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JOE HARDIN
Presiding Commissioner

CINDY THOMPSON
Northern Commissioner

EVERETT L. WOLFE
Southern Commissioner

VERNON COUNTY COMMISSION

December 28, 2020

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

Re: 2020 Budget Amendments- Vernon County

Dear Mrs. Galloway:

The County Commission requests to amend the General Fund, Election Fund, Election Service Fund, HAVA Fund, Law Enforcement Sales Tax Fund, and the Recycling Fund. The County Commission requests to create a new fund called the CARES ACT Grant Fund:

General Fund: The Legal Service Program expense line item needs to increase by \$6,039.64 due to increase in Legal Services for the CARES ACT. The Audit Expense line item needs to increase by \$16,500 due to the county having a single audit in 2021 due to the CARES ACT Funding. The Resource Officer Line expense line item needs to increase by \$23,394.10 due to reimbursement from the Nevada R-5 School district for the Resource officer for the 1st half of the 2020-21 school year. The Jail Supplies expense line item needs to increase by \$63,695.82. That is due to \$28,125.64 in reimbursement for CARES ACT expenses that the jail incurred, and the other \$35,570.18 is due to increases to prisoner housing for the year. We also need to budget up the following expenses line items for the sheriffs office: repairs and upkeep \$7,939.40, insurance \$7,234.10, 911 equipment maintenance \$625.33, prisoner meals \$36,915.94, prisoner medical \$12,260.65, telephone \$320.10, office supplies \$1,787.81, task force/cnet \$6,273.53, auto purchase \$54,028.60, comp access/global \$6,325.10, car equipment \$10,743.95, vehicle upkeep \$883.50, and Prisoner Transport \$210.20 for a total of \$145,548.21 due to increases in prisoner housing for the year.

Election Fund: The November Election Expense line item needs to increase by \$11,274.58, The August Election Expense Line item needs to increase by \$2,028.10, and the Transfer to Election Service line item needs to increase by \$447.46 due to increase in expenses for the august and November elections.

That is due to us receiving reimbursement from the state for the March Election that we were not expecting until the following year.

Election Service Fund: We are needing to create a new line item for revenues and expenditures due to us receiving a private grant in the amount of \$9,348.01 from the Center for Tech and Civic Life.

HAVA Fund: We are needing to create a new line item for revenues and expenditures due to us receiving \$38,202.25 from the Secretary of State office due to CARES ACT funding for the elections.

Law Enforcement Sales Tax: We are needing to increase the expense line item called Transfer to General by \$125,000 due to increases in sales tax for the year that was more than was budgeted.

Recycling Fund: We are needing to increase the Transfer to General line item by \$21.19 due to interest that was accrued due to us not closing the fund until March.

CARES ACT Grant Fund: We are needing to set up a new fund due to the county receiving \$2,412,450 from the State of Missouri for CARES ACT Funding. We need to create 3-line items for the expenses: Phase 1 gets \$844,357.50, Phase 2 gets \$784,046.25, and Phase 3 gets \$784,046.25.

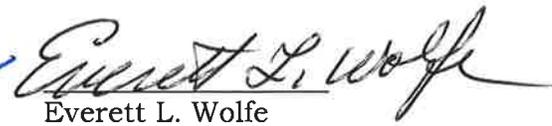
Copies of the funds are included for your reference.



Joe Hardin
Presiding Commissioner



Cindy Thompson
Northern Commissioner



Everett L. Wolfe
Southern Commissioner

VERNON COUNTY
2020 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	1/4 % Assessment Fund
NET CASH AVAILABLE FOR 2020	2,600,140.91	1,065,089.76	777,539.62	16,217.37	36,013.86
Revenues, 2020					
Property tax	633,000.00	456,000.00	130,000.00		41,000.00
Sales tax	2,228,000.00	1,051,500.00	0.00		0.00
Intergovernmental revenues	4,891,989.66	858,266.25	1,256,278.00	227,847.00	0.00
Charges for services	1,721,568.39	1,660,568.39	0.00	0.00	11,500.00
Interest	11,607.17	5,000.00	4,000.00	400.00	150.00
Other	187,672.90	22,606.00	78,900.00	260.00	0.00
Transfers in	713,083.86	526,818.18	6,000.00	3,415.68	0.00
Total Revenues	10,386,921.98	4,580,758.82	1,475,178.00	231,922.68	52,650.00
TOTAL FUNDS AVAILABLE					
	12,987,062.89	5,645,848.58	2,252,717.62	248,140.05	88,663.86
Expenditures, 2020					
County Commission	3,710,232.46	116,619.06			0.00
County Clerk	169,535.96	169,535.96			0.00
Elections	287,080.22	87,050.00			0.00
Buildings and grounds	173,662.24	173,662.24			0.00
Employee fringe benefits	822,530.30	822,530.30			0.00
County Treasurer	170,293.72	140,174.36			0.00
County Collector	0.00	0.00			0.00
Recorder of Deeds	126,303.94	89,359.44			0.00
Circuit Clerk	42,300.00	42,300.00			0.00
Court Administration	31,070.00	31,070.00			0.00
Public Administrator	101,563.20	101,563.20			0.00
Sheriff	1,242,094.98	1,111,677.26			0.00
Jail	1,653,879.36	1,653,879.36			0.00
Prosecuting Attorney	233,802.30	229,443.80			0.00
Juvenile Officer	156,300.00	156,300.00			0.00
County Coroner	50,674.94	50,674.94			0.00
Health and welfare	35,207.62	8,000.00			0.00
Debt service	0.00	0.00			0.00
Transfers out	760,702.51	87,200.00	85,532.76	0.00	3,415.68
Emergency Fund	129,767.43	129,767.43			0.00
Assessor	333,388.23			248,140.05	85,248.18
Highways and roads	2,090,655.11		2,090,655.11		0.00
Other	429,846.46	380,576.58			
Total Expenditures	12,750,890.98	5,581,383.93	2,176,187.87	248,140.05	88,663.86
ESTIMATED ENDING CASH					
BALANCE	236,171.91	64,464.65	76,529.75	0.00	0.00
OTHER NET RESOURCES					
AVAILABLE	492,495.95	492,495.95	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	728,667.86	556,960.60	76,529.75	0.00	0.00

VERNON COUNTY
2020 SUMMARY OF BUDGETS

	Sheriff Discretionary Fund	Officers Training Fund	Prosecuting Attorney Training Fund	Sewer Fund	Election Fund
NET CASH AVAILABLE FOR 2020	4,298.76	5,726.00	2,185.62	0.00	0.00
Revenues, 2020					
Property tax	0.00	0.00	0.00	6,000.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	15,000.00	1,000.00	0.00	0.00	42,100.14
Charges for services	0.00	2,000.00	0.00	0.00	0.00
Interest	0.00	0.00	10.98	25.00	0.00
Other	0.00	0.00	1,058.89	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	85,050.00
Total Revenues	15,000.00	3,000.00	1,069.87	6,025.00	127,150.14
TOTAL FUNDS AVAILABLE	19,298.76	8,726.00	3,255.49	6,025.00	127,150.14
Expenditures, 2020					
County Commission	0.00	0.00	0.00	25.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	114,902.68
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	19,298.76	8,726.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	3,255.49	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	6,000.00	12,247.46
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	19,298.76	8,726.00	3,255.49	6,025.00	127,150.14
ESTIMATED ENDING CASH					
BALANCE	0.00	0.00	0.00	0.00	0.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	0.00	0.00	0.00	0.00	0.00

VERNON COUNTY
2020 SUMMARY OF BUDGETS

	Law Enforcement Sales Tax Fund	Local Emergency Planning Commission Fund	Law Enforcement Restitution Fund	Election Service Fund	Tax Maintenance Fund
NET CASH AVAILABLE FOR 2020	152,032.78	24,207.62	23,269.88	15,413.53	10,019.36
Revenues, 2020					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	1,176,500.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	3,000.00	0.00	1,000.00	32,000.00
Charges for services	0.00	0.00	20,000.00	0.00	0.00
Interest	1,500.00	0.00	0.00	100.00	100.00
Other	0.00	0.00	0.00	9,348.01	0.00
Transfers in	0.00	0.00	0.00	5,400.00	0.00
Total Revenues	1,178,000.00	3,000.00	20,000.00	15,848.01	32,100.00
TOTAL FUNDS AVAILABLE	1,330,032.78	27,207.62	43,269.88	31,261.54	42,119.36
Expenditures, 2020					
County Commission	694,252.50	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	31,261.54	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	30,119.36
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	27,207.62	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	540,780.28	0.00	0.00	0.00	12,000.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	43,269.88	0.00	0.00
Total Expenditures	1,235,032.78	27,207.62	43,269.88	31,261.54	42,119.36
ESTIMATED ENDING CASH					
BALANCE	95,000.00	0.00	0.00	0.00	0.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	95,000.00	0.00	0.00	0.00	0.00

VERNON COUNTY
2020 SUMMARY OF BUDGETS

	Help America Vote Act Fund	Inmate Security Fund	Prosecuting Attorney Admin Cost Fund	Shelter Fund	Recycling Fund
NET CASH AVAILABLE FOR 2020	4,617.73	9,418.71	1,353.01	0.00	5.14
Revenues, 2020					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	42,848.27	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	2,500.00	6,000.00	0.00
Interest	0.00	0.00	0.00	0.00	21.19
Other	0.00	70,000.00	1,750.00	0.00	0.00
Transfers in	6,400.00	0.00	0.00	0.00	0.00
Total Revenues	49,248.27	70,000.00	4,250.00	6,000.00	21.19
TOTAL FUNDS AVAILABLE	53,866.00	79,418.71	5,603.01	6,000.00	26.33
Expenditures, 2020					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	53,866.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	79,418.71	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	1,103.01	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	4,500.00	0.00	26.33
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	6,000.00	0.00
Total Expenditures	53,866.00	79,418.71	5,603.01	6,000.00	26.33
ESTIMATED ENDING CASH					
BALANCE	0.00	0.00	0.00	0.00	0.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE	0.00	0.00	0.00	0.00	0.00

VERNON COUNTY
2020 SUMMARY OF BUDGETS

	Federal Seizure Fund	United Way Dare Fund	Payment Inlieu Of Taxes Fund	Vernon County Dare Fund	Recorder User Fund
NET CASH AVAILABLE FOR 2020	0.00	1,330.95	0.00	829.70	36,644.50
Revenues, 2020					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	100.00	0.00	0.00	100.00	0.00
Charges for services	0.00	0.00	0.00	0.00	9,000.00
Interest	0.00	0.00	0.00	0.00	300.00
Other	0.00	3,000.00	0.00	750.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	100.00	3,000.00	0.00	850.00	9,300.00
TOTAL FUNDS AVAILABLE					
	100.00	4,330.95	0.00	1,679.70	45,944.50
Expenditures, 2020					
County Commission	0.00	0.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	36,944.50
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	100.00	4,330.95	0.00	1,679.70	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	9,000.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	100.00	4,330.95	0.00	1,679.70	45,944.50
ESTIMATED ENDING CASH					
BALANCE	0.00	0.00	0.00	0.00	0.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	0.00	0.00	0.00	0.00	0.00

VERNON COUNTY
2020 SUMMARY OF BUDGETS

	Bond Reserve Fund	Capital Improvement Fund	Sheriff Ccw Fund	Katy Allen Lake Fund	Prosecuting Attorney Tax Collection Fund
NET CASH AVAILABLE FOR 2020	0.00	400,205.40	6,863.60	6,680.50	177.51
Revenues, 2020					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	0.00	0.00	0.00	0.00
Charges for services	0.00	0.00	10,000.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	80,000.00	0.00	0.00	0.00
Total Revenues	0.00	80,000.00	10,000.00	0.00	0.00
TOTAL FUNDS AVAILABLE					
	0.00	480,205.40	16,863.60	6,680.50	177.51
Expenditures, 2020					
County Commission	0.00	480,205.40	0.00	6,680.50	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	16,863.60	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	480,205.40	16,863.60	6,680.50	0.00
ESTIMATED ENDING CASH					
BALANCE	0.00	0.00	0.00	0.00	177.51
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	0.00	0.00	0.00	0.00	177.51

VERNON COUNTY
2020 SUMMARY OF BUDGETS

	Fairground Building Fund	Cares Act Grant Fund	29 Fund	30 Fund	31 Fund
NET CASH AVAILABLE FOR 2020	0.00	0.00	0.00	0.00	0.00
Revenues, 2020					
Property tax	0.00	0.00	0.00	0.00	0.00
Sales tax	0.00	0.00	0.00	0.00	0.00
Intergovernmental revenues	0.00	2,412,450.00	0.00	0.00	0.00
Charges for services	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Transfers in	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	2,412,450.00	0.00	0.00	0.00
TOTAL FUNDS AVAILABLE					
	0.00	2,412,450.00	0.00	0.00	0.00
Expenditures, 2020					
County Commission	0.00	2,412,450.00	0.00	0.00	0.00
County Clerk	0.00	0.00	0.00	0.00	0.00
Elections	0.00	0.00	0.00	0.00	0.00
Buildings and grounds	0.00	0.00	0.00	0.00	0.00
Employee fringe benefits	0.00	0.00	0.00	0.00	0.00
County Treasurer	0.00	0.00	0.00	0.00	0.00
County Collector	0.00	0.00	0.00	0.00	0.00
Recorder of Deeds	0.00	0.00	0.00	0.00	0.00
Circuit Clerk	0.00	0.00	0.00	0.00	0.00
Court Administration	0.00	0.00	0.00	0.00	0.00
Public Administrator	0.00	0.00	0.00	0.00	0.00
Sheriff	0.00	0.00	0.00	0.00	0.00
Jail	0.00	0.00	0.00	0.00	0.00
Prosecuting Attorney	0.00	0.00	0.00	0.00	0.00
Juvenile Officer	0.00	0.00	0.00	0.00	0.00
County Coroner	0.00	0.00	0.00	0.00	0.00
Health and welfare	0.00	0.00	0.00	0.00	0.00
Debt service	0.00	0.00	0.00	0.00	0.00
Transfers out	0.00	0.00	0.00	0.00	0.00
Emergency Fund	0.00	0.00	0.00	0.00	0.00
Assessor	0.00	0.00	0.00	0.00	0.00
Highways and roads	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	2,412,450.00	0.00	0.00	0.00
ESTIMATED ENDING CASH					
BALANCE	0.00	0.00	0.00	0.00	0.00
OTHER NET RESOURCES					
AVAILABLE	0.00	0.00	0.00	0.00	0.00
ESTIMATED ENDING BALANCE					
	0.00	0.00	0.00	0.00	0.00

VERNON COUNTY
 2020 BUDGET
 GENERAL REVENUE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2020 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2019	<u>1,065,089.76</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2019	<u>1,065,089.76</u>
3. Estimated revenues for 2020	<u>4,580,758.82</u>
4. Subtotal	<u>5,645,848.58</u>
5. Deduct appropriations for 2020	<u>5,581,383.93</u>
6. Estimated ending cash balance, December 31, 2020	<u>64,464.65</u>
7. Other Net Resources Available	<u>492,495.95</u>
8. Estimated ending balance, December 31, 2020, (After other net resources available)	<u><u>556,960.60</u></u>

CASH RECONCILIATION

Cash Available 12-31-2018	<u>726,845.73</u>
Revenues - 2019	<u>4,993,524.05</u>
Expenditures - 2019	<u>4,655,280.02</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2019	<u><u>1,065,089.76</u></u>

VERNON COUNTY
 2020 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2018 Actual	2019 Actual	2020 Estimated
1. PROPERTY TAX REVENUES			
2020 Property taxes			435,000.00
2019 Property taxes		450,450.71	
2018 and prior property taxes	454,048.57		
Replacement tax on subclass 3 property			
Pilt & Forest Cropland	10,086.28	9,972.43	9,000.00
Total	16,350.15	12,474.43	12,000.00
	480,485.00	472,897.57	456,000.00
2. SALES TAX REVENUES			
Sales Tax Interest	1,046,567.46	1,102,425.68	1,050,000.00
	0.00	2,048.34	1,500.00
Total	1,046,567.46	1,104,474.02	1,051,500.00
3. INTERGOVERNMENTAL REVENUES			
IVD Pros Atty - cir. Clerk Incentive	49,799.26	44,771.45	45,098.85
Intangible Tax & Int-Financial Ins.	90.49	122.42	100.00
Reimb Prisoner Board Bill	198,570.92	345,595.23	135,000.00
Dispatch Services	225,000.00	235,901.40	255,000.00
Juvenile Diversion II	31,488.00	28,190.97	39,000.00
Emergency Management	11,227.92	9,384.98	11,260.94
Cares Act Grant			50,665.28
28th Judicial	55,942.63	60,383.59	72,526.59
911 Rent	0.00	0.00	0.00
Pros. Atty. Tax Collection			
State Reimb. \$6.00 Jury Fee	534.00	1,692.00	0.00
Private Car Tax	31,411.66	33,902.47	30,000.00
Reimb. Court Reporter	1,767.30	1,297.42	4,760.91
Recycling Center(Region M Grant)	32,950.00	36,814.02	46,948.98
Heritage Grant	72,260.44	0.00	0.00
St. Rmb. Absentee Ball/Election	0.00	0.00	20,000.00
MO DOT	0.00	0.00	0.00
Mosmart/Task Force Reimbursement	0.00	0.00	0.00
Drug Task Force	4,392.86	5,186.03	9,180.00
Shf's supplemental salary	18,088.71	28,214.72	39,294.25
COPS (all)	0.00	0.00	0.00
JAG grant/task force	0.00	0.00	0.00
LLEBG	0.00	0.00	10,000.00
Resource Office Reimb.	46,829.60	47,685.20	47,980.45
OCDEFT/MO safety/DOJ/CCMJ	5,051.88	9,999.24	7,000.00
ICCG/Citizen Corp/CCP	0.00	0.00	0.00
Recorder Statutory	45,046.00	26,294.00	25,000.00
Drug Court Reimbursement	1,800.00	3,300.00	7,200.00
City of Nevada(clean-up)			2,250.00
Total	832,251.67	918,735.14	858,266.25

VERNON COUNTY
 2020 BUDGET
 GENERAL REVENUE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2018 Actual	2019 Actual	2020 Estimated
4. CHARGES FOR SERVICES			
Sheriff fees	75,028.27	72,118.52	60,000.00
County Clerk fees	13,396.47	13,060.80	12,500.00
Circuit Clerk fees	42,933.01	16,780.58	10,500.00
Housing prisoners	1,081,885.00	1,247,965.00	1,011,118.39
Jail phones	0.00	0.00	0.00
Recorder of Deeds fees	64,650.00	60,393.75	60,000.00
Collector 2% deliquent	32,189.15	32,633.42	32,000.00
Collector commissions and fees	385,280.49	385,473.13	381,450.00
Collector city fees	28,054.84	27,199.08	28,000.00
Public Administrator	45,968.15	37,046.22	40,000.00
Cir Clk Criminal%Civil Cases \$75.00 CoCost	23,284.07	19,471.53	25,000.00
GIS	2,077.93	0.00	0.00
Total	1,794,747.38	1,912,142.03	1,660,568.39
5. INTEREST INCOME			
	6,759.69	7,485.34	5,000.00
6. OTHER REVENUES			
Duplicate Tax Receipts	511.00	333.00	300.00
Healthcare Reimbursement	0.00	0.00	0.00
Fairgrounds Rent & Utilities	6,563.20	9,223.96	6,000.00
Postage Reimbursement	65.66	47.92	0.00
Surplus Items	9,348.72	0.00	0.00
Reimb. Workmans Comp.	0.00	0.00	0.00
Sales Tax Adv.	3,200.00	3,870.00	3,500.00
Insurance Claims	0.00	30,719.36	0.00
Photo Copies	806.92	685.65	0.00
Other Detailed Inf. On other sheet	18,761.31	17,674.94	9,806.00
Jury Reimbursement	0.00	757.52	0.00
Sale of Recyclables(Recycling Center)			3,000.00
Metz Bank(dispatch eq. loan)	0.00	0.00	0.00
Econ. Dev. Salary Reimbursement	0.00	0.00	0.00
Total	39,256.81	63,312.35	22,606.00
7. TRANSFERS IN			
Law Enfc Sales Tax /Restitution Fund	439,000.00	431,778.00	415,780.28
Election Fund	0.00	0.00	0.00
Road and Bridge Administrative Transfer	64,537.78	58,599.60	85,532.76
Recorder/Recycling	9,000.00	9,000.00	9,005.14
PA Bad Check	4,500.00	4,500.00	4,500.00
Tax Maintenance	12,000.00	10,600.00	12,000.00
Total	529,037.78	514,477.60	526,818.18
8. GRAND TOTAL REVENUES			
	4,729,105.79	4,993,524.05	4,580,758.82

VERNON COUNTY
 2020 BUDGET
 GENERAL REVENUE FUND
 APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2018 Actual	2019 Actual	2019 Approved	2020 Requested	2020 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
Children's Center	2,000.00	2,000.00	2,000.00	3,000.00	3,000.00
Children's Mercy	0.00	0.00	0.00	3,000.00	0.00
County Transportation	0.00	0.00	5,000.00	0.00	5,000.00
TOTAL HEALTH AND WELFARE (21)	2,000.00	2,000.00	7,000.00	6,000.00	8,000.00
DEBT SERVICE					
22.					
TOTAL DEBT SERVICE (22)	0.00	0.00	0.00	0.00	0.00
TRANSFERS OUT					
23. Reassessment	15,658.41	0.00	1,426.66	4,135.68	0.00
Drug Court	1,500.00	3,600.00	3,600.00	7,200.00	7,200.00
Accounting Errors	0.00	0.00	0.00	0.00	0.00
Capital Improvement fund	95,000.00	80,000.00	80,000.00	100,000.00	80,000.00
TOTAL TRANSFERS OUT (23)	112,158.41	83,600.00	85,026.66	111,335.68	87,200.00
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues	-156.09	0.47	121,120.30	129,767.43	129,767.43
25. GRAND TOTAL EXPENDITURES	4,756,703.53	4,655,280.02			
26. GRAND TOTAL APPROPRIATIONS			5,011,045.66	5,394,060.14	5,581,383.93

VERNON COUNTY
 2020 BUDGET
 ELECTION FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2020 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2019	<u>0.00</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2019	<u>0.00</u>
3. Estimated revenues for 2020	<u>127,150.14</u>
4. Subtotal	<u>127,150.14</u>
5. Deduct appropriations for 2020	<u>127,150.14</u>
6. Estimated ending cash balance, December 31, 2020	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2020, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2018	<u>0.00</u>
Revenues - 2019	<u>39,019.89</u>
Expenditures - 2019	<u>39,019.89</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2019	<u><u>0.00</u></u>

VERNON COUNTY
 2020 BUDGET
 ELECTION FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2018 Actual	2019 Actual	2019 Approved	2020 Requested	2020 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections	67,701.43	31,189.34	41,573.83	101,600.00	114,902.68
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out	11,860.50	7,830.55		11,800.00	12,247.46
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	79,561.93	39,019.89	41,573.83	113,400.00	127,150.14
GRAND TOTAL EXPENDITURES	79,561.93	39,019.89	41,573.83	113,400.00	127,150.14

DETAIL OF EXPENDITURES

1.					
	Election expenses				
	Transfer to Election Service	7,060.50	5,430.55	5,400.00	5,847.46
	Transfer to HAVA	4,800.00	2,400.00	6,400.00	6,400.00
	Transfer to General Fund	0.00	0.00		
	February Election expenses				
	March Election expenses			25,400.00	25,400.00
	April Election Expenses	17,290.54	20,687.93	30,000.00	25,400.00
	August Election Expenses	24,543.22	10,501.41	11,573.83	25,400.00
	November Election expenses	25,867.67			25,400.00
	Total	79,561.93	39,019.89	41,573.83	113,400.00
					127,150.14

VERNON COUNTY
 2020 BUDGET
 LAW ENFORCEMENT SALES TAX FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2020 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2019	<u>152,032.78</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2019	<u>152,032.78</u>
3. Estimated revenues for 2020	<u>1,178,000.00</u>
4. Subtotal	<u>1,330,032.78</u>
5. Deduct appropriations for 2020	<u>1,235,032.78</u>
6. Estimated ending cash balance, December 31, 2020	<u>95,000.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2020, (After other net resources available)	<u><u>95,000.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2018	<u>101,030.50</u>
Revenues - 2019	<u>1,106,051.92</u>
Expenditures - 2019	<u>1,055,049.64</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2019	<u><u>152,032.78</u></u>

VERNON COUNTY
 2020 BUDGET
 ELECTION SERVICE FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2020 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2019	<u>15,413.53</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2019	<u>15,413.53</u>
3. Estimated revenues for 2020	<u>15,848.01</u>
4. Subtotal	<u>31,261.54</u>
5. Deduct appropriations for 2020	<u>31,261.54</u>
6. Estimated ending cash balance, December 31, 2020	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2020, (After other net resources available)	<u>0.00</u>

CASH RECONCILIATION

Cash Available 12-31-2018	<u>12,781.84</u>
Revenues - 2019	<u>8,570.89</u>
Expenditures - 2019	<u>5,939.20</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2019	<u>15,413.53</u>

VERNON COUNTY
 2020 BUDGET
 HELP AMERICA VOTE ACT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2020 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2019	<u>4,617.73</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2019	<u>4,617.73</u>
3. Estimated revenues for 2020	<u>49,248.27</u>
4. Subtotal	<u>53,866.00</u>
5. Deduct appropriations for 2020	<u>53,866.00</u>
6. Estimated ending cash balance, December 31, 2020	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2020, (After other net resources available)	<u>0.00</u>

CASH RECONCILIATION

Cash Available 12-31-2018	<u>4,580.19</u>
Revenues - 2019	<u>7,068.08</u>
Expenditures - 2019	<u>7,030.54</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2019	<u>4,617.73</u>

VERNON COUNTY
 2020 BUDGET
 HELP AMERICA VOTE ACT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2018 Actual	2019 Actual	2020 Estimated
1. PROPERTY TAX REVENUES			
2020 Property taxes			
2019 Property taxes			
2018 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
State Voting Systems			
Election Improvement Grant			
HAVA Operations			
Election Efficiency Grant	4,729.20	4,636.56	4,646.02
Secretary of State CARES ACT			38,202.25
Total	4,729.20	4,636.56	42,848.27
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

VERNON COUNTY
 2020 BUDGET
 HELP AMERICA VOTE ACT FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2018 Actual	2019 Actual	2019 Approved	2020 Requested	2020 Approved
SUMMARY BY FUNCTION					
County Commission					
County Clerk					
Elections	14,952.47	7,030.54	10,816.75	15,663.75	53,866.00
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
Sheriff					
Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out	4.29				
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total	14,956.76	7,030.54	10,816.75	15,663.75	53,866.00
GRAND TOTAL EXPENDITURES	14,956.76	7,030.54	10,816.75	15,663.75	53,866.00

DETAIL OF EXPENDITURES

1.					
	Expenses/Poll worker training				
	Polling Place accessibility				
	Misc	10,227.56	2,393.98	6,180.19	11,017.73
	HAVA operations				
	Efficiency	4,729.20	4,636.56	4,636.56	4,646.02
	Computer Equipment				
	Secretary of State CARES ACT				38,202.25
	Total	14,956.76	7,030.54	10,816.75	53,866.00

VERNON COUNTY
 2020 BUDGET
 RECYCLING FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2020 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2019	<u>5.14</u>
(a) Less outstanding warrants	<u> </u>
2. Net cash available, December 31, 2019	<u>5.14</u>
3. Estimated revenues for 2020	<u>21.19</u>
4. Subtotal	<u>26.33</u>
5. Deduct appropriations for 2020	<u>26.33</u>
6. Estimated ending cash balance, December 31, 2020	<u>0.00</u>
7. Other Net Resources Available	<u> </u>
8. Estimated ending balance, December 31, 2020, (After other net resources available)	<u><u>0.00</u></u>

CASH RECONCILIATION

Cash Available 12-31-2018	<u>4,237.34</u>
Revenues - 2019	<u>8,499.40</u>
Expenditures - 2019	<u>12,731.60</u>
Adjustments:	
Change in outstanding warrants	<u> </u>
Other	<u> </u>
Total	<u>0.00</u>
Cash Available 12-31-2019	<u><u>5.14</u></u>

VERNON COUNTY
 2020 BUDGET
 CARES ACT GRANT FUND
 SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
 APPROPRIATIONS FOR 2020 EXPENDITURES, AND ESTIMATED ENDING
 BALANCE

1. Cash Available, December 31, 2019	0.00
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2019	0.00
3. Estimated revenues for 2020	2,412,450.00
4. Subtotal	2,412,450.00
5. Deduct appropriations for 2020	2,412,450.00
6. Estimated ending cash balance, December 31, 2020	0.00
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2020, (After other net resources available)	0.00

CASH RECONCILIATION

Cash Available 12-31-2018	0.00
Revenues - 2019	0.00
Expenditures - 2019	0.00
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	0.00
Cash Available 12-31-2019	0.00

VERNON COUNTY
 2020 BUDGET
 CARES ACT GRANT FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2018 Actual	2019 Actual	2020 Estimated
1. PROPERTY TAX REVENUES			
2020 Property taxes			
2019 Property taxes			
2018 Property taxes			
Replacement tax on subclass 3 property			
Total	0.00	0.00	0.00
2. SALES TAX REVENUES			
Total	0.00	0.00	0.00
3. INTERGOVERNMENTAL REVENUES			
State of Missouri CARES ACT Grant			2,412,450.00
Total	0.00	0.00	2,412,450.00
4. CHARGES FOR SERVICES			
Total	0.00	0.00	0.00

