

VERNON COUNTY COMMISSION

*Vernon County Courthouse
100 West Cherry Ste 6
Nevada MO 64772-3367
417-448-2505*

December 20, 2016

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

Re: 2016 Budget Amendments- Vernon County

Dear Mrs. Galloway:

The County Commission request to amend the General and R&B Funds:

General Fund: The Sheriff Office has had an increase of \$57,000 in state prisoner board bill, and \$100,000 in prisoner housing for a total increase of \$157,000. The Sheriff Prisoner Transport line item will increase by \$11,306.52 due to having to transport more prisoners. The Sheriff Telephone line item will increase by \$307.65 and the Sheriff Office supply line item by \$202.36. The Sheriff Dare supplies/dwi line item should increase by \$181.06 due to purchases more supplies than was budgeted. The Sheriff Auto insurance line item should increase by \$2,757 due to the auto insurance going up for the year. The sheriff copier line item should increase by \$987.66 due to the copier lease and maintenance agreements increasing for the year. The sheriff repairs and upkeep line item should increase by \$90546.09 due to purchasing a hot water for the jail that was not budgeted for. The sheriff jail supplies line item should increase by \$10,874.33 due to purchasing more supplies for the jail. The sheriff prisoner medical line item should increase by \$10,325.09 due to the premiums increasing for the year. The sheriff 911 dispatcher line item should increase by \$29,512.24 due to Vernon County not taking over the dispatch center till June, and all those expense increases will add up to \$157,000. The sheriff have received and spent a MODOT grant for radar guns in the amount of 9,102.32, and so the MODOT/MO Safety line item will increase by that amount. The resource office line item for the sheriff office will increase by \$22,848.70 due to the Nevada R-5 School District payment for the first half of the 2016-17 school year. The sheriff JAG line item should increase by \$18,000 due to receiving the grant that we did not budget for. The sheriff Deputy Sheriff Supplement salary line item should increase by \$38,100 due to receiving the grant for the year.

Road & Bridge Fund: The C.A.R.T line item needs to increase by \$9,313.50 due to Vernon County receiving a C.A.R.T grant that was meant for Moundville Township that was sent to us.

Copies of the funds are included for your reference.

Joe Hardin
Presiding Commissioner

Neal F. Gerster
Northern Commissioner

Everett L. Wolfe
Southern Commissioner

VERNON COUNTY
 2016 BUDGET
 GENERAL REVENUE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2016 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2015	<u>699,201.15</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2015	<u>699,201.15</u>
3. Estimated revenues for 2016	<u>4,279,418.43</u>
4. Subtotal	<u>4,978,619.58</u>
5. Deduct appropriations for 2016	<u>4,931,372.04</u>
6. Estimated ending cash balance, December 31, 2016	<u>47,247.54</u>
7. Other Net Resources Available	<u>260,000.00</u>
8. Estimated ending balance, December 31, 2016, (After other net resources available)	<u><u>307,247.54</u></u>

CASH RECONCILIATION

Cash Available 12-31-2014	<u>784,838.48</u>
Revenues - 2015	<u>4,121,790.81</u>
Expenditures - 2015	<u>4,207,428.14</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2015	<u><u>699,201.15</u></u>

VERNON COUNTY
 2016 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2014 Actual	2015 Actual	2016 Estimated
1. PROPERTY TAX REVENUES			
2016 Property taxes			400,000.00
2015 Property taxes		408,151.06	
2014 and prior property taxes	425,046.96		
Replacement tax on subclass 3 property			
Pilt & Forest Cropland	8,276.88	8,996.22	8,000.00
Total	12,740.93	14,048.37	13,000.00
	446,064.77	431,195.65	421,000.00
2. SALES TAX REVENUES			
	1,037,176.76	1,067,993.75	1,025,000.00
Total			
	1,037,176.76	1,067,993.75	1,025,000.00
3. INTERGOVERNMENTAL REVENUES			
IVD Pros Atty - cir. Clerk Incentive	51,227.27	26,915.56	40,739.72
Intangible Tax & Int-Financial Ins.	1,613.01	760.06	700.00
Reimb Prisoner Board Bill	169,174.22	138,353.73	167,000.00
Dispatch Services			170,000.00
Juvenile Diversion II	32,823.42	22,887.76	39,000.00
Econ. Dev. Salary Reimbursement			10,574.36
Remonumentation			
911 Rent	0.00	0.00	0.00
Pros. Atty. Tax Collection			
State Reimb. \$6.00 Jury Fee	1,506.00	756.00	0.00
Private Car Tax	28,979.31	28,643.59	28,000.00
Recycling Center	16,246.67	23,800.00	27,000.00
Heritage Grant	0.00	5,650.75	84,000.00
St. Rmb. Absentee Ball	610.66	0.00	0.00
MO DOT	0.00	0.00	9,102.32
Mosmart/Task Force Reimbursement	0.00	0.00	0.00
Drug Task Force	0.00	8,045.18	0.00
ShP's supplemental salary	46,219.96	58,544.12	66,544.00
COPS (all)	20,226.58	21,340.33	11,578.00
JAG grant/task force	8,463.76	90,726.92	61,900.00
LLEBG	6,892.65	1,768.00	0.00
Resource Office Reimb.	44,806.43	47,097.83	46,555.67
OCDEFT/MO safety/DOJ/CCMJ	1,796.89	2,308.55	3,600.00
ICCG/Citizen Corp/CCP	0.00	0.00	0.00
Drug Court Reimbursement	9,411.25	13,320.00	24,000.00
Total			
	439,998.08	490,918.38	790,294.07

VERNON COUNTY
 2016 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2014 Actual	2015 Actual	2016 Estimated
4. CHARGES FOR SERVICES			
Sheriff fees	79,372.77	80,050.14	70,000.00
County Clerk fees	13,152.09	13,291.27	13,200.00
Circuit Clerk fees	26,750.91	36,837.94	30,500.00
Housing prisoners	791,935.00	753,945.00	775,000.00
Jail phones	3,211.18	0.00	0.00
Recorder of Deeds fees	62,964.75	58,465.75	60,000.00
Collector 2% deliquent	29,340.82	27,959.76	28,000.00
Collector commissions and fees	341,197.77	351,825.23	331,450.00
Collector city fees	24,449.39	21,990.64	22,000.00
Public Administrator	44,473.30	49,274.70	48,000.00
Cir Clk Criminal%Civil Cases \$75.00 CoCost	24,758.70	24,443.46	25,000.00
GIS	74.00	0.00	0.00
Total	1,441,680.68	1,418,083.89	1,403,150.00
5. INTEREST INCOME	4,557.59	4,895.63	4,000.00
6. OTHER REVENUES			
28th Judicial	67,640.44	59,751.99	72,477.13
Duplicate Tax Receipts	235.00	400.00	200.00
Fairgrounds Rent & Utilities	2,275.00	3,078.15	2,500.00
Surplus Items	801.90	7,231.30	2,500.00
Reimb. Workmans Comp.	14,800.14	1,658.30	0.00
Sales Tax Adv.	1,840.00	1,980.00	1,800.00
Reimb. Court Reporter	944.45	2,545.52	1,731.24
Photo Copies	944.33	1,357.25	1,000.00
Other Detailed Inf. On other sheet	28,707.43	47,841.48	27,100.00
Jury Reimbursement	3,089.50	0.00	821.36
Recorder Statutory	45,466.00	46,174.00	45,000.00
Emergency Management	14,576.50	10,823.33	11,861.80
Total	181,320.69	182,841.32	166,991.53
7. TRANSFERS IN			
Law Enfc Sales Tax /comp pay off	193,000.00	375,000.00	315,000.00
Law Enfc Restitution	15,473.60	0.00	0.00
Road and Bridge Administrative Transfer	118,998.10	106,462.19	119,982.83
Recorder/Recycling	23,019.17	19,400.00	16,500.00
PA Bad Check	10,800.00	7,000.00	5,500.00
Tax Maintenance	17,304.43	18,000.00	12,000.00
Total	378,595.30	525,862.19	468,982.83
8. GRAND TOTAL REVENUES	3,929,393.87	4,121,790.81	4,279,418.43

VERNON COUNTY
 2016 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2014 Actual	2015 Actual	2015 Approved	2016 Requested	2016 Approved
15. Juvenile Officer:					
Deputy and clerical annual salaries					
Office expenses	15,088.76	10,310.86	12,300.00	10,200.00	10,200.00
Equipment	1,475.69	149.99	150.00	920.00	920.00
Mileage	11,670.30	12,331.62	12,500.00	12,500.00	12,500.00
Other					
Foster Detention	18,405.00	14,565.00	19,000.00	20,000.00	20,000.00
Probational and Court Services	0.00	0.00	1,000.00	1,000.00	1,000.00
Juvenile Court II & Juv. Court Di	26,162.78	32,766.89	39,000.00	39,000.00	39,000.00
Training	580.00	395.00	2,000.00	2,000.00	2,000.00
Atty Juv. Court	52,656.31	63,528.74	55,000.00	63,500.00	63,500.00
Chair	654.68	0.00	250.00	0.00	0.00
Copy Machine	445.50	489.50	450.00	2,100.00	2,100.00
Cir. Court Atty.	0.00	0.00	5,000.00	5,000.00	5,000.00
Office Machine Repair	0.00	1,123.20	1,664.00	0.00	0.00
Total	127,139.02	135,660.80	148,314.00	156,220.00	156,220.00
16. Coroner:					
Coroner's annual salary	15,149.65	15,604.14	15,604.14	16,604.14	16,604.14
Office expenses	860.00	860.00	860.00	1,045.00	1,045.00
Equipment	0.00	0.00	50.00	50.00	50.00
Mileage	2,605.60	2,220.17	2,620.00	2,430.00	2,430.00
Inquest costs					
Other	19,082.70	4,052.30	17,000.00	18,840.00	13,340.00
Deputy & Clerical	1,250.00	1,250.00	1,250.00	1,250.00	1,250.00
Total	38,947.95	23,986.61	37,384.14	40,219.14	34,719.14
TOTAL PUBLIC SAFETY (12 through 16)	2,116,300.02	2,262,758.54	2,352,944.66	2,401,808.98	2,618,719.96

VERNON COUNTY
 2016 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2014 Actual	2015 Actual	2015 Approved	2016 Requested	2016 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
Children's Center	0.00	2,000.00	2,000.00	1,000.00	1,000.00
Children's Mercy	0.00	0.00	3,000.00	0.00	0.00
TOTAL HEALTH AND WELFARE (21)	0.00	2,000.00	5,000.00	1,000.00	1,000.00
DEBT SERVICE					
22.					
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23.					
Reassessment	22,000.00	15,117.12	33,574.26	86,584.76	86,584.76
Drug Court	8,186.25	13,147.50	10,000.00	24,000.00	24,000.00
Accounting Errors	0.00	0.00	0.00	0.00	0.00
Capital Improvement fund		300,000.00	300,000.00	200,000.00	100,000.00
TOTAL TRANSFERS OUT (23)	30,186.25	328,264.62	343,574.26	310,584.76	210,584.76
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues	7,048.15	5,341.05	111,846.88	121,031.02	121,031.02
25. GRAND TOTAL EXPENDITURES	3,651,548.06	4,207,428.14			
26. GRAND TOTAL APPROPRIATIONS			4,559,989.54	4,782,379.94	4,931,372.04

VERNON COUNTY
 2016 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2016 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2015	<u>324,106.86</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2015	<u>324,106.86</u>
3. Estimated revenues for 2016	<u>2,249,706.00</u>
4. Subtotal	<u>2,573,812.86</u>
5. Deduct appropriations for 2016	<u>2,544,681.98</u>
6. Estimated ending cash balance, December 31, 2016	<u>29,130.88</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2016, (After other net resources available)	<u><u>29,130.88</u></u>

CASH RECONCILIATION

Cash Available 12-31-2014	<u>214,957.61</u>
Revenues - 2015	<u>1,737,783.64</u>
Expenditures - 2015	<u>1,628,634.39</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2015	<u><u>324,106.86</u></u>

VERNON COUNTY
 2016 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2014 Actual	2015 Actual	2016 Estimated
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00
5. INTEREST INCOME	2,777.39	2,145.37	2,000.00
6. OTHER REVENUES			
Surplus Property			
Misc. Income	69,096.70	1,866.08	6,000.00
Reimb workers' comp	0.00	0.00	0.00
Emergency Management	2,400.00	2,400.00	2,400.00
Materials	10,485.70	0.00	0.00
Ins. Payment on Metz Twp. Bridge			
Total	81,982.40	4,266.08	8,400.00
7. TRANSFERS IN			
Transfer from Sewer Fund	5,284.09	5,000.00	5,200.00
Total	5,284.09	5,000.00	5,200.00
8. GRAND TOTAL REVENUES	1,871,752.08	1,737,783.64	2,249,706.00

