

Missouri
FRANKLIN COUNTY



Annual Budget
January 1, 2016 Through December 31, 2016

John E. Griesheimer
Presiding Commissioner

Tim Brinker
County Commissioner
First District

Jeff Maune
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 description of the activities of the organizational unit, budget highlights, personnel detail, and operating indicators.

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 2016 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.

TABLE OF CONTENTS

BUDGET MESSAGE	1
GENERAL INFORMATION	23
History of Franklin County	24
Organizational Chart	25
List of Principal Officials	26
Franklin County Directory	27
Fiscal and Budget Policies	28
Description of Funds and Fund Types	32
Basis of Accounting and Budgeting	34
FINANCIAL SUMMARIES	37
Aggregate Revenues and Expenditures - Combined Funds	38
Aggregate Revenues and Expenditures - General Fund	40
Aggregate Revenue and Expenditures - Road and Bridge Fund	41
Aggregate Revenue and Expenditures - Law Enforcement Sales Tax Fund	42
Major Sources of Revenue - Sales and Property Tax History	43
Combined Funds Revenue by Source	44
Combine Funds Expenditures by Function	45
FUND STATEMENTS	46
Schedule of Projected Changes in Fund Balance	47
Explanation of Changes in Fund Balance	50
Consolidated Summary of Revenues and Expenditures - All Governmental Funds	52
Consolidated Summary of Revenues and Expenditures - Proprietary Fund	53
Budget Summary	54
CAPITAL OUTLAY & CAPITAL IMPROVEMENTS PROJECTS	56
Explanation of Capital Expenditures	55
Capital Asset Detail	59

TABLE OF CONTENTS CONTINUED

OPERATING BUDGETS	75
GENERAL FUND	76
General Fund Revenue	77
County Commission	80
County Clerk	83
Treasurer	87
Auditor	90
Transfers to Assessment	93
County Collector	95
County Counselor	99
Memberships	102
General Fund Emergency Appropriations	104
County Insurance	106
Circuit Court	108
Drug Court	110
Circuit Clerk	112
Court Reporters	114
Prosecuting Attorney	116
Child Support	121
Juvenile Office	124
Public Administrator	129
Juvenile Detention	133
Juvenile Diversion Grants	135
Transfers To LESTF	138
Indigent Care	140
Recorder of Deeds	142
Building Department	145
Voter Registration and Elections	148
University of Missouri Extension Center	152
Planning and Zoning	154
Economic Development	158
Emergency Management Agency (EMA)	161
Local Emergency Planning Committee (LEPC)	164
Information Technology	166
Geographic Information Services (GIS)	170
Maintenance Department	173
Soil Conservation	176
Miscellaneous	178
Capital Improvements	180
Medical Examiner	182

TABLE OF CONTENTS CONTINUED

EMERGENCY FUND	184
ROAD AND BRIDGE FUND	186
Road and Bridge Fund Revenue	187
Road and Bridge Administration	189
Road and Bridge Operations	192
Road and Bridge Emergency Reserve	198
ASSESSMENT FUND	200
Assessment Fund Revenue	201
Assessment Fund Expenditures	204
Assessment - Personal Property	205
Assessment Emergency Reserve	206
CAPITAL IMPROVEMENTS FUND (SHERIFF'S DEPARTMENT)	208
BUILDING FUND	211
COMMUNITY DEVELOPMENT FUND	214
HAVA SERVICES FUND	217
LAW ENFORCEMENT TRAINING FUND	219
FAMILY COURT FUND	222
Juvenile Maintenance of Effort	225
FRANKLIN COUNTY LAW ENFORCEMENT RESTITUTION FUND	226
LAW ENFORCEMENT SALES TAX TRUST	229
Law Enforcement Sales Tax Trust Revenue	230
Law Enforcement Grant Expenditures	232
Sheriff's Department	235
Jail	247
Law Enforcement Emergency Reserve	250
INMATE SECURITY FUND	252
COLLECTOR'S TAX MAINTENANCE FUND	254

TABLE OF CONTENTS CONTINUED

SHERIFF REVOLVING FUND	257
COUNTY-WIDE 911 FUND	260
County-Wide 911 Revenue	261
County-Wilde 911 Addressing	262
County-Wide 911 Dispatching	265
Franklin County Communications Served Agency Dispatching	268
PROSECUTING ATTORNEY TRAINING FUND	271
ELECTION SERVICES FUND	273
DOMESTIC VIOLENCE FUND	276
HEALTH DEPARTMENT FUND	278
Health Department Revenue	282
Health Department Expenditures	284
WIC Department Expenditures	285
BT/CRI Expenditures	286
RECORDS PRESERVATION FUND	287
PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND	289
MUNICIPAL COURT FUND	292
BRUSH CREEK SEWER FUND	296
STATISTICAL SECTION	299
Miscellaneous Statistics	300
Demographic Statistics	301
Principal Private Employers	302
Top Ten Property Owners	303
Tax Rates Levied	304
Operating Indicators	305
Position Summary Schedule	307
GLOSSARY	308
APPROPRIATION ORDER	317



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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PRESENTED TO

**Franklin County
Missouri**

For the Fiscal Year Beginning

January 1, 2015

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.

OUR MISSION



As public servants, entrusted by the citizens, it is the mission of Franklin County to:

- ❖ Carry out the statutory duties of our offices.
- ❖ Provide responsive, efficient, and ethical government services.
- ❖ Serve citizens with respect and dignity.
- ❖ Respect taxpayer dollars, using our resources to achieve the highest level of efficiency at the lowest possible cost.
- ❖ Continuously strive to improve the delivery of services to the citizens.



**TAMBRA VEMMER
AUDITOR
FRANKLIN COUNTY**

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December 29, 2015

To the County Commission and the Citizens of Franklin County:

I am pleased to present the Fiscal Year 2016 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: (1) carry out the statutory duties of our offices, (2) provide responsive, efficient, and ethical government services, (3) serve the citizens with respect and dignity, (3) respect taxpayer dollars, using our resources to achieve the highest level of efficiency at the lowest possible cost, and (4) continuously strive to improve the delivery of services to the citizens. 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.

2016 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 2016 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 2016 Budget Calendar

June 15 to July 17, 2015	Auditor prepares budget worksheets and instructions.
July 31, 2015	Auditor distributes budget documents and instructions to elected officials and department heads.
August 17, 2015	Auditor and Commission to meet with the Presiding Judge to review the judicial budgets.
August 3 to September 1, 2015	Elected officials and department heads prepare departmental revenue and expenditure projections. Auditor assists the department heads and elected officials with their projections.
September 1, 2015	Budgets requests are submitted to the Auditor on or before this date.
September 10, 2015	The Auditor prepares budget requests for offices not submitting requests.
September 11 to September 30, 2015	The Auditor holds clarification meetings and then reviews and revises the budgetary requests.
October 1, 2015	The Auditor submits a proposed budget to the County Commission.
October 26th to November 6, 2014	The County Commission and Auditor will hold meetings with each elected official and department head to review the proposed budgets.
December 14, 2015	Proposed budget will be available to the public.
December 23, 2014	Post and advertise public hearing on or before this date.
December 29, 2015	Hold public hearing.
January 10, 2015	Commission must adopt budget by this date.

Budget Amendments

Occasionally, the County will encounter a need to amend the budget to approve increased spending authority of a specific fund. Missouri law requires that a budget amendment be scheduled on the County Commission agenda and handled in the same manner as the annual budget.

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.

According to the latest U. S. census bureau statistics, education and health care accounts for the most employment in Franklin County (20.3%). This is followed by manufacturing (20.0%) trade, transportation and utilities (16.8%), and construction (9.5%). As of September 2015, the U.S. Bureau of Labor Statistics reported the County's unemployment rate at 4.4 percent. This is lower than the reported Missouri unemployment rate of 5.3 percent and the U.S. unemployment rate of 6.2 percent. The County's median household income from 2009-2013 was \$48,857 compared to Missouri's median household income of \$47,380. Per capita money income from 2009-2013 for the County was \$24,742 compared to Missouri's per capita money income of \$25,649. The County's cost of living index is 91.1, 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 2016 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 below \$2 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 manage fuel costs.

Despite the economic recession, the County's most significant revenue source, sales tax, remained relatively flat with a slight trend upward from 2009 through 2013. However, sales tax increased by 8.1 percent from 2013 to 2014. This could be contributed to the increased cost of

goods. With approximately 46% of the County operating revenues being derived from this single revenue source, the County is significantly dependent on the locally-enacted sales tax levies.

As the economic climate changes, the County must adapt when it comes to balancing the 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 reductions in services to the citizens. This has proven to be an effective short-term strategy. Even though sales tax appears to be on the rise, the County continued cost reduction and containment measures along with the use of fund balance reserves to balance the 2016 budget.

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 2016 budget. The County is budgeting sales tax revenue at \$17,400,000, which is a \$900,000 increase over the 2015 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 was the largest decline in assessed valuation in more than 50 years. The Franklin County assessor, Tom Copeland, attributed much of this to the decline in the local housing market. Total assessed valuation for 2015 are approximately \$1.78 billion, down from the 2014 valuation of approximately \$1.81 billion. Due to the 8.1 percent increase in sales tax revenue from 2013 to 2014, the County set the 2015 general fund tax rate at 12.43, down from 14.67 in 2014. The 2015 tax rate for the road and bridge fund increased slightly to 21.45, up from 21.24 in 2014.

Erosion of the County’s Primary Tax Base –As more and more people are shifting to remote retail sales (including internet sales) and are seeking more service-based purchases, there is a potential for a significant impact on the County’s tax revenue.

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. 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. During the budget year 2016, the County will begin charging dispatching fees to participating districts based upon assessed valuations.

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 2016. There will be no increase in premium rates for dental or vision insurance for 2016. Premium rates for life insurance increased by 9%. Health insurance premiums increased 1.31% for 2016. With a deductible of \$2,500 for individuals and \$5,000 for family, the deductibles will remain the same for 2016. The County will refund, if needed, up to \$2,000 for individuals and up to \$4,000 for family. For 2016, the County will pay 75% of the health insurance premium with the employee paying the remaining 25%. The 2016 budget provides for a 3% COLA for employees and elected officials. 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 began a salary study during 2015 and it is expected to be completed by the end of January, 2016. The study is being conducted by Public Sector Personnel Consultants of Tempe, Arizona. The firm will come up with a pay range for the different County positions. The Commissioners will take that data from the study and determine if pay for certain positions needs to be adjusted.

Revenue and Expenditure Assumptions and Projections

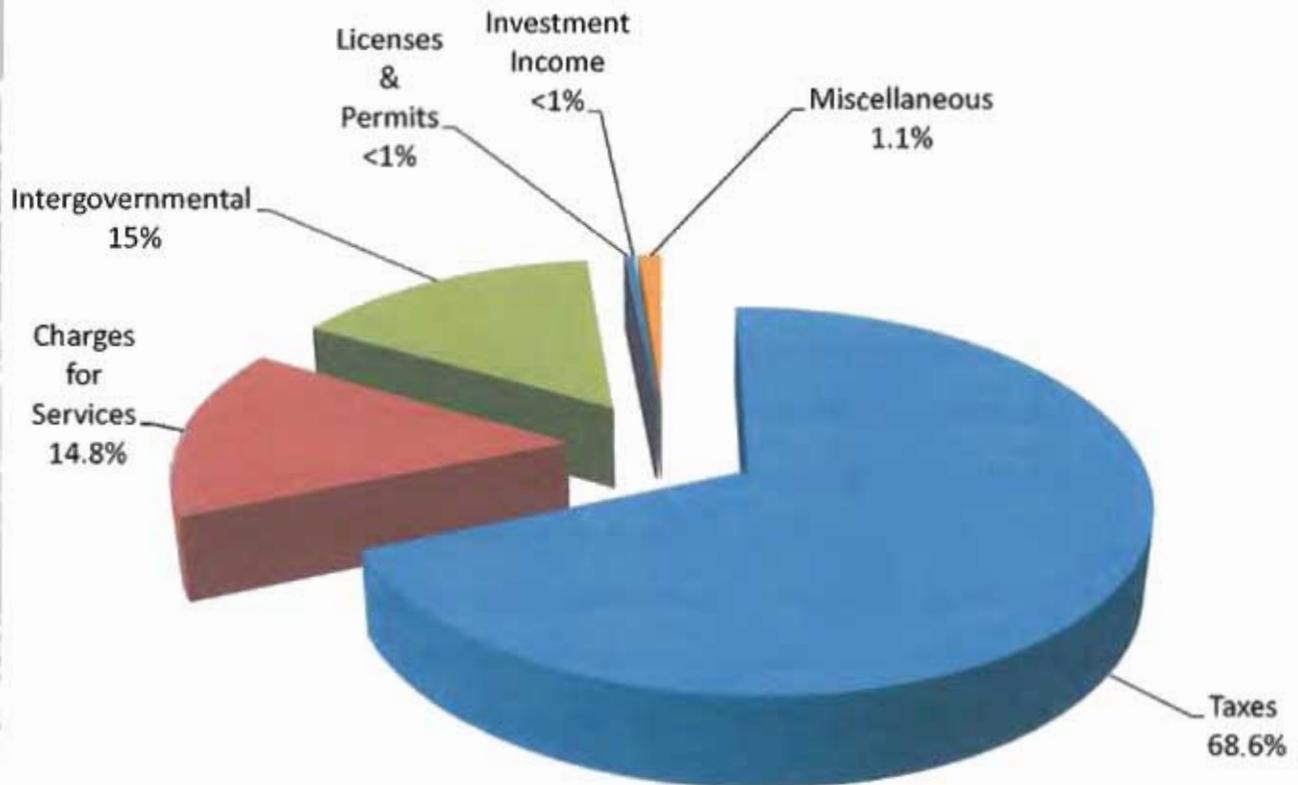
The 2016 budget estimates beginning fund balances totaling \$29,985,303 with \$37,574,552 in projected revenues for total estimated funds available for appropriation of \$67,559,854. The 2016 budget appropriates \$47,986,970 for regular operations, which includes \$3,016,681 for the Emergency Fund. An additional \$11,423,225 is appropriated as emergency reserves for the General Fund, Road and Bridge Fund, and the Law Enforcement Sales Tax Fund for a total of \$59,410,195.

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>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	Increase/ Decrease Over 2015 Expected
Taxes	\$25,827,516	\$25,334,241	\$25,749,525	\$ 415,284
Charges for Services	5,843,442	4,919,832	5,543,252	623,420
Intergovernmental	2,044,544	4,098,275	5,630,679	1,532,404
Licenses and Permits	80,566	78,200	80,863	2,663
Investment Income	96,455	96,908	93,438	(3,470)
Miscellaneous	<u>835,147</u>	<u>562,750</u>	<u>426,795</u>	<u>(135,955)</u>
Total Revenue	\$34,727,670	\$35,090,206	\$37,524,552	\$2,434,346
Sale of Capital Assets	48,762	0	50,000	50,000
Proceeds from Capital Lease	61,607	0	0	0
Transfers In	<u>3,834,906</u>	<u>4,731,789</u>	<u>4,090,713</u>	<u>(641,076)</u>
Total Other Financing Sources	\$3,945,275	\$4,731,789	\$ 4,140,713	\$ (591,076)
Total Sources of Revenue	<u>\$38,672,945</u>	<u>\$39,821,995</u>	<u>\$41,665,265</u>	<u>\$1,843,270</u>

Franklin County Combined Funds 2016 Revenue Sources



Sales Tax (46% 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 46% 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 from 2009 through 2013. However, sales tax increased by 8.1 % from 2013 to 2014. This could be contributed to the increased cost of goods. This sales tax is expected to generate \$5,800,000 in 2016, which represents approximately 48% 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 from 2009 through 2013. However, sales tax increased by 8.1 % from 2013 to 2014. This sales tax is expected to generate \$5,800,000 in 2016, which is approximately 53% 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%.

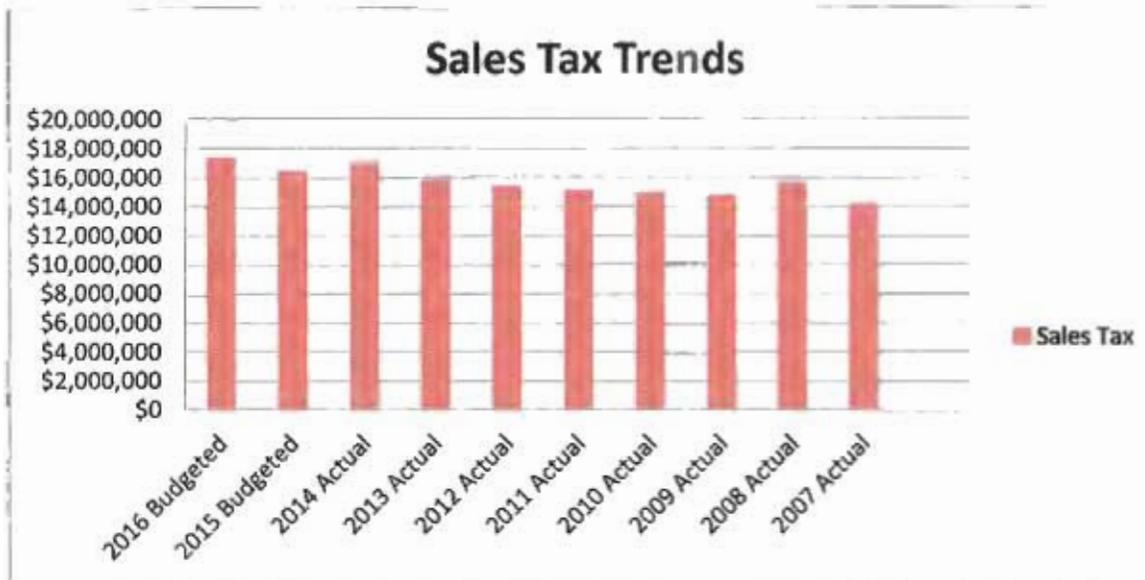
One-half cent permanent sales tax in the Road and Bridge Fund. Sales tax has remained relatively flat with a slight trend upward from 2009 through 2013. However, sales tax increased by 8.1 % from 2013 to 2014. This tax is expected to generate \$5,800,000 in 2016, which represents approximately 41% of 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. However, sales tax increased by 8.1 % from 2013 to 2014. 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>
2016 Budgeted	\$5,800,000	\$5,800,000	\$5,800,000
2015 Budgeted	\$5,500,000	\$5,500,000	\$5,500,000
2014 Actual	\$5,620,527	\$5,721,766	\$5,735,603
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

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 \$39.3 million. With the total gas tax set at 17 cents, that means \$668 million will be divided among the state, counties and cities for road and bridge maintenance and repair. For 2016, the county share of the gas tax is projected to be approximately \$78 million. Franklin County's percentage of the gas tax for 2016 is .0199, which should bring in a projected amount of \$1,522,200 in revenue. The state projects motor vehicle sales/use tax revenues to total \$14.7 million, which should generate \$292,530 in revenue for the County. Lastly, they project vehicle fees for the new state fiscal year will net counties an estimated \$10.8 million. This should generate the County \$214,920 in revenue.

Fifteen percent tax applied to local land line phone tariffs. This tax is expected to generate \$750,000 in 2016, which represents 99% of the source of revenue for the Enhanced 911 Fund. This is a \$50,000 decline from the 2015 estimated amount of \$800,000 and a \$179,234 decline from the actual amount received in 2014. 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. Also, during the budget year 2016, the County will begin charging dispatching fees to participating districts.

Property Tax (13.3% 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 \$1.7 billion. The tax rate for the general fund was decreased from 14.67 for 2014 to 12.43 for 2015. The 2015 tax rate of 21.45 for road and bridge is up slightly from the 2014 rate of 21.24. The County is anticipating similar assessed valuations for 2016. With a collection rate of approximately 92%, this is estimated to generate \$2,037,153 in property tax for the General Fund and \$3,515,448 in property tax for the Road and Bridge Fund for 2016.

ASSESSED VALUATIONS

	<u>January 1, 2014</u>	<u>January 1, 2015</u>
Real Estate	\$1,277,244,806	\$1,261,035,342
Personal Property	303,455,875	302,533,897
Railroad and Utilities	<u>241,624,850</u>	<u>217,850,482</u>
	\$1,822,325,531	\$1,781,419,721

TAX RATE PER \$100 OF ASSESSED VALUATION

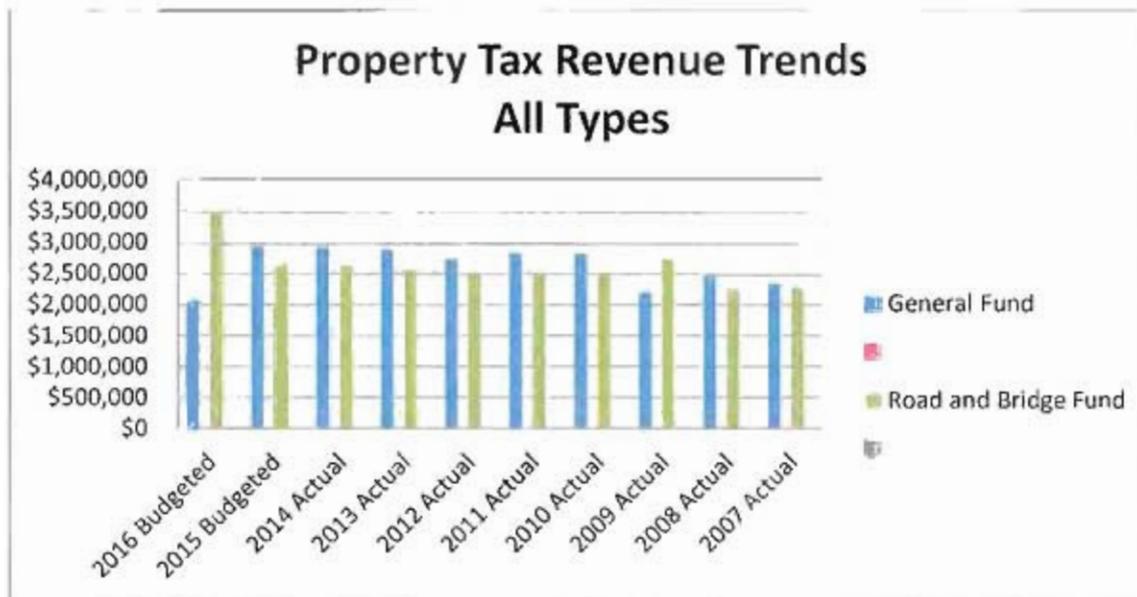
	<u>2014 Tax Levy</u>	<u>2015 Tax Levy</u>
County General Fund	0.1467	0.1243
County Road and Bridge	0.2124	0.2145

The historical trend for property tax is shown below:

**Property Tax Revenue
All Types**

	<u>General Fund</u>	<u>Road and Bridge Fund</u>
2016 Budgeted	\$2,037,153	\$3,515,448
2015 Budgeted	\$2,924,852	\$2,636,989
2014 Actual	\$2,915,688	\$2,624,161
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

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 (14.8% of total revenue)

This revenue category consists of a wide variety of charges. Many departments throughout the County charge fees or commissions for their services. Examples are: Collector’s commission, health services vital records, sanitation inspection fees, recording fees, building inspection fees, planning and zoning fees, and judicial fees. Current year revenues for charges for services reflect an increase for FY 2016 of \$623,420.

Intergovernmental Revenues (15% of total revenue)

The County receives substantial revenues from federal and state grants and reimbursements. The FY 2016 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 Sheriff’s Department relies heavily on state and federal grants. The 2016 Sheriff’s budget includes \$510,100 in federal and state grant revenue. 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 \$20.58. Prisoner per diem reimbursement is budgeted at \$540,000 for 2016.

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 for that time period. Revenue from this source is based upon \$3.1452 per parcel and a 70,952 parcel count or \$223,158 for 2016.

Intergovernmental revenues make up approximately 76% of the Franklin County Department of Health revenues. Grant revenue is budgeted at \$664,868 for 2016 for this fund. 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 for 2016 to be \$78 million. Franklin County's share is .0199 percent, which should generate \$1,552,200.

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 \$80,863.

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 \$93,263 in interest income on all Governmental Funds combined in FY2016.

Miscellaneous Revenue (1.1% 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 2016 is \$426,795.

Transfers (9.8% of total sources of revenue)

- Total intergovernmental transfers for 2016 are \$4,090,713.
- The General Fund is budgeted to receive transfers in from the Prosecuting Attorney Bad Check Fund in the amount of \$10,000 as well as \$80,000 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 budgeted to receive \$30,000 from the Records Preservation Fund.
- The General Fund is also budgeted to receive \$341,423 from the Municipal Court Fund in 2016. 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.

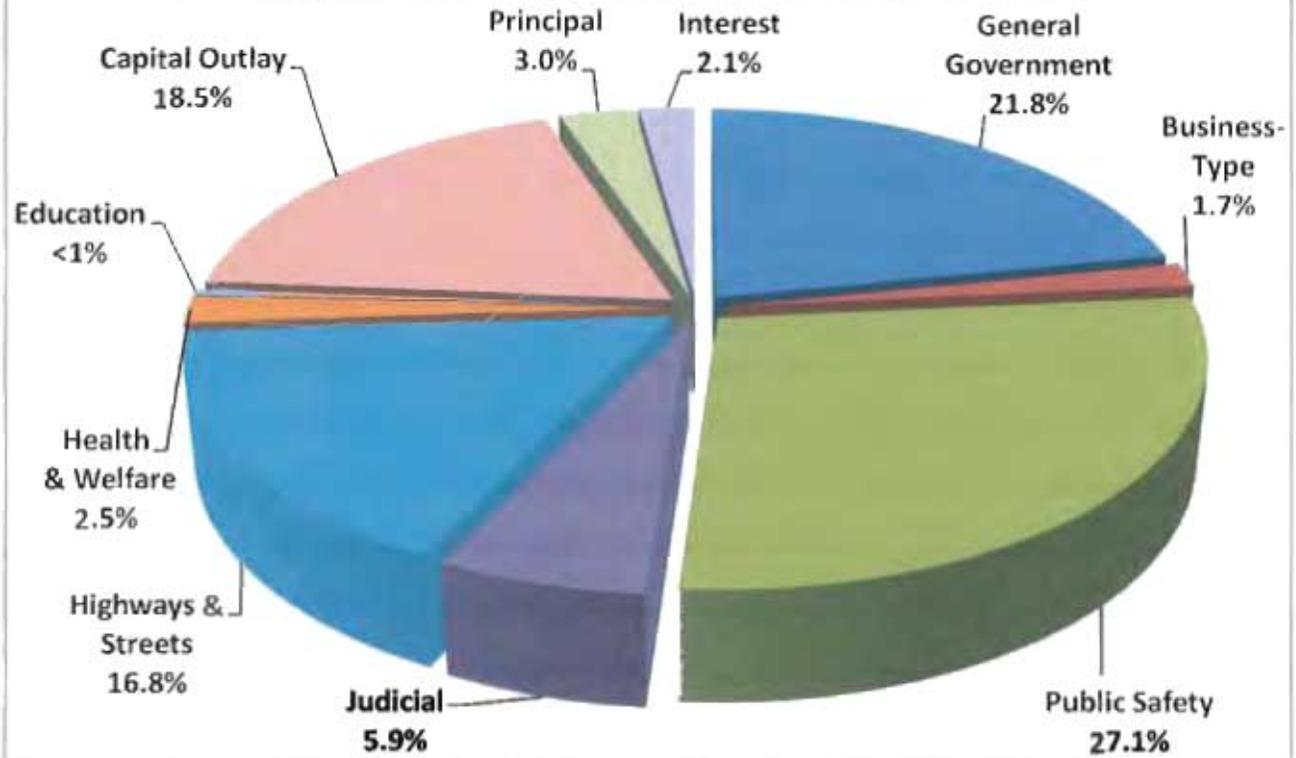
- The Law Enforcement Sales Tax Fund is also budgeted to receive \$3,500,000 from the General Fund in the FY2016 budget in support of their operations.
- \$5,000 is to be transferred to the Road and Bridge Fund from the General Fund in 2016 in support of the environmental engineer.
- \$50,000 is being transferred from the General Fund to the Family Court Fund in support of operations.
- \$50,000 is being transferred from the General Fund to the Brush Creek Sewer Fund in support of operations.
- \$20,090 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>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Budget</u>	Change 2015 Over 2016 Budgets
General Government	\$ 5,794,672	\$10,110,582	\$10,464,150	\$ 353,568
Public Safety	10,473,541	12,530,460	13,004,359	473,899
Judicial	2,392,065	2,784,449	2,856,891	72,442
Highways & Streets	7,782,919	7,663,488	8,074,816	411,328
Health & Welfare	978,324	1,216,644	1,197,564	(19,080)
Education	181,123	194,047	195,047	1,000
Capital Outlay	2,360,928	6,667,694	8,898,784	2,231,090
Principal	1,747,077	1,420,000	1,440,000	20,000
Interest	<u>1,100,235</u>	<u>1,074,444</u>	<u>1,054,736</u>	<u>(19,708)</u>
Sub-Total	\$32,810,884	\$43,661,808	\$47,186,347	3,524,539
Business-Type Activities	512,315	592,443	800,623	208,180
Total	<u>\$33,323,199</u>	<u>\$44,254,251</u>	<u>\$47,986,970</u>	<u>\$3,732,719</u>

**Franklin County
Combined Funds
2016 Expenditures/Expenses by Function**



General Government (21.8% of total expenditures)

The \$353,568 increase in this category is attributable to the 3% COLA, increases in FICA, and increased health and life insurance premiums. Due to 2016 being a Presidential election year, this increase is also due additional funding for the Voter Registration and Elections Department.

Business-Type (1.7% of total expenditures)

The \$208,180 increase in the 2016 budget is attributable to the anticipated increased cost of contractual services related to the Brush Creek Sewer system.

Public Safety (27.1% of total expenditures)

The \$473,899 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 additional personnel budgeted for the County-Wide 911 Dispatching Department. This increase also includes a 3% COLA, a length-of-service increase for sheriff department personnel and the associated increases in FICA.

Judicial (5.9% of total expenditures)

There is a \$72,442 increase budgeted for this category for 2016. Factors contributing to this increase in spending are additional funding in professional services and contractual services for the Prosecuting Attorney's budget and funding for an additional part-time employee in the Public Administrator's budget.

Highways & Streets (16.8% of total expenditures)

There is an overall increase in the amount budgeted for highways and streets in 2016 of \$411,328. The budget for personnel services is increased due to additional funds being included for part-time wages, a 3% COLA, length-of-service increases, and the associated costs of FICA. \$58,500 is budgeted for maintenance and repairs on buildings for 2016, up from \$0 in 2015. An additional \$214,500 is included in the 2106 budget for road repair and maintenance.

Health & Welfare (2.5% of total expenditures)

There is decrease of \$19,080 budgeted for this category in 2016. This is attributed to an overall decrease in the budget for the Health Department Fund.

Education (Less than 1% of total expenditures)

There are no significant budgetary changes in this area.

Capital Outlay (Fixed Assets) (18.5% 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. The 2016 budget includes \$2,231,090 in additional funds for capital outlay. The majority is funding for capital outlay within the road and bridge operations budget. \$1,125,500 is budgeted for other equipment purchases for road and bridge operations in 2016, up \$475,000 over the 2015 budget. An additional \$2,005,000 is budgeted for capital improvements, mainly federal bridge projects, for the 2016 budget year.

Principal (3.0% of total expenditures)

The 2016 principal payments on the 2012 series of certificates of participation will be \$20,000 more than 2015.

Interest (2.1% of total expenditures)

During the 2016 budget year, the County will pay interest on the 2012 series of certificates of participation.

Personnel Services/Benefits (43.4% of total expenditures)

Personnel services for 2016, including all wages, benefits and pension costs, are projected to be \$20,834,302 or 43.4% of the County's total expenditures. In 2015, personnel services were budgeted at \$20,010,456 or 45.2% of the County's total expenditures. The County chose United Health Care as the health plan carrier for 2016. 2016 health insurance premium rates will increase by 1.31%. 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 2016, the County will pay 75% of the health insurance premium with the employee paying the remaining 25%. Dental and vision insurance premiums remain unchanged. Life insurance premiums increased 9%. The 2016 budget provides for a 3% COLA. 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 – 15.60% of salary
- Police employees – 13.50 of salary

The combined budgetary impact for salary, taxes, and benefits is a net increase of \$823,846.

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 2016 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 2016 General Fund budget includes expenditures of \$9,812,068 and transfers out of \$3,605,000. Revenue is estimated at \$11,519,184 with transfers in of \$465,623. The estimated remaining fund balance at year end is \$5,541,262. The estimated remaining fund balance is appropriated to an emergency reserve line item in the General Fund budget.

The FY2016 Road and Bridge Fund budget includes expenditures of \$16,706,062. Projected revenue is \$14,083,864 with transfers in of \$5,000. Sale of a capital asset is budgeted at \$50,000. \$2,567,198 of beginning fund balance will be used to offset the current year's expenditures. The ending fund balance for FY2015 is estimated to be \$3,754,434. This remaining fund balance is appropriated to an emergency reserve line item within the Road and Bridge budget.

Total revenues for 2016 for the Law Enforcement Sales Tax Fund are projected to be \$7,322,700 with transfers in of \$3,520,090. Expenditures are projected at \$11,992,415. \$1,149,625 of beginning fund balance will be used to offset the current year's expenditures. The 2016 ending fund balance is projected to be \$2,127,528 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 completed in 2008. The remaining \$11,245,000 was used for converting County gravel roads to hard surface.
- 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
	<u>39,230,000</u>		<u>14,515,093.48</u>	<u>53,745,093.48</u>	<u>53,745,093.48</u>

Current and Future Debt Plans

With the exception of the "Pave the County" program which began in 2007 and funded with certificates of participation, 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. This eliminates the need for financing infrastructure-related improvement projects.

With the construction of a new administration building, judicial center, and the renovation of the historic courthouse beginning in 2005, the County does not foresee any additional debt for facility-related projects in the near future.

For several years, there has been discussion of the crowding conditions in the jail and the need for a jail expansion. In response, the County has adopted a pretrial release plan for the jail inmates. This plan is expected to ease the crowding conditions and postpone debt in relation to a costly jail expansion.

In September, 2012, the County refunded the certificates of participation in an effort to reduce the interest rate and lower the annual payments. Since there is no revenue stream exclusively dedicated to cover the cost of the 2012 series of certificates of participation, the County relies on sales tax revenue and fund reserves for the debt service payments as follows:

Certificate of participation debt service payments for the 2008 HVAC update at the Sheriff's department are being made from the Sheriff's capital improvement fund. Interest earned is the only source of revenue for this fund. As yearly interest and principal payments are made, the fund balance is declining. This results in less funds being available for a future jail expansion.

Certificate of participation debt service payments are also being paid from the building fund. Interest earned and \$70,000 yearly payments from the law library are the only source of revenue for this fund. As yearly debt service payments are made, the balance in this fund is declining and will not sustain the scheduled remaining payments through 2032. In the future, the County will need to find a different source of revenue for the building fund's share of the payments.

Certificate of participation debt service payments are also being made from the general fund and the road and bridge fund. When sales tax revenue declines, this adds stress to these funds and limits revenue available for other services.

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>1,781,419,721</u>
Debt Limit – 10% of Total Assessed Valuation	\$ <u>178,141,972</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>178,141,972</u>

Conclusion and Acknowledgements

In conclusion, the 2016 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

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.

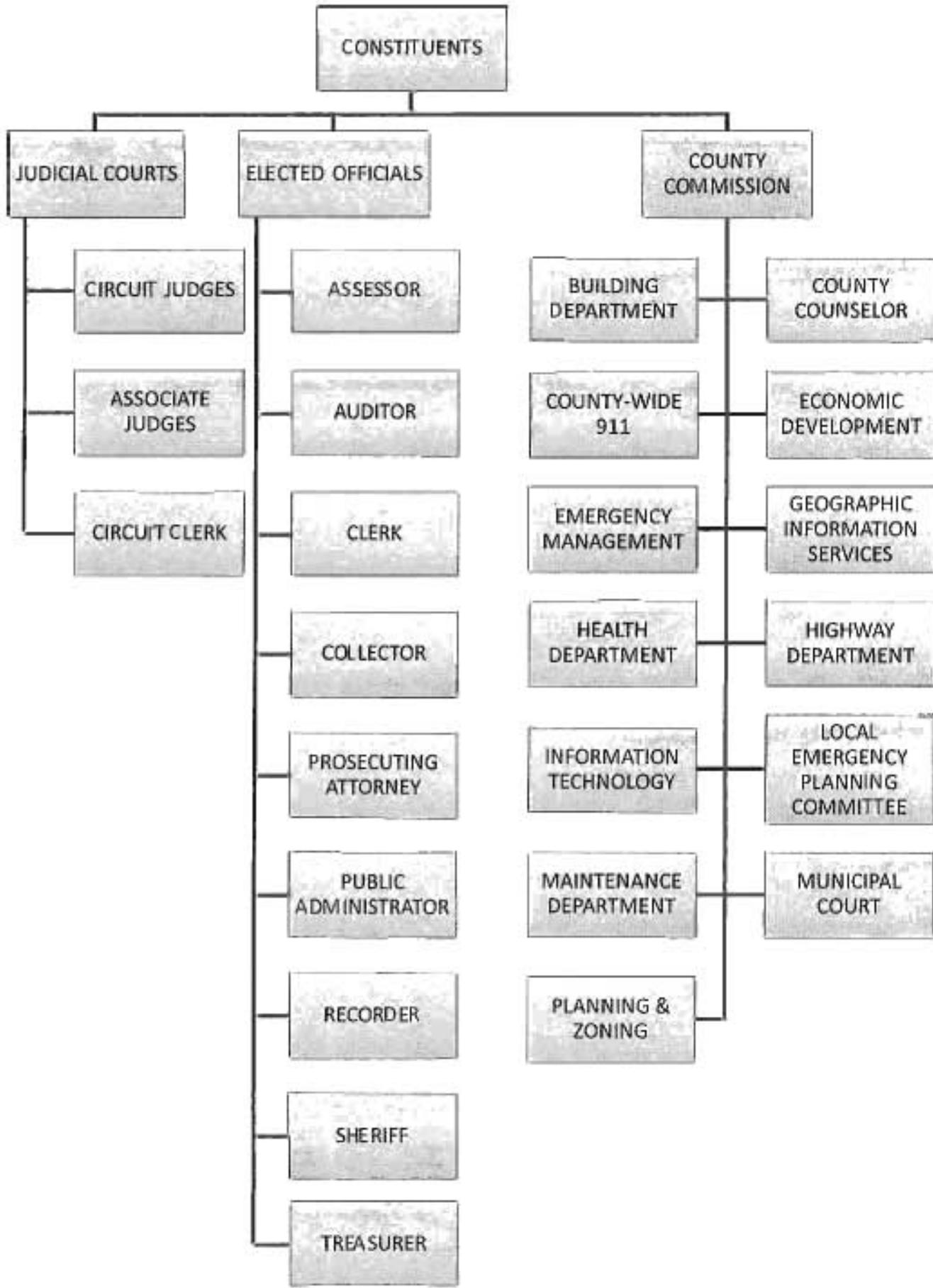
Occupied by succeeding cultures of indigenous peoples, this area was populated by the historic Osage tribe at the time of European encounter. The region was first settled by Europeans during the rule of the Spanish Empire. The Spanish log fort San Juan del Misuri (1796-1803) was built in present-day 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, 2016</u>
Presiding Commissioner	John E. Griesheimer
First District Commissioner	Tim Brinker
Second District Commissioner	Jeff Maune
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



Franklin County

Missouri

Franklin County Government Center

400 East Locust Street
Union, MO 63084

Commission Room 206
Presiding - John Griesheimer
First District - Tim Brinker
Second District - Jeff Maune
636-583-6538
commission@franklinmo.net

Assessor Room 105B
Tom Copeland
Real Property: 636-583-6348
realprop@franklinmo.net
Personal Property: 636-583-6346
perprop@franklinmo.net

Auditor Room 203
Tammy Vemmer
636-583-6350
auditor@franklinmo.net

County Counselor Room 208
Mark Vincent
636-584-6222
markvincent13@gmail.com

Collector Room 103
Linda Emmons
636-583-6353
Fax: 636-583-6398
collector@franklinmo.net

County Clerk Room 201
Debbie Door
Clerks Office
636-583-6355
clerk@franklinmo.net
Voter Registration
636-583-6364
Fax: 636-583-7324
vreg@franklinmo.net

IT - GIS - Addressing Room 004
Larry Silkes
636-583-6396
itdept@franklinmo.net

Building Department Room 006
Bill Placht
636-583-6384
bldgdept@franklinmo.net

Highway Department Room 003A
Ron Williams
636-583-6361
hwydept@franklinmo.net

Franklin County Government Center

(Continued)

Planning and Zoning Room 003B
Scottie Eagan
636-583-6369
planningandzoning@franklinmo.net

Recorder of Deeds Room 102
Jennifer Metcalf
636-583-6367
recorder@franklinmo.net

Treasurer Room 204
Debbie Holt
636-583-6311
treasurer@franklinmo.net

Franklin County Annex Building
120 S. Church Street
Union, MO 63084

Juvenile
Laura Sexton
636-583-1679
laura.sexton@courts.mo.gov

Emergency Management
Abe Cook
636-583-1679
fcema@franklinmo.net

Franklin County Courthouse
15 S. Church Street
Union, MO 63084

Prosecuting Attorney Room 200
Robert Parks
636-583-6370
prosecutor@franklinmo.net

Child Support Division Room 300
Sue Vogel
636-583-8010
Fax: 636-583-3341
unloncse@yhti.net

Public Administrator Room 110
Mary Jo Straatmann
636-583-7377

Public Defender 300 W. Main
Lisa Preddy
636-583-5197

Municipal Court Room 306
Judge Walter Murray
636-584-6286
municipalcourt@franklinmo.net

Franklin County Sheriff Department

1 Bruns Lane
Union, MO 63084

Sheriff
Gary Toelke
Main Line: 636-583-2560
For an emergency dial 911

Department of Health
15 S. Oak Street
Union, MO 63084

Director
Angle Hittson
636-583-7300
Fax: 636-583-7305

Franklin County Judicial Center
401 E. Main Street
Union, MO 63084

Circuit Court Clerk
Bill Miller
bill.miller@courts.mo.gov

Circuit Court Division 1
Judge Wood

Circuit Court Division 2
Judge Lamke

Circuit Court Division 5 - Probate
Judge Tobben

Associate Circuit Court Division 6
Judge Hoven

Associate Circuit Court Division 7
Judge Williams

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 were adopted through Commission Order 2012-200 and 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 adopted a purchasing and bidding policy through Commission Order 2015-236. The following is a summary:

- 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

- The fund balance is the equity of a fund. Oftentimes incorrectly referred to as “surplus.” Each fund begins each year with a positive or negative fund balance.
- 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.

Franklin County Law Enforcement Restitution Fund – This fund is used to account for the court-ordered restitution of up to \$300 for any offense with the exception of the charges of speeding, careless and imprudent driving, any charge of violating a traffic control signal or sign or any charge which is a class C misdemeanor or an infraction.

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.

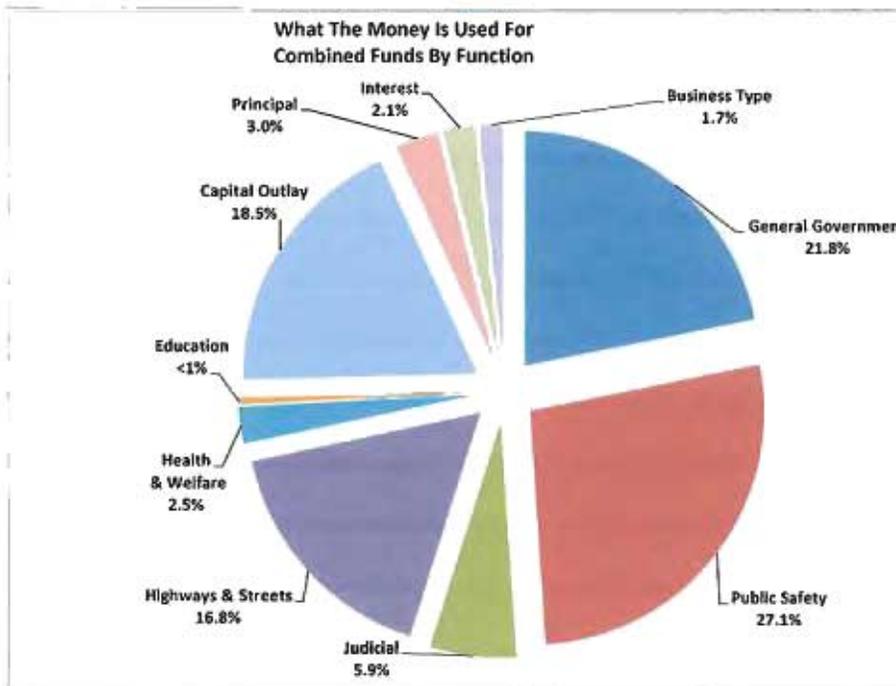
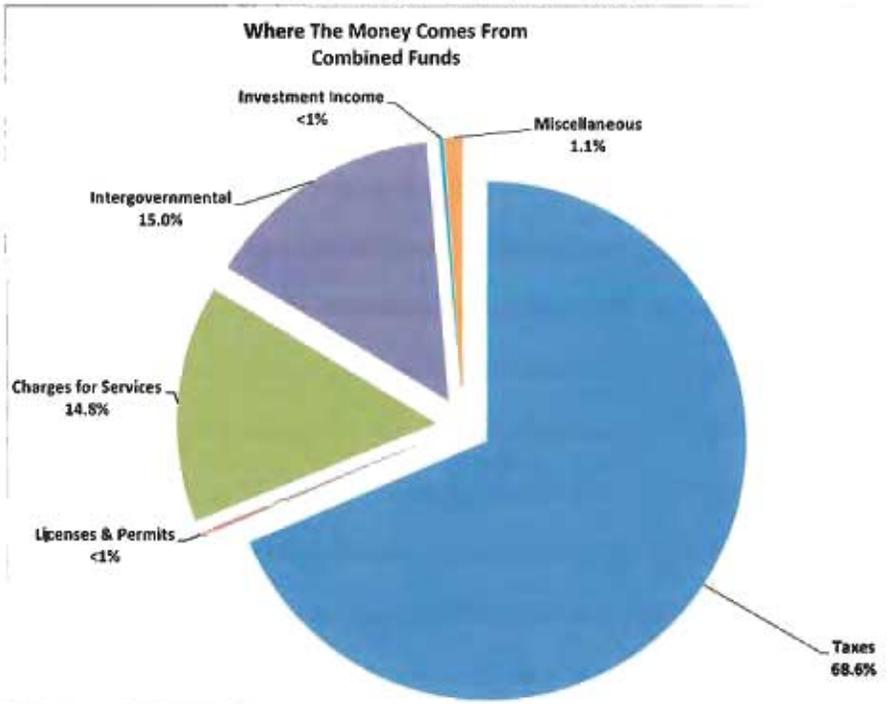
Basis of Accounting used for Budgeting Purposes – The primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide 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



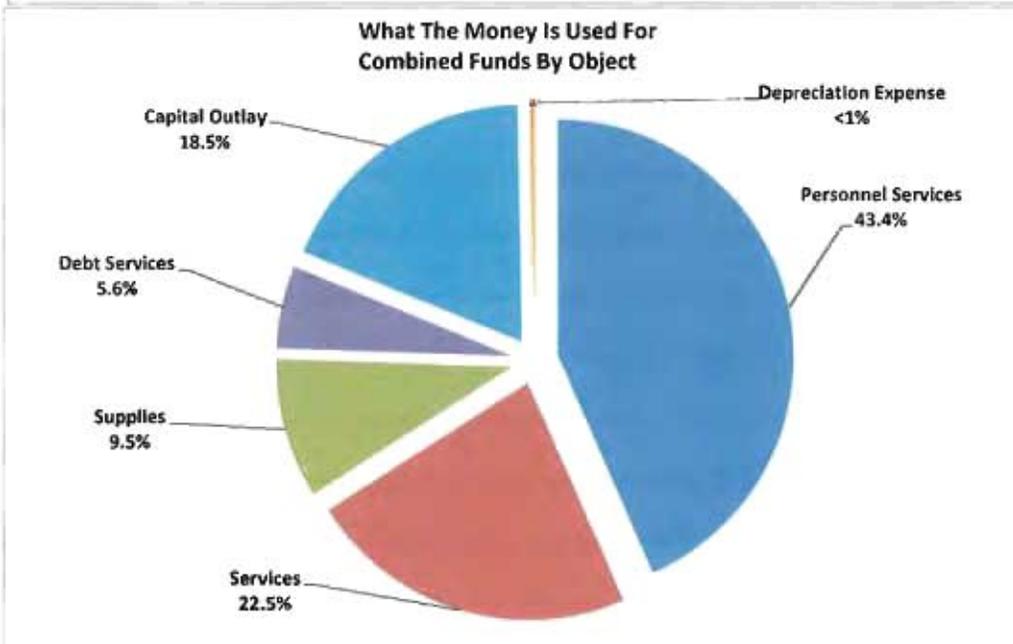
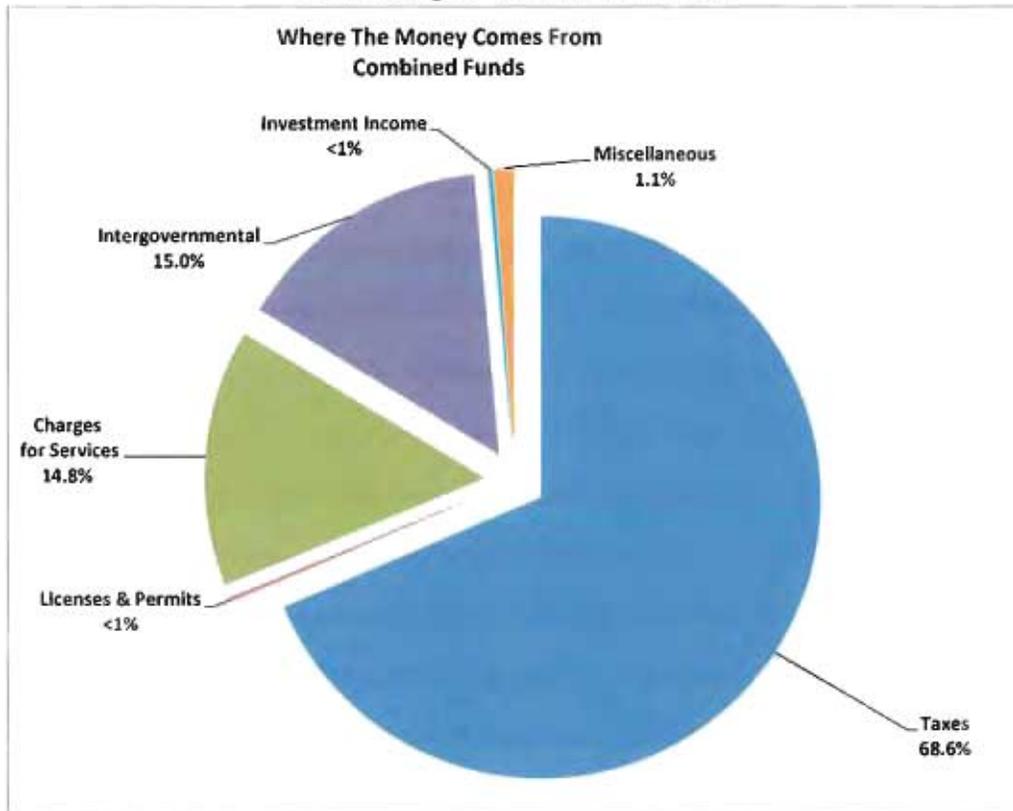
FINANCIAL SUMMARIES
2016 Budget - Combined Funds



Where The Money Comes From	
Taxes	\$ 25,749,525
Licenses & Permits	80,863
Charges for Services	5,543,252
Intergovernmental	5,630,679
Investment Income	93,438
Miscellaneous	426,795
	<u>\$ 37,524,552</u>

What The Money Is Used For	
General Government	\$10,464,150
Public Safety	13,004,359
Judicial	2,856,891
Highways & Streets	8,074,816
Health & Welfare	1,197,564
Education	195,047
Capital Outlay	8,898,784
Principal	1,440,000
Interest	1,054,736
Business Type	800,623
	<u>\$47,986,970</u>

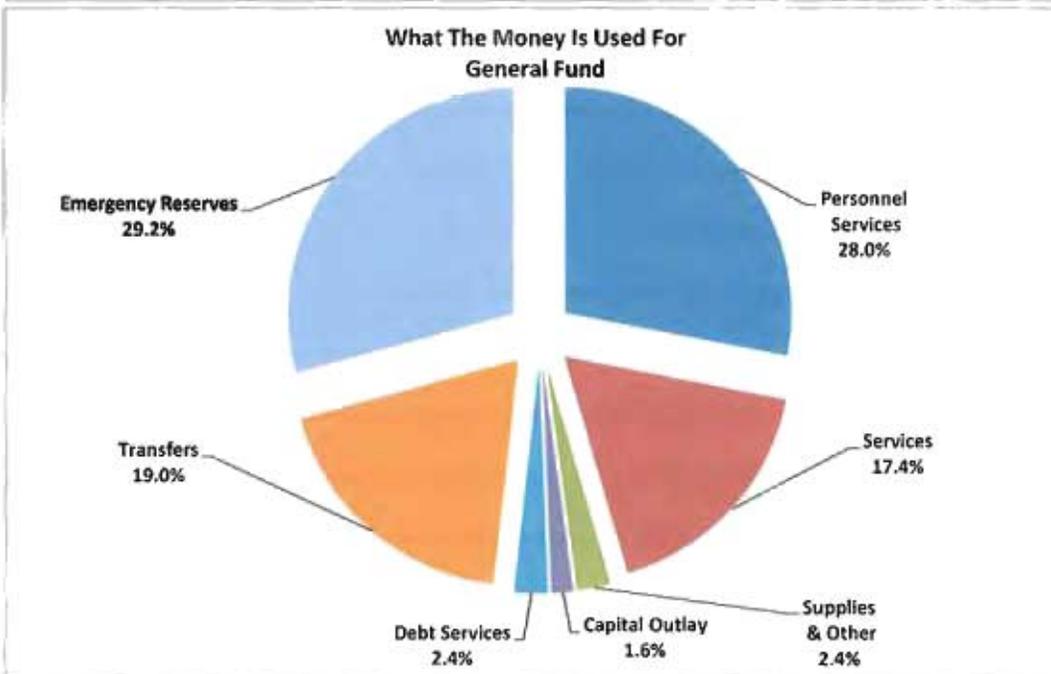
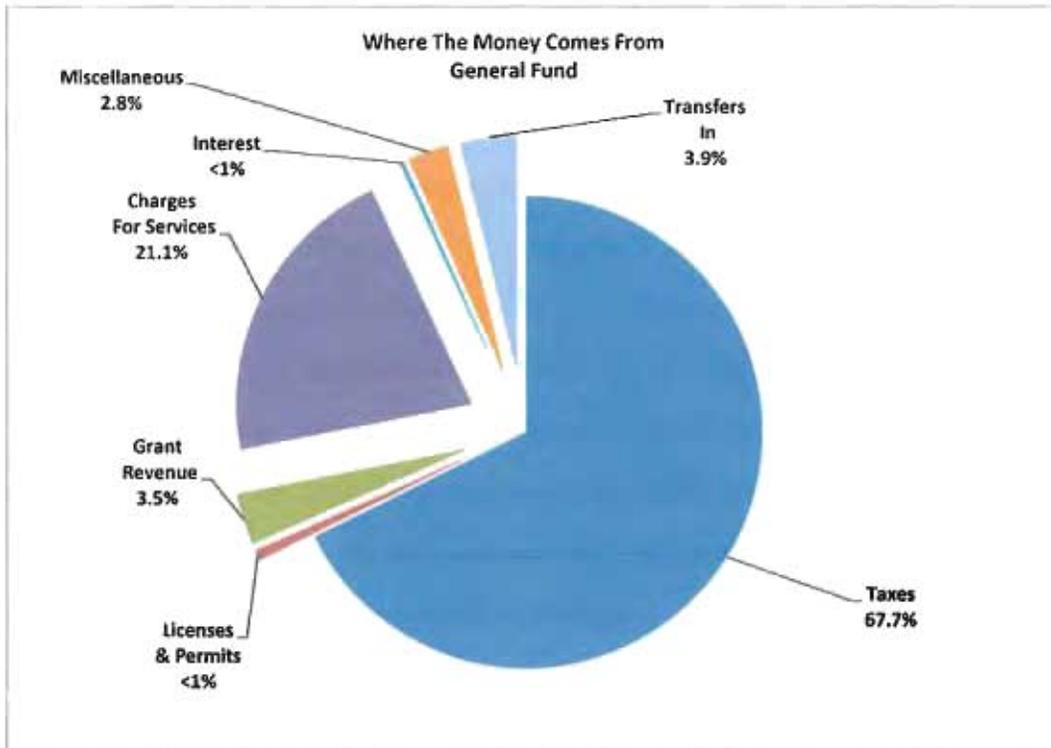
FINANCIAL SUMMARIES 2016 Budget - Combined Funds



Where The Money Comes From	
Taxes	\$ 25,749,525
Licenses & Permits	80,863
Charges for Services	5,543,252
Intergovernmental	5,630,679
Investment Income	93,438
Miscellaneous	426,795
	<u>\$ 37,524,552</u>

What The Money Is Used For	
Personnel Services	\$20,834,302
Services	10,840,033
Supplies	4,572,892
Debt Services	2,712,516
Capital Outlay	8,898,784
Depreciation Expense	128,443
	<u>\$ 47,986,970</u>

FINANCIAL SUMMARIES
2016 Budget - General Fund (Major Fund)



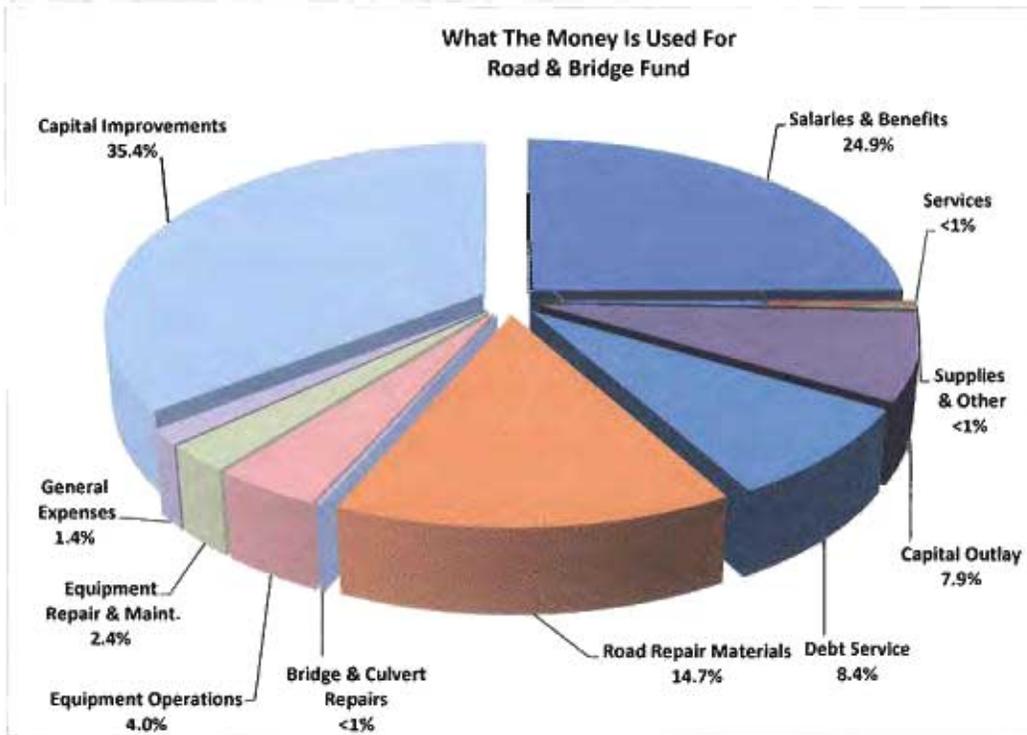
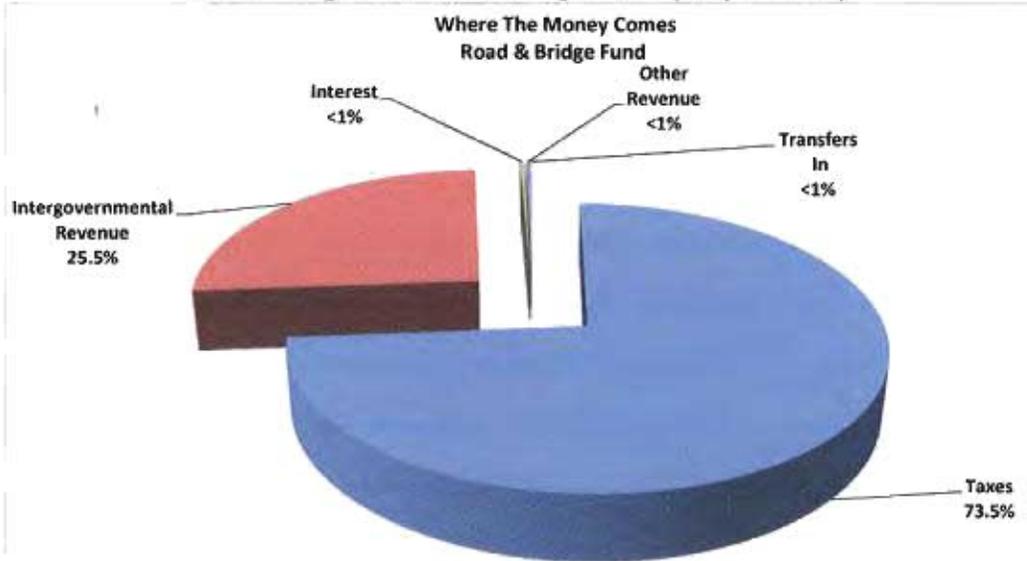
Where The Money Comes From

Taxes	\$8,116,661
Licenses & Permits	80,863
Grant Revenue	422,070
Charges for Services	2,526,920
Interest	34,675
Miscellaneous	337,995
Transfers In	465,623
	<u>\$11,984,807</u>

What The Money Is Used For

Personnel Services	\$ 5,318,461
Services	3,294,366
Supplies & Other	456,291
Capital Outlay	293,850
Debt Services	449,100
Transfers	3,605,000
Emergency Reserves	5,541,262
	<u>\$ 18,958,330</u>

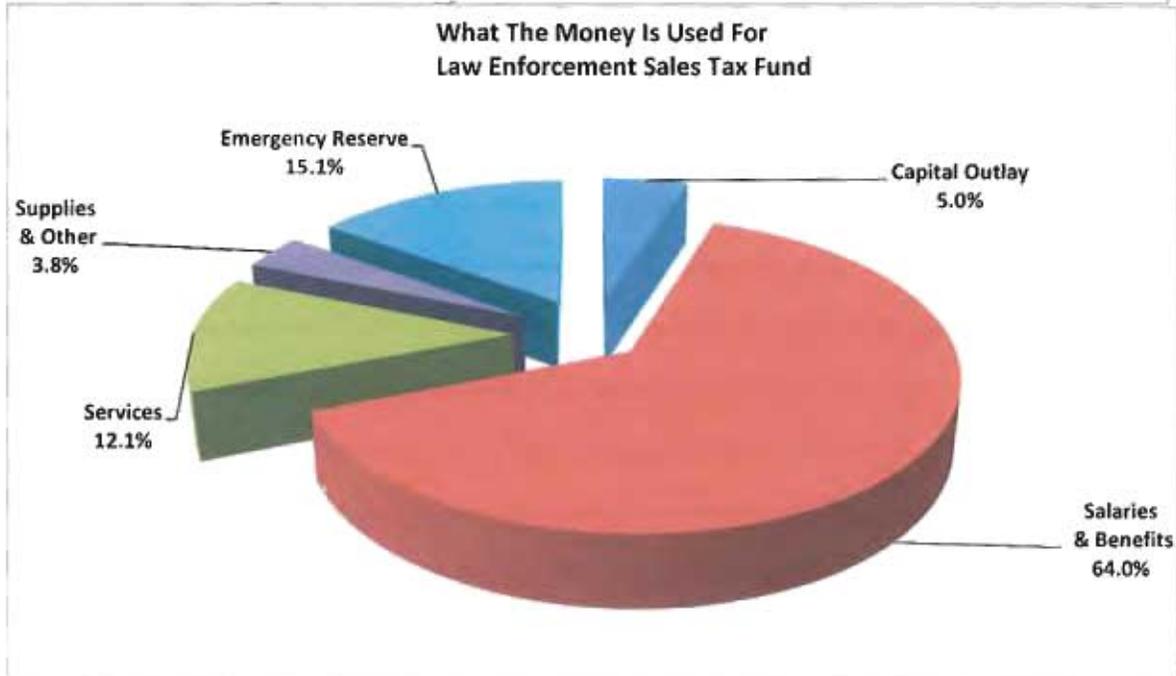
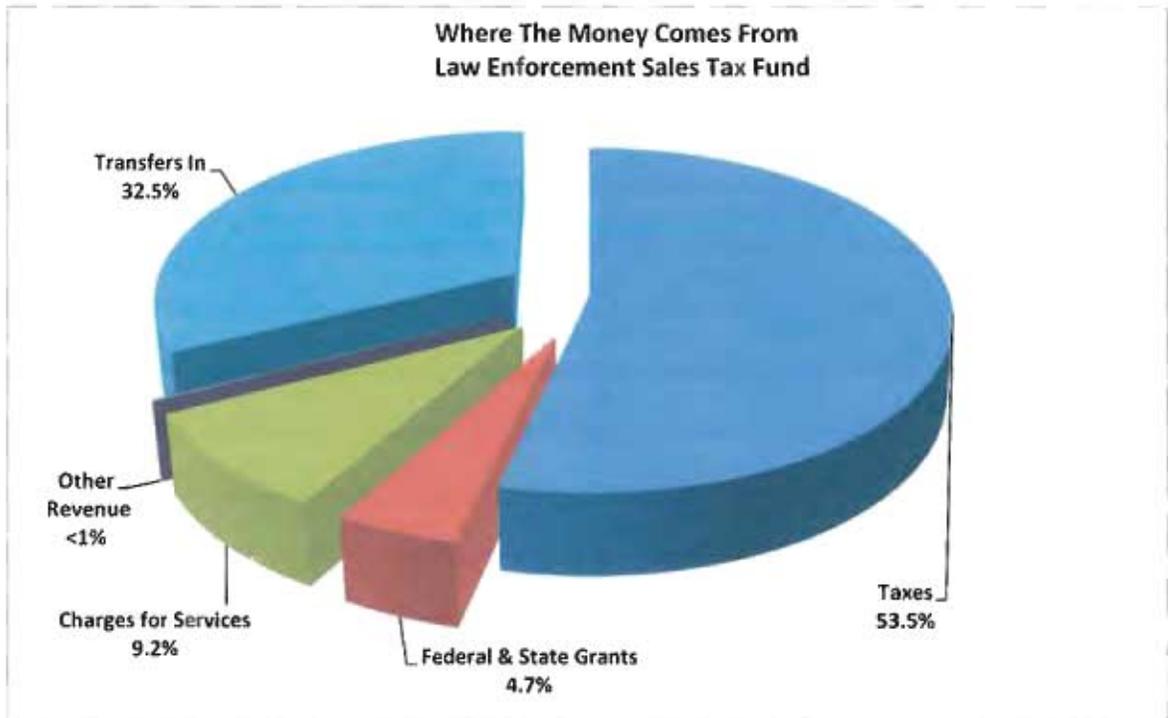
FINANCIAL SUMMARIES
2016 Budget - Road & Bridge Fund (Major Fund)



Where The Money Comes From	
Taxes	\$ 10,427,864
Intergovernmental	3,612,000
Interest	44,000
Other Revenue	50,000
Transfers In	5,000
	<u>\$ 14,138,864</u>

What The Money Is Used For	
Salaries & Benefits	\$ 4,160,286
Services	75,580
Supplies & Other	40,450
Capital Outlay	1,314,250
Debt Service	1,396,996
Road Repair Materials	2,454,500
Bridge & Culvert Repairs	35,000
Equipment Operations	665,000
Equipment Repair & Maint.	410,000
General Expenses	234,000
Capital Improvements	<u>5,920,000</u>
	<u>\$ 16,706,062</u>

FINANCIAL SUMMARIES
2016 Budget - Law Enforcement Sales Tax Fund (Major Fund)



Where The Money Comes From

Taxes	\$ 5,800,000
Federal & State Grants	510,100
Charges For Services	993,300
Federal & State Grants	19,300
Transfers In	3,520,090
	<u>\$ 10,842,790</u>

What The Money Is Used For

Capital Outlay	\$ 712,100
Salaries & Benefits	9,035,815
Services	1,714,200
Supplies & Other	530,300
Emergency Reserve	2,127,528
	<u>\$ 14,119,943</u>

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
	Budgeted	Budgeted								
Property Taxes (All Types)										
General Fund	2,442,521	2,924,852	2,915,688	2,880,967	2,724,432	2,822,085	2,813,620	2,186,811	2,449,275	2,326,737
Road and Bridge Fund	2,562,514	2,636,989	2,624,161	2,551,613	2,481,828	2,495,267	2,499,510	2,695,760	2,242,245	2,267,390
Total Property Taxes Revenues	\$ 5,005,035	\$ 5,561,841	\$ 5,539,849	\$ 5,432,580	\$ 5,206,260	\$ 5,317,352	\$ 5,313,130	\$ 4,882,571	\$ 4,691,520	\$ 4,594,127
Sales and Use Tax										
General Fund	5,800,000	5,500,000	5,620,527	5,211,620	5,098,666	4,993,841	4,964,148	4,896,273	5,154,267	5,451,742
Road and Bridge Fund	5,800,000	5,500,000	5,751,766	5,321,450	5,215,873	5,097,397	5,034,408	4,973,042	5,276,727	5,451,699
Law enforcement sales tax	5,800,000	5,500,000	5,735,603	5,292,330	5,202,611	5,084,434	5,020,499	4,956,172	5,278,715	3,336,918
Total Sales Taxes Revenues	\$ 17,400,000	\$ 16,500,000	\$ 17,107,896	\$ 15,825,400	\$ 15,517,150	\$ 15,175,672	\$ 15,019,055	\$ 14,825,487	\$ 15,709,709	\$ 14,240,359

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
2016	Budgeted	\$	25,749,525	\$ 80,863	\$ 5,543,252	\$ 5,630,679	\$ 93,438	\$ 426,795	\$ 37,524,552
2015	Budgeted		25,334,241	78,200	4,919,832	4,098,275	96,908	562,750	35,090,206
2014			25,827,516	80,566	5,436,377	2,044,544	96,300	835,147	34,320,450
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

**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
2016 - Budgeted	\$ 10,464,150	\$ 13,281,336	\$ 2,856,891	\$ 8,074,816	\$ 920,587	\$ 195,047	\$ 8,898,784	\$ 1,440,000	\$ 1,054,736	-	-	\$ 47,186,347	\$ 800,623	\$ 47,986,970
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	5,794,672	10,473,541	2,392,065	7,782,919	978,324	181,123	2,360,928	1,747,077	1,100,235	-	-	32,810,884	550,643	33,361,527
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

FUND STATEMENTS



**FRANKLIN COUNTY, MISSOURI
COMBINED FUNDS
STATEMENT OF PROJECTED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
2016 - 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	6,973,523	6,321,632	3,277,153	1,535,628	3,231,829	3,013,481	748,587	460,108	22,352	39,994	152,232	25,280
Projected Revenues	11,519,184	14,133,864	7,322,700	1,700	73,600	3,200	878,358	174,005	41,320	27,000	36,112	74,750
Operating Expenditures	(9,812,068)	(16,706,062)	(11,992,415)	(74,940)	(574,800)	(3,016,681)	(1,026,945)	(451,128)	(60,000)	(100,700)	(90,289)	(50,000)
Difference: Revenue to Expenditures	1,707,116	(2,572,198)	(4,669,715)	(73,240)	(501,200)	(3,013,481)	(148,587)	(277,123)	(18,680)	(73,700)	(54,177)	24,750
Interfund Transfers In (Out)												
Transfers In	465,623	5,000	3,520,090	0	0	0	0	0	0	50,000	0	0
Transfers Out	(3,605,000)	0	0	0	0	0	0	0	0	0	0	0
Net Transfers In (Out)	(3,139,377)	5,000	3,520,090	0	0	0	0	0	0	50,000	0	0
Ending Fund Balance	5,541,262	3,754,434	2,127,528	1,462,388	2,730,629	0	599,999	182,985	3,672	16,294	98,055	50,030
Percent Change in Fund Balance	-20.54%	-40.61%	-35.08%	-4.77%	-15.51%	-100.00%	-19.85%	-60.23%	-83.57%	-59.26%	-35.59%	97.90%
Dollar Change in Fund Balance	(1,432,260)	(2,567,198)	(1,149,625)	(73,240)	(501,200)	(3,013,481)	(148,587)	(277,123)	(18,680)	(23,700)	(54,177)	24,750

FRANKLIN COUNTY, MISSOURI
 COMBINED FUNDS
 STATEMENT OF PROJECTED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
 2016 - 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	Franklin County Law Enforcement Restitution Fund	Total Governmental Funds
Beginning Fund Balance - estimated	77,854	571,632	1,799	65,134	18	172,806	6,721	68,264	433,852	259,653	0	27,459,532
Projected Revenues	200,350	833,482	5,015	38,488	3,330	60,150	11,825	473,250	300,200	877,069	50,050	37,139,002
Operating Expenditures	(194,800)	(1,255,542)	(6,814)	(75,000)	(3,348)	(190,000)	(2,000)	(170,001)	(369,238)	(913,577)	(50,000)	(47,186,347)
Difference: Revenue to Expenditures	5,550	(422,060)	(1,799)	(36,512)	(18)	(129,850)	9,825	303,249	(69,038)	(36,508)	50	(10,047,345)
Interfund Transfers In (Out)												
Transfers In	0	0	0	0	0	0	0	0	0	0	0	4,040,713
Transfers Out	(80,000)	0	0	(4,200)	0	(30,000)	(10,000)	(361,513)	0	0	0	(4,090,713)
Net Transfers In (Out)	(80,000)	0	0	(4,200)	0	(30,000)	(10,000)	(361,513)	0	0	0	(50,000)
Ending Fund Balance	3,404	149,572	0	24,422	0	12,956	6,546	10,000	364,814	223,145	50	17,362,187
Percent Change in Fund Balance	-95.63%	-73.83%	-100.00%	-62.50%	-100.00%	-92.50%	-2.60%	-85.35%	-15.91%	-14.06%	0	-36.77%
Dollar Change in Fund Balance	(74,450)	(422,061)	(1,799)	(40,712)	(18)	(159,850)	(175)	(58,264)	(69,038)	(36,508)	50	(10,097,345)

FRANKLIN COUNTY, MISSOURI
 COMBINED FUNDS
 STATEMENT OF PROJECTED REVENUES, APPROPRIATIONS AND CHANGES IN ESTIMATED FUND BALANCES
 2016 - ALL FUNDS

	<u>Enterprise Fund</u> Brush Creek Sewer	<u>Grand Total</u>
Beginning Fund Balance - estimated	2,525,771	29,985,303
Projected Revenues	435,550	37,574,552
Operating Expenditures	(800,623)	(47,986,970)
Difference: Revenue to Expenditures	(365,073)	(10,412,418)
Interfund Transfers In (Out)		
Transfers In	50,000	4,090,713
Transfers Out		(4,090,713)
Net Transfers In (Out)	<u>50,000</u>	<u>0</u>
Ending Fund Balance	2,210,698	19,572,885
Percent Change in Fund Balance	-12.47%	-34.73%
Dollar Change in Fund Balance	(315,073)	(10,412,418)

The chart above depicts the estimated budgeted fund balance at January 1, 2016, the budgeted revenues and expenditures for FY 2016 and the projected ending fund balance at December 31, 2016.

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 \$1,707,116. However, net transfers in/out were (\$3,139,377). Therefore, the transfers out have resulted in the decrease in fund balance.

Road and Bridge Fund:

Projected expenditures exceed projected revenues by \$2,622,198 resulting in the need to use beginning fund balance. The 2016 budget includes the following major increases in spending over the 2015 budget : \$2,110,000 increase in federal bridge projects, \$214,500 increase in road repair materials, and \$323,500 increase in capital outlay.

Law Enforcement Sales Tax Trust:

Projected operating expenses exceed projected revenue by \$4,669,715. This is offset by transfers from the general fund of \$3,500,000 and the municipal court fund of \$20,090. This results in a decline in fund balance of \$1,149,625. 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.

Building Fund:

The \$501,200 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 \$3,016,681 budgeted for contractual services. This is budgeted for emergency purposes.

Assessment Fund:

Expenditures are projected to be \$148,587 over revenue for 2016. This results in the need to use beginning fund balance and a decline in ending fund balance.

Community Development Fund:

The decline in fund balance is due mainly to the \$280,000 budgeted for loans granted.

Law Enforcement Training Fund:

Projected revenue is budgeted at \$41,320 while training is budgeted at \$60,000, resulting in a decline in fund balance.

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:

Projected revenue is budgeted at \$36,112 while \$90,289 is budgeted for expenditures, resulting in a decline in fund balance.

HAVA Services Fund

Revenue is estimated at \$74,750, while expenditures for office equipment are budgeted at \$50,000, resulting in an increase fund balance.

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.

Sheriff's Revolving Fund:

Expenditures are budgeted to exceed revenue by \$69,038 in 2016. This is mainly due to \$272,594 being budgeted for equipment purchases.

County Wide 911 Fund:

Expenditures are projected to exceed revenue by \$422,060 for the 2016 budget year. As the telephone tax on landlines continues to decline and the cost of operations increases, the fund balance will continue to decline.

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 \$36,512, thus resulting in the need to use beginning fund balance. \$45,000 has been budgeted for supplies /other expenses. \$4,200 is to be transferred to the general fund.

Domestic Violence Fund:

The decline in fund balance is due to all estimated available funds being appropriated to be dispersed to local shelters for victims of domestic violence.

Health Department Fund:

For the 2016 budget year, expenditures are projected to exceed revenue by \$36,508. While the majority of expenditures are covered by grants, this along with revenue generated from fees, is not enough to cover all operating expenditures.

Records Preservation Fund:

The projected expenditures exceed projected revenues by \$129,850. \$121,000 has been appropriated for services and \$69,000 has been appropriated for capital outlay. \$30,000 is budgeted to be transferred to the General Fund.

Municipal Court Fund:

The decline in fund balance is the result of the \$341,423 transfer out to the General Fund and the \$20,090 transfer out to the Law Enforcement Sales Tax Trust Fund.

Brush Creek

Projected revenue is \$435,550 while estimated expenses are \$800,623, resulting in a loss before transfers of \$365,073. \$50,000 is budgeted to be transferred in from the General Fund. This results in a decline in fund balance of \$315,073.

CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES - GOVERNMENTAL FUNDS

	2014 Actual	2015 Budget	2015 Estimated Budget	2016 Budget
Revenues				
Taxes	\$ 25,827,516	25,334,241	25,974,677	25,749,525
Licenses and Permits	80,566	78,200	80,863	80,863
Charges for Services	5,436,377	4,503,311	4,813,862	5,107,877
Intergovernmental	2,044,544	4,098,275	3,817,163	5,630,679
Investment Income	96,300	96,758	94,747	93,263
Miscellaneous	835,147	562,750	515,243	426,795
Total Revenues	34,320,450	34,673,535	35,296,555	37,089,002
Expenditures				
General Government	5,794,672	10,110,582	6,061,328	10,464,150
Public Safety	10,473,541	12,530,460	11,248,901	13,004,359
Judicial	2,392,065	2,784,449	2,667,962	2,856,891
Highways and Streets	7,782,919	7,663,488	6,857,515	8,074,816
Health and Welfare	978,324	1,216,644	929,366	1,197,564
Education	181,123	194,047	194,047	195,047
Capital Outlay	2,360,928	6,667,694	4,385,840	8,898,784
Debt Service:				
Principal	1,747,077	1,420,000	1,420,000	1,440,000
Interest	1,100,235	1,074,444	1,074,444	1,054,736
Total Expenditures	32,810,884	43,661,808	34,839,402	47,186,347
Revenue Over (Under) Expenditures	1,509,566	(8,988,273)	457,153	(10,097,345)
Other Financing Sources (Uses)				
Sale of Capital Assets	48,762	0	4,100	50,000
Issuance of Capital Lease	61,607	0	0	0
Transfers In	3,784,906	4,681,789	4,670,809	4,040,713
Transfers Out	(3,834,906)	(4,731,789)	(4,720,809)	(4,090,713)
Total Other Financing Sources (Uses)	60,369	(50,000)	(45,900)	0
Net Changes in Fund Balance	1,569,935	(9,038,273)	411,253	(10,097,345)
Fund Balance, January 1	25,478,344	27,048,279	27,048,279	27,459,532
Fund Balance, December 31	\$ 27,048,279	18,010,006	27,459,532	17,362,187

CONSOLIDATED SUMMARY OF REVENUES AND EXPENDITURES - ENTERPRISE FUND

	2014 Actual	2015 Budget	2015 Estimated Budget	2016 Budget
Revenues				
Charges for Services	\$ 407,065	\$ 416,521	\$ 416,521	\$ 435,375
Investment Income	155	150	185	175
Total Revenues	<u>407,220</u>	<u>416,671</u>	<u>416,706</u>	<u>435,550</u>
Expenditures				
Services	200,861	237,400	237,400	438,900
Supplies and Other	44,568	15,500	15,500	15,500
Debt Service:				
Principal	0	66,100	66,100	72,500
Interest	138,443	145,000	145,000	145,280
Depreciation Expense	128,443	128,443	128,443	128,443
Total Expenditures	<u>512,315</u>	<u>592,443</u>	<u>592,443</u>	<u>800,623</u>
Revenue Over (Under) Expenditures	(105,095)	(175,772)	(175,737)	(365,073)
Other Financing Sources (Uses)				
Transfers In	50,000	50,000	50,000	50,000
Transfers Out	0	0	0	0
Total Other Financing Sources (Uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
Net Changes in Fund Balance	(55,095)	(125,772)	(125,737)	(315,073)
Net Position, January	2,706,603	2,651,508	2,651,508	2,525,771
Net Position, December 31	<u>\$ 2,651,508</u>	<u>\$ 2,525,736</u>	<u>\$ 2,525,771</u>	<u>\$ 2,210,698</u>

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

	ESTIMATED FUND BALANCE JANUARY 1, 2016	PROJECTED REVENUE 2016	ESTIMATED FUNDS AVAILABLE 2016
GENERAL FUND	\$6,973,523	\$11,984,807	\$18,958,330
EMERGENCY FUND	3,013,481	3,200	3,016,681
ROAD & BRIDGE FUND	6,321,632	14,138,864	20,460,496
ASSESSMENT FUND	748,587	878,358	1,626,945
CAPITAL IMPROVEMENTS FUND (SHERIFF)	1,535,628	1,700	1,537,328
BUILDING FUND	3,231,829	73,600	3,305,429
COMMUNITY DEVELOPMENT FUND	460,108	174,005	634,113
HAVA ELECTION SERVICES FUND	25,280	74,760	100,030
COUNTY LAW ENFORCEMENT TRAINING FUND	22,352	41,320	63,672
FAMILY COURT FUND	39,994	77,000	116,994
FR. CNTY. LAW ENFORCEMENT RESTITUTION FUND	0	50,050	50,050
LAW ENFORCEMENT SALES TAX TRUST	3,277,153	10,842,790	14,119,943
INMATE SECURITY FUND	152,232	36,112	188,344
COLLECTOR'S TAX MAINTENANCE FUND	77,854	200,350	278,204
SHERIFF REVOLVING FUND	433,852	300,200	734,052
COUNTY WIDE 911 FUND	571,632	833,482	1,405,114
PROSECUTING ATTORNEY TRAINING	1,799	5,015	6,814
ELECTION SERVICES FUND	65,134	38,488	103,622
DOMESTIC VIOLENCE FUND	18	3,330	3,348
HEALTH DEPARTMENT FUND	259,653	877,069	1,136,722
RECORDS PRESERVATION FUND	172,806	60,150	232,956
PROSECUTING ATTN. ADMIN. HANDLING COST FUND	6,721	11,825	18,546
MUNICIPAL COURT	68,264	473,250	541,514
BRUSH CREEK SEWER FUND	2,525,771	485,550	3,011,321
TRANSFERS BETWEEN FUNDS	0	(4,090,713)	(4,090,713)
	<u>\$29,985,303</u>	<u>\$37,574,552</u>	<u>\$67,559,854</u>

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

	APPROPRIATED REGULAR OPERATIONS 2016	APPROPRIATED EMERGENCY RESERVE 2016	TOTAL APPROPRIATIONS 2016
GENERAL FUND	\$13,417,068	\$5,541,282	\$18,958,330
EMERGENCY FUND	3,016,681	0	3,016,681
ROAD & BRIDGE FUND	16,706,062	3,754,434	20,460,496
ASSESSMENT FUND	1,026,945	0	1,026,946
CAPITAL IMPROVEMENTS FUND (SHERIFF)	74,940	0	74,940
BUILDING FUND	574,800	0	574,800
COMMUNITY DEVELOPMENT FUND	451,128	0	451,128
HAVA ELECTION SERVICES FUND	50,000	0	50,000
LAW ENFORCEMENT TRAINING FUND	60,000	0	60,000
FAMILY COURT FUND	100,700	0	100,700
FR. CNTY. LAW ENFORCEMENT RESTITUTION FUND	50,000	0	50,000
LAW ENFORCEMENT SALES TAX TRUST	11,992,415	2,127,528	14,119,943
INMATE SECURITY FUND	90,289	0	90,289
COLLECTOR'S TAX MAINTENANCE FUND	274,800	0	274,800
SHERIFF REVOLVING FUND	369,238	0	369,238
COUNTY WIDE 911	1,255,542	0	1,255,542
PROSECUTING ATTORNEY TRAINING	6,814	0	6,814
ELECTION SERVICES FUND	79,200	0	79,200
DOMESTIC VIOLENCE FUND	3,348	0	3,348
HEALTH DEPARTMENT FUND	913,577	0	913,577
RECORDS PRESERVATION FUND	220,000	0	220,000
PROSECUTING ATTNY. ADMIN. HANDLING COST FUND	12,000	0	12,000
MUNICIPAL COURT FUND	531,514	0	531,514
BRUSH CREEK SEWER FUND	800,623	0	800,623
TRANSFERS BETWEEN FUNDS	(4,090,713)	0	(4,090,713)
	<u>\$47,986,970</u>	<u>\$11,423,225</u>	<u>\$59,410,195</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	50,000
GENERAL FUND TO ASSESSMENT	0
PA BAD CHECK FUND TO GENERAL FUND	10,000
ELECTION SERVICES TO GENERAL FUND	4,200
COLLECTOR'S TAX MAINTENANCE FUND TO GENERAL FUND	80,000
RECORDS PRESERVATION FUND TO GENERAL FUND	30,000
GENERAL FUND TO ROAD AND BRIDGE FUND	5,000
GENERAL FUND TO HEALTH DEPARTMENT FUND	0
GENERAL FUND TO BRUSH CREEK	50,000
GENERAL FUND TO COUNTY 911	0
COUNTY 911 TO GENERAL FUND	0
MUNICIPAL COURT FUND TO LAW ENFORCEMENT FUND	20,090
MUNICIPAL COURT FUND TO GENERAL FUND	341,423
TOTAL FUNDS TRANSFERRED	<u>\$4,090,713</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. The County has experienced lower maintenance and utility costs 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 2016 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
2016

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
100 - General Fund	County Commission	Office Equipment
100 - General Fund	Treasurer	Printer/Copier
100 - General Fund	Auditor	Replacement of Tower and/or Copier
100 - General Fund	Circuit Court	Copiers, Fax Machines, Printers, Security Equipment, Cameras, X-ray Machines, Metal Detectors, etc.
100 - General Fund	Drug Court	Scanner
100 - General Fund	Circuit Clerk	(20) HP LA 2306X Monitors (2) Fujitsu FI 7160 FTR Gold System Computer Workstation to Support FTR (5) Laser Jet Pro 401 Printers Polycom Video Conferencing Equipment Other Equipment As Needed
100 - General Fund	Child Support	Various Office Equipment
100 - General Fund	Juvenile Office	Chairs Laptop Office Equipment Upgrades
100 - General Fund	Public Administrator	Tower with Software Monitor with Keyboard and Mouse File Cabinet

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

IMPACT ON CURRENT BUDGET	IMPACT ON FUTURE BUDGETS
\$ 1,000	Impact may consist of maintenance agreement, approximately \$500 annually.
\$ 1,000	Impact may consist of maintenance agreement, approximately \$600 annually.
\$ 2,000	Impact may consist of maintenance agreement on copier, approximately \$600 yearly.
\$ 77,400	Impact may consist of maintenance agreements and other repair. The annual security equipment maintenance agreement is estimated at \$5,000.
\$ 900	There is minimal to no impact on future budgets expected, less than \$100 yearly.
\$ 3,520	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,690	There is minimal to no impact on future budgets expected, less than \$100 yearly.
8,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,800	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,500	There is minimal to no impact on future budgets expected, less than \$100 yearly.
7,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
11,490	Impact on future budgets is unknown.
<u>\$ 35,000</u>	
\$ 850	There is minimal to no impact on future budgets expected, less than \$100 yearly.
\$ 2,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,500	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,500	There is minimal to no impact on future budgets expected, less than \$100 yearly.
<u>\$ 5,000</u>	
\$ 956	There is minimal to no impact on future budgets expected, less than \$100 yearly.
344	There is minimal to no impact on future budgets expected, less than \$100 yearly.
400	There is minimal to no impact on future budgets expected, less than \$100 yearly.
<u>\$ 1,700</u>	

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
100 - General Fund	Recorder of Deeds	Receipt Printers Scanner
100 - General Fund	Building Department	New 1/2 ton 4X4 pick up work truck Office Equipment
100 - General Fund	Voter Registration & Electons	Other Equipment
100 - General Fund	Planning & Zoning	4 Wheel Drive Vehicle
100 - General Fund	Emergency Management	Computer, Printer, Copier, Fax, Phone Radios, Antennas, Lights, Etc. SUV
100 - General Fund	Local Emergency Planning	Broken Equipment Replacement As Needed
100 - General Fund	Information Technology	Transceivers Phone Controller/Software
100 - General Fund	Geographical Information Systems	Various Other Equipment Various Office Equipment
100 - General Fund	Maintenance	Vacuum Cleaners Lawn Equipment Small Lift Floor Equipment

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

IMPACT ON CURRENT BUDGET	IMPACT ON FUTURE BUDGETS
\$ 1,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
<u>\$ 2,000</u>	
\$ 30,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
1,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
<u>\$ 31,000</u>	
\$ 2,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
\$ 19,500	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
\$ 2,500	There is minimal to no impact on future budgets expected, less than \$100 yearly.
7,500	There is minimal to no impact on future budgets expected, less than \$100 yearly.
55,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
<u>\$ 65,000</u>	
\$ 5,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
\$ 3,000	There is minimal to no impact on future budgets expected.
28,000	There is minimal to no impact on future budgets expected.
<u>\$ 31,000</u>	
\$ 2,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,500	There is minimal to no impact on future budgets expected, less than \$100 yearly.
<u>\$ 3,500</u>	
\$ 2,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
3,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
4,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
<u>\$ 10,000</u>	

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
200 - Road & Bridge Fund	Road & Bridge Admin.	2-in-1 Tablet/Laptop Timble Unit
200 - Road & Bridge Fund	Road & Bridge Operations	Land Salt Storage Building Salt Brine Equipment 1/2 Ton Pick Up 3/4 Ton Pick Up with Utility Bed Distributor (2) Single Axle Dump Trucks 1 Ton Flat Bed Truck Brush Hog Tractor Highlift Dump Bed & Spreader Tandem Truck Salt Brine Spreader Chip Spreader Lease Payments (2) 2-in-1 Tablet/Laptop

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

IMPACT ON CURRENT BUDGET	IMPACT ON FUTURE BUDGETS
\$ 750	There is minimal to no impact on future budgets expected, less than \$100 yearly.
8,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
<u>\$ 8,750</u>	
\$ 51,000	There is minimal to no impact on future budgets expected.
50,000	Impact on future budgets will consist of maintenance and insurance.
12,500	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$200.
28,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
37,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
163,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
320,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$3,000.
96,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
95,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
170,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$500.
50,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$200.
170,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$2,200.
7,500	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be less than \$100.
54,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be approximately \$200.
1,500	There is minimal to no impact on future budgets expected, less than \$100 yearly.

FRANKLIN COUNTY, MISSOURI
 CAPITAL ASSET DETAIL
 BY FUND AND DEPARTMENT
 2016

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
200 - Road & Bridge Fund	Road & Bridge Operations	Hot Mix Overlays: Wieda Road North Commercial Road New Hope Church Road Weber Creek Road Massey Ford Road
		Consultant Fees: East Casco Road Intersection w/ Hwy. 185 Old Highway 100 As Needed Surveying or Design
		Federal Bridge Projects: Circle Drive; Railroad Overpass Replacement Bend Road; Bridge Replacement Shawnee Ford; Bridge Replacement
		Federal Bridge Consultant Fees: Circle Drive Hogan Road Bend Road Bridge Shawnee Ford Bridge Possom Hollow Bridge

FRANKLIN COUNTY, MISSOURI
 CAPITAL ASSET DETAIL
 BY FUND AND DEPARTMENT
 2016

IMPACT ON CURRENT BUDGET	IMPACT ON FUTURE BUDGETS
180,000	Impact on future budgets will consist of maintenance and repair expenses as the
110,000	hot mix overlay surfaces reach the end of their useful lives. In 2013, the County
60,000	spent \$1,750,428 on road repair materials. \$2,050,997 was spent in 2014 and
150,000	\$2,240,000 was budgeted for 2015. The 2016 budget amount is \$2,394,500 for road
225,000	repair materials. Similar amounts are expected for future budgets.
	There is no impact on future budgets expected.
25,000	
20,000	
15,000	
	Impact on budgets in the near future will consist of lower maintenance costs.
275,000	However, as the bridges age, increased cost of maintenance is expected. The
3,475,000	County spent \$20,564 on bridge and culvert repairs in 2013 and \$18,012 in 2014. The
350,000	budgeted amounts for 2015 and 2016 is \$35,000. Similar amounts are expected for
	future budgets.
	There is no impact on future budgets expected.
22,000	
5,000	
200,000	
88,000	
100,000	

FRANKLIN COUNTY, MISSOURI
 CAPITAL ASSET DETAIL
 BY FUND AND DEPARTMENT
 2016

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 include: City of Union - resurfacing and improvements to Old Highway 50 West 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 Washington Special Road District - New asphalt overlay Mealer Lane, widening storm water draining improvements City of Pacific - Concrete sidewalks, concrete curb and gutter, storm water improvements from Indian Trail south to Myers Farm Lane City of Union - Sidewalks along Old Highway 50 West City of New Haven - Olive Street .13 mile section

FRANKLIN COUNTY, MISSOURI
 CAPITAL ASSET DETAIL
 BY FUND AND DEPARTMENT
 2016

IMPACT ON CURRENT BUDGET	IMPACT ON FUTURE BUDGETS
450,000	In 2014, the County spent \$162,757 on this program. Impact on future budgets will vary depending upon which projects are completed within the allotted three-year time period. To provide for all potential project completions, \$460,000 was budgeted in 2015 and \$450,000 in 2016 for this program. Similar amounts are expected to be budgeted in the future.

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
200 - Road & Bridge Fund	Road & Bridge Operations	Franklin County Grant Program Continued: City of Washington - Replace Jefferson Street bridge and reconstruct the Jefferson and eighth street intersection City of Washington - Replace Jefferson City of Berger - 2" overlay on Rosalie Street from Walnut Street to Charlotte Street City of Gerald - Rebuild Cedar Street from West Springfield to Flottmann Road Miscellaneous Capital Projects as Needed County Bridge Projects: Evergreen Loop Large Culvert Replacement County Bridge Consultant Fees: Bridge Evaluations as Needed
300 -Assessment Fund	Assessor - Real Estate	Computer Monitors & Towers
550 - HAVA Services Fund	HAVA Services	Election Equipment
610 - Famil Services & Justice Fund	Juvenile Maintenance of Effort	Computer Equipment
615 - Franklin County Law Enforcement Restitution Fund	Sheriff/Prosecuting Attorney	Other Equipment
620 - Law Enforcement Sales Tax Fund	Sheriff	Vehicles (Dept. 385) Vehicles (Dept. 020, Grant) SLR Cameras for Road Cars Car Cages

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

IMPACT ON CURRENT BUDGET	IMPACT ON FUTURE BUDGETS
25,000	There is minimal to no impact on future budgets expected.
75,000	There is no impact on future budgets expected.
70,000	There is no impact on future budgets expected.
<u>\$ 7,225,500</u>	
\$ 10,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
\$ 50,000	The annual license for voting equipment is approximately \$13,000.
\$ 2,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
\$ 25,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
\$ 350,000	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be \$8,000.
52,750	Impact will consist of lower maintenance while under warranty. Annual insurance is estimated to be \$1,200.
6,000	Due to warranties, there is minimal to no impact on future budgets expected, less than \$100 yearly.
10,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
620 - Law Enforcement Sales Tax Fund	Sheriff	Light Bars
		Replace 4 Cameras in Bureau
		Flashlights
		Desk Top Computers
		Firewall - Hardware
		Computer Monitors
		Car Video Cameras
		Tasers
		Replacement Docking Stations, In-Car Computer
		Court Camera Upgrades
		2 Front Office Cameras
		10 Tactical Vests
		Truck Console SWAT Truck
		Transition 37 to 40 MM Gas Guns
		In-Car Computers
		Stop Sticks
		Office Equipment
630 - Collector's Tax Maintenance	Collector's Tax Maintenance	Technology Equipment/Office Equipment
635 - Sheriff Revolving Fund	Sheriff Revolving Fund	Equipment as Needed

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

IMPACT ON CURRENT BUDGET	IMPACT ON FUTURE BUDGETS
10,000	Due to warranties, there is minimal to no impact on future budgets expected, less than \$100 yearly.
8,000	Due to warranties, there is minimal to no impact on future budgets expected, less than \$100 yearly.
2,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
10,000	Due to warranties, there is minimal to no impact on future budgets expected, less than \$100 yearly.
7,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
4,000	While under warranty, there is minimal to no impact on future budgets expected. Out-of-warranty, faulty monitors are generally replaced.
43,000	While under warranty, there is little to no impact on future budgets expected. If feasible, out-of-warranty cameras are repaired. The cost of replacement in-car video camera systems is approximately \$5,700.
14,000	Replacement cartridges are approximately \$30 ea.
12,150	While under warranty, there is little to no impact expected on future budgets. Replacement docking stations for the in-car computers cost approximately \$1,100 each.
6,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
2,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
30,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
1,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
3,000	There is minimal to no impact on future budgets expected, less than \$100 yearly.
40,000	While under warranty, there is little to no impact on future budgets expected. If feasible, out-of-warranty computers are repaired. The approximate cost of replacement in-car computers is \$4,000 each.
1,200	There is minimal to no impact on future budgets expected, less than \$100 yearly.
100,000	Impact on future budgets is unknown, depends on type of equipment purchased.
<u>\$ 712,100</u>	
\$ 40,000	Impact on future budgets is unknown, depends on type of equipment purchased.
\$ 272,594	Impact on future budgets is unknown, depends on type of equipment purchased.

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

FUND	DEPARTMENT NAME	ASSET DESCRIPTION
640 - County-Wide 911 Fund	County-Wide 911 Addressing	Used Replacement Radio Repeater Equipment
		Miscellaneous Computer Equipment 2 Consoles
655 - Election Services Fund	Election Services	Office Equipment
665 - Health Department	Health	Running Board for Truck Glucose Meter Thermometers Printer
	WIC BT/CRI	Copier/Printer (2) Drum Fans, (2) Handheld Megaphones, Portable Projector Screen
670 - Records Preservation Fund	Records Preservation	Technology Equipment
TOTAL CAPITAL ASSETS ALL FUNDS		

FRANKLIN COUNTY, MISSOURI
CAPITAL ASSET DETAIL
BY FUND AND DEPARTMENT
2016

IMPACT ON CURRENT BUDGET	IMPACT ON FUTURE BUDGETS
\$ 75,000	Since this is used equipment, there are no warranties. Minor modifications will need to be made at an estimated cost of \$30,000. Annual maintenance could cost up to \$15,000. However, to buy this equipment new would cost the County \$250,000.
10,000	Impact on future budgets is unknown, depends on type of equipment purchased.
90,000	While under warranty, there is little to no impact on future budgets expected,
<u>\$ 175,000</u>	
\$ 10,000	Impact on future budgets is unknown, depends on type of equipment purchased.
\$ 400	There is minimal to no impact on future budgets expected, less than \$100 yearly.
250	There is minimal to no impact on future budgets expected, less than \$100 yearly.
350	There is minimal to no impact on future budgets expected, less than \$100 yearly.
500	There is minimal to no impact on future budgets expected, less than \$100 yearly.
2,500	Impact may consist of maintenance agreement, estimated less than \$500 annually.
990	There is minimal to no impact on future budgets expected, less than \$100 yearly.
<u>\$ 4,990</u>	
\$ 69,000	Impact on future budgets is unknown, depends on type of equipment purchased.
<u>\$ 8,898,784</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 Clerk
- 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

				2014	2015	2015	2016	
				Actual	Budget Revised	Estimated	Adopted Budget	
1			Fund Balance, January 1	\$6,563,513	\$6,408,716	\$7,808,849	\$6,973,523	
2								
3			Projected Revenues	11,820,139	11,900,701	11,565,565	11,519,184	
4								
5			Operating Expenditures	(8,062,382)	(9,516,121)	(8,748,117)	(9,812,068)	
6								
7			Revenues Over (Under) Expenditures	3,757,757	2,384,580	2,817,448	1,707,116	
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	615,344	537,226	527,226	465,623	
13			Transfers Out	(3,127,765)	(4,180,000)	(4,180,000)	(3,605,000)	
14			Net Transfers In (Out)	(2,512,421)	(3,642,774)	(3,652,774)	(3,139,377)	
15								
16			Fund Balance, December 31	\$7,808,849	\$5,150,522	\$6,973,523	\$5,541,262	
17								
18								
19								
20			Appropriated Regular Operations				\$13,417,068	
21			Appropriated Emergency Reserve				5,541,262	
22			Total Appropriations				\$18,958,330	
23								
24								
25								
26	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
27	100	000	411.100	Property Tax Current	2,543,515	2,459,484	2,037,153	2,037,153
28	100	000	411.200	Property Tax Delinquent	148,649	213,868	177,143	177,143
29	100	000	411.300	Contra Tax Credit	60	0	0	0
30	100	000	411.310	Contra Washington TIF -	6,264	5,700	6,140	6,140
31	100	000	411.320	Contra Phoenix 2 -	-131,239	-132,000	-132,000	-132,000
32	100	000	412.100	Financial Institution Tax	1,376	2,000	2,000	2,000
33	100	000	412.200	Private Railcar Tax	22,038	20,000	21,500	21,500
34	100	000	415.100	Surtax	42,399	40,000	40,000	40,000
35	100	000	416.100	Collectors Commission/Penalty	206,752	225,000	225,000	200,000
36	100	000	417.100	County Sales Tax	5,751,766	5,500,000	5,800,000	5,800,000
37	100	000	420.150	Conservation Commission	2,761	2,500	2,675	2,675
38	100	000	420.160	Forest Cropland	3,045	3,000	3,050	3,050
39			Total Taxes	8,597,386	8,339,552	8,182,661	8,157,661	
40								
41								
42	100	000	431.100	Liquor Licenses	72,493	70,000	72,833	72,833
43	100	000	432.100	Auctioneer Licenses	843	700	800	800
44	100	000	433.100	M & M Business Licenses	7,230	7,500	7,230	7,230
45			Total Licenses	80,566	78,200	80,863	80,863	

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2016

				2014	2016	2015	2016
Fund	Dept.	Account No.	Description	Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1	100	000	441.002 FEMA	49,985	65,000	0	65,000
2	100	000	441.100 LEPC (HMEP) Revenue	907	0	0	0
3	100	000	442.205 School Safety Director Reimburse.	0	111,069	111,069	96,000
4	100	000	443.101 Juvenile Diversion Grant	15,196	37,090	37,090	37,090
5	100	000	443.102 Reception Detention Revenue	2,146	0	0	0
6	100	000	443.153 Pros. Attny. Victim Asst. Grant	13,517	16,480	16,480	13,500
7	100	000	443.154 Pros. Attny. Violence Grant	36,631	46,350	46,350	36,600
8	100	000	443.500 MERC Training Grant Revenue	16,668	50,000	50,000	20,000
9	100	000	443.501 MERC Funding LEPC	14,098	61,020	61,020	50,000
10	100	000	443.810 Drug Court Fees Reimb.	0	5,000	0	0
11	100	000	443.812 State Election Grant Revenue	10,700	10,700	10,700	10,700
12	100	000	444.035 Courts Over/Under Revenue	77	0	20	0
13	100	000	444.040 Fines	53,878	50,000	40,000	40,000
14	100	000	444.050 Jury Fee Reimbursement	2,202	2,000	2,000	2,000
15	100	000	445.101 Juvenile Office Gas/Osage Reimb.	54,556	50,000	50,000	50,000
16	100	000	445.102 Juvenile Del. DYS & Other Reimb.	6,760	680	680	680
17	100	000	445.201 County Jury Fee Reimbursement	344	500	500	500
18	100	000	446.100 Public Defender Office Reimb.	9,050	0	0	0
19			Total Grant Revenue	286,715	505,889	425,909	422,070
20							
21							
22	100	000	451.100 County Clerk Fees	2,591	2,100	2,100	2,100
23	100	000	454.100 Collector's 1% Commission	1,140,380	1,110,000	1,110,000	1,125,000
24	100	000	454.101 Collector's Fees/Abstracts	62,427	64,500	64,500	65,000
25	100	000	455.075 Crime Victime 5% Comp. Rev.	1,214	500	1,200	1,200
26	100	000	458.200 Circuit Clerk Fees	1,253	1,402	1,402	1,402
27	100	000	459.200 Judicial Fees	57,686	65,000	53,301	58,630
28	100	000	461.200 Prosecuting Attorney Fees	89,040	100,000	80,205	88,400
29	100	000	461.201 Pros. Attny. Tax Collection Fees	2,562	10,000	10,000	2,500
30	100	000	462.200 Child Support IV-D Reimb.	167,986	175,608	175,608	172,108
31	100	000	462.700 Public Administrator Fees	45,691	45,000	77,000	50,480
32	100	000	467.400 Recorder of Deeds Fees	399,256	415,000	400,000	400,000
33	100	000	467.450 Recorder of Deeds Computer	48,422	55,000	59,000	59,000
34	100	000	468.400 Building Department Fees	323,175	300,000	300,000	305,000
35	100	000	469.500 Special Elections	67,365	102,000	94,400	94,400
36	100	000	469.600 Election Salary Reimbursement	12,961	8,700	10,432	13,000
37	100	000	470.500 Planning & Zoning Fees	36,557	35,000	35,000	36,000
38	100	000	470.600 P & Z Recording Fees	3,576	3,500	3,400	3,700
39	100	000	471.500 EMA Misc. Charges For Services	260	0	0	0
40	100	000	472.500 Information Technology Fees	24,422	22,000	25,000	25,000
41	100	000	473.500 Cities Payments For Tax Services	24,244	24,000	24,000	24,000
42			Total Fees/Services Revenue	2,511,068	2,539,310	2,526,548	2,526,920

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2016

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	000	491.100	Interest-Taxes	29,675	31,000	29,675	29,675
2	100	000	492.100	Interest-Investments	4,537	5,000	5,000	5,000
3	100	000	493.050	Insurance Reimbursement	11,012	0	12,510	0
4	100	000	494.050	Flood Control Lease Revenue	670	18,000	700	700
5	100	000	494.100	Cable Franchise	195,045	187,500	195,045	195,045
6	100	000	494.150	Verizon Tower Lease Revenue	17,250	17,250	17,250	17,250
7	100	000	494.260	Tourism Revenue	300	0	0	0
8	100	000	494.275	Veterans Hall of Honor	16	0	0	0
9	100	000	496.100	Sale of Asset	972	0	0	0
10	100	000	496.180	Utility Waste Application	100,972	200,000	100,000	100,000
11	100	000	497.100	Miscellaneous Revenue	27,818	20,000	30,404	25,000
12				Total Miscellaneous Revenue	388,267	478,750	390,584	372,670
13								
14								
15	100	000	498.630	Transfer From Tax Maintenance	80,000	54,000	54,000	80,000
16	100	000	498.640	Transfer From County Wide 911	253,144	124,686	124,686	0
17	100	000	498.655	Transfer From Election Services	4,200	4,200	4,200	4,200
	100	000	498.670	Transfer From Records Preservation	0	0	0	30,000
18	100	000	498.680	Transfer From PA Admin. Cost Fund	30,000	30,000	20,000	10,000
19	100	000	498.685	Transfer From Municipal Court	248,000	324,340	324,340	341,423
20				Total Transfers	615,344	537,226	527,226	465,623
21								
22								
23	100	000	429.100	Collector's Commission Adjust.	-27,193	-25,000	-25,000	-25,000
24	100	000	429.101	Assessor's WH Adjustment	-16,670	-16,000	-16,000	-16,000
25				Total Adjustments To Revenue	-43,863	-41,000	-41,000	-41,000
26								
27								
28				Total General Fund Revenue	12,435,483	12,437,927	12,092,791	11,984,807

COUNTY COMMISSION

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- Finalized Ameren Energy Center expansion, increasing the opportunity for all Franklin County residents to enjoy affordable electric energy for decades to come.
- Expanded parking at Government Center to better serve employees of the County and the City of Union.
- Managed and administrated Commission responsibilities for half the year with only two commissioners due to the untimely death of our friend and co-commissioner Mike Schatz.
- Implemented a pay study for the County workforce to assure taxpayers and employees fair and equitable service and pay.

2016 OBJECTIVES

- Implement new interactive County website to better provide information to taxpayers, as well as freeing up time for IT for other duties.
- Enacting a participative fee based system for agencies being dispatched at no cost by Franklin County Sheriff Department.
- Establish a five year plan for Franklin County to be used as a map for future plans and objectives.
- Construction of Bend Road Bridge and demolition of existing bridge structure.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

COUNTY COMMISSION

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	105	611.100	Regular Wages	199,269	203,514	170,000	209,806
2	100	105	613.100	FICA	13,599	15,569	13,005	16,050
3	100	105	614.100	Retirement-LAGERS	35,533	35,411	29,580	32,730
4	100	105	617.100	Life Insurance	144	144	144	159
5	100	105	617.200	Health Insurance	24,497	31,473	26,300	27,021
6	100	105	617.300	Dental Insurance	1,079	1,109	900	1,109
7	100	105	617.400	Vision Insurance	354	355	300	355
8				Total Personnel Services	274,475	287,575	240,229	287,230
9								
10								
11	100	105	623.100	Telephone	1,598	3,600	2,000	2,000
12	100	105	626.100	Maintenance & Repairs	512	1,500	1,000	1,000
13	100	105	632.200	Contractual Services	1,251	0	0	0
14				Total Services	3,361	5,100	3,000	3,000
15								
16								
17	100	105	651.100	Office Supplies	1,329	1,500	1,000	1,000
18	100	105	652.100	Mileage/Fuel (Presiding)	625	2,000	1,000	1,000
19	100	105	652.101	Mileage/Fuel (1st District)	2,488	2,500	1,500	2,000
20	100	105	652.102	Mileage/Fuel (2nd District)	748	2,500	500	2,000
21	100	105	655.100	Business Expense	1,907	4,000	2,800	2,000
22				Total Supplies & Other	7,097	12,500	6,800	8,000
23								
24								
25	100	105	687.100	Office Equipment	675	1,500	6,813	1,000
26				Total Capital Outlay	675	1,500	6,813	1,000
27								
28								
29				COUNTY COMMISSION				
30				TOTAL EXPENDITURES	285,608	306,675	256,842	299,230

COUNTY CLERK

DEPARTMENTAL FUNCTIONS

The Franklin County Clerk is an elected official with many responsibilities. The administrative side of the position has six employees and is secretary to the Commission, as well as custodian of records. As secretary to the Commission, we attend all commission meetings and general working sessions. The office warehouses all accounts payable invoices and approximately 500 commission orders annually, as well as other county documents. In 2014 there were approximately 7,000 checks issued and approximately 6,300 invoices processed by the accounts payable clerk. Our office also processes approximately 325 notaries each year and hundreds of liquor licenses and auctioneer licenses. The office also handles all Sunshine Law requests.

The accounts receivable clerk receives information from county departments regarding billings for service grants and any other revenue due to the County. The department makes entries to record revenue and corresponding receivables into the computer accounting system and supplies information to the County Treasurer regarding incoming payments. We also work closely with all 58 taxing entities within Franklin County regarding tax rates and forward information on to the State Auditor's office. All of the county's vehicle inventory is maintained by the accounts payable clerk as well as any insurance claims on any county vehicle. The office coordinates information from the County Collector and Treasurer on money paid to taxing districts and balances with those offices monthly. The office routinely works with all 58 taxing entities, the State Auditor's office, other county offices, the Department of Revenue, the IRS and the Department of Elementary and Secondary Education.

The office is also acting secretary for the Board of Equalization and works with the assessor's office and state tax commission to insure all are in balance. The office also manages the general ledger and makes hundreds of journal entries each year.

Our office works closely with the external auditor in compilation of the annual audit. A short summary of the documentation would be all accounts payable and receivable, copy of budget, reconciliation of 941 wages, FICA and Medicare tax to general ledger, copies of new federal grant agreements, copies of unpaid balance of real estate and personal property tax and valuations. We also prepare and publish the annual financial statement. The office also manages 33 federal and state grants for various departments throughout the County.

Human resources and payroll is also a department in the Clerk's office. The staff of two processes all payroll for approximately 350 employees. County employees are paid every other week. The staff reconciles monthly premium invoices and submits to account payable for payment. Benefits include health, dental, vision and life insurance, LAGERS, CERF, CERF 457 and Nationwide Savings Plans, AFLAC, Backstoppers, United Way, prepaid legal and union dues. The department works with the commissioners in determining the annual health insurance for county employees. All workers compensation injuries are handled through the HR Department

and coordination of benefits with a third party administrator. The HR Department also works closely with the annual external audit by providing copies of personal and medical leave statuses for all departments in the county and a completed compensated absence spreadsheet. Part of HR is working with retirees in completing all exit documents and providing benefit statements. They routinely have contact with current and retired employees, elected officials, department heads, retirement agencies, US Department of Labor, Child Support agencies, Division of Employment Security, Circuit Court and outside employees.

There are many other responsibilities of the department too numerous to list.

The Department of Voter Registration is also the responsibility of the County Clerk. See the mission statement listed under Voter Registration.

BUDGET HIGHLIGHTS

Due to the Affordable Care Act, there is an increase in contractual services in the amount of \$28,000. ADP, the County third-party payroll partner, will provide all applicable payroll information to assist the HR department in completing documentation mandated by federal regulations.

COUNTY CLERK

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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
Payroll Clerk	0.0	1.0	1.0	0.0
Clerk/Receptionist	1.0	0.0	0.0	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>

PERFORMANCE MEASURES

	2013	2014	Projected 2015	Projected 2016
Checks Issued	6,371	7,044	7,045	7,045
Liquor Licenses Issued	222	256	256	256

**GENERAL FUND EXPENDITURES
COUNTY CLERK**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	110	611.100	Regular Wages	250,378	275,425	275,425	282,904
3	100	110	611.200	Overtime Wages	1,288	200	200	2,500
4	100	110	613.100	FICA	16,850	21,085	21,085	21,833
5	100	110	614.100	Retirement-LAGERS	44,030	47,959	47,959	44,523
6	100	110	617.100	Life Insurance	298	336	336	370
7	100	110	617.200	Health Insurance	57,086	63,209	63,209	76,599
8	100	110	617.300	Dental Insurance	2,427	2,588	2,588	2,588
9	100	110	617.400	Vision Insurance	797	827	827	827
10				Total Personnel Services	373,154	411,629	411,629	432,144
11								
12								
13	100	110	623.100	Telephone	1,553	1,874	1,874	1,900
14	100	110	624.100	Postage & Freight	2,000	6,000	6,000	4,600
15	100	110	625.100	Rent & Leases	0	0	0	2,000
16	100	110	626.100	Maintenance & Repairs	10,710	13,300	13,300	14,800
17	100	110	628.100	Bonds	0	200	200	0
18	100	110	631.100	Advertising	4,780	6,000	6,000	10,000
19	100	110	632.200	Contractual Services	57,744	57,852	57,852	92,277
20				Total Services	76,787	85,226	85,226	125,577
21								
22								
23	100	110	651.100	Office Supplies	3,289	3,500	3,500	3,500
24	100	110	652.100	Mileage	0	250	250	250
25	100	110	653.100	Books & Publications	0	300	300	300
26	100	110	655.100	Business Expense	0	100	100	100
27	100	110	656.100	Printing & Binding	209	1,050	1,050	1,050
28				Total Supplies & Other	3,498	5,200	5,200	5,200
29								
30	100	110	687.100	Office Equipment	0	0	0	0
31				Total Capital Outlay	0	0	0	0
32								
33								
34				COUNTY CLERK				
35				TOTAL EXPENDITURES	453,439	502,055	502,055	562,921

TREASURER

DEPARTMENTAL FUNCTIONS

- 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.

2015 ACCOMPLISHMENTS

- Consistently reported balanced books.
- Hired and trained new deputy.
- Completed office procedural manual.

2016 OBJECTIVES

- Continue to ensure safe-keeping of public funds by utilizing all internal safety controls.
 - Positive Pay
 - Remote Deposit Capture
 - Password protected check signatures
- Continue to work with the Auditor and Clerk's offices to implement Revenue Management software.
- Continue to safely invest surplus funds and distribute monies to the proper recipients.
- Continue to utilize outside resources for proper documentation of electronically received funds (i.e. vendor pay services and Forte).
- Create an index of all state statutes which pertain to Treasurer's office.
- Continue to update office manual when necessary.
- Work with IT Department to encrypt files that would be of interest to cyber attackers.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

TREASURER

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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>

PERFORMANCE MEASURES

	2013	2014	Projected 2015	Projected 2016
Interest Earned	<u>67,333</u>	<u>21,851</u>	<u>21,850</u>	<u>21,850</u>

**GENERAL FUND EXPENDITURES
TREASURER**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	115	611.100	Regular Wages	67,786	69,233	69,233	71,309
2	100	115	612.100	Part-time Wages	19,426	19,844	19,462	20,433
3	100	115	613.100	FICA	6,319	6,814	6,785	7,018
4	100	115	614.100	Retirement-LAGERS	15,555	15,499	15,433	14,312
5	100	115	617.100	Life Insurance	48	48	48	53
6	100	115	617.200	Health Insurance	9,066	9,870	9,870	10,000
7	100	115	617.300	Dental Insurance	360	370	370	370
8	100	115	617.400	Vision Insurance	118	119	119	119
9				Total Personnel Services	118,678	121,797	121,320	123,614
10								
11								
12	100	115	623.100	Telephone	341	1,000	400	1,000
13	100	115	624.100	Postage & Freight	98	120	98	120
14	100	115	626.100	Maintenance & Repairs	0	600	0	600
15	100	115	628.100	Bonds	0	0	0	0
16	100	115	632.200	Contractual Services	700	420	420	420
17	100	115	634.100	Training	569	1,300	760	1,200
18				Total Services	1,708	3,440	1,678	3,340
19								
20								
21	100	115	651.100	Office Supplies	403	640	250	600
22	100	115	652.100	Mileage	127	1,140	200	1,050
23	100	115	656.100	Printing & Binding	0	300	0	300
24				Total Supplies & Other	530	2,080	450	1,950
25								
26	100	115	687.100	Office Equipment	0	1,000	0	1,000
27				Total Capital Outlay	0	1,000	0	1,000
28								
29								
30				TREASURER				
31				TOTAL EXPENDITURES	120,916	128,317	123,448	129,904

AUDITOR

DEPARTMENTAL FUNCTIONS

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 submitting a proposed annual budget to the County Commission as well as preparing and publishing the final budget document. In addition, the County Auditor reviews and certifies financial payment transactions ensuring budgetary compliance as well as compliance with internal control procedures and local purchasing policies. The Auditor certifies contracts as to the appropriation and the cash balance in the treasury. 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.

2015 ACCOMPLISHMENTS

- Achieved the Distinguished Budget Presentation Award for the 2015 budget.
- Achieved the Certificate of Achievement for Excellence in Financial Reporting for the 2013 Comprehensive Annual Financial Report.

2016 OBJECTIVES

- Achieve the Distinguished Budget Presentation Award for the 2016 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	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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>

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
County Budgets Monitored:				
Number of Funds Monitored	23	23	23	24
Number of Departments Monitored	47	47	47	47
Purchase Orders Audited & Approved	8,312	8,720	8,700	8,700
Departments Inventoried	31	31	31	31
Number of Assets Inventoried	9,607	9,727	9,850	10,000
Value of Inventoried Assets, Net of Depreciation	\$75,578,949	\$72,493,776	\$73,000,000	\$73,000,000
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes	Yes

**GENERAL FUND EXPENDITURES
AUDITOR**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	120	611.100	Regular Wages	104,735	106,967	106,967	110,175
2	100	120	613.100	FICA	7,384	7,945	8,183	8,428
3	100	120	614.100	Retirement-LAGERS	18,679	18,612	18,612	17,187
4	100	120	617.100	Life Insurance	96	96	96	106
5	100	120	617.200	Health Insurance	17,003	14,937	14,937	15,133
6	100	120	617.300	Dental Insurance	719	740	740	740
7	100	120	617.400	Vision Insurance	236	240	240	237
8				Total Personnel Services	<u>148,852</u>	<u>149,537</u>	<u>149,775</u>	<u>152,006</u>
9								
10								
11	100	120	623.100	Telephone	506	1,200	650	1,000
12	100	120	624.100	Postage & Freight	12	50	50	50
13	100	120	626.100	Maintenance & Repairs	246	600	600	600
14	100	120	628.100	Bonds	0	250	212	0
15	100	120	632.200	Contractual Services	765	860	860	860
16	100	120	634.100	Training	344	1,150	750	1,150
17				Total Services	<u>1,873</u>	<u>4,110</u>	<u>3,122</u>	<u>3,660</u>
18								
19								
20	100	120	651.100	Office Supplies	766	1,200	1,200	1,200
21	100	120	652.100	Mileage	0	150	0	150
22	100	120	654.100	Memberships	640	650	640	650
23	100	120	656.100	Printing & Binding	1,153	1,200	1,154	2,500
24				Total Supplies & Other	<u>2,559</u>	<u>3,200</u>	<u>2,994</u>	<u>4,500</u>
25								
26	100	120	687.100	Office Equipment	430	1,000	0	2,000
27				Total Capital Outlay	<u>430</u>	<u>1,000</u>	<u>0</u>	<u>2,000</u>
28								
29								
30				AUDITOR				
31				TOTAL EXPENDITURES	153,714	157,847	155,891	162,166

TRANSFERS TO ASSESSMENT

DEPARTMENTAL FUNCTIONS

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 was transferred from the General Fund to the Assessment Fund in 2015. This transfer established an adequate fund balance. There are no transfers budgeted for 2016.

GENERAL FUND EXPENDITURES
 TRANSFERS TO
 ASSESSOR REAL ESTATE

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1 100	125	690.300	Transfers	0	600,000	600,000	0

COUNTY COLLECTOR

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- We complied with the recommendation of the 2014 audit by providing all of the reports and balance requirements to the county auditor monthly in a timely manner.
- We were able to adapt our method of purchasing our equipment and supplies after the commission directed us to bid every item purchased, which has made the process significantly more complicated.
- We have implemented the partial payment process that was adopted by the county commission in November 2014, thus allowing the taxpayers another option to pay.
- Our contracted computer programmer has been diligently working on taking the annual settlement process from a manual paper format to an automated report. This will help reduce the errors and discrepancies and help meet the timetable this report is due.
- We are currently in the process of redesigning the front counter area. Changing to higher grade surface that will last longer than three years will save county funds. Redesign will allow better work space for employees waiting on taxpayers.
- Donating \$25,000 towards a job study for all county employees to help determine pay comparison of government and corporate worlds.

2016 OBJECTIVES

- We are continuing to make updates to computer systems in order to comply with all of the statutory requirements placed on our office.
- Continuing to update processes on the computer systems keeps expenses to a minimum.
- Stay current with changes to tax sale procedures imposed by changes to state statutes.
- Apply the recommendations of the job study.
- Keep up with the ever changing purchasing policy procedures.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

COUNTY COLLECTOR

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Elected Official - Collector of Revenue	1.0	1.0	1.0	0.0
Chief Deputy Collector	1.0	0.0	1.0	1.0
Assistant Chief Deputy Collector	1.0	1.0	0.0	(1.0)
Collections/Billing Clerk	1.0	2.0	3.0	1.0
Seasonal Collections/Billing Clerks	1.0	1.0	1.0	0.0
Collector Specialist/Tax Sale Bidders	3.0	3.0	2.0	(1.0)
	<u>8.0</u>	<u>8.0</u>	<u>8.0</u>	<u>0.0</u>

Changes in staffing were made from within the department.

PERFORMANCE MEASURES

	2013	2014	Projected 2015	Projected 2016
Accounts Collected	<u>115,700</u>	<u>91,920</u>	<u>115,000</u>	<u>115,000</u>

**GENERAL FUND EXPENDITURES
COLLECTOR**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	135	611.100	Regular Wages	239,904	251,806	251,806	265,852
2	100	135	612.100	Part-time Wages	23,823	32,358	32,358	33,329
3	100	135	613.100	FICA	19,024	21,739	21,739	22,887
4	100	135	614.100	Retirement-LAGERS	40,540	43,814	43,814	41,473
5	100	135	615.100	Unemployment	2,175	5,000	0	2,500
6	100	135	617.100	Life Insurance	290	336	336	370
7	100	135	617.200	Health Insurance	27,645	35,205	35,205	30,534
8	100	135	617.300	Dental Insurance	2,548	2,588	2,588	2,588
9	100	135	617.400	Vision Insurance	836	827	827	827
10				Total Personnel Services	356,785	393,673	388,673	400,360
11								
12								
13	100	135	623.100	Telephone	6,454	10,000	10,000	10,000
14	100	135	624.100	Postage & Freight	77,636	78,000	78,000	78,000
15	100	135	625.100	Rent & Leases	1,071	1,000	1,000	1,000
16	100	135	626.100	Maintenance & Repairs	1,074	2,000	2,000	2,000
17	100	135	628.100	Bonds	0	10,000	10,545	10,500
18	100	135	629.100	Other Professional Services	33,132	45,000	30,434	40,000
19	100	135	631.100	Advertising	6,600	6,800	6,562	8,800
20	100	135	632.200	Contractual Services	179	325	325	325
21	100	135	634.100	Training	600	600	600	600
22				Total Services	126,746	153,725	139,466	151,225
23								
24								
25	100	135	651.100	Office Supplies	4,437	5,000	5,000	5,000
26	100	135	652.100	Mileage	683	1,400	1,400	1,400
27	100	135	653.100	Books & Publications	80	150	150	150
28	100	135	655.100	Business Expense	961	1,000	1,000	1,000
29	100	135	656.100	Printing & Binding	23,957	48,000	48,000	50,000
30				Total Supplies & Other	30,118	55,550	55,550	57,550
31								
32								
33				COLLECTOR				
34				TOTAL EXPENDITURES	513,649	602,948	583,689	609,135

COUNTY COUNSELOR

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- Successfully resolved all pending litigation regarding Ameren UE.
- Won lawsuit over challenge to Franklin County Municipal Court.
- Successfully resolved litigation involving LL Enterprises and Climate Express.
- Continual process of properly implementing purchasing and bidding process as part of a team with other officials and employees.
- Working with Assessor, Collector and Clerk's office personnel successfully developed and implemented a property valuation policy.

2016 OBJECTIVES

- Successful resolution of Missouri Natural Gas and Chene Creek litigation.
- Continue to educate and assist members of Planning and Zoning Commission members regarding the intricacies of their duties.
- Help convert purchasing process to an entirely electronic system.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

COUNTY COUNSELOR

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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>

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	Projected <u>2015</u>	Projected <u>2016</u>
Commission Orders Prepared	373	345	375	375

**GENERAL FUND EXPENDITURES
COUNTY COUNSELOR**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	140	611.100	Regular Wages	119,463	118,450	122,004	125,664
2	100	140	612.100	Part-time Wages	16,205	18,293	17,656	18,186
3	100	140	613.100	FICA	9,759	10,461	10,684	11,005
4	100	140	614.100	Retirement-LAGERS	24,140	24,614	21,229	19,604
5	100	140	617.100	Life Insurance	48	48	48	53
6	100	140	617.200	Health Insurance	10,491	11,421	11,421	11,572
7	100	140	617.300	Dental Insurance	360	370	370	370
8	100	140	617.400	Vision Insurance	118	119	119	119
9				Total Personnel Services	180,584	183,776	183,531	186,573
10								
11								
12	100	140	623.100	Telephone	170	350	350	350
13	100	140	624.100	Postage & Freight	150	150	50	50
14	100	140	632.200	Contractual Services	9,284	20,000	9,000	20,000
15	100	140	634.100	Training	475	799	800	800
16				Total Services	10,079	21,299	10,200	21,200
17								
18								
19	100	140	651.100	Office Supplies	898	1,000	1,000	1,000
20				Total Supplies & Other	898	1,000	1,000	1,000
21								
22								
23								
24				COUNTY COUNSELOR				
25				TOTAL EXPENDITURES	191,561	206,075	194,731	208,773

MEMBERSHIPS

DEPARTMENTAL FUNCTIONS

This budget was created for payment of the various membership dues for the County. The 2016 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>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1 100	141	654.100	Memberships	44,729	47,500	47,500	47,500

GENERAL FUND EMERGENCY APPROPRIATIONS

DEPARTMENTAL FUNCTIONS

This budget was created to appropriate a portion of 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 amount appropriated for 2016 is \$5,541,262. 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>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1 100	142	632.200	Contractual Services	15,275	5,150,522	0	5,541,262

COUNTY INSURANCE

DEPARTMENTAL FUNCTIONS

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

BUDGET HIGHLIGHTS

The estimated amount to be spent in 2015 for premiums is \$240,870, up \$16,501 over the 2014 actual amount. The amount budgeted for premiums for 2016 is \$260,000.

**GENERAL FUND EXPENDITURES
COUNTY INSURANCE**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	144	616.100	Workman's Compensation	47,963	55,000	52,100	60,000
2	100	144	627.100	Insurance	176,406	190,000	188,770	200,000
3								
4				COUNTY INSURANCE				
5				TOTAL EXPENDITURES	224,369	245,000	240,870	260,000

CIRCUIT COURT

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

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

2016 OBJECTIVES

- To continue rendering fair and just decisions in the court cases brought before the bench.
- To continue processing cases in a timely manner.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

**GENERAL FUND EXPENDITURES
CIRCUIT COURT**

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget	
1	100	250	621.100	Legal Fees	0	2,500	0	2,500
2	100	250	623.100	Telephone	2,819	6,000	3,100	5,000
3	100	250	624.100	Postage & Freight	2,884	3,675	3,500	3,675
4	100	250	626.100	Maintenance & Repairs	3,374	10,000	8,500	10,000
5	100	250	632.200	Contractual Services	25,929	35,000	35,000	38,625
6	100	250	634.100	Training	178	6,200	1,500	4,200
7			Total Services	35,184	63,375	51,600	64,000	
8								
9								
10	100	250	651.100	Office Supplies	1,016	1,500	1,500	1,500
11	100	250	652.100	Mileage	180	500	500	650
12	100	250	653.100	Books & Publications	693	2,400	2,400	2,400
13	100	250	654.100	Memberships	2,050	2,050	2,050	2,050
14	100	250	655.100	Business Expense	476	3,500	500	2,500
15	100	250	656.100	Printing & Binding	571	675	675	900
16			Total Supplies & Other	4,986	10,625	7,625	10,000	
17								
18	100	250	687.100	Office Equipment	2,363	77,400	20,000	77,400
19			Total Capital Outlay	2,363	77,400	20,000	77,400	
20								
21								
22			CIRCUIT COURT					
23			TOTAL EXPENDITURES	42,533	151,400	79,225	151,400	

DRUG COURT/DWI COURT

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

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

2016 OBJECTIVES

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

BUDGET HIGHLIGHTS

In 2015, \$5,000 was budgeted for miscellaneous other. The amount budgeted for miscellaneous other in 2016 is \$0.

**GENERAL FUND EXPENDITURES
DRUG COURT**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	253	623.100	Telephone	226	350	300	300
2	100	253	624.100	Postage & Freight	196	300	150	200
3	100	253	626.100	Maintenance & Repairs	0	0	0	150
4	100	253	634.100	Training	450	700	500	700
5				Total Services	872	1,350	950	1,350
6								
7								
8	100	253	651.100	Office Supplies	48	400	250	400
9	100	253	652.100	Mileage	100	300	200	300
10	100	253	653.100	Books & Publications	0	200	0	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	76	350	200	350
14	100	253	661.100	Miscellaneous Other	0	5,000	0	0
15				Total Supplies & Other	224	6,250	650	1,250
16								
17	100	253	687.100	Office Equipment	134	900	900	900
18				Total Capital Outlay	134	900	900	900
19								
20								
21				DRUG COURT				
22				TOTAL EXPENDITURES	1,230	8,500	2,500	3,500

CIRCUIT CLERK

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- Provided courteous and efficient service to the general public and litigants we serve.
- Completed scanning and quality checking of all pending, paper files, in order to transfer the official record of all pending cases to e-file system.

2016 OBJECTIVES

- Currently working on scanning, quality checking and making the official record of disposed cases electronic.
- We endeavor to maintain happy, productive employees, who will provide courteous and efficient assistance to those we serve.
- We strive to apply thorough cross-training in order to ensure the efficiency of the office.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

**GENERAL FUND EXPENDITURES
CIRCUIT CLERK**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
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	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11								
12								
13	100	270	623.100	Telephone	6,696	13,000	7,620	13,000
14	100	270	624.100	Postage & Freight	16,713	20,000	15,630	20,000
15	100	270	626.100	Maintenance & Repairs	4,901	8,250	7,922	8,500
16	100	270	634.100	Training	0	0	0	0
17				Total Services	<u>28,310</u>	<u>41,250</u>	<u>31,172</u>	<u>41,500</u>
18								
19								
20	100	270	651.100	Office Supplies	11,539	35,000	11,030	35,000
21	100	270	652.100	Mileage	559	650	400	650
22	100	270	653.100	Books & Publications	464	500	300	500
23				Total Supplies & Other	<u>12,562</u>	<u>36,150</u>	<u>11,730</u>	<u>36,150</u>
24								
25	100	270	687.100	Office Equipment	4,309	35,260	13,984	35,000
26				Total Capital Outlay	<u>4,309</u>	<u>35,260</u>	<u>13,984</u>	<u>35,000</u>
27								
28				CIRCUIT CLERK				
29				TOTAL EXPENDITURES	45,181	112,660	56,886	112,650

COURT REPORTERS

DEPARTMENTAL FUNCTIONS

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.

2015 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.
- The members of this department have provided all other support duties requested by the judge to whom they are assigned.

2016 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.
- Prepare and deliver all requested transcripts in a timely manner.
- Provide any support/administrative duties requested by their judge.

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>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	275	623.100	Telephone	172	400	400	400
2	100	275	624.100	Postage & Freight	0	100	100	100
3	100	275	626.100	Maintenance & Repairs	1,290	1,550	1,550	1,550
4	100	275	634.100	Training	472	450	450	450
5				Total Services	<u>1,934</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
6								
7								
8	100	275	651.100	Office Supplies	30	800	800	800
9	100	275	654.100	Memberships	480	810	810	810
10				Total Supplies & Other	<u>510</u>	<u>1,610</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	2,444	4,110	4,110	4,110

PROSECUTING ATTORNEY

DEPARTMENTAL FUNCTIONS

The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Franklin County. The Prosecuting Attorney is also responsible for child support enforcement within the County.

2015 ACCOMPLISHMENTS

- Efficiently and successfully prosecuted an increase from 2014 in the felony caseload in 2015.
- Efficiently processed and reviewed a 6% increase from 2014 in the number of reports submitted to this office by Franklin County Law Enforcement Agencies in 2015.
- Will provide victim services to over 800 victims this year.
- Received for the twelfth 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 2016.
- Implemented an eighteenth 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 seventh 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.
- 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.

2016 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.
- To possibly add a second victims advocate position to our office. The State of Missouri has applied for a Federal grant of \$39 million for victim advocates. This grant would pay for the entire cost of this position. Matching funds would be met with such things as our Karpel cost and office space. Our office has asked that Franklin County be included in the grant request.
- The Prosecuting Attorney's office needs to add an additional assistant prosecuting attorney to handle non-traffic misdemeanor files and to supervise the two assist prosecutors that do traffic files. Our office has not added an attorney to the staff in the past 16 years. During this time our office went from issuing 816 misdemeanor charges in 1997 to issuing approximately 3,200 misdemeanor charges in 2015. The 2015 numbers are based on monthly statistics from January 1 – September 10, 2015. These totals are based on actual cases issued. The totals do not include the warrant applications submitted to our office for review that were not issued.
- Additionally, Judge Wood has limited the use of the Grand Jury this year. Our office had been taking approximately 600 cases to the Grand Jury every year and now we are limited to taking 100 cases for the year. These limitations will increase the number of preliminary hearings my attorneys will have to prepare and present putting additional strain on my present staff of attorneys.

BUDGET HIGHLIGHTS

The 2016 budget for contractual services has increased by \$21,162 over the 2015 budget.

PROSECUTING ATTORNEY

PERSONNEL DETAIL

Position Title	2014	Budgeted	Budgeted	2015-2016 Change
	Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	
Prosecuting Attorney	1.0	1.0	1.0	0.0
Assistant Prosecuting Attorney	0.0	1.0	1.0	0.0
Assistant Prosecuting Attorney/ Felony Asst.	1.0	0.0	1.0	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	0.0	(1.0)
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	1.0	0.0	(1.0)
Assistant Office Manager	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	0.0	(1.0)
Legal Secretary	3.0	2.0	2.0	0.0
Legal Secretary Check Collector	1.0	1.0	0.0	(1.0)
Legal Secretary Division VI Traffic	1.0	1.0	2.0	1.0
Legal Secretary Division VII Traffic	1.0	1.0	1.0	0.0
	20.0	20.0	19.0	(1.0)

Positions and titles changed from within. The bookkeeper/restitution assistant was promoted to assistant office manager during 2015.

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Felony Cases Filed	680	700	700	700
Misdemeanor Cases Filed	4,850	5,900	5,900	5,900

**GENERAL FUND EXPENDITURES
PROSECUTING ATTORNEY**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	280	611.100	Regular Wages	895,348	929,706	929,706	934,622
2	100	280	612.100	Part-time Wages	60	8,479	0	8,733
3	100	280	613.100	FICA	63,025	71,771	71,123	72,167
4	100	280	614.100	Retirement-LAGERS	138,214	161,769	161,769	145,801
5	100	280	615.100	Unemployment	5,260	5,300	0	5,300
6	100	280	617.100	Life Insurance	883	960	960	1,004
7	100	280	617.200	Health Insurance	130,407	143,175	143,175	153,116
8	100	280	617.300	Dental Insurance	6,835	7,392	7,392	7,023
9	100	280	617.400	Vision Insurance	2,243	2,362	2,362	2,244
10				Total Personnel Services	<u>1,242,275</u>	<u>1,330,914</u>	<u>1,316,487</u>	<u>1,330,010</u>
11								
12								
13	100	280	623.100	Telephone	6,595	8,000	8,550	8,550
14	100	280	624.100	Postage & Freight	3,206	3,500	3,500	3,500
15	100	280	626.100	Maintenance & Repairs	7,890	10,000	9,000	9,000
16	100	280	628.110	Bonds	176	300	300	300
17	100	280	629.100	Professional Services	0	0	0	7,000
18	100	280	632.200	Contractual Services	76,431	72,600	93,762	93,762
19				Total Services	<u>94,298</u>	<u>94,400</u>	<u>115,112</u>	<u>122,112</u>
20								
21								
22	100	280	651.100	Office Supplies	4,913	5,000	4,000	4,000
23	100	280	652.100	Mileage	1,768	2,250	2,800	2,800
24	100	280	653.100	Books & Publications	133	1,200	1,200	1,700
25	100	280	654.100	Memberships	4,757	5,100	4,500	4,869
26	100	280	655.100	Business Expense	7,540	9,100	9,100	2,000
27				Total Supplies & Other	<u>19,111</u>	<u>22,650</u>	<u>21,600</u>	<u>15,369</u>
28								
29								
30	100	280	685.100	Vehicles	0	0	0	0
31	100	280	687.100	Office Equipment	389	0	0	0
32				Total Capital Outlay	<u>389</u>	<u>0</u>	<u>0</u>	<u>0</u>
33								
34								
35				PROSECUTING ATTORNEY				
36				TOTAL EXPENDITURES	<u>1,356,073</u>	<u>1,447,964</u>	<u>1,453,199</u>	<u>1,467,491</u>

CHILD SUPPORT

DEPARTMENTAL FUNCTIONS

The Child Support Division of the Franklin County Prosecuting Attorney's Office receives cases from the State of Missouri 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.

2015 ACCOMPLISHMENTS

- Franklin County child support collections should exceed \$10 million total collected in the year 2015.
- 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.
- Since the state budget was drastically cut in 2012, Franklin County Child Support collections have increased 8% in 2013 and 7% as of July, 2015.

2016 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	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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>

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Open Cases	249	226	226	226
Collections for Children	\$9,178,858	\$9,407,240	\$9,407,240	\$9,407,240

**GENERAL FUND EXPENDITURES
CHILD SUPPORT**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	282	611.100	Regular Wages	77,266	78,910	78,910	81,281
2	100	282	613.100	FICA	5,471	6,037	6,037	6,218
3	100	282	614.100	Retirement-LAGERS	13,774	13,730	13,730	12,680
4	100	282	615.100	Unemployment	0	0	0	0
5	100	282	617.100	Life Insurance	96	96	96	106
6	100	282	617.200	Health Insurance	9,308	10,134	10,134	10,268
7	100	282	617.300	Dental Insurance	719	740	740	740
8	100	282	617.400	Vision Insurance	236	237	237	237
9				Total Personnel Services	106,870	109,884	109,884	111,530
10								
11								
12	100	282	623.100	Telephone	1,600	3,000	3,000	2,500
13	100	282	624.100	Postage & Freight	980	2,500	2,500	2,500
14	100	282	625.100	Rent & Leases	6,419	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	226	1,000	1,000	1,000
17	100	282	632.200	Contractual Services	49,835	49,500	49,500	50,010
18	100	282	634.100	Training	1,214	2,500	2,500	2,000
19				Total Services	60,274	69,300	69,300	68,810
20								
21								
22	100	282	651.100	Office Supplies	1,275	3,000	3,000	2,000
23	100	282	652.100	Mileage	155	450	450	500
24	100	282	653.100	Books & Publications	710	700	700	500
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	2,140	5,350	5,350	4,200
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	169,284	185,384	185,384	185,390

JUVENILE OFFICE

DEPARTMENTAL FUNCTIONS

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. The juvenile staff works 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.

2015 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.
- Maintained reduced number of youth detained in secure detention.
- Continued to work with Children's Division to develop a system whereby open child abuse and neglect cases are reviewed more frequently so that determinations can be made regarding progress allowing for quicker resolution of cases and earlier permanency for children.
- At the request of Children's Division, worked together to implement the Achieving Recovery and Reunification through Intensive Support and Encouragement (ARRISE) program available to CA/N parents with drug/alcohol problems to achieve sobriety and more timely permanency for children.

2016 OBJECTIVES

- Review, revise and update policy manual for the Juvenile Office.
- Continue to work to implement alternatives to secure detention.
- 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.
- Work to ensure all youths with formal delinquency or status offense cases are represented by counsel and at all stages of the proceedings.

BUDGET HIGHLIGHTS

An additional \$30,000 has been budgeted in 2016 for legal fees. The County did not budget for vehicles in 2016, down \$23,000 from 2015.

JUVENILE OFFICE

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Family Court Caseworker	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>

**GENERAL FUND EXPENDITURES
JUVENILE OFFICE**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	285	611.100	Regular Wages	31,943	32,759	32,760	33,743
2	100	285	613.100	FICA	2,364	2,506	2,506	2,581
3	100	285	614.100	Retirement-LAGERS	4,143	5,700	5,700	5,264
4	100	285	617.100	Life Insurance	44	48	48	53
5	100	285	617.200	Health Insurance	1,154	9,870	5,067	5,134
6	100	285	617.300	Dental Insurance	330	370	370	370
7	100	285	617.400	Vision Insurance	108	120	120	119
8				Total Personnel Services	40,086	51,373	46,571	47,264
9								
10								
11	100	285	621.100	Legal Fees	194,512	300,878	300,878	330,878
12	100	285	623.100	Telephone	9,827	16,000	16,000	16,000
13	100	285	624.100	Postage & Freight	547	1,400	1,400	1,400
14	100	285	626.100	Maintenance & Repairs	4,570	20,000	20,000	23,000
15	100	285	629.100	Other Professional Services	1,054	18,000	18,000	18,000
16	100	285	634.100	Training	2,434	3,000	3,000	3,000
17				Total Services	212,944	359,278	359,278	392,278

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2016

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	285	651.100	Office Supplies	4,631	5,600	5,600	5,600
2	100	285	652.100	Mileage	0	200	200	200
3	100	285	653.100	Books & Publications	49	700	700	700
4	100	285	654.100	Memberships	745	900	900	1,100
5	100	285	655.100	Business Expense	521	1,500	1,500	1,300
6	100	285	657.100	Fuel	7,844	15,000	15,000	15,000
7	100	285	658.100	Janitorial Supplies	15	650	650	650
8				Total Supplies & Other	13,805	24,550	24,550	24,550
9								
10								
11	100	285	685.100	Vehicles	18,487	23,000	23,000	0
12	100	285	686.100	Other Equipment	0	1,000	1,000	2,000
13	100	285	687.100	Office Equipment	2,641	4,000	4,000	3,000
14				Total Capital Outlay	21,128	28,000	28,000	5,000
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	287,963	463,201	458,399	469,092

PUBLIC ADMINISTRATOR

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- With the assistance of one staff member, we have to the best of our ability, managed the ever-increasing case load and work flow. However, this office is in need of one additional full-time employee in order to adequately and efficiently handle the work flow.
- We have succeeded in placing new Wards in our County; we continued to move Wards closer to the County and back into the County for better health care observation; and, consequently, we have made a positive economic impact in our County by providing jobs and revenue.
- Our caseload of guardianship, conservatorship, and decedent estates continues to increase, and we continue to strive to meet the needs and demands of those in need in Franklin County.

- The cell phone usage has increased tremendously and 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 allowing for prompt, excellent service to our Wards outside of office hours.
- Updated software, hardware, and office equipment for more efficient operation in our daily functions.

2016 OBJECTIVES

- Create a new position and hire one additional full-time employee as an Administrative Assistant/Receptionist, so that the office continues to operate efficiently and effectively as the case load continues to increase year to year.
- Seek opportunities for training staff in areas, including, but not limited to, MOHealthNet, Medicare, SSA, DHM, DOSS, VA, and Missouri statutes relative to the function of this office in order to stay abreast of ever-changing statutes, rules and regulations.
- 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 placing new Wards in our County, and we will continue moving our Wards closer to or into the County, which will allow 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

The 2016 budget provides for the addition of a part-time employee. Thus, part-time wages is budgeted at \$11,988 for 2016.

PUBLIC ADMINISTRATOR

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Public Administrator	1.0	1.0	1.0	0.0
Administrative Assistant/ Receptionist	0.0	0.0	0.5	0.5
Deputy Public Administrator	1.0	1.0	1.0	0.0
	<u>2.0</u>	<u>2.0</u>	<u>2.5</u>	<u>0.5</u>

Due to the case loads increasing every year, the 2016 budget provides for a new part-time position of administrative assistant/receptionist.

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Open Cases	91	89	104	115

**GENERAL FUND EXPENDITURES
PUBLIC ADMINISTRATOR**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	286	611.100	Regular Wages	98,230	100,325	100,325	103,324
2	100	286	612.100	Part-time Wages	0	0	0	11,988
3	100	286	613.100	FICA	7,208	7,675	7,675	8,821
4	100	286	614.100	Retirement-LAGERS	17,519	17,457	17,457	17,989
5	100	286	617.100	Life Insurance	96	96	96	106
6	100	286	617.200	Health Insurance	9,308	10,134	10,134	10,268
7	100	286	617.300	Dental Insurance	719	740	740	740
8	100	286	617.400	Vision Insurance	236	237	237	237
9				Total Personnel Services	133,316	136,664	136,664	153,473
10								
11								
12	100	286	621.100	Legal Fees	3,780	4,000	4,000	4,000
13	100	286	623.100	Telephone	953	1,650	1,650	1,750
14	100	286	624.100	Postage & Freight	693	850	850	1,000
15	100	286	625.100	Rent & Leases	0	100	100	100
16	100	286	626.100	Maintenance & Repairs	34	200	200	200
17	100	286	628.100	Bonds	0	0	0	0
18	100	286	631.100	Advertising	112	600	600	600
19	100	286	632.200	Contractual Services	800	800	800	800
20	100	286	634.100	Training	921	1,600	1,600	1,795
21				Total Services	7,293	9,800	9,800	10,245
22								
23								
24	100	286	651.100	Office Supplies	1,317	2,000	2,000	2,000
25	100	286	652.100	Mileage	4,613	4,500	4,500	5,000
26				Total Supplies & Other	5,930	6,500	6,500	7,000
27								
28								
29	100	286	687.100	Office Equipment	0	1,500	1,500	1,700
30				Total Capital Outlay	0	1,500	1,500	1,700
31								
32								
33				PUBLIC ADMINISTRATOR				
34				TOTAL EXPENDITURES	146,539	154,464	154,464	172,418

JUVENILE DETENTION

DEPARTMENTAL FUNCTIONS

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

\$50,000 is budgeted to be transferred to the family court.

**GENERAL FUND EXPENDITURES
JUVENILE DETENTION**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	295	621.100	Legal Fees	56,989	0	0	0
2	100	295	624.100	Postage & Freight	400	0	0	0
3	100	295	629.100	Other Professional Services	12,000	0	0	0
4	100	295	629.150	Detention Per Diem	52,238	90,000	80,000	80,000
5				Total Services	121,627	90,000	80,000	80,000
6								
7								
8	100	295	652.150	Transportaion Cost	0	2,000	2,000	2,000
9	100	295	657.100	Fuel	0	1,000	1,000	1,000
10				Total Supplies & Other	0	3,000	3,000	3,000
11								
12								
13				Maintenance of Effort Transfer				
14	100	295	690.610	To Family Court	0	0	0	50,000
15				Total Transfers	0	0	0	50,000
16								
17								
18				JUVENILE DETENTION				
19				TOTAL EXPENDITURES	121,627	93,000	83,000	133,000

JUVENILE DIVERSION GRANTS

DEPARTMENTAL FUNCTIONS

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	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Deputy Juvenile Officer	1.0	1.0	1.0	0.0
	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
JUVENILE DIVERSION GRANTS**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	296	611.100	Regular Wages	14,373	26,695	26,695	27,488
2	100	296	613.100	FICA	911	2,042	2,042	2,103
3	100	296	614.100	Retirement-LAGERS	0	4,645	4,645	4,288
4	100	296	617.100	Life Insurance	16	48	48	53
5	100	296	617.200	Health Insurance	2,634	16,536	16,536	16,754
6	100	296	617.300	Dental Insurance	121	370	370	370
7	100	296	617.400	Vision Insurance	39	120	120	119
8				Total Personnel Services	18,094	50,456	50,456	51,175
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	18,094	50,456	50,456	51,175

TRANSFERS TO LESTF

DEPARTMENTAL FUNCTIONS

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 2016 to the Law Enforcement Sales Tax Fund,

GENERAL FUND EXPENDITURES
TRANSFERS TO LESTF

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
100	385	690.620	Transfers to LESTF	3,122,765	3,500,000	3,500,000	3,500,000

RECORDER OF DEEDS

DEPARTMENTAL FUNCTIONS

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. Current computer system/software is cutting edge for the industry.

2015 ACCOMPLISHMENTS

- Updated office copier with scan and fax features
- Updated wide format plat printer/software
- Purchased virtual server, software, licensing and data migration services (located in IT)
- Updated franklinmo.org web search in conjunction with vendor software (Tapestry)
- Completed back indexing on all historical, land records from 1930 to present
- Secured multiple, local vendors for print of marriage licenses and other related materials

2016 OBJECTIVES

- Purchase seven new receipt printers to replace Epson J-7100 that are end of life
- Upgrade computers at four stations that were purchased in April 2009
- Continue back indexing of historical land records from 1930, making them available for a full online search
- Pursuing e-recording of plat subdivisions and surveys

BUDGET HIGHLIGHTS

Mainly due to the changes in election of health insurance coverage, the 2016 budget for personnel services has decreased. \$9,100 previously budgeted under books and publications is budgeted under the Records Preservation Fund for 2016.

RECORDER OF DEEDS

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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
Assistant Chief Deputy	1.0	1.0	0.0	(1.0)
Land Records Manager	0.0	0.0	1.0	1.0
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>

There was a title change from assistant chief deputy to land records manager.

PERFORMANCE MEASURERS

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Marriage Licenses	700	722	722	722
Document Filings	21,417	17,577	17,577	17,577

**GENERAL FUND EXPENDITURES
RECORDER OF DEEDS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	445	611.100	Regular Wages	257,715	250,458	250,446	257,959
2	100	445	612.100	Part-time Wages	13,178	16,838	15,635	17,343
3	100	445	613.100	FICA	18,228	20,448	20,355	21,061
4	100	445	614.100	Retirement-LAGERS	41,572	43,580	43,578	40,242
5	100	445	615.100	Unemployment	3,343	3,500	0	3,500
6	100	445	617.100	Life Insurance	308	336	336	370
7	100	445	617.200	Health Insurance	57,358	80,767	65,500	65,077
8	100	445	617.300	Dental Insurance	2,517	2,588	2,588	2,588
9	100	445	617.400	Vision Insurance	827	827	827	827
10				Total Personnel Services	<u>395,046</u>	<u>419,342</u>	<u>399,265</u>	<u>408,967</u>
11								
12								
13	100	445	623.100	Telephone	2,127	4,000	2,500	3,000
14	100	445	623.150	Office Internet	3,326	4,000	4,500	4,500
15	100	445	624.100	Postage & Freight	575	1,000	500	750
16	100	445	625.100	Rent & Leases	201	2,500	2,500	1,825
17	100	445	626.100	Maintenance & Repairs	1,550	1,500	1,000	1,000
18	100	445	632.200	Contractual Services				
19				(Computer System Exp.)	2,274	80,404	81,425	83,244
20	100	445	634.100	Training	1,343	2,500	2,500	2,500
21				Total Services	<u>11,396</u>	<u>95,904</u>	<u>94,925</u>	<u>96,819</u>
22								
23								
24	100	445	651.100	Office Supplies	3,370	4,500	4,500	4,500
25	100	445	652.100	Mileage	152	1,000	1,000	1,000
26	100	445	653.100	Books & Publications	8,305	9,100	5,000	0
27	100	445	654.100	Memberships	0	300	300	300
28	100	445	661.100	Miscellaneous Other				
29				(Microfilm Expenses)	6,199	9,000	9,000	9,000
30				Total Supplies & Other	<u>18,026</u>	<u>23,900</u>	<u>19,800</u>	<u>14,800</u>
31								
32								
33	100	445	687.100	Office Equipment	0	1,075	1,075	2,000
34				Total Capital Outlay	<u>0</u>	<u>1,075</u>	<u>1,075</u>	<u>2,000</u>
35								
36								
37				RECORDER OF DEEDS				
38				TOTAL EXPENDITURES	<u>424,468</u>	<u>540,221</u>	<u>515,065</u>	<u>522,586</u>

BUILDING DEPARTMENT

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- Continued inspections to provide safeguard and health welfare to the public.
- Worked with special prosecutor to take legal action on code violations.
- Inspectors attended training seminars.
- Updated flat rate permit fees.

2016 OBJECTIVES

- Continue providing quality service to both internal and external customers.
- Continue working with IT Department for updating Permit Tracking Program and new receipt program.
- Update fleet by purchasing new truck and transfer an existing truck to Maintenance Department.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

BUILDING DEPARTMENT

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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>

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Building Permits	784	887	887	887
Inspections	3,692	4,402	4,402	4,402

**GENERAL FUND EXPENDITURES
BUILDING DEPARTMENT**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	450	611.100	Regular Wages	276,513	282,369	282,369	290,824
2	100	450	613.100	FICA	19,079	21,601	21,601	22,248
3	100	450	614.100	Retirement-LAGERS	49,360	49,132	49,132	45,368
4	100	450	617.100	Life Insurance	336	336	336	370
5	100	450	617.200	Health Insurance	59,345	61,034	61,034	61,836
6	100	450	617.300	Dental Insurance	2,517	2,588	2,588	2,588
7	100	450	617.400	Vision Insurance	826	827	827	827
8				Total Personnel Services	407,976	417,887	417,887	424,061
9								
10								
11	100	450	623.100	Telephone	3,715	6,000	4,800	5,300
12	100	450	624.100	Postage & Freight	671	700	700	700
13	100	450	626.100	Maintenance & Repairs	2,254	3,590	3,500	3,590
14	100	450	632.200	Contractual Services	333	400	400	400
15	100	450	634.100	Training	841	1,000	1,000	1,000
16				Total Services	7,814	11,690	10,400	10,990
17								
18								
19	100	450	651.100	Office Supplies	1,991	1,000	1,000	1,000
20	100	450	653.100	Books & Publications	0	250	150	250
21	100	450	654.100	Memberships	515	650	550	650
22	100	450	655.100	Business Expense	0	100	75	100
23	100	450	656.100	Printing & Binding	1,529	1,550	1,550	1,550
24	100	450	657.100	Fuel	15,680	15,000	12,000	15,000
25	100	450	661.100	Miscellaneous Other	2,486	200	150	200
26	100	450	661.110	Permit Refunds	100	3,500	3,500	3,500
27				Total Supplies & Other	22,301	22,250	18,975	22,250
28								
29								
30	100	450	685.100	Vehicles	0	25,000	25,000	30,000
31	100	450	687.100	Office Equipment	0	300	300	1,000
32				Total Capital Outlay	0	25,300	25,300	31,000
33								
34								
35				BUILDING DEPARTMENT				
36				TOTAL EXPENDITURES	438,091	477,127	472,562	488,301

VOTER REGISTRATION & ELECTIONS

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- Prepared and executed one major election.
- Worked with Gasconade County on a special election that they conducted for us in August, which cut back on costs for the district holding the election.
- Held more in depth training for judges to be sure they are familiarized with the new voting equipment.
- Per Federal Laws, cleaned/purged voter registration database.
- Worked on restocking inventory to prepare for the 2016 Presidential election year.
- Cleaned and reorganized supply rooms.
- Attended IACREOT conference to learn practices and procedures from election officials across the United States and other countries.
- Successfully processed over 74,000 maintenance records for our LEMS and MCVR which are voter registration records management.
- Registered approximately 2,000 new voters
- Continued to coordinate voter records with the Courts system (felony convictions) and Bureau of Vital Statistics for the death records to maintain the voter rolls.
- Reviewed polling locations to insure adequate space and handicapped accessibility.
- Moved one polling location in Gerald, MO.

2016 OBJECTIVES

- Prepare and execute four major elections, with the possibility of one additional election, with the March and April elections being three weeks apart.
- Accept filings and filing fees for those candidates who wish to run for a County Office in the August Primary.
- Be prepared to process a HIGH number of new registrations as well as address changes, name changes and cancellations.

- Be prepared to issue, receive and process a high number of absentee ballots.
- Continue to work with Adkins to improve election judge training.
- Work with IT Department and the Secretary of State's Office to better utilize the state-wide database and to improve its efficiency, including going to training sessions or by viewing webinars that the SOS may offer.
- Process all initiative petitions that the Secretary of State may send us.
- Continue to communicate with the IT Department to stream-line our two registration databases.

BUDGET HIGHLIGHTS

With four major elections and the possibility of one additional election in 2016, there is an over-all budget increase of \$259,841,

VOTER REGISTRATION AND ELECTIONS

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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	3.0	3.0	0.0
	<u>4.5</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Registered Voters	68,455	69,172	69,172	69,172
Elections Held	1	3	4	5

**GENERAL FUND EXPENDITURES
VOTER REGISTRATION & ELECTIONS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	550	611.100	Regular Wages	127,182	150,000	150,000	153,957
2	100	550	611.200	Overtime Wages	0	1,000	1,000	2,000
3	100	550	612.100	Part-Time Wages	5,214	0	0	35,000
4	100	550	613.100	FICA	8,583	11,552	11,552	14,608
5	100	550	614.100	Retirement-LAGERS	23,153	26,274	26,274	24,329
6	100	550	617.100	Life Insurance	215	240	240	264
7	100	550	617.200	Health Insurance	38,873	43,157	43,157	43,726
8	100	550	617.300	Dental Insurance	1,739	1,848	1,848	1,848
9	100	550	617.400	Vision Insurance	571	591	591	591
10				Total Personnel Services	<u>205,530</u>	<u>234,662</u>	<u>234,662</u>	<u>276,323</u>
11								
12								
13	100	550	623.100	Telephone	1,438	3,800	3,800	4,000
14	100	550	624.100	Postage & Freight	36,017	33,000	20,000	50,000
15	100	550	625.100	Rent & Leases	16,658	21,500	10,000	28,000
16	100	550	626.100	Maintenance & Repairs	3,769	39,820	35,200	40,100
17	100	550	631.100	Advertising	5,147	2,000	1,500	10,000
18	100	550	632.200	Contractual Services	352,100	192,000	86,000	364,000
19	100	550	634.100	Training	1,293	3,000	3,000	3,000
20				Total Services	<u>416,422</u>	<u>295,120</u>	<u>159,500</u>	<u>499,100</u>
21								
22								
23	100	550	651.100	Office Supplies	6,846	10,000	5,000	17,000
24	100	550	652.100	Mileage	6,297	4,800	4,000	10,000
25	100	550	655.100	Business Expense	2,438	3,000	3,000	3,000
26				Total Supplies & Other	<u>15,581</u>	<u>17,800</u>	<u>12,000</u>	<u>30,000</u>
27								
28								
29	100	550	686.100	Other Equipment	3,196	0	237	2,000
30				Total Capital Outlay	<u>3,196</u>	<u>0</u>	<u>237</u>	<u>2,000</u>
31								
32								
33				REGISTRATION & ELECTIONS				
34				TOTAL EXPENDITURES	640,729	547,582	406,399	807,423

UNIVERSITY OF MISSOURI EXTENSION CENTER

DEPARTMENTAL FUNCTIONS

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

There are no significant changes to this budget.

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

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	560	625.100	Rent & Leases	14,400	14,400	14,400	14,400
2	100	560	632.200	Contractual Services	150,723	163,647	163,647	163,647
3				Total Services	<u>165,123</u>	<u>178,047</u>	<u>178,047</u>	<u>178,047</u>
4								
5								
6				UNIV. OF MO EXT. CENTER				
7				TOTAL EXPENDITURES	165,123	178,047	178,047	178,047

PLANNING AND ZONING

DEPARTMENTAL FUNCTIONS

Planning and Zoning is 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. When needed, Planning and Zoning has also been helping with County Wide Tourism and Economic Development.

2015 ACCOMPLISHMENTS

- Continued looking at the Unified Land Use Regulations and amended as needed.
- Had public hearings for amending the Unified Land Use Regulations.
- Passed multiple amendments to the Unified Land Use Regulations.
- 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.
- Provided training for the Planning and Zoning Commission.
- Amended the Unified Land Use Regulations in regards to landfills.
- Brought on a Conflict Attorney to handle certain violation cases.
- Worked with IT Department to coordinate our regulations with their Road Naming Policy.

2016 OBJECTIVES

- Look into rezoning the County.
- Start 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.
- Purchase a new four-wheel drive vehicle.

- Look into using E-Board Room for the Planning and Zoning Commission and the Board of Zoning Adjustment.

BUDGET HIGHLIGHTS

The 2016 budget includes \$19,500 for the purchase of a vehicle.

PLANNING AND ZONING

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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>

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Zoning Applications	238	256	256	256

**GENERAL FUND EXPENDITURES
PLANNING & ZONING**

					2014	2015	2015	2016
Fund	Dept.	Account No.	Description		Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1	100	565	611.100	Regular Wages	112,746	115,144	115,144	118,605
2	100	565	613.100	FICA	6,938	8,809	8,809	9,073
3	100	565	614.100	Retirement-LAGERS	20,100	20,035	20,035	18,502
4	100	565	617.100	Life Insurance	144	144	144	159
5	100	565	617.200	Health Insurance	39,444	36,276	36,276	36,752
6	100	565	617.300	Dental Insurance	1,079	1,109	1,109	1,109
7	100	565	617.400	Vision Insurance	354	355	355	355
8			Total Personnel Services		180,805	181,872	181,872	184,555
9								
10								
11	100	565	623.100	Telephone	910	2,000	990	1,200
12	100	565	624.100	Postage & Freight	767	1,000	1,000	1,100
13	100	565	625.100	Rent & Leases	35	35	35	35
14	100	565	626.100	Maintenance & Repairs	935	1,000	75	250
15	100	565	631.100	Advertising	1,942	1,700	2,000	1,700
16	100	565	632.200	Contractual Services	17,216	19,000	17,000	19,062
17	100	565	634.100	Training	211	700	700	700
18			Total Services		22,016	25,435	21,800	24,047
19								
20								
21	100	565	651.100	Office Supplies	726	1,100	400	700
22	100	565	652.100	Mileage	116	300	241	356
23	100	565	654.100	Memberships	410	325	325	325
24	100	565	656.100	Printing & Binding	1,488	2,000	750	2,100
25	100	565	657.100	Fuel	566	1,100	350	1,000
26	100	565	660.100	Other Supplies	77	200	0	200
27	100	565	661.100	Miscellaneous Other	0	0	0	0
28	100	565	661.110	Refunds	0	1,300	652	1,400
29			Total Supplies & Other		3,383	6,325	2,718	6,081
30								
31								
32	100	565	685.100	Vehicles	0	0	0	19,500
33	100	565	687.100	Office Equipment	0	2,475	1,475	0
34			Total Capital Outlay		0	2,475	1,475	19,500
35								
36			PLANNING & ZONING					
37			TOTAL EXPENDITURES		206,204	216,107	207,865	234,183

ECONOMIC DEVELOPMENT

DEPARTMENTAL FUNCTIONS

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

There are no significant changes to this budget.

**GENERAL FUND EXPENDITURES
ECONOMIC DEVELOPMENT/TOURISM**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	567	624.100	Postage & Freight	2,526	1,500	50	1,500
2	100	567	631.100	Advertising	249	200	0	200
3	100	567	632.200	Contractual Services	1,420	2,500	2,000	3,000
4	100	567	634.100	Training	0	675	0	675
5				Total Services	4,195	4,875	2,050	5,375
6								
7	100	567	652.100	Mileage	18	200	0	200
8	100	567	654.100	Memberships	0	200	225	225
9	100	567	655.100	Business Expense	526	0	0	0
10	100	567	656.100	Printing & Binding	90	600	0	600
11	100	567	660.100	Other Supplies	45	500	0	500
12				Total Supplies & Other	679	1,500	225	1,525
13								
14								
15								
16				ECONOMIC DEV./TOURISM				
17				TOTAL EXPENDITURES	4,874	6,375	2,275	6,900

EMERGENCY MANAGEMENT AGENCY (EMA)

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- Continued the enhancement of our community outreach programs
- Implemented the School Safety Program
- Supported local and regional response to incidents
- Liaison representative between responder agencies and county government
- Provided technical expertise in preparedness and prevention measures
- Conducted annual planning workshop with responders and community partners
- Worked with responder agencies, county government, and technical experts to assist in the coordination of 911 projects

2016 OBJECTIVES

- Continue the enhancement of our community outreach programs
- Continue the School Safety Program
- Support local and regional response to incidents
- Maintain current capabilities of the agency
- Enhance the partnership of responders and community organizations such as schools

BUDGET HIGHLIGHTS

For the budget year 2016, regular wages has been increased due to title changes and the increased responsibilities associated therewith. \$55,000 has been budgeted for the purchase of a vehicle.

EMERGENCY MANAGEMENT AGENCY

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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	1.0	1.0	0.0
	<u>2.0</u>	<u>3.0</u>	<u>3.0</u>	<u>0.0</u>

**GENERAL FUND EXPENDITURES
EMERGENCY MANAGEMENT AGENCY**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	570	611.100	Regular Wages	78,008	131,966	131,966	166,800
2	100	570	613.100	FICA	5,742	10,095	10,095	12,760
3	100	570	614.100	Retirement-LAGERS	13,835	22,962	22,962	26,021
4	100	570	615.100	Unemployment	0	0	0	0
5	100	570	617.100	Life Insurance	96	144	144	159
6	100	570	617.200	Health Insurance	9,308	26,670	26,670	20,267
7	100	570	617.300	Dental Insurance	719	1,109	1,109	1,109
8	100	570	617.400	Vision Insurance	236	355	355	355
9				Total Personnel Services	107,944	193,301	193,301	227,471
10								
11								
12	100	570	623.100	Telephone	4,935	9,000	9,000	9,000
13	100	570	624.100	Postage & Freight	128	150	150	200
14	100	570	626.100	Maintenance & Repairs	5,920	14,000	14,000	14,000
15	100	570	632.200	Contractual Services	747	20,060	20,060	10,000
16				Total Services	11,730	43,210	43,210	33,200
17								
18								
19	100	570	651.100	Office Supplies	499	3,000	3,000	3,000
20	100	570	652.100	Mileage	0	200	200	200
21	100	570	653.100	Books & Publications	257	200	200	200
22	100	570	654.100	Memberships	50	50	50	500
23	100	570	655.100	Business Expense	838	11,550	11,550	11,550
24	100	570	656.100	Printing & Binding	294	500	500	1,000
25	100	570	657.100	Fuel	1,750	3,000	3,000	4,000
26	100	570	660.100	Other Supplies	8,513	32,000	32,000	22,000
27				Total Supplies & Other	12,201	50,500	50,500	42,450
28								
29								
30	100	570	685.100	Vehicles	0	0	0	55,000
31	100	570	686.100	Other Equipment (Grants)	9,438	7,500	7,500	7,500
32	100	570	687.100	Office Equipment	315	2,500	2,500	2,500
33				Total Capital Outlay	9,753	10,000	10,000	65,000
34								
35				EMERGENCY MANAGEMENT AGENCY				
36				TOTAL EXPENDITURES	141,628	297,011	297,011	368,121

LOCAL EMERGENCY PLANNING COMMITTEE (LEPC)

DEPARTMENTAL FUNCTIONS

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 ACCOMPLISHMENTS

- Purchased GoToWebinar service. Provides access to meetings and training for the LEPC and first responder agencies.
- Preparing pre-plans for Tier II reporting facilities on Rhodium Incident Management Suite that can be shared with first responder agencies for response to such locations.
- Partnered with Region C EMPG recipients for completion of annual LEPC/EMPG grants full-scale exercise requirements.

2016 OBJECTIVES

- Engage more Tier II reporting facilities to attend/host LEPC meetings and facility tours.

BUDGET HIGHLIGHTS

The line item for contractual services 2 has been decreased from \$50,000 in 2015 to \$20,000 in 2016. This line item is to support MERC training coordinators. The amount budgeted for office equipment has been decreased from \$10,000 in 2015 to \$5,000 in 2016.

**GENERAL FUND EXPENDITURES
LOCAL EMERGENCY PLANNING**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	571	623.100 Telephone	1,914	2,220	1,900	2,220
2	100	571	624.100 Postage & Freight	53	500	15	500
3	100	571	626.100 Maintenance & Repairs	0	500	0	500
4	100	571	632.200 Contractual Services	0	2,500	0	2,000
5	100	571	632.220 Contractual Services 2	16,668	50,000	10,000	20,000
6	100	571	634.100 Training	908	12,900	900	7,905
7			Total Services	19,543	68,620	12,815	33,125
8							
9							
10	100	571	651.100 Office Supplies	0	1,000	800	1,000
11	100	571	652.100 Mileage	0	500	0	500
12	100	571	653.100 Books & Publications	22	1,500	0	750
13	100	571	656.100 Printing & Binding	0	1,500	200	750
14	100	571	657.100 Fuel	136	500	0	200
15	100	571	660.100 Other Supplies	712	10,000	1,000	14,175
16	100	571	661.100 Miscellaneous Other	10,121	17,400	1,200	14,500
17			Total Supplies & Other	10,991	32,400	3,200	31,875
18							
19							
20							
22	100	571	687.100 Office Equipment	1,437	10,000	500	5,000
23			Total Capital Outlay	1,437	10,000	500	5,000
24							
25							
26			LOCAL EMERGENCY				
27			PLANNING				
28			TOTAL EXPENDITURES	31,971	111,020	16,515	70,000

INFORMATION TECHNOLOGY
GEOGRAPHIC INFORMATION SERVICES
E-911 ADDRESSING

DEPARTMENTAL FUNCTIONS

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. Intranet and internet websites are maintained for the sharing and distribution of information and data.

IT maintains all ownership records for Franklin County. Transfers, splits, and new subdivisions are processed daily. Maps are available for the general public along with various County departments and other agencies.

IT assigns and maintains addressing information for all properties in unincorporated Franklin County along with the development of layers used in the 911 Dispatch software.

2015 ACCOMPLISHMENTS

- Continued migration of data to virtual servers
- Software development and maintenance:
 - GIS Ownership Tracking
 - Building Department – Re-wrote Permit Tracking System
 - Transfer Software
 - Bridge between Assessor and Collector for Personal Property
 - Receipt Program for GIS
- Upgraded GIS maps and currently working on upgrading the maps displayed in the intranet and internet
- Will be developing a new application to compare values of real and personal property in the Assessor's and Collector's records
- Upgraded network monitoring system
- Replaced servers at the Sheriff's Department with two virtual hosts and a SAN

- Replaced tape backup system at Sheriff's Department
- Enhanced the County's wireless network abilities
- Updated Addressing policy

2016 OBJECTIVES

- Reminder – our phone system is now nine years old and has a life expectancy of 10 years more or less. We have more options on upgrading/replacing our current controllers. We can replace the current controllers or we can now move to virtual controllers. We have been budgeting about \$12,000 per year each year for annual maintenance but have not paid it. We only pay Mitel when we actually have them send a technician on site and for materials.
- We budgeted to replace our wide format plotters in 2015. The OCE color plotter is no longer functional and the KIP has some issues. I have delayed replacing them this long because of the cost involved in one plotter solution and the new technology that is just now emerging. HP is coming out with a new printer in the first quarter of 2016 that appears to be a good solution for us to consider. Also KIP is releasing a new toner based color solution that will fit within our budget and also the predictions suggest it will be very economical to use. We have the opportunity to purchase a low end ink jet plotter now and then trade it in for full value on the purchase of one of these other solutions once they are available.
- Will retire the older AS400

BUDGET HIGHLIGHTS

The 2016 budget for other equipment in the information technology department has been increased by \$25,000 for phone controller/software. \$14,000 has been included in contractual services for webpage design.

INFORMATION TECHNOLOGY

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	580	611.100	Regular Wages	110,687	113,042	113,042	116,432
2	100	580	613.100	FICA	7,549	8,648	8,648	8,907
3	100	580	614.100	Retirement-LAGERS	19,733	19,669	19,669	18,163
4	100	580	617.100	Life Insurance	96	96	96	106
5	100	580	617.200	Health Insurance	25,680	27,957	27,957	28,325
6	100	580	617.300	Dental Insurance	719	740	740	740
7	100	580	617.400	Vision Insurance	236	237	237	237
8				Total Personnel Services	<u>164,700</u>	<u>170,389</u>	<u>170,389</u>	<u>172,910</u>
9								
10								
11	100	580	623.100	Telephone	3,629	4,000	4,000	4,000
12	100	580	624.100	Postage & Freight	20	200	200	200
13	100	580	625.100	Rent & Leases	35	35	35	35
14	100	580	626.100	Maintenance & Repairs	12,703	18,920	18,920	21,782
15	100	580	629.100	Other Professional Services	0	10,000	10,000	10,000
16	100	580	632.200	Contractual Services	48,738	54,492	54,492	68,490
17	100	580	634.100	Training	1,279	4,000	4,000	4,000
18				Total Services	<u>66,404</u>	<u>91,647</u>	<u>91,647</u>	<u>108,507</u>
19								
20								
21	100	580	651.100	Office Supplies	1,422	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	<u>1,422</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
25								
26								
27								
28	100	580	686.100	Other Equipment	14,678	3,000	3,000	28,000
29	100	580	687.100	Office Equipment	1,003	3,000	3,000	3,000
30				Total Capital Outlay	<u>15,681</u>	<u>6,000</u>	<u>6,000</u>	<u>31,000</u>
31								
32								
33				INFORMATION TECHNOLOGY				
34				TOTAL EXPENDITURES	248,207	272,036	272,036	316,417

GEOGRAPHIC INFORMATION SERVICES

BUDGET HIGHLIGHTS

The 2016 budget for other equipment has been decreased to \$2,000, down from \$42,000 in 2015.

GEOGRAPHIC INFORMATION SERVICES

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	581	611.100	Regular Wages	31,369	32,037	32,039	33,000
2	100	581	612.100	Part-Time Wages	13,814	16,279	16,281	16,769
3	100	581	613.100	FICA	3,244	3,696	3,696	3,807
4	100	581	614.100	Retirement-LAGERS	5,592	5,574	5,575	5,148
5	100	581	615.100	Unemployment	0	0	0	0
6	100	581	617.100	Life Insurance	48	48	48	53
7	100	581	617.200	Health Insurance	4,654	5,067	5,067	5,134
8	100	581	617.300	Dental Insurance	360	370	370	370
9	100	581	617.400	Vision Insurance	118	119	119	119
10				Total Personnel Services	59,199	63,190	63,195	64,400
11								
12								
13	100	581	623.100	Telephone	0	100	100	100
14	100	581	624.100	Postage & Freight	0	100	100	100
15	100	581	626.100	Maintenance & Repairs	12,487	17,282	17,282	15,282
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	1,010	4,000	4,000	4,000
19				Total Services	13,497	27,482	27,482	25,482
20								
21								
22	100	581	651.100	Office Supplies	2,065	4,000	4,000	4,000
23	100	581	652.100	Mileage	0	200	200	200
24	100	581	655.100	Business Expense	0	200	200	200
25	100	581	661.100	Miscellaneous Other	60	250	250	250
26				Total Supplies & Other	2,125	4,650	4,650	4,650
27								
28								
29								
30	100	581	686.100	Other Equipment	0	42,000	30,000	2,000
31	100	581	687.100	Office Equipment	0	1,500	1,500	1,500
32				Total Capital Outlay	0	43,500	31,500	3,500
33								
34								
35				GEOGRAPHIC INFORMATION SYSTEM				
36				TOTAL EXPENDITURES	74,821	138,822	126,827	98,032
37								

MAINTENANCE DEPARTMENT

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- Bid and installed sliding glass doors for Judicial Building to keep wind from ripping swinging doors off hinges.
- Maintained buildings (repaired rooftop units as needed to keep AC going, replaced light bulbs and ballast).
- Maintained building grounds (cut grass, trimmed bushes, pulled weeds, plowed snow).
- Cleaned buildings, cleaned carpets, waxed and buffed floors.
- Wrote scope of work, applied for permit and bid Sheriff's lobby remodel.
- Accident-free

2016 OBJECTIVES

- Bid and install sliding glass doors for the Government Center building.
- Continue maintenance and upkeep of county buildings.
- Maintain building and grounds.
- Write scope of work for all services needed for Maintenance Department.
- Buy more equipment as needed.

BUDGET HIGHLIGHTS

\$22,000 less has been budgeted for maintenance and repairs for 2016.

MAINTENANCE DEPARTMENT

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2014-2015 Change
Facilities Director	1.0	1.0	1.0	0.0
Janitor I	3.0	4.0	3.5	(0.5)
Maintenance Laborer	0.5	0.5	0.5	0.0
Maintenance Mechanic	2.0	2.0	2.0	0.0
	<u>6.5</u>	<u>7.5</u>	<u>7.0</u>	<u>(0.5)</u>

Eight part-time Janitor 1 positions were anticipated for 2015. Currently, there are seven part-time janitor 1 positions filled and anticipated for 2016.

**GENERAL FUND EXPENDITURES
MAINTENANCE**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	100	585	611.100	Regular Wages	112,683	115,398	115,398	118,853
2	100	585	611.200	Overtime	48	0	0	0
3	100	585	612.100	Part-Time Wages	58,566	87,546	87,546	92,628
4	100	585	613.100	FICA	12,572	15,525	15,525	16,178
5	100	585	614.100	Retirement-LAGERS	20,097	20,079	20,079	18,541
6	100	585	617.100	Life Insurance	144	144	144	159
7	100	585	617.200	Health Insurance	10,491	11,421	11,421	11,572
8	100	585	617.300	Dental Insurance	1,079	1,109	1,109	1,109
9	100	585	617.400	Vision Insurance	354	355	355	355
10				Total Personnel Services	<u>216,034</u>	<u>251,577</u>	<u>251,577</u>	<u>259,395</u>
11								
12								
13	100	585	623.100	Telephone	15,712	17,000	17,000	17,000
14	100	585	626.100	Maintenance & Repairs	54,712	82,000	60,000	60,000
15	100	585	630.100	Utilities	239,766	240,000	240,000	240,000
16	100	585	631.100	Advertising	232	300	300	300
17	100	585	632.200	Contractual Services	32,014	67,600	67,600	67,600
18				Total Services	<u>342,436</u>	<u>406,900</u>	<u>384,900</u>	<u>384,900</u>
19								
20								
21	100	585	651.100	Office Supplies	450	450	450	450
22	100	585	657.100	Fuel	1,964	3,000	3,000	3,000
23	100	585	658.100	Janitor Supplies	12,215	20,000	20,000	20,000
24	100	585	660.100	Other Supplies	0	1,000	1,000	1,000
25	100	585	661.100	Miscellaneous Other	795	250	250	1,000
26				Total Supplies & Other	<u>15,424</u>	<u>24,700</u>	<u>24,700</u>	<u>25,450</u>
27								
28								
29								
30	100	585	686.100	Other Equipment	8,752	10,000	10,000	10,000
31				Total Capital Outlay	<u>8,752</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
32								
33								
34				MAINTENANCE DEPARTMENT				
35				TOTAL EXPENDITURES	582,646	693,177	671,177	679,745

SOIL CONSERVATION

DEPARTMENTAL FUNCTIONS

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>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	595	632.200	Contractual Services	16,000	16,000	16,000	17,000
2								
3								
4				SOIL CONSERVATION				
5				TOTAL EXPENDITURES	16,000	16,000	16,000	17,000

MISCELLANEOUS

DEPARTMENTAL FUNCTIONS

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

BUDGET HIGHLIGHTS

The overall budget has been decreased by \$145,235 for 2016. In 2015, the County budgeted to possibly replace the financial software at an estimated cost of \$100,000. This amount is not reflected in the 2016 budget. The professional services budget has also been reduced by \$25,000 for 2016. Due to no budgeted transfer to the Health Fund, transfers out has been decreased by \$25,000 for 2016.

**GENERAL FUND EXPENDITURES
MISCELLANEOUS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	596	617.500	Flex Spending	2,899	25,000	3,000	25,000
2				Total Personnel Services	2,899	25,000	3,000	25,000
3								
4								
5	100	596	629.100	Other Professional Services	108,049	200,000	110,000	175,000
6	100	596	632.200	Contractual Services	62,094	63,000	63,000	63,000
7				Total Services	170,143	263,000	173,000	238,000
8								
9								
10	100	596	661.100	Miscellaneous Other	16,560	135,000	40,000	40,000
11	100	596	661.150	Vets Hall Misc./Records Mangmnt.	87	4,616	165	4,381
12				Total Supplies & Other	16,647	139,616	40,165	44,381
13								
14	100	596	686.150	Vets Hall Equip./Acquisitions	0	0	0	0
15				Total Capital Outlay	0	0	0	0
16								
17	100	596	690.200	Transfers To Road & Bridge Fund	5,000	5,000	5,000	5,000
18	100	596	690.400	Transfers To Capital Improvement	0	0	0	0
19	100	596	690.450	Transfers To Office Building Fund	0	0	0	0
20	100	596	690.610	Transfers To Family Court	0	0	0	0
21	100	596	690.640	Transfers To County 911	0	0	0	0
22	100	596	690.665	Transfers To Health Fund	0	25,000	25,000	0
23	100	596	690.685	Transfers To Municipal Court	0	0	0	0
24	100	596	690.800	Transfers To Brush Creek	0	50,000	50,000	50,000
25				Total Transfers Out	5,000	80,000	80,000	55,000
26								
27								
28				MISCELLANEOUS				
29				TOTAL EXPENDITURES	194,689	507,616	296,165	362,381

**GENERAL FUND
CAPITAL IMPROVEMENTS**

DEPARTMENTAL FUNCTIONS

This budget provides for the acquisition or construction of major capital facilities. For the budget year 2016 \$449,100 has been appropriated for principal and interest payments for a portion of the 2012 series of certificates of participation.

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>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	597	671.100	Capital Improvement Principal	249,300	255,600	255,600	259,200
2	100	597	672.100	Interest Series 2012	196,220	193,500	193,500	189,900
3				Total Debt Service	<u>445,520</u>	<u>449,100</u>	<u>449,100</u>	<u>449,100</u>
4								
5								
6				CAPITAL IMPROVEMENTS				
7				TOTAL EXPENDITURES	445,520	449,100	449,100	449,100

MEDICAL EXAMINER

MISSION

The mission is to provide Franklin County with medical examiner services as required by state statute.

DEPARTMENTAL FUNCTIONS

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 \$10,653 for 2016 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>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	100	641	632.200	Contractual Services	256,083	266,324	266,324	276,977
2								
3								
4				MEDICAL EXAMINER				
5				TOTAL EXPENDITURES	256,083	266,324	266,324	276,977

EMERGENCY FUND

DEPARTMENTAL FUNCTIONS

The mission is to appropriate emergency funds in accordance with Missouri Revised Statutes, Chapter 50, Section 50.540.

FUND FUNCTIONS

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

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January 1	\$3,007,418	\$3,010,419	\$3,010,381	\$3,013,481
2				
3 Estimated Revenue	3,062	3,100	3,100	3,200
4				
5 Estimated Expenditures	(99,000)	(3,013,519)	0	(3,016,681)
6				
7 Revenues Over (Under)				
8 Expenditures	2,963	(3,010,419)	3,100	(3,013,481)
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	\$3,010,381	\$0	\$3,013,481	\$0

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
23	150	000	492.100 Interest	3,062	3,100	3,100	3,200
24			Total Misc. Revenue	3,062	3,100	3,100	3,200
25							
26							
27	150	000	498.100 Transfer From General Fund	0	0	0	0
28	150	000	498.450 Transfer From Bldg. Fund	0	0	0	0
29			Total Transfers	0	0	0	0

EXPENDITURES

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
37	150	150	632.200 Contractual Services	99	3,013,519	0	3,016,681
38			Total Services	99	3,013,519	0	3,016,681

EMERGENCY FUND

43			TOTAL EXPENDITURES	99	3,013,519	0	3,016,681
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ROAD AND BRIDGE FUND

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

				2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget	
1			Fund Balance, January 1	\$4,971,908	\$4,329,330	\$5,360,243	\$6,321,632	
2								
3			Projected Revenues	11,201,631	12,159,689	12,549,918	14,083,864	
4								
5			Operating Expenditures	(10,867,058)	(13,959,001)	(11,597,629)	(16,706,062)	
6								
7			Revenues Over (under)					
8			Expenditures	334,573	(1,799,312)	952,289	(2,622,198)	
9								
10			Other Financing Sources (Uses)					
11			Sale of Capital Assets	48,762	0	4,100	50,000	
12			Transfers In	5,000	5,000	5,000	5,000	
13			Transfers Out	0	0	0	0	
14			Total Other Financing Sources (l)	53,762	5,000	9,100	55,000	
15								
16			Fund Balance, December 31	\$5,360,243	\$2,535,018	\$6,321,632	\$3,754,434	
17								
18								
19								
20								
21								
22								
23			Appropriated Regular Operations				\$16,706,062	
24			Appropriated Emergency Reserve				3,754,434	
25			Total Appropriations				\$20,460,496	
26								
27								
28								
29								
30	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
31	200	000	411.100	Property Tax Current	3,682,710	3,560,965	3,515,448	3,515,448
32	200	000	411.200	Property Tax Deliquent	190,766	309,649	305,691	305,691
33	200	000	411.300	Contra Tax Credit	45	0	0	0
34	200	000	411.310	Contra Washington TIF	9,067	5,700	5,700	5,700
35	200	000	412.100	Financial Institution Tax	978	1,000	1,000	1,000
36	200	000	415.100	Surtax	27,435	25,000	25,000	25,000
37	200	000	419.100	Gas Tax	1,599,800	1,548,000	1,584,802	1,552,200
38	200	000	420.100	Motor Vehicle Tax	632,614	500,000	600,000	507,450
39	200	000	420.150	Conservation Commission	377	375	375	375
40	200	000	421.100	Capital Improvement Sales Tax	5,751,766	5,500,000	5,800,000	5,800,000
41				Total Taxes	11,895,558	11,450,689	11,838,016	11,712,864
42								
43								
44	200	000	442.100	Federal Projects	447,171	1,908,000	1,908,000	3,612,000
45				Total Inter Gov. Revenue	447,171	1,908,000	1,908,000	3,612,000

1 FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2016

				2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
6	Fund	Dept.	Account No.	Description			
7	200	000	491.100	Interest-Taxes	43,168	46,000	44,000
8	200	000	492.151	R&B Restricted Interest	2,642	0	0
9	200	000	492.154	Series 08 Restricted Interest	28	0	0
10				Total Interest Revenue	<u>45,838</u>	<u>46,000</u>	<u>44,000</u>
11							
12							
13	200	000	493.050	Insurance Reimbursement	72,762	0	0
14	200	000	497.100	Miscellaneous	26,704	15,000	0
15				Total Other Revenue	<u>99,466</u>	<u>15,000</u>	<u>0</u>
16							
17	200	000	496.100	Sale of Asset	48,762	0	50,000
18	200	000	498.100	Transfers From General Fund	5,000	5,000	5,000
19				Total Other Financing Sources	<u>53,762</u>	<u>5,000</u>	<u>55,000</u>
20							
21							
22	200	000	429.100	Collector's Commission Adjust.	-39,370	-38,000	-39,000
23	200	000	429.101	Assessor Commission Adjust.	-24,136	-24,000	-24,000
24	200	000	429.200	Special Road District Adjust.	-805,519	-785,000	-805,000
25	200	000	429.201	Cities Share Adjustment	-417,377	-413,000	-417,000
26				Total Adjustments to Revenue	<u>-1,286,402</u>	<u>-1,260,000</u>	<u>-1,285,000</u>
27							
28							
29							
30				Total Road & Bridge Revenue	11,255,393	12,164,689	14,138,864

ROAD AND BRIDGE ADMINISTRATION

DEPARTMENTAL FUNCTIONS

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.

2016 OBJECTIVES

To oversee the objectives in Road & Bridge Operations.

BUDGET HIGHLIGHTS

\$8,750 has been budgeted for office equipment in 2016, up from \$1,700 in 2015. The budget for office supplies includes \$5,000 for the purchase of software.

ROAD AND BRIDGE ADMINISTRATION

PERSONNEL DETAIL

Position Title	2014	Budgeted	Budgeted	2015-2016 Change
	Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	
Highway Engineer/Administrator	0	0	1	1
Highway Administrator	1.0	1.0	0.0	(1.0)
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
Engineering Intern	0.0	0.0	0.5	0.5
Highway Records Clerk	1.0	1.0	1.0	0.0
Office Assistant	1.0	1.0	1.0	0.0
	7.0	7.0	6.5	(0.5)

The positions of highway engineer and highway administrator were combined.
A part-time engineering intern position was budgeted for 2016.

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

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	200	627	611.100	Regular Wages	290,482	307,096	307,096	313,738
2	200	627	611.200	Overtime	0	0	0	0
3	200	627	612.100	Part-Time Wages	0	0	0	7,000
4	200	627	613.100	FICA	19,697	23,493	23,493	24,536
5	200	627	614.100	Retirement-LAGERS	50,492	53,435	53,435	48,943
6	200	627	617.100	Life Insurance	276	288	288	317
7	200	627	617.200	Health Insurance	55,211	69,298	63,654	65,028
8	200	627	617.300	Dental Insurance	2,068	2,218	2,218	2,218
9	200	627	617.400	Vision Insurance	679	709	709	709
10				Total Personnel Services	418,905	456,537	450,893	462,489
11								
12								
13	200	627	623.100	Telephone	4,043	3,800	1,500	1,750
14	200	627	624.100	Postage & Freight	134	500	230	500
15	200	627	626.100	Maintenance & Repairs	110	470	380	730
16	200	627	632.200	Contractual Services	756	500	500	100
17	200	627	634.100	Training	600	1,000	500	4,200
18				Total Services	5,643	6,270	3,110	7,280
19								
20								
21	200	627	651.100	Office Supplies	1,143	2,000	2,000	7,100
22	200	627	653.100	Books & Publications	86	200	200	200
23	200	627	654.100	Memberships	0	200	100	200
24	200	627	655.100	Business Expense	235	500	500	500
25	200	627	661.100	Miscellaneous Other	0	250	230	1,800
26				Total Supplies & Other	1,464	3,150	3,030	9,800
27								
28								
29	200	627	687.100	Office Equipment	621	1,700	1,700	8,750
30				Total Capital Outlay	621	1,700	1,700	8,750
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 ADMINISTRATION				
37				TOTAL EXPENDITURES	426,633	467,657	458,733	488,319
38								

ROAD & BRIDGE OPERATIONS

DEPARTMENTAL FUNCTIONS

- 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.

2015 ACCOMPLISHMENTS

- Transitioned to new Highway Administrator
- Continued cleaning up filing system
- Arranged federal project files for better record keeping and auditing
- Added new bridge project, Fiddle Creek
- Purchased right-of-way and solicited bids, Circle Drive
- Finalized right-of-way and going through Section 106 process, Bend Road
- Finalized preliminary plans, Shawnee Ford
- Completed construction, Hogan Road
- Worked through Strategic Highway Safety Plan
- Bid and purchased two new rollers
- Bid new tandem dump truck
- Completed budgeted asphalt overlay projects with Highway Department forces
- Bid and completed St. Albans Road asphalt overlay

2016 OBJECTIVES

- Solicit bids and start construction, Bend Road
- Finalize right-of-way, solicit bids, start construction, Shawnee Ford
- Construct Circle Drive
- Begin engineering design, Possum Hollow
- Add new road project to TIP, Robertsville or Country Club
- Begin transition to digital operations and maintenance systems
- Add roadways to East-West Gateway categorical system
- Begin implementing strategic highway safety plan
- Pursue budgeted upgrades in equipment and trucks
- Look at roadways to be converted from rock to asphalt

- Continue normal maintenance of existing improved roadway surfaces
- Look at alternative methods of maintaining improved roadways
- Pursue alternative winter pretreatment methods

BUDGET HIGHLIGHTS

\$58,500 is budgeted for maintenance and repairs on buildings for 2016. \$1,396,996 is budgeted for the 2016 principal and interest payments for the highway's portion of the 2012 series of certificates of participation. Federal bridge land acquisition has been decreased from \$200,000 budgeted in 2015 to \$50,000 in 2016. Other equipment is budgeted at \$1,125,500 for 2016, up from \$650,000 budgeted in 2015. The budget for road repair materials is budgeted at \$2,454,500 for 2016, up from \$2,240,000 budgeted in 2015. The amount budgeted for hot mix overlays for 2016 is \$725,000, down \$75,000 from the 2015 budget amount. The amount budgeted for county bridge projects for 2016 is \$75,000, down from \$200,000 budgeted in 2015. \$4,100,000 is budgeted for federal bridge projects for 2016, up from \$1,990,000 budgeted in 2015.

ROAD AND BRIDGE OPERATIONS

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Leadperson 1	0	0	0	0.0
Leadperson 2	1.0	1.0	1.0	0.0
Leadperson 3	1.0	0.0	0.0	0.0
Leadperson 4	0.0	1.0	0.0	(1.0)
Leadperson 5	8.0	8.0	9.0	1.0
Operator 1	0.0	0.0	1.0	1.0
Operator 1- Asphalt Crew	1.0	1.0	0.0	(1.0)
Operator 2	3.0	1.0	1.0	0.0
Operator 3	1.0	3.0	3.0	0.0
Operator 4	4.0	2.0	1.0	(1.0)
Operator 5	14.0	16.0	17.0	1.0
T Crewperson 1	3.0	3.0	3.0	0.0
T Crewperson 2	0.0	0.0	0.0	0.0
T Crewperson 3	1.0	1.0	0.0	(1.0)
T Crewperson 4	1.0	0.0	1.0	1.0
T Crewperson 5	2.0	3.0	2.0	(1.0)
T Laborer 1	0.0	0.0	1.0	1.0
T Mechanic 1	1.0	1.0	1.0	0.0
T Mechanic 2	2.0	2.0	0.0	(2.0)
T Mechanic 3	0.0	0.0	2.0	2.0
Truck Driver 1	4.0	3.0	3.0	0.0
Truck Driver 2	1.0	2.0	1.0	(1.0)
Truck Driver 3	1.0	0.0	0.0	0.0
Truck Driver 4	0.0	1.0	1.0	0.0
Truck Driver 5	4.0	4.0	5.0	1.0
	<u>53.0</u>	<u>53.0</u>	<u>53.0</u>	<u>0.0</u>

Positions and titles changed from within.

PERFORMANCE MEASURES

	2013	2014	Projected 2015	Projected 2016
Bridges Constructed	4	4	1	3
Miles of Roads Paved	16	11	8.9	8.4

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

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	200	901	611.100	Regular Wages	2,145,480	2,239,614	1,994,004	2,314,101
2	200	901	611.200	Overtime Wages	31,290	20,000	20,000	20,000
3	200	901	612.100	Part-time Wages	56,036	75,000	75,000	110,000
4	200	901	613.100	FICA	156,305	178,598	159,809	186,974
5	200	901	614.100	Retirement-LAGERS	378,580	389,693	346,957	364,120
6	200	901	615.100	Unemployment	2,418	20,000	0	20,000
7	200	901	616.100	Workman's Compensation	147,395	160,000	173,236	200,000
8	200	901	617.100	Life Insurance	2,540	2,544	2,544	2,746
9	200	901	617.200	Health Insurance	419,641	489,984	489,984	454,495
10	200	901	617.300	Dental Insurance	19,034	19,588	19,589	19,220
11	200	901	617.400	Vision Insurance	6,248	6,259	6,259	6,141
12				Total Personnel Services	3,364,967	3,601,280	3,287,382	3,697,797
13								
14								
15	200	901	623.100	Telephone	5,073	5,600	5,600	5,600
16	200	901	626.104	Maintenance & Repairs-Bldgs.	0	0.00	0.00	58,500
17	200	901	632.200	Contractual Services	840	1,000	1,000	1,000
18	200	901	634.100	Training	940	3,000	500	3,200
19				Total Services	6,853	9,600	7,100	68,300
20								
21	200	901	655.100	Business Expense	127	150	0	150
22	200	901	659.100	Uniforms	24,824	30,000	30,000	30,500
23				Total Supplies & Other	24,951	30,150	30,000	30,650
24								
25	200	901	671.100	Capital Improvement Principal	775,600	795,200	795,200	806,400
26	200	901	672.100	Interest	610,462	601,614	601,614	590,596
27				Total Debt Service	1,386,062	1,396,814	1,396,814	1,396,996
28								
29								
30	200	901	681.100	Land	447	1,000	0	1,000
31	200	901	681.120	Federal Bridge Land Acquisition	4,686	200,000	85,000	50,000
32	200	901	682.100	Buildings	14,621	40,000	0	62,500
33	200	901	685.100	Vehicles	54,142	90,000	81,000	65,000
34	200	901	686.100	Other Equipment	416,947	650,000	650,000	1,125,500
35	200	901	687.100	Office Equipment	103	1,000	600	1,500
36				Total Capital Outlay	490,946	982,000	816,600	1,305,500

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2016

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	200	901	692.100	Rock - West	227,824	450,000	450,000	425,000
2	200	901	692.101	Rock - East	118,059	125,000	125,000	125,000
3	200	901	692.110	Pea Gravel - West	6,848	0	0	40,000
4	200	901	692.111	Pea Gravel - East	1,604	30,000	15,000	37,000
5	200	901	692.200	Asphalt Patching - West	564,933	450,000	450,000	460,000
6	200	901	692.201	Asphalt Patching - East	439,340	400,000	400,000	350,000
7	200	901	692.300	Liquid Asphalt - West	176,197	190,000	30,000	230,000
8	200	901	692.301	Liquid Asphalt - East	105,047	160,000	20,000	252,500
9	200	901	692.400	Herbicide	17,871	30,000	30,000	30,000
10	200	901	692.500	Salt	211,946	200,000	200,000	280,000
11	200	901	692.600	Striping	61,185	70,000	32,000	50,000
12	200	901	692.700	Culverts	89,148	100,000	100,000	125,000
13	200	901	692.800	Miscellaneous Road Repairs	20,545	25,000	20,000	25,000
14	200	901	692.850	Bike Trail Maintenance	0	0	0	10,000
15	200	901	692.900	Contractual Serv.-Maintenance	10,450	10,000	10,000	15,000
16				Total Road Repair Materials	2,050,997	2,240,000	1,882,000	2,454,500
17								
18								
19	200	901	693.100	Regular Operations - Bridge	18,012	25,000	23,000	25,000
20	200	901	693.900	Contractual Services-Bridge	0	10,000	0	10,000
21				Total Bridge & Culvert Repairs	18,012	35,000	23,000	35,000
22								
23								
24	200	901	694.100	Fuel	538,087	575,000	525,000	550,000
25	200	901	694.200	Tires	72,122	60,000	60,000	70,000
26	200	901	694.300	Grease & Oil	9,991	11,500	12,000	20,000
27	200	901	694.400	Antifreeze/Deicer/Washer Fluid	558	0	0	0
28	200	901	694.500	Cutting Edges	25,177	25,000	25,000	25,000
29				Total Equipment Operations	645,935	671,500	622,000	665,000
30								
31								
32	200	901	695.100	Equipment Repair & Maintenance	468,971	350,000	325,000	380,000
33	200	901	695.200	Equipment Rental	37,114	40,000	20,000	30,000
34				Total Equip. Repair & Maint.	506,085	390,000	345,000	410,000
35								
36								
37	200	901	696.100	Sign Supplies	36,582	40,000	37,500	40,000
38	200	901	696.200	Tools	8,646	10,000	10,000	14,000
39	200	901	696.300	Hwy. Garage Maint. & Operations	33,406	25,000	27,500	30,000
40	200	901	696.500	Radio Maintenance	10,516	10,000	9,000	10,000
41	200	901	696.600	Miscellaneous General Expense	20,270	20,000	20,000	25,000
42	200	901	696.650	Site Development	19,974	20,000	5,000	20,000
43	200	901	696.700	Insurance	94,318	95,000	95,000	95,000
44				Total General Expenses	223,712	220,000	204,000	234,000

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2016

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	200	901	697.200	Hot Mix Overlays	511,203	800,000	750,000	725,000
2	200	901	697.250	Chip and Seal	0	0	0	0
3	200	901	697.300	Consultant Fees	0	10,000	10,000	60,000
4	200	901	697.400	County Bridge Projects	0	200,000	0	75,000
5	200	901	697.410	County Bridge Consultant Fees	0	10,000	10,000	70,000
6	200	901	697.600	Federal Bridge Projects	537,236	1,990,000	900,000	4,100,000
7	200	901	697.610	Federal Bridge Consultant Fees	510,709	395,000	395,000	415,000
8	200	901	697.700	Miscellaneous Capital Projects	0	50,000	0	25,000
10	200	901	697.910	Franklin County Grant Program	162,757	460,000	460,000	450,000
11				Total Capital Improvements	1,721,905	3,915,000	2,525,000	5,920,000
12								
13								
14				ROAD & BRIDGE OPERATIONS				
15				TOTAL EXPENDITURES	10,440,425	13,491,344	11,138,896	16,217,743

ROAD AND BRIDGE EMERGENCY RESERVE

DEPARTMENTAL FUNCTIONS

This budget was created to appropriate a portion of 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 \$3,754,434. 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>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
t 200	142	632.200	Contractual Services	0	2,535,018	0	3,754,434

ASSESSMENT FUND

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

ASSESSMENT FUND

				2014	2015	2015	2016	
				Actual	Budget Revised	Estimated By Dept.	Adopted Budget	
1			Fund Balance, January 1	\$286,228	\$149,028	\$264,049	\$748,587	
2								
3			Estimated Revenue	897,186	870,765	880,135	878,358	
4								
5			Estimated Expenditures	(919,365)	(1,008,597)	(995,597)	(1,026,945)	
6								
7			Revenues Over (Under)					
8			Expenditures	(22,179)	(137,832)	(115,462)	(148,587)	
9								
10			Interfund Transfers In (Out)					
11			Transfers In	0	600,000	600,000	0	
12			Transfers Out	0	0	0	0	
13			Net Transfers	0	600,000	600,000	0	
14								
15			Fund Balance, December 31	\$284,049	\$611,196	\$748,587	\$600,000	
16								
17			Appropriated Regular Operations				\$1,026,945	
18			Appropriated Emergency Reserve				0	
19			Total Appropriations				\$1,026,945	
20								
21								
22								
23								
24	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
25	300	000	418.100	Taxing Entities Commission on Taxes	678,971	655,000	655,000	655,000
26				Total Taxes	678,971	655,000	655,000	655,000
27								
28	300	000	443.001	State Reimbursement	215,565	215,565	223,158	223,158
29				Total Intergovernmental Revenue	215,565	215,565	223,158	223,158
30								
31	300	000	492.300	Restricted Cash Earnings	157	200	200	200
32	300	000	497.100	Miscellaneous	2,493	0	1,777	0
33				Total Miscellaneous Revenue	2,650	200	1,977	200
34								
35	300	000	498.100	Transfers From General Revenue	0	600,000	600,000	0
36				Total Transfers	0	600,000	600,000	0
37								
38				TOTAL ASSESSMENT FUND				
39				REVENUE	897,186	1,470,765	1,480,135	878,358

ASSESSMENT

FUND FUNCTIONS

The Assessor's office 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.

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 ACCOMPLISHMENTS

- We survived another assessment year.
- We implemented two more tablets.

2016 OBJECTIVES

- Putting mobile homes on Personal Property
- Combining Real Estate and Personal Property budgets
- Provide funding information for taxing entities

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 2016 budget assumes a per parcel rate of \$3.1452 for 70,952 parcels. Beginning in 2016, the real estate and the personal property budgets merged.

ASSESSMENT

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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
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>16.0</u>	<u>16.0</u>	<u>16.0</u>	<u>0.0</u>

Beginning in 2016, the personal property and real estate budgets merged.

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Real Estate Parcels Assessed	71,356	71,855	71,855	71,855
Personal Property Accounts Assessed	44,739	44,045	44,045	44,045

ASSESSMENT FUND EXPENDITURES

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	300	204	611.100	Regular Wages	342,195	350,929	350,929	590,588
2	300	204	613.100	FICA	23,269	26,846	26,846	45,180
3	300	204	614.100	Retirement-LAGERS	61,003	61,062	61,062	92,132
4	300	204	615.100	Unemployment	0	13,000	0	5,667
5	300	204	617.100	Life Insurance	480	480	480	845
6	300	204	617.200	Health Insurance	72,919	79,384	79,384	105,829
7	300	204	617.300	Dental Insurance	3,597	3,696	3,696	5,914
8	300	204	617.400	Vision Insurance	1,181	1,181	1,181	1,890
9				Total Personnel Services	504,644	536,578	523,578	848,045
10								
11								
12	300	204	623.100	Telephone	3,799	6,500	6,500	9,300
13	300	204	624.100	Postage & Freight	4,500	7,000	7,000	33,000
14	300	204	626.100	Maintenance & Repairs	829	3,500	3,500	5,200
15	300	204	629.100	Other Professional Services	14,675	20,000	20,000	33,000
16	300	204	632.200	Contractual Services	16,126	17,000	17,000	23,000
17	300	204	634.100	Training	3,090	7,000	7,000	10,000
18				Total Services	43,019	61,000	61,000	113,500
19								
20								
21	300	204	651.100	Office Supplies	1,605	4,000	4,000	5,000
22	300	204	652.100	Mileage	14,122	15,000	15,000	15,000
23	300	204	653.100	Books & Publications	310	1,200	1,200	5,700
24	300	204	654.100	Memberships	0	1,000	1,000	1,500
25	300	204	655.100	Business Expense	102	500	500	1,200
26	300	204	656.100	Printing & Binding	1,616	1,500	1,500	27,000
27				Total Supplies & Other	17,755	23,200	23,200	55,400
28								
29								
30								
31	300	204	685.100	Vehicles	0	0	0	0
32	300	204	687.100	Office Equipment	1,672	6,000	6,000	10,000
33				Total Capital Outlay	1,672	6,000	6,000	10,000
34								
35								
36				ASSESSOR-REAL ESTATE				
37				TOTAL EXPENDITURES	567,090	626,778	613,778	1,026,945

**ASSESSMENT FUND EXPENDITURES
ASSESSOR-PERSONAL PROPERTY**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	300	205	611.100	Regular Wages	217,818	222,454	222,454	0
2	300	205	612.100	Part-Time Wages	0	0	0	0
3	300	205	613.100	FICA	15,572	17,018	17,018	0
4	300	205	614.100	Retirement-LAGERS	38,839	38,707	38,707	0
5	300	205	617.100	Life Insurance	271	288	288	0
6	300	205	617.200	Health Insurance	28,865	31,425	31,425	0
7	300	205	617.300	Dental Insurance	2,158	2,218	2,218	0
8	300	205	617.400	Vision Insurance	709	709	709	0
9				Total Personnel Services	<u>304,232</u>	<u>312,819</u>	<u>312,819</u>	<u>0</u>
10								
11								
12	300	205	623.100	Telephone	1,314	2,800	2,800	0
13	300	205	624.100	Postage & Freight	21,091	23,000	23,000	0
14	300	205	626.100	Maintenance & Repairs	308	700	700	0
15	300	205	628.100	Bonds	0	100	100	0
16	300	205	629.100	Other Professional Services	2,200	5,000	5,000	0
17	300	205	634.100	Training	0	1,000	1,000	0
18				Total Services	<u>24,913</u>	<u>32,600</u>	<u>32,600</u>	<u>0</u>
19								
20								
21	300	205	651.100	Office Supplies	1,046	1,200	1,200	0
22	300	205	653.100	Books & Publications	3,476	4,500	4,500	0
23	300	205	655.100	Business Expense	0	700	700	0
24	300	205	656.100	Printing & Binding	16,437	25,000	25,000	0
25				Total Supplies & Other	<u>20,959</u>	<u>31,400</u>	<u>31,400</u>	<u>0</u>
26								
27								
28								
29	300	205	687.100	Office Equipment	2,171	5,000	5,000	0
30				Total Capital Outlay	<u>2,171</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
31								
32								
33				ASSESSOR-				
34				PERSONAL PROPERTY				
35				TOTAL EXPENDITURES	352,276	381,819	381,819	0

ASSESSMENT EMERGENCY RESERVE

DEPARTMENTAL FUNCTIONS

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 2016 for the Assessment Fund is \$600,000. There are no appropriations for 2016.

ASSESSMENT
EMERGENCY RESERVE

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1 300	142	632.200	Contractual Services	0	11,197	0	0

CAPITAL IMPROVEMENTS FUND SHERIFF'S DEPARTMENT

FUND FUNCTIONS

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 \$74,840 which includes the principal and interest payments on the 2012 series for 2016.

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**

		<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	Fund Balance, January 1	\$1,681,468	\$1,583,914	\$1,608,831	\$1,535,628
2					
3	Projected Revenues	1,661	1,700	1,677	1,700
4					
5	Estimated Expenditures	<u>(74,298)</u>	<u>(99,930)</u>	<u>(74,880)</u>	<u>(74,940)</u>
6					
7	Revenues Over (Under)				
8	Expenditures	(72,637)	(98,230)	(73,203)	(73,240)
9					
10	Interfund Transfers In (Out)				
11	Transfers In	0	0	0	0
12	Transfers Out	0	0	0	0
13	Net Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14					
15	Fund Balance, December 31	\$1,608,831	\$1,485,684	\$1,535,628	\$1,462,388

REVENUE

			<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
28						
29						
30						
31	400	000	492.100	Interest	1,659	1,700
32	400	000	492.155	Series 08 Restricted Interest	2	0
33				Total Revenue	<u>1,661</u>	<u>1,700</u>

**CAPITAL IMPROVEMENTS FUND
SHERIFF'S DEPARTMENT**

EXPENSES

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	400	317	626.100	Maintenance & Repairs	0	25,000	0	0
2	400	317	632.200	Contractual Services	45	100	50	100
3				Total Services	<u>45</u>	<u>25,100</u>	<u>50</u>	<u>100</u>
4								
5	400	317	671.100	Principal	41,550	42,600	42,600	43,200
6	400	317	672.100	Interest	32,703	32,230	32,230	31,640
7				Total Debt Service	<u>74,253</u>	<u>74,830</u>	<u>74,830</u>	<u>74,840</u>
8								
9								
10				CAPITAL IMPROVEMENTS				
11				TOTAL EXPENDITURES	74,298	99,930	74,880	74,940

BUILDING FUND

FUND FUNCTIONS

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 2016 budget includes debt service payments of \$573,800 for the 2012 series of certificates of participation.

Interest earned and a \$70,000 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

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January 1	\$4,227,570	\$3,736,094	\$3,732,829	\$3,231,829
2				
3 Projected Revenues	74,880	78,800	73,700	73,600
4				
5 Operating Expenditures	(569,621)	(574,700)	(574,700)	(574,800)
6				
7 Revenues Over (Under)				
8 Expenditures	(494,741)	(495,900)	(501,000)	(501,200)
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	\$3,732,829	\$3,240,194	\$3,231,829	\$2,730,629

REVENUE

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
29 450 000 492.100 Interest	3,930	3,800	3,700	3,600
31 450 000 492.156 Series 08 Restricted Interest	12	0	0	0
32 450 000 497.100 Miscellaneous	70,938	75,000	70,000	70,000
33 Total Miscellaneous Revenue	74,880	78,800	73,700	73,600
34				
35 450 000 498.100 Transfers From Gen. Fund	0	0	0	0
36 Total Transfers	0	0	0	0

BUILDING FUND

EXPENSES

	<u>Fund</u>	<u>Dept.</u>	<u>No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	450	320	632.200	Contractual Services	346	1,000	1,000	1,000
2				Total Services	<u>346</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
6								
7	450	320	671.100	Principal	318,550	326,600	326,600	331,200
8	450	320	672.100	Interest	250,725	247,100	247,100	242,600
9				Total Debt Service	<u>569,275</u>	<u>573,700</u>	<u>573,700</u>	<u>573,800</u>
10								
13	450	320	682.500	Buildings Health Department	0	0	0	0
17				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
18								
19	450	320	690.150	Transfers To Emergency Fund	0	0	0	0
21				Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
22								
23				TOTAL BUILDING FUND				
24				EXPENDITURES	569,621	574,700	574,700	574,800

COMMUNITY DEVELOPMENT FUND

FUND FUNCTIONS

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 2016, the County is the applicant for the Beauty View Acres Water Improvement Project.

\$280,000 is budgeted for potential loans to be granted under the Franklin County Revolving Loan Program.

COMMUNITY DEVELOPMENT FUND

				2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget	
1			Fund Balance, January 1	\$510,007	\$438,452	\$457,082	\$460,108	
2								
3			Projected Revenues	4,288	173,598	3,226	174,005	
4								
5			Operating Expenditures	(7,213)	(368,339)	(200)	(451,128)	
6								
7			Revenues Over (Under)					
8			Expenditures	(2,925)	(194,741)	3,026	(277,123)	
9								
10			Interfund Transfers In (Out)	(50,000)	0	0	0	
11								
12			Fund Balance, December 31	\$457,082	\$243,711	\$460,108	\$182,985	
13								
14								
15								
16								
17								
18								
19			REVENUE					
20								
21								
22	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
23	500	000	443.418	Beauty View Acres Water Proj	0	170,000	0	170,000
24	500	000	443.419	Missouri Arts Council Revenue	0	0	0	1,000
25	500	000	450.020	FEDA Loan File/Close Fee	375	375	375	375
26				Total Intergovernmental				
27				Revenue	375	170,375	375	171,375
28								
29								
30	500	000	491.105	Interest on Bailey Loans	1,062	780	590	600
31	500	000	491.110	Interest on FEDA Loans	2,188	2,028	1,580	1,600
32	500	000	492.100	Investment Interest	294	300	300	300
33	500	000	492.110	Franklin County EDA Interest	121	115	131	130
34				Total Interest	3,665	3,223	2,601	2,630
35								
36	500	000	497.100	Miscellaneous	248	0	250	0
37				Total Other Revenue	248	0	250	0
38								
39								
40								
41								
42				TOTAL COMMUNITY				
43				DEVELOPMENT REVENUE	4,288	173,598	3,226	174,005

COMMUNITY DEVELOPMENT FUND

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	500	633	696.600	Miscellaneous Expenses	122	2,000	128	128
2				Total Miscellaneous Expenses	122	2,000	128	128
3								
4	500	634	662.100	Bad Debt Expense	6,098	0	0	0
5				Total Bad Debt Expense	6,098	0	0	0
6								
7	500	635	696.600	Grant Pass Through Payments	890	170,000	0	170,000
8				Total Grant Pass Through Pay	890	170,000	0	170,000
9								
10								
11	500	638	632.200	Contractual Services/Transfer Out	50,000	0	0	0
12				Total Brush Creek Sewer Exp.	50,000	0	0	0
13								
14	500	650	632.050	Loans Granted	0	195,339	0	280,000
15				Total Community				
16				Development Loans	0	195,339	0	280,000
17								
18	500	650	632.210	Administrative Expenses	103	1,000	72	1,000
19				Total Administrative Expenses	103	1,000	72	1,000
20								
21								
22				TOTAL COMMUNITY				
23				DEVELOPMENT EXPENDITURES	57,213	368,339	200	451,128

HAVA SERVICES

FUND FUNCTIONS

The HAVA Fund is budgeted under the direction of the County Clerk. It was established in 2002 under the Help America Vote Act. At that time Franklin County received funds to purchase new optical scan and direct recording equipment and stop using the paper ballot with "hanging chads". The majority of the funds used were from federal and state grants with the county expending approximately \$80,000. Funding for the HAVA Fund comes from the election authority charging a fee to each taxing entity using equipment. This would also include any fees collected for copies of voter rolls, election returns or other copies and the user fees.

Over the years, as with any electronic system, we started having systems failures. New equipment was developed but federal and state grant money all but dried up. In 2013 new equipment was purchased at a cost of approximately \$414,000. Plans were made to retire the debt over a three year period using any available grant money, funds from the election services fund, the HAVA Fund and any other funding made available by the county.

The loans were retired in 2014. The fund now will build up with the intent of having funds available for new equipment in the future. These funds shall only be used on election equipment or election supplies to improve the conduct of an election. They shall not be used as part of the general fund and shall be expended at the direction of the election authority.

2015 ACCOMPLISHMENTS

There was only one county wide election at the time of this writing with the possibility of a November 2015 election, which is down from 2014. Because there are three elections in any even numbered year, the revenue for this fund will be greater than in odd numbered years where there will be at least one election with the possibility of three.

2016 OBJECTIVES

The goal for 2016 will be to continue to purchase any new equipment that would be necessary to conduct elections and continue to build fund balances for future expenditures.

BUDGET HIGHLIGHTS

The \$116,629 office equipment expense for 2014 was for a payment on newly-purchased election equipment. There were no payments in 2015. \$50,000 has been budgeted for office equipment in 2016. HAVA fees revenue is budgeted at \$74,200 for 2016, up from \$15,900 in 2015.

HAVA SERVICES

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January 1	\$78,983	\$0	\$818	\$25,280
2				
3 Projected Revenues	38,464	15,950	34,462	74,750
4				
5 Operating Expendiures	(116,629)	(10,000)	(10,000)	(50,000)
6				
7 Revenues Over (Under)				
8 Expenditures	(78,165)	5,950	24,462	24,750
9				
10 Transfers In (Out)	0	0	0	0
11				
12 Fund Balance, December 31	\$818	\$5,950	\$25,280	\$50,030
13				
14				
15				
16				
17				
18				

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
23	550	000	451.310 HAVA Fees Revenue	37,602	15,900	15,900	74,200
24	550	000	492.100 Investment Interest	93	50	12	50
25	550	000	497.100 Miscellaneous	769	0	18,550	500
26							
27							
28			TOTAL				
29			HAVA SERVICES REVENUE	38,464	15,950	34,462	74,750
30							
31							

EXPENDITURES

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 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	116,629	10,000	10,000	50,000
39							
40			HAVA SERVICES				
41			TOTAL EXPENDITURES	116,629	10,000	10,000	50,000

LAW ENFORCEMENT TRAINING FUND

FUND FUNCTIONS

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

For 2016, \$60,000 has been budgeted under training, leaving an estimated fund balance of \$3,672.

LAW ENFORCEMENT TRAINING FUND

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January	\$34,238	\$17,196	\$18,461	\$22,352
2				
3 Projected Revenues	39,877	37,535	36,954	41,320
4				
5 Operating Expenditures	(55,654)	(54,731)	(33,063)	(60,000)
6				
7 Revenues Over (Under)				
8 Expenditures	(15,777)	(17,196)	3,891	(18,680)
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	\$18,461	\$0	\$22,352	\$3,672
16				
17				
18				
19				
20				
21				
22				

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
27	600	000	444.100 Post Commission Fees	12,978	13,500	13,500	13,500
28	600	000	455.100 Court Fees	19,370	24,000	15,652	20,000
29	600	000	455.125 Fees Municipal Court Revenue	6,560	0	7,788	7,800
30	600	000	492.100 Investment Interest	25	35	14	20
31	600	000	497.100 Miscellaneous Revenue	944	0	0	0
32			Total Revenue	39,877	37,535	36,954	41,320

LAW ENFORCEMENT TRAINING FUND

EXPENDITURES

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	600	750	626.100	Maintenance & Repairs	9,401	0	0	0
2	600	750	629.100	Other Professional Services	46,253	0	0	0
3	600	750	632.200	Post Commission Expense	0	0	0	0
4	600	750	634.100	Training	0	54,731	33,063	60,000
5				Total Services	<u>55,654</u>	<u>54,731</u>	<u>33,063</u>	<u>60,000</u>
6								
7								
8	600	750	660.100	Other Supplies	0	0	0	0
9				Total Supplies & Other	<u>0</u>	<u>0</u>	<u>0</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	55,654	54,731	33,063	60,000

FAMILY COURT FUND

FUND FUNCTIONS

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.

2015 ACCOMPLISHMENTS

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

2016 OBJECTIVES

- Stream-line legal publications

BUDGET HIGHLIGHTS

\$50,000 is budgeted to be transferred in from the General Fund Maintenance of Effort.

FAMILY COURT FUND

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January 1	\$83,391	\$73,350	\$61,194	\$39,994
2				
3 Projected Revenues	24,570	27,000	26,000	27,000
4				
5 Operating Expenditures	(46,767)	(100,350)	(47,200)	(100,700)
6				
7 Revenues Over (Under)				
8 Expenditures	(22,197)	(73,350)	(21,200)	(73,700)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	50,000
12 Transfers Out	0	0	0	0
13 Net Transfers In (Out)	0	0	0	50,000
14				
15 Fund Balance, December 31	\$61,194	\$0	\$39,994	\$16,294

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
25	610	000	458.201 Family Court \$30 Surcharge	24,242	27,000	26,000	27,000
26	610	000	458.203 Parenting Education Costs	254	0	0	0
27			Total Fees/Services Revenue	24,496	27,000	26,000	27,000
28							
29	610	000	492.100 Interest on Investments	74	0	0	0
30	610	000	493.025 Salary Reimbursement-Family Ct.	0	0	0	0
31	610	000	493.027 State Postage Reimbursement	0	0	0	0
32			Total Miscellaneous Revenue	74	0	0	0
33							
34	610	000	498.100 Transfers From General Revenue	0	0	0	50,000
35			Maintenance of Effort	0	0	0	50,000
36			Total Transfers In	0	0	0	50,000

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	610	010	624.100	Postage & Freight	0	0	0	0
2	610	010	632.200	Contractual Services	712	50,000	0	50,000
3				Total Services	<u>712</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>
4								
5								
6				FAMILY COURT				
7				TOTAL EXPENDITURES	712	50,000	0	50,000

**FAMILY COURT FUND
JUVENILE MAINTENANCE OF EFFORT**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 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	362	500	450	500
14	610	283	624.100	Postage & Freight	0	200	50	200
15	610	283	626.100	Maintenance & Repairs	0	500	0	500
16	610	283	632.200	Contractual Services	42,619	43,500	43,500	43,500
17	610	283	634.100	Training	0	500	0	500
18				Total Services	42,981	45,200	44,000	45,200
19								
20								
21	610	283	651.100	Office Supplies	372	600	600	600
22	610	283	652.100	Mileage	2,176	1,600	2,000	2,100
23	610	283	653.100	Books & Publications	0	200	0	200
24	610	283	655.100	Business Expense	526	600	600	600
25	610	283	656.100	Printing & Binding	0	150	0	0
26				Total Supplies & Other	3,074	3,150	3,200	3,500
27								
28								
29								
30	610	283	687.100	Office Equipment	0	2,000	0	2,000
31				Total Capital Outlay	0	2,000	0	2,000
32								
33								
34				FAMILY COURT-JUVENILE				
35				MAINTENANCE OF EFFORT				
36				TOTAL EXPENDITURES	46,055	50,350	47,200	50,700
37								
38								
39				TOTAL FAMILY COURT				
40				FUND EXPENDITURES	46,767	100,350	47,200	100,700

FRANKLIN COUNTY LAW ENFORCEMENT RESTITUTION FUND

FUND FUNCTIONS

This budget was created pursuant to Section 50.565 RSMo. This fund is overseen by a five-member board, The Franklin County Law Enforcement Restitution Fund Board of Trustees.

The Court may order offenders to pay restitution up to three hundred dollars (\$300.00) to the fund for any offense (with the exception of the charges of speeding, careless and imprudent driving, and any charge of violating a traffic control signal or sign or any charge which is a class C misdemeanor or an infraction).

Money from the fund shall only be expended upon the approval of the majority of the board and for the following purposes: narcotics investigation, prevention, and intervention; purchase of law enforcement-related equipment and supplies for the Franklin County Sheriff's Department; matching funds for federal or state law enforcement grants; funding for the reporting of all state and federal crime statistics or information; and any county law enforcement-related expense, including those of the prosecuting attorney, approved by the board of trustees that is reasonably related to investigation, charging, preparation, trial, and disposition of criminal cases before the Courts of the State of Missouri.

BUDGET HIGHLIGHTS

This is a newly-created fund for 2016.

FRANKLIN COUNTY LAW ENFORCEMENT RESTITUION FUND

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January 1	\$0	\$0	\$0	\$0
2				
3 Projected Revenues	0	0	0	50,050
4				
5 Operating Expenditures	0	0	0	(50,000)
6				
7 Revenues Over (Under)				
8 Expenditures	0	0	0	50
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	\$0	\$0	\$0	\$50

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget	
24	615	000	496.150	Restitution Revenue	0	0	0	50,000
25	615	000	492.100	Investment Interest	0	0	0	50
26			Total Revenue	0	0	0	0	50,050

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
2	615	615	661.100	Miscellaneous Other	0	0	0	25,000
3				Total Supplies & Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>
4								
5								
6	615	615	686.100	Other Equipment	0	0	0	25,000
7				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,000</u>
8								
9								
10				FRANKLIN COUNTY LAW				
11				ENFORCEMENT RESTITUTION				
12				TOTAL EXPENDITURES	0	0	0	50,000

LAW ENFORCEMENT SALES TAX TRUST FUND

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

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
Fund Balance, January 1	\$2,044,116	\$1,644,184	\$2,553,329	\$3,277,153
Projected Revenues	7,324,065	7,039,468	7,517,479	7,322,700
Operating Expenditures	(9,979,414)	(11,811,263)	(10,307,238)	(11,992,415)
Revenues Over (Under) Expenditures	(2,655,349)	(4,771,795)	(2,789,759)	(4,669,715)
Other Financing Sources(Uses)				
Sale of Capital Assets	0	0	0	0
Transfers In	3,164,562	3,513,583	3,513,583	3,520,090
Transfers Out	0	0	0	0
Total Other Financing Sources (U	3,164,562	3,513,583	3,513,583	3,520,090
Fund Balance, December 31	\$2,553,329	\$ 385,972	\$ 3,277,153	\$ 2,127,528

Appropriated Regular Operations	\$11,992,415
Appropriated Emergency Reserve	2,127,528
Total Appropriations	\$14,119,943

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
620	000	411.310	Contra Washington TIF 1	-13,077	0	0	0
620	000	417.150	Law Enforcement Sales Tax	5,748,681	5,500,000	5,800,000	5,800,000
			Total Tax Revenue	5,735,604	5,500,000	5,800,000	5,800,000
620	000	441.042	DWI Traffic Unit Grant	93,253	156,000	229,869	101,000
620	000	441.045	Byrne Grant Narc Unit	77,859	100,462	90,507	101,000
620	000	441.046	DWI Enforcement Revenue	3,251	0	22,340	15,000
620	000	441.047	Youth Alcohol Grant	1,674	10,000	6,136	10,000
620	000	441.048	Sobriety Check Grant	33,666	10,000	20,081	12,000
620	000	441.049	Speed Enf. Grant (HMV OT)	21,539	20,000	13,182	22,500
620	000	441.052	HIDTA Grant	129,222	125,000	76,688	125,000
620	000	441.057	Miscellaneous Enforcements	10,969	8,500	5,445	8,000
			Total Federal Grants	371,433	429,962	464,248	394,500

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2016

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	620	000	441.299	MOICAC Revenue	46,566	66,243	30,894	68,100
2	620	000	441.300	Computer Crime OT	15,734	0	13,999	17,000
3	620	000	441.301	Enforcement OT Reimbursement	7,929	15,000	9,604	26,500
4				Total Federal Reimbursement	70,229	81,243	54,497	111,600
5								
6	620	000	443.356	State Narcotics Grant	20,397	0	0	0
7	620	000	443.357	Sheriff Salary Supplement	63,566	154,590	120,366	0
8				Total State Grants	83,963	154,590	120,366	0
9								
10	620	000	444.998	MODOT Workzone	0	0	1,084	4,000
11				Total State Reimbursement	0	0	1,084	4,000
12								
13	620	000	463.300	Sheriff Fees	218,246	150,000	236,909	220,000
14	620	000	463.302	Prisoner Transport Fees	26,503	0	0	0
15	620	000	463.305	LESTF Muni. Ct. Fees Revenue	32,680	21,102	38,880	38,000
16	620	000	463.320	Sheriff SSA Inc. Payments	6,000	3,771	5,600	5,000
17	620	000	463.500	Sheriff SB 869 Fees	81,442	17,000	179,535	170,000
18	620	000	465.300	Prisoner Per Diem Other	626,368	630,000	544,163	540,000
19	620	000	465.310	Inmate Medical	6,397	3,300	4,316	4,300
20	620	000	465.350	Prisoner Phone Call Commission	28,759	17,500	17,236	16,000
21				Total Charges For Services	1,026,395	842,673	1,026,639	993,300
22								
23	620	000	492.100	Interest-Investments	1,256	1,000	1,196	1,000
24	620	000	493.028	Prepaid Meal Cards	0	0	300	300
25	620	000	493.050	Insurance Reimbursement	29,292	20,000	31,906	18,000
26	620	000	494.060	Law Enf. Blk Gr. (LLEBG)	0	10,000	0	0
27	620	000	497.100	Miscellaneous Revenue	5,893	0	17,243	0
28				Total Other Revenue	36,441	31,000	50,645	19,300
29								
30	620	000	498.000	Proceeds From Capital Lease	61,607	0	0	0
31	620	000	498.100	Transfers From General Fund	3,122,765	3,500,000	3,500,000	3,500,000
32	620	000	498.635	Transfer From Sheriff Revolving	34,873	0	0	0
33	620	000	498.685	Transfer From Municipal Court	6,924	13,583	13,583	20,090
34				Total Other Financing Sources	3,226,169	3,513,583	3,513,583	3,520,090
35								
36				TOTAL LAW ENFORCEMENT				
37				REVENUE	10,550,234	10,553,051	11,031,062	10,842,790

LAW ENFORCEMENT GRANT EXPENDITURES

DEPARTMENTAL FUNCTIONS

This budget is under the direction of the Sheriff. This budget is established to account for expenditures associated with the traffic unit, the Franklin County Narcotics Enforcement Unit, and the Multi-County Narcotics and Violent Crimes Enforcement Unit, which operate mostly on grants.

BUDGET HIGHLIGHTS

The 2016 budget reflects \$55,500 in grant funding for overtime. \$20,090 has been added to the 2016 budget for part-time wages and will be covered by a transfer in from the Municipal Court. The 2016 budget does not provide for other equipment purchases.

LAW ENFORCEMENT GRANT EXPENDITURES

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Clerk	1.0	0.0	0.5	0.5
Detective Deputy	2.0	3.0	3.0	0.0
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>6.5</u>	<u>0.5</u>

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

**LAW ENFORCEMENT
GRANT EXPENDITURES**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	620	020	611.100	Regular Wages	146,666	250,398	250,398	298,183
2	620	020	611.200	Overtime	11,182	71,800	71,800	57,000
3	620	020	612.100	Part-Time Wages	160	0	0	20,090
4	620	020	613.100	FICA	11,216	24,648	24,648	27,171
5	620	020	614.100	Retirement-LAGERS	22,654	47,041	47,041	47,950
6	620	020	617.100	Life Insurance	198	288	288	317
7	620	020	617.200	Health Insurance	15,408	46,409	46,409	46,971
8	620	020	617.300	Dental Insurance	1,483	2,218	2,218	2,218
9	620	020	617.400	Vision Insurance	487	709	709	709
10				Total Personnel Services	209,454	443,511	443,511	500,609
11								
12								
13	620	020	623.100	Telephone	12,716	16,800	10,971	10,200
14	620	020	625.100	Rent & Leases	27,000	63,000	64,000	27,500
15	620	020	626.100	Maintenance & Repairs	11,271	7,800	0	0
16	620	020	630.100	Utilities	2,047	4,980	0	0
17	620	020	632.200	Contractual Services	19,874	14,000	12,883	14,000
18	620	020	634.100	Training/Travel	4,468	7,000	10,000	7,000
19				Total Services	77,376	113,580	97,854	58,700
20								
21								
22	620	020	657.100	Fuel	35,496	35,858	21,074	35,000
23	620	020	661.100	Miscellaneous Other	0	20,000	20,000	20,000
24				Total Supplies & Other	35,496	55,858	41,074	55,000
25								
26								
27	620	020	685.100	Vehicles	38,002	56,720	52,875	52,750
28	620	020	686.100	Other Equipment	0	19,420	0	0
29				Total Capital Outlay	38,002	76,140	52,875	52,750
30								
31								
32				LAW ENFORCEMENT GRANT				
33				TOTAL EXPENDITURES	360,328	689,089	635,314	667,059

FRANKLIN COUNTY SHERIFF

DEPARTMENTAL FUNCTIONS

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.

2015 ACCOMPLISHMENTS

- FRONT DESK AND CAMERAS

At this point in the year we have implemented several projects that we budgeted for in 2015. The front desk area is being renovated to enhance security. Additional security cameras have been installed in the Jail.

- COMPUTERS AND VEHICLES

Computer servers have been replaced and we are in the process of ordering new cameras for some of the patrol cars. We are also in the process of equipping the new patrol vehicles that we have ordered for this year. One third of our fleet has been replaced with new vehicles.

Of those purchases, (3) Ford Interceptors fully equipped with emergency lighting were paid for through a Missouri Department of Transportation (MODOT) grant along with emergency lighting equipment for two Dodge Charger patrol cars along with 7 in-car digital camera systems.

- MRAP

We were fortunate to obtain a (Mine Resistant Ambush Protected) MRAP vehicle. Our current armored vehicle, a NATO "MAMBA," was incapable to travel long distances. Repair parts were also very difficult to find. On one occasion our (Special Weapons and Tactics) SWAT Team was in route to assist in Ferguson Police during last year's unrest when the MAMBA broke down. The new MRAP was transferred to us from Christian County, Missouri at no cost with the authorization of the Department of Justice. Officials from the St. Clair Military Police National Guard Company are providing operational training at no cost.

- HONORS

Last month, Deputy James Briggs was honored by the Missouri Sheriff's Association as Deputy Sheriff of the Year. The award was presented based on his work solving numerous burglaries, vehicle and property thefts. His brother, Scott Briggs, received

this award approximately 10 years ago for his work with the Franklin County Narcotics Enforcement Unit. This was quite an honor for our agency. I am not aware of any other county where two brothers have been given this award while working for the same agency.

- SCHOOL SAFETY/TRAINING

Over the past year we have been conducting training with schools and other law enforcement agencies in Franklin County in relation to school safety and active shooter situations. The MRAP could be an invaluable tool in the event of an active school shooting situation both for students, faculty, and first responders.

- DWI ENFORCEMENT VAN

We have acquired a BAT van from Jefferson County Sheriff. The van is used for DWI check points. It contains on-board lighting, a generator, and work station that our old unit did not have. The old vehicle will be returned to the Missouri Department of Transportation. There was no cost for the van from the Missouri Department of Public Safety. We also received grant funding for a trailer to haul equipment to set up for sobriety check points.

- CHAIRS/INTERNET

We replaced our worn out chairs this year as we requested in the 2015 Budget. We also connected to Charter Internet which improved our Internet speed and access.

- FIRE ALARM SYSTEM

A new smoke/fire detector system is currently being installed in the jail. An original cost estimate last year was approximately \$40,000 based on information provided by vendors in that area. The actual bid turned out to be in the \$24,000 area.

- PHONE LINE REPLACEMENT

A Microwave system has been installed in communications to replace outdated and costly analog lines that were used to connect the communications towers to Sheriff's Office Communications.

- COMPUTER SERVER ROOM UPGRADE

Air conditioning has been installed in our computer server room to prevent overheating of equipment in that area.

- JAIL RENOVATION

We have started renovation in the jail that consists of new ceiling tile and painting. We were in hopes of redoing the booking area but are not sure if the budget will support it this year. If we are unable to do so this year we may submit the request in 2016 to allow us to use revenue from the Inmate Security Fund.

- COMMUNICATIONS

The old communications tower has been replaced. The new tower is approximately (100) feet higher and seems to be working properly. The old tower was dismantled. Currently, it is my understanding that the Commission plans to erect the old tower at a location in the Lonedell area. If that can be accomplished it would be greatly appreciated.

There are locations in the Lonedell area where radio reception is poor to nonexistent. This creates a danger to the deputies and public. I don't know where funds to erect this tower would come from but I would ask that this become a priority. Last year, we received information about an assailant in route to the Lonedell School to shoot a fifth-grade student. Luckily, we arrived at the school shortly before the assailant who passed the school after seeing our vehicles. He was located shortly thereafter at his residence in Washington County near the Franklin County line. This confrontation resulted in an officer involved shooting where he was shot by Missouri State Highway Patrol Troopers.

At times during this situation, deputies were unable to communicate with each other or Sheriff's Office Communications. This inability to communicate could have led to a disaster. Considering that the school is in this poor radio contact area, it is important that a solution to the problem be implemented as soon as possible.

- LIGHTNING STRIKE

We did receive a lightning strike on the new tower last month. When we first occupied the Sheriff's Office we were struck by lightning on several occasions over a few years. This eventually stopped. I am not sure why it stopped but until recently we have been lightning free.

- PRETRIAL RELEASE PROGRAM

The Pretrial Release program is getting under way. An employee has been hired to administer the program and is beginning to screen inmates. At the beginning of the year our inmate population was well over maximum capacity at times reaching 150 + per day. As of the past few weeks, the population has reduced to a manageable number between 100 and 120.

We will be monitoring the population for the remainder of the year to determine the effectiveness of the Pretrial Program; however, I would still strongly recommend that the Commission consider an addition to the jail as our next building project.

The director of the Pretrial Release program is an employee of the Sheriff's Office; however, they are supervised by the Court. I am not sure if the budget for this program is intended for my budget, the Commission, or Court. If this has not yet been determined please let me know if it will be my responsibility to submit a budget.

- BERG TRACK
The Berg Track was purchased from a grant. The track is an actual driving simulator track where students are placed in a peddle car and given eyeglasses to simulate how an intoxicated person views the road while driving. Students are then required to traverse the course while wearing the glasses. The course boarders are inflated with air so there is no danger with a crash. The simulator can be set up and taken down for transport by deflating the boarders. It can also be used as a distracted driver simulator to show the dangers of texting and talking on cell phones.
- BLUEPRINT GRANT YOUTH PROGRAMS
Part of our grant revenue has been used for intervention programs for the youth of Franklin County. It is called the Blueprint Grant.
- METH LABS
As you are aware, methamphetamine labs have been an issue for the past several years. Through time there have been explosions, fatalities, endangered children, first responder exposure, citizen exposure to dangerous chemicals, and many other crimes related to the labs. Although there was strong opposition, ordinances were put in place regulating the sale of ephedrine-based medication, a chemical one must have to manufacture methamphetamine. As of this date, we are at the lowest number of methamphetamine labs since 2000.

2016 OBJECTIVES

- EMPLOYEE RETENTION
Twelve sheriffs' offices were removed from the DSSSF Grant in 2015 of which we were one. These agencies denied were the larger offices in the state. These denials were due to a reduction in revenue to the DSSSF Fund.

Revenue for this fund is collected through the service of civil process. There is a loophole in the law. If attorneys hire private process servers to serve their civil documents the fee is not collected. Not only is the DSSSF Fund affected, the amount of fees that we receive for service of civil process has also dropped. It is my understanding that the Missouri Sheriffs' Association is attempting to correct this problem legislatively.

Increased revenue from sales tax supplemented the loss of the DSSSF Grant. We greatly appreciate the Commission addressing this issue. Allowing salaries to remain was a significant benefit in maintaining morale and retaining employees. With the current anti-law enforcement rhetoric good qualified employees are becoming more and more difficult to find. We can't afford to lose anyone over salaries.

- BLUEPRINT GRANT
This is a grant intended for education on traffic related issues. We are applying for it but may not receive it.
- MOICAC REV.
This is reimbursement for Jacob Walk's salary who is detached to the computer crimes task force in St. Charles. It is also reimbursing \$17,500 in overtime.
- ENFORCEMENT OVERTIME REIMBURSEMENT REVENUE
This revenue is from traffic mini-grants.
- INMATE PHONE REVENUE
As of this date there is a case before the US Supreme Court where inmate phone service providers are accused of violating FCC regulations that apply to charging for phone service. It is expected that the Court will release a ruling on the case in August, 2015. So far, there has been no decision.

The court could rule that charging for inmate phone service is illegal. This would mean that we will no longer receive revenue for the use of inmate phones. Some sheriffs throughout the United States say that they will remove these phone services from their jails. This would require inmates to use AT&T or other service provider to make collect calls over a land line phone. We may also consider this depending on how the Court rules. Long story short, the inmate phone revenue could go away.

- INMATE COPAY
A few years ago we initiated an inmate co-pay for medical services. We are currently one of the lower charging agencies in our area. We charge \$5.00 copay for a doctor visit and \$3.00 copay per prescription. Jefferson County is currently charging \$10.00 for a nurse visit, \$15.00 for a doctor visit, and \$5.00 for medication. St. Charles County charges \$5.00 for a nurse visit, \$10.00 for a doctor visit, and \$10.00 per prescription. The Commission may want to consider raising this amount to equal Jefferson and St. Charles Counties.
- BODY CAMERAS
Body cameras have been the topic of conversation for this year. Body camera legislation is projected for 2016. I do feel that the cameras would be a benefit to us and the public. The in-car cameras have assisted us many times in establishing evidence in crimes and defending complaints against deputies. Although wearing the cameras may not seem that difficult to implement, the purchase, operational costs, and freedom of information issues create various problems.

Government grants are being considered to allow law enforcement agencies to purchase the cameras. If this would come to fruition, we must consider that the

cameras will eventually need to be replaced; more than likely after two years due to wear or upgrades. I doubt that the grants will cover the replacement. This has the potential of creating a substantial cost to the county in a short period of time. New technology has a tendency to hold government agencies hostage. We cannot do without it and we can't afford to keep up with the upgrades. If we don't upgrade, we can no longer use the old equipment that we are now committed to.

We would need approximately 60 to 70 cameras for the jail and road patrol. They cost anywhere from \$400 to \$895.00. Data storage is also an issue. We would need at least one full time deputy to download and store the data. Data storage would require an enormous amount of space and be costly. As of this date we are in sort of a wait and see mode until we can determine how the freedom of information act will apply along with storage costs, options, and man-hours to maintain the system.

- EVIDENCE STORAGE

Evidence storage space has become an issue. Two months ago I sent the Commission a letter requesting permission to use the Butler Building to expand. The Commission granted the request and we appreciate your decision. Depending on revenue available toward the end of 2015, we may initiate constructing a storage area within the Butler Building. If we cannot accomplish this in 2015 it will be one of our goals for 2016.

- TACTICAL VESTS

Our tactical vests for the SWAT Team will reach their maturity in the middle of 2016. We applied for a grant through the STARS program but were refused. We included a cost for the vests in the 2016 Budget.

- IN-CAR CAMERAS

We are looking at a new generation of in-car cameras for 2016. These cameras have an excellent picture quality. The current cameras are aging and we can no longer repair them. Due to the cost to replace them we plan to phase them in a few at a time. The cost for the first phase is included the 2016 Budget.

- CAR CAGES

The new Dodge Patrol cars do not have cages to protect the driver from passengers in the back seat. In the past, we would transfer cages from the old cars to be traded in to the new cars. These cages are not adaptable with the new Dodges and cannot be retrofitted. The cost for the cages is included in the 2016 Budget.

- REJIS

We have been in the process of dropping REJIS to reduce costs. When we do, we will need to find a replacement connecting mechanism for MULES and other programs.

- TASERS
 Tasers are also becoming outdated. We can no longer purchase batteries for the ones that we currently have. Repair costs are almost as much as replacing the entire unit. We also plan to phase new ones in to replace the old ones.
 We can purchase new batteries for a while, but unsure of how long. Several of our Taser models are in service in the United States, so the supply of batteries will be available for a time and new batteries mostly take care of problems. However, we can no longer purchase our current model of Tasers so in the event that a new battery doesn't fix the problem our only recourse is a new model Taser.
- PHONE RECORDING SYSTEM
 This system records all of the phones in communications and several phones in the jail and administration areas. The current system has been in place for several years and is outdated. The maintenance contract to keep the system operational is extremely expensive. As mentioned earlier in this narrative, the recording system is one of the items that hold us hostage. We must be able to record our incoming and outgoing calls. The new upgrade for this system is around \$31,159.00.
- IN-CAR COMPUTERS
 The in-car computers are at the age for replacement. We are currently looking at a simpler system that is substantially lower in cost. The current Tuffbooks that we use cost approximately \$1,400.
- PAVING
 A few years ago we repaved the front and side parking lots along with the entry road. We also paved a parking lot to the North of the Office. We did not repair or pave the parking area in the jail compound and would like to recover that in 2016 if we are unable to do so this year. I would also ask if the Commission felt it necessary to seal the areas that have been paved over the past few years. Someone from the Highway Department may be able to decide if this would be necessary. It has not been budgeted at this time.

BUDGET HIGHLIGHTS

The 2016 budgeted increase in personnel services is due to the increases for length of service, a three percent COLA, and the increased cost of medical benefits. These increases will help make Franklin County wages more competitive with the surrounding municipalities. The rate for LAGERS has decreased from 14.6% in 2015 to 13.5% in 2016 for law enforcement. Workman's compensation has been budgeted at \$155,000 for 2016, down from \$200,000 in 2015.

With the installation the new 911 microwave tower, the amount budgeted for telephone has been reduced by \$50,000.

Due to lower fuel prices, the budget for fuel has been reduced to \$300,000 for 2016, down from \$350,000 in 2015.

SHERIFF

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Elected Official - Sheriff	1.0	1.0	1.00	0.0
Administration Major	1.0	1.0	1.00	0.0
Administration Captain	1.0	1.0	1.00	0.0
Administration Clerk	2.0	2.5	2.00	(0.5)
Accounts Receivable Clerk	0.0	0.0	2.00	2.0
Adult Detention Pre-trial Release Administrator	0.0	0.0	0.50	0.5
Civil Clerk	1.0	1.0	1.00	0.0
Civil Corporal	2.0	2.0	0.00	(2.0)
Civil Deputy	7.0	7.0	8.00	1.0
Civil Lieutenant	0.0	0.0	0.00	0.0
Detective Clerk	1.0	1.0	1.00	0.0
Detective Corporal	1.0	1.0	1.00	0.0
Detective Deputy	9.0	8.0	8.00	0.0
Detective Lieutenant	1.0	1.0	1.00	0.0
Detective Sergeant	2.0	2.0	2.00	0.0
Records Clerk	1.0	1.0	1.00	0.0
Road Captain	1.0	1.0	1.00	0.0
Road Lieutenant	1.0	1.0	1.00	0.0
Road Patrol Corporal	4.0	4.0	4.00	0.0
Road Patrol Deputy	30.0	31.0	30.00	(1.0)
Road Patrol Public Relations Deputy	1.0	1.0	1.00	0.0
Road Sergeant	5.0	5.0	5.00	0.0
	<u>72.0</u>	<u>72.5</u>	<u>72.5</u>	<u>0.0</u>

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

PERFORMANCE MEASURERS

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Sheriff Calls For Service	16,701	12,825	12,825	12,825
Sheriff Civil Process Service	9,118	7,416	7,416	7,416
County-wide 9111 Communications Calls	52,884	53,841	53,841	53,841

**LAW ENFORCEMENT
SHERIFF EXPENDITURES**

				2014	2015	2015	2016
Fund	Dept.	Account No.	Description	Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1	620	385	611.100	3,543,952	3,821,033	3,470,499	4,157,026
2	620	385	611.200	142,081	90,000	110,046	115,500
3	620	385	612.100	6,805	28,000	28,000	28,000
4	620	385	613.100	256,295	301,336	276,054	328,990
5	620	385	614.100	582,991	571,011	522,760	576,791
6	620	385	615.100	960	0	7,000	15,000
7	620	385	616.100	120,795	200,000	134,893	155,000
8	620	385	617.100	4,251	4,368	4,368	4,780
9	620	385	617.200	674,047	815,569	815,569	714,328
10	620	385	617.300	31,881	34,004	34,004	33,450
11	620	385	617.400	10,465	10,864	10,864	10,688
12			Total Personnel Services	5,374,523	5,876,185	5,414,057	6,139,553
13							
14							
15	620	385	623.100	245,323	200,000	133,739	150,000
16	620	385	624.100	2,367	6,000	4,237	6,000
17	620	385	625.100	0	6,000	0	3,000
18	620	385	626.100	-74	0	0	0
19	620	385	626.101	94,173	80,000	116,688	90,000
20	620	385	626.102	12,637	14,500	3,197	14,500
21	620	385	626.103	9,918	14,500	9,047	14,500
22	620	385	626.104	1,246	2,000	936	2,000
23	620	385	627.100	155,942	155,943	166,539	170,000
24	620	385	628.100	0	500	0	500
25	620	385	629.100	961	850	2,423	3,500
26	620	385	630.100	182,073	180,000	173,886	180,000
27	620	385	632.200	238,936	260,000	257,408	283,500
28			Total Services	943,502	920,293	868,100	917,500

**LAW ENFORCEMENT
SHERIFF EXPENDITURES**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	620	385	651.100	Office Supplies	14,151	16,000	11,869	17,000
2	620	385	651.102	Ammunition	0	0	0	15,000
3	620	385	651.103	Software	0	0	0	30,000
4	620	385	653.100	Books & Publications	1,208	2,000	1,906	2,000
5	620	385	654.100	Memberships	2,620	3,800	3,140	7,800
6	620	385	656.100	Printing & Binding	1,739	3,000	1,447	1,500
7	620	385	657.100	Fuel	287,003	350,000	170,903	300,000
8	620	385	659.100	Uniforms	26,017	27,000	29,535	33,000
9	620	385	660.100	Other Supplies	11,049	31,000	8,511	25,000
10	620	385	661.100	Misc. Other/Grant Supplies	0	28,000	0	10,000
11				Total Supplies & Other	343,787	460,800	227,311	441,300
12								
13								
14	620	385	685.100	Vehicles	278,123	350,000	328,227	350,000
15	620	385	686.100	Other Equipment/Grant	35,914	238,000	32,687	209,350
16	620	385	687.100	Office Equipment	34,856	100,000	60,505	100,000
17				Total Capital Outlay	348,893	688,000	421,419	659,350
18								
19	620	385	690.600	Transfers To Law				
20				Enforcement Training	0	0	0	0
21				Total Transfers Out	0	0	0	0
22								
23				LAW ENFORCEMENT SHERIFF				
24				TOTAL EXPENDITURES	7,010,705	7,945,278	6,930,887	8,157,703

JAIL AND PENAL

DEPARTMENTAL FUNCTIONS

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

BUDGET HIGHLIGHTS

The increase in regular wages is due to the increases for the step and grid system previously implemented, along with a three percent COLA. These increases will help to make Franklin County wages more competitive with the local municipalities.

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. For 2016, these services are budgeted under the medical line item for \$230,000, down \$50,000 from 2015.

The amount budgeted for contractual services for 2016 is \$305,000. The majority of this will be used to purchase food to provide meals for the inmates.

The amount budgeted for maintenance and repairs of the buildings and grounds has been decreased to \$120,000 in 2016, down from \$164,000 in 2015.

JAIL AND PENAL

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Adult Detention Captain	1.00	1.00	1.00	0.00
Adult Detention Lieutenant	0.00	1.00	1.00	0.00
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	21.00	21.00	21.00	0.00
Administration Clerk	1.00	1.00	0.00	(1.00)
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	1.00	0.25
Detention Nurse	1.00	0.00	0.00	0.00
	<u>36.75</u>	<u>36.75</u>	<u>36.00</u>	<u>(0.75)</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.

The 2016 budget provides for a full-time janitor.

PERFORMANCE MEASURES

	<u>2013</u>	<u>2014</u>	<u>Projected 2015</u>	<u>Projected 2016</u>
Jail and Penal Bookings	4,664	4,528	4,528	4,528

**LAW ENFORCEMENT
JAIL & PENAL EXPENDITURES**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	620	390	611.100	Regular Wages	1,240,861	1,494,088	1,324,766	1,606,654
2	620	390	611.200	Overtime Wages	79,028	20,000	31,135	30,000
3	620	390	612.100	Part-Time Wages	23,576	33,810	20,203	0
4	620	390	613.100	FICA	93,134	118,414	105,272	125,204
5	620	390	614.100	Retirement-LAGERS	206,317	221,057	197,962	220,948
6	620	390	616.100	Workman's Compensation	44,040	57,721	49,000	55,000
7	620	390	617.100	Life Insurance	1,588	1,824	1,824	1,848
8	620	390	617.200	Health Insurance	292,363	382,319	382,319	338,930
9	620	390	617.300	Dental Insurance	11,898	14,045	14,045	12,936
10	620	390	617.400	Vision Insurance	3,907	4,488	4,488	4,133
11				Total Personnel Services	1,996,712	2,347,766	2,131,014	2,395,653
12								
13								
14	620	390	626.100	Maintenance & Repairs	76	130	0	0
15	620	390	626.101	Maint. & Repairs-Vehicles	3,413	4,000	1,626	4,000
16	620	390	626.102	Maint. & Repairs-Car Equip.	40	2,000	138	2,000
17	620	390	626.103	Maint. & Repairs-Equipment	12,882	8,000	5,094	4,000
18	620	390	626.104	Maint. & Repairs-Bldg/Grounds	25,271	164,000	13,660	120,000
19	620	390	627.100	Insurance	34,235	65,000	32,980	65,000
20	620	390	629.100	Other Professional Services	916	12,000	2,116	8,000
21	620	390	632.200	Contractual Services	276,916	255,000	354,059	305,000
22	620	390	633.100	Medical	241,374	280,000	186,082	230,000
23				Total Services	595,123	790,130	595,755	738,000
24								
25								
26	620	390	651.100	Office Supplies	1,766	4,000	729	3,000
27	620	390	653.100	Books & Publications	369	1,000	1,254	1,000
28	620	390	658.100	Janitor Supplies	7,999	29,000	12,107	25,000
	620	390	659.100	Uniforms	6,352	0	0	0
29	620	390	660.100	Other Supplies	60	5,000	178	5,000
30				Total Supplies & Other	16,546	39,000	14,268	34,000
31								
32	620	390	686.100	Other Equipment		0	0	0
33				Total Capital Outlay	0	0	0	0
34								
35								
36				JAIL AND PENAL				
37				TOTAL EXPENDITURES	2,608,381	3,176,896	2,741,037	3,167,653

LAW ENFORCEMENT EMERGENCY RESERVE

DEPARTMENTAL FUNCTIONS

This budget was created to appropriate a portion of 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 2016 for the Law Enforcement Sale Tax Trust Fund is \$2,127,528. It is unlikely that these funds will be used.

**LAW ENFORCEMENT
EMERGENCY RESERVE**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1 620	142	632.200	Contractual Services	0	385,972	0	2,127,528

INMATE SECURITY FUND

FUND FUNCTIONS

This fund is established and governed by RSMo 488.5026.1 and is under the direction of the Sheriff. These funds are used to acquire and develop biometric verification systems and information sharing to ensure that inmates, prisoners, or detainees in a holding cell facility or other detention facility or area which hold persons detained only for a shorter period of time after arrest or after being formally charged can be properly identified upon booking and tracked within the local law enforcement administration system, criminal justice administration system, or the local jail system. Upon the installation of the information sharing or biometric verification system, funds may be used for the maintenance, repair, and replacement of the information sharing or biometric verification system, and also to pay for any expenses related to detention, custody, and housing and other expenses for inmates, prisoners, and detainees.

BUDGET HIGHLIGHTS

For 2016, \$90,289 has been budgeted for miscellaneous other, leaving an estimated fund balance of \$98,055.

INMATE SECURITY FUND

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
Fund Balance, January 1	\$78,923	\$51,146	\$122,860	\$152,232
Projected Revenues	47,249	39,143	35,503	36,112
Estimated Expenditures	(3,312)	(90,289)	(6,131)	(90,289)
Revenues Over (Under) Expenditures	43,937	(51,146)	29,372	(54,177)
Interfund Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$122,860	\$0	\$152,232	\$98,055

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
625	000	459.177	Inmate Security Revenue	47,150	39,053	35,391	36,000
625	000	492.100	Interest - Investment	99	90	112	112
INMATE SECURITY TOTAL REVENUE				47,249	39,143	35,503	36,112

EXPENDITURES

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
625	395	661.100	Miscellaneous Other	3,312	90,289	6,131	90,289
Total Supplies & Other				3,312	90,289	6,131	90,289
INMATE SECURITY TOTAL EXPENDITURES				3,312	90,289	6,131	90,289

COLLECTOR'S TAX MAINTENANCE FUND

FUND FUNCTIONS

This fund is established and governed by RSMo 52.312.1 and is under the direction of the County Collector. The fees collected are to be used for the purpose of funding additional costs and expenses incurred in the Collector's Office.

BUDGET HIGHLIGHTS

Transfers to the General Fund are budgeted for \$80,000 for 2016. This amount is to help cover the salary and benefits of employees for the Collector's office. The Collector chose to appropriate all but \$3,404 of estimated funds available to 2016.

COLLECTOR'S TAX MAINTENANCE FUND

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January 1	\$174,250	\$96,850	\$123,329	\$77,854
2				
3 Projected Revenues	182,019	193,325	193,325	200,350
4				
5 Operating Expenditures	(152,940)	(231,000)	(184,800)	(194,800)
6				
7 Revenues Over (Under)				
8 Expenditures	29,079	(37,675)	8,525	5,550
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	(80,000)	(54,000)	(54,000)	(80,000)
13 Net Transfers In (Out)	(80,000)	(54,000)	(54,000)	(80,000)
14				
15 Fund Balance, December 31	\$123,329	\$5,175	\$77,854	\$3,404

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
24 630	000	454.150	Collector's Tax Maint. Fees	181,804	193,000	193,000	200,000
25 630	000	492.100	Investment Interest	215	325	325	350
26			Total Revenue	<u>182,019</u>	<u>193,325</u>	<u>193,325</u>	<u>200,350</u>

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	630	030	626.100	Maintenance & Repairs	15,737	20,000	20,000	20,000
2	630	030	629.100	Other Professional Services	4,127	0	0	20,000
3	630	030	632.200	Contractual Services	94,800	136,000	94,800	94,800
4	630	030	634.100	Training	345	10,000	20,000	10,000
5				Total Services	<u>115,009</u>	<u>166,000</u>	<u>134,800</u>	<u>144,800</u>
6								
7								
8	630	030	651.100	Office Supplies	2,510	20,000	5,000	10,000
9				Total Supplies & Other	<u>2,510</u>	<u>20,000</u>	<u>5,000</u>	<u>10,000</u>
10								
11								
12	630	030	686.100	Other Equipment	559	20,000	20,000	20,000
13	630	030	687.100	Office Equipment	34,862	25,000	25,000	20,000
14				Total Capital Outlay	<u>35,421</u>	<u>45,000</u>	<u>45,000</u>	<u>40,000</u>
15								
16								
17	630	030	690.100	Transfers To General Fund	80,000	54,000	54,000	80,000
18				Total Transfers	<u>80,000</u>	<u>54,000</u>	<u>54,000</u>	<u>80,000</u>
19								
20				COLLECTOR'S TAX MAINTENANCE				
21				TOTAL EXPENDITURES	232,940	285,000	238,800	274,800

SHERIFF'S REVOLVING FUND

FUND FUNCTIONS

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

For 2016, \$369,238 was budgeted for expenditures, leaving an estimated fund balance of \$364,814.

SHERIFF REVOLVING FUND

			2014	2015	2015	2016
			Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1		Fund Balance, January 1	\$220,447	\$269,615	\$252,810	\$433,852
2						
3		Projected Revenues	74,380	63,700	192,289	300,200
4						
5		Operating Expenditures	(7,144)	(333,315)	(11,247)	(369,238)
6						
7		Revenues Over (Under)				
8		Expenditures	67,236	(269,615)	181,042	(69,038)
9						
10		Interfund Transfers In (Out)				
11		Transfers In	0	0	0	0
12		Transfers Out	(34,873)	0	0	0
13		Net Transfers In (Out)	(34,873)	0	0	0
14						
15		Fund Balance, December 31	\$252,810	\$0	\$433,852	\$364,814
16						
17						
18		REVENUE				
19						
20						
21		Account	2014	2015	2015	2016
22	Fund	No.	Actual	Budget Revised	Estimated By Dept.	Adopted Budget
23	635	465.571	74,131	63,500	192,040	300,000
24	635	492.100	249	200	249	200
25		Total Revenue	74,380	63,700	192,289	300,200

EXPENDITURES

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	635	375	611.100	Regular Wages	0	0	0	28,481
2	635	375	613.100	FICA	0	0	0	2,178
3	635	375	614.100	Retirement-LAGERS	0	0	0	4,443
4	635	375	617.100	Life Insurance	0	0	0	53
5	635	375	617.200	Health Insurance	0	0	0	0
6	635	375	617.300	Dental Insurance	0	0	0	370
7	635	375	617.400	Vision Insurance	0	0	0	119
8				Total Personnel Services	0	0	0	35,644
9								
10	635	375	632.200	Contractual Services	5,284	55,721	3,551	56,000
11				Total Services	5,284	55,721	3,551	56,000
12								
13	635	375	651.100	Office Supplies	1,860	5,000	4,384	5,000
14				Total Supplies & Other	1,860	5,000	4,384	5,000
15								
16	635	375	687.100	Office Equipment	0	272,594	3,312	272,594
17				Total Capital Outlay	0	272,594	3,312	272,594
18								
19	635	375	690.635	Transfer to LESTF	34,873	0	0	0
20								
21								
22				TOTAL SHERIFF REVOLVING				
23				FUND EXPENDITURES	7,144	333,315	11,247	369,238

COUNTY 911 FUND

DEPARTMENTAL FUNCTIONS

- 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.
- With the proposed restructuring, direction will be provided to the 911 department by the E911 Director, the Fire/EMS 911 Operations Board, and the Law Enforcement 911 Operations Board.

2015 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.

2016 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

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
Fund Balance, January 1	\$1,115,409	\$765,601	\$965,695	\$571,632
Projected Revenues	932,601	692,550	803,000	833,482
Operating Expenditures	(829,171)	(1,183,465)	(1,072,377)	(1,255,542)
Revenues Over (Under) Expenditures	163,440	(490,915)	(269,377)	(422,060)
Interfund Transfers In (Out)				
Transfers In	0	0	0	0
Transfers Out	253,144	124,686	124,686	0
Net Transfers In (Out)	253,144	124,686	124,686	0
Fund Balance, December 31	\$965,695	\$150,000	\$571,632	\$149,572

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
640	000	417.300	Telephone Tax Revenue	929,234	690,000	800,000	750,000
			Total Taxes	929,234	690,000	800,000	750,000
640	000	455.080	Served Agencies Dispatch Fees	0	0	0	80,732
640	000	470.000	Private Road Signs	2,175	2,000	2,000	2,000
			Total Fees/Services Revenue	2,175	2,000	2,000	82,732
640	000	492.100	Investment Interest	1,192	550	1,000	750
640	000	497.100	Miscellaneous Revenue	0	0	0	0
			Total Miscellaneous Revenue	1,192	550	1,000	750
640	000	498.100	Transfers From General	0	0	0	0
640	000	498.150	Transfers From Emergency Fund	0	0	0	0
			Total Transfers In	0	0	0	0
			Total Revenue	932,601	692,550	803,000	833,482

COUNTY 911 ADDRESSING

DEPARTMENTAL FUNCTIONS

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 budgeted at \$750,000 for 2016. This revenue is generated by a tax on landlines and could decline as more and more people are removing their landlines.

Telephone has been budgeted at \$130,000 for 2016, which is more in line with the 2015 estimate of \$125,000.

The budget for contractual services is \$116,500 for 2016, up from \$60,500 in 2015. This includes fees for anticipated contractual agreements, generator maintenance, HVAC maintenance, and the tower lease at New Haven, Missouri.

Total capital outlay has decreased from \$319,000 in 2015 to \$175,000 in 2016.

COUNTY 911 ADDRESSING

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	640	040	611.100	Regular Wages	89,523	91,427	91,436	94,179
2	640	040	613.100	FICA	6,113	6,994	6,995	7,205
3	640	040	614.100	Retirement-LAGERS	15,960	15,908	15,910	14,692
4	640	040	617.100	Life Insurance	144	144	144	159
5	640	040	617.200	Health Insurance	18,374	20,004	20,004	20,267
6	640	040	617.300	Dental Insurance	1,079	1,109	1,109	1,109
7	640	040	617.400	Vision Insurance	354	355	355	355
8				Total Personnel Services	131,547	135,941	135,953	137,966
9								
10								
11	640	040	623.100	Telephone	137,336	150,000	125,000	130,000
12	640	040	624.100	Postage & Freight	93	250	50	100
13	640	040	626.100	Maintenance & Repairs	50,836	182,000	180,000	189,500
14	640	040	631.100	Advertising	595	500	500	500
15	640	040	632.200	Contractual Services	77,221	60,500	55,000	116,500
16	640	040	634.100	Training	5,230	40,000	5,300	15,000
17				Total Services	271,311	433,250	365,850	451,600
18								
19								
20	640	040	651.100	Office Supplies	0	250	150	250
21	640	040	652.100	Mileage	148	250	250	250
22	640	040	655.100	Business Expense	0	0	250	250
23	640	040	657.100	Fuel	0	100	250	250
24	640	040	660.100	Other Supplies	7,154	15,000	6,000	6,000
25				Total Supplies & Other	7,302	15,600	6,900	7,000
26								
27								
28	640	040	686.100	Other Equipment	176,668	285,000	250,000	165,000
29	640	040	687.100	Office Equipment	0	34,000	34,000	10,000
30				Total Capital Outlay	176,668	319,000	284,000	175,000
31								
32	640	040	690.100	Transfer To General Fund	253,144	124,686	124,686	0
33								
34				TOTAL COUNTY WIDE 911 ADDRESSING EXPENDITURES	839,972	1,028,477	917,389	771,566
35								

COUNTY 911 DISPATCHING

DEPARTMENTAL FUNCTIONS

This department is budgeted to consist of five communications officers, a Fire/EMS operations manager, and a part-time deputy 911 director. The communications officers receive and dispatch 911 calls for the County.

BUDGET HIGHLIGHTS

A new full-time position of Fire/EMS operations manager is budgeted for this department for 2016. A part-time deputy 911 director position has also been budgeted for 2016. The increase in personnel services is also due to the step increases, a three percent COLA, additional overtime, and increased costs of benefits.

COUNTY 911 DISPATCHING

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Deputy 911 Director	0	0	0.5	0.5
Fire/EMS Operations Manager	0	0	1.0	1.0
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>22.5</u>	<u>1.5</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.

A part-time deputy 911 director and a full-time Fire/EMS operations manager have been budgeted for 2016.

**COUNTY WIDE 911 DISPATCHING
EXPENDITURES**

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1	640	045	611.100	Regular Wages	166,032	180,856	180,856	249,758
2	640	045	612.100	Part-time Wages	0	0	0	20,000
3	640	045	611.200	Overtime	3,953	3,500	3,500	15,000
4	640	045	613.100	FICA	12,013	14,103	14,103	21,784
5	640	045	614.100	Retirement-LAGERS	30,276	32,078	32,078	41,302
6	640	045	617.100	Life Insurance	240	288	288	317
7	640	045	617.200	Health Insurance	27,441	46,409	46,409	52,154
8	640	045	617.300	Dental Insurance	1,798	1,849	1,849	2,219
9	640	045	617.400	Vision Insurance	590	591	591	710
10				Total Personnel Services	242,343	279,674	279,674	403,244
11								
12								
13				TOTAL COUNTY WIDE 911				
14				DISPATCHING EXPENDITURES	242,343	279,674	279,674	403,244

FRANKLIN COUNTY COMMUNICATIONS SERVED AGENCY DISPATCHING

DEPARTMENTAL FUNCTIONS

The purpose of this department is to provide fire/EMS and law enforcement dispatching services.

BUDGET HIGHLIGHTS

This is a newly-created department. Beginning in 2016, the County will begin charging fees for dispatching services. The County is unsure at this time how much will be collected in fees for 2016. However, it is estimated at \$80,732. These fees are budgeted for personnel services. The number of communications officers for 2016 will depend upon the actual amount of fees collected.

FRANKLIN COUNTY COMMUNICATIONS SERVED AGENCY DISPATCHING

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 Change
Communications Officer	0.0	0.0	1 to 4	1 to 4
	<u>0.0</u>	<u>0.0</u>	<u>1 to 4</u>	<u>1 to 4</u>

The County is unsure at this time how much will be collected in fees for 2016. It is estimated at \$80,732. The number of communications officers for 2016 will depend upon the actual amount of fees collected.

**FRANKLIN COUNTY COMMUNICATIONS SERVED AGENCY DISPATCHING
EXPENDITURES**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	640	046	611.100	Regular Wages	0	0	0	60,500
2	640	046	611.200	Overtime	0	0	0	0
3	640	046	613.100	FICA	0	0	0	4,628
4	640	046	614.100	Retirement-LAGERS	0	0	0	9,438
5	640	046	617.100	Life Insurance	0	0	0	17
6	640	046	617.200	Health Insurance	0	0	0	5,977
7	640	046	617.300	Dental Insurance	0	0	0	130
8	640	046	617.400	Vision Insurance	0	0	0	42
9				Total Personnel Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>80,732</u>
10								
11								
12				TOTAL FRANKLIN COUNTY				
13				COMMUNICATIONS SERVED	0	0	0	80,732
14				AGENCY DISPATCHING				
15								
16								
17								
18								
19				TOTAL COUNTY WIDE 911				
20				FUND EXPENDITURES	1,082,315	1,308,151	1,197,062	1,255,542

PROSECUTING ATTORNEY TRAINING FUND

FUND FUNCTIONS

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

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
Fund Balance, January 1	\$4,470	\$1,725	\$4,510	\$1,799
Projected Revenues	6,513	6,005	5,019	5,015
Operating Expenditures	(6,473)	(7,730)	(7,730)	(6,814)
Revenues Over (Under) Expenditures	40	(1,725)	(2,711)	(1,799)
Interfund Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$4,510	\$0	\$1,799	\$0

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
650	000	450.650	Court Costs Reimbursement	4,869	4,500	3,500	3,500
650	000	450.675	Municipal Court Fees	1,640	1,500	1,500	1,500
650	000	492.100	Interest - Investments	4	5	19	15
			Total Revenue	6,513	6,005	5,019	5,015

EXPENDITURES

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
650	050	634.100	Training	6,473	7,730	7,730	6,814
			Total Services	6,473	7,730	7,730	6,814

PROSECUTING TRAINING FUND
TOTAL EXPENDITURES

6,473	7,730	7,730	6,814
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ELECTION SERVICES

DEPARTMENTAL FUNCTIONS

RSMo 115.065.4 allows the Election Authority to collect money for those costs that require additional out-of-pocket expenses in conducting an election. The election service account shall be budgeted and expended at the direction of the election authority and shall not be used to substitute for or subsidize any allocation of general revenue for the operation of the election authority's office without the express consent of the election authority. Income for this fund primarily comes from a 5% of the total election fee charged to any entity that has an issue on the ballot. The funds shall be used for training programs and purchase of additional supplies or equipment to improve the conduct of elections, including anything pertaining thereto. In addition to these costs, the state shall, subject to appropriation, compensate the election services fund for transaction submitted to update MCVR, the state voter registration database.

2015 ACCOMPLISHMENTS

- Conducted one successful April election.
- Attended numerous training programs for County Clerk and election staff in preparation for the 2016 elections.
- Supported partial funding of payroll study which has an impact on election staff.
- Reviewed polling location facilities.
- Moved one polling place in Gerald to larger facility with better parking and handicapped accessibility.

2016 OBJECTIVES

- Conduct four elections – March Presidential primary, April Municipal, August Primary and November General elections.
- Continue to educate the staff on election laws and procedures.
- Provide excellent service to the voters of Franklin by having fair and open elections.
- Encourage high school age students to participate in the election process by working with all area high schools and allow high school age students to work at the polls during 2016 elections.
- Train a minimum of 300 election judges for each election. This will total about 2,000 hours of training for the fiscal 2016 election cycle.
- Successfully administer documentation for all County wide filings.
- Conduct training for all state and county candidates with Missouri Ethics.

BUDGET HIGHLIGHTS

At the request of the County Clerk, the total amount budgeted for supplies and other expenses has increased from \$9,500 in 2015 to \$45,000 in 2016. Nothing was budgeted for equipment in 2016, down from \$30,000 in 2015.

ELECTION SERVICES FUND

				2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget	
1			Fund Balance, January 1	\$84,651	\$51,409	\$67,741	\$65,134	
2								
3			Projected Revenues	29,548	29,009	41,093	38,488	
4								
5			Operating Expenditures	(42,258)	(39,500)	(39,500)	(75,000)	
6								
7			Revenues Over (Under)					
8			Expenditures	(12,710)	(10,491)	1,593	(36,512)	
9								
10			Interfund Transfers in (Out)	(4,200)	(4,200)	(4,200)	(4,200)	
11								
12			Balance December 31	\$67,741	\$36,718	\$65,134	\$24,422	
13								
14								
15			REVENUE					
16								
17								
18	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
19	655	000	441.205	Vote Equip. Maint/Security	12,464	12,709	12,709	0
20	655	000	443.612	State Election Grant Rev.	4,416	10,700	10,700	23,408
21	655	000	451.300	Election Services Fees	12,576	5,500	17,604	15,000
22	655	000	492.100	Investment Interest	92	100	80	80
23				Total Revenue	29,548	29,009	41,093	38,488
24								
25								
26				EXPENDITURES				
27								
28								
29	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
30	655	055	632.200	Contractual Services	0	0	0	20,000
31				Total Services	0	0	0	20,000
32								
33								
34	655	055	651.100	Office Supplies	0	5,000	5,000	25,000
35	655	055	654.100	Memberships	0	1,000	1,000	2,000
36	655	055	655.100	Business Expense	202	3,500	3,500	10,000
37	655	055	661.100	Miscellaneous Other	0	0	0	8,000
38				Total Supplies & Other	202	9,500	9,500	45,000
39								
40								
41	655	055	686.100	Other Equipment	0	0	0	0
42	655	055	687.100	Office Equipment	42,056	30,000	30,000	10,000
43				Total Capital Outlay	42,056	30,000	30,000	10,000
44								
45	655	055	690.100	Transfers to General Fund	4,200	4,200	4,200	4,200
46								
47								
48				ELECTION SERVICES				
49				TOTAL EXPENDITURES	46,458	43,700	43,700	79,200

DOMESTIC VIOLENCE

FUND FUNCTIONS

The County Commission administers the budget for the Domestic Violence Fund. In accordance with RSMo 451.151, 455.200-205, and 479.261, they distribute money to local shelters for victims of domestic violence.

BUDGET HIGHLIGHTS

There are no significant changes to this budget.

DOMESTIC VIOLENCE FUND

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
Balance, January 1	\$12,830	\$7,546	\$7,734	\$18
Projected Revenues	3,618	3,505	3,335	3,330
Operating Expenditures	(8,714)	(11,051)	(11,051)	(3,348)
Revenues Over (Under) Expenditures	(5,096)	(7,546)	(7,716)	(18)
Interfund Transfers In (Out)	0	0	0	0
Fund Balance, December 31	\$7,734	\$0	\$18	\$0

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
660	000	467.400	Recorder of Deeds Marriage Fees	3,610	3,500	3,325	3,325
660	000	492.100	Interest - Investments	8	5	10	5
Total Revenue				3,618	3,505	3,335	3,330

EXPENDITURES

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
660	060	632.200	Contractual Services	8,714	11,051	11,051	3,348
Total Services				8,714	11,051	11,051	3,348

DOMESTIC VIOLENCE TOTAL EXPENDITURES				8,714	11,051	11,051	3,348
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HEALTH DEPARTMENT

FUND FUNCTIONS

Services offered through the Franklin County Health Department require a multidisciplinary team approach to promote, prevent and protect the health of our population. By promoting healthy behaviors such as hand washing, breastfeeding, vaccination programs and protection against STD's, we are able to prevent the spread of many contagious diseases. By doing surveillance of over 110 reportable diseases, our staff is able to assist in the control and prevention of an outbreak of infectious disease and/or contamination of food or water supplies.

Our environmental health program provides systematic inspection of all food handling establishments. These inspections insure compliance with sanitation standards and practices which ensure compliance with the Franklin County Food Service and Retail Food Services Sanitation Ordinance. In addition, routine inspections of child care establishments and commercial lodging are inspected. All types of environmental complaints for onsite sewage disposal, food, and hazardous waste are addressed.

Other services to our county residents include the following: registration and printing of all vital records, telephonic RN consultations, blood pressure checks, glucose screening, pregnancy testing and education, TB testing and treatment, STD testing and treatment, Hepatitis C testing and education, bio-terrorism and emergency planning as well as the WIC program.

2015 ACCOMPLISHMENTS

- Provided health services to prevent the spread of disease, promote wellness and protect the public from health hazards.
- Provided active surveillance for infectious and chronic disease and investigated outbreaks and patterns of disease or injury within our community.
- Enforced laws and regulations that protect the health of all citizens and visitors of Franklin County.
- Conducted routine inspections and necessary follow up inspections of food establishments, temporary food events, daycare centers and hotels.
- Provided facility plan reviews for new construction or extensive remodeling on food establishments.
- Responded to reported emergencies where food is involved (fires, truck wrecks, etc.).
- Updated lists of childcares, schools, nursing homes, food establishments, medical providers, manufacturers, as well as EMS, Police, and Fire contact information.
- Established and maintained relationships with governmental officials, health care providers, schools and local emergency management and first responders.

- Developed and exercised response protocols for potential bioterrorist/pandemic scenarios.
- Purchased equipment and supplies to augment county's ability to respond to emergencies.
- Increased public awareness of health issues such as: immunizations, nutrition, lead poisoning, drinking water issues, breastfeeding and communicable disease prevention.
- Provided adult and child immunization services.
- Provided lead case management to high risk patients.
- Participated in training and educational activities regarding immunization administration, TB testing and treatment, STD prevention and treatment, Hep C testing and treatments.
- Provided TB testing to clients as required by school and employment.
- Provided TB case management and medications to clients with TB disease and infection.
- Provided STD screenings and treatment based on current guidelines.
- Provided resources and referral information to link individuals to health care services.
- Staff attended trainings and conferences to assure competent evidenced information is provided.
- Continued to collaborate with the local YMCA and library to promote an on-going literacy program, which provided a volunteer reader for children during clinic hours and provided free books for children to take home.
- Provided clinic hours and internships to undergraduate and graduate students.
- Designated as Breastfeeding Friendly Worksite Location through DHSS.
- Implemented online scheduler and reminder call service for all WIC clients.
- Applied for peer counseling program.
- Decreased obesity rates in 2-5 year old children through nutritional education.
- Implemented required changes with the Affordable Care Act.

2016 OBJECTIVES

- Continue to educate state and local officials on public health services and the need for increased funding to prevent the spread of disease, promote wellness and protect the public from public health hazards.
- Maintain scope of work for federal, state and local contracts and grants.
- Develop policies to support individual and community health efforts.
- Participate in public health awareness activities to 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 to provide support and guidance on 701 violations.

- License, conduct and follow up on all inspections of retail and temporary food service facilities, daycares and hotels.
- 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.
- Respond to environmental health complaints received in our office and enforce environmental health laws.
- Provide ongoing surveillance for infectious and chronic diseases.
- Collaborate with and enhance professional relationships with local medical providers.
- Continue to develop and exercise 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.
- Enhance immunization services for children and adults.
- Increase revenue from medical services.
- 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 coalitions.
- Continue efforts to decrease the rate of obesity in Franklin County.
- Increase prenatal care in the first trimester through WIC education.
- Implement the 1,2,3,4,5 Fit-Tastic Program.

BUDGET HIGHLIGHTS

This was a newly-created fund for 2014. The operations of health services were previously budgeted for under the general fund. In 2016, overall revenue is projected to increase over the 2015 budgeted amount by \$62,452. The 2016 expenditures are budgeted to be \$19,692 less than 2015.

HEALTH DEPARTMENT

PERSONNEL DETAIL

Position Title	2014	Budgeted	Budgeted	2015-2016 Change
	Full-time Equivalent	2015 Full-time Equivalent	2016 Full-time Equivalent	
Health Services Director	1.0	1.0	1.0	0.0
Epidemiology Specialist	2.0	0.0	0.0	0.0
Environmental Public Health Supervisor II	0.0	1.0	1.0	0.0
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	1.0	1.0	0.0
Community Health Nurse II	1.5	1.5	1.5	0.0
RN/WIC Coordinator	1.0	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
Peer Counselor	0.0	0.0	0.5	0.5
Biller	0.0	0.0	0.0	0.5
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
	14.0	14.0	14.0	1.0

The part-time position of peer counselor was added during the 2015 budget year and is budgeted for 2016.

A part-time biller position was budgeted for 2016.

PERFORMANCE MEASURES

	2013	2014	Projected 2015	Projected 2016
Birth and Death Certificates Issued	9,514	9,074	9,074	9,074
Immunizations Administered	2,435	2,616	2,616	2,616
Food Service Inspections	938	941	941	941

HEALTH DEPARTMENT FUND

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January 1	\$0	\$122,305	\$352,320	\$259,653
2				
3 Projected Revenues	1,085,248	814,617	815,599	877,069
4				
5 Estimated Expenditures	(732,928)	(933,269)	(933,266)	(913,577)
6				
7 Revenues Over (Under)				
8 Expenditures	352,320	(118,652)	(117,667)	(36,508)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	25,000	25,000	0
12 Transfers Out	0	0	0	0
13 Net Transfers In (Out)	0	25,000	25,000	0
14				
15 Fund Balance, December 31	\$352,320	\$28,653	\$259,653	\$ 223,145

REVENUE

		Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
23 Fund	Dept.						
24 665	000	440.001	Cities Readiness Grant	38,027	22,683	22,683	22,683
25 665	000	440.003	Summer Food	540	450	450	0
26 665	000	441.201	Maternal Child Health Grant	37,960	36,068	36,068	43,227
27 665	000	441.211	Ebola Preparedness & Resp.	0	0	0	20,010
28 665	000	442.202	WIC Federal Reimbursement	246,035	265,653	265,653	292,001
29 665	000	442.204	Medicaid Reimbursement	25,143	18,000	18,000	18,000
30 665	000	443.202	Core Public Health Grant	127,219	125,362	125,362	140,046
31 665	000	443.210	Child Care Sanitation Inspect.	7,980	6,000	6,000	7,000
32 665	000	443.213	Bio Terrorism Preparation	112,232	121,901	121,901	121,901
33 665	000	443.214	MFH Grant Revenue	686	0	0	0
34			Total Grant Revenue	595,822	596,117	596,117	664,868
35							
36							
37 665	000	466.325	Breast Pump Charge	0	0	175	1,500
38 665	000	466.400	Vital Records	113,005	125,000	125,000	113,000
39 665	000	466.401	Health Department Fees	29,374	27,000	27,000	27,000
40 665	000	466.402	Vaxcare	4,960	2,500	2,500	3,300
41 665	000	466.500	Sanitation Inspection Fees	71,712	64,000	64,000	67,000
42			Total Fee Revenue	219,051	218,500	218,675	211,800

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2016

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	665	000	492.100	Interest on Investments	167	0	401	401
2	665	000	493.200	Health Dept. Rev. Prior Year	265,770	0	0	0
3	665	000	497.100	Miscellaneous Revenue	4,438	0	406	0
4				Total Miscellaneous Revenue	<u>270,375</u>	<u>0</u>	<u>807</u>	<u>401</u>
5								
6								
7	665	000	498.100	Transfer From General Fund	0	25,000	25,000	0

HEALTH DEPARTMENT EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	665	065	611.100	Regular Wages	252,145	260,542	260,527	216,231
2	665	065	611.200	Overtime	0	200	200	200
3	665	065	612.100	Part-time Wages	8,311	35,408	35,408	40,000
4	665	065	613.100	FICA	17,902	22,655	22,654	19,617
5	665	065	614.100	Retirement-LAGERS	41,649	51,495	51,493	39,972
6	665	065	615.100	Unemployment	1,077	15,000	15,000	15,000
7	665	065	616.100	Workers Compensation	0	500	500	500
8	665	065	617.100	Life Insurance	328	336	336	317
9	665	065	617.200	Health Insurance	49,917	56,231	56,231	51,837
10	665	065	617.300	Dental Insurance	2,458	2,588	2,588	2,128
11	665	065	617.400	Vision Insurance	807	827	827	709
12				Total Personnel Services	374,594	445,782	445,764	386,511
13								
14								
15	665	065	623.100	Telephone	4,262	5,000	5,000	5,000
16	665	065	624.100	Postage & Freight	1,572	2,300	2,300	2,300
17	665	065	626.100	Maintenance & Repairs	824	3,500	3,500	3,500
18	665	065	629.100	Other Professional Services	2,692	10,000	10,000	12,220
19	665	065	630.100	Utilities	5,098	7,000	7,000	5,000
20	665	065	632.200	Contractual Services	10,254	12,950	12,950	15,030
21	665	065	633.100	Medical	11,017	14,000	14,000	14,800
22	665	065	634.100	Training	582	1,500	1,500	2,575
23				Total Services	36,301	56,250	56,250	60,425
24								
25								
26	665	065	651.100	Office Supplies	4,777	6,000	6,000	6,000
27	665	065	652.100	Mileage	3,177	3,000	3,000	3,000
28	665	065	653.100	Books & Publications	0	3,250	3,250	4,300
29	665	065	654.100	Memberships	816	950	950	1,425
30	665	065	655.100	Business Expense	613	800	800	1,600
31	665	065	661.100	Miscellaneous Other	4,856	7,000	7,000	7,850
32				Total Supplies & Other	14,239	21,000	21,000	24,175
33								
34								
35	665	065	686.100	Other Equipment	141	0	0	1,000
36	665	065	687.100	Office Equipment	1,305	0	0	500
37				Total Capital Outlay	1,446	0	0	1,500
38								
39				HEALTH DEPARTMENT				
40				TOTAL EXPENDITURES	426,580	523,032	523,014	472,611

WIC DEPARTMENT EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	665	075	611.100	Regular Wages	141,548	147,545	147,557	151,984
2	665	075	611.200	Overtime	0	0	0	0
3	665	075	612.100	Part-time Wages	0	0	0	13,169
4	665	075	613.100	FICA	9,859	11,287	11,288	12,634
5	665	075	614.100	Retirement-LAGERS	25,200	25,673	25,675	23,709
6	665	075	617.100	Life Insurance	240	240	240	264
7	665	075	617.200	Health Insurance	23,671	25,335	25,335	25,668
8	665	075	617.300	Dental Insurance	1,799	1,848	1,848	1,848
9	665	075	617.400	Vision Insurance	591	591	591	591
10				Total Personnel Services	<u>202,908</u>	<u>212,519</u>	<u>212,534</u>	<u>229,867</u>
11								
12								
13	665	075	623.100	Telephone	2,097	3,300	3,300	3,000
14	665	075	624.100	Postage & Freight	6	750	750	800
15	665	075	630.100	Utilities	0	2,300	2,300	2,585
16	665	075	632.200	Contractual Services	2,267	2,370	2,370	1,626
17	665	075	633.100	Medical	3,577	4,400	4,400	4,400
18	665	075	634.100	Training	220	800	800	3,000
19				Total Services	<u>8,167</u>	<u>13,920</u>	<u>13,920</u>	<u>15,411</u>
20								
21								
22	665	075	651.100	Office Supplies	1,833	5,135	5,135	7,600
23	665	075	652.100	Mileage	0	2,800	2,800	3,918
24	665	075	653.100	Books & Publications	4,985	4,700	4,700	3,800
25	665	075	655.100	Business Expense	1,054	2,300	2,300	3,776
26	665	075	661.100	Miscellaneous Other	8,140	21,779	21,779	9,500
27				Total Supplies & Other	<u>16,012</u>	<u>36,714</u>	<u>36,714</u>	<u>28,594</u>
28								
29	665	075	687.100	Office Equipment	1,101	2,500	2,500	2,500
30				Total Capital Outlay	<u>1,101</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
31								
32								
33				WIC DEPARTMENT				
34				TOTAL EXPENDITURES	228,188	265,653	265,668	276,372

BT/CRI DEPARTMENT EXPENDITURES

	Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2016 Estimated By Dept.	2016 Adopted Budget
1	665	085	611.100	Regular Wages	40,457	41,319	41,319	94,669
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	2,946	3,161	3,161	7,242
5	665	085	614.100	Retirement-LAGERS	7,212	7,190	7,190	14,768
8	665	085	617.100	Life Insurance	48	48	48	106
9	665	085	617.200	Health Insurance	4,654	5,067	5,067	10,268
10	665	085	617.300	Dental Insurance	360	370	370	740
11	665	085	617.400	Vision Insurance	118	119	119	237
12				Total Personnel Services	55,795	57,274	57,274	128,030
13								
14	665	085	626.100	Maintenance & Repairs	42	0	0	250
15	665	085	632.200	Contractual Services	6,730	5,431	5,431	12,931
16	665	085	634.100	Training	597	0	0	2,000
17				Total Services	7,369	5,431	5,431	15,181
18								
19								
20	665	085	651.100	Office Supplies	2,152	1,375	1,375	825
21	665	085	652.100	Mileage	233	0	0	395
22	665	085	655.100	Business Expense	1,166	1,000	1,000	1,510
23	665	085	661.100	Miscellaneous Other	1,206	76,004	76,004	17,663
24				Total Supplies & Other	4,757	78,379	78,379	20,393
25								
26								
27	665	085	686.100	Other Equipment	10,239	3,500	3,500	990
28				Total Capital Outlay	10,239	3,500	3,500	990
29								
30				BT/CRI DEPARTMENT				
31				TOTAL EXPENDITURES	78,160	144,584	144,584	164,594

RECORDS PRESERVATION

FUND FUNCTIONS

This fund is under the direction of the Recorder of Deeds. In accordance with RSMo 59.319.1, fees collected are to be used for record storage, microfilming, preservation, including anything necessarily pertaining thereto.

BUDGET HIGHLIGHTS

\$30,000 is budgeted to be transferred to the General Fund.

RECORDS PRESERVATION FUND

				2014	2015	2015	2016
				Actual	Budget Revised	Estimated By Dept.	Adopted Budget
1			Fund Balance, January 1	\$180,047	\$112,017	\$146,656	\$172,806
2							
3			Projected Revenues	58,301	60,125	60,150	60,150
4							
5			Operating Expenditures	(91,692)	(164,500)	(34,000)	(190,000)
6							
7			Revenues Over (Under)				
8			Expenditures	(33,391)	(104,375)	26,150	(129,850)
9							
10			Interfund Transfers In (Out)	0	0	0	(30,000)
11							
12			Fund Balance, December 31	\$146,656	\$7,642	\$172,806	\$12,956
13							
14							
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REVENUE

				2014	2015	2015	2016
				Actual	Budget Revised	Estimated By Dept.	Adopted Budget
19	Fund	Dept.	Account No.	Description			
20	670	000	467.410	Recorder of Deeds User Fees	39,739	40,000	40,000
21	670	000	467.420	Recorder of Deeds			
22				Technology Fees	17,989	20,000	20,000
23	670	000	492.100	Investment Interest	133	125	150
24	670	000	497.100	Miscellaneous Revenue	440	0	0
25							
26				Total Revenue	58,301	60,125	60,150
27							

EXPENDITURES

				2014	2015	2015	2016
				Actual	Budget Revised	Estimated By Dept.	Adopted Budget
32	Fund	Dept.	Account No.	Description			
33	670	070	632.100	Miscellaneous Other Services	0	81,000	10,200
34	670	070	632.200	Contractual Services	82,450	15,000	0
35	670	070	634.100	Training	5,129	15,000	3,000
36				Total Services	87,579	111,000	13,200
37							
38							
39	670	070	686.100	Other Equipment	1,420	27,500	5,800
40	670	070	687.100	Office Equipment	2,693	26,000	15,000
41				Total Capital Outlay	4,113	53,500	20,800
42							
43	670	070	690.100	Transfer to General Fund	0	0	0
44							
45							
46				RECORDS PRESERVATION			
47				TOTAL EXPENDITURES	91,692	164,500	34,000

PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND

FUND FUNCTION

This budget is under the direction of the Prosecuting Attorney. Each prosecuting attorney who takes any action to collect restitution for bad checks shall collect from the person paying restitution an administrative handling cost. The moneys shall be deposited in the Administrative Handling Cost Fund. The moneys deposited in the fund may be used by the Prosecuting Attorney for office supplies, postage, books, training, office equipment, capital outlay, expenses of trial and witness preparation, additional employees for the staff of the prosecuting attorney, employee's salaries, and for other lawful expenses incurred by the Prosecuting Attorney in the operation of that office.

BUDGET HIGHLIGHTS

\$10,000 is budgeted to be transferred to the General Fund to support the salary and benefits of an employee in the Prosecuting Attorney's office.

PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND

				2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1			Fund Balance, January 1	\$28,860	\$16,910	\$16,895	\$6,721
2							
3			Projected Revenues	18,035	20,050	11,826	11,825
4							
5			Operating Expenditures	0	(2,000)	(2,000)	(2,000)
6							
7			Revenues Over (Under)				
8			Expenditures	18,035	18,050	9,826	9,825
9							
10			Interfund Transfers In (Out)				
11			Transfers In	0	0	0	0
12			Transfers Out	(30,000)	(30,000)	(20,000)	(10,000)
13			Net Transfers In (Out)	(30,000)	(30,000)	(20,000)	(10,000)
14							
15			Fund Balance, December 31	\$16,895	\$4,960	\$6,721	\$6,546
16							
17							
18							
19							
20							
21			REVENUE				
22							
23							
24	<u>Fund</u>	<u>Dept.</u>	<u>Account</u>	<u>2014</u>	<u>2015</u>	<u>2015</u>	<u>2016</u>
25	680	000	461.202	Actual	Budget	Estimated	Adopted
26	680	000	492.100		Revised	By Dept.	Budget
27							
			Bad Check Fees	17,993	20,000	11,800	11,800
			Investment Interest	42	50	26	25
			Total Revenue	18,035	20,050	11,826	11,825

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	680	080	624.100	Postage & Freight	0	1,000	1,000	1,000
2				Total Services	0	1,000	1,000	1,000
3								
4								
5	680	080	651.100	Office Supplies	0	1,000	1,000	1,000
6				Total Supplies & Other	0	1,000	1,000	1,000
7								
8								
9	680	080	685.100	Vehicles	0	0	0	0
10	680	080	687.100	Office Equipment	0	0	0	0
11				Total Capital Outlay	0	0	0	0
12								
13								
14	680	080	690.100	Transfers to General Fund/Payroll	30,000	30,000	20,000	10,000
15	680	080	690.650	Transfers For PA Training Fund	0	0	0	0
16				Total Transfers	30,000	30,000	20,000	10,000
17								
18				PROSECUTING ATTORNEY				
19				ADMINISTRATIVE HANDLING COST				
20				TOTAL EXPENDITURES	30,000	32,000	22,000	12,000

MUNICIPAL COURT

FUND FUNCTIONS

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 ACCOMPLISHMENTS

- Educated staff and officers to further refine operations

2016 OBJECTIVES

- Review and analyze average fines per violation to compare with surrounding jurisdictions.
- Review and codify existing traffic code and offense codes to make necessary corrections. Codify code so that it can either be used as a separate document or as part of the County's overall codification.

BUDGET HIGHLIGHTS

\$341,423 is budgeted to be transferred to the General Fund and \$20,090 is budgeted to be transferred to law enforcement.

The budgets for postage and freight as well as office supplies have been increased to recognize and implement the requirements for additional notices to be issued required by SB5 enacted after the issues in Ferguson.

MUNICIPAL COURT

PERSONNEL DETAIL

Position Title	2014 Full-time Equivalent	Budgeted 2015 Full-time Equivalent	Budgeted 2016 Full-time Equivalent	2015-2016 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

	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget
1 Fund Balance, January 1	\$89,616	\$73,862	\$111,630	\$68,264
2				
3 Projected Revenues	453,115	443,200	443,200	473,250
4				
5 Estimated Expenditures	(176,177)	(149,139)	(148,643)	(170,001)
6				
7 Revenues Over (Under)				
8 Expenditures	276,938	294,061	294,557	303,249
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	(254,924)	(337,923)	(337,923)	(361,513)
13 Net Transfers In (Out)	(254,924)	(337,923)	(337,923)	(361,513)
14				
15 Fund Balance, December 31	\$111,630	\$30,000	\$68,264	\$10,000

REVENUE

Fund	Dept.	Account No.	Description	2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget	
26	685	000	450.500	Municipal Court Costs	39,360	40,000	40,000	45,000
27	685	000	450.550	Municipal Court Fines	410,045	400,000	400,000	425,000
28	685	000	450.575	Municipal Court Bonds	195	0	0	0
29	685	000	450.580	Judicial Education	3,280	3,000	3,000	3,000
30	685	000	450.585	Court Clerk \$10	0	0	0	0
31			Total Fees Revenue	452,880	443,000	443,000	473,000	
32								
33								
34	685	000	492.100	Interest	235	200	200	250
35			Total Investment Revenue	235	200	200	250	
36								
37	685	000	498.100	Transfer from General	0	0	0	0
38			Total Transfers In	0	0	0	0	

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	685	685	611.100	Regular Wages	25,430	25,971	25,974	26,753
2	685	685	612.100	Part-Time Wages	25,576	25,092	25,092	28,845
3	685	685	613.100	FICA	3,746	3,906	3,907	4,253
4	685	685	614.100	Retirement-LAGERS	4,532	4,519	4,519	4,174
5	685	685	617.100	Life Insurance	48	48	48	53
6	685	685	617.200	Health Insurance	4,654	5,067	5,067	5,134
7	685	685	617.300	Dental Insurance	360	370	370	370
8	685	685	617.400	Vision Insurance	118	119	119	119
9				Total Personnel Services	<u>64,464</u>	<u>65,092</u>	<u>65,096</u>	<u>69,701</u>
10								
11								
12	685	685	623.100	Telephone	560	1,200	700	700
13	685	685	624.100	Postage & Freight	771	1,000	1,000	2,500
14	685	685	626.100	Maintenance & Repairs	0	200	200	200
15	685	685	629.125	Witness Expense	16	50	50	50
16	685	685	632.200	Contractual Services	106,478	77,327	77,327	89,350
17	685	685	634.100	Training	573	1,000	1,000	1,000
18				Total Services	<u>108,398</u>	<u>80,777</u>	<u>80,277</u>	<u>93,800</u>
19								
20								
21	685	685	651.100	Office Supplies	3,315	3,170	3,170	4,000
22	685	685	656.100	Printing & Binding	0	100	100	2,500
23				Total Supplies & Other	<u>3,315</u>	<u>3,270</u>	<u>3,270</u>	<u>6,500</u>
24								
25	685	685	687.100	Office Equipment	0	0	0	0
26				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
27								
28	685	685	690.100	Transfers to General Fund	248,000	324,340	324,340	341,423
29	685	685	690.620	Transfers to LESTF	6,924	13,583	13,583	20,090
30								
31								
32				MUNICIPAL COURT FUND				
33				TOTAL EXPENDITURES	431,101	487,062	486,566	531,514

BRUSH CREEK SEWER FUND

FUND FUNCTIONS

In 2006, Franklin County developed its first sewer district in the "First Class" County statutes. The Franklin County Commissioners serve as the board for the Brush Creek Sewer District. 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. Approximately 960 people between Gray Summit and Pacific are served by the district. In 2012, the County transferred the management of the district to Franklin County Water District #3.

2016 OBJECTIVES

It is the desire of the County to make any necessary repairs in 2015-2016 and sell the sewer district.

BUDGET HIGHLIGHTS

The budgeted expenditures exceed the revenues by \$365,073 for 2016. 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

				2014 Actual	2015 Budget Revised	2015 Estimated By Dept.	2016 Adopted Budget	
1			Net Position January 1	\$2,706,603	\$2,641,637	\$2,651,508	\$2,525,771	
2								
3			Projected Revenues	407,220	416,671	416,706	435,550	
4			Estimated Expenses	(512,315)	(592,443)	(592,443)	(800,623)	
5								
6								
7			Loss Before Transfers	(105,095)	(175,772)	(175,737)	(365,073)	
8								
9			Interfund Transfers In (Out)	50,000	50,000	50,000	50,000	
10								
11			Net Position					
12			Net Investment in Capital					
13			Assest	\$2,379,868				
14			Restricted for Debt Service	\$166,345				
15			Unrestricted	\$105,295				
16			Total Net Position December 31	\$2,651,508	\$2,515,865	\$2,525,771	\$2,210,698	
17								
18								
19								
20			REVENUE					
21								
22								
23	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
24	800	000	485.200	Service Fees	407,065	416,521	416,521	435,375
25	800	000	492.153	Restricted Interest	155	150	185	175
26				Total Revenue	407,220	416,671	416,706	435,550
27								
28	800	000	498.100	Transfers From General Fund	50,000	50,000	50,000	50,000

BRUSH CREEK SEWER FUND

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2014 Actual</u>	<u>2015 Budget Revised</u>	<u>2015 Estimated By Dept.</u>	<u>2016 Adopted Budget</u>
1	800	638	621.100	Legal Fees	108	0	0	4,000
2	800	638	622.100	Accounting Fees	8,400	8,400	8,400	8,400
3	800	638	626.100	Maintenance & Repairs	43,125	73,000	73,000	50,000
4	800	638	627.100	Insurance	4,004	4,000	4,000	4,500
5	800	638	629.100	Other Professional Services	130,926	120,000	120,000	50,000
6	800	638	630.100	Utilities	6,199	7,000	7,000	7,000
7	800	638	632.200	Contractual Services	8,098	25,000	25,000	315,000
8				Total Services	<u>200,860</u>	<u>237,400</u>	<u>237,400</u>	<u>438,900</u>
9								
10	800	638	655.100	Business Expense	30,365	5,500	5,500	5,500
11	800	638	662.100	Bad Debt Expense	14,204	10,000	10,000	10,000
12				Total Supplies & Other	<u>44,569</u>	<u>15,500</u>	<u>15,500</u>	<u>15,500</u>
13								
14	800	638	671.100	Principal Payments	0	66,100	66,100	72,500
15	800	638	672.100	Interest	138,443	145,000	145,000	145,280
16				Total Debt Service	<u>138,443</u>	<u>211,100</u>	<u>211,100</u>	<u>217,780</u>
17								
18	800	638	699.998	Depreciation Expense	128,443	128,443	128,443	128,443
19				Total Other Expenses	<u>128,443</u>	<u>128,443</u>	<u>128,443</u>	<u>128,443</u>
20								
21				BRUSH CREEK SEWER FUND				
22				TOTAL EXPENDITURES	512,315	592,443	592,443	800,623

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	7
Number of high schools	7
Number of teachers	1,519
Number of students	16,449
East Central Community College enrollment, Fall Semester 2015	2,750

Building permits issued countywide during year 2014	887
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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.

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)
2014	102,084	\$ -	N/A	16,530	6.6%
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

POPULATION BREAKDOWN

<u>Political Subdivision</u>	<u>Decade Growth</u>	<u>2010 Census</u>	<u>2000 Census</u>
Berger	1.9%	210	206
Gerald	14.9%	1,345	1,171
Gray Summit	2.3%	2,701	2,640
Leslie	96.6%	171	87
New Haven	11.9%	2,089	1,867
Pacific	27.7%	7,002	5,482
St. Clair	7.6%	4,724	4,390
Sullivan	11.5%	7,081	6,351
Union	31.5%	10,204	7,757
Villa Ridge	9.1%	2,636	2,417
Washington	5.6%	13,982	13,243
Subtotal Incorporated Areas	14.3%	52,145	45,611
Unincorporated Areas	2.4%	49,347	48,196
Total Population (1)	8.2%	101,492	93,807

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**

<u>Employer</u>	<u>Number Of Employees</u>	<u>Percent Of Total County Employment</u>	<u>Location</u>
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:

<u>Industry</u>	<u>Average Employment</u>	<u>Average Monthly Earnings</u>
Administrative and Support Services	1,721	\$ 2,931
Machinery Manufacturing	1,686	4,481
Food Services and Drinking 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	 <u>12,119</u>	 <u>\$ 32,353</u>

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

**TOP TEN PROPERTY OWNERS
FISCAL YEAR 2014**

<u>Rank</u>	<u>Property Owner</u>	<u>2014</u>	
		<u>Assessed Value</u>	<u>Portion</u>
1	MO Natural Gas	\$ 9,408,216	0.7%
2	Wal-Mart Real Estate Business	5,440,000	0.4%
3	Lowes Home Centers Inc.	5,189,239	0.4%
4	Bank of Washington	4,595,152	0.4%
5	Esselte Business Corporation	3,601,387	0.3%
6	Parker-Hannifin Corporation	3,474,465	0.3%
7	PCII Lots 10A & 10C LLC	3,448,087	0.3%
8	USR-DESCO Washington Crossing	3,027,077	0.2%
9	Wal-Mart Real Estate Business	2,901,200	0.2%
10	CG Power Systems USA, Inc.	2,661,900	0.2%
	Subtotal Top Ten Property Owners	43,746,723	3.4%
	Remaining property owners	\$ 1,229,432,662	96.6%
	Total Assessed Value	\$ 1,273,179,385	100.0%

This schedule notes the top ten property taxpayers. The other major revenue source, sales taxes, cannot be presented since the payers are not known and the remitter's activity is proprietary information which cannot be disclosed.

Source: Franklin County Collector's office

**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	0.2124
2015	0.1243	0.2145

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

	<u>2016</u> <u>Projected</u>	<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>
Government Operations										
County Counselor:										
Commission orders	375	375	345	373	351	379	355	399	349	388
County Clerk:										
Checks issued	7,045	7,045	7,044	6,371	7,535	6,592	7,542	6,411	8,191	7,076
Liquor licenses issued	256	256	256	222	258	251	225	247	251	248
County Clerk Elections:										
Registered voters	69,172	69,172	69,172	68,455	69,684	67,988	68,743	67,523	67,335	63,637
Elections held	5	4	3	1	5	2	4	2	4	4
County Treasurer:										
Interest earned	21,850	21,850	21,851	67,333	134,328	114,873	121,476	205,148	423,822	1,036,324
County Auditor:										
County Budgets Monitored:										
Number of funds monitored	24	23	23	23	18	18	18	18	18	18
Number of departments monitored	47	47	47	47	47	47	47	47	47	47
Purchase orders audited & approved	8,700	8,700	8,720	8,312	9,227	7,973	8,671	7,336	7,116	7,082
Departments inventoried	31	31	31	31	31	31	31	31	31	31
Number of assets inventoried	10,000	9,850	9,727	9,607	8,972	8,946	8,166	7,985	7,644	6,541
Value of inventoried assets, Net of depreciation	\$73,000,000	\$73,000,000	\$72,493,776	\$75,578,949	\$76,301,571	\$76,656,958	\$75,279,199	\$73,247,305	\$73,915,016	\$61,884,591
Budget presentation award	Yes	Yes	Yes	Yes	-	-	-	-	-	-
County Collector:										
Accounts collected	115,000	115,000	91,920	115,700	94,332	117,151	109,626	115,119	105,972	91,042
County Recorder of Deeds:										
Marriage Licenses	722	722	722	700	718	768	767	735	775	826
Document filings	17,577	17,577	17,577	21,417	23,234	20,300	22,541	24,698	23,616	28,416
County Assessor:										
Real estate parcels assessed	71,855	71,855	71,855	71,356	72,070	71,937	71,868	71,761	71,516	70,040
Personal Property accounts assessed	44,045	44,045	44,045	44,739	44,640	48,847	46,353	44,484	42,265	41,157

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

	<u>2016</u>	<u>2015</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>
Building Code Enforcement:										
Building permits	887	887	887	784	696	721	734	752	839	1,092
Inspections	4,402	4,402	4,402	3,692	3,521	3,762	7,499	4,813	5,476	6,384
Planning and Zoning:										
Zoning applications	256	256	256	238	231	248	317	319	342	338
Public Safety										
Sheriff calls for service	12,825	12,825	12,825	16,701	18,067	17,703	19,043	18,752	18,829	17,362
Sheriff civil process service	7,416	7,416	7,416	9,118	9,540	9,521	10,274	10,654	11,894	10,746
Jail and penal bookings	4,528	4,528	4,528	4,664	4,785	4,711	4,389	4,761	4,841	4,612
Countywide 911 communication calls	53,841	53,841	53,841	52,884	49,937	36,636	45,623	29,665	29,037	35,760
Judicial										
Prosecuting Attorney:										
Felony cases filed	700	700	700	680	920	806	642	796	810	752
Misdemeanor cases filed	5,900	5,900	5,900	4,850	5,360	5,606	3,724	2,070	2,134	2,247
Child Support 4-D:										
Open cases	226	226	226	249	275	279	225	270	269	216
Collections for children	9,407,240	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
Public Administrator:										
Open cases	115	104	89	91	113	105	101	104	104	110
Health and Welfare:										
Birth and death certificates issued	9,074	9,074	9,074	9,514	8,812	6,162	7,396	10,565	11,800	12,188
Immunizations administered	2,616	2,616	2,616	2,435	3,491	4,030	7,167	5,314	3,158	4,100
Food service inspections	941	941	941	938	486	213	693	632	573	554
Road and Bridge:										
Bridges constructed	3	1	4	4	3	3	1	2	2	3
Miles of roads paved	8.4	8.9	11	16	7	29	15	9	82	96

Source: Various County Departments

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

For The Years Ended December 31

	<u>BUDGETED</u> <u>2014</u>	<u>BUDGETED</u> <u>2015</u>	<u>BUDGETED</u> <u>2016</u>	<u>CHANGE</u> <u>2015-2016</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	5.0	5.0	0.0
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	16.0	6.0
County Assessor - Personal Property	6.0	6.0	0.0	-6.0
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	7.0	7.0	7.0	0.0
Maintenance	6.5	7.5	7.0	-0.5
Municipal Court	1.5	1.5	1.5	0.0
Public Safety				
Sheriff	72.0	72.5	72.5	0.0
Jail and Penal	36.8	36.8	36.0	-0.8
County 911 Dispatching	21.0	21.0	22.5	1.5
Countywide 911 Addressing	3.0	3.0	3.0	0.0
F.C. Communication Served Agency	0.0	0.0	1.0	1.0
Law Enforcement Grant Employees	6.0	6.0	6.5	0.5
Emergency Management Agency	2.0	3.0	3.0	0.0
Judicial				
Prosecuting Attorney	20.0	20.0	19.0	-1.0
Child Support 4-D	2.0	2.0	2.0	0.0
Public Administrator	2.0	2.0	2.5	0.5
Juvenile Justice	1.0	1.0	1.0	0.0
Family Court	0.0	1.0	0.0	-1.0
Health and Welfare				
Health Services	14.0	14.0	14.0	0.0
Road and Bridge				
Road and Bridge	60.0	60.0	59.5	-0.50
Total Authorized Positions	319.8	323.8	323.5	-0.30

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 equity of a fund. Oftentimes incorrectly referred to as "surplus." Each fund begins each year with a positive or negative fund balance.

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 29, 2015
Budget

APPROPRIATION ORDER BUDGET FOR FISCAL YEAR 2016

WHEREAS, the County Commission is advised that the budget for the year 2016 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 29th day of December, 2015, preceded by a public notice set forth on the 16th day of December, 2015.

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 29th day of December, 2015.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$18,958,330 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the GENERAL REVENUE FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$3,016,681 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the EMERGENCY FUND for 2016, 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 \$20,460,496 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the ROAD AND BRIDGE FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$1,026,946 be and hereby is appropriated, and set aside for the payment of expenditures of the ASSESSMENT FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$74,940 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the CAPITAL IMPROVEMENT FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$574,800 be and hereby is appropriated, apportioned and set aside for the payment of expenditures for the BUILDING FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$451,128 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the COMMUNITY DEVELOPMENT FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$50,000 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the HAVA ELECTION SERVICES FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$60,000 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the LAW ENFORCEMENT TRAINING FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$100,700 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the FAMILY COURT FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$50,000 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the FRANKLIN COUNTY LAW ENFORCEMENT RESTITUTION FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$14,119,943 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the LAW ENFORCEMENT SALES TAX TRUST FUND for 2016, as set forth in the approved budget, 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 2016, as set forth in the approved budget, and

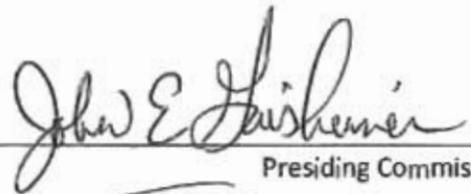
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$274,800 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the COLLECTOR'S TAX MAINTENANCE FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$369,238 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the SHERIFF REVOLVING FUND for 2016, as set forth in the approved budget, and

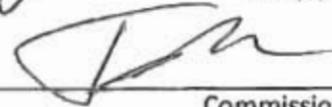
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$1,255,542 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the COUNTY WIDE 911 SYSTEM FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$6,814 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the PROSECUTING ATTORNEY TRAINING FUND for 2016, as set forth in the approved budget, and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$79,200 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the ELECTION SERVICES FUND for 2016, as set forth in the approved budget, and
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$3,348 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the DOMESTIC VIOLENCE FUND for 2016, as set forth in the approved budget, and
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$913,577 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the HEALTH DEPARTMENT FUND for 2016, as set forth in the approved budget, and
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$220,000 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the RECORDS PRESERVATION FUND for 2016, as set forth in the approved budget, and
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$12,000 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND for 2016, as set forth in the approved budget, and
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$531,514 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the MUNICIPAL COURT FUND for 2016, as set forth in the approved budget, and
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$800,623 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the BRUSH CREEK SEWER FUND for 2016, as set forth in the approved budget, and
IT IS FURTHER ORDERED, ADJUDGED AND DECREED that the tentative tax rate of General Revenue Fund be \$0.1243 per \$100 assessed valuation (levy subject to change by sales tax reduction) and the tentative tax rate of Road and Bridge Fund be \$0.2145 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.



Presiding Commissioner



Commissioner of 1st District

Commissioner of 2nd District