

# 2020 APPROVED BUDGET



## **Cole County Missouri**

**Sam Bushman**  
Presiding Commissioner

**Jeff Hoelscher**  
Eastern District Commissioner

**Kris Scheperle**  
Western District Commissioner

**Kristen Berhorst**  
County Auditor  
Budget Officer



# **COLE COUNTY MISSOURI**

**Commission Approved Budget**



**For Fiscal Year 2020**

**Prepared by:**

**Auditor's Office  
Kristen Berhorst  
County Auditor**

# **Cole County, Missouri**

## **2020 Budget**

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**Table I**  
**Cole County 2020 Budget by Fund**

<b><u>FUND</u></b>	<b><u>TOTAL APPROPRIATION</u></b>	
<b>100 - GENERAL REVENUE</b>		
112 - AUDITOR	155,404	
113 - COLLECTOR	386,409	
114 - TREASURER	149,617	
121 - COUNTY CLERK	657,172	
122 - COUNTY COMMISSION	662,628	
124 - PUBLIC ADMINISTRATOR	255,278	
125 - RECORDER	433,193	
126 - GIS	91,351	
127 - GENERAL ACCOUNTS	10,922,094	
128 - INFORMATION SYSTEMS	370,171	
131 - MAINTENANCE	670,064	
141 - HEALTH	1,701,025	
151 - CIRCUIT CLERK	49,738	
152 - JUVENILE CENTER	2,026,516	
153 - CIRCUIT COURT SERVICES	89,097	
155 - COURT SECURITY	605,423	
162 - CORONER	49,500	
163 - PROSECUTING ATTORNEY	1,397,819	
165 - SHERIFF	1,759,381	
167 - EMERGENCY MANAGEMENT	156,877	
168 - CHILD SUPPORT	283,657	
172 - PARKS & RECREATION	27,945	
173 - COUNTY PLANNING	303,027	
<b>GENERAL REVENUE FUND TOTAL</b>		<b>\$ 23,203,386</b>
<b>200 - ROAD &amp; BRIDGE</b>		<b>\$ 8,240,847</b>
<b>210 - DOMESTIC SHELTER</b>		<b>\$ 19,966</b>
<b>220 - RECORDER SPECIAL</b>		<b>\$ 236,167</b>
<b>230 - ASSESSMENT FUND</b>		<b>\$ 2,103,042</b>
<b>240 - TRAINING FUND</b>		
911 - PA SPECIAL	4,142	
912 - SHERIFF SPECIAL	14,353	
<b>TRAINING FUND TOTAL</b>		<b>\$ 18,495</b>
<b>280 - DELINQUENT TAX FUND</b>		<b>\$ 341,260</b>
<b>290 - ELECTION SERVICE FUND</b>		<b>\$ 109,164</b>
<b>300 - TAX MAINTENANCE FUND</b>		<b>\$ 272,120</b>
<b>310 - SHERIFF REVOLVING FUND</b>		<b>\$ 148,078</b>
<b>320 - ADMIN HANDLING COST</b>		<b>\$ 132,482</b>
<b>410 - SCHOOL FUND</b>		<b>\$ 990,838</b>
<b>420 - TAX OVERPLUS</b>		<b>\$ 13,333</b>
<b>560 - HEALTH INSURANCE FUNDING</b>		<b>\$ 5,254,329</b>
<b>570 - NEIGHBORHOOD SINKING FUND</b>		<b>\$ 208,557</b>
<b>600 - LAW ENFORCEMENT SALES TAX</b>		
701 - ADMINISTRATION	13,947,777	
702 - SUPPORT SERVICES	1,383,991	
703 - PATROL DIVISION	2,175,827	
704 - JAIL DIVISION	3,248,903	
<b>LAW ENFORCEMENT SALES TAX FUND TOTAL</b>		<b>\$ 20,756,498</b>
<b>650 - EMERGENCY SERV SALES TAX</b>		<b>\$ 8,775,242</b>
<b>660 - EMS FUND</b>		<b>\$ 6,194,005</b>
<b>700 - SALES TAX</b>		
804 - COURTHOUSE CAPITAL	2,968,808	
805 - ROAD/BRIDGE CAPITAL	8,838,742	
<b>SALES TAX FUND TOTAL</b>		<b>\$ 11,807,550</b>
<b>820 - FINANCIAL INSTITUTION TAX FUND</b>		<b>\$ 60,000</b>
<b>TOTAL COUNTY BUDGET</b>		<b>\$ 88,885,359</b>

**Table II**  
**2020 and 2019 Budget to Budget Comparisons of Source & Use of Funds**

	2020 Budget	% of total basic revenue/expense	2019 Budget	% of total basic revenue/expense
<b>FINANCIAL SOURCES:</b>				
<b>Revenue:</b>				
Taxes				
Property tax	\$ 6,066,180	13.3%	\$ 5,983,622	13.3%
Sales tax	19,522,272	42.8%	19,198,596	42.6%
Use tax	1,650,000	3.6%	1,500,000	3.3%
Other taxes	2,832,208	6.2%	2,670,819	5.9%
Total taxes	30,070,660	65.9%	29,353,037	65.1%
Licenses, fees, & permits	12,513,845	27.4%	12,719,561	28.2%
Intergovernmental	2,116,985	4.6%	2,001,289	4.4%
Interest	613,610	1.3%	573,415	1.3%
Miscellaneous	330,500	0.7%	409,670	0.9%
<b>Total revenue</b>	45,645,600	100.0%	45,056,972	100.0%
Beginning reserve	34,961,607	76.6%	33,731,092	74.9%
Total revenue and reserves	80,607,207	176.6%	78,788,064	174.9%
<b>Other Financing Sources</b>				
Transfer in	1,033,038	2.3%	955,618	2.1%
Sales tax transfer	5,485,733	12.0%	5,420,939	12.0%
Law enforcement transfer	1,759,381	3.9%	1,762,276	3.9%
<b>TOTAL FINANCIAL SOURCES</b>	88,885,359	194.7%	86,926,897	192.9%
<b>FINANCIAL USES:</b>				
<b>Expenditures:</b>				
Personnel services	21,951,400	40.9%	21,361,156	41.3%
Contractual services	1,786,000	3.3%	1,798,705	3.5%
Supplies & materials	9,658,929	18.0%	9,176,490	17.8%
COPs payment	2,847,800	5.3%	2,853,000	5.5%
Other	3,151,363	5.9%	3,208,427	6.2%
Capital outlay	13,030,165	24.3%	12,396,716	24.0%
Debt service	111,554	0.2%	108,164	0.2%
Grants	1,182,108	2.2%	770,678	1.5%
<b>Total expenditures</b>	53,719,319	100.0%	51,673,336	100.0%
Ending reserve	26,887,888	50.1%	27,114,728	52.5%
Total expenditures and reserves	80,607,207	150.1%	78,788,064	152.5%
<b>Other Financing Uses</b>				
Transfer out	1,033,038	1.9%	955,618	1.8%
Sales tax transfer	5,485,733	10.2%	5,420,939	10.5%
Law enforcement transfer	1,759,381	3.3%	1,762,276	3.4%
<b>TOTAL FINANCIAL USES</b>	\$ 88,885,359	165.5%	\$ 86,926,897	168.2%

**Table III**  
**2020 Budget Summary by Fund and All Funds Combined**

	General Fund	Road & Bridge	Sales Tax	Law Enforcement	EMS	Other Funds	Total All Funds
<b>FINANCIAL SOURCES:</b>							
<b>Revenue:</b>							
Taxes							
Property tax	\$ 1,248,740	\$ 4,021,105	\$ -	\$ -	\$ -	\$ 796,335	\$ 6,066,180
Sales tax	-	-	6,508,009	6,507,133	6,507,130	-	19,522,272
Use tax	1,650,000	-	-	-	-	-	1,650,000
Other taxes	1,265,000	1,207,208	-	-	-	360,000	2,832,208
<b>Total taxes</b>	<b>4,163,740</b>	<b>5,228,313</b>	<b>6,508,009</b>	<b>6,507,133</b>	<b>6,507,130</b>	<b>1,156,335</b>	<b>30,070,660</b>
Licenses, fees, & permits	2,546,465	245,890	-	2,798,166	3,558,000	3,332,774	12,481,295
Intergovernmental	1,475,784	-	600,000	41,201	-	-	2,116,985
Interest	180,000	70,000	80,000	160,000	57,000	66,610	613,610
Miscellaneous	292,830	29,270	-	20,450	500	20,000	363,050
<b>Total revenue</b>	<b>8,658,819</b>	<b>5,573,473</b>	<b>7,188,009</b>	<b>9,526,950</b>	<b>10,122,630</b>	<b>4,575,719</b>	<b>45,645,600</b>
Beginning reserve	9,708,586	2,628,494	4,619,541	9,407,712	3,265,162	5,332,112	34,961,607
Total revenue and reserves	18,367,405	8,201,967	11,807,550	18,934,662	13,387,792	9,907,831	80,607,207
<b>Other Financing Sources</b>							
Administrative fee transfer	759,012	20,880	-	-	-	-	779,892
Personnel service transfer	172,691	18,000	-	62,455	-	-	253,146
Interfund transfer	-	-	-	-	1,581,455	-	1,581,455
Sales tax transfer	3,904,278	-	-	-	-	-	3,904,278
Law enforcement transfer	-	-	-	1,759,381	-	-	1,759,381
<b>TOTAL FINANCIAL SOURCES</b>	<b>23,203,386</b>	<b>8,240,847</b>	<b>11,807,550</b>	<b>20,756,498</b>	<b>14,969,247</b>	<b>9,907,831</b>	<b>88,885,359</b>
<b>FINANCIAL USES:</b>							
<b>Expenditures:</b>							
Personnel services	8,583,161	2,548,189	-	5,912,035	4,209,951	698,064	21,951,400
Contractual services	813,369	76,250	15,250	330,287	430,888	119,956	1,786,000
Supplies & materials	2,025,876	2,194,761	-	1,762,883	950,024	2,725,385	9,658,929
COPs payment	-	-	-	2,847,800	-	-	2,847,800
Other	92,947	675,000	-	386,436	-	1,996,980	3,151,363
Capital outlay	1,505,000	352,482	9,596,772	776,604	799,307	-	13,030,165
Debt service	-	-	-	-	-	111,554	111,554
Grants	174,790	-	880,072	127,246	-	-	1,182,108
<b>Total expenditures</b>	<b>13,195,143</b>	<b>5,846,682</b>	<b>10,492,094</b>	<b>12,143,291</b>	<b>6,390,170</b>	<b>5,651,939</b>	<b>53,719,319</b>
Ending reserve	8,209,982	2,195,343	1,111,580	8,613,207	2,749,874	4,007,902	26,887,888
Total expenditures and reserves	21,405,125	8,042,025	11,603,674	20,756,498	9,140,044	9,659,841	80,607,207
<b>Other Financing Uses</b>							
Administrative fee transfer	20,880	198,822	203,876	-	343,470	12,844	779,892
Personnel service transfer	18,000	-	-	-	-	235,146	253,146
Interfund transfer	-	-	-	-	1,581,455	-	1,581,455
Sales tax transfer	-	-	-	-	3,904,278	-	3,904,278
Law enforcement transfer	1,759,381	-	-	-	-	-	1,759,381
<b>TOTAL FINANCIAL USES</b>	<b>\$ 23,203,386</b>	<b>\$ 8,240,847</b>	<b>\$ 11,807,550</b>	<b>\$ 20,756,498</b>	<b>\$ 14,969,247</b>	<b>\$ 9,907,831</b>	<b>\$ 88,885,359</b>

# General Information

## **Entity Structure and Organization**

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

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

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

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

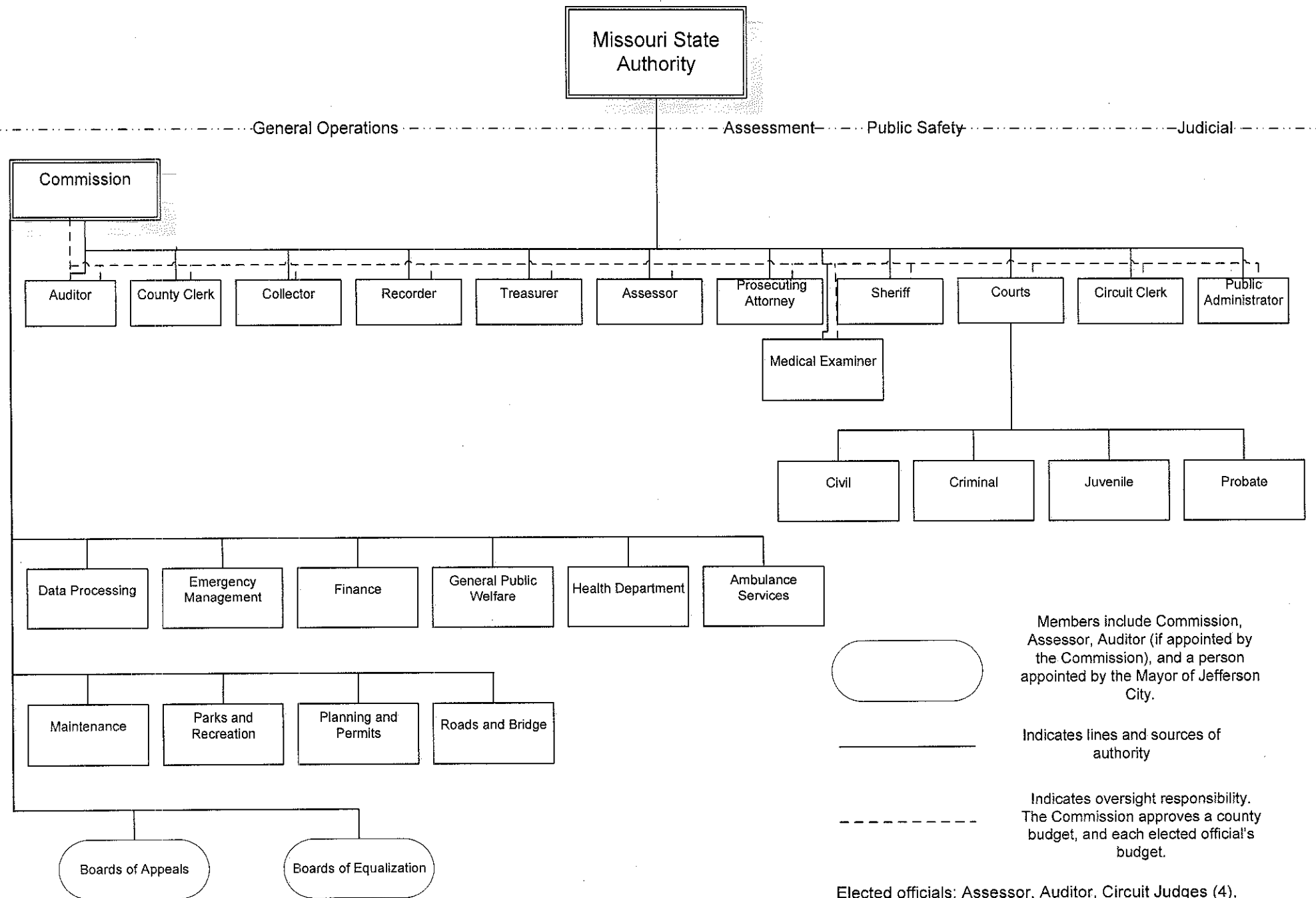
## **Budget Calendar and Process**

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

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

## **Budget Revisions and Budget Amendments**

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



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



## County Office Directory

### **Assessor**

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

Kristen Berhorst	311 E. High St, JC, MO 65101	573-634-9123
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### **Circuit Clerk**

Dawnel Davidson	301 E. High St, JC, MO 65101	573-634-9151
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### **Circuit Court Judges**

John Beetem, Circuit Judge	301 E. High St, JC, MO 65101	573-634-9192
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Daniel Green, Circuit Judge	301 E. High St, JC, MO 65101	573-634-9190
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Patricia Joyce, Presiding Judge	301 E. High St, JC, MO 65101	573-634-9178
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Cotton Walker, Associate Circuit Judge	301 E. High St, JC, MO 65101	573-659-2300
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### **Circuit Court Marshal**

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

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

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

Sam Bushman, Presiding Commissioner	311 E. High St, JC, MO 65101	573-634-9113
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Jeff Hoelscher, E. District Commissioner	311 E. High St, JC, MO 65101	573-634-9112
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Kris Scheperle, W. District Commissioner	311 E. High St, JC, MO 65101	573-634-9111
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### **County Counsel**

Jill LaHue	311 E. High St, JC, MO 65101	573-634-9107
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### **Emergency Management**

Bill Farr, Director	1736 Southridge Dr, JC, MO 65109	573-634-9146
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### **Emergency Medical Services**

Matt Lindewirth, Director	1736 Southridge Dr, JC, MO 65109	573-634-9224
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### **Facilities Maintenance**

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

Kristi Campbell, Director	1616 Industrial Dr, JC, MO 65109	573-636-2181
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### **Information Technology**

Brian Ridenhour, Director	301 E. High St, JC, MO 65101	573-634-9063
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### **Prenger Family Center**

Michael Couty, Director	400 Stadium Blvd, JC, MO 65109	573-636-5177
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### **Prosecuting Attorney**

Locke Thompson	311 E. High St, JC, MO 65101	573-634-9180
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### **Public Administrator**

Joe Kuensting	301 E. High St, JC, MO 65101	573-634-9199
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### **Public Works**

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

Judy Ridgeway	311 E. High St, JC, MO 65101	573-634-9114
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### **Sheriff**

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

Eric Peters	301 E. High St, JC, MO 65101	573-634-9121
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## **Statutory Provisions Governing Circuit Court Budgets**

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

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

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

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

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

## **Basis of Accounting and Budgeting**

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

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

## Description of Funds

The accounting and budgeting systems are both based on funds and each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditures, as appropriate. County resources are accounted for in each fund based on the purpose for which they are spent. A short description of each fund type follows.

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

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

**Special Revenue Funds:** funds used to account for the proceeds of revenue sources that are restricted as to use.

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

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

- EMS Enterprise Fund: The County decided to take over ambulance service for the County in 2008 and charges a fee to the public for this service. This fund will also be supplemented with funds from the Emergency Service Sales Tax because it is not currently self-supporting.

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

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

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

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

**Fiduciary Funds:** The County does not budget these funds because the resources and assets of these funds do not belong to the County and cannot legally be appropriated by the County Commission. Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

## Overview and Description of Special Revenue Funds

<b><u>No.</u></b>	<b><u>Fund Name and Description</u></b>
<b>200</b>	<b>Road &amp; Bridge Fund</b> This Fund is established and governed by RSMo 137.555 and 137.560. It accounts for the operations of the Public Works Department, including maintenance operations, design and construction, and administration. The County Commission approves the budget and administers the fund.
<b>210</b>	<b>Domestic Violence Fund</b> This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607. It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.
<b>220</b>	<b>Record Preservation Fund</b> This fund is established and governed by RSMo 59.319. It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.
<b>230</b>	<b>Assessment Fund</b> This fund is established and governed by RSMo 137.750. It accounts for the operations of the Cole County Assessor's Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.
<b>240</b>	<b>Sheriff and Prosecuting Attorney's Training Fund</b> The Sheriff's fund is established and governed by RSMo 590.178. It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.  The Prosecuting Attorney's fund is established and governed by RSMo 56.765. It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.
<b>280</b>	<b>Prosecuting Attorney Tax Collection Fund</b> This fund is established and governed by RSMo 136.150. It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.
<b>290</b>	<b>Election Services Fund</b> This fund is established and governed by RSMo 115.065. It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves and administers the fund.

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

<b><u>No.</u></b>	<b><u>Fund Name and Description</u></b>
<b>300</b>	<b>Collector Tax Maintenance Fund</b> This fund is established and governed by RSMo 52.312-317. It accounts for the additional delinquent fees and commissions authorized by state statute. The County Collector approves the budget and administers the fund.
<b>320</b>	<b>Prosecuting Attorney Admin Handling Cost</b> This fund is established and governed by RSMo 559.100 and 570.120. It accounts for revenues derived from Prosecuting Attorney Fees for the collection of non-sufficient funds (NSF) checks and the administrative handling cost on the collection of restitution funds. The Prosecuting Attorney approves the budget and administers the fund.
<b>600</b>	<b>Law Enforcement Sales Tax Fund</b> This fund is established and governed by local policy. It accounts for the one-half cent sales tax revenues approved by voters in 2007, for the operation and construction of a new Cole County Jail. Current authorization for the sales tax sunsets in 15 years or when the construction of the jail has been paid in full. Once the construction of the jail is complete then the sales tax is a three-eighth cent sales tax to fund the operation of the new jail.
<b>650</b>	<b>Emergency Services Sales Tax Fund</b> This fund is established and governed by local policy. It accounts for the one-half cent sales tax revenues approved by voters in 2008, for the rollback of General Revenue property taxes and the operation of a new Cole County Ambulance Service.
<b>700</b>	<b>Sales Tax Fund</b> This fund is established and governed by local policy. It accounts for the one-half cent sales tax revenues approved by voters in 1986, and renewed every 5 <sup>th</sup> year since 1986 for County maintenance and improvement. The current authorization for the sales tax sunsets in 2021.

## Other Special Revenue

### **Local Emergency Planning Committee (LEPC) Fund**

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

### **Sheriff's Forfeiture Fund**

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

### **Sheriff Civil Charges Fund**

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

### **Inmate Security Biometric Fund**

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

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

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

## **Overview and Description of Other Funds**

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

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

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

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

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

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

### **2017 Series Road NID Bonds (General Obligation Bonds)**

The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$535,000 bonds issued in 2017 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments through special assessments.

### **2018 Series Road NID Bonds (General Obligation Bonds)**

The fund is established pursuant to bond requirements. It accounts for the revenues and expenditures for retirement of \$425,000 bonds issued in 2018 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments through special assessments

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

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



## **Fiscal and Budget Policies**

Cole County is a statutory elective form of government. Specific powers and responsibilities are granted to each elected official according to state law. The three-member County Commission has ordinance-making powers as granted to it by the Missouri State legislature as well as exclusive control of County property. The County Commission also has final authority over the County Budget, except for certain special revenue funds where the Missouri State legislature has granted final budget authority to individual elected officials.

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

### **Revenue Policy:**

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

### **Accounting Policy:**

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

**Budget Policy:**

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

**Capital Improvements Policy:**

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

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

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

### **Purchasing Policy:**

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

**Debt Policy:**

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

**Reserve (Fund Balance) Policy:**

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

## Summary of Long-Term Debt

Cole County is authorized by Missouri Statutes to incur general obligation debt upon voter approval. State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1, 2020, the County's statutory debt limit will be in excess of \$145,000,000. As show below, actual bonded indebtedness is well below this limit.

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

### **Debt payable as of January 1, 2020, is composed of the following:**

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

\$93,000 - 2000 general obligation neighborhood road (Michelle) improvement bonds due in annual installments through 2020; Interest is 5.000%	\$ 7,000
\$267,000 - 2000 general obligation neighborhood road (Fainwood) improvement bonds due in annual installments through 2020; Interest is 5.625%	\$25,000
\$60,000 - 2002 general obligation neighborhood road (Ketterman) improvement bonds due in annual installments through 2022; Interest at 4.250%	\$14,000
\$535,000 - 2017 general obligation neighborhood road (Parkview Meadows) improvement bonds due in annual installments through 2037; Interest is 2.637%	\$490,000
\$425,000 - 2018 general obligation neighborhood road (Randall Drive) improvement bonds due in annual installments through 2038; Interest is 3.366%	<u>\$415,000</u>
Total General Obligation Debt	\$952,000

# Statistical Information

## Statistical and Demographic Information

### Largest Employers

#### Companies with over 1000 employees

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

#### Companies with 500-999 employees

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

#### Companies with 250-499 employees

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

Data Source  
 Jefferson City Chamber of Commerce

COUNTY OF COLE, MISSOURI										
Demographic and Economic Statistics										
Last Ten Fiscal Years 2009 - 2018										
	State of Missouri		Cole County					Unemployment Rate		
Fiscal Year	Population	Percentage of Growth	Population	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands)	Total Labor Force	Cole County	State of Missouri	USA
2009	5,987,580	1.27%	75,543	0.86%	39,060	2,945,459	40,825	6.9%	9.4%	9.3%
2010	5,988,927	0.02%	76,155	0.80%	39,755	3,026,181	40,492	6.8%	9.4%	9.6%
2011	6,010,688	0.36%	76,473	0.42%	40,147	3,069,148	40,532	6.4%	8.6%	8.9%
2012	6,021,988	0.19%	76,475	0.00%	41,243	3,149,402	39,395	5.3%	6.7%	8.1%
2013	6,044,171	0.37%	76,731	0.33%	43,560	3,341,002	39,542	5.2%	6.1%	7.5%
2014	6,063,589	0.32%	76,675	-0.07%	41,780	3,199,342	39,762	4.1%	5.4%	5.6%
2015	6,083,672	0.33%	76,857	0.24%	42,884	3,290,073	39,573	3.9%	4.4%	5.0%
2016	6,093,653	0.16%	76,731	-0.16%	43,620	3,342,629	39,573	3.1%	4.0%	4.9%
2017	6,113,532	0.33%	76,708	-0.03%	44,783	3,435,225	38,112	2.6%	3.8%	4.4%
2018	6,126,452	0.21%	76,796	0.11%	N/A	N/A	37,986	2.5%	3.1%	3.9%
Data Sources										
US Department of Labor-Bureau of Labor Statistics										
Missouri Department of Economic Development										
US Department of Commerce-Bureau of Economic Analysis										

## Statistical and Demographic Information

COUNTY OF COLE, MISSOURI							
Assessed and Estimated Actual Value of Property							
Last Ten Fiscal Years 2009 - 2018							
(amounts expressed in thousands)							
	Real Property		Personal Property		Total		
							Ratio of Total
							Assessed
							Value to
Fiscal Year	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Total Estimated Actual Value
2009	\$ 1,037,333	\$ 4,729,875	\$ 256,682	\$ 770,817	\$ 1,294,015	\$ 5,500,692	21.93%
2010	1,054,818	4,729,875	253,383	760,910	1,308,201	5,490,785	23.83%
2011	1,070,727	4,801,212	242,338	727,742	1,313,065	5,528,954	23.75%
2012	1,079,962	4,842,622	244,438	734,048	1,324,400	5,576,670	23.75%
2013	1,093,206	4,902,009	241,141	724,147	1,334,347	5,626,156	23.72%
2014	1,100,175	4,933,258	246,152	739,195	1,346,327	5,672,453	23.73%
2015	1,113,201	4,933,258	251,109	754,081	1,364,310	5,687,339	23.99%
2016	1,127,090	4,994,808	272,997	819,811	1,400,087	5,814,619	24.08%
2017	1,140,916	5,056,080	274,594	824,607	1,415,510	5,880,687	24.07%
2018	\$ 1,147,021	\$ 5,083,135	\$ 280,160	\$ 841,321	\$ 1,427,181	\$ 5,924,456	24.09%
Data Source							
Cole County Clerk Assessed Valuation Letter							

COUNTY OF COLE, MISSOURI									
Property Tax Rates (Per \$100 Assess Valuation)									
Direct and Overlapping Governments									
Last Ten Fiscal Years 2009 - 2018									
	County of Cole								
Fiscal Year	General Revenue	Road and Bridge	Library	Home for Handicapped	Total County	State	City of Jefferson	School District	Total
2009	0.2054	0.2700	0.1938	0.0873	0.7565	0.0300	0.5561	3.6770	5.0196
2010	0.1176	0.2700	0.1956	0.0881	0.6713	0.0300	0.5561	3.8016	5.0590
2011	0.1151	0.2700	0.1977	0.0890	0.6718	0.0300	0.5561	3.8063	5.0642
2012	0.1096	0.2700	0.1984	0.0893	0.6673	0.0300	0.5561	3.8116	5.0650
2013	0.1000	0.2700	0.1994	0.0897	0.6591	0.0300	0.5561	3.8024	5.0476
2014	0.1000	0.2700	0.2000	0.0901	0.6601	0.0300	0.5561	3.7862	5.0324
2015	0.0752	0.2700	0.2000	0.0903	0.6355	0.0300	0.5561	3.6928	4.9144
2016	0.0765	0.2716	0.2000	0.0906	0.6387	0.0300	0.5561	3.9717	5.1965
2017	0.0821	0.2716	0.2000	0.0906	0.6443	0.0300	0.5561	4.1446	5.3750
2018	0.0707	0.2725	0.2000	0.0909	0.6341	0.0300	0.5561	4.2017	5.4219
Data Source									
Cole County Assessor									



## Summary of Personnel by Function

COUNTY OF COLE, MISSOURI										
Full-time Equivalent County Government Employee by Function										
Last Ten Fiscal Years 2010 - 2019										
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Primary government										
Governmental activities:										
General government										
Auditor	2	2	2	2	2	2	2	2	2	2
Collector	5	4	4	4	4	4	4	4	4	4
Treasurer	2	2	2	2	2	2	2	2	2	2
County Clerk	5	6	6	6	6	6	6	6	6	6
Commission	9	9	9	9	9	9	9	9	9	9
Recorder	6	6	6	6	6	5	5	5	5	5
GIS	1	1	1	1	1	1	1	1	1	1
Information Systems	2	1	1	1	1	1	1	1	1	2
Building Maintenance	5	5	7	7	7	7	7	7	7	7
County Planning	4	4	4	4	4	4	4	4	4	4
Public safety										
Juvenile Center	30	30	29	29	30	28	28	28	29	29
Prosecuting Attorney	15	15	15	15	15	16	16	17	17	17
Sheriff	79	79	80	80	80	80	86	89	89	89
Highways, streets & bridges										
Public Works	42	42	42	42	42	42	42	42	42	41
Assessment										
Assessor	11	11	11	11	11	12	12	12	12	12
Judicial										
Circuit Court	-	-	-	-	-	-	-	-	-	-
Circuit Court Bailiffs	4	4	4	4	4	4	4	5	6	7
Child Support	5	5	6	6	5	5	5	5	5	5
Health & welfare										
Health Department	27	25	25	25	24	23	22	22	22	22
Public Administrator	4	4	4	4	4	4	4	4	4	4
Emergency management										
Emergency management	1	1	1	1	1	1	1	1	1	1
Total governmental activities FT Employees	259	256	259	259	258	256	261	266	268	269
Business-type activities:										
Health & welfare										
Emergency medical services	44	44	45	45	45	45	50	55	60	61
Total business-type activities FT Employees	44	44	45	45	45	45	50	55	60	61
Total primary government FT Employees	303	300	304	304	303	301	311	321	328	330

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

This section contains the County's detailed operating budgets for activities, departments, and offices financed from the resources of the County's General Revenue Fund and the County's various special revenue funds. A description of each special revenue fund may be found in the General Information Section. A brief description of each department can be found immediately before the detailed operating budget. Each budget lists the 2018 Actual Revenue/Expense, 2019 Amended Budget, 2019 Actual Revenue/Expense, 2019 Annualized Revenue/Expense, 2020 Department Requested Budget and the 2020 Budget Officer Requested Budget.

The budgets are presented by functional areas as follows:

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

# General Government

## **Auditor**

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

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

The Auditor's budget for FY 2020 totals \$155,404. It is funded by General Fund appropriation.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 112 - AUDITOR</b>								
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-112-51001.000	SALARIES	\$ 114,080	\$ 116,231	\$ 88,008	\$ 119,301	\$ 119,718	\$ 119,718	
100-112-51002.000	SOCIAL SECURITY	7,816	8,892	5,989	8,085	9,159	9,159	
100-112-51003.000	LAGERS	12,951	12,787	9,321	12,764	12,691	12,691	
100-112-51005.000	HEALTH/DENTAL/LIFE	16,764	16,694	10,639	12,526	9,304	10,576	
	PERSONAL SERVICES	151,611	154,604	113,957	152,676	150,872	152,144	
MATERIALS AND SUPPLIES								
100-112-53205.000	BONDS-INSURANCE	-	-	-	-	-	-	
100-112-53213.000	COMMUNICATIONS	115	125	86	114	125	125	
100-112-53265.000	MEETING-TRAVEL-DUES	1,110	1,235	1,186	1,221	1,335	1,335	
100-112-53265.002	MILEAGE	259	200	173	293	300	300	
100-112-53273.000	OFFICE SUPPLIES	634	1,000	388	634	1,000	1,000	
100-112-53281.000	PRINTING & BINDING	200	500	195	300	500	500	
	MATERIALS AND SUPPLIES	2,318	3,060	2,028	2,562	3,260	3,260	
<b>TOTAL APPROPRIATIONS</b>		153,929	157,664	115,985	155,238	154,132	155,404	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (153,929)	\$ (157,664)	\$ (115,985)	\$ (155,238)	\$ (154,132)	\$ (155,404)	

## **Collector of Revenue**

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

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

The Collector's budget funded by General Fund is \$386,409 for FY 2020.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 113 - COLLECTOR</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
100-113-42795.000	TAXES	\$ 1,260,689	\$ 1,239,344	\$ 1,056,029	\$ 1,248,740	\$ 1,376,550	\$ 1,248,740	
	TAXES	1,260,689	1,239,344	1,056,029	1,248,740	1,376,550	1,248,740	
LICENSES, PERMITS & FEES								
100-113-43726.000	COLLECTOR'S COMMISSION	918,407	900,000	767,769	918,349	930,000	930,000	
100-113-43728.000	COLLECTOR FEES	79,957	76,000	77,230	86,818	86,000	86,000	
100-113-43738.000	FEES	12,991	12,000	11,325	11,325	12,225	12,000	
	LICENSES, PERMITS & FEES	1,011,355	988,000	856,324	1,016,492	1,028,225	1,028,000	
TRANSFERS IN								
100-113-43801.000	REIMB PERSONNEL SERVICE	-	3,607	3,607	3,607	-	-	
100-113-44797.000	TRANSFERS IN	3,824,830	3,839,484	2,967,829	3,909,532	3,852,650	3,909,532	
	TRANSFERS IN	3,824,830	3,843,091	2,971,436	3,913,139	3,852,650	3,909,532	
MISCELLANEOUS								
100-113-46279.000	POSTAGE	683	650	606	606	650	650	
100-113-46287.000	PUBLICATIONS	3,365	3,400	3,238	3,238	3,400	3,400	
100-113-46723.000	COPY REIMBURSEMENT	1,010	-	-	-	-	-	
	MISCELLANEOUS	5,058	4,050	3,844	3,844	4,050	4,050	
INTEREST								
100-113-47739.000	INTEREST EARNED	19,427	15,000	32,386	32,386	20,000	20,000	
	INTEREST	19,427	15,000	32,386	32,386	20,000	20,000	
<b>TOTAL ESTIMATED REVENUES</b>		6,121,359	6,089,485	4,920,019	6,214,601	6,281,475	6,210,322	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-113-51001.000	SALARIES	172,794	179,224	129,914	177,342	184,601	183,995	
100-113-51001.001	PART TIME	24,236	29,107	20,658	28,000	28,000	28,000	
100-113-51002.000	SOCIAL SECURITY	14,444	15,662	11,110	15,694	16,060	16,218	
100-113-51003.000	LAGERS	19,600	19,440	14,290	19,508	19,508	19,504	
100-113-51005.000	HEALTH/DENTAL/LIFE	32,174	32,281	24,127	32,182	32,182	33,582	
	PERSONAL SERVICES	263,248	275,714	200,099	272,726	280,351	281,299	
CONTRACTUAL SERVICES								
100-113-52263.000	BANK SERVICE CHARGES	21,000	22,000	14,415	19,827	22,000	22,000	
100-113-52283.000	PROFESSIONAL SERVICES	14,039	14,200	12,461	12,461	14,000	14,000	
	CONTRACTUAL SERVICES	35,039	36,200	26,876	32,288	36,000	36,000	
MATERIALS AND SUPPLIES								
100-113-53205.000	BONDS-INSURANCE	3,967	-	-	-	-	-	
100-113-53213.000	COMMUNICATIONS	958	965	705	938	965	965	
100-113-53225.000	EQUIP SERVICE CONTRACT	283	1,500	279	446	500	500	
100-113-53265.000	MEETING-TRAVEL-DUES	1,150	1,150	950	1,050	1,100	1,100	
100-113-53273.000	OFFICE SUPPLIES	3,371	3,750	1,067	668	3,750	3,750	
100-113-53279.000	POSTAGE	21,424	20,000	6,659	21,424	24,000	24,000	
100-113-53281.000	PRINTING & BINDING	29,436	31,000	12,531	29,436	34,000	34,000	
100-113-53285.000	PUBLIC NOTICES	4,901	5,000	3,762	3,762	4,500	4,500	
	MATERIALS AND SUPPLIES	65,490	63,365	25,953	57,724	68,815	68,815	
<b>TOTAL APPROPRIATIONS</b>		363,777	375,279	252,928	362,738	385,166	386,114	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 5,757,582	\$ 5,714,206	\$ 4,667,091	\$ 5,851,863	\$ 5,896,309	\$ 5,824,208	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 300 - TAX MAINTENANCE FUND</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
300-440-43738.000	FEES	\$ 86,788	\$ 80,000	\$ 77,005	\$ 83,584	\$ 86,000	\$ 86,000	
	LICENSES, PERMITS & FEES	86,788	80,000	77,005	83,584	86,000	86,000	
CASH FORWARD								
300-440-46719.000	CASH FORWARD	-	179,688	-	-	185,836	185,836	
	CASH FORWARD	-	179,688	-	-	185,836	185,836	
<b>TOTAL ESTIMATED REVENUES</b>		86,788	259,688	77,005	83,584	271,836	271,836	
<b>APPROPRIATIONS</b>								
OTHER SERVICES AND CHARGES								
300-440-56100.000	GENERAL GOVERNMENT	92,389	259,688	52,931	77,436	86,000	271,836	
	OTHER SERVICES AND CHARGES	92,389	259,688	52,931	77,436	86,000	271,836	
<b>TOTAL APPROPRIATIONS</b>		92,389	259,688	52,931	77,436	86,000	271,836	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (5,601)	\$ -	\$ 24,074	\$ 6,148	\$ 185,836	\$ -	



## **County Treasurer**

The duties of the County Treasurer are covered in Chapter 54 RSMo. The County Treasurer is responsible for receiving, disbursing and investing all funds for the County and for assuring that all monies are correctly segregated into separate funds as required by law. The Treasurer is responsible for issuing general obligation bonds.

The County Treasurer's budget is funded by the General Fund appropriation of \$149,617 for the FY 2020 budget.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 114 - TREASURER</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-114-43738.000	FEES	\$ 75	\$ -	\$ 25	\$ 50	\$ 50	\$ -	
	LICENSES, PERMITS & FEES	75	-	25	50	50	-	
<b>TOTAL ESTIMATED REVENUES</b>		75	-	25	50	50	-	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-114-51001.000	SALARIES	103,488	105,231	76,735	104,902	105,231	108,388	
100-114-51002.000	SOCIAL SECURITY	7,456	8,051	5,494	7,524	8,051	8,292	
100-114-51003.000	LAGERS	11,748	11,577	8,441	11,540	11,577	11,490	
100-114-51005.000	HEALTH/DENTAL/LIFE	16,298	16,694	12,223	16,298	16,694	17,967	
	PERSONAL SERVICES	138,990	141,553	102,893	140,264	141,553	146,137	
MATERIALS AND SUPPLIES								
100-114-53205.000	BONDS-INSURANCE	-	-	-	-	-	-	
100-114-53213.000	COMMUNICATIONS	671	680	490	652	680	680	
100-114-53265.000	MEETING-TRAVEL-DUES	834	1,000	691	834	1,000	1,000	
100-114-53265.002	MILEAGE	171	250	-	171	250	250	
100-114-53273.000	OFFICE SUPPLIES	665	1,000	210	324	1,000	1,000	
100-114-53287.000	PUBLICATIONS	481	500	459	540	550	550	
	MATERIALS AND SUPPLIES	2,822	3,430	1,850	2,521	3,480	3,480	
<b>TOTAL APPROPRIATIONS</b>		141,812	144,983	104,743	142,785	145,033	149,617	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (141,737)	\$ (144,983)	\$ (104,718)	\$ (142,735)	\$ (144,983)	\$ (149,617)	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 410 - SCHOOL FUND</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
410-711-42750.000	FINANCIAL INST TAX	\$ 290,582	\$ 350,000	\$ 4,662	\$ 290,582	\$ 350,000	\$ 300,000	
	TAXES	290,582	350,000	4,662	290,582	350,000	300,000	
LICENSES, PERMITS & FEES								
410-711-43741.000	FINES	305,560	300,000	195,135	260,180	300,000	300,000	
	LICENSES, PERMITS & FEES	305,560	300,000	195,135	260,180	300,000	300,000	
CASH FORWARD								
410-711-46719.000	CASH FORWARD	-	309,132	-	-	242,877	259,938	
	CASH FORWARD	-	309,132	-	-	242,877	259,938	
INTEREST								
410-711-47739.000	INTEREST EARNED	3,801	2,500	3,316	4,421	4,000	3,000	
	INTEREST	3,801	2,500	3,316	4,421	4,000	3,000	
<b>TOTAL ESTIMATED REVENUES</b>		599,943	961,632	203,113	555,183	896,877	862,938	
<b>APPROPRIATIONS</b>								
OTHER SERVICES AND CHARGES								
410-711-56100.000	GENERAL GOVERNMENT	599,943	961,632	313,795	604,377	896,877	862,938	
	OTHER SERVICES AND CHARGES	599,943	961,632	313,795	604,377	896,877	862,938	
<b>TOTAL APPROPRIATIONS</b>		599,943	961,632	313,795	604,377	896,877	862,938	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ -	\$ -	\$ (110,682)	\$ (49,194)	\$ -	\$ -	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 420 - TAX OVERPLUS</b>								
<b>ESTIMATED REVENUES</b>								
CASH FORWARD								
420-179-46719.000	CASH FORWARD	\$ -	\$ 34,049	\$ -	\$ -	\$ 34,049	\$ 28,977	
	CASH FORWARD	-	34,049	-	-	34,049	28,977	
MISCELLANEOUS								
420-179-46761.000	MISCELLANEOUS	27,398	-	-	-	-	-	
	MISCELLANEOUS	27,398	-	-	-	-	-	
<b>TOTAL ESTIMATED REVENUES</b>		27,398	34,049	-	-	34,049	28,977	
<b>APPROPRIATIONS</b>								
OTHER SERVICES AND CHARGES								
420-179-56100.000	GENERAL GOVERNMENT	27,398	34,049	5,072	-	34,049	28,977	
	OTHER SERVICES AND CHARGES	27,398	34,049	5,072	-	34,049	28,977	
<b>TOTAL APPROPRIATIONS</b>		27,398	34,049	5,072	-	34,049	28,977	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ -	\$ -	\$ (5,072)	\$ -	\$ -	\$ -	

## **County Clerk**

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

The Clerk's budget for FY 2020 is \$657,172. The Clerks budget is funded by General Fund appropriation and is supplemented by a 5 percent election fee that goes into the Election Services Fund.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 121 - COUNTY CLERK</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-121-43221.000	ELECTION EXPENSE	\$ 64,009	\$ 35,000	\$ 44,549	\$ 44,356	\$ 126,000	\$ 120,000	
100-121-43728.000	COLLECTOR FEES	12,014	12,000	11,533	13,369	14,000	14,000	
100-121-43738.000	FEES	2,521	2,000	2,390	2,521	2,600	2,600	
100-121-43753.000	LIQUOR LICENSE	56,513	53,000	46,599	56,513	56,500	56,500	
100-121-43758.000	HAVA FEES	2,698	1,200	1,430	1,338	3,476	3,500	
	LICENSES, PERMITS & FEES	137,755	103,200	106,501	118,097	202,576	196,600	
GRANTS & REIMBURSEMENTS								
100-121-48758.000	HAVA GRANT	11,447	11,407	3,900	7,800	-	-	
	GRANTS & REIMBURSEMENTS	11,447	11,407	3,900	7,800	-	-	
<b>TOTAL ESTIMATED REVENUES</b>		149,202	114,607	110,401	125,897	202,576	196,600	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-121-51001.000	SALARIES	244,226	246,332	181,673	248,316	258,283	256,708	
100-121-51001.001	PART TIME	2,680	3,000	35	35	6,600	6,600	
100-121-51002.000	SOCIAL SECURITY	18,442	19,297	13,581	18,576	19,134	20,144	
100-121-51003.000	LAGERS	24,374	24,017	17,503	23,922	25,900	23,710	
100-121-51005.000	HEALTH/DENTAL/LIFE	47,362	47,424	35,511	47,350	47,500	47,346	
	PERSONAL SERVICES	337,084	340,070	248,303	338,199	357,417	354,508	
MATERIALS AND SUPPLIES								
100-121-53205.000	BONDS-INSURANCE	75	200	153	153	-	-	
100-121-53213.000	COMMUNICATIONS	958	965	703	934	1,000	1,000	
100-121-53221.000	ELECTION EXPENSE	150,993	51,269	41,269	41,269	308,905	244,000	
100-121-53225.000	EQUIP SERVICE CONTRACT	3,164	3,300	3,299	3,300	18,475	18,475	
100-121-53226.000	EQUIPMENT REPAIRS	102	1,000	-	-	1,000	500	
100-121-53265.000	MEETING-TRAVEL-DUES	1,149	2,000	1,990	2,506	2,000	2,000	
100-121-53265.002	MILEAGE	298	500	279	386	500	500	
100-121-53273.000	OFFICE SUPPLIES	2,959	2,500	1,008	1,214	3,000	3,000	
100-121-53281.000	PRINTING & BINDING	3,046	2,000	574	368	4,000	3,000	
100-121-53287.000	PUBLICATIONS	227	250	227	227	250	250	
	MATERIALS AND SUPPLIES	162,971	63,984	49,502	50,357	339,130	272,725	
GRANTS								
100-121-58758.000	HAVA EXPENSE	11,447	22,433	5,850	7,800	7,800	12,456	
	GRANTS	11,447	22,433	5,850	7,800	7,800	12,456	
<b>TOTAL APPROPRIATIONS</b>		511,502	426,487	303,655	396,356	704,347	639,689	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (362,300)	\$ (311,880)	\$ (193,254)	\$ (270,459)	\$ (501,771)	\$ (443,089)	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 290 - ELECTION SERVICE FUND</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
290-420-43738.000	FEES	\$ 23,241	\$ 9,712	\$ 17,343	\$ 17,343	\$ 37,200	\$ 32,726	
	LICENSES, PERMITS & FEES	23,241	9,712	17,343	17,343	37,200	32,726	
CASH FORWARD								
290-420-46719.000	CASH FORWARD	-	65,170	-	-	70,303	72,515	
	CASH FORWARD	-	65,170	-	-	70,303	72,515	
INTEREST								
290-420-47739.000	INTEREST EARNED	1,364	800	1,253	1,670	1,800	800	
	INTEREST	1,364	800	1,253	1,670	1,800	800	
<b>TOTAL ESTIMATED REVENUES</b>		24,605	75,682	18,596	19,013	109,303	106,041	
<b>APPROPRIATIONS</b>								
OTHER SERVICES AND CHARGES								
290-420-56100.000	GENERAL GOVERNMENT	20,699	75,682	8,783	11,668	109,303	106,041	
	OTHER SERVICES AND CHARGES	20,699	75,682	8,783	11,668	109,303	106,041	
<b>TOTAL APPROPRIATIONS</b>		20,699	75,682	8,783	11,668	109,303	106,041	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 3,906	\$ -	\$ 9,813	\$ 7,345	\$ -	\$ -	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 570 - NEIGHBORHOOD SINKING FUND</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
570-966-43738.000	FEES	\$ 28,805	\$ -	\$ -	\$ -	\$ -	\$ -	-
570-966-43738.000-	NID - FAINWOOD ROAD	19,341	24,254	21,088	21,088	24,254		24,254
570-966-43738.000-	NID - KETTERMAN LANE	4,107	5,052	5,305	5,305	5,052		5,052
570-966-43738.000-	NID - MICHELLE DRIVE	10,239	8,694	8,719	8,719	8,694		8,694
570-966-43738.000-	NID - PARKVIEW MEADOWS	24,166	36,729	32,118	32,118	36,729		36,729
570-966-43738.000-	NID - RANDALL DRIVE	(21,187)	31,935	31,738	31,738	31,935		31,935
	LICENSES, PERMITS & FEES	65,471	106,664	98,968	98,968	106,664		106,664
PROCEEDS FROM CAPITAL LEASES								
570-966-44615.000	BOND PROCEEDS	425,000	-	-	-	-		-
	PROCEEDS FROM CAPITAL LEASES	425,000	-	-	-	-		-
CASH FORWARD								
570-966-46719.000	CASH FORWARD	-	92,546	-	-	95,883		95,883
	CASH FORWARD	-	92,546	-	-	95,883		95,883
INTEREST								
570-966-47739.000	INTEREST EARNED	41,844	1,500	1,975	2,633	1,500		1,500
	INTEREST	41,844	1,500	1,975	2,633	1,500		1,500
<b>TOTAL ESTIMATED REVENUES</b>		532,315	200,710	100,943	101,601	204,047		204,047
<b>APPROPRIATIONS</b>								
OTHER SERVICES AND CHARGES								
570-966-56100.000	GENERAL GOVERNMENT	-	23,769	-	-	23,769		23,769
570-966-56100.000-	NID - PARKVIEW MEADOWS	-	36,842	-	-	36,842		36,842
570-966-56100.000-	NID - RANDALL DRIVE	32,967	31,935	-	-	31,935		31,935
	OTHER SERVICES AND CHARGES	32,967	92,546	-	-	92,546		92,546
DEBT SERVICE								
570-966-56614.000	INT & FISCAL AGENT FEES	-	9,687	-	-	5,765		5,765
570-966-56614.000-	NID - FAINWOOD ROAD	4,419	3,094	3,094	3,094	1,604		1,604
570-966-56614.000-	NID - KETTERMAN LANE	1,421	1,211	1,211	1,211	1,001		1,001
570-966-56614.000-	NID - MICHELLE DRIVE	1,428	1,008	1,008	1,008	558		558
570-966-56614.000-	NID - PARKVIEW MEADOWS	10,753	12,025	11,600	12,025	11,788		11,788
570-966-56614.000-	NID - RANDALL DRIVE	5,437	20,139	19,938	20,139	13,785		13,785
570-966-56615.000	PRINCIPAL							
570-966-56615.000-	NID - FAINWOOD ROAD	20,000	20,000	20,000	20,000	25,000		25,000
570-966-56615.000-	NID - KETTERMAN LANE	4,000	4,000	4,000	4,000	4,000		4,000
570-966-56615.000-	NID - MICHELLE DRIVE	7,000	7,000	7,000	7,000	8,000		8,000
570-966-56615.000-	NID - PARKVIEW MEADOWS	25,000	20,000	20,000	20,000	25,000		25,000
570-966-56615.000-	NID - RANDALL DRIVE	353,593	10,000	10,000	10,000	15,000		15,000
	DEBT SERVICE	433,051	108,164	97,851	98,477	111,501		111,501
<b>TOTAL APPROPRIATIONS</b>		466,018	200,710	97,851	98,477	204,047		204,047
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 66,297	\$ -	\$ 3,092	\$ 3,124	\$ -		\$ -

## **County Commission**

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

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

The Commission's budget for FY 2020 is \$662,628.



ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 122 - COUNTY COMMISSION</b>								
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-122-51001.000	SALARIES	\$ 474,490	\$ 483,994	\$ 351,136	\$ 482,252	\$ 496,252	\$ 494,890	
100-122-51002.000	SOCIAL SECURITY	35,040	37,026	26,051	35,710	37,963	37,860	
100-122-51003.000	LAGERS	51,082	50,435	35,934	50,246	54,587	49,571	
100-122-51005.000	HEALTH/DENTAL/LIFE	58,833	56,238	42,655	56,106	56,238	63,628	
	PERSONAL SERVICES	619,445	627,693	455,776	624,314	645,040	645,949	
MATERIALS AND SUPPLIES								
100-122-53205.000	BONDS-INSURANCE	100	100	-	100	100	100	
100-122-53213.000	COMMUNICATIONS	1,245	1,250	921	1,226	1,250	1,250	
100-122-53265.000	MEETING-TRAVEL-DUES	1,731	2,000	1,160	1,546	2,000	2,000	
100-122-53265.002	MILEAGE	731	900	868	1,158	900	900	
100-122-53273.000	OFFICE SUPPLIES	3,098	3,000	1,341	2,430	3,000	3,000	
	MATERIALS AND SUPPLIES	6,905	7,250	4,290	6,460	7,250	7,250	
<b>TOTAL APPROPRIATIONS</b>		626,350	634,943	460,066	630,774	652,290	653,199	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (626,350)	\$ (634,943)	\$ (460,066)	\$ (630,774)	\$ (652,290)	\$ (653,199)	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 820 - FINANCIAL INSTITUTION TAX</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
820-965-42750.000	FINANCIAL INST TAX	\$ 52,769	\$ 65,000	\$ 849	\$ 52,769	\$ 60,000	\$ 60,000	
	TAXES	52,769	65,000	849	52,769	60,000	60,000	
<b>TOTAL ESTIMATED REVENUES</b>		52,769	65,000	849	52,769	60,000	60,000	
<b>APPROPRIATIONS</b>								
OTHER SERVICES AND CHARGES								
820-965-56750.000	FINANCIAL INST TAX	52,769	65,000	849	52,769	60,000	60,000	
	OTHER SERVICES AND CHARGES	52,769	65,000	849	52,769	60,000	60,000	
<b>TOTAL APPROPRIATIONS</b>		52,769	65,000	849	52,769	60,000	60,000	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

## **Domestic Violence Fund**

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

The Domestic Violence Fund's budget for FY 2020 is \$19,966. It is a special revenue fund.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 210 - DOMESTIC SHELTER</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
210-311-43971.000	RACS	\$ 13,437	\$ 13,540	\$ 9,239	\$ 12,319	\$ 12,000	\$ 13,500	
	LICENSES, PERMITS & FEES	13,437	13,540	9,239	12,319	12,000	13,500	
CASH FORWARD								
210-311-46719.000	CASH FORWARD	-	7,361	-	-	6,334	6,658	
	CASH FORWARD	-	7,361	-	-	6,334	6,658	
INTEREST								
210-311-47739.000	INTEREST EARNED	81	50	57	75	50	50	
	INTEREST	81	50	57	75	50	50	
<b>TOTAL ESTIMATED REVENUES</b>		13,518	20,951	9,296	12,394	18,384	20,208	
<b>APPROPRIATIONS</b>								
MATERIALS AND SUPPLIES								
210-311-53971.000	RACS	13,553	20,951	13,097	13,097	18,384	20,208	
	MATERIALS AND SUPPLIES	13,553	20,951	13,097	13,097	18,384	20,208	
<b>TOTAL APPROPRIATIONS</b>		13,553	20,951	13,097	13,097	18,384	20,208	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (35)	\$ -	\$ (3,801)	\$ (703)	\$ -	\$ -	

## **Recorder of Deeds**

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

The Recorder's budget is funded by a General Fund appropriation supplemented by a Record Preservation Fund established as a special revenue fund. The FY 2020 appropriation for the Recorder's office is \$433,193.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 125 - RECORDER</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-125-43600.000	MO HOUSING TRUST FUND	\$ 32,868	\$ 33,500	\$ 24,147	\$ 29,610	\$ 33,500	\$ 33,500	
100-125-43738.000	FEES	245,146	250,000	183,057	238,739	250,000	250,000	
100-125-43821.000	STATE REIMB -RECORDER US	-	25,000	16,932	22,209	21,500	25,000	
100-125-43822.000	CHILDRENS TRUST FUND	15,888	16,000	12,226	15,536	15,500	16,000	
100-125-43922.000	RECORDER STATUTORY POOL	43,489	43,000	16,098	42,745	40,000	43,000	
	LICENSES, PERMITS & FEES	337,391	367,500	252,460	348,839	360,500	367,500	
TRANSFERS IN								
100-125-43801.000	REIMB PERSONNEL SERVICE	1,564	25,569	9,429	18,649	15,496	37,298	
	TRANSFERS IN	1,564	25,569	9,429	18,649	15,496	37,298	
<b>TOTAL ESTIMATED REVENUES</b>		338,955	393,069	261,889	367,488	375,996	404,798	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-125-51001.000	SALARIES	207,768	203,331	147,713	201,582	213,745	209,431	
100-125-51001.001	PART TIME	1,564	23,691	12,889	15,536	32,894	34,600	
100-125-51002.000	SOCIAL SECURITY	16,139	17,408	11,681	15,846	18,869	18,669	
100-125-51003.000	LAGERS	21,577	22,368	15,207	20,444	22,693	22,201	
100-125-51005.000	HEALTH/DENTAL/LIFE	23,740	25,611	23,923	30,910	33,940	36,485	
	PERSONAL SERVICES	270,788	292,409	211,413	284,318	322,141	321,386	
MATERIALS AND SUPPLIES								
100-125-53205.000	BONDS-INSURANCE	-	100	50	50	50	50	
100-125-53213.000	COMMUNICATIONS	1,130	1,140	835	1,110	1,140	1,140	
100-125-53225.000	EQUIP SERVICE CONTRACT	493	950	382	352	1,052	1,055	
100-125-53265.000	MEETING-TRAVEL-DUES	1,197	2,600	2,442	1,846	2,636	2,600	
100-125-53265.002	MILEAGE	29	600	275	550	600	600	
100-125-53266.000	MF SUPPLIES	160	600	404	404	1,200	600	
100-125-53273.000	OFFICE SUPPLIES	3,185	2,150	1,979	3,202	2,000	2,000	
100-125-53281.000	PRINTING & BINDING	801	1,000	669	1,000	1,000	1,000	
100-125-53821.000	STATE REIMB-RECORDER USE	-	25,000	14,806	16,924	23,560	25,000	
	MATERIALS AND SUPPLIES	6,995	34,140	21,842	25,438	33,238	34,045	
OTHER SERVICES AND CHARGES								
100-125-56600.000	MO HOUSING TRUST	32,868	33,500	23,721	29,316	33,500	33,500	
100-125-56822.000	CHILDRENS TRUST FUND	15,888	16,000	11,269	13,094	16,000	16,000	
100-125-56922.000	RECORDER STATUTORY POOL	21,912	23,000	15,814	19,544	23,000	23,000	
	OTHER SERVICES AND CHARGES	70,668	72,500	50,804	61,954	72,500	72,500	
<b>TOTAL APPROPRIATIONS</b>		348,451	399,049	284,059	371,710	427,879	427,931	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (9,496)	\$ (5,980)	\$ (22,170)	\$ (4,222)	\$ (51,883)	\$ (23,133)	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 220 - RECORDER</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
220-411-43710.000	TECHNOLOGY FEE	\$ 36,836	\$ 37,000	\$ 28,802	\$ 38,596	\$ 38,000	\$ 38,000	
220-411-43816.000	RECORDERS SPECIAL ACCT	46,268	22,000	17,057	20,902	22,000	22,000	
	LICENSES, PERMITS & FEES	83,104	59,000	45,859	59,498	60,000	60,000	
CASH FORWARD								
220-411-46719.000	CASH FORWARD	-	175,245	-	-	177,952	177,952	
	CASH FORWARD	-	175,245	-	-	177,952	177,952	
INTEREST								
220-411-47739.000	INTEREST EARNED	3,015	1,500	3,271	4,620	3,000	2,000	
	INTEREST	3,015	1,500	3,271	4,620	3,000	2,000	
<b>TOTAL ESTIMATED REVENUES</b>		86,119	235,745	49,130	64,118	240,952	239,952	
<b>APPROPRIATIONS</b>								
TRANSFERS OUT								
220-411-53801.000	REIMB PERSONNEL SERVICES	1,564	18,649	9,429	18,649	15,496	37,298	
	TRANSFERS OUT	1,564	18,649	9,429	18,649	15,496	37,298	
MATERIALS AND SUPPLIES								
220-411-53821.000	STATE REIMB-RECORDER USE	23,084	1,762	1,762	1,762	-	-	
220-411-53903.000	BOOK & RECORD PRESV	15,375	215,334	36,541	41,000	225,456	202,654	
	MATERIALS AND SUPPLIES	38,459	217,096	38,303	42,762	225,456	202,654	
<b>TOTAL APPROPRIATIONS</b>		40,023	235,745	47,732	61,411	240,952	239,952	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 46,096	\$ -	\$ 1,398	\$ 2,707	\$ -	\$ -	

## **GIS**

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

The FY 2020 budget for GIS is \$91,351.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 126 - GIS</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-126-43743.000	GIS	\$ 146	\$ -	\$ 230	\$ 80	\$ -	\$ -	
100-126-43778.000	PLAT BOOKS	-	-	1,021	1,252	-	-	
	LICENSES, PERMITS & FEES	146	-	1,251	1,332	-	-	
<b>TOTAL ESTIMATED REVENUES</b>		146	-	1,251	1,332	-	-	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-126-51001.000	SALARIES	55,305	57,501	41,834	57,130	57,501	59,225	
100-126-51002.000	SOCIAL SECURITY	4,188	4,399	3,176	4,338	4,399	4,531	
100-126-51003.000	LAGERS	6,278	6,325	4,602	6,284	6,325	6,278	
100-126-51005.000	HEALTH/DENTAL/LIFE	7,875	7,891	5,918	7,890	7,891	7,891	
	PERSONAL SERVICES	73,646	76,116	55,530	75,642	76,116	77,925	
MATERIALS AND SUPPLIES								
100-126-53213.000	COMMUNICATIONS	57	60	43	58	60	60	
100-126-53225.000	EQUIP SERVICE CONTRACT	17,332	10,666	7,791	10,666	10,666	10,666	
100-126-53265.000	MEETING-TRAVEL-DUES	532	1,500	739	739	1,500	1,500	
100-126-53265.002	MILEAGE	274	600	111	148	600	600	
100-126-53273.000	OFFICE SUPPLIES	542	1,600	349	466	600	600	
	MATERIALS AND SUPPLIES	18,737	14,426	9,033	12,077	13,426	13,426	
<b>TOTAL APPROPRIATIONS</b>		92,383	90,542	64,563	87,719	89,542	91,351	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (92,237)	\$ (90,542)	\$ (63,312)	\$ (86,387)	\$ (89,542)	\$ (91,351)	



## **General Accounts**

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

The FY 2020 budget for General Accounts is \$10,922,094.

## **Emergency and Contingency**

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

## **Health Insurance Fund**

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

The FY 2020 budget for the Health Insurance Fund is \$5,254,329.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 127 - GENERAL ACCOUNTS</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
100-127-42750.000	FINANCIAL INST TAX	\$ 4,385	\$ 5,000	\$ 71	\$ 4,385	\$ 5,000	\$ 5,000	
100-127-42792.000	STOCK INSURANCE	981,344	1,050,000	1,641,916	1,641,916	1,050,000	1,260,000	
100-127-42933.000	LOCAL USE TAX	1,730,023	1,500,000	1,445,755	1,916,547	1,500,000	1,650,000	
	TAXES	2,715,752	2,555,000	3,087,742	3,562,848	2,555,000	2,915,000	
LICENSES, PERMITS & FEES								
100-127-43276.000	PARKING	-	-	2,220	-	-	-	
100-127-43320.000	911 PREPAID WIRELESS FEE	-	-	-	-	-	-	
100-127-43749.000	PUBLIC DEFENDER RENT	8,145	8,145	8,230	8,230	8,145	8,230	
100-127-46005.000	HEALTH INSURANCE	43,900	45,000	28,344	38,578	45,000	45,000	
	LICENSES, PERMITS & FEES	52,045	53,145	38,794	46,808	53,145	53,230	
TRANSFERS IN								
100-127-43794.000	ADMIN FEE/REIMBURSEMENT	534,856	558,417	558,417	558,417	558,417	557,785	
100-127-44797.000	TRANSFERS IN	120,667	170,667	151,667	170,667	170,667	114,000	
	TRANSFERS IN	655,523	729,084	710,084	729,084	729,084	671,785	
MISCELLANEOUS								
100-127-46006.000	WORKERS' COMPENSATION	-	200,000	219,187	219,187	200,000	220,000	
100-127-46105.000	OLSEN ANNIVERSARY CELEBF	-	-	1,443	1,435	-	-	
100-127-46241.000	INSURANCE	18,634	76,455	91,712	15,157	2,280	2,280	
100-127-46273.000	OFFICE SUPPLIES	56,330	60,000	27,001	54,002	60,000	60,000	
100-127-46279.000	POSTAGE	3,904	3,000	3,175	4,402	3,000	4,000	
100-127-46500.000	P-CARD REBATE	1,343	1,000	1,165	1,456	1,000	1,500	
100-127-46761.000	MISCELLANEOUS	2,198	-	13,866	11,149	-	-	
	MISCELLANEOUS	82,409	340,455	357,549	306,788	266,280	287,780	
CASH FORWARD								
100-127-46719.000	CASH FORWARD	-	8,280,301	-	-	-	9,668,396	
	CASH FORWARD	-	8,280,301	-	-	-	9,668,396	
SALE OF GENERAL FIXED ASSETS								
100-127-46789.000	SURPLUS PROPERTY	184	-	828	1,544	-	-	
	SALE OF GENERAL FIXED ASSETS	184	-	828	1,544	-	-	
INTEREST								
100-127-47739.000	INTEREST EARNED	177,970	160,000	177,054	254,332	160,000	160,000	
	INTEREST	177,970	160,000	177,054	254,332	160,000	160,000	
<b>TOTAL ESTIMATED REVENUES</b>		3,683,883	12,117,985	4,372,051	4,901,404	3,763,509	13,756,191	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 127 - GENERAL ACCOUNTS</b>								
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-127-51005.000	HEALTH/DENTAL/LIFE	48,868	50,000	29,052	40,898	50,000	50,000	
100-127-51006.000	WORKERS COMPENSATION	49,085	258,871	208,899	265,061	260,000	265,000	
100-127-51008.000	UNEMPLOYMENT COMP	6,914	6,000	960	1,920	6,000	5,000	
	PERSONAL SERVICES	104,867	314,871	238,911	307,879	316,000	320,000	
CONTRACTUAL SERVICES								
100-127-52204.000	AUDIT	49,500	51,200	51,200	51,200	51,000	52,000	
100-127-52224.000	ECONOMIC DEVELOPMENT	204,551	167,700	95,000	125,000	167,700	150,000	
100-127-52227.000	EXTENSION SERVICES	107,142	107,144	89,287	107,144	107,144	107,144	
100-127-52253.000	ANIMAL SHELTER	108,146	112,000	82,813	110,417	112,000	112,000	
100-127-52283.000	PROFESSIONAL SERVICES	29,629	135,017	83,564	81,036	83,850	81,350	
100-127-52556.000	SOIL CONSERVATION	5,000	5,000	5,000	5,000	5,000	5,000	
	CONTRACTUAL SERVICES	503,968	578,061	406,864	479,797	526,694	507,494	
MATERIALS AND SUPPLIES								
100-127-53205.000	BONDS-INSURANCE	1,739	-	-	-	-	-	
100-127-53213.000	COMMUNICATIONS	12,855	10,800	8,175	13,232	6,800	9,200	
100-127-53225.000	EQUIP SERVICE CONTRACT	673	400	182	288	400	450	
100-127-53241.000	INSURANCE	123,797	222,127	158,547	158,547	130,000	132,500	
100-127-53241.010	WORKERS COMPENSATION	211	3,000	5	10	3,000	3,000	
100-127-53261.012	PRE-EMPLOYMENT/DRUG TES	2,458	3,000	2,256	3,334	3,000	3,000	
100-127-53265.000	MEETING-TRAVEL-DUES	1,181	2,500	2,186	2,186	2,000	2,000	
100-127-53265.002	MILEAGE	55	200	122	122	200	200	
100-127-53267.000	MAC/MID MO REG PLANNG CC	18,854	18,800	18,866	18,867	18,800	19,050	
100-127-53273.000	OFFICE SUPPLIES	57,886	60,000	41,103	51,052	60,000	60,000	
100-127-53276.000	PARKING	11,070	12,000	8,235	10,936	12,000	12,000	
100-127-53279.000	POSTAGE	72,360	90,000	57,768	68,562	90,000	90,000	
100-127-53281.000	PRINTING & BINDING	172	800	-	-	800	500	
100-127-53282.000	PROBATE EXPENSE	17,061	15,000	9,411	13,760	15,000	15,000	
100-127-53285.000	PUBLIC NOTICES	4,689	3,500	2,341	3,512	3,500	3,500	
100-127-53285.001	BIDDING NOTICES	1,224	2,000	852	612	2,000	2,000	
100-127-53287.000	PUBLICATIONS	244	250	244	244	250	248	
100-127-53809.000	COST ALLOCATION PROGRAM	-	5,000	4,350	4,350	5,000		
	MATERIALS AND SUPPLIES	326,529	449,377	314,643	349,614	352,750	352,648	
CAPITAL OUTLAY								
100-127-54905.000	CAPITAL IMPROVEMENTS	1,502,982	468,154	468,154	468,154	-	1,500,000	
	CAPITAL OUTLAY	1,502,982	468,154	468,154	468,154	-	1,500,000	
OTHER SERVICES AND CHARGES								
100-127-56105.000	OLSEN ANNIVERSARY CELEBRATION FUND							
100-127-56761.000	MISCELLANEOUS	15,672	35,500	16,804	14,070	16,000	16,000	
	OTHER SERVICES AND CHARGES	15,672	35,500	16,804	14,070	16,000	16,000	
CONTINGENCY								
100-127-56216.000	CONTINGENCY EXPENSE	-	7,671,063	-	-	-	8,168,396	
	CONTINGENCY	-	7,671,063	-	-	-	8,168,396	
<b>TOTAL APPROPRIATIONS</b>		2,454,018	9,517,026	1,445,376	1,619,514	1,211,444	10,864,538	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 1,229,865	\$ 2,600,959	\$ 2,926,675	\$ 3,281,890	\$ 2,552,065	\$ 2,891,653	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 560 - HEALTH INSURANCE FUND</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
560-620-46005.000	HEALTH INSURANCE	\$ 2,395,902	\$ 2,405,000	\$ 1,816,859	\$ 2,425,727	\$ 2,405,000	\$ 2,425,000	
	LICENSES, PERMITS & FEES	2,395,902	2,405,000	1,816,859	2,425,727	2,405,000	2,425,000	
MISCELLANEOUS								
560-620-46261.000	MEDICAL SERVICES	31,602	20,000	20,729	30,000	20,000	20,000	
560-620-46761.000	MISCELLANEOUS	2,469	-	635	635	-	-	
	MISCELLANEOUS	34,071	20,000	21,364	30,635	20,000	20,000	
CASH FORWARD								
560-620-46719.000	CASH FORWARD	-	2,337,111	-	-	2,952,895	2,746,427	
	CASH FORWARD	-	2,337,111	-	-	2,952,895	2,746,427	
INTEREST								
560-620-47739.000	INTEREST EARNED	35,197	30,000	40,543	54,057	30,000	30,000	
	INTEREST	35,197	30,000	40,543	54,057	30,000	30,000	
<b>TOTAL ESTIMATED REVENUES</b>		2,465,170	4,792,111	1,878,766	2,510,419	5,407,895	5,221,427	
<b>APPROPRIATIONS</b>								
MATERIALS AND SUPPLIES								
560-620-53241.000	INSURANCE	2,120,473	2,300,000	1,560,633	2,080,844	2,300,000	2,300,000	
	MATERIALS AND SUPPLIES	2,120,473	2,300,000	1,560,633	2,080,844	2,300,000	2,300,000	
CONTRACTUAL SERVICES								
560-620-53242.000	EMPLOYEE WELLNESS	4,276	50,000	18,359	20,259	50,000	50,000	
	CONTRACTUAL SERVICES	4,276	50,000	18,359	20,259	50,000	50,000	
CONTINGENCY								
560-620-56216.000	CONTINGENCY EXPENSE	-	2,442,111	-	-	3,057,895	2,871,427	
	CONTINGENCY	-	2,442,111	-	-	3,057,895	2,871,427	
<b>TOTAL APPROPRIATIONS</b>		2,124,749	4,792,111	1,578,992	2,101,103	5,407,895	5,221,427	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 340,421	\$ -	\$ 299,774	\$ 409,316	\$ -	\$ -	

## **Information Systems**

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

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

The Information System department budget for FY 2020 is \$370,171.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 128 - INFORMATION SYSTEMS</b>								
<b>ESTIMATED REVENUES</b>								
TRANSFERS IN								
100-128-43794.000	ADMIN FEE/REIMBURSEMENT	\$ 50,417	\$ 50,570	\$ 50,570	\$ 50,570	\$ 50,570	\$ 87,227	
TRANSFERS IN		50,417	50,570	50,570	50,570	50,570	87,227	
<b>TOTAL ESTIMATED REVENUES</b>		50,417	50,570	50,570	50,570	50,570	87,227	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-128-51001.000	SALARIES	61,433	119,200	65,775	97,895	119,200	122,740	
100-128-51002.000	SOCIAL SECURITY	4,502	9,119	4,898	7,303	9,119	9,390	
100-128-51003.000	LAGERS	6,974	13,112	6,193	8,809	13,112	13,011	
100-128-51005.000	HEALTH/DENTAL/LIFE	7,891	15,782	6,033	8,391	15,782	8,391	
PERSONAL SERVICES		80,800	157,213	82,899	122,398	157,213	153,532	
CONTRACTUAL SERVICES								
100-128-52283.000	PROFESSIONAL SERVICES	7,606	16,000	1,659	3,340	16,000	16,000	
CONTRACTUAL SERVICES		7,606	16,000	1,659	3,340	16,000	16,000	
MATERIALS AND SUPPLIES								
100-128-53213.000	COMMUNICATIONS	2,406	2,410	1,778	2,366	2,400	2,400	
100-128-53213.005	INTERNET	22,930	24,055	21,412	30,832	31,000	31,000	
100-128-53225.000	EQUIP SERVICE CONTRACT	125,208	135,731	94,732	95,561	175,000	160,739	
100-128-53243.001	PARTS	1,583	3,500	2,276	3,021	3,800	3,500	
100-128-53265.000	MEETING-TRAVEL-DUES	43	1,500	-	-	3,000	1,500	
100-128-53265.002	MILEAGE	607	700	479	722	1,200	1,000	
100-128-53273.000	OFFICE SUPPLIES	81	500	109	194	500	500	
MATERIALS AND SUPPLIES		152,858	168,396	120,786	132,696	216,900	200,639	
<b>TOTAL APPROPRIATIONS</b>		241,264	341,609	205,344	258,434	390,113	370,171	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (190,847)	\$ (291,039)	\$ (154,774)	\$ (207,864)	\$ (339,543)	\$ (282,944)	

## **Building Maintenance**

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

The Maintenance department budget for FY 2020 is \$670,064.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 131 - BUILDING MAINTENANCE</b>								
<b>ESTIMATED REVENUES</b>								
MISCELLANEOUS								
100-131-46211.000	BUILDING REPAIR/MAINT	\$ 263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MISCELLANEOUS		263	-	-	-	-	-	-
<b>TOTAL ESTIMATED REVENUES</b>		263	-	-	-	-	-	-
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-131-51001.000	SALARIES	205,948	222,924	170,125	241,232	389,000	239,834	
100-131-51001.001	PART TIME	17,430	26,400	11,393	15,536	18,100	15,500	
100-131-51002.000	SOCIAL SECURITY	16,639	19,074	13,665	19,174	23,000	19,534	
100-131-51003.000	LAGERS	22,359	24,522	16,724	22,886	26,500	25,423	
100-131-51005.000	HEALTH/DENTAL/LIFE	47,346	55,288	39,865	52,642	59,000	55,263	
PERSONAL SERVICES		309,722	348,208	251,772	351,470	515,600	355,554	
MATERIALS AND SUPPLIES								
100-131-53211.000	BUILDING REPAIR/MAINT							
100-131-53211.020	COURTHOUSE BUILDING	19,575	18,000	10,485	13,980	19,000	18,000	
100-131-53211.021	ANNEX BUILDING	4,450	11,000	11,221	14,961	12,500	12,500	
100-131-53211.022	CARNEGIE BUILDING	4,076	8,500	3,321	4,428	4,500	5,000	
100-131-53211.024	HEALTH BUILDING	7,487	11,300	5,241	6,988	9,500	9,500	
100-131-53211.025	JAC BUILDING	11,098	11,500	11,201	14,935	15,000	13,000	
100-131-53211.026	SCHEPPERS BUILDING	271	1,500	1,029	1,372	1,500	1,500	
100-131-53211.027	ADAMS BUILDING	-	1,500	915	915	1,000	1,500	
100-131-53212.000	BUILDING SUPPLIES							
100-131-53212.020	COURTHOUSE BUILDING	9,727	10,500	8,117	10,597	12,500	11,600	
100-131-53212.021	ANNEX BUILDING	5,747	6,300	3,942	5,431	6,500	6,300	
100-131-53212.022	CARNEGIE BUILDING	3,137	4,000	2,958	4,198	4,500	4,500	
100-131-53212.024	HEALTH BUILDING	6,406	9,100	4,674	6,206	4,600	6,250	
100-131-53212.025	JAC BUILDING	5,373	5,500	3,011	4,740	4,800	5,200	
100-131-53212.026	SCHEPPERS BUILDING	1,900	1,900	1,696	2,012	1,800	2,500	
100-131-53212.027	ADAMS BUILDING	-	800	574	600	1,000	1,000	
100-131-53213.000	COMMUNICATIONS	57	65	43	58	60	60	
100-131-53225.000	EQUIP SERVICE CONTRACT	18,479	19,330	14,001	14,001	14,000	14,000	
100-131-53241.000	INSURANCE	613	274	274	274	850	500	
100-131-53265.000	MEETING-TRAVEL-DUES	105	500	-	-	750	500	
100-131-53265.002	MILEAGE	751	1,000	-	-	500	1,000	
100-131-53273.000	OFFICE SUPPLIES	25	350	312	416	600	500	
100-131-53297.000	UNIFORM & EQUIP ALLOW	-	-	-	-	750	750	
100-131-53298.000	UTILITIES	-	-	-	-	-	-	
100-131-53298.020	COURTHOUSE BUILDING	46,744	55,000	35,244	36,678	43,000	50,500	
100-131-53298.021	ANNEX BUILDING	40,091	44,800	28,423	31,694	42,000	41,000	
100-131-53298.022	CARNEGIE BUILDING	17,783	17,500	13,193	16,168	18,000	18,000	
100-131-53298.024	HEALTH BUILDING	24,744	44,700	23,179	28,634	32,000	30,000	
100-131-53298.025	JAC BUILDING	36,357	36,000	29,369	34,162	36,000	38,500	
100-131-53298.026	SCHEPPERS BUILDING	9,861	10,100	8,273	11,257	14,000	11,500	
100-131-53298.027	ADAMS BUILDING	-	7,000	4,749	1,500	2,000	6,000	
100-131-53299.000	VEH/EQUIP OPERATION	3,435	3,500	2,296	3,061	4,200	3,500	
MATERIALS AND SUPPLIES		278,292	341,519	227,741	269,266	307,410	314,660	
<b>TOTAL APPROPRIATIONS</b>		588,014	689,727	479,513	620,736	823,010	670,214	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (587,751)	\$ (689,727)	\$ (479,513)	\$ (620,736)	\$ (823,010)	\$ (670,214)	



## **County Planning Department**

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

The FY 2020 budget for County Planning is \$303,027.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 173 - COUNTY PLANNING</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-173-43271.000	PERMITS	\$ 88,506	\$ 85,000	\$ 83,255	\$ 97,216	\$ 85,000	\$ 90,000	
100-173-43740.000	FILING FEE	1,306	1,500	666	894	1,500	1,300	
	LICENSES, PERMITS & FEES	89,812	86,500	83,921	98,110	86,500	91,300	
<b>TOTAL ESTIMATED REVENUES</b>		89,812	86,500	83,921	98,110	86,500	91,300	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-173-51001.000	SALARIES	198,495	199,819	137,553	181,230	196,587	196,347	
100-173-51001.002	OVER TIME	-	1,500	-	-	1,500	1,500	
100-173-51002.000	SOCIAL SECURITY	14,036	15,402	9,898	14,352	13,372	15,123	
100-173-51003.000	LAGERS	17,087	16,471	11,111	15,836	16,755	16,691	
100-173-51005.000	HEALTH/DENTAL/LIFE	33,726	33,735	22,243	32,198	31,564	35,933	
100-173-51006.000	WORKERS COMPENSATION	3,426	3,925	3,925	3,925	4,043	4,000	
	PERSONAL SERVICES	266,770	270,852	184,730	247,541	263,821	269,594	
MATERIALS AND SUPPLIES								
100-173-53213.000	COMMUNICATIONS	172	185	129	172	185	185	
100-173-53241.000	INSURANCE	1,923	815	815	815	843	840	
100-173-53265.000	MEETING-TRAVEL-DUES	415	475	240	415	475	475	
100-173-53273.000	OFFICE SUPPLIES	253	500	262	312	500	500	
100-173-53279.000	POSTAGE	275	300	175	275	500	300	
100-173-53297.000	UNIFORM & EQUIP ALLOW	720	1,023	518	1,197	1,260	1,210	
100-173-53299.000	VEH/EQUIP OPERATION	7,252	9,500	4,518	5,884	9,500	9,000	
	MATERIALS AND SUPPLIES	11,010	12,798	6,657	9,070	13,263	12,510	
TRANSFERS OUT								
100-173-53254.000	RENT/LEASE PAYMENT	20,880	20,880	20,880	20,880	20,880	20,880	
	TRANSFERS OUT	20,880	20,880	20,880	20,880	20,880	20,880	
<b>TOTAL APPROPRIATIONS</b>		298,660	304,530	212,267	277,491	297,964	302,984	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (208,848)	\$ (218,030)	\$ (128,346)	\$ (179,381)	\$ (211,464)	\$ (211,684)	

# Health and Welfare

## **Public Administrator**

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

The Public Administrator's budget is funded in the General Fund and is \$255,278 for FY 2020.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 124 - PUBLIC ADMINISTRATOR</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-124-43738.000	FEES	\$ 66,926	\$ 85,000	\$ 16,278	\$ 20,932	\$ 85,000	\$ 25,000	
	LICENSES, PERMITS & FEES	66,926	85,000	16,278	20,932	85,000	25,000	
<b>TOTAL ESTIMATED REVENUES</b>		66,926	85,000	16,278	20,932	85,000	25,000	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-124-51001.000	SALARIES	148,118	150,852	90,901	124,156	150,852	154,579	
100-124-51001.001	PART TIME	11,282	17,900	17,811	25,706	75,000	17,900	
100-124-51002.000	SOCIAL SECURITY	12,218	12,911	8,300	11,442	12,911	13,196	
100-124-51003.000	LAGERS	16,500	16,595	9,999	13,656	16,595	16,387	
100-124-51005.000	HEALTH/DENTAL/LIFE	30,931	31,616	17,786	23,716	31,616	31,616	
	PERSONAL SERVICES	219,049	229,874	144,797	198,676	286,974	233,678	
MATERIALS AND SUPPLIES								
100-124-53205.000	BONDS-INSURANCE	1,500	1,500	-	1,500	1,500	1,500	
100-124-53213.000	COMMUNICATIONS	287	300	216	288	300	300	
100-124-53225.000	EQUIP SERVICE CONTRACT	2,590	2,000	1,593	1,844	2,250	2,000	
100-124-53265.000	MEETING-TRAVEL-DUES	643	1,000	425	425	1,000	1,000	
100-124-53265.002	MILEAGE	2,935	4,000	1,528	2,900	4,000	4,000	
100-124-53273.000	OFFICE SUPPLIES	2,482	2,800	1,222	2,030	2,800	2,800	
100-124-53275.000	PAUPER FUNERAL	2,750	10,000	8,750	9,500	10,000	10,000	
	MATERIALS AND SUPPLIES	13,187	21,600	13,734	18,487	21,850	21,600	
<b>TOTAL APPROPRIATIONS</b>		232,236	251,474	158,531	217,163	308,824	255,278	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (165,310)	\$ (166,474)	\$ (142,253)	\$ (196,231)	\$ (223,824)	\$ (230,278)	

## **County Health Department**

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

The budget for the County Health Department for FY 2020 is \$1,701,025.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 141 - HEALTH</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-141-43734.000	IMMUNIZATION FEE - INSURAN	\$ -	\$ -	\$ -	\$ -	\$ 190,590	\$ 200,000	-
100-141-43960.000	HEALTH EDUCATION PROGRA	-	-	-	-	-	-	-
100-141-43975.000	CODE ENFORCEMENT HEALTH	-	-	-	-	55,000	21,485	-
100-141-46731.010	IMMUNIZATION DONATIONS	53,926	55,000	33,671	56,280	-	-	-
100-141-46731.014	FP DONATIONS	15,759	15,000	11,180	14,820	15,000	15,000	-
100-141-49250.000	LOCAL REGISTRAR	67,598	68,000	46,690	62,254	68,000	65,000	-
100-141-49724.000	SANITARIAN REIMBURSEMENT	10,696	13,000	10,860	14,480	13,000	13,000	-
100-141-49762.010	FAMILY PLANNING	3,000	5,500	1,537	2,158	5,500	3,000	-
100-141-49762.012	IMMS	12,645	15,000	5,486	8,694	15,000	13,000	-
100-141-49762.013	WIC MEDICAID	27,486	30,000	19,310	25,746	30,000	26,000	-
LICENSES, PERMITS & FEES		191,110	201,500	128,734	184,432	392,090	356,485	-
MISCELLANEOUS								
100-141-46761.000	MISCELLANEOUS	1,278	3,550	4,634	4,634	1,800	-	-
MISCELLANEOUS		1,278	3,550	4,634	4,634	1,800	-	-
GRANTS & REIMBURSEMENTS								
100-141-48308.000	MCH SYSTEM	31,016	35,852	14,494	22,348	36,923	36,924	-
100-141-48549.000	WIC-ADMIN COSTS GRANT	276,058	273,780	172,591	238,195	254,805	254,805	-
100-141-48549.001	WIC-SPECIAL PROJECT	81,660	-	-	-	-	-	-
100-141-48549.002	WIC-BFPC	22,216	21,832	17,461	20,134	18,631	19,631	-
100-141-48549.003	WIC-FRIENDLY CLINIC	19,458	18,000	11,414	11,167	13,000	13,000	-
100-141-48552.000	SHOW ME HEALTHY WOMEN	6,210	6,500	3,154	6,308	6,500	6,500	-
100-141-48552.001	WISEWOMEN GRANT	1,207	1,000	895	1,790	1,000	1,000	-
100-141-48580.000	OPIOID OVERDOSE SURVEILL	-	-	3,000	3,000	-	-	-
100-141-48831.000	CHILD CARE CONSULTATION	6,209	9,112	2,701	5,402	9,127	9,127	-
100-141-48832.000	CHILD CARE CONSULTATION -	523	1,890	171	342	1,890	1,890	-
100-141-48842.000	CHILD CARE SANITATION	2,665	3,240	2,180	3,020	3,240	3,240	-
100-141-49220.000	SAFE CRIBS MISSOURI	1,725	1,500	1,275	1,700	1,500	1,500	-
100-141-49728.000	SUMMER FOOD PROGRAM	125	-	200	-	125	125	-
100-141-49771.000	GENERAL PUBLIC HEALTH	121,789	123,427	62,406	93,955	123,427	123,427	-
100-141-49780.000	LPHA MOU REIMBURSEMENT	-	-	213	-	500	500	-
100-141-49802.000	HEAD INJURY SERV COORD G	62,050	61,800	41,337	61,800	66,800	66,800	-
100-141-49860.000	BIOTERRORISM	50,754	54,671	38,407	50,407	48,679	48,679	-
GRANTS & REIMBURSEMENTS		683,665	612,604	371,899	519,568	586,147	587,148	-
<b>TOTAL ESTIMATED REVENUES</b>		876,053	817,654	505,267	708,634	980,037	943,633	-

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 141 - HEALTH</b>								
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-141-51001.000	SALARIES	929,927	993,856	718,562	1,001,844	1,212,210	1,013,126	
100-141-51001.001	PART TIME	25,713	18,000	4,064	8,128	-	-	
100-141-51002.000	SOCIAL SECURITY	69,800	77,407	53,304	74,632	92,735	77,505	
100-141-51003.000	LAGERS	80,672	107,249	56,877	70,810	126,357	105,255	
100-141-51005.000	HEALTH/DENTAL/LIFE	131,988	152,949	103,779	139,282	191,853	167,231	
100-141-51006.000	WORKERS COMPENSATION	6,879	7,844	7,844	7,844	7,900	7,900	
	PERSONAL SERVICES	1,244,979	1,357,305	944,430	1,302,540	1,631,055	1,371,017	
CONTRACTUAL SERVICES								
100-141-52263.000	BANK SERVICE CHARGES	1,078	1,200	875	1,076	1,200	1,200	
100-141-52283.000	PROFESSIONAL SERVICES	17,500	19,000	10,000	19,000	25,000	19,000	
	CONTRACTUAL SERVICES	18,578	20,200	10,875	20,076	26,200	20,200	
MATERIALS AND SUPPLIES								
100-141-53213.000	COMMUNICATIONS	2,945	2,875	2,419	3,300	2,875	3,400	
100-141-53213.011	INTERNET	6,783	6,516	4,887	6,516	6,516	6,516	
100-141-53225.000	EQUIP SERVICE CONTRACT	4,010	4,500	3,937	5,265	5,265	5,265	
100-141-53241.000	INSURANCE	8,751	8,763	8,762	8,763	8,763	8,763	
100-141-53263.000	COUNTY MEDICAL CARE	60	100	73	100	100	100	
100-141-53265.000	MEETING-TRAVEL-DUES	3,659	4,000	2,215	3,640	5,500	5,000	
100-141-53265.002	MILEAGE	204	500	-	-	500	500	
100-141-53273.000	OFFICE SUPPLIES	5,629	6,500	3,975	5,300	6,500	6,000	
100-141-53281.000	PRINTING & BINDING	948	1,000	747	996	1,000	1,000	
100-141-53299.000	VEH/EQUIP OPERATION	2,818	3,500	3,489	4,187	4,500	4,200	
100-141-53734.000	IMMUNIZATION	18,096	36,800	32,621	42,621	141,758	157,000	
100-141-53768.000	WIC MEDICAID	34,418	32,539	13,776	16,422	30,000	44,268	
100-141-53809.000	COST ALLOCATION PROGRAM	-	500	500	500	-	-	
100-141-59724.000	SANITARIAN REIMBURSEMENT	602	2,500	1,744	2,486	2,500	2,500	
	MATERIALS AND SUPPLIES	88,923	110,593	79,145	100,096	215,777	244,512	
OTHER SERVICES AND CHARGES								
100-141-53960.000	HEALTH EDUCATION PROGRA	475	2,000	179	358	2,000	2,000	
100-141-53975.000	CODE ENFORCEMENT HEALTH	21,185	1,000	38	76	1,000	1,000	
	OTHER SERVICES AND CHARGES	21,660	3,000	217	434	3,000	3,000	
GRANTS								
100-141-58308.000	MCH	1,787	5,167	2,451	1,148	3,108	3,108	
100-141-58549.000	WIC-ADMIN COST	17,722	-	-	-	-	-	
100-141-58549.001	WIC-SPECIAL PROJECT	81,993	-	-	-	-	-	
100-141-58549.002	WIC-BFPC	-	-	-	-	-	-	
100-141-58551.000	FAMILY PLANNING	8,281	10,000	5,092	6,328	10,000	8,500	
100-141-58552.000	SHOW ME HEALTHY WOMEN	3,817	6,500	2,110	4,190	6,500	6,500	
100-141-58552.001	WISEWOMEN GRANT	48	1,000	24	48	1,000	1,000	
100-141-58554.000	MFH GRANT	20,000	-	-	-	-	-	
100-141-58831.000	CHILD CARE CONSULTATION	1,012	3,907	3,068	4,202	3,907	3,907	
100-141-59250.000	LOCAL REGISTRAR	3,857	3,500	2,999	3,866	3,500	4,000	
100-141-59771.000	GENERAL PUBLIC HEALTH	2,758	3,000	1,204	1,944	3,000	3,000	
100-141-59802.000	HEAD INJURY SERV COORD	5,029	7,285	4,148	5,492	7,285	9,100	
100-141-59860.000	BIOTERRORISM	6,819	15,124	8,306	10,969	4,208	8,647	
	GRANTS	153,123	55,483	29,402	38,187	42,508	47,762	
<b>TOTAL APPROPRIATIONS</b>		1,527,263	1,546,581	1,064,069	1,461,333	1,918,540	1,686,491	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (651,210)	\$ (728,927)	\$ (558,802)	\$ (752,699)	\$ (938,503)	\$ (742,858)	



# Judicial

## **Circuit Court Clerk**

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

The FY 2020 budget for the Circuit Court Clerk is \$49,738.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 151 - CIRCUIT CLERK</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-151-43235.000	CIVIL FEE & COSTS	\$ 53,855	\$ 55,000	\$ 33,486	\$ 45,774	\$ 46,000	\$ 46,000	
100-151-43655.000	FELONY CLERK FEE DOC	1,026	1,200	432	648	700	650	
100-151-43702.000	CIRCUIT COURT MISC. FEES	25,421	25,000	20,917	27,467	28,000	28,000	
100-151-43738.000	FEES	29,009	30,000	20,334	27,885	28,000	28,000	
	LICENSES, PERMITS & FEES	109,311	111,200	75,169	101,774	102,700	102,650	
TRANSFERS IN								
100-151-43801.000	REIMB PERSONNEL SERVICE	-	-	-	-	-	-	
	TRANSFERS IN	-	-	-	-	-	-	
GRANTS & REIMBURSEMENTS								
100-151-48751.000	IV-D CHILD SUPPORT	870	940	554	586	940	940	
	GRANTS & REIMBURSEMENTS	870	940	554	586	940	940	
<b>TOTAL ESTIMATED REVENUES</b>		110,181	112,140	75,723	102,360	103,640	103,590	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-151-51001.001	PART TIME	10,545	14,360	8,673	10,876	15,000	11,000	
100-151-51002.000	SOCIAL SECURITY	777	1,099	663	826	1,100	842	
100-151-51005.000	HEALTH/DENTAL/LIFE	29	26	27	30	30	26	
	PERSONAL SERVICES	11,351	15,485	9,363	11,732	16,130	11,868	
MATERIALS AND SUPPLIES								
100-151-53213.000	COMMUNICATIONS	6,644	6,640	4,879	6,535	6,640	6,640	
100-151-53213.005	INTERNET	-	2,000	1,388	1,586	2,380	2,380	
100-151-53225.000	EQUIP SERVICE CONTRACT	5,938	15,000	11,420	13,227	5,000	3,000	
100-151-53235.000	CIVIL FEE & COST	2,059	3,000	-	-	3,000	3,000	
100-151-53265.000	MEETING-TRAVEL-DUES	2,491	2,500	2,500	2,196	3,000	3,000	
100-151-53265.002	MILEAGE	490	350	148	228	350	350	
100-151-53273.000	OFFICE SUPPLIES	10,830	13,000	4,918	8,868	13,000	13,000	
100-151-53279.000	POSTAGE	454	480	454	454	500	500	
100-151-53281.000	PRINTING & BINDING	4,009	3,500	1,562	2,470	3,000	3,000	
100-151-53285.000	PUBLIC NOTICES	1,503	3,000	907	1,503	3,000	3,000	
	MATERIALS AND SUPPLIES	34,418	49,470	28,176	37,067	39,870	37,870	
<b>TOTAL APPROPRIATIONS</b>		45,769	64,955	37,539	48,799	56,000	49,738	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 64,412	\$ 47,185	\$ 38,184	\$ 53,561	\$ 47,640	\$ 53,852	

## **Circuit Court Services**

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

The Circuit Court Services department is under the direct supervision of the Presiding Judge of the Circuit Court. The FY 2020 budget for the operation of the court services department is \$89,097.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 153 - CIRCUIT COURT SERVICES</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-153-46245.000	JURY SCRIP	\$ 91	\$ 6,500	\$ -	\$ -	\$ 6,500	\$ -	
	LICENSES, PERMITS & FEES	91	6,500	-	-	6,500	-	
<b>TOTAL ESTIMATED REVENUES</b>		91	6,500	-	-	6,500	-	
<b>APPROPRIATIONS</b>								
CONTRACTUAL SERVICES								
100-153-52283.000	PROFESSIONAL SERVICES	1,914	2,000	40	80	2,000	2,000	
	CONTRACTUAL SERVICES	1,914	2,000	40	80	2,000	2,000	
MATERIALS AND SUPPLIES								
100-153-53213.000	COMMUNICATIONS	2,644	2,645	1,808	2,586	2,645	2,645	
100-153-53241.000	INSURANCE	7,972	8,132	-	7,972	8,132	8,132	
100-153-53243.000	EQUIPMENT MAINTENANCE	517	2,982	2,455	478	2,982	2,920	
100-153-53245.000	JURY SCRIP	37,089	65,000	13,007	18,704	65,000	65,000	
100-153-53265.000	MEETING-TRAVEL-DUES	6,429	6,000	4,869	6,000	6,120	6,000	
100-153-53265.002	MILEAGE	138	400	348	470	400	400	
100-153-53273.000	OFFICE SUPPLIES	2,128	2,000	681	1,278	2,000	2,000	
	MATERIALS AND SUPPLIES	56,917	87,159	23,168	37,488	87,279	87,097	
<b>TOTAL APPROPRIATIONS</b>		58,831	89,159	23,208	37,568	89,279	89,097	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (58,740)	\$ (82,659)	\$ (23,208)	\$ (37,568)	\$ (82,779)	\$ (89,097)	

## **Court Security**

The Court Security department is under the direct supervision of the Cole County Commission. This department has a marshal appointed by the State of Missouri that reports to the Presiding Judge in 19<sup>th</sup> Circuit Court. The County funds the salaries for five additional court marshals who oversee the courthouse security program.

The FY 2020 budget for the operation of the Court Security department is \$605,423.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 155 - COURT SECURITY</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-155-43675.000	PRETRIAL RELEASE PROGRAM	\$ 14,376	\$ 13,000	\$ 8,448	\$ 10,263	\$ 12,000	\$ 11,000	
	LICENSES, PERMITS & FEES	14,376	13,000	8,448	10,263	12,000	11,000	
<b>TOTAL ESTIMATED REVENUES</b>		14,376	13,000	8,448	10,263	12,000	11,000	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-155-51001.000	SALARIES	294,434	296,304	223,532	295,644	344,651	342,745	
100-155-51001.001	PART TIME	46,929	44,650	32,647	42,762	45,650	31,714	
100-155-51002.000	SOCIAL SECURITY	25,763	26,084	19,498	26,060	29,859	28,647	
100-155-51003.000	LAGERS	30,092	31,927	16,799	18,226	38,947	36,463	
100-155-51005.000	HEALTH/DENTAL/LIFE	25,502	25,299	18,225	24,302	25,300	42,716	
	PERSONAL SERVICES	422,720	424,264	310,701	406,994	484,407	482,285	
CONTRACTUAL SERVICES								
100-155-52283.000	PROFESSIONAL SERVICES	74,530	79,500	55,530	73,956	79,500	79,500	
	CONTRACTUAL SERVICES	74,530	79,500	55,530	73,956	79,500	79,500	
MATERIALS AND SUPPLIES								
100-155-53213.000	COMMUNICATIONS	345	350	259	344	350	350	
100-155-53213.002	CELLULAR PHONE	40	-	-	-	-	-	
100-155-53243.000	EQUIPMENT MAINTENANCE	128	-	-	-	-	-	
100-155-53265.000	MEETING-TRAVEL-DUES	3,969	3,500	3,500	4,066	4,500	4,250	
100-155-53265.002	MILEAGE	242	500	375	375	500	500	
100-155-53273.000	OFFICE SUPPLIES	99	500	71	142	500	500	
100-155-53675.000	PRETRIAL RELEASE PROGRAM	32,976	31,000	25,055	33,406	32,500	32,500	
100-155-53708.000	BAILIFFS MISCELLANEOUS	137	500	172	46	500	500	
	MATERIALS AND SUPPLIES	37,936	36,350	29,432	38,379	38,850	38,600	
<b>TOTAL APPROPRIATIONS</b>		535,186	540,114	395,663	519,329	602,757	600,385	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (520,810)	\$ (527,114)	\$ (387,215)	\$ (509,066)	\$ (590,757)	\$ (589,385)	

## **Child Support Enforcement**

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

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

The FY 2020 budget for the Child Support Enforcement unit is \$283,657.



ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 168 - CHILD SUPPORT UNIT</b>								
<b>ESTIMATED REVENUES</b>								
GRANTS & REIMBURSEMENTS								
100-168-48801.000	CHILD SUPPORT PERSONAL	\$ 351,968	\$ 352,507	\$ 184,898	\$ 284,620	\$ 322,073	\$ 351,968	
	GRANTS & REIMBURSEMENTS	351,968	352,507	184,898	284,620	322,073	351,968	
<b>TOTAL ESTIMATED REVENUES</b>		351,968	352,507	184,898	284,620	322,073	351,968	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-168-51001.000	SALARIES	225,042	230,961	135,293	185,275	193,720	237,347	
100-168-51002.000	SOCIAL SECURITY	15,266	17,669	9,531	13,208	14,825	18,157	
100-168-51003.000	LAGERS	22,531	22,377	12,669	17,584	18,800	22,040	
100-168-51005.000	HEALTH/DENTAL/LIFE	42,334	41,279	25,104	33,786	36,000	41,640	
100-168-51006.000	WORKERS COMPENSATION	483	493	407	407	500	500	
	PERSONAL SERVICES	305,656	312,779	183,004	250,260	263,845	319,684	
CONTRACTUAL SERVICES								
100-168-52283.000	PROFESSIONAL SERVICES	3,229	3,500	-	-	3,500	3,500	
	CONTRACTUAL SERVICES	3,229	3,500	-	-	3,500	3,500	
MATERIALS AND SUPPLIES								
100-168-53213.000	COMMUNICATIONS	958	2,000	705	938	1,500	1,020	
100-168-53225.000	EQUIP SERVICE CONTRACT	1,280	2,700	840	1,115	2,700	2,700	
100-168-53265.000	MEETING-TRAVEL-DUES	1,901	3,000	160	-	3,000	3,000	
100-168-53265.002	MILEAGE	4,458	6,728	2,314	3,690	6,728	3,455	
100-168-53273.000	OFFICE SUPPLIES	2,930	6,000	711	1,280	6,000	6,000	
100-168-53279.000	POSTAGE	2,180	3,700	1,236	2,472	3,700	3,700	
100-168-53281.000	PRINTING & BINDING	325	500	65	130	500	500	
100-168-53287.000	PUBLICATIONS	1,633	2,500	1,362	1,891	3,000	3,000	
100-168-53311.000	INVESTIGATIONS	-	600	120	-	600	600	
100-168-53738.000	FEES	458	3,500	871	940	3,500	3,000	
100-168-53809.000	COST ALLOCATION PROGRAM	-	1,000	1,000	1,000	-	-	
	MATERIALS AND SUPPLIES	16,123	32,228	9,384	13,456	31,228	26,975	
CAPITAL OUTLAY								
100-168-54901.000	OFFICE EQUIP/FURNITURE	9,802	4,000	-	-	-	-	
	CAPITAL OUTLAY	9,802	4,000	-	-	-	-	
<b>TOTAL APPROPRIATIONS</b>		334,810	352,507	192,388	263,716	298,573	350,159	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 17,158	\$ -	\$ (7,490)	\$ 20,904	\$ 23,500	\$ 1,809	

# Public Safety

## **Juvenile Attention Center**

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

The FY 2020 budget for the Juvenile Attention Center is \$2,026,516.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 152 - PRENGER JUVENILE</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-152-43766.000	RESIDENTIAL EMERG SERVICE	\$ 224,411	\$ 215,000	\$ 158,129	\$ 212,272	\$ 215,000	\$ 215,000	
	LICENSES, PERMITS & FEES	224,411	215,000	158,129	212,272	215,000	215,000	
GRANTS & REIMBURSEMENTS								
100-152-48700.000	CUSTODY CASE CLOSURE GR	10,400	9,000	4,000	8,000	6,400	6,400	
100-152-48721.000	CHILD NUTRITION	18,202	18,000	12,434	19,060	18,000	18,000	
100-152-48845.000	JUVENILE COURT DIVERSION	149,619	161,849	83,710	116,688	151,849	150,849	
100-152-49001.000	JUVENILE ATTENTION PERSON	117,899	117,899	105,634	117,899	117,899	117,899	
100-152-49402.000	FOSTER COURT IMPROVEMEN	540	1,650	390	780	1,000	1,000	
100-152-49730.000	AID DEPENDENT CHILDREN	33,404	40,000	15,036	30,072	35,000	30,000	
100-152-49820.000	TUTORING PROGRAM GRANT	440	-	-	-	-	-	
100-152-49823.000	SUPERVISED ACCESS GRANT	8,635	13,000	6,215	7,940	9,000	9,000	
100-152-49830.000	TITLE II JDAI GRANT	2,597	-	-	-	-	-	
100-152-49835.000	JDAI FOOD GRANT	1,099	2,000	-	-	2,000	-	
100-152-49870.000	JUVENILE EDUCATION INITIAT	600	400	334	334	-	-	
	GRANTS & REIMBURSEMENTS	343,435	363,798	227,753	300,773	341,148	333,148	
<b>TOTAL ESTIMATED REVENUES</b>		567,846	578,798	385,882	513,045	556,148	548,148	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-152-51001.000	SALARIES	1,060,792	1,106,999	738,673	1,010,468	1,121,024	1,144,588	
100-152-51001.001	PART TIME	175,806	150,325	96,663	138,916	153,332	150,325	
100-152-51002.000	SOCIAL SECURITY	91,067	96,186	61,532	80,006	97,489	99,061	
100-152-51003.000	LAGERS	73,762	77,490	44,906	63,004	73,988	75,543	
100-152-51005.000	HEALTH/DENTAL/LIFE	218,724	234,096	154,716	207,822	234,096	248,414	
	PERSONAL SERVICES	1,620,151	1,665,096	1,096,490	1,500,216	1,679,929	1,717,931	
CONTRACTUAL SERVICES								
100-152-52283.000	PROFESSIONAL SERVICES	132,053	121,000	94,023	115,504	151,250	136,125	
	CONTRACTUAL SERVICES	132,053	121,000	94,023	115,504	151,250	136,125	
MATERIALS AND SUPPLIES								
100-152-53213.000	COMMUNICATIONS	9,333	9,400	6,665	8,974	9,400	9,400	
100-152-53213.002	CELLULAR PHONE	420	500	358	350	500	500	
100-152-53225.000	EQUIP SERVICE CONTRACT	4,895	5,200	4,361	5,746	5,746	5,755	
100-152-53233.000	FOOD	42,889	43,000	31,174	44,858	43,000	43,000	
100-152-53241.000	INSURANCE	6,351	7,102	7,100	7,102	7,102	7,102	
100-152-53261.000	MEDICAL SERVICES	1,316	400	-	-	400	400	
100-152-53261.012	PRE-EMPLOYMENT/DRUG TES	195	1,500	585	650	1,500	1,500	
100-152-53265.000	MEETING-TRAVEL-DUES	6,324	6,000	3,069	5,440	6,000	6,000	
100-152-53265.002	MILEAGE	2,344	3,000	1,234	1,150	3,000	2,500	
100-152-53273.000	OFFICE SUPPLIES	5,509	6,500	4,344	5,426	6,500	6,500	
100-152-53277.000	PETTY CASH	20	200	100	200	-	-	
100-152-53278.000	BUILDING SUPPLIES	5,625	5,500	3,738	5,625	5,500	5,500	
100-152-53281.000	PRINTING & BINDING	1,006	1,000	197	394	1,000	500	
100-152-53285.000	PUBLIC NOTICES	109	400	50	100	400	400	
100-152-53299.000	VEH/EQUIP OPERATION	3,100	5,000	2,146	3,260	5,000	5,000	
100-152-53824.000	JIR PERSONAL EXP/CLOTHES	2,605	4,000	2,075	1,278	4,000	3,000	
	MATERIALS AND SUPPLIES	92,041	98,702	67,196	90,553	99,048	97,057	
GRANTS								
100-152-58700.000	CUSTODY CASE CLOSURE GR	10,400	9,000	4,000	8,000	6,400	6,400	
100-152-58845.000	JUVENILE COURT DIVERSION	41,570	63,942	14,685	21,304	63,942	63,942	
100-152-59402.000	FOSTER COURT IMPROVEMEN	489	1,650	390	780	1,000	1,000	
100-152-59820.000	TUTORING PROGRAM GRANT	440	-	-	-	-	-	
100-152-59823.000	SUPERVISED ACCESS GRANT	8,675	13,000	7,600	10,360	9,000	9,000	
100-152-59830.000	TITLE II JDAI GRANT	2,597	-	-	-	-	-	
100-152-59835.000	JDAI FOOD GRANT	1,099	2,000	-	-	2,000	-	
100-152-59870.000	JUVENILE EDUCATION INITIAT	600	400	334	334	-	-	
	GRANTS	65,870	89,992	27,009	40,778	82,342	80,342	
<b>TOTAL APPROPRIATIONS</b>		1,910,115	1,974,790	1,284,718	1,747,051	2,012,569	2,031,455	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (1,342,269)	\$ (1,395,992)	\$ (898,836)	\$ (1,234,006)	\$ (1,456,421)	\$ (1,483,307)	

## **County Coroner**

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

The County Coroner's budget for FY 2020 totals \$49,500. It is funded by General Fund appropriation.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 162 - CORONER</b>								
<b>APPROPRIATIONS</b>								
CONTRACTUAL SERVICES								
100-162-52283.000	PROFESSIONAL SERVICES	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	\$ 7,400	
	CONTRACTUAL SERVICES	7,400	7,400	7,400	7,400	7,400	7,400	
MATERIALS AND SUPPLIES								
100-162-53202.000	AUTOPSIES	36,850	37,000	25,425	33,900	37,000	42,000	
100-162-53205.000	BONDS-INSURANCE	100	100	100	100	100	100	
	MATERIALS AND SUPPLIES	36,950	37,100	25,525	34,000	37,100	42,100	
<b>TOTAL APPROPRIATIONS</b>		44,350	44,500	32,925	41,400	44,500	49,500	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (44,350)	\$ (44,500)	\$ (32,925)	\$ (41,400)	\$ (44,500)	\$ (49,500)	

## **Prosecuting Attorney**

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

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

The FY 2020 budget for the Prosecuting Attorney's office is \$1,397,819.

## **Training Fund**

The Prosecuting Attorney's office also receives fees which are used for the training and education of the office in the Training Fund. The Training Fund consists of two departments one is for the Prosecuting Attorney's office and the other is for the training and education of the Cole County Sheriff's Department. The FY 2020 budget for the Training Fund for the Prosecuting Attorney's office is \$4,142.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 163 - PROSECUTING ATTORNEY</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
100-163-43729.000	PA TAX COLLECTION COMMIS	\$ 92,884	\$ 112,000	\$ 70,908	\$ 94,544	\$ 98,000	\$ 95,000	
	LICENSES, PERMITS & FEES	92,884	112,000	70,908	94,544	98,000	95,000	
TRANSFERS IN								
100-163-43801.000	REIMB PERSONNEL SERVICE	83,304	43,086	22,140	43,086	86,896	103,343	
	TRANSFERS IN	83,304	43,086	22,140	43,086	86,896	103,343	
GRANTS & REIMBURSEMENTS								
100-163-48570.000	VOCA CIRCUIT-BASED VICTIM	104,685	104,638	64,014	83,078	101,537	104,537	
	GRANTS & REIMBURSEMENTS	104,685	104,638	64,014	83,078	101,537	104,537	
<b>TOTAL ESTIMATED REVENUES</b>		280,873	259,724	157,062	220,708	286,433	302,880	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-163-51001.000	SALARIES	849,140	862,938	567,997	759,416	981,520	959,629	
100-163-51001.001	PART TIME	40,792	62,000	45,372	62,000	22,000	22,000	
100-163-51002.000	SOCIAL SECURITY	66,683	70,758	45,576	61,052	76,771	75,095	
100-163-51003.000	LAGERS	67,154	87,969	54,116	74,190	93,760	94,709	
100-163-51005.000	HEALTH/DENTAL/LIFE	128,717	130,505	83,035	106,315	138,400	143,436	
100-163-51006.000	WORKERS COMPENSATION	3,432	3,996	3,996	3,996	4,000	4,000	
100-163-51713.000	PA RETIREMENT	14,526	11,628	11,628	11,628	11,628	11,628	
	PERSONAL SERVICES	1,170,444	1,229,794	811,720	1,078,597	1,328,079	1,310,497	
MATERIALS AND SUPPLIES								
100-163-53205.000	BONDS-INSURANCE	-	500	500	500	-	-	
100-163-53213.000	COMMUNICATIONS	2,558	2,560	1,889	2,514	2,560	2,560	
100-163-53214.000	CRIMINAL PROSECUTION	13,579	20,000	15,607	20,809	25,000	22,000	
100-163-53241.000	INSURANCE	1,833	870	869	870	600	600	
100-163-53243.000	EQUIPMENT MAINTENANCE	9,450	10,815	10,815	10,815	13,087	13,100	
100-163-53265.000	MEETING-TRAVEL-DUES	5,987	6,500	6,482	6,482	8,239	7,450	
100-163-53265.002	MILEAGE	1,038	1,650	1,006	1,038	1,650	1,650	
100-163-53273.000	OFFICE SUPPLIES	6,083	7,000	3,986	7,610	7,140	7,000	
100-163-53281.000	PRINTING & BINDING	559	3,000	1,594	2,550	3,000	3,000	
100-163-53287.000	PUBLICATIONS	15,026	15,528	12,278	15,956	18,266	18,607	
100-163-53299.000	VEH/EQUIP OPERATION	2,944	3,500	1,368	1,868	3,000	2,500	
	MATERIALS AND SUPPLIES	59,057	71,923	56,394	71,012	82,542	78,467	
GRANTS								
100-163-58570.000	VOCA CIRCUIT-BASED VICTIM	1,417	3,000	1,715	1,715	-	3,000	
	GRANTS	1,417	3,000	1,715	1,715	-	3,000	
<b>TOTAL APPROPRIATIONS</b>		1,230,918	1,304,717	869,829	1,151,324	1,410,621	1,391,964	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (950,045)	\$ (1,044,993)	\$ (712,767)	\$ (930,616)	\$ (1,124,188)	\$ (1,089,084)	



ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 240 - TRAINING FUND</b>								
<b>Dept 911 - TRAINING PA</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
240-911-43738.000	FEES	\$ 1,491	\$ 1,400	\$ 1,503	\$ 2,004	\$ 1,200	\$ 1,600	
	LICENSES, PERMITS & FEES	1,491	1,400	1,503	2,004	1,200	1,600	
CASH FORWARD								
240-911-46719.000	CASH FORWARD	-	1,454	-	-	732	1,567	
	CASH FORWARD	-	1,454	-	-	732	1,567	
INTEREST								
240-911-47739.000	INTEREST EARNED	26	15	7	9	15	10	
	INTEREST	26	15	7	9	15	10	
<b>TOTAL ESTIMATED REVENUES</b>		1,517	2,869	1,510	2,013	1,947	3,177	
<b>APPROPRIATIONS</b>								
MATERIALS AND SUPPLIES								
240-911-53286.000	PA TRAINING COST	1,370	2,869	1,900	1,900	1,947	3,177	
	MATERIALS AND SUPPLIES	1,370	2,869	1,900	1,900	1,947	3,177	
<b>TOTAL APPROPRIATIONS</b>		1,370	2,869	1,900	1,900	1,947	3,177	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 147	\$ -	\$ (390)	\$ 113	\$ -	\$ -	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 280 - DELINQUENT TAX FUND</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
280-951-43738.000	FEES	\$ 92,884	\$ 112,000	\$ 70,908	\$ 94,544	\$ 96,000	\$ 95,000	
	LICENSES, PERMITS & FEES	92,884	112,000	70,908	94,544	96,000	95,000	
CASH FORWARD								
280-951-46719.000	CASH FORWARD	-	257,596	-	-	277,860	230,405	
	CASH FORWARD	-	257,596	-	-	277,860	230,405	
MISCELLANEOUS								
280-951-46761.000	MISCELLANEOUS	956	-	26	26	-	-	
	MISCELLANEOUS	956	-	26	26	-	-	
INTEREST								
280-951-47739.000	INTEREST EARNED	7,369	5,500	4,809	6,412	5,500	5,000	
	INTEREST	7,369	5,500	4,809	6,412	5,500	5,000	
<b>TOTAL ESTIMATED REVENUES</b>		101,209	375,096	75,743	100,982	379,360	330,405	
<b>APPROPRIATIONS</b>								
TRANSFERS OUT								
280-951-53801.000	REIMB PERSONNEL SERVICES	83,304	43,086	-	43,086	86,896	103,343	
	TRANSFERS OUT	83,304	43,086	-	43,086	86,896	103,343	
OTHER SERVICES AND CHARGES								
280-951-56100.000	GENERAL GOVERNMENT	122,291	332,010	63,815	85,087	292,464	227,062	
	OTHER SERVICES AND CHARGES	122,291	332,010	63,815	85,087	292,464	227,062	
<b>TOTAL APPROPRIATIONS</b>		205,595	375,096	63,815	128,173	379,360	330,405	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (104,386)	\$ -	\$ 11,928	\$ (27,191)	\$ -	\$ -	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 320 - ADMIN HANDLING COST</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
320-952-43555.000	MOPS CHECK FEE	\$ 1,595	\$ 2,200	\$ 918	\$ 1,224	\$ 1,600	\$ 1,500	
320-952-43737.000	ADMIN HANDLING FEES	6,134	6,000	4,777	9,901	6,500	6,000	
320-952-43738.000	FEES	11,572	12,000	7,597	10,129	12,000	11,000	
	LICENSES, PERMITS & FEES	19,301	20,200	13,292	21,254	20,100	18,500	
CASH FORWARD								
320-952-46719.000	CASH FORWARD	-	98,987	-	-	118,229	119,087	
	CASH FORWARD	-	98,987	-	-	118,229	119,087	
MISCELLANEOUS								
320-952-46761.000	MISCELLANEOUS	446	-	-	-	-	-	
	MISCELLANEOUS	446	-	-	-	-	-	
INTEREST								
320-952-47739.000	INTEREST EARNED	1,871	1,100	1,845	2,460	1,200	1,200	
	INTEREST	1,871	1,100	1,845	2,460	1,200	1,200	
<b>TOTAL ESTIMATED REVENUES</b>		21,618	120,287	15,137	23,714	139,529	138,787	
<b>APPROPRIATIONS</b>								
MATERIALS AND SUPPLIES								
320-952-53555.000	MOPS CHECK FEE	1,535	2,200	708	944	1,600	1,500	
	MATERIALS AND SUPPLIES	1,535	2,200	708	944	1,600	1,500	
OTHER SERVICES AND CHARGES								
320-952-53737.000	ADMIN HANDLING FEES	75	23,238	-	-	30,664	33,139	
320-952-56100.000	GENERAL GOVERNMENT	4,439	94,849	2,003	2,670	107,265	104,148	
	OTHER SERVICES AND CHARGES	4,514	118,087	2,003	2,670	137,929	137,287	
<b>TOTAL APPROPRIATIONS</b>		6,049	120,287	2,711	3,614	139,529	138,787	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 15,569	\$ -	\$ 12,426	\$ 20,100	\$ -	\$ -	

## **Sheriff**

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

The Sheriff's budget is partially funded by a General Fund appropriation and is \$1,759,381 for FY 2020.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 165 - SHERIFF</b>								
<b>APPROPRIATIONS</b>								
TRANSFERS OUT								
100-165-56794.000	TRANSFER-FUND	\$ 1,796,155	\$ 1,762,276	\$ -	\$ 1,762,276	\$ 1,762,276	\$ 1,759,381	
	TRANSFERS OUT	1,796,155	1,762,276	-	1,762,276	1,762,276	1,759,381	
<b>TOTAL APPROPRIATIONS</b>		1,796,155	1,762,276	-	1,762,276	1,762,276	1,759,381	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (1,796,155)	\$ (1,762,276)	\$ -	\$ (1,762,276)	\$ (1,762,276)	\$ (1,759,381)	

# Emergency Management

## **Emergency Management**

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

The Emergency Management Department's FY 2020 budget is \$156,877.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 167 - EMERGENCY MANAGEMENT</b>								
<b>ESTIMATED REVENUES</b>								
GRANTS & REIMBURSEMENTS								
100-167-46718.000	EMERGENCY MANAGEMENT-C	\$ 26,192	\$ 23,898	\$ -	\$ 21,745	\$ 23,000	\$ 42,147	
100-167-48212.000	SEMA/FEMA GRANT	76,276	67,426	-	63,333	67,000	82,793	
100-167-48906.000	EMERGENCY MANAGEMENT P	-	30,000	30,000	30,000	30,000	-	
100-167-48908.000	2019 HOMELAND SECURITY GI	-	-	-	-	-	-	
100-167-49798.000	LEPC-CEPF FUNDS	9,663	5,000	5,092	-	5,100	5,000	
100-167-49799.000	LEPC-HMEP FUNDS	-	5,000	5,000	-	-	-	
100-167-49799.001	HMEP TRAINING CONTRACT	24,758	25,000	159	-	-	5,000	
GRANTS & REIMBURSEMENTS		136,889	156,324	40,251	115,078	125,100	134,940	
LICENSES, PERMITS & FEES								
100-167-46718.001	CAMDEN COUNTY	5,000	5,000	5,000	5,000	5,000	5,000	
LICENSES, PERMITS & FEES		5,000	5,000	5,000	5,000	5,000	5,000	
<b>TOTAL ESTIMATED REVENUES</b>		141,889	161,324	45,251	120,078	130,100	139,940	
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
100-167-51001.000	SALARIES	55,293	58,101	42,237	57,636	58,101	59,825	
100-167-51002.000	SOCIAL SECURITY	3,626	4,445	2,791	3,822	4,445	4,577	
100-167-51003.000	LAGERS	6,277	6,391	4,646	6,340	6,391	6,342	
100-167-51005.000	HEALTH/DENTAL/LIFE	9,643	9,653	7,231	9,642	9,653	11,911	
PERSONAL SERVICES		74,839	78,590	56,905	77,440	78,590	82,655	
MATERIALS AND SUPPLIES								
100-167-53203.000	HAZ MAT RESPONSE	5,446	6,000	3,158	4,104	6,000	6,000	
100-167-53203.001	CAMDEN COUNTY	4,812	5,000	3,046	2,784	5,000	5,000	
100-167-53213.000	COMMUNICATIONS	115	120	86	114	120	120	
100-167-53225.000	EQUIP SERVICE CONTRACT	3,569	3,306	3,071	3,241	3,400	4,800	
100-167-53241.000	INSURANCE	21,528	11,366	11,365	11,366	11,366	11,366	
100-167-53265.000	MEETING-TRAVEL-DUES	2,274	2,800	1,535	2,274	3,000	2,800	
100-167-53273.000	OFFICE SUPPLIES	1,281	1,000	762	844	1,000	1,000	
100-167-53299.000	VEH/EQUIP OPERATION	3,972	5,500	3,399	2,426	6,000	5,500	
100-167-53855.000	EMERGENCY	1,192	8,269	7,468	6,833	7,000	32,000	
MATERIALS AND SUPPLIES		44,189	43,361	33,890	33,986	42,886	68,586	
GRANTS								
100-167-58906.000	EMERGENCY MANAGEMENT P	-	30,000	30,000	30,000	30,000	-	
100-167-58908.000	2019 HOMELAND SECURITY GI	-	-	-	-	-	-	
100-167-59798.000	LEPC-CEPF FUNDS	2,231	16,764	12,108	11,887	-	14,747	
100-167-59799.000	LEPC-HMEP FUNDS	-	5,000	5,000	-	-	-	
100-167-59799.001	HMEP TRAINING CONTRACT	24,758	25,000	159	-	-	5,000	
GRANTS		26,989	76,764	47,267	41,887	30,000	19,747	
<b>TOTAL APPROPRIATIONS</b>		146,017	198,715	138,062	153,313	151,476	170,988	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (4,128)	\$ (37,391)	\$ (92,811)	\$ (33,235)	\$ (21,376)	\$ (31,048)	

# Parks and Recreation



## **Parks and Recreation**

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

The FY 2020 budget for Parks and Recreation is \$27,945.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 100 - GENERAL FUND</b>								
<b>Dept 172 - PARKS &amp; RECREATION</b>								
<b>ESTIMATED REVENUES</b>								
MISCELLANEOUS								
100-172-46761.000	MISCELLANEOUS	\$ 1,922	\$ 1,000	\$ 834	\$ 1,000	\$ 1,000	\$ 1,000	
	MISCELLANEOUS	1,922	1,000	834	1,000	1,000	1,000	
<b>TOTAL ESTIMATED REVENUES</b>		1,922	1,000	834	1,000	1,000	1,000	
<b>APPROPRIATIONS</b>								
CONTRACTUAL SERVICES								
100-172-52243.000	REFUNDS	510	500	440	640	500	520	
	CONTRACTUAL SERVICES	510	500	440	640	500	520	
MATERIALS AND SUPPLIES								
100-172-53241.000	INSURANCE	358	377	376	376	388	390	
100-172-53265.000	MEETING-TRAVEL-DUES	174	300	113	108	300	200	
100-172-53295.000	TOOL & SHOP SUPPLIES	668	1,000	894	1,192	1,500	1,000	
100-172-53298.000	UTILITIES	2,174	3,060	2,359	2,836	2,879	2,845	
	MATERIALS AND SUPPLIES	3,374	4,737	3,742	4,512	5,067	4,435	
TRANSFERS OUT								
100-172-53801.000	REIMB PERSONNEL SERVICES	18,000	18,000	18,000	18,000	20,000	18,000	
	TRANSFERS OUT	18,000	18,000	18,000	18,000	20,000	18,000	
CAPITAL OUTLAY								
100-172-54911.000	PARK IMPROVEMENTS	1,860	5,000	4,230	3,078	5,000	5,000	
	CAPITAL OUTLAY	1,860	5,000	4,230	3,078	5,000	5,000	
<b>TOTAL APPROPRIATIONS</b>		23,744	28,237	26,412	26,230	30,567	27,955	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (21,822)	\$ (27,237)	\$ (25,578)	\$ (25,230)	\$ (29,567)	\$ (26,955)	

# Public Works

## Public Works Department

The County's road and bridge department is funded with both a property tax and 85% of a one-half cent sales tax supplemented with revenue from fuel taxes and other miscellaneous revenues. Public Works is under the direct supervision of the County Commission. The department is responsible for the upkeep and repair of some 470 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in the County.

The budget appropriation includes funding for equipment repair, maintenance and replacement to accomplish the department's goals and priorities. The FY 2020 appropriation from all revenues other than the one-half cent capital improvements sale tax is \$8,595,843. The FY 2020 appropriation from the one-half capital improvement sales tax for the Road and Bridge department is \$8,240,847.

### 2020 Capital Requests

Account	Items Requested	Amount
Furniture		\$ 2,000
Copier		
	Wide Format Printer/Scanner	15,100
Computers		
	Batteries/ OPS (2)	400
	Laptops (1)	2,884
	Computers (4)	3,153
	Server Hard Drives (4)	3,560
	Monitors (2)	250
	Miscellaneous	1,000
		11,247
Software		
	CAT Software	1,250
	International Software	1,258
	Mitchell Software	2,882
	SNAP-On (Replaces Solice)	1,250
	Adobe License Renewal	620
	Auto CAD Annual Subscription	1,575
	Sign Software	3,500
		12,335
Vehicle/Heavy Equipment		
	Pickup Truck	35,000
	Single Axle Dump Truck	180,000
	GPS Unit for Sprayer	8,000
	Flex Forms	3,400
	Cutoff Saw	1,800
	Strawblower	9,000
	Walk-behind Stripper	6,100
	Chainsaw	2,500
		245,800
Pavement Fail During Mill		10,000
Stormwater		10,000
Facility Maintenance		
	Equipment Shed	42,000
	Clean Road Oil Tank	4,000
		46,000
		\$ 352,482

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 200 - ROAD AND BRIDGE</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
200-211-42720.000	CART	\$ 823,098	\$ 812,787	\$ 615,882	\$ 821,176	\$ 793,694	\$ 821,176	
200-211-42750.000	FINANCIAL INST TAX	16,899	20,000	272	16,899	16,899	18,000	
200-211-42763.000	MOTOR VEH SALES TAX	354,951	368,032	267,997	357,330	341,542	368,032	
200-211-42795.000	TAXES	4,039,757	3,980,380	3,367,997	4,017,320	4,021,105	4,021,105	
	TAXES	5,234,705	5,181,199	4,252,148	5,212,725	5,173,240	5,228,313	
TRANSFERS IN								
200-211-43794.000	ADMIN FEE/REIMBURSEMENT	20,880	20,880	20,880	20,880	20,880	20,880	
200-211-43801.000	REIMB PERSONNEL SERVICE	23,551	31,000	19,642	19,643	20,000	20,000	
	TRANSFERS IN	44,431	51,880	40,522	40,523	40,880	40,880	
LICENSES, PERMITS & FEES								
200-211-43909.000	ROAD CONSTRUCTION	4,097	-	2,290	2,290	-	-	
200-211-46293.000	FUELING REIMBURSEMENT	215,077	200,000	139,387	209,080	245,890	245,890	
200-211-46294.000	ROAD MATERIALS	9,502	-	7,686	7,686	-	-	
200-211-46296.000	TRAFFIC CONTROL	679	-	1,142	1,142	-	-	
200-211-46788.000	ROAD & BRIDGE REIMBURSE	-	-	50	50	-	-	
	LICENSES, PERMITS & FEES	229,355	200,000	150,555	220,248	245,890	245,890	
MISCELLANEOUS								
200-211-46241.000	INSURANCE	24,477	-	-	-	-	-	
200-211-46298.000	UTILITIES	-	-	-	-	-	-	
200-211-46723.000	COPY REIMBURSEMENT	1,441	1,500	1,048	1,397	1,500	1,500	
200-211-46761.000	MISCELLANEOUS	3,265	10,220	11,956	11,956	9,220	10,220	
	MISCELLANEOUS	29,183	11,720	13,004	13,353	10,720	11,720	
CASH FORWARD								
200-211-46719.000	CASH FORWARD	-	2,939,392	-	-	2,510,332	2,981,490	
	CASH FORWARD	-	2,939,392	-	-	2,510,332	2,981,490	
SALE OF GENERAL FIXED ASSETS								
200-211-46789.000	SURPLUS PROPERTY	101	102,000	3,372	3,372	17,550	17,550	
	SALE OF GENERAL FIXED ASSETS	101	102,000	3,372	3,372	17,550	17,550	
INTEREST								
200-211-47739.000	INTEREST EARNED	71,220	65,000	79,386	105,848	100,000	70,000	
	INTEREST	71,220	65,000	79,386	105,848	100,000	70,000	
GRANTS & REIMBURSEMENTS								
200-211-48232.000	DISASTER REIMBURSEMENT	-	-	-	-	-	-	
	GRANTS & REIMBURSEMENTS	-	-	-	-	-	-	
<b>TOTAL ESTIMATED REVENUES</b>		5,608,995	8,551,191	4,538,987	5,596,069	8,098,612	8,595,843	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 200 - ROAD AND BRIDGE</b>								
<b>APPROPRIATIONS</b>								
<b>PERSONAL SERVICES</b>								
200-211-51001.000	SALARIES	1,599,585	1,754,766	1,273,470	1,746,094	1,793,424	1,784,210	
200-211-51001.001	PART TIME	17,627	40,000	26,331	26,304	45,000	40,000	
200-211-51001.002	OVER TIME	33,095	50,000	34,093	62,120	50,000	50,000	
200-211-51002.000	SOCIAL SECURITY	120,978	141,125	97,213	133,164	144,465	143,377	
200-211-51003.000	LAGERS	144,632	165,137	113,328	152,494	159,483	160,076	
200-211-51005.000	HEALTH/DENTAL/LIFE	322,557	342,926	257,460	343,434	340,156	352,810	
200-211-51006.000	WORKERS COMPENSATION	55,682	58,939	58,939	58,939	60,707	60,500	
200-211-51008.000	UNEMPLOYMENT COMP	-	2,500	5	10	2,500	2,500	
	PERSONAL SERVICES	2,294,156	2,555,393	1,860,839	2,522,559	2,595,735	2,593,473	
<b>CONTRACTUAL SERVICES</b>								
200-211-52283.000	PROFESSIONAL SERVICES	30,408	45,300	31,905	34,128	46,230	46,250	
200-211-53249.000	LEASED EQUIPMENT	18,869	30,000	26,853	25,472	30,000	30,000	
	CONTRACTUAL SERVICES	49,277	75,300	58,758	59,600	76,230	76,250	
<b>MATERIALS AND SUPPLIES</b>								
200-211-53211.001	BUILDING REPAIRS	5,212	5,000	4,367	5,823	5,000	5,000	
200-211-53211.002	BUILDING SUPPLIES	3,096	4,500	2,225	2,967	4,500	4,500	
200-211-53213.001	TELEPHONES	3,695	3,676	2,698	3,594	3,676	3,676	
200-211-53213.004	RADIOS	1,026	1,210	608	810	1,210	1,210	
200-211-53213.010	RADIO REPLACEMENTS	1,307	1,500	931	1,241	1,500	1,500	
200-211-53213.011	INTERNET	6,783	6,516	4,887	6,516	6,516	6,516	
200-211-53225.000	EQUIP SERVICE CONTRACT	6,781	7,710	3,057	3,245	10,620	10,360	
200-211-53241.000	INSURANCE	172,062	60,399	60,012	60,012	59,616	59,616	
200-211-53241.010	WORKERS COMPENSATION	1,086	1,500	588	1,148	1,182	1,500	
200-211-53261.000	MEDICAL SERVICES	-	-	-	-	-	-	
200-211-53261.001	MEDICAL SUPPLIES	834	1,750	898	1,197	1,750	1,750	
200-211-53261.012	PRE-EMPLOYMENT/DRUG TES	2,319	3,420	1,529	2,038	3,420	3,000	
200-211-53265.000	MEETING-TRAVEL-DUES	-	-	-	-	-	-	
200-211-53265.001	MEETINGS	8,022	14,215	4,153	3,945	14,735	14,735	
200-211-53265.002	MILEAGE	-	250	-	-	250	250	
200-211-53265.004	ORGANIZATIONS	2,424	2,375	2,203	2,405	2,525	2,525	
200-211-53272.000	SURVEYING SUPPLIES	2,740	3,000	2,032	2,769	3,000	3,000	
200-211-53273.000	OFFICE SUPPLIES	8,830	9,000	6,260	8,390	9,000	9,000	
200-211-53279.000	POSTAGE	1,393	1,875	1,093	1,457	2,000	2,000	
200-211-53285.000	PUBLIC NOTICES	1,551	2,500	473	630	1,500	1,500	
200-211-53287.000	PUBLICATIONS	205	250	205	205	250	250	
200-211-53291.000	SAFETY EQUIPMENT	3,164	3,850	2,180	2,865	3,850	3,850	
200-211-53294.000	ROAD MATERIALS	211,864	253,500	227,970	231,601	230,000	230,000	
200-211-53295.000	TOOL & SHOP SUPPLIES	11,641	15,000	12,672	15,714	15,000	15,000	
200-211-53296.010	SIGNS	8,892	21,000	19,679	19,679	21,000	21,000	
200-211-53296.012	BARRICADES	-	1,500	-	-	1,500	1,500	
200-211-53296.014	MISCELLANEOUS SUPPLIES	2,646	3,000	1,070	1,427	3,000	3,000	
200-211-53296.016	PAINT/BEADS	142,792	100,000	55,590	24,480	159,530	159,530	
200-211-53297.001	UNIFORMS	13,035	15,000	10,174	14,772	15,750	15,750	
200-211-53297.002	JACKETS/COVERALLS	1,231	3,040	202	1,231	7,995	7,995	
200-211-53297.004	GLASSES	200	1,500	200	200	1,500	1,500	
200-211-53297.005	BOOTS	4,170	4,750	2,046	2,727	-	-	
200-211-53297.010	EMPLOYEE REIMBURSEMENT:	1,000	1,000	673	897	1,000	1,000	
200-211-53298.001	ELECTRIC	1,162	1,600	1,179	1,180	1,600	1,450	
200-211-53298.002	WATER	1,000	1,300	600	1,200	1,300	1,300	
200-211-53298.003	GAS/PROPANE	5,142	6,500	4,582	6,582	6,500	6,500	
200-211-53298.004	TRASH	3,920	3,500	3,281	4,174	10,144	9,000	
200-211-53298.010	MONTICELLO	17,385	20,700	13,540	20,188	20,700	20,000	
200-211-53298.011	BRAZITO	525	1,280	736	716	1,250	925	
200-211-53298.012	CENTERTOWN	1,990	2,250	1,541	1,920	2,100	2,020	
200-211-53298.013	GRADERS	265	500	220	188	500	500	
200-211-53299.001	FUEL	402,255	486,336	279,135	372,148	467,840	467,840	
200-211-53299.002	OIL	13,548	20,000	9,567	12,756	20,000	20,000	
200-211-53299.003	LUBE/FLUIDS	3,432	3,000	2,513	3,351	3,000	3,000	
200-211-53299.004	TIRES	60,423	82,500	30,162	40,216	82,500	82,500	
200-211-53299.005	PARTS	187,799	304,000	231,383	308,315	300,000	300,000	
200-211-53299.006	REPAIRS	57,783	60,000	16,192	21,590	60,000	40,000	
200-211-53299.010	BLADES	9,060	30,000	9,779	9,779	20,000	20,000	
200-211-53809.000	COST ALLOCATION PROGRAM	-	1,000	1,000	1,000	-	-	
200-211-53848.001	ROAD OIL	22,897	40,000	14,291	19,055	40,000	40,000	
200-211-53848.002	ASPHALT	90,614	90,000	77,279	77,279	90,000	90,000	
200-211-53849.000	CULVERTS	33,890	55,000	23,713	30,936	55,000	55,000	
200-211-53850.000	WINTER MATERIALS	-	-	-	-	-	-	

200-211-53850.010	CALCIUM CHOLORIDE	12,675	12,000	4,332	8,664	12,000	12,000	
ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 200 - ROAD AND BRIDGE</b>								
<b>APPROPRIATIONS</b>								
MATERIALS AND SUPPLIES, CONTINUED								
200-211-53850.011	CINDERS	19,636	20,000	-	-	20,000	20,000	
200-211-53850.012	SALT	123,042	300,000	258,446	258,446	300,000	300,000	
200-211-53852.000	EROSION CONTROL SUPPLIES	1,961	5,000	335	335	5,000	5,000	
200-211-53853.000	CONCRETE	43,396	65,000	27,396	34,239	65,000	65,000	
200-211-56295.019	VECTOR	40	3,000	2,254	3,005	3,000	3,000	
200-211-56295.020	WEED	5,500	13,000	5,031	6,708	13,000	13,000	
	MATERIALS AND SUPPLIES	1,749,341	2,181,252	1,449,162	1,667,955	2,192,809	2,170,048	
TRANSFERS OUT								
200-211-53780.000	COMPUTER SERVICES	18,103	18,131	18,131	18,131	30,803	30,803	
200-211-56794.000	TRANSFER-FUND	163,734	166,798	166,798	166,798	167,648	168,019	
	TRANSFERS OUT	181,837	184,929	184,929	184,929	198,451	198,822	
CAPITAL OUTLAY								
200-211-54901.000	OFFICE EQUIP/FURNITURE	-	-	-	-	-	-	
200-211-54901.001	FURNITURE	935	2,000	420	-	2,000	2,000	
200-211-54901.002	COPIER	-	9,400	5,413	5,413	15,100	15,100	
200-211-54901.003	COMPUTER	18,188	25,632	19,482	19,482	11,247	11,247	
200-211-54901.004	SOFTWARE	9,251	13,360	6,414	8,275	12,335	12,335	
200-211-54902.000	VEH/HEAVY EQUIPMENT	156,789	412,655	100,556	412,654	245,800	245,800	
200-211-54909.000	ROAD CONSTRUCTION	-	-	-	-	-	-	
200-211-54909.012	PAVEMENT FAIL DURING MILL	-	10,000	-	-	10,000	10,000	
200-211-54909.015	STORMWATER	1,016	10,000	550	550	10,000	10,000	
200-211-54925.000	HWY MAIN FACILITY	47,071	48,900	-	-	46,000	46,000	
	CAPITAL OUTLAY	233,250	531,947	132,835	446,374	352,482	352,482	
CONTINGENCY								
200-211-56216.000	CONTINGENCY EXPENSE	-	2,342,569	-	-	2,009,463	2,529,768	
	CONTINGENCY	-	2,342,569	-	-	2,009,463	2,529,768	
OTHER SERVICES AND CHARGES								
200-211-56260.000	CAP AREA METRO PLAN ORG	14,020	16,421	9,355	9,112	10,000	10,000	
200-211-56264.000	MISC OPERATING EXPENSE	621,808	663,380	663,380	663,442	663,442	665,000	
	OTHER SERVICES AND CHARGES	635,828	679,801	672,735	672,554	673,442	675,000	
<b>TOTAL APPROPRIATIONS</b>		5,143,689	8,551,191	4,359,258	5,553,971	8,098,612	8,595,843	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 465,306	\$ -	\$ 179,729	\$ 42,098	\$ -	\$ -	

# Assessment



## **Assessor**

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

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

The Assessor's budget for FY 2020 totals \$2,103,042.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 230 - ASSESSMENT FUND</b>								
<b>ESTIMATED REVENUES</b>								
<b>TAXES</b>								
230-511-42795.000	TAXES	\$ 795,785	\$ 763,898	\$ 665,459	\$ 795,276	\$ 750,000	\$ 796,335	
	TAXES	795,785	763,898	665,459	795,276	750,000	796,335	
<b>LICENSES, PERMITS &amp; FEES</b>								
230-511-43701.000	ASSESSING COSTS-STATE	103,680	100,972	104,334	100,972	100,972	104,334	
230-511-43703.000	ASSESSING COSTS-CITY	23,071	46,061	23,071	46,142	46,750	46,750	
	LICENSES, PERMITS & FEES	126,751	147,033	127,405	147,114	147,722	151,084	
<b>CASH FORWARD</b>								
230-511-46719.000	CASH FORWARD	-	1,077,631	-	-	1,300,000	1,238,747	
	CASH FORWARD	-	1,077,631	-	-	1,300,000	1,238,747	
<b>MISCELLANEOUS</b>								
230-511-46756.000	MAPS	485	-	534	518	1,000	-	
230-511-46761.000	MISCELLANEOUS	621	-	-	-	5,000	-	
	MISCELLANEOUS	1,106	-	534	518	6,000	-	
<b>INTEREST</b>								
230-511-47739.000	INTEREST EARNED	25,098	20,000	25,409	36,304	36,000	20,000	
	INTEREST	25,098	20,000	25,409	36,304	36,000	20,000	
<b>TOTAL ESTIMATED REVENUES</b>		948,740	2,008,562	818,807	979,212	2,239,722	2,206,166	
<b>APPROPRIATIONS</b>								
<b>PERSONAL SERVICES</b>								
230-511-51001.000	SALARIES	404,843	473,232	324,662	439,804	499,991	484,338	
230-511-51001.001	PART TIME	-	15,000	480	960	17,000	17,000	
230-511-51002.000	SOCIAL SECURITY	30,245	39,647	24,241	33,114	38,500	38,353	
230-511-51003.000	LAGERS	41,398	50,157	29,879	41,384	62,000	49,302	
230-511-51005.000	HEALTH/DENTAL/LIFE	80,864	94,770	63,520	84,084	100,000	101,271	
230-511-51006.000	WORKERS COMPENSATION	5,512	5,623	5,062	5,623	7,500	5,800	
	PERSONAL SERVICES	562,862	678,429	447,844	604,969	724,991	696,064	
<b>CONTRACTUAL SERVICES</b>								
230-511-52283.000	PROFESSIONAL SERVICES	145,731	186,956	42,300	30,669	250,000	64,956	
	CONTRACTUAL SERVICES	145,731	186,956	42,300	30,669	250,000	64,956	
<b>MATERIALS AND SUPPLIES</b>								
230-511-53205.000	BONDS-INSURANCE	-	-	-	-	-	-	
230-511-53213.000	COMMUNICATIONS	1,360	1,400	1,007	1,340	1,400	1,380	
230-511-53225.000	EQUIP SERVICE CONTRACT	4,457	5,000	2,193	3,074	3,250	3,250	
230-511-53244.000	REAL ESTATE MAINT	11,900	11,500	9,864	14,554	15,000	15,000	
230-511-53265.000	MEETING-TRAVEL-DUES	10,905	10,000	1,253	1,416	12,000	12,000	
230-511-53265.002	MILEAGE	4,970	5,000	4,222	3,612	12,000	5,000	
230-511-53273.000	OFFICE SUPPLIES	5,513	6,000	2,395	4,580	6,000	6,000	
230-511-53279.000	POSTAGE	11,663	14,000	5,556	11,112	14,500	14,500	
230-511-53281.000	PRINTING & BINDING	10,903	16,000	4,305	10,903	12,000	13,000	
230-511-53285.000	PUBLIC NOTICES	124	1,000	481	740	3,000	1,000	
230-511-53287.000	PUBLICATIONS	4,781	4,200	2,435	4,323	4,400	4,200	
230-511-53786.000	PROGRAMMING	137,191	104,854	82,057	97,854	110,000	108,475	
230-511-53945.000	GIS WEB SERVICES	9,750	9,750	7,313	9,750	9,750	9,750	
	MATERIALS AND SUPPLIES	213,517	188,704	123,081	163,258	203,300	193,555	
<b>TRANSFERS OUT</b>								
230-511-53780.000	COMPUTER SERVICES	17,175	17,230	17,230	17,230	-	12,844	
230-511-53801.000	REIMB PERSONNEL SERVICES	-	3,607	3,607	-	-	-	
	TRANSFERS OUT	17,175	20,837	20,837	17,230	-	12,844	
<b>CAPITAL OUTLAY</b>								
230-511-54901.000	OFFICE EQUIP/FURNITURE	-	2,200	1,970	1,970	3,000	-	
	CAPITAL OUTLAY	-	2,200	1,970	1,970	3,000	-	
<b>CONTINGENCY</b>								
230-511-56216.000	CONTINGENCY EXPENSE	-	931,436	-	-	1,250,000	1,238,747	
	CONTINGENCY	-	931,436	-	-	1,250,000	1,238,747	
<b>TOTAL APPROPRIATIONS</b>		939,285	2,008,562	636,032	818,096	2,431,291	2,206,166	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 9,455	\$ -	\$ 182,775	\$ 161,116	\$ (191,569)	\$ -	

# Law Enforcement

## Law Enforcement Sales Tax

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

The FY 2020 appropriation from all revenues from the one-half cent law enforcement sales tax and Sheriff's department revenue is \$20,756,498. The operation cost of the Sheriff's department is supplemented with a \$1,759,381 appropriation from the General fund. From this fund the County must make a rent/lease payment for the construction of the new law enforcement center of \$2,847,800.

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

## Training Fund

The County Sheriff's Department also receives fees which are used for the training and education of the office in the Training Fund. The Training Fund consists of two departments one is for the County Sheriff's Department and the other is for the training and education of the Prosecuting Attorney's office. The FY 2020 budget for the Training Fund for the Sheriff's department is \$14,353.

### 2020 Capital Requests

2020 Budget			
Item	Item Cost	Qty	Total
Vehicles	\$260,000.00	1	\$260,000.00
Computers/MDT's (2)	\$35,000.00	1	\$35,000.00
Portable Radios	\$5,000.00	5	\$25,000.00
Tasers and cartridges	\$3,750.00	4	\$15,000.00
Paint	\$15,000.00	1	\$15,000.00
Wireless Access Points	\$1,000.00	0	\$0.00
Outfit 4 new patrol deputies	\$44,000.00	4	\$140,000.00
Mobile Radios	\$4,500.00	2	\$9,000.00
Rifle Shields for SWAT	\$5,750.00	2	\$11,500.00
Radar Trailer	\$10,000.00	0	\$0.00
Body Scanner	\$175,000.00	0	\$0.00
Interview Rooms	\$25,000.00	0	\$0.00
Patrol Supervisor Shields	\$600.00	8	\$4,800.00
Jail Van -replacement	\$50,000.00	1	\$0.00
Dash Cams	\$5,000.00	12	\$60,000.00
K9 Replacement	\$15,000.00	0	\$0.00
Fleet Management System	\$29,000.00	0	\$0.00
			<b>\$575,300.00</b>

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>								
<b>Dept 701 - ADMINISTRATION</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
600-701-42932.000	SALES TAX INCOME	\$ 6,486,807	\$ 6,399,245	\$ 4,958,762	\$ 6,515,889	\$ 6,421,084	\$ 6,515,889	
	TAXES	6,486,807	6,399,245	4,958,762	6,515,889	6,421,084	6,515,889	
MISCELLANEOUS								
600-701-43709.000	FUNDRAISING INCOME	28,785	-	-	-	-	-	
600-701-46241.000	INSURANCE	-	3,736	7,666	7,666	-	-	
600-701-46500.000	P-CARD REBATE	534	500	424	565	580	550	
600-701-46723.000	COPY REIMBURSEMENT	778	900	702	936	1,000	900	
600-701-46761.000	MISCELLANEOUS	34,644	-	32,454	32,315	-	-	
	MISCELLANEOUS	64,741	5,136	41,246	41,482	1,580	1,450	
TRANSFERS IN								
600-701-44797.000	TRANSFERS IN	1,857,745	1,824,625	35,838	1,824,625	1,825,748	1,823,023	
	TRANSFERS IN	1,857,745	1,824,625	35,838	1,824,625	1,825,748	1,823,023	
CASH FORWARD								
600-701-46719.000	CASH FORWARD	-	8,456,112	-	-	-	9,112,602	
	CASH FORWARD	-	8,456,112	-	-	-	9,112,602	
SALE OF GENERAL FIXED ASSETS								
600-701-46789.000	SURPLUS PROPERTY	3,500	24,713	27,713	27,713	15,000	15,000	
	SALE OF GENERAL FIXED ASSETS	3,500	24,713	27,713	27,713	15,000	15,000	
INTEREST								
600-701-47739.000	INTEREST EARNED	168,766	130,000	162,446	216,594	201,000	160,000	
	INTEREST	168,766	130,000	162,446	216,594	201,000	160,000	
GRANTS & REIMBURSEMENTS								
600-701-48233.000	BULLETPROOF VEST GRANT	10,463	8,918	3,875	2,326	781	8,181	
600-701-48400.000	MOBILE DATA TERMINAL GRAI	-	-	-	-	-	-	
600-701-48799.000	HIGHWAY SAFETY	8,471	6,000	1,127	554	9,393	9,393	
600-701-48813.000	CRIMINAL ASSET SEIZURE	-	-	-	-	-	-	
600-701-48813.001	MUSTANG ASSET FORFEITURI	-	106,854	106,854	106,854	-	-	
600-701-48817.000	JUSTICE ASSISTANT	5,202	4,771	4,771	4,771	4,627	4,627	
600-701-49650.000	DSSSF GRANT	-	32,298	2,690	2,690	19,000	19,000	
	GRANTS & REIMBURSEMENTS	24,136	158,841	119,317	117,195	33,801	41,201	
LICENSES, PERMITS & FEES								
600-701-48300.000	RUSSELLVILLE PROJECT	13,015	15,000	2,839	4,518	15,000	15,000	
	LICENSES, PERMITS & FEES	13,015	15,000	2,839	4,518	15,000	15,000	
<b>TOTAL ESTIMATED REVENUES - 701</b>		8,618,710	17,013,672	5,348,161	8,748,016	8,513,213	17,684,165	

**Fund 600 - LAW ENFORCEMENT SALES TAX**  
**Dept 702 - SUPPORT SERVICES**

**ESTIMATED REVENUES**

LICENSES, PERMITS & FEES

600-702-43722.000	CIVIL FEES	154,171	155,000	103,890	138,520	143,077	138,500	
600-702-43723.000	CIVIL SUPPLEMENTATION FEE	-	220,000	153,440	203,920	220,000	220,000	
600-702-43732.000	GEN EXECUTION FEES	245,618	230,000	179,980	235,640	235,890	240,624	
600-702-43790.000	SEQUESTRATION	36,271	36,000	27,740	36,840	37,350	37,000	
	LICENSES, PERMITS & FEES	436,060	641,000	465,050	614,920	636,317	636,124	
<b>TOTAL ESTIMATED REVENUES - 702</b>		436,060	641,000	465,050	614,920	636,317	636,124	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>								
<b>Dept 703 - PATROL DIVISION</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
600-703-43850.000	CONTRACT REIMBURSEMENT	126,152	113,135	72,371	88,610	112,988	109,954	
	LICENSES, PERMITS & FEES	126,152	113,135	72,371	88,610	112,988	109,954	
<b>TOTAL ESTIMATED REVENUES - 703</b>		126,152	113,135	72,371	88,610	112,988	109,954	
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>								
<b>Dept 704 - JAIL DIVISION</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
600-704-43208.000	BOARD OF PRISONERS	217,157	342,000	140,072	186,762	322,950	342,000	
600-704-43208.001	FEDERAL PRISONERS	1,566,227	1,500,000	1,120,221	1,629,919	1,700,000	1,500,000	
600-704-43208.002	MENTAL HEALTH	120,240	131,600	98,640	98,640	-	-	
600-704-43231.000	CRIMINAL FEE	14,896	15,000	11,117	14,823	15,000	15,000	
600-704-43234.000	EXTRADITION ACCOUNT	24,345	25,000	10,924	14,565	25,000	25,000	
600-704-43503.000	INMATE SECURITY BIOMETRIC	12,174	12,000	12,326	16,435	18,360	16,500	
600-704-43725.000	CELL BLOCK PHONES	66,309	62,000	47,826	63,768	66,000	64,000	
600-704-43776.000	TRANSPORTING PRISONERS	7,369	9,000	4,353	5,804	6,200	6,200	
600-704-43777.000	INMATE COMMISSARY	55,210	50,000	50,568	67,424	77,800	68,000	
600-704-43779.000	CREDIT CARD CONVENIENCE	1,126	900	777	1,035	1,100	1,000	
	LICENSES, PERMITS & FEES	2,085,053	2,147,500	1,496,824	2,099,175	2,232,410	2,037,700	
MISCELLANEOUS								
600-704-46261.000	MEDICAL SERVICES	12,643	11,000	2,933	3,910	6,000	4,000	
	MISCELLANEOUS	12,643	11,000	2,933	3,910	6,000	4,000	
<b>TOTAL ESTIMATED REVENUES - 704</b>		2,097,696	2,158,500	1,499,757	2,103,085	2,238,410	2,041,700	
<b>TOTAL ESTIMATED REVENUES - ALL DEPTS</b>		11,278,618	19,926,307	7,385,339	11,554,631	11,500,928	20,471,943	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>								
<b>Dept 701 - ADMINISTRATION</b>								
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
600-701-51001.000	SALARIES	178,568	184,692	134,610	184,222	190,101	188,272	
600-701-51002.000	SOCIAL SECURITY	13,373	14,129	10,127	13,862	14,542	14,403	
600-701-51003.000	LAGERS	15,324	15,584	11,360	15,572	15,438	15,291	
600-701-51005.000	HEALTH/DENTAL/LIFE	23,807	23,673	17,754	23,672	23,673	23,673	
600-701-51006.000	WORKERS COMPENSATION	4,737	5,057	5,057	5,057	5,210	5,210	
600-701-51008.000	UNEMPLOYMENT COMP	-	2,500	-	-	2,500	2,500	
	PERSONAL SERVICES	235,809	245,635	178,908	242,385	251,464	249,349	
CONTRACTUAL SERVICES								
600-701-52263.000	BANK SERVICE CHARGES	-	1,000	-	-	500	500	
600-701-52283.000	PROFESSIONAL SERVICES	11,031	10,000	208	416	10,000	5,000	
600-701-52305.000	CRIME STOPPERS	2,000	2,000	2,000	2,000	2,000	2,000	
600-701-52811.000	911 SYSTEM	189,156	192,655	144,265	192,355	294,148	292,787	
600-701-53501.000	TAX INCREMENT FINANCING	5,157	15,000	5,324	5,325	15,000	9,000	
600-701-58300.000	RUSSELLVILLE PROJECT	-	12,161	-	-	15,000	15,000	
	CONTRACTUAL SERVICES	207,344	232,816	151,797	200,096	336,648	324,287	
MATERIALS AND SUPPLIES								
600-701-53205.000	BONDS-INSURANCE	300	300	50	100	1,150	1,150	
600-701-53211.000	BUILDING REPAIR/MAINT	52,550	48,000	41,838	55,784	60,000	60,000	
600-701-53212.000	BUILDING SUPPLIES	37,101	35,000	31,255	41,422	40,000	42,000	
600-701-53213.000	COMMUNICATIONS	15,850	15,900	11,666	15,528	15,700	15,700	
600-701-53213.002	CELLULAR PHONE	807	600	394	526	600	600	
600-701-53213.004	RADIOS	-	2,000	100	200	5,000	2,000	
600-701-53213.005	INTERNET	12,340	13,360	11,480	15,373	15,400	15,400	
600-701-53225.000	EQUIP SERVICE CONTRACT	136,837	139,760	51,697	135,201	137,755	137,765	
600-701-53226.000	EQUIPMENT REPAIRS	1,205	4,000	2,374	3,165	2,000	4,000	
600-701-53241.000	INSURANCE	281,823	192,531	191,851	191,851	200,000	195,795	
600-701-53241.010	WORKERS COMPENSATION	2,893	9,400	1,780	2,373	3,000	3,000	
600-701-53247.000	LAW ENFORCEMENT SUPPLIE	58,119	35,000	24,211	31,936	40,000	40,000	
600-701-53247.001	SWAT SUPPLIES	2,504	2,500	2,500	2,500	2,500	2,500	
600-701-53247.002	AMMO	8,503	20,000	19,572	20,000	20,000	20,000	
600-701-53261.000	MEDICAL SERVICES	-	-	-	-	-	-	
600-701-53261.012	PRE-EMPLOYMENT/DRUG TES	4,255	6,000	2,920	3,893	6,000	6,000	
600-701-53265.000	MEETING-TRAVEL-DUES	5,992	12,500	12,328	12,159	23,500	18,000	
600-701-53265.002	MILEAGE	170	250	250	250	250	250	
600-701-53269.000	NOTARY EXPENSE	241	350	45	60	135	135	
600-701-53271.000	INVESTIGATIONS	15,498	15,500	13,759	15,498	15,500	15,500	
600-701-53273.000	OFFICE SUPPLIES	21,677	25,000	16,013	21,350	25,000	23,000	
600-701-53279.000	POSTAGE	1,016	1,000	236	278	1,000	1,000	
600-701-53281.000	PRINTING & BINDING	1,998	2,000	785	1,046	2,000	2,000	
600-701-53285.000	PUBLIC NOTICES	2,343	4,000	2,682	3,576	4,000	4,000	
600-701-53287.000	PUBLICATIONS	239	250	239	239	250	250	
600-701-53297.000	UNIFORM & EQUIP ALLOW	29,592	40,000	27,937	37,249	41,600	41,600	
600-701-53298.000	UTILITIES	243,231	255,300	181,866	240,536	237,693	248,500	
600-701-53299.001	FUEL	2,255	5,000	1,277	1,703	3,000	3,000	
600-701-53299.002	OIL	80	160	60	80	160	160	
600-701-53299.004	TIRES	-	1,000	1,000	1,333	1,000	1,000	
600-701-53299.005	PARTS	618	2,500	1,273	1,698	2,000	2,000	
600-701-53299.006	REPAIRS	22,550	28,000	16,204	21,605	25,000	25,000	
600-701-53304.000	K-9 PROGRAM	2,750	2,500	1,281	1,708	2,500	1,500	
600-701-53552.000	EMPLOYEE RELATIONS	-	-	-	-	-	3,000	
600-701-53738.000	FEES	2,810	3,950	1,930	1,900	6,000	3,950	
600-701-53920.000	SHERIFF EMERGENCY	(10,621)	-	-	-	-	-	
	MATERIALS AND SUPPLIES	957,526	923,611	672,853	882,120	939,693	939,755	
TRANSFERS OUT								
600-701-53254.000	RENT/LEASE PAYMENT	2,853,900	2,853,000	166,232	2,853,000	2,847,800	2,847,800	
600-701-53676.000	PRETRIAL RELEASE TRANSFE	-	50,000	50,000	50,000	32,270	-	
	TRANSFERS OUT	2,853,900	2,903,000	216,232	2,903,000	2,880,070	2,847,800	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>								
<b>Dept 701 - ADMINISTRATION</b>								
<b>APPROPRIATIONS</b>								
OTHER SERVICES AND CHARGES								
600-701-53709.000	FUNDRAISING EXPENSE	27,746	-	-	-	-	-	-
600-701-56722.000	CIVIL FEES	63,423	53,732	30,193	37,810	57,136	65,000	
	OTHER SERVICES AND CHARGES	91,169	53,732	30,193	37,810	57,136	65,000	
CAPITAL OUTLAY								
600-701-54903.000	CAPITAL IMPRVMT-SHERIFF	777,600	522,967	439,930	641,885	913,646	575,300	
	CAPITAL OUTLAY	777,600	522,967	439,930	641,885	913,646	575,300	
CONTINGENCY								
600-701-56216.000	CONTINGENCY EXPENSE	-	8,460,589	-	-	-	8,538,133	
	CONTINGENCY	-	8,460,589	-	-	-	8,538,133	
GRANTS								
600-701-58233.000	BULLETPROOF VEST GRANT	23,250	17,836	7,750	7,750	1,562	16,362	
600-701-58775.000	HIGHWAY SAFETY GRANT	370	4,873	-	-	9,393	9,393	
600-701-58813.000	CRIMINAL ASSET SEIZURE	-	6,875	611	611	6,264	6,264	
600-701-58813.001	MUSTANG ASSET FORFEITURE	-	106,854	10,783	16,413	90,441	90,441	
600-701-58817.000	JUSTICE ASSISTANT	5,202	4,771	4,771	4,771	4,627	4,627	
	GRANTS	28,822	141,209	23,915	29,545	112,287	127,087	
<b>TOTAL APPROPRIATIONS - 701</b>		5,152,170	13,483,559	1,713,828	4,936,841	5,490,944	13,666,711	

**Fund 600 - LAW ENFORCEMENT SALES TAX**  
**Dept 702 - SUPPORT SERVICES**

**APPROPRIATIONS**

PERSONAL SERVICES								
600-702-51001.000	SALARIES	688,508	712,660	516,591	708,026	743,682	731,347	
600-702-51001.001	PART TIME	85,426	106,811	65,822	90,336	100,460	95,289	
600-702-51001.002	OVER TIME	13,682	14,125	4,241	5,326	14,000	10,000	
600-702-51002.000	SOCIAL SECURITY	56,333	63,555	42,775	58,318	65,648	64,003	
600-702-51003.000	LAGERS	73,053	78,474	56,312	76,742	79,487	77,696	
600-702-51005.000	HEALTH/DENTAL/LIFE	148,019	148,067	110,149	146,692	147,302	152,784	
600-702-51006.000	WORKERS COMPENSATION	8,619	10,099	10,072	10,072	10,400	10,400	
	PERSONAL SERVICES	1,073,640	1,133,791	805,962	1,095,512	1,160,979	1,141,519	
MATERIALS AND SUPPLIES								
600-702-53265.000	MEETING-TRAVEL-DUES	6,895	8,000	8,023	8,000	8,000	8,000	
600-702-53299.001	FUEL	17,834	20,000	12,757	17,009	20,000	20,000	
600-702-53299.002	OIL	558	800	410	546	700	700	
600-702-53299.004	TIRES	1,605	2,000	1,402	1,869	2,000	2,000	
600-702-53299.005	PARTS	4,010	7,000	2,066	2,755	5,000	5,000	
	MATERIALS AND SUPPLIES	30,902	37,800	24,658	30,179	35,700	35,700	
OTHER SERVICES AND CHARGES								
600-702-53723.000	CIVIL SUPPLEMENTATION FEE	-	220,000	151,650	203,920	220,000	220,000	
	OTHER SERVICES AND CHARGES	-	220,000	151,650	203,920	220,000	220,000	
<b>TOTAL APPROPRIATIONS - 702</b>		1,104,542	1,391,591	982,270	1,329,611	1,416,679	1,397,219	



ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>								
<b>Dept 703 - PATROL DIVISION</b>								
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
600-703-51001.000	SALARIES	1,178,713	1,246,159	910,747	1,213,122	1,413,359	1,336,292	
600-703-51001.001	PART TIME	51,509	66,985	29,862	43,948	55,285	55,285	
600-703-51001.002	OVER TIME	64,945	83,264	59,081	76,322	80,000	80,000	
600-703-51002.000	SOCIAL SECURITY	94,866	106,057	73,981	100,350	118,471	112,577	
600-703-51003.000	LAGERS	133,057	147,052	104,546	141,094	162,282	153,588	
600-703-51005.000	HEALTH/DENTAL/LIFE	211,086	218,007	155,420	208,154	261,043	253,084	
600-703-51006.000	WORKERS COMPENSATION	23,569	26,755	26,596	26,596	27,400	27,400	
	PERSONAL SERVICES	1,757,745	1,894,279	1,360,233	1,809,586	2,117,840	2,018,226	
MATERIALS AND SUPPLIES								
600-703-53265.000	MEETING-TRAVEL-DUES	8,386	9,500	8,095	9,500	10,000	10,000	
600-703-53299.001	FUEL	87,937	100,000	62,346	82,558	100,000	95,000	
600-703-53299.002	OIL	2,771	3,100	2,060	2,746	3,000	3,000	
600-703-53299.004	TIRES	9,039	10,000	7,639	10,185	10,000	10,000	
600-703-53299.005	PARTS	18,071	25,000	17,598	23,463	25,000	25,000	
600-703-53305.000	DARE DONATIONS	3,000	3,000	-	3,000	3,000	3,000	
	MATERIALS AND SUPPLIES	129,204	150,600	97,738	131,452	151,000	146,000	
<b>TOTAL APPROPRIATIONS - 703</b>		1,886,949	2,044,879	1,457,971	1,941,038	2,268,840	2,164,226	
<b>Fund 600 - LAW ENFORCEMENT SALES TAX</b>								
<b>Dept 704 - JAIL DIVISION</b>								
<b>APPROPRIATIONS</b>								
PERSONAL SERVICES								
600-704-51001.000	SALARIES	1,274,377	1,406,461	920,404	1,330,873	1,676,261	1,666,982	
600-704-51001.001	PART TIME	82,450	85,000	48,556	68,300	65,000	65,000	
600-704-51001.002	OVER TIME	90,906	170,000	117,084	120,036	70,000	70,000	
600-704-51002.000	SOCIAL SECURITY	105,644	127,102	80,435	110,862	138,561	137,852	
600-704-51003.000	LAGERS	109,031	173,305	100,090	134,504	186,153	185,188	
600-704-51005.000	HEALTH/DENTAL/LIFE	267,405	316,039	188,133	262,620	348,309	354,577	
600-704-51006.000	WORKERS COMPENSATION	25,286	27,868	27,763	27,763	28,600	28,600	
	PERSONAL SERVICES	1,955,099	2,305,775	1,482,465	2,054,958	2,512,884	2,508,199	
MATERIALS AND SUPPLIES								
600-704-53208.000	BOARD OF PRISONERS	8,650	8,000	1,670	2,227	5,000	5,000	
600-704-53233.000	FOOD	247,423	267,000	169,694	261,224	270,000	270,000	
600-704-53234.000	EXTRADITION	21,902	25,000	10,924	18,346	25,000	25,000	
600-704-53239.000	INMATE CLOTHING & BED	15,481	17,000	5,721	7,628	17,000	17,000	
600-704-53261.000	MEDICAL SERVICES	142,852	180,000	107,706	223,608	145,000	197,307	
600-704-53262.000	MEDICATION & DRUGS	56,634	63,000	48,023	62,236	63,000	63,000	
600-704-53265.000	MEETING-TRAVEL-DUES	6,461	7,000	6,999	7,000	15,000	15,000	
600-704-53299.001	FUEL	9,629	10,000	8,429	10,036	11,000	11,000	
600-704-53299.002	OIL	260	320	266	412	400	400	
600-704-53299.004	TIRES	-	1,600	-	-	1,600	1,600	
600-704-53299.005	PARTS	1,100	3,000	565	250	2,000	2,000	
	MATERIALS AND SUPPLIES	510,392	581,920	359,997	592,967	555,000	607,307	
OTHER SERVICES AND CHARGES								
600-704-56503.000	INMATE SECURITY BIOMETRIC	57,261	118,582	32,044	42,726	170,227	128,281	
	OTHER SERVICES AND CHARGES	57,261	118,582	32,044	42,726	170,227	128,281	
<b>TOTAL APPROPRIATIONS - 704</b>		2,522,752	3,006,277	1,874,506	2,690,651	3,238,111	3,243,787	
<b>TOTAL APPROPRIATIONS - ALL DEPTS</b>		10,666,413	19,926,306	6,028,575	10,898,141	12,414,574	20,471,943	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 612,205	\$ 1	\$ 1,356,764	\$ 656,490	\$ (913,646)	\$ -	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 240 - TRAINING FUND</b>								
<b>Dept 912 - TRAINING SHERIFF</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
240-912-43223.000	POST COMMISSION TRAINING	\$ 2,792	\$ 2,500	\$ -	\$ 2,500	\$ 2,500	\$ 2,500	
240-912-43738.000	FEES	5,945	5,800	3,856	5,141	5,200	5,200	
	LICENSES, PERMITS & FEES	8,737	8,300	3,856	7,641	7,700	7,700	
CASH FORWARD								
240-912-46719.000	CASH FORWARD	-	9,238	-	-	8,610	7,489	
	CASH FORWARD	-	9,238	-	-	8,610	7,489	
INTEREST								
240-912-47739.000	INTEREST EARNED	103	50	83	110	110	50	
	INTEREST	103	50	83	110	110	50	
<b>TOTAL ESTIMATED REVENUES</b>		8,840	17,588	3,939	7,751	16,420	15,239	
<b>APPROPRIATIONS</b>								
MATERIALS AND SUPPLIES								
240-912-53223.000	POST COMMISSION TRAINING	5,500	5,500	5,500	5,500	5,500	5,500	
240-912-53810.000	ED/TRAINING SEMINARS	2,760	12,088	2,990	4,000	10,920	9,739	
	MATERIALS AND SUPPLIES	8,260	17,588	8,490	9,500	16,420	15,239	
<b>TOTAL APPROPRIATIONS</b>		8,260	17,588	8,490	9,500	16,420	15,239	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 580	\$ -	\$ (4,551)	\$ (1,749)	\$ -	\$ -	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 310 - SHERIFF REVOLVING FUND</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
310-450-43738.000	FEES	\$ 21,200	\$ 17,500	\$ 26,240	\$ 34,987	\$ 32,640	\$ 30,000	
	LICENSES, PERMITS & FEES	21,200	17,500	26,240	34,987	32,640	30,000	
CASH FORWARD								
310-450-46719.000	CASH FORWARD	-	145,550	-	-	110,668	113,461	
	CASH FORWARD	-	145,550	-	-	110,668	113,461	
INTEREST								
310-450-47739.000	INTEREST EARNED	3,592	2,500	2,643	3,766	3,746	3,000	
	INTEREST	3,592	2,500	2,643	3,766	3,746	3,000	
<b>TOTAL ESTIMATED REVENUES</b>		24,792	165,550	28,883	38,753	147,054	146,461	
<b>APPROPRIATIONS</b>								
TRANSFERS OUT								
310-450-53801.000	REIMB PERSONNEL SERVICES	61,590	62,349	35,838	62,185	64,128	63,642	
	TRANSFERS OUT	61,590	62,349	35,838	62,185	64,128	63,642	
OTHER SERVICES AND CHARGES								
310-450-56100.000	GENERAL GOVERNMENT	6,485	103,201	6,493	8,657	82,926	82,819	
	OTHER SERVICES AND CHARGES	6,485	103,201	6,493	8,657	82,926	82,819	
<b>TOTAL APPROPRIATIONS</b>		68,075	165,550	42,331	70,842	147,054	146,461	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (43,283)	\$ -	\$ (13,448)	\$ (32,089)	\$ -	\$ -	

# Emergency Services

## Emergency Medical Services Sales Tax

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

The FY 2020 appropriation from the one-half cent emergency medical services sales tax is \$8,775,242.

### 2020 Capital Requests

<u>Description</u>	<u># Unit(s)</u>	<u>Unit Cost</u>	<u>2020 Requesting</u>
Ambulance	1	\$230,000.00	\$230,000.00
Ambulance	1	\$230,000.00	\$230,000.00
Ambulance	1	\$230,000.00	\$230,000.00
		<b>TOTAL:</b>	<b>\$690,000.00</b>
<u>Description</u>	<u># Unit(s)</u>	<u>Unit Cost</u>	<u>2020 Requesting</u>
QVR (Staff Response Vehicles) - Pickup	1	\$35,000.00	\$35,000.00
Vehicle Emergency Lighting, Sirens, Etc.	1	\$4,000.00	\$4,000.00
Sierra Wireless for New Vehicles	1	\$3,200.00	\$3,200.00
Incident Command / Medication Temperature Control Units	4	\$9,000.00	\$36,000.00
Dispatch Radios for Vehicles	2	\$6,000.00	\$12,000.00
Stop the Bleed Training Kits	4	\$400.00	\$1,600.00
Turnout Gear (Encumbered in 2019)			\$19,896.00
Bulletproof Protective Vest	5	\$250.00	\$1,250.00
Additional Rooms to Station 1	1	\$25,000.00	\$25,000.00
Annual Styker Payment		\$118,500.00	\$118,500.00
Desktop Computers and monitors	4	1,200.00	4,800.00
Printer/ Fax /Scanner	4	400.00	1,600.00
Color Laser Copier/ Printer/Fax	1	10,000.00	10,000.00
First Watch/ First Pass (Encumbered in 2019)			\$24,788.00
		<b>TOTAL:</b>	<b>\$297,634.00</b>

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 650 - EMERGENCY SERV SALES TAX</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
650-901-42932.000	SALES TAX INCOME	\$ 6,486,702	\$ 6,399,140	\$ 4,958,758	\$ 6,515,886	\$ 6,399,140	\$ 6,515,886	
	TAXES	6,486,702	6,399,140	4,958,758	6,515,886	6,399,140	6,515,886	
CASH FORWARD								
650-901-46719.000	CASH FORWARD	-	3,288,556	-	-	2,373,684	2,201,135	
	CASH FORWARD	-	3,288,556	-	-	2,373,684	2,201,135	
MISCELLANEOUS								
650-901-46761.000	MISCELLANEOUS	-	88,000	152,816	152,816	-	-	
	MISCELLANEOUS	-	88,000	152,816	152,816	-	-	
SALE OF GENERAL FIXED ASSETS								
650-901-46789.000	SURPLUS PROPERTY	123	-	40,000	40,000	-	-	
	SALE OF GENERAL FIXED ASSETS	123	-	40,000	40,000	-	-	
INTEREST								
650-901-47739.000	INTEREST EARNED	58,949	45,000	55,682	74,243	45,000	45,000	
	INTEREST	58,949	45,000	55,682	74,243	45,000	45,000	
<b>TOTAL ESTIMATED REVENUES</b>		6,545,774	9,820,696	5,207,256	6,782,945	8,817,824	8,762,021	
<b>APPROPRIATIONS</b>								
CONTRACTUAL SERVICES								
650-901-52303.000	FIRST RESPONDERS	50,000	50,000	50,000	50,000	50,000	50,000	
650-901-52805.000	CAPITAL LEASE	-	122,600	122,599	122,599	122,600	122,600	
650-901-52811.000	911 SYSTEM	188,864	203,062	155,046	203,062	203,062	97,498	
650-901-53501.000	TAX INCREMENT FINANCING	5,157	15,000	5,324	5,326	15,000	9,000	
	CONTRACTUAL SERVICES	244,021	390,662	332,969	380,987	390,662	279,098	
CAPITAL OUTLAY								
650-901-54905.000	CAPITAL IMPROVEMENTS	135,395	1,099,152	850,726	1,099,152	3,004,025	179,134	
650-901-54918.000	AMBULANCE	-	767,100	767,100	767,100	695,000	690,000	
	CAPITAL OUTLAY	135,395	1,866,252	1,617,826	1,866,252	3,699,025	869,134	
CONTINGENCY								
650-901-56216.000	CONTINGENCY EXPENSE	-	2,010,703	-	-	-	1,989,262	
	CONTINGENCY	-	2,010,703	-	-	-	1,989,262	
TRANSFERS OUT								
650-901-56794.000	TRANSFER-FUND	4,954,727	5,553,079	4,090,969	5,623,127	5,553,079	5,624,527	
	TRANSFERS OUT	4,954,727	5,553,079	4,090,969	5,623,127	5,553,079	5,624,527	
<b>TOTAL APPROPRIATIONS</b>		5,334,143	9,820,696	6,041,764	7,870,366	9,642,766	8,762,021	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 1,211,631	\$ -	\$ (834,508)	\$ (1,087,421)	\$ (824,942)	\$ -	

## **Emergency Medical Services Enterprise Fund**

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

The FY 2020 appropriation from the Emergency Medical Services Enterprise Fund is \$6,194,005.

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 660 - EMS FUND</b>								
<b>ESTIMATED REVENUES</b>								
LICENSES, PERMITS & FEES								
660-401-43738.000	FEES	\$ 3,845,710	\$ 3,525,631	\$ 2,614,208	\$ 3,485,610	\$ 3,500,000	\$ 3,550,000	
660-401-43745.000	AMBULANCE STANDBY	13,595	8,000	6,955	9,273	2,500	8,000	
	LICENSES, PERMITS & FEES	3,859,305	3,533,631	2,621,163	3,494,883	3,502,500	3,558,000	
MISCELLANEOUS								
660-401-43265.000	TRAINING REVENUE	252	500	115	20	500	500	
660-401-46761.000	MISCELLANEOUS	10,562	4,855	29,658	29,658	-	-	
	MISCELLANEOUS	10,814	5,355	29,773	29,678	500	500	
TRANSFERS IN								
660-401-44797.000	TRANSFERS IN	1,000,000	1,581,455	1,000,000	1,581,455	1,000,000	1,581,455	
	TRANSFERS IN	1,000,000	1,581,455	1,000,000	1,581,455	1,000,000	1,581,455	
CASH FORWARD								
660-401-46719.000	CASH FORWARD	-	951,611	-	-	-	836,801	
	CASH FORWARD	-	951,611	-	-	-	836,801	
INTEREST								
660-401-47739.000	INTEREST EARNED	17,631	12,000	13,389	17,852	10,000	12,000	
	INTEREST	17,631	12,000	13,389	17,852	10,000	12,000	
GRANTS & REIMBURSEMENTS								
660-401-49340.000	FIREHOUSE SUB GRANT	-	13,916	13,916	13,916	-	-	
	GRANTS & REIMBURSEMENTS	-	13,916	13,916	13,916	-	-	
<b>TOTAL ESTIMATED REVENUES</b>		4,887,750	6,097,968	3,678,241	5,137,784	4,513,000	5,988,756	
<b>APPROPRIATIONS</b>								
UNK_EXP								
660-001-56443.000	DEP EXP HEALTH & WELFARE	443,579	-	30,525	-	-	-	
	UNK_EXP	443,579	-	30,525	-	-	-	
CAPITAL OUTLAY								
660-000-56450.000	CAPITAL OUTLAY-HEALTH	-	-	-	-	-	-	
660-401-54901.000	OFFICE EQUIP/FURNITURE	-	-	-	-	3,600	3,600	
	CAPITAL OUTLAY	-	-	-	-	3,600	3,600	
PERSONAL SERVICES								
660-401-51001.000	SALARIES	1,965,305	2,060,517	1,500,974	2,066,798	2,163,755	2,128,793	
660-401-51001.001	PART TIME	244,682	260,000	87,294	119,455	125,000	125,000	
660-401-51001.002	OVER TIME	556,965	862,517	610,824	835,612	862,517	835,694	
660-401-51002.000	SOCIAL SECURITY	202,579	293,424	162,255	222,555	241,074	231,642	
660-401-51003.000	LAGERS	200,437	393,317	162,625	222,098	332,892	308,258	
660-401-51005.000	HEALTH/DENTAL/LIFE	368,405	497,578	323,528	436,406	500,970	565,475	
660-401-51006.000	WORKERS COMPENSATION	61,859	69,526	69,526	69,527	70,000	70,000	
660-401-51008.000	UNEMPLOYMENT COMP	1,600	2,500	340	680	2,500	2,500	
660-401-51070.000	PENSION EXPENSE - LAGERS	(8,755)	-	-	-	-	-	
660-401-51071.000	PENSION EXPENSE - CERF	73,674	-	-	-	-	-	
	PERSONAL SERVICES	3,666,751	4,439,379	2,917,366	3,973,131	4,298,708	4,267,362	
CONTRACTUAL SERVICES								
660-401-52243.000	REFUNDS	38,357	40,000	34,505	39,898	40,000	40,000	
660-401-52263.000	BANK SERVICE CHARGES	11,940	13,000	10,195	14,031	15,000	14,550	
660-401-52283.000	PROFESSIONAL SERVICES	42,200	41,860	38,507	46,060	43,000	46,740	
660-401-52802.000	FIRE STATION RENT	17,738	30,000	14,922	19,215	30,000	22,000	
	CONTRACTUAL SERVICES	110,235	124,860	98,129	119,204	128,000	123,290	
MATERIALS AND SUPPLIES								
660-401-53211.000	BUILDING REPAIR/MAINT	4,584	11,600	6,984	9,260	10,000	9,100	
660-401-53212.000	BUILDING SUPPLIES	8,308	6,500	6,477	8,506	6,500	8,500	
660-401-53213.000	COMMUNICATIONS	9,717	10,000	7,097	9,600	10,500	10,000	
660-401-53213.002	CELLULAR PHONE	17,091	32,300	26,398	27,441	28,000	25,000	
660-401-53213.011	INTERNET	6,783	6,516	4,887	6,516	6,600	6,516	
660-401-53225.000	EQUIP SERVICE CONTRACT	94,151	142,341	112,456	114,978	70,250	140,056	
660-401-53226.000	EQUIPMENT REPAIRS	3,082	4,000	3,973	5,298	5,500	5,000	
660-401-53241.000	INSURANCE	24,782	19,514	15,955	15,956	11,250	11,250	
660-401-53241.001	AUTO	2,031	25,882	25,882	25,882	27,000	20,000	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 660 - EMS FUND</b>								
<b>APPROPRIATIONS</b>								
MATERIALS AND SUPPLIES, CONTINUED								
660-401-53241.002	MEDICAL MALPRACTICE	6,917	6,500	6,500	6,500	6,750	6,750	
660-401-53241.010	WORKERS COMPENSATION	3,000	4,947	4,923	4,923	5,500	5,000	
660-401-53261.000	MEDICAL SERVICES	420	1,200	618	742	1,250	1,200	
660-401-53261.001	MEDICAL SUPPLIES	181,827	186,110	137,005	182,667	180,000	180,000	
660-401-53261.012	PRE-EMPLOYMENT/DRUG TES	9,157	8,000	6,636	8,782	12,000	10,000	
660-401-53265.000	MEETING-TRAVEL-DUES	1,452	-	-	-	-	-	
660-401-53265.001	MEETINGS	5,792	12,100	9,289	10,385	29,550	16,879	
660-401-53265.002	MILEAGE	164	450	154	276	400	400	
660-401-53265.003	TRAINING	6,571	35,827	26,274	31,040	30,500	20,000	
660-401-53265.004	ORGANIZATIONS	4,530	10,170	7,780	7,525	3,500	3,830	
660-401-53265.005	EDUCATION	-	-	-	-	35,800	-	
660-401-53273.000	OFFICE SUPPLIES	8,370	7,000	6,940	9,672	10,000	10,000	
660-401-53281.000	PRINTING & BINDING	1,247	2,500	1,452	1,670	2,500	2,500	
660-401-53285.000	PUBLIC NOTICES	3,309	6,465	5,424	6,325	6,000	6,000	
660-401-53287.000	PUBLICATIONS	227	-	-	-	280	280	
660-401-53291.000	SAFETY EQUIPMENT	130	1,000	1,000	1,000	1,500	1,000	
660-401-53297.000	UNIFORM & EQUIP ALLOW	-	-	-	-	-	-	
660-401-53297.001	UNIFORMS	37,690	45,000	24,943	32,264	45,000	40,000	
660-401-53298.000	UTILITIES	24,967	27,500	15,500	16,305	27,500	25,200	
660-401-53299.001	FUEL	100,420	110,000	72,713	92,302	105,000	105,000	
660-401-53299.003	LUBE/FLUIDS	8,632	12,000	1,910	2,468	10,000	10,000	
660-401-53299.004	TIRES	8,335	11,130	7,836	11,700	12,000	12,000	
660-401-53299.005	PARTS	53,303	55,000	51,733	61,573	45,000	50,000	
660-401-53299.006	REPAIRS	52,624	50,000	43,452	54,965	50,000	50,000	
660-401-53552.000	EMPLOYEE RELATIONS	-	3,325	3,325	3,325	4,000	3,500	
660-401-53738.000	FEES	230,824	220,000	154,283	194,904	160,000	139,613	
	MATERIALS AND SUPPLIES	920,437	1,074,877	799,799	964,750	959,630	934,574	
TRANSFERS OUT								
660-401-53254.000	RENT/LEASE PAYMENT	60,000	60,000	50,000	60,000	30,000	60,000	
660-401-53780.000	COMPUTER SERVICES	15,139	15,209	15,209	15,209	34,000	43,580	
660-401-56794.000	TRANSFER-FUND	105,870	106,384	106,384	106,384	108,000	106,350	
	TRANSFERS OUT	181,009	181,593	171,593	181,593	172,000	209,930	
CONTINGENCY								
660-401-56216.000	CONTINGENCY EXPENSE	-	263,342	-	-	-	450,000	
	CONTINGENCY	-	263,342	-	-	-	450,000	
OTHER SERVICES AND CHARGES								
660-401-56755.000	BAD DEBT EXPENSE	337,872	-	-	-	-	-	
	OTHER SERVICES AND CHARGES	337,872	-	-	-	-	-	
GRANTS								
660-401-59340.000	FIREHOUSE SUB GRANT	-	13,916	-	13,916	-	-	
	GRANTS	-	13,916	-	13,916	-	-	
<b>TOTAL APPROPRIATIONS</b>		5,659,883	6,097,967	4,017,412	5,252,594	5,561,938	5,988,756	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ (772,133)	\$ 1	\$ (339,171)	\$ (114,810)	\$ (1,048,938)	\$ -	



# Capital Improvement

## Sales Tax

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

The FY 2020 appropriation from all revenues from the one-half cent capital improvements sale tax is \$11,807,550.

### 2020 Capital Requests

	PRIORITY A PROJECTS 2020	
<b><u>Courthouse - 47,104 sq ft</u></b>		
Clock Bell	\$	15,000.00
New Carpet IT Department	\$	10,000.00
<b><u>Carnegie - 12,135 sq ft</u></b>		
Elevator Mod	\$	87,000.00
<b><u>Prenger Family Center - 14,011 sq ft</u></b>		
Grease trap releasement	\$	3,500.00
<b><u>Annex -21,500 sq ft</u></b>		
Hvac ( will look at other products for this project)	\$	650,000.00
<b><u>Public Works</u></b>		
HVAC replacement	\$	95,000.00
Replacement of Garage doors and doors	\$	150,000.00
<b><u>Adams Street Building</u></b>		
Remodel	\$	1,500,000.00
<b><u>Other</u></b>		
New telephone system	\$	350,000.00
<b><u>Maintenance Equipment</u></b>		
New pickup 1/2 ton 4dr 4x4	\$	35,000.00
New cargo van with ladder racks and shelving	\$	28,000.00
Back pack blower	\$	65.00
18 ft. trailer with rear and side drop down ramps	\$	3,250.00
Equipment organizer for trailer	\$	500.00
Grandstand mower with power broom and boss plow	\$	16,000.00
Trident b20 floor machine	\$	3,700.00
Trident xm13sc floor machine	\$	2,100.00
Trident fmd20 floor machine	\$	2,000.00
Trident bu1500 floor machine (2 units)	\$	4,000.00
Hand blower	\$	300.00
<b><u>Circuit Clerk</u></b>		
Upgrade computers in Courtrooms for recording software	\$	4,100.00
<b><u>Juvenile</u></b>		
I-pads and protective measures	\$	4,922.00
<b><u>Information Systems/GIS</u></b>		
New office furniture	\$	11,394.00
<b><u>Recorder</u></b>		
Office Chairs	\$	1,500.00
Mats for under desks	\$	540.00
Kitchen sink and cabinet	\$	2,000.00
Ricoh copy machine	\$	5,500.00
<b><u>Pre-Trial Services</u></b>		
New software	\$	2,500.00
	Total Priority A	\$ 2,987,871.00

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>								
<b>Dept 804 - SALES TAX COURTHOUSE</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
700-804-42932.000	SALES TAX INCOME	\$ 973,162	\$ 960,032	\$ 743,933	\$ 977,383	\$ 963,236	\$ 977,383	
	TAXES	973,162	960,032	743,933	977,383	963,236	977,383	
GRANTS & REIMBURSEMENTS								
700-804-44912.000	BROOKS PARK GRANT	-	22,974	-	-	-	-	
	GRANTS & REIMBURSEMENTS	-	22,974	-	-	-	-	
CASH FORWARD								
700-804-46719.000	CASH FORWARD	-	1,497,447	-	-	2,000,000	1,993,178	
	CASH FORWARD	-	1,497,447	-	-	2,000,000	1,993,178	
MISCELLANEOUS								
700-804-46761.000	MISCELLANEOUS	22,415	-	-	-	-	-	
	MISCELLANEOUS	22,415	-	-	-	-	-	
INTEREST								
700-804-47739.000	INTEREST EARNED	29,983	20,000	30,056	39,678	20,000	20,000	
	INTEREST	29,983	20,000	30,056	39,678	20,000	20,000	
<b>TOTAL ESTIMATED REVENUES</b>		1,025,560	2,500,453	773,989	1,017,061	2,983,236	2,990,561	
<b>APPROPRIATIONS</b>								
CAPITAL OUTLAY								
700-804-54606.000	COMPUTERIZATION	182,142	225,000	151,159	210,458	225,000	225,000	
700-804-54905.000	CAPITAL IMPROVEMENTS	205,126	1,500,000	187,665	271,656	1,500,000	2,200,000	
700-804-54911.000	PARK IMPROVEMENTS	-	-	-	-	-	-	
700-804-54915.000	AUTOMOBILES	-	-	-	-	-	-	
	CAPITAL OUTLAY	387,268	1,725,000	338,824	482,114	1,725,000	2,425,000	
CONTINGENCY								
700-804-56216.000	CONTINGENCY EXPENSE	-	711,997	-	-	1,226,488	533,390	
	CONTINGENCY	-	711,997	-	-	1,226,488	533,390	
CONTRACTUAL SERVICES								
700-804-53501.000	TAX INCREMENT FINANCING	774	2,250	940	941	2,250	2,250	
	CONTRACTUAL SERVICES	774	2,250	940	941	2,250	2,250	
GRANTS								
700-804-54912.000	BROOKS PARK GRANT	26,817	31,116	8,185	8,185	-	-	
	GRANTS	26,817	31,116	8,185	8,185	-	-	
TRANSFERS OUT								
700-804-56794.000	TRANSFER-FUND	28,536	30,090	30,090	30,090	29,498	29,921	
	TRANSFERS OUT	28,536	30,090	30,090	30,090	29,498	29,921	
<b>TOTAL APPROPRIATIONS</b>		443,395	2,500,453	378,039	521,330	2,983,236	2,990,561	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 582,165	\$ -	\$ 395,950	\$ 495,731	\$ -	\$ -	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>								
<b>Dept 805 - SALES TAX ROAD &amp; BRIDGE</b>								
<b>ESTIMATED REVENUES</b>								
TAXES								
700-805-42932.000	SALES TAX INCOME	\$ 5,514,584	\$ 5,440,179	\$ 4,215,618	\$ 5,538,506	\$ 5,458,336	\$5,538,506	
	TAXES	5,514,584	5,440,179	4,215,618	5,538,506	5,458,336	5,538,506	
LICENSES, PERMITS & FEES								
700-805-43908.000	BRIDGE CONSTRUCTION	-	-	-	-	36,176	-	
700-805-43909.000	ROAD CONSTRUCTION	27,489	-	-	-	-	-	
700-805-43920.000	JOINT CITY/COUNTY PROJECT	-	-	-	-	-	-	
700-805-43920.000-	RAILSPRU EXTENSION	-	302,401	-	266,000	-	-	
	LICENSES, PERMITS & FEES	27,489	302,401	-	266,000	36,176	-	
GRANTS & REIMBURSEMENTS								
700-805-43908.001	BRO PROJECTS	-	400,000	-	-	-	-	
700-805-43908.001-	OLD FORGE RD BRIDGE	-	-	8,574	-	360,000	360,000	
700-805-43908.001-	HIGH POINT RD BOX CULVER	-	-	-	-	240,000	240,000	
	GRANTS & REIMBURSEMENTS	-	400,000	8,574	-	600,000	600,000	
CASH FORWARD								
700-805-46719.000	CASH FORWARD	-	3,472,063	-	-	1,570,183	2,882,397	
	CASH FORWARD	-	3,472,063	-	-	1,570,183	2,882,397	
INTEREST								
700-805-47739.000	INTEREST EARNED	88,120	60,000	79,176	104,838	22,500	60,000	
	INTEREST	88,120	60,000	79,176	104,838	22,500	60,000	
<b>TOTAL ESTIMATED REVENUES</b>		5,630,193	9,674,643	4,303,368	5,909,344	7,687,195	9,080,903	
<b>APPROPRIATIONS</b>								
CONTRACTUAL SERVICES								
700-805-53501.000	TAX INCREMENT FINANCING	4,384	13,000	4,384	4,385	12,500	8,500	
	CONTRACTUAL SERVICES	4,384	13,000	4,384	4,385	12,500	8,500	
CAPITAL OUTLAY								
700-805-54902.000	VEH/HEAVY EQUIPMENT	286,681	290,000	290,000	290,000	294,000	294,000	
700-805-54907.000	COOPERATIVE PROJECTS	272,717	-	-	-	-	-	
700-805-54907.000-	RAILSPUR EXTENSION	-	395,365	175,107	570,955	-	71,465	
700-805-54907.000-	E HIGH STREET	-	850,000	-	850,000	-	-	
700-805-54907.000-	HIGH SCHOOL ROAD	-	750,000	750,000	750,000	-	-	
700-805-54907.000-	DUNKLIN STREET BRIDGE & COR	-	320,000	320,000	320,000	1,042,485	1,042,485	
700-805-54907.001	COOPERATIVE PROJECT RESER'	-	3,405	-	-	250,000	250,000	
700-805-54908.000	BRIDGE CONSTRUCTION	12,964	98,293	25,239	14,110	225,000	225,000	
700-805-54908.000-	CRSSRDS/S TOWN/RUSTIC	2,158,261	291,881	174,856	291,881	-	-	
700-805-54908.000-	MEADOWBROOK ESTATES STOR	1,132,809	580,758	578,507	575,992	-	-	
700-805-54908.000-	SOUTH BROOKS DR STORMWAT	20,020	159,238	-	-	-	-	
700-805-54908.000-	SHARON DRIVE STORMWATER	12,442	-	-	-	-	-	
700-805-54908.000-	SOUTH BROOKS STORMWATER I	35,247	614,112	338,390	541,534	-	169,057	
700-805-54908.000-	SLEEPY HOLLOW ESTATES	14,934	89,375	83,009	83,009	-	-	
700-805-54908.000-	SOUTH BROOKS PHASE III	-	75,000	-	-	-	-	
700-805-54908.000-	BROOKVIEW DR & GATEWAY	-	12,690	8,823	12,690	150,000	153,867	
700-805-54908.000-	FAIRLAWN CT & WOODWAY	-	74,090	70,316	74,090	-	1,895	
700-805-54908.000-	MONITEAU CREED RD BRIDGE RI	-	75,000	263	47,590	-	47,590	
700-805-54909.000	ROAD CONSTRUCTION	-	-	-	-	-	-	
700-805-54909.000-	WATERFORD ROAD IMPROVEME	25,030	941,524	900	4,023	956,250	956,404	
700-805-54909.000-	MT HOPE ROAD IMPROVEMENT	8,343	313,838	300	1,337	318,750	318,798	
700-805-54909.000-	LOESCH ROAD IMPROVEMENT	-	85,000	-	-	85,000	85,000	
700-805-54926.000	MAJOR THOROUGHFARES	-	-	-	-	-	-	
700-805-54926.000-	RAINBOW DRIVE	58,276	-	-	-	-	-	
700-805-54926.000-	BUSINESS 50 (PHASE 2)	-	150,360	23,615	150,360	1,000,000	1,126,745	
700-805-54927.000	VILLAGES	34,968	140,000	18,543	36,446	140,000	140,000	
700-805-54927.000-	2018 ASPHALT OVERLAY	115,100	-	-	-	-	-	
700-805-54928.000	RESURFACING	134,365	104,509	88,901	9,130	1,250,000	1,250,000	
700-805-54928.000-	SLEEPY HOLLOW ESTATES	10,628	143,918	134,369	143,918	-	-	
700-805-54928.000-	2018 ASPHALT OVERLAY	425,306	-	-	-	-	-	
700-805-54928.000-	2018 CHIP SEAL	256,865	-	-	-	-	-	
700-805-54928.000-	2018 RESTORATIVE SEAL PROGF	74,240	-	-	-	-	-	
700-805-54928.000-	2019 ASPHALT OVERLAY PROGR	-	900,800	-	900,800	-	-	
700-805-54928.000-	2019 CHIP SEAL PROGRAM	-	315,100	315,073	315,100	-	-	
700-805-54928.000-	2019 RESTORATIVE SEAL PROGF	-	56,591	56,591	56,591	-	-	
700-805-54929.000	SAFETY IMPROVEMENTS	-	-	-	-	-	-	

ACCOUNT	DESCRIPTION	2018 ACTIVITY	2019 AMENDED BUDGET	2019 ACTIVITY THRU 9/30	2019 PROJECTED ACTIVITY	2020 DEPARTMENT REQUESTED	2020 BUDGET OFFICER	2020 APPROVED BUDGET
<b>Fund 700 - SALES TAX</b>								
<b>Dept 805 - SALES TAX ROAD &amp; BRIDGE</b>								
<b>APPROPRIATIONS</b>								
CAPITAL OUTLAY, CONTINUED								
700-805-54929.000-	TANNER BRIDGE ROAD SAFETY I	22,813	472,973	27,387	38,972	120,000	549,429	
700-805-54930.000	COOPERATIVE VILLAGES	12,860	800,000	86,144	70,571	400,000	713,856	
	CAPITAL OUTLAY	5,124,869	9,103,820	3,566,333	6,149,099	6,231,485	7,395,591	
GRANTS								
700-805-54908.001	BRO PROJECTS	-	-	-	-	-	-	
700-805-54908.001-	OLD FORGE RD BRIDGE	-	100,000	14,621	100,000	450,000	535,380	
700-805-54908.001-	HIGH POINT RD BOX CULVER	-	68,521	-	68,521	300,000	364,414	
	GRANTS	-	168,521	14,621	168,521	750,000	899,794	
CONTINGENCY								
700-805-56216.000	CONTINGENCY EXPENSE	-	212,296	-	-	529,460	603,063	
	CONTINGENCY	-	212,296	-	-	529,460	603,063	
TRANSFERS OUT								
700-805-56794.000	TRANSFER-FUND	160,819	177,005	177,005	177,005	163,750	173,955	
	TRANSFERS OUT	160,819	177,005	177,005	177,005	163,750	173,955	
TOTAL APPROPRIATIONS		5,290,072	9,674,642	3,762,343	6,499,010	7,687,195	9,080,903	
<b>NET OF REVENUES/APPROPRIATIONS</b>		\$ 340,121	\$ 1	\$ 541,025	\$ (589,666)	\$ -	\$ -	

## **Draft Copy of Appropriation Order Pending County Commission Approval of Budget Document**

Now on this day, the County Commission of Cole County adopts the Cole County operating budget for fiscal year 2020. The adopted budget shall consist of all appropriations included in the proposed budget submitted to the County Commission by the County Auditor, subject to the adjustments authorized by the County Commission that are specified in the attached schedule.

Total appropriations are set forth by line item and are summarized by 1) classification (category) of expenditure; 2) by office, department or spending agency; and 3) by fund. Appropriations may not be exceeded at the classification (category) level without Commission approval. Total appropriations for each fund are set forth in the individual Fund Statements that are published in the County's FY 2020 Budget. The proposed budget submitted by the County Auditor, and hereby incorporated into this appropriation order by reference, contains detail documentation and description for each line-item account. Appropriations shall be expended only for the purposes that are within the intent of the category in which they are included. The County Commission reserves the right to review and disallow expenditures upon a finding by the Commission that the expenditure exceeds the approved budget or the expenditure is not within the intent of the appropriation for the category as approved under this Budget and any amendments or revisions to it.

The County Commission approves all employee positions included in the proposed budget, adjusted for Commission changes noted in the attached schedule, together with the specified budgetary hours, range and benefit status for each position.

The County Commission also approves appropriations for the specific fixed assets identified in the various fixed asset appropriation accounts and authorizes procurement of the same in accordance with County procurement policies adopted by the County Commission, subject to any future policy amendments and revisions approved by the County Commission.