

FRANKLIN COUNTY, KANSAS



2007 ANNUAL BUDGET

FRANKLIN COUNTY ADMINISTRATION
1428 SOUTH MAIN SUITE 2
OTTAWA, KANSAS 66067
(785) 229-3487

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BOARD OF FRANKLIN COUNTY COMMISSIONERS

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Donald C. Hay, 4th District
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Jay P. Newton, Jr.
Interim County Administrator
1428 S. Main Suite 2
Ottawa, KS 66067
785/229-3486

August 2, 2006

Dear Commissioners:

The County Commission is the legislative body of Franklin County and thus the policy makers giving the direction to the County's present and future. On an annual basis the budget is arguably the most important policy decision the Governing Body will make. The budget addresses current needs (the operating departments), long term needs (debt service and project funding) and fiscal management (fund investment, fund balances and reserve accounts). What is determined in any one budget year effects the present and the future of the community. The 2007 Franklin County Annual Budget has been presented by the county operating departments to the County Administrator. The County Administrator has reviewed the proposed budgets as submitted and has organized all the various budgets from all sources together as a single coherent document in compliance with Kansas Budget Law for review, adjustment and ultimate approval of the County Commission following a public hearing.

Overview

The 2007 operating budget is \$19,670,422, as compared to the 2006 budget of \$17,779,370. However, the portion derived from Ad Valorem property tax is proposed to be \$475,106 less than the current 2006 budget. The reasons for the tax levy reduction will become evident as each budget fund is reviewed. In terms of mill levy, the reduction in Ad Valorem 2007 taxes will be 8.636 less than 2006. It might be assumed such a reduction in mill levy would be accompanied by reductions of service, personnel or salaries and benefits for employees, but such is not the case. The preliminary budget proposes to maintain essentially all services currently provided. Additionally, the proposed cash balances of the county are maintained in order to avoid a mill levy increase in future budgets.

The budget proposes a 2% cost of living adjustment for Franklin County employees. With the adoption of a position classification pay plan by the County Commission in 2005, provisions are also included in the 2007 annual budget for performance merit increases within each county department. Employees will be evaluated on their employment anniversary date in accordance with the provisions of the Franklin County Personnel Rules and Pay Plan and, depending on the result of the evaluation, could receive a salary increase of 1% to 3%. Funds are budgeted for that purpose.

Every effort has been made to scrutinize each fund and operating budget and remove any expense not necessary to the purpose of that budget and to concentrate only on the dollar amount needed to accomplish the public purpose. As a result, a number of cost reductions were possible and that resulted in a reduction of

tax dollars. Additionally, Franklin County continues to see growth in tax base and the 11.25% growth in assessed valuation has had a positive effect on the 2007 budget.

Review of Funds and Budgets

The General Fund is the largest county budget (\$7,308,859) composed of twenty-three individual funds. The largest combined portion of the General Fund is the Sheriff's operating budget, Jail and 9-1-1 budget totaling \$2,903,406 or 39% of the General Fund. The next largest fund is Juvenile Intake and Detention at \$591,530. Six funds of the twenty-three funds within the General Fund account for 57% of the budget when the County Attorney's and the District Courts budgets are included. The point of this information is to emphasize the major role and cost of the law enforcement, criminal and legal system for Franklin County. The remaining 43% of the General Fund supports the County Commission, County Clerk, Treasurer, Register of Deeds, Emergency Management, Planning, Administration, Technology Services, Environmental Health and custodial services along with a number of smaller funds. A review of several of the fund budgets follows:

- **Commission:** The 2006 Commissioner's budget was increased \$450,000 over the previous year without an apparent designated purpose. The 2007 budget removes the excess funding and brings the Commissioner's budget below that of both 2005 and 2006 budgets. Additionally, it has been observed that the Commissioner's budget has been used as a "catch-all" budget for items that probably should be carried in other operating budgets. For example, expense for exterminator services should be carried in building maintenance rather than the County Commission budget. The Commission budget, as with all 2007 budgets, reflects a new chart of accounts. While this may appear to be of small import, it was found after a cursory review that budget items like "telephone" have had at least three budget chart of account numbers; contractual agreements had six chart of account numbers; medical supplies, four numbers and so on through the budgets. The lack of consistency results in confusion, difficulties for accounts payable, inability of the public and the commission to make sense of budget expenditures. I will request the Commission to formalize the chart of accounts following the adoption of the 2007 budget and a final review of those account numbers by the auditor.

- **Clerk:** The 2007 County Clerk budget is reduced from the 2006 budget. The reason for the reduction is primarily due to reassigning salary expenses between the Clerk's budget and the Election budget as is done in other Kansas counties. The remaining elements of the budget remain consistent with past budgets. It will be noted in this and all other county budgets that the Personal Services part of the budget is shown in detail and not "lump-summed" as in past budgets. Employee title, number of authorized employees salary and a breakdown of benefits are shown for each operating budget.

- **Attorney:** This budget increases by \$111,352 from the 2006 budget based on the County Commission decision to budget an additional full-time attorney and one full-time support staff as recommended by the County Attorney. Other budget increase includes lease cost for a new copier and capital outlay expense for office equipment and computer equipment. Conversations with the judges of the District Court and with the Sheriff and members of law enforcement indicate an ever increasing case load in the County Attorney's Office.

- **Register of Deeds:** This budget, with other county budgets having employee salaries, reflects the additional cost as the result of the pay plan adopted by the County Commission in 2005. Additionally, this budget reflects the County Administrator's recommendation that the salaries of Franklin County elected officials be brought into line with the salaries paid to elected officials of other Kansas counties of comparable size relative to budget, population and staffing. This office has operated for a number of years with the Register of Deeds, one full-time employee and a part-time employee. This arrangement provides no time for vacations, use of sick leave for the two full-time employees. An additional full-time employee is budgeted

in the 2007 budget and the part-time position is eliminated. The new full-time position is classified as a Clerk I. The expansion of the Register of Deeds Office should accommodate the new position and provide additional area for public use.

- Sheriff: Law enforcement budgets—Sheriff, Jail, and 911 Communications—reflect a major increase in the 2007 budget. In the case of the Sheriff's Department the increased cost of fuel substantially increased vehicle operating expenses from \$70,000 in 2006 to \$145,000 for 2007. Due to the fairly large staff and pay levels of Sheriff Department employees the cost of living adjustment and merit increases the budget adding nearly \$50,000 more to the budget and Capital Outlay expense added another \$30,000 above the previous year's budget. In total the Sheriff's budget increased \$234,939.

- Jail: the adopted Jail budget increased for only one reasons—the cost of housing inmates in out of county jail facilities. Whereas Franklin County until one year ago could anticipate housing jail space available and earning revenue from that unoccupied jail space, the situation is now reversed with Franklin County inmates being housed out of county. The anticipated additional coast of this is about \$270,000. With the exception of a cost of living increase and performance merit increases, the budget line items remain the same or less than
2006.

- 911 Communications: This budget increases by \$39,859 due to cost of living adjustments, performance merit increases, and budgeted overtime.

- District Court: The only change in the District Court budget is that of the increase in juror fees as authorized by the Kansas Legislature in the 2006 Session. The "Juror's Fees and Travel" line item of the District Court budget increases from \$12,700 to \$50,800. The juror fee will increase from \$10.00 to \$40.00 a day effective January 1, 2007. Some Judicial Districts are proposing to continue the \$10.00 a day fee for the first day and increasing the fee to \$40.00 or \$50.00 on the days following the first day.

- Emergency Management: With more public attention being given to "Homeland Security," Emergency Management is and will continue to become a larger player in county budgeting. Most of the increase in this budget reflects the installation of the towers last year and the cost associated with maintaining those towers.

- Administration: The only change reflected in the Administrative budget is that of County Counselor being budgeted, along with associated employee benefits, as a full- time position, rather than in the Commission budget as a contractual services item. The funds previously included in the Commission budget have been removed. Without the inclusion of the County Counselor position, the Administrative budget would be almost \$30,000 less than the 2006 budget.

- Information Technology Budget and the Technology Services Budget: The IT budgets have been divided into two budgets—one to provide an operating budget for the IT Department and the other as an IT supply source for all county departments to purchase computer hardware and related computer services. Additionally, the IT Services budget pays for service contracts and licensing agreements for all county departments. This distinction between the IT operating department and the IT service department is an important means of providing services for the county departments, but also to let the Commission and public know the distinction between the two purposes. Jason Parks, IT Director, needs the opportunity to discuss this new approach with the Commissioners.

- Road and Bridge, Special Bridge, and the CHIP Fund: Roads and bridges are one of the fundamental reasons counties exist. These budgets represent the largest single operational expense of Franklin County. The combined total of these funds is \$4,706,242. This is an increase of \$319,000, of which \$112,000 is an increase in the CHIP Fund. The remaining increase reflects the growing coast of material due to increasing

oil prices. Franklin County has 1022 miles of county roads, 195 paved, approximately 759 unpaved and 78 miles of minimum maintenance roads. Rock is the largest single item in the budget aside from personnel cost. Based on the nature of Kansas Counties and the way they were created at their inception, this is to be expected to continue into the future. It is difficult to be creative or innovative about roads—they are what they are. Franklin County continues to improve the quality of the county road system. It is anticipated that a loan agreement will be approved for an additional 13 miles of paving in 2007. Both the Wilson Bridge and the Vermont Bridge projects are moving towards a bid date. Missouri road paving project should be ready to bid in 2007 with completion in 2008 or 2009. Efforts are currently underway to pave to urban design standards and provide drainage for Montana Road from the new U.S. 59 interchange to Sand Creek Road.

- Employee Benefit Fund: The cost related to employee benefits appears to be stabilizing. Health insurance, based on current trends, will not increase next year. Increases will happen in the Worker's Compensation cost and in KP&F retirement program. In retrospect the services of FBD have been beneficial to Franklin County and to a limited degree; there may be services that should be continued from this company.

- Ambulance: It is very important that the County Commission spend additional time in review of the Ambulance Department budget. While it is proposed that the mill levy be reduced by .298 mills the total budget is proposed to increase by nearly \$300,000. Sean Gooding, the Ambulance Chief has made some great strides. However, he needs to spend more time with county management and the County Commission to determine and receive approval of goals and objectives for the future of that department. The 2007 budget proposes establishment of a county ambulance station in Wellsville. This is an appropriate and excellent proposal but near and future cost need to be reviewed with the County Commission and a Commission policy decision made. With the continued growth of Franklin County there is little doubt of the continued growth and demand for this service.

- Appraisal: Except for adjustments to the salary line item and some additional funding (\$2,060) for training this budget remains unchanged. A discussion of staffing and training with the Appraiser might be helpful in determining budget needs.

- Health Department: Due to growing demands on this department and the growing awareness of public health issues it is suggested that a registered nurse has been added to this budget. Although this does increase the total budget, the growth of non-tax revenues, state/federal funds and growth of local tax base still results in a mill levy reduction. It appears public health issues could become one of the critical issues in the near future.

- Bond & Interest Fund: A review of the 2006 Bond and Interest Fund revealed that this budget was over budgeted by nearly \$350,000.00. I have been unable to determine a reason for this. The result, however, is a sharp drop in debt service, even with the addition of the 36 mile debt service payment in 2007. The mill levy declines 3.571 mills. The 2007 debt service requires Ad Valorem tax support for two items of debt—the 2005 General Obligation Refunding and the Kansas Department of Transportation Revolving Load Program to begin making payments on the 36 mile paving project. Other items of debt that do not involve Ad Valorem tax levy are sewer bonds, road benefit district bonds, KP&F employee benefit bonds, and lease purchase payments for the County Annex Building, Motor Graders, and Tractor Trailers/Dump Trucks.

- Non-tax Operating Budgets: Two County budgets involve full-time and part-time County personnel that operate without a tax levy. There are the Solid Waste/Transfer Station budget and the Motor Vehicle Department. Solid Waste has a budget of \$1,068,543 and 7.5 full-time employees. Aside from salaries, the largest portion of that budget (\$542,000) is the cost of transporting solid waste from the transfer station to a regional landfill.

The Motor Vehicle Department has a budget of \$138,159 and 4 employees. This is the department that issues motor vehicle license tags. While the county manages, operates and employees the personnel, the operation is essentially a function performed for the State of Kansas by the County.

- Other Budget Funded by Franklin County: There are a number of budgets funded in whole or in part by the County that are not County operating departments but non-the-less important to the citizens of the county and often vital in the services they provide. These budgets are Elderly Services, Extension Council, Mental Health, Rehab Center, Historical Society, Conservation District and Franklin County Fair. The property tax dollar amount requested in total by all of these agencies is \$709,306 or an estimated mill levy of 3.568. This compares to the 2006 property tax dollar amount of \$717,406 and a mill levy of 4.043.

Conclusion

The preparation of the 2007 budget revealed some interesting observations regarding Franklin County budgets. The fundamentals of sound budgeting have been followed in the preparation and management of past county budgets. The county has established and funded reserve funds to meet future needs, cash balance forward have appeared to have been appropriate but not excessive, and future budgets and mill levies have not been sacrificed for short term solutions and mill levy reductions. The proposed 2007 budget is reaping the benefit of excessive budgeting of some funds in the 2006 budget, the growth in the County's assessed valuation, and good financial management by the county department heads and elected officials.

There are many issues to face Franklin County in the future as always is the case where change is taking place. The County appears well poised to respond to those changes. There are, no doubt, concerns and issues to be addressed that are not addressed in this budget. One of those issues is establishment of a Franklin County Codes Court. With the establishment of a full-time County Counselor position, the County has an excellent opportunity to establish a Codes Court. It is suggested that this is a project the County Counselor, the Planning Director and the County Administrator work on and make a recommendation for implementation to the County Commission. In the longer term the issue of jail, court facilities and county attorney offices will need to be addressed. Following the completion of the needs assessment for these facilities, it is suggested that the County Commission use the services of a financial consultant or CPA to prepare a financial analysis for the best methods of financing such a project with the least financial impact on the community.

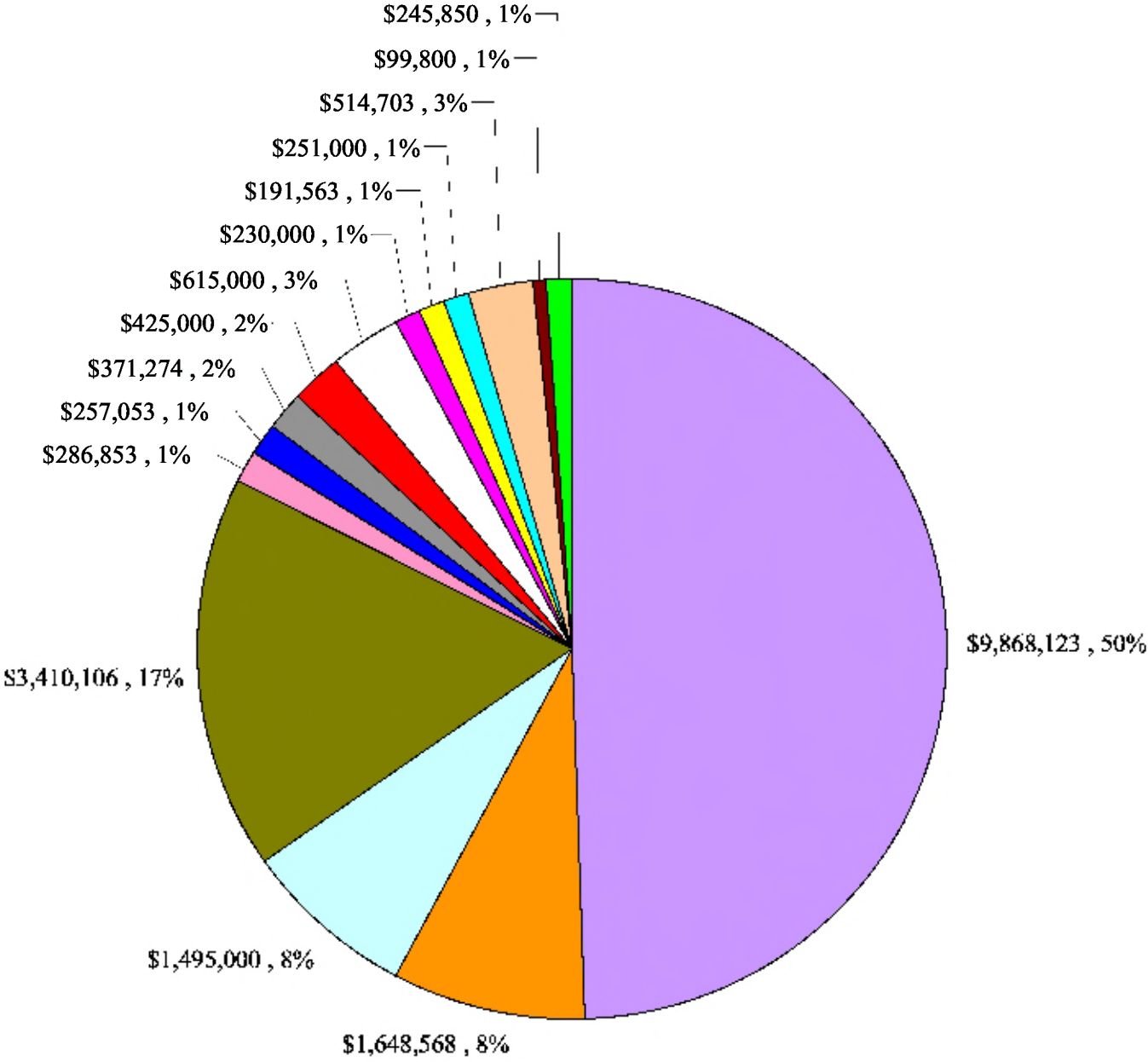
Thank you for the opportunity of providing whatever assistance I have been able to provide. Franklin County is a fine community with great promise. I wish you well.

Sincerely,

Jay P. Newton, Jr.
Interim County Administrator

cc: Franklin County Commission
Franklin County Elected Officials
Franklin County Employees
Franklin County Citizens

Revenue Sources for All 2007 County Operating Budgets

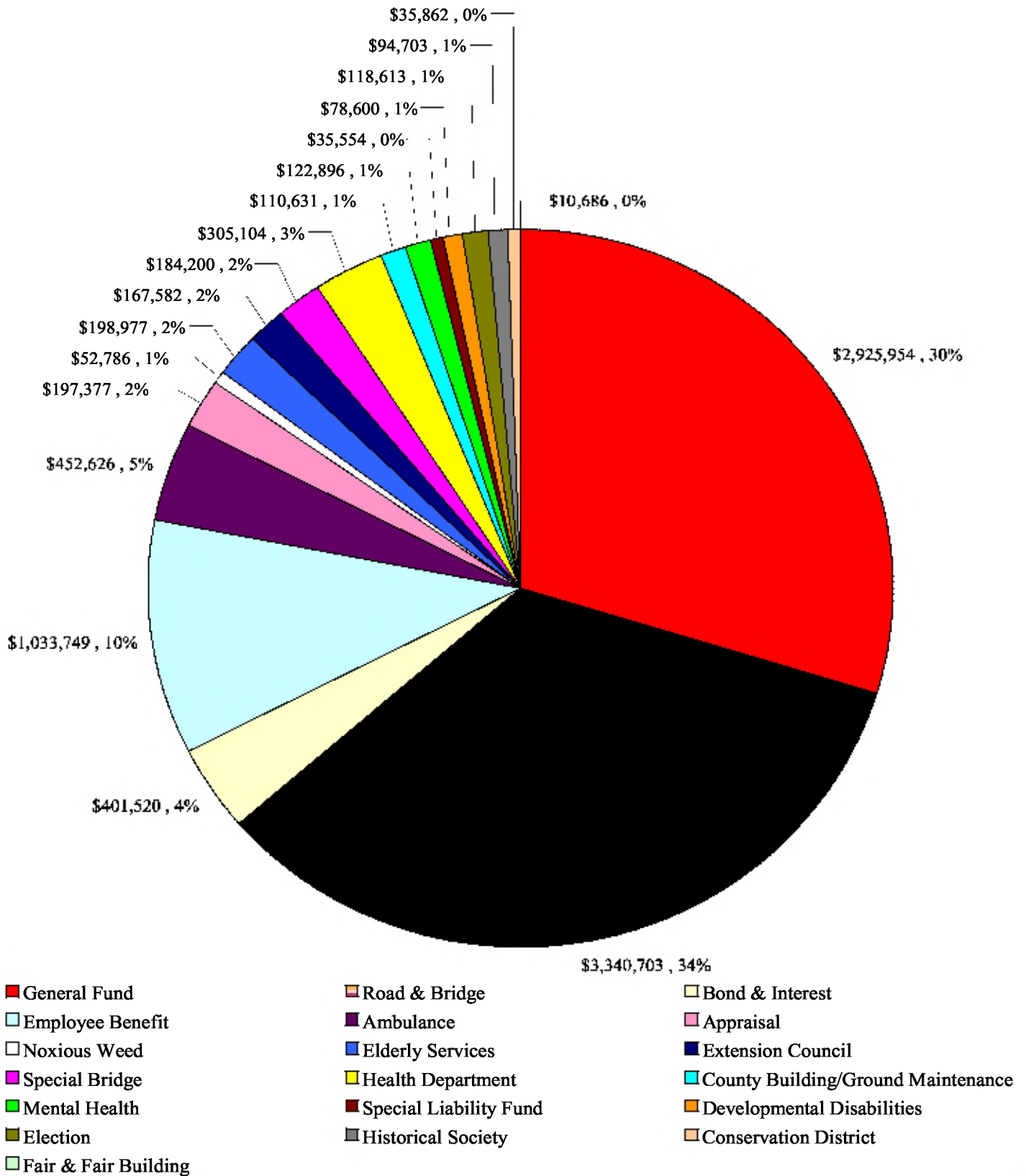


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|----------------------------|----------------------------|-----------------------------------|
| Property Tax | Motor Vehicle Tax | Local Retailers Sales Tax |
| Cash Balances | Delinquent Tax | Special City/County Highway Funds |
| Transfers from Other Funds | Mortgage Registration Fees | Ambulance Service Fees |
| Health Service Fees | Grant Funds | Interest on Idle Funds |
| Miscellaneous Fees & Taxes | Miscellaneous Receipts | 911 Revenue |

BUDGET OVERVIEW

Fund	2005		2006		2007		
	Actual Expenditures	Actual Tax Rate	Current Est. Expenditures	Actual Tax Rate	Expenditures	Ad Valorem Tax	Tax Rate
General	\$ 5,703,349	17.664	\$ 6,877,655	14.718	\$ 7,308,859	\$ 2,925,954	14.705
Road & Bridge	\$ 3,306,349	14.622	\$ 4,072,959	17.091	\$ 4,392,242	\$ 3,340,703	16.789
Employee Benefit	\$ 1,604,922	9.967	\$ 1,971,666	8.001	\$ 2,294,597	\$ 1,033,749	5.195
Bond & Interest	\$ 916,849	2.902	\$ 1,043,949	5.589	\$ 662,821	\$ 401,520	2.018
Ambulance	\$ 950,602	2.308	\$ 1,185,610	2.122	\$ 1,419,425	\$ 452,626	2.275
Appraisal	\$ 270,690	1.580	\$ 294,729	1.450	\$ 314,339	\$ 197,377	0.992
Noxious Weeds	\$ 147,864	1.323	\$ 173,353	0.583	\$ 220,720	\$ 52,786	0.265
Elderly Services	\$ 226,969	1.001	\$ 196,500	0.999	\$ 213,601	\$ 198,977	1.000
Extension Council	\$ 193,600	0.988	\$ 200,400	1.062	\$ 213,776	\$ 167,582	0.842
Special Bridge	\$ 259,852	0.965	\$ 304,990	1.487	\$ 312,439	\$ 184,200	0.926
Health	\$ 561,853	0.856	\$ 658,410	1.219	\$ 824,581	\$ 305,104	1.533
Community College Tuition	\$ 109,704	0.950	\$ 104,279	0.331	\$ 68,274	\$ -	0.000
County Maintenance/Supply	\$ 72,972	0.705	\$ 112,500	0.420	\$ 227,846	\$ 110,631	0.556
Mental Health	\$ 126,040	0.649	\$ 135,700	0.721	\$ 155,700	\$ 122,896	0.622
Special Liability	\$ 89,881	0.506	\$ 101,690	0.688	\$ 610,000	\$ 35,554	0.179
Rehab Center	\$ 89,000	0.454	\$ 92,100	0.484	\$ 100,100	\$ 78,600	0.395
Election	\$ 73,815	0.342	\$ 110,100	0.492	\$ 161,162	\$ 118,613	0.596
Historical Society	\$ 44,200	0.250	\$ 85,000	0.473	\$ 110,000	\$ 94,703	0.476
Conservation District	\$ 42,300	0.218	\$ 43,780	0.231	\$ 46,000	\$ 35,862	0.180
Fair	\$ 7,000	0.037	\$ 7,000	0.035	\$ 7,000	\$ 5,448	0.027
Fair Building	\$ 7,000	0.036	\$ 7,000	0.037	\$ 7,000	\$ 5,238	0.026
TOTALS	\$ 14,804,811	58.323	\$ 17,779,370	58.233	\$ 19,670,482	\$ 9,868,123	49.597

Where the Property Tax Dollar is Spent



BUDGET SUMMARY

BUDGET	PERSONNEL	CONTRACTUAL	COMMODITIES	VEHICLE	CAPITAL OUTLAY	TOTAL
County Commission	\$ 80,250	\$ 467,200	\$ 5,500	\$ -	\$ -	\$ 552,950
County Clerk	\$ 107,317	\$ 4,500	\$ 9,700	\$ -	\$ 1,000	\$ 122,517
County Treasurer	\$ 146,220	\$ 14,150	\$ 13,500	\$ -	\$ 2,000	\$ 175,870
County Attorney	\$ 409,322	\$ 49,400	\$ 6,500	\$ -	\$ 10,000	\$ 475,222
Register of Deeds	\$ 103,092	\$ 3,200	\$ 2,000	\$ -	\$ -	\$ 108,292
Sheriff	\$ 1,193,120	\$ 24,600	\$ 11,100	\$ 145,000	\$ 105,500	\$ 1,479,320
District Court	\$ 11,000	\$ 187,064	\$ 22,000	\$ -	\$ 26,848	\$ 246,912
Custodial	\$ 139,164	\$ 550	\$ -	\$ -	\$ -	\$ 139,714
Emergency Management	\$ 76,199	\$ 25,500	\$ 13,500	\$ 6,500	\$ 18,000	\$ 139,699
Jail	\$ 489,152	\$ 302,500	\$ 113,850	\$ -	\$ 10,800	\$ 916,302
Planning & Building	\$ 131,853	\$ 38,750	\$ 4,100	\$ 4,500	\$ -	\$ 179,203
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ 300,000
Vermont Road	\$ -	\$ 168,200	\$ -	\$ -	\$ -	\$ 168,200
District Wide Court Mileage	\$ -	\$ 30,941	\$ -	\$ -	\$ -	\$ 30,941
Economic Development	\$ -	\$ 48,000	\$ -	\$ -	\$ -	\$ 48,000
Administration	\$ 249,110	\$ 63,500	\$ 6,000	\$ -	\$ 500	\$ 319,110
CHIP Program	\$ -	\$ 314,000	\$ -	\$ -	\$ -	\$ 314,000
Storage Facility	\$ -	\$ 13,000	\$ -	\$ -	\$ -	\$ 13,000
Emergency 911	\$ 496,859	\$ 7,185	\$ 2,600	\$ -	\$ 1,200	\$ 507,844
Information Technology	\$ 240,188	\$ 8,668	\$ 2,000	\$ -	\$ 1,750	\$ 252,606
Technology Services	\$ -	\$ 163,077	\$ 13,000	\$ -	\$ 21,600	\$ 197,677
Environmental Health	\$ 64,630	\$ 15,050	\$ 1,950	\$ 1,500	\$ 1,000	\$ 84,130
Juvenile Detention	\$ 553,880	\$ 16,600	\$ 18,050	\$ 2,500	\$ 500	\$ 591,530
GENERAL FUND TOTAL	\$ 4,491,356	\$ 1,965,635	\$ 245,350	\$ 160,000	\$ 500,698	\$ 7,363,039
Road & Bridge	\$ 965,597	\$ 1,878,945	\$ 1,050,700	\$ 497,000	\$ -	\$ 4,392,242
Health Department	\$ 426,718	\$ 249,563	\$ 145,300	\$ 600	\$ 2,400	\$ 824,581
Mental Health	\$ -	\$ 155,700	\$ -	\$ -	\$ -	\$ 155,700
Election	\$ 87,687	\$ 26,975	\$ 46,500	\$ -	\$ -	\$ 161,162
Appraisal	\$ 289,129	\$ 15,710	\$ 5,000	\$ 3,000	\$ 2,500	\$ 315,339
Community College	\$ -	\$ 68,274	\$ -	\$ -	\$ -	\$ 68,274
Noxious Weed	\$ 118,120	\$ 11,450	\$ 38,150	\$ 15,000	\$ 38,000	\$ 220,720
Developmental Disabilities	\$ -	\$ 100,100	\$ -	\$ -	\$ -	\$ 100,100
Tourism	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
Special Bridge	\$ 118,339	\$ 56,000	\$ 138,100	\$ -	\$ -	\$ 312,439
Special Liability	\$ -	\$ 610,000	\$ -	\$ -	\$ -	\$ 610,000
Extension Council	\$ -	\$ 213,776	\$ -	\$ -	\$ -	\$ 213,776
Employee Benefit	\$ 2,294,597	\$ -	\$ -	\$ -	\$ -	\$ 2,294,597
Conservation District	\$ -	\$ 46,000	\$ -	\$ -	\$ -	\$ 46,000
Fair Premium	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
Fair Building	\$ -	\$ 7,000	\$ -	\$ -	\$ -	\$ 7,000
Elderly Services	\$ 74,916	\$ 138,685	\$ -	\$ -	\$ -	\$ 213,601
County Maintenance/Supplies	\$ -	\$ 46,780	\$ 40,000	\$ -	\$ 141,006	\$ 227,786
Ambulance	\$ 1,152,925	\$ 45,000	\$ 97,500	\$ 34,000	\$ 90,000	\$ 1,419,425
Historical Society	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000
Bond & Interest	\$ -	\$ 662,821	\$ -	\$ -	\$ -	\$ 662,821
Solid Waste Fund	\$ 299,133	\$ 570,410	\$ 62,500	\$ 61,500	\$ 75,000	\$ 1,068,543
Motor Vehicle	\$ 117,109	\$ 7,800	\$ 13,250	\$ -	\$ -	\$ 138,159
Annex	\$ 31,517	\$ 315,888	\$ 18,500	\$ -	\$ 57,054	\$ 422,959
NON-GENERAL FUND TOTAL	\$ 5,975,787	\$ 5,513,877	\$ 1,655,500	\$ 611,100	\$ 405,960	\$ 14,162,224
TOTAL	\$ 10,467,143	\$ 7,479,512	\$ 1,900,850	\$ 771,100	\$ 906,658	\$ 21,525,263