

FRANKLIN COUNTY

Missouri



Annual Budget

Fiscal Year 2023

January 1, 2023 through December 31, 2023

Tim Brinker

Presiding Commissioner

Todd Boland

County Commissioner
First District

Angela Gibson

Franklin County Auditor

Dave Hinson

County Commissioner
Second District

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Budget Message

December 10, 2022

To the County Commission and citizens of Franklin County:

This document serves as the fiscal year 2023 adopted budget for Franklin County, Missouri. As is required by statute, this budget document is 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. The purpose of this budget message is to explain, as much as possible, the basis of the recommendation and to demonstrate how it will maintain the position of Franklin County's strong financial stability.

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.

Within this form of government consists a three-member, independent County Commission, which includes a Presiding Commissioner, a First District Commissioner and a Second District Commissioner that 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. The elected officials define their own goals, objectives and priorities and are reflected through the spending requests made in the annual budgeting process. All county property, however, is controlled and managed by the County Commission.

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

- Long-term fiscal stability for the County;
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies; and
- Providing employees with technology and other resources necessary for public services; and
- providing reasonable and competitive compensation and benefits for long-term retention.

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.

2023 Budgetary Priorities and Challenges

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. Within this framework and context, the County Auditor and the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals impact the budget development more so than entity-wide goals.

Budgetary Priorities

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

- Law enforcement, Corrections, and Prosecution

- Operation of the Judicial Courts
- General Government functions which includes public records, property assessment and mapping, property tax administration, voter registration, elections, budget and finance, and treasury management
- Providing Planning & Zoning, Code Enforcement, and Building services
- Providing Public Health Services through the County Health Department
- Infrastructure maintenance of county roads and bridges
- Emergency Management Services
- Management and oversight of the American Rescue Plan funds

The following priorities have shaped the 2023 budget:

1. Maintain fiscal stability within the County's major operating funds
2. Improve workforce retention and reduce workforce turnover and vacancy by maintaining a competitive employee wage and benefits package.
3. Provide replacement of essential equipment and technology while limiting investment in new or additional assets.
4. Supporting the goals and objectives of Elective Officials and Department Heads.

Budgetary Challenges

The basic challenge of budgeting is allocating the County's resources to assure that the public goods and services required by law are provided effectively and efficiently while maintaining financial stability. Expenditures such as utilities, insurance, fuel, medical costs, etc. are difficult to control once the long-term operating structure is fixed. Almost 43% of the County's operating costs are for personnel and supplies.

Employee Compensation (Total County)

The proposed budget includes a 6 percent adjustment to current employee's compensation. Traditionally, financial planning and budgeting has recognized the importance of maintaining a competitive employee wage and benefits package for retention purposes. Personnel services accounts for 39% of the County's operating costs. The recommendation of an increase in compensation is based on a careful analysis of the County's financial position and considers the stable situation in revenue and the reserve position in all funds with employee compensation budgets. The County's sound financial position reflects the quality, conscientiousness and efficiency of its employees.

The County self-insures employee health benefits. It is a priority to maintain an affordable premium for the employee's portion of health premiums. A nominal increase to the employee and employer's portion of health premiums are included in the fiscal year 2023 budget.

Budget Process

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 budget packets consisting of instructions for completing the packets, worksheets for budget requests, expenditure detail worksheets for those budget requests, historical data for all revenue and expense line items within each departmental budget, and requests for departmental objectives for the upcoming budget year along with the departmental accomplishments for the current budget year.
- 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.

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.

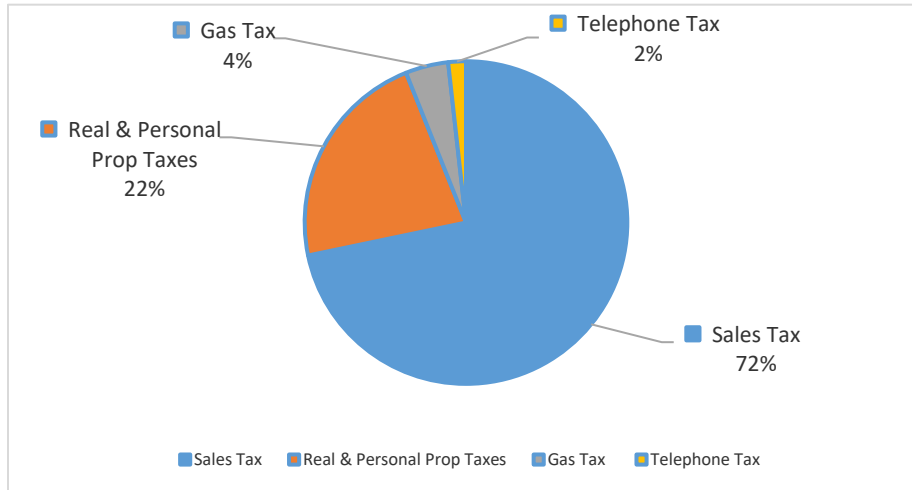
Revenue and Expenditure Assumptions and Projections

The 2023 budget estimates beginning fund balances totaling \$56,658,510 with \$52,151,241 in projected revenues for total estimated funds available for appropriation of \$108,809,751. The 2023 budget appropriates \$86,698,519 for regular operations (of that amount, \$3,091,134 is appropriated in the Emergency Fund). An additional \$10,013,886 is fund balance appropriations for a total of \$96,712,405.

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.

Revenue	2021 Actual	2022 Adopted Budget	2023 Adopted Budget	Increase/ Decrease Over 2022 Expected
Taxes	42,751,635	38,077,124	39,275,549	1,198,425
Charges for Services	5,985,528	6,773,770	6,801,625	27,855
Intergovernmental	13,861,784	3,981,294	4,486,229	504,935
Licenses & Permits	99,013	96,000	98,450	2,450
Investment Income	240,219	229,920	370,100	140,180
Miscellaneous	1,521,523	359,566	381,692	22,126
Total Revenue	64,459,702	49,517,674	51,413,645	1,895,971
Sale of Capital Assets	243,523	100,000	15,000	(85,000)
Proceeds from Capital Lease	0	0	0	0
Proceeds From Sale of COP's	0	0	0	0
Transfers In	6,608,018	8,716,248	8,795,709	79,461
Total Other Financing Sources	6,851,541	8,882,853	8,810,709	(72,144)
 Total Sources of Revenue	 71,311,243	 58,400,527	 60,224,354	 1,823,827



Sales Tax

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 72% 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 ongoing 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. This tax is projected to generate \$7,100,000 for the General Fund in 2023.

One-half cent permanent sales tax in the Law Enforcement Fund. In 2007, the law enforcement sales tax was increased from 0.25% to 0.5%. This tax is projected to generate \$7,100,000 for the Law Enforcement Sales Tax Fund.

One-half cent permanent sales tax in the Road and Bridge Fund. This tax is projected to generated \$7,100,000 for the Road and Bridge Fund.

One-half cent permanent sales tax for Proposition P. This tax was passed in April of 2018. It is a county-wide sales tax for the purpose of providing funds for law enforcement and emergency dispatch services, including but not limited to (1) the acquisition, construction, reconstruction, improvement, maintenance, operating and equipping of a jail, dispatching center and law enforcement facilities and (2) compensation for law enforcement officers, which shall include commissioned officers of the Franklin County Sheriff's Office and commissioned officers of the municipal police departments within Franklin County. This tax is projected to generate \$3,550,00 for the Proposition P Law Enforcement Compensation Fund and \$3,550,000 for the Proposition P Law Enforcement and Emergency Dispatch Fund.

The historical revenue trend for sales tax is shown below:

**Sales Tax Revenue
Last Ten Fiscal Years**

	General Fund	Road and Bridge Fund	Law Enforcement Sales Tax Fund	Prop. P Law Enforcement Compensation Fund	Prop. P Law Enforcement & Emergency Dispatch Fund
2023 Budgeted	\$7,100,000	\$7,100,000	\$7,100,000	\$3,550,000	\$3,550,000
2022 Budgeted	\$6,913,000	\$6,913,000	\$6,913,000	\$3,456,500	\$3,456,500
2021 Actual	\$7,785,730	\$7,785,732	\$7,785,715	\$3,883,918	\$3,883,918
2020 Actual	\$7,018,868	\$7,018,870	\$7,018,817	\$3,502,505	\$3,502,505
2019 Actual	\$6,636,551	\$6,652,929	\$6,636,550	\$3,292,524	\$3,292,524
2018 Actual	\$6,479,075	\$6,473,060	\$6,474,077	\$715,524	\$715,524
2017 Actual	\$6,394,620	\$6,388,642	\$6,389,684	\$0	\$0
2016 Actual	\$6,115,738	\$6,272,334	\$6,256,876	\$0	\$0
2015 Actual	\$5,918,254	\$6,066,071	\$6,051,860	\$0	\$0
2014 Actual	\$5,620,527	\$5,721,766	\$5,735,603	\$0	\$0

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. In 2021, the Gas tax was increased from 17 cents a gallon to 19.5 cents per gallon and increased to 22 cents per gallon on July 1, 2022. Gas tax is projected to be \$1,700,000 for 2023 and the motor vehicle tax is projected to be \$775,000 for 2023.

Fifteen percent tax applied to local land line phone tariffs. Pursuant to Sections 190.300 through and including 190.320 RSMo, the telephone tax shall be applied to the tariff tax rate or rates billed to service user (all sales) subject to the tax. Per Commission Order 2022-304, the telephone tax rate levy for E-911 service for the year 2023 is set at a 15% tax rate (15% is the tax ceiling). This tax is expected to generate \$700,000 in 2023, which represents over 80% of the source of revenue for the County 911 operations, and 2% of overall revenue sources for the County, excluding transfers in, for the Enhanced 911 Fund.

Real and Personal Property Tax including Railroad and Utilities. 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 \$2 billion. The tax rate for the general fund increased from 0.1066 in 2021 to 0.1111 in 2022. The tax rate for the road and bridge fund will remain at .2005 in 2022.

ASSESSED VALUATIONS

	Current Tax Year 2022
	<u>Per Commission Order 2022-332</u>
	\$ 1,845,464.86
Real Estate	561,130.90
Personal Property	\$2,406,595.76
Total	

TAX RATE PER \$100 OF ASSESSED VALUATION

	<u>2021 Tax Levy</u>	<u>2022 Tax Levy</u>
County General Fund	0.1066	0.1111
County Road and Bridge	0.2005	0.2005

Per Commission Order 2022-332, the amount of tax revenue that will be produced for 2022 is \$2,690,252 for the General Fund and \$4,855,045 for the Road and Bridge Fund.

Charges for Services (11% 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, prisoner per diem, and judicial fees. The projected amount to be received from these fees is \$7,502,625 for 2023.

Intergovernmental Revenues (7% of total revenue)

The County receives substantial revenues from federal and state grants and reimbursements. The projected amount to be received from this source of revenue is \$4,486,229 for 2023.

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 be \$98,450 for 2023.

Investment Income (Less than 1% of total revenue)

The County expects to earn approximately \$374,900 in interest income on all Governmental Funds combined in Fiscal Year 2023.

Miscellaneous Revenue (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 2023 is \$381,692.

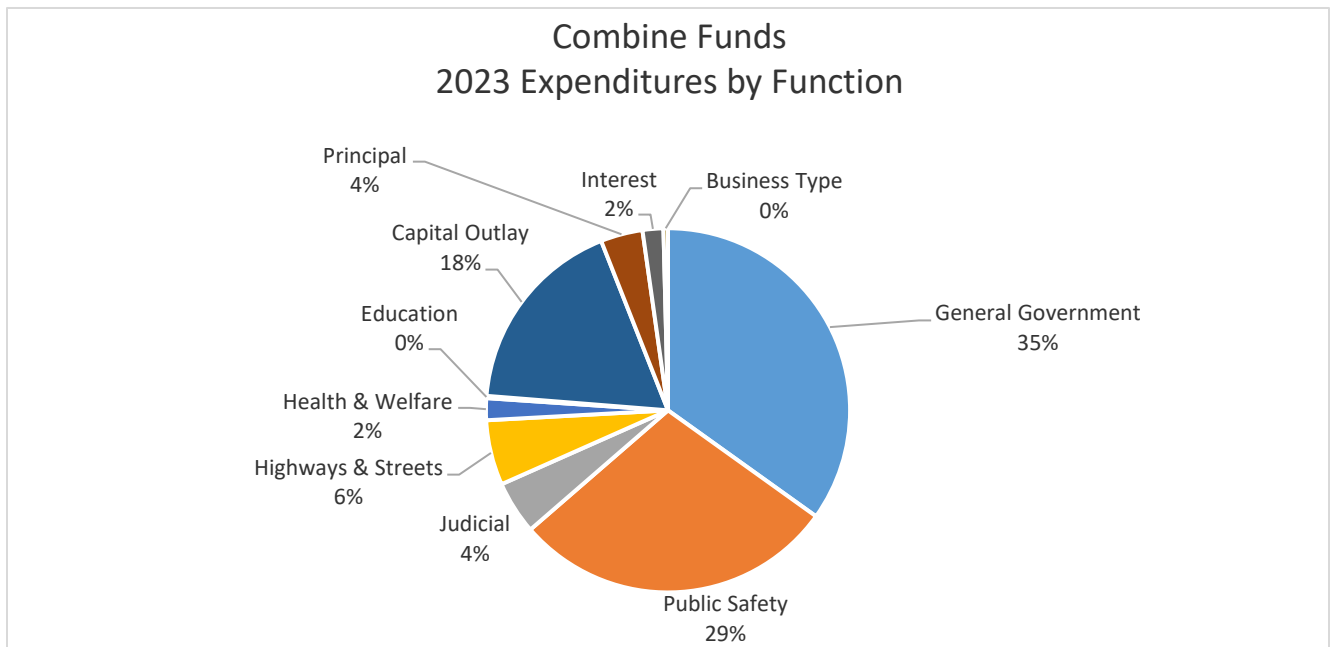
Transfers

- Total intergovernmental transfers for 2023 are \$8,795,709.
- The General Fund is budgeted to receive transfers in from the Prosecuting Attorney Bad Check Fund in the amount of \$8,000.
- The General Fund is also budgeted to receive \$200,000 from the Municipal Court Fund in 2023.
- The General Fund is budgeted to receive \$450,548 from the Road and Bridge Fund for administrative fees for 2023.
- \$30,098 is budgeted to be transferred from the Health Services Fund to the General Fund in 2023 for administrative fees.
- \$9,000 is budgeted for transfers from the Brush Creek Sewer Fund to the General Fund for administrative costs.
- \$30,407 is budgeted to be transferred from the Prop. P Law Enforcement Compensation Fund to the General Fund in 2023 for the commissioned position in the Prosecuting Attorney's Office.
- The Law Enforcement Sales Tax Fund is budgeted to receive \$3,729,763 from the General Fund in the 2023 budget in support of their operations.
- \$1,763,597 is budgeted to be transferred from the Prop. P Law Enforcement Compensation Fund to the Law Enforcement Sales Tax Fund in 2023 for the commissioned positions at the Sheriff's Office.
- \$409,296 is budgeted to be transferred from the Prop. P Law Enforcement & Emergency Dispatch Fund to the Law Enforcement Sales Tax Fund in 2023 for the salaries and benefits of 3 correctional officer positions, 1 full-time facilities director, and 1 part-time facilities employee to oversee operations and maintenance of the jail.
- \$1,200,000 is budgeted to be transferred from the American Rescue Plan Fund to the County 911 Fund in 2023 in support of the operations.
- \$500,000 is budgeted to be transferred from the General Fund to the Capital Projects Fund to contribute to the principal and interest payments.
- \$5,000 is to be transferred to the Road and Bridge Fund from the General Fund in 2023.
- \$355,000 is budgeted to be transferred from the Road and Bridge Fund to the new Transportation Committee Grant Program in 2023.

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 fund balance appropriations (contingency) in the General Fund, Road and Bridge Fund, and Law Enforcement Sales Tax Fund. The following discussion describes the major expenditures for the County.

Function	2022	2023	Increase/ (Decrease) Over 2021 Budgeted
	Adopted Budget	Adopted Budget	
General Government	\$11,331,327	29,690,802	18,359,475
Public Safety	21,845,672	24,461,409	2,615,737
Judicial	3,806,411	4,013,553	207,142
Highways & Streets	4,742,769	4,917,852	175,083
Health & Welfare	1,699,207	1,652,533	(46,674)
Education	167,000	167,000	0
Capital Outlay	12,718,594	15,106,545	2,522,408
Bond Issuance Costs	0	0	0
Principal	3,020,000	3,120,000	100,000
Interest	1,665,809	1,570,385	(95,424)
Sub-Total	60,996,789	84,700,079	23,703,290
Business-Type Activities	687,232	704,144	16,912
Total	61,684,021	85,404,223	



General Government (35% of total expenditures)

The \$18,359,475 increase in the 2023 budget is attributable to the American Rescue Plan budgeted expenditures to be spent amounting to \$19,003,493.

Business-Type (Less than 1% of total expenditures)

The \$16,912, increase in the 2023 budget is attributable to increased costs implemented by the City of Pacific for sewer charges.

Public Safety (29% of total expenditures)

The \$2,615,737 increase in spending for public safety is mainly attributable to an increase in associated costs to increase personnel to accommodate federal inmates and the COLA appropriation.

Judicial (4% of total expenditures)

There is a \$207,142 increase in the 2023 budget that is mainly attributable to the COLA appropriation for the Prosecuting Attorney's office.

Highways & Streets (6% of total expenditures)

There is an increase of \$175,083 for this category attributable to the capital improvement projects forecasted to be completed in 2023.

Health & Welfare (2% of total expenditures)

There is a decrease in projected expenditures of \$46,674 for the 2023 budget.

Education (less than 1% of total expenditures)

\$167,000 is budgeted for this category for 2023, the same as 2022.

Capital Outlay (Fixed Assets) (18% 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 capital outlay and capital improvement projects section of the budget, 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 2023 budget includes \$15,106,545 for capital outlay, an increase from 2022. The majority of capital outlay expenditures are appropriated for public safety and roads and bridges.

Principal (4% of total expenditures)

There is an increase of \$100,000 for principal payments in 2023. This is due to the principal payments on the new certificates of participation issued for the jail renovation and expansion.

Interest (2% of total expenditures)

During the 2023 budget year, the County will pay interest of \$1,570,385 on the 2018, 2019A and 2019B series of certificates of participation.

Personnel Services/Benefits (35% of total expenditures)

Personnel services for 2023, including all wages, benefits and pension costs, are projected to be \$30,081,111 or 35% of the County's appropriations for operations.

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—14.8% of salary
- Police employees-17.8% of salary

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 2023 budget. The County monitors the spending ratio and adjusts appropriation methodologies in light of significant changes or emerging trends.

SUMMARY OF LONG-TERM DEBT

Certificates of Participation

The County currently has three series of certificates of participation as follows:

Series 2018—Used for the jail renovation and expansion project.

Series 2019A—Used for the jail renovation and expansion project.

Series 2019B—Used for the construction of the administration building, construction of the judicial center, historic courthouse renovation, and converting County gravel roads to hard surface.

Series 2018 Certificates

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
11/14/2018						9,925,000	9,925,000
05/01/2019			169,961.36	169,961.36		9,925,000	9,925,000
11/01/2019			183,191.88	183,191.88	353,153.24	9,925,000	9,925,000
05/01/2020			183,191.88	183,191.88		9,925,000	9,925,000
11/01/2020	370,000	4.000%	183,191.88	553,191.88	736,383.76	9,555,000	9,555,000
05/01/2021			175,791.88	175,791.88		9,555,000	9,555,000
11/01/2021	385,000	4.000%	175,791.88	560,791.88	736,583.76	9,170,000	9,170,000
05/01/2022			168,091.88	168,091.88		9,170,000	9,170,000
11/01/2022	400,000	4.000%	168,091.88	568,091.88	736,183.76	8,770,000	8,770,000
05/01/2023			160,091.88	160,091.88		8,770,000	8,770,000
11/01/2023	420,000	4.000%	160,091.88	580,091.88	740,183.76	8,350,000	8,350,000
05/01/2024			151,691.88	151,691.88		8,350,000	8,350,000
11/01/2024	435,000	3.000%	151,691.88	586,691.88	738,383.76	7,915,000	7,915,000
05/01/2025			145,166.88	145,166.88		7,915,000	7,915,000
11/01/2025	450,000	3.000%	145,166.88	595,166.88	740,333.76	7,465,000	7,465,000
05/01/2026			138,416.88	138,416.88		7,465,000	7,465,000
11/01/2026	460,000	3.000%	138,416.88	598,416.88	736,833.76	7,005,000	7,005,000
05/01/2027			131,516.88	131,516.88		7,005,000	7,005,000
11/01/2027	475,000	3.000%	131,516.88	606,516.88	738,033.76	6,530,000	6,530,000
05/01/2028			124,391.88	124,391.88		6,530,000	6,530,000
11/01/2028	490,000	3.125%	124,391.88	614,391.88	738,783.76	6,040,000	6,040,000
05/01/2029			116,735.63	116,735.63		6,040,000	6,040,000
11/01/2029	505,000	4.000%	116,735.63	621,735.63	738,471.26	5,535,000	5,535,000
05/01/2030			106,635.63	106,635.63		5,535,000	5,535,000
11/01/2030	525,000	4.000%	106,635.63	631,635.63	738,271.26	5,010,000	5,010,000
05/01/2031			96,135.63	96,135.63		5,010,000	5,010,000
11/01/2031	545,000	4.000%	96,135.63	641,135.63	737,271.26	4,465,000	4,465,000
05/01/2032			85,235.63	85,235.63		4,465,000	4,465,000
11/01/2032	570,000	4.000%	85,235.63	655,235.63	740,471.26	3,895,000	3,895,000
05/01/2033			73,835.63	73,835.63		3,895,000	3,895,000
11/01/2033	590,000	3.625%	73,835.63	663,835.63	737,671.26	3,305,000	3,305,000
05/01/2034			63,141.88	63,141.88		3,305,000	3,305,000
11/01/2034	615,000	3.650%	63,141.88	678,141.88	741,283.76	2,690,000	2,690,000
05/01/2035			51,918.13	51,918.13		2,690,000	2,690,000
11/01/2035	635,000	3.750%	51,918.13	686,918.13	738,836.26	2,055,000	2,055,000
05/01/2036			40,011.88	40,011.88		2,055,000	2,055,000
11/01/2036	660,000	3.800%	40,011.88	700,011.88	740,023.76	1,395,000	1,395,000
05/01/2037			27,471.88	27,471.88		1,395,000	1,395,000
11/01/2037	685,000	3.875%	27,471.88	712,471.88	739,943.76	710,000	710,000
05/01/2038			14,200.00	14,200.00		710,000	710,000
11/01/2038	710,000	4.000%	14,200.00	724,200.00	738,400.00		
	9,925,000		4,460,500.92	14,385,500.92	14,385,500.92		

* To provide for the timely payment of Basic Rent, the City will pay to the Trustee for deposit in the Lease Revenue Fund not less than five (5) Business Days before each Basic Rent Payment Date, the amount due on such Basic Rent Payment Date.

Series 2019A Certificates

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
09/04/2019						20,025,000	20,025,000
05/01/2020			406,652.50	406,652.50		20,025,000	20,025,000
11/01/2020	690,000	3.000%	308,850.00	998,850.00	1,405,502.50	19,335,000	19,335,000
05/01/2021			298,500.00	298,500.00		19,335,000	19,335,000
11/01/2021	805,000	3.000%	298,500.00	1,103,500.00	1,402,000.00	18,530,000	18,530,000
05/01/2022			286,425.00	286,425.00		18,530,000	18,530,000
11/01/2022	830,000	3.000%	286,425.00	1,116,425.00	1,402,850.00	17,700,000	17,700,000
05/01/2023			273,975.00	273,975.00		17,700,000	17,700,000
11/01/2023	855,000	3.000%	273,975.00	1,128,975.00	1,402,950.00	16,845,000	16,845,000
05/01/2024			261,150.00	261,150.00		16,845,000	16,845,000
11/01/2024	880,000	3.000%	261,150.00	1,141,150.00	1,402,300.00	15,965,000	15,965,000
05/01/2025			247,950.00	247,950.00		15,965,000	15,965,000
11/01/2025	905,000	4.000%	247,950.00	1,152,950.00	1,400,900.00	15,060,000	15,060,000
05/01/2026			229,850.00	229,850.00		15,060,000	15,060,000
11/01/2026	945,000	4.000%	229,850.00	1,174,850.00	1,404,700.00	14,115,000	14,115,000
05/01/2027			210,950.00	210,950.00		14,115,000	14,115,000
11/01/2027	980,000	4.000%	210,950.00	1,190,950.00	1,401,900.00	13,135,000	13,135,000
05/01/2028			191,350.00	191,350.00		13,135,000	13,135,000
11/01/2028	1,020,000	4.000%	191,350.00	1,211,350.00	1,402,700.00	12,115,000	12,115,000
05/01/2029			170,950.00	170,950.00		12,115,000	12,115,000
11/01/2029	1,060,000	4.000%	170,950.00	1,230,950.00	1,401,900.00	11,055,000	11,055,000
05/01/2030			149,750.00	149,750.00		11,055,000	11,055,000
11/01/2030	1,105,000	3.000%	149,750.00	1,254,750.00	1,404,500.00	9,950,000	9,950,000
05/01/2031			133,175.00	133,175.00		9,950,000	9,950,000
11/01/2031	1,135,000	3.000%	133,175.00	1,268,175.00	1,401,350.00	8,815,000	8,815,000
05/01/2032			116,150.00	116,150.00		8,815,000	8,815,000
11/01/2032	1,170,000	2.250%	116,150.00	1,286,150.00	1,402,300.00	7,645,000	7,645,000
05/01/2033			102,987.50	102,987.50		7,645,000	7,645,000
11/01/2033	1,195,000	2.375%	102,987.50	1,297,987.50	1,400,975.00	6,450,000	6,450,000
05/01/2034			88,796.88	88,796.88		6,450,000	6,450,000
11/01/2034	1,220,000	2.500%	88,796.88	1,308,796.88	1,397,593.76	5,230,000	5,230,000
05/01/2035			73,546.88	73,546.88		5,230,000	5,230,000
11/01/2035	1,255,000	3.000%	73,546.88	1,328,546.88	1,402,093.76	3,975,000	3,975,000
05/01/2036			54,721.88	54,721.88		3,975,000	3,975,000
11/01/2036	1,290,000	2.625%	54,721.88	1,344,721.88	1,399,443.76	2,685,000	2,685,000
05/01/2037			37,790.63	37,790.63		2,685,000	2,685,000
11/01/2037	1,325,000	2.625%	37,790.63	1,362,790.63	1,400,581.26	1,360,000	1,360,000
05/01/2038			20,400.00	20,400.00		1,360,000	1,360,000
11/01/2038	1,360,000	3.000%	20,400.00	1,380,400.00	1,400,800.00		
	20,025,000		6,612,340.04	26,637,340.04	26,637,340.04		

Series 2019B Certificates

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service	Bond Balance	Total Bond Value
09/04/2019						26,035,000	26,035,000
04/01/2020	1,345,000	3.000%	503,714.38	1,848,714.38		24,690,000	24,690,000
10/01/2020			417,837.50	417,837.50		24,690,000	24,690,000
11/01/2020					2,266,551.88	24,690,000	24,690,000
04/01/2021	1,735,000	3.000%	417,837.50	2,152,837.50		22,955,000	22,955,000
10/01/2021			391,812.50	391,812.50		22,955,000	22,955,000
11/01/2021					2,544,650.00	22,955,000	22,955,000
04/01/2022	1,790,000	3.000%	391,812.50	2,181,812.50		21,165,000	21,165,000
10/01/2022			364,962.50	364,962.50		21,165,000	21,165,000
11/01/2022					2,546,775.00	21,165,000	21,165,000
04/01/2023	1,845,000	3.000%	364,962.50	2,209,962.50		19,320,000	19,320,000
10/01/2023			337,287.50	337,287.50		19,320,000	19,320,000
11/01/2023					2,547,250.00	19,320,000	19,320,000
04/01/2024	1,900,000	3.000%	337,287.50	2,237,287.50		17,420,000	17,420,000
10/01/2024			308,787.50	308,787.50		17,420,000	17,420,000
11/01/2024					2,546,075.00	17,420,000	17,420,000
04/01/2025	1,980,000	4.000%	308,787.50	2,288,787.50		15,440,000	15,440,000
10/01/2025			269,187.50	269,187.50		15,440,000	15,440,000
11/01/2025					2,557,975.00	15,440,000	15,440,000
04/01/2026	2,065,000	4.000%	269,187.50	2,334,187.50		13,375,000	13,375,000
10/01/2026			227,887.50	227,887.50		13,375,000	13,375,000
11/01/2026					2,562,075.00	13,375,000	13,375,000
04/01/2027	2,150,000	4.000%	227,887.50	2,377,887.50		11,225,000	11,225,000
10/01/2027			184,887.50	184,887.50		11,225,000	11,225,000
11/01/2027					2,562,775.00	11,225,000	11,225,000
04/01/2028	2,250,000	4.000%	184,887.50	2,434,887.50		8,975,000	8,975,000
10/01/2028			139,887.50	139,887.50		8,975,000	8,975,000
11/01/2028					2,574,775.00	8,975,000	8,975,000
04/01/2029	2,335,000	4.000%	139,887.50	2,474,887.50		6,640,000	6,640,000
10/01/2029			93,187.50	93,187.50		6,640,000	6,640,000
11/01/2029					2,568,075.00	6,640,000	6,640,000
04/01/2030	2,430,000	3.000%	93,187.50	2,523,187.50		4,210,000	4,210,000
10/01/2030			56,737.50	56,737.50		4,210,000	4,210,000
11/01/2030					2,579,925.00	4,210,000	4,210,000
04/01/2031	2,500,000	3.000%	56,737.50	2,556,737.50		1,710,000	1,710,000
10/01/2031			19,237.50	19,237.50		1,710,000	1,710,000
11/01/2031					2,575,975.00	1,710,000	1,710,000
04/01/2032	1,710,000	2.250%	19,237.50	1,729,237.50			
11/01/2032					1,729,237.50		
	26,035,000		6,127,114.38	32,162,114.38	32,162,114.38		

Current and Future Debt Plans

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, these facilities should serve the operations of those County offices well into the future. The debt service payments on these buildings will continue to be paid by the General Fund and the Road and Bridge Fund.

The Citizens of Franklin County passed a ½ of one percent sales tax in April of 2018. This tax is to be used for the jail renovation and expansion as well as for law enforcement compensation. The county is using certificates of participation along with sales tax earned to fund the jail project. Debt service payments will be made from the Proposition P Law Enforcement and Emergency Dispatch Fund. All phases of the additions and renovations to the jail were completed in 2022.

Conclusion and Acknowledgements

The 2023 recommended budget is the financial plan for the County as a whole. Revenues and expenses of all funds are balanced with appropriate provision for contingencies. All projections were based upon estimates by elected officials and department heads, discussions with key individuals, and with extensive analytical review of past trends and current and projected economic conditions of the County. Within these spending plans, the County continues to provide the services necessary to meet the needs of the citizens of Franklin County.

In closing, I would like to acknowledge the outstanding cooperation and assistance given by all elected officials and departments that have prepared and provided this data. Also, a special thank you and recognition to Deputy Auditor, Jan Shocklee, for all her continued and dedicated hard work in assisting with the daily operations of the Franklin County Auditor's Office and the budget process.

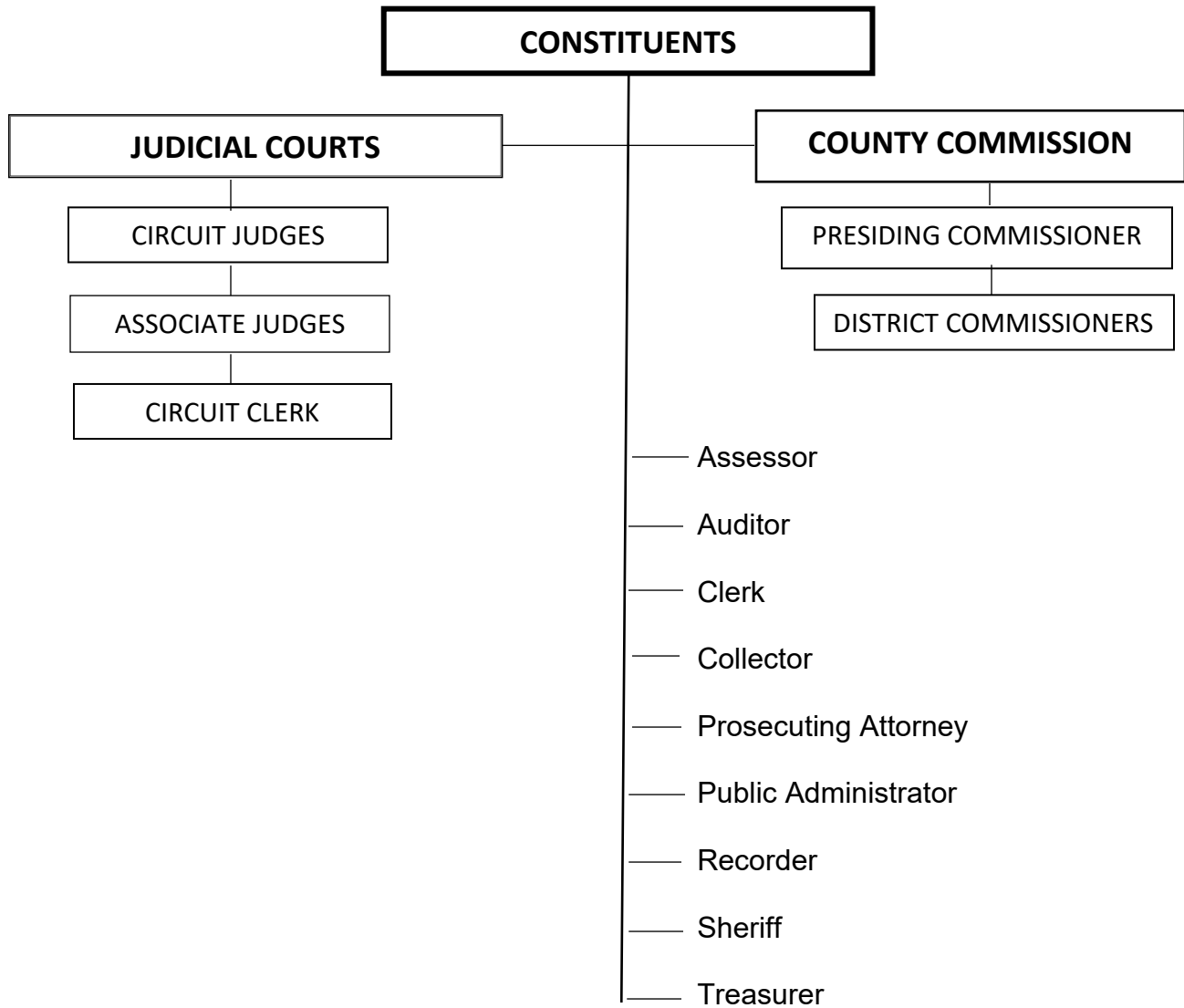
Respectfully submitted,



Angela Gibson
Franklin County Auditor
Budget Officer



FRANKLIN COUNTY, MISSOURI
ORGANIZATION CHART



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

OFFICE

**PRINCIPAL OFFICIALS
JANUARY 1, 2023**

Presiding Commissioner	Tim Brinker
First District Commissioner	Todd Boland
Second District Commissioner	Dave Hinson
County Clerk	Tim Baker
Circuit Judge, Division I	Craig Hellmann
Circuit Judge, Division II	Ryan Helfrich
Associate Circuit Judge, Division V	Joseph W. Purschke
Associate Circuit Judge, Division VI	Matthew Houston
Associate Circuit Judge, Division VII	Mark Brinkmann
Prosecuting Attorney	Matthew C. Becker
Circuit Clerk	Connie Ward
Recorder of Deeds	Lisa Smart
County Treasurer	Debbie Aholt
Sheriff	Steve Pelton
County Auditor	Angela M. Gibson
Public Administrator	Mary Jo Straatmann
County Collector	Doug Trentmann
Assessor	Dawn Mentz
Municipal Court Judge	Ben Hotz

**FISCAL AND BUDGET
POLICIES
Adopted by Commission
Order 2012-200**

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

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

Fiscal Year

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

Revenues

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

Purchasing

- The County adopted a purchasing policy under Commission Order 2019-5.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$12,000 or more or where multiple purchases over a 90-day period accumulate to \$12,000 or more with a single vendor. Single purchases of \$12,000 or more or where multiple purchases over a 90-day period accumulate to \$12,000 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

- Fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions.
- 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 five 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 Capital Projects Fund and Capital Improvements Fund for the Sheriff's department are budgeted separately. In the County's CAFR, the Capital Projects Fund and Capital Improvements Fund for the Sheriff's department are reported under the Capital Projects Fund.

Prop P - Law Enforcement & Emergency Dispatch Fund (Major) - In August, 2018, a county-wide sales tax of one-half of one percent (1/2 of 1%) was passed. Half of that amount 1/4 of 1% (1/4 of 1%) is to be used for the purpose of providing funds for law enforcement and emergency dispatch services, including but not limited to the acquisition, construction, reconstruction, improvement, maintenance, operating and equipping of a jail, dispatching center and law enforcement facilities.

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.

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.

Treatment Court Fund - This fund is used to account for Treatment Court fees collected pursuant to 478.001 RSMo.

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.

Sheriffs Civil Fees Fund-This fund is used to account for the fees that the Sheriff receives in connection with civil cases pursuant to 57.280 RSMo.

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

American Rescue Plan Fund – This fund is used to account for the unrestricted and restricted funds received

Transportation Committee Grant Program Fund-This fund was established to account for the funds set aside from the 5% of the Road and Bridge sales tax collected. The purpose of the Transportation Committee Grant Program is to facilitate the safe movement of traffic into, out of and through cities, villages and special road districts within Franklin County. The funds can be applied for by these various entities to improve roads, streets, bridges, or public safety items.

Election Equipment Replacement Fund -This fund is used to account for fees collected from equipment leases. Fees collected are used for the purchase of replacement election 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.

DOJ Equitable Sharing Fund -This fund is used to account for the revenue and expenditures associated with the participation in the Asset Forfeiture Program.

Prop P – Law Enforcement Compensation Fund - In August, 2018, a county-wide sales tax of one-half of one percent (1/2 of 1%) was passed. Half of that amount ¼ of 1% (1/4 of 1%) is to be used for compensation for law enforcement officers, which shall include commissioned officers of the Franklin County Sheriff's Office and commissioned officers of the municipal police departments within Franklin County.

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 are used to account for operations that provide a service to citizens, financed primarily by a user charge for the provision of that service, and activities there 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.

FUND STATEMENTS



**FRANKLIN COUNTY, MISSOURI
BUDGET FOR FISCAL YEAR 2023 SUMMARY**

	ESTIMATED FUND BALANCE January 1, 2023	PROJECTED REVENUE 2023	ESTIMATED FUNDS AVAILABLE 2023
GENERAL FUND	\$9,258,171	\$14,717,197	\$23,975,368
EMERGENCY FUND	3,069,234	21,900	3,091,134
ROAD & BRIDGE FUND	8,703,083	14,708,497	23,411,580
TRANSPORTATION COMMITTEE FUND	265,758	356,500	622,258
ASSESSMENT FUND	1,630,642	1,249,557	2,880,199
CAPITAL IMPROVEMENTS FUND (SHERIFF)	75,367	2,000	77,367
CAPITAL PROJECTS FUND	1,360,940	505,505	1,866,445
AMERICAN RESCUE PLAN ACT FUND	19,436,506	120,000	19,556,506
ELECTION EQUIPMENT REPLACEMENT FUND	210,549	17,500	228,049
COUNTY LAW ENFORCEMENT TRAINING FUND	54,907	13,900	68,807
FAMILY COURT FUND	43,065	21,440	64,505
TREATMENT COURT FUND	156,681	62,800	219,481
FR. CNTY. LAW ENFORCEMENT RESTITUTION FUND	64,704	35,250	99,954
DOJ EQUITABLE SHARING FUND	60,372	400	60,772
LAW ENFORCEMENT SALES TAX FUND	3,741,534	16,664,379	20,405,913
PROP P-LAW ENFORCEMENT COMPENSATION FUND	1012043	3,551,200	4,563,243
PROP P-LAW ENFMNT. & EMERG. DISPATCH FUND	2,660,349	3,551,200	6,211,549
INMATE SECURITY FUND	246,955	131,500	378,455
COLLECTOR'S TAX MAINTENANCE FUND	307,159	207,000	514,159
SHERIFF REVOLVING FUND	287,759	20,150	307,909
SHERIFF CIVIL FEES FUND	276,951	151,500	428,451
COUNTY WIDE 911 FUND	221,984	2,121,200	2,343,184
PROSECUTING ATTORNEY TRAINING	32,600	9,700	42,300
ELECTION SERVICES FUND	170,505	21,000	191,505
DOMESTIC VIOLENCE FUND	7,976	3,600	11,576
HEALTH DEPARTMENT FUND	243,933	1,453,275	1,697,208
RECORDS PRESERVATION FUND	435,887	79,800	515,687
PROSECUTING ATTY. ADMIN. HANDLING COST FUND	28,417	8,700	37,117
MUNICIPAL COURT	36,180	434,500	470,680
BRUSH CREEK SEWER FUND	2,558,299	705,800	3,264,099
TRANSFERS BETWEEN FUNDS	0	(8,795,709)	(8,795,709)
	<u>\$56,658,510</u>	<u>\$52,151,241</u>	<u>\$108,809,751</u>

**FRANKLIN COUNTY, MISSOURI
BUDGET FOR FISCAL YEAR 2023
SUMMARY CONTINUED**

	APPROPRIATED REGULAR OPERATIONS 2023	APPROPRIATED FUND BALANCES 2023	TOTAL APPROPRIATIONS 2023
GENERAL FUND	\$17,302,306	\$6,673,062	\$23,975,368
EMERGENCY FUND	3,091,134	0	3,091,134
ROAD & BRIDGE FUND	20,230,176	3,181,404	23,411,580
TRANSPORTATION COMMITTEE GRANT FUND	622,258	0	622,258
ASSESSMENT FUND	1,062,844	0	1,062,844
CAPITAL IMPROVEMENTS FUND (SHERIFF)	70,000	0	70,000
CAPITAL PROJECTS FUND	613,340	0	613,340
AMERICAN RESCUE PLAN FUND	19,003,493	0	19,003,493
ELECTION EQUIPMENT REPLACEMENT FUND	55,000	0	55,000
COUNTY LAW ENFORCEMENT TRAINING FUND	35,000	0	35,000
FAMILY COURT FUND	0	0	0
TREATMENT COURT FUND	62,380	0	62,380
FR. CNTY. LAW ENFORCEMENT RESTITUTION FUND	15,000	0	15,000
DOJ EQUITABLE SHARING FUND	60,500	0	60,500
LAW ENFORCEMENT SALES TAX FUND	20,246,493	159,420	20,405,913
PROP P-LAW ENFORCEMENT COMPENSATION FUND	3,551,200	0	3,551,200
PROP P-LAW ENFMNT. & EMERG. DISPATCH FUND	3,972,993	0	3,972,993
INMATE SECURITY FUND	135,910	0	135,910
COLLECTOR'S TAX MAINTENANCE FUND	514,159	0	514,159
SHERIFF REVOLVING FUND	166,831	0	166,831
SHERIFF CIVIL FEES FUND	192,500	0	192,500
COUNTY WIDE 911 FUND	1,990,502	0	1,990,502
PROSECUTING ATTORNEY TRAINING	8,250	0	8,250
ELECTION SERVICES FUND	25,000	0	25,000
DOMESTIC VIOLENCE FUND	11,576	0	11,576
HEALTH DEPARTMENT FUND	1,215,630	0	1,215,630
RECORDS PRESERVATION FUND	92,500	0	92,500
PROSECUTING ATTY. ADMIN. HANDLING COST FUND	10,000	0	10,000
MUNICIPAL COURT	433,109	0	433,109
BRUSH CREEK SEWER FUND	704,144	0	704,144
TRANSFERS BETWEEN FUNDS	(8,795,709)	(8,795,709)	(8,795,709)
	<u>\$86,698,519</u>	<u>\$10,013,886</u>	<u>\$96,712,405</u>

**TRANSFERS BETWEEN FUNDS
2023**

Transfers include the following:

GENERAL FUND TO LAW ENFORCEMENT SALES TAX FUND	\$3,729,763
GENERAL FUND TO CAPITAL PROJECTS FUND	500,000
GENERAL FUND TO ROAD AND BRIDGE FUND	5,000
ARPA FUND TO COUNTY 911 FUND	1,200,000
TAX MAINTENANCE FUND TO GENERAL FUND	5,000
ROAD AND BRIDGE FUND TO GENERAL FUND	450,548
ROAD AND BRIDGE FUND TO TRANSPORTATION COMMITTEE GRANT PROGRAM FUND	355,000
PROP P-LAW ENFORCEMENT COMPENSATION FUND TO LESTF	1,763,597
PROP P-LAW ENFORCEMENT COMPENSATION FUND TO GENERAL FUND	30,407
PROP P-LAW ENFORCEMENT & EMERGENCY DISPATCH FUND TO LESTF	409,296
SHERIFF REVOLVING FUND TO SHERIFF CIVIL FUND	100,000
HEALTH SERVICES FUND TO GENERAL FUND	30,098
PA BAD CHECK FUND TO GENERAL FUND	8,000
MUNICIPAL COURT FUND TO GENERAL FUND	200,000
BRUSH CREEK SEWER FUND TO GENERAL FUND	9,000
TOTAL FUNDS TRANSFERRED	<u><u>\$8,795,709</u></u>

Note: Used for internal purposes

**REVENUES BY SOURCE
2023**

	Taxes	Charges For Services	Intergov.	Licenses	Investment Income	Misc.	Sale of Capital Asset	Proceeds from Sale of Bonds	Transfers In
General Fund	10,028,052	3,125,985	330,074	98,450	78,800	306,187	-	-	733,053
Emergency Fund	-	-	-	-	21,900	-	-	-	-
Road & Bridge Fund	13,297,497	-	1,310,000	-	96,000	-	-	-	5,000
Transportation Committee Grant Fund	-	-	-	-	1,500	-	-	-	355,000
Assessment Fund	1,000,000	-	243,557	-	5,000	1,000	-	-	-
Capital Improvement (Sheriff)	-	-	-	-	2,000	-	-	-	-
Capital Projects Fund	-	-	-	-	5,500	5	-	-	500,000
Election Equip. Replac. Fund	-	16,000	-	-	1,500	-	-	-	-
LESTF Training Fund	-	13,500	-	-	400	-	-	-	-
Fr. Cty. Law Enfr. Restitution Fund	-	-	-	-	250	35,000	-	-	-
DOJ Equitable Sharing Fund	-	-	-	-	400	-	-	-	-
LESTF	7,100,000	2,156,800	1,432,923	-	20,000	37,000	15,000	-	5,902,656
Prop P - Law Enf. Comp. Fund	3,550,000	-	-	-	1,200	-	-	-	-
Prop P - Law Enf/Emerg. Disp. Fund	3,550,000	-	-	-	1,200	-	-	-	-
Inmate Security Fund	-	130,000	-	-	1,200	-	-	-	-
Family Court Fund	-	21,390	-	-	150	-	-	-	-
Treatment Court Fund	-	61,800	-	-	1000	-	-	-	-
Collector's Tax Maint. Fund	-	205,000	-	-	2,000	-	-	-	-
Sheriff Revolving Fund	-	18,650	-	-	1,500	-	-	-	-
Sheriff Civil Fees Fund	-	50,000	-	-	1,500	-	-	-	100,000
County Wide 911 Fund	750,000	170,000	-	-	1,200	-	-	-	1,200,000
Election Services Fund	-	20,000	-	-	1,000	-	-	-	-
Domestic Violence Fund	-	3,500	-	-	100	-	-	-	-
PA Training Fund	-	9,500	-	-	200	-	-	-	-
Health Department Fund	-	280,000	1,169,675	-	1,100	2,500	-	-	-
Records Preservation Fund	-	78,000	-	-	1,800	-	-	-	-
PA Administrative Handling Cost Fund	-	8,500	-	-	200	-	-	-	-
Municipal Court Fund	-	433,000	-	-	1,500	-	-	-	-
ARPA Relief Fund	-	-	-	-	120,000	-	-	-	-
TOTALS	\$39,275,549	\$6,801,625	\$4,486,229	\$98,450	\$370,100	\$381,692	\$15,000	-	8,795,709
Brush Creek Sewer Fund	-	701,000	-	-	4,800	-	-	-	-
		\$7,502,625			\$374,900				

**2023
COMBINED FUNDS
EXPENDITURES BY OBJECT**

	Total Budget	Capital Outlay	Principal	Interest	Personnel Services	Services	Supplies	Transfers Out	Fund Balance Appropriations
General Government									
County Commission	422,778	-	-	-	399,228	2,050	21,500	-	-
County Clerk	326,967	-	-	-	295,267	22,200	9,500	-	-
Treasurer	139,878	-	-	-	133,238	2,240	4,400	-	-
Auditor	239,044	-	-	-	225,060	11,024	2,960	-	-
Transfers to Assessment	-	-	-	-	-	-	-	-	-
County Collector	630,403	-	-	-	362,143	219,430	48,830	-	-
County Counselor	185,000	-	-	-	-	185,000	-	-	-
GR Fund Balance Appropriations	6,673,060	-	-	-	-	-	-	-	6,673,060
Memberships	28,400	-	-	-	-	-	28,400	-	-
County Insurance	705,000	-	-	-	-	-	705,000	-	-
Transfers to LESTF	3,729,763	-	-	-	-	-	-	3,729,763	-
Recorder of Deeds	493,713	-	-	-	396,671	92,542	4,500	-	-
Building Department	619,619	-	-	-	589,269	11,500	18,850	-	-
Purchasing Department	512,764	-	-	-	143,555	366,500	2,710	-	-
Human Resources	227,122	-	-	-	153,693	72,000	1,430	-	-
Voter Registration & Elections	719,873	-	-	-	295,273	353,600	71,000	-	-
Planning & Zoning	495,352	-	-	-	419,180	64,365	11,807	-	-
IT	781,175	85,000	-	-	-	586,175	110,000	-	-
Maintenance Department	557,331	15,000	-	-	356,081	146,250	40,000	-	-
Miscellaneous	671,269	-	-	-	7,500	130,000	28,769	505,000	-
Capital Improvement	483,978	-	350,550	133,428	-	-	-	-	-
Emergency Fund	3,091,134	-	-	-	-	3,091,134	-	-	-
Assessment Fund	1,062,844	-	-	-	855,144	144,000	63,700	-	-
Assessment Fund Balance Appropriations	-	-	-	-	-	-	-	-	-
Capital Projects Fund	613,340	-	442,800	168,540	-	2,000	-	-	-
Election Equipment Replacement Fund	55,000	-	-	-	-	-	55,000	-	-
Collector Tax Maintenance Fund	514,159	95,018	-	-	-	364,225	49,916	5,000	-
Election Services Fund	25,000	6,000	-	-	-	-	19,000	-	-
Records Preservation Fund	92,500	-	-	-	-	82,500	10,000	-	-
Totals	\$24,096,466	\$201,018	\$793,350	\$301,968	\$4,631,302	\$5,948,735	\$1,307,272	\$4,239,763	\$6,673,060

**2023
COMBINED FUNDS
EXPENDITURES BY OBJECT**

	Total Budget	Capital Outlay	Principal	Interest	Personnel Services	Services	Supplies	Transfers Out	Fund Balance Appropriations
Public Safety									
Emergency Management	212,610	-	-	-	172,510	18,750	21,350	-	-
Local Emergency Planning Committee	58,500	15,000	-	-	-	23,200	20,300	-	-
Sheriff's Capital Improvement Fund	70,000	50,000	-	-	-	20,000	-	-	-
Law Enforcement Training Fund	35,000	-	-	-	-	35,000	-	-	-
DOJ Equitable Sharing Fund	54,520	-	-	-	-	2,520	52,000	-	-
Fr. Cty. Law Enforcement Restitution Fund	60,500	-	-	-	-	25,250	35,250	-	-
Law Enforcement Grant	797,075	241,859	-	-	143,783	339,433	72,000	-	-
Sheriff's Department	14,037,008	1,322,705	-	-	10,648,351	1,212,823	853,129	-	-
Jail	5,412,410	50,000	-	-	4,026,510	1,234,400	101,500	-	-
LESTF Fund Balance Appropriations	-	-	-	-	-	-	-	-	-
Prop P LE Compensation	3,551,200	-	-	-	-	1,756,589	-	1,794,611	-
Prop P LE Department	2,759,930	30,000	1,275,000	868,134	-	127,500	50,000	409,296	-
Prop P Emergency Dispatch Department	1,213,063	123,120	-	-	-	768,643	321,300	-	-
Inmate Security Fund	135,910	10,000	-	-	-	10,000	115,910	-	-
Sheriff Revolving Fund	166,831	8,000	-	-	46,331	3,000	9,500	100,000	-
Sheriff Civil Fees Fund	192,500	-	-	-	-	7,500	185,000	-	-
County 911 Addressing	-	-	-	-	-	-	-	-	-
County 911 Dispatching	1,990,501	-	-	-	1,990,501	-	-	-	-
County 911 Fire EMS Dispatching	-	-	-	-	-	-	-	-	-
Domestic Violence Fund	11,576	-	-	-	-	11,576	-	-	-
Totals	\$30,759,134	\$1,850,684	\$1,275,000	\$868,134	\$17,027,986	\$5,596,184	\$1,837,239	\$2,303,907	
Judicial									
Circuit Court	82,300	-	-	-	-	46,000	36,300	-	-
Drug Court	48,166	-	-	-	-	46,066	2,100	-	-
Court Reporters	4,760	-	-	-	-	2,550	2,210	-	-
Circuit Clerk	45,800	-	-	-	-	24,300	21,500	-	-
Prosecuting Attorney	2,299,776	-	-	-	2,109,051	139,028	51,697	-	-
Child Support	230,620	-	-	-	128,340	95,210	7,070	-	-
Juvenile Office	703,188	-	-	-	57,201	610,987	35,000	-	-
Public Administrator	242,776	-	-	-	216,308	18,018	8,450	-	-
Juvenile Detention	-	-	-	-	-	-	-	-	-
Juvenile Diversion Grants	50,678	-	-	-	50,678	-	-	-	-
Family Court Fund	-	-	-	-	-	-	-	-	-
Juvenile Maintenance of Effort	-	-	-	-	-	-	-	-	-
Treatment Court Fund	62,380	-	-	-	-	52,180	10,200	-	-
Prosecuting Attorney Training Fund	8,000	-	-	-	-	8,000	-	-	-
PA Administrative Handling Cost Fund	10,000	-	-	-	-	1,000	1,000	8,000	-
Municipal Court Fund	433,109	-	-	-	131,109	95,500	6,500	200,000	-
Totals	\$4,221,553	\$0	\$0	\$0	\$2,692,687	\$1,138,839	\$182,027	\$208,000	\$0

**2023
COMBINED FUNDS
EXPENDITURES BY OBJECT**

	Total Budget	Capital Outlay	Principal	Interest	Personnel Services	Services	Supplies	Transfers Out	Fund Balance Appropriations
Highways & Streets									
Highway Administration	566,152	23,000	-	-	507,132	29,620	6,400	-	-
Highway Operations	19,664,024	13,031,843	1,051,650	400,283	4,227,900	34,600	112,200	805,548	-
Road & Bridge Fund Balance Appropriations	-	-	-	-	-	-	-	-	-
Totals	\$20,230,176	\$13,054,843	\$1,051,650	\$400,283	\$4,735,032	\$64,220	\$118,600	\$805,548	\$0
Health & Welfare									
Indigent Care	2,000	-	-	-	-	2,000	-	-	-
Medical Examiner	465,000	-	-	-	-	465,000	-	-	-
Health Department	840,761	-	-	-	653,267	126,050	31,346	30,098	-
WIC Department	202,435	-	-	-	177,887	12,123	12,425	-	-
PHEP/CRI Department	172,435	-	-	-	162,950	6,700	2,785	-	-
Totals	\$1,682,631	\$0	\$0	\$0	\$994,104	\$611,873	\$46,556	\$30,098	\$0
Education									
University of Missouri Extension Center	150,000	-	-	-	-	150,000	-	-	-
Soil Conservation	17,000	-	-	-	-	17,000	-	-	-
Totals	\$167,000	\$0	\$0	\$0	\$0	\$167,000	\$0	\$0	\$0
Business Type									
Brush Creek Sewer Fund	704,144	134,457	58,500	156,100	-	340,087	6,000	9,000	-

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
- Purchasing Department
- Human Resource 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

				2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget	
1			Fund Balance, January 1	\$8,163,734	\$8,912,678	\$10,464,477	\$9,258,171	
2								
3			Projected Revenues	14,800,205	13,464,212	14,278,825	13,967,548	
4								
5			Operating Expenditures	(9,960,860)	(11,693,517)	(11,594,747)	(13,067,543)	
6								
7			Revenues Over (Under) Expenditures	4,839,345	1,770,695	2,684,078	900,005	
8								
9			Other Financing Sources (Uses)					
11			Refunding of Long-term Debt		(500,000)	(500,000)	(500,000)	
12			Transfers In	966,571	884,639	894,289	749,649	
13			Transfers Out	(3,505,173)	(4,284,763)	(4,284,673)	(3,734,763)	
14			Net Transfers In (Out)	(2,538,602)	(3,900,124)	(3,890,384)	(3,485,114)	
15								
16			Fund Balance, December 31	\$10,464,477	\$6,783,249	\$9,258,171	\$6,673,062	
17								
18								
19								
20			Appropriated Regular Operations				\$17,302,306	
21			Appropriated Fund Balance				6,673,062	
22			Total Appropriations				<u>\$23,975,368</u>	
23								
24								
25								
26	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
27	100	000	411.100	Property Tax Current	2,350,762	2,446,256	2,690,252	2,690,252
28	100	000	411.200	Property Tax Delinquent	149,579	194,409	165,000	165,000
29	100	000	411.300	Contra Tax Credit	0	0	0	0
30	100	000	411.310	Contra Washington TIF 1	5,268	7,500	4,177	3,500
31	100	000	411.311	Contra Washington TIF 2	(5,297)	10,000	(10,000)	(10,000)
32	100	000	411.312	Contra Washington TIF 3	0	(5,000)	0	0
33	100	000	411.320	Contra Phoenix 2	(189,263)	(165,000)	(186,000)	(185,000)
34	100	000	412.100	Financial Institution Tax	855	800	4,237	1,200
35	100	000	412.200	Private Railcar Tax	20,352	26,000	20,100	20,100
36	100	000	415.100	Surtax	52,746	49,000	49,500	50,000
37	100	000	416.100	Collectors Commission/Penalty	236,386	232,870	230,374	230,000
38	100	000	417.100	County Sales Tax	7,785,730	6,913,000	7,500,000	7,100,000
39	100	000	420.150	Conservation Commission	1,951	1,900	2,534	2,000
40	100	000	420.160	Forest Cropland	0	0	3,045	3,000
41				Total Taxes	<u>10,409,069</u>	<u>9,711,735</u>	<u>10,473,218</u>	<u>10,070,052</u>
42								
43								
44	100	000	431.100	Liquor Licenses	93,588	90,000	97,000	93,000
45	100	000	432.100	Auctioneer Licenses	664	500	650	650
46	100	000	433.100	M & M Business Licenses	4,761	5,500	5,000	4,800
47				Total Licenses	<u>99,013</u>	<u>96,000</u>	<u>102,650</u>	<u>98,450</u>

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2023

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Proposed Budget</u>
1	100	000	440.200	LATCF Grant Rev	0	0	50,000	0
2	100	000	441.002	FEMA	54,697	35,000	17,020	35,000
3	100	000	441.205	Voter Equipment Maint/Secur Rev	0	0	0	0
4	100	000	441.210	FEMA Flood Damage Reimbursement	0	0	0	0
5	100	000	441.212	PA VOCA Revenue	113,290	96,000	96,000	96,000
6	100	000	443.101	Juvenile Diversion Grant	25,931	37,090	37,090	43,314
7	100	000	443.104	Families for Permanence Grant Rev	3,750	8,000	8,000	1,440
8	100	000	443.154	Pros. Attny. Violence Grant	36,143	36,000	36,000	36,000
9	100	000	443.501	MERC Funding LEPC	0	8,500	0	0
10	100	000	443.612	State Election Grant Revenue	0	0	17,507	0
11	100	000	444.035	Courts Over/Under Revenue	89	0	50	0
12	100	000	444.040	Fines	13,853	8,000	0	0
13	100	000	444.050	Jury Fee Reimbursement	0	500	2,238	500
14	100	000	445.101	Juvenile Office Gas/Osage Reimb.	67,616	80,000	80,000	103,320
15	100	000	445.102	Juvenile Det. DYS & Other Reimb.	5,052	2,000	15,000	14,500
16	100	000	445.201	County Jury Fee Reimbursement	0	0	1,468	0
17	100	000	446.100	Public Defender Office Reimb.	8,652	0	0	0
18				Total Grant Revenue	329,072	311,090	360,372	330,074
19								
20	100	000	449.100	MO Timely Compensation Rebate	959	0	0	0
21				Total Other Reimbursements	959	0	0	0
22								
23	100	000	450.100	Trustees Fees	0	0	1,500	2,000
24	100	000	451.100	County Clerk Fees	3,118	2,800	2,800	3,000
25	100	000	454.100	Collector's 1% Commission	1,461,402	1,300,000	1,385,685	1,385,685
26	100	000	454.101	Collector's Fees/Abstracts	94,156	90,000	90,000	90,000
27	100	000	455.075	Crime Victim 5% Comp. Rev.	1,699	1,500	1,000	500
28	100	000	458.200	Circuit Clerk Fees	0	300	0	300
29	100	000	459.200	Judicial Fees	33,443	35,000	42,000	35,000
30	100	000	461.200	Prosecuting Attorney Fees	65,203	57,000	65,000	60,000
31	100	000	461.201	Pros. Attny. Tax Collection Fees	5,867	3,000	1,500	3,000
32	100	000	462.200	Child Support IV-D Reimb.	210,684	217,000	217,000	217,000
33	100	000	462.700	Public Administrator Fees	44,629	30,000	30,000	30,000
34	100	000	463.315	Sheriff Civil Fees Revenue	15,438	20,000	18,000	18,000
35	100	000	467.400	Recorder of Deeds Fees	697,099	550,000	465,100	500,000
36	100	000	467.450	Recorder of Deeds Computer	98,106	85,000	102,000	90,000
37	100	000	468.400	Building Department Fees	477,993	450,000	540,000	500,000
38	100	000	469.500	Special Elections	88,468	100,000	120,000	100,000
39	100	000	469.600	Election Salary Reimbursement	6,553	10,000	15,200	6,000
40	100	000	470.500	Planning & Zoning Fees	34,139	33,000	33,000	40,000
41	100	000	470.600	P & Z Recording Fees	6,781	5,500	6,100	7,000
42	100	000	471.500	EMA Misc. Charges For Services	938	250	1,252	500
43	100	000	472.500	GIS Subscriptions	18,000	15,000	14,400	14,000
44	100	000	473.500	Cities Payments For Tax Services	24,247	24,000	24,000	24,000
45				Total Fees/Services Revenue	3,387,961	3,029,350	3,175,537	3,125,985

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2023

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Proposed Budget
1	100	000	491.100	Interest-Taxes	27,462	26,500	21,600	23,300
2	100	000	491.150	Interest - Sales Tax	0	0	500	0
3	100	000	492.100	Interest-Investments	31,006	28,000	95,000	55,500
4	100	000	493.050	Insurance Reimbursement	500	0	0	0
5	100	000	493.400	Certificate of Participation Revenue	0	0	0	0
6	100	000	494.050	Flood Control Lease Revenue	700	700	700	700
7	100	000	494.100	Cable Franchise	202,331	208,000	219,000	210,000
8	100	000	494.150	Verizon Tower Lease Revenue	19,838	19,837	19,837	19,837
9	100	000	494.275	Veterans Hall of Honor	5,000	0	0	0
10	100	000	494.285	Potters Field Revenue	0	0	2,250	0
11	100	000	494.400	Union Dues Admin Fees	73	0	216	0
12	100	000	496.100	Sale of Asset	4,523	0	12,435	0
13	100	000	496.180	Utility Waste Application	55,638	50,000	50,650	50,650
14	100	000	497.100	Miscellaneous Revenue	271,885	25,000	47,000	25,000
15				Total Miscellaneous Revenue	618,955	358,037	469,188	384,987
16								
17								
18	100	000	498.200	Transfer From Road & Bridge	400,798	413,282	413,282	450,548
19	100	000	498.485	Transfer from COVID-19 Election Fund	38,460	0	0	0
20	100	000	498.620	Transfer From LESTF	100,000	0	0	0
21	100	000	498.621	Transfer From Prop P Law Enf.				
22				Compensation Fund	31,123	29,606	32,120	30,407
23	100	000	498.630	Transfer From Tax Maintenance	0	0	107,136	5,000
24	100	000	498.640	Transfer From County Wide 911	0	0	0	0
25	100	000	498.655	Transfer From Election Services	0	0	0	0
26	100	000	498.665	Transfer From Health Department	29,652	24,751	24,751	30,098
27	100	000	498.670	Transfer From Records Preservation	0	0	0	0
28	100	000	498.680	Transfer From PA Admin. Cost Fund	8,000	8,000	8,000	8,000
29	100	000	498.685	Transfer From Municipal Court	348,015	400,000	300,000	200,000
30	100	000	498.800	Transfer From Brush Creek	6,000	9,000	9,000	9,000
31				Total Transfers	962,048	884,639	894,289	733,053
32								
33								
34	100	000	429.100	Collector's Commission Adjust.	(21,398)	(26,000)	(26,000)	(26,000)
35	100	000	429.101	Assessor's WH Adjustment	(18,903)	(16,000)	(16,000)	(16,000)
36				Total Adjustments To Revenue	(40,301)	(42,000)	(42,000)	(42,000)
37								
38								
39				Total General Fund Revenue	15,766,776	14,348,851	15,433,254	14,700,601

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; 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, Purchasing, Human Resources and the Municipal Court. The County Commission is responsible for controlling and managing all property belonging to or purchased by the County

**GENERAL FUND EXPENDITURES
COUNTY COMMISSION**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	105	611.100	Regular Wages	257,598	268,586	268,586	286,026
2	100	105	613.100	FICA	17,119	20,547	20,547	21,881
3	100	105	614.100	Retirement-LAGERS	44,074	41,631	41,631	42,332
4	100	105	617.100	Life Insurance	259	273	273	300
5	100	105	617.200	Health Insurance	45,685	45,189	45,189	46,443
6	100	105	617.300	Dental Insurance	1,614	1,632	1,632	1,760
7	100	105	617.400	Vision Insurance	487	486	486	486
8				Total Personnel Services	<u>366,837</u>	<u>378,344</u>	<u>378,344</u>	<u>399,228</u>
9								
10								
11	100	105	623.100	Telephone	0	0	0	0
12	100	105	624.100	Postage & Freight	0	50	0	50
13	100	105	626.100	Maintenance & Repairs	2,000	2,000	2,000	2,000
14	100	105	632.200	Contractual Services	0	0	0	0
15				Total Services	<u>2,000</u>	<u>2,050</u>	<u>2,000</u>	<u>2,050</u>
16								
17								
18	100	105	651.100	Office Supplies	977	1,000	1,000	1,000
19	100	105	651.104	Uncapitalized Equipment	0	0	0	6,000
23	100	105	655.100	Business Expense	9,411	10,000	12,500	12,000
24	100	105	657.100	Fuel	2,472	2,000	2,000	2,500
25				Total Supplies & Other	<u>12,860</u>	<u>13,000</u>	<u>15,500</u>	<u>21,500</u>
26								
27								
28	100	105	686.100	Other Equipment	0	0	0	0
29	100	105	687.100	Office Equipment	0	0	0	0
30				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
31								
32								
33				COUNTY COMMISSION				
34				TOTAL EXPENDITURES	381,697	393,394	395,844	422,778

COUNTY CLERK

DEPARTMENTAL FUNCTIONS

The Franklin County Clerk is an elected with many responsibilities. The administration side of the County Clerk's Office has three full time employees; Chief Deputy, Accounts Payable Clerk, and Accounts Receivable Clerk.

The County Clerk's office is responsible for, as custodial of records, between 5,000-5,500 purchase orders, 325 notaries, over 350 liquor licenses and about 20-25 auctioneer licenses annually.

The Clerk is also the secretary to the Board of Equalization which works with the Franklin County Assessor's office and the State Tax Commission. The office also handles all Sunshine Law requests. As well as any law suits filed involving the County.

The Clerk's office works directly with approximately 52 taxing entities in Franklin County, the State Auditor's office, the State Tax Commission, the Department of Revenue, the IRS, the Department of Elementary and Secondary Education and all County Departments. The office also works with the external auditors in compilation of the annual audit with documentation of all account payables, account receivables, copy of budget, grant agreements, reconciliation of 941 wages, FICA, and Medicare tax to the general ledger, assessed valuations and copies of unpaid balances of real estate and personal property taxes.

The Chief Deputy is responsible for working with the taxing entities in Franklin County in processing and distributing tax assessments and tax rates to the State Auditor's Office for certification. The Chief Deputy maintains a database for all county vehicles making sure all vehicles, equipment, and properties are insured and claims are properly submitted with the County's insurance agent. The Chief Deputy balances with the County Treasurer monthly for all revenues and expenses incurred, balances with County Collector for all money paid out to the taxing entities on a monthly basis, maintains a database for Certificates of Participation and prepares semi-annual payments. The Chief Deputy maintains a database for the TIF districts in Franklin County for property taxes and a database for CID sales tax and processes totals for payment. The Chief Deputy publishes the annual financial statement, manages the general ledger and makes journal entries into the accounting system.

The Accounts Payable Clerk (AP Clerk) is responsible for processing and paying all the bills that the County is liable for. Each department is responsible for entering their own purchase orders in the general ledger. After getting the proper approval, the department will bring the AP Clerk the bill attached to the purchase order for payment. The AP Clerk is responsible for making sure the purchase orders match the invoice submitted and check for accuracy before a check can be issued for payment. The AP clerk is also responsible for making sure the vendors, who are required, fill out their W9's completely and accurately along with processing 1099's per IRS guidelines.

The Accounts Receivable Clerk (AR Clerk) is responsible for obtaining all information from other departments that involve billing for grants or any other revenue due to the County. The AR Clerk will make entries in the general ledger to record the revenue and receivables accounts in the computer's account system then supplies the information to the County Treasurer for the incoming payments. The AR Clerk is the "Grant Monitor", which includes keeping a separate spreadsheet for each federal and state grants along with temporary grants on money received, money expensed and reporting to the external auditors for the annual audit. Another responsibility the AR Clerk has is monitoring and processing the 350 plus liquor licenses for the office. The AR Clerk takes minutes at the BOE meetings, BOE hearings, processes the changes made by the Board, records them on the tax rolls then balances the changes with the Collector annually.

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

The Department of Voter Registration responsible responsibilities are in the mission statement under Voter Registration.

2022 ACCOMPLISHMENTS

- Continued to clean-up files and records.
- Met with a member of the Secretary of State's Office where she provided information pertaining to the retention of documents.
- Continued to cross train and streamline responsibilities and duties of deputies in our office.

2023 OBJECTIVES

- Continue to clean-up files and records recommended by the Secretary of State's Office's Retention Schedules.
- Continue to cross-train and streamline responsibilities and duties of the deputies in our office.

**GENERAL FUND EXPENDITURES
COUNTY CLERK**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	110	611.100	Regular Wages	183,775	191,184	191,184	202,655
2	100	110	611.200	Overtime Wages	0	3,000	3,000	1,000
3	100	110	612.100	Part-Time Wages	0	0	0	0
4	100	110	613.100	FICA	13,723	15,481	15,481	15,580
5	100	110	614.100	Retirement-LAGERS	31,413	33,011	33,011	32,299
6	100	110	617.100	Life Insurance	259	259	259	288
7	100	110	617.200	Health Insurance	43,236	41,326	41,326	41,326
8	100	110	617.300	Dental Insurance	1,614	1,632	1,632	1,632
9	100	110	617.400	Vision Insurance	487	487	487	487
10				Total Personnel Services	274,507	286,380	286,380	295,267
11								
12								
14	100	110	624.100	Postage & Freight	2,419	3,500	3,500	3,500
15	100	110	625.100	Rent & Leases	8,425	8,000	8,000	8,000
16	100	110	626.100	Maintenance & Repairs	1,510	6,200	6,200	6,200
17	100	110	628.100	Bonds	0	0	0	0
18	100	110	631.100	Advertising	762	2,000	2,000	2,000
19	100	110	632.200	Contractual Services	0	0	0	0
20	100	110	634.100	Training	0	2,500	2,500	2,500
21				Total Services	13,117	22,200	22,200	22,200
22								
23								
24	100	110	651.100	Office Supplies	1,739	4,000	4,000	4,000
25	100	110	651.104	Uncapitalized Equipment	1,299	2,000	2,000	4,000
26	100	110	652.100	Mileage	0	500	500	500
27	100	110	655.100	Business Expense	0	1,000	1,000	1,000
28	100	110	656.100	Printing & Binding	0	0	0	0
29				Total Supplies & Other	3,038	7,500	7,500	9,500
30								
31	100	110	687.100	Office Equipment	0	0	0	0
32				Total Capital Outlay	0	0	0	0
33								
34								
35				COUNTY CLERK				
36				TOTAL EXPENDITURES	290,662	316,080	316,080	326,967

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.

2022 ACCOMPLISHMENTS

- Performed all necessary steps and gathered all required documentation to re-register with ID.ME to ensure Franklin County received the second tranche of American Rescue Plan Funds.
- Served on ARPA committee and reviewed proposals selecting UHY Consulting to assist the county in reviewing applications and complete the required quarterly federal reports.
- Completed and submitted three Project and Expenditure Reports to the US Dept of Treasury as required of holders of ARPA funds.
- Completed and filed the Equitable Sharing Agreement and Certification form with the MO State Auditor's office. This is necessary to keep Franklin County Narcotics Task Force compliant and able to receive state and federal forfeiture funds.
- Completed and filed the Municipal Court Certification and Annual Revenue Report to the MO State Auditor.
- Issued receipts with over 6000 transactions and applied revenues to over 7000 general ledger accounts.
- Receipted incoming revenues in excess of \$134 million.
- Processed over 9800 items through Remote Deposit Capture in excess of \$7.9 million.
- Processed payments from 4,832 credit card transactions in excess of \$391,000.
- Processed roughly 4300 Municipal Court tickets and remitted monthly payments totaling over \$77,000 to nine state agencies as required by law.
- Positive Paid of 5,100 checks.
- Processed and correctly identified incoming wires in excess of \$51 million.
- Made ourselves available to, and worked closely with other departments. Including making ourselves immediately available to Accounts Payable and Human Resources.
- Turned over balanced reports to the Auditor and Clerk weekly and balanced with those offices monthly.
- Made ourselves available to the external auditing firm and gathered documentation as requested by them.
- Continually ensured that Cash Collections software (exclusive to the Treasurer's office) is kept up to date and effectively communicating with the county's financial software.
- Identified and prevented attempts of fraud to the county from on-line attackers.
- Routinely monitored over 40 funds and alerted County Auditor of any low balance concerns.

- Made monthly state remittance payments for the Sheriff' and Prosecutor's offices as required by law.
- Made monthly state remittance payments to CERF.
- Made ACH payments to Bank of New York Mellon for COP and CID loans.
- Responded immediately to CPA firms who were auditing taxing entities.
- Responded immediately to numerous Sunshine Law requests.
- Reconciled 17 bank statements each month.
- Daily monitored bank accounts to identify incoming payments and returned items
- Daily ensure sufficient fund balances were maintained to meet incoming obligations.
- Follow up on checks returned to the county as insufficient and forwarded to the Prosecutor those we were unable to resolve.
- Paid the balance of the county school fund to 14 school districts.
- Periodically contacted the Department of Corrections regarding late per diem payments.
- Continually monitored and contacted individuals holding outstanding checks which had become stale-dated.
- Took on the task of keeping manual account of all checks written by ADP.
- Made monthly ACH payments to taxing entities in excess of \$26.4 million.

2023 OBJECTIVES

- Perform all duties required of the Franklin County Treasurer in accordance with Missouri State Statutes.
- Continue to safely invest surplus funds and distribute monies to the proper recipients.
- Continue to report balanced books.
- Continue to ensure the safekeeping of public funds.

**GENERAL FUND EXPENDITURES
TREASURER**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	115	611.100	Regular Wages	76,070	78,708	78,708	83,430
2	100	115	612.100	Part-time Wages	23,301	23,071	20,389	19,371
3	100	115	613.100	FICA	7,644	7,786	7,581	7,864
4	100	115	614.100	Retirement-LAGERS	13,147	15,776	15,776	12,348
5	100	115	617.100	Life Insurance	65	65	65	72
6	100	115	617.200	Health Insurance	10,139	9,320	9,320	9,591
7	100	115	617.300	Dental Insurance	403	404	404	440
8	100	115	617.400	Vision Insurance	122	122	122	122
9				Total Personnel Services	130,890	135,252	132,365	133,238
10								
11								
12	100	115	623.100	Telephone	0	0	0	0
13	100	115	624.100	Postage & Freight	116	140	140	140
14	100	115	626.100	Maintenance & Repairs	600	1,000	850	1,000
15	100	115	628.100	Bonds	4,884	0	0	0
16	100	115	632.200	Contractual Services	0	0	0	0
17	100	115	634.100	Training	746	1,100	750	1,100
18				Total Services	6,346	2,240	1,740	2,240
19								
20								
21	100	115	651.100	Office Supplies	406	600	550	600
22	100	115	651.104	Uncapitalized Equipment	0	2,500	0	2,500
23	100	115	652.100	Mileage	153	1,000	500	1,000
24	100	115	656.100	Printing & Binding	0	300	0	300
25				Total Supplies & Other	560	4,400	1,050	4,400
26								
27	100	115	687.100	Office Equipment	0	0	0	0
28				Total Capital Outlay	0	0	0	0
29								
30								
31				TREASURER				
32				TOTAL EXPENDITURES	137,796	141,892	135,155	139,878

AUDITOR

DEPARTMENTAL FUNCTIONS

The duties of the Franklin County Auditor are defined under RSMo Chapter 55. The Auditor is an elected official responsible for establishing, implementing, and monitoring the accounting and budgeting systems. As budget officer, the County Auditor is responsible for preparing and submitting a proposed annual budget to the County Commission. In addition, the County Auditor reviews and certifies financial payment transactions ensuring budgetary compliance as well as compliance with internal control procedures, local purchasing policies, and state statutes. 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, this office compiles information for the external audit and works 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.

2022 ACCOMPLISHMENTS

- Served on the American Rescue Plan Committee.
- Monitored, audited and reported all expenditures for the ARPA Fund.
- Conducted yearly inventory of county property with a values over \$1,000.
- Maintained the fixed asset ledger of over 10,000 assets.
- Maintained depreciation schedules on over 1,500 assets.
- Countersigned all licenses for sale of liquor and kept a record of such licenses issued.
- Countersigned all warrants issued by the County Commission.
- Kept accounts of all appropriations and expenditures made by the County Commission.
- Monitored 73 fund and departmental budgets for compliance.
- Audited, examined, and adjusted all accounts, demands and claims of every kind presented for payment to the Commission.
- Certified all warrants and commission orders for budgetary and financial compliance.
- Prepared and filed with the County Clerk monthly reports showing the condition of the accounts of each county officer.
- Recommended adjustments to the Personnel Policy regarding travel expenses.
- Assisted external auditors with the annual financial report.

2023 OBJECTIVES

- Perform all the duties required of the Franklin County Auditor in accordance with Missouri state statutes.
- Perform audit of various departments for financial and internal controls compliance
- Monitor expenditures for the American Rescue Plan Fund
- Work with various departments to draft an Internal Control Policy

**GENERAL FUND EXPENDITURES
AUDITOR**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	120	611.100	Regular Wages	127,858	135,405	135,405	160,711
2	100	120	611.200	Overtime Wages	0	0	0	0
3	100	120	613.100	FICA	9,052	10,358	10,358	12,294
4	100	120	614.100	Retirement-LAGERS	21,888	20,988	20,988	24,910
5	100	120	617.100	Life Insurance	130	130	130	148
6	100	120	617.200	Health Insurance	16,628	18,639	18,639	25,722
7	100	120	617.300	Dental Insurance	807	807	807	975
8	100	120	617.400	Vision Insurance	243	245	245	300
9				Total Personnel Services	176,605	186,572	186,572	225,060
10								
11								
12	100	120	623.100	Telephone	0	0	0	0
13	100	120	624.100	Postage & Freight	0	50	0	50
14	100	120	626.100	Maintenance & Repairs	370	375	375	375
15	100	120	628.100	Bonds	0	0	0	100
16	100	120	632.200	Contractual Services	9,528	9,309	9,309	9,309
17	100	120	634.100	Training	948	1,150	617	1,190
18				Total Services	10,846	10,884	10,301	11,024
19								
20								
21	100	120	651.100	Office Supplies	828	820	700	820
22	100	120	651.104	Uncapitalized Equipment	0	0	0	0
23	100	120	652.100	Mileage	142	300	200	300
24	100	120	654.100	Memberships	840	915	915	840
25	100	120	656.100	Printing & Binding	1,367	1,000	929	1,000
26				Total Supplies & Other	3,177	3,035	2,744	2,960
27								
28	100	120	687.100	Office Equipment	0	0	0	0
29				Total Capital Outlay	0	0	0	0
30								
31								
32				AUDITOR				
33				TOTAL EXPENDITURES	190,628	200,491	199,617	239,044

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. There is no budget transfer scheduled for 2023 budget year.

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

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1 100	125	690.300	Transfers	0	0	0	0
TOTAL EXPENDITURES				0	0	0	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. The office also collects 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 the customer service windows for collections and credit card transactions on a daily basis. This office prepares monetary deposits for funds collected which also includes running daily journals and submitting daily reports to the Auditor for review and balancing. This process is part of the collection and monthly disbursement of taxes. The Collector's office also provides customer service for taxpayers.

**GENERAL FUND EXPENDITURES
COLLECTOR**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	135	611.100	Regular Wages	218,480	222,174	186,000	235,499
2	100	135	611.200	Overtime	0	0	0	0
3	100	135	612.100	Part-time Wages	6,062	33,000	25,000	33,000
4	100	135	613.100	FICA	16,806	19,521	16,142	20,540
5	100	135	614.100	Retirement-LAGERS	37,485	34,437	30,690	34,854
6	100	135	617.100	Life Insurance	327	324	324	350
7	100	135	617.200	Health Insurance	33,516	34,776	34,776	35,000
8	100	135	617.300	Dental Insurance	2,017	2,018	2,018	2,200
9	100	135	617.400	Vision Insurance	608	659	659	700
10				Total Personnel Services	315,300	346,909	295,609	362,143
11								
12								
13	100	135	623.100	Telephone	0	0	0	0
14	100	135	624.100	Postage & Freight	93,545	90,000	90,000	90,000
15	100	135	625.100	Rent & Leases	1,027	1,030	1,030	1,030
16	100	135	626.100	Maintenance & Repairs	1,005	3,150	3,150	3,150
17	100	135	628.100	Bonds	3,433	10,500	4,000	10,500
18	100	135	629.100	Other Professional Services	39,916	45,000	45,000	44,500
19	100	135	631.100	Advertising	8,381	10,500	10,000	10,500
20	100	135	632.200	Contractual Services	10,519	58,950	20,000	59,150
21	100	135	634.100	Training	600	600	600	600
22				Total Services	158,425	219,730	173,780	219,430
23								
24								
25	100	135	651.100	Office Supplies	1,246	5,000	419.21	5,000
26	100	135	651.104	Uncapitalized Equipment	0	0	0	0
27	100	135	652.100	Mileage	84	380	0	380
28	100	135	653.100	Books & Publications	0	130	0	250
29	100	135	655.100	Business Expense	218	3,020	3,020	3,200
30	100	135	656.100	Printing & Binding	15,446	40,000	35,000	40,000
31				Total Supplies & Other	16,993	48,530	38,439	48,830
32								
33								
34				COLLECTOR				
35				TOTAL EXPENDITURES	490,719	615,169	507,828	630,403

COUNTY COUNSELOR

DEPARTMENTAL FUNCTIONS

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

**GENERAL FUND EXPENDITURES
COUNTY COUNSELOR**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	140	632.200	Contractual Services	165,339	200,000	150,000	185,000
2				Total Services	165,339	200,000	150,000	185,000
3								
4								
5								
6								
7				COUNTY COUNSELOR				
8				TOTAL EXPENDITURES	165,339	200,000	150,000	185,000

MEMBERSHIPS

DEPARTMENTAL FUNCTIONS

This budget was created for payment of the various membership dues for the County. The 2023 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.

**GENERAL FUND EXPENDITURES
MEMBERSHIPS**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1 100	141	654.100	Memberships	27,361	28,000	28,049	28,400
MEMBERSHIPS							
TOTAL EXPENDITURES				27,361	28,000	28,049	28,400

**GENERAL FUND
FUND BALANCE APPROPRIATIONS**

DEPARTMENTAL FUNCTIONS

This budget was created to appropriate all or a portion of the estimated unassigned fund balance in the General Fund. Appropriations to this department fluctuate from year to year depending on the estimated unassigned fund balance for the General Fund. It is unlikely that these funds will be used.

**GENERAL FUND EXPENDITURES
FUND BALANCE APPROPRIATIONS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	142	632.200	Contractual Services	0	6,781,249	0	6,673,060
2								
3								
4								
5								
6				FUND BALANCE APPROPRIATIONS				
7				TOTAL EXPENDITURES	0	6,781,249	0	6,673,060

COUNTY INSURANCE

DEPARTMENTAL FUNCTIONS

This budget was created to pay for the County's insurance premiums for worker's compensation and professional liability insurance premiums.

**GENERAL FUND EXPENDITURES
COUNTY INSURANCE**

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget	
1	100	144	615.100	Unemployment	12,176	10,000	28,049	15,000
2	100	144	616.100	Workman's Compensation	47,472	168,000	50,100	150,000
3	100	144	617.201	Health Insurance Contingency	132,454	200,000	200,000	250,000
4	100	144	627.100	Insurance	276,140	287,000	285,787	290,000
5								
6				COUNTY INSURANCE				
7				TOTAL EXPENDITURES	468,242	665,000	563,936	705,000

CIRCUIT COURT

DEPARTMENTAL FUNCTIONS

Duties of the Judicial Staff include handling all of 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.

2022 ACCOMPLISHMENTS

- Disposed of thousands of misdemeanors, traffic cases, felonies, family court cases, juvenile and probate cases.
- Heard argument and rendered judgements in various types of cases.

2023 OBJECTIVES

- Continue to render fair decisions in suits brought before the court.
- Continue to process and dispose of court cases in a timely manner.
- Install courtroom audio and visual improvements
- Install security cameras on the exterior parameter of the Judicial Center.

**GENERAL FUND EXPENDITURES
CIRCUIT COURT**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	250	621.100	Legal Fees	54,386	0	0	0
2	100	250	623.100	Telephone	0	0	0	0
3	100	250	624.100	Postage & Freight	2,089	4,175	4,500	4,500
4	100	250	626.100	Maintenance & Repairs	4,489	6,000	6,000	11,000
5	100	250	632.200	Contractual Services	35,420	30,000	30,000	30,000
6	100	250	634.100	Training	0	500	500	500
7				Total Services	<u>96,383</u>	<u>40,675</u>	<u>41,000</u>	<u>46,000</u>
8								
9								
10	100	250	651.100	Office Supplies	569	1,700	1,700	1,200
11	100	250	651.104	Uncapitalized Equipment	0	8,000	4,900	25,000
12	100	250	652.100	Mileage	0	500	500	500
13	100	250	653.100	Books & Publications	2,464	3,200	3,200	2,700
14	100	250	654.100	Memberships	2,050	2,050	1,690	2,050
15	100	250	655.100	Business Expense	1,785	2,200	2,350	2,350
16	100	250	656.100	Printing & Binding	617	2,500	2,500	2,500
17				Total Supplies & Other	<u>7,485</u>	<u>20,150</u>	<u>16,840</u>	<u>36,300</u>
18								
19	100	250	687.100	Office Equipment	0	0	0	0
20				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
21								
22								
23				CIRCUIT COURT				
24				TOTAL EXPENDITURES	103,868	60,825	57,840	82,300

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.

2022 ACCOMPLISHMENTS

- Added Peer Support Specialist to our team (national best practice)
- Maintained participant numbers in Drug & DWI Court
- Attended in person trainings at both state and national level
- Conducted a CLE informational presentation for the local bar
- Had a formal evaluation of our program completed

2023 OBJECTIVES

- Continue to strive for full capacity in Drug & DWI Court. Possibly increase numbers in Family Treatment Court & the Co-Occurring.
- Maintain and improve the graduation rate and recidivism rate.
- Have all team members attend both the State and National Treatment Court conferences in person.

**GENERAL FUND EXPENDITURES
DRUG COURT**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	253	623.100	Telephone	0	0	0	0
2	100	253	624.100	Postage & Freight	116	110	110	116
3	100	253	626.100	Maintenance & Repairs	0	150	0	150
4	100	253	632.200	Contractual Services	43,999	44,000	44,000	44,000
5	100	253	634.100	Training	1,685	1,800	1,790	1,800
6				Total Services	45,800	46,060	45,900	46,066
7								
8								
9	100	253	651.100	Office Supplies	345	350	350	350
10	100	253	651.104	Uncapitalized Equipment	0	900	0	900
11	100	253	652.100	Mileage	104	600	600	600
12	100	253	653.100	Books & Publications	0	0	0	0
13	100	253	656.100	Printing & Binding	250	250	250	250
14				Total Supplies & Other	699	2,100	1,200	2,100
15								
16								
17								
18				DRUG COURT				
19				TOTAL EXPENDITURES	46,499	48,160	47,100	48,166

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.

2022 ACCOMPLISHMENTS

- Continued to utilize an additional courtroom in the Historic Courthouse for out of county Judges assigned to hear cases in Franklin County.
- Cross trained employees to enhance efficiency of workflow and productivity of the office.
- Provided courteous and efficient service to the public.

2023 OBJECTIVES

- Ensure a seamless transition with a newly elected Circuit Clerk.
- Receive, process and maintain the judgments, rules, orders and all other proceedings of the court.
- Collect and disburse all fines and costs.
- Continue to provide courteous and efficient service to the public.

**GENERAL FUND EXPENDITURES
CIRCUIT CLERK**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
2	100	270	624.100	Postage & Freight	15,098	17,000	15,000	17,000
3	100	270	626.100	Maintenance & Repairs	4,918	8,100	8,100	7,000
4	100	270	629.100	Other Professional Services	0	300	200	300
6				Total Services	20,016	25,400	23,300	24,300
7								
8								
9	100	270	651.100	Office Supplies	11,991	16,000	12,000	17,800
10	100	270	651.104	Uncapitalized Equipment	12,876	11,000	500	3,000
11	100	270	652.100	Mileage	0	0	0	0
12	100	270	653.100	Books & Publications	400	700	105	700
16				Total Supplies & Other	25,266	27,700	12,605	21,500
17								
18	100	270	687.100	Office Equipment	0	0	0	0
19				Total Capital Outlay	0	0	0	0
20								
21				CIRCUIT CLERK				
22				TOTAL EXPENDITURES	45,283	53,100	35,905	45,800

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.

2022 ACCOMPLISHMENTS

- The members of this department have attended all sessions of 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.

2023 OBJECTIVES

- The members of this department will attend all sessions of their court.
- The members of this department will cover for one another when needed.
- The members of this department will preserve the record in accordance with all applicable statutes and court rules.
- The members of this department will prepare and deliver all requested transcripts in a timely manner.

**GENERAL FUND EXPENDITURES
COURT REPORTERS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	275	623.100	Telephone	0	400	0	100
2	100	275	624.100	Postage & Freight	0	100	0	100
3	100	275	626.100	Maintenance & Repairs	1,344	1,594	1,594	1,900
4	100	275	634.100	Training	0	450	0	450
5				Total Services	<u>1,344</u>	<u>2,544</u>	<u>1,594</u>	<u>2,550</u>
6								
7								
8	100	275	651.100	Office Supplies	113	800	400	800
9	100	275	651.104	Uncapitalized Equipment	0	556	0	980
10	100	275	654.100	Memberships	430	860	430	430
11				Total Supplies & Other	<u>543</u>	<u>2,216</u>	<u>830</u>	<u>2,210</u>
12								
13	100	275	687.100	Office Equipment	0	0	0	0
14				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15								
16								
17				COURT REPORTERS				
18				TOTAL EXPENDITURES	1,887	4,760	2,424	4,760

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.

2022 ACCOMPLISHMENTS

- Prosecuted over 1,000 felony cases for the fifth consecutive year (1,067) and approximately 7,000 traffic and misdemeanor cases.
- Processed and reviewed 6,023 reports (exclusive of traffic only cases) submitted to this office by Franklin County Law Enforcement Agencies between January 1, 2021 to December 31, 2021.
- Provided each and every law enforcement agency serving the citizens of Franklin County access to an on-call prosecutor 24 hours a day, 365 days a year. These on-call prosecutors frequently review night time search warrants multiple times per week and typically issue one or more felony case every weekend/holiday.
- Operated a "No Refusal" policy with regard to DWI arrests. Whenever a DWI suspect refuses to submit to a breath test, law enforcement contacts our office to apply for a blood draw search warrant. This policy greatly increases both the volume of prosecutions and their success rate.
- Opened 2,017 new files with victims. Provided services to victims on these new cases and hundreds of other victims whose cases are still pending in court.
- With the Commission's provision of an additional attorney to specialize in sex crimes, the back log of charging decisions for sex crimes has been drastically reduced. Prior to this position, we had close to 50 warrant applications on sexual offenses cases over 30 days old without charging decisions. This number is now typically less than 10.
- Empaneled a Grand Jury for the 26th year.
- Continued and expanded the Regional Child Advocacy Center for the interviewing of child victims in abuse cases.
- Participate in monthly review of all children that are interviewed through the Child Advocacy Center.
- Participate in infant death review panel concerning each and every death (criminal, accidental, suicidal, and natural causes) of a minor in Franklin County to discuss appropriate criminal sanctions and/or preventive measures.
- Continued and expanded the Franklin County Drug Court. This program equips participants with the tools to maintain a drug-free life and saves 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 the Department of Corrections.
- Implemented DWI Court for the 13th year. This program targets felony DWI offenders with a last chance at substance abuse treatment under threat of significant prison time.

- Implemented Co-occurring Court. This program specifically addresses individuals who have diagnosed mental disabilities and are also addicts.
- Implemented Co-occurring Court. This program specifically addresses individuals who have diagnosed mental disabilities and are also addicts.
- 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 designed to reduce underage drinking. In the MIP program, the offender is required to complete a Youth Alcohol and Drug Education Seminar and complete ten (10) hours of community service along with several other stipulations.
- Prepare and present training seminars to law enforcement agencies to keep them updated on case law and legal procedures/updates.
- Continue to offer the supervisory treatment program for persons charged with class A misdemeanor DWIs. This program's purpose is to seek to prevent persons from receiving a felony DWI through treatment, therapy and motivation. The Prosecuting Attorney's office recognizes the extreme danger DWI offenders pose to the community. By intervening and providing treatment at the critical phase of the second DWI, we are attempting to prevent any further contact between the offender and the criminal justice system and keep the community safe. We work closely with the designated treatment provider and supervising agency to ensure program quality.

2023 OBJECTIVES

- To more effectively, efficiently and fairly prosecute crimes committed in Franklin County
- To continue to offer drug and alcohol treatment to offenders who are residents of Franklin County through various programs (Franklin County Drug Court, **DWI** court, MIP program, etc.)
- Refine and improve our new mental health court to help identify, assess, evaluate and monitor defendants with mental illness, and to offer them alternatives to incarceration
- To provide training and guidance for law enforcement officers on various legal matters
- To ensure attorneys and support staff receive required training
- To maintain a competent and effective workforce set to deal with an ever-increasing workload
- To have 90+% of every warrant application reviewed within 30 days of its submission
- To combat the increasing problem of recidivism in Franklin County which appears to be directly related to the Supreme Court's new Rules concerning pretrial detention
- Attract and retain qualified Assistant Prosecuting Attorneys

Between January 1, 2021, and December 31, 2021, forty-three (43) defendants have been charged with 3 or more felonies that are still presently pending. Eight (8)¹ have committed 5 or more. Not long ago, a defendant who had two or more pending felony cases had great difficulty making bond. Almost all of these 79 defendants had been released from jail without having to post any significant bond (some none at all). Many were released again and again after committing new felonies and/or failing to appear on their court dates. Had these 43 defendants not been released after their second pending felony, approximately 75 fewer felonies would have been committed and charged. This is especially significant in that the vast majority of these defendants have committed crimes against victims (e.g. violence, sexual, or property).

Recidivism is not just a problem for the law abiding. A defendant who has made one or two mistakes is oftentimes a good candidate for probation. A defendant with 5 or 6 pending felonies has likely already decided he can game the system and is highly unlikely to be amenable to probation. This means instead of recommending probation, we are recommending prison to someone who has never been on probation due to their gross disregard to the safety of the community as demonstrated by the sheer volume of their criminal acts. Had the criminal justice system stopped these defendants at one or two felonies that defendant could have had a chance at rehabilitation.

I am optimistic that the new members of the Judiciary are more keenly aware of our problems with recidivism in Franklin County. It was a very active campaign season and I know that there was a chance for the candidates to hear directly from members of law enforcement and several community organizations.

Franklin County Prosecutors continue to lead the region (and probably the entire State) in misdemeanor and felony cases issued per prosecutor.

- Franklin County (9 assistant prosecutors) issued 3,461 in 2021; 385 per prosecutor.
- Jefferson County (15 assistant prosecutors) issued 3,823 cases in 2021; 255 per prosecutor.
- St. Charles County (21 assistant prosecutors) issued 4,104 cases in 2021; 195 per prosecutor.

¹ Of these eight defendants who have committed 5 or more felonies, 1 is presently not in custody. This is a significant improvement over last year's report wherein most of the defendants who had committed 5 or more felonies were at large.

To compare the volume of cases issued annually by the Franklin County Prosecuting Attorney's office with other jurisdictions. Simply go to:

<https://www.courts.mo.gov/casenet/base/welcome.do>

and click on the "Filing Date Search" tab. From there select your county of interest and set the date to the last week of December for the year you want to examine. The criminal cases will all have the letters "CR" after the hyphen. The numbers following "CR" start at 00001 each January 1st and count up sequentially until year's end. Accordingly the highest "CR" number shown on the last day of the year equals the total number of felony and misdemeanor cases filed in that jurisdiction.

The workloads of the prosecutors also weigh upon support staff. The reality is that I have a number of legal secretaries whose daily tasks are far more complicated than answering phones and data entry. These individuals perform functions more in line with paralegal work that is significantly more intellectually demanding and stressful than what is customarily associated with "legal secretary." Retaining these individuals is essential to the long term success of this office's work. Modest raises totaling \$15,000 - \$20,000 spread out amongst these more demanding support staff positions would be sufficient to ward off turnover.

In December of 2021, this office lost two assistant prosecutors who lateraled into larger prosecutor offices in the area for larger salaries. In February of 2022, this office lost a third prosecutor who was appointed to Associate Circuit Judge in Franklin County. We have been seeking applicants for these 3 positions for the better part of a year and to date have filled only one position. Due to the demanding nature of this position, we have to remain highly selective in our hiring process ... we can't just hire someone who happens to have a law license. On several occasions we offered these positions to qualified applicants only to be ultimately turned down because they received financially better offers from other employers (e.g. Warren County, Legal Services).

Other mid-sized counties are experiencing similar problems in filling entry level prosecutor positions (St. Francois, Jefferson, Christian). We can expect them to increase their starting salaries and we'll need to take similar measures to fill these positions. I believe we will also regret it if we don't offer raises to some of my other assistants who are certainly in demand. I would ask that we increase the starting salary of our two entry level positions from \$57,000 to \$60,000. I would ask for an additional \$15,000 to offer modest raises to some of my senior attorneys for retention purposes.

**GENERAL FUND EXPENDITURES
PROSECUTING ATTORNEY**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	280	611.100	Regular Wages	1,350,925	1,374,819	1,270,475	1,538,929
2	100	280	611.200	Overtime	0	18,000	17,411	0
3	100	280	613.100	FICA	96,187	108,387	98,523	117,728
4	100	280	614.100	Retirement-LAGERS	219,712	232,358	199,622	227,762
5	100	280	617.100	Life Insurance	1,550	1,555	1,440	1,632
6	100	280	617.200	Health Insurance	182,864	208,758	200,000	210,000
7	100	280	617.300	Dental Insurance	9,464	9,792	9,792	9,800
8	100	280	617.400	Vision Insurance	2,946	2,920	2,700	3,200
9				Total Personnel Services	1,863,647	1,956,590	1,799,964	2,109,051
10								
11								
12	100	280	623.100	Telephone	0	0	0	0
13	100	280	624.100	Postage & Freight	6,200	6,500	6,500	6,800
14	100	280	626.100	Maintenance & Repairs	4,404	3,400	3,100	2,125
15	100	280	628.110	Bonds	152	455	265	152
16	100	280	629.100	Other Professional Services	2,655	9,500	9,500	6,500
17	100	280	632.200	Contractual Services	76,316	102,209	89,973	96,601
18	100	280	634.100	Training	6,639	9,511	8,000	26,850
19				Total Services	96,366	131,575	117,338	139,028
20								
21								
22	100	280	651.100	Office Supplies	4,521	5,992	5,000	6,133
23	100	280	651.104	Uncapitalized Equipment	16,567	8,520	8,520	14,349
24	100	280	652.100	Mileage	2,943	5,000	3,000	5,000
25	100	280	653.100	Books & Publications	2,076	1,970	1,961	3,090
26	100	280	654.100	Memberships	3,560	3,280	3,280	4,625
27	100	280	655.100	Business Expense	2,452	2,000	1,500	3,500
28	100	280	657.100	Fuel	7,108	13,475	13,475	15,000
29				Total Supplies & Other	39,227	40,237	36,736	51,697
30								
31								
32	100	280	685.100	Vehicles	0	0	0	0
33	100	280	687.100	Office Equipment	0	0	0	0
34				Total Capital Outlay	0	0	0	0
35								
36								
37				PROSECUTING ATTORNEY				
38				TOTAL EXPENDITURES	1,999,241	2,128,402	1,954,038	2,299,776

CHILD SUPPORT

DEPARTMENTAL FUNCTIONS

The Child Support Division of the 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.

2022 ACCOMPLISHMENTS

- Franklin County child support collections in 2022 are expected to exceed \$10 million despite the negative impact of the COVID epidemic.
- The Franklin County Child Support Office has always been in compliance with the State of Missouri Child Support Compliance Audit and 2022 is no exception. Passing each and every audit has not always been an easy feat. We anticipate similar compliance ratings on future Audits. By passing the audit, the County continues to qualify for allowable incentive and reimbursement monies.
- We have been a Multi-County Project Office for Child Support for a year now, handling Franklin County, Lincoln County, and Montgomery County child support cases for the purpose of criminal nonsupport charges, establishing paternity, orders for child support, and medical support. We also handle UIFSA cases which are multi-state cases for a variety of styles of cases.
- Our case load has increased considerably, in part, due to the Multi-County Project and have maintained the additional caseload with the same efficiency as we did prior to becoming a multi-county project.

2023 OBJECTIVES

- We will continue to operate our office with the professionalism and efficiency as we have in the past.
- Each and every child has the right to receive support from both parents regardless of the family status.
- The Child Support Division of the Prosecuting Attorney's Office will continue to assist families in getting the support they need.
- Increase the knowledge and skills of the legal secretary with additional training.

**GENERAL FUND EXPENDITURES
CHILD SUPPORT**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	282	611.100	Regular Wages	76,725	79,356	79,356	86,189
2	100	282	613.100	FICA	5,589	6,071	6,071	6,593
3	100	282	614.100	Retirement-LAGERS	13,111	12,300	12,300	12,756
4	100	282	615.100	Unemployment	0	0	0	0
5	100	282	617.100	Life Insurance	130	130	130	144
6	100	282	617.200	Health Insurance	17,207	19,547	19,547	21,502
7	100	282	617.300	Dental Insurance	807	816	816	888
8	100	282	617.400	Vision Insurance	243	243	243	268
9				Total Personnel Services	113,813	118,463	118,463	128,340
10								
11								
12	100	282	623.100	Telephone	1,724	2,000	2,000	2,000
13	100	282	624.100	Postage & Freight	594	2,000	1,900	1,000
14	100	282	625.100	Rent & Leases	1,532	2,500	1,800	2,000
15	100	282	626.100	Maintenance & Repairs	0	1,500	0	1,000
16	100	282	629.100	Other Professional Services	0	300	100	300
17	100	282	632.200	Contractual Services	84,990	86,210	86,210	85,410
18	100	282	634.100	Training	1,798	3,890	2,600	3,500
19				Total Services	90,638	98,400	94,610	95,210
20								
21								
22	100	282	651.100	Office Supplies	1,589	3,500	2,500	3,000
23	100	282	651.104	Uncapitalized Equipment	3,940	6,000	0	2,000
24	100	282	652.100	Mileage	768	1,500	900	1,570
25	100	282	653.100	Books & Publications	270	500	500	500
26	100	282	655.100	Business Expense	0	0	0	0
27	100	282	656.100	Printing & Binding	0	0	0	0
28				Total Supplies & Other	6,568	11,500	3,900	7,070
29								
30								
31	100	282	687.100	Office Equipment	0	0	0	0
32				Total Capital Outlay	0	0	0	0
33								
34								
35				CHILD SUPPORT				
36				TOTAL EXPENDITURES	211,018	228,363	216,973	230,620

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 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.

2022 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.
- Worked with several agencies to assist in community service programs to allow juvenile offenders the ability to pay their victim's restitution and implement restorative justice programming, using grant funds.
- Continued to divert juveniles from formal court involvement through the use of diversion programming, informal cases, and support of the team decision-making process.
- Continued working with Children's Division to conduct frequent, systematic reviews of open Child Abuse and Neglect cases so that determinations can be made regarding progress allowing for quicker resolution of cases and earlier permanency of children.
- Continued to implement the policies and procedures for requirements of the Missouri Standards for the Administration of Juvenile Justice.
- Added the ability for GPS monitoring as an alternative to secure detention, using grant funds.

2023 OBJECTIVES

- 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 whether 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.
- Continue training regarding trauma and the impact it has on the youth we serve.
- Continue utilizing and developing diversion programming.

**GENERAL FUND EXPENDITURES
JUVENILE OFFICE**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	285	611.100	Regular Wages	33,333	39,138	34,690	37,991
2	100	285	613.100	FICA	2,620	4,144	2,654	2,906
3	100	285	614.100	Retirement-LAGERS	5,693	7,675	5,377	6,079
4	100	285	617.100	Life Insurance	54	65	65	72
5	100	285	617.200	Health Insurance	5,890	9,320	9,320	9,591
6	100	285	617.300	Dental Insurance	336	408	408	440
7	100	285	617.400	Vision Insurance	101	122	122	122
8				Total Personnel Services	48,027	60,872	52,636	57,201
9								
10								
11	100	285	621.100	Legal Fees	422,586	448,800	448,800	508,487
12	100	285	623.100	Telephone	24	0	0	0
13	100	285	624.100	Postage & Freight	330	1,500	1,500	1,500
14	100	285	626.100	Maintenance & Repairs	1,144	10,000	3,000	5,000
15	100	285	629.100	Other Professional Services	12,135	18,000	18,000	18,000
16	100	285	629.150	Detention Per Diem	34,499	75,000	75,000	75,000
17	100	285	634.100	Training	921	3,600	2,600	3,000
18				Total Services	471,638	556,900	548,900	610,987
19								
20								
21	100	285	651.100	Office Supplies	4,933	6,600	6,600	7,000
22	100	285	651.104	Uncapitalized Equipment	4,342	15,000	5,000	10,000
23	100	285	652.100	Mileage	0	1,000	1,000	1,000
24	100	285	652.150	Transportation Cost	0	0	0	0
25	100	285	653.100	Books & Publications	200	500	500	500
26	100	285	654.100	Memberships	0	1,500	1,000	1,000
27	100	285	655.100	Business Expense	1,799	4,000	8,000	8,000
28	100	285	657.100	Fuel	3,659	10,000	7,500	7,500
29	100	285	658.100	Janitorial Supplies	0	650	0	0
30				Total Supplies & Other	14,933	39,250	29,600	35,000
31								
32								
33	100	285	685.100	Vehicles	0	10,000	0	0
34	100	285	687.100	Other Equipment	0	0	0	0
36				Total Capital Outlay	0	10,000	0	0
43	100	285	690.610	Transfer to Family Court	0	0	0	0
44				JUVENILE OFFICE				
45				TOTAL EXPENDITURES	534,598	667,022	631,136	703,188

PUBLIC ADMINISTRATOR

DEPARTMENTAL FUNCTIONS

The Public Administrator serves as court-appointed Personal Representative in decedent's estates when there is no one else to serve; as court-appointed guardian and/or conservator for individuals who are unable to care for themselves or their property when there is no one else to serve; and as a court-appointed trustee pursuant to a trust agreement.

A guardian is a person appointed by the Probate Court to manage the affairs of another, called a Ward. The Conservator is appointed by the Probate court to manage the financials and assets of an 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 and unsafe living conditions.

The Public Administrator carefully monitors and keeps abreast of our Wards' constantly changing medical and mental health conditions and health care needs. They manage and process all paperwork regarding their medical, health, and financial matters.

2022 ACCOMPLISHMENTS

- 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.
- We now have two full-time staff – a Deputy Public Administrator and we accomplished hiring a full-time Administrative Assistant.
- The cell phone usage has continued to increase, and we are accessible 24/7 for emergencies and other urgent matters; consequently, hospitals, 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.
- Each employee has a laptop for attending virtual meetings due to COVID-19 pandemic restrictions regarding in-person meetings.
- Maintained software, hardware, and office equipment for a more efficient operation in our daily functions.
- Our caseload of guardianship, conservatorship, and decedent estates has continued to increase, and we continue to strive to meet the demands of care and safety of those in need in Franklin County.
- We have survived the extra office demands caused by the ever-changing COVID-19 pandemic.

2023 OBJECTIVES

- Converting the office to electronic document retention.
- Maintaining up-to-date software and hardware for continued efficiency in our day-to-day operations.

- Continuing to monitor the caseload and staffing needs, so that the office continues to operate efficiently and effectively as the case load continues to increase year to year.
- Moving to larger office and storage space on the third floor of the Old Historic Courthouse.
- Seeking opportunities for training staff in areas, including, but not limited to, MO HealthNet, Medicare, SSA, DMH, DOSS, VA, and Missouri statutes relative to the function of this office in order to stay abreast of ever-changing statutes, rules, and regulations.
- After considering the best and safest 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. However, Franklin County requires more resources for mental health and behavioral care needs.
- Carefully monitoring and keeping abreast of our Wards' constantly changing medical and mental health conditions and health care needs. Continue availability 24/7 for emergencies and contact outside of the normal office hours, every day of the week. Continually 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.
- As stated above, 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 always our pleasure and our privilege to take care of individuals in our community who need the Public Administrator's services. We treat each and every individual with the utmost dignity, respect, and compassion.

**GENERAL FUND EXPENDITURES
PUBLIC ADMINISTRATOR**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	286	611.100	Regular Wages	137,587	149,005	134,335	157,945
2	100	286	612.100	Part-time Wages	0	0	0	0
3	100	286	613.100	FICA	10,539	11,399	10,277	12,083
4	100	286	614.100	Retirement-LAGERS	21,365	23,096	18,230	23,376
5	100	286	617.100	Life Insurance	182	195	186	216
6	100	286	617.200	Health Insurance	16,118	19,092	18,300	21,000
7	100	286	617.300	Dental Insurance	1,131	1,224	1,160	1,320
8	100	286	617.400	Vision Insurance	341	366	350	368
9				Total Personnel Services	187,262	204,377	182,837	216,307
10								
11								
12	100	286	621.100	Legal Fees	8,197	15,000	5,000	10,000
13	100	286	624.100	Postage & Freight	883	1,000	740	800
14	100	286	625.100	Rent & Leases	118	140	146	200
15	100	286	626.100	Maintenance & Repairs	2,262	1,000	500	2,000
16	100	286	628.100	Bonds	2,376	0	0	50
17	100	286	631.100	Advertising	672	600	600	600
18	100	286	632.200	Contractual Services	950	950	950	950
19	100	286	634.100	Training	1,402	3,031	2,385	3,418
20				Total Services	16,859	21,721	10,321	18,018
21								
22								
23	100	286	651.100	Office Supplies	1,835	2,400	2,100	2,750
24	100	286	651.104	Uncapitalized Equipment	1,207	3,400	2,000	0
25	100	286	652.100	Mileage	0	5,000	1,560	3,000
26	100	286	653.100	Books and Publications	150	1,000	150	700
27	100	286	661.100	Miscellaneous Other	0	3,000	156	2,000
28				Total Supplies & Other	3,193	14,800	5,966	8,450
29								
30								
31	100	286	687.100	Office Equipment	0	0	0	0
32				Total Capital Outlay	0	0	0	0
33								
34								
35				PUBLIC ADMINISTRATOR				
36				TOTAL EXPENDITURES	207,314	240,898	199,124	242,776

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.

2022 ACCOMPLISHMENTS

- Worked with several agencies to expand services provided to children in the community through previously obtained grants.
- Worked with several agencies and community members to assist in community service programs to allow juvenile offenders the ability to pay their victim's restitution and implement restorative justice programming, using grant funds.
- Continued to divert juveniles from formal court involvement through the use of diversion programming, informal cases, and support of the team decision-making process.
- Continued working with Children's Division to conduct frequent, systematic reviews of open Child Abuse and Neglect cases so that determinations can be made regarding progress allowing for quicker resolution of cases and earlier permanency for children.
- Continued to develop a Policy and Procedures Manual and implement the requirements of the Missouri Standards for the Administration of Juvenile Justice.
- Added the ability for GPS and alcohol monitoring as an alternative to secure detention, using grant funds.

2023 OBJECTIVES

- 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 whether 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.
- Continue training regarding trauma and the impact it has on the youth we serve.
- Continue utilizing and developing diversion programming.

**GENERAL FUND EXPENDITURES
JUVENILE DIVERSION GRANTS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	296	611.100	Regular Wages	18,543	27,457	22,299	35,360
2	100	296	613.100	FICA	1,254	2,231	1,706	2,705
3	100	296	614.100	Retirement-LAGERS	736	4,928	2,843	5,233
4	100	296	617.100	Life Insurance	38	60	30	72
5	100	296	617.200	Health Insurance	5,914	5,751	4,000	6,740
6	100	296	617.300	Dental Insurance	235	392	185	440
7	100	296	617.400	Vision Insurance	71	121	55	127
8				Total Personnel Services	26,791	40,940	31,118	50,678
9								
10								
11	100	296	623.100	Telephone	0	0	0	0
12	100	296	632.200	Contractual Services	0	5,000	5,000	0
13				Total Services	0	5,000	5,000	0
14								
15								
16	100	296	651.100	Office Supplies	0	0	0	0
17	100	296	651.104	Uncapitalized Equipment	0	0	0	0
18	100	296	652.100	Mileage	0	0	0	0
19	100	296	655.100	Business Expense	0	0	0	0
	100	296	661.100	Misc. Other	0	693	693	0
20				Total Supplies & Other	0	693	693	0
21								
22								
23	100	296	687.100	Office Equipment	0	0	0	0
24				Total Capital Outlay	0	0	0	0
25								
26								
27								
28								
29				JUVENILE DIVERSION GRANTS				
30				TOTAL EXPENDITURES	26,791	46,633	36,811	50,677

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. The General Fund is budgeted to transfer \$3,729,763 in 2023 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>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1 100	385	690.620	Transfers to LESTF	3,000,173	3,729,763	3,729,763	3,729,763
			TRANSFERS TO LESTF				
			TOTAL EXPENDITURES	3,000,173	3,729,763	3,729,763	3,729,763

INDIGENT CARE

DEPARTMENTAL FUNCTIONS

This budget was established to provide funds for Franklin County's indigent citizens. The citizens usually receive Nursing Home Cash Grant and have no family members financially able to supplement their long-term care expenses. This budget provides for \$50 per month per qualified individual.

**GENERAL FUND EXPENDITURES
INDIGENT CARE**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	410	632.200	Contractual Services	750	2,000	800	2,000
2				Total Services	<u>750</u>	<u>2,000</u>	<u>800</u>	<u>2,000</u>
3								
4								
5				INDIGENT CARE				
6				TOTAL EXPENDITURES	750	2,000	800	2,000

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. Other responsibilities include the creation of custom GIS maps at the request of the public.

2022 ACCOMPLISHMENTS

- Completed indexing of all historical land records from 1870 to present, making them available for full, online searching.
- Upgraded three workstations.
- Upgraded six document scanners for improved image quality.

2023 OBJECTIVES

- Launch Property Fraud Alert campaign.
- Replace five production workstations.
- Complete indexing of all digitized images (1819-1870)
- Provide notary service for military discharge request forms to satisfy state requirements.
- Pursue fully electronic marriage license process.
- Pursue e-certified copies of marriage licenses.

**GENERAL FUND EXPENDITURES
RECORDER OF DEEDS**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	445	611.100	Regular Wages	275,536	274,356	274,356	287,794
2	100	445	612.100	Part-time Wages	0	0	0	0
3	100	445	613.100	FICA	19,213	20,988	20,988	22,016
4	100	445	614.100	Retirement-LAGERS	46,672	42,525	42,525	42,594
5	100	445	615.100	Unemployment	0	0	0	0
6	100	445	617.100	Life Insurance	416	384	384	400
7	100	445	617.200	Health Insurance	44,129	38,639	38,639	40,500
8	100	445	617.300	Dental Insurance	2,589	2,448	2,448	2,600
9	100	445	617.400	Vision Insurance	781	730	730	767
10				Total Personnel Services	389,336	380,070	380,070	396,671
11								
12								
13	100	445	623.100	Telephone	0	0	0	0
14	100	445	623.150	Office Internet	0	0	0	0
15	100	445	624.100	Postage & Freight	780	1,000	1,000	1,000
16	100	445	625.100	Rent & Leases	1,568	1,800	1,800	1,800
17	100	445	626.100	Maintenance & Repairs	0	0	0	0
18	100	445	632.200	Contractual Services	75,386	87,242	87,242	87,242
19				(Computer System Exp.)				
20	100	445	634.100	Training	1,422	2,500	2,500	2,500
21				Total Services	79,155	92,542	92,542	92,542
22								
23								
24	100	445	651.100	Office Supplies	1,352	1,725	1,725	3,000
25	100	445	651.104	Uncapitalized Equipment	450	1,275	1,275	0
26	100	445	652.100	Mileage	630	1,000	1,000	1,000
27	100	445	653.100	Books & Publications	0	0	0	0
28	100	445	654.100	Memberships	195	300	0	500
29	100	445	655.100	Business Expense	0	0	0	0
30	100	445	661.100	Misc. Other (Microfilm)	0	0	0	0
31				Total Supplies & Other	2,627	4,300	4,000	4,500
32								
33								
34	100	445	687.100	Office Equipment	0	0	0	0
35				Total Capital Outlay	0	0	0	0
36								
37								
38				RECORDER OF DEEDS				
39				TOTAL EXPENDITURES	471,119	476,912	476,612	493,713

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.

2022 ACCOMPLISHMENTS

- Continued inspections to provide safeguard & health welfare to the public and enforce the adopted building codes.
- Worked with Planning & Zoning regarding approval of permit applications
- Worked with Planning & Zoning's Code Enforcement Officer regarding transfer of sewage and unsafe structure complaints.
- Investigated and addressed building complaints.
- Worked with Municipal Prosecutor to take legal action on code violations.
- Provided response and records regarding research and Sunshine Requests.
- Obtained used vehicle for performing inspections.
- Hired one new full time inspector.
- Filled the office assistant position
- Internal promotion of office assistant to office manager
- Revised the office's Permit Fee Schedule
- Inspector's participated in Sewer Installer training courses
- Re-implemented the Inspector's Certification Policy

2023 OBJECTIVES

- Continue providing quality service to both internal and external customers.
- Office Manager to obtain Permit Technician certification
- Hire additional inspector to serve the public.
- Continue education and certification for inspectors.

**GENERAL FUND EXPENDITURES
BUILDING DEPARTMENT**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	450	611.100	Regular Wages	339,350	378,207	334,000	397,394
	100	450	612.100	Part-Time	0	20,000	20,625	21,863
2	100	450	613.100	FICA	23,626	28,933	27,129	32,073
3	100	450	614.100	Retirement-LAGERS	52,399	58,622	55,110	58,814
4	100	450	617.100	Life Insurance	464	583	492	650
5	100	450	617.200	Health Insurance	66,345	72,962	70,000	73,500
6	100	450	617.300	Dental Insurance	3,057	3,672	2,158	4,000
7	100	450	617.400	Vision Insurance	922	1,109	892	975
8				Total Personnel Services	486,162	564,088	510,406	589,269
9								
10								
12	100	450	624.100	Postage & Freight	683	700	623	700
13	100	450	626.100	Maintenance & Repairs	4,282	5,044	5,044	5,000
14	100	450	632.200	Contractual Services	924	1,857	1,048	2,800
15	100	450	634.100	Training	867	2,650	2,650	3,000
16				Total Services	6,755	10,251	9,365	11,500
17								
18								
19	100	450	651.100	Office Supplies	1,111	950	950	1,500
20	100	450	651.104	Uncapitalized Equipment	0	1,918	1,918	0
21	100	450	653.100	Books & Publications	210	306	306	1,000
22	100	450	654.100	Memberships	565	750	675	750
23	100	450	655.100	Business Expense	0	100	0	100
24	100	450	656.100	Printing & Binding	479	2,000	1,950	2,000
25	100	450	657.100	Fuel	11,545	14,000	14,000	13,000
26	100	450	661.100	Miscellaneous Other	830	1,100	1,100	500
27	100	450	661.110	Permit Refunds	0	0	0	0
28				Total Supplies & Other	14,740	21,124	20,899	18,850
29								
30								
31	100	450	685.100	Vehicles	20,516	26,750	0	0
32	100	450	687.100	Office Equipment	0	0	0	0
33				Total Capital Outlay	20,516	26,750	0	0
34								
35								
36				BUILDING DEPARTMENT				
37				TOTAL EXPENDITURES	528,172	622,213	540,670	619,619

PURCHASING DEPARTMENT

2022 ACCOMPLISHMENTS

- Continuing education; Meagan completed Legal Aspects and RFP writing classes. Shakara completed Sourcing “ins and outs” class. Both were grateful to attend the NIGP Forum in Boston this year gaining so many helpful ideas and obtaining credit hours towards certification
- Upgraded many devices and lines to First Net service at the Sheriff’s Dept. along with many road blocks along the way. (The FirstNet network is providing first responders with truly dedicated coverage and capacity when they need it, unique benefits like **always-on priority and preemption, and high-quality Band 14 spectrum**. These advanced capabilities help fire, EMS, law enforcement save lives and protect their communities.)
- P-Cards for other Departments to sign in/out for convenience/quick use.
- Solicited for ARPA Consulting firm; obtained knowledge for future use of the procurement of goods and services to follow rules and regulations of the process. Made connections along the way for future ARPA guideline Purchasing questions.
- Increased Competition within our Bidding Process; by phoning local vendors personally.
- Continuing reviews and renewals/negotiations of current and new contracts.

2023 OBJECTIVES

- Strive to keep Franklin County following best Practices of Procurement.
- Work with all County departments to procure products and services necessary for the fulfillment of their department function in the most effective way and following all rules and regulations.
- Finalize with officials and dept. heads and distribute “Guide to Franklin County Purchasing” Power Point. A helpful guide into Procurement at Franklin County.
- Implement an online bid submittal process, online question submittal process, etc.
- Organize Contracts better within Franklin County as a whole, different departments have different versions. Get everyone up to pace and utilize Contract Mgmt. system for all to use.
- Continuing education; Certifications and training for the procurement staff.

**GENERAL FUND EXPENDITURES
PURCHASING DEPARTMENT**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	500	611.100	Regular Wages	80,596	83,205	83,205	88,197
2	100	500	611.200	Overtime	0	0	0	0
3	100	500	613.100	FICA	4,636	6,365	6,365	6,747
4	100	500	614.100	Retirement-LAGERS	10,937	12,897	12,897	13,053
5	100	500	617.100	Life Insurance	124	130	130	145
6	100	500	617.200	Health Insurance	33,353	32,645	32,645	34,277
7	100	500	617.300	Dental Insurance	773	816	816	880
8	100	500	617.400	Vision Insurance	233	243	243	255
9				Total Personnel Services	130,652	136,301	136,301	143,555
10								
11								
12	100	500	623.100	Telephone	130,950	124,000	133,000	128,000
13	100	500	624.100	Postage & Freight	71	100	0	100
14	100	500	626.100	Maintenance and Repairs	0	0	0	0
15	100	500	630.100	Utilities	223,172	227,000	200,000	227,000
16	100	500	631.100	Advertising	1,182	1,500	1,500	1,500
17	100	500	632.200	Contractual Services	6,490	7,000	9,200	8,200
18	100	500	634.100	Training	1,323	1,920	1,834	1,700
19				Total Services	363,188	361,520	345,534	366,500
20								
21								
22	100	500	651.100	Office Supplies	689	500	500	500
23	100	500	651.104	Uncapitalized Equipment	0	300	260	400
24	100	500	652.100	Mileage	0	240	230	500
25	100	500	653.100	Books & Publications	96	200	200	200
26	100	500	654.100	Memberships	360	360	360	360
27	100	500	655.100	Business Expense	60	2,750	2,750	750
28				Total Supplies & Other	1,205	4,350	4,300	2,710
29								
30								
31	100	500	687.100	Office Equipment	0	0	0	0
32				Total Capital Outlay	0	0	0	0
33								
34								
35				PURCHASING DEPARTMENT				
36				TOTAL EXPENDITURES	495,045	502,171	486,135	512,764

HUMAN RESOURCES

DEPARTMENTAL FUNCTIONS

The Human Resource Department is comprised of a two-person staff that maintains and enhances the organization's human resources by planning, implementing, and evaluating employee relations and human resource policies, programs, and practices. They maintain compensation by evaluating, recommending, and administering benefit programs. The staff analyzes and processes payroll for more than 370 employees on a bi-weekly bases. They also maintain a database and process payroll for more than 265 Election Service Workers 2 – 4 times a year. The staff manages, enrolls, data inputs, reconciles and authorizes disbursement for all benefit programs. Benefits include self-funded health plan, Teladoc, dental, vision, life, EAP, COBRA, RETIREE, FSA, Aflac, LegalShield, I.U.O.E. Local 148 Union Dues, and charitable contributions to United Way and Backstoppers. Retirement benefits include LAGERS, CERF, and Deferred Compensation plans with Nationwide and CERF. The department works with the County Commissioners in determining the annual health, dental, vision and life insurance for county employees.

The staff verifies and authorizes the annual workers' compensation invoices, as well as manages reports and documents all injuries, coordinates and authorizes treatment plans. They also work closely with third party administrator to ensure treatment and return to work plans, temporary disability payments and case management. The staff is also responsible for preparing and managing the annual workers' compensation audit. The Human Resource department also works closely with the annual external auditing company by collecting, documenting, and auditing from all departments the annual compensated absence figures. The staff maintains the database, monitors and authorizes the required ACA documents are completed on scheduled deadlines.

The staff is responsible for all new hire orientations, federal and state employment compliance, personnel files and retention, FMLA, all benefit and retirement enrollments and changes, terminations and retirement processing, employment verifications, Medicare employment verifications and annual notices, garnishment, child support and Mandatory tax levy and Medical Support orders, numerous Federal and State reporting requirements, vendor/agency data input, support documentation for grants and maintains the County's budget benefit database. There are many other responsibilities of the Human Resource department too numerous to list.

2022 ACCOMPLISHMENTS

- Department continues to grow stronger with experienced team members.
- County employees are navigating the ADP system with very little troubles.

2023 OBJECTIVES

- Streamline all printing costs with the use of online documents.
- Utilize all services provided by ADP for Human Resource and Payroll Processing.

**GENERAL FUND EXPENDITURES
HUMAN RESOURCE**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	510	611.100	Regular Wages	91,989	93,094	90,857	111,300
2	100	510	611.200	Overtime Wages	735	0	0	0
3	100	510	612.100	Part Time Wages	0	0	0	0
4	100	510	613.100	FICA	5,972	7,122	6,951	8,514
5	100	510	614.100	Retirement-LAGERS	15,830	14,430	9,649	16,472
6	100	510	617.100	Life Insurance	130	130	113	144
7	100	510	617.200	Health Insurance	23,330	22,686	18,568	16,700
8	100	510	617.300	Dental Insurance	807	816	706	440
9	100	510	617.400	Vision Insurance	243	244	213	122
10				Total Personnel Services	139,036	138,521	127,057	153,693
11								
12								
13	100	510	624.100	Postage & Freight	451	300	133	200
14	100	510	626.100	Maintenance & Repairs	819	750	794	800
15	100	510	632.200	Contractual Services	72,932	70,000	67,380	70,000
16	100	510	634.100	Training	0	1,000	989	1000
17				Total Services	74,202	72,050	69,296	72,000
18								
19								
20	100	510	651.100	Office Supplies	545	750	500	600
21	100	510	651.104	Uncapitalized Equipment	0	400	0	400
22	100	510	652.100	Mileage	0	100	0	100
23	100	510	653.100	Books & Publications	0	150	0	230
24	100	510	656.100	Printing & Binding	96	100	88	100
25				Total Supplies & Other	641	1,500	588	1,430
26								
27	100	510	687.100	Office Equipment	0	0	0	0
28				Total Capital Outlay	0	0	0	0
29								
30								
31				HUMAN RESOURCE				
32				TOTAL EXPENDITURES	213,878	212,071	196,941	227,122

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.

Another responsibility that our office has is checking the validity of all signatures submitted on petitions to the Secretary of State's Office. We not only check the signature, but we also check to make sure the petition signer was registered to vote on the date the petition was signed and that the address they provided was accurate. There is a strict timeline on getting these checked and the results returned to the state.

**GENERAL FUND EXPENDITURES
VOTER REGISTRATION & ELECTIONS**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	550	611.100	Regular Wages	159,783	170,080	170,080	180,204
2	100	550	611.200	Overtime Wages	0	8,000	8,000	8,000
3	100	550	612.100	Part-Time Wages	0	14,000	14,000	14,000
4	100	550	613.100	FICA	10,178	14,694	14,694	15,469
5	100	550	614.100	Retirement-LAGERS	25,903	26,362	26,362	26,670
6	100	550	617.100	Life Insurance	282	324	324	360
7	100	550	617.200	Health Insurance	39,009	45,458	45,458	47,731
8	100	550	617.300	Dental Insurance	1,916	2,040	2,040	2,200
9	100	550	617.400	Vision Insurance	578	609	609	639
10				Total Personnel Services	237,649	281,567	281,567	295,273
11								
12								
13	100	550	623.100	Telephone	0	0	0	0
14	100	550	624.100	Postage & Freight	11,498	52,000	45,000	20,000
15	100	550	625.100	Rent & Leases	7,749	28,600	25,000	28,600
16	100	550	626.100	Maintenance & Repairs	29,905	39,000	39,000	39,000
17	100	550	631.100	Advertising	451	8,000	7,000	3,500
18	100	550	632.200	Contractual Services	94,064	357,500	325,000	250,000
19	100	550	634.100	Training	173	8,500	8,500	12,500
20				Total Services	143,840	493,600	449,500	353,600
21								
22								
23	100	550	651.100	Office Supplies	11,663	20,000	20,000	20,000
24	100	550	651.104	Uncapitalized Equipment	8,893	15,000	0	10,000
25	100	550	652.100	Mileage	2,198	9,000	8,000	9,000
26	100	550	655.100	Business Expense	5,558	48,000	45,000	32,000
27				Total Supplies & Other	28,312	92,000	73,000	71,000
28								
29								
30	100	550	686.100	Other Equipment	0	0	0	0
31				Total Capital Outlay	0	0	0	0
32								
33								
34				REGISTRATION & ELECTIONS				
35				TOTAL EXPENDITURES	409,802	867,167	804,067	719,873

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.

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

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 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	135,600	135,600	135,600	135,600
3				Total Services	150,000	150,000	150,000	150,000
4								
5								
6				UNIV. OF MO EXT. CENTER				
7				TOTAL EXPENDITURES	150,000	150,000	150,000	150,000

PLANNING AND ZONING/GIS

DEPARTMENTAL FUNCTIONS

Planning and Zoning/ GIS 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. Recently, Planning and Zoning and GIS have combined to where we now help to update and maintain the GIS system as well as work with various departments and the public in utilizing the GIS system.

2022 ACCOMPLISHMENTS

- Served the public through public hearings and administrative procedures
- Sent out violation notices and filed criminal charges against numerous landowners to resolve violations. Closed out multiple violations
- Started enforcing the Abatement Ordinance approved by the Franklin County Commission
- Held 6 hearings and cleaned up at least 3 properties under the Abatement Ordinance
- 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
- Reappointed members to the Planning and Zoning Commission and Board of Zoning Adjustment
- Hired a new full-time GIS Technician at the end of 2021 and trained them in 2022
- Attended training and workshops for planning and floodplain management
- Assigned new addresses and created new roads throughout Franklin County
- Continued providing service to the citizens of Franklin County
- Continued working with the Building Department with sewer violations
- Continued working with Cochran Engineering to review floodplain development permits and subdivision improvement plans
- Continued to update and maintain the current GIS system
- Continued working with various departments and the public in utilizing the GIS system
- Worked with Assessor to help streamline the owner address changes
- Continued holding public hearings to fix problems that we are noticing with the 2020 zoning map
- Appointed a new alternate to the Board of Zoning Adjustment
- Passed new regulations pertaining to temporary mobile storage

2023 OBJECTIVES

- Continue to streamline the process of how we handle the violation/municipal court process
- Streamline the process of the Abatement Ordinance.
- 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.
- Continue to look at the regulations and amend as needed.
- Continue addressing properties in unincorporated Franklin County.
- Continue creating new roads in unincorporated Franklin County.
- Continue to updating and maintaining the current GIS system as needed
- Continue working with and helping citizens of Franklin County
- Continue working with various departments in utilizing the GIS system
- Continue to work with Cochran Engineering on stormwater reviews, improvement plan review, and floodplain review
- Continue working with the Building Department with sewer violations

**GENERAL FUND EXPENDITURES
PLANNING & ZONING**

					2021	2022	2022	2023
	Fund	Dept.	Account No.	Description	Actual	Adopted Budget	Estimated By Dept.	Adopted Budget
1	100	565	611.100	Regular Wages	172,222	258,493	249,090	274,006
2	100	565	611.200	Overtime	0	0	0	0
3	100	565	612.100	Part-time Wages	349	8,000	8,000	0
4	100	565	613.100	FICA	10,924	20,387	19,667	20,961
5	100	565	614.100	Retirement-LAGERS	25,326	40,066	39,849	40,553
6	100	565	617.100	Life Insurance	232	324	383	360
7	100	565	617.200	Health Insurance	52,936	77,800	77,800	80,000
8	100	565	617.300	Dental Insurance	1,446	2,448	2,454	2,600
9	100	565	617.400	Vision Insurance	437	730	730	700
10				Total Personnel Services	263,872	408,248	397,973	419,180
11								
12								
13	100	565	623.100	Telephone	0	0	0	0
14	100	565	624.100	Postage & Freight	618	1,000	800	1,000
15	100	565	625.100	Rent & Leases	40	40	40	40
16	100	565	626.100	Maintenance & Repairs	0	18,850	16,000	17,175
17	100	565	631.100	Advertising	666	1,500	750	1,250
18	100	565	632.200	Contractual Services	41,742	42,300	42,000	44,000
19	100	565	634.100	Training	0	900	0	900
20				Total Services	43,066	64,590	59,590	64,365
21								
22								
23	100	565	651.100	Office Supplies	459	800	750	800
24	100	565	651.104	Uncapitalized Equipment	0	0	0	400
25	100	565	652.100	Mileage	0	275	0	250
26	100	565	654.100	Memberships	321	482	350	482
27	100	565	656.100	Printing & Binding	870	1,000	900	900
28	100	565	657.100	Fuel	768	875	825	875
29	100	565	660.100	Other Supplies	0	0	0	0
30	100	565	661.100	Miscellaneous Other	7,525	7,000	6,000	6,700
31	100	565	661.110	Refunds	350	1,400	250	1,400
32				Total Supplies & Other	10,292	11,832	9,075	11,807
33								
34								
35	100	565	685.100	Vehicles	0	0		
36	100	565	687.100	Office Equipment	0	0	0	0
37				Total Capital Outlay	0	0	0	0
38								
39				PLANNING & ZONING				
40				TOTAL EXPENDITURES	317,229	484,670	466,638	495,352

EMERGENCY MANGEMENT 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, 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.

2022 ACCOMPLISHMENTS

- Cook continued to provide weekly COVID case reports to local media and first responder agencies; in cooperation with the Franklin Co. Health Dept. into 2022.
- Cook assisted J. Titter with his transition to the 911 Director position. Cook continues to offer technology assistance to the department to limit emergency calls to contractors.
- S. Norton was recognized for 15 years of service to Franklin County, working for the Emergency Management Agency since May 2007.
- Cook, Norton, and City of Washington EMD participated in the 2-day Active Killer Training (full-scale exercise) hosted by the Franklin Co. Sheriff's Office for local and regional police, fire, and EMS personnel.
- Norton deployed to St. Louis City EMA at the request of CEMA/SEMA and assisted SEMA/ARC with a MARC following July/August flash flooding events in the UASI region (DR-4665-MO).
- Cook and Norton both continue to active participation on several local (LEPC, COAD), regional (STARRS, SWMD), and state (MOVOAD) committees in their emergency management roles.

2023 OBJECTIVES

- Support local and regional planning and response to incidents and events.
- Partner with others for training and exercises to identify gaps and best practices. Identify response partners locally, regionally, and beyond through these activities.

**GENERAL FUND EXPENDITURES
EMERGENCY MANAGEMENT AGENCY**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	570	611.100	Regular Wages	112,869	114,899	114,899	123,860
2	100	570	611.200	Overtime	280	2,500	500	2,500
3	100	570	613.100	FICA	7,674	8,981	8,981	9,667
4	100	570	614.100	Retirement-LAGERS	19,357	18,197	18,197	18,701
5	100	570	617.100	Life Insurance	130	130	130	145
6	100	570	617.200	Health Insurance	16,262	15,684	15,684	16,500
7	100	570	617.300	Dental Insurance	807	816	816	880
8	100	570	617.400	Vision Insurance	243	244	244	257
9				Total Personnel Services	157,622	161,451	159,451	172,510
10								
11								
12	100	570	623.100	Telephone	0	0	0	0
13	100	570	624.100	Postage & Freight	0	250	0	250
	100	570	625.100	Rents & Leases	0	500	0	500
14	100	570	626.100	Maintenance & Repairs	1,863	10,000	4,500	10,000
15	100	570	632.200	Contractual Services	3,686	8,000	1,100	8,000
16				Total Services	5,549	18,750	5,600	18,750
17								
18								
19	100	570	651.100	Office Supplies	0	500	0	500
20	100	570	651.104	Uncapitalized Equipment	0	3,000	0	5,400
21	100	570	652.100	Mileage	0	200	0	200
22	100	570	653.100	Books & Publications	397	500	0	550
23	100	570	654.100	Memberships	50	450	100	500
24	100	570	655.100	Business Expense	375	1,500	1,030	1,500
25	100	570	656.100	Printing & Binding	0	300	0	300
26	100	570	657.100	Fuel	0	2,000	0	2,400
27	100	570	660.100	Other Supplies	1,666	10,000	5	10,000
28				Total Supplies & Other	2,488	18,450	1,135	21,350
29								
30								
31	100	570	685.100	Vehicles	0	0	0	0
32	100	570	686.100	Other Equipment	0	0	0	0
33	100	570	687.100	Office Equipment	0	0	0	0
34				Total Capital Outlay	0	0	0	0
35								
36				EMERGENCY MANAGEMENT AGENCY				
37				TOTAL EXPENDITURES	165,659	198,651	166,186	212,610

LOCAL EMERGENCY PLANNING

DEPARTMENTAL FUNCTIONS

The Local Emergency Planning Committee (LEPC) is an organization that is required by state statutes. It is a 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.

2022 ACCOMPLISHMENTS

- The LEPC was able to return to in-person meetings following meeting concerns due to COVID. The LEPC was able to utilize GoToMeeting for members wishing to call in due to concerns or driving distance.
- The LEPC conducted a functional exercise around an oil-spill into a waterway to demonstrate and train with new spill containment equipment added to the HSRT equipment.
- Ongoing changes and improvements to meet new requirements outlined by the Missouri Emergency Response Commission (MERC) beginning in 2021.

2023 OBJECTIVES

- Work with the MERC Planner(s) to update our Hazardous Material Plan to meet MERC/EPA guidelines.
- Conduct a tabletop exercise (TTX) for a chlorine release response with HSRT members.
- Further enhance training capabilities for first responders through hazmat exercises and training for proper equipment inspections and use.

**GENERAL FUND EXPENDITURES
LOCAL EMERGENCY PLANNING**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	571	623.100	Telephone	0	0	0	0
2	100	571	624.100	Postage & Freight	2	200	0	200
3	100	571	626.100	Maintenance & Repairs	0	1,000	0	1,000
4	100	571	632.200	Contractual Services	0	2,000	0	2,000
6	100	571	634.100	Training	525	18,700	0	20,000
7				Total Services	527	21,900	0	23,200
8								
9								
10	100	571	651.100	Office Supplies	0	1,000	0	500
11	100	571	651.104	Uncapitalized Equipment	0	2,000	1,862	3,500
12	100	571	652.100	Mileage	0	300	0	300
13	100	571	653.100	Books & Publications	0	500	26	500
14	100	571	656.100	Printing & Binding	0	500	0	500
15	100	571	657.100	Fuel	0	0	0	0
16	100	571	661.100	Miscellaneous Other	581	13,000	700	15,000
17				Total Supplies & Other	581	17,300	2,588	20,300
18								
19								
20	100	571	686.100	Other Equipment	0	18,000	0	15,000
21				Total Capital Outlay	0	18,000	0	15,000
22								
23								
24				LOCAL EMERGENCY PLANNING				
25				TOTAL EXPENDITURES	1,108	57,200	2,588	58,500
26								

INFORMATION TECHNOLOGY

DEPARTMENTAL FUNCTIONS

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. In July 2022, Franklin County acquired a new Information Technology vendor, NOC Technology. The following reflects accomplishments from July through December 2022.

2022 ACCOMPLISHMENTS

- Reconfigured the storage area network at both Sheriff and Government Center for redundancy and proper failover
- Improved security by implementing web filter, email firewall, and migration to Office 365
- Implemented automated monitoring of servers, workstation, and switches for proactive IT support
- Standardized the multitude of custom applications and implemented version control
- Documented the multitude of custom applications for easier support. This removed the reliance on one individual or company
- Installed two new UPS systems in Government center. Cleaned and organized power and network cables
- Implemented ticketing solution resulting in faster resolution and zero incomplete tasks or requests
- Provided IT support in a documented 10 Seconds or less for all calls from Franklin County
- Implemented the successful transfer of Sheriff's body and car camera system to Axon

2023 OBJECTIVES

- Implement advanced firewall with proper IDS, IPS, and DLP for improved network security
- Implement centralized security management
- Improve the security of the network by implementing privileged account access management, MFA, conditional access, and limited trust

- Implement SIEM monitoring solution for enhanced security monitoring - No additional Cost to the County
- Create, implement, and test the disaster recovery plan. Provide documentation to county officials - No additional Cost to the County
- Implement a computer lifecycle management plan to replace all computers every 4 years, by replacing 25% of all workstations each year
- Implement centralized print management - No additional Cost to the County
- Standardize switch infrastructure, upgrade Wireless access points for proper QOS, Mesh, and network redundancy
- Properly configure 10G Fiber connectivity to connected county buildings
- Standardize documentation for each department and provide each respective department with the documentation
- Plan the replacement or upgrades of the custom click-once applications, implement as required or budget for this in future years
- Plan functionality improvements to the collector's app, implement as necessary
- Implement even more automated proactive support for a reduction in recurring issues
- Implement centralized management of all County owned mobile devices
- Implement monthly reporting of IT status to each respective department
- Virtualization of multiple unnecessary physical devices. - Will reduce power consumption and free up space

**GENERAL FUND EXPENDITURES
INFORMATION TECHNOLOGY**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	580	626.100	Maintenance & Repairs	17,324	19,550	19,550	0
2	100	580	629.100	Other Professional Services	0	0	0	0
3	100	580	632.200	Contractual Services	327,022	499,150	499,150	586,175
5				Total Services	344,346	518,700	518,700	586,175
6								
7	100	580	651.100	Office Supplies	4,890	0	0	0
8	100	580	651.104	Uncapitalized Equipment	3,205	16,050	10,000	110,000
9	100	580	661.100	Miscellaneous Other	0	0	0	0
10				Total Supplies & Other	8,095	16,050	10,000	110,000
11								
12								
13								
14	100	580	686.100	Other Equipment	144,811	19,000	18,948	85,000
15	100	580	687.100	Office Equipment	0	0	0	0
16				Total Capital Outlay	144,811	19,000	18,948	85,000
17								
18								
19				INFORMATION TECHNOLOGY				
20				TOTAL EXPENDITURES	497,252	553,750	547,648	781,175

**GENERAL FUND EXPENDITURES
GEOGRAPHIC INFORMATION SYSTEM**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	581	611.100	Regular Wages	36,334	0	0	0
2	100	581	612.100	Part-Time Wages	15,790	0	0	0
3	100	581	613.100	FICA	3,686	0	0	0
4	100	581	614.100	Retirement-LAGERS	5,957	0	0	0
5	100	581	617.100	Life Insurance	65	0	0	0
6	100	581	617.200	Health Insurance	5,750	0	0	0
7	100	581	617.300	Dental Insurance	403	0	0	0
8	100	581	617.400	Vision Insurance	121	0	0	0
9				Total Personnel Services	68,106	0	0	0
10								
11								
12	100	581	623.100	Telephone	0	0	0	0
13	100	581	624.100	Postage & Freight	0	0	0	0
14	100	581	626.100	Maintenance & Repairs	15,952	0	0	0
15	100	581	629.100	Other Professional Services	0	0	0	0
16	100	581	632.200	Contractual Services	0	0	0	0
17	100	581	634.100	Training	0	0	0	0
18				Total Services	15,952	0	0	0
19								
20								
21	100	581	651.100	Office Supplies	351	0	0	0
22	100	581	651.104	Uncapitalized Equipment	0	0	0	0
23	100	581	652.100	Mileage	0	0	0	0
24	100	581	655.100	Business Expense	0	0	0	0
25	100	581	661.100	Miscellaneous Other	0	0	0	0
26				Total Supplies & Other	351	0	0	0
27								
28								
29								
30	100	581	686.100	Other Equipment	0	0	0	0
31	100	581	687.100	Office Equipment	0	0	0	0
32				Total Capital Outlay	0	0	0	0
33								
34								
35				GEOGRAPHIC INFORMATION SYSTEM				
36				TOTAL EXPENDITURES	84,409	0	0	0
37								

MAINTENANCE DEPARTMENT

DEPARTMENTAL FUNCTIONS

The Maintenance Department maintains buildings and systems elevators, HVAC, electrical, plumbing hardware and painting. It performs or oversees preventive maintenance. This department maintains the grounds, including cutting grass and removing snow. It oversees the daily cleaning not performed by other departments. It oversees all contracted repairs. The Maintenance Department orders supplies and oversees cleaning contractors. It repairs, replaces and maintains equipment.

2022 ACCOMPLISHMENTS

- Installed and completed LED lighting in Government Center Offices.
- Installed 6 new cat 6 cables for backup server in South Annex.
- Installed and completed LED lighting in Judicial Center.
- Hired additional janitor for courts in Historic Court House.
- Sealed and restriped all parking lots.
- Updated HVAC programming.
- Completed ground floor with led lighting Government Center.
- Installed additional and completed LED lighting at West Highway shed.
- Relocated Lt. Beckett and Judge Hellmann's secretary office.
- Reworking electrical at East Highway shed.
- Hired Ian Metcalf to replace retired Rob Ray.
- Mowed and maintained lawns at Historic Courthouse, Government and Judicial Centers, and South Annex.
- Maintained buildings by making repairs and performing upkeep maintenance as necessary
- Cleaned buildings, carpets, waxed & buffed floors, and maintained bathroom supplies
- Assisted with movement and storage of surplus items until sold or disposed
- Worked with County Commission, Elected Officials and Department Heads answering maintenance and janitorial requests as needed
- Greeted and observed the Fire Marshall performing fire inspections of the buildings, elevator inspectors, backflow and fire sprinkler inspections.
- Greeted and observed contracted maintenance mechanics perform routine maintenance to HVAC system
- Greeted and observed the performance of pest control services

2023 OBJECTIVES

- Complete the installation of LED lighting in Historic Courthouse, Health Department and South Annex.
- Continued maintenance and upkeep of county buildings
- Maintain building grounds
- Re-coat and re-stripe parking lot.
- Address walls needing painting.
- Purchase more equipment and supplies as needed to carry out the objectives of this department

**GENERAL FUND EXPENDITURES
MAINTENANCE**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	585	611.100	Regular Wages	98,529	130,550	111,000	137,625
2	100	585	611.200	Overtime	0	0	0	0
3	100	585	612.100	Part-Time Wages	114,473	151,209	142,000	160,325
4	100	585	613.100	FICA	16,750	21,555	19,355	22,793
5	100	585	614.100	Retirement-LAGERS	17,867	20,235	18,315	20,369
6	100	585	617.100	Life Insurance	167	195	195	205
7	100	585	617.200	Health Insurance	9,585	12,728	12,197	13,500
8	100	585	617.300	Dental Insurance	1,042	1,224	1,120	880
9	100	585	617.400	Vision Insurance	314	366	366	384
10				Total Personnel Services	258,729	338,062	304,548	356,081
11								
12								
13	100	585	623.100	Telephone	0	0	0	0
14	100	585	626.100	Maintenance & Repairs	62,851	75,000	75,000	88,000
15	100	585	630.100	Utilities	0	0	0	0
16	100	585	631.100	Advertising	192	500	300	500
17	100	585	632.200	Contractual Services	31,028	55,000	55,000	57,750
18				Total Services	94,071	130,500	130,300	146,250
19								
20								
21	100	585	651.100	Office Supplies	302	500	300	500
22	100	585	651.104	Uncapitalized Equipment	1,126	0	0	3,000
23	100	585	657.100	Fuel	1,500	3,000	2,500	3,000
24	100	585	658.100	Janitor Supplies	4,306	8,000	5,000	15,000
25	100	585	660.100	Other Supplies	581	2,000	1,800	2,000
26	100	585	661.100	Miscellaneous Other	1,109	16,500	1,000	16,500
27				Total Supplies & Other	8,924	30,000	10,600	40,000
28								
29								
30	100	585	685.100	Vehicles	0	0	0	0
31	100	585	686.100	Other Equipment	0	0	0	15,000
32				Total Capital Outlay	0	0	0	15,000
33								
34								
35				MAINTENANCE DEPARTMENT				
36				TOTAL EXPENDITURES	361,724	498,562	445,448	557,331

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 live in a healthy land in the future is the main goal.

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.

**GENERAL FUND EXPENDITURES
SOIL CONSERVATION**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	595	632.200	Contractual Services	17,000	17,000	17,000	17,000
2								
3								
4				SOIL CONSERVATION				
5				TOTAL EXPENDITURES	17,000	17,000	17,000	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.

**GENERAL FUND EXPENDITURES
MISCELLANEOUS**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	100	596	617.500	Flex Spending	4,550	7,500	5,000	7,500
2				Total Personnel Services	4,550	7,500	5,000	7,500
3								
4								
5	100	596	629.100	Other Professional Services	68,685	52,797	52,797	100,000
6	100	596	632.200	Contractual Services	27,889	29,000	29,000	30,000
7				Total Services	96,574	81,797	81,797	130,000
8								
9								
10	100	596	661.100	Miscellaneous Other	21,821	58,403	58,403	25,000
11	100	596	661.150	Vets Hall Misc./Records Mangmnt.	7,341	3,769	3,000	3,769
12				Total Supplies & Other	29,162	62,172	61,403	28,769
13								
14								
15	100	596	690.200	Transfers To Road & Bridge Fund	5,000	5,000	5,000	5,000
16	100	596	690.450	Transfer To Capital Projects Fund	0	500,000	500,000	500,000
17	100	596	690.640	Transfer To County 911	500,000	550,000	550,000	0
	100	596	690.665	Transfer To Health Fund	0	0	0	0
18				Total Transfers Out	505,000	1,055,000	1,055,000	505,000
19								
20	100	596	696.800	Cost of Issuance	0	0	0	0
21								
22				MISCELLANEOUS				
23				TOTAL EXPENDITURES	635,286	1,206,469	1,203,200	671,269

**GENERAL FUND
CAPITAL IMPROVEMENTS**

DEPARTMENTAL FUNCTIONS

This budget provides for the acquisition or construction of major capital facilities. For the budget year 2023, \$483,978 has been appropriated for principal and interest payments for a portion of the 2019B series of certificates of participation.

**GENERAL FUND EXPENDITURES
CAPITAL IMPROVEMENTS**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	597	671.100	Capital Improvement Principal	329,650	340,100	340,100	350,550
2	100	597	672.100	Interest Series 2012	153,834	143,787	143,787	133,428
3				Total Debt Service	483,484	483,887	483,887	483,978
4								
5								
6				CAPITAL IMPROVEMENTS				
7				TOTAL EXPENDITURES	483,484	483,887	483,887	483,978

MEDICAL EXAMINER

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.

**GENERAL FUND EXPENDITURES
MEDICAL EXAMINER**

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	100	641	632.200	Contractual Services	305,000	380,000	380,000	465,000
2	100	641	661.100	Miscellaneous Other	0	0	0	0
3								
4								
5				MEDICAL EXAMINER				
6				TOTAL EXPENDITURES	305,000	380,000	380,000	465,000

EMERGENCY FUND

DEPARTMENTAL FUNCTIONS

This fund was established by a transfer of \$3,000,000 from the Building Fund in 2013. 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.

EMERGENCY FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$3,007,485	\$3,022,597	\$3,022,734	\$3,069,234
2				
3 Estimated Revenue	15,249	15,000	46,500	21,900
4				
5 Estimated Expenditures	0	(3,037,597)	0	(3,091,134)
6				
7 Revenues Over (Under)	15,249	(3,022,597)	46,500	(3,069,234)
8 Expenditures				
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	\$3,022,734	\$0	\$3,069,234	\$0

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget	
23	150	000	492.100	Interest	15,249	15,000	46,500	21,900
24				Total Misc. Revenue	15,249	15,000	46,500	21,900
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
30								
31								
32								
33								

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget	
37	150	150	632.200	Contractual Services	0	3,037,597	0	3,057,834
38				Total Services	0	3,037,597	0	3,057,834
39								
40								
41	150	150	686.100	Other Equipment	0	0	0	0
42				Total Capital Outlay	0	0	0	0
43								
44								
45				EMERGENCY FUND				
46				TOTAL EXPENDITURES	0	3,037,597	0	3,057,834
47								
48	150	150	690.300	Transfer to Assessment Fund	0	0	0	0

ROAD AND BRIDGE FUND

DEPARTMENTAL FUNCTIONS

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

				2021	2022	2022	2023
				Actual	Adopted	Estimated	Adopted
					Budget	By Dept.	Budget
1			Fund Balance, January 1	\$7,768,135	\$8,436,623	\$10,531,317	\$8,703,083
2							
3			Projected Revenues	15,914,289	14,214,889	15,116,643	14,703,497
4							
5			Operating Expenditures	(12,856,944)	(16,985,482)	(15,340,214)	(19,424,628)
6							
7			Revenues Over (under)	3,057,345	(2,770,593)	(223,571)	(4,721,131)
8			Expenditures				
9							
10			Other Financing Sources (Uses)				
11			Sale of Capital Assets	101,635	40,000	0	0
12			Transfers In	5,000	5,000	5,000	5,000
13			Transfers Out	(400,798)	(1,220,376)	(1,609,663)	(805,548)
14			Total Other Financing Sources				
15			(Uses)	(294,163)	(1,175,376)	(1,604,663)	(800,548)
16			Fund Balance, December 31	\$10,531,317	\$4,490,654	\$8,703,083	3,181,404
17							
18							
19			Appropriated Regular Operations				\$20,230,176
20			Appropriated Fund Balance				3,181,404
21			Total Appropriations				\$23,411,580
22							
23							
24							
25							
26	Fund	Dept.	Account	2021	2022	2022	2023
27			No.	Actual	Adopted	Estimated	Adopted
28			Description		Budget	By Dept.	Budget
29	200	000	411.100	4,431,487	4,570,707	4,855,045	4,855,045
30	200	000	411.200	241,495	223,804	223,804	242,752
31	200	000	411.300	0	0	0	0
32	200	000	411.310	0	0	0	0
33	200	000	411.311	(5,297)	0	(6,673)	0
34	200	000	411.312	0	0	0	0
35	200	000	412.100	723	750	1,994	700
36	200	000	415.100	35,513	30,000	30,000	30,000
37	200	000	419.100	1,707,108	1,838,480	1,800,000	1,700,000
38	200	000	420.100	821,517	700,000	745,000	775,000
39	200	000	420.150	0	450	500	0
40	200	000	421.100	7,785,732	6,913,000	7,500,000	7,100,000
41			Total Taxes	15,018,278	14,277,191	15,149,670	14,703,497
42	200	000	441.210	0	0	0	0
43	200	000	442.100	1,949,021	1,100,000	1,100,000	1,310,000
44			Total Inter Gov. Revenue	1,949,021	1,100,000	1,100,000	1,310,000

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2023

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	200	000	491.100	Interest-Taxes	43,560	45,000	40,000	41,000
2	200	000	491.150	Interest -Sales Tax	0	0	450	0
3	200	000	492.100	Interest - Investments	39,777	40,000	62,000	55,000
4	200	000	492.154	Series 08 Restricted Interest	4	500	25	0
5				Total Interest Revenue	83,341	85,500	102,475	96,000
6								
7								
8	200	000	493.050	Insurance Reimbursement	5,457	0	4,800	0
9	200	000	494.010	R&B Rte. 47 Study Revenue	0	0		0
10	200	000	497.100	Miscellaneous	236,323	0	7,500	0
11				Total Other Revenue	241,780	0	12,300	0
12								
13	200	000	496.100	Sale of Asset	101,635	40,000	0	0
14	200	000	498.100	Transfers From General Fund	5,000	5,000	5,000	5,000
15				Total Other Financing Sources	106,635	45,000	5,000	5,000
16								
17								
18	200	000	429.100	Collector's Commission Adjust.	(47,121)	(45,707)	(45,707)	(48,000)
19	200	000	429.101	Assessor Commission Adjust.	(27,711)	(27,424)	(27,424)	(28,000)
20	200	000	429.200	Special Road District Adjust.	(838,235)	(813,585)	(813,585)	(850,000)
21	200	000	429.201	Cities Share Adjustment	(465,064)	(361,086)	(361,086)	(480,000)
22				Total Adjustments to Revenue	(1,378,131)	(1,247,802)	(1,247,802)	(1,406,000)
23								
24								
25								
26				Total Road & Bridge Revenue	16,020,924	14,259,889	15,121,643	14,708,497

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

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	200	627	611.100	Regular Wages	239,283	343,005	330,000	376,026
2	200	627	611.200	Overtime	945	2,500	0	0
3	200	627	613.100	FICA	17,809	25,516	25,291	28,804
4	200	627	614.100	Retirement-LAGERS	36,215	51,311	51,150	55,652
5	200	627	617.100	Life Insurance	251	460	400	450
6	200	627	617.200	Health Insurance	22,972	34,000	34,000	43,000
7	200	627	617.300	Dental Insurance	1,681	2,300	2,200	2,400
8	200	627	617.400	Vision Insurance	507	800	800	800
9				Total Personnel Services	319,662	459,892	443,841	507,132
10								
11								
12	200	627	623.100	Telephone	4,071	4,800	4,500	5,400
13	200	627	624.100	Postage & Freight	121	300	200	300
14	200	627	626.100	Maintenance & Repairs	533	2,000	700	920
15	200	627	632.200	Contractual Services	19,171	21,000	19,000	23,000
16	200	627	634.100	Training	0	0	0	0
17				Total Services	23,896	28,100	24,400	29,620
18								
19								
20	200	627	651.100	Office Supplies	1,859	2,000	1,800	2,000
21	200	627	651.104	Uncapitalized Equipment	0	400	100	650
22	200	627	653.100	Books & Publications	189	250	200	250
23	200	627	654.100	Memberships	0	0	0	0
24	200	627	655.100	Business Expense	0	0	0	0
25	200	627	661.100	Miscellaneous Other	2,660	3,200	1,400	3,500
26				Total Supplies & Other	4,708	5,850	3,500	6,400
27								
28								
29	200	627	687.100	Office Equipment	0	0	0	0
30				Total Capital Outlay	0	0	0	0
31								
32	200	627	697.300	Consultant Fees	20,134	26,000	26,000	23,000
33				Total Capital Improvement	20,134	26,000	26,000	23,000
34								
35								
36				ROAD & BRIDGE				
37				ADMINISTRATION				
38				TOTAL EXPENDITURES	368,401	519,842	497,741	566,152

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

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	200	901	611.100	Regular Wages	2,422,299	2,448,000	2,445,000	2,530,000
2	200	901	611.200	Overtime Wages	23,015	40,000	28,000	25,000
3	200	901	612.100	Part-time Wages	87,909	70,000	69,000	80,000
4	200	901	613.100	FICA	186,573	195,687	195,500	204,000
5	200	901	614.100	Retirement-LAGERS	407,589	379,440	350,000	390,000
6	200	901	615.100	Unemployment	0	2,000	0	2,000
7	200	901	616.100	Workman's Compensation	160,614	300,000	170,000	260,000
8	200	901	617.100	Life Insurance	3,295	3,500	2,500	4,200
9	200	901	617.200	Health Insurance	492,577	500,000	480,000	550,000
10	200	901	617.201	Health Insurance Contingency	132,016	100,000	100,000	150,000
11	200	901	617.300	Dental Insurance	20,592	20,000	19,000	25,000
12	200	901	617.400	Vision Insurance	6,211	6,500	6,400	7,700
13				Total Personnel Services	3,942,688	4,065,127	3,865,400	4,227,900
14								
15								
16	200	901	623.100	Telephone	5,301	5,600	5,500	6,000
17	200	901	626.104	Maintenance & Repairs-Bldgs.	3,767	13,000	10,000	12,000
18	200	901	632.200	Contractual Services	713	7,200	7,000	8,600
19	200	901	634.100	Training	0	4,500	2,500	8,000
20				Total Services	9,781	30,300	25,000	34,600
21								
22	200	901	651.104	Uncapitalized Equipment	16,405	44,600	37,000	29,900
23	200	901	655.100	Business Expense	0	0	0	0
24	200	901	659.100	Uniforms	40,276	43,100	42,000	46,000
25	200	901	659.500	Highway Employee Reimbursement	0	15,300	20,500	15,300
26	200	901	661.100	Miscellaneous Other	5,515	24,500	14,000	21,000
27				Total Supplies & Other	62,196	127,500	113,500	112,200
28								
29	200	901	671.100	Capital Improvement Principal	988,950	1,020,300	1,020,300	1,051,650
30	200	901	672.100	Interest	461,500	431,362	431,362	400,283
31				Total Debt Service	1,450,450	1,451,662	1,451,662	1,451,933
32								
33								
34	200	901	681.100	Land	0	0	0	0
35	200	901	681.120	Federal Bridge Land Acquisition	15,550	25,189	24,000	26,000
36	200	901	682.100	Buildings	0	0	0	20,000
37	200	901	685.100	Vehicles	0	76,811	76,811	140,000
38	200	901	686.100	Other Equipment	568,736	1,689,368	1,390,000	1,233,018
39	200	901	687.100	Office Equipment	17,219	0	0	0
40				Total Capital Outlay	601,505	1,791,368	1,490,811	1,419,018

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2023

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	200	901	692.100	Rock - West	263,409	570,000	520,000	600,000
2	200	901	692.101	Rock - East	89,930	180,000	150,000	225,000
3	200	901	692.110	Pea Gravel - West	20,297	30,000	30,000	70,000
4	200	901	692.111	Pea Gravel - East	13,542	15,000	15,000	40,000
5	200	901	692.200	Asphalt Patching - West	468,506	550,000	470,000	600,000
6	200	901	692.201	Asphalt Patching - East	750,504	650,000	485,000	750,000
7	200	901	692.300	Liquid Asphalt - West	163,995	350,000	350,000	700,000
8	200	901	692.301	Liquid Asphalt - East	99,072	350,000	200,000	390,000
9	200	901	692.400	Herbicide	7,035	20,000	14,000	15,000
10	200	901	692.500	Salt	116,734	250,000	240,000	315,000
11	200	901	692.600	Striping	120,977	250,000	210,000	240,000
12	200	901	692.700	Culverts	109,766	120,000	78,000	80,000
13	200	901	692.800	Miscellaneous Road Repairs	16,199	30,000	18,000	22,000
14	200	901	692.900	Contractual Serv.-Maintenance	11,712	30,000	21,000	20,000
15				Total Road Repair Materials	2,251,678	3,395,000	2,801,000	4,067,000
16								
17								
18	200	901	693.100	Regular Operations - Bridge	21,636	20,000	9,000	20,000
19	200	901	693.900	Contractual Services-Bridge	0	1,000	500	1,000
20				Total Bridge & Culvert Repairs	21,636	21,000	9,500	21,000
21								
22								
23	200	901	694.100	Fuel	330,746	470,000	580,000	650,000
24	200	901	694.200	Tires	63,847	80,000	62,000	80,000
25	200	901	694.500	Cutting Edges	9,612	8,000	3,100	6,000
26				Total Equipment Operations	404,205	558,000	645,100	736,000
27								
28								
29	200	901	695.100	Equipment Repair & Maintenance	324,430	475,000	470,000	540,000
30	200	901	695.200	Equipment Rental	42,791	60,000	22,000	40,000
31				Total Equip. Repair & Maint.	367,222	535,000	492,000	580,000
32								
33	200	901	696.010	Route 47 Study Expenditures	39,349	550,000	0	850,000
34	200	901	696.100	Sign Supplies	38,377	47,000	45,000	70,000
35	200	901	696.200	Tools	10,917	10,000	8,200	4,000
36	200	901	696.300	Hwy Garage Utilities	36,777	37,200	34,000	42,450
37	200	901	696.500	Radio Maintenance	7,196	5,000	4,800	8,000
38	200	901	696.600	Miscellaneous General Expense	11,219	9,325	8,900	9,375
39	200	901	696.700	Insurance	150,066	170,000	170,000	170,000
40				Total General Expenses	293,900	828,525	270,900	1,153,825

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2023

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	200	901	697.200	Hot Mix Overlays	2,101,046	2,540,000	2,540,000	2,870,000
2	200	901	697.300	Consultant Fees	4,875	8,000	2,600	15,000
3	200	901	697.400	County Bridge Projects	65,643	175,000	0	240,000
5	200	901	697.600	Federal Bridge Projects	659,442	1,100,000	760,000	1,445,000
6	200	901	697.610	Federal Bridge Consultant Fees	228,026	375,000	375,000	485,000
7	200	901	697.700	Miscellaneous Capital Projects	0	0	0	0
8	200	901	697.910	Franklin County Grant Program	24,250	0	0	0
9				Total Capital Improvements	3,083,283	4,198,000	3,677,600	5,055,000
10								
11	200	901	690.100	Transfer to General Fund	400,798	413,282	413,282	450,548
				Transfer to Transportation Committee				
12	200	901	690.201	Grant Program Fund	0	807,094	1,196,381	355,000
13				Total Transfers	400,798	1,220,376	1,609,663	805,548
14								
15				ROAD & BRIDGE OPERATIONS				
16				TOTAL EXPENDITURES	12,889,341	18,221,858	16,452,136	19,664,024

FRANKLIN COUNTY TRANSPORTATION COMMITTEE FUND

FUND FUNCTIONS

This fund was established in 2022. The purpose of the Franklin County Transportation Committee is to study, analyze, and evaluate the total present and future transportation needs of Franklin County and to allocate available funds to participating entities to address such needs.

TRANSPORTATION COMMITTEE GRANT PROGRAM FUND

				<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>	
1			Fund Balance, January 1	\$0	\$0	\$0	\$265,758	
2								
3			Estimated Revenue	0	500	9,800	1,500	
4								
5			Estimated Expenditures	0	(398,000)	(940,423)	(622,258)	
6								
7			Revenues Over (Under)					
8			Expenditures	0	(397,500)	0	(620,758)	
9								
10			Interfund Transfers In (Out)					
11			Transfers In	0	807,094	1,196,381	355,000	
12			Transfers Out					
13			Net Transfers In (Out)	0	0	0	0	
14								
15			Fund Balance, December 31	\$0	\$409,594	\$265,758	\$0	
16								
17								
18								
19								
20			REVENUE					
21								
22								
23	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
24	201	000	492.100	Interest-Investments	0	500	9,800	1,500
25				Total Misc. Revenue	0	500	9,800	1,500
26								
27	201	000	498.200	Transfer From Road and Bridge Fund	0	807,094	1,196,381	355,000
28				Total Transfers	0	807,094	1,196,381	355,000
29								
30				TRANSPORTATION COMMITTEE GRANT PROGRAM TOTAL REVENUE	0	807,594	1,206,181	356,500
31								
32								
33				EXPENDITURES				
34								
35								
36	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
37	201	201	641.300	Transportation Committee Grant Program Expenses	0	398,000	940,423	622,258
38				Total Services	0	398,000	940,423	622,258
39								
40								
41				TRANSPORTATION COMMITTEE GRANT PROGRAM TOTAL EXPENDITURES	0	398,000	940,423	622,258
42								

ASSESSMENT

DEPARTMENT FUNCTIONS

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. 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 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.

ASSESSMENT FUND

				2021	2022	2022	2023
				Actual	Adopted	Estimated	Adopted
					Budget	By Dept.	Budget
1			Fund Balance, January 1	\$729,400	\$1,167,701	\$1,318,897	\$1,630,642
2							
3			Estimated Revenue	1,564,122	1,005,187	1,247,313	1,249,557
4							
5			Estimated Expenditures	(974,625)	(1,029,339)	(935,568)	(1,062,844)
6							
7			Revenues Over (Under)	589,497	(24,153)	311,745	186,713
8			Expenditures				
9							
10			Interfund Transfers In (Out)				
11			Transfers In	0	0	0	0
12			Transfers Out	0	0	0	0
13			Net Transfers	0	0	0	0
14							
15			Fund Balance, December 31	\$1,318,897	\$1,143,549	\$1,630,642	\$1,817,355
16			Fund Balance Available				
17			For Appropriation	\$1,318,897	\$1,143,549	\$1,630,642	\$1,817,355
18							
19							
20							
21							
22							
23							
24							
25							
26							
27	Fund	Dept.	Account	2021	2022	2022	2023
			No.	Actual	Adopted	Estimated	Adopted
			Description		Budget	By Dept.	Budget
28	300	000	418.100	1,101,134	770,000	1,000,000	1,000,000
29			Taxing Entities Commission on Taxes				
30			Total Taxes	1,101,134	770,000	1,000,000	1,000,000
31	300	000	443.001	263,231	232,187	228,000	243,557
32			State Reimbursement				
33			Total Intergovernmental Revenue	263,231	232,187	228,000	243,557
34	300	000	492.100	1,716	2,000	9,000	5,000
35	300	000	492.300	821	1,000	2,100	1,000
36	300	000	497.100	197,220	0	8,213	0
37			Miscellaneous				
38			Total Miscellaneous Revenue	199,757	3,000	19,313	6,000
39	300	000	498.100	0	0	0	0
40	300	000	498.150	0	0	0	0
41			Transfers From General Revenue				
42			Transfers From Emergency Fund				
43			Total Transfers	0	0	0	0
44			TOTAL ASSESSMENT FUND				
			REVENUE	1,564,122	1,005,187	1,247,313	1,249,557

ASSESSMENT FUND EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	300	204	611.100	Regular Wages	597,186	624,232	560,000	601,952
2	300	204	613.100	FICA	43,598	47,754	42,840	46,049
3	300	204	614.100	Retirement-LAGERS	95,980	96,756	86,800	89,089
4	300	204	617.100	Life Insurance	935	1,037	945	1,017
5	300	204	617.200	Health Insurance	106,312	110,886	104,866	109,000
6	300	204	617.300	Dental Insurance	5,984	6,528	5,883	6,175
7	300	204	617.400	Vision Insurance	1,810	1,946	1,774	1,862
8				Total Personnel Services	851,806	889,139	803,108	855,144
9								
10								
11	300	204	623.100	Telephone	7,241	8,500	8,500	9,000
12	300	204	624.100	Postage & Freight	41,675	42,780	40,000	60,000
13	300	204	626.100	Maintenance & Repairs	4,123	7,100	7,100	10,000
14	300	204	629.100	Other Professional Services	24,916	26,660	26,600	43,000
15	300	204	632.200	Contractual Services	11,342	12,000	12,000	12,000
16	300	204	634.100	Training	1,627	8,500	8,500	10,000
17				Total Services	90,923	105,540	102,700	144,000
18								
19								
20	300	204	651.100	Office Supplies	1,412	2,000	2,000	2,000
21	300	204	651.104	Uncapitalized Equipment	1,462	2,500	800	4,500
22	300	204	652.100	Mileage	6,292	9,600	7,500	18,000
23	300	204	653.100	Books & Publications	5,629	6,000	5,500	6,000
24	300	204	654.100	Memberships	30	600	0	600
25	300	204	655.100	Business Expense	109	600	600	600
26	300	204	656.100	Printing & Binding	16,963	13,360	13,360	32,000
27				Total Supplies & Other	31,896	34,660	29,760	63,700
28								
29								
30								
31	300	204	685.100	Vehicles	0	0	0	0
32	300	204	686.100	Other Equipment	0	0	0	0
33				Total Capital Outlay	0	0	0	0
34								
35								
36				ASSESSOR-REAL ESTATE				
37				TOTAL EXPENDITURES	974,625	1,029,339	935,568	1,062,844

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.

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. During 2018, the Sheriff retired this portion of the 2012 series of certificates of participation debt owed by the County.

**CAPITAL IMPROVEMENTS FUND
SHERIFF'S DEPARTMENT**

				2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1			Fund Balance, January 1	\$421,232	\$423,332	\$423,367	\$75,367
2							
3			Projected Revenues	2,135	2,500	2,000	2,000
4							
5			Estimated Expenditures	0	(420,000)	(350,000)	(70,000)
6							
7			Revenues Over (Under) Expenditures	2,135	(417,500)	(348,000)	(68,000)
8							
9							
10			Interfund Transfers In (Out)				
11			Transfers In	0	0	0	0
12			Transfers Out	0	0	0	0
13			Net Transfers	0	0	0	0
14							
15			Fund Balance, December 31	\$423,367	\$5,832	\$75,367	\$7,367
16							
17							
18			REVENUE				
19							
20							
21				2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
22							
23	400	000	492.100	Interest	2,135	2,000	2,000
24	400	000	492.155	Series 08 Restricted Interest	0	0	0
25			Total Revenue	2,135	2,500	2,000	2,000
26							
27							
28			EXPENDITURES				
29							
30							
31				2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
32	Fund	Dept.	Account No.	Description			
33	400	317	626.100	Maintenance & Repairs	0	0	0
34	400	317	632.200	Contractual Services	0	50,000	20,000
35	400	317	651.104	Uncapitalized Equipment	0	0	0
36			Total Services		0	50,000	20,000
37	400	317	686.100	Other Equipment	0	0	50,000
	400	317	682.100	Buildings	0	420,000	0
			Total Capital Outlay		0	420,000	50,000
38	400	317	671.100	Principal	0	0	0
39	400	317	672.100	Interest	0	0	0
40							
41			Total Debt Service		0	0	0
42							
43							
44			CAPITAL IMPROVEMENTS TOTAL EXPENDITURES	0	420,000	350,000	70,000

CAPITAL PROJECTS 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.

The 2023 budget includes debt service payments of \$611,340 for the 2019B series of certificates of participation.

Interest earned and a transfer from General Fund of \$500,000 is budgeted for 2023

CAPITAL PROJECTS FUND

		2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	Fund Balance, January 1	\$1,496,107	\$890,668	\$890,350	1,360,940
2					
3	Projected Revenues	5,259	5,005	382,116	5,505
4					
5	Operating Expenditures	(611,016)	(613,226)	(611,526)	(613,340)
6					
7	Revenues Over (Under)				
8	Expenditures	(605,757)	(608,221)	(229,410)	(607,835)
9					
10	Interfund Transfers In (Out)				
11	Transfers In	0	700,000	700,000	500,000
12	Transfers Out	0	0	0	0
13	Net Transfers In (Out)				
14					
15	Fund Balance, December 31	\$890,350	\$982,447	\$1,360,940	1,253,105

REVENUE

				2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
21	Account						
22	Fund	Dept.	No.	Description			
23	450	000	492.100	Interest	5,257	5,000	17,500
24	450	000	492.156	Series 08 Restricted Interest	2	5	10
25	450	000	497.100	Miscellaneous	0	0	364,606
26				Total Miscellaneous Revenue	5,259	5,005	382,116
27							
28	450	000	498.100	Transfer From General	0	500,000	500,000
29	450	000	498.665	Transfer From Health Department	0	200,000	200,000
30	450	000	498.800	Transfer From Brush Creek	0	0	0
31				Total Transfers	0	700,000	700,000
32							
33				TOTAL REVENUE	5,259	705,005	1,082,116

EXPENSES

					2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
37	Fund	Dept.	No.	Description				
38	450	320	632.200	Contractual Services	300	2,000	300	2,000
39				Total Services	300	2,000	300	2,000
40								
41								
42	450	320	671.100	Principal	416,400	429,600	429,600	442,800
43	450	320	672.100	Interest	194,316	181,626	181,626	168,540
44				Total Debt Service	610,716	611,226	611,226	611,340
45								
46								
47				TOTAL CAPITAL PROJECTS FUND				
48				EXPENDITURES	611,016	613,226	611,526	613,340

CARES ACT RELIEF FUND

FUND FUNCTIONS

As a result of the COVID-19 pandemic the Federal government has appropriated funding available under section 601(a) of the Social Security Act, as added by section 5001 of the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”). The State of Missouri received \$2,083,701,91 from the Fund and has distributed \$12,197,404 to Franklin County to be utilized for payment of eligible CARES Act expenses. All funds were utilized, as required, by September 1, 2021. There are no expenditures budgeted for 2023.

CARES ACT RELIEF FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$6,699,109	\$0	\$0	\$0
2				
3 Projected Revenues	13,740	0	0	0
4				
5 Operating Expenditures	(6,712,849)	0	0	0
6				
7 Revenues Over (Under)	(6,699,109)			
8 Expenditures		0	0	0
9				
10 Transfers In (Out)	0	0	0	0
11				
12 Fund Balance, December 31	\$0	\$0	\$0	\$0
13				

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
18 475	000	440.475	CARES Act Relief Revenue	0	0	0	0
19 475	000	492.100	Investment Interest	13,740	0	0	0
20							
21							
22			TOTAL				
23			CARES ACT RELIEF REVENUE	13,740	0	0	0
24							

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
29 475	475	641.100	COVID-19 Expenses Incurred by Entities	4,553,155	0	0	0
31 475	475	641.200	Health Dept Expenses	285,745	0	0	0
32 475	475	696.630	CARES Act Relief Expenses	1,873,950	0	0	0
33			Total Services	6,712,849	0	0	0
34							
35			TOTAL CARES ACT RELIEF	6,712,849	0	0	0
36			EXPENDITURES				
37							

COVID-19 ELECTION FUND

FUND FUNCTIONS

The COVID-19 Election Fund is grant funded and was established by the Missouri Secretary of State's office to provide assistance to Local Election Authorities for expenses related to the COVID-19 pandemic, specifically to prevent, prepare for, and respond to coronavirus, domestically or internally for the 2020 Federal election cycle. The funds were to be utilized for expenses incurred after March 28, 2020 and before December 31, 2020. The remaining funds were eligible for transfer to the General Fund. There are no expenditures budgeted for 2023.

COVID-19 ELECTION FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$38,444	\$0	\$0	\$0
2				
3 Projected Revenues	16	0	0	0
4				
5 Operating Expenditures	(38,460)	0	0	0
6				
7 Revenues Over (Under)				
8 Expenditures	(38,444)	0	0	0
9				
10 Transfers In (Out)	0	0	0	0
11				
12 Fund Balance, December 31	\$0	\$0	\$0	\$0
13				
14				

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
18							
19	485	000	440.105	COVID-19 Election Grant Rev.	0	0	0
20	485	000	492.100	Investment Interest	16	0	0
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							

**TOTAL
COVID-19 ELECTION FUND
REVENUE**

16 0 0 0

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
32	485	485	651.100	Office Supplies	0	0	0
33	485	485	651.104	Uncapitalized Equipment	0	0	0
34				Total Services	0	0	0
35	485	485	690.100	Transfer to General Fund	38,460	0	0
42							
43							
44							

**TOTAL
COVID-19 ELECTION FUND
EXPENDITURES**

38,460 0 0 0

AMERICAN RESCUE PLAN ACT FUND

FUND FUNCTIONS

The purpose of the American Rescue Plan Act Fund (ARPA) is to support the immediate pandemic response, bring back jobs, and lay the groundwork for a strong and equitable recovery, the American Rescue Plan Act of 2021 established the Coronavirus State and Local Fiscal Recovery Funds, designed to deliver \$350 billion to state, local, territorial, and Tribal governments to bolster their response to the COVID-19 emergency and its economic impact.

Franklin County was the recipient of American Rescue Plan Act funds. These funds were received in two tranches, May 2021 and May 2022 totaling \$20,194,372. Franklin County has budgeted for ARPA funds to be utilized for restricted and non-restricted expenses. A nine-member committee was formed to review applications received from entities requesting funds that are to be utilized for projects that provide relief to:

- Support urgent COVID-19 response efforts to continue to decrease spread of the virus and bring the pandemic under control;
- Replace lost public sector revenue to strengthen support for vital public services and help retain jobs;
- Support immediate economic stabilization for households and businesses; and,
- Address systemic public health and economic challenges that have contributed to the unequal impact of the pandemic on certain populations.

The American Rescue Plan Act funds are to be obligated by December 31, 2024 and expended by December 31, 2026.

AMERICAN RESCUE PLAN ACT FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$0	\$10,101,009	\$10,094,770	\$19,436,506
2				
3 Projected Revenues	10,128,444	30,000	10,425,319	120,000
4				
5 Operating Expenditures	(33,674)	(4,000,000)	(1,083,583)	(17,803,493)
6				
7 Revenues Over (Under)				
8 Expenditures	10,094,770	(3,970,000)	9,341,736	(17,683,493)
9				
10 Transfers In (Out)	0	0	0	(1,200,000)
11				
12 Fund Balance, December 31	\$10,094,770	\$6,131,009	\$19,436,506	\$553,013
13				

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
19	495	000	440.495 American Rescue Plan Revenue	10,097,186	0	10,097,186	0
20	495	000	492.100 Investment Interest	31,258	30,000	328,133	120,000
21							
22			TOTAL				
23			AMERICAN RESCUE PLAN REVENUE	10,128,444	30,000	10,425,319	120,000
24							

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
30	495	495	696.640 ARPA Expenses - Unrestricted	33,674	1,397,594	163,897	6,023,587
31	495	495	641.400 ARPA Expenses - Restricted Funds	0	0	0	10,097,186
32	495	495	696.641 Public Safety Expenses	0	2,602,406	919,686	1,682,720
33	495	495	690.640 Transfer to County 911	0	0	0	1,200,000
34							
35			Total Services	33,674	4,000,000	1,083,583	19,003,493
36							
37			TOTAL AMERICAN RESCUE PLAN	33,674	4,000,000	1,083,583	19,003,493
38			EXPENDITURES				

ELECTION EQUIPMENT REPLACEMENT FUND

DEPARTMENTAL FUNCTIONS

This fund was established in 2018. The purpose of the fund is to set aside funds to purchase new election equipment and is under control of the County Clerk. Funding for this fund will be generated from rental fees charged to the entities for equipment that is used for elections.

ELECTION EQUIPMENT REPLACEMENT FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$186,475	\$206,274	\$206,459	\$210,459
2				
3 Projected Revenues	19,984	37,000	4,000	17,500
4				
5 Operating Expendiures	(54,375)	(55,000)	0	(55,000)
6				
7 Revenues Over (Under)	(34,391)	(18,000)	4,000	(37,500)
8 Expenditures				
9				
10 Transfers In (Out)				
11				
12 Fund Balance, December 31	\$206,459	\$188,274	\$210,459	\$172,959
13				
14				

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
18 575	000	444.505	Election Equip. Reimb.	0	0	0	0
19 575	000	451.320	Equipment Lease	15,200	36,000	0	16,000
20 575	000	451.330	Election Equip. Fees	3,778	0	0	0
21 575	000	492.100	Investment Interest	1,006	1,000	4,000	1,500
22 575	000	497.100	Miscellaneous	0	0	0	0
23 575	000	498.550	Transfer from HAVA	0	0	0	0
24			TOTAL ELECTION EQUIP REPLACEMENT				
25			FUND REVENUE	19,984	37,000	4,000	17,500
26							
27							

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
32 575	551	626.100	Maintenance and Repairs	0	0	0	0
33 575	551	632.200	Contractual Services	0	0	0	0
34			Total Services	0	0	0	0
35							
36 575	551	651.100	Office Supplies	0	25,000	0	25,000
37 575	551	651.104	Uncapitalized Equipment	0	30,000	0	30,000
38			Total Supplies & Other	0	55,000	0	55,000
39 575	551	687.100	Office Equipment	0	0	0	0
40			Total Capital Outlay	0	0	0	0
41							
42			ELECTION EQUIPMENT				
43			REPLACEMENT FUND				
44			TOTAL EXPENDITURES	0	55,000	0	55,000

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.

LAW ENFORCEMENT TRAINING FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January	\$61,890	\$39,240	\$73,892	\$54,907
2				
3 Projected Revenues	23,432	25,400	13,015	13,900
4				
5 Operating Expenditures	(11,430)	(43,000)	(32,000)	(35,000)
6				
7 Revenues Over (Under) Expenditures	12,002	(17,600)	(18,985)	(21,100)
8				
9				
14				
15 Fund Balance, December 31	\$73,892	\$21,640	\$54,907	\$33,807
16				
17				
22				

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
27	600	444.100	Post Commission Fees	6,003	0	0	0
28	600	455.100	Court Fees	7,543	13,000	6,000	7,500
29	600	455.125	Fees Municipal Court Revenue	9,182	12,000	6,000	6,000
30	600	492.100	Investment Interest	344	400	320	400
31	600	497.100	Miscellaneous Revenue	360	0	695	0
32			Total Revenue	23,432	25,400	13,015	13,900

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	600	750	626.100	Maintenance & Repairs	0	0	0
2	600	750	629.100	Other Professional Services	5,000	5,000	5,000
3	600	750	632.200	Post Commission Expense	0	8,000	2,000
4	600	750	634.100	Training	6,430	30,000	30,000
5			Total Services	11,430	43,000	32,000	35,000
6							
8	600	750	651.104	Uncapitalized Equipment	0	0	0
9	600	750	660.100	Other Supplies	0	0	0
10			Total Supplies & Other	0	0	0	0
12							
13	600	750	686.100	Other Equipment	0	0	0
14			Total Capital Outlay	0	0	0	0
15							
16			LAW ENFORCEMENT TRAINING				
17			TOTAL EXPENDITURES	11,430	43,000	32,000	35,000

FAMILY COURT FUND

DEPARTMENTAL 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 in 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.

FAMILY COURT FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$25,367	\$46,017	\$22,386	\$43,065
2				
3 Projected Revenues	21,602	21,440	20,679	21,540
4				
5 Operating Expenditures	(24,584)	0	0	0
6				
7 Revenues Over (Under)				
8 Expenditures	(2,982)	21,440	20,679	21,540
9				
10 Interfund Transfers In (Out)				
11 Transfers In	-	0	0	0
12 Transfers Out	0	0	0	0
13 Net Transfers In (Out)	-	0		
14				
15 Fund Balance, December 31	\$22,386	\$67,457	\$43,065	\$64,605

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
23	610	000	458.201 Family Court \$30 Surcharge	21,465	21,390	20,679	21,390
24			Total Fees/Services Revenue	21,465	21,390	20,679	21,390
25							
26	610	000	492.100 Interest on Investments	134	50	625	150
27	610	000	497.100 Misc. Revenue	4	50	0	0
28			Total Miscellaneous Revenue	138	50	0	150
29							
30							
31	610	000	498.100 Transfers From General Revenue	0	0	0	0
32			Total Transfers In	0	0	0	0
33							
34			TOTAL REVENUE	21,602	21,440	20,679	21,540

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	610	010	632.200 Contractual Services	0	0	0	0
2			Total Services	0	0	0	0
3							
4							
5			FAMILY COURT				
6			TOTAL EXPENDITURES	0	0	0	0

**FAMILY COURT FUND
JUVENILE MAINTENANCE OF EFFORT**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	610	283	623.100	Telephone	0	0	0	0
2	610	283	624.100	Postage & Freight	0	0	0	0
3	610	283	626.100	Maintenance & Repairs	0	0	0	0
4	610	283	632.200	Contractual Services	24,584	0	0	0
5	610	283	632.201	Maintenance of Effort	0	0	0	0
6	610	283	634.100	Training	0	0	0	0
7				Total Services	<u>24,584</u>	<u>0</u>	<u>0</u>	<u>0</u>
8								
9								
10	610	283	651.100	Office Supplies	0	0	0	0
11	610	283	651.104	Uncapitalized Equipment	0	0	0	0
12	610	283	652.100	Mileage	0	0	0	0
13	610	283	653.100	Books & Publications	0	0	0	0
14	610	283	655.100	Business Expense	0	0	0	0
15				Total Supplies & Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
16								
17								
18	610	283	687.100	Office Equipment	0	0	0	0
19				Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
20								
21								
22				FAMILY COURT-JUVENILE				
23				MAINTENANCE OF EFFORT				
24				TOTAL EXPENDITURES	24,584	0	0	0
25								
26								
27				TOTAL FAMILY COURT				
28				FUND EXPENDITURES	24,584	0	0	0

TREATMENT COURT

DEPARTMENTAL FUNCTIONS

The Treatment Court account was incorporated into the County budget process in 2017. Prior to this, payments from the fund were overseen by the Treatment Court administrator and Treatment Court judge. This change in protocol will result in the Franklin County Treasurer being the custodian of the restricted fund, accounted for separately from the County General Revenue Fund. This transition occurred as a result of a recommendation from the accounting section of the State Court's Administrator's Office.

2022 ACCOMPLISHMENTS

- Added Peer Support Specialist to our team (national best practice)
- Maintained participant numbers in Drug & DWI Court
- Attended in person trainings at both state and national level
- Conducted a CLE informational presentation for the local bar
- Formal evaluation of our program completed

2023 OBJECTIVES

- Maintain and improve the graduation rate and recidivism rate
- Have all team members attend both the State and National Treatment Court conferences in person
- Continue to strive for full capacity in Drug & DWI Court
- Possibly increase numbers in Family Treatment Court & the Co-Occurring dockets

TREATMENT COURT FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$92,056	\$127,241	\$130,110	\$156,681
2				
3 Projected Revenues	58,304	60,520	63,505	62,800
4				
5 Operating Expenditures	(20,250)	(60,520)	(36,934)	(62,380)
6				
7 Revenues Over (Under)	38,054	0	26,571	420
8 Expenditures				
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	\$130,110	\$127,241	\$156,681	\$157,101

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
24	611	000	455.155 Participant Fees Revenue	57,748	60,000	61,805	61,800
25			Total Fees/Services Revenue	57,748	60,000	61,805	61,800
26							
27	611	000	492.100 Investment Interest	556	520	1,700	1,000
28	611	000	497.100 Miscellaneous Revenue	0	0	0	0
29			Total Miscellaneous Revenue	556	520	1,700	1,000
30							
31			TOTAL REVENUE	58,304	60,520	63,505	62,800

EXPENDITURES

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	611	254	632.200	Contractual Services	4,662	20,070	9,000	20,680
2	611	254	633.100	Medical	835	4,300	2,534	4,500
3	611	254	634.100	Training	10,525	27,000	20,000	27,000
4				Total Services	16,022	51,370	31,534	52,180
5								
6	611	254	653.100	Books & Publications	153	300	300	500
7	611	254	656.100	Printing & Binding	89	100	100	250
8	611	254	660.100	Other Supplies	774	1,600	1,500	1,800
9	611	254	661.100	Miscellaneous Other	3,214	6,650	3,500	7,150
10	611	254	661.120	Refunds	0	500	0	500
11				Total Supplies & Other	4,229	9,150	5,400	10,200
12								
13								
14				TREATMENT COURT FUND				
15				TOTAL EXPENDITURES	20,250	60,520	36,934	62,380

FRANKLIN COUNTY LAW ENFORCEMENT RESTITUTION FUND

FUND FUNCTIONS

This budget was created pursuant to Section 50.565 RSMo. It was a newly-created fund for 2016; however, the program was not implemented until 2017. 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.

FRANKLIN COUNTY LAW ENFORCEMENT RESTITUTION FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$21,577	\$41,697	\$53,879	\$64,704
2				
3 Projected Revenues	32,302	15,150	32,825	35,250
4				
5 Operating Expenditures	0	(22,000)	(22,000)	(15,000)
6				
7 Revenues Over (Under)	32,302	(6,850)	10,825	20,250
8 Expenditures				
9				
10 Interfund Transfers In (Out)				
11 Transfers In		0	0	0
12 Transfers Out		0	0	0
13 Net Transfers In (Out)	0	0	0	0
14				
15 Fund Balance, December 31	\$53,879	\$34,847	\$64,704	\$84,954

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
24 615	000	492.100	Investment Interest	172	150	325	250
25 615	000	496.150	Restitution Revenue	32,130	15,000	32,500	35,000
26			Total Revenue	32,302	15,150	32,825	35,250

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
34 615	615	651.104	Uncapitalized Equipment	0	22,000	22,000	15,000
35 615	615	661.100	Miscellaneous Other	0	0	0	0
36			Total Supplies & Other	0	22,000	22,000	15,000
37							
38							
39 615	615	686.100	Other Equipment	0	0	0	0
40			Total Capital Outlay	0	0	0	0
41							
42			FRANKLIN COUNTY LAW				
43			ENFORCEMENT RESTITUTION				
44			TOTAL EXPENDITURES	0	22,000	22,000	15,000

DOJ EQUITABLE SHARING FUND

FUND FUNCTIONS

This budget was created to account for the revenue and expenditures associated with participating in the Asset Forfeiture Program. The Department of Justice and the Department of the Treasury Asset Forfeiture Programs are, first and foremost, law enforcement programs. They remove the tools of crime from criminal organizations, deprive wrongdoers of the proceeds of their crimes, recover property that may be used to compensate victims, and deter crime. The Department of Justice and the Department of the Treasury emphasize these law enforcement purposes to their own law enforcement agencies and all federal, state, local, and tribal partner agencies.

One of the ancillary benefits of asset forfeiture is the potential to share federal forfeiture proceeds with cooperating state and local law enforcement agencies through equitable sharing. The Department of Justice and the Department of the Treasury Equitable Sharing Programs enhance cooperation amongst federal, state, local, and tribal law enforcement by providing valuable additional resources to state and local law enforcement agencies. However, the Program is designed to supplement and enhance, not supplant, appropriated agency resources.

DOJ EQUITABLE SHARING FUND

	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1 Fund Balance, January 1	\$121,094	\$81,638	\$88,972	\$60,372
2				
3 Projected Revenues	1,925	100	400	400
4				
5 Operating Expenditures	(34,047)	(77,000)	(29,000)	(60,500)
6				
7 Revenues Over (Under)				
8 Expenditures	(32,122)	(76,900)	(28,600)	(60,100)
9				
14				
15 Fund Balance, December 31	\$88,972	\$4,738	\$60,372	\$272
16				
18				

REVENUE

	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
21				
22				
23 Fund Dept. Account No. Description				
24 616 000 492.100 Investment Interest	500	100	400	400
25 616 000 496.616 DOJ Equitable Share	1,425	0	0	0
26 Total Revenue	<u>1,925</u>	<u>100</u>	<u>400</u>	<u>400</u>

EXPENDITURES

	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1				
2				
3				
4				
5				
6 Fund Dept. Account No. Description				
6 616 616 626.100 Maintenance & Repairs	10,433	15,000	2,500	13,250
7 616 616 634.100 Training	3,531	10,000	10,000	12,000
8 Total Services	<u>13,963</u>	<u>25,000</u>	<u>12,500</u>	<u>25,250</u>
9				
6 616 616 651.104 Uncapitalized Equipment	16,045	31,000	10,000	7,000
7 616 616 659.100 Uniforms	0	1,000	1,000	15,000
8 616 616 661.100 Miscellaneous Other	4,039	20,000	5,500	13,250
9 Total Supplies & Other	<u>20,084</u>	<u>52,000</u>	<u>16,500</u>	<u>35,250</u>
10				
11				
12 616 616 685.100 Vehicles	0	0	0	0
13 616 616 686.100 Other Equipment	0	0	0	0
14 Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
15				
17 DOJ EQUITABLE SHARING FUND				
18 TOTAL EXPENDITURES	34,047	77,000	29,000	60,500
19				

LAW ENFORCEMENT SALES TAX 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.

INTRODUCTION

Law enforcement is a complicated area, and budgeting demands more than a typical approach. We frequently confront conditions that are unpredictable and unknown, and our financial requirements will reflect those circumstances. The data offered is based on an analysis of anticipated crime patterns, new legislation, innovations, and experiences. This document was created using all of the information available at this point in the calendar year.

The following pages provide a detailed summary of the Franklin County Sheriff's Office's 2023 Budget Request. This report details not just the anticipated equipment, supplies, and financial requirements for the Franklin County Sheriff's Office in the fiscal year 2023, but also the accomplishments in 2022. The following narrative provides a clear and comprehensive picture of the Franklin County Sheriff's Office's financial impact in the coming year.

While we are the Franklin County Sheriff's Office, we serve a community that extends far beyond the boundaries of our county. Many individuals travel to our county for business, recreation, or simply to see our beautiful landscape. The Franklin County Sheriff's Office is grateful to the citizens we serve for their encouragement and support. I'd like to express my gratitude to all elected officials for their aid to our law enforcement community.

Finally, I'd like to thank my team. Their perseverance, ingenuity, and creativity in meeting the requirements of this office and our community is extremely inspirational. We have asked them to take on a large building renovation, civil disturbance, and a pandemic in the previous several years, all while there is an increased need for their security and services. My team has risen to the occasion, adapting and altering operations to better fulfill the requirements of our community and county.

1. OUTSTANDING PERFORMANCE

Our deputies are the gold standard. Their achievement is not by chance. Their perseverance, willingness to learn and train, study and sacrifice, and real compassion for their fellow man exemplify what it means to have integrity, experience, and a commitment to Franklin County residents. We rejoice when others notice and recognize the dedication our staff demonstrate every day.

- Employees who have served the inhabitants of Franklin County for more than 20 years have been awarded a Medal of Merit. In January twenty-six (26) deputies received the Medal of Merit for their dedication, commitment, and service to our community.
- The Franklin County Deputy Sheriff's Association presented the Franklin County Sheriff's Office Cold Case Division with a "Outstanding Service Award." This unit is comprised of former law enforcement officers who give hundreds of hours each year to investigate unsolved homicides or missing individuals. They continue to seek answers and justice for victims and their families in order to speak for those who are unable to speak for themselves. Charges were filed in two separate homicides because of their unwavering efforts.
- Six (6) deputies received the Crisis Intervention Team (CIT) Officer Award of Excellence for situations in which they were involved during the calendar years 2020 and 2021.
- Each year, the CIT Council honors one CIT Officer with the Lieutenant Mike Schatz Award. This is a lifetime achievement award for a CIT Officer's service to the program and community advocacy for mental health. Captain David Boehm was given the award.
- Detective Matt Corbett was honored by the Children's Advocacy Center of Eastern Missouri with the Kathy Carr victim advocate award for his efforts and dedication in crimes against children.
- Captain Dave Boehm was named Jail Administrator of the Year by the Missouri Sheriffs' Association. Throughout his career, he has offered steadiness to an ever-changing environment. Capt. Boehm has been a member of the Missouri Jail Standards and the Jail Administrator Committee since its inception. He was president of the Missouri Deputy Sheriffs Association. All of these he has served with enthusiasm and commitment, demonstrating his work ethic.
- The Missouri Sheriff's Association presented the "Citizens of the Year" award to the Franklin County Cold Case Investigations Unit.

2. PUBLIC RELATIONS & COMMUNITY OUTREACH

Public Relations & Community Outreach

Law enforcement personnel are unlikely to encounter citizens when things are going well in their lives; we are required but not always welcomed. Whatever the cause for the interaction, we make every attempt to maintain a positive impact on the inhabitants of Franklin County. This reflects not only our office but also other county offices.

We participate in a number of programs to keep citizens informed and to invest in our community. These programs include "Open Doors" events at local schools, our Citizens Law Enforcement Academy, the D.A.R.E. program, the Youth Intervention Program, and others.

In the community, we currently have a very active social media outreach, website, and public relations presence. The success of these programs fosters closer relationships with our community's youngsters and opens the door to opportunities that can have a direct positive impact on their life. Furthermore, the goodwill generated by our activities benefits the county, and we intend to continue our efforts in the future year.

Our office is dedicated to teaching our communities the value of situational awareness, theft prevention, and personal safety. This will aid in the reduction of criminal activity, crime fear, and victimization in certain locations. We will continue to use community policing tactics, give public training, and engage citizens around the county through social media. At-risk kids will receive special attention, with initiatives focusing on drug and crime prevention.

School Safety

The sheriff's office is dedicated to the safety of Franklin County's students by appointing a School Safety Officer. This job serves as a liaison between the several county school districts and the sheriff's office. During the COVID-19 epidemic, the School Safety Officer played an important role in planning and implementing school measures to ensure the safety of pupils returning to school. The fact is that we cannot foretell where or when a mass incident will occur, so we must be prepared.

The Franklin County Sheriff's Office, in collaboration with local first responders, conducted active shooter training at Union High School at the end of June. This collaborative training operation was conducted by law enforcement, fire, EMS, FC 911, and emergency management in order to be better prepared in the case of an active shooter/killer. The training was attended by hundreds of first responders and civilian volunteers.

Additionally, we have boosted our deputies' presence in county schools to do safety assessments, and we have worked with the Union R-11 School District to employ a full-time deputy as a School Resource Officer at Beaufort Elementary School. The Lonedell School

recently added a full-time deputy as a School Resource Officer, and we are hopeful that other schools will follow suit to protect our children's safety. This initiative, in conjunction with our Open Doors programs, gives our youngest people the opportunity to learn more about their law enforcement officers and interact positively with them.

The success of these programs will build better relationships with our community youth and open a door that could have a direct impact on their lives. In addition, the good will generated from these efforts is an asset to the county and so we plan to continue our efforts in the coming year.

Canine Program

K9 Rollo, a Belgian Malinois, and K9 Dino, a Belgian Malinois/German Shepard mix, joined the Canine Program in 2019. In 2020, we expanded even more with the addition of a bloodhound named Copper. Copper has been trained to conduct scent-specific searches.

K9 Kilo, a Dutch Shepard/Belgian Malinois mix generously supplied to our office by PawStoppers Inc., joined us in mid-2022.

K-9 units have proven to be helpful in the fight against illegal substances in our county, as well as in the recovery of property and wanted/missing persons. We will be able to add two more K9s in the next years thanks to the American Rescue money.

These dogs are incredible assets not only in the search for narcotics, arrest, and location of individuals, but also as department ambassadors at community events.

3. INTERNET CRIMES AGAINST CHILDREN

Proposition P enabled our agency to hire a full-time detective specializing in internet crimes against children and child exploitation. Today's electronic devices — game consoles, tablets, computers, and cellphones — can connect to the internet and be used to prey on vulnerable youngsters. Our office is dedicated to ensuring the safety of our youth so that they do not become victims of an internet predator.

Our office now has three detectives fully committed to internet crimes against children. There is a never-ending caseload for these detectives as technology changes and new applications are developed. These investigations often take months to complete, as the internet knows no bounds. To help with the additional costs of these extensive investigations, our office benefits from grants used to reimburse overtime, servers, and computer software from Missouri Internet Crimes against Children, Missouri Department of Public Safety, and a Grant from the Federal Bureau of Investigation.

Our office also combats digital crimes against children by organizing the "Social Media and Your Child" program at local schools. This campaign aims to educate parents and teenagers about popular phone apps used in child exploitation. This well-attended open discussion promotes honest conversation between detectives, parents, and kids about the very real threats of child exploitation.

4. OFFICER WELL BEING & PEER SUPPORT

Officer Well Being

Law enforcement personnel must be in good physical and mental health if they are to be effective in protecting our community from crime and violence. Strong community ties are only one of several factors that keep first responders' safe while on the job. The Sheriff's Office Officer Wellness Program was introduced in 2020 and is still an effective tool for both our organization and neighborhood first responders. The program gives deputies the tools needed to help with navigating toxic environments.

2022 is the first year we instituted mandatory annual wellness check-ins with a certified counselor. This program, which was initially for detectives whose primary areas of investigation involve child sex crimes and child exploitation, illustrates how to deal with navigating toxic circumstances and is now open to all employees.

Peer Support Team

The Officer Wellness Program has grown to include a peer support group. The Peer Support Team is available to all employees with a focus on stress associated with being a first responder. This group fosters a safe and understanding environment for deputies and other first responders to debrief after critical incidents.

The Peer Support Team has been active within the first responder community this year and we have been able to add three additional peers to the team. Our office hosted Peer Support Training for first responders from area municipal and neighboring agencies. From this effort, we have started collaborating with trained peers from local agencies to assist as resources for the betterment of Franklin County first responders.

Crisis Intervention Team

We were able to train three new deputies in Crisis Intervention Team certification in the spring of 2022 and are projected to have an additional seven to ten deputies certified in the fall. This is a continued effort to give education and training provided through Franklin County Crisis Intervention Team Council on handling people with mental health concerns and de-escalation. As mentioned in the "Outstanding Performance" section of this message, seven of our deputies were recognized for their excellent field approach to persons suffering from a crisis.

5. PERSONNEL & EMPLOYEE RETENTION

Employee Retention

As the Commission is aware, maintaining staffing levels over the last five years has been a priority. Across the country, law enforcement organizations are having trouble finding and keeping enough skilled workers. Agencies have seen a rise in worker turnover, which is exacerbated by the retirement of long-tenured senior officers. The average number of years of experience for deputies will decline dramatically since it will be difficult to find enough experienced deputies to replace them. As a result, productivity declines and service quality declines with time. Several "seasoned" deputies from our office retired throughout the 2022 calendar year, and more will become eligible for retirement in the following months. As mentioned above 26 deputies have been with this office for over 20 years.

In addition, maintaining competent law enforcement officers in any role requires a compensation basis that is competitive. We have found it can take up to two years and \$200,000 in salary and benefits to hire and train a deputy from scratch to "self-sufficiency." In addition to neighboring county sheriff's offices and agencies in the St. Louis County region, Franklin County competes with neighborhood law enforcement organizations inside our own county. This problem extends to civilian detention officers as well, who are subjected to stringent background checks before being hired by our office. Because only law enforcement is granted the amount of access to sensitive material, we must set rigorous criteria when interviewing prospective employees.

Because of these things, a focused effort on recruitment was and is needed to meet the challenges of the staffing vacancies we have encountered this year. These vacancies have placed extra strain on all levels of our personnel. Along with the extra efforts from our personnel, implementing new ideas from our staff has allowed us to streamline our hiring cycle to make it as efficient as possible without sacrificing the integrity of the process nor the quality of our employee selections.

Additional Personnel

A dedicated maintenance specialist was required for the Detention Center expansion. The Sheriff's Office recruited a Facilities Director in early 2021. He has successfully managed basic building maintenance, grounds, pipe and duct systems, and HVAC systems. His expertise and knowledge are a valuable asset that saves the county money. Although we have modernized some of the HVAC equipment, certain areas of the existing older equipment continue to produce problems, necessitating the hiring of an additional maintenance employee to assist the Facilities Director with building and grounds maintenance.

Furthermore, since the facility's size has doubled, the janitorial services required have increased. We hired a part-time custodian to help our full-time custodian in early 2022. While they are efficient, the building is too large for 1.5 people. We will promote the part-time employee to full-time position in the 2023 budget.

Civilian Detention Officers

Due to the loss of seasoned employees to other agencies, and lack of applicants for our detention center who possess a Class-A Peace Officer Standards & Training (POST) licensing, our office has begun to employ Civilian Detention Officers.

Civilian Detention Officers fill a critical shortage of skilled workers in our facilities. While a civilian cannot do certain responsibilities, their contribution to the health, safety, and well-being of our detainees is immeasurable.

Because we want Commissioned Deputies in every element of our institution, we have a new chance to assist Civilian Detention Officers who want to get their POST Class-A Peace Officer license. Every year, we sponsor a limited number of academy students. These cadets will be hired as Civilian Detention Officers while enrolled in the Missouri Sheriff's Academy, which will be held in the Franklin County Sheriff's Office. Following graduation, these cadets will be hired as Franklin County Deputy Sheriffs.

I am pleased with the proposed budget, which strikes a balance between the long-term needs of our personnel, the detention center, our detainees, and the county. I am especially pleased that his budget includes funds to sustain staffing and service, as well as to aggressively address employee retention and recruitment.

6. FINANCIAL SAVINGS

The budget highlights our goal of reaching the maximum degree of employee growth and fiscal responsibility by being proactive and productive, exhibiting strong leadership at all levels, fostering inventive problem-solving, and responding to the changing needs of our community.

We discovered that the costs of products and services have dramatically increased as a result of the COVID-19 epidemic. Our purchasing agent works tirelessly to identify and compare suppliers, commodities, and services in order to obtain the greatest product for our needs while keeping the highest level of financial integrity.

Sales tax is one of our greatest single general revenue sources, and it is the only one that fluctuates significantly with the local economy. Our goal is to always be good stewards and to fortify the trust our community has instilled in us. We are actively seeking other financing sources in order to maintain the level of service that our community deserves and has grown to expect.

Grants

Grants have been critical in advancing efforts involving both public and officer safety. These awards are the result of a collaborative effort between our employees and other agencies, and they need a significant amount of energy to manage. As you may have noticed, our office is very aggressive when it comes to grant applications, especially when it comes to making our community safer.

Our agency has received two grants for Internet Crimes Against Children, as well as a \$56,000 State Cyber Crimes Grant. This award enabled our agency to hire a new detective who is part of the Franklin County Cyber Crime Task Force. This is a multi-jurisdictional task force tasked with combating online child exploitation in its service region through both proactive and reactive tactics. As technology evolves and new applications are developed, these investigators face an ever-increasing caseload. Because the internet knows no limitations, these investigations can take months to complete.

We will have numerous ballistic vests that will expire in 2022, as well as a greater number of vests that will expire in 2023. Our office will apply for grants to help cover the price of replacing this critical and lifesaving equipment.

Reallocation of Space

With the completion of the Sheriff's Office remodel, the Narcotics Division was able to relocate its activities to our campus. The county will save almost \$27,000 in rental fees, utilities, and operations expenditures as a result of this. With the money saved, the Unit was able to buy much-needed equipment like cameras and laptops, which were all grant-reimbursable.

Federal Inmates

With the additional bed space in our new detention facility, the US Marshal Service approached our office, requesting that we house federal inmates. Individuals arrested or detained for violating federal statutes must have their initial hearing before a magistrate or court. The Marshal Service relies on state and local governments to provide federal detainees with space and services. These are pre-trial detainees, and a deal with the Marshal Service will offer an additional revenue source to our facility.

Inmate Billing

According to RSMO 221.070, a person who is convicted of a crime is liable for the costs of detention. Lt. Grindstaff was able to construct a program to track, bill, and receive payments for outstanding board invoices by utilizing existing department software. Our office was able to collect nearly \$22,000 from January 2022 to August 1st.

COVID, Cares Funds, & American Rescue

Our office is relentless in its pursuit of financing sources for our department's operations. We were able to use Coronavirus Aid, Relief, and Economic Security Act (CARES) money during the COVID-19 epidemic to acquire additional cleaning and janitorial supplies, a security desk in the Historic Court House, Personal Protective Equipment, and other items. We have maintained ties with vendors while navigating the best purchasing methods in order to remain good stewards of taxpayer funds.

This trend is expected to continue as we look to American Rescue Funds allocated to our area. In the following years, those monies will be used to purchase equipment, additional K9s, a specialized firing range, in-car and body camera systems, and forensics analysis software.

7. BUDGET ESSENTIALS AND OBJECTIVES

Budget Essentials

- Costs of goods and services have increased substantially over the past couple of years. Our budget reflects this specifically in the areas of utilities, ammunition, fuel, and vehicles.
- Our agency will be purchasing new department issued firearms, sighting systems, and holsters. The bulk of this purchase will be made from the Inmate Security fund (625) for our detention deputies and the Civil Fees fund (636). This is made possible, in part, due to a transfer from the Revolving (635) fund to the Civil fund.
- While we are projecting to generate approximately \$1.1M in revenues from Federal Inmates our Food Services and Medical expenditures have risen to account for the additional inmates.
- Supplies are limited. Our office has had to submit purchase orders for ammunition and vehicles more than a year in advance. For example, in 2023, we plan to spend just under \$470,000 on vehicle purchases. We have reserved and have an outstanding purchase order for vehicles that will not be delivered until 2023. In both 2022 and 2023, we must encumber and budget approximately \$1.267 million for those automobiles. When the bank opens in 2023, we will also need to purchase vehicles that we will most likely not be able to take possession of until 2024 or 2025. This results in a false and exaggerated estimations for our budget. We are aware that we will be unable to take ownership of the requested things, but in order to secure the purchase, we must encumber the monies, rendering them useless for other purposes.
- In order to keep up with other agencies and avoid losing seasoned deputies, we must be competitive in compensation and benefits. As our department grows, we will experience more transitions. We continue to keep our pledge to the community to increase services and retain staff, and our budget reflects vacancies, replacement, and long-term employee compensation. You will notice that we have provided the cost difference for only increasing employees who have reached pay milestones, a 3% COLA, and a 6% COLA option for your consideration in this budget.

8. CONCLUSION

The sheriff's office is thrilled to be working with the commission once again to improve community relations with Franklin County residents, and we much appreciate the assistance of the commission, treasurer, auditor, and other elected officials and department heads in supporting us achieve our goals. The budget planning and adoption process involves practically every employee in our office. I want to congratulate my team for their willingness to submit conservative budget recommendations and find alternate ways to satisfy our citizens' and communities' needs and objectives.

We are excited to meet with you to discuss our budget request for 2023.

LAW ENFORCEMENT SALES TAX FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
Fund Balance, January 1	\$3,889,510	\$3,172,506	\$4,948,019	\$3,741,534
Projected Revenues	10,001,459	9,126,896	9,321,144	10,746,723
Operating Expenditures	(14,152,870)	(17,415,404)	(16,534,511)	(20,246,493)
Revenues Over (Under) Expenditures	(4,151,411)	(8,288,508)	(7,213,367)	(9,499,770)
Other Financing Sources(Uses)				
Sale of Capital Assets	137,365	60,000	8,500	15,000
Issue of Capital Lease				
Transfers In	5,172,555	5,769,515	5,998,382	5,902,656
Transfers Out	(100,000)	0	0	0
Total Other Financing Sources (Uses)	5,209,920	5,829,515	6,006,882	5,917,656
Fund Balance, December 31	\$4,948,019	\$713,512	\$3,741,534	\$159,420
Appropriated Regular Operations				\$ 20,246,493
Appropriated Fund Balance				159,420
Total Appropriations				\$20,405,913

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
620	000	411.310	Contra Washington TIF 1	(13,221)	0	(15,088)	0
620	000	411.311	Contra Washington TIF 2	(5,297)	0	(6,673)	0
620	000	411.312	Contra Washington TIF 3	0	0	0	0
620	000	417.150	Law Enforcement Sales Tax	7,785,715	6,913,000	7,500,000	7,100,000
			Total Tax Revenue	7,767,197	6,913,000	7,478,239	7,100,000
620	000	441.042	DWI Traffic Unit Grant/TSU	125,799	156,186	156,000	338,500
620	000	441.045	Byrne Grant Narc Unit	125,581	143,782	143,782	143,783
620	000	441.046	DWI Enforcement Revenue	23,616	35,000	35,000	35,000
620	000	441.047	Youth Alcohol Grant	5,963	9,000	2,500	8,500
620	000	441.049	Speed Enf. Grant (HMV OT)	24,891	44,133	27,000	44,650
620	000	441.052	HIDTA Grant	94,810	137,500	137,500	660,296
620	000	441.053	Impaired Driving Enf Grant	15,694	0	0	0
620	000	441.054	In Car Computer Grant	594	0	0	0
620	000	441.055	Bullet Proof Vest Grant	0	10,000	13,500	41,500
620	000	441.057	Miscellaneous Enforcements	19,083	18,500	12,000	18,500
620	000	441.058	Misc. Federal Grants	0	0	0	0
			Total Federal Grants	436,031	554,101	527,282	1,290,729

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2023

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
3	620	000	441.299	MOICAC Revenue	0	5,000	0	5,000
4	620	000	441.300	Computer Crime OT	2,640	19,500	7,500	19,181
5	620	000	441.301	Enforcement OT Reimbursement	5,000	7,500	7,460	7,500
7	620	000	441.303	Task Force Officer OT Revenue	18,394	17,500	19,372	19,372
8				Total Federal Reimbursement	<u>26,034</u>	<u>49,500</u>	<u>34,332</u>	<u>51,053</u>
9								
10	620	000	443.356	State Narcotics Grant	0	0	0	0
11	620	000	443.359	Asset Forefieture Revenue	0	0	0	0
	620	000	443.700	State Cyber Crimes Grant	6,440	51,491	51,491	51,141
12				Total State Grants	<u>6,440</u>	<u>51,491</u>	<u>51,491</u>	<u>51,141</u>
13								
14	620	000	444.998	MODOT Workzone	7,244	0	16,081	40,000
15				Total State Reimbursement	<u>7,244</u>	<u>0</u>	<u>16,081</u>	<u>40,000</u>
16								
17	620	000	463.300	Sheriff Fees	51,044	50,000	52,500	60,000
18	620	000	463.302	Prisoner Transport Fees	62,543	30,000	60,000	95,000
19	620	000	463.305	LESTF Muni. Ct. Fees Revenue	45,910	35,000	35,000	40,000
20	620	000	463.320	Sheriff SSA Inc. Payments	6,600	10,000	6,800	6,800
21	620	000	463.355	School Resource Officer Reimb.	113,517	84,030	132,500	160,000
22	620	000	463.500	Sheriff SB 869 Fees	17,625	25,000	20,000	20,000
	620	000	464.300	Prisoner Per Diem - Federal	0	711,750	140,000	1,100,000
23	620	000	465.300	Prisoner Per Diem Other	503,537	500,000	550,000	550,000
24	620	000	465.310	Inmate Medical	16,742	15,000	32,000	45,000
25	620	000	465.350	Prisoner Phone Call Commission	77,610	45,500	80,000	80,000
26				Total Charges For Services	<u>895,129</u>	<u>1,506,280</u>	<u>1,108,800</u>	<u>2,156,800</u>
27								
28	620	000	491.150	Interest - Sales Tax	0	0	0	0
29	620	000	492.100	Interest-Investments	16,441	15,000	20,000	20,000
30	620	000	493.050	Insurance Reimbursement	121,624	23,524	28,000	15,000
32	620	000	494.060	Law Enf. Blk Gr. (LLEBG)	0	10,000	0	10,000
33	620	000	496.100	Sale of Asset	137,365	60,000	8,500	15,000
34	620	000	497.100	Miscellaneous Revenue	742,493	4,000	48,000	12,000
35				Total Other Revenue	<u>1,017,923</u>	<u>112,524</u>	<u>104,500</u>	<u>72,000</u>
36								
37	620	000	498.000	Proceeds From Capital Lease	0	0	0	0
38	620	000	498.100	Transfers From General Fund	3,000,173	3,729,763	3,729,763	3,729,763
39	620	000	498.621	Transfer From Prop. P Compensation Fund	1,862,569	1,717,645	1,946,512	1,763,597
40	620	000	498.622	Transfer From Prop P Law Enf. & Emergency Dispatch Fund	309,813	322,107	322,107	409,296
41	620	000	498.635	Transfer From Sheriff Revolving	0	0	0	0
42	620	000	498.685	Transfer From Municipal Court	0	0	0	0
43				Total Other Financing Sources	<u>5,172,555</u>	<u>5,769,515</u>	<u>5,998,382</u>	<u>5,902,656</u>
44								
45				TOTAL LAW ENFORCEMENT REVENUE	15,328,553	14,956,411	15,319,107	16,664,379
46								
47								
48								

**LAW ENFORCEMENT
GRANT EXPENDITURES**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	620	020	611.100	Regular Wages	106,077	97,522	97,522	100,081
2	620	020	611.200	Overtime	478	3,000	3,000	3,000
3	620	020	612.100	Part-Time Wages	0	0	0	0
4	620	020	613.100	FICA	8,675	10,775	10,775	7,886
5	620	020	614.100	Retirement-LAGERS	22,849	20,242	20,242	18,348
6	620	020	617.100	Life Insurance	125	140	140	140
7	620	020	617.200	Health Insurance	16,440	17,000	9,000	13,228
8	620	020	617.300	Dental Insurance	778	850	850	850
9	620	020	617.400	Vision Insurance	235	250	250	250
10				Total Personnel Services	155,658	149,779	141,779	143,783
11								
12								
13	620	020	623.100	Telephone	11,775	12,000	12,000	17,000
14	620	020	625.100	Rent & Leases	15,000	0	0	0
15	620	020	626.100	Maintenance & Repairs	0	0	0	0
16	620	020	630.100	Utilities	0	0	0	0
17	620	020	632.200	Contractual Services	6,819	21,800	18,500	291,433
18	620	020	634.100	Training/Travel	4,558	14,000	14,000	31,000
19				Total Services	38,151	47,800	44,500	339,433
20								
21								
22	620	020	651.104	Uncapitalized Equipment	0	30,000	30,000	6,500
23	620	020	657.100	Fuel	10,399	27,500	27,500	20,000
24	620	020	659.100	Uniforms	0	1,000	0	0
25	620	020	661.100	Miscellaneous Other	0	15,000	15,000	45,500
26				Total Supplies & Other	10,399	73,500	72,500	72,000
27								
28								
29	620	020	685.100	Vehicles	0	17,200	0	126,000
30	620	020	686.100	Other Equipment	0	0	0	115,859
31				Total Capital Outlay	0	17,200	0	241,859
32								
33								
34				LAW ENFORCEMENT GRANT				
35				TOTAL EXPENDITURES	204,208	288,279	258,779	797,075

**LAW ENFORCEMENT
SHERIFF EXPENDITURES**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	620	385	611.100	Regular Wages	5,489,146	6,040,086	6,040,086	6,500,000
2	620	385	611.200	Overtime Wages	76,018	210,479	150,000	233,522
3	620	385	612.100	Part Time Wages	41,103	56,279	56,279	73,000
4	620	385	613.100	FICA	419,195	504,984	507,984	554,637
5	620	385	614.100	Retirement-LAGERS	1,066,316	1,223,881	1,223,881	1,277,534
6	620	385	615.100	Unemployment	0	15,000	3,500	15,000
7	620	385	616.100	Workman's Compensation	164,178	293,550	140,190	293,550
8	620	385	617.100	Life Insurance	6,040	6,386	6,386	7,160
9	620	385	617.200	Health Insurance	835,017	1,155,193	1,155,193	1,155,193
10	620	385	617.201	Health Insurance Contingency	13,807	127,205	127,205	150,000
11	620	385	617.300	Dental Insurance	37,412	40,170	40,170	44,580
12	620	385	617.400	Vision Insurance	11,410	13,390	13,390	13,446
	620	385	618.150	Retention Compensation	394,151	294,250	294,250	330,729
13				Total Personnel Services	8,553,795	9,980,853	9,758,514	10,648,351
14								
15								
16	620	385	623.100	Telephone	56,147	60,000	60,000	85,000
17	620	385	624.100	Postage & Freight	3,361	4,000	3,700	6,000
18	620	385	625.100	Rent & Leases	0	3,000	0	3,000
19	620	385	626.100	Maintenance & Repairs	116,204	150,000	150,000	175,000
24	620	385	627.100	Insurance	281,155	305,800	305,000	373,800
25	620	385	628.100	Bonds	99	1,000	200	1,000
26	620	385	629.100	Other Professional Services	10,690	34,700	34,700	48,000
27	620	385	630.100	Utilities	155,025	180,000	140,000	180,000
28	620	385	632.200	Contractual Services	144,484	221,985	182,000	262,446
29	620	385	634.100	Training	34,679	40,000	40,000	78,577
30				Total Services	801,843	1,000,485	915,600	1,212,823

**LAW ENFORCEMENT
SHERIFF EXPENDITURES**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	620	385	651.100	Office Supplies	12,991	18,000	18,000	18,000
2	620	385	651.102	Ammunition	31,080	88,000	83,000	93,000
3	620	385	651.103	Software	12,697	19,935	13,000	19,130
4	620	385	651.104	Uncapitalized Equipment	78,859	170,000	170,000	226,499
5	620	385	653.100	Books & Publications	656	3,500	3,000	5,500
6	620	385	654.100	Memberships	7,575	8,310	8,500	9,000
7	620	385	656.100	Printing & Binding	1,017	4,000	4,000	7,500
8	620	385	657.100	Fuel	238,987	350,000	350,000	360,000
9	620	385	659.100	Uniforms	40,307	60,000	50,000	65,000
10	620	385	660.100	Other Supplies	32,132	41,150	30,000	34,500
11	620	385	661.100	Misc. Other	2,619	15,000	9,000	15,000
12				Total Supplies & Other	458,920	777,895	738,500	853,129
13								
14								
15	620	385	685.100	Vehicles	434,419	448,000	447,564	1,267,705
16	620	385	686.100	Other Equipment	24,750	30,000	14,000	55,000
17	620	385	687.100	Office Equipment	0	0	0	
18				Total Capital Outlay	459,169	478,000	461,564	1,322,705
19								
20	620	385	690.100	Transfer To General Fund	100,000	0	0	0
21	620	385	690.600	Transfers To Law				
22				Enforcement Training	0	0	0	0
23				Total Transfers Out	100,000	0	0	0
24								
25				LAW ENFORCEMENT SHERIFF				
26				TOTAL EXPENDITURES	10,373,727	12,237,233	11,874,178	14,037,008

**LAW ENFORCEMENT
JAIL & PENAL EXPENDITURES**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	620	390	611.100	Regular Wages	1,968,712	2,465,000	2,282,000	2,725,000
2	620	390	611.200	Overtime Wages	34,293	75,900	50,000	50,000
3	620	390	612.100	Part-Time Wages	61,450	82,400	73,000	72,500
4	620	390	613.100	FICA	161,241	206,000	183,983	217,834
5	620	390	614.100	Retirement-LAGERS	364,844	487,303	436,084	493,950
6	620	390	615.100	Unemployment	0	3,150	1,500	5,000
7	620	390	616.100	Workman's Compensation	67,335	94,500	58,471	76,883
8	620	390	617.100	Life Insurance	2,154	2,585	2,585	3,159
9	620	390	617.200	Health Insurance	299,025	336,972	336,972	360,585
10	620	390	617.300	Dental Insurance	13,381	16,097	16,097	19,231
11	620	390	617.400	Vision Insurance	4,056	4,855	4,855	2,369
12				Total Personnel Services	2,976,491	3,774,762	3,445,547	4,026,510
13								
14	620	390	624.100	Postage & Freight	0	0	0	5,000
15	620	390	626.100	Maintenance & Repairs	1,763	3,000	831	0
19	620	390	626.104	Maint. & Repairs-Bldg/Grounds	46,081	103,000	75,000	103,500
20	620	390	627.100	Insurance	46,741	78,500	42,076	78,500
21	620	390	629.100	Other Professional Services	47,357	110,000	100,000	110,000
22	620	390	632.200	Contractual Services	337,197	469,500	430,000	517,550
23	620	390	633.100	Medical	184,066	291,000	257,000	419,850
24				Total Services	663,205	1,055,000	904,907	1,234,400
25								
26								
27	620	390	651.100	Office Supplies	1,487	2,500	2,500	5,000
28	620	390	651.104	Uncapitalized Equipment	2,398	5,000	5,000	16,000
29	620	390	653.100	Books & Publications	104	600	100	500
30	620	390	658.100	Janitor Supplies	26,234	40,000	36,000	45,000
31	620	390	660.100	Other Supplies	5,016	12,000	7,500	35,000
32				Total Supplies & Other	35,240	60,100	51,100	101,500
33								
34	620	390	686.100	Other Equipment	0	0	0	50,000
35				Total Capital Outlay	0	0	0	50,000
36								
37								
38				JAIL AND PENAL				
39				TOTAL EXPENDITURES	3,674,935	4,889,862	4,401,554	5,412,410

**LAW ENFORCEMENT SALES TAX FUND
FUND BALANCE APPROPRIATIONS**

<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1 620	142	632.200	Contractual Services	0	713,512	0	159,420

PROPOSITION P FUNDS

FUND FUNCTIONS

On April 3, 2018, the citizens of Franklin County passed as sales tax initiative of ½ of 1%. The purpose of this sales tax is to provide funds for law enforcement and emergency dispatch services, including but not limited to (1) the acquisition, construction, reconstruction, improvement, maintenance, operating and equipping of a jail, dispatching center and law enforcement facilities and (2) compensation for law enforcement officers, which shall include commissioned officers of the Franklin County Sheriff's Office and commissioned officers of the municipal police departments within Franklin County.

PROP P - LAW ENFORCEMENT COMPENSATION FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$869,919	\$0	\$1,007,514	\$1,012,043
2				
3 Projected Revenues	3,884,860	3,457,500	3,754,529	3,551,200
4				
5 Estimated Expenditures	(1,853,572)	(1,709,746)	(1,854,925)	(1,756,589)
6				
7 Revenues Over (Under)				
8 Expenditures	2,031,288	1,747,754	1,899,604	1,794,611
9				
10 Interfund Transfers In (Out)	(1,893,693)	(1,747,754)	(1,895,075)	(1,794,611)
11				
12 Fund Balance, December 31	\$1,007,514	\$0	\$1,012,043	\$1,012,043

REVENUE

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
20				
21 Fund				
22 Dept.				
23 Account No.				
24 Description				
22 621 000 417.100 Prop P Law Enf. Comp. Sales Tax	3,883,918	3,456,500	3,750,000	3,550,000
23 621 000 491.150 Interest - Sales Tax	0	0	0	0
24 621 000 492.100 Interest - Investment	942	1,000	4,529	1,200
25	<u>3,884,860</u>	<u>3,457,500</u>	<u>3,754,529</u>	<u>3,551,200</u>
26				
27 TOTAL PROPOSITION P - LAW				
28 ENFORCEMENT COMPENSATION				
29 FUND REVENUE	3,884,860	3,457,500	3,754,529	3,551,200

PROPOSITION P - LAW ENFORCEMENT COMPENSATION

				2021	2022	2022	2023
Fund	Dept.	Account No.	Description	Actual	Adopted Budget	Estimated By Dept.	Adopted Budget
1	621	621	642.200 Berger PD Compensation	16,048	14,803	16,060	15,209
2	621	621	642.201 Gerald PD Compensation	64,193	59,212	64,240	60,834
3	621	621	642.202 New Haven PD Compensation	112,338	103,621	112,420	106,460
4	621	621	642.203 Pacific PD Compensation	296,892	273,855	297,109	281,358
5	621	621	642.204 St. Clair PD Compensation	224,675	207,242	224,839	212,920
6	621	621	642.205 Sullivan PD Compensation	288,868	266,454	289,079	273,754
7	621	621	642.206 Union PD Compensation	401,206	370,075	401,499	380,214
8	621	621	642.207 Washington PD Compensation	449,351	414,484	449,679	425,840
9			Total Services	1,853,572	1,709,746	1,854,925	1,756,589
10							
11	621	621	690.620 Transfer To Franklin County				
12			Law Enforcement For				
13			Compensation	1,869,444	1,717,645	1,862,955	1,764,194
14							
15	621	621	690.100 Transfer To General Fund				
			For Compensation	24,249	29,606	32,120	30,417
			PROPOSITION P LAW				
			ENFORCEMENT COMPENSATION				
			TOTAL EXPENDITURES	3,747,264	3,456,997	3,750,000	3,551,200

PROPOSITION P LAW ENFORCEMENT & EMERGENCY DISPATCH FUND

	2021	2022	2022	2023
	Actual	Adopted Budget	Estimated By Dept.	Adopted Budget
1 Fund Balance, January 1	\$4,515,530	\$923,404	\$1,997,786	\$2,660,349
2				
3 Projected Revenues	3,965,491	3,462,500	3,762,000	3,551,200
4				
5 Estimated Expenditures	(6,173,422)	(3,816,742)	(2,777,330)	(3,563,697)
6				
7 Revenues Over (Under)	(2,207,931)	(354,242)	984,670	(12,497)
8 Expenditures				
9				
10 Interfund Transfers In (Out)	(309,813)	(322,107)	(322,107)	(409,296)
11				
12 Fund Balance, December 31	\$1,997,786	\$247,055	\$2,660,349	\$2,238,556

REVENUE

		Account		2021	2022	2022	2023	
	Fund	Dept.	No.	Description	Actual	Adopted Budget	Estimated By Dept.	Adopted Budget
22	622	000	417.100	Sales Tax	3,883,918	3,456,500	3,750,000	3,550,000
23	622	000	491.150	Interest - Sales Tax	0	0	0	0
24	622	000	492.100	Interest - Investment	8,999	6,000	12,000	1,200
27	622	000	497.100	Miscellaneous Revenue	72,574	0	0	0
28					3,965,491	3,462,500	3,762,000	3,551,200
29				TOTAL PROPOSITION P - LAW				
30				ENFORCEMENT & EMERGENCY				
31				DISPATCH FUND REVENUE	3,965,491	3,462,500	3,762,000	3,551,200

PROPOSITION P LAW ENFORCEMENT DEPARTMENT

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	622	622	626.100	Maintenance & Repairs	2,155	0	0	0
2	622	622	630.100	Utilities	100,012	110,000	109,862	125,000
3	622	622	632.200	Contractual Services	2,500	2,500	520	2,500
4				Total Services	<u>104,667</u>	<u>112,500</u>	<u>110,382</u>	<u>127,500</u>
5								
6								
7	622	622	651.104	Uncapitalized Equipment	214,577	50,000	25,000	50,000
8	622	622	661.100	Miscellaneous Other	0	0	0	0
9				Total Supplies & Other	<u>214,577</u>	<u>50,000</u>	<u>25,000</u>	<u>50,000</u>
10								
11	622	622	682.100	Buildings	2,625,939	0	0	0
12	622	622	686.100	Other Equipment	558,423	30,000	20,000	30,000
13	622	622	687.100	Office Equipment	0	0	0	0
14				Total Capital Outlay	<u>3,184,362</u>	<u>30,000</u>	<u>20,000</u>	<u>30,000</u>
15								
16	622	622	671.100	Principal	1,190,000	1,230,000	1,230,000	1,275,000
17	622	622	672.100	Interest	948,584	909,034	909,034	868,134
18				Total Debt Service	<u>2,138,584</u>	<u>2,139,034</u>	<u>2,139,034</u>	<u>2,143,134</u>
19								
20	622	622	696.800	Cost of Issuance	0	0	0	0
21	622	622	690.620	Transfer To LESTF	309,813	322,107	322,107	409,296
22					<u>309,813</u>	<u>322,107</u>	<u>322,107</u>	<u>409,296</u>
23								
24				PROPOSITION P LAW ENFORCEMENT TOTAL EXPENDITURES	5,952,002	2,653,641	2,616,523	2,759,930
25								
26								

PROPOSITION P EMERGENCY DISPATCH DEPARTMENT

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	622	623	623.100	Telephone	167,176	209,164	209,164	257,740
2	622	623	624.100	Postage & Freight	0	100	100	100
3	622	623	626.100	Maintenance & Repairs	102	70,648	8,500	73,148
4	622	623	630.100	Utilities	18,093	20,000	20,000	42,500
5	622	623	631.100	Advertising	0	525	0	525
6	622	623	632.200	Contractual Services	248,133	378,671	215,000	362,180
7	622	623	634.100	Training	3,226	31,425	7,500	32,450
8				Total Services	436,730	710,533	460,264	768,643
9								
10								
11	622	623	651.100	Office Supplies	1,606	5,550	4,000	5,550
12	622	623	651.104	Uncapitalized Equipment	3,932	9,275	3,000	6,150
13	622	623	652.100	Mileage	0	250	150	0
14	622	623	655.100	Business Expense	2,033	3,600	1,500	3,600
15	622	623	657.100	Fuel	994	4,500	3,000	4,500
16	622	623	660.100	Other Supplies	1,032	1,500	1,000	1,500
	622	623	661.100	Misc. Other	0	0	0	300,000
17				Total Supplies & Other	9,598	24,675	12,650	321,300
18								
19	622	623	681.100	Land	0	0	0	0
20	622	623	686.100	Other Equipment	84,905	120,000	10,000	123,120
22				Total Capital Outlay	84,905	120,000	10,000	123,120
23								
24								
25				PROPOSITION P				
26				EMERGENCY DISPATCH				
27				TOTAL EXPENDITURES	531,233	855,208	482,914	1,213,063

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 holds 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, housing and other expenses for inmates, prisoners, and detainees.

INMATE SECURITY FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$261,058	\$261,808	\$237,956	\$246,955
2				
3 Projected Revenues	41,274	60,750	81,200	131,500
4				
5 Estimated Expenditures	(64,376)	(95,000)	(72,201)	(135,910)
6				
7 Revenues Over (Under) Expenditures	(23,102)	(34,250)	8,999	(4,410)
8				
9				
10 Interfund Transfers In (Out)	0	0	0	0
11				
12 Fund Balance, December 31	\$237,956	\$227,558	\$246,955	\$242,545

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget	
21	625	000	459.177	Inmate Security Revenue	39,979	60,000	80,000	130,000
22	625	000	492.100	Interest - Investment	1,295	750	1,200	1,500
23								
24								
25				INMATE SECURITY TOTAL REVENUE	41,274	60,750	81,200	131,500

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget	
35	625	395	651.104	Uncapitalized Equipment	17,990	38,000	38,000	63,200
	625	395	659.100	Uniforms	0	0	0	12,000
36	625	395	661.100	Miscellaneous Other	46,386	31,000	25,000	40,710
37				Total Supplies & Other	64,376	69,000	63,000	115,910
38								
39	625	395	634.100	Training	0	16,000	0	10,000
40				Total Services		16,000		10,000
41								
42	625	395	686.100	Other Equipment	0	10,000	9,201	10,000
43				Total Capital Outlay	0	10,000	9,201	10,000
44								
45				INMATE SECURITY TOTAL EXPENDITURES	64,376	95,000	72,201	135,910

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.

COLLECTOR'S TAX MAINTENANCE FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$212,865	\$200,275	\$234,635	\$307,159
2				
3 Projected Revenues	207,505	166,500	205,500	207,000
4				
5 Operating Expenditures	(185,734)	(366,775)	(25,840)	(509,159)
6				
7 Revenues Over (Under) Expenditures	21,770	(200,275)	179,660	(302,159)
8				
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	0	0	(107,136)	(5,000)
13 Net Transfers In (Out)	0	0	0	0
14				
15 Fund Balance, December 31	\$234,635	\$0	\$307,159	\$0

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget	
24	630	000	454.150	Collector's Tax Maint. Fees	205,880	165,000	200,000	205,000
25	630	000	492.100	Investment Interest	1,624	1,500	5,500	2,000
	630	000	497.100	Misc. Revenue	0	0	0	0
26			Total Revenue	207,505	166,500	205,500	207,000	

EXPENDITURES

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	630	030	626.100	Maintenance & Repairs	0	10,000	0	2,000
2	630	030	629.100	Other Professional Services	1,000	90,000	1,000	103,000
3	630	030	632.200	Contractual Services	168,947	200,000	21,640	258,225
4	630	030	634.100	Training	0	1,000	0	1,000
5				Total Services	169,947	301,000	22,640	364,225
6								
7								
8	630	030	651.100	Office Supplies	1,428	2,300	700	2,300
9	630	030	651.104	Uncapitalized Equipment	14,360	37,475	2,500	47,616
10				Total Supplies & Other	15,788	39,775	3,200	49,916
11								
12	630	030	687.100	Office Equipment	0	15,000	0	0
13	630	030	686.100	Other Equipment		11,000	0	95,018
15				Total Capital Outlay	0	26,000	0	95,018
16								
17								
18	630	030	690.100	Transfers To General Fund	0	0	107,136	5,000
19				Total Transfers	0	0	107,136	5,000
20								
21				COLLECTOR'S TAX MAINTENANCE				
22				TOTAL EXPENDITURES	185,734	366,775	132,976	514,159

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.

SHERIFF REVOLVING FUND

		2021	2022	2022	2023
		Actual	Adopted Budget	Estimated By Dept.	Adopted Budget
1	Fund Balance, January 1	\$281,712	\$307,366	\$310,335	\$287,759
2					
3	Projected Revenues	92,467	10,250	21,350	20,150
4					
5	Operating Expenditures	(63,844)	(78,635)	(43,926)	(66,831)
6					
7	Revenues Over (Under)	28,623	(68,385)	(22,576)	(46,681)
8	Expenditures				
9					
10	Interfund Transfers In (Out)				
11	Transfers In	0	0	0	0
12	Transfers Out	0	0	0	(100,000)
13	Net Transfers In (Out)	0	0	0	0
14					
15	Fund Balance, December 31	\$310,335	\$238,981	\$287,759	\$141,078

REVENUE

				2021	2022	2022	2023
		Account	Description	Actual	Adopted Budget	Estimated By Dept.	Adopted Budget
22	Fund	Dept.	No.				
23	635	000	465.571	90,914	10,000	20,000	18,650
24	635	000	492.100	1,553	250	1,350	1,500
25			Total Revenue	92,467	10,250	21,350	20,150

EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	635	375	611.100	Regular Wages	36,477	38,110	27,250	32,000
2	635	375	613.100	FICA	2,626	2,781	2,085	2,448
3	635	375	614.100	Retirement-LAGERS	6,235	6,283	4,905	4,736
4	635	375	617.100	Life Insurance	65	75	60	75
5	635	375	617.200	Health Insurance	10,139	10,360	7,600	6,500
6	635	375	617.300	Dental Insurance	403	404	404	440
7	635	375	617.400	Vision Insurance	122	122	122	132
8				Total Personnel Services	56,067	58,135	42,426	46,331
9								
10	635	375	632.200	Contractual Services	219	3,000	500	3,000
11				Total Services	219	3,000	500	3,000
12								
13	635	375	651.100	Office Supplies	2,569	3,000	500	3,000
14	635	375	651.104	Uncapitalized Equipment	0	1,500	500	1,500
15	635	375	661.100	Miscellaneous Other	4,989	5,000	0	5,000
16				Total Supplies & Other	7,557	9,500	1,000	9,500
17								
18	635	375	687.100	Office Equipment	0	0	0	0
	635	375	686.100	Other Equipment	0	8,000	0	8,000
19				Total Capital Outlay	0	8,000	0	8,000
20								
21	635	375	690.636	Transfer to Sheriff Civil Fund		0	0	100,000
22								
23								
24				TOTAL SHERIFF REVOLVING				
25				FUND EXPENDITURES	63,844	78,635	43,926	166,831

SHERIFF CIVIL FEES FUND

FUND FUNCTIONS

This fund is under the direction of the Franklin County Sheriff and is governed by RSMo 57.280.

This budget is used to account for the fees that the Sheriff receives in connection with civil cases.

The funds collected pursuant to RSMo 57.280, not to exceed \$50,000 in any calendar year, shall be held in a fund established by the County Treasurer, which may be expended at the discretion of the Sheriff for the furtherance of the Sheriff's set duties. Any such funds in excess of \$50,000 in any calendar year shall be placed to the credit of the General Revenue Fund of the County. Monies in the fund shall be used only for the procurement of services and equipment to support the operation of the Sheriff's office. Monies in the fund shall not lapse to the County General Revenue Fund at the end of any county budget or fiscal year.

SHERIFF CIVIL FEES FUND

				2021	2022	2022	2023	
				Actual	Adopted Budget	Estimated By Dept.	Adopted Budget	
1			Fund Balance, January 1	\$189,716	\$168,116	\$224,551	\$276,951	
2								
3			Projected Revenues	51,057	51,000	52,400	51,500	
4								
5			Operating Expenditures	(16,222)	(50,000)	0	(192,500)	
6								
7			Revenues Over (Under)	34,835	1,000	52,400	(141,000)	
8			Expenditures					
9								
10			Interfund Transfers In (Out)					
11			Transfers In	0	0	0	100,000	
12			Transfers Out	0	0	0	0	
13			Net Transfers In (Out)	0	0	0	0	
14								
15			Fund Balance, December 31	\$224,551	\$169,116	\$276,951	\$235,951	
16								
17								
18			REVENUE					
19								
20								
21								
22	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
23	636	000	463.315	Sheriff Civil Fees	50,000	50,000	50,000	50,000
24	636	000	492.100	Investment Interest	1,057	1,000	2,400	1,500
	636	000	498.635	Transfer from Sheriff Revolving Fund	0	0	0	100,000
25				Total Revenue	51,057	51,000	52,400	151,500
26								
27								
28				EXPENDITURES				
29								
30								
31								
32	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
33	636	376	632.200	Contractual Services	0	2,500	0	2,500
	636	376	634.100	Training	0	0	0	5,000
34				Total Services	0	2,500	0	7,500
35								
36	636	376	651.104	Uncapitalized Equipment	0	22,500	0	130,000
	636	376	659.100	Uniforms	0	0	0	30,000
37	636	376	661.100	Miscellaneous Other	16,222	25,000	0	25,000
38				Total Supplies & Other	16,222	47,500	0	185,000
39								
40								
41	636	376	686.100	Other Equipment	0	0	0	0
42				Total Capital Outlay	0	0	0	0
43								
44								
45				TOTAL SHERIFF CIVIL FEES				
46				FUND EXPENDITURES	16,222	50,000	0	192,500

COUNTY-WIDE 911 FUND

DEPARTMENTAL FUNCTIONS

Franklin County E911 is a formal department of the Franklin County Commission. There are four Public Safety Answering Points (PSAPs) that take 911 calls within the County. The host PSAP for Franklin County is located at #1 Bruns Lane in Union, Missouri.

The remote PSAPs are in Washington, Sullivan, and Pacific. Franklin County 911 has provided 911 call answering equipment, mapping, connection, and infrastructure to these PSAPs for many years. Some training has also been paid for by Franklin County for these Municipal PSAPs.

The department's hierarchy of responsibility is the answering and processing of all 911 calls efficiently and effectively, assigning of calls to the appropriate agencies/units in a timely manner, and the answering of all radio traffic in a timely manner while maintaining sound situational awareness.

This department is funded through fees from served agencies, general revenue, and the 911 landline tax. With the decrease in the traditional landline services in the community, the landline tax has decreased over the past 10 years while the expectation from the public and cost of technology to fulfill the needs has increased. In 2018, the State of Missouri passed and signed House Bill 1456 which, among other things, allows for cellular phones to be included in the 911 tariff funding by a vote of the people. The ongoing investment of time in finding sustained operational funding for 911 in this first class County is imperative for citizen safety, responder safety, and economic growth.

SERVED AGENCY OVERVIEW

The Fire/EMS 911 Operations Board is actively engaged in the continued improvements being made in the 911 Center. The goal is to bring the 911 Center up to the level of service that could be considered "Class 1". They have expressed concern about the current funding model of the Center and believe under the current funding mechanisms, reaching a level of service which could be considered "Class 1" is not possible. Items that they have identified as being needed are a more robust county wide radio system with redundant connections/links for minimal downtime, field radio equipment coordination and programming advisor, automatic vehicle location system integrated with computer aided dispatch in the vehicles, and adequate staffing comparable to other "Class 1" centers in the area based on call volume and services. These types of items can help improve service by our center to the citizens as well as potentially speeding up the dispatch, response, and care provided for calls of service.

2022 Accomplishments

Franklin County E911 currently provides services to the Franklin County Sheriff's Office, Gerald Police Department, Union Police Department, St. Clair Police Department, New Haven Ambulance, Washington Ambulance, Gerald Ambulance, Union Ambulance, St. Clair Ambulance, New Haven-Berger Fire, Beaufort-Leslie Fire, Boles Fire, Union Fire, and St. Clair Fire. From August 1st, 2021 until July 31, 2022, 50,174 emergency 911 calls were processed through the 911 system. These calls totaled over 1434

hours. During that same period, Franklin County E911 received 69,277 administrative calls and made 26,218. These calls totaled over 2361 hours. We will be adding 1 agency in 2023.

- Manage and operate the radio network which consists of 30 different transmitters and receivers for responders in the County, not including the mutual aid channels used to talk amongst PSAPs and outside agencies.
- Manage radio system upgrades and implement modifications as needed.
- Continue coordination with the Fire/EMS Operations Board.
- Hire and train additional personnel to maintain minimum staffing of the Center.
- Support the Franklin County Sheriff's Office Warrant Division as necessary. This is primarily through 24/7 response to warrants, uploading, exporting and documenting mules traffic and documentation process as required by FCSO, checking individuals for release by the FCSO Jail, entering lost, stolen, or recovered items.
- Continued implementation of Field Mobile Data Terminal, including Automatic Vehicle Locating.
- Conducted exercises with Served Agencies using Field Mobile Data Terminals.
- Update the business directory.
- Collect and disseminate COVID-19 information for the protection of first responders and the public.
- Continued staffing plan to be below staffing level and provide chance for individuals to be trained. This portion is not sustainable and is negatively impactful on the individuals and level of service
- Promotion of Operations Manager, Supervisors, Lead Dispatchers and Training Coordinator

2023 OBJECTIVES

- Work towards a long-term funding solution.
- Monitor and maintain Radio System with microwave ring.
- Maintain and update lighting Pea Ridge Tower.
- Adding Sullivan Fire Protection District to our served agencies
- Implementing a new automated dispatch and station alerting system
- Reestablish minimum staffing levels.
- Maintain adequate staffing of supervisory role.
- 911 System Hardware Refresh
- Implement Text to 911 service
- National Q to provide Quality Assurance for Medical Calls
- Working with new management team to provide a sound structure

COUNTY-WIDE 911 FUND

	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1 Fund Balance, January 1	\$299,099	\$429,611	\$359,260	\$221,984
2				
3 Projected Revenues	940,434	938,950	905,680	921,200
4				
5 Operating Expenditures	(1,380,273)	(1,765,163)	(1,592,956)	(1,990,502)
6	(140,740)			
7 Revenues Over (Under)				
8 Expenditures	(580,579)	(826,213)	(687,276)	(1,069,302)
9				
10 Interfund Transfers In (Out)				
11 Transfers In	500,000	550,000	550,000	1,200,000
12 Transfers Out	0	0	0	0
13 Net Transfers In (Out)	500,000	550,000	550,000	1,200,000
14				
15 Fund Balance, December 31	\$359,260	\$153,398	\$221,984	\$352,682

REVENUE

				<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
23							
24	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>			
25	640	000	417.300	Telephone Tax Revenue	731,869	720,000	700,000
26	640	000	417.400	Prepaid Phone Cards Revenue	52,969	62,000	50,000
27				Total Taxes	784,838	782,000	750,000
28							
29	640	000	455.080	Served Agencies Dispatch Fees	154,000	155,750	154,000
30	640	000	455.085	PSAP Fees	0	0	0
31	640	000	470.000	Private Road Signs	0	0	0
32				Total Fees/Services Revenue	154,000	155,750	154,000
33							
34	640	000	492.100	Investment Interest	1,596	1,200	1,680
35	640	000	497.100	Miscellaneous Revenue	0	0	0
36				Total Miscellaneous Revenue	1,596	1,200	1,680
37							
38	640	000	498.100	Transfers From General Fund	500,000	550,000	550,000
	640	000	498.495	Transfer From American Rescue Plan	0	0	1,200,000
39				Total Transfers In	500,000	550,000	550,000
40							
41				Total Revenue	1,440,434	1,488,950	1,455,680

**COUNTY- WIDE 911 DISPATCHING
EXPENDITURES**

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	640	045	611.100	Regular Wages	886,827	1,170,907	1,069,179	1,376,940
2	640	045	611.200	Overtime	49,196	60,000	70,000	60,000
3	640	045	612.100	Part-time Wage	4,319	40,000	4,000	25,000
4	640	045	613.100	FICA	75,280	97,224	88,475	111,838
5	640	045	614.100	Retirement-LAGERS	167,026	181,491	165,158	203,787
6	640	045	616.100	Workman's Compensation	0	0	0	0
7	640	045	617.100	Life Insurance	1,353	1,620	1,476	1,497
8	640	045	617.200	Health Insurance	185,158	200,679	182,618	197,396
9	640	045	617.300	Dental Insurance	8,559	10,200	9,282	11,000
10	640	045	617.400	Vision Insurance	2,556	3,042	2,768	3,043
11				Total Personnel Services	1,380,273	1,765,163	1,592,956	1,990,501
12								
13								
14				TOTAL COUNTY WIDE 911 DISPATCHING EXPENDITURES	1,380,273	1,765,163	1,592,956	1,990,501
15								

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.

PROSECUTING ATTORNEY TRAINING FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
Fund Balance, January 1	\$24,547	\$29,512	\$30,500	\$32,600
Projected Revenues	12,038	9,650	10,100	9,700
Operating Expenditures	(6,085)	(8,000)	(8,000)	(8,250)
Revenues Over (Under) Expenditures	5,953	1,650	2,100	1,450
Interfund Transfers In (Out)				
Fund Balance, December 31	\$30,500	\$31,162	\$32,600	\$34,050

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
650	000	450.650	Court Costs Reimbursement	9,469	7,500	7,800	7,500
650	000	450.675	Municipal Court Fees	2,296	2,000	2,000	2,000
650	000	492.100	Interest - Investments	273	150	300	200
Total Revenue				12,038	9,650	10,100	9,700

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
650	050	634.100	Training	6,085	8,000	8,000	8,250
Total Services				6,085	8,000	8,000	8,250

**PROSECUTING TRAINING FUND
TOTAL EXPENDITURES**

6,085	8,000	8,000	8,250
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DOMESTIC VIOLENCE FUND

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.

DOMESTIC VIOLENCE FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1				
2				
3				
4				
5				
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7				
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13				
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32				
33				
34				
35				
36				
37				
38				
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40				
41				
42				
43				
44				
45				

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
660	000	467.400	Recorder of Deeds				
			Marriage Fees	3,655	3,500	3,500	3,500
660	000	492.100	Interest - Investments	56	100	85	100
			Total Revenue	3,711	3,600	3,585	3,600

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
660	060	632.200	Contractual Services	15,000	7,865	0	11,576
			Total Services	15,000	7,865	0	11,576

**DOMESTIC VIOLENCE
TOTAL EXPENDITURES**

15,000	7,865	0	11,576
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ELECTION SERVICES FUND

FUND 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, that state shall, subject to appropriation, compensate the Election Services Fund for transaction submitted to update MCVR, the state voter registration database.

ELECTION SERVICES FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$127,652	\$133,321	\$146,490	\$170,505
2				
3 Projected Revenues	19,360	26,000	27,500	21,000
4				
5 Operating Expenditures	(522)	(90,000)	(3,485)	(25,000)
6				
7 Revenues Over (Under)	18,838	(64,000)	24,015	(4,000)
8 Expenditures				
9				
10 Interfund Transfers In (Out)	0	0	0	0
11				
12 Balance December 31	\$146,490	\$69,321	\$170,505	\$166,505

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
19	655	000	441.205	Vote Equip. Maint/Security	0	0	0
20	655	000	443.612	State Election Grant Rev.	0	0	0
21	655	000	451.300	Election Services Fees	18,668	25,000	25,000
22	655	000	492.100	Investment Interest	692	1,000	2,500
23	655	000	497.100	Miscellaneous Revenue	0	0	0
24			Total Revenue	19,360	26,000	27,500	21,000
25							
26							
27	655	000	498.100	Transfer From General	0	0	0

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	655	055	632.200	Contractual Services	0	0	0
2			Total Services	0	0	0	0
3							
4							
5	655	055	651.100	Office Supplies	0	1,000	0
6	655	055	651.104	Uncapitalized Equipment	0	11,000	0
7	655	055	654.100	Memberships	0	2,000	0
8	655	055	655.100	Business Expense	522	5,000	3,485
9	655	055	661.100	Miscellaneous Other	0	1,000	0
10			Total Supplies & Other	522	20,000	3,485	19,000
11							
12							
13	655	055	683.100	Building Improvements	0	0	0
14	655	055	686.100	Other Equipment	0	70,000	0
15	655	055	687.100	Office Equipment	0	0	0
16			Total Capital Outlay	0	70,000	0	6,000
17							
18	655	055	690.100	Transfers to General Fund		0	0
19							
20			ELECTION SERVICES				
21			TOTAL EXPENDITURES	522	90,000	3,485	25,000

HEALTH DEPARTMENT

DEPARTMENTAL FUNCTIONS

The mission of the Franklin County Department of Health is to protect the general health of all residents and visitors of Franklin County. Our major objective is to improve the health and well being of our residents as well as prevent and manage the spread of communicable disease.

Services offered through the Franklin County Department of health 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 vital record printing, health services, immunization clinics, emergency planning and the WIC program.

2022 ACCOMPLISHMENTS

- Continued front line response to the Covid-19 pandemic, transitioned into endemic.
- Provided active surveillance for both infectious and chronic diseases.
- Investigated outbreaks and patterns of disease or injury within the community, allowing for early containment and prevention of a large-scale outbreak.
- Enforced public health laws and regulations.
- Completed inspections of all food establishments, temporary food events, daycare centers, hotels and hotel/motel pools.
- Increased outreach at local festivals and fairs, including education and food events. Provided education and other resources that limit the spread of diseases.

- Assisted more than 30 new food establishments opening by providing facility plan reviews, education and inspections of new construction/remodeling.
- Responded to food truck wrecks, restaurant fires, and other public health emergencies.
- Responded to individual and business sewage complaints within city limits.
- Established new partnerships and maintained existing partnerships within the community.
- Assisted the state public health lab by ensuring lab samples are processed correctly according to regulations.
- Provided on-site courier services for water tests, rabies specimens and STD testing.
- Completed and passed all local, state and federal program compliance monitoring visits.
- Provided lead screenings, testing, education and case management services.
- Provided TB screenings, testing, education, treatment and case management services, including daily direct therapy.
- Provided STD and Hepatitis C screenings, testing, education and treatment, including expanding services for treatment.
- Initiated an agreement with Vaxcare to increase nursing availability by minimizing internal medical billing.
- Expanded services to provide lab work for the uninsured.
- Provided guidance and support to school nurses and mobilized staff to provide immunization clinics in the school setting.
- Provided blood pressure screenings, wellness checks, hemoglobin checks and various other health services to the community.
- Provided resources and referral information to link individuals to health care services.
- Attended trainings and conferences to ensure compliance with laws and contract requirements and to ensure evidence-based information is provided to the public.
- Continued partnership with the library to increase health literacy among adults and children.
- Created a Health Education program within the department for outreach in the county communities, including schools, libraries and child cares.
- Provided clinic hours and internships to undergraduate students, school groups, and various other community members that are interested in public health.

- Continued linking immunization records with the state record system, eliminating duplicate immunizations, and scanned paper files into a reliable Electronic Health Record system.
- Worked with the State of Missouri and the CDC on testing of locally acquired specimens, including mammals and insects.

2023 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 goals and initiatives
- Participate in public health awareness activities within the community.
- Participate in regular meetings to ensure that public health planning efforts are integrated with other agencies.
- Implement programs to address needs identified in the community assessment, health department survey and county data. Focus will be on substance abuse, smoking cessation for pregnant and post-partum moms, STD prevention, screening and treatment, immunization rates and access to health services.
- Partner with NCADA and CRUSH to conduct outreach and services to empower our youth to make informed choices and reduce exposure to opioids; educate policy makers, bring public awareness campaign to reduce risk taking.
- Complete continuing education to enhance knowledge regarding medical procedures and guidelines.
- Enhance billing procedures to provide FCHD with sustainable funding for operation.
- Continue to provide support and guidance to the building department 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.
- Respond to all public health emergencies (fires, truck wrecks, floods, etc.).
- Respond to environmental health complaints received and enforce laws.
- Provide ongoing surveillance for communicable and chronic diseases.
- Collaborate with and enhance professional relationships with local medical providers.
- Utilize webpage and social media to connect citizens to information.
- Attend national, local and/or state meetings, trainings and conferences.
- Enhance web-based access to health and department information.
- Strengthen our relationship with health departments in surrounding counties.
- Participate in meetings with area providers and resource groups.
- Expand staffing to grow services and abilities to reach out to community partners.
- Work with providers to decrease the amount of tick borne disease cases by providing better education to the community on the importance of using repellents.
- Continue to provide quality-nursing services and be a resource to the community for a variety of questions and concerns related to public health issues.
- Increase off site immunization clinics.

HEALTH DEPARTMENT FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$395,988	\$296,419	\$418,384	\$243,933
2				
3 Projected Revenues	1,003,281	1,953,925	1,060,705	1,453,275
4				
5 Estimated Expenditures	(953,234)	(1,415,600)	(1,010,405)	(1,185,532)
6				
7 Revenues Over (Under)	50,047	538,325	50,300	267,743
8 Expenditures				
9				
10 Interfund Transfers In (Out)				
11 Transfers In	0	0	0	0
12 Transfers Out	29,652	(224,751)	(224,751)	(30,098)
13 Net Transfers In (Out)	29,652	(224,751)	(224,751)	(30,098)
14				
15 Fund Balance, December 31	\$418,384	\$609,993	\$243,933	\$481,578

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
23	665	000	440.001 Cities Readiness Grant	7,355	22,683	26,128	29,424
26	665	000	440.007 ELC Grant	127,519	637,244	182,000	455,000
27	665	000	440.010 Increasing Adult Flu Vacc Rates	0	0	0	0
28	665	000	440.012 Crisis Cooperative Ag. Grant	0	140,473	0	0
29	665	000	440.110 COVID-19 & Adult Vacc. Grant	39,606	253,000	121,000	102,000
30	665	000	441.201 Maternal Child Health Grant	41,862	0	0	0
31	665	000	442.200 Medicare Revenue	2,839	2,500	1,000	1,000
32	665	000	442.202 WIC Federal Reimbursement	242,277	285,866	170,000	255,540
33	665	000	442.204 Medicaid Reimbursement	1,220	25,000	3,000	3,000
34	665	000	443.202 Core Public Health Grant	145,056	145,056	145,056	145,056
35	665	000	443.210 Child Care Sanitation Inspect.	4,550	7,000	5,040	5,040
36	665	000	443.213 PHEP	123,159	121,901	130,908	137,413
	665	000	443.214 MO Foundation Health Misc. Grants	0	0	0	0
38	665	000	444.020 Child Care Health Consultation	612	2,202	4,702	4,702
39	665	000	448.100 Private Insurance	11,470	40,000	9,611	0
40	665	000	440.014 WASHPEH Grant Revenue	0	0	10,500	31,500
41			Total Grant Revenue	747,525	1,682,925	798,445	1,169,675

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2023

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
2	665	000	466.400	Vital Records	154,847	150,000	150,000	150,000
3	665	000	466.401	Health Department Fees	19,859	40,000	20,000	40,000
	665	000	466.402	Vaxcare Revenue	0	0	3,100	10,000
4	665	000	466.500	Sanitation Inspection Fees	78,750	77,000	78,600	80,000
5				Total Fee Revenue	253,456	267,000	251,700	280,000
6								
7								
8	665	000	492.100	Interest on Investments	1,637	1,500	1,100	1,100
10	665	000	496.100	Sale of Assets	0	0	7,460	0
11	665	000	497.100	Miscellaneous Revenue	664	2,500	2,000	2,500
12	665	000	498.100	Transfer from General Fund	0	0	0	0
13				Total Miscellaneous Revenue	2,300	4,000	10,560	3,600
14								
15								
16				Total Revenue	1,003,281	1,953,925	1,060,705	1,453,275

HEALTH DEPARTMENT EXPENDITURES

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	665	065	611.100	Regular Wages	283,312	423,508	300,000	369,940
2	665	065	611.200	Overtime	244	2,500	500	1,000
3	665	065	612.100	Part-time Wages	63,561	197,130	90,000	100,000
4	665	065	613.100	FICA	25,298	47,670	30,000	36,027
5	665	065	614.100	Retirement-LAGERS	49,523	65,644	50,000	54,899
6	665	065	615.100	Unemployment	0	2,500	0	2,500
7	665	065	616.100	Workers Compensation	9,318	17,000	11,553	13,000
8	665	065	617.100	Life Insurance	374	585	500	800
9	665	065	617.200	Health Insurance	60,002	75,855	66,000	70,000
10	665	065	617.300	Dental Insurance	2,327	3,590	3,500	4,000
11	665	065	617.400	Vision Insurance	702	1,109	1,000	1,100
12				Total Personnel Services	494,660	837,091	553,053	653,266
13								
14								
15	665	065	623.100	Telephone	4,786	5,000	5,000	5,000
16	665	065	624.100	Postage & Freight	1,222	3,000	2,500	3,000
17	665	065	626.100	Maintenance & Repairs	4,975	4,000	2,300	5,000
18	665	065	629.100	Other Professional Services	2,747	5,250	2,500	5,200
19	665	065	630.100	Utilities	6,792	8,000	7,000	8,000
20	665	065	632.200	Contractual Services	39,205	44,484	40,000	47,000
21	665	065	633.100	Medical	21,185	56,350	10,000	47,850
22	665	065	634.100	Training	0	700	700	5,000
23				Total Services	80,912	126,784	70,000	126,050
24								
25								
26	665	065	651.100	Office Supplies	2,926	5,000	2,000	6,000
27	665	065	651.104	Uncapitalized Equipment	0	0	0	0
28	665	065	652.100	Mileage	2,618	1,500	8,000	8,000
29	665	065	653.100	Books & Publications	1,578	2,500	1,500	2,500
30	665	065	654.100	Memberships	860	1,100	1,100	1,100
31	665	065	655.100	Business Expense	0	1,100	0	1,100
32	665	065	661.100	Miscellaneous Other	6,179	13,080	8,000	12,646
33				Total Supplies & Other	14,161	24,280	20,600	31,346
34								
35								
36	665	065	686.100	Other Equipment	0	6,000	6,000	0
37	665	065	687.100	Office Equipment	0	0	0	0
	665	065	685.100	Vehicles	0	31,500	31,500	0
38				Total Capital Outlay	0	37,500	37,500	0
39								
40	665	065	690.100	Transfer To General Fund	29,652	24,751	24,751	30,098
41	665	065	690.450	Transfer To Capital Projects f	0	200,000	200,000	0
					29,652	224,751	224,751	30,098
42								
43				HEALTH DEPARTMENT				
44				TOTAL EXPENDITURES	619,385	1,250,406	905,904	840,761

WIC DEPARTMENT EXPENDITURES

	<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1	665	075	611.100	Regular Wages	141,237	142,784	100,000	106,000
2	665	075	611.200	Overtime	0	0	0	0
3	665	075	612.100	Part-time Wages	0	0	0	0
4	665	075	613.100	FICA	9,244	10,923	6,700	8,109
5	665	075	614.100	Retirement-LAGERS	24,087	22,132	15,275	15,688
6	665	075	617.100	Life Insurance	258	324	195	300
7	665	075	617.200	Health Insurance	41,192	42,049	36,058	45,000
8	665	075	617.300	Dental Insurance	1,672	2,040	1,211	2,300
9	665	075	617.400	Vision Insurance	504	609	365	490
10				Total Personnel Services	218,195	220,860	159,804	177,887
11								
12								
13	665	075	623.100	Telephone	2,947	3,250	3,200	3,500
14	665	075	624.100	Postage & Freight	0	600	600	600
15	665	075	630.100	Utilities	0	0	0	0
16	665	075	632.200	Contractual Services	1,562	2,209	2,209	2,763
17	665	075	633.100	Medical	329	2,158	2,100	5,000
18	665	075	634.100	Training	0	200	200	260
19				Total Services	4,838	8,417	8,309	12,123
20								
21								
22	665	075	651.100	Office Supplies	420	1,500	1,500	3,500
23	665	075	651.104	Uncapitalized Equipment	0	0	0	0
24	665	075	652.100	Mileage	0	350	0	350
25	665	075	653.100	Books & Publications	0	25	0	25
26	665	075	655.100	Business Expense	0	634	634	650
27	665	075	661.100	Miscellaneous Other	347	6,750	6,750	7,900
28				Total Supplies & Other	767	9,259	8,884	12,425
29								
30	665	075	687.100	Office Equipment	0	0		
31				Total Capital Outlay	0	0	0	0
32								
33								
34				WIC DEPARTMENT				
35				TOTAL EXPENDITURES	223,800	238,536	176,997	202,435

PHEP/CRI DEPARTMENT EXPENDITURES

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	665	085	611.100	Regular Wages	98,454	103,438	103,438	121,315
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	7,722	7,913	7,913	9,281
5	665	085	614.100	Retirement-LAGERS	16,869	16,033	16,033	17,955
6	665	085	617.100	Life Insurance	121	162	155	200
7	665	085	617.200	Health Insurance	5,896	12,826	12,826	13,000
8	665	085	617.300	Dental Insurance	756	886	886	900
9	665	085	617.400	Vision Insurance	228	278	278	300
10				Total Personnel Services	130,047	141,536	141,529	162,950
11								
12	665	085	626.100	Maintenance & Repairs	0	1,950	1,950	1,000
13	665	085	632.200	Contractual Services	3,465	3,700	3,700	3,700
14	665	085	634.100	Training	0	500	46	2,000
15				Total Services	3,465	6,150	5,696	6,700
16								
17								
18	665	085	651.100	Office Supplies	2,123	3,100	3,100	485
19	665	085	651.104	Uncapitalized Equipment	1,601	530	530	0
20	665	085	652.100	Mileage	0	800	800	1,300
21	665	085	655.100	Business Expense	0	500	200	200
22	665	085	661.100	Miscellaneous Other	466	400	400	800
23				Total Supplies & Other	4,190	5,330	5,030	2,785
24								
25								
26	665	085	686.100	Other Equipment	0	0	0	0
27				Total Capital Outlay	0	0	0	0
28								
29				PHEP/CRI DEPARTMENT				
30				TOTAL EXPENDITURES	137,701	153,016	152,255	172,435

RECORDS PRESERVATION FUND

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.

RECORDS PRESERVATION FUND

				2021	2022	2022	2023
				Actual	Adopted	Estimated	Adopted
					Budget	By Dept.	Budget
1			Fund Balance, January 1	\$353,364	\$381,865	\$411,287	\$435,887
2							
3			Projected Revenues	92,622	79,500	80,100	79,800
4							
5			Operating Expenditures	(34,700)	(55,000)	(55,500)	(92,500)
6							
7			Revenues Over (Under)	57,923	24,500	24,600	(12,700)
8			Expenditures				
9							
10			Interfund Transfers In (Out)				
11							
12			Fund Balance, December 31	\$411,287	\$406,365	\$435,887	\$423,187
13							
14							
15			REVENUE				
16							
17							
18	Fund	Dept.	Account	2021	2022	2022	2023
19			No.	Actual	Adopted	Estimated	Adopted
20			Description		Budget	By Dept.	Budget
21	670	000	467.410	60,626	53,000	53,000	53,000
22	670	000	467.420				
23	670	000	492.100	30,154	25,000	25,000	25,000
24	670	000	497.100	1,842	1,500	2,100	1,800
25			Total Revenue	92,622	79,500	80,100	79,800
26							
27			EXPENDITURES				
28							
29							
30	Fund	Dept.	Account	2021	2022	2022	2023
31			No.	Actual	Adopted	Estimated	Adopted
32			Description		Budget	By Dept.	Budget
33	670	070	632.100	0	1,000	1,000	3,000
34	670	070	632.200	33,331	41,500	36,500	72,500
35	670	070	634.100	857	6,500	2,000	7,000
36			Total Services	34,188	49,000	39,500	82,500
37							
38	670	070	651.104	512	6,000	11,000	10,000
39			Total Supplies & Other	512	6,000	11,000	10,000
40							
41	670	070	686.100	0	0	0	0
42	670	070	687.100	0	0	0	0
43			Total Capital Outlay	0	0	0	0
44			RECORDS PRESERVATION				
			TOTAL EXPENDITURES	34,700	55,000	50,500	92,500

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 monies shall be deposited in the Administrative Handling Cost Fund. The monies 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.

PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND

				2021	2022	2022	2023
				Actual	Adopted	Estimated	Adopted
					Budget	By Dept.	Budget
1			Fund Balance, January 1	\$27,824	\$29,074	\$28,717	\$28,417
2							
3			Projected Revenues	8,893	10,200	8,700	8,700
4							
5			Operating Expenditures	0	(2,000)	(1,000)	(2,000)
6							
7			Revenues Over (Under)	8,893	8,200	7,700	6,700
8			Expenditures				
9							
10			Interfund Transfers In (Out)				
11			Transfers In				
12			Transfers Out	(8,000)	(8,000)	(8,000)	(8,000)
13			Net Transfers In (Out)				
14							
15			Fund Balance, December 31	\$28,717	\$29,274	\$28,417	\$27,117
16							
17			REVENUE				
18							
19							
20	Fund	Dept.	Account	2021	2022	2022	2023
			No.	Actual	Adopted	Estimated	Adopted
			Description		Budget	By Dept.	Budget
21	680	000	461.202	8,735	10,000	8,500	8,500
22	680	000	492.100	158	200	200	200
23	680	000	497.100	0	0	0	0
24			Total Revenue	8,893	10,200	8,700	8,700
25							
26			EXPENDITURES				
27							
28							
29	Fund	Dept.	Account	2021	2022	2022	2023
			No.	Actual	Adopted	Estimated	Adopted
			Description		Budget	By Dept.	Budget
30	680	080	624.100	0	1,000	0	1,000
31			Total Services	0	1,000	0	1,000
32							
33	680	080	651.100	0	500	492	500
34	680	080	651.104	0	500	500	500
35			Total Supplies & Other	0	1,000	992	1,000
36							
37	680	080	685.100	0	0	0	0
38	680	080	687.100	0	0	0	0
39			Total Capital Outlay	0	0	0	0
40							
41	680	080	690.100	8,000	8,000	8,000	8,000
42	680	080	690.650	0	0	0	0
43			Total Transfers	8,000	8,000	8,000	8,000
44							
45			PROSECUTING ATTORNEY				
46			ADMINISTRATIVE HANDLING COST				
47			TOTAL EXPENDITURES	8,000	10,000	8,992	10,000

MUNICIPAL COURT

DEPARTMENTAL 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.

2022 ACCOMPLISHMENTS

- Started utilizing Show Me Court/Casenet
- Processed a multitude of case files effectively and efficiently

2023 OBJECTIVES

- Continue to improve the function of the Municipal Court
- Simultaneously improve efficiency between ITI and Show Me Court
- Phone call volume and in-person payments/inquiries have been a challenge with the increased number of cases. Improvement in efficiency would help tremendously.

FRANKLIN COUNTY, MISSOURI

MUNICIPAL COURT FUND

	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1 Fund Balance, January 1	\$38,836	\$89,249	\$166,493	\$36,180
2				
3 Projected Revenues	668,122	605,300	387,900	434,500
4				
5 Estimated Expenditures	(192,450)	(217,728)	(218,213)	(233,109)
6				
7 Revenues Over (Under)				
8 Expenditures	475,672	387,572	169,687	201,391
9				
10 Interfund Transfers In (Out)				
11 Transfers In				
12 Transfers Out	(348,015)	(400,000)	(300,000)	(200,000)
13 Net Transfers In (Out)				
14				
15 Fund Balance, December 31	\$166,493	\$76,821	\$36,180	\$37,571

REVENUE

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget	
26	685	000	450.500	Municipal Court Costs	50,501	50,000	31,500	30,000
27	685	000	450.550	Municipal Court Fines	611,402	550,000	350,000	400,000
28	685	000	450.575	Municipal Court Bonds	0	0	0	0
29	685	000	450.580	Judicial Education	4,591	4,000	3,000	3,000
31				Total Fees Revenue	<u>666,494</u>	<u>604,000</u>	<u>384,500</u>	<u>433,000</u>
32								
33								
34	685	000	492.100	Interest	1,628	1,300	3,400	1,500
35				Total Investment Revenue	<u>1,628</u>	<u>1,300</u>	<u>3,400</u>	<u>1,500</u>
36								
37	685	000	498.100	Transfer from General	0	0	0	0
38				Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
				TOTAL REVENUE	668,122	605,300	387,900	434,500

FRANKLIN COUNTY, MISSOURI

BUDGET FOR FISCAL YEAR 2023

EXPENDITURES

Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	685	685 611.100	Regular Wages	65,040	69,761	69,761	80,829
2	685	685 611.200	Overtime	39	0	0	0
3	685	685 612.100	Part-Time Wages	16,625	15,000	15,450	16,377
4	685	685 613.100	FICA	6,197	6,484	6,519	7,436
5	685	685 614.100	Retirement-LAGERS	11,032	10,813	10,813	11,963
6	685	685 617.100	Life Insurance	126	130	130	137
7	685	685 617.200	Health Insurance	11,200	12,728	12,728	13,200
8	685	685 617.300	Dental Insurance	786	812	812	852
9	685	685 617.400	Vision Insurance	237	300	300	315
10			Total Personnel Services	111,282	116,028	116,513	131,109
11							
12							
13	685	685 623.100	Telephone	960	1,200	1,200	1,200
14	685	685 624.100	Postage & Freight	2,798	3,000	3,000	3,000
15	685	685 626.100	Maintenance & Repairs	0	200	200	200
16	685	685 629.125	Witness Expense	0	100	100	100
17	685	685 632.200	Contractual Services	72,558	90,000	90,000	90,000
18	685	685 634.100	Training	(40)	1,000	100	1,000
19			Total Services	76,276	95,500	94,600	95,500
20							
21							
22	685	685 651.100	Office Supplies	1,097	1,200	1,200	1,500
23	685	685 651.104	Uncapitalized Equipment	0	1,000	1,000	1,000
24	685	685 656.100	Printing & Binding	3,795	4,000	4,000	4,000
25			Total Supplies & Other	4,891	6,200	6,200	6,500
26							
27	685	685 687.100	Office Equipment	0	0	0	0
28			Total Capital Outlay	0	0	0	0
29							
30	685	685 690.100	Transfers to General Fund	348,015	400,000	300,000	200,000
31	685	685 690.620	Transfers to LESTF	0	0	0	0
32							
33							
34			MUNICIPAL COURT FUND				
35			TOTAL EXPENDITURES	540,465	617,728	517,313	433,109

BRUSH CREEK SEWER FUND

FUND FUNCTIONS

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 2010. Approximately 450 customers 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.

BRUSH CREEK SEWER FUND

	<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>
1 Net Position January 1	\$2,629,172	\$2,636,247	\$2,556,045	\$2,558,299
2				
3 Projected Revenues	519,041	660,300	708,800	705,800
4 Estimated Expenses	<u>(486,668)</u>	<u>(678,232)</u>	<u>(697,546)</u>	<u>(695,144)</u>
5				
6				
7 Change In Net Position	32,373	(17,932)	11,254	10,656
8				
9 Interfund Transfers In (Out)	(105,500)	(9,000)	(9,000)	(9,000)
10				
11 Net Position				
12 Net Investment in Capital				
13 Assest				
14 Restricted for Debt Service				
15 Unrestricted				
16 Total Net Position December 31	<u>\$2,556,045</u>	<u>\$2,609,315</u>	<u>\$2,558,299</u>	<u>\$2,559,955</u>

REVENUE				<u>2021 Actual</u>	<u>2022 Adopted Budget</u>	<u>2022 Estimated By Dept.</u>	<u>2023 Adopted Budget</u>	
<u>Fund</u>	<u>Dept.</u>	<u>Account No.</u>	<u>Description</u>					
24	800	000	441.189	DNR Sewer Grant	30,417	0	5,000	0
25	800	000	485.200	Service Fees	700,280	660,000	701,000	701,000
26	800	000	492.153	Restricted Interest	288	300	2,800	4,800
27				Total Revenue	<u>730,985</u>	<u>660,300</u>	<u>708,800</u>	<u>705,800</u>

BRUSH CREEK SEWER FUND

EXPENDITURES

	Fund	Dept.	Account No.	Description	2021 Actual	2022 Adopted Budget	2022 Estimated By Dept.	2023 Adopted Budget
1	800	638	621.100	Legal Fees	20,348	7,000	6,000	7,000
2	800	638	622.100	Accounting Fees	9,600	9,600	9,600	9,600
3	800	638	626.100	Maintenance & Repairs	41,738	40,000	43,000	42,000
4	800	638	627.100	Insurance	3,435	4,500	3,584	6,000
5	800	638	629.100	Other Professional Services	36,520	30,000	0	0
6	800	638	630.100	Utilities	5,064	5,500	5,818	6,000
7	800	638	630.300	Sewer Treatment Fees	119,977	216,000	260,000	264,000
8	800	638	632.200	Contractual Services	5,487	5,487	5,487	5,487
9				Total Services	242,168	318,087	333,489	340,087
10								
11	800	638	655.100	Business Expense	26	100	0	0
12	800	638	660.100	Other Supplies	0	0	0	0
13	800	638	662.100	Bad Debt Expense	0	12,000	6,000	6,000
14				Total Supplies & Other	26	12,100	6,000	6,000
15								
16	800	638	671.100	Principal Payments	58,498	58,500	58,500	58,500
17	800	638	672.100	Interest	156,098	156,100	156,100	156,100
18				Total Debt Service	214,596	214,600	214,600	214,600
19								
20	800	638	684.100	Improvements/Not Buildings	0	0	0	0
21								
22	800	638	699.998	Depreciation Expense	134,457	133,445	134,457	134,457
23				Total Other Expenses	134,457	133,445	134,457	134,457
24								
25				BRUSH CREEK SEWER FUND				
26				TOTAL EXPENDITURES	591,247	678,232	688,546	695,144
27								
28	800	638	690.100	Transfer to General Fund	6,000	9,000	9,000	9,000
29	800	638	690.450	Transfer to Building Fund	0	0	0	0



COMMISSION ORDER

STATE OF MISSOURI
County of Franklin

} ss.

Tuesday, December 20, 2022
Budget

APPROPRIATION ORDER BUDGET FOR FISCAL YEAR 2023

WHEREAS, the County Commission is advised that the budget for the year 2023 has been prepared and adopted 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 20th day of December, 2022, preceded by a public notice set forth on the 6th day of December, 2022.

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 20th day of December, 2022.

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$23,975,368 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **GENERAL REVENUE FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$3,091,134 be and hereby is appropriated, apportioned and set aside for the payment of expenditures of the **EMERGENCY FUND** for 2023, 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 \$23,411,580 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **ROAD AND BRIDGE FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$622,258 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **TRANSPORTATION COMMITTEE GRANT FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$1,062,844 be and hereby is appropriated, and set aside for the payment of proposed expenditures of the **ASSESSMENT FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$70,000 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **CAPITAL IMPROVEMENT FUND (SHERIFF)** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$613,340 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures for the **CAPITAL PROJECTS FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$18,236,506 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **AMERICAN RESCUE PLAN ACT** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$55,000 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **ELECTION EQUIPMENT REPLACEMENT FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$35,000 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **LAW ENFORCEMENT TRAINING FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$0 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **FAMILY COURT FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$62,380 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **TREATMENT COURT FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$15,000 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **FRANKLIN COUNTY LAW ENFORCEMENT RESTITUTION FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$60,500 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **DOJ EQUITABLE SHARING FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$20,405,913 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **LAW ENFORCEMENT SALES TAX FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$3,551,200 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of **PROPOSITION P LAW ENFORCEMENT COMPENSATION FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$3,972,993 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of **PROPOSITION P LAW ENFORCEMENT AND EMERGENCY DISPATCH FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$135,910 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **INMATE SECURITY FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$514,159 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **COLLECTOR'S TAX MAINTENANCE FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$166,831 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **SHERIFF REVOLVING FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$192,500 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **SHERIFF CIVIL FEES FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$1,990,502 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **COUNTY WIDE 911 SYSTEM FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$8,500 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **PROSECUTING ATTORNEY TRAINING FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$25,000 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **ELECTION SERVICES FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$11,576 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **DOMESTIC VIOLENCE FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$1,215,630 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **HEALTH DEPARTMENT FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$92,500 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **RECORDS PRESERVATION FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$10,000 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **PROSECUTING ATTORNEY ADMINISTRATIVE HANDLING COST FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$433,109 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **MUNICIPAL COURT FUND** for 2023, as set forth in the approved budget; and

IT IS FURTHER ORDERED, ADJUDGED AND DECREED that \$704,144 be and hereby is appropriated, apportioned and set aside for the payment of proposed expenditures of the **BRUSH CREEK SEWER FUND** for 2023, 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 \$0.1111 per \$100 assessed valuation (levy subject to change by sales tax reduction) and the tentative tax rate of Road and Bridge Fund be, \$0.2005; and

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

ORDER MADE THIS 20TH DAY OF DECEMBER, 2022.

I hereby certify that there is a balance otherwise unencumbered to the credit of the appropriation to which this order is chargeable and a cash balance otherwise unencumbered in the treasury to the credit of the fund which payment is to be made, each sufficient to meet this obligation.

Auditor Angela Gilson
2023 Budget 12/21/22



Presiding Commissioner



Commissioner of 1st District



Commissioner of 2nd District