Courthouse 100 W. Cherry Street Nevada, MO 64772 417-448-2505 417-448-2500 Fax: 417-667-6035

e-mail: commission@vernoncountymo.org



VERNON COUNTY COMMISSION

JOE HARDIN
Presiding Commissioner
CINDY THOMPSON
Northern Commissioner

EVERETT L. WOLFE Southern Commissioner

November 07, 2017

Missouri State Auditor Nicole Galloway PO Box 869 Jefferson City MO 65102

Re: 2017 Budget Amendments- Vernon County

Dear Mrs. Galloway:

The County Commission request to amend the General Fund:

General Fund: The Sheriff Vehicle Purchase line item will increase by \$36,566.50 to purchase a new vehicle for the sheriff's office. It will be offset by an increase in prisoner housing for the year.

Copies of the funds are	included for your referen	nce.
Joe Hardin	Cindy Thompson	Everett L. Wolfe
Presiding Commissioner	Northern Commissioner	Southern Commissioner

VERNON COUNTY 2017 BUDGET GENERAL REVENUE FUND SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2017 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2016	532,979.13
(a) Less outstanding warrants	
2. Net cash available, December 31, 2016	532,979.13
3. Estimated revenues for 2017	4,572,849.47
4. Subtotal	5,105,828.60
5. Deduct appropriations for 2017	5,044,089.41
6. Estimated ending cash balance, December 31, 2017	61,739.19
7. Other Net Resources Available	444,853.13
8. Estimated ending balance, December 31, 2017, (After other net resources available)	506,592.32
<u>CASH RECONCILIATION</u>	
Cash Available 12-31-2015	699,201.15
Revenues - 2016	4,240,003.46
Expenditures - 2016	4,406,225.48
Adjustments: Change in outstanding warrants Other	
Total	0.00
Cash Available 12-31-2016	532,979.13

	2015 Actual	2016 Actual	2017 Estimated
1. PROPERTY TAX REVENUES			125 000 00
2017 Property taxes		442 001 22	425,000.00
2016 Property taxes	400 171 06	442,901.33	
2015 and prior property taxes	408,151.06		
Replacement tax on subclass 3			
property	8,996.22	10,795.63	9,500.00
Pilt & Forest Cropland	14,048.37	11,873.95	14,000.00
Total	431,195.65	465,570.91	448,500.00
2. SALES TAX REVENUES	1,067,993.75	1,067,930.34	1,050,000.00
Total	1,067,993.75	1,067,930.34	1,050,000.00
3. INTERGOVERNMENTAL REVENUES			
IVD Pros Atty - cir. Clerk Incentive	26,915.56	42,892.09	34,428.00
Intangible Tax & Int-Financial Ins.	760.06	3,022.27	1,500.00
Reimb Prisoner Board Bill	138,353.73	167,666.73	100,000.00
Dispatch Services	130,333.73	2,294.31	225,000.00
Juvenile Diversion II	22,887.76	32,374.03	39,000.00
Econ. Dev. Salary Reimbursement Remonumentation	22,007.70	32,374.03	15,000.00
911 Rent	0.00	0.00	0.00
Pros. Atty. Tax Collection			
State Reimb. \$6.00 Jury Fee	756.00	1,332.00	750.00
Private Car Tax	28,643.59	33,691.88	28,000.00
Recycling Center	23,800.00	26,043.50	34,156.60
Heritage Grant	5,650.75	16,609.25	159,054.00
St. Rmb. Absentee Ball	0.00	0.00	133,03 1.00
MO DOT	0.00	9,102.32	0.00
Mosmart/Task Force Reimbursement	0.00	0.00	0.00
Drug Task Force	8,045.18	0.00	0.00
Shf's supplemental salary	58,544.12	66,549.06	60,000.00
COPS (all)	21,340.33	11,575.66	0.00
JAG grant/task force	90,726.92	61,959.63	60,000.00
LLEBG	1,768.00	0.00	8,210.00
Resource Office Reimb.	47,097.83	47,234.75	47,479.03
OCDEFT/MO safety/DOJ/CCMJ	2,308.55	2,900.11	3,600.00
ICCG/Citizen Corp/CCP	0.00	0.00	0.00
Drug Court Reimbursement	13,320.00	13,959.50	24,000.00
Total	490,918.38	539,207.09	840,177.63

	2015	2016	2017
	Actual	Actual	Estimated
4. CHARGES FOR SERVICES			
Sheriff fees	80,050.14	156,615.46	85,000.00
County Clerk fees	13,291.27	13,763.25	13,300.00
Circuit Clerk fees	36,837.94	36,797.68	35,500.00
Housing prisoners	753,945.00	774,704.00	791,145.20
Jail phones	0.00	0.00	0.00
Recorder of Deeds fees	58,465.75	58,822.50	60,000.00
Collector 2% deliquent	27,959.76	27,771.03	27,500.00
Collector commissions and fees	351,825.23	381,802.52	351,450.00
Collector city fees	21,990.64	24,473.06	22,000.00
Public Administrator	49,274.70	47,432.36	44,000.00
Cir Clk Criminal%Civil Cases \$75.00 CoCost	24,443.46	23,541.05	25,000.00
GIS	0.00	245.00	100.00
Total	1,418,083.89	1,545,967.91	1,454,995.20
Total	1,410,005.07	1,545,707.71	1,434,773.20
5. INTEREST INCOME	4,895.63	5,976.53	5,000.00
6. OTHER REVENUES			
28th Judicial	59,751.99	65,518.70	72,464.76
Duplicate Tax Receipts	400.00	334.00	200.00
Healthcare Reimbursement	0.00	80.73	200.00
Fairgrounds Rent & Utilities	3,078.15	7,522.94	5,000.00
Postage Reimbursement	0.00	191.82	2,000.00
Surplus Items	7,231.30	0.00	
Reimb. Workmans Comp.	1,658.30	0.00	
Sales Tax Adv.	1,980.00	2,380.00	2,000.00
Reimb. Court Reporter	2,545.52	866.63	1,731.24
Photo Copies	1,357.25	1,050.17	500.00
Other Detailed Inf. On other sheet	47,841.48	43,296.76	31,310.00
Jury Reimbursement	0.00	665.36	0.00
Recorder Statutory	46,174.00	46,207.00	45,000.00
Metz Bank(dispatch eq. loan)			132,941.08
Emergency Management	10,823.33	11,559.46	12,029.56
Total	182,841.32	179,673.57	303,176.64
7. TRANSFERS IN			
Law Enfc Sales Tax /comp pay off	375,000.00	335,000.00	355,000.00
Election Fund	0.00	975.70	0.00
Road and Bridge Administrative Transfer	106,462.19	66,201.41	90,000.00
Recorder/Recycling	19,400.00	16,000.00	9,000.00
PA Bad Check	7,000.00	5,500.00	
Tax Maintenance	18,000.00	12,000.00	5,000.00
Tax Maintenance Total	525,862.19	435,677.11	471,000.00
1 Out	525,002.17	155,077.11	171,000.00
8. GRAND TOTAL REVENUES	4,121,790.81	4,240,003.46	4,572,849.47

_	Expenditures		Appropriations		
	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
GENERAL COUNTY GOVERNMENT					
County Commission: Commissioners' annual salaries Clerical annual salaries Office expenses	93,814.32	96,904.75	96,784.32	98,720.01	96,784.32
Equipment Mileage and training Other	4,187.80 6,210.04	4,928.48 4,699.00	7,000.00 4,750.00	6,000.00 4,693.00	5,500.00 4,693.00
- - - - - -					
Total	104,212.16	106,532.23	108,534.32	109,413.01	106,977.32
County Clerk: County Clerk's annual salary Deputy and clerical annual	46,255.14	47,768.77	47,755.14	48,710.24	47,755.14
salaries	115,742.84	119,217.37	119,521.34	123,005.90	123,005.90
Office expenses	8,426.10	6,484.25	7,775.00	7,150.00 2,000.00	7,150.00 2,000.00
Equipment Mileage and training Other	2,371.48 3,041.18	1,886.60 1,609.02	2,000.00 3,000.00 0.00	2,000.00	2,000.00
- - - - - - -					
Total	175,836.74	176,966.01	180,051.48	182,866.14	181,911.04

Total

Expenditures Appropriations 2017 2017 2015 2016 2016 Actual Actual Approved Requested Approved 3. Elections: 110,000.00 Judges, clerks, etc. 21,117.12 14,087.40 35,000.00 35,000.00 3,907.36 Transfer to Election Service Transfer to Election 60,362.12 Voter registration 2,847.05 1,196.76 3,000.00 1,500.00 1,500.00 Voting Registration Supplies 0.00 0.00 500.00 500.00 500.00 Transfer 5% to Election Fund 1,400.00 3,058.74 5,499.90 1,750.00 1,750.00 Transfer 5% to Election Service 1,722.27 Bond 100.00 0.00 0.00 0.00 0.00 Total 25,464.17 84,334.65 118,999.90 38,750.00 38,750.00 4. Buildings and Grounds: Custodian's annual salary 36,615.00 40,780.06 41,947.52 38,313.58 41,947.52 25,168.52 18,820.60 22,000.00 20,000.00 20,000.00 Supplies 55,000.00 55,000.00 Utilities 47,363.17 50,838.08 50,000.00 Repairs and upkeep 19,797.19 5,049.99 30,000.00 25,000.00 25,000.00 1,500.00 1,500.00 1,500.00 Equipment 0.00 0.00 Postage Meter 2,532.95 5,634.15 4,507.32 4,507.32 4,507.32 12,500.00 159,054.00 159,054.00 Courthouse Restoration 21,099.93 84,000.00 Frgn. Repair & Upkeep 7,474.72 1,954.91 2,500.00 2,500.00 2,500.00 Elevator & Maintenance 3,577.28 3,294.68 3,750.00 3,750.00 3,750.00 Mowing & landscaping 4,635.00 4,570.00 4,700.00 5,000.00 5,000.00

147,877.34

243,737.38

318,258.84

318,258.84

161,362.41

<u>-</u>	Expenditures		Appropriations		
<u>-</u>	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
5. Employee Fringe Benefits: Social security	116,060.73	129,166.63	129,754.14	147,174.71	147,449.51
LAGERS	120,195.83	148,601.09	153,996.15	151,754.02	151,834.51
Insurance, medical	200,979.66	235,478.60	277,786.84	319,770.00	322,192.50
Workers' compensation	48,258.00	52,314.91	49,513.32	36,058.00	36,058.00
Unemployment	9,027.03	12,138.09	9,500.63	15,633.01	15,795.23
Comp-time payoff	0.00	14,978.19	10,000.00	10,000.00	10,000.00
- - - - -					
Total -	494,521.25	592,677.51	630,551.08	680,389.74	683,329.75
6. Treasurer:					
Treasurer's annual salary	46,255.14	47,755.14	47,755.14	48,710.24	47,755.14
Deputy annual salary	51,780.39	46,602.33	54,048.23	46,729.58	45,220.06
Office expenses Equipment	15,806.64	14,463.02	18,000.00	18,000.00	17,000.00
Mileage and training	2,582.23	2,598.37	3,500.00	3,500.00	3,500.00
Other Collector/Treas. City Collections	21,514.32	24,583.46	22,000.00	4,954.00 22,000.00	4,954.00 22,000.00
- - - - - - - - -					
Total -	137,938.72	136,002.32	145,303.37	143,893.82	140,429.20

	Expenditures		Appropriations		
	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
7. Collector: Collector's annual salary Deputy and clerical annual salaries Office expenses Equipment Mileage and training Other					
Total	0.00	0.00	0.00	0.00	0.00
8. Recorder of Deeds: Recorder of Deeds' annual salary Deputy and clerical	46,255.14	47,766.30	47,755.14	48,710.24	47,755.14
annual salaries	26,978.71	27,271.67	27,278.89	27,827.44	27,827.44
Office expenses	2,786.71	2,224.79	3,650.00	3,600.00	3,100.00
Equipment	14,455.97	14,835.42	15,400.00	15,400.00	15,400.00
Mileage and training Other	500.00	955.65	1,500.00	1,500.00	1,500.00
Total	90,976.53	93,053.83	95,584.03	97,037.68	95,582.58

	Expenditures		Appropriations		
	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
9. Circuit Clerk: Deputy and clerical annual salaries					
Office expenses	24,098.57	23,287.55	26,200.00	26,100.00	26,100.00
Equipment	8,002.19	9,908.82	24,000.00	25,200.00	25,200.00
Mileage and training	150.00	245.46	1,500.00	1,500.00	1,500.00
Other	1,993.00	1,993.00	2,000.00	2,000.00	2,000.00
Total	34,243.76	35,434.83	53,700.00	54,800.00	54,800.00
10. Court Administration: Office expenses Equipment					
Jury scrip	877.22	3,515.73	3,000.00	4,000.00	4,000.00
Criminal cost bills	5,873.30	8,665.03	6,000.00	9,000.00	9,000.00
Court Reporter	4,294.00	1,992.17	2,800.00	2,800.00	2,800.00
Public Defender	10,636.51	10,699.19	11,000.00	11,370.00	11,370.00
Total	21,681.03	24,872.12	22,800.00	27,170.00	27,170.00

	Expenditures		Appropriations		
	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
11. Public Administrator: Public Administrator's					
annual salary	46,255.14	47,770.63	47,755.14	48,710.24	47,755.14
Office expenses	3,358.58	4,087.63	4,500.00	4,700.00	4,700.00
Equipment	5,113.96	1,710.11	1,842.00	2,886.28	2,886.28
Mileage and training	2,463.36	5,291.47	7,300.00	3,600.00	3,600.00
Other	33,790.99	35,933.70	35,267.18	1,050.00	1,050.00
Staff Salaries				35,004.49	36,207.07
Total	90,982.03	94,793.54	96,664.32	95,951.01	96,198.49
TOTAL GENERAL COUNTY					
GOVERNMENT (1 through 11)	1,337,218.80	1,492,544.38	1,695,925.88	1,748,530.24	1,743,407.22

	Expenditures		Appropriations		
	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
PUBLIC SAFETY					
12. Sheriff:					
Sheriff's annual salary	51,270.75	53,270.75	53,270.75	54,336.17	53,270.75
Deputy annual salaries	296,566.77	343,809.94	350,843.06	390,294.70	390,294.70
Clerical annual salaries	48,192.81	44,916.15	44,747.04	45,762.91	45,762.91
Other salaries	131,683.80	129,336.21	131,082.16	109,103.14	132,196.12
Office expense	10,739.95	13,911.59	15,510.01	14,800.00	15,800.00
Equipment	203,291.16	166,443.81	189,112.66	177,310.00	213,966.50
Mileage Uniforms	0.00	4,632.97	5,000.00	5,000.00	5,089.69
Other	125,989.61	76,328.37	84,062.38	76,810.00	76,810.00
Total	867,734.85	832,649.79	873,628.06	873,416.92	933,190.67

	Expend	Expenditures		Appropriations		
	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved	
13. Jail: Jailers' annual salaries Other salaries Board of prisoners Maintenance supplies Repairs and upkeep	278,141.37 55,779.03 265,467.13 178,238.40 22,910.21	254,203.65 96,676.07 270,764.49 172,313.55 115,546.09	300,893.71 82,184.00 287,631.61 182,124.33 115,546.09	282,909.56 102,993.03 257,000.00 181,500.00 25,000.00	282,909.56 102,993.03 289,527.49 188,500.00 37,000.00	
Equipment Other expenses	216,666.66	280,367.56	361,372.62	312,772.00	458,084.60	
Total	1,017,202.80	1,189,871.41	1,329,752.36	1,162,174.59	1,359,014.68	
14. Prosecuting Attorney: Prosecuting Attorney's annual salary Assistants' salaries	135,059.00	136,516.34	135,869.36	137,084.00	137,084.00	
Clerical salaries	67,948.00	68,302.48	68,381.04	70,256.79	70,256.79	
Office expenses	6,525.79	7,333.74	7,850.00	7,950.00	7,950.00	
Equipment	4,438.13	6,009.64	7,200.00	8,630.00	5,480.00	
Mileage	1,143.56	1,646.85	2,000.00	2,100.00	1,350.00	
Other	3,059.00	2,801.00	3,100.00	3,000.00	2,960.00	
Total	218,173.48	222,610.05	224,400.40	229,020.79	225,080.79	

	Expenditures		Appropriations		
	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
15. Juvenile Officer: Deputy and clerical					
annual salaries		0.575.00	10.500.00	10.500.00	
Office expenses	10,310.86	9,676.39	10,200.00	10,200.00	10,200.00
Equipment	149.99	619.00	920.00	2,150.00	2,150.00
Mileage	12,331.62	11,356.14	12,500.00	12,500.00	12,500.00
Other					
Foster Detention	14,565.00	14,280.00	20,000.00	20,000.00	20,000.00
Probational and Court Services	0.00	0.00	1,000.00	0.00	0.00
Juvenile Court II & Juv. Court Di	32,766.89	41,025.20	39,000.00	39,000.00	39,000.00
Training	395.00	850.00	2,000.00	2,000.00	2,000.00
Atty Juv. Court	63,528.74	64,201.67	63,500.00	65,000.00	65,000.00
Chair	0.00	0.00	0.00	0.00	0.00
Copy Machine	489.50	2,073.00	2,100.00	350.00	350.00
Cir. Court Atty.	0.00	0.00	5,000.00	5,000.00	5,000.00
Office Machine Repair	1,123.20	0.00	0.00	0.00	0.00
Total	135,660.80	144,081.40	156,220.00	156,200.00	156,200.00
16. Coroner:					
Coroner's annual salary	15,604.14	16,616.57	16,604.14	16,936.22	16,604.14
Office expenses	860.00	860.00	1,045.00	895.00	895.00
Equipment	0.00	50.00	50.00	425.00	425.00
Mileage	2,220.17	2,494.11	2,430.00	2,690.00	2,690.00
Inquest costs		•	•	•	
Other	4,052.30	13,671.52	13,340.00	16,110.00	16,110.00
Deputy & Clerical	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
Total	23,986.61	34,942.20	34,719.14	38,306.22	37,974.14
TOTAL PUBLIC SAFETY (12					
through 16)	2,262,758.54	2,424,154.85	2,618,719.96	2,459,118.52	2,711,460.28

		Expenditures		Appropriations		
		2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
Othe	r					
17.	Insurance & Bonds	76,303.90	68,691.41	75,000.00	75,000.00	75,000.00
	Publication Cost	2,966.11	2,898.08	3,000.00	3,000.00	3,000.00
	University Extension Service	48,000.00	49,020.00	49,020.00	49,500.00	49,500.00
	Computer	28,656.91	27,302.03	29,750.00	28,200.00	25,700.00
	Economic Dev./Chamber Forest Cropland	3,000.00 2,998.87	3,000.00 3,435.28	3,000.00 3,618.43	3,000.00 3,618.43	3,000.00 3,618.43
	Total	161,925.79	154,346.80	163,388.43	162,318.43	159,818.43
18.	State PA/retirement	7,752.00	9,044.00	7,752.00	11,628.00	11,628.00
10	Total	7,752.00	9,044.00	7,752.00	11,628.00	11,628.00
19.	Surveyor	0.00	0.00	0.00	0.00	0.00
	Recycling Center	27,761.52	32,301.13	35,797.39	34,156.60	40,156.60
	Total	27,761.52	32,301.13	35,797.39	34,156.60	40,156.60

2015 Actual	2016 Actual	2016	2017	2017
		Approved	Requested	2017 Approved
672.00	372.00	1,000.00	1,000.00	1,000.00
3,696.48 43,684.43 11,007.05 15,245.86	3,408.37 28,478.92 11,190.67 13,641.49	4,200.00 28,492.00 15,618.80 11,861.80	3,410.00 29,172.02 15,786.56 12,029.56	3,410.00 29,172.02 15,786.56 12,029.56
100.00	0.00 100.00	15,000.00 1,000.00	11,500.00 1,000.00	26,500.00 700.00
74,405.82	57,191.45	77,172.60	73,898.14	88,598.14 300,201.17
	3,696.48 43,684.43 11,007.05 15,245.86 100.00	3,696.48 3,408.37 43,684.43 28,478.92 11,007.05 11,190.67 15,245.86 13,641.49 0.00 100.00 100.00 74,405.82 57,191.45	3,696.48 3,408.37 4,200.00 43,684.43 28,478.92 28,492.00 11,007.05 11,190.67 15,618.80 15,245.86 13,641.49 11,861.80 0.00 15,000.00 100.00 100.00 1,000.00 74,405.82 57,191.45 77,172.60	3,696.48 3,408.37 4,200.00 3,410.00 43,684.43 28,478.92 28,492.00 29,172.02 11,007.05 11,190.67 15,618.80 15,786.56 15,245.86 13,641.49 11,861.80 12,029.56 0.00 15,000.00 11,500.00 100.00 100.00 1,000.00 1,000.00 3,096.41 3,410.00 3,410.00 2,029.56 3,614.49 11,861.80 12,029.56 3,000.00 10,000.00 1,000.00 1,000.00 100.00 1,000.00 1,000.00 1,000.00 3,000.00 1,000.00 1,000.00 1,000.00 4,405.82 57,191.45 77,172.60 73,898.14

<u>-</u>	Expenditures		Appropriations		
-	2015 Actual	2016 Actual	2016 Approved	2017 Requested	2017 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
Children's Center	2,000.00	1,000.00	1,000.00	2,000.00	2,000.00
Children's Mercy	0.00	0.00	0.00	0.00	0.00
- - - -					
TOTAL HEALTH AND WELFARE (21)	2,000.00	1,000.00	1,000.00	2,000.00	2,000.00
DEBT SERVICE					
22.					
- -					
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23.	15.115.10	00.004.00	06.504.56	44.150.60	44.150.62
Reassessment	15,117.12	80,894.00	86,584.76	44,150.63	44,150.63
Drug Court	13,147.50	14,622.50	24,000.00	24,000.00	24,000.00
Accounting Errors Capital Improvement fund	0.00	0.00 100,000.00	0.00 100,000.00	0.00 100,000.00	90,000.00
TOTAL TRANSFERS OUT (23)	328,264.62	195,516.50	210,584.76	168,150.63	158,150.63
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues	5,341.05	40,126.37	121,031.02	128,870.11	128,870.11
			121,031.02	120,0/0.11	120,0/0.11
25. GRAND TOTAL EXPENDITURES	4,207,428.14	4,406,225.48			
26. GRAND TOTAL APPROPRIATIONS		=	4,931,372.04	4,788,670.67	5,044,089.41