

Missouri
FRANKLIN COUNTY



Annual Budget
January 1, 2015 Through December 31, 2015

John E. Griesheimer
Presiding Commissioner

Tim Brinker
County Commissioner
First District

Michael Schatz
County Commissioner
Second District

Tambra L. Vemmer
Auditor

How to Use This Document:

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

Budget Message: The budget message provides the reader with summary information, including an overview of the budgetary process, local economic information, and summaries of revenue and expenditures.

General Information: This section contains information on the history and structure of the County as well as an overview of the County's fiscal policies and fund types.

Financial Summaries: This section contains financial summaries in matrix form and pie charts.

Fund Statements: This section contains schedules showing the changes in fund balances, explanations of the changes in fund balance, consolidated summaries of revenues and expenditures, as well a budget summary.

Capital Outlay - This section contains information pertaining to the purchase of capital items and capital projects.

Operating Budgets: Here the reader will find the operating budgets with detailed information for each organizational unit including a mission statement, budget highlights, and personnel detail.

Statistical Section: This section contains statistical information on Franklin County.

Glossary: A glossary is provided for the reader to obtain definitions of unfamiliar terms.

Appropriation Order: A copy of the order whereby the Commission is adopting the 2015 budget.

This document is available on the County's website at www.franklinmo.org. To view, click on the Auditor's tab and click on budgets.

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
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**Franklin County
Missouri**

For the Fiscal Year Beginning

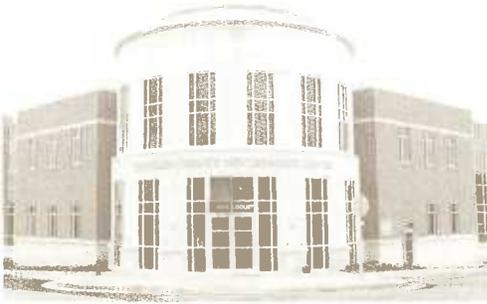
January 1, 2014

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Franklin County for its annual budget for the fiscal year beginning January 1, 2014.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

The award is valid for the period of one year only. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.



**TAMBRA VEMMER
AUDITOR
FRANKLIN COUNTY**

400 EAST LOCUST STREET, SUITE 203
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636-583-6350



December 30, 2014

To the County Commission and the Citizens of Franklin County:

I am pleased to present the Fiscal Year 2015 Proposed Budget for Franklin County, Missouri. The annual budget serves as the foundation for Franklin County's financial planning and provides legal spending authority for the County's elected officials and appointed department heads. All of the budgets contained herein are balanced: total resources (i.e., current revenues plus appropriated fund balance) available to a particular fund are sufficient to cover the approved spending plan for that fund.

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

Franklin County's statutory elective form of government impacts the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Its governing body consists of a three-member Independent County Commission, which includes a Presiding Commissioner, a First District Commissioner and a Second District Commissioner. They each serve a four-year term. In addition to the County Commission, there are fifteen independent elected officials who are directly accountable to the citizens of the County and are responsible for the operations of their office in accordance with state laws within resources allocated to them by the County Commission. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the County Commission. The County Commission has no oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. All county property, however, is controlled and managed by the County Commission.

Every two years, there is the possibility of newly-elected officials entering the County's organizational structure. This possible influx of newly- elected officials can make it difficult to form cohesive long-term goals and implement the strategies to achieve them. Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, county officials consistently share a mission to provide responsive, efficient, and ethical government services for the people of Franklin County. This shared mission is reflected in the following long-term goals:

- Long-term fiscal stability for the County.
- Continuous improvement in service quality to the citizens of Franklin County.
- Continuous application of new technologies.
- Long-term retention of employees through competitive compensation and benefits.

These county-wide, long-term goals are common among all elected officials and are achieved through the careful planning and budgeting of the individual office holders throughout the County.

2015 Budgetary Issues and Solutions

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

The primary focus in developing the FY 2015 budget consisted of the following:

- Ensuring financial stability
- Providing quality services to citizens
 - Operation of the Judicial Courts
 - Operation of the Prosecuting Attorney's Office
 - Operation of the County Jail and Law Enforcement Services
 - Operation of the 20th Judicial Circuit Court (state court)
 - Operation of the Juvenile Office
 - Recording of land transactions, vital statistics, and licenses
 - Tax assessment of all county property
 - Collection of property taxes
 - Voter registration and election activity
 - Operation of the County Health Department

- Operation of the Public Administrator's Office
- Construction and maintenance of county roads and bridges
- Planning and zoning services
- Construction inspections
- Emergency management services
- Supporting the goals & objectives of Elected Officials and Department Heads
- Maintaining a competitive employee wage & benefits package

Budget Process and Calendar

The County Commission adopts an annual budget for all of its governmental funds. The County's fiscal year is the calendar year and the annual budgetary process and timetable is governed by the County Budget Law (RSMo Sections 50.525 to 50.641). Franklin County is a first class non-charter county where the County Auditor serves as Budget Officer. The process is as follows:

- The annual budget process begins in late June or early July with the Auditor preparing worksheets with historical data for all the revenue and expense line items within each departmental budget.
- The County Auditor distributes the budget packets, along with instructions, to the elected officials and department heads by August 1st.
- The County elected officials and department heads prepare departmental revenue and expenditure projections and submit their budgetary requests to the County Auditor on or before September 1st.
- The County Auditor prepares budget requests for offices not submitting requests by September 10th.
- During September and October, the County Auditor holds clarification meetings and then reviews and revises the budgetary requests based upon budgeted revenue projections.
- By November 15th, the County Auditor submits a proposed budget to the County Commission.
- During November and December, the County Commission, along with the County Auditor, holds meetings with each elected official and department head to review the proposed budget.
- The County Commission may alter, modify, or change the proposed budget in any manner, except the Court's budgets which may not be altered without the Court's consent or pursuant to mediation by the Judicial Finance Review Commission.
- The County Commission must comply with the public notice and public hearing requirement. The public hearing is usually held during the month of December.
- The budget must be adopted on or before January 10th. However, in a year in which a County Commissioner's new term of office begins, the statutory deadline is extended to January 31st.
- In the event the County Commission does not adopt the budget, the preceding year's budget remains effective.

Fiscal Year 2015 Budget Calendar

June 16 to July 18, 2014	Auditor prepares budget worksheets and instructions.
August 1, 2014	Auditor distributes budget documents and instructions to elected officials and department heads.
August 18, 2014	Auditor and Commission to meet with the Presiding Judge to review the judicial budgets.
August 2 to September 1, 2014	Elected officials and department heads prepare departmental revenue and expenditure projections. Auditor assists the department heads and elected officials with their projections.
September 1, 2014	Budgets requests are submitted to the Auditor on or before this date.
September 10, 2014	The Auditor prepares budget requests for offices not submitting requests.
September 11 to October 10, 2014	The Auditor holds clarification meetings and then reviews and revises the budgetary requests.
October 16, 2014	The Auditor submits a proposed budget to the County Commission.
November 7 to November 17, 2014	The County Commission and Auditor will hold meetings with each elected official and department head to review the proposed budgets.
December 19, 2014	Proposed budget will be available to the public.
December 20, 2014	Post and advertise public hearing.
December 30, 2014	Hold public hearing.
January 31, 2014	Commission must adopt budget by this date.

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 statutes do not address budget revisions. Requests for budget revisions require the signature of the elected official or department head requesting the revision, the County Auditor, and two of the three Commissioners. Missouri law requires that a budget amendment be scheduled on the County Commission agenda and handled in the same manner as the annual budget.

Current Local Economic Conditions

Due to the County's location in the St. Louis Metropolitan Area, it is attractive to businesses that need affordable land and labor costs to establish or expand their operations. The cities within the County contribute stability to the local economy with the presence of colleges, hospitals, and a variety of stable industrial and commercial concerns. Small farms and wineries also greatly contribute to the economy in Franklin County. Even with this broad employment base, Franklin County, like the rest of the Country, is experiencing a sluggish economy.

According to the latest U. S. census bureau statistics, manufacturing accounts for the most employment in Franklin County (23.8%). This is followed by trade, transportation and utilities (18.8%), education and health care (17.3%), and construction (11.3%). As of June 2014, the U.S. Bureau of Labor Statistics reported the County's unemployment rate at 6.9 percent. This is higher than the reported Missouri unemployment rate of 6.5 percent and the U.S. unemployment rate of 6.1 percent. The County's median household income from 2008-2012 was \$48,322 compared to Missouri's median household income of \$47,333. Per capita money income from 2008-2012 for the County was \$24,247 compared to Missouri's per capita money income of \$25,546. The County's cost of living index is 90, less than the U.S. average of 100.

According to the U.S. census bureau, Franklin County's population grew 8.2 percent over the last decade from 93,807 in the 2000 to 101,492 in 2010. Franklin County is ranked as the tenth most populous in the state with a population density of 110 people per square mile.

Low interest rates are also the result of the current economic conditions. The 2015 budget reflects the continued low interest rates being paid on fund balances and other reserves. Interest rates have steadily declined and currently are at less than 1%.

At the time of writing this budget message, the price of fuel is \$2.29 per gallon. Although the price per gallon is lower than we have seen in some time, fuel costs are a part of our current economic climate and have had an impact on County operations. The Sheriff's Department, Highway Department, Building Department and Assessor's Department have all made changes in their operations in an effort to help curb the cost of fuel.

Despite the economic recession, the County's most significant revenue source, sales tax, has remained relatively flat with a slight trend upward since 2009. With approximately 47% of the County operating revenues being derived from this single revenue source, the County is significantly dependent on the locally-enacted sales tax levies.

The current economic conditions make it challenging for the County to continue current service levels while maintaining a balanced budget. Over the past several years, the County has employed a combination of cost reduction and cost containment measures combined with careful use of fund balance resources to balance the budget and avoid significant personnel reductions and/or reduction in services. This has been an effective and appropriate short-term strategy. Therefore, the County is continuing most of the cost containment measures previously implemented.

Emerging Issues Facing the County

Taxing Out-Of-State Car & Boat Purchases – On July 5, 2013, Governor Jay Nixon signed two new laws into effect. The new laws permanently take out-of-state car and boat purchases out of the “use” tax category and put them back into the sales tax category. Counties, such as Franklin County, without a “use” tax will receive revenue as sales tax, but only on a temporary basis, until the November 2016 elections. Franklin County must put to a vote of the people whether to continue collecting sales tax on the titling of motor vehicles purchased from a source other than a licensed Missouri dealer. If Franklin County does not hold such a vote on or after the general election in November 2014, but no later than the general election in November 2016, it must cease collecting the sales tax. It is uncertain how much of an impact this will have on the County's 2015 budget. The County is budgeting sales tax revenue at \$16,500,000 which is an increase of \$600,000 over the 2014 budget. In order to collect tax on the out-of-state purchases in the future, the County is planning to present the question to the voters on a future ballot.

Decline of Assessed Valuations – The County's assessed valuations for personal and real property was down 4 percent or \$75.1 million for 2013. This is the largest decline in assessed valuation in more than 50 years. The Franklin County assessor, Tom Copeland, attributes much of this to the decline in the local housing market. In order to compensate for this decline, the County raised its 2013 tax rates for the general fund to 14.83, up from 13.08 in 2012 and 21.24 for the road and bridge, up from 19.86 in 2012. Although assessed valuations for 2014 increased by \$46,569,236 over 2013, valuations still remain lower than 2012. The tax rate for the general fund was decreased from 14.83 in 2013 to 14.67 for 2014. The 2014 tax rate for road and bridge remained unchanged at 21.24.

Erosion of the County's Primary Tax Base – In the short-term, the County is especially vulnerable to the inherent volatility of this revenue source. Equally concerning is the long-term effect of the on-going erosion of this tax base through remote retail sales (including internet sales) and the continuing shift toward a service-based economy. This continuing economic shift has a significant impact on this important revenue source and the County's ability to provide required services.

County 911 Funding Issues – Revenue from the County's 15% landline tax has been declining as people remove their landlines and rely solely on their cellphones. The landline tax provides the bulk of the funding for the County's 911 fund. In response, officials have been considering consolidating the multiple dispatch centers operating in the County to save tax dollars and possibly improve services. To offset the decline in this revenue, the County Commission elected to raise the tax from 12% to 15% in 2010. Legislative remedies are under discussion.

Crowding Conditions in the County Jail – The County jail was built to house slightly more than 100 inmates. Recently, the County jail has had as many as 150 inmates. Jail deputies are having problems supervising that many prisoners and it has become a safety issue. In response, officials have adopted a pretrial prisoner release plan for jail inmates. This plan is expected to ease the crowding conditions and postpone a costly jail expansion.

Workforce Retention – Competitive wages and benefits, along with generous holiday and personal time, assist the County with employee retention, thereby avoiding the high costs associated with employee turnover. However, some sheriff's office deputies have reportedly left the County for better-paying jobs. As a result, in order for the County's wages to be more competitive with the local municipalities, the County has begun implementing length-of-service increases for the sheriff's office employees. The County strives to provide competitive benefits to its employees at a reasonable cost to taxpayers. The County chose United Health Care as the health plan carrier for 2015. There will be no increase in premium rates for vision insurance and life insurance for 2015. Premium rates for dental insurance increased 3% and health insurance increased 9.75% for 2015. With a deductible of \$2,500 for individuals and \$5,000 for family, the deductibles will remain the same for 2015. The County will refund, if needed, up to \$2,000 for individuals and up to \$4,000 for family. For 2015, the County will pay 75% of the health insurance premium with the employee paying the remaining 25%. The County has been fortunate not to have major lay-offs. It is attempting to manage the current economic conditions and the increased costs associated with health insurance and benefits through employee attrition. The 2015 budget provides for a 3% COLA for most employees and all elected officials. The County Clerk's office employees will receive a COLA ranging from 8% to 25%. The Sheriff's Office employees will receive a 3% COLA along with applicable length-of-service increases. Highway department employees will also receive a 3% COLA plus applicable length-of-service increases. The County may face higher turnover as the local economy improves and unemployment falls. County officials will need to monitor these risks and trends.

Revenue and Expenditure Assumptions and Projections

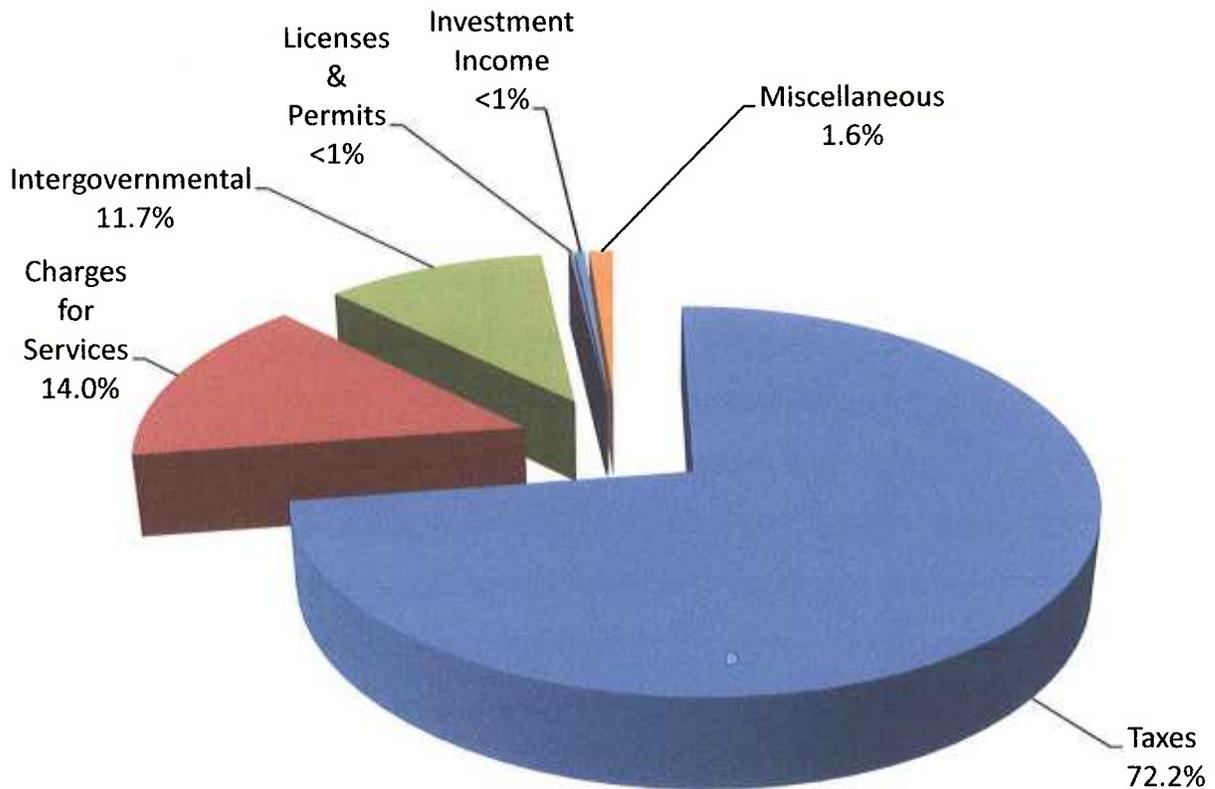
The 2015 budget estimates beginning fund balances totaling \$25,601,306 with \$35,090,206 in projected revenues for total estimated funds available for appropriation of \$60,691,512. The 2015 budget appropriates \$44,254,251 for regular operations and an additional \$8,082,709 in emergency reserves for a total of \$52,336,960.

Revenue

A multi-year comparison of combined revenues by source, including the enterprise fund, is presented below. The following discussion describes the major sources of revenue for the County and identifies the primary causes for fluctuations between the prior and current budget years.

<u>Revenue</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2015 Budget</u>	Increase/ Decrease Over 2014 <u>Expected</u>
Taxes	\$24,488,012	\$24,790,618	\$25,334,241	\$ 543,623
Charges for Services	5,921,847	5,146,383	4,919,832	(226,551)
Intergovernmental	3,724,366	3,818,884	4,098,275	279,391
Licenses and Permits	75,801	78,000	78,200	200
Investment Income	144,553	159,816	96,908	(62,908)
Miscellaneous	<u>687,621</u>	<u>558,640</u>	<u>562,750</u>	<u>4,110</u>
Total Revenue	\$35,042,200	\$34,552,341	\$35,090,206	\$537,865
Sale of Capital Assets	64,376	0	0	0
Proceeds from Capital Lease	463,657	0	0	0
Transfers In	<u>6,644,147</u>	<u>4,353,443</u>	<u>4,731,789</u>	<u>378,346</u>
Total Other Financing Sources	\$7,172,180	\$4,353,443	\$ 4,731,789	\$ 378,346
Total Sources of Revenue	<u>\$42,214,380</u>	<u>\$38,905,784</u>	<u>\$39,821,995</u>	<u>\$ 916,211</u>

Franklin County Combined Funds 2015 Revenue Sources



Sales Tax (47% of total revenue)

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for 47% of all regular operating revenues in the County's governmental funds. Compared to other revenue sources, sales tax is inherently volatile and readily impacted by changing economic conditions. Because Franklin County is primarily dependent on sales tax to finance on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances during periods of economic growth within the County's primary operating funds.

The County receives the following sales tax revenue:

One-half cent permanent sales tax in the General Fund. Sales tax has remained relatively flat with a slight trend upward since 2009. This sales tax is expected to generate \$5,500,000 in 2015, which represents approximately 46% of the total revenue in the General Fund.

One-half cent permanent sales tax in the Law Enforcement Fund. Sales tax has remained relatively flat with a slight trend upward since 2009. This sales tax is expected to generate \$5,500,000 in 2015, which is more than 50% of the total revenue sources in the Law Enforcement Fund. On October 1, 2007, the law enforcement sales tax was increased from 0.25% to 0.5%.

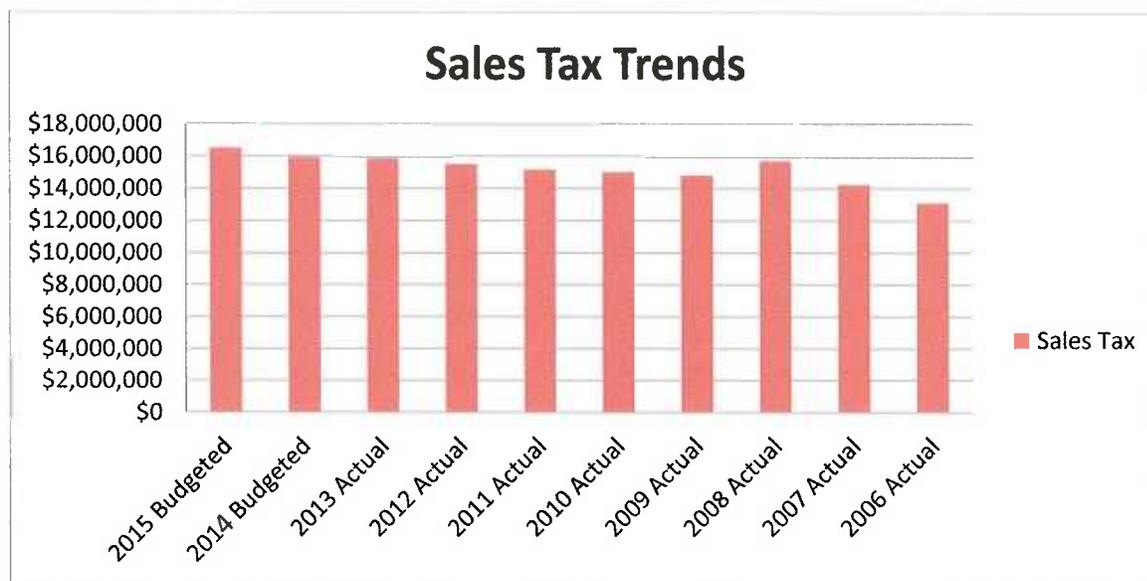
One-half cent permanent sales tax in the Road and Bridge Fund. Sales tax has remained relatively flat with a slight trend upward since 2009. This tax is expected to generate \$5,500,000 in 2015, which represents approximately 45% of, on-going revenue to Road and Bridge operations.

The historical revenue trend for sales tax is shown below: Growth has been steady since the downturn in 2008 and again in 2009. The increase in sales tax for law enforcement beginning in 2007 is due to the passage of an additional ¼% sales tax.

**Sales Tax Revenue
Last Ten Fiscal Years**

	<u>General Fund</u>	<u>Road & Bridge Fund</u>	<u>Law Enforcement Sales Tax Fund</u>
2015 Budgeted	\$5,500,000	\$5,500,000	\$5,500,000
2014 Budgeted	\$5,300,000	\$5,300,000	\$5,300,000
2013 Actual	\$5,211,620	\$5,321,450	\$5,292,330
2012 Actual	\$5,098,666	\$5,215,873	\$5,202,611
2011 Actual	\$4,993,841	\$5,097,397	\$5,084,434
2010 Actual	\$4,964,148	\$5,034,408	\$5,020,499
2009 Actual	\$4,896,273	\$4,973,042	\$4,956,172
2008 Actual	\$5,154,267	\$5,276,727	\$5,278,715
2007 Actual	\$5,451,742	\$5,451,699	\$3,336,918
2006 Actual	\$5,246,012	\$5,245,968	\$2,622,934

The following graph shows the sales tax trends for the last ten years for the General Fund, Road and Bridge Fund and Law Enforcement Sales Tax Fund combined:



County Aid Road Trust (CART) Revenue (Road and Bridge Fund). CART funds are apportioned to counties on the basis of two factors: one-half of the funds are credited to the county based on the ratio that its road mileage bears to the total county road mileage in the unincorporated areas of the state, and one-half is credited to the county based on the ratio that its rural land valuation bears to the rural land valuation of the entire state. Missouri Department of Transportation (MoDOT) officials project that for FY2015 each penny of the state gas tax is expected to bring in \$39 million. With the total gas tax set at 17 cents, that means \$663 million will be divided among the state, counties and cities for road and bridge maintenance and repair. For 2015, the county share of the gas tax is projected to be approximately \$77.4 million. Franklin County's percentage of the gas tax for 2015 is .0200, which should bring in a projected amount of \$1,548,000 in revenue. The state projects vehicle fees and motor vehicle sales/use tax revenues to total \$25 million. With Franklin County's share at .0200, this is projected to generate \$500,000 in revenue for the County.

Fifteen percent tax applied to local land line phone tariffs. This tax is expected to generate \$690,000 in 2014, which represents 99% of the source of revenue for the Enhanced 911 Fund. This is a 28% decline from the actual revenue received in 2013 of \$957,330. As citizens replace land lines with cellular lines, this revenue will continue to decline. To offset the decline in this revenue, the County Commission elected to raise the tax from 12% to 15% in 2010. Legislative remedies are under discussion.

Property Tax (17.2% of total revenue)

Property tax comprises a relatively small portion of the County's overall revenues. The County's real estate and personal property tax are calculated based on current assessed valuations and has provided a stable source of revenue for the County. Total assessed value for the County currently exceeds \$1.8 billion. Although assessed valuations for 2014 increased by \$46,569,236 over 2013, valuations still remain lower than 2012. The tax rate for the general fund was decreased from 14.83 in 2013 to 14.67 for 2014. The 2014 tax rate for road and bridge remained unchanged at 21.24. The County is anticipating similar assessed valuations for 2015. With a collection rate of approximately 92%, this is estimated to generate \$2,459,484 for the General Fund and \$3,560,965 for the Road and Bridge Fund for 2015.

ASSESSED VALUATIONS

	<u>January 1, 2013</u>	<u>January 1, 2014</u>
Real Estate	\$1,263,464,454	\$1,277,244,806
Personal Property	293,341,110	303,455,875
Railroad and Utilities	73,178,490	92,350,408
State Assessed Railroad and Utilities	<u>145,772,241</u>	<u>149,274,442</u>
	\$1,775,756,295	\$1,822,325,531

TAX RATE PER \$100 OF ASSESSED VALUATION

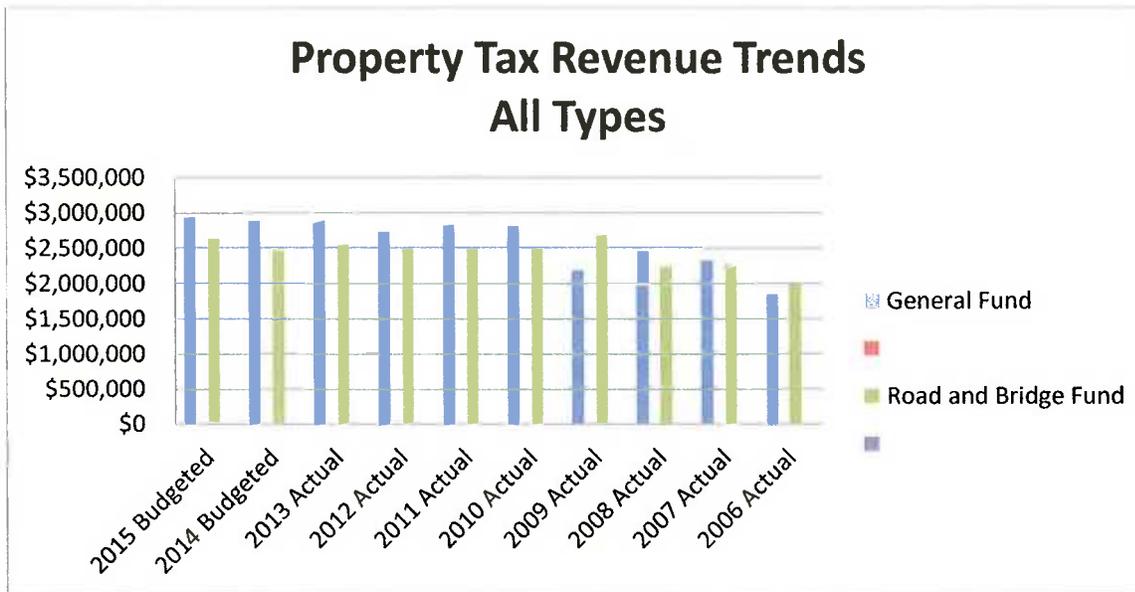
	<u>2013 Tax Levy</u>	<u>2014 Tax Levy</u>
County General Fund	0.1483	0.1467
County Road and Bridge	0.2124	0.2124

The historical trend for property tax is shown below:

**Property Tax Revenue
All Types**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>
2015 Budgeted	\$2,924,852	\$2,636,989
2014 Budgeted	\$2,880,823	\$2,504,515
2013 Actual	\$2,880,967	\$2,551,613
2012 Actual	\$2,724,432	\$2,481,828
2011 Actual	\$2,822,085	\$2,495,267
2010 Actual	\$2,813,620	\$2,499,510
2009 Actual	\$2,186,811	\$2,695,760
2008 Actual	\$2,449,275	\$2,242,245
2007 Actual	\$2,326,737	\$2,267,390
2006 Actual	\$1,849,962	\$1,987,234

The following graph shows the property tax revenue trends for the past ten years for both the General Fund and the Road and Bridge Fund:



Charges for Services (14% of total revenue)

This revenue category consists of a wide variety of charges. Current year revenues for charges for services (fees, commissions, and other charges for services) reflect a decrease for FY 2015 of \$147,470. This is primarily attributable to anticipated decreases in telephone tax revenue.

Intergovernmental Revenues (11.7% of total revenue)

The County receives substantial revenues from federal and state grants and reimbursements. The FY 2015 budget includes amounts for grants that have been awarded to the County, but only for the current award period.

The budget includes estimated amounts for state reimbursements. The County receives a prisoner per diem reimbursement from the state when inmates held at the jail are ultimately sentenced to the Missouri Department of Corrections. Due to the number of inmates, this source of revenue fluctuates from year to year. Since 2010, the reimbursement had been \$19.58 but recently has been increased to \$20.57. Due to the recent increase in state reimbursement, the 2015 budgeted amount of \$630,000 for prisoner per diem is slightly higher than the 2013 actual amount of \$582,386. The County is also reimbursed by the state for property assessment activities. This reimbursement is based upon a per parcel rate. Since 2008, per parcel rate has decreased from \$6.00 to \$3.00 in 2012, resulting in a decrease in revenue for the County Assessor’s office of \$200,544. Revenue from this source is based upon \$3.00 per parcel and a 71,855 parcel count or \$215,565 for 2015.

Intergovernmental revenues make up approximately 70% of the Franklin County Department of Health revenues. Since this fund relies heavily upon grants, it is particularly vulnerable to cuts made by the state and federal governments as they struggle to balance their budgets. The County also receives County Aid Road Trust (CART) revenues. A portion of that revenue is a state-wide gasoline tax. The tax is earmarked for road maintenance and is shared by the state, cities, and counties pursuant to a constitutional formula. The revenues are derived from a per-gallon tax that does not change with fuel prices. Instead, revenues to the County increase only with increases in consumption. Higher fuel prices tend to reduce consumption, which in turn, reduces County revenue. MoDOT projects the share of gas tax for all counties to be \$77.4 million. Franklin County's share is .0200 percent, which should generate \$1,548,000.

Licenses and Permits (Less Than 1% of total revenue)

The County collects fees for liquor licenses, auctioneer licenses, and merchant and manufacturers licenses. Revenue generated from this source is expected to remain relatively flat and a slight increase is budgeted at \$78,200.

Investment Income (Less Than 1% of total revenue)

With current interest rates of below 1% being earned on investments, the County expects to earn approximately \$96,908 in interest income on all Governmental Funds combined in FY2015.

Miscellaneous Revenue (1.6% of total revenue)

Generally, the primary components of miscellaneous revenue are flood control lease revenue, cable franchise revenue, sale of assets, and insurance reimbursements. The total amount budgeted for miscellaneous revenue for 2015 is \$562,750.

Transfers (10.2% of total sources of revenue)

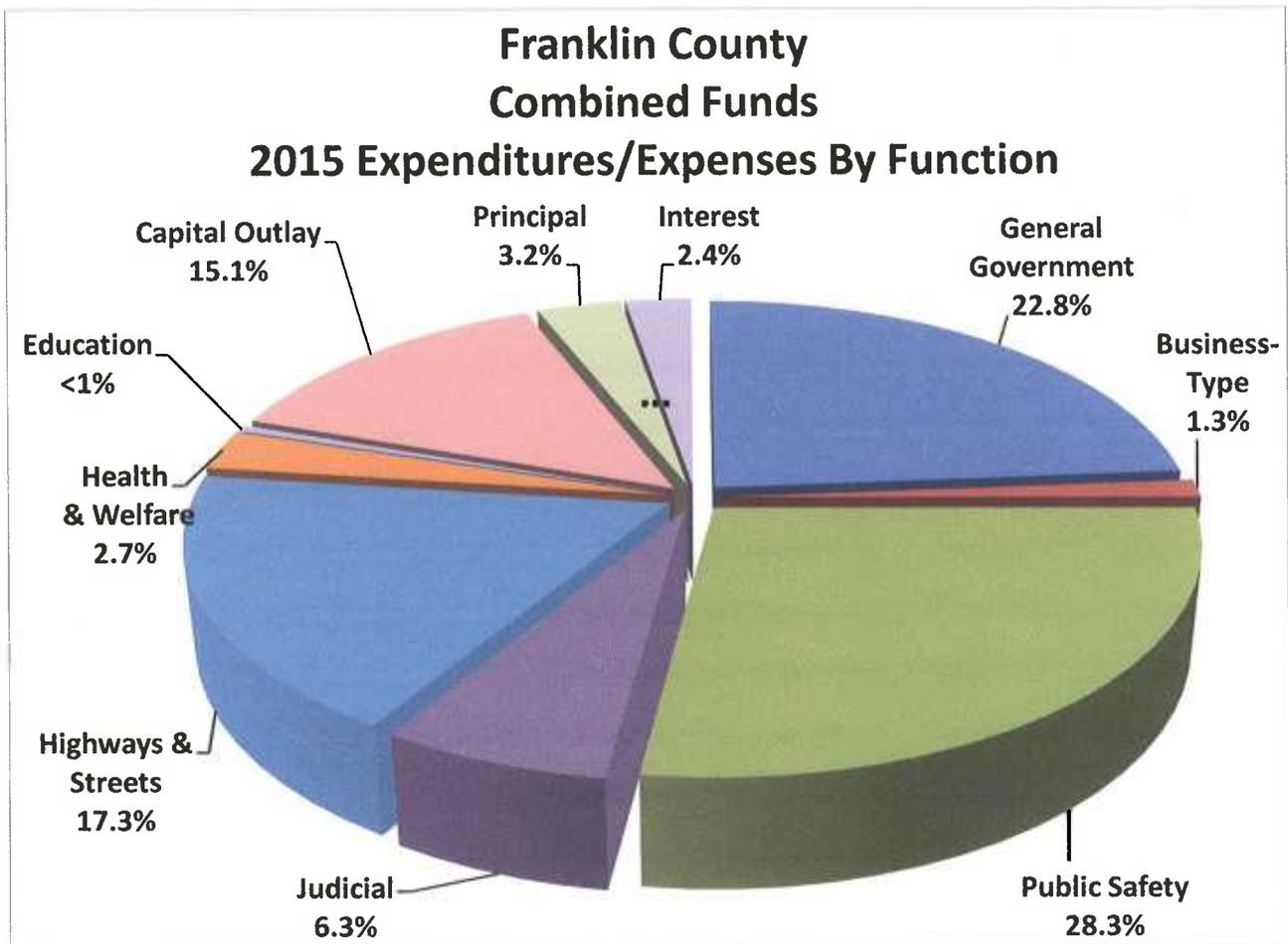
- Total intergovernmental transfers for 2015 are \$4,730,809.
- The General Fund is budgeted to receive transfers in from the Prosecuting Attorney Bad Check Fund in the amount of \$30,000 as well as \$54,000 from the Collector's Tax Maintenance Fund. These transfers are made to support an additional employee in the Prosecuting Attorney's Office and two additional employees in the Collector's Office. Election Services Fund is budgeted to transfer \$4,200 to the General Fund in support of the minutes program.
- The General Fund is also budgeted to receive \$324,340 from the Municipal Court Fund in 2015. This is in support of a part-time clerk currently being paid from the County Counselor's budget as well as support of the General Fund operating costs.
- The General Fund is budgeted to receive \$124,686 from the County 911 Fund.
- The Law Enforcement Sales Tax Fund is also budgeted to receive \$3,500,000 from the General Fund in the FY2015 budget in support of their operations.
- \$5,000 is to be transferred to the Road and Bridge Fund from the General Fund in 2015 in support of the environmental engineer.
- \$25,000 is being transferred from the General Fund to the Health Department Fund in support of operations.

- \$50,000 is being transferred from the General Fund to the Brush Creek Sewer Fund in support of operations.
- \$600,000 is being transferred from the General Fund to the Assessment Fund to increase its fund balance for cash flow purposes.
- \$13,583 is being transferred from the Municipal Court Fund to the Law Enforcement Sales Tax Fund in support of a part-time employee.

Expenditures

A multi-year comparison of combined expenses by functional category, including the Enterprise Fund, is presented below. The totals do not include other financing uses (transfers) or amounts appropriated to emergency reserves in the General Fund, Road and Bridge Fund, and Law Enforcement Sales Tax Fund. The following discussion describes the major expenditures for the County and identifies the primary causes for fluctuations between the prior and current budget years.

<u>Function</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2015 Budget</u>	Change 2014 Over <u>2015 Budgets</u>
General Government	\$ 6,075,156	\$10,083,680	\$10,110,582	\$ 26,902
Public Safety	10,142,081	11,495,926	12,530,460	1,034,534
Judicial	2,366,174	2,747,219	2,784,449	37,320
Highways & Streets	7,282,659	7,699,220	7,663,488	(35,732)
Health & Welfare	963,684	1,171,432	1,216,644	45,212
Education	178,886	191,756	194,047	2,291
Capital Outlay	5,597,934	5,636,401	6,667,694	1,031,293
Principal	969,895	1,385,000	1,420,000	35,000
Interest	<u>1,149,538</u>	<u>1,090,112</u>	<u>1,074,444</u>	<u>(15,668)</u>
Sub-Total	\$34,726,007	\$41,500,746	\$43,661,808	2,161,062
Business-Type Activities	507,693	550,643	592,443	41,800
Total	<u>\$35,233,700</u>	<u>\$42,051,389</u>	<u>\$44,254,251</u>	<u>\$2,202,862</u>



General Government (22.8% of total expenditures)

The \$26,902 increase in this category is attributable to the 3% COLA, increases in FICA and LAGERS as well as increased health insurance premiums. Due to 2015 not being a Presidential election year, these increases are offset by \$168,327 less being budgeted under voter registration and elections.

Business-Type (1.3% of total expenditures)

The \$41,800 increase in the 2015 budget is attributable to the anticipated increased cost of maintenance and repairs and other professional services related to the Brush Creek Sewer system.

Public Safety (28.3% of total expenditures)

The increase in spending for public safety is attributable to an increased budget for personnel services for the sheriff's department, county-wide 911 and the emergency management agency. This increase includes a 3% COLA, a length of service increase for sheriff department personnel and the associated increases in FICA and LAGERS. All estimated available funds were appropriated for the inmate security fund, sheriff revolving fund and the law enforcement training fund for 2015. Additional funds of \$107,000 were budgeted for maintenance and repairs for county-wide 911.

Judicial (6.3% of total expenditures)

There is a \$37,320 increase budgeted for this category for 2015. The main reason for this increase is due to additional funds being budgeted for personnel services. This increase includes a 3% COLA and the associated increases in FICA and LAGERS.

Highways & Streets (17.3% of total expenditures)

There is a slight overall decrease in the amount budgeted for highways and streets in 2015. Personnel services is increased due to an increase in health insurance premiums, a 3% COLA and the associated costs of FICA and LAGERS. An increase of \$123,500 is slated to be spent on road repair materials. Expenditures for equipment repair and maintenance are expected to be \$119,911 less than 2014 and general expenses are expected to be \$41,000 less than 2014.

Health & Welfare (2.7% of total expenditures)

There is an overall increase of \$45,212 budgeted for 2015. Additional funds have been budgeted under miscellaneous other for the WIC and BT/CRI departments. The amounts budgeted for personnel services reflect the budgeted change in personnel for BT/CRI, the increased health insurance premiums, the 3% COLA and the increases in FICA and LAGERS.

Education (Less than 1% of total expenditures)

There are no significant budgetary changes in this area.

Capital Outlay (Fixed Assets) (15.1% of total expenditures)

Each year, the County Commission approves funding for investment in new and replacement fixed assets. This category includes appropriations for new and replacement fixed assets and consists primarily of new and replacement machinery and equipment, new and replacement vehicles, and new and replacement computer hardware. This type of capital expenditure is sometimes referred to as "pay-as-you-go" capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in separate capital projects budget. In the schedule on Page 15, all appropriations relating to fixed assets, across all functional areas, are combined and presented as "capital outlay" rather than as spending within the given functional area.

While there were some decreases in departmental budgets for capital outlay, the following increased budgets contribute to the additional \$1,031,293 budgeted for capital outlay for 2015: an additional \$25,000 has been budgeted for the purchase of a vehicle for the building department; an additional \$8,500 has been budgeted for office equipment for local emergency planning; an additional \$40,000 has been budgeted for office and other equipment in geographic information system; an additional \$218,000 has been budgeted for capital outlay in road and bridge operations; an additional \$322,000 has been budgeted for capital improvements in road and bridge operations; an additional \$225,608 has been budgeted for capital outlay in the law enforcement sales tax trust fund; an additional \$268,594 has been budgeted for capital outlay in the sheriff revolving fund; an additional \$35,500 has been budgeted for office and other equipment in the records preservation fund; and an additional \$43,000 has been budgeted for office and other equipment for the county-wide 911 fund. Please see the capital asset detail for more information.

Principal (3.2% of total expenditures)

The 2015 principal payments on the 2012 series of certificates of participation will be \$35,000 more than 2014.

Interest (2.4% of total expenditures)

During the 2015 budget year, the County will pay interest on the 2012 series of certificates of participation.

Personnel Services/Benefits (45.2% of total expenditures)

Personnel services for 2015, including all wages, benefits and pension costs, are projected to be \$20,010,456 or 45.2% of the County's total expenditures. In 2014, personnel services were budgeted at \$18,963,513 or 45.1% of the County's total expenditures. The County chose United Health Care as the health plan carrier for 2015. 2015 health insurance premium rates will increase by 9.75%. However, the deductibles will remain the same at \$2,500 for individuals and \$5,000 for family. The County will refund, if needed, up to \$2,000 for individuals and up to \$4,000 for family. For 2015, the County will pay 75% of the health insurance premium with the employee paying the remaining 25%. Dental insurance premiums increased by 3%, while the premiums for vision and life remain unchanged. The 2015 budget provides for a 3% COLA for most departments. The County Clerk's Office will receive a COLA ranging from 8% to 25%. The Sheriff's Office employees will receive a 3% COLA and applicable length-of-service increases. Highway department employees will receive a 3% COLA and applicable length-of-service increases.

The County fully funds the Missouri L.A.G.E.R.S. retirement program for its employees. The program for its employees is an L-6, which is 2% for life. The program was budgeted at the funding rate of

- General employees – 17.40% of salary
- Police employees – 14.60 of salary

The combined budgetary impact for salary, taxes, and benefits is a net increase of \$1,046,943.

Historically, the County does not spend its total annual appropriations. In any fiscal year, the County expects to realize budget savings from unspent emergency appropriations, competitive procurement, management decisions, and employee turnover and vacancies; however, the amount of such savings cannot be reliably estimated at this time. Consequently, no such savings has been assumed in developing the FY 2015 budget. The County monitors the spending ratio and adjusts appropriation methodologies in light of significant changes or emerging trends.

The General Fund, Road and Bridge Fund, and Law Enforcement Sales Tax Fund are major funds. The FY 2015 General Fund budget includes expenditures of \$9,516,121 and transfers out of \$4,180,000. Revenue is estimated at \$11,900,701 with transfers in of \$537,226. The estimated remaining fund balance at year end is \$5,150,522. The estimated remaining fund balance is appropriated to an emergency reserve line item in the General Fund budget.

The FY2015 Road and Bridge Fund budget includes expenditures of \$13,959,001. Projected revenue is \$12,159,689 and transfers in of \$5,000. This represents a spend-down of fund balance in the amount of \$1,794,312. The ending fund balance for FY2015 is estimated to be \$2,535,018. This remaining fund balance is appropriated to an emergency reserve line item within the Road and Bridge budget.

Total revenues for 2015 for the Law Enforcement Sales Tax Fund are projected to be \$7,039,468 with transfers in of \$3,513,583. Expenditures are projected at \$11,811,263. \$1,258,212 of beginning fund balance will be used to offset the current year's expenditures. The 2015 ending fund balance is projected to be \$385,972 and is appropriated to an emergency reserve line item within the fund.

SUMMARY OF LONG-TERM DEBT

Revenue Bonds

In March 2007, the County issued \$3,700,000 Sewerage System Revenue Bonds, Series A and Series B to pay off the short-term construction loan payable. The interest rate is 4.125% and the maturity date is March 1, 2042.

Certificates of Participation

The County entered into a major capital improvement program starting in 2005. A total of \$39,245,000 of certificates of participation was issued. Interest rates ranged from 2.15% through 5.15% and the maturity date is March 1, 2032. This program included the following:

- In 2005, the County issued \$6,910,000 of certificates of participation for the construction of a new administration building. The building was completed during 2007.
- In 2007, the County issued \$18,450,000 of certificates of participation of which \$7,205,000 was for the construction of a new judicial center building, which was

- In 2008, the County issued \$13,885,000 of certificates of participation for construction projects. \$1,412,019 was used for remodeling the historic courthouse, \$1,300,000 was used for updating HVAC at the detention facilities, \$10,000,000 was used for converting County gravel roads to hard surface, and \$1,172,981 was used to set up a reserve fund.
- The historic courthouse renovation was completed in October 2010.

In September of 2012, the County refunded the certificates of participation in the amount of \$39,230,000. Interest rates range from 0.7% to 3.5% and the maturity date is April 1, 2032.

The payment schedule for the 2012 series is as follows:

PAYMENT SCHEDULE FOR SERIES 2012 CERTIFICATES

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
4/1/2013	745,000	0.700%	590,928.48	1,335,928.48	1,335,928.48
10/1/2013			548,517.50	548,517.50	
4/1/2014	1,385,000	1.000%	548,517.50	1,933,517.50	2,482,035.00
10/1/2014			541,592.50	541,592.50	
4/1/2015	1,420,000	1.250%	541,592.50	1,961,592.50	2,503,185.00
10/1/2015			532,717.50	532,717.50	
4/1/2016	1,440,000	1.500%	532,717.50	1,972,717.50	2,505,435.00
10/1/2016			521,917.50	521,917.50	
4/1/2017	1,465,000	1.750%	521,917.50	1,986,917.50	2,508,835.00
10/1/2017			509,098.75	509,098.75	
4/1/2018	1,495,000	2.000%	509,098.75	2,004,098.75	2,513,197.50
10/1/2018			494,148.75	494,148.75	
4/1/2019	1,530,000	2.250%	494,148.75	2,024,148.75	2,518,297.50
10/1/2019			476,936.25	476,936.25	
4/1/2020	1,585,000	2.450%	476,936.25	2,061,936.25	2,538,872.50
10/1/2020			457,520.00	457,520.00	
4/1/2021	1,905,000	2.650%	457,520.00	2,362,520.00	2,820,040.00
10/1/2021			432,278.75	432,278.75	
4/1/2022	1,960,000	2.800%	432,278.75	2,392,278.75	2,824,557.50
10/1/2022			404,838.75	404,838.75	
4/1/2023	2,020,000	2.900%	404,838.75	2,424,838.75	2,829,677.50
10/1/2023			375,548.75	375,548.75	
4/1/2024	2,080,000	3.050%	375,548.75	2,455,548.75	2,831,097.50
10/1/2024			343,828.75	343,828.75	
4/1/2025	2,160,000	3.200%	343,828.75	2,503,828.75	2,847,657.50
10/1/2025			309,268.75	309,268.75	
4/1/2026	2,235,000	3.300%	309,268.75	2,544,268.75	2,853,537.50
10/1/2026			272,391.25	272,391.25	
4/1/2027	2,310,000	3.350%	272,391.25	2,582,391.25	2,854,782.50
10/1/2027			233,698.75	233,698.75	
4/1/2028	2,400,000	3.400%	233,698.75	2,633,698.75	2,867,397.50
10/1/2028			192,898.75	192,898.75	
4/1/2029	2,480,000	3.450%	192,898.75	2,672,898.75	2,865,797.50
10/1/2029			150,118.75	150,118.75	
4/1/2030	2,575,000	3.450%	150,118.75	2,725,118.75	2,875,237.50
10/1/2030			105,700.00	105,700.00	
4/1/2031	2,665,000	3.500%	105,700.00	2,770,700.00	2,876,400.00
10/1/2031			59,062.50	59,062.50	
4/1/2032	3,375,000	3.500%	59,062.50	3,434,062.50	3,493,125.00
	39,230,000		14,515,093.48	53,745,093.48	53,745,093.48

Legal Debt Limit

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. The table below demonstrates the County's legal debt margin.

Assessed Value	\$ <u>1,822,325,531</u>
Debit Limit – 10% of Total Assessed Valuation	\$ <u>182,232,553</u>
Less Bonded Debt	\$ 0
Less Amounts available in Debt Service Fund	\$ <u>0</u>
Total Amount of Debt Applicable to Debt Limit	\$ <u>0</u>
Legal Debt Margin	\$ <u>182,232,553</u>

Conclusion and Acknowledgements

In conclusion, the 2015 budget is a responsible spending plan which adjusts the County to a difficult economic environment. Within this plan, the County continues to provide the services necessary to meet the needs of the citizens of Franklin County. The final budget is a product of many hours of preparation and a collaborative team effort on all levels of the County government. I would like to thank everyone for your efforts and contributions. Budget preparation is a challenging effort, and we truly have a great team at Franklin County.

Respectfully submitted,

s/s Tammy Vemmer

Franklin County Auditor
Budget Officer

**COMMISSION'S
ADDITION TO BUDGET MESSAGE
DECEMBER 30, 2014**

Overall Comments

The Franklin County Commission is committed to analyzing the compensation structure of all County Departments to determine how employees' compensation compares with comparable positions within the area. It is a goal of Franklin County to compensate all employees fairly within the monetary constraints imposed by a complex economy. The County Commission is pleased to award all employees a cost of living salary increase of 3%. The Clerk's Office and Sheriff's Department will both receive adjustments greater than 3%.

Sheriff's Budget

The Franklin County Commission has initiated the County's efforts regarding insuring employees receive a competitive salary by working on the salary structure in two departments. One of such departments is the Sheriff's Department. The proposed 2015 budget transfers approximately \$350,000.00 more than is normal from the General Fund to the Sheriff's fund in order to increase the compensation paid to employees within the Sheriff's Department. It must be recognized it is the plan of the County Commission to work to reduce the Sheriff's Office increased dependence upon transfers from the General Fund, so that the annual transfer is once again in the range of \$3,100,000.00 in the future.

GENERAL INFORMATION



HISTORY OF FRANKLIN COUNTY, MISSOURI

Franklin County was organized as a separate county in 1818 out of the western portion of St. Louis County. Its county seat is Union and is named after a founding father, Benjamin Franklin. The first county seat was at Newport located on the Missouri River bluff between New Haven and Washington. In 1826, the county seat was moved to a small log cabin in Union by order of the State Legislature. A larger log building was erected in 1828 and was used until a stone and brick building was erected on the present courthouse square in 1868. This was dismantled in 1920 and the present building as erected in 1923 cost a total of \$200,348. After being bombed in November 1969 as a diversion for a bank robbery, it was renovated, an elevator installed, and unused space utilized. In October of 2010, another renovation of the historic courthouse was completed and it now houses a courtroom, the Public Administrator, Prosecuting Attorney, Child Support, Public Defender, and the County Municipal Court is held there. The County achieved First Class status on January 1, 1991.

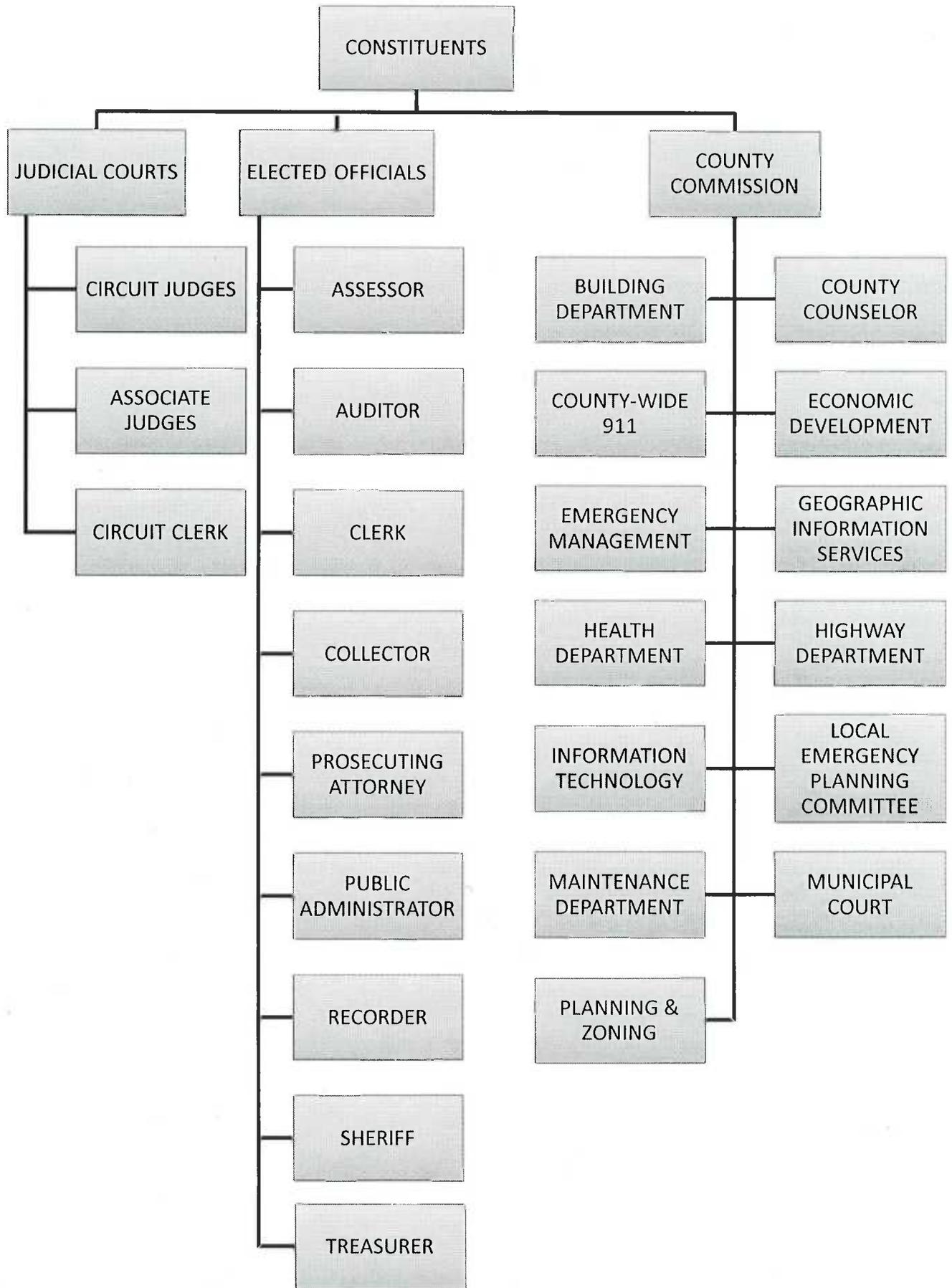
Occupied by succeeding cultures of indigenous peoples, this area was populated by the historic Osage tribe at the time of European encounter. The region was first settled by Europeans during the rule of the Spanish Empire. The Spanish log fort San Juan del Misuri (1796-1803) was built in present-day Washington. After the American Revolutionary War, migrants from the new United States started moving west. Among them were the family and followers of Daniel Boone, an explorer who settled the area starting in 1799. For the next two decades, most settlers came from the Upper South, bringing their slaves with them to work the land.

In 1833 substantial numbers of German immigrant families settled in the area, and soon they outnumbered the slave-owners. The Germans opposed slavery, and their descendants became strong supporters of the Union during the U.S. Civil War. The Confederate General Sterling Price led his troops in ransacking the area during the war.

Before the war, the County was served by steamboats that aided freight traffic and passengers. Later it also became a railroad transportation center. Manufacturing industries were established at the end of the Civil War and successive ones have continued.

Wineries along both sides of the Missouri River are part of the Missouri Rhineland, whose vineyards were started by German immigrants in the mid-19th century. Before Prohibition, Missouri was the second-largest wine-producing state in the nation. Everything was closed down except for limited production of wine allowed for religious purposes. The state's wine industry had to be completely rebuilt, which has been taking place since the 1960s. The local vineyards have produced award-winning wines in recent decades.

FRANKLIN COUNTY, MISSOURI ORGANIZATION CHART



**FRANKLIN COUNTY, MISSOURI
LIST OF PRINCIPAL OFFICIALS**

<u>Office</u>	<u>Principal Officials At January 1, 2015</u>
Presiding Commissioner	John E. Griesheimer
First District Commissioner	Tim Brinker
Second District Commissioner	Michael Schatz
County Clerk	Debbie K. Door
Circuit Judge, Division I	Gael D. Wood
Circuit Judge, Division II	Ike Lamke
Associate Circuit Judge, Division V	David Tobben
Associate Circuit Judge, Division VI	David L. Hoven
Associate Circuit Judge, Division VII	Stanley D. Williams
Prosecuting Attorney	Robert E. Parks
Circuit Clerk	Bill D. Miller
Recorder of Deeds	Jennifer L. Metcalf
County Treasurer	Debbie Aholt
Sheriff	Gary F. Toelke
County Auditor	Tambra L. Vemmer
Public Administrator	Mary Jo Straatmann
County Collector	Linda Emmons
Assessor	Tom Copeland

FISCAL AND BUDGET POLICIES

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

County officials are expected to manage public funds in a manner that promotes transparency and accountability; ensures fiscal stability; protects and preserves public assets; and reduces risk and uncertainty while maintaining flexibility. The fiscal and budget policies outlined below are intended to help guide County Officials in their decision making to ensure that these goals are achieved.

Fiscal Year

The County's fiscal year is the calendar year beginning on the first of January and ending on the last day of December.

Revenues

- To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base as to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.
- The County will estimate its annual revenues by an objective, analytical process, wherever practical.
- Revenue trends are examined monthly and are incorporated into the annual revenue forecasts.
- During the budget process, County officials will project revenues applicable to their departments for the next year and will update their projections annually.
- The County will analyze user fees and revise them when needed to reflect the impact of inflation and other cost increases.

Purchasing

- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$4500 or more or where multiple purchases over a 90-day period accumulate to \$4500 or more with a single vendor. Single purchases of \$6,000 or more or where multiple purchases over a 90-day period accumulate to \$6,000 or more with a single vendor require advertised bids.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.
- In accordance with state statute, bidding requirements may be waived in an emergency where there exists a threat to life, property, public health or public safety or that

immediate expenditure is necessary to protect against further loss of county property, insure the integrity of county records or minimize serious disruption of county services.

- The County will comply with state statutes when making sole source purchases.
- The County Auditor shall review all pending invoices to ensure that proper documentation exists.
- All purchases must be necessary and are to be used solely for the benefit of the County.
- All purchases must be within total departmental budgets.

Budget Policy

- The County will adopt a balanced budget each year in accordance with state law. The budget is considered balanced when the total resources of a fund (estimated revenues, other financing sources, and available fund balance) are sufficient to cover the proposed spending plan (sum of appropriations and other financing uses) for that fund. In no event shall the proposed spending for a specific fund exceed the total resources available to the fund.
- All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.
- The County will establish a budget calendar each year to ensure that budget activities and deadlines comply with state law.
- A copy of the budget will be available for public inspection in the Auditor's office.
- A copy of the budget will be available for view on the County's web site, www.franklinmo.org, under the Auditor's tab.
- The budget may be amended and revised during the year in accordance with state statutes and local policy.

Fixed Assets

- The County will maintain an inventory of fixed assets in accordance with statutory requirements.
- Physical inventories of the County's fixed assets will be conducted on an annual basis.
- All County property is to be disposed of in the manner authorized by the County Commission.
- County property shall not be used for personal gain.
- Administrative Authorities are responsible for safeguarding the various county assets under their control.

Financial Accounting and Reporting

- The County will establish and maintain an accounting system that allows for identifying, capturing, summarizing, and reporting the financial activities of the County.
- Except in very limited cases, County revenues will be accounted for as “gross revenue” and not netted against expenditures.
- The County’s financial statements will be prepared in accordance with generally accepted accounting principles (GAAP).
- The County will prepare a Comprehensive Annual Financial Report (CAFR).
- An independent financial audit will be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.
- The County will annually submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for an independent review and implement applicable recommendations.
- A copy of the CAFR will be available for public inspection in the Auditor’s office.
- A copy of the CAFR will be available for view on the County’s web site, www.franklinmo.org, under the Auditor’s tab.

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 (Certificates of Participation).
- When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.
- The County will manage its budget and financial affairs in such a way as to ensure continued high bond ratings.
- No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

Fund Balance and Emergency Appropriation

- All fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions. Recommended fund balance for the General Fund is to maintain at least two month’s operating expenditures. In the event that fund balance is projected to fall below the minimum amount, the County will develop a plan for restoring the minimum fund balance.
- An emergency appropriation equal to at least 3% of General Fund revenue will be included in the annual budget, as required by state law. The emergency appropriation may be used for unforeseen emergencies and requires approval of the County Commission. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

Grant Policy:

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

Investments

- Missouri state statutes authorize the County to invest in obligations or guaranteed obligations of the United States and its agencies, obligations of the State of Missouri and its agencies, bonds of any Missouri city having a population of not less than two thousand, bonds of any Missouri county, approved registered bonds of any Missouri school district or special road district, bonds of any state, obligations of Federal banks, bonds of any political subdivision established under the provisions of Section 30, Article VI of the Constitution of Missouri, and tax anticipation notes issued by any first class county.

DESCRIPTION OF FUNDS AND FUND TYPES

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, fiduciary funds, and proprietary funds.

Governmental Fund Types

Governmental funds - refer to all funds other than proprietary and fiduciary funds.

Governmental funds are those through which most governmental functions of the County are financed. The General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds are the types of funds referred to as governmental funds. The County adopts an annual appropriated budget for all of its governmental funds.

The County reports the following four major governmental funds:

General Fund (Major) – The General Fund is the principal operating fund of the County and accounts for all financial transactions not accounted for in other funds.

Road and Bridge Fund (Major) - The Road and Bridge Fund is a Special Revenue Fund used to account for public works activities for the operations and maintenance of the County highways and bridges.

Law Enforcement Sales Tax Fund (Major) - The Law Enforcement Sales Tax Fund is a Special Revenue Fund used to account for revenues used solely for providing law enforcement services.

Capital Projects Fund (Major) -The Capital Projects Fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. In the County's budget, the Building Fund and Capital Improvements Fund for the Sheriff's department are budgeted separately. In the County's CAFR, the Building Fund and Capital Improvements Fund for the Sheriff's department are reported under the Capital Projects Fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessment, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes. The County reports the following non-major governmental funds which are special revenue funds:

Assessment – This fund accounts for the activities of the assessor's department.

Community Development – This fund is established for the Various Community Development Block programs and other economic development projects.

Law Enforcement Training – This fund is used to account for revenues which are used for law enforcement training.

Records Preservation – This fund is used to account for fees collected for preservation of the recorder's records.

Domestic Violence - This Fund is used to account for fees collected to provide shelter for victims of domestic violence.

Health Department Fund – This fund accounts for the activities of the health department.

Family Access – This fund is used to account for fees collected to defray the costs associated with family access motions.

Prosecuting Attorney Bad Check – This fund is used to account for fees collected for bad checks received by the prosecuting attorney's office.

Collector's Tax Maintenance – This fund is used to account for fees collected for purchases of supplies and equipment or any other collector's office expenses.

Sheriff's Revolving Fund – This fund is used to account for fees collected for processing applications and renewals for certificates of qualification for concealed carry endorsements.

Election Services – This fund is used to account for fees collected for purchases of supplies and equipment and training to improve conduction of elections.

HAVA – This fund was established by law when the Help America Vote Act was enacted by the Federal Government after the 2000 Presidential Election. The Federal Government provided grant funds to purchase new voting equipment.

Inmate Security – This fund is used to account for fees collected for purchases of supplies and equipment to enforce the security of inmates.

County-wide 911 System Fund – This fund is a Special Revenue Fund used to account for revenues which are used for 911 emergency telephone services.

Municipal Court Fund – This court was established by the County to handle matters such as traffic violations on county roads and planning and zoning violations.

Fiduciary Funds – are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations or other governmental units. Fiduciary funds are not reported in the annual budget because the resources of those funds are not available to support the County's own programs. The County reports the following fiduciary fund type in its CAFR:

Agency Funds are used to account for assets held by the County as an agent for other County funds, individuals, private organization, or other governments. The County's Agency Funds include Treasurer, Collector, Sheriff, County Clerk, Prosecuting Attorney, Recorder of Deeds, Criminal Activity Forfeiture Act, Building Department, and Sheriff Commissary.

Proprietary Funds - are used to account for operations that are financed and operated in a manner similar to private business enterprises. The County reports the following proprietary fund type:

Enterprise Funds account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service, and activities where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. The County has the following major proprietary fund type which is an enterprise fund:

Brush Creek Sewer District Fund – The Brush Creek Sewer District Fund is an Enterprise Fund that is a blended component unit of the County used to account for revenues and expenses of the Brush Creek Sewer District.

BASIS OF ACCOUNTING AND BUDGETING

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

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

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

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

The **government-wide financial statements** report information about the County as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. The government-wide financial statements, as well as the proprietary fund and fiduciary fund financial statements are prepared using the economic resources measurement focus and the full- accrual basis of accounting. Revenues are recorded

when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be measurable and available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, expenditures related to compensated absences and claims and judgments are recorded only when payment is due. Also, the liability to other districts is not recorded until money is received.

Property taxes, intergovernmental revenues, and investment income associated with the current fiscal period are all considered to be susceptible to accrual and so are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the County.

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

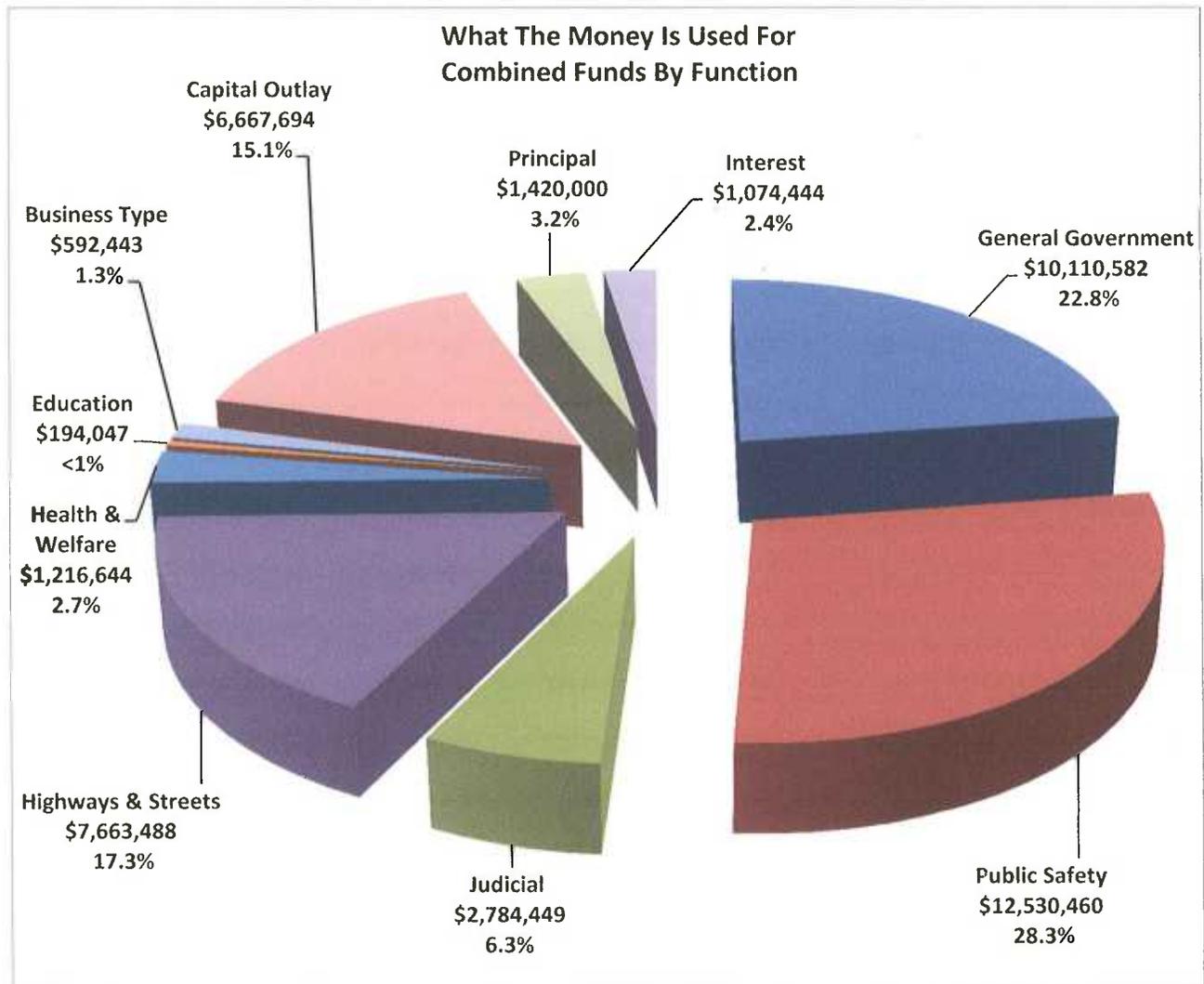
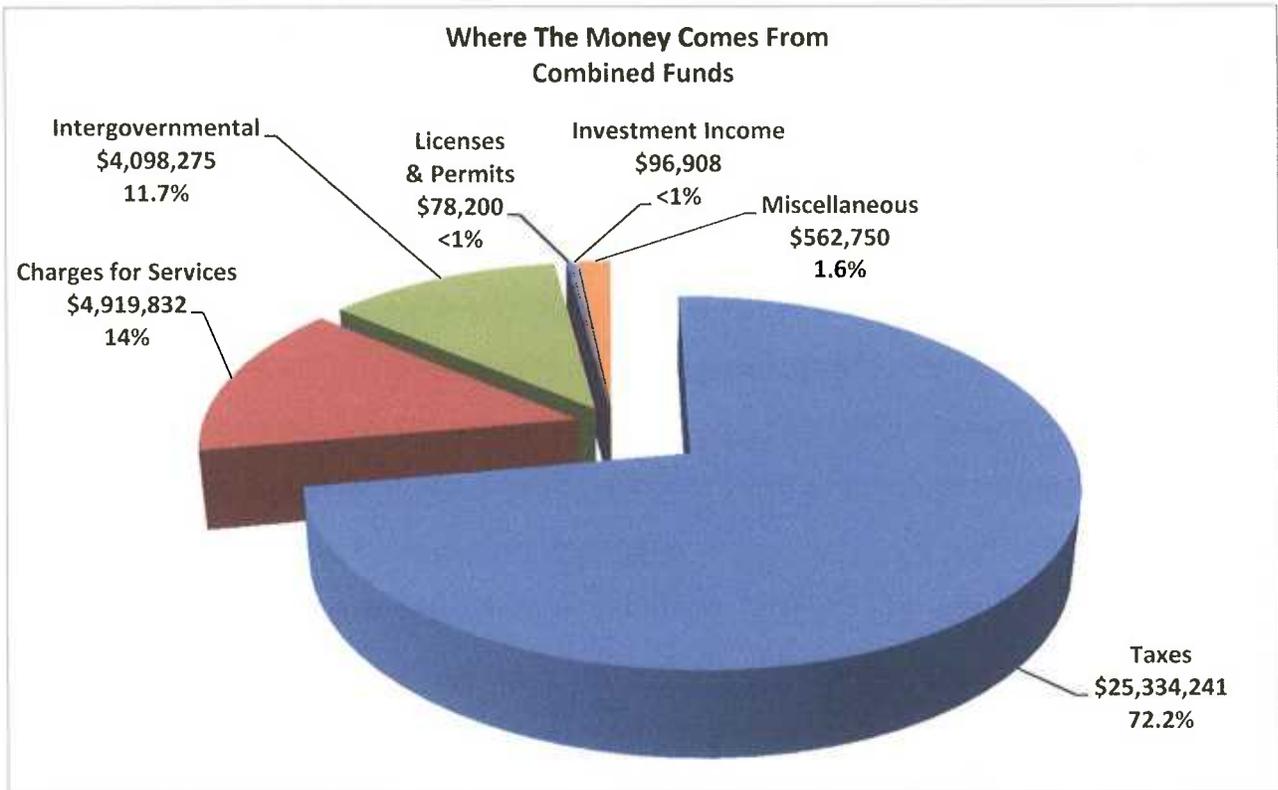
Basis of Accounting used for Budgeting Purposes – The primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide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

For the enterprise fund, full accrual basis of budgeting is used because the County budgets depreciation expense in this fund.

FINANCIAL SUMMARIES

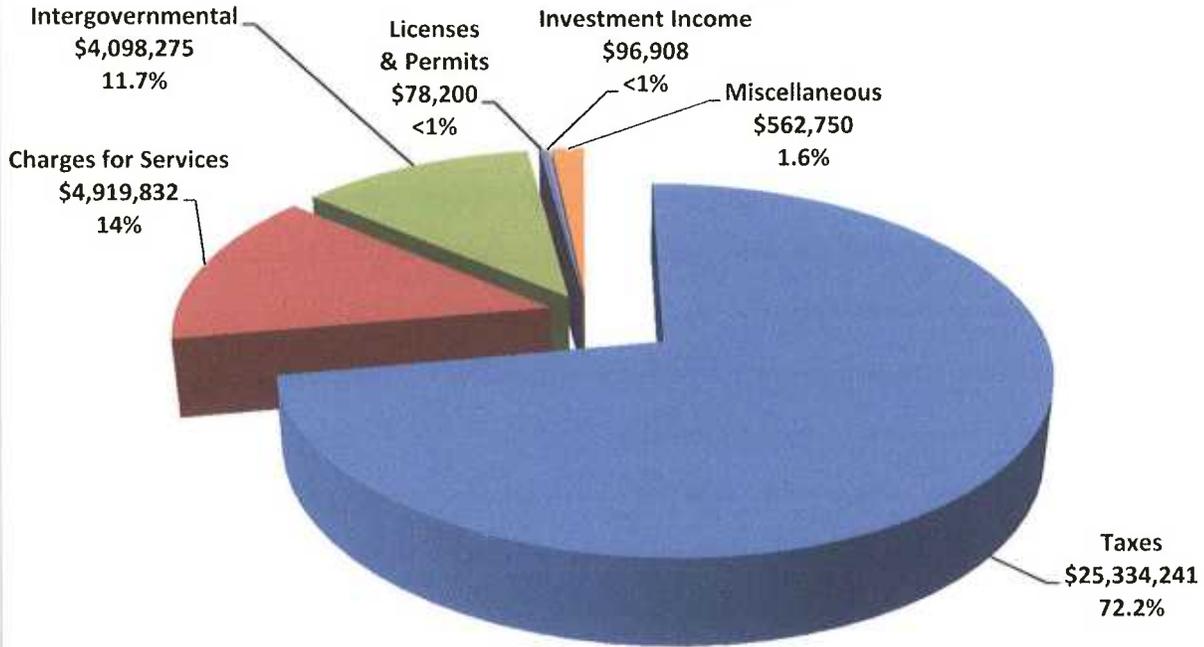


FINANCIAL SUMMARIES 2015 BUDGET - COMBINED FUNDS

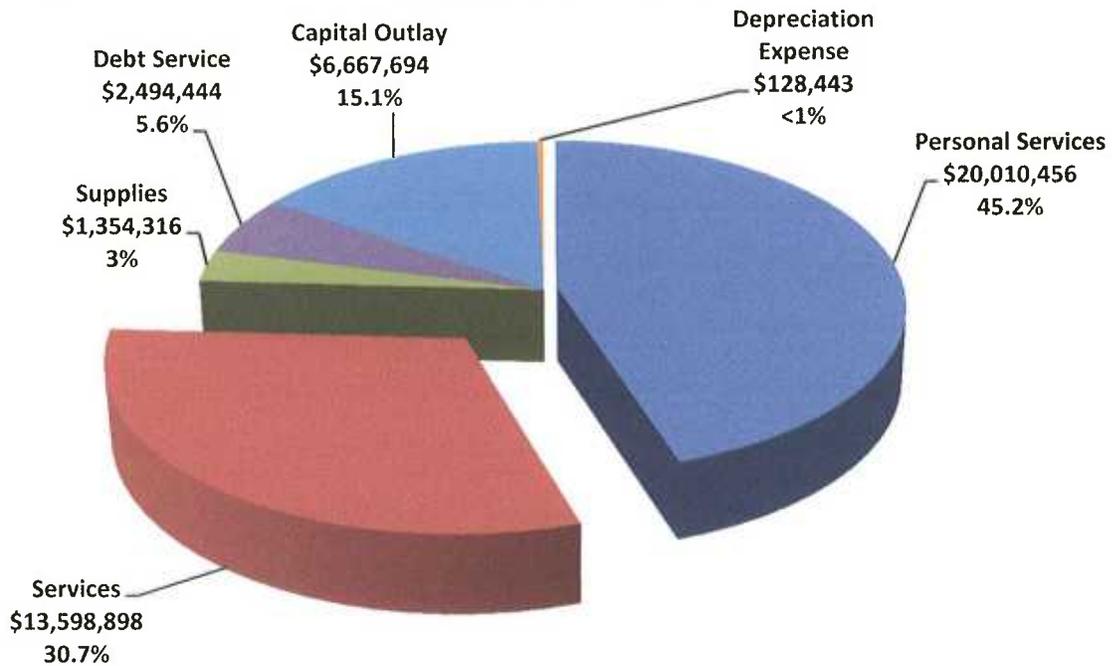


FINANCIAL SUMMARIES 2015 BUDGET - COMBINED FUNDS

Where The Money Comes From Combined Funds



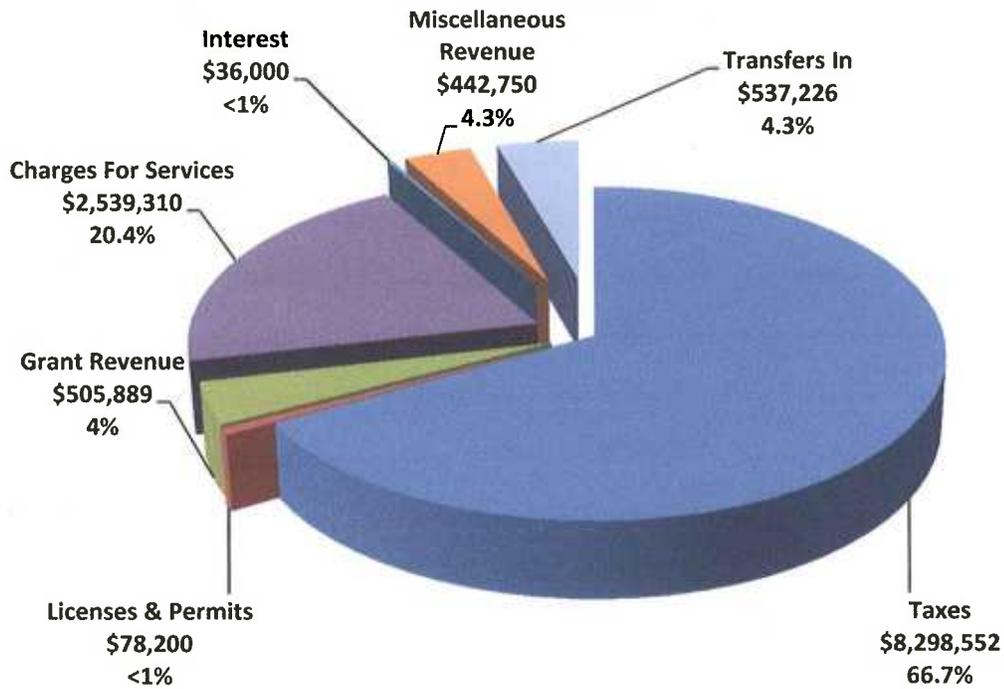
What The Money Is Used For Combined Funds By Object



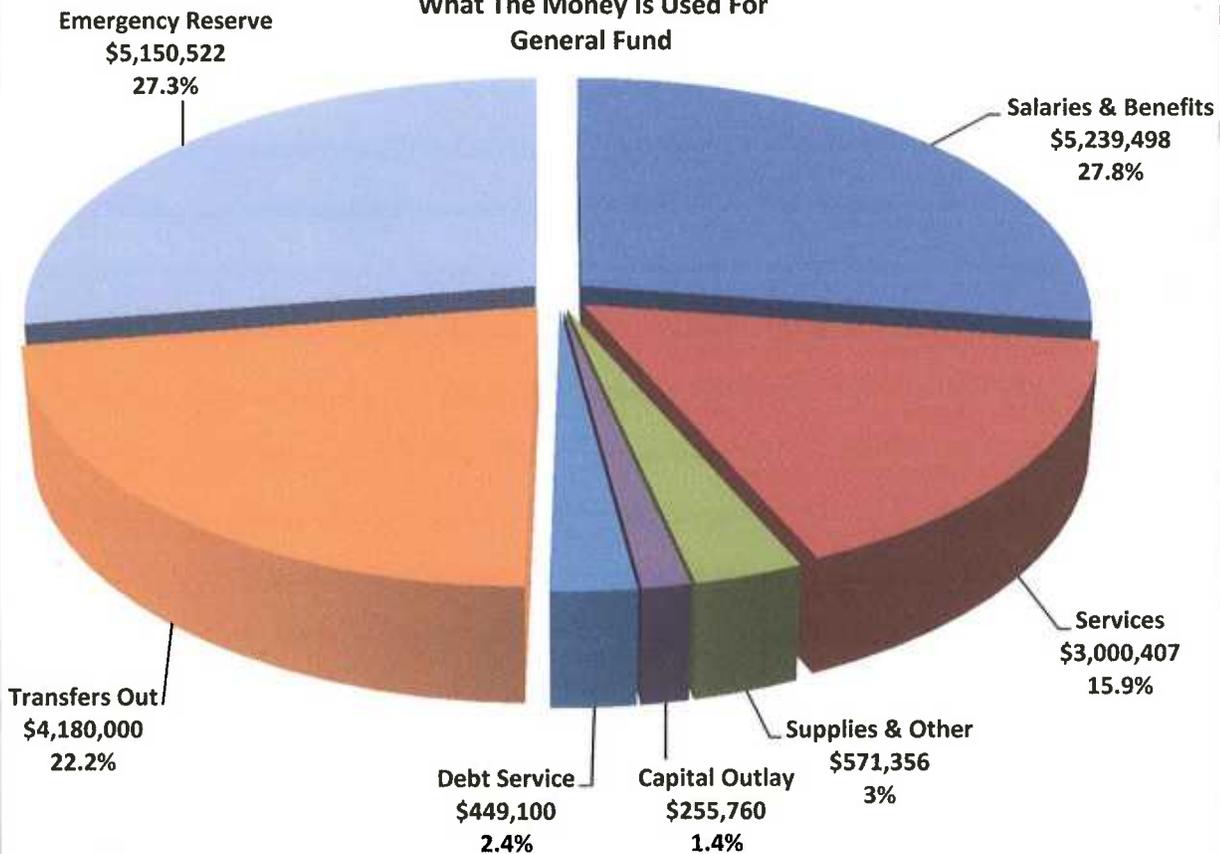
FINANCIAL SUMMARIES

2015 BUDGET - GENERAL FUND (Major Fund)

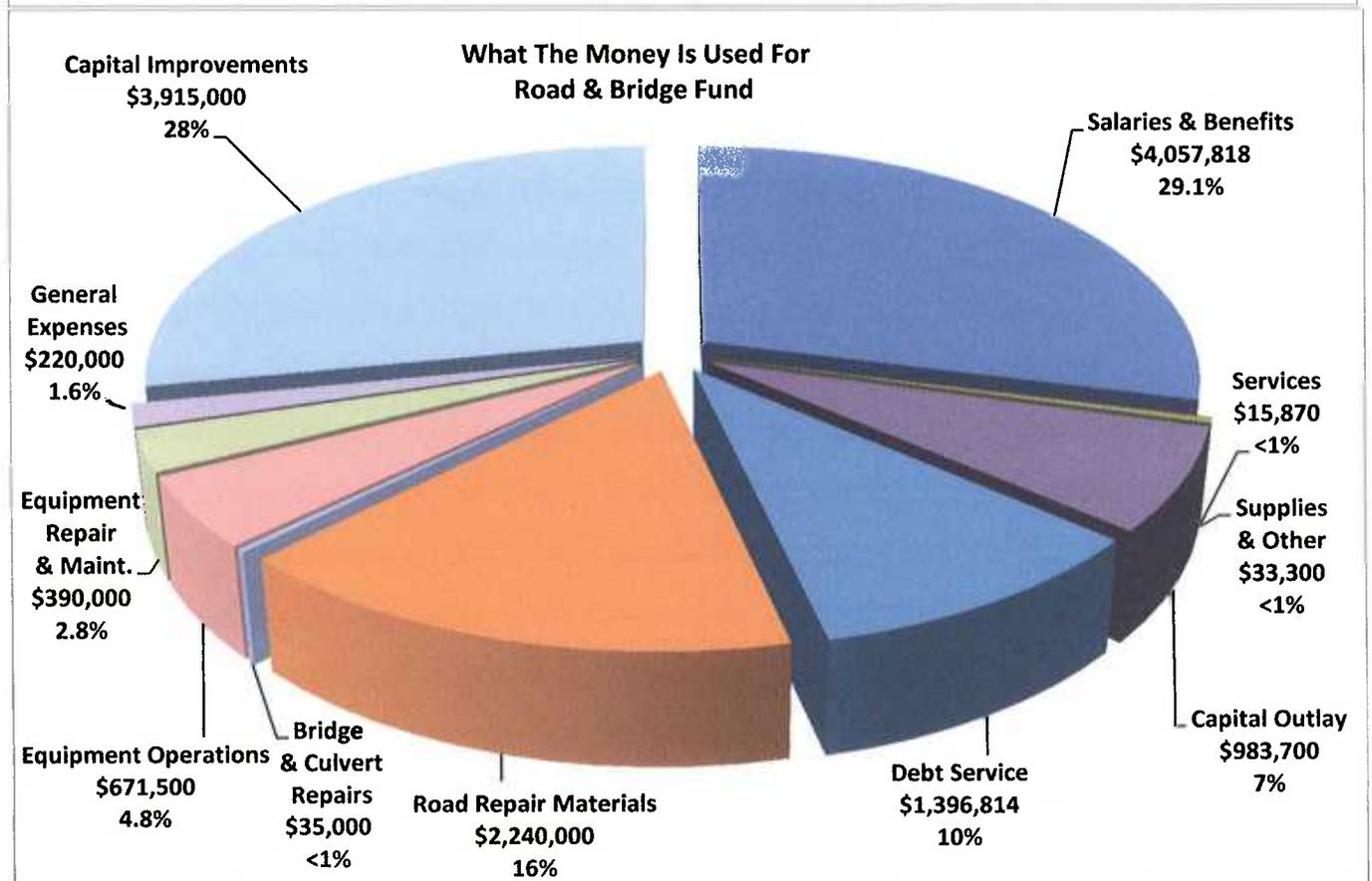
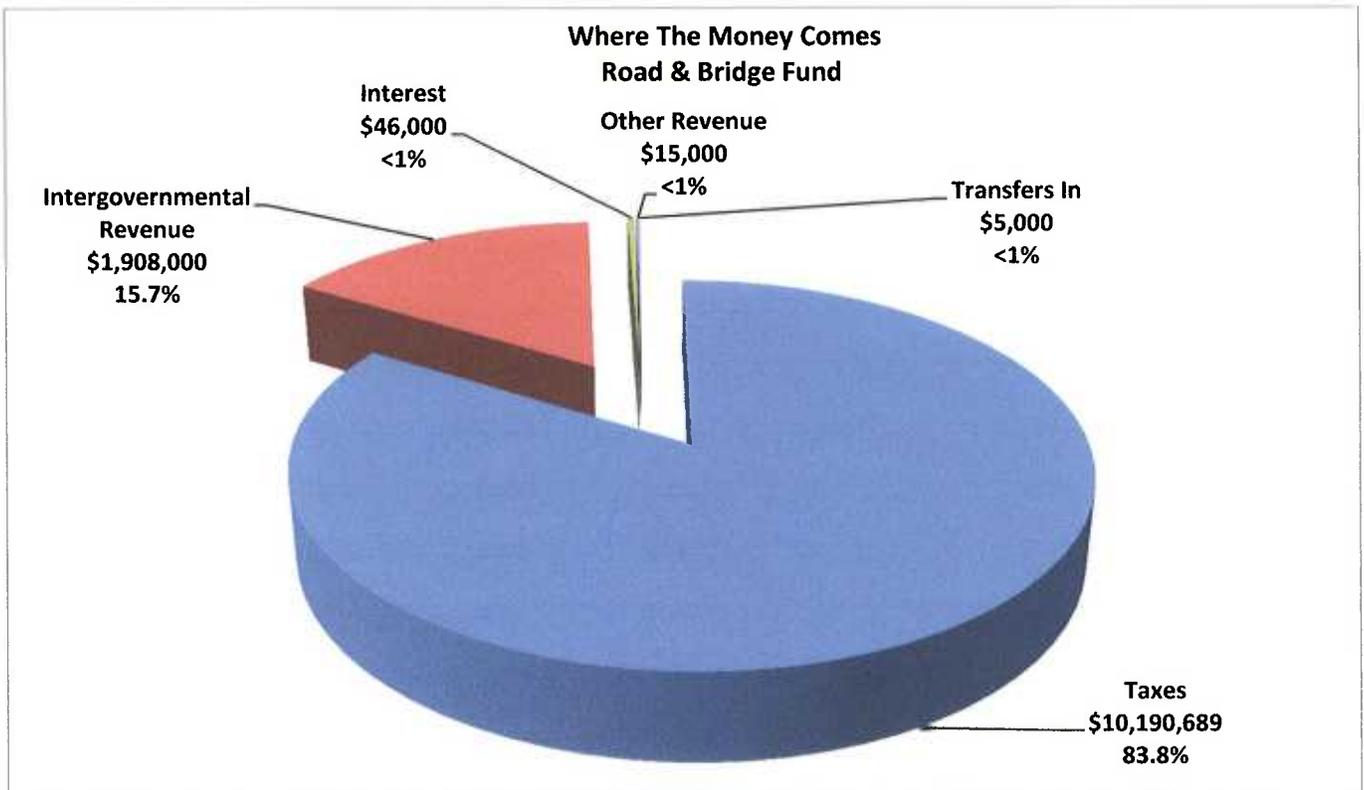
**Where The Money Comes From
General Fund**



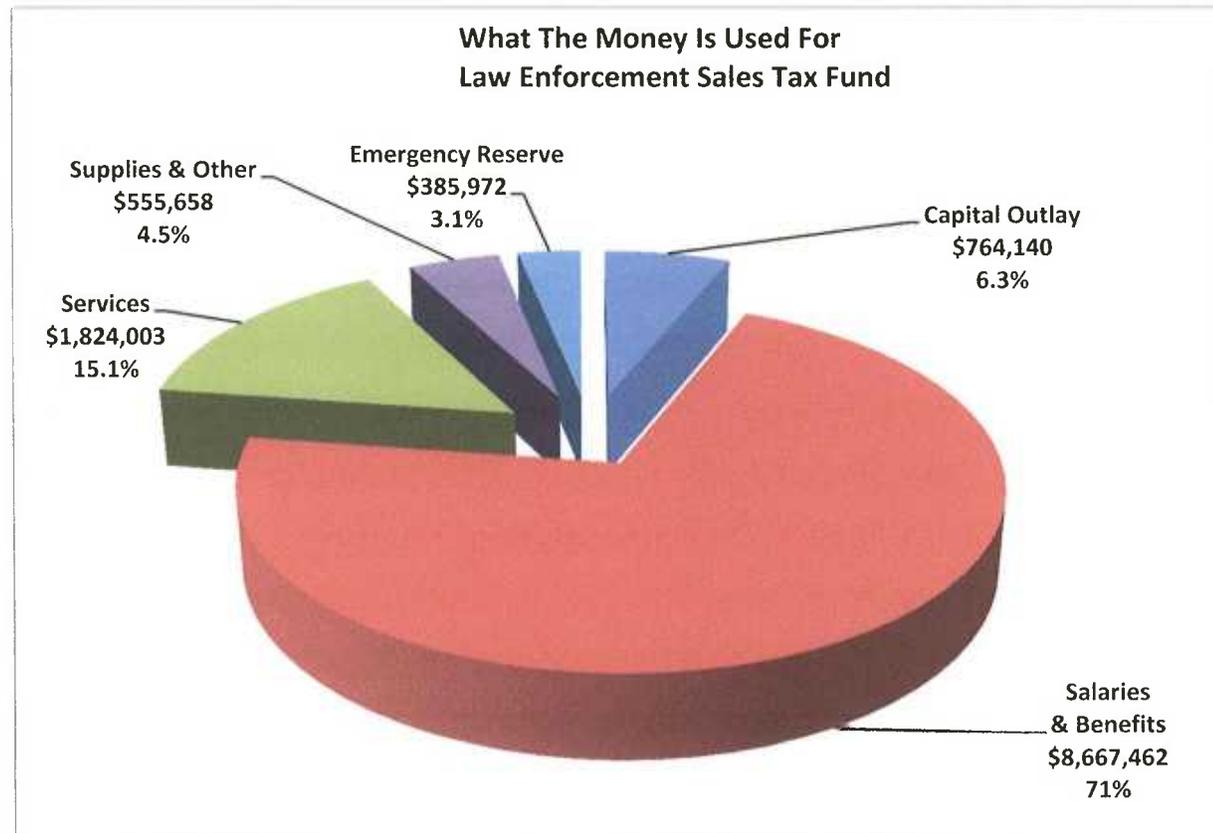
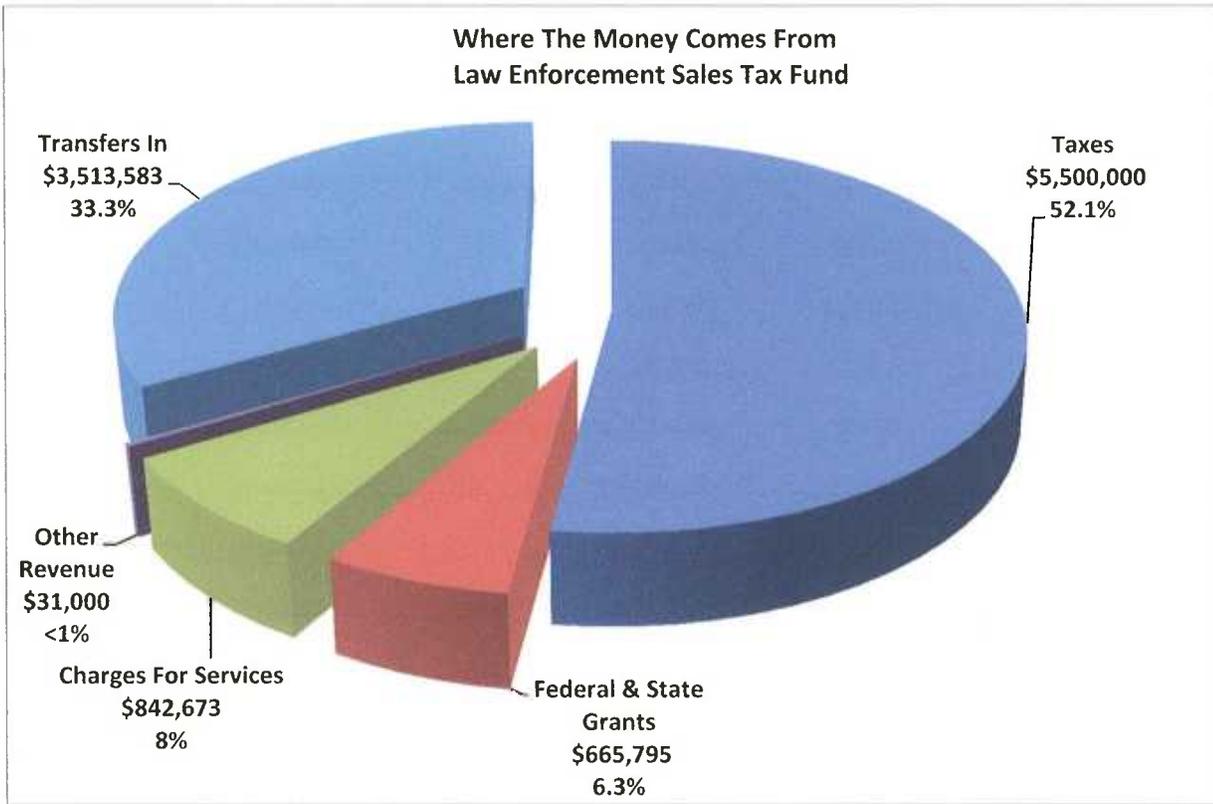
**What The Money Is Used For
General Fund**



FINANCIAL SUMMARIES 2015 BUDGET - ROAD & BRIDGE (Major Fund)



FINANCIAL SUMMARIES
2015 BUDGET - LAW ENFORCEMENT SALES TAX FUND (Major Fund)



**FRANKLIN COUNTY, MISSOURI
MAJOR REVENUE SOURCES - TAXES
LAST TEN FISCAL YEARS**

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
	Budgeted	Budgeted								
Property Taxes (All Types)										
General Fund	2,798,552	2,880,823	2,880,967	2,724,432	2,822,085	2,813,620	2,186,811	2,449,275	2,326,737	1,849,962
Road and Bridge Fund	2,642,689	2,504,515	2,551,613	2,481,828	2,495,267	2,499,510	2,695,760	2,242,245	2,267,390	1,987,234
Total Property Taxes Revenues	\$ 5,441,241	\$ 5,385,338	\$ 5,432,580	\$ 5,206,260	\$ 5,317,352	\$ 5,313,130	\$ 4,882,571	\$ 4,691,520	\$ 4,594,127	\$ 3,837,196
Sales Tax										
General Fund	5,500,000	5,300,000	5,211,620	5,098,666	4,993,841	4,964,148	4,896,273	5,154,267	5,451,742	5,246,012
Road and Bridge Fund	5,500,000	5,300,000	5,321,450	5,215,873	5,097,397	5,034,408	4,973,042	5,276,727	5,451,699	5,245,968
Law enforcement sales tax	5,500,000	5,300,000	5,292,330	5,202,611	5,084,434	5,020,499	4,956,172	5,278,715	3,336,918	2,622,934
Total Sales Taxes Revenues	\$ 16,500,000	\$ 15,900,000	\$ 15,825,400	\$ 15,517,150	\$ 15,175,672	\$ 15,019,055	\$ 14,825,487	\$ 15,709,709	\$ 14,240,359	\$ 13,114,914

Note: Sales tax years 2006 - 2013 are 1% net of TIF portions

**FRANKLIN COUNTY, MISSOURI
COMBINED FUNDS - REVENUES BY SOURCE
LAST TEN FISCAL YEARS**

For The Years Ended December 31		Taxes	Licenses And Permits	Charges For Services	Intergovern- mental	Investment Income	Miscellaneous	Total
2015	Budgeted \$	25,334,241	\$ 78,200	\$ 4,919,832	\$ 4,098,275	\$ 96,908	\$ 562,750	\$ 35,090,206
2014	Budgeted	24,790,618	78,000	5,067,302	3,818,884	160,380	574,540	34,489,724
2013		24,488,012	75,801	5,921,847	3,724,366	144,553	687,621	35,042,200
2012		23,962,798	78,190	5,365,524	4,422,947	190,077	798,971	34,818,507
2011		23,888,703	77,626	5,253,299	3,772,445	173,616	527,323	33,693,012
2010		22,712,364	77,397	5,514,376	3,156,987	185,107	702,522	32,348,753
2009		22,083,244	74,814	5,594,977	3,033,951	263,332	396,425	31,446,743
2008		22,761,881	76,204	5,259,018	3,165,888	916,954	538,202	32,718,147
2007		21,852,156	74,633	5,425,052	2,932,661	1,038,723	153,448	31,476,673
2006		20,027,557	72,801	5,405,481	5,181,426	1,232,052	924,651	32,843,968

**FRANKLIN COUNTY, MISSOURI
COMBINED FUNDS - EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS**

For The Years Ended December 31	General Government	Public Safety	Judicial	Highway and Streets	Health and Welfare	Education	Capital Outlay	Principal	Interest	Bond Issuance Cost	Refunding Escrow	Sub-Total	Enterprise Fund	Total
2015 - Budgeted	\$ 10,110,582	\$ 12,530,460	\$ 2,784,449	\$ 7,663,488	\$ 1,216,644	\$ 194,047	\$ 6,667,694	\$ 1,420,000	\$ 1,074,444	-	-	\$43,661,808	592,443	44,254,251
2014 - Budgeted	10,083,680	11,495,926	2,747,219	7,699,220	1,171,432	191,756	5,636,401	1,385,000	1,090,112	-	-	\$41,500,746	550,643	42,051,389
2013	6,075,156	10,142,081	2,366,174	7,282,659	963,684	178,886	5,597,934	969,895	1,149,538	-	-	34,726,007	507,693	35,233,700
2012	6,411,461	10,094,509	2,483,072	7,175,458	965,519	183,381	6,226,426	421,896	1,546,067	852,033	1,173,058	37,532,880	280,463	37,813,343
2011	5,763,075	10,191,470	2,457,668	7,529,942	1,035,942	182,169	6,352,171	378,578	1,683,667	-	-	35,574,682	490,350	36,065,032
2010	5,842,272	9,729,881	2,414,136	6,661,827	967,607	181,972	9,257,333	346,069	1,693,417	-	-	37,094,514	490,492	37,585,006
2009	5,915,543	9,746,445	2,459,637	6,697,614	902,543	181,970	8,153,184	270,000	1,709,255	-	-	36,036,191	532,878	36,569,069
2008	5,898,413	9,363,961	2,443,721	6,595,944	1,000,888	181,586	14,270,400	180,001	886,668	382,200	-	41,203,782	333,887	41,537,669
2007	5,496,417	8,439,271	2,340,091	7,761,875	921,473	175,054	14,288,028	85,000	274,174	702,176	-	40,483,559	882,717	41,366,276
2006	5,965,329	8,166,675	2,271,501	6,060,000	871,917	167,256	11,718,034	65,000	276,342	-	-	35,562,054	1,439,359	37,001,413

FUND STATEMENTS



FRANKLIN COUNTY, MISSOURI
 COMBINED FUNDS
 STATEMENT OF PROJECTED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
 2015 - ALL FUNDS

	General Fund	Road & Bridge Fund	Law Enforcement Sales Tax Trust	Capital Improvements Fund (Sheriff)	Building Fund	Emergency Fund	Assessment Fund	Community Development Fund	Law Enforcement Training Fund	Family Court Fund	Inmate Security Fund	HAVA Services Fund
Beginning Fund Balance - estimated	6,408,716	4,329,330	1,644,184	1,583,914	3,736,094	3,010,419	149,028	438,452	17,196	73,350	51,146	(0)
Projected Revenues	11,900,701	12,159,689	7,039,468	1,700	78,800	3,100	870,765	173,598	37,535	27,000	39,143	15,950
Operating Expenditures	(9,516,121)	(13,959,001)	(11,811,263)	(99,930)	(574,700)	(3,013,519)	(1,008,596)	(368,339)	(54,731)	(100,350)	(90,289)	(10,000)
Difference: Revenue to Expenditures	2,384,580	(1,799,312)	(4,771,795)	(98,230)	(495,900)	(3,010,419)	(137,831)	(194,741)	(17,196)	(73,350)	(51,146)	5,950
Interfund Transfers In (Out)												
Transfers In	537,226	5,000	3,513,583	0	0	0	600,000	0	0	0	0	0
Transfers Out	(4,180,000)	0	0	0	0	0	0	0	0	0	0	0
Net Transfers In (Out)	(3,642,774)	5,000	3,513,583	0	0	0	600,000	0	0	0	0	0
Ending Fund Balance	5,150,522	2,535,018	385,972	1,485,684	3,240,194	0	611,197	243,711	0	0	0	5,950
Percent Change in Fund Balance	-19.63%	-41.45%	-76.52%	-6.20%	-13.27%	-100.00%	310.12%	-44.42%	-100.00%	-100.00%	-100.00%	0
Dollar Change in Fund Balance	(1,258,195)	(1,794,312)	(1,258,212)	(98,230)	(495,900)	(3,010,419)	462,169	(194,741)	(17,196)	(73,350)	(51,146)	5,950

Continued

FRANKLIN COUNTY, MISSOURI
 COMBINED FUNDS
 STATEMENT OF PROJECTED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
 2015 - ALL FUNDS

	Collector's Tax Maintenance Fund	County Wide 911 Fund	Prosecuting Attorney Training	Election Services Fund	Domestic Violence Fund	Records Preservation Fund	Prosecuting Attorney Administrative Handling Cost Fund	Municipal Court Fund	Sheriff Revolving Fund	Health Department Fund	Total Governmental Funds
Beginning Fund Balance - estimated	96,850	765,601	1,725	51,409	7,546	112,017	16,910	73,862	269,615	122,305	22,959,669
Projected Revenues	193,325	692,550	6,005	29,009	3,505	60,125	20,050	443,200	63,700	814,617	34,673,535
Operating Expenditures	(231,000)	(1,183,465)	(7,730)	(39,500)	(11,051)	(164,500)	(2,000)	(149,139)	(333,315)	(933,269)	(43,661,808)
Difference: Revenue to Expenditures	(37,675)	(490,915)	(1,725)	(10,491)	(7,546)	(104,375)	18,050	294,061	(269,615)	(118,652)	(8,988,273)
Interfund Transfers In (Out)											
Transfers In	0	0	0	0	0	0	0	0	0	25,000	4,680,809
Transfers Out	(54,000)	(124,686)	0	(4,200)	0	0	(30,000)	(337,923)	0	0	(4,730,809)
Net Transfers In (Out)	(54,000)	(124,686)	0	(4,200)	0	0	(30,000)	(337,923)	0	25,000	(50,000)
Ending Fund Balance	5,175	150,000	0	36,718	0	7,642	4,960	30,000	0	28,652	13,921,395
Percent Change in Fund Balance	-94.66%	-80.41%	-100.00%	-28.58%	-100.00%	-93.18%	-70.67%	-59.38%	-100.00%	-76.57%	-39.37%
Dollar Change in Fund Balance	(91,675)	(615,602)	(1,725)	(14,691)	(7,546)	(104,375)	(11,950)	(43,862)	(269,615)	(93,652)	(9,038,273)

FRANKLIN COUNTY, MISSOURI
 COMBINED FUNDS
 STATEMENT OF PROJECTED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
 2015 - ALL FUNDS

	<u>Enterprise Fund</u>	
	<u>Brush Creek Sewer</u>	<u>Grand Total</u>
Beginning Fund Balance - estimated	2,641,637	25,601,307
Projected Revenues	416,671	35,090,206
Operating Expenditures	(592,443)	(44,254,251)
Difference: Revenue to Expenditures	(175,772)	(9,164,045)
Interfund Transfers In (Out)		
Transfers In	50,000	4,730,809
Transfers Out		(4,730,809)
Net Transfers In (Out)	50,000	0
Ending Fund Balance	2,515,865	16,437,260
Percent Change in Fund Balance	-4.76%	-35.80%
Dollar Change in Fund Balance	(125,772)	(9,164,045)

The chart above depicts the estimated budgeted fund balance at January 1, 2015, the budgeted revenues and expenditures for FY 2015 and the projected ending fund balance at December 31, 2015.

Please see the following page for an explanation of changes in fund balance greater than 10%.

EXPLANATION OF CHANGES IN FUND BALANCE

General Fund:

Projected revenues exceed projected operating expenses by \$2,384,580. However, net transfers in/out were (\$3,642,774). Therefore, the transfers out have resulted in the decrease in fund balance.

Road and Bridge Fund:

Projected expenditures exceed projected revenues by \$1,799,312 resulting in the need to use beginning fund balance. The 2015 budget includes the following major increases in spending over the 2014 budget: \$218,000 increase in capital outlay, \$238,500 increase in road repair materials, and \$322,000 increase in capital improvements.

Law Enforcement Sales Tax Trust:

Projected operating expenses exceed projected revenue by \$4,771,795. This is offset by transfers from the general fund of \$3,500,000 and the municipal court fund of \$13,583. This results in a decline in fund balance of \$1,258,212. The Sheriff's Office employs over 110 employees; and therefore, its budget is greatly impacted by the 3% COLA and the implementation of the increases in wages for length of service. Also, an additional \$185,568 is budgeted for capital outlay and an additional \$30,000 for medical expenses in the jail. These increases contribute to the decline in fund balance.

Building Fund:

The \$495,900 decline in fund balance is due to debt service payments. As the amount of debt service payments exceed the amount of revenue each year, the fund balance will continue to decline.

Emergency Fund:

The decline in fund balance is due to all estimated available funds being appropriated. The County does not anticipate spending the \$3,013,519 budgeted for contractual services. This is budgeted for emergency purposes.

Assessment Fund:

The increase in fund balance is due to the \$600,000 transfer in from the general fund.

Community Development Fund:

The decline in fund balance is due mainly to the \$195,339 budgeted for loans granted.

Law Enforcement Training Fund:

The decline in fund balance is due to all estimated available funds being appropriated.

Family Court Fund:

The fluctuation in fund balance is dependent upon the amount transferred from the General Fund. The County is required to supplement this fund under the state statute covering Maintenance of Effort funding.

Inmate Security Fund:

The decline in fund balance is due to all estimated available funds being appropriated.

Collector's Tax Maintenance Fund:

The decline in fund balance is due to the Collector wishing to appropriate nearly all available funds. It is unlikely that all of this appropriation will be expended.

County Wide 911 Fund:

The \$615,602 decline in fund balance is partly due to a transfer out to the General Fund. This \$124,686 transfer is a partial payment of the \$500,000 the General Fund transferred to the County Wide 911 Fund in 2011. Also, \$319,000 is budgeted for capital outlay for 2015.

Prosecuting Attorney Training Fund:

The decline in fund balance is due to all estimated available funds being appropriated.

Election Services Fund:

Projected operating expenditures exceed projected revenues by \$10,491, thus resulting in the need to use beginning fund balance. \$9,500 has been budgeted for supplies /other expenses and \$30,000 has been budgeted for capital outlay.

Domestic Violence Fund:

The \$7,546 decline in fund balance is due to all available funds being appropriated to be dispersed to local shelters for victims of domestic violence.

Records Preservation Fund:

The projected expenditures exceed projected revenues by \$104,375. \$111,000 has been appropriated for services and \$53,500 has been appropriated for capital outlay.

Prosecuting Attorney Administrative Handling Cost Fund:

The decrease in fund balance is due to the \$30,000 transfer to the General Fund for support of a full-time staff member for the Prosecuting Attorney's Office.

Municipal Court Fund:

The decline in fund balance is the result of the \$324,340 transfer out to the General Fund and the \$13,583 transfer out to the Law Enforcement Sales Tax Trust Fund.

Sheriff Revolving Fund:

The decline in fund balance is due to all estimated available funds being appropriated.

Health Department Fund:

Projected expenditures exceed projected revenues by \$118,652. This is offset by a transfer in from the General Fund of \$25,000 resulting in a decline in fund balance of \$93,652.

CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES - GOVERNMENTAL FUNDS

	2013	2014	2014	2015
	Actual	Budget	Estimated	Budget
Revenues				
Taxes	\$ 24,488,012	24,790,618	25,091,851	25,334,241
Licenses and Permits	75,801	78,000	78,000	78,200
Charges for Services	5,510,991	4,729,862	4,442,220	4,503,311
Intergovernmental	3,724,366	3,818,884	3,575,518	4,098,275
Investment Income	144,093	159,666	102,739	96,758
Miscellaneous	687,621	558,640	595,430	562,750
Total Revenues	34,630,884	34,135,670	33,885,758	34,673,535
Expenditures				
General Government	6,075,156	10,083,680	6,456,919	10,110,582
Public Safety	10,142,081	11,495,926	11,023,432	12,530,460
Judicial	2,366,174	2,747,219	2,607,101	2,784,449
Highways and Streets	7,282,659	7,699,220	7,382,601	7,663,488
Health and Welfare	963,684	1,171,432	1,162,232	1,216,644
Education	178,886	191,756	191,756	194,047
Capital Outlay	5,597,934	5,636,401	5,005,280	6,667,694
Debt Service:				
Principal	969,895	1,385,000	1,385,000	1,420,000
Interest	1,149,538	1,090,112	1,090,112	1,074,444
Total Expenditures	34,726,007	41,500,746	36,304,433	43,661,808
Revenue Over (Under) Expenditures	(95,123)	(7,365,076)	(2,418,675)	(8,988,273)
Other Financing Sources (Uses)				
Sale of Capital Assets	64,376	0	0	0
Issuance of Capital Lease	463,657	0	0	0
Transfers In	6,594,147	4,353,443	4,040,897	4,681,789
Transfers Out	(6,643,647)	(4,353,443)	(4,140,897)	(4,731,789)
Total Other Financing Sources (Uses)	478,533	0	(100,000)	(50,000)
Net Changes in Fund Balance	383,410	(7,365,076)	(2,518,675)	(9,038,273)
Fund Balance, January 1	25,094,934	25,478,344	25,478,344	22,959,669
Fund Balance, December 31	\$ 25,478,344	18,113,268	22,959,669	13,921,396

CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES - ENTERPRISE FUND

	2013	2014	2014	2015
	Actual	Budget	Estimated Budget	Budget
Revenues				
Charges for Services	\$ 410,856	\$ 375,000	\$ 416,521	\$ 416,521
Investment Income	460	800	150	150
Total Revenues	<u>411,316</u>	<u>375,800</u>	<u>416,671</u>	<u>416,671</u>
Expenditures				
Services	232,916	177,200	177,200	237,400
Supplies and Other	5,116	30,000	30,000	15,500
Debt Service:				
Principal	0	55,000	55,000	66,100
Interest	141,218	160,000	140,994	145,000
Depreciation Expense	128,443	128,443	128,443	128,443
Total Expenditures	<u>507,693</u>	<u>550,643</u>	<u>531,637</u>	<u>592,443</u>
Revenue Over (Under) Expenditures	(96,377)	(174,843)	(114,966)	(175,772)
Other Financing Sources (Uses)				
Transfers In	50,000	0	50,000	50,000
Transfers Out	(500)	0	0	0
Total Other Financing Sources (Uses)	<u>49,500</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Net Changes in Fund Balance	(46,877)	(174,843)	(64,966)	(125,772)
Fund Balance, January 1	2,753,480	2,706,603	2,706,603	2,641,637
Fund Balance, December 31	<u>\$ 2,706,603</u>	<u>\$ 2,531,760</u>	<u>\$ 2,641,637</u>	<u>\$ 2,515,865</u>

**FRANKLIN COUNTY, MISSOURI
BUDGET FOR FISCAL YEAR 2015
SUMMARY**

	ESTIMATED FUND BALANCE JANUARY 1, 2015	PROJECTED REVENUE 2015	ESTIMATED FUNDS AVAILABLE 2015
GENERAL FUND	\$6,408,716	\$12,437,927	\$18,846,643
EMERGENCY FUND	3,010,419	3,100	3,013,519
ROAD & BRIDGE FUND	4,329,330	12,164,689	16,494,019
ASSESSMENT FUND	149,028	1,470,765	1,619,793
CAPITAL IMPROVEMENTS FUND (SHERIFF)	1,583,914	1,700	1,585,614
BUILDING FUND	3,736,094	78,800	3,814,894
COMMUNITY DEVELOPMENT FUND	438,452	173,598	612,050
HAVA ELECTION SERVICES FUND	(0)	15,950	15,950
LAW ENFORCEMENT TRAINING FUND	17,196	37,535	54,731
FAMILY COURT FUND	73,350	27,000	100,350
LAW ENFORCEMENT SALES TAX TRUST	1,644,184	10,553,051	12,197,235
INMATE SECURITY FUND	51,146	39,143	90,289
COLLECTOR'S TAX MAINTENANCE FUND	96,850	193,325	290,175
SHERIFF REVOLVING FUND	269,615	63,700	333,315
COUNTY WIDE 911 FUND	765,601	692,550	1,458,151
PROSECUTING ATTORNEY TRAINING	1,725	6,005	7,730
ELECTION SERVICES FUND	51,409	29,009	80,418
DOMESTIC VIOLENCE FUND	7,546	3,505	11,051
HEALTH DEPARTMENT FUND	122,305	839,617	961,922
RECORDS PRESERVATION FUND	112,017	60,125	172,142
PROSECUTING ATTNY. ADMIN. HANDLING COST FUND	16,910	20,050	36,960
MUNICIPAL COURT	73,862	443,200	517,062
BRUSH CREEK SEWER FUND	2,641,637	466,671	3,108,308
TRANSFERS BETWEEN FUNDS	0	(4,730,809)	(4,730,809)
	<u>\$25,601,306</u>	<u>\$35,090,206</u>	<u>\$60,691,512</u>

	APPROPRIATED REGULAR OPERATIONS 2015	APPROPRIATED EMERGENCY RESERVE 2015	TOTAL APPROPRIATIONS 2015
GENERAL FUND	\$13,696,121	\$5,150,522	\$18,846,643
EMERGENCY FUND	3,013,519	0	3,013,519
ROAD & BRIDGE FUND	13,959,001	2,535,018	16,494,019
ASSESSMENT FUND	1,008,596	11,197	1,019,793
CAPITAL IMPROVEMENTS FUND (SHERIFF)	99,930	0	99,930
BUILDING FUND	574,700	0	574,700
COMMUNITY DEVELOPMENT FUND	368,339	0	368,339
HAVA ELECTION SERVICES FUND	10,000	0	10,000
LAW ENFORCEMENT TRAINING FUND	54,731	0	54,731
FAMILY COURT FUND	100,350	0	100,350
LAW ENFORCEMENT SALES TAX TRUST	11,811,263	385,972	12,197,235
INMATE SECURITY FUND	90,289	0	90,289
COLLECTOR'S TAX MAINTENANCE FUND	285,000	0	285,000
SHERIFF REVOLVING FUND	333,315	0	333,315
COUNTY WIDE 911	1,308,151	0	1,308,151
PROSECUTING ATTORNEY TRAINING	7,730	0	7,730
ELECTION SERVICES FUND	43,700	0	43,700
DOMESTIC VIOLENCE FUND	11,051	0	11,051
HEALTH DEPARTMENT FUND	933,269	0	933,269
RECORDS PRESERVATION FUND	164,500	0	164,500
PROSECUTING ATTNY. ADMIN. HANDLING COST FUND	32,000	0	32,000
MUNICIPAL COURT FUND	487,062	0	487,062
BRUSH CREEK SEWER FUND	592,443	0	592,443
TRANSFERS BETWEEN FUNDS	(4,730,809)	0	(4,730,809)
	<u>\$44,254,251</u>	<u>\$8,082,709</u>	<u>\$52,336,960</u>

TRANSFERS BETWEEN FUNDS

NOTE: The county transfers money to special purpose funds to provide additional services generated by the activity. Transfers include the following:

GENERAL FUND TO LAW ENFORCEMENT FUND	\$3,500,000
GENERAL FUND TO FAMILY COURT FUND	0
GENERAL FUND TO ASSESSMENT	600,000
PA BAD CHECK FUND TO GENERAL FUND	30,000
ELECTION SERVICES TO GENERAL FUND	4,200
COLLECTOR'S TAX MAINTENANCE FUND TO GENERAL FUND	54,000
GENERAL FUND TO ROAD AND BRIDGE FUND	5,000
GENERAL FUND TO HEALTH DEPARTMENT FUND	25,000
GENERAL FUND TO BRUSH CREEK	50,000
COUNTY 911 TO GENERAL FUND	124,686
MUNICIPAL COURT FUND TO LAW ENFORCEMENT FUND	13,583
MUNICIPAL COURT FUND TO GENERAL FUND	324,340
TOTAL FUNDS TRANSFERRED	<u><u>\$4,730,809</u></u>

Note: Used for internal purposes

CAPITAL OUTLAY & CAPITAL IMPROVEMENTS PROJECTS



CAPITAL EXPENDITURES

Capital Outlay – represents routine new and replacement capital outlay expenditures which are incorporated in the annual operating budgets.

Capital Assets – include land, right-of-way, permanent easements, machinery or equipment, buildings and infrastructure (roads, bridges, and similar items). They are defined by the County as assets with an initial cost of more than \$100 and an estimated useful life in excess of one year.

Capital Improvement Projects – The County’s infrastructure-related improvement projects are small-scale and are usually funded on a pay-as-you-go basis from the annual operating revenues in the Road and Bridge Fund. They are budgeted and accounted for within the Road and Bridge Operations annual operating budget. In 2007, the County started the “Pave the County” project and issued \$21,245,000 of certificates of participation to finance this project. This project was completed in 2012. Payments on the certificates of participation are budgeted annually in the Road and Bridge Operations budget. As it is more costly to maintain a paved road rather than a gravel road, the County anticipates increased costs in road maintenance as these paved roads age and begin to reach the end of their useful lives.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects and are budgeted and accounted for within one or more capital project funds. Projects of this nature typically require several years to complete and are financed with special revenues dedicated to the project or through purchases of certificates of participation.

In 2005, the County entered a major capital improvement program. All projects within this program were completed by the end of 2012. Certificates of participation were issued to help finance this program (see summary of long-term debt). Through this program, the County began construction on a new administration building in 2005 which was completed during 2007 at a cost of \$7,427,541. In 2007, the County began construction on a new judicial center which was completed in 2008 at a cost of \$8,225,869. Also, \$1,527,350 of funds was used to update the HVAC system at the adult detention facility during 2007. In 2010, renovation of the historic courthouse was completed for a total cost of \$3,336,777. Payments on these certificates of participation are budgeted annually in the General Fund Capital Improvements budget (Administration Building), Building Fund budget (Judicial Center) and the Sheriff’s Capital Improvement budget (HVAC Update). Due to this major capital improvement program, the County was able to realize lower maintenance costs. As these buildings age, maintenance and repair expenses are expected to increase.

In 2013, the renovation of the building which previously housed the Prosecuting Attorney was completed. This building was renovated to accommodate Health Services at a total cost of \$598,349. The County previously paid \$19,200 annually in rent for the former Health Services facility. This renovation project relieved the County of future rent payments. This project also provided for additional space which will allow for new services to be offered. Lower maintenance and utility costs are also expected as a result of this project.

With the purchase of more fuel efficient vehicle and equipment purchases, the County will realize operational savings such as gas and oil savings. Due to the fact that repair expenses increase as equipment ages, replacing the equipment periodically lowers the expenses.

Some capital projects affect future operating budgets either positively or negatively by influencing maintenance costs or by providing capacity for new services to be offered. Such impacts vary widely from project to project and are evaluated individually during the process of assessing project feasibility. Non-operational financial impacts such as safety, appearance and functionality are also evaluated on a project by project basis.

On the next few pages is a detailed listing of capital items that are budgeted for 2015 shown with the following information:

- The fund responsible for the purchase
- The department responsible for the purchase
- Description of the capital asset
- Budgeted cost
- Total budgeted cost of capital assets to be purchased by each department
- Total capital assets to be purchased by all funds
- Budgetary impact

**FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015**

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
100 - General Fund	County Commission	Copier
100 - General Fund	Treasurer	Copier/Printer
100 - General Fund	Auditor	PC/Monitor Replacement
100 - General Fund	Circuit Court	Security Equipment including cameras, x-ray machines and metal detectors; copiers, fax machines, ipads
100 - General Fund	Drug Court	Scanner
100 - General Fund	Circuit Clerk	(20) Monitors (2) Fujitsu FI 6130z Scanners FTR Gold System Computer Workstation to support FTR Gold System (5) HP Laser Jet Pro 401 Printer Polycom Video Conferencing Equipment Broken Equipment Replacement Total Circuit Clerk
100 - General Fund	Child Support	Broken Equipment Replacement
100 - General Fund	Juvenile Office	Printer Scanners Broker Equipment Replacement Vehicle Total Juvenile Office
100 - General Fund	Public Administrator	Lateral File Cabinet Conference Table and Chairs Total Public Administrator
100 - General Fund	Recorder of Deeds	Receipt Printer and Scanner

**FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015**

BUDGETED COST	BUDGETARY IMPACT
\$ 1,500	Impact on future budgets will consist of lower maintenance while under warranty.
\$ 1,000	Impact on future budgets will consist of lower maintenance while under warranty.
\$ 1,000	There is minimal to no impact on future budgets expected.
\$ 77,400	Impact on future budgets is expected to be limited to maintenance after the warranties expire.
\$ 900	There is minimal to no impact on future budgets expected.
\$ 3,520	There is minimal to no impact on future budgets expected.
1,690	There is minimal to no impact on future budgets expected.
8,000	Impact on future budgets is expected to be limited to maintenance.
1,800	There is minimal to no impact on future budgets expected.
1,500	There is minimal to no impact on future budgets expected.
7,000	Impact on future budgets will consist of lower maintenance while under warranty.
<u>11,750</u>	There is minimal to no impact on future budgets expected.
\$ <u><u>35,260</u></u>	
\$ 850	
\$ 2,000	There is minimal to no impact on future budgets expected.
2,000	There is minimal to no impact on future budgets expected.
1,000	There is minimal to no impact on future budgets expected.
<u>23,000</u>	
\$ <u><u>28,000</u></u>	
\$ 800	There is minimal to no impact on future budgets expected.
700	There is minimal to no impact on future budgets expected.
\$ <u><u>1,500</u></u>	
\$ 1,075	There is minimal to no impact on future budgets expected.

**FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015**

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
100 - General Fund	Building Department	1/2 Ton 4X4 Pickup Work Truck Broken Equipment Replacement Total Building Department
100 - General Fund	Planning & Zoning	Color Copier
100 - General Fund	Emergency Management	Command Vehicle Equipment Computer, Printers, GPS Total Emergency Management
100 - General Fund	Local Emergency Planning	Broken Equipment Replacement
100 - General Fund	Information Technology	Transceivers Broken Office Equipment Replacement Total Information Technology
100 - General Fund	Geographical Information Systems	Plotter Broken Equipment Replacement Total Geographical Information Systems
100 - General Fund	Maintenance	Vacuum Cleaners Lawn Mower Buffers Carpet Cleaner Floor Scrubber Total Maintenance
200 - Road & Bridge Fund	Road & Bridge Admin.	Scanner (2) Chairs Fax Machine Broken Equipment Replacement Total Road & Bridge Administration

**FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015**

BUDGETED COST	BUDGETARY IMPACT
\$ 25,000	Impact on future budgets will consist of lower maintenance while under warranty.
300	There is minimal to no impact on future budgets expected.
<u>\$ 25,300</u>	
\$ 2,475	There is minimal to no impact on future budgets expected.
\$ 7,500	There is minimal to no impact on future budgets expected.
2,500	There is minimal to no impact on future budgets expected.
<u>\$ 10,000</u>	
\$ 10,000	There is minimal to no impact on future budgets expected.
\$ 3,000	There is minimal to no impact on future budgets expected.
3,000	There is minimal to no impact on future budgets expected.
<u>\$ 6,000</u>	
\$ 40,000	Impact on future budgets will consist of lower maintenance while under warranty.
3,500	There is minimal to no impact on future budgets expected.
<u>\$ 43,500</u>	
\$ 500	There is minimal to no impact on future budgets expected.
2,500	There is minimal to no impact on future budgets expected.
3,000	There is minimal to no impact on future budgets expected.
2,000	There is minimal to no impact on future budgets expected.
2,000	There is minimal to no impact on future budgets expected.
<u>\$ 10,000</u>	
\$ 500	There is minimal to no impact on future budgets expected.
200	There is minimal to no impact on future budgets expected.
100	There is minimal to no impact on future budgets expected.
900	There is minimal to no impact on future budgets expected.
<u>\$ 1,700</u>	

**FRANKLIN COUNTY, MISSOURI
 CAPITAL ASSET DETAIL
 BY FUND AND DEPARTMENT
 2015**

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
200 - Road & Bridge Fund	Road & Bridge Operations	<p>(4) Used 4WD Pickups or (2) New 4WD Pickups Vehicle for Highway Administrator (2) Rollers Dump Truck (2) Tractors with Brush Hog Spreader Scanner/Printer Laptop East End Salt Shed Right-of-Ways/Permanent Easements Federal Bridge Land Acquisitions</p> <p>Hot Mix Overlays: 6.2 miles dependent on changes in oil prices. Roads scheduled for 2015 include Grant Lane, Excelsior Lane, Friend Road. Chapel Hill Road, and St. Albans Road</p> <p>Consultant Fees for Newport Road</p> <p>County Bridge Projects</p> <p>Federal Bridge Projects: Shawnee Ford Bridge Replacement, Bend Road Bridge Replacement, and Circle Drive Bridge Replacement</p> <p>Highway 47 Enhancement</p>

**FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015**

BUDGETED COST	BUDGETARY IMPACT
\$ 60,000	Impact on future budgets will consist of lower maintenance while under warranty.
30,000	Impact on future budgets will consist of lower maintenance while under warranty.
250,000	Impact on future budgets will consist of lower maintenance while under warranty.
166,000	Impact on future budgets will consist of lower maintenance while under warranty.
220,000	Impact on future budgets will consist of lower maintenance while under warranty.
14,000	Impact on future budgets will consist of lower maintenance while under warranty.
300	There is minimal to no impact on future budgets expected.
700	There is minimal to no impact on future budgets expected.
40,000	There is minimal to no impact on future budgets expected.
1,000	There is minimal to no impact on future budgets expected.
200,000	There is minimal to no impact on future budgets expected.
800,000	Impact of future budgets will consists of maintenance and repair expenses as the hot mix overlay surfaces reach the end of their useful lives.
10,000	There is minimal to no impact on future budgets expected.
210,000	Impact on future budgets consist of maintenance.
2,385,000	Impact on budgets in the near future will consist of lower maintenance costs. However, as the bridges age, increased cost of maintenance is expected.
50,000	There is minimal to no impact on future budgets expected.

**FRANKLIN COUNTY, MISSOURI
 CAPITAL ASSET DETAIL
 BY FUND AND DEPARTMENT
 2015**

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
200 - Road & Bridge Fund	Road & Bridge Operations	Franklin County Grant Program: By Commission Order, 5% of the capital improvement sales tax is reserved for this program. Franklin County communities may submit application for financial assistance for projects in July. Awards are granted in August. Projects currently awarded included: City of Union - resurfacing and improvements to Old Highway 50 East City of Gerald - Resurfacing and sidewalk improvements to Main Street City of Sullivan - Signs City of Washington - Improvements to Stafford and 14th Streets City of Pacific - Thorton Road Project City of Union - Denmark Road Project City of St. Clair - Springfield Road Project City of Berger - Market Street and Rosalie Street Projects City of Gerald - Rebuild Cedar Street City of New Haven - Last phase of Miller Street Project City of Pacific - ADA Sidewalks City of Union - Paved Shoulders on Independence Street City of Washington - Camp Street Improvements Total Road & Bridge Operations

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015

**BUDGETED
COST**

BUDGETARY IMPACT

460,000

Impact on future budgets will consist of appropriations equal to the dollar amount remaining on the outstanding awards.

\$ 4,897,000

**FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015**

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
300 -Assessment Fund	Assessor - Real Estate	(3) Tablets
300 - Assessment Fund	Assessor - Personal Prop.	Printers
550 - HAVA Services Fund	HAVA Services	Election Equipment
610 - Famil Services & Justice Fund	Juvenile Maintenance of Effort	Computer Equipment
620 - Law Enforcement Sales Tax Fund	Sheriff	Narcotics Unit Vehicles Car Cages, Body Cameras & Other Vehicle Equipment Patrol Vehicles In-House Computers & Servers In-Car Computers Docking Stations In-Car Camera Systems (10) Transmitter Micorphones Swat Gear Smoke Detector System (23) Tasers Floor Stripper/Buffer Jail Mattresses Videx iBR9000 Inmate Checking Devise (11) Chairs Garbage Disposal Desk Top Scanner Detention Inmate Transport Van Detention Surveillance Cameras Total Sheriff
630 - Collector's Tax Maintenance	Collector's Tax Maintenance	Technology Equipment
635 - Sheriff Revolving Fund	Sheriff Revolving Fund	Equipment As Needed

**FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015**

BUDGETED COST	BUDGETARY IMPACT
\$ 6,000	The budgetary impact consists of cost savings on paper and ink.
\$ 5,000	Impact on future budgets will consist of lower maintenance while under warranty.
\$ 10,000	The firmware license/software license for the new voting equipment is \$12,820 annually.
\$ 2,000	There is minimal to no impact on future budgets expected.
\$ 56,720	Impact on future budgets will consist of lower maintenance while under warranty.
19,420	There is minimal to no impact on future budgets expected.
350,000	Impact on future budgets will consist of lower maintenance while under warranty.
100,000	Impact on future budgets will consist of lower maintenance while under warranty.
56,000	Impact on future budgets will consist of lower maintenance while under warranty.
25,000	Impact on future budgets will consist of lower maintenance while under warranty.
12,000	Impact on future budgets will consist of lower maintenance while under warranty.
4,000	There is minimal to no impact on future budgets expected.
13,500	There is minimal to no impact on future budgets expected.
40,000	Impact on future budgets will consist of lower maintenance while under warranty.
23,000	There is minimal to no impact on future budgets expected.
750	There is minimal to no impact on future budgets expected.
1,500	There is minimal to no impact on future budgets expected.
1,000	There is minimal to no impact on future budgets expected.
3,900	There is minimal to no impact on future budgets expected.
2,200	There is minimal to no impact on future budgets expected.
150	There is minimal to no impact on future budgets expected.
30,000	Impact on future budgets will consist of lower maintenance while under warranty.
25,000	Impact on future budgets will consist of lower maintenance while under warranty.
<u>\$ 764,140</u>	
\$ 45,000	There is minimal to no impact on future budgets expected.
\$ 272,594	There is minimal to no impact on future budgets expected.

**FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2015**

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
640 - County-Wide 911 Fund	County-Wide 911 Addressing	NextGen 911 Microwave Network Phase Two (4) Work Station Upgrades File Server Upgrade Miscellaneous Computer Equipment Radio Repeater Equipment Total County-Wide 911 Addressing
655 - Election Services Fund	Election Services Fund	Election Equipment
665 - Health Department Fund	WIC Department BT/CRI	Copier/Printer AM Radio Transmitter Shelving Units Total Health Department Fund
670 - Records Preservation Fund	Records Preservation	Technology Equipment
TOTAL CAPITAL ASSETS ALL FUNDS		

FRANKLIN COUNTY, MISSOURI
 CAPITAL ASSET DETAIL
 BY FUND AND DEPARTMENT
 2015

BUDGETED COST	BUDGETARY IMPACT
\$ 35,000	Impact on future budgets will consist of lower maintenance while under warranty.
50,000	Impact on future budgets will consist of \$150,000 yearly savings on phone line costs.
80,000	Impact on future budgets will consist of lower maintenance while under warranty.
120,000	Impact on future budgets will consist of lower maintenance while under warranty.
10,000	Impact on future budgets will be limited to maintenance.
24,000	Impact on future budgets will be limited to maintenance.
<u>\$ 319,000</u>	
\$ 30,000	The firmware license/software license for the new voting equipment is \$12,820 annually.
\$ 2,500	There is minimal to no impact on future budgets expected.
3,000	There is minimal to no impact on future budgets expected.
500	There is minimal to no impact on future budgets expected.
<u>\$ 6,000</u>	
\$ 53,500	There is minimal to no impact on future budgets expected.
<u>\$ 6,667,694</u>	

OPERATING BUDGETS



GENERAL FUND

The General Fund is used to account for all transactions of Franklin County government that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all the general taxes and revenues collected by the County.

Departments which operate under the General Fund include:

- County Commission
- County Clerk
- Treasurer
- Auditor
- Collector
- County Counselor
- Memberships
- County Insurance
- Circuit Court
- Drug Court
- Court Reporters
- Prosecuting Attorney
- Child Support
- Juvenile Office & Detention Services
- Public Administrator
- Indigent Care
- Recorder of Deeds
- Building Department
- Registration & Elections
- University of Missouri Extension Center
- Planning & Zoning
- Economic Development
- Emergency Management Agency
- Local Emergency Planning
- Information Technology
- Geographic Information System
- Custodial
- Soil Conservation
- Miscellaneous
- Medical Examiner

GENERAL FUND

	2013 Actual	2014 Budget Revised	2014 Estimated	2015 Adopted Budget
1 Fund Balance, January 1	\$6,080,675	\$6,563,513	\$6,563,513	\$6,408,716
2				
3 Projected Revenues	12,254,734	11,437,856	11,490,597	11,900,701
4				
5 Operating Expenditures	(8,810,463)	(9,171,188)	(8,826,620)	(9,516,121)
6				
7 Revenues Over (Under) Expenditures	3,444,271	2,266,668	2,663,977	2,384,580
8				
9 Other Financing Sources (Uses)				
10 Issuance of Long-term Debt	0	0	0	0
11 Refunding of Long-term Debt	0	0	0	0
12 Transfers In	302,533	632,600	632,600	537,226
13 Transfers Out	(3,263,966)	(3,498,699)	(3,451,373)	(4,180,000)
14 Net Transfers In (Out)	(2,961,433)	(2,866,099)	(2,818,773)	(3,642,774)
15				
16 Fund Balance, December 31	\$6,563,513	\$5,964,082	\$6,408,716	\$5,150,522
17				
18				
19				
20 Appropriated Regular Operations				\$13,696,121
21 Appropriated Emergency Reserve				5,150,522
22 Total Appropriations				\$18,846,643

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
27	100	000	411.100 Property Tax Current	2,491,635	2,501,774	2,501,774	2,459,484
28	100	000	411.150 Pay In Lieu Of Taxes	0	7,000	7,000	0
29	100	000	411.200 Property Tax Delinquent	139,800	121,049	121,049	213,868
30	100	000	411.300 Contra Tax Credit	3,467	0	39	0
31	100	000	411.310 Contra Washington TIF	5,545	0	5,700	5,700
32	100	000	411.320 Contra Phoenix 2	-109,832	-110,000	-131,125	-132,000
33	100	000	412.100 Financial Institution Tax	2,867	1,500	1,500	2,000
34	100	000	412.200 Private Railcar Tax	22,296	20,000	20,000	20,000
35	100	000	415.100 Surtax	41,009	40,000	40,000	40,000
36	100	000	416.100 Collectors Commission/Penalty	217,380	225,000	225,000	225,000
37	100	000	417.100 County Sales Tax	5,321,452	5,300,000	5,400,000	5,500,000
38	100	000	420.150 Conservation Commission	2,610	2,500	2,500	2,500
39	100	000	420.160 Forest Cropland	3,048	3,000	3,000	3,000
40			Total Taxes	8,141,277	8,111,823	8,196,437	8,339,552
41							
42							
43	100	000	431.100 Liquor Licenses	72,172	70,000	70,000	70,000
44	100	000	432.100 Auctioneer Licenses	743	500	500	700
45	100	000	433.100 M & M Business Licenses	2,885	7,500	7,500	7,500
46			Total Licenses	75,801	78,000	78,000	78,200

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2015

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	000	440.001	Cities Readiness Grant Revenue	22,086	0	0	0
2	100	000	440.003	Summer Food Service Revenue	390	0	0	0
3	100	000	441.002	FEMA	56,992	0	0	65,000
4	100	000	441.201	Maternal Child Health Grant	35,328	0	0	0
5	100	000	441.205	Voter Equip. Maint./Security Rev.	26,609	12,464	12,464	0
6	100	000	442.200	Medicare Reimbursement	1,007	0	0	0
7	100	000	442.202	WIC	221,278	0	0	0
8	100	000	442.204	Medicaid Reimbursement	10,570	0	0	0
9	100	000	442.205	School Safety Director Reimburse.	0	0	0	111,069
10	100	000	443.101	Juvenile Diversion Grant	18,160	37,050	37,090	37,090
11	100	000	443.153	Pros. Attny. Victim Asst. Grant	4,407	16,480	16,480	16,480
12	100	000	443.154	Pros. Attny. Violence Grant	32,421	46,350	46,350	46,350
13	100	000	443.202	Core Public Health Grant	227,669	0	0	0
14	100	000	443.210	Child Care Sanitation Inspect. Grt.	6,800	0	0	0
15	100	000	443.213	Bioterrorism Preparedness Grant	114,118	0	0	0
16	100	000	443.214	Basic Support Revenue	25,000	0	0	0
17	100	000	443.500	MERC Training Grant Revenue	15,089	66,010	66,010	50,000
18	100	000	443.501	MERC Funding LEPC	6,817	23,350	23,350	61,020
19	100	000	443.610	Drug Court Fees Reimb.	0	5,000	5,000	5,000
20	100	000	443.612	State Election Grant Revenue	0	10,700	10,700	10,700
21	100	000	444.035	Courts Over/Under Revenue	64	0	0	0
22	100	000	444.040	Fines	64,051	75,000	50,000	50,000
23	100	000	444.050	Jury Fee Reimbursement	3,252	1,700	1,980	2,000
24	100	000	445.101	Juvenile Office Gas/Osage Reimb.	50,833	55,000	55,000	50,000
25	100	000	445.102	Juvenile Det. DYS & Other Reimb.	6,760	5,000	2,938	680
26	100	000	445.201	County Jury Fee Reimbursement	366	0	0	500
27	100	000	446.100	Public Defender Office Reimb.	9,040	0	0	0
				Total Grant Revenue	959,107	354,104	327,362	505,889

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2015

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget	
1	100	000	451.100	County Clerk Fees	2,556	3,100	2,100	2,100
2	100	000	454.100	Collector's 1% Commission	1,089,115	1,100,000	1,100,000	1,110,000
3	100	000	454.101	Collector's Fees/Abstracts	64,599	50,000	50,000	64,500
4	100	000	455.075	Crime Victime 5% Comp. Rev.	1,291	0	458	500
5	100	000	458.200	Circuit Clerk Fees	1,121	1,500	1,500	1,402
6	100	000	459.200	Judicial Fees	61,973	70,000	58,058	65,000
7	100	000	461.200	Prosecuting Attorney Fees	105,396	125,000	95,499	100,000
8	100	000	461.201	Pros. Attny. Tax Collection Fees	6,799	10,000	10,000	10,000
9	100	000	462.200	Child Support IV-D Reimb.	170,101	175,608	175,608	175,608
10	100	000	462.700	Public Administrator Fees	34,807	30,000	40,000	45,000
11	100	000	466.400	Health Services Vital Records	122,829	0	0	0
12	100	000	466.401	Health Services Fees	31,881	0	0	0
13	100	000	466.500	Sanitation Inspection Fees	37,045	0	0	0
14	100	000	466.501	Sanitation School Inspection Fees	963	0	0	0
15	100	000	467.400	Recorder of Deeds Fees	488,255	420,000	413,300	415,000
16	100	000	467.450	Recorder of Deeds Computer	59,409	50,000	53,350	55,000
17	100	000	468.400	Building Department Fees	270,188	275,000	300,000	300,000
18	100	000	469.500	Special Elections	102,734	105,000	105,000	102,000
19	100	000	469.600	Election Salary Reimbursement	8,737	9,000	9,000	8,700
20	100	000	470.500	Planning & Zoning Fees	38,139	35,000	36,500	35,000
21	100	000	470.600	P & Z Recording Fees	3,451	3,000	3,375	3,500
22	100	000	471.500	EMA Misc. Charges For Services	315	0	0	0
23	100	000	472.500	Information Technology Fees	22,723	21,000	21,000	22,000
24	100	000	473.500	Cities Payments For Tax Services	24,259	24,000	24,000	24,000
25				Total Fees/Services Revenue	2,748,686	2,507,208	2,498,748	2,539,310
26								
27								
28	100	000	491.100	Interest-Taxes	30,863	20,000	33,000	31,000
29	100	000	492.100	Interest-Investments	27,039	35,000	5,000	5,000
30	100	000	492.157	COP Reserve Restricted Interest	1	0	0	0
31	100	000	493.050	Insurance Reimbursement	4,800	0	0	0
32	100	000	493.200	Health Dept. Rev. Prior Year	-139,241	0	0	0
33	100	000	493.210	County Funding Health Dept.	23,721	23,721	0	0
34	100	000	494.050	Flood Control Lease Revenue	18,028	18,000	18,000	18,000
35	100	000	494.100	Cable Franchise	164,540	140,000	187,500	187,500
36	100	000	494.150	Verizon Tower Lease Revenue	16,125	15,000	17,250	17,250
37	100	000	494.260	Tourism Revenue	4,000	1,000	300	0
38	100	000	494.275	Veterans Hall of Honor	230	0	0	0
39	100	000	494.285	Poters Field Revenue	3,395	0	0	0
40	100	000	496.100	Sale of Asset	3,120	0	0	0
41	100	000	496.180	Utility Waste Application	195,478	150,000	150,000	200,000
42	100	000	497.100	Miscellaneous Revenue	20,909	25,000	20,000	20,000
43				Total Miscellaneous Revenue	373,008	427,721	431,050	478,750

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2015

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	000	447.150	Reimbursement From Brush Creek	500	0	0	0
2	100	000	498.630	Transfer From Tax Mainenance	50,000	80,000	80,000	54,000
3	100	000	498.640	Transfer From County Wide 911	0	253,144	253,144	124,686
4	100	000	498.655	Transfer From Election Services	2,100	4,200	4,200	4,200
5	100	000	498.680	Transfer From Bad Check Fund	30,000	30,000	30,000	30,000
6	100	000	498.685	Transfer From Municipal Court	219,933	265,256	265,256	324,340
7				Total Transfers	302,533	632,600	632,600	537,226
8								
9								
10	100	000	429.100	Collector's Commission Adjust.	-26,645	-25,000	-25,000	-25,000
11	100	000	429.101	Assessor's WH Adjustment	-16,500	-16,000	-16,000	-16,000
12				Total Adjustments To Revenue	-43,145	-41,000	-41,000	-41,000
13								
14								
15				Total General Fund Revenue	12,557,267	12,070,456	12,123,197	12,437,927

COUNTY COMMISSION

MISSION

The Franklin County Commission is an elected three-member governing body consisting of a First District Commissioner, a Second District Commissioner, and a Presiding Commissioner. The Commission is an executive body of Franklin County operating under guidelines established in the Revised Statutes of the State of Missouri. Within that authority, the Commission enacts ordinances and policies; adopts the annual budget; approves contracts and leases; appoints the Medical Examiner and the County Counselor; approves actual expenditures for each spending agency; acts as liaison with County boards, commissions, and other governmental entities; and, conducts hearings on planning and zoning matters. In addition, the County Commission supervises the operations of Planning and Zoning, Building Department, Grounds and Building Maintenance, Road and Bridge, Economic Development, Health Service, Information Technology, Geographic Information Systems and the Municipal Court. The County Commission is responsible for controlling and managing all property belonging to or purchased by the County.

2014 ACCOMPLISHMENTS

- Obtained funding for Bend Road Bridge replacement.
- Parking expansion started.
- Remodeled former probate to house maintenance equipment.

2015 OBJECTIVES

- Start Bend Road Bridge construction.
- Determine if old Bend Road Bridge will be demolished.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

COUNTY COMMISSION

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Presiding Commissioner	1.0	1.0	1.0	0.0
2nd District Commissioner	1.0	1.0	1.0	0.0
1st District Commissioner	1.0	1.0	1.0	0.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
COUNTY COMMISSION**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	105	611.100	Regular Wages	194,756	197,585	197,585	203,514
2	100	105	613.100	FICA	13,257	15,115	15,115	15,569
3	100	105	614.100	Retirement-LAGERS	28,623	35,565	35,565	35,411
4	100	105	617.100	Life Insurance	134	144	144	144
5	100	105	617.200	Health Insurance	25,426	28,685	28,685	31,473
6	100	105	617.300	Dental Insurance	1,002	1,077	1,077	1,109
7	100	105	617.400	Vision Insurance	330	360	360	355
8				Total Personnel Services	263,528	278,531	278,531	287,575
9								
10								
11	100	105	623.100	Telephone	3,312	3,273	3,273	3,600
12	100	105	626.100	Maintenance & Repairs	3,886	1,200	1,200	1,500
13	100	105	632.200	Contractual Services	3,023	1,251	1,251	0
14				Total Services	10,221	5,724	5,724	5,100
15								
16								
17	100	105	651.100	Office Supplies	1,006	1,400	1,400	1,500
18	100	105	652.100	Mileage/Fuel (Presiding)	145	2,000	2,000	2,000
19	100	105	652.101	Mileage/Fuel (1st District)	33	2,500	2,500	2,500
20	100	105	652.102	Mileage/Fuel (2nd District)	2,836	1,500	1,500	2,500
21	100	105	655.100	Business Expense	2,715	3,500	3,500	4,000
22				Total Supplies & Other	6,735	10,900	10,900	12,500
23								
24								
25	100	105	687.100	Office Equipment	0	676	676	1,500
26				Total Capital Outlay	0	676	676	1,500
27								
28								
29				COUNTY COMMISSION				
30				TOTAL EXPENDITURES	280,484	295,831	295,831	306,675

COUNTY CLERK

MISSION

The Administrative Department of the County Clerk's Office is responsible for many things. Below is a brief list:

- Management of County general ledger
- Accounts Receivable
- Accounts Payable
- Payroll & Human Resources
- Secretary to the County Commission, Custodian of Records
- Secretary to Board of Equalization
- Grant monitoring
- Notary Commissions, Liquor Licenses, Auctioneer Licenses

Throughout the year the Clerk's Office prepares the County Financial Statement for publication, gathers information for yearly audit, gathers data necessary for setting tax rates, monitors special funds on behalf of the Commission, and many other duties.

2014 ACCOMPLISHMENTS

- The Clerk's office, along with the Auditor and Treasurers offices have made the conversion to the new general ledger software.
- We are implementing more in depth safeguarding procedures between the three departments using the functions of the new software.

2015 OBJECTIVES

- Continue to learn more about the new general ledger software.

BUDGET HIGHLIGHTS

The amount budgeted for postage has been increased from \$3,200 in 2014 to \$6,000 for 2015. The budget for personnel services has increased by \$42,867 for 2015. This is due to the COLA increases in this department ranging from 8% to 25%.

COUNTY CLERK

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Elected Official - County Clerk	1.0	1.0	1.0	0.0
Chief Deputy Clerk	1.0	1.0	1.0	0.0
Assistant Chief Deputy/ Accounts Receivable Clerk	1.0	1.0	1.0	0.0
Payroll/Human Resource Clerk	1.0	1.0	1.0	0.0
Accounts Payable Clerk	1.0	1.0	1.0	0.0
Clerk/Receptionist	1.0	1.0	1.0	0.0
Minutes Clerk	1.0	1.0	1.0	0.0
	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
COUNTY CLERK**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	110	611.100	Regular Wages	241,935	248,200	248,200	275,425
2	100	110	611.200	Overtime Wages	0	200	200	200
3	100	110	613.100	FICA	16,650	19,003	19,003	21,085
4	100	110	614.100	Retirement-LAGERS	41,855	44,712	44,712	47,959
5	100	110	617.100	Life Insurance	319	340	340	336
6	100	110	617.200	Health Insurance	53,509	52,955	59,850	63,209
7	100	110	617.300	Dental Insurance	2,512	2,512	2,616	2,588
8	100	110	617.400	Vision Insurance	827	840	861	827
9				Total Personnel Services	357,607	368,762	375,782	411,629
10								
11								
12	100	110	623.100	Telephone	2,988	3,050	1,380	1,874
13	100	110	624.100	Postage & Freight	630	3,200	3,200	6,000
14	100	110	625.100	Rent & Leases	1,668	0	0	0
15	100	110	626.100	Maintenance & Repairs	6,661	13,300	13,300	13,300
16	100	110	628.100	Bonds	0	0	0	200
17	100	110	631.100	Advertising	7,596	6,000	4,000	6,000
18	100	110	632.200	Contractual Services	59,508	58,900	56,075	57,852
19				Total Services	79,051	84,450	77,955	85,226
20								
21								
22	100	110	651.100	Office Supplies	2,710	3,200	3,000	3,500
23	100	110	652.100	Mileage	30	250	250	250
24	100	110	653.100	Books & Publications	0	300	300	300
25	100	110	655.100	Business Expense	0	100	100	100
26	100	110	656.100	Printing & Binding	483	1,200	208	1,050
27				Total Supplies & Other	3,223	5,050	3,858	5,200
28								
29	100	110	687.100	Office Equipment	0	0	0	0
30				Total Capital Outlay	0	0	0	0
31								
32								
33				COUNTY CLERK				
34				TOTAL EXPENDITURES	439,881	458,262	457,595	502,055

TREASURER

MISSION

The duties of the Treasurer's office are:

- To receive and safely keep the revenues and other public monies of the County.
- To invest surplus funds.
- To distribute the monies collected to the proper recipients.
- To report balanced books.

2014 ACCOMPLISHMENTS

- Moved all County bank accounts to the financial institution we currently are under contract with.
- Began using remote deposit capture to electronically send all non-cash items to the bank for deposit.
- Began using positive pay.
- Password protected electronically applied signatures on checks.

2015 OBJECTIVES

- Continue working on our procedural manual.
- Continue to work with the financial software company to implement the revenue management module.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

TREASURER

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Elected Official - Treasurer	1.0	1.0	1.0	0.0
Deputy Treasurer	0.5	0.5	0.5	0.0
	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
TREASURER**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	115	611.100	Regular Wages	66,254	67,216	67,216	69,233
2	100	115	612.100	Part-time Wages	18,315	19,269	19,269	19,844
3	100	115	613.100	FICA	6,176	6,616	6,616	6,814
4	100	115	614.100	Retirement-LAGERS	12,918	15,567	15,567	15,499
5	100	115	617.100	Life Insurance	48	48	48	48
6	100	115	617.200	Health Insurance	8,993	8,995	8,995	9,870
7	100	115	617.300	Dental Insurance	359	359	359	370
8	100	115	617.400	Vision Insurance	118	120	120	119
9				Total Personnel Services	<u>113,181</u>	<u>118,190</u>	<u>118,190</u>	<u>121,797</u>
10								
11								
12	100	115	623.100	Telephone	729	1,000	1,000	1,000
13	100	115	624.100	Postage & Freight	92	120	120	120
14	100	115	626.100	Maintenance & Repairs	0	600	600	600
15	100	115	628.100	Bonds	4,122	0	0	0
16	100	115	632.200	Contractual Services	420	700	420	420
17	100	115	634.100	Training	691	1,200	1,200	1,300
18				Total Services	<u>6,054</u>	<u>3,620</u>	<u>3,340</u>	<u>3,440</u>
19								
20								
21	100	115	651.100	Office Supplies	459	640	640	640
22	100	115	652.100	Mileage	378	860	1,140	1,140
23	100	115	656.100	Printing & Binding	0	300	300	300
24				Total Supplies & Other	<u>837</u>	<u>1,800</u>	<u>2,080</u>	<u>2,080</u>
25								
26	100	115	687.100	Office Equipment	1,772	0	0	1,000
27				Total Capital Outlay	<u>1,772</u>	<u>0</u>	<u>0</u>	<u>1,000</u>
28								
29								
30				TREASURER				
31				TOTAL EXPENDITURES	121,844	123,610	123,610	128,317

AUDITOR

MISSION

The Franklin County Auditor is an elected official which serves as the County's chief financial and budget officer. As budget officer, the County Auditor is responsible for preparing and publishing the final budget document. In addition, the County Auditor reviews and certifies approximately 7,000 purchase requisitions and purchase orders each year ensuring budgetary compliance. The Auditor's office audits daily receipts and deposits along with monthly reports from various departments. Throughout the year, we compile information for the external audit and work closely with the external auditing group when preparing the Comprehensive Annual Financial Report. The office conducts an annual physical inventory of the County assets and maintains the fixed asset ledger.

2014 ACCOMPLISHMENTS

- Achieved the Distinguished Budget Presentation Award for the 2014 budget.
- Achieved the Certificate of Achievement for Excellence in Financial Reporting for the 2013 Comprehensive Annual Financial Report.

2015 OBJECTIVES

- Achieve the Distinguished Budget Presentation Award for the 2015 budget.
- Achieve the Certificated of Achievement for Excellence in Financial Reporting for the 2014 Comprehensive Annual Financial Report.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

COUNTY AUDITOR

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Elected Official - Auditor	1.0	1.0	1.0	0.0
Deputy Auditor	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
AUDITOR**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	120	611.100	Regular Wages	101,790	103,851	103,851	106,967
2	100	120	613.100	FICA	7,141	7,945	7,945	7,945
3	100	120	614.100	Retirement-LAGERS	17,610	18,693	18,693	18,612
4	100	120	617.100	Life Insurance	96	96	96	96
5	100	120	617.200	Health Insurance	17,986	17,990	17,990	14,937
6	100	120	617.300	Dental Insurance	718	718	718	740
7	100	120	617.400	Vision Insurance	236	240	240	240
8				Total Personnel Services	145,577	149,533	149,533	149,537
9								
10								
11	100	120	623.100	Telephone	1,056	1,200	1,200	1,200
12	100	120	624.100	Postage & Freight	15	50	25	50
13	100	120	626.100	Maintenance & Repairs	423	600	600	600
14	100	120	628.100	Bonds	0	0	0	250
15	100	120	632.200	Contractual Services	826	860	860	860
16	100	120	634.100	Training	518	1,250	350	1,150
17				Total Services	2,838	3,960	3,035	4,110
18								
19								
20	100	120	651.100	Office Supplies	1,199	1,200	1,200	1,200
21	100	120	652.100	Mileage	33	150	0	150
22	100	120	654.100	Memberships	640	650	650	650
23	100	120	656.100	Printing & Binding	808	1,100	1,154	1,200
24				Total Supplies & Other	2,680	3,100	3,004	3,200
25								
26	100	120	687.100	Office Equipment	0	1,000	0	1,000
27				Total Capital Outlay	0	1,000	0	1,000
28								
29								
30				AUDITOR				
31				TOTAL EXPENDITURES	151,095	157,593	155,572	157,847

TRANSFERS TO ASSESSMENT

MISSION

This department was created under the General Fund to account for the transfers from the General Fund to the Assessment Fund in support of their operations.

BUDGET HIGHLIGHTS

\$600,000 is budget to be transferred from the General Fund to the Assessment Fund in 2015. This transfer is to establish an adequate fund balance.

**GENERAL FUND EXPENDITURES
TRANSFERS TO
ASSESSOR REAL ESTATE**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 100	125	690.300	Transfers	0	215,220	0	600,000

COUNTY COLLECTOR

MISSION

This office is responsible for billing, collecting, and disbursement of Real Estate, Personal Property, Railroad and Utility Taxes, Merchants and Manufacturer Licenses, Auctioneer Licenses, Berger and Labadie Levee Districts, Forest Crop Lands, and Missouri Department of Conservation.

Other responsibilities include protested taxes, TIFs, CIDS, Class Action Suits, BOEs, Court Orders, NPB's, additions, abatements, refunds, surtax disbursement. Collecting up to five years of delinquent taxes, calculating interest and penalties, assessor's and collector's commissions, assessor's fund, collector's funds, retirement funds, clerk fees, collector fees, tax sale fees, bankruptcies, reinstatements for bad checks, and sending certified letters to anyone paying taxes with a bad check. The Collector's office balances all cash drawers at windows for collections, and credit card transactions on a daily basis. This office works up deposits on checks and money collected, running daily journals and submitting daily reports to the auditor. All of this is part of the collection and disbursement of taxes which is done monthly. Customer service for taxpayers entails waiting on hundreds of taxpayers at the windows and by telephone, answering hundreds of questions and complaints daily pertaining to their values, the amount of their tax bills, deeds, why they are being taxed, questions too numerous to mention. Issue non-assessment cards for new purchases on vehicles. We also make hundreds of duplicate copies of paid personal property tax receipts monthly.

2014 ACCOMPLISHMENTS

- Implemented online payments by credit card, debit card and electronic checks.
- Payments made online increased from 2012 collections of \$653,334 to 2013 collections of \$708,679 to 2014 (January – July) collections of \$374,148.
- Implemented Remote Capture Deposit which allows us to electronically deposit all manual checks by internet to the bank without having to take check deposits to the bank. This puts monies into our account much faster.

2015 OBJECTIVES

- Computer programming needs to be designed and implemented to meet the direction of the external audit to allow us to electronically make corrections to erroneously and mistaken tax bills.

BUDGET HIGHLIGHTS

The bonds budget has been increased from \$0 in 2014 to \$10,000 in 2015. This is due to the recent bonding of employees in the Collector's office. The budget for postage has been increased by \$5,000 due to an anticipated increase in the price of postage. Also, with the implementation of the new partial payment of taxes, an increased number of receipts are expected to be mailed.

COUNTY COLLECTOR

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Elected Official - Collector of Revenue	1.0	1.0	1.0	0.0
Chief Deputy Collector	1.0	1.0	0.0	(1.0)
Assistant Chief Deputy Collector	1.0	1.0	1.0	0.0
Collections/Billing Clerk	1.0	1.0	2.0	1.0
Seasonal Collections/Billing Clerks	1.0	1.0	1.0	0.0
Collector Specialist/Tax Sale Bidders	3.0	3.0	3.0	0.0
	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>0.0</u>

The chief deputy collector position was replaced with a collections/billing clerk position.

**GENERAL FUND EXPENDITURES
COLLECTOR**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	135	611.100	Regular Wages	205,989	244,062	244,062	251,806
2	100	135	612.100	Part-time Wages	43,519	31,415	31,415	32,358
3	100	135	613.100	FICA	18,150	21,074	21,074	21,739
4	100	135	614.100	Retirement-LAGERS	35,478	43,931	43,931	43,814
5	100	135	615.100	Unemployment	1,693	2,175	2,175	5,000
6	100	135	617.100	Life Insurance	238	384	384	336
7	100	135	617.200	Health Insurance	30,153	42,545	42,545	35,205
8	100	135	617.300	Dental Insurance	2,153	2,511	2,511	2,588
9	100	135	617.400	Vision Insurance	708	840	840	827
10				Total Personnel Services	338,081	388,937	388,937	393,673
11								
12								
13	100	135	623.100	Telephone	9,917	10,500	8,042	10,000
14	100	135	624.100	Postage & Freight	74,563	78,000	78,000	78,000
15	100	135	625.100	Rent & Leases	1,909	1,000	1,000	1,000
16	100	135	626.100	Maintenance & Repairs	882	2,000	2,000	2,000
17	100	135	628.100	Bonds	0	0	0	10,000
18	100	135	629.100	Other Professional Services	25,452	42,897	42,897	45,000
19	100	135	631.100	Advertising	6,176	6,800	6,600	6,800
20	100	135	632.200	Contractual Services	443	325	325	325
21	100	135	634.100	Training	550	550	600	600
22				Total Services	119,892	142,072	139,464	153,725
23								
24								
25	100	135	651.100	Office Supplies	4,394	5,000	5,000	5,000
26	100	135	652.100	Mileage	1,358	1,400	1,400	1,400
27	100	135	653.100	Books & Publications	76	150	150	150
28	100	135	655.100	Business Expense	684	1,000	1,000	1,000
29	100	135	656.100	Printing & Binding	43,055	41,500	41,500	48,000
30				Total Supplies & Other	49,567	49,050	49,050	55,550
31								
32								
33				COLLECTOR				
34				TOTAL EXPENDITURES	507,540	580,059	577,451	602,948

COUNTY COUNSELOR

MISSION

The office of the County Counselor represents and advises all departments of County government on matters pertaining to civil law. County Counselor provides advice and opinions on all matters referred to it by the County Commission or other County offices.

2014 ACCOMPLISHMENTS

- In conjunction with the Planning and Zoning department, finalized necessary amendments to Unified Land Use Regulations.
- Prevailed in the lawsuit regarding appointments of assistant county counselors.
- Prevailed in BOZA hearing regarding appeal filed by the Labadie Environmental Organization.
- Implemented purchasing process policy.

2015 OBJECTIVES

- Looking forward to successful resolution of the lawsuit involving the landfill regulations and the lawsuit pertaining to the Municipal Court.
- Successful resolution of pending litigation: Missouri Natural Gas, LL Enterprises and Climate Express, & Chene Creek.
- Work with elected officials and employees to foster better working relationships.

BUDGET HIGHLIGHTS

The 2015 budget provides for an additional \$10,000 in legal fees under contractual services.

COUNTY COUNSELOR

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
County Counselor	1.0	1.0	1.0	0.0
Counselor Secretary	0.5	0.5	0.5	0.0
	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
COUNTY COUNSELOR**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>	
1	100	140	611.100	Regular Wages	115,000	118,450	118,450	118,450
2	100	140	612.100	Part-time Wages	16,782	18,293	18,293	18,293
3	100	140	613.100	FICA	9,488	10,461	10,461	10,461
4	100	140	614.100	Retirement-LAGERS	22,038	24,614	24,614	24,614
5	100	140	617.100	Life Insurance	48	48	48	48
6	100	140	617.200	Health Insurance	10,406	10,410	10,410	11,421
7	100	140	617.300	Dental Insurance	359	359	359	370
8	100	140	617.400	Vision Insurance	118	120	120	119
9				Total Personnel Services	174,239	182,755	182,755	183,776
10								
11								
12	100	140	623.100	Telephone	330	350	350	350
13	100	140	624.100	Postage & Freight	17	150	150	150
14	100	140	632.200	Contractual Services	349	10,000	17,000	20,000
15	100	140	634.100	Training	223	700	450	799
16				Total Services	919	11,200	17,950	21,299
17								
18								
19	100	140	651.100	Office Supplies		700	600	1,000
20				Total Supplies & Other	0	700	600	1,000
21								
22								
23								
24				COUNTY COUNSELOR				
25				TOTAL EXPENDITURES	175,158	194,655	201,305	206,075

MEMBERSHIPS

MISSION

This budget was created for payment of the various membership dues for the County. The 2015 budget provides for memberships to National Association of Counties, East-West Gateway Coordinating Council, Regional Chamber and Growth Association, Mid East Area Agency on Aging and Missouri Association of Counties.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

**GENERAL FUND EXPENDITURES
MEMBERSHIPS**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 100	141	654.100	Memberships	42,821	47,500	47,500	47,500

GENERAL FUND EMERGENCY APPROPRIATIONS

MISSION

This budget was created to appropriate the estimated unassigned fund balance in the General Fund as emergency reserves.

BUDGET HIGHLIGHTS

Appropriations to this department fluctuate from year to year depending on the estimated unassigned fund balance for the General Fund. The estimated unassigned fund balance for 2015 for the General Fund is \$5,150,522. It is unlikely that these funds will be used.

GENERAL FUND EXPENDITURES
EMERGENCY APPROPRIATIONS

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 100	142	632.200	Contractual Services	0	5,736,068	0	5,150,522

COUNTY INSURANCE

MISSION

This budget was created to pay for the County's insurance premiums for workman's compensation and MOPERM.

BUDGET HIGHLIGHTS

There were no significant changes to this budget.

**GENERAL FUND EXPENDITURES
COUNTY INSURANCE**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	144	616.100	Workman's Compensation	39,619	55,000	55,000	55,000
2	100	144	627.100	Insurance	184,119	190,000	190,000	190,000
3								
4				COUNTY INSURANCE				
5				TOTAL EXPENDITURES	223,738	245,000	245,000	245,000

CIRCUIT COURT

MISSION

Duties of the Judicial Staff include handling all types of litigation, including felony cases, traffic and misdemeanor cases, domestic and civil lawsuits and landlord/tenant cases. We also summon and qualify prospective jurors and grand jurors, schedule courtrooms and dockets.

2014 ACCOMPLISHMENTS

Heard cases and rendered judgments in various types of cases, disposing of thousands of cases.

2015 OBJECTIVES

- To continue to render fair and just decisions in the court cases brought before the bench.
- To continue to process cases in a timely manner.

BUDGET HIGHLIGHTS

Due to more jury trials in the recent years, contractual services have been increased by \$5,000.

Business expense has been increased by \$3,000 to cover the costs of the data plan for the Judges' iPads.

Office equipment has been decreased by \$8,000 to offset the increases in contractual services and business expense.

**GENERAL FUND EXPENDITURES
CIRCUIT COURT**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	250	621.100	Legal Fees	0	2,500	0	2,500
2	100	250	623.100	Telephone	5,861	6,000	3,500	6,000
3	100	250	624.100	Postage & Freight	3,361	3,675	3,500	3,675
4	100	250	626.100	Maintenance & Repairs	2,066	10,000	8,500	10,000
5	100	250	632.200	Contractual Services	34,686	30,000	33,000	35,000
6	100	250	634.100	Training	782	6,200	1,500	6,200
7				Total Services	46,756	58,375	50,000	63,375
8								
9								
10	100	250	651.100	Office Supplies	1,138	1,500	1,500	1,500
11	100	250	652.100	Mileage	0	750	200	500
12	100	250	653.100	Books & Publications	956	2,400	1,500	2,400
13	100	250	654.100	Memberships	1,220	1,800	2,050	2,050
14	100	250	655.100	Business Expense	113	500	500	3,500
15	100	250	656.100	Printing & Binding	526	675	675	675
16				Total Supplies & Other	3,953	7,625	6,425	10,625
17								
18	100	250	687.100	Office Equipment	65,247	85,400	40,000	77,400
19				Total Capital Outlay	65,247	85,400	40,000	77,400
20								
21								
22				CIRCUIT COURT				
23				TOTAL EXPENDITURES	115,956	151,400	96,425	151,400

DRUG COURT/DWI COURT

MISSION

The Court Alternative Program (Drug Court/DWI Court) is a court-supervised, comprehensive, treatment program for non-violent felony offenders. The main focus of CAP is to assist the participant in becoming a sober, productive member of society. Regular court appearances, attendance at treatment sessions and meetings with the probation case manager are required. In addition, the program requires: random drug/alcohol testing, attendance at support group meetings, stable employment, and financial responsibility.

2014 ACCOMPLISHMENTS

- Team participated in continuing education and training.
- Maintained participant numbers.
- Initiated evidence-based practices into the program.

2015 OBJECTIVES

- Secure additional outside funding sources.
- Maintain or improve graduation rate and recidivism rate.

BUDGET HIGHLIGHTS

There are no significant changes to this budget. All expenses in miscellaneous other are reimbursed by state grant funds.

**GENERAL FUND EXPENDITURES
DRUG COURT**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	253	623.100	Telephone	396	600	230	350
2	100	253	624.100	Postage & Freight	188	300	200	300
3	100	253	626.100	Maintenance & Repairs	0	0	0	0
4	100	253	634.100	Training	450	700	450	700
5				Total Services	1,034	1,600	880	1,350
6								
7								
8	100	253	651.100	Office Supplies	0	500	300	400
9	100	253	652.100	Mileage	176	350	200	300
10	100	253	653.100	Books & Publications	0	200	200	200
11	100	253	654.100	Memberships	0	0	0	0
12	100	253	655.100	Business Expense	0	0	0	0
13	100	253	656.100	Printing & Binding	163	350	200	350
14	100	253	661.100	Miscellaneous Other	0	5,000	0	5,000
15				Total Supplies & Other	339	6,400	900	6,250
16								
17	100	253	687.100	Office Equipment	0	500	0	900
18				Total Capital Outlay	0	500	0	900
19								
20								
21				DRUG COURT				
22				TOTAL EXPENDITURES	1,373	8,500	1,780	8,500

CIRCUIT CLERK

MISSION

The Franklin County Circuit Clerk's Office provides services to the general public regarding the filing of civil lawsuits, case processing of civil lawsuits, case processing of criminal lawsuits, the collection of fines and court costs, record preservation and any other service related to the cases filed in the Franklin County Circuit Court.

2014 ACCOMPLISHMENTS

- Successfully transitioned to an electronic-file court. All attorneys who practice in the Franklin County Circuit Courts now e-file all pleadings.
- Provided courteous and efficient service to the general public and litigants.

2015 OBJECTIVES

- In order to provide courteous and efficient assistance to those we serve, we endeavor to maintain happy, productive employees.
- We strive to apply thorough cross-training in order to ensure the efficiency of the office.

BUDGET HIGHLIGHTS

Due to the transition to the electronic-file court, this departmental budget has been reduced by \$15,240 from the prior year.

**GENERAL FUND EXPENDITURES
CIRCUIT CLERK**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	270	611.100	Regular Wages	0	0	0	0
2	100	270	612.100	Part-time Wages	0	0	0	0
3	100	270	613.100	FICA	0	0	0	0
4	100	270	614.100	Retirement-LAGERS	0	0	0	0
5	100	270	615.100	Unemployment	0	0	0	0
6	100	270	617.100	Life Insurance	0	0	0	0
7	100	270	617.200	Health Insurance	0	0	0	0
8	100	270	617.300	Dental Insurance	0	0	0	0
9	100	270	617.400	Vision Insurance	0	0	0	0
10				Total Personnel Services	0	0	0	0
11								
12								
13	100	270	623.100	Telephone	13,358	16,000	8,032	13,000
14	100	270	624.100	Postage & Freight	23,639	28,000	14,000	20,000
15	100	270	626.100	Maintenance & Repairs	5,713	7,250	6,704	8,250
16	100	270	634.100	Training	0	0	0	0
17				Total Services	42,710	51,250	28,736	41,250
18								
19								
20	100	270	651.100	Office Supplies	21,145	40,290	13,000	35,000
21	100	270	652.100	Mileage	458	600	600	650
22	100	270	653.100	Books & Publications	225	500	500	500
23				Total Supplies & Other	21,828	41,390	14,100	36,150
24								
25	100	270	687.100	Office Equipment	10,231	35,260	3,050	35,260
26				Total Capital Outlay	10,231	35,260	3,050	35,260
27								
28				CIRCUIT CLERK				
29				TOTAL EXPENDITURES	74,769	127,900	45,886	112,660

COURT REPORTERS

MISSION

The official court reporters are responsible for preserving the record of all cases for the information of the court, jury and parties for the division to which they are assigned. The court reporter is an officer of the court and provides transcripts upon request to the judges, the attorneys, the parties and the general public.

2014 ACCOMPLISHMENTS

- The members of this department have attended all sessions of their court, preserving the record.
- The members of this department have prepared and delivered all requested transcripts in a timely manner.

2015 OBJECTIVES

The members of this department will:

- Attend all sessions of their court.
- Fill in for one another when needed.
- Preserve the record in accordance with all applicable statutes and court rules.
- Continue to prepare and deliver all requested transcripts in a timely manner.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

**GENERAL FUND EXPENDITURES
COURT REPORTERS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	275	623.100	Telephone	355	400	400	400
2	100	275	624.100	Postage & Freight	140	100	75	100
3	100	275	626.100	Maintenance & Repairs	1,290	1,550	1,550	1,550
4	100	275	634.100	Training	450	450	450	450
5				Total Services	<u>2,235</u>	<u>2,500</u>	<u>2,475</u>	<u>2,500</u>
6								
7								
8	100	275	651.100	Office Supplies	341	900	800	800
9	100	275	654.100	Memberships	555	810	810	810
10				Total Supplies & Other	<u>896</u>	<u>1,710</u>	<u>1,610</u>	<u>1,610</u>
11								
12	100	275	687.100	Office Equipment	0	0	0	0
13				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14								
15								
16				COURT REPORTERS				
17				TOTAL EXPENDITURES	3,131	4,210	4,085	4,110

PROSECUTING ATTORNEY

MISSION

The Franklin County Prosecuting Attorney's Office strives to uphold the laws of the State of Missouri with integrity, while maintaining the utmost fairness to the citizens it is sworn to protect.

2014 ACCOMPLISHMENTS

- Efficiently and successfully prosecuted an increase from 2013 in the felony caseload in 2014.
- Efficiently processed and reviewed a 5% increase from 2013 in the number of reports submitted to this office by Franklin County Law Enforcement Agencies in 2014.
- Will provide victim services to over 800 victims this year.
- Received for the eleventh year the STOP Violence Against Women Grant that has allowed our office to continue to enhance our ability to successfully prosecute domestic violence cases. The domestic violence unit will process approximately 500 warrant applications in the year 2014.
- Implemented a seventeenth Franklin County Grand Jury.
- Continued and expanded the Regional Child Advocacy Center for the interviewing of child victims in abuse cases.
- Participated in quarterly review of all children that are interviewed through the Child Advocacy Center.
- Continued and expanded the Franklin County Drug Court. This program shows these people how to stay off drugs, thus saving the State over \$90,000 in incarceration fees without any cost to the County. The cost of a defendant being in drug court is one-third of the cost compared to the person being in the Department of Corrections.
- Participated in Drug Court graduations which are held three times a year.
- Implemented DWI Court for the sixth year. This program helps to get felony DWI offenders out of the County jail, thus saving the County thousands of dollars. The program also helps the offenders be able to retain their license earlier, therefore allowing them to be more productive citizens.
- Currently working on expanding the DWI Court to include misdemeanor offenders with the purpose of reducing the number of repeat DWI offenders.
- The Prosecuting Attorney's office is responsible for supplying the books to the participants of the Moral Recognition Therapy program – which is a required program of all Treatment Court participants.
- Continue to offer the MIP program which is intended to reduce the underage drinking that occurs in Franklin County. In the MIP program, the offender signs an agreement that they will complete the Youth Alcohol and Drug Education Seminar and complete ten hours of community service, along with several other stipulations.

- Prepared and presented training seminars for law enforcement agencies to keep them updated on case law and legal procedures.
- Have successfully made our office completely paperless. Therefore somewhat reducing the costs for office supplies and postage in our budget. All communication from this office to defense attorneys and court is done electronically.
- Developing and implementing a supervisory treatment program for persons charged with Class A misdemeanor DWIs. This need is recognized after learning that the majority of persons charged with a DWI will never get a second or subsequent DWI. However, of those individuals that are charged with a second DWI, the majority of those persons will receive a third (which is a felony) DWI and possibly subsequent DWIs. The Prosecuting Attorney's office recognizes the extreme danger the offenders pose to the community. By attempting to intervene and provide treatment at the critical phase of the second time DWI, we are attempting to prevent any further contact between the offender and the criminal justice system and keep the community safe. The Prosecuting Attorney's office will work closely with the designated treatment provider and supervising agency to ensure program quality.

2015 OBJECTIVES

To continue to effectively and efficiently prosecute all crimes committed in Franklin County under this jurisdiction, so as to serve and help protect the citizens of Franklin County.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

PROSECUTING ATTORNEY

PERSONNEL DETAIL

Position Title	2013	Budgeted	Budgeted	2014-2015 Change
	Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	
Prosecuting Attorney	1.0	1.0	1.0	0.0
Assistant Prosecuting Attorney	0.0	0.0	1.0	1.0
Assistant Prosecuting Attorney/ Felony Asst.	1.0	1.0	0.0	(1.0)
Assistant Prosecuting Attorney/ Managing	1.0	1.0	1.0	0.0
Asst. Prosecuting Attorney/ Misdemeanor/Felony/Civil	2.0	2.0	2.0	0.0
Asst. Prosecuting Attorney/ Traffic/Misdemeanor/Appeal	2.0	2.0	2.0	0.0
Assistant Prosecuting Attorney/ Traffic/Misdemeanor/Research	1.0	1.0	1.0	0.0
Chief Investigator	1.0	1.0	1.0	0.0
Criminal Investigator	1.0	1.0	1.0	0.0
Director of Legal Services	1.0	1.0	1.0	0.0
Assistant Director of Legal Services	0.0	0.0	1.0	1.0
Office Manager	1.0	1.0	1.0	0.0
Victim Advocate	1.0	1.0	1.0	0.0
Bookkeeper/Restitution Assistant	1.0	1.0	1.0	0.0
Legal Secretary	3.0	3.0	2.0	(1.0)
Legal Secretary Check Collector	1.0	1.0	1.0	0.0
Legal Secretary Division VI Traffic	1.0	1.0	1.0	0.0
Legal Secretary Division VII Traffic	1.0	1.0	1.0	0.0
	20.0	20.0	20.0	0.0

A legal secretary position was replaced with the position of assistant director of legal services.

The assistant prosecuting attorney/legal asst. resigned and a position of assistant prosecuting attorney was filled.

**GENERAL FUND EXPENDITURES
PROSECUTING ATTORNEY**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	280	611.100	Regular Wages	856,682	902,262	904,103	929,706
2	100	280	612.100	Part-time Wages	1,016	8,232	8,232	8,479
3	100	280	613.100	FICA	60,928	70,055	70,055	71,771
4	100	280	614.100	Retirement-LAGERS	143,273	163,354	163,354	161,769
5	100	280	615.100	Unemployment	0	5,260	5,260	5,300
6	100	280	617.100	Life Insurance	919	960	960	960
7	100	280	617.200	Health Insurance	135,778	142,420	142,420	143,175
8	100	280	617.300	Dental Insurance	6,997	7,176	7,176	7,392
9	100	280	617.400	Vision Insurance	2,303	2,400	2,400	2,362
10				Total Personnel Services	1,207,896	1,302,119	1,303,960	1,330,914
11								
12								
13	100	280	623.100	Telephone	10,250	9,000	7,100	8,000
14	100	280	624.100	Postage & Freight	5,000	4,540	3,100	3,500
15	100	280	626.100	Maintenance & Repairs	8,043	10,000	9,500	10,000
16	100	280	628.110	Bonds	176	300	200	300
17	100	280	632.200	Contractual Services	79,441	72,850	76,300	72,600
18				Total Services	102,910	96,690	96,200	94,400
19								
20								
21	100	280	651.100	Office Supplies	5,402	5,500	5,000	5,000
22	100	280	652.100	Mileage	1,673	2,000	2,250	2,250
23	100	280	653.100	Books & Publications	2,654	500	1,200	1,200
24	100	280	654.100	Memberships	4,300	4,760	4,760	5,100
25	100	280	655.100	Business Expense	6,099	7,000	7,000	9,100
26				Total Supplies & Other	20,128	19,760	20,210	22,650
27								
28								
29	100	280	685.100	Vehicles	23,195	0	0	0
30	100	280	687.100	Office Equipment	1,580	0	0	0
31				Total Capital Outlay	24,775	0	0	0
32								
33								
34				PROSECUTING ATTORNEY				
35				TOTAL EXPENDITURES	1,355,709	1,418,569	1,420,370	1,447,964

CHILD SUPPORT

MISSION

The Child Support office receives cases from the state child support office to prosecute through the court system. These cases include enforcement of an existing child support order or obtaining a paternity and child support order.

2014 ACCOMPLISHMENTS

- Franklin County child support collections should exceed \$9.7 million total collected in the year 2014.
- The State of Missouri Child Support Enforcement Division conducts a compliance audit from the MACSS (Missouri Automated Child Support System) computer system and the Franklin County Child Support Division was in compliance in the last several audits. The information our staff enters on the computer system on every case handled will determine if we have fully complied with federal and state regulatory performance standards as well as cooperative agreement requirements. The Franklin County Child Support Division has passed every audit in the past and we anticipate similar compliance ratings on future audits. By passing the audit, the County qualifies for allowable incentive and reimbursement monies.
- Due to budget restructuring by a new state director, our staff was cut by 60% in 2013. Although we are left with two full time staff, we have restructured and streamlined the technique which cases are handled. Since the state budget was drastically cut in 2012, Franklin County child support collections have increased 5% in 2012 and 8% in 2013.

2014 OBJECTIVES

Every child has a right to receive support from both parents even if the parents are divorced, separated or never married. The Child Support Division of the Prosecuting Attorney's Office will continue to help families get the support they need.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

CHILD SUPPORT

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Child Support Administrator	1.0	1.0	1.0	0.0
Child Support Investigator	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
CHILD SUPPORT**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	282	611.100	Regular Wages	75,646	76,617	76,617	78,910
2	100	282	613.100	FICA	5,490	5,861	5,861	6,037
3	100	282	614.100	Retirement-LAGERS	13,038	13,791	13,791	13,730
4	100	282	615.100	Unemployment	0	0	0	0
5	100	282	617.100	Life Insurance	96	240	240	96
6	100	282	617.200	Health Insurance	9,233	9,240	9,240	10,134
7	100	282	617.300	Dental Insurance	718	1,794	1,794	740
8	100	282	617.400	Vision Insurance	236	600	600	237
9				Total Personnel Services	104,457	108,143	108,143	109,884
10								
11								
12	100	282	623.100	Telephone	2,354	3,000	3,000	3,000
13	100	282	624.100	Postage & Freight	1,846	2,500	2,500	2,500
14	100	282	625.100	Rent & Leases	9,941	8,800	8,800	8,800
15	100	282	626.100	Maintenance & Repairs	0	2,000	2,000	2,000
16	100	282	629.100	Other Professional Services	107	1,000	1,000	1,000
17	100	282	632.200	Contractual Services	49,913	49,500	49,500	49,500
18	100	282	634.100	Training	970	2,500	2,500	2,500
19				Total Services	65,131	69,300	69,300	69,300
20								
21								
22	100	282	651.100	Office Supplies	1,708	3,000	3,000	3,000
23	100	282	652.100	Mileage	282	450	450	450
24	100	282	653.100	Books & Publications	492	700	700	700
25	100	282	655.100	Business Expense	0	800	800	800
26	100	282	656.100	Printing & Binding	0	400	400	400
27				Total Supplies & Other	2,482	5,350	5,350	5,350
28								
29								
30	100	282	687.100	Office Equipment	0	850	850	850
31				Total Capital Outlay	0	850	850	850
32								
33								
34				CHILD SUPPORT				
35				TOTAL EXPENDITURES	172,070	183,643	183,643	185,384

JUVENILE OFFICE

MISSION

The Twentieth Judicial Circuit Juvenile Office promotes and protects children and families by providing services and opportunities with empathy, respect and dignity, while at the same time holding the youth and families accountable through our efforts to restore justice to victims and advocate a better and safer community for all families. Staff work with both delinquent and status offenders as well as victims of child abuse and neglect. Services include, but are not limited to: warn and counseling offenders, information supervision, formal supervision, taking protective custody of victims of abuse and neglect and maintaining those cases until such time as Court intervention is no longer needed, filing of termination of parental rights cases when necessary and efforts towards restorative justice.

2014 ACCOMPLISHMENTS

- Worked with several agencies to expand services provided to children in the community through previously obtained grants in the areas of status and delinquency offender resources for families and drug treatment and supervision.
- Reduced the number of youth detained in secure detention.
- Reduced the number of youth committed to the Division of Youth Services.
- Continued to work with Children's Division to review child abuse and neglect cases more frequently so that determinations can be made regarding progress allowing for quicker resolution of cases and earlier permanency for children.

2015 OBJECTIVES

- Review, revise and update policy manual for the Juvenile Office.
- Continue to work to implement alternatives to secure detention.
- Work to establish a "truancy court".
- Continue to work with Children's Division to expedite permanency in child abuse and neglect cases either through the termination of jurisdiction due to reunification, termination of parental rights and adoption, or guardianship.

BUDGET HIGHLIGHTS

The amount budgeted for legal fees, postage and freight, and other professional services has been decreased in the juvenile detention budget and is funded by an increase in the juvenile office budget.

JUVENILE OFFICE

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Family Court Caseworker	0	0	1	1
Deputy Juvenile Officer	1.0	1.0	0.0	(1.0)
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>

During 2014, a full-time family court caseworker was hired to replace the open position of deputy juvenile officer. The 2015 budget provides for a full-time family court caseworker.

**GENERAL FUND EXPENDITURES
JUVENILE OFFICE**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	285	611.100	Regular Wages	25,917	32,754	31,803	32,759
2	100	285	613.100	FICA	1,983	2,506	2,433	2,506
3	100	285	614.100	Retirement-LAGERS	4,484	5,896	5,725	5,700
4	100	285	617.100	Life Insurance	48	48	48	48
5	100	285	617.200	Health Insurance	4,617	4,620	8,995	9,870
6	100	285	617.300	Dental Insurance	359	359	359	370
7	100	285	617.400	Vision Insurance	118	120	120	120
8				Total Personnel Services	<u>37,526</u>	<u>46,303</u>	<u>49,483</u>	<u>51,373</u>
9								
10								
11	100	285	621.100	Legal Fees	213,836	197,878	197,878	300,878
12	100	285	623.100	Telephone	9,361	20,000	10,000	16,000
13	100	285	624.100	Postage & Freight	416	1,000	600	1,400
14	100	285	626.100	Maintenance & Repairs	6,249	20,000	10,000	20,000
15	100	285	629.100	Other Professional Services	3,858	6,000	6,000	18,000
16	100	285	634.100	Training	1,848	3,000	3,000	3,000
17				Total Services	<u>235,568</u>	<u>247,878</u>	<u>227,478</u>	<u>359,278</u>

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2015

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	285	651.100	Office Supplies	5,731	5,600	5,000	5,600
2	100	285	652.100	Mileage	0	200	200	200
3	100	285	653.100	Books & Publications	318	700	700	700
4	100	285	654.100	Memberships	720	900	700	900
5	100	285	655.100	Business Expense	439	1,500	1,500	1,500
6	100	285	657.100	Fuel	8,562	15,000	12,000	15,000
7	100	285	658.100	Janitorial Supplies	34	650	650	650
8				Total Supplies & Other	15,804	24,550	20,750	24,550
9								
10								
11	100	285	685.100	Vehicles	0	25,000	20,000	23,000
12	100	285	686.100	Other Equipment	579	1,000	1,000	1,000
13	100	285	687.100	Office Equipment	2,969	4,000	500	4,000
14				Total Capital Outlay	3,548	30,000	21,500	28,000
15								
16								
17				Maintenance of Effort Transfer				
18	100	285	690.610	To Family Court	0	0	0	0
19				Total Transfers	0	0	0	0
20								
21								
22				JUVENILE OFFICE				
23				TOTAL EXPENDITURES	292,446	348,731	319,211	463,201

PUBLIC ADMINISTRATOR

MISSION

Mary Jo Straatmann is the Franklin County Public Administrator. The Public Administrator serves as court appointed Personal Representative in decedent's estates, and as guardian and/or conservator for individuals who are unable to care for themselves or their property when there is no one else to serve. Jacqueline Bovaconti is the only full-time employee. In addition, pursuant to Section 473.770 RSMO, the Franklin County Probate Court Judge appointed Jacqueline Bovaconti as Deputy Public Administrator for Franklin County, and as such she is vested with the powers and duties confirmed by said Section.

A guardian is a person appointed by a Court to manage the affairs of another, called a ward. The Conservator is appointed by a court to manage the estate of another, called a protectee. Guardianship and Conservatorship is a legal process used when a person can no longer make safe and/or sound decisions about his or her person and/or property and may fall victim to fraud or improper influence.

We carefully monitor and keep abreast of our wards' constantly changing medical condition and health care needs. We manage and process all paperwork regarding their medical, health, and financial matters. We are available 24/7 for emergencies and contact outside of the normal office hours, every day of the week.

In most cases, we are the only contact our wards have in their lives, as they have no family or relatives who maintain a relationship with them. It is our pleasure and our privilege to take care of these "special" people in our community. We treat each and every individual with the utmost dignity, respect, and compassion.

2014 ACCOMPLISHMENTS

- We moved Wards closer to the County and back into the County for better health care observation; consequently, we have made a positive economic impact in our County by providing jobs and revenue.
- We increased our caseload of guardianship, conservatorship, and decedent estates, and we continue to strive to meet the needs and demands of those in need in Franklin County.
- By utilizing the office cell phone, we have become accessible 24/7 for emergencies and other urgent matters; consequently, health care facilities and providers have constant access to our office in emergency or critical situations.
- Updated software, hardware, and office equipment for a more efficient operation in our daily functions.

2015 OBJECTIVES

- Maintain up-to-date software and hardware for continued efficiency in our day to day operations.
- After considering the best environment and care for each Ward, we will continue moving Wards closer to or into the County, which will our office better health care management and observation.
- Evaluate the residential needs of our Wards to ensure that their specific health care needs are being met, and to ensure they are residing, progressing, and functioning in a happy, safe and healthy environment.
- Provide excellent care and service to those in need in our County.

BUDGET HIGHLIGHTS

Due to the increased need for Ward visits and appointments, the amount budgeted for mileage has increased to \$4,500 in 2015.

PUBLIC ADMINISTRATOR

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Public Administrator	1.0	1.0	1.0	0.0
Deputy Public Administrator	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
PUBLIC ADMINISTRATOR**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	286	611.100	Regular Wages	95,530	97,403	97,403	100,325
2	100	286	613.100	FICA	7,092	7,451	7,451	7,675
3	100	286	614.100	Retirement-LAGERS	11,283	17,533	17,533	17,457
4	100	286	617.100	Life Insurance	88	96	96	96
5	100	286	617.200	Health Insurance	8,464	9,240	9,240	10,134
6	100	286	617.300	Dental Insurance	658	718	718	740
7	100	286	617.400	Vision Insurance	216	240	240	237
8				Total Personnel Services	123,332	132,681	132,681	136,664
9								
10								
11	100	286	621.100	Legal Fees	3,000	4,000	4,000	4,000
12	100	286	623.100	Telephone	1,294	1,650	1,650	1,650
13	100	286	624.100	Postage & Freight	803	850	850	850
14	100	286	625.100	Rent & Leases	0	100	100	100
15	100	286	626.100	Maintenance & Repairs	15	200	200	200
16	100	286	628.100	Bonds	2,011	0	0	0
17	100	286	631.100	Advertising	0	250	250	600
18	100	286	632.200	Contractual Services	800	800	800	800
19	100	286	634.100	Training	826	1,200	1,200	1,600
20				Total Services	8,748	9,050	9,050	9,800
21								
22								
23	100	286	651.100	Office Supplies	1,359	1,200	1,200	2,000
24	100	286	652.100	Mileage	1,902	5,100	5,100	4,500
25				Total Supplies & Other	3,262	6,300	6,300	6,500
26								
27								
28	100	286	687.100	Office Equipment	1,313	500	0	1,500
29				Total Capital Outlay	1,313	500	0	1,500
30								
31								
32				PUBLIC ADMINISTRATOR				
33				TOTAL EXPENDITURES	136,654	148,531	148,031	154,464

JUVENILE DETENTION

MISSION

The Missouri Supreme Court's circuit court budget committee recommended the elimination of payroll funding for a total of six detention facilities across the state of Missouri, including Franklin County. This became effective January 1, 2012. Franklin County now transports our juveniles to other juvenile facilities in neighboring counties. The County pays a per diem rate to these facilities. The juvenile detention budget provides for these per diem charges along with transportation charges.

BUDGET HIGHLIGHTS

The budget for legal fees, postage and freight, and other professional services has been decreased for the juvenile detention budget and will be funded by an increase in the juvenile office budget.

**GENERAL FUND EXPENDITURES
JUVENILE DETENTION**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	295	621.100	Legal Fees	67,181	78,000	78,000	0
2	100	295	624.100	Postage & Freight	368	400	400	0
3	100	295	629.100	Other Professional Services	11,000	12,000	12,000	0
4	100	295	629.150	Detention Per Diem	26,832	100,000	100,000	90,000
5				Total Services	105,381	190,400	190,400	90,000
6								
7								
8	100	295	652.150	Transportaion Cost	0	2,000	2,000	2,000
9	100	295	657.100	Fuel	0	10,000	10,000	1,000
10				Total Supplies & Other	0	12,000	12,000	3,000
11								
12								
13				Maintenance of Effort Transfer				
14	100	295	690.610	To Family Court	105,163	105,163	7,837	0
15				Total Transfers	105,163	105,163	7,837	0
16								
17								
18				JUVENILE DETENTION				
19				TOTAL EXPENDITURES	210,544	307,563	210,237	93,000

JUVENILE DIVERSION GRANTS

MISSION

Juvenile Court Diversion was implemented in the late 1970's as a grant-in-aid program to encourage development of services to youth at the local level while diverting at-risk youth from being committed to the Division of Youth Services. Juvenile courts across the state apply for grants from the division to support programs like intensive probation, family therapy and group counseling. Through juvenile court diversion, many local communities around the state are providing services that would otherwise not be available to youths near their homes.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

JUVENILE DIVERSION GRANTS

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Deputy Juvenile Officer	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>
	<u>1.0</u>	<u>0.0</u>	<u>1.0</u>	<u>1.0</u>

In 2013, the County budgeted to reimburse the state for a deputy juvenile officer position under contractual services. During 2013, a deputy juvenile officer, a state employee, was put on the County's payroll. The 2015 budget provides for a full-time deputy juvenile officer.

**GENERAL FUND EXPENDITURES
JUVENILE DIVERSION GRANTS**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	296	611.100	Regular Wages	14,678	26,694	25,917	26,695
2	100	296	613.100	FICA	1,123	2,042	1,983	2,042
3	100	296	614.100	Retirement-LAGERS	673	4,805	4,665	4,645
4	100	296	617.100	Life Insurance	4	48	48	48
5	100	296	617.200	Health Insurance	385	4,620	4,620	16,536
6	100	296	617.300	Dental Insurance	30	359	359	370
7	100	296	617.400	Vision Insurance	10	120	120	120
8				Total Personnel Services	16,903	38,688	37,712	50,456
9								
10								
11	100	296	623.100	Telephone	0	0	0	0
12	100	296	632.200	Contractual Services	0	0	0	0
13				Total Services	0	0	0	0
14								
15								
16	100	296	651.100	Office Supplies	0	0	0	0
17	100	296	652.100	Mileage	0	0	0	0
18	100	296	655.100	Business Expense	0	0	0	0
19				Total Supplies & Other	0	0	0	0
20								
21								
22	100	296	687.100	Office Equipment	0	0	0	0
23				Total Capital Outlay	0	0	0	0
24								
25								
26								
27								
28				JUVENILE DIVERSION GRANTS				
29				TOTAL EXPENDITURES	16,903	38,688	37,712	50,456

TRANSFERS TO LESTF

MISSION

This department was created under the General Fund to account for the transfers from the General Fund to the Sheriff's department in support of their operations.

BUDGET HIGHLIGHTS

The General Fund is budgeted to transfer \$3,500,000 in 2015 to the Law Enforcement Sales Tax Fund, up from \$3,122,765 in 2014.

**GENERAL FUND EXPENDITURES
TRANSFERS TO LESTF**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 100	385	690.620	Transfers to LESTF	3,122,765	3,122,765	3,122,765	3,500,000

INDIGENT CARE

MISSION

This budget was established to provide funds for Franklin County's indigent citizens. The citizens usually receive Nursing Home Cash Grant and have no family members financially able to supplement their long-term care expenses.

BUDGET HIGHLIGHTS

This budget provides for \$50 per month per qualified individual.

There are no significant changes to this budget.

**GENERAL FUND EXPENDITURES
INDIGENT CARE**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	410	632.200	Contractual Services	5,350	12,000	12,000	12,000
2				Total Services	5,350	12,000	12,000	12,000
3								
4								
5				INDIGENT CARE				
6				TOTAL EXPENDITURES	5,350	12,000	12,000	12,000

**GENERAL FUND EXPENDITURES
HEALTH DEPARTMENT**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	425	611.100	Regular Wages	396,760	0	0	0
2	100	425	611.200	Overtime	94	0	0	0
3	100	425	612.100	Part-time Wages	24,887	0	0	0
4	100	425	613.100	FICA	29,889	0	0	0
5	100	425	614.100	Retirement-LAGERS	64,512	0	0	0
6	100	425	615.100	Unemployment	6,400	0	0	0
7	100	425	617.100	Life Insurance	563	0	0	0
8	100	425	617.200	Health Insurance	66,378	0	0	0
9	100	425	617.300	Dental Insurance	4,246	0	0	0
10	100	425	617.400	Vision Insurance	1,397	0	0	0
11				Total Personnel Services	595,126	0	0	0
12								
13								
14	100	425	623.100	Telephone	9,893	0	0	0
15	100	425	624.100	Postage & Freight	2,506	0	0	0
16	100	425	625.100	Rent & Leases	20,460	0	0	0
17	100	425	626.100	Maintenance & Repairs	2,847	0	0	0
18	100	425	629.110	Other Professional Services	0	0	0	0
19	100	425	630.100	Utilities	6,832	0	0	0
20	100	425	632.200	Contractual Services	16,382	0	0	0
21	100	425	633.100	Medical	12,600	0	0	0
22	100	425	634.100	Training	3,772	0	0	0
23				Total Services	75,292	0	0	0
24								
25								
26	100	425	651.100	Office Supplies	10,136	0	0	0
27	100	425	652.100	Mileage	3,045	0	0	0
28	100	425	653.100	Books & Publications	1,159	0	0	0
29	100	425	654.100	Memberships	691	0	0	0
30	100	425	655.100	Business Expense	794	0	0	0
31	100	425	661.100	Miscellaneous Other	25,860	0	0	0
32				Total Supplies & Other	41,685	0	0	0
33								
34								
35	100	425	686.100	Other Equipment	11,866	0	0	0
36	100	425	687.100	Office Equipment	17,472	0	0	0
37				Total Capital Outlay	29,338	0	0	0
38								
39				HEALTH DEPARTMENT				
40				TOTAL EXPENDITURES	741,441	0	0	0

RECORDER OF DEEDS

MISSION

The Recorder's office is responsible for the recording and preservation of all records pertaining to land, military discharges, and marriage licenses. Additionally, we assist the public in locating real estate records. Revenue generated is estimated at \$1,000,000.00. Current computer system/software is cutting edge for the industry.

2014 ACCOMPLISHMENTS

- Completed audit of historical marriage license index.
- Completed back indexing on all historical land records from 1940 to present.

2015 OBJECTIVES

- Update plat printer/software
- Update office copier
- Update franklinmo.org web search in conjunction with vendor software (Tapestry)
- Assist IT Department in purchasing additional server(s)
- Continue back indexing of historical land records from 1940, making them available for a full online search.

BUDGET HIGHLIGHTS

The amount budgeted for contractual services has increased by \$77,623 for FY2015. These expenditures were paid out of the records preservation fund in 2014. Miscellaneous other has been decreased to \$9,000 in 2015 to cover the cost of microfilm expenses.

RECORDER OF DEEDS

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Recorder of Deeds	1.0	1.0	1.0	0.0
Chief Deputy Recorder of Deeds	1.0	1.0	1.0	0.0
Asstistant Chief Deputy	1.0	1.0	1.0	0.0
Land Records Clerk	4.0	4.0	4.0	0.0
Records Technician I	1.0	1.0	1.0	0.0
	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
RECORDER OF DEEDS**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	445	611.100	Regular Wages	243,750	261,938	261,938	250,458
2	100	445	612.100	Part-time Wages	17,966	16,347	16,347	16,838
3	100	445	613.100	FICA	17,875	21,289	21,289	20,448
4	100	445	614.100	Retirement-LAGERS	39,995	47,149	47,149	43,580
5	100	445	615.100	Unemployment	0	3,344	3,344	3,500
6	100	445	617.100	Life Insurance	299	336	336	336
7	100	445	617.200	Health Insurance	50,738	52,710	52,710	80,767
8	100	445	617.300	Dental Insurance	2,422	2,512	2,512	2,588
9	100	445	617.400	Vision Insurance	797	840	840	827
10				Total Personnel Services	373,842	406,465	406,465	419,342
11								
12								
13	100	445	623.100	Telephone	4,485	5,275	2,000	4,000
14	100	445	623.150	Office Internet	3,952	3,650	3,650	4,000
15	100	445	624.100	Postage & Freight	1,302	1,500	600	1,000
16	100	445	625.100	Rent & Leases	1,897	1,701	201	2,500
17	100	445	626.100	Maintenance & Repairs	934	1,551	1,551	1,500
18	100	445	632.200	Contractual Services				
19				(Computer System Exp.)	80,297	2,781	2,781	80,404
20	100	445	634.100	Training	1,202	1,500	1,500	2,500
21				Total Services	94,069	17,958	12,283	95,904
22								
23								
24	100	445	651.100	Office Supplies	4,600	4,500	4,500	4,500
25	100	445	652.100	Mileage	228	1,000	1,000	1,000
26	100	445	653.100	Books & Publications	5,285	9,100	9,100	9,100
27	100	445	654.100	Memberships	0	300	300	300
28	100	445	661.100	Miscellaneous Other				
29				(Microfilm Expenses)	9,174	16,105	16,105	9,000
30				Total Supplies & Other	19,287	31,005	31,005	23,900
31								
32								
33	100	445	687.100	Office Equipment	823	500	500	1,075
34				Total Capital Outlay	823	500	500	1,075
35								
36								
37				RECORDER OF DEEDS				
38				TOTAL EXPENDITURES	488,021	455,928	450,253	540,221

BUILDING DEPARTMENT

MISSION

Issue permits and inspect new construction of structures within unincorporated Franklin County to establish minimum requirements to safeguard the public safety, health and general welfare per adopted code.

2014 ACCOMPLISHMENTS

- Continued inspections to provide safeguard and health welfare to the public.
- Worked with special prosecutor to take legal actions on code violations.
- Inspectors attended training seminars.
- Moved escrow account to bank depository and implemented new process giving Treasurer the permit fee receipts.
- Assumed the authority and responsibility concerning sewer health 701 violations and complaints from the Health Department per their request.

2015 OBJECTIVES

- Continue providing quality service to both internal and external customers.
- Obtain a new vehicle.
- Proceed with review of permit fees.
- Work with IT Department for updating Permit Tracking Program.
- Work with IT Department for new receipt program.

BUDGET HIGHLIGHTS

\$3,500 has been budgeted for 2015 in a new expense account, permit refunds. \$25,000 has been budgeted to purchase a new ½ ton 4x4 work truck.

BUILDING DEPARTMENT

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Building Commissioner/ Maintenance Director	1.0	1.0	1.0	0.0
Inspector I	2.0	2.0	2.0	0.0
Inspector II	2.0	2.0	2.0	0.0
Office Manager	1.0	1.0	1.0	0.0
Office Assistant I	1.0	1.0	1.0	0.0
	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
BUILDING DEPARTMENT**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	450	611.100	Regular Wages	260,495	274,199	274,199	282,369
2	100	450	613.100	FICA	18,096	20,985	20,985	21,601
3	100	450	614.100	Retirement-LAGERS	45,162	49,394	49,394	49,132
4	100	450	617.100	Life Insurance	336	336	336	336
5	100	450	617.200	Health Insurance	59,988	60,005	60,005	61,034
6	100	450	617.300	Dental Insurance	2,512	2,513	2,513	2,588
7	100	450	617.400	Vision Insurance	827	840	840	827
8				Total Personnel Services	387,416	408,272	408,272	417,887
9								
10								
11	100	450	623.100	Telephone	6,372	5,000	5,000	6,000
12	100	450	624.100	Postage & Freight	772	700	700	700
13	100	450	626.100	Maintenance & Repairs	3,136	3,590	3,590	3,590
14	100	450	632.200	Contractual Services	499	350	350	400
15	100	450	634.100	Training	1,640	1,000	1,000	1,000
16				Total Services	12,419	10,640	10,640	11,690
17								
18								
19	100	450	651.100	Office Supplies	1,834	1,000	1,000	1,000
20	100	450	653.100	Books & Publications	64	250	250	250
21	100	450	654.100	Memberships	590	650	650	650
22	100	450	655.100	Business Expense	60	100	100	100
23	100	450	656.100	Printing & Binding	1,581	1,550	1,550	1,550
24	100	450	657.100	Fuel	15,434	15,000	15,000	15,000
25	100	450	661.100	Miscellaneous Other	0	2,766	2,766	200
26	100	450	661.110	Permit Refunds	0	0	3,500	3,500
27				Total Supplies & Other	19,563	21,316	24,816	22,250
28								
29								
30	100	450	685.100	Vehicles	0	0	0	25,000
31	100	450	687.100	Office Equipment	869	300	300	300
32				Total Capital Outlay	869	300	300	25,300
33								
34								
35				BUILDING DEPARTMENT				
36				TOTAL EXPENDITURES	420,267	440,528	444,028	477,127

VOTER REGISTRATION & ELECTIONS

MISSION

This office is responsible for all voter registration activities in the County, including new registrations, address changes, and name changes; as well as cancellations due to death, incarceration, or the registrant moving out of Franklin County. While taking care of the voter registration activities, we are also helping keep the Missouri state-wide database up-to-date.

Our office is also responsible for conducting all public elections held in Franklin County, training approximately 300 election judges, youth participants and additional staff per election, as well as taking filings for candidates for certain entities and all county offices. We also work with the Ethics Commission and local candidates to insure that campaign disclosure reports get filed, as well as providing regional training with the Ethics Commission and new candidates.

2014 ACCOMPLISHMENTS

- Prepared and executed three major elections.
- Processed a high number of new registrations as well as address changes, name changes and cancellations.
- Purchased new voting equipment.
- Worked with vendor to get judges and personnel trained on the new voting equipment.
- Processed three initiative petitions that we received from the Secretary of State's Office.
- Processed the petition for an independent candidate to be included in the November general election.
- Worked with our vendor to produce a card to send out to all registered voters in order to canvass our addresses and make sure our database is as up-to-date as possible, per law.
- Also worked with our vendor to produce our voter notice cards to send out before the August and November elections.
- Attended training held by the Secretary of State's staff to learn how to use the new Military and Overseas MCVR Portal and website. This portal will help expedite the absentee voting process for our military located in combat zones and overseas.
- Implemented the new MCVR Portal.

2015 OBJECTIVES

- Prepare and execute one major election, with the possibility of three more.
- Work on cleaning the voter registration database to comply with federal laws.
- Continue working on new election law changes.
- Work with the IT Department to get our website updated.
- Continue to communicate with the IT Department to streamline our two registration databases.

- Check and restock inventory to prepare for the 2016 Presidential election year.
- Clean and reorganize the supply rooms.

BUDGET HIGHLIGHTS

With only one major election (with the possibility of three more) to be held during 2015, there is an over-all budgeted decrease for services of \$193,790, a decrease for supplies of \$7,304 and a decrease in other equipment of \$3,196. This decrease in cost is associated with the mailing of election cards, poll rentals, van rentals, poll workers, security at schools on Election Day, programming, office supplies and mileage. The increase in personnel services is due to a part-time employee becoming full-time, thus adding to the cost of wages and benefits. Also, this department is budgeted to receive a COLA ranging from 8% to 16%.

VOTER REGISTRATION AND ELECTIONS

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Director of Elections/ Assistant Chief Deputy	1.0	1.0	1.0	0.0
Assistant Director of Elections	1.0	1.0	1.0	0.0
Voter Registration Clerk	2.5	2.5	3.0	0.5
	<u>4.5</u>	<u>4.5</u>	<u>5.0</u>	<u>0.5</u>

A part-time voter registration clerk was made a full-time employee.

**GENERAL FUND EXPENDITURES
VOTER REGISTRATION & ELECTIONS**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	550	611.100	Regular Wages	113,577	112,364	112,364	150,000
2	100	550	611.200	Overtime Wages	0	2,000	2,000	1,000
3	100	550	612.100	Part-Time Wages	12,460	16,797	4,690	0
4	100	550	613.100	FICA	8,364	10,034	9,108	11,552
5	100	550	614.100	Retirement-LAGERS	20,500	20,586	20,586	26,274
6	100	550	617.100	Life Insurance	175	192	192	240
7	100	550	617.200	Health Insurance	34,706	34,720	34,720	43,157
8	100	550	617.300	Dental Insurance	1,435	1,436	1,436	1,848
9	100	550	617.400	Vision Insurance	472	480	480	591
10				Total Personnel Services	191,689	198,609	185,576	234,662
11								
12								
13	100	550	623.100	Telephone	2,815	3,800	3,800	3,800
14	100	550	624.100	Postage & Freight	32,378	64,500	55,000	33,000
15	100	550	625.100	Rent & Leases	6,530	23,500	23,500	21,500
16	100	550	626.100	Maintenance & Repairs	21,075	35,200	35,200	39,820
17	100	550	631.100	Advertising	540	7,000	6,000	2,000
18	100	550	632.200	Contractual Services	87,955	352,000	300,000	192,000
19	100	550	634.100	Training	1,916	3,000	2,500	3,000
20				Total Services	153,209	489,000	426,000	295,120
21								
22								
23	100	550	651.100	Office Supplies	5,254	16,304	12,000	10,000
24	100	550	652.100	Mileage	1,228	5,800	5,800	4,800
25	100	550	655.100	Business Expense	1,170	3,000	3,000	3,000
26				Total Supplies & Other	7,652	25,104	20,800	17,800
27								
28								
29	100	550	686.100	Other Equipment	145,042	3,196	3,196	0
30				Total Capital Outlay	145,042	3,196	3,196	0
31								
32								
33				REGISTRATION & ELECTIONS				
34				TOTAL EXPENDITURES	497,592	715,909	635,572	547,582

UNIVERSITY OF MISSOURI EXTENSION CENTER

MISSION

As education is a life-long process and a key to community viability, this budget is to support the mission of the University of Missouri Extension Center. Using science-based knowledge, University of Missouri Extension engages people to understand change, solve problems and make informed decisions. Innovative program areas include agriculture, business and economic development, community development, strengthening families, consumer economics, horticulture, enhancing health and nutrition, protecting the environment, youth development and continuing education. The Franklin County University of Missouri Extension Center serves as a doorway to the University of Missouri Land Grant System and its wealth of resources and information.

BUDGET HIGHLIGHTS

The 2015 budget includes an over-all increase of \$2,291 to help support the increased cost of operations of the Franklin County University of Missouri Extension Council.

**GENERAL FUND EXPENDITURES
UNIVERSITY OF MISSOURI EXTENSION CENTER**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	560	625.100	Rent & Leases	13,200	13,200	13,200	14,400
2	100	560	632.200	Contractual Services	149,686	162,556	162,556	163,647
3				Total Services	162,886	175,756	175,756	178,047
4								
5								
6				UNIV. OF MO EXT. CENTER				
7				TOTAL EXPENDITURES	162,886	175,756	175,756	178,047

PLANNING AND ZONING

MISSION

We are responsible for regulating a variety of planning activities in unincorporated Franklin County, including land divisions, lot-line adjustments, zoning districts, and floodplain administration. Related to these activities, we handle the process of surveys and subdivision plats, rezoning requests, conditional use permits, zoning enforcement, requests for appeals and variances from zoning regulations, and flood plain development permit requests. In the past few years, Planning and Zoning has also been getting more involved with County Wide Tourism and Economic Development.

2014 ACCOMPLISHMENTS

- Continued meeting and discussing the changes to the regulations.
- Had public hearings for amending the Unified Land Use Regulations.
- Passed multiple amendments to the Unified Land Use Regulations.
- Starting meeting and looking at our zoning districts and the possibility of creating new zoning for Franklin County.
- Found two members for the Planning and Zoning Commission.
- Served the public through public hearings and administrative procedures.
- Zoning enforcement sent out numerous violations and filed criminal charges against numerous landowners to resolve violations. Closed out multiple violations.
- Continued hearing zoning violation cases in Municipal Court.
- Provided support to the Planning and Zoning Commission and Board of Zoning Adjustment by providing them with written staff reports for all public meetings as well as other necessary information.
- Implemented new fee schedule.
- Created new checklists and applications to help Franklin County citizens better understand our requirements and processes.
- Provided training for the Planning and Zoning Commission and the Board of Zoning Adjustment.

2015 OBJECTIVES

- Continue with re-zoning the County.
- Hold public hearings regarding the zoning of the County.
- With the help of IT, work to create a mapping system that can have zoning layer.
- Increase the knowledge and skills of the Planning and Zoning staff through training opportunities.
- Continue to close both old and new violation files with the help of the Municipal Court.
- Increase the knowledge and skills of the Planning and Zoning Commission and Board of Zoning Adjustment through training opportunities.

BUDGET HIGHLIGHTS

Maintenance and repairs has been decreased from \$5,000 in 2014 to \$250 in 2015 as needed repairs were made to the mapping system in 2014. \$1,300 was budgeted for refunds in 2015.

PLANNING AND ZONING

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Planning & Zoning Director	1.0	1.0	1.0	0.0
Zoning Enforcement Officer	1.0	1.0	1.0	0.0
Administration Assistant	1.0	1.0	1.0	0.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
PLANNING & ZONING**

					2013	2014	2014	2015
Fund	Dept.	Account No.	Description		Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1	100	565	611.100	Regular Wages	108,533	111,789	111,789	115,144
2	100	565	613.100	FICA	6,810	8,552	8,552	8,809
3	100	565	614.100	Retirement-LAGERS	18,777	20,122	20,122	20,035
4	100	565	617.100	Life Insurance	144	144	144	144
5	100	565	617.200	Health Insurance	33,559	33,060	33,060	36,276
6	100	565	617.300	Dental Insurance	1,076	1,077	1,077	1,109
7	100	565	617.400	Vision Insurance	354	360	360	355
8				Total Personnel Services	169,253	175,104	175,104	181,872
9								
10								
11	100	565	623.100	Telephone	1,796	2,000	1,700	2,000
12	100	565	624.100	Postage & Freight	860	1,000	900	1,000
13	100	565	625.100	Rent & Leases	30	30	35	35
14	100	565	626.100	Maintenance & Repairs	223	4,650	2,200	1,000
15	100	565	631.100	Advertising	1,288	2,050	1,850	1,700
16	100	565	632.200	Contractual Services	18,156	20,840	18,000	19,000
17	100	565	634.100	Training	614	700	250	700
18				Total Services	22,967	31,270	24,935	25,435
19								
20								
21	100	565	651.100	Office Supplies	774	1,100	925	1,100
22	100	565	652.100	Mileage	192	225	116	300
23	100	565	654.100	Memberships	60	325	325	325
24	100	565	656.100	Printing & Binding	1,171	2,000	1,000	2,000
25	100	565	657.100	Fuel	817	1,300	750	1,100
26	100	565	660.100	Other Supplies	21	200	150	200
27	100	565	661.100	Miscellaneous Other	7,086	0	0	0
28	100	565	661.110	Refunds	0	0	0	1,300
29				Total Supplies & Other	10,121	5,150	3,266	6,325
30								
31								
32	100	565	687.100	Office Equipment	1,977	0	0	2,475
33				Total Capital Outlay	1,977	0	0	2,475
34								
35				PLANNING & ZONING				
36				TOTAL EXPENDITURES	204,318	211,524	203,305	216,107

ECONOMIC DEVELOPMENT

MISSION

We are managed through Planning and Zoning and are responsible for directing and maintaining aspects of the County's Economic Development and Tourism related activities including all budgetary matters. We develop the County's economic development plans, coordinate and support the County's Community Economic Development Committee and prepare and monitor the County's Loan and Grant program. In addition to the above listed responsibilities, we are also the administrative body for the following:

- Franklin County Industrial Development Authority
- Franklin County Economic Development Council
- Franklin County Revolving Loan Fund Program
- Franklin County Tourism Committee

2014 ACCOMPLISHMENTS

- Found one new member to sit on IDA board.
- Completed the fourth round of our county wide tourism brochure and sent them throughout the State.
- Actively maintained our events calendar that lists all the events in Franklin County by month.
- Continued with the monthly newsletter that lists all the events in the County as well as spotlights different towns and businesses in Franklin County.
- Had the tourism booth at the Washington Town and Country Fair (for the fourth year), at the State Fair (for the third year) and had great giveaways.
- Sent out letters informing banks and chambers of the Revolving Loan Fund.
- Brought in a tourism expert from Wisconsin to talk with the tourism committee about the importance of tourism in Franklin County.
- Had two applications (one was passed on, one failed) for the RLF program

2015 OBJECTIVES

- Continue to spread awareness of the Revolving Loan Fund and make more loans to business owners.
- Look into the possibility of hiring a part-time economic development employee, with the help of the IDA board, to promote Franklin County.
- Work with IT to get another link on the website that houses Franklin County economic data.

BUDGET HIGHLIGHTS

The overall budget has decreased by \$8,095 in 2015.

**GENERAL FUND EXPENDITURES
ECONOMIC DEVELOPMENT/TOURISM**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	567	624.100	Postage & Freight	2,771	3,200	2,525	1,500
2	100	567	631.100	Advertising	0	300	250	200
3	100	567	632.200	Contractual Services	15,436	14,000	2,500	2,500
4	100	567	634.100	Training	949	1,340	0	675
5				Total Services	19,156	18,840	5,275	4,875
6								
7	100	567	652.100	Mileage	278	230	30	200
8	100	567	654.100	Memberships	175	350	200	200
9	100	567	655.100	Business Expense	459	750	575	0
10	100	567	656.100	Printing & Binding	1,204	1,100	150	600
11	100	567	660.100	Other Supplies	193	700	150	500
12				Total Supplies & Other	2,309	3,130	1,105	1,500
13								
14								
15								
16				ECONOMIC DEV./TOURISM				
17				TOTAL EXPENDITURES	21,465	21,970	6,380	6,375

EMERGENCY MANAGEMENT AGENCY (EMA)

MISSION

The Franklin County Emergency Management Agency (EMA) is responsible for Emergency Management for unincorporated Franklin County and is the second level of assistance for incorporated jurisdictions. We provide support to responding agencies in emergency situations and maintain and operate the Franklin County Emergency Operations Center. We help coordinate emergency planning, response, recovery, mitigation, and prevention activities between all stakeholders throughout the County, Region, and State.

2014 ACCOMPLISHMENTS

- Built stronger community outreach.
- Conducted annual planning meeting with responders and community.
- Performed school safety outreach.

2015 OBJECTIVES

- Increase planning input from outside sources.
- Conduct more cross-training.
- Maintain response capabilities.

BUDGET HIGHLIGHTS

\$111,000 is included in this budget to support the position of school safety director through the Franklin County Community Resource Board. The increase in wages & benefits, contractual services, business expense, and other supplies is due to the implementation of this position.

EMERGENCY MANAGEMENT AGENCY

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
EMA Director	1.0	1.0	1.0	0.0
EMA Program Administrator	1.0	1.0	1.0	0.0
School Safety Director	0.0	0.0	1.0	1.0
	<u>2.0</u>	<u>2.0</u>	<u>3.0</u>	<u>1.0</u>

A new position of school safety director will be created during 2015 through the Franklin County Community Resource Board.

**GENERAL FUND EXPENDITURES
EMERGENCY MANAGEMENT AGENCY**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	570	611.100	Regular Wages	72,671	77,164	77,164	131,966
2	100	570	613.100	FICA	5,358	5,903	5,903	10,095
3	100	570	614.100	Retirement-LAGERS	12,572	13,890	13,890	22,962
4	100	570	615.100	Unemployment	0	2,500	0	0
5	100	570	617.100	Life Insurance	96	96	96	144
6	100	570	617.200	Health Insurance	5,001	10,003	10,003	26,670
7	100	570	617.300	Dental Insurance	718	718	718	1,109
8	100	570	617.400	Vision Insurance	236	240	240	355
9				Total Personnel Services	96,652	110,514	108,014	193,301
10								
11								
12	100	570	623.100	Telephone	5,718	7,000	7,000	9,000
13	100	570	624.100	Postage & Freight	78	150	150	150
14	100	570	626.100	Maintenance & Repairs	3,859	14,000	14,000	14,000
15	100	570	632.200	Contractual Services	4,148	10,060	10,060	20,060
16				Total Services	13,803	31,210	31,210	43,210
17								
18								
19	100	570	651.100	Office Supplies	936	1,000	1,000	3,000
20	100	570	652.100	Mileage	0	200	200	200
21	100	570	653.100	Books & Publications	118	200	200	200
22	100	570	654.100	Memberships	0	50	50	50
23	100	570	655.100	Business Expense	0	1,550	1,550	11,550
24	100	570	656.100	Printing & Binding	0	500	500	500
25	100	570	657.100	Fuel	2,390	3,000	3,000	3,000
26	100	570	660.100	Other Supplies	4,685	24,000	24,000	32,000
27				Total Supplies & Other	8,129	30,500	30,500	50,500
28								
29								
30	100	570	686.100	Other Equipment (Grants)	11,914	7,500	7,500	7,500
31	100	570	687.100	Office Equipment	696	500	500	2,500
32				Total Capital Outlay	12,610	8,000	8,000	10,000
33								
34				EMERGENCY MANAGEMENT AGENCY				
35				TOTAL EXPENDITURES	131,194	180,224	177,724	297,011

LOCAL EMERGENCY PLANNING COMMITTEE (LEPC)

MISSION

The Local Emergency Planning Committee is an organization that is required by state statutes. It is collaboration between public and private community members who may have input in hazardous materials response or general emergency response situations.

It is funded through fees paid by organizations with hazardous materials, which go to the State of Missouri and then are filtered back to the community for training and education.

2015 OBJECTIVES

- Incorporate the Go To Meeting with the quarterly meetings to increase attendance from first responders and tier II reporting facilities.

BUDGET HIGHLIGHTS

The line item for contractual services 2 has been increased from \$13,919 in 2014 to \$50,000 in 2015 to support two MERC training coordinators. Training for 2015 has been increased to \$12,900, up from \$4,000 in 2014. The amount budgeted for other supplies and miscellaneous other has been increased from \$14,000 in 2014 to \$27,400 in 2015. \$10,000 has been budgeted in 2015 for office equipment, up from \$1,500 in 2014.

**GENERAL FUND EXPENDITURES
LOCAL EMERGENCY PLANNING**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	571	623.100	Telephone	1,408	1,450	1450	2,220
2	100	571	624.100	Postage & Freight	6	200	200	500
3	100	571	626.100	Maintenance & Repairs	0	500	500	500
4	100	571	632.200	Contractual Services	49	500	500	2,500
5	100	571	632.220	Contractual Services 2	15,040	66,010	66,010	50,000
6	100	571	634.100	Training	0	4,000	4,000	12,900
7				Total Services	16,503	72,660	72,660	68,620
8								
9								
10	100	571	651.100	Office Supplies	78	300	300	1,000
11	100	571	652.100	Mileage	0	400	400	500
12	100	571	653.100	Books & Publications	60	100	100	1,500
13	100	571	656.100	Printing & Binding	0	200	200	1,500
14	100	571	657.100	Fuel	0	200	200	500
15	100	571	660.100	Other Supplies	16	2,000	2,000	10,000
16	100	571	661.100	Miscellaneous Other	3,482	12,000	12,000	17,400
17				Total Supplies & Other	3,636	15,200	15,200	32,400
18								
19								
20								
22	100	571	687.100	Office Equipment	317	1,500	1,500	10,000
23				Total Capital Outlay	317	1,500	1,500	10,000
24								
25								
26				LOCAL EMERGENCY				
27				PLANNING				
28				TOTAL EXPENDITURES	20,456	89,360	89,360	111,020

INFORMATION TECHNOLOGY
GEOGRAPHIC INFORMATION SERVICES
E-911 ADDRESSING

MISSION

The Franklin County Information Technology Department (IT) is responsible for managing computer resources and networks, along with its Geographic Information System (GIS) and E911 Addressing.

IT functions include the maintenance of the County's inventory of servers, workstations, printers, switches, routers, firewalls, scanners, and plotters. The County maintains a network for the buildings located in downtown Union along with remote locations.

IT functions also include the development and maintenance of software applications, along with the support of other third party applications. Help desk support is provided for both hardware and software issues.

IT also maintains the County's intranet and internet websites for the distribution of information and data.

2014 ACCOMPLISHMENTS

- Migration of data to virtual servers.
- Worked to resolve issues allowing 911 to implement new ViperCAD software.
- Software development and maintenance:
 - GIS Ownership Tracking.
 - Building Department – Ag and Complaint Tracking.
 - Public Data Display.
 - Transfer Software.
 - Bridge between Assessor and Collector.
 - Receipt Program for GIS.
- Finished bridge to integrate and exchange information between the Recorder's office and GIS.
- Upgraded GIS maps and currently working on upgrading the maps displayed in the intranet and internet.
- Website to report changes and problems for 911 support and maintenance.
- Added additional internet connection from Charter to handle increasing demand for services.

- Started Building department software rewrite.
- Will be starting a new bridge program between the Assessor and Collector to handle all changes for personal property and real property.
- Replaced the SSL/VPN device – 2nd replacement.
- Upgraded computers and software in the Judicial buildings for security cards and cameras. Additional cameras and another switch were also installed.
- Upgraded network monitoring system.

2015 OBJECTIVES

- Upgrade phone system.
- Replace format printers.

BUDGET HIGHLIGHTS

The budget for other equipment in the information technology department has been decreased from \$15,000 in 2014 to \$3,000 in 2015. The \$3,000 is to purchase transceivers.

INFORMATION TECHNOLOGY

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Information Technology Director	1.0	1.0	1.0	0.0
Assistant Information Technology Director	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
INFORMATION TECHNOLOGY**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	580	611.100	Regular Wages	106,552	109,749	109,749	113,042
2	100	580	613.100	FICA	7,252	8,648	8,648	8,648
3	100	580	614.100	Retirement-LAGERS	18,433	19,755	19,755	19,669
4	100	580	617.100	Life Insurance	96	96	96	96
5	100	580	617.200	Health Insurance	28,192	25,480	25,480	27,957
6	100	580	617.300	Dental Insurance	718	718	718	740
7	100	580	617.400	Vision Insurance	236	240	240	237
8				Total Personnel Services	161,479	164,686	164,686	170,389
9								
10								
11	100	580	623.100	Telephone	4,548	6,000	6,000	4,000
12	100	580	624.100	Postage & Freight	3	200	200	200
13	100	580	625.100	Rent & Leases	30	30	30	35
14	100	580	626.100	Maintenance & Repairs	21,677	16,600	16,600	18,920
15	100	580	629.100	Other Professional Services	0	10,000	10,000	10,000
16	100	580	632.200	Contractual Services	50,580	54,420	54,420	54,492
17	100	580	634.100	Training	274	4,000	4,000	4,000
18				Total Services	77,112	91,250	91,250	91,647
19								
20								
21	100	580	651.100	Office Supplies	2,864	3,500	3,500	3,500
22	100	580	652.100	Mileage	0	250	250	250
23	100	580	655.100	Business Expense	0	250	250	250
24				Total Supplies & Other	2,864	4,000	4,000	4,000
25								
26								
27								
28	100	580	686.100	Other Equipment	57,112	15,000	15,000	3,000
29	100	580	687.100	Office Equipment	1,489	3,000	3,000	3,000
30				Total Capital Outlay	58,601	18,000	18,000	6,000
31								
32								
33				INFORMATION TECHNOLOGY				
34				TOTAL EXPENDITURES	300,056	277,936	277,936	272,036

GEOGRAPHIC INFORMATION SERVICES

BUDGET HIGHLIGHTS

The budget for other equipment has been increased by \$40,000 over 2014. This increase is to purchase new plotters.

GEOGRAPHIC INFORMATION SERVICES

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
GIS Mapping Technician	1.0	1.0	1.0	0.0
GIS Clerk III	0.5	0.5	0.5	0.0
	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
GEOGRAPHIC INFORMATION SYSTEM**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	581	611.100	Regular Wages	30,206	31,113	31,113	32,037
2	100	581	612.100	Part-Time Wages	13,239	15,806	15,806	16,279
3	100	581	613.100	FICA	3,145	3,589	3,589	3,696
4	100	581	614.100	Retirement-LAGERS	5,225	5,600	5,600	5,574
5	100	581	615.100	Unemployment	0	0	0	0
6	100	581	617.100	Life Insurance	48	48	48	48
7	100	581	617.200	Health Insurance	4,617	4,620	4,620	5,067
8	100	581	617.300	Dental Insurance	359	359	359	370
9	100	581	617.400	Vision Insurance	118	120	120	119
10				Total Personnel Services	56,957	61,255	61,255	63,190
11								
12								
13	100	581	623.100	Telephone	0	100	100	100
14	100	581	624.100	Postage & Freight	36	100	100	100
15	100	581	626.100	Maintenance & Repairs	17,559	17,313	17,313	17,282
16	100	581	629.100	Other Professional Services	0	3,000	3,000	3,000
17	100	581	632.200	Contractual Services	0	3,000	3,000	3,000
18	100	581	634.100	Training	1,002	4,000	4,000	4,000
19				Total Services	18,597	27,513	27,513	27,482
20								
21								
22	100	581	651.100	Office Supplies	3,772	4,000	4,000	4,000
23	100	581	652.100	Mileage	59	200	200	200
24	100	581	655.100	Business Expense	0	200	200	200
25	100	581	661.100	Miscellaneous Other	0	250	250	250
26				Total Supplies & Other	3,831	4,650	4,650	4,650
27								
28								
29								
30	100	581	686.100	Other Equipment	0	2,000	2,000	42,000
31	100	581	687.100	Office Equipment	0	1,500	1,500	1,500
32				Total Capital Outlay	0	3,500	3,500	43,500
33								
34								
35				GEOGRAPHIC INFORMATION SYSTEM				
36				TOTAL EXPENDITURES	79,385	96,918	96,918	138,822
37								

MAINTENANCE DEPARTMENT

MISSION

The Maintenance Department maintains buildings and systems elevators, HVAC, electrical, plumbing hardware and painting. Performs or oversees preventive maintenance. Maintains grounds, including cutting grass and removing snow. Oversee daily cleaning not performed by other departments. Oversee all contracted repairs. Order supplies and oversee cleaning contractors. Repair, replace and maintain equipment. Oversee design, contracting and manage the remodel of the Health Department.

2014 ACCOMPLISHMENTS

- Moved the maintenance building.
- Maintained buildings with County help versus using contractor services.
- Purchased Mule for snow blading and general maintenance and grounds keeping.
- Maintained upkeep on the grounds.
- Hired part-time versus contractual.
- Accident-free.

2015 OBJECTIVES

- Obtain uniforms for maintenance personnel.
- Continue maintenance and upkeep of County buildings
- Add cameras to Sheriff's department and assist in upgrading security system/building new lobby.
- Look into elevator phones to determine if savings may be made.

BUDGET HIGHLIGHTS

Part-time wages has increased in 2015 to provide for two additional part-time janitor I positions. The budget for maintenance and repairs has been increased to cover the cost of installing two new entrance doors, one at the Government Center and one at the Judicial Building. The amount budgeted for contractual services has been decreased by \$21,400 for 2015.

MAINTENANCE DEPARTMENT

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Facilities Director	1.0	1.0	1.0	0.0
Janitor I	1.0	3.0	4.0	1.0
Maintenance Laborer	0.5	0.5	0.5	0.0
Maintenance Mechanic	2.0	2.0	2.0	0.0
	<u>4.5</u>	<u>6.5</u>	<u>7.5</u>	<u>1.0</u>

Due to the cancellation of the cleaning contract, two additional part-time janitor I positions were added in 2014. Two additional part-time janitor I positions will be added in 2015 for a total of eight part-time janitor I positions.

**GENERAL FUND EXPENDITURES
MAINTENANCE**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	585	611.100	Regular Wages	108,838	112,025	112,025	115,398
3	100	585	612.100	Part-Time Wages	31,641	65,546	65,546	87,546
4	100	585	613.100	FICA	10,409	11,366	11,366	15,525
5	100	585	614.100	Retirement-LAGERS	18,840	20,165	19,492	20,079
6	100	585	617.100	Life Insurance	148	144	144	144
7	100	585	617.200	Health Insurance	11,273	19,650	19,650	11,421
8	100	585	617.300	Dental Insurance	1,106	1,077	1,077	1,109
9	100	585	617.400	Vision Insurance	364	363	363	355
11				Total Personnel Services	182,619	230,336	229,663	251,577
12								
13								
14	100	585	623.100	Telephone	14,417	17,500	17,500	17,000
16	100	585	626.100	Maintenance & Repairs	38,211	55,102	55,102	82,000
17	100	585	630.100	Utilities	242,697	235,000	235,500	240,000
18	100	585	631.100	Advertising	0	300	300	300
19	100	585	632.200	Contractual Services	116,214	89,600	50,000	67,600
20				Total Services	411,539	397,502	358,402	406,900
21								
22								
23	100	585	651.100	Office Supplies	413	450	450	450
24	100	585	657.100	Fuel	1,943	4,000	3,000	3,000
25	100	585	658.100	Janitor Supplies	10,740	20,000	18,000	20,000
26	100	585	660.100	Other Supplies	0	0	0	1,000
27	100	585	661.100	Miscellaneous Other	708	548	250	250
28				Total Supplies & Other	13,804	24,998	21,700	24,700
29								
30								
31								
32	100	585	686.100	Other Equipment	9,653	10,000	10,000	10,000
33				Total Capital Outlay	9,653	10,000	10,000	10,000
34								
35								
36				MAINTENANCE DEPARTMENT				
37				TOTAL EXPENDITURES	617,615	662,836	619,765	693,177

SOIL CONSERVATION

MISSION

The District works together with city and county agencies, local communities, state and federal agencies, volunteers and associations to get conservation on the land in Franklin County. Working together to help agriculture and urban landowners to protect the natural resources and to make sure that our children will live in a healthy land in the future is the main goal.

BUDGET HIGHLIGHTS

Franklin County has provided administrative funding to the Franklin County Soil and Water Conservation District for many years. The District's operating budget relies on funds from the County and through 1/10 of 1% state parks and soils' tax.

There are no significant changes to this budget.

**GENERAL FUND EXPENDITURES
SOIL CONSERVATION**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	595	632.200	Contractual Services	16,000	16,000	16,000	16,000
2								
3								
4				SOIL CONSERVATION				
5				TOTAL EXPENDITURES	16,000	16,000	16,000	16,000

MISCELLANEOUS

MISSION

This budget is for miscellaneous expenditures within the General Fund as well as transfers from the General Fund to other funds.

BUDGET HIGHLIGHTS

The budget for miscellaneous other has been increased by \$100,000 to cover the cost of possibly replacing the financial software. Transfers out have decreased from \$270,771 in 2014 to \$80,000 in 2015.

**GENERAL FUND EXPENDITURES
MISCELLANEOUS**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	100	596	617.500	Flex Spending	3,357	25,000	4,000	25,000
2				Total Personnel Services	3,357	25,000	4,000	25,000
3								
4								
5	100	596	629.100	Other Professional Services	183,427	250,000	250,000	200,000
6	100	596	632.100	Local Funding Health Department	23,721	0	0	0
7	100	596	632.200	Contractual Services	62,614	63,000	63,000	63,000
8				Total Services	269,762	313,000	313,000	263,000
9								
10								
11	100	596	661.100	Miscellaneous Other	27,073	35,000	35,000	135,000
12	100	596	661.150	Vets Hall Misc./Records Mangmnt.	367	4,616	4,616	4,616
13				Total Supplies & Other	27,440	39,616	39,616	139,616
14								
15	100	596	686.150	Vets Hall Equip./Acquisitions	1,474	0	0	0
16				Total Capital Outlay	1,474	0	0	0
17								
18	100	596	690.200	Transfers To Road & Bridge Fund	17,125	5,000	5,000	5,000
19	100	596	690.400	Transfers To Capital Improvement	382	0	0	0
20	100	596	690.450	Transfers To Office Building Fund	18,531	0	0	0
21	100	596	690.610	Transfers To Family Court	0	0	0	0
22	100	596	690.665	Transfers To Health Fund	0	265,771	265,771	25,000
23	100	596	690.685	Transfers To Municipal Court	0	0	0	0
24	100	596	690.800	Transfers To Brush Creek	0	0	50,000	50,000
25				Total Transfers Out	36,038	270,771	320,771	80,000
26								
27	100	596	696.800	Bond Issue Fees	0	0	0	0
28								
29				MISCELLANEOUS				
30				TOTAL EXPENDITURES	338,071	648,387	677,387	507,616

**GENERAL FUND
CAPITAL IMPROVEMENTS**

MISSION

This budget provides for the acquisition or construction of major capital facilities.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

**GENERAL FUND EXPENDITURES
CAPITAL IMPROVEMENTS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	597	671.100	Capital Improvement Principal	134,100	249,300	249,300	255,600
2	100	597	672.100	Interest Series 2012	205,100	196,220	196,220	193,500
3				Total Debt Service	<u>339,200</u>	<u>445,520</u>	<u>445,520</u>	<u>449,100</u>
4								
5								
6				CAPITAL IMPROVEMENTS				
7				TOTAL EXPENDITURES	339,200	445,520	445,520	449,100

MEDICAL EXAMINER

MISSION

The County contracts with St. Louis University for Medical Examiner services. The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Franklin County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute.

BUDGET HIGHLIGHTS

This budget has been increased by \$10,243 for 2015 to cover the increase in fees charged by the medical examiner.

**GENERAL FUND EXPENDITURES
MEDICAL EXAMINER**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	100	641	632.200	Contractual Services	246,231	256,081	256,081	266,324
2								
3								
4				MEDICAL EXAMINER				
5				TOTAL EXPENDITURES	246,231	256,081	256,081	266,324

EMERGENCY FUND

MISSION

The County Commission administers this budget. Missouri Revised Statutes, Chapter 50, Section 50.540 states that the County Commission shall provide in its appropriation order, that an amount equal to not less than three percent of the total estimated general fund revenue shall be appropriated each year as an emergency fund. This appropriation is to be used for unforeseen emergencies.

BUDGET HIGHLIGHTS

This budget exceeds the statutorily-mandated emergency appropriation. This fund was established by a transfer of \$3,000,000 from the building fund in 2013.

EMERGENCY FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$0	\$3,009,600	\$3,007,418	\$3,010,419
2				
3 Estimated Revenue	7,418	9,600	3,100	3,100
4				
5 Estimated Expenditures	0	(3,019,200)	(99)	(3,013,519)
6				
7 Revenues Over (Under)				
8 Expenditures	7,418	(3,009,600)	3,001	(3,010,419)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	3,000,000	0	0	0
12 Transfers Out	0	0	0	0
13 Net Transfers In (Out)	3,000,000	0	0	0
14				
15 Fund Balance, December 31	\$3,007,418	\$0	\$3,010,419	\$0

REVENUE

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
23	150	000	492.100 Interest	7,418	9,600	3,100	3,100
24			Total Misc. Revenue	7,418	9,600	3,100	3,100
25							
26							
27	150	000	498.100 Transfer From General Fund	0	0	0	0
28	150	000	498.450 Transfer From Bldg. Fund	3,000,000	0	0	0
29			Total Transfers	3,000,000	0	0	0

EXPENDITURES

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
37	150	150	632.200 Contractual Services	0	3,019,200	99	3,013,519
38			Total Services	0	3,019,200	99	3,013,519

EMERGENCY FUND

43			TOTAL EXPENDITURES	0	3,019,200	99	3,013,519
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ROAD AND BRIDGE FUND

MISSION

This fund is established and governed by RSMo 137.555 and 137.560. It accounts for the Road and Bridge Administration Department as well as the Road and Bridge Operations Department. The County Commission approves the budget and administers the fund. The County's road and bridge maintenance activities are funded with appropriations from this fund.

ROAD AND BRIDGE FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
Fund Balance, January 1	\$5,024,433	\$4,971,908	\$4,971,908	\$4,329,330
Projected Revenues	12,295,902	12,049,706	12,171,579	12,159,689
Operating Expenditures	(12,365,552)	(13,443,982)	(12,819,157)	(13,959,001)
Revenues Over (under) Expenditures	(69,650)	(1,394,276)	(647,578)	(1,799,312)
Other Financing Sources (Uses)				
Transfers In	17,125	5,000	5,000	5,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	17,125	5,000	5,000	5,000
Fund Balance, December 31	\$4,971,908	\$3,582,632	\$4,329,330	\$2,535,018

Appropriated Regular Operations	\$13,959,001
Appropriated Emergency Reserve	2,535,018
Total Appropriations	\$16,494,019

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
200	000	411.100	Property Tax Current	3,571,179	3,583,121	3,583,121	3,560,965
200	000	411.200	Property Tax Deliquent	210,047	183,794	183,794	309,649
200	000	411.300	Contra Tax Credit	2,376	0	29	0
200	000	411.310	Contra Washington TIF	7,961	0	5,700	5,700
200	000	412.100	Financial Institution Tax	1,187	600	600	1,000
200	000	415.100	Surtax	26,827	25,000	25,000	25,000
200	000	419.100	Gas Tax	1,650,321	1,640,880	1,640,880	1,548,000
200	000	420.100	Motor Vehicle Tax	608,875	519,400	519,400	500,000
200	000	420.150	Conservation Commission	378	400	400	375
200	000	421.100	Capital Improvement Sales Tax	5,321,450	5,300,000	5,400,000	5,500,000
			Total Taxes	11,400,601	11,253,195	11,358,924	11,450,689
200	000	442.100	Federal Projects	1,922,865	1,960,000	1,960,000	1,908,000
200	000	444.215	MODOT STP5489 (603) Revenue	81,289	0	0	0
			Total Inter Gov. Revenue	2,004,154	1,960,000	1,960,000	1,908,000

48 FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2015

51				2013	2014	2014	2015
52				Actual	Budget	Estimated	Adopted
53	Fund	Dept.	Account No.	Description	Revised	By Dept.	Budget
54	200	000	491.100	Interest-Taxes	46,179	47,857	46,000
55	200	000	492.151	R&B Restricted Interest	815	0	0
56	200	000	492.154	Series 08 Restricted Interest	11	0	0
57				Total Interest Revenue	47,005	47,857	46,000
58							
59							
60	200	000	493.050	Insurance Reimbursement	56,474	69,911	0
61	200	000	494.050	Flood Control Lease Revenue	24	0	0
62	200	000	497.100	Miscellaneous	48,022	15,000	15,000
63				Total Other Revenue	104,520	84,911	15,000
64							
65	200	000	498.100	Transfers From General Fund	17,125	5,000	5,000
66				Total Other Financing Sources	17,125	5,000	5,000
67							
68							
69	200	000	429.100	Collector's Commission Adjust.	-38,316	-37,800	-38,000
70	200	000	429.101	Assessor Commission Adjust.	-23,709	-23,300	-24,000
71	200	000	429.200	Special Road District Adjust.	-785,323	-804,300	-785,000
72	200	000	429.201	Cities Share Adjustment	-413,030	-423,000	-413,000
73				Total Adjustments			
74				to Revenue	-1,260,378	-1,288,400	-1,260,000
75							
76							
77				Total Road & Bridge Revenue	12,313,027	12,054,706	12,164,689

ROAD & BRIDGE ADMINISTRATION

MISSION

Manages Road & Bridge budget, applies for and manages federal grants and contracts to replace bridges, road relocations and reconstruction. Responsible for equipment specifications and purchases. Manages a department governed by both a union contract and personnel policy.

2015 OBJECTIVES

To oversee the objectives in Road & Bridge Operations.

BUDGET HIGHLIGHTS

The budget for personnel services has been decreased from \$494,033 in 2014 to \$456,537 in 2015.

ROAD AND BRIDGE ADMINISTRATION

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Highway Administrator	1.0	1.0	1.0	0.0
Highway Engineer	1.0	1.0	0.0	(1.0)
West District Highway Supervisor	1.0	1.0	1.0	0.0
East District Highway Supervisor	1.0	1.0	1.0	0.0
Highway Shop Supervisor	1.0	1.0	1.0	0.0
Highway Records Clerk	1.0	1.0	1.0	0.0
Office Assistant	1.0	1.0	1.0	0.0
	<u>7.0</u>	<u>7.0</u>	<u>6.0</u>	<u>(1.0)</u>

The highway engineer was promoted to the position of highway administrator.

**ROAD & BRIDGE FUND EXPENDITURES
ROAD & BRIDGE ADMINISTRATION**

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	200	627	611.100 Regular Wages	346,714	336,625	322,169	307,096
2	200	627	611.200 Overtime	260	0	0	0
3	200	627	612.100 Part-Time Wages	0	0	0	0
4	200	627	613.100 FICA	24,731	25,752	24,646	23,493
5	200	627	614.100 Retirement-LAGERS	55,963	60,593	57,990	53,435
6	200	627	617.100 Life Insurance	330	336	336	288
7	200	627	617.200 Health Insurance	64,751	67,495	67,495	69,298
8	200	627	617.300 Dental Insurance	2,467	2,512	2,512	2,218
9	200	627	617.400 Vision Insurance	812	720	720	709
10			Total Personnel Services	496,028	494,033	475,869	456,537
11							
12							
13	200	627	623.100 Telephone	3,436	3,600	3,600	3,800
14	200	627	624.100 Postage & Freight	189	600	200	500
15	200	627	626.100 Maintenance & Repairs	350	400	290	470
16	200	627	632.200 Contractual Services	480	500	200	500
17	200	627	634.100 Training	585	1,000	350	1,000
18			Total Services	5,040	6,100	4,640	6,270
19							
20							
21	200	627	651.100 Office Supplies	0	2,000	1,000	2,000
22	200	627	653.100 Books & Publications	1,213	200	200	200
23	200	627	654.100 Memberships	0	200	200	200
24	200	627	655.100 Business Expense	120	500	200	500
25	200	627	661.100 Miscellaneous Other	1	500	500	250
26			Total Supplies & Other	1,334	3,400	2,100	3,150
27							
28							
29	200	627	687.100 Office Equipment	955	1,700	1,000	1,700
30			Total Capital Outlay	955	1,700	1,000	1,700
31							
32	200	627	697.300 Consultant Fees	0	0	0	0
33			Total Capital Improvement	0	0	0	0
34							
35							
36			ROAD & BRIDGE				
37			ADMINISTRATION				
38			TOTAL EXPENDITURES	503,357	505,233	483,609	467,657

ROAD & BRIDGE OPERATIONS

MISSION

- Responsible for the repair, maintenance, upgrade and snow removal of 835 miles of roadway, 1,670 miles of road right of way and 160 bridges.
- Crews construct new roads (chip seal surfacing) and apply hot mix overlay.
- The Highway Department shops maintain a fleet of 95 vehicles including heavy equipment.

2014 ACCOMPLISHMENTS

- Upgraded three older dump trucks; replaced with one new dump truck and two new pickup trucks.
- Transitioning to a new Highway Administrator.
- Cleaned up all old office files.
- Improved the internal and external auditing processes.
- Added new FHWA funded bridge projects (Bend Road, Possum Hollow).
- Completed and closed out four different bridge projects.
- Hogan Road improvements are under construction.

2015 OBJECTIVES

- Obtain updated traffic counts on County roads to help prioritize maintenance projects.
- Update and organize Road and Bridge files.
- Streamline efficient ways to run the office.
- Evaluate the need for a web based operation and maintenance system for the Highway Department to help with asset management of Highway Department funded property (fleet, pavement, signs, culverts, bridges, etc.)
- Update County website by adding Policy Manual and permit apps.

BUDGET HIGHLIGHTS

The amount budgeted for capital outlay has been increased to \$982,000 for 2015, up from \$764,000 in 2014. The amount budgeted for road repair material has been increased to \$2,240,000 for 2015, up from \$2,116,500 in 2014. An additional \$322,000 is budgeted for capital improvements for 2015. \$119,911 less is budgeted for equipment repair and maintenance for 2015.

ROAD AND BRIDGE OPERATIONS

PERSONNEL DETAIL

Position Title	2013	Budgeted	Budgeted	2014-2015
	Full-time Equivalent	2014 Full-time Equivalent	2015 Full-time Equivalent	
				Change
Leadperson 1	1.0	0.0	0.0	0.0
Leadperson 2	0.0	1.0	1.0	0.0
Leadperson 3	0.0	1.0	0.0	(1.0)
Leadperson 4	0.0	0.0	1.0	1.0
Leadperson 5	8.0	8.0	7.0	(1.0)
Operator 1	1.0	0.0	0.0	0.0
Operator 1- Asphalt Crew	1.0	1.0	1.0	0.0
Operator 2	1.0	3.0	1.0	(2.0)
Operator 3	1.0	1.0	3.0	2.0
Operator 4	5.0	4.0	2.0	(2.0)
Operator 5	12.0	12.0	16.0	4.0
T Crewperson 1	1.0	2.0	2.0	0.0
T Crewperson 2	2.0	0.0	0.0	0.0
T Crewperson 3	1.0	1.0	1.0	0.0
T Crewperson 4	0.0	1.0	0.0	(1.0)
T Crewperson 5	2.0	2.0	3.0	1.0
T Laborer 1	1.0	1.0	0.0	(1.0)
T Mechanic 1	2.0	1.0	1.0	0.0
T Mechanic 2	0.0	2.0	2.0	0.0
T Mechanic 3	1.0	0.0	0.0	0.0
Truck Driver 1	2.0	4.0	3.0	(1.0)
Truck Driver 2	0.0	1.0	2.0	1.0
Truck Driver 3	1.0	1.0	0.0	(1.0)
Truck Driver 4	2.0	0.0	1.0	1.0
Truck Driver 5	6.0	4.0	4.0	0.0
	51.0	51.0	51.0	0.0

Positions and titles changed from within.

**ROAD & BRIDGE FUND EXPENDITURES
ROAD & BRIDGE OPERATIONS**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	200	901	611.100	Regular Wages	2,084,634	2,210,312	2,020,138	2,239,614
2	200	901	611.200	Overtime Wages	15,112	50,000	20,000	20,000
3	200	901	612.100	Part-time Wages	72,659	60,000	60,000	75,000
4	200	901	613.100	FICA	152,696	177,504	160,661	178,598
5	200	901	614.100	Retirement-LAGERS	338,331	406,856	367,225	389,693
6	200	901	615.100	Unemployment	6,800	20,000	20,000	20,000
7	200	901	616.100	Workman's Compensation	124,670	160,000	160,000	160,000
8	200	901	617.100	Life Insurance	2,441	2,544	2,544	2,544
9	200	901	617.200	Health Insurance	399,554	441,733	441,733	489,984
10	200	901	617.300	Dental Insurance	18,254	19,017	19,017	19,588
11	200	901	617.400	Vision Insurance	6,007	6,360	6,360	6,259
13				Total Personnel Services	3,221,158	3,554,326	3,277,677	3,601,280
14								
15								
16	200	901	623.100	Telephone	5,514	4,800	5,600	5,600
17	200	901	632.100	Miscellaneous Other	181	0	0	0
18	200	901	632.200	Contractual Services	980	0	0	1,000
19	200	901	634.100	Training	394	3,000	1,000	3,000
20				Total Services	7,069	7,800	6,600	9,600
21								
22	200	901	655.100	Business Expense	83	150	150	150
23	200	901	659.100	Uniforms	28,854	30,000	24,000	30,000
24				Total Supplies & Other	28,937	30,150	24,150	30,150
25								
26	200	901	671.100	Capital Improvement Principal	417,200	775,600	775,600	795,200
27	200	901	672.100	Interest	638,090	610,462	610,462	601,614
28				Total Debt Service	1,055,290	1,386,062	1,386,062	1,396,814
29								
30								
31	200	901	681.100	Land	4,341	1,000	994	1,000
32	200	901	681.120	Federal Bridge Land Acquisition	23,625	230,000	31,000	200,000
33	200	901	682.100	Buildings	13,765	40,000	40,000	40,000
34	200	901	685.100	Vehicles	54,678	55,000	70,000	90,000
35	200	901	686.100	Other Equipment	340,451	437,000	437,000	650,000
36	200	901	687.100	Office Equipment	726	1,000	500	1,000
37				Total Capital Outlay	437,586	764,000	579,494	982,000

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2015

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	200	901	692.100	Rock - West	293,637	350,000	400,000	450,000
2	200	901	692.101	Rock - East	124,893	125,000	125,000	125,000
3	200	901	692.110	Pea Gravel - West	23,986	6,847	50,000	0
4	200	901	692.111	Pea Gravel - East	13,292	10,000	10,000	30,000
5	200	901	692.200	Asphalt Patching - West	272,606	450,000	400,000	450,000
6	200	901	692.201	Asphalt Patching - East	278,297	390,000	380,000	400,000
7	200	901	692.300	Liquid Asphalt - West	131,226	190,000	165,000	190,000
8	200	901	692.301	Liquid Asphalt - East	114,434	160,000	165,000	160,000
9	200	901	692.400	Herbicide	16,903	30,000	30,000	30,000
10	200	901	692.500	Salt	182,997	207,153	207,153	200,000
11	200	901	692.600	Striping	76,643	71,000	65,000	70,000
12	200	901	692.700	Culverts	160,172	90,000	90,000	100,000
13	200	901	692.800	Miscellaneous Road Repairs	17,117	25,000	23,000	25,000
14	200	901	692.850	Bike Trail Maintenance	0	1,000	1,000	0
15	200	901	692.900	Contractual Serv.-Maintenance	44,225	10,500	10,500	10,000
16				Total Road Repair Materials	1,750,428	2,116,500	2,121,653	2,240,000
17								
18								
19	200	901	693.100	Regular Operations - Bridge	13,884	35,000	35,000	25,000
20	200	901	693.900	Contractual Services-Bridge	6,680	9,500	9,500	10,000
21				Total Bridge & Culvert Repairs	20,564	44,500	44,500	35,000
22								
23								
24	200	901	694.100	Fuel	569,886	575,000	575,000	575,000
25	200	901	694.200	Tires	63,470	60,000	60,000	60,000
26	200	901	694.300	Grease & Oil	9,930	10,000	10,000	11,500
27	200	901	694.400	Antifreeze/Deicer/Washer Fluid	1,608	1,500	1,500	0
28	200	901	694.500	Cutting Edges	16,916	25,000	24,000	25,000
29				Total Equipment Operations	661,810	671,500	670,500	671,500
30								
31								
32	200	901	695.100	Equipment Repair & Maintenance	334,199	469,911	469,911	350,000
33	200	901	695.200	Equipment Rental	44,918	40,000	40,000	40,000
34				Total Equip. Repair & Maint.	379,117	509,911	509,911	390,000
35								
36								
37	200	901	696.100	Sign Supplies	28,872	40,000	39,000	40,000
38	200	901	696.200	Tools	11,960	10,000	10,000	10,000
39	200	901	696.300	Hwy. Garage Maint. & Operations	24,151	30,000	23,000	25,000
40	200	901	696.400	Boiler Maintenance	0	1,000	1,000	0
41	200	901	696.500	Radio Maintenance	31,058	40,000	34,000	10,000
42	200	901	696.600	Miscellaneous General Expense	22,634	25,000	23,000	20,000
43	200	901	696.650	Site Development	16,236	20,000	20,000	20,000
44	200	901	696.700	Insurance	83,737	95,000	95,000	95,000
45				Total General Expenses	218,648	261,000	245,000	220,000

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2015

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	200	901	697.200	Hot Mix Overlays	754,401	750,000	750,000	800,000
2	200	901	697.250	Chip and Seal	418,248	0	0	0
3	200	901	697.300	Consultant Fees	0	10,000	0	10,000
4	200	901	697.400	County Bridge Projects	95,093	63,000	0	200,000
5	200	901	697.410	County Bridge Consultant Fees	2,628	10,000	10,000	10,000
6	200	901	697.600	Federal Bridge Projects	2,154,819	1,500,000	1,500,000	1,990,000
7	200	901	697.610	Federal Bridge Consultant Fees	466,276	750,000	750,000	395,000
8	200	901	697.700	Miscellaneous Capital Projects	0	50,000	0	50,000
10	200	901	697.910	Franklin County Grant Program	190,123	460,000	460,000	460,000
11				Total Capital Improvements	4,081,588	3,593,000	3,470,000	3,915,000
12								
13								
14				ROAD & BRIDGE OPERATIONS				
15				TOTAL EXPENDITURES	11,862,195	12,938,749	12,335,547	13,491,345

ROAD AND BRIDGE EMERGENCY RESERVE

MISSION

This budget was created to appropriate the estimated remaining fund balance in the Road and Bridge Fund as emergency reserves.

BUDGET HIGHLIGHTS

Appropriations to this budget fluctuate from year to year depending on the estimated remaining fund balance for the Road and Bridge Fund. The estimated remaining fund balance for 2015 for the Road and Bridge Fund is \$2,535,018. It is unlikely that these funds will be used.

**ROAD AND BRIDGE
EMERGENCY RESERVE**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 200	142	632.200	Contractual Services	0	1,152,716	0	2,535,018

ASSESSMENT FUND

This fund is established and governed by RSMo 137.750. It accounts for the operations of the Franklin County Assessor's Office. This includes the Real Estate Department and the Personal Property Department. The Assessor administers the fund.

ASSESSMENT FUND

				2013	2014	2014	2015
				Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1			Fund Balance, January 1	\$299,692	\$286,228	\$286,228	\$149,028
2							
3			Estimated Revenue	872,271	873,070	873,070	870,765
4							
5			Estimated Expenditures	(885,735)	(1,010,270)	(1,010,270)	(1,008,596)
6							
7			Revenues Over (Under)				
8			Expenditures	(13,464)	(137,200)	(137,200)	(137,831)
9							
10			Interfund Transfers In (Out)				
11			Transfers In	0	215,220	0	600,000
12			Transfers Out	0	0	0	0
13			Net Transfers	0	215,220	0	600,000
14							
15			Fund Balance, December 31	\$286,228	\$364,248	\$149,028	\$611,197
16							
17			Appropriated Regular Operations				\$1,008,596
18			Appropriated Emergency Reserve				11,197
19			Total Appropriations				\$1,019,793
20							
21							
22							
23		Account		2013	2014	2014	2015
24	Fund	Dept.	Description	Actual	Budget Revised	Estimated By Dept.	Adopted Budget
25	300	000	418.100 Taxing Entities Commission on Taxes	654,680	655,000	655,000	655,000
26			Total Taxes	654,680	655,000	655,000	655,000
27							
28	300	000	443.001 State Reimbursement	215,220	215,220	215,220	215,565
29			Total Intergovernmental Revenue	215,220	215,220	215,220	215,565
30							
31	300	000	492.300 Restricted Cash Earnings	467	800	800	200
32	300	000	497.100 Miscellaneous	1,904	2,050	2,050	0
33			Total Miscellaneous Revenue	2,371	2,850	2,850	200
34							
35	300	000	498.100 Transfers From General Revenue	0	215,220	0	600,000
36	300	000	498.150 Transfers From Emergency Fund	0	0	0	0
37			Total Transfers	0	215,220	0	600,000
38							
39			TOTAL ASSESSMENT FUND				
40			REVENUE	872,271	1,088,290	873,070	1,470,765

REAL ESTATE

MISSION

The Real Estate Department reviews and values all real property in Franklin County with the aid of a state approved mass appraisal software system. A percentage, which is based on the property's current use, is applied to the value. The resulting calculation is the assessed value. This assessment is used by taxing entities located within the County to determine property taxes on approximately 72,000 parcels. The Assessor's office also provides information to the general public through the means of personal interaction in both informal meetings as well as formal appeal settings.

2015 OBJECTIVES

- To be able to monitor that our assessed values stay accurate and that they don't fluctuate.
- Continue to devise ways to save money on paper and supplies by incorporating additional tablets for field staff.

BUDGET HIGHLIGHTS

The State of Missouri significantly reduced the reimbursement revenue to counties in 2002, dropping the per parcel rate from \$6.20 to \$5.50 and then reducing it again in FY 2003 to \$5.00. In addition, the state "froze" the parcel counts. In FY 2005, the state began an effort to restore the funding, reaching \$6.00 per parcel in 2008.

During 2009, the Governor reduced the state reimbursement to \$4.00 per parcel in an attempt to respond to the state's budget difficulties. During FY 2011, the state further reduced the per parcel rate to \$3.41 and then again during FY 2012 reduced it to \$3.00 per parcel. The reduction in per parcel rates from \$6.00 in 2008 to \$3.00 in 2013 has resulted in a \$200,544 loss in revenue for this fund. The 2015 budget assumes a per parcel rate of \$3.00 for 71,855 parcels.

\$600,000 is budgeted to be transferred in from the general fund to increase the fund balance.

REAL ESTATE

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Res/Agricultural Supervisor	1.0	1.0	1.0	0.0
Field Appraiser I	2.0	3.0	3.0	0.0
Field Appraiser II	2.0	1.0	1.0	0.0
Field Appraiser III	1.0	1.0	1.0	0.0
Commercial/Industrial Appraiser	1.0	1.0	1.0	0.0
Real Estate Coordinator	1.0	1.0	1.0	0.0
Real Property Technician	1.0	1.0	1.0	0.0
Data Entry Clerk	1.0	1.0	1.0	0.0
	<u>10.0</u>	<u>10.0</u>	<u>10.0</u>	<u>0.0</u>

**ASSESSMENT FUND EXPENDITURES
ASSESSOR-REAL ESTATE**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	300	204	611.100	Regular Wages	323,249	340,753	340,753	350,929
2	300	204	613.100	FICA	22,765	26,068	26,068	26,846
3	300	204	614.100	Retirement-LAGERS	55,933	61,336	61,336	61,062
4	300	204	615.100	Unemployment	0	13,000	13,000	13,000
5	300	204	617.100	Life Insurance	448	528	528	480
6	300	204	617.200	Health Insurance	59,675	72,360	72,360	79,384
7	300	204	617.300	Dental Insurance	3,349	3,588	3,588	3,696
8	300	204	617.400	Vision Insurance	1,102	1,320	1,320	1,181
9				Total Personnel Services	466,521	518,953	518,953	536,578
10								
11								
12	300	204	623.100	Telephone	6,862	6,500	6,500	6,500
13	300	204	624.100	Postage & Freight	5,000	7,000	7,000	7,000
14	300	204	626.100	Maintenance & Repairs	2,452	3,500	3,500	3,500
15	300	204	629.100	Other Professional Services	14,708	20,000	20,000	20,000
16	300	204	632.200	Contractual Services	32,054	20,000	20,000	17,000
17	300	204	634.100	Training	5,662	10,050	10,050	7,000
18				Total Services	66,738	67,050	67,050	61,000
19								
20								
21	300	204	651.100	Office Supplies	2,688	5,200	5,200	4,000
22	300	204	652.100	Mileage	5,701	15,000	15,000	15,000
23	300	204	653.100	Books & Publications	694	750	750	1,200
24	300	204	654.100	Memberships	0	1,000	1,000	1,000
25	300	204	655.100	Business Expense	48	700	700	500
26	300	204	656.100	Printing & Binding	1,304	3,000	3,000	1,500
27				Total Supplies & Other	10,435	25,650	25,650	23,200
28								
29								
30								
31	300	204	685.100	Vehicles	0	0	0	0
32	300	204	687.100	Office Equipment	877	1,800	1,800	6,000
33				Total Capital Outlay	877	1,800	1,800	6,000
34								
35								
36				ASSESSOR-REAL ESTATE				
37				TOTAL EXPENDITURES	544,571	613,453	613,453	626,778

PERSONAL PROPERTY

MISSION

Personal Property is assessed each year and includes cars, trucks, motorcycles, tractors, etc. We mail over 50,000 personal and 3,500 business declaration forms each year, which are then returned to us for processing.

2015 OBJECTIVES

- Work to make the Assessors and Collectors office compatible.
- Keep the assessed values in personal property the same in both the Assessor's software and Collector's software.

BUDGET HIGHLIGHTS

Since there are no part-time employees, the budget for part-time wages has been decreased from \$15,000 to \$0. The budget for other professional services, which is used to cover the cost of the Vanguard computer system and other programs, has been decreased by \$10,000 for 2015.

PERSONAL PROPERTY

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Elected Official - Assessor	1.0	1.0	1.0	0.0
Personal Property Supervisor	1.0	1.0	1.0	0.0
Personal Property Research/ Lease Accounts	1.0	1.0	1.0	0.0
Personal Property Research/ Business Accounts	1.0	1.0	1.0	0.0
Personal Property Records Clerk	2.0	2.0	2.0	0.0
	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>

**ASSESSMENT FUND EXPENDITURES
ASSESSOR-PERSONAL PROPERTY**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	300	205	611.100	Regular Wages	210,506	215,977	215,977	222,454
2	300	205	612.100	Part-Time Wages	0	15,000	15,000	0
3	300	205	613.100	FICA	15,097	17,670	17,670	17,018
4	300	205	614.100	Retirement-LAGERS	36,387	37,364	37,364	38,707
5	300	205	617.100	Life Insurance	275	288	288	288
6	300	205	617.200	Health Insurance	28,632	28,645	28,645	31,425
7	300	205	617.300	Dental Insurance	2,153	2,153	2,153	2,218
8	300	205	617.400	Vision Insurance	708	720	720	709
9				Total Personnel Services	293,758	317,817	317,817	312,819
10								
11								
12	300	205	623.100	Telephone	2,835	2,800	2,800	2,800
13	300	205	624.100	Postage & Freight	18,814	23,000	23,000	23,000
14	300	205	626.100	Maintenance & Repairs	2,115	700	700	700
15	300	205	628.100	Bonds	266	100	100	100
16	300	205	629.100	Other Professional Services	3,325	15,000	15,000	5,000
17	300	205	634.100	Training	224	1,000	1,000	1,000
18				Total Services	27,579	42,600	42,600	32,600
19								
20								
21	300	205	651.100	Office Supplies	749	2,200	2,200	1,200
22	300	205	653.100	Books & Publications	2,598	3,500	3,500	4,500
23	300	205	655.100	Business Expense	0	700	700	700
24	300	205	656.100	Printing & Binding	15,326	25,000	25,000	25,000
25				Total Supplies & Other	18,673	31,400	31,400	31,400
26								
27								
28								
29	300	205	687.100	Office Equipment	1,154	5,000	5,000	5,000
30				Total Capital Outlay	1,154	5,000	5,000	5,000
31								
32								
33				ASSESSOR-				
34				PERSONAL PROPERTY				
35				TOTAL EXPENDITURES	341,164	396,817	396,817	381,819

ASSESSMENT EMERGENCY RESERVE

MISSION

This budget was created to appropriate all or part of the estimated remaining fund balance in the Assessment Fund as emergency reserves.

BUDGET HIGHLIGHTS

Appropriations to this budget fluctuate from year to year depending on the estimated remaining fund balance for the Assessment Fund. The estimated remaining fund balance for 2015 for the Assessment Fund is \$611,197. \$11,197 is being appropriated to the emergency reserve. It is unlikely that these funds will be spent.

**ASSESSMENT
EMERGENCY RESERVE**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 300	142	632.200	Contractual Services	0	24,375	0	11,197

CAPITAL IMPROVEMENTS FUND SHERIFF'S DEPARTMENT

MISSION

This budget is under the direction of the Franklin County Sheriff.

In the mid 1980's voters approved a half-cent capital improvement sales tax for the construction of a new law enforcement building and jail. This tax provided sufficient funds to allow the County to pay for the jail before the tax expired.

Upon completion of the jail in 1986, there was approximately \$2,000,000 remaining. These funds were restricted for capital improvement projects for the Sheriff's department.

BUDGET HIGHLIGHTS

In 2008, the County borrowed \$13,885,000 in certificates of participation. Of that amount, \$1,527,350 was used to update the HVAC at the Sheriff's department. Total debt services are budgeted at \$74,830 which includes the principal and interest payments on the 2012 series for 2015.

Interest earned is the only source of revenue for this fund. As payments are made on the certificates of participation, the fund balance is declining.

**CAPITAL IMPROVEMENTS FUND
SHERIFF'S DEPARTMENT**

		2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	Fund Balance, January 1	<u>\$1,732,407</u>	<u>\$1,681,468</u>	<u>\$1,681,468</u>	<u>\$1,583,914</u>
2					
3	Projected Revenues	5,265	10,800	1,700	1,700
4					
5	Estimated Expenditures	<u>(56,586)</u>	<u>(99,254)</u>	<u>(99,254)</u>	<u>(99,930)</u>
6					
7	Revenues Over (Under)				
8	Expenditures	(51,320)	(88,454)	(97,554)	(98,230)
9					
10	Interfund Transfers In (Out)				
11	Transfers In	382	0	0	0
12	Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
13	Net Transfers	382	0	0	0
14					
15	Fund Balance, December 31	\$1,681,468	\$1,593,014	\$1,583,914	\$1,485,684

REVENUE

				2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
31	400	000	492.100	Interest	<u>5,265</u>	<u>10,800</u>	<u>1,700</u>
34	400	000	498.100	Transfers From General Fund	<u>382</u>	<u>0</u>	<u>0</u>
35				Total Revenue	<u>5,647</u>	<u>10,800</u>	<u>1,700</u>

**CAPITAL IMPROVEMENTS FUND
SHERIFF'S DEPARTMENT**

EXPENSES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	400	317	626.100	Maintenance & Repairs	0	25,000	25,000	25,000
2	400	317	632.200	Contractual Services	53	0	0	100
3				Total Services	<u>53</u>	<u>25,000</u>	<u>25,000</u>	<u>25,100</u>
4								
5	400	317	671.100	Principal	22,350	41,550	41,550	42,600
6	400	317	672.100	Interest	34,183	32,704	32,704	32,230
7				Total Debt Service	<u>56,533</u>	<u>74,254</u>	<u>74,254</u>	<u>74,830</u>
8								
9								
10				CAPITAL IMPROVEMENTS				
11				TOTAL EXPENDITURES	56,586	99,254	99,254	99,930

BUILDING FUND

MISSION

This budget is under the direction of the County Commission.

This budget is established to provide for the acquisition, construction or renovation of capital facilities.

BUDGET HIGHLIGHTS

The 2015 budget includes debt service payments of \$573,700 for the 2012 series of certificates of participation.

Interest earned and a \$75,000 yearly payment from the law library is the only source of revenue for this fund. As yearly debt services payments are made, the balance in this fund is declining.

BUILDING FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$8,033,812	\$4,227,570	\$4,227,570	\$3,736,094
2				
3 Projected Revenues	196,656	110,000	78,800	78,800
4				
5 Operating Expenditures	(1,021,430)	(570,276)	(570,276)	(574,700)
6				
7 Revenues Over (Under)				
8 Expenditures	(824,774)	(460,276)	(491,476)	(495,900)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	18,531	0	0	0
12 Transfers Out	(3,000,000)	0	0	0
13 Net Transfers In (Out)	(2,981,469)	0	0	0
14				
15 Fund Balance, December 31	\$4,227,570	\$3,767,294	\$3,736,094	\$3,240,194
16				
17				
18				
19				
20				
21				
22				
23				
24				

REVENUE

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
25				
26				
27				
28				
29 450 000 492.100 Interest	16,653	35,000	3,800	3,800
31 450 000 492.156 Series 08 Restricted Interest	3	0	0	0
32 450 000 497.100 Miscellaneous	180,000	75,000	75,000	75,000
33 Total Miscellaneous Revenue	196,656	110,000	78,800	78,800
34				
35 450 000 498.100 Transfers From Gen. Fund	18,531	0	0	0
36 Total Transfers	18,531	0	0	0
37				
38				

BUILDING FUND

EXPENSES				2013	2014	2014	2015
Fund	Dept.	No.	Description	Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1 450	320	632.200	Contractual Services	403	1,000	1,000	1,000
2			Total Services	403	1,000	1,000	1,000
6							
7 450	320	671.100	Principal	171,350	318,550	318,550	326,600
8 450	320	672.100	Interest	262,073	250,726	250,726	247,100
9			Total Debt Service	433,423	569,276	569,276	573,700
10							
13 450	320	682.500	Buildings Health Department	587,604	0	0	0
17			Total Capital Outlay	587,604	0	0	0
18							
19 450	320	690.150	Transfers To Emergency Fund	3,000,000	0	0	0
21			Total Transfers Out	3,000,000	0	0	0
22							
23			TOTAL BUILDING FUND				
24			EXPENDITURES	1,021,430	570,276	570,276	574,700

COMMUNITY DEVELOPMENT FUND

MISSION

This budget is under the direction of the County Commission.

This budget is established for the various Community Development Block programs and other economic development projects.

The Franklin County Revolving Loan Program is also administered from this fund. In 1984, the County received a grant from the Missouri Department of Economic Development to loan funds to area individuals and businesses to promote economic development. The purpose of this program is to provide short and long-term financing to individuals and companies within Franklin County to promote overall economic development by achieving public policy goals and creating new employment opportunities.

BUDGET HIGHLIGHTS

The County can only be the applicant for two projects at any given time for the Community Development Block Grant. For 2015, the County is the applicant for the Beauty View Acres Water Improvement Project as well as Gracie's Place Crisis Nursery.

\$195,339 is budgeted for potential loans to be granted under the Franklin County Revolving Loan Program.

COMMUNITY DEVELOPMENT FUND

				2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget	
1			Fund Balance, January 1	\$551,830	\$510,007	\$510,007	\$438,452	
2								
3			Projected Revenues	23,203	176,400	4,540	173,598	
4								
5			Operating Expenditures	(15,026)	(465,720)	(26,095)	(368,339)	
6								
7			Revenues Over (Under)					
8			Expenditures	8,177	(289,320)	(21,555)	(194,741)	
9								
10			Interfund Transfers In (Out)	(50,000)	0	(50,000)	0	
11								
12			Fund Balance, December 31	\$510,007	\$220,687	\$438,452	\$243,711	
13								
14								
15								
16								
17								
18								
19			REVENUE					
20								
21								
22	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
23	500	000	443.417	ECC CDBG Grant Revenue	14,899	0	0	0
24	500	000	443.418	Beauty View Acres Water Proj.	0	170,000	0	170,000
25	500	000	443.419	Missouri Arts Council Revenue	890	0	0	0
26	500	000	450.020	FEDA Loan File/Close Fee	200	0	375	375
27				Total Intergovernmental Revenue	15,989	170,000	375	170,375
28								
29								
30								
31	500	000	491.105	Interest on Bailey Loans	2,538	2,200	1,200	780
32	500	000	491.110	Interest on FEDA Loans	3,446	3,000	2,300	2,028
33	500	000	492.100	Investment Interest	877	1,200	300	300
34	500	000	492.110	Franklin County EDA Interest	35	0	115	115
35				Total Interest	6,896	6,400	3,915	3,223
36								
37	500	000	497.100	Miscellaneous	318	0	250	0
38				Total Other Revenue	318	0	250	0
39								
40								
41								
42								
43			TOTAL COMMUNITY DEVELOPMENT REVENUE	23,203	176,400	4,540	173,598	
44								

COMMUNITY DEVELOPMENT FUND

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	500	631	632.200	Contractual Services	14,899	0	0	0
2				Total ECC CDBG Expenses	14,899	0	0	0
3								
4	500	632	632.200	Beauty View Acres Water Improv.	0	170,000	0	0
5				Total Beauty View Acres Water	0	170,000	0	0
6								
7								
8	500	633	696.600	Miscellaneous Expenses	35	2,000	100	2,000
9				Total Miscellaneous Expenses	35	2,000	100	2,000
10								
11	500	635	696.600	Grant Pass Through Payments	0	0	890	170,000
12				Total Grant Pass Through Pay	0	0	890	170,000
13								
14								
15	500	638	632.200	Contractual Services	0	50,000	0	0
16				Total Brush Creek Sewer Exp.	0	50,000	0	0
21								
22	500	650	632.050	Loans Granted	0	242,720	25,000	195,339
23				Total Community				
24				Development Loans	0	242,720	25,000	195,339
25								
26	500	650	632.210	Administrative Expenses	92	1,000	105	1,000
27				Total Administrative Expenses	92	1,000	105	1,000
28								
29								
30				TOTAL COMMUNITY				
31				DEVELOPMENT EXPENDITURES	15,026	465,720	26,095	368,339

HAVA SERVICES

MISSION

This budget is under the direction of the County Clerk.

HAVA Service fees come from rental fees assessed to each taxing entity for using County election equipment for various elections. The fees are to be used for any expenses related to elections; i.e. equipment, part- time employees, supplies or any other miscellaneous expenses for elections.

BUDGET HIGHLIGHTS

The \$116,629 office equipment expense for 2014 is a payment on the newly-purchased election equipment. There will be no payment in 2015.

HAVA SERVICES

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$62,701	\$78,983	\$78,983	\$0
2				
3 Projected Revenues	16,282	37,646	37,646	15,950
4				
5 Operating Expendiures	0	(116,629)	(116,629)	(10,000)
6				
7 Revenues Over (Under)				
8 Expenditures	\$16,282	(78,983)	(78,983)	5,950
9				
10 Transfers In (Out)	0	0	0	0
11				
12 Fund Balance, December 31	\$78,983	\$0	\$0	\$5,950

REVENUE

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
23	550	000	451.310 HAVA Fees Revenue	16,248	37,560	37,560	15,900
24	550	000	492.100 Investment Interest	34	86	86	50
25	550	000	497.100 Miscellaneous	0	0	0	0
26							
27							
28 TOTAL			HAVA SERVICES REVENUE	16,282	37,646	37,646	15,950

EXPENDITURES

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
36	550	551	626.100 Maintenance and Repairs	0	0	0	0
37	550	551	632.200 Contractual Services	0	0	0	0
38	550	551	687.100 Office Equipment	0	116,629	116,629	10,000
39							
40 HAVA SERVICES			TOTAL EXPENDITURES	0	116,629	116,629	10,000

LAW ENFORCEMENT TRAINING FUND

MISSION

This fund is under the direction of the Franklin County Sheriff.

This budget is used to account for revenues which are used for law enforcement training.

BUDGET HIGHLIGHTS

All estimated available funds have been appropriated for this fund.

LAW ENFORCEMENT TRAINING FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January	\$34,235	\$34,238	\$34,238	\$17,196
2				
3 Projected Revenues	41,802	37,650	34,957	37,535
4				
5 Operating Expenditures	(41,799)	(65,000)	(51,999)	(54,731)
6				
7 Revenues Over (Under)				
8 Expenditures	3	(27,350)	(17,042)	(17,196)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	0	0	0	0
13 Net Transfers In (Out)	0	0	0	0
14				
15 Fund Balance, December 31	\$34,238	\$6,888	\$17,196	\$0
16				
17				
18				
19				
20				
21				
22				

REVENUE

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
26 Fund Dept. Account No. Description				
27 600 000 444.100 Post Commission Fees	12,924	13,500	12,978	13,500
28 600 000 455.100 Court Fees	22,174	24,000	16,411	24,000
29 600 000 455.125 LE Training Misc. Fees	6,612	0	4,946	0
30 600 000 492.100 Investment Interest	92	150	28	35
31 600 000 497.100 Miscellaneous Revenue	0	0	594	0
32 Total Revenue	41,802	37,650	34,957	37,535

LAW ENFORCEMENT TRAINING FUND

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	600	750	626.100	Maintenance & Repairs	1,684	10,000	9,380	0
2	600	750	629.100	Other Professional Services	40,115	50,000	42,119	0
3	600	750	632.200	Post Commission Expense	0	0	0	0
4	600	750	634.100	Training	0	0	0	54,731
5				Total Services	<u>41,799</u>	<u>60,000</u>	<u>51,499</u>	<u>54,731</u>
6								
7								
8	600	750	660.100	Other Supplies	0	5,000	500	0
9				Total Supplies & Other	<u>0</u>	<u>5,000</u>	<u>500</u>	<u>0</u>
10								
11								
12	600	750	686.100	Other Equipment	0	0	0	0
13				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14								
15				LAW ENFORCEMENT TRAINING				
16				TOTAL EXPENDITURES	41,799	65,000	51,999	54,731

FAMILY COURT FUND

MISSION

Due to legislation, all Juvenile Court employees became Missouri State employees as of July 1, 1999. As mandated by State Statute, the portion of the Franklin County budget which would have been used for salaries was given a new title called "Maintenance of Effort Funding." Under the new State Statute, the amount of "Maintenance of Effort Funding" is based upon the salaries for 1997, less the State reimbursement, in accordance with legislation. The "Maintenance of Effort Funding" is being budgeted to fund a Family Court, as requested by the 20th Judicial Circuit Court.

2014 ACCOMPLISHMENTS

- Continued to offer a high-quality Parent Education Program.
- Continued offering services without filling the Family Court Administrator position.

2015 OBJECTIVES

- Stream-line legal publications.
- Obtain donations for the children's waiting room.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

FAMILY COURT FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$335	\$83,391	\$83,391	\$73,350
2				
3 Projected Revenues	28,122	27,000	27,224	27,000
4				
5 Operating Expenditures	(50,229)	(99,450)	(45,102)	(100,350)
6				
7 Revenues Over (Under)				
8 Expenditures	(22,107)	(72,450)	(17,878)	(73,350)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	105,163	105,163	7,837	0
12 Transfers Out	0	0	0	0
13 Net Transfers In (Out)	105,163	105,163	7,837	0
14				
15 Fund Balance, December 31	\$83,391	\$116,104	\$73,350	\$0

REVENUE

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
23				
24	Fund	Dept.	Account No.	Description
25	610	000	458.201	Family Court Surcharge
26	610	000	458.203	Parenting Education Costs
27				Total Fees/Services Revenue
28				
29	610	000	493.025	Salary Reimbursement-Family Ct.
30	610	000	493.027	State Postage Reimbursement
31				Total Miscellaneous Revenue
32				
33	610	000	498.100	Transfers From General Revenue
34				Maintenance of Effort
35				Total Transfers In

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	610	010	624.100	Postage & Freight	0	0	0	0
2	610	010	632.200	Contractual Services	9,569	50,000	0	50,000
3				Total Services	9,569	50,000	0	50,000
4								
5								
6				FAMILY COURT				
7				TOTAL EXPENDITURES	9,569	50,000	0	50,000

FAMILY COURT

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Circuit Court Services Specialist	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	<u>1.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>

The 2013 budget provided for the circuit court services specialist position. However, this position was not filled during 2013. There is no budget for this position in 2015.

**FAMILY COURT FUND
JUVENILE MAINTENANCE OF EFFORT**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	610	283	611.100	Regular Wages	0	0	0	0
2	610	283	612.100	Part-Time Wages	0	0	0	0
3	610	283	613.100	FICA	0	0	0	0
4	610	283	614.100	Retirement-LAGERS	0	0	0	0
5	610	283	615.100	Unemployment	0	0	0	0
6	610	283	617.100	Life Insurance	0	0	0	0
7	610	283	617.200	Health Insurance	0	0	0	0
8	610	283	617.300	Dental Insurance	0	0	0	0
9	610	283	617.400	Vision Insurance	0	0	0	0
10				Total Personnel Services	0	0	0	0
11								
12								
13	610	283	623.100	Telephone	694	1,000	400	500
14	610	283	624.100	Postage & Freight	0	500	0	200
15	610	283	626.100	Maintenance & Repairs	0	650	0	500
16	610	283	632.200	Contractual Services	38,112	40,000	42,252	43,500
17	610	283	634.100	Training	0	800	0	500
18				Total Services	38,806	42,950	42,652	45,200
19								
20								
21	610	283	651.100	Office Supplies	200	800	600	600
22	610	283	652.100	Mileage	1,061	1,600	1,300	1,600
23	610	283	653.100	Books & Publications	0	700	0	200
24	610	283	655.100	Business Expense	593	600	550	600
25	610	283	656.100	Printing & Binding	0	300	0	150
26				Total Supplies & Other	1,854	4,000	2,450	3,150
27								
28								
29								
30	610	283	687.100	Office Equipment	0	2,500	0	2,000
31				Total Capital Outlay	0	2,500	0	2,000
32								
33								
34				FAMILY COURT-JUVENILE				
35				MAINTENANCE OF EFFORT				
36				TOTAL EXPENDITURES	40,660	49,450	45,102	50,350
37								
38								
39				TOTAL FAMILY COURT				
40				FUND EXPENDITURES	50,229	99,450	45,102	100,350

LAW ENFORCEMENT SALES TAX TRUST FUND

MISSION

This fund is established and governed by RSMo 67.582. It accounts for the revenues of two voter-approved one-quarter cent sales taxes for laws enforcement services. The Sheriff administers this fund. It includes expenditures for the Law Enforcement Grant Department, the Sheriff's Department, as well as the Jail and Penal Department.

LAW ENFORCEMENT SALES TAX TRUST

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$1,842,018	\$2,044,116	\$2,044,116	\$1,644,184
2				
3 Projected Revenues	6,871,312	7,003,166	6,765,352	7,039,468
4				
5 Operating Expenditures	(9,884,003)	(10,850,278)	(10,294,973)	(11,811,263)
6				
7 Revenues Over (Under)	(3,012,691)	(3,847,112)	(3,529,621)	(4,771,795)
8 Expenditures				
9				
10 Other Financing Sources(Uses)				
11 Sale of Capital Assets	64,376	0	0	0
12 Transfers In	3,150,413	3,129,689	3,129,689	3,513,583
13 Transfers Out	0	0	0	0
14 Total Other Financing Sources (U	3,214,789	3,129,689	3,129,689	3,513,583
15				
16 Fund Balance, December 31	\$2,044,116	\$ 1,326,693	\$ 1,644,184	\$ 385,972
17				
18				
19				
20				
21				
22 Appropriated Regular Operations				\$11,811,263
23 Appropriated Emergency Reserve				385,972
24 Total Appropriations				\$12,197,235

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
30	620	000	411.310 Contra Washington TIF 1	-28,431	0	0	0
31	620	000	417.150 Law Enforcement Sales Tax	5,320,761	5,300,000	5,400,000	5,500,000
32			Total Tax Revenue	5,292,330	5,300,000	5,400,000	5,500,000
33							
34	620	000	441.042 DWI Traffic Unit Grant	87,674	95,460	62,432	156,000
35	620	000	441.045 Byrne Grant Narc Unit	77,674	57,184	53,296	100,462
36	620	000	441.047 Youth Alcohol Grant	0	39,650	833	10,000
37	620	000	441.048 Sobriety Check Grant	28,004	0	36,997	10,000
38	620	000	441.049 Speed Enf. Grant (HMV OT)	23,144	34,000	16,818	20,000
39	620	000	441.052 HIDTA Grant	113,098	128,261	128,261	125,000
40	620	000	441.055 Bullet Proof Vest Grant Revenue	31,823	0	0	0
41	620	000	441.057 Miscellaneous Enforcements	7,863	8,000	8,380	8,500
42			Total Federal Grants	369,280	362,555	307,017	429,962

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2015

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	620	000	441.209	HSGP 2010-SS-TO- 39 R Rev.	94,000	0	0	0
2	620	000	441.299	MOICAC Revenue	40,272	49,468	39,888	66,243
3	620	000	441.300	Computer Crime OT	5,212	0	15,511	0
4	620	000	441.301	Enforcement OT Reimbursement	16,520	0	13,593	15,000
5	620	000	441.303	OCDEFT Overtime	0	5,000	758	0
6	620	000	441.304	DEA OT	8,158	17,500	0	0
7				Total Federal Reimbursement	164,162	71,968	69,750	81,243
8								
9	620	000	443.356	State Narcotics Grant	19,874	40,276	34,966	0
10	620	000	443.357	Sheriff Salary Supplement	0	77,295	77,295	154,590
11				Total State Grants	19,874	117,571	112,261	154,590
12								
13	620	000	444.998	MODOT Workzone	0	18,000	0	0
14				Total State Reimbursement	0	18,000	0	0
15								
16	620	000	463.300	Sheriff Fees	272,242	260,000	143,698	150,000
17	620	000	463.305	LESTF Muni. Ct. Fees Revenue	32,990	0	21,102	21,102
18	620	000	463.320	Sheriff SSA Inc. Payments	2,000	2,400	3,771	3,771
19	620	000	463.500	Sheriff SB 869 Fees	13,200	23,000	17,000	17,000
20	620	000	465.300	Prisoner Per Diem Other	582,386	800,000	638,104	630,000
21	620	000	465.310	Inmate Medical	4,662	3,714	3,294	3,300
22	620	000	465.350	Prisoner Phone Call Commission	30,978	20,000	17,012	17,500
23				Total Charges For Services	938,458	1,109,114	843,981	842,673
24								
25	620	000	492.100	Interest-Investments	497	0	1,040	1,000
26	620	000	493.050	Insurance Reimbursement	38,096	23,958	23,958	20,000
27	620	000	494.060	Law Enf. Blk Gr. (LLEBG)	0	0	0	10,000
28	620	000	497.100	Miscellaneous Revenue	48,615	0	7,345	0
29				Total Other Revenue	87,208	23,958	32,343	31,000
30								
31	620	000	496.100	Sale of Asset	64,376	0	0	0
32	620	000	498.100	Transfers From General Fund	3,122,765	3,122,765	3,122,765	3,500,000
33	620	000	498.635	Transfer From Sheriff Revolving	27,648	0	0	0
34	620	000	498.685	Transfer From Municipal Court	0	6,924	6,924	13,583
35				Total Other Financing Sources	3,214,789	3,129,689	3,129,689	3,513,583
36								
37				TOTAL LAW ENFORCEMENT				
38				REVENUE	10,086,101	10,132,855	9,895,041	10,553,051

LAW ENFORCEMENT GRANT EXPENDITURES

MISSION

This budget is under the direction of the Sheriff.

This budget is established to account for expenditures associated with the traffic unit and the Franklin County Narcotics Enforcement Unit, which operates mostly on grants.

BUDGET HIGHLIGHTS

The 2015 budget reflects the increase in additional grant funding for overtime as well as rent and leases. \$27,000 of the amount budgeted for rent and leases will be used toward the rent of the three units which houses the Franklin County Narcotics Enforcement Unit and \$36,000 will be used for vehicle leases. Miscellaneous other has increased to \$20,000 for 2015 which represents the annual support from the County.

LAW ENFORCEMENT GRANT EXPENDITURES

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Administration Clerk	1.0	1.0	0.0	(1.0)
Detective Deputy	2.0	2.0	3.0	1.0
Road Corporal	1.0	1.0	1.0	0.0
Road Patrol Deputy	1.0	1.0	1.0	0.0
Road Sergeant	1.0	1.0	1.0	0.0
	<u>6.0</u>	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>

Changes in personnel were made from within the law enforcement grant budget and the Sheriff's budget.

**LAW ENFORCEMENT
GRANT EXPENDITURES**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	620	020	611.100	Regular Wages	189,774	197,208	197,208	250,398
2	620	020	611.200	Overtime	10,439	3,000	10,859	71,800
3	620	020	612.100	Part-Time Wages	25,165	25,725	160	0
4	620	020	613.100	FICA	15,689	15,316	15,917	24,648
5	620	020	614.100	Retirement-LAGERS	32,420	32,434	33,707	47,041
6	620	020	617.100	Life Insurance	236	240	240	288
7	620	020	617.200	Health Insurance	43,796	46,675	46,675	46,409
8	620	020	617.300	Dental Insurance	1,764	1,794	1,794	2,218
9	620	020	617.400	Vision Insurance	581	600	600	709
10				Total Personnel Services	319,864	322,992	307,160	443,511
11								
12								
13	620	020	623.100	Telephone	25,860	17,492	17,492	16,800
14	620	020	625.100	Rent & Leases	27,000	27,000	27,000	63,000
15	620	020	626.100	Maintenance & Repairs	10,758	11,758	11,758	7,800
16	620	020	630.100	Utilities	5,273	4,980	4,980	4,980
17	620	020	632.200	Contractual Services	16,576	14,900	14,900	14,000
18	620	020	634.100	Training/Travel	4,159	5,000	5,000	7,000
19				Total Services	89,626	81,130	81,130	113,580
20								
21								
22	620	020	657.100	Fuel	33,964	32,568	32,568	35,858
23	620	020	661.100	Miscellaneous Other	270	0	0	20,000
24				Total Supplies & Other	34,234	32,568	32,568	55,858
25								
26								
27	620	020	685.100	Vehicles	41,972	36,100	32,262	56,720
28	620	020	686.100	Other Equipment	0	0	0	19,420
29				Total Capital Outlay	41,972	36,100	32,262	76,140
30								
31								
32				LAW ENFORCEMENT GRANT				
33				TOTAL EXPENDITURES	485,696	472,790	453,120	689,089

FRANKLIN COUNTY SHERIFF

MISSION

The Franklin County Sheriff's Office is a law enforcement agency responsible for operations of a Detention Center, Civil Process, Court Security, Road Patrol, Emergency Response Team, Detective Division, Traffic Division, Computer Crimes, Dispatch Center for law enforcement, fire and emergency services, Fleet Management, Public Relations and Administration. The Franklin County Sheriff's Office also participates in the Franklin County Narcotics Enforcement Unit.

2014 ACCOMPLISHMENTS

- Replaced eleven road patrol vehicles in the fleet.
- Received ten portable breathalyzers through a MODOT grant.
- Received radar units via the Blueprint Grant from MODOT.
- Contracted with Advanced Correctional Healthcare to provide affordable medical care for the Adult Detention facility
- Replaced old copy machines in road room and detention
- Four body cameras were purchased for road deputies
- Purchased finger print scanner
- Continued to update computers and monitors as needed
- Positive changes in the jail include the new Chief of Custody position, inmate mail policy changes and Prison Rape Elimination Act.

2015 OBJECTIVES

Continue to keep up with the ever-changing technology and investigative techniques in the law enforcement profession. Continue to enforce the laws and serve the citizens of Franklin County and the Great State of Missouri.

BUDGET HIGHLIGHTS

The increase in personnel services is due to the 3% COLA along with the increases for length of service. These increases will help make Franklin County wages more competitive with the surrounding municipalities.

With the installation the new 911 microwave tower, the amount budgeted for telephone has been reduced by \$65,000.

The amount budgeted for other equipment has been set at \$238,000, which is down from the 2013 actual amount of \$272,587 and the original appropriation of \$302,320 in 2014. The revised 2014 budgeted amount of \$88,377 is due to budget revisions and amendments made in order to use the funds in other line items within the law enforcement budgets.

SHERIFF

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Elected Official - Sheriff	1.0	1.0	1.0	0.0
Administration Major	1.0	1.0	1.0	0.0
Administration Captain	1.0	1.0	1.0	0.0
Administration Clerk	2.0	2.0	2.5	0.5
Civil Clerk	1.0	1.0	1.0	0.0
Civil Corporal	2.0	2.0	2.0	0.0
Civil Deputy	6.0	7.0	7.0	0.0
Civil Lieutenant	1.0	0.0	0.0	0.0
Detective Clerk	1.0	1.0	1.0	0.0
Detective Corporal	1.0	1.0	1.0	0.0
Detective Deputy	9.0	9.0	8.0	(1.0)
Detective Lieutenant	1.0	1.0	1.0	0.0
Detective Sergeant	2.0	2.0	2.0	0.0
Records Clerk	1.0	1.0	1.0	0.0
Road Captain	0.0	1.0	1.0	0.0
Road Lieutenant	1.0	1.0	1.0	0.0
Road Patrol Corporal	4.0	4.0	4.0	0.0
Road Patrol Deputy	30.0	30.0	31.0	1.0
Road Patrol				
Public Relations Deputy	2.0	1.0	1.0	0.0
Road Sergeant	5.0	5.0	5.0	0.0
	<u>72.0</u>	<u>72.0</u>	<u>72.5</u>	<u>0.5</u>

Changes in personnel were made from within the Sheriff's budget and the law enforcement grant budget.

**LAW ENFORCEMENT
SHERIFF EXPENDITURES**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	620	385	611.100	Regular Wages	3,286,182	3,473,717	3,473,717	3,821,033
2	620	385	611.200	Overtime Wages	85,547	90,000	90,000	90,000
3	620	385	612.100	Part Time Wages	0	6,924	6,924	28,000
4	620	385	613.100	FICA	234,547	272,668	272,668	301,336
5	620	385	614.100	Retirement-LAGERS	530,467	577,323	577,323	571,011
6	620	385	615.100	Unemployment	3,429	0	0	0
7	620	385	616.100	Workman's Compensation	97,432	201,734	201,734	200,000
8	620	385	617.100	Life Insurance	4,129	4,272	4,272	4,368
9	620	385	617.200	Health Insurance	692,290	815,569	815,569	815,569
10	620	385	617.300	Dental Insurance	30,991	31,934	31,934	34,004
11	620	385	617.400	Vision Insurance	10,199	10,680	10,680	10,864
12				Total Personnel Services	4,975,213	5,484,821	5,484,821	5,876,185
13								
14								
15	620	385	623.100	Telephone	239,835	265,000	294,046	200,000
16	620	385	624.100	Postage & Freight	5,551	6,500	3,606	6,000
17	620	385	625.100	Rent & Leases	0	6,000	0	6,000
18	620	385	626.100	Maintenance & Repairs	135,123	0	0	0
19	620	385	626.101	Maint. & Repairs - Vehicle	0	99,000	50,550	80,000
20	620	385	626.102	Maint. & Repairs - Car Equip.	0	14,500	10,000	14,500
21	620	385	626.103	Maint. & Repairs - Equipment	0	14,500	13,169	14,500
22	620	385	626.104	Maint. & Repairs - Bldg/Grounds	0	2,000	1,740	2,000
23	620	385	627.100	Insurance	145,788	155,943	155,943	155,943
24	620	385	628.100	Bonds	0	0	0	500
25	620	385	629.100	Other Professional Services	100	850	400	850
26	620	385	630.100	Utilities	181,757	180,000	176,105	180,000
27	620	385	632.200	Contractual Services	240,611	250,000	250,000	260,000
28				Total Services	948,765	994,293	955,559	920,293

**LAW ENFORCEMENT
SHERIFF EXPENDITURES**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	620	385	651.100	Office Supplies	14,630	15,000	13,328	16,000
2	620	385	653.100	Books & Publications	1,500	2,500	1,429	2,000
3	620	385	654.100	Memberships	1,965	3,800	3,800	3,800
4	620	385	656.100	Printing & Binding	2,651	4,000	1,921	3,000
5	620	385	657.100	Fuel	299,507	350,000	263,994	350,000
6	620	385	659.100	Uniforms	17,234	28,000	21,522	27,000
7	620	385	660.100	Other Supplies	20,492	31,000	10,063	31,000
8	620	385	661.100	Misc. Other/Grant Supplies	0	28,000	0	28,000
9				Total Supplies & Other	357,979	462,300	316,057	460,800
10								
11								
12	620	385	685.100	Vehicles	304,889	314,055	314,055	350,000
13	620	385	686.100	Other Equipment/Grant	272,587	88,377	18,528	238,000
14	620	385	687.100	Office Equipment	16,730	100,000	10,382	100,000
15				Total Capital Outlay	594,206	502,432	342,965	688,000
16								
17	620	385	690.600	Transfers To Law				
18				Enforcement Training	0	0	0	0
19				Total Transfers Out	0	0	0	0
20								
21				LAW ENFORCEMENT SHERIFF				
22				TOTAL EXPENDITURES	6,876,163	7,443,846	7,099,402	7,945,278

JAIL AND PENAL

MISSION

This budget is established to support the operations of the adult detention facilities.

BUDGET HIGHLIGHTS

The increase in personnel services is due to the 3% COLA along with the increases for length of service. These increases will help to make Franklin County wages more competitive with the local municipalities.

The amount budgeted for maintenance and repairs for buildings and grounds has been set at \$164,000. Some of the items slated for this appropriation are: replace the smoke detector system, paving the rear of the compound, purchase lock components for the jail locks, replace some perimeter building lights to energy-efficient lights, install a permanent outdoor concrete grease trap, replace the garbage disposal, and repair the front door to the Sheriff's lobby.

In 2104, the County entered into an agreement with Advanced Correctional Healthcare, Inc. to provide health services to inmates. By doing so, a full-time nurse position was able to be eliminated. These services are budgeted under the medical line item.

JAIL AND PENAL

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Adult Detention Captain	0.00	1.00	1.00	0.00
Adult Detention Lieutenant	1.00	0.00	1.00	1.00
Adult Detention Administration Deputy	1.00	1.00	1.00	0.00
Adult Detention Sergeant	4.00	4.00	4.00	0.00
Adult Detention Corporal	4.00	4.00	4.00	0.00
Adult Detention Deputy	20.00	20.00	20.00	0.00
Adult Detention Kitchen Supervisor	1.00	1.00	1.00	0.00
Adult Detention Kitchen Food Worker	2.00	2.00	2.00	0.00
Adult Detention Janitor	0.75	0.75	0.75	0.00
Detention Nurse	1.00	1.00	0.00	(1.00)
	<u>34.75</u>	<u>34.75</u>	<u>34.75</u>	<u>0.00</u>

Changes in personnel were made from within the department. Due to the County entering into an agreement with Advanced Correctional Healthcare, Inc. to provide health services to the inmates, the budget for a detention nurse has been deleted for 2015.

**LAW ENFORCEMENT
JAIL & PENAL EXPENDITURES**

					2014	2014	2015	
Fund	Dept.	Account No.	Description	2013 Actual	Budget Revised	Estimated By Dept.	Adopted Budget	
1	620	390	611.100	Regular Wages	1,254,071	1,328,913	1,328,913	1,494,088
2	620	390	611.200	Overtime Wages	14,236	20,000	20,000	20,000
3	620	390	612.100	Part-Time Wages	39,106	33,810	33,810	33,810
4	620	390	613.100	FICA	91,099	105,779	105,779	118,414
5	620	390	614.100	Retirement-LAGERS	198,217	218,524	218,524	221,057
6	620	390	616.100	Workman's Compensation	33,573	58,416	58,416	57,721
7	620	390	617.100	Life Insurance	1,700	1,728	1,728	1,824
8	620	390	617.200	Health Insurance	303,806	381,122	381,122	382,319
9	620	390	617.300	Dental Insurance	12,707	12,650	12,650	14,045
10	620	390	617.400	Vision Insurance	4,182	4,200	4,200	4,488
11			Total Personnel Services	1,952,697	2,165,142	2,165,142	2,347,766	
12								
13								
14	620	390	626.100	Maintenance & Repairs	24,536	0	130	130
15	620	390	626.101	Maint. & Repairs-Vehicles	14	4,000	1,000	4,000
16	620	390	626.102	Maint. & Repairs-Car Equip.	0	2,000	0	2,000
17	620	390	626.103	Maint. & Repairs-Equipment	54	13,000	13,000	8,000
18	620	390	626.104	Maint. & Repairs-Bldg/Grounds	92	146,000	28,299	164,000
19	620	390	627.100	Insurance	32,637	65,000	34,110	65,000
20	620	390	629.100	Other Professional Services	20	12,000	190	12,000
21	620	390	632.200	Contractual Services	258,878	255,000	237,798	255,000
22	620	390	633.100	Medical	234,790	250,000	250,000	280,000
23			Total Services	551,021	747,000	564,527	790,130	
24								
25								
26	620	390	651.100	Office Supplies	2,173	4,500	2,149	4,000
27	620	390	653.100	Books & Publications	369	2,000	633	1,000
28	620	390	658.100	Janitor Supplies	7,217	8,000	8,000	29,000
29	620	390	660.100	Other Supplies	5,692	7,000	2,000	5,000
30			Total Supplies & Other	15,451	21,500	12,782	39,000	
31								
32	620	390	686.100	Other Equipment	2,975	0	0	0
33			Total Capital Outlay	2,975	0	0	0	
34								
35								
36			JAIL AND PENAL					
37			TOTAL EXPENDITURES	2,522,144	2,933,642	2,742,451	3,176,896	

LAW ENFORCEMENT EMERGENCY RESERVE

MISSION

This budget was created to appropriate the estimated remaining fund balance in the Law Enforcement Sales Tax Trust Fund as emergency reserves.

BUDGET HIGHLIGHTS

Appropriations to this budget fluctuate from year to year depending on the estimated remaining fund balance for the Law Enforcement Sales Tax Trust Fund. The estimated remaining fund balance for 2015 for the Law Enforcement Sale Tax Trust Fund is \$385,972.

**LAW ENFORCEMENT
EMERGENCY RESERVE**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 620	142	632.200	Contractual Services	0	413,097	0	385,972

INMATE SECURITY FUND

MISSION

This budget is under the direction of the Franklin County Sheriff.

This budget is used to account for fees collected for purchases of supplies and equipment to enforce the security of inmates.

BUDGET HIGHLIGHTS

Total estimated funds available for 2015 of \$90,289 have been appropriated to miscellaneous other.

INMATE SECURITY FUND

	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 Fund Balance, January 1	\$46,918	\$78,923	\$78,923	\$51,146
2				
3 Projected Revenues	32,005	20,000	39,141	39,143
4				
5 Estimated Expenditures	0	(66,918)	(66,918)	(90,289)
6				
7 Revenues Over (Under)				
8 Expenditures	32,005	(46,918)	(27,777)	(51,146)
9				
10 Interfund Transfers In (Out)	0	0	0	0
11				
12 Fund Balance, December 31	\$78,923	\$32,005	\$51,146	\$0
13				
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REVENUE

	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
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EXPENDITURES

	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
21 Fund				
22 Dept.				
23 Account No.				
24 Description				
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COLLECTOR'S TAX MAINTENANCE FUND

MISSION

This budget is under the direction of the County Collector.

This budget is established to account for fees collected for purchases of supplies and equipment or any other collector's office expenses.

BUDGET HIGHLIGHTS

Transfers to the General Fund are budgeted for \$54,000 for 2015. This amount is to help cover the salary and benefits of employees for the Collector's office. The contractual services budget has been increased by \$26,000 to support additional software programming in response to the 2013 external audit. The Collector chose to appropriate all but \$5,175 of estimated funds available to 2015.

COLLECTOR'S TAX MAINTENANCE FUND

	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
Fund Balance, January 1	\$180,052	\$174,250	\$174,250	\$96,850
Projected Revenues	193,345	201,200	200,500	193,325
Operating Expenditures	<u>(149,147)</u>	<u>(197,900)</u>	<u>(197,900)</u>	<u>(231,000)</u>
Revenues Over (Under) Expenditures	44,198	3,300	2,600	(37,675)
Interfund Transfers In (Out)				
Transfers In	0	0	0	0
Transfers Out	<u>(50,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>(54,000)</u>
Net Transfers In (Out)	<u>(50,000)</u>	<u>(80,000)</u>	<u>(80,000)</u>	<u>(54,000)</u>
Fund Balance, December 31	\$174,250	\$97,550	\$96,850	\$5,175

REVENUE

		<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
Fund	Dept.						
630	000	454.150	Collector's Tax Maint. Fees	193,022	200,000	200,000	193,000
630	000	492.100	Investment Interest	323	1,200	500	325
			Total Revenue	<u>193,345</u>	<u>201,200</u>	<u>200,500</u>	<u>193,325</u>

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	630	030	626.100	Maintenance & Repairs	8,562	16,000	16,000	20,000
2	630	030	629.100	Other Professional Services	0	13,900	13,900	0
3	630	030	632.200	Contractual Services	76,600	110,000	110,000	136,000
4	630	030	634.100	Training	1,761	1,000	1,000	10,000
5				Total Services	86,923	140,900	140,900	166,000
6								
7								
8	630	030	651.100	Office Supplies	16,869	8,838	8,838	20,000
9				Total Supplies & Other	16,869	8,838	8,838	20,000
10								
11								
12	630	030	686.100	Other Equipment	0	18,000	18,000	20,000
13	630	030	687.100	Office Equipment	45,355	30,162	30,162	25,000
14				Total Capital Outlay	45,355	48,162	48,162	45,000
15								
16								
17	630	030	690.100	Transfers To General Fund	50,000	80,000	80,000	54,000
18				Total Transfers	50,000	80,000	80,000	54,000
19								
20				COLLECTOR'S TAX MAINTENANCE				
21				TOTAL EXPENDITURES	199,147	277,900	277,900	285,000

SHERIFF'S REVOLVING FUND

MISSION

This budget is under the direction of the Franklin County Sheriff.

This fund is governed by Missouri State Statute 50.535. This fund shall only be used by law enforcement agencies for the purchase of equipment, to provide training, and to make necessary expenditures to process applications for concealed carry permits or renewals. This includes but is not limited to the purchase of equipment, information and data exchange, training, fingerprinting and background checks, employment of additional personnel, and any expenditure necessitated by an action under section 571.114 or 571.117.

BUDGET HIGHLIGHTS

This fund was created in 2013. All estimated available funds were appropriated for 2015.

SHERIFF REVOLVING FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$0	\$220,447	\$220,447	\$269,615
2				
3 Projected Revenues	260,614	70,760	63,700	63,700
4				
5 Operating Expenditures	(12,519)	(39,441)	(14,532)	(333,315)
6				
7 Revenues Over (Under)				
8 Expenditures	248,095	31,319	49,168	(269,615)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	(27,648)	0	0	0
13 Net Transfers In (Out)	(27,648)	0	0	0
14				
15 Fund Balance, December 31	\$220,447	\$251,766	\$269,615	\$0

REVENUE

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget	
23	635	000	465.571	Conceal/Carry Revenue	260,306	70,560	63,500	63,500
24	635	000	492.100	Investment Interest	308	200	200	200
25				Total Revenue	260,614	70,760	63,700	63,700

EXPENDITURES

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget	
33	635	375	632.200	Contractual Services	5,534	28,441	8,939	55,721
34				Total Services	5,534	28,441	8,939	55,721
35								
36	635	375	651.100	Office Supplies	2,805	7,000	1,593	5,000
37				Total Supplies & Other	2,805	7,000	1,593	5,000
38								
39	635	375	687.100	Office Equipment	4,180	4,000	4,000	272,594
40				Total Capital Outlay	4,180	4,000	4,000	272,594

TOTAL SHERIFF REVOLVING
FUND EXPENDITURES

12,519	39,441	14,532	333,315
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COUNTY-WIDE 911 FUND

MISSION

- Franklin County 911 is an informal department of the Franklin County Commission.
- There are four Public Safety Access Points (PSAPs) that take 911 calls for the County.
- The primary PSAP for Franklin County is located at the Sheriff's building.
- The secondary PSAPs are located at Washington, Sullivan and Pacific.
- Calls originate from both landlines and cell phones and the primary source of funding is the landline use tax which has diminished greatly over the past 10 years.
- Direction is provided to the 911 department by the Emergency Communications Management Board, the Franklin County Sheriff, and the various public safety agencies throughout the County.

2014 ACCOMPLISHMENTS

- Transferred \$250,000 to General Fund to help overall financial health of Franklin County.
- Represented Franklin County in contract dispute with SpyGlass to save \$280,000 in proposed fees.
- Built microwave network to include additional remote tower sites saving Franklin County \$75,000 per year.
- A new tower built at Sheriff's building was incorporated into 2014 budget.
- NMS for remote tower network integrated to provide view of entire County radio network.
- Redundant network for PSAPs was completed with managed service provider.
- Work station upgrades were made for primary PSAP.
- Extended CenturyLink contract for additional year at no cost for maintenance.
- Negotiated additional year of maintenance from Tiburon under existing contract.
- Migrated core radio network to new site on Radio Tower Road to provide additional services.
- Renegotiated site leases at Lonedell and Gray Summit to provide additional services.

2015 OBJECTIVES

- Provide more sound proof structure at primary PSAP.
- Negotiate new maintenance contract on VIPER system.
- Update server network on VIPER system.
- Enhance microwave network to further reduce leased telecom line costs.
- Integrate radio network with STARRS network as it becomes available.
- Coordinate with STARRS to utilize new towers for public safety.
- Upgrade workstations at all four PSAPs.

COUNTY WIDE 911 FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$951,969	\$1,115,409	\$1,115,409	\$765,601
2				
3 Projected Revenues	960,784	801,500	813,990	692,550
4				
5 Operating Expenditures	(797,344)	(1,007,737)	(910,654)	(1,183,465)
6				
7 Revenues Over (Under)				
8 Expenditures	163,440	(206,237)	(96,664)	(490,915)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	0	253,144	253,144	124,686
13 Net Transfers In (Out)	0	253,144	253,144	124,686
14				
15 Fund Balance, December 31	\$1,115,409	\$656,028	\$765,601	\$150,000

REVENUE

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
25	640	000	417.300 Telephone Tax Revenue	957,330	800,000	810,890	690,000
26			Total Taxes	957,330	800,000	810,890	690,000
27							
28	640	000	470.000 Private Road Signs	2,500	1,500	2,000	2,000
29			Total Fees/Services Revenue	2,500	1,500	2,000	2,000
30							
31	640	000	492.100 Investment Interest	454	0	1,100	550
32	640	000	497.100 Miscellaneous Revenue	500	0	0	0
33			Total Miscellaneous Revenue	954	0	1,100	550
34							
35	640	000	498.100 Transfers From General	0	0	0	0
36	640	000	498.150 Transfers From Emergency Fund	0	0	0	0
37			Total Transfers In	0	0	0	0
			Total Revenue	960,784	801,500	813,990	692,550

COUNTY 911 ADDRESSING

MISSION

This budget is under the direction of the County Commission.

This budget is established to support the operations of the 911 Addressing Department.

BUDGET HIGHLIGHTS

Telephone tax revenue is projected to be \$690,000 for FY2015, which is \$110,000 less than the budgeted amount for FY2014. This revenue is generated by a tax on landlines and could continue to decline as more and more people are removing their landlines.

The amount budgeted for maintenance and repairs for 2015 has been increased by \$107,000 from the 2014 revised budgeted amount.

Transfers to the general fund are budgeted at \$124,686.

COUNTY 911 ADDRESSING

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
GIS Mapping Technician	1.0	1.0	1.0	0.0
GIS Addressing Clerk/Verifier	2.0	2.0	2.0	0.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

**COUNTY WIDE 911 ADDRESSING
EXPENDITURES**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	640	040	611.100	Regular Wages	86,190	88,776	88,776	91,427
2	640	040	613.100	FICA	5,894	6,791	6,791	6,994
3	640	040	614.100	Retirement-LAGERS	14,911	15,980	15,980	15,908
4	640	040	617.100	Life Insurance	144	144	144	144
5	640	040	617.200	Health Insurance	18,226	18,235	18,235	20,004
6	640	040	617.300	Dental Insurance	1,076	1,077	1,077	1,109
7	640	040	617.400	Vision Insurance	354	360	360	355
8				Total Personnel Services	126,796	131,363	131,363	135,941
9								
10								
11	640	040	623.100	Telephone	136,737	150,000	140,000	150,000
12	640	040	624.100	Postage & Freight	197	250	100	250
13	640	040	626.100	Maintenance & Repairs	41,070	75,000	75,000	182,000
14	640	040	631.100	Advertising	375	500	500	500
15	640	040	632.200	Contractual Services	137,273	61,780	61,780	60,500
16	640	040	634.100	Training	13,473	43,000	15,000	40,000
17				Total Services	329,125	330,530	292,380	433,250
18								
19								
20	640	040	651.100	Office Supplies	175	500	0	250
21	640	040	652.100	Mileage	47	800	250	250
22	640	040	655.100	Business Expense	0	250	0	0
23	640	040	657.100	Fuel	12	250	100	100
24	640	040	660.100	Other Supplies	14,979	15,000	15,000	15,000
25				Total Supplies & Other	15,213	16,800	15,350	15,600
26								
27								
28	640	040	686.100	Other Equipment	93,154	242,000	185,000	285,000
29	640	040	687.100	Office Equipment	125	34,000	34,000	34,000
30				Total Capital Outlay	93,279	276,000	219,000	319,000
31								
32	640	040	690.100	Transfer To General Fund	0	253,144	253,144	124,686
33								
34				TOTAL COUNTY WIDE 911 ADDRESSING EXPENDITURES	564,413	1,007,837	911,237	1,028,477
35								

COUNTY 911 DISPATCHING

MISSION

This budget is under the direction of the Franklin County Sheriff.

This budget provides for 911 communications personnel.

BUDGET HIGHLIGHTS

The increase in personnel services is due to the 3% COLA, the associated increases in FICA and LAGERS, and the increase in health insurance premiums.

COUNTY 911 DISPATCHING

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Communication Public Relations Deputy	1.0	1.0	1.0	0.0
Communications Corporal	1.0	1.0	1.0	0.0
Communications Corporal Deputy	2.0	2.0	2.0	0.0
Communications Corporal Officer	1.0	1.0	1.0	0.0
Communications Lieutenant	1.0	1.0	1.0	0.0
Communication Officer	15.0	15.0	15.0	0.0
	<u>21.0</u>	<u>21.0</u>	<u>21.0</u>	<u>0.0</u>

5 communications officers are paid from the county-wide 911 budget, fund 640 and department 045. The remaining positions are paid from the Sheriff's budget, fund 620 and department 385.

**COUNTY WIDE 911 DISPATCHING
EXPENDITURES**

	Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1	640	045	611.100	Regular Wages	160,929	165,501	165,501	180,856
2	640	045	611.200	Overtime	3,874	3,600	3,215	3,500
3	640	045	613.100	FICA	11,769	12,936	12,907	14,103
4	640	045	614.100	Retirement-LAGERS	26,515	30,438	30,369	32,078
5	640	045	617.100	Life Insurance	240	250	250	288
6	640	045	617.200	Health Insurance	27,219	37,925	37,925	46,409
7	640	045	617.300	Dental Insurance	1,794	1,794	1,794	1,849
8	640	045	617.400	Vision Insurance	591	600	600	591
9				Total Personnel Services	<u>232,931</u>	<u>253,044</u>	<u>252,561</u>	<u>279,674</u>
10								
11								
12				TOTAL COUNTY WIDE 911				
13				DISPATCHING EXPENDITURES	232,931	253,044	252,561	279,674
14								
15								
16								
17	640	142	632.200	Contractual Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18				Total Emergency Fund	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
19								
20								
21				TOTAL COUNTY WIDE 911				
22				FUND EXPENDITURES	797,344	1,260,881	1,163,798	1,308,151

PROSECUTING ATTORNEY TRAINING FUND

MISSION

This budget is under the direction of the Prosecuting Attorney.

This budget is established to account for the fees collected to support training for the Prosecuting Attorney's office.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

PROSECUTING ATTORNEY TRAINING FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$3,435	\$4,470	\$4,470	\$1,725
2				
3 Projected Revenues	7,222	8,500	6,005	6,005
4				
5 Operating Expenditures	(6,187)	(8,750)	(8,750)	(7,730)
6				
7 Revenues Over (Under)				
8 Expenditures	1,035	(250)	(2,745)	(1,725)
9				
10 Interfund Transfers In (Out)	0	0	0	0
11				
12 Fund Balance, December 31	\$4,470	\$4,220	\$1,725	\$0

REVENUE

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
25 650	000	450.650	Court Costs Reimbursement	5,569	7,000	4,500	4,500
26 650	000	450.675	Municipal Court Fees	1,653	1,500	1,500	1,500
27 650	000	492.100	Interest - Investments	0	0	5	5
28			Total Revenue	7,222	8,500	6,005	6,005

EXPENDITURES

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
37 650	050	634.100	Training	6,187	8,750	8,750	7,730
38			Total Services	6,187	8,750	8,750	7,730

PROSECUTING TRAINING FUND

43			TOTAL EXPENDITURES	6,187	8,750	8,750	7,730
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ELECTION SERVICES

MISSION

This budget is under the direction of the Franklin County Clerk.

Election service revenue comes from a 5% fee that we charge each entity that has an issue on the ballot with the exception of state and federal elections. These funds are to be used to enhance the efficiency of the election process. In the past, we have used these funds for such things as new equipment, repairs on election equipment, election supplies, seminars or other meetings related to the election process. It is up to the discretion of the chief election authority as to how these funds are spent.

BUDGET HIGHLIGHTS

Revenue is budgeted to increase from \$6,130 in 2014 to \$29,009 in 2015.

ELECTION SERVICES FUND

				2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1			Fund Balance, January 1	\$68,544	\$84,651	\$84,651	\$51,409
2			Projected Revenues	19,740	6,130	25,170	29,009
3			Operating Expenditures	(1,533)	(54,212)	(54,212)	(39,500)
4			Revenues Over (Under)				
5			Expenditures	18,207	(48,082)	(29,042)	(10,491)
6			Interfund Transfers In (Out)	(2,100)	(4,200)	(4,200)	(4,200)
7			Balance December 31	\$84,651	\$32,369	\$51,409	\$36,718
8							
9							
10							
11							
12							
13							
14							
15			REVENUE				
16							
17							
18	Fund	Dept.	Account No.	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
19	655	000	441.205	0	0	12,464	12,709
20	655	000	443.612	13,239	0	0	10,700
21	655	000	451.300	6,369	6,000	12,576	5,500
22	655	000	492.100	132	130	130	100
23			Total Revenue	19,740	6,130	25,170	29,009
24							
25							
26			EXPENDITURES				
27							
28							
29	Fund	Dept.	Account No.	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
30	655	055	632.200	350	4,200	4,200	0
31			Total Services	350	4,200	4,200	0
32							
33							
34	655	055	651.100	1,183	5,000	5,000	5,000
35	655	055	654.100	0	500	500	1,000
36	655	055	655.100	0	3,000	3,000	3,500
37	655	055	661.100	0	0	0	0
38			Total Supplies & Other	1,183	8,500	8,500	9,500
39							
40							
41	655	055	686.100	0	0	0	0
42	655	055	687.100	0	41,512	41,512	30,000
43			Total Capital Outlay	0	41,512	41,512	30,000
44							
45	655	055	690.100	2,100	4,200	4,200	4,200
46							
47							
48			ELECTION SERVICES				
49			TOTAL EXPENDITURES	3,633	58,412	58,412	43,700

DOMESTIC VIOLENCE

MISSION

The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The fees are to be used to provide shelter for victims of domestic violence. The County Commission administers the budget for the Domestic Violence Fund and authorizes the distribution of monies to local shelters.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

DOMESTIC VIOLENCE FUND

	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1 Balance, January 1	\$11,074	\$14,494	\$12,830	\$7,546
2				
3 Projected Revenues	3,506	3,420	3,430	3,505
4				
5 Operating Expenditures	(1,750)	(17,914)	(8,714)	(11,051)
6				
7 Revenues Over (Under)				
8 Expenditures	1,756	(14,494)	(5,284)	(7,546)
9				
10 Interfund Transfers In (Out)	0	0	0	0
11				
12 Fund Balance, December 31	\$12,830	\$0	\$7,546	\$0
13				
14				
15				
16				
17				
18				
19				
20				

REVENUE

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
26	660	000	467.400 Recorder of Deeds				
27			Marriage Fees	3,500	3,420	3,420	3,500
28	660	000	492.100 Interest - Investments	6	0	10	5
29							
30			Total Revenue	3,506	3,420	3,430	3,505
31							
32							
33							
34							

EXPENDITURES

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
39	660	060	632.200 Contractual Services	1,750	17,914	8,714	11,051
40			Total Services	1,750	17,914	8,714	11,051
41							
42							
43							
44							
45							

DOMESTIC VIOLENCE							
TOTAL EXPENDITURES				1,750	17,914	8,714	11,051

HEALTH DEPARTMENT

MISSION

The mission of the Franklin County Health Department is to improve the health of our community, prevent disease and injury from occurring, assist with disasters, enforce public health laws and assure the quality and accessibility of health services.

Services offered through the Franklin County Health Department require a multidisciplinary approach. We work with multiple partners such as governmental agencies, healthcare personnel, laboratories, schools, childcare providers, social service agencies and civic organizations to serve the citizens.

Through state and federally funded projects we are able to enhance preparedness to large-scale bioterrorist events. The department also provides a systematic inspection of all food handling establishments, child care establishments and commercial lodging. All types of environmental complaints for onsite sewage disposal, food and hazardous waste are addressed.

Other services include registration and printing of all vital records, telephonic nurse consultation and case management, blood pressure checks, pregnancy testing and education, TB testing, case management and treatment, STD testing and treatment, Hepatitis C testing and education, WIC services, breast pump rentals and lactation services.

2014 ACCOMPLISHMENTS

- Worked with County Commission and Auditor to increase funding for public health activities.
- Increased environmental, nursing and physician staff to meet required contract/grant scopes of work.
- Continued to maintain scope of work for seven contracts through the State of Missouri.
- Continued to develop policies to support individual and community health efforts.
- Developed response protocols for potential bioterrorist scenarios.
- Attended regular meetings to ensure public health planning efforts are integrated with other agencies.
- Provided ongoing surveillance for infections and chronic diseases.
- Participated in public health awareness activities to help educate citizens about community health issues.
- Participated in tabletop exercises and drills with representatives from the various medical fields and first responders.
- Staff attended appropriate training and educational activities to improve knowledge.
- WIC caseload was maintained and increased.
- Provided link for people to healthcare services.

- Mobilized community partnerships.
- Continued and enhanced immunization services for children and adults.
- Continued to increase prenatal care in the first trimester through WIC education.
- Worked to strengthen our relationship with health departments in surrounding counties.
- Participated in educational information meetings with area providers and resources.
- Increased breastfeeding support and promotion by continued partnerships and coalition with Mercy.
- Reviewed job descriptions with County pay chart.
- Implemented yearly evaluation process.

2015 OBJECTIVES

- Continue to work with County Commission and Auditor to increase funding for public health activities.
- Maintain scope of work for seven contracts through the State of Missouri.
- Develop policies to support individual and community health efforts.
- Participate in public health awareness activities to empower and educate citizens about community health issues.
- Participate in regular meetings to ensure that public health planning efforts are integrated with other agencies.
- Assess the health care needs of Franklin County citizens and implement task forces as needed.
- Continue existing relationships with the Franklin County sewer engineer, zoning code officer, building commissioner, planning and zoning commissioners, environmental sanitarians, and prosecuting attorney and staff to develop and implement a comprehensive approach to 701 violations.
- License, conduct and follow up on all inspections of retail food service facilities, swimming pools, daycares and hotels.
- Continue to provide plan review of all new food service facilities or remodeled food service facilities to ensure compliance with Franklin County food service regulations.
- Promptly respond to emergencies (fire, truck wrecks, floods, etc.) when such incidents involve food, cosmetic or drug items.
- Promptly respond to environmental health complaints received in our office and enforce environmental health laws.
- Provide ongoing surveillance for infectious and chronic diseases.
- Continue to work with all of the local medical providers.
- Continue to develop response protocols for potential bioterrorist scenarios.
- Participate in tabletop exercises and drills with representatives from the various medical fields and first responders.
- Link people to healthcare services and assure the provision of healthcare when otherwise unavailable.
- Mobilize community partnerships.

- Continue and enhance immunization services for children and adults.
- Attend appropriate training and educational activities to improve staff knowledge.
- Continue to maintain or increase WIC caseload.
- Continue to update the website to enhance Franklin County Health Department.
- Strengthen our relationship with health departments in surrounding counties.
- Participate in educational information meetings with area providers and resources.
- Increase breastfeeding support and promotion by continued partnerships and coalition with Mercy.
- Decrease the rate of overweight and at risk to be overweight children through WIC education and outreach.
- Increase prenatal care in the first trimester through WIC education.
- Implement the fit WIC and breastfeeding peer counselor programs, funded through WIC.
- Co-operate and assist in school health advisory boards.
- Implement online scheduling capabilities.
- Implement yearly evaluation process.

BUDGET HIGHLIGHTS

This was a newly-created fund for 2014. The operations of health services were previously budgeted for under the general fund.

HEALTH DEPARTMENT

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Health Services Director	1.0	1.0	1.0	0.0
Administrative Supervisor	1.0	0.0	0.0	0.0
Epidemiology Specialist	1.0	2.0	0.0	(2.0)
Environmental Public Health Supervisor II	0.0	0.0	1.0	1.0
Environmental Public Health Supervisor I	0.5	0.5	0.5	0.0
Public Health Regional Planner	1.0	1.0	1.0	0.0
Public Health Supervisor	0.0	0.0	1.0	1.0
Community Health Nurse II	1.5	1.5	1.5	0.0
RN/WIC Coordinator	0.0	1.0	1.0	0.0
Licensed Practicing Nurse	1.0	1.0	1.0	0.0
Nutritionist	1.0	1.0	1.0	0.0
Clerk II	1.0	1.0	1.0	0.0
Clerk I	1.0	1.0	1.0	0.0
Clerk I/WIC Program	3.0	3.0	3.0	0.0
	<u>13.0</u>	<u>14.0</u>	<u>14.0</u>	<u>0.0</u>

During 2013, the administrative supervisor took the place of the retiring health services director. The administrative supervisor position will not be filled in 2015.

The position of RN/WIC Coordinator was created in 2014.

An epidemiology specialist became the public health supervisor during 2014. The remaining epidemiology specialist position is not budgeted for for 2015.

HEALTH DEPARTMENT FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$0	\$0	\$0	\$122,305
2				
3 Projected Revenues	0	743,466	755,966	814,617
4				
5 Estimated Expenditures	0	(911,432)	(899,432)	(933,269)
6				
7 Revenues Over (Under)				
8 Expenditures	0	(167,966)	(143,466)	(118,652)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	265,771	265,771	25,000
12 Transfers Out	0	0	0	0
13 Net Transfers In (Out)	0	265,771	265,771	25,000
14				
15 Fund Balance, December 31	\$0	\$97,805	\$122,305	\$ 28,652

REVENUE

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
Fund				
Dept.				
Account No.				
Description				
665 000 440.001	0	22,000	22,000	22,683
665 000 440.003	0	450	450	450
665 000 441.201	0	26,311	26,311	36,068
665 000 442.202	0	264,026	264,026	265,653
665 000 442.204	0	5,500	18,000	18,000
665 000 443.202	0	92,179	92,179	125,362
665 000 443.210	0	5,500	5,500	6,000
665 000 443.213	0	120,000	120,000	121,901
665 000 443.214	0	0	10,000	0
665 000 466.400	0	130,000	120,000	125,000
665 000 466.401	0	30,000	30,000	27,000
665 000 466.402	0	2,500	2,500	2,500
665 000 466.500	0	45,000	45,000	64,000
Total Revenue	0	743,466	755,966	814,617
665 000 498.100	0	265,771	265,771	25,000
Transfer From General Fund				

HEALTH DEPARTMENT EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	665	065	611.100	Regular Wages	0	239,188	239,188	260,542
2	665	065	611.200	Overtime	0	200	200	200
3	665	065	612.100	Part-time Wages	0	53,323	53,323	35,408
4	665	065	613.100	FICA	0	22,392	22,392	22,655
5	665	065	614.100	Retirement-LAGERS	0	52,688	52,688	51,495
6	665	065	615.100	Unemployment	0	16,640	16,640	15,000
7	665	065	616.100	Workers Compensation	0	500	500	500
8	665	065	617.100	Life Insurance	0	336	336	336
9	665	065	617.200	Health Insurance	0	66,365	66,365	56,231
10	665	065	617.300	Dental Insurance	0	2,512	2,512	2,588
11	665	065	617.400	Vision Insurance	0	840	840	827
12				Total Personnel Services	0	454,984	454,984	445,782
13								
14								
15	665	065	623.100	Telephone	0	5,000	5,000	5,000
16	665	065	624.100	Postage & Freight	0	2,300	2,300	2,300
17	665	065	625.100	Rent & Leases	0	1,700	1,700	0
18	665	065	626.100	Maintenance & Repairs	0	3,000	3,000	3,500
19	665	065	629.100	Other Professional Services	0	10,100	10,100	10,000
20	665	065	630.100	Utilities	0	7,000	7,000	7,000
21	665	065	632.200	Contractual Services	0	14,390	14,390	12,950
22	665	065	633.100	Medical	0	12,000	12,000	14,000
23	665	065	634.100	Training	0	1,500	1,500	1,500
24				Total Services	0	56,990	56,990	56,250
25								
26								
27	665	065	651.100	Office Supplies	0	6,000	6,000	6,000
28	665	065	652.100	Mileage	0	2,300	2,300	3,000
29	665	065	653.100	Books & Publications	0	500	500	3,250
30	665	065	654.100	Memberships	0	850	850	950
31	665	065	655.100	Business Expense	0	800	800	800
32	665	065	661.100	Miscellaneous Other	0	5,000	5,000	7,000
33				Total Supplies & Other	0	15,450	15,450	21,000
34								
35								
36	665	065	686.100	Other Equipment	0	5,000	0	0
37	665	065	687.100	Office Equipment	0	7,000	0	0
38				Total Capital Outlay	0	12,000	0	0
39								
40				HEALTH DEPARTMENT				
41				TOTAL EXPENDITURES	0	539,424	527,424	523,032

WIC DEPARTMENT EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	665	075	611.100	Regular Wages	0	138,981	138,981	147,545
2	665	075	611.200	Overtime	0	200	200	0
3	665	075	612.100	Part-time Wages	0	0	0	0
4	665	075	613.100	FICA	0	10,674	10,674	11,287
5	665	075	614.100	Retirement-LAGERS	0	25,116	25,116	25,673
6	665	075	615.100	Unemployment	0	0	0	0
7	665	075	616.100	Workers Compensation	0	0	0	0
8	665	075	617.100	Life Insurance	0	240	240	240
9	665	075	617.200	Health Insurance	0	23,100	23,100	25,335
10	665	075	617.300	Dental Insurance	0	1,794	1,794	1,848
11	665	075	617.400	Vision Insurance	0	600	600	591
12				Total Personnel Services	0	200,705	200,705	212,519
13								
14								
15	665	075	623.100	Telephone	0	2,600	2,600	3,300
16	665	075	624.100	Postage & Freight	0	700	700	750
17	665	075	630.100	Utilities	0	0	0	2,300
18	665	075	632.200	Contractual Services	0	2,800	2,800	2,370
19	665	075	633.100	Medical	0	3,746	3,746	4,400
20	665	075	634.100	Training	0	1,800	1,800	800
21				Total Services	0	11,646	11,646	13,920
22								
23								
24	665	075	651.100	Office Supplies	0	5,000	5,000	5,135
25	665	075	652.100	Mileage	0	1,700	1,700	2,800
26	665	075	653.100	Books & Publications	0	5,100	5,100	4,700
27	665	075	655.100	Business Expense	0	2,750	2,750	2,300
28	665	075	661.100	Miscellaneous Other	0	8,800	8,800	21,779
29				Total Supplies & Other	0	23,350	23,350	36,714
30								
31	665	075	687.100	Office Equipment	0	3,000	3,000	2,500
32				Total Capital Outlay	0	3,000	3,000	2,500
33								
34								
35				WIC DEPARTMENT				
36				TOTAL EXPENDITURES	0	238,701	238,701	265,653

BT/CRI DEPARTMENT EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	665	085	611.100	Regular Wages	0	75,637	75,637	41,319
2	665	085	611.200	Overtime	0	0	0	0
3	665	085	612.100	Part-time Wages	0	0	0	0
4	665	085	613.100	FICA	0	6,827	6,827	3,161
5	665	085	614.100	Retirement-LAGERS	0	14,562	16,062	7,190
6	665	085	615.100	Unemployment	0	0	0	0
7	665	085	616.100	Workers Compensation	0	0	0	0
8	665	085	617.100	Life Insurance	0	96	96	48
9	665	085	617.200	Health Insurance	0	9,240	9,240	5,067
10	665	085	617.300	Dental Insurance	0	718	718	370
11	665	085	617.400	Vision Insurance	0	240	240	119
12				Total Personnel Services	0	107,320	108,820	57,274
13								
14	665	085	626.100	Maintenance & Repairs	0	42	42	0
15	665	085	632.200	Contractual Services	0	8,073	8,073	5,431
16	665	085	634.100	Training	0	598	598	0
17				Total Services	0	8,713	8713	5,431
18								
19								
20	665	085	651.100	Office Supplies	0	2,224	2,224	1,375
21	665	085	652.100	Mileage	0	408	408	0
22	665	085	655.100	Business Expense	0	1,247	1,247	1,000
23	665	085	661.100	Miscellaneous Other	0	2,400	900	76,004
24				Total Supplies & Other	0	6,279	4,779	78,379
25								
26								
27	665	085	686.100	Other Equipment	0	10,995	10,995	3,500
28				Total Capital Outlay	0	10,995	10,995	3,500
29								
30				BT/CRI DEPARTMENT				
31				TOTAL EXPENDITURES	0	133,307	133,307	144,584

RECORDS PRESERVATION

MISSION

This budget is under the direction of the Recorder of Deeds.

This budget is established to account for fees collected for preservation of the Recorder's records.

BUDGET HIGHLIGHTS

The overall budget has increased by \$41,150 for 2015 as requested by the Recorder of Deeds.

RECORDS PRESERVATION FUND

				2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1			Fund Balance, January 1	\$129,510	\$180,047	\$180,047	\$112,017
2							
3			Projected Revenues	73,108	71,600	55,320	60,125
4							
5			Operating Expenditures	(22,571)	(123,350)	(123,350)	(164,500)
6							
7			Revenues Over (Under) Expenditures	50,537	(51,750)	(68,030)	(104,375)
8							
9			Interfund Transfers In (Out)	0	0	0	0
10							
11			Fund Balance, December 31	\$180,047	\$128,297	\$112,017	\$7,642
12							
13							
14							
15							
16			REVENUE				
17							
18							
19	Fund	Dept.	Account No.	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
20	670	000	467.410	48,056	46,000	36,425	40,000
21	670	000	467.420				
22				24,670	25,500	18,765	20,000
23	670	000	492.100	382	100	130	125
24			Total Revenue	73,108	71,600	55,320	60,125
25							
26							
27			EXPENDITURES				
28							
29							
30	Fund	Dept.	Account No.	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
31	670	070	632.100	0	0	0	81,000
32	670	070	632.200	1,506	98,350	98,350	15,000
33	670	070	634.100	4,432	7,000	7,000	15,000
34			Total Services	5,938	105,350	105,350	111,000
35							
36							
37	670	070	686.100	12,914	10,000	10,000	27,500
38	670	070	687.100	3,719	8,000	8,000	26,000
39			Total Capital Outlay	16,633	18,000	18,000	53,500
40							
41							
42			RECORDS PRESERVATION TOTAL EXPENDITURES	22,571	123,350	123,350	164,500
43							

PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND

MISSION

This budget is under the direction of the Prosecuting Attorney.

This budget is established to account for fees collected for bad checks received by the Prosecuting Attorney's office.

BUDGET HIGHLIGHTS

\$30,000 is budgeted to be transferred to the General Fund to support the salary and benefits of one employee in the Prosecuting Attorney's office.

PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$38,971	\$28,860	\$28,860	\$16,910
2				
3 Projected Revenues	19,889	11,100	20,050	20,050
4				
5 Operating Expenditures	0	(2,000)	(2,000)	(2,000)
6				
7 Revenues Over (Under)				
8 Expenditures	19,889	9,100	18,050	18,050
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	(30,000)	(30,000)	(30,000)	(30,000)
13 Net Transfers In (Out)	(30,000)	(30,000)	(30,000)	(30,000)
14				
15 Fund Balance, December 31	\$28,860	\$7,960	\$16,910	\$4,960

REVENUE

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget	
25	680	000	461.202	Bad Check Fees	19,735	10,000	20,000	20,000
26	680	000	461.203	Restitution Fees	0	1,000	0	0
27	680	000	492.100	Investment Interest	154	100	50	50
28			Total Revenue	19,889	11,100	20,050	20,050	

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	680	080	624.100	Postage & Freight	0	1,000	1,000	1,000
2				Total Services	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
3								
4								
5	680	080	651.100	Office Supplies	0	611	611	1,000
6				Total Supplies & Other	<u>0</u>	<u>611</u>	<u>611</u>	<u>1,000</u>
7								
8								
9	680	080	685.100	Vehicles	0	0	0	0
10	680	080	687.100	Office Equipment	0	389	389	0
11				Total Capital Outlay	<u>0</u>	<u>389</u>	<u>389</u>	<u>0</u>
12								
13								
14	680	080	690.100	Transfers to General Fund/Payroll	30,000	30,000	30,000	30,000
15	680	080	690.650	Transfers For PA Training Fund	0	0	0	0
16				Total Transfers	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
17								
18				PROSECUTING ATTORNEY				
19				ADMINISTRATIVE HANDLING COST				
20				TOTAL EXPENDITURES	30,000	32,000	32,000	32,000

MUNICIPAL COURT

MISSION

The Franklin County Municipal Court handles violations of the Franklin County Code in the areas of traffic, building and health. All cases begin by the County Prosecuting Attorney filing a traffic ticket or a charge of the violation of the building or health code. Cases are opened by the clerk who accepts guilty pleas and collects fines and court costs. Defendants who plead not guilty are tried by the judge. If found not guilty, the defendant is discharged. If found guilty, the clerk collects the fine and costs. All fines and costs are paid to the Franklin County Treasurer for distribution.

2015 OBJECTIVES

- Continue the streamlining of our processes
- Continue to collaborate and work smoothly with other county departments such as the Sheriff, County Prosecutor's office, and State Court officers.

BUDGET HIGHLIGHTS

\$325,320 is budgeted to be transferred to the general fund and \$13,583 is budgeted to be transferred to law enforcement.

MUNICIPAL COURT

PERSONNEL DETAIL

Position Title	2013 Full-time Equivalent	Budgeted 2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	2014-2015 Change
Municipal Court Judge	0.5	0.5	0.5	0.0
Clerk	1.0	1.0	1.0	0.0
	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>

MUNICIPAL COURT

	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
1 Fund Balance, January 1	\$2,324	\$89,616	\$89,616	\$73,862
2				
3 Projected Revenues	447,705	425,100	413,921	443,200
4				
5 Estimated Expenditures	(140,480)	(159,845)	(157,495)	(149,139)
6				
7 Revenues Over (Under)				
8 Expenditures	307,225	265,255	256,426	294,061
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	(219,933)	(272,180)	(272,180)	(337,923)
13 Net Transfers In (Out)	(219,933)	(272,180)	(272,180)	(337,923)
14				
15 Fund Balance, December 31	\$89,616	\$82,691	\$73,862	\$30,000
16				
17				
18				
19				
20				

REVENUE

Fund	Dept.	Account No.	Description	2013 Actual	2014 Budget Revised	2014 Estimated By Dept.	2015 Adopted Budget
26	685	000	450.500 Municipal Court Costs	39,672	30,000	35,000	40,000
27	685	000	450.550 Municipal Court Fines	404,620	389,500	375,721	400,000
28	685	000	450.575 Municipal Court Bonds	0	2,500	0	0
29	685	000	450.580 Judicial Education	3,306	2,000	3,000	3,000
30	685	000	450.585 Court Clerk \$10	0	1,000	0	0
31			Total Fees Revenue	<u>447,598</u>	<u>425,000</u>	<u>413,721</u>	<u>443,000</u>
32							
33							
34	685	000	492.100 Interest	107	100	200	200
35			Total Investment Revenue	<u>107</u>	<u>100</u>	<u>200</u>	<u>200</u>
36							
37	685	000	498.100 Transfer from General	0	0	0	0
38			Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2013 Actual</u>	<u>2014 Budget Revised</u>	<u>2014 Estimated By Dept.</u>	<u>2015 Adopted Budget</u>
1	685	685	611.100	Regular Wages	25,707	24,967	24,967	25,971
2	685	685	612.100	Part-Time Wages	24,000	24,720	24,720	25,092
3	685	685	613.100	FICA	3,714	3,801	3,801	3,906
4	685	685	614.100	Retirement-LAGERS	2,339	4,494	4,494	4,519
5	685	685	617.100	Life Insurance	40	48	48	48
6	685	685	617.200	Health Insurance	3,847	4,620	4,620	5,067
7	685	685	617.300	Dental Insurance	299	360	360	370
8	685	685	617.400	Vision Insurance	98	120	120	119
9				Total Personnel Services	60,044	63,130	63,130	65,092
10								
11								
12	685	685	623.100	Telephone	1,061	1,500	1,200	1,200
13	685	685	624.100	Postage & Freight	696	2,000	1,000	1,000
14	685	685	626.100	Maintenance & Repairs	108	200	200	200
15	685	685	629.125	Witenss Expense	0	0	50	50
16	685	685	632.200	Contractual Services	74,296	87,915	87,915	77,327
17	685	685	634.100	Training	581	1,000	600	1,000
18				Total Services	76,742	92,615	90,965	80,777
19								
20								
21	685	685	651.100	Office Supplies	3,604	4,000	3,400	3,170
22	685	685	656.100	Printing & Binding	91	100	0	100
23				Total Supplies & Other	3,695	4,100	3,400	3,270
24								
25	685	685	687.100	Office Equipment	0	0	0	0
26				Total Capital Outlay	0	0	0	0
27								
28	685	685	690.100	Transfers to General Fund	219,933	265,256	265,256	324,340
29	685	685	690.620	Transfers to LESTF	0	6,924	6,924	13,583
30								
31								
32				MUNICIPAL COURT FUND				
33				TOTAL EXPENDITURES	360,413	432,025	429,675	487,062

BRUSH CREEK SEWER FUND

MISSION

The Brush Creek Sewer is under the direction of a board consisting of the Franklin County Commissioners. Franklin County developed its first sewer district under the "first Class" County statutes. Loans and grants were obtained from the U.S. Department of Agriculture and Missouri Department of Natural Resources for a total of \$6,225,951. The sewer system was finished and placed into operation during 2007. The project serves approximately 960 people between Gray Summit and Pacific. The County transferred the management of the sewer district to Franklin County Water District #3 in 2012.

BUDGET HIGHLIGHTS

The budgeted expenditures exceed the revenues by \$175,772 for 2015. This budget does not include a repayment schedule for the debt to the County. It does not provide for any reserves as required in the District's bond resolutions. The budget does not provide a reserve for replacement of those equipment items with a life expectancy less than the bond term. Therefore, the board must either reduce expenses or increase rates sufficiently to meet the minimum obligations of operational costs, maintenance costs, reserves and principal and interest payments.

BRUSH CREEK SEWER FUND

				2013	2014	2014	2015
				Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1	Fund Balance, January 1			\$2,753,480	\$2,706,603	\$2,706,603	\$2,641,637
2							
3	Projected Revenues			411,316	375,800	416,671	416,671
4	Estimated Expenditures			(507,693)	(550,643)	(531,637)	(592,443)
5							
6	Revenues Over (Under)						
7	Expenditures			(96,377)	(174,843)	(114,966)	(175,772)
8							
9	Interfund Transfers In (Out)			49,500	0	50,000	50,000
10							
11	Balance December 31			\$2,706,603	\$2,531,760	\$2,641,637	\$2,515,865
12							
13							
14	REVENUE						
15							
16			Account	2013	2014	2014	2015
17	Fund	Dept.	No.	Actual	Budget Revised	Estimated By Dept.	Adopted Budget
18	800	000	485.200	Service Fees	410,856	375,000	416,521
19	800	000	492.153	Restricted Interest	460	800	150
20	Total Revenue			411,316	375,800	416,671	416,671
21							
22	800	000	498.100	Transfers From General Fund	49,500	0	50,000
23							
24	EXPENDITURES						
25							
26			Account	2013	2014	2014	2015
27	Fund	Dept.	No.	Actual	Budget Revised	Estimated By Dept.	Adopted Budget
28	800	638	622.100	Accounting Fees	8,400	8,400	8,400
29	800	638	626.100	Maintenance & Repairs	72,878	50,000	50,000
30	800	638	627.100	Insurance	3,671	3,300	3,300
31	800	638	629.100	Other Professional Services	118,812	85,000	85,000
32	800	638	630.100	Utilities	6,629	5,500	5,500
33	800	638	632.200	Contractual Services	22,526	25,000	25,000
34	Total Services			232,916	177,200	177,200	237,400
35							
36	800	638	655.100	Business Expense	5,116	30,000	30,000
37	800	638	662.100	Bad Debt Expense	0	0	0
38	Total Supplies & Other			5,116	30,000	30,000	15,500
39							
40	800	638	671.100	Principal Payments	0	55,000	55,000
41	800	638	672.100	Interest	141,218	160,000	140,994
42	Total Debt Service			141,218	215,000	195,994	211,100
43							
44	800	638	699.998	Depreciation Expense	128,443	128,443	128,443
45	Total Other Expenses			128,443	128,443	128,443	128,443
46							
47	BRUSH CREEK SEWER FUND						
48	TOTAL EXPENDITURES 274			507,693	550,643	531,637	592,443

STATISTICAL SECTION



**FRANKLIN COUNTY, MISSOURI
MISCELLANEOUS STATISTICS**

Date of incorporation	1818
Form of government	Commission
Area	922 square miles
Persons per square mile	110

Fire protections (six districts):

Number of stations	30
Number of firefighters, exclusive of volunteers	105

Ambulance services:

Number of stations	12
Number of EMTs, exclusive of volunteers (includes EMT's and Medic's full- and part-time)	210

Public education:

Elementary and Secondary Schools	
Number of elementary schools	27
Number of middle schools	6
Number of high schools	7
Number of teachers	1,522
Number of students	15,990
East Central Community College enrollment, Fall Semester 2013	3,700

Building permits issued countywide during year	784
------------------------------------------------	-----

Public recreation (non-County ownership):

Number of parks	24
Number of swimming pools	5
Number of tennis courts	18
Number of golf courses	7

Library branches	7
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Source: Various entities

Verification for fire protection, ambulance services and public recreation was verified directly with cities throughout the County. Public education information obtained from DESE website.

FRANKLIN COUNTY, MISSOURI

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

For The Years Ended December 31	Population (1)	Per Capita Income (2)	Personal Income (2)	Public School Enrollment (3)	Unemployment Rate (4)
2013	101,816	\$ -	N/A	16,549	6.4%
2012	101,412	-	N/A	16,238	7.4
2011	101,492	23,365	N/A	16,491	7.3
2010	101,492	21,449	3,529,850,000	18,371	8.4
2009	101,263	23,469	3,472,141,000	16,731	6.6
2008	100,898	20,847	3,611,348,000	16,946	5.0
2007	100,045	32,407	3,408,674,000	16,911	4.9
2006	100,067	31,303	3,210,395,000	16,408	5.2
2005	99,090	29,392	3,005,136,000	16,323	5.6
2004	98,234	28,130	2,757,570,000	16,352	5.8

POPULATION BREAKDOWN

<u>Political Subdivision</u>	<u>Decade Growth</u>	<u>2000 Census</u>	<u>1990 Census</u>
Berger	(16.6) %	206	247
Gerald	31.9	1,171	888
Gray Summit	5.4	2,640	2,505
Leslie	(35.1)	87	134
New Haven	6.3	1,867	1,757
Pacific	26.0	5,482	4,350
St. Clair	12.0	4,390	3,917
Sullivan	12.2	6,351	5,661
Union	31.3	7,757	5,909
Villa Ridge	29.6	2,417	1,865
Washington	23.7	13,243	10,704
Subtotal Incorporated Areas	20.2	45,611	37,937
Unincorporated Areas	13.0	48,196	42,666
Total Population (1)	16.4 %	93,807	80,603

Sources:

- (1) Median income figures are not available annually for the County
- (2) Regional Commerce and Growth Figures
- (3) Missouri Department of Elementary and Secondary Education
- (4) U.S. Department of Labor Statistics (not seasonally adjusted)
- (5) U.S. Department of Commerce Bureau of Economic Analysis

**FRANKLIN COUNTY, MISSOURI
PRINCIPAL PRIVATE EMPLOYERS
DECEMBER 31, 2014**

Employer	Number Of Employees	Percent Of Total	
		County Employment	Location
Washington School District	620	N/A	Washington
GDX Automotive	600	N/A	New Haven
Meramec Valley School R-III School District	600	N/A	Pacific
Parker-Hannifin Sporlan Division	600	N/A	Washington
Schatz Underground Cable Inc.	500	N/A	Pacific
Magnet LLC	390	N/A	Washington
Union School District	384	N/A	Union
Patients First Health Care	342	N/A	Washington
Gerald Industries	320	N/A	Gerald
Franklin County	315	N/A	Union

Employment and Earnings by Industry:

Industry	Average	Average
	Employment	Monthly Earnings
Administrative and Support Services	1,721	2,931
Machinery Manufacturing	1,686	4,481
Food Services and Drining Places	1,347	1,561
Ambulatory Health Care Services	1,324	3,521
Plastics and Rubber Products Manufacturing	1,175	3,520
Specialty Trade Contractors	1,173	3,373
Fabricated Metal Product Manufacturing	1,096	3,052
General Merchandise Stores	936	1,910
Professional, Scientific and Technical Services	899	3,932
Chemical Manufacturing	762	4,072
Total All NAICS Subsectors	12,119	32,353

Source: U.S. Census Bureau, Local Employment Dynamics

**FRANKLIN COUNTY, MISSOURI
TAX RATES LEVIED**

<u>Year</u>	<u>General Tax Rate</u>	<u>Road & Bridge Tax Rate</u>
2003	0.1398	0.2314
2004	0.1134	0.2323
2005	0.1378	0.2223
2006	0.1161	0.2024
2007	0.1173	0.1941
2008	0.1173	0.1941
2009	0.1173	0.1923
2010	0.1382	0.1938
2011	0.1382	0.1978
2012	0.1308	0.1986
2013	0.1483	0.2124
2014	0.1467	0.2126

**FRANKLIN COUNTY, MISSOURI
OPERATING INDICATORS
LAST TEN FISCAL YEARS**

	<u>2015</u> <u>Projected</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Government Operations											
County Counselor:											
Commission orders	345	345	373	351	379	355	399	349	388	390	475
County Clerk:											
Checks issued	7,044	7,044	6,371	7,535	6,592	7,542	6,411	8,191	7,076	7,264	6,096
Liquor licenses issued	256	256	222	258	251	225	247	251	248	240	240
County Clerk Elections:											
Registered voters	69,172	69,172	68,455	69,684	67,988	68,743	67,523	67,335	63,637	65,619	64,642
Elections held	3	3	1	5	2	4	2	4	4	4	2
County Treasurer:											
Interest earned	21,851	21,851	67,333	134,328	114,873	121,476	205,148	423,822	1,036,324	1,119,882	792,205
County Auditor:											
Purchase orders approved	8,720	8,720	8,312	9,227	7,973	8,671	7,336	7,116	7,082	6,878	6,710
County Collector:											
Accounts collected	91,920	91,920	115,700	94,332	117,151	109,626	115,119	105,972	91,042	95,454	99,346
County Recorder of Deeds:											
Marriage Licenses	722	722	700	718	768	767	735	775	826	843	821
Document filings	17,577	17,577	21,417	23,234	20,300	22,541	24,698	23,616	28,416	29,612	31,916
County Assessor:											
Real estate parcels assessed	71,855	71,855	71,356	72,070	71,937	71,868	71,761	71,516	70,040	69,102	68,444
Personal Property											
accounts assessed	44,045	44,045	44,739	44,640	48,847	46,353	44,484	42,265	41,157	41,403	42,494
Building Code Enforcement:											
Building permits	887	887	784	696	721	734	752	839	1,092	1,114	1,211
Inspections	4,402	4,402	3,692	3,521	3,762	7,499	4,813	5,476	6,384	7,268	8,345
Planning and Zoning:											
Zoning applications	256	256	238	231	248	317	319	342	338	331	338

**FRANKLIN COUNTY, MISSOURI
OPERATING INDICATORS
LAST TEN FISCAL YEARS (Continued)**

	2015										
	<u>Projected</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Public Safety											
Sheriff calls for service	12,825	12,825	16,701	18,067	17,703	19,043	18,752	18,829	17,362	17,195	15,230
Sheriff civil process service	7,416	7,416	9,118	9,540	9,521	10,274	10,654	11,894	10,746	9,865	9,640
Jail and penal bookings	4,528	4,528	4,664	4,785	4,711	4,389	4,761	4,841	4,612	4,542	4,587
Countywide 911 communication calls	53,841	53,841	52,884	49,937	36,636	45,623	29,665	29,037	35,760	31,831	29,506
Judicial											
Prosecuting Attorney:											
Felony cases filed	700	700	680	920	806	642	796	810	752	735	716
Misdemeanor cases filed	5,900	5,900	4,850	5,360	5,606	3,724	2,070	2,134	2,247	1,911	2,177
Child Support 4-D:											
Open cases	226	226	249	275	279	225	270	269	216	210	217
Collections for children	9,407,240	9,407,240	9,178,858	9,343,261	9,232,333	9,053,931	9,242,330	9,626,795	8,844,207	8,298,512	7,729,937
Public Administrator:											
Open cases	89	89	91	113	105	101	104	104	110	101	110
Health and Welfare:											
Birth and death certificates issued	9,074	9,074	9,514	8,812	6,162	7,396	10,565	11,800	12,188	14,194	10,563
Immunizations administered	2,616	2,616	2,435	3,491	4,030	7,167	5,314	3,158	4,100	5,500	5,800
Food service inspections	941	941	938	486	213	693	632	573	554	608	700
Road and Bridge:											
Bridges constructed	2	2	4	3	3	1	2	2	3	3	4
Miles of roads paved	11	11	16	7	29	15	9	82	96	38	45

Source: Various County Departments

**FRANKLIN COUNTY, MISSOURI
POSITION SUMMARY SCHEDULE
FULL-TIME EQUIVALENTS**

For The Years Ended December 31

	<u>2013</u>	<u>2014</u>	<u>BUDGETED 2015</u>	<u>CHANGE 2014-2015</u>
Government Operations				
County Commission	3.0	3.0	3.0	0.0
County Clerk	7.0	7.0	7.0	0.0
County Clerk Elections	4.5	4.5	5.0	0.5
County Treasurer	1.5	1.5	1.5	0.0
County Auditor	2.0	2.0	2.0	0.0
County Collector	8.0	8.0	8.0	0.0
County Counselor	1.5	1.5	1.5	0.0
County Recorder of Deeds	8.0	8.0	8.0	0.0
County Assessor - Real Estate	10.0	10.0	10.0	0.0
County Assessor - Personal Property	6.0	6.0	6.0	0.0
Building Code Enforcement	7.0	7.0	7.0	0.0
Planning and Zoning	3.0	3.0	3.0	0.0
Information Technology	2.0	2.0	2.0	0.0
Geographical Information Systems	1.5	1.5	1.5	0.0
Building Maintenance	4.5	6.5	7.5	1.0
Municipal Court	1.5	1.5	1.5	0.0
Public Safety				
Sheriff	72.0	72.0	72.5	0.5
Jail and Penal	34.8	34.8	34.8	0.0
Countywide 911 Communications	21.0	21.0	21.0	0.0
Countywide 911 Addressing	3.0	3.0	3.0	0.0
Law Enforcement Grant Employees	6.0	6.0	6.0	0.0
Emergency Management Agency	2.0	2.0	3.0	1.0
Judicial				
Prosecuting Attorney	20.0	20.0	20.0	0.0
Child Support 4-D	2.0	2.0	2.0	0.0
Public Administrator	2.0	2.0	2.0	0.0
Juvenile Justice	2.0	1.0	1.0	0.0
Family Court	1.0	0.0	1.0	1.0
Health and Welfare				
Health Services	13.0	14.0	14.0	0.0
Road and Bridge				
Road and Bridge	58.0	58.0	57.0	(1.0)
Total Authorized Positions	307.8	308.8	311.8	3.0

GLOSSARY

Accounting Period – A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

Accounting System – The total structure of records and procedures that identify record, classify and report information on the financial position and operations of a governmental entity or any of its funds.

Accrual Basis – A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Accrue – To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

Adoption – Formal process by which a final budget is approved by the governing body.

Agency Fund – A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

Appropriation – Expenditure authority approved by the governing body with specific limitations as to amount, purpose and time.

Assessed Valuation – The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

Available (Unreserved and undesignated) Fund Balance – This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

Balanced Budget – The budget is considered balanced when the total resources of a fund (estimated revenues, other financing sources, and available fund balance) are sufficient to cover the proposed spending plan (sum of appropriations and other financing uses) for that fund.

Bond – Mechanism for long-term borrowing of funds. Lenders (purchasers of the bonds) are repaid principal and accrued interest.

BT- Bio Terrorism

Glossary cont'd

Budget – A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

Budget Amendment – Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

Budget Revision – Authorization to reallocate existing budgetary resources between budgetary line items within a given department.

Budget Timetable (or Budget Calendar) – The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budgetary Control – The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of the available appropriations and resources.

Business-Type Activities - Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

CAFR – Comprehensive Annual Financial Report.

Capital Improvement – Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building or equipment) or infrastructure (roads and drainage structures).

Capital Outlay – Fixed assets which have a value of \$100 or more and have a useful economic lifetime of more than a year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

Capital Project – Major construction, acquisition or renovation activities which add value to a government's physical or capital assets or significantly increases their useful life. Also called Capital Improvements.

Capital Project Funds – A governmental fund used to account for the revenues and expenditures associated with acquisition, construction or renovation of specific assets.

Glossary cont'd

Certificates of Participation – An alternative to a government or municipal bond in which an investor buys a share in the improvements or infrastructure the government entity intends to fund. This contrasts with a bond, in which the investor loans the government or municipality money in order to make these improvements.

Component Unit – A designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

Comprehensive Annual Financial Report (CAFR) – A governmental entity's official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

Contractual Services – Services rendered to a government by private firms, individuals or other governmental agencies. Examples include utilities, rent, maintenance agreements and professional consulting services.

Cost-of-living Adjustment (COLA) – An increase in salaries to offset the adverse effect of inflation on compensation.

CRI – Cities Readiness Initiative

Current Assets – Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments and taxes receivable.

Current Liabilities – Liabilities payable within a relatively short period of time, usually no longer than a year.

Debt Limit – The maximum amount of gross net debt that is legally permitted.

Debt Service – Payments of interest and repayment of principal on borrowed money.

Department – The basic County organizational unit, functionally unique in delivery of services.

Glossary cont'd

Depreciation – The systematic allocation of a capital or fixed asset's historical cost to the future periods benefited by the asset's use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

Distinguished Budget Presentation Awards Program – A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Economic Resources Measurement Focus – Measurement focus where the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets.

EMA – Emergency Management Agency

Employee (or Fringe) Benefits – Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

Encumbrance – A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

Enterprise Fund – A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

EPHS – Environmental Public Health Specialist

Expenditure – An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service or settling a loss.

FEMA – Federal Emergency Management Agency

Fiduciary Fund – Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations or other governmental units.

Fiscal Policy – A government's policies with respect to revenues, spending and debt management as these relate to government services, programs and capital investment. Fiscal policy provides an agreed-upon set of principles for the planning and programming of government budgets and their funding.

Glossary cont'd

Fiscal Period or Fiscal Year – A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

Fixed Asset – Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full Accrual Basis of Accounting – The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payments of the expense.

Function – A group of related activities aimed at accomplishing a major service of responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

Fund – An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

Fund Accounting – An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

Fund Balance – The excess of a fund's assets over its liabilities which is *available for appropriation*.

Fund Equity – The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

Fund Type – A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

GAAP – Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

GASB – Governmental Accounting Standards Board. The authoritative standard-setting body for governmental accounting and reporting.

Glossary cont'd

GASB 34 – Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

General Fund or General Revenue Fund – A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

GFOA – Government Finance Office Association

Goal – A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

Governmental Fund – A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds are the types of funds referred to as governmental funds.

Grant – A contribution by a government or other organization to support a particular function or purpose.

HAVA – Help Americans Vote Act.

Infrastructure Assets – Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

Inter-fund Transfers – The movement of moneys between funds of the same governmental entity.

Intergovernmental Revenue – Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

LAGERS – Local Government Employees Retirement System

LEPC – Local Emergency Planning Committee

LESTF – Law Enforcement Sales Tax Fund

Glossary cont'd

Levy – (noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$.12 levy represents a tax of \$.12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charge for the operation of a governmental entity.

Line Item – The most detailed unit of budgetary expenditures listed in the Franklin County budgets. Line items are tracked by twelve digit 'object codes'; the first group of three digits denotes the fund, the second group of three digits denotes the department and the remaining group of six digits denotes the expenditure.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Major Fund – A fund whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

Measurable and Available – A criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. 'Measurable' refers to the ability to quantify the revenue and 'Available' is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period.

MERC – Missouri Emergency Response Commission

Modified Accrual Basis of Accounting – The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time the liability is incurred in accordance with appropriation authority.

MODOT – Missouri Department of Transportation

Object – As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training or contractual services.

Object Classification – A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training or contractual services.

Glossary cont'd

Operating Budget – A budget that applies to all outlays other than capital outlays.

OT - Overtime

Other Financing Sources – An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

P&Z – Planning and Zoning

Personal Services – Expenditures for salaries, wages and fringe benefits of a government's employees.

Prior-Year Encumbrances – Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Property Taxes – Taxes levied by a legislative body against agricultural, commercial, residential or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

Proprietary Funds – Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

Publication – A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

Recognized (Recorded) – The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

Refunding – Issuance of new debt whose proceeds are used to repay previously issued debt.

Reserves – That portion of Fund Equity which has been set aside for a specific purpose and *is not available for appropriation*.

Resources – Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenue – A source of income to finance government operations.

Glossary cont'd

Revenue Bond – A bond issued by a municipality to finance a specific public project and repayment is solely from revenues generated by that project.

Revenue Classes – A grouping of similar revenues.

RSMo – Revised Statutes of Missouri

Short-Term Debt – Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

Special Revenue Fund – A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

Statute – A written law enacted by a duly organized and constituted legislative body.

Supplemental Appropriation – An additional appropriation made by the governing body after the budget year has started.

Surtax – An additional or extra tax on something already taxed. A tax levied on corporations or individuals after net income has exceeded a certain level.

Tax Levy – The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

Tax Rate – The amount of tax stated in terms of a unity of the tax base.

Taxes – Compulsory charges levied by a governmental unit for purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments, nor does it refer to charges for services such as for utilities.)

Transfers In/Out – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

Unreserved (and Undesignated) Fund Balance – The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

WIC – Women, Infants and Children



COMMISSION ORDER

STATE OF MISSOURI
County of Franklin

} ss.

Tuesday, December, 30, 2014
Budget

APPROPRIATION ORDER BUDGET FOR FISCAL YEAR 2015

WHEREAS, the County Commission is advised that the budget for the year 2015 has been prepared and made available for public inspection in accordance with the County Budget Law (RSMo sections 50.525 to 50.745), and that a public hearing was held on the 30th day of December, 2014, preceded by a public notice set forth on the 20th day of December, 2014.

This Commission being advised in the premises, doth order that said budget estimated be spread upon the records of this Commission, and recorded on the records of this Commission, and that the same as above set out, be and hereby is approved and adopted this 30th day of December, 2014.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$18,846,643 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the GENERAL REVENUE FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$3,013,519 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the EMERGENCY FUND for 2015, an amount equal to not less than three percent of the total estimated General Fund Revenues, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$16,494,019 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the ROAD AND BRIDGE FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$1,019,793 be and hereby is appropriated, and set aside for the payment of expenditures of the ASSESSMENT FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$99,930 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the CAPITAL IMPROVEMENT FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$574,700 be and hereby is appropriated, apportioned and set aside for the payment of expenditures for the BUILDING FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$368,339 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the COMMUNITY DEVELOPMENT FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$10,000 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the HAVA ELECTION SERVICES FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$54,731 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the LAW ENFORCEMENT TRAINING FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$100,350 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the FAMILY COURT FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$12,197,235 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the LAW ENFORCEMENT SALES TAX TRUST for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$90,289 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the INMATE SECURITY FUND FOR 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$285,000 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the COLLECTOR'S TAX MAINTENANCE FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$333,315 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the SHERIFF REVOLVING FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$1,308,151 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the COUNTY WIDE 911 SYSTEM FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$7,730 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the PROSECUTING ATTORNEY TRAINING FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$43,700 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the ELECTION SERVICES FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$11,051 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the DOMESTIC VIOLENCE FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$933,269 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the HEALTH DEPARTMENT FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$164,500 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the RECORDS PRESERVATION FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$32,000 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND for 2015, and

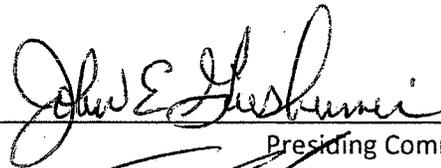
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$487,062 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the MUNICIPAL COURT FUND for 2015, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$592,443 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the BRUSH CREEK SEWER FUND for 2015, and

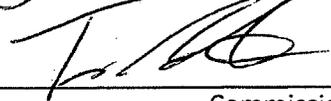
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the tentative tax rate of General Revenue Fund be \$0.1467 per \$100 assessed valuation (levy subject to change by sales tax reduction) and the tentative tax rate of Road and Bridge Fund be \$0.2124 and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that copies of this budget be printed and made available for public distribution and that a copy of this order be included therein and considered a public statement of this Commission.

ORDER MADE THIS 30TH OF DECEMBER, 2014.



Presiding Commissioner



Commissioner of 1st District

Commissioner of 2nd District