	13,954,013
Total Revenues		**47,042,122**	**52,045,415**	**52,498,374**	**56,946,503**
Other Financing Sources					
Transfer In from other funds		7,524,137	2,572,585	2,700,000	2,512,287
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		95,568	4,841	53,599	7,550
Total Other Financing Sources		**7,619,705**	**2,577,426**	**2,753,599**	**2,519,837**
Fund Balance Used for Operations		**-**	**3,452,232**	**-**	**2,943,901**
TOTAL FINANCIAL SOURCES	**$**	**54,661,827**	**58,075,073**	**55,251,973**	**62,410,241**
FINANCIAL USES:					
Expenditures					
Personal Services	$	24,616,714	32,036,616	29,881,397	34,408,603
Materials & Supplies		888,904	1,410,677	1,345,500	1,341,907
Dues Travel & Training		359,988	632,887	440,166	603,320
Utilities		547,480	607,294	627,857	654,252
Vehicle Expense		444,745	402,131	420,302	414,138
Equip & Bldg Maintenance		406,379	572,497	506,744	477,247
Contractual Services		4,402,031	8,239,865	7,012,547	7,131,936
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	1,242,470	-	1,524,000
Other		6,834,471	9,110,544	8,111,647	11,223,703
Fixed Asset Additions		2,227,301	2,571,901	1,691,777	4,009,175
Total Expenditures		**40,728,013**	**56,826,882**	**50,037,937**	**61,788,281**
Other Financing Uses					
Transfer Out to other funds		5,007,530	1,248,191	1,188,191	621,960
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**5,007,530**	**1,248,191**	**1,188,191**	**621,960**
TOTAL FINANCIAL USES	**$**	**45,735,543**	**58,075,073**	**51,226,128**	**62,410,241**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	38,918,574	47,891,222	47,891,222	49,919,169
Less encumbrances, beginning of year		(1,951,534)	(1,997,898)	(1,997,898)	-
Add encumbrances, end of year		1,997,898	-	-	-
Fund Balance Increase (Decrease) resulting from operations		8,926,284	(3,452,232)	4,025,845	(2,943,901)
FUND BALANCE (GAAP), end of year		**47,891,222**	**42,441,092**	**49,919,169**	**46,975,268**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(2,389,810)**	**(5,343,650)**	**(343,650)**	**(293,650)**
NET FUND BALANCE, end of year	**$**	**45,501,412**	**37,097,442**	**49,575,519**	**46,681,618**
Net Fund Balance as a percent of expenditures		111.72%	65.28%	99.08%	75.55%

COUNTY OF BOONE
MISSOURI

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	2,079,743	2,133,396	2,208,146	2,180,213
Assessments		-	-	-	-
Sales & Use Taxes		22,038,026	21,343,000	21,252,000	21,005,300
Franchise Taxes		-	-	-	-
Licenses and Permits		25,691	12,325	18,709	17,425
Intergovernmental		3,373,802	2,478,045	2,890,631	2,704,749
Charges for Services		27,740	27,085	45,170	45,170
Fines and Forfeitures		-	-	-	-
Interest		1,342,174	381,405	705,912	381,405
Hospital Lease		-	-	-	-
Other		65,311	74,400	99,351	70,300
Total Revenues		**28,952,487**	**26,449,656**	**27,219,919**	**26,404,562**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		357,840	27,300	219,631	180,000
Total Other Financing Sources		**357,840**	**27,300**	**219,631**	**180,000**
Fund Balance Used for Operations		**-**	**17,385,615**	**13,802,695**	**2,756,574**
TOTAL FINANCIAL SOURCES	**$**	**29,310,327**	**43,862,571**	**41,242,245**	**29,341,136**
FINANCIAL USES:					
Expenditures					
Personal Services	$	4,588,438	5,791,309	5,069,723	6,284,365
Materials & Supplies		2,757,729	3,171,749	3,103,857	3,535,387
Dues Travel & Training		37,087	69,640	41,309	72,961
Utilities		110,045	131,229	121,879	126,357
Vehicle Expense		713,480	989,408	985,490	958,340
Equip & Bldg Maintenance		72,443	127,119	88,583	106,224
Contractual Services		9,485,806	8,493,956	7,011,273	9,065,973
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	250,000	-	250,000
Other		1,662,608	1,452,111	1,449,164	1,351,507
Fixed Asset Additions		1,671,537	606,050	590,967	1,490,022
Total Expenditures		**21,099,173**	**21,082,571**	**18,462,245**	**23,241,136**
Other Financing Uses					
Transfer Out to other funds		-	22,780,000	22,780,000	6,100,000
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**22,780,000**	**22,780,000**	**6,100,000**
TOTAL FINANCIAL USES	**$**	**21,099,173**	**43,862,571**	**41,242,245**	**29,341,136**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	29,021,040	35,953,583	35,953,583	21,822,260
Less encumbrances, beginning of year		(1,607,239)	(328,628)	(328,628)	-
Add encumbrances, end of year		328,628	-	-	-
Fund Balance Increase (Decrease) resulting from operations		8,211,154	(17,385,615)	(13,802,695)	(2,756,574)
FUND BALANCE (GAAP), end of year		**35,953,583**	**18,239,340**	**21,822,260**	**19,065,686**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(5,934,761)**	**(4,500,000)**	**(4,500,000)**	**-**
NET FUND BALANCE, end of year	**$**	**30,018,822**	**13,739,340**	**17,322,260**	**19,065,686**
Net Fund Balance as a percent of expenditures		142.27%	65.17%	93.83%	82.03%

Governmental Funds

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

	Departments funded by Road & Bridge Sales Tax					
	2040 R&B Road Maintenance	**2041 Resource Mgt Infrastructure Preservat/Rehab**	**2042 R&B Fleet Maintenance Operations**	**2043 R&B Traffic & Sign Operations**	**2044 R&B Administration**	**2045 Resource Mgmt Road Inspection**
REVENUES:						
Property Taxes	$ -	$ -	$ -	$ -	$ -	$ -
Sales Taxes	-	-	-	-	-	-
Licenses and Permits	-	-	-	-	-	15,100
Intergovernmental	38,549	-	14,200	-	-	-
Charges for Services	-	-	-	-	17,585	-
Fines and Forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Hospital Lease	-	-	-	-	-	-
Other	187,600	-	38,500	3,000	-	16,200
Total Revenues	**$ 226,149**	**$ -**	**$ 52,700**	**$ 3,000**	**$ 17,585**	**$ 31,300**
EXPENDITURES:						
Personal Services	3,845,954	-	562,521	161,429	368,692	349,177
Materials & Supplies	3,262,680	-	215,835	25,681	6,079	1,383
Dues Travel & Training	24,156	-	10,630	-	15,802	1,589
Utilities	18,940	-	1,260	1,068	1,344	3,168
Vehicle Expense	-	-	941,083	-	-	12,500
Equip & Bldg Maintenance	-	-	49,500	-	1,405	100
Contractual Services	192,600	3,875,000	32,800	-	21,380	774
Emergency	150,000	-	-	-	-	-
Other	2,500	-	7,450	-	120	3,035
Fixed Asset Additions	1,462,800	-	-	6,500	-	-
Total Expenditures	**$ 8,959,630**	**$ 3,875,000**	**$ 1,821,079**	**$ 194,678**	**$ 414,822**	**$ 371,726**
FUND BALANCE USED FOR OPERATIONS						

Governmental Funds

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

Departments funded by Road & Bridge Sales Tax								
2046 Resource Mgmt Stormwater Planning	**2047 R&B Facilities Maintenance/ Custodial**	**2048 Insurance Claim Activity**	**2049 R&B Non-Departmental**	**2081 Resource Management Administration**	**2082 Resource Management Engineering**	**2083 R&B IT Hardware & Software**	**Total**
$ -	$ -	$ -	$ 2,180,213	$ -	$ -	$ -	$ 2,180,213
-	-	-	21,005,300	-	-	-	21,005,300
2,325	-	-	-	-	-	-	17,425
-	-	-	2,652,000	-	-	-	2,704,749
-	-	-	27,585	-	-	-	45,170
-	-	-	-	-	-	-	-
-	-	-	381,405	-	-	-	381,405
-	-	-	-	-	-	-	-
-	-	-	5,000	-	-	-	250,300
$ 2,325	**$ -**	**$ -**	**$ 26,251,503**	**$ -**	**$ -**	**$ -**	**$ 26,584,562**
201,232	-	-	-	136,668	658,692	-	6,284,365
5,747	5,500	-	-	8,390	1,292	2,800	3,535,387
6,573	-	-	-	1,117	12,369	725	72,961
788	65,504	-	-	4,188	1,704	28,393	126,357
633	-	-	-	-	4,124	-	958,340
-	46,719	-	-	1,290	150	7,060	106,224
1,210	114,140	371,650	4,339,051	69,545	10,533	37,290	9,065,973
-	-	-	-	100,000	-	-	250,000
11,701	105,510	-	7,227,470	88,906	4,815	-	7,451,507
2,000	-	-	-	-	4,922	13,800	1,490,022
$ 229,884	**$ 337,373**	**$ 371,650**	**$ 11,566,521**	**$ 410,104**	**$ 698,601**	**$ 90,068**	**$ 29,341,136**
							$ 2,756,574

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Tax		5,543,803	5,667,000	5,751,000	5,664,075
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		31	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		267,563	90,690	90,677	88,000
Hospital Lease		-	-	-	-
Other		6,022	1,000	6,000	5,000
Total Revenues		**5,817,419**	**5,758,690**	**5,847,677**	**5,757,075**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		84,527	63,800	34,739	22,500
Total Other Financing Sources		**84,527**	**63,800**	**34,739**	**22,500**
Fund Balance Used for Operations		**2,320,427**	**275,014**	**-**	**2,745,000**
TOTAL FINANCIAL SOURCES	**$**	**8,222,373**	**6,097,504**	**5,882,416**	**8,524,575**
FINANCIAL USES:					
Expenditures					
Personal Services	$	3,539,961	351,651	367,709	-
Materials & Supplies		96,828	71,770	44,000	-
Dues Travel & Training		37,715	9,675	6,000	-
Utilities		44,080	21,848	25,200	-
Vehicle Expense		-	7,750	-	-
Equip & Bldg Maintenance		7,437	2,500	-	-
Contractual Services		845,833	77,444	35,052	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	25,000	-	-
Other		52,169	4,722,190	4,471,650	7,879,575
Fixed Asset Additions		765,214	57,676	20,310	-
Total Expenditures		**5,389,237**	**5,347,504**	**4,969,921**	**7,879,575**
Other Financing Uses					
Transfer Out to other funds		2,833,136	750,000	723,297	645,000
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**2,833,136**	**750,000**	**723,297**	**645,000**
TOTAL FINANCIAL USES	**$**	**8,222,373**	**6,097,504**	**5,693,218**	**8,524,575**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	6,304,295	4,343,265	4,343,265	4,087,164
Less encumbrances, beginning of year		(85,902)	(445,299)	(445,299)	-
Add encumbrances, end of year		445,299	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(2,320,427)	(275,014)	189,198	(2,745,000)
FUND BALANCE (GAAP), end of year		**4,343,265**	**3,622,952**	**4,087,164**	**1,342,164**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(445,299)**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**3,897,966**	**3,622,952**	**4,087,164**	**1,342,164**
Net Fund Balance as a percent of expenditures		72.33%	67.75%	82.24%	17.03%

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		10,643,683	10,834,000	11,050,000	10,853,150
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		423,138	154,460	162,525	154,460
Hospital Lease		-	-	-	-
Other		172,594	1,102	20,434	1,000
Total Revenues		**11,239,415**	**10,989,562**	**11,232,959**	**11,008,610**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		**-**	**-**	**-**	**-**
Fund Balance Used for Operations		**807,757**	**5,305,911**	**3,448,176**	**3,458,291**
TOTAL FINANCIAL SOURCES	$	**12,047,172**	**16,295,473**	**14,681,135**	**14,466,901**
FINANCIAL USES:					
Expenditures					
Personal Services	$	533,205	563,632	550,140	577,639
Materials & Supplies		9,831	7,880	4,953	4,550
Dues Travel & Training		5,711	21,156	11,000	14,000
Utilities		5,464	11,328	7,864	8,592
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		718	984	960	990
Contractual Services		11,207,499	15,055,195	13,639,231	13,245,799
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	15,000	-	10,000
Other		276,168	609,978	458,667	605,331
Fixed Asset Additions		8,576	10,320	8,320	-
Total Expenditures		**12,047,172**	**16,295,473**	**14,681,135**	**14,466,901**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	$	**12,047,172**	**16,295,473**	**14,681,135**	**14,466,901**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	10,259,466	9,216,683	9,216,683	5,651,004
Less encumbrances, beginning of year		(352,529)	(117,503)	(117,503)	-
Add encumbrances, end of year		117,503	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(807,757)	(5,305,911)	(3,448,176)	(3,458,291)
FUND BALANCE (GAAP), end of year		**9,216,683**	**3,793,269**	**5,651,004**	**2,192,713**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	$	**9,216,683**	**3,793,269**	**5,651,004**	**2,192,713**
Net Fund Balance as a percent of expenditures		**76.50%**	**23.28%**	**38.49%**	**15.16%**

COUNTY OF BOONE
MISSOURI

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		14,157,959	14,861,000	14,423,000	14,162,225
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		151,091	124,900	133,093	113,900
Charges for Services		385	300	-	300
Fines and Forfeitures		-	-	-	-
Interest		1,681,782	661,265	827,400	661,265
Hospital Lease		-	-	-	-
Other		14,458	11,250	33,750	12,250
Total Revenues		**16,005,675**	**15,658,715**	**15,417,243**	**14,949,940**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		**-**	**-**	**-**	**-**
Fund Balance Used for Operations		**-**	**20,101,758**	**4,400,392**	**17,323,196**
TOTAL FINANCIAL SOURCES	$	**16,005,675**	**35,760,473**	**19,817,635**	**32,273,136**
FINANCIAL USES:					
Expenditures					
Personal Services	$	5,826,908	7,909,480	6,055,697	8,334,231
Materials & Supplies		270,444	564,519	416,752	430,836
Dues Travel & Training		166,521	427,579	326,330	417,788
Utilities		418,701	752,483	425,390	771,417
Vehicle Expense		15,542	38,976	26,415	31,264
Equip & Bldg Maintenance		670,721	719,215	508,106	760,563
Contractual Services		1,219,647	3,073,632	1,669,176	10,494,431
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	100,000	-	100,000
Other		970,496	8,084,536	1,277,818	4,442,642
Fixed Asset Additions		2,063,822	10,598,341	8,120,239	3,218,202
Total Expenditures		**11,622,802**	**32,268,761**	**18,825,923**	**29,001,374**
Other Financing Uses					
Transfer Out to other funds		871,061	3,491,712	991,712	3,271,762
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**871,061**	**3,491,712**	**991,712**	**3,271,762**
TOTAL FINANCIAL USES	$	**12,493,863**	**35,760,473**	**19,817,635**	**32,273,136**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	37,274,105	41,974,246	41,974,246	35,712,250
Less encumbrances, beginning of year		(673,275)	(1,861,604)	(1,861,604)	-
Add encumbrances, end of year		1,861,604	-	-	-
Fund Balance Increase (Decrease) resulting from operations		3,511,812	(20,101,758)	(4,400,392)	(17,323,196)
FUND BALANCE (GAAP), end of year		**41,974,246**	**20,010,884**	**35,712,250**	**18,389,054**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(7,861,604)**	**(6,000,000)**	**(6,000,000)**	**-**
NET FUND BALANCE, end of year	$	**34,112,642**	**14,010,884**	**29,712,250**	**18,389,054**
Net Fund Balance as a percent of expenditures		**293.50%**	**43.42%**	**157.83%**	**63.41%**

Governmental Funds

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

	Departments funded by 911/Emergency Management Fund				
	2700 Revenue	**2701 Joint Communications Operations**	**2702 Emergency Management Operations**	**2703 Information Technology Administration**	**2704 Joint Communications Radio Network**
REVENUES:					
Taxes	$ 14,162,225	$ -	$ -	$ -	$ -
Licenses and Permits	-	-	-	-	-
Intergovernmental	-	900	113,000	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Interest	661,265	-	-	-	-
Hospital Lease	-	-	-	-	-
Other	10,000	250	1,000	-	1,000
Total Revenues	**$ 14,833,490**	**$ 1,150**	**$ 114,000**	**$ -**	**$ 1,000**
EXPENDITURES:					
Personal Services	-	5,459,591	792,354	-	448,502
Materials & Supplies	-	28,100	147,438	900	71,900
Dues Travel & Training	-	174,676	115,972	-	31,700
Utilities	-	398,796	22,372	-	105,600
Vehicle Expense	-	-	10,276	-	11,038
Equip & Bldg Maintenance	-	2,200	114,296	-	30,965
Contractual Services	-	55,375	634,487	-	134,080
Emergency	100,000	-	-	-	-
Other	837,711	1,050	113,787	-	101,360
Fixed Asset Additions	-	21,000	466,052	-	40,000
Total Expenditures	**$ 937,711**	**$ 6,140,788**	**$ 2,417,034**	**$ 900**	**$ 975,145**
REVENUES OVER (UNDER) EXPENDITURES					

Governmental Funds

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

Departments funded by 911/Emergency Management Fund

2705 Facilities Housekeeping Grounds	2706 Radio Network Improvements	2707 Disaster Relief Activities	2708 Information Technology Hardware/ Software	2709 Information Technology Technical Support	2711 Joint Communication Administration	2712 Insurance Activity	Fund 270 Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14,162,225
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	113,900
-	-	-	-	-	300	-	300
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	661,265
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	12,250
$ -	**$ -**	**$ -**	**$ -**	**$ -**	**$ 300**	**$ -**	**$ 14,949,940**
-	-	-	-	659,918	973,866	-	8,334,231
18,500	105,079	-	27,199	-	31,720	-	430,836
-	-	-	2,225	42,500	50,715	-	417,788
135,864	-	-	47,685	2,220	58,880	-	771,417
-	-	-	-	-	9,950	-	31,264
57,680	-	-	551,962	-	3,460	-	760,563
13,820	8,361,395	-	909,361	12,500	193,007	180,406	10,494,431
-	-	-	-	-	-	-	100,000
434,104	2,240,430	500,000	-	700	213,500	-	4,442,642
128,500	2,251,500	-	299,150	-	12,000	-	3,218,202
$ 788,468	**$ 12,958,404**	**$ 500,000**	**$ 1,837,582**	**$ 717,838**	**$ 1,547,098**	**$ 180,406**	**$ 29,001,374**
							$ (14,051,434)

Governmental Funds

Fund Statement–Recovery Act Stimulus 298 (Major Fund)

	2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	$ -	-	-	-
Assessments	-	-	-	-
Sales & Use Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	9,726,724	4,227,309	9,500,000	15,009,963
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	**9,726,724**	**4,227,309**	**9,500,000**	**15,009,963**
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	**10,968,280**	**438,225**	**-**	**-**
TOTAL FINANCIAL SOURCES	$ **20,695,004**	**4,665,534**	**9,500,000**	**15,009,963**
FINANCIAL USES:				
Expenditures				
Personal Services	$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	261,000	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	17,934,004	2,165,534	127,192	600,118
Fixed Asset Additions	-	-	-	-
Total Expenditures	**18,195,004**	**2,165,534**	**127,192**	**600,118**
Other Financing Uses				
Transfer Out to other funds	2,500,000	2,500,000	2,500,000	2,500,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**
TOTAL FINANCIAL USES	$ **20,695,004**	**4,665,534**	**2,627,192**	**3,100,118**
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	$ -	-	-	6,872,808
Less encumbrances, beginning of year	(5,219,071)	-	-	-
Add encumbrances, end of year	16,187,351	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(10,968,280)	(438,225)	6,872,808	11,909,845
FUND BALANCE (GAAP), end of year	**-**	**(438,225)**	**6,872,808**	**18,782,653**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	**$ -**	**$ -**	**$ -**	**$ -**
NET FUND BALANCE, end of year	$ -	**(438,225)** *	**6,872,808**	**18,782,653**

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

Governmental Funds

Fund Statement–Special Revenue Funds Combined (Nonmajor Funds)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		6,770	8,000	3,080	2,500
Franchise Taxes		-	-	-	-
Licenses and Permits		48,979	53,132	59,252	58,045
Intergovernmental		564,251	599,588	702,964	439,600
Charges for Services		2,587,824	2,382,396	2,473,031	2,664,970
Fines and Forfeitures		-	-	-	-
Interest		347,721	59,260	136,368	74,952
Hospital Lease		-	-	-	-
Other		517,397	454,935	455,120	454,885
Total Revenues		**4,072,942**	**3,557,311**	**3,829,815**	**3,694,952**
Other Financing Sources					
Transfer In from other funds		58,474	-	-	7,310
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		**58,474**	**-**	**-**	**7,310**
Fund Balance Used for Operations		**837,488**	**1,359,352**	**-**	**880,825**
TOTAL FINANCIAL SOURCES	**$**	**4,968,904**	**4,916,663**	**3,829,815**	**4,583,087**
FINANCIAL USES:					
Expenditures					
Personal Services	$	1,484,858	1,656,790	1,518,379	1,743,241
Materials & Supplies		221,950	327,425	273,897	248,996
Dues Travel & Training		86,025	160,339	105,883	148,204
Utilities		1,796	3,772	1,707	16,000
Vehicle Expense		2,573	7,500	3,000	7,500
Equip & Bldg Maintenance		8,616	12,339	10,914	84,253
Contractual Services		607,671	944,211	673,655	888,740
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	12,000	-	12,000
Other		2,409,530	1,675,426	911,423	1,384,126
Fixed Asset Additions		132,439	52,276	46,954	37,740
Total Expenditures		**4,955,458**	**4,852,078**	**3,545,812**	**4,570,800**
Other Financing Uses					
Transfer Out to other funds		13,446	64,585	52,298	12,287
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**13,446**	**64,585**	**52,298**	**12,287**
TOTAL FINANCIAL USES	**$**	**4,968,904**	**4,916,663**	**3,598,110**	**4,583,087**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	8,812,271	7,632,632	7,632,632	7,855,021
Less encumbrances, beginning of year		(351,467)	(9,316)	(9,316)	-
Add encumbrances, end of year		9,316	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(837,488)	(1,359,352)	231,705	(880,825)
FUND BALANCE (GAAP), end of year		**7,632,632**	**6,263,964**	**7,855,021**	**6,974,196**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(9,316)**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**7,623,316**	**6,263,964**	**7,855,021**	**6,974,196**

Governmental Funds

Fund Statement–Assessment Fund 201 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		243,962	245,150	246,150	247,600
Charges for Services		1,507,892	1,464,500	1,500,000	1,584,450
Fines and Forfeitures		-	-	-	-
Interest		52,316	8,750	24,523	8,750
Hospital Lease		-	-	-	-
Other		5,796	4,000	5,000	4,000
Total Revenues		**1,809,966**	**1,722,400**	**1,775,673**	**1,844,800**
Other Financing Sources					
Transfer In from other funds		46,566	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		46,566	-	-	-
Fund Balance Used for Operations		**-**	**579,340**	**214,602**	**678,086**
TOTAL FINANCIAL SOURCES	**$**	**1,856,532**	**2,301,740**	**1,990,275**	**2,522,886**
FINANCIAL USES:					
Expenditures					
Personal Services	$	1,304,431	1,556,899	1,431,019	1,636,073
Materials & Supplies		124,099	177,830	149,919	185,830
Dues Travel & Training		18,388	26,675	11,215	26,675
Utilities		1,689	2,572	1,700	2,500
Vehicle Expense		2,573	7,500	3,000	7,500
Equip & Bldg Maintenance		6,648	10,295	7,975	11,340
Contractual Services		97,801	231,243	91,982	233,654
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	12,000	-	12,000
Other		245,975	261,526	283,212	402,914
Fixed Asset Additions		33,600	15,200	10,253	4,400
Total Expenditures		**1,835,204**	**2,301,740**	**1,990,275**	**2,522,886**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**1,835,204**	**2,301,740**	**1,990,275**	**2,522,886**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	1,841,918	1,865,952	1,865,952	1,647,535
Less encumbrances, beginning of year		(1,109)	(3,815)	(3,815)	-
Add encumbrances, end of year		3,815	-	-	-
Fund Balance Increase (Decrease) resulting from operations		21,328	(579,340)	(214,602)	(678,086)
FUND BALANCE (GAAP), end of year		**1,865,952**	**1,282,797**	**1,647,535**	**969,449**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(3,815)**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**1,862,137**	**1,282,797**	**1,647,535**	**969,449**

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		23,943	22,000	22,000	22,000
Fines and Forfeitures		-	-	-	-
Interest		1,236	70	550	70
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**25,179**	**22,070**	**22,550**	**22,070**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**1,882**	**1,402**	**15,050**
TOTAL FINANCIAL SOURCES	**$**	**25,179**	**23,952**	**23,952**	**37,120**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		23,818	23,952	23,952	37,120
Fixed Asset Additions		-	-	-	-
Total Expenditures		**23,818**	**23,952**	**23,952**	**37,120**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**23,818**	**23,952**	**23,952**	**37,120**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	29,014	30,375	30,375	28,973
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		1,361	(1,882)	(1,402)	(15,050)
FUND BALANCE (GAAP), end of year		**30,375**	**28,493**	**28,973**	**13,923**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**30,375**	**28,493**	**28,973**	**13,923**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		12,283	86,440	86,440	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		1,772	-	1,647	-
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**14,055**	**86,440**	**88,087**	**-**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**2,550**	**-**	**2,550**
TOTAL FINANCIAL SOURCES	**$**	**14,055**	**88,990**	**88,087**	**2,550**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	86,990	82,684	550
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		291	-	350	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		1,542	2,000	1,600	2,000
Fixed Asset Additions		-	-	-	-
Total Expenditures		**1,833**	**88,990**	**84,634**	**2,550**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**1,833**	**88,990**	**84,634**	**2,550**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	30,482	41,523	41,523	44,976
Less encumbrances, beginning of year		(1,181)	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		12,222	(2,550)	3,453	(2,550)
FUND BALANCE (GAAP), end of year		**41,523**	**38,973**	**44,976**	**42,426**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**41,523**	**38,973**	**44,976**	**42,426**

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		362,204	320,470	335,680	335,680
Fines and Forfeitures		-	-	-	-
Interest		14,162	3,633	7,070	4,020
Hospital Lease		-	-	-	-
Other		565	-	-	-
Total Revenues		**376,931**	**324,103**	**342,750**	**339,700**
Other Financing Sources					
Transfer In from other funds		1,587	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		1,587	-	-	-
Fund Balance Used for Operations		**-**	**76,244**	**69,634**	**23,556**
TOTAL FINANCIAL SOURCES	**$**	**378,518**	**400,347**	**412,384**	**363,256**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	2,646	2,646	3,151
Materials & Supplies		444	8,755	11,177	1,700
Dues Travel & Training		300	11,050	11,050	11,050
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		770	794	1,693	818
Contractual Services		8,089	19,354	19,876	20,054
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		278,496	295,129	303,571	326,483
Fixed Asset Additions		-	10,321	10,073	-
Total Expenditures		**288,099**	**348,049**	**360,086**	**363,256**
Other Financing Uses					
Transfer Out to other funds		-	52,298	52,298	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**52,298**	**52,298**	**-**
TOTAL FINANCIAL USES	**$**	**288,099**	**400,347**	**412,384**	**363,256**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	330,658	421,077	421,077	351,443
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		90,419	(76,244)	(69,634)	(23,556)
FUND BALANCE (GAAP), end of year		**421,077**	**344,833**	**351,443**	**327,887**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**421,077**	**344,833**	**351,443**	**327,887**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		79,507	-	11,150	-
Hospital Lease		-	-	-	-
Other		40,582	-	-	-
Total Revenues		**120,089**	**-**	**11,150**	**-**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**1,903,597**	**604,622**	**220,721**	**-**
TOTAL FINANCIAL SOURCES	**$**	**2,023,686**	**604,622**	**231,871**	**-**
FINANCIAL USES:					
Expenditures					
Personal Services	$	92,925	-	-	-
Materials & Supplies		636	-	-	-
Dues Travel & Training		384	-	-	-
Utilities		80	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		98,581	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		1,829,576	604,622	231,871	-
Fixed Asset Additions		1,504	-	-	-
Total Expenditures		**2,023,686**	**604,622**	**231,871**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**2,023,686**	**604,622**	**231,871**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	2,126,818	223,221	223,221	-
Less encumbrances, beginning of year		(2,500)	(2,500)	(2,500)	-
Add encumbrances, end of year		2,500	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(1,903,597)	(604,622)	(220,721)	-
FUND BALANCE (GAAP), end of year		**223,221**	**(383,901)**	**-**	**-**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(2,500)**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**220,721**	**(383,901)**	**-**	**-**

Governmental Funds

Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		-	-	-	-
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**-**	**-**	**-**	**-**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**-**	**-**	**-**	**-**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**-**	**-**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**-**	**-**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	1,442	1,442	1,442	1,442
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		-	-	-	-
FUND BALANCE (GAAP), end of year		**1,442**	**1,442**	**1,442**	**1,442**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**1,442**	**1,442**	**1,442**	**1,442**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		6,770	8,000	3,080	2,500
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		4,627	280	1,800	1,700
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**11,397**	**8,280**	**4,880**	**4,200**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**11,397**	**8,280**	**4,880**	**4,200**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**-**	**-**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**-**	**-**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	98,179	109,576	109,576	114,456
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		11,397	8,280	4,880	4,200
FUND BALANCE (GAAP), end of year		**109,576**	**117,856**	**114,456**	**118,656**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**109,576**	**117,856**	**114,456**	**118,656**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		7,198	-	-	-
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**7,198**	**-**	**-**	**-**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**7,198**	**-**	**-**	**-**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**-**	**-**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**-**	**-**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	160,055	167,253	167,253	167,253
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		7,198	-	-	-
FUND BALANCE (GAAP), end of year		**167,253**	**167,253**	**167,253**	**167,253**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**167,253**	**167,253**	**167,253**	**167,253**

Governmental Funds

Fund Statement–Opioid Settlement Fund 218 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		-	-	-	-
Hospital Lease		-	-	-	-
Other		469,722	450,000	450,000	450,000
Total Revenues		**469,722**	**450,000**	**450,000**	**450,000**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**469,722**	**450,000**	**450,000**	**450,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	94,000	19,000	158,700
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**94,000**	**19,000**	**158,700**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**94,000**	**19,000**	**158,700**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	234,640	704,362	704,362	1,135,362
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		469,722	356,000	431,000	291,300
FUND BALANCE (GAAP), end of year		**704,362**	**1,060,362**	**1,135,362**	**1,426,662**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**704,362**	**1,060,362**	**1,135,362**	**1,426,662**

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		14,292	15,000	31,716	15,000
Charges for Services		124,153	40,000	40,000	120,000
Fines and Forfeitures		-	-	-	-
Interest		21,556	1,590	11,631	11,500
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**160,001**	**56,590**	**83,347**	**146,500**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**74,935**	**6,985**	**81,000**
TOTAL FINANCIAL SOURCES	**$**	**160,001**	**131,525**	**90,332**	**227,500**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		6,391	15,500	7,500	14,000
Dues Travel & Training		1,600	5,200	5,200	7,000
Utilities		27	1,200	7	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	71,000
Contractual Services		48,901	69,625	77,625	95,500
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	40,000	-	40,000
Fixed Asset Additions		-	-	-	-
Total Expenditures		**56,919**	**131,525**	**90,332**	**227,500**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**56,919**	**131,525**	**90,332**	**227,500**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	449,605	552,687	552,687	545,702
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		103,082	(74,935)	(6,985)	(81,000)
FUND BALANCE (GAAP), end of year		**552,687**	**477,752**	**545,702**	**464,702**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**552,687**	**477,752**	**545,702**	**464,702**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		42,591	10,000	-	-
Charges for Services		99,944	30,000	70,000	90,000
Fines and Forfeitures		-	-	-	-
Interest		13,319	1,760	13,650	13,000
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**155,854**	**41,760**	**83,650**	**103,000**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**155,854**	**41,760**	**83,650**	**103,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		48,950	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		28,040	-	-	-
Total Expenditures		**76,990**	**-**	**-**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**76,990**	**-**	**-**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	238,640	317,504	317,504	401,154
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		78,864	41,760	83,650	103,000
FUND BALANCE (GAAP), end of year		**317,504**	**359,264**	**401,154**	**504,154**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**317,504**	**359,264**	**401,154**	**504,154**

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		14,945	420	374	396
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**14,945**	**420**	**374**	**396**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**12,805**	**-**	**-**	**4,604**
TOTAL FINANCIAL SOURCES	**$**	**27,750**	**420**	**374**	**5,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	5,000
Fixed Asset Additions		27,750	-	-	-
Total Expenditures		**27,750**	**-**	**-**	**5,000**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**27,750**	**-**	**-**	**5,000**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	358,484	6,033	6,033	6,407
Less encumbrances, beginning of year		(339,646)	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(12,805)	420	374	(4,604)
FUND BALANCE (GAAP), end of year		**6,033**	**6,453**	**6,407**	**1,803**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**6,033**	**6,453**	**6,407**	**1,803**

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		6,505	2,000	4,859	2,000
Charges for Services		10,947	11,000	10,300	11,000
Fines and Forfeitures		-	-	-	-
Interest		997	485	428	495
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**18,449**	**13,485**	**15,587**	**13,495**
Other Financing Sources					
Transfer In from other funds		7,530	-	-	7,310
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		7,530	-	-	7,310
Fund Balance Used for Operations		**-**	**22,915**	**10,913**	**7,695**
TOTAL FINANCIAL SOURCES	**$**	**25,979**	**36,400**	**26,500**	**28,500**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		20,771	36,400	26,500	23,500
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	5,000
Fixed Asset Additions		-	-	-	-
Total Expenditures		**20,771**	**36,400**	**26,500**	**28,500**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**20,771**	**36,400**	**26,500**	**28,500**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	26,548	31,756	31,756	20,843
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		5,208	(22,915)	(10,913)	(7,695)
FUND BALANCE (GAAP), end of year		**31,756**	**8,841**	**20,843**	**13,148**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**31,756**	**8,841**	**20,843**	**13,148**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		1,220	652	584	586
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**1,220**	**652**	**584**	**586**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**7,578**	**-**	**7,644**
TOTAL FINANCIAL SOURCES	**$**	**1,220**	**8,230**	**584**	**8,230**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	1,100	-	1,100
Dues Travel & Training		-	700	-	700
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	6,430	-	6,430
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**8,230**	**-**	**8,230**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**8,230**	**-**	**8,230**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	26,210	27,430	27,430	28,014
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		1,220	(7,578)	584	(7,644)
FUND BALANCE (GAAP), end of year		**27,430**	**19,852**	**28,014**	**20,370**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**27,430**	**19,852**	**28,014**	**20,370**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		89,688	68,798	68,798	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		-	-	-	-
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**89,688**	**68,798**	**68,798**	**-**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**1**	**1**	**-**
TOTAL FINANCIAL SOURCES	**$**	**89,688**	**68,799**	**68,799**	**-**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		9,024	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		43,947	51,794	51,794	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		36,717	17,005	17,005	-
Total Expenditures		**89,688**	**68,799**	**68,799**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**89,688**	**68,799**	**68,799**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	-	-	-	(1)
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-		-	-
Fund Balance Increase (Decrease) resulting from operations		-	(1)	(1)	-
FUND BALANCE (GAAP), end of year		**-**	**(1)**	**(1)**	**(1)**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**-**	**(1)**	**(1)**	**(1)**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		54,370	50,000	70,558	50,000
Fines and Forfeitures		-	-	-	-
Interest		11,816	3,310	6,303	4,280
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**66,186**	**53,310**	**76,861**	**54,280**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**66,186**	**53,310**	**76,861**	**54,280**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	1,500	370	1,500
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	2,000	-	20,000
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**3,500**	**370**	**21,500**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**3,500**	**370**	**21,500**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	215,625	281,811	281,811	358,302
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		66,186	49,810	76,491	32,780
FUND BALANCE (GAAP), end of year		**281,811**	**331,621**	**358,302**	**391,082**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**281,811**	**331,621**	**358,302**	**391,082**

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		48,979	53,132	59,252	58,045
Intergovernmental		-	-	-	-
Charges for Services		5,941	5,876	5,448	5,590
Fines and Forfeitures		-	-	-	-
Interest		13,589	6,700	6,872	6,920
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**68,509**	**65,708**	**71,572**	**70,555**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**68,509**	**65,708**	**71,572**	**70,555**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		2,142	1,500	500	1,500
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		1,198	1,250	1,246	1,095
Contractual Services		34,847	48,569	27,267	25,590
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	7,257	30,000	30,000
Fixed Asset Additions		-	-	-	9,640
Total Expenditures		**38,187**	**58,576**	**59,013**	**67,825**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**38,187**	**58,576**	**59,013**	**67,825**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	284,538	310,830	310,830	320,388
Less encumbrances, beginning of year		(7,031)	(3,001)	(3,001)	-
Add encumbrances, end of year		3,001	-	-	-
Fund Balance Increase (Decrease) resulting from operations		30,322	7,132	12,559	2,730
FUND BALANCE (GAAP), end of year		**310,830**	**314,961**	**320,388**	**323,118**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(3,001)**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**307,829**	**314,961**	**320,388**	**323,118**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		27,423	23,300	25,155	25,500
Fines and Forfeitures		-	-	-	-
Interest		5,537	1,455	2,776	1,980
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**32,960**	**24,755**	**27,931**	**27,480**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**12,465**	**-**	**8,932**
TOTAL FINANCIAL SOURCES	**$**	**32,960**	**37,220**	**27,931**	**36,412**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		14,184	37,220	16,412	36,412
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**14,184**	**37,220**	**16,412**	**36,412**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**14,184**	**37,220**	**16,412**	**36,412**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	107,791	126,567	126,567	138,086
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		18,776	(12,465)	11,519	(8,932)
FUND BALANCE (GAAP), end of year		**126,567**	**114,102**	**138,086**	**129,154**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**126,567**	**114,102**	**138,086**	**129,154**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		78,800	96,000	95,000	95,000
Fines and Forfeitures		-	-	-	-
Interest		14,114	6,625	8,000	8,000
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**92,914**	**102,625**	**103,000**	**103,000**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**92,914**	**102,625**	**103,000**	**103,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		1,882	4,000	4,000	5,350
Dues Travel & Training		1,869	4,775	4,175	4,050
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		112	5,100	2,000	5,100
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		237	10,800	-	10,800
Fixed Asset Additions		1,400	-	-	12,000
Total Expenditures		**5,500**	**24,675**	**10,175**	**37,300**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**5,500**	**24,675**	**10,175**	**37,300**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	286,500	373,914	373,914	466,739
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		87,414	77,950	92,825	65,700
FUND BALANCE (GAAP), end of year		**373,914**	**451,864**	**466,739**	**532,439**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**373,914**	**451,864**	**466,739**	**532,439**

Governmental Funds

Fund Statement–PA Training Fund 260 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		13,826	11,000	11,000	11,000
Fines and Forfeitures		-	-	-	-
Interest		2,234	235	1,310	235
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**16,060**	**11,235**	**12,310**	**11,235**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**16,060**	**11,235**	**12,310**	**11,235**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		1,050	5,464	5,463	10,614
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**1,050**	**5,464**	**5,463**	**10,614**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**1,050**	**5,464**	**5,463**	**10,614**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	43,735	58,745	58,745	65,592
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		15,010	5,771	6,847	621
FUND BALANCE (GAAP), end of year		**58,745**	**64,516**	**65,592**	**66,213**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**58,745**	**64,516**	**65,592**	**66,213**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		3,834	25,000	2,500	25,000
Fines and Forfeitures		-	-	-	-
Interest		388	525	50	525
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**4,222**	**25,525**	**2,550**	**25,525**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**18,001**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**22,223**	**25,525**	**2,550**	**25,525**
FINANCIAL USES:					
Expenditures					
Personal Services	$	21,798	-	-	-
Materials & Supplies		425	1,075	50	1,075
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	100	-	100
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	22,250	-	23,269
Fixed Asset Additions		-	-	-	-
Total Expenditures		**22,223**	**23,425**	**50**	**24,444**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**22,223**	**23,425**	**50**	**24,444**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	16,815	(1,186)	(1,186)	1,314
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(18,001)	2,100	2,500	1,081
FUND BALANCE (GAAP), end of year		**(1,186)**	**914**	**1,314**	**2,395**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**(1,186)**	**914**	**1,314**	**2,395**

Governmental Funds

Fund Statement–PA Contingency Fund 262 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		2,650	20,000	10,770	20,000
Fines and Forfeitures		-	-	-	-
Interest		-	-	-	-
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**2,650**	**20,000**	**10,770**	**20,000**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**8,120**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**10,770**	**20,000**	**10,770**	**20,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	1,000	-	1,000
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	500	-	500
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		10,770	18,500	-	18,500
Fixed Asset Additions		-	-	-	-
Total Expenditures		**10,770**	**20,000**	**-**	**20,000**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**10,770**	**20,000**	**-**	**20,000**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	17,350	9,230	9,230	20,000
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(8,120)	-	10,770	-
FUND BALANCE (GAAP), end of year		**9,230**	**9,230**	**20,000**	**20,000**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**9,230**	**9,230**	**20,000**	**20,000**

Governmental Funds

Fund Statement–PA Forfeiture Fund 264 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		183	175	95	175
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**183**	**175**	**95**	**175**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**825**	**-**	**825**
TOTAL FINANCIAL SOURCES	**$**	**183**	**1,000**	**95**	**1,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	1,000	-	1,000
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**1,000**	**-**	**1,000**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**1,000**	**-**	**1,000**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	3,985	4,168	4,168	4,263
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		183	(825)	95	(825)
FUND BALANCE (GAAP), end of year		**4,168**	**3,343**	**4,263**	**3,438**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**4,168**	**3,343**	**4,263**	**3,438**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		14,257	14,500	13,100	14,500
Fines and Forfeitures		-	-	-	-
Interest		1,014	210	470	210
Hospital Lease		-	-	-	-
Other		12	35	20	35
Total Revenues		**15,283**	**14,745**	**13,590**	**14,745**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**15,283**	**14,745**	**13,590**	**14,745**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		1,317	1,100	725	1,100
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	10	-	10
Fixed Asset Additions		-	-	-	-
Total Expenditures		**1,317**	**1,110**	**725**	**1,110**
Other Financing Uses					
Transfer Out to other funds		13,446	12,287	-	12,287
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**13,446**	**12,287**	**-**	**12,287**
TOTAL FINANCIAL USES	**$**	**14,763**	**13,397**	**725**	**13,397**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	13,447	13,967	13,967	26,832
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		520	1,348	12,865	1,348
FUND BALANCE (GAAP), end of year		**13,967**	**15,315**	**26,832**	**28,180**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**13,967**	**15,315**	**26,832**	**28,180**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		34,299	44,000	28,000	32,000
Fines and Forfeitures		-	-	-	-
Interest		10,933	-	5,750	-
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**45,232**	**44,000**	**33,750**	**32,000**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**45,232**	**44,000**	**33,750**	**32,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**-**	**-**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**-**	**-**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	227,447	272,679	272,679	306,429
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		45,232	44,000	33,750	32,000
FUND BALANCE (GAAP), end of year		**272,679**	**316,679**	**306,429**	**338,429**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**272,679**	**316,679**	**306,429**	**338,429**

Governmental Funds

Fund Statement–Record Preservation Fund 280 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		73,737	70,000	78,000	72,000
Fines and Forfeitures		-	-	-	-
Interest		30,886	9,070	10,582	-
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**104,623**	**79,070**	**88,582**	**72,000**
Other Financing Sources					
Transfer In from other funds		2,791	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		2,791	-	-	-
Fund Balance Used for Operations		**-**	**270,300**	**7,545**	**269,326**
TOTAL FINANCIAL SOURCES	**$**	**107,414**	**349,370**	**96,127**	**341,326**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		9,517	6,500	1,001	12,266
Dues Travel & Training		6,853	8,630	7,470	8,930
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		60,605	84,240	79,156	70,130
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	241,500	-	250,000
Fixed Asset Additions		-	8,500	8,500	-
Total Expenditures		**76,975**	**349,370**	**96,127**	**341,326**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**76,975**	**349,370**	**96,127**	**341,326**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	667,906	698,345	698,345	690,800
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		30,439	(270,300)	(7,545)	(269,326)
FUND BALANCE (GAAP), end of year		**698,345**	**428,045**	**690,800**	**421,474**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**698,345**	**428,045**	**690,800**	**421,474**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		33,269	37,500	33,177	33,250
Fines and Forfeitures		-	-	-	-
Interest		13,811	3,020	5,864	3,200
Hospital Lease		-	-	-	-
Other		720	700	-	700
Total Revenues		**47,800**	**41,220**	**39,041**	**37,150**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**97,910**	**75,725**	**99,700**
TOTAL FINANCIAL SOURCES	**$**	**47,800**	**139,130**	**114,766**	**136,850**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		195	250	-	250
Dues Travel & Training		2,291	15,850	4,338	15,850
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		20,543	123,030	110,428	120,750
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**23,029**	**139,130**	**114,766**	**136,850**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**23,029**	**139,130**	**114,766**	**136,850**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	293,985	318,756	318,756	243,031
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		24,771	(97,910)	(75,725)	(99,700)
FUND BALANCE (GAAP), end of year		**318,756**	**220,846**	**243,031**	**143,331**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**318,756**	**220,846**	**243,031**	**143,331**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		71,602	172,200	172,200	175,000
Charges for Services		53,494	43,250	61,996	61,000
Fines and Forfeitures		-	-	-	-
Interest		13,951	5,240	5,801	4,800
Hospital Lease		-	-	-	-
Other		-	100	-	50
Total Revenues		**139,047**	**220,790**	**239,997**	**240,850**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**40,589**	**-**	**21,597**
TOTAL FINANCIAL SOURCES	**$**	**139,047**	**261,379**	**239,997**	**262,447**
FINANCIAL USES:					
Expenditures					
Personal Services	$	965	12,608	2,860	13,622
Materials & Supplies		16,062	15,175	14,702	16,925
Dues Travel & Training		24,543	30,160	23,937	31,900
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		63,034	188,436	177,448	180,950
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		17,331	15,000	16,021	19,050
Fixed Asset Additions		-	-	-	-
Total Expenditures		**121,935**	**261,379**	**234,968**	**262,447**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**121,935**	**261,379**	**234,968**	**262,447**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	294,708	311,820	311,820	316,849
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		17,112	(40,589)	5,029	(21,597)
FUND BALANCE (GAAP), end of year		**311,820**	**271,231**	**316,849**	**295,252**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**311,820**	**271,231**	**316,849**	**295,252**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		9,303	9,000	12,834	10,000
Fines and Forfeitures		-	-	-	-
Interest		1,345	420	522	365
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**10,648**	**9,420**	**13,356**	**10,365**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**846**	**21,715**	**-**	**19,820**
TOTAL FINANCIAL SOURCES	**$**	**11,494**	**31,135**	**13,356**	**30,185**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		828	1,750	1,254	850
Dues Travel & Training		7,976	15,435	6,535	7,935
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		1,326	4,000	957	4,000
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		1,364	8,700	896	5,700
Fixed Asset Additions		-	1,250	1,123	11,700
Total Expenditures		**11,494**	**31,135**	**10,765**	**30,185**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**11,494**	**31,135**	**10,765**	**30,185**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	23,495	22,649	22,649	25,240
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(846)	(21,715)	2,591	(19,820)
FUND BALANCE (GAAP), end of year		**22,649**	**934**	**25,240**	**5,420**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**22,649**	**934**	**25,240**	**5,420**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		19,738	17,000	17,000	17,000
Fines and Forfeitures		-	-	-	-
Interest		2,752	745	745	745
Hospital Lease		-	-	-	-
Other		-	100	100	100
Total Revenues		**22,490**	**17,845**	**17,845**	**17,845**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**46,548**	**-**	**-**	**555**
TOTAL FINANCIAL SOURCES	**$**	**69,038**	**17,845**	**17,845**	**18,400**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		65,189	15,000	-	15,000
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		421	2,000	1,300	3,400
Fixed Asset Additions		3,428	-	-	-
Total Expenditures		**69,038**	**17,000**	**1,300**	**18,400**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**69,038**	**17,000**	**1,300**	**18,400**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	55,176	8,628	8,628	25,173
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(46,548)	845	16,545	(555)
FUND BALANCE (GAAP), end of year		**8,628**	**9,473**	**25,173**	**24,618**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**8,628**	**9,473**	**25,173**	**24,618**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		83,328	-	-	-
Charges for Services		33,800	28,000	30,513	30,000
Fines and Forfeitures		-	-	-	-
Interest		12,313	3,890	3,149	3,000
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**129,441**	**31,890**	**33,662**	**33,000**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**140,897**	**66,567**	**174,212**
TOTAL FINANCIAL SOURCES	**$**	**129,441**	**172,787**	**100,229**	**207,212**
FINANCIAL USES:					
Expenditures					
Personal Services	$	64,739	84,637	81,854	89,962
Materials & Supplies		38	3,400	15	4,000
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	13,500
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		50,221	65,000	18,360	80,000
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	19,750	-	19,750
Fixed Asset Additions		-	-	-	-
Total Expenditures		**114,998**	**172,787**	**100,229**	**207,212**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**114,998**	**172,787**	**100,229**	**207,212**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	307,075	321,518	321,518	254,951
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		14,443	(140,897)	(66,567)	(174,212)
FUND BALANCE (GAAP), end of year		**321,518**	**180,621**	**254,951**	**80,739**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**321,518**	**180,621**	**254,951**	**80,739**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		66,677	91,672	75,244	67,837
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		23,193	10,272	14,048	12,812
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**89,870**	**101,944**	**89,292**	**80,649**
Other Financing Sources				-	
Transfer In from other funds		871,062	1,621,713	1,595,009	1,592,537
Early Retirement of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		**871,062**	**1,621,713**	**1,595,009**	**871,762**
Fund Balance Used for Operations		**23,263**	**11,319**	**42,780**	**773,168**
TOTAL FINANCIAL SOURCES	**$**	**984,195**	**1,734,976**	**1,727,081**	**1,725,579**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		980,945	1,723,813	1,722,565	1,721,487
Emergency		-	-	-	-
Other		3,250	11,163	4,516	4,092
Fixed Asset Additions		-	-	-	-
Total Expenditures		**984,195**	**1,734,976**	**1,727,081**	**1,725,579**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**984,195**	**1,734,976**	**1,727,081**	**1,725,579**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	412,123	388,860	388,860	346,080
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(23,263)	(11,319)	(42,780)	(52,393)
FUND BALANCE (GAAP), end of year		**388,860**	**377,541**	**346,080**	**293,687**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(388,860)**	**(377,541)**	**(346,080)**	**(293,687)**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Governmental Funds

Fund Statement–Series 2015 Special Obligation Bonds-ECC

Fund 306 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		7,415	3,700	4,200	3,775
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**7,415**	**3,700**	**4,200**	**3,775**
Other Financing Sources					
Transfer In from other funds		871,062	871,713	871,712	871,762
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		871,062	871,713	871,712	871,762
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**878,477**	**875,413**	**875,912**	**875,537**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		870,744	871,395	871,394	871,445
Emergency		-	-	-	-
Other		318	318	318	318
Fixed Asset Additions		-	-	-	-
Total Expenditures		**871,062**	**871,713**	**871,712**	**871,763**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**871,062**	**871,713**	**871,712**	**871,763**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	(5,085)	2,330	2,330	6,530
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		7,415	3,700	4,200	3,774
FUND BALANCE (GAAP), end of year		**2,330**	**6,030**	**6,530**	**10,304**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**$ (2,330)**	**$ (6,030)**	**$ (6,530)**	**$ (10,304)**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Governmental Funds

Fund Statement–Series 2024 Special Obligation Bonds-LETC

Fund 307 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		-	-	2,735	2,735
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**-**	**-**	**2,735**	**2,735**
Other Financing Sources					
Transfer In from other funds		-	750,000	723,297	720,775
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	750,000	723,297	720,775
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**-**	**750,000**	**726,032**	**723,510**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	723,297	723,297	720,775
Emergency		-	-	-	-
Other		-	5,000	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**728,297**	**723,297**	**720,775**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**728,297**	**723,297**	**720,775**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	-	-	-	2,735
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		-	21,703	2,735	2,735
FUND BALANCE (GAAP), end of year		**-**	**21,703**	**2,735**	**5,470**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**$ -**	**$ (21,703)**	**$ (2,735)**	**$ (5,470)**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		42,135	41,574	43,819	40,180
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		6,267	3,385	2,560	2,400
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**48,402**	**44,959**	**46,379**	**42,580**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**19,309**	**22,472**	**21,053**	**24,344**
TOTAL FINANCIAL SOURCES	**$**	**67,711**	**67,431**	**67,432**	**66,924**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		66,142	66,165	66,166	65,968
Emergency		-	-	-	-
Other		1,569	1,266	1,266	956
Fixed Asset Additions		-	-	-	-
Total Expenditures		**67,711**	**67,431**	**67,432**	**66,924**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**67,711**	**67,431**	**67,432**	**66,924**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	188,691	169,382	169,382	148,329
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(19,309)	(22,472)	(21,053)	(24,344)
FUND BALANCE (GAAP), end of year		**169,382**	**146,910**	**148,329**	**123,985**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(169,382)**	**(146,910)**	**(148,329)**	**(123,985)**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		8,173	8,635	11,762	8,897
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		4,423	1,762	2,055	1,762
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**12,596**	**10,397**	**13,817**	**10,659**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**1,529**	**3,478**	**58**	**3,941**
TOTAL FINANCIAL SOURCES	**$**	**14,125**	**13,875**	**13,875**	**14,600**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		14,125	13,875	13,875	14,600
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**14,125**	**13,875**	**13,875**	**14,600**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**14,125**	**13,875**	**13,875**	**14,600**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	102,927	101,398	101,398	101,340
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(1,529)	(3,478)	(58)	(3,941)
FUND BALANCE (GAAP), end of year		**101,398**	**97,920**	**101,340**	**97,399**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(101,398)**	**(97,920)**	**(101,340)**	**(97,399)**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		6,672	5,681	5,823	5,682
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		715	350	264	245
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**7,387**	**6,031**	**6,087**	**5,927**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**3,297**	**4,581**	**4,526**	**4,613**
TOTAL FINANCIAL SOURCES	**$**	**10,684**	**10,612**	**10,613**	**10,540**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		9,321	9,293	9,294	9,264
Emergency		-	-	-	-
Other		1,363	1,319	1,319	1,276
Fixed Asset Additions		-	-	-	-
Total Expenditures		**10,684**	**10,612**	**10,613**	**10,540**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**10,684**	**10,612**	**10,613**	**10,540**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	23,065	19,768	19,768	15,242
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(3,297)	(4,581)	(4,526)	(4,613)
FUND BALANCE (GAAP), end of year		**19,768**	**15,187**	**15,242**	**10,629**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(19,768)**	**(15,187)**	**(15,242)**	**(10,629)**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		2,874	1,859	2,011	1,861
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		1,808	645	798	765
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**4,682**	**2,504**	**2,809**	**2,626**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**1,168**	**3,146**	**2,841**	**3,799**
TOTAL FINANCIAL SOURCES	**$**	**5,850**	**5,650**	**5,650**	**6,425**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		5,850	5,650	5,650	6,425
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**5,850**	**5,650**	**5,650**	**6,425**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**5,850**	**5,650**	**5,650**	**6,425**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	42,356	41,188	41,188	38,347
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(1,168)	(3,146)	(2,841)	(3,799)
FUND BALANCE (GAAP), end of year		**41,188**	**38,042**	**38,347**	**34,548**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(41,188)**	**(38,042)**	**(38,347)**	**(34,548)**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Governmental Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		6,823	11,218	11,829	11,217
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		2,565	430	1,111	805
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**9,388**	**11,648**	**12,940**	**12,022**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**5,305**	**3,045**	**1,753**	**2,672**
TOTAL FINANCIAL SOURCES	**$**	**14,693**	**14,693**	**14,693**	**14,694**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		14,693	14,693	14,693	14,694
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**14,693**	**14,693**	**14,693**	**14,694**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**14,693**	**14,693**	**14,693**	**14,694**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	60,169	54,864	54,864	53,111
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(5,305)	(3,045)	(1,753)	(2,672)
FUND BALANCE (GAAP), end of year		**54,864**	**51,819**	**53,111**	**50,439**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**$ (54,864)**	**$ (51,819)**	**$ (53,111)**	**$ (50,439)**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Governmental Funds

Fund Statement–Series 2024 Neighborhood Improvement District Sewer Bond Fund 394 (Nonmajor Fund)

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	22,705	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		-	-	325	325
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**-**	**22,705**	**325**	**325**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**70**	**-**	**19,484**	**19,533**
TOTAL FINANCIAL SOURCES	**$**	**70**	**22,705**	**19,809**	**19,858**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		70	19,445	18,196	18,316
Emergency		-	-	-	-
Other		-	3,260	1,613	1,542
Fixed Asset Additions		-	-	-	-
Total Expenditures		**70**	**22,705**	**19,809**	**19,858**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**70**	**22,705**	**19,809**	**19,858**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	-	(70)	(70)	(19,554)
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(70)	-	(19,484)	(19,533)
FUND BALANCE (GAAP), end of year		**(70)**	**(70)**	**(19,554)**	**(39,087)**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**$ 70**	**$ 70**	**$ 19,554**	**$ 39,087**
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**-**

Internal Service & Enterprise Funds

Financial Summary–Internal Service & Enterprise Funds Combined

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	34	526,525
Charges for Services		9,450,355	10,231,407	10,025,387	6,604,429
Fines and Forfeitures		-	-	-	-
Interest		406,839	138,300	208,096	165,960
Hospital Lease		-	-	-	-
Other		426,581	407,031	543,029	6,339,309
Total Revenues		**10,283,775**	**10,776,738**	**10,776,546**	**13,636,223**
Other Financing Sources					
Transfer In from other funds		-	120,000	120,000	3,045,000
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	800	10,000	300
Total Other Financing Sources		-	120,800	130,000	3,045,300
Fund Balance Used for Operations		**-**	**2,352,596**	**528,292**	**-**
TOTAL FINANCIAL SOURCES	**$**	**10,283,775**	**13,250,134**	**11,434,838**	**16,681,523**
FINANCIAL USES:					
Expenditures					
Personal Services	$	1,477,466	1,968,190	1,687,101	3,887,763
Materials & Supplies		151,851	273,798	255,168	263,935
Dues Travel & Training		13,958	34,650	29,112	98,680
Utilities		444,895	463,321	471,009	688,913
Vehicle Expense		16,916	28,608	23,001	48,388
Equip & Bldg Maintenance		574,192	1,580,645	988,828	867,880
Contractual Services		5,370,760	6,055,237	6,343,143	6,046,888
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	12,000	-	14,000
Other		36,915	235,936	102,873	972,406
Fixed Asset Additions		268,066	2,597,749	1,534,603	437,900
Total Expenditures		**8,355,019**	**13,250,134**	**11,434,838**	**13,326,753**
Other Financing Uses					
Transfer Out to other funds		-	-	-	720,775
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**720,775**
TOTAL FINANCIAL USES	**$**	**8,355,019**	**13,250,134**	**11,434,838**	**14,047,528**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	6,740,046	8,577,156	8,577,156	7,895,448
Less encumbrances, beginning of year		(413,118)	(153,416)	(153,416)	-
Add encumbrances, end of year		153,416	-	-	-
Proprietary adjustment to full accrual		168,056	-	-	-
Fund Balance Increase (Decrease) resulting from operations		1,928,756	(2,352,596)	(528,292)	2,633,995
FUND BALANCE (GAAP), end of year		**8,577,156**	**6,071,144**	**7,895,448**	**10,529,443**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**8,577,156**	**6,071,144**	**7,895,448**	**10,529,443**

Internal Service & Enterprise Funds

Fund Statement–Self-Insured Health Plan Fund 600

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		4,996,908	5,556,722	5,323,610	5,747,859
Fines and Forfeitures		-	-	-	-
Interest		135,706	40,000	76,796	60,000
Hospital Lease		-	-	-	-
Other		415,474	400,000	529,230	450,000
Total Revenues		**5,548,088**	**5,996,722**	**5,929,636**	**6,257,859**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**5,548,088**	**5,996,722**	**5,929,636**	**6,257,859**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	450	450	450
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		5,018,135	5,517,718	5,889,800	5,279,813
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		17,661	33,000	18,742	23,000
Fixed Asset Additions		-	-	-	-
Total Expenditures		**5,035,796**	**5,551,168**	**5,908,992**	**5,303,263**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**5,035,796**	**5,551,168**	**5,908,992**	**5,303,263**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	1,921,013	2,433,305	2,433,305	2,453,949
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		512,292	445,554	20,644	954,596
FUND BALANCE (GAAP), end of year		**2,433,305**	**2,878,859**	**2,453,949**	**3,408,545**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**2,433,305**	**2,878,859**	**2,453,949**	**3,408,545**

Internal Service & Enterprise Funds

Fund Statement–Self-Insured Dental Plan 601

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		260,625	276,780	266,590	285,495
Fines and Forfeitures		-	-	-	-
Interest		16,392	7,435	8,120	7,435
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**277,017**	**284,215**	**274,710**	**292,930**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**31,548**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**277,017**	**315,763**	**274,710**	**292,930**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		259,166	315,763	250,200	285,813
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**259,166**	**315,763**	**250,200**	**285,813**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**259,166**	**315,763**	**250,200**	**285,813**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	335,882	353,733	353,733	378,243
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		17,851	(31,548)	24,510	7,117
FUND BALANCE (GAAP), end of year		**353,733**	**322,185**	**378,243**	**385,360**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**353,733**	**322,185**	**378,243**	**385,360**

Internal Service & Enterprise Funds

Fund Statement–Facilities and Grounds Maintenance Fund 610

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	34	-
Charges for Services		2,350,686	2,941,086	2,963,368	3,765
Fines and Forfeitures		-	-	-	-
Interest		54,142	21,795	28,290	21,795
Hospital Lease		-	-	-	-
Other		4,076	-	6,768	2,921,766
Total Revenues		**2,408,904**	**2,962,881**	**2,998,460**	**2,947,326**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	800	10,000	300
Total Other Financing Sources		-	800	10,000	300
Fund Balance Used for Operations		**-**	**310,664**	**-**	**1,060,928**
TOTAL FINANCIAL SOURCES	**$**	**2,408,904**	**3,274,345**	**3,008,460**	**4,008,554**
FINANCIAL USES:					
Expenditures					
Personal Services	$	1,477,466	1,910,057	1,636,097	2,175,302
Materials & Supplies		151,851	269,148	253,344	229,885
Dues Travel & Training		13,958	34,625	29,112	42,975
Utilities		19,638	29,112	27,136	38,792
Vehicle Expense		16,916	28,608	23,001	33,138
Equip & Bldg Maintenance		351,457	467,545	424,287	436,185
Contractual Services		93,459	183,863	168,510	254,040
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	12,000	-	14,000
Other		53,650	178,438	84,131	359,137
Fixed Asset Additions		208,004	160,949	150,538	425,100
Total Expenditures		**2,386,399**	**3,274,345**	**2,796,156**	**4,008,554**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**2,386,399**	**3,274,345**	**2,796,156**	**4,008,554**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	1,091,708	1,183,445	1,183,445	1,386,091
Less encumbrances, beginning of year		(48,349)	(9,658)	(9,658)	-
Add encumbrances, end of year		9,658	-	-	-
Proprietary adjustment to full accrual		107,923	-	-	-
Fund Balance Increase (Decrease) resulting from operations		22,505	(310,664)	212,304	(1,060,928)
FUND BALANCE (GAAP), end of year		**1,183,445**	**863,123**	**1,386,091**	**325,163**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**1,183,445**	**863,123**	**1,386,091**	**325,163**

Internal Service & Enterprise Funds

Fund Statement–Capital Repair and Replacement Fund 620

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		425,193	599,651	599,651	-
Fines and Forfeitures		-	-	-	-
Interest		77,383	30,170	39,495	30,170
Hospital Lease		-	-	-	-
Other		-	-	-	791,095
Total Revenues		**502,576**	**629,821**	**639,146**	**821,265**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**458,179**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**502,576**	**1,088,000**	**639,146**	**821,265**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		136,935	1,088,000	540,881	375,000
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		(34,396)	-	-	395,000
Fixed Asset Additions		-	-	-	-
Total Expenditures		**102,539**	**1,088,000**	**540,881**	**770,000**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**102,539**	**1,088,000**	**540,881**	**770,000**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	1,547,698	1,726,724	1,726,724	1,681,231
Less encumbrances, beginning of year		(364,769)	(143,758)	(143,758)	-
Add encumbrances, end of year		143,758	-	-	-
Proprietary adjustment to full accrual			-	-	-
Fund Balance Increase (Decrease) resulting from operations		400,037	(458,179)	98,265	51,265
FUND BALANCE (GAAP), end of year		**1,726,724**	**1,124,787**	**1,681,231**	**1,732,496**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**1,726,724**	**1,124,787**	**1,681,231**	**1,732,496**

Internal Service & Enterprise Funds

Fund Statement–Utilities Fund 621

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		433,614	433,614	433,614	-
Fines and Forfeitures		-	-	-	-
Interest		12,367	4,960	5,995	4,960
Hospital Lease		-	-	-	-
Other		-	-	-	462,677
Total Revenues		**445,981**	**438,574**	**439,609**	**467,637**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**4,264**	**-**
TOTAL FINANCIAL SOURCES	**$**	**445,981**	**438,574**	**443,873**	**467,637**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		425,257	434,137	443,873	462,677
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**425,257**	**434,137**	**443,873**	**462,677**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**425,257**	**434,137**	**443,873**	**462,677**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	184,053	204,777	204,777	200,513
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		20,724	4,437	(4,264)	4,960
FUND BALANCE (GAAP), end of year		**204,777**	**209,214**	**200,513**	**205,473**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**204,777**	**209,214**	**200,513**	**205,473**

Internal Service & Enterprise Funds

Fund Statement –Capital Repair and Replacement Family Health Center Fund 622

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		30,000	8,521	23,521	-
Fines and Forfeitures		-	-	-	-
Interest		2,352	1,180	469	280
Hospital Lease		-	-	-	-
Other		7,031	7,031	7,031	7,031
Total Revenues		**39,383**	**16,732**	**31,021**	**7,311**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**46,417**	**16,989**	**-**	**2,889**
TOTAL FINANCIAL SOURCES	**$**	**85,800**	**33,721**	**31,021**	**10,200**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	100	-	100
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		85,800	25,100	23,660	10,100
Contractual Services		-	8,521	5,872	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**85,800**	**33,721**	**29,532**	**10,200**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**85,800**	**33,721**	**29,532**	**10,200**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	53,677	7,331	7,331	8,820
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		71	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(46,417)	(16,989)	1,489	(2,889)
FUND BALANCE (GAAP), end of year		**7,331**	**(9,658)**	**8,820**	**5,931**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**7,331**	**(9,658)**	**8,820**	**5,931**

Internal Service & Enterprise Funds

Fund Statement –Capital Repair and Replacement Health Department Fund 623

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		1,485	400	712	400
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**1,485**	**400**	**712**	**400**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**1,485**	**400**	**712**	**400**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**-**	**-**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**-**	**-**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	31,665	33,150	33,150	33,862
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		1,485	400	712	400
FUND BALANCE (GAAP), end of year		**33,150**	**33,550**	**33,862**	**34,262**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**33,150**	**33,550**	**33,862**	**34,262**

Internal Service & Enterprise Funds

Fund Statement –Capital Repair and Replacement Road and Bridge Facilities Fund 624

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		873,845	305,310	305,310	105,310
Fines and Forfeitures		-	-	-	-
Interest		91,950	32,220	39,559	32,220
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**965,795**	**337,530**	**344,869**	**137,530**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**2,095,470**	**1,035,776**	**-**
TOTAL FINANCIAL SOURCES	**$**	**965,795**	**2,433,000**	**1,380,645**	**137,530**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	30,000
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		60,062	2,433,000	1,380,645	-
Total Expenditures		**60,062**	**2,433,000**	**1,380,645**	**30,000**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**60,062**	**2,433,000**	**1,380,645**	**30,000**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	1,285,787	2,251,582	2,251,582	1,215,806
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		60,062	-	-	-
Fund Balance Increase (Decrease) resulting from operations		905,733	(2,095,470)	(1,035,776)	107,530
FUND BALANCE (GAAP), end of year		**2,251,582**	**156,112**	**1,215,806**	**1,323,336**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**2,251,582**	**156,112**	**1,215,806**	**1,323,336**

Internal Service & Enterprise Funds

Fund Statement –Capital Repair and Replacement Emergency Communications Center Fund 625

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		79,484	109,723	109,723	-
Fines and Forfeitures		-	-	-	-
Interest		15,062	140	8,660	8,700
Hospital Lease		-	-	-	-
Other		-	-	-	106,740
Total Revenues		**94,546**	**109,863**	**118,383**	**115,440**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**94,546**	**109,863**	**118,383**	**115,440**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**-**	**-**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**-**	**-**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	288,563	383,109	383,109	501,492
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		94,546	109,863	118,383	115,440
FUND BALANCE (GAAP), end of year		**383,109**	**492,972**	**501,492**	**616,932**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**383,109**	**492,972**	**501,492**	**616,932**

Internal Service & Enterprise Funds

Fund Statement –Childcare Center Fund 650

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		-	-	-	-
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		-	-	-	-
Other Financing Sources					
Transfer In from other funds		-	120,000	120,000	2,400,000
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	120,000	120,000	2,400,000
Fund Balance Used for Operations		-	-	-	-
TOTAL FINANCIAL SOURCES	**$**	**-**	**120,000**	**120,000**	**2,400,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	58,133	51,004	965,075
Materials & Supplies		-	4,100	1,374	33,500
Dues Travel & Training		-	25	-	12,180
Utilities		-	72	-	18,564
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	2,435
Contractual Services		-	29,372	28,761	48,517
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	24,498	-	55,147
Fixed Asset Additions		-	3,800	3,420	-
Total Expenditures		-	**120,000**	**84,559**	**1,135,418**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		-	-	-	-
TOTAL FINANCIAL USES	**$**	**-**	**120,000**	**84,559**	**1,135,418**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	-	-	-	35,441
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		-	-	35,441	1,264,582
FUND BALANCE (GAAP), end of year		-	-	**35,441**	**1,300,023**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**-**	**-**	**35,441**	**1,300,023**

Internal Service & Enterprise Funds

Fund Statement –BCSO Regional Training Center Enterprise Fund 660

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	537,000
Fines and Forfeitures		-	-	-	-
Interest		-	-	-	-
Hospital Lease		-	-	-	-
Other		-	-	-	1,600,000
Total Revenues		**-**	**-**	**-**	**2,137,000**
Other Financing Sources					
Transfer In from other funds		-	-	-	645,000
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	645,000
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**-**	**-**	**-**	**2,782,000**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	713,767
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	43,525
Utilities		-	-	-	168,880
Vehicle Expense		-	-	-	15,250
Equip & Bldg Maintenance		-	-	-	14,160
Contractual Services		-	-	-	180,205
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	140,122
Fixed Asset Additions		-	-	-	12,800
Total Expenditures		**-**	**-**	**-**	**1,288,709**
Other Financing Uses					
Transfer Out to other funds		-	-	-	720,775
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**720,775**
TOTAL FINANCIAL USES	**$**	**-**	**-**	**-**	**2,009,484**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	-	-	-	-
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Proprietary adjustment to full accrual		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		-	-	-	772,516
FUND BALANCE (GAAP), end of year		**-**	**-**	**-**	**772,516**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		-	-	-	-
NET FUND BALANCE, end of year	**$**	**-**	**-**	**-**	**772,516**

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales & Use Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		3,263	1,219	912	1,290
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**3,263**	**1,219**	**912**	**1,290**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**8,097**	**8,955**	**8,948**	**11,280**
TOTAL FINANCIAL SOURCES	**$**	**11,360**	**10,174**	**9,860**	**12,570**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		11,360	10,174	9,860	12,570
Fixed Asset Additions		-	-	-	-
Total Expenditures		11,360	10,174	9,860	12,570
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**11,360**	**10,174**	**9,860**	**12,570**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	**74,069**	**65,972**	**65,972**	**57,024**
Less encumbrances, beginning of year		**-**	**-**	**-**	**-**
Add encumbrances, end of year		**-**	**-**	**-**	**-**
Fund Balance Increase (Decrease) resulting from operations		**(8,097)**	**(8,955)**	**(8,948)**	**(11,280)**
FUND BALANCE (GAAP), end of year		**65,972**	**57,017**	**57,024**	**45,744**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(37,671)**	**(37,671)**	**(37,671)**	**(37,671)**
NET FUND BALANCE, end of year	**$**	**28,301**	**19,346**	**19,353**	**8,073**

Trust Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		-	-	651	485
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**1,432**	**430**	**651**	**485**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**570**	**35**	**215**
TOTAL FINANCIAL SOURCES	**$**	**1,432**	**1,000**	**686**	**700**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**604**	**1,000**	**686**	**700**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**604**	**1,000**	**686**	**700**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	31,138	31,966	31,966	31,931
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		828	(570)	(35)	(215)
FUND BALANCE (GAAP), end of year		**31,966**	**31,396**	**31,931**	**31,716**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(32,400)**	**(32,400)**	**(32,400)**	**(32,400)**
NET FUND BALANCE, end of year	**$**	**(434)**	**(1,004)**	**(469)**	**(684)**

Trust Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		265	79	121	95
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**265**	**79**	**121**	**95**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**-**	**-**	**-**	**-**
TOTAL FINANCIAL SOURCES	**$**	**265**	**79**	**121**	**95**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**-**	**-**	**-**	**-**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**-**	**-**	**-**	**-**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	5,665	5,930	5,930	6,051
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		265	79	121	95
FUND BALANCE (GAAP), end of year		**5,930**	**6,009**	**6,051**	**6,146**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**(5,271)**	**(5,271)**	**(5,271)**	**(5,271)**
NET FUND BALANCE, end of year	**$**	**659**	**738**	**780**	**875**

Trust Funds

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

		2024 Actual	2025 Budget	2025 Estimated	2026 Budget
FINANCIAL SOURCES:					
Revenues					
Property Taxes	$	-	-	-	-
Assessments		-	-	-	-
Sales Taxes		-	-	-	-
Franchise Taxes		-	-	-	-
Licenses and Permits		-	-	-	-
Intergovernmental		-	-	-	-
Charges for Services		-	-	-	-
Fines and Forfeitures		-	-	-	-
Interest		-	-	-	710
Hospital Lease		-	-	-	-
Other		-	-	-	-
Total Revenues		**1,566**	**710**	**140**	**710**
Other Financing Sources					
Transfer In from other funds		-	-	-	-
Proceeds of Long-Term Debt		-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)		-	-	-	-
Total Other Financing Sources		-	-	-	-
Fund Balance Used for Operations		**9,190**	**8,464**	**9,034**	**11,160**
TOTAL FINANCIAL SOURCES	**$**	**10,756**	**9,174**	**9,174**	**11,870**
FINANCIAL USES:					
Expenditures					
Personal Services	$	-	-	-	-
Materials & Supplies		-	-	-	-
Dues Travel & Training		-	-	-	-
Utilities		-	-	-	-
Vehicle Expense		-	-	-	-
Equip & Bldg Maintenance		-	-	-	-
Contractual Services		-	-	-	-
Debt Service (Principal and Interest)		-	-	-	-
Emergency		-	-	-	-
Other		-	-	-	-
Fixed Asset Additions		-	-	-	-
Total Expenditures		**10,756**	**9,174**	**9,174**	**11,870**
Other Financing Uses					
Transfer Out to other funds		-	-	-	-
Early Retirement of Long-Term Debt		-	-	-	-
Total Other Financing Uses		**-**	**-**	**-**	**-**
TOTAL FINANCIAL USES	**$**	**10,756**	**9,174**	**9,174**	**11,870**
FUND BALANCE:					
FUND BALANCE (GAAP), beginning of year	$	37,266	28,076	28,076	19,042
Less encumbrances, beginning of year		-	-	-	-
Add encumbrances, end of year		-	-	-	-
Fund Balance Increase (Decrease) resulting from operations		(9,190)	(8,464)	(9,034)	(11,160)
FUND BALANCE (GAAP), end of year		**28,076**	**19,612**	**19,042**	**7,882**
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year		**-**	**-**	**-**	**-**
NET FUND BALANCE, end of year	**$**	**28,076**	**19,612**	**19,042**	**7,882**

COUNTY OF BOONE
MISSOURI

Personnel Summaries—

This section contains the following personnel information:

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

A summary of significant changes over the past 10 years is provided below. Refer to the Budget Message for detailed discussion of staffing changes for the current budget year. The ten-year net increase is approximately 96.5 FTE, or 19%.

General Government Operations—Approximately 20.5 FTE permanent positions (net) have been added over the past 10 years, a 21% increase. The 2026 budget includes a net increase of 3.0 FTE: a new 1.0 FTE HR Generalist in Human Resources, 1.0 FTE additional Project Manager in IT, and a new 1.0 FTE Helpdesk & Services Supervisor in IT.

Public Safety—Approximately 45.5 FTE positions (net) have been added over the past 10 years, a 15% increase. The increase is largely due to the transfer of 911 and Emergency Management activities from the City of Columbia to Boone County and additional positions added thereafter. The 2026 budget includes several new permanent positions: 1.0 FTE Quartermaster, 2.0 FTE Support Specialists, and 1.0 FTE Traffic Sergeant for Sheriff; and 1.0 FTE Assistant Prosecuting Attorney I/II and 1.0 FTE Legal Assistant for Prosecuting Attorney.

Grant funded positions are reflected according to the remaining approved grant period, which is less than a full year because the grant period does not align with the County's fiscal year. Accordingly, a combined reduction of 7.06 FTE has been reflected.

Environment, Protective Inspection, & Infrastructure— The FY 2026 budget reflects no changes from the prior year. However, Resource Management added a 1.0 FTE Administrative Coordinator mid-year in 2025. Over the past ten-year period, total FTEs have increased by 1.18% or 1.03 FTE.

Health and Community Services— Approximately 4 FTE have been added over the past 10 years, a 105% increase. FY 2014 was the first year for the County to employ staff for health and community services activities and resulted from voter passage of the Community Children's Services sales tax. The 2026 budget does not include any additional FTE from the prior year.

Internal Services— Approximately 25.5 FTE have been added over the past 10 years, which represents a 116% increase. This is primarily due to the addition 16.5 FTE for the Childcare Center in 2025/2026 budget. The 2026 budget also includes an additional 2.0 FTE for Facilities Maintenance & Grounds: 1.0 FTE Security Coordinator and an additional 1.0 FTE Grounds Maintenance Worker.

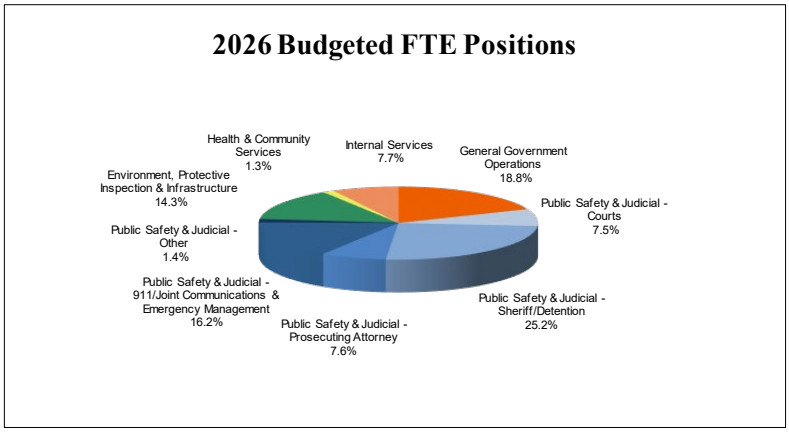
COUNTY OF BOONE
MISSOURI

Personnel Summary

Total Personnel by Function for Budget Year

DEPT NO	DEPT NAME	2026 FTE
General Government Operations		
1110	Auditor	8.50
1115	HR & Risk Mgmt Operations	8.00
1118	Purchasing	5.00
1121	County Commission	5.19
1126	County Counselor	4.00
1131	GF County Clerk Operations	3.00
1132	GF Election and VR Operations	10.63
1140	Treasurer	4.75
1150	GF Collector	9.24
1160	GF Recorder	7.00
1170	GF IT Administration	7.00
1173	GF IT Software Development	8.00
1174	GF IT Technical Support	11.63
1176	GF IT GIS	3.00
1194	GF IT Mail Services	2.00
2010	Assessment	18.83
2110	Collector Tax Maint Fnd Activity	0.08
		115.85
Public Safety & Judicial - Courts		
1210	GF Court Operations	29.73
1221	GF Circuit Clerk	5.00
1241	GF Juvenile Office	3.92
1242	GF Juvenile Detention	4.18
1243	GF Juvenile Grants	1.75
1244	GF Court Ops Grants	0.00
1245	GF Treatment Court Grants	0.00
2831	Drug Court Fund Veterans Court	0.25
2870	JJ Prsrvtn Juvenile Office	0.50
2871	JJ Prsrvtn Juvenile Detention	1.00
		46.33
Public Safety & Judicial - Sheriff/Corrections		
1228	GF Sheriff/Detention Administration	36.65
1251	GF Sheriff Operations	58.00
1253	GF Sheriff Grants	5.25
1255	GF Detention Operations	47.96
6601	BCSO Reg Training Center Admin	3.00
6602	BCSO RTC Academy	2.00
6603	BCSO RTC Continuing Education	2.00
		154.86
Public Safety & Judicial - Prosecuting Attorney		
1261	GF Prosecuting Attorney	37.85
1262	GF Pros Atrny Victim Witness	5.91
1263	Pros Attrny Child Support Enf	3.00
		46.76

DEPT NO	DEPT NAME	2026 FTE
Public Safety & Judicial - 911/Joint Communications & Emergency Management		
2701	BOCO Joint Comm 911 Operations	69.16
2702	Emergency Mgmt Operations	8.50
2704	BOCO Joint Comm Raido Ops	5.20
2709	911/EM IT Technical Support	7.00
2711	BOCO Joint Comm Administration	10.13
		99.99
Public Safety & Judicial - Other		
1200	Public Administrator	8.45
		8.45
Environment, Protective Inspection & Infrastructure		
1360	GF RM Solid Waste	0.25
1710	GF RM Land Use Planning	5.41
1711	GF RM Administration	1.88
1720	GF RM Building Inspection	7.00
1725	GF RM Stormwater Planning	2.08
2040	R&B Road Maintenance	46.77
2042	R&B Fleet Mntc Operations	6.24
2043	R&B Traffic/Sign	2.00
2044	R&B Administration	4.00
2045	R&B RM Road Inspection	4.00
2046	R&B RM Stormwater Planning	2.08
2081	R&B RM Administration	1.12
2082	R&B RM Engineering	5.43
		88.26
Health & Community Services		
1420	GF Community Services Admin	2.00
2160	CSF Community Services Admin	6.19
		8.19
Facilities & Grounds Services		
6100	FM Building Maintenance	8.00
6101	FM Housekeping & Custodial Svcs	12.00
6103	Facilities Security	2.00
6104	FM Grounds Maintenance	5.00
6105	FM Administration	4.00
6500	Chilcare Center Operations	16.50
		47.50
Grand Total		**616.19**



Personnel Summary

Summary of Personnel by Fund—10 Years

FUND	DEPT NO	DEPT NAME	2017	2018	2019
100	1110	Auditor	6.00	6.00	7.00
100	1115	HR & Risk Mgmt Operations	4.00	4.00	4.00
100	1118	Purchasing	3.75	3.75	3.75
100	1121	County Commission	5.25	5.25	5.00
100	1126	County Counselor	4.00	4.00	4.00
100	1131	GF County Clerk Operations	3.75	3.75	3.75
100	1132	GF Election and VR Operations	7.33	8.48	7.32
100	1140	Treasurer	3.75	3.75	3.75
100	1150	GF Collector	8.25	8.24	8.24
100	1160	GF Recorder	8.00	8.00	7.00
100	1170	GF IT Administration	18.63	19.63	19.63
100	1171	GF IT Facilities Security	-	1.00	1.00
100	1173	GF IT Software Development	-	-	-
100	1174	GF IT Technical Support	-	-	-
100	1176	GF IT GIS	3.00	3.00	3.00
100	1194	GF IT Mail Services	2.00	2.00	2.00
100	1200	Public Administrator	7.25	8.25	8.25
100	1210	GF Court Operations	22.50	22.72	22.72
100	1221	GF Circuit Clerk	5.00	5.00	5.00
100	1241	GF Juvenile Office	4.60	4.31	3.73
100	1242	GF Juvenile Detention	5.27	4.55	4.21
100	1243	GF Juvenile Grants	2.80	2.80	2.80
100	1244	GF Court Ops Grants	-	-	-
100	1245	GF Treatment Court Grants	-	-	-
100	1228	GF Sheriff/Detention Administration	-	-	-
100	1251	GF Sheriff Operations	67.90	68.90	73.26
100	1253	GF Sheriff Grants	2.00	2.00	2.00
100	1255	GF Detention Operations	51.73	51.73	47.73
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-
100	1261	GF Prosecuting Attorney	25.60	26.60	25.60
100	1262	GF Pros Atrny Victim Witness	5.48	5.48	5.48
100	1263	Pros Attrny Child Support Enf	3.00	3.00	3.00
100	1360	GF RM Solid Waste	0.25	0.25	0.25
100	1420	GF Community Services Admin	0.25	0.25	0.25
100	1710	GF RM Land Use Planning	5.18	5.18	5.18
100	1711	GF RM Administration	-	-	-
100	1720	GF RM Building Inspection	6.44	6.44	6.44
100	1725	GF RM Stormwater Planning	1.50	1.50	1.50
100	1740	On-site Waste Water	-	-	-
		General Fund Total	294.46	299.81	296.84

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

(continued from previous page)

2020	2021	2022	2023	2024	2025	2026		2025-2026 Change
7.00	7.00	7.00	8.00	8.00	8.50	8.50		-
4.00	4.00	4.00	4.00	6.00	7.00	8.00		1.00
3.75	3.75	4.75	4.75	4.75	5.00	5.00		-
5.00	4.75	5.00	5.19	5.19	5.19	5.19		-
4.00	4.00	4.00	4.00	4.00	4.00	4.00		-
3.75	4.00	5.13	5.13	3.00	3.00	3.00		-
9.82	7.32	7.32	7.32	10.63	10.63	10.63		-
3.75	3.75	3.75	3.75	3.75	4.75	4.75		-
9.24	9.24	9.24	9.24	9.24	9.24	9.24		-
7.00	7.00	7.00	7.00	7.00	7.00	7.00		-
20.63	4.00	5.00	5.00	6.00	6.00	7.00		1.00
1.00	1.06	1.04	1.04	1.00	-	-		-
-	9.00	8.00	8.00	7.00	8.00	8.00		-
-	7.63	9.63	10.13	10.63	10.63	11.63		1.00
3.00	3.00	3.00	3.00	3.00	3.00	3.00		-
2.00	2.00	2.00	2.00	2.00	2.00	2.00		-
8.25	8.25	8.75	8.75	8.75	8.45	8.45		-
22.72	22.72	22.72	23.09	23.09	29.73	29.73		-
5.00	5.00	5.00	5.00	5.00	5.00	5.00		-
3.92	3.92	3.92	3.92	3.92	3.92	3.92		-
4.21	4.21	5.21	5.21	5.21	4.28	4.18		(0.10)
2.80	2.00	2.00	2.00	5.00	5.26	1.75	a	(3.51)
-	0.80	0.80	0.80	0.80	0.80	-	a	(0.80)
-	-	0.50	-	-	-	-		-
-	28.44	28.32	30.65	30.65	33.65	33.65		-
74.75	46.00	46.00	46.00	46.00	58.00	61.00		3.00
2.00	5.00	6.00	7.00	7.00	7.00	5.25	a	(1.75)
47.69	46.00	46.00	45.96	45.96	47.96	47.96		-
-	-	-	-	-	-	-		-
27.20	27.20	26.95	29.20	29.20	35.85	37.85		2.00
5.72	5.91	5.91	5.91	5.91	5.91	5.91		-
3.00	3.00	3.00	3.00	3.00	3.00	3.00		-
0.25	0.25	0.25	0.25	0.25	0.25	0.25		-
0.25	0.25	0.25	0.25	0.25	1.90	2.00		0.10
5.18	4.75	4.75	5.41	5.41	5.41	5.42		0.01
-	1.13	1.13	1.13	1.13	1.88	1.88		-
6.44	6.00	6.00	6.00	7.00	7.00	7.00		-
1.50	1.83	1.83	1.83	1.83	2.08	2.08		-
-	-	0.63	-	-	-	-		-
304.82	304.16	311.77	318.91	326.55	361.27	363.22		1.95

(continued from previous page)

FUND	DEPT NO	DEPT NAME	2017	2018	2019
201	2010	Assessment	16.75	16.75	16.75
204	2040	R&B Road Maintenance	58.48	58.48	57.23
204	2042	R&B Fleet Mntc Operations	-	-	-
204	2043	R&B Traffic/Sign	-	-	-
204	2044	R&B Administration	-	-	-
204	2045	R&B RM Road Inspection	13.88	13.88	11.63
204	2046	R&B RM Stormwater Planning	1.50	1.50	1.50
204	2081	R&B RM Administration	-	-	-
204	2082	R&B RM Engineering	-	-	-
211	2110	Collector Tax Maint Fnd Activity	1.08	1.08	1.08
213	2130	CMTYHLTHFND Comm Service Admin	0.45	0.45	0.60
216	2160	CSF Community Services Admin	3.30	3.30	4.15
255	2550	Sheriff Revolving Fnd Activity	1.00	-	-
261	2610	Pros Attrny Tax Colletion	0.40	0.40	0.40
270	2701	BOCO Joint Comm 911 Operations	57.38	57.38	68.13
270	2702	Emergency Mgmt Operations	7.00	7.00	7.00
270	2703	911/EM IT Administration	8.00	7.00	7.00
270	2704	BOCO Joint Comm Raido Ops	2.70	2.70	2.70
270	2709	911/EM IT Technical Support	-	-	-
270	2711	BOCO Joint Comm Administration	-	-	-
283	2831	Drug Court Fund Veterans Court	0.80	0.30	0.30
287	2870	JJ Prsrvtn Juvenile Office	-	-	-
287	2871	JJ Prsrvtn Juvenile Detention	-	-	-
290	2901	LEST Sheriff Operations	14.00	14.00	14.00
290	2902	LEST Detention Operations	6.00	6.00	6.00
290	2903	LEST Prosecuting Attorney	5.00	5.00	5.00
290	2904	LEST Alt Sentencing Programs	5.50	6.00	6.00
290	2908	LEST Court Ops/Alt Sent Prog	-	-	-
290	2909	LEST Sheriff/Detention Admin	-	-	-
290	2910	LEST Sheriff Training Admin	-	-	-
290	2911	LEST Academy	-	-	-
290	2912	LEST POST Academy	-	-	-
		Special Revenue Funds Total	203.22	201.22	209.47
610	6100	FM Building Maintenance	9.00	9.00	9.00
610	6101	FM Housekeping & Custodial Svcs	9.00	9.00	9.00
610	6103	Facilities Security	1.00	-	-
610	6104	FM Grounds Maintenance	3.00	3.00	3.00
610	6105	FM Administration	-	-	-
650	6500	Childcare Center Operations	-	-	-
660	6601	BCSO Reg Training Center Admin	-	-	-
660	6602	BCSO RTC Academy	-	-	-
660	6603	BCSO RTC Continuing Education	-	-	-
		Internal Service & Enterprise Funds Total	22.00	21.00	21.00
		Grand Total	**519.68**	**522.03**	**527.31**

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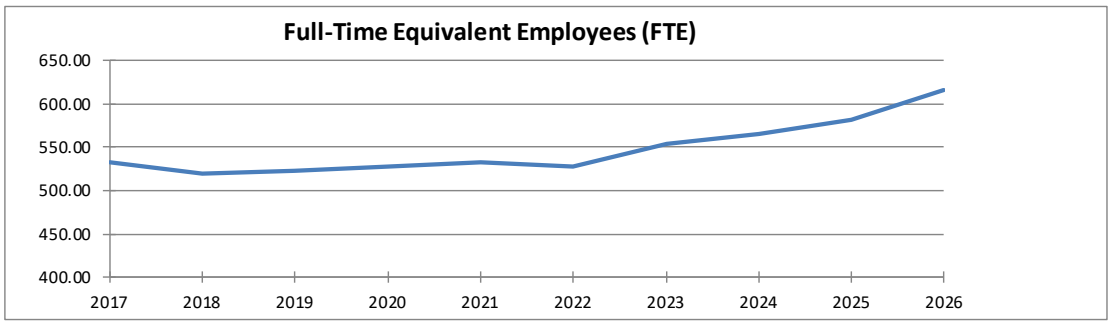
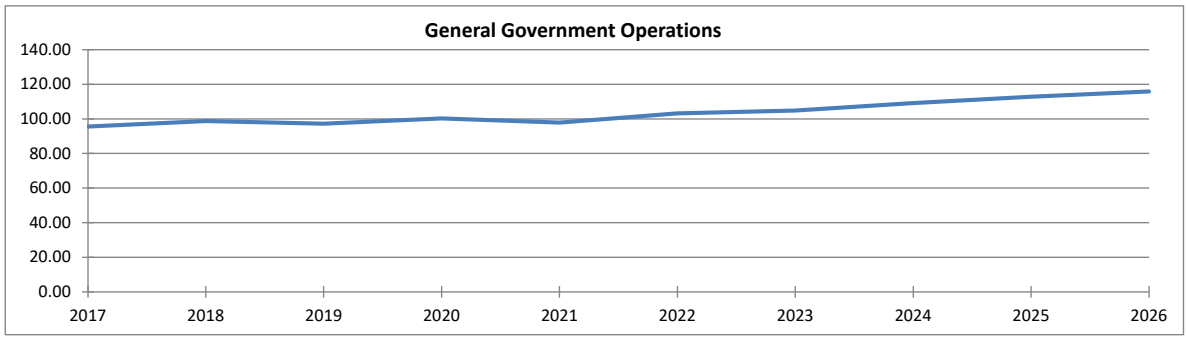
2020	2021	2022	2023	2024	2025	2026	2025-2026 Change
16.23	16.23	17.23	17.23	17.83	18.83	18.83	-
57.23	46.00	46.05	46.05	46.38	46.77	46.77	-
-	5.00	5.24	5.24	6.24	6.24	6.24	-
-	2.00	2.00	2.00	2.00	2.00	2.00	-
-	3.50	3.50	4.00	4.00	4.00	4.00	-
11.63	4.00	4.00	4.00	4.00	4.00	4.00	-
1.50	1.83	1.83	1.83	1.83	2.08	2.08	-
-	0.87	0.87	0.87	0.87	1.12	1.12	-
-	5.59	5.59	5.42	5.43	5.43	5.42	(0.01)
0.08	0.08	0.08	0.08	0.08	0.08	0.08	-
0.60	0.60	0.60	0.60	1.60	-	-	-
4.15	4.34	5.34	6.34	6.34	6.29	6.19	(0.10)
-	-	-	-	-	-	-	-
0.40	0.40	0.40	0.40	0.40	-	-	-
68.63	57.16	71.90	71.41	71.16	70.16	69.16	(1.00)
7.00	6.83	7.00	7.50	8.00	8.00	8.50	0.50
6.00	-	-	-	-	-	-	-
2.70	3.70	3.70	3.70	3.70	4.70	5.20	0.50
-	6.00	6.00	7.00	7.00	7.00	7.00	-
-	7.63	7.63	8.13	10.13	10.13	10.13	-
0.30	0.30	0.30	0.25	0.25	0.25	0.25	-
-	-	-	-	0.50	0.50	0.50	-
-	-	-	1.00	1.00	1.00	1.00	-
14.00	12.00	12.00	12.00	12.00	-	-	-
6.00	6.00	6.00	6.00	6.00	-	-	-
5.00	5.00	5.00	5.00	5.00	-	-	-
6.00	3.00	3.00	3.00	3.00	-	-	-
-	3.00	3.00	3.00	3.00	-	-	-
-	2.00	2.00	2.00	2.00	-	-	-
-	-	-	-	-	3.00	-	(3.00)
-	-	-	-	-	2.00	-	(2.00)
-	-	-	-	-	2.00	-	(2.00)
207.45	203.06	220.26	224.05	229.74	205.58	198.47	(7.11)
9.00	6.00	6.00	6.00	7.00	8.00	8.00	-
9.00	9.00	10.00	10.00	11.00	12.00	12.00	-
-	-	-	-	-	1.00	2.00	1.00
3.00	3.00	3.00	3.00	4.00	4.00	5.00	1.00
-	3.00	3.00	4.00	4.00	4.00	4.00	-
-	-	-	-	-	1.00	16.50	15.50
-	-	-	-	-	-	3.00	3.00
-	-	-	-	-	-	2.00	2.00
-	-	-	-	-	-	2.00	2.00
21.00	21.00	22.00	23.00	26.00	30.00	54.50	24.50
533.27	**528.22**	**554.03**	**565.96**	**582.29**	**596.85**	**616.19**	**19.34**



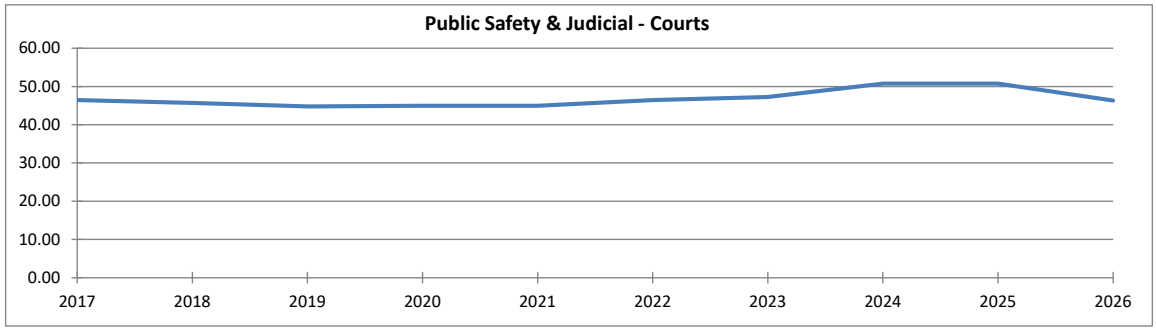
Personnel Summary

Summary of Personnel by Function—10 Years

Dept. No	Department Name	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
General Government Operations											
1110	Auditor	6.00	6.00	7.00	7.00	7.00	7.00	8.00	8.00	8.50	8.50
1115	HR & Risk Mgmt Operations	4.00	4.00	4.00	4.00	4.00	4.00	4.00	6.00	7.00	8.00
1118	Purchasing	3.75	3.75	3.75	3.75	3.75	4.75	4.75	4.75	5.00	5.00
1121	County Commission	5.25	5.25	5.00	5.00	4.75	5.00	5.19	5.19	5.19	5.19
1125	Centralia Office	-	-	-	-	-	-	-	-	-	-
1126	County Counselor	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
1131	GF County Clerk Operations	3.75	3.75	3.75	3.75	4.00	5.13	5.13	3.00	3.00	3.00
1132	GF Election and VR Operations	7.33	8.48	7.32	9.82	7.32	7.32	7.32	10.63	10.63	10.63
1133	GF Election Activities	-	-	-	-	-	-	-	-	-	-
1140	Treasurer	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	4.75	4.75
1150	GF Collector	8.25	8.24	8.24	9.24	9.24	9.24	9.24	9.24	9.24	9.24
1160	GF Recorder	8.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
1170	GF IT Administration	18.63	19.63	19.63	20.63	4.00	5.00	5.00	6.00	6.00	7.00
1171	GF IT Facilities Security	-	1.00	1.00	1.00	1.06	1.04	1.04	1.00	-	-
1173	GF IT Software Development	-	-	-	-	9.00	8.00	8.00	7.00	8.00	8.00
1174	GF IT Technical Support	-	-	-	-	7.63	9.63	10.13	10.63	10.63	11.63
1176	GF IT GIS	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
1194	GF IT Mail Services	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
2010	Assessment	16.75	16.75	16.75	16.23	16.23	17.23	17.23	17.83	18.83	18.83
2110	Collector Tax Maint Fnd Activity	1.08	1.08	1.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	-	-	-	-	-	-	-	-	-	-
	Total	95.54	98.68	97.27	100.25	97.81	103.16	104.86	109.10	112.85	115.85



		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety & Judicial - Courts											
1210	GF Court Operations	22.50	22.72	22.72	22.72	22.72	22.72	23.09	23.09	29.73	29.73
1221	GF Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	GF Juvenile Office	4.60	4.31	3.73	3.92	3.92	3.92	3.92	3.92	3.92	3.92
1242	GF Juvenile Detention	5.27	4.55	4.21	4.21	4.21	5.21	5.21	5.21	4.28	4.18
1243	GF Juvenile Grants	2.80	2.80	2.80	2.80	2.00	2.00	2.00	5.00	5.26	1.75
1244	GF Court Ops Grants	-	-	-	-	0.80	0.80	0.80	0.80	0.80	-
1245	GF Treatment Court Grants	-	-	-	-	-	0.50	-	-	-	-
2831	Drug Court Fund Veterans Court	0.80	0.30	0.30	0.30	0.30	0.30	0.25	0.25	0.25	0.25
2870	JJ Prsrvtn Juvenile Office	-	-	-	-	-	-	-	0.50	0.50	0.50
2871	JJ Prsrvtn Juvenile Detention	-	-	-	-	-	-	1.00	1.00	1.00	1.00
2904	LEST Alt Sentencing Programs	5.50	6.00	6.00	6.00	3.00	3.00	3.00	3.00	-	-
2908	LEST Court Ops/Alt Sent Prog	-	-	-	-	3.00	3.00	3.00	3.00	-	-
	Total	46.47	45.68	44.76	44.95	44.95	46.45	47.27	50.77	50.74	46.33



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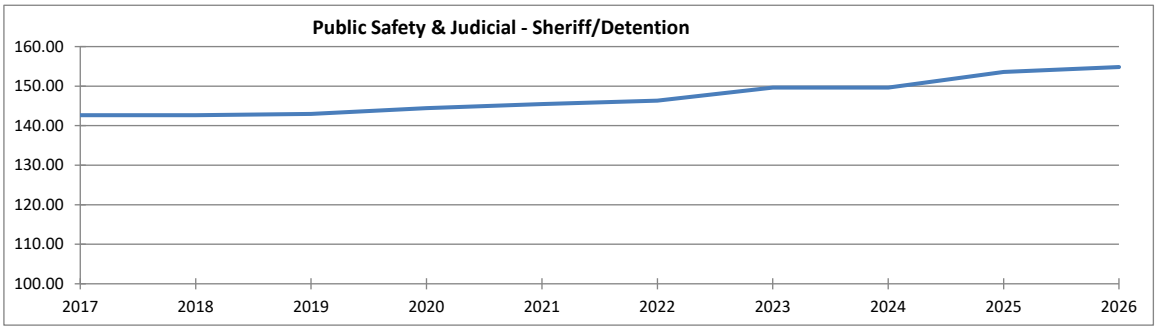
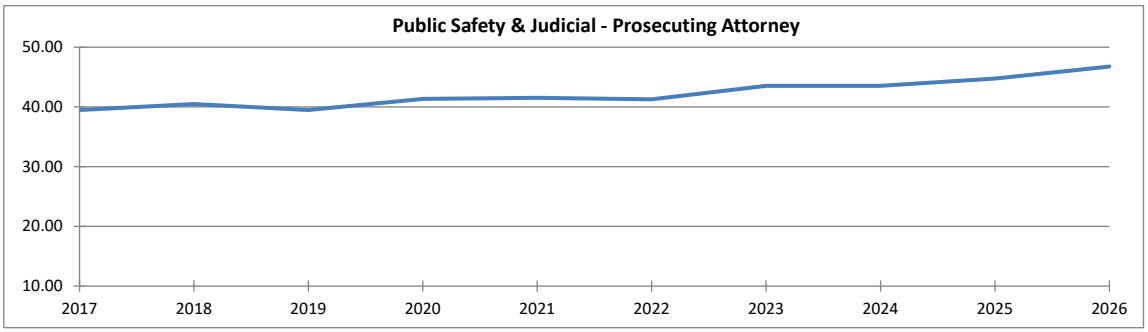
Dept. No	Department Name	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety & Judicial - Sheriff/Detention											
1228	GF Sheriff/Detention Administration	-	-	-	-	28.44	28.32	30.65	30.65	33.65	33.65
1251	GF Sheriff Operations	67.90	68.90	73.26	74.75	46.00	46.00	46.00	46.00	58.00	61.00
1253	GF Sheriff Grants	2.00	2.00	2.00	2.00	5.00	6.00	7.00	7.00	7.00	5.25
1255	GF Detention Operations	51.73	51.73	47.73	47.69	46.00	46.00	45.96	45.96	47.96	47.96
1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	-	-	-	-	-
2550	Sheriff Revolving Fnd Activity	1.00	-	-	-	-	-	-	-	-	-
2901	LEST Sheriff Operations	14.00	14.00	14.00	14.00	12.00	12.00	12.00	12.00	-	-
2902	LEST Detention Operations	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-	-
2709	LEST Sheriff/Detention Admin	-	-	-	-	2.00	2.00	2.00	2.00	-	-
2910	LEST Sheriff Training Admin	-	-	-	-	-	-	-	-	3.00	-
2911	LEST Academy	-	-	-	-	-	-	-	-	2.00	-
2912	LEST POST Academy	-	-	-	-	-	-	-	-	2.00	-
6601	BCSO Reg Training Center Admin	-	-	-	-	-	-	-	-	-	3.00
6602	BCSO RTC Academy	-	-	-	-	-	-	-	-	-	2.00
6603	BCSO RTC Continuing Education	-	-	-	-	-	-	-	-	-	2.00
	Total	142.63	142.63	142.99	144.44	145.44	146.32	149.61	149.61	153.61	154.86



		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety & Judicial - Prosecuting Attorney											
1261	GF Prosecuting Attorney	25.60	26.60	25.60	27.20	27.20	26.95	29.20	29.20	35.85	37.85
1262	GF Pros Atrny Victim Witness	5.48	5.48	5.48	5.72	5.91	5.91	5.91	5.91	5.91	5.91
1263	Pros Attrny Child Support Enf	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
2610	Pros Attrny Tax Colletion	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40	-	-
2903	LEST Prosecuting Attorney	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-
	Total	39.48	40.48	39.48	41.32	41.51	41.26	43.51	43.51	44.76	46.76



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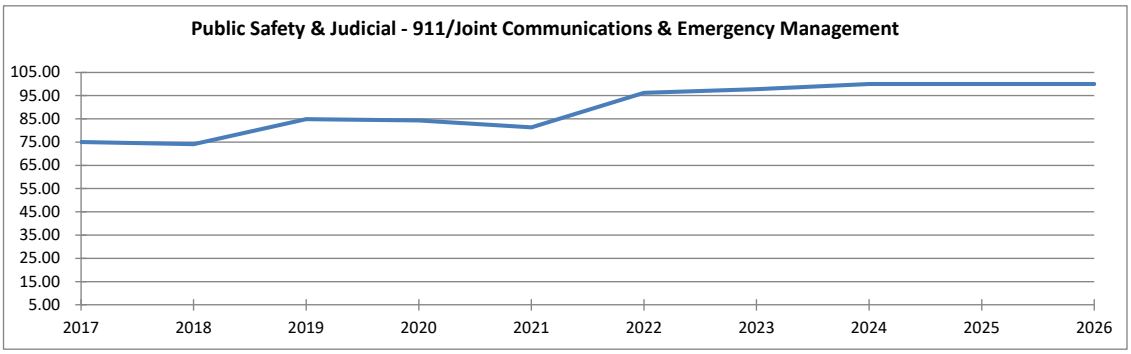
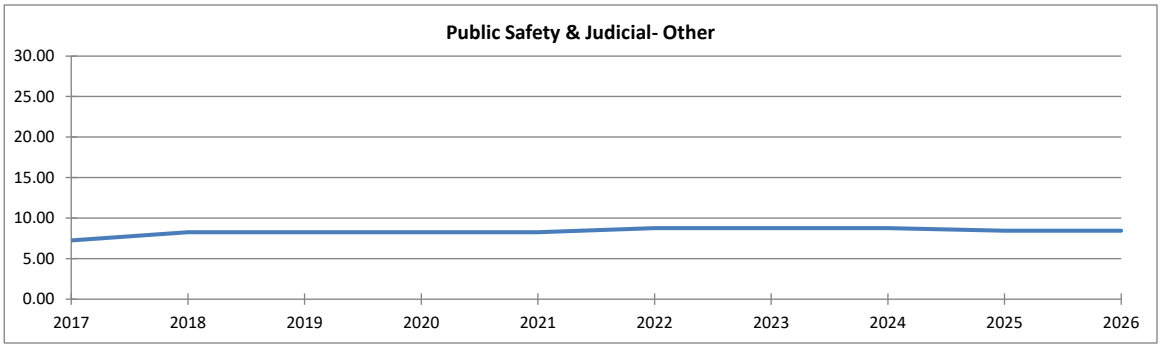
Dept. No	Department Name	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety & Judicial - 911/Joint Communications & Emergency Management											
2701	BOCO Joint Comm 911 Operations	57.38	57.38	68.13	68.63	57.16	71.90	71.41	71.16	70.16	69.16
2702	Emergency Mgmt Operations	7.00	7.00	7.00	7.00	6.83	7.00	7.50	8.00	8.00	8.50
2703	911/EM IT Administration	8.00	7.00	7.00	6.00	-	-	-	-	-	-
2704	BOCO Joint Comm Raido Ops	2.70	2.70	2.70	2.70	3.70	3.70	3.70	3.70	4.70	5.20
2709	911/EM IT Technical Support	-	-	-	-	6.00	6.00	7.00	7.00	7.00	7.00
2711	BOCO Joint Comm Administration	-	-	-	-	7.63	7.63	8.13	10.13	10.13	10.13
	Total	75.08	74.08	84.83	84.33	81.32	96.23	97.74	99.99	99.99	99.99



		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety & Judicial - Other											
1200	Public Administrator	7.25	8.25	8.25	8.25	8.25	8.75	8.75	8.75	8.45	8.45
	Total	7.25	8.25	8.25	8.25	8.25	8.75	8.75	8.75	8.45	8.45



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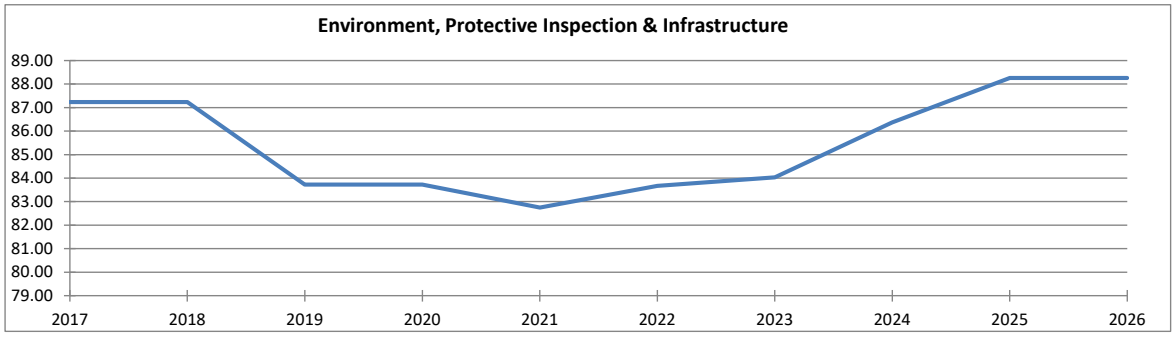
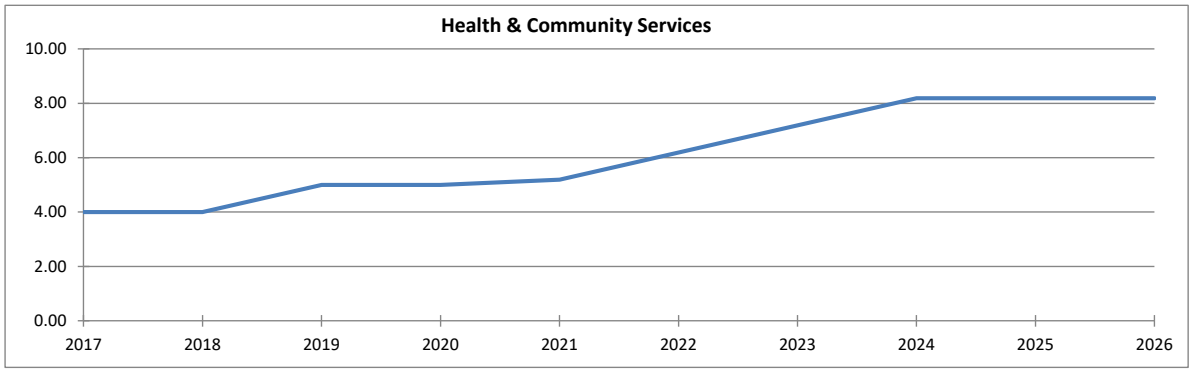
Dept. No	Department Name	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Environment, Protective Inspection & Infrastructure											
1360	GF RM Solid Waste	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1710	GF RM Land Use Planning	5.18	5.18	5.18	5.18	4.75	4.75	5.41	5.41	5.41	5.41
1711	GF RM Administration	-	-	-	-	1.13	1.13	1.13	1.13	1.88	1.88
1720	GF RM Building Inspection	6.44	6.44	6.44	6.44	6.00	6.00	6.00	7.00	7.00	7.00
1725	GF RM Stormwater Planning	1.50	1.50	1.50	1.50	1.83	1.83	1.83	1.83	2.08	2.08
1740	On-site Waste Water	-	-	-	-	-	0.63	-	-	-	-
2040	R&B Road Maintenance	58.48	58.48	57.23	57.23	46.00	46.05	46.05	46.38	46.77	46.77
2042	R&B Fleet Mntc Operations	-	-	-	-	5.00	5.24	5.24	6.24	6.24	6.24
2043	R&B Traffic/Sign	-	-	-	-	2.00	2.00	2.00	2.00	2.00	2.00
2044	R&B Administration	-	-	-	-	3.50	3.50	4.00	4.00	4.00	4.00
2045	R&B RM Road Inspection	13.88	13.88	11.63	11.63	4.00	4.00	4.00	4.00	4.00	4.00
2046	R&B RM Stormwater Planning	1.50	1.50	1.50	1.50	1.83	1.83	1.83	1.83	2.08	2.08
2081	R&B RM Administration	-	-	-	-	0.87	0.87	0.87	0.87	1.12	1.12
2082	R&B RM Engineering	-	-	-	-	5.59	5.59	5.42	5.43	5.43	5.43
	Total	87.23	87.23	83.73	83.73	82.75	83.67	84.03	86.37	88.26	88.26



		2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Health & Community Services											
1420	GF Community Services Admin	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	1.90	2.00
2130	CMTYHLTHFND Comm Service Admin	0.45	0.45	0.60	0.60	0.60	0.60	0.60	1.60	-	-
2160	CSF Community Services Admin	3.30	3.30	4.15	4.15	4.34	5.34	6.34	6.34	6.29	6.19
	Total	4.00	4.00	5.00	5.00	5.19	6.19	7.19	8.19	8.19	8.19



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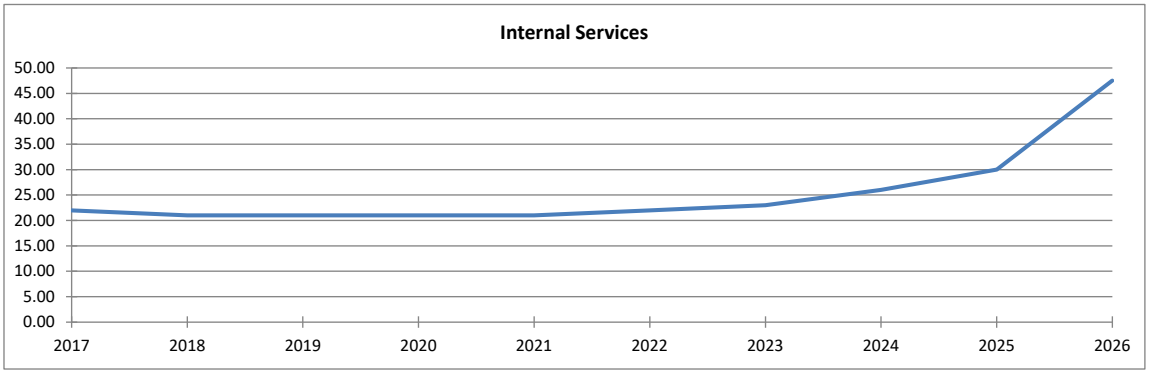
Dept. No	Department Name	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Internal Services											
6100	FM Building Maintenance	9.00	9.00	9.00	9.00	6.00	6.00	6.00	7.00	8.00	8.00
6101	FM Housekeping & Custodial Svcs	9.00	9.00	9.00	9.00	9.00	10.00	10.00	11.00	12.00	12.00
6103	Facilities Security	1.00	-	-	-	-	-	-	-	1.00	2.00
6104	FM Grounds Maintenance	3.00	3.00	3.00	3.00	3.00	3.00	3.00	4.00	4.00	5.00
6105	FM Administration	-	-	-	-	3.00	3.00	4.00	4.00	4.00	4.00
6108	FM Construction Management	-	-	-	-	-	-	-	-	-	-
6500	Chilcare Center Operations	-	-	-	-	-	-	-	-	1.00	16.50
	Total	22.00	21.00	21.00	21.00	21.00	22.00	23.00	26.00	30.00	47.50



Fixed Assets Summary—

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

Fixed Assets Summary

Total Fixed Assets by Fund for Budget Year

Fund	Dept No	Dept Name	Office Equipment Addition	Office Equipment Replacement	Furniture & Fixtures Addition	Furniture & Fixtures Replacement	Computer Hardware Addition	Computer Hardware Replacement
100	1131	GF County Clerk Operations	-	9,000	-	-	-	-
100	1132	GF Elections and VR Operations	-	9,000	-	-	-	-
100	1170	GF IT Administration	$ -	$ -	$ -	$ -	$ 3,900	$ -
100	1172	GF IT Hardware & Software	-	-	-	-	133,250	283,300
100	1174	GF IT Technical Support	-	-	-	-	3,900	-
100	1176	GF IT GIS	-	-	-	-	-	6,000
100	1191	Safety & Risk Management	-	-	1,500	-	-	-
100	1210	GF Court Operations	-	11,600	-	10,500	112,000	5,300
100	1221	GF Circuit Clerk	-	-	-	-	-	9,000
100	1241	GF Juvenile Office	-	17,600	-	-	-	4,950
100	1242	GF Juvenile Detention	-	-	-	4,000	-	1,650
100	1251	GF Sheriff Operations	-	-	-	-	2,000	-
100	1253	GF Sheriff Grants	-	-	-	-	-	-
100	1255	GF Detention Operations	-	-	-	-	-	-
100	1261	GF Prosecuting Attorney	-	-	-	-	-	-
100	1725	GF RM Stormwater Planning	-	-	-	-	-	-
100	1730	Animal Control	-	-	-	-	-	-
		General Fund Total	$ -	$ 47,200	$ 1,500	$ 14,500	$ 255,050	$ 310,200
201	2012	ASR IT Hardware & Software	-	-	-	-	1,900	2,500
204	2040	R&B Road Maintenance	-	-	-	-	-	-
204	2043	R&B Traffic/Sign	-	-	-	-	-	-
204	2046	R&B RM Stormwater Planning	-	-	-	-	-	-
204	2082	R&B RM Engineering	-	-	-	-	-	-
204	2083	R&B IT Hardware & Software	-	-	-	-	3,500	10,300
255	2550	Sheriff Revolving Fnd Activity	-	-	-	-	-	9,640
257	2570	Sheriff K9 Operations Fnd Actv	-	-	-	-	-	-
270	2701	BoCo Joint Comm 911 Operations	-	-	-	21,000	-	-
270	2702	Emergency Mgmt Operations	-	-	-	-	2,500	-
270	2704	BoCo Joint Comm Radio Ops	-	-	-	-	-	-
270	2705	911/EM FM Building Maint	-	-	-	-	-	-
270	2706	BoCo Joint Comm Radio Impvmnts	-	-	-	-	-	-
270	2708	911/EM IT Hardware & Software	-	-	-	-	198,250	100,900
270	2711	BoCo Joint Comm Admin	-	12,000	-	-	-	-
285	2850	Admin Just Fd Court Operations	-	-	-	-	-	11,700
		Special Revenue Funds Total	$ -	$ 12,000	$ -	$ 21,000	$ 206,150	$ 135,040
610	6100	FM Building Maintenance	-	-	-	-	-	-
610	6101	FM Housekping & Custodial Svcs	-	-	-	-	-	-
610	6103	FM Facilities Security	-	-	-	-	-	-
610	6104	FM Grounds Maintenance	-	-	-	-	-	-
610	6105	FM Administration	-	-	-	-	-	-
610	6107	FM IT Hardware & Software	-	-	-	-	2,300	102,000
660	6601	BCSO Reg Trining Center Admin	-	-	-	-	-	-
660	6603	BCSO RTC Continuing Education	-	-	-	-	-	-
660	6604	RTC IT Hardware & Software	-	-	-	-	4,000	-
		Internal Service & Enterprise Funds Total	$ -	$ -	$ -	$ -	$ 6,300	$ 102,000
		Total	$ -	$ 59,200	$ 1,500	$ 35,500	$ 467,500	$ 547,240

Total - Governmental Funds	$ 8,755,139
Total - Internal Service Funds	$ 437,900
Grand Total	$ 9,193,039

Vehicles		Machinery & Equipment		Buildings & Improvements	Construction	
Addition	Replacement	Addition	Replacement	Additions	In Progress	Total
-	-	-	-	-	-	9,000
-	-	-	-	-	-	9,000
$ -	$ -	$ -	$ -	$ -	$ -	3,900
-	-	-	-	-	-	416,550
-	-	-	-	-	-	3,900
-	-	-	-	-	-	6,000
-	-	-	-	-	-	1,500
-	-	-	86,640	-	-	226,040
-	-	-	-	-	-	9,000
-	-	-	-	-	-	22,550
-	-	-	2,200	-	-	7,850
102,000	576,000	84,840	2,343,375	-	-	3,108,215
48,000	-	38,020	-	-	-	86,020
-	-	-	25,990	-	-	25,990
-	-	-	21,660	-	-	21,660
-	-	-	2,000	-	-	2,000
-	-	-	50,000	-	-	50,000
$ 150,000	$ 576,000	$ 122,860	$ 2,531,865	$ -	$ -	$ 4,009,175
-	-	-	-	-	-	4,400
19,000	680,000	13,500	750,300	-	-	1,462,800
-	-	-	6,500	-	-	6,500
-	-	-	2,000	-	-	2,000
-	-	-	4,922	-	-	4,922
-	-	-	-	-	-	13,800
-	-	-	-	-	-	9,640
-	-	-	12,000	-	-	12,000
-	-	-	-	-	-	21,000
-	-	63,850	399,702	-	-	466,052
-	-	-	40,000	-	-	40,000
-	-	-	-	128,500	-	128,500
-	-	27,500	200,000	-	2,024,000	2,251,500
-	-	-	-	-	-	299,150
-	-	-	-	-	-	12,000
-	-	-	-	-	-	11,700
$ 19,000	$ 680,000	$ 104,850	$ 1,415,424	$ 128,500	$ 2,024,000	$ 4,745,964
-	-	25,000	-	-	-	25,000
-	-	4,500	-	-	-	4,500
45,000	-	1,800	14,000	-	-	60,800
50,000	-	115,000	-	-	-	165,000
60,000	-	5,500	-	-	-	65,500
-	-	-	-	-	-	104,300
-	-	2,700	-	-	-	2,700
-	-	6,100	-	-	-	6,100
-	-	-	-	-	-	4,000
$ 155,000	$ -	$ 160,600	$ 14,000	$ -	$ -	$ 437,900
$ 324,000	$ 1,256,000	$ 388,310	$ 3,961,289	$ 128,500	$ 2,024,000	$ 9,193,039

COUNTY OF BOONE
MISSOURI

Operating Budgets—

General Fund and Special Revenue Funds

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

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

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

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

COUNTY OF BOONE
MISSOURI

County Assessor

Department Number 2010, 1145

Mission

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

Operations of the Assessor's Office are mostly funded with appropriations from the Assessment Fund, a special revenue fund that receives commission revenue from property tax collections as well as state reimbursement revenue. In 2025, a General Fund cost center was created for the Assessor's Office.

Budget Highlights

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

The budget includes reimbursement to the General Fund for various services such as mail services, Information Technology services, legal services, etc., provided via General Fund appropriations. Inter-fund Services Used (#83810), is used to account for such inter-fund reimbursements.

The FY 2026 budget includes approximately $95,000 for facilities internal service charge was moved from the Assessment Fund to the General fund in the FY 2026 budget.

County Assessor

Personnel Detail

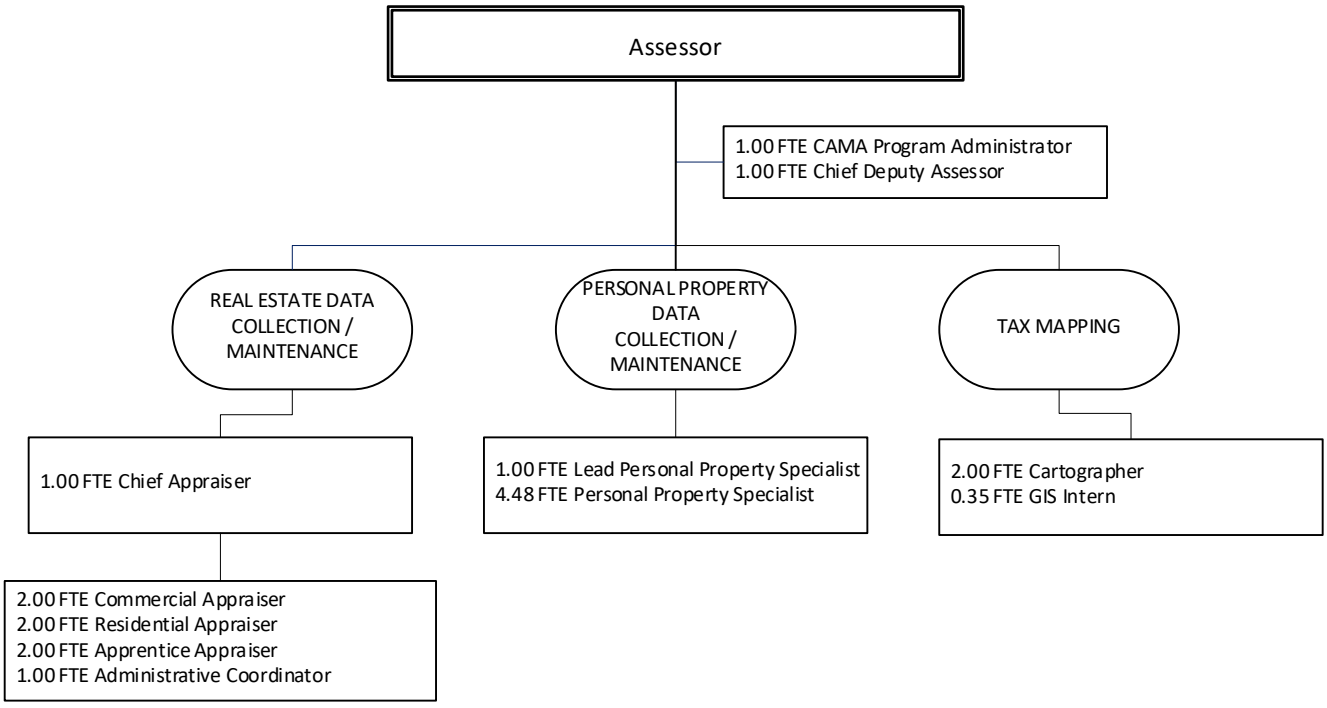
Position Title		2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Assessor (Elected)		1.00	1.00	1.00	-
Chief Appraiser		1.00	1.00	1.00	-
CAMA Program Administrator*		1.00	1.00	1.00	-
Appraiser/Commercial		2.00	2.00	2.00	-
Appraiser/Residential		2.00	2.00	2.00	-
Appraiser/Apprentice		1.00	2.00	2.00	-
Cartographer/Senior Cartographer	a)	2.00	2.00	2.00	-
Chief Deputy Assessor		1.00	1.00	1.00	-
Lead Personal Property Specialist		1.00	1.00	1.00	-
Personal Property Specialist		4.48	4.48	4.48	-
Administrative Coordinator*		1.00	1.00	1.00	-
Geographic Inf Sys Intern		0.35	0.35	0.35	-
Total FTEs		17.83	18.83	18.83	-
Overtime		$ 15,000	$ 15,000	$ 15,000	$ -

a) 0.4 FTE Cartographer moved to 1.00 FTE in Oct 2024

* Position title changed for 2026 budget - see commission directed changes

County Assessor

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3461	STATE REIMBURS-ASSESSMENT	243,962	245,150	246,150	247,600	0	247,600	1
	SUBTOTAL **********	243,962	245,150	246,150	247,600	0	247,600	1
	CHARGES FOR SERVICES							
3550	COMMISSIONS	1,509,050	1,464,500	1,500,000	1,584,450	0	1,584,450	8
3560	COLLECTION FEES	-1,158	0	0	0	0	0	0
	SUBTOTAL **********	1,507,892	1,464,500	1,500,000	1,584,450	0	1,584,450	8
	INTEREST							
3710	INTEREST	2,031	900	850	900	0	900	0
3711	INT-OVERNIGHT	5,492	3,960	6,022	3,960	0	3,960	0
3712	INT-LONG TERM INVEST	13,141	3,890	17,651	3,890	0	3,890	0
3798	INC/DEC IN FV OF INVESTMENTS	31,653	0	0	0	0	0	0
	SUBTOTAL **********	52,317	8,750	24,523	8,750	0	8,750	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	386	0	0	0	0	0	0
3830	SALES	5,410	4,000	5,000	4,000	0	4,000	0
	SUBTOTAL **********	5,796	4,000	5,000	4,000	0	4,000	0
	OTHER FINANCING SOURCES							
3915	OTI: FROM CAPITAL PROJECT FUND	46,565	0	0	0	0	0	0
	SUBTOTAL **********	46,565	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**1,856,532**	**1,722,400**	**1,775,673**	**1,844,800**	**0**	**1,844,800**	**7**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,030,418	1,215,657	1,118,232	1,166,961	0	1,276,121	4
10110	OVERTIME	7,055	15,000	15,000	15,000	0	15,000	0
10200	FICA	75,415	92,843	83,736	90,420	0	98,771	6
10300	HEALTH INSURANCE	108,238	144,888	125,146	142,368	0	142,368	1-
10310	COUNTY HSA CONTRIBUTION	11,550	12,000	12,000	18,000	0	18,000	50
10325	DISABILITY INSURANCE	2,892	4,167	4,168	4,053	0	4,053	2-
10330	CNTY PD DEPENDENT PREM-HEALTH	21,912	21,189	19,889	14,886	0	14,886	29-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,132	1,067	1,014	809	0	809	24-
10350	LIFE INSURANCE	1,032	1,296	1,271	1,620	0	1,620	25
10375	DENTAL INSURANCE	6,153	7,560	6,738	7,560	0	7,560	0
10400	WORKERS COMP	17,583	17,107	19,926	20,383	0	20,383	19
10500	401(A) MATCH PLAN	8,840	9,490	8,875	10,935	0	10,935	15
10510	CERF-EMPLOYER PD CONTRIBUTION	12,212	14,635	15,024	16,135	0	25,567	74
	SUBTOTAL **********	1,304,432	1,556,899	1,431,019	1,509,130	0	1,636,073	5
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	49,028	65,000	50,000	65,000	0	65,000	0
22005	MAILING FEES/PERMITS/RENTALS	320	960	0	960	0	960	0
22500	SUBSCRIPTIONS/PUBLICATIONS	63,564	70,970	68,000	78,970	0	78,970	11
23000	OFFICE SUPPLIES	4,544	6,500	5,000	6,500	0	6,500	0
23001	PRINTED MATERIALS	4,742	20,000	20,000	20,000	0	20,000	0
23018	PRINTER SUPPLIES	438	2,000	1,000	2,000	0	2,000	0
23022	MAPPING SUPPLIES	0	5,000	1,000	5,000	0	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	997	2,700	1,000	2,700	0	2,700	0
23855	UNTAGGED FURNITURE/FIXTURES	64	750	1,733	750	0	750	0
	SUBTOTAL **********	123,697	173,880	147,733	181,880	0	181,880	5
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	2,604	3,200	750	3,200	0	3,200	0
37200	REGISTRATION	5,916	13,725	6,000	13,725	0	13,725	0
37220	TRAVEL: TRAINING RELATED	9,622	9,250	4,000	9,250	0	9,250	0
	SUBTOTAL **********	18,142	26,175	10,750	26,175	0	26,175	0
	UTILITIES							
48000	TELEPHONES	1,688	2,572	1,700	2,500	0	2,500	2-
	SUBTOTAL **********	1,688	2,572	1,700	2,500	0	2,500	3-

County Assessor

	VEHICLE EXPENSE							
59000	FUEL	1,313	4,000	1,500	4,000	0	4,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	728	2,000	500	2,000	0	2,000	0
59105	TIRES	532	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL ******************	2,573	7,500	3,000	7,500	0	7,500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,583	1,500	1,500	2,000	0	2,000	33
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL ******************	2,583	3,500	1,500	4,000	0	4,000	14
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	3,568	3,196	3,784	3,196	0	3,196	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	3,000	0	0
71101	PROFESSIONAL SERVICES	29,000	100,000	25,000	100,000	0	100,000	0
71105	LEGAL SERVICES	5,568	60,000	1,500	60,000	0	60,000	0
71526	DISPOSAL SERVICES	447	500	500	500	0	500	0
	SUBTOTAL ******************	38,583	163,696	30,784	163,696	3,000	163,696	0
	OTHER							
83810	INTERFUND SERVICES USED	157,531	247,701	272,712	388,804	0	388,804	56
83815	FACILITIES INTERNAL SERVC CHRG	87,374	9,025	9,000	9,310	0	9,310	3
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,070	3,200	1,500	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	0	1,000	0	1,000	0	1,000	0
85710	TRAVEL-OTHER	0	600	0	600	0	600	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
	SUBTOTAL ******************	245,975	273,526	283,212	414,914	0	414,914	52
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	7,500	7,252	0	0	0	100-
	SUBTOTAL ******************	0	7,500	7,252	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**1,737,673**	**2,215,248**	**1,916,950**	**2,309,795**	**3,000**	**2,436,738**	**10**

1145 GF ASSESSMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	0	96,694	96,694	94,796	0	94,796	1-
	SUBTOTAL ******************	0	96,694	96,694	94,796	0	94,796	2-
	TOTAL EXPENDITURES ***** **	**0**	**96,694**	**96,694**	**94,796**	**0**	**94,796**	**2-**

Decimal values have been truncated.

County Auditor

Department Number 1110

Mission

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

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

Budget Highlights

The FY 2026 budget includes funding for an intern which is a continuation of the position added mid-year 2025. There are no other significant changes to this budget.

Goals and Objectives

Budget Year Objectives

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

- Improve planning and budgeting through development of capital repair and replacement schedules.

- Implementation and end-user training for the County's new ERP software.

Progress on Prior Year Objectives

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

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

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

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

County Auditor

Performance Measures

	2024 Actual	2025 Estimated	2026 Projected
Number of County Budgets Established and Monitored	167	167	171
Number of Budget Revisions/Amendments Processed	94	120	120
Number of Purchase Orders Processed	412	320	500
Number of Payment Requisitions Audited and Processed	7,693	7,758	7,900
Number of Payment Requisition Transactions Audited	17,173	16,500	16,500
Number of Procurement Card Transactions Audited	4,464	4,742	4,900
Number of Contracts Certified	317	283	300
Number of Journal Entries Approved & Processed	1,249	1,227	740
Historical Cost of Inventoried Assets (Millions)	$121.1	$142.2	$153.4
Number of Personnel Action Forms Approved & Processed	1,332	1,183	1,200
Number of Employee Positions Budgeted and Monitored	603	618	630
Number of Federal Grants Monitored for Financial Reporting	21	25	25
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected

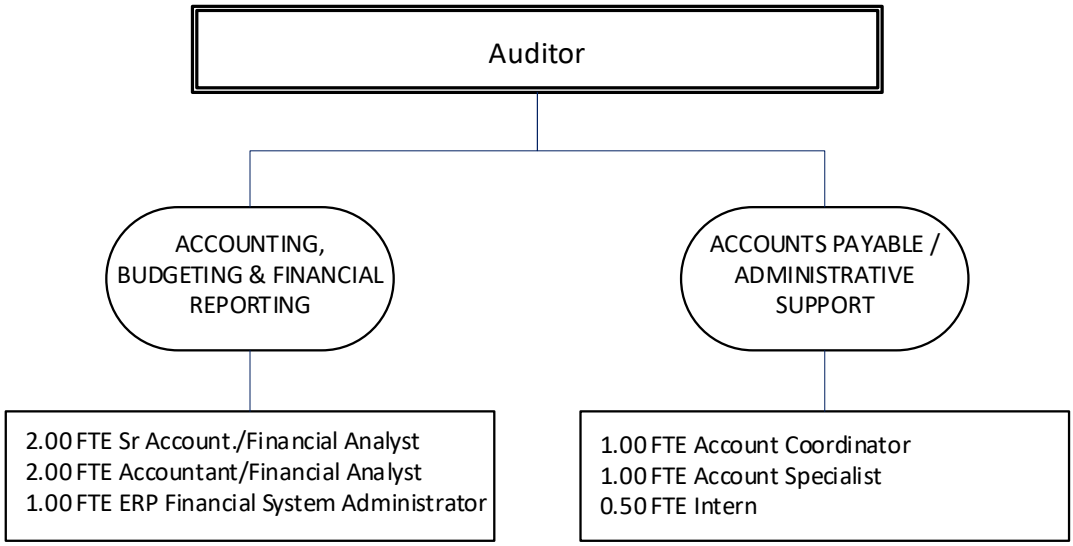
Personnel Detail

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Auditor (Elected)	1.00	1.00	1.00	-
Senior Accountant/Financial Analyst	2.00	2.00	2.00	-
Accountant/Financial Analyst*	2.00	2.00	2.00	-
Account Coordinator*	1.00	1.00	1.00	-
Account Specialist*	1.00	1.00	1.00	-
ERP Financial System Administrator	1.00	1.00	1.00	-
Intern	-	0.50	0.50	-
Total FTEs	8.00	8.50	8.50	-
Overtime	$ 30,000	$ 30,000	$ 30,000	$ -

* Position title changed for 2026 budget - see commission directed changes

County Auditor

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	598,462	658,562	645,465	658,777	17,742	701,504	6
10110	OVERTIME	23,021	30,000	25,000	30,000	0	30,000	0
10111	OVERTIME 1.0	0	0	0	0	0	1,000	0
10200	FICA	44,758	52,079	49,668	52,691	1,357	56,037	7
10300	HEALTH INSURANCE	59,918	66,552	66,552	66,552	0	66,552	0
10310	COUNTY HSA CONTRIBUTION	7,200	7,200	7,200	9,000	0	9,000	25
10325	DISABILITY INSURANCE	1,892	2,286	2,204	2,315	0	2,315	1
10330	CNTY PD DEPENDENT PREM-HEALTH	12,545	12,606	12,607	12,606	0	12,606	0
10331	CNTY PD DEPENDENT PREM-DENTAL	341	257	258	257	0	257	0
10350	LIFE INSURANCE	560	576	576	720	0	720	25
10375	DENTAL INSURANCE	2,867	2,940	2,940	2,940	0	2,940	0
10400	WORKERS COMP	770	889	943	961	0	961	8
10500	401(A) MATCH PLAN	5,175	5,200	4,850	4,860	0	4,860	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	12,430	12,703	13,369	12,863	0	14,285	12
	SUBTOTAL **********	769,939	851,850	831,632	854,542	19,099	903,037	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	90	570	90	570	0	570	0
23000	OFFICE SUPPLIES	596	1,250	1,000	1,250	0	1,250	0
23001	PRINTED MATERIALS	31	500	100	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	250	282	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	0	2,800	1,787	0	0	0	100-
	SUBTOTAL **********	717	5,370	3,259	2,570	0	2,570	52-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,020	1,220	570	650	0	650	46-
37200	REGISTRATION	6,777	7,700	5,520	7,700	3,900	7,700	0
37220	TRAVEL: TRAINING RELATED	13,454	17,360	16,209	17,360	3,000	17,360	0
	SUBTOTAL **********	21,251	26,280	22,299	25,710	6,900	25,710	2-
	UTILITIES							
48000	TELEPHONES	618	720	640	360	0	360	50-
48050	MOBILE DEVICE SERVICE	0	0	281	540	0	540	0
	SUBTOTAL **********	618	720	921	900	0	900	25
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	981	1,355	1,000	500	0	500	63-
	SUBTOTAL **********	981	1,355	1,000	500	0	500	63-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	3,112	3,410	4,726	3,550	0	3,550	4
71101	PROFESSIONAL SERVICES	-11	15,873	0	0	0	0	100-
71106	CONTRACTED SERVICES	0	2,000	1,922	0	0	0	100-
	SUBTOTAL **********	3,101	21,283	6,648	3,550	0	3,550	83-
	OTHER							
83810	INTERFUND SERVICES USED	0	1,102	1,102	1,000	0	1,000	9-
83815	FACILITIES INTERNAL SERVC CHRG	32,058	39,410	39,410	38,640	0	38,640	1-
85710	TRAVEL-OTHER	44	75	88	75	0	75	0
	SUBTOTAL **********	32,102	40,587	40,600	39,715	0	39,715	2-
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	8,025	8,025	0	0	0	100-
	SUBTOTAL **********	0	8,025	8,025	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**828,709**	**955,470**	**914,384**	**927,487**	**25,999**	**975,982**	**2**

Decimal values have been truncated.

Collector of Revenue – Combined Budget Summary

Description of Funding Sources

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

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

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

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
100	1150	Collector	$ 719,660	$ 757,848	$ 770,339	$ 180,081	$ -	$ 950,420
211	2110	Tax Maintenance	288,098	412,384	3,151	360,105	-	363,256
		Total	$ 1,007,758	$ 1,170,232	$ 773,490	$ 540,186	$ -	$ 1,313,676

Collector of Revenue
Summary

Personnel Summary

Position Title	2024	2025	Departmental Funding Source Full-time Equivalent Positions Dept. 1150	Dept. 2110	2026 Total	Change
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Lead Deputy Collector	1.00	1.00	1.00	-	1.00	-
Deputy Collector	5.00	5.00	5.00	-	5.00	-
Temporary Collector Pool I/II	1.24	1.24	1.24	-	1.24	-
Subtotal	9.24	9.24	9.24	-	9.24	-
Tax Maintenance						
Temporary Collector Pool I/II	0.08	0.08	-	0.08	0.08	-
Subtotal	0.08	0.08	-	0.08	0.08	-
Total FTEs	9.32	9.32	9.24	0.08	9.32	-
Overtime	$ 5,500	$ 12,850	$ 13,500	$ -	$ 13,500	$ 650

Collector of Revenue

Department Numbers 1150, 2110

Mission

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

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

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

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

Budget Highlights

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

Tax Maintenance Fund (Dept. No. 2110): This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to one Senior Programming Analyst position in the Information Technology (IT) Department (department number 1173), one Assistant County Counselor in the County Counselor's Office (1126), and one Deputy County Collector (Collector's Office). All positions are governed by Memorandums of Understanding (MOU) between the Collector and the County Commission. Inter-fund Services Used (#83810), is used to account for the inter-fund reimbursement. The FY 2026 budget includes $15,000 in additional salaries to provide expanded services for the senior tax program.

Collector of Revenue

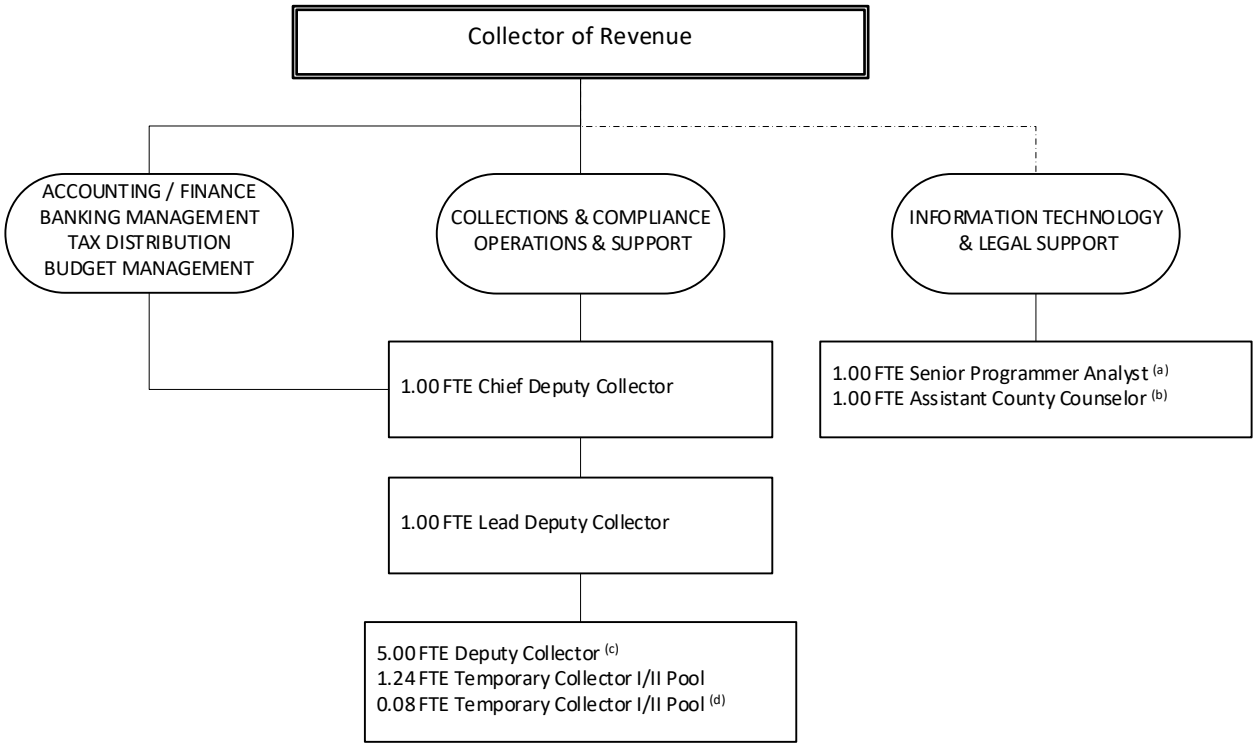
Performance Measures

	2024* Actual	2025* Actual	2026* Projected
Number of Real Estate Property Tax Bills Collected	68,786	69,408	69,500
Number of Real Estate Parcels on Installment Payments	2,045	2,004	2,209
Number of Personal Property Accounts on Installment Plan	623	671	756
Number of Delinquent Real Estate Property Tax Bills mailed	7,506	7,410	7,300
Number of Personal Property Tax Bills Collected	78,407	79,467	79,500
Number of Merchants' Licenses Collected	2,122	2,001	2,250
Number of Cash Drawers Balanced	2,732	2,801	2,800
Number of Statements of Non-assessment Verified & Issued	10,914	10,803	11,000
Number of Bankruptcy Claims, Notices, Payments, etc.	472	617	640
Number of Probate Claims and Satisfactions Filed	127	117	125
Total Collections on Probate Claims	$18,915	$13,779	$18,000
Number of Legal Descriptions Verified for Tax Sale Advertising	100	74	94
Number of Certified Notices to Lien Holder and Owner, & Occupant	238	388	451
Number of Properties Subject To Tax Sale / Number To Sale	165/6	207/7	247/13
Number of Certificates of Purchase Issued & Recorded	6	6	13
Number of Releases of Certificates of Purchase Issued & Recorded	3	5	4
Number of Collector’s Deeds Issued & Recorded	0	1	4
Number of 30 Day Demand Letters Created	726	726	731
Number of Court Cases Filed	246	247	250
Payments Received on Personal Property Tax Initiative	1024	1176	1180
Total Taxes Collected on Personal Property Tax Initiative	$390,985	$540,263	$540,500
Total Attorney Fees Collected on Tax Collection Initiative	$15,510	$18,060	$18,500
Number of In-person Customers	25,422	27,128	26,000
Number of Checks Generated	629	688	650
Number of ACH Disbursements	247	239	245
Number of Telephone Calls	23,392	21,351	22,000
Number of Address Changes	8,767	7,913	8,000
Number of Rejection Notices Generated	1264	1118	1,200
Number of Credit Card Transactions In-person & By Mail	9,864	10,536	10,000
Number of Returned Checks	176	167	150
Number of Duplicate Receipts Issued	5,304	4,923	5,000
Number of Bills Collected (all types)	150,505	152,134	152,500
Number of Lien Releases Created and Recorded on NIDs	2	1	2
Number Bills Viewed On-Line through Web Page	329,046	370,421	330,000
Number of Cities and Towns for Which Taxes Collected	8	8	8
Number of Taxing Entity Audit Confirmations	13	13	13
Number of Property Tax Bills Collected for Other Counties	7	3	10
Number of Nuisance Abatements Billed	2	3	10
Number of Food Establishment Permits Billed	281	284	280
Total Fees Billed on Food Establishment Permits	$80,875	$77,980	$78,000
Number of Bills Collected By IVR	995	962	1,000
Number of Bills Paid Online	30,758	33,786	33,000
Total Collections By IVR	$468,160	$497,621	$470,000
Total Collections Online	$31,503,165	$38,336,003	$38,000,000
Total Collections (in millions)	$265.2	$270.6	$295.0

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

Collector of Revenue

Organizational Chart



(a) 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1173) and reimbursed from the Tax Maintenance Fund (Dept 2110)
(b) 1.00 FTE Assistant County Counselor is accounted for within County Counselor Office (Dept 1126) and reimbursed from the Tax Maintenance Fund (Dept 2110)
(c) 1.00 FTE Deputy Collector is accounted for within Collector of Revenue (Dept 1150) and reimbursed from the Tax Maintenance Fund (Dept 2110)
(d) 0.08 FTE Temporary Collector Pool is funded from the Tax Maintenance Fund (Dept 2110)

Collector of Revenue

Annual Budget

1150 GF COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3311	LIQUOR	144,778	146,745	150,225	147,600	0	147,600	0
3312	AUCTION	450	400	410	400	0	400	0
3313	MERCHANTS AND MANUFACTURE	10,080	10,700	10,645	10,645	0	10,645	0
	SUBTOTAL **********	155,308	157,845	161,280	158,645	0	158,645	1
	INTERGOVERNMENTAL REVENUE							
3493	FOREST CROPLAND PILT	414	420	421	421	0	421	0
	SUBTOTAL **********	414	420	421	421	0	421	0
	CHARGES FOR SERVICES							
3508	DUPLICATE TAX RECEIPT	3,607	3,500	3,555	3,500	0	3,500	0
3510	COPIES/PUBLIC INFORMATION RQST	262	200	200	200	0	200	0
3511	COST OF TAX SALE REIMBURS	20,343	47,715	25,051	47,715	0	47,715	0
3550	COMMISSIONS	2,809,426	2,780,000	3,012,850	2,890,620	0	2,890,620	3
3560	COLLECTION FEES	1,940	1,906	1,987	1,987	0	1,987	4
3577	COLL DEL FEES & COMM	375,268	320,470	335,680	335,680	0	335,680	4
	SUBTOTAL **********	3,210,846	3,153,791	3,379,323	3,279,702	0	3,279,702	4
	INTEREST							
3710	INTEREST	129,731	75,000	70,500	14,000	0	14,000	81-
	SUBTOTAL **********	129,731	75,000	70,500	14,000	0	14,000	81-
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	59,176	57,936	59,272	66,798	0	66,798	15
3892	OVERAGE	0	5	5	5	0	5	0
3894	RETURNED CHECK PENALTY	2,250	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL **********	61,426	59,941	61,277	68,803	0	68,803	15
	TOTAL REVENUES ******** **	**3,557,725**	**3,446,997**	**3,672,801**	**3,521,571**	**0**	**3,521,571**	**2**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	455,517	542,526	471,135	534,054	15,120	605,747	11
10110	OVERTIME	12,316	12,850	12,850	13,500	0	13,500	5
10200	FICA	34,761	41,912	36,176	41,887	0	46,216	10
10300	HEALTH INSURANCE	55,230	69,072	51,384	70,332	0	70,332	1
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	4,350	4,500	0	4,500	6-
10325	DISABILITY INSURANCE	1,336	1,772	1,644	1,763	0	1,763	0
10330	CNTY PD DEPENDENT PREM-HEALTH	5,493	7,682	7,968	7,682	0	7,682	0
10331	CNTY PD DEPENDENT PREM-DENTAL	123	147	153	147	0	147	0
10350	LIFE INSURANCE	504	576	671	720	0	720	25
10375	DENTAL INSURANCE	2,555	2,940	2,559	2,940	0	2,940	0
10400	WORKERS COMP	693	712	960	766	0	766	7
10500	401(A) MATCH PLAN	3,520	4,160	3,400	4,860	0	4,860	16
10510	CERF-EMPLOYER PD CONTRIBUTION	6,425	7,229	7,358	7,180	0	11,166	54
	SUBTOTAL **********	583,273	696,378	600,608	690,331	15,120	770,339	11
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	7,710	7,500	9,300	8,250	0	8,250	10
23001	PRINTED MATERIALS	23,769	26,865	26,865	26,865	0	26,865	0
23850	UNTAGGED EQUIPMENT & TOOLS	37	1,000	1,120	1,000	0	1,000	0
	SUBTOTAL **********	31,516	35,465	37,385	36,215	0	36,215	2
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	50	75	50	50	0	50	33-
37200	REGISTRATION	800	1,000	850	1,000	0	1,000	0
37220	TRAVEL: TRAINING RELATED	0	1,750	1,000	1,750	0	1,750	0
	SUBTOTAL **********	850	2,825	1,900	2,800	0	2,800	1-
	UTILITIES							
48000	TELEPHONES	915	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL **********	915	1,200	1,200	1,200	0	1,200	0

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,267	3,926	6,710	6,766	0	6,766	72
60200	EQUIP REPAIRS/MAINTENANCE	0	500	500	500	0	500	0
	SUBTOTAL ******************	4,267	4,426	7,210	7,266	0	7,266	64
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	1,050	1	1,050	0	1,050	0
71000	NOTARY BONDS	100	150	124	100	0	100	33-
71100	OUTSOURCED SERVICES	3,138	4,195	3,200	4,195	0	4,195	0
71101	PROFESSIONAL SERVICES	0	4,000	1	4,000	0	4,000	0
71107	BANK/CREDIT CARD SERVICE FEES	9,953	11,000	11,000	11,000	0	11,000	0
	SUBTOTAL ******************	13,191	20,395	14,326	20,345	0	20,345	0
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	57,226	70,352	70,352	68,970	0	68,970	1-
84300	PUBLIC NOTICE/ADVERTISING SRVC	7,581	9,150	9,720	9,150	0	9,150	0
84500	TITLE SEARCH	12,598	34,025	15,092	34,025	0	34,025	0
85710	TRAVEL-OTHER	50	105	50	105	0	105	0
86896	SHORTAGE	10	5	5	5	0	5	0
	SUBTOTAL ******************	77,465	113,637	95,219	112,255	0	112,255	1-
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	8,185	0	0	0	0	0	0
	SUBTOTAL ******************	8,185	0	0	0	0	0	0
	TOTAL EXPENDITURES *****`	**719,662**	**874,326**	**757,848**	**870,412**	**15,120**	**950,420**	**9**

2110 COLLECTOR TAX MAINT FND ACTVTY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3577	COLL DEL FEES & COMM	362,204	320,470	335,680	335,680	0	335,680	4
	SUBTOTAL ******************	362,204	320,470	335,680	335,680	0	335,680	5
	INTEREST							
3710	INTEREST	2,301	1,978	2,365	2,365	0	2,365	19
3711	INT-OVERNIGHT	1,190	1,010	0	1,010	0	1,010	0
3712	INT-LONG TERM INVEST	3,002	645	4,705	645	0	645	0
3798	INC/DEC IN FV OF INVESTMENTS	7,668	0	0	0	0	0	0
	SUBTOTAL ******************	14,161	3,633	7,070	4,020	0	4,020	11
	MISCELLANEOUS							
3871	CERF EMPLOYER CONTRIBUTION REF	565	0	0	0	0	0	0
	SUBTOTAL ******************	565	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3915	OTI: FROM CAPITAL PROJECT FUND	1,587	0	0	0	0	0	0
	SUBTOTAL ******************	1,587	0	0	0	0	0	0
	TOTAL REVENUES ********`	**378,517**	**324,103**	**342,750**	**339,700**	**0**	**339,700**	**5**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	2,456	2,456	2,456	0	2,924	19
10200	FICA	0	187	187	187	0	224	19
10400	WORKERS COMP	0	3	3	3	0	3	0
	SUBTOTAL ******************	0	2,646	2,646	2,646	0	3,151	19
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	352	300	365	300	0	300	0
23001	PRINTED MATERIALS	0	1,000	1,000	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23850	UNTAGGED EQUIPMENT & TOOLS	92	200	2,558	200	0	200	0
23855	UNTAGGED FURNITURE/FIXTURES	0	7,055	7,054	0	0	0	100-
	SUBTOTAL ******************	444	8,755	11,177	1,700	0	1,700	81-

Collector of Revenue

	DUES TRAVEL & TRAINING						
37000	DUES & PROF CERTIFCTN/LICENSE	300	300	300	300	0	300	0
37200	REGISTRATION	0	3,150	3,150	3,150	0	3,150	0
37220	TRAVEL: TRAINING RELATED	0	7,600	7,600	7,600	0	7,600	0
	SUBTOTAL **********	300	11,050	11,050	11,050	0	11,050	0
	EQUIP & BLDG MAINTENANCE						
60051	IT EQUIP SERVICE CONTRACT	770	794	1,693	818	0	818	3
	SUBTOTAL **********	770	794	1,693	818	0	818	3
	CONTRACTUAL SERVICES						
70050	SOFTWARE SERVICE CONTRACT	2,670	2,804	2,670	2,804	0	2,804	0
70100	SOFTWARE SUBSCRIPTIONS	324	325	325	325	0	325	0
71000	NOTARY BONDS	0	25	25	25	0	25	0
71100	OUTSOURCED SERVICES	3,717	5,000	5,656	5,700	0	5,700	14
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
71501	PARKING	1,252	1,000	1,000	1,000	0	1,000	0
71526	DISPOSAL SERVICES	126	200	200	200	0	200	0
	SUBTOTAL **********	8,089	19,354	19,876	20,054	0	20,054	4
	OTHER						
83810	INTERFUND SERVICES USED	271,810	278,354	275,593	298,546	0	298,546	7
83917	OTO: TO GENERAL FUND	0	52,298	52,298	0	0	0	100-
84010	RECEPTION/MEETINGS	0	0	41	0	0	0	0
84500	TITLE SEARCH	6,651	6,651	7,937	7,937	0	7,937	19
86850	CONTINGENCY	0	10,124	20,000	20,000	0	20,000	97
86900	MISCELLANEOUS	35	0	0	0	0	0	0
	SUBTOTAL **********	278,496	347,427	355,869	326,483	0	326,483	6-
	FIXED ASSET ADDITIONS						
91000	OFFICE EQUIPMENT	0	2,821	2,821	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	0	7,500	7,252	0	0	0	100-
	SUBTOTAL **********	0	10,321	10,073	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**288,099**	**400,347**	**412,384**	**362,751**	**0**	**363,256**	**9-**

Decimal values have been truncated.

County Association Dues

Department Number 1122

Mission

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

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

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

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

Budget Highlights

Appropriations for Boone County's membership for the above associations and organizations have been moved to 1121 County Commission. Appropriations for the above events have been budgeted in each administrative authority's own departments. This department will be deactivated.

Annual Budget

1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	31,120	0	0	0	0	0	0
37200	REGISTRATION	2,585	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	6,818	0	0	0	0	0	0
	SUBTOTAL **********	40,523	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	**40,523**	**0**	**0**	**0**	**0**	**0**	**0**

Decimal values have been truncated.

County Clerk & Elections-Combined Budget Summary

Description of Funding Sources

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

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

General Fund

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

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

General Fund

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

Election Services Fund (2300)

Election Equipment Replacement Fund (2320)

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

County Clerk & Elections Summary

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
County Clerk & Records Management								
100	1131	GF County Clerk Operations	$ 327,016	$ 352,446	$ 316,794	$ 44,788	$ 9,000	$ 370,582
100	1196	GF Records Management Services	19,260	22,363	-	24,333	-	24,333
		Subtotal	346,276	374,809	316,794	69,121	9,000	394,915
Election and Registration								
100	1132	GF Election & VR Operations	716,109	830,959	695,687	169,183	9,000	873,870
100	1133	GF Election Activities	665,819	400,805	-	908,000	-	908,000
230	2300	Elec Svcs Fund Operations	56,919	90,332	-	227,500	-	227,500
232	2320	Elecc Equip Replcmnt Fund Activity	76,990	-	-	-	-	-
		Subtotal	1,515,837	1,322,096	695,687	1,304,683	9,000	2,009,370
		Total	$ 1,862,113	$ 1,696,905	$ 1,012,481	$ 1,373,804	$ 18,000	$ 2,404,285

Personnel Summary

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	Departmental Funding Source Full-time Equivalent Positions: Dept. 1131	Dept. 1132	2026 Total	Change
County Clerk						
County Clerk (Elected)	1.00	1.00	1.00	-	1.00	-
Lead / Deputy County Clerk*	1.00	1.00	1.00	-	1.00	-
Deputy County Clerk	1.00	1.00	1.00	-	1.00	-
Subtotal	3.00	3.00	3.00	-	3.00	-
Election and Registration						
Chief Deputy County Clerk*	1.00	1.00	-	1.00	1.00	-
Voting Systems Coordinator*	0.75	0.75	-	0.75	0.75	-
Lead / Deputy County Clerk*	2.00	2.00	-	2.00	2.00	-
Deputy County Clerk	3.00	3.00	-	3.00	3.00	-
Elections Operations Coord*	1.00	1.00	-	1.00	1.00	-
Elections Worker Pool*	2.88	2.88	-	2.88	2.88	-
Intern Pool*	-	-	-	-	-	-
Subtotal	10.63	10.63	-	10.63	10.63	-
Total FTEs	13.63	13.63	3.00	10.63	13.63	-

* Position title changed for 2026 budget

County Clerk and Records Management

Department Numbers 1131, 1196

Mission

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

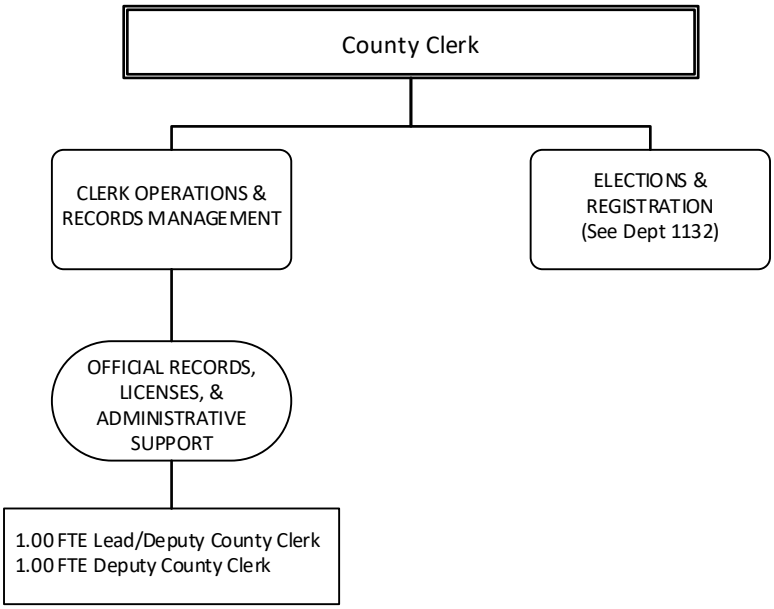
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in 2013, these responsibilities were transferred to Human Resources and Risk Management.

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

Budget Highlights

There are no other significant changes in the FY 2026 budget.

Organizational Chart



County Clerk and Records Management

Annual Budget

1131 GF COUNTY CLERK OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3316	LICENSES OTHER	3,798	3,800	3,800	3,800	0	3,800	0
	SUBTOTAL **********	3,798	3,800	3,800	3,800	0	3,800	0
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	0	10	1	0	0	0	100-
3569	OTHER FEES	3,666	3,000	3,112	3,000	0	3,000	0
3580	TAX SUPPLEMENT FEES	36,901	28,800	28,800	28,800	0	28,800	0
	SUBTOTAL **********	40,567	31,810	31,913	31,800	0	31,800	0
	TOTAL REVENUES ******** **	**44,365**	**35,610**	**35,713**	**35,600**	**0**	**35,600**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	225,443	239,669	243,046	235,976	0	251,444	4
10110	OVERTIME	50	750	0	750	0	750	0
10200	FICA	15,924	18,110	17,861	18,109	0	19,293	6
10300	HEALTH INSURANCE	25,913	27,792	27,792	27,792	0	27,792	0
10310	COUNTY HSA CONTRIBUTION	1,200	0	0	0	0	0	0
10325	DISABILITY INSURANCE	751	849	814	849	0	849	0
10330	CNTY PD DEPENDENT PREM-HEALTH	11,685	12,073	8,781	7,682	0	7,682	36-
10331	CNTY PD DEPENDENT PREM-DENTAL	429	404	295	257	0	257	36-
10350	LIFE INSURANCE	240	216	236	270	0	270	25
10375	DENTAL INSURANCE	1,292	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	419	307	228	331	0	331	7
10500	401(A) MATCH PLAN	2,025	2,080	1,875	1,822	0	1,822	12-
10510	CERF-EMPLOYER PD CONTRIBUTION	4,488	4,719	4,821	4,719	0	5,044	6
	SUBTOTAL **********	289,859	308,229	307,009	299,817	0	316,794	3
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,485	1,800	1,800	1,800	0	1,800	0
23001	PRINTED MATERIALS	696	800	800	800	0	800	0
	SUBTOTAL **********	2,181	2,600	2,600	2,600	0	2,600	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,377	1,575	1,500	1,500	0	1,500	4-
37200	REGISTRATION	325	500	500	500	0	500	0
37220	TRAVEL: TRAINING RELATED	0	750	750	750	0	750	0
	SUBTOTAL **********	1,702	2,825	2,750	2,750	0	2,750	3-
	UTILITIES							
48000	TELEPHONES	703	720	720	780	0	780	8
	SUBTOTAL **********	703	720	720	780	0	780	8
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,050	2,050	2,050	2,050	0	2,050	0
	SUBTOTAL **********	2,050	2,050	2,050	2,050	0	2,050	0
	CONTRACTUAL SERVICES							
71000	NOTARY BONDS	50	150	0	0	0	0	100-
	SUBTOTAL **********	50	150	0	0	0	0	100-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	29,379	36,117	36,117	35,408	0	35,408	1-
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,093	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL **********	30,472	37,317	37,317	36,608	0	36,608	2-
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	9,000	9,000	0
	SUBTOTAL **********	0	0	0	0	9,000	9,000	0
	TOTAL EXPENDITURES ***** **	**327,017**	**353,891**	**352,446**	**344,605**	**9,000**	**370,582**	**5**

County Clerk and Records Management

1196 GF RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	225	250	250	250	0	250	0
	SUBTOTAL **********	225	250	250	250	0	250	0
	CONTRACTUAL SERVICES							
71526	DISPOSAL SERVICES	2,866	2,200	2,200	3,000	0	3,000	36
	SUBTOTAL **********	2,866	2,200	2,200	3,000	0	3,000	36
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	16,170	19,913	19,913	21,083	0	21,083	5
	SUBTOTAL **********	16,170	19,913	19,913	21,083	0	21,083	6
	TOTAL EXPENDITURES *****	**19,261**	**22,363**	**22,363**	**24,333**	**0**	**24,333**	**9**

Decimal values have been truncated.

Elections and Registration

Department Number 1132, 1133, 2300, 2320

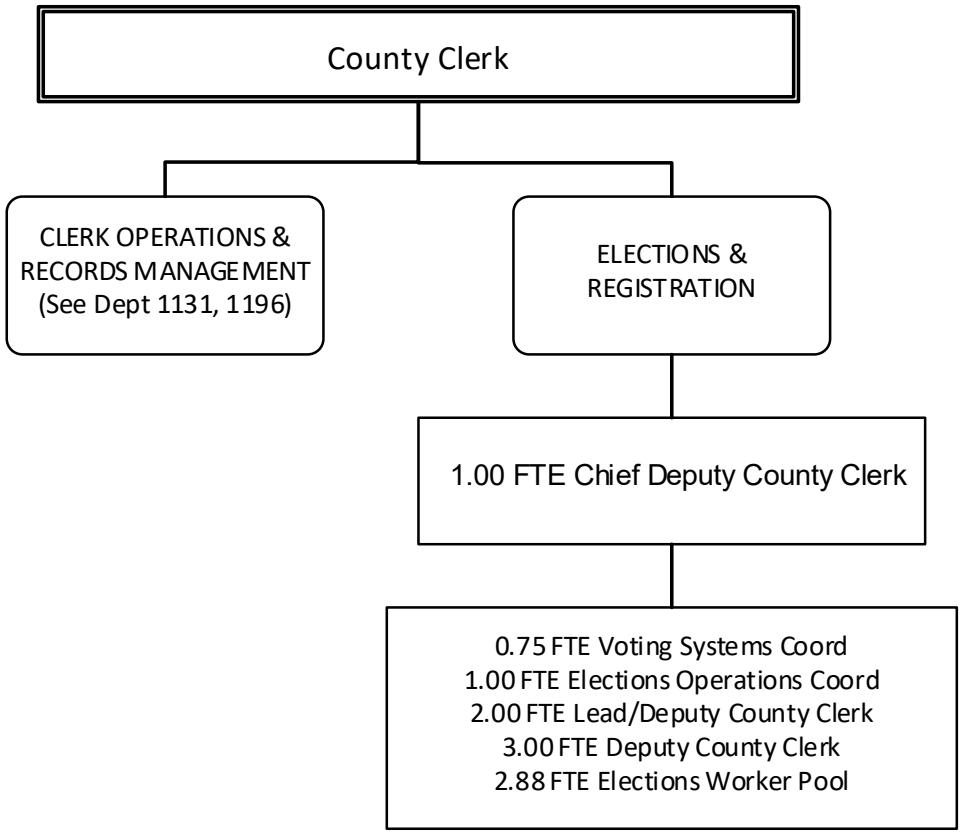
Mission

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

Budget Highlights

There are no significant changes to the FY 2026 budget.

Organizational Chart



Elections and Registration

Annual Budget

1132 GF ELECTIONS AND VR OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3830	SALES	0	10	0	0	0	0	100-
3890	MISCELLANEOUS	275	10	525	10	0	10	0
	SUBTOTAL **********	275	20	525	10	0	10	50-
	TOTAL REVENUES ******** **	**275**	**20**	**525**	**10**	**0**	**10**	**50-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	405,054	543,896	475,809	518,351	0	561,848	3
10110	OVERTIME	449	1,000	580	1,000	0	1,000	0
10200	FICA	29,681	41,195	35,708	39,730	0	43,058	4
10300	HEALTH INSURANCE	52,329	53,064	62,951	62,328	0	62,328	17
10310	COUNTY HSA CONTRIBUTION	2,350	2,400	2,400	3,000	0	3,000	25
10325	DISABILITY INSURANCE	1,125	1,575	1,491	1,517	0	1,517	3-
10330	CNTY PD DEPENDENT PREM-HEALTH	9,416	4,390	4,692	4,390	0	4,390	0
10331	CNTY PD DEPENDENT PREM-DENTAL	331	147	158	147	0	147	0
10350	LIFE INSURANCE	435	576	573	720	0	720	25
10375	DENTAL INSURANCE	2,611	2,520	2,969	2,940	0	2,940	16
10400	WORKERS COMP	625	695	750	727	0	727	4
10500	401(A) MATCH PLAN	3,000	4,160	4,350	4,860	0	4,860	16
10510	CERF-EMPLOYER PD CONTRIBUTION	6,442	5,638	8,436	8,432	0	9,152	62
	SUBTOTAL **********	513,848	661,256	600,867	648,142	0	695,687	5
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,270	2,500	2,500	2,500	0	2,500	0
23001	PRINTED MATERIALS	3,656	2,800	2,800	3,300	0	3,300	17
	SUBTOTAL **********	4,926	5,300	5,300	5,800	0	5,800	9
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	200	300	300	375	0	375	25
37200	REGISTRATION	635	1,800	1,800	1,800	0	1,800	0
37220	TRAVEL: TRAINING RELATED	1,156	1,700	1,700	1,700	0	1,700	0
	SUBTOTAL **********	1,991	3,800	3,800	3,875	0	3,875	2
	UTILITIES							
48000	TELEPHONES	1,440	2,100	1,440	1,440	0	1,440	31-
48200	ELECTRICITY	5,540	4,600	5,148	5,100	0	5,100	10
48300	WATER	47	50	50	50	0	50	0
48600	SEWER USE	46	50	50	50	0	50	0
48700	LP GAS/BLDG GENERATOR FUEL	0	335	335	335	0	335	0
	SUBTOTAL **********	7,073	7,135	7,023	6,975	0	6,975	2-
	VEHICLE EXPENSE							
59000	FUEL	116	400	66	400	0	400	0
59100	VEHICLE REPAIRS/MAINTENANCE	200	400	400	400	0	400	0
	SUBTOTAL **********	316	800	466	800	0	800	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	72,889	74,000	74,000	4,000	0	4,000	94-
60200	EQUIP REPAIRS/MAINTENANCE	44	50	50	50	0	50	0
	SUBTOTAL **********	72,933	74,050	74,050	4,050	0	4,050	95-
	CONTRACTUAL SERVICES							
71000	NOTARY BONDS	50	100	50	150	0	150	50
	SUBTOTAL **********	50	100	50	150	0	150	50
	OTHER							
83810	INTERFUND SERVICES USED	5	150	150	150	0	150	0
83815	FACILITIES INTERNAL SERVC CHRG	107,439	138,637	138,637	139,783	0	139,783	0
84010	RECEPTION/MEETINGS	81	100	116	100	0	100	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	7,451	7,500	500	7,500	0	7,500	0
85710	TRAVEL-OTHER	0	50	0	0	0	0	100-
	SUBTOTAL **********	114,976	146,437	139,403	147,533	0	147,533	1

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	9,000	9,000	0
	SUBTOTAL ******	0	0	0	0	9,000	9,000	0
	TOTAL EXPENDITURES ***** **	**716,113**	**898,878**	**830,959**	**817,325**	**9,000**	**873,870**	**3-**

1133 GF ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	124,005	150,000	40,000	150,000	0	150,000	0
	SUBTOTAL ******	124,005	150,000	40,000	150,000	0	150,000	0
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	16,421	9,000	1,000	9,000	0	9,000	0
	SUBTOTAL ******	16,421	9,000	1,000	9,000	0	9,000	0
	TOTAL REVENUES ******** **	**140,426**	**159,000**	**41,000**	**159,000**	**0**	**159,000**	**0**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	400	0	0	0	0	100-
23001	PRINTED MATERIALS	0	2,500	0	0	0	0	100-
23005	ELECTION SUPPLIES	8,139	8,000	805	8,000	0	8,000	0
	SUBTOTAL ******	8,139	10,900	805	8,000	0	8,000	27-
	OTHER							
85900	COUNTY ELECTION EXPENSE	657,681	900,000	400,000	900,000	0	900,000	0
	SUBTOTAL ******	657,681	900,000	400,000	900,000	0	900,000	0
	TOTAL EXPENDITURES ***** **	**665,820**	**910,900**	**400,805**	**908,000**	**0**	**908,000**	**0**

2300 ELEC SVCS FUND OPERATIONS

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	14,292	15,000	31,716	15,000	0	15,000	0
	SUBTOTAL ******	14,292	15,000	31,716	15,000	0	15,000	0
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	124,153	40,000	40,000	120,000	0	120,000	200
	SUBTOTAL ******	124,153	40,000	40,000	120,000	0	120,000	200
	INTEREST							
3711	INT-OVERNIGHT	2,285	880	2,935	3,000	0	3,000	240
3712	INT-LONG TERM INVEST	5,690	710	8,696	8,500	0	8,500	,097
3798	INC/DEC IN FV OF INVESTMENTS	13,582	0	0	0	0	0	0
	SUBTOTAL ******	21,557	1,590	11,631	11,500	0	11,500	623
	TOTAL REVENUES ******** **	**160,002**	**56,590**	**83,347**	**146,500**	**0**	**146,500**	**159**
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	6,392	1,500	1,500	7,000	5,500	12,500	733
23850	UNTAGGED EQUIPMENT & TOOLS	0	14,000	6,000	1,500	0	1,500	89-
	SUBTOTAL ******	6,392	15,500	7,500	8,500	5,500	14,000	10-
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,600	3,200	3,200	5,000	0	5,000	56
37220	TRAVEL: TRAINING RELATED	0	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL ******	1,600	5,200	5,200	7,000	0	7,000	35

Elections and Registration

	UTILITIES							
48050	MOBILE DEVICE SERVICE	28	1,200	7	0	0	0	100-
	SUBTOTAL **********	28	1,200	7	0	0	0	100-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	71,000	0	71,000	0
	SUBTOTAL **********	0	0	0	71,000	0	71,000	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	48,900	69,625	77,625	0	0	0	100-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	55,500	40,000	95,500	0
	SUBTOTAL **********	48,900	69,625	77,625	55,500	40,000	95,500	37
	OTHER							
86850	CONTINGENCY	0	40,000	0	40,000	0	40,000	0
	SUBTOTAL **********	0	40,000	0	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	**56,920**	**131,525**	**90,332**	**182,000**	**45,500**	**227,500**	**73**

2320 ELEC EQUIP REPLC FUND ACTIVITY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	11,750	10,000	0	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	30,841	0	0	0	0	0	0
	SUBTOTAL **********	42,591	10,000	0	0	0	0	100-
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	99,944	30,000	70,000	90,000	0	90,000	200
	SUBTOTAL **********	99,944	30,000	70,000	90,000	0	90,000	200
	INTEREST							
3711	INT-OVERNIGHT	13,320	1,760	13,650	13,000	0	13,000	638
	SUBTOTAL **********	13,320	1,760	13,650	13,000	0	13,000	639
	TOTAL REVENUES ********	**155,855**	**41,760**	**83,650**	**103,000**	**0**	**103,000**	**147**
	MATERIALS & SUPPLIES							
23810	UNTAGGED HARDWARE AND SOFTWARE	48,950	0	0	0	0	0	0
	SUBTOTAL **********	48,950	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	28,040	0	0	0	0	0	0
	SUBTOTAL **********	28,040	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	**76,990**	**0**	**0**	**0**	**0**	**0**	**0**

Decimal values have been truncated.

County Commission

(Including Centralia Office)
Department Numbers 1121, 1125

Mission

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

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

Budget Highlights

There are no significant changes to this budget.

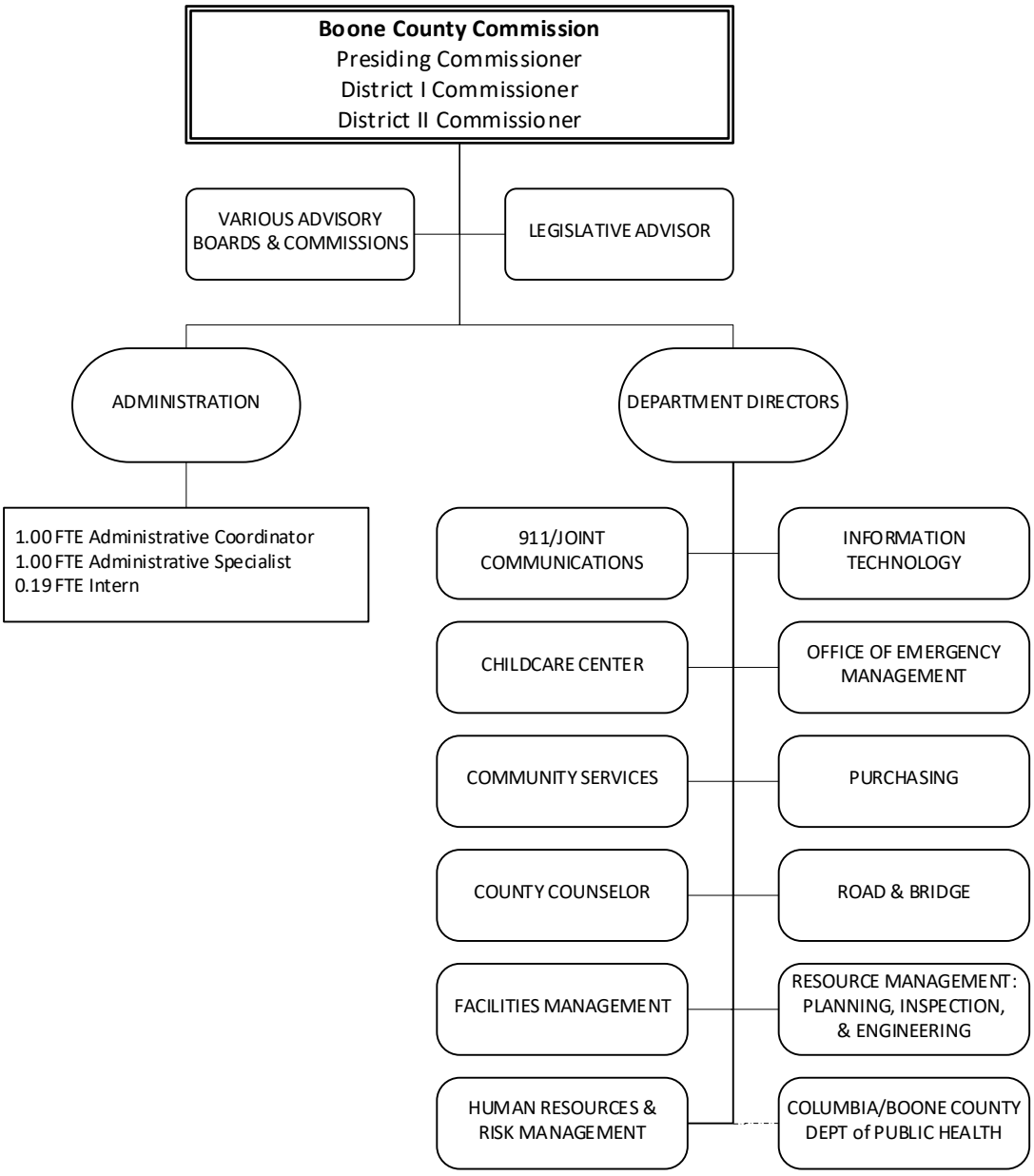
Personnel Detail

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Administrative Coordinator	1.00	1.00	1.00	-
Administrative Specialist*	1.00	1.00	1.00	-
Intern	0.19	0.19	0.19	-
Total FTEs	5.19	5.19	5.19	-

* Position title changed for 2026 budget - see commission directed changes

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	337	0	0	0	0
	SUBTOTAL **********	0	0	337	0	0	0	0
	TOTAL REVENUES ******** **	**0**	**0**	**337**	**0**	**0**	**0**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	491,073	521,160	499,689	515,879	0	547,934	5
10110	OVERTIME	6	0	27	0	0	0	0
10200	FICA	38,438	41,180	38,847	41,013	0	41,917	1
10300	HEALTH INSURANCE	31,500	33,276	36,777	42,540	0	42,540	27
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	3,600	4,500	0	4,500	25
10325	DISABILITY INSURANCE	1,525	1,847	1,598	1,836	0	1,836	0
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	257	0	257	0
10350	LIFE INSURANCE	360	360	366	450	0	450	25
10375	DENTAL INSURANCE	2,100	2,100	1,959	2,100	0	2,100	0
10400	WORKERS COMP	752	699	676	722	0	722	3
10500	401(A) MATCH PLAN	3,300	3,250	3,075	3,037	0	3,037	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	10,209	10,261	10,275	10,200	0	10,820	5
10850	VEHICLE ALLOWANCE	19,371	19,372	20,239	20,239	0	20,239	4
	SUBTOTAL **********	602,492	637,362	617,386	642,773	0	676,352	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	65	65	89	89	0	89	36
23000	OFFICE SUPPLIES	576	700	633	710	0	710	1
23001	PRINTED MATERIALS	275	691	100	780	0	780	12
23850	UNTAGGED EQUIPMENT & TOOLS	8	150	35	150	0	150	0
	SUBTOTAL **********	924	1,606	857	1,729	0	1,729	8
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	450	32,920	32,082	33,770	0	33,770	2
37200	REGISTRATION	3,552	14,260	6,430	14,335	0	14,335	0
37220	TRAVEL: TRAINING RELATED	0	15,310	7,715	16,329	0	16,329	6
	SUBTOTAL **********	4,002	62,490	46,227	64,434	0	64,434	3
	UTILITIES							
48000	TELEPHONES	1,435	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL **********	1,435	1,500	1,500	1,500	0	1,500	0
	VEHICLE EXPENSE							
59000	FUEL	564	750	450	650	0	650	13-
59100	VEHICLE REPAIRS/MAINTENANCE	15	150	126	150	0	150	0
59105	TIRES	0	600	60	600	0	600	0
	SUBTOTAL **********	579	1,500	636	1,400	0	1,400	7-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	403	480	480	480	0	480	0
	SUBTOTAL **********	403	480	480	480	0	480	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	0	3,000	0
71100	OUTSOURCED SERVICES	7,475	8,100	40	100	5,000	5,100	37-
71101	PROFESSIONAL SERVICES	27,198	30,801	30,801	31,226	0	31,226	1
	SUBTOTAL **********	34,673	38,901	30,841	31,326	5,000	39,326	1
	OTHER							
83100	AWARDS	64	100	75	100	0	100	0
83810	INTERFUND SERVICES USED	450	240	40	240	0	240	0
83815	FACILITIES INTERNAL SERVC CHRG	37,734	46,389	46,389	45,477	0	45,477	1-
84010	RECEPTION/MEETINGS	3,341	5,600	3,500	4,340	0	4,340	22-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	100	0	100	0	100	0
85710	TRAVEL-OTHER	181	0	0	0	0	0	0
	SUBTOTAL **********	41,770	52,429	50,004	50,257	0	50,257	4-

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	8,999	0	0	0	0	0	0
	SUBTOTAL ******************	8,999	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**695,277**	**796,268**	**747,931**	**793,899**	**5,000**	**835,478**	**5**

1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3822	OTHER LEASE REVENUE	3,000	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL ******************	3,000	3,000	3,000	3,000	0	3,000	0
	TOTAL REVENUES ******** **	**3,000**	**3,000**	**3,000**	**3,000**	**0**	**3,000**	**0**
	UTILITIES							
48100	NATURAL GAS	576	1,000	1,000	1,000	0	1,000	0
48200	ELECTRICITY	2,613	2,600	2,600	2,600	0	2,600	0
48300	WATER	597	600	500	504	0	504	16-
48400	SOLID WASTE	338	384	384	384	0	384	0
48600	SEWER USE	246	320	200	300	0	300	6-
	SUBTOTAL ******************	4,370	4,904	4,684	4,788	0	4,788	2-
	EQUIP & BLDG MAINTENANCE							
60150	PEST CONTROL	231	244	231	244	0	244	0
	SUBTOTAL ******************	231	244	231	244	0	244	0
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	4,453	5,542	5,542	11,740	0	11,740	111
	SUBTOTAL ******************	4,453	5,542	5,542	11,740	0	11,740	112
	TOTAL EXPENDITURES ***** **	**9,054**	**10,690**	**10,457**	**16,772**	**0**	**16,772**	**57**

Decimal values have been truncated.

County Counselor

Department Number 1126

Mission

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

Budget Highlights

There are no significant changes to the budget.

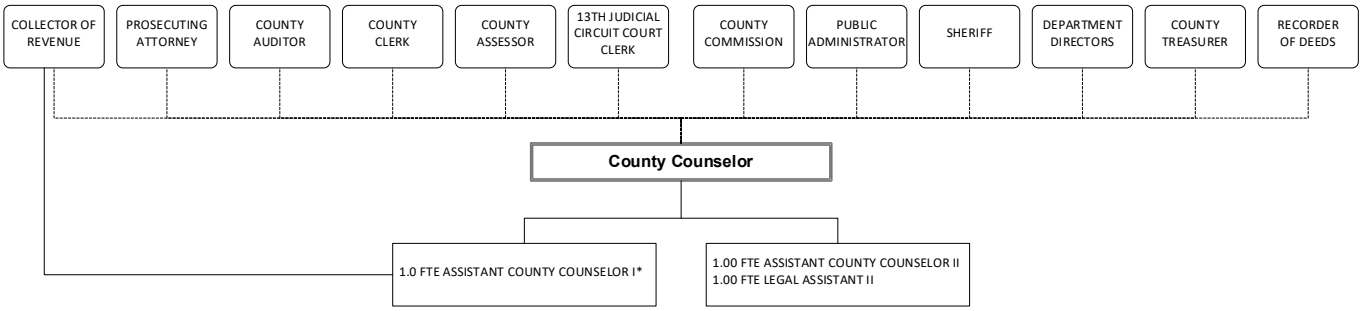
Personnel Detail

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor II	1.00	1.00	1.00	-
Assistant County Counselor I	1.00	1.00	1.00	-
Senior Administrative Assistant*	1.00	1.00	1.00	-
Total FTEs	4.00	4.00	4.00	-

* Position title changed for 2026 budget - see commission directed changes

County Counselor

Organizational Chart



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

Under Chapter 56 RSMo, the County Counselor serves as the attorney for each of the county officials and county departments.

Pursuant to RSMo §632.405, the County Counselor also represents the petitioning physicians in involuntary civil commitment proceedings.

County Counselor

Annual Budget

1126 COUNTY COUNSELOR

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3558	ATTORNEY FEES	17,576	10,000	15,810	10,000	0	10,000	0
	SUBTOTAL **********	17,576	10,000	15,810	10,000	0	10,000	0
	FINES AND FORFEITURES							
3615	FINES & FORFEITURES-LOCAL	3,600	0	2,980	0	0	0	0
	SUBTOTAL **********	3,600	0	2,980	0	0	0	0
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	138,624	149,836	164,782	175,069	0	175,069	16
	SUBTOTAL **********	138,624	149,836	164,782	175,069	0	175,069	17
	TOTAL REVENUES ******** **	**159,800**	**159,836**	**183,572**	**185,069**	**0**	**185,069**	**16**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	437,443	452,512	448,119	446,201	0	474,344	4
10200	FICA	29,559	34,276	32,971	34,134	0	36,287	5
10300	HEALTH INSURANCE	23,940	25,272	25,272	26,532	0	26,532	4
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	2,400	1,500	0	1,500	37-
10325	DISABILITY INSURANCE	1,050	1,613	1,275	1,606	0	1,606	0
10330	CNTY PD DEPENDENT PREM-HEALTH	13,277	13,986	10,223	9,595	0	9,595	31-
10331	CNTY PD DEPENDENT PREM-DENTAL	516	515	390	368	0	368	28-
10350	LIFE INSURANCE	288	288	328	360	0	360	25
10375	DENTAL INSURANCE	1,260	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	539	448	549	580	0	580	29
10500	401(A) MATCH PLAN	2,700	2,600	2,500	2,430	0	2,430	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	8,749	8,961	8,963	8,924	0	9,487	5
	SUBTOTAL **********	521,721	544,131	534,250	533,490	0	564,349	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	10,699	13,959	11,000	14,405	0	14,405	3
23000	OFFICE SUPPLIES	486	1,500	500	1,500	0	1,500	0
23001	PRINTED MATERIALS	0	100	75	100	300	400	300
23850	UNTAGGED EQUIPMENT & TOOLS	0	1,500	200	1,500	500	1,500	0
23855	UNTAGGED FURNITURE/FIXTURES	591	0	0	0	2,000	2,000	0
	SUBTOTAL **********	11,776	17,059	11,775	17,505	2,800	19,805	16
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,400	1,581	1,400	1,555	0	1,555	1-
37200	REGISTRATION	368	3,600	1,500	3,600	0	3,600	0
37220	TRAVEL: TRAINING RELATED	0	550	0	550	0	550	0
	SUBTOTAL **********	1,768	5,731	2,900	5,705	0	5,705	0
	UTILITIES							
48000	TELEPHONES	528	750	575	750	0	750	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,446	1,620	1,500	1,620	0	1,620	0
	SUBTOTAL **********	1,974	2,370	2,075	2,370	0	2,370	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	182	600	200	600	0	600	0
	SUBTOTAL **********	182	600	200	600	0	600	0
	CONTRACTUAL SERVICES							
71000	NOTARY BONDS	0	50	50	0	0	0	100-
71101	PROFESSIONAL SERVICES	240	1,000	200	1,000	0	1,000	0
71105	LEGAL SERVICES	550	25,000	1,000	25,000	0	25,000	0
71526	DISPOSAL SERVICES	412	700	400	700	0	700	0
	SUBTOTAL **********	1,202	26,750	1,650	26,700	0	26,700	0
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	21,598	26,553	26,553	26,030	0	26,030	1-
84801	TRANSCRIPTS-CIVIL	1,701	1,500	500	1,500	0	1,500	0
85710	TRAVEL-OTHER	0	500	700	700	0	700	40
	SUBTOTAL **********	23,299	28,553	27,753	28,230	0	28,230	1-
	TOTAL EXPENDITURES ***** **	**561,922**	**625,194**	**580,603**	**614,600**	**2,800**	**647,759**	**4**

Decimal values have been truncated.

Emergency and Contingency

Department Number 1123

Mission

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

Budget Highlights

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

The FY 2026 budget includes $317,185 in contingency for 3 new FTE. These positions are a Cybersecurity Admin Support, Public Administrator Deputy, and a Re-entry Navigator/Release Coordinator. The cost for the Re-entry Navigator position will be covered by the Opioid Settlement fund 218. These positions require further development before funding is released from contingency and transferred to the appropriate operating budget. There are also multiple requests for new printers that requires further discussion before it they will be added to the operating budget.

Annual Budget

1123 GF EMERGENCY & CONTINGENCY

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	75,000	0	0	0	125,000	66
	SUBTOTAL **********	0	75,000	0	0	0	125,000	67
	TOTAL REVENUES ******** **	**0**	**75,000**	**0**	**0**	**0**	**125,000**	**67**
	OTHER							
86800	EMERGENCY	0	1,242,470	0	1,524,000	0	1,524,000	22
86850	CONTINGENCY	0	317,185	0	2,000	0	337,811	6
	SUBTOTAL **********	0	1,559,655	0	1,526,000	0	1,861,811	19
	TOTAL EXPENDITURES ***** **	**0**	**1,559,655**	**0**	**1,526,000**	**0**	**1,861,811**	**19**

Decimal values have been truncated.

Human Resources & Risk Management – Combined Budget Summary

Description of Funding Sources

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

The General Fund appropriations are accounted for within department numbers 1115, 1192, and 1191. Assessment Fund appropriations are accounted for within department number 2011, Road and Bridge Fund appropriations are accounted for within department number 2048, 911/EM Fund appropriations are accounted for within department number 2712, Facilities & Grounds Fund appropriations are accounted for within department number 6106, Childcare Center Fund appropriations are accounted for within department number 6502, and Regional Training Center Fund appropriations are accounted for within department number 6605. Detailed information is presented for each of these budgets on the following pages.

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
100	1115	HR & Risk Mgmt Operations	$ 544,361	$ 682,424	$ 729,727	$ 79,565	$ -	$ 809,292
100	1192	Recruitment & Retention	57,004	86,860	70,068	191,335	-	261,403
100	1191	Safety & Risk Management	3,630	18,535	-	9,405	1,500	10,905
100	1195	GF Insurance Activity	1,116,455	1,410,085	-	1,421,576	-	1,421,576
201	2011	Assessment Insurance Activity	7,020	12,897	-	18,101	-	18,101
204	2048	R&B Insurance Activity	245,611	294,193	-	371,650	-	371,650
270	2712	911/EM Insurance Activity	94,697	131,372	-	180,406	-	180,406
610	6106	FM Insurance Activity	19,904	38,405	-	51,749	-	51,749
650	6502	CCC Insurance Activity	-	-	-	33,500	-	33,500
660	6605	RTC Insurance Activity	-	-	-	61,000	-	61,000
		Total	$ 2,088,682	$ 2,674,771	$ 799,795	$ 2,418,287	$ 1,500	$ 3,219,582

Human Resources & Risk Management Summary

Personnel Summary

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Director, Human Resources & Risk Management	1.00	1.00	1.00	-
Risk Management Coordinator*	1.00	1.00	1.00	-
HR Generalist*	1.00	1.00	2.00	1.00
Benefits & Wellness Coordinator	1.00	1.00	1.00	-
Payroll Administrator	1.00	1.00	1.00	-
Payroll Coordinator	1.00	1.00	1.00	-
Administrative Coordinator	-	1.00	1.00	-
Total FTEs	6.00	7.00	8.00	1.00
Overtime	$ 6,000	$ 6,000	$ 7,500	$ 1,500

* Position title changed for 2026 budget - see commission directed changes

Human Resources & Risk Management Operations & Activities

Department Number 1115, 1192, 1191

Mission

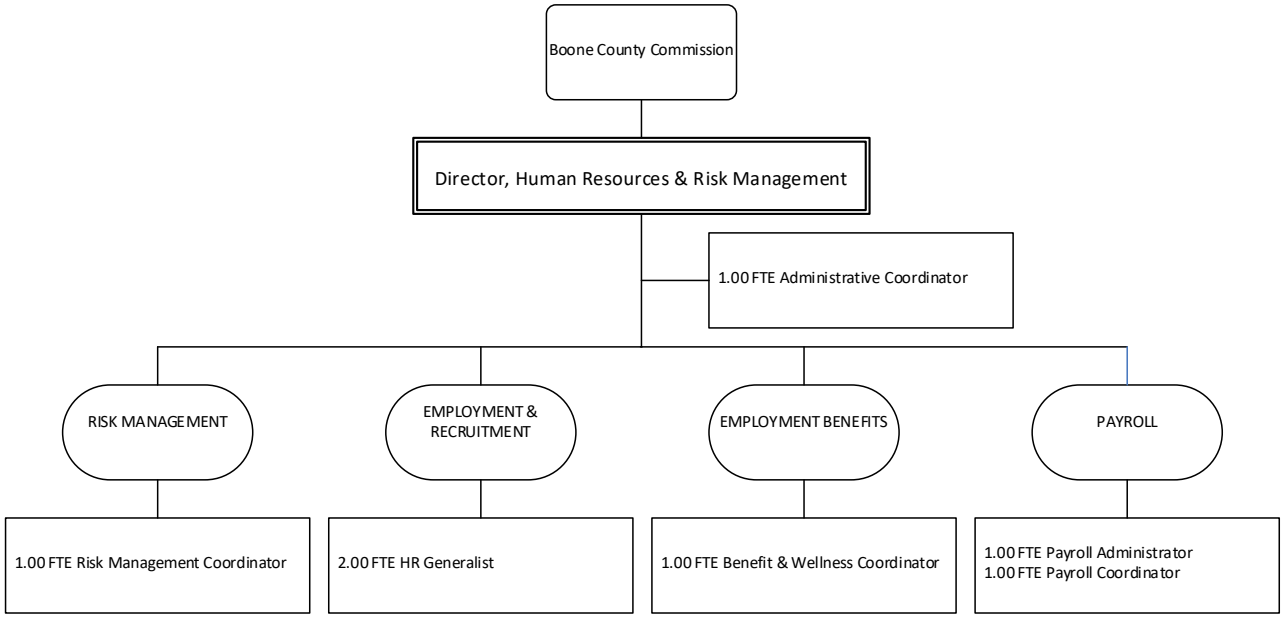
The County Commission established the Human Resources (HR) Department in 1994. This department provides support services to elected officials, department directors, and County staff as it relates to human resource issues (excluding the Thirteenth Judicial Circuit). Services include, but are not limited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

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

Budget Highlights

The FY 2026 budget includes $82,000 for a 1.00 FTE HR Generalist position for the Public Safety Campus. There are no other significant changes to this budget.

Organizational Chart



Human Resources & Risk Management Operations & Activities

Annual Budget

1115 HR & RISK MGMT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	377,924	478,524	482,082	487,489	64,875	584,792	22
10110	OVERTIME	9,812	6,000	8,600	7,500	0	7,500	25
10120	HOLIDAY WORKED	0	0	345	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	173	0	0	0	0
10200	FICA	28,553	36,555	36,612	37,866	4,963	45,310	23
10300	HEALTH INSURANCE	41,506	58,548	51,804	51,804	9,264	61,068	4
10310	COUNTY HSA CONTRIBUTION	6,100	6,000	3,600	4,500	0	4,500	25-
10325	DISABILITY INSURANCE	1,222	1,698	1,617	1,754	234	1,988	17
10330	CNTY PD DEPENDENT PREM-HEALTH	2,551	2,701	2,702	2,701	0	2,701	0
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	257	0	257	0
10350	LIFE INSURANCE	379	504	474	630	90	720	42
10375	DENTAL INSURANCE	2,287	2,940	2,820	2,940	420	3,360	14
10400	WORKERS COMP	423	632	625	692	91	783	23
10500	401(A) MATCH PLAN	3,675	4,550	4,125	4,252	650	4,902	7
10510	CERF-EMPLOYER PD CONTRIBUTION	7,755	9,437	9,803	9,749	1,298	11,846	25
	SUBTOTAL **********	482,445	608,346	605,640	612,134	81,885	729,727	20
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	468	0	0	0	0	0	0
23000	OFFICE SUPPLIES	2,604	2,800	2,800	2,800	0	2,800	0
23001	PRINTED MATERIALS	122	1,350	750	1,400	0	1,400	3
23855	UNTAGGED FURNITURE/FIXTURES	6,661	3,200	1,000	0	2,000	2,000	37-
	SUBTOTAL **********	9,855	7,350	4,550	4,200	2,000	6,200	16-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	755	2,068	2,068	2,088	0	2,088	0
37200	REGISTRATION	5,305	11,080	5,000	10,930	200	11,130	0
37220	TRAVEL: TRAINING RELATED	1,300	13,987	5,000	12,823	425	13,248	5-
	SUBTOTAL **********	7,360	27,135	12,068	25,841	625	26,466	2-
	UTILITIES							
48000	TELEPHONES	815	1,176	968	1,056	0	1,056	10-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,080	1,080	1,080	540	1,620	50
	SUBTOTAL **********	815	2,256	2,048	2,136	540	2,676	19
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	460	800	800	800	0	800	0
60100	BLDG REPAIRS/MAINTENANCE	469	0	0	0	0	0	0
	SUBTOTAL **********	929	800	800	800	0	800	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	300	768	768	768	0	768	0
71000	NOTARY BONDS	50	50	50	100	0	100	100
71526	DISPOSAL SERVICES	612	500	500	500	0	500	0
	SUBTOTAL **********	962	1,318	1,318	1,368	0	1,368	4
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	41,994	55,600	55,600	41,655	0	41,655	25-
85710	TRAVEL-OTHER	0	500	400	400	0	400	20-
	SUBTOTAL **********	41,994	56,100	56,000	42,055	0	42,055	25-
	TOTAL EXPENDITURES ***** **	**544,360**	**703,305**	**682,424**	**688,534**	**85,050**	**809,292**	**15**

Human Resources & Risk Management Operations & Activities

1192 RECRUITMENT & RETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3501	ADMINISTRATIVE FEE	0	30	0	30	0	30	0
	SUBTOTAL **********	0	30	0	30	0	30	0
	MISCELLANEOUS							
3890	MISCELLANEOUS	6,116	4,500	2,657	4,500	0	4,500	0
	SUBTOTAL **********	6,116	4,500	2,657	4,500	0	4,500	0
	TOTAL REVENUES ******** **	**6,116**	**4,530**	**2,657**	**4,530**	**0**	**4,530**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	2,800	0	0	0	2,800	0
10300	HEALTH INSURANCE	0	29,268	0	0	0	29,268	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	15,000	0	0	0	15,000	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	3,000	3,000	0	0	3,000	0
10600	UNEMPLOYMENT BENEFITS	0	20,000	0	0	0	20,000	0
	SUBTOTAL **********	0	70,068	3,000	0	0	70,068	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	42,555	0	0	42,555	42,555	0
71100	OUTSOURCED SERVICES	8,501	19,100	19,100	18,600	0	48,600	154
71101	PROFESSIONAL SERVICES	12,828	20,000	10,000	20,000	0	20,000	0
71104	ADMINISTRATIVE SERVICES	2,044	3,500	3,500	3,500	0	3,500	0
71501	PARKING	0	105	35	105	0	105	0
	SUBTOTAL **********	23,373	85,260	32,635	42,205	42,555	114,760	35
	OTHER							
83100	AWARDS	126	2,525	2,525	2,525	0	2,525	0
84010	RECEPTION/MEETINGS	5,023	11,900	5,000	11,300	0	11,300	5-
84300	PUBLIC NOTICE/ADVERTISING SRVC	24,913	41,000	41,000	52,000	0	52,000	26
85700	RECRUITMENT/RELOCATION EXPENSE	2,217	2,500	1,700	3,250	0	3,250	30
86510	WORKFORCE RETENTION/ENGAGEMENT	1,353	7,500	1,000	7,500	0	7,500	0
	SUBTOTAL **********	33,632	65,425	51,225	76,575	0	76,575	17
	TOTAL EXPENDITURES ***** **	**57,005**	**220,753**	**86,860**	**118,780**	**42,555**	**261,403**	**18**

1191 SAFETY & RISK MANAGEMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23001	PRINTED MATERIALS	516	710	575	845	0	845	19
23036	SAFETY SUPPLIES & EQUIPMENT	612	1,900	1,900	1,900	0	1,900	0
23501	MEDICINE & MED SUPPLIES/EQUIP	715	1,845	5,934	2,410	0	2,410	30
	SUBTOTAL **********	1,843	4,455	8,409	5,155	0	5,155	16
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	3,200	1,500	2,750	0	2,750	14-
	SUBTOTAL **********	0	3,200	1,500	2,750	0	2,750	14-
	OTHER							
84010	RECEPTION/MEETINGS	164	700	626	600	0	600	14-
86300	TESTING	0	750	0	900	0	900	20
	SUBTOTAL **********	164	1,450	626	1,500	0	1,500	3
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,623	8,000	8,000	0	1,500	1,500	81-
	SUBTOTAL **********	1,623	8,000	8,000	0	1,500	1,500	81-
	TOTAL EXPENDITURES ***** **	**3,630**	**17,105**	**18,535**	**9,405**	**1,500**	**10,905**	**36-**

Decimal values have been truncated.

Insurance Premiums and Claim Activity

Department Numbers 1195, 2011, 2048, 2712, 6106, 6502, 6605

Mission

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

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

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

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

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

Budget Highlights

Throughout the year as needed, these budgets are amended to reflect insurance recoveries and related costs associated with insurance claims. Such claims activity cannot be reasonably estimated in developing the annual budget. As a result, the FY 2026 budgetary amounts may reflect significant fluctuations from current year-to-date activity. A cost center for Childcare Center and the Regional Training Center activity have been added in FY 2026 there are no other significant changes to these budgets.

Insurance Premiums and Claim Activity

Annual Budget

1195 GF INSURANCE ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3882	RESTITUTION REIMB/SETTLEMENTS	20	0	31	0	0	0	0
	SUBTOTAL **********	20	0	31	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	70,780	0	40,000	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	11,048	0	0	0	0	0	0
	SUBTOTAL **********	81,828	0	40,000	0	0	0	0
	TOTAL REVENUES ******** **	**81,848**	**0**	**40,031**	**0**	**0**	**0**	**0**
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	95,645	0	33,186	0	0	0	0
	SUBTOTAL **********	95,645	0	33,186	0	0	0	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	125,883	145,000	131,000	166,036	0	166,036	14
71002	AUTO LIABILITY INS	57,618	73,262	62,000	83,344	0	83,344	13
71004	PROPERTY INSURANCE	361,626	447,413	447,413	423,000	0	423,000	5-
71006	ERRORS & OMISSIONS INS	8,369	13,504	12,694	16,750	0	16,750	24
71007	LAW ENFORCEMENT INS	277,454	462,191	462,191	484,121	0	484,121	4
71008	GENERAL LIABILITY INS	109,778	120,090	120,818	137,000	0	137,000	14
71011	PUBLIC OFFICIALS BOND	11,380	16,550	30,823	29,325	0	29,325	77
71016	AUTO CLAIMS DEDUCTIBLE	33,818	75,000	75,000	50,000	0	50,000	33-
71018	OTHER CLAIMS DEDUCTIBLE	34,884	15,000	27,000	20,000	0	20,000	33
71020	UNINSURED CLAIMS	0	500	1,800	500	0	500	0
71021	AUTO LIABILITY DEDUCTIBLE	0	5,000	5,360	10,000	0	10,000	100
71022	SMALL INCIDENT WORKRS COMP CLM	0	1,500	500	500	0	500	66-
71023	UNINSURED REIMBURSEMENTS	0	1,000	300	1,000	0	1,000	0
	SUBTOTAL **********	1,020,810	1,376,010	1,376,899	1,421,576	0	1,421,576	3
	TOTAL EXPENDITURES ***** **	**1,116,455**	**1,376,010**	**1,410,085**	**1,421,576**	**0**	**1,421,576**	**3**

2011 ASSESSMENT INSURANCE ACTIVITY

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	2,654	3,053	2,600	3,265	0	3,265	6
71002	AUTO LIABILITY INS	1,616	1,859	1,628	2,187	0	2,187	17
71006	ERRORS & OMISSIONS INS	364	560	561	740	0	740	32
71008	GENERAL LIABILITY INS	2,387	3,250	3,108	3,909	0	3,909	20
71016	AUTO CLAIMS DEDUCTIBLE	0	6,000	3,000	6,000	0	6,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL **********	7,021	16,722	12,897	18,101	0	18,101	8
	TOTAL EXPENDITURES ***** **	**7,021**	**16,722**	**12,897**	**18,101**	**0**	**18,101**	**8**

Insurance Premiums and Claim Activity

2048 R&B INSURANCE ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	23,652	0	264	0	0	0	0
	SUBTOTAL **********	23,652	0	264	0	0	0	0
	TOTAL REVENUES ******** **	**23,652**	**0**	**264**	**0**	**0**	**0**	**0**
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	22,346	0	264	0	0	0	0
	SUBTOTAL **********	22,346	0	264	0	0	0	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	104,825	128,189	127,138	160,000	0	160,000	24
71002	AUTO LIABILITY INS	19,798	26,199	19,597	26,322	0	26,322	0
71004	PROPERTY INSURANCE	37,457	43,963	48,740	58,973	0	58,973	34
71006	ERRORS & OMISSIONS INS	7,338	9,000	11,009	14,525	0	14,525	61
71008	GENERAL LIABILITY INS	48,138	58,743	60,945	75,330	0	75,330	28
71016	AUTO CLAIMS DEDUCTIBLE	1,000	30,000	15,000	20,000	0	20,000	33-
71018	OTHER CLAIMS DEDUCTIBLE	3,215	10,000	5,000	10,000	0	10,000	0
71021	AUTO LIABILITY DEDUCTIBLE	1,496	5,000	5,000	5,000	0	5,000	0
71022	SMALL INCIDENT WORKRS COMP CLM	0	1,500	500	500	0	500	66-
71023	UNINSURED REIMBURSEMENTS	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL **********	223,267	313,594	293,929	371,650	0	371,650	19
	TOTAL EXPENDITURES ***** **	**245,613**	**313,594**	**294,193**	**371,650**	**0**	**371,650**	**19**

2712 911/EM INSURANCE ACTIVITY

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	5,490	9,083	9,083	11,410	0	11,410	25
71002	AUTO LIABILITY INS	3,063	4,249	4,249	5,706	0	5,706	34
71004	PROPERTY INSURANCE	61,998	76,685	76,684	107,320	0	107,320	39
71006	ERRORS & OMISSIONS INS	3,194	5,334	5,333	7,040	0	7,040	31
71008	GENERAL LIABILITY INS	20,953	29,523	29,523	36,930	0	36,930	25
71016	AUTO CLAIMS DEDUCTIBLE	0	6,000	3,000	6,000	0	6,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	5,000	2,500	5,000	0	5,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL **********	94,698	136,874	131,372	180,406	0	180,406	32
	TOTAL EXPENDITURES ***** **	**94,698**	**136,874**	**131,372**	**180,406**	**0**	**180,406**	**32**

6106 FM INSURANCE ACTIVITY

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3882	RESTITUTION REIMB/SETTLEMENTS	0	0	135	0	0	0	0
	SUBTOTAL **********	0	0	135	0	0	0	0
	TOTAL REVENUES ******** **	**0**	**0**	**135**	**0**	**0**	**0**	**0**

Insurance Premiums and Claim Activity

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	6,209	8,521	8,145	10,550	0	10,550	23
71002	AUTO LIABILITY INS	3,686	4,872	4,933	6,700	0	6,700	37
71004	PROPERTY INSURANCE	3,150	4,086	3,543	5,224	0	5,224	27
71006	ERRORS & OMISSIONS INS	889	1,300	1,497	1,975	0	1,975	51
71008	GENERAL LIABILITY INS	5,835	7,000	8,287	10,300	0	10,300	47
71016	AUTO CLAIMS DEDUCTIBLE	123	9,000	6,000	9,000	0	9,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	5,000	3,000	5,000	0	5,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL ******************	19,892	42,779	38,405	51,749	0	51,749	21
	OTHER							
83810	INTERFUND SERVICES USED	13	0	0	0	0	0	0
	SUBTOTAL ******************	13	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**19,905**	**42,779**	**38,405**	**51,749**	**0**	**51,749**	**21**

6502 CCC INSURANCE ACTIVITY

650 CHILDCARE CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	0	0	0	1,000	0	1,000	0
71002	AUTO LIABILITY INS	0	0	0	500	0	500	0
71004	PROPERTY INSURANCE	0	0	0	15,000	0	15,000	0
71006	ERRORS & OMISSIONS INS	0	0	0	2,000	0	2,000	0
71008	GENERAL LIABILITY INS	0	0	0	5,000	0	5,000	0
71016	AUTO CLAIMS DEDUCTIBLE	0	0	0	3,000	0	3,000	0
71018	OTHER CLAIMS DEDUCTIBLE	0	0	0	5,000	0	5,000	0
71021	AUTO LIABILITY DEDUCTIBLE	0	0	0	1,000	0	1,000	0
71023	UNINSURED REIMBURSEMENTS	0	0	0	1,000	0	1,000	0
	SUBTOTAL ******************	0	0	0	33,500	0	33,500	0
	TOTAL EXPENDITURES ***** **	**0**	**0**	**0**	**33,500**	**0**	**33,500**	**0**

6605 RTC INSURANCE ACTIVITY

660 BCSO REGIONAL TRAINING CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71004	PROPERTY INSURANCE	0	0	0	61,000	0	61,000	0
	SUBTOTAL ******************	0	0	0	61,000	0	61,000	0
	TOTAL EXPENDITURES ***** **	**0**	**0**	**0**	**61,000**	**0**	**61,000**	**0**

Decimal values have been truncated.

Information Technology and Mail Services—Combined Budget Summary

Description of Funding Sources

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

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

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

The funding sources for Information Technology include the following:

- General Fund
  - Information Technology Administration (1170)

    This budget accounts for administrative operations of the Information Technology Department.
  - Facilities Security (1171)

    This budget accounts for the maintenance and support of the County's electronic facilities' security system. In 2026, Facilities Security moved back to Facilities Management (6103).
  - IT Hardware & Software (1172)

    This budget accounts for new and replacement hardware and software funded from the County's General Fund.
  - IT Software Development (1173)

    This budget accounts for costs associated with the internal development of County-operated software.
  - IT Technical Support (1174)

    This budget accounts for costs associated with technical support such as Systems Support, Help Desk services, and Cyber Security Administration.
  - IT GIS – County (1176)

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

- Assessment Fund
  - IT Hardware & Software (2012)

    This budget accounts for appropriations from the Assessment Fund which support specific information management activities.
- Road & Bridge Fund
  - IT Hardware & Software (2083)

    This budget accounts for appropriations from the Road & Bridge Fund which support specific information management activities.
- 911/Emergency Management Fund
  - Information Technology Administration (2703)

    This budget accounts for the personnel and other resources within the IT Department that provide support to Joint Communications (911) and Emergency Management Operations.
  - IT Hardware & Software (2708)
  - IT Technical Support (2709)
- Law Enforcement Services Fund
  - IT Hardware & Software (2905)

    This budget accounts for appropriations from the Law Enforcement Services Fund which support specific information management activities among the various law enforcement and judicial stakeholders.
- Facilities & Grounds Fund
  - IT Hardware & Software (6107)

    This budget accounts for appropriations from the Facilities & Grounds Fund which support specific information management activities.
- BCSO Regional Training Center
  - IT Hardware & Software (6604)

    This budget accounts for appropriations from the BCSO Regional Training Center Fund which support specific information management activities.

Information Technology and Mail Services Summary

The funding sources for Mail Services include the following:

- General Fund, Mail Services (1194)

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

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
Information Technology & GIS								
100	1170	GF IT Administration	$ 656,894	$ 798,518	$ 771,274	$ 195,786	$ 3,900	$ 970,960
100	1171	GF IT Facilities Security	131,107	-	-	-	-	-
100	1172	GF IT Hardware & Software	1,394,442	1,349,314	-	1,314,341	416,550	1,730,891
100	1173	GF IT Software Development	692,620	722,571	776,969	120,838	-	897,807
100	1174	GF IT Technical Support	815,189	908,232	1,053,829	66,960	3,900	1,124,689
100	1176	GF IT GIS	330,420	327,517	304,452	81,001	6,000	391,453
201	2012	ASR IT Hardware & Software	90,512	60,428	-	63,647	4,400	68,047
204	2083	R&B IT Hardware & Software	102,770	68,002	-	76,268	13,800	90,068
270	2703	911/EM IT Administration	2,934	3,134	-	900	-	900
270	2708	911/EM IT Hardware & Software	785,537	1,493,136	-	1,538,432	299,150	1,837,582
270	2709	911/EM IT Technical Support	526,924	608,014	659,918	57,920	-	717,838
290	2905	LEST IT Hardware & Software	-	6,262	-	-	-	-
610	6107	FM IT Hardware & Software	31,213	25,606	-	32,813	104,300	137,113
650	6501	CCC IT Hardware & Software	-	36	-	15,762	-	15,762
660	6604	RTC IT Hardware & Software	-	-	-	7,380	4,000	11,380
		Subtotal	5,560,562	6,370,770	3,566,442	3,572,048	856,000	7,994,490
Mail Services								
100	1194	GF IT Mail Services	381,957	476,950	122,104	358,160	-	480,264
		Subtotal	381,957	476,950	122,104	358,160	-	480,264
		Total	$ 5,942,519	$ 6,847,720	$ 3,688,546	$ 3,930,208	$ 856,000	$ 8,474,754

Information Technology and Mail Services Summary

Personnel Summary

Position Title		2024	2025	Departmental Funding Source Full-time Equivalent Positions Dept. 1170	Dept. 1171	Dept. 1173	Dept. 1174	Dept. 1176	Dept. 1194	Dept. 2709	2026 Total
Information Technology											
Director, Information Technology		1.00	1.00	1.00	-	-	-	-	-	-	1.00
Dep. Director, Information Tec		1.00	1.00	1.00	-	-	-	-	-	-	1.00
Systems and Support Manager		2.00	2.00	-	-	-	1.00	-	-	1.00	2.00
Application Dev & Support Manager		1.00	1.00	-	-	1.00	-	-	-	-	1.00
Helpdesk & Services Supervisor		-	-	-	-	-	1.00	-	-	-	1.00
System Administrator/Associate Sys Admin		6.00	6.00	-	-	-	4.00	-	-	2.00	6.00
Project Manager		1.00	1.00	2.00	-	-	-	-	-	-	2.00
System Support Analyst I/II		3.00	3.00	-	-		1.00	-	-	2.00	3.00
Senior Prog. Analyst/ Programmer Analyst	a	6.00	7.00	-	-	6.00	-	1.00	-	-	7.00
Web Developer -Sr. Prog. Analyst/ Programmer Analyst		1.00	1.00	-	-	1.00	-	-	-	-	1.00
Helpdesk Technician I/II		4.00	4.00	-	-		3.00	-	-	1.00	4.00
Cybersecurity Administrator		1.00	1.00	-	-	-	1.00	-	-	-	1.00
Admin Services Manager*		1.00	1.00	1.00		-	-			-	1.00
Service Coordinator*		1.00	1.00	1.00	-		-	-	-	-	1.00
Administrative Coordinator		1.00	1.00	1.00	-	-	-	-	-	-	1.00
IT Intern		0.63	0.63	-	-	-	0.63	-	-	-	0.63
Security Technician		1.00	-	-	-	-	-	-	-	-	-
GIS Manager		1.00	1.00	-	-	-	-	1.00	-	-	1.00
GIS Analyst I/II		2.00	2.00	-	-	-	-	1.00	-	1.00	2.00
Subtotal		34.63	34.63	7.00	-	8.00	11.63	3.00	-	7.00	36.63
Mail Services											
Mail Clerk		1.00	1.00	-	-	-	-	-	1.00	-	1.00
Administrative Technician*		1.00	1.00	-	-	-	-	-	1.00	-	1.00
Subtotal		2.00	2.00	-	-	-	-	-	2.00	-	2.00
Total FTEs		36.63	36.63	7.00	-	8.00	11.63	3.00	2.00	7.00	38.63
Overtime		$ 28,850	$ 29,050	$ 3,500	$ -	$ -	$ 7,050	$ -	$ 5,500	$ 13,000	$ 29,050

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

* Position title changed for 2026 budget - see commission directed changes

Information Technology

Department Numbers 1170, 1171, 1172, 1173, 1174, 1176, 2012, 2083, 2703, 2708, 2709, 2905, 6107, 6501, 6604

Mission

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

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

Budget Highlights

The FY 2026 budget provides funding for routine maintenance and operations of the county's information systems as well as funding for routine replacement of equipment.

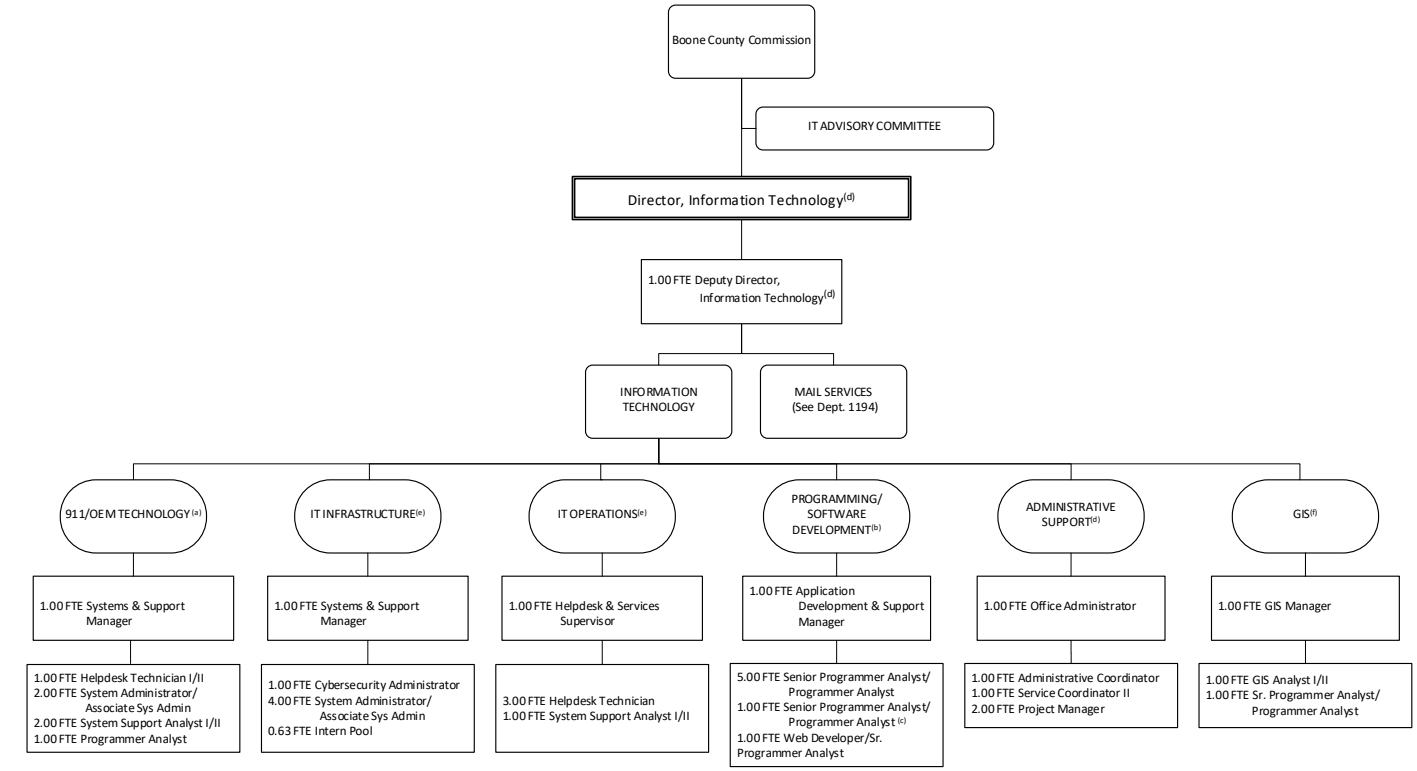
Information technology costs paid directly from the 911/Emergency Management Sales Tax Fund (cost center 2703, 2708, 2709) are associated with operations of the Emergency Communications Center (ECC). Fiscal Year 2022 marked the first year for significant appropriations for the replacement of 911/Emergency Management hardware.

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

Also included in the FY 2026 budget is funding for a Helpdesk and Services Supervisor and an additional Project Manager.

Information Technology

Organizational Chart



(a) Personnel in this division are funded 100% from Dept 2709 911/EM IT Technical Support

(b) Personnel in this division are funded 100% from Dept 1173 GF IT Software Development except as noted in by (c)

(c) 1.00 FTE Senior Programmer Analyst is reimbursed from the Tax Maintenance Fund (Dept 2110)

(d) Personnel in this division along with the Director and Deputy Director are funded 100% from Dept 1170 GF IT Administration

(e) Personnel in this division are funded 100% by Dept 1174 GF IT Technical Support

(f) Personnel in this division are funded 100% by Dept 1176 GF IT GIS

Information Technology

Annual Budget

1170 GF IT ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	%CHG 2026 ADOPTED BUDGET	FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	6,749	7,020	7,087	6,775	0	6,775	3-
	SUBTOTAL **********	6,749	7,020	7,087	6,775	0	6,775	3-
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	63,087	151,702	151,702	272,101	0	272,101	79
	SUBTOTAL **********	63,087	151,702	151,702	272,101	0	272,101	79
	TOTAL REVENUES ******** **	**69,836**	**158,722**	**158,789**	**278,876**	**0**	**278,876**	**76**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	409,884	509,310	502,065	512,304	132,746	623,210	22
10110	OVERTIME	1,425	3,500	1,474	3,500	0	3,500	0
10115	SHIFT DIFFERENTIAL	38	0	0	0	0	0	0
10200	FICA	29,904	38,719	37,591	39,459	10,155	47,943	23
10300	HEALTH INSURANCE	40,449	53,064	43,544	53,064	18,528	62,328	17
10310	COUNTY HSA CONTRIBUTION	3,600	2,400	2,400	3,000	0	3,000	25
10325	DISABILITY INSURANCE	961	1,809	1,600	1,844	478	2,124	17
10330	CNTY PD DEPENDENT PREM-HEALTH	10,159	7,682	7,683	7,682	0	7,682	0
10331	CNTY PD DEPENDENT PREM-DENTAL	380	257	258	257	0	257	0
10350	LIFE INSURANCE	298	432	420	540	180	630	45
10375	DENTAL INSURANCE	2,107	2,520	2,088	2,520	840	2,940	16
10400	WORKERS COMP	540	657	594	722	186	831	26
10500	401(A) MATCH PLAN	2,465	3,120	3,700	3,645	1,300	4,295	37
10510	CERF-EMPLOYER PD CONTRIBUTION	5,454	7,184	7,180	7,367	2,655	12,534	74
	SUBTOTAL **********	507,664	630,654	610,597	635,904	167,068	771,274	22
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	1	0	0	0	100-
23000	OFFICE SUPPLIES	1,943	1,500	1,550	1,650	0	1,650	10
23001	PRINTED MATERIALS	164	320	180	350	0	350	9
23820	COMPUTER HARDWARE <$1000	0	0	0	0	1,000	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	1,300	650	0
23855	UNTAGGED FURNITURE/FIXTURES	1,933	3,840	2,800	3,840	8,000	7,840	104
	SUBTOTAL **********	4,040	5,860	4,531	5,840	10,300	10,990	88
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	12,016	15,600	6,724	15,600	0	15,600	0
37220	TRAVEL: TRAINING RELATED	4,401	14,500	10,900	14,500	0	14,500	0
	SUBTOTAL **********	16,417	30,100	17,624	30,100	0	30,100	0
	UTILITIES							
48000	TELEPHONES	3,988	4,032	4,920	5,520	288	5,664	40
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,620	2,160	2,160	2,160	0	2,160	0
	SUBTOTAL **********	5,608	6,192	7,080	7,680	288	7,824	26
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	879	850	900	850	0	850	0
	SUBTOTAL **********	879	850	900	850	0	850	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	5,909	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	0	7,520	14,866	2,040	7,400	5,740	23-
71501	PARKING	9	150	9	15	0	15	90-
	SUBTOTAL **********	5,918	7,670	14,875	2,055	7,400	5,755	25-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	116,218	142,873	142,873	140,067	0	140,067	1-
84010	RECEPTION/MEETINGS	0	0	0	0	1,000	0	0
85710	TRAVEL-OTHER	150	200	38	200	0	200	0
	SUBTOTAL **********	116,368	143,073	142,911	140,267	1,000	140,267	2-

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	7,400	3,900	0
	SUBTOTAL **********	0	0	0	0	7,400	3,900	0
	TOTAL EXPENDITURES ***** **	**656,894**	**824,399**	**798,518**	**822,696**	**193,456**	**970,960**	**18**

1171 GF IT FACILITIES SECURITY

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	63,679	0	0	0	0	0	0
10110	OVERTIME	1,031	0	0	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	195	0	0	0	0	0	0
10200	FICA	4,965	0	0	0	0	0	0
10300	HEALTH INSURANCE	6,930	0	0	0	0	0	0
10325	DISABILITY INSURANCE	203	0	0	0	0	0	0
10350	LIFE INSURANCE	72	0	0	0	0	0	0
10375	DENTAL INSURANCE	420	0	0	0	0	0	0
10400	WORKERS COMP	582	0	0	0	0	0	0
10500	401(A) MATCH PLAN	675	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,298	0	0	0	0	0	0
	SUBTOTAL **********	80,050	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
22005	MAILING FEES/PERMITS/RENTALS	150	0	0	0	0	0	0
23000	OFFICE SUPPLIES	2,490	0	0	0	0	0	0
23018	PRINTER SUPPLIES	716	0	0	0	0	0	0
23035	REPAIR/MAINTENANCE SUPPLIES	694	0	0	0	0	0	0
23810	UNTAGGED HARDWARE AND SOFTWARE	12,236	0	0	0	0	0	0
23820	COMPUTER HARDWARE <$1000	5,711	0	0	0	0	0	0
23830	REPLC COMPUTER HARDWARE <$1000	3,030	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	2,420	0	0	0	0	0	0
	SUBTOTAL **********	27,447	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,240	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	2,406	0	0	0	0	0	0
	SUBTOTAL **********	3,646	0	0	0	0	0	0
	UTILITIES							
48050	MOBILE DEVICE SERVICE	465	0	0	0	0	0	0
	SUBTOTAL **********	465	0	0	0	0	0	0
	VEHICLE EXPENSE							
59000	FUEL	73	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	408	0	0	0	0	0	0
	SUBTOTAL **********	481	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	10,730	0	0	0	0	0	0
	SUBTOTAL **********	10,730	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	18	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	471	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	820	0	0	0	0	0	0
	SUBTOTAL **********	1,309	0	0	0	0	0	0
	OTHER							
83810	INTERFUND SERVICES USED	225	0	0	0	0	0	0
	SUBTOTAL **********	225	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	1,129	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	5,625	0	0	0	0	0	0
	SUBTOTAL **********	6,754	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**131,107**	**0**	**0**	**0**	**0**	**0**	**0**

Information Technology

1172 GF IT HARDWARE & SOFTWARE

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,930	5,000	4,000	5,000	0	5,000	0
23016	MEDIA STORAGE SUPPLIES	0	15,600	15,618	15,600	0	15,600	0
23018	PRINTER SUPPLIES	0	1,500	1	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	771	11,460	6,500	6,500	3,000	9,500	17-
23820	COMPUTER HARDWARE <$1000	20,447	8,975	8,100	0	17,748	8,348	6-
23830	REPLC COMPUTER HARDWARE <$1000	4,454	5,950	4,300	5,000	12,050	6,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	10,672	16,488	15,505	13,000	50,500	22,800	38
	SUBTOTAL **********	38,274	64,973	54,024	45,100	83,298	67,248	4
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	19,095	26,182	22,600	26,025	15,425	41,225	57
	SUBTOTAL **********	19,095	26,182	22,600	26,025	15,425	41,225	57
	UTILITIES							
48002	DATA COMMUNICATIONS	39,159	39,902	50,163	51,630	0	51,630	29
48050	MOBILE DEVICE SERVICE	1,291	2,328	1,226	2,160	144	2,304	1-
	SUBTOTAL **********	40,450	42,230	51,389	53,790	144	53,934	28
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	231,841	284,320	256,000	279,100	2	279,102	1-
	SUBTOTAL **********	231,841	284,320	256,000	279,100	2	279,102	2-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	158,680	328,410	245,000	347,421	64,160	412,081	25
70100	SOFTWARE SUBSCRIPTIONS	271,436	411,608	365,000	399,259	41,150	455,751	10
71100	OUTSOURCED SERVICES	344,663	563,030	10,300	5,000	0	5,000	99-
71101	PROFESSIONAL SERVICES	6,057	0	0	0	0	0	0
	SUBTOTAL **********	780,836	1,303,048	620,300	751,680	105,310	872,832	33-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	28,770	164,800	125,000	0	170,950	133,250	19-
92301	REPLC COMPUTER HDWR	255,176	320,950	220,000	5,000	278,300	283,300	11-
92302	REPLC COMPUTER SOFTWARE	0	434,500	1	0	0	0	100-
	SUBTOTAL **********	283,946	920,250	345,001	5,000	449,250	416,550	55-
	TOTAL EXPENDITURES ***** **	**1,394,442**	**2,641,003**	**1,349,314**	**1,160,695**	**653,429**	**1,730,891**	**34-**

1173 GF IT SOFTWARE DEVELOPMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	106,367	109,962	109,962	114,179	0	114,179	3
	SUBTOTAL **********	106,367	109,962	109,962	114,179	0	114,179	4
	TOTAL REVENUES ******** **	**106,367**	**109,962**	**109,962**	**114,179**	**0**	**114,179**	**4**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	517,353	601,944	528,757	574,787	0	643,614	6
10200	FICA	38,649	45,371	39,757	43,971	0	49,237	8
10300	HEALTH INSURANCE	38,107	53,064	38,031	51,804	0	51,804	2-
10310	COUNTY HSA CONTRIBUTION	3,600	2,400	1,800	4,500	0	4,500	87
10325	DISABILITY INSURANCE	1,768	2,135	1,677	2,069	0	2,069	3-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,737	6,585	6,585	3,292	0	3,292	50-
10331	CNTY PD DEPENDENT PREM-DENTAL	147	220	328	257	0	257	16
10350	LIFE INSURANCE	515	576	435	720	0	720	25
10375	DENTAL INSURANCE	2,404	2,940	2,217	2,940	0	2,940	0
10400	WORKERS COMP	832	810	625	804	0	804	0
10500	401(A) MATCH PLAN	3,775	4,290	3,700	4,860	0	4,860	13
10510	CERF-EMPLOYER PD CONTRIBUTION	10,347	11,862	10,575	11,495	0	12,872	8
	SUBTOTAL **********	623,234	732,197	634,487	701,499	0	776,969	6

Information Technology

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	1	0	0	0	100-
23820	COMPUTER HARDWARE <$1000	0	750	562	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	650	106	0	0	0	100-
23855	UNTAGGED FURNITURE/FIXTURES	0	10,086	9,101	0	0	0	100-
	SUBTOTAL ******************	0	11,686	9,770	0	0	0	100-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	995	1,000	695	1,000	0	1,000	0
37200	REGISTRATION	21,232	40,025	16,371	40,000	0	40,000	0
37220	TRAVEL: TRAINING RELATED	11,557	21,600	15,026	25,000	0	25,000	15
	SUBTOTAL ******************	33,784	62,625	32,092	66,000	0	66,000	5
	UTILITIES							
48060	CELL PHONE/DATA-EMPLOYEE REIMB	360	540	405	540	0	540	0
	SUBTOTAL ******************	360	540	405	540	0	540	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	19,125	21,750	19,000	24,200	0	24,200	11
70100	SOFTWARE SUBSCRIPTIONS	16,119	41,972	24,030	29,510	588	30,098	28-
71100	OUTSOURCED SERVICES	0	2,700	1,285	0	0	0	100-
	SUBTOTAL ******************	35,244	66,422	44,315	53,710	588	54,298	18-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	1,800	1,502	0	0	0	100-
	SUBTOTAL ******************	0	1,800	1,502	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**692,622**	**875,270**	**722,571**	**821,749**	**588**	**897,807**	**3**

1174 GF IT TECHNICAL SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	0	0	34	0	0	0	0
	SUBTOTAL ******************	0	0	34	0	0	0	0
	TOTAL REVENUES ******** ** **	**0**	**0**	**34**	**0**	**0**	**0**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	639,189	739,229	709,296	725,862	147,201	844,395	14
10110	OVERTIME	5,246	7,050	2,366	7,050	0	7,050	0
10118	ON-CALL/CALL-BACK PAY	1,260	2,500	1,228	0	0	1,200	52-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	50	0	50	0	50	0
10200	FICA	49,102	56,138	54,110	56,071	11,261	65,231	16
10300	HEALTH INSURANCE	76,551	79,596	83,598	87,600	18,528	96,864	21
10310	COUNTY HSA CONTRIBUTION	2,300	3,600	4,200	6,000	0	6,000	66
10325	DISABILITY INSURANCE	2,012	2,546	2,521	2,543	530	2,775	8
10331	CNTY PD DEPENDENT PREM-DENTAL	125	220	221	220	0	220	0
10350	LIFE INSURANCE	653	720	733	900	180	990	37
10375	DENTAL INSURANCE	3,879	4,200	4,200	4,200	840	4,620	10
10400	WORKERS COMP	702	953	1,035	1,026	206	1,116	17
10500	401(A) MATCH PLAN	3,555	5,200	4,125	6,075	1,300	6,725	29
10510	CERF-EMPLOYER PD CONTRIBUTION	12,914	14,145	14,228	14,127	2,944	16,593	17
	SUBTOTAL ******************	797,488	916,147	881,861	911,724	182,990	1,053,829	15
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	42	100	1	0	0	0	100-
23820	COMPUTER HARDWARE <$1000	0	0	0	0	1,000	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	1,300	650	0
23855	UNTAGGED FURNITURE/FIXTURES	0	0	0	0	8,000	4,000	0
	SUBTOTAL ******************	42	100	1	0	10,300	5,150	**
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	265	0	0	0	0
37200	REGISTRATION	7,131	25,100	9,500	20,000	0	20,000	20-
37220	TRAVEL: TRAINING RELATED	7,632	20,000	11,500	20,000	0	20,000	0
	SUBTOTAL ******************	14,763	45,100	21,265	40,000	0	40,000	11-

ACCT	DESCRIPTION							
	UTILITIES							
48050	MOBILE DEVICE SERVICE	1,105	1,380	1,140	1,380	0	1,380	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,575	3,240	3,240	3,240	0	3,240	0
	SUBTOTAL ******************	2,680	4,620	4,380	4,620	0	4,620	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	300	2,000	0	2,000	0
	SUBTOTAL ******************	0	2,000	300	2,000	0	2,000	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	0	1	3,740	7,400	7,440	0
71101	PROFESSIONAL SERVICES	0	7,500	199	7,500	0	7,500	0
	SUBTOTAL ******************	0	7,500	200	11,240	7,400	14,940	99
	OTHER							
83100	AWARDS	217	250	225	250	0	250	0
	SUBTOTAL ******************	217	250	225	250	0	250	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	7,800	3,900	0
	SUBTOTAL ******************	0	0	0	0	7,800	3,900	0
	TOTAL EXPENDITURES ***** **	**815,190**	**975,717**	**908,232**	**969,834**	**208,490**	**1,124,689**	**15**

1176 GF IT GIS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	98	0	0	0	0	0	0
	SUBTOTAL ******************	98	0	0	0	0	0	0
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	37,228	32,119	32,119	34,703	0	34,703	8
3830	SALES	0	500	0	0	0	0	100-
	SUBTOTAL ******************	37,228	32,619	32,119	34,703	0	34,703	6
	TOTAL REVENUES ******** **	**37,326**	**32,619**	**32,119**	**34,703**	**0**	**34,703**	**6**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	185,847	221,584	218,407	218,233	0	240,802	8
10200	FICA	13,378	16,695	16,126	16,694	0	18,421	10
10300	HEALTH INSURANCE	22,008	26,532	26,532	26,532	0	26,532	0
10310	COUNTY HSA CONTRIBUTION	650	1,200	1,200	1,500	0	1,500	25
10325	DISABILITY INSURANCE	547	785	776	785	0	785	0
10330	CNTY PD DEPENDENT PREM-HEALTH	7,324	7,682	7,683	7,682	0	7,682	0
10331	CNTY PD DEPENDENT PREM-DENTAL	258	257	258	257	0	257	0
10350	LIFE INSURANCE	186	216	216	270	0	270	25
10375	DENTAL INSURANCE	1,083	1,260	1,260	1,260	0	1,260	0
10400	WORKERS COMP	297	283	222	305	0	305	7
10500	401(A) MATCH PLAN	1,075	1,560	1,275	1,822	0	1,822	16
10510	CERF-EMPLOYER PD CONTRIBUTION	3,717	4,364	4,368	4,364	0	4,816	10
	SUBTOTAL ******************	236,370	282,418	278,323	279,704	0	304,452	8
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	224	500	400	500	0	500	0
23001	PRINTED MATERIALS	60	50	17	65	0	65	30
23016	MEDIA STORAGE SUPPLIES	0	520	520	1,200	0	1,200	130
23018	PRINTER SUPPLIES	0	400	1	400	0	400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	500	100	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	322	800	367	400	0	400	50-
	SUBTOTAL ******************	606	2,770	1,405	3,065	0	3,065	11
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	10	1	11	0
37200	REGISTRATION	7,153	5,475	3,100	6,075	0	6,075	10
37220	TRAVEL: TRAINING RELATED	7,305	9,000	8,500	9,000	0	9,000	0
	SUBTOTAL ******************	14,458	14,475	11,600	15,085	1	15,086	4

Information Technology

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48060	CELL PHONE/DATA-EMPLOYEE REIMB	485	540	423	540	0	540	0
	SUBTOTAL ******	485	540	423	540	0	540	0
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	555	708	700	840	0	840	18
	SUBTOTAL ******	555	708	700	840	0	840	19
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,684	5,046	9,963	5,890	21,660	27,550	445
70100	SOFTWARE SUBSCRIPTIONS	42,161	29,620	25,100	32,205	0	32,205	8
71100	OUTSOURCED SERVICES	5,610	1,340	1	1,340	0	1,340	0
	SUBTOTAL ******	50,455	36,006	35,064	39,435	21,660	61,095	70
	OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	10	0	0	0	0	100-
84010	RECEPTION/MEETINGS	41	100	1	100	0	100	0
85710	TRAVEL-OTHER	0	275	1	275	0	275	0
	SUBTOTAL ******	41	385	2	375	0	375	3-
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	27,452	0	0	0	6,000	6,000	0
	SUBTOTAL ******	27,452	0	0	0	6,000	6,000	0
	TOTAL EXPENDITURES ***** **	**330,422**	**337,302**	**327,517**	**339,044**	**27,661**	**391,453**	**16**

2012 ASR IT HARDWARE & SOFTWARE

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
22005	MAILING FEES/PERMITS/RENTALS	250	300	292	300	0	300	0
23820	COMPUTER HARDWARE <$1000	0	500	394	0	500	500	0
23830	REPLC COMPUTER HARDWARE <$1000	0	2,500	500	2,500	0	2,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	153	650	1,000	0	650	650	0
	SUBTOTAL ******	403	3,950	2,186	2,800	1,150	3,950	0
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	246	500	465	475	25	500	0
	SUBTOTAL ******	246	500	465	475	25	500	0
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	4,066	6,795	6,475	7,340	0	7,340	8
	SUBTOTAL ******	4,066	6,795	6,475	7,340	0	7,340	8
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	10,448	13,708	12,700	13,500	0	13,500	1-
70100	SOFTWARE SUBSCRIPTIONS	36,492	36,617	35,600	37,685	672	38,357	4
71100	OUTSOURCED SERVICES	3,815	500	1	0	0	0	100-
71101	PROFESSIONAL SERVICES	1,443	0	0	0	0	0	0
	SUBTOTAL ******	52,198	50,825	48,301	51,185	672	51,857	2
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	1,800	1	0	1,900	1,900	5
92301	REPLC COMPUTER HDWR	33,600	5,900	3,000	2,500	0	2,500	57-
	SUBTOTAL ******	33,600	7,700	3,001	2,500	1,900	4,400	43-
	TOTAL EXPENDITURES ***** **	**90,513**	**69,770**	**60,428**	**64,300**	**3,747**	**68,047**	**2-**

Information Technology

2083 R&B IT HARDWARE & SOFTWARE

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23820	COMPUTER HARDWARE <$1000	10,085	375	281	0	250	0	100-
23830	REPLC COMPUTER HARDWARE <$1000	0	1,500	500	1,500	950	2,450	63
23850	UNTAGGED EQUIPMENT & TOOLS	420	488	138	0	350	350	28-
	SUBTOTAL ******************	10,505	2,363	919	1,500	1,550	2,800	18
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	400	744	690	725	0	725	2-
	SUBTOTAL ******************	400	744	690	725	0	725	3-
	UTILITIES							
48002	DATA COMMUNICATIONS	26,541	27,145	26,689	27,145	0	27,145	0
48050	MOBILE DEVICE SERVICE	1,102	1,392	1,104	1,248	0	1,248	10-
	SUBTOTAL ******************	27,643	28,537	27,793	28,393	0	28,393	1-
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	1,090	3,460	3,200	6,440	620	7,060	104
	SUBTOTAL ******************	1,090	3,460	3,200	6,440	620	7,060	104
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,849	3,348	2,300	2,790	0	2,790	16-
70100	SOFTWARE SUBSCRIPTIONS	26,332	33,766	25,000	34,500	0	34,500	2
71100	OUTSOURCED SERVICES	2,693	0	0	0	0	0	0
	SUBTOTAL ******************	31,874	37,114	27,300	37,290	0	37,290	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	3,872	4,550	4,100	0	5,500	3,500	23-
92301	REPLC COMPUTER HDWR	27,386	6,500	4,000	2,000	8,300	10,300	58
	SUBTOTAL ******************	31,258	11,050	8,100	2,000	13,800	13,800	25
	TOTAL EXPENDITURES ***** **	**102,770**	**83,268**	**68,002**	**76,348**	**15,970**	**90,068**	**8**

2703 911/EM IT ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	0	200	15	200	0	200	0
23000	OFFICE SUPPLIES	72	500	485	500	0	500	0
23001	PRINTED MATERIALS	37	200	34	200	0	200	0
	SUBTOTAL ******************	109	900	534	900	0	900	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,826	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	0	2,585	2,600	0	0	0	100-
	SUBTOTAL ******************	2,826	2,585	2,600	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**2,935**	**3,485**	**3,134**	**900**	**0**	**900**	**74-**

2708 911/EM IT HARDWARE & SOFTWARE

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23018	PRINTER SUPPLIES	1,718	3,400	3,000	3,400	1,500	3,400	0
23810	UNTAGGED HARDWARE AND SOFTWARE	7,260	4,000	2,000	4,000	0	4,000	0
23820	COMPUTER HARDWARE <$1000	2,738	37,400	34,500	0	8,149	4,749	87-
23830	REPLC COMPUTER HARDWARE <$1000	2,042	5,000	500	5,000	0	5,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	7,886	5,970	2,500	4,500	8,500	10,050	68
	SUBTOTAL ******************	21,644	55,770	42,500	16,900	18,149	27,199	51-

	DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,186	1,925	1,800	2,175	75	2,225	15
	SUBTOTAL ******************	1,186	1,925	1,800	2,175	75	2,225	16
	UTILITIES							
48002	DATA COMMUNICATIONS	45,634	46,525	35,988	40,465	6,500	46,965	0
48050	MOBILE DEVICE SERVICE	720	720	720	720	48	720	0
	SUBTOTAL ******************	46,354	47,245	36,708	41,185	6,548	47,685	1
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	72,239	494,980	250,000	526,820	42,842	550,662	11
60200	EQUIP REPAIRS/MAINTENANCE	0	1,300	1,300	1,300	0	1,300	0
	SUBTOTAL ******************	72,239	496,280	251,300	528,120	42,842	551,962	11
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	202,541	472,089	410,829	454,415	155,830	580,345	22
70100	SOFTWARE SUBSCRIPTIONS	294,832	357,440	310,000	321,045	29,589	328,816	8-
71100	OUTSOURCED SERVICES	10,972	593,980	61,171	200	0	200	99-
71101	PROFESSIONAL SERVICES	0	13,800	1	0	0	0	100-
	SUBTOTAL ******************	508,345	1,437,309	782,001	775,660	185,419	909,361	37-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	-56,222	0	0	0	0	0	0
	SUBTOTAL ******************	-56,222	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	22,069	49,500	1	0	242,151	198,250	300
92301	REPLC COMPUTER HDWR	169,923	423,550	378,825	5,000	105,900	100,900	76-
92302	REPLC COMPUTER SOFTWARE	0	825,000	1	0	0	0	100-
	SUBTOTAL ******************	191,992	1,298,050	378,827	5,000	348,051	299,150	77-
	TOTAL EXPENDITURES ***** **	**785,538**	**3,336,579**	**1,493,136**	**1,369,040**	**601,084**	**1,837,582**	**45-**

2709 911/EM IT TECHNICAL SUPPORT

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	40	0	0	0	0	0	0
	SUBTOTAL ******************	40	0	0	0	0	0	0
	TOTAL REVENUES ******** ** **	**40**	**0**	**0**	**0**	**0**	**0**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	393,201	467,226	453,230	455,457	12,965	513,490	9
10110	OVERTIME	11,328	13,000	11,155	13,000	0	13,000	0
10118	ON-CALL/CALL-BACK PAY	1,285	1,300	1,178	0	0	1,200	7-
10120	HOLIDAY WORKED	0	0	18	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	50	9	50	0	50	0
10200	FICA	30,453	36,190	34,905	35,840	992	40,372	11
10300	HEALTH INSURANCE	43,958	51,804	58,431	61,068	1,544	62,612	20
10310	COUNTY HSA CONTRIBUTION	5,500	3,600	4,600	4,500	0	4,500	25
10325	DISABILITY INSURANCE	1,356	1,656	1,564	1,639	47	1,686	1
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	2,988	3,601	0	3,601	0
10331	CNTY PD DEPENDENT PREM-DENTAL	135	0	122	147	0	147	0
10350	LIFE INSURANCE	424	504	503	630	15	645	27
10375	DENTAL INSURANCE	2,371	2,520	2,868	2,940	70	3,010	19
10400	WORKERS COMP	617	614	524	655	18	673	9
10500	401(A) MATCH PLAN	3,800	3,640	4,300	4,252	125	4,377	20
10510	CERF-EMPLOYER PD CONTRIBUTION	8,116	9,200	9,236	9,109	259	10,555	14
	SUBTOTAL ******************	502,544	591,304	585,631	592,888	16,035	659,918	12
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	13,574	29,500	7,300	25,000	0	25,000	15-
37220	TRAVEL: TRAINING RELATED	8,660	17,500	13,000	17,500	0	17,500	0
	SUBTOTAL ******************	22,234	47,000	20,300	42,500	0	42,500	10-
	UTILITIES							
48050	MOBILE DEVICE SERVICE	354	600	360	600	0	600	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,590	1,620	1,620	1,620	0	1,620	0
	SUBTOTAL ******************	1,944	2,220	1,980	2,220	0	2,220	0

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	0	1	2,380	0	2,380	0
71101	PROFESSIONAL SERVICES	0	10,000	1	10,000	0	10,000	0
71501	PARKING	112	120	100	120	0	120	0
	SUBTOTAL **********	112	10,120	102	12,500	0	12,500	24
	OTHER							
85710	TRAVEL-OTHER	91	700	1	700	0	700	0
	SUBTOTAL **********	91	700	1	700	0	700	0
	TOTAL EXPENDITURES *****	**526,925**	**651,344**	**608,014**	**650,808**	**16,035**	**717,838**	**10**

2905 LEST IT HARDWARE & SOFTWARE

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23820	COMPUTER HARDWARE <$1000	0	3,500	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	4,550	0	0	0	0	100-
	SUBTOTAL **********	0	8,050	0	0	0	0	100-
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	175	0	0	0	0	100-
	SUBTOTAL **********	0	175	0	0	0	0	100-
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	10,444	352	0	0	0	100-
	SUBTOTAL **********	0	10,444	352	0	0	0	100-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	23,800	5,910	0	0	0	100-
	SUBTOTAL **********	0	23,800	5,910	0	0	0	100-
	TOTAL EXPENDITURES *****	**0**	**42,469**	**6,262**	**0**	**0**	**0**	**100-**

6107 FM IT HARDWARE & SOFTWARE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23820	COMPUTER HARDWARE <$1000	4,917	2,850	2,723	1,500	2,150	2,700	5-
23830	REPLC COMPUTER HARDWARE <$1000	0	0	0	0	950	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	326	0	0	0	80	0	0
	SUBTOTAL **********	5,243	2,850	2,723	1,500	3,180	2,700	5-
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	293	675	625	675	50	725	7
	SUBTOTAL **********	293	675	625	675	50	725	7
	UTILITIES							
48050	MOBILE DEVICE SERVICE	480	864	480	960	144	1,104	27
	SUBTOTAL **********	480	864	480	960	144	1,104	28
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	169	5,010	4,960	6,020	0	6,020	20
	SUBTOTAL **********	169	5,010	4,960	6,020	0	6,020	20
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,135	1,962	1,850	1,710	0	1,710	12-
70100	SOFTWARE SUBSCRIPTIONS	11,027	19,397	13,500	17,185	1,469	18,654	3-
	SUBTOTAL **********	12,162	21,359	15,350	18,895	1,469	20,364	5-

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86850	CONTINGENCY	0	0	0	0	0	1,900	0
	SUBTOTAL **********	0	0	0	0	0	1,900	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	7,369	0	0	0	2,300	2,300	0
92301	REPLC COMPUTER HDWR	5,499	3,800	1,468	2,000	100,000	102,000	,584
	SUBTOTAL **********	12,868	3,800	1,468	2,000	102,300	104,300	**
	TOTAL EXPENDITURES *****	**31,215**	**34,558**	**25,606**	**30,050**	**107,143**	**137,113**	**297**

6501 CCC IT HARDWARE & SOFTWARE

650 CHILDCARE CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	0	0	25	525	550	0
	SUBTOTAL **********	0	0	0	25	525	550	0
	UTILITIES							
48050	MOBILE DEVICE SERVICE	0	0	0	0	240	240	0
	SUBTOTAL **********	0	0	0	0	240	240	0
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	0	0	0	0	1,035	1,035	0
	SUBTOTAL **********	0	0	0	0	1,035	1,035	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	0	115	115	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	36	1,070	12,752	13,822	0
	SUBTOTAL **********	0	0	36	1,070	12,867	13,937	0
	TOTAL EXPENDITURES *****	**0**	**0**	**36**	**1,095**	**14,667**	**15,762**	**0**

6604 RTC IT HARDWARE & SOFTWARE

660 BCSO REGIONAL TRAINING CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	0	0	175	0	175	0
	SUBTOTAL **********	0	0	0	175	0	175	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	210	0	210	0
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	6,995	0	6,995	0
	SUBTOTAL **********	0	0	0	7,205	0	7,205	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	4,000	4,000	0
	SUBTOTAL **********	0	0	0	0	4,000	4,000	0
	TOTAL EXPENDITURES *****	**0**	**0**	**0**	**7,380**	**4,000**	**11,380**	**0**

Decimal values have been truncated.

Mail Services

Department Number 1194

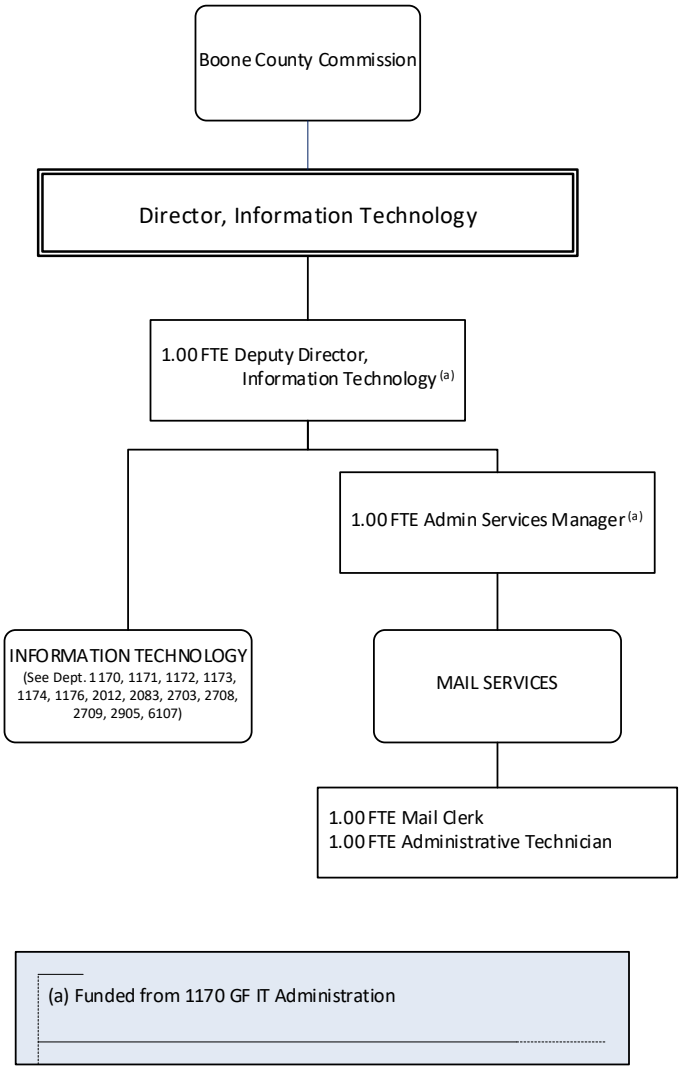
Mission

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

Budget Highlights

There are no significant changes to this budget.

Organizational Chart



Mail Services

Annual Budget

1194 GF IT MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	24,678	24,000	24,000	24,000	0	24,000	0
3826	PRIOR YEAR COST REPAYMENT	43	0	206	0	0	0	0
3892	OVERAGE	0	0	0	0	0	0	0
	SUBTOTAL **********	24,721	24,000	24,206	24,000	0	24,000	0
	TOTAL REVENUES ******** **	**24,721**	**24,000**	**24,206**	**24,000**	**0**	**24,000**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	74,530	75,635	65,560	74,110	0	81,702	8
10110	OVERTIME	1,927	5,500	3,000	5,500	0	5,500	0
10115	SHIFT DIFFERENTIAL	42	0	0	0	0	0	0
10200	FICA	5,769	6,036	4,973	6,090	0	6,671	10
10300	HEALTH INSURANCE	15,005	17,268	14,330	16,008	0	16,008	7-
10310	COUNTY HSA CONTRIBUTION	1,400	1,200	2,150	3,000	0	3,000	150
10325	DISABILITY INSURANCE	300	264	198	266	0	266	0
10330	CNTY PD DEPENDENT PREM-HEALTH	300	3,601	3,602	3,601	0	3,601	0
10331	CNTY PD DEPENDENT PREM-DENTAL	12	147	147	147	0	147	0
10350	LIFE INSURANCE	159	144	111	180	0	180	25
10375	DENTAL INSURANCE	787	840	752	840	0	840	0
10400	WORKERS COMP	1,286	1,080	617	1,230	0	1,230	13
10500	401(A) MATCH PLAN	1,110	1,040	575	1,215	0	1,215	16
10510	CERF-EMPLOYER PD CONTRIBUTION	1,530	1,468	1,371	1,482	0	1,744	18
	SUBTOTAL **********	104,157	114,223	97,386	113,669	0	122,104	7
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	249,152	311,500	335,663	311,500	0	311,500	0
22005	MAILING FEES/PERMITS/RENTALS	3,121	4,000	3,121	4,000	0	4,000	0
23000	OFFICE SUPPLIES	3,231	4,400	3,350	4,400	0	4,400	0
23850	UNTAGGED EQUIPMENT & TOOLS	281	690	535	380	0	380	44-
	SUBTOTAL **********	255,785	320,590	342,669	320,280	0	320,280	0
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,916	2,000	269	2,050	0	2,050	2
37220	TRAVEL: TRAINING RELATED	3,387	2,750	1,000	2,750	0	2,750	0
	SUBTOTAL **********	5,303	4,750	1,269	4,800	0	4,800	1
	VEHICLE EXPENSE							
59000	FUEL	1,535	2,400	2,148	2,400	0	2,400	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,137	1,625	598	1,625	0	1,625	0
59105	TIRES	0	650	650	650	0	650	0
	SUBTOTAL **********	2,672	4,675	3,396	4,675	0	4,675	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,163	15,500	15,500	15,300	0	15,300	1-
60200	EQUIP REPAIRS/MAINTENANCE	260	1,000	1	1,000	0	1,000	0
	SUBTOTAL **********	2,423	16,500	15,501	16,300	0	16,300	1-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	7,664	8,250	7,892	9,250	0	9,250	12
70100	SOFTWARE SUBSCRIPTIONS	56	155	60	755	0	755	387
71600	EQUIP LEASES & METER CHRG	826	920	1,275	1,400	0	1,400	52
	SUBTOTAL **********	8,546	9,325	9,227	11,405	0	11,405	22
	OTHER							
83810	INTERFUND SERVICES USED	321	700	250	700	0	700	0
	SUBTOTAL **********	321	700	250	700	0	700	0
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	7,500	7,252	0	0	0	100-
92301	REPLC COMPUTER HDWR	2,750	0	0	0	0	0	0
	SUBTOTAL **********	2,750	7,500	7,252	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**381,957**	**478,263**	**476,950**	**471,829**	**0**	**480,264**	

Decimal values have been truncated.

Non-Departmental

Department Number 1190

Mission

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

Budget Highlights

Property Tax Revenue-- The property tax rate for the General Fund was voluntarily reduced from $0.13 per $100 assessed valuation to $0.12 per $100 assessed valuation for fiscal year 2005 and has remained at that rate. The fiscal year 2020 budget included a 2-cent increase resulting in a proposed tax rate of $0.14 per $100 assessed valuation; however, in response to the sudden and unexpected economic impact of the COVID-19 pandemic throughout the County, the County Commission deferred the increase. By operation of state law, the County is precluded from increasing the property tax levy for fiscal year 2021 above the rate set for 2020; therefore, the property tax levy for the General Fund will continue unchanged at $0.12 per $100 assessed valuation. The budgeted tax rate for Fiscal Year 2026 remains unchanged.

Sales/Use Tax Revenue—The FY 2026 budget assumes 0.0% growth in Sales tax and a 5.0% growth in Use Tax revenue from the estimated actual for FY 2025.

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

Fixed Asset Additions – There are no additions for FY 2026

There are no other significant changes to the budget.

Non-Departmental

Annual Budget

1190 GF NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	3,416,603	3,540,100	3,784,600	3,917,100	0	3,917,100	10
3002	PERSONAL PROPERTY CY	932,223	894,700	919,200	951,300	0	951,300	6
3003	RAILROAD AND UTILITY CY	62,389	60,700	61,200	61,200	0	61,200	0
3004	REPLACEMENT SURTAX/GEN CY	297,194	305,000	300,000	305,000	0	305,000	0
3011	REAL ESTATE PY	49,118	55,000	261,322	55,000	0	55,000	0
3012	PERSONAL PROPERTY PY	125,634	100,000	116,865	120,000	0	120,000	20
3055	OTHER PROP TAX PASS THRU	5,754	6,000	5,500	6,000	0	6,000	0
	SUBTOTAL **********	4,888,915	4,961,500	5,448,687	5,415,600	0	5,415,600	9
	SALES & USE TAXES							
3110	SALES TAXES	18,885,527	19,823,000	19,239,000	18,890,300	0	18,890,300	4-
3115	USE TAX	6,142,812	6,630,000	8,759,000	9,056,000	0	9,056,000	36
3116	MARIJUANA TAX	191,115	201,900	248,000	248,000	0	248,000	22
3117	MARIJUANA TAX-CITY/COUNTY	795,648	890,460	561,000	0	0	0	100-
	SUBTOTAL **********	26,015,102	27,545,360	28,807,000	28,194,300	0	28,194,300	2
	FRANCHISE TAXES							
3210	MEDIACOM	50,309	55,000	37,695	40,000	0	40,000	27-
3220	CHARTER COMMUNICATIONS	50,289	55,000	39,410	40,000	0	40,000	27-
	SUBTOTAL **********	100,598	110,000	77,105	80,000	0	80,000	27-
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	3,915	5,300	5,470	5,470	0	5,470	3
3446	COUNTY STOCK INSURANCE	25,955	20,000	32,483	25,000	0	25,000	25
3490	FISH & WILDLIFE PILT	1,224	1,200	1,175	1,200	0	1,200	0
	SUBTOTAL **********	31,094	26,500	39,128	31,670	0	31,670	20
	CHARGES FOR SERVICES							
3550	COMMISSIONS	0	10	0	10	0	10	0
	SUBTOTAL **********	0	10	0	10	0	10	0
	FINES AND FORFEITURES							
3615	FINES & FORFEITURES-LOCAL	8,637	18,800	11,000	16,770	0	16,770	10-
	SUBTOTAL **********	8,637	18,800	11,000	16,770	0	16,770	11-
	INTEREST							
3710	INTEREST	12,213	21	13,000	13,021	0	13,021	0
3719	INT-FINANCIAL INST TAX	367	81	160	160	0	160	97
	SUBTOTAL **********	12,580	102	13,160	13,181	0	13,181	**
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	1,701,855	2,165,884	2,165,884	2,313,278	0	2,313,278	6
3820	LAND & BLDG RENT/LEASE	81,482	93,722	93,722	93,722	0	93,722	0
3821	BLDG RENT	40,242	41,311	41,311	57,924	0	57,924	40
3835	SALE OF CAPITAL FIXED ASSET	6,200	1,000	11,599	4,550	0	4,550	355
3836	SALE OF NON-CAPITAL ASSETS	1,113	3,000	3,000	3,000	0	3,000	0
3871	CERF EMPLOYER CONTRIBUTION REF	63,231	60,000	86,228	74,000	0	74,000	23
3891	DIVIDENDS/REBATES	4,091	2,800	6,989	6,200	0	6,200	121
3892	OVERAGE	0	0	487	0	0	0	0
	SUBTOTAL **********	1,898,214	2,367,717	2,409,220	2,552,674	0	2,552,674	8
	OTHER FINANCING SOURCES							

Non-Departmental

3915	OTI: FROM CAPITAL PROJECT FUND	5,000,000	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	2,500,000	2,552,298	2,700,000	2,500,000	45,500	2,500,000	2-
	SUBTOTAL ******************	7,500,000	2,552,298	2,700,000	2,500,000	45,500	2,500,000	2-
	TOTAL REVENUES ******** **	**40,455,140**	**37,582,287**	**39,505,300**	**38,804,205**	**45,500**	**38,804,205**	**3**
	UTILITIES							
48100	NATURAL GAS	2,649	3,828	3,365	3,600	0	3,600	5-
48200	ELECTRICITY	4,923	3,300	3,610	3,636	0	3,636	10
48300	WATER	512	516	720	720	0	720	39
48400	SOLID WASTE	189	336	456	456	0	456	35
48450	SOLID WASTE - RECYCLING	275	0	0	0	0	0	0
48500	STORM WATER UTILITY	4,956	5,160	4,911	4,920	0	4,920	4-
48600	SEWER USE	577	660	960	960	0	960	45
	SUBTOTAL ******************	14,081	13,800	14,022	14,292	0	14,292	4
	EQUIP & BLDG MAINTENANCE							
60150	PEST CONTROL	74	147	0	0	0	0	100-
	SUBTOTAL ******************	74	147	0	0	0	0	100-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	1,107	880	880	880	0	880	0
71101	PROFESSIONAL SERVICES	109,400	118,400	111,400	118,400	0	118,400	0
71505	CONDO ASSESSMENT	40,244	41,311	41,312	57,924	0	57,924	40
	SUBTOTAL ******************	150,751	160,591	153,592	177,204	0	177,204	10
	OTHER							
83160	RECYCLING & DUMP FEES	320	400	230	400	0	400	0
83200	FEES & COMMISSIONS	0	240	0	0	0	0	100-
83810	INTERFUND SERVICES USED	536	0	0	0	0	0	0
83813	ENTERPRISE CHARGE	0	0	0	0	0	1,600,000	0
83815	FACILITIES INTERNAL SERVC CHRG	210,887	206,667	224,770	200,720	0	200,720	2-
83919	OTO: TO CAPITAL PROJECT FUND	5,000,000	1,188,191	1,188,191	0	0	554,650	53-
83924	OTO: TO NID FUND	0	60,000	0	0	0	60,000	0
86882	TIF SALES TAX PAYMENTS	9,673	10,000	9,500	10,000	0	10,000	0
86883	UNCOLLECTIBLE ACCOUNT EXPENSE	3,268	0	0	0	0	0	0
86896	SHORTAGE	0	100	0	100	0	100	0
86900	MISCELLANEOUS	4,803	5,000	5,000	5,000	0	5,000	0
86910	PY ENCUMBRANCES NOT USED	-19,704	0	0	0	0	0	0
	SUBTOTAL ******************	5,209,783	1,470,598	1,427,691	216,220	0	2,430,870	65
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	895,000	0	0	0	113,600	0	0
91800	LAND	175,000	0	0	0	0	0	0
	SUBTOTAL ******************	1,070,000	0	0	0	113,600	0	0
	TOTAL EXPENDITURES ***** **	**6,444,689**	**1,645,136**	**1,595,305**	**407,716**	**113,600**	**2,622,366**	**59**

Decimal values have been truncated.

Purchasing

Department Number 1118

Mission

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

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

Primary duties include the following:

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

Budget Highlights

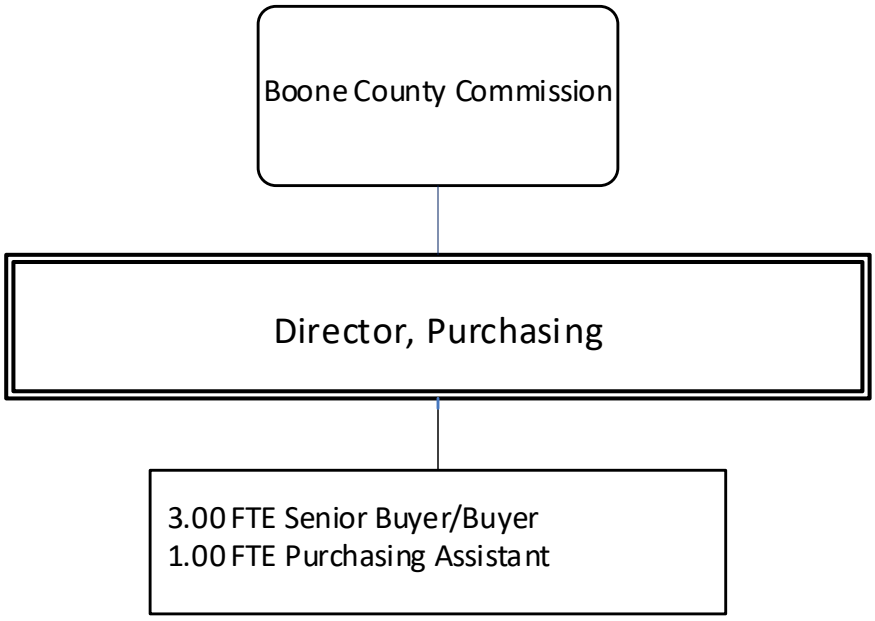
There are no significant changes to this budget.

Purchasing

Personnel Detail

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Director, Purchasing	1.00	1.00	1.00	-
Senior Buyer/Buyer	2.00	3.00	3.00	-
Purchasing Assistant	1.75	1.00	1.00	-
Total FTEs	4.75	5.00	5.00	-
Overtime	$ -	$ -	$ -	$ -

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	295,906	354,828	304,009	319,924	0	354,515	0
10110	OVERTIME	104	0	0	0	0	0	0
10200	FICA	20,780	25,805	22,395	24,474	0	27,120	5
10300	HEALTH INSURANCE	35,175	42,540	35,796	45,060	0	45,060	5
10310	COUNTY HSA CONTRIBUTION	2,450	3,600	1,200	1,500	0	1,500	58-
10325	DISABILITY INSURANCE	918	1,214	978	1,151	0	1,151	5-
10330	CNTY PD DEPENDENT PREM-HEALTH	9,877	6,303	6,895	3,292	0	3,292	47-
10331	CNTY PD DEPENDENT PREM-DENTAL	579	551	405	257	0	257	53-
10350	LIFE INSURANCE	279	360	270	450	0	450	25
10375	DENTAL INSURANCE	1,797	2,100	1,680	2,100	0	2,100	0
10400	WORKERS COMP	409	438	405	447	0	447	2
10500	401(A) MATCH PLAN	2,855	3,250	2,040	3,037	0	3,037	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	3,541	4,289	3,622	3,930	0	7,090	65
	SUBTOTAL ******************	374,670	445,278	379,695	405,622	0	446,019	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,553	1,640	1,200	1,640	0	1,640	0
23001	PRINTED MATERIALS	413	400	400	400	0	400	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	750	200	750	0	750	0
23855	UNTAGGED FURNITURE/FIXTURES	7,318	0	0	0	0	0	0
	SUBTOTAL ******************	9,284	2,790	1,800	2,790	0	2,790	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	980	995	815	995	1,053	2,048	105
37200	REGISTRATION	2,718	3,472	3,472	3,472	0	3,472	0
37220	TRAVEL: TRAINING RELATED	3,697	5,253	6,779	5,477	0	5,477	4
	SUBTOTAL ******************	7,395	9,720	11,066	9,944	1,053	10,997	13
	UTILITIES							
48000	TELEPHONES	170	312	216	312	0	312	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	540	540	540	540	0	540	0
	SUBTOTAL ******************	710	852	756	852	0	852	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	530	710	710	710	0	710	0
60125	CUSTODIAL/JANITORIAL SERV	795	1,566	784	1,487	0	1,487	5-
	SUBTOTAL ******************	1,325	2,276	1,494	2,197	0	2,197	3-
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	30,000	30,000	29,111	5,150	34,261	14
71106	CONTRACTED SERVICES	0	0	0	0	39,960	0	0
	SUBTOTAL ******************	0	30,000	30,000	29,111	45,110	34,261	14
	OTHER							
83155	MEMBERSHIP FEE (SAMS, ETC)	242	440	440	440	0	440	0
83815	FACILITIES INTERNAL SERVC CHRG	28,893	22,895	29,895	30,040	0	30,040	31
84010	RECEPTION/MEETINGS	411	400	300	400	0	400	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	1,718	2,000	1,800	2,000	0	2,000	0
85710	TRAVEL-OTHER	1,533	1,648	1,648	1,648	0	1,648	0
	SUBTOTAL ******************	32,797	27,383	34,083	34,528	0	34,528	26
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,257	0	0	0	0	0	0
	SUBTOTAL ******************	1,257	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**427,438**	**518,299**	**458,894**	**485,044**	**46,163**	**531,644**	**3**

Decimal values have been truncated.

Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

Description of Funding Sources

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

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

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
100	1160	GF Recorder	$ 703,901	$ 728,579	$ 626,028	$ 137,172	$ -	$ 763,200
280	2800	Record Prsvnt Fund Activity	327,085	349,370	-	341,326	-	341,326
		Total	$ 1,030,986	$ 1,077,949	$ 626,028	$ 478,498	$ -	$ 1,104,526

Personnel Summary

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Lead Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	4.00	4.00	4.00	-
Total FTEs	7.00	7.00	7.00	-

Recorder of Deeds

Department Numbers 1160, 2800

Mission

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

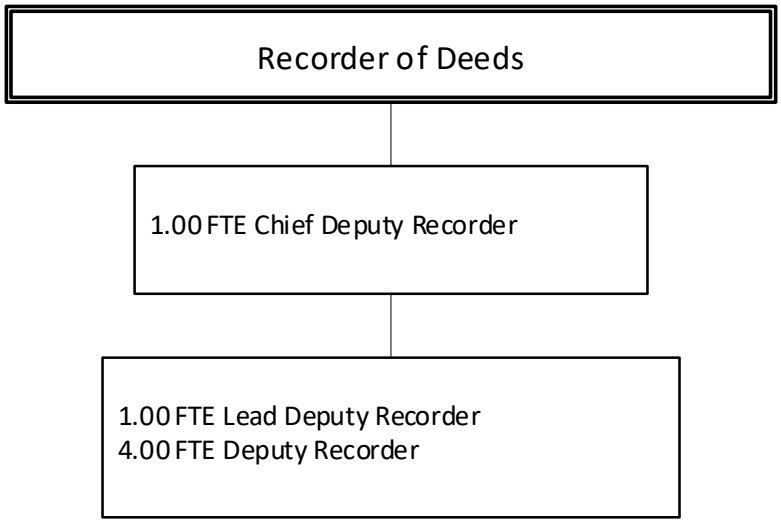
Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that forms the basis for the assessment and property tax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

Budget Highlights

General Fund (Dept. No. 1160): There are no significant changes to this budget.

Record Preservation Fund (Dept. No. 2800): The FY 2026 budget includes about $2,000 for additional security cameras. There are no other significant changes to this budget.

Organizational Chart



Recorder of Deeds

Annual Budget

1160 GF RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3315	MARRIAGE	19,174	18,000	20,894	19,000	0	19,000	5
	SUBTOTAL **********	19,174	18,000	20,894	19,000	0	19,000	6
	CHARGES FOR SERVICES							
3504	ONLINE COPIES	63,080	45,000	49,408	45,000	0	45,000	0
3510	COPIES/PUBLIC INFORMATION RQST	48,413	50,000	51,500	50,000	0	50,000	0
3562	REAL ESTATE FEES	456,606	425,000	495,000	445,000	0	445,000	4
	SUBTOTAL **********	568,099	520,000	595,908	540,000	0	540,000	4
	MISCELLANEOUS							
3850	UNCLAIMED FEES	126	0	0	0	0	0	0
3892	OVERAGE	9	0	18	0	0	0	0
	SUBTOTAL **********	135	0	18	0	0	0	0
	TOTAL REVENUES ******** **	**587,408**	**538,000**	**616,820**	**559,000**	**0**	**559,000**	**4**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	454,056	466,130	470,758	451,568	0	489,625	5
10110	OVERTIME	16	50	50	50	0	50	0
10200	FICA	33,280	35,152	34,520	34,548	0	37,460	6
10300	HEALTH INSURANCE	45,360	48,024	42,688	58,548	0	58,548	21
10310	COUNTY HSA CONTRIBUTION	6,000	7,200	6,250	7,500	0	7,500	4
10325	DISABILITY INSURANCE	1,385	1,654	1,572	1,625	0	1,625	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	11,907	12,606	11,206	12,606	0	12,606	0
10331	CNTY PD DEPENDENT PREM-DENTAL	662	662	651	367	0	367	44-
10350	LIFE INSURANCE	504	504	504	630	0	630	25
10375	DENTAL INSURANCE	2,940	2,940	2,614	2,940	0	2,940	0
10400	WORKERS COMP	653	597	611	632	0	632	5
10500	401(A) MATCH PLAN	4,025	3,640	3,800	4,252	0	4,252	16
10510	CERF-EMPLOYER PD CONTRIBUTION	7,240	7,321	7,960	7,159	0	9,793	33
	SUBTOTAL **********	568,028	586,480	583,184	582,425	0	626,028	7
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	760	810	620	730	0	730	9-
23000	OFFICE SUPPLIES	3,442	5,300	4,500	4,750	0	4,750	10-
23001	PRINTED MATERIALS	1,655	1,500	1,500	1,500	0	1,500	0
23850	UNTAGGED EQUIPMENT & TOOLS	798	250	1	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	627	1,800	1,200	0	0	0	100-
	SUBTOTAL **********	7,282	9,660	7,821	7,230	0	7,230	25-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	200	200	200	200	0	200	0
37200	REGISTRATION	585	600	1,025	800	0	800	33
37220	TRAVEL: TRAINING RELATED	703	800	1	800	0	800	0
	SUBTOTAL **********	1,488	1,600	1,226	1,800	0	1,800	12
	UTILITIES							
48000	TELEPHONES	1,039	1,150	1,030	1,080	0	1,080	6-
	SUBTOTAL **********	1,039	1,150	1,030	1,080	0	1,080	6-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,722	2,000	1,870	1,882	0	1,882	5-
	SUBTOTAL **********	1,722	2,000	1,870	1,882	0	1,882	6-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	103,827	127,639	127,639	125,130	0	125,130	1-
86896	SHORTAGE	0	50	0	50	0	50	0
	SUBTOTAL **********	103,827	127,689	127,639	125,180	0	125,180	2-
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	14,130	0	0	0	0	0	0
	SUBTOTAL **********	14,130	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**697,516**	**728,579**	**722,770**	**719,597**	**0**	**763,200**	**5**

Recorder of Deeds

2800 RECORD PRSVNT FUND ACTIVITY

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	73,737	70,000	78,000	72,000	0	72,000	2
	SUBTOTAL **********	73,737	70,000	78,000	72,000	0	72,000	3
	INTEREST							
3711	INT-OVERNIGHT	3,317	880	0	0	0	0	100-
3712	INT-LONG TERM INVEST	8,212	8,190	10,582	0	0	0	100-
3798	INC/DEC IN FV OF INVESTMENTS	19,357	0	0	0	0	0	0
	SUBTOTAL **********	30,886	9,070	10,582	0	0	0	100-
	OTHER FINANCING SOURCES							
3915	OTI: FROM CAPITAL PROJECT FUND	2,791	0	0	0	0	0	0
	SUBTOTAL **********	2,791	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**107,414**	**79,070**	**88,582**	**72,000**	**0**	**72,000**	**9-**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	6,414	6,500	1	6,800	0	6,800	4
23810	UNTAGGED HARDWARE AND SOFTWARE	3,103	0	1,000	0	5,466	5,466	0
	SUBTOTAL **********	9,517	6,500	1,001	6,800	5,466	12,266	89
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	230	230	230	230	0	230	0
37200	REGISTRATION	1,415	2,000	1,840	1,900	0	1,900	5-
37220	TRAVEL: TRAINING RELATED	5,208	6,400	5,400	6,800	0	6,800	6
	SUBTOTAL **********	6,853	8,630	7,470	8,930	0	8,930	3
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	22,000	22,000	22,000	22,000	0	22,000	0
71100	OUTSOURCED SERVICES	32,909	54,000	50,625	39,000	0	39,000	27-
71105	LEGAL SERVICES	0	2,000	1	2,000	0	2,000	0
71525	STORAGE CHARGES	5,696	6,240	6,530	7,130	0	7,130	14
	SUBTOTAL **********	60,605	84,240	79,156	70,130	0	70,130	17-
	OTHER							
86850	CONTINGENCY	0	241,500	0	250,000	0	250,000	3
	SUBTOTAL **********	0	241,500	0	250,000	0	250,000	4
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	8,500	8,500	0	0	0	100-
	SUBTOTAL **********	0	8,500	8,500	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**76,975**	**349,370**	**96,127**	**335,860**	**5,466**	**341,326**	**2-**

Decimal values have been truncated.

County Treasurer

Department Number 1140

Mission

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

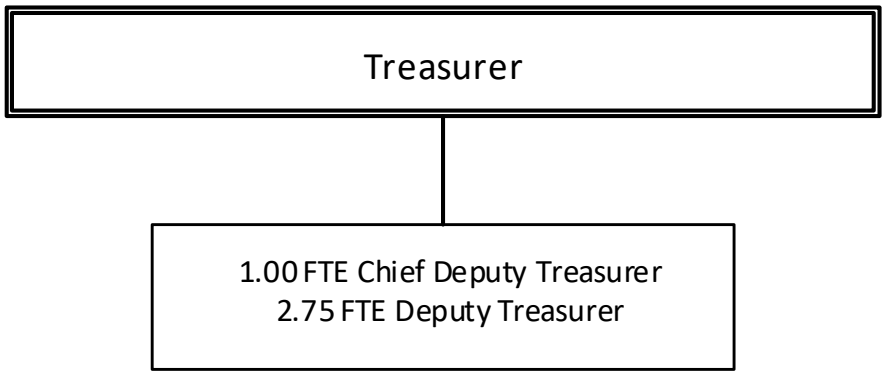
Budget Highlights

There are no other significant changes to this budget.

Personnel Detail

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Treasurer (Elected)	1.00	1.00	1.00	-
Chief Duputy Treasurer	1.00	1.00	1.00	-
Deputy Treasurer	1.75	2.75	2.75	-
Total FTEs	3.75	4.75	4.75	-
Overtime	$ 1,000	$ 500	$ 500	$ -

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	90	100	90	75	0	75	25-
	SUBTOTAL **********	90	100	90	75	0	75	25-
	INTEREST							
3711	INT-OVERNIGHT	284,015	131,960	290,000	120,000	0	120,000	9-
3712	INT-LONG TERM INVEST	692,128	917,265	917,250	800,000	0	800,000	12-
3798	INC/DEC IN FV OF INVESTMENTS	1,609,300	0	0	0	0	0	0
	SUBTOTAL **********	2,585,443	1,049,225	1,207,250	920,000	0	920,000	12-
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	9,317	7,736	6,300	7,820	0	7,820	1
	SUBTOTAL **********	9,317	7,736	6,300	7,820	0	7,820	1
	TOTAL REVENUES ******** **	**2,594,850**	**1,057,061**	**1,213,640**	**927,895**	**0**	**927,895**	**12-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	288,370	336,120	320,445	336,653	0	362,495	7
10110	OVERTIME	131	500	72	500	0	500	0
10200	FICA	21,374	25,518	23,601	25,792	0	27,769	8
10300	HEALTH INSURANCE	32,760	43,800	39,521	45,060	0	45,060	2
10310	COUNTY HSA CONTRIBUTION	2,400	2,400	1,300	1,500	0	1,500	37-
10325	DISABILITY INSURANCE	912	1,199	1,087	1,211	0	1,211	1
10330	CNTY PD DEPENDENT PREM-HEALTH	3,402	3,601	3,977	3,601	0	3,601	0
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	163	147	0	147	0
10350	LIFE INSURANCE	276	360	306	450	0	450	25
10375	DENTAL INSURANCE	1,680	2,100	1,855	2,100	0	2,100	0
10400	WORKERS COMP	427	468	376	472	0	472	0
10500	401(A) MATCH PLAN	2,675	3,250	2,775	3,037	0	3,037	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	5,770	6,661	6,501	6,733	0	7,260	8
	SUBTOTAL **********	360,324	426,124	401,979	427,256	0	455,602	7
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,135	3,500	2,500	3,500	0	3,500	0
23001	PRINTED MATERIALS	1,996	2,000	3,000	3,000	0	3,000	50
23850	UNTAGGED EQUIPMENT & TOOLS	0	220	120	350	120	470	113
23855	UNTAGGED FURNITURE/FIXTURES	0	800	700	500	0	500	37-
	SUBTOTAL **********	3,131	6,520	6,320	7,350	120	7,470	15
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	4,305	3,639	2,314	2,439	0	2,439	32-
37200	REGISTRATION	1,999	4,547	2,800	3,846	1,700	5,546	21
37220	TRAVEL: TRAINING RELATED	3,052	6,075	3,700	5,400	0	5,400	11-
	SUBTOTAL **********	9,356	14,261	8,814	11,685	1,700	13,385	6-
	UTILITIES							
48000	TELEPHONES	534	672	700	840	0	840	25
	SUBTOTAL **********	534	672	700	840	0	840	25
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	297	250	250	250	0	250	0
	SUBTOTAL **********	297	250	250	250	0	250	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	12,882	13,785	13,526	14,300	0	14,300	3
71000	NOTARY BONDS	0	0	50	50	0	50	0
71101	PROFESSIONAL SERVICES	0	7,125	1,125	7,125	0	7,125	0
71107	BANK/CREDIT CARD SERVICE FEES	11,895	16,000	12,000	18,000	0	18,000	12
	SUBTOTAL **********	24,777	36,910	26,701	39,475	0	39,475	7

County Treasurer

	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	27,381	33,660	33,660	32,999	0	32,999	1-
84010	RECEPTION/MEETINGS	0	360	120	360	0	360	0
86896	SHORTAGE	0	250	100	250	0	250	0
	SUBTOTAL **********	27,381	34,270	33,880	33,609	0	33,609	2-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	2,000	400	0	0	0	100-
	SUBTOTAL **********	0	2,000	400	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**425,800**	**521,007**	**479,044**	**520,465**	**1,820**	**550,631**	**6**

Decimal values have been truncated.

COUNTY OF BOONE
MISSOURI

Circuit Court Clerk – Combined Budget Summary

Description of Funding Sources

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

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

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

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

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

Circuit Court Clerk Summary

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
100	1221	GF Circuit Clerk	$ 614,538	$ 688,182	$ 290,349	$ 421,440	$ 9,000	$ 720,789
286	2860	Garnishment Fee Fund Cir Clerk	69,038	1,300	-	18,400	-	18,400
		Total	$ 683,576	$ 689,482	$ 290,349	$ 439,840	$ 9,000	$ 739,189

Personnel Summary

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Senior Court Clerk*	1.00	1.00	1.00	-
Court Clerk*	3.00	3.40	4.00	0.60
Court Clerk*	1.00	1.00	-	(1.00)
Total FTEs	5.00	5.40	5.00	(0.40)

* Position title changed for 2026 budget - see commission directed changes

Circuit Court Clerk

Department Number 1221, 2860

Mission

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

The State of Missouri pays the salary and benefits of 43.00 permanent FTEs (including the Circuit Clerk). The County funds five additional positions (as shown on the Personnel Detail information) for a total of 48.00 FTEs. The Circuit Court Clerk's appointing authority for state employees includes an additional 3 FTE's which are assigned to Circuit Court Services (1210). The County provides the courthouse facility as well as funding for all non-personnel operating costs.

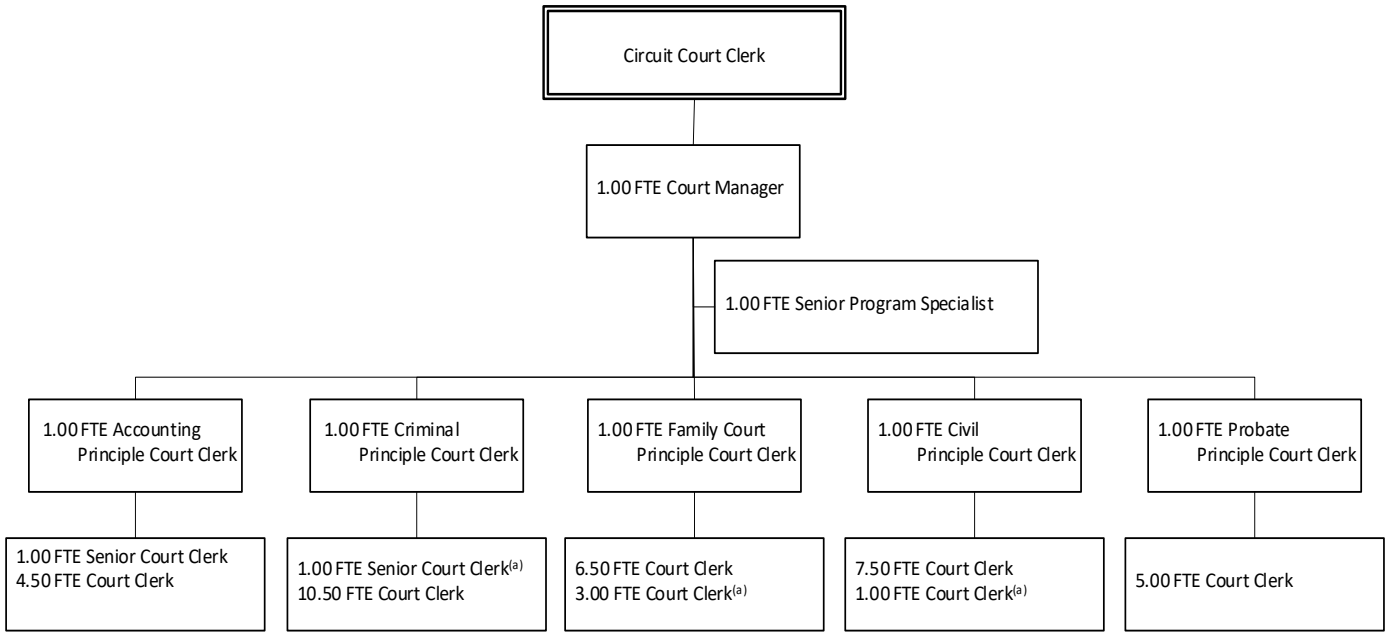
Budget Highlights

General Fund (Dept. No. 1221): In the FY 2026 budget there is $9,000 in funding to replace Computer Equipment. There are no other significant changes to the budget.

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

Circuit Court Clerk

Organizational Chart



All positions are State-funded unless otherwise noted.

FTE's funded by State of Missouri:	43.00
FTE's funded by Boone County:	
(a) General Revenue (Dept 1221)	5.00
Total FTE's:	48.00

Circuit Court Clerk

Annual Budget

1221 GF CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	3,843	3,770	3,770	5,678	0	5,678	50
3469	STATE REIMB-CRIMINAL COSTS	2,763	2,000	2,540	2,600	0	2,600	30
	SUBTOTAL **********	6,606	5,770	6,310	8,278	0	8,278	43
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	11,452	14,000	9,317	10,000	0	10,000	28-
3569	OTHER FEES	382	600	500	500	0	500	16-
3570	CIRCUIT CLERK FEES	64,480	53,000	57,550	53,000	0	53,000	0
	SUBTOTAL **********	76,314	67,600	67,367	63,500	0	63,500	6-
	INTEREST							
3710	INTEREST	96,611	50,000	95,616	50,000	0	50,000	0
	SUBTOTAL **********	96,611	50,000	95,616	50,000	0	50,000	0
	TOTAL REVENUES ******** **	**179,531**	**123,370**	**169,293**	**121,778**	**0**	**121,778**	**1-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	199,420	206,870	203,468	199,513	0	210,662	1
10110	OVERTIME	215	0	19	0	0	0	0
10200	FICA	14,568	15,400	14,905	15,262	0	16,116	4
10300	HEALTH INSURANCE	40,154	42,540	43,868	45,060	0	45,060	5
10310	COUNTY HSA CONTRIBUTION	3,600	3,600	2,039	1,500	0	1,500	58-
10325	DISABILITY INSURANCE	632	724	710	718	0	718	0
10330	CNTY PD DEPENDENT PREM-HEALTH	4,415	5,994	6,069	5,994	0	5,994	0
10331	CNTY PD DEPENDENT PREM-DENTAL	110	110	224	220	0	220	100
10350	LIFE INSURANCE	352	360	372	450	0	450	25
10375	DENTAL INSURANCE	2,092	2,100	2,086	2,100	0	2,100	0
10400	WORKERS COMP	300	261	256	279	0	279	6
10500	401(A) MATCH PLAN	1,085	2,600	1,289	3,037	0	3,037	16
10510	CERF-EMPLOYER PD CONTRIBUTION	3,993	4,026	3,938	3,990	0	4,213	4
	SUBTOTAL **********	270,936	284,585	279,243	278,123	0	290,349	2
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	11,488	12,000	12,000	14,000	0	14,000	16
23001	PRINTED MATERIALS	7,195	9,390	9,390	10,000	0	10,000	6
23018	PRINTER SUPPLIES	2,969	5,500	5,500	5,500	0	5,500	0
23810	UNTAGGED HARDWARE AND SOFTWARE	5,842	629	629	6,500	0	6,500	933
23850	UNTAGGED EQUIPMENT & TOOLS	125	1,000	1,000	1,000	0	1,000	0
23855	UNTAGGED FURNITURE/FIXTURES	5,680	4,500	4,107	4,500	0	4,500	0
	SUBTOTAL **********	33,299	33,019	32,626	41,500	0	41,500	26
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	999	1,600	1,600	1,800	0	1,800	12
37200	REGISTRATION	2,619	3,200	3,200	3,200	0	3,200	0
37220	TRAVEL: TRAINING RELATED	5,443	7,500	7,500	7,500	0	7,500	0
	SUBTOTAL **********	9,061	12,300	12,300	12,500	0	12,500	2
	UTILITIES							
48000	TELEPHONES	7,978	4,200	4,200	4,200	0	4,200	0
	SUBTOTAL **********	7,978	4,200	4,200	4,200	0	4,200	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	12,804	11,000	11,045	12,000	0	12,000	9
60200	EQUIP REPAIRS/MAINTENANCE	0	400	400	400	0	400	0
	SUBTOTAL **********	12,804	11,400	11,445	12,400	0	12,400	9
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	25,000	25,000	25,000	25,000	0	25,000	0
71525	STORAGE CHARGES	1,761	2,000	2,000	2,000	0	2,000	0
71526	DISPOSAL SERVICES	4,290	4,800	4,800	4,800	0	4,800	0
	SUBTOTAL **********	31,051	31,800	31,800	31,800	0	31,800	0

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	249,409	302,036	302,036	319,040	0	319,040	5
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	75	75	0	0	0	100-
	SUBTOTAL ******************	249,409	302,111	302,111	319,040	0	319,040	6
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	15,871	14,457	0	0	0	100-
92301	REPLC COMPUTER HDWR	0	0	0	0	9,000	9,000	0
	SUBTOTAL ******************	0	15,871	14,457	0	9,000	9,000	43-
	TOTAL EXPENDITURES ***** **	**614,538**	**695,286**	**688,182**	**699,563**	**9,000**	**720,789**	**4**

2860 GARNISHMENT FEE FUND CIR CLERK

286 CIRCUIT CLERK GARNISHMENT FEE

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3570	CIRCUIT CLERK FEES	19,738	17,000	17,000	17,000	0	17,000	0
	SUBTOTAL ******************	19,738	17,000	17,000	17,000	0	17,000	0
	INTEREST							
3711	INT-OVERNIGHT	294	90	90	90	0	90	0
3712	INT-LONG TERM INVEST	734	655	655	655	0	655	0
3798	INC/DEC IN FV OF INVESTMENTS	1,724	0	0	0	0	0	0
	SUBTOTAL ******************	2,752	745	745	745	0	745	0
	MISCELLANEOUS							
3892	OVERAGE	0	100	100	100	0	100	0
	SUBTOTAL ******************	0	100	100	100	0	100	0
	TOTAL REVENUES ******** **	**22,490**	**17,845**	**17,845**	**17,845**	**0**	**17,845**	**0**
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	65,189	15,000	0	15,000	0	15,000	0
	SUBTOTAL ******************	65,189	15,000	0	15,000	0	15,000	0
	OTHER							
83200	FEES & COMMISSIONS	0	0	0	0	400	400	0
84010	RECEPTION/MEETINGS	341	1,000	1,000	2,000	0	2,000	100
86896	SHORTAGE	80	1,000	300	1,000	0	1,000	0
	SUBTOTAL ******************	421	2,000	1,300	3,000	400	3,400	70
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	3,428	0	0	0	0	0	0
	SUBTOTAL ******************	3,428	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**69,038**	**17,000**	**1,300**	**18,000**	**400**	**18,400**	**8**

Decimal values have been truncated.

13th Judicial Court Services – Combined Budget Summary

Description of Funding Sources

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

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

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

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

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

Circuit Court Summary

- Juvenile Justice Preservation Fund
  - Juvenile Court (2870)
  - Juvenile Detention (2871)

- Law Enforcement Services Fund (Prop L)
  - Adult Court - Alternative Sentencing Programs (2904)
  - Adult Court – Court Operations (2908)

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

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

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
Adult Court:								
100	1210	GF Court Operations	$ 2,316,774	$ 3,126,541	$ 2,253,800	$ 949,293	$ 226,040	$ 3,429,133
100	1230	GF Jury Costs	103,604	127,158	-	118,400	-	118,400
100	1244	GF Court Ops Grants	76,465	69,396	-	-	-	-
282	2820	FmSrv&Just Fd Court Operations	2,486	5,038	-	16,850	-	16,850
283	2830	Drug Court Fund Drug Court	114,866	227,805	-	236,165	-	236,165
283	2831	Drug Court Fund Veterans Court	7,068	7,163	13,622	12,660	-	26,282
285	2850	Admin Just Fd Court Operations	11,493	10,765	-	18,485	11,700	30,185
290	2904	LEST Alt Sentencing Programs	309,655	-	-	-	-	-
290	2908	LEST Court Ops/Alt Sent Prog	197,989	-	-	-	-	-
		Subtotal	$ 3,140,400	$ 3,573,866	$ 2,267,422	$ 1,351,853	$ 237,740	$ 3,857,015
Juvenile Court:								
100	1241	GF Juvenile Office	548,142	692,864	222,565	490,344	22,550	735,459
100	1243	GF Juvenile Grants	130,464	292,969	126,651	-	-	126,651
282	2821	FmSrv&Just Fd Juvenile Office	20,542	109,728	-	120,000	-	120,000
287	2870	JJ Prsrvtn Juvenile Office	56,132	29,785	22,488	66,300	-	88,788
		Subtotal	755,280	1,125,346	371,704	676,644	22,550	1,070,898
Juvenile Detention:								
100	1242	GF Juvenile Detention	634,163	689,944	206,752	289,813	7,850	504,415
287	2871	JJ Prsrvtn Juvenile Detention	58,865	70,444	67,907	50,950	-	118,857
		Subtotal	693,028	760,388	274,659	340,763	7,850	623,272
		Total	$ 4,588,708	$ 5,459,600	$ 2,913,785	$ 2,369,260	$ 268,140	$ 5,551,185

Circuit Court Summary

Personnel Summary

Position Title	2024	2025	Departmental Funding Source Full-time Equivalent Positions 1210	1241	1242	1243	1244	1245	2831	2870	2871	2026 Total	Change
Adult Court Operations:													
Deputy Court Administrator	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Court Marshal	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Deputy Court Marshal II	-	-	-	-	-	-	-	-	-	-	-	-	-
Deputy Court Marshal	6.00	7.00	7.00	-	-	-	-	-	-	-	-	7.00	-
Security Officer	3.00	3.00	3.00	-	-	-	-	-	-	-	-	3.00	-
Supervisor, Court Services	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Court Services Officer*	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Court Services Officer	3.00	3.00	3.00	-	-	-	-	-	-	-	-	3.00	-
Jury Supervisor	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Supervisor, Information Technology	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Programmer Analyst, Court Services	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Computer Information Technologist	2.00	2.00	2.00	-	-	-	-	-	-	-	-	2.00	-
Administrative Assistant*	2.00	2.00	2.00	-	-	-	-	-	-	-	-	2.00	-
Budget Coordinator*	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Deputy Court Marshal Pool	0.36	-	-	-	-	-	-	-	-	-	-	-	-
Jury Assistant*	0.73	0.73	0.73	-	-	-	-	-	-	-	-	0.73	-
Domestic Assault Court Coordinator	0.80	0.80	-	-	-	-	-	-	-	-	-	-	(0.80) b
Veterans Court Mentor Coordinator	0.25	0.25	-	-	-	-	-	-	0.25	-	-	0.25	-
Treatment Court Case Manager	-	-	-	-	-	-	-	-	-	-	-	-	-
Treatment Court Administrator*	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Account Coordinator*	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Administrative Assistant*	1.00	1.00	1.00	-	-	-	-	-	-	-	-	1.00	-
Subtotal	30.14	30.78	29.73	-	-	-	-	-	0.25	-	-	29.98	(0.80)
Juvenile Court Operations:													
Program Assistant Pool	1.92	1.92	-	1.92	-	-	-	-	-	-	-	1.92	-
Associate Legal Counsel	1.00	1.00	-	1.00	-	-	-	-	-	-	-	1.00	-
Legal Assistant I*	1.50	1.50	-	1.00	-	-	-	-	-	0.50	-	1.50	-
Deputy Juvenile Officer	2.00	2.00	-	-	-	1.00	-	-	-	-	-	1.00	(1.00) a
Subtotal	6.42	6.42	-	3.92	-	1.00	-	-	-	0.50	-	5.42	(1.00)
Juvenile Detention Operations:													
Administrative Assistant*	0.75	0.75	-	-	0.75	-	-	-	-	-	-	0.75	-
Program Assistant Pool	2.21	2.21	-	-	2.21	-	-	-	-	-	-	2.21	-
Teacher	0.11	0.11	-	-	0.11	-	-	-	-	-	-	0.11	-
Security Officer Pool	0.12	0.12	-	-	0.12	-	-	-	-	-	-	0.12	-
Transportation Program Assistant*	0.75	0.75	-	-	0.75	-	-	-	-	-	-	0.75	-
Senior Fac Maint Technician	1.00	-	-	-	-	-	-	-	-	-	-	-	-
Art Instructor	0.24	0.24	-	-	0.24	-	-	-	-	-	-	0.24	-
Grounds Maintenance Worker I	0.03	-	-	-	-	-	-	-	-	-	-	-	-
Coordinator of Training & Prog	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	-
Court Grant Funded Temp I/II	3.00	3.00	-	-	-	0.75	-	-	-	-	-	0.75	(2.25)
Subtotal	9.21	8.18	-	-	4.18	0.75	-	-	-	-	1.00	5.93	(2.25)
Total FTEs	45.77	45.38	29.73	3.92	4.18	1.75	-	-	0.25	0.50	1.00	41.33	(4.05)
Overtime	$ 12,000	$ 20,000	$ 25,000	$ -	$ 7,200	$ -	$ -	$ -	$ -	$ -	$ -	$ 32,200	$ 12,200
Holiday	$ 3,700	$ 3,700	$ -	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,000	$ (2,700)

a The FTE total reflects partial year grant funded status (2 DJO positions funded for one-half of the fiscal year). FTE total will be adjusted after the granting agency approves the grant and the County Commission amends the budget.

b This is a grant funded position and the funding agency had not yet awarded the grant as of Final Budget approval. The grant has since been awarded and the appropriations for the position will be added to the budget through the Budget Amendment process.

* Position title changed for 2026 budget - see commission directed changes

Adult Court Operations

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

Mission

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

The13th Judicial Circuit Court, comprised of Boone and Callaway Counties, is a state trial court of general jurisdiction. Adult Court Operations encompass the following case types: misdemeanor, felony, traffic, civil, small claims, domestic relations, probate, and mental health. Adult Court Operations budget includes appropriations for a variety of costs: court operations; various alternative sentencing programs; courthouse security; technology for court offices and courtrooms; and jury administration.

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

Budget Highlights

Court processes changed due to COVID in that many people continue to take advantage of appearing for court by video appearance. This appears to be an ongoing trend as video court is believed to be here for good. Because video court options are here to stay, we continuing to work to equip more courtrooms with video capabilities. Currently each docket involves people in person and people by video appearance. Courtroom technology is expensive to add and replace and technology seems to update very quickly. In the 2024 legislative period, the Governor approved the budget which included adding a new circuit judge to the 13th Circuit

There are very few changes to the budget in FY 2026. 12 new Portable Radios have been added to the budget to be utilized for the new 800MHz radio network that is currently being constructed. The budgeted amount for the radios are $86,640.

Grants: the adopted budget reflects personnel and other expenditures attributable to the current grant or contract period only; the budget does not assume renewal or continuation of the grant. The revenue and expenditure budgets are amended during the year as each grant is renewed or as new grants are obtained. Because the grants' fiscal years differ from the County's fiscal year, the current budget year

reflects partial year amounts only. However, prior year revenue and expenditure amounts reflect grant and contract amounts for the entire year and considers renewals and extensions. The Grants Table included in the following pages summarizes grants and/or contracts currently in force for Adult Court Operations which have been included in the annual budget. The table includes the FTE level funded by each grant, presented on an annualized basis.

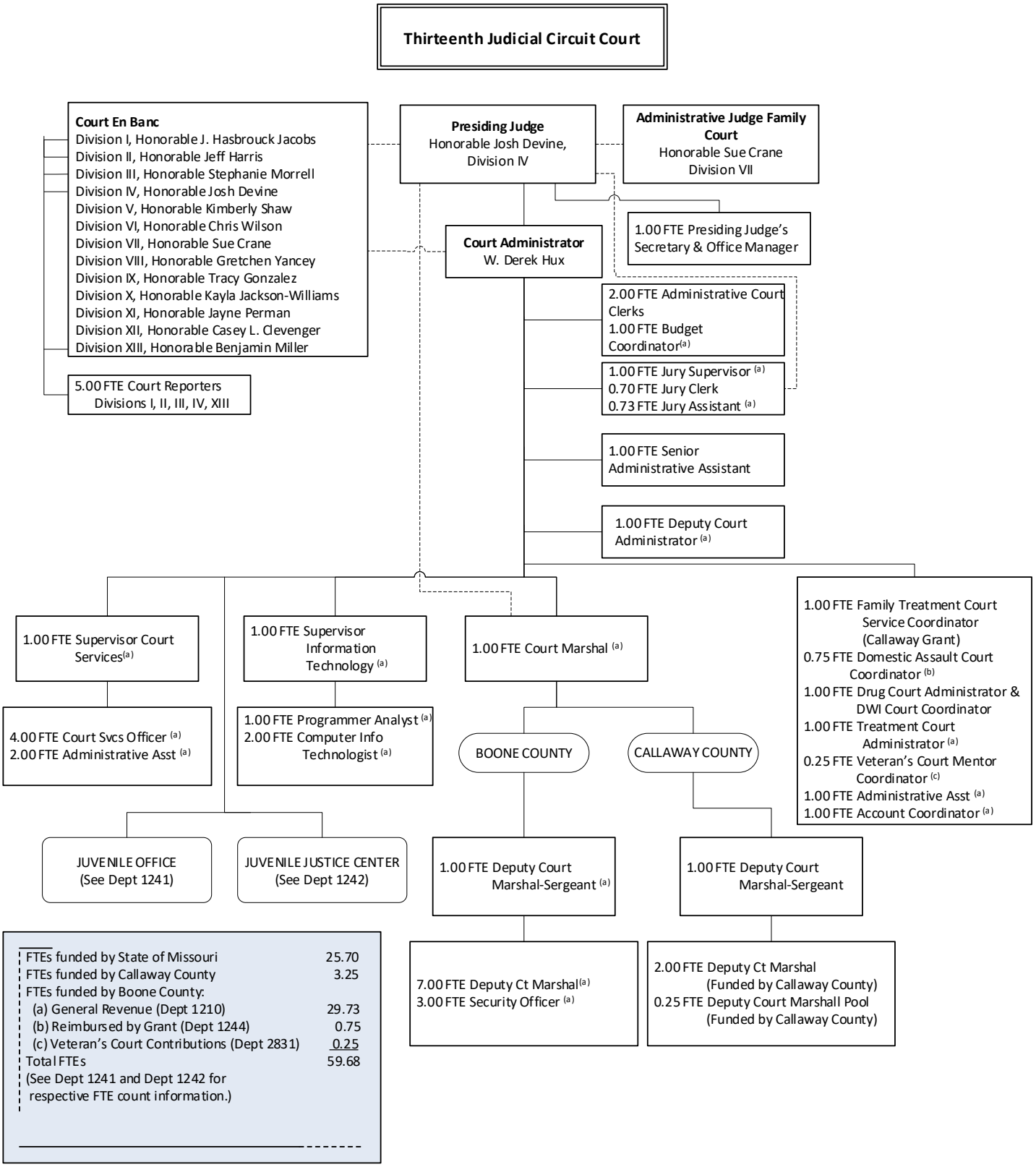
Adult Court Operations

Performance Measures

	2024 Actual	2025 Estimated	2026 Projected
Court Marshal			
Juries Reporting	38	49	50
Jury Trial Days	70	97	100
Hours Marshals Spent in Court	5,072	5,100	5,100
Court Marshal Arrests	347	325	325
Court Marshal Commits	117	125	125
Number of Persons Through Security Screening	117,995	122,313	120,000
*Impacted due to staff shortages			
Court Services			
Investigations Initiated	2,072	2,704	2,700
Bond Investigations Initiated	1,430	1,808	1,800
Bond Supervision Cases Assigned	325	294	300
Community Service Hours Worked	4,866	3,906	4,000
Home Detention Days	6,653	8,299	8,000
Probation Cases Assigned	360	375	375
Drug Court Admissions by year			
Drug Court - Diversion Program	20	18	25
Drug Court - Probation Program	33	96	50
DWI Court - Diversion	0	0	0
DWI Court - Probation	13	27	20
Co-Occuring Court - Diversion	8	13	15
Co-Occuring Court - Probation	41	55	30
Total Participants	115	209	140
Drug Court and DWI Fees Collected			
Drug Court & Co-Occuring Court	$26,067	$39,359	$41,040
DWI Court	$28,279	$11,810	$14,535
Veterans Court Admissions by year			
Diversion Program	3	0	1
Probation Program	13	12	7
Total Admissions	16	12	8
Mental Health Court Admissions			
Diversion Program	4	5	4
Probation Program	9	12	15
Total Admissions	13	17	19

Adult Court Operations

Organizational Chart



Adult Court Operations

Grants

Title	Current Term	Required Match
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) ▪ Funds a Batterers' Intervention Program (MEND) through an agreement with Pathways & TMT Consulting ▪ Funds 0.75 FTE Domestic Assault Court Coordinator, position #1940050029	January 1, 2026 to December 31, 2027 Origination: 2009	25% Match – Made from contributions made to the Family Counseling Center of Missouri

Adult Court Operations

Annual Budget

1210 GF COURT OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	714	2,408	500	500	0	500	79-
3469	STATE REIMB-CRIMINAL COSTS	3,173	2,500	3,743	3,000	0	3,000	20
3471	REIMBURSEMENT CALLAWAY	72,562	72,507	72,507	72,507	0	72,507	0
3473	CHG. OF VENUE REIMB.-I.G.	0	500	250	250	0	250	50-
	SUBTOTAL **********	76,449	77,915	77,000	76,257	0	76,257	2-
	CHARGES FOR SERVICES							
3524	HOME DETENTION PER DIEM	50,356	56,000	39,014	40,000	0	40,000	28-
3581	DRUG COURT FEES	-1,212	100	0	0	0	0	100-
	SUBTOTAL **********	49,144	56,100	39,014	40,000	0	40,000	29-
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	446,525	446,525	577,708	0	664,348	48
3890	MISCELLANEOUS	0	100	101	100	0	100	0
	SUBTOTAL **********	0	446,625	446,626	577,808	0	664,448	49
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	10,692	8,000	0	0	0	0	100-
	SUBTOTAL **********	10,692	8,000	0	0	0	0	100-
	TOTAL REVENUES ******** **	**136,285**	**588,640**	**562,640**	**694,065**	**0**	**780,705**	**33**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,121,815	1,617,186	1,439,155	1,568,777	0	1,719,771	6
10110	OVERTIME	14,917	25,000	19,505	25,000	0	25,000	0
10200	FICA	83,571	123,330	107,979	121,923	0	133,475	8
10300	HEALTH INSURANCE	131,041	213,960	188,820	212,700	0	212,700	0
10310	COUNTY HSA CONTRIBUTION	11,350	16,800	23,376	22,500	0	22,500	33
10325	DISABILITY INSURANCE	3,517	5,603	4,740	5,534	0	5,534	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	22,984	29,997	38,283	28,084	0	28,084	6-
10331	CNTY PD DEPENDENT PREM-DENTAL	561	956	1,529	957	0	957	0
10350	LIFE INSURANCE	1,441	2,088	1,759	2,610	0	2,610	25
10375	DENTAL INSURANCE	6,295	10,500	8,653	10,500	0	10,500	0
10400	WORKERS COMP	14,694	18,544	20,117	21,149	0	21,149	14
10500	401(A) MATCH PLAN	8,130	15,210	9,870	17,617	0	17,617	15
10501	LAW ENFORCE 401(A) MATCH PLAN	400	15,170	2,982	0	0	19,607	29
10510	CERF-EMPLOYER PD CONTRIBUTION	21,166	29,830	27,225	29,472	0	34,296	14
10600	UNEMPLOYMENT BENEFITS	1,920	0	0	0	0	0	0
	SUBTOTAL **********	1,443,802	2,124,174	1,893,993	2,066,823	0	2,253,800	6
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	0	100	100	100	0	100	0
22500	SUBSCRIPTIONS/PUBLICATIONS	1,266	462	108	200	0	200	56-
23000	OFFICE SUPPLIES	7,330	7,800	7,800	8,750	0	8,750	12
23001	PRINTED MATERIALS	0	0	0	500	0	500	0
23007	COURT REPORTER SUPPLIES	972	200	55	1,200	0	1,200	500
23015	COMPUTER SUPPLIES	221	750	750	750	0	750	0
23016	MEDIA STORAGE SUPPLIES	107	200	200	200	0	200	0
23018	PRINTER SUPPLIES	870	1,100	2,000	2,500	0	2,500	127
23027	WORK/INCENTIVE SUPPLIES	0	800	1,018	0	0	0	100-
23036	SAFETY SUPPLIES & EQUIPMENT	295	400	633	500	0	500	25
23050	OTHER SUPPLIES	229	0	0	0	0	0	0
23200	AMMUNITION	4,009	5,010	5,010	5,010	0	5,010	0
23300	UNIFORMS	5,827	13,542	13,542	13,610	0	13,610	0
23305	UNIFORM MAINTENANCE	243	1,620	1,620	1,620	0	1,620	0
23350	SPECIAL PROGRAM SUPPLIES	0	300	1,476	0	0	0	100-
23501	MEDICINE & MED SUPPLIES/EQUIP	0	1,075	1,075	1,075	0	1,075	0
23810	UNTAGGED HARDWARE AND SOFTWARE	1,345	6,340	7,848	4,570	5,600	10,170	60
23830	REPLC COMPUTER HARDWARE <$1000	3,204	2,150	3,150	3,150	1,050	4,200	95
23850	UNTAGGED EQUIPMENT & TOOLS	708	1,640	1,640	640	1,650	2,290	39
23855	UNTAGGED FURNITURE/FIXTURES	2,566	3,750	3,750	3,000	3,000	6,000	60
	SUBTOTAL **********	29,192	47,239	51,775	47,375	11,300	58,675	24

Adult Court Operations

	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,115	2,135	2,135	2,135	0	2,135	0
37200	REGISTRATION	1,610	7,800	10,800	12,000	0	12,000	53
37220	TRAVEL: TRAINING RELATED	4,755	13,700	15,700	17,000	0	17,000	24
	SUBTOTAL ******************	7,480	23,635	28,635	31,135	0	31,135	32
	UTILITIES							
48000	TELEPHONES	12,916	7,500	13,000	15,000	0	15,000	100
48002	DATA COMMUNICATIONS	19,214	21,312	21,312	21,312	0	21,312	0
48050	MOBILE DEVICE SERVICE	805	900	900	900	0	900	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	0	2,160	2,160	0
48100	NATURAL GAS	0	2,300	2,000	2,000	0	2,000	13-
48200	ELECTRICITY	0	5,400	5,400	5,750	0	5,750	6
48300	WATER	0	430	430	430	0	430	0
48500	STORM WATER UTILITY	0	225	225	225	0	225	0
48600	SEWER USE	0	350	350	350	0	350	0
	SUBTOTAL ******************	32,935	38,417	43,617	45,967	2,160	48,127	25
	VEHICLE EXPENSE							
59000	FUEL	58	100	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	36	150	205	200	0	200	33
59105	TIRES	0	0	546	0	0	0	0
	SUBTOTAL ******************	94	250	851	300	0	300	20
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,564	7,656	9,650	9,850	0	9,850	28
60200	EQUIP REPAIRS/MAINTENANCE	466	3,100	6,100	5,500	0	5,500	77
	SUBTOTAL ******************	5,030	10,756	15,750	15,350	0	15,350	43
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	5,673	6,420	6,420	6,420	4,300	10,720	66
71100	OUTSOURCED SERVICES	313	43,000	20,791	35,000	0	35,000	18-
71101	PROFESSIONAL SERVICES	171,313	164,000	233,488	180,000	0	180,000	9
71105	LEGAL SERVICES	33,950	47,840	69,210	32,532	19,000	51,532	7
71600	EQUIP LEASES & METER CHRG	28,101	34,914	34,914	30,914	0	30,914	11-
	SUBTOTAL ******************	239,350	296,174	364,823	284,866	23,300	308,166	4
	OTHER							
83100	AWARDS	0	500	238	1,000	0	1,000	100
83810	INTERFUND SERVICES USED	23	55	149	84	0	84	52
83815	FACILITIES INTERNAL SERVC CHRG	321,532	435,081	435,081	456,031	0	456,031	4
84010	RECEPTION/MEETINGS	0	250	150	250	0	250	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	4,335	4,000	5,246	5,250	0	5,250	31
84700	WITNESS EXPENSES	0	200	0	200	0	200	0
84801	TRANSCRIPTS-CIVIL	0	200	0	200	0	200	0
85710	TRAVEL-OTHER	2,377	4,025	4,025	4,025	0	4,025	0
86300	TESTING	216	20,500	16,359	20,500	0	20,500	0
	SUBTOTAL ******************	328,483	464,811	461,248	487,540	0	487,540	5
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	10,692	0	0	0	0	0	0
91200	BUILDINGS & IMPROVEMENTS	0	8,000	0	0	8,000	0	100-
91301	COMPUTER HARDWARE	200,536	127,000	127,000	0	112,000	112,000	11-
92000	REPLCMENT OFFICE EQUIP	0	0	5,299	0	11,600	11,600	0
92100	REPLCMENT FURN & FIXTURES	2,847	3,000	3,000	0	10,500	10,500	250
92300	REPLCMENT MACH & EQUIP	0	0	0	0	0	86,640	0
92301	REPLC COMPUTER HDWR	16,334	130,550	130,550	0	5,300	5,300	95-
	SUBTOTAL ******************	230,409	268,550	265,849	0	147,400	226,040	16-
	TOTAL EXPENDITURES ***** **	**2,316,775**	**3,274,006**	**3,126,541**	**2,979,356**	**184,160**	**3,429,133**	**5**

1230 GF JURY COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3469	STATE REIMB-CRIMINAL COSTS	7,212	5,500	7,272	7,000	0	7,000	27
3473	CHG. OF VENUE REIMB.-I.G.	0	3,000	0	3,000	0	3,000	0
	SUBTOTAL ******************	7,212	8,500	7,272	10,000	0	10,000	18

Adult Court Operations

	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	167	1,500	0	1,500	0	1,500	0
	SUBTOTAL **********	167	1,500	0	1,500	0	1,500	0
	TOTAL REVENUES ******** **	**7,379**	**10,000**	**7,272**	**11,500**	**0**	**11,500**	**15**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	167	300	189	500	0	500	66
23001	PRINTED MATERIALS	3,512	4,400	3,500	3,500	0	3,500	20-
	SUBTOTAL **********	3,679	4,700	3,689	4,000	0	4,000	15-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	400	400	400	0	400	0
71501	PARKING	10,322	11,000	11,000	12,000	0	12,000	9
	SUBTOTAL **********	10,322	11,400	11,400	12,400	0	12,400	9
	OTHER							
84000	FOOD/LODGING JURIES	14,743	30,000	21,995	17,000	0	17,000	43-
84001	JURORS PAYMENTS	74,860	87,100	90,074	85,000	0	85,000	2-
	SUBTOTAL **********	89,603	117,100	112,069	102,000	0	102,000	13-
	TOTAL EXPENDITURES ***** **	**103,604**	**133,200**	**127,158**	**118,400**	**0**	**118,400**	**11-**

1244 GF COURT OPS GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	63,646	79,905	59,577	0	0	0	100-
	SUBTOTAL **********	63,646	79,905	59,577	0	0	0	100-
	TOTAL REVENUES ******** **	**63,646**	**79,905**	**59,577**	**0**	**0**	**0**	**100-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	34,522	34,847	30,427	31,683	0	0	100-
10200	FICA	2,535	2,597	2,196	2,423	0	0	100-
10300	HEALTH INSURANCE	7,865	8,004	7,815	8,004	0	0	100-
10310	COUNTY HSA CONTRIBUTION	600	1,200	1,184	1,500	0	0	100-
10325	DISABILITY INSURANCE	136	122	142	114	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	567	3,601	441	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	25	147	17	0	0	0	100-
10350	LIFE INSURANCE	74	72	68	90	0	0	100-
10375	DENTAL INSURANCE	234	420	48	0	0	0	100-
10400	WORKERS COMP	914	611	549	659	0	0	100-
10500	401(A) MATCH PLAN	725	650	559	607	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	690	679	600	633	0	0	100-
	SUBTOTAL **********	48,887	52,950	44,046	45,713	0	0	100-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	27,578	30,395	25,350	0	0	0	100-
	SUBTOTAL **********	27,578	30,395	25,350	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**76,465**	**83,345**	**69,396**	**45,713**	**0**	**0**	**100-**

Adult Court Operations

2820 FMSRV&JUST FD COURT OPERATIONS

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	180	0	0	0	0	0	0
3575	FAMILY COURT FEES	23,868	25,000	21,869	22,000	0	22,000	12-
	SUBTOTAL **********	24,048	25,000	21,869	22,000	0	22,000	12-
	INTEREST							
3711	INT-OVERNIGHT	1,483	150	869	200	0	200	33
3712	INT-LONG TERM INVEST	3,669	2,870	4,995	3,000	0	3,000	4
3798	INC/DEC IN FV OF INVESTMENTS	8,659	0	0	0	0	0	0
	SUBTOTAL **********	13,811	3,020	5,864	3,200	0	3,200	6
	MISCELLANEOUS							
3890	MISCELLANEOUS	720	700	0	700	0	700	0
	SUBTOTAL **********	720	700	0	700	0	700	0
	TOTAL REVENUES ******** **	**38,579**	**28,720**	**27,733**	**25,900**	**0**	**25,900**	**10-**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	50	0	50	0	50	0
23001	PRINTED MATERIALS	195	200	0	200	0	200	0
	SUBTOTAL **********	195	250	0	250	0	250	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,250	1,250	1,250	0	1,250	0
37200	REGISTRATION	0	4,250	2,304	4,250	0	4,250	0
37220	TRAVEL: TRAINING RELATED	2,292	10,350	784	10,350	0	10,350	0
	SUBTOTAL **********	2,292	15,850	4,338	15,850	0	15,850	0
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	750	700	750	0	750	0
	SUBTOTAL **********	0	750	700	750	0	750	0
	TOTAL EXPENDITURES ***** **	**2,487**	**16,850**	**5,038**	**16,850**	**0**	**16,850**	**0**

2830 DRUG COURT FUND DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	71,602	172,200	172,200	175,000	0	175,000	1
	SUBTOTAL **********	71,602	172,200	172,200	175,000	0	175,000	2
	CHARGES FOR SERVICES							
3581	DRUG COURT FEES	22,692	15,000	37,424	35,000	0	35,000	133
3584	DRUG COURT FEES - DWI	30,665	28,000	23,472	25,000	0	25,000	10-
	SUBTOTAL **********	53,357	43,000	60,896	60,000	0	60,000	40
	INTEREST							
3711	INT-OVERNIGHT	1,505	1,145	1,035	1,300	0	1,300	13
3712	INT-LONG TERM INVEST	3,725	4,095	4,766	3,500	0	3,500	14-
3798	INC/DEC IN FV OF INVESTMENTS	8,721	0	0	0	0	0	0
	SUBTOTAL **********	13,951	5,240	5,801	4,800	0	4,800	8-
	MISCELLANEOUS							
3890	MISCELLANEOUS	0	100	0	50	0	50	50-
	SUBTOTAL **********	0	100	0	50	0	50	50-
	TOTAL REVENUES ******** **	**138,910**	**220,540**	**238,897**	**239,850**	**0**	**239,850**	**9**

Adult Court Operations

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	339	1,200	1,200	1,200	0	1,200	0
23015	COMPUTER SUPPLIES	0	100	0	100	0	100	0
23016	MEDIA STORAGE SUPPLIES	0	25	0	25	0	25	0
23018	PRINTER SUPPLIES	0	200	152	200	0	200	0
23027	WORK/INCENTIVE SUPPLIES	8,916	6,400	6,400	8,250	0	8,250	28
23350	SPECIAL PROGRAM SUPPLIES	3,652	3,750	3,750	4,000	0	4,000	6
23501	MEDICINE & MED SUPPLIES/EQUIP	1,482	2,500	2,500	2,000	0	2,000	20-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	200	0	200	0	200	0
23830	REPLC COMPUTER HARDWARE <$1000	1,288	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	137	100	0	100	0	100	0
	SUBTOTAL ******************	15,814	14,475	14,002	16,075	0	16,075	11
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	180	950	360	240	0	240	74-
37200	REGISTRATION	7,140	7,500	6,555	8,800	0	8,800	17
37220	TRAVEL: TRAINING RELATED	11,633	12,500	14,067	13,000	0	13,000	4
	SUBTOTAL ******************	18,953	20,950	20,982	22,040	0	22,040	5
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	10,500	5,250	5,250	5,250	0	5,250	0
71100	OUTSOURCED SERVICES	26,200	136,986	130,000	130,000	0	130,000	5-
71101	PROFESSIONAL SERVICES	0	200	0	200	0	200	0
71105	LEGAL SERVICES	26,335	45,000	42,000	45,000	0	45,000	0
	SUBTOTAL ******************	63,035	187,436	177,250	180,450	0	180,450	4-
	OTHER							
83100	AWARDS	1,524	3,000	2,800	6,000	0	6,000	100
84010	RECEPTION/MEETINGS	2,960	1,000	2,908	1,600	0	1,600	60
86300	TESTING	12,583	10,000	9,863	10,000	0	10,000	0
	SUBTOTAL ******************	17,067	14,000	15,571	17,600	0	17,600	26
	TOTAL EXPENDITURES ***** **	**114,869**	**236,861**	**227,805**	**236,165**	**0**	**236,165**	**0**

2831 DRUG COURT FUND VETERANS COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3581	DRUG COURT FEES	137	250	1,100	1,000	0	1,000	300
	SUBTOTAL ******************	137	250	1,100	1,000	0	1,000	300
	TOTAL REVENUES ******** ** **	**137**	**250**	**1,100**	**1,000**	**0**	**1,000**	**300**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	865	11,520	2,644	10,732	0	12,220	6
10200	FICA	66	881	203	821	0	935	6
10400	WORKERS COMP	34	207	13	223	0	223	7
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	244	0
	SUBTOTAL ******************	965	12,608	2,860	11,776	0	13,622	8
	MATERIALS & SUPPLIES							
23027	WORK/INCENTIVE SUPPLIES	250	600	600	750	0	750	25
23350	SPECIAL PROGRAM SUPPLIES	0	100	100	100	0	100	0
	SUBTOTAL ******************	250	700	700	850	0	850	21
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	60	310	60	60	0	60	80-
37200	REGISTRATION	2,295	2,300	795	2,800	0	2,800	21
37220	TRAVEL: TRAINING RELATED	3,235	6,600	2,100	7,000	0	7,000	6
	SUBTOTAL ******************	5,590	9,210	2,955	9,860	0	9,860	7
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	1,000	198	500	0	500	50-
	SUBTOTAL ******************	0	1,000	198	500	0	500	50-

Adult Court Operations

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83100	AWARDS	108	250	250	500	0	500	100
84010	RECEPTION/MEETINGS	156	200	200	400	0	400	100
85710	TRAVEL-OTHER	0	50	0	50	0	50	0
86300	TESTING	0	500	0	500	0	500	0
	SUBTOTAL ******************	264	1,000	450	1,450	0	1,450	45
	TOTAL EXPENDITURES ***** **	**7,069**	**24,518**	**7,163**	**24,436**	**0**	**26,282**	**7**

2850 ADMIN JUST FD COURT OPERATIONS

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3560	COLLECTION FEES	9,302	9,000	12,834	10,000	0	10,000	11
	SUBTOTAL ******************	9,302	9,000	12,834	10,000	0	10,000	11
	INTEREST							
3711	INT-OVERNIGHT	143	90	93	90	0	90	0
3712	INT-LONG TERM INVEST	354	330	429	275	0	275	16-
3798	INC/DEC IN FV OF INVESTMENTS	848	0	0	0	0	0	0
	SUBTOTAL ******************	1,345	420	522	365	0	365	13-
	TOTAL REVENUES ******** **	**10,647**	**9,420**	**13,356**	**10,365**	**0**	**10,365**	**10**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	121	100	100	100	0	100	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	500	0	0	500	500	0
23830	REPLC COMPUTER HARDWARE <$1000	0	900	1,154	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	88	250	0	250	0	250	0
23855	UNTAGGED FURNITURE/FIXTURES	618	0	0	0	0	0	0
	SUBTOTAL ******************	827	1,750	1,254	350	500	850	51-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	600	435	435	435	0	435	0
37200	REGISTRATION	1,355	5,000	1,100	2,500	0	2,500	50-
37220	TRAVEL: TRAINING RELATED	6,020	10,000	5,000	5,000	0	5,000	50-
	SUBTOTAL ******************	7,975	15,435	6,535	7,935	0	7,935	49-
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	1,326	4,000	957	4,000	0	4,000	0
	SUBTOTAL ******************	1,326	4,000	957	4,000	0	4,000	0
	OTHER							
83100	AWARDS	221	1,200	324	1,200	0	1,200	0
84010	RECEPTION/MEETINGS	1,144	2,500	572	2,500	0	2,500	0
86850	CONTINGENCY	0	5,000	0	2,000	0	2,000	60-
	SUBTOTAL ******************	1,365	8,700	896	5,700	0	5,700	34-
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	0	1,250	1,123	0	11,700	11,700	836
	SUBTOTAL ******************	0	1,250	1,123	0	11,700	11,700	836
	TOTAL EXPENDITURES ***** **	**11,493**	**31,135**	**10,765**	**17,985**	**12,200**	**30,185**	**3-**

2904 LEST ALT SENTENCING PROGRAMS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3581	DRUG COURT FEES	31	0	0	0	0	0	0
	SUBTOTAL ******************	31	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**31**	**0**	**0**	**0**	**0**	**0**	**0**

Adult Court Operations

	PERSONAL SERVICES							
10100	SALARIES & WAGES	152,574	0	0	0	0	0	0
10200	FICA	10,900	0	0	0	0	0	0
10300	HEALTH INSURANCE	23,940	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	1,200	0	0	0	0	0	0
10325	DISABILITY INSURANCE	478	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	5,953	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	258	0	0	0	0	0	0
10350	LIFE INSURANCE	193	0	0	0	0	0	0
10375	DENTAL INSURANCE	1,260	0	0	0	0	0	0
10400	WORKERS COMP	1,629	0	0	0	0	0	0
10500	401(A) MATCH PLAN	2,025	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,052	0	0	0	0	0	0
	SUBTOTAL ******************	203,462	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	174	0	0	0	0	0	0
23000	OFFICE SUPPLIES	231	0	0	0	0	0	0
23027	WORK/INCENTIVE SUPPLIES	1,000	0	0	0	0	0	0
23036	SAFETY SUPPLIES & EQUIPMENT	25	0	0	0	0	0	0
23350	SPECIAL PROGRAM SUPPLIES	859	0	0	0	0	0	0
23501	MEDICINE & MED SUPPLIES/EQUIP	371	0	0	0	0	0	0
23830	REPLC COMPUTER HARDWARE <$1000	644	0	0	0	0	0	0
23855	UNTAGGED FURNITURE/FIXTURES	559	0	0	0	0	0	0
	SUBTOTAL ******************	3,863	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	240	0	0	0	0	0	0
37200	REGISTRATION	2,025	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	12,614	0	0	0	0	0	0
	SUBTOTAL ******************	14,879	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	1,313	0	0	0	0	0	0
48100	NATURAL GAS	1,705	0	0	0	0	0	0
48200	ELECTRICITY	5,586	0	0	0	0	0	0
48300	WATER	419	0	0	0	0	0	0
48500	STORM WATER UTILITY	215	0	0	0	0	0	0
48600	SEWER USE	303	0	0	0	0	0	0
	SUBTOTAL ******************	9,541	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	159	0	0	0	0	0	0
	SUBTOTAL ******************	159	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	27,679	0	0	0	0	0	0
	SUBTOTAL ******************	27,679	0	0	0	0	0	0
	OTHER							
83100	AWARDS	80	0	0	0	0	0	0
83815	FACILITIES INTERNAL SERVC CHRG	31,717	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	415	0	0	0	0	0	0
86300	TESTING	17,861	0	0	0	0	0	0
	SUBTOTAL ******************	50,073	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**309,656**	**0**	**0**	**0**	**0**	**0**	**0**

Adult Court Operations

2908 LEST COURT OPS/ALT SENT PROG

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	150,043	0	0	0	0	0	0
10110	OVERTIME	2,074	0	0	0	0	0	0
10200	FICA	11,549	0	0	0	0	0	0
10300	HEALTH INSURANCE	23,016	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	1,500	0	0	0	0	0	0
10325	DISABILITY INSURANCE	536	0	0	0	0	0	0
10350	LIFE INSURANCE	228	0	0	0	0	0	0
10375	DENTAL INSURANCE	1,226	0	0	0	0	0	0
10400	WORKERS COMP	2,926	0	0	0	0	0	0
10500	401(A) MATCH PLAN	1,850	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	3,042	0	0	0	0	0	0
	SUBTOTAL **********	197,990	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**197,990**	**0**	**0**	**0**	**0**	**0**	**0**

Decimal values have been truncated.

Juvenile Court Operations

Department Number 1241, 1243, 2821, 2870

Mission

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

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

Budget Highlights

There are no significant changes to this budget.

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

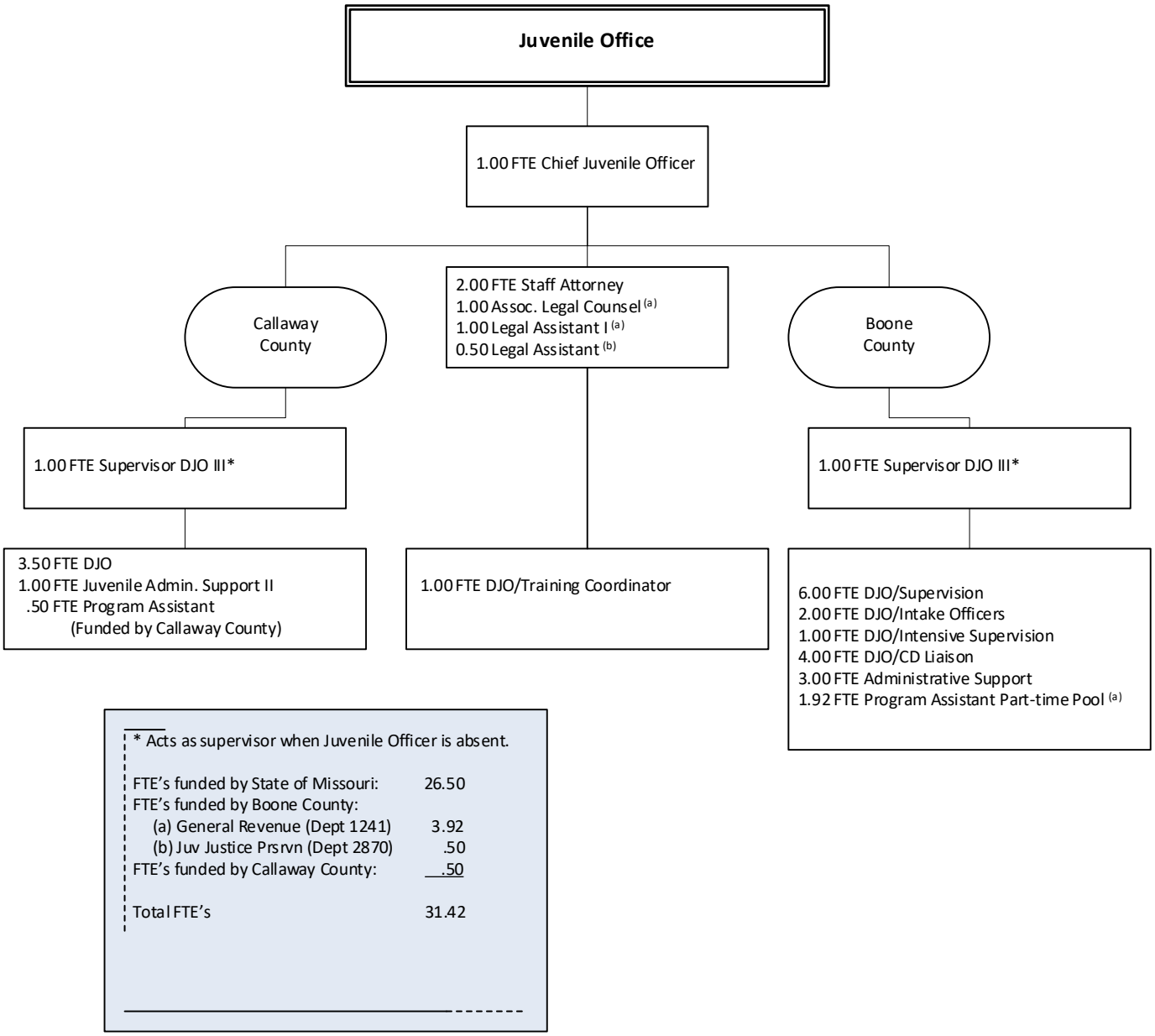
Performance Measures

	2024 Actual	2025 Estimated	2026 Projected
Number of Total Referrals	1656	1690	1600
Number of New and Supplemental Filings	741	575	600
Number of Cases Disposed	700	625	625
Average Supervision Caseload Per Officer (a)	32	27	30

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

Juvenile Court Operations

Organizational Chart



* Acts as supervisor when Juvenile Officer is absent.

FTE's funded by State of Missouri:	26.50
FTE's funded by Boone County:	
(a) General Revenue (Dept 1241)	3.92
(b) Juv Justice Prsrvn (Dept 2870)	.50
FTE's funded by Callaway County:	.50
Total FTE's	31.42

Juvenile Court Operations

Grants

Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program ▪ Provides services to at-risk youth and families through Moral Recognition Therapy (MRT) ▪ Funds 2.0 FTE DJO, position #1942210027 & 1942210028	July 1, 2025 to June 30, 2026 Origination: 1995	No required match.
Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF) ▪ Funds for Supervised Visitation program	July 1, 2025 to June 30, 2026 Origination: 2009	No match required
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator ▪ Funds meals at meetings and training	October 15, 2025 to September 30, 2026 Origination: 2009	No match required
Juvenile Justice Assistance Program Office of State Courts Administrator ▪ Intensive Crisis Intervention Services, Home-Monitoring, ▪ Mental Health & Trauma, Contractual services for VOCA-JJCA programming in Detention & Vitality Rising & Mentoring program in detention	July 1, 2025 to June 30, 2026 Origination: 2017 & 2024	No match required

Juvenile Court Operations

Annual Budget

1241 GF JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3471	REIMBURSEMENT CALLAWAY	1,175	2,384	1,721	2,200	0	2,200	7-
	SUBTOTAL **********	1,175	2,384	1,721	2,200	0	2,200	8-
	TOTAL REVENUES ******** **	**1,175**	**2,384**	**1,721**	**2,200**	**0**	**2,200**	**8-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	123,319	174,475	152,256	168,979	0	184,755	5
10110	OVERTIME	37	0	26	0	0	0	0
10200	FICA	9,422	13,177	11,586	12,926	0	14,134	7
10300	HEALTH INSURANCE	11,928	16,008	16,354	17,268	0	17,268	7
10310	COUNTY HSA CONTRIBUTION	650	2,400	1,255	1,500	0	1,500	37-
10325	DISABILITY INSURANCE	230	393	347	381	0	381	3-
10350	LIFE INSURANCE	102	144	126	180	0	180	25
10375	DENTAL INSURANCE	663	840	827	840	0	840	0
10500	401(A) MATCH PLAN	1,075	1,300	1,085	1,215	0	1,215	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	2,292	0
	SUBTOTAL **********	147,426	208,737	183,862	203,289	0	222,565	7
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	138	300	300	200	0	200	33-
23000	OFFICE SUPPLIES	2,336	2,750	2,750	2,750	0	2,750	0
23001	PRINTED MATERIALS	1,119	1,000	1,000	1,000	0	1,000	0
23015	COMPUTER SUPPLIES	39	100	0	100	0	100	0
23016	MEDIA STORAGE SUPPLIES	86	125	243	200	0	200	60
23018	PRINTER SUPPLIES	0	500	100	250	0	250	50-
23027	WORK/INCENTIVE SUPPLIES	0	200	200	200	0	200	0
23036	SAFETY SUPPLIES & EQUIPMENT	10	50	50	50	0	50	0
23350	SPECIAL PROGRAM SUPPLIES	0	600	0	500	0	500	16-
23400	FOOD	4	300	0	250	0	250	16-
23501	MEDICINE & MED SUPPLIES/EQUIP	0	200	345	200	0	200	0
23810	UNTAGGED HARDWARE AND SOFTWARE	1,985	500	360	750	0	750	50
23830	REPLC COMPUTER HARDWARE <$1000	9,222	900	900	0	950	950	5
23850	UNTAGGED EQUIPMENT & TOOLS	60	600	600	500	0	500	16-
23855	UNTAGGED FURNITURE/FIXTURES	1,292	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL **********	16,291	9,625	8,348	8,450	950	9,400	2-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,320	1,755	1,823	1,755	0	1,755	0
37200	REGISTRATION	615	2,500	1,500	1,500	0	1,500	40-
37220	TRAVEL: TRAINING RELATED	934	4,000	2,500	2,500	0	2,500	37-
	SUBTOTAL **********	2,869	8,255	5,823	5,755	0	5,755	30-
	UTILITIES							
48000	TELEPHONES	5,344	3,000	1,878	2,000	0	2,000	33-
48050	MOBILE DEVICE SERVICE	1,628	1,800	2,008	2,400	0	2,400	33
	SUBTOTAL **********	6,972	4,800	3,886	4,400	0	4,400	8-
	VEHICLE EXPENSE							
59000	FUEL	1,980	1,600	1,266	1,600	0	1,600	0
59100	VEHICLE REPAIRS/MAINTENANCE	264	600	551	500	0	500	16-
59105	TIRES	0	200	0	200	0	200	0
	SUBTOTAL **********	2,244	2,400	1,817	2,300	0	2,300	4-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,616	3,000	1,521	3,000	0	3,000	0
	SUBTOTAL **********	1,616	3,000	1,521	3,000	0	3,000	0
	CONTRACTUAL SERVICES							
71000	NOTARY BONDS	0	55	90	0	0	0	100-
71100	OUTSOURCED SERVICES	200	7,000	1,818	5,000	0	5,000	28-
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	3,500	0
71105	LEGAL SERVICES	224,177	242,000	242,000	273,860	0	273,860	13
71600	EQUIP LEASES & METER CHRG	1,572	4,200	206	2,000	0	2,000	52-
	SUBTOTAL **********	229,449	256,755	247,614	284,360	0	284,360	11

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83810	INTERFUND SERVICES USED	206	250	250	250	0	250	0
83815	FACILITIES INTERNAL SERVC CHRG	140,032	169,580	237,396	179,129	0	179,129	5
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	300	0	0	0	0	100-
84801	TRANSCRIPTS-CIVIL	0	1,500	30	500	0	500	66-
85600	EXTRADITION EXPENSE	0	0	1,223	0	0	0	0
85710	TRAVEL-OTHER	92	500	331	500	0	500	0
86300	TESTING	948	750	763	750	0	750	0
	SUBTOTAL ******************	141,278	172,880	239,993	181,129	0	181,129	5
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	17,600	17,600	0
92301	REPLC COMPUTER HDWR	0	0	0	0	4,950	4,950	0
	SUBTOTAL ******************	0	0	0	0	22,550	22,550	0
	TOTAL EXPENDITURES ***** **	**548,145**	**666,452**	**692,864**	**692,683**	**23,500**	**735,459**	**10**

1243 GF JUVENILE GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	3,669	358,283	171,448	0	0	0	100-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	114,011	195,333	99,000	48,598	0	48,598	75-
	SUBTOTAL ******************	117,680	553,616	270,448	48,598	0	48,598	91-
	TOTAL REVENUES ******** **	**117,680**	**553,616**	**270,448**	**48,598**	**0**	**48,598**	**91-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	85,830	240,725	181,222	246,196	0	96,882	59-
10110	OVERTIME	3,371	0	1,413	0	0	0	0
10200	FICA	6,774	18,245	13,631	18,834	0	7,412	59-
10300	HEALTH INSURANCE	8,295	33,276	20,641	43,800	0	15,582	53-
10310	COUNTY HSA CONTRIBUTION	1,200	3,600	1,710	3,000	0	3,000	16-
10325	DISABILITY INSURANCE	166	859	679	855	0	855	0
10330	CNTY PD DEPENDENT PREM-HEALTH	259	6,304	3,662	3,601	0	900	85-
10331	CNTY PD DEPENDENT PREM-DENTAL	11	369	263	257	0	64	82-
10350	LIFE INSURANCE	84	360	287	450	0	158	56-
10375	DENTAL INSURANCE	459	1,680	1,230	2,100	0	735	56-
10500	401(A) MATCH PLAN	825	2,990	1,743	3,037	0	1,063	64-
10510	CERF-EMPLOYER PD CONTRIBUTION	88	0	0	0	0	0	0
	SUBTOTAL ******************	107,362	308,408	226,481	322,130	0	126,651	59-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	1,500	0	0	0	0	100-
23001	PRINTED MATERIALS	0	300	300	0	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	250	0	0	0	0	100-
	SUBTOTAL ******************	0	2,050	300	0	0	0	100-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,200	0	0	0	0	100-
37200	REGISTRATION	0	3,000	1,610	0	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	12,000	3,900	0	0	0	100-
	SUBTOTAL ******************	0	16,200	5,510	0	0	0	100-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	1,440	0	0	0	0	100-
71100	OUTSOURCED SERVICES	0	58,996	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	10,823	156,670	51,500	0	0	0	100-
71600	EQUIP LEASES & METER CHRG	11,417	6,659	4,360	0	0	0	100-
	SUBTOTAL ******************	22,240	223,765	55,860	0	0	0	100-
	OTHER							
84010	RECEPTION/MEETINGS	863	3,696	730	0	0	0	100-
85710	TRAVEL-OTHER	0	2,600	0	0	0	0	100-
	SUBTOTAL ******************	863	6,296	730	0	0	0	100-

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	4,088	4,088	0	0	0	100-
	SUBTOTAL **********	0	4,088	4,088	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**130,465**	**560,807**	**292,969**	**322,130**	**0**	**126,651**	**77-**

2821 FMSRV&JUST FD JUVENILE OFFICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3575	FAMILY COURT FEES	3,796	4,500	3,964	4,000	0	4,000	11-
3579	FAMILY COURT FEES-JUVENILE OFF	5,425	8,000	7,344	7,250	0	7,250	9-
	SUBTOTAL **********	9,221	12,500	11,308	11,250	0	11,250	10-
	TOTAL REVENUES ******** **	**9,221**	**12,500**	**11,308**	**11,250**	**0**	**11,250**	**10-**
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	1,363	14,000	8,000	11,000	0	11,000	21-
71105	LEGAL SERVICES	19,180	108,280	101,728	9,000	100,000	109,000	0
	SUBTOTAL **********	20,543	122,280	109,728	20,000	100,000	120,000	2-
	TOTAL EXPENDITURES ***** **	**20,543**	**122,280**	**109,728**	**20,000**	**100,000**	**120,000**	**2-**

2870 JJ PRSRVTN JUVENILE OFFICE

287 JUVENILE JUSTICE PRSRVTN FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	83,328	0	92,801	0	0	0	0
	SUBTOTAL **********	83,328	0	92,801	0	0	0	0
	CHARGES FOR SERVICES							
3569	OTHER FEES	33,800	28,000	30,513	30,000	0	30,000	7
	SUBTOTAL **********	33,800	28,000	30,513	30,000	0	30,000	7
	INTEREST							
3711	INT-OVERNIGHT	1,375	615	827	750	0	750	21
3712	INT-LONG TERM INVEST	3,356	3,275	4,466	2,250	0	2,250	31-
3798	INC/DEC IN FV OF INVESTMENTS	7,582	0	0	0	0	0	0
	SUBTOTAL **********	12,313	3,890	5,293	3,000	0	3,000	23-
	TOTAL REVENUES ******** **	**129,441**	**31,890**	**128,607**	**33,000**	**0**	**33,000**	**3**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	5,452	18,512	10,613	18,512	0	20,509	10
10110	OVERTIME	4	0	0	0	0	0	0
10200	FICA	417	1,416	812	1,416	0	1,569	10
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	410	0
	SUBTOTAL **********	5,873	19,928	11,425	19,928	0	22,488	13
	MATERIALS & SUPPLIES							
23027	WORK/INCENTIVE SUPPLIES	39	200	0	500	0	500	150
	SUBTOTAL **********	39	200	0	500	0	500	150
	UTILITIES							
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	0	10,800	10,800	0
	SUBTOTAL **********	0	0	0	0	10,800	10,800	0

Juvenile Court Operations

	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	50,220	40,000	18,360	55,000	0	55,000	37
	SUBTOTAL **********	50,220	40,000	18,360	55,000	0	55,000	38
	TOTAL EXPENDITURES ***** **	**56,132**	**60,128**	**29,785**	**75,428**	**10,800**	**88,788**	**48**

Decimal values have been truncated.

Juvenile Detention Operations

Department Number 1242, 2871

Mission

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

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

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

Budget Highlights

JJC continues to see juveniles from other circuits who tend to stay for longer periods of time, this results in both higher revenue and higher expenses in certain lines. On July 1, 2021, "Raise the Age" went into effective which allows 17-year-old juveniles to be at JJC. Also, the law changed which allows juveniles who are certified to stand trial as an adult to remain in juvenile detention until they reach the age of 18 unless there is a hearing and it is determined that juvenile should be in the jail. This has resulted in an increase in the number of youths held, and those youth are being held for a longer period of time. In some cases, revenue is expected to offset costs associated with this from other circuits.

There are no significant changes for FY 2026.

Additionally, there are two committees, the Juvenile Justice & Child Welfare Committee and the Detention Standards Committee, that are currently working on juvenile justice and detention issues, including funding requests to the Circuit Court Budget Committee. An area that could impact the budget includes increasing the state-paid staffing to allow utilization of available bed space at the facility. While this could generate revenue, there would be additional costs associated with food and resident supplies. Another request is for the state to assume the funding of detention staff that are currently funded by the county.

Juvenile Detention Operations

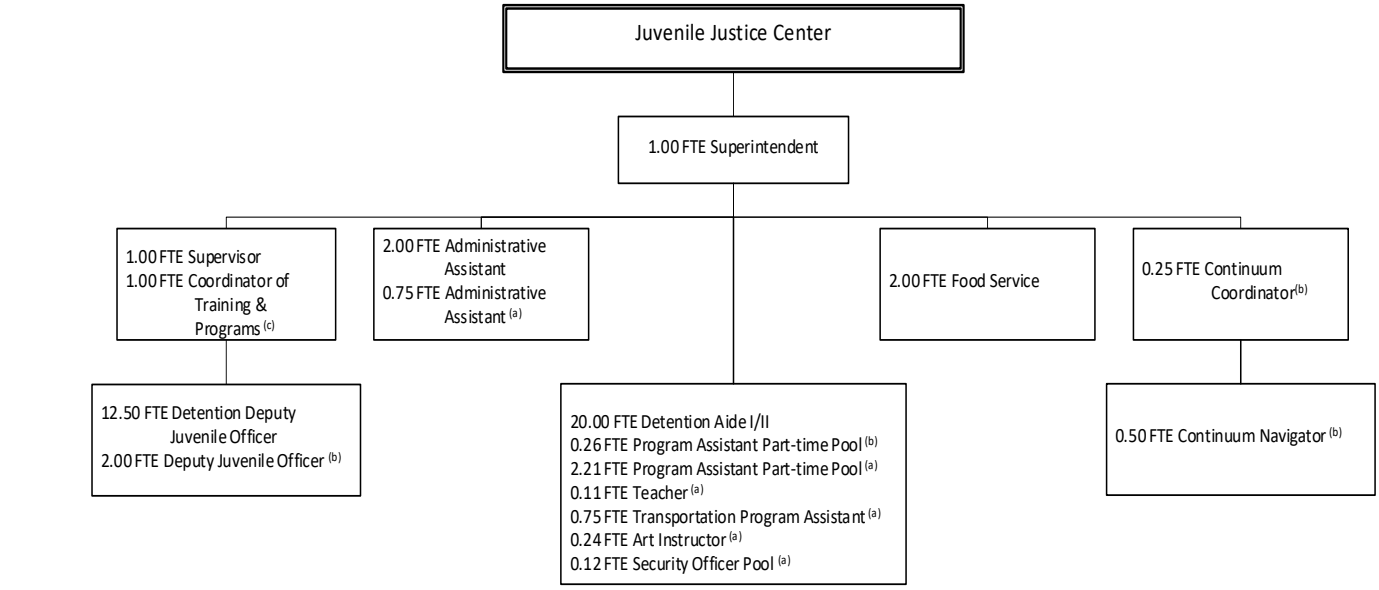
Performance Measures

	2024 Actual	2025 Estimated	2026 Projected
Admissions			
In Circuit	144	76	80
Post-Certified Youth*	8	6	8
All Residents	229	148	170
Average Length of Stay			
In Circuit	36.1	53.5	55.0
Post-Certified Youth*	98.3	54.3	75.0
All Residents	32.9	39.6	41.0
Average Daily Population			
In Circuit	14.3	11.3	9.9
Post-Certified Youth*	2.0	2.1	2.5
All Residents	20.6	17.6	16.4

Rasie the Age came into effect on July 1, 2021
Certified youth will also start to be held in the center

Juvenile Detention Operations

Organizational Chart



FTE's funded by State of Missouri:	38.50
FTE's funded by Boone County:	
(a) General Revenue (Dept 1242)	4.18
(b) Reimbursed by Grant (Dept 1243)	3.01
(c) Juv. Justice Prsrvtn (Dept 2871)	1.00
Total FTE's	46.69

Juvenile Detention Operations

Annual Budget

1242 GF JUVENILE DETENTION

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3410	FED REIMB - USDA	52,220	43,000	48,262	48,000	0	48,000	11
3411	FEDERAL GRANT REIMBURSE	8,726	8,000	7,800	8,000	0	8,000	0
3422	REIMB/REV- OTHER GOVT/CIRCUITS	90,784	78,000	71,126	90,000	0	90,000	15
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	100	255	100	0	100	0
3471	REIMBURSEMENT CALLAWAY	21,084	40,000	25,000	40,000	0	40,000	0
3475	DYS CONTRACTS	51,604	50,000	50,000	50,000	0	50,000	0
3477	STATE REIMB-DEL CHIL HOME	129,642	80,000	94,537	120,000	0	120,000	50
	SUBTOTAL **********	354,060	299,100	296,980	356,100	0	356,100	19
	CHARGES FOR SERVICES							
3523	PER DIEM PARENTAL PAYMENT	202	300	100	100	0	100	66-
3555	MEAL REIMBURSEMENT	728	800	800	800	0	800	0
	SUBTOTAL **********	930	1,100	900	900	0	900	18-
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	438,225	77,192	361,034	0	361,034	17-
3891	DIVIDENDS/REBATES	1,780	900	900	1,000	0	1,000	11
	SUBTOTAL **********	1,780	439,125	78,092	362,034	0	362,034	18-
	TOTAL REVENUES ******** **	**356,770**	**739,325**	**375,972**	**719,034**	**0**	**719,034**	**3-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	165,842	147,317	148,983	144,177	0	159,242	8
10110	OVERTIME	0	0	0	3,600	0	3,600	0
10111	OVERTIME 1.0	0	3,600	0	0	0	3,600	0
10120	HOLIDAY WORKED	3,265	0	1,671	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	530	1,000	274	1,000	0	1,000	0
10200	FICA	12,609	11,140	11,207	11,381	0	12,809	14
10300	HEALTH INSURANCE	19,064	16,008	16,275	16,008	0	16,008	0
10310	COUNTY HSA CONTRIBUTION	1,200	2,400	815	3,000	0	3,000	25
10325	DISABILITY INSURANCE	268	187	257	185	0	185	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	651	3,601	3,662	3,601	0	3,601	0
10331	CNTY PD DEPENDENT PREM-DENTAL	28	147	150	147	0	147	0
10350	LIFE INSURANCE	164	144	170	180	0	180	25
10375	DENTAL INSURANCE	1,065	840	855	840	0	840	0
10500	401(A) MATCH PLAN	1,230	1,430	1,066	1,215	0	1,215	15-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,325	0
10600	UNEMPLOYMENT BENEFITS	0	0	2,429	0	0	0	0
	SUBTOTAL **********	205,916	187,814	187,814	185,334	0	206,752	10
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	67	75	0	75	0	75	0
23000	OFFICE SUPPLIES	1,514	2,062	2,000	2,062	0	2,062	0
23001	PRINTED MATERIALS	190	100	0	230	0	230	130
23015	COMPUTER SUPPLIES	0	50	0	50	0	50	0
23018	PRINTER SUPPLIES	203	1,500	255	750	0	750	50-
23025	RESIDENT SUPPLIES	2,259	2,800	2,800	4,000	0	4,000	42
23030	KITCHEN SUPPLIES	751	750	838	850	0	850	13
23031	CUSTODIAL SUPPLIES	5,869	4,500	4,500	5,350	0	5,350	18
23035	REPAIR/MAINTENANCE SUPPLIES	14,007	19,500	19,000	6,575	0	6,575	66-
23036	SAFETY SUPPLIES & EQUIPMENT	153	100	100	100	0	100	0
23350	SPECIAL PROGRAM SUPPLIES	555	1,070	0	500	0	500	53-
23400	FOOD	38,903	40,000	40,000	40,000	10,000	50,000	25
23501	MEDICINE & MED SUPPLIES/EQUIP	1,370	1,060	1,060	1,100	0	1,100	3
23810	UNTAGGED HARDWARE AND SOFTWARE	0	670	0	500	0	500	25-
23830	REPLC COMPUTER HARDWARE <$1000	2,285	900	0	0	1,050	1,050	16
23850	UNTAGGED EQUIPMENT & TOOLS	1,130	1,200	458	750	0	750	37-
23855	UNTAGGED FURNITURE/FIXTURES	36	740	0	700	0	700	5-
	SUBTOTAL **********	69,292	77,077	71,011	63,592	11,050	74,642	3-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	150	150	150	150	0	150	0
37200	REGISTRATION	445	1,200	1,200	2,000	1,000	3,000	150
37220	TRAVEL: TRAINING RELATED	0	2,000	1,000	2,000	0	2,000	0
	SUBTOTAL **********	595	3,350	2,350	4,150	1,000	5,150	54

Juvenile Detention Operations

	UTILITIES							
48000	TELEPHONES	3,579	4,000	2,732	3,000	0	3,000	25-
48002	DATA COMMUNICATIONS	2,100	2,100	2,100	2,000	0	2,000	4-
48050	MOBILE DEVICE SERVICE	487	550	550	550	0	550	0
48100	NATURAL GAS	10,917	17,500	16,470	15,000	0	15,000	14-
48200	ELECTRICITY	25,666	25,000	25,000	27,000	0	27,000	8
48300	WATER	3,165	2,700	3,142	3,300	0	3,300	22
48400	SOLID WASTE	1,956	2,120	1,955	2,120	0	2,120	0
48500	STORM WATER UTILITY	448	475	447	475	0	475	0
48600	SEWER USE	2,716	2,900	2,711	2,900	0	2,900	0
48700	LP GAS/BLDG GENERATOR FUEL	0	200	0	200	0	200	0
	SUBTOTAL **********	51,034	57,545	55,107	56,545	0	56,545	2-
	VEHICLE EXPENSE							
59000	FUEL	1,030	1,300	794	1,200	0	1,200	7-
59100	VEHICLE REPAIRS/MAINTENANCE	53	400	250	750	0	750	87
59105	TIRES	4	400	0	400	0	400	0
	SUBTOTAL **********	1,087	2,100	1,044	2,350	0	2,350	12
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,590	4,500	4,500	4,500	0	4,500	0
60100	BLDG REPAIRS/MAINTENANCE	0	3,800	1,200	0	0	0	100-
60150	PEST CONTROL	690	930	930	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	454	900	900	900	0	900	0
60400	GROUNDS MAINTENANCE	287	400	400	400	0	400	0
	SUBTOTAL **********	5,021	10,530	7,930	5,800	0	5,800	45-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	745	800	800	800	0	800	0
71101	PROFESSIONAL SERVICES	8,685	650	650	650	0	650	0
71600	EQUIP LEASES & METER CHRG	125	125	125	125	0	125	0
	SUBTOTAL **********	9,555	1,575	1,575	1,575	0	1,575	0
	OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	310	310	310	310	0	310	0
83810	INTERFUND SERVICES USED	44	175	57	175	0	175	0
83815	FACILITIES INTERNAL SERVC CHRG	86,415	130,381	130,381	141,131	0	141,131	8
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	35	0	35	0	35	0
85710	TRAVEL-OTHER	139	100	100	100	0	100	0
86300	TESTING	450	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL **********	87,358	133,001	132,848	143,751	0	143,751	8
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	194,325	10,000	10,000	0	10,000	0	100-
92100	REPLCMENT FURN & FIXTURES	0	4,000	4,000	4,000	0	4,000	0
92300	REPLCMENT MACH & EQUIP	9,983	2,200	1,785	2,200	0	2,200	0
92301	REPLC COMPUTER HDWR	0	438,225	214,480	0	1,650	1,650	99-
	SUBTOTAL **********	204,308	454,425	230,265	6,200	11,650	7,850	98-
	TOTAL EXPENDITURES ***** **	**634,166**	**927,417**	**689,944**	**469,297**	**23,700**	**504,415**	**46-**

2871 JJ PRSRVTN JUVENILE DETENTION

287 JUVENILE JUSTICE PRSRVTN FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	41,081	47,812	48,640	46,238	0	52,312	9
10110	OVERTIME	3,033	0	4,461	0	0	0	0
10200	FICA	3,114	3,572	3,836	3,537	0	4,002	12
10300	HEALTH INSURANCE	6,930	8,004	8,105	9,264	0	9,264	15
10310	COUNTY HSA CONTRIBUTION	1,050	1,200	1,250	0	0	0	100-
10325	DISABILITY INSURANCE	142	168	166	166	0	166	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	2,339	2,701	2,736	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	101	110	112	0	0	0	100-
10350	LIFE INSURANCE	65	72	72	90	0	90	25
10375	DENTAL INSURANCE	385	420	426	420	0	420	0
10500	401(A) MATCH PLAN	625	650	625	607	0	607	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	1,046	0
	SUBTOTAL **********	58,865	64,709	70,429	60,322	0	67,907	5

Juvenile Detention Operations

	MATERIALS & SUPPLIES							
23027	WORK/INCENTIVE SUPPLIES	0	300	0	500	0	500	66
23350	SPECIAL PROGRAM SUPPLIES	0	2,900	15	3,000	0	3,000	3
	SUBTOTAL ******************	0	3,200	15	3,500	0	3,500	9
	UTILITIES							
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	0	2,700	2,700	0
	SUBTOTAL ******************	0	0	0	0	2,700	2,700	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	25,000	0	25,000	0	25,000	0
	SUBTOTAL ******************	0	25,000	0	25,000	0	25,000	0
	OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	19,750	0	19,750	0	19,750	0
	SUBTOTAL ******************	0	19,750	0	19,750	0	19,750	0
	TOTAL EXPENDITURES ***** **	**58,865**	**112,659**	**70,444**	**108,572**	**2,700**	**118,857**	**6**

Decimal values have been truncated.

COUNTY OF BOONE
MISSOURI

Sheriff & Adult Detention – Combined Budget Summary

Description of Funding Sources

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

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

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

The funding sources for Sheriff Enforcement Operations include the following:

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

The funding sources for Adult Detention include the following:

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

Sheriff & Adult Detention Summary

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

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

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

The funding sources for Law Enforcement Training Center include the following:

- BCSO Regional Training Center Admin (6601)
- BCSO RTC Academy (6602)
- BCSO RTC Continuing Education (6603)

Sheriff & Adult Detention Summary

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
Sheriff/Detention Administration:								
100	1228	GF Sheriff/Detention Admin	$ 3,548,597	$ 4,280,975	$ 2,963,403	$ 1,525,686	$ -	$ 4,489,089
290	2909	LEST Sheriff/Detention Admin	$ 119,837	$ -	$ -	$ -	$ -	$ -
		Subtotal	$ 3,668,434	$ 4,280,975	$ 2,963,403	$ 1,525,686	$ -	$ 4,489,089
Sheriff Operations:								
100	1251	GF Sheriff Operations	$ 4,682,770	$ 7,902,717	$ 6,953,403	$ 1,017,453	$ 3,108,215	$ 11,079,071
100	1253	GF Sheriff Grants	709,702	659,856	495,698	19,288	86,020	601,006
250	2501	SH Forfeiture-Dept of Justice	13,875	-	-	-	-	-
250	2502	SH Forfeiture-Dept of Treasury	13,875	-	-	5,000	-	5,000
251	2510	SH Training Fund Activity	20,770	26,500	-	28,500	-	28,500
252	252x	Citizen Contribution Fund	-	-	-	8,230	-	8,230
253	253x	Justice Assistance Grants (JAG)	89,687	68,799	-	-	-	-
254	2540	Sheriff Civil Charges Fund Activity	-	370	-	21,500	-	21,500
255	2550	Sheriff Revolving Fund Activity	38,186	59,013	-	58,185	9,640	67,825
257	2570	Sheriff K9 Operations Fund Activity	5,500	10,175	-	25,300	12,000	37,300
290	2901	LEST Sheriff Operations	2,421,244	-	-	-	-	-
		Subtotal	$ 7,995,609	$ 8,727,430	$ 7,449,101	$ 1,183,456	$ 3,215,875	$ 11,848,432
Detention Operations:								-
100	1255	GF Detention Operations	5,002,180	7,964,666	4,817,915	4,022,015	25,990	8,865,920
256	2560	Inmate Prisoner Security Fund Activity	14,184	16,412	-	36,412	-	36,412
290	2902	LEST Detention Operations	1,114,599	-	-	-	-	-
290	2906	LEST Contract Inmate Housing	799,845	-	-	-	-	-
		Subtotal	6,930,808	7,981,078	4,817,915	4,058,427	25,990	8,902,332
Law Enforcement Training Center:								-
290	2910	LEST Sheriff Training Admin	-	219,937	-	-	-	-
290	2911	LEST Academy	-	73,507	-	-	-	-
290	2912	LEST POST Academy	-	202,565	-	-	-	-
660	6601	BCSO Reg Training Center Admin	-	-	284,597	478,682	2,700	765,979
660	6602	BCSO RTC Academy	-	-	226,804	92,440	-	319,244
660	6603	BCSO RTC Continuing Education	-	-	235,985	22,480	6,100	264,565
		Subtotal	-	496,009	747,386	593,602	8,800	1,349,788
		Total	$ 18,594,851	$ 21,485,492	$ 15,977,805	$ 7,361,171	$ 3,250,665	$ 26,589,641

Sheriff & Adult Detention Summary

Personnel Summary

Position Title	2024	2025	Dept. 1228	Dept. 1251	Dept. 1253	Dept. 1255	Dept. 6601	Dept. 6602	Dept. 6603	2026 Total	Change
			Departmental Funding Source Full-time Equivalent Positions								
Sheriff/Detention Administration											
Sheriff (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Major	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Captain	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Lieutenant	-	1.00	1.00	-	-	-	-	-	-	1.00	-
Sergeant	1.00	-	-	-	-	-	-	-	-	-	-
Deputy Sheriff	4.00	4.00	1.00	-	-	-	-	-	-	1.00	(3.00)
Background Investigator*	0.96	0.96	0.96	-	-	-	-	-	-	0.96	-
Administrative Deputy	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Budget Administrator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Administrative Coordinator	1.19	1.19	1.19	-	-	-	-	-	-	1.19	-
Support Specialist	15.50	15.50	9.50	-	-	-	-	-	-	9.50	(6.00)
Law Enf Services Supervisor*	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Law Enf Services Specialist*	-	-	8.00	-	-	-	-	-	-	8.00	8.00
Lead Evidence Custodian	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Evidence Custodian	2.00	2.00	2.00	-	-	-	-	-	-	2.00	-
Fleet and Technology Coord*	1.00	2.00	2.00	-	-	-	-	-	-	2.00	-
Quartermaster Equip Tech	-	-	1.00	-	-	-	-	-	-	1.00	1.00
Subtotal	32.65	33.65	33.65	-	-	-	-	-	-	33.65	-
Sheriff Enforcement											
Captain	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Lieutenant	3.00	3.00	-	3.00	-	-	-	-	-	3.00	-
Sergeant	8.00	8.00	-	8.00	1.00	-	-	-	-	9.00	1.00
Deputy Sheriff/Trainee	42.00	42.00	-	41.00	3.00 b	-	-	-	-	44.00	2.00
Investigator	11.00	11.00	-	8.00	1.25 a	-	-	-	-	9.25	(1.75)
Subtotal	65.00	65.00	-	61.00	5.25	-	-	-	-	66.25	1.25
Adult Detention											
Detention Director	1.00	-	-	-	-	-	-	-	-	-	-
Detention Captain	1.00	1.00	-	-	-	1.00	-	-	-	1.00	-
Detention Lieutenant	2.00	2.00	-	-	-	2.00	-	-	-	2.00	-
Detention Sergeant	5.00	5.00	-	-	-	5.00	-	-	-	5.00	-
Detention Officer*	34.00	31.00	-	-	-	31.00	-	-	-	31.00	-
Control Room Officer	7.96	7.96	-	-	-	7.96	-	-	-	7.96	-
Account Specialist*	1.00	1.00	-	-	-	1.00	-	-	-	1.00	-
Subtotal	51.96	47.96	-	-	-	47.96	-	-	-	47.96	-
BCSO Regional Training Center											
Director, Academy & Training	-	1.00	-	-	-	-	1.00	-	-	1.00	-
LE Academy Coordinator*	-	1.00	-	-	-	-	-	1.00	-	1.00	-
CEU Academy Coordinator*	-	1.00	-	-	-	-	-	-	1.00	1.00	-
Law Enf Generalist Instructor	-	2.00	-	-	-	-	-	1.00	1.00	2.00	-
Administrative Coordinator	-	1.00	-	-	-	-	1.00	-	-	1.00	-
Support Specialist	-	1.00	-	-	-	-	1.00	-	-	1.00	-
										-	-
Subtotal	-	7.00	-	-	-	-	3.00	2.00	2.00	7.00	-
Total FTEs	149.61	153.61	33.65	61.00	5.25	47.96	3.00	2.00	2.00	154.86	1.25
Overtime	#########	#########	#######	#######	$ -	#######	######	######	######	#########	#######

a Consists of 3 full-time positions funded through 5/30/26 by the State Cyber Crimes Grant. Positions will be extended if additional funding is approved.

b Amount includes 4 Deputy positions funded by grants that are funded through 09/30/2026. Positions will be extended if additional funding is approved.

* Position title changed for 2026 budget

Sheriff/Detention Administration

Department Numbers 1228, 2909

Mission

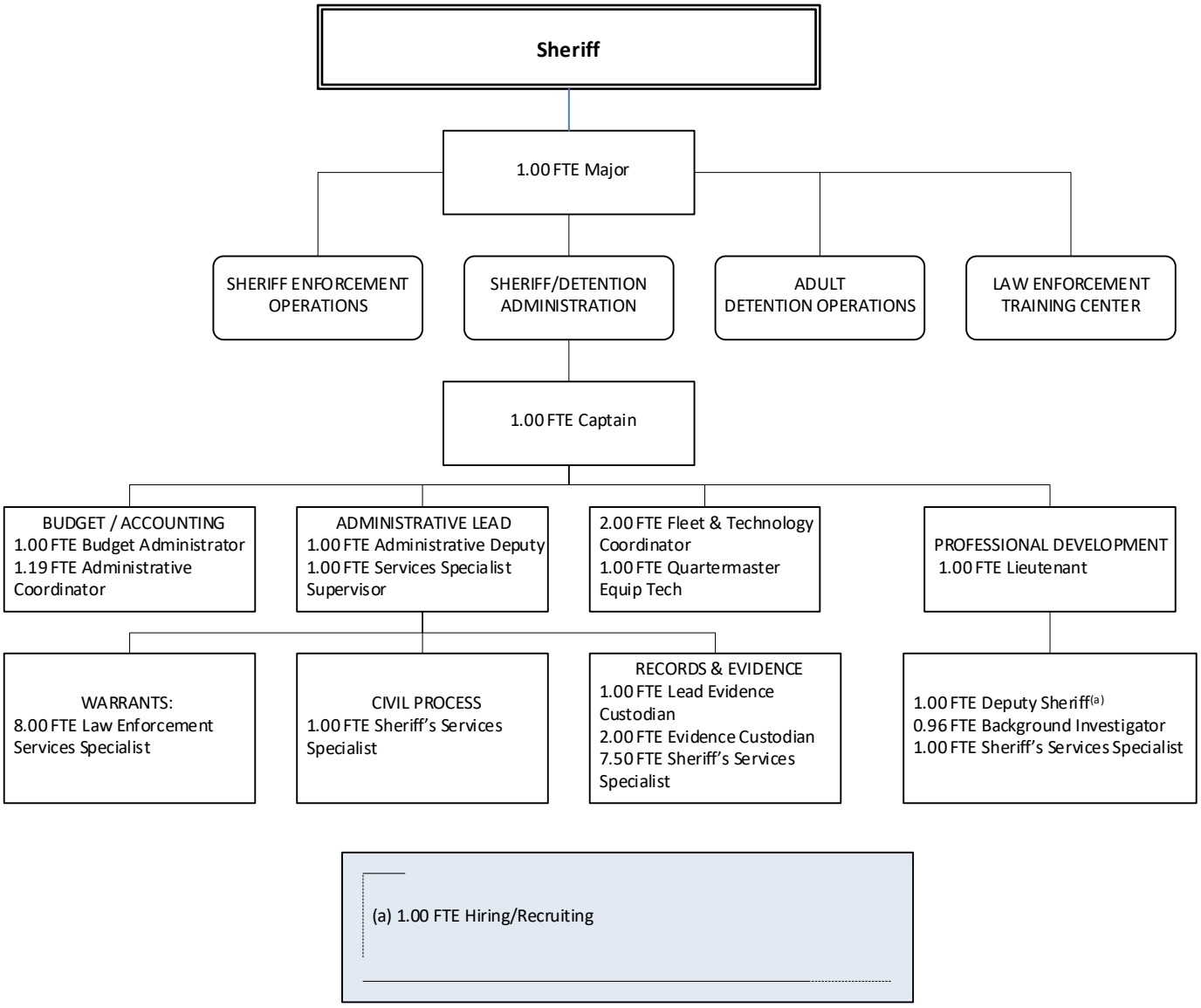
In 2021, a new division for Administration was created. The Sheriff is responsible for all civil process activities throughout the County and these activities have been moved to this division. The Administration division also accounts for support services for Sheriff Enforcement Operations and Adult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

Budget Highlights

General Fund (1228): FY 2026 has no significant changes to this budget.

Sheriff/Detention Administration

Organizational Chart



Sheriff/Detention Administration

Annual Budget

1228 GF SHERIFF/DETENTION ADMIN

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	1,886	4,200	3,818	4,200	0	4,200	0
3525	REIMB. SPECIAL PROJECTS	0	0	16	0	0	0	0
	SUBTOTAL **********	1,886	4,200	3,834	4,200	0	4,200	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	2,555	0	0	0	0	0	0
3831	SALE OF EVID/UNCLAIM PROP	1,202	1,250	2,319	1,250	0	1,250	0
3890	MISCELLANEOUS	700	750	700	750	0	750	0
3891	DIVIDENDS/REBATES	8,297	4,500	5,871	5,871	0	5,871	30
	SUBTOTAL **********	12,754	6,500	8,890	7,871	0	7,871	21
	TOTAL REVENUES ******** **	**14,640**	**10,700**	**12,724**	**12,071**	**0**	**12,071**	**13**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,696,989	2,101,751	2,048,947	2,081,333	133,639	2,149,073	2
10110	OVERTIME	135,449	114,700	149,849	140,800	0	140,800	22
10111	OVERTIME 1.0	0	3,400	0	0	0	2,975	12-
10115	SHIFT DIFFERENTIAL	16,594	15,400	15,795	0	0	14,400	6-
10118	ON-CALL/CALL-BACK PAY	595	500	211	0	0	500	0
10120	HOLIDAY WORKED	3,917	0	2,608	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,959	1,900	1,305	1,490	0	1,490	21-
10200	FICA	136,674	167,448	165,126	170,107	10,223	176,657	5
10300	HEALTH INSURANCE	208,487	265,764	236,951	255,240	24,012	279,252	5
10310	COUNTY HSA CONTRIBUTION	19,050	20,400	21,370	27,000	4,500	31,500	54
10325	DISABILITY INSURANCE	4,763	7,103	6,695	7,157	482	7,639	7
10330	CNTY PD DEPENDENT PREM-HEALTH	27,858	33,487	28,943	24,482	0	24,482	26-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,513	1,582	1,641	1,361	0	1,361	13-
10350	LIFE INSURANCE	1,804	2,304	2,211	2,880	270	3,150	36
10375	DENTAL INSURANCE	10,888	13,020	11,762	12,600	1,260	13,860	6
10400	WORKERS COMP	16,416	19,903	20,509	25,858	187	26,045	30
10500	401(A) MATCH PLAN	12,450	16,770	10,280	19,440	1,950	21,390	27
10501	LAW ENFORCE 401(A) MATCH PLAN	11,990	32,820	14,214	0	0	17,107	47-
10510	CERF-EMPLOYER PD CONTRIBUTION	22,915	25,707	27,865	26,348	2,673	46,185	79
10512	SHERIFF RETIRE-CNTY PD CONTRIB	4,975	5,150	5,223	0	0	5,537	7
	SUBTOTAL **********	2,335,286	2,849,109	2,771,505	2,796,096	179,196	2,963,403	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	390	250	0	0	0	0	100-
23000	OFFICE SUPPLIES	14,462	14,000	13,310	14,500	0	14,500	3
23001	PRINTED MATERIALS	2,157	3,000	1,650	3,000	0	3,000	0
23010	DETENTION/ENFORCEMENT SUPPLIES	1,201	3,500	2,000	3,500	0	3,500	0
23016	MEDIA STORAGE SUPPLIES	242	500	250	500	0	500	0
23031	CUSTODIAL SUPPLIES	219	500	600	500	0	500	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	2,000	0	1,000	0	1,000	50-
23300	UNIFORMS	1,464	3,430	1,400	2,750	0	2,750	19-
23305	UNIFORM MAINTENANCE	25	100	40	100	0	100	0
23850	UNTAGGED EQUIPMENT & TOOLS	2,865	2,200	2,000	2,200	0	2,200	0
23855	UNTAGGED FURNITURE/FIXTURES	15,402	10,000	10,000	10,000	23,000	33,000	230
23860	VEHICLE EQUIPMENT <$1000	819	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL **********	39,246	40,480	32,250	39,050	23,000	62,050	53
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	2,377	2,510	2,500	2,605	0	2,605	3
37200	REGISTRATION	6,192	5,900	5,500	5,190	5,700	10,890	84
37220	TRAVEL: TRAINING RELATED	8,238	11,464	11,000	9,350	3,248	12,598	9
	SUBTOTAL **********	16,807	19,874	19,000	17,145	8,948	26,093	31
	UTILITIES							
48000	TELEPHONES	16,282	16,440	16,800	16,440	0	16,440	0
48050	MOBILE DEVICE SERVICE	7,743	10,356	9,100	10,380	0	10,380	0
48100	NATURAL GAS	36,684	41,520	51,800	49,500	0	49,500	19
48200	ELECTRICITY	163,600	153,360	162,600	165,000	0	165,000	7
48300	WATER	37,934	35,544	40,100	39,384	0	39,384	10
48400	SOLID WASTE	8,156	8,400	8,200	8,136	0	8,136	3-
48500	STORM WATER UTILITY	3,585	3,600	3,600	3,600	0	3,600	0
48600	SEWER USE	28,037	27,348	29,115	28,704	0	28,704	4
48700	LP GAS/BLDG GENERATOR FUEL	0	400	400	400	0	400	0
	SUBTOTAL **********	302,021	296,968	321,715	321,544	0	321,544	8

Sheriff/Detention Administration

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	VEHICLE EXPENSE							
59000	FUEL	8,946	9,830	11,800	11,800	0	11,800	20
59025	VEHICLE TITLE/LICENSE/PLATES	252	225	130	252	0	252	12
59100	VEHICLE REPAIRS/MAINTENANCE	2,091	2,720	4,000	2,220	0	2,220	18-
59105	TIRES	0	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL **********	11,289	14,775	17,930	16,272	0	16,272	10
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,420	8,036	1,500	8,036	0	8,036	0
60100	BLDG REPAIRS/MAINTENANCE	1,395	2,000	0	2,000	0	2,000	0
60200	EQUIP REPAIRS/MAINTENANCE	17	1,000	0	1,000	0	1,000	0
	SUBTOTAL **********	3,832	11,036	1,500	11,036	0	11,036	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	7,743	8,540	8,310	9,790	11,986	21,776	154
71000	NOTARY BONDS	200	250	150	250	0	250	0
71100	OUTSOURCED SERVICES	32	5,750	5,500	5,750	0	5,750	0
71101	PROFESSIONAL SERVICES	4,643	10,750	11,245	5,300	0	5,300	50-
71501	PARKING	0	25	10	25	0	25	0
71526	DISPOSAL SERVICES	1,507	1,634	1,625	1,634	0	1,634	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	200	0	200	0	200	0
	SUBTOTAL **********	14,125	27,149	26,840	22,949	11,986	34,935	29
	OTHER							
83100	AWARDS	2,441	5,750	4,200	5,750	0	5,750	0
83810	INTERFUND SERVICES USED	722	1,430	1,430	1,942	0	1,942	35
83815	FACILITIES INTERNAL SERVC CHRG	789,983	1,022,994	1,022,994	1,013,764	0	1,013,764	0
84010	RECEPTION/MEETINGS	999	1,500	1,000	1,500	0	1,500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	2,145	2,500	2,500	2,500	0	2,500	0
85710	TRAVEL-OTHER	0	500	0	500	0	500	0
86300	TESTING	23,139	26,000	25,500	26,800	0	26,800	3
86900	MISCELLANEOUS	0	1,000	100	1,000	0	1,000	0
	SUBTOTAL **********	819,429	1,061,674	1,057,724	1,053,756	0	1,053,756	1-
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	8,310	9,533	0	0	0	100-
91300	MACHINERY & EQUIPMENT	0	5,650	0	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	0	23,000	21,678	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	6,564	4,700	1,300	0	0	0	100-
	SUBTOTAL **********	6,564	41,660	32,511	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**3,548,599**	**4,362,725**	**4,280,975**	**4,277,848**	**223,130**	**4,489,089**	**3**

2909 LEST SHERIFF/DETENTION ADMIN

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	86,779	0	0	0	0	0	0
10110	OVERTIME	663	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	18	0	0	0	0	0	0
10200	FICA	6,096	0	0	0	0	0	0
10300	HEALTH INSURANCE	14,212	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	2,200	0	0	0	0	0	0
10325	DISABILITY INSURANCE	285	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	4,824	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	208	0	0	0	0	0	0
10350	LIFE INSURANCE	148	0	0	0	0	0	0
10375	DENTAL INSURANCE	790	0	0	0	0	0	0
10400	WORKERS COMP	129	0	0	0	0	0	0
10500	401(A) MATCH PLAN	930	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	791	0	0	0	0	0	0
	SUBTOTAL **********	118,073	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,158	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	608	0	0	0	0	0	0
	SUBTOTAL **********	1,766	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**119,839**	**0**	**0**	**0**	**0**	**0**	**0**

Decimal values have been truncated.

Sheriff Enforcement Operations

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

Mission

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

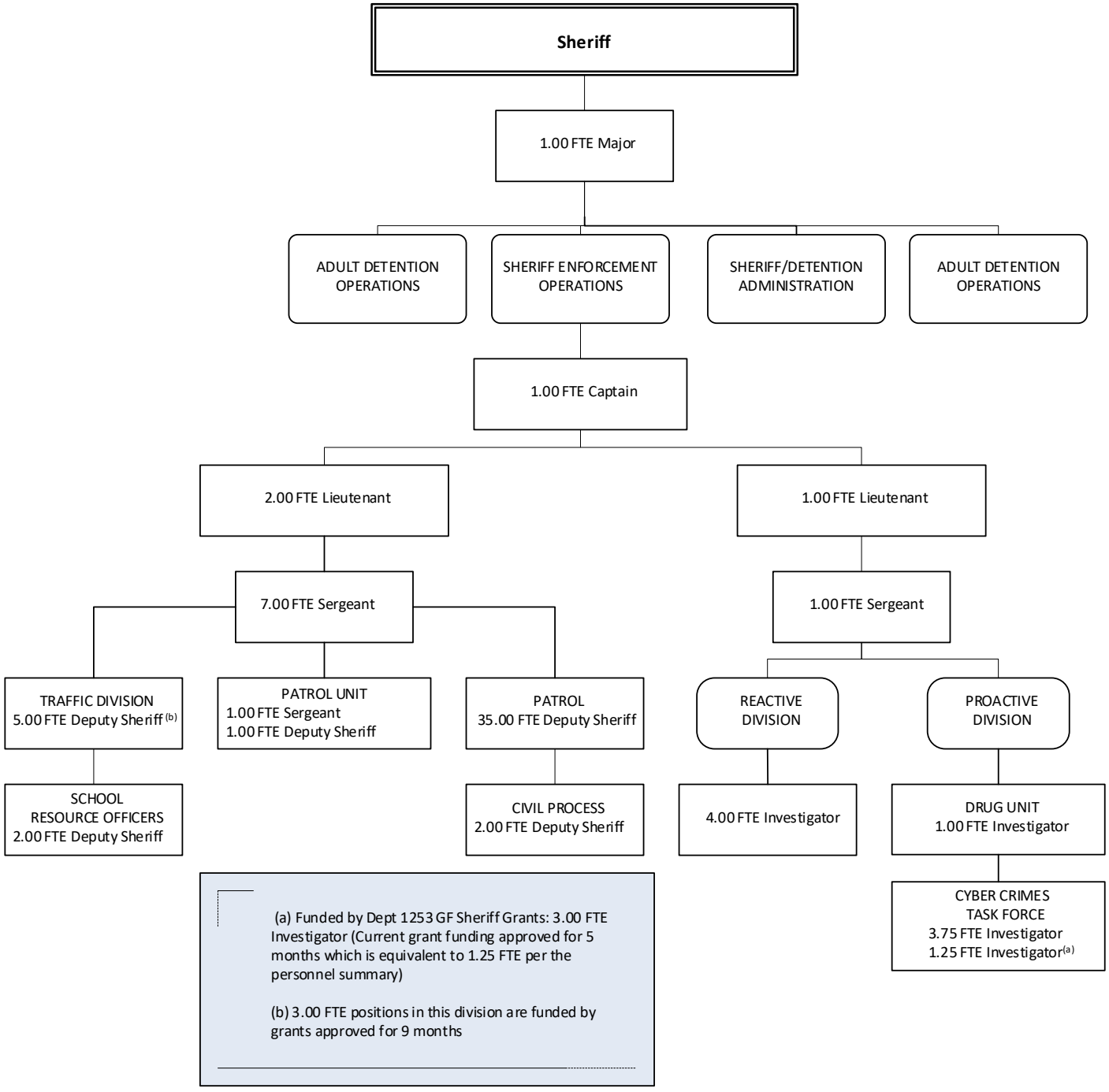
The Sheriff is also responsible for the operations of the County's adult detention center, which is presented in a separate budget section immediately following Sheriff Operations.

Budget Highlights

General Fund (1251 & 1253): The FY 2026 budget includes 189 new Portable Radios and 86 Mobile Radios to be utilized for the new 800MHz radio network that is currently being constructed. The budgeted amount for the radios is $2,132,130.

Sheriff Administration and Enforcement Operations

Organizational Chart



Sheriff Administration and Enforcement Operations

Annual Budget

1251 GF SHERIFF OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	32,989	35,300	35,000	25,700	10,200	35,900	1
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	10	0	0	0	0
3469	STATE REIMB-CRIMINAL COSTS	188,020	34,000	49,000	34,000	0	34,000	0
	SUBTOTAL **********	221,009	69,300	84,010	59,700	10,200	69,900	1
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRSMNT	4,583	0	2,917	0	0	0	0
3525	REIMB. SPECIAL PROJECTS	59,270	40,400	41,033	41,746	0	41,746	3
3528	REIMB PERSONNEL/PROJECTS	55,744	59,400	99,000	99,000	0	99,000	66
3540	DEFENDANT CRT COSTS&RECOUPMENT	8,783	6,400	11,900	9,000	0	9,000	40
3563	CIVIL PROCESS FEES	12,807	13,900	14,607	14,600	0	14,600	5
3572	SHERIFF'S FEES	53,917	60,000	55,715	60,000	0	60,000	0
3590	INSPECTION FEES	550	300	450	400	0	400	33
	SUBTOTAL **********	195,654	180,400	225,622	224,746	0	224,746	25
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	2,902,410	2,902,410	3,755,098	0	5,887,228	102
3882	RESTITUTION REIMB/SETTLEMENTS	1	0	0	0	0	0	0
3892	OVERAGE	40	20	24	20	0	20	0
	SUBTOTAL **********	41	2,902,430	2,902,434	3,755,118	0	5,887,248	103
	OTHER FINANCING SOURCES							
3942	TRADE-IN ALLOWNCE ON CAP ASSET	0	0	0	0	3,000	3,000	0
	SUBTOTAL **********	0	0	0	0	3,000	3,000	0
	TOTAL REVENUES ******** **	**416,704**	**3,152,130**	**3,212,066**	**4,039,564**	**13,200**	**6,184,894**	**96**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,563,628	4,108,836	3,987,697	3,954,891	112,654	4,465,302	8
10110	OVERTIME	418,865	514,404	897,518	814,600	0	814,600	58
10111	OVERTIME 1.0	0	23,500	5,909	0	0	41,225	75
10115	SHIFT DIFFERENTIAL	59,231	71,200	88,008	81,600	0	81,600	14
10118	ON-CALL/CALL-BACK PAY	9,298	9,500	11,102	0	0	13,000	36
10120	HOLIDAY WORKED	17,355	0	36,141	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	12,296	17,300	18,077	20,620	0	20,620	19
10200	FICA	224,404	355,885	373,791	372,685	8,618	415,881	16
10300	HEALTH INSURANCE	309,043	472,980	448,000	475,500	18,528	475,500	0
10310	COUNTY HSA CONTRIBUTION	17,550	34,800	23,144	40,500	2,600	40,500	16
10325	DISABILITY INSURANCE	7,439	14,577	15,014	14,237	406	14,237	2-
10330	CNTY PD DEPENDENT PREM-HEALTH	82,019	100,069	114,532	118,925	15,366	118,925	18
10331	CNTY PD DEPENDENT PREM-DENTAL	3,669	4,270	4,530	4,417	516	4,417	3
10350	LIFE INSURANCE	2,984	4,176	4,276	5,220	144	5,220	25
10375	DENTAL INSURANCE	16,000	21,840	21,270	22,680	840	22,680	3
10400	WORKERS COMP	64,132	83,426	83,787	100,902	2,476	100,902	20
10500	401(A) MATCH PLAN	17,905	30,160	1,000	35,235	0	35,235	16
10501	LAW ENFORCE 401(A) MATCH PLAN	58,423	197,950	66,091	0	5,634	174,832	11-
10510	CERF-EMPLOYER PD CONTRIBUTION	54,606	63,343	78,278	65,420	2,254	108,727	71
	SUBTOTAL **********	3,938,847	6,128,216	6,278,165	6,127,432	170,036	6,953,403	13
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	3,384	3,020	2,910	3,020	0	3,020	0
23001	PRINTED MATERIALS	8	2,500	3,300	2,500	1,500	4,000	60
23010	DETENTION/ENFORCEMENT SUPPLIES	10,163	15,600	15,500	16,050	3,150	19,200	23
23016	MEDIA STORAGE SUPPLIES	38	250	100	100	0	100	60-
23200	AMMUNITION	19,925	72,000	72,500	77,500	600	78,100	8
23201	AMMUNITION (LESS-LETHAL)	0	24,241	25,000	27,300	1,600	28,900	19
23300	UNIFORMS	40,897	55,560	55,000	55,570	3,500	56,070	0
23305	UNIFORM MAINTENANCE	1,126	2,100	2,050	2,670	570	3,240	54
23350	SPECIAL PROGRAM SUPPLIES	134	500	500	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	15,759	23,011	20,000	17,055	75,659	89,614	289
23860	VEHICLE EQUIPMENT <$1000	2,721	202,726	202,700	11,500	16,100	27,600	86-
	SUBTOTAL **********	94,155	401,508	399,560	213,765	102,679	310,344	23-

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	2,850	2,250	3,315	1,145	2,825	3,970	76
37200	REGISTRATION	27,310	41,397	37,000	21,908	2,435	24,343	41-
37220	TRAVEL: TRAINING RELATED	4,813	22,047	18,000	14,954	5,500	20,454	7-
	SUBTOTAL ******************	34,973	65,694	58,315	38,007	10,760	48,767	26-
	UTILITIES							
48002	DATA COMMUNICATIONS	2,139	1,680	1,575	1,980	2,160	3,060	82
48050	MOBILE DEVICE SERVICE	33,290	74,587	67,000	74,803	540	75,343	1
	SUBTOTAL ******************	35,429	76,267	68,575	76,783	2,700	78,403	3
	VEHICLE EXPENSE							
59000	FUEL	188,346	226,500	202,130	238,200	0	238,200	5
59025	VEHICLE TITLE/LICENSE/PLATES	896	1,440	1,263	1,290	40	1,330	7-
59100	VEHICLE REPAIRS/MAINTENANCE	78,244	67,800	77,500	67,800	0	67,800	0
59105	TIRES	20,904	22,800	30,500	22,800	0	22,800	0
	SUBTOTAL ******************	288,390	318,540	311,393	330,090	40	330,130	4
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	2,300	2,090	2,300	0	2,300	0
60051	IT EQUIP SERVICE CONTRACT	0	8,900	6,300	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	9,016	7,850	6,875	8,650	4,140	12,790	62
60250	EQUIPMENT INSTALLATION CHARGES	786	60,785	50,000	10,500	43,720	54,220	10-
	SUBTOTAL ******************	9,802	79,835	65,265	21,450	47,860	69,310	13-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	5,090	22,145	21,788	22,820	550	23,370	5
70100	SOFTWARE SUBSCRIPTIONS	66,016	84,093	84,000	77,957	3,936	81,893	2-
71101	PROFESSIONAL SERVICES	17,629	13,650	10,550	8,150	0	8,150	40-
71102	ENGINEERING SERVICES	1,400	0	0	0	0	0	0
71526	DISPOSAL SERVICES	0	720	720	720	0	720	0
	SUBTOTAL ******************	90,135	120,608	117,058	109,647	4,486	114,133	5-
	OTHER							
83810	INTERFUND SERVICES USED	29,066	24,868	38,803	25,256	13,800	39,056	57
83922	OTO: TO SPECIAL REVENUE FUND	7,530	0	0	0	7,310	7,310	0
85400	CRIMINAL INVESTIGATION	12,261	20,000	6,000	20,000	0	20,000	0
	SUBTOTAL ******************	48,857	44,868	44,803	45,256	21,110	66,366	48
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	122,630	10,721	10,721	0	104,840	84,840	691
91301	COMPUTER HARDWARE	0	0	0	0	2,000	2,000	0
91400	AUTO/TRUCKS	0	0	0	0	102,000	102,000	0
92300	REPLCMENT MACH & EQUIP	19,553	242,578	230,000	0	284,045	2,343,375	866
92400	REPLCMENT AUTO/TRUCKS	0	346,500	318,862	0	576,000	576,000	66
	SUBTOTAL ******************	142,183	599,799	559,583	0	1,068,885	3,108,215	418
	TOTAL EXPENDITURES ***** **	**4,682,771**	**7,835,335**	**7,902,717**	**6,962,430**	**1,428,556**	**11,079,071**	**41**

1253 GF SHERIFF GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	193,162	146,559	162,000	142,389	114,413	256,802	75
3451	STATE REIMB-GRANT/PROGRAM/OTHR	332,656	304,715	336,000	0	0	0	100-
	SUBTOTAL ******************	525,818	451,274	498,000	142,389	114,413	256,802	43-
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	5,000	5,000	0	0	0	100-
	SUBTOTAL ******************	0	5,000	5,000	0	0	0	100-
	TOTAL REVENUES ******** **	**525,818**	**456,274**	**503,000**	**142,389**	**114,413**	**256,802**	**44-**

Sheriff Administration and Enforcement Operations

	PERSONAL SERVICES							
10100	SALARIES & WAGES	462,007	477,755	442,508	464,880	57,942	373,091	21-
10110	OVERTIME	0	0	11,318	0	0	0	0
10115	SHIFT DIFFERENTIAL	0	0	871	0	3,000	3,000	0
10118	ON-CALL/CALL-BACK PAY	0	0	136	0	0	0	0
10200	FICA	34,140	35,952	33,193	35,563	4,433	28,771	19-
10300	HEALTH INSURANCE	54,180	55,970	48,807	58,548	6,003	41,490	25-
10310	COUNTY HSA CONTRIBUTION	7,200	6,675	6,838	7,500	1,125	5,750	13-
10325	DISABILITY INSURANCE	1,347	1,684	1,648	1,673	209	1,166	30-
10330	CNTY PD DEPENDENT PREM-HEALTH	8,242	12,145	5,659	6,303	2,025	6,752	44-
10331	CNTY PD DEPENDENT PREM-DENTAL	331	475	224	257	83	276	41-
10350	LIFE INSURANCE	444	475	474	630	68	451	5-
10375	DENTAL INSURANCE	2,940	2,777	2,530	2,940	315	2,100	24-
10400	WORKERS COMP	8,639	8,426	10,317	9,669	1,205	7,054	16-
10500	401(A) MATCH PLAN	3,550	3,248	0	4,252	0	0	100-
10501	LAW ENFORCE 401(A) MATCH PLAN	10,677	29,810	6,978	0	2,897	18,004	39-
10510	CERF-EMPLOYER PD CONTRIBUTION	9,240	9,363	8,713	9,297	1,159	7,793	16-
	SUBTOTAL ******************	602,937	644,755	580,214	601,512	80,464	495,698	23-
	MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	74	0	0	0	0	0	0
23016	MEDIA STORAGE SUPPLIES	125	0	428	0	0	0	0
23300	UNIFORMS	0	0	0	0	1,500	1,500	0
23810	UNTAGGED HARDWARE AND SOFTWARE	733	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	5,580	3,968	2,000	0	1,550	1,550	60-
23860	VEHICLE EQUIPMENT <$1000	0	0	0	0	7,600	7,600	0
	SUBTOTAL ******************	6,512	3,968	2,428	0	10,650	10,650	168
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	75	0	0	0	0	0	0
37200	REGISTRATION	6,477	6,300	1,255	1,600	0	1,600	74-
37220	TRAVEL: TRAINING RELATED	9,932	6,300	1,730	1,600	0	1,600	74-
	SUBTOTAL ******************	16,484	12,600	2,985	3,200	0	3,200	75-
	UTILITIES							
48002	DATA COMMUNICATIONS	0	0	0	0	1,080	1,080	0
	SUBTOTAL ******************	0	0	0	0	1,080	1,080	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	0	3,230	3,230	0
	SUBTOTAL ******************	0	0	0	0	3,230	3,230	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	72,111	95,565	61,064	0	1,128	1,128	98-
	SUBTOTAL ******************	72,111	95,565	61,064	0	1,128	1,128	99-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	6,261	13,165	13,165	0	38,020	38,020	188
91400	AUTO/TRUCKS	0	0	0	0	48,000	48,000	0
92301	REPLC COMPUTER HDWR	5,398	0	0	0	0	0	0
	SUBTOTAL ******************	11,659	13,165	13,165	0	86,020	86,020	553
	TOTAL EXPENDITURES ***** **	**709,703**	**770,053**	**659,856**	**604,712**	**182,572**	**601,006**	**22-**

2501 SH FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	925	90	68	90	0	90	0
3712	INT-LONG TERM INVEST	2,285	120	200	200	0	200	66
3798	INC/DEC IN FV OF INVESTMENTS	5,717	0	0	0	0	0	0
	SUBTOTAL ******************	8,927	210	268	290	0	290	38
	TOTAL REVENUES ******** **	**8,927**	**210**	**268**	**290**	**0**	**290**	**38**
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	13,875	0	0	0	0	0	0
	SUBTOTAL ******************	13,875	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**13,875**	**0**	**0**	**0**	**0**	**0**	**0**

Sheriff Administration and Enforcement Operations

2502 SH FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	627	90	26	26	0	26	71-
3712	INT-LONG TERM INVEST	1,546	120	80	80	0	80	33-
3798	INC/DEC IN FV OF INVESTMENTS	3,935	0	0	0	0	0	0
	SUBTOTAL **********	6,108	210	106	106	0	106	50-
	TOTAL REVENUES ******** **	**6,108**	**210**	**106**	**106**	**0**	**106**	**50-**
	OTHER							
86850	CONTINGENCY	0	0	0	5,000	0	5,000	0
	SUBTOTAL **********	0	0	0	5,000	0	5,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	13,875	0	0	0	0	0	0
	SUBTOTAL **********	13,875	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**13,875**	**0**	**0**	**5,000**	**0**	**5,000**	**0**

2510 SH TRAINING FUND ACTIVITY

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3448	LAW ENFORCEMENT POST FUND	6,506	2,000	4,859	2,000	0	2,000	0
	SUBTOTAL **********	6,506	2,000	4,859	2,000	0	2,000	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	10,947	11,000	10,300	11,000	0	11,000	0
	SUBTOTAL **********	10,947	11,000	10,300	11,000	0	11,000	0
	INTEREST							
3711	INT-OVERNIGHT	111	90	100	100	0	100	11
3712	INT-LONG TERM INVEST	277	395	328	395	0	395	0
3798	INC/DEC IN FV OF INVESTMENTS	608	0	0	0	0	0	0
	SUBTOTAL **********	996	485	428	495	0	495	2
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	7,530	0	0	0	7,310	7,310	0
	SUBTOTAL **********	7,530	0	0	0	7,310	7,310	0
	TOTAL REVENUES ******** **	**25,979**	**13,485**	**15,587**	**13,495**	**7,310**	**20,805**	**54**
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	13,020	22,500	22,500	18,000	0	18,000	20-
37220	TRAVEL: TRAINING RELATED	7,751	13,900	4,000	5,500	0	5,500	60-
	SUBTOTAL **********	20,771	36,400	26,500	23,500	0	23,500	35-
	OTHER							
86850	CONTINGENCY	0	0	0	5,000	0	5,000	0
	SUBTOTAL **********	0	0	0	5,000	0	5,000	0
	TOTAL EXPENDITURES ***** **	**20,771**	**36,400**	**26,500**	**28,500**	**0**	**28,500**	**22-**

Sheriff Administration and Enforcement Operations

2521 CTZNCNTRBFD-CMNTY TRFFC SAFETY

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	129	115	144	144	0	144	25
3712	INT-LONG TERM INVEST	319	525	430	430	0	430	18-
3798	INC/DEC IN FV OF INVESTMENTS	706	0	0	0	0	0	0
	SUBTOTAL **********	1,154	640	574	574	0	574	10-
	TOTAL REVENUES ******** **	**1,154**	**640**	**574**	**574**	**0**	**574**	**10-**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	300	0	300	0	300	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	800	0	800	0	800	0
	SUBTOTAL **********	0	1,100	0	1,100	0	1,100	0
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	200	0	200	0	200	0
37220	TRAVEL: TRAINING RELATED	0	500	0	500	0	500	0
	SUBTOTAL **********	0	700	0	700	0	700	0
	OTHER							
85400	CRIMINAL INVESTIGATION	0	1,000	0	1,000	0	1,000	0
86850	CONTINGENCY	0	5,000	0	5,000	0	5,000	0
	SUBTOTAL **********	0	6,000	0	6,000	0	6,000	0
	TOTAL EXPENDITURES ***** **	**0**	**7,800**	**0**	**7,800**	**0**	**7,800**	**0**

2525 CTZNCNTRBFD-CMNTY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	5	10	8	10	0	10	0
3798	INC/DEC IN FV OF INVESTMENTS	12	0	0	0	0	0	0
	SUBTOTAL **********	19	12	10	12	0	12	0
	TOTAL REVENUES ******** **	**19**	**12**	**10**	**12**	**0**	**12**	**0**
	OTHER							
86850	CONTINGENCY	0	430	0	430	0	430	0
	SUBTOTAL **********	0	430	0	430	0	430	0
	TOTAL EXPENDITURES ***** **	**0**	**430**	**0**	**430**	**0**	**430**	**0**

2531 JUSTICE ASSISTANCE GRANT FYX1

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	36,300	0	0	0	0	0	0
	SUBTOTAL **********	36,300	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**36,300**	**0**	**0**	**0**	**0**	**0**	**0**
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	22,170	0	0	0	0	0	0
	SUBTOTAL **********	22,170	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	14,130	0	0	0	0	0	0
	SUBTOTAL **********	14,130	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**36,300**	**0**	**0**	**0**	**0**	**0**	**0**

Sheriff Administration and Enforcement Operations

2532 JUSTICE ASSISTANCE GRANT FYX2

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	36,295	0	0	0	0	0	0
	SUBTOTAL **********	36,295	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**36,295**	**0**	**0**	**0**	**0**	**0**	**0**
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	21,777	0	0	0	0	0	0
	SUBTOTAL **********	21,777	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	14,518	0	0	0	0	0	0
	SUBTOTAL **********	14,518	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**36,295**	**0**	**0**	**0**	**0**	**0**	**0**

2533 JUSTICE ASSISTANCE GRANT FYX3

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	17,093	26,286	26,286	0	0	0	100-
	SUBTOTAL **********	17,093	26,286	26,286	0	0	0	100-
	TOTAL REVENUES ******** **	**17,093**	**26,286**	**26,286**	**0**	**0**	**0**	**100-**
	MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	9,024	0	0	0	0	0	0
	SUBTOTAL **********	9,024	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	26,286	26,286	0	0	0	100-
	SUBTOTAL **********	0	26,286	26,286	0	0	0	100-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	8,069	0	0	0	0	0	0
	SUBTOTAL **********	8,069	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**17,093**	**26,286**	**26,286**	**0**	**0**	**0**	**100-**

2540 SHERIFF CIVIL CHARGES FD ACTIV

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3563	CIVIL PROCESS FEES	23,521	7,000	27,558	7,000	0	7,000	0
3572	SHERIFF'S FEES	30,848	43,000	43,000	43,000	0	43,000	0
	SUBTOTAL **********	54,369	50,000	70,558	50,000	0	50,000	0
	INTEREST							
3711	INT-OVERNIGHT	1,237	605	1,575	1,575	0	1,575	160
3712	INT-LONG TERM INVEST	3,103	2,705	4,728	2,705	0	2,705	0
3798	INC/DEC IN FV OF INVESTMENTS	7,476	0	0	0	0	0	0
	SUBTOTAL **********	11,816	3,310	6,303	4,280	0	4,280	29
	TOTAL REVENUES ******** **	**66,185**	**53,310**	**76,861**	**54,280**	**0**	**54,280**	**2**
	MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	370	0	0	0	0
26201	ROCK-VENDOR HAULED	0	1,500	0	1,500	0	1,500	0
	SUBTOTAL **********	0	1,500	370	1,500	0	1,500	0

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86850	CONTINGENCY	0	2,000	0	20,000	0	20,000	900
	SUBTOTAL **********	0	2,000	0	20,000	0	20,000	900
	TOTAL EXPENDITURES ***** **	**0**	**3,500**	**370**	**21,500**	**0**	**21,500**	**514**

2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	48,980	53,132	59,252	58,045	0	58,045	9
	SUBTOTAL **********	48,980	53,132	59,252	58,045	0	58,045	9
	CHARGES FOR SERVICES							
3569	OTHER FEES	5,941	5,876	5,448	5,590	0	5,590	4-
	SUBTOTAL **********	5,941	5,876	5,448	5,590	0	5,590	5-
	INTEREST							
3711	INT-OVERNIGHT	1,457	1,260	1,720	1,720	0	1,720	36
3712	INT-LONG TERM INVEST	3,612	5,440	5,152	5,200	0	5,200	4-
3798	INC/DEC IN FV OF INVESTMENTS	8,519	0	0	0	0	0	0
	SUBTOTAL **********	13,588	6,700	6,872	6,920	0	6,920	3
	TOTAL REVENUES ******** **	**68,509**	**65,708**	**71,572**	**70,555**	**0**	**70,555**	**7**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	2,143	1,500	500	1,500	0	1,500	0
	SUBTOTAL **********	2,143	1,500	500	1,500	0	1,500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,198	1,250	1,246	1,095	0	1,095	12-
	SUBTOTAL **********	1,198	1,250	1,246	1,095	0	1,095	12-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	6,022	26,829	5,527	5,590	0	5,590	79-
71101	PROFESSIONAL SERVICES	28,824	21,740	21,740	20,000	0	20,000	8-
	SUBTOTAL **********	34,846	48,569	27,267	25,590	0	25,590	47-
	OTHER							
86850	CONTINGENCY	0	7,257	30,000	30,000	0	30,000	313
	SUBTOTAL **********	0	7,257	30,000	30,000	0	30,000	313
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	0	0	0	0	9,640	9,640	0
	SUBTOTAL **********	0	0	0	0	9,640	9,640	0
	TOTAL EXPENDITURES ***** **	**38,187**	**58,576**	**59,013**	**58,185**	**9,640**	**67,825**	**16**

2570 SHERIFF K9 OPERATIONS FND ACTV

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	78,800	96,000	95,000	95,000	0	95,000	1-
	SUBTOTAL **********	78,800	96,000	95,000	95,000	0	95,000	1-
	INTEREST							
3711	INT-OVERNIGHT	1,505	1,235	2,000	2,000	0	2,000	61
3712	INT-LONG TERM INVEST	3,753	5,390	6,000	6,000	0	6,000	11
3798	INC/DEC IN FV OF INVESTMENTS	8,856	0	0	0	0	0	0
	SUBTOTAL **********	14,114	6,625	8,000	8,000	0	8,000	21
	TOTAL REVENUES ******** **	**92,914**	**102,625**	**103,000**	**103,000**	**0**	**103,000**	**0**

	MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	1,427	2,000	2,000	2,000	1,250	3,250	62
23201	AMMUNITION (LESS-LETHAL)	0	0	0	0	600	600	0
23300	UNIFORMS	0	500	500	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	454	1,500	1,500	1,000	0	1,000	33-
	SUBTOTAL **********	1,881	4,000	4,000	3,500	1,850	5,350	34
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	450	450	500	650	0	650	44
37200	REGISTRATION	700	1,325	1,275	1,100	0	1,100	16-
37220	TRAVEL: TRAINING RELATED	719	3,000	2,400	2,300	0	2,300	23-
	SUBTOTAL **********	1,869	4,775	4,175	4,050	0	4,050	15-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	113	2,500	2,000	2,500	0	2,500	0
71101	PROFESSIONAL SERVICES	0	2,600	0	2,600	0	2,600	0
	SUBTOTAL **********	113	5,100	2,000	5,100	0	5,100	0
	OTHER							
85710	TRAVEL-OTHER	238	800	0	800	0	800	0
86850	CONTINGENCY	0	10,000	0	10,000	0	10,000	0
	SUBTOTAL **********	238	10,800	0	10,800	0	10,800	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,400	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	12,000	12,000	0
	SUBTOTAL **********	1,400	0	0	0	12,000	12,000	0
	TOTAL EXPENDITURES ***** **	**5,501**	**24,675**	**10,175**	**23,450**	**13,850**	**37,300**	**51**

2901 LEST SHERIFF OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3835	SALE OF CAPITAL FIXED ASSET	55,125	63,800	9,125	0	22,500	22,500	64-
3836	SALE OF NON-CAPITAL ASSETS	2,632	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	26	0	0	0	0	0	0
	SUBTOTAL **********	57,783	63,800	9,125	0	22,500	22,500	65-
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	5,952	0	0	0	0	0	0
3946	INS PROCEEDS-CAP ASSET RETIRED	23,450	0	20,964	0	0	0	0
	SUBTOTAL **********	29,402	0	20,964	0	0	0	0
	TOTAL REVENUES ******** **	**87,185**	**63,800**	**30,089**	**0**	**22,500**	**22,500**	**65-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,068,651	0	0	0	0	0	0
10110	OVERTIME	139,707	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	18,137	0	0	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	948	0	0	0	0	0	0
10120	HOLIDAY WORKED	15,037	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	3,901	0	0	0	0	0	0
10200	FICA	94,012	0	0	0	0	0	0
10300	HEALTH INSURANCE	76,860	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	3,000	0	0	0	0	0	0
10325	DISABILITY INSURANCE	4,222	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	8,966	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	380	0	0	0	0	0	0
10350	LIFE INSURANCE	720	0	0	0	0	0	0
10375	DENTAL INSURANCE	2,940	0	0	0	0	0	0
10400	WORKERS COMP	30,230	0	0	0	0	0	0
10500	401(A) MATCH PLAN	4,035	0	0	0	0	0	0
10501	LAW ENFORCE 401(A) MATCH PLAN	12,529	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	12,538	0	0	0	0	0	0
	SUBTOTAL **********	1,496,813	0	0	0	0	0	0

Sheriff Administration and Enforcement Operations

	MATERIALS & SUPPLIES						
23010	DETENTION/ENFORCEMENT SUPPLIES	6,016	0	0	0	0	0	0
23200	AMMUNITION	26,050	0	0	0	0	0	0
23201	AMMUNITION (LESS-LETHAL)	10,250	0	0	0	0	0	0
23300	UNIFORMS	6,036	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	8,852	0	0	0	0	0	0
23860	VEHICLE EQUIPMENT <$1000	23,378	0	0	0	0	0	0
	SUBTOTAL **********	80,582	0	0	0	0	0	0
	DUES TRAVEL & TRAINING						
37200	REGISTRATION	9,352	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	9,909	0	0	0	0	0	0
	SUBTOTAL **********	19,261	0	0	0	0	0	0
	UTILITIES						
48050	MOBILE DEVICE SERVICE	34,329	0	0	0	0	0	0
	SUBTOTAL **********	34,329	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE						
60051	IT EQUIP SERVICE CONTRACT	6,753	0	0	0	0	0	0
60250	EQUIPMENT INSTALLATION CHARGES	525	0	0	0	0	0	0
	SUBTOTAL **********	7,278	0	0	0	0	0	0
	CONTRACTUAL SERVICES						
70050	SOFTWARE SERVICE CONTRACT	10,945	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	6,656	0	0	0	0	0	0
71526	DISPOSAL SERVICES	708	0	0	0	0	0	0
	SUBTOTAL **********	18,309	0	0	0	0	0	0
	OTHER						
86910	PY ENCUMBRANCES NOT USED	-543	0	0	0	0	0	0
	SUBTOTAL **********	-543	0	0	0	0	0	0
	FIXED ASSET ADDITIONS						
91301	COMPUTER HARDWARE	7,795	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	134,912	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	26,448	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	596,059	0	0	0	0	0	0
	SUBTOTAL **********	765,214	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	**2,421,243**	**0**	**0**	**0**	**0**	**0**	**0**

Decimal values have been truncated.

Adult Detention Operations

Department Numbers 1255, 2560, 2902, 2906

Mission

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

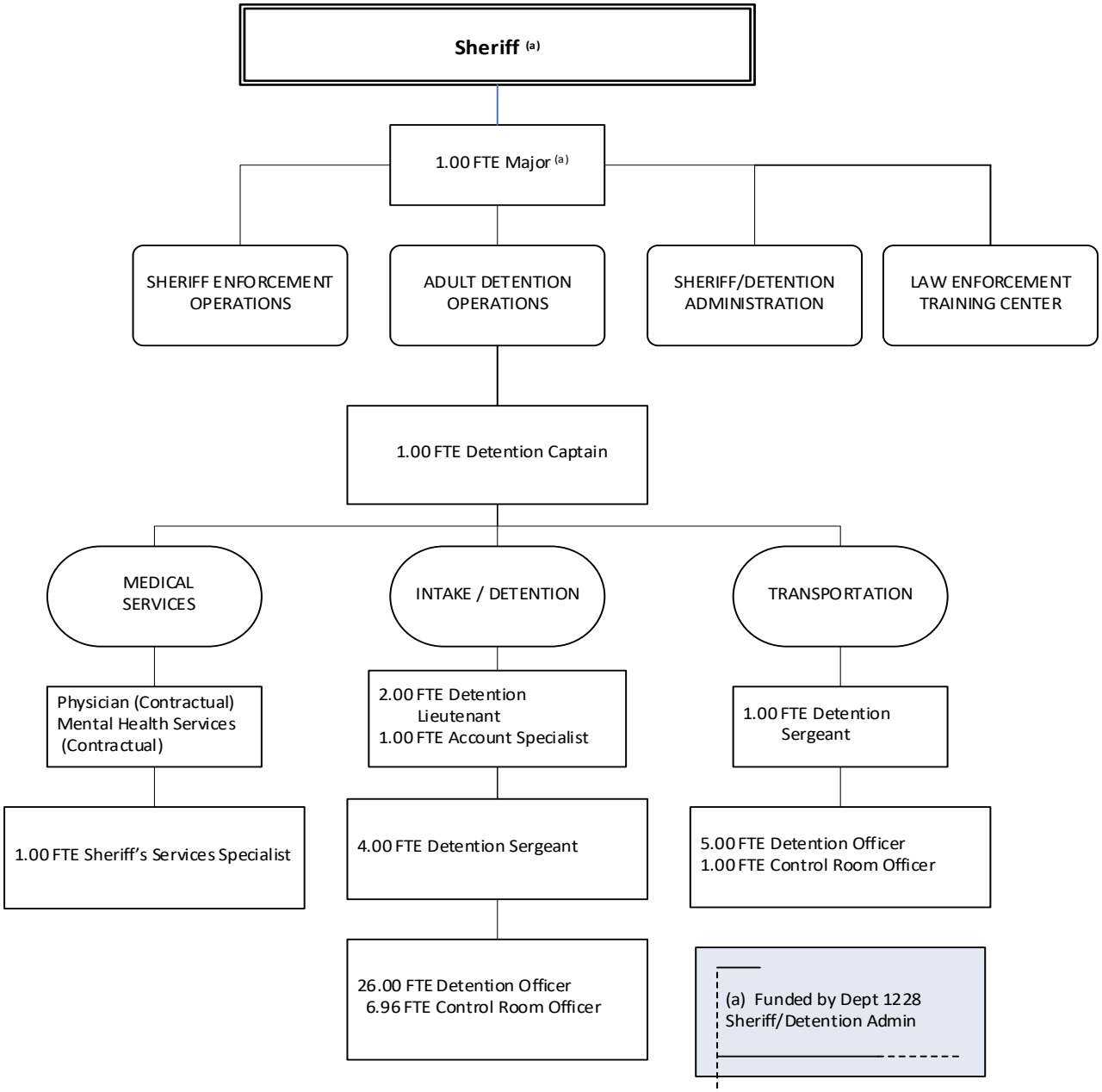
The jail is designed to hold a maximum of 246 inmates, with an optimum operating capacity of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services as well as funding for housing inmates in other law.

Budget Highlights

General Fund (1255)—The FY 2026 has no significant changes to the budget.

Adult Detention Operations

Organizational Chart



Adult Detention Operations

Annual Budget

1255 GF DETENTION OPERATIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3420	FEDERAL INCENTIVE PROGRAM	15,400	14,000	14,100	14,000	0	14,000	0
3463	STATE REIM-SUPPLIES/EQUIP	7,160	7,200	7,160	7,200	0	7,200	0
3467	STATE REIMB-EXTRADITION	108,534	73,800	107,300	122,760	0	122,760	66
3468	STATE REIMB-TRANSPORTING	16,603	15,400	23,800	16,000	0	16,000	3
3476	STATE REIMB-PRISONER BD.	1,157,894	1,967,200	1,200,000	1,200,000	0	1,200,000	39-
3494	PRISONER HOUSING-US MARSHALS	1,225	1,200	1,764	1,200	0	1,200	0
	SUBTOTAL **********	1,306,816	2,078,800	1,354,124	1,361,160	0	1,361,160	35-
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	588	420	100	420	0	420	0
3518	INMATE MED FEES (RECOUPMENT)	33,754	33,600	35,580	33,600	0	33,600	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	5,067	4,320	8,136	7,500	0	7,500	73
3550	COMMISSIONS	66,172	63,180	54,900	63,180	0	63,180	0
3553	COMMISSIONS-PHONES	100,896	91,956	83,330	0	0	0	100-
3556	INMATE FEES (NON-MEDICAL)	5,203	5,520	5,500	5,520	0	5,520	0
	SUBTOTAL **********	211,680	198,996	187,546	110,220	0	110,220	45-
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	669,790	669,790	866,561	0	2,966,561	342
3835	SALE OF CAPITAL FIXED ASSET	2,250	0	0	0	0	0	0
3882	RESTITUTION REIMB/SETTLEMENTS	165	300	322	300	0	300	0
3890	MISCELLANEOUS	62	0	0	0	0	0	0
	SUBTOTAL **********	2,477	670,090	670,112	866,861	0	2,966,861	343
	TOTAL REVENUES ******** **	**1,520,973**	**2,947,886**	**2,211,782**	**2,338,241**	**0**	**4,438,241**	**51**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,678,344	2,750,228	2,054,845	2,598,483	0	2,927,092	6
10110	OVERTIME	643,189	786,090	858,779	830,225	0	830,225	5
10111	OVERTIME 1.0	0	33,900	0	0	0	22,600	33-
10115	SHIFT DIFFERENTIAL	77,883	86,200	77,888	71,550	0	71,550	17-
10118	ON-CALL/CALL-BACK PAY	1,767	2,100	2,193	0	0	2,600	23
10120	HOLIDAY WORKED	17,448	0	19,813	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	13,476	16,250	9,910	11,300	0	11,300	30-
10200	FICA	181,707	274,558	226,782	268,634	0	295,701	7
10300	HEALTH INSURANCE	238,069	368,112	250,593	378,636	0	378,636	2
10310	COUNTY HSA CONTRIBUTION	24,250	28,800	25,183	34,500	0	34,500	19
10325	DISABILITY INSURANCE	4,891	9,580	7,867	9,219	0	9,219	3-
10330	CNTY PD DEPENDENT PREM-HEALTH	19,357	34,275	27,913	33,092	0	33,092	3-
10331	CNTY PD DEPENDENT PREM-DENTAL	1,415	1,840	1,622	1,582	0	1,582	14-
10350	LIFE INSURANCE	2,677	3,384	2,639	4,230	0	4,230	25
10375	DENTAL INSURANCE	13,387	18,060	12,922	18,480	0	18,480	2
10400	WORKERS COMP	47,019	63,027	69,313	71,249	0	71,249	13
10500	401(A) MATCH PLAN	13,920	24,440	13,533	28,552	0	28,552	16
10501	LAW ENFORCE 401(A) MATCH PLAN	1,625	5,870	0	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	53,835	48,221	51,719	43,868	0	77,307	60
	SUBTOTAL **********	3,034,259	4,554,935	3,713,514	4,403,600	0	4,817,915	6

Adult Detention Operations

	MATERIALS & SUPPLIES						
22500	SUBSCRIPTIONS/PUBLICATIONS	2,000	2,000	2,000	2,000	0	2,000	0
23000	OFFICE SUPPLIES	6	0	0	0	0	0	0
23001	PRINTED MATERIALS	0	200	100	200	0	200	0
23010	DETENTION/ENFORCEMENT SUPPLIES	4,953	13,000	8,500	11,000	0	11,000	15-
23016	MEDIA STORAGE SUPPLIES	0	150	75	150	0	150	0
23025	RESIDENT SUPPLIES	39,032	40,800	45,000	48,800	0	48,800	19
23026	INTAKE/INDIGENT SUPPLIES	14,866	15,000	18,000	15,000	0	15,000	0
23027	WORK/INCENTIVE SUPPLIES	5,565	6,000	5,600	6,000	0	6,000	0
23030	KITCHEN SUPPLIES	10	1,700	500	1,000	0	1,000	41-
23031	CUSTODIAL SUPPLIES	12,174	22,800	17,900	22,800	0	22,800	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	600	300	600	0	600	0
23200	AMMUNITION	1,498	2,000	2,012	2,500	0	2,500	25
23201	AMMUNITION (LESS-LETHAL)	9,749	10,130	10,130	10,130	0	10,130	0
23300	UNIFORMS	17,121	25,658	21,000	25,730	0	25,730	0
23305	UNIFORM MAINTENANCE	882	1,500	2,500	1,800	0	1,800	20
23501	MEDICINE & MED SUPPLIES/EQUIP	771	4,500	500	1,250	0	1,250	72-
23850	UNTAGGED EQUIPMENT & TOOLS	9,673	11,319	10,000	11,319	0	11,319	0
23855	UNTAGGED FURNITURE/FIXTURES	0	1,000	500	0	0	0	100-
23860	VEHICLE EQUIPMENT <$1000	0	23,056	13,720	0	0	0	100-
	SUBTOTAL ******************	118,300	181,413	158,337	160,279	0	160,279	12-
	DUES TRAVEL & TRAINING						
37000	DUES & PROF CERTIFCTN/LICENSE	52	7,795	5,000	3,340	0	3,340	57-
37200	REGISTRATION	10,797	15,956	10,000	13,906	0	13,906	12-
37220	TRAVEL: TRAINING RELATED	6,665	8,750	7,000	6,200	0	6,200	29-
	SUBTOTAL ******************	17,514	32,501	22,000	23,446	0	23,446	28-
	UTILITIES						
48050	MOBILE DEVICE SERVICE	6,164	6,720	5,610	5,700	0	5,700	15-
	SUBTOTAL ******************	6,164	6,720	5,610	5,700	0	5,700	15-
	VEHICLE EXPENSE						
59000	FUEL	16,889	18,970	18,254	19,000	0	19,000	0
59025	VEHICLE TITLE/LICENSE/PLATES	171	65	41	171	0	171	163
59100	VEHICLE REPAIRS/MAINTENANCE	2,575	6,600	3,300	6,600	0	6,600	0
59105	TIRES	711	2,125	1,500	2,125	0	2,125	0
	SUBTOTAL ******************	20,346	27,760	23,095	27,896	0	27,896	0
	EQUIP & BLDG MAINTENANCE						
60050	EQUIP SERVICE CONTRACT	668	6,588	500	660	0	6,588	0
60100	BLDG REPAIRS/MAINTENANCE	19,956	21,342	20,500	21,342	0	21,342	0
60200	EQUIP REPAIRS/MAINTENANCE	3,123	6,000	4,000	4,000	0	4,000	33-
60250	EQUIPMENT INSTALLATION CHARGES	8,046	12,480	10,000	0	14,400	0	100-
	SUBTOTAL ******************	31,793	46,410	35,000	26,002	14,400	31,930	31-
	CONTRACTUAL SERVICES						
70050	SOFTWARE SERVICE CONTRACT	1,400	1,800	1,800	1,800	0	1,800	0
70100	SOFTWARE SUBSCRIPTIONS	14,749	19,191	19,300	19,241	0	19,241	0
71000	NOTARY BONDS	0	100	50	100	0	100	0
71100	OUTSOURCED SERVICES	518,548	525,170	559,000	568,520	0	568,520	8
71101	PROFESSIONAL SERVICES	9,410	15,700	15,700	11,120	0	11,120	29-
72000	OUT OF FACILITY INMATE HOUSING	120,000	2,000,000	2,179,924	850,000	1,250,000	2,100,000	5
	SUBTOTAL ******************	664,107	2,561,961	2,775,774	1,450,781	1,250,000	2,700,781	5
	OTHER						
83170	FEES-PERMIT/LICENS/INSP/CERTIF	31	500	180	500	0	500	0
83810	INTERFUND SERVICES USED	1,356	2,082	2,623	2,086	0	2,086	0
85600	EXTRADITION EXPENSE	115,880	73,800	122,800	73,800	48,960	122,760	66
85605	PRISONER TRANSPORT-INSTAT	388	1,650	1,000	1,650	0	1,650	0
85620	OTHER MEDICAL	837,833	914,504	945,000	944,987	0	944,987	3
86896	SHORTAGE	0	0	15	0	0	0	0
	SUBTOTAL ******************	955,488	992,536	1,071,618	1,023,023	48,960	1,071,983	8
	FIXED ASSET ADDITIONS						
91300	MACHINERY & EQUIPMENT	15,003	0	0	0	19,800	0	0
92300	REPLCMENT MACH & EQUIP	49,124	72,688	67,500	0	79,390	25,990	64-
92400	REPLCMENT AUTO/TRUCKS	90,084	98,700	92,218	0	0	0	100-
	SUBTOTAL ******************	154,211	171,388	159,718	0	99,190	25,990	85-
	TOTAL EXPENDITURES ***** **	**5,002,182**	**8,575,624**	**7,964,666**	**7,120,727**	**1,412,550**	**8,865,920**	**3**

Adult Detention Operations

2560 INMATE PRSNR SECRTY FND ACTVTY

256 INMATE PRSNR DETAINEE SEC FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	27,423	23,300	25,155	25,500	0	25,500	9
	SUBTOTAL **********	27,423	23,300	25,155	25,500	0	25,500	9
	INTEREST							
3711	INT-OVERNIGHT	588	175	696	700	0	700	300
3712	INT-LONG TERM INVEST	1,468	1,280	2,080	1,280	0	1,280	0
3798	INC/DEC IN FV OF INVESTMENTS	3,481	0	0	0	0	0	0
	SUBTOTAL **********	5,537	1,455	2,776	1,980	0	1,980	36
	TOTAL REVENUES ******** **	**32,960**	**24,755**	**27,931**	**27,480**	**0**	**27,480**	**11**
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	14,184	17,220	16,412	16,412	0	16,412	4-
71101	PROFESSIONAL SERVICES	0	20,000	0	20,000	0	20,000	0
	SUBTOTAL **********	14,184	37,220	16,412	36,412	0	36,412	2-
	TOTAL EXPENDITURES ***** **	**14,184**	**37,220**	**16,412**	**36,412**	**0**	**36,412**	**2-**

2902 LEST DETENTION OPERATIONS

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3835	SALE OF CAPITAL FIXED ASSET	0	0	4,650	0	0	0	0
	SUBTOTAL **********	0	0	4,650	0	0	0	0
	TOTAL REVENUES ******** **	**0**	**0**	**4,650**	**0**	**0**	**0**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	773,442	0	0	0	0	0	0
10110	OVERTIME	141,599	0	0	0	0	0	0
10115	SHIFT DIFFERENTIAL	13,165	0	0	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	346	0	0	0	0	0	0
10120	HOLIDAY WORKED	12,869	0	0	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	1,685	0	0	0	0	0	0
10200	FICA	70,051	0	0	0	0	0	0
10300	HEALTH INSURANCE	45,990	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	1,900	0	0	0	0	0	0
10325	DISABILITY INSURANCE	3,138	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	15,457	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	614	0	0	0	0	0	0
10350	LIFE INSURANCE	360	0	0	0	0	0	0
10375	DENTAL INSURANCE	2,345	0	0	0	0	0	0
10400	WORKERS COMP	20,680	0	0	0	0	0	0
10500	401(A) MATCH PLAN	2,625	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,128	0	0	0	0	0	0
	SUBTOTAL **********	1,112,394	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23300	UNIFORMS	2,206	0	0	0	0	0	0
	SUBTOTAL **********	2,206	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**1,114,600**	**0**	**0**	**0**	**0**	**0**	**0**

2906 LEST CONTRACT INMATE HOUSING

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
72000	OUT OF FACILITY INMATE HOUSING	799,845	0	0	0	0	0	0
	SUBTOTAL **********	799,845	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**799,845**	**0**	**0**	**0**	**0**	**0**	**0**

Decimal values have been truncated.

BCSO Regional Training Center

Department Numbers 2910, 2911, 2912, 6601, 6602, 6603

Mission

The mission of the Boone County Sheriff's Office is to lead the fight to prevent crime and injustice, enforce the law fairly, defend the rights of all, and partner with the people we serve to secure and promote safety in our communities. The Boone County Sheriff's Office Regional Training Center has been established in FY 2025 within the Training Branch of the Sheriff's Office to further this mission by providing high quality law enforcement training, both basic and advanced, to our personnel as well as the personnel of our partnering agencies in a well-equipped state of the art training facility.

Budget Highlights

Operations for the Regional Training Center were moved from the Law Enforcement Sales Tax Fund 290 to Enterprise Fund 660 in FY 2026.

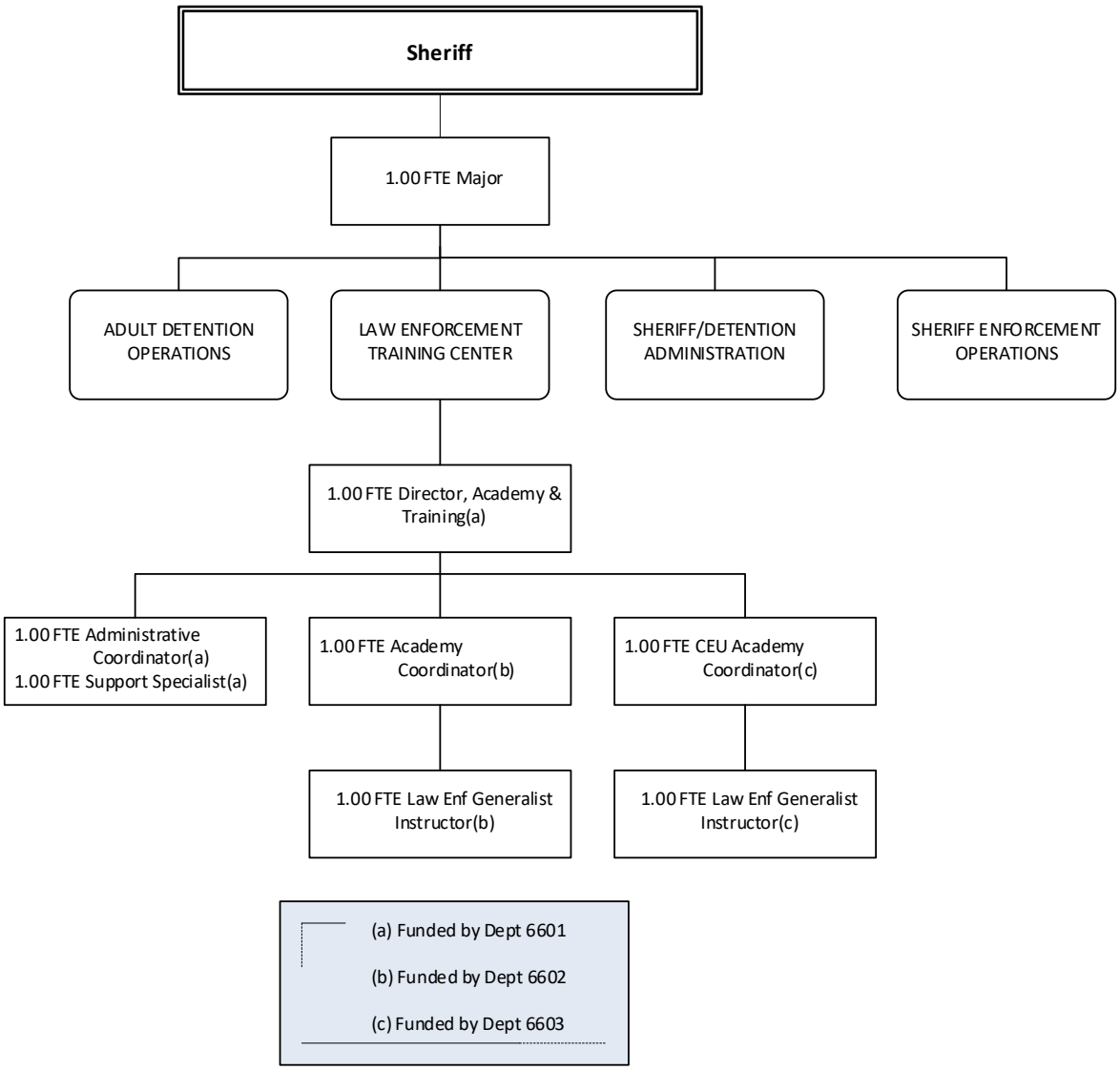
BCSO Reg Training Center Admin (6601): FY 2026 budget for the Training Admin has increased due to additional staffing, a full year of Utilities, and a full year of Facilities Internal Services.

BCSO RTC Academy (6602): FY 2026 budget for the Academy has increased due to additional staffing, and additional supplies.

BCSO RTC Continuing Education (6603): FY2026 budget has no significant changes.

BCSO Regional Training Center

Organizational Chart



BCSO Regional Training Center

Annual Budget

2910 LEST SHERIFF TRAINING ADMIN

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	104,739	117,501	117,374	0	0	100-
10200	FICA	0	8,013	8,888	8,979	0	0	100-
10300	HEALTH INSURANCE	0	13,896	7,649	8,004	0	0	100-
10310	COUNTY HSA CONTRIBUTION	0	0	1,105	1,500	0	0	0
10325	DISABILITY INSURANCE	0	378	309	422	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	247	257	0	0	0
10350	LIFE INSURANCE	0	108	55	90	0	0	100-
10375	DENTAL INSURANCE	0	630	402	420	0	0	100-
10400	WORKERS COMP	0	1,916	0	2,441	0	0	100-
10500	401(A) MATCH PLAN	0	325	0	607	0	0	100-
10501	LAW ENFORCE 401(A) MATCH PLAN	0	4,288	1,430	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,096	2,351	2,347	0	0	100-
	SUBTOTAL ******************	0	136,389	139,937	142,441	0	0	100-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	1,000	1,000	1,000	0	0	100-
23001	PRINTED MATERIALS	0	1,700	3,000	4,200	0	0	100-
23010	DETENTION/ENFORCEMENT SUPPLIES	0	2,000	1,000	2,000	0	0	100-
23300	UNIFORMS	0	1,500	1,000	1,500	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	6,490	2,500	6,490	0	0	100-
	SUBTOTAL ******************	0	12,690	8,500	15,190	0	0	100-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	2,500	0	2,650	0	0	100-
37200	REGISTRATION	0	1,000	3,000	7,500	0	0	100-
37220	TRAVEL: TRAINING RELATED	0	6,000	3,000	7,600	0	0	100-
	SUBTOTAL ******************	0	9,500	6,000	17,750	0	0	100-
	UTILITIES							
48050	MOBILE DEVICE SERVICE	0	528	400	540	0	0	100-
48100	NATURAL GAS	0	7,100	0	0	0	0	100-
48200	ELECTRICITY	0	12,900	24,000	0	0	0	100-
	SUBTOTAL ******************	0	20,528	24,400	540	0	0	100-
	VEHICLE EXPENSE							
59000	FUEL	0	1,000	0	5,000	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	2,000	0	0	0
59105	TIRES	0	0	0	1,500	0	0	0
	SUBTOTAL ******************	0	1,000	0	8,500	0	0	100-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	1,000	0	0	0
	SUBTOTAL ******************	0	0	0	1,000	0	0	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	12,000	16,000	12,000	0	0	100-
71004	PROPERTY INSURANCE	0	35,000	0	35,000	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	18,700	20,000	0	0	0
	SUBTOTAL ******************	0	47,000	34,700	67,000	0	0	100-
	OTHER							
84010	RECEPTION/MEETINGS	0	500	1,000	1,500	0	0	100-
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	2,000	3,000	6,000	0	0	100-
86850	CONTINGENCY	0	89,978	0	0	0	0	100-
	SUBTOTAL ******************	0	92,478	4,000	7,500	0	0	100-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	2,400	2,400	0	0	0	100-
	SUBTOTAL ******************	0	2,400	2,400	0	0	0	100-
	TOTAL EXPENDITURES *****`	**0**	**321,985**	**219,937**	**259,921**	**0**	**0**	**100-**

BCSO Regional Training Center

2911 LEST ACADEMY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3557	TUITION FEES	0	0	0	450,000	0	0	0
	SUBTOTAL **********	0	0	0	450,000	0	0	0
	TOTAL REVENUES ******** **	**0**	**0**	**0**	**450,000**	**0**	**0**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	32,568	32,568	0	0	0	100-
10200	FICA	0	2,492	2,492	0	0	0	100-
10300	HEALTH INSURANCE	0	4,632	4,632	0	0	0	100-
10325	DISABILITY INSURANCE	0	117	117	0	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	549	549	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	0	18	18	0	0	0	100-
10350	LIFE INSURANCE	0	36	36	0	0	0	100-
10375	DENTAL INSURANCE	0	210	210	0	0	0	100-
10400	WORKERS COMP	0	751	751	0	0	0	100-
10501	LAW ENFORCE 401(A) MATCH PLAN	0	1,482	1,482	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	652	652	0	0	0	100-
	SUBTOTAL **********	0	43,507	43,507	0	0	0	100-
	MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	0	1,660	1,000	1,660	0	0	100-
23201	AMMUNITION (LESS-LETHAL)	0	760	500	760	0	0	100-
23300	UNIFORMS	0	17,650	17,000	17,150	0	0	100-
23350	SPECIAL PROGRAM SUPPLIES	0	0	1,500	1,500	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	21,660	10,000	20,370	0	0	100-
	SUBTOTAL **********	0	41,730	30,000	41,440	0	0	100-
	UTILITIES							
48050	MOBILE DEVICE SERVICE	0	264	0	1,080	0	0	100-
	SUBTOTAL **********	0	264	0	1,080	0	0	100-
	VEHICLE EXPENSE							
59000	FUEL	0	750	0	750	0	0	100-
59100	VEHICLE REPAIRS/MAINTENANCE	0	5,000	0	5,000	0	0	100-
59105	TIRES	0	1,000	0	1,000	0	0	100-
	SUBTOTAL **********	0	6,750	0	6,750	0	0	100-
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	0	2,000	0	0	100-
60250	EQUIPMENT INSTALLATION CHARGES	0	500	0	500	0	0	100-
	SUBTOTAL **********	0	2,500	0	2,500	0	0	100-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	10,000	0	10,000	0	0	100-
71101	PROFESSIONAL SERVICES	0	0	0	1,500	0	0	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	0	1,500	0	0	0
	SUBTOTAL **********	0	10,000	0	13,000	0	0	100-
	OTHER							
84010	RECEPTION/MEETINGS	0	1,500	0	1,500	0	0	100-
86850	CONTINGENCY	0	159,662	0	0	0	0	100-
	SUBTOTAL **********	0	161,162	0	1,500	0	0	100-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	14,538	0	0	0	0	100-
	SUBTOTAL **********	0	14,538	0	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**0**	**280,451**	**73,507**	**66,270**	**0**	**0**	**100-**

BCSO Regional Training Center

2912 LEST POST ACADEMY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	130,271	141,657	160,409	0	0	100-
10110	OVERTIME	0	0	7,419	0	0	0	0
10115	SHIFT DIFFERENTIAL	0	0	116	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	0	0	339	0	0	0	0
10200	FICA	0	9,966	11,197	12,271	0	0	100-
10300	HEALTH INSURANCE	0	18,528	15,012	18,528	0	0	100-
10325	DISABILITY INSURANCE	0	469	469	577	0	0	100-
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	2,470	3,292	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	83	110	0	0	0
10350	LIFE INSURANCE	0	144	110	180	0	0	100-
10375	DENTAL INSURANCE	0	840	681	840	0	0	100-
10400	WORKERS COMP	0	3,004	0	3,336	0	0	100-
10500	401(A) MATCH PLAN	0	0	0	1,215	0	0	0
10501	LAW ENFORCE 401(A) MATCH PLAN	0	5,927	3,575	0	0	0	100-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	2,606	1,137	1,361	0	0	100-
	SUBTOTAL **********	0	171,755	184,265	202,119	0	0	100-
	MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	0	2,500	2,000	2,500	0	0	100-
23300	UNIFORMS	0	500	500	500	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	6,300	3,000	6,300	0	0	100-
	SUBTOTAL **********	0	9,300	5,500	9,300	0	0	100-
	UTILITIES							
48050	MOBILE DEVICE SERVICE	0	1,056	800	1,080	0	0	100-
	SUBTOTAL **********	0	1,056	800	1,080	0	0	100-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	10,000	0	10,000	0	0	100-
	SUBTOTAL **********	0	10,000	0	10,000	0	0	100-
	OTHER							
84010	RECEPTION/MEETINGS	0	500	0	500	0	0	100-
	SUBTOTAL **********	0	500	0	500	0	0	100-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	16,938	12,000	0	0	0	100-
	SUBTOTAL **********	0	16,938	12,000	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**0**	**209,549**	**202,565**	**222,999**	**0**	**0**	**100-**

6601 BCSO REG TRAINING CENTER ADMIN

660 BCSO REGIONAL TRAINING CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3422	REIMB/REV- OTHER GOVT/CIRCUITS	0	0	0	0	0	526,525	0
	SUBTOTAL **********	0	0	0	0	0	526,525	0
	CHARGES FOR SERVICES							
3569	OTHER FEES	0	0	0	0	87,000	12,000	0
	SUBTOTAL **********	0	0	0	0	87,000	12,000	0
	TOTAL REVENUES ******** **	**0**	**0**	**0**	**0**	**87,000**	**538,525**	**0**

BCSO Regional Training Center

	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	0	0	75,920	0	221,541	0
10110	OVERTIME	0	0	0	10,000	0	10,000	0
10120	HOLIDAY WORKED	0	0	0	2,000	0	2,000	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	1,000	0	1,000	0
10200	FICA	0	0	0	6,802	0	17,789	0
10300	HEALTH INSURANCE	0	0	0	18,528	0	18,528	0
10325	DISABILITY INSURANCE	0	0	0	273	0	273	0
10350	LIFE INSURANCE	0	0	0	180	0	180	0
10375	DENTAL INSURANCE	0	0	0	840	0	840	0
10400	WORKERS COMP	0	0	0	355	0	355	0
10500	401(A) MATCH PLAN	0	0	0	1,215	0	1,215	0
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	0	0	0	6,225	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	1,518	0	4,651	0
	SUBTOTAL **********	0	0	0	118,631	0	284,597	0
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	0	0	0	0	5,000	0	0
23000	OFFICE SUPPLIES	0	0	0	1,000	0	1,000	0
23001	PRINTED MATERIALS	0	0	0	4,200	30,800	5,000	0
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	2,000	400	2,400	0
23300	UNIFORMS	0	0	0	1,500	0	1,500	0
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	0	5,660	5,660	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	6,490	1,500	7,990	0
	SUBTOTAL **********	0	0	0	15,190	43,360	23,550	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	2,650	0	2,650	0
37200	REGISTRATION	0	0	0	7,500	22,000	29,500	0
37220	TRAVEL: TRAINING RELATED	0	0	0	7,600	3,600	11,200	0
	SUBTOTAL **********	0	0	0	17,750	25,600	43,350	0
	UTILITIES							
48000	TELEPHONES	0	0	0	0	1,800	1,800	0
48050	MOBILE DEVICE SERVICE	0	0	0	540	0	540	0
48100	NATURAL GAS	0	0	0	0	26,400	26,400	0
48200	ELECTRICITY	0	0	0	0	96,000	96,000	0
48300	WATER	0	0	0	0	20,400	20,400	0
48400	SOLID WASTE	0	0	0	0	4,980	4,980	0
48500	STORM WATER UTILITY	0	0	0	0	1,800	1,800	0
48600	SEWER USE	0	0	0	0	14,400	14,400	0
48700	LP GAS/BLDG GENERATOR FUEL	0	0	0	0	400	400	0
	SUBTOTAL **********	0	0	0	540	166,180	166,720	0
	VEHICLE EXPENSE							
59000	FUEL	0	0	0	5,000	0	5,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	2,000	0	2,000	0
59105	TIRES	0	0	0	1,500	0	1,500	0
	SUBTOTAL **********	0	0	0	8,500	0	8,500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	0	1,660	1,660	0
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	0	5,000	5,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	0	5,000	5,000	0
	SUBTOTAL **********	0	0	0	0	11,660	11,660	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	26,780	26,780	0
71101	PROFESSIONAL SERVICES	0	0	0	20,000	41,500	60,000	0
	SUBTOTAL **********	0	0	0	20,000	68,280	86,780	0
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	130,622	0	130,622	0
84010	RECEPTION/MEETINGS	0	0	0	1,500	0	1,500	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	0	0	6,000	0	6,000	0
	SUBTOTAL **********	0	0	0	138,122	0	138,122	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	2,700	2,700	0
	SUBTOTAL **********	0	0	0	0	2,700	2,700	0
	TOTAL EXPENDITURES ***** **	**0**	**0**	**0**	**318,733**	**317,780**	**765,979**	**0**

BCSO Regional Training Center

6602 BCSO RTC ACADEMY

660 BCSO REGIONAL TRAINING CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3557	TUITION FEES	0	0	0	450,000	0	450,000	0
	SUBTOTAL **********	0	0	0	450,000	0	450,000	0
	TOTAL REVENUES ******** **	**0**	**0**	**0**	**450,000**	**0**	**450,000**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	0	0	130,270	0	162,510	0
10110	OVERTIME	0	0	0	12,000	0	12,000	0
10120	HOLIDAY WORKED	0	0	0	2,000	0	2,000	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	1,000	0	1,000	0
10200	FICA	0	0	0	11,113	0	13,427	0
10300	HEALTH INSURANCE	0	0	0	18,528	0	18,528	0
10325	DISABILITY INSURANCE	0	0	0	468	0	468	0
10350	LIFE INSURANCE	0	0	0	180	0	180	0
10375	DENTAL INSURANCE	0	0	0	840	0	840	0
10400	WORKERS COMP	0	0	0	3,000	0	3,000	0
10500	401(A) MATCH PLAN	0	0	0	1,215	0	1,215	0
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	0	0	0	8,126	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	2,605	0	3,510	0
	SUBTOTAL **********	0	0	0	183,219	0	226,804	0
	MATERIALS & SUPPLIES							
23001	PRINTED MATERIALS	0	0	0	0	2,500	2,500	0
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	1,660	0	1,660	0
23050	OTHER SUPPLIES	0	0	0	0	450	450	0
23200	AMMUNITION	0	0	0	0	12,000	12,000	0
23201	AMMUNITION (LESS-LETHAL)	0	0	0	760	3,500	4,260	0
23300	UNIFORMS	0	0	0	17,150	5,500	22,650	0
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	1,500	1,500	3,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	0	20,370	20,370	0
	SUBTOTAL **********	0	0	0	21,070	45,820	66,890	0
	UTILITIES							
48050	MOBILE DEVICE SERVICE	0	0	0	1,080	0	1,080	0
	SUBTOTAL **********	0	0	0	1,080	0	1,080	0
	VEHICLE EXPENSE							
59000	FUEL	0	0	0	750	0	750	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	5,000	0	5,000	0
59105	TIRES	0	0	0	1,000	0	1,000	0
	SUBTOTAL **********	0	0	0	6,750	0	6,750	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	2,000	0	2,000	0
60250	EQUIPMENT INSTALLATION CHARGES	0	0	0	500	0	500	0
	SUBTOTAL **********	0	0	0	2,500	0	2,500	0
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	0	0	10,000	0	10,000	0
71101	PROFESSIONAL SERVICES	0	0	0	0	1,500	1,500	0
71526	DISPOSAL SERVICES	0	0	0	0	720	720	0
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	0	0	1,500	1,500	0
	SUBTOTAL **********	0	0	0	10,000	3,720	13,720	0
	OTHER							
84010	RECEPTION/MEETINGS	0	0	0	1,500	0	1,500	0
	SUBTOTAL **********	0	0	0	1,500	0	1,500	0
	TOTAL EXPENDITURES ***** **	**0**	**0**	**0**	**226,119**	**49,540**	**319,244**	**0**

BCSO Regional Training Center

6603 BCSO RTC CONTINUING EDUCATION

660 BCSO REGIONAL TRAINING CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	0	0	0	0	170,227	0
10110	OVERTIME	0	0	0	0	0	12,000	0
10111	OVERTIME 1.0	0	0	0	0	0	2,000	0
10115	SHIFT DIFFERENTIAL	0	0	0	0	0	1,000	0
10118	ON-CALL/CALL-BACK PAY	0	0	0	0	0	500	0
10200	FICA	0	0	0	0	0	14,208	0
10300	HEALTH INSURANCE	0	0	0	0	0	18,528	0
10325	DISABILITY INSURANCE	0	0	0	0	0	669	0
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	0	0	0	3,292	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	0	0	0	110	0
10350	LIFE INSURANCE	0	0	0	0	0	180	0
10375	DENTAL INSURANCE	0	0	0	0	0	840	0
10400	WORKERS COMP	0	0	0	0	0	205	0
10501	LAW ENFORCE 401(A) MATCH PLAN	0	0	0	0	0	8,511	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	3,715	0
	SUBTOTAL **********	0	0	0	0	0	235,985	0
	MATERIALS & SUPPLIES							
23010	DETENTION/ENFORCEMENT SUPPLIES	0	0	0	2,500	500	3,000	0
23201	AMMUNITION (LESS-LETHAL)	0	0	0	0	1,000	1,000	0
23300	UNIFORMS	0	0	0	500	0	500	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	0	0	5,000	1,400	6,400	0
	SUBTOTAL **********	0	0	0	8,000	2,900	10,900	0
	UTILITIES							
48050	MOBILE DEVICE SERVICE	0	0	0	1,080	0	1,080	0
	SUBTOTAL **********	0	0	0	1,080	0	1,080	0
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	0	0	10,000	0	10,000	0
	SUBTOTAL **********	0	0	0	10,000	0	10,000	0
	OTHER							
84010	RECEPTION/MEETINGS	0	0	0	500	0	500	0
	SUBTOTAL **********	0	0	0	500	0	500	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	6,100	6,100	0
	SUBTOTAL **********	0	0	0	0	6,100	6,100	0
	TOTAL EXPENDITURES *****	**0**	**0**	**0**	**19,580**	**9,000**	**264,565**	**0**

Decimal values have been truncated.

Prosecuting Attorney – Combined Budget Summary

Description of Funding Sources

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

- General Fund (100)
  - Prosecuting Attorney (1261)
  - Prosecuting Attorney Victim Witness (1262)
  - Prosecuting Attorney Child Support Enforcement (1263)
- PA Training Fund (260)
  - Prosecuting Attorney Training Fund Activity (2600)
- PA Tax Collection Fund (261)
  - Prosecuting Attorney Tax Collection (2610)
- PA Contingency Fund (262)
  - Prosecuting Attorney Contingency (2620)
- PA Forfeiture Fund (264)
  - Prosecuting Attorney Forfeiture (2640)
- PA Administrative Handling Cost Fund (265)
  - Prosecuting Attorney Handling Cost (2650)
  - Prosecuting Attorney Bad Check (2651)
- Law Enforcement Services Fund (290)
  - LEST Prosecuting Attorney (2903)

The annual budgets from these various resources are combined and presented on the following pages as follows:

- Prosecuting Attorney- General Operations (1261, 1262, 2600, 2610, 2620, 2640, 2650, 2651 2903)
- Prosecuting Attorney Child Support Enforcement (1263)

Prosecuting Attorney Summary

The County Commission establishes and approves the appropriations for all budgets except for the PA Tax Collection Fund and the PA Administrative Handling Cost Fund; these budgets are established and approved by the Prosecuting Attorney.

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
Prosecuting Attorney Operations								
100	1261	GF Prosecuting Attorney	$ 2,936,385	$ 3,497,445	$ 3,659,532	$ 576,907	$ 21,660	$ 4,258,099
100	1262	GF Pros Attrny Victim Witness	356,348	385,799	419,313	21,646	-	440,959
260	2600	Pros Attrny Training Fund Activity	1,050	5,463	-	10,614	-	10,614
261	2610	Pros Attrny Tax Collection	22,223	50	-	24,444	-	24,444
262	2620	Pros Attrny Contingency	10,770	-	-	20,000	-	20,000
264	2640	Pros Attrny Forfeiture	-	-	-	1,000	-	1,000
265	2650	Pros Attrny Admin Handling Cost	13,890	600	-	11,942	-	11,942
265	2651	Pros Attrny Bad Check	872	125	-	1,455	-	1,455
290	2903	LEST Prosecuting Attorney	423,426	-	-	-	-	-
		Subtotal	3,764,964	3,889,482	4,078,845	668,008	21,660	4,768,513
Child Support Enforcement								
100	1263	Pros Attrny Child Support Enf	229,676	247,675	225,762	30,915	-	256,677
		Subtotal	229,676	247,675	225,762	30,915	-	256,677
		Total	$ 3,994,640	$ 4,137,157	$ 4,304,607	$ 698,923	$ 21,660	$ 5,025,190

Prosecuting Attorney Summary

Personnel Summary

Position Title	2024	2025	Departmental Funding Source Full-time Equivalent Positions Dept. 1261	Dept. 1262	Dept. 1263	2026 Total	Change
Prosecuting Attorney Operations:							
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	1.00	-
Assistant Prosecuting Attorney III	3.00	3.00	3.00	-	-	3.00	-
Assistant Prosecuting Attorney I/II	12.00	12.00	13.00	-	-	13.00	1.00
Chief Investigator, PA Office	1.00	1.00	1.00	-	-	1.00	-
Investigator, PA Office	3.60	3.60	3.60	-	-	3.60	-
Administrative Services Manager*	1.00	1.00	1.00	-	-	1.00	-
Witness Location Investigator	1.00	2.00	2.00	-	-	2.00	-
Legal Assistant I	7.00	7.00	-	-	-	-	(7.00)
Legal Assistant II*	1.00	1.00	8.50	2.00	-	10.50	9.50
Legal Assistant III	-	-	-	-	-	-	-
Crime Victim Specialist	-	-	-	-	-	-	-
Lead Victim Assistant/Victim Assistant	1.00	1.00	-	1.00	-	1.00	-
Victim Assistant/Crime Victim Specialist	3.00	3.00	0.50	2.00	-	2.50	(0.50)
Administrative Tech III	1.00	1.00	-	-	-	-	(1.00)
Witness Coordinator	-	-	-	-	-	-	-
Case Specialist	0.48	0.48	-	0.48	-	0.48	-
Administrative Specialist Legal*	2.00	2.00	2.00	-	-	2.00	-
Law Student Intern*	0.43	0.43	-	0.43	-	0.43	-
Intern Pool Legal	-	0.25	0.25	-	-	0.25	-
Legal Assistant Supervisor*	1.00	1.00	1.00	-	-	1.00	-
Subtotal	40.51	41.76	37.85	5.91	-	43.76	2.00
Child Support Enforcement:							
	-	-	-	-	-	-	-
Associate Legal Counsel/Asst Prosecuting Attorney I/Asst Prosecuting Attorney II	1.00	1.00	-	-	1.00	1.00	-
Legal Assistant III	1.00	1.00	-	-	1.00	1.00	-
Legal Assistant II	1.00	1.00	-	-	1.00	1.00	-
Subtotal	3.00	3.00	-	-	3.00	3.00	-
Total FTEs	43.51	44.76	37.85	5.91	3.00	46.76	2.00
Overtime	$ 8,500	$ 6,000	$ 3,000	$ -	$ -	$ 3,000	$ (3,000)

* Position title changed for 2026 budget - see commission directed changes

Prosecuting Attorney Operations

Department Numbers 1261, 1262, 2600, 2610, 2620, 2640, 2650, 2651, 2903

Mission

The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. In addition, the Prosecuting Attorney's Office also provides a Victim Response Team; tax collections on behalf of the State of Missouri; and Non-Sufficient Funds (NSF) check collection and restitution collection on behalf of county residents and businesses.

The Prosecuting Attorney provides child support enforcement services within the County pursuant to a cooperative agreement with the State of Missouri; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

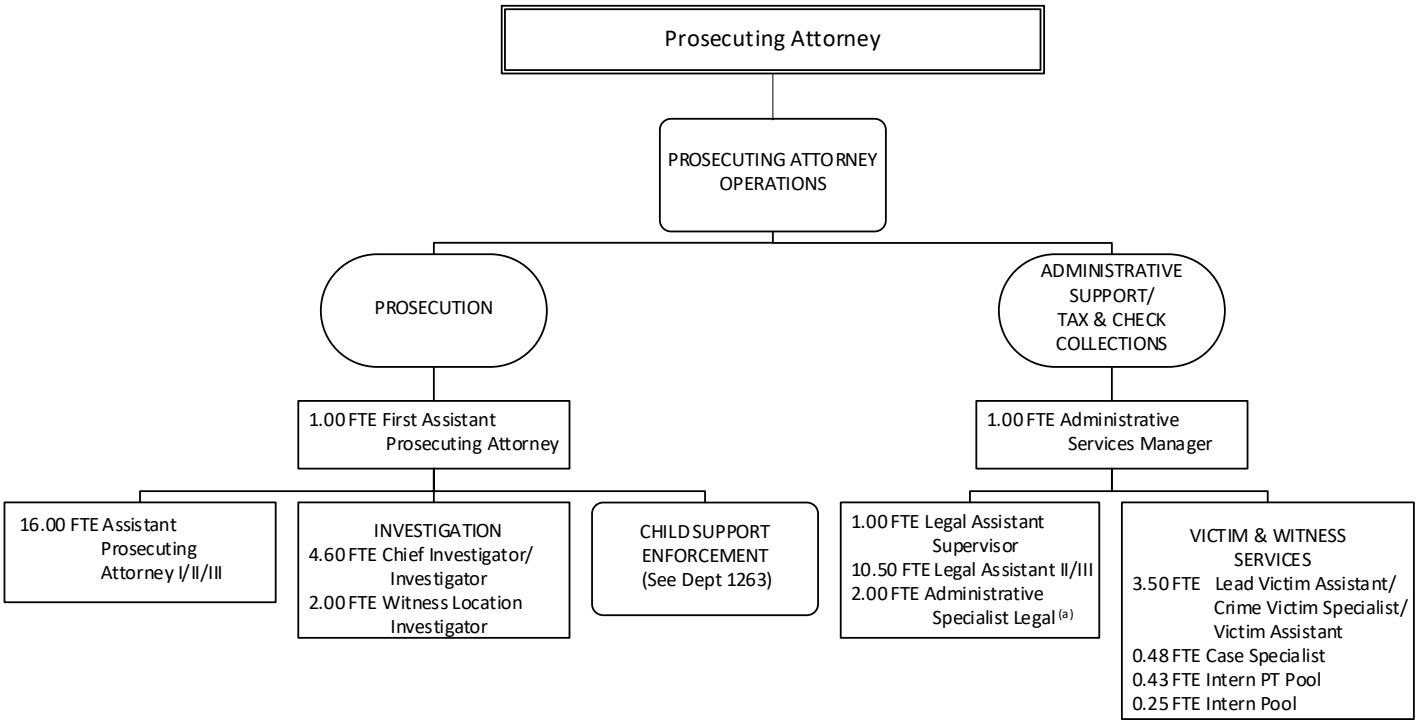
The FY 2026 budget includes funding for 1 additional full-time benefited Legal Assistant and 1 full-time benefited Assistant Prosecuting Attorney positions. 3 new Portable Radios have been added to the budget to be utilized for the new 800MHz radio network that is currently being constructed. The budgeted amount for the radios are $21,660.

Department 2903 was consolidated into department 1261 to show transparency from the 1/8¢ Sales Tax Law Enforcement Services Fund.

There are no other significant changes to the budget.

Prosecuting Attorney Operations

Organizational Chart



Prosecuting Attorney Operations

Performance Measures

	2024 Actual	2025 Actual	2026 Projected
Number of Felonies Filed	1,569	1,660	1,672
Number of Misdemeanors Filed	8,848	8,428	7,198
Total Number of Cases Filed	10,417	10,088	8,870

Annual Budget

1261 GF PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	221,737	217,306	217,306	287,929	0	287,929	32
	SUBTOTAL **********	221,737	217,306	217,306	287,929	0	287,929	32
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	781	900	0	900	0	900	0
3560	COLLECTION FEES	2,676	20,000	2,000	20,000	0	20,000	0
3574	P.A. FEES	78,535	50,000	58,000	50,000	0	50,000	0
	SUBTOTAL **********	81,992	70,900	60,000	70,900	0	70,900	0
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	468,775	468,775	577,708	0	622,637	32
3890	MISCELLANEOUS	0	0	110	0	0	0	0
	SUBTOTAL **********	0	468,775	468,885	577,708	0	622,637	33
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	548	1,300	0	1,300	0	1,300	0
	SUBTOTAL **********	548	1,300	0	1,300	0	1,300	0
	TOTAL REVENUES ******** **	**304,277**	**758,281**	**746,191**	**937,837**	**0**	**982,766**	**30**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,108,056	2,623,262	2,421,819	2,490,257	444,536	2,928,815	11
10110	OVERTIME	346	6,000	0	3,000	0	3,000	50-
10200	FICA	158,970	198,355	181,738	190,734	34,007	224,284	13
10300	HEALTH INSURANCE	218,928	282,587	253,371	289,332	65,620	307,860	8
10310	COUNTY HSA CONTRIBUTION	7,670	13,200	9,797	19,500	0	19,500	47
10325	DISABILITY INSURANCE	6,266	9,155	8,571	8,823	1,601	9,332	1
10330	CNTY PD DEPENDENT PREM-HEALTH	11,707	16,969	28,048	30,364	0	30,364	78
10331	CNTY PD DEPENDENT PREM-DENTAL	543	699	1,025	993	0	993	42
10350	LIFE INSURANCE	1,999	2,519	2,430	3,150	546	3,330	32
10375	DENTAL INSURANCE	11,077	13,860	12,073	13,860	2,975	14,700	6
10400	WORKERS COMP	2,512	2,621	3,197	3,241	520	3,425	30
10500	401(A) MATCH PLAN	13,715	18,382	13,377	21,262	4,550	22,562	22
10501	LAW ENFORCE 401(A) MATCH PLAN	375	18,730	1,725	0	0	16,633	11-
10510	CERF-EMPLOYER PD CONTRIBUTION	36,892	46,060	41,583	44,229	8,892	58,454	26
10511	PACARS-EMPLOYER PD CONTRIBUTN	16,796	16,280	15,117	0	0	16,280	0
	SUBTOTAL **********	2,595,852	3,268,679	2,993,871	3,118,745	563,247	3,659,532	12
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	75	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	28,893	41,700	41,700	45,282	9,330	54,612	30
23000	OFFICE SUPPLIES	11,115	11,280	9,332	12,628	0	12,628	11
23001	PRINTED MATERIALS	174	450	446	450	0	450	0
23050	OTHER SUPPLIES	130	500	0	500	0	500	0
23200	AMMUNITION	280	550	500	400	0	400	27-
23300	UNIFORMS	103	304	282	200	0	200	34-
	SUBTOTAL **********	40,770	54,784	52,260	59,460	9,330	68,790	26

Prosecuting Attorney Operations

	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	9,473	11,204	10,344	11,249	2,496	11,873	5
37200	REGISTRATION	5,680	10,100	7,900	9,750	16,655	10,450	3
37220	TRAVEL: TRAINING RELATED	8,459	14,742	10,500	14,678	0	14,678	0
	SUBTOTAL ******************	23,612	36,046	28,744	35,677	19,151	37,001	3
	UTILITIES							
48000	TELEPHONES	1,867	2,700	2,100	2,100	0	2,100	22-
48050	MOBILE DEVICE SERVICE	1,185	2,304	1,052	2,304	0	2,304	0
48100	NATURAL GAS	92	0	0	0	300	0	0
48200	ELECTRICITY	1,680	1,440	1,440	1,440	1,000	1,440	0
48300	WATER	80	45	45	45	360	45	0
48400	SOLID WASTE	352	0	257	250	350	250	0
48500	STORM WATER UTILITY	27	30	25	30	0	30	0
48600	SEWER USE	70	108	35	108	0	108	0
48700	LP GAS/BLDG GENERATOR FUEL	950	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL ******************	6,303	8,127	5,954	7,777	2,010	7,777	4-
	VEHICLE EXPENSE							
59000	FUEL	5,224	7,500	6,500	7,500	0	7,500	0
59025	VEHICLE TITLE/LICENSE/PLATES	93	120	118	60	0	60	50-
59100	VEHICLE REPAIRS/MAINTENANCE	1,653	1,000	1,361	1,000	0	1,000	0
59105	TIRES	301	500	173	1,000	0	1,000	100
	SUBTOTAL ******************	7,271	9,120	8,152	9,560	0	9,560	5
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,580	2,908	1,700	2,208	0	2,208	24-
	SUBTOTAL ******************	1,580	2,908	1,700	2,208	0	2,208	24-
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	29,420	24,800	27,265	3,990	28,595	2-
71101	PROFESSIONAL SERVICES	0	10,000	8,000	10,000	0	10,000	0
71105	LEGAL SERVICES	0	100,000	82,390	100,000	0	100,000	0
71526	DISPOSAL SERVICES	921	1,500	0	1,500	0	1,500	0
71700	BUILDING & EQUIP RENTAL CHARGE	65	0	0	0	0	0	0
	SUBTOTAL ******************	986	140,920	115,190	138,765	3,990	140,095	1-
	OTHER							
83810	INTERFUND SERVICES USED	940	1,094	1,094	1,094	0	1,094	0
83815	FACILITIES INTERNAL SERVC CHRG	235,115	282,880	282,880	298,982	0	298,982	5
84800	TRANSCRIPTS-CRIMINAL	16,787	12,500	7,000	10,000	0	10,000	20-
85400	CRIMINAL INVESTIGATION	483	1,000	200	1,000	0	1,000	0
85710	TRAVEL-OTHER	358	400	400	400	0	400	0
	SUBTOTAL ******************	253,683	297,874	291,574	311,476	0	311,476	5
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	6,330	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	0	21,660	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	46,000	0	0
	SUBTOTAL ******************	6,330	0	0	0	46,000	21,660	0
	TOTAL EXPENDITURES ***** **	**2,936,387**	**3,818,458**	**3,497,445**	**3,683,668**	**643,728**	**4,258,099**	**12**

1262 GF PROS ATRNY VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	142,426	156,154	156,154	38,444	0	38,444	75-
	SUBTOTAL ******************	142,426	156,154	156,154	38,444	0	38,444	75-
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	0	100	0	100	0	100	0
	SUBTOTAL ******************	0	100	0	100	0	100	0
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	12,898	10,987	0	10,987	0	10,987	0
	SUBTOTAL ******************	12,898	10,987	0	10,987	0	10,987	0
	TOTAL REVENUES ******** **	**155,324**	**167,241**	**156,154**	**49,531**	**0**	**49,531**	**70-**

Prosecuting Attorney Operations

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	268,396	317,298	289,310	308,897	0	333,342	5
10110	OVERTIME	221	0	0	0	0	0	0
10200	FICA	19,868	23,847	21,630	23,630	0	25,501	6
10300	HEALTH INSURANCE	40,444	42,540	36,869	42,540	0	42,540	0
10310	COUNTY HSA CONTRIBUTION	2,250	3,600	3,795	4,500	0	4,500	25
10325	DISABILITY INSURANCE	705	951	911	942	0	942	0
10330	CNTY PD DEPENDENT PREM-HEALTH	2,300	3,292	2,887	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	362	257	226	147	0	147	42-
10350	LIFE INSURANCE	320	360	356	450	0	450	25
10375	DENTAL INSURANCE	2,043	2,100	1,841	2,100	0	2,100	0
10400	WORKERS COMP	334	311	334	401	0	401	28
10500	401(A) MATCH PLAN	1,795	2,600	1,851	3,037	0	3,037	16
10510	CERF-EMPLOYER PD CONTRIBUTION	3,887	4,169	4,167	4,130	0	6,353	52
	SUBTOTAL ******************	342,925	401,325	364,177	390,774	0	419,313	4
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	102	500	100	500	0	500	0
23001	PRINTED MATERIALS	1,224	1,010	500	1,010	0	1,010	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	500	0	500	0	500	0
	SUBTOTAL ******************	1,326	2,010	600	2,010	0	2,010	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	300	325	300	325	0	325	0
37200	REGISTRATION	1,900	2,700	3,747	1,300	0	1,300	51-
37220	TRAVEL: TRAINING RELATED	2,636	4,655	1,465	2,101	0	2,101	54-
	SUBTOTAL ******************	4,836	7,680	5,512	3,726	0	3,726	51-
	UTILITIES							
48000	TELEPHONES	295	360	270	360	0	360	0
	SUBTOTAL ******************	295	360	270	360	0	360	0
	CONTRACTUAL SERVICES							
71501	PARKING	194	400	240	400	0	400	0
	SUBTOTAL ******************	194	400	240	400	0	400	0
	OTHER							
84010	RECEPTION/MEETINGS	0	150	0	150	0	150	0
84700	WITNESS EXPENSES	6,774	15,000	15,000	10,000	5,000	15,000	0
	SUBTOTAL ******************	6,774	15,150	15,000	10,150	5,000	15,150	0
	TOTAL EXPENDITURES ***** **	**356,350**	**426,925**	**385,799**	**407,420**	**5,000**	**440,959**	**3**

2600 PROS ATTRNY TRAINING FD ACTVTY

260 PA TRAINING FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	13,826	11,000	11,000	11,000	0	11,000	0
	SUBTOTAL ******************	13,826	11,000	11,000	11,000	0	11,000	0
	INTEREST							
3711	INT-OVERNIGHT	237	10	350	10	0	10	0
3712	INT-LONG TERM INVEST	594	225	960	225	0	225	0
3798	INC/DEC IN FV OF INVESTMENTS	1,402	0	0	0	0	0	0
	SUBTOTAL ******************	2,233	235	1,310	235	0	235	0
	TOTAL REVENUES ******** **	**16,059**	**11,235**	**12,310**	**11,235**	**0**	**11,235**	**0**
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,050	2,450	2,450	2,800	6,050	8,850	261
37220	TRAVEL: TRAINING RELATED	0	3,014	3,013	0	1,764	1,764	41-
	SUBTOTAL ******************	1,050	5,464	5,463	2,800	7,814	10,614	94
	TOTAL EXPENDITURES ***** **	**1,050**	**5,464**	**5,463**	**2,800**	**7,814**	**10,614**	**94**

Prosecuting Attorney Operations

2610 PROS ATTRNY TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3560	COLLECTION FEES	3,834	25,000	2,500	25,000	0	25,000	0
	SUBTOTAL **********	3,834	25,000	2,500	25,000	0	25,000	0
	INTEREST							
3711	INT-OVERNIGHT	47	30	20	30	0	30	0
3712	INT-LONG TERM INVEST	105	495	30	495	0	495	0
3798	INC/DEC IN FV OF INVESTMENTS	237	0	0	0	0	0	0
	SUBTOTAL **********	389	525	50	525	0	525	0
	TOTAL REVENUES ******** **	**4,223**	**25,525**	**2,550**	**25,525**	**0**	**25,525**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	16,201	0	0	0	0	0	0
10200	FICA	1,231	0	0	0	0	0	0
10300	HEALTH INSURANCE	3,024	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	480	0	0	0	0	0	0
10325	DISABILITY INSURANCE	51	0	0	0	0	0	0
10350	LIFE INSURANCE	29	0	0	0	0	0	0
10375	DENTAL INSURANCE	168	0	0	0	0	0	0
10400	WORKERS COMP	20	0	0	0	0	0	0
10500	401(A) MATCH PLAN	270	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	324	0	0	0	0	0	0
	SUBTOTAL **********	21,798	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	199	750	50	750	0	750	0
23001	PRINTED MATERIALS	226	325	0	325	0	325	0
	SUBTOTAL **********	425	1,075	50	1,075	0	1,075	0
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	100	0	100	0	100	0
	SUBTOTAL **********	0	100	0	100	0	100	0
	OTHER							
83810	INTERFUND SERVICES USED	0	22,250	0	23,269	0	23,269	4
	SUBTOTAL **********	0	22,250	0	23,269	0	23,269	5
	TOTAL EXPENDITURES ***** **	**22,223**	**23,425**	**50**	**24,444**	**0**	**24,444**	**4**

2620 PROS ATTRNY CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3574	P.A. FEES	2,650	20,000	10,770	20,000	0	20,000	0
	SUBTOTAL **********	2,650	20,000	10,770	20,000	0	20,000	0
	TOTAL REVENUES ******** **	**2,650**	**20,000**	**10,770**	**20,000**	**0**	**20,000**	**0**
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL **********	0	1,000	0	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL **********	0	500	0	500	0	500	0

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84700	WITNESS EXPENSES	10,770	8,000	0	8,000	0	8,000	0
84800	TRANSCRIPTS-CRIMINAL	0	10,000	0	10,000	0	10,000	0
85400	CRIMINAL INVESTIGATION	0	500	0	500	0	500	0
	SUBTOTAL **********	10,770	18,500	0	18,500	0	18,500	0
	TOTAL EXPENDITURES ***** **	**10,770**	**20,000**	**0**	**20,000**	**0**	**20,000**	**0**

2640 PROS ATTRNY FORFEITURE

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	20	10	25	10	0	10	0
3712	INT-LONG TERM INVEST	49	165	70	165	0	165	0
3798	INC/DEC IN FV OF INVESTMENTS	115	0	0	0	0	0	0
	SUBTOTAL **********	184	175	95	175	0	175	0
	TOTAL REVENUES ******** **	**184**	**175**	**95**	**175**	**0**	**175**	**0**
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL **********	0	1,000	0	1,000	0	1,000	0
	TOTAL EXPENDITURES ***** **	**0**	**1,000**	**0**	**1,000**	**0**	**1,000**	**0**

2650 PROS ATTRNY ADMIN HANDLINGCOST

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3501	ADMINISTRATIVE FEE	12,922	13,000	13,000	13,000	0	13,000	0
	SUBTOTAL **********	12,922	13,000	13,000	13,000	0	13,000	0
	INTEREST							
3711	INT-OVERNIGHT	102	45	120	45	0	45	0
3712	INT-LONG TERM INVEST	260	165	350	165	0	165	0
3798	INC/DEC IN FV OF INVESTMENTS	651	0	0	0	0	0	0
	SUBTOTAL **********	1,013	210	470	210	0	210	0
	MISCELLANEOUS							
3892	OVERAGE	12	25	20	25	0	25	0
	SUBTOTAL **********	12	25	20	25	0	25	0
	TOTAL REVENUES ******** **	**13,947**	**13,235**	**13,490**	**13,235**	**0**	**13,235**	**0**
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	993	600	600	600	0	600	0
23001	PRINTED MATERIALS	0	300	0	300	0	300	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	50	0	50	0	50	0
	SUBTOTAL **********	993	950	600	950	0	950	0
	OTHER							
83917	OTO: TO GENERAL FUND	12,898	10,987	0	10,987	0	10,987	0
86896	SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL **********	12,898	10,992	0	10,992	0	10,992	0
	TOTAL EXPENDITURES ***** **	**13,891**	**11,942**	**600**	**11,942**	**0**	**11,942**	**0**

Prosecuting Attorney Operations

2651 PROS ATTRNY BAD CHECK

265 PA ADMIN HANDLING COST FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3560	COLLECTION FEES	1,335	1,500	100	1,500	0	1,500	0
	SUBTOTAL **********	1,335	1,500	100	1,500	0	1,500	0
	MISCELLANEOUS							
3892	OVERAGE	0	10	0	10	0	10	0
	SUBTOTAL **********	0	10	0	10	0	10	0
	TOTAL REVENUES ******** **	**1,335**	**1,510**	**100**	**1,510**	**0**	**1,510**	**0**
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	325	150	125	150	0	150	0
	SUBTOTAL **********	325	150	125	150	0	150	0
	OTHER							
83917	OTO: TO GENERAL FUND	548	1,300	0	1,300	0	1,300	0
86896	SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL **********	548	1,305	0	1,305	0	1,305	0
	TOTAL EXPENDITURES ***** **	**873**	**1,455**	**125**	**1,455**	**0**	**1,455**	**0**

2903 LEST PROSECUTING ATTORNEY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	331,143	0	0	0	0	0	0
10200	FICA	24,451	0	0	0	0	0	0
10300	HEALTH INSURANCE	36,729	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	250	0	0	0	0	0	0
10325	DISABILITY INSURANCE	1,087	0	0	0	0	0	0
10330	CNTY PD DEPENDENT PREM-HEALTH	6,278	0	0	0	0	0	0
10331	CNTY PD DEPENDENT PREM-DENTAL	258	0	0	0	0	0	0
10350	LIFE INSURANCE	360	0	0	0	0	0	0
10375	DENTAL INSURANCE	2,039	0	0	0	0	0	0
10400	WORKERS COMP	412	0	0	0	0	0	0
10500	401(A) MATCH PLAN	1,475	0	0	0	0	0	0
10501	LAW ENFORCE 401(A) MATCH PLAN	125	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,623	0	0	0	0	0	0
	SUBTOTAL **********	411,230	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	10,026	0	0	0	0	0	0
23200	AMMUNITION	150	0	0	0	0	0	0
	SUBTOTAL **********	10,176	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,110	0	0	0	0	0	0
37200	REGISTRATION	700	0	0	0	0	0	0
	SUBTOTAL **********	1,810	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	211	0	0	0	0	0	0
	SUBTOTAL **********	211	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**423,427**	**0**	**0**	**0**	**0**	**0**	**0**

Decimal values have been truncated.

Child Support Enforcement

Department Number 1263

Mission

The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Activities are carried out pursuant to a cooperative agreement with the State of Missouri and all costs are reimbursed according to the terms of this agreement. Boone County Family Support Division follows the mission of the Missouri Division of Child Support Enforcement: establish, enforce, and monitor the financial responsibility of parents for the support of their children. Core Values include Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

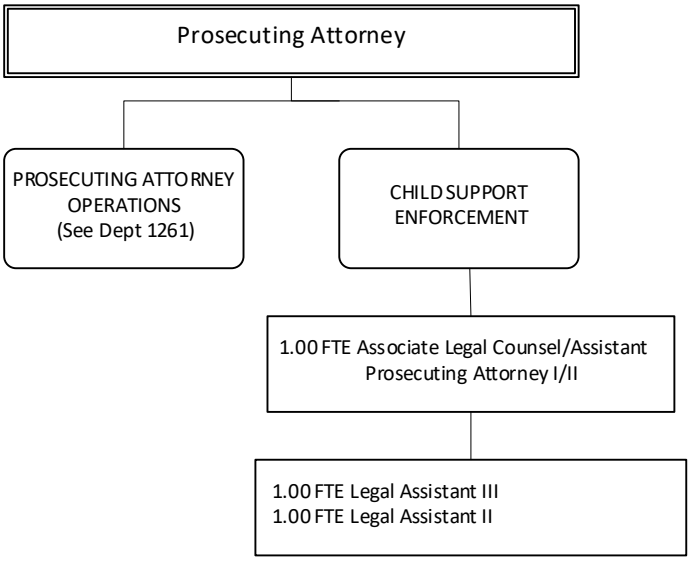
Budget Highlights

All costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of all operating costs as well as cost recovery of a small portion of allowable indirect costs.

In January 2010, the state reduced funding to this program which required eliminating one full-time position and reducing another position to part-time. In fiscal year 2012, the state further reduced funding, resulting in an additional .50 FTE reduction. Effective January 2013, the state significantly reduced funding to this program again, which required eliminating four (4) full-time positions. These reductions remain in effect.

There are no significant changes to this budget.

Organizational Chart



Child Support Enforcement

Annual Budget

1263 PROS ATTRNY CHILD SUPPORT ENF

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	219,883	226,000	226,000	226,000	0	226,000	0
	SUBTOTAL **********	219,883	226,000	226,000	226,000	0	226,000	0
	TOTAL REVENUES ******** **	**219,883**	**226,000**	**226,000**	**226,000**	**0**	**226,000**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	166,371	168,973	170,491	164,632	0	181,230	7
10110	OVERTIME	14	0	647	0	0	0	0
10200	FICA	12,239	12,671	12,711	12,594	0	13,864	9
10300	HEALTH INSURANCE	16,380	17,268	16,578	17,268	0	17,268	0
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,250	1,500	0	1,500	25
10325	DISABILITY INSURANCE	604	596	596	592	0	592	0
10330	CNTY PD DEPENDENT PREM-HEALTH	4,185	4,390	4,215	4,390	0	4,390	0
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	142	147	0	147	0
10350	LIFE INSURANCE	223	216	214	270	0	270	25
10375	DENTAL INSURANCE	840	840	807	840	0	840	0
10400	WORKERS COMP	222	165	197	214	0	214	29
10500	401(A) MATCH PLAN	1,800	1,560	1,250	1,822	0	1,822	16
10510	CERF-EMPLOYER PD CONTRIBUTION	2,148	2,125	2,185	2,117	0	3,625	70
	SUBTOTAL **********	206,373	210,151	211,283	206,386	0	225,762	7
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	205	260	316	260	0	260	0
22500	SUBSCRIPTIONS/PUBLICATIONS	1,826	1,860	2,358	1,860	0	1,860	0
23000	OFFICE SUPPLIES	405	250	290	200	0	200	20-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	50	0	0	0	0
	SUBTOTAL **********	2,436	2,370	3,014	2,320	0	2,320	2-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	30	560	440	410	0	410	26-
37200	REGISTRATION	921	1,300	950	1,300	0	1,300	0
37220	TRAVEL: TRAINING RELATED	1,271	3,296	1,700	2,361	0	2,361	28-
	SUBTOTAL **********	2,222	5,156	3,090	4,071	0	4,071	21-
	UTILITIES							
48000	TELEPHONES	706	840	630	840	0	840	0
48002	DATA COMMUNICATIONS	650	720	720	720	0	720	0
48100	NATURAL GAS	347	540	500	180	0	180	66-
48200	ELECTRICITY	1,673	1,800	1,400	1,800	0	1,800	0
48300	WATER	147	170	275	170	0	170	0
48400	SOLID WASTE	357	350	355	350	0	350	0
48600	SEWER USE	180	190	273	190	0	190	0
	SUBTOTAL **********	4,060	4,610	4,153	4,250	0	4,250	8-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	300	300	324	300	0	300	0
60051	IT EQUIP SERVICE CONTRACT	197	430	430	430	0	430	0
	SUBTOTAL **********	497	730	754	730	0	730	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	185	323	323	410	0	410	26
70100	SOFTWARE SUBSCRIPTIONS	3,265	4,122	2,703	4,187	0	4,187	1
71100	OUTSOURCED SERVICES	100	600	250	200	0	200	66-
	SUBTOTAL **********	3,550	5,045	3,276	4,797	0	4,797	5-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	10,538	22,105	22,105	14,747	0	14,747	33-
	SUBTOTAL **********	10,538	22,105	22,105	14,747	0	14,747	33-
	TOTAL EXPENDITURES ***** **	**229,676**	**250,167**	**247,675**	**237,301**	**0**	**256,677**	**3**

Decimal values have been truncated.

COUNTY OF BOONE
MISSOURI

911/Joint Communications – Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax dedicated to 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013, and resulted in the transfer of administrative control of these activities from the City of Columbia to Boone County. The revenues are used to pay for all operating costs for the Boone County Joint Communications Office and the Boone County Emergency Management Office, as well as the annual principal and interest for the Emergency Communications Center (ECC), and all costs associated with acquiring and maintaining equipment and technology used in operations.

The Information Technology staff dedicated to the support of 911 and Emergency Management Operations are funded from the proceeds of the 911 sales tax and managed by the County's Information Technology (IT) Director. Accordingly, they are presented as part of the IT budget which is included in the General Government Operations section of this document.

Funding for Boone County Joint Communications (BCJC) is provided from the following sources:

- 911/Emergency Management Sales Tax Fund
  - Joint Communication Operations (2701)
  - Radio Network Operations (2704)
  - BoCo Joint Comm Administration (2711)
  - Radio Network Improvements (2706)
- 911 Prepaid Wireless Fee Fund (2710)

The County Commission establishes and approves the appropriations for all budgets.

911/Joint Communications– Combined Budget Summary

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Projected	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
270	2701	911/Joint Communications Operations	$ 4,151,003	$ 4,267,550	$ 5,459,591	$ 660,197	$ 21,000	$ 6,140,788
270	2704	Joint Communications Radio Network	1,890,242	821,170	448,502	486,643	40,000	975,145
270	2706	Radio Network Improvements	187,803	7,511,442	-	10,706,904	2,251,500	12,958,404
270	2711	911/Joint Communications Admin	896,785	1,083,285	973,866	561,232	12,000	1,547,098
271	2710	911 Prepaid Wireless Fee	-	-	-	-	-	-
		Total	$ 7,125,833	$ 13,683,447	$ 6,881,959	$ 12,414,976	$ 2,324,500	$ 21,621,435

Personnel Summary

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	Departmental Funding Source Full-time Equivalent Positions Dept. 2701	Dept. 2704	Dept. 2711	2026 Total	Change
Joint Communication Operations							
Director, 911/Joint Communications	1.00	1.00	-	-	1.00	1.00	-
Deputy Director, 911/Joint Communications	1.00	1.00	-	-	1.00	1.00	-
Operations Manager	1.00	1.00	-	-	1.00	1.00	-
Shift Supervisor	4.00	4.00	4.00	-	-	4.00	-
Training/QA Manager	1.00	1.00	-	-	1.00	1.00	-
Lead Emergency Telecommunicator	6.00	6.00	4.50	-	-	4.50	(1.50)
ETC Trainee / ETC I / ETC II	56.32	55.32	55.82	-	-	55.82	0.50
Budget Coordinator*	1.00	1.00	-	-	1.00	1.00	-
Administrative Coordinator	1.38	1.38	-	-	0.38	0.38	(1.00)
Admin Services Manager*	-	-	-	-	1.00	1.00	1.00
Support Specialist*	1.00	1.00	4.14	-	2.75	6.89	5.89
Accreditation Specialist *	0.75	1.00	-	-	1.00	1.00	-
Facilities Maintenance Technician	-	-	-	-	-	-	-
Support Specialist*	6.14	5.89	-	-	-	-	(5.89)
Dispatch Certification Instructor	0.70	0.70	0.70	-	-	0.70	-
Subtotal	81.29	80.29	69.16	-	10.13	79.29	(1.00)
Joint Communications Radio Network							
Radio Technician Supervisor	1.00	1.00	-	1.00		1.00	-
Radio Technician*	2.00	3.00	-	3.50	-	3.50	0.50
Facilities Maintenance Technician	0.70	0.70	-	0.70	-	0.70	-
Subtotal	3.70	4.70	-	5.20	-	5.20	0.50
Total FTEs	84.99	84.99	69.16	5.20	10.13	84.49	(0.50)
Overtime	$ 463,500	$ 434,688	$ 438,583	$ 3,000	$ 15,000	$ 456,583	$ 21,895
Holiday	$ 11,800	$ 15,888	$ 20,459	$ 100	$ -	$ 20,559	$ 4,671

* Position title changed for 2026 budget - see commission directed changes

911/Joint Communications

Department Numbers 2701, 2704, 2706, 2710, 2711

Mission

The 911/Joint Communications Center provides enhanced 911 call-taking and dispatch services for all of Boone County. The Center dispatches for Police, Fire, and Emergency Medical Services (EMS) to ten different agencies throughout Boone County. The Joint Communications Center also coordinates with other public safety agencies such as Poison Control and the Missouri State Highway Patrol.

In the event of a natural disaster or man-made emergency, the Center acts as the communication arm of the Office of Emergency Management. They also activate the early warning system and retrieve data from the National Crime Information Center (NCIC) and the Missouri Uniform Law Enforcement System (MULES) systems for the law enforcement agencies they serve.

Budget Highlights

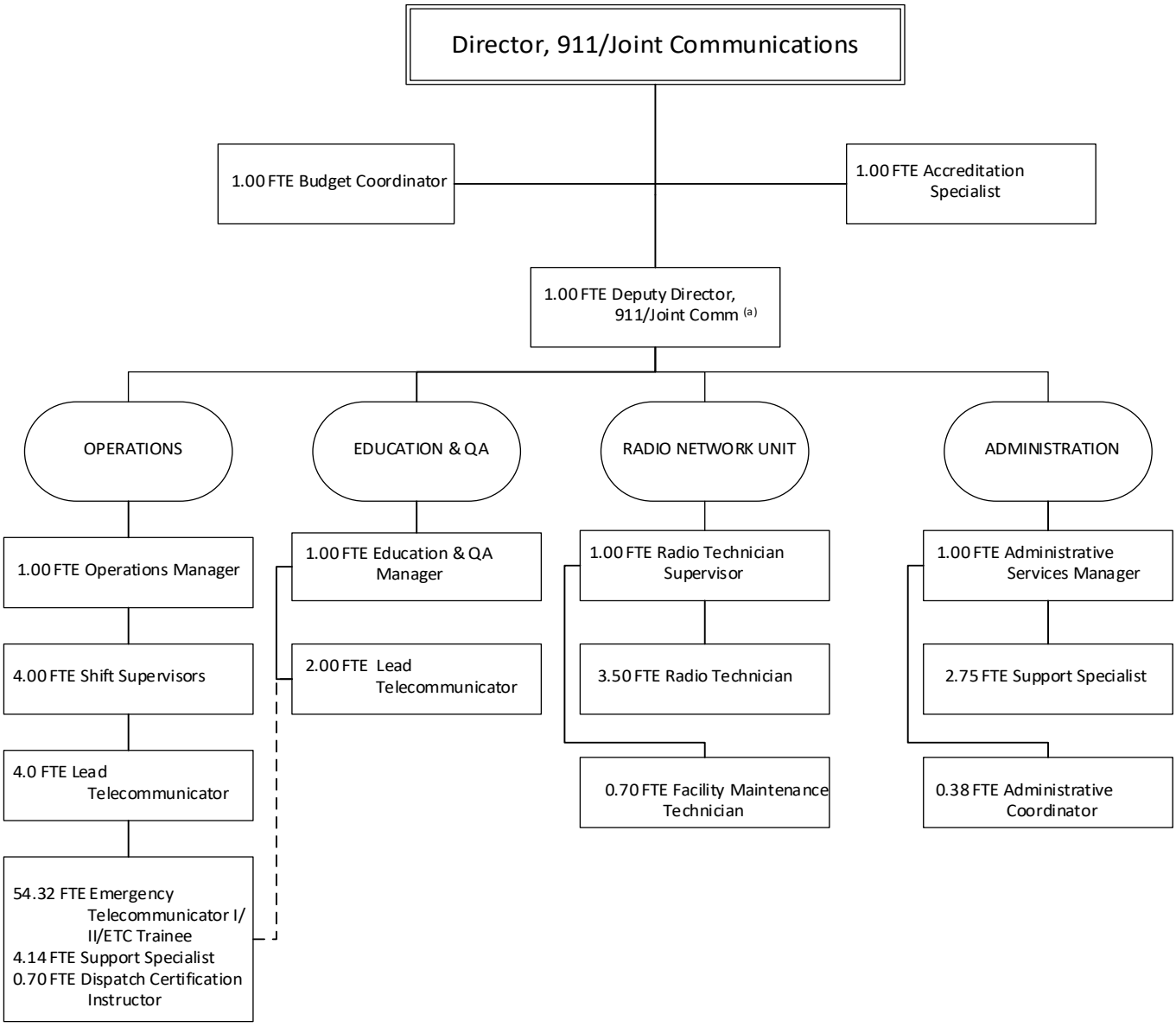
Voters approved a permanent three-eighths cent sales tax in April 2013 used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The transfer of 911 operations occurred in phases spanning several years. The FY 2014 budget reflected the first phase, which encompassed transition of funding from the various user agencies to the new sales tax accompanied by increases in staffing levels. During this phase, the budget authorized 100% reimbursement to the City of Columbia for 911 operating costs incurred by the City. During the second phase of the transition, City employees became County employees effective January 1, 2015; however, the operations continue to be housed in the existing city-owned facility and the County reimbursed the City for 100% of the non-personnel operating costs incurred by the City. During this phase, ownership of assets, licenses, and equipment were formally transferred from the City of Columbia to Boone County and vendor contracts were systematically transitioned to the County. The final phase of transition relocated operations to the newly constructed Emergency Communications Center (ECC), which occurred in 2017.

Effective with the FY 2021 budget, administrative activities and costs have been assigned to a new cost center (2711) which results in operating activities and costs organized around three branches: Administration, Operations, and Radio Network.

FY 2026 will include $10.5M for a First Responder Radio Project. This will cover the cost of Portable and Mobile Radios for the internal and outside entities using them with the new 800MHz system infrastructure for first responder radio communications. There are no other significant changes to this budget.

911/Joint Communications

Organizational Chart



(a) The Deputy Director takes over the responsibilities of the Director should his/her office be absent or vacant.

911/Joint Communications

Annual Budget

2701 BOCO JOINT COMM 911 OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	745	900	0	900	0	900	0
	SUBTOTAL **********	745	900	0	900	0	900	0
	MISCELLANEOUS							
3882	RESTITUTION REIMB/SETTLEMENTS	0	250	0	250	0	250	0
	SUBTOTAL **********	0	250	0	250	0	250	0
	TOTAL REVENUES ******** **	**745**	**1,150**	**0**	**1,150**	**0**	**1,150**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,625,151	3,820,683	2,569,854	3,640,925	0	3,765,025	1-
10110	OVERTIME	380,875	313,041	402,858	397,696	0	397,696	27
10111	OVERTIME 1.0	0	40,858	0	0	0	40,887	0
10115	SHIFT DIFFERENTIAL	95,683	108,694	92,573	117,528	0	117,528	8
10120	HOLIDAY WORKED	31,360	0	23,438	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	15,692	20,448	11,731	20,459	0	20,459	0
10200	FICA	233,405	321,681	231,366	319,510	0	332,132	3
10300	HEALTH INSURANCE	324,184	525,156	354,365	543,684	0	543,684	3
10310	COUNTY HSA CONTRIBUTION	18,250	20,400	15,320	25,500	0	25,500	25
10325	DISABILITY INSURANCE	7,612	12,332	9,156	11,870	0	11,870	3-
10330	CNTY PD DEPENDENT PREM-HEALTH	47,814	49,049	50,737	45,644	0	45,644	6-
10331	CNTY PD DEPENDENT PREM-DENTAL	2,120	2,097	2,009	1,766	0	1,766	15-
10350	LIFE INSURANCE	3,427	4,752	3,397	5,850	0	5,850	23
10375	DENTAL INSURANCE	18,458	26,040	17,339	26,040	0	26,040	0
10400	WORKERS COMP	3,766	5,439	4,803	5,818	0	5,818	6
10500	401(A) MATCH PLAN	15,205	34,190	13,598	39,487	0	39,487	15
10510	CERF-EMPLOYER PD CONTRIBUTION	60,645	68,510	60,251	65,944	0	80,205	17
	SUBTOTAL **********	3,883,647	5,373,370	3,862,795	5,267,721	0	5,459,591	2
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	2,967	4,000	4,000	4,000	0	4,000	0
23001	PRINTED MATERIALS	42	100	50	200	0	200	100
23031	CUSTODIAL SUPPLIES	99	0	0	0	0	0	0
23035	REPAIR/MAINTENANCE SUPPLIES	257	8,500	2,500	8,500	0	8,500	0
23300	UNIFORMS	282	5,000	2,500	5,000	0	5,000	0
23305	UNIFORM MAINTENANCE	647	900	500	900	0	900	0
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	0	6,000	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	2,011	9,500	9,500	9,500	4,300	9,500	0
	SUBTOTAL **********	6,305	28,000	19,050	28,100	10,300	28,100	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,960	2,500	2,500	2,500	0	2,500	0
37200	REGISTRATION	72,189	127,076	127,000	132,276	36,245	117,276	7-
37220	TRAVEL: TRAINING RELATED	20,084	52,000	52,000	54,900	8,800	54,900	5
	SUBTOTAL **********	94,233	181,576	181,500	189,676	45,045	174,676	4-
	UTILITIES							
48000	TELEPHONES	70,863	333,600	80,000	335,796	0	335,796	0
48002	DATA COMMUNICATIONS	53,970	59,100	54,000	62,400	0	62,400	5
48050	MOBILE DEVICE SERVICE	527	600	400	600	0	600	0
	SUBTOTAL **********	125,360	393,300	134,400	398,796	0	398,796	1
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	2,200	2,200	2,200	0	2,200	0
	SUBTOTAL **********	0	2,200	2,200	2,200	0	2,200	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	68,725	0	0
71100	OUTSOURCED SERVICES	7,167	27,500	26,180	27,500	9,100	27,500	0
71101	PROFESSIONAL SERVICES	14,208	54,750	19,200	27,700	0	27,700	49-
71501	PARKING	44	75	175	175	0	175	133
	SUBTOTAL **********	21,419	82,325	45,555	55,375	77,825	55,375	33-

911/Joint Communications

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83100	AWARDS	400	0	0	0	0	0	0
85710	TRAVEL-OTHER	0	50	50	50	0	50	0
86850	CONTINGENCY	0	0	0	0	1,000	0	0
86900	MISCELLANEOUS	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL ******************	400	1,050	1,050	1,050	1,000	1,050	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	4,110	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	15,532	0	0	0	43,000	0	0
92100	REPLCMENT FURN & FIXTURES	0	21,000	21,000	21,000	0	21,000	0
	SUBTOTAL ******************	19,642	21,000	21,000	21,000	43,000	21,000	0
	TOTAL EXPENDITURES *****`	**4,151,006**	**6,082,821**	**4,267,550**	**5,963,918**	**177,170**	**6,140,788**	**1**

2704 BOCO JOINT COMM RADIO OPS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	2,247	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL ******************	2,247	1,000	1,000	1,000	0	1,000	0
	TOTAL REVENUES ********`	**2,247**	**1,000**	**1,000**	**1,000**	**0**	**1,000**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	163,084	271,380	224,637	292,165	35,838	350,344	29
10110	OVERTIME	1,474	3,000	2,208	3,000	0	3,000	0
10115	SHIFT DIFFERENTIAL	17	0	7	0	0	0	0
10118	ON-CALL/CALL-BACK PAY	1,175	2,080	1,223	0	0	2,080	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	100	0	100	0	100	0
10200	FICA	12,618	20,764	17,164	22,587	2,742	27,198	30
10300	HEALTH INSURANCE	15,833	33,276	27,033	33,276	0	33,276	0
10310	COUNTY HSA CONTRIBUTION	1,100	3,600	1,765	4,500	0	4,500	25
10325	DISABILITY INSURANCE	435	854	799	944	0	944	10
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	4,009	7,091	0	7,091	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	135	257	0	257	0
10350	LIFE INSURANCE	144	288	255	360	0	360	25
10375	DENTAL INSURANCE	915	1,680	1,165	1,260	0	1,260	25-
10400	WORKERS COMP	4,600	5,484	4,254	8,243	1,025	9,268	69
10500	401(A) MATCH PLAN	825	2,210	1,513	2,430	0	2,430	9
10510	CERF-EMPLOYER PD CONTRIBUTION	3,315	4,752	4,504	5,248	0	6,394	34
	SUBTOTAL ******************	205,535	349,468	290,671	381,461	39,605	448,502	28
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	209	350	350	350	0	350	0
23001	PRINTED MATERIALS	26	500	150	650	0	650	30
23035	REPAIR/MAINTENANCE SUPPLIES	19,142	28,600	25,000	28,600	0	28,600	0
23050	OTHER SUPPLIES	16,759	28,000	28,000	0	0	0	100-
23300	UNIFORMS	300	4,000	3,000	4,000	0	4,000	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,000	500	1,000	2,000	3,000	200
23850	UNTAGGED EQUIPMENT & TOOLS	4,879	6,000	5,000	34,000	0	34,000	466
23855	UNTAGGED FURNITURE/FIXTURES	461	1,000	500	1,000	0	1,000	0
23860	VEHICLE EQUIPMENT <$1000	210	300	200	300	0	300	0
	SUBTOTAL ******************	41,986	69,750	62,700	69,900	2,000	71,900	3
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	566	8,900	4,000	9,100	5,000	14,100	58
37220	TRAVEL: TRAINING RELATED	2,010	13,600	5,000	13,600	4,000	17,600	29
	SUBTOTAL ******************	2,576	22,500	9,000	22,700	9,000	31,700	41
	UTILITIES							
48002	DATA COMMUNICATIONS	13,196	53,640	20,000	53,640	0	53,640	0
48050	MOBILE DEVICE SERVICE	1,580	1,800	1,800	2,160	0	2,160	20
48200	ELECTRICITY	35,762	45,000	35,000	45,000	0	45,000	0
48700	LP GAS/BLDG GENERATOR FUEL	177	4,700	4,700	4,800	0	4,800	2
	SUBTOTAL ******************	50,715	105,140	61,500	105,600	0	105,600	0

ACCT	DESCRIPTION							
	VEHICLE EXPENSE							
59000	FUEL	2,919	7,200	5,000	7,188	0	7,188	0
59100	VEHICLE REPAIRS/MAINTENANCE	905	9,800	9,800	2,100	0	2,100	78-
59105	TIRES	0	1,750	1,000	1,750	0	1,750	0
	SUBTOTAL **********	3,824	18,750	15,800	11,038	0	11,038	41-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,637	1,815	1,500	1,935	0	1,935	6
60200	EQUIP REPAIRS/MAINTENANCE	6,589	21,030	21,000	29,030	0	29,030	38
	SUBTOTAL **********	8,226	22,845	22,500	30,965	0	30,965	36
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	29,583	21,224	22,800	22,800	0	22,800	7
71100	OUTSOURCED SERVICES	13,755	25,600	20,000	25,600	2,400	28,000	9
71101	PROFESSIONAL SERVICES	128,833	128,833	27,152	0	0	0	100-
71500	LEASE CHARGES (GASB 87)	70,729	73,001	73,001	75,780	6,000	81,780	12
71501	PARKING	0	100	50	100	0	100	0
71600	EQUIP LEASES & METER CHRG	480	650	650	650	0	650	0
71700	BUILDING & EQUIP RENTAL CHARGE	173	750	500	750	0	750	0
	SUBTOTAL **********	243,553	250,158	144,153	125,680	8,400	134,080	46-
	OTHER							
83810	INTERFUND SERVICES USED	287	1,310	1,996	1,310	0	1,310	0
85710	TRAVEL-OTHER	0	50	50	50	0	50	0
86850	CONTINGENCY	0	50,000	0	50,000	50,000	100,000	100
	SUBTOTAL **********	287	51,360	2,046	51,360	50,000	101,360	97
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	102,780	110,800	0	8,340	0	100-
91400	AUTO/TRUCKS	32,745	0	0	0	0	0	0
91900	CONSTRUCTION IN PROGRESS	1,233,694	0	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	0	21,000	21,000	0	0	0	100-
92300	REPLCMENT MACH & EQUIP	67,099	75,520	81,000	40,000	0	40,000	47-
	SUBTOTAL **********	1,333,538	199,300	212,800	40,000	8,340	40,000	80-
	TOTAL EXPENDITURES ***** **	**1,890,240**	**1,089,271**	**821,170**	**838,704**	**117,345**	**975,145**	**10-**

2706 BOCO JOINT COMM RADIO IMPVMNTS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23850	UNTAGGED EQUIPMENT & TOOLS	22,104	214,879	100,000	105,079	0	105,079	51-
	SUBTOTAL **********	22,104	214,879	100,000	105,079	0	105,079	51-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	30,210	397,150	200,000	188,050	0	188,050	52-
71106	CONTRACTED SERVICES	0	0	0	0	0	8,173,345	0
	SUBTOTAL **********	30,210	397,150	200,000	188,050	0	8,361,395	**
	OTHER							
83810	INTERFUND SERVICES USED	0	0	0	0	0	2,240,430	0
86910	PY ENCUMBRANCES NOT USED	-4,024	0	0	0	0	0	0
	SUBTOTAL **********	-4,024	0	0	0	0	2,240,430	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	57,654	391,700	211,442	27,500	0	27,500	92-
91900	CONSTRUCTION IN PROGRESS	6,741	8,149,848	7,000,000	24,000	2,000,000	2,024,000	75-
92300	REPLCMENT MACH & EQUIP	75,118	125,000	0	0	200,000	200,000	60
	SUBTOTAL **********	139,513	8,666,548	7,211,442	51,500	2,200,000	2,251,500	74-
	TOTAL EXPENDITURES ***** **	**187,803**	**9,278,577**	**7,511,442**	**344,629**	**2,200,000**	**12,958,404**	**40**

911/Joint Communications

2710 WRLSFEEFND BOCO JOINT COMM 911

271 911 PREPAID WIRELESS FEE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3503	PREPAID WIRELESS SERVICE FEE	34,299	44,000	28,000	32,000	0	32,000	27-
	SUBTOTAL **********	34,299	44,000	28,000	32,000	0	32,000	27-
	INTEREST							
3711	INT-OVERNIGHT	1,169	0	1,450	0	0	0	0
3712	INT-LONG TERM INVEST	2,909	0	4,300	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	6,855	0	0	0	0	0	0
	SUBTOTAL **********	10,933	0	5,750	0	0	0	0
	TOTAL REVENUES ******** **	**45,232**	**44,000**	**33,750**	**32,000**	**0**	**32,000**	**27-**

2711 BOCO JOINT COMM ADMINISTRATION

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	345	300	0	300	0	300	0
	SUBTOTAL **********	345	300	0	300	0	300	0
	MISCELLANEOUS							
3892	OVERAGE	0	0	0	0	0	0	0
	SUBTOTAL **********	0	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**345**	**300**	**0**	**300**	**0**	**300**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	492,582	678,610	539,673	706,620	0	777,507	14
10110	OVERTIME	13,241	30,000	8,952	15,000	0	15,000	50-
10115	SHIFT DIFFERENTIAL	24	100	128	100	0	100	0
10200	FICA	37,881	53,432	41,337	55,211	0	60,634	13
10300	HEALTH INSURANCE	40,914	79,596	52,804	80,856	0	80,856	1
10310	COUNTY HSA CONTRIBUTION	4,250	3,600	2,630	3,000	0	3,000	16-
10325	DISABILITY INSURANCE	1,294	2,289	1,804	2,457	0	2,457	7
10330	CNTY PD DEPENDENT PREM-HEALTH	4,289	0	4,611	6,585	0	6,585	0
10331	CNTY PD DEPENDENT PREM-DENTAL	147	0	60	110	0	110	0
10350	LIFE INSURANCE	354	720	434	900	0	900	25
10375	DENTAL INSURANCE	1,917	3,780	2,545	3,780	0	3,780	0
10400	WORKERS COMP	1,132	896	416	1,010	0	1,010	12
10500	401(A) MATCH PLAN	3,320	5,200	3,479	6,075	0	6,075	16
10510	CERF-EMPLOYER PD CONTRIBUTION	6,924	12,716	10,501	13,650	0	15,852	24
	SUBTOTAL **********	608,269	870,939	669,374	895,354	0	973,866	12
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	100	100	0	100	0
23000	OFFICE SUPPLIES	2,186	4,400	4,000	4,400	0	4,400	0
23001	PRINTED MATERIALS	37	100	60	200	0	200	100
23035	REPAIR/MAINTENANCE SUPPLIES	39	500	250	500	0	500	0
23050	OTHER SUPPLIES	0	250	100	250	0	250	0
23300	UNIFORMS	0	1,000	1,000	1,000	0	1,000	0
23305	UNIFORM MAINTENANCE	0	50	50	50	0	50	0
23350	SPECIAL PROGRAM SUPPLIES	10,062	10,870	10,000	10,870	0	10,870	0
23850	UNTAGGED EQUIPMENT & TOOLS	903	1,400	1,000	1,400	0	1,400	0
23855	UNTAGGED FURNITURE/FIXTURES	588	1,500	1,500	1,500	11,250	12,750	750
23860	VEHICLE EQUIPMENT <$1000	28	200	100	200	0	200	0
	SUBTOTAL **********	13,843	20,370	18,160	20,470	11,250	31,720	56
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	2,206	14,665	8,500	14,665	0	14,665	0
37200	REGISTRATION	1,888	10,500	10,500	9,515	5,890	13,400	27
37220	TRAVEL: TRAINING RELATED	1,834	17,325	17,325	18,550	4,100	22,650	30
	SUBTOTAL **********	5,928	42,490	36,325	42,730	9,990	50,715	19

911/Joint Communications

	UTILITIES							
48000	TELEPHONES	14,645	17,600	16,200	17,600	0	17,600	0
48002	DATA COMMUNICATIONS	37,483	38,640	30,000	39,060	0	39,060	1
48050	MOBILE DEVICE SERVICE	527	600	550	600	0	600	0
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	1,620	270	1,620	0	1,620	0
	SUBTOTAL **********	52,655	58,460	47,020	58,880	0	58,880	1
	VEHICLE EXPENSE							
59000	FUEL	2,831	5,125	2,000	5,125	0	5,125	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	75	65	75	0	75	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,357	3,000	1,000	3,000	0	3,000	0
59105	TIRES	0	1,750	800	1,750	0	1,750	0
	SUBTOTAL **********	4,188	9,950	3,865	9,950	0	9,950	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	1,493	2,375	2,375	2,415	0	2,415	1
60200	EQUIP REPAIRS/MAINTENANCE	0	1,045	1,045	1,045	0	1,045	0
	SUBTOTAL **********	1,493	3,420	3,420	3,460	0	3,460	1
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	22,490	22,000	24,490	15,650	40,140	78
71000	NOTARY BONDS	0	75	75	75	0	75	0
71100	OUTSOURCED SERVICES	32,668	10,656	4,000	7,356	0	7,356	30-
71101	PROFESSIONAL SERVICES	116,825	125,000	122,594	105,000	39,896	144,896	15
71501	PARKING	6	50	50	50	0	50	0
71526	DISPOSAL SERVICES	420	490	400	490	0	490	0
	SUBTOTAL **********	149,919	158,761	149,119	137,461	55,546	193,007	22
	OTHER							
83100	AWARDS	2,639	4,730	4,730	6,030	0	6,030	27
83200	FEES & COMMISSIONS	0	50	50	50	0	50	0
83810	INTERFUND SERVICES USED	343	625	100	625	0	625	0
84010	RECEPTION/MEETINGS	1,531	2,150	2,150	2,350	0	2,350	9
84300	PUBLIC NOTICE/ADVERTISING SRVC	103,329	177,000	121,942	177,000	0	177,000	0
85710	TRAVEL-OTHER	0	6,050	50	6,050	0	6,050	0
86300	TESTING	5,811	20,835	20,000	21,395	0	21,395	2
86910	PY ENCUMBRANCES NOT USED	-53,165	0	0	0	0	0	0
	SUBTOTAL **********	60,488	211,440	149,022	213,500	0	213,500	1
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	12,000	12,000	0
92302	REPLC COMPUTER SOFTWARE	0	6,980	6,980	0	0	0	100-
	SUBTOTAL **********	0	6,980	6,980	0	12,000	12,000	72
	TOTAL EXPENDITURES ***** **	**896,783**	**1,382,810**	**1,083,285**	**1,381,805**	**88,786**	**1,547,098**	**12**

Decimal values have been truncated.

Emergency Management– Combined Budget Summary

Description of Funding Sources

In April 2013, voters approved a permanent three-eighths cent sales tax dedicated to 911 and Emergency Management facilities, equipment, and operations. The tax became effective October 1, 2013, and resulted in the transfer of administrative control of these activities from the city of Columbia to Boone County. Transition of Emergency Management operations to Boone County occurred in several phases: administrative control for Emergency Management was temporarily transferred from the City of Columbia to the Boone County Fire Protection District (BCFPD) in 2013; financial responsibility was transferred to the County effective January 1, 2014; and transfer of administrative control from the BCFPD to Boone County occurred in 2017.

The Office of Emergency Management provides emergency management planning and response services for Boone County. Effective in FY 2014, these services are funded by the revenues of the new voter approved sales tax. Previously, these services were funded through a cost-sharing intergovernmental agreement with the City of Columbia.

The Information Technology staff dedicated to the support of 911 and Emergency Management Operations are funded from the proceeds of the 911 sales tax and accounted for within the General Government Operations Information Technology budget.

The funding sources include the following:

- 911/Emergency Management Sales Tax Fund (270)
  - Emergency Management Operations (2702)
  - Disaster Relief Activities (2707)
- Local Emergency Planning Committee (LEPC) Fund (210)
  - Local Emergency Planning Committee (2100)
  - LEPC-CEPF Grant (2101)

The County Commission establishes and approves the appropriations for all budgets.

Emergency Management– Combined Budget Summary

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
210	2100	Local Emergency Planning Committee	$ -	$ -	$ -	$ -	$ -	$ -
210	2101	LEPC-CEPF Grant	1,833	84,634	-	2,550	-	2,550
270	2702	Emergency Management Operations	1,533,185	1,593,857	792,354	1,158,628	466,052	2,417,034
270	2707	Disaster Relief Activities	-	-	-	500,000	-	500,000
		Total	$ 1,535,018	$ 1,678,491	$ 792,354	$ 1,661,178	$ 466,052	$ 2,919,584

Personnel Summary

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	Change
Director, Emergency Management	1.00	1.00	1.00	-
Deputy Director, Emergency Management	1.00	1.00	1.00	-
Emergency Management Specialist*	1.00	1.00	1.00	-
Emergency Management Specialist*	1.50	1.50	2.00	0.50
Emergency Management Specialist*	1.00	1.00	1.00	-
Administrative Coordinator OEM	1.00	1.00	1.00	-
Administrative Assistant OEM	1.00	1.00	1.00	-
Intern Pool OEM	0.50	0.50	0.50	-
Total FTEs	8.00	8.00	8.50	0.50
Overtime	$ 48,760	$ 51,198	$ 51,198	$ -

* Position title changed for 2026 budget - see commission directed changes

Office of Emergency Management

Department Numbers 2100, 2101, 2702, 2707

Mission

The mission of the Office of Emergency Management is to prepare, mitigate, respond, and recover from disasters through coordinating efforts between public safety, public services, government agencies, and the citizens of our community.

Budget Highlights

Prior to FY 2013, emergency management services were provided by the City of Columbia and jointly funded by the City and Boone County. The County's costs were paid as reimbursement to the City of Columbia from appropriations within the General Fund (Department 1287).

Voters approved a permanent three-eighths cent sales tax in April 2013 to be used to expand the operations of the 911 center and the Office of Emergency Management and to transfer administrative control of these functions from the City of Columbia to Boone County. The Office of Emergency Management moved its operations into the new Emergency Communications Center in late 2016.

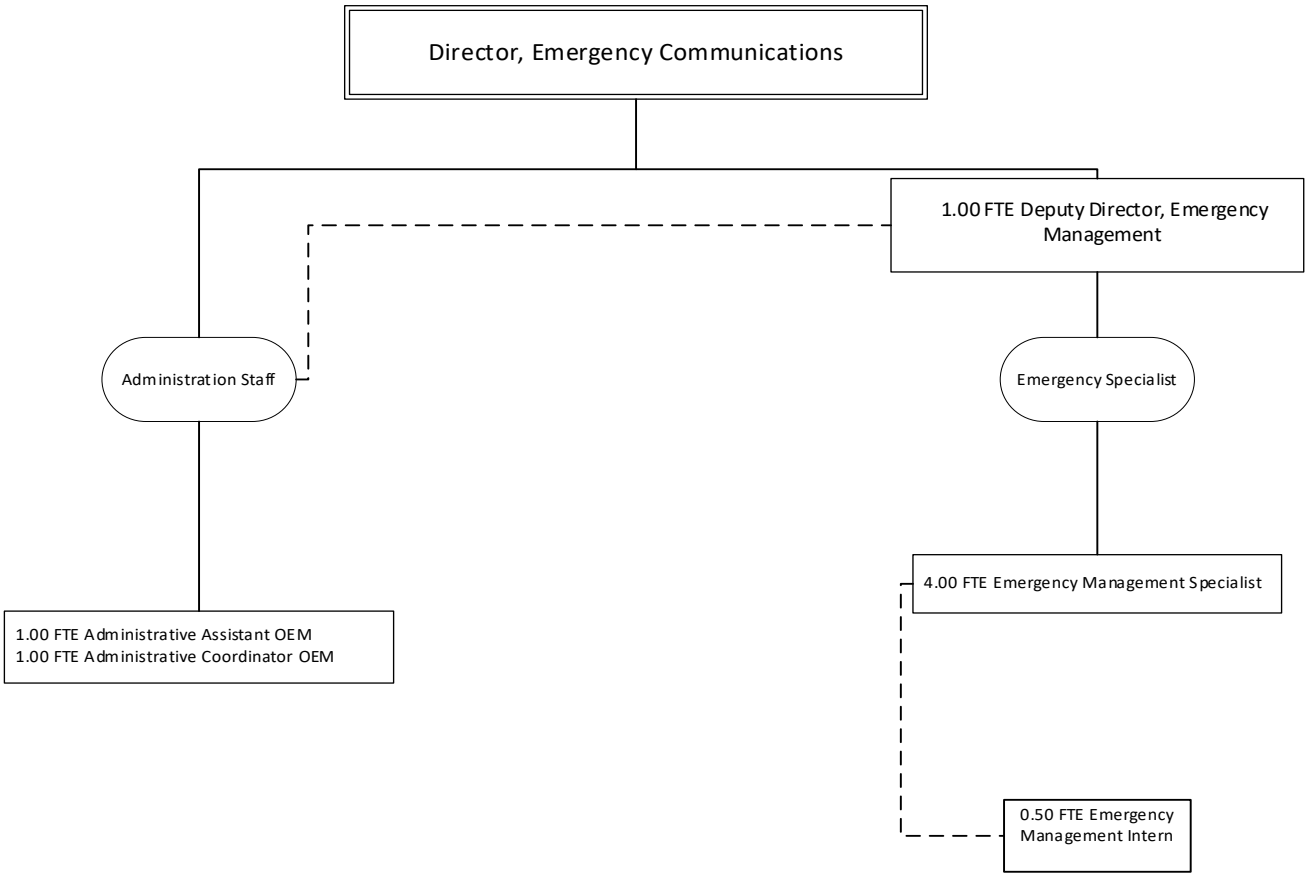
25 new Portable Radios and 4 Mobile Radios have been added to the FY 2026 budget to be utilized for the new 800MHz radio network that is currently being constructed. The budgeted amount for the radios is $216,200.

The Local Emergency Planning Committee budget (2100 and 2101) was established mid-year 1998 to account for revenues received by the Local Emergency Planning Committee (LEPC) from the State of Missouri. Unexpended funds received in one year accumulate in the fund and are available for subsequent appropriation.

There are no other significant changes to the budget.

Office of Emergency Management

Organizational Chart



Office of Emergency Management

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	178	0	450	0	0	0	0
3712	INT-LONG TERM INVEST	454	0	1,197	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1,140	0	0	0	0	0	0
	SUBTOTAL **********	1,772	0	1,647	0	0	0	0
	TOTAL REVENUES ******** **	**1,772**	**0**	**1,647**	**0**	**0**	**0**	**0**

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	12,283	86,440	86,440	0	0	0	100-
	SUBTOTAL **********	12,283	86,440	86,440	0	0	0	100-
	TOTAL REVENUES ******** **	**12,283**	**86,440**	**86,440**	**0**	**0**	**0**	**100-**
	MATERIALS & SUPPLIES							
23350	SPECIAL PROGRAM SUPPLIES	0	86,990	82,684	550	0	550	99-
	SUBTOTAL **********	0	86,990	82,684	550	0	550	99-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	291	0	350	0	0	0	0
	SUBTOTAL **********	291	0	350	0	0	0	0
	OTHER							
84010	RECEPTION/MEETINGS	2,723	1,600	1,600	1,600	0	1,600	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	400	0	400	0	400	0
86910	PY ENCUMBRANCES NOT USED	-1,181	0	0	0	0	0	0
	SUBTOTAL **********	1,542	2,000	1,600	2,000	0	2,000	0
	TOTAL EXPENDITURES ***** **	**1,833**	**88,990**	**84,634**	**2,550**	**0**	**2,550**	**97-**

2702 EMERGENCY MGMT OPERATIONS

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	137,510	124,000	111,640	113,000	0	113,000	8-
3482	FEDERAL DISASTER REIMB (FEMA)	12,836	0	21,453	0	0	0	0
	SUBTOTAL **********	150,346	124,000	133,093	113,000	0	113,000	9-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	515	0	0	0	0	0	0
3880	CONTRIBUTIONS	550	0	750	1,000	0	1,000	0
3890	MISCELLANEOUS	264	0	0	0	0	0	0
	SUBTOTAL **********	1,329	0	750	1,000	0	1,000	0
	TOTAL REVENUES ******** **	**151,675**	**124,000**	**133,843**	**114,000**	**0**	**114,000**	**8-**

Office of Emergency Management

	PERSONAL SERVICES						
10100	SALARIES & WAGES	465,275	527,748	479,289	508,944	80,158	574,049	8
10110	OVERTIME	29,669	51,198	33,616	51,198	0	51,198	0
10120	HOLIDAY WORKED	203	0	544	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	102	0	118	0	0	0	0
10200	FICA	37,025	43,664	38,630	42,850	6,191	47,831	9
10300	HEALTH INSURANCE	55,647	59,808	54,975	59,808	18,164	69,072	15
10310	COUNTY HSA CONTRIBUTION	4,600	4,800	4,860	6,000	0	6,000	25
10325	DISABILITY INSURANCE	1,334	1,731	1,588	1,691	292	1,785	3
10330	CNTY PD DEPENDENT PREM-HEALTH	4,185	4,390	4,446	4,390	0	4,390	0
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	149	147	0	147	0
10350	LIFE INSURANCE	488	504	465	630	162	720	42
10375	DENTAL INSURANCE	2,882	2,940	2,724	2,940	840	3,360	14
10400	WORKERS COMP	12,958	14,212	14,408	16,020	2,490	16,761	17
10500	401(A) MATCH PLAN	2,625	3,640	1,940	4,252	1,300	4,902	34
10510	CERF-EMPLOYER PD CONTRIBUTION	9,775	9,617	9,474	9,397	2,137	12,139	26
	SUBTOTAL ******************	626,915	724,399	647,226	708,267	111,734	792,354	9
	MATERIALS & SUPPLIES						
22500	SUBSCRIPTIONS/PUBLICATIONS	3,642	660	660	700	0	700	6
23000	OFFICE SUPPLIES	3,728	3,850	3,850	3,150	0	3,150	18-
23001	PRINTED MATERIALS	4,260	12,472	12,472	11,793	0	11,793	5-
23035	REPAIR/MAINTENANCE SUPPLIES	0	110	110	150	0	150	36
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	0	7,400	7,400	0
23300	UNIFORMS	671	6,702	6,702	4,138	0	4,138	38-
23350	SPECIAL PROGRAM SUPPLIES	84,612	81,506	81,506	63,977	7,400	71,377	12-
23400	FOOD	2,312	2,100	2,100	3,600	0	3,600	71
23501	MEDICINE & MED SUPPLIES/EQUIP	40,223	40,000	40,000	40,000	0	40,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	5,072	2,100	2,100	2,830	3,150	2,830	34
23855	UNTAGGED FURNITURE/FIXTURES	1,330	0	0	0	800	800	0
23860	VEHICLE EQUIPMENT <$1000	4,300	1,500	1,500	1,500	0	1,500	0
	SUBTOTAL ******************	150,150	151,000	151,000	131,838	18,750	147,438	2-
	DUES TRAVEL & TRAINING						
37000	DUES & PROF CERTIFCTN/LICENSE	1,655	4,271	2,785	4,271	0	4,271	0
37200	REGISTRATION	8,244	15,225	10,700	19,500	0	19,500	28
37220	TRAVEL: TRAINING RELATED	30,463	112,592	63,920	92,201	14,000	92,201	18-
	SUBTOTAL ******************	40,362	132,088	77,405	115,972	14,000	115,972	12-
	UTILITIES						
48000	TELEPHONES	1,935	2,028	2,210	2,280	72	2,352	15
48002	DATA COMMUNICATIONS	0	0	0	0	3,960	3,960	0
48050	MOBILE DEVICE SERVICE	4,619	5,280	4,920	4,980	0	4,980	5-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,080	1,080	1,080	1,080	0	1,080	0
48200	ELECTRICITY	7,322	10,000	9,000	10,000	0	10,000	0
	SUBTOTAL ******************	14,956	18,388	17,210	18,340	4,032	22,372	22
	VEHICLE EXPENSE						
59000	FUEL	2,366	4,726	3,500	4,726	0	4,726	0
59025	VEHICLE TITLE/LICENSE/PLATES	0	50	0	50	0	50	0
59100	VEHICLE REPAIRS/MAINTENANCE	4,366	4,750	2,500	4,750	0	4,750	0
59105	TIRES	800	750	750	750	0	750	0
	SUBTOTAL ******************	7,532	10,276	6,750	10,276	0	10,276	0
	EQUIP & BLDG MAINTENANCE						
60050	EQUIP SERVICE CONTRACT	71,780	78,762	78,762	83,646	150	83,796	6
60200	EQUIP REPAIRS/MAINTENANCE	1,574	29,900	22,386	30,500	0	30,500	2
	SUBTOTAL ******************	73,354	108,662	101,148	114,146	150	114,296	5
	CONTRACTUAL SERVICES						
70100	SOFTWARE SUBSCRIPTIONS	0	21,408	21,408	21,700	21,300	43,330	102
71100	OUTSOURCED SERVICES	146,537	155,500	155,500	58,700	141,181	199,881	28
71101	PROFESSIONAL SERVICES	6,000	408,505	25,000	7,253	383,523	390,776	4-
71526	DISPOSAL SERVICES	0	0	0	0	500	500	0
	SUBTOTAL ******************	152,537	585,413	201,908	87,653	546,504	634,487	8
	OTHER						
83810	INTERFUND SERVICES USED	540	1,057	500	657	0	657	37-
83813	ENTERPRISE CHARGE	0	0	0	0	5,000	5,000	0
83922	OTO: TO SPECIAL REVENUE FUND	5,952	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	9,616	28,295	25,000	27,230	9,000	36,230	28
84300	PUBLIC NOTICE/ADVERTISING SRVC	81,200	79,300	75,000	64,300	5,000	69,300	12-
85710	TRAVEL-OTHER	360	2,600	2,600	2,600	0	2,600	0
86910	PY ENCUMBRANCES NOT USED	-3,474	0	0	0	0	0	0
	SUBTOTAL ******************	94,194	111,252	103,100	94,787	19,000	113,787	2

Office of Emergency Management

	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	180,693	132,353	132,000	0	172,334	63,850	51-
91301	COMPUTER HARDWARE	0	0	0	0	0	2,500	0
91400	AUTO/TRUCKS	40,488	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	152,005	156,110	156,110	0	183,502	399,702	156
	SUBTOTAL **********	373,186	288,463	288,110	0	355,836	466,052	62
	TOTAL EXPENDITURES ***** **	**1,533,186**	**2,129,941**	**1,593,857**	**1,281,279**	**1,070,006**	**2,417,034**	**13**

2707 DISASTER RELIEF ACTIVITIES

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86850	CONTINGENCY	0	500,000	0	500,000	0	500,000	0
	SUBTOTAL **********	0	500,000	0	500,000	0	500,000	0
	TOTAL EXPENDITURES ***** **	**0**	**500,000**	**0**	**500,000**	**0**	**500,000**	**0**

Decimal values have been truncated.

911/Joint Communications and Emergency Management – Sales Tax Revenue

Department 2700

Mission

This budget accounts for the sales tax revenue and investment income attributable to the permanent three-eighths cent sales tax, approved by voters in April 2013. The sales tax revenue is used for 911 and Emergency Management facilities, equipment, and operations. This budget also accounts for various appropriations properly paid from the 911/Emergency Management Sales Tax Fund, but which are not assigned to the operating budgets for 911 or Emergency Management. For instance, this budget includes appropriations for Tax Increment Financing (TIF) payments to the City of Columbia pertaining to several city-approved TIF projects; transfers to the debt service fund to pay principal and interest on bonds issued for the Emergency Communications Center; insurance premiums, deductibles, and insurance claim activity, and reimbursement to the General Fund for inter-fund services used (legal, Human Resources, Purchasing, Information Technology, etc.).

Budget Highlights

There are no other significant changes to the budget.

Annual Budget

2700 911/EM NON-DEPARTMENTAL

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES & USE TAXES							
3110	SALES TAXES	14,157,959	14,861,000	14,423,000	14,162,225	0	14,162,225	4-
	SUBTOTAL **********	14,157,959	14,861,000	14,423,000	14,162,225	0	14,162,225	5-
	INTEREST							
3711	INT-OVERNIGHT	180,536	87,975	208,750	87,975	0	87,975	0
3712	INT-LONG TERM INVEST	448,150	573,290	618,650	573,290	0	573,290	0
3798	INC/DEC IN FV OF INVESTMENTS	1,053,095	0	0	0	0	0	0
	SUBTOTAL **********	1,681,781	661,265	827,400	661,265	0	661,265	0
	MISCELLANEOUS							
3871	CERF EMPLOYER CONTRIBUTION REF	10,882	10,000	32,000	10,000	0	10,000	0
	SUBTOTAL **********	10,882	10,000	32,000	10,000	0	10,000	0
	TOTAL REVENUES ******** **	**15,850,622**	**15,532,265**	**15,282,400**	**14,833,490**	**0**	**14,833,490**	**4-**

911/Joint Communications and Emergency Management – Sales Tax Revenue

	OTHER							
83810	INTERFUND SERVICES USED	623,252	692,727	692,727	713,536	0	713,536	3
83919	OTO: TO CAPITAL PROJECT FUND	0	2,500,000	0	0	0	0	100-
83920	OTO: TO DEBT SERVICE FUND	871,062	871,712	871,712	871,762	0	871,762	0
83923	OTO: TO INTERNAL SERVICE FUND	0	120,000	120,000	0	0	2,400,000	,900
84200	OTHER CONTRACTS	0	6,000,000	0	0	0	0	100-
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
86850	CONTINGENCY	0	185,635	0	25,000	0	117,175	36-
86882	TIF SALES TAX PAYMENTS	7,328	7,500	7,000	7,000	0	7,000	6-
	SUBTOTAL ******************	1,501,642	10,477,574	1,691,439	1,717,298	0	4,209,473	60-
	TOTAL EXPENDITURES *******	**1,501,642**	**10,477,574**	**1,691,439**	**1,717,298**	**0**	**4,209,473**	**60-**

Decimal values have been truncated.

Public Administrator

Department Number 1200

Mission

The office of the Public Administrator, an elected official, was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases:

- When a stranger dies intestate in the county without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify;
- When persons die intestate without any known heirs;
- When persons unknown die or are found dead in the county;
- When money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same;
- When any estate of any person who dies intestate therein, or elsewhere, is left in the county liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state;
- The persons of all minors under the age of fourteen years, whose parents are deceased, and who have no legal guardian or conservator;
- The estates of all minors whose parents are deceased, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate;
- The estates or person and estate of all disabled or incapacitated persons in this county who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify;
- Where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

As guardian, the Public Administrator acts in the ward's best interest by providing for appropriate care, treatment, habilitation, education, support and maintenance. An annual report is filed with Probate Court documenting information concerning the care, placement and condition of each designated ward as well as the frequency and nature of personal contact made throughout the year.

As conservator, the Public Administrator investigates and administers estates; protects property from waste, loss or theft; conducts thorough investigations to discover assets; liquidates assets at public sales and/or distributes assets to appropriate heirs; pays bills and taxes; locates persons entitled to receive inheritances; and makes appropriate burial arrangements when necessary. Each year a detailed settlement of accounts must be filed with the court.

The Public Administrator acts under the authority of the Missouri Circuit Court, Probate Division.

Public Administrator

Budget Highlights

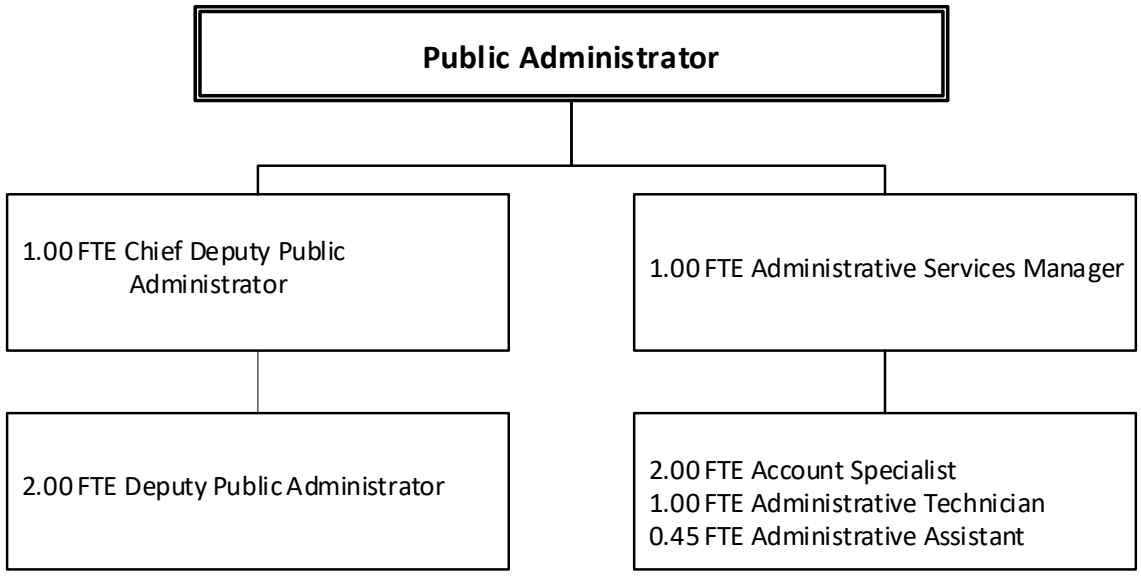
The FY 2026 budget includes changes to personnel. One Deputy Public Administrator was added and placed into general fund. Also, includes an additional $5,000 for legal services to support the Public Administrator's Office and provide funding capacity for anticipated legal expenses associated with estate administration, guardianship proceedings, and other statutory responsibilities.

Personnel Detail

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	2.00	2.00	2.00	-
Account Specialist*	1.75	2.00	2.00	-
Administrative Services Manager*	1.00	1.00	1.00	-
Administrative Technician*	1.00	1.00	1.00	-
Administrative Assistant*	1.00	0.45	0.45	-
Total FTEs	8.75	8.45	8.45	-
Overtime	$ -	$ -	$ 5,000	$ 5,000

* Position title changed for 2026 budget - see commission directed changes

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3559	PUBLIC ADM. FEES	194,144	130,000	130,000	130,000	0	130,000	0
	SUBTOTAL **********	194,144	130,000	130,000	130,000	0	130,000	0
	TOTAL REVENUES ******** **	**194,144**	**130,000**	**130,000**	**130,000**	**0**	**130,000**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	482,001	518,731	462,637	514,017	54,954	562,601	8
10110	OVERTIME	345	0	19,546	5,000	0	5,000	0
10120	HOLIDAY WORKED	0	0	168	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	84	0	0	0	0
10200	FICA	35,710	39,039	36,036	39,704	4,204	43,421	11
10300	HEALTH INSURANCE	63,735	69,072	45,958	69,072	9,264	69,072	0
10310	COUNTY HSA CONTRIBUTION	4,800	4,800	5,000	6,000	0	6,000	25
10325	DISABILITY INSURANCE	1,467	1,782	1,441	1,796	198	1,796	0
10330	CNTY PD DEPENDENT PREM-HEALTH	8,505	9,004	8,005	9,004	0	9,004	0
10331	CNTY PD DEPENDENT PREM-DENTAL	110	110	99	110	0	110	0
10350	LIFE INSURANCE	576	576	459	720	90	720	25
10375	DENTAL INSURANCE	3,325	3,360	2,340	3,360	420	3,360	0
10400	WORKERS COMP	9,506	8,151	11,289	9,274	1,572	9,274	13
10500	401(A) MATCH PLAN	3,040	4,160	1,990	4,860	650	4,860	16
10510	CERF-EMPLOYER PD CONTRIBUTION	7,152	7,285	9,496	9,978	1,099	11,352	55
	SUBTOTAL **********	620,272	666,070	604,548	672,895	72,451	726,570	9
	MATERIALS & SUPPLIES							
22005	MAILING FEES/PERMITS/RENTALS	364	385	372	385	0	385	0
23000	OFFICE SUPPLIES	2,163	3,300	3,300	3,630	0	3,630	10
23001	PRINTED MATERIALS	915	1,600	750	750	0	750	53-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	1,000	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	400	800	0	800	0	800	0
23855	UNTAGGED FURNITURE/FIXTURES	0	800	800	800	3,506	800	0
	SUBTOTAL **********	3,842	7,885	5,222	6,365	3,506	6,365	19-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	208	156	156	0	156	25-
37200	REGISTRATION	1,400	1,400	1,100	1,700	0	1,700	21
37220	TRAVEL: TRAINING RELATED	2,585	3,384	3,053	4,075	0	4,075	20
	SUBTOTAL **********	3,985	4,992	4,309	5,931	0	5,931	19
	UTILITIES							
48000	TELEPHONES	808	850	850	850	0	850	0
48050	MOBILE DEVICE SERVICE	651	1,400	1,400	1,300	0	1,300	7-
	SUBTOTAL **********	1,459	2,250	2,250	2,150	0	2,150	4-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	537	360	360	360	0	360	0
	SUBTOTAL **********	537	360	360	360	0	360	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	1,850	1,850	1,850	0	1,850	0
71000	NOTARY BONDS	0	200	150	150	0	150	25-
71100	OUTSOURCED SERVICES	875	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	10,000	10,300	0	10,000	0	100-
71105	LEGAL SERVICES	5,575	3,300	3,300	5,000	5,000	10,000	203
	SUBTOTAL **********	6,450	15,350	15,600	7,000	15,000	12,000	22-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	43,067	52,154	52,154	55,091	0	55,091	5
85710	TRAVEL-OTHER	12,137	13,350	15,000	15,000	0	15,000	12
	SUBTOTAL **********	55,204	65,504	67,154	70,091	0	70,091	7
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	5,846	0	0	0	0	0	0
	SUBTOTAL **********	5,846	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**697,595**	**762,411**	**699,443**	**764,792**	**90,957**	**823,467**	**8**

Decimal values have been truncated.

Medical Examiner

Department Number 1280

Mission

The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Boone County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute. All services are obtained through contractual arrangements with the University of Missouri, Department of Pathology and Anatomical sciences within the School of Medicine.

Budget Highlights

As noted above, the County contracts with the University of Missouri for Medical Examiner services as well as death investigator services, morgue use, testing, and administrative support. This budget includes appropriations for these contractual services.

The budget reflects agreed-upon contract pricing increases. There are no other significant changes to the budget.

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	411,573	423,920	423,920	436,637	0	436,637	3
	SUBTOTAL **********	411,573	423,920	423,920	436,637	0	436,637	3
	TOTAL EXPENDITURES ***** **	**411,573**	**423,920**	**423,920**	**436,637**	**0**	**436,637**	**3**

Decimal values have been truncated.

District Defender

Department Number 1285

Mission

The District Defender, previously known as the Public Defender, provides legal defenses for all indigent persons charged with criminal offenses who request a District Defender. The District Defender's Office is primarily funded by the State of Missouri. As required by statute, Boone County provides office space and utilities. The County provides space for the District Defender within a County-owned facility. The annual costs for utilities and facilities maintenance associated with this space are accounted for within the annual budget as an internal service charge. All other operating costs of the District Defender's office are paid by the State of Missouri.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

1285 GF PUBLIC DEFENDER

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	47,984	59,091	59,091	62,565	0	62,565	5
	SUBTOTAL **********	47,984	59,091	59,091	62,565	0	62,565	6
	TOTAL EXPENDITURES ***** **	**47,984**	**59,091**	**59,091**	**62,565**	**0**	**62,565**	**6**

Decimal values have been truncated.

Law Enforcement Sales Tax

Department Number 2900

Mission

This cost center accounts for the revenue received from the permanent one-eighth cent Law Enforcement sales tax which is accounted for within the Law Enforcement Services Fund (Fund 290).

This cost center accounts for the revenue received within the fund as a whole as well as annual emergency appropriations assigned to the fund as a whole rather than to individual cost centers (such as the Sheriff and Adult Detention, Prosecuting Attorney, etc…) and includes such things as the insurance claims deductibles, Emergency, and the annual Tax Increment Financing (TIF) payment made to the City of Columbia.

The County Commission and County Auditor administer this budget.

Budget Highlights

$2.1 million was added to the FY 2026 budget for increases to Out-of-County Housing expenses. This increase is shown in interfund services used in the 2900 budget to move funds to the General Fund to fund this expenditure.

Annual Budget

2900 LEST NON-DEPARTMENTAL

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES & USE TAXES							
3110	SALES TAXES	4,719,503	4,953,000	4,808,000	4,721,075	0	4,721,075	4-
3115	USE TAX	824,300	714,000	943,000	943,000	0	943,000	32
	SUBTOTAL **********	5,543,803	5,667,000	5,751,000	5,664,075	0	5,664,075	0
	INTEREST							
3711	INT-OVERNIGHT	28,196	8,800	22,812	20,000	0	20,000	127
3712	INT-LONG TERM INVEST	70,131	81,890	67,865	68,000	0	68,000	16-
3798	INC/DEC IN FV OF INVESTMENTS	169,236	0	0	0	0	0	0
	SUBTOTAL **********	267,563	90,690	90,677	88,000	0	88,000	3-
	MISCELLANEOUS							
3871	CERF EMPLOYER CONTRIBUTION REF	3,365	1,000	6,000	5,000	0	5,000	400
	SUBTOTAL **********	3,365	1,000	6,000	5,000	0	5,000	400
	TOTAL REVENUES ******** **	**5,814,731**	**5,758,690**	**5,847,677**	**5,757,075**	**0**	**5,757,075**	**0**

System Law Enforcement Sales Tax Dept. No. 2900

	OTHER							
83810	INTERFUND SERVICES USED	0	4,465,250	4,465,250	5,777,075	0	7,877,075	76
83919	OTO: TO CAPITAL PROJECT FUND	2,833,136	0	0	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	0	750,000	723,297	0	0	0	100-
83923	OTO: TO INTERNAL SERVICE FUND	0	0	0	0	0	645,000	0
86800	EMERGENCY	0	25,000	0	0	0	0	100-
86882	TIF SALES TAX PAYMENTS	2,638	2,800	2,400	2,500	0	2,500	10-
	SUBTOTAL **********	2,835,774	5,243,050	5,190,947	5,779,575	0	8,524,575	63
	TOTAL EXPENDITURES *****	**2,835,774**	**5,243,050**	**5,190,947**	**5,779,575**	**0**	**8,524,575**	**63**

Decimal values have been truncated.

COUNTY OF BOONE
MISSOURI

Resource Management—Combined Budget Summary

Description of Funding Sources

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of what was then known as the Public Works Department, both of which are funded through the Road and Bridge Fund, to form the new department of Resource Management.

Prior to this consolidation, the County operated a Public Works Department (funded entirely from the Road and Bridge Fund) which included the following divisions: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. Road and Bridge Maintenance activities continue to be funded from the Road and Bridge Fund and are presented in a separate budget section.

The consolidated activities of Resource Management are represented organizationally and functionally as a new department consisting of four divisions: Planning, Inspection, Engineering, and Administration. Cost centers have been established to ensure that that shared costs are correctly apportioned between the General Fund and the Road and Bridge Fund.

County appropriations consist of the following:

- General Fund
  - Neighborhood Improvement District (NID) Administration (1340)
  - Solid Waste Recycling (1360)
  - Boone County Regional Sewer District Management Services (1370)
  - Land Use Planning (1710)
  - Administration (1711)
  - Building Inspection (1720)
  - Stormwater Planning (1725)
- Road and Bridge Fund
  - Road Inspection (2045)
  - Stormwater Planning (2046)
  - Administration (2081)
  - Engineering (2082)
- Storm Water Grants Fund
  - Grants (2142)
- Road Development Agreements
  - Gans Road Development Agreement (2170)

Resource Management Summary

Detailed information is presented for each of these budgets on the following pages.

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
100	1340	GF NID Administration	$ -	$ -	$ -	$ 5,250	$ -	$ 5,250
100	1360	Solid Waste Recycling	139,436	70,883	30,563	186,607	-	217,170
100	1710	GF RM Land Use Planning	520,062	521,852	518,929	53,344	-	572,273
100	1711	GF RM Administration	291,234	368,828	225,755	136,814	-	362,569
100	1720	GF RM Building Inspection	564,526	637,041	601,045	42,433	-	643,478
100	1725	GF RM Stormwater Planning	358,463	316,250	201,232	44,496	2,000	247,728
204	2045	R&B RM Road Inspection	216,831	273,132	349,177	22,549	-	371,726
204	2046	R&B RM Stormwater Planning	340,683	212,730	201,232	26,652	2,000	229,884
204	2081	R&B RM Administration	263,453	323,990	136,668	273,436	-	410,104
204	2082	R&B RM Engineering	546,935	586,797	658,692	34,987	4,922	698,601
		Total	$ 3,241,623	$ 3,311,503	$ 2,923,293	$ 826,568	$ 8,922	$ 3,758,783

Personnel Summary

Position Title	2024	2025	Departmental Funding Source Full-time Equivalent Positions: Dept. 1360	Dept. 1710	Dept. 1711	Dept. 1720	Dept. 1725	Dept. 2045	Dept. 2046	Dept. 2081	Dept. 2082	2026 Total	Change
Director, Resource Management	1.00	1.00	-	-	0.63	-	-	-	-	0.37	-	1.00	-
Senior Planner	1.00	1.00	0.25	0.75	-	-	-	-	-	-	-	1.00	-
Planner	2.00	2.00	-	2.00	-	-	-	-	-	-	-	2.00	-
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	-	-	-	1.00	-
Administrative Coordinator	2.00	3.00	-	1.00	0.75	1.00	-	-	-	0.25	-	3.00	-
Budget Coordinator*	1.00	1.00	-	-	0.50	-	-	-	-	0.50	-	1.00	-
Deputy Building Official*	1.00	1.00	-	-	-	1.00	-	-	-	-	-	1.00	-
Building Inspector	4.00	4.00	-	-	-	4.00	-	-	-	-	-	4.00	-
On-Site WW & Rental Stand Coor	1.00	1.00	-	-	-	1.00	-	-	-	-	-	1.00	-
Chief Engineer	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	-
Professional Civil Engineer	3.00	3.00	-	-	-	-	0.33	-	0.33	-	2.34	3.00	-
County Surveyor	1.00	1.00	-	-	-	-	-	-	-	-	1.00	1.00	-
Chief Public Works Inspector	1.00	1.00	-	-	-	-	-	1.00	-	-	-	1.00	-
Right-of-Way Agent	0.75	0.75	-	-	-	-	-	-	-	-	0.75	0.75	-
Construction Inspector	3.00	3.00	-	-	-	-	-	3.00	-	-	-	3.00	-
GIS Technician II	1.00	-	-	-	-	-	-	-	-	-	-	-	-
GIS Analyst I	-	1.00	-	0.67	-	-	-	-	-	-	0.33	1.00	-
Stormwater Intern Pool	-	0.50	-	-	-	-	0.25	-	0.25	-	-	0.50	-
Stormwater Coordinator	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00	-
Stormwater Educator	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00	-
Urban Hydrologist	1.00	1.00	-	-	-	-	0.50	-	0.50	-	-	1.00	-
Subtotal	27.75	29.25	0.25	5.42	1.88	7.00	2.08	4.00	2.08	1.12	5.42	29.25	-
Overtime	$ 30,993	$ 39,120	$ -	$ 12,244	$ 3,842	$ 8,446	$ 2,332	$ 5,598	$ 2,332	$ 3,842	$ 484	$ 39,120	$ -

* Position title changed for 2026 budget - see commission directed changes

Resource Management

Department Numbers 1340, 1360, 1710, 1711, 1720, 1725, 2045, 2046, 2081, 2082, 2142, 2170

Mission

The Resource Management Department is committed to providing professional assistance to the citizens of Boone County in the areas of land use planning, construction inspection (both structural and road), roadway infrastructure engineering and improvement, and stormwater management. Divided into four divisions comprising Planning Services, Inspection Services, Infrastructure Engineering Services, and Administration. The department is responsible for implementing zoning and subdivision regulations, stormwater regulations, building codes road construction standards, small onsite wastewater regulations, and solid waste recycling program. The department also guides capital improvement projects of the Boone County transportation network, encompassing everything from design to completion. The broad knowledge and experience of the staff allows county government to improve the publicly owned infrastructure and to protect and enhance property values of property owners.

Resource Management activities include the following:

Planning and Zoning activities: Resource Management serves as staff to the County Commission on matters dealing with land-use. This includes the application and enforcement of zoning regulations, subdivision regulations and floodplain management. The Department also provides staff support to the Planning and Zoning Commission and Zoning Board of Adjustment. The Department provides information and assistance to the general public on all land-use related matters.

Building Permits and Inspection activities: Resource Management inspects new building construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

Onsite Wastewater Permits and Inspection activities: Resource management accepts and reviews applications for small onsite wastewater systems. When the application is determined to comply with applicable regulations, the Department issues a construction permit and conducts field inspections to verify the constructed system is built according to plan and applicable regulations.

Infrastructure Inspection activities: Resource Management conducts and coordinates the inspection and acceptance of new subdivision streets, driveway upgrade and new connections to county-maintained roads. The Department also conducts inspections of the work performed in County owned right of way.

Engineering and Roadway Infrastructure Improvement activities: Resource Management is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects

include, but are not limited to, those included in the one-half cent sales tax, which is authorized through September 2028. This office also administers the County's pavement preservation program and the Neighborhood Improvement District (NID) program. Resource Management provides technical assistance to other County offices as well.

Stormwater Administration activities: Resource Management is responsible ensuring compliance with the County's National Pollution Discharge Elimination Systems (NPDES) Phase II permit through administration of adopted stormwater and land disturbance regulations. This includes review and issuance of Land Disturbance and Stormwater Discharge permits and participation in the Hinkson Creek Collaborative Adaptive Management (CAM) program. Stormwater also conducts various long term water quality planning and restoration efforts primarily through the use of grant funds.

Solid Waste Recycling and Boone County Regional Sewer District Management Support activities: Resource Management assists in implementing the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H. In addition, the Director of Resource Management provides management services to the Boone County Regional Sewer District, pursuant to a cooperative agreement.

Budget Highlights

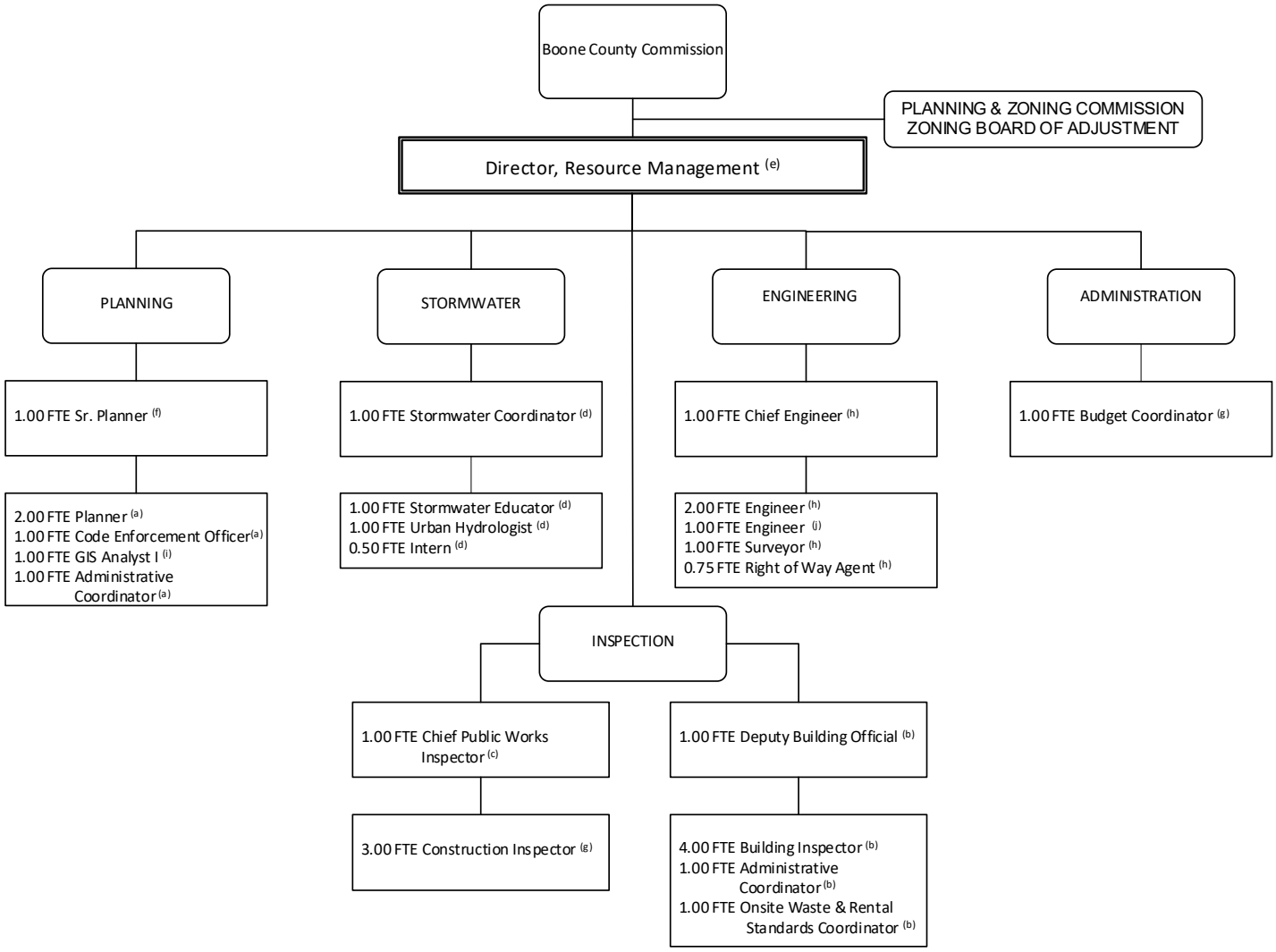
General Fund (1340, 1360, 1710, 1711, 1720, & 1725): The FY 2026 budget includes $1,600 to replace reflective signage for containers and $11,000 for custom MaintStar IT integration development to improve useability of the new permitting software.

Road & Bridge Fund (2045, 2046, 2081, & 2082): The FY 2026 budget includes $110,000 funding for parking lot overlay. Also, $25,000 funding for IT related software upgrades and improvements.

There are no other significant changes to the budgets.

Resource Management

Organizational Chart



(a) Funded 100 % by Dept 1710 GF RM Land Use Planning

(b) Funded 100 % by Dept 1720 GF RM Building Inspection

(c) Funded 100% by Dept 2045 R&B RM Road Inspection

(d) Funded 50% by Dept 1725 GF RM Stormwater Planning and 50% by Dept 2046 R&B RM Stormwater Planning

(e) Funded 63% by Dept 1711 GF RM Administration and 37% by Dept 2081 R&B RM Administration

(f) Funded 25% by Dept 1360 GF RM Solid Waste Recycling and 75% by Dept 1710 GF RM Land Use Planning

(g) Funded 50% by Dept 1711 GF RM Administration and 50% by Dept 2081 R&B RM Administration

(h) Funded 100% by Dept 2082 R&B RM Engineering

(i) Funded 67% by 1710 GF RM Land Use Planning and 33% by 2082 R&B RM Engineering

(j) Funded 34% by 2082 R&B RM Engineering, 33% by 1725 GF RM Stormwater Planning, and 33% by 2046 R&B RM Stormwater Planning

Resource Management

Annual Budget

1340 GF NID ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	750	0	750	0	750	0
71102	ENGINEERING SERVICES	0	500	0	500	0	500	0
	SUBTOTAL **********	0	1,250	0	1,250	0	1,250	0
	OTHER							
83810	INTERFUND SERVICES USED	0	4,000	0	4,000	0	4,000	0
	SUBTOTAL **********	0	4,000	0	4,000	0	4,000	0
	TOTAL EXPENDITURES ***** **	**0**	**5,250**	**0**	**5,250**	**0**	**5,250**	**0**

1360 GF RM SOLID WASTE

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	21,954	23,537	23,331	23,259	0	24,674	4
10200	FICA	1,679	1,779	1,779	1,779	0	1,888	6
10300	HEALTH INSURANCE	1,890	2,001	2,001	2,001	0	2,001	0
10310	COUNTY HSA CONTRIBUTION	300	300	313	375	0	375	25
10325	DISABILITY INSURANCE	71	83	93	83	0	83	0
10330	CNTY PD DEPENDENT PREM-HEALTH	1,063	1,575	675	675	0	675	57-
10331	CNTY PD DEPENDENT PREM-DENTAL	28	27	64	64	0	64	137
10350	LIFE INSURANCE	18	18	20	22	0	22	22
10375	DENTAL INSURANCE	105	105	105	105	0	105	0
10400	WORKERS COMP	33	30	37	32	0	32	6
10500	401(A) MATCH PLAN	163	163	194	151	0	151	7-
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	0	0	0	493	0
	SUBTOTAL **********	27,304	29,618	28,612	28,546	0	30,563	3
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	70	65	40	65	0	65	0
23001	PRINTED MATERIALS	0	50	0	50	0	50	0
23035	REPAIR/MAINTENANCE SUPPLIES	1,818	800	0	600	0	600	25-
23850	UNTAGGED EQUIPMENT & TOOLS	15	25	0	25	0	25	0
26000	PAVEMENT REPAIRS MATERIAL	0	100	0	100	0	100	0
26600	SIGNS & SIGN SUPPLIES	0	250	0	250	1,600	1,850	640
	SUBTOTAL **********	1,903	1,290	40	1,090	1,600	2,690	109
	OTHER							
83160	RECYCLING & DUMP FEES	86,961	151,064	42,231	181,326	2,145	183,471	21
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	75	0	75	0	75	0
85710	TRAVEL-OTHER	0	371	0	371	0	371	0
	SUBTOTAL **********	86,961	151,510	42,231	181,772	2,145	183,917	21
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	23,270	0	0	0	0	0	0
	SUBTOTAL **********	23,270	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**139,438**	**182,418**	**70,883**	**211,408**	**3,745**	**217,170**	**19**

1710 GF RM LAND USE PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3316	LICENSES OTHER	475	385	350	350	0	350	9-
	SUBTOTAL **********	475	385	350	350	0	350	9-

Resource Management

	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	0	0	3	0	0	0	0
3536	ADMINISTRATION SURVEY	1,550	2,050	2,065	2,090	0	2,090	1
3537	RE-ZONING APPLICATION FEE	5,005	7,700	7,110	7,110	0	7,110	7-
3538	CONDITIONAL USE APPLICATN FEE	1,470	1,225	1,750	1,750	0	1,750	42
3539	BOA APPLICATION FEE	925	1,295	1,330	1,330	0	1,330	2
3544	PLAN REVIEW FEE	3,300	3,000	3,355	3,355	0	3,355	11
3545	PRELIMINARY PLAT FEE	1,365	740	1,520	950	0	950	28
3546	FINAL PLAT FEE	8,985	6,500	8,425	6,625	0	6,625	1
3547	FINAL PLAN REVIEW FEE	1,000	900	600	800	0	800	11-
	SUBTOTAL ******************	23,600	23,410	26,158	24,010	0	24,010	3
	TOTAL REVENUES ******** **	**24,075**	**23,795**	**26,508**	**24,360**	**0**	**24,360**	**2**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	362,301	391,576	369,301	368,857	0	393,662	0
10110	OVERTIME	11,413	12,176	12,176	12,244	0	12,244	0
10200	FICA	27,435	30,285	26,832	29,154	0	31,052	2
10300	HEALTH INSURANCE	43,435	38,741	45,902	45,901	0	45,901	18
10310	COUNTY HSA CONTRIBUTION	2,335	2,100	3,025	5,130	0	5,130	144
10325	DISABILITY INSURANCE	1,127	1,388	1,456	1,327	0	1,327	4-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,829	7,668	7,141	7,140	0	7,140	6-
10331	CNTY PD DEPENDENT PREM-DENTAL	120	255	292	291	0	291	14
10350	LIFE INSURANCE	366	390	434	487	0	487	24
10375	DENTAL INSURANCE	2,192	1,856	2,276	2,276	0	2,276	22
10400	WORKERS COMP	8,572	7,359	10,486	8,009	0	8,009	8
10500	401(A) MATCH PLAN	2,694	2,818	2,802	3,292	0	3,292	16
10510	CERF-EMPLOYER PD CONTRIBUTION	3,281	3,609	5,221	4,691	0	8,118	124
	SUBTOTAL ******************	469,100	500,221	487,344	488,799	0	518,929	4
	MATERIALS & SUPPLIES							
22000	US POSTAL&OTHER SHIPPING SRVCS	0	0	0	0	700	700	0
22500	SUBSCRIPTIONS/PUBLICATIONS	384	100	20	100	0	100	0
23000	OFFICE SUPPLIES	225	239	165	245	0	245	2
23001	PRINTED MATERIALS	178	864	421	264	0	264	69-
23035	REPAIR/MAINTENANCE SUPPLIES	5	40	0	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	67	100	30	100	0	100	0
23855	UNTAGGED FURNITURE/FIXTURES	489	50	265	50	0	50	0
	SUBTOTAL ******************	1,348	1,393	901	759	700	1,459	5
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	2,013	2,688	2,560	2,567	415	2,982	10
37200	REGISTRATION	1,414	4,419	1,205	2,110	275	2,385	46-
37220	TRAVEL: TRAINING RELATED	1,031	3,559	741	4,318	550	4,868	36
	SUBTOTAL ******************	4,458	10,666	4,506	8,995	1,240	10,235	4-
	UTILITIES							
48050	MOBILE DEVICE SERVICE	701	900	737	900	0	900	0
	SUBTOTAL ******************	701	900	737	900	0	900	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	817	800	0	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL ******************	817	850	0	50	0	50	94-
	CONTRACTUAL SERVICES							
71000	NOTARY BONDS	0	0	0	50	0	50	0
71100	OUTSOURCED SERVICES	40,000	60,100	25,048	100	0	100	99-
	SUBTOTAL ******************	40,000	60,100	25,048	150	0	150	100-
	OTHER							
83810	INTERFUND SERVICES USED	482	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	490	900	448	900	0	900	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	336	1,000	418	1,000	0	1,000	0
85710	TRAVEL-OTHER	2,331	3,650	2,450	3,650	0	3,650	0
86850	CONTINGENCY	0	0	0	35,000	0	35,000	0
86896	SHORTAGE	0	0	0	0	0	0	0
	SUBTOTAL ******************	3,639	5,550	3,316	40,550	0	40,550	631
	TOTAL EXPENDITURES ***** **	**520,063**	**579,680**	**521,852**	**540,203**	**1,940**	**572,273**	**1-**

Resource Management

1711 GF RM ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3510	COPIES/PUBLIC INFORMATION RQST	426	100	111	100	0	100	0
3525	REIMB. SPECIAL PROJECTS	5,009	4,990	4,990	4,971	0	4,971	0
	SUBTOTAL **********	5,435	5,090	5,101	5,071	0	5,071	0
	TOTAL REVENUES ******** **	**5,435**	**5,090**	**5,101**	**5,071**	**0**	**5,071**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	124,997	148,261	137,510	165,704	0	174,054	17
10110	OVERTIME	1,205	3,336	3,336	3,842	0	3,842	15
10200	FICA	8,707	11,367	9,844	12,970	0	13,609	19
10300	HEALTH INSURANCE	8,543	13,097	9,095	15,992	0	15,992	22
10310	COUNTY HSA CONTRIBUTION	1,356	1,356	1,413	1,695	0	1,695	25
10325	DISABILITY INSURANCE	343	512	410	580	0	580	13
10330	CNTY PD DEPENDENT PREM-HEALTH	3,751	3,970	4,013	9,733	0	9,733	145
10331	CNTY PD DEPENDENT PREM-DENTAL	162	162	164	355	0	355	119
10350	LIFE INSURANCE	81	113	90	169	0	169	49
10375	DENTAL INSURANCE	475	658	477	789	0	789	19
10400	WORKERS COMP	182	199	224	237	0	237	19
10500	401(A) MATCH PLAN	750	1,223	734	1,142	0	1,142	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	707	1,071	768	1,445	0	3,558	232
	SUBTOTAL **********	151,259	185,325	168,078	214,653	0	225,755	22
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	23	100	0	100	0	100	0
23000	OFFICE SUPPLIES	658	874	767	815	0	815	6-
23001	PRINTED MATERIALS	136	281	228	281	0	281	0
23031	CUSTODIAL SUPPLIES	0	90	30	50	0	50	44-
23035	REPAIR/MAINTENANCE SUPPLIES	14	112	18	90	0	90	19-
23850	UNTAGGED EQUIPMENT & TOOLS	188	800	422	50	0	50	93-
23855	UNTAGGED FURNITURE/FIXTURES	176	50	60	50	0	50	0
	SUBTOTAL **********	1,195	2,307	1,525	1,436	0	1,436	38-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	20	63	53	25	0	25	60-
37200	REGISTRATION	308	486	227	486	0	486	0
37220	TRAVEL: TRAINING RELATED	182	225	614	225	914	1,139	406
	SUBTOTAL **********	510	774	894	736	914	1,650	113
	UTILITIES							
48000	TELEPHONES	970	1,830	1,027	1,644	0	1,644	10-
	SUBTOTAL **********	970	1,830	1,027	1,644	0	1,644	10-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	359	365	1,853	1,747	0	1,747	378
	SUBTOTAL **********	359	365	1,853	1,747	0	1,747	379
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	526,664	138,362	63,483	10,800	74,283	85-
71000	NOTARY BONDS	0	63	63	0	0	0	100-
71100	OUTSOURCED SERVICES	90,180	0	0	0	0	0	0
	SUBTOTAL **********	90,180	526,727	138,425	63,483	10,800	74,283	86-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	46,384	57,026	57,026	55,904	0	55,904	1-
84010	RECEPTION/MEETINGS	377	0	0	0	0	0	0
85710	TRAVEL-OTHER	0	150	0	150	0	150	0
	SUBTOTAL **********	46,761	57,176	57,026	56,054	0	56,054	2-
	TOTAL EXPENDITURES ***** **	**291,234**	**774,504**	**368,828**	**339,753**	**11,714**	**362,569**	**53-**

1720 GF RM BUILDING INSPECTION

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	476,605	400,008	399,081	400,008	0	400,008	0
3321	WASTE WATER CONST. PERMIT	81,325	75,300	81,897	81,210	0	81,210	7
	SUBTOTAL **********	557,930	475,308	480,978	481,218	0	481,218	1
	CHARGES FOR SERVICES							
3544	PLAN REVIEW FEE	13,465	12,000	19,725	12,000	0	12,000	0
3590	INSPECTION FEES	0	25	0	25	0	25	0
	SUBTOTAL **********	13,465	12,025	19,725	12,025	0	12,025	0
	MISCELLANEOUS							
3835	SALE OF CAPITAL FIXED ASSET	0	3,841	2,000	0	0	0	100-
3894	RETURNED CHECK PENALTY	6	0	0	0	0	0	0
	SUBTOTAL **********	6	3,841	2,000	0	0	0	100-
	TOTAL REVENUES ******** **	**571,401**	**491,174**	**502,703**	**493,243**	**0**	**493,243**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	349,622	429,181	405,018	412,651	0	449,675	4
10110	OVERTIME	5,413	10,090	10,090	8,446	0	8,446	16-
10200	FICA	26,103	32,890	30,538	32,213	0	35,046	6
10300	HEALTH INSURANCE	48,250	59,808	56,978	59,808	0	59,808	0
10310	COUNTY HSA CONTRIBUTION	3,500	4,800	5,000	6,000	0	6,000	25
10325	DISABILITY INSURANCE	1,105	1,517	1,518	1,485	0	1,485	2-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,874	9,595	12,371	12,888	0	12,888	34
10331	CNTY PD DEPENDENT PREM-DENTAL	130	257	285	367	0	367	42
10350	LIFE INSURANCE	429	504	505	630	0	630	25
10375	DENTAL INSURANCE	2,506	2,940	2,812	2,940	0	2,940	0
10400	WORKERS COMP	9,180	9,236	9,503	10,346	0	10,346	12
10500	401(A) MATCH PLAN	3,375	3,640	3,750	4,252	0	4,252	16
10510	CERF-EMPLOYER PD CONTRIBUTION	7,101	8,427	9,094	8,253	0	9,162	8
	SUBTOTAL **********	462,588	572,885	547,462	560,279	0	601,045	5
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	838	8,810	7,592	100	0	100	98-
23000	OFFICE SUPPLIES	161	755	398	720	0	720	4-
23001	PRINTED MATERIALS	262	350	399	402	0	402	14
23039	FIELD SUPPLIES	336	240	297	290	0	290	20
23850	UNTAGGED EQUIPMENT & TOOLS	401	200	649	200	1,485	1,685	742
23855	UNTAGGED FURNITURE/FIXTURES	387	100	0	100	0	100	0
	SUBTOTAL **********	2,385	10,455	9,335	1,812	1,485	3,297	68-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	1,056	1,817	1,123	1,380	130	1,510	16-
37200	REGISTRATION	3,642	8,155	4,282	9,493	0	9,493	16
37220	TRAVEL: TRAINING RELATED	958	3,908	3,788	3,951	0	3,951	1
	SUBTOTAL **********	5,656	13,880	9,193	14,824	130	14,954	8
	UTILITIES							
48050	MOBILE DEVICE SERVICE	4,391	4,884	5,238	5,340	0	5,340	9
	SUBTOTAL **********	4,391	4,884	5,238	5,340	0	5,340	9
	VEHICLE EXPENSE							
59000	FUEL	8,534	12,396	8,500	11,220	0	11,220	9-
59025	VEHICLE TITLE/LICENSE/PLATES	0	30	30	30	0	30	0
59100	VEHICLE REPAIRS/MAINTENANCE	3,055	3,892	2,397	3,892	0	3,892	0
59105	TIRES	1,282	1,700	2,157	1,180	0	1,180	30-
	SUBTOTAL **********	12,871	18,018	13,084	16,322	0	16,322	9-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	372	380	0	0	0	0	100-
60200	EQUIP REPAIRS/MAINTENANCE	0	25	0	25	0	25	0
	SUBTOTAL **********	372	405	0	25	0	25	94-
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	40	40	0
71000	NOTARY BONDS	0	50	50	0	0	0	100-
71100	OUTSOURCED SERVICES	61,500	15,000	15,000	0	0	0	100-
	SUBTOTAL **********	61,500	15,050	15,050	0	40	40	100-

	OTHER							
83810	INTERFUND SERVICES USED	970	2,040	1,360	2,000	0	2,000	1-
83922	OTO: TO SPECIAL REVENUE FUND	13,792	0	0	0	0	0	0
84010	RECEPTION/MEETINGS	0	0	56	75	0	75	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	0	350	0	350	0	350	0
85710	TRAVEL-OTHER	0	30	0	30	0	30	0
86896	SHORTAGE	0	0	0	0	0	0	0
	SUBTOTAL ******************	14,762	2,420	1,416	2,455	0	2,455	1
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	1,500	1,441	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	0	40,000	34,822	0	0	0	100-
	SUBTOTAL ******************	0	41,500	36,263	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**564,525**	**679,497**	**637,041**	**601,057**	**1,655**	**643,478**	**5-**

1725 GF RM STORMWATER PLANNING

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	225	325	250	325	0	325	0
3322	LAND DISTURBANCE PERMIT	1,725	2,000	1,925	2,000	0	2,000	0
	SUBTOTAL ******************	1,950	2,325	2,175	2,325	0	2,325	0
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	29,530	59,711	71,355	71,355	0	71,355	19
	SUBTOTAL ******************	29,530	59,711	71,355	71,355	0	71,355	20
	TOTAL REVENUES ******** **	**31,480**	**62,036**	**73,530**	**73,680**	**0**	**73,680**	**19**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	134,788	149,380	143,926	147,888	0	158,095	5
10110	OVERTIME	1,969	2,314	2,314	2,332	0	2,332	0
10200	FICA	9,317	10,837	10,139	11,491	0	12,273	13
10300	HEALTH INSURANCE	14,251	15,063	15,063	15,063	0	15,063	0
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,875	2,250	0	2,250	25
10325	DISABILITY INSURANCE	432	504	560	504	0	504	0
10330	CNTY PD DEPENDENT PREM-HEALTH	532	1,350	1,351	1,350	0	1,350	0
10331	CNTY PD DEPENDENT PREM-DENTAL	5	0	0	0	0	0	0
10350	LIFE INSURANCE	132	131	146	164	0	164	25
10375	DENTAL INSURANCE	769	768	769	768	0	768	0
10400	WORKERS COMP	4,136	3,527	4,268	4,296	0	4,296	21
10500	401(A) MATCH PLAN	1,235	1,190	1,182	1,111	0	1,111	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,735	2,801	3,049	2,801	0	3,026	8
	SUBTOTAL ******************	172,101	189,665	184,642	190,018	0	201,232	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	35	0	35	0	35	0
23000	OFFICE SUPPLIES	191	360	147	335	0	335	6-
23001	PRINTED MATERIALS	563	1,152	498	852	0	852	26-
23039	FIELD SUPPLIES	85	175	175	175	0	175	0
23350	SPECIAL PROGRAM SUPPLIES	1,812	2,450	2,387	2,325	0	2,325	5-
23850	UNTAGGED EQUIPMENT & TOOLS	84	775	16	275	400	675	12-
23855	UNTAGGED FURNITURE/FIXTURES	0	100	138	0	0	0	100-
26600	SIGNS & SIGN SUPPLIES	1,420	1,500	1,419	1,500	0	1,500	0
	SUBTOTAL ******************	4,155	6,547	4,780	5,497	400	5,897	10-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	729	639	791	604	250	854	33
37200	REGISTRATION	1,860	2,451	640	2,044	0	2,044	16-
37220	TRAVEL: TRAINING RELATED	929	3,525	269	3,675	0	3,675	4
	SUBTOTAL ******************	3,518	6,615	1,700	6,323	250	6,573	1-
	UTILITIES							
48000	TELEPHONES	0	36	0	36	0	36	0
48050	MOBILE DEVICE SERVICE	492	752	598	752	0	752	0
	SUBTOTAL ******************	492	788	598	788	0	788	0

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	VEHICLE EXPENSE							
59000	FUEL	120	372	311	312	0	312	16-
59100	VEHICLE REPAIRS/MAINTENANCE	100	296	141	296	0	296	0
59105	TIRES	0	25	0	25	0	25	0
	SUBTOTAL ******************	220	693	452	633	0	633	9-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	143	200	0	0	0	0	100-
	SUBTOTAL ******************	143	200	0	0	0	0	100-
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	2,290	3,822	3,607	860	0	860	77-
71100	OUTSOURCED SERVICES	167,636	99,870	97,510	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	100	100	100	0	100	0
71700	BUILDING & EQUIP RENTAL CHARGE	150	250	0	250	0	250	0
	SUBTOTAL ******************	170,076	104,042	101,217	1,210	0	1,210	99-
	OTHER							
83100	AWARDS	0	75	75	75	0	75	0
83810	INTERFUND SERVICES USED	5	17,998	17,950	18,000	0	18,000	0
83815	FACILITIES INTERNAL SERVC CHRG	918	950	947	980	0	980	3
84010	RECEPTION/MEETINGS	449	3,000	753	3,000	0	3,000	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	163	275	0	275	0	275	0
85710	TRAVEL-OTHER	0	15	0	15	0	15	0
86300	TESTING	0	3,001	3,136	4,250	2,800	7,050	134
86885	FINES,FORFEITURES & PENALTIES	4,995	0	0	0	0	0	0
	SUBTOTAL ******************	6,530	25,314	22,861	26,595	2,800	29,395	16
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	1,234	0	0	0	2,000	2,000	0
	SUBTOTAL ******************	1,234	0	0	0	2,000	2,000	0
	TOTAL EXPENDITURES *****`	**358,469**	**333,864**	**316,250**	**231,064**	**5,450**	**247,728**	**26-**

2045 R&B RM ROAD INSPECTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	6,980	6,000	7,540	7,500	0	7,500	25
3326	RIGHT-OF-WAY PERMIT	16,761	4,000	8,994	7,600	0	7,600	90
	SUBTOTAL ******************	23,741	10,000	16,534	15,100	0	15,100	51
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	16,200	16,200	16,200	0	16,200	0
	SUBTOTAL ******************	0	16,200	16,200	16,200	0	16,200	0
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	13,792	0	0	0	0	0	0
	SUBTOTAL ******************	13,792	0	0	0	0	0	0
	TOTAL REVENUES ********`	**37,533**	**26,200**	**32,734**	**31,300**	**0**	**31,300**	**19**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	162,559	248,234	199,866	243,942	0	273,499	10
10110	OVERTIME	3,584	5,598	5,598	5,598	0	5,598	0
10200	FICA	12,016	19,002	15,281	19,089	0	21,351	12
10300	HEALTH INSURANCE	7,560	17,268	16,008	25,272	0	25,272	46
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	5,902	3,000	0	3,000	150
10325	DISABILITY INSURANCE	523	878	786	878	0	878	0
10330	CNTY PD DEPENDENT PREM-HEALTH	4,863	2,701	2,701	2,701	0	2,701	0
10331	CNTY PD DEPENDENT PREM-DENTAL	206	110	110	110	0	110	0
10350	LIFE INSURANCE	166	288	240	360	0	360	25
10375	DENTAL INSURANCE	560	1,260	840	1,260	0	1,260	0
10400	WORKERS COMP	5,697	6,185	4,747	7,136	0	7,136	15
10500	401(A) MATCH PLAN	1,205	2,600	1,305	2,430	0	2,430	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,861	3,428	2,798	3,428	0	5,582	62
	SUBTOTAL ******************	202,000	308,752	256,182	315,204	0	349,177	13

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	17	60	15	60	0	60	0
23001	PRINTED MATERIALS	66	132	197	198	0	198	50
23039	FIELD SUPPLIES	0	50	0	50	0	50	0
23850	UNTAGGED EQUIPMENT & TOOLS	127	1,000	0	400	675	1,075	7
	SUBTOTAL ******************	210	1,242	212	708	675	1,383	11
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	199	267	280	290	0	290	8
37200	REGISTRATION	734	985	496	705	0	705	28-
37220	TRAVEL: TRAINING RELATED	0	396	375	594	0	594	50
	SUBTOTAL ******************	933	1,648	1,151	1,589	0	1,589	4-
	UTILITIES							
48050	MOBILE DEVICE SERVICE	2,372	3,384	2,496	3,168	0	3,168	6-
	SUBTOTAL ******************	2,372	3,384	2,496	3,168	0	3,168	6-
	VEHICLE EXPENSE							
59000	FUEL	4,745	7,968	7,201	7,968	0	7,968	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,564	2,640	1,519	2,532	0	2,532	4-
59105	TIRES	679	1,200	800	2,000	0	2,000	66
	SUBTOTAL ******************	7,988	11,808	9,520	12,500	0	12,500	6
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
	SUBTOTAL ******************	0	100	0	100	0	100	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	1,035	732	731	774	0	774	5
	SUBTOTAL ******************	1,035	732	731	774	0	774	6
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	2,294	2,850	2,840	2,940	0	2,940	3
84010	RECEPTION/MEETINGS	0	75	0	75	0	75	0
85710	TRAVEL-OTHER	0	20	0	20	0	20	0
	SUBTOTAL ******************	2,294	2,945	2,840	3,035	0	3,035	3
	TOTAL EXPENDITURES ***** **	**216,832**	**330,611**	**273,132**	**337,078**	**675**	**371,726**	**12**

2046 R&B RM STORMWATER PLANNING

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	225	325	250	325	0	325	0
3322	LAND DISTURBANCE PERMIT	1,725	2,000	1,925	2,000	0	2,000	0
	SUBTOTAL ******************	1,950	2,325	2,175	2,325	0	2,325	0
	TOTAL REVENUES ******** **	**1,950**	**2,325**	**2,175**	**2,325**	**0**	**2,325**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	134,787	149,380	144,212	147,888	0	158,095	5
10110	OVERTIME	1,964	2,314	2,314	2,332	0	2,332	0
10200	FICA	10,416	10,837	11,153	11,491	0	12,273	13
10300	HEALTH INSURANCE	14,251	15,063	15,063	15,063	0	15,063	0
10310	COUNTY HSA CONTRIBUTION	1,800	1,800	1,875	2,250	0	2,250	25
10325	DISABILITY INSURANCE	432	504	561	504	0	504	0
10330	CNTY PD DEPENDENT PREM-HEALTH	532	1,350	1,351	1,350	0	1,350	0
10331	CNTY PD DEPENDENT PREM-DENTAL	5	0	0	0	0	0	0
10350	LIFE INSURANCE	132	131	146	164	0	164	25
10375	DENTAL INSURANCE	769	768	769	768	0	768	0
10400	WORKERS COMP	4,137	3,527	4,627	4,296	0	4,296	21
10500	401(A) MATCH PLAN	1,198	1,300	1,152	1,111	0	1,111	14-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,735	2,801	3,049	2,801	0	3,026	8
	SUBTOTAL ******************	173,158	189,775	186,272	190,018	0	201,232	6

	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	35	0	35	0	35	0
23000	OFFICE SUPPLIES	191	360	300	335	0	335	6-
23001	PRINTED MATERIALS	199	902	498	702	0	702	22-
23039	FIELD SUPPLIES	85	175	175	175	0	175	0
23350	SPECIAL PROGRAM SUPPLIES	1,783	2,450	2,387	2,325	0	2,325	5-
23850	UNTAGGED EQUIPMENT & TOOLS	84	775	16	275	400	675	12-
23855	UNTAGGED FURNITURE/FIXTURES	0	100	138	0	0	0	100-
26600	SIGNS & SIGN SUPPLIES	1,420	1,500	1,419	1,500	0	1,500	0
	SUBTOTAL **********	3,762	6,297	4,933	5,347	400	5,747	9-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	729	639	791	604	250	854	33
37200	REGISTRATION	1,860	2,451	640	2,044	0	2,044	16-
37220	TRAVEL: TRAINING RELATED	929	3,525	269	3,675	0	3,675	4
	SUBTOTAL **********	3,518	6,615	1,700	6,323	250	6,573	1-
	UTILITIES							
48000	TELEPHONES	0	36	0	36	0	36	0
48050	MOBILE DEVICE SERVICE	492	752	598	752	0	752	0
	SUBTOTAL **********	492	788	598	788	0	788	0
	VEHICLE EXPENSE							
59000	FUEL	120	372	311	312	0	312	16-
59100	VEHICLE REPAIRS/MAINTENANCE	100	296	141	296	0	296	0
59105	TIRES	0	25	0	25	0	25	0
	SUBTOTAL **********	220	693	452	633	0	633	9-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	143	200	0	0	0	0	100-
	SUBTOTAL **********	143	200	0	0	0	0	100-
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	2,243	3,822	3,607	860	0	860	77-
71100	OUTSOURCED SERVICES	154,085	10,305	7,945	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	100	100	100	0	100	0
71700	BUILDING & EQUIP RENTAL CHARGE	150	250	0	250	0	250	0
	SUBTOTAL **********	156,478	14,477	11,652	1,210	0	1,210	92-
	OTHER							
83100	AWARDS	0	75	75	75	0	75	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	600	700	600	700	0	700	0
83810	INTERFUND SERVICES USED	0	1,706	1,706	1,706	0	1,706	0
83815	FACILITIES INTERNAL SERVC CHRG	918	950	947	980	0	980	3
84010	RECEPTION/MEETINGS	449	1,000	659	1,000	0	1,000	0
84300	PUBLIC NOTICE/ADVERTISING SRVC	115	275	0	175	0	175	36-
85710	TRAVEL-OTHER	0	15	0	15	0	15	0
86300	TESTING	0	3,001	3,136	4,250	2,800	7,050	134
86910	PY ENCUMBRANCES NOT USED	-400	0	0	0	0	0	0
	SUBTOTAL **********	1,682	7,722	7,123	8,901	2,800	11,701	52
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	1,234	0	0	0	2,000	2,000	0
	SUBTOTAL **********	1,234	0	0	0	2,000	2,000	0
	TOTAL EXPENDITURES ***** **	**340,687**	**226,567**	**212,730**	**213,220**	**5,450**	**229,884**	**1**

2081 R&B RM ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	80	0	0	0	0	0	0
	SUBTOTAL **********	80	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**80**	**0**	**0**	**0**	**0**	**0**	**0**

	PERSONAL SERVICES							
10100	SALARIES & WAGES	84,277	94,213	90,217	99,453	0	105,525	12
10110	OVERTIME	1,217	2,968	3,210	3,842	0	3,842	29
10200	FICA	6,486	7,243	7,093	7,902	0	8,367	15
10300	HEALTH INSURANCE	6,577	8,314	6,980	9,279	0	9,279	11
10310	COUNTY HSA CONTRIBUTION	1,044	1,044	1,088	1,305	0	1,305	25
10325	DISABILITY INSURANCE	242	335	298	358	0	358	6
10330	CNTY PD DEPENDENT PREM-HEALTH	2,203	2,332	2,346	4,252	0	4,252	82
10331	CNTY PD DEPENDENT PREM-DENTAL	95	95	96	159	0	159	67
10350	LIFE INSURANCE	57	73	70	100	0	100	36
10375	DENTAL INSURANCE	365	426	366	470	0	470	10
10400	WORKERS COMP	122	124	153	144	0	144	16
10500	401(A) MATCH PLAN	578	729	600	680	0	680	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	708	817	858	942	0	2,187	167
	SUBTOTAL ******************	103,971	118,713	113,375	128,886	0	136,668	15
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	23	70	0	70	0	70	0
23000	OFFICE SUPPLIES	658	712	712	700	0	700	1-
23001	PRINTED MATERIALS	399	855	206	805	0	805	5-
23031	CUSTODIAL SUPPLIES	0	60	15	40	0	40	33-
23035	REPAIR/MAINTENANCE SUPPLIES	14	62	24	50	0	50	19-
23039	FIELD SUPPLIES	448	3,045	1,194	2,625	0	2,625	13-
23850	UNTAGGED EQUIPMENT & TOOLS	649	4,300	2,222	4,050	0	4,050	5-
23855	UNTAGGED FURNITURE/FIXTURES	176	50	0	50	0	50	0
	SUBTOTAL ******************	2,367	9,154	4,373	8,390	0	8,390	8-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	20	48	39	25	0	25	47-
37200	REGISTRATION	258	330	195	330	0	330	0
37220	TRAVEL: TRAINING RELATED	182	225	536	225	537	762	238
	SUBTOTAL ******************	460	603	770	580	537	1,117	85
	UTILITIES							
48000	TELEPHONES	906	1,578	970	1,392	0	1,392	11-
48200	ELECTRICITY	2,794	2,796	2,794	2,796	0	2,796	0
	SUBTOTAL ******************	3,700	4,374	3,764	4,188	0	4,188	4-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	850	1,060	1,093	1,090	0	1,090	2
60200	EQUIP REPAIRS/MAINTENANCE	0	200	0	200	0	200	0
	SUBTOTAL ******************	850	1,260	1,093	1,290	0	1,290	2
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	18,515	370,207	111,096	62,345	7,200	69,545	81-
71000	NOTARY BONDS	0	38	35	0	0	0	100-
71100	OUTSOURCED SERVICES	60,120	0	0	0	0	0	0
	SUBTOTAL ******************	78,635	370,245	111,131	62,345	7,200	69,545	81-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	73,218	89,484	89,484	88,906	0	88,906	0
84010	RECEPTION/MEETINGS	252	0	0	0	0	0	0
86800	EMERGENCY	0	100,000	0	100,000	0	100,000	0
	SUBTOTAL ******************	73,470	189,484	89,484	188,906	0	188,906	0
	TOTAL EXPENDITURES ***** **	**263,453**	**693,833**	**323,990**	**394,585**	**7,737**	**410,104**	**41-**

2082 R&B RM ENGINEERING

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	2,090	0	0	0	0	0	0
	SUBTOTAL ******************	2,090	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**2,090**	**0**	**0**	**0**	**0**	**0**	**0**

Resource Management

	PERSONAL SERVICES						
10100	SALARIES & WAGES	390,669	440,223	422,970	483,318	0	528,825	20
10110	OVERTIME	0	708	708	484	0	484	31-
10200	FICA	27,776	37,035	30,737	37,010	0	40,492	9
10300	HEALTH INSURANCE	29,711	42,002	32,323	41,587	0	41,587	0
10310	COUNTY HSA CONTRIBUTION	1,316	1,200	1,663	1,995	0	1,995	66
10325	DISABILITY INSURANCE	1,303	1,742	1,640	1,739	0	1,739	0
10330	CNTY PD DEPENDENT PREM-HEALTH	10,357	12,733	12,473	12,473	0	12,473	2-
10331	CNTY PD DEPENDENT PREM-DENTAL	811	894	858	858	0	858	4-
10350	LIFE INSURANCE	333	408	374	510	0	510	25
10375	DENTAL INSURANCE	1,901	2,381	1,961	2,381	0	2,381	0
10400	WORKERS COMP	12,177	11,591	12,438	13,318	0	13,318	14
10500	401(A) MATCH PLAN	3,045	3,643	2,919	3,444	0	3,444	5-
10510	CERF-EMPLOYER PD CONTRIBUTION	6,870	8,661	7,889	8,649	0	10,586	22
	SUBTOTAL ******************	486,269	563,221	528,953	607,766	0	658,692	17
	MATERIALS & SUPPLIES						
22500	SUBSCRIPTIONS/PUBLICATIONS	18	75	10	75	0	75	0
23000	OFFICE SUPPLIES	104	155	153	120	0	120	22-
23001	PRINTED MATERIALS	0	408	333	402	0	402	1-
23035	REPAIR/MAINTENANCE SUPPLIES	0	100	0	100	0	100	0
23039	FIELD SUPPLIES	0	370	0	370	0	370	0
23850	UNTAGGED EQUIPMENT & TOOLS	14	0	0	0	225	225	0
	SUBTOTAL ******************	136	1,108	496	1,067	225	1,292	17
	DUES TRAVEL & TRAINING						
37000	DUES & PROF CERTIFCTN/LICENSE	1,589	2,377	1,700	2,014	0	2,014	15-
37200	REGISTRATION	3,170	5,238	3,193	5,349	0	5,349	2
37220	TRAVEL: TRAINING RELATED	248	4,760	1,600	5,006	0	5,006	5
	SUBTOTAL ******************	5,007	12,375	6,493	12,369	0	12,369	0
	UTILITIES						
48050	MOBILE DEVICE SERVICE	1,460	1,932	1,555	1,572	132	1,704	11-
	SUBTOTAL ******************	1,460	1,932	1,555	1,572	132	1,704	12-
	VEHICLE EXPENSE						
59000	FUEL	945	1,884	518	1,884	0	1,884	0
59100	VEHICLE REPAIRS/MAINTENANCE	678	1,200	1,021	1,200	0	1,200	0
59105	TIRES	498	1,040	940	1,040	0	1,040	0
	SUBTOTAL ******************	2,121	4,124	2,479	4,124	0	4,124	0
	EQUIP & BLDG MAINTENANCE						
60200	EQUIP REPAIRS/MAINTENANCE	0	150	0	150	0	150	0
	SUBTOTAL ******************	0	150	0	150	0	150	0
	CONTRACTUAL SERVICES						
70050	SOFTWARE SERVICE CONTRACT	215	1,625	215	425	1,200	1,625	0
70100	SOFTWARE SUBSCRIPTIONS	2,184	13,708	5,744	6,108	0	6,108	55-
71000	NOTARY BONDS	0	50	50	0	0	0	100-
71100	OUTSOURCED SERVICES	45,828	51,342	36,552	1,000	0	1,000	98-
71700	BUILDING & EQUIP RENTAL CHARGE	0	1,800	0	1,800	0	1,800	0
	SUBTOTAL ******************	48,227	68,525	42,561	9,333	1,200	10,533	85-
	OTHER						
83815	FACILITIES INTERNAL SERVC CHRG	3,670	4,275	4,260	4,410	0	4,410	3
84300	PUBLIC NOTICE/ADVERTISING SRVC	46	375	0	375	0	375	0
85710	TRAVEL-OTHER	0	30	0	30	0	30	0
	SUBTOTAL ******************	3,716	4,680	4,260	4,815	0	4,815	3
	FIXED ASSET ADDITIONS						
92300	REPLCMENT MACH & EQUIP	0	4,900	0	0	4,922	4,922	0
	SUBTOTAL ******************	0	4,900	0	0	4,922	4,922	0
	TOTAL EXPENDITURES ***** **	**546,936**	**661,015**	**586,797**	**641,196**	**6,479**	**698,601**	**6**

2170 RM GANS RD NETWORK DEVAGMT

217 ROAD DEVELOPMENT AGREEMENTS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	199	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	491	0	648	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1,127	0	0	0	0	0	0
	SUBTOTAL **********	1,817	0	648	0	0	0	0
	TOTAL REVENUES **********	**1,817**	**0**	**648**	**0**	**0**	**0**	**0**

Decimal values have been truncated.

Road and Bridge Maintenance Operations—Combined Budget Summary

Description of Funding Sources

Prior to FY 2011, the County operated a Public Works Department which was funded entirely from the Road and Bridge Fund. The Public Works operating divisions included: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. These divisions were under the direction and control of a commission-appointed Public Works Director. Effective January 1, 2011, the County Commission consolidated the operations of the Design and Construction and Storm Water Administration divisions of the Public Works Department with the offices of Planning & Zoning and Building Codes in order to form a new department, Resource Management.

As a result of this reorganization, the maintenance operations activities are supervised by a Director of Road Maintenance Operations appointed by the County Commission. This budget section contains information pertaining to road and bridge maintenance operations of the County.

The County's road and bridge maintenance activities are funded with appropriations from the Road and Bridge Fund and include the following:

- Road Maintenance Operations (2040)
- Road Infrastructure Preservation & Rehabilitation (2041) This appropriation consists primarily of contractual services. Although the appropriations and contracts are administered by staff of the Resource Management office, they are included in this section because the purpose of the appropriations is that of infrastructure *maintenance*.
- Fleet Maintenance Operations (2042)
- Traffic/Sign (2043)
- R&B Administration (2044)
- R&B Facilities Maintenance & Custodial (2047)

Revenues to the Road and Bridge Fund include the County's share of the gasoline taxes (County Aid Road Trust funds, or CART funds); the County's share of motor vehicle licensing fees; a portion of the state's vehicle sales taxes; a dedicated property tax; a dedicated one-half cent sales tax, and various other nominal revenues such as right-of-way permit fee revenue, and interest income. Additional information pertaining to the revenues of the Road and Bridge Fund are presented in a separate budget section, Road and Bridge- Other.

Road and Bridge Maintenance Operations Summary

The County's public works maintenance operations are funded solely with the resources of the Road and Bridge Fund. Resources of the Road and Bridge Fund are also used to fund activities that were part of the former Public Works Department, but which have been consolidated within the Resource Management Department.

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
204	2040	R&B Road Maintenance	$ 7,727,230	$ 6,543,317	$ 3,845,954	$ 3,650,876	$ 1,462,800	$ 8,959,630
204	2041	R&B RM Road Infrastructure, Preservation & Rehabilitation	4,098,653	2,324,194	-	3,875,000	-	3,875,000
204	2042	R&B Fleet Maintenance Operations	1,406,716	1,312,475	562,521	1,258,558	-	1,821,079
204	2043	R&B Traffic/Sign	142,304	110,661	161,429	26,749	6,500	194,678
204	2044	R&B Administration	336,575	338,900	368,692	46,130	-	414,822
204	2047	R&B Facilities Maintenance/Grounds	993,190	397,354	-	337,373	-	337,373
		Total	$ 14,704,668	$ 11,026,901	$ 4,938,596	$ 9,194,686	$ 1,469,300	$ 15,602,582

Personnel Summary

Position Title	2024	2025	Dept. 2040	Dept. 2042	Dept. 2043	Dept. 2044	2026 Total	Change
			Departmental Funding Source Full-time Equivalent Positions					
Director, Road Maintenance Operations	1.00	1.00	-	-	-	1.00	1.00	-
Admin Services Manager*	1.00	1.00	-	-	-	1.00	1.00	-
Maintenance Superintendent	2.00	2.00	2.00	-	-	-	2.00	-
Fleet Operations Superintendent	1.00	1.00	-	1.00	-	-	1.00	-
Field Supervisor	2.00	2.00	2.00	-	-	-	2.00	-
Automotive/Equipment Mechanic*	5.00	5.00	-	5.00	-	-	5.00	-
Senior Road Maintenance Worker	21.00	20.00	20.00	-	-	-	20.00	-
Road Maintenance Worker/Apprentice	21.00	22.00	22.00	-	-	-	22.00	-
Senior Sign Maintenance Specialist	1.00	1.00	-	-	1.00	-	1.00	-
Sign Maintenance Specialist	1.00	1.00	-	-	1.00	-	1.00	-
Administrative Coordinator	1.00	1.00	-	-	-	1.00	1.00	-
Administrative Assisstant	1.00	1.00	-	-	-	1.00	1.00	-
Mechanic Intern	0.24	0.24	-	0.24	-	-	0.24	-
Temp Sr Road Maint Worker	0.38	0.77	0.77	-	-	-	0.77	-
Subtotal	58.62	59.01	46.77	6.24	2.00	4.00	59.01	-
Total FTEs	58.62	59.01	46.77	6.24	2.00	4.00	59.01	-
Overtime	$ 124,004	$ 128,054	$ 120,000	$ 20,250	$ 7,500	$ 1,432	$ 149,182	$ 21,128
Crew Leader	$ 14,500	$ 14,500	$ 6,180	$ 4,160	$ 4,160	$ -	$ 14,500	$ -
Night Premium Pool	$ 1,000	$ 1,000	$ 800	$ 100	$ 100	$ -	$ 1,000	$ -
Reassignment Pay	$ 500	$ 500	$ 400	$ 50	$ 50	$ -	$ 500	$ -

* Position title changed for 2026 budget - see commission directed changes

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Department Numbers 2040, 2041, 2042, 2043, 2044, 2047

Mission

The Road & Bridge Maintenance Operations Department is responsible for the upkeep and repair of 775 miles of roads and the associated rights-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

Operations of the department are organized into a North and South District with centralized support provided by an administrative division and a fleet services division.

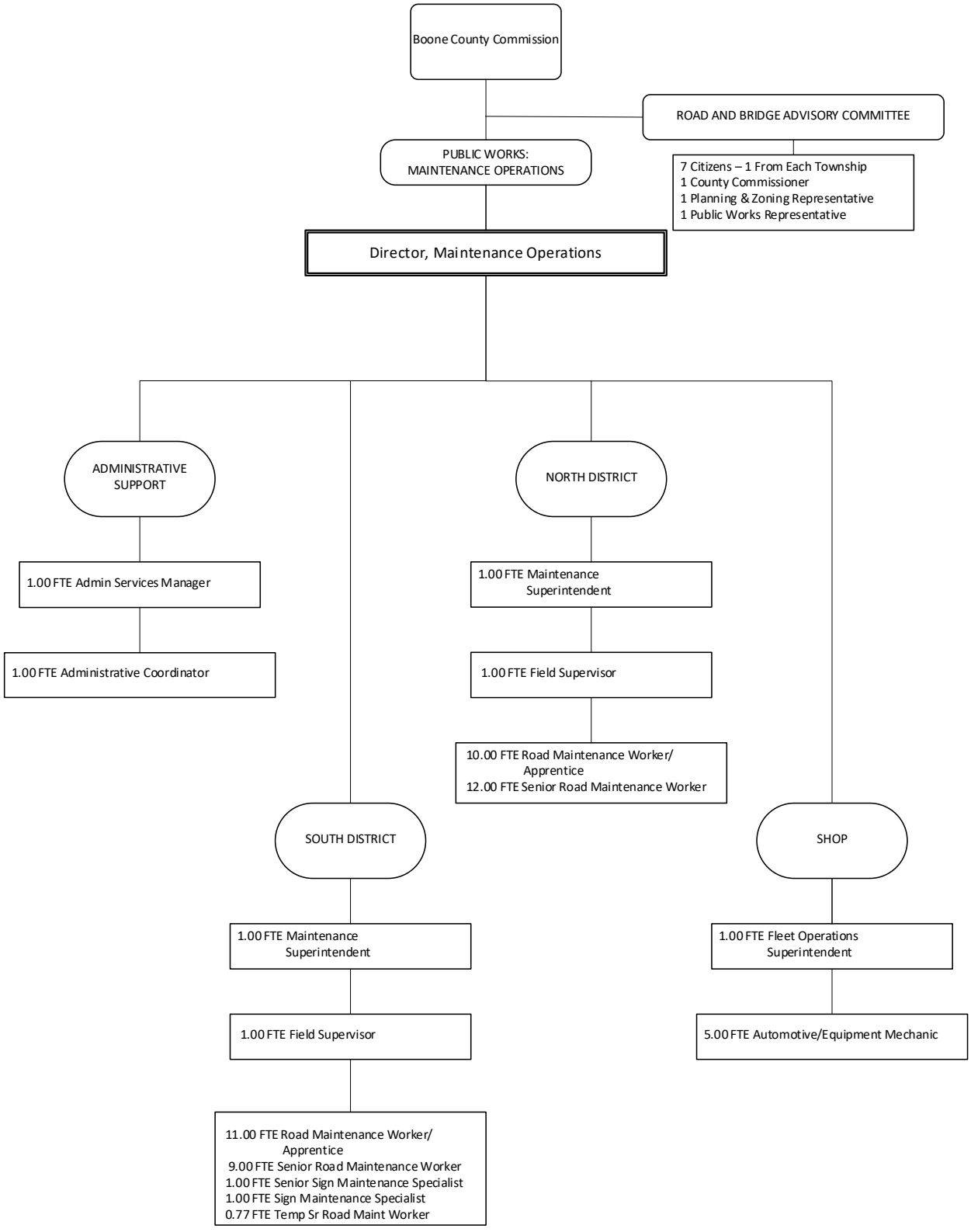
Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2026 include $10.7 M for Maintenance Operations (which includes $1.5 M for new and replacement equipment) and $6.5 M for Infrastructure Preservation and Rehabilitation.

There are no other significant changes in the budget.

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Organizational Chart



Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

Annual Budget

2040 R&B ROAD MAINTENANCE

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	36,222	36,220	38,549	38,549	0	38,549	6
3482	FEDERAL DISASTER REIMB (FEMA)	15,701	0	0	0	0	0	0
	SUBTOTAL **********	51,923	36,220	38,549	38,549	0	38,549	6
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	1,700	0	0	0	0	100-
3830	SALES	14,167	7,000	14,000	5,000	0	5,000	28-
3835	SALE OF CAPITAL FIXED ASSET	85,396	27,300	219,367	0	180,000	180,000	559
3836	SALE OF NON-CAPITAL ASSETS	1,689	2,000	5,693	2,000	600	2,600	30
	SUBTOTAL **********	101,252	38,000	239,060	7,000	180,600	187,600	394
	OTHER FINANCING SOURCES							
3942	TRADE-IN ALLOWNCE ON CAP ASSET	235,000	0	0	0	0	0	0
	SUBTOTAL **********	235,000	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**388,175**	**74,220**	**277,609**	**45,549**	**180,600**	**226,149**	**205**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,023,793	2,566,779	2,177,616	2,515,028	0	2,769,732	7
10110	OVERTIME	60,393	98,990	98,990	0	0	120,000	21
10115	SHIFT DIFFERENTIAL	0	300	300	0	0	300	0
10200	FICA	152,959	213,731	168,432	210,759	0	221,087	3
10300	HEALTH INSURANCE	274,185	384,936	302,672	382,416	0	382,416	0
10310	COUNTY HSA CONTRIBUTION	16,450	21,600	18,000	30,000	0	30,000	38
10325	DISABILITY INSURANCE	6,027	9,288	8,519	8,899	0	9,332	0
10330	CNTY PD DEPENDENT PREM-HEALTH	59,886	69,397	70,563	69,397	0	69,397	0
10331	CNTY PD DEPENDENT PREM-DENTAL	2,613	2,613	2,613	2,613	0	2,613	0
10350	LIFE INSURANCE	2,568	3,312	3,018	4,140	0	4,140	25
10375	DENTAL INSURANCE	14,520	18,480	15,029	18,060	0	18,060	2-
10400	WORKERS COMP	72,345	103,618	105,593	116,262	0	121,339	17
10500	401(A) MATCH PLAN	14,235	23,920	15,840	27,945	0	27,945	16
10510	CERF-EMPLOYER PD CONTRIBUTION	35,195	45,163	42,352	43,001	0	56,993	26
10800	UNIFORM ALLOWANCE	9,600	12,600	12,600	0	0	12,600	0
	SUBTOTAL **********	2,744,769	3,574,727	3,042,137	3,428,520	0	3,845,954	8
	MATERIALS & SUPPLIES							
23035	REPAIR/MAINTENANCE SUPPLIES	0	0	159	0	0	0	0
23036	SAFETY SUPPLIES & EQUIPMENT	20,800	20,360	20,360	19,480	0	19,480	4-
23850	UNTAGGED EQUIPMENT & TOOLS	6,991	5,500	6,750	6,700	0	6,700	21
26000	PAVEMENT REPAIRS MATERIAL	494,307	489,000	606,400	812,000	0	812,000	66
26200	ROCK	1,494,418	1,747,958	1,747,900	1,826,000	0	1,826,000	4
26201	ROCK-VENDOR HAULED	89,304	26,500	0	26,500	0	26,500	0
26300	MATERIAL & CHEMICAL SUPP.	26,071	158,000	75,000	88,000	0	88,000	44-
26301	SRFACE STABILIZATION MTRL	171,873	130,000	120,000	130,000	0	130,000	0
26302	ROAD SALT	34,346	180,000	180,000	180,000	0	180,000	0
26400	ROAD OIL	18,555	10,200	10,200	44,000	0	44,000	331
26420	CULVERTS	151,909	135,000	75,000	130,000	0	130,000	3-
	SUBTOTAL **********	2,508,574	2,902,518	2,841,769	3,262,680	0	3,262,680	12
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	397	1,196	800	1,056	0	1,056	11-
37200	REGISTRATION	5,390	12,400	6,500	8,875	0	8,875	28-
37220	TRAVEL: TRAINING RELATED	5,498	8,375	7,625	14,225	0	14,225	69
	SUBTOTAL **********	11,285	21,971	14,925	24,156	0	24,156	10
	UTILITIES							
48002	DATA COMMUNICATIONS	4,045	4,670	4,670	5,000	0	5,000	7
48050	MOBILE DEVICE SERVICE	12,821	18,168	13,000	12,240	0	12,240	32-
48300	WATER	0	250	0	500	0	500	100
48400	SOLID WASTE	1,389	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL **********	18,255	24,288	18,870	18,940	0	18,940	22-

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	824,132	170,000	40,000	170,000	0	170,000	0
71600	EQUIP LEASES & METER CHRG	0	100	0	100	0	100	0
71700	BUILDING & EQUIP RENTAL CHARGE	1,776	22,500	10,000	22,500	0	22,500	0
	SUBTOTAL ******************	825,908	192,600	50,000	192,600	0	192,600	0
	OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	0	77	0	0	0	0
86300	TESTING	1,537	2,500	1,500	2,500	0	2,500	0
86800	EMERGENCY	0	150,000	0	150,000	0	150,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	0	0	0	0	0
	SUBTOTAL ******************	1,537	152,500	1,577	152,500	0	152,500	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	92,602	224,000	215,091	0	13,500	13,500	93-
91400	AUTO/TRUCKS	0	0	0	0	19,000	19,000	0
92300	REPLCMENT MACH & EQUIP	1,222,607	86,900	74,243	0	750,300	750,300	763
92400	REPLCMENT AUTO/TRUCKS	301,693	270,000	284,705	0	680,000	680,000	151
	SUBTOTAL ******************	1,616,902	580,900	574,039	0	1,462,800	1,462,800	152
	TOTAL EXPENDITURES ***** **	**7,727,230**	**7,449,504**	**6,543,317**	**7,079,396**	**1,462,800**	**8,959,630**	**20**

2041 R&B RM RD INFRSTR REHAB/PRSVN

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	635,809	0	0	0	0	0	0
	SUBTOTAL ******************	635,809	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**635,809**	**0**	**0**	**0**	**0**	**0**	**0**
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	678,977	370,000	200,000	865,000	0	865,000	133
71101	PROFESSIONAL SERVICES	108,349	55,000	20,715	90,000	0	90,000	63
71102	ENGINEERING SERVICES	0	80,000	12,400	120,000	0	120,000	50
71106	CONTRACTED SERVICES	591,263	0	0	0	0	0	0
71118	EASEMENT ACQUISITION COSTS	8,483	20,000	10,000	25,000	0	25,000	25
71202	CONTRACTOR COSTS	2,712,046	2,550,000	2,081,079	2,775,000	0	2,775,000	8
	SUBTOTAL ******************	4,099,118	3,075,000	2,324,194	3,875,000	0	3,875,000	26
	OTHER							
86910	PY ENCUMBRANCES NOT USED	-464	0	0	0	0	0	0
	SUBTOTAL ******************	-464	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**4,098,654**	**3,075,000**	**2,324,194**	**3,875,000**	**0**	**3,875,000**	**26**

2042 R&B FLEET & EQP MTC OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	17,339	36,825	36,825	14,200	0	14,200	61-
	SUBTOTAL ******************	17,339	36,825	36,825	14,200	0	14,200	61-
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	38,157	38,500	52,278	38,500	0	38,500	0
	SUBTOTAL ******************	38,157	38,500	52,278	38,500	0	38,500	0
	TOTAL REVENUES ******** **	**55,496**	**75,325**	**89,103**	**52,700**	**0**	**52,700**	**30-**

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

	PERSONAL SERVICES							
10100	SALARIES & WAGES	334,954	387,591	359,593	380,527	0	415,161	7
10110	OVERTIME	17,487	20,250	20,250	20,250	0	20,250	0
10200	FICA	26,094	30,659	28,442	30,659	0	33,309	8
10300	HEALTH INSURANCE	42,021	48,024	48,024	48,024	0	48,024	0
10310	COUNTY HSA CONTRIBUTION	6,550	7,200	7,500	9,000	0	9,000	25
10325	DISABILITY INSURANCE	1,034	1,329	1,466	1,329	0	1,329	0
10330	CNTY PD DEPENDENT PREM-HEALTH	5,953	6,303	6,303	6,303	0	6,303	0
10331	CNTY PD DEPENDENT PREM-DENTAL	368	368	368	368	0	368	0
10350	LIFE INSURANCE	376	432	480	540	0	540	25
10375	DENTAL INSURANCE	2,100	2,100	2,100	2,100	0	2,100	0
10400	WORKERS COMP	5,160	8,665	9,379	9,929	0	9,929	14
10500	401(A) MATCH PLAN	3,370	3,900	3,375	3,645	0	3,645	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	8,680	8,974	10,239	8,974	0	8,438	5-
10800	UNIFORM ALLOWANCE	3,300	4,125	4,125	0	0	4,125	0
	SUBTOTAL **********	457,447	529,920	501,644	521,648	0	562,521	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	582	776	840	840	0	840	8
23035	REPAIR/MAINTENANCE SUPPLIES	154,618	173,880	173,000	176,745	0	176,745	1
23036	SAFETY SUPPLIES & EQUIPMENT	838	1,500	1,500	1,500	0	1,500	0
23037	SHOP SUPPLIES	14,156	16,750	16,750	18,750	0	18,750	11
23850	UNTAGGED EQUIPMENT & TOOLS	24,190	16,750	16,750	18,000	0	18,000	7
	SUBTOTAL **********	194,384	209,656	208,840	215,835	0	215,835	3
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	3,451	7,880	7,880	7,230	0	7,230	8-
37220	TRAVEL: TRAINING RELATED	2,078	4,500	4,500	3,400	0	3,400	24-
	SUBTOTAL **********	5,529	12,380	12,380	10,630	0	10,630	14-
	UTILITIES							
48050	MOBILE DEVICE SERVICE	1,112	1,230	1,230	1,260	0	1,260	2
48400	SOLID WASTE	0	1,500	0	0	0	0	100-
	SUBTOTAL **********	1,112	2,730	1,230	1,260	0	1,260	54-
	VEHICLE EXPENSE							
59000	FUEL	428,744	649,750	649,750	612,375	0	612,375	5-
59025	VEHICLE TITLE/LICENSE/PLATES	193	258	250	258	0	258	0
59050	ENGINE FLUIDS	54,858	56,325	56,325	60,500	0	60,500	7
59100	VEHICLE REPAIRS/MAINTENANCE	102,317	136,450	136,450	136,450	0	136,450	0
59105	TIRES	94,692	130,000	130,000	131,500	0	131,500	1
	SUBTOTAL **********	680,804	972,783	972,775	941,083	0	941,083	3-
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	27,172	74,500	50,000	49,500	0	49,500	33-
	SUBTOTAL **********	27,172	74,500	50,000	49,500	0	49,500	34-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	8,784	9,300	9,300	2,950	0	2,950	68-
70100	SOFTWARE SUBSCRIPTIONS	0	0	0	0	18,000	18,000	0
71101	PROFESSIONAL SERVICES	42	1,000	750	1,000	9,250	10,250	925
71526	DISPOSAL SERVICES	1,638	1,500	1,500	1,500	0	1,500	0
71600	EQUIP LEASES & METER CHRG	0	100	20	100	0	100	0
	SUBTOTAL **********	10,464	11,900	11,570	5,550	27,250	32,800	176
	OTHER							
83155	MEMBERSHIP FEE (SAMS, ETC)	500	500	500	500	0	500	0
86300	TESTING	7,160	6,350	6,350	6,950	0	6,950	9
	SUBTOTAL **********	7,660	6,850	6,850	7,450	0	7,450	9
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	22,142	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	9,200	8,828	0	0	0	100-
	SUBTOTAL **********	22,142	9,200	8,828	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**1,406,714**	**1,829,919**	**1,774,117**	**1,752,956**	**27,250**	**1,821,079**	**0**

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

2043 R&B TRAFFIC/SIGN

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3830	SALES	1,337	4,000	5,317	3,000	0	3,000	25-
	SUBTOTAL **********	1,337	4,000	5,317	3,000	0	3,000	25-
	TOTAL REVENUES ******** **	**1,337**	**4,000**	**5,317**	**3,000**	**0**	**3,000**	**25-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	87,237	111,121	66,209	109,121	0	115,544	3
10110	OVERTIME	3,325	7,500	7,500	7,500	0	7,500	0
10200	FICA	6,914	8,921	5,615	8,921	0	9,413	5
10300	HEALTH INSURANCE	13,230	18,528	9,264	18,528	0	18,528	0
10310	COUNTY HSA CONTRIBUTION	350	0	0	0	0	0	0
10325	DISABILITY INSURANCE	319	377	302	377	0	377	0
10350	LIFE INSURANCE	144	144	104	180	0	180	25
10375	DENTAL INSURANCE	665	840	420	840	0	840	0
10400	WORKERS COMP	4,079	4,291	3,287	4,921	0	4,921	14
10500	401(A) MATCH PLAN	850	1,040	625	1,215	0	1,215	16
10510	CERF-EMPLOYER PD CONTRIBUTION	1,823	2,096	1,467	2,096	0	2,461	17
10800	UNIFORM ALLOWANCE	600	600	600	0	0	450	25-
	SUBTOTAL **********	119,536	155,458	95,393	153,699	0	161,429	4
	MATERIALS & SUPPLIES							
23036	SAFETY SUPPLIES & EQUIPMENT	0	550	550	550	0	550	0
23850	UNTAGGED EQUIPMENT & TOOLS	348	1,050	1,050	1,050	0	1,050	0
26300	MATERIAL & CHEMICAL SUPP.	1,591	3,300	2,500	3,000	0	3,000	9-
26600	SIGNS & SIGN SUPPLIES	20,356	19,036	30,700	21,081	0	21,081	10
	SUBTOTAL **********	22,295	23,936	34,800	25,681	0	25,681	7
	UTILITIES							
48002	DATA COMMUNICATIONS	278	288	288	288	0	288	0
48050	MOBILE DEVICE SERVICE	195	234	240	780	0	780	233
	SUBTOTAL **********	473	522	528	1,068	0	1,068	105
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	0	0	0	6,500	6,500	0
	SUBTOTAL **********	0	0	0	0	6,500	6,500	0
	TOTAL EXPENDITURES ***** **	**142,304**	**179,916**	**130,721**	**180,448**	**6,500**	**194,678**	**8**

2044 R&B ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	0	0	17,585	17,585	0	17,585	0
	SUBTOTAL **********	0	0	17,585	17,585	0	17,585	0
	TOTAL REVENUES ******** **	**0**	**0**	**17,585**	**17,585**	**0**	**17,585**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	239,838	275,427	273,669	272,521	0	296,774	7
10110	OVERTIME	0	1,314	1,314	1,432	0	1,432	8
10200	FICA	17,637	20,821	20,495	20,957	0	22,813	9
10300	HEALTH INSURANCE	25,996	33,276	29,719	25,272	0	25,272	24-
10310	COUNTY HSA CONTRIBUTION	2,700	3,600	3,000	3,000	0	3,000	16-
10325	DISABILITY INSURANCE	757	975	1,009	981	0	981	0
10330	CNTY PD DEPENDENT PREM-HEALTH	4,185	4,390	4,390	4,390	0	4,390	0
10331	CNTY PD DEPENDENT PREM-DENTAL	147	147	147	147	0	147	0
10350	LIFE INSURANCE	236	288	320	360	0	360	25
10375	DENTAL INSURANCE	1,374	1,680	1,540	1,260	0	1,260	25-
10400	WORKERS COMP	3,843	3,338	4,361	3,869	0	3,869	15
10500	401(A) MATCH PLAN	2,225	2,600	2,500	2,430	0	2,430	6-
10510	CERF-EMPLOYER PD CONTRIBUTION	2,349	2,887	3,303	2,887	0	5,964	106
	SUBTOTAL **********	301,287	350,743	345,767	339,506	0	368,692	5

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	39	0	0	0	0	0	0
23000	OFFICE SUPPLIES	2,443	2,600	2,100	2,600	0	2,600	0
23001	PRINTED MATERIALS	0	500	500	564	0	564	12
23036	SAFETY SUPPLIES & EQUIPMENT	258	875	675	875	0	875	0
23810	UNTAGGED HARDWARE AND SOFTWARE	0	0	40	40	0	40	0
23850	UNTAGGED EQUIPMENT & TOOLS	36	500	0	500	0	500	0
23855	UNTAGGED FURNITURE/FIXTURES	751	0	0	1,500	0	1,500	0
	SUBTOTAL **********	3,527	4,475	3,315	6,079	0	6,079	36
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	199	429	400	514	0	514	19
37200	REGISTRATION	4,398	5,900	900	7,344	0	7,344	24
37220	TRAVEL: TRAINING RELATED	5,360	6,975	1,900	7,944	0	7,944	13
	SUBTOTAL **********	9,957	13,304	3,200	15,802	0	15,802	19
	UTILITIES							
48000	TELEPHONES	1,313	0	560	564	0	564	0
48050	MOBILE DEVICE SERVICE	1,263	949	949	780	0	780	17-
	SUBTOTAL **********	2,576	949	1,509	1,344	0	1,344	42
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	713	1,405	1,100	1,405	0	1,405	0
	SUBTOTAL **********	713	1,405	1,100	1,405	0	1,405	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	18,515	19,260	19,070	21,260	0	21,260	10
71501	PARKING	0	120	60	120	0	120	0
	SUBTOTAL **********	18,515	19,380	19,130	21,380	0	21,380	10
	OTHER							
83200	FEES & COMMISSIONS	0	200	0	0	0	0	100-
84010	RECEPTION/MEETINGS	0	100	100	100	0	100	0
85710	TRAVEL-OTHER	0	20	20	20	0	20	0
	SUBTOTAL **********	0	320	120	120	0	120	62-
	TOTAL EXPENDITURES ***** **	**336,575**	**390,576**	**374,141**	**385,636**	**0**	**414,822**	**6**

2047 R&B FACILITIES MAINT & CUSTODL

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3891	DIVIDENDS/REBATES	3,646	0	0	0	0	0	0
	SUBTOTAL **********	3,646	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**3,646**	**0**	**0**	**0**	**0**	**0**	**0**
	MATERIALS & SUPPLIES							
23031	CUSTODIAL SUPPLIES	5,024	4,500	2,700	3,000	0	3,000	33-
23035	REPAIR/MAINTENANCE SUPPLIES	6,944	6,500	1,500	2,500	0	2,500	61-
	SUBTOTAL **********	11,968	11,000	4,200	5,500	0	5,500	50-
	UTILITIES							
48000	TELEPHONES	32	0	30	30	0	30	0
48100	NATURAL GAS	10,919	14,700	14,700	14,700	0	14,700	0
48200	ELECTRICITY	28,013	29,850	29,850	30,450	0	30,450	2
48300	WATER	3,633	5,820	5,820	7,820	0	7,820	34
48400	SOLID WASTE	3,452	4,392	4,392	3,528	0	3,528	19-
48450	SOLID WASTE - RECYCLING	1,697	1,608	1,608	1,740	0	1,740	8
48600	SEWER USE	507	855	636	636	0	636	25-
48700	LP GAS/BLDG GENERATOR FUEL	3,709	6,500	6,500	6,600	0	6,600	1
	SUBTOTAL **********	51,962	63,725	63,536	65,504	0	65,504	3

Road & Bridge: Maintenance Operations & Infrastructure Preservation and Rehabilitation

	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	846	660	660	660	0	660	0
60100	BLDG REPAIRS/MAINTENANCE	16,034	16,000	3,500	8,000	0	8,000	50-
60125	CUSTODIAL/JANITORIAL SERV	16,256	25,484	25,484	36,263	0	36,263	42
60150	PEST CONTROL	650	650	546	546	0	546	16-
60200	EQUIP REPAIRS/MAINTENANCE	8,689	3,000	3,000	1,000	0	1,000	66-
60400	GROUNDS MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL **********	42,475	46,044	33,190	46,719	0	46,719	1
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	13,743	5,730	12,469	5,340	108,500	113,840	,886
71526	DISPOSAL SERVICES	0	3,000	0	300	0	300	90-
	SUBTOTAL **********	13,743	8,730	12,469	5,640	108,500	114,140	**
	OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	200	0	200	0	200	0
83815	FACILITIES INTERNAL SERVC CHRG	873,042	302,000	302,000	105,310	0	105,310	65-
	SUBTOTAL **********	873,042	302,200	302,000	105,510	0	105,510	65-
	TOTAL EXPENDITURES ***** **	**993,190**	**431,699**	**415,395**	**228,873**	**108,500**	**337,373**	**22-**

Decimal values have been truncated.

Road & Bridge - Other

Department Numbers 2049

Mission

These budgets account for revenue and expenditures of the Road and Bridge Fund that are not otherwise accounted for within a specific Road and Bridge operating budget. The budget includes distributions of Road and Bridge resources to the various cities, towns, villages, and road district situated within the County. This budget also provides funding for fund 414 R&B RM Capital Improvement. Which included road infrastructure, road design, and bridge construction improvements. Furthermore, it includes reimbursement to the General Fund for certain administrative costs referred to as inter-fund services used (legal, purchasing, human resources, payroll, information technology, etc…)

As previously noted in other budget sections, resources of the Road and Bridge Fund are used to fund 100% of Road and Bridge Maintenance Operations as well as certain design, construction, and engineering activities which have been consolidated into the Resource Management Department. These costs, taken together with the costs included in this budget, account for the total spending from the Road and Bridge Fund. A fund statement for the Road and Bridge Fund is presented within the Fund Statements tab section of this budget document.

Budget Highlights

Fund 414 R&B RM Capital Improvement was created in FY 2025. A total of $21M was allocated to the fund for road infrastructure, road design, and bridge construction improvements. The FY 2026 budget includes an additional $6.1M in funding for multi-year road infrastructure and road construction enhancements.

There are no other significant changes to this budget.

Road & Bridge - Other

Annual Budget

2049 R&B NON-DEPARTMENTAL

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	1,390,930	1,462,248	1,433,003	1,483,158	0	1,483,158	1
3002	PERSONAL PROPERTY CY	373,945	371,048	373,000	386,055	0	386,055	4
3003	RAILROAD AND UTILITY CY	25,707	25,100	26,000	26,000	0	26,000	3
3004	REPLACEMENT SURTAX/GEN CY	219,012	215,000	220,000	220,000	0	220,000	2
3011	REAL ESTATE PY	19,786	20,000	106,500	20,000	0	20,000	0
3012	PERSONAL PROPERTY PY	50,362	40,000	49,643	45,000	0	45,000	12
	SUBTOTAL **********	2,079,742	2,133,396	2,208,146	2,180,213	0	2,180,213	2
	SALES & USE TAXES							
3110	SALES TAXES	18,878,021	19,813,000	19,231,000	18,883,300	0	18,883,300	4-
3115	USE TAX	3,160,006	1,530,000	2,021,000	2,122,000	0	2,122,000	38
	SUBTOTAL **********	22,038,027	21,343,000	21,252,000	21,005,300	0	21,005,300	2-
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	1,631	3,000	1,700	3,000	0	3,000	0
3450	COUNTY AID ROAD TAX	2,005,006	1,800,000	2,154,733	2,000,000	0	2,000,000	11
3454	MOTOR VEHICLE SALES TAX	450,571	400,000	448,318	440,000	0	440,000	10
3455	MOTOR VEHICLE FEE INCREASES	182,743	180,000	180,000	180,000	0	180,000	0
3491	NATL FOREST PILT	14,964	10,000	16,051	15,000	0	15,000	50
3492	BUREAU OF LAND MGMT PILT	13,816	12,000	14,455	14,000	0	14,000	16
	SUBTOTAL **********	2,668,731	2,405,000	2,815,257	2,652,000	0	2,652,000	10
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	17,585	17,585	17,585	17,585	0	17,585	0
3551	COMMISSIONS-CSRD	10,155	9,500	10,000	10,000	0	10,000	5
	SUBTOTAL **********	27,740	27,085	27,585	27,585	0	27,585	2
	INTEREST							
3710	INTEREST	2,590	1,000	2,500	1,000	0	1,000	0
3711	INT-OVERNIGHT	140,019	52,785	150,000	52,785	0	52,785	0
3712	INT-LONG TERM INVEST	349,899	327,595	553,312	327,595	0	327,595	0
3719	INT-FINANCIAL INST TAX	153	25	100	25	0	25	0
3798	INC/DEC IN FV OF INVESTMENTS	849,513	0	0	0	0	0	0
	SUBTOTAL **********	1,342,174	381,405	705,912	381,405	0	381,405	0
	MISCELLANEOUS							
3871	CERF EMPLOYER CONTRIBUTION REF	4,146	5,000	5,863	5,000	0	5,000	0
	SUBTOTAL **********	4,146	5,000	5,863	5,000	0	5,000	0
	TOTAL REVENUES ******** **	**28,160,560**	**26,294,886**	**27,014,763**	**26,251,503**	**0**	**26,251,503**	**0**
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	300,000	0	0	0	300,000	0
71305	CART/MV DISTRIBUTION TO RD DIS	130,855	108,750	143,604	108,750	0	108,750	0
71350	PROPTXDIST-STATUTORY(R&BFUND)	350,891	357,909	354,659	357,909	0	357,909	0
71405	SALESTXDIST-REPLC PROP TX RLCK	1,474,317	1,500,000	1,690,886	1,650,000	0	1,650,000	10
71451	SALESTXDIST - FORMULA	1,762,448	1,816,000	1,647,393	1,650,392	0	1,650,392	9-
71452	SALESTXDIST-APPLICATION	86,678	120,000	108,025	110,000	0	110,000	8-
71453	SALESTXDIST-ROAD DISTRICT	173,356	179,000	162,039	162,000	0	162,000	9-
	SUBTOTAL **********	3,978,545	4,381,659	4,106,606	4,039,051	0	4,339,051	1-
	OTHER							
83810	INTERFUND SERVICES USED	690,000	1,025,410	1,025,410	1,117,470	0	1,117,470	8
83917	OTO: TO GENERAL FUND	0	0	0	0	45,500	0	0
83919	OTO: TO CAPITAL PROJECT FUND	0	22,780,000	22,780,000	0	0	6,100,000	73-
86882	TIF SALES TAX PAYMENTS	9,673	10,000	9,500	10,000	0	10,000	0
	SUBTOTAL **********	699,673	23,815,410	23,814,910	1,127,470	45,500	7,227,470	70-
	TOTAL EXPENDITURES ***** **	**4,678,218**	**28,197,069**	**27,921,516**	**5,166,521**	**45,500**	**11,566,521**	**59-**

Decimal values have been truncated.

Community Services-Combined Budget Summary

Description of Funding Sources

The Office of Community Services was established by the County Commission in 2014 and is primarily funded with appropriations from the Community Children's Services Fund with additional resources provided from the General Fund, the Domestic Violence Fund, and the Community Health/Medical (Hospital Lease) Fund.

- General Fund (1420)
- Domestic Violence Fund (2030)
- Community Health/Medical (Hospital Lease) Fund (2130)
    - This fund was closed during fiscal year 2025. All personnel costs previously charged to this fund have been reallocated between the General Fund and the Community Children's Services Fund. All remaining balances were distributed in accordance with applicable policies and procedures. Due to the completion of these distributions, the fund was deactivated and will be excluded from future budget reports.
- Community Children's Services Fund (2160 and 2161)

The Commission-appointed Boone County Children's Services Board (BCCSB) is responsible for establishing and approving the budget for the Children's Services Fund. The County Commission establishes and approves the appropriations for all other funds.

The organizational relationship of the BCCSB and the County Commission is governed by a memorandum of understanding.

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
100	1420	Community and Social Services	$ 44,366	$ 214,764	$ 186,736	$ 147,002	$ -	$ 333,738
203	2030	Domestic Violence	23,818	23,952	-	37,120	-	37,120
213	2130	Community Health/Medical	1,930,119	231,871	-	-	-	-
213	2131	Strategic Opportunity-Community Health	2,223	-	-	-	-	-
213	2132	Program Funding-Community Health	91,342	-	-	-	-	-
216	2160	Community Children's Services	980,457	1,077,284	577,639	579,262	-	1,156,901
216	2161	CCS Funding Opportunities	231,122	250,000	-	310,000	-	310,000
216	2162	Program Funding-CSF	10,835,592	13,353,851	-	13,000,000	-	13,000,000
		Total	14,139,039	15,151,722	764,375	14,073,384	-	14,837,759

Community Services Summary

Personnel Summary

Position Title	2024	2025	Departmental Funding Source Full-time Equivalent Positions Dept. 1420	Dept. 2160	2026 Total	Change
Director, Community Services	1.00	1.00	0.25	0.75	1.00	-
Deputy Director	1.00	1.00	0.25	0.75	1.00	-
Program Coordinator*	2.00	2.00	0.85	1.15	2.00	-
Data & Perfomance Analyst	1.00	1.00	0.15	0.85	1.00	-
Program Specialist	2.00	2.00	0.25	1.75	2.00	-
Administrative Coordinator	1.00	1.00	0.25	0.75	1.00	-
Intern Pool	0.19	0.19	-	0.19	0.19	-
Total FTEs	8.19	8.19	2.00	6.19	8.19	-

* Position title changed for 2026 budget - see commission directed changes

Community Services

Department Numbers 1420, 2030, 2130, 2160, 2161, 2162

Mission

The Office of Community Services is responsible for the coordination of human service programs for Boone County. The Office was established by the County Commission in 2014 primarily in response to the citizen initiative "Putting Kids First" which resulted in voter approval of a permanent one-quarter cent sales tax to fund community children's services. Prior to the establishment of the Office of Community Services, the County's community, and social services (1420) budget was administered by the Columbia/Boone County Department of Health and Human Services pursuant to an intergovernmental agreement.

Community Services is comprised of the following cost centers:

Community and Social Services (1420): This budget includes amounts appropriated by the County Commission from the General Fund for an allocated portion of administrative expenses of the Community Services Department. The budget also includes appropriations for various service contracts; however, funding for service contracts from this budget is being phased-out over several years such that this budget will eventually reflect appropriations for administrative support only and the appropriations for services will be included in other budgets.

Domestic Violence (2030): The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The revenues consist of a $10 fee collected on marriage licenses and a $2 surcharge collected on civil and criminal cases and are accounted for within a special revenue fund. The fees are to be used to provide shelter for victims of domestic violence in accordance with statutory requirements.

Community Children's Services Administration (2160): The Community Children's Services budget accounts for the revenues received from a permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for administering the budget in accordance with the provisions of RSMo 210-861. This cost center accounts for an allocated portion of administrative expenses of the Community Services Department.

Community Children's Services (CCS) Funding Opportunities (2161): The Community Children's Services (CCS) Funding Opportunities budget accounts for expenses related to the procurement of services contracts and strategic opportunities contracts for various outside agencies funded from the permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for establishing budget allocations in accordance with the provisions of RSMo 210-861. In general, the monies are used for counseling, family support, and temporary residential services to persons nineteen years of age or less.

Community Children's Services (CCS) Program Funding (2162): The Community Children's Services (CCS) Program Funding budget accounts for expenses related to the procurement of services contracts related to improving the lives of children, youth, and families in Boone County by strategically investing in integrated systems

that deliver effective, high-quality services to those in need. Program funding is derived from a permanent one-quarter cent sales tax, which was approved by voters in 2012. The Commission-appointed Board of Directors is responsible for establishing budget allocations in accordance with the provisions of RSMo 210-861.

Budget Highlights

During 2014, the Boone County Children's Services Board (BCCSB) completed the initial policy-setting process as well as the Request for Proposal process which resulted in the first round of funding contracts being awarded late in 2014. Subsequent annual budgets have included appropriations for purchase of services contracts and well as pilot programs that provide innovative services.

The total appropriations from 2014 through 2025 reflect not only the annual revenues expected each year but also the accumulated tax revenues from previous years that were not fully spent. Additionally, lower-than-anticipated utilization rates on various contracts have resulted in actual spending being less than actual revenues, which has created a growing fund balance. In recent years, the BCCSB has intentionally expanded funding opportunities and service offerings to address community needs and responsibly utilize the growing fund balance. The Board will continue to closely monitor fund balance levels to ensure the long-term financial health and sustainability of the fund while maintaining its ability to support critical services for children and families.

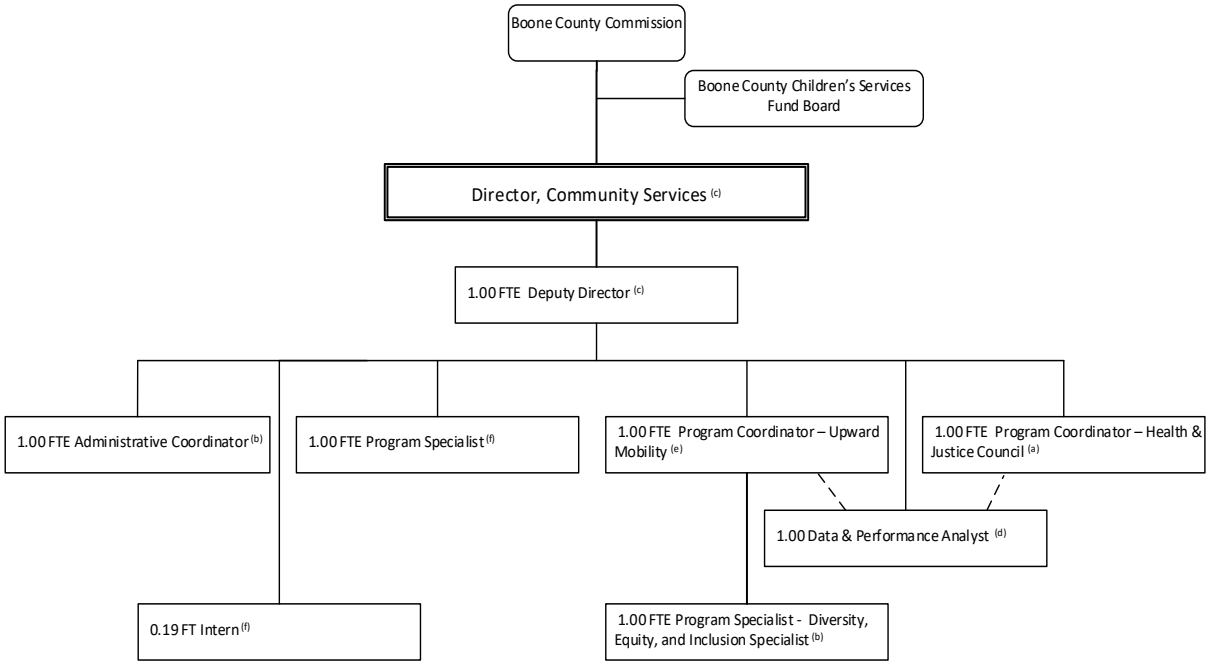
These unspent funds are carried over and remain available for appropriation in future years. When these carry-over funds are appropriated, the total annual appropriation may exceed the revenues collected in that specific year. Despite this, the overall fund remains financially stable and solvent.

The FY 2026 budget includes substantial appropriations from these accumulated carry-over funds. Over time, as these funds are utilized, the annual appropriations will decrease accordingly, eventually aligning annual appropriations with the revenues collected each year.

There are no other significant changes to this budget.

Community Services

Organizational Chart



(a) Funded 75% by Dept 1420 Community & Social Services (with 25% reimbursed from National Opioid Settlement fund (Dept 2180) and 25% by Dept 2160 Community Children's Services

(b) Funded 25% by Dept 1420 Community & Social Services and 75% by Dept 2160 Community Children's Services

(c) Funded 25% by Dept 1420 Community & Social Services (with 5% reimbursed from National Opioid Settlement fund (Dept 2180) and 75% by Dept 2160 Community Children's Services

(d) Funded 15% by Dept 1420 Community & Social Services and 85% by Dept 2160 Community Children's Services

(e) Funded 10% by Dept 1420 Community & Social Services and 90% by Dept 2160 Community Children's Services

(f) Funded 100% by Dept 2160 Community Children's Services

1420 GF COMMUNITY SERVICES ADMIN

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	19,000	19,000	0	0	33,700	77
3888	NONGOVERNMENTAL GRANT	32,425	2,905	0	2,905	0	2,905	0
	SUBTOTAL **********	32,425	21,905	19,000	2,905	0	36,605	67
	TOTAL REVENUES ******** **	**32,425**	**21,905**	**19,000**	**2,905**	**0**	**36,605**	**6**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	14,518	124,664	129,373	139,479	0	148,900	19
10110	OVERTIME	18	1,000	1,000	1,000	0	1,000	0
10200	FICA	770	9,449	9,570	10,746	0	11,467	21
10300	HEALTH INSURANCE	1,711	17,097	17,926	18,213	0	18,213	6
10310	COUNTY HSA CONTRIBUTION	65	480	353	375	0	375	21-
10325	DISABILITY INSURANCE	47	432	525	502	0	502	16
10330	CNTY PD DEPENDENT PREM-HEALTH	0	0	1,001	823	0	823	0
10331	CNTY PD DEPENDENT PREM-DENTAL	0	0	34	27	0	27	0
10350	LIFE INSURANCE	17	136	161	180	0	180	32
10375	DENTAL INSURANCE	85	798	833	840	0	840	5
10400	WORKERS COMP	22	157	205	196	0	196	24
10500	401(A) MATCH PLAN	179	1,235	1,070	1,215	0	1,215	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	291	2,405	2,588	2,789	0	2,998	24
	SUBTOTAL **********	17,723	157,853	164,639	176,385	0	186,736	18
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	38	64	64	64	0	64	0
23000	OFFICE SUPPLIES	693	1,913	1,500	1,700	0	1,700	11-
23001	PRINTED MATERIALS	593	1,544	1,200	1,400	0	1,400	9-
23820	COMPUTER HARDWARE <$1000	0	1,220	900	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <$1000	0	0	0	0	240	240	0
23850	UNTAGGED EQUIPMENT & TOOLS	203	112	4	12	0	12	89-
23855	UNTAGGED FURNITURE/FIXTURES	65	400	300	140	0	140	65-
	SUBTOTAL **********	1,592	5,253	3,968	3,316	240	3,556	32-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	1,640	800	800	0	800	51-
37200	REGISTRATION	200	4,970	2,000	3,200	0	3,200	35-
37220	TRAVEL: TRAINING RELATED	58	6,160	3,000	4,000	0	4,000	35-
	SUBTOTAL **********	258	12,770	5,800	8,000	0	8,000	37-
	UTILITIES							
48000	TELEPHONES	97	144	144	150	0	150	4
48050	MOBILE DEVICE SERVICE	0	20	20	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	27	573	573	690	0	690	20
48100	NATURAL GAS	491	730	1,100	1,400	0	1,400	91
48200	ELECTRICITY	944	4,808	2,000	2,300	0	2,300	52-
48300	WATER	95	356	150	200	0	200	43-
48400	SOLID WASTE	211	413	400	413	0	413	0
48500	STORM WATER UTILITY	19	58	57	60	0	60	3
48600	SEWER USE	77	125	120	120	0	120	4-
	SUBTOTAL **********	1,961	7,227	4,564	5,333	0	5,333	26-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	205	480	480	480	0	480	0
60051	IT EQUIP SERVICE CONTRACT	149	176	150	180	0	180	2
	SUBTOTAL **********	354	656	630	660	0	660	1

Community Services

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	137	412	400	512	0	512	24
70100	SOFTWARE SUBSCRIPTIONS	2,298	4,892	3,750	3,750	168	3,918	19-
71100	OUTSOURCED SERVICES	0	140	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	13,900	17,500	15,000	15,000	0	15,000	14-
	SUBTOTAL **********	16,335	22,944	19,150	19,262	168	19,430	15-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	3,679	5,080	5,080	12,333	0	12,333	142
84010	RECEPTION/MEETINGS	0	4,588	2,000	2,400	0	2,400	47-
84300	PUBLIC NOTICE/ADVERTISING SRVC	32	75	35	50	0	50	33-
85710	TRAVEL-OTHER	29	776	200	240	0	240	69-
86850	CONTINGENCY	0	95,000	3,000	95,000	0	95,000	0
	SUBTOTAL **********	3,740	105,519	10,315	110,023	0	110,023	4
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	9,000	1,505	0	0	0	100-
91301	COMPUTER HARDWARE	0	2,000	1,844	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	2,404	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	2,880	2,349	0	0	0	100-
	SUBTOTAL **********	2,404	13,880	5,698	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**44,367**	**326,102**	**214,764**	**322,979**	**408**	**333,738**	**2**

2030 DOMESTIC VIOLENCE FND ACTIVITY

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3566	RECORDER FEES	9,820	10,000	10,000	10,000	0	10,000	0
3567	DOM VIOLENCE FEES-CIR CLK	14,123	12,000	12,000	12,000	0	12,000	0
	SUBTOTAL **********	23,943	22,000	22,000	22,000	0	22,000	0
	INTEREST							
3711	INT-OVERNIGHT	128	20	150	20	0	20	0
3712	INT-LONG TERM INVEST	322	50	400	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	786	0	0	0	0	0	0
	SUBTOTAL **********	1,236	70	550	70	0	70	0
	TOTAL REVENUES ******** **	**25,179**	**22,070**	**22,550**	**22,070**	**0**	**22,070**	**0**
	OTHER							
86900	MISCELLANEOUS	23,818	23,952	23,952	37,120	0	37,120	54
	SUBTOTAL **********	23,818	23,952	23,952	37,120	0	37,120	55
	TOTAL EXPENDITURES ***** **	**23,818**	**23,952**	**23,952**	**37,120**	**0**	**37,120**	**55**

2130 CMTYHLTHFND COMM SERVCES ADMIN

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	8,536	0	1,116	0	0	0	0
3712	INT-LONG TERM INVEST	20,634	0	3,176	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	50,337	0	0	0	0	0	0
	SUBTOTAL **********	79,507	0	4,292	0	0	0	0

Community Services

	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	40,465	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	117	0	0	0	0	0	0
	SUBTOTAL ******************	40,582	0	0	0	0	0	0
	TOTAL REVENUES ******** **	**120,089**	**0**	**4,292**	**0**	**0**	**0**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	74,335	0	0	0	0	0	0
10110	OVERTIME	64	0	0	0	0	0	0
10200	FICA	5,669	0	0	0	0	0	0
10300	HEALTH INSURANCE	9,458	0	0	0	0	0	0
10310	COUNTY HSA CONTRIBUTION	278	0	0	0	0	0	0
10325	DISABILITY INSURANCE	245	0	0	0	0	0	0
10350	LIFE INSURANCE	83	0	0	0	0	0	0
10375	DENTAL INSURANCE	465	0	0	0	0	0	0
10400	WORKERS COMP	60	0	0	0	0	0	0
10500	401(A) MATCH PLAN	783	0	0	0	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,488	0	0	0	0	0	0
	SUBTOTAL ******************	92,928	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	50	0	0	0	0	0	0
23001	PRINTED MATERIALS	74	0	0	0	0	0	0
23820	COMPUTER HARDWARE <$1000	296	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	217	0	0	0	0	0	0
	SUBTOTAL ******************	637	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	288	0	0	0	0	0	0
37220	TRAVEL: TRAINING RELATED	96	0	0	0	0	0	0
	SUBTOTAL ******************	384	0	0	0	0	0	0
	UTILITIES							
48060	CELL PHONE/DATA-EMPLOYEE REIMB	80	0	0	0	0	0	0
	SUBTOTAL ******************	80	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	34	0	0	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	1,122	0	0	0	0	0	0
71100	OUTSOURCED SERVICES	6,082	0	0	0	0	0	0
	SUBTOTAL ******************	7,238	0	0	0	0	0	0
	OTHER							
83810	INTERFUND SERVICES USED	1,827,306	604,622	234,371	0	0	0	100-
84010	RECEPTION/MEETINGS	37	0	0	0	0	0	0
85710	TRAVEL-OTHER	10	0	0	0	0	0	0
86910	PY ENCUMBRANCES NOT USED	0	0	-2,500	0	0	0	0
	SUBTOTAL ******************	1,827,353	604,622	231,871	0	0	0	100-
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	150	0	0	0	0	0	0
91301	COMPUTER HARDWARE	1,354	0	0	0	0	0	0
	SUBTOTAL ******************	1,504	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**1,930,124**	**604,622**	**231,871**	**0**	**0**	**0**	**100-**

Community Services

2131 CMTYHLTHFND STRATEGIC OPPRTNTY

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84010	RECEPTION/MEETINGS	2,224	0	0	0	0	0	0
	SUBTOTAL **********	2,224	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**2,224**	**0**	**0**	**0**	**0**	**0**	**0**

2132 CMTYHLTHFND PROGRAM FUNDING

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	91,343	0	0	0	0	0	0
	SUBTOTAL **********	91,343	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**91,343**	**0**	**0**	**0**	**0**	**0**	**0**

2160 CSF COMMUNITY SERVICES ADMIN

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES & USE TAXES							
3110	SALES TAXES	8,995,083	9,406,000	9,163,000	8,872,150	0	8,872,150	5-
3115	USE TAX	1,648,601	1,428,000	1,887,000	1,981,000	0	1,981,000	38
	SUBTOTAL **********	10,643,684	10,834,000	11,050,000	10,853,150	0	10,853,150	0
	INTEREST							
3711	INT-OVERNIGHT	46,521	7,040	41,765	7,040	0	7,040	0
3712	INT-LONG TERM INVEST	113,747	147,420	120,760	147,420	0	147,420	0
3798	INC/DEC IN FV OF INVESTMENTS	262,869	0	0	0	0	0	0
	SUBTOTAL **********	423,137	154,460	162,525	154,460	0	154,460	0
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	0	1,102	900	1,000	0	1,000	9-
3871	CERF EMPLOYER CONTRIBUTION REF	588	0	0	0	0	0	0
	SUBTOTAL **********	588	1,102	900	1,000	0	1,000	9-
	TOTAL REVENUES ******** **	**11,067,409**	**10,989,562**	**11,213,425**	**11,008,610**	**0**	**11,008,610**	**0**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	424,494	441,703	428,445	426,277	0	456,564	3
10110	OVERTIME	383	6,000	6,000	6,000	0	6,000	0
10200	FICA	30,780	33,710	32,274	33,069	0	35,386	4
10300	HEALTH INSURANCE	47,436	52,100	54,461	52,119	0	52,119	0
10310	COUNTY HSA CONTRIBUTION	3,908	4,200	2,748	4,125	0	4,125	1-
10325	DISABILITY INSURANCE	1,314	1,543	1,691	1,513	0	1,513	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	9,092	8,577	8,409	5,170	0	5,170	39-
10331	CNTY PD DEPENDENT PREM-DENTAL	515	478	450	340	0	340	28-
10350	LIFE INSURANCE	432	439	486	540	0	540	23
10375	DENTAL INSURANCE	2,456	2,562	2,621	2,520	0	2,520	1-
10400	WORKERS COMP	561	572	798	605	0	605	5
10500	401(A) MATCH PLAN	3,338	3,172	3,185	3,645	0	3,645	14
10510	CERF-EMPLOYER PD CONTRIBUTION	8,498	8,576	8,572	8,408	0	9,112	6
	SUBTOTAL **********	533,207	563,632	550,140	544,331	0	577,639	2

Community Services

	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	77	97	97	97	0	97	0
23000	OFFICE SUPPLIES	1,407	2,869	1,750	2,000	0	2,000	30-
23001	PRINTED MATERIALS	1,274	2,316	1,500	1,750	0	1,750	24-
23810	UNTAGGED HARDWARE AND SOFTWARE	3,460	0	0	0	0	0	0
23820	COMPUTER HARDWARE <$1000	0	1,830	1,200	0	0	0	100-
23830	REPLC COMPUTER HARDWARE <$1000	0	0	0	0	360	360	0
23850	UNTAGGED EQUIPMENT & TOOLS	3,257	168	6	18	0	18	89-
23855	UNTAGGED FURNITURE/FIXTURES	356	600	400	325	0	325	45-
	SUBTOTAL ******************	9,831	7,880	4,953	4,190	360	4,550	42-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	95	4,460	3,000	3,200	0	3,200	28-
37200	REGISTRATION	3,848	7,456	3,500	4,800	0	4,800	35-
37220	TRAVEL: TRAINING RELATED	1,767	9,240	4,500	6,000	0	6,000	35-
	SUBTOTAL ******************	5,710	21,156	11,000	14,000	0	14,000	34-
	UTILITIES							
48000	TELEPHONES	198	216	220	225	0	225	4
48050	MOBILE DEVICE SERVICE	0	30	30	0	0	0	100-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	1,387	1,347	1,347	1,650	0	1,650	22
48100	NATURAL GAS	1,020	1,095	1,900	2,100	0	2,100	91
48200	ELECTRICITY	2,006	7,212	3,200	3,450	0	3,450	52-
48300	WATER	200	533	300	300	0	300	43-
48400	SOLID WASTE	447	620	600	600	0	600	3-
48500	STORM WATER UTILITY	40	87	87	87	0	87	0
48600	SEWER USE	166	188	180	180	0	180	4-
	SUBTOTAL ******************	5,464	11,328	7,864	8,592	0	8,592	24-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	416	720	700	720	0	720	0
60051	IT EQUIP SERVICE CONTRACT	302	264	260	270	0	270	2
	SUBTOTAL ******************	718	984	960	990	0	990	1
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	278	617	600	767	0	767	24
70100	SOFTWARE SUBSCRIPTIONS	10,512	13,588	14,000	14,000	252	14,252	4
71006	ERRORS & OMISSIONS INS	61	150	150	150	0	150	0
71008	GENERAL LIABILITY INS	398	630	630	630	0	630	0
71100	OUTSOURCED SERVICES	6,533	210	0	0	0	0	100-
71101	PROFESSIONAL SERVICES	0	40,000	20,000	20,000	0	20,000	50-
	SUBTOTAL ******************	17,782	55,195	35,380	35,547	252	35,799	35-
	OTHER							
83810	INTERFUND SERVICES USED	388,603	447,747	447,747	482,272	0	482,272	7
83815	FACILITIES INTERNAL SERVC CHRG	8,488	7,620	7,620	18,499	0	18,499	142
84010	RECEPTION/MEETINGS	1,707	3,600	2,500	3,600	0	3,600	0
85710	TRAVEL-OTHER	373	1,011	800	960	0	960	5-
86800	EMERGENCY	0	15,000	0	10,000	0	10,000	33-
	SUBTOTAL ******************	399,171	474,978	458,667	515,331	0	515,331	8
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	3,695	6,000	4,000	0	0	0	100-
92000	REPLCMENT OFFICE EQUIP	4,881	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	4,320	4,320	0	0	0	100-
	SUBTOTAL ******************	8,576	10,320	8,320	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**980,459**	**1,145,473**	**1,077,284**	**1,122,981**	**612**	**1,156,901**	**1**

Community Services

2161 CSF STRATEGIC OPPORTUNITIES

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	200	0	0	0	0
	SUBTOTAL **********	0	0	200	0	0	0	0
	TOTAL REVENUES ******** **	**0**	**0**	**200**	**0**	**0**	**0**	**0**
	CONTRACTUAL SERVICES							
71106	CONTRACTED SERVICES	231,122	500,000	250,000	210,000	0	210,000	58-
	SUBTOTAL **********	231,122	500,000	250,000	210,000	0	210,000	58-
	OTHER							
86850	CONTINGENCY	0	150,000	0	100,000	0	100,000	33-
	SUBTOTAL **********	0	150,000	0	100,000	0	100,000	33-
	TOTAL EXPENDITURES ***** **	**231,122**	**650,000**	**250,000**	**310,000**	**0**	**310,000**	**52-**

2162 CSF PROGRAM FUNDING

216 CMNTY CHILDREN'S SERVICES FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	172,006	0	19,334	0	0	0	0
	SUBTOTAL **********	172,006	0	19,334	0	0	0	0
	TOTAL REVENUES ******** **	**172,006**	**0**	**19,334**	**0**	**0**	**0**	**0**
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	-51,824	0	0	0	0	0	0
71106	CONTRACTED SERVICES	11,010,419	14,500,000	13,353,851	13,750,000	0	13,000,000	10-
	SUBTOTAL **********	10,958,595	14,500,000	13,353,851	13,750,000	0	13,000,000	10-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	-123,003	0	0	0	0	0	0
	SUBTOTAL **********	-123,003	0	0	0	0	0	0
	TOTAL EXPENDITURES ***** **	**10,835,592**	**14,500,000**	**13,353,851**	**13,750,000**	**0**	**13,000,000**	**10-**

Decimal values have been truncated.

Public Health Services

Department Number 1410

Mission

The Public Health Services budget provides county funding for the joint operation of the City of Columbia/Boone County Health and Human Services which is administered by the City of Columbia, a result of the 1974 merger of the City of Columbia and Boone County health departments. Services include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, Women, Infants, and Children (WIC) supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County and management of the facility is achieved through a condo association arrangement. The annual operating budget is administered by the City of Columbia and jointly by the City and the County pursuant to an annual intergovernmental agreement.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

Budget Highlights

This budget reflects the County's portion of annual operating costs for the Health Department. The County's cost-share ratio is 33%, reflecting the estimated average percent of services provided to Boone County residents living outside the city limits of Columbia.

The FY 2026 budget provides additional funding for nuisance abatements. The decrease in revenue for interfund services provided is attributable to the Community Health Fund closing.

Public Health Services

Annual Budget

1410 PUBLIC HEALTH SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	200	200	200	200	0	200	0
3323	FOOD INSPECTION FEES	65,672	55,000	66,741	55,000	0	55,000	0
	SUBTOTAL **********	65,872	55,200	66,941	55,200	0	55,200	0
	CHARGES FOR SERVICES							
3596	ABATEMENT COST REIMBURSEMENT	3,205	2,500	13,778	2,500	0	2,500	0
	SUBTOTAL **********	3,205	2,500	13,778	2,500	0	2,500	0
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	1,572,057	604,622	234,371	0	0	0	100-
	SUBTOTAL **********	1,572,057	604,622	234,371	0	0	0	100-
	TOTAL REVENUES ******** **	**1,641,134**	**662,322**	**315,090**	**57,700**	**0**	**57,700**	**91-**
	CONTRACTUAL SERVICES							
71505	CONDO ASSESSMENT	33,052	33,931	33,932	47,576	0	47,576	40
	SUBTOTAL **********	33,052	33,931	33,932	47,576	0	47,576	40
	OTHER							
84200	OTHER CONTRACTS	1,572,057	1,920,385	1,920,385	2,258,177	0	2,173,453	13
84750	PERSONNEL/PROJECT REIMBURSEMNT	13,421	100,000	30,000	30,000	70,000	100,000	0
	SUBTOTAL **********	1,585,478	2,020,385	1,950,385	2,288,177	70,000	2,273,453	13
	TOTAL EXPENDITURES ***** **	**1,618,530**	**2,054,316**	**1,984,317**	**2,335,753**	**70,000**	**2,321,029**	**13**

Decimal values have been truncated.

Animal Control

Department Number 1730

Mission

This budget includes appropriations for implementation of the County's animal control ordinance. The County does not operate its own department; instead, services are obtained through a cooperative agreement with the City of Columbia for the joint operation of the City of Columbia/Boone County Health Department.

Budget Highlights

The County pays one-third of all City operating costs which includes 2.33 FTE animal control officers, .33 FTE clerical staff, and 33% of the animal boarding services contract with the Central Missouri Humane Society. The County receives impoundment fees and boarding fees, which are set by the County Commission. The County extends Animal Control services to the Cities of Ashland and Hallsville pursuant to a cost-reimbursement contract.

Annual Budget

1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	2,000	1,800	2,900	1,800	0	1,800	0
	SUBTOTAL **********	2,000	1,800	2,900	1,800	0	1,800	0
	CHARGES FOR SERVICES							
3501	ADMINISTRATIVE FEE	23	100	100	100	0	100	0
3502	ANIMAL CONTROL MICROCHIP FEE	0	23	23	23	0	23	0
3515	IMPOUNDMENT FEES	1,540	2,500	2,500	2,500	0	2,500	0
3516	BOARDING FEES	3,920	4,000	4,580	4,000	0	4,000	0
3528	REIMB PERSONNEL/PROJECTS	5,675	6,500	4,000	6,500	0	6,500	0
	SUBTOTAL **********	11,158	13,123	11,203	13,123	0	13,123	0
	MISCELLANEOUS							
3810	INTERFUND SERVICES PROVIDED	255,249	0	0	0	0	0	0
3880	CONTRIBUTIONS	35	0	42	0	0	0	0
3892	OVERAGE	1	0	0	0	0	0	0
	SUBTOTAL **********	255,285	0	42	0	0	0	0
	TOTAL REVENUES ******** **	**268,443**	**14,923**	**14,145**	**14,923**	**0**	**14,923**	**0**
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	813	1,500	4,635	1,500	0	1,500	0
59105	TIRES	431	0	165	0	0	0	0
	SUBTOTAL **********	1,244	1,500	4,800	1,500	0	1,500	0
	OTHER							
83810	INTERFUND SERVICES USED	588	650	300	650	0	650	0
84200	OTHER CONTRACTS	255,249	281,793	281,793	286,521	0	286,635	1
	SUBTOTAL **********	255,837	282,443	282,093	287,171	0	287,285	2

Animal Control Dept. No. 1730

	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	0	0	0	50,000	50,000	0
	SUBTOTAL ******************	0	0	0	0	50,000	50,000	0
	TOTAL EXPENDITURES *******	**257,081**	**283,943**	**286,893**	**288,671**	**50,000**	**338,785**	**19**

Decimal values have been truncated.

Civic Services

Department Number 1430

Mission

This budget reflects all amounts appropriated by the County Commission for various civic services. The County is required by state statute to provide funding for indigent burials and to provide a minimal level of funding to the Extension Council; all other appropriations are discretionary.

Budget Highlights

The budget includes appropriations for the following services and programs:

- **Central Missouri Humane Society**: This appropriation is in addition to the County's share of the animal control contract with the Humane Society, which is included in the County's Animal Control Budget (see department number 1730)
- **Indigent Burials**: This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount based on historical trends.
- **University Extension Council**: The Council was established pursuant to RSMo 262 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society**: This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.

There are no significant changes to this budget.

Annual Budget

1430 CIVIC SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3880	CONTRIBUTIONS	4,000	9,200	10,550	10,000	0	20,000	117
	SUBTOTAL **********	4,000	9,200	10,550	10,000	0	20,000	117
	TOTAL REVENUES ******** **	**4,000**	**9,200**	**10,550**	**10,000**	**0**	**20,000**	**117**
	OTHER							
86610	HUMANE SOCIETY	15,000	20,000	20,000	20,000	5,000	20,000	0
86615	INDIGENT BURIALS	4,000	15,800	17,150	10,000	0	20,000	26
86675	EXTENSION COUNCIL	85,000	85,000	85,000	85,000	9,000	85,000	0
86689	BOONE CO HISTORICAL SOCIETY	25,000	25,000	25,000	25,000	0	25,000	0
	SUBTOTAL **********	129,000	145,800	147,150	140,000	14,000	150,000	3
	TOTAL EXPENDITURES ***** **	**129,000**	**145,800**	**147,150**	**140,000**	**14,000**	**150,000**	**3**

Decimal values have been truncated.

National Opioid Settlement Community Health

Department Number 2180

Mission

The budget includes revenues from payments for the National Opioid Settlement Trust Fund. The county will receive two annual payments, one from the Janssen (Johnson & Johnson) settlement and the other attributable to the settlement with three distributors. Payments are expected to be made over a multi-year period for possibly 10 years or longer. Monies may only be spent for certain allowable uses, primarily pertaining to opioid-related public health activities along with certain law enforcement and criminal justice costs.

Budget Highlights

Annual payments are expected to be $450,000 in FY 2025. The final year of payments is expected to be 2038.

An interfund services used budget of $94,000 has been added to the FY 2025 budget to cover the cost of a Re-entry Navigator position and 25% of a Program Manager position. These funds will be moved to the appropriate fund.

Annual Budget

2180 NAT'L OPIOID STLMNT CMNTY HLTH

218 NAT'L OPIOID SETTLEMENT FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3882	RESTITUTION REIMB/SETTLEMENTS	469,721	450,000	450,000	450,000	0	450,000	0
	SUBTOTAL **********	469,721	450,000	450,000	450,000	0	450,000	0
	TOTAL REVENUES ******** **	**469,721**	**450,000**	**450,000**	**450,000**	**0**	**450,000**	**0**
	OTHER							
83810	INTERFUND SERVICES USED	0	94,000	19,000	0	0	158,700	68
	SUBTOTAL **********	0	94,000	19,000	0	0	158,700	69
	TOTAL EXPENDITURES ***** **	**0**	**94,000**	**19,000**	**0**	**0**	**158,700**	**69**

Decimal values have been truncated.

COUNTY OF BOONE
MISSOURI

Economic Support

Department Number 1510

Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

Budget Highlights

The budget includes appropriations for the following:

- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Show-Me State Games**: Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County.

The FY 2026 budget includes $75,000 for a one-time airline revenue guarantee.

Annual Budget

1510 ECONOMIC SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84200	OTHER CONTRACTS	0	50,000	50,000	0	0	75,000	50
86685	ECONOMIC DEVELOP-REDI	45,000	50,000	50,000	50,000	0	50,000	0
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	4,000	18,000	0
	SUBTOTAL **********	63,000	118,000	118,000	68,000	4,000	143,000	21
	TOTAL EXPENDITURES ***** **	**63,000**	**118,000**	**118,000**	**68,000**	**4,000**	**143,000**	**21**

Decimal values have been truncated.

Boone County Fairground Regional Recreation District

Department Number 2150

Mission

The Boone County Fairground Regional Recreation District Fund was established in 2011 to account for the revenue and expenditures resulting from a one-half cent sales tax imposed by the County Commission on all retail sales within the district's boundaries. Property situated within the district's boundaries includes property solely owned by Boone County and commonly known as the Boone County Fairgrounds; however, the property was transferred to the City of Columbia mid year 2020. The contract authorizing the property transfer was approved via Commission Order #142-2020.

Proceeds of the sales tax are restricted for use on maintenance, repair, and/or improvement of property located within the district. A fund statement is included within the Fund Statement section of the annual budget which reflects estimated total resources available within this special revenue fund.

Prior to the transfer of the property to the City of Columbia, the Boone County Commission was authorized to establish appropriations for the District. Considering the ownership transfer to the City of Columbia, further legal analysis is necessary to determine the legal mechanism(s) for establishing appropriations in accordance with RSMo 67.797.

Budget Highlights

No appropriations have been approved at this time.

Annual Budget

2150 BOCO FAIRGRND REG REC DIST

215 BOCO FAIRGRND REG REC DIST FND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	SALES & USE TAXES							
3110	SALES TAXES	6,770	8,000	3,080	2,500	0	2,500	68-
	SUBTOTAL **********	6,770	8,000	3,080	2,500	0	2,500	69-
	INTEREST							
3711	INT-OVERNIGHT	497	90	450	450	0	450	400
3712	INT-LONG TERM INVEST	1,233	190	1,350	1,250	0	1,250	557
3798	INC/DEC IN FV OF INVESTMENTS	2,897	0	0	0	0	0	0
	SUBTOTAL **********	4,627	280	1,800	1,700	0	1,700	507
	TOTAL REVENUES ******** **	**11,397**	**8,280**	**4,880**	**4,200**	**0**	**4,200**	**49-**

Decimal values have been truncated.

Coronavirus Fiscal Recovery Funds

Department Number 2982, 2983

Mission

This budget was established mid-year 2020 as a result of receiving Coronavirus Aid, Relief, and Economic Security Act monies, also known as CARES Act monies. The $21.7 million paid to Boone County was passed through to the County from the State of Missouri. All CARES Act monies were fully expended in 2020 (cost center 2982).

The County received a direct distribution of Coronoavirus State and Local Fiscal Recovery Funds (SLFRF) in 2021 and expects to receive a second, and final, distribution in 2022. These monies are also referred to as American Rescue Plan Act (ARPA) monies (cost center 2983).

Budget Highlights

The spending plan for SLFRF funds (2983) has been developed outside of the normal budget process. For more information on the status of these monies, please contact the County Commission.

Annual Budget

2983 AMERICAN RESCUE PLAN ACT

298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	9,726,724	4,227,309	9,500,000	15,009,963	0	15,009,963	255
	SUBTOTAL **********	9,726,724	4,227,309	9,500,000	15,009,963	0	15,009,963	255
	TOTAL REVENUES ******** **	**9,726,724**	**4,227,309**	**9,500,000**	**15,009,963**	**0**	**15,009,963**	**255**
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	261,000	0	0	0	0	0	0
	SUBTOTAL **********	261,000	0	0	0	0	0	0
	OTHER							
83810	INTERFUND SERVICES USED	40,465	438,225	77,192	600,118	0	600,118	36
83917	OTO: TO GENERAL FUND	2,500,000	2,500,000	2,500,000	2,500,000	0	2,500,000	0
84200	OTHER CONTRACTS	17,923,039	1,727,309	50,000	0	0	0	100-
86910	PY ENCUMBRANCES NOT USED	-29,500	0	0	0	0	0	0
	SUBTOTAL **********	20,434,004	4,665,534	2,627,192	3,100,118	0	3,100,118	34-
	TOTAL EXPENDITURES ***** **	**20,695,004**	**4,665,534**	**2,627,192**	**3,100,118**	**0**	**3,100,118**	**34-**

Decimal values have been truncated.

COUNTY OF BOONE
MISSOURI

Operating Budgets—
Other Funds

This section contains the County's detailed operating budgets for appropriations, activities, departments, and offices financed from resources other than the County's General Revenue Fund and its various special revenue funds. A description of these funds may be found in the General Information section of this document.

On the following pages, some of the budgets represent a cost center for specific activities, such as a debt service budget that accounts for principal and interest payments for bonds. Other budgets reflect the costs and activities required to operate an entire department, such as Facilities Management and Housekeeping. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by fund type as follows:

- Debt Service Funds
- Internal Service Funds
- Trust Funds

COUNTY OF BOONE
MISSOURI

Debt Service Funds

Department Numbers 3060, 3070, 3870, 3880, 3890, 3920, 3930, 3940

Mission

As needed, the County establishes debt service funds to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding debt. The Boone County Treasurer administers these budgets.

Budget Highlights

Debt service payments accounted for in debt service funds include the following:

- 2015 Series Special Obligation Bonds – Emergency Communications Center (Dept. No. 3060)
- 2024 Series Special Obligation Bonds – Law Enforcement Training Center (Dept. No. 3070)
- 2008 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3870)
- 2010A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3880)
- 2010 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3890)
- 2011 Series B General Obligation Bonds-Sewer NID Program (Dept. No. 3920)
- 2016 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3930)
- 2024 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3940)

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document. Also, refer to the Fund Statements for the various debt service funds located in the Fund Statement tab section of this document.

Debt Service Funds

Annual Budget

3060 2015 SERIES SPC OB BOND-ECC

306 2015 SERIES SPC OB BONDS-ECC

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	888	425	1,000	500	0	500	17
3712	INT-LONG TERM INVEST	1,600	3,275	3,200	3,275	0	3,275	0
3798	INC/DEC IN FV OF INVESTMENTS	4,926	0	0	0	0	0	0
	SUBTOTAL **********	7,414	3,700	4,200	3,775	0	3,775	2
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	871,062	871,713	871,712	871,762	0	871,762	0
	SUBTOTAL **********	871,062	871,713	871,712	871,762	0	871,762	0
	TOTAL REVENUES ******** **	**878,476**	**875,413**	**875,912**	**875,537**	**0**	**875,537**	**0**
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	635,000	655,000	655,000	675,000	0	675,000	3
84100	INTEREST EXPENSE	235,744	216,395	216,394	196,445	0	196,445	9-
86900	MISCELLANEOUS	318	318	318	318	0	318	0
	SUBTOTAL **********	871,062	871,713	871,712	871,763	0	871,763	0
	TOTAL EXPENDITURES ***** **	**871,062**	**871,713**	**871,712**	**871,763**	**0**	**871,763**	**0**

3070 2024 SERIES SPC OB BONDS-LETC

307 2024 SERIES SPC OB BONDS-LETC

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	700	700	0	700	0
3712	INT-LONG TERM INVEST	0	0	2,035	2,035	0	2,035	0
	SUBTOTAL **********	0	0	2,735	2,735	0	2,735	0
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	0	750,000	723,297	720,775	0	720,775	3-
	SUBTOTAL **********	0	750,000	723,297	720,775	0	720,775	4-
	TOTAL REVENUES ******** **	**0**	**750,000**	**726,032**	**723,510**	**0**	**723,510**	**4-**
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	350,000	350,000	315,000	0	315,000	10-
84100	INTEREST EXPENSE	0	373,297	373,297	405,775	0	405,775	8
86900	MISCELLANEOUS	0	5,000	0	0	0	0	100-
	SUBTOTAL **********	0	728,297	723,297	720,775	0	720,775	1-
	TOTAL EXPENDITURES ***** **	**0**	**728,297**	**723,297**	**720,775**	**0**	**720,775**	**1-**

Debt Service Funds

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	39,476	39,670	41,872	39,063	0	39,063	1-
3059	NID PROP TAX PASS THRU-INTERST	2,659	1,904	1,947	1,117	0	1,117	41-
	SUBTOTAL **********	42,135	41,574	43,819	40,180	0	40,180	3-
	INTEREST							
3711	INT-OVERNIGHT	713	110	600	600	0	600	445
3712	INT-LONG TERM INVEST	1,709	3,275	1,960	1,800	0	1,800	45-
3798	INC/DEC IN FV OF INVESTMENTS	3,845	0	0	0	0	0	0
	SUBTOTAL **********	6,267	3,385	2,560	2,400	0	2,400	29-
	TOTAL REVENUES ******** **	**48,402**	**44,959**	**46,379**	**42,580**	**0**	**42,580**	**5-**
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	60,700	61,900	61,900	62,900	0	62,900	1
84100	INTEREST EXPENSE	5,442	4,265	4,266	3,068	0	3,068	28-
86900	MISCELLANEOUS	1,569	1,266	1,266	956	0	956	24-
	SUBTOTAL **********	67,711	67,431	67,432	66,924	0	66,924	1-
	TOTAL EXPENDITURES ***** **	**67,711**	**67,431**	**67,432**	**66,924**	**0**	**66,924**	**1-**

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	2,701	3,352	6,085	3,936	0	3,936	17
3059	NID PROP TAX PASS THRU-INTERST	5,472	5,283	5,677	4,961	0	4,961	6-
	SUBTOTAL **********	8,173	8,635	11,762	8,897	0	8,897	3
	INTEREST							
3710	INTEREST	83	77	20	77	0	77	0
3711	INT-OVERNIGHT	468	375	495	375	0	375	0
3712	INT-LONG TERM INVEST	1,155	1,310	1,540	1,310	0	1,310	0
3798	INC/DEC IN FV OF INVESTMENTS	2,717	0	0	0	0	0	0
	SUBTOTAL **********	4,423	1,762	2,055	1,762	0	1,762	0
	TOTAL REVENUES ******** **	**12,596**	**10,397**	**13,817**	**10,659**	**0**	**10,659**	**3**
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	5,000	5,000	5,000	6,000	0	6,000	20
84100	INTEREST EXPENSE	9,125	8,875	8,875	8,600	0	8,600	3-
	SUBTOTAL **********	14,125	13,875	13,875	14,600	0	14,600	5
	TOTAL EXPENDITURES ***** **	**14,125**	**13,875**	**13,875**	**14,600**	**0**	**14,600**	**5**

Debt Service Funds

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	5,523	4,787	4,903	4,938	0	4,938	3
3059	NID PROP TAX PASS THRU-INTERST	1,149	894	920	744	0	744	16-
	SUBTOTAL ******************	6,672	5,681	5,823	5,682	0	5,682	0
	INTEREST							
3710	INTEREST	10	0	0	0	0	0	0
3711	INT-OVERNIGHT	81	20	64	45	0	45	125
3712	INT-LONG TERM INVEST	193	330	200	200	0	200	39-
3798	INC/DEC IN FV OF INVESTMENTS	431	0	0	0	0	0	0
	SUBTOTAL ******************	715	350	264	245	0	245	30-
	TOTAL REVENUES ******** **	**7,387**	**6,031**	**6,087**	**5,927**	**0**	**5,927**	**2-**
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	8,600	8,700	8,700	8,800	0	8,800	1
84100	INTEREST EXPENSE	721	593	594	464	0	464	21-
86900	MISCELLANEOUS	1,362	1,319	1,319	1,276	0	1,276	3-
	SUBTOTAL ******************	10,683	10,612	10,613	10,540	0	10,540	1-
	TOTAL EXPENDITURES ***** **	**10,683**	**10,612**	**10,613**	**10,540**	**0**	**10,540**	**1-**

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	2,212	1,419	1,532	1,491	0	1,491	5
3059	NID PROP TAX PASS THRU-INTERST	662	440	479	370	0	370	15-
	SUBTOTAL ******************	2,874	1,859	2,011	1,861	0	1,861	0
	INTEREST							
3710	INTEREST	11	5	4	5	0	5	0
3711	INT-OVERNIGHT	194	30	191	150	0	150	400
3712	INT-LONG TERM INVEST	479	610	603	610	0	610	0
3798	INC/DEC IN FV OF INVESTMENTS	1,125	0	0	0	0	0	0
	SUBTOTAL ******************	1,809	645	798	765	0	765	19
	TOTAL REVENUES ******** **	**4,683**	**2,504**	**2,809**	**2,626**	**0**	**2,626**	**5**
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	4,000	4,000	4,000	5,000	0	5,000	25
84100	INTEREST EXPENSE	1,850	1,650	1,650	1,425	0	1,425	13-
	SUBTOTAL ******************	5,850	5,650	5,650	6,425	0	6,425	14
	TOTAL EXPENDITURES ***** **	**5,850**	**5,650**	**5,650**	**6,425**	**0**	**6,425**	**14**

Debt Service Funds

3930 2016 SERIES GO BONDS-SEWER NID

393 2016 SERIES GO BONDS-SEWER NID

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	4,921	8,332	8,774	8,559	0	8,559	2
3059	NID PROP TAX PASS THRU-INTERST	1,901	2,886	3,055	2,658	0	2,658	7-
	SUBTOTAL **********	6,822	11,218	11,829	11,217	0	11,217	0
	INTEREST							
3710	INTEREST	20	0	5	5	0	5	0
3711	INT-OVERNIGHT	266	20	273	200	0	200	900
3712	INT-LONG TERM INVEST	655	410	833	600	0	600	46
3798	INC/DEC IN FV OF INVESTMENTS	1,625	0	0	0	0	0	0
	SUBTOTAL **********	2,566	430	1,111	805	0	805	87
	TOTAL REVENUES ******** **	**9,388**	**11,648**	**12,940**	**12,022**	**0**	**12,022**	**3**
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	10,327	10,611	10,611	10,904	0	10,904	2
84100	INTEREST EXPENSE	4,366	4,082	4,082	3,790	0	3,790	7-
	SUBTOTAL **********	14,693	14,693	14,693	14,694	0	14,694	0
	TOTAL EXPENDITURES ***** **	**14,693**	**14,693**	**14,693**	**14,694**	**0**	**14,694**	**0**

3940 2024 SERIES GO BONDS-SEWER NID

394 2024 SERIES GO BONDS-SEWER NID

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	0	17,030	0	0	0	0	100-
3059	NID PROP TAX PASS THRU-INTERST	0	5,675	0	0	0	0	100-
	SUBTOTAL **********	0	22,705	0	0	0	0	100-
	INTEREST							
3711	INT-OVERNIGHT	0	0	75	75	0	75	0
3712	INT-LONG TERM INVEST	0	0	250	250	0	250	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	0	0	0	0	0
	SUBTOTAL **********	0	0	325	325	0	325	0
	TOTAL REVENUES ******** **	**0**	**22,705**	**325**	**325**	**0**	**325**	**99-**
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	14,100	14,100	14,400	0	14,400	2
84100	INTEREST EXPENSE	70	5,345	4,096	3,916	0	3,916	26-
86900	MISCELLANEOUS	0	3,260	1,613	1,542	0	1,542	52-
	SUBTOTAL **********	70	22,705	19,809	19,858	0	19,858	13-
	TOTAL EXPENDITURES ***** **	**70**	**22,705**	**19,809**	**19,858**	**0**	**19,858**	**13-**

Decimal values have been truncated.

COUNTY OF BOONE
MISSOURI

Self-Insured Health Insurance

Department Number 6000, 6001, 6002

Mission

This budget reflects the operations of the County's self-insured health plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

Effective with 2017, the County offers employees a choice between a PPO (Preferred Provider Organization) and a high-deductible HSA (Health Savings Account). The budget consists of the following cost centers:

- 6000--Preferred Provider Plan (PPO)
- 6001--High Deductible Health Plan (HDHP)
- 6002--Administration & Wellness (includes costs that are not specifically associated with either the PPO or the HDHP).

There are no significant changes to this budget.

Annual Budget

6000 SELF-INS HEALTH PPO PLAN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	1,510,678	1,741,632	1,766,460	1,982,496	0	1,982,496	13
3531	DEPENDENT INSURANCE PREMIUMS	359,106	382,302	391,380	435,958	0	435,958	14
3532	RETIREE/COBRA INSUR. PREMIUMS	65,280	0	42,990	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	289,301	312,813	342,010	356,717	0	356,717	14
3535	EMPLOYEE PAID PREMIUMS-SELF	82,456	92,496	88,710	105,288	0	105,288	13
	SUBTOTAL **********	2,306,821	2,529,243	2,631,550	2,880,459	0	2,880,459	14
	MISCELLANEOUS							
3882	RESTITUTION REIMB/SETTLEMENTS	83	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	200,972	200,000	236,619	200,000	0	200,000	0
	SUBTOTAL **********	201,055	200,000	236,619	200,000	0	200,000	0
	TOTAL REVENUES ******** **	**2,507,876**	**2,729,243**	**2,868,169**	**3,080,459**	**0**	**3,080,459**	**13**

Self-Insured Health Insurance
Dept. No. 6000, 6001, 6002

ACCT	DESCRIPTION							
	CONTRACTUAL SERVICES							
71050	SELF INSURED CLAIMS	1,355,727	1,565,256	1,158,520	1,320,713	0	1,320,713	15-
71055	PRESCRIPTION DRUG CLAIMS	566,988	647,908	834,060	942,488	0	942,488	45
71060	EXCESS LOSS/COVERAGE POLICY	421,188	451,073	483,330	527,739	0	527,739	17
71104	ADMINISTRATIVE SERVICES	138,464	134,139	143,770	152,765	0	152,765	13
71117	PRESCRIPTION ADMIN FEES	8,823	9,000	1,174,000	12,000	0	12,000	33
	SUBTOTAL **********	2,491,190	2,807,376	3,793,680	2,955,705	0	2,955,705	5
	OTHER							
83110	PREVENTIVE CARE INCENTIVE	4,982	15,000	5,000	7,000	0	7,000	53-
	SUBTOTAL **********	4,982	15,000	5,000	7,000	0	7,000	53-
	TOTAL EXPENDITURES *****	**2,496,172**	**2,822,376**	**3,798,680**	**2,962,705**	**0**	**2,962,705**	**5**

6001 SELF-INS HEALTH HIGHDEDHLTHPLN

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	2,044,373	2,385,192	2,067,800	2,225,112	0	2,225,112	6-
3531	DEPENDENT INSURANCE PREMIUMS	317,042	353,254	316,550	353,253	0	353,253	0
3532	RETIREE/COBRA INSUR. PREMIUMS	70,486	0	33,270	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	258,187	289,033	274,440	289,035	0	289,035	0
	SUBTOTAL **********	2,690,088	3,027,479	2,692,060	2,867,400	0	2,867,400	5-
	MISCELLANEOUS							
3882	RESTITUTION REIMB/SETTLEMENTS	83	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	214,337	200,000	292,611	250,000	0	250,000	25
	SUBTOTAL **********	214,420	200,000	292,611	250,000	0	250,000	25
	TOTAL REVENUES ********	**2,904,508**	**3,227,479**	**2,984,671**	**3,117,400**	**0**	**3,117,400**	**3-**
	CONTRACTUAL SERVICES							
71050	SELF INSURED CLAIMS	1,083,710	1,235,685	806,440	919,342	0	919,342	25-
71055	PRESCRIPTION DRUG CLAIMS	535,333	533,224	445,000	502,850	0	502,850	5-
71060	EXCESS LOSS/COVERAGE POLICY	602,408	658,129	597,970	640,353	0	640,353	2-
71104	ADMINISTRATIVE SERVICES	199,280	195,714	177,790	185,363	0	185,363	5-
71117	PRESCRIPTION ADMIN FEES	8,354	9,000	9,030	9,000	0	9,000	0
	SUBTOTAL **********	2,429,085	2,631,752	2,036,230	2,256,908	0	2,256,908	14-
	OTHER							
83110	PREVENTIVE CARE INCENTIVE	10,664	15,000	11,500	13,000	0	13,000	13-
	SUBTOTAL **********	10,664	15,000	11,500	13,000	0	13,000	13-
	TOTAL EXPENDITURES *****	**2,439,749**	**2,646,752**	**2,047,730**	**2,269,908**	**0**	**2,269,908**	**14-**

Self-Insured Health Insurance
Dept. No. 6000, 6001, 6002

6002 SELF-INS ADMIN & WELLNESS

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	14,589	13,189	19,185	14,989	0	14,989	13
3712	INT-LONG TERM INVEST	36,269	26,811	57,611	45,011	0	45,011	67
3798	INC/DEC IN FV OF INVESTMENTS	84,849	0	0	0	0	0	0
	SUBTOTAL ******************	135,707	40,000	76,796	60,000	0	60,000	50
	TOTAL REVENUES ******** **	**135,707**	**40,000**	**76,796**	**60,000**	**0**	**60,000**	**50**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	450	450	450	0	450	0
	SUBTOTAL ******************	0	450	450	450	0	450	0
	CONTRACTUAL SERVICES							
70100	SOFTWARE SUBSCRIPTIONS	490	600	590	600	0	600	0
71051	OTHER POST-EMPLOYMENT BENEFITS	65,969	25,000	25,000	25,000	0	25,000	0
71100	OUTSOURCED SERVICES	0	15,590	0	4,200	0	4,200	73-
71101	PROFESSIONAL SERVICES	31,400	34,400	34,300	34,400	0	34,400	0
71105	LEGAL SERVICES	0	3,000	0	3,000	0	3,000	0
	SUBTOTAL ******************	97,859	78,590	59,890	67,200	0	67,200	14-
	OTHER							
83200	FEES & COMMISSIONS	2,016	3,000	2,242	3,000	0	3,000	0
	SUBTOTAL ******************	2,016	3,000	2,242	3,000	0	3,000	0
	TOTAL EXPENDITURES ***** **	**99,875**	**82,040**	**62,582**	**70,650**	**0**	**70,650**	**14-**

Decimal values have been truncated.

Self-Insured Dental Insurance

Department Number 6010

Mission

This budget reflects the operations of the County's self-insured dental plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

6010 SELF-INS DENTAL PLAN

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	187,764	205,800	190,710	207,900	0	207,900	1
3531	DEPENDENT INSURANCE PREMIUMS	46,199	46,164	49,620	50,465	0	50,465	9
3532	RETIREE/COBRA INSUR. PREMIUMS	1,846	0	0	0	0	0	0
3533	CNTY PD DEPENDENT PREMIUM	24,815	24,816	26,260	27,130	0	27,130	9
	SUBTOTAL **********	260,624	276,780	266,590	285,495	0	285,495	3
	INTEREST							
3711	INT-OVERNIGHT	1,781	880	2,034	880	0	880	0
3712	INT-LONG TERM INVEST	4,388	6,555	6,086	6,555	0	6,555	0
3798	INC/DEC IN FV OF INVESTMENTS	10,223	0	0	0	0	0	0
	SUBTOTAL **********	16,392	7,435	8,120	7,435	0	7,435	0
	TOTAL REVENUES ******** **	**277,016**	**284,215**	**274,710**	**292,930**	**0**	**292,930**	**3**
	CONTRACTUAL SERVICES							
71050	SELF INSURED CLAIMS	240,863	296,359	231,160	266,211	0	266,211	10-
71104	ADMINISTRATIVE SERVICES	18,303	19,404	19,040	19,602	0	19,602	1
	SUBTOTAL **********	259,166	315,763	250,200	285,813	0	285,813	9-
	TOTAL EXPENDITURES ***** **	**259,166**	**315,763**	**250,200**	**285,813**	**0**	**285,813**	**9-**

Decimal values have been truncated.

Facilities Management
Combined Budget Summary

Description of Funding Sources

Building maintenance, parking lot maintenance, and custodial services are provided through a centralized department, Facilities Management. The County Commission provides direct oversight to the Director of Facilities Management, who is responsible for the day-to-day operations. The costs of these activities along with the internally-billed revenues are accounted for within an internal service fund, the Building and Grounds Fund (#610). A fund statement is included in the Fund Statements tab section of this document.

Public Works Maintenance Operations provides for its own housekeeping, security, maintenance, and facilities repair and replacement within its annual operating budget (accounted for within the Road and Bridge Fund). In addition, maintenance and housekeeping costs the Juvenile Justice Center (JJC) are accounted for within the JJC annual operating budget.

Budget Summary

Fund	Dept	Department Name	2024 Actual	2025 Estimated	2026 Class 1 Personal Services	2026 Classes 2-8 Other Services and Charges	2026 Class 9 Capital Outlay	2026 Total
		Facilities Manangement, Housekeeping, Parking & Grounds						
610	6100	FM Building Maintenance	$ 882,295	$ 1,135,163	$ 586,428	$ 775,361	$ 25,000	$ 1,386,789
610	6101	FM Housekping& Custodial Svcs	650,826	605,325	718,263	84,822	4,500	807,585
610	6102	FM Parking	141,994	49,042	-	76,732	-	76,732
610	6103	Facilities Security	-	195,779	159,368	162,310	60,800	382,478
610	6104	FM Grounds Maintenance	332,310	359,669	322,898	98,583	165,000	586,481
610	6105	FM Administration	327,852	387,167	388,345	33,710	65,500	487,555
610	6108	FM Construction Management	-	-	-	92,072	-	92,072
		Subtotal	2,335,277	2,732,145	2,175,302	1,231,518	320,800	3,727,620
		ECC - Facilities Management, Housekeeping & Grounds						
270	2705	911/EM FM Building Maint	923,107	613,236	-	659,968	128,500	788,468
		Subtotal	923,107	613,236	-	659,968	128,500	788,468
		Total	$ 3,258,384	$ 3,345,381	$ 2,175,302	$ 1,891,486	$ 449,300	$ 4,516,088

Facilities and Grounds Services Summary

Personnel Summary

Position Title	2024	2025	Departmental Funding Source Full-time Equivalent Positions Dept. 6100	Dept. 6101	Dept. 6103	Dept. 6104	Dept. 6105	Dept. 6108	2026 Total	Change
FM Administration										
Director of Fac Maint & Custod	1.00	1.00	-	-	-	-	1.00	-	1.00	-
Deputy Director of FM	1.00	1.00	-	-	-	-	1.00	-	1.00	-
Service Coordinator*	1.00	1.00	-	-	-	-	1.00	-	1.00	-
Administrative Specialist*	1.00	1.00	-	-	-	-	1.00	-	1.00	-
Subtotal	4.00	4.00	-	-	-	-	4.00	-	4.00	-
FM Building Maintenance										
Maintenance Supervisor	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Facilities Maintenance Tech	6.00	7.00	7.00	-	-	-	-	-	7.00	-
Subtotal	7.00	8.00	8.00	-	-	-	-	-	8.00	-
FM Facilities Security										
Electronic Security Technician	-	1.00	-	-	1.00	-	-	-	1.00	-
Security Coordinator	-	-	-	-	1.00	-	-	-	1.00	1.00
Subtotal	-	1.00	-	-	2.00	-	-	-	2.00	1.00
FM Grounds Maintenance										
Landscape & Turf Supervisor	1.00	1.00	-	-	-	1.00	-	-	1.00	-
Grounds Maintenance Worker	3.00	3.00	-	-	-	4.00	-	-	4.00	1.00
	4.00	4.00	-	-	-	5.00	-	-	5.00	1.00
FM Housekeeping/ Custodial Services										
Custodial Supervisor	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Lead Custodian	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Custodian	9.00	10.00	-	10.00	-	-	-	-	10.00	-
Subtotal	11.00	12.00	-	12.00	-	-	-	-	12.00	-
Total FTEs	26.00	29.00	8.00	12.00	2.00	5.00	4.00	-	31.00	2.00
Overtime	$ 9,902	$ 12,700	$ 16,500	$ 4,930	$ 4,930	$ 4,350	$ 1,100	$ -	$ 31,810	$ 19,110

* Position title changed for 2026 budget

Facilities Management

Department Numbers 2705, 6100, 6101, 6102, 6103, 6104, 6105, 6108

Mission

The Facilities Management Department provides building and grounds maintenance, housekeeping, security, and parking lot maintenance services for all county-owned facilities other than Road and Bridge Maintenance Operations and the Juvenile Justice Center. Services for these two facilities are administered by each respective administrative authority and the annual operating costs are accounted for within each respective budget.

Responsibilities of the Facilities Management department include the following:

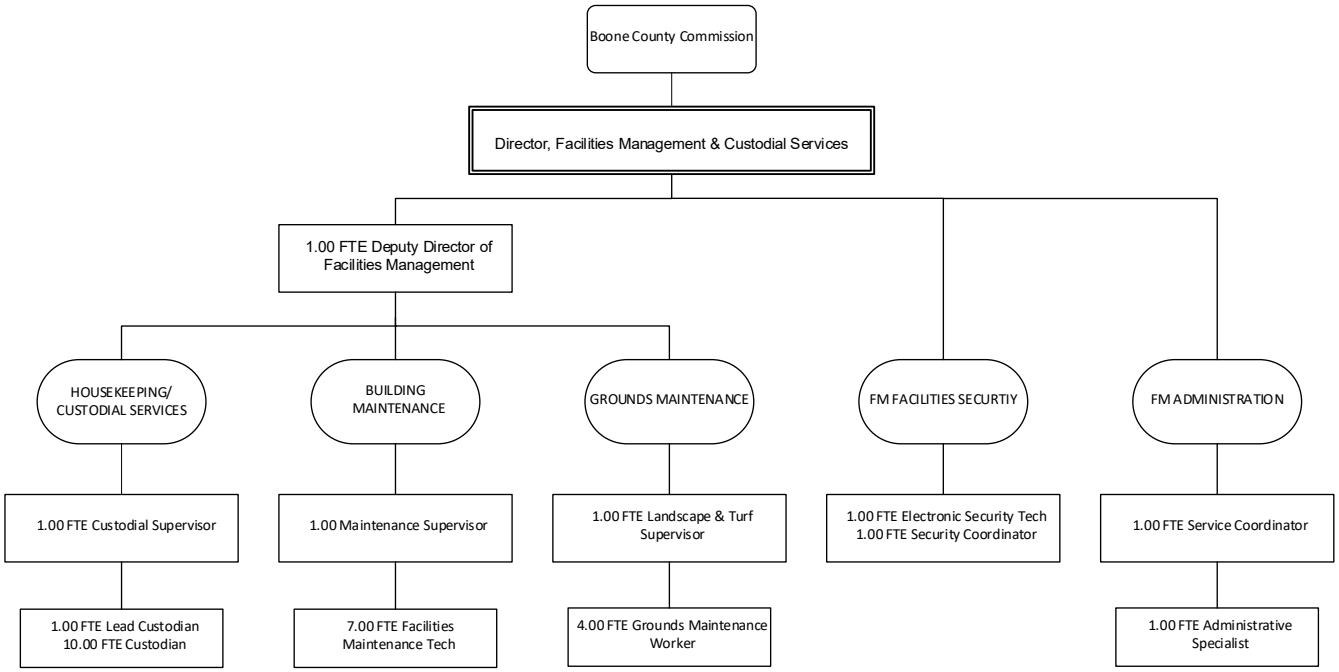
- Administer all repair and maintenance contracts for county buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in county buildings.
- Develop and implement an equipment replacement schedule to maintain optimum operating capacity in all county facilities.
- Maintain parking lots, including parking permit administration.
- Provide routine grounds maintenance services
- Provide maintenance for the various building security systems
- Security

Significant facility-related capital repairs and replacements are beyond the scope of this annual operating budget and are accounted for within a separate internal service fund, the Capital Repairs and Replacement Fund (#620).

Budget Highlights

The FY 2026 budget includes two new positions. One full-time Electronic Security Technician has been added to FM Facilities Security. Plus, one additional full-time Grounds Maintenance Worker has been added to the FM Grounds Maintenance department. Also for FY 2026 the revenue account for internal service charges was changed from account 3530 to account 3812.

Facilities Management
Organizational Chart



2705 911/EM FM BUILDING MAINT

270 911/EM SALES TAX FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MATERIALS & SUPPLIES							
23031	CUSTODIAL SUPPLIES	5,112	4,300	4,300	5,000	0	5,000	16
23035	REPAIR/MAINTENANCE SUPPLIES	7,167	16,500	14,808	8,850	14,000	8,850	46-
23850	UNTAGGED EQUIPMENT & TOOLS	113	500	500	900	0	900	80
26300	MATERIAL & CHEMICAL SUPP.	1,911	2,300	3,200	3,500	0	3,500	52
26600	SIGNS & SIGN SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL **********	14,303	23,850	22,808	18,500	14,000	18,500	22-
	UTILITIES							
48000	TELEPHONES	845	888	1,020	1,020	0	1,020	14
48100	NATURAL GAS	502	540	510	540	0	540	0
48200	ELECTRICITY	112,542	111,228	112,250	118,824	0	118,824	6
48300	WATER	4,323	3,648	5,000	5,568	0	5,568	52
48400	SOLID WASTE	2,916	3,120	2,868	3,120	0	3,120	0
48500	STORM WATER UTILITY	114	120	120	120	0	120	0
48600	SEWER USE	1,426	1,536	1,700	2,172	0	2,172	41
48700	LP GAS/BLDG GENERATOR FUEL	4,050	6,650	3,104	4,500	0	4,500	32-
	SUBTOTAL **********	126,718	127,730	126,572	135,864	0	135,864	6
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,516	3,460	2,500	3,530	0	3,530	2
60100	BLDG REPAIRS/MAINTENANCE	3,309	15,000	50,500	10,000	17,000	27,000	80
60125	CUSTODIAL/JANITORIAL SERV	800	750	750	750	0	750	0
60150	PEST CONTROL	987	1,498	988	3,000	0	3,000	100
60200	EQUIP REPAIRS/MAINTENANCE	500,075	64,800	66,800	15,400	40,000	15,400	76-
60400	GROUNDS MAINTENANCE	5,721	300	6,000	8,000	0	8,000	,566
	SUBTOTAL **********	515,408	85,808	127,538	40,680	57,000	57,680	33-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	15,910	12,637	12,366	13,520	0	13,520	6
71700	BUILDING & EQUIP RENTAL CHARGE	117	300	0	300	0	300	0
	SUBTOTAL **********	16,027	12,937	12,366	13,820	0	13,820	7
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	250,653	322,872	322,872	330,104	0	330,104	2
86850	CONTINGENCY	0	0	0	0	50,000	104,000	0
	SUBTOTAL **********	250,653	322,872	322,872	330,104	50,000	434,104	34
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	0	115,000	0	0	193,500	128,500	11
91300	MACHINERY & EQUIPMENT	0	3,000	1,080	0	0	0	100-
	SUBTOTAL **********	0	118,000	1,080	0	193,500	128,500	9
	TOTAL EXPENDITURES ***** **	**923,109**	**691,197**	**613,236**	**538,968**	**314,500**	**788,468**	**14**

6100 FM BUILDING MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	1,192,854	1,764,274	1,768,485	3,740	0	3,740	99-
	SUBTOTAL **********	1,192,854	1,764,274	1,768,485	3,740	0	3,740	100-
	INTEREST							
3711	INT-OVERNIGHT	6,282	1,320	7,135	1,320	0	1,320	0
3712	INT-LONG TERM INVEST	15,448	20,475	21,155	20,475	0	20,475	0
3798	INC/DEC IN FV OF INVESTMENTS	36,183	0	0	0	0	0	0
	SUBTOTAL **********	57,913	21,795	28,290	21,795	0	21,795	0

Facilities Management

	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	2,508,855	0	1,984,758	0
3835	SALE OF CAPITAL FIXED ASSET	0	300	10,000	300	0	300	0
3836	SALE OF NON-CAPITAL ASSETS	5	0	0	0	0	0	0
3871	CERF EMPLOYER CONTRIBUTION REF	4,066	0	6,000	0	0	0	0
3891	DIVIDENDS/REBATES	0	0	0	0	0	0	0
	SUBTOTAL ******************	4,071	300	16,000	2,509,155	0	1,985,058	**
	TOTAL REVENUES ******** **	**1,254,838**	**1,786,369**	**1,812,775**	**2,534,690**	**0**	**2,010,593**	**13**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	317,237	398,617	299,810	404,643	0	435,989	9
10110	OVERTIME	12,701	5,930	16,072	16,500	0	16,500	178
10111	OVERTIME 1.0	0	1,200	0	0	0	125	89-
10118	ON-CALL/CALL-BACK PAY	1,225	1,300	1,163	0	0	1,850	42
10120	HOLIDAY WORKED	0	0	43	0	0	0	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	125	54	0	0	0	100-
10200	FICA	24,512	30,354	23,453	32,217	0	34,766	14
10300	HEALTH INSURANCE	52,198	67,812	53,188	58,548	0	58,548	13-
10310	COUNTY HSA CONTRIBUTION	4,650	6,000	3,750	7,500	0	7,500	25
10325	DISABILITY INSURANCE	961	1,406	1,133	1,456	0	1,456	3
10330	CNTY PD DEPENDENT PREM-HEALTH	5,690	5,994	6,317	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	221	220	129	0	0	0	100-
10350	LIFE INSURANCE	455	576	454	720	0	720	25
10375	DENTAL INSURANCE	2,760	3,360	2,613	3,360	0	3,360	0
10400	WORKERS COMP	7,121	7,576	6,589	9,265	0	9,265	22
10500	401(A) MATCH PLAN	2,570	4,160	1,800	4,860	0	4,860	16
10510	CERF-EMPLOYER PD CONTRIBUTION	6,637	7,814	5,932	8,092	0	9,089	16
10800	UNIFORM ALLOWANCE	700	700	800	0	0	2,400	242
	SUBTOTAL ******************	439,638	543,144	423,300	547,161	0	586,428	8
	MATERIALS & SUPPLIES							
23035	REPAIR/MAINTENANCE SUPPLIES	72,804	98,500	90,000	63,500	26,500	63,500	35-
23036	SAFETY SUPPLIES & EQUIPMENT	1,260	1,200	1,200	2,500	0	2,500	108
23300	UNIFORMS	959	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	6,193	8,900	12,000	7,000	0	7,000	21-
23860	VEHICLE EQUIPMENT <$1000	0	300	1,500	300	0	300	0
26300	MATERIAL & CHEMICAL SUPP.	0	500	2,000	2,000	0	2,000	300
26600	SIGNS & SIGN SUPPLIES	313	240	240	240	0	240	0
	SUBTOTAL ******************	81,529	109,640	106,940	75,540	26,500	75,540	31-
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	2,056	700	700	1,500	3,200	4,700	571
37220	TRAVEL: TRAINING RELATED	2,067	650	650	2,125	0	2,125	226
	SUBTOTAL ******************	4,123	1,350	1,350	3,625	3,200	6,825	406
	UTILITIES							
48000	TELEPHONES	3,738	3,600	3,800	4,380	0	4,380	21
48050	MOBILE DEVICE SERVICE	5,613	9,840	6,500	8,720	500	9,220	6-
48100	NATURAL GAS	1,741	3,240	3,240	3,240	0	3,240	0
48200	ELECTRICITY	465	480	480	480	0	480	0
48300	WATER	116	120	240	240	0	240	100
48700	LP GAS/BLDG GENERATOR FUEL	430	600	600	1,000	0	1,000	66
	SUBTOTAL ******************	12,103	17,880	14,860	18,060	500	18,560	4
	VEHICLE EXPENSE							
59000	FUEL	4,073	6,600	6,600	6,650	0	6,650	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,629	2,208	1,000	2,208	0	2,208	0
59105	TIRES	548	2,580	0	960	0	960	62-
	SUBTOTAL ******************	6,250	11,388	7,600	9,818	0	9,818	14-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	35,028	16,008	10,165	16,008	0	16,008	0
60100	BLDG REPAIRS/MAINTENANCE	98,256	132,749	95,000	98,600	95,000	116,600	12-
60200	EQUIP REPAIRS/MAINTENANCE	98,587	248,576	273,576	183,700	30,000	213,700	14-
	SUBTOTAL ******************	231,871	397,333	378,741	298,308	125,000	346,308	13-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	5,596	18,000	17,415	20,650	6,000	26,650	48
71100	OUTSOURCED SERVICES	17,137	28,585	28,585	33,050	0	33,050	15
71211	A/E FEES	0	10,000	10,000	10,000	0	10,000	0
71526	DISPOSAL SERVICES	364	1,050	1,050	1,050	0	1,050	0
71700	BUILDING & EQUIP RENTAL CHARGE	3,958	1,400	1,400	1,000	0	1,000	28-
	SUBTOTAL ******************	27,055	59,035	58,450	65,750	6,000	71,750	22

Facilities Management

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83810	INTERFUND SERVICES USED	920	1,560	1,560	1,560	0	1,560	0
83815	FACILITIES INTERNAL SERVC CHRG	57,965	72,181	72,181	0	0	0	100-
86800	EMERGENCY	0	8,000	0	10,000	0	10,000	25
86850	CONTINGENCY	0	0	0	0	0	235,000	0
86910	PY ENCUMBRANCES NOT USED	-16,050	0	0	0	0	0	0
	SUBTOTAL ******************	42,835	81,741	73,741	11,560	0	246,560	202
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	7,400	7,244	0	65,000	25,000	237
91400	AUTO/TRUCKS	33,095	62,937	62,937	0	140,000	0	100-
92300	REPLCMENT MACH & EQUIP	3,796	0	0	0	0	0	0
	SUBTOTAL ******************	36,891	70,337	70,181	0	205,000	25,000	64-
	TOTAL EXPENDITURES *****	**882,295**	**1,291,848**	**1,135,163**	**1,029,822**	**366,200**	**1,386,789**	**7**

6101 FM HOUSEKPING & CUSTODIAL SVCS

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	688,584	761,003	761,003	0	0	0	100-
	SUBTOTAL ******************	688,584	761,003	761,003	0	0	0	100-
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	727,547	0	462,872	0
	SUBTOTAL ******************	0	0	0	727,547	0	462,872	0
	TOTAL REVENUES ******** **	**688,584**	**761,003**	**761,003**	**727,547**	**0**	**462,872**	**39-**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	367,062	474,485	359,798	453,752	0	502,736	5
10110	OVERTIME	3,209	2,970	4,676	4,930	0	4,930	65
10111	OVERTIME 1.0	0	30	0	0	0	0	100-
10115	SHIFT DIFFERENTIAL	8,179	12,100	7,771	12,480	0	12,480	3
10125	FAMILY HOLIDAY WORKED PREMIUM	0	30	0	50	0	50	66
10200	FICA	27,925	36,527	27,385	36,047	0	39,795	8
10300	HEALTH INSURANCE	74,080	102,348	81,296	103,608	0	103,608	1
10310	COUNTY HSA CONTRIBUTION	7,050	8,400	7,644	9,000	0	9,000	7
10325	DISABILITY INSURANCE	1,148	1,664	1,441	1,633	0	1,633	1-
10330	CNTY PD DEPENDENT PREM-HEALTH	5,756	6,894	8,343	9,595	0	9,595	39
10331	CNTY PD DEPENDENT PREM-DENTAL	230	257	307	257	0	257	0
10350	LIFE INSURANCE	759	864	743	1,080	0	1,080	25
10375	DENTAL INSURANCE	3,930	5,040	4,062	5,040	0	5,040	0
10400	WORKERS COMP	8,570	9,599	6,793	10,365	0	10,365	7
10500	401(A) MATCH PLAN	3,900	6,370	3,850	7,290	0	7,290	14
10510	CERF-EMPLOYER PD CONTRIBUTION	7,569	9,248	6,987	9,075	0	10,404	12
10600	UNEMPLOYMENT BENEFITS	320	0	0	0	0	0	0
	SUBTOTAL ******************	519,687	676,826	521,096	664,202	0	718,263	6
	MATERIALS & SUPPLIES							
23031	CUSTODIAL SUPPLIES	35,701	41,000	41,000	46,000	0	46,000	12
23300	UNIFORMS	1,007	150	189	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	2,500	4,640	7,500	4,040	0	4,040	12-
	SUBTOTAL ******************	39,208	45,790	48,689	50,040	0	50,040	9
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	855	4,075	4,075	4,175	0	4,175	2
37220	TRAVEL: TRAINING RELATED	1,241	1,000	0	1,800	0	1,800	80
	SUBTOTAL ******************	2,096	5,075	4,075	5,975	0	5,975	18
	UTILITIES							
48050	MOBILE DEVICE SERVICE	527	1,440	3,955	960	0	960	33-
48060	CELL PHONE/DATA-EMPLOYEE REIMB	0	0	0	0	5,400	5,400	0
	SUBTOTAL ******************	527	1,440	3,955	960	5,400	6,360	342
	VEHICLE EXPENSE							
59000	FUEL	556	1,140	1,140	1,380	0	1,380	21
59100	VEHICLE REPAIRS/MAINTENANCE	39	420	420	540	0	540	28
	SUBTOTAL ******************	595	1,560	1,560	1,920	0	1,920	23

	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	5,345	2,165	5,140	3,000	0	3,000	38
60150	PEST CONTROL	8,894	10,907	6,500	10,907	2,400	13,307	22
60200	EQUIP REPAIRS/MAINTENANCE	0	800	0	800	0	800	0
	SUBTOTAL ******************	14,239	13,872	11,640	14,707	2,400	17,107	23
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	2,000	0	2,000	0	2,000	0
	SUBTOTAL ******************	0	2,000	0	2,000	0	2,000	0
	OTHER							
83810	INTERFUND SERVICES USED	63	240	150	240	0	240	0
85710	TRAVEL-OTHER	0	180	0	180	0	180	0
86800	EMERGENCY	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL ******************	63	1,420	150	1,420	0	1,420	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	44,317	18,300	14,160	0	4,500	4,500	75-
91400	AUTO/TRUCKS	30,095	0	0	0	0	0	0
	SUBTOTAL ******************	74,412	18,300	14,160	0	4,500	4,500	75-
	TOTAL EXPENDITURES ***** ***	**650,827**	**766,283**	**605,325**	**741,224**	**12,300**	**807,585**	**5**

6102 FM PARKING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	110,728	62,952	80,995	0	0	0	100-
3569	OTHER FEES	5	25	0	25	0	25	0
	SUBTOTAL ******************	110,733	62,977	80,995	25	0	25	100-
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	76,732	0	38,299	0
	SUBTOTAL ******************	0	0	0	76,732	0	38,299	0
	TOTAL REVENUES ******** ***	**110,733**	**62,977**	**80,995**	**76,757**	**0**	**38,324**	**39-**
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	150	110	150	0	150	0
23035	REPAIR/MAINTENANCE SUPPLIES	868	650	790	900	0	900	38
26600	SIGNS & SIGN SUPPLIES	0	400	365	400	0	400	0
	SUBTOTAL ******************	868	1,200	1,265	1,450	0	1,450	21
	UTILITIES							
48200	ELECTRICITY	1,278	1,380	1,095	1,380	0	1,380	0
	SUBTOTAL ******************	1,278	1,380	1,095	1,380	0	1,380	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	1,000	0	1,000	0	1,000	0
60400	GROUNDS MAINTENANCE	98,768	20,000	0	15,000	0	15,000	25-
	SUBTOTAL ******************	98,768	21,000	0	16,000	0	16,000	24-
	CONTRACTUAL SERVICES							
71500	LEASE CHARGES (GASB 87)	32,108	33,240	33,225	34,392	11,835	46,227	39
71700	BUILDING & EQUIP RENTAL CHARGE	50	150	0	150	2,500	2,650	,666
	SUBTOTAL ******************	32,158	33,390	33,225	34,542	14,335	48,877	46
	OTHER							
86900	MISCELLANEOUS	8,922	9,025	9,025	9,025	0	9,025	0
	SUBTOTAL ******************	8,922	9,025	9,025	9,025	0	9,025	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	5,000	4,432	0	0	0	100-
	SUBTOTAL ******************	0	5,000	4,432	0	0	0	100-
	TOTAL EXPENDITURES ***** ***	**141,994**	**70,995**	**49,042**	**62,397**	**14,335**	**76,732**	**8**

Facilities Management

6103 FACILITIES SECURITY

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	65,772	65,150	65,166	56,763	125,923	91
10110	OVERTIME	0	1,500	2,229	4,930	0	4,930	228
10118	ON-CALL/CALL-BACK PAY	0	780	750	0	0	780	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	50	0	75	0	75	50
10200	FICA	0	5,064	5,197	5,368	4,342	10,076	98
10300	HEALTH INSURANCE	0	8,004	0	0	9,264	9,264	15
10310	COUNTY HSA CONTRIBUTION	0	1,200	0	0	0	0	100-
10325	DISABILITY INSURANCE	0	232	233	234	204	438	88
10350	LIFE INSURANCE	0	72	72	90	90	180	150
10375	DENTAL INSURANCE	0	420	0	0	420	420	0
10400	WORKERS COMP	0	1,263	1,986	1,542	1,249	2,791	120
10500	401(A) MATCH PLAN	0	650	600	607	650	1,257	93
10510	CERF-EMPLOYER PD CONTRIBUTION	0	1,292	1,314	1,303	1,135	2,634	103
10800	UNIFORM ALLOWANCE	0	0	0	0	300	600	0
	SUBTOTAL **********	0	86,299	77,531	79,315	74,417	159,368	85
	MATERIALS & SUPPLIES							
22005	MAILING FEES/PERMITS/RENTALS	0	165	166	200	0	200	21
23000	OFFICE SUPPLIES	0	3,000	3,000	3,200	0	3,200	6
23018	PRINTER SUPPLIES	0	1,500	1,500	1,500	0	1,500	0
23035	REPAIR/MAINTENANCE SUPPLIES	0	3,500	3,500	4,500	1,500	6,000	71
23300	UNIFORMS	0	200	200	0	0	0	100-
23810	UNTAGGED HARDWARE AND SOFTWARE	0	37,750	37,750	20,200	40,600	30,800	18-
23830	REPLC COMPUTER HARDWARE <$1000	0	2,000	0	2,000	0	2,000	0
23850	UNTAGGED EQUIPMENT & TOOLS	0	12,750	8,500	5,000	0	5,000	60-
	SUBTOTAL **********	0	60,865	54,616	36,600	42,100	48,700	20-
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	0	3,000	3,000	3,750	0	3,750	25
37220	TRAVEL: TRAINING RELATED	0	3,500	2,500	3,300	0	3,300	5-
	SUBTOTAL **********	0	6,500	5,500	7,050	0	7,050	8
	UTILITIES							
48000	TELEPHONES	0	0	50	0	0	0	0
48050	MOBILE DEVICE SERVICE	0	480	480	840	840	1,680	250
	SUBTOTAL **********	0	480	530	840	840	1,680	250
	VEHICLE EXPENSE							
59000	FUEL	0	1,000	600	600	840	1,440	44
59100	VEHICLE REPAIRS/MAINTENANCE	0	1,500	0	1,500	2,500	4,000	166
59105	TIRES	0	600	0	600	0	600	0
	SUBTOTAL **********	0	3,100	600	2,700	3,340	6,040	95
	EQUIP & BLDG MAINTENANCE							
60051	IT EQUIP SERVICE CONTRACT	0	7,080	6,696	11,000	0	11,000	55
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	0	30,000	30,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL **********	0	9,080	8,696	13,000	30,000	43,000	374
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	10,000	10,000	10,000	25,500	35,500	255
71100	OUTSOURCED SERVICES	0	3,500	3,500	5,000	0	5,000	42
71700	BUILDING & EQUIP RENTAL CHARGE	0	0	0	0	2,500	0	0
	SUBTOTAL **********	0	13,500	13,500	15,000	28,000	40,500	200
	OTHER							
83810	INTERFUND SERVICES USED	0	400	20	400	440	840	110
85710	TRAVEL-OTHER	0	100	0	500	0	500	400
86850	CONTINGENCY	0	0	0	0	0	14,000	0
	SUBTOTAL **********	0	500	20	900	440	15,340	**
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	1,800	1,800	0
91301	COMPUTER HARDWARE	0	36,000	34,786	0	0	0	100-
91400	AUTO/TRUCKS	0	0	0	0	45,000	45,000	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	14,000	14,000	0
92301	REPLC COMPUTER HDWR	0	2,000	0	0	0	0	100-
	SUBTOTAL **********	0	38,000	34,786	0	60,800	60,800	60
	TOTAL EXPENDITURES ***** **	**0**	**218,324**	**195,779**	**155,405**	**239,937**	**382,478**	**75**

Facilities Management

6104 FM GROUNDS MAINTENANCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	34	0	0	0	0
	SUBTOTAL **********	0	0	34	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	358,520	352,832	352,885	0	0	0	100-
	SUBTOTAL **********	358,520	352,832	352,885	0	0	0	100-
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	567,195	0	435,837	0
3890	MISCELLANEOUS	0	0	633	0	0	0	0
	SUBTOTAL **********	0	0	633	567,195	0	435,837	0
	OTHER FINANCING SOURCES							
3942	TRADE-IN ALLOWNCE ON CAP ASSET	0	500	0	0	0	0	100-
	SUBTOTAL **********	0	500	0	0	0	0	100-
	TOTAL REVENUES ******** **	**358,520**	**353,332**	**353,552**	**567,195**	**0**	**435,837**	**23**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	158,456	177,363	174,590	174,512	39,312	225,493	27
10110	OVERTIME	3,061	2,300	3,558	4,350	0	4,350	89
10111	OVERTIME 1.0	0	200	0	0	0	0	100-
10125	FAMILY HOLIDAY WORKED PREMIUM	0	200	0	350	0	350	75
10200	FICA	12,036	13,415	13,014	13,709	3,007	17,610	31
10300	HEALTH INSURANCE	22,824	26,532	35,796	35,796	9,264	45,060	69
10310	COUNTY HSA CONTRIBUTION	1,200	1,200	1,200	1,500	0	1,500	25
10325	DISABILITY INSURANCE	509	622	611	628	142	770	23
10330	CNTY PD DEPENDENT PREM-HEALTH	2,044	3,292	7,683	10,975	0	10,975	233
10331	CNTY PD DEPENDENT PREM-DENTAL	64	110	258	257	0	257	133
10350	LIFE INSURANCE	269	288	288	360	90	450	56
10375	DENTAL INSURANCE	1,156	1,260	1,680	1,680	420	2,100	66
10400	WORKERS COMP	2,894	3,345	3,683	3,934	865	4,799	43
10500	401(A) MATCH PLAN	2,025	2,080	1,800	2,430	650	3,080	48
10510	CERF-EMPLOYER PD CONTRIBUTION	3,238	3,457	3,394	3,490	786	4,604	33
10800	UNIFORM ALLOWANCE	400	800	800	0	300	1,500	87
	SUBTOTAL **********	210,176	236,464	248,355	253,971	54,836	322,898	37
	MATERIALS & SUPPLIES							
23035	REPAIR/MAINTENANCE SUPPLIES	11,725	17,638	17,638	16,100	2,500	18,600	5
23300	UNIFORMS	585	0	0	0	0	0	0
23850	UNTAGGED EQUIPMENT & TOOLS	2,189	3,600	3,600	4,100	0	4,100	13
23855	UNTAGGED FURNITURE/FIXTURES	151	10,000	5,073	3,500	0	3,500	65-
26300	MATERIAL & CHEMICAL SUPP.	7,266	11,150	11,150	11,150	5,000	16,150	44
26600	SIGNS & SIGN SUPPLIES	0	75	0	75	0	75	0
	SUBTOTAL **********	21,916	42,463	37,461	34,925	7,500	42,425	0
	DUES TRAVEL & TRAINING							
37200	REGISTRATION	1,036	3,525	1,348	2,050	0	2,050	41-
37220	TRAVEL: TRAINING RELATED	1,170	1,300	0	2,500	0	2,500	92
	SUBTOTAL **********	2,206	4,825	1,348	4,550	0	4,550	6-
	UTILITIES							
48050	MOBILE DEVICE SERVICE	2,659	3,360	2,868	4,800	900	5,700	69
48200	ELECTRICITY	107	108	110	108	0	108	0
	SUBTOTAL **********	2,766	3,468	2,978	4,908	900	5,808	67
	VEHICLE EXPENSE							
59000	FUEL	6,153	8,760	7,506	8,760	1,800	10,560	20
59100	VEHICLE REPAIRS/MAINTENANCE	3,233	2,800	5,500	2,800	300	3,100	10
59105	TIRES	684	1,000	235	1,000	0	1,000	0
	SUBTOTAL **********	10,070	12,560	13,241	12,560	2,100	14,660	17
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	797	2,000	2,000	2,000	0	2,000	0
60400	GROUNDS MAINTENANCE	5,487	19,000	18,000	5,500	0	5,500	71-
	SUBTOTAL **********	6,284	21,000	20,000	7,500	0	7,500	64-

Facilities Management

	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	5,800	3,165	14,300	0	14,300	146
71700	BUILDING & EQUIP RENTAL CHARGE	2,192	6,000	6,415	2,000	2,500	4,500	25-
	SUBTOTAL **********	2,192	11,800	9,580	16,300	2,500	18,800	59
	OTHER							
83810	INTERFUND SERVICES USED	1,784	1,240	1,195	1,240	600	1,840	48
86800	EMERGENCY	0	3,000	0	3,000	0	3,000	0
	SUBTOTAL **********	1,784	4,240	1,195	4,240	600	4,840	14
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	1,533	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	25,472	5,000	4,529	0	115,000	115,000	,200
91400	AUTO/TRUCKS	0	0	0	0	50,000	50,000	0
92300	REPLCMENT MACH & EQUIP	0	20,512	20,982	0	0	0	100-
92400	REPLCMENT AUTO/TRUCKS	47,911	0	0	0	0	0	0
	SUBTOTAL **********	74,916	25,512	25,511	0	165,000	165,000	547
	TOTAL EXPENDITURES *****	**332,310**	**362,332**	**359,669**	**338,954**	**233,436**	**586,481**	**62**

6105 FM ADMINISTRATION

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	244,532	290,276	287,260	270,192	0	310,232	6
10110	OVERTIME	560	0	1,350	1,100	0	1,100	0
10200	FICA	18,260	21,861	21,646	20,753	0	23,817	8
10300	HEALTH INSURANCE	27,678	34,536	35,796	35,796	0	35,796	3
10310	COUNTY HSA CONTRIBUTION	1,600	2,400	1,200	1,500	0	1,500	37-
10325	DISABILITY INSURANCE	777	1,028	1,009	972	0	972	5-
10330	CNTY PD DEPENDENT PREM-HEALTH	3,139	3,292	3,293	0	0	0	100-
10331	CNTY PD DEPENDENT PREM-DENTAL	195	368	369	257	0	257	30-
10350	LIFE INSURANCE	240	288	288	360	0	360	25
10375	DENTAL INSURANCE	1,398	1,680	1,680	1,680	0	1,680	0
10400	WORKERS COMP	3,111	3,800	4,567	3,974	0	3,974	4
10500	401(A) MATCH PLAN	1,575	2,080	1,800	2,430	0	2,430	16
10510	CERF-EMPLOYER PD CONTRIBUTION	4,902	5,715	5,557	5,403	0	6,227	8
10800	UNIFORM ALLOWANCE	0	0	0	0	160	0	0
	SUBTOTAL **********	307,967	367,324	365,815	344,417	160	388,345	6
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	686	600	600	800	0	800	33
23300	UNIFORMS	1,834	5,540	1,000	7,830	4,100	7,830	41
23850	UNTAGGED EQUIPMENT & TOOLS	251	200	50	400	0	400	100
23855	UNTAGGED FURNITURE/FIXTURES	315	0	0	0	0	0	0
	SUBTOTAL **********	3,086	6,340	1,650	9,030	4,100	9,030	42
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	494	0	1,094	2,250	0	2,250	0
37200	REGISTRATION	1,462	10,500	10,500	9,000	0	9,000	14-
37220	TRAVEL: TRAINING RELATED	3,286	5,700	4,620	6,600	0	6,600	15
	SUBTOTAL **********	5,242	16,200	16,214	17,850	0	17,850	10
	UTILITIES							
48000	TELEPHONES	126	240	190	300	0	300	25
48050	MOBILE DEVICE SERVICE	2,357	3,360	3,048	3,600	0	3,600	7
	SUBTOTAL **********	2,483	3,600	3,238	3,900	0	3,900	8
	VEHICLE EXPENSE							
59000	FUEL	0	0	0	0	400	400	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	0	300	300	0
	SUBTOTAL **********	0	0	0	0	700	700	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	127	250	250	250	0	250	0
	SUBTOTAL **********	127	250	250	250	0	250	0

	OTHER							
83810	INTERFUND SERVICES USED	0	0	0	0	540	540	0
85710	TRAVEL-OTHER	33	1,440	0	1,440	0	1,440	0
	SUBTOTAL **********	33	1,440	0	1,440	540	1,980	38
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	8,916	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	0	5,500	5,500	0
91400	AUTO/TRUCKS	0	0	0	0	60,000	60,000	0
	SUBTOTAL **********	8,916	0	0	0	65,500	65,500	0
	TOTAL EXPENDITURES ***** **	**327,854**	**395,154**	**387,167**	**376,887**	**71,000**	**487,555**	**23**

6108 FM CONSTRUCTION MANAGEMENT

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86850	CONTINGENCY	0	92,072	0	0	0	92,072	0
	SUBTOTAL **********	0	92,072	0	0	0	92,072	0
	TOTAL EXPENDITURES ***** **	**0**	**92,072**	**0**	**0**	**0**	**92,072**	**0**

Decimal values have been truncated.

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240, 6250

Mission

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to systematically set aside monies each year to pay for future major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center, lessee of the County-owned facility. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility related capital repair and replacement expenditures for County-owned buildings not accounted for within another CRR fund.

- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)

- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)

- Capital Repairs and Replacements-Road and Bridge Maintenance Operations Facilities (Fund 624; Dept. No. 6240)

- Capital Repair and Replacements-Emergency Communications Center (Fund 625: Dept. No. 6250)

Capital Repairs and Replacements Fund – County (620): This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities except for the Health Facility and Road and Bridge Maintenance Operations facilities. Repairs or replacements having a cost of $20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100) or Road and Bridge Maintenance Operations (see Dept. No. 2040). These thresholds are subject to periodic review and change through the annual budget process.

Long range planning is achieved through the development and periodic review of the Long-range Capital Repairs and Replacements Plan developed by Facilities Management. Expenditures from the fund must be approved by the Commission through the annual budget process.

The Capital Repairs and Replacements Fund does NOT cover:

- The cost of routine maintenance and repair items; these are funded through the Facilities Management annual operating budget.
- The cost associated with the correction of defects attributable to design, manufacture, initial construction, or installation. These costs should be

charged to the same funding source as used for initial acquisition. Costs associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.

- The cost associated with periodic maintenance for items such as painting, caulking, striping, power-washing, etc.; these are funded through the Facilities Management annual operating budget.
- The cost of replacing equipment used in the day-to-day operations of a given department (vehicles, tools, equipment, etc.).
- The cost of small-scale carpet replacements such as specific and isolated rooms or hallways which fall below the established cost threshold. The cost of such replacement is funded through the Facilities Management annual operating budget.
- The cost of repair and replacement associated with the Public Works production facilities (i.e., salt storage facility, sign shop, etc.); these are funded through the Public Works annual budget.
- The cost associated with new facility construction.
- The cost associated with improvement and/or expansion of existing facilities.
- The cost associated with total replacement and/or renovation of existing facilities.
- Inter-fund borrowing from the Capital Repairs and Replacements Fund.

Capital Repairs and Replacements Fund – Family Health Center (622) and Capital Repairs and Replacements Fund – Health Department (623): The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the portion which houses FHC. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain maintenance and repairs costs are the responsibility of each owner rather than the responsibility of the condo association. The County has established two separate CRR funds to accumulate and account for resources to be used to pay for such owner costs for which the County is responsible.

Capital Repairs and Replacements Fund – Public Works (624): This CRR fund receives an internal service fee charged to the Road and Bridge Maintenance Operations annual operating budget. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Road and Bridge Maintenance Operations facilities.

Capital Repairs and Replacement Fund – Emergency Communications Center (625): This CRR fund receives an internal service fee charged to the 911/Emergency Management Sales Tax Fund. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Emergency Communications Center (ECC).

Capital Repairs and Replacement

Budget Highlights

Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200): The budget includes repairs to the courthouse exterior; replacement of the health department HVAC units; and repairs to the Road and Bridge salt facility.

There was an increase in the cost per square foot the county is putting in fund 620 for FY 2026. The cost per square foot is increasing from $2.54 in FY 2025 to $2.61 for FY 2026. This will bring in an additional $115,115 of revenue annually to the fund. There are also 3 new buildings contributing to the Capital R&R fund starting in 2026. The Sheriff Indoor Shooting Range, Sheriff Training Center, and the Childcare facility will contribute an additional $183,069 to the fund in 2026. The total amount contributed to the fund in 2026 will be $897,834. This will increase the fund balance in 2026 with only $500,000 budgeted for expenditures in 2026.

Annual Budget

6200 CAPITAL R&R - GENERAL

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	425,193	599,651	599,651	0	0	0	100-
	SUBTOTAL **********	425,193	599,651	599,651	0	0	0	100-
	INTEREST							
3711	INT-OVERNIGHT	8,323	3,960	9,955	3,960	0	3,960	0
3712	INT-LONG TERM INVEST	20,594	26,210	29,540	26,210	0	26,210	0
3798	INC/DEC IN FV OF INVESTMENTS	48,466	0	0	0	0	0	0
	SUBTOTAL **********	77,383	30,170	39,495	30,170	0	30,170	0
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	791,095	0	791,095	0
	SUBTOTAL **********	0	0	0	791,095	0	791,095	0
	TOTAL REVENUES ******** **	**502,576**	**629,821**	**639,146**	**821,265**	**0**	**821,265**	**30**
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	97,192	150,000	1	0	120,000	80,000	46-
60200	EQUIP REPAIRS/MAINTENANCE	0	888,000	490,880	0	505,000	235,000	73-
60400	GROUNDS MAINTENANCE	39,743	50,000	50,000	0	135,000	60,000	20
	SUBTOTAL **********	136,935	1,088,000	540,881	0	760,000	375,000	66-
	OTHER							
86850	CONTINGENCY	0	0	0	0	125,000	395,000	0
86910	PY ENCUMBRANCES NOT USED	-34,396	0	0	0	0	0	0
	SUBTOTAL **********	-34,396	0	0	0	125,000	395,000	0
	TOTAL EXPENDITURES ***** **	**102,539**	**1,088,000**	**540,881**	**0**	**885,000**	**770,000**	**29-**

6220 CAPITAL R&R - FAMILY HLTH CNTR

622 CAPITAL R & R-FAMILY HLTH CTR

		2025	2026	2026	2026	%CHG FROM

Capital Repairs and Replacement

ACCT	DESCRIPTION	2024 ACTUAL	BUDGET + REVISIONS	2025 ESTIMATED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	30,000	8,521	23,521	0	0	0	100-
	SUBTOTAL **********	30,000	8,521	23,521	0	0	0	100-
	INTEREST							
3711	INT-OVERNIGHT	275	80	119	80	0	80	0
3712	INT-LONG TERM INVEST	670	1,100	350	200	0	200	81-
3798	INC/DEC IN FV OF INVESTMENTS	1,408	0	0	0	0	0	0
	SUBTOTAL **********	2,353	1,180	469	280	0	280	76-
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	7,031	7,031	7,031	7,031	0	7,031	0
	SUBTOTAL **********	7,031	7,031	7,031	7,031	0	7,031	0
	TOTAL REVENUES ******** **	**39,384**	**16,732**	**31,021**	**7,311**	**0**	**7,311**	**56-**
	MATERIALS & SUPPLIES							
23035	REPAIR/MAINTENANCE SUPPLIES	0	100	0	100	0	100	0
	SUBTOTAL **********	0	100	0	100	0	100	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	100	0	100	0	100	0
60200	EQUIP REPAIRS/MAINTENANCE	85,800	25,000	23,660	10,000	0	10,000	60-
	SUBTOTAL **********	85,800	25,100	23,660	10,100	0	10,100	60-
	CONTRACTUAL SERVICES							
71100	OUTSOURCED SERVICES	0	8,521	5,872	0	0	0	100-
	SUBTOTAL **********	0	8,521	5,872	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**85,800**	**33,721**	**29,532**	**10,200**	**0**	**10,200**	**70-**

6230 CAPITAL R&R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	160	100	180	100	0	100	0
3712	INT-LONG TERM INVEST	395	300	532	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	930	0	0	0	0	0	0
	SUBTOTAL **********	1,485	400	712	400	0	400	0
	TOTAL REVENUES ******** **	**1,485**	**400**	**712**	**400**	**0**	**400**	**0**

6240 CAPITAL R&R - R&B

624 CAPITAL R & R - ROAD & BRIDGE

		2024	2025 BUDGET +	2025	2026 CORE	2026 SUPPLEMENTAL	2026 ADOPTED	%CHG FROM PY

Capital Repairs and Replacement

ACCT	DESCRIPTION	ACTUAL	REVISIONS	ESTIMATED	REQUEST	REQUEST	BUDGET	BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	873,845	305,310	305,310	105,310	0	105,310	65-
	SUBTOTAL **********	873,845	305,310	305,310	105,310	0	105,310	66-
	INTEREST							
3711	INT-OVERNIGHT	8,825	6,870	12,445	6,870	0	6,870	0
3712	INT-LONG TERM INVEST	23,009	25,350	27,114	25,350	0	25,350	0
3798	INC/DEC IN FV OF INVESTMENTS	60,117	0	0	0	0	0	0
	SUBTOTAL **********	91,951	32,220	39,559	32,220	0	32,220	0
	TOTAL REVENUES ******** **	**965,796**	**337,530**	**344,869**	**137,530**	**0**	**137,530**	**59-**
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	0	0	30,000	0
	SUBTOTAL **********	0	0	0	0	0	30,000	0
	FIXED ASSET ADDITIONS							
92200	REPLACEMENT BLDGS & IMPRV	0	860,000	56,750	0	0	0	100-
92700	REPLC GROUNDS IMPROVEMENT	60,062	1,573,000	1,323,895	0	0	0	100-
	SUBTOTAL **********	60,062	2,433,000	1,380,645	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**60,062**	**2,433,000**	**1,380,645**	**0**	**0**	**30,000**	**99-**

6250 CAPITAL R&R - ECC&SUPPORT BLDG

625 CAPITAL R & R - ECC

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	79,484	109,723	109,723	0	0	0	100-
	SUBTOTAL **********	79,484	109,723	109,723	0	0	0	100-
	INTEREST							
3711	INT-OVERNIGHT	1,603	10	2,180	2,200	0	2,200	0
3712	INT-LONG TERM INVEST	4,003	130	6,480	6,500	0	6,500	,900
3798	INC/DEC IN FV OF INVESTMENTS	9,456	0	0	0	0	0	0
	SUBTOTAL **********	15,062	140	8,660	8,700	0	8,700	**
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	106,740	0	106,740	0
	SUBTOTAL **********	0	0	0	106,740	0	106,740	0
	TOTAL REVENUES ******** **	**94,546**	**109,863**	**118,383**	**115,440**	**0**	**115,440**	**5**

Decimal values have been truncated.

Building Utilities

Department Numbers 6210, 6211, 6212, 6215

Mission

The Building Utilities Fund accounts for building utilities for those buildings where multiple offices occupy the facility and include the Government Center, the Courthouse, the Johnson Building and the Boone County Annex. Revenues are derived from internal service fees.

Utility costs for all other county facilities are accounted for within each respective operating budget (Sheriff/Corrections, Juvenile Justice Center, Alternative Sentencing Center, and Road and Bridge Maintenance Operations).

A fund statement is included in the Fund Statements tab section of this document.

Budget Highlights

The FY 2026 budget changed the revenue account for internal service charges from account 3530 to account 3812.

Annual Budget

6210 UTILITIES-GOVERNMENT CENTER

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	153,379	153,379	153,379	0	0	0	100-
	SUBTOTAL **********	153,379	153,379	153,379	0	0	0	100-
	INTEREST							
3711	INT-OVERNIGHT	1,299	325	1,515	325	0	325	0
3712	INT-LONG TERM INVEST	3,230	4,635	4,480	4,635	0	4,635	0
3798	INC/DEC IN FV OF INVESTMENTS	7,838	0	0	0	0	0	0
	SUBTOTAL **********	12,367	4,960	5,995	4,960	0	4,960	0
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	156,668	0	156,668	0
	SUBTOTAL **********	0	0	0	156,668	0	156,668	0
	TOTAL REVENUES ******** **	**165,746**	**158,339**	**159,374**	**161,628**	**0**	**161,628**	**2**
	UTILITIES							
48100	NATURAL GAS	33,054	30,665	33,090	34,741	0	34,741	13
48200	ELECTRICITY	107,468	115,760	103,579	108,760	0	108,760	6-
48300	WATER	2,153	2,161	2,257	2,280	0	2,280	5
48400	SOLID WASTE	4,486	4,486	4,486	4,486	0	4,486	0
48500	STORM WATER UTILITY	340	340	340	340	0	340	0
48600	SEWER USE	2,041	2,040	2,065	2,105	0	2,105	3
	SUBTOTAL **********	149,542	155,452	145,817	152,712	0	152,712	2-
	TOTAL EXPENDITURES ***** **	**149,542**	**155,452**	**145,817**	**152,712**	**0**	**152,712**	**2-**

Building Utilities

6211 UTILITIES-COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	245,976	245,976	245,976	0	0	0	100-
	SUBTOTAL **********	245,976	245,976	245,976	0	0	0	100-
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	276,747	0	276,747	0
	SUBTOTAL **********	0	0	0	276,747	0	276,747	0
	TOTAL REVENUES ******** **	**245,976**	**245,976**	**245,976**	**276,747**	**0**	**276,747**	**13**
	UTILITIES							
48100	NATURAL GAS	40,415	36,440	40,795	42,835	0	42,835	17
48200	ELECTRICITY	184,083	188,340	201,565	211,645	0	211,645	12
48300	WATER	5,040	4,275	8,000	6,000	0	6,000	40
48400	SOLID WASTE	6,768	6,768	6,769	6,769	0	6,769	0
48500	STORM WATER UTILITY	909	910	910	910	0	910	0
48600	SEWER USE	3,657	3,360	3,075	3,165	0	3,165	5-
	SUBTOTAL **********	240,872	240,093	261,114	271,324	0	271,324	13
	TOTAL EXPENDITURES ***** **	**240,872**	**240,093**	**261,114**	**271,324**	**0**	**271,324**	**13**

6212 UTILITIES-JOHNSON BUILDING

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	19,513	19,513	19,513	0	0	0	100-
	SUBTOTAL **********	19,513	19,513	19,513	0	0	0	100-
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	21,175	0	21,175	0
	SUBTOTAL **********	0	0	0	21,175	0	21,175	0
	TOTAL REVENUES ******** **	**19,513**	**19,513**	**19,513**	**21,175**	**0**	**21,175**	**9**
	UTILITIES							
48100	NATURAL GAS	2,811	2,315	3,330	3,495	0	3,495	50
48200	ELECTRICITY	13,132	14,960	12,270	12,885	0	12,885	13-
48300	WATER	529	515	585	605	0	605	17
48400	SOLID WASTE	841	841	842	842	0	842	0
48500	STORM WATER UTILITY	818	818	819	819	0	819	0
48600	SEWER USE	404	385	426	430	0	430	11
	SUBTOTAL **********	18,535	19,834	18,272	19,076	0	19,076	4-
	TOTAL EXPENDITURES ***** **	**18,535**	**19,834**	**18,272**	**19,076**	**0**	**19,076**	**4-**

6215 UTILITIES-BOONE ANNEX

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	14,746	14,746	14,746	0	0	0	100-
	SUBTOTAL **********	14,746	14,746	14,746	0	0	0	100-
	MISCELLANEOUS							
3812	FM INTERNAL SERVICES PROVIDED	0	0	0	8,087	0	8,087	0
	SUBTOTAL **********	0	0	0	8,087	0	8,087	0
	TOTAL REVENUES ******** **	**14,746**	**14,746**	**14,746**	**8,087**	**0**	**8,087**	**45-**

Building Utilities

UTILITIES							
48100 NATURAL GAS	1,228	940	1,360	1,430	0	1,430	52
48200 ELECTRICITY	14,127	16,825	16,310	17,125	0	17,125	1
48300 WATER	302	335	325	335	0	335	0
48450 SOLID WASTE - RECYCLING	266	267	267	267	0	267	0
48500 STORM WATER UTILITY	163	163	163	163	0	163	0
48600 SEWER USE	220	228	245	245	0	245	7
SUBTOTAL ******************	16,306	18,758	18,670	19,565	0	19,565	4
TOTAL EXPENDITURES ***** **	**16,306**	**18,758**	**18,670**	**19,565**	**0**	**19,565**	**4**

Decimal values have been truncated.

Childcare Center Operations

Department Number 6500

Mission

This budget reflects the operations of the County's new Childcare Center. The mission of the Public Safety Childcare Center is to provide high-quality, accessible, and affordable childcare and early childhood education programing to children of Boone County Government's first-responder community. The Public Safety Childcare Center intends to open its doors to receive its first children in FY 2026.

Budget Highlights

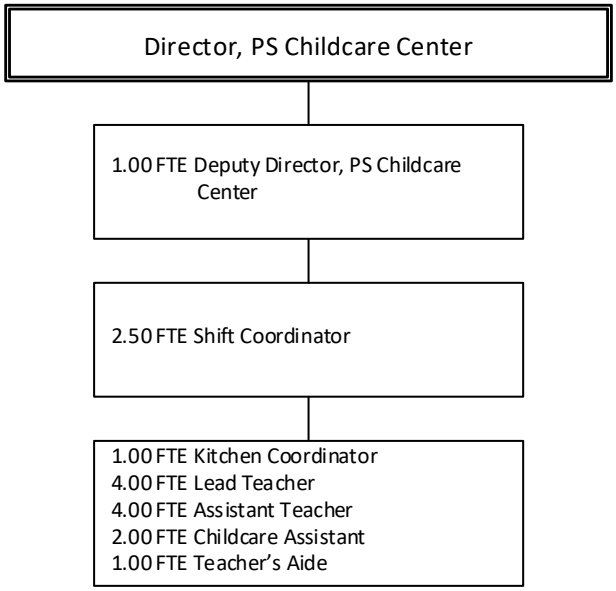
This budget was established in FY 2025 for the operations of the new Childcare Center. Construction for the center will not be completed until late 2026. The FY 2026 budget reflects a full year of anticipated operating expenses, therefore we anticipate there to be lapse in appropriations.

Personnel Detail

Position Title	2024 Full-time Equivalent	2025 Full-time Equivalent	2026 Full-time Equivalent	2025-2026 Change
Director, PS Childcare Center	-	1.00	1.00	-
Deputy Dir, PS Childcare Ctr	-	-	1.00	1.00
Shift Coordinator	-	-	2.50	2.50
Kitchen Coordinator	-	-	1.00	1.00
Lead Teacher	-	-	4.00	4.00
Assistant Teacher	-	-	4.00	4.00
Childcare Assistant	-	-	2.00	2.00
Teacher's Aide	-	-	1.00	1.00
Total FTEs	-	1.00	16.50	15.50

Child Care Center Operations
Dept. No. 6500

Organizational Chart



Annual Budget

6500 CHILDCARE CENTER OPERATIONS

650 CHILDCARE CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	0	120,000	120,000	0	0	2,400,000	,900
	SUBTOTAL **********	0	120,000	120,000	0	0	2,400,000	**
	TOTAL REVENUES ******** **	**0**	**120,000**	**120,000**	**0**	**0**	**2,400,000**	**
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	46,452	46,044	85,758	658,144	748,853	,512
10111	OVERTIME 1.0	0	0	0	0	0	1,000	0
10125	FAMILY HOLIDAY WORKED PREMIUM	0	0	0	1,000	0	1,000	0
10200	FICA	0	3,554	3,508	6,637	48,683	55,775	,469
10300	HEALTH INSURANCE	0	5,018	0	0	120,432	120,432	,300
10325	DISABILITY INSURANCE	0	167	167	308	2,019	2,327	,293
10350	LIFE INSURANCE	0	39	39	90	1,170	1,260	,130
10375	DENTAL INSURANCE	0	228	0	0	5,460	5,460	,294
10400	WORKERS COMP	0	1,421	0	2,452	4,381	6,833	380
10500	401(A) MATCH PLAN	0	325	325	607	8,450	9,057	,686
10510	CERF-EMPLOYER PD CONTRIBUTION	0	929	921	1,715	11,224	13,078	,307
	SUBTOTAL **********	0	58,133	51,004	98,567	859,963	965,075	**

Child Care Center Operations
Dept. No. 6500

	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	2,000	0	2,000	0	2,000	0
23001	PRINTED MATERIALS	0	0	66	0	0	0	0
23030	KITCHEN SUPPLIES	0	0	0	1,500	0	1,500	0
23031	CUSTODIAL SUPPLIES	0	0	0	2,000	0	2,000	0
23350	SPECIAL PROGRAM SUPPLIES	0	0	0	3,000	0	3,000	0
23400	FOOD	0	0	0	25,000	0	25,000	0
23820	COMPUTER HARDWARE <$1000	0	1,450	1,085	0	0	0	100-
23850	UNTAGGED EQUIPMENT & TOOLS	0	650	223	0	0	0	100-
	SUBTOTAL ******************	0	4,100	1,374	33,500	0	33,500	717
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTIFCTN/LICENSE	0	0	0	430	0	430	0
37200	REGISTRATION	0	25	0	3,200	0	3,200	0
37220	TRAVEL: TRAINING RELATED	0	0	0	8,000	0	8,000	0
	SUBTOTAL ******************	0	25	0	11,630	0	11,630	**
	UTILITIES							
48000	TELEPHONES	0	72	0	144	0	144	100
48100	NATURAL GAS	0	0	0	1,200	0	1,200	0
48200	ELECTRICITY	0	0	0	14,400	0	14,400	0
48300	WATER	0	0	0	360	0	360	0
48400	SOLID WASTE	0	0	0	1,800	0	1,800	0
48600	SEWER USE	0	0	0	420	0	420	0
	SUBTOTAL ******************	0	72	0	18,324	0	18,324	**
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	1,400	0	1,400	0
	SUBTOTAL ******************	0	0	0	1,400	0	1,400	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	2	0	0	0	0
70100	SOFTWARE SUBSCRIPTIONS	0	1,222	573	1,080	0	1,080	11-
71100	OUTSOURCED SERVICES	0	28,150	28,150	0	0	0	100-
	SUBTOTAL ******************	0	29,372	28,725	1,080	0	1,080	96-
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	0	0	0	52,447	0	52,447	0
84010	RECEPTION/MEETINGS	0	0	0	1,000	0	1,000	0
85710	TRAVEL-OTHER	0	0	0	700	0	700	0
86300	TESTING	0	0	0	1,000	0	1,000	0
86850	CONTINGENCY	0	24,498	0	0	0	0	100-
	SUBTOTAL ******************	0	24,498	0	55,147	0	55,147	125
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	3,800	3,420	0	0	0	100-
	SUBTOTAL ******************	0	3,800	3,420	0	0	0	100-
	TOTAL EXPENDITURES ***** **	**0**	**120,000**	**84,523**	**219,648**	**859,963**	**1,086,156**	**805**

Decimal values have been truncated.

BCSO RTC Non-Departmental

Department Number 6600

Mission

The County Auditor administers this budget. It reflects revenues and expenditures that are not directly related to specific operating departments or programs. This budget includes appropriations for debt service payments for long-term debt being retired through annual appropriations.

Budget Highlights

The FY 2026 budget includes appropriations for a $1.6M operating transfer from the General Fund and a $645,000 operating transfer from the Law Enforcement Sales Tax Fund to establish a reserve.

Annual Budget

6600 BCSO RTC NON-DEPARTMENTAL

660 BCSO REGIONAL TRAINING CENTER

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
3813	ENTERPRISE CHARGE	0	0	0	0	0	1,600,000	0
	SUBTOTAL **********	0	0	0	0	0	1,600,000	0
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	0	0	0	0	0	645,000	0
	SUBTOTAL **********	0	0	0	0	0	645,000	0
	TOTAL REVENUES ******** **	**0**	**0**	**0**	**0**	**0**	**2,245,000**	**0**
	OTHER							
83920	OTO: TO DEBT SERVICE FUND	0	0	0	720,775	0	720,775	0
	SUBTOTAL **********	0	0	0	720,775	0	720,775	0
	TOTAL EXPENDITURES ***** **	**0**	**0**	**0**	**720,775**	**0**	**720,775**	**0**

Decimal values have been truncated.

George Spencer Trust

Department Number 7200

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently $32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

Budget Highlights

Appropriations provide funding for educational scholarships as outlined in the trust agreement.

Annual Budget

7200 GEORGE SPENCER TRUST

720 GEORGE SPENCER TRUST

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	155	20	168	75	0	75	275
3712	INT-LONG TERM INVEST	382	410	483	410	0	410	0
3798	INC/DEC IN FV OF INVESTMENTS	895	0	0	0	0	0	0
	SUBTOTAL **********	1,432	430	651	485	0	485	13
	TOTAL REVENUES ******** **	**1,432**	**430**	**651**	**485**	**0**	**485**	**13**
	OTHER							
83150	SCHOLARSHIPS	604	1,000	686	700	0	700	30-
	SUBTOTAL **********	604	1,000	686	700	0	700	30-
	TOTAL EXPENDITURES ***** **	**604**	**1,000**	**686**	**700**	**0**	**700**	**30-**

Decimal values have been truncated.

Union Cemetery Maintenance Trust

Department Number 7210

Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus; however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

Budget Highlights

Limited appropriations have been budgeted for several years because the spendable resources in the fund have been insufficient to accomplish even basic maintenance, mowing, and upkeep.

During 2017, the County Commission authorized its Facilities Management Department to utilize County staff to provide minimal maintenance until such time that the trust fund has adequate resources to pay for mowing.

Annual Budget

7210 UNION CEMETERY MAINTENANCE

721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	28	4	30	20	0	20	400
3712	INT-LONG TERM INVEST	70	75	91	75	0	75	0
3798	INC/DEC IN FV OF INVESTMENTS	166	0	0	0	0	0	0
	SUBTOTAL **********	264	79	121	95	0	95	20
	TOTAL REVENUES ******** **	**264**	**79**	**121**	**95**	**0**	**95**	**20**

Decimal values have been truncated.

Rocky Fork Cemetery Trust

Department Number 7230

Mission

This budget accounts for the trust fund resources held and invested by the County for maintenance of the Rock Fork Cemetery Trust. The County was named trustee of the trust in 2007. The trust agreement restricts funds to the upkeep of the cemetery, but there is no provision for a trust corpus.

Budget Highlights

The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

Annual Budget

7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

ACCT	DESCRIPTION	2024 ACTUAL	2025 BUDGET + REVISIONS	2025 ESTIMATED	2026 CORE REQUEST	2026 SUPPLEMENTAL REQUEST	2026 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	171	30	140	30	0	30	0
3712	INT-LONG TERM INVEST	418	680	422	680	0	680	0
3798	INC/DEC IN FV OF INVESTMENTS	977	0	0	0	0	0	0
	SUBTOTAL **********	1,566	710	562	710	0	710	0
	TOTAL REVENUES ******** **	**1,566**	**710**	**562**	**710**	**0**	**710**	**0**
	OTHER							
83815	FACILITIES INTERNAL SERVC CHRG	10,756	9,174	9,174	11,870	0	11,870	29
	SUBTOTAL **********	10,756	9,174	9,174	11,870	0	11,870	29
	TOTAL EXPENDITURES ***** **	**10,756**	**9,174**	**9,174**	**11,870**	**0**	**11,870**	**29**

Decimal values have been truncated.

COUNTY OF BOONE
MISSOURI

Capital Project Budgets—

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

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

Capital Projects

Capital Improvement Planning Process

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

Ten Year History

The design process for the new facility concluded in 2014 and the County issued bonds in early 2015 to finance construction of the Emergency Communications Center (ECC). Principal and interest payments on the bonds are paid from the proceeds of the sales tax. Funding for technology is provided through sales tax proceeds with no need for borrowing. The County established a capital project fund, *ECC Construction Project*, to account for all financial activity pertaining to this project. The facility was completed in 2016; radio and technology were substantially completed in 2019.

During 2017, the County Commission contracted for a needs assessment pertaining to work and storage space needs for emergency communications radio network operations, emergency management, and evidence storage for the Prosecuting Attorney's Office. The design work was approved in 2018 and funding for the project was included in the 2019 budget. The bid was awarded in 2019 and construction concluded late-2020.

The 2018 budget included funding for a needs assessment for the Road & Bridge facility located on Tom Bass Road. Fiscal year 2019 budget transferred funding from the Road and Bridge Fund to a capital project fund for architectural design and construction costs. The design phase was completed in 2021, and construction began in 2022. The anticipated project completion date is set for 2025.

During 2020, the County Commission authorized architectural services to evaluate the security and social-distancing barriers of offices located on the first floor of the Government Center. The offices located on the first floor include the Collector of Revenue, the Recorder of Deeds, and the County Assessor. The project was financed with transfers from the Record Preservation Fund, the Tax Maintenance Fund, and the Assessment Fund into a capital project fund. The project was completed in 2022.

Durning 2024, the County Commission authorized the construction of a Regional Law Enforcement Training Center. This project will be funded through a combination of bond proceeds, State funding, 911 sales tax revenue, and Prop L allocations. The County established a capital project fund, *Law Enforcement Training Center*, to account for all financial activity pertaining to this project.

Capital Project Budgets cont'd

During 2024, the County Commission approved the construction of a Public Safety Childcare Center, located adjacent to the Regional Law Enforcement Training Center. This facility will provide essential childcare services to support 911 and law enforcement employees. Funding for the project will come from a combination of State funding and Prop L allocations.

In 2024, the County Commission authorized the establishment of a dedicated Capital Projects Fund for Road & Bridge initiatives. The fiscal year 2025 budget includes a transfer of funds from the Road and Bridge Fund to the newly created capital projects fund to support several forthcoming projects with multiyear construction cost commitments. The County has designated this fund as the *Road & Bridge Resource Management Capital Improvements Fund*, which will serve as the primary fund for all financial activities associated with future road and bridge projects. These projects will be funded through Road & Bridge sales tax.

During 2025, the County Commission authorized renovations to the County Clerk's Office located within the Government Center. The project will expand the office to provide additional space for citizens conducting business and will include the construction of a new training room to support staff development and election training activities. Funding for this project will be provided through a transfer from the General Fund to a newly established capital project fund, Government Center Capital Project, which will account for all financial activity related to the renovation.

During 2025, the County Commission approved the Jail Improvement Project to enhance facility safety and security. This project includes the installation of additional security cameras and controlled-access doors throughout the facility. The improvements are designed to strengthen security operations, ensure staff and inmate safety, and maintain compliance with current correctional standards. Funding for this project will be provided through a transfer from the General Fund to a dedicated capital project fund, Jail Improvement Project.

COUNTY OF BOONE
MISSOURI

Capital Projects
Overview of Capital Projects

Project	Funding Source	Fiscal Year Approved	Approved Project Budget	Expenditures By Fiscal Year	Estimated Remaining Cost	Project Phase	Project Status 11/15/2025
R&B Facility Improvement	Road and Bridge Fund	2019	$ 3,500,000	$ 7,980	$ 3,492,020	Planning	Project approved for funding in 2019 budget. Project expected to be bid in 2021.
		2020		104,538	3,387,482	Design	
		2021		18,063	3,369,419	Design	
		2022	1,200,000	2,917,084	1,652,335	Construction	
		2023	979,750	2,334,738	297,347	Construction	
		2024		187,075	110,272	Post - Construction	Construction is estimated to be completed in 2025.
		2025		13,846	96,425	Post - Construction	Construction is expected to be completed in 2026.
		Total	**$ 5,679,750**	**$ 5,583,325**	**$ 96,425**		
Regional Law Enforcement Training Center	State Funding	2024	$ 4,000,000		$ 4,000,000	Planning Design Construction	Project approved for funding in 2024 budget. Planning, design, and construction began mid-year of 2024. Construction is estimated to be completed by late 2025.
	Bond Issuance	2024	10,243,798		14,243,798		
	Proposition L	2024	2,833,136	6,224,911	10,852,023		
	General Fund	2025	1,188,191	6,758,348	5,281,866	Construction	Completion is expected in 2026.
		2026				Post - Construction	
		Total	**$ 18,265,125**	**$ 12,983,259**	**$ 5,281,866**		
Public Safety Childcare Center	State Funding	2024	$ 2,500,000	$ 166,630	$ 2,333,370	Planning	Project approved for funding in 2024 budget. Currently in the planning phase and estimated to be completed in late 2025.
	911/EM Sales Tax	2025	2,500,000	44,034	4,789,336	Design	
	ARPA Funding	2026	239,084		5,028,420	Construction	Construction is expected to be completed by 2026.
		Total	**$ 5,239,084**	**$ 210,664**	**$ 5,028,420**		
Rural Gravel Road Stabilization	Road and Bridge Fund	2025	$ 14,740,000	$ 54,753	$ 14,685,247	Planning	Project approved for funding in 2025 budget. Expected life of this project is expected to be 8 years with construction beginning in 2026.
		2025	2,200,000		16,885,247		
		Total	**$ 16,940,000**	**$ 54,753**	**$ 16,885,247**		
Richland Road Project	Road and Bridge Fund	2025	$ 2,500,000		$ 2,500,000	Planning	Project approved for funding in 2025 budget. Preliminary design expected to begin in 2025.
	Road and Bridge Fund	2026	4,500,000		7,000,000	Design	Final design estimated to be completed in 2026.
		Total	**$ 7,000,000**	**$ -**	**$ 7,000,000**		

Capital Projects
Overview of Capital Projects

Project	Funding Source	Fiscal Year Approved	Approved Project Budget	Expenditures By Fiscal Year	Estimated Remaining Cost	Project Phase	Project Status 11/15/2025
Bonne Femme Project	Road and Bridge Fund	2025	$ 2,860,000		$ 2,860,000	Planning & Design	Project approved for funding in 2025 budget. Estimated to be at least a 3 year project.
		Total	**$ 2,860,000**	**$ -**	**$ 2,860,000**		
Bridge Projects	Road and Bridge Fund	2025	$ 480,000	$ 36,650	$ 443,350	Planning	Project approved for funding in 2025 budget. Bridge rating will determine the priority for construction in following years.
	Road and Bridge Fund	2026	1,600,000		2,043,350	Design	
	Soft March Credit Sales	2026	442,000		2,485,350	Design	
		Total	**$ 2,522,000**	**$ 36,650**	**$ 2,485,350**		
Government Center Capital Project	General Fund	2026	$ 200,000		$ 200,000	Planning	Project approved for funding in 2026 budget. Currently in the planning phase and estimated to be completed in late 2026.
		Total	**$ 200,000**	**$ -**	**$ 200,000**		
Jail Improvement Project	General Fund	2026	$ 354,650		$ 354,650	Planning	Project approved for funding in 2026 budget. Expected to be a multi-year implementation project.
		Total	**$ 354,650**	**$ -**	**$ 354,650**		

Capital Projects Descriptions

R&B Facility Improvement

The Road and Bridge Facility Improvements Project will address functional deficiencies in the current facility located south of Columbia adjacent to Highway 63 (Tom Bass Road). Notable improvements include an expansion of the mechanics area, expanded and improved equipment and vehicle storage areas, a new space for vehicle equipment installation and out-fitting, construction of a truck washing station, and upgrading surfaces from gravel to pavement.

Regional Law Enforcement Training Center

The construction of a Regional Law Enforcement Training Center represents a critical investment in public safety and community resilience. This facility will provide state-of-the-art resources and infrastructure to support the training needs of over 40 law enforcement agencies in the region. By centralizing training efforts, this center will offer invaluable support to smaller, resource-limited counties that may otherwise struggle to access high-quality training programs.

The facility will feature specialized training spaces designed to enhance skill development across a wide range of law enforcement practices, including simulators, classrooms, and shooting range. This collaborative environment will allow agencies to train together, reinforcing a cohesive approach to public safety and fostering stronger interagency relationships.

Public Safety Childcare Center

Boone County is currently constructing a new Childcare Center adjacent to the Regional Law Enforcement Training Center with the assistance of $2.5M from the State of Missouri. This facility will provide critical childcare services to the families of County employees, such as first responders and law enforcement officers, to help ensure the County can provide exceptional services to the citizen's of Boone County.

The center will offer a safe, dependable environment designed to accommodate the unique schedules of first responders and other 24-hour county operations. By providing reliable childcare close to their work, the County help reduce stress and improve work-life balance, enhancing overall job performance and readiness.

Together, the Regional Law Enforcement Training Center and the Public Safety Childcare Center reflect Boone County's commitment to supporting our law enforcement community through targeted resources that strengthen both training and family support.

Capital Projects Descriptions

Rural Gravel Road Stabilization

The Rural Gravel Road Stabilization initiative is designed to improve safety and accessibility on high-traffic rural county roads. This initiative focuses on converting gravel roads to paved surfaces with priority determined by an objective rubric set forth by the County Commission, which includes factors such as average daily traffic volume and easement acquisition costs. Over the next few years, this project aims to upgrade roads across Boone County, bringing long-term benefits to both residents and visitors who rely on these routes.

Paving these high-traffic rural roads will not only reduce dust, maintenance needs, and wear on vehicles, but it will also improve year-round access and enhance safety for those who regularly travel these routes. The Rural Gravel Road Stabilization initiative represents Boone County's commitment to upgrading essential infrastructure in rural areas and ensuring that all communities benefit from safer, more reliable roadways.

Richland Road Project

The Richland Road Improvement Project will reconstruct and widen Richland Road from Olivet Road to Ridgeline Road, covering approximately 1.55 miles. This project will transform Richland Road into a safer and more accessible route, expanding it to three to five lanes, depending on the segment, and adding sidewalks and bike lanes.

By widening the roadway and including dedicated bike lanes and pedestrian paths, this project will enhance mobility for all users, supporting not only vehicle traffic but also creating safer, designated spaces for cyclists and pedestrians. The improvements will address growing traffic demands, reduce congestion, and improve connectivity in the area, making Richland Road a more efficient and accessible corridor for Boone County residents and visitors alike.

Bonne Femme Project

Bonne Femme Church Road has been identified as a high-priority project due to its high average daily traffic volume, proximity to Columbia, and the scale of work needed to address current demands. This 2.6-mile project will involve significant widening and major reconstruction to accommodate traffic growth and enhance safety along this essential corridor.

The Boone Femme Church Road Improvement Project represents Boone County’s commitment to upgrading critical infrastructure, ensuring a safer and more efficient transportation network for the community.

Capital Projects Descriptions

Bridge Improvement Projects

Boone County is dedicated to maintaining safe, reliable bridge infrastructure through ongoing assessments and strategic improvements. The County's approach to bridge projects is guided by annual bridge ratings, which help prioritize which structures require immediate attention and which can be scheduled for future upgrades. These ratings enable us to address the most pressing needs first, ensuring safe travel for all users.

While some bridge projects may be larger in scope than others, the ratings allow us to plan long-term, helping allocate resources effectively and maintain a steady progression of improvements. This data-driven approach ensures Boone County can proactively manage its bridge network, supporting public safety and long-range infrastructure planning.

Government Center Capital Project

The Government Center Capital Project focuses on renovations to the County Clerk's Office to enhance service delivery and operational efficiency. The project includes expanding the existing office space to better accommodate citizens conducting business with the Clerk's Office and creating a dedicated training room to support staff development and election-related training. These improvements will modernize the workspace, improve accessibility for the public, and ensure the Clerk's Office can continue to meet growing service demands effectively.

Jail Improvement Project

The Jail Improvement Project is designed to strengthen the safety, security, and operational functionality of the County Jail. This phase includes the installation of additional security cameras and access-controlled doors throughout the facility. These upgrades will enhance monitoring capabilities, improve staff and inmate safety, and ensure compliance with current security standards. The project supports the County's ongoing commitment to maintaining a secure and efficient correctional environment.

COUNTY OF BOONE
MISSOURI

Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and current overlapping sales tax rates.

- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).

- Budget Adjustment Policy

- Glossary of financial accounting and budgeting terms.

Statistical and Demographic Information

Principal Employers Current and Nine Years Ago

BOONE COUNTY, MISSOURI

PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO

	2024			2015		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	9,998	1	10.25%	8,750	1	9.04%
MU Healthcare	8,103	2	8.31%	4,284	2	4.43%
Columbia Public Schools	3,014	3	3.09%	2,417	3	2.50%
Veterans United Home Loans	2,847	4	2.92%	1,173	7	1.21%
Harry S. Truman Veterans Hospital	2,074	5	2.13%	1,276	6	1.32%
City of Columbia	1,442	8	1.48%	1,440	5	1.49%
Boone Health	1,400	6	1.44%	2,000	4	2.07%
Shelter Insurance Companies	1,115	7	1.14%	1,109	8	1.15%
Hubbell Power Systems, Inc	675	9	0.69%	-		-
EquipmentShare	618	10	0.63%	-		-
MBS Textbook Exchange	-		-	863	9	0.89%
State Farm Insurance Companies	-		-	850	10	0.88%
Total employment for principal employers	31,286		32.07%	24,162		24.96%
Total county employment	97,558			96,793		

Sources:
Employer and Employees - Regional Economic Development, Inc., Factbook. Excludes retail sector.
Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Demographic Statistics

BOONE COUNTY, MISSOURI

DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County						
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)	Boone County	State of Missouri	USA
2015	6,083,672	0.33%	174,974	1.31%	42,302	7,401,758	3.5%	5.1%	5.3%
2016	6,091,176	0.12%	176,594	0.93%	43,292	7,645,037	3.2%	4.5%	4.9%
2017	6,113,532	0.37%	178,271	0.95%	44,797	7,985,993	2.6%	3.8%	4.4%
2018	6,126,452	0.21%	180,005	0.97%	47,687	8,583,931	2.3%	3.2%	3.9%
2019	6,137,428	0.18%	180,463	0.25%	48,525	8,756,923	2.4%	3.3%	3.7%
2020	6,154,913	0.28%	183,610	1.74%	51,330	9,392,924	4.2%	6.1%	8.1%
2021	6,168,187	0.22%	185,840	1.21%	54,522	10,132,341	3.0%	4.4%	5.4%
2022	6,177,957	0.16%	187,690	1.00%	55,395	10,397,138	2.0%	2.5%	3.6%
2023	6,196,156	0.29%	189,463	0.94%	60,158	11,397,649	2.5%	2.5%	3.6%
2024	6,245,466	0.80%	192,154	1.42%	*	*	3.1%	3.7%	4.0%

* Information not yet available.

Sources:
Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis
Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Economic Development, Missouri Economic Research and Information Center

Statistical and Demographic Information cont'd

Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2016	2,184,976,266	10,333,587,959	486,872,186	1,483,458,369
2017	2,260,909,178	10,702,521,356	501,972,099	1,528,664,354
2018	2,340,386,929	11,083,099,819	515,734,286	1,569,561,126
2019	2,471,500,546	11,732,225,836	544,225,136	1,655,351,832
2020	2,516,810,970	11,950,444,838	568,021,771	1,726,605,380
2021	2,655,053,468	12,651,559,821	633,579,449	1,924,314,545
2022	2,722,581,272	12,966,553,279	795,855,167	2,415,918,334
2023	2,916,497,798	13,942,887,775	848,010,824	2,576,222,144
2024	2,974,841,046	14,216,622,863	822,410,537	2,503,240,036
2025	3,290,928,296	15,904,947,927	867,558,485	2,640,307,029

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2016	37,295,357	116,547,991	2,709,143,809	11,933,594,319
2017	35,854,509	112,045,341	2,798,735,786	12,343,231,050
2018	34,295,740	107,174,188	2,890,416,955	12,759,835,133
2019	35,244,369	110,138,653	3,050,970,051	13,497,716,322
2020	36,614,013	114,418,791	3,121,446,754	13,791,469,008
2021	36,848,393	115,151,228	3,325,481,310	14,691,025,594
2022	40,094,724	125,296,013	3,558,531,163	15,507,767,625
2023	43,870,206	137,094,394	3,808,378,828	16,656,204,312
2024	43,771,533	136,786,041	3,841,023,116	16,856,648,939
2025	44,381,657	138,692,678	4,202,868,438	18,683,947,634

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per $100 of Assessed Valuation) Last Ten Years

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
BOONE COUNTY										
General Revenue	$ 0.1200	$ 0.1200	$ 0.1200	$ 0.1200	$ 0.1200	$ 0.1095	$ 0.1200	$ 0.1200	$ 0.1200	$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0500	0.0500	0.0459	0.0500	0.0500	0.0500	0.0500
Group Homes	0.1146	0.1146	0.1146	0.1146	0.1136	0.1120	0.1120	0.1120	0.1134	0.1082
Total Boone County	$ 0.2846	$ 0.2846	$ 0.2846	$ 0.2846	$ 0.2836	$ 0.2674	$ 0.2820	$ 0.2820	$ 0.2834	$ 0.2782
Centralia Road and Bridge District	-			-	-	-	-	-	-	-
County-wide Surtax on Class III Property	$ 0.6100	$ 0.6100	$ 0.6100	$ 0.6100	$ 0.6100	$ 0.6100	$ 0.6100	$ 0.6100	$ 0.6100	$ 0.6100
OTHER POLITICAL SUBDIVISIONS										
State of Missouri	$ 0.0300	$ 0.0300	$ 0.0300	$ 0.0300	$ 0.0300	$ 0.0300	$ 0.0300	$ 0.0300	$ 0.0300	$ 0.0300
Columbia Public Schools	6.0430	6.0555	6.1425	6.0988	6.0984	5.6932	5.6661	5.6731	5.7195	5.5542
Southern Boone County R-I Schools	5.0988	5.0861	5.0885	5.7918	5.7918	5.7901	5.7901	5.7901	5.7901	5.7901
Hallsville R-IV Schools	4.3033	5.1033	5.1033	4.9637	5.0274	4.9539	4.9554	4.9227	4.9959	4.8601
Sturgeon R-V Schools	5.0570	5.0508	5.0484	5.0364	5.0536	5.0441	5.0991	5.0991	5.1847	5.1381
Centralia R-VI Schools	4.3382	4.3493	4.3595	4.3327	4.3331	4.3162	4.3134	4.3230	4.3485	4.3465
Harrisburg R-VIII Schools	5.2515	5.2515	5.2515	5.2515	5.2535	5.2535	5.2540	5.2540	5.3405	5.3405
New Franklin R-I Schools	4.0475	4.0475	4.1085	4.1286	5.2496	5.2496	5.2496	5.2496	5.2496	5.2496
Fayette R-III Schools	4.2528	4.2528	4.2762	4.9962	4.9962	4.9962	4.9962	4.9962	4.9962	4.9962
North Callaway R-I Schools	3.7971	3.9102	4.6602	4.6602	4.6602	4.6724	4.6776	4.6802	4.9302	4.9302
City of Ashland	0.2480	0.2480	0.2480	0.2480	0.2480	0.2404	0.2404	0.1803	0.1803	0.1739
City of Centralia	0.9661	0.9661	0.9661	0.9529	0.9529	0.9322	0.9322	0.9322	0.9623	0.9554
City of Columbia	0.4100	0.4100	0.4100	0.4075	0.4078	0.4032	0.4032	0.4032	0.4075	0.3907
City of Hallsville	0.8490	0.8400	0.8400	0.5593	0.5655	0.5399	0.5399	0.5250	0.5310	0.5098
City of Sturgeon	0.5473	0.5473	0.5539	0.5363	0.5367	0.5161	0.5336	0.5336	0.5567	0.5335
Town of Harrisburg	0.3578	0.3640	0.3645	0.3645	0.3655	0.3530	0.3538	0.3518	0.3588	0.3390
Village of Hartsburg	0.5291	0.5409	0.5409	0.5409	-	0.5507	0.5905	0.5921	0.5929	0.5929
City of Rocheport	0.2656	0.2656	0.2707	0.2707	0.2707	0.2639	0.2639	0.2639	0.2639	0.2635
Boone County Fire Protection District	0.8842	0.8842	0.8842	0.8842	0.8842	0.8828	0.8842	0.8826	0.8926	0.8741
Southern Boone County Fire District	0.3803	0.3777	0.3728	0.4999	0.4999	0.4926	0.4926	0.4918	0.4918	0.4813
Columbia - Boone County Library District*	-	-	0.3091	0.3064	0.3064	0.3022	0.3022	0.3022	0.3058	0.2943
Boone County Library District*	0.3091	0.3091	-	-	-	-	-	-	-	-
Centralia Library District	0.5969	0.5505	0.5508	0.5435	0.5435	0.5284	0.5293	0.5293	0.5500	0.5500
Columbia Regional Library District*	0.5088	0.3091	-	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	$ 0.9000	$ 0.0900	$ 0.0901	$ 0.0881	$ 0.0882	$ 0.0872	$ 0.0872	$ 0.0855	$ 0.0856	$ 0.0807

* In 2018, the Boone County Library District and the Columbia Library District merged to form the Columbia - Boone County Library District

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category		2016	2017*	2018*
Accommodation and Food Services	$		393,719,562	401,483,953
Administrative and Support and Waste Management and Remediation Services			22,744,391	26,569,541
Agriculture, Forestry, Fishing and Hunting				35,006
Apparel and accessories		77,249,842		
Arts, Entertainment, and Recreation			19,410,413	22,399,884
Automotive dealers and gasoline services		103,209,453		
Building material; hardware, garden supply		141,721,728		
Communication		65,067,394		
Construction			15,626,682	18,434,388
Eating and drinking establishments		353,666,671		
Educational Services			37,335,367	43,990,946
Electric, gas, and sanitary		93,191,353		
Finance & Insurance			10,741,995	15,797,970
Food stores		295,117,707		
Furniture, home furnishings and equipment		107,604,453		
General merchandise retail stores		426,237,311		
Health Care and Social Assistance			6,591,510	11,285,872
Information			96,157,932	83,694,975
Management of Companies and Enterprises			59,540,196	59,774,880
Manufacturing			37,447,269	45,260,949
Mining				13,986,899
Miscellaneous retail		204,235,085		
Professional, Scientific, and Technical Services			24,425,929	31,090,368
Public Administration			949,054	1,091,786
Real Estate and Rental and Leasing			19,931,618	27,898,801
Retail Trade			1,327,014,480	1,333,021,196
Transportation and Warehousing			262,360	774,779
Utilities			213,198,791	243,165,887
Wholesale Trade			200,234,439	218,491,807
Wholesale trade- durable goods		111,400,473		
Wholesale trade- nondurable goods		76,729,222		
All other		637,530,630	228,776,948	111,251,057
Total taxable sales subject to sales and use tax	$	2,692,961,322	2,714,108,937	2,709,500,943
Less: Taxable sales subject to use tax included in amounts above **		(86,198,364)	(116,066,544)	(112,548,063)
Total taxable sales subject to local sales tax only	$	2,606,762,958	2,598,042,392	2,596,952,880
Annual percentage change		1.8%	-0.3%	0.0%
County direct sales tax rate		1.750%	1.750%	1.750%

* Beginning in 2017, the MO Department of Revenue changed from tracking business establishment by SIC codes to NAICS
** Under Missouri state law, a use tax (equal to the local direct sales tax rate) must be approved by voters in order for the rate to be applied to remote sales, including internet commerce sales.
***Preliminary Amounts
Source: Missouri Department of Revenue

Statistical and Demographic Information cont'd

2019*	2020*	2021*	2022*	2023*	2024*	2025***
403,303,258	332,694,784	445,541,366	485,881,037	393,093,658	534,195,897	408,215,304
15,940,315	23,914,521	25,207,675	28,146,867	20,365,183	29,460,785	20,690,623
-	-			-	-	-
				-	-	-
18,808,970	14,301,025	17,281,510	19,499,592	17,175,966	15,270,348	11,666,407
				-	-	-
				-	-	-
				-	-	-
17,905,951	9,187,939	11,347,040	13,001,703	11,554,782	15,404,849	12,586,164
				-	-	-
28,953	44,823	4,113	19,441,095	186,576	9,176,084	216,674
				-	-	-
5,836,533	6,416,396	7,478,532	11,718,964	4,830,843	6,966,508	4,883,962
				-	-	-
				-	-	-
				-	-	-
3,142,005	3,358,974	2,803,811	4,844,350	2,047,079	3,707,930	1,396,976
55,854,993	56,817,047	54,916,967	54,716,244	38,362,100	46,672,006	35,094,815
46,462,226	49,990,860	48,123,118	50,764,434	34,542,337	50,696,217	34,614,390
28,650,011	4,389,193	6,119,141	12,091,419	11,591,891	19,034,255	12,797,360
4,362,983	-			-	-	-
				-	-	-
28,859,093	28,804,647	37,716,663	39,427,572	34,037,351	48,282,618	39,780,057
797,825	-			-	-	-
21,215,540	19,700,815	18,991,743	21,053,242	18,980,206	23,454,490	15,585,004
1,352,213,048	1,104,103,762	1,395,678,212	1,646,239,894	1,378,881,286	1,844,538,002	1,393,804,246
258,657	-		180,603	-	147,752	-
230,970,792	52,574,054	55,755,531	57,233,884	13,602,179	-	-
180,976,357	211,647,579	262,288,152	323,929,850	290,874,803	383,760,223	285,084,119
				-	-	-
				-	-	-
262,564,644	881,977,012	901,073,227	751,400,964	632,006,094	978,394,097	788,019,105
2,678,152,155	2,799,923,431	3,290,326,799	3,539,571,715	2,902,132,334	4,009,162,063	3,064,435,205
(85,316,944)	(213,823,240)	(286,740,400)	(352,286,667)	(450,271,811)	(703,057,217)	(532,944,815)
2,592,835,211	2,586,100,191	3,003,586,399	3,187,285,048	2,451,860,523	3,306,104,845	2,531,490,390
-0.2%	-0.3%	16.1%	6.1%	-23.1%	34.8%	-23.4%
1.750%	1.750%	1.750%	1.750%	1.750%	1.750%	1.750%

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES
RATES EFFECTIVE JANUARY 1, 2026

Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	Combined Sales Tax Rates	**5.975%**	
Hartsburg and Village of Pierpont	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	0.500%	Permanent
	Combined Sales Tax Rates	**6.475%**	
Huntsdale	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City Capital Improvements	0.500%	Permanent
	Combined Sales Tax Rates	**6.475%**	
Rocheport	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	Combined Sales Tax Rates	**7.475%**	
Sturgeon	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	Combined Sales Tax Rates	**7.975%**	

Continued on next page

Statistical and Demographic Information cont'd

Continued from previous page

Ashland	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	1.000%	Permanent
	City Law Enforcement	1.000%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
	Combined Sales Tax Rates	**9.475%**	
Centralia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
	City Public Safety	0.500%	Permanent
	Combined Sales Tax Rates	**8.475%**	
Columbia	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2025
	City Stormwater and Parks	0.250%	Roll back to permanent 1/8-cent March 31, 2022
	Combined Sales Tax Rates	**7.975%**	
Harrisburg	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	1.000%	Permanent
	Combined Sales Tax Rates	**6.975%**	
Hallsville	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2028
	County Law Enforcement Services	0.125%	Permanent
	Community Children's Services Fund	0.250%	Permanent
	911/Emergency Management	0.375%	Permanent
	City General Revenue	2.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
	City Stormwater and Parks	0.125%	Permanent
	Combined Sales Tax Rates	**8.600%**	

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Statistical and Demographic Information cont'd

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**********Additional sales taxes apply within the boundaries of various special taxing districts:**********

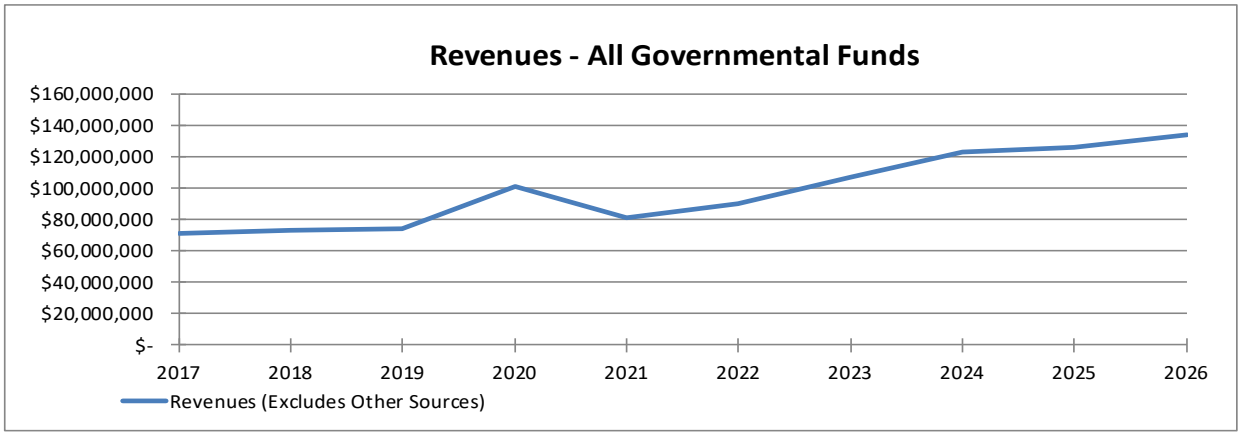
Special Taxing Districts	
Community Improvement District (CID) - Ashland (+1.00%)	10.475%
Community Improvement District (CID) - 3 Columbia locations (+0.50%)	8.475%
Transportation Development District (TDD) - 7 locations in Columbia (+0.50%)	8.475%
Transportation Development District (TDD) - 2 locations in Columbia (+0.625%)	8.600%
Transportation Development District (TDD) - 6 locations in Columbia (+1.00%)	8.975%
Boone County Fairground Regional Recreation District (+2.50%)	8.475%
Boone County Lake of the Woods TDD District (+2.50%)	8.975%

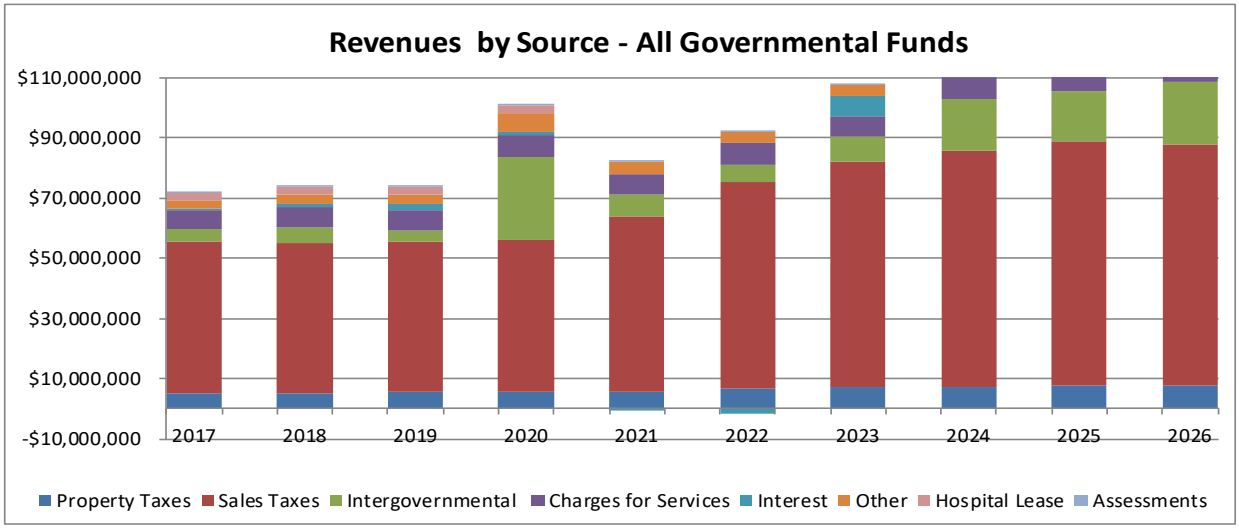
Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Property Taxes	$ 5,146,705	$ 5,251,403	$ 5,542,336	$ 5,683,135	$ 5,538,555
Assessments	152,400	162,796	154,288	128,689	81,041
Sales Taxes	50,291,393	49,894,292	49,783,514	50,187,990	58,397,809
Intergovernmental	4,300,564	5,181,034	3,970,247	27,806,464	6,898,111
Charges for Services	6,012,220	6,441,010	6,379,422	6,954,544	6,955,240
Interest	669,113	1,287,998	2,466,374	1,369,771	(779,346)
Hospital Lease	2,410,696	2,461,187	2,508,196	2,565,382	0
Other	2,652,884	2,938,746	2,956,751	6,179,316	4,178,794
Total	**$ 71,635,975**	**$ 73,618,466**	**$ 73,761,128**	**$ 100,875,291**	**$ 81,270,204**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Property Taxes	$ 6,761,790	$ 6,907,583	$ 6,968,659	$ 7,656,833	$ 7,595,813
Assessments	98,913	84,310	66,677	75,244	67,837
Sales Taxes	68,343,005	75,040,580	78,405,343	81,286,080	79,881,550
Intergovernmental	5,884,181	8,128,087	17,111,894	16,521,139	21,041,971
Charges for Services	7,240,303	6,898,205	7,482,312	7,449,969	7,502,982
Interest	(1,483,688)	6,670,829	6,909,937	3,323,456	2,370,075
Other	3,735,038	3,683,770	6,001,832	9,322,558	15,392,026
Total	**$ 90,579,542**	**$ 107,413,364**	**$ 122,946,654**	**$ 125,635,279**	**$ 133,852,254**



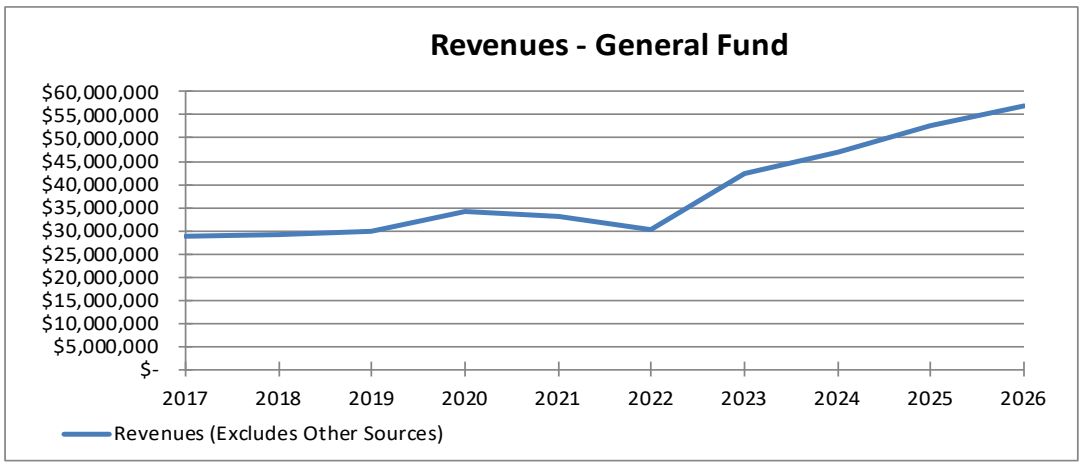


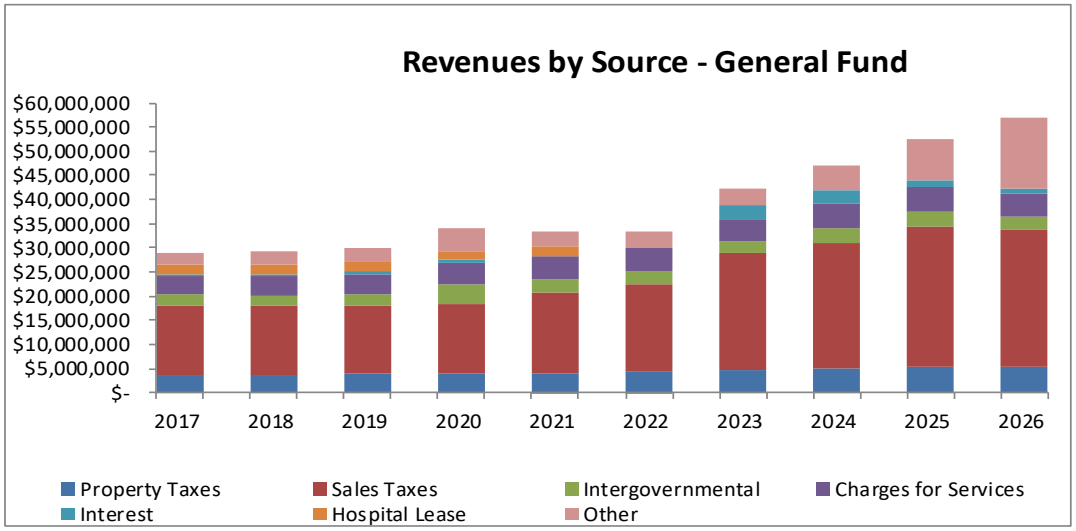
Revenues by Source cont'd

General Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Property Taxes	$ 3,604,401	$ 3,673,856	$ 3,887,585	$ 3,979,529	$ 3,875,689
Sales Taxes	14,335,906	14,233,384	14,193,550	14,459,278	16,809,584
Intergovernmental	2,385,520	2,049,896	2,292,705	4,064,323	2,831,882
Charges for Services	3,967,294	4,259,676	4,202,743	4,549,816	4,614,321
Interest	227,827	272,499	580,074	364,795	(234,015)
Hospital Lease	1,876,006	1,915,590	1,952,178	1,996,687	2,023,842
Other	2,546,565	2,731,927	2,814,613	4,654,645	3,208,832
Total	**$ 28,943,519**	**$ 29,136,828**	**$ 29,923,448**	**$ 34,069,073**	**$ 33,130,135**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Property Taxes	$ 4,500,359	$ 4,845,624	$ 4,888,916	$ 5,448,687	$ 5,415,600
Sales Taxes	17,919,546	24,026,621	26,015,102	28,807,000	28,194,300
Intergovernmental	2,775,049	2,462,734	3,296,026	3,294,451	2,773,759
Charges for Services	4,646,994	4,533,956	4,866,332	4,931,768	4,792,542
Interest	(2,902,456)	2,999,681	2,824,366	1,386,526	997,181
Hospital Lease	-	-	-	-	-
Other	3,400,848	3,324,686	5,151,380	8,629,942	14,773,121
Total	**$ 30,340,340**	**$ 42,193,302**	**$ 47,042,122**	**$ 52,498,374**	**$ 56,946,503**



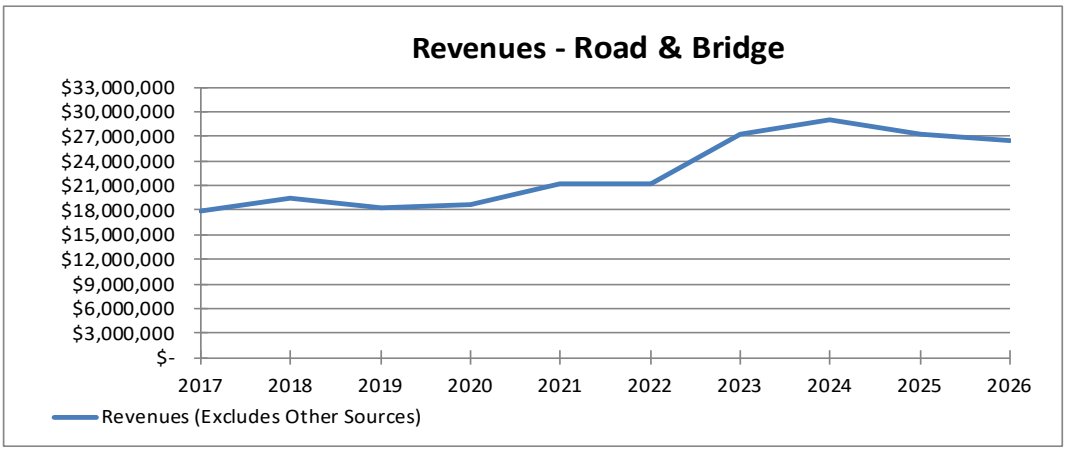


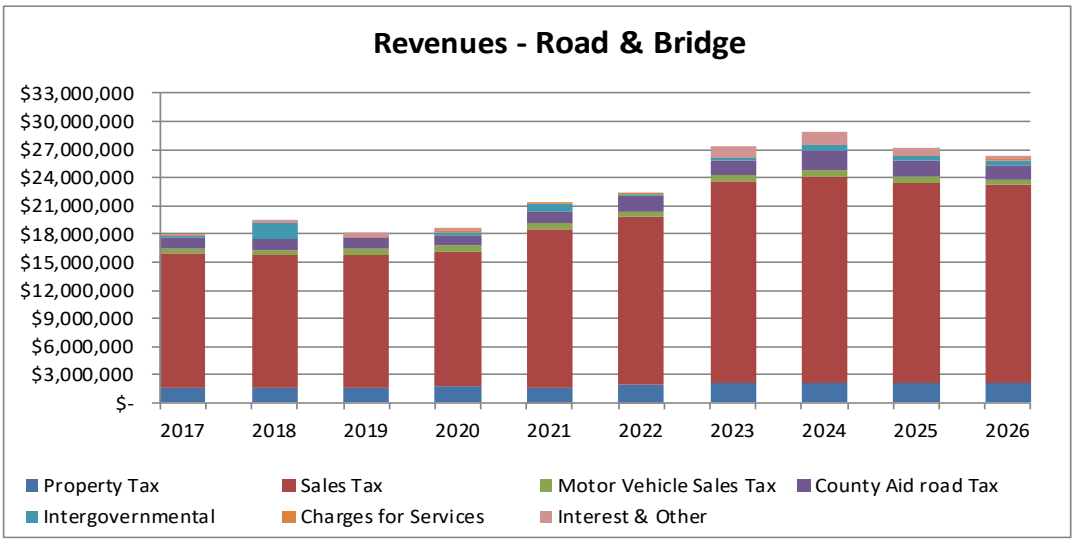
Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Property Tax	$ 1,542,304	$ 1,577,547	$ 1,654,751	$ 1,703,606	$ 1,662,866
Sales Tax	14,322,240	14,215,362	14,181,969	14,452,403	16,801,034
Motor Vehicle Sales Tax	534,408	526,497	541,022	554,279	628,770
County Aid road Tax	1,255,175	1,229,266	1,244,912	1,167,735	1,279,123
Intergovernmental	132,025	1,554,369	54,628	331,382	908,791
Charges for Services	34,170	32,559	36,096	47,790	8,329
Interest & Other	174,186	307,549	518,392	350,888	(28,627)
Total	**$ 17,994,508**	**$ 19,443,149**	**$ 18,231,770**	**$ 18,608,083**	**$ 21,260,286**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Property Tax	$ 1,916,166	$ 2,061,959	$ 2,079,743	2,208,146	$ 2,180,213
Sales Tax	17,903,676	21,525,666	22,038,026	21,252,000	21,005,300
Motor Vehicle Sales Tax	597,259	625,015	633,314	575,000	575,000
County Aid road Tax	1,576,030	1,576,030	2,005,006	1,736,000	1,600,000
Intergovernmental	295,764	373,115	735,482	579,631	529,749
Charges for Services	9,184	10,016	27,740	45,170	45,170
Interest & Other	(1,139,148)	1,117,832	1,433,176	823,972	469,130
Total	**$ 21,158,931**	**$ 27,289,633**	**$ 28,952,487**	**$ 27,219,919**	**$ 26,404,562**



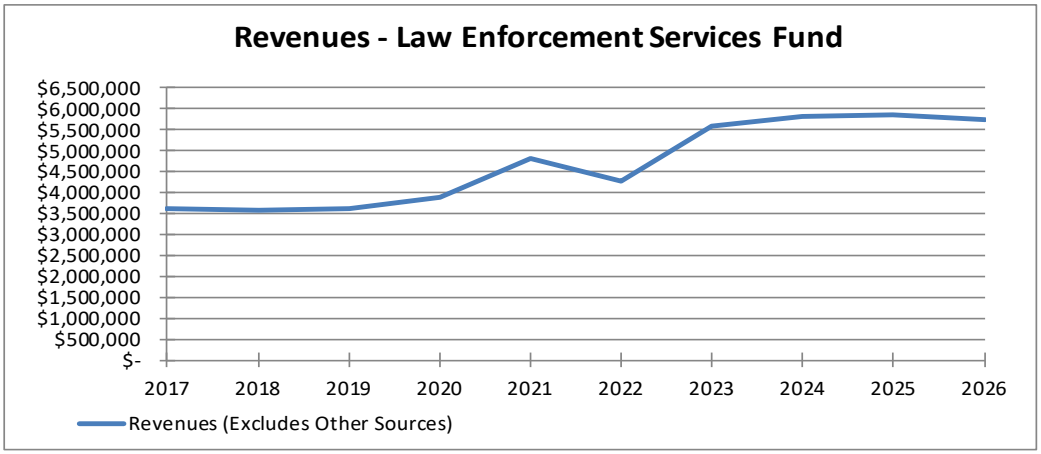


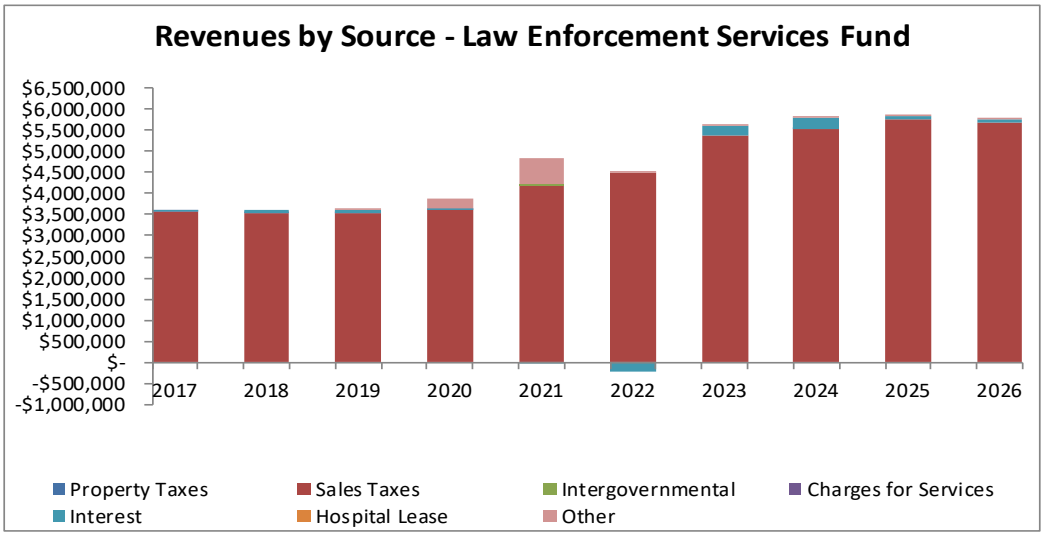
Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	3,580,551	3,553,618	3,545,740	3,613,099	4,200,254
Intergovernmental	-	-	-	-	15,744
Charges for Services	309	378	183	61	-
Interest	19,715	43,511	83,337	43,054	(23,421)
Hospital Lease	-	-	-	-	-
Other	-	-	2,359	231,887	620,006
Total	**$ 3,600,575**	**$ 3,597,507**	**$ 3,631,619**	**$ 3,888,101**	**$ 4,812,583**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	4,475,918	5,355,399	5,543,803	5,751,000	5,664,075
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	31	-	-
Interest	(227,511)	240,117	267,563	90,677	88,000
Hospital Lease	-	-	-	-	-
Other	19,455	7,191	6,022	6,000	5,000
Total	**$ 4,267,862**	**$ 5,602,707**	**$ 5,817,419**	**$ 5,847,677**	**$ 5,757,075**



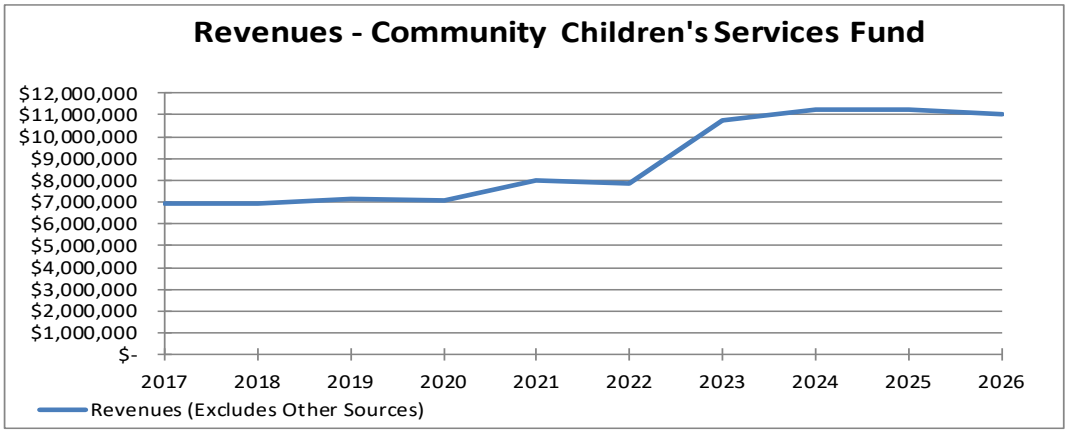


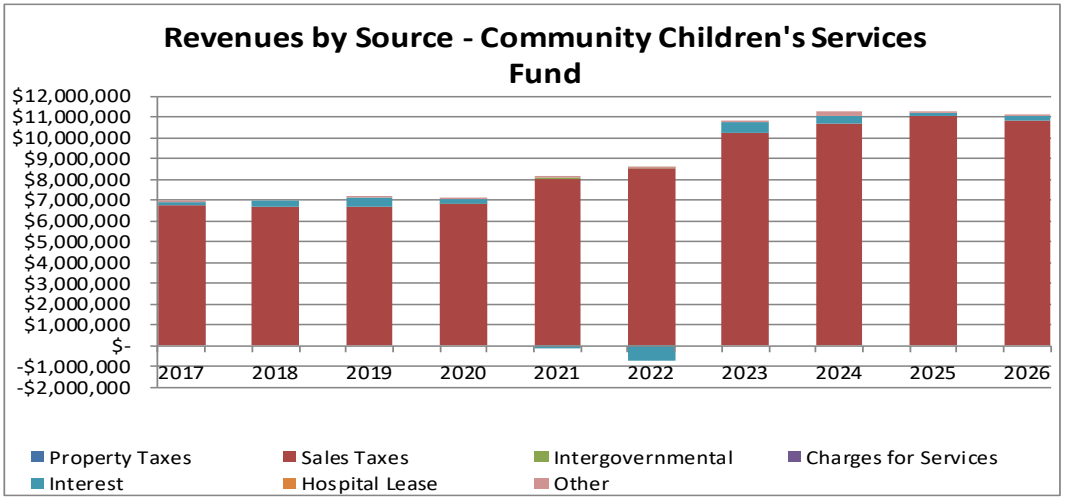
Revenues by Source cont'd

Community Children's Services Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	6,775,920	6,689,788	6,675,451	6,818,501	7,976,075
Intergovernmental	-	-	-	20,920	88,901
Charges for Services	-	-	-	-	-
Interest	143,487	266,008	462,100	240,662	(106,037)
Hospital Lease	-	-	-	-	-
Other	3,111	-	7,547	7,189	25,512
Total	**$ 6,922,518**	**$ 6,955,796**	**$ 7,145,098**	**$ 7,087,272**	**$ 7,984,451**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	8,498,293	10,243,477	10,643,683	11,050,000	10,853,150
Intergovernmental	45,238	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	(740,466)	475,193	423,138	162,525	154,460
Hospital Lease	-	-	-	-	-
Other	48,032	35,702	172,594	20,434	1,000
Total	**$ 7,851,097**	**$ 10,754,372**	**$ 11,239,415**	**$ 11,232,959**	**$ 11,008,610**



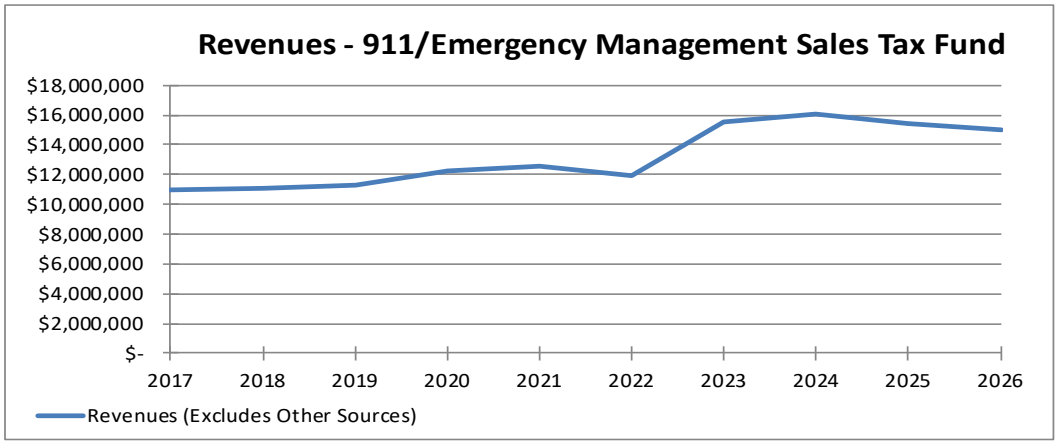


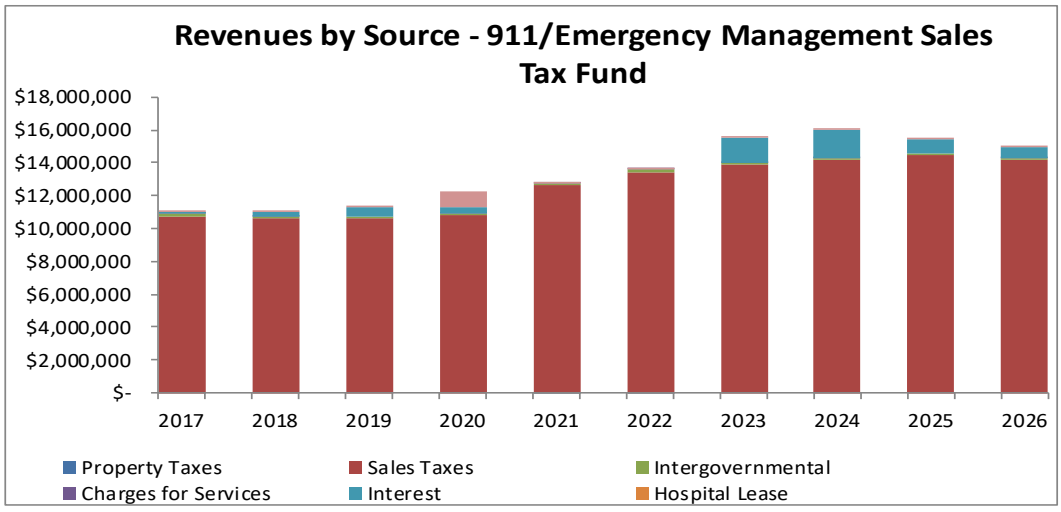
Revenues by Source cont'd

911/Emergency Management Sales Tax Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	10,734,048	10,656,229	10,635,918	10,838,095	12,598,746
Intergovernmental	154,717	83,236	79,383	114,779	174,500
Charges for Services	101	545	-	118	298
Interest	86,919	280,617	571,840	358,545	(222,409)
Hospital Lease	-	-	-	-	-
Other	1,713	1,030	6,129	939,440	12,416
Total	**$ 10,977,498**	**$ 11,021,657**	**$ 11,293,270**	**$ 12,250,977**	**$ 12,563,551**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	13,426,333	13,882,246	14,157,959	14,423,000	14,162,225
Intergovernmental	187,449	135,326	151,091	133,093	113,900
Charges for Services	48	101	385	-	300
Interest	(1,759,640)	1,523,504	1,681,782	827,400	661,265
Hospital Lease	-	-	-	-	-
Other	63,671	33,565	14,458	33,750	12,250
Total	**$ 11,917,861**	**$ 15,574,742**	**$ 16,005,675**	**$ 15,417,243**	**$ 14,949,940**



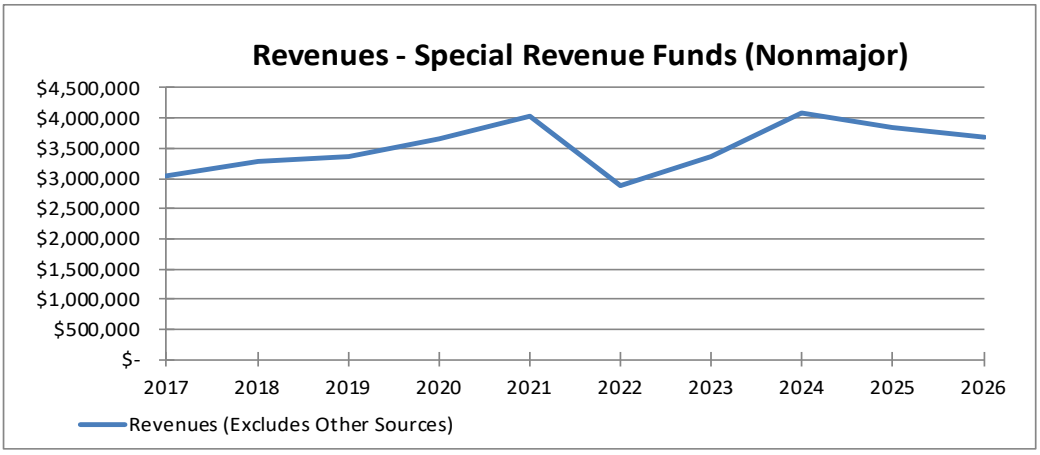


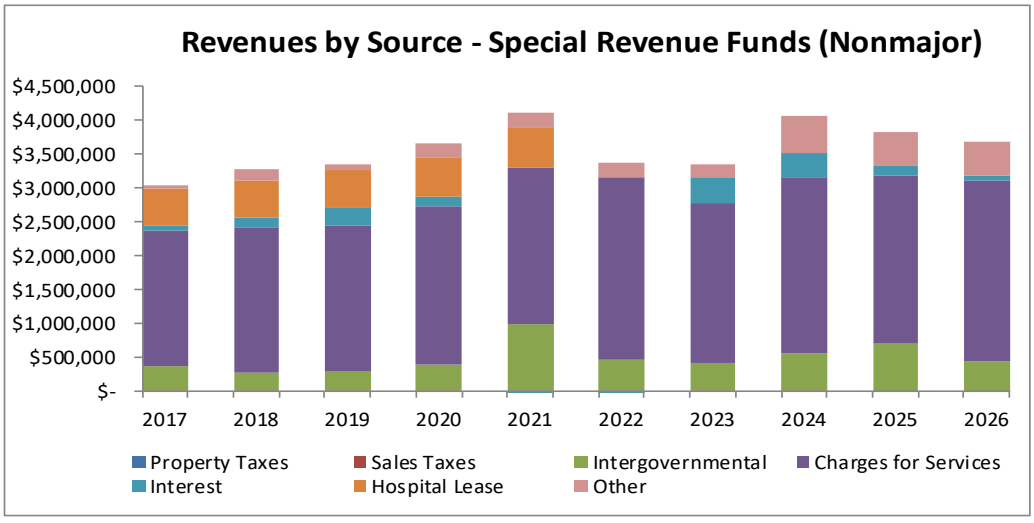
Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	8,320	19,414	9,864	6,614	12,116
Intergovernmental	366,920	259,701	295,856	380,212	970,400
Charges for Services	2,010,346	2,147,852	2,140,400	2,356,759	2,332,292
Interest	70,610	148,087	268,511	142,891	(63,995)
Hospital Lease	534,690	545,597	556,018	568,695	576,430
Other	43,794	162,553	83,909	195,764	215,545
Total	**$ 3,034,680**	**$ 3,283,204**	**$ 3,354,558**	**$ 3,650,935**	**$ 4,042,788**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Property Taxes	$ -	$ -	$ -	$ -	$ -
Sales Taxes	12,164	7,171	6,770	3,080	2,500
Intergovernmental	451,097	424,793	564,251	702,964	439,600
Charges for Services	2,697,115	2,354,132	2,587,824	2,473,031	2,664,970
Interest	(484,275)	367,101	347,721	136,368	74,952
Hospital Lease	-	-	-	-	-
Other	202,622	202,409	566,376	514,372	512,930
Total	**$ 2,878,723**	**$ 3,355,606**	**$ 4,072,942**	**$ 3,829,815**	**$ 3,694,952**



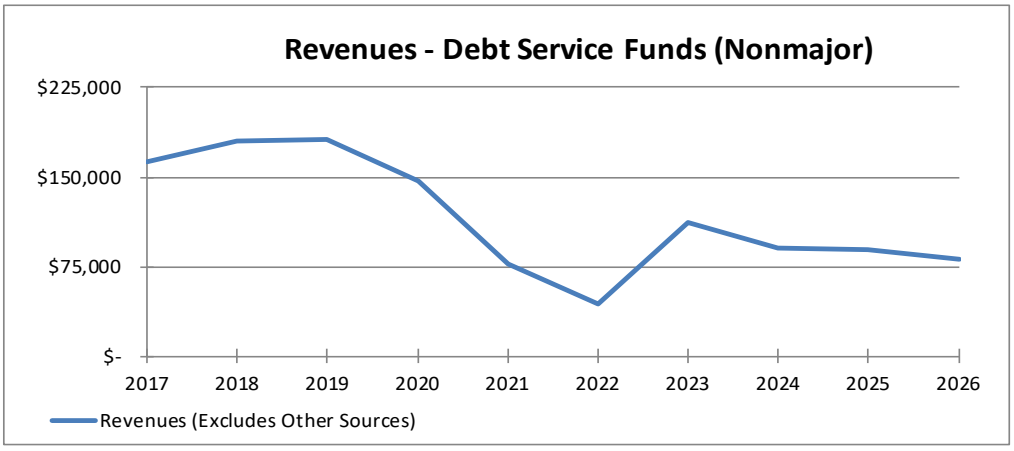


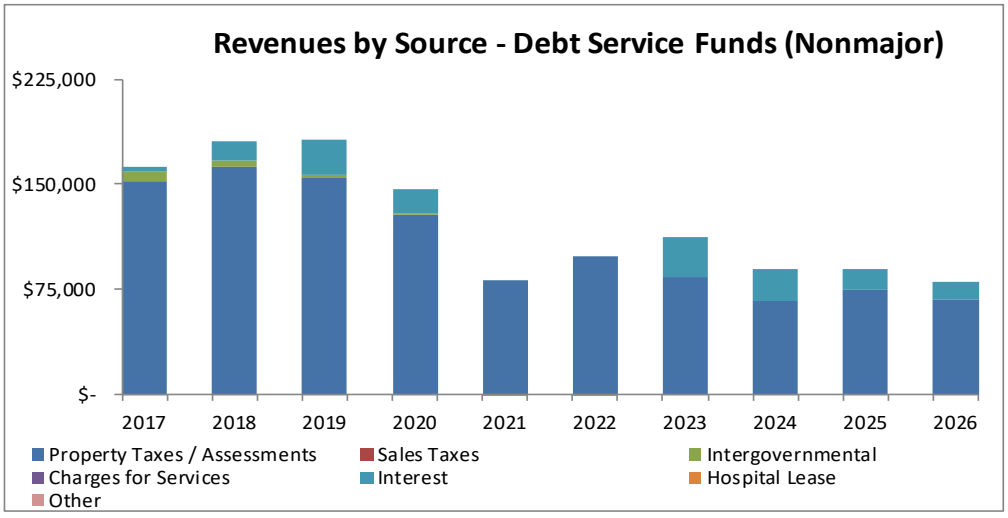
Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Property Taxes / Assessments	$ 152,400	$ 162,796	$ 154,288	$ 128,689	$ 81,041
Sales Taxes	-	-	-	-	-
Intergovernmental	6,207	4,566	2,763	924	-
Charges for Services	-	-	-	-	-
Interest	4,070	12,963	24,314	16,961	(4,359)
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	**$ 162,677**	**$ 180,325**	**$ 181,365**	**$ 146,574**	**$ 76,682**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Property Taxes / Assessments	$ 98,913	$ 84,310	$ 66,677	$ 75,244	$ 67,837
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	(55,758)	27,618	23,193	14,048	12,812
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	-
Total	**$ 43,155**	**$ 111,928**	**$ 89,870**	**$ 89,292**	**$ 80,649**



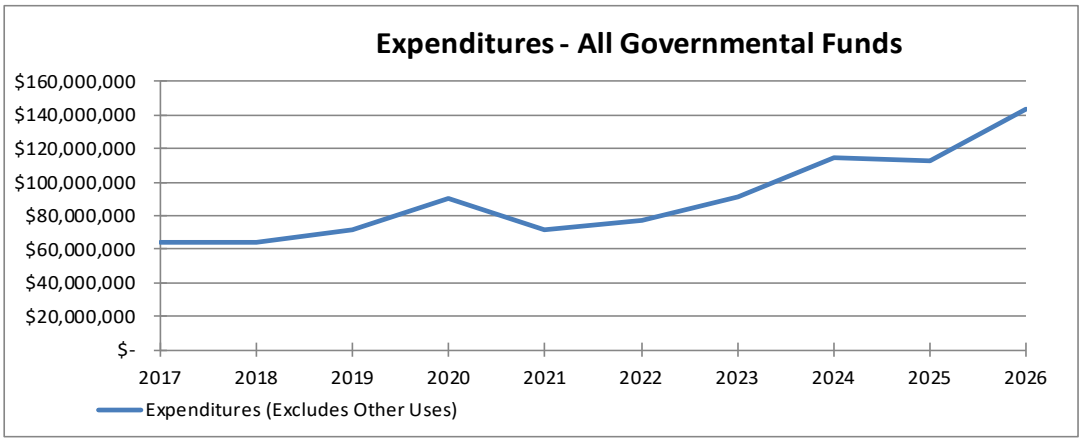


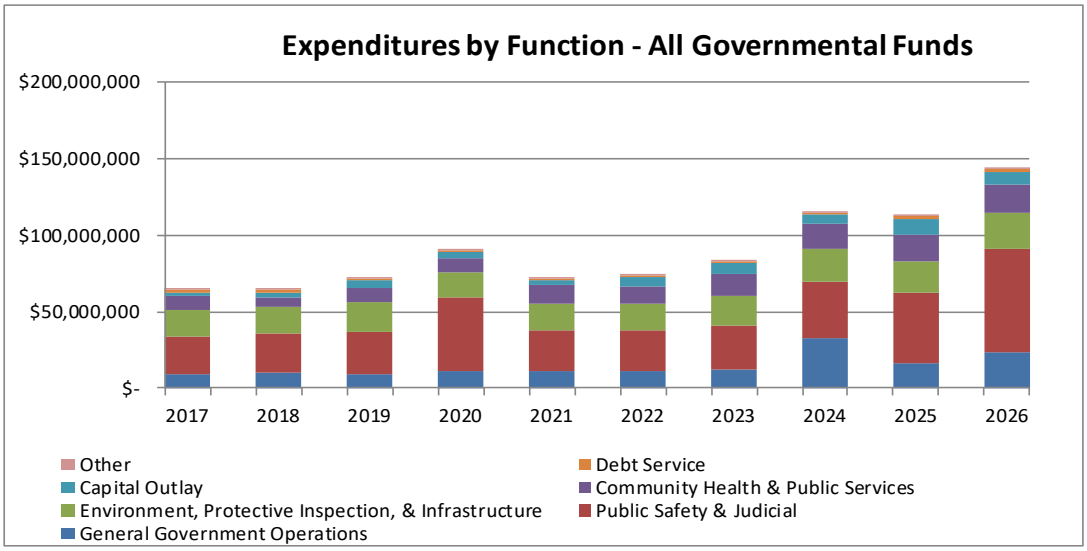
Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
General Government Operations	$ 9,203,407	$ 9,823,785	$ 9,664,757	$ 10,960,990	$ 10,831,866
Public Safety & Judicial	24,555,983	25,875,720	26,785,951	48,152,939	26,995,376
Environment, Protective Inspection, & Infrastructure	17,307,902	17,452,364	19,852,724	16,339,450	17,570,586
Community Health & Public Services	9,309,938	6,281,644	9,487,953	9,067,166	11,662,566
Capital Outlay	2,435,994	2,988,964	4,455,283	4,147,510	3,489,340
Debt Service	1,515,310	1,568,151	1,133,666	1,126,855	1,036,779
Other	211,645	64,622	57,890	57,574	57,252
Total	$ 64,540,179	$ 64,055,250	$ 71,438,224	$ 89,852,484	$ 71,643,765

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
General Government Operations	$ 10,831,866	$ 12,448,699	$ 32,745,334	$ 15,828,324	$ 23,113,070
Public Safety & Judicial	26,995,376	28,384,849	36,963,572	46,900,341	67,983,121
Environment, Protective Inspection, & Infrastructure	17,765,866	19,852,417	21,263,063	19,749,869	23,797,582
Community Health & Public Services	11,342,762	13,792,883	16,133,001	17,575,064	17,756,273
Capital Outlay	6,057,605	7,075,697	6,868,889	10,478,567	8,755,139
Debt Service	976,563	978,005	980,945	1,722,565	1,721,487
Other	66,925	61,591	66,250	122,516	147,092
Total	$ 77,043,269	$ 91,526,262	$115,021,054	$112,377,246	$143,273,764



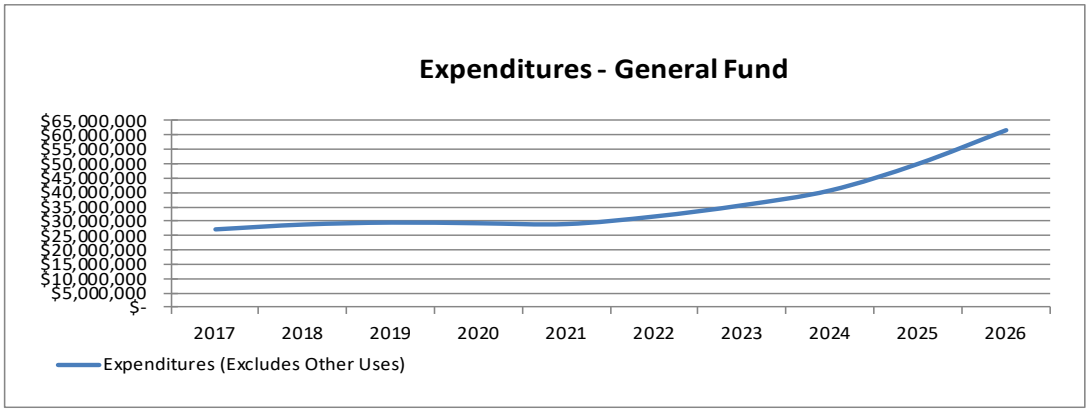


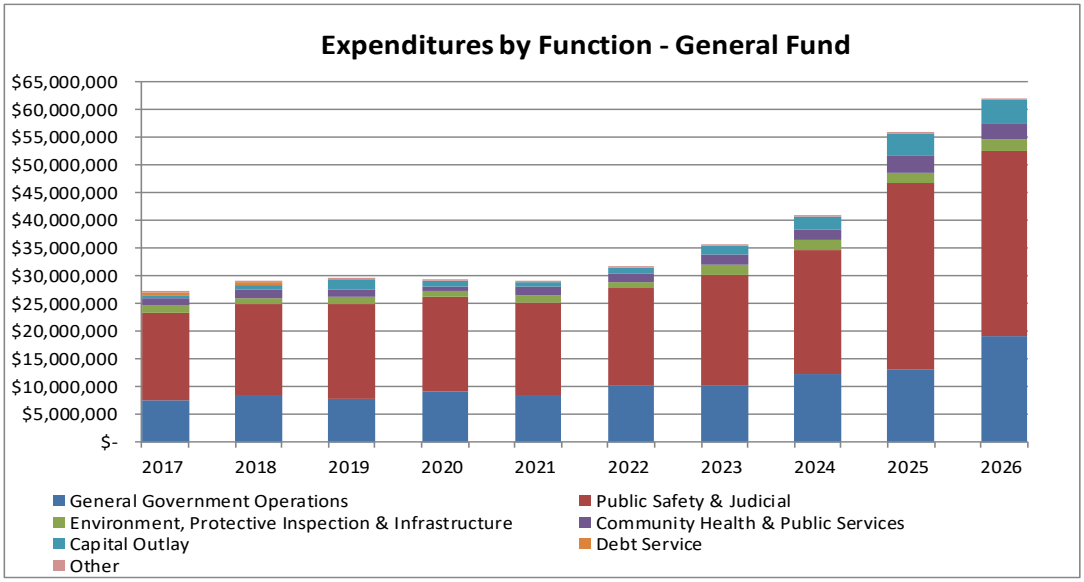
Expenditures by Function cont'd

Budget Basis–General Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
General Government Operations	$ 7,665,472	$ 8,347,382	$ 7,834,862	$ 9,228,750	$ 8,469,911
Public Safety & Judicial	15,794,103	16,578,106	17,012,078	16,930,347	16,839,085
Environment, Protective Inspection & Infrastructure	1,116,263	1,105,904	1,271,307	1,097,979	1,189,125
Community Health & Public Services	1,502,914	1,567,273	1,462,081	905,730	1,643,575
Capital Outlay	442,864	697,962	1,847,900	1,018,861	769,746
Debt Service	383,869	438,263	-	-	-
Other	195,857	55,500	53,000	53,000	53,000
Total	**$ 27,101,342**	**$ 28,790,390**	**$ 29,481,228**	**$ 29,234,667**	**$ 28,964,442**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
General Government Operations	$ 10,096,499	$ 10,191,520	$ 12,277,783	$ 13,193,138	$ 19,062,384
Public Safety & Judicial	17,660,921	19,921,337	22,277,930	30,529,005	33,433,702
Environment, Protective Inspection & Infrastructure	1,214,750	1,926,772	1,835,427	1,878,591	2,046,468
Community Health & Public Services	1,558,975	1,837,811	2,046,572	2,627,426	3,093,552
Capital Outlay	1,021,996	1,609,753	2,227,301	1,691,777	4,009,175
Debt Service	-	-	-	-	-
Other	63,000	58,000	63,000	118,000	143,000
Total	**$ 31,616,141**	**$ 35,545,193**	**$ 40,728,013**	**$ 50,037,937**	**$ 61,788,281**



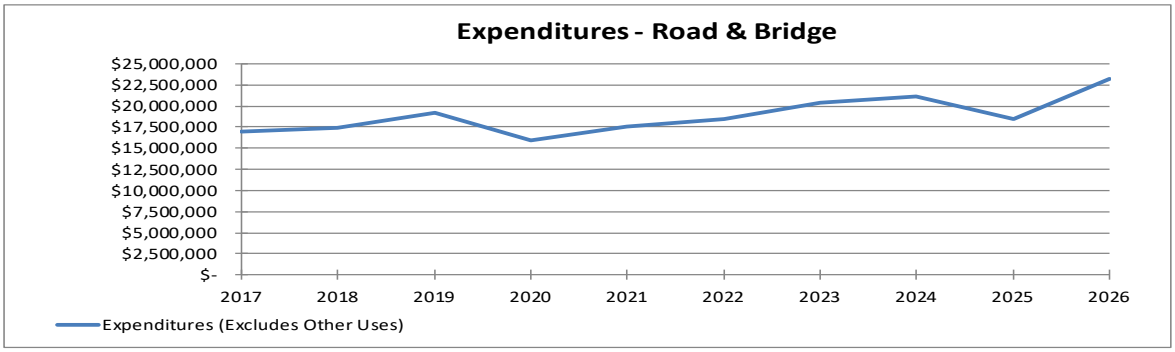


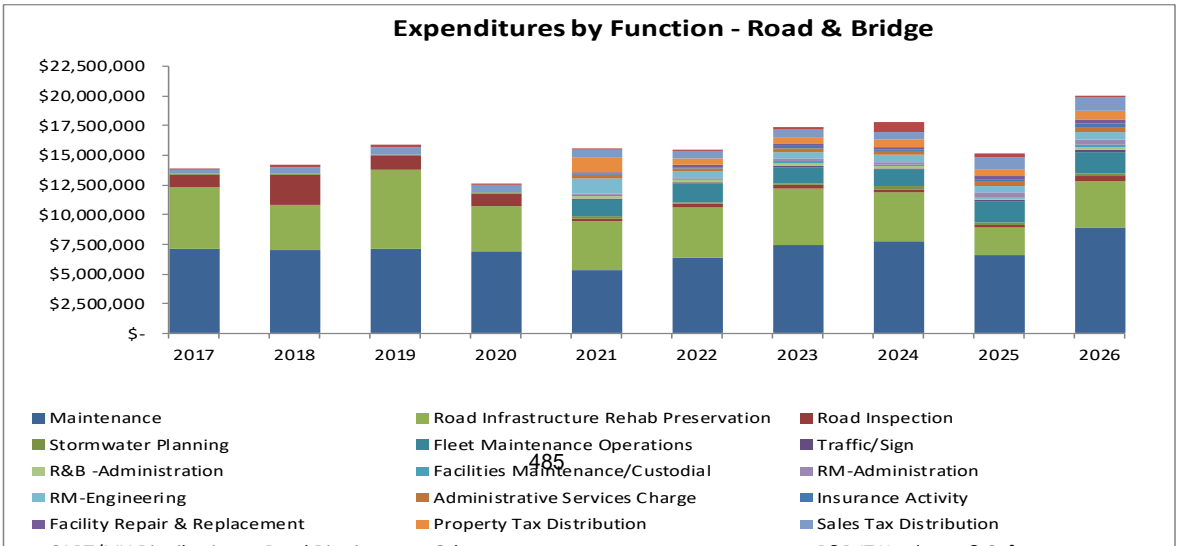
Expenditures by Function cont'd

Budget Basis– Road & Bridge Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Maintenance	$ 7,095,987	$ 7,063,077	$ 7,128,059	$ 6,960,412	$ 5,330,388
Road Infrastructure Rehab Preservation	5,171,587	3,706,517	6,646,329	3,741,156	4,120,555
Road Inspection	1,037,361	2,586,288	1,195,385	1,022,210	227,413
Stormwater Planning	117,043	114,620	110,767	114,628	138,760
Fleet Maintenance Operations	-	-	-	-	1,421,767
Traffic/Sign	-	-	-	-	139,377
R&B -Administration	-	-	-	-	288,251
Facilities Maintenance/Custodial	-	-	-	-	121,163
RM-Administration	-	-	-	-	132,290
RM-Engineering	-	-	-	-	1,271,067
R&B IT Hardware & Software	-	-	-	-	-
Administrative Services Charge	405,000	538,000	630,000	675,000	615,030
Insurance Activity	8,647	44,941	23,862	1,782	372,726
Facility Repair & Replacement	50,000	150,000	150,000	150,000	150,000
Property Tax Distribution	258,052	264,403	271,372	279,453	290,722
Sales Tax Distribution	2,739,268	2,718,437	2,757,898	2,745,457	2,784,609
CART/MV Distribution to Road District	89,271	88,168	89,095	86,126	94,351
Other	6,487	131,927	158,964	182,193	8,075
Total	$ 16,978,703	$ 17,406,378	$ 19,161,731	$ 15,958,417	$ 17,506,544

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Maintenance	$ 6,337,319	$ 7,485,416	$ 7,727,230	$ 6,543,317	$ 8,959,630
Road Infrastructure Rehab Preservation	4,322,611	4,726,786	4,098,654	2,324,194	3,875,000
Road Inspection	235,871	264,548	216,831	273,132	371,726
Stormwater Planning	157,422	173,391	340,683	212,730	229,884
Fleet Maintenance Operations	1,553,367	1,343,804	1,406,717	1,774,117	1,821,079
Traffic/Sign	142,608	148,666	142,304	130,721	194,678
R&B -Administration	232,702	303,373	336,576	374,141	414,822
Facilities Management/Custodial	97,267	218,709	120,150	113,395	232,063
RM-Administration	165,661	221,644	263,453	323,990	410,104
RM-Engineering	515,761	521,086	546,935	586,797	698,601
R&B IT Hardware & Software	74,696	63,501	102,770	68,002	90,068
Administrative Services Charge	675,000	690,000	690,000	1,025,410	1,117,470
Insurance Activity	170,951	195,660	245,612	294,193	371,650
Facility Repair & Replacement	150,000	150,000	873,041	302,000	105,310
Property Tax Distribution	283,303	326,402	350,891	354,659	357,909
Sales Tax Distribution	3,194,628	3,407,098	3,496,798	3,608,343	3,572,392
CART/MV Distribution to Road District	106,787	122,572	130,855	143,604	108,750
Other	9,401	8,765	9,673	9,500	310,000
Total	$ 18,425,355	$ 20,371,421	$ 21,099,173	$ 18,462,245	$ 23,241,136



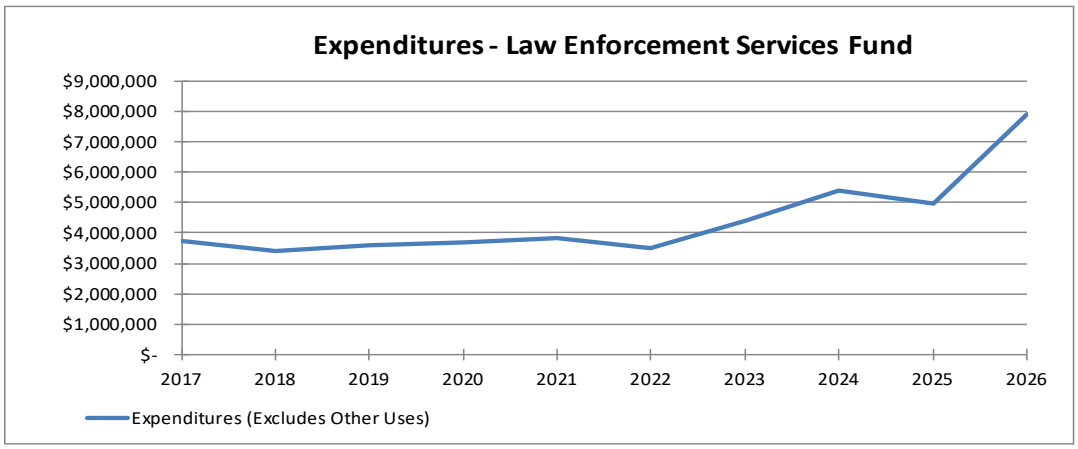


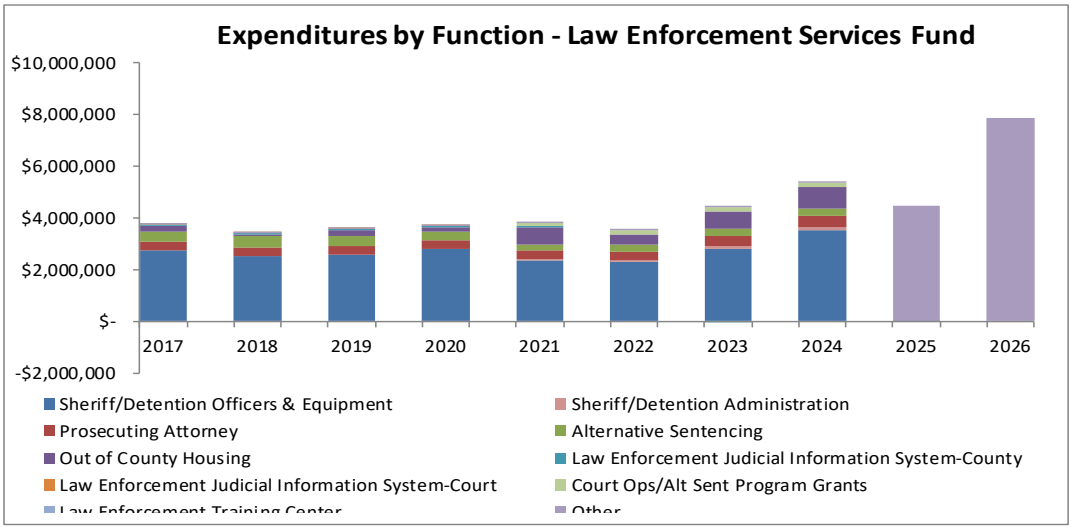
Expenditures by Function cont'd

Budget Basis– Law Enforcement Services Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
Sheriff/Detention Officers & Equipment	$ 2,749,857	$ 2,530,728	$ 2,569,850	$ 2,788,264	$ 2,370,564
Sheriff/Detention Administration	-	-	-	-	66,074
Prosecuting Attorney	343,532	331,099	327,838	340,258	317,405
Alternative Sentencing	382,818	444,112	434,479	371,368	235,099
Out of County Housing	219,577	50,845	220,763	154,041	644,819
Law Enforcement Judicial Information System-County	40,398	35,840	28,167	38,211	38,025
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	0
Court Ops/Alt Sent Program Grants	-	-	-	-	147,017
Law Enforcement Training Center	-	-	-	-	-
Other	1,623	1,465	2,247	4,510	2,202
Total	**$ 3,739,905**	**$ 3,396,189**	**$ 3,585,444**	**$ 3,698,752**	**$ 3,821,205**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
Sheriff/Detention Officers & Equipment	$ 2,303,034	$ 2,832,634	$ 3,535,843	$ -	$ -
Sheriff/Detention Administration	73,278	106,181	119,838	-	-
Prosecuting Attorney	339,990	383,616	423,427	-	-
Alternative Sentencing	268,101	267,601	309,656	-	-
Out of County Housing	379,814	674,899	799,845	-	-
Law Enforcement Judicial Information System-County	0	(888)	0	6,262	-
Law Enforcement Judicial Information System-Court	0	0	0	-	-
Court Ops/Alt Sent Program Grants	149,216	152,721	197,990	-	-
Law Enforcement Training Center	-	-	-	496,009	-
Other	2,564	2,390	2,638	4,467,650	7,879,575
Total	**$ 3,515,997**	**$ 4,419,154**	**$ 5,389,237**	**$ 4,969,921**	**$ 7,879,575**



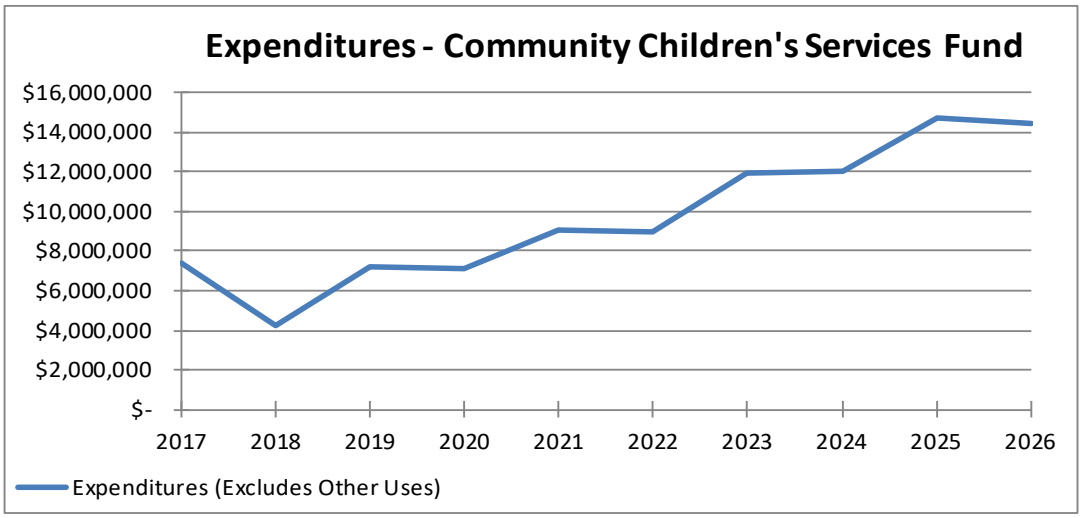


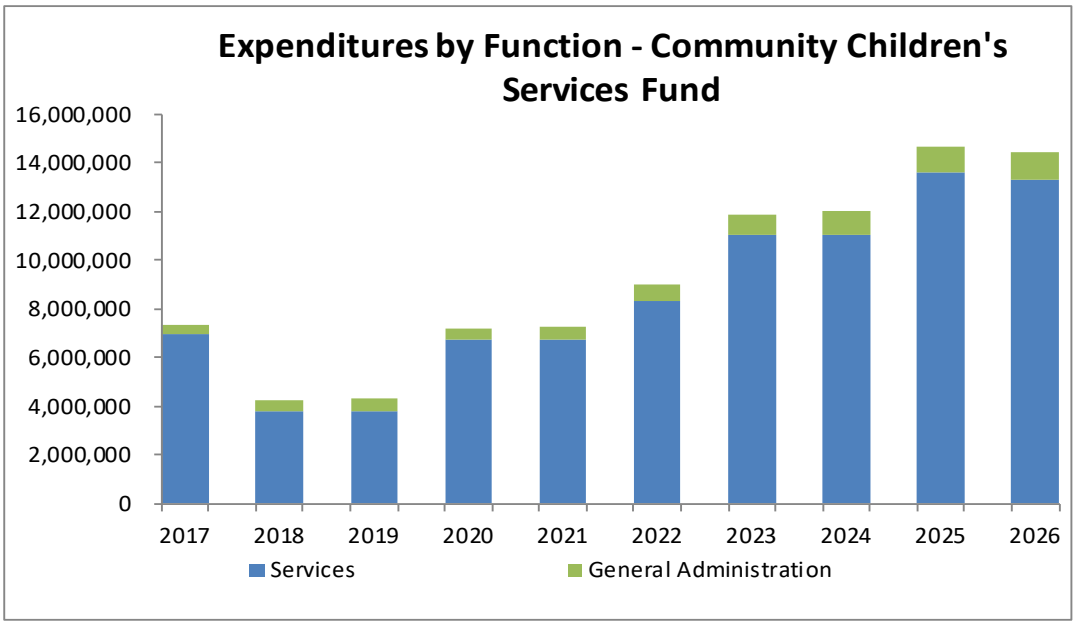
Expenditures by Function cont'd

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

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
General Administration	$ 359,662	$ 408,740	$ 473,200	$ 439,213	$ 559,318
Services	6,993,891	3,822,599	6,697,231	6,707,539	8,509,896
Total	**$ 7,353,553**	**$ 4,231,339**	**$ 7,170,431**	**$ 7,146,752**	**$ 9,069,214**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
General Administration	$ 666,233	$ 869,663	$ 980,457	$ 1,077,284	$ 1,156,901
Services	8,327,613	11,012,997	11,066,715	13,603,851	13,310,000
Total	**$ 8,993,846**	**$ 11,882,660**	**$ 12,047,172**	**$ 14,681,135**	**$ 14,466,901**



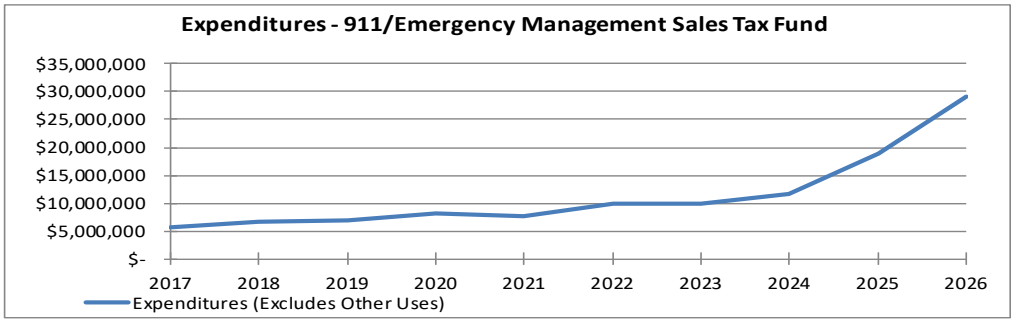


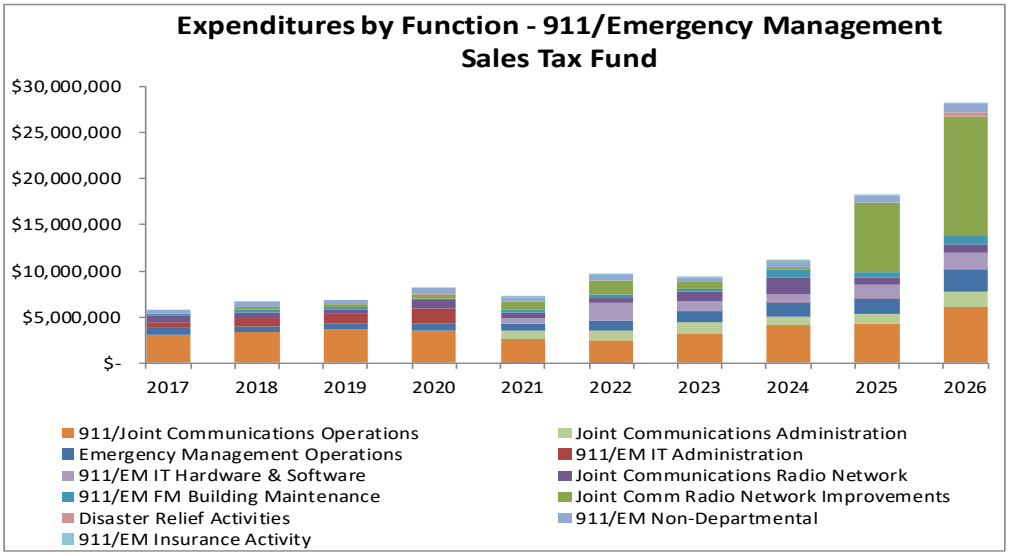
Expenditures by Function cont'd

Budget Basis–911/Emergency Management Fund (Major Fund)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
911/Joint Communications Operations	$ 3,136,319	$ 3,416,849	$ 3,695,434	$ 3,531,804	$ 2,640,838
Joint Communications Administration	$ -	$ -	-	-	885,246
Emergency Management Operations	680,113	514,657	531,020	814,476	771,736
911/EM IT Administration	555,295	979,822	1,080,197	1,653,340	(8,361)
911/EM IT Hardware & Software	-	-	-	-	572,344
911/EM IT Technical Support	-	-	-	-	446,423
Joint Communications Radio Network	755,307	621,113	537,012	764,869	552,090
911/EM FM Building Maintenance	233,977	218,417	248,112	261,594	346,923
Joint Comm Radio Network Improvements	-	320,862	217,903	347,342	888,270
Disaster Relief Activities	-	-	1,901	266,701	-
911/EM Insurance Activity	-	-	-	-	76,527
911/EM Non-Departmental	361,997	581,007	541,864	551,181	416,676
Total	**$ 5,723,008**	**$ 6,652,727**	**$ 6,853,443**	**$ 8,191,307**	**$ 7,588,712**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
911/Joint Communications Operations	$ 2,535,569	$ 3,147,390	$ 4,151,003	$ 4,267,550	$ 6,140,788
Joint Communications Administration	1,019,642	1,218,210	896,786	1,083,285	1,547,098
Emergency Management Operations	1,093,427	1,214,251	1,533,185	1,593,857	2,417,034
911/EM IT Administration	(1,608)	2,548	2,935	3,134	900
911/EM IT Hardware & Software	1,925,396	1,131,201	785,537	1,493,136	1,837,582
911/EM IT Technical Support	461,533	478,265	526,924	608,014	717,838
Joint Communications Radio Network	594,450	954,238	1,890,243	821,170	975,145
911/EM FM Building Maintenance	320,868	433,924	923,108	613,236	788,468
Joint Comm Radio Network Improvements	1,519,731	642,232	187,803	7,511,442	12,958,404
Disaster Relief Activities	-	-	-	-	500,000
911/EM Insurance Activity	68,641	79,529	94,698	131,372	180,406
911/EM Non-Departmental	480,122	543,640	630,580	699,727	937,711
Total	**$ 10,017,771**	**$ 9,845,428**	**$ 11,622,802**	**$ 18,825,923**	**$ 29,001,374**



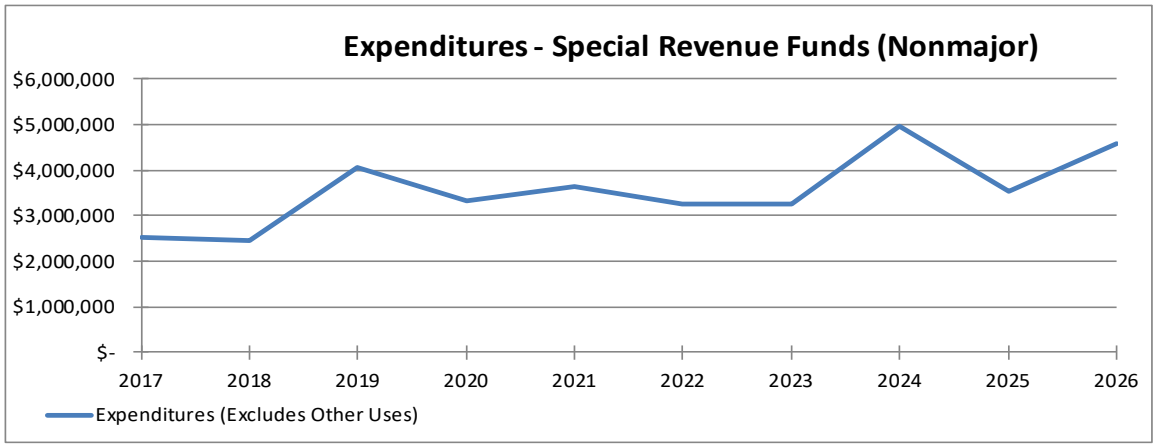


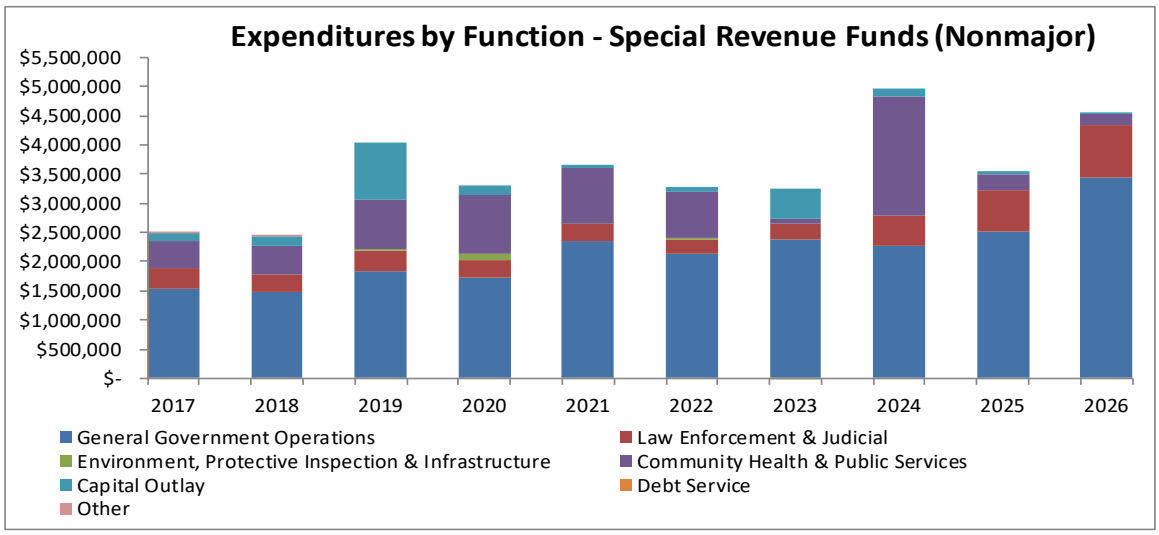
Expenditures by Function cont'd

Budget Basis–Special Revenue Funds (Nonmajor Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
General Government Operations	$ 1,537,935	$ 1,476,403	$ 1,829,895	$ 1,732,240	$ 2,361,955
Public Safety & Judicial	352,351	300,029	365,218	299,523	279,166
Environment, Protective Inspection & Infrastructure	-	-	10,318	108,625	16,197
Community Health & Public Services	458,146	487,953	867,590	1,014,684	949,777
Capital Outlay	148,007	174,832	974,370	161,862	45,522
Debt Service	-	-	-	-	-
Other	10,280	3,857	-	-	-
Total	**$ 2,506,719**	**$ 2,443,074**	**$ 4,047,391**	**$ 3,316,934**	**$ 3,652,617**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
General Government Operations	$ 2,127,740	$ 2,384,783	$ 2,272,547	$ 2,507,994	$ 3,450,568
Public Safety & Judicial	239,876	271,499	502,639	716,041	886,672
Environment, Protective Inspection & Infrastructure	39,246	(230)	-	-	-
Community Health & Public Services	797,631	81,081	2,047,833	274,823	195,820
Capital Outlay	64,718	523,677	132,439	46,954	37,740
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	**$ 3,269,211**	**$ 3,260,810**	**$ 4,955,458**	**$ 3,545,812**	**$ 4,570,800**



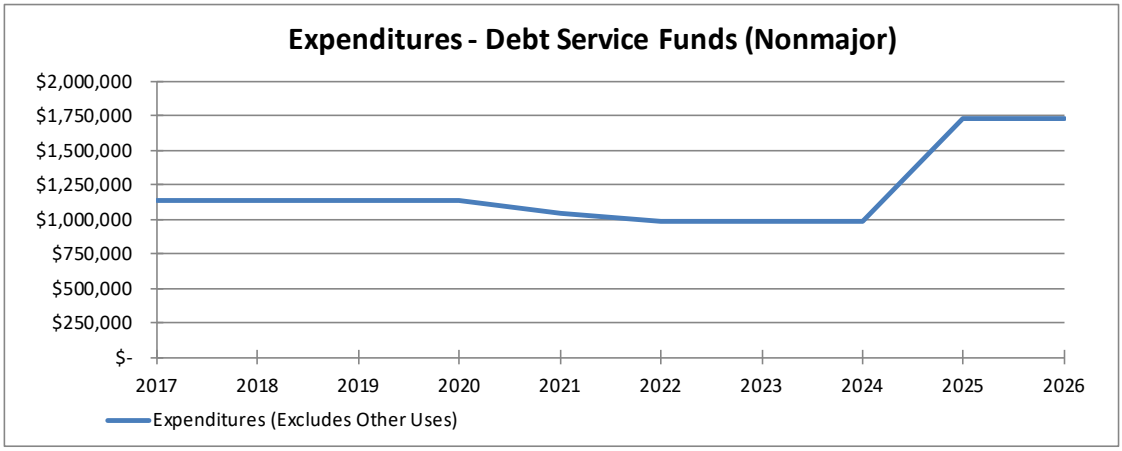


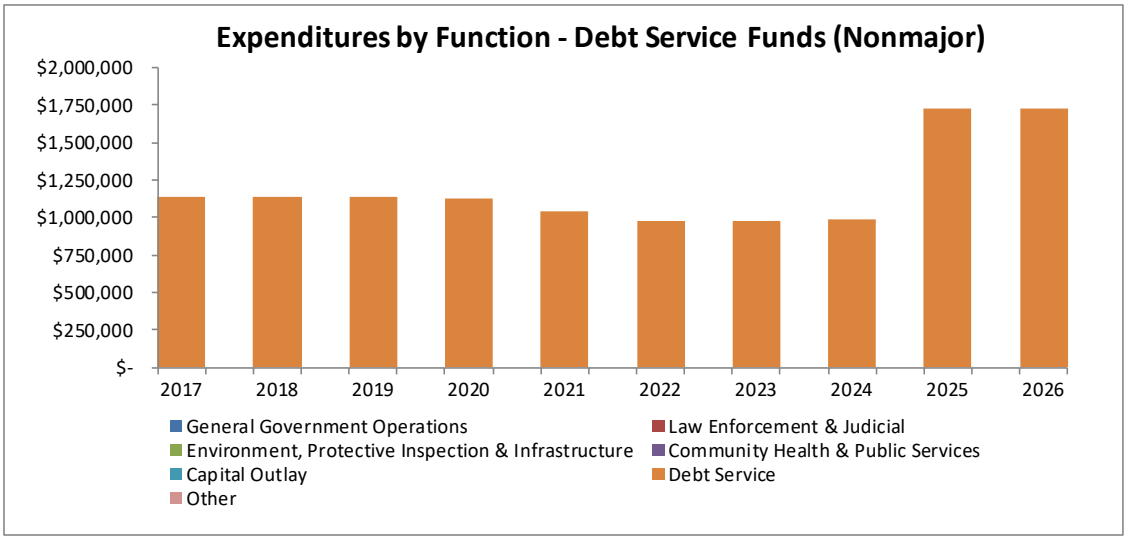
Expenditures by Function cont'd

Budget Basis– Debt Service Funds (Nonmajor Funds)

	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
General Government Operations	$ -	$ -	$ -	$ -	$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	1,136,949	1,135,153	1,138,556	1,131,429	1,041,031
Other	-	-	-	-	-
Total	**$ 1,136,949**	**$ 1,135,153**	**$ 1,138,556**	**$ 1,131,429**	**$ 1,041,031**

	2022 Actual	2023 Actual	2024 Actual	2025 Estimated	2026 Budget
General Government Operations	$ -	$ -	$ -	$ -	$ -
Public Safety & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	980,488	981,596	984,195	1,727,081	1,725,579
Other	-	-	-	-	-
Total	**$ 980,488**	**$ 981,596**	**$ 984,195**	**$ 1,727,081**	**$ 1,725,579**





Budget Adjustment Policy

Approved: Commission Order 4-2014

Background and Purpose

The adopted annual budget is a financial plan which reflects legal spending limits for the County's Administrative Authorities. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the object (or class) level within a departmental budget. More stringent budgetary controls apply to fixed assets such that only those fixed assets specifically identified and approved in the budget are authorized for purchase.

Occasionally, adjustments to the annual budget are necessary. Generally, such adjustments should be requested and authorized ***prior*** to procurement. These adjustments are classified as either a **Budget Amendment** or a **Budget Revision** and are subject to the policy provisions outlined below which are intended to promote transparency, accountability, and compliance with state law.

In some instances, county elected officials other than the County Commission serve as the appropriating authority for one or more special revenue funds, as specified in state statute. In these instances, the appropriating authority exercises sole discretion in authorizing budget adjustments in a manner consistent with applicable state statutes.

Budget Amendments

A Budget Amendment results in a net increase (or decrease) to the overall appropriations for a given fund.

Example: the County receives a grant which results in an overall increase to revenues and expenditures.

The **Revised Statutes of Missouri (RSMo) 50.622** require that budget amendments follow the same statutory process as is used for the adoption of the annual budget. This process ensures public notice for the proposed budget amendment, an opportunity for public input, and a minimum 10-day period between presenting the proposed budget amendment and final approval. (A 30-day period applies in the event of a budget reduction.) The budget amendment process, including required public hearings, is incorporated into the County Commission's regular meeting schedule and a Commission Order is obtained to demonstrate completion of the statutory process.

Budget Revisions

A Budget Revision consists of off-setting increases and decreases in two or more appropriations which result in a net impact of $0 to the overall appropriations for a given fund.

Example: The Office Supplies appropriation is decreased in order to increase the Equipment Repairs appropriation by the same amount, resulting in a zero net change to overall appropriations.

Budget Adjustment Policy cont'd

There are several types of Budget Revisions:

1. Budget Revisions Between Spending Agencies:
The **Revised Statutes of Missouri (RSMo) 50.630** allow the County Commission, with recommendation of the Budget Officer, to authorize the transfer of all (or any portion) of an unencumbered appropriation balance of one spending agency under the Commission's jurisdiction to another spending agency, but such action may only be taken during the last two months of the fiscal year (i.e., November and December). A commission order is required as evidence of commission approval.

2. Budget Revisions from the Emergency Appropriation:
Pursuant to **RSMo 50.540 (4)**, budget revisions from the General Fund emergency appropriation may be made at any time during the year for unforeseen emergencies. A unanimous vote of the County Commission is required for approval. From time-to time, emergency appropriations are established in other funds where the County Commission is the appropriating authority. Budget revisions from such emergency appropriations are handled in the same manner as in the General Fund.

3. Budget Revisions between classes of expenditure within a single spending agency:
The Revised Statutes of Missouri do not address the need for budget revisions between classes of expenditure within a single spending agency. In the absence of such statutory guidance, the following policies will apply. Any decision of the Budget Officer pursuant to these policies may be appealed to the County Commission.

3.1 Budget Revisions pertaining to expenditures of Class 1 and Classes 2-8:

(a) The estimated future budgetary impact is expected to be equal to or greater than the statutory bid amount: Budget revisions having an estimated future budgetary impact equal to or greater than the statutory bid threshold amount are subject to approval by the County Commission. County Commission approval is evidenced by a County Commission Order.

(b) The estimated future budgetary impact is expected to be less than the statutory bid amount: Budget revisions having an estimated future budgetary impact less than the statutory bid threshold amount are subject to approval by the Budget Officer.

3.2 Budget Revisions pertaining to Class 9 expenditures (Fixed Assets). As noted above, more stringent budgetary controls apply to fixed assets.

(a) The requested fixed asset is authorized in the annual budget; however, available remaining budget is insufficient to cover the anticipated cost: A budget revision is needed to cover the expected budget shortfall. The budget revision requires approval by the Budget Officer.

Budget Adjustment Policy cont'd

(b) The requested fixed asset was not authorized in the annual budget and available remaining budget is insufficient to cover anticipated cost: A budget revision is needed to cover the anticipated cost of the new (or replacement) fixed asset and to authorize purchase of the asset within the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a County Commission Order.

(c) The requested fixed asset was not approved in the annual budget and available remaining budget is sufficient to cover anticipated cost: A budget revision is not needed because sufficient budget is available to cover the anticipated cost; however, approval is needed to authorize the fixed asset in the budget. Requested assets having an individual amount greater than or equal to the statutory fixed asset threshold amount (per RSMo 55.160) require County Commission approval. County Commission approval is evidenced by a county commission order.

Glossary

Accounting Period-A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System-The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis–A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue-To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

ACFR- Annual Comprehensive Financial Report.

Ad Valorem Tax–A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

Adoption–Formal process by which a final budget is approved by the governing body.

Agency Fund-A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Annual Comprehensive Financial Report (ACFR)-A governmental entity's official annual report prepared and published as a matter of public record. In addition to the required financial statements, the ACFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Appropriation–Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

ARPA- American Rescue Plan Act

ARRA–**American Recovery and Reinvestment Act of 2009**-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

Assessed Valuation–The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Assessment Ratio–The ratio at which the tax rate is applied to the tax base.

Authorized Positions–Employee positions, which are authorized in the adopted budget, to be filled during the year.

Available (Unreserved and Undesignated) Fund Balance–This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Glossary cont'd

Bond–Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

Bond-- General Obligation (GO) Bond–This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

Bond-- Revenue Bond–This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

Budget–A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment–Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision–Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

Budget Timetable (or Budget Calendar)–The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control–The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

Budgetary Resources-A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

Capital Budget–A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

Capital Improvement–Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

Capital Improvement Program (CIP)–A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

Capitalization-recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

Capital Outlay
(Class "9")–Fixed assets which have a value of $1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Glossary cont'd

Capital Project–Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

Capital Project Fund-A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

CART–County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state's motor fuel tax that is allocated and distributed to counties.

Component Unit-a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Contractual Services–Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of living Adjustment (COLA)–An increase in salaries to offset the adverse effect of inflation on compensation.

CPI–Consumer Price Index

Current Assets-Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

Current Liabilities-Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit-The maximum amount of gross or net debt that is legally permitted.

Debt Margin-The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

Debt Service–Payments of interest and repayment of principal on borrowed money.

Debt Service Fund-A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

Department–The basic County organizational unit, functionally unique in delivery of services.

Depreciation-The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing $20,000 and having an estimated useful life of 5 years and an estimated re-sell value of $5,000 at the end of 5 years, will have annual depreciation of $3,000.

Glossary cont'd

Distinguished Budget Presentation Awards Program–A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

ECC (Emergency Communications Center)–the facility (constructed in 2015-2016) which houses two County departments: Boone County Joint Communications and Emergency Management.

Employee (or Fringe) Benefits–Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance–A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund-A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

Expenditure–An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

Expenditure Class–A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

Fiduciary Fund-Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

Fiscal Policy–A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, a capital investment. Fiscal policy provides and agreed-upon set of principles for the planning and programming of government budgets and their funding.

Fiscal Period or Fiscal Year–A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset–Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

Franchise Agreement-An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

Franchise Tax-the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

Glossary cont'd

Full Accrual Basis of Accounting-The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.

Full Faith and Credit-A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

Full-Time Equivalent (FTE)–A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

Function-A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund–An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Fund Accounting-An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance–The excess of a fund's assets over its liabilities which is *available for appropriation.*

Fund Equity–The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type-A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP–Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB-Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

GASB 34-Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund-A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General

Glossary cont'd

Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

General Obligation Bonds-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

GFOA-Government Finance Officers Association

Goal–A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

Grant–A contribution by a government or other organization to support a particular function or purpose.

HAVA- Help Americans Vote Act

Infrastructure Assets-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers–The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue–Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Internal Service Charge–The charges to user departments for internal services provided by another government agency, such as insurance, facilities management, or housekeeping.

Internal Service Fund-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

Levy–(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a $ .12 levy represents a tax of $ .12 per $100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

Line Item–The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

Glossary cont'd

Long-term Debt-Debt with a maturity of more than one year after the date of issuance.

Measurable and Available-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. "Measurable" refers to the ability to quantify the revenue and "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, "available" is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

Modified Accrual Basis of Accounting-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

MODOT–Missouri Department of Transportation

Net Fund Balance- The portion of any given fund's fund balance that is available for general appropriation.

NID-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

Non-expendable Trust Fund-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

Object-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

Object Classification-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

Operating Budget-A budget that applies to all outlays other than capital outlays.

Other Financing Sources-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

Other Financing Uses-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

Performance Measures–A quantitative means of assessing the efficiency and effectiveness of government services.

Personal Services–Expenditures for salaries, wages, and fringe benefits of a government's employees.

Prior-Year Encumbrances–Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation,

Glossary cont'd

and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Private Purpose Trust Fund-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Property Taxes-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication–A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded)-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an un-recorded gain.

Reserves–That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation.* Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

Reserve for Encumbrances-A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

Resources–Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

Revenue–A source of income to finance government operations.

Revenue Bonds-Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

Revenue Class–A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the "Description of the Accounting and Budgeting Systems" section.

RSMo–Revised Statutes of Missouri

Self-insured-The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

Glossary cont'd

Short-term Debt-Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Source of Revenue–Revenues are classified according to their source or point of origin.

Special Assessment-A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

Special Assessment Debt or Bonds-Bonds that are to be retired from the proceeds of one or more Special Assessments.

Special Obligation Bond-Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

Special Revenue Fund-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute-A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation–An additional appropriation made by the governing body after the budget year has started.

Tax Anticipation Notes-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

Tax Ceiling–Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

Tax Levy–The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate-The amount of tax stated in terms of a unity of the tax base.

Tax Year–The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

Taxes-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

TMDL- Total Maximum Daily Load-- A regulatory term describing a value of the maximum amount of a pollutant that a body of water can receive while still meeting water quality standards.

Transfers In/Out–Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Glossary cont'd

Trust Fund-A fund consisting of resources received and held by the governmental entity as a trustee, to be expended or invested in accordance with the terms and conditions of the trust.

Unencumbered Balance–The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

Unreserved (and Undesignated) Fund Balance–The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation