

MISSOURI STATE AUDITOR'S OFFICE

2021 COUNTY BUDGET FORMS

County: _____

2021 BUDGET
INSTRUCTIONS TO COUNTY CLERKS AS BUDGET OFFICER
(THIRD CLASS COUNTIES)

1. (a) **BUDGET OFFICER TO PREPARE DOCUMENT** - Section 50.540, RSMo, requires the County Clerk, acting in the capacity of budget officer in third class counties, to prepare and transmit to the County Commission not later than February first each year a complete financial plan and budget document for the ensuing year in the form prescribed by Section 50.550, RSMo.
- (b) **OFFICERS TO PREPARE ESTIMATES OF EXPENDITURES AND REVENUES** - On or before the fifteenth day of January in counties of class three, each department, office, institution, commission or court of the county receiving its revenues in whole or in part from the county shall prepare and submit to the budget officer estimates of its receipts and requirements for the budget year (2021) compared with corresponding figures for the last completed year (2019) and estimated figures for the current year (2020). Section 50.540, RSMo.
- (c) **PUBLIC HEARINGS TO BE HELD** - The budget officer, in counties of class three, shall hold a public hearing, in the presence of the County Commission before preparation of the budget document. Section 50.540.5(3), RSMo.

The County Commission shall hold at least one public hearing on the proposed budget before final action is taken. The hearing shall not be held sooner than ten days after the document has been made available for public inspection and at least five days notice of the hearing shall be given. Section 50.600, RSMo.

- (d) **BUDGET DOCUMENT TO INCLUDE BUDGET OFFICER'S MESSAGE** - The budget document shall include a budget message outlining the fiscal policy of the government for the budget year and describing the important features of the budget plan, giving a general budget summary setting forth the aggregate figures of the budget in a manner to show the balanced relations between total proposed expenditures and total expected income and other means of financing the budget compared with the corresponding figures for the last completed year and the current year, and including explanatory schedules classifying expenditures by organization units, objects and funds, and income by organization units, sources and funds. Section 50.590, RSMo. Any surplus and the plans for such funds should also be detailed in the budget message.
- (e) **APPROPRIATION TO BE MADE FOR EMERGENCY FUND** - The budget officer shall provide in his recommendations, and 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 revenues shall be appropriated each year as an emergency fund. Section 50.540.4, RSMo.
- (f) **TRANSFERS FROM EMERGENCY FUND** - Section 50.540.4, RSMo, provides that the County Commission may make transfers from the emergency fund to any other appropriation on the recommendation of the budget officer; but the transfers shall be made only for unforeseen emergencies and only on unanimous vote of the County Commission.
- (g) **CASH AND UNPAID LEGAL OBLIGATIONS** - Section 50.610, RSMo, provides that any available cash surplus at the end of any year shall be carried forward and

merged with the revenues of the succeeding year. Section 50.610, RSMo, further provides that the payment of any legal unpaid obligations of any prior year, however, shall be a first charge in the budget against the revenues of the budget year.

- (h) TRANSFER OF UNENCUMBERED APPROPRIATION BALANCE - Section 50.630, RSMo, provides that the County Commission may authorize the transfer within the same fund of any unencumbered appropriation balance or any portion thereof from one spending agency under its jurisdiction to another; but this can only be done on the recommendation of the budget officer and only during the last two months of the year, except for transfers from the emergency fund which may be made at any time in the manner provided in the law.
 - (i) WHEN AND WHERE BUDGET FORMS MUST BE FILED - After the County Commission has revised and approved final budget estimates, the County Clerk shall enter such revised estimates on the record, and within five days file a certified copy with the County Treasurer and the State Auditor. Section 50.740.2, RSMo.
 - (j) BUDGETS OF OTHER AGENCIES TO BE INCLUDED - All boards and commissions responsible for the expenditure of funds derived from countywide levies, including, but not limited to, library, hospital, health units, and similar political subdivisions, shall file with the budget officer a copy of their final budget for the following year prior to the time the budget officer must submit the comprehensive budget to the County Commission for inclusion by the budget officer with the consolidated county budget for the budget year. Section 50.540.1, RSMo.
 - (k) AMENDING BUDGETS - Section 50.622, RSMo, provides that the annual budget may be amended during any year in which the county receives additional funds, and such amount or source could not be estimated when the budget was adopted. Sections 50.622.2 to 50.622.5, RSMo, effective August 28, 2017, expands the law to address budget decreases.
2. 2021_department_form.xls Departmental Revenues and Expenditures - These forms are for distribution to the various offices for preparation of their various requests (**for county boards and elected county officials with custody of special revenue funds - see instruction #10**). In most situations, the County Clerk should be able to fill in the amounts for actual 2019 and 2020 revenues and expenditures. Should the budget officer's 2021 recommendation differ from the officeholder's request, the differences should be noted but the original request should not be altered.

These forms provide for five major classifications of expenditures. The level of detail within each classification should be decided upon by the budget officer and County Commission. The totals of the individual categories should be placed in their appropriate place within the budget document. **While these forms are not to be submitted to the State Auditor's Office with the county's budget**, they should be retained as support for the budget document in the County Clerk's office.

If these forms do not fit the categories on the budget document itself, (i.e., elections or court administration), modifications of these forms should be made by the budget officer before distribution, or a new form developed which will serve the purpose.

3. OTHER NET RESOURCES AVAILABLE - Any property tax monies for the current year not expected to be received by the County Treasurer prior to December 31, should be

included as other net resources available. A worksheet should be prepared to document how such amount is obtained in relation to the projected current year property tax revenue shown as "Estimated Revenues." An example format of a worksheet to determine estimated revenues and other resources is shown below. Additionally, any interfund loans, or other short term debt may be included in the determination of other net resources available. A worksheet to support the amount shown on this line should be prepared and maintained with the budget document.

SAMPLE WORKSHEET FOR DETERMINING PROPERTY TAX REVENUE AND RESOURCES AVAILABLE

	AMOUNTS		
	2019	2020	2021
Assessed Valuation ÷ 100	A	A	A
Tax Levy	B	B	B
Gross Property Tax Revenue (A*B)	C	C	C
* Less Estimated withholdings	D	D	D
Net Taxes to be Collected (C-D)	E	E	E
** Taxes Received during 2019	10% of E	None	None
** Taxes Received during 2020	80% of E	10% of E	None
** # Taxes Received during 2021	5% of E	80% of E	10% of E
** ## Taxes to be received in subsequent years	5% of E	10% of E	90% of E

- * Estimated withholdings should be based on established percentages for commissions and assessment.
- ** Historical information from prior years should provide collection estimates for current and subsequent years. (Estimates here assume collections into county treasury of 10% first year, 80% second year, and 5% the two subsequent years). It may be more accurate to adjust prior years for actual results when estimating 2021 and beyond.
- # The total for all years from this line should be shown as estimated property tax revenues for 2021.
- ## The total for all years from this line should be included with "Other Net Resources Available" on the applicable summary page.

Note: Penalties associated with delinquent taxes will also need to be estimated and added to above estimates.

4. ESTIMATED ENDING BALANCE - This amount cannot be a negative (deficit) balance.
5. CASH RECONCILIATIONS - A summary is included for all funds which proves the accuracy of the "actual" numbers shown within the budget document. Depending on the county, minor adjustments may be needed to properly reconcile the beginning and ending cash balances.
6. TRANSFERS IN/OUT - Amounts shown under these categories for the respective funds should be those transfers for which repayment is not expected, as well as interfund loan activity. **Transfer in and transfer out amounts should agree for the respective funds and in total among all funds.** Unpaid Interfund loans at year end should be properly reflected when determining available resources.
7. DEBT SERVICE/LONG-TERM DEBT - Any long-term debt (including general obligation bonds, revenue bonds, certificates of participation, or lease purchase agreements) should be reported. Balances at December 31, 2020, as well as 2020 transactions should be noted. Additionally the debt service account within the applicable fund should be used to show the activity surrounding any long-term lease payments. It may be necessary to show debt service payments under a specific office depending upon the circumstances.

8. SALES TAX REVENUE - If your county levies a county sales tax pursuant to Section 67.505, RSMo, be sure to reduce your estimated property tax levy as necessary to comply with that statute. The following is a format which may be beneficial to you in computing your 2021 proposed property tax levy:

- a) 2021 Total Assessed Valuation (estimated) \div 100
- b) 2021 Tax Rate Ceiling
- c) Gross Property Tax Revenue (a * b)
- d) 2021 Sales Tax (estimated)
- e) Voter Approved Percentage Reduction
- f) Sales Tax Reduction (d * e)
- g) Adjustment for Prior Years #
- h) Total Sales Tax Reduction (f + g)
- i) Amount of Property Tax to be Raised (c - h)
- j) 2021 Tax Rate (estimated) (i \div a)

Section 67.505.3, RSMo, provides an adjustment for sales tax collections of the preceding year that are more or less than the estimate for the preceding year. The adjustment should be computed by multiplying the amount of collections in excess or less than estimated by the percentage reduction (e) above (e.g., if actual sales tax collections exceed the estimated amount by \$10,000, line g is \$5,000 (assuming a 50 percent reduction)).

Keep in mind that this rate may be changed when setting the actual 2021 levy in September due to ACTUAL NUMBERS being available at that time. Also, at year end when all numbers are actually known, a calculation is needed to determine what adjustment, if any, needs to be made in 2021.

9. ADMINISTRATIVE EXPENSE TRANSFERS - Pursuant to Section 50.515, RSMo, some counties transfer funds from the Special Road and Bridge Fund to reimburse administrative costs paid by the General Revenue Fund. These amounts should be shown as a transfer in to the General Revenue Fund and as a transfer out of the Special Road and Bridge Fund. Transfers allowed from other special revenue funds, such as County Park Funds and Capital Improvement Sales Tax Funds, should be handled similarly.

10. ADDITIONAL BLANK BUDGET FORMS - Budget forms are provided for the General Revenue Fund, Special Road and Bridge Fund, and Assessment Fund. Blank budget forms are also provided for other funds.

Any fund for which your County Commission has control, should be budgeted in accordance with Chapter 50, RSMo. **Any new fund established during the current year should be budgeted for the remainder of the year.**

Blank forms should be provided to county boards and included with the county's overall budget document. Use the 2021_generic.xls file for this purpose. **As indicated in Section 50.540.1, RSMo, all boards and commissions responsible for the expenditure of funds from countywide levies should file a budget with the county to be attached to the county budget for the year.** Health centers, hospitals, SB40 boards, Johnson grass boards, and mental health centers, among others, are required to do so.

Finally, the blank forms should be used for other funds where revenues and expenditures can be budgeted by applicable officials. (e.g., Interest Income Funds for Courts; Law Library Fund; Recorders' User Fee Fund; and Tax Maintenance Fund, etc.). These

completed forms should be entered into the main budget file OR should be included as an "Other Fund" within the budget (See File Instructions #11).

11. EXPENDITURES OF FEDERAL AWARDS - The Schedule of Expenditures of Federal Awards (SEFA) should be completed for all federal assistance disbursed and/or awarded. The amounts reported should include nonmonetary as well as monetary assistance. Nonmonetary assistance may include food distribution, surplus property, immunizations, equipment, etc. In addition, a copy of this schedule should be provided to other boards and officials that may have received federal assistance. Keep in mind that Attorney General's Opinion No. 87-2007 concluded that a county health center board established under Section 205.042, RSMo, is defined as a political subdivision for audit purposes under Section 29.230, RSMo. As a result, my office will no longer include such health center boards within the scope of our county audits and these boards' federal expenditures should no longer be included in your county's SEFA. However, if your county operates a health department that does not have its own tax levy and board, the department's federal expenditures should continue to be included in your county's SEFA.

Keep in mind that CFDA numbers and programs change periodically and you need to ensure agreement between the schedule information and grant agreement or grantor agency information. Also, this schedule is not an all inclusive list of federal award programs - counties may participate in some programs that are not listed and will likely not participate in all programs listed. Information reported should be compared to grant agreements and/or federal agency information to ensure accurate reporting.

Grants not identified on the SEFA and therefore not reported in accordance with federal audit requirements may subject the county to withholdings of future grant monies, or other sanctions by granting agencies.

12. 911 AND EMERGENCY SERVICES BOARDS - County emergency services boards established under Section 190.339.2, RSMo, are a body corporate and a political subdivision of the state. Thus, these boards shall not be included in the scope of the county audit after August 28, 2010, and will be required to comply with budget requirements outlined in Chapter 67, RSMo. However, Emergency Telephone Service 911 boards, established under Section 190.309, RSMo, will continue to be included in the scope of the county audits and should be included as a part of the county's overall budget document.

2021 BUDGET INSTRUCTIONS TO COUNTY CLERKS AS BUDGET OFFICER FOR USING ELECTRONIC BUDGET FILES

The Missouri State Auditor's Office website, <http://www.auditor.mo.gov/>, includes links to download the 2021 County budget files. The **INSTALL** link will download all Microsoft Word and Excel budget file templates necessary for completing the county budget to your computer. Links to download individual budget sections are also on the website. Adobe Acrobat PDF files of the budget are available for counties that do not want to use the templates.

TO INSTALL THE BUDGET FILES ON YOUR COMPUTER:

Follow the County Budget Forms and Templates Link. Right click on the **INSTALL** file link and select **Save Target As...** to save a copy to your hard drive. Browse to where you saved the file and double click on the file. When the PKSFx box appears, make sure only C:\ is listed in the Extract to: box, then click OK. The **INSTALL** process creates a folder named **2021BUDGET** on your computer's C:\ hard drive and copies the budget files to the folder. Five shortcut icons will be placed on your Windows desktop for the budget files. To access a file, double-click on the icon. You may want to periodically copy the budget files from your C:\2021BUDGET folder to a CD, external hard drive, or network drive for a backup. The specific budget files include:

2021_budget_message.doc - County budget message. To enter your county's name double click on the header " _____ COUNTY".

2021_certification.doc - County Clerk's budget certification and comments and suggestions regarding the 2021 budget forms and templates. The certification requires the County Clerk's signature. (See instruction 16 for procedures regarding documents requiring signatures.)

2021_department_form.xls - Forms that are distributed to county officials to aid in preparing their current department budget. This Excel file contains twenty copies of the departmental revenues and expenditures form. If you choose to enter prior year actual revenues and expenditures before distributing the form to county officials this spreadsheet will calculate totals; however, information entered in the department_form.xls file is not linked to the budget.xls file.

2021_generic.xls - This Excel file may be used by other officials and boards which maintain funds outside the county treasury to prepare their budget or by the County Clerk to budget additional funds beyond the 35 included in the budget file. Instructions for using the spreadsheet are included in the file on the Information worksheet tab. Budgets for funds prepared using the file 2021_generic.xls **will not** automatically roll forward to the appropriation order or table of contents of the budget.xls file. Therefore, if the county wants this information to be included in the appropriation order, the County Clerk will need to compile these budget files and re-enter the totals in the "Other Funds" Summary, Revenue, and Expenditure tabs (at the end of the 2021_budget.xls file). Printed hard copies or electronic file copies of any generic budget used will need to be forwarded to the State Auditor's Office in the budget submission package.

THE **2021_budget.xls** EXCEL FILE INCLUDES THE FOLLOWING:

1. Frequently Asked Questions (FAQ)
2. Information
3. Table of Contents
4. 2020 Schedule of Expenditures of Federal Awards
5. Schedule of Assessed Valuations, Tax Rates, and County Long Term Debt
6. Appropriation Order
7. 2021 Summary of Budgets
8. Summary of 2020 Actual Amounts
9. General Revenue Fund, Special Road and Bridge Fund, Assessment Fund, and 35 generic fund budgets

TO USE THE **2021_budget.xls** FILE:

1. **Do not delete unused worksheet tabs. Do not add or delete columns or rows. Do not change formulas. Doing so may result in incorrect totals or summary information. Do not change revenue and expenditure classifications included on the budgets. If changes are made, the classifications on the 2021 Summary of Budgets will not automatically change. Most worksheet tabs contain cell formulas, displayed as 0.00, that will change as data is entered in other cells. Do not try to delete or override the 0.00.**

Many cells in the 2021_budget.xls file are protected. This precaution is necessary to ensure the accuracy of information throughout the budget file. Please contact Kristin Clink of our office if an error message such as #REF! or #VALUE! is displayed in a protected cell. Kristin will walk you through the procedures to correct the issue. E-mail countybudget@auditor.mo.gov or call (573) 751-4213, extension 6.

2. At the bottom of the spreadsheet are worksheet tabs. Open tab "Information". Enter your county's name in the blue cell in all CAPS. The name you enter will automatically be displayed on all subsequent pages exactly as you have entered it.
3. The tab "TOC" is the Table of Contents. The Fund Name and corresponding page numbers will be automatically carried forward from the fund worksheet tabs after you enter information on the summary, revenue or expenditure tabs.
4. The tab "SEFA" is the Schedule of Expenditures of Federal Awards.
5. The tab "Val-tax-debt" includes the county Assessed Valuations, Tax Rate Schedule, and County Long Term Debt.

6. The tab "App. Order" is the 2021 Budget Appropriation order. The Fund Name, Appropriated Amount, and page numbers will be automatically carried forward from the fund worksheet tabs. Replace the example information in the blue cells on the worksheet with your county's information. The gray section of the "App. Order" tab does not appear on the printed copy of the appropriation order. The budget appropriation order requires signatures of the County Commission and the County Clerk. **(See instruction 16 for procedures regarding documents requiring signatures.)**
7. The tab "All Funds Summary" is the 2021 Summary of Budgets. All information on this tab, including the fund names, will be automatically carried forward from the fund worksheet tabs. **(See instruction No. 11 for procedures regarding generic fund names.)** There may be instances in which the letters of the fund name will be truncated. If this occurs you will have to override the fund name on the All Funds Summary and type in an abbreviated fund name by using rows 3-6 of the fund column.
8. The tab "Prior Year Actual Summary" is the Summary of 2020 Actual Amounts. All information on this tab will be automatically carried forward from the fund expenditure tabs. The generic expenditure tabs allow you to break out the 2020 actual expenditure amounts into the functions (County Commission, County Clerk, etc.) that spend the money. Please refer to instruction No. 11 for information about completing the expenditure tabs.
9. The remaining worksheet tabs are for the individual fund budgets (e.g. General Revenue, Special Road and Bridge, Assessment and 35 generic funds). Each fund will have three tabs. The SUM tab is the summary of available resources, estimated revenues, and appropriations for 2021 expenditures, and estimated ending balance and the cash reconciliation, R is revenues, and E is expenditures. Enter budgeted and actual prior years' revenues and expenditures. **(See instruction No. 11 for additional procedures regarding expenditures of generic funds.)**

County Clerks who used the State Auditor's Office (SAO) 2020 budget package can copy budget categories, 2019 prior year's revenues and expenditures and 2020 approved appropriations to the 2021 budget file to reduce time spent on data entry. For small blocks of data it may be quicker to enter the data rather than copying.

To copy budget categories and amounts from the 2020 budget file to the 2021 budget file, perform the following steps:

- Open the 2020 and 2021 budget files.
- You can switch between the files by pressing the Tab key while holding down the Ctrl key. You can also choose Window from the Excel menu and click on the file name.
- Block information in the 2020 budget file that you want to copy to the 2021 budget file. DO NOT include formula cells in the block. One way to block cells is to place the cell selector in the first cell of the data you wish to copy. Hold down the shift key and press the down arrow key until the range you want to block is highlighted.
- Click on the Copy toolbar button.

- Press Ctrl + Tab to switch to the 2021 file. Select the cell location in the 2021 budget file that you want to copy the information to and click on the paste toolbar button. To cancel the "moving border" after you have finished copying the blocked data, press ESC. (Consult Microsoft Excel help topics for other methods of blocking and copying data.)

10. General Revenue Fund:

Expenditure classifications 17, 18, 19, and 20 have been left blank for you to use as necessary. Type in the general classification in the cell by the number (e.g., planning and zoning, regional child support, other, etc.). Detail and corresponding amounts may be included on subsequent rows. The total of classifications 17, 18, 19, and 20 will carry forward to the 2021 Summary of Budgets as "other" expenditures.

11. Generic funds:

Three worksheet tabs have been provided for each of the 35 generic funds. Currently a generic fund name such as "1 Fund" appears in cell 3A of the revenues worksheet tab. Change the generic fund name only in the revenues worksheet tab (R) by typing in the name of the county fund (e.g., Law Enforcement Training Fund), in cell 3A. The fund name will automatically carry forward to the respective fund's expenditures tab and fund summary tab. Please use the following criteria to ensure the fund names carry forward to the 2021 Summary of Budgets and Summary of 2020 Actual Amounts properly:

- The name of the fund you enter must always end with the word "FUND".
- You must leave only one space between each word in the fund name.
- You are limited to a maximum of five words in the fund name including the word "FUND".

You may want to rename the tabs for the 35 generic funds with the corresponding fund name or abbreviation (e.g., change 1 R to LET R). This will allow you to more quickly identify the individual funds.

To rename the tabs:

Move the mouse pointer to the tab you want to rename;

Double-click the left mouse button;

Type the new page name and press Enter.

There are ten blank categories provided for each of the generic fund expenditure worksheet tabs. You may enter a general classification (i.e., Salaries & Wages, Office Expenditures, etc.) in the cell next to numbers 1-10 as needed. Detail descriptions (i.e., Deputy Salaries, Postage, etc.) and corresponding amounts should be entered on subsequent lines. Funds with only a few expenditure descriptions (e.g., LET, PAT, etc.) may fit on one page. Subtotals at the bottom of each classification will roll-up to the Grand Total Expenditures line (row 38).

Above the Grand Total Expenditures line for each of the generic expenditure worksheet tabs is a "SUMMARY BY FUNCTION" section. You MUST reenter total amounts adjacent to the County Official or function name that the fund pertains to in order for the amounts to carry forward to the 2021 Summary of Budgets and Summary of 2020 Actual Amounts. The Summary by Function totals must agree to the Grand Total Expenditures. Warning messages will be displayed on the computer screen and will print on the hard copy if the totals do not agree.

If you have more than 35 generic funds, use copies of the 2021_generic.xls file for additional funds. In order to include these additional funds on the Appropriation Order and the 2020 and 2021 Summary documents, these additional funds must be summarized by the County Clerk and re-entered (in aggregate) on the "Other Funds" Revenue, Expenditure, and Summary tabs. **As these files are included by reference in the budget approved by the County Commission, copies of any additional generic files included in the budget must be returned to the State Auditor's Office when submitting your budget either electronically or and as a hard-copy).**

12. Summary of Available Resources, Estimated Resources and Appropriations for 2021 Expenditures, and Estimated Ending Balance:

Estimated revenues for 2021 (line 3) and Appropriations for 2021 (line 5) will automatically be carried forward from the respective revenues and expenditures tabs. You will have to enter Cash Available, December 31, 2020 (line 1), outstanding warrants (line 1.a), and Other Net Resources Available (line 7).

Subtotals and totals for Net cash available, December 31, 2020 (line 2), Subtotal (line 4), Estimated ending cash balance, December 31, 2021 (line 6), and Estimated ending balance, December 31, 2021 (line 8), will be automatically computed.

13. Cash Reconciliation:

Actual 2020 revenues and expenditures will be carried forward from the respective revenues and expenditures tabs. You will have to enter Cash Available, 12-31-19, and Adjustments. The Cash Available at 12-31-20 will be automatically computed.

If the Cash Available at 12-31-20 on the Summary and the Cash Reconciliation do not agree, a message will be displayed on the computer screen and will print on the hard copy.

14. Pages through the ASSMT E worksheet tab are numbered 1-31. You will need to number the pages for the generic funds. The page numbers will carry forward to the appropriate cells on the TOC and App. Order worksheet tabs. Scroll through the document until you find the cell with "Page". Double click on the cell, type the number (being sure to leave only one space between the word "Page" and the page number), and press enter. The page numbers must be formatted properly (e.g. Page 32, Page 33, Page 34, etc.) to carry forward. **NOTE:** It is recommended that you do not number the generic fund pages until all budget information has been entered.

15. To print selected pages of a worksheet tab, use the Excel Print Preview function to identify the pages you want to print. To use Print Preview, choose File, then Print Preview from the menu. Once you have determined the page numbers, choose Print then click on "Pages" in the Print Range box. Specify the page numbers and click on OK. Note that the page numbers identified in the Excel print preview correspond only to the page numbers on the worksheet tabs and will not correspond to the page numbers printed at the bottom of the budget form.

NOTE: Some issues have occurred in the past where the budget forms do not print properly (e.g. too much information may print on one sheet of paper, or the page number of one page may print at the top of the subsequent page). This is caused by differences in printers and/or printer driver software. This issue has been addressed; however, if you have problems, you may contact Kristin Clink for assistance.

16. **Upon completion of the budget, a copy must be filed with the State Auditor's Office. Section 50.740.4, RSMo, effective August 28, 2017, provides that the county clerk and state auditor may correspond by email for county budget documents required to be filed under Section 50.740.2. Counties are not required to file a paper budget document with the state auditor if the budget files are emailed to the state auditor at countybudget@auditor.mo.gov. The state auditor will reply to the email message to confirm receipt of the budget document. This procedure is also applicable to budget amendments.**

The budget appropriation order, and certification documents requiring a signature may be completed by typing "/S/ official's name" in the signature block. Alternatively, documents signed by hand may be scanned and submitted by email in a pdf format. In addition, please include or email us a copy of the 2021_budget.xls file.

In addition, a copy of additional 2021_generic.xls files that support totals in the "Other Funds" tabs of the 2021_budget.xls file should also be sent to our office. Keep in mind that the budget file is located on your C:\ hard drive in the 2021BUDGET folder. The file must be copied from this folder because copying the budget icon on your desktop will only copy the shortcut file, not the budget file. A printed copy of budgets such as other county boards (e.g., E-911, SB 40, etc.) and various officials' funds (e.g., Tax Maintenance Fund, Law Library Fund, etc.) must be forwarded to the state auditor either by email or certified mail.

If the county is not submitting electronically, a paper copy of the budget documents should be mailed though the postal service by certified mail to the state auditor.

17. **Reminder: Do not delete unused worksheet tabs. Doing so will result in incorrect totals or summary information. Do not add or delete columns or rows. Do not change formulas. Do not change the revenue or expenditure classifications on the budgets. If a change is made, the classifications on the 2021 Summary of Budgets and Summary of 2020 Actual Amounts will not automatically change.**

_____ COUNTY
 2021 BUDGET
 DEPARTMENTAL REVENUES AND EXPENDITURES

B. DEPARTMENTAL EXPENDITURES

	Actual 2019	Actual 2020	Office Estimate 2021	County Commission Estimate 2021
	Salary Expenditures			
Position:				
Total Salary Expenditures				

	Actual 2019	Actual 2020	Office Estimate 2021	County Commission Estimate 2021
	Office Expenditures			
Items:				
Total Office Expenditures				

	Actual 2019	Actual 2020	Office Estimate 2021	County Commission Estimate 2021
	Equipment Expenditures			
Items:				
Total Equipment Expenditures				

_____ COUNTY
 2021 BUDGET
 DEPARTMENTAL REVENUES AND EXPENDITURES

B. DEPARTMENTAL EXPENDITURES

	Actual 2019	Actual 2020	Office Estimate 2021	County Commission Estimate 2021
	Mileage and Training Expenditures			
Items:				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____
Total Mileage and Training Expenditures	_____	_____	_____	_____
	Other Expenditures			
Items:				
_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Other Expenditures	_____	_____	_____	_____
Total Expenditures	_____	_____	_____	_____

2021 BUDGET
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Summary	<hr/>
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Estimated Expenditures	_____

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2021 BUDGET
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Summary	_____
Estimated Revenues	_____
Estimated Expenditures	_____

_____ COUNTY
2021 BUDGET MESSAGE

Now on this _____ day of _____, 2021, comes
_____, Clerk of the County Commission, as budget officer
and presents for the records of the County Commission, information and estimates for the year 2021 as
required by The County Budget Law (Sections 50.525 to 50.745, RSMo.) being in words and figures as
follows:

BUDGET MESSAGE:

2021 BUDGET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2020	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF AGRICULTURE				
Passed through state:				
10.557	Department of Health and Senior Services - Special Supplemental Nutrition Program for Women, Infants, and Children		\$	%
10.559	Summer Food Service Program for Children			
10.665	Office of Administration - Schools and Roads - Grants to States			
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Passed through state:				
14.228	Department of Economic Development - Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			
14.231	Department of Social Services - Emergency Shelter Grants Program			
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
16.710	Public Safety Partnership and Community Policing Grants			
16.922	Equitable Sharing of Seized and Forfeited Property			
Passed through:				
16.540	State Department of Public Safety - Juvenile Justice and Delinquency Prevention - Allocation to States			
16.575	Crime Victim Assistance			
16.588	Violence Against Women Formula Grants			
16.738	Edward Byrne Memorial Justice Assistance Grant Program			
16.580	Cape Girardeau County - Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program			
16	Missouri Sheriffs' Association - Domestic Cannabis Eradication/Suppression Program			

2021 BUDGET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2020	
			Federal Share of Expenditures	County Match Percentage Required
U. S. DEPARTMENT OF TRANSPORTATION				
Passed through state:				
20.205	Highway and Transportation Commission - Highway Planning and Construction	BRO - BRO - BRO - BRO -		
20.600	State and Community Highway Safety			
20.601	Alcohol Impaired Driving Countermeasures Incentive Grants			
20.607	Alcohol Open Container Requirements			
20.616	National Priority Safety Programs			
Department of Public Safety -				
20.703	Interagency Hazardous Materials Public Sector Training and Planning Grants			
GENERAL SERVICES ADMINISTRATION				
Passed through state Office of Administration -				
39.003	Donation of Federal Surplus Personal Property			
Passed through the Office of Secretary of State -				
39.011	Election Reform Payments			
ELECTION ASSISTANCE COMMISSION				
Passed through the Office of Secretary of State -				
90.401	Help America Vote Act Requirements Payments			
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Passed through state:				
Department of Health and Senior Services -				
93.268	Immunization Grants			
Department of Social Services -				
93.563	Child Support Enforcement			
93.569	Community Services Block Grant			

2021 BUDGET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor/Pass-Through Grantor/Program Title	Pass-Through Entity Identifying Number	Year Ended December 31, 2020	
			Federal Share of Expenditures	County Match Percentage Required
93.575	Department of Health and Senior Services - Child Care and Development Block Grant			
93.658	Department of Social Services - Foster Care - Title IV-E			
93.919	Department of Health and Senior Services - Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs			
93.940	HIV Prevention Activities - Health Department Based			
93.945	Assistance Programs for Chronic Disease Prevention and Control			
93.991	Preventive Health and Health Services Block Grant			
93.994	Maternal and Child Health Services Block Grant to the States			

U. S. DEPARTMENT OF HOMELAND SECURITY

Passed through State Department of Public Safety:

97.036	Disaster Grants - Public Assistance Grants (Presidentially declared disasters)			
97.042	Emergency Management Performance Grants			
97.067	Homeland Security Grant Program			

Total Expenditures of Federal Awards

\$ _____

N/A - Not applicable

2021 BUDGET

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal CFDA Number	Federal Grantor and Program Title	Pass-Through Grantor's Number	Grant Award Amount
---------------------------	-----------------------------------	-------------------------------------	--------------------------

GRANTS AWARDED FOR WHICH THERE WERE NO REVENUES OR
EXPENDITURES DURING THE YEAR

Total Grants Awarded for which there were no Revenues
or Expenditures during the Year

\$ _____

If the county, or any other county official or board was awarded funding directly
from the federal government please indicate the DUNS number(s) below:

	<u>DUNS</u>
County	_____
Other officials or boards:	_____
_____	_____
_____	_____
_____	_____

APPROPRIATION ORDER (CONTINUED)

<u>Fund Name</u>	<u>Appropriated Amount</u>	<u>Page</u>	<u>through</u>	<u>Page</u>
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

It is further ordered and adjudged that the Clerk of this Commission shall within five (5) days of _____, 2021, file a certified copy of this order and judgment with _____, County Treasurer of _____ County, Missouri taking said Treasurer's receipt therefor and said Clerk shall forward by registered mail or by electronic means a certified copy of this order and judgment to the State Auditor of Missouri.

 Presiding Commissioner
 _____ County, Missouri

 Associate Commissioner _____ District

 Attest: (County Clerk)

 Associate Commissioner _____ District

_____ COUNTY
 2021 SUMMARY OF BUDGETS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Fund
NET CASH AVAILABLE FOR 2021					
Revenues, 2021					
Property tax					
Sales tax					
Intergovernmental revenues					
Charges for services					
Interest					
Other					
Transfers in					
Total Revenues					
 TOTAL FUNDS AVAILABLE					
Expenditures, 2021					
County Commission					
County Clerk					
Elections					
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					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
 ESTIMATED ENDING CASH BALANCE					
OTHER NET RESOURCES AVAILABLE					
 ESTIMATED ENDING BALANCE					

_____ COUNTY
 2021 SUMMARY OF BUDGETS

	Fund	Fund	Fund	Fund	Fund
NET CASH AVAILABLE FOR 2021					
Revenues, 2021					
Property tax					
Sales tax					
Intergovernmental revenues					
Charges for services					
Interest					
Other					
Transfers in					
Total Revenues					
 TOTAL FUNDS AVAILABLE					
Expenditures, 2021					
County Commission					
County Clerk					
Elections					
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					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
 ESTIMATED ENDING CASH BALANCE					
OTHER NET RESOURCES AVAILABLE					
 ESTIMATED ENDING BALANCE					

_____ COUNTY
 2021 SUMMARY OF BUDGETS

	Fund	Fund	Fund	Fund	Fund
NET CASH AVAILABLE FOR 2021					
Revenues, 2021					
Property tax					
Sales tax					
Intergovernmental revenues					
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Interest					
Other					
Transfers in					
Total Revenues					
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Expenditures, 2021					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
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Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
 ESTIMATED ENDING CASH BALANCE					
OTHER NET RESOURCES AVAILABLE					
 ESTIMATED ENDING BALANCE					

_____ COUNTY
 2021 SUMMARY OF BUDGETS

	Fund	Fund	Fund	Fund	Fund
NET CASH AVAILABLE FOR 2021					
Revenues, 2021					
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Sales tax					
Intergovernmental revenues					
Charges for services					
Interest					
Other					
Transfers in					
Total Revenues					
 TOTAL FUNDS AVAILABLE					
Expenditures, 2021					
County Commission					
County Clerk					
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Buildings and grounds					
Employee fringe benefits					
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Recorder of Deeds					
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Court Administration					
Public Administrator					
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Juvenile Officer					
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Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
 ESTIMATED ENDING CASH BALANCE					
OTHER NET RESOURCES AVAILABLE					
 ESTIMATED ENDING BALANCE					

_____ COUNTY
 2021 SUMMARY OF BUDGETS

	Fund	Fund	Fund	Fund	Fund
NET CASH AVAILABLE FOR 2021					
Revenues, 2021					
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Intergovernmental revenues					
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Other					
Transfers in					
Total Revenues					
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Expenditures, 2021					
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County Clerk					
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Buildings and grounds					
Employee fringe benefits					
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Recorder of Deeds					
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Court Administration					
Public Administrator					
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Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
 ESTIMATED ENDING CASH BALANCE					
OTHER NET RESOURCES AVAILABLE					
 ESTIMATED ENDING BALANCE					

_____ COUNTY
 2021 SUMMARY OF BUDGETS

	Fund	Fund	Fund	Fund	Fund
NET CASH AVAILABLE FOR 2021					
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Transfers in					
Total Revenues					
TOTAL FUNDS AVAILABLE					
Expenditures, 2021					
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Buildings and grounds					
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Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
ESTIMATED ENDING CASH BALANCE					
OTHER NET RESOURCES AVAILABLE					
ESTIMATED ENDING BALANCE					

_____ COUNTY
SUMMARY OF 2020 ACTUAL AMOUNTS

	Total	General Revenue Fund	Special Road and Bridge Fund	Assessment Fund	Fund
NET CASH AVAILABLE FOR 2020					
Revenues, 2020					
Property tax					
Sales tax					
Intergovernmental revenues					
Charges for services					
Interest					
Other					
Transfers in					
Total Revenues					
 TOTAL FUNDS AVAILABLE					
Expenditures, 2020					
County Commission					
County Clerk					
Elections					
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					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
 ADJUSTMENTS					
 CASH AVAILABLE 12-31-2020					

_____ COUNTY
SUMMARY OF 2020 ACTUAL AMOUNTS

	Fund	Fund	Fund	Fund	Fund
NET CASH AVAILABLE FOR 2020					
Revenues, 2020					
Property tax					
Sales tax					
Intergovernmental revenues					
Charges for services					
Interest					
Other					
Transfers in					
Total Revenues					
TOTAL FUNDS AVAILABLE					
Expenditures, 2020					
County Commission					
County Clerk					
Elections					
Buildings and grounds					
Employee fringe benefits					
County Treasurer					
County Collector					
Recorder of Deeds					
Circuit Clerk					
Court Administration					
Public Administrator					
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Jail					
Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
ADJUSTMENTS					
CASH AVAILABLE 12-31-2020					

_____ COUNTY
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	Fund	Fund	Fund	Fund	Fund
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Expenditures, 2020					
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County Coroner					
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Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
 ADJUSTMENTS					
 CASH AVAILABLE 12-31-2020					

_____ COUNTY
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Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
ADJUSTMENTS					
CASH AVAILABLE 12-31-2020					

_____ COUNTY
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	Fund	Fund	Fund	Fund	Fund
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Highways and roads					
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Total Expenditures					
 ADJUSTMENTS					
 CASH AVAILABLE 12-31-2020					

_____ COUNTY
SUMMARY OF 2020 ACTUAL AMOUNTS

	Fund	Fund	Fund	Fund	Fund
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Prosecuting Attorney					
Juvenile Officer					
County Coroner					
Health and welfare					
Debt service					
Transfers out					
Emergency Fund					
Assessor					
Highways and roads					
Other					
Total Expenditures					
ADJUSTMENTS					
CASH AVAILABLE 12-31-2020					

2021 BUDGET

GENERAL REVENUE FUND

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND
APPROPRIATIONS FOR 2021 EXPENDITURES, AND ESTIMATED ENDING
BALANCE

1. Cash Available, December 31, 2020	_____
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2020	_____
3. Estimated revenues for 2021 (from page 9 line 8)	_____
4. Subtotal	_____
5. Deduct appropriations for 2021 (from page 21, line 26)	_____
6. Estimated ending cash balance, December 31, 2021	_____
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2021, (After other net resources available)	=====

CASH RECONCILIATION

Cash Available 12-31-2019 (from 2020 Budget, line 1)	_____
Revenues - 2020 (from Actual Amount, page 9, line 8)	_____
Expenditures - 2020 (from Actual Amount, page 21, line 25)	_____
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	_____
Cash Available 12-31-2020 (should equal line 1 above)	=====

2021 BUDGET

GENERAL REVENUE FUND

ESTIMATED REVENUES BY CLASSIFICATION

	2019 Actual	2020 Actual	2021 Estimated
--	----------------	----------------	-------------------

4. CHARGES FOR SERVICES

- Sheriff fees
- County Clerk fees
- Circuit Clerk fees
- Recorder of Deeds fees
- Prosecuting Attorney fees
- Collector commissions and fees

Total

5. INTEREST INCOME

6. OTHER REVENUES

Total

7. TRANSFERS IN

Total

8. GRAND TOTAL REVENUES

2021 BUDGET

GENERAL REVENUE FUND

ESTIMATED REVENUES BY CLASSIFICATION

2019	2020	2021
Actual	Actual	Estimated

2021 BUDGET

GENERAL REVENUE FUND

APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved

GENERAL COUNTY GOVERNMENT

1. County Commission:

- Commissioners' annual salaries
- Clerical annual salaries
- Office expenses
- Equipment
- Mileage and training
- Other

Total

2. County Clerk:

- County Clerk's annual salary
- Deputy and clerical annual salaries
- Office expenses
- Equipment
- Mileage and training
- Other

Total

2021 BUDGET

GENERAL REVENUE FUND

APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
3. Elections:					
Judges, clerks, etc.					
Office expenses					
Rent of polls					
Voter registration					
Total					
4. Buildings and Grounds:					
Custodian's annual salary					
Supplies					
Utilities					
Repairs and upkeep					
Equipment					
Total					

2021 BUDGET

GENERAL REVENUE FUND

APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
5. Employee Fringe Benefits:					
Social security					
LAGERS					
Insurance, medical					
Workers' compensation					
Unemployment					
Total					
6. Treasurer:					
Treasurer's annual salary					
Deputy annual salary					
Office expenses					
Equipment					
Mileage and training					
Other					
Total					

2021 BUDGET

GENERAL REVENUE FUND

APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
9. Circuit Clerk:					
Deputy and clerical annual salaries					
Office expenses					
Equipment					
Mileage and training					
Other					
Total					
10. Court Administration:					
Office expenses					
Equipment					
Jury scrip					
Criminal cost bills					
Total					

2021 BUDGET

GENERAL REVENUE FUND

APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
11. Public Administrator:					
Public Administrator's annual salary					
Office expenses					
Equipment					
Mileage and training					
Other					
Total					
 TOTAL GENERAL COUNTY GOVERNMENT (1 through 11)					

2021 BUDGET
GENERAL REVENUE FUND
APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
13. Jail:					
Jailers' annual salaries					
Other salaries					
Board of prisoners					
Maintenance supplies					
Repairs and upkeep					
Equipment					
Other expenses					
Total					
14. Prosecuting Attorney:					
Prosecuting Attorney's annual salary					
Assistants' salaries					
Clerical salaries					
Office expenses					
Equipment					
Mileage					
Other					
Total					

2021 BUDGET

GENERAL REVENUE FUND

APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

Expenditures		Appropriations		
2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved

15. Juvenile Officer:

Deputy and clerical
annual salaries

Office expenses

Equipment

Mileage

Other

Total

16. Coroner:

Coroner's annual salary

Office expenses

Equipment

Mileage

Inquest costs

Total

TOTAL PUBLIC SAFETY (12
through 16)

2021 BUDGET

GENERAL REVENUE FUND

APPROPRIATION BY ORGANIZATION UNIT AND BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
HEALTH AND WELFARE					
21. Public Health and Welfare Services:					
TOTAL HEALTH AND WELFARE (21)					
DEBT SERVICE					
22.					
TOTAL DEBT SERVICE (22)					
TRANSFERS OUT					
23.					
TOTAL TRANSFERS OUT (23)					
24. EMERGENCY FUND - not less than 3 percent of total estimated revenues					
25. GRAND TOTAL EXPENDITURES					
26. GRAND TOTAL APPROPRIATIONS					

2021 BUDGET

SPECIAL ROAD AND BRIDGE FUND

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2021 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2020	_____
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2020	_____
3. Estimated revenues for 2021 (from page 24 line 8)	_____
4. Subtotal	_____
5. Deduct appropriations for 2021 (from page 28, line 14)	_____
6. Estimated ending cash balance, December 31, 2021	_____
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2021, (After other net resources available)	=====

CASH RECONCILIATION

Cash Available 12-31-2019 (from 2020 Budget, line 1)	_____
Revenues - 2020 (from Actual Amount, page 24, line 8)	_____
Expenditures - 2020 (from Actual Amount, page 28, line 13)	_____
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	_____
Cash Available 12-31-2020 (should equal line 1 above)	=====

2021 BUDGET
SPECIAL ROAD AND BRIDGE FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2019 Actual	2020 Actual	2021 Estimated
1. PROPERTY TAX REVENUES			
2021 Property taxes	_____	_____	_____
2020 Property taxes	_____	_____	_____
2019 and prior property taxes	_____	_____	_____
 Replacement tax on subclass 3 property	_____	_____	_____
 Total	_____	_____	_____
 2. SALES TAX REVENUES	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total	_____	_____	_____
 3. INTERGOVERNMENTAL REVENUES	_____	_____	_____
CART	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total	_____	_____	_____

2021 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 ESTIMATED REVENUES BY CLASSIFICATION

	2019 Actual	2020 Actual	2021 Estimated
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4. CHARGES FOR SERVICES

Total			

5. INTEREST INCOME

--	--	--	--

6. OTHER REVENUES

Total			

7. TRANSFERS IN

Total			

8. GRAND TOTAL REVENUES

--	--	--	--

2021 BUDGET
 SPECIAL ROAD AND BRIDGE FUND
 APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
1. Annual Salaries of all Road and Bridge Employees					
2. Employee Fringe Benefits					
Social security					
LAGERS					
Insurance, medical					
Workers' compensation					
Unemployment					
Total					
3. Supplies					
Total					

2021 BUDGET
SPECIAL ROAD AND BRIDGE FUND
APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
4. Insurance					
Total					
5. Road and Bridge Materials					
Total					
6. Equipment Repairs					
Total					
7. Rentals					
Total					

2021 BUDGET

SPECIAL ROAD AND BRIDGE FUND

APPROPRIATION BY OBJECT OF EXPENDITURES

	Expenditures		Appropriations		
	2019 Actual	2020 Actual	2020 Approved	2021 Requested	2021 Approved
10. Other Expenditures					
Total					
11. Debt Service					
Total					
12. Transfers Out					
General Revenue for					
Administration					
Total					
13. GRAND TOTAL EXPENDITURES	<hr/>				
14. GRAND TOTAL APPROPRIATIONS				<hr/>	

2021 BUDGET

ASSESSMENT FUND

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2021 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2020	_____
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2020	_____
3. Estimated revenues for 2021 (from page 30 line 8)	_____
4. Subtotal	_____
5. Deduct appropriations for 2021 (from page 31, line 3)	_____
6. Estimated ending cash balance, December 31, 2021	_____
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2021, (After other net resources available)	=====

CASH RECONCILIATION

Cash Available 12-31-2019 (from 2020 Budget, line 1)	_____
Revenues - 2020 (from Actual Amount, page 30, line 8)	_____
Expenditures - 2020 (from Actual Amount, page 31, line 2)	_____
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	_____
Cash Available 12-31-2020 (should equal line 1 above)	=====

2021 BUDGET
ASSESSMENT FUND
ESTIMATED REVENUES BY CLASSIFICATION

	2019 Actual	2020 Actual	2021 Estimated
1. PROPERTY TAX	N/A	N/A	N/A
2. SALES TAX	N/A	N/A	N/A
3. INTERGOVERNMENTAL REVENUES			
State Reimbursements			
Collector's Withholdings			
Total			
4. CHARGES FOR SERVICES			
Total			
5. INTEREST INCOME			
6. OTHER REVENUES			
Total			
7. TRANSFERS IN			
Total			
8. GRAND TOTAL REVENUES			

2021 BUDGET

_____ FUND

SUMMARY OF AVAILABLE RESOURCES, ESTIMATED REVENUES AND APPROPRIATIONS FOR 2021 EXPENDITURES, AND ESTIMATED ENDING BALANCE

1. Cash Available, December 31, 2020	_____
(a) Less outstanding warrants	_____
2. Net cash available, December 31, 2020	_____
3. Estimated revenues for 2021	_____
4. Subtotal	_____
5. Deduct appropriations for 2021	_____
6. Estimated ending cash balance, December 31, 2021	_____
7. Other Net Resources Available	_____
8. Estimated ending balance, December 31, 2021, (After other net resources available)	=====

CASH RECONCILIATION

Cash Available 12-31-2019	_____
Revenues - 2020	_____
Expenditures - 2020	_____
Adjustments:	
Change in outstanding warrants	_____
Other	_____
Total	_____
Cash Available 12-31-2020 (should equal line 1 above)	=====

CERTIFICATION

STATE OF MISSOURI)
)SS.
COUNTY OF _____)

I, _____, Clerk of the County Commission, in and for said
county, hereby certify the above and foregoing to be a true copy of the proceedings of the County
Commission, on _____, as the same appears on record in my office,
in _____ (date)
County Commission Record No. _____ at pages _____.

In testimony whereof, I have hereunto set my hand and affixed the seal of said Commission, at my
office
in _____, this _____ day of _____, 2021.

Clerk of the County Commission

(SEAL)

TO: Nicole R. Galloway, CPA
State Auditor of Missouri
P.O. Box 869
Jefferson City, Missouri 65102

Attention: Jill Wilson

FROM: County Clerk:

Name: _____

County: _____

Date: _____

Comments and suggestions regarding 2021 budget forms: