

# 2012 BUDGET

## Boone County Missouri



**Dan Atwill**  
Presiding Commissioner

**Karen M. Miller**  
District I Commissioner

**Skip Elkin**  
District II Commissioner

**June E. Pitchford, CPA**  
Boone County Auditor  
Budget Officer

## How to Use This Document:

Begin by reviewing the Table of Contents to obtain an understanding of the scope of information included and the manner in which it is organized. The document is subdivided into tab sections, which correspond to the Table of Contents and contains the following information:

**Summary Information:** The first section (first 5 tabs) provides aggregate information as well as information for each fund. The first tab section, the Budget Message, provides the reader with summary information, including an overview of significant budgetary issues, trends, and resource choices. Additional summary information is presented in the next 4 tab sections: General Information, Financial Summaries, Fund Statements, and Personnel and Capital Summaries.

**Detailed Information:** The Operating Budgets tab sections (2 sections) contains detailed information for each organizational unit including a Mission Statement, Budget Highlights, an Organizational Chart, Personnel Detail, and the approved operating budget(s). Where multiple funding sources provide operating resources for a given organizational unit, a Budget Summary for the organizational unit is also presented to provide the reader with a comprehensive overview of the financial and personnel resources allocated to the unit.

**Capital Project Information:** The Capital Projects tab section contains information regarding the County's approved capital projects, the funding sources for the various projects, and the anticipated impact, if any, of the projects on the annual operating budget.

**Appendix:** The Appendix contains statistical and demographic information, 10-year financial trend data, and a Glossary.

## Special Instructions for *Digital Format Viewing*:

This document is available in Digit Format via the County's web-site at <http://www.showmeboone.com/AUDITOR/>. In Digital Format, the reader may easily navigate by using the bookmarks panel, by clicking the links provided within the Table of Contents, or by typing a specific page number into the Page Navigation toolbar. The default setting is "single-page continuous", which is easy to read and suitable for most of the document. However, there are a few schedules that span across two facing pages where it may be helpful to view the pages side-by-side. In order to change the default setting to "two-up continuous", the reader will need to open the ZIPPED file option available on the web-site. The ZIPPED file is formatted to display two pages side-by-side ("two-up-continuous"). The reader may switch between two-page and single-page display as needed by changing the settings: from the Tool Bar, select View> Page Display> Single Page Continuous (or Two-Up Continuous).

PDF copies are available by e-mail and/or CD from the Boone County Auditor's Office. When using this format, follow the instructions for the ZIPPED file option described above.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Boone County  
Missouri**

For the Fiscal Year Beginning

**January 1, 2011**

*Linda C. Danson Jeffrey R. Emer*

President

Executive Director



# Table of Contents

## Budget Message

Budget Message	1
Schedule of Commission Changes to the Proposed Budget	32

## General Information

Entity Structure and Organization	35
History of Boone County	36
County Office Directory	38
County Government Map	39
Organizational Chart	40
Budget Calendar and Budget Process	39
Budget Revisions and Budget Amendments	41
Statutory Provisions Governing Circuit Court Budgets	43
Description of the Accounting and Budgeting Systems	44
Overview and Description of Special Revenue and Other Funds	51
Fiscal and Budget Policies	68
Summary of Long-Term Debt	73

## Financial Summaries

(Excludes Capital Project Funds—See Capital Project Budgets Tab Section)

Overview and Description	77
Aggregate Revenues and Expenditures—All Governmental Funds Combined	79
Aggregate Revenues and Expenditures—General Fund Only	80
Aggregate Revenues and Expenditures—Public Works Only	81
Aggregate Revenues and Expenditures—Law Enforcement Sales Tax	82
Sales Tax Growth Rates	83

## Fund Statements

(Excludes Capital Project Funds—See Capital Project Budgets Tab Section)

Overview and Description	85
All Governmental Funds Combined	86
<b>Major Funds</b>	
General Fund	87
Road and Bridge Fund	89
Law Enforcement Services Fund	90
<b>Nonmajor Funds</b>	
Special Revenue Funds (Combined)	92
Special Revenue Funds (Individual)	93
Debt Service Funds (Combined)	124
Debt Service Funds (Individual)	125
<b>Internal Service Funds</b>	
Internal Service Funds (Combined)	137
Internal Service Funds (Individual)	138

## Trust Funds

Private Purpose Trust Funds (Combined)	148
Private Purpose Trust Funds (Individual)	149

## Personnel and Capital Summaries

Personnel Overview and Description	153
Summary of Personnel by Function	154
Summary of Personnel by Fund—10 Years	155
Summary of Personnel by Function—10 Years	156
Capital Outlay Summary Overview and Description	159
Summary of Capital Expenditures by Fund	160

## Operating Budgets-General Fund and Special Revenue Funds

Overview and Description	161
--------------------------	-----

## General Government Operations

Assessor	Dept. No. 2010	163
Auditor	Dept. No. 1110	167
Collector of Revenue		
Combined Budget Summary		172
Collector of Revenue & Tax Maintenance	Dept. No. 1150, 2110	
County Association Dues	Dept. No. 1122	181
County Clerk & Elections		182
Combined Budget Summary		
County Clerk and Records Management	Dept. No. 1131, 1196	
Elections and Registration	Dept. No. 1132, 1133, 2300, 2310- 2312, 2320, 2330	
County Commission (including Centralia Office)	Dept. No. 1121, 1125	193
County Counselor	Dept. No. 1126	199
Emergency and Contingency	Dept. No. 1123	203
Employee Benefits	Dept. No. 1192	204
Human Resources	Dept. No. 1115	205
Information Technology and Mail Services		
Combined Budget Summary		210
Information Technology and GIS	Dept. No. 1170, 1175, 1176	
Mail Services	Dept. No. 1194	
Insurance/Safety & Insurance Claim Activity	Dept. No. 1191, 1195	217
Non-Departmental	Dept. No. 1190	219
Purchasing	Dept. No. 1118	222
Recorder of Deeds		
Combined Budget Summary		226
Recorder of Deeds & Record Preservation	Dept. No. 1160, 2800	

Special Projects-Citizen Contributions	Dept. No. 2000-2002	231
Treasurer	Dept. No. 1140	232

### Law Enforcement and Judicial—Circuit Court

Circuit Court Clerk	Dept. No. 1221	237
Thirteenth Judicial Circuit Court		241
Combined Budget Summary		
Circuit Court Services	Dept. No. 1210	
Jury Services and Court Costs	Dept. No. 1230	
Juvenile Office	Dept. No. 1241	
Juvenile Justice Center	Dept. No. 1242	
Judicial Grants and Contracts	Dept. No. 1243	
Family Services and Justice	Dept. No. 2820	
13 <sup>th</sup> Judicial Circuit Drug Court	Dept. No. 2830	
Administration of Justice	Dept. No. 2850	
Alternative Sentencing Program		
Law Enforcement Sales Tax	Dept. No. 2904	
Information System—Court Only	Dept. No. 2907	

### Law Enforcement and Judicial—Sheriff/Corrections

Combined Budget Summary		269
Sheriff Operations	Dept. No. 1251, 1259, 2501- 2502, 2510, 2520-2525, 2530-2539, 2540, 2550, 2901, 2972	
Corrections	Dept. No. 1255, 2560, 2902, 2906	
Housekeeping and Maintenance	Dept. No. 1256	

### Law Enforcement and Judicial—Prosecuting Attorney

Combined Budget Summary		293
Prosecuting Attorney – General Operations	Dept. No. 1261, 1262, 1264, 2600, 2610, 2620, 2630, 2640, 2903, 2971, 2981	
Child Support Enforcement	Dept. No. 1263	

## Law Enforcement and Judicial—Other

Public Administrator	Dept. No. 1200	307
Medical Examiner	Dept. No. 1280	310
District Defender	Dept. No. 1285	311
Emergency Services and Dispatch	Dept. No. 1287	312
E-911 Emergency Telephone	Dept. No. 2020	313
Law Enforcement Judicial Information- Law Enforcement Sales Tax	Dept. No. 2905	315

## Environment, Protective Inspection, and Infrastructure

Resource Management		
Combined Budget Summary		317
NID Administration	Dept. No. 1340	
Recycling	Dept. No. 1360	
Boone County Regional Sewer District Management Services	Dept. No. 1370	
Planning & Zoning	Dept. No. 1710	
Building Code Inspection	Dept. No. 1720	
Stormwater Administration	Dept. No. 1725	
Hinkson Creek Watershed Grant	Dept. No. 1751	
Design and Construction	Dept. No. 2045	
Stormwater Administration	Dept. No. 2046	
DNR 319 Urban Retrofit Grant	Dept. No. 2140	
DNR 319 Minigrants	Dept. No. 2141	
Road and Bridge Maintenance Operations		333
Combined Budget Summary		
Maintenance Operations	Dept. No. 2040	
Pavement Preservation ( <i>administered by Resource Management</i> )	Dept. No. 2041	
Insurance Claim Activity	Dept. No. 2048	
Road and Bridge - Other		340
Road and Bridge Fund Revenues & Distributions to Cities and Road District	Dept. No. 2049, 2080	
Energy Grants Passed through to Boone County Regional Sewer District	Dept. No. 2973	343

## Health and Community Services

Community Health	Dept. No. 1410	345
Social Services	Dept. No. 1420	347
Community Services	Dept. No. 1430	348
Animal Control	Dept. No. 1730	349
On-Site Waste Water	Dept. No. 1740	350
Domestic Violence	Dept. No. 2030	351
Hospital Profit Share	Dept. No. 2090	352



Local Emergency Planning Committee (LEPC)	Dept. No. 2100-2102	353
Community Health (Dedicated Hospital Lease Revenue)	Dept. No. 2130	355

## Other

Economic Support	Dept. No. 1510	357
Parks and Recreation	Dept. No. 1610	358
Fairgrounds Capital and Maintenance	Dept. No. 2120	359
Boone County Fairgrounds Regional Recreation District	Dept. No. 2150	361

## Operating Budgets-Other Funds

Overview and Description		363
--------------------------	--	-----

## Debt Service Funds

2005 Series Special Obligation Bonds -Taxable	Dept. No. 3040	365
2010 Series Special Obligation Bonds -Taxable	Dept. No. 3050	
2000(A) Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3830	
2000(B) Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3840	
2001 Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3850	
2006(A) Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3860	
2008 Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3870	
2010(A) Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3880	
2010 Series Gen. Obligation Bonds-Sewer NIDS DNR	Dept. No. 3890	
2011(A) Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3900	
2011(B) Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3920	

## Internal Service Funds

Self-Insured Health Insurance	Dept. No. 6000	371
Self-Insured Dental Insurance	Dept. No. 6010	372
Self-Insured Workers' Compensation	Dept. No. 6020	373
Self-Insured Workers' Compensation Loss Control Facilities, Maintenance, Housekeeping and Parking	Dept. No. 6030	375
Combine Budget Summary		377
Facilities & Grounds Maintenance, Housekeeping and Parking	Dept. No. 6100, 6101, 6102	379
Capital Repairs and Replacements	Dept. No. 6200; 6220-6240	385
Building Utilities	Dept. No. 6210-6215	389

## Trust Funds

George Spencer Trust	Dept. No. 7200	391
Union Cemetery Maintenance Trust	Dept. No. 7210	392
Rocky Fork Cemetery Trust	Dept. No. 7230	393

## Capital Project Budgets

Description and Overview	395
Capital Projects	

## Appendix

Overview and Description	407
Statistical and Demographic Information	408
Principal Employers	
Demographic Statistics	
Assessed Values	
Property Tax Rates	
Taxable Sales by Category	
Schedule of Sales Tax Rates	
Revenues by Source—10 Year History	415
All Governmental Funds Combined (Excluding Capital Project Funds)	
General Fund (Major Fund)	
Road and Bridge Fund (Major Fund)	
Law Enforcement Services Fund (Major Fund)	
Special Revenue Funds (Nonmajor Funds)	
Debt Service Funds (Nonmajor Funds)	
Expenditures by Function—10 Year History	421
All Governmental Funds Combined (Excluding Capital Project Funds)	
General Fund (Major Fund)	
Road and Bridge Fund (Major Fund)	
Law Enforcement Services Fund (Major Fund)	
Special Revenue Funds (Nonmajor Funds)	
Debt Service Funds (Nonmajor Funds)	
Glossary	427



# BOONE COUNTY AUDITOR

JUNE E. PITCHFORD, CPA

BOONE COUNTY GOVERNMENT CENTER

801 East Walnut, Room 304 • Columbia, MO 65201-7729 • (573) 886-4275 OFFICE • (573) 886-4280 FAX

December 29, 2011

To the County Commission and the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2012 Budget for Boone County, Missouri. This budget is the result of a legislatively designed process which guides the allocation of county resources within the framework of statutory requirements, local needs, and local planning processes. It provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced: total resources (i.e., current revenues plus appropriated fund balance) available to a particular fund are sufficient to cover the approved spending plan for that fund.

## Organizational Structure and It's Impact on Planning Processes and Long-term Goals

Boone County's statutory elective form of government differs significantly from a charter form of government or a council- city manager form of government. These differences impact the planning and budgetary process, the resulting budgetary document, as well as operation and administration throughout the year. Independent elected officials are directly accountable to the people of the County and are responsible for discharging their statutory functions in accordance with state laws within resources allocated to them by the County Commission. In some instances, elected officials have additional resources available for their operations through various special revenue funds. In most cases, these special revenue funds are under the appropriating authority of an individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue and Other Funds* presented in the *General Information* section.) The County Commission has no oversight authority over the operations of each elective office nor does the County Commission directly influence the development and implementation of goals and objectives for these elective offices. This structure results in each elected official identifying immediate and long-range goals and then presenting funding requests in the annual budget process. All county property, however, is controlled and managed by the County Commission.

Despite these unique organizational features and their impact on entity-wide goal setting and planning processes, county officials share a commitment to the commonly-understood purpose of county government to provide responsive, efficient, and ethical government services for the people of Boone County. These shared commitments are reflected in the following long-term goals:

- Long-term fiscal stability for the County;
- Continuous improvement in service quality and service delivery, with an emphasis on application of new technologies; and

- Equipping county employees with adequate skills, technology and other resources to deliver public services and providing competitive compensation and benefits for county employees.

As noted above, the County's statutory organizational structure does not provide a *formal* mechanism for the development of cohesive and coordinated entity-wide budgetary priorities. However, county officials collaboratively identify, develop, and achieve progress toward shared county-wide commitments through alternative means. For instance, the Personnel Advisory Committee (PAC) and the Information Technology Advisory Committee (ITAC) are standing committees which provide an organizational mechanism for policy development as well as consensus-building regarding specific goals, objectives, and budget priorities. Committee membership is comprised of elected officials and appointed department directors and committee recommendations are subject to County Commission approval.

## Local Economic Conditions

For the past two decades, Boone County's varied economic base has produced a stable environment with moderate growth and low unemployment. The local economy reflects a mix of retail, higher education, service industry, light manufacturing, construction, insurance, and finance. The largest employers in the County include the University of Missouri, Columbia Public Schools, hospitals, insurance institutions, the City of Columbia, and several manufacturers. (Economic and demographic information is available in the Appendix tab section of this document.)

Historically, Boone County's local economy has shown greater strength and resiliency than nearby communities and that of the state as a whole. However, Boone County's economy has weakened and slowed over the past several years, evident by its increased unemployment rate, declining construction, and declining sales tax revenue (discussed later). This weakening in the economy has surpassed that of any previous episodes of economic slow-down and has impacted the County's budget since 2008.

Unemployment has increased in Boone County, but it remains significantly lower than the state and national rates. The County's unemployment rate of 4.8%, compares favorably to the state and federal rates of 8% and 8.5%, respectively. Boone County's population, according to the 2010 census, is 162,642 making it the seventh largest county in Missouri. The County's population has increased by 20.1% since 2000; this compares to 7.0% population growth for the state as a whole since 2000. The county seat, the City of Columbia, reported a 28.4% population growth over the last 10 years with a 2010 population of 108,500, placing it fifth largest in the state. The median household income in Boone County for 2010 (most recent data available) was \$42,200, which compares to the state's median household income of \$44,306.

Inflation, as measured by the change in the Consumer Price Index (CPI)—All Urban Consumers, remains low and stable. This budget assumes that low inflation will continue.

State funding reductions and legislative changes over the past decade have reduced revenues to the County by nearly \$370,000. The state has reduced statutory reimbursements for prisoner per diem, juvenile detention per diem, Public Administrator personnel, and reimbursement for property assessment activities. This budget assumes continuation of these reductions, but it assumes no further reductions. County officials, however, continue to closely monitor the state's appropriation process.

# Emerging Issues Facing the County

**Erosion of the County's primary tax base.** The County is significantly dependent on locally-enacted sales tax levies to finance local services, with more than 60% of county operating revenues derived from this single revenue source. In the short-term, the County is especially vulnerable to the inherent volatility of this revenue source. Of greater concern, however, is the long-term detrimental effect of the on-going erosion of this tax base through remote retail sales (including internet sales) and the continuing shift toward a service-based economy. Since Missouri sales tax laws exempt services from sales tax, this continuing economic shift has a significant detrimental effect on this important revenue source and the County's ability to provide required services.

**Increased costs associated with unfunded mandates, particularly election costs and storm water administration costs.** Federal mandates to manage and reduce storm water run-off has required significant staff resources. In addition, the County has incurred legal fees pertaining to its storm water discharge permit. This is an evolving area of regulation and management for the County and the full extent of its budgetary impact is not yet known.

Election reform requirements under HAVA (Help Americans Vote Act) have permanently increased election-related overhead costs (such as equipment warehousing costs) as well as the costs of conducting elections, particularly federal elections. To the extent election costs are apportioned to other political subdivisions (such as cities and school districts), these cost increases also impact these entities. County election costs are paid by the County's General Fund and election costs for FY 2012 (a presidential election year) will be substantial, totaling nearly \$1,000,000.

**Workforce retention.** Competitive wages and benefits assist the County with employee retention, thereby avoiding the high costs associated with employee turnover. The County continues to provide competitive benefits to its employees at a reasonable cost to tax payers and has avoided shifting benefit costs to employees or reducing benefit levels, strategies adopted by many employers in the area. With respect to wages, the FY 2012 budget includes funding for a 2% merit increase, the first increase since FY 2008, when a 1% salary increase was approved. Although employee turnover is currently at record-low levels, the County may face higher turnover as the local economy improves and unemployment falls. County officials will need to monitor these risks and trends.

**Need for long-term infrastructure planning and improvement.** The County provides road and bridge maintenance and improvement services which are financed primarily with a one-half cent sales tax and the County's share of the state gasoline tax. These funding sources provide revenues sufficient to cover the cost of routine maintenance and small-scale improvement projects, but the cost of major improvements exceeds revenue capacity. In order to adequately address these infrastructure needs, the County will need to develop a long-term infrastructure capital improvement plan and obtain the funding required for implementation.

**Need for long-term management plan for Fairgrounds operations.** The County purchased land and buildings, commonly known as the Boone County Fairgrounds, in 1998 from the Fair Board, Inc. and Agriculture and Mechanical Society, relieving the sellers of significant debt on the facilities. The County Commission leased the property back to the sellers under a month-to-month lease arrangement with the intent of developing and implementing a long-term management plan. Under the terms of the month-to-month lease, no lease payment was made to the County but the lessee was responsible for maintenance and repair. Operations of the Fairground

continued under this month-to-month arrangement until September 30, 2011, with significant accumulation of deferred maintenance. Effective October 1, 2011, the County Commission entered into a 3-month temporary lease arrangement followed by a two-year lease agreement. The Commission intends to monitor operations and gather information to assist in determining if the operations of the year-round event center can be self-sustaining and develop a long-range management plan accordingly.

## 2012 Budgetary Issues and Solutions

The County's statutory structure significantly influences the annual budgetary process. Individual elected officials engage in planning activities but these processes are generally focused on the respective responsibility areas of each office and are not formally coordinated at the entity level. Within this framework and context, the County Auditor and the County Commission evaluate funding requests and establish appropriations in accordance with available resources. As noted earlier, additional resources may be available to elected officials through special revenue funds, many of which are under the appropriating authority of an individual elected official rather than the County Commission. As a result, individual departmental goals impact budget development more so than entity-wide goals.

In evaluating and prioritizing the various needs that are presented in the budget process, highest priority is given to **primary statutory functions** which include the following:

- Law enforcement services for all unincorporated areas of the County;
- Civil process service for the entire County
- Operation of the Prosecuting Attorney's Office
- Operation of the County Jail and the Juvenile Detention Center
- Operation of the 13<sup>th</sup> Judicial Circuit Court (state court)
- Operation of the Juvenile Office
- Retention and preservation of land ownership records for the entire county
- Assessment of all property (real estate and personal property) for taxing purposes
- Collection of property taxes for all political subdivisions within the County
- Voter registration and election activity
- Public Health
- Maintenance of county roads.

Over the years, the County Commission has authorized additional services beyond those identified above such as emergency management and dispatch, animal control services, on-site waste water management, community/social services, and economic development; however, the overwhelming majority of county spending is directed toward statutory services.

The primary focus in developing the FY 2012 budget consisted of the following:

- Ensuring financial stability
- Funding election costs
- Funding for Law Enforcement and Judicial services and equipment

- Funding road and bridge infrastructure activity, including equipment replacement
- Maintaining competitive employee compensation

## **Financial Stability**

The County's most significant revenue source, sales tax, has been significantly impacted by the economic recession. It accounts for more than 50% of the operating revenue for the General Fund, about 80% for the Road and Bridge Fund and it is the sole revenue source for the Law Enforcement Services Fund. During FY 2008 and FY 2009, sales tax revenue declined by 4%, falling to 2005 revenue levels.

Sales tax revenue recovered moderately in FY 2010 and has continued to grow throughout FY 2011. The original FY 2011 budget estimate for sales tax reflected a 0% growth assumption, but actual sales tax revenues exceeded this, which led to a revised 4% growth assumption for the year. The FY 2012 budget assumes 2% growth and reflects an amount that is approximately 4% higher than FY 2007 actual revenue.

Within the General Fund, overall revenues for FY 2011 are expected to exceed original budget estimates by approximately \$870,000, or 4%. This is primarily due to the unexpected growth in sales tax revenue and better-than-expected real estate recording fees. As a whole, the General Fund Revenues for FY 2012 are expected to be approximately equally to FY 2010 actual revenues.

Under state law, the County Commission is authorized to levy a property tax, subject to a statutory ceiling, for both general fund and road and bridge operations. For decades, the County Commission has voluntarily elected to levy a property tax rate below the statutory ceiling. The FY 2012 budget reflects no change in the property tax rate.

Taken as a whole, County revenues across all governmental funds are expected to increase by 5%, or \$2.37 M in FY 2012. This increase is primarily due to growth in sales tax.

Over the past several years, the County has employed a combination of cost reduction and cost containment measures combined with careful use of fund balance resources to balance the budget and avoid significant personnel reductions and/or reduction in services. During this time, the actual spend-down of fund balances has been less than expected, thus preserving those resources for future budget years. This has been an effective and appropriate short-term strategy. Although sales tax revenue reflects modest growth, economic uncertainty persists. Therefore, the County is continuing most of cost containment measures previously implemented.

## **Election Costs:**

FY 2012 is a presidential election year. The County is responsible for funding the operations of the Election and Voter Registration office as well as funding the costs required to conduct the August primary and November general election.

The FY 2012 General Fund budget includes approximately \$1.0 M to cover increased costs associated with election activity. In addition, the FY 2012 budget includes more than \$500,000 in revenues and expenditures associated with a Federal voting Assistance Program grant.

## **Law Enforcement and Judicial Services and Equipment:**

Approximately one-third of the overall county budget and 60% of the General Fund budget is allocated to law enforcement and judicial services which include the Prosecuting Attorney, Sheriff Operations, Jail Operations, Court Operations, Emergency Management and Dispatch, and operations of the Public Administrator and Medical Examiner. In addition to appropriations from the General Fund, funding is also provided through the Law Enforcement Services Fund (Prop L) and a variety of special revenue funds.

The FY 2012 Budget reflects \$19.2 M in funding for law enforcement and judicial operations, including \$.64 M for fixed assets (new and replacement). This total funding is comprised of \$15 M from General Fund appropriations, \$3.3 M from Law Enforcement Services Fund appropriations, and \$.9 M in appropriations from a variety of special revenue funds.

## **Road and Bridge Infrastructure**

Funding for road and bridge activities is accounted for within the Road and Bridge Fund and comprises approximately 38% of all county spending. The County maintains more than 800 miles of roadway infrastructure and associated right-of-way as well as bridges and other drainage structures. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching, chip and seal, roadside ditching, vegetation control, as well as bridge maintenance and repair. Traffic services include street signage, regulatory signage, and snow and ice control. Services provided by the engineering and inspection staff include inspection and acceptance of subdivision streets; designing and planning the Preservation Maintenance Program for all asphalt and concrete roadways, bridges and storm-water drainage structures; administering the County's Neighborhood Improvement District (NID) road program; and, administering capital improvement projects related to Boone County's transportation network.

The County's annual infrastructure report is available on the County's website ([www.showmeboone.com/PW](http://www.showmeboone.com/PW))

The primary revenue source for the County's road and bridge activities is a one-half cent sales tax, which was originally approved by voters in 1993 and is accompanied by a voluntary property tax roll back. The sales tax has been successfully renewed twice, with the current authorization in effect through 2018. The County also receives a portion of the state-wide gasoline tax (CART- County Aid Road Trust) as well as a portion of the state's motor vehicle sales tax. The one-half cent sales tax is expected to generate approximately \$12.29 million in FY 2012. Because the sales tax revenue, in part, substitutes for property tax revenue (due to the voluntary property tax roll-back), only about 55% or \$6.8 million represents net additional revenue to the County. The County is required to make statutory property tax distributions to the Cities and the CSRD; in addition, the County makes voluntary sales tax distributions to these entities as well.

The FY 2012 budget includes total appropriations of \$21.4M in the Road and Bridge Fund allocated as follows:

- \$ 2.60 M -- Distributions to Cities and Centralia Special Road District (CSRD)
- \$18.5 M -- Maintenance and improvement activities, including \$1.4 M for new and replacement fixed assets
- \$ 0.3 M -- Reimbursement to General Fund and other expenses



## Salary and Employee Benefits:

Within the governmental funds, the FY 2012 budget includes \$21.9 million for salary and benefits, which represents approximately 40% of total spending. Of the total \$21.9 million, \$14.7 million (67%) is provided by the General Fund, \$3.8 million (17%) is provided by the Road and Bridge Fund, and \$2.2 million (11%) is provided by the Law Enforcement Services Fund. The remaining \$1.2 million (5%) is provided through various special revenue funds.

The FY 2012 budget includes funding for a 2% merit increase, to be awarded at the discretion of each administrative authority. The total cost for the 2% salary increase, including taxes and benefits, is approximately \$356,000 to governmental funds with an additional cost of \$8,000 to Internal Service Funds (Facilities Maintenance and Housekeeping). The cost to the General Fund, Road and Bridge Fund, and Law Enforcement Services Fund is \$247,300, \$64,200, and \$25,700, respectively.

In addition, the budget restores funding for the Employee Assistance Program (\$11,000), which is paid entirely by the General Fund.

The budget also provides for continued funding of employee benefits at current levels with no changes to premium amounts. The County is self-insured for health and dental benefits; the County pays 100% of the cost of premiums for employees and employees pay for optional dependent coverage. Due to favorable expenditure trends realized in the self-insured funds, no premium increases, for the County or for employees, is included in the budget. This favorable trend has continued for several years such that the last premium increase occurred in FY 2006. This trend has been particularly helpful to the County in its efforts to contain costs during the recent economic recession.

## Budget Process and Calendar

Boone County is a first class non-charter county where the County Auditor serves as Budget Officer and its annual budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. The process and deadlines set forth by statute are intended to provide a means for independent elected officials to formally communicate their budgetary needs to the County Commission and the County Auditor each year; to ensure public access to the budget information and process; to ensure that public hearings are conducted; and, to ensure that the adopted budget is balanced. A complete discussion of the budget process is provided in the *General Information* tab section of this document.

## Budget Summary Schedules

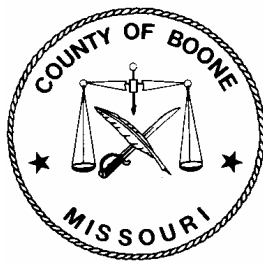
The schedules and matrices presented on the following pages are intended to show the relationship between the County's various functional units and its overall financial structure.

The first schedule presents a consolidated budget overview for the government as a whole, including internal service funds and private purpose trust funds. It shows revenues by source, expenditures by object code, and projected fund balances at the end of the year. Similar information is provided on an individual fund basis in the *Fund Statements* tab section of this document.

The second schedule shows the relationship between functional areas and classification of expenditure.

The third schedule shows the relationship between budget amounts for each functional unit and the extent to which the budgetary resources are provided from major funds, non-major funds, or a combination of funds.

Discussion and analysis pertaining to revenue and expenditure assumptions, fluctuations, and a comparison to prior years is presented after the schedules.



## 2012 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	Major Funds		
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund
<b>REVENUES:</b>			
Property Taxes	\$ 3,032,000	\$ 1,253,000	\$ -
Assessments	-	-	-
Sales Taxes	12,290,000	12,645,000	3,072,750
Franchise Taxes	144,000	-	-
Licenses and Permits	304,195	5,000	-
Intergovernmental	2,181,852	1,199,300	-
Charges for Services	3,526,485	822,600	-
Fines and Forfeitures	10,000	-	-
Interest	38,753	45,780	6,135
Hospital Lease	1,737,000	-	-
Other *	548,828	1,000	-
<b>Total Revenues</b>	<b>23,813,113</b>	<b>15,971,680</b>	<b>3,078,885</b>
<b>EXPENDITURES:</b>			
Personal Services	14,695,831	3,813,441	2,264,176
Materials & Supplies	1,371,695	2,719,170	57,430
Dues Travel & Training	195,600	36,102	20,225
Utilities	514,960	93,882	70,312
Vehicle Expense	552,266	853,000	475
Equip & Bldg Maintenance	314,256	246,185	111,342
Contractual Services	3,805,097	11,862,849	320,662
Debt Service (Principal and Interest)	410,240	-	-
Emergency	750,000	350,000	25,000
Other	3,143,895	2,800	26,700
Fixed Asset Additions	221,810	1,392,567	415,616
<b>Total Expenditures</b>	<b>25,975,650</b>	<b>21,369,996</b>	<b>3,311,938</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,162,537)</b>	<b>(5,398,316)</b>	<b>(233,053)</b>
<b>OTHER FINANCING SOURCES (USES):</b>			
Transfer In	-	-	-
Transfer Out	(435,000)	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	6,100	547,800	43,725
Proceeds of Long-Term Debt	-	-	-
Retirement of Long-Term Debt	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(428,900)</b>	<b>547,800</b>	<b>43,725</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,591,437)</b>	<b>(4,850,516)</b>	<b>(189,328)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	8,211,161	9,406,588	1,557,594
Less encumbrances, beginning of year	(186,233)	(1,149,436)	(3,006)
Add encumbrances, end of year	186,233	1,149,436	3,006
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 5,619,724</b>	<b>\$ 4,556,072</b>	<b>\$ 1,368,266</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	416,023	1,149,436	1,014,006
<b>FUND BALANCE, end of year</b>	<b>5,619,724</b>	<b>4,556,072</b>	<b>1,368,266</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(416,023)</b>	<b>(1,149,436)</b>	<b>(1,014,006)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 5,203,701</b>	<b>\$ 3,406,636</b>	<b>\$ 354,260</b>

\* Includes Proceeds from Sale of County Assets and other miscellaneous revenue. Composition varies by fund.

(continued on next page)

(continued)

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
\$ -	\$ 4,285,000	\$ -	\$ -	\$ 4,285,000
170,814	170,814	-	-	170,814
253,200	28,260,950	-	-	28,260,950
-	144,000	-	-	144,000
86,282	395,477	-	-	395,477
981,503	4,362,655	-	-	4,362,655
1,707,296	6,056,381	4,378,402	-	10,434,783
-	10,000	-	-	10,000
24,443	115,111	30,460	525	146,096
500,000	2,237,000	-	-	2,237,000
5,725	555,553	27,031	-	582,584
<b>3,729,263</b>	<b>46,592,941</b>	<b>4,435,893</b>	<b>525</b>	<b>51,029,359</b>
1,183,396	21,956,844	547,443	-	22,504,287
168,512	4,316,807	66,985	-	4,383,792
145,113	397,040	1,310	-	398,350
13,418	692,572	393,570	-	1,086,142
16,540	1,422,281	12,700	-	1,434,981
57,342	729,125	338,837	-	1,067,962
1,726,310	17,714,918	3,842,395	1,575	21,558,888
2,165,928	2,576,168	5,000	-	2,581,168
12,000	1,137,000	12,100	-	1,149,100
446,893	3,620,288	511,288	300	4,131,876
354,730	2,384,723	32,551	-	2,417,274
<b>6,290,182</b>	<b>56,947,766</b>	<b>5,764,179</b>	<b>1,875</b>	<b>62,713,820</b>
<b>(2,560,919)</b>	<b>(10,354,825)</b>	<b>(1,328,286)</b>	<b>(1,350)</b>	<b>(11,684,461)</b>
475,000	475,000	45,000	-	520,000
(40,000)	(475,000)	(45,000)	-	(520,000)
-	597,625	-	-	597,625
-	-	-	-	-
-	-	-	-	-
<b>435,000</b>	<b>597,625</b>	<b>-</b>	<b>-</b>	<b>597,625</b>
<b>(2,125,919)</b>	<b>(9,757,200)</b>	<b>(1,328,286)</b>	<b>(1,350)</b>	<b>(11,086,836)</b>
7,755,967	26,931,310	5,288,464	116,223	32,335,997
(27,705)	(1,366,380)	-	-	(1,366,380)
27,705	1,366,380	-	-	1,366,380
<b>\$ 5,630,048</b>	<b>\$ 17,174,110</b>	<b>\$ 3,960,178</b>	<b>\$ 114,873</b>	<b>\$ 21,249,161</b>
1,090,627	3,670,092	208,485	37,471	3,916,048
<b>5,630,048</b>	<b>17,174,110</b>	<b>3,960,178</b>	<b>114,873</b>	<b>21,249,161</b>
<b>(1,090,627)</b>	<b>(3,670,092)</b>	<b>(208,485)</b>	<b>(37,471)</b>	<b>(3,916,048)</b>
<b>\$ 4,539,421</b>	<b>\$ 13,504,018</b>	<b>\$ 3,751,693</b>	<b>\$ 77,402</b>	<b>\$ 17,333,113</b>

**Matrix of Expenditures by Function and Class—  
All Governmental Funds Combined Excluding Capital Project Funds**

<b>Function</b>	<b>Personal Services</b>	<b>Materials &amp; Supplies</b>	<b>Dues, Travel &amp; Training</b>	<b>Utilities*</b>
General Government Operations	\$ 4,859,712	\$ 600,382	\$ 162,777	\$ 82,039
Law Enforcement & Judicial - Courts	1,784,808	261,949	59,751	151,781
Law Enforcement & Judicial - Sheriff/Corrections	8,070,889	660,070	79,445	321,668
Law Enforcement & Judicial - PA	2,330,990	58,278	23,838	31,826
Law Enforcement & Judicial - Other	289,124	4,800	2,450	3,370
Environment, Protective Inspection & Infrastructure	4,621,321	2,731,228	46,452	101,802
Community Health & Public Services	-	100	22,327	-
Other	-	-	-	86
<b>Total</b>	<b>\$ 21,956,844</b>	<b>\$ 4,316,807</b>	<b>\$ 397,040</b>	<b>\$ 692,572</b>

\* Includes land-line phones, cell phones, and data communications; also includes building utilities for those facilities housing a single office or department. Utilities for facilities housing multiple offices are accounted for in an internal service fund with the internal service charge, "Building Use Charge", included in Contractual Services.

This matrix illustrates the relationship of a given functional area of spending to the various classifications of expenditure. From this matrix, the reader can understand the extent to which specific classifications of expenditures are significant to any given functional area. For instance, this matrix shows the extent to which personnel costs are the primary operating cost component in all functional area other than Environment, Protective Inspection & Infrastructure which includes road and bridge maintenance and improvement activities. It also reveals that fixed asset spending is primarily directed toward Sheriff's operations and road and bridge maintenance operations.

(continued)

<u>Vehicle Expense</u>	<u>Equip &amp; Bldg Maintenance</u>	<u>Contractual Services **</u>	<u>Debt Service (Principal &amp; Interest)</u>	<u>Other</u>	<u>Fixed Asset Additions</u>	<u>Total</u>
\$ 23,383	\$ 157,479	\$ 2,394,187	\$ 410,240	\$2,151,664	\$ 252,755	\$ 11,094,618
21,025	49,093	1,172,501	-	280,650	101,628	3,883,186
470,723	208,417	480,882	-	356,182	527,273	11,175,549
12,540	11,918	141,457	-	41,907	10,500	2,663,254
13,000	16,604	1,050,675	-	102,369	-	1,482,392
880,610	250,625	11,960,695	-	359,400	1,392,567	22,344,700
1,000	-	189,563	-	1,318,399	-	1,531,389
-	34,989	324,958	2,165,928	146,717	100,000	2,772,678
<u>\$ 1,422,281</u>	<u>\$ 729,125</u>	<u>\$17,714,918</u>	<u>\$ 2,576,168</u>	<u>\$4,757,288</u>	<u>\$2,384,723</u>	<u>\$ 56,947,766</u>

\*\* In addition to regular contractual services, this category also includes "Building Use Charge", an internal service charge consisting of facilities maintenance, housekeeping, building utilities, and capital repair and replacement.

The matrix on the following page illustrates the relationship between organizational units (departments and cost centers) within each functional category of expense to the various funding sources (major and nonmajor funds). In addition to this matrix, budget summaries (which include financial and personnel information) are included for each organizational unit receiving funding through more than one departmental budget (within the same fund) and/or resources from more than one fund. These summaries are presented in the Operating Budgets tab section and are noted on the Table of Contents.

# Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

Function Name	Dept. Number	Dept. Name	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Non-Major Funds	Total Governmental Funds
	1110	Auditor	\$ 293,189	-	-	-	293,189
	1115	Human Resources	161,720	-	-	-	161,720
	1118	Purchasing	164,195	-	-	-	164,195
	1121	County Commission	456,997	-	-	-	456,997
	1122	County Association Dues	37,075	-	-	-	37,075
	1123	Emergency & Contingency	779,925	-	-	-	779,925
	1125	Centralia Office	9,135	-	-	-	9,135
	1126	County Counselor Office	241,041	-	-	-	241,041
	1131	County Clerk	314,260	-	-	-	314,260
	1132	Election and Registration	488,874	-	-	-	488,874
	1133	Election Activities	1,042,613	-	-	-	1,042,613
	1140	Treasurer	263,670	-	-	-	263,670
	1150	Collector	493,900	-	-	-	493,900
	1160	Recorder	457,947	-	-	-	457,947
	1170	Information Technology	1,409,672	-	-	-	1,409,672
	1175	GIS - Consortium	5,807	-	-	-	5,807
	1176	GIS - County	166,812	-	-	-	166,812
	1190	Non-Departmental	644,766	-	-	-	644,766
	1191	Insurance & Safety	493,995	-	-	-	493,995
	1192	Employee Benefits	46,000	-	-	-	46,000
	1194	Mail Services	382,582	-	-	-	382,582
	1195	Insurance Claim Activity	22,000	-	-	-	22,000
	1196	Records Management Services	34,082	-	-	-	34,082
	2010	Assessment	-	-	-	1,388,190	1,388,190
	2110	Collector Tax Maint Activity	-	-	-	183,877	183,877
	2300	Election Services	-	-	-	159,950	159,950
	2311	Election Reform Payments Grant	-	-	-	28,604	28,604
	2330	FVAP Ease Grant Activity	-	-	-	508,140	508,140
	2800	Record Storage & Preservation	-	-	-	415,600	415,600
		Sub-Total	<u>8,410,257</u>	-	-	<u>2,684,361</u>	<u>11,094,618</u>
	1210	Circuit Court Services	1,441,797	-	-	-	1,441,797
	1221	Circuit Clerk	469,472	-	-	-	469,472
	1230	Jury Services & Court Costs	232,430	-	-	-	232,430
	1241	Juvenile Office	376,046	-	-	-	376,046
	1242	Juvenile Justice Center	343,664	-	-	-	343,664
	1243	Juvenile Justice Grants	311,529	-	-	-	311,529
	2820	Family Service & Justice	-	-	-	148,400	148,400
	2830	Circuit Drug Court	-	-	-	140,300	140,300
	2850	Administration of Justice	-	-	-	17,100	17,100
	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	339,810	-	339,810
	2905	Judicial Information System-Law Enf Sls Tax	-	-	59,246	-	59,246
	2907	Information System-Court Only	-	-	3,392	-	3,392
		Sub-Total	<u>3,174,938</u>	-	<u>402,448</u>	<u>305,800</u>	<u>3,883,186</u>
	1251	Sheriff	4,076,249	-	-	-	4,076,249
	1255	Corrections	4,052,244	-	-	-	4,052,244
	1256	Sheriff/Corrections HK/Maintenance	205,044	-	-	-	205,044
	2501	SD Forfeiture - Dept of Justice	-	-	-	8,100	8,100
	2502	SD Forfeiture - Dept of Treasury	-	-	-	10,558	10,558
	2510	Sheriff Training	-	-	-	29,500	29,500
	2522	DARE Program	-	-	-	2,500	2,500
	2524	Internet Crimes Tsk Fce - Contributions	-	-	-	2,600	2,600
	2525	Community Programs	-	-	-	1,200	1,200
	2540	Sheriff Civil Charges	-	-	-	5,558	5,558
	2550	Sheriff Revolving Fund	-	-	-	21,952	21,952
	2560	Inmate Security Fund Activity	-	-	-	75,000	75,000
	2900	Law Enforcement Sales Tax Revenue	-	-	25,000	-	25,000
	2901	Sheriff-Law Enf Sls Tax	-	-	1,682,822	-	1,682,822
	2902	Corrections - Law Enf Sls Tax	-	-	693,108	-	693,108
	2906	Contract Inmate Housing - LEST	-	-	210,000	-	210,000
	2972	Cyber Crimes Task Force	-	-	-	74,114	74,114
		Sub-Total	<u>\$ 8,333,537</u>	-	<u>2,610,930</u>	<u>231,082</u>	<u>11,175,549</u>

(continues on next page)

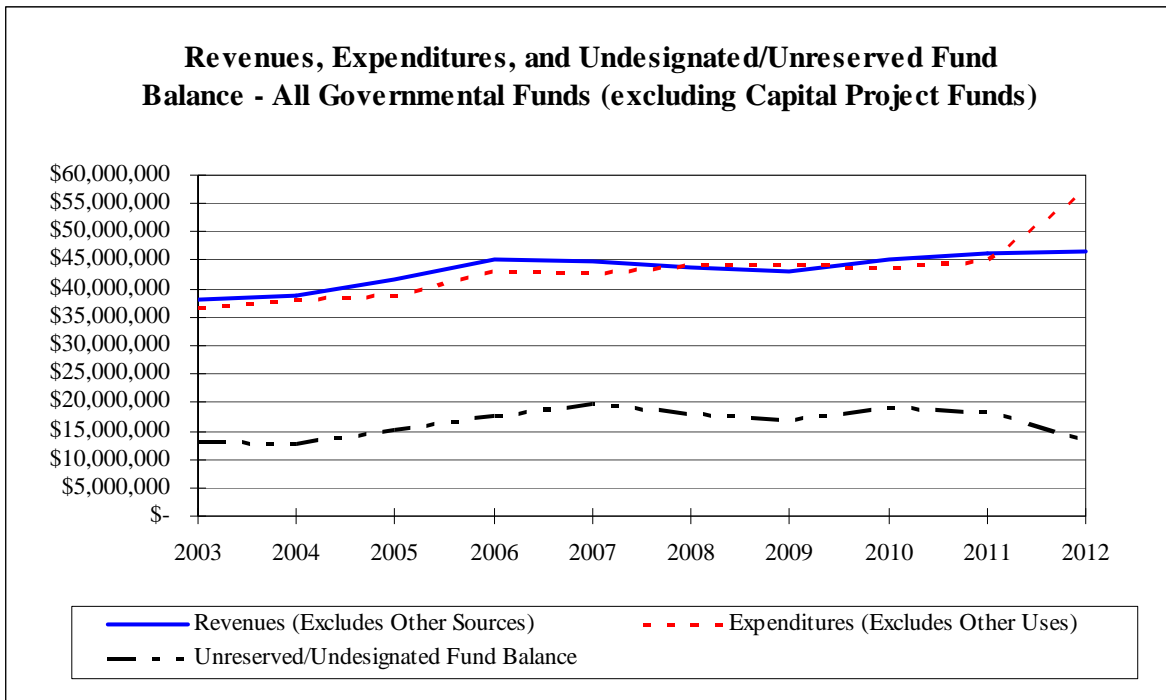


(continued)

Function Name	Dept. Number	Dept. Name	Major Funds			Non-Major Funds	Total Governmental Funds
			General Fund	Road and Bridge Fund	Law Enforcement Services Fund		
Law Enforcement & Judicial-Prosecuting Attorney	1261	Prosecuting Attorney	\$ 1,619,422	-	-	-	1,619,422
	1262	Victim Witness	207,978	-	-	-	207,978
	1263	IV-D	373,309	-	-	-	373,309
	1264	PA Retirement	7,752	-	-	-	7,752
	2600	PA Training	-	-	-	4,668	4,668
	2610	PA Tax Collections	-	-	-	83,744	83,744
	2620	PA Contingency	-	-	-	20,000	20,000
	2630	PA Bad Check Collections	-	-	-	44,746	44,746
	2640	PA Forfeiture Money	-	-	-	3,075	3,075
	2903	Prosecuting Attorney - Law Enf Sls Tax	-	-	298,560	-	298,560
	2971	PA - Violence Against Women grant	-	-	-	-	-
		Sub-Total	<u>2,208,461</u>	<u>-</u>	<u>298,560</u>	<u>156,233</u>	<u>2,663,254</u>
Law Enforcement & Judicial- Other	1200	Public Administrator	329,728	-	-	-	329,728
	1280	Medical Examiner	190,686	-	-	-	190,686
	1285	District Defender	62,098	-	-	-	62,098
	1287	Emergency Services & Dispatch	731,555	-	-	-	731,555
	2020	E-911 Emergency Telephone	-	-	-	168,325	168,325
		Sub-Total	<u>1,314,067</u>	<u>-</u>	<u>-</u>	<u>168,325</u>	<u>1,482,392</u>
Environment, Protective Inspection & Infrastructure	1340	NID Administration	7,000	-	-	-	7,000
	1360	Solid Waste Recycling	66,988	-	-	-	66,988
	1370	BC Reg Sewer Dist Mgmt Service	4,753	-	-	-	4,753
	1710	Planning and Zoning	328,524	-	-	-	328,524
	1720	Building Codes	403,588	-	-	-	403,588
	1725	Stormwater Administration	97,050	-	-	-	97,050
	2040	Public Works-R&B Maintenance	-	8,271,823	-	-	8,271,823
	2041	Pavement Preservation	-	2,000,000	-	-	2,000,000
	2045	Public Works-Design & Construction	-	7,942,265	-	-	7,942,265
	2046	Stormwater Administration	-	172,703	-	-	172,703
	2048	PW - Insurance Claim Activity	-	40,000	-	-	40,000
	2049	PW - Administration	-	2,943,205	-	-	2,943,205
	2141	DNR 319 Urban Retro Fit Grant	-	-	-	66,801	66,801
		Sub-Total	<u>907,903</u>	<u>21,369,996</u>	<u>-</u>	<u>66,801</u>	<u>22,344,700</u>
Community Health & Public Services	1410	Community Health	991,033	-	-	-	991,033
	1420	Social Services	118,394	-	-	-	118,394
	1430	Community Services	145,260	-	-	-	145,260
	1730	Animal Control	171,915	-	-	-	171,915
	1740	On-Site Waste Water	72,860	-	-	-	72,860
	2030	Domestic Violence	-	-	-	9,300	9,300
	2090	Hospital Profit Share	-	-	-	-	-
	2101	LEPC-CERF Grant	-	-	-	22,627	22,627
		Sub-Total	<u>1,499,462</u>	<u>-</u>	<u>-</u>	<u>31,927</u>	<u>1,531,389</u>
Other	1510	Economic Support	53,000	-	-	-	53,000
	1610	Parks and Recreation	74,025	-	-	-	74,025
	2120	Fairground Maintenance	-	-	-	473,008	473,008
	3040	2005 Series Spec Oblg Bond - Txbl	-	-	-	1,853,382	1,853,382
	3050	2010 Series Spec Oblg Bond - Txbl	-	-	-	104,813	104,813
	3850	2001 Series GO Bonds - Road NID	-	-	-	38,021	38,021
	3860	2006A Series GO Bonds - Road NID	-	-	-	23,423	23,423
	3870	2008 Series GO Bnd Swr NID	-	-	-	71,972	71,972
	3880	2010A Series GO Bond -Swr NID	-	-	-	11,030	11,030
	3890	2010A Series GO Bond -Swr DNR NID	-	-	-	10,657	10,657
	3900	2011A GO Bonds - Road NID	-	-	-	54,592	54,592
	3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	4,755	4,755
		Sub-Total	<u>\$ 127,025</u>	<u>-</u>	<u>-</u>	<u>2,645,653</u>	<u>2,772,678</u>
		Grand Total	<u>\$ 25,975,650</u>	<u>21,369,996</u>	<u>3,311,938</u>	<u>6,290,182</u>	<u>56,947,766</u>

# Revenue and Expenditure Trends

The graph below illustrates the growth in revenues and expenditures as well as changes in undesignated/unreserved fund balance levels over the past 10 years. It shows the significant flattening and decline of revenues in 2007-2012, the increase in expenditures, and the use of fund balance to finance annual operations. Each of these elements is discussed in detail in the following sections.



# Revenue Assumptions and Projections

The FY 2012 revenue projections, taken as a whole, reflect a 5% increase compared to the FY 2011 budget. The increase is primarily attributable to growth in sales tax revenues and the election-related grant totaling more than \$500,000.

A multi-year comparison of revenues by source for all governmental funds is presented below. Ten-year historical financial data presented in the *Appendix* section at the end of this document shows how these revenue sources have varied over the last decade. The following discussion describes the major sources of revenue for the County’s combined governmental funds and identifies the primary causes for fluctuations between the prior and current budget years.

## Revenues by Source— All Governmental Funds Combined Excluding Capital Project Funds

Revenues by Source	2010 (Actual)	2011 (Budget)	2011 (Projected)	2012 (Budget)	% Change 11 Budget over 12 Budget	% of Total for 2012
Property Taxes	\$ 4,190,527	4,183,500	4,397,300	4,285,000	2%	9.2%
Assessments	178,186	105,652	185,227	170,814	62%	0.4%
Sales Taxes	26,656,012	25,610,500	27,726,900	28,260,950	10%	60.7%
Franchise Taxes	149,297	146,000	145,700	144,000	-1%	0.3%
Licenses and Permits	512,541	362,367	417,285	395,477	9%	0.8%
Intergovernmental	4,646,871	5,165,470	4,186,243	4,362,655	-16%	9.4%
Charges for Services	5,751,015	5,654,777	5,981,500	6,056,381	7%	13.0%
Fines and Forfeitures	12,813	10,000	9,500	10,000	0%	0.0%
Interest	123,659	156,890	146,464	115,111	-27%	0.2%
Hospital Lease	2,178,028	2,194,807	2,203,198	2,237,000	2%	4.8%
Other*	699,681	629,776	665,649	555,553	-12%	1.2%
<b>Total Revenues</b>	<b>\$ 45,098,630</b>	<b>44,219,739</b>	<b>46,064,966</b>	<b>46,592,941</b>	<b>5%</b>	<b>100.0%</b>

\*Other includes lease revenue, proceeds from sale of county assets, and other miscellaneous revenue.

### Property Tax (9.2% of total revenue)

Property tax comprises a relatively small portion of the County's overall revenues. This is the result of statutory and voluntary property tax roll-backs for the County's one-half cent sales tax for the General Fund and a voluntary roll-back associated with the one-half cent sales tax for road and bridge activities. The amount shown above includes *ad valorem* property taxes levied for the General Fund and Road and Bridge Fund.

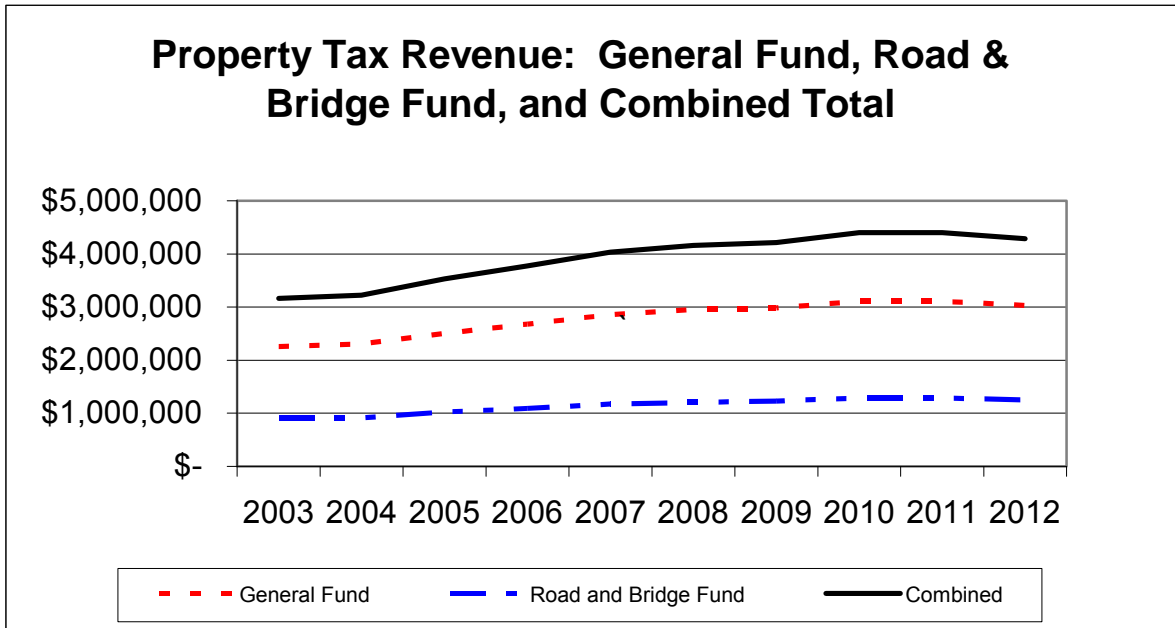
Assessed valuation has grown at an average annual rate between 3% and 6% and it provides a stable source of revenue for the County and its political subdivisions, although annual growth has slowed substantially in the last several years. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County currently exceeds \$2.3 billion. The FY 2012 Budget assumes a 0% growth in assessed valuation for real property and -2% growth in assessed valuation for personal property.

The County voluntarily reduced the Road and Bridge tax levy in conjunction with the 1993 voter approval of a one-half cent sales tax for roads. In addition, the County is required to reduce its General Fund property tax as a result of the 1979 voter-approved permanent one-half cent sales tax. In 2005, the County Commission voluntarily reduced its property tax levies for the General Fund and the Road and Bridge Fund as a result of reassessment; the rates have remained unchanged since then. The budget assumes no change in property tax rates which include the following:

General Fund Operations-- \$ .12 per \$100 assessed valuation

Road and Bridge Operations-- \$.0475 per \$100 assessed valuation

The chart below illustrates the stable growth of this revenue source over the past decade; however, it also illustrates the recent and significant flattening of this revenue source.



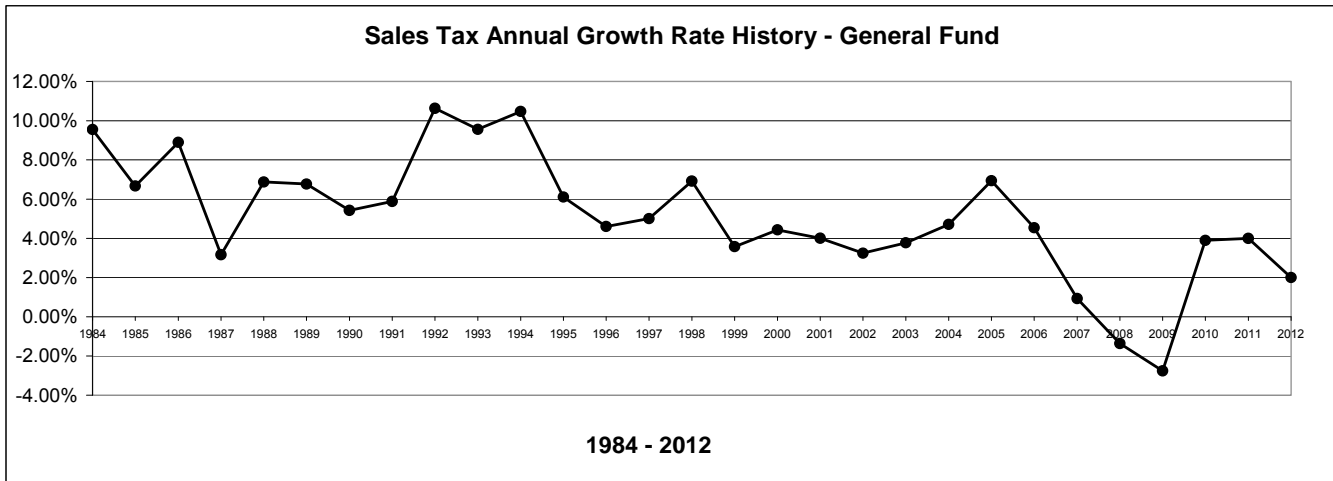
Debt service tax levies will not be required since all existing debt is being retired through annual appropriations or special assessments. For further information on the County’s debt, please refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information* tab section. [A multi-year history of the tax levies for the County and its political subdivisions is also presented in the *Appendix*.]

**Assessments (0.4% of total revenue)**

Special assessment revenue is received from property owners pursuant to the Neighborhood Improvement District (NID) program and is accounted for as revenue to the applicable debt service funds and used to meet scheduled principal and interest payments for county-issued general obligation debt. The special assessment revenue provides 100% of the debt service requirements for the bonds issued in conjunction with the NID program. The amount of Assessment revenue in any given year is influenced by such things as number of pay-offs in full, number of annual assessments levied, and the number of NID projects completed and assessments ordered.

**Sales Tax (60.7% of total revenue)**

The County is highly dependent on sales tax revenue to finance the majority of county services. It is the single largest source of revenue for the County and accounts for more than 60% of all regular operating revenues in the County’s governmental funds. Compared to other revenue sources, sales tax is inherently volatile and readily impacted by changing economic conditions. Because Boone County is primarily dependent on sales tax to finance on-going operations, the County is especially vulnerable to this inherent volatility. This is a primary reason for maintaining higher fund balances during periods of economic growth within the County’s primary operating funds. The annual sales tax growth rate table presented below illustrates this inherent volatility.



Annual growth rates have typically ranged between 3% and 5%, but have been as high as 11% and have fallen as low as -3.0%. As illustrated above, the recent decline in sales tax growth rate is one of the sharpest ever experienced by the County and the first time ever to experience negative growth. The County had two consecutive years of negative growth: 2008 with -1.36% and 2009 with -3.0%. In FY 2010, Sales tax grew at a rate of 3.9%, with much of the growth coming in the 4<sup>th</sup> quarter. Growth of 4% is expected for FY 2011 and a conservative growth estimate of 2% is assumed for FY 2012.

The County receives the following sales tax revenue:

**One-half cent permanent sales tax in the General Fund.** This sales tax is expected to generate \$12.29 million in 2012, which represents approximately 52% of the total revenue in the General Fund. The governing statute for this sales tax authorization requires a property tax roll-back.

**One-half cent sales tax in the Road and Bridge Fund.** This sales tax is expected to generate \$12.29 million in 2012, which represents 77% of regular, on-going revenue to Road and Bridge operations. The sales tax was originally approved by voters in 1993 for an initial 5-year period. It was renewed for 10 years (through 2008) and was recently renewed again by voters for another 10-year period (expiring in 2018). The governing statute for this sales tax does not require a property tax roll-back; however, the County Commission has pledged and implemented a voluntary property tax roll-back.

**Constitutionally determined portion of the state’s motor vehicle sales tax (Road and Bridge Fund).** This tax is expected to generate \$355,000 in 2012. This revenue source declined significantly in 2008 and has been relatively flat since then.

**Two percent tax applied to local land line phone tariffs.** This tax is expected to generate \$253,200 in 2012, which represents the sole source of revenue for the Enhanced 911 Fund. This revenue has been in general decline since peaking at \$289,000 in 2002, largely because the 2% sales tax does not apply to cellular lines. As citizens replace land lines with cellular lines, this revenue will continue to decline. Legislative remedies are under discussion.

**One-eighth cent permanent law enforcement services tax.** This sales tax is expected to generate \$3.07 million in 2012, which represents the sole source of revenue for the Law Enforcement Services Fund. The fund is used to provide supplemental funding for law enforcement and judicial operations which are primarily financed through General Fund appropriations.

## **Franchise Taxes and Licenses/Permit Revenue (1.1% of total revenue)**

The decrease in Franchise Taxes appears to be the result of declining gross revenues subject to the franchise tax. The County's 5% franchise tax applies to cable services.

The County collects fees for building permits, on-site waste water systems, food-handling licenses, right-of-way permits, and conceal-and-carry weapons permits (new and renewal). The increase in FY 2012 is primarily attributable conceal-and-carry permit activity.

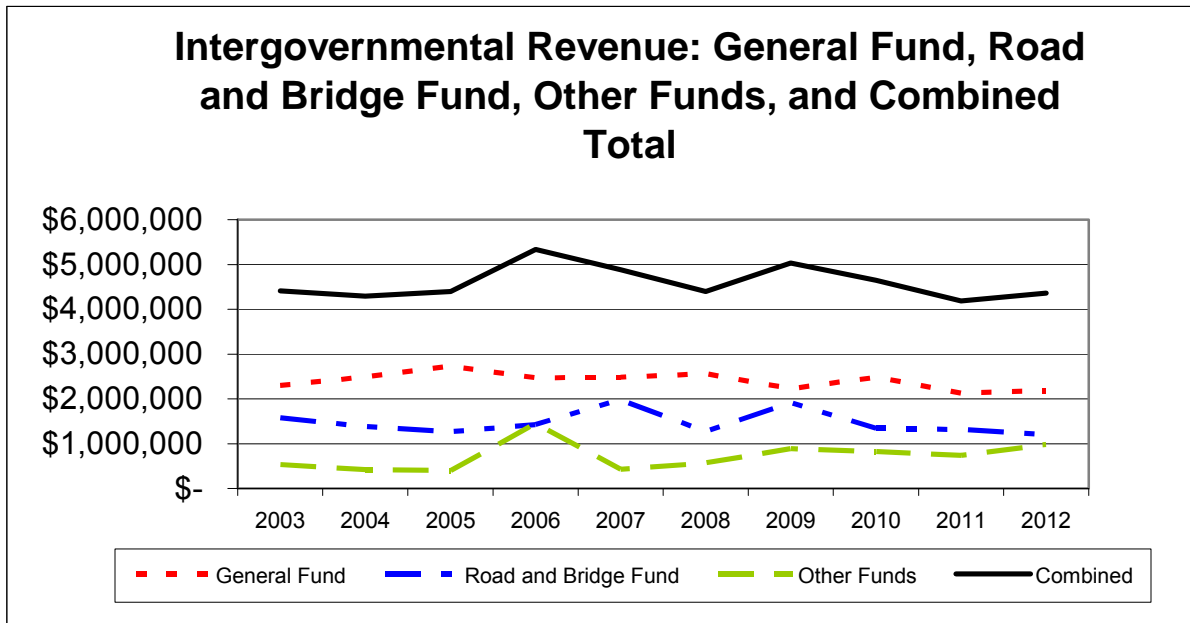
## **Intergovernmental Revenues (9.4% of total revenue)**

The County receives substantial revenues from federal and state grants as well as from annual state appropriations. The FY 2012 Budget includes amounts for grants that have been awarded to the County, but only for the current award period; the budget does not assume renewal or extension. *Potential* grants are not included in the budget until final award is made to the County, at which time the County Commission amends the budget.

The budget includes estimated amounts for state reimbursements. The county receives a prisoner per diem reimbursement from the state when inmates held at the jail are ultimately sentenced to the Missouri Department of Corrections. Other state reimbursements include a daily per diem reimbursement for juveniles held in the detention center; reimbursement for prisoner extradition; state reimbursement of property assessment activities, and federal grant monies passed through the state for the Child Support Enforcement Program. Over the past several years, the state has reduced all of these reimbursements, resulting in revenue reductions of approximately \$370,000.

The County also receives County Aid Road Trust (CART) revenues that represent Boone County's proportionate share of the statewide gasoline tax. The tax is earmarked for road maintenance and is shared by the state, cities, and counties pursuant to a constitutional formula. The revenues are derived from a per-gallon tax that does not change with fuel prices. Instead, revenues to the County increase only with increases in consumption. Higher fuel prices tend to reduce consumption, which in turn, reduces county revenue. The FY 2012 revenue estimate assumes no growth in CART revenues.

The chart below reflects a ten-year history of intergovernmental revenues. The significant increase in 2006 is the result of HAVA election equipment funds; the increase in 2007 is attributable to federal disaster funds; the increase in 2009 is the result federal transportation funds received for a bridge replacement project; and, the 2010 increase is the result of federal grants and federal stimulus funds.

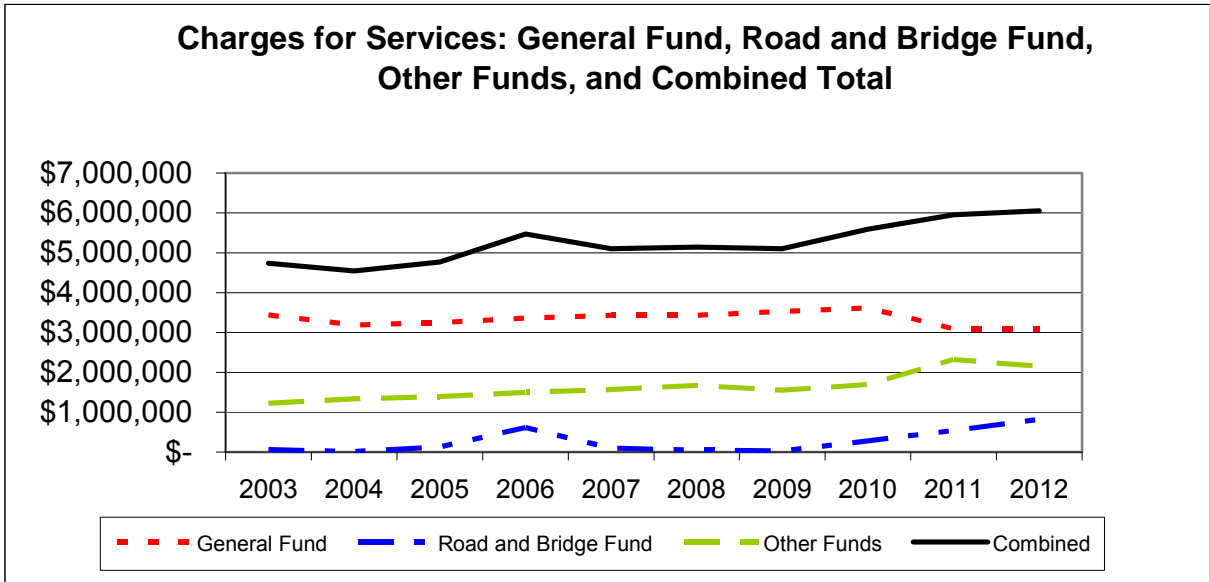


The overall FY 2012 decrease in this category is due to the following factors:

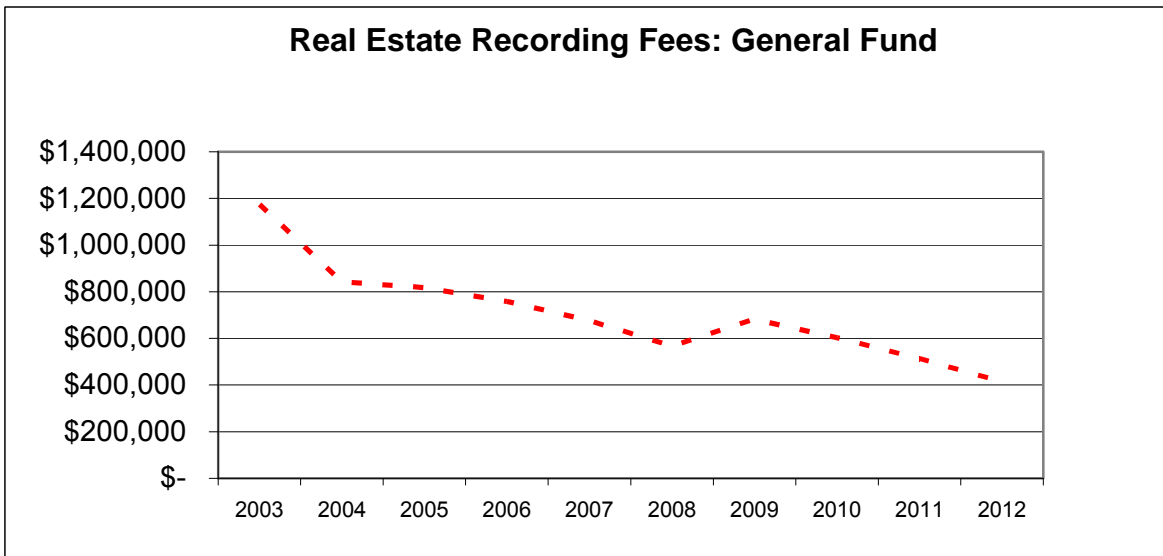
- 1) Partial-year appropriations for those grants where the grant year crosses two County fiscal years. The FY 2012 budget includes only those grant revenues and related expenditures for the portion of the grant year that falls within the County's fiscal year. As previously noted, the budget does not assume renewal or extension of grants.
- 2) Reductions in state-funded services for Child Support Enforcement (100% reimbursed by the state) and reductions in state prisoner per diem reimbursements.
- 3) Federal grants and Federal stimulus monies received in FY 2009, 2010, and 2011 will not be received again in FY 2012.

### Charges for Services (13.0% of total revenue)

Current year revenues for Charges for Services (fees, commissions, and other charges for services) reflect a net 7% increase for FY 2012, or approximately \$400,000. The increase is primarily attributable to contractual reimbursements from the City of Columbia for the Rolling Hills Road Project. This revenue category consists of a wide variety of charges which trend differently across various governmental funds, as shown in the chart below.

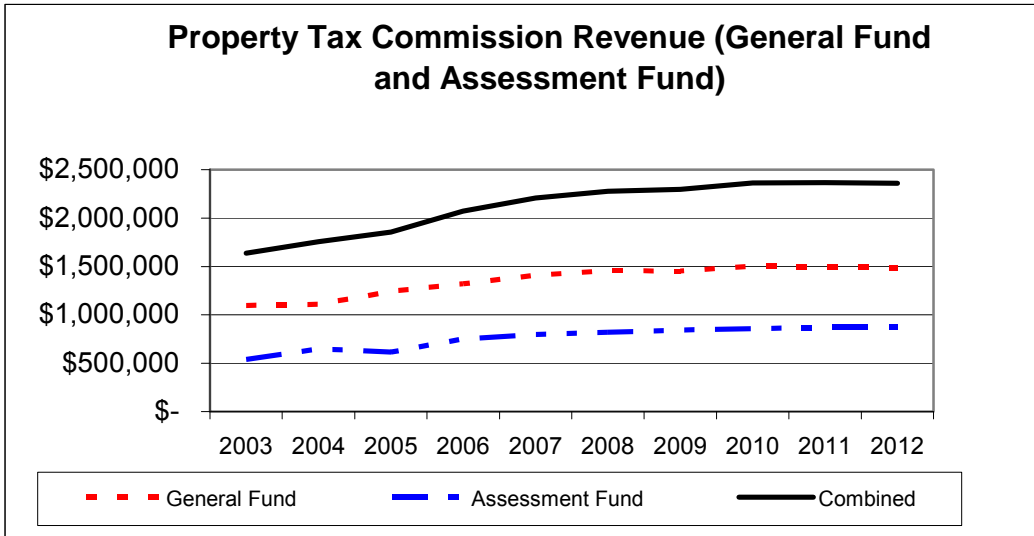


The trend line for the General Fund in the chart above appears relatively stable and flat until FY 2011 and 2012. As illustrated in the chart below, real estate recording fees hit record highs in FY 2003 with annual revenue of nearly \$1.2 million, but they have steadily declined since.



Property tax commissions generate revenue for the Assessment Fund and the General Fund. These commissions provide a stable source of operating revenue, as shown in the chart below. In the past, this revenue source grew at an average annual rate of 3-5%; however, this revenue source has leveled off since 2008 and the FY 2012 budget assumes near zero growth.

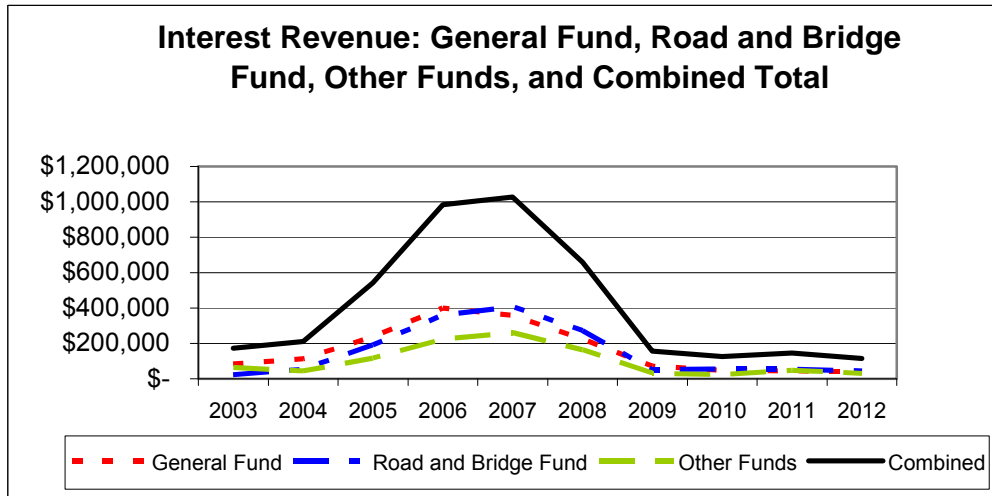




### Fines and Forfeitures, Interest, and Other Revenues (1.4% of total revenue)

The County’s General Fund receives a portion of bond forfeiture revenue. This is a nominal revenue source to the County.

Interest revenue has declined significantly since 2007. In FY 2012, the County expects to earn only \$115,000 interest income on all governmental funds combined. This compares to interest revenue of more than \$1.0 million earned in 2007 as shown in the graph below.



### Hospital Lease Revenue (4.8% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved a revised and amended lease agreement with CH Allied Services, Inc. (CHAS), for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. Since the inception of the lease in 1988, the Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. During 2006, the Hospital Board of Trustees successfully negotiated an amendment to the lease which accomplished several things including a revised expiration date of December 31, 2015, a significant reduction in lease compensation paid to CHAS, and a significant increase in reinvestment in hospital assets.

In addition to the lease payments to the Boone Hospital Board of Trustees, the current lease agreement calls for an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), to be adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2012 Budget includes estimated lease revenue of \$1.73 million, which assumes 2.0% growth.

Under the terms of the 2006 amendment and beginning in 2010, the County may receive an additional \$500,000 each year, contingent upon “cash-split” funds available for distribution. The lease agreement specifies that the additional funds are to be used for community medical or health needs. The County received \$500,000 in FY 2010 and FY 2011 and is expecting to receive the additional lease compensation in FY 2012 as well. A separate special revenue fund has been established to account for these revenues and related expenditures. The County Commission has not yet established policies and guidelines for budgeting and allocating these revenues; accordingly, no appropriations are included in the budget.

The Hospital lease revenue accounts for 7% of revenue to the General Fund.

## Expenditure Assumptions and Projections

The FY 2012 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$56.9 million, which represents a 10% increase over the prior year’s budget of \$50.9 M.

A multi-year comparison of expenditures by functional category is presented below.

### Expenditures by Function— All Governmental Funds Combined Excluding Capital Project Funds

Expenditures by Function	2010 (Actual)	2011 (Budget)	2011 (Projected)	2012 (Budget)	% Change 12 Budget over 11 Budget	% of Total for 2012
General Government Operations*	\$ 7,462,293	8,836,805	7,197,617	10,431,623	18%	18.3%
Law Enforcement & Judicial	17,509,665	18,846,885	18,039,946	18,564,980	-1%	32.6%
Environment, Protective Inspection & Infrastructure	14,238,149	17,770,603	14,811,971	20,952,133	18%	36.8%
Community Health & Public Services	1,422,917	1,591,517	1,394,153	1,531,389	-4%	2.7%
Capital Outlay	1,706,602	2,378,293	2,252,297	2,384,723	0%	4.2%
Debt Service	1,430,156	992,361	996,489	2,582,885	160%	4.5%
Other	110,486	519,137	289,590	500,033	-4%	0.9%
<b>Total Expenditures</b>	<b>43,880,268</b>	<b>50,935,601</b>	<b>44,982,063</b>	<b>56,947,766</b>	12%	<b>100.0%</b>

Schedule includes the following governmental fund types: the General Fund, special revenue funds, and debt service funds

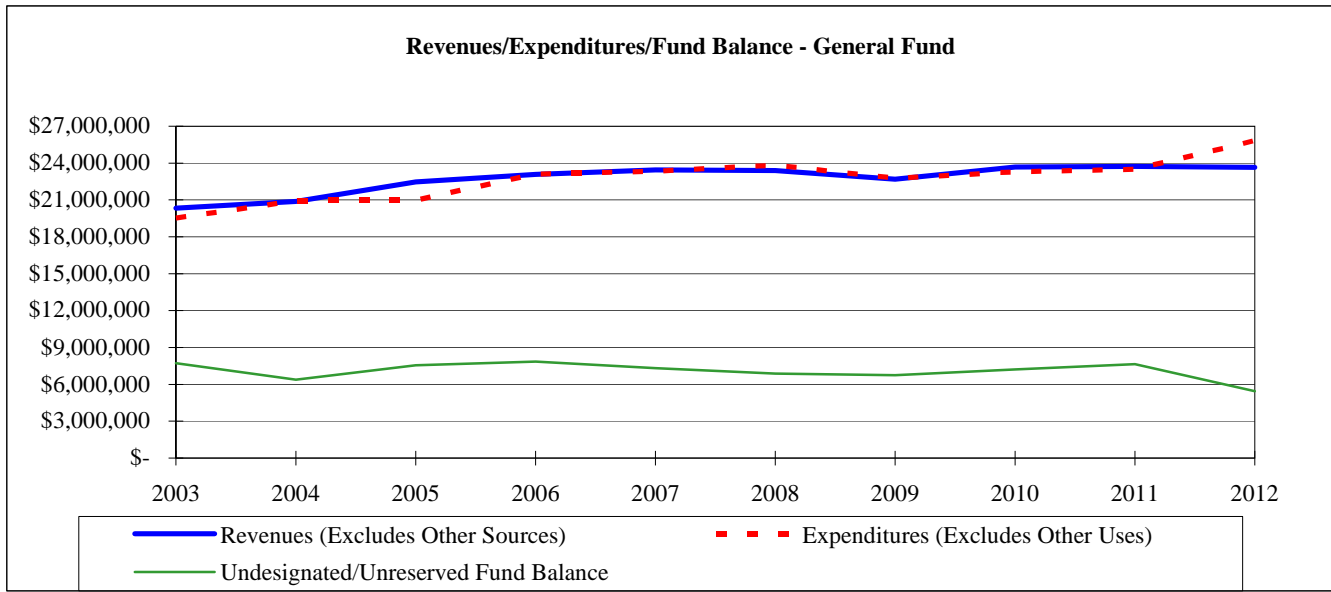
\* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election and Registration, Treasurer, Collector, Recorder, Information Services, GIS, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management, Assessment

Operating funds such as the Road and Bridge Fund, non-major special revenue funds, and debt service funds have unspent resources carried forward each year from the prior year. These resources are available for appropriation and are combined with the new FY 2012 revenues for budgeting purposes. This practice will result in FY 2012 budgeted expenditures exceeding the current revenues; however, this is expected and not indicative of fiscal instability. Total budgeted spending is within the limits of total available resources.

The General Fund also has carry-over fund balance resources available for spending, and a portion of the available fund balance is appropriated in FY 2012 budget. The County is using these carry-over resources, in large measure, to cover the cost of election activity.

During FY 2008 and FY 2009, the County used fund balance reserves of \$428,000 and \$79,000, respectively, to cover the cost of operations. These amounts were far less than originally budgeted.

The relationship of fund balance resources to annual revenues and expenditures in the General Fund is further illustrated in chart below.



Historically, the County spends approximately 92% to 97% of its total annual appropriations. As shown in the expenditure table, actual spending for FY 2011 is projected at approximately 90% of budget. Within the Road and Bridge Fund, the actual spend ratio is reduced when budgeted projects are delayed and must be re-budgeted from one year to the next. Also, to the extent unpredictable weather-driven expenditures resulting from flooding, snow, and ice storms are not required, favorable spending variances will occur.

In any given fiscal year, the County expects to realize budget savings from unspent emergency appropriations, competitive procurement, management decisions, and employee turnover and vacancies; however, the amount of such savings cannot be reliably estimated at this time. Consequently, no such savings has been assumed in developing the FY 2012 Budget. The County monitors the spending ratio and adjusts appropriation methodologies in light of significant changes or emerging trends.

All funds are budgeted to be solvent at the end of FY 2012 with remaining fund balance intact in each of its major operating funds. The County's fund balances are discussed in greater detail later in this Budget Message.

The County has three (3) major operating funds: the General Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund. The FY 2012 General Fund Budget includes expenditures of \$25.8 million compared to estimated revenue of \$23.6 million. This suggests a spend-down of fund balance in the amount of \$2.1 million for operations. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation, \$750,000, is not needed and the spending ratio is consistent with that of prior years. Locally-enacted budget revision policies require Commission approval on all but the most insignificant budget revisions, which serves to deter spend-down of appropriations and helps ensure a spend ratio of less than

100%. Undesignated and unreserved fund balance for the General Fund at the end of FY 2012 is expected to be \$5.4 million, which represents 21% of total budget or 2.5 months' expenditures.

The FY 2012 Road and Bridge Fund budget includes expenditures of \$21.4 million compared to revenue of \$15.9 million. As part of the budget development process, the County Auditor and departmental management staff complete an analysis of projected spending for the current year, identifying carry-over resources that will be available for appropriation in the following fiscal year. This process results in annual appropriations that exceed anticipated revenues to the extent that carry-over resources are also available for appropriation. The projected ending fund balance for the Road and Bridge Fund represents 16% of total budget, or 1.9 month's expenditures.

The Law Enforcement Services Fund reflects expenditures of \$3.3 million and revenues of \$3.08 million and a projected ending fund balance of approximately \$354,000. This equates to 11% of total budget, or 1.3 months' expenditures.

A complete discussion of fund balances is presented in a separate section below.

Ten-year comparative historical data for expenditures is presented in the *Appendix* section at the end of this document.

### **Policy and Administration (18.3 % of total expenditures)**

The increase in Policy and Administration spending is attributable to election costs and grant-funded election activities.

### **Law Enforcement and Judicial (32.6 % of total expenditures)**

There are no significant budgetary changes in this area.

### **Environment, Protective Inspection, and Infrastructure (36.8 % of total expenditures)**

Spending in this functional area includes all appropriations within the Road and Bridge Fund as well as appropriations in the General Fund for activities such as planning and zoning and building code inspections, *net* of any capital appropriations (i.e., new and replacement equipment) which are included in Capital Outlay. The increased spending in this area is attributable to the planned activities in the Road and Bridge Fund. As previously noted, significant resources which had been intentionally accumulated in prior years for specific projects are being released for appropriation in FY 2012: \$3.54 million for Rolling Hills project (with ~\$780,00 in reimbursement from the City of Columbia) and \$575,000 for the St. Charles round-a-bout project. Additionally, the budget includes a new budget allocation of \$500,000 for asphalt road rehabilitation; this will compliment the on-going annual appropriation of \$2.0 million for pavement preservation activities and \$500,000 for concrete rehabilitation construction. The budget also includes \$1.4 million in appropriations for new and replacement equipment for maintenance operations; this amount is included in the capital outlay category.

### **Community Health and Public Services (2.7% of total expenditures)**

There are no significant budgetary changes in this area.

### **Capital Outlay (Fixed Assets) (4.2% of total expenditures)**

Each year, the County Commission approves funding for investment in new and replacement fixed assets. This category includes appropriations for new and replacement fixed assets and consists primarily of new and replacement machinery and equipment, new and replacement vehicles, and new and replacement computer hardware and software. This type of capital expenditure is

sometimes referred to as “pay-as-you-go” capital, because it is fully incorporated into the annual operating budget for a given department rather than included in a capital improvement plan or in a separate capital project budget. In the schedules above, all appropriations relating to fixed assets, across all functional areas, are combined and presented as “Capital Outlay” rather than as spending within the given functional area. A complete schedule of these appropriations for FY 2012 is presented in the *Personnel and Capital Expenditure Summaries* tab section.

Established replacement schedules have provided a general guideline in developing these appropriations in the past. However, in response to the economic recession, replacement schedules have been set aside and funding decisions have been based on individual asset assessments. Where possible, assets are being re-built or repaired in lieu of replacement.

During FY 2011, the County Commission amended the budget to appropriate more than \$434,000 for E911 equipment replacement, funded from the dedicated revenues received and accounted for within the E911 Fund. As a result, the FY 2012 appropriations reflect overall 0% change when compared to FY 2011; however, the FY 2012 appropriations include significant spending for vehicles and equipment for law enforcement and road and bridge activities; the FY 2012 Budget reflects a spending increase of approximately \$500,000 when compared to FY 2010.

### **Debt Service (4.5% of total expenditures)**

The increase in debt service expenditures is related to the County’s plan to retire outstanding taxable general obligation bonds which were issued in 2005 to acquire facilities adjacent to the Courthouse. The resources to retire this debt originated from the One-fifth Cent Capital Improvement Sales Tax, a three-year tax approved by voters in 2006. As mentioned previously, property tax levies are not required for debt service. Additional information regarding the County’s long-term debt is presented later in this Budget Message and in the *General Information* tab section.

### **Other Expenditures (0.9% of total expenditures)**

During FY 2011, the County received an energy grant, a portion of which was passed through to the Boone County Regional Sewer District. This grant has ended and accounts for the decline in this area.

## **Changes in Personnel Staffing Levels**

The FY 2012 budget reflects minimal changes to permanent and temporary staffing levels, as summarized below. The combined budgetary impact for salary, taxes, and benefits is a net reduction of \$42,500.

### **General Government Operations: +2.13 FTE**

- **County Counselor’s Office:** increase 0.70 FTE Secretary to 1.0 FTE Secretary (General Fund). **Permanent increase of 0.30 FTE.** (+\$9,000)
- **County Clerk – Elections Office and Election Activities:** increase part time pool hours by 3,880 hours (General Fund). **Temporary increase of 2.01 FTE.** (+\$44,000)
- **GIS:** decrease part time intern hours (General Fund). **Decrease of 0.18 FTE.** (-\$3,000)

### **Law Enforcement and Judicial- Court: -2.03 FTE**

- **Juvenile Justice Grants and Contracts:** decrease various positions to reflect current level of approved grant funding (General Fund). **Decrease of 1.31 FTE.** (-\$48,000)
- **Alternative Sentencing Programs:** reduce Program Assistant pool hours (Law Enforcement Services Fund). **Permanent decrease of 0.72 FTE.** (-\$15,500)

#### **Law Enforcement and Judicial – Sheriff Corrections: +0.52 FTE**

- **Sheriff Operations:** decrease part time temporary investigator position (General Fund). **Decrease of 0.48 FTE.** (-\$3,500)
- **Sheriff Operations:** decrease two investigator positions to reflect half-year grant approval (Cyber Crimes Task Force Fund – ARRA). **Decrease 1.0 FTE Investigator.** (- \$59,000)
- **Sheriff/Corrections Facility Maintenance and Housekeeping:** transferred administrative control of 1.0 FTE Facilities Maintenance Technician and 1.0 FTE Housekeeper to the Sheriff’s Department from Facilities Maintenance Internal Service Fund. **Permanent increase of 2.0 FTE.** (\$0 net cost)

#### **Law Enforcement and Judicial- Prosecuting Attorney: -1.16 FTE**

- **Prosecuting Attorney Child Support Enforcement:** eliminate a receptionist position and increase a part time technician to full time (General Fund). **Decrease 0.50 FTE.** (-\$17,000)
- **Prosecuting Attorney-Violence Against Women Grant:** decrease positions as a result of terminating grant funding (ARRA Fund). **Decrease 0.33 FTE Investigator and decrease 0.33 Assistant Prosecuting Attorney.** (-\$37,000)

#### **Environment Protective Inspection & Infrastructure: +1.0 FTE**

- **Road and Bridge Maintenance Operations:** add new Data Management Technician position (Road and Bridge Fund). **Permanent increase of 1.0 FTE.** (+\$42,500)

#### **Internal Service Fund – Facilities Maintenance: -1.0 FTE**

- **Facilities Maintenance:** add an additional Sr. Maintenance Technician (Facilities and Grounds Fund). **Permanent Increase of 1.0.** (+\$45,000)
- **Facilities Maintenance and Housekeeping:** transferred administrative control of 1.0 FTE Facilities Maintenance Technician and 1.0 FTE Housekeeper to the Sheriff’s Department. **Permanent decrease of 2.0 FTE.** (\$0 net cost)

## Capital Improvement Projects

The County’s infrastructure-related improvement projects are small-scale and funded on a pay-as-you-go basis from the annual operating revenues in the Road and Bridge Fund. As a result, they are budgeted and accounted for within the Public Work’s annual operating budget.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects and are budgeted and accounted for within one or more capital project funds. Projects of this nature typically require several years to complete and are usually financed with special revenues dedicated to the project. Approved capital improvement projects are currently under construction, but no additional spending for capital projects is included in the FY 2012 budget.

Because of this, it is important to present this information separate from the annual operating budget. Please refer to the *Capital Project Budgets* tab section for information regarding the County's capital projects.

## Fund Balances

The County maintains minimum fund balances in its major operating funds. *Fund balance* is the difference between the assets and liabilities of a particular fund. Fund balance may be reserved, designated, or undesignated/unreserved. Undesignated/unreserved fund balance amounts represent fund resources that are available for appropriation. The schedule below shows the projected fund balance amounts at the end of FY 2012 for the County's major funds, nonmajor funds, and all governmental funds (except capital project funds) taken as a whole.

### Projected Undesignated/Unreserved Fund Balances at December 31, 2012

	-----Major Funds-----				
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Nonmajor Governmental Funds	All Governmental Funds
<b>Projected Fund Balance 12/31</b>	\$ 5,619,724	4,556,072	1,368,266	5,630,048	17,174,110
<b>Less: Reserves and Designations</b>	(416,023)	(1,149,436)	(1,014,006)	(1,090,627)	(3,670,092)
<b>Projected Available Fund Balance</b>	<u>\$ 5,203,701</u>	<u>3,406,636</u>	<u>354,260</u>	<u>4,539,421</u>	<u>13,504,018</u>
<b>As a percent of expenditures</b>	20%	16%	11%	72%	24%
<b># of months expenditures</b>	2.4	1.9	1.3	8.7	2.8
<b>Expenditures</b>	25,975,650	21,369,996	3,311,938	6,290,182	56,947,766

**Reservations of fund balance** are required for encumbrances, restricted assets, and long-term receivables such as those associated with the Neighborhood Improvement District projects where bonds have not been issued. **Designations of fund balance**, on the other hand, are discretionary and represent resources ear-marked for specific purposes. The County currently designates a portion of the Law Enforcement Services Fund for design and implementation of a system-wide law enforcement and judicial information system as well as for future out-of-facility inmate housing. Detailed information for each fund is available in the Fund Statements section of this document.

The **undesignated and unreserved fund balance** is intended to meet three primary objectives. **First**, it provides contingency funds in the event the County experiences a revenue shortfall, an economic slow-down, or an unforeseeable emergency. Using fund balance in a contingency manner allows the County to continue operations without disruption, even though revenues may decline or significant unforeseen emergency costs are encountered. This use of fund balance must be monitored closely because it cannot be sustained for more than a short period. In addition, replenishing fund balance is a slow process, usually requiring several years; therefore, extreme care should be exercised in spending fund balances. Given the County's significant dependence on sales tax revenue and the increased exposure to its inherent volatility, the County desires to maintain higher fund balances in its primary operating funds, especially the General Fund. As previously noted, portions of the fund balance in the General Fund has been used over the past few years to bridge the gap between revenues and expenditures during the economic recession.

**Secondly**, undesignated/unreserved fund balances provide resources to meet cash flow requirements and to generate investment income. **Thirdly**, it allows for financial planning and tax

rate stability. In the event the County Commission determines that actual fund balance levels exceed identified needs and that the amounts truly are “surplus”, the County’s policy is to commit these funds to capital or non-recurring needs.

The County’s Fund Balance policy identifies a minimum fund balance equal to 2 months’ operating expenditures for its major funds. As indicated in the table above, the projected ending funding balance for the General Fund meets the established minimum fund balance. Within the Road and Bridge Fund and the Law Enforcement Services Fund, the projected ending fund balance is expected to fall short of the minimum. As required by the county’s policy, the County has identified a plan to restore the minimum fund balance. Within the Law Enforcement Services Fund, a significant amount of cash has been accumulated and designated for future out-of-facility inmate housing needs. Since this cash will not be required in the coming budget year, it is available to cover cash flow operating requirements until such time that the minimum fund balance is restored.

For additional information regarding the County’s Fund Balance Policies, please refer to the *Fiscal and Budget Policies* which are presented in the *General Information* tab section.

The table below shows the projected changes in fund balances for the coming budget year.

### Projected Changes in Fund Balances at December 31, 2012

	-----Major Funds-----				
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	5,619,724	4,556,072	1,368,266	5,630,048	17,174,110
Projected Fund Balance 1/1	\$ 8,211,161	9,406,588	1,557,594	7,755,967	26,931,310
Projected Change in Fund Balance	\$ (2,591,437)	(4,850,516)	(189,328)	(2,125,919)	(9,757,200)
Percentage Change	-32%	-52%	-12%	-27%	-36%

As previously discussed, the expected decline in fund balance in the General Fund is due to using fund balance to cover election costs. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2012. As a result, although fund balance in the General Fund will be reduced, County officials expect the actual reduction to be less than the amount shown in the schedule above.

The beginning fund balance (1/1/2012) in the Road and Bridge Fund is expected to be higher than originally expected due to favorable budgetary variances within various operating accounts and unspent emergency appropriation. In addition, designated fund balance is being released for spending in FY 2012, as previously discussed.

The projected decline in fund balance in the Law Enforcement Services Fund is due to increased spending for vehicles and equipment. Personnel costs comprise the majority of this fund’s expenditures; as such, County officials understand the importance of financial stability. Now that new equipment purchases are completed, the County will transition to a replacement schedule; the County Auditor and Sheriff’s Department personnel will develop a reasonable equipment replacement schedule for use in the FY 2013 budget and beyond.

The decline in non-major governmental funds is primarily attributable to the early debt retirement planned for FY 2012 as previously discussed. In addition, the decline in fund balances within the nonmajor funds is the result of a budget practice used by appropriating authorities for several of the County’s special revenue funds. Each fiscal year, the majority of available fund balance is



budgeted in a contingency line-item appropriation. This enables the appropriating authority to authorize budget transfers as needed throughout the year without going through the budget amendment process. In many instances, the contingency funds are unused throughout the year which results in a higher opening fund balance for the following year. This use of a contingency appropriation creates the appearance of a “spend down” of fund balance within the budget.

## Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2012 is presented in the *General Information* section of this document. Long-term debt expenditures consist of principle and interest for the Series 2003 special obligation bonds which are being retired through appropriations in the General Fund; several general obligation bond series associated with the Neighborhood Improvement District (NID) program, which are being retired through special assessments; and taxable special obligation bonds used to finance the acquisition and construction of county facilities which are being retired through a combination dedicated resources from the 3-year one-fifth cent capital improvement sales tax (2005-2008), and transfers from the General Fund and the Sheriff Civil Charges Fund.

Debt service appropriations included in the FY 2012 Budget amount to \$2.57 million or 4.5% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service and the increase is attributable to early retirement of debt (\$1.8 million).

The County’s legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2012 is estimated to be more than \$2.3 billion which results in a legal debt limit of approximately \$231,825,000. Please refer to the debt limit calculations included in the long-term debt information in the *General Information* tab section. At this time, the County intends to issue additional general obligation debt associated with the NID program and this debt will be retired through special assessments.

### *Awards and Acknowledgements*

The County’s Budget for Fiscal Year 2011 was awarded the Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA). The Budget Award Program is designed to improve the quality of budget information prepared by local governments for the benefit of its citizens and decision makers. The County has received this award since 1997.

### *Conclusion*

In closing, I wish to acknowledge the significant contribution of all those who assisted in the preparation and analysis of this data, including county officials and the staff of the Boone County Auditor’s Office, whose effort and commitment to excellence have made this document possible.

Respectfully Submitted,

*s/s June Pitchford*

Boone County Auditor  
Budget Officer

# Schedule of Commission Changes to the 2012 Proposed Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
<b>General Fund (Fund #100)</b>					
<b>Changes to Various Revenue Estimates and Appropriations:</b>					
Outside Services	\$ 300	1121	71100	\$ -	Miscellaneous services for alarm system
Operating Transfer to Special Revenue Fund	375,000	1190	83922	-	Fairgrounds contractual services and capital repairs
Insurance Premiums	19,765	1191	7100X	-	Increase in insurance premiums (based on renewal informaiton)
Equipment Service Contract	1,205	1194	60050	-	Maintenance costs for mail machine/inserter; new pricing obtained
Other Fees	-	1251	3569	1,300	Charges for providing fingerprinting services (Sheriff's Dept.)
State Reimb - Grant/Program/Other	-	1251	3451	30,000	Re-budget replacement BAT Van project (grant-funded)
Sale of County Fixed Assets	-	1251	3835	2,000	Re-budget replacement BAT Van project (grant-funded)
Equipment Installation Charges	12,000	1251	60250	-	Re-budget replacement BAT Van project (grant-funded)
Replacement Machinery & Equipment	20,000	1251	92300	-	Re-budget replacement BAT Van project (grant-funded)
	<u>\$ 428,270</u>			<u>\$ 33,300</u>	
<b>Renewal of Grant Awards:</b>					
State Reimb - Grant/Program/Other	\$ -	1243	3451	\$ 98,700	On Track Re-entry Court Grant
Inmate Work/Incentive Supply	73,300	1243	23027	-	On Track Client Incentives & Community Service Stipend
Rent/Utility Assistance	25,400	1243	86648	-	On Track Housing Assistance
Federal Grant Reimbursement	-	1261	3411	20,148	Domestic Violence Enforcement Unit (DOVE) Grant (increase from 9 months to 12 months, based on grant renewal)
Federal Grant Reimbursement	-	1262	3411	(25,857)	Reduction of Victims of Crime Act Grant (Crime Victim Specialist FTE to be funded from DOVE Grant in FY 2012)
Federal Grant Reimbursement	-	1262	3411	40,602	Violence Against Women Act (VAWA) Grant; grant renewal includes 12 month funding
Crime Victim Specialist	14,728	1262	1XXXX	-	Increase to cover full year of expenses
Case Specialist	17,304	1262	1XXXX	-	Increase to cover full year of expenses
<b>Subtotal</b>	<u>\$ 130,732</u>			<u>\$ 133,593</u>	
<b>Commission Changes to the Proposed Budget</b>	<u>\$ 559,002</u>			<u>\$ 166,893</u>	

## Road and Bridge (Fund #204)

### Maintenance

#### Changes to Various Revenue Estimates and Appropriations:

Sale of Fixed Assets	\$ -	2040	3835	\$ 135,000	Re-budget from FY2011: sale of six (6) dump trucks. Replacement trucks purchased in FY 2011.
Insurance Premiums	(5,580)	2040	7100X	-	Decrease in insurance premiums, based on renewal
Professional Services	5,500	2040	71101	-	Software support services associated with new Data Management Technician position- Caregraph
<b>Subtotal</b>	<u>\$ (80)</u>			<u>\$ 135,000</u>	

### Design & Construction

#### Changes to Various Revenue Estimates and Appropriations:

Insurance and Bonds	\$ (15,225)	2045	71000	\$ -	Separate policy for engineers no longer needed (coverage provided through other existing policy)
Outside Services	15,225	2045	71100	-	Increase striping budget
<b>Subtotal</b>	<u>\$ -</u>			<u>\$ -</u>	
<b>Commission Changes to the Proposed Budget</b>	<u>\$ (80)</u>			<u>\$ 135,000</u>	

## Fairground Maintenance Fund (Fund #212)

Operating Transfer In From General Fund	\$ -	2120	3913	\$ 375,000	Operating Transfer-In from General Fund
Property Insurance	11,008	2120	71004	-	Annual property insurance premium
Outside Services	200,000	2120	71100	-	Annual operating subsidy (TAG Events contract)
Reimbursables	75,000	2120	71112	-	Annual maximum reimbursement for utilities
Contingency	87,000	2120	86850	-	Contingency
Replacement Buildings & Improvements	100,000	2120	92200	-	Capital repair and replacement
<b>Commission Changes to the Proposed Budget</b>	<u>\$ 473,008</u>			<u>\$ 375,000</u>	

## Federal Voting Assistance Program (FVAP) Ease Grant Fund (Fund #233)

Federal Grant Reimbursement	\$ -	2330	3411	\$ 508,140	Federal Voting Assistance Program (FVAP) Ease Grant (Dept. of Defence)
Outside Services	472,540	2330	71100	-	Contractual services for research, development, and maintenance
Professional Services	5,000	2330	71101	-	Audit fees
Computer Hardware	30,600	2330	91301	-	Ballot Converter System
<b>Commission Changes to the Proposed Budget</b>	<u>\$ 508,140</u>			<u>\$ 508,140</u>	

# Schedule of Commission Changes to the 2012 Proposed Budget cont'd

## Law Enforcement Services Fund (Fund #290)

<u>Sheriff Operations</u>					
<b>Personnel Changes:</b>					
Personnel Services	\$ (24,460)	2901	1XXXX	\$ -	Sheriff's personnel restructuring plan (request withdrawn)
Personnel Services	<u>5,652</u>	2901	1XXXX	<u>-</u>	Sheriff's personnel restructuring plan (request withdrawn)
<b>Subtotal</b>	<b>\$ (18,808)</b>			<b>\$ -</b>	
<b>Changes to Various Revenue Estimates and Appropriations:</b>					
Equipment Installation Charges	\$ 7,085	2901	60250	\$ -	Re-budget equipment removal/installation in new Sheriff vehicles
<b>Subtotal</b>	<b>\$ 7,085</b>			<b>\$ -</b>	
<u>Law Enforcement/Judicial Information Systems</u>					
<b>Changes to Various Revenue Estimates and Appropriations:</b>					
Machinery & Equipment	\$ 15,000	2905	91300	\$ -	Video Conferencing Equipment-Columbia Municipal Court
<b>Subtotal</b>	<b>\$ 15,000</b>			<b>\$ -</b>	
<b>Commission Changes to the Proposed Budget</b>	<b>\$ 3,277</b>			<b>\$ -</b>	

## Recovery Act Grants Fund (Fund #297)

Computer Hardware	\$ (600)	2972	91301	\$ -	Remove laptop- purchased in FY 2011
<b>Commission Changes to the Proposed Budget</b>	<b>\$ (600)</b>			<b>\$ -</b>	

## Bldg/Grounds Capital R & R Fund (Fund #620)

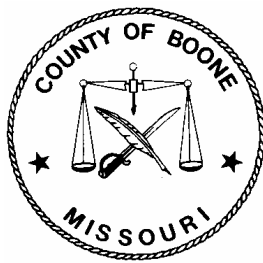
Professional Services	\$ 5,000	6200	71101	\$ -	Re-budget study for door locking replacement at Corrections Facility
<b>Commission Changes to the Proposed Budget</b>	<b>\$ 5,000</b>			<b>\$ -</b>	

## 1/5th Cent Sales Tax Capital Improvement Fund (Fund #406)

Construction Costs (Materials)	\$ 71,500	4063	71201	\$ -	Remodel Project-Johnson Building
Owner Costs	<u>5,000</u>	4063	71231	<u>-</u>	Remodel Project-Johnson Building
<b>Commission Revisions Added to the Proposed Budget</b>	<b>\$ 76,500</b>			<b>\$ -</b>	

## Summary of Commission Changes to the Proposed Budget (By Fund):

	<u>Expenditure</u>	<u>Revenue</u>
<b>Governmental Funds (excluding Capital Project Funds):</b>		
General Fund (Fund #100)	\$ 559,002	\$ 166,893
Road and Bridge Fund (Fund #204)	(80)	135,000
Fairground Maintenance Fund (Fund #212)	473,008	375,000
FVAP Ease Grant Fund (Fund #233)	508,140	508,140
Law Enforcement Services Fund (Fund #290)	3,277	-
Recovery Act Grants Fund (Fund #297)	(600)	-
Bldg/Grounds Capital R & R Fund (Fund #620)	<u>5,000</u>	<u>-</u>
<b>Total</b>	<b>\$ 1,547,747</b>	<b>\$ 1,185,033</b>
<b>Capital Project Funds:</b>		
1/5th Cent Capital Improvement Fund (Fund #406)	<u>\$ 76,500</u>	<u>\$ -</u>



# Entity Structure and Organization

Boone County is situated in Central Missouri and is dissected by Interstate 70 and US Highway 63. It is a fast-growing county known for its highly educated work force, low cost of living, award-winning schools, and unique blend of rural and urban lifestyles. The County has a population of approximately 163,000 and contains 685 square miles. It contains thirteen population centers consisting of cities, towns, villages, and small communities. With a population of nearly 110,000, the City of Columbia serves as county seat. The County is empowered to levy a property tax on both real and personal property located within its boundaries.

The County was organized in 1821 under applicable state statutes and continues under the same form of government to this day. The structure and operations of the County are governed by state statute rather than by local charter with many of the County's daily operations supervised by full-time elected officials serving four-year terms of office. These elected officials include the Sheriff, Prosecuting Attorney, Recorder of Deeds, Collector of Revenue, Auditor, Assessor, County Clerk, Treasurer, and Public Administrator. In addition, the Circuit Court Clerk, Associate Circuit Judges, and Circuit Court Judges are elected to four-year terms; however, their salaries are paid by the state.

To the extent allowed by state statute, policymaking and legislative authority are vested in the County Commission, which consists of a Presiding Commissioner and two Associate Commissioners, each of whom serve full time and are elected to four-year terms. The County Commission is responsible, among other things, for passing ordinances, appointing committees, and hiring certain departmental directors and managers (Information Technology, Resource Management, Road and Bridge Maintenance Operations, Human Resources, Purchasing, and Facilities Maintenance). The Commission also appoints the Medical Examiner and the County Counselor (legal advisor). The County Commission is responsible for all County property and for adopting the annual budget. The County Commission has appropriating authority for the County's major operating funds (General Fund, Road and Bridge Fund, Law Enforcement Services Fund) as well as numerous special revenue funds, debt service funds, capital project funds, and internal service funds. However, individual elected officials other than the Commission have appropriating authority over numerous special revenue funds, all of which are included in the annual budget. The Presiding Commissioner is elected at large and the two Associate Commissioners are each elected from within their respective district. All other elected officials also serve four-year terms and are elected at large.

# History of Boone County

Boone County's geographic position, its plentiful natural resources, the largely southern culture of its early settlers, and the cautious but progressive approach to changing world conditions that characterized its ever-growing population have combined to make it one of the major players in Missouri's colorful history.

At the beginning of the 19<sup>th</sup> century, it was a region populated by Native Americans. Its largely uncharted land made up part of the Louisiana Purchase of 1803 which was explored by Meriwether Lewis and William Clark the following year. An even earlier resident was Daniel Boone, already a legendary explorer and frontiersman when he immigrated to the wilderness on the Femme Osage Creek in St. Charles County in 1795.

Daniel Boone's death at Marthasville in 1820 came but two weeks before the territorial legislature (their members wearing black arm bands to honor his memory) acted favorably on petitions to organize a new territorial county to be named in Boone's honor, one of 39 counties eventually carved from a once-gigantic Howard County land area. Ironically, it's not clear whether Daniel Boone ever visited the county named in his honor, although his sons, Nathan and Daniel M. established a salt lick in adjacent Howard County and the road between St. Charles and the newly-settled county was the "Boons' Lick road" without the "e." (In fact, historians differ not only as to the precise date of Daniel Boone's birth, but also whether his last name ended with an "e". The "e" won largely because of documents bearing his signature.)

Records indicate the first immigrants to the area were mostly southern in makeup, largely from Kentucky; those origins influenced the social and economic development of the area, creating an early interest in education, the arts and politics even amidst the harsh frontier living conditions. The first known white settlement, founded in the winter of 1812, was at Thrall's Prairie, 12 miles northwest of present-day Columbia and four miles north of Rocheport.

Boone was organized as a "territorial county" in September, 1820, nine months before Congress bestowed statehood on Missouri. The population at that time was 3,692. By 1830, it was 8,859; by 1850, nearly 15,000; by 1860, nearly 19,500; and by 1880, the population had grown to more than 25,000. A group of investors formed the Smithton Land Company to develop a "seat of justice" (county seat) for the intended new county and in the winter of 1818-19, laid out the village of Smithton roughly around present-day Garth and Walnut streets in Columbia. However, an inadequate water supply aborted Smithton's growth. Residents moved a half mile east across Flat Branch Creek to create the new town of Columbia, using the same grid format and claiming a name then in use in some variation in 32 states. Columbia's first house was a cabin built at 5<sup>th</sup> and Broadway in 1820-21. A growing population and expanded commerce due to steamboat access to St. Louis suggested a prosperous future for the towns of Rocheport and Persia; the latter even competed to be the county seat. However, the building of a rail line from St. Charles through northern Boone County replaced the steamboat as a major carrier of goods and passengers. Today, Rocheport is a village showing renewed vigor as a tourist attraction and antique-collectors' paradise. Persia no longer exists.

As early as 1820, the Act of Congress authorizing the people of Missouri to draft a state constitution and to form a state government included a provision setting aside land for a "seminary of learning". The first state constitution adopted that year provided for "a university" and the means to fund it. Months of legislative maneuvering, lobbying, and pledges of funds from counties wanting to host the site of

## History of Boone County cont'd

the university culminated with the General Assembly's designation in 1839 of Columbia. Boone County residents had pledged more than \$117,000—more than any of the competing counties. A major contributor was James S. Rollins, a prominent figure in Boone County history (at various times a member of the General Assembly, the U.S. House of Representatives, United States Senator, and member of the University Board of Curators). His pledge included much of his own land holdings (now part of the campus). Lesser known was Edward Camplin, a man who could neither read nor write but pledged \$3,000, a sizeable amount at the time. His contribution, and those of numerous other county residents, reflected not only the excitement of competition, but also the vast community support for higher education. Crowds of on-lookers demonstrated that interest again at the dedication July 4, 1843, of the new “principal edifice,” the administration/classroom/museum building that subsequently burned in 1892 when again the pledges of townspeople led to the decision to rebuild the university in Columbia.

Boone County was a slave-holding county in the middle of the only slave-holding state west of the Mississippi River. Except for brief periods of time, Columbia was occupied by Union forces from December 1861 until August 1865. For a time in 1862, the University closed and its buildings were occupied by the military. Boone's population, like that of the state as a whole, was split on the slavery issue; a “Southern Rights” meeting in April 1861 adopted resolutions condemning President Lincoln, supporting “our southern brethren,” and urging Missouri join the other southern states in secession. A “Union meeting” a few weeks later adopted resolutions pledging support of the Union and urging Missouri to remain neutral in the Civil War, but to be prepared to defend against invaders. There were skirmishes in and about Boone County, but the main battles were elsewhere. In 1864, as “bushwhackers” became a major problem, one such group perpetrated the Centralia Massacre. A band of guerillas lead by Bill Anderson robbed and plundered the town of Centralia on September 27, 1864 and then ambushed a train carrying about 150 passengers, including 23 newly discharged federal soldiers. The soldiers were ordered to leave the train, line up, were stripped and shot, their papers and personal effects removed. The train and depot were burned. A few hours later, a detachment of federal troops in pursuit of the guerillas rode into a trap and 108 more were killed. While exact figures as to the number of Boone County men involved in the war are not known, it's estimated about 500 wore Union blue and an equal number Confederate Gray.

The Boons' Lick road gave way to U.S. Highway 40, which largely was replaced with Interstate 70; that part of I-70 in Missouri was the first statewide section of interstate highway to be completed. Boone's strategic and easily-accessible location, midway between St. Louis and Kansas City and 30 miles from the Capitol at Jefferson City, together with its educational and medical facilities, its professional and business economy and its non-polluting industries, have made it one of Missouri's fastest-growing counties. Columbia consistently has been ranked by various national publications as “one of the best” places to live, to retire, and to raise a family. Its cost of living is below the national average and its public schools rank among the best in a town internationally known as the “Athens of Missouri” because it's the home of the state university, Columbia College, and Stephens College.

*This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.*

# County Office Directory

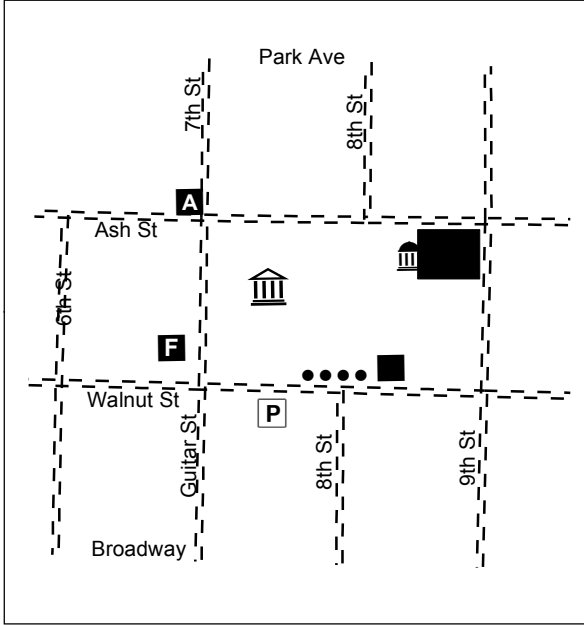
<b>Assessor</b>		
Tom Schauwecker.....	Boone County Government Center, Room 143.....	573-886-4270
<b>Auditor</b>		
June Pitchford	Boone County Government Center, Room 304.....	573-886-4275
<b>Circuit Clerk</b>		
Christy Blakemore.....	Boone County Courthouse.....	573-886-4000
<b>Thirteenth Circuit Court Judges</b>		
Christine Carpenter, Div I Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Gary Oxenhandler, Div II Presiding Judge.....	Boone County Courthouse.....	573-886-4050
Kevin Crane, Div III Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Jodie Asel, Div IV Circuit Judge.....	Boone County Courthouse.....	573-886-4050
Larry Bryson, Div V Associate Circuit Judge...	Boone County Courthouse.....	573-886-4050
Carol England, Div VI Associate Circuit Judge	Callaway County Courthouse.....	573-642-0777
Robert Sterner, Div VII Associate Circuit Judge	Callaway County Courthouse.....	573-642-0777
Sara Miller, Div VIII Family Court Commissioner	Boone County Courthouse.....	573-886-4050
Michael Bradley, Div IX Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Leslie Schneider, Div X Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
Deborah Daniels, Div XI Associate Circuit Judge	Boone County Courthouse.....	573-886-4050
<b>Clerk</b>		
Wendy Noren.....	Boone County Government Center, Room 236.....	573-886-4295
<b>Collector</b>		
Pat Lensmeyer.....	Boone County Government Center, Room 118.....	573-886-4285
<b>Commissioners</b>		
Dan Atwill, Presiding Commissioner.....	Boone County Government Center, Room 333.....	573-886-4306
Karen M. Miller, District I Commissioner.....	Boone County Government Center, Room 333.....	573-886-4308
Skip Elkin, District II Commissioner.....	Boone County Government Center, Room 333.....	573-886-4309
<b>County Counselor</b>		
C.J. Dykhouse.....	Boone County Government Center, Room 211	573-886-4414
<b>Court Administration</b>		
Kathy Lloyd, Court Administrator.....	Boone County Courthouse.....	573-886-4060
<b>Elections &amp; Registration</b>		
	Boone County Government Center, Room 236.....	573-886-4375
<b>Facilities Maintenance</b>		
Robert Davidson, Manager.....	Boone County Annex.....	573-886-4400
<b>Human Resources</b>		
Betty Dickneite, Director.....	Boone County Annex.....	573-886-4405
<b>Information Technology, GIS &amp; Mail Services</b>		
Aron Gish, Director.....	Boone County Government Center, Room 221.....	573-886-4315
<b>Chief Medical Examiner</b>		
Carl Stacy, MD.....	UMC School of Medicine/Pathology.....	573-474-2700
<b>Resource Management: Planning, Inspection and Engineering</b>		
Stan Shawver, Director.....	Boone County Government Center, Room 315.....	573-886-4330
<b>Prosecuting Attorney</b>		
Dan Knight.....	Boone County Courthouse.....	573-886-4100
<b>Public Administrator</b>		
Cathy Richards.....	Boone County Courthouse.....	573-886-4190
<b>Public Defender</b>		
	Johnson Building.....	573-443-0030
<b>Purchasing</b>		
Melinda Bobbitt, Director.....	Boone County Annex.....	573-886-4392
<b>Recorder</b>		
Bettie Johnson.....	Boone County Government Center, Room 132.....	573-886-4345
<b>Road &amp; Bridge Maintenance Operations</b>		
	Boone County Public Works.....	573-449-8515
<b>Sheriff's Department &amp; Correctional Facility</b>		
Dwayne Carey, Sheriff.....	Boone County Sheriff Admin. & Corrections Facility	573-875-1111
<b>Treasurer</b>		
Nicole Galloway.....	Boone County Government Center, Room 205.....	573-886-4365









To access information and contact County Offices, visit the County's official website: [www.showmeboone.com](http://www.showmeboone.com)



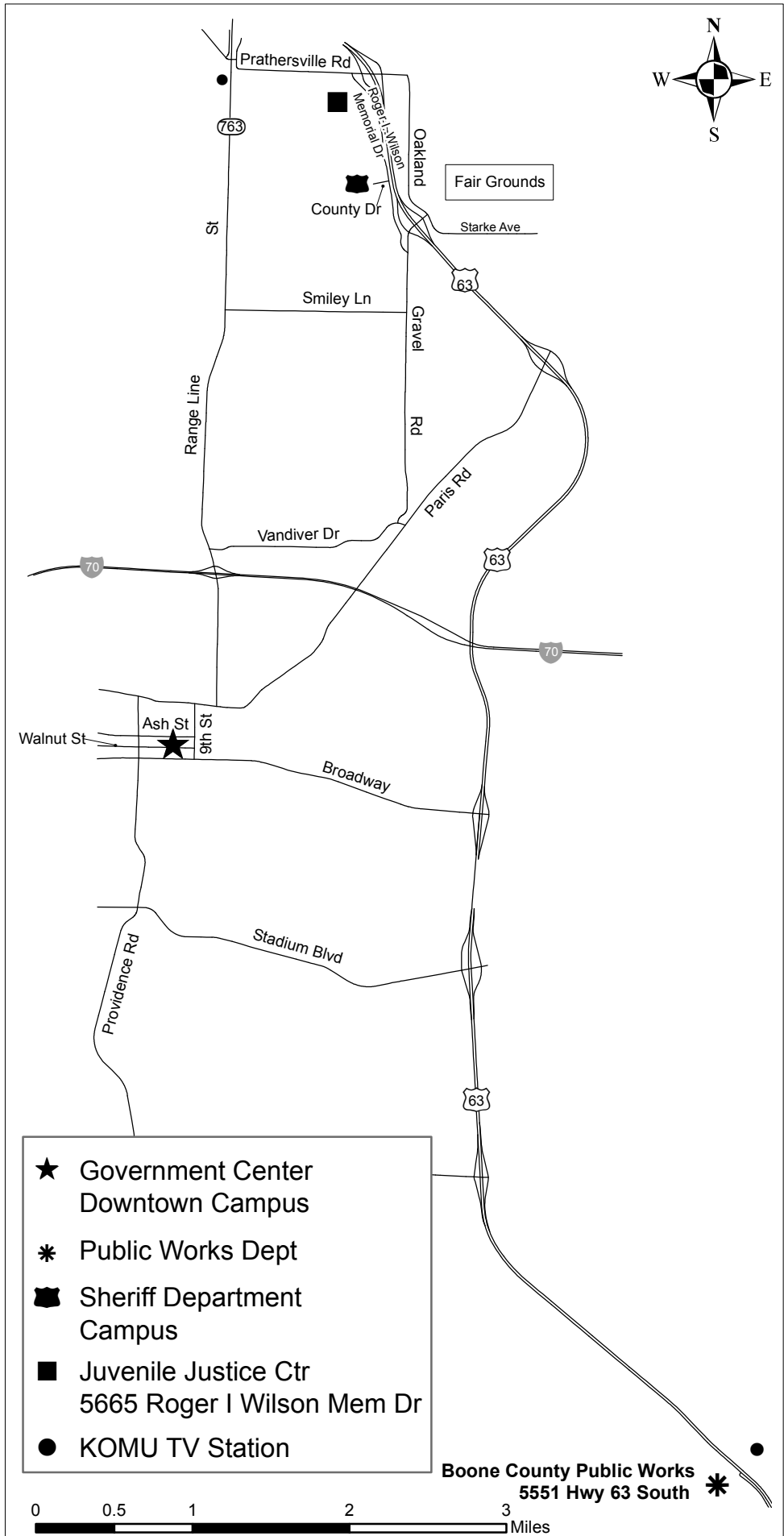
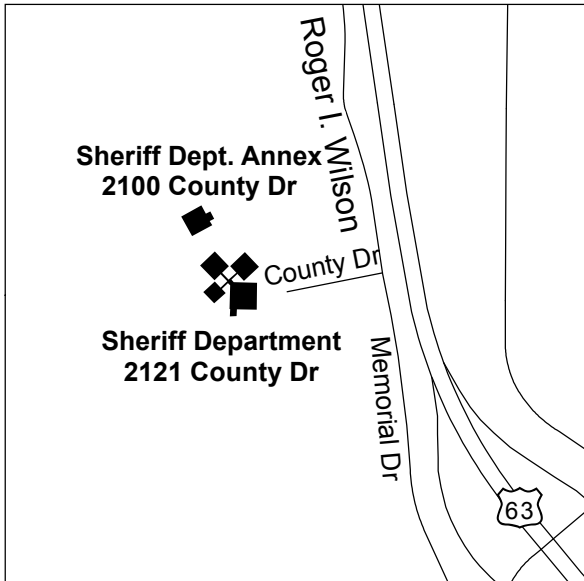
# Boone County Facility Locations

## Government Center Campus



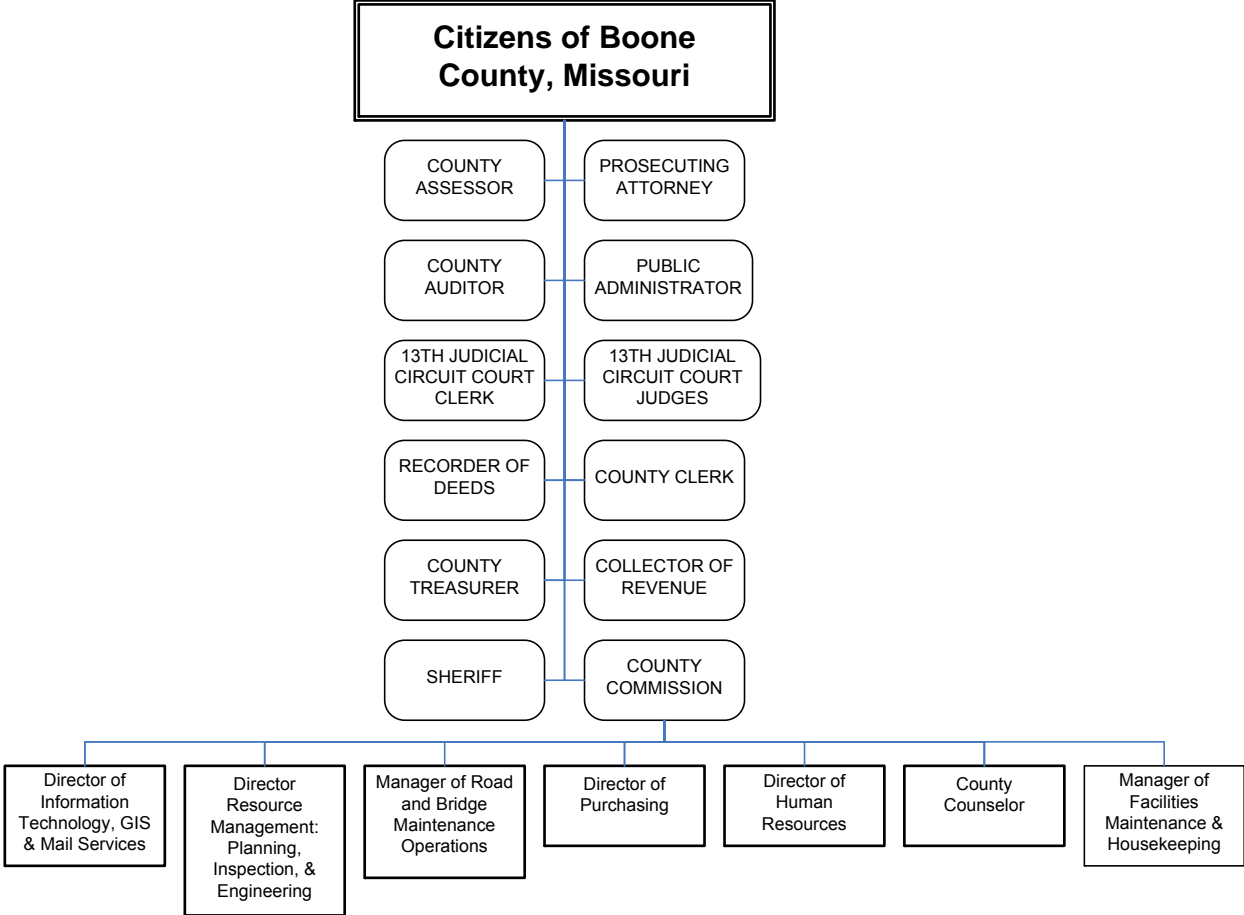
-  Courthouse
-  Government Center  
801 E Walnut St
-  Columns
-  Boone County Annex  
613 E Ash St
-  Family Support Enforcement  
605 E Walnut St
-  Bleu Restaurant
-  Parking Garage
-  On-street Metered Parking

## Sheriff Department Campus



Boone County Public Works  
5551 Hwy 63 South 

# Organizational Chart



# Budget Calendar and Process

Boone County's budget process is governed by the Revised Statutes of Missouri (RSMo) 50.525-50.641. Boone County is a first class non-charter county where the County Auditor serves as Budget Officer.

The annual budget process begins in late June or early July with a preliminary budget meeting with all elected officials and department directors. The purpose of this meeting is to provide an overview of the County's current financial condition, to identify and discuss emerging budget issues, and to invite comments, questions, and discussion with elected officials and department directors. Soon after, the Auditor develops preliminary revenue projections for the major funds and distributes budget instructions to all elected officials, department directors, and outside entities. Research and analysis pertaining to salary and wage increases as well as benefit costs is initiated at this time.

Budget requests from all department directors and outside entities are due July 30<sup>th</sup>—one month earlier than the statutory deadline of September 1<sup>st</sup>. This earlier deadline provides the Commission with an opportunity to review and offer guidance for the various departmental budgets prior to their official submission to the Auditor. This input is important in light of the Commission's dual administrative and legislative responsibilities with respect to the departments they supervise. Reviewing the outside entity requests at this point in the budget process provides the Commission with sufficient time to determine the appropriate budgetary approach they wish to use for each of the outside entity requests.

In August, the Commission and Auditor schedule budgetary work sessions with the various elected officials who receive appropriations from the Law Enforcement Services Fund (Prop L Advisory Committee). This facilitates communication and planning among the various stakeholders and results in a more coordinated official budget submittal for the September 1<sup>st</sup> statutory deadline. Also during August, the Auditor's office obtains information needed to determine appropriate internal service charges for health and dental premiums, facilities maintenance, housekeeping, and utility charges.

The Circuit Court is required to submit its official budget request to the County Commission by August 15<sup>th</sup> of each year. The Court Administrator and the County Auditor meet to review and discuss the Court's budget request before it is presented to the County Commission.

Official budget requests are due to the Auditor on or before September 1<sup>st</sup>. During September, the Auditor and Commission review revenue forecasts and develop consensus revenue figures. They also review salary and wage information and develop a consensus target for the personnel budget. During October, the Commission and Auditor schedule work sessions with other elected officials to obtain a first-hand understanding of their budgetary needs.

During September or October, the County Commission holds at least one public hearing for the purpose of obtaining public input prior to developing the overall county budget, as required by state statute. The County Auditor prepares the Proposed Budget by November 15<sup>th</sup> and the Commission conducts public hearings during late November and early December. The Commission makes final changes to the budget and formally adopts the budget. The target adoption date is mid-December.

## Budget Calendar and Process cont'd

The following provides an overview of the budget process and important statutory dates.

- **July:** County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- **July 30<sup>th</sup>:** Budget requests from Department Directors and Outside Entities due to Commission and Auditor
- **August 15<sup>th</sup>:** Statutory deadline for the Circuit Court to submit budget request
- **September 1<sup>st</sup>:** Statutory deadline for submitting budget requests to Auditor
- **September 10<sup>th</sup>:** County Auditor prepares budget requests for offices and agencies not submitting requests by this date
- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15<sup>th</sup>:** County Auditor delivers Proposed Budget to County Commission
- **November 15<sup>th</sup> through December 15<sup>th</sup>:** County Commission holds public hearings on the Proposed Budget
- **December 15<sup>th</sup>:** target adoption date for the budget
- **January 10<sup>th</sup>:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10<sup>th</sup> except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31<sup>st</sup>.)

## Budget Revisions and Budget Amendments

Occasionally the County will encounter a need to either revise the existing budget to reflect a change in the use of an appropriation or to amend the budget to approve increased spending authority of a specific fund. Missouri statutes do not address budget revisions and these are governed by County Commission policy: requests for budget revisions that exceed established thresholds require approval by two of the three Commissioners. Missouri law requires that a budget amendment be scheduled on the County Commission agenda and handled in the same manner as the annual budget, with at least one public hearing and documents made available for public inspection.

# Statutory Provisions Governing Circuit Court Budgets

The Circuit Court Clerk is charged with the responsibility of transmitting the Circuit Court's budgets, as approved by the court en banc, to the Budget Officer on or before September 1st of each year. Additionally, the Presiding Judge of the Circuit Court, or his designee, is required to meet with the County Commissioners and the Budget Officer no later than August 15th of each year in order to "confer and discuss with them the Circuit Court's estimates of its requirements for expenditures and its estimates of its revenues for the next budget year" (RSMo Chapter 50, sections 640-642). The statutes require that the Budget Officer include the Circuit Court's budget estimates in the County's budget without change; any change in the estimates requires the consent of the Circuit Court or the Circuit Clerk. In the event the governing body finds the Court's estimates to be unreasonable, it may file a petition with the Judicial Finance Commission. When this course of action is pursued, every attempt is made to resolve the dispute prior to the beginning of the fiscal year in question. If this is not possible, an amount equal to the budget estimates in question is placed into a separate escrow account and is not expended until a final determination is obtained.

# Description of the Accounting and Budgeting System

The County adopts an annual budget for its calendar fiscal year in the manner set forth by Missouri statutes. As described below, county operations are accounted for in many different funds and individual budgets are adopted for each of these funds. The County Commission is the appropriating authority for all of the funds except certain special revenue funds for which another elected official has been named as the appropriating authority by state statute. (Refer to the Overview and Description of Special Revenue Funds and Other Funds in the General Information section.) However, it is common to refer to these individual fund budgets collectively as “the County Budget”. State law requires all budgets to be balanced and annual operating budgets are required for all funds from which moneys are expended. Budgets may be amended throughout the year to establish spending authority and this is particularly common for those funds that are under the appropriating control of elected officials other than the County Commission. Aggregate financial data for each individual fund as well as summary information for groupings of various funds is presented in the Financial Summaries section of this document.

In addition to preparing an annual budget each year, the County prepares annual financial statements and obtains an independent audit of those financial statements. In preparing its budget, the County uses a slightly different basis than in preparing its financial statements. This is described in greater detail below, but the primary difference is that for budgetary purposes, encumbrances (open purchase orders or other budgetary commitments which have not resulted in a legal liability for the County) are treated as expenditures, whereas in the financial statements these commitments are not treated as expenditures, but as a reserve of fund balance.

The County administers numerous funds, which are described below. The majority of county operations are accounted for in the County’s major funds which include the General Revenue Fund, the Road and Bridge Fund, and the Law Enforcement Services Fund. However, a complete understanding of the County’s budgetary and financial activities requires a review of *all* the funds. Accordingly, this document is designed to provide a comprehensive overview of the County’s entire financial structure and activities.

This budgetary document contains information for all funds for which the County Commission or another county elected official is the appropriating authority and for which the County Treasurer maintains custody of the moneys. The County’s Comprehensive Annual Financial Report (CAFR) contains some funds in addition to those that are presented in this document. Specifically, the CAFR contains financial information for the County’s one component unit (Boone Hospital Board of Trustees) and two special revenue funds under the jurisdiction of the Circuit Court which are maintained separately by the Court in its own checking account. Additionally, the County’s CAFR includes various agency and trust funds which are not subject to appropriation and therefore are not included in this budgetary document. From time-to-time, the CAFR will contain funds related to the Neighborhood Improvement District (NID) Program, described below, which are not included in this document.

The County implemented the NID program in the early 1990’s. This program allows the County to approve and construct road or sewer projects and then recover the costs of these projects in full from property owners. Periodically, the County issues general

## Description of the Accounting and Budgeting System cont'd

obligation bonds for these projects; however, taxes are not levied or collected to retire the debt because the property owners are responsible for these costs. NID budgets are established as the County Commission approves projects throughout the year. As a result, *NID funds* have been excluded from this document; however, all of the related debt service funds are included and account for the special assessment revenue and principle and interest expenditures. A description of past and current NID projects is included in the Overview and Description of Other Budgets section. It is very likely that additional NID budgets will be approved in the future. Portions of the General Fund are reserved in an amount equal to temporary financing provided by the General Fund during construction. The reservations are released once general obligation bonds are issued.

### **Basis of Accounting and Budgeting**

---

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported. Basis of accounting relates to the *timing* of the measurements made, regardless of the measurement focus applied.

Boone County uses a different basis of accounting for budgeting purposes than for financial reporting purposes. This is a common practice among governmental entities. In governmental entities, budgets represent legal spending limits and the basis of accounting used for budgeting purposes must therefore account for all commitments and obligations authorized against the legal appropriations, even if no measurable liabilities have arisen from such commitments and obligations, and it must measure the degree of compliance with the legally-adopted budget.

The basis of accounting used for financial reporting and budgeting purposes are described below.

**Basis of Accounting used for Financial Reporting Purposes**— Boone County complies with all requirements of Generally Accepted Accounting Principles (GAAP) as proscribed by the Governmental Accounting Standards Board (GASB). As a result, the County's Comprehensive Annual Financial Report (CAFR) includes financial statements prepared on two different bases of accounting: the *government-wide statements*, prepared on the full-accrual basis of accounting, and the *fund financial statements*, prepared on the modified accrual basis of accounting.

The ***government-wide financial statements*** report information about the County as a whole. These statements provide both long-term and short-term information about the County's overall financial condition. These financial statements are prepared using a full accrual basis of accounting in order to achieve a more corporate, or private-sector type presentation. A full accrual basis of accounting recognizes expenses when incurred and revenues when earned without respect to the timing of receipt or payment.

The ***fund financial statements*** provide information about groupings of related accounts which are used to maintain control over resources for specific activities or objectives. The fund financial statements for the County provide detailed information about the County's various funds, not the County as a whole. For its governmental funds, the County uses the modified accrual basis of accounting. For its proprietary and fiduciary funds, the County uses the full accrual basis of accounting.

## Description of the Accounting and Budgeting System cont'd

Under the modified accrual basis of accounting, revenues are recorded when both measurable and available. The term “available” is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, “available” is defined as expected to be received within 60 days of fiscal year-end, except for government grants, which is within 270 days of fiscal year-end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due (i.e., matured). Under modified accrual accounting, open encumbrances at fiscal year end are not reported as expenditures; instead they are reported as reservations of fund balance.

The County’s financial reports include three kinds of funds (explained in detail in the next section, Description of Funds):

- (1) Governmental Funds: these funds reflect how general government services were financed in the short-term as well as what financial resources remain available for future spending. Fund financial statements for governmental funds are prepared using the modified accrual basis of accounting described above. Governmental Funds include the General Fund, special revenue funds, debt service funds and capital project funds.
- (2) Proprietary Funds: these funds offer short-term and long-term financial information about services which the County provides through a business-type operation and uses a full accrual basis of accounting. The County operates several internal service funds (for example, for facilities maintenance and housekeeping operations), which are classified as proprietary funds.
- (3) Fiduciary Funds: these funds are used to account for resources held for the benefit of individuals or entities external to the County and use a full accrual basis of accounting.

For full disclosure of the County’s accounting policies, please refer to the County’s Comprehensive Annual Financial Report.

**Basis of Accounting used for Budgeting Purposes**—As mentioned above, the primary focus of the basis of accounting used for budgetary purposes is to measure the degree of compliance with legally-adopted spending limits. In doing so, the budgetary basis of accounting identifies resources available to the County to provide services for the current fiscal year as well as all expenditures that will be required during the fiscal year. As a result, the budgetary basis of accounting includes encumbrances (purchase orders, contracts, and other commitments) as the equivalent of expenditures. These items would not be recognized or reported as expenditures for financial reporting purposes; instead, they would be reported as reservations of fund balance.

### **Description of Funds**

---

The accounting and budgeting systems are both based on funds; and, as is the case with most governmental entities, Boone County maintains numerous funds. Each fund is considered a separate accounting entity. Operations of individual funds are accounted for with a separate set of accounts that consists of its assets, liabilities, fund equity, revenue and expenditure or expenses, as appropriate. County resources



## Description of the Accounting and Budgeting System cont'd

are accounted for in each fund based on the purpose for which they are spent. Most of the funds are required by law and have been established to provide proper tracking of the income and expenses of the County. A short description of each fund type follows.

**Governmental Funds** are governed by standards developed specifically for government activities.

### ■ General Fund (a major fund)

The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

### ■ Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of revenue sources (other than expendable trusts or major capital projects) that are restricted as to use.

#### ■ Road and Bridge Fund (a major fund)

The revenues and expenses of the Public Works Department are tracked separately because the income for the department comes from a special property tax provided for in the Statutes of Missouri and a special sales tax approved by the voters. Income to the Road and Bridge Fund can only be used for road and bridge maintenance and improvements.

#### ■ Law Enforcement Services Fund (a major fund)

This fund was created to account for the one-eighth cent law enforcement sales tax revenues and related expenditures.

#### ■ Other Special Revenue Funds

The Statutes of the State of Missouri set out several special funds that are maintained by the County. Some examples of these statutory funds are the Record Preservation Fund, the Bad Check Collection Fund, the Sheriff's Training Fund, and several others. The County is responsible for accounting for all income and expenses for each of these special activities; therefore, the special funds are separately maintained. On occasion, the County may establish a special revenue fund to account for revenues set aside for a restricted purpose, even though such treatment is not required by state statute.

### ■ Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term principal, interest and related costs. Some examples of these funds are the Nursing Home Bond Fund and the Bridge Bond Fund.

## Description of the Accounting and Budgeting System cont'd

### ■ Capital Projects Funds

Capital Projects Funds are used to account for financial resources which are used for all acquisition or construction of major capital facilities.

### ■ Neighborhood Improvement District Funds

The statutes of the State of Missouri allow the County Commission to create Neighborhood Improvement Districts (NIDs). Current county policy provides for the formation of such districts only for the purpose of financing roadway and sewer improvements. The property owners within a NID pay for such improvements through a special assessment. Each NID fund accounts for all expenditures associated with the improvement project and the subsequent special assessment revenues.

**Proprietary Funds** are governed by the same accounting standards which apply to private business. Proprietary funds may include both enterprise funds and internal service funds.

### ■ Internal Service Funds

Internal Service Funds are used to account for activities that produce services to be provided to other county departments on a cost-reimbursement basis. For instance, the Self-Health Trust fund accounts for the operations of the County's Self Insured Health Plan for county employees and the Building and Grounds fund accounts for facilities maintenance and housekeeping activities.

### ■ Enterprise Funds

The County does not operate any business-type activities and therefore does not use enterprise funds.

**Fiduciary Funds** are used to account for the County's custodial or fiduciary activities pertaining to various trust and agency funds. Note: the County does not budget these funds because the resources and assets of these funds do not belong to the County and therefore cannot legally be appropriated by the County Commission for county purposes.

### ■ Private Purposes (Non-Expendable) Trust Funds

The County serves as trustee for several non-expendable trusts. Corpus amounts are to remain intact while investment income is used for the activities specified in the trust documents.

### ■ Trust and Agency Funds

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments and/or other funds.

## **Overview of the Fund-Department-Account Code Structure**

Each line item in the accounting system consists of three elements: the fund number, the department number, and the account number.

## Description of the Accounting and Budgeting System cont'd

**Fund Numbers** are identified by a unique three-digit number. The first digit of the fund number denotes the fund family to which the fund belongs. For instance, 1XX denotes the general fund family; 2XX denotes the special revenue fund family; 3XX denotes the debt service fund family; 4XX denotes the capital projects fund family; 5XX denotes the Neighborhood Improvement District (NID) fund family; 6XX denotes the internal service fund family; and, 7XX denotes the agency and trust fund family.

**Department Numbers** are four (4) digit number assigned to each department. Departments within the general revenue fund begin with the digit "1". For all other departments, the first three digits of the department number represent the fund number. For example, the department numbers for Public Works include #2040, #2045, and #2049. These budgets are included in the Road and Bridge Fund, #204, which belongs to the special revenue fund family.

**Account Numbers** are used to break revenue and expense accounts into various categories, or classes. For expenditures, budgetary control is exercised at the class level. These accounts are briefly described below by account name, number and description.

### ■ Revenue Accounts

- Property Taxes 03000-03099  
Real estate and personal property tax levied on the assessed valuation of real estate and personal property.
- Sales Taxes 03100-03199  
Taxes imposed on the sale or use of selected goods and services.
- Franchise Taxes 03200-03299  
This tax is levied on certain franchises, i.e. cable television.
- Licenses And Permits - 03300-03399  
Fees for special types of licenses and permits required by state statutes, i.e. marriage licenses, liquor licenses.
- Intergovernmental Revenues - 03400-03499  
Revenues from other governments in the form of grants, entitlements, and reimbursements.
- Charges For Services - 03500-03599  
Charges for current services such as court costs, collection fees, and charges for copies and transcripts.
- Fines, Forfeitures, And Contractual Forfeits - 03600-03699  
Fines include moneys derived from fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations. Forfeitures include bonds forfeited in criminal cases. Contractual forfeits include any moneys derived from confiscating deposits held as a performance guarantee.
- Interest - 03700-03799  
Income on all long term and short term bank deposits and other investments.
- Miscellaneous - 03800-03899  
Includes such items as rental income, sales of county property, and miscellaneous reimbursements.

## Description of the Accounting and Budgeting System cont'd

- Other Financing Sources - 03900-03999  
This would include proceeds from general long-term debt and inter-fund operating transfers.
- Expenditure Accounts-- budgetary control is exercised at the class level.
  - Personal Services - 10000-19999 (Class 1)  
Includes expenses for salaries, wages, and related employee benefits for full-time and part-time employees of the County. Employee benefits include social security, group life, health and dental insurance, workers compensation insurance, and other similar employee benefits.
  - Materials And Supplies - 20000-29999 (Class 2)  
Includes expenses for such items as rock and asphalt for the county road system, office supplies, paper and printing supplies, and inmate meals and supplies. These are the expendable items used in the daily operation of each office or department.
  - Dues, Travel And Training - 30000-39999 (Class 3)  
Includes expenses for such items as membership dues to professional organizations (i.e., engineers and attorneys), national, state and local organizations (National Association of Counties, Government Finance Officers Association, etc.), registration fees for conferences and training courses, and reimbursable expenses.
  - Utilities - 40000-49999 (Class 4)  
Includes expenses such as telephone, natural gas, electricity, and water as provided to county offices and departments.
  - Vehicle Expense - 50000-59999 (Class 5)  
Includes expenses related to the operation of a department's vehicles such as gas, oil, tires, repairs, etc. and reimbursable mileage expense for each office and department.
  - Equipment And Building Maintenance - 60000-69999 (Class 6)  
Includes repairs and maintenance to all county-owned buildings such as the Courthouse, Jail, Road and Bridge Department, etc. and repairs and service contracts for county-owned equipment including typewriters, computers and printers, copy machines, etc.
  - Contractual Services - 70000-79999 (Class 7)  
Includes cost of building use charges, legal services, equipment leases, and outside and professional services (engineering fees, survey fees, private contracts for road construction, etc.).
  - Other - 80000-89999 (Class 8)  
Operational expenses not classified above such as public notices, advertising for employment opportunities/bid proposals, meeting expenses, etc.
  - Fixed Asset Additions - 90000-99999 (Class 9)  
Includes major building and equipment purchases (vehicles, computer equipment, office furniture and equipment, buildings and improvements, road graders, computer software, etc.)

# Overview and Description of Special Revenue and Other Funds

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
<b><i>Special Revenue Funds</i></b>		
200	Special Building Projects-Citizen Contributions Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the occasional citizen contributions (such as for the Courthouse Plaza) which are ear-marked for specific building projects. The County Commission approves the budget; the County Treasurer administers the budget and the fund.</p>
201	Assessment Fund	<p>This fund is established and governed by RSMo 137.750.</p> <p>It accounts for the operations of the Boone County Assessor's Office. The County Commission approves the budget for this fund, subject to certain statutory provisions. The Assessor administers the fund.</p>
202	E-911 Emergency Telephone Fund	<p>This fund is established and governed by RSMo 190.305.</p> <p>It accounts for operations of the enhanced 911 emergency telephone system. Revenues are derived from a 1985 voter-approved telephone tax. The current tax is set at 2% of the local tariff, the maximum allowed by law. (See RSMo 190.305). This fund pays for monthly trunk and line charges associated with the E-911 system as well as 24-hour maintenance and other operational expenses. The County Commission approves the budget and administers the fund.</p>
203	Domestic Violence Fund	<p>This fund is established and governed by RSMo 451.151; 455.200-455.305; 488.445; 488.607.</p> <p>It accounts for statutory fees that are collected and expended to provide shelter for victims of domestic violence. The County Commission approves the budget and administers the fund.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
204	Road & Bridge Fund	<p>This fund is established and governed by RSMo 137.555 and 137.560.</p> <p>It accounts for the operations of the Road &amp; Bridge Maintenance Operations, Pavement Preservation, and certain design, construction and engineering activities which are consolidated within the Resource Management Department. The County Commission approves the budget and administers the fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>
205	Infrastructure Grants Fund  <i>Currently inactive</i>	<p>This fund is established and governed by local policy.</p> <p>It accounts for infrastructure projects funded through grants. Examples of grants accounted for in this fund include levy projects, and Community Development Block Grant projects. The County Commission approves the budget and administers the fund.</p>
208	Road Sales Tax	<p>This fund is established and governed by local policy.</p> <p>It accounts for the one-half cent sales tax revenues approved by voters in 1993 and renewed in 1997 for county road maintenance and improvement. Current authorization for the sales tax sunsets in 2018. The County Commission establishes the budget and administers this fund.</p> <p>Funds 204 and 208 are combined for budget and financial reporting purposes.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
209	Hospital Profit Share Fund	<p>This fund is established and governed by local policy.</p> <p>The fund was created mid-year 1996 when cumulative “additional lease compensation” received pursuant to the 1988 Hospital Lease was transferred into this fund.</p> <p><i>This fund was closed in FY 2011.</i></p> <p>All subsequent receipts of additional lease compensation (or “profit share”), were accounted for in this fund as well. The current lease agreement, effective January 1, 2001, does not provide for profit share payments to the County. The County Commission approves the budget and administers this fund.</p>
210	Local Emergency Planning Committee (LEPC) Fund	<p>This fund is established and governed by local policy.</p> <p>It was created mid-year 1998 to account for funds received by the Local Emergency Planning Committee from the State of Missouri. The County serves as fiscal agent for the LEPC. The County Commission approves the annual budget and the County Treasurer administers this fund.</p>
211	Collector Tax Maintenance Fund	<p>This fund is established and governed by RSMo 52.312-317.</p> <p>It accounts for the additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the budget and administers the fund.</p>
212	Fairground Maintenance Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for the fiscal year 2002 net insurance proceeds received by the County from losses sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the structures; instead, the monies were set aside in this fund to be used to address maintenance needs. The County Commission approves the budget and administers the fund.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
213	Community Health & Medical	This fund is established and governed by local policy.  It accounts for dedicated revenues received pursuant to the Boone Hospital Lease and which are intended to fund community health and medical needs. The County Commission approves the budget and administers the fund.
214	Stormwater Grants	This fund is established and governed by local policy.  It accounts for revenues and expenditures associated with various stormwater grants. The Director of Resource Management approves the budget and administers the fund.
215	Boone County Fairgrounds Regional Recreational District Fund	This fund is established and governed by local policy.  It accounts for dedicated revenues derived from a one-half cent sales tax imposed by the County Commission on retail sales occurring within the boundaries of the Boone County Fairgrounds Regional Recreational District. The district was established pursuant to Commission Order 223-2011 and the one-half cent sales tax was authorized pursuant to Commission Order 224-2011.
230	Election Services Fund	This fund is established and governed by RSMo 115.065.  It accounts for revenues derived from a charge, not to exceed 5%, that is levied to all political subdivisions participating in any election. Fund resources may be used for training programs, election supplies and equipment, and any other costs incurred for the general improvement of elections. The County Clerk approves the budget and administers the fund.



## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
231	Federal HAVA Election Fund (HAVA)	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Help Americans Vote Act. The County Commission and County Clerk approve the budget and administer the fund.</p>
232	Election Equipment Replacement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for monies collected by the local election authority as an equipment rental fee while conducting local elections. This fund is intended to provide a means for accumulating resources for the eventual replacement of existing voting equipment.</p>
250	Sheriff's Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Sheriff pursuant to federal laws. Use of the monies is restricted to drug-related law enforcement activities. The Sheriff approves the budget and administers the fund.</p>
251	Sheriff's Training Fund	<p>This fund is established and governed by RSMo 590.178.</p> <p>It accounts for the revenues and expenditures for peace officer training authorized by state statute. The revenues may be expended solely for peace officer training. The Sheriff approves the budget and administers the fund.</p>
252	Public Safety Citizen Contributions	<p>This fund is established and governed by local policy.</p> <p>It accounts for citizen contributions given to the County for various law enforcement activities.</p> <p>The County Commission approves the budget and the Sheriff administers the fund.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
253	Law Enforcement– Department of Justice Grants Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for federal grant monies received pursuant to the Local Law Enforcement program. The County Commission approves the budget, subject to federal guidelines, and the Sheriff administers the fund.</p>
254	Sheriff Civil Charges Fund	<p>This fund is established and governed by RSMo 57.280.</p> <p>It accounts for fees authorized and collected for the purpose of providing law enforcement services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$50,000 annually. The Sheriff approves the budget and administers the fund.</p>
255	Sheriff Revolving Fund Activity	<p>This fund is established and governed by RSMo 571.101 - 571.121.</p> <p>It accounts for fees authorized and collected pertaining to “conceal and carry” gun permits. The Sheriff approves the budget and administers the fund.</p>
256	Inmate Security Fund	<p>This fund is established and governed by RSMo 488.5026.</p> <p>It accounts for the fees authorized and collected for the purpose of developing, implementing, and maintaining a biometric verification system(s) to ensure that inmates can be properly identified and tracked within the local jail system. The budget is established by the Commission and administered by the Sheriff.</p>
260	Prosecuting Attorney Training Fund	<p>This fund is established and governed by RSMo 56.765.</p> <p>It accounts for fees authorized and collected for the purpose of providing additional training for prosecuting attorneys and their staff. The Prosecuting Attorney approves the budget and administers the fund.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
261	Prosecuting Attorney Tax Collection fund	<p>This fund is established and governed by RSMo 136.150.</p> <p>It accounts for revenues and expenditures associated with the collection of certain delinquent taxes, licenses, and fees on behalf of the State of Missouri. The Prosecuting Attorney approves the budget and administers the fund.</p>
262	Prosecuting Attorney Contingency Fund	<p>This fund is established and governed by RSMo 56.330.</p> <p>It accounts for fees authorized and collected for the purpose of providing prosecution services. All fees deposited into this fund were previously deposited into the General Fund. Revenues deposited into this fund are capped at \$20,000 annually. The Prosecuting Attorney, with the approval of a circuit judge, approves the budget and administers the fund.</p>
263	Prosecuting Attorney Bad Check Fund	<p>This fund is established and governed by RSMo 570.120.</p> <p>It accounts for revenues derived from Prosecuting Attorney fees for the collection of Non-Sufficient Funds (NSF) checks. The Prosecuting Attorney approves the budget and administers the fund.</p>
264	Prosecuting Attorney Forfeiture Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for forfeited drug-related monies distributed to the Prosecuting Attorney pursuant to Federal Laws. These monies must be maintained separately from other county funds and expenditures are restricted to drug-related law enforcement activities. The Prosecuting Attorney approves the budget and administers the fund.</p>
280	Record Preservation Fund	<p>This fund is established and governed by RSMo 59.319.</p> <p>It accounts for fees authorized and collected for record storage, microfilming, and preservation. The Recorder of Deeds approves the budget and administers the fund.</p>

## Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
282	Family Services and Justice Fund	<p>This fund is established and governed by RSMo 488.2300.</p> <p>It accounts for revenues derived from a \$30 fee collected on each family court case. Expenditures are made at the discretion of the presiding judge or family court administrative judge. The Circuit Court approves the budget and administers the fund.</p>
283	Circuit Drug Court Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders. The Circuit Court approves the budget and administers the fund.</p>
285	Administration of Justice Fund	<p>This fund is established and governed by RSMo 488.5025.</p> <p>It accounts for fees collected for late payment of court costs and is used for the improvement of court administration. The Circuit Court approves the budget and administers the fund.</p>
290	Law Enforcement Services Fund	<p>This fund is established and governed by RSMo 67.582.</p> <p>It accounts for the revenues of a voter-approved 1/8-cent sales tax for law enforcement services. The County Commission approves the budget. The Sheriff, the Prosecuting Attorney, the County Commission, and the Circuit Court jointly administer the fund in accordance with the budget established by the County Commission.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
297	Recovery Act Grants— Reimbursement Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenses pertaining to reimbursement-type federal grant awards originating from federal Stimulus/ARRA funds (American Recovery and Reinvestment Act).</p> <p>The County Commission approves the budget and the various administrative authorities (i.e., Sheriff, Prosecuting Attorney, etc...) administer one or more budgets within the fund.</p>
298	Recovery Act Stimulus Fund	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenses pertaining to federal grant awards originating from federal Stimulus/ARRA funds (American Recovery and Reinvestment Act) where the monies are distributed to the County in advance.</p> <p>The County Commission approves the budget and various administrative authorities (i.e., Sheriff, Prosecuting Attorney, etc...) administer one or more budgets within the fund.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
<b><i>Debt Service Funds</i></b>		
303	Government Building	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund established for the \$4,505,000 Special Obligation Bonds issued in 1993 which would have matured in 2007 and are retired through general revenue annual appropriations. Interest accumulates in this fund and these resources will be used to make the final principle and interest payment.</p> <p>During FY 2003, the County issued Refunding and Improvement bonds in the amount of \$5,240,000. The mandatory reserve fund for these bonds is accounted for in this same fund.</p>
304	2005 Series Special Obligations Bonds-Taxable	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the mandatory reserve fund and revenues and expenditures for retirement of the \$2,005,000 Special Obligation Bonds issued in 2005 for the acquisition of land and buildings.</p>
305	2010 Series Special Obligation Bonds – Taxable (Recovery Zone Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of the County’s \$830,000 bonds issued in 2010 for financing the construction of the Sheriff Annex/Election Equipment Storage Facility. Future principal and interest will be paid using annual appropriations from the General Fund and the Sheriff Civil Charges Fund.</p>
383	2000 Series A Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$280,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
384	2000 Series B Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$184,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
385	2001 Series Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$305,000 bonds issued in 2000 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in each NID will pay the debt service payments.</p>
386	2006 Series Road NID Bond (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$182,000 bonds issued in 2006 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
387	2008 Series Sewer NID Bonds (DNR Direct Loan Program- General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$1.7 M bonds issued in 2008 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
388	2010 Series A Sewer NID Bonds (General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$204,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
389	2010 Series Sewer NID Bonds (DNR Direct Loan Program-General Obligation Bonds)	<p>This fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$179,000 bonds issued in 2010 for financing a Neighborhood Improvement District (NID) project. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
390	2011 Series A Road NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$450,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>
392	2011 Series B Sewer NID Bonds (General Obligation Bonds)	<p>The fund is established pursuant to bond requirements.</p> <p>It accounts for the revenues and expenditures for retirement of \$71,000 bonds issued in 2011 for financing Neighborhood Improvement District (NID) projects. Although the bonds are general obligation bonds, the property owners included in the each NID will pay the debt service payments.</p>



# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
<b><i>Capital Project Funds</i></b>		
4XX	Various	<p>Capital Project funds are established by local policy and/or state statute. These funds account for design, construction, and/or acquisition costs pertaining to County facilities. Active Capital Project Funds during FY 2010 include the following:</p> <ul style="list-style-type: none"> <li>• 401- Government Center (Build-out of 3<sup>rd</sup> floor and 1<sup>st</sup> and 2<sup>nd</sup> floor improvements)</li> <li>• 406- One-Fifth Cent Sales Tax Capital Improvement Fund (remaining projects include completion of lower level of the Alternative Sentencing Center and interior improvements to the Johnston Building, which will house the Public Defender's Office)</li> <li>• 408- Sheriff/Elections Training &amp; Storage Facility</li> <li>• 409- Government Center Annex Remodel (the former Johnston Paint building; at completion, it will house Facilities Maintenance, Purchasing, and Human Resources)</li> </ul>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>	
<b><i>Neighborhood Improvement District (NID) Funds</i></b>			
501	Colchester Road Paving	NID funds are established by local policy.	
502	Logwood Paving	These funds account for all expenditures associated with the Neighborhood Improvement District (NID) program and all subsequent special assessment revenues received in payment thereof. The cost of the improvements is initially paid by the County with property owners electing to reimburse the County over a period not to exceed 10 years.	
503	Clearview Paving		
504	Bon Gor Lake Estates Paving		
505	Trails West Paving		
506	Bearfield Paving		
507	Lake Sundance Paving		
508	Walnut Brook Paving		
509	Pierpont Meadows		
510	Pin Oak Sanitary Sewer		A budget is adopted for a new NID project upon County Commission approval of the NID and the project cost estimates, which may occur at any time throughout the year. The County's budget is amended upon approval of the project.
511	New Haven		
512	University Estates	Because of the manner in which these budgets are established and the fact that all costs are borne by property owners, individual budget schedules have not been included in the following section.	
513	Fairway Meadows Sewer		
514	Trobridge Road		
515	Wilson Turner		
516	Hillview Acres		
517	Cedar Gate		
518	Hartsburg Hills Road		
519	Applewood Creek Road		
520	Good Time Acres Road		
521	Summer Lane Road		
522	Hill Creek Sanitary Sewer		
523	W.B. Smith Sewer		
524	Brown Station Sewer		
525	Country Squire Sewer		
526	Lakewood/Valley Creek Road		
527	Manchester Heights Sewer		

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
<b><i>Internal Service Funds</i></b>		
600	Self-Insured Health Plan	This fund is established by local policy. It accounts for operations of the self-insured health plan for county employees.
601	Self-Insured Dental Plan	This fund is established by local policy. It accounts for operations of the self-insured dental plan for county employees.
602	Self-Insured Workers Compensation	This fund is established by local policy. It accounts for operations for the self-insured workers compensation plan for county employees.
603	Self-Insured Workers Compensation Loss Control Fund	This fund is established by local policy. It accounts for programs and expenditures intended to prevent workers compensation injuries.
610	Building and Grounds Fund	The fund is established by local policy. This internal service fund accounts for the operations of the Facilities Maintenance and Housekeeping Departments. Operating revenues are derived from an internal service charge based on square footage.
620	Building and Grounds Capital Repair and Replacement	This fund is established by local policy. This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for county-owned buildings other than the Health Facility, Road and Bridge Maintenance Operations' Facility, and the Fairgrounds. The resources are derived from an annual charge based on square footage.

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
621	Building Utilities	<p>This fund is established by local policy.</p> <p>This internal service fund accounts for building utilities for the Government Center, the Johnson Building, and the Courthouse. Utilities for the Juvenile Justice Center, the Sheriff and Corrections, and Road and Bridge Maintenance Operations are accounted for in each of the respective operating budgets.</p>
622	Capital Repair and Replacement Fund – Family Health Center Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacement for the county-owned portion of the Health Facility, which is leased to the Family Health Center.</p>
623	Capital Repair and Replacement Fund – Health Department Facility	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for the County's share of major repairs and replacement for the jointly-owned portion of the Health Facility which houses the Boone County/City of Columbia Health Department.</p>
624	Capital Repair and Replacement Fund – Road and Bridge Maintenance Operations Facilities	<p>This fund is established by local policy.</p> <p>This internal service fund provides for the accumulation of resources to be used for major repairs and replacements for Road and Bridge Maintenance Operations facilities. The resources are derived from annual appropriations from the Maintenance Operations annual operating budget.</p>

# Overview and Description of Special Revenue and Other Funds cont'd

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
<b><i>Private Purpose Trust Funds</i></b>		
720	George Spencer Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures of the George Spencer Trust Fund, a non-expendable trust fund administered by Boone County. This privately established trust provides scholarships for two Centralia High School seniors each year. This budget reflects interest revenue earned on the trust corpus and scholarship expenditures of the same amount.</p>
721	Union Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This non-expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Union Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>
723	Rocky Fork Cemetery Trust	<p>This fund is established pursuant to legal trust documents.</p> <p>This expendable trust fund accounts for revenues and expenditures for maintenance and upkeep of the Rocky Fork Cemetery. The County Commission is the legal trustee of this fund, which was established with private contributions.</p>

# Fiscal and Budget Policies

Boone County operates under a statutory elective form of government in which specific authority and responsibility are granted to each elected official according to state law. The three-member County Commission has limited ordinance-making powers granted by the Missouri state legislature as well as exclusive control of county property. The County Commission also has final authority over the County Budget, except for certain special revenue funds where state law grants final budget authority to individual elected officials.

County officials are expected to manage public funds in a manner that promotes transparency and accountability; ensures fiscal stability; protects and preserves public assets; and reduces risk and uncertainty while maintaining flexibility. The Fiscal and Budget Policies presented below are intended to guide County officials' decisions and actions so as to ensure that these goals are achieved. In addition, these policies demonstrate County Officials' commitment to integrity, prudent stewardship, planning, accountability, and full disclosure.

The Fiscal and Budget Policies presented below were approved by County Commission Order # 49-2012.

## Revenue Policy:

---

- To the extent allowed by law, the County will endeavor to maintain a diversified and stable revenue base so as to minimize the effects of economic fluctuations as well as eliminate an over dependence on any single revenue source.
- Revenue trends are examined monthly and incorporated into annual revenue forecasts.
- The County does not use revenue sources while legal action is pending.
- The County Commission will identify areas where cost recovery through user fees and rates is legal and appropriate and establish target levels for such cost recovery. User fees and rates, as well as target cost recovery percentages, will be examined annually as part of the budget process and adjusted as necessary.

## Budget Policy:

---

- The County will adopt a balanced budget each year in accordance with state law. The budget is considered balanced when the *total resources of a fund* are sufficient to cover the *proposed spending plan* for that fund. In no event shall the proposed spending for a specific fund exceed the total resources available to the fund.

Within this definition, *total resources of a fund* refers to the sum of estimated revenues, other financing sources, and available fund balance; *proposed spending plan* refers to the sum of appropriations and other financing uses.

The following scenarios reflect examples of a balanced budget for any given fund:

- Scenario One: Revenues + Other Financing Sources  $\geq$  Expenditures + Other Financing Uses

## Fiscal and Budget Policies cont'd

- Scenario Two: Revenues + Other Financing Sources + Appropriated Fund Balance  $\geq$  Expenditures + Other Financing Uses
- The County will develop a multi-year revenue and expenditure forecast to be used in conjunction with the annual budget process.
- Realistic revenue projections will reflect conservative assumptions.
- The County will give highest priority in the use of one-time revenues to the funding of capital assets or other non-recurring expenditures.
- The annual operating budget will provide for routine maintenance and repair of the County's infrastructure, buildings, vehicles, equipment, and other long-lived assets.
- The annual operating budget includes only those grants that have been awarded to the County for the budget period. *Potential* grants are not included in the budget until final award is made to the County. (See Grants Policy below for additional policy guidance.)
- All appropriations lapse at the end of the budget year to the extent that they have not been expended or lawfully encumbered.
- The County will establish a budget calendar each year to ensure that budget activities and deadlines comply with state law.
- The budget shall be on record in the County Clerk's office and open to public inspection. In addition, a copy of the budget will be available for view at the Columbia Public Library and on the County's web site (HYPERLINK <http://www.showmeboone.com>)
- The County will annually submit its budget to the Government Finance Officers Association (GFOA) for an independent review and implement recommendations to the extent reasonably practical.
- The budget may be amended and revised during the year in accordance with state statutes and local policy.

### **Grant Policy:**

---

- Grant applications should be approved by the County Commission *prior* to submitting the grant application to the grantor entity/agency.
- For all grants, the County Commission will identify the local match requirement, if any, and ensure that appropriations are sufficient to meet the match requirement. In addition, the County Commission will determine the amount, if any, of on-going budgetary impact resulting from the grant and ensure that appropriations are sufficient to meet the grant, if the grant is to be accepted.

### **Capital Improvements Policy:**

---

- The County will identify the estimated costs and potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.

# Fiscal and Budget Policies cont'd

- The County will identify the estimated on-going operational costs and the potential funding sources for each capital improvement project proposal before it is submitted to the County Commission for approval.

## **Fixed Assets, Infrastructure Assets, and Capital Asset Policy:**

---

- The County will maintain an inventory of fixed assets in accordance with statutory requirements. Currently, state law requires long-lived assets having an acquisition cost of \$1,000 or more to be inventoried.
- Physical inventories of the County’s fixed assets will be conducted on an annual basis, according to a 3-year rolling schedule.
- The County will maintain an inventory of its transportation network infrastructure assets.
- All County property is to be disposed of in the manner authorized by the County Commission.
- County property may not be used for personal gain.
- Administrative Authorities are responsible for establishing policies and procedures within their respective offices so as to safeguard the various county assets under their control.

## **Financial Accounting and Reporting Policy:**

---

- The County will establish and maintain an accounting system that allows for identifying, capturing, summarizing, and reporting the financial activities of the County.
- Except in very limited cases, County revenues will be accounted for as “gross revenue” and not netted against expenditures.
- The County will prepare its financial statements in accordance with generally accepted accounting principles (GAAP).
- The County will prepare a Comprehensive Annual Financial Report (CAFR).
- An independent financial audit will be made of all accounts of the County at least annually and more frequently if deemed necessary by the County Commission.
- The County will annually submit its Comprehensive Annual Financial Report (CAFR) to the Government Finance Officers Association (GFOA) for an independent review and implement applicable recommendations.

## **Purchasing Policy:**

---

- The purchasing director shall have responsibility for and authority to contract for and purchase all supplies, materials and equipment required for the operation and maintenance of offices, departments or agencies of the County, except those of the circuit court, as directed by the County Commission.



## Fiscal and Budget Policies cont'd

- To the extent allowed by state law, Circuit court offices are authorized to administer procurement activities on their own behalf, provided that such procurement activities comply with applicable statutory requirements.
- The County will comply with procurement statutes, which require competitive bidding for single purchases of \$4,500 or more or where multiple purchases over a 90-day period accumulate to \$4,500 or more.
- Although not required by state law, the County Commission encourages use of an RFP (Request for Proposal) process for procurement of professional services.

### Debt Policy:

---

- The County may issue general obligation bonds, revenue bonds, special obligation bonds, and short-term tax anticipation notes as authorized by state statutes. The County may also enter into lease-purchase agreements.
- The County may issue refunding bonds for the purpose of refunding, extending or unifying the whole or any part of its valid outstanding revenue or special obligation bonds.
- The County will follow a policy of full disclosure on every financial report and bond prospectus.
- When the County finances capital projects by issuing bonds, it will repay the bonds within a period not to exceed the expected useful life of the projects.
- The County will manage its budget and financial affairs in such a way as to ensure continued high bond ratings.
- No general obligation bonds shall be issued without approval of the requisite number of qualified voters, as required by state statute.

### Fund Balance and Emergency Appropriation Policy:

---

- **Fund Balance--major operating funds:** In preparing and adopting the annual budget, the County will calculate and maintain a projected unreserved, undesignated fund balance equal to at least two month's operating expenditures, which is approximately 17%. In the event that fund balance is projected to fall below the minimum amount, the County will develop a plan for restoring the minimum fund balance.
- **Fund Balance--nonmajor operating funds:** Fund balances will be maintained at levels needed to provide adequate operating flexibility while also reducing the likelihood of cash flow interruptions.
- **Emergency Appropriation:** Within the General Fund, an emergency appropriation equal to at least 3% of revenue will be included in the annual budget, as required by state law. The Emergency Appropriation may be used for unforeseen emergencies and requires a unanimous vote of the County Commission. Emergency appropriations may be included in other funds in amounts recommended by the County Auditor and approved by the County Commission.

## Fiscal and Budget Policies cont'd

### Enterprise Fund Policy:

---

- Enterprise funds will be used to account for the acquisition, operation, and maintenance of county facilities and services which are intended to be entirely or predominately self-supporting from user charges or for which periodic net income measurement is desirable. Note: **the County does not currently operate any enterprise activities.**

### Internal Service Fund Policy:

---

- Internal Service Funds will be used to account for the provision of goods and services by one department of the County to other departments.
- Internal Service Funds are intended to be self-supporting from user charges received from the respective user departments.
- Internal Service Funds are intended recover the cost of operations without producing any significant amount of profit in excess of the fund's requirements.

# Summary of Long Term Debt

Boone County is authorized by the Missouri Constitution and the Revised Statutes of Missouri to incur general obligation debt upon voter approval. In addition, the County is authorized to incur special obligation debt (no voter approval required) for the purpose of purchase, construction, or expansion of county buildings.

General obligation bonds issued in conjunction with the Neighborhood Improvement District (NID) program are intended to be repaid from assessments levied against properties within the districts. Such assessments are deposited into debt service funds that are legally restricted for payment of the bonds. The County attaches liens on the properties within the districts to secure payment of the assessments.

Debt Service expenditures included in the FY 2012 Budget total \$2,576,168 which represents 5% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

- General Fund: \$410,240; 2% of total General Fund expenditures and pertains to the Series 2003 Refunding and Capital Improvement Special Obligation Bonds
- Debt Service Funds: \$2,165,928, consisting of \$1,853,382 related to taxable special obligation bonds associated with land and building acquisition and \$312,546 related to NID general obligation bonds.

The County intends to exercise its optional early redemption pertaining to the 2005 Series Taxable Special Obligation bonds in 2012. Accordingly, the FY 2012 budget includes \$1,853,382 for principal and interest, using resources accumulated for this purpose within the debt service fund. The NID general obligation debt is being retired through special assessment revenue collected from property owners.

The County expects to issue additional general obligation debt associated with the NID program.

**Debt payable as of January 1, is composed of the following:**

General Obligation Bonds:

\$305,000 2001 general obligation neighborhood road improvement bonds due in annual installments of \$25,000 to \$37,000 through 2012; interest at 2.35% to 4.1%.	37,000
\$182,000 2006 general obligation neighborhood road improvement bonds due in annual installments of \$18,000 to \$21,000 through 2016; interest at 4.2% to 4.5%.	100,000
\$450,000 2011A general obligation neighborhood road improvements bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$35,000 to \$55,000 through 2021; interest at 3.0% to 4.0%.	450,000
<b>Sub-total: General Obligation Debt – Road NIDs</b>	\$ 587,000

## Summary of Long Term Debt cont'd

\$1,700,000 Series 2008 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources) due in annual installments of \$48,800 to \$63,300 through 2028; interest at 1.92%.	964,600
\$204,000 Series 2010 general obligation neighborhood sewer improvement bonds due in annual installments of \$1,000 to \$79,000 through 2030: interest at 4.0% to 5.0%	203,000
\$159,544 Series 2010 general obligation neighborhood sewer improvement bonds (Direct Loan through Department of Natural Resources - ARRA) due in annual installments of \$6,700 to \$9,200 through 2029: interest at 1.48%	142,736
\$71,000 Series 2011B general obligation neighborhood sewer improvement bonds due in annual installments of \$6,700 to \$9,200 through 2031: interest at 4.0% to 5.0%.	71,000
	<hr/>
<b>Sub-total: General Obligation Debt – Sewer NIDs</b>	1,381,336
<b>Total: All General Obligation Debt</b>	<b>\$ <u>1,968,336</u></b>

### Special Obligation Bonds:

\$5,240,000 Series 2003 refunding and improvement special obligation bonds due in annual installments of \$270,000 to \$745,000 through 2018; interest at 2.00% to 4.00%. The County Commission is obligated to pay the bonds and annually appropriates the amount of debt services. The debt is secured by a first lien on property and buildings that were constructed and purchased from the bond proceeds.	\$ 2,795,000
\$2,005,000 Series 2005 taxable special obligation bonds due in annual installments of \$45,000 to \$65,000 beginning in 2008 through 2014 with a balloon payment of \$1,610,000 in 2015; semi-annual interest is due 2005 through 2015; interest at 4.920% to 5.940%. The debt is secured by a first lien on property and buildings that were purchased from the proceeds of the bonds. Annual debt service appropriations are made from property lease income; however, general fund appropriations would be required in the event lease income is insufficient to cover scheduled principal and interest payments.	1,800,000

## Summary of Long Term Debt cont'd

\$830,000 Series 2010 special obligation Recovery Zone bonds due in annual installments of \$70,000 to \$95,000 beginning in 2011 through 2020; semi-annual interest is due 2010 through 2020; interest at 3.354% to 4.594%. Debt is secured by a first lien on property and buildings that were constructed from the bond proceeds.

760,000

**Total: All Special Obligation Debt**

\$ **5,355,000**

Total Combined Debt:

\$ **7,323,336**

### Status of voter-approved general obligation bond issues as of January 1st:

Approval Year and Purpose	Amount Authorized	Amount Issued	Remaining Amount to	Outstanding
1992 Road NIDS	\$ 3,500,000	\$ 2,031,000	\$ 1,469,000	\$ 587,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,414,543	\$ 3,085,457	\$ 1,381,336

### Future debt service requirements for outstanding bonds are as follows:

Year	Special Obligation -----Bonds-----		General Obligation -----Bonds-----		Combined Principle	Combined Interest	Combined Total
	Principle	Interest	Principle	Interest			
2012	2,190,000.00	178,434.65	149,800.00	57,319.80	2,339,800.00	235,754.45	2,575,554.45
2013	400,000.00	112,937.15	118,800.00	48,833.12	518,800.00	161,770.27	680,570.27
2014	415,000.00	100,186.55	120,700.00	45,566.56	535,700.00	145,753.11	681,453.11
2015	425,000.00	86,620.85	127,800.00	42,161.46	552,800.00	128,782.31	681,582.31
2016	445,000.00	70,520.55	129,000.00	38,637.66	574,000.00	109,158.21	683,158.21
2017-2021	1,480,000.00	86,440.15	582,600.00	147,934.16	2,062,600.00	234,374.31	2,296,974.31
2022-2026	0.00	0.00	389,400.00	85,324.94	389,400.00	85,324.94	474,724.94
2027-2031	0.00	0.00	350,236.16	30,385.32	350,236.16	30,385.32	380,621.48
Total	\$ <u>5,355,000.00</u>	<u>635,139.90</u>	<u>1,968,336.16</u>	<u>496,162.99</u>	<u>7,323,336.16</u>	<u>1,131,302.89</u>	<u>8,454,639.05</u>

The FY 2012 Debt Service budget of \$2,581,168 includes paying agent fees in addition to the principal and interest shown above.

## Summary of Long Term Debt cont'd

### **Legal debt limit:**

---

State law limits the amount of the County's outstanding bonded debt (exclusive of revenue bonds, special obligation bonds, and balances available in debt service funds) to 10% of the County's assessed valuation. As of January 1<sup>st</sup>, the County's statutory debt limit will be in excess of \$230,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,375,004,201
Constitutional Debt Limit (10%):	\$ 237,500,420
Debt outstanding at January 1 applicable to debt limit:	\$ 1,968,336
Debt outstanding at January 1 as a percentage of debt limit:	1.0%

# Financial Summaries—

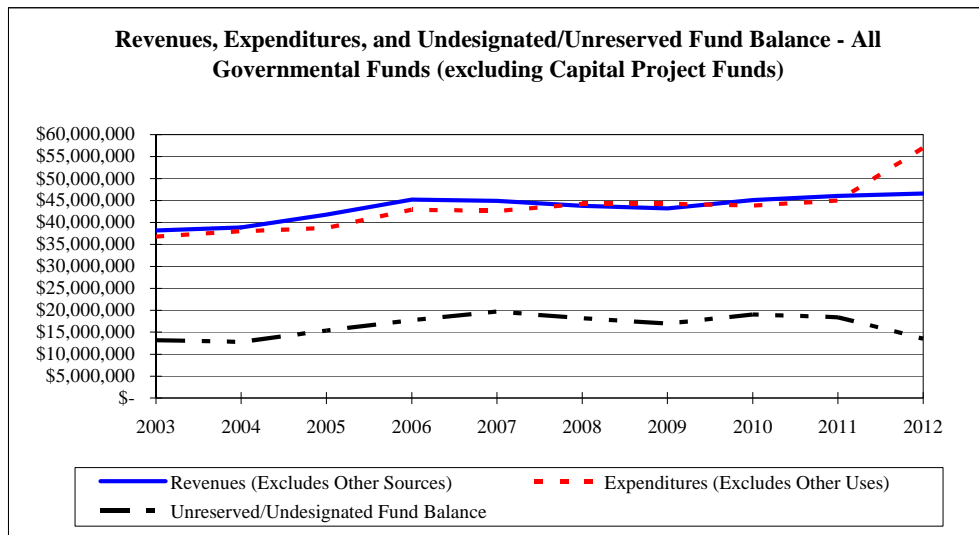
This section contains the following information:

- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds Combined)
- Graphical presentation of comparative annual growth rates in sales tax for the last 10 years

# Financial Summaries

## Revenues, Expenditures, and Undesignated/Unreserved Fund Balance – All Governmental Funds (Excluding Capital Project Funds)

	<b>2003</b> Actual	<b>2004</b> Actual	<b>2005</b> Actual	<b>2006</b> Actual	<b>2007</b> Actual
Revenues (Excludes Other Sources)	\$38,167,389	\$38,875,247	\$41,761,094	\$45,205,241	\$44,931,029
Expenditures (Excludes Other Uses)	\$36,767,582	\$37,999,393	\$38,745,644	\$42,904,065	\$42,589,432
Undesignated Fund Balance	\$13,198,373	\$12,796,087	\$15,346,499	\$17,748,476	\$19,676,866
	<b>2008</b> Actual	<b>2009</b> Actual	<b>2010</b> Actual	<b>2011</b> Projected	<b>2012</b> Budget
Revenues (Excludes Other Sources)	\$43,776,739	\$43,193,961	\$45,098,630	\$46,064,966	\$46,592,941
Expenditures (Excludes Other Uses)	\$44,240,190	\$44,290,352	\$43,880,268	\$44,982,063	\$56,947,766
Undesignated Fund Balance	\$18,146,755	\$16,998,190	\$19,036,166	\$18,369,203	\$13,504,018

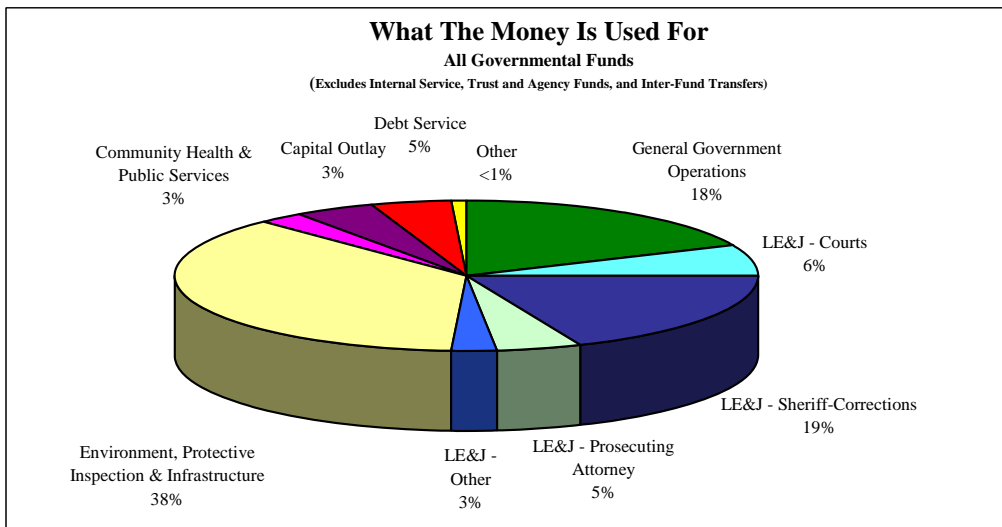
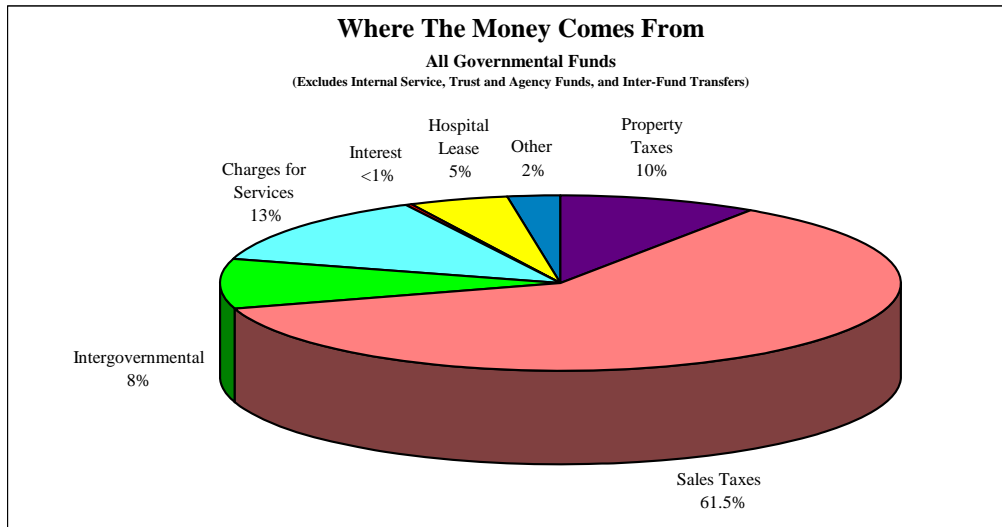




# Financial Summaries cont'd

## 2012 Budget - All Governmental Funds

(Excluding Capital Project Funds)



**Where The Money Comes From**

Property Taxes	\$4,455,814
Sales Taxes	28,260,950
Intergovernmental	4,362,655
Charges for Services	6,056,381
Interest	115,111
Hospital Lease	2,237,000
Other	1,105,030
<b>Total</b>	<b>\$46,592,941</b>

**What The Money Is Used For**

General Government Operations	\$10,431,623 **
LE&J - Courts	3,781,558
LE&J - Sheriff-Corrections	10,648,276
LE&J - Prosecuting Attorney	2,652,754
LE&J - Other	1,482,392 ***
Environment, Protective Inspection & Infrastructure	20,952,133
Community Health & Public Services	1,531,389
Capital Outlay	2,384,723
Debt Service	2,582,885
Other	500,033
<b>Total</b>	<b>\$56,947,766 *</b>

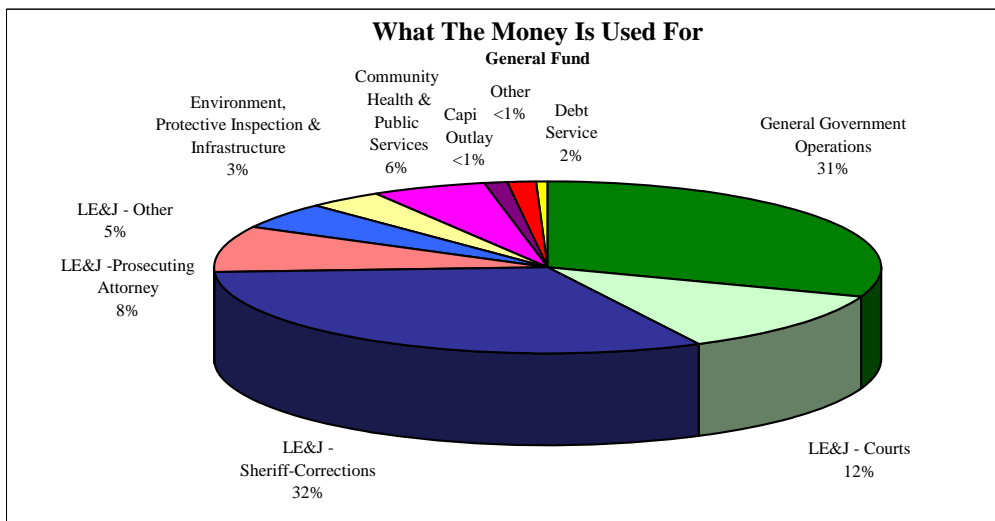
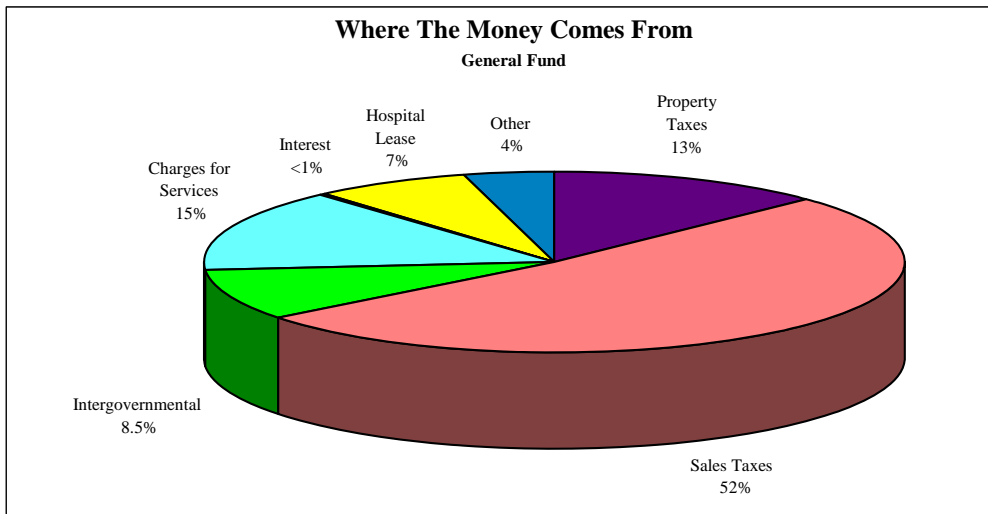
\* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the All Governmental Funds Combined fund statement.

\*\* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management Services

\*\*\* Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch

# Financial Summaries cont'd

## 2012 Budget - General Fund (Major Fund)



### Where The Money Comes From

Property Taxes	\$3,032,000
Sales Taxes	12,290,000
Intergovernmental	2,181,852
Charges for Services	3,526,485
Interest	38,753
Hospital Lease	1,737,000
Other	1,007,023
<b>Total</b>	<b>\$23,813,113</b>

### What The Money Is Used for

General Government Operations	\$7,913,612 **
LE&J - Courts	3,106,230
LE&J - Sheriff/Corrections	8,277,340
LE&J - Prosecuting Attorney	2,197,961
LE&J - Other	1,314,067 ***
Environment, Protective Inspection & Infrastructure	907,903
Community Health & Public Services	1,499,462
Capital Outlay	221,810
Debt Service	410,240
Other	127,025
<b>Total</b>	<b>\$25,975,650 *</b>

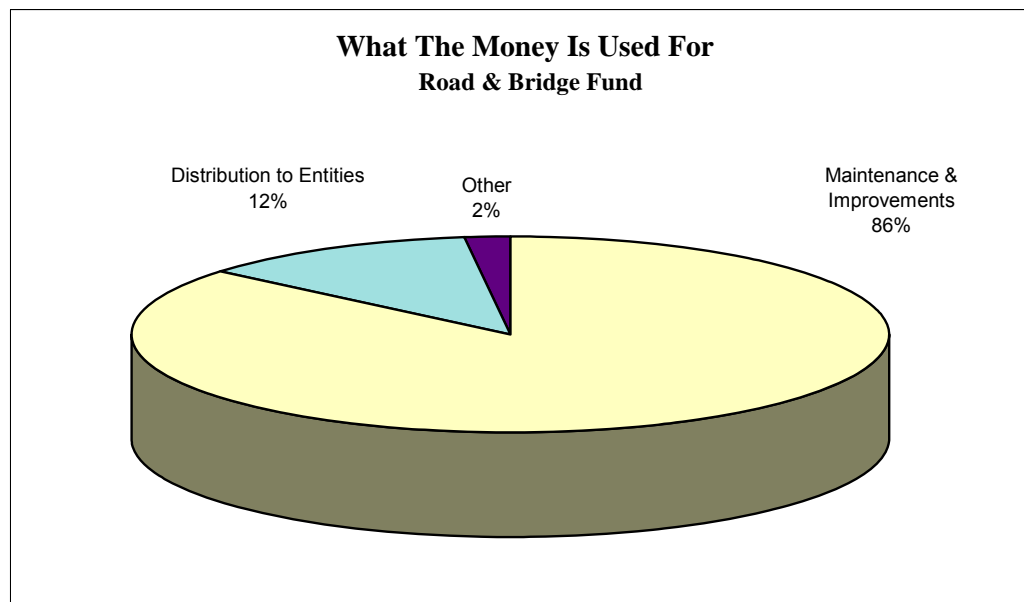
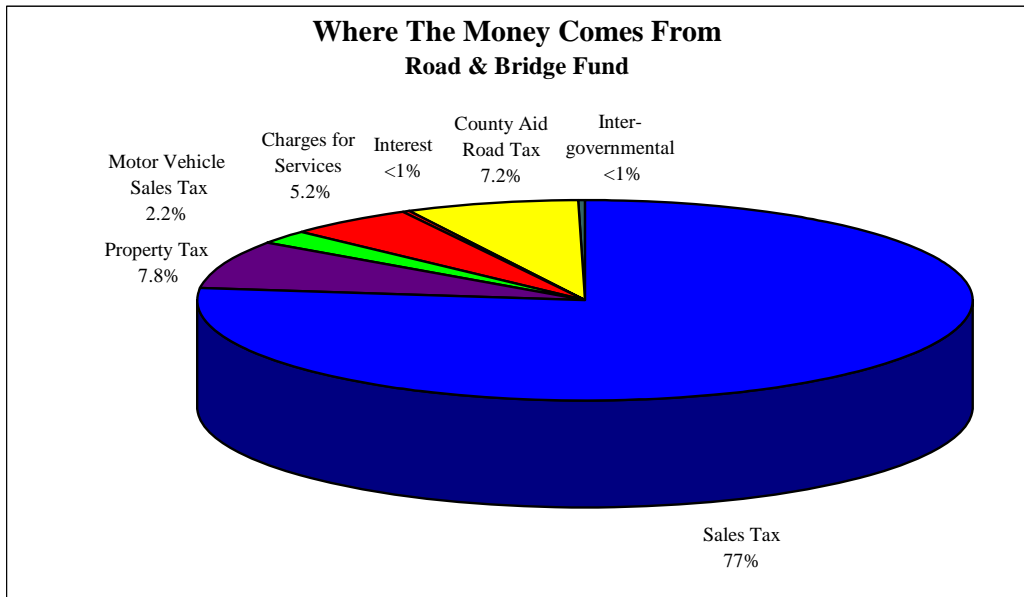
\* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the General Fund fund statement.

\*\* Includes Auditor, Human Resources, Purchasing, Commission, County Counselor, Clerk, Election & Registration, Treasurer, Collector, Recorder, Information Technology, Geographic Info Systems, Non-Departmental, Insurance & Safety, Employee Benefits, Mail Services, Records Management Services

\*\*\* Includes Public Administrator, Medical Examiner, Public Defender, Emergency Services & Dispatch

# Financial Summaries cont'd

## 2012 Budget-Road & Bridge Fund (Major Fund)



**Where The Money Comes From**

Sales Tax	\$12,290,000
Property Tax	1,253,000
Motor Vehicle Sales Tax	355,000
Charges for Services	822,600
Interest	51,780
County Aid Road Tax	1,150,000
Intergovernmental	49,300
	\$15,971,680

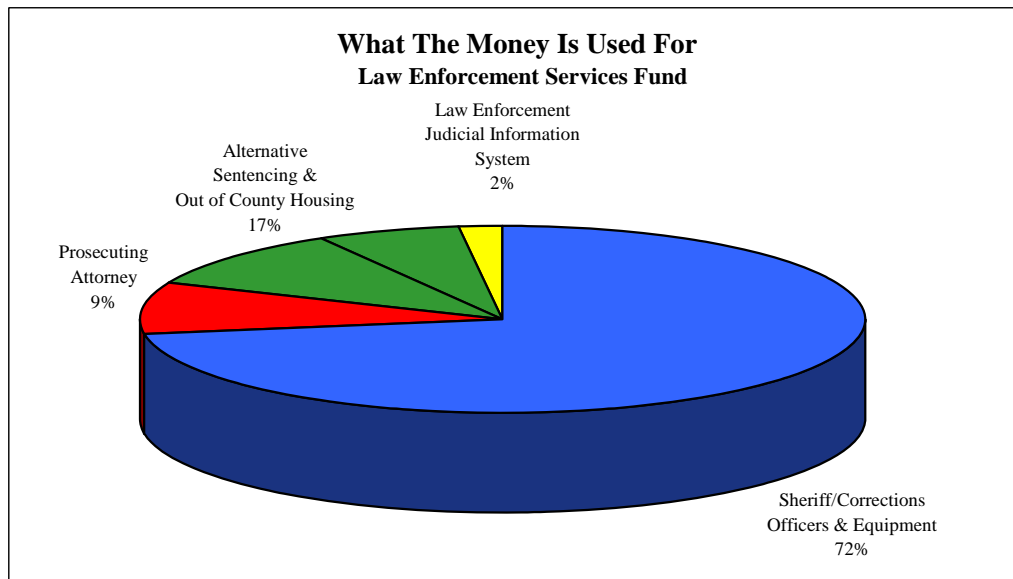
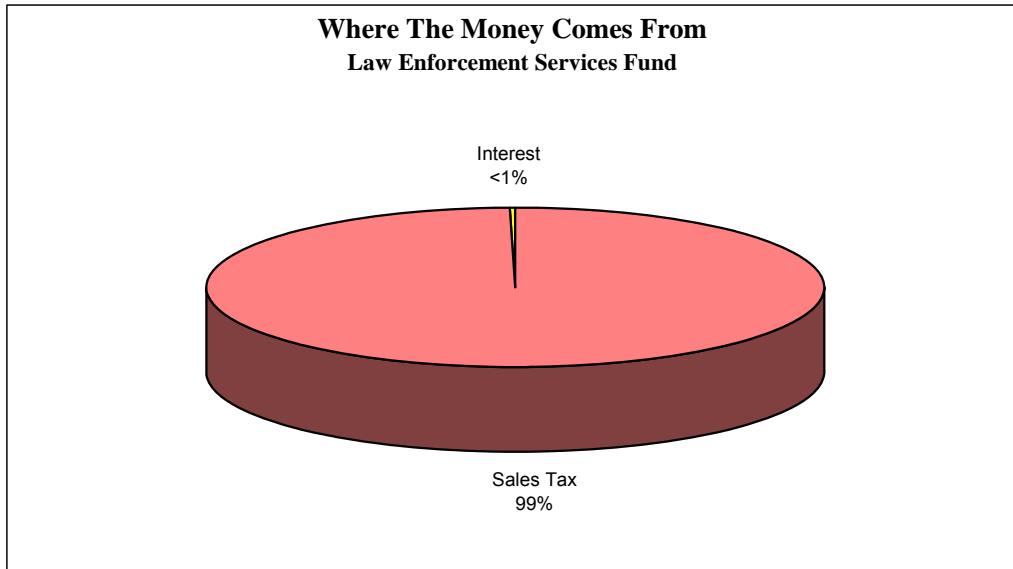
**What The Money Is Used for**

Property Tax Distribution	205,350
Sales Tax Distribution	2,303,105
Rebates to Special Districts	75,250
Maintenance	8,271,823
Pavement Preservation	2,000,000
Design & Construction	7,942,265
Stormwater Administration	172,703
Administration	309,500
Facility Repair & Replacement	50,000
Insurance Activity	40,000
	\$ 21,369,996 *

\* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the Road & Bridge fund statement.

# Financial Summaries cont'd

## 2012 Budget-Law Enforcement Services Fund (Major Fund)



**Where The Money Comes From**

Sales Tax	\$3,072,750
Interest	6,135
Other	0
	\$3,078,885

**What The Money Is Used For**

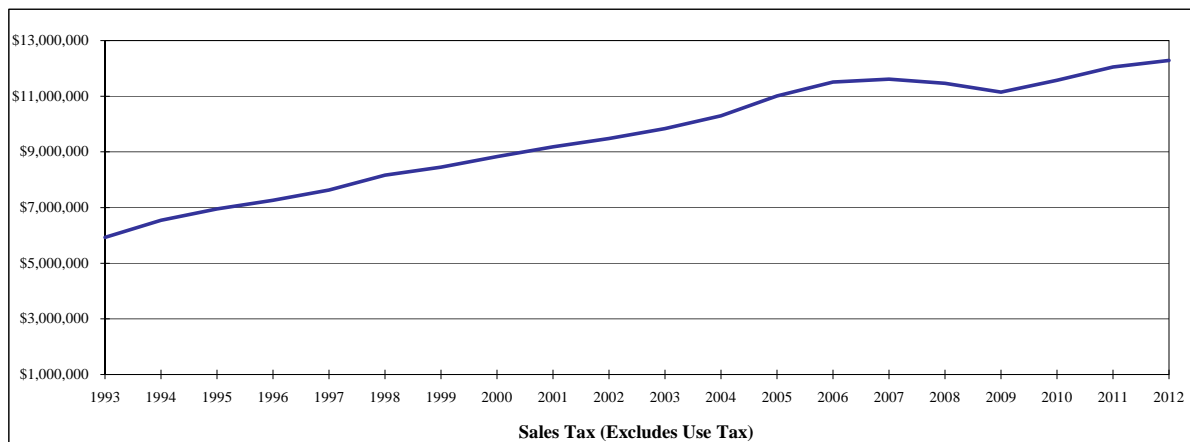
Sheriff/Correction Officers & Equipment	\$2,400,930
Prosecuting Attorney	298,560
Alternative Sentencing	339,810
Out of County Housing	210,000
Law Enforcement Judicial Information System-County	59,246
Law Enforcement Judicial Information System-Court	3,392
	\$3,311,938 *

\* Appropriations exceed revenues because prior year resources which have accumulated in the fund are included in the budgeted amounts. Please refer to the Law Enforcement Sales Tax fund statement.

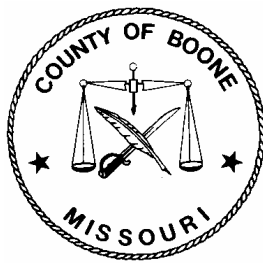
# Financial Summaries cont'd

## Sales Tax

	<u>1993 Actual</u>	<u>1994 Actual</u>	<u>1995 Actual</u>	<u>1996 Actual</u>	<u>1997 Actual</u>
Sales Tax	\$5,926,282	\$6,546,683	\$6,946,727	\$7,266,514	\$7,630,386
Sales Tax Growth Rate		9.5%	6.1%	4.6%	5.0%
	<u>1998 Actual</u>	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>
Sales Tax	\$8,158,523	\$8,450,433	\$8,833,057	\$9,178,946	\$9,476,493
Sales Tax Growth Rate	6.9%	3.6%	4.5%	3.9%	3.2%
	<u>2003 Actual</u>	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>
Sales Tax	\$9,834,025	\$10,297,638	\$11,012,073	\$11,511,804	\$11,618,935
Sales Tax Growth Rate	3.8%	4.7%	6.9%	4.5%	0.9%
	<u>2008 Actual</u>	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
Sales Tax	\$11,460,782	\$11,144,410	\$11,579,077	\$12,050,000	\$12,290,000
Sales Tax Growth Rate	-1.4%	-2.8%	3.9%	4.1%	2.0%



The sales tax amounts reflect General Fund revenues only; however, sales tax revenues to the Road and Bridge Fund and the Law Enforcement Services Fund sales tax reflect the same growth pattern.



# Fund Statements—

This section contains Fund Statements for the County’s various operating funds, including summary fund statements as well as individual fund statements. The statements present comparative financial information for three fiscal years and are organized and presented as shown below. Information pertaining to Capital Project Funds is presented in a separate tab section.

- Fund Statement for all Governmental Funds (All Funds Combined)
- Fund Statements for each of the County’s Major Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Special Revenue Funds (All Funds Combined)
- Fund Statements for Nonmajor Special Revenue Funds (Individual Fund Statements)
- Fund Statements for Nonmajor Debt Service Funds (All Funds Combined)
- Fund Statements for Nonmajor Debt Service Funds (Individual Fund Statements)
- Fund Statements for Internal Service Funds (All Funds Combined)
- Fund Statements for Internal Service Funds (Individual Fund Statements)
- Fund Statements for Private Purpose Trust Funds (All Funds Combined)
- Fund Statements for Private Purpose Trust Funds (Individual Fund Statements)

# Governmental Funds

## Fund Statement–All Governmental Funds Combined

(Excluding Capital Project Funds)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ 4,190,527	\$ 4,183,500	\$ 4,397,300	\$ 4,285,000
Assessments	178,186	105,652	185,227	170,814
Sales Taxes	26,656,012	25,610,500	27,726,900	28,260,950
Franchise Taxes	149,297	146,000	145,700	144,000
Licenses and Permits	512,541	362,367	417,285	395,477
Intergovernmental	4,646,871	5,165,470	4,186,243	4,362,655
Charges for Services	5,751,015	5,654,777	5,981,500	6,056,381
Fines and Forfeitures	12,813	10,000	9,500	10,000
Interest	123,659	156,890	146,464	115,111
Hospital Lease	2,178,028	2,194,807	2,203,198	2,237,000
Other *	699,681	629,776	665,649	555,553
<b>Total Revenues</b>	<b>45,098,630</b>	<b>44,219,739</b>	<b>46,064,966</b>	<b>46,592,941</b>
<b>EXPENDITURES:</b>				
Personal Services	20,748,285	21,570,814	20,597,819	21,956,844
Materials & Supplies	3,873,592	4,399,235	3,536,201	4,316,807
Dues Travel & Training	239,188	410,619	309,655	397,040
Utilities	614,607	750,133	678,862	692,572
Vehicle Expense	1,062,554	1,276,655	1,275,860	1,422,281
Equip & Bldg Maintenance	676,758	762,389	638,679	729,125
Contractual Services	11,075,103	14,766,785	12,720,348	17,714,918
Debt Service (Principal and Interest)	1,430,156	992,361	991,422	2,576,168
Emergency	0	877,167	0	1,137,000
Other	2,395,147	2,751,150	1,980,920	3,620,288
Fixed Asset Additions	1,764,878	2,378,293	2,252,297	2,384,723
<b>Total Expenditures</b>	<b>43,880,268</b>	<b>50,935,601</b>	<b>44,982,063</b>	<b>56,947,766</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,218,362</b>	<b>(6,715,862)</b>	<b>1,082,903</b>	<b>(10,354,825)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	893,653	423,620	439,351	475,000
Transfer Out	(176,057)	(481,557)	(481,916)	(475,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	123,637	198,696	62,732	597,625
Proceeds of Long-Term Debt	0	0	0	0
Retirement of Long-Term Debt	0	0	0	0
<b>Total Other Financing Sources (Uses)</b>	<b>841,233</b>	<b>140,759</b>	<b>20,167</b>	<b>597,625</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>2,059,595</b>	<b>(6,575,103)</b>	<b>1,103,070</b>	<b>(9,757,200)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>24,576,566.00</b>	<b>26,240,364.00</b>	<b>26,237,770.00</b>	<b>26,931,310.00</b>
Less encumbrances, beginning of year	(2,174,301.00)	(1,775,910.00)	(1,775,910.00)	(1,366,380.00)
Add encumbrances, end of year	1,775,910.00	1,775,910.00	1,366,380.00	1,366,380.00
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 26,237,770</b>	<b>\$ 19,665,261</b>	<b>\$ 26,931,310</b>	<b>\$ 17,174,110</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	66,426	150,000	70,023	70,023
Prepaid Items/Security Deposits/Other Reserves	23,153	168,397	198,132	182,328
Debt Service/Restricted Assets	3,406,078	3,059,258	3,063,655	1,176,444
Prior Year Encumbrances	1,787,547	1,645,822	1,230,297	1,230,297
Designated:				
Capital Project and Other	1,918,400	1,918,400	4,000,000	1,011,000
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>7,201,604</b>	<b>6,941,877</b>	<b>8,562,107</b>	<b>3,670,092</b>
<b>FUND BALANCE, end of year</b>	<b>26,237,770</b>	<b>19,665,261</b>	<b>26,931,310</b>	<b>17,174,110</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(7,201,604)</b>	<b>(6,941,877)</b>	<b>(8,562,107)</b>	<b>(3,670,092)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 19,036,166</b>	<b>\$ 12,723,384</b>	<b>\$ 18,369,203</b>	<b>\$ 13,504,018</b>

\* Includes Proceeds from Sale of County Assets and other miscellaneous revenue. Composition varies by fund.



# Governmental Funds

## Fund Statement—General Fund 100 (Major Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ 2,967,101	\$ 2,954,900	\$ 3,109,600	\$ 3,032,000
Assessments	-	-	-	-
Sales Taxes	11,579,077	11,117,000	12,050,000	12,290,000
Franchise Taxes	149,297	146,000	145,700	144,000
Licenses and Permits	445,159	306,809	337,263	304,195
Intergovernmental	2,484,261	2,536,829	2,129,367	2,181,852
Charges for Services	3,741,819	3,465,490	3,621,565	3,526,485
Fines and Forfeitures	9,431	10,000	9,500	10,000
Interest	31,913	63,164	44,552	38,753
Hospital Lease	1,678,028	1,694,807	1,703,198	1,737,000
Other	603,628	602,603	616,645	548,828
<b>Total Revenues</b>	<b>23,689,714</b>	<b>22,897,602</b>	<b>23,767,390</b>	<b>23,813,113</b>
<b>EXPENDITURES:</b>				
Personal Services	13,784,017	14,311,704	13,819,434	14,695,831
Materials & Supplies	1,149,732	1,358,574	1,308,642	1,371,695
Dues Travel & Training	133,603	202,658	172,680	195,600
Utilities	454,948	539,592	492,103	514,960
Vehicle Expense	473,540	468,511	525,793	552,266
Equip & Bldg Maintenance	186,542	246,395	215,062	314,256
Contractual Services	3,822,969	4,314,715	4,012,114	3,805,097
Debt Service (Principal and Interest)	408,115	566,865	566,865	410,240
Emergency	-	670,679	-	750,000
Other	2,408,989	2,257,769	2,036,410	3,143,895
Fixed Asset Additions	476,173	301,560	250,328	221,810
<b>Total Expenditures</b>	<b>23,298,628</b>	<b>25,239,022</b>	<b>23,399,431</b>	<b>25,975,650</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>391,086</b>	<b>(2,341,420)</b>	<b>367,959</b>	<b>(2,162,537)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	72,393	100,213	100,187	-
Transfer Out	(63,629)	(239,281)	(238,828)	(435,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	42,367	12,975	30,466	6,100
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>51,131</b>	<b>(126,093)</b>	<b>(108,175)</b>	<b>(428,900)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>442,217</b>	<b>(2,467,513)</b>	<b>259,784</b>	<b>(2,591,437)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>7,394,435</b>	<b>7,951,377</b>	<b>7,951,377</b>	<b>8,211,161</b>
Less encumbrances, beginning of year	(71,508)	(186,233)	(186,233)	(186,233)
Add encumbrances, end of year	186,233	186,233	186,233	186,233
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 7,951,377</b>	<b>\$ 5,483,864</b>	<b>\$ 8,211,161</b>	<b>\$ 5,619,724</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ 66,426	\$ 150,000	\$ 70,023	\$ 70,023
Prepaid Items/Security Deposits/Other Reserves	23,153	5,000	34,735	34,735
Debt Service/Restricted Assets	469,072	350,000	261,265	261,265
Prior Year Encumbrances	186,233	50,000	50,000	50,000
Designated:				
Designated for Capital Projects	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>744,884</b>	<b>555,000</b>	<b>416,023</b>	<b>416,023</b>
<b>FUND BALANCE, end of year</b>	<b>7,951,377</b>	<b>5,483,864</b>	<b>8,211,161</b>	<b>5,619,724</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(744,884)</b>	<b>(555,000)</b>	<b>(416,023)</b>	<b>(416,023)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 7,206,493</b>	<b>\$ 4,928,864</b>	<b>\$ 7,795,138</b>	<b>\$ 5,203,701</b>
<b>Percent of expenditures</b>	<b>30.93%</b>	<b>19.53%</b>	<b>33.31%</b>	<b>20.03%</b>

# Governmental Funds

## Fund Statement—General Fund 100 (Major Fund)

	<u>Budget Basis</u> <u>Expenditures</u>	* <u>Unreserved</u> <u>Undesignated</u> <u>Fund Balance</u>	<u>As a Percent of</u> <u>Expenditures</u>
1997	14,238,752	5,099,517	35.81%
1998	15,841,817	4,872,920	30.76%
1999	17,252,438	5,162,306	29.92%
2000	17,025,704	5,913,616	34.73%
2001	18,319,563	5,899,107	32.20%
2002	18,893,550	6,886,105	36.45%
2003	19,540,596	7,728,966	39.55%
2004	20,921,595	6,392,552	30.55%
2005	23,118,276	7,763,254	33.58%
2006	23,118,276	7,860,355	34.00%
2007	23,350,975	7,311,833	31.31%
2008	23,833,280	7,436,323	31.20%
2009	22,777,444	6,184,794	27.15%
2010	23,298,628	7,206,493	30.93%
2011 Projected	23,399,431	7,795,138	33.31%
2012 Budget	25,975,650	5,203,701	20.03%

\*Excludes Other Financing Uses, Equity Transfers Out and Prior Year Encumbrances

Source: 1997 - 2010 Boone County Comprehensive Annual Financial Reports  
 2011 Projected  
 2012 Budget

# Governmental Funds

## Fund Statement—Road & Bridge Fund 204 and 208 Combined (Major Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ 1,223,426	\$ 1,228,600	\$ 1,287,700	\$ 1,253,000
Assessments	-	-	-	-
Sales Taxes	11,932,107	11,470,000	12,410,000	12,645,000
Franchise Taxes	-	-	-	-
Licenses and Permits	8,644	9,500	8,540	5,000
Intergovernmental	1,336,154	1,157,000	1,314,328	1,199,300
Charges for Services	316,859	559,100	580,927	822,600
Fines and Forfeitures	-	-	-	-
Interest	48,399	46,610	53,715	45,780
Hospital Lease	-	-	-	-
Other	3,874	1,000	3,575	1,000
<b>Total Revenues</b>	<b>14,869,463</b>	<b>14,471,810</b>	<b>15,658,785</b>	<b>15,971,680</b>
<b>EXPENDITURES:</b>				
Personal Services	3,650,419	3,790,763	3,599,261	3,813,441
Materials & Supplies	2,486,150	2,767,399	2,043,172	2,719,170
Dues Travel & Training	16,089	30,950	17,609	36,102
Utilities	84,129	99,250	90,322	93,882
Vehicle Expense	581,320	791,079	740,194	853,000
Equip & Bldg Maintenance	328,650	326,690	293,515	246,185
Contractual Services	6,352,885	8,117,796	7,321,707	11,862,849
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	180,473	-	350,000
Other	(67,417)	1,095	(149,570)	2,800
Fixed Asset Additions	589,795	1,121,648	1,117,058	1,392,567
<b>Total Expenditures</b>	<b>14,022,020</b>	<b>17,227,143</b>	<b>15,073,268</b>	<b>21,369,996</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>847,443</b>	<b>(2,755,333)</b>	<b>585,517</b>	<b>(5,398,316)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	3,629	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	74,368	150,000	7,070	547,800
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>77,997</b>	<b>150,000</b>	<b>7,070</b>	<b>547,800</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>925,440</b>	<b>(2,605,333)</b>	<b>592,587</b>	<b>(4,850,516)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>8,361,739</b>	<b>9,086,003</b>	<b>9,086,003</b>	<b>9,406,588</b>
Less encumbrances, beginning of year	(1,622,614)	(1,421,438)	(1,421,438)	(1,149,436)
Add encumbrances, end of year	1,421,438	1,421,438	1,149,436	1,149,436
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 9,086,003</b>	<b>\$ 6,480,670</b>	<b>\$ 9,406,588</b>	<b>\$ 4,556,072</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	1,421,438	1,421,438	1,149,436	1,149,436
Designated:				
Capital Project and Other	1,039,400	1,039,400	2,989,000	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>2,460,838</b>	<b>2,460,838</b>	<b>4,138,436</b>	<b>1,149,436</b>
<b>FUND BALANCE, end of year</b>	<b>9,086,003</b>	<b>6,480,670</b>	<b>9,406,588</b>	<b>4,556,072</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(2,460,838)</b>	<b>(2,460,838)</b>	<b>(4,138,436)</b>	<b>(1,149,436)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 6,625,165</b>	<b>\$ 4,019,832</b>	<b>\$ 5,268,152</b>	<b>\$ 3,406,636</b>
<b>Percent of expenditures</b>	<b>47.25%</b>	<b>23.33%</b>	<b>34.95%</b>	<b>15.94%</b>

# Governmental Funds

## Fund Statement—Law Enforcement Services Fund 290 (Major Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	2,892,065	2,775,000	3,012,500	3,072,750
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	6,024	6,650	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,758	5,895	7,110	6,135
Hospital Lease	-	-	-	-
Other	215	-	-	-
<b>Total Revenues</b>	<b>2,898,038</b>	<b>2,786,919</b>	<b>3,026,260</b>	<b>3,078,885</b>
<b>EXPENDITURES:</b>				
Personal Services	2,140,778	2,231,119	2,126,347	2,264,176
Materials & Supplies	60,477	75,928	71,753	57,430
Dues Travel & Training	13,303	15,424	14,666	20,225
Utilities	64,266	69,612	69,588	70,312
Vehicle Expense	174	525	525	475
Equip & Bldg Maintenance	49,215	78,594	71,484	111,342
Contractual Services	160,517	334,039	265,888	320,662
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	23,615	-	25,000
Other	21,900	23,368	23,368	26,700
Fixed Asset Additions	317,824	341,563	330,955	415,616
<b>Total Expenditures</b>	<b>2,828,454</b>	<b>3,193,787</b>	<b>2,974,574</b>	<b>3,311,938</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>69,584</b>	<b>(406,868)</b>	<b>51,686</b>	<b>(233,053)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	35,721	25,042	43,725
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>35,721</b>	<b>25,042</b>	<b>43,725</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>69,584</b>	<b>(371,147)</b>	<b>76,728</b>	<b>(189,328)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,422,687</b>	<b>1,486,126</b>	<b>1,486,126</b>	<b>1,557,594</b>
Less encumbrances, beginning of year	(14,411)	(8,266)	(8,266)	(3,006)
Add encumbrances, end of year	8,266	8,266	3,006	3,006
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,486,126</b>	<b>\$ 1,114,979</b>	<b>\$ 1,557,594</b>	<b>\$ 1,368,266</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	8,266	14,411	3,006	3,006
Designated:				
Capital Project and Other	879,000	879,000	1,011,000	1,011,000
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>887,266</b>	<b>893,411</b>	<b>1,014,006</b>	<b>1,014,006</b>
<b>FUND BALANCE, end of year</b>	<b>1,486,126</b>	<b>1,114,979</b>	<b>1,557,594</b>	<b>1,368,266</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(887,266)</b>	<b>(893,411)</b>	<b>(1,014,006)</b>	<b>(1,014,006)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 598,860</b>	<b>\$ 221,568</b>	<b>\$ 543,588</b>	<b>\$ 354,260</b>
<b>Percent of expenditures</b>	<b>21.17%</b>	<b>6.94%</b>	<b>18.27%</b>	<b>10.70%</b>

# Governmental Funds

## Fund Statement—Law Enforcement Services Fund 290 (Major Fund)

-----Departments funded by Law Enforcement Sales Tax-----

	2900	2901	2902	2903	2904	2905	2906	2907	Fund
	Revenue	Sheriff Operations	Corrections Operations	Prosecuting Attorney	Alternative Sentencing	Judicial Info System	Contract Inmate Housing	Information System -Court	290 Total
<b>REVENUES:</b>									
Taxes	\$ 3,072,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,072,750
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	6,135	-	-	-	-	-	-	-	6,135
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	43,725	-	-	-	-	-	-	43,725
<b>Total Revenues</b>	<b>\$ 3,078,885</b>	<b>\$ 43,725</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,122,610</b>
<b>EXPENDITURES:</b>									
Personal Services	-	1,081,266	661,204	292,826	228,880	-	-	-	2,264,176
Materials & Supplies	-	45,825	5,670	1,000	4,935	-	-	-	57,430
Dues Travel & Training	-	14,471	-	2,394	3,360	-	-	-	20,225
Utilities	-	33,516	-	2,340	15,400	16,956	-	2,100	70,312
Vehicle Expense	-	-	-	-	475	-	-	-	475
Equip & Bldg Maintenance	-	109,100	18,734	-	950	-	-	1,292	130,076
Contractual Services	-	11,568	-	-	65,870	14,490	210,000	-	301,928
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	-	-	7,500	-	19,200	-	-	-	26,700
Fixed Asset Additions	-	387,076	-	-	740	27,800	-	-	415,616
<b>Total Expenditures</b>	<b>\$ 25,000</b>	<b>\$ 1,682,822</b>	<b>\$ 693,108</b>	<b>\$ 298,560</b>	<b>\$ 339,810</b>	<b>\$ 59,246</b>	<b>\$ 210,000</b>	<b>\$ 3,392</b>	<b>\$ 3,311,938</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>									<b>\$ (189,328)</b>

# Governmental Funds

## Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	252,763	248,500	254,400	253,200
Franchise Taxes	-	-	-	-
Licenses and Permits	58,738	46,058	71,482	86,282
Intergovernmental	818,519	1,451,107	721,388	968,088
Charges for Services	1,692,337	1,624,392	1,779,008	1,707,296
Fines and Forfeitures	3,382	-	-	-
Interest	25,919	30,405	30,005	23,238
Hospital Lease	500,000	500,000	500,000	500,000
Other	61,044	26,173	45,429	5,725
<b>Total Revenues</b>	<b>3,412,702</b>	<b>3,926,635</b>	<b>3,401,712</b>	<b>3,543,829</b>
<b>EXPENDITURES:</b>				
Personal Services	1,173,071	1,237,228	1,052,777	1,183,396
Materials & Supplies	177,233	197,334	112,634	168,512
Dues Travel & Training	76,193	161,587	104,700	145,113
Utilities	11,264	41,679	26,849	13,418
Vehicle Expense	7,520	16,540	9,348	16,540
Equip & Bldg Maintenance	112,351	110,710	58,618	57,342
Contractual Services	738,732	2,000,235	1,120,639	1,726,310
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	2,400	-	12,000
Other	31,675	458,056	65,645	440,176
Fixed Asset Additions	381,086	613,522	553,956	354,730
<b>Total Expenditures</b>	<b>2,709,125</b>	<b>4,839,291</b>	<b>3,105,166</b>	<b>4,117,537</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>703,577</b>	<b>(912,656)</b>	<b>296,546</b>	<b>(573,708)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	35	220,644	221,455	375,000
Transfer Out	(112,428)	(208,756)	(209,568)	(40,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	6,902	-	154	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(105,491)</b>	<b>11,888</b>	<b>12,041</b>	<b>335,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>598,086</b>	<b>(900,768)</b>	<b>308,587</b>	<b>(238,708)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>4,484,967</b>	<b>4,777,258</b>	<b>4,777,258</b>	<b>4,953,577</b>
Less encumbrances, beginning of year	(465,768)	(159,973)	(159,973)	(27,705)
Add encumbrances, end of year	159,973	159,973	27,705	27,705
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 4,777,258</b>	<b>\$ 3,876,490</b>	<b>\$ 4,953,577</b>	<b>\$ 4,714,869</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	163,397	163,397	147,593
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	171,610	159,973	27,855	27,855
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>171,610</b>	<b>323,370</b>	<b>191,252</b>	<b>175,448</b>
<b>FUND BALANCE, end of year</b>	<b>4,777,258</b>	<b>3,876,490</b>	<b>4,953,577</b>	<b>4,714,869</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(171,610)</b>	<b>(323,370)</b>	<b>(191,252)</b>	<b>(175,448)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 4,605,648</b>	<b>\$ 3,553,120</b>	<b>\$ 4,762,325</b>	<b>\$ 4,539,421</b>

# Governmental Funds

## Fund Statement—Special Building Project—Citizen Contribution Fund 200 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	17	22	15	15
Hospital Lease	-	-	-	-
Other	965	-	-	-
<b>Total Revenues</b>	<b>982</b>	<b>22</b>	<b>15</b>	<b>15</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	220	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>220</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>762</b>	<b>22</b>	<b>15</b>	<b>15</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>762</b>	<b>22</b>	<b>15</b>	<b>15</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>2,103</b>	<b>2,865</b>	<b>2,865</b>	<b>2,880</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 2,865</b>	<b>\$ 2,887</b>	<b>\$ 2,880</b>	<b>\$ 2,895</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>2,865</b>	<b>2,887</b>	<b>2,880</b>	<b>2,895</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 2,865</b>	<b>\$ 2,887</b>	<b>\$ 2,880</b>	<b>\$ 2,895</b>

# Governmental Funds

## Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	243,656	243,650	221,251	221,251
Charges for Services	856,455	845,700	984,300	869,300
Fines and Forfeitures	-	-	-	-
Interest	7,670	7,995	8,905	7,555
Hospital Lease	-	-	-	-
Other	8,394	7,000	29,421	3,700
<b>Total Revenues</b>	<b>1,116,175</b>	<b>1,104,345</b>	<b>1,243,877</b>	<b>1,101,806</b>
<b>EXPENDITURES:</b>				
Personal Services	750,188	916,404	760,665	929,406
Materials & Supplies	45,382	89,400	50,005	92,900
Dues Travel & Training	6,467	20,775	8,315	20,775
Utilities	5,417	8,072	6,020	7,400
Vehicle Expense	5,149	12,990	6,332	12,990
Equip & Bldg Maintenance	9,143	12,871	10,251	12,134
Contractual Services	206,547	419,455	270,978	287,885
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	2,400	-	12,000
Other	(23,972)	3,200	2,101	3,200
Fixed Asset Additions	38,315	20,059	16,589	9,500
<b>Total Expenditures</b>	<b>1,042,636</b>	<b>1,505,626</b>	<b>1,131,256</b>	<b>1,388,190</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>73,539</b>	<b>(401,281)</b>	<b>112,621</b>	<b>(286,384)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	(8,155)	(8,155)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	202	-	38	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>202</b>	<b>(8,155)</b>	<b>(8,117)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>73,741</b>	<b>(409,436)</b>	<b>104,504</b>	<b>(286,384)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	1,902,427	1,617,763	1,617,763	1,657,922
Less encumbrances, beginning of year	(450,530)	(92,125)	(92,125)	(27,780)
Add encumbrances, end of year	92,125	92,125	27,780	27,780
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,617,763</b>	<b>\$ 1,208,327</b>	<b>\$ 1,657,922</b>	<b>\$ 1,371,538</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	92,125	92,125	27,780	27,780
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>92,125</b>	<b>92,125</b>	<b>27,780</b>	<b>27,780</b>
<b>FUND BALANCE, end of year</b>	<b>1,617,763</b>	<b>1,208,327</b>	<b>1,657,922</b>	<b>1,371,538</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(92,125)</b>	<b>(92,125)</b>	<b>(27,780)</b>	<b>(27,780)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 1,525,638</b>	<b>\$ 1,116,202</b>	<b>\$ 1,630,142</b>	<b>\$ 1,343,758</b>



# Governmental Funds

## Fund Statement-E-911 Emergency Telephone Fund 202 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	252,763	248,500	254,400	253,200
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	3,970	5,052	4,700	1,380
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>256,733</u>	<u>253,552</u>	<u>259,100</u>	<u>254,580</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	47,981	47,982	-	15,804
Contractual Services	135,807	135,714	135,414	152,521
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	434,350	434,350	-
<b>Total Expenditures</b>	<u>183,788</u>	<u>618,046</u>	<u>569,764</u>	<u>168,325</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>72,945</b>	<b>(364,494)</b>	<b>(310,664)</b>	<b>86,255</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	12	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>12</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>72,957</b>	<b>(364,494)</b>	<b>(310,664)</b>	<b>86,255</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	702,524	775,481	775,481	464,817
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 775,481</u>	<u>\$ 410,987</u>	<u>\$ 464,817</u>	<u>\$ 551,072</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	163,397	163,397	147,593
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>163,397</u>	<u>163,397</u>	<u>147,593</u>
<b>FUND BALANCE, end of year</b>	<b>775,481</b>	<b>410,987</b>	<b>464,817</b>	<b>551,072</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>(163,397)</u>	<u>(163,397)</u>	<u>(147,593)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 775,481</u>	<u>\$ 247,590</u>	<u>\$ 301,420</u>	<u>\$ 403,479</u>

# Governmental Funds

## Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	31,686	31,500	31,790	31,500
Fines and Forfeitures	-	-	-	-
Interest	67	60	79	65
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>31,753</b>	<b>31,560</b>	<b>31,869</b>	<b>31,565</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	32,614	33,000	31,251	9,300
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>32,614</b>	<b>33,000</b>	<b>31,251</b>	<b>9,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(861)</b>	<b>(1,440)</b>	<b>618</b>	<b>22,265</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(861)</b>	<b>(1,440)</b>	<b>618</b>	<b>22,265</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>19,190</b>	<b>18,329</b>	<b>18,329</b>	<b>18,947</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 18,329</b>	<b>\$ 16,889</b>	<b>\$ 18,947</b>	<b>\$ 41,212</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>18,329</b>	<b>16,889</b>	<b>18,947</b>	<b>41,212</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 18,329</b>	<b>\$ 16,889</b>	<b>\$ 18,947</b>	<b>\$ 41,212</b>

# Governmental Funds

## Fund Statement–Hospital Profit Share Fund 209 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	485	657	480	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>485</b>	<b>657</b>	<b>480</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	30,000	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>485</b>	<b>(29,343)</b>	<b>480</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	(85,192)	(86,004)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(85,192)</b>	<b>(86,004)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>485</b>	<b>(114,535)</b>	<b>(85,524)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>85,039</b>	<b>85,524</b>	<b>85,524</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 85,524</b>	<b>\$ (29,011)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>85,524</b>	<b>(29,011)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 85,524</b>	<b>\$ (29,011)</b>	<b>\$ -</b>	<b>\$ -</b>

# Governmental Funds

## Fund Statement—Local Emergency Planning Committee Fund 210 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,640	-	7,700	7,700
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	198	256	200	200
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>7,838</u>	<u>256</u>	<u>7,900</u>	<u>7,900</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	100
Dues Travel & Training	3,137	13,428	8,435	22,327
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	800	120	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	167	168	140	200
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>4,104</u>	<u>13,716</u>	<u>8,575</u>	<u>22,627</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>3,734</b>	<b>(13,460)</b>	<b>(675)</b>	<b>(14,727)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>3,734</b>	<b>(13,460)</b>	<b>(675)</b>	<b>(14,727)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	34,500	38,234	38,234	37,559
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 38,234</u>	<u>\$ 24,774</u>	<u>\$ 37,559</u>	<u>\$ 22,832</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>38,234</b>	<b>24,774</b>	<b>37,559</b>	<b>22,832</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 38,234</u>	<u>\$ 24,774</u>	<u>\$ 37,559</u>	<u>\$ 22,832</u>

# Governmental Funds

## Fund Statement—Tax Maintenance Fund 211 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	203,112	187,397	180,120	181,921
Fines and Forfeitures	-	-	-	-
Interest	1,536	3,745	2,148	2,148
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>204,648</b>	<b>191,142</b>	<b>182,268</b>	<b>184,069</b>
<b>EXPENDITURES:</b>				
Personal Services	24,858	1,956	-	1,956
Materials & Supplies	-	2,442	2,442	900
Dues Travel & Training	5,671	11,000	11,000	11,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	98,678	143,200	130,085	131,900
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	26,635	-	38,121
Fixed Asset Additions	1,272	5,908	5,907	-
<b>Total Expenditures</b>	<b>130,479</b>	<b>191,141</b>	<b>149,434</b>	<b>183,877</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>74,169</b>	<b>1</b>	<b>32,834</b>	<b>192</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(72,393)	(66,693)	(66,693)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(72,393)</b>	<b>(66,693)</b>	<b>(66,693)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>1,776</b>	<b>(66,692)</b>	<b>(33,859)</b>	<b>192</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>303,733</b>	<b>329,797</b>	<b>329,797</b>	<b>271,650</b>
Less encumbrances, beginning of year	-	(24,288)	(24,288)	-
Add encumbrances, end of year	24,288	24,288	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 329,797</b>	<b>\$ 263,105</b>	<b>\$ 271,650</b>	<b>\$ 271,842</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	24,288	24,288	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>24,288</b>	<b>24,288</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>329,797</b>	<b>263,105</b>	<b>271,650</b>	<b>271,842</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(24,288)</b>	<b>(24,288)</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 305,509</b>	<b>\$ 238,817</b>	<b>\$ 271,650</b>	<b>\$ 271,842</b>

# Governmental Funds

## Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	279	230	100	133
Hospital Lease	-	-	-	-
Other	49,416	13,208	7,563	-
<b>Total Revenues</b>	<u>49,695</u>	<u>13,438</u>	<u>7,663</u>	<u>133</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	25,415	14,627	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	3,816	3,826	-
Contractual Services	10,064	145,064	144,268	286,008
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	89,944	-	87,000
Fixed Asset Additions	22,228	-	-	100,000
<b>Total Expenditures</b>	<u>32,292</u>	<u>264,239</u>	<u>162,721</u>	<u>473,008</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>17,403</b>	<b>(250,801)</b>	<b>(155,058)</b>	<b>(472,875)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	220,192	221,004	375,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>220,192</u>	<u>221,004</u>	<u>375,000</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>17,403</b>	<b>(30,609)</b>	<b>65,946</b>	<b>(97,875)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	16,280	33,683	33,683	99,629
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 33,683</u>	<u>\$ 3,074</u>	<u>\$ 99,629</u>	<u>\$ 1,754</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>33,683</b>	<b>3,074</b>	<b>99,629</b>	<b>1,754</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 33,683</u>	<u>\$ 3,074</u>	<u>\$ 99,629</u>	<u>\$ 1,754</u>

# Governmental Funds

## Fund Statement–Community Health/Medical Fund 213 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	2,295	4,440	4,625	4,625
Hospital Lease	500,000	500,000	500,000	500,000
Other	-	-	-	-
<b>Total Revenues</b>	<u>502,295</u>	<u>504,440</u>	<u>504,625</u>	<u>504,625</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>502,295</b>	<b>504,440</b>	<b>504,625</b>	<b>504,625</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>502,295</b>	<b>504,440</b>	<b>504,625</b>	<b>504,625</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	502,295	502,295	1,006,920
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u><b>\$ 502,295</b></u>	<u><b>\$ 1,006,735</b></u>	<u><b>\$ 1,006,920</b></u>	<u><b>\$ 1,511,545</b></u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>502,295</b>	<b>1,006,735</b>	<b>1,006,920</b>	<b>1,511,545</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u><b>\$ 502,295</b></u>	<u><b>\$ 1,006,735</b></u>	<u><b>\$ 1,006,920</b></u>	<u><b>\$ 1,511,545</b></u>

# Governmental Funds

## Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	722,966	71,783	66,801
Charges for Services	-	-	260	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>722,966</u>	<u>72,043</u>	<u>66,801</u>
<b>EXPENDITURES:</b>				
Personal Services	-	31,313	10,579	66,801
Materials & Supplies	-	43,125	10,600	-
Dues Travel & Training	-	7,500	2,700	-
Utilities	-	720	300	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	2,000	500	-
Contractual Services	-	559,012	21,300	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	25,375	3,700	-
Fixed Asset Additions	-	22,500	22,104	-
<b>Total Expenditures</b>	<u>-</u>	<u>691,545</u>	<u>71,783</u>	<u>66,801</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>31,421</u>	<u>260</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<u>-</u>	<u>31,421</u>	<u>260</u>	<u>-</u>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	260
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ 31,421</u>	<u>\$ 260</u>	<u>\$ 260</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<u>-</u>	<u>31,421</u>	<u>260</u>	<u>260</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ 31,421</u>	<u>\$ 260</u>	<u>\$ 260</u>



# Governmental Funds

## Fund Statement-Election Services Fund 230 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	56,753	-	26,017	19,000
Charges for Services	33,691	7,000	9,500	36,000
Fines and Forfeitures	-	-	-	-
Interest	1,023	1,115	425	350
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>91,467</b>	<b>8,115</b>	<b>35,942</b>	<b>55,350</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	100,689	4,000	46	31,000
Dues Travel & Training	5,145	9,300	1,087	9,300
Utilities	1,380	1,500	1,475	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	10,000	-	8,900
Fixed Asset Additions	157,675	-	-	109,250
<b>Total Expenditures</b>	<b>264,889</b>	<b>24,800</b>	<b>2,608</b>	<b>159,950</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(173,422)</b>	<b>(16,685)</b>	<b>33,334</b>	<b>(104,600)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(173,422)</b>	<b>(16,685)</b>	<b>33,334</b>	<b>(104,600)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>244,746</b>	<b>71,324</b>	<b>71,324</b>	<b>104,658</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 71,324</b>	<b>\$ 54,639</b>	<b>\$ 104,658</b>	<b>\$ 58</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>71,324</b>	<b>54,639</b>	<b>104,658</b>	<b>58</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 71,324</b>	<b>\$ 54,639</b>	<b>\$ 104,658</b>	<b>\$ 58</b>

# Governmental Funds

## Fund Statement–Federal HAVA Election Fund 231 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	73,721	43,887	43,887	28,604
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>73,721</b>	<b>43,887</b>	<b>43,887</b>	<b>28,604</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	1,593	618	618	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	54,455	43,269	43,269	28,604
Contractual Services	16,029	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	1,644	-	-	-
<b>Total Expenditures</b>	<b>73,721</b>	<b>43,887</b>	<b>43,887</b>	<b>28,604</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	-	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-	-
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Governmental Funds

## Fund Statement—Election Equipment Replacement Fund 232 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	25,650	-	5,950	45,000
Fines and Forfeitures	-	-	-	-
Interest	458	605	555	550
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>26,108</u>	<u>605</u>	<u>6,505</u>	<u>45,550</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>26,108</b>	<b>605</b>	<b>6,505</b>	<b>45,550</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>26,108</b>	<b>605</b>	<b>6,505</b>	<b>45,550</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	74,928	101,036	101,036	107,541
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 101,036</u>	<u>\$ 101,641</u>	<u>\$ 107,541</u>	<u>\$ 153,091</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>101,036</b>	<b>101,641</b>	<b>107,541</b>	<b>153,091</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 101,036</u>	<u>\$ 101,641</u>	<u>\$ 107,541</u>	<u>\$ 153,091</u>

# Governmental Funds

## Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	3,382	-	-	-
Interest	571	722	479	478
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>3,953</b>	<b>722</b>	<b>479</b>	<b>478</b>
<b>EXPENDITURES:</b>				
Personal Services	6,291	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	1,302	7,100	464	7,100
Utilities	398	408	467	458
Vehicle Expense	1,965	2,100	1,566	2,100
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	77	84	13	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	(447)	-
Fixed Asset Additions	12,199	4,500	4,500	9,000
<b>Total Expenditures</b>	<b>22,232</b>	<b>14,192</b>	<b>6,563</b>	<b>18,658</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(18,279)</b>	<b>(13,470)</b>	<b>(6,084)</b>	<b>(18,180)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(18,279)</b>	<b>(13,470)</b>	<b>(6,084)</b>	<b>(18,180)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>97,933</b>	<b>86,045</b>	<b>86,045</b>	<b>73,570</b>
Less encumbrances, beginning of year	-	(6,391)	(6,391)	-
Add encumbrances, end of year	6,391	6,391	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 86,045</b>	<b>\$ 72,575</b>	<b>\$ 73,570</b>	<b>\$ 55,390</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	6,391	6,391	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>6,391</b>	<b>6,391</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>86,045</b>	<b>72,575</b>	<b>73,570</b>	<b>55,390</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(6,391)</b>	<b>(6,391)</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 79,654</b>	<b>\$ 66,184</b>	<b>\$ 73,570</b>	<b>\$ 55,390</b>

# Governmental Funds

## Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 Projected</b>	<b>2012 Budget</b>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,978	10,000	7,964	10,000
Charges for Services	17,604	16,020	17,615	17,615
Fines and Forfeitures	-	-	-	-
Interest	27	39	70	70
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>26,609</b>	<b>26,059</b>	<b>25,649</b>	<b>27,685</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	26,722	29,500	19,200	29,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>26,722</b>	<b>29,500</b>	<b>19,200</b>	<b>29,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(113)</b>	<b>(3,441)</b>	<b>6,449</b>	<b>(1,815)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(113)</b>	<b>(3,441)</b>	<b>6,449</b>	<b>(1,815)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>12,900</b>	<b>12,787</b>	<b>12,787</b>	<b>19,236</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 12,787</b>	<b>\$ 9,346</b>	<b>\$ 19,236</b>	<b>\$ 17,421</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>12,787</b>	<b>9,346</b>	<b>19,236</b>	<b>17,421</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 12,787</b>	<b>\$ 9,346</b>	<b>\$ 19,236</b>	<b>\$ 17,421</b>

# Governmental Funds

## Fund Statement–Public Safety Citizen Contribution Fund 252 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	53	68	65	45
Hospital Lease	-	-	-	-
Other	-	4,900	6,400	-
<b>Total Revenues</b>	<u>53</u>	<u>4,968</u>	<u>6,465</u>	<u>45</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	1,581	5,750	2,748	5,700
Dues Travel & Training	51	5,901	4,893	500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	130	180	-	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>1,762</u>	<u>11,831</u>	<u>7,641</u>	<u>6,300</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,709)</b>	<b>(6,863)</b>	<b>(1,176)</b>	<b>(6,255)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(35)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>(35)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(1,744)</b>	<b>(6,863)</b>	<b>(1,176)</b>	<b>(6,255)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	9,615	7,871	7,871	6,695
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 7,871</u>	<u>\$ 1,008</u>	<u>\$ 6,695</u>	<u>\$ 440</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>7,871</b>	<b>1,008</b>	<b>6,695</b>	<b>440</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ 7,871</u>	<u>\$ 1,008</u>	<u>\$ 6,695</u>	<u>\$ 440</u>

# Governmental Funds

## Fund Statement—Local Law Enforcement Grant Fund 253 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	56,929	92,717	92,717	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	105	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>57,034</u>	<u>92,717</u>	<u>92,717</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	2,879	17,115	17,115	-
Dues Travel & Training	-	1,996	1,996	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	44,132	36,909	36,909	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	22,509	19,419	19,419	-
<b>Total Expenditures</b>	<u>69,520</u>	<u>75,439</u>	<u>75,439</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(12,486)</b>	<b>17,278</b>	<b>17,278</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(12,486)</b>	<b>17,278</b>	<b>17,278</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>628</b>	<b>733</b>	<b>733</b>	<b>2</b>
Less encumbrances, beginning of year	(5,418)	(18,009)	(18,009)	-
Add encumbrances, end of year	18,009	18,009	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u><b>\$ 733</b></u>	<u><b>\$ 18,011</b></u>	<u><b>\$ 2</b></u>	<u><b>\$ 2</b></u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	18,009	18,009	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u><b>18,009</b></u>	<u><b>18,009</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>FUND BALANCE, end of year</b>	<b>733</b>	<b>18,011</b>	<b>2</b>	<b>2</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u><b>(18,009)</b></u>	<u><b>(18,009)</b></u>	<u><b>-</b></u>	<u><b>-</b></u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u><b>\$ (17,276)</b></u>	<u><b>\$ 2</b></u>	<u><b>\$ 2</b></u>	<u><b>\$ 2</b></u>

# Governmental Funds

## Fund Statement–Sheriff Civil Charges Fund 254 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	240	255	307	237
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>50,240</b>	<b>50,255</b>	<b>50,307</b>	<b>50,237</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	3,497	4,844	3,240	3,700
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	270	270	270	298
Contractual Services	2,790	11,310	10,248	1,560
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>6,557</b>	<b>16,424</b>	<b>13,758</b>	<b>5,558</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>43,683</b>	<b>33,831</b>	<b>36,549</b>	<b>44,679</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(40,000)	(40,000)	(40,000)	(40,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	6,683	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(33,317)</b>	<b>(40,000)</b>	<b>(40,000)</b>	<b>(40,000)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>10,366</b>	<b>(6,169)</b>	<b>(3,451)</b>	<b>4,679</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>9,532</b>	<b>19,898</b>	<b>19,898</b>	<b>16,447</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 19,898</b>	<b>\$ 13,729</b>	<b>\$ 16,447</b>	<b>\$ 21,126</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>19,898</b>	<b>13,729</b>	<b>16,447</b>	<b>21,126</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 19,898</b>	<b>\$ 13,729</b>	<b>\$ 16,447</b>	<b>\$ 21,126</b>



# Governmental Funds

## Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	58,738	46,058	71,482	86,282
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	515	661	590	590
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>59,253</b>	<b>46,719</b>	<b>72,072</b>	<b>86,872</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	1,260	5,809	4,109	-
Dues Travel & Training	-	6,947	6,688	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	16,769	13,559	14,218	21,952
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(41)	-	-	-
Fixed Asset Additions	32,111	32,035	29,109	-
<b>Total Expenditures</b>	<b>50,099</b>	<b>58,350</b>	<b>54,124</b>	<b>21,952</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>9,154</b>	<b>(11,631)</b>	<b>17,948</b>	<b>64,920</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>9,154</b>	<b>(11,631)</b>	<b>17,948</b>	<b>64,920</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>75,706</b>	<b>89,958</b>	<b>89,958</b>	<b>96,194</b>
Less encumbrances, beginning of year	(6,539)	(11,637)	(11,637)	75
Add encumbrances, end of year	11,637	11,637	(75)	(75)
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 89,958</b>	<b>\$ 78,327</b>	<b>\$ 96,194</b>	<b>\$ 161,114</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	11,637	11,637	75	75
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>11,637</b>	<b>11,637</b>	<b>75</b>	<b>75</b>
<b>FUND BALANCE, end of year</b>	<b>89,958</b>	<b>78,327</b>	<b>96,194</b>	<b>161,114</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(11,637)</b>	<b>(11,637)</b>	<b>(75)</b>	<b>(75)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 78,321</b>	<b>\$ 66,690</b>	<b>\$ 96,119</b>	<b>\$ 161,039</b>

# Governmental Funds

## Fund Statement–Inmate Security Fund 256 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,568	21,000	20,000	21,000
Fines and Forfeitures	-	-	-	-
Interest	352	115	446	255
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>17,920</b>	<b>21,115</b>	<b>20,446</b>	<b>21,255</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	50,000	-	75,000
<b>Total Expenditures</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>75,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>17,920</b>	<b>(28,885)</b>	<b>20,446</b>	<b>(53,745)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>17,920</b>	<b>(28,885)</b>	<b>20,446</b>	<b>(53,745)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>56,035</b>	<b>73,955</b>	<b>73,955</b>	<b>94,401</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 73,955</b>	<b>\$ 45,070</b>	<b>\$ 94,401</b>	<b>\$ 40,656</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>73,955</b>	<b>45,070</b>	<b>94,401</b>	<b>40,656</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 73,955</b>	<b>\$ 45,070</b>	<b>\$ 94,401</b>	<b>\$ 40,656</b>

# Governmental Funds

## Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,438	4,500	4,500	4,700
Fines and Forfeitures	-	-	-	-
Interest	12	19	31	30
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>4,450</b>	<b>4,519</b>	<b>4,531</b>	<b>4,730</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	5,377	5,614	3,596	4,668
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>5,377</b>	<b>5,614</b>	<b>3,596</b>	<b>4,668</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(927)</b>	<b>(1,095)</b>	<b>935</b>	<b>62</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(927)</b>	<b>(1,095)</b>	<b>935</b>	<b>62</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>4,388</b>	<b>3,461</b>	<b>3,461</b>	<b>4,396</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 3,461</b>	<b>\$ 2,366</b>	<b>\$ 4,396</b>	<b>\$ 4,458</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>3,461</b>	<b>2,366</b>	<b>4,396</b>	<b>4,458</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 3,461</b>	<b>\$ 2,366</b>	<b>\$ 4,396</b>	<b>\$ 4,458</b>

# Governmental Funds

## Fund Statement-PA Tax Collection Fund 261 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	45,913	40,000	70,000	70,000
Fines and Forfeitures	-	-	-	-
Interest	131	155	215	215
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>46,044</b>	<b>40,155</b>	<b>70,215</b>	<b>70,215</b>
<b>EXPENDITURES:</b>				
Personal Services	42,241	71,160	70,658	80,687
Materials & Supplies	1,708	2,935	2,632	2,957
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	100	10	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>43,949</b>	<b>74,195</b>	<b>73,300</b>	<b>83,744</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,095</b>	<b>(34,040)</b>	<b>(3,085)</b>	<b>(13,529)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>2,095</b>	<b>(34,040)</b>	<b>(3,085)</b>	<b>(13,529)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>28,109</b>	<b>30,204</b>	<b>30,204</b>	<b>27,119</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 30,204</b>	<b>\$ (3,836)</b>	<b>\$ 27,119</b>	<b>\$ 13,590</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>30,204</b>	<b>(3,836)</b>	<b>27,119</b>	<b>13,590</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 30,204</b>	<b>\$ (3,836)</b>	<b>\$ 27,119</b>	<b>\$ 13,590</b>

# Governmental Funds

## Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,851	20,000	19,965	20,000
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>19,851</b>	<b>20,000</b>	<b>19,965</b>	<b>20,000</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	19,965	19,500	20,000	19,500
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>19,965</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(114)</b>	<b>-</b>	<b>(35)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(114)</b>	<b>-</b>	<b>(35)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>149</b>	<b>35</b>	<b>35</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 35</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>35</b>	<b>35</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 35</b>	<b>\$ 35</b>	<b>\$ -</b>	<b>\$ -</b>

# Governmental Funds

## Fund Statement-PA Bad Check Fund 263 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	65,715	75,000	55,000	56,000
Fines and Forfeitures	-	-	-	-
Interest	185	225	173	-
Hospital Lease	-	-	-	-
Other	54	65	39	25
<b>Total Revenues</b>	<b>65,954</b>	<b>75,290</b>	<b>55,212</b>	<b>56,025</b>
<b>EXPENDITURES:</b>				
Personal Services	106,419	54,768	51,959	42,339
Materials & Supplies	4,011	3,700	1,745	1,900
Dues Travel & Training	430	430	430	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	502	502	502	502
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	50	-	5
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>111,362</b>	<b>59,450</b>	<b>54,636</b>	<b>44,746</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(45,408)</b>	<b>15,840</b>	<b>576</b>	<b>11,279</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(45,408)</b>	<b>15,840</b>	<b>576</b>	<b>11,279</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>41,260</b>	<b>(4,148)</b>	<b>(4,148)</b>	<b>(3,572)</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ (4,148)</b>	<b>\$ 11,692</b>	<b>\$ (3,572)</b>	<b>\$ 7,707</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>(4,148)</b>	<b>11,692</b>	<b>(3,572)</b>	<b>7,707</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ (4,148)</b>	<b>\$ 11,692</b>	<b>\$ (3,572)</b>	<b>\$ 7,707</b>

# Governmental Funds

## Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	80	184	102	102
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>80</b>	<b>184</b>	<b>102</b>	<b>102</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,450	-	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	2,130	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	8,920	8,917	-
<b>Total Expenditures</b>	<b>-</b>	<b>13,500</b>	<b>8,917</b>	<b>3,075</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>80</b>	<b>(13,316)</b>	<b>(8,815)</b>	<b>(2,973)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	116	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>116</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>80</b>	<b>(13,316)</b>	<b>(8,699)</b>	<b>(2,973)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>13,913</b>	<b>13,993</b>	<b>13,993</b>	<b>5,294</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 13,993</b>	<b>\$ 677</b>	<b>\$ 5,294</b>	<b>\$ 2,321</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>13,993</b>	<b>677</b>	<b>5,294</b>	<b>2,321</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 13,993</b>	<b>\$ 677</b>	<b>\$ 5,294</b>	<b>\$ 2,321</b>

# Governmental Funds

## Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	103,931	79,625	88,209	74,960
Fines and Forfeitures	-	-	-	-
Interest	2,857	2,680	3,305	2,785
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>106,788</b>	<b>82,305</b>	<b>91,514</b>	<b>77,745</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	12,481	14,400	12,357	15,000
Dues Travel & Training	7,373	10,600	6,850	6,600
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	21,650	132,000	120,900	127,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	241,284	-	250,000
Fixed Asset Additions	17,548	6,800	4,800	17,000
<b>Total Expenditures</b>	<b>59,052</b>	<b>405,084</b>	<b>144,907</b>	<b>415,600</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>47,736</b>	<b>(322,779)</b>	<b>(53,393)</b>	<b>(337,855)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	(8,716)	(8,716)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	5	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>5</b>	<b>(8,716)</b>	<b>(8,716)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>47,741</b>	<b>(331,495)</b>	<b>(62,109)</b>	<b>(337,855)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>488,508</b>	<b>536,249</b>	<b>536,249</b>	<b>474,140</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 536,249</b>	<b>\$ 204,754</b>	<b>\$ 474,140</b>	<b>\$ 136,285</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>536,249</b>	<b>204,754</b>	<b>474,140</b>	<b>136,285</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 536,249</b>	<b>\$ 204,754</b>	<b>\$ 474,140</b>	<b>\$ 136,285</b>



# Governmental Funds

## Fund Statement—Family Services & Justice Fund 282 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	30,852	32,800	30,000	31,000
Charges for Services	106,893	96,650	94,270	97,700
Fines and Forfeitures	-	-	-	-
Interest	268	270	330	325
Hospital Lease	-	-	-	-
Other	1,240	1,000	1,000	1,000
<b>Total Revenues</b>	<b>139,253</b>	<b>130,720</b>	<b>125,600</b>	<b>130,025</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	791	650	650	650
Dues Travel & Training	423	300	300	300
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	138,814	146,550	140,250	147,450
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>140,028</b>	<b>147,500</b>	<b>141,200</b>	<b>148,400</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(775)</b>	<b>(16,780)</b>	<b>(15,600)</b>	<b>(18,375)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(775)</b>	<b>(16,780)</b>	<b>(15,600)</b>	<b>(18,375)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>37,618</b>	<b>36,843</b>	<b>36,843</b>	<b>21,243</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 36,843</b>	<b>\$ 20,063</b>	<b>\$ 21,243</b>	<b>\$ 2,868</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>36,843</b>	<b>20,063</b>	<b>21,243</b>	<b>2,868</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 36,843</b>	<b>\$ 20,063</b>	<b>\$ 21,243</b>	<b>\$ 2,868</b>

# Governmental Funds

## Fund Statement—Circuit Drug Court Fund 283 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	93,126	130,000	130,000	112,500
Fines and Forfeitures	-	-	-	-
Interest	923	550	1,100	525
Hospital Lease	-	-	-	-
Other	975	-	1,006	1,000
<b>Total Revenues</b>	<b>95,024</b>	<b>130,550</b>	<b>132,106</b>	<b>114,025</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	4,463	4,690	4,867	16,430
Dues Travel & Training	5,852	9,580	9,580	12,940
Utilities	-	-	-	-
Vehicle Expense	376	1,450	1,450	1,450
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	26,354	95,650	54,650	85,650
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	2,942	8,900	8,900	22,950
Fixed Asset Additions	977	770	-	880
<b>Total Expenditures</b>	<b>40,964</b>	<b>121,040</b>	<b>79,447</b>	<b>140,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>54,060</b>	<b>9,510</b>	<b>52,659</b>	<b>(26,275)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>54,060</b>	<b>9,510</b>	<b>52,659</b>	<b>(26,275)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	147,682	203,912	203,912	254,101
Less encumbrances, beginning of year	(300)	(2,470)	(2,470)	-
Add encumbrances, end of year	2,470	2,470	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 203,912</b>	<b>\$ 213,422</b>	<b>\$ 254,101</b>	<b>\$ 227,826</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	2,470	2,470	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>2,470</b>	<b>2,470</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>203,912</b>	<b>213,422</b>	<b>254,101</b>	<b>227,826</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(2,470)</b>	<b>(2,470)</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 201,442</b>	<b>\$ 210,952</b>	<b>\$ 254,101</b>	<b>\$ 227,826</b>

# Governmental Funds

## Fund Statement—Administration of Justice Fund 285 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	16,704	20,000	17,529	19,100
Fines and Forfeitures	-	-	-	-
Interest	455	285	560	560
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>17,159</b>	<b>20,285</b>	<b>18,089</b>	<b>19,660</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	162	600	600	600
Dues Travel & Training	484	7,000	7,000	7,000
Utilities	-	-	-	-
Vehicle Expense	30	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	5,000	5,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	1,000
Fixed Asset Additions	1,664	3,500	3,500	3,500
<b>Total Expenditures</b>	<b>2,340</b>	<b>16,100</b>	<b>16,100</b>	<b>17,100</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>14,819</b>	<b>4,185</b>	<b>1,989</b>	<b>2,560</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	452	451	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>452</b>	<b>451</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>14,819</b>	<b>4,637</b>	<b>2,440</b>	<b>2,560</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>75,107</b>	<b>89,022</b>	<b>89,022</b>	<b>91,462</b>
Less encumbrances, beginning of year	(904)	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 89,022</b>	<b>\$ 93,659</b>	<b>\$ 91,462</b>	<b>\$ 94,022</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>89,022</b>	<b>93,659</b>	<b>91,462</b>	<b>94,022</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 89,022</b>	<b>\$ 93,659</b>	<b>\$ 91,462</b>	<b>\$ 94,022</b>

# Governmental Funds

## Fund Statement–Recovery Act Grants Fund 297 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	310,353	305,087	215,016	75,592
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>310,353</b>	<b>305,087</b>	<b>215,016</b>	<b>75,592</b>
<b>EXPENDITURES:</b>				
Personal Services	234,737	161,627	158,916	62,207
Materials & Supplies	233	2,100	2,100	375
Dues Travel & Training	7,759	12,166	12,166	11,028
Utilities	572	720	720	360
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	19,871	123,698	36,396	144
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	47,216	4,761	4,761	-
<b>Total Expenditures</b>	<b>310,388</b>	<b>305,072</b>	<b>215,059</b>	<b>74,114</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(35)</b>	<b>15</b>	<b>(43)</b>	<b>1,478</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	35	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>35</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>-</b>	<b>15</b>	<b>(43)</b>	<b>1,478</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>109</b>	<b>109</b>	<b>109</b>	<b>66</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 109</b>	<b>\$ 124</b>	<b>\$ 66</b>	<b>\$ 1,544</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>109</b>	<b>124</b>	<b>66</b>	<b>1,544</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 109</b>	<b>\$ 124</b>	<b>\$ 66</b>	<b>\$ 1,544</b>

# Governmental Funds

## Fund Statement-Recovery Act Stimulus-JAG Fund 298 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	29,637	-	5,053	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,147	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>30,784</b>	<b>-</b>	<b>5,053</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	8,337	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	25,728	-	-	-
<b>Total Expenditures</b>	<b>34,065</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,281)</b>	<b>-</b>	<b>5,053</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(3,281)</b>	<b>-</b>	<b>5,053</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>305</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	(2,077)	(5,053)	(5,053)	-
Add encumbrances, end of year	5,053	5,053	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	5,053	5,053	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>5,053</b>	<b>5,053</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(5,053)</b>	<b>(5,053)</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ (5,053)</b>	<b>\$ (5,053)</b>	<b>\$ -</b>	<b>\$ -</b>

# Governmental Funds

## Fund Statement—All Debt Service Funds Combined (Nonmajor Funds)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	178,186	105,652	185,227	170,814
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,937	14,510	14,510	13,415
Charges for Services	-	5,795	-	-
Fines and Forfeitures	-	-	-	-
Interest	11,670	10,816	11,082	1,205
Hospital Lease	-	-	-	-
Other	30,920	-	-	-
<b>Total Revenues</b>	<b>228,713</b>	<b>136,773</b>	<b>210,819</b>	<b>185,434</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	1,022,041	425,496	424,557	2,165,928
Emergency	-	-	-	-
Other	-	10,862	5,067	6,717
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,022,041</b>	<b>436,358</b>	<b>429,624</b>	<b>2,172,645</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(793,328)</b>	<b>(299,585)</b>	<b>(218,805)</b>	<b>(1,987,211)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	817,596	102,763	117,709	100,000
Transfer Out	-	(33,520)	(33,520)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>817,596</b>	<b>69,243</b>	<b>84,189</b>	<b>100,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>24,268</b>	<b>(230,342)</b>	<b>(134,616)</b>	<b>(1,887,211)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>2,912,738</b>	<b>2,939,600</b>	<b>2,937,006</b>	<b>2,802,390</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 2,937,006</b>	<b>\$ 2,709,258</b>	<b>\$ 2,802,390</b>	<b>\$ 915,179</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	2,937,006	2,709,258	2,802,390	915,179
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>2,937,006</b>	<b>2,709,258</b>	<b>2,802,390</b>	<b>915,179</b>
<b>FUND BALANCE, end of year</b>	<b>2,937,006</b>	<b>2,709,258</b>	<b>2,802,390</b>	<b>915,179</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(2,937,006)</b>	<b>(2,709,258)</b>	<b>(2,802,390)</b>	<b>(915,179)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement-Debt Service Reserve Fund 303 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-	-
<b>FUND BALANCE (GAAP), beginning of year</b>	524,000	524,000	524,000	524,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>	<u>\$ 524,000</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	524,000	524,000	524,000	524,000
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
<b>FUND BALANCE, end of year</b>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>	<u>524,000</u>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>	<u>(524,000)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# Governmental Funds

## Fund Statement—Series 2005 Special Obligation Bonds-Taxable Fund 304 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	10,606	10,200	9,661	-
Hospital Lease	-	-	-	-
Other	30,920	-	-	-
<b>Total Revenues</b>	<b>41,526</b>	<b>10,200</b>	<b>9,661</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	167,811	164,800	164,774	1,853,382
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>167,811</b>	<b>164,800</b>	<b>164,774</b>	<b>1,853,382</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(126,285)</b>	<b>(154,600)</b>	<b>(155,113)</b>	<b>(1,853,382)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(126,285)</b>	<b>(154,600)</b>	<b>(155,113)</b>	<b>(1,853,382)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>2,152,785</b>	<b>2,029,094</b>	<b>2,026,500</b>	<b>1,871,387</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 2,026,500</b>	<b>\$ 1,874,494</b>	<b>\$ 1,871,387</b>	<b>\$ 18,005</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	2,026,500	1,874,494	1,871,387	18,005
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>2,026,500</b>	<b>1,874,494</b>	<b>1,871,387</b>	<b>18,005</b>
<b>FUND BALANCE, end of year</b>	<b>2,026,500</b>	<b>1,874,494</b>	<b>1,871,387</b>	<b>18,005</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(2,026,500)</b>	<b>(1,874,494)</b>	<b>(1,871,387)</b>	<b>(18,005)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Governmental Funds

## Fund Statement—Series 2010 Special Obligation Bonds-Taxable Fund 305 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,937	14,510	14,510	13,415
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	172	-	225	225
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>8,109</b>	<b>14,510</b>	<b>14,735</b>	<b>13,640</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	17,637	102,245	102,245	104,813
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>17,637</b>	<b>102,245</b>	<b>102,245</b>	<b>104,813</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(9,528)</b>	<b>(87,735)</b>	<b>(87,510)</b>	<b>(91,173)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	100,000	100,000	100,000	100,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>90,472</b>	<b>12,265</b>	<b>12,490</b>	<b>8,827</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>90,472</b>	<b>90,472</b>	<b>102,962</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 90,472</b>	<b>\$ 102,737</b>	<b>\$ 102,962</b>	<b>\$ 111,789</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	90,472	102,737	102,962	111,789
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>90,472</b>	<b>102,737</b>	<b>102,962</b>	<b>111,789</b>
<b>FUND BALANCE, end of year</b>	<b>90,472</b>	<b>102,737</b>	<b>102,962</b>	<b>111,789</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(90,472)</b>	<b>(102,737)</b>	<b>(102,962)</b>	<b>(111,789)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement—Series 2000A Neighborhood Improvement District Sewer Bond Fund 383 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	1,308	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	161	-	165	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>1,469</b>	<b>-</b>	<b>165</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	35,936	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>35,936</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(34,467)</b>	<b>-</b>	<b>165</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	(20,141)	(20,141)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(20,141)</b>	<b>(20,141)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(34,467)</b>	<b>(20,141)</b>	<b>(19,976)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>54,443</b>	<b>19,976</b>	<b>19,976</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 19,976</b>	<b>\$ (165)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	19,976	(165)	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>19,976</b>	<b>(165)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>19,976</b>	<b>(165)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(19,976)</b>	<b>165</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement–Series 2000B Neighborhood Improvement District Road Bond Fund 384 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	2,969	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	101	-	83	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>3,070</b>	<b>-</b>	<b>83</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	23,598	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>23,598</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(20,528)</b>	<b>-</b>	<b>83</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	(13,379)	(13,379)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(13,379)</b>	<b>(13,379)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(20,528)</b>	<b>(13,379)</b>	<b>(13,296)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>33,824</b>	<b>13,296</b>	<b>13,296</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 13,296</b>	<b>\$ (83)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	13,296	(83)	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>13,296</b>	<b>(83)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>13,296</b>	<b>(83)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(13,296)</b>	<b>83</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement–Series 2001 Neighborhood Improvement District Road Bond Fund 385 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	24,635	-	2,731	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	563	562	511	561
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>25,198</b>	<b>562</b>	<b>3,242</b>	<b>561</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	36,873	37,735	37,497	38,021
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>36,873</b>	<b>37,735</b>	<b>37,497</b>	<b>38,021</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(11,675)</b>	<b>(37,173)</b>	<b>(34,255)</b>	<b>(37,460)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(11,675)</b>	<b>(37,173)</b>	<b>(34,255)</b>	<b>(37,460)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>123,324</b>	<b>111,649</b>	<b>111,649</b>	<b>77,394</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 111,649</b>	<b>\$ 74,476</b>	<b>\$ 77,394</b>	<b>\$ 39,934</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	111,649	74,476	77,394	39,934
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>111,649</b>	<b>74,476</b>	<b>77,394</b>	<b>39,934</b>
<b>FUND BALANCE, end of year</b>	<b>111,649</b>	<b>74,476</b>	<b>77,394</b>	<b>39,934</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(111,649)</b>	<b>(74,476)</b>	<b>(77,394)</b>	<b>(39,934)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement–Series 2006A Neighborhood Improvement District Road Bond Fund 386 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	22,636	22,410	22,409	22,409
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	49	54	45	45
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>22,685</b>	<b>22,464</b>	<b>22,454</b>	<b>22,454</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,921	22,357	22,207	23,423
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>22,921</b>	<b>22,357</b>	<b>22,207</b>	<b>23,423</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(236)</b>	<b>107</b>	<b>247</b>	<b>(969)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(236)</b>	<b>107</b>	<b>247</b>	<b>(969)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>24,353</b>	<b>24,117</b>	<b>24,117</b>	<b>24,364</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 24,117</b>	<b>\$ 24,224</b>	<b>\$ 24,364</b>	<b>\$ 23,395</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	24,117	24,224	24,364	23,395
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>24,117</b>	<b>24,224</b>	<b>24,364</b>	<b>23,395</b>
<b>FUND BALANCE, end of year</b>	<b>24,117</b>	<b>24,224</b>	<b>24,364</b>	<b>23,395</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(24,117)</b>	<b>(24,224)</b>	<b>(24,364)</b>	<b>(23,395)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement–Series 2008 Neighborhood Improvement District Sewer Bond Fund 387 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	105,535	72,201	73,763	68,761
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	5,795	-	-
Fines and Forfeitures	-	-	-	-
Interest	18	-	311	311
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>105,553</b>	<b>77,996</b>	<b>74,074</b>	<b>69,072</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	717,001	67,790	67,790	67,149
Emergency	-	-	-	-
Other	-	10,862	5,067	4,823
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>717,001</b>	<b>78,652</b>	<b>72,857</b>	<b>71,972</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(611,448)</b>	<b>(656)</b>	<b>1,217</b>	<b>(2,900)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	717,080	-	60	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>717,080</b>	<b>-</b>	<b>60</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>105,632</b>	<b>(656)</b>	<b>1,277</b>	<b>(2,900)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>9</b>	<b>105,641</b>	<b>105,641</b>	<b>106,918</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 105,641</b>	<b>\$ 104,985</b>	<b>\$ 106,918</b>	<b>\$ 104,018</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	105,641	104,985	106,918	104,018
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>105,641</b>	<b>104,985</b>	<b>106,918</b>	<b>104,018</b>
<b>FUND BALANCE, end of year</b>	<b>105,641</b>	<b>104,985</b>	<b>106,918</b>	<b>104,018</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(105,641)</b>	<b>(104,985)</b>	<b>(106,918)</b>	<b>(104,018)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement—Series 2010A Neighborhood Improvement District Sewer Bond Fund 388 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	21,103	11,041	11,150	10,619
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	81	63
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>21,103</b>	<b>11,041</b>	<b>11,231</b>	<b>10,682</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	11,099	11,099	11,030
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>11,099</b>	<b>11,099</b>	<b>11,030</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>21,103</b>	<b>(58)</b>	<b>132</b>	<b>(348)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	252	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>252</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>21,355</b>	<b>(58)</b>	<b>132</b>	<b>(348)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>21,355</b>	<b>21,355</b>	<b>21,487</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 21,355</b>	<b>\$ 21,297</b>	<b>\$ 21,487</b>	<b>\$ 21,139</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	21,355	21,297	21,487	21,139
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>21,355</b>	<b>21,297</b>	<b>21,487</b>	<b>21,139</b>
<b>FUND BALANCE, end of year</b>	<b>21,355</b>	<b>21,297</b>	<b>21,487</b>	<b>21,139</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(21,355)</b>	<b>(21,297)</b>	<b>(21,487)</b>	<b>(21,139)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement–Series 2010 Neighborhood Improvement District Sewer Bond Fund 389 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	9,458	9,458
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>9,458</u>	<u>9,458</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	264	19,470	18,945	8,763
Emergency	-	-	-	-
Other	-	-	-	1,894
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>264</u>	<u>19,470</u>	<u>18,945</u>	<u>10,657</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(264)</b>	<b>(19,470)</b>	<b>(9,487)</b>	<b>(1,199)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	264	2,763	17,649	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>264</u>	<u>2,763</u>	<u>17,649</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>(16,707)</b>	<b>8,162</b>	<b>(1,199)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	8,162
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ (16,707)</u>	<u>\$ 8,162</u>	<u>\$ 6,963</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	(16,707)	8,162	6,963
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>(16,707)</u>	<u>8,162</u>	<u>6,963</u>
<b>FUND BALANCE, end of year</b>	-	(16,707)	8,162	6,963
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>16,707</u>	<u>(8,162)</u>	<u>(6,963)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.



# Governmental Funds

## Fund Statement–Series 2011A Neighborhood Improvement District Road Bond Fund 390 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	59,832	53,682
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>59,832</b>	<b>53,682</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	54,592
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>54,592</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>59,832</b>	<b>(910)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>-</b>	<b>59,832</b>	<b>(910)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>59,832</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 59,832</b>	<b>\$ 58,922</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	59,832	58,922
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>59,832</b>	<b>58,922</b>
<b>FUND BALANCE, end of year</b>	<b>-</b>	<b>-</b>	<b>59,832</b>	<b>58,922</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>(59,832)</b>	<b>(58,922)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\* Neighborhood Improvement District special assessments.

# Governmental Funds

## Fund Statement–Series 2011B Neighborhood Improvement District Sewer Bond Non-DNR Fund 392 (Nonmajor Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments *	-	-	5,884	5,885
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>5,884</u>	<u>5,885</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	4,755
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,755</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	<b>5,884</b>	<b>1,130</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	<b>5,884</b>	<b>1,130</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	-	-	-	5,884
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,884</u>	<u>\$ 7,014</u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	5,884	7,014
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>5,884</u>	<u>7,014</u>
<b>FUND BALANCE, end of year</b>	-	-	<b>5,884</b>	<b>7,014</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>(5,884)</u>	<u>(7,014)</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

\* Neighborhood Improvement District special assessments.

# Internal Service Funds

## Fund Statement-All Internal Service Funds Combined

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	20,377	-	2,247	-
Charges for Services	4,658,302	4,682,739	4,671,753	4,378,402
Fines and Forfeitures	-	-	-	-
Interest	35,664	30,335	37,886	30,460
Hospital Lease	-	-	-	-
Other	22,880	20,000	29,246	27,031
<b>Total Revenues</b>	<b>4,737,223</b>	<b>4,733,074</b>	<b>4,741,132</b>	<b>4,435,893</b>
<b>EXPENDITURES:</b>				
Personal Services	556,468	574,026	544,468	547,443
Materials & Supplies	48,309	65,050	65,100	66,985
Dues Travel & Training	140	1,600	110	1,310
Utilities	427,682	475,453	390,392	393,570
Vehicle Expense	10,370	19,776	10,135	12,700
Equip & Bldg Maintenance	195,900	483,999	158,460	338,837
Contractual Services	3,112,490	3,701,669	3,174,220	3,842,395
Debt Service (Principal and Interest)	-	-	-	5,000
Emergency	-	18,500	-	12,100
Other	(6,211)	470,212	(21,706)	511,288
Fixed Asset Additions	3,440	-	-	32,551
<b>Total Expenditures</b>	<b>4,348,588</b>	<b>5,810,285</b>	<b>4,321,179</b>	<b>5,764,179</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>388,635</b>	<b>(1,077,211)</b>	<b>419,953</b>	<b>(1,328,286)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	45,000	45,000	45,000	45,000
Transfer Out	(573,674)	(45,000)	(45,000)	(45,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	36	-	6,942	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(528,638)</b>	<b>-</b>	<b>6,942</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(140,003)</b>	<b>(1,077,211)</b>	<b>426,895</b>	<b>(1,328,286)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>5,027,500</b>	<b>4,883,276</b>	<b>4,883,276</b>	<b>5,288,464</b>
Less encumbrances, beginning of year	(33,118)	(21,707)	(21,707)	-
Add encumbrances, end of year	21,707	21,707	-	-
Proprietary fund adjustment to full accrual	7,190 *	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 4,883,276</b>	<b>\$ 3,806,065</b>	<b>\$ 5,288,464</b>	<b>\$ 3,960,178</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	205,000	208,485	208,485	208,485
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	21,707	21,707	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>226,707</b>	<b>230,192</b>	<b>208,485</b>	<b>208,485</b>
<b>FUND BALANCE, end of year</b>	<b>4,883,276</b>	<b>3,806,065</b>	<b>5,288,464</b>	<b>3,960,178</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(226,707)</b>	<b>(230,192)</b>	<b>(208,485)</b>	<b>(208,485)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 4,656,569</b>	<b>\$ 3,575,873</b>	<b>\$ 5,079,979</b>	<b>\$ 3,751,693</b>

* Accrued Compensated Absences	(20,438)
Change in Accrued Compensated Absences	-
Capital Assets	36,789
Depreciation	(9,161)
	<u>7,190</u>

# Internal Service Funds

## Fund Statement–Self-Insured Health Plan Fund 600

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	19,158	-	2,100	-
Charges for Services	2,365,386	2,371,162	2,361,125	2,377,948
Fines and Forfeitures	-	-	-	-
Interest	15,523	13,850	15,540	12,675
Hospital Lease	-	-	-	-
Other	22,834	20,000	22,215	20,000
<b>Total Revenues</b>	<b>2,422,901</b>	<b>2,405,012</b>	<b>2,400,980</b>	<b>2,410,623</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,478,952	2,905,853	2,660,375	3,094,362
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	470,212	-	504,288
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>2,478,952</b>	<b>3,376,065</b>	<b>2,660,375</b>	<b>3,598,650</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(56,051)</b>	<b>(971,053)</b>	<b>(259,395)</b>	<b>(1,188,027)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(56,051)</b>	<b>(971,053)</b>	<b>(259,395)</b>	<b>(1,188,027)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>2,202,687</b>	<b>2,146,636</b>	<b>2,146,636</b>	<b>1,887,241</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 2,146,636</b>	<b>\$ 1,175,583</b>	<b>\$ 1,887,241</b>	<b>\$ 699,214</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>2,146,636</b>	<b>1,175,583</b>	<b>1,887,241</b>	<b>699,214</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 2,146,636</b>	<b>\$ 1,175,583</b>	<b>\$ 1,887,241</b>	<b>\$ 699,214</b>

# Internal Service Funds

## Fund Statement–Self-Insured Dental Plan Fund 601

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	1,219	-	147	-
Charges for Services	192,956	193,249	192,300	192,374
Fines and Forfeitures	-	-	-	-
Interest	593	525	530	465
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>194,768</b>	<b>193,774</b>	<b>192,977</b>	<b>192,839</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	207,398	221,400	206,200	223,300
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>207,398</b>	<b>221,400</b>	<b>206,200</b>	<b>223,300</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(12,630)</b>	<b>(27,626)</b>	<b>(13,223)</b>	<b>(30,461)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(12,630)</b>	<b>(27,626)</b>	<b>(13,223)</b>	<b>(30,461)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>79,847</b>	<b>67,217</b>	<b>67,217</b>	<b>53,994</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 67,217</b>	<b>\$ 39,591</b>	<b>\$ 53,994</b>	<b>\$ 23,533</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>67,217</b>	<b>39,591</b>	<b>53,994</b>	<b>23,533</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 67,217</b>	<b>\$ 39,591</b>	<b>\$ 53,994</b>	<b>\$ 23,533</b>

# Internal Service Funds

## Fund Statement–Self-Insured Worker’s Compensation

### Fund 602

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	455,687	436,070	436,070	435,735
Fines and Forfeitures	-	-	-	-
Interest	8,280	4,945	7,723	5,605
Hospital Lease	-	-	-	-
Other	46	-	-	-
<b>Total Revenues</b>	<b>464,013</b>	<b>441,015</b>	<b>443,793</b>	<b>441,340</b>
<b>EXPENDITURES:</b>				
Personal Services	1,305	13,266	3,426	13,266
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	365,654	461,300	227,184	418,500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>366,959</b>	<b>474,566</b>	<b>230,610</b>	<b>431,766</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>97,054</b>	<b>(33,551)</b>	<b>213,183</b>	<b>9,574</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(45,000)	(45,000)	(45,000)	(45,000)
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>(45,000)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>52,054</b>	<b>(78,551)</b>	<b>168,183</b>	<b>(35,426)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>851,147</b>	<b>903,201</b>	<b>903,201</b>	<b>1,071,384</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 903,201</b>	<b>\$ 824,650</b>	<b>\$ 1,071,384</b>	<b>\$ 1,035,958</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	205,000	208,485	208,485	208,485
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>205,000</b>	<b>208,485</b>	<b>208,485</b>	<b>208,485</b>
<b>FUND BALANCE, end of year</b>	<b>903,201</b>	<b>824,650</b>	<b>1,071,384</b>	<b>1,035,958</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(205,000)</b>	<b>(208,485)</b>	<b>(208,485)</b>	<b>(208,485)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 698,201</b>	<b>\$ 616,165</b>	<b>\$ 862,899</b>	<b>\$ 827,473</b>

# Internal Service Funds

## Fund Statement–Self-Insured Worker’s Compensation

### Loss Control Fund 603

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes and Assessments	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	302	215	426	385
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>302</b>	<b>215</b>	<b>426</b>	<b>385</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	700	-	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	32,519	53,435	25,500	53,435
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>32,519</b>	<b>54,135</b>	<b>25,500</b>	<b>54,135</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(32,217)</b>	<b>(53,920)</b>	<b>(25,074)</b>	<b>(53,750)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	45,000	45,000	45,000	45,000
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>12,783</b>	<b>(8,920)</b>	<b>19,926</b>	<b>(8,750)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>21,874</b>	<b>34,657</b>	<b>34,657</b>	<b>54,583</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 34,657</b>	<b>\$ 25,737</b>	<b>\$ 54,583</b>	<b>\$ 45,833</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>34,657</b>	<b>25,737</b>	<b>54,583</b>	<b>45,833</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 34,657</b>	<b>\$ 25,737</b>	<b>\$ 54,583</b>	<b>\$ 45,833</b>

# Internal Service Funds

## Fund Statement—Facilities and Grounds Maintenance Fund 610

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	930,676	929,154	929,154	798,077
Fines and Forfeitures	-	-	-	-
Interest	3,417	3,990	4,795	4,030
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>934,093</b>	<b>933,144</b>	<b>933,949</b>	<b>802,107</b>
<b>EXPENDITURES:</b>				
Personal Services	555,163	560,760	541,042	534,177
Materials & Supplies	48,309	65,050	65,100	66,985
Dues Travel & Training	140	900	110	610
Utilities	8,479	11,628	10,109	9,925
Vehicle Expense	10,370	19,776	10,135	12,700
Equip & Bldg Maintenance	195,900	298,999	158,460	153,837
Contractual Services	20,517	47,181	54,961	52,798
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	18,500	-	12,100
Other	(6,211)	-	-	7,000
Fixed Asset Additions	3,440	-	-	32,551
<b>Total Expenditures</b>	<b>836,107</b>	<b>1,022,794</b>	<b>839,917</b>	<b>882,683</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>97,986</b>	<b>(89,650)</b>	<b>94,032</b>	<b>(80,576)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	36	-	6,942	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>36</b>	<b>-</b>	<b>6,942</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>98,022</b>	<b>(89,650)</b>	<b>100,974</b>	<b>(80,576)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>513,893</b>	<b>607,694</b>	<b>607,694</b>	<b>708,668</b>
Less encumbrances, beginning of year	(11,411)	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	7,190 *	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 607,694</b>	<b>\$ 518,044</b>	<b>\$ 708,668</b>	<b>\$ 628,092</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>607,694</b>	<b>518,044</b>	<b>708,668</b>	<b>628,092</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 607,694</b>	<b>\$ 518,044</b>	<b>\$ 708,668</b>	<b>\$ 628,092</b>



# Internal Service Funds

## Fund Statement—Capital Repair & Replacement Fund 620

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	207,782	239,279	239,279	234,623
Fines and Forfeitures	-	-	-	-
Interest	6,036	5,250	6,680	5,665
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>213,818</b>	<b>244,529</b>	<b>245,959</b>	<b>240,288</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	185,000	-	185,000
Contractual Services	-	12,500	-	-
Debt Service (Principal and Interest)	-	-	-	5,000
Emergency	-	-	-	-
Other	-	-	(21,706)	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>197,500</b>	<b>(21,706)</b>	<b>190,000</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>213,818</b>	<b>47,029</b>	<b>267,665</b>	<b>50,288</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	(528,674)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(528,674)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(314,856)</b>	<b>47,029</b>	<b>267,665</b>	<b>50,288</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>1,177,099</b>	<b>862,243</b>	<b>862,243</b>	<b>1,108,201</b>
Less encumbrances, beginning of year	(21,707)	(21,707)	(21,707)	-
Add encumbrances, end of year	21,707	21,707	-	-
Proprietary adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 862,243</b>	<b>\$ 909,272</b>	<b>\$ 1,108,201</b>	<b>\$ 1,158,489</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	21,707	21,707	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>21,707</b>	<b>21,707</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>862,243</b>	<b>909,272</b>	<b>1,108,201</b>	<b>1,158,489</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(21,707)</b>	<b>(21,707)</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 840,536</b>	<b>\$ 887,565</b>	<b>\$ 1,108,201</b>	<b>\$ 1,158,489</b>

# Internal Service Funds

## Fund Statement –Utility Fund 621

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	452,090	463,825	463,825	289,645
Fines and Forfeitures	-	-	-	-
Interest	1,000	890	1,360	940
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b><u>453,090</u></b>	<b><u>464,715</u></b>	<b><u>465,185</u></b>	<b><u>290,585</u></b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	419,203	463,825	380,283	383,645
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b><u>419,203</u></b>	<b><u>463,825</u></b>	<b><u>380,283</u></b>	<b><u>383,645</u></b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>33,887</b>	<b>890</b>	<b>84,902</b>	<b>(93,060)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>33,887</b>	<b>890</b>	<b>84,902</b>	<b>(93,060)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>108,050</b>	<b>141,937</b>	<b>141,937</b>	<b>226,839</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 141,937</u></b>	<b><u>\$ 142,827</u></b>	<b><u>\$ 226,839</u></b>	<b><u>\$ 133,779</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>141,937</b>	<b>142,827</b>	<b>226,839</b>	<b>133,779</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ 141,937</u></b>	<b><u>\$ 142,827</u></b>	<b><u>\$ 226,839</u></b>	<b><u>\$ 133,779</u></b>

# Internal Service Funds

## Fund Statement—Capital Repairs and Replacements

### Family Health Center Fund 622

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	231	220	275	230
Hospital Lease	-	-	-	-
Other	-	-	7,031	7,031
<b>Total Revenues</b>	<b>231</b>	<b>220</b>	<b>7,306</b>	<b>7,261</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>231</b>	<b>220</b>	<b>7,306</b>	<b>7,261</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>231</b>	<b>220</b>	<b>7,306</b>	<b>7,261</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>40,027</b>	<b>40,258</b>	<b>40,258</b>	<b>47,564</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 40,258</b>	<b>\$ 40,478</b>	<b>\$ 47,564</b>	<b>\$ 54,825</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>40,258</b>	<b>40,478</b>	<b>47,564</b>	<b>54,825</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 40,258</b>	<b>\$ 40,478</b>	<b>\$ 47,564</b>	<b>\$ 54,825</b>

# Internal Service Funds

## Fund Statement—Capital Repairs and Replacements

### Health Department Fund 623

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	3,725	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	190	180	212	175
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>3,915</b>	<b>180</b>	<b>212</b>	<b>175</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	7,450	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>7,450</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,535)</b>	<b>180</b>	<b>212</b>	<b>175</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>(3,535)</b>	<b>180</b>	<b>212</b>	<b>175</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>32,876</b>	<b>29,341</b>	<b>29,341</b>	<b>29,553</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 29,341</b>	<b>\$ 29,521</b>	<b>\$ 29,553</b>	<b>\$ 29,728</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>29,341</b>	<b>29,521</b>	<b>29,553</b>	<b>29,728</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 29,341</b>	<b>\$ 29,521</b>	<b>\$ 29,553</b>	<b>\$ 29,728</b>

# Internal Service Funds

## Fund Statement—Capital Repairs and Replacements

### Road & Bridge Facilities Fund 624

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	50,000	50,000	50,000	50,000
Fines and Forfeitures	-	-	-	-
Interest	92	270	345	290
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>50,092</b>	<b>50,270</b>	<b>50,345</b>	<b>50,290</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>50,092</b>	<b>50,270</b>	<b>50,345</b>	<b>50,290</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES (BUDGET BASIS)</b>	<b>50,092</b>	<b>50,270</b>	<b>50,345</b>	<b>50,290</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>50,092</b>	<b>50,092</b>	<b>100,437</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary fund adjustment to full accrual	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 50,092</b>	<b>\$ 100,362</b>	<b>\$ 100,437</b>	<b>\$ 150,727</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>50,092</b>	<b>100,362</b>	<b>100,437</b>	<b>150,727</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 50,092</b>	<b>\$ 100,362</b>	<b>\$ 100,437</b>	<b>\$ 150,727</b>

# Trust Funds

## Fund Statement–Private Purpose Trust Funds Combined

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	685	1,150	1,265	525
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>685</b>	<b>1,150</b>	<b>1,265</b>	<b>525</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	3,114	3,350	1,450	1,575
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	389	397	200	300
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>3,503</b>	<b>3,747</b>	<b>1,650</b>	<b>1,875</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,818)</b>	<b>(2,597)</b>	<b>(385)</b>	<b>(1,350)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,818)</b>	<b>(2,597)</b>	<b>(385)</b>	<b>(1,350)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>119,426</b>	<b>116,608</b>	<b>116,608</b>	<b>116,223</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 116,608</b>	<b>\$ 114,011</b>	<b>\$ 116,223</b>	<b>\$ 114,873</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	37,471	37,471	37,471	37,471
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>37,471</b>	<b>37,471</b>	<b>37,471</b>	<b>37,471</b>
<b>FUND BALANCE, end of year</b>	<b>116,608</b>	<b>114,011</b>	<b>116,223</b>	<b>114,873</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(37,471)</b>	<b>(37,471)</b>	<b>(37,471)</b>	<b>(37,471)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 79,137</b>	<b>\$ 76,540</b>	<b>\$ 78,752</b>	<b>\$ 77,402</b>

# Trust Funds

## Fund Statement–George Spencer Trust Fund 720 (Private Purpose Trust Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	186	205	330	105
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>186</u>	<u>205</u>	<u>330</u>	<u>105</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	389	397	200	300
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>389</u>	<u>397</u>	<u>200</u>	<u>300</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(203)</b>	<b>(192)</b>	<b>130</b>	<b>(195)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(203)</b>	<b>(192)</b>	<b>130</b>	<b>(195)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>32,685</b>	<b>32,482</b>	<b>32,482</b>	<b>32,612</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b><u>\$ 32,482</u></b>	<b><u>\$ 32,290</u></b>	<b><u>\$ 32,612</u></b>	<b><u>\$ 32,417</u></b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	32,400	32,400	32,400	32,400
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b><u>32,400</u></b>	<b><u>32,400</u></b>	<b><u>32,400</u></b>	<b><u>32,400</u></b>
<b>FUND BALANCE, end of year</b>	<b>32,482</b>	<b>32,290</b>	<b>32,612</b>	<b>32,417</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b><u>(32,400)</u></b>	<b><u>(32,400)</u></b>	<b><u>(32,400)</u></b>	<b><u>(32,400)</u></b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b><u>\$ 82</u></b>	<b><u>\$ (110)</u></b>	<b><u>\$ 212</u></b>	<b><u>\$ 17</u></b>

# Trust Funds

## Fund Statement–Union Cemetery Trust Fund 721 (Private Purpose Trust Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	42	55	80	30
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>42</b>	<b>55</b>	<b>80</b>	<b>30</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	314	350	200	200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>314</b>	<b>350</b>	<b>200</b>	<b>200</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(272)</b>	<b>(295)</b>	<b>(120)</b>	<b>(170)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(272)</b>	<b>(295)</b>	<b>(120)</b>	<b>(170)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>7,486</b>	<b>7,214</b>	<b>7,214</b>	<b>7,094</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 7,214</b>	<b>\$ 6,919</b>	<b>\$ 7,094</b>	<b>\$ 6,924</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	5,071	5,071	5,071	5,071
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>5,071</b>	<b>5,071</b>	<b>5,071</b>	<b>5,071</b>
<b>FUND BALANCE, end of year</b>	<b>7,214</b>	<b>6,919</b>	<b>7,094</b>	<b>6,924</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(5,071)</b>	<b>(5,071)</b>	<b>(5,071)</b>	<b>(5,071)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ 2,143</b>	<b>\$ 1,848</b>	<b>\$ 2,023</b>	<b>\$ 1,853</b>



# Trust Funds

## Fund Statement–Rocky Fork Cemetery Trust Fund 723 (Private Purpose Trust Fund)

	<u>2010 Actual</u>	<u>2011 Budget</u>	<u>2011 Projected</u>	<u>2012 Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	457	890	855	390
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<u>457</u>	<u>890</u>	<u>855</u>	<u>390</u>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,800	3,000	1,250	1,375
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<u>2,800</u>	<u>3,000</u>	<u>1,250</u>	<u>1,375</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(2,343)</b>	<b>(2,110)</b>	<b>(395)</b>	<b>(985)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,343)</b>	<b>(2,110)</b>	<b>(395)</b>	<b>(985)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	79,255	76,912	76,912	76,517
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<u><b>\$ 76,912</b></u>	<u><b>\$ 74,802</b></u>	<u><b>\$ 76,517</b></u>	<u><b>\$ 75,532</b></u>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Non-Expendable Trust Corpus	-	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE, end of year</b>	<b>76,912</b>	<b>74,802</b>	<b>76,517</b>	<b>75,532</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<u><b>\$ 76,912</b></u>	<u><b>\$ 74,802</b></u>	<u><b>\$ 76,517</b></u>	<u><b>\$ 75,532</b></u>



# Personnel Summaries—

This section contains the following personnel information:

- Summary of Personnel (FTEs) by Function for the current budget year
- Comparative Summary of Personnel (FTEs) by Fund for the last 10 years
- Comparative Summary of Personnel (FTE) by Function for the last 10 years

## Explanatory Comment:

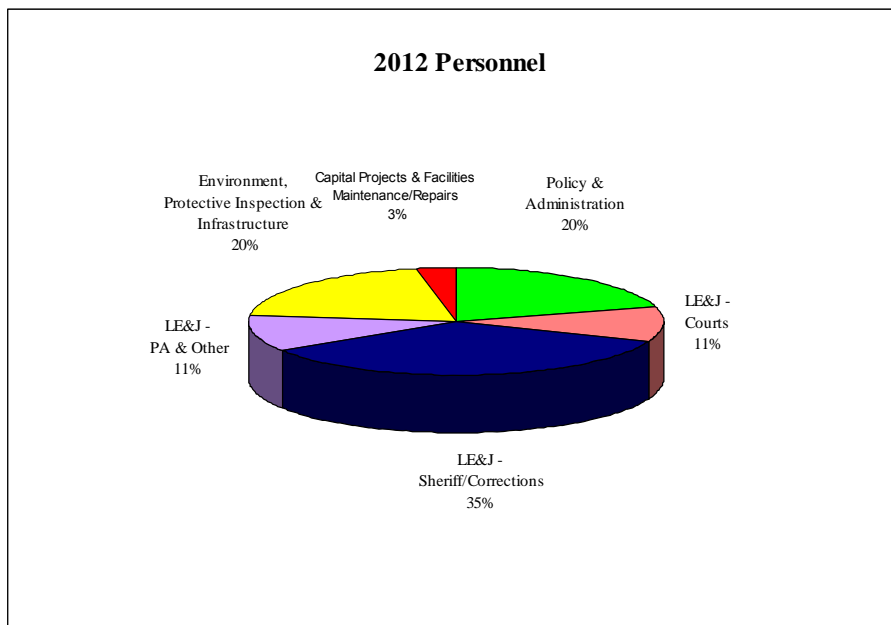
Voters approved a permanent 1/8<sup>th</sup>-cent Law Enforcement Services Sales Tax, effective January 2003, which resulted in an additional 25 FTEs for the FY 2003 annual budget. An additional net 6.0 FTE's have been added in the following years, bringing the total additional FTEs paid from this funding source to 31.

Other areas which reflect significant personnel growth over the past 10 years include the Public Administrator (2.13 FTE – General Fund); Road and Bridge Maintenance Operations (6.33 FTE – Road and Bridge Fund); and Design/Construction and Storm Water Administration (4.40 FTE – Road and Bridge Fund).

# Personnel Summaries cont'd

## Summary of Personnel by Function

DEPT NO	DEPT NAME	2012 FTE	DEPT NO	DEPT NAME	2012 FTE
<b><u>General Government Operations</u></b>			<b><u>LE&amp;J - PA &amp; Other</u></b>		
1110	Auditor	4.50	1200	Public Administrator	5.63
1115	Human Resources	2.00	1261	Prosecuting Attorney	22.75
1118	Purchasing	2.50	1262	Victim Witness	3.48
1121	County Commission	5.45	1263	IV-D	7.00
1126	County Counselor	3.00	2610	PA Tax Collection	1.75
1131	County Clerk	5.75	2630	PA Bad Check Collection	0.75
1132	Election and Registration	8.07	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1133	Election Activities	1.10			46.36
1140	Treasurer	3.63			
1150	Collector	8.25			
1160	Recorder	8.00			
1170	Information Technology	14.00	<b><u>Environment, Protective Inspection &amp; Infrastructure</u></b>		
1176	GIS - County	2.13	1360	Solid Waste Recycling	0.25
1194	Mail Services	2.00	1710	Planning and Zoning	5.08
2010	Assessment	16.35	1720	Building Codes	6.34
2110	Collector Tax Maintenance	0.08	1725	Stormwater Administration	1.14
		86.81	2040	Public Works-R&B Maintenance	57.48
			2045	Public Works-Design & Construction	13.96
			2046	Stormwater Administration	0.61
			2140	DNR 319 Urban Retrofit Grant	1.25
					86.11
<b><u>LE&amp;J - Courts</u></b>			<b><u>Capital Projects &amp; Facilities Maintenance/Repairs</u></b>		
1210	Circuit Court Services	22.42	6100	Facilities and Grounds Maintenance	6.00
1221	Circuit Clerk	5.00	6101	Facilities and Grounds Housekeeping	7.00
1241	Juvenile Office	4.18			13.00
1242	Juvenile Justice Center	4.79			
1243	Juvenile Justice Grants & Contracts	3.13			
2904	Alternate Sentencing-Law Enf Sls Tax	6.00			
		45.52			
<b><u>LE&amp;J - Sheriff/Corrections</u></b>					
1251	Sheriff	62.97			
1255	Corrections	60.31			
1256	Sheriff/Corr BLDG HK/Maint	2.00			
2901	Sheriff-Law Enf Sls Tax	14.00			
2902	Corrections-Law Enf Sls Tax	6.00			
2972	Cyber Crimes Task Force	1.00			
		146.28			
			<b>Grand Total</b>		<b>424.08</b>



# Personnel Summaries cont'd

## Summary of Personnel by Fund—10 Years

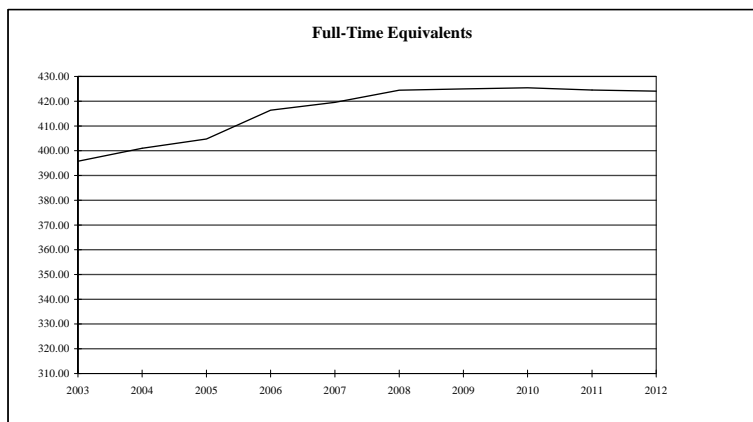
FULL-TIME EQUIVALENTS												2011-2012	
FUND	DEPT NO	DEPT NAME	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	Change
100	1110	Auditor	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	-
100	1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	-
100	1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	-
100	1121	County Commission	5.50	5.50	5.50	5.45	5.45	5.45	5.45	5.45	5.45	5.45	-
100	1125	Centralia Office	-	-	-	-	-	-	-	-	-	-	-
100	1126	County Counselor	1.50	1.50	1.50	1.60	1.70	1.70	1.70	1.70	2.70	3.00	0.30
100	1131	County Clerk	4.75	4.75	4.75	5.25	5.25	5.75	5.75	5.75	5.75	5.75	-
100	1132	Election and Registration	6.77	8.77	6.77	7.77	7.77	9.44	7.48	9.23	7.16	8.07	0.91
100	1133	Election Activities	-	-	-	-	-	-	-	-	-	-	1.10
100	1140	Treasurer	3.45	3.45	3.45	3.45	3.63	3.63	3.63	3.63	3.63	3.63	-
100	1150	Collector	6.83	6.83	7.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25	-
100	1160	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	-
100	1170	Information Technology	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	-
100	1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-	-
100	1176	GIS - County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.31	2.13	(0.18)
100	1194	Mail Services	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00	-
100	1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.24	-	-	-
100	1200	Public Administrator	3.50	3.50	3.50	4.50	4.50	4.50	4.63	5.63	5.63	5.63	-
100	1210	Circuit Court Services	21.00	21.40	21.40	22.67	22.67	22.42	22.42	22.42	22.42	22.42	-
100	1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
100	1241	Juvenile Office	4.05	4.05	4.17	4.24	4.43	4.18	4.18	4.18	4.18	4.18	-
100	1242	Juvenile Justice Center	4.44	4.62	4.74	4.70	4.74	4.74	4.74	4.74	4.79	4.79	-
100	1243	Juvenile Justice Grants & Contracts	6.62	4.68	4.24	3.60	3.84	3.77	3.61	4.11	4.44	3.13	a (1.32)
100	1251	Sheriff	61.09	61.09	61.09	63.09	63.09	63.09	63.09	62.97	63.45	62.97	(0.48)
100	1253	Internet Crimes Task Force	-	-	-	-	1.50	2.00	0.83	-	-	-	-
100	1255	Corrections	59.26	59.31	60.31	60.81	60.81	60.81	60.31	60.31	60.31	60.31	-
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	-	-	-	-	2.00	2.00
100	1261	Prosecuting Attorney	21.75	22.32	22.32	22.32	22.32	22.32	22.32	22.32	22.75	22.75	-
100	1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.12	3.36	3.48	0.12
100	1263	IV-D	7.00	7.00	8.00	9.00	9.00	9.00	9.00	7.50	7.50	7.00	(0.50)
100	1340	NID Administration	-	-	-	-	-	-	-	-	-	-	-
100	1360	Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	-
100	1370	BC Reg Sewer District Mgmt Service	1.00	1.00	-	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	4.42	4.42	5.42	5.42	5.42	5.42	5.42	5.42	5.08	5.08	-
100	1720	Building Codes	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.34	6.34	-
100	1725	Stormwater Administration	-	-	-	-	-	-	-	-	-	1.14	1.14
100	1750	Bonne Femme Creek Watershed	1.00	1.00	1.00	1.00	0.69	c	-	-	-	-	-
100	1751	Hinkson Creek Watershed	-	-	-	-	-	1.00	1.00	0.25	0.10	-	(0.10)
General Fund Total			274.26	276.52	276.74	284.45	285.39	288.80	284.14	283.80	283.85	286.85	3.00
201	2010	Assessment	15.00	15.00	15.00	16.00	16.00	16.35	16.35	16.35	16.35	16.35	-
204	2040	Public Works-R&B Maintenance	49.65	51.65	55.65	55.65	55.65	55.65	56.48	55.98	55.98	57.48	1.50
204	2045	Public Works-Design & Construction	13.63	13.63	13.63	13.63	15.63	15.63	16.38	15.13	15.46	13.96	(1.50)
204	2046	Stormwater Administration	-	-	-	-	-	-	-	1.75	1.90	0.61	(1.29)
211	2110	Collector Tax Maintenance	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	-
214	2140	DNR 319 Urban Retrofit Grant	-	-	-	-	-	-	-	-	-	1.25	1.25
261	2610	PA Tax Collection	1.00	0.50	0.50	1.12	0.62	0.75	1.25	1.25	1.25	1.75	0.50
263	2630	PA Bad Check Collections	3.25	2.18	2.18	1.68	2.18	2.18	1.68	1.68	1.25	0.75	(0.50)
280	2800	Storage & Preservation	1.00	1.00	-	-	-	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.75	14.00	14.00	14.00	14.00	14.00	14.00	-
290	2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
290	2903	Prosecuting Attorney-Law Enf Sls Tax	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
290	2904	Alternate Sentencing-Law Enf Sls Tax	3.00	3.50	4.00	4.00	5.00	6.00	6.23	6.23	6.72	6.00	(0.72)
297	2971	PA - Violence Against Women	-	-	-	-	-	-	2.00	0.66	-	-	(0.66)
297	2972	Cyber Crimes Task Force	-	-	-	-	-	-	1.17	2.00	2.00	1.00	a (1.00)
298	2981	JAG - Recover Act/Stimulus	-	-	-	-	-	-	0.24	0.20	-	-	-
Special Revenue Funds Total			108.53	110.46	114.04	117.91	120.16	121.64	126.86	127.65	126.65	124.23	(2.42)
610	6100	Facilities and Grounds Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	-
610	6101	Facilities and Grounds Housekeeping	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	(1.00)
Internal Service Funds Total			13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.00	(1.00)
Grand Total			395.79	400.98	404.78	416.36	419.55	424.44	425.00	425.45	424.50	424.08	(0.42)

a The FTE allocations reflect a partial year in accordance with the current grant period. The budget and FTE allocations will be adjusted at such time that the grant is renewed or extended.

b Law Enforcement Sales Tax of 1/8 cent passed in general election in August 2002 - tax effective January 1, 2003.

c Grant ended July 1, 2008.

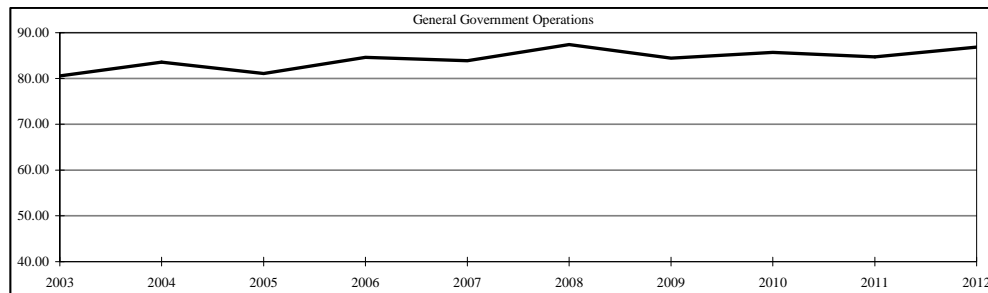
d Positions moved to #2972 in July 2009 when the State of Missouri used stimulus funds to replace state general revenue funds. Positions were previously accounted for in the General Fund budget, #1253.



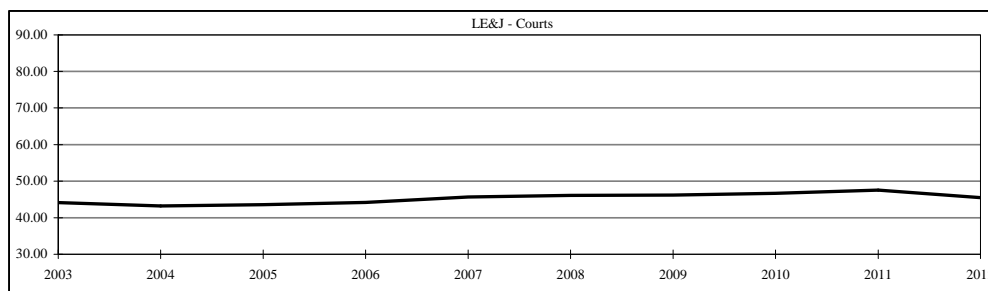
# Personnel Summaries cont'd

## Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>General Government Operations</b>											
1110	Auditor	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
1118	Purchasing	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
1121	County Commission	5.50	5.50	5.50	5.45	5.45	5.45	5.45	5.45	5.45	5.45
1125	Centralia Office	-	-	-	-	-	-	-	-	-	-
1126	County Counselor	1.50	1.50	1.50	1.60	1.70	1.70	1.70	1.70	2.70	3.00
1131	County Clerk	4.75	4.75	4.75	5.25	5.25	5.75	5.75	5.75	5.75	5.75
1132	Election and Registration	6.77	8.77	6.77	7.77	7.77	9.44	7.48	9.23	7.16	8.07
1133	Election Activities	-	-	-	-	-	-	-	-	-	1.10
1140	Treasurer	3.45	3.45	3.45	3.45	3.63	3.63	3.63	3.63	3.63	3.63
1150	Collector	6.83	6.83	7.25	8.25	8.25	8.25	8.25	8.25	8.25	8.25
1160	Recorder	9.00	9.00	9.00	9.00	9.00	9.00	8.00	8.00	8.00	8.00
1170	Information Technology	13.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00
1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-
1176	GIS - County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.31	2.13
1194	Mail Services	2.00	2.00	2.00	2.00	1.00	2.00	2.00	2.00	2.00	2.00
1196	Records Management Services	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.24	-	-
2010	Assessment	15.00	15.00	15.00	16.00	16.00	16.35	16.35	16.35	16.35	16.35
2110	Collector Tax Maintenance	-	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	1.00	1.00	-	-	-	-	-	-	-	-
		80.55	83.55	81.05	84.60	83.88	87.40	84.44	85.68	84.68	86.81



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>LE&amp;J - Courts</b>										
1210	Circuit Court Services	21.00	21.40	21.40	22.67	22.67	22.42	22.42	22.42	22.42
1221	Circuit Clerk	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
1241	Juvenile Office	4.05	4.05	4.17	4.24	4.43	4.18	4.18	4.18	4.18
1242	Juvenile Justice Center	4.44	4.62	4.74	4.70	4.74	4.74	4.74	4.79	4.79
1243	Juvenile Justice Grants & Contracts	6.62	4.68	4.24	3.60	3.84	3.77	3.61	4.11	4.44
2904	Alternate Sentencing-Law Enf Sls Tax	3.00	3.50	4.00	4.00	5.00	6.00	6.23	6.23	6.72
		44.11	43.25	43.55	44.21	45.68	46.11	46.18	46.68	47.55

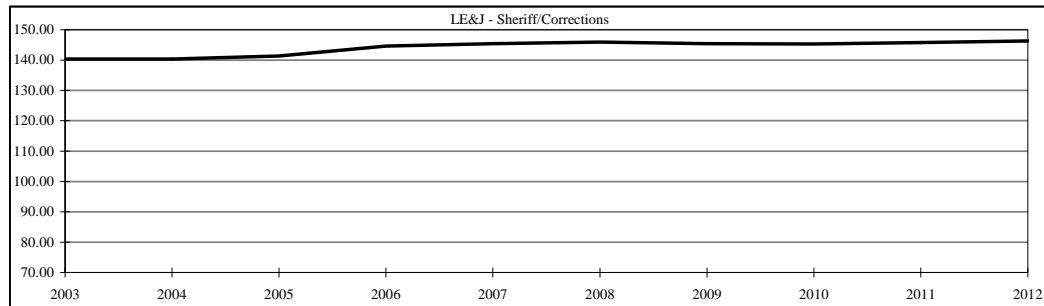


**Note: The fluctuation in FTE levels within General Government Operations is primarily attributable to temporary staffing increases in election years (even numbered years). Grant-related FTE's for the Circuit Court have fluctuated from nearly 7.0 FTEs (FY 2002) to less than 3.0 FTE (FY 2011). Permanent staffing increases for the Courts have been funded from the 1/8<sup>th</sup> cent Law Enforcement Sales Tax and have increased from 3.0 FTEs (FY 2003 to 6.72 FTE's (FY 2011).**

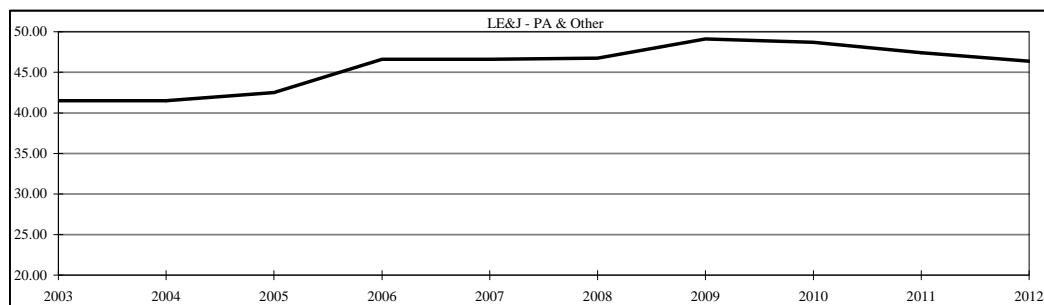
# Personnel Summaries cont'd

## Summary of Personnel by Function—10 Years

		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>LE&amp;J - Sheriff/Corrections</b>											
1251	Sheriff	61.09	61.09	61.09	63.09	63.09	63.09	63.09	62.97	63.45	62.97
1253	Internet Crimes Task Force	-	-	-	-	1.50	2.00	0.83	-	-	-
1255	Corrections	59.26	59.31	60.31	60.81	60.81	60.81	60.31	60.31	60.31	60.31
1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	-	-	-	-	2.00
2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.00	14.75	14.00	14.00	14.00	14.00	14.00	14.00
2902	Corrections-Law Enf Sls Tax	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
2972	Cyber Crimes Task Force	-	-	-	-	-	-	1.17	2.00	2.00	1.00
		<u>140.35</u>	<u>140.40</u>	<u>141.40</u>	<u>144.65</u>	<u>145.40</u>	<u>145.90</u>	<u>145.40</u>	<u>145.28</u>	<u>145.76</u>	<u>146.28</u>



		2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>LE&amp;J - PA &amp; Other</b>											
1200	Public Administrator	3.50	3.50	3.50	4.50	4.50	4.50	4.63	5.63	5.63	5.63
1261	Prosecuting Attorney	21.75	22.32	22.32	22.32	22.32	22.32	22.32	22.32	22.75	22.75
1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.12	3.36	3.48
1263	IV-D	7.00	7.00	8.00	9.00	9.00	9.00	9.00	7.50	7.50	7.00
2610	PA Tax Collection	1.00	0.50	0.50	1.12	0.62	0.75	1.25	1.25	1.25	1.75
2630	PA Bad Check Collections	3.25	2.18	2.18	1.68	2.18	2.18	1.68	1.68	1.25	0.75
2903	Prosecuting Attorney-Law Enf Sls Tax	2.00	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
2971	PA-Violence Against Women	-	-	-	-	-	-	2.00	2.00	0.66	-
2981	JAG - Recovery Act/Stimulus	-	-	-	-	-	-	0.24	0.20	-	-
		<u>41.50</u>	<u>41.50</u>	<u>42.50</u>	<u>46.62</u>	<u>46.62</u>	<u>46.75</u>	<u>49.12</u>	<u>48.70</u>	<u>47.40</u>	<u>46.36</u>

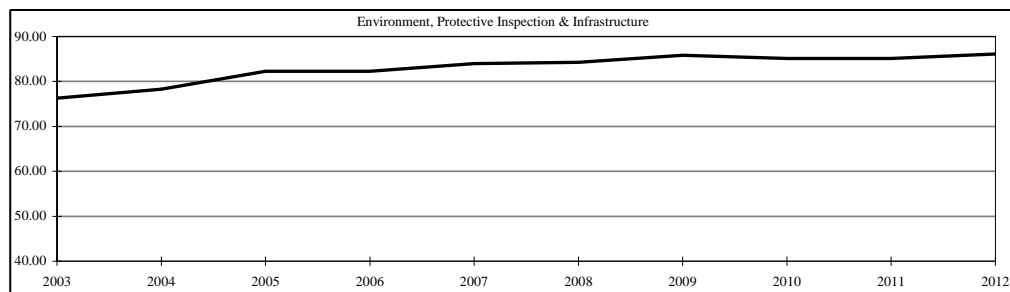


**Note: Additional FTEs were added to the Sheriff and Correction operations (FY 2003) and to the Prosecuting Attorney operations (FY 2003, 2004, and 2006) as a result of the 1/8<sup>th</sup> cent permanent Law Enforcement Services Sales Tax. Staffing increases for the Public Administrator's operations were approved in FY 2006 and FY 2010 (General Fund).**

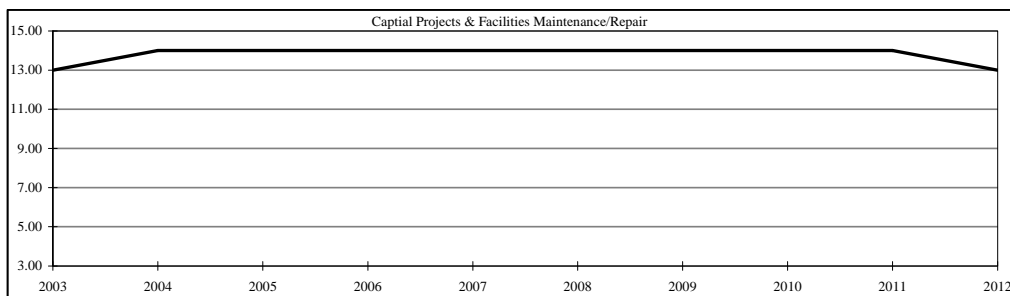
# Personnel Summaries cont'd

## Summary of Personnel by Function—10 Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Environment, Protective Inspection &amp; Infrastructure</b>										
1340 NID Administration	-	-	-	-	-	-	-	-	-	-
1360 Solid Waste Recycling	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
1370 BC Reg Sewer Dist Mgmt Service	1.00	1.00	-	-	-	-	-	-	-	-
1710 Planning and Zoning	4.42	4.42	5.42	5.42	5.42	5.42	5.42	5.42	5.08	5.08
1720 Building Codes	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.34	6.34
1725 Stormwater Administration	-	-	-	-	-	-	-	-	-	1.14
1750 Bonne Femme Creek Watershed	1.00	1.00	1.00	1.00	0.69	-	-	-	-	-
1751 Hinkson Creek Watershed	-	-	-	-	-	1.00	1.00	0.25	0.10	-
2040 Public Works-R&B Maintenance	49.65	51.65	55.65	55.65	55.65	55.65	56.48	55.98	55.98	57.48
2045 Public Works-Design & Construction	13.63	13.63	13.63	13.63	15.63	15.63	16.38	15.13	15.46	13.96
2046 Stormwater Administration	-	-	-	-	-	-	-	1.75	1.90	0.61
2140 DNR 319 Urban Retrofit Grant	-	-	-	-	-	-	-	-	-	1.25
	<u>76.28</u>	<u>78.28</u>	<u>82.28</u>	<u>82.28</u>	<u>83.97</u>	<u>84.28</u>	<u>85.86</u>	<u>85.11</u>	<u>85.11</u>	<u>86.11</u>



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
<b>Facilities Maintenance &amp; Housekeeping</b>										
6100 Facilities and Grounds Maintenance	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
6101 Facilities and Grounds Housekeeping	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00
	<u>13.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>13.00</u>



	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Grand Total	<u>395.79</u>	<u>400.98</u>	<u>404.78</u>	<u>416.36</u>	<u>419.55</u>	<u>424.44</u>	<u>425.00</u>	<u>425.45</u>	<u>424.50</u>	<u>424.08</u>

**Note:** FTE's for Environment, Protective Inspection, and Infrastructure were added in conjunction with grant-funded projects (Bonne Femme and Hinkson Creek projects) and will continue only for the duration of the grant. Additional permanent staff was added for road maintenance operations in FY 2004 and 2005 (Road and Bridge Fund). Other staffing increases also funded from the Road and Bridge Fund include an Infrastructure Asset Management Technician and Lead Surveyor (FY 2007); Civil Engineer, Storm Water Coordinator, and Storm Water Educator (2009); and Data Management Technician (2012).



# Capital Outlay Summary—

This section presents capital outlay information regarding routine new and replacement capital outlay expenditures, by category and by fund, which are fully incorporated in the annual operating budget. It does not include capital outlay funded from Capital Project Funds, which are presented in a separate tab section of this budget document.

# Capital Outlay Summary cont'd

## Summary of Capital Expenditures by Fund—2012 Budget

### Summary of Capital Expenditures by Fund

#### 2012 Budget

Fund	Dept No	Dept Name	91000		92000		91100		92100		91301		92301		91302		92302		91400		92400		91300		92300		91200		92200		91800	
			Office Equipment Addition	Replacement	Furniture & Fixtures Addition	Replacement	Computer Hardware Addition	Replacement	Computer Software Addition	Replacement	Vehicles Addition	Replacement	Machinery & Equipment Addition	Replacement	Buildings & Improvements Additions	Replacements	Land Additions															
100	1170	Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 18,852	\$ 39,001	\$ 28,552	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
100	1210	Circuit Court Services	-	16,800	-	250	6,500	9,150	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	-	-	-	-	-	-		
100	1221	Circuit Clerk	-	1,200	-	500	-	3,075	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
100	1230	Jury Services & Court Costs	-	-	-	-	800	3,550	-	3,405	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800	-	-	-	-	-	-		
100	1241	Juvenile Office	-	-	-	-	2,145	4,990	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
100	1242	Juvenile Justice Center	-	-	-	-	390	585	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,968	-	-	-	-	-	-		
100	1251	Sheriff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800	20,000	-	-	-	-	-	-		
100	1255	Corrections	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23,000	-	-	-	-	-	-	-	-		
100	1256	Sheriff/Corr Bldg HK/Maint	-	-	-	-	8,397	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
100	1261	Prosecuting Attorney	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,500	-	-	-	-	-	-		
		General Fund Total	\$ -	\$ 18,000	\$ -	\$ 750	\$ 37,084	\$ 60,351	\$ 29,552	\$ 3,405	\$ -	\$ 23,000	\$ 4,800	\$ 44,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,000	\$ 4,800	\$ 44,868	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
201	2010	Assessment	-	-	-	-	-	9,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
204	2040	Public Works-R&B Maintenance	-	9,500	-	-	5,500	-	5,950	-	261,375	69,000	62,100	709,972	12,370	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
204	2045	Public Works-Design & Construction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,800	-	-	-	-	-	250,000	-	
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	-	-	-	-		
230	2300	Election Services	-	-	-	-	109,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
233	2330	FVAP Ease Grant Activity	-	-	-	-	30,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
250	2501	SD Forfeiture - Dept of Justice	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500	-	-	-	-	-	-	-	-	-	
250	2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,500	-	-	-	-	-	-	-	-	-	
256	2560	Inmate Security Fund Activity	-	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
280	2800	Storage & Preservation	-	-	-	15,000	-	-	2,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
283	2830	Circuit Drug Court	-	-	-	-	880	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
285	2850	Administration of Justice	-	-	-	-	2,500	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	322,500	14,000	50,576	-	-	-	-	-	-	-	
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	250	-	-	-	390	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
290	2905	Judicial Information System-Law Enf Sls Tax	-	-	-	-	-	4,800	8,000	-	-	-	-	-	-	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	
		Special Revenue Funds Total	\$ -	\$ 9,750	\$ -	\$ 15,000	\$ 148,730	\$ 14,690	\$ 92,050	\$ -	\$ 261,375	\$ 400,500	\$ 91,100	\$ 767,348	\$ 12,370	\$ 100,000	\$ 250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
610	6100	Facilities and Grounds Maintenance	-	-	-	-	-	-	-	-	-	1	27,500	3,500	1,550	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Internal Service Funds Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 27,500	\$ 3,500	\$ 1,550	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
		Total	\$ -	\$ 27,750	\$ -	\$ 15,750	\$ 185,814	\$ 75,041	\$ 121,602	\$ 3,405	\$ 261,376	\$ 451,000	\$ 99,400	\$ 813,766	\$ 12,370	\$ 100,000	\$ 250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total - Governmental Funds	\$ 2,384,723	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Total - Internal Service Funds	\$ 32,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
		Grand Total	\$ 2,417,274	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

# Operating Budgets—

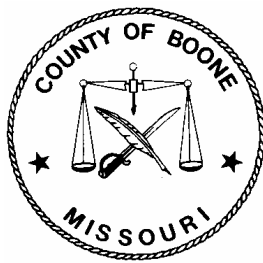
## General Fund and Special Revenue Funds

This section contains the County’s detailed operating budgets for activities, departments, and offices financed from the resources of the County’s General Revenue Fund and the County’s various special revenue funds. A description of each special revenue fund may be found in the General Information Section.

On the following pages, some of the budgets simply represent a cost center for specific activities, such as the Insurance and Safety budget. Other budgets reflect the costs and activities required to operate an entire elective office or department. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by functional areas as follows:

- General Government Operations
- Law Enforcement and Judicial—Circuit Court
- Law Enforcement and Judicial—Sheriff and Corrections
- Law Enforcement and Judicial—Prosecuting Attorney
- Law Enforcement and Judicial—Other
- Environment Protective Inspection & Infrastructure
- Health and Community Services
- Other



# County Assessor

Department Number 2010

## **Mission**

---

The Assessor is an elected official responsible for developing and maintaining a current list of all taxable real and tangible personal property in Boone County and assessing the property annually. Assessed valuation provides the tax base for property taxes levied by the County and its various political subdivisions. The Assessor's Office processes annual declaration forms for all tangible personal property to Boone County residents. The Assessor also performs tax mapping by maintaining and updating property lines based upon warranty deeds received from the Boone County Recorder of Deeds.

Operations of the Assessor's Office are funded solely with appropriations from the Assessment Fund, a special revenue fund that receives commission revenue from property tax collections as well as state reimbursement revenue.

## **Budget Highlights**

---

The State of Missouri significantly reduced the reimbursement revenue to counties in 2002, dropping the per parcel rate from \$6.20 to \$5.50 and then reducing it again in FY 2003 to \$5.00. In addition, the state "froze" the parcel counts. In FY 2005, the state began an effort to restore the funding, reaching \$6.00 per parcel in 2008.

During FY 2009, the Governor reduced the state reimbursement to \$4.00 per parcel in an attempt to respond to the state's budget difficulties. With a parcel count of approximately 60,900, this resulted in a revenue reduction to the Assessment Fund of approximately \$134,000 per year. During FY 2011, the state further reduced the per parcel rate to \$3.41, resulting in a revenue loss of approximately \$22,000. The FY 2012 budget assumes no further change in the reimbursement rate.

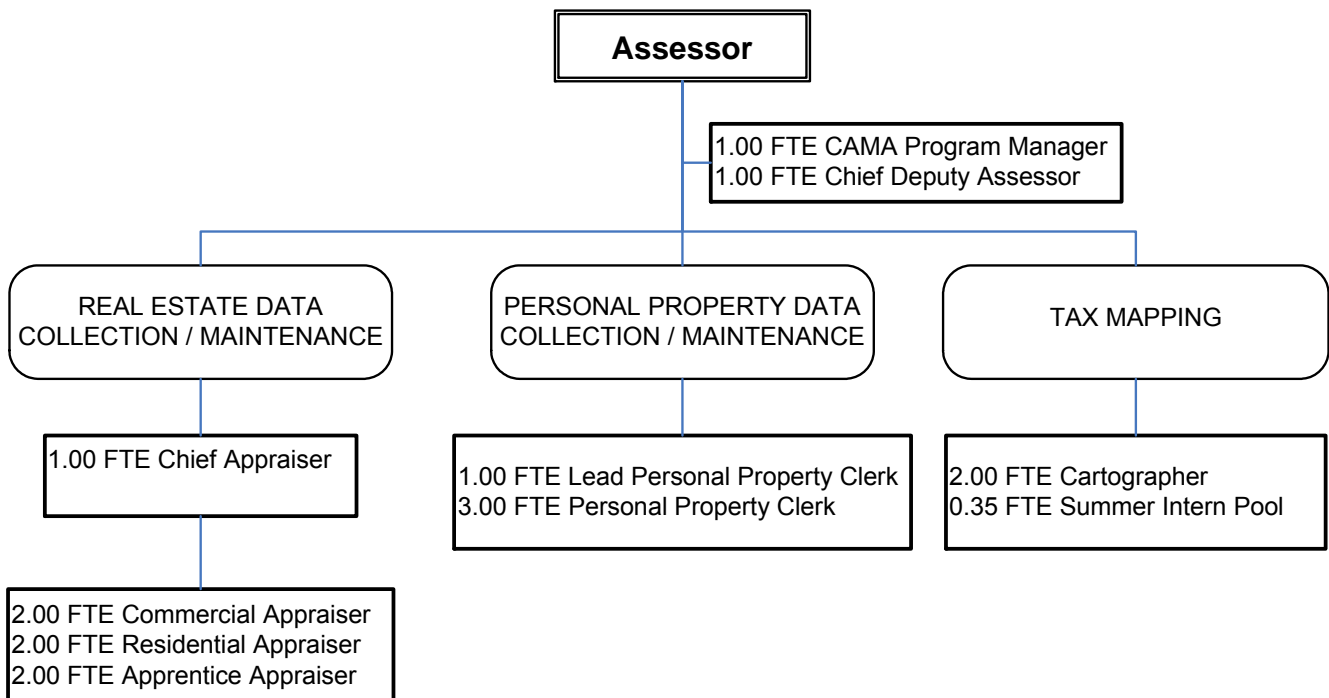
The FY 2011 budgeted included \$130,000 to update digital orthophotos. Aerial photos are generally updated every five years, resulting in cyclical spending increases. This accounts for the FY 2012 budget reduction; there are no other significant changes to this budget.

# County Assessor

## Personnel Detail

Position Title	2010	2011	2012	2011-2012
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Assessor (Elected)	1.00	1.00	1.00	-
Chief Appraiser	-	1.00	1.00	-
CAMA Program Manager	1.00	1.00	1.00	-
Appraiser/Commercial	2.00	2.00	2.00	-
Appraiser/Residential	2.00	2.00	2.00	-
Appraiser/Apprentice	3.00	2.00	2.00	-
Cartographer	2.00	2.00	2.00	-
Chief Deputy	1.00	1.00	1.00	-
Lead Personal Property Clerk	1.00	1.00	1.00	-
Personal Property Clerk	3.00	3.00	3.00	-
Geographic Inf Sys Intern Pool	0.35	0.35	0.35	-
<b>Total FTEs</b>	<u>16.35</u>	<u>16.35</u>	<u>16.35</u>	<u>-</u>
Overtime	\$ 30,000	\$ 35,000	\$ 35,000	\$ -

## Organizational Chart



# County Assessor

## Annual Budget

### 2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3461	STATE REIMBURS-ASSESSMENT	243,656	243,650	221,251	221,251	0	221,251	9-
	SUBTOTAL *****	243,656	243,650	221,251	221,251	0	221,251	9-
CHARGES FOR SERVICES								
3525	REIMB. SPECIAL PROJECTS	0	0	115,000	0	0	0	0
3550	COMMISSIONS	856,454	845,700	869,300	869,300	0	869,300	2
	SUBTOTAL *****	856,454	845,700	984,300	869,300	0	869,300	2
INTEREST								
3710	INTEREST	307	600	300	300	0	300	50-
3711	INT-OVERNIGHT	833	925	920	850	0	850	8-
3712	INT-LONG TERM INVEST	17,877	6,470	7,685	6,405	0	6,405	1-
3798	INC/DEC IN FV OF INVESTMENTS	11,347-	0	0	0	0	0	0
	SUBTOTAL *****	7,670	7,995	8,905	7,555	0	7,555	5-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	721	0	0	0	0
3830	SALES	8,393	7,000	3,700	3,700	0	3,700	47-
3835	SALE OF COUNTY FIXED ASSET	202	0	38	0	0	0	0
3880	CONTRIBUTIONS	0	0	25,000	0	0	0	0
	SUBTOTAL *****	8,595	7,000	29,459	3,700	0	3,700	47-
	TOTAL REVENUES *****	1,116,377	1,104,345	1,243,915	1,101,806	0	1,101,806	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	582,277	706,064	579,204	720,007	0	720,007	1
10110	OVERTIME	27,232	35,000	30,000	35,000	0	35,000	0
10120	HOLIDAY WORKED	124	0	0	0	0	0	0
10200	FICA	43,591	56,691	44,061	57,758	0	57,758	1
10300	HEALTH INSURANCE	61,750	76,000	66,500	76,000	0	76,000	0
10325	DISABILITY INSURANCE	2,120	2,579	2,579	2,061	0	2,061	20-
10350	LIFE INSURANCE	686	848	848	752	0	752	11-
10375	DENTAL INSURANCE	4,628	5,696	4,984	5,696	0	5,696	0
10400	WORKERS COMP	21,795	26,480	26,480	24,816	0	24,816	6-
10500	401(A) MATCH PLAN	4,305	5,616	4,305	5,616	0	5,616	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,677	1,430	1,704	0	0	1,700	18
	SUBTOTAL *****	750,187	916,404	760,665	927,706	0	929,406	1
MATERIALS & SUPPLIES								
22000	POSTAGE	31,693	58,000	31,000	58,000	0	58,000	0
22500	SUBSCRIPTIONS/PUBLICATIONS	3,988	4,500	4,400	4,500	0	4,500	0
23000	OFFICE SUPPLIES	1,001	3,100	3,040	3,100	0	3,100	0
23001	PRINTING	5,744	9,000	6,000	9,000	0	9,000	0
23017	COMPUTER PAPER	1,783	5,000	2,500	5,000	0	5,000	0
23018	PRINTER SUPPLIES	101	3,600	200	3,600	0	3,600	0
23022	MAPPING SUPPLIES	612	3,500	2,000	7,000	0	7,000	100
23050	OTHER SUPPLIES	121	700	250	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	334	2,000	500	2,000	0	2,000	0
23855	FURNITURE/FIXTURE <\$1000	0	0	115	0	0	0	0
	SUBTOTAL *****	45,382	89,400	50,005	92,900	0	92,900	3
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	1,161	2,800	410	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	750	4,285	500	4,285	0	4,285	0
37210	TRAINING/SCHOOLS	2,881	8,190	3,405	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	299	1,500	1,500	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	1,375	4,000	2,500	4,000	0	4,000	0
	SUBTOTAL *****	6,467	20,775	8,315	20,775	0	20,775	0

# County Assessor

2010 ASSESSMENT  
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48000	TELEPHONES	4,953	5,800	5,000	5,800	0	5,800	0
48002	DATA COMMUNICATIONS	0	672	0	0	0	0	0
48050	CELLULAR TELEPHONES	463	1,600	1,020	1,600	0	1,600	0
SUBTOTAL *****		5,417	8,072	6,020	7,400	0	7,400	8-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,387	5,500	2,200	5,500	0	5,500	0
59100	VEHICLE REPAIRS/MAINTENANCE	671	3,650	2,000	3,650	0	3,650	0
59200	LOCAL MILEAGE	0	1,750	0	1,750	0	1,750	0
59300	PARKING	2,090	2,090	2,132	2,090	0	2,090	0
SUBTOTAL *****		5,149	12,990	6,332	12,990	0	12,990	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	8,444	9,551	9,551	8,814	0	8,814	7-
60200	EQUIP REPAIRS/MAINTENANCE	698	3,320	700	3,320	0	3,320	0
SUBTOTAL *****		9,142	12,871	10,251	12,134	0	12,134	5-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,995	12,010	9,714	15,342	0	15,342	27
71000	INSURANCE AND BONDS	4,686	15,000	4,447	8,000	0	8,000	46-
71100	OUTSIDE SERVICES	86,795	122,117	116,334	116,002	0	116,002	5-
71101	PROFESSIONAL SERVICES	49,177	221,845	100,000	100,000	0	100,000	54-
71105	LEGAL SERVICES	251	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	54,641	40,483	40,483	38,681	0	38,681	4-
71501	PARKING	0	0	0	1,860	0	1,860	0
SUBTOTAL *****		206,546	419,455	270,978	287,885	0	287,885	31-
OTHER								
83919	OTO: TO CAPITAL PROJECT FUND	0	8,155	8,155	0	0	0	0
84400	PUBLIC NOTICES	1,432	3,200	1,500	3,200	0	3,200	0
84700	WITNESS EXPENSES	25	0	0	0	0	0	0
84801	TRANSCRIPTS-CIVIL	0	0	601	0	0	0	0
86800	EMERGENCY	0	2,400	0	12,000	0	12,000	400
86910	PY ENCUMBRANCES NOT USED	25,430-	0	0	0	0	0	0
SUBTOTAL *****		23,972-	13,755	10,256	15,200	0	15,200	10
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	9,217	5,110	7,613	0	0	0	0
91302	COMPUTER SOFTWARE	0	809	695	0	0	0	0
92100	REPLCMNT FURN & FIXTURES	217	1,600	1,004	0	0	0	0
92301	REPLC COMPUTER HDWR	18,486	12,150	6,890	0	9,500	9,500	21-
92302	REPLC COMPUTER SOFTWARE	10,393	390	387	0	0	0	0
SUBTOTAL *****		38,314	20,059	16,589	0	9,500	9,500	52-
TOTAL EXPENDITURES *****		1,042,636	1,513,781	1,139,411	1,376,990	9,500	1,388,190	8-

Decimal values have been truncated.



# County Auditor

Department Number 1110

## Mission

---

The Boone County Auditor is an elected official responsible for establishing, implementing, and monitoring the accounting and budgeting systems of Boone County. The Boone County Auditor is responsible for preparing the County's annual financial statements and coordinating the annual financial audit. As budget officer, the County Auditor is responsible for preparing and submitting a proposed annual budget to the County Commission and preparing and publishing the final budget document.

The County Auditor certifies County contracts as to budgetary compliance. In addition, the County Auditor reviews and certifies financial payment transactions, ensuring budgetary compliance as well as compliance with internal control procedures and local policies. The County Auditor is responsible for the County's accounts payable process including 1099 reporting as well as auditing Procurement Card purchases. The County Auditor maintains property records and conducts physical inventories.

## Budget Highlights

---

There are no significant changes in this budget.

## Goals and Objectives

---

### Budget Year Objectives

- Improve the County's financial reporting to the general public by preparing and publishing a simplified financial report, referred to as a Popular Annual Financial Report (PAFR) or "popular report". This report is intended to better inform the public about the County's financial condition without excessive detail or the use of technical accounting terms commonly found in the County's Comprehensive Annual Financial Report (CAFR).
- With assistance from Information Technology, implement imaging applications for several databases including vendor file (W-9), property records, journal entries, and budget adjustments. Complete implementation is expected to require 18-24 months.
- With assistance from Information Technology, design, test, and implement an automated interface with the 13<sup>th</sup> Judicial Circuit Court to extend functionality of the County's automated Accounts Payable System to the budgets administered by the Circuit Court. This will reduce errors, eliminate redundant data entry, and improve efficiency.
- Complete purification of Vendor File records; this will improve the 1099 reporting process.
- Implement the new accounting standard, GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which is applicable to the County's external financial reporting activities.

# County Auditor

## Progress on Prior Year Objectives

- Complete the planning process for implementing imaging applications within the Auditor's office.  
**Response:** Completed.
  
- With assistance from Information Technology, design, test, and implement programming enhancements related to the Procurement Card program; this will automate data transfer and general ledger posting.  
**Response:** Completed.
  
- Complete purification of Vendor File records; this will improve 1099 reporting process  
**Response:** In progress. Programming and file enhancements were identified in order to accomplish the desired outcomes. With assistance from Information Technology, the necessary modifications were completed and work on the project has resumed.

# County Auditor

## Performance Measures

Performance Measure	2010	2011	2012
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	148	150	150
Number of Budget Revisions/Amendments Processed	172	150	150
Number of Purchase Orders Processed	227	215	220
Number of Payment Requisitions Audited and Processed	9,019	8,020	8,100
Number of Payment Requisition Invoices Audited	18,475	17,200	17,350
Number of Procurement Card Transactions Audited	1,650	1,950	2,000
Number of Contracts Certified	259	230	230
Number of Journal Entries Approved & Processed	1,379	870	875
Number of Departments Inventoried	5	31 (a)	3
Recorded Value of Inventoried Assets (Millions)	\$73.5	\$73.6	\$73.7
Number of Assets Inventoried (excludes infrastructure)	7,815	7900	7950
Number of Personnel Action Forms Approved & Processed	456	465	900
Number of Employee Positions Monitored	452	450	450
Number of Federal/State Grants Monitored	40	40	40
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Yes	Yes
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Yes

(a) A physical inventory was completed for computer equipment in all departments supported by 1170.

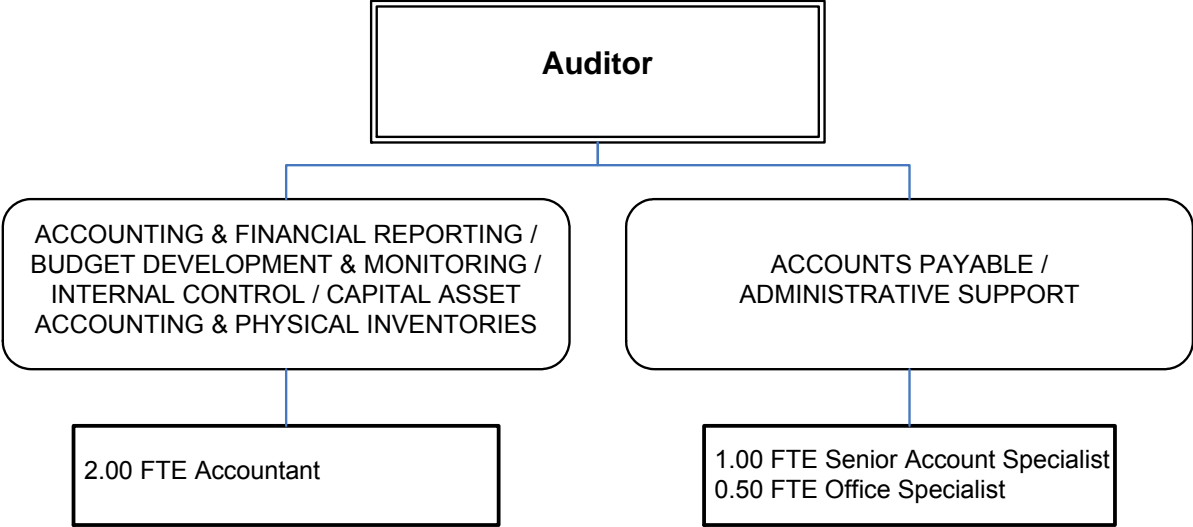
## Personnel Detail

Position Title	2010	2011	2012	2011-2012
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Auditor (Elected)	1.00	1.00	1.00	-
Accountant	2.00	2.00	2.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
<b>Total FTEs</b>	<b>4.50</b>	<b>4.50</b>	<b>4.50</b>	<b>-</b>
Overtime	\$ 8,600	\$ 8,500	\$ 8,500	\$ -

# County Auditor

## Organizational Chart

---



# County Auditor

## Annual Budget

### 1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	3	0	0	0	0	0	0
	SUBTOTAL *****	3	0	0	0	0	0	0
	TOTAL REVENUES *****	3	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	205,856	211,484	206,955	215,716	0	215,716	2
10110	OVERTIME	7,137	8,000	7,500	8,000	0	8,000	0
10120	HOLIDAY WORKED	0	500	350	500	0	500	0
10200	FICA	15,261	16,828	15,755	17,152	0	17,152	1
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	749	782	782	625	0	625	20-
10350	LIFE INSURANCE	264	265	265	235	0	235	11-
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	639	571	571	538	0	538	5-
10500	401(A) MATCH PLAN	1,920	1,755	1,935	1,755	0	1,755	0
10600	UNEMPLOYMENT BENEFITS	1,951	0	0	0	0	0	0
	SUBTOTAL *****	259,309	265,715	259,643	270,051	0	270,051	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	420	770	600	770	0	770	0
23000	OFFICE SUPPLIES	1,167	1,100	1,100	1,300	0	1,300	18
23001	PRINTING	358	1,050	600	850	0	850	19-
23050	OTHER SUPPLIES	0	100	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	100	200	0	200	0
	SUBTOTAL *****	1,946	3,220	2,400	3,220	0	3,220	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	985	780	600	780	0	780	0
37200	SEMINARS/CONFEREN/MEETING	698	700	600	700	0	700	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	264	450	250	450	0	450	0
37230	MEALS & LODGING-TRAINING	0	510	0	510	0	510	0
	SUBTOTAL *****	1,947	2,440	1,450	2,440	0	2,440	0
	UTILITIES							
48000	TELEPHONES	1,990	2,200	2,000	2,200	0	2,200	0
	SUBTOTAL *****	1,990	2,200	2,000	2,200	0	2,200	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	75	25	75	0	75	0
	SUBTOTAL *****	0	75	25	75	0	75	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	844	550	500	550	0	550	0
	SUBTOTAL *****	844	550	500	550	0	550	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,015	1,065	1,025	1,120	0	1,120	5
71500	BUILDING USE/RENT CHARGE	18,840	14,158	14,158	13,533	0	13,533	4-
	SUBTOTAL *****	19,855	15,223	15,183	14,653	0	14,653	3-
	TOTAL EXPENDITURES *****	285,892	289,423	281,201	293,189	0	293,189	1

Decimal values have been truncated.

# Collector of Revenue - Combined Budget Summary

## Description of Funding Sources

The Boone County Collector of Revenue provides services that are primarily funded with appropriations from the General Fund and supplemented with additional resources from the Tax Maintenance Fund, a statutory special revenue fund created pursuant to RSMo 52.312-317 which accounts for additional delinquent fees and commissions authorized by state statute. The Boone County Collector of Revenue approves the annual budget from the Tax Maintenance Fund and administers the fund.

The General Fund appropriations are accounted for within department number 1150, and the Tax Maintenance Fund appropriations are accounted for within department number 2110. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations from the General Fund; as noted above, the Collector of Revenue establishes and approves the appropriations from the Tax Maintenance Fund.

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 437,334	\$ 425,148	\$ 384,671	\$ 109,229	\$ -	\$ 493,900
211	2110	Tax Maintenance	202,872	216,127	1,956	181,921	-	183,877
<b>Total</b>			<u>\$ 640,206</u>	<u>\$ 641,275</u>	<u>\$ 386,627</u>	<u>\$ 291,150</u>	<u>\$ -</u>	<u>\$ 677,777</u>

# Collector of Revenue Summary

## Personnel Summary

Position Title	FY 2010 Full-time Equiva- lent	FY 2011 Full-time Equiva- lent	Departmental Funding Source			Change
			Dept. No. 1150 Full-time Equiva- lent	Dept. No. 2110 Full-time Equiva- lent	FY 2012 Total Full-time Equiva- lent	
Collector of Revenue						
Collector (Elected)	1.00	1.00	1.00	-	1.00	-
Chief Deputy Collector	1.00	1.00	1.00	-	1.00	-
Accountant	1.00	1.00	1.00	-	1.00	-
Deputy Collector	4.00	4.00	4.00	-	4.00	-
Office Specialist Pool	1.25	1.25	1.25	-	1.25	-
Subtotal	<u>8.25</u>	<u>8.25</u>	<u>8.25</u>	<u>-</u>	<u>8.25</u>	<u>-</u>
Tax Maintenance						
Office Specialist Pool	0.08	0.08	-	0.08	0.08	-
Subtotal	<u>0.08</u>	<u>0.08</u>	<u>-</u>	<u>0.08</u>	<u>0.08</u>	<u>-</u>
<b>Total FTEs</b>	<u>8.33</u>	<u>8.33</u>	<u>8.25</u>	<u>0.08</u>	<u>8.33</u>	<u>-</u>
Overtime	\$ 3,825	\$ 3,825	\$ 3,825	\$ -	\$ 3,825	\$ -

# Collector of Revenue

Department Numbers 1150, 2110

## Mission

---

The collector's office mission is to serve Boone County citizens by efficiently, accurately and fairly collecting and disbursing property taxes and fees for those entities which provide needed services to county residents.

The Boone County Collector of Revenue is the elected official responsible for collecting current and delinquent property taxes for the state, county, and various political subdivisions having authorized property tax levies within the county. The collector collects for cities and towns within the county by separate contract as a service to those municipalities. The collector is charged under Missouri statutes to use any legal means to collect delinquent taxes, fees and special assessments.

Tax records as far back as 1862 are maintained on microfilm and held for public use within the collector's office. Tax records for the most recent five years are viewable online through the collector's web page. Upon request, tax record searches are performed by the collector's office for the fee specified under the Missouri Sunshine Law covering open records.

The collector has the statutory responsibility of coordinating the flow of tax data from the offices of the recorder, clerk, and assessor with that of the collector of revenue in cooperation with the data processing center.

## Budget Highlights

---

**General Fund (Dept. No. 1150):** There are no significant changes to the budget.

**Tax Maintenance Fund (Dept. No. 2110):** This budget includes reimbursement to the General Fund for the payroll and benefit costs pertaining to one Senior Programming Analyst position in the Information Technology (IT) Department (department number 1170) and one Assistant County Counselor in the County Counselor's Office (1126). The additional programmer position was added to the IT budget mid-year 2002, pursuant to a contract between the Collector and the County Commission. The Assistant County Counselor position was added to the FY 2011 budget and is also governed by a contract between the Collector and the County Commission. The reimbursement for both positions is accounted for in account # 71101, Professional Services.



# Collector of Revenue

## Goals and Objectives

---

### Budget Year Objectives

- Implement a remote deposit function into the daily balancing of tax receipts.
- Research the possibility of distributing property tax revenue electronically to the taxing entities.
- Research the possibility of receiving electronic property tax payments from tax servicing companies and escrow agencies.
- Develop a process through programming to extract or link data from the AS400 to populate a Microsoft Publisher document with required information for creating the tax sale ad.
- Establish a protocol for seizing and selling personal property of a judgment taxpayer to satisfy the debt.

### Progress on Prior Year Objectives

- Research the possibility of having on company process tax payments made online, via IVR, and in-office with a credit card.  
**Response:** We are currently in the process of evaluating RFP's from vendors that can provide the processing of tax payments made online, via IVR and in-person. This should be in place before the 2011 tax season.
- Restructure/reorganize files and records to better establish a process for storage and destruction.  
**Response:** With the track filing system the collector's office inherited from the treasurer, much has been accomplished and is ongoing.
- Create an effective data file for Food Establishment Permits.  
**Response:** This is ongoing and carried forward for 2012.

# Collector of Revenue

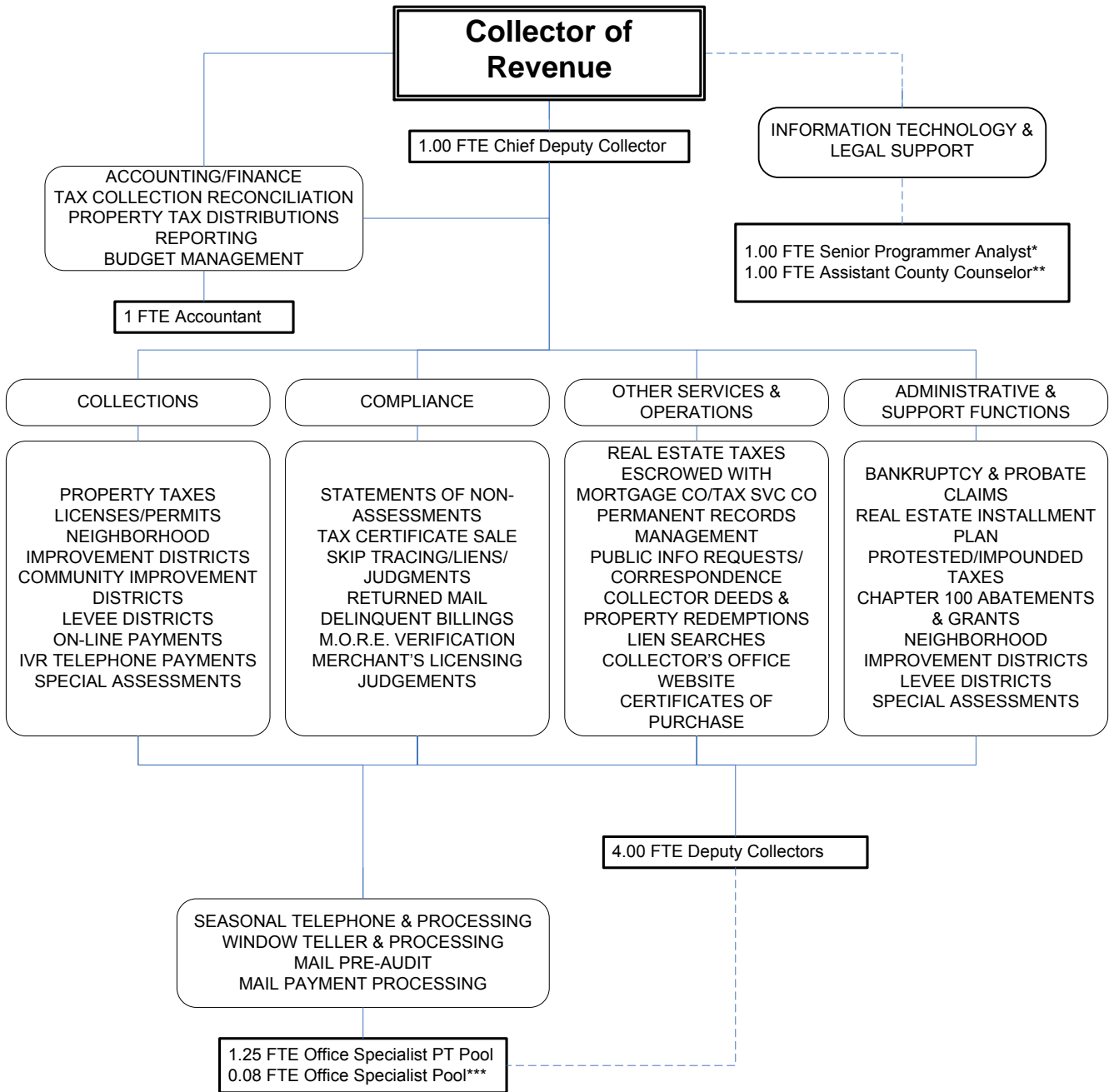
## Performance Measures

Performance Measure	2011*	2012*	2013*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	62,328	62,400	62,500
Number of Real Estate Parcels on Installment Payments	993	1,042	1,073
Number of Delinquent Real Estate Prop. Tax Bills Mailed	14,658	14,553	14,570
Number of Personal Property Tax Bills Collected	65,272	66,000	66,800
Number of Merchant Licenses Collected	2,236	2,234	2,257
Number of Cash Drawers Balanced	2,356	2,715	2,725
Number of In-Person Customers	33,061	31,050	33,500
Number of Statements of Non-Assessment	9,951	10,300	10,400
Number of Bankruptcy Claims, Notices, Filings & Dischgs	1,821	1,631	1,570
Number of Probate Claims and Satisfactions Filed	90	85	95
Total Collections on Probate Claims	\$ 14,900	\$8,250	\$9,000
Number of Telephone Calls	17,432	17,230	17,100
Number of Address Changes	8,362	8,150	8,000
Number of Rejection Notices Generated	1,147	1,180	1,225
Number of Legal Descriptions Created for Tax Sale Advertising	511	329	350
Number of Certified Notices to lien Holders and Owners	1036	934	994
Number of Certificates of Mailing to Lien Holders, Owners & Occupant	11	6	6
Number of Properties Subject to Tax Sale/Number Sold	513/10	329/7	350/11
Number of Checks Generated	797	800	800
Number of Credit Card Transactions In Person & By Mail	3,248	3,400	3,500
Number of Returned Checks	87	82	80
Number of Duplicate Receipts Issued	9,350	9,450	9,500
Number of Bills Collected (All Types)	130,828	132,463	134,119
Number of Lien Releases Created and Recoded on NIDs	131	58	10
Number of Parcels With Homestead Preservation Credits	7	no state appropriations	no state appropriations
Number of Cities and Town for Which Taxes are Collected	8	8	8
Number of Taxing Entity Audit Confirmations	16	16	16
Number of Property Tax Bills Collected for Other Counties	184	187	185
Number of Nuisance Abatements Billed	11	18	20
Number of Food Establishment Permits Billed	160	163	163
Number of M.O.R.E. Program Verifications	5,236(8mo)	N/A	N/A
Number of Bills Collected by IVR	637	675	725
Number of Bills Paid Online	5,620	5,800	6,000
Total Collections By IVR	\$190,615	\$202,500	\$217,500
Total Collections Online	\$2,015,332	\$2,059,000	\$2,130,000
Total Collections (in millions)	\$143.6	\$145.0	\$146.4

\*The Collector's fiscal year runs March 1 through February 28. Performance Measure data is collected and reported according to the Collector's fiscal year.

# Collector of Revenue

## Organizational Chart



\* 1.00 FTE Senior Programmer Analyst is accounted for within Information Technology (Dept 1170) and reimbursed from the Tax Maintenance Fund (Dept 2110)

\*\*1.00 FTE Assistant County Counselor is accounted for within County Counselor Office (Dept 1126) and reimbursed from the Tax Maintenance Fund (Dept 2110)

\*\*\* 0.08 FTE Office Specialist Pool is funded from the Tax Maintenance Fund (Dept 2110)

# Collector of Revenue

## Annual Budget

### 1150 COLLECTOR

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3311	LICENSES AND PERMITS LIQUOR	111,937	113,334	114,543	114,540	0	114,540	1
3312	AUCTION	460	300	100	300	0	300	0
3313	MERCHANTS AND MANUFACTURE	11,240	11,675	11,250	11,250	0	11,250	3-
	SUBTOTAL *****	123,637	125,309	125,893	126,090	0	126,090	0
3493	INTERGOVERNMENTAL REVENUE FOREST CROPLAND PILT	418	420	420	420	0	420	0
	SUBTOTAL *****	418	420	420	420	0	420	0
3506	CHARGES FOR SERVICES CERTIFICATE OF REDEMPTION FEE	0	2	2	2	0	2	0
3508	DUPLICATE TAX RECEIPT	8,314	8,675	8,182	8,000	0	8,000	7-
3509	DEED FEE	10	9	6	9	0	9	0
3510	COPIES	356	400	400	400	0	400	0
3511	COST OF TAX SALE REIMBURS	36,386	47,853	23,075	44,853	0	44,853	6-
3550	COMMISSIONS	1,505,401	1,460,013	1,495,783	1,489,505	0	1,489,505	2
3560	COLLECTION FEES	1,610	1,593	1,597	1,613	0	1,613	1
3577	COLL DEL FEES & COMM	203,119	187,397	180,019	181,921	0	181,921	2-
	SUBTOTAL *****	1,755,198	1,705,942	1,709,064	1,726,303	0	1,726,303	1
3710	INTEREST	6,956	8,565	5,523	5,523	0	5,523	35-
	SUBTOTAL *****	6,956	8,565	5,523	5,523	0	5,523	35-
3892	MISCELLANEOUS DEPOSIT OVERAGE	0	0	1	0	0	0	0
3894	RETURNED CHECK PENALTY	2,575	2,500	2,500	2,500	0	2,500	0
	SUBTOTAL *****	2,575	2,500	2,501	2,500	0	2,500	0
	TOTAL REVENUES *****	1,888,786	1,842,736	1,843,401	1,860,836	0	1,860,836	0
10100	PERSONAL SERVICES SALARIES & WAGES	283,731	310,757	280,754	316,235	0	316,235	1
10110	OVERTIME	1,907	3,825	3,825	3,825	0	3,825	0
10120	HOLIDAY WORKED	536	0	0	0	0	0	0
10200	FICA	20,874	24,066	21,017	24,484	0	24,484	1
10300	HEALTH INSURANCE	33,250	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	981	1,040	1,040	831	0	831	20-
10350	LIFE INSURANCE	369	371	371	329	0	329	11-
10375	DENTAL INSURANCE	2,492	2,492	2,492	2,492	0	2,492	0
10400	WORKERS COMP	911	817	817	768	0	768	5-
10500	401(A) MATCH PLAN	2,340	2,457	2,355	2,457	0	2,457	0
10600	UNEMPLOYMENT BENEFITS	0	677	677	0	0	0	0
	SUBTOTAL *****	347,393	379,752	346,598	384,671	0	384,671	1
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATIONS	0	50	415	150	0	150	200
23000	OFFICE SUPPLIES	3,116	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	10,860	10,160	10,160	9,805	0	9,805	3-
23017	COMPUTER PAPER	1,494	3,200	3,200	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	357	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	15,828	17,410	17,775	17,155	0	17,155	1-
37000	DUES TRAVEL & TRAINING DUES & PROF CERTS/LICENSE	25	25	25	25	0	25	0
37200	SEMINARS/CONFEREN/MEETING	855	825	855	855	0	855	3
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	354	550	550	550	0	550	0
	1150 COLLECTOR 100 GENERAL FUND							
37230	MEALS & LODGING-TRAINING	572	625	625	625	0	625	0
	SUBTOTAL *****	1,806	2,025	2,055	2,055	0	2,055	
48000	UTILITIES TELEPHONES	2,665	2,835	2,835	3,240	0	3,240	14
	SUBTOTAL *****	2,665	2,835	2,835	3,240	0	3,240	14

# Collector of Revenue

1150 COLLECTOR  
100 GENERAL FUND

	2010	2011 BUDGET +	2011	2012 CORE	2012 SUPPLEMENTAL	2012 ADOPTED	%CHG FROM PY
EQUIP & BLDG MAINTENANCE							
60050 EQUIP SERVICE CONTRACT	760	820	820	986	0	986	20
60200 EQUIP REPAIRS/MAINTENANCE	136	500	500	500	0	500	0
<b>SUBTOTAL *****</b>	<b>896</b>	<b>1,320</b>	<b>1,320</b>	<b>1,486</b>	<b>0</b>	<b>1,486</b>	<b>12</b>
CONTRACTUAL SERVICES							
71000 INSURANCE AND BONDS	150	100	100	100	0	100	0
71100 OUTSIDE SERVICES	3,712	2,960	2,960	2,530	0	2,530	14-
71107 BANK/CREDIT CARD SERVICE FEES	0	0	0	8,610	0	8,610	0
71116 SERVICES/SURVEYOR	0	4,000	3,007	4,000	0	4,000	0
71500 BUILDING USE/RENT CHARGE	23,285	28,235	28,235	26,980	0	26,980	4-
<b>SUBTOTAL *****</b>	<b>27,147</b>	<b>35,295</b>	<b>34,302</b>	<b>42,220</b>	<b>0</b>	<b>42,220</b>	<b>19</b>
OTHER							
84400 PUBLIC NOTICES	8,617	9,048	6,605	9,048	0	9,048	0
84500 TITLE SEARCH	26,798	34,025	13,658	34,025	0	34,025	0
86898 OVER AND SHORT	13-	0	0	0	0	0	0
<b>SUBTOTAL *****</b>	<b>35,401</b>	<b>43,073</b>	<b>20,263</b>	<b>43,073</b>	<b>0</b>	<b>43,073</b>	<b>0</b>
FIXED ASSET ADDITIONS							
91301 COMPUTER HARDWARE	198	0	0	0	0	0	0
92000 REPLCMNT OFFICE EQUIP	5,996	0	0	0	0	0	0
<b>SUBTOTAL *****</b>	<b>6,194</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES *****</b>	<b>437,334</b>	<b>481,710</b>	<b>425,148</b>	<b>493,900</b>	<b>0</b>	<b>493,900</b>	<b>2</b>

## 2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3577	CHARGES FOR SERVICES COLL DEL FEES & COMM	203,112	187,397	180,120	181,921	0	181,921	2-
<b>SUBTOTAL *****</b>		<b>203,112</b>	<b>187,397</b>	<b>180,120</b>	<b>181,921</b>	<b>0</b>	<b>181,921</b>	<b>2-</b>
	INTEREST							
3710	INTEREST	158	159	0	0	0	0	0
3711	INT-OVERNIGHT	168	157	197	197	0	197	25
3712	INT-LONG TERM INVEST	3,597	3,429	1,283	1,283	0	1,283	62-
3798	INC/DEC IN FV OF INVESTMENTS	2,388-	0	668	668	0	668	0
<b>SUBTOTAL *****</b>		<b>1,535</b>	<b>3,745</b>	<b>2,148</b>	<b>2,148</b>	<b>0</b>	<b>2,148</b>	<b>42-</b>
<b>TOTAL REVENUES *****</b>		<b>204,648</b>	<b>191,142</b>	<b>182,268</b>	<b>184,069</b>	<b>0</b>	<b>184,069</b>	<b>3-</b>
	PERSONAL SERVICES							
10100	SALARIES & WAGES	23,092	1,814	0	1,814	0	1,814	0
10200	FICA	1,766	138	0	138	0	138	0
10400	WORKERS COMP	0	4	0	4	0	4	0
<b>SUBTOTAL *****</b>		<b>24,858</b>	<b>1,956</b>	<b>0</b>	<b>1,956</b>	<b>0</b>	<b>1,956</b>	<b>0</b>
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	1,032	1,032	300	0	300	70-
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	0	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,010	1,010	200	0	200	80-
<b>SUBTOTAL *****</b>		<b>0</b>	<b>2,442</b>	<b>2,442</b>	<b>900</b>	<b>0</b>	<b>900</b>	<b>63-</b>
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	250	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	1,135	1,150	1,150	1,150	0	1,150	0
37210	TRAINING/SCHOOLS	0	2,000	2,000	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,541	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	2,744	4,000	4,000	4,000	0	4,000	0
37235	MEALS & LODGING - OTHER	0	200	200	200	0	200	0
37240	REGISTRATION/TUITION	0	1,000	1,000	1,000	0	1,000	0
<b>SUBTOTAL *****</b>		<b>5,670</b>	<b>11,000</b>	<b>11,000</b>	<b>11,000</b>	<b>0</b>	<b>11,000</b>	<b>0</b>

# Collector of Revenue

## 2110 COLLECTOR TAX MAINT ACTIVITY

### 211 COLLECTOR TAX MAINTENANCE FUND

ACCT DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES							
71000 INSURANCE AND BONDS	0	25	25	25	0	25	0
71100 OUTSIDE SERVICES	24,393	2,600	2,600	2,600	0	2,600	0
71101 PROFESSIONAL SERVICES	74,284	130,575	117,460	119,275	0	119,275	8-
71105 LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
SUBTOTAL *****	98,677	143,200	130,085	131,900	0	131,900	7-
OTHER							
83917 OTO: TO GENERAL FUND	72,393	66,693	66,693	0	0	0	0
86850 CONTINGENCY	0	26,635	0	38,121	0	38,121	43
SUBTOTAL *****	72,393	93,328	66,693	38,121	0	38,121	59-
FIXED ASSET ADDITIONS							
91100 FURNITURE AND FIXTURES	0	4,824	4,824	0	0	0	0
91301 COMPUTER HARDWARE	672	0	0	0	0	0	0
91302 COMPUTER SOFTWARE	598	1,084	1,083	0	0	0	0
SUBTOTAL *****	1,271	5,908	5,907	0	0	0	0
TOTAL EXPENDITURES *****	202,872	257,834	216,127	183,877	0	183,877	28-

Decimal values have been truncated.

# County Association Dues

Department Number 1122

## Mission

The County Commission is responsible for the County Association Dues budget. The purpose of this budget is to provide payment of dues for Boone County's membership in the following associations and organizations:

- National Association of Counties (NACo)
- Missouri Association of Counties (MAC)
- City of Columbia Chamber of Commerce
- City of Centralia Chamber of Commerce
- City of Ashland Chamber of Commerce
- City of Sturgeon Chamber of Commerce
- City of Hallsville Chamber of Commerce
- Mid Missouri Tourism Council
- Mid Missouri Regional Planning Committee

The budget also provides appropriations for elected official attendance at the following events:

- NACo Annual Conference (3-4 attendees, depending on cost)
- NACo Legislative Conference (1-2 attendees, depending on cost)
- MAC Annual Conference (4-6 county officials, based on historical experience)
- MAC Legislative Conference (3-5 county officials, based on historical experience)

## Budget Highlights

There are no significant changes to this budget.

## Annual Budget

### 1122 COUNTY ASSOCIATION DUES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	28,357	28,752	28,752	27,920	0	27,920	2-
37200	SEMINARS/CONFEREN/MEETING	1,920	2,540	2,245	2,540	0	2,540	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	656	1,825	1,825	1,765	0	1,765	3-
37230	MEALS & LODGING-TRAINING	941	4,376	3,366	4,850	0	4,850	10
	SUBTOTAL *****	31,875	37,493	36,188	37,075	0	37,075	1-
	TOTAL EXPENDITURES *****	31,875	37,493	36,188	37,075	0	37,075	1-

Decimal values have been truncated.

# County Clerk & Elections- Combined Budget Summary

## **Description of Funding Sources**

---

The statutory functions of the Boone County Clerk, including Elections, are primarily funded with appropriations from the General Fund and supplemented with additional resources from the Election Services Fund and various election-related grant funds.

**Clerk's Operations--** Funding for Clerk's operations includes the following:

General Fund

- County Clerk (1131)
- Records Management (1196)

**Elections and Registration--** Funding sources for Elections and Registration operations include the following:

General Fund

- Election and Registration (1132)
- Election Activities (1133)

Election Services Fund (2300)

Various sources of grant funding (2310-2312; 2330)

Election Equipment Replacement Fund (2320)

The County Commission establishes and approves the appropriations from the General Fund; the County Clerk establishes and approves the appropriations from the other funds.



# County Clerk & Elections Summary

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
County Clerk & Records Management								
100	1131	County Clerk	\$ 297,106	\$ 302,407	\$ 289,422	\$ 24,838	\$ -	\$ 314,260
100	1196	Records Management	27,616	24,699	-	34,082	-	34,082
		<b>Subtotal</b>	<u>324,722</u>	<u>327,106</u>	<u>289,422</u>	<u>58,920</u>	<u>-</u>	<u>348,342</u>
Election and Registration								
100	1132	Election & Registration	951,981	470,736	356,640	132,234	-	488,874
100	1133	Election Activities	-	-	26,163	1,016,450	-	1,042,613
230	2300	Election Services	264,888	2,608	-	50,700	109,250	159,950
231	2310	HAVA Requirements Pmts Grant	16,029	-	-	-	-	-
231	2311	Election Reform Payments Grant	57,692	43,887	-	28,604	-	28,604
232	2320	Election Equipment Replacement	-	-	-	-	-	-
233	2330	FVAP EASE Grant Acitivity	-	-	-	477,540	30,600	508,140
		<b>Subtotal</b>	<u>1,290,590</u>	<u>517,231</u>	<u>382,803</u>	<u>1,705,528</u>	<u>139,850</u>	<u>2,228,181</u>
		<b>Total</b>	<u>\$ 1,615,312</u>	<u>\$ 844,337</u>	<u>\$ 672,225</u>	<u>\$ 1,764,448</u>	<u>\$ 139,850</u>	<u>\$ 2,576,523</u>

## Personnel Summary

Position Title	Departmental Funding Source						Change
	FY	FY	Dept.	Dept.	Dept.	FY	
	2010	2011	No.	No.	No.	2012	
FTE	FTE	1131	1132	1133	Total	FTE	
County Clerk & Records Management							
County Clerk (Elected)	1.00	1.00	1.00	-	-	1.00	-
Benefits/Risk Analyst	2.00	2.00	2.00	-	-	2.00	-
Secretary	1.00	1.00	1.00	-	-	1.00	-
Payroll Specialist	0.75	0.75	0.75	-	-	0.75	-
Deputy County Clerk	1.00	1.00	1.00	-	-	1.00	-
File Clerk	0.24	-	-	-	-	-	-
Subtotal	<u>5.99</u>	<u>5.75</u>	<u>5.75</u>	<u>-</u>	<u>-</u>	<u>5.75</u>	<u>-</u>
Election and Registration							
Elections Manager	1.00	1.00	-	1.00	-	1.00	-
Voting Systems Manager	1.00	0.58	-	0.72	-	0.72	0.14
Polling Place Operations Manager	1.00	1.00	-	1.00	-	1.00	-
Principal Elections Specialist	1.00	1.00	-	1.00	-	1.00	-
Elections Specialist	2.00	2.00	-	2.00	-	2.00	-
Office Specialist	1.00	1.00	-	1.00	-	1.00	-
Elections Clerk Part-time Pool	1.75	0.10	-	0.72	0.72	1.44	1.34
Elections Office Specialist Part-time Pool	0.48	0.48	-	0.63	0.38	1.01	0.53
Subtotal	<u>9.23</u>	<u>7.16</u>	<u>-</u>	<u>8.07</u>	<u>1.10</u>	<u>9.17</u>	<u>2.01</u>
<b>Total FTEs</b>	<u>15.22</u>	<u>12.91</u>	<u>5.75</u>	<u>8.07</u>	<u>1.10</u>	<u>14.92</u>	<u>2.01</u>

# County Clerk and Records Management

Department Numbers 1131, 1196

## Mission

---

The County Clerk is an elected official responsible for keeping accurate records of the orders, rules, and proceedings of the County Commission. Other administrative responsibilities of the Clerk include administering and processing payroll and employee benefits. The Clerk also administers the Records Management budget (refer to department number 1196), insurance and bonding for the County's assets and elected officials (refer to department number 1191), and miscellaneous other employee benefits including unemployment claims and the IRS Section 125 cafeteria plan (refer to department number 1192).

The County Clerk is also the chief election official in the County and is responsible for voter registration and elections, which are accounted for in a separate budget section, Election and Registration.

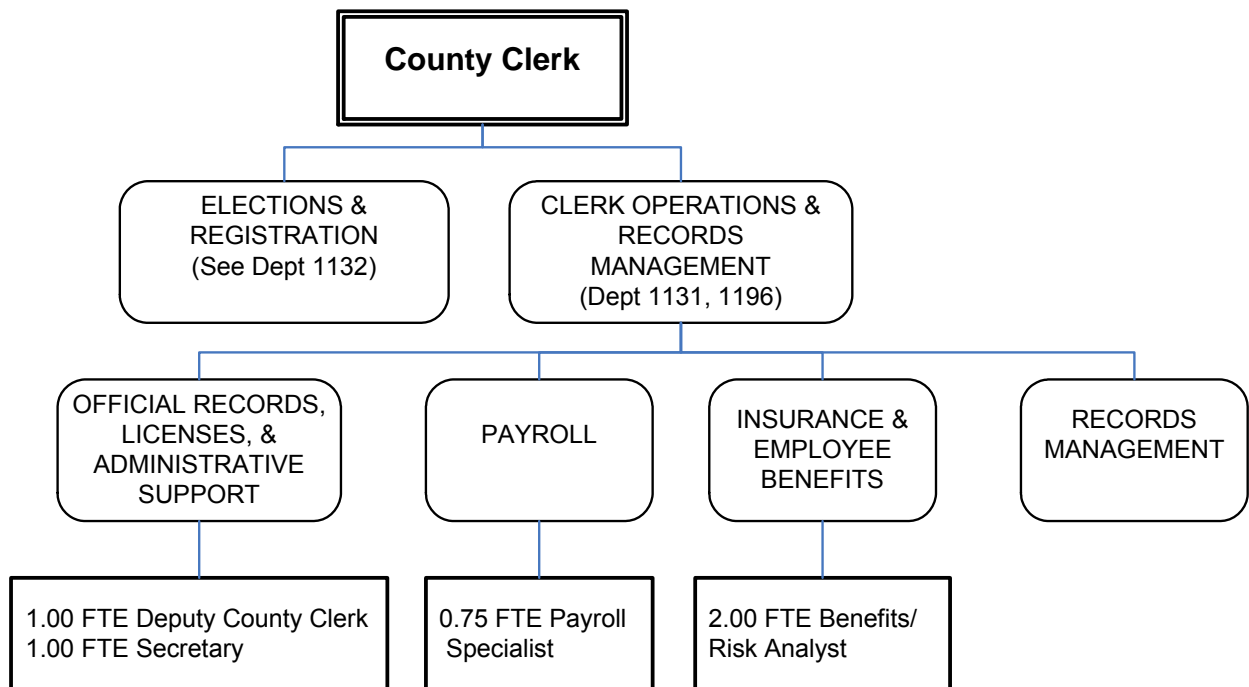
## Budget Highlights

---

There are no other significant changes to this budget.

## Organizational Chart

---



# County Clerk and Records Management

## Annual Budget

### 1131 COUNTY CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3316	LICENSSES AND PERMITS LICENSSES OTHER	3,180	3,100	3,100	3,100	0	3,100	0
	SUBTOTAL *****	3,180	3,100	3,100	3,100	0	3,100	0
	CHARGES FOR SERVICES							
3510	COPIES	38	50	50	50	0	50	0
3569	OTHER FEES	3,633	3,100	3,500	3,600	0	3,600	16
3580	TAX SUPPLEMENT FEES	22,528	21,000	22,500	22,500	0	22,500	7
	SUBTOTAL *****	26,199	24,150	26,050	26,150	0	26,150	8
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	762	0	0	0	0	0	0
	SUBTOTAL *****	762	0	0	0	0	0	0
	TOTAL REVENUES *****	30,142	27,250	29,150	29,250	0	29,250	7
	PERSONAL SERVICES							
10100	SALARIES & WAGES	221,043	236,646	226,154	237,012	0	237,012	0
10110	OVERTIME	2,117	0	500	0	0	0	0
10200	FICA	16,371	18,103	16,810	18,131	0	18,131	0
10300	HEALTH INSURANCE	27,312	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	822	875	875	687	0	687	21-
10350	LIFE INSURANCE	303	318	318	282	0	282	11-
10375	DENTAL INSURANCE	2,047	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	651	615	615	568	0	568	7-
10500	401(A) MATCH PLAN	1,950	2,106	2,265	2,106	0	2,106	0
	SUBTOTAL *****	272,618	289,299	278,173	289,422	0	289,422	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,493	3,000	2,500	3,000	0	3,000	0
23001	PRINTING	517	700	700	700	0	700	0
23050	OTHER SUPPLIES	0	450	450	450	0	450	0
	SUBTOTAL *****	2,010	4,150	3,650	4,150	0	4,150	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	225	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	617	1,000	1,200	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
	SUBTOTAL *****	842	1,650	1,850	1,650	0	1,650	0
	UTILITIES							
48000	TELEPHONES	1,806	2,000	1,800	2,000	0	2,000	0
	SUBTOTAL *****	1,806	2,000	1,800	2,000	0	2,000	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	50	0	50	0	50	0
	SUBTOTAL *****	0	50	0	50	0	50	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	121	500	300	1,000	0	1,000	100
	SUBTOTAL *****	121	500	300	1,000	0	1,000	100
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	50	100	100	0	100	100
71500	BUILDING USE/RENT CHARGE	17,724	14,534	14,534	13,888	0	13,888	4-
	SUBTOTAL *****	17,724	14,584	14,634	13,988	0	13,988	4-
	OTHER							
84400	PUBLIC NOTICES	1,982	1,453	2,000	2,000	0	2,000	37
	SUBTOTAL *****	1,982	1,453	2,000	2,000	0	2,000	37
	TOTAL EXPENDITURES *****	297,106	313,686	302,407	314,260	0	314,260	0

# County Clerk and Records Management

## 1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	33	750	0	150	0	150	80-
	SUBTOTAL *****	33	750	0	150	0	150	80-
	UTILITIES							
48000	TELEPHONES	21	0	0	0	0	0	0
	SUBTOTAL *****	21	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	25,561	24,499	24,499	33,032	0	33,032	34
	SUBTOTAL *****	25,561	24,499	24,499	33,032	0	33,032	34
	OTHER							
83160	RECYCLING & DUMP FEES	2,000	200	200	900	0	900	350
	SUBTOTAL *****	2,000	200	200	900	0	900	350
	TOTAL EXPENDITURES *****	27,616	25,449	24,699	34,082	0	34,082	33

Decimal values have been truncated.

# Elections and Registration

Department Number 1132, 1133, 2300, 2310-2312, 2320, 2330

## Mission

The County Clerk serves as chief election official for the County and all of its political subdivisions and is responsible for all voter registration and election activity.

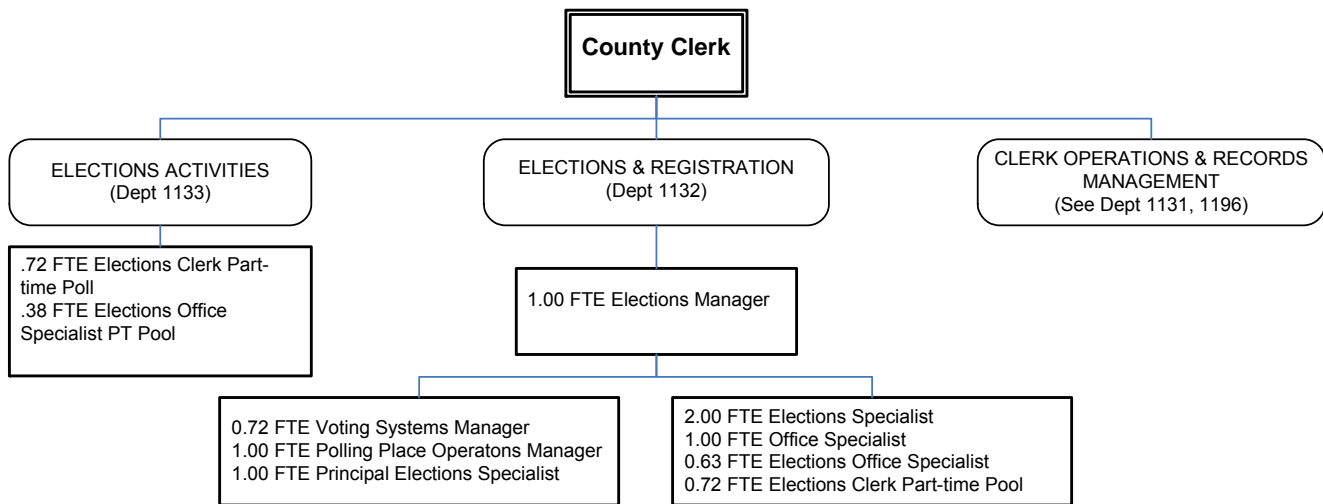
## Budget Highlights

Effective with the FY 2012 budget, a new cost center (1133) was established to account for revenues and expenditures within the General Fund incurred as a result of specific election activity. Previously, these revenues and expenditures were blended with the operating revenues and expenditures of the Election and Registration Office (1132).

The FY 2012 budget reflects increased appropriations for county election expenses related to the April, August, and November elections. The budgeted cost, net of related reimbursement revenues, is approximately \$1.0 million.

The County received a grant award from the Department of Defense for development of electronic voting tools for military and overseas voters. The total grant award of approximately \$750,000 will extend over several years, with approximately \$500,000 accounted for within the FY 2102 budget.

## Organizational Chart



# Elections and Registration

## Annual Budget

### 1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	25,000	5,000	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	76,880	43,269	20,000	71,577	0	71,577	65
	SUBTOTAL *****	76,880	68,269	25,000	71,577	0	71,577	4
	CHARGES FOR SERVICES							
3510	COPIES	42	75	75	0	0	0	0
3526	REIMBURSEMENT FOR ELECTION	39,151	9,000	22,000	0	0	0	0
	SUBTOTAL *****	39,193	9,075	22,075	0	0	0	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	1,461	0	0	0	0	0	0
3830	SALES	592	350	700	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	6,158	1,500	817	0	0	0	0
3890	MISCELLANEOUS	101	0	30	30	0	30	0
	SUBTOTAL *****	8,313	1,850	1,547	30	0	30	98-
	TOTAL REVENUES *****	124,387	79,194	48,622	71,607	0	71,607	9-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	281,159	264,714	242,762	294,141	0	294,141	11
10110	OVERTIME	5	0	0	0	0	0	0
10200	FICA	20,022	20,250	17,534	22,501	0	22,501	11
10300	HEALTH INSURANCE	33,250	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	925	929	929	765	0	765	17-
10350	LIFE INSURANCE	369	371	369	329	0	329	11-
10375	DENTAL INSURANCE	2,492	2,492	2,492	2,492	0	2,492	0
10400	WORKERS COMP	934	688	688	705	0	705	2
10500	401(A) MATCH PLAN	1,950	2,457	1,950	2,457	0	2,457	0
10600	UNEMPLOYMENT BENEFITS	284	304	0	0	0	0	0
	SUBTOTAL *****	341,393	325,455	299,974	356,640	0	356,640	9
	MATERIALS & SUPPLIES							
22000	POSTAGE	23,171	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	219	0	0	0	0	0	0
23000	OFFICE SUPPLIES	3,244	8,000	8,000	2,500	0	2,500	68-
23001	PRINTING	10,466	10,000	8,500	11,300	0	11,300	13
23005	ELECTION SUPPLIES	26,013	10,000	10,000	0	0	0	0
23050	OTHER SUPPLIES	0	3,500	3,500	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	181	0	0	0	0
	SUBTOTAL *****	63,114	31,500	30,181	13,800	0	13,800	56-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	0	900	1,000	1,000	0	1,000	11
37200	SEMINARS/CONFEREN/MEETING	50	1,200	900	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	700	700	0	700	0
37230	MEALS & LODGING-TRAINING	265	800	800	800	0	800	0
	SUBTOTAL *****	315	3,850	3,650	3,950	0	3,950	2
	UTILITIES							
48000	TELEPHONES	5,113	8,120	6,000	8,000	0	8,000	1-
48050	CELLULAR TELEPHONES	2	2,000	0	0	0	0	0
48200	ELECTRICITY	0	9,300	7,000	9,300	0	9,300	0
48300	WATER	0	250	150	250	0	250	0
	SUBTOTAL *****	5,116	19,670	13,150	17,550	0	17,550	10-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	103	0	60	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	300	0	0	0	0	0
59200	LOCAL MILEAGE	32	100	100	100	0	100	0
	SUBTOTAL *****	136	400	160	100	0	100	75-

# Elections and Registration

1132 ELECTION & REGISTRATION  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE		820	0	37,900	0	37,900	521
60200	EQUIP SERVICE CONTRACT	1,533		0				
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	1,533	1,070	0	38,150	0	38,150	465
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	500	0	500	0
71000	INSURANCE AND BONDS	0	200	0	200	0	200	0
71100	OUTSIDE SERVICES	1,599	3,500	0	1,000	0	1,000	71-
71101	PROFESSIONAL SERVICES	0	7,000	0	3,000	0	3,000	57-
71500	BUILDING USE/RENT CHARGE	53,170	53,825	53,825	51,924	0	51,924	3-
71505	BUILDING LEASE CHARGES	16,717	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	171	200	0	0	0	0	0
71700	EQUIPMENT RENTALS	575	0	0	0	0	0	0
	SUBTOTAL *****	72,233	64,725	53,825	56,624	0	56,624	12-
	OTHER							
84010	RECEPTION/MEETINGS	57	50	0	60	0	60	20
84400	PUBLIC NOTICES	908	400	0	2,000	0	2,000	400
85900	COUNTY ELECTION EXPENSE	467,173	70,000	66,296	0	0	0	0
	SUBTOTAL *****	468,139	70,450	66,296	2,060	0	2,060	97-
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	4,300	3,500	0	0	0	0
	SUBTOTAL *****	0	4,300	3,500	0	0	0	0
	TOTAL EXPENDITURES *****	951,981	521,420	470,736	488,874	0	488,874	6-

## 1133 ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3526	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	0	0	0	40,000	0	40,000	0
	SUBTOTAL *****	0	0	0	40,000	0	40,000	0
	TOTAL REVENUES *****	0	0	0	40,000	0	40,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	0	0	24,250	0	24,250	0
10200	FICA	0	0	0	1,855	0	1,855	0
10400	WORKERS COMP	0	0	0	58	0	58	0
	SUBTOTAL *****	0	0	0	26,163	0	26,163	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	0	0	2,500	0	2,500	0
23005	ELECTION SUPPLIES	0	0	0	29,500	0	29,500	0
	SUBTOTAL *****	0	0	0	32,000	0	32,000	0
	UTILITIES							
48050	CELLULAR TELEPHONES	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	0	0	0	2,000	0	2,000	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	0	0	150	0	150	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	300	0	300	0
	SUBTOTAL *****	0	0	0	450	0	450	0
	OTHER							
85900	COUNTY ELECTION EXPENSE	0	0	0	982,000	0	982,000	0
	SUBTOTAL *****	0	0	0	982,000	0	982,000	0
	TOTAL EXPENDITURES *****	0	0	0	1,042,613	0	1,042,613	0

# Elections and Registration

## 2300 ELECTION SERVICES

### 230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	56,753	0	26,017	19,000	0	19,000	0
	SUBTOTAL *****	56,753	0	26,017	19,000	0	19,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	33,690	7,000	9,500	36,000	0	36,000	414
	SUBTOTAL *****	33,690	7,000	9,500	36,000	0	36,000	414
INTEREST								
3711	INT-OVERNIGHT	91	115	115	50	0	50	56-
3712	INT-LONG TERM INVEST	2,012	1,000	310	300	0	300	70-
3798	INC/DEC IN FV OF INVESTMENTS	1,080-	0	0	0	0	0	0
	SUBTOTAL *****	1,023	1,115	425	350	0	350	68-
	TOTAL REVENUES *****	91,466	8,115	35,942	55,350	0	55,350	582
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	46	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	100,688	4,000	0	31,000	0	31,000	675
	SUBTOTAL *****	100,688	4,000	46	31,000	0	31,000	675
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	930	0	0	0	0	0	0
37200	SEMINARS/CONFEREN/MEETING	749	3,000	299	3,000	0	3,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,204	3,000	396	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	1,262	3,300	392	3,300	0	3,300	0
	SUBTOTAL *****	5,145	9,300	1,087	9,300	0	9,300	0
UTILITIES								
48050	CELLULAR TELEPHONES	1,380	1,500	1,475	1,500	0	1,500	0
	SUBTOTAL *****	1,380	1,500	1,475	1,500	0	1,500	0
CONTRACTUAL SERVICES								
	SUBTOTAL *****	0	0	0	0	0	0	0
OTHER								
86850	CONTINGENCY	0	10,000	0	10,000	0	8,900	11-
	SUBTOTAL *****	0	10,000	0	10,000	0	8,900	11-
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	142,874	0	0	109,250	0	109,250	0
91302	COMPUTER SOFTWARE	14,800	0	0	0	0	0	0
	SUBTOTAL *****	157,674	0	0	109,250	0	109,250	0
	TOTAL EXPENDITURES *****	264,888	24,800	2,608	161,050	0	159,950	544

## 2310 HAVA REQUIREMENTS PAYMTS GRANT

### 231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	16,029	0	0	0	0	0	0
	SUBTOTAL *****	16,029	0	0	0	0	0	0
	TOTAL REVENUES *****	16,029	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	16,029	0	0	0	0	0	0
	SUBTOTAL *****	16,029	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	16,029	0	0	0	0	0	0



# Elections and Registration

## 2311 ELECTION REFORM PAYMENTS GRANT

231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	57,692	43,269	43,887	28,604	0	28,604	33-
	SUBTOTAL *****	57,692	43,269	43,887	28,604	0	28,604	33-
	TOTAL REVENUES *****	57,692	43,269	43,887	28,604	0	28,604	33-
	MATERIALS & SUPPLIES							
23005	ELECTION SUPPLIES	1,592	0	618	0	0	0	0
	SUBTOTAL *****	1,592	0	618	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	54,455	43,269	43,269	28,604	0	28,604	33-
	SUBTOTAL *****	54,455	43,269	43,269	28,604	0	28,604	33-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	1,644	0	0	0	0	0	0
	SUBTOTAL *****	1,644	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	57,692	43,269	43,887	28,604	0	28,604	33-

## 2312 VOTING ACCESS FOR DISABL GRANT

231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	618	0	0	0	0	0
	SUBTOTAL *****	0	618	0	0	0	0	0
	TOTAL REVENUES *****	0	618	0	0	0	0	0
	MATERIALS & SUPPLIES							
23005	ELECTION SUPPLIES	0	618	0	0	0	0	0
	SUBTOTAL *****	0	618	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	618	0	0	0	0	0

## 2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	25,650	0	5,950	45,000	0	45,000	0
	SUBTOTAL *****	25,650	0	5,950	45,000	0	45,000	0
	INTEREST							
3711	INT-OVERNIGHT	56	55	55	50	0	50	9-
3712	INT-LONG TERM INVEST	1,197	550	500	500	0	500	9-
3798	INC/DEC IN FV OF INVESTMENTS	795-	0	0	0	0	0	0
	SUBTOTAL *****	457	605	555	550	0	550	9-
	TOTAL REVENUES *****	26,107	605	6,505	45,550	0	45,550	428
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	0	0	0	0	0	0

# Elections and Registration

## 2330 FVAP EASE GRANT ACTIVITY

233 FVAP EASE GRANT FUNDS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	0	0	0	0	508,140	0
	SUBTOTAL *****	0	0	0	0	0	508,140	0
	TOTAL REVENUES *****	0	0	0	0	0	508,140	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	0	0	0	472,540	0
71101	PROFESSIONAL SERVICES	0	0	0	0	0	5,000	0
	SUBTOTAL *****	0	0	0	0	0	477,540	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	0	30,600	0
	SUBTOTAL *****	0	0	0	0	0	30,600	0
	TOTAL EXPENDITURES *****	0	0	0	0	0	508,140	0

Decimal values have been truncated.

# County Commission

(Including Centralia Office)

Department Numbers 1121, 1125

## **Mission**

---

The Boone County Commission is an elected three-member governing body consisting of a District I (Southern) Commissioner, a District II (Northern) Commissioner, and a Presiding Commissioner. The Commission is the executive body of Boone County operating under guidelines established in the Revised Statutes of the State of Missouri. Within that authority, the Commission enacts ordinances and policies; adopts the annual budget; approves contracts and leases; appoints the Medical Examiner and the County Counselor; approves actual expenditures for each spending agency; acts as liaison with County boards, commissions, and other governmental entities; and, conducts hearings on planning and zoning matters. In addition, the County Commission supervises the operations of Public Works, Facilities and Grounds Maintenance, Planning and Building Inspections, Human Resources, Purchasing, and Information Technology. The County Commission is responsible for controlling and managing all property belonging to or purchased by the County.

In 1996, the County Commission entered into an agreement with the Boone Hospital Board of Trustees whereby the County provided funding for one-half of the construction costs of a medical clinic located in the City of Centralia. The facility is owned by the Hospital Board of Trustees; however, in exchange for County funding for a portion of the construction costs, the County has exclusive use of a portion of the building. The building has been used as a satellite county office, but more recently is primarily used for local community functions. The operating costs for this facility are accounted for in a separate budget and are presented below.

## **Budget Highlights**

---

There are no significant changes to this budget.

## **Goals and Objectives**

---

### **Budget Year Objectives**

- Develop policies and procedures to guide the allocation and administration of hospital lease revenues that are dedicated to community health and medical needs.
- With collaboration of the County's Health Trust Committee, design and implement an employee wellness program for Boone County.
- Provide administrative oversight for the Boone County Fairgrounds' operations management contract with TAG Events, LLC and identify and implement capital repairs needed to improve the operating efficiency of the existing facility.
- Improve the appearance and functionality of the Courthouse Plaza by designing and implementing a courthouse plaza improvement project.

## County Commission and Centralia Office

- Continue efforts with the EPA, DNR and other interested entities and individuals to identify an acceptable way to deal with issues raised by the Total Maximum Daily Load (TMDL) received from the EPA in 2011. Continue efforts to implement the intent of the Federal Clean Water Act.
- Participate in efforts by Regional Economic Development, Inc. and the Department of Economic Development for the State of Missouri to retain and improve the number of quality jobs in Boone County. The Commission will continue to support the development of infrastructure that is needed to encourage new businesses to locate in Boone County.
- Improve budgeting, service delivery, and accountability within road and bridge maintenance activities by implementing Phase 1 of a new gravel road rating system. Improve planning and project management by enhancing the quality, quantity, and availability of data within the Cartegraph project management system.

### Progress on Prior Year Objectives

- **Economic Development:** The Commission will partner with the City of Columbia and the University as part of the Smarter Cities initiative to complete an assessment of research opportunities and local community assets. The Commission will explore additional economic development tools, including a sales or use tax dedicated to economic development and the necessary legislation to enable the County to participate in the national streamlined sales tax initiative.
- **Boone Hospital Lease Allocation:** Develop a distribution policy, accountability guidelines and outcome measures for an additional \$500,000 in revenue resulting from the re-negotiated Boone Hospital Center Lease in 2006. The Commission intends to implement the policy with the 2012 budget process.  
**Response:** The Commission has worked with the City of Columbia/Boone County Health Department to identify the gaps in service within the health care continuum. This effort was completed using the various needs assessments available throughout the community ranging from children's services to mental health.
- **Stormwater TMDL (Total Maximum Daily Load) Implementation:** The Commission will complete the required annual review of the Stormwater regulations. A Missouri Department Of Natural Resources (MDNR) 319 grant has been awarded in partnership with the Missouri River Communities Network and the City of Columbia. The grant will allow for making improvements to the city of Columbia's Grissom building, and placing rain gardens in Sunrise Estates (a subdivision located in the unincorporated area of the County). The cost-share funding of the current 319 grant will be rolled into the new grant to allow for improvements in the Hinkson creek watershed. The county along with our partners will be monitoring and working with MDNR to develop the TMDL for the Bonne Femme and the Grindstone creeks to reach water quality standards.  
**Response:** The Stormwater partners (the University of Missouri, City of Columbia and Boone County) have been negotiating a Memorandum of Understanding for implementation of the Adaptive Management Process for the past several months.

# County Commission and Centralia Office

Once the agreement is finalized with Missouri Department of Natural Resources and possibly the US Environmental Protection Agency, we will be ready to put the action team to work following recommendations by the Science team and acceptance by the Stakeholder Committee.

- **Public Works Department:** The Commission will work with the Maintenance Operations Division to develop a long-range plan under the new department structure. The Design and Construction Division of Public Works was rolled into the newly-formed Resource Management Department, which includes planning and building inspection. Close monitoring will be needed to assure the changes have the positive effect anticipated.

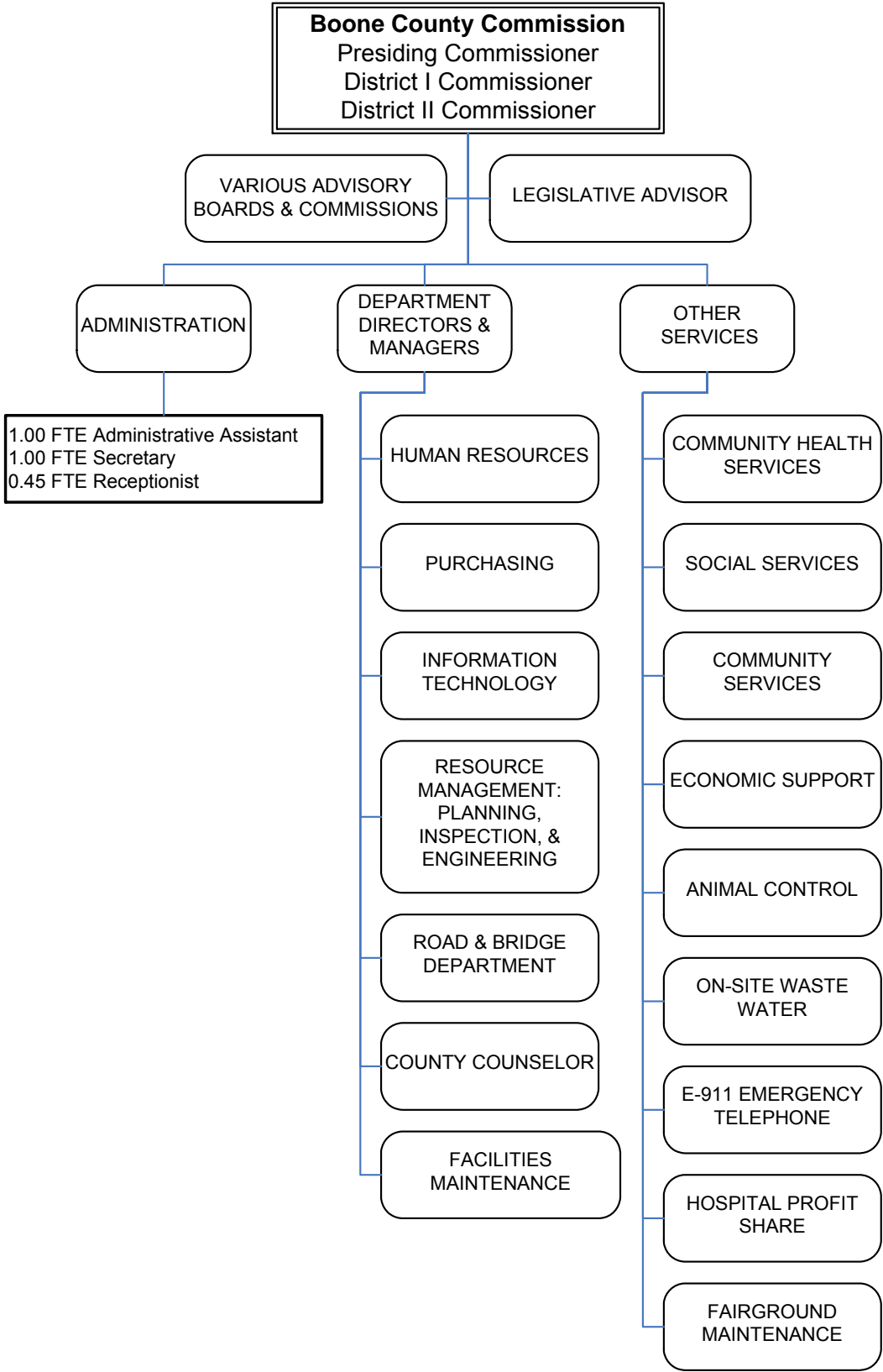
**Response:** Maintenance Operations developed a budget and work plan utilizing available hours eliminating holidays and vacation. These plans included establishing 23 miles in each grader district to focus on in 2012. They refined the chip seal program which allows for completion earlier in the season. The MO department implemented a new department structure of supervisors. The Claysville pilot project for Pave in Place upgrade was planned and work has started on structural upgrades.

## Personnel Detail

Position Title	2010	2011	2012	2011-2012
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Presiding Commissioner (Elected)	1.00	1.00	1.00	-
Commissioner District I (Elected)	1.00	1.00	1.00	-
Commissioner District II (Elected)	1.00	1.00	1.00	-
Public Information Officer	1.00	1.00	-	(1.00)
Administrative Assistant	-	-	1.00	1.00
Secretary	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.45	-
<b>Total FTEs</b>	<b>5.45</b>	<b>5.45</b>	<b>5.45</b>	<b>-</b>

# County Commission and Centralia Office

## Organizational Chart



# County Commission and Centralia Office

## Annual Budget

### 1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	304,377	322,034	307,007	325,007	0	325,007	0
10200	FICA	23,672	25,741	23,142	25,968	0	25,968	0
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	1,116	1,149	1,149	908	0	908	20-
10350	LIFE INSURANCE	250	265	251	235	0	235	11-
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	980	874	874	814	0	814	6-
10500	401(A) MATCH PLAN	390	1,755	405	1,755	0	1,755	0
10850	VEHICLE ALLOWANCE	15,901	14,456	15,312	14,456	0	14,456	0
SUBTOTAL *****		372,218	391,804	373,670	394,673	0	394,673	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	261	348	272	349	0	349	0
23000	OFFICE SUPPLIES	321	850	550	850	0	850	0
23001	PRINTING	97	300	534	300	0	300	0
23050	OTHER SUPPLIES	180	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	300	146	300	0	300	0
23855	FURNITURE/FIXTURE <\$1000	0	0	159	0	0	0	0
SUBTOTAL *****		860	1,798	1,661	1,799	0	1,799	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	250	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	611	675	525	675	0	675	0
37210	TRAINING/SCHOOLS	35	125	85	125	0	125	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	710	1,108	475	1,115	0	1,115	0
37230	MEALS & LODGING-TRAINING	510	2,012	875	1,115	0	1,115	44-
SUBTOTAL *****		2,116	4,320	2,360	3,430	0	3,430	20-
UTILITIES								
48000	TELEPHONES	3,633	3,700	3,700	3,700	0	3,700	0
48050	CELLULAR TELEPHONES	2,604	1,920	1,920	2,220	0	2,220	15
SUBTOTAL *****		6,237	5,620	5,620	5,920	0	5,920	5
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,538	1,500	1,500	1,500	0	1,500	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,248	1,000	1,000	1,000	0	1,000	0
59200	LOCAL MILEAGE	911	900	900	900	0	900	0
SUBTOTAL *****		4,697	3,400	3,400	3,400	0	3,400	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	676	746	746	746	0	746	0
60200	EQUIP REPAIRS/MAINTENANCE	0	100	100	100	0	100	0
SUBTOTAL *****		676	846	846	846	0	846	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	0	50	65	75	0	375	650
71101	PROFESSIONAL SERVICES	26,025	25,995	26,295	25,995	0	25,995	0
71500	BUILDING USE/RENT CHARGE	30,379	20,066	20,066	19,174	0	19,174	4-
SUBTOTAL *****		56,404	46,111	46,426	45,244	0	45,544	1-
OTHER								
83100	AWARDS	0	50	50	50	0	50	0
84010	RECEPTION/MEETINGS	1,608	2,000	380	1,335	0	1,335	33-
84400	PUBLIC NOTICES	77	0	0	0	0	0	0
SUBTOTAL *****		1,685	2,050	430	1,385	0	1,385	32-
FIXED ASSET ADDITIONS								
SUBTOTAL *****		0	0	0	0	0	0	0
TOTAL EXPENDITURES *****		444,897	455,949	434,413	456,697	0	456,997	0

# County Commission and Centralia Office

## 1125 CENTRALIA OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	7	0	0	0	0	0	0
	SUBTOTAL *****	7	0	0	0	0	0	0
	UTILITIES							
48000	TELEPHONES	752	780	780	780	0	780	0
48100	NATURAL GAS	578	635	240	240	0	240	62-
48200	ELECTRICITY	2,827	2,824	2,800	2,825	0	2,825	0
48300	WATER	176	260	200	360	0	360	38
48400	SOLID WASTE	89	135	90	144	0	144	6
48600	SEWER USE	42	70	50	100	0	100	42
	SUBTOTAL *****	4,467	4,704	4,160	4,449	0	4,449	5-
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	1,800	1,800	1,800	1,800	0	1,800	0
60150	PEST CONTROL	200	200	200	200	0	200	0
60400	GROUNDS MAINTENANCE	182	0	0	0	0	0	0
	SUBTOTAL *****	2,182	2,000	2,000	2,000	0	2,000	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	1,893	3,155	3,155	2,686	0	2,686	14-
	SUBTOTAL *****	1,893	3,155	3,155	2,686	0	2,686	14-
	TOTAL EXPENDITURES *****	8,550	9,859	9,315	9,135	0	9,135	7-

Decimal values have been truncated.



# County Counselor

Department Number 1126

## **Mission**

---

The County Counselor is appointed by the County Commission and serves as lawyer for all elected officials and department directors of Boone County. The County Counselor represents the County in civil matters including land use issues, tax assessment and collection issues, election law issues, employment law issues and other civil matters. The County Counselor drafts contracts, deeds, ordinances, resolutions and other legal instruments for the County. The County Counselor also represents the County in litigation matters at both the trial and appellate levels of the court system, in both state and federal courts. In addition, in accordance with state statute, the County Counselor represents petitioning physicians in involuntary civil commitment proceedings.

## **Budget Highlights**

---

The budget reflects increases associated with full-year occupancy in the Government Center. In addition, the part-time secretary position has been increased to full time in FY 2012.

## **Goals and Objectives**

---

### Budget Year Objectives

- Provide timely legal advice and assistance to all elected officials and department directors.
- Continue, as requested, provide County officials and departments with legal review and analysis of internal operating policies and procedures to improve systems and implement best practices.
- Review new legislation and advise the elected officials and department directors whose office may be impacted by said legislation.
- Represent the County and/or County officials in State and federal court in civil litigation matters.

# County Counselor

## Performance Measures

Performance Measure	2010 Actual	2011 Estimated	2012 Projected
Total Contracts Drafted/Reviewed	369	360	360
Mental Health (631/632 cases) Processed	238	250	260
In-House Court Cases Opened (not MH)	131	179	180
In-House Court Cases Disposed (not MH)	81	137	125
Legal Opinions Provided	1358	1100	1100

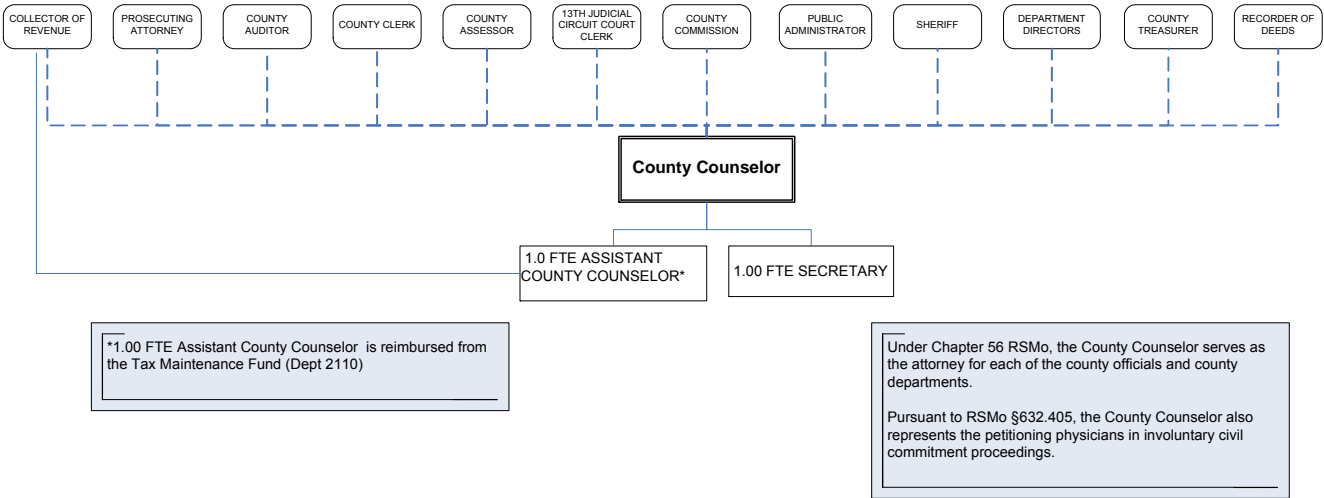
## Personnel Detail

Position Title	2010	2011	2012	2011-2012
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor	-	1.00 <sup>a</sup>	1.00	-
Secretary	0.70	0.70	1.00	0.30
<b>Total FTEs</b>	<b>1.70</b>	<b>2.70</b>	<b>3.00</b>	<b>0.30</b>

a 1 FTE Assistant County Counselor was added to County Counselor (department number 1126) in FY 2011 and is reimbursed from the Tax Maintenance fund ( department number 2110)

# County Counselor

## Organizational Chart



# County Counselor

## Annual Budget

### 1126 COUNTY COUNSELOR OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3528	REIMB PERSONNEL/PROJECTS	3,000	64,879	64,879	64,879	0	64,879	0
3558	ATTORNEY FEES	5,337	2,000	4,400	2,000	0	2,000	0
SUBTOTAL *****		8,337	66,879	69,279	66,879	0	66,879	0
TOTAL REVENUES *****		8,337	66,879	69,279	66,879	0	66,879	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	105,850	157,364	146,930	160,511	8,662	169,347	7
10200	FICA	7,487	12,037	10,448	12,279	663	12,955	7
10300	HEALTH INSURANCE	9,500	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	390	581	581	465	33	499	14-
10350	LIFE INSURANCE	105	159	154	141	0	141	11-
10375	DENTAL INSURANCE	712	1,068	1,068	1,068	0	1,068	0
10400	WORKERS COMP	356	490	490	427	26	457	6-
10500	401(A) MATCH PLAN	780	1,092	1,155	1,053	0	1,053	3-
SUBTOTAL *****		125,182	187,041	175,076	190,194	9,384	199,770	6
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	5,897	7,200	6,500	7,700	0	7,700	6
23000	OFFICE SUPPLIES	581	1,350	1,350	1,800	0	1,800	33
23001	PRINTING	0	350	350	350	0	350	0
23850	MINOR EQUIP & TOOLS (<\$1000)	34	1,000	305	1,500	0	1,500	50
SUBTOTAL *****		6,512	9,900	8,505	11,350	0	11,350	14
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	610	735	735	790	0	790	7
37210	TRAINING/SCHOOLS	752	2,400	2,400	2,400	0	2,400	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	169	150	150	150	0	150	0
SUBTOTAL *****		1,531	3,285	3,285	3,340	0	3,340	1
UTILITIES								
48000	TELEPHONES	783	1,058	850	1,200	0	1,200	13
48002	DATA COMMUNICATIONS	300	420	420	420	0	420	0
SUBTOTAL *****		1,083	1,478	1,270	1,620	0	1,620	9
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	70	250	250	250	0	250	0
SUBTOTAL *****		70	250	250	250	0	250	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	110	1,500	250	1,500	0	1,500	0
SUBTOTAL *****		110	1,500	250	1,500	0	1,500	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	350	350	350	0	350	0
71101	PROFESSIONAL SERVICES	0	950	950	950	0	950	0
71105	LEGAL SERVICES	260	15,000	0	13,000	0	13,000	13-
71500	BUILDING USE/RENT CHARGE	4,033	9,064	9,064	8,661	0	8,661	4-
SUBTOTAL *****		4,293	25,364	10,364	22,961	0	22,961	9-
OTHER								
84801	TRANSCRIPTS-CIVIL	0	250	250	250	0	250	0
SUBTOTAL *****		0	250	250	250	0	250	0
TOTAL EXPENDITURES *****		138,783	229,068	199,250	231,465	9,384	241,041	5

Decimal values have been truncated.

# Emergency and Contingency

Department Number 1123

## Mission

The County Commission administers this budget. It reflects the statutorily required appropriation equal to 3% of General Fund expenditures. This appropriation is to be used for unforeseen emergencies and requires a unanimous vote of the County Commission. The original appropriation is reflected in this budget with amounts being transferred to the appropriate departmental budget throughout the year, as approved by the Commission. Therefore, the amounts appearing for prior years reflect unspent emergency appropriations.

## Budget Highlights

This budget includes the statutorily-mandated emergency appropriation. The amount included for emergency is funded from accumulated resources (i.e., fund balance) rather than from current revenues.

The budget also includes an amount in Contingency associated with a possible replacement for election-related computer equipment.

## Annual Budget

### 1123 EMERGENCY & CONTINGENCY

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
86800	EMERGENCY	0	670,679	0	750,000	0	750,000	11
86850	CONTINGENCY	0	0	0	0	29,925	29,925	0
	SUBTOTAL *****	0	670,679	0	750,000	29,925	779,925	16
	TOTAL EXPENDITURES *****	0	670,679	0	750,000	29,925	779,925	16

Decimal values have been truncated.

# Employee Benefits

Department Number 1192

## Mission

This budget contains appropriations for employee benefits that are not otherwise included in individual departmental budgets. This budget includes amounts for (1) administrative fees for the County's Cafeteria Plan, (2) unemployment benefits, and (3) an Employee Assistance Plan (EAP). As a governmental entity, Boone County has the option to reimburse the Missouri Unemployment Compensation Fund for the amount of benefits paid that were attributable to services in its employ in lieu of paying unemployment tax. The County has made this election and this budget includes a lump-sum appropriation to be used for such reimbursements. During the year, amounts are transferred to the applicable departmental budget as actual unemployment costs are incurred.

This budget is administered by the County Clerk.

## Budget Highlights

Due to budgetary constraints, the County reduced funding for the Employee Assistance Program in FY 2010 and 2011. Full funding has been restored in the FY 2012 budget.

## Annual Budget

### 1192 EMPLOYEE BENEFITS

100 GENERAL FUND		2010	2011	2011	2012	2012	2012	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
3890	MISCELLANEOUS	2,235	0	2,455	0	0	0	0
	SUBTOTAL *****	2,235	0	2,455	0	0	0	0
	TOTAL REVENUES *****	2,235	0	2,455	0	0	0	0
	PERSONAL SERVICES							
10600	UNEMPLOYMENT BENEFITS	0	7,743	25,689	0	0	28,000	261
	SUBTOTAL *****	0	7,743	25,689	0	0	28,000	261
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	2,000	5,500	5,500	11,000	0	11,000	100
71104	ADMINISTRATIVE SERVICES	7,304	6,700	6,700	7,000	0	7,000	4
	SUBTOTAL *****	9,304	12,200	12,200	18,000	0	18,000	47
	TOTAL EXPENDITURES *****	9,304	19,943	37,889	18,000	0	46,000	130

Decimal values have been truncated.

# Human Resources

Department Number 1115

## Mission

The County Commission created the Human Resources (HR) Department in 1994. This department provides support services to elected officials, department directors, and staff as it relates to human resource issues (excluding the Thirteenth Judicial Circuit). Services include, but are not limited to, centralized recruitment, ongoing evaluation of the job classification system, preparing Affirmative Action Plan reports, and coordination of changes and updates to the County's Personnel Policy Manual.

## Budget Highlights

There are no significant changes to this budget.

## Performance Measures

Performance Measure	2010 Actual	2011 Estimated	2012 Projected
Number of Total Applications Received/Processed	2,095	2,229	2,225
Number of Job Postings	31	31	31
Number of Typing Tests Administered	515	550	550
Number of Job Announcements Mailed/Emailed	2,139	2,139	2,139
Number of Phone Calls Received by HR Asst (Approx)	1,973	2,000	2,000
Number of Visitors /Cust Greeted by HR Asst (Approx)	1,480	1,500	1,500
Number of Interviews Scheduled through HR Office	57	100	80
Number of Criminal Background Searches Initiated	22	18	25
Number of Driving Record Searches Initiated	1	4	4
Number of Random PW Drug Screens Coordinated	24	24	24
Number of Random PW Alcohol Screens Coordinated	12	12	12
Number of Pre-Employment PW Drug Screens Coordinated	2	2	4
Number of Training Committee Meetings Facilitated	1	2	2
Number of Personnel Advisory Committee Mtgs Facilitated	4	1	3
Number of Job Classification Committee Mtgs Facilitated	0	7	5
Number of New Employee Orientations Facilitated	2	1	3

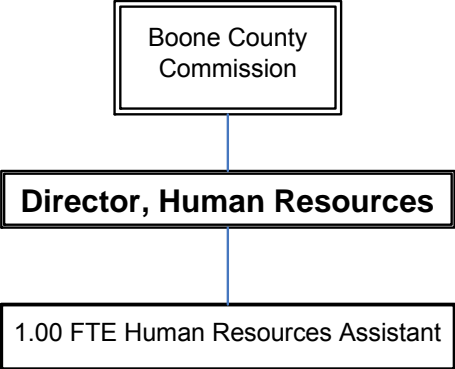
## Personnel Detail

Position Title	2010 Full-time Equivalent	2011 Full-time Equivalent	2012 Full-time Equivalent	2011-2012 Change
Director, Human Resources	1.00	1.00	1.00	-
Human Resources Assistant	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
Overtime	\$ 2,000	\$ 1,000	\$ 500	\$ (500)

# Human Resources

## Organizational Chart

---





# Human Resources

## Annual Budget

### 1115 HUMAN RESOURCES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	96,904	96,532	96,533	98,463	0	98,463	2
10110	OVERTIME	888	1,000	500	500	0	500	50-
10200	FICA	7,416	7,461	7,449	7,570	0	7,570	1
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	357	357	357	285	0	285	20-
10350	LIFE INSURANCE	105	106	106	94	0	94	11-
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	285	253	253	237	0	237	6-
10500	401(A) MATCH PLAN	780	702	780	702	0	702	0
SUBTOTAL *****		116,949	116,623	116,190	118,063	0	118,063	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,912	1,925	1,950	2,000	0	2,000	3
23000	OFFICE SUPPLIES	462	900	500	800	0	800	11-
23001	PRINTING	0	500	100	500	0	500	0
23050	OTHER SUPPLIES	598	700	500	700	0	700	0
SUBTOTAL *****		2,973	4,025	3,050	4,000	0	4,000	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	440	450	460	500	0	500	11
37200	SEMINARS/CONFEREN/MEETING	1,035	1,900	1,100	1,300	600	1,900	0
37210	TRAINING/SCHOOLS	480	1,225	665	1,224	0	1,224	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	503	775	500	727	0	727	6-
37230	MEALS & LODGING-TRAINING	1,811	1,850	1,812	1,756	0	1,756	5-
SUBTOTAL *****		4,270	6,200	4,537	5,507	600	6,107	1-
UTILITIES								
48000	TELEPHONES	859	1,000	850	1,000	0	1,000	0
48050	CELLULAR TELEPHONES	251	350	210	350	0	350	0
SUBTOTAL *****		1,111	1,350	1,060	1,350	0	1,350	0
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	36	60	60	60	0	60	0
SUBTOTAL *****		36	60	60	60	0	60	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	431	320	183	506	0	506	58
SUBTOTAL *****		431	320	183	506	0	506	58
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	2,216	2,800	2,500	2,800	0	2,800	0
71500	BUILDING USE/RENT CHARGE	3,966	3,840	3,840	7,234	0	7,234	88
SUBTOTAL *****		6,182	6,640	6,340	10,034	0	10,034	51
OTHER								
83100	AWARDS	35	507	500	700	0	700	38
84010	RECEPTION/MEETINGS	178	500	100	500	0	500	0
84300	ADVERTISING	19,042	20,000	19,000	20,400	0	20,400	2
SUBTOTAL *****		19,256	21,007	19,600	21,600	0	21,600	2
TOTAL EXPENDITURES *****		151,211	156,225	151,020	161,120	600	161,720	3

Decimal values have been truncated.

# Information Technology and Mail Services—Combined Budget Summary

## Description of Funding Sources

The Director of Information Technology (IT) is responsible for the operations of the County’s non-judicial information technology systems, GIS system, and Mail Services. The Thirteenth Judicial Circuit Court provides its own information technology support services as part of the Court Services budget (department number 1210).

The County Commission establishes and approves General Fund appropriations for these operations. Additional funding for computer technology (hardware and software) is frequently provided through various special revenue funds. These special revenue funds are administered by other administrative authorities and presented in each respective budget section; however, the Director of IT is responsible for coordinating the acquisition and installation and in most cases, providing on-going support.

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Information Technology & GIS								
100	1170	Information Technology	\$ 1,401,822	\$ 1,330,220	\$ 922,466	\$ 400,801	\$ 86,405	\$ 1,409,672
100	1175	GIS - Consortium	1,966	1,782	-	5,807	-	5,807
100	1176	GIS - County	152,752	155,191	123,354	43,458	-	166,812
		<b>Subtotal</b>	<u>1,556,540</u>	<u>1,487,193</u>	<u>1,045,820</u>	<u>450,066</u>	<u>86,405</u>	<u>1,582,291</u>
Mail Services								
100	1194	Mail Services	307,301	357,336	70,126	312,456	-	382,582
		<b>Subtotal</b>	<u>307,301</u>	<u>357,336</u>	<u>70,126</u>	<u>312,456</u>	<u>-</u>	<u>382,582</u>
		<b>Total</b>	<u>\$ 1,863,841</u>	<u>\$ 1,844,529</u>	<u>\$ 1,115,946</u>	<u>\$ 762,522</u>	<u>\$ 86,405</u>	<u>\$ 1,964,873</u>

# Information Technology and Mail Services Summary

## Personnel Summary

Position Title	Departmental Funding Source						Change
	FY 2010	FY 2011	Dept. No. 1170	Dept. No. 1176	Dept. No. 1194	FY 2012 Total	
	Full-time Equiva-lent	Full-time Equiva-lent	Full-time Equiva-lent	Full-time Equiva-lent	Full-time Equiva-lent	Full-time Equiva-lent	
<b>Information Technology &amp; GIS</b>							
Director, Information Technology Supervisor, Systems Analysis	1.00	1.00	1.00	-	-	1.00	-
Supervisor, Programming & Analysis	1.00	1.00	1.00	-	-	1.00	-
Network Administrator	1.00	1.00	1.00	-	-	1.00	-
Computer Operations Analyst	1.00	1.00	1.00	-	-	1.00	-
Senior Programmer Analyst	5.00 <sup>a</sup>	5.00 <sup>a</sup>	5.00	-	-	5.00 <sup>a</sup>	-
Web Developer/Sr. Prog. Analyst	1.00	1.00	1.00	-	-	1.00	-
Helpdesk Technician	2.00	2.00	2.00	-	-	2.00	-
Administrative Assistant	1.00	1.00	1.00	-	-	1.00	-
GIS Program Manager	1.00	1.00	-	1.00	-	1.00	-
GIS Analyst	1.00	1.00	-	1.00	-	1.00	-
GIS Intern	-	0.31 <sup>b</sup>	-	0.13 <sup>b</sup>	-	0.13	(0.18)
Subtotal	<u>16.00</u>	<u>16.31</u>	<u>14.00</u>	<u>2.13</u>	<u>-</u>	<u>16.13</u>	<u>(0.18)</u>
<b>Mail Services</b>							
Mail Clerk	1.00	1.00	-	-	1.00	1.00	-
Office Specialist	1.00	1.00	-	-	1.00	1.00	-
Subtotal	<u>2.00</u>	<u>2.00</u>	<u>-</u>	<u>-</u>	<u>2.00</u>	<u>2.00</u>	<u>-</u>
<b>Total FTEs</b>	<u>18.00</u>	<u>18.31</u>	<u>14.00</u>	<u>2.13</u>	<u>2.00</u>	<u>18.13</u>	<u>(0.18)</u>
Overtime	\$ 5,100	\$ 4,100	\$ 2,500	\$ 200	\$ 1,400	\$ 4,100	\$ -

a 1 FTE Sr. Programmer Analyst was added to Information Technology (department number 1170) in FY 2002 and is reimbursed from the Tax Maintenance Fund (department number 2110)

b Intern position reimbursed by Voter List Management Grant (Dept 1132)

# Information Technology & GIS (Geographic Information System)

Department Numbers 1170, 1175, 1176

## **Mission**

---

The Information Technology (IT) Department implements Boone County's adopted Strategic Information Technology Plan. The Information Technology Advisory Committee (ITAC), a committee comprised of elected officials and department directors, in conjunction with the IT staff develops the vision and desired direction of information technology and provides a plan with recommendations to the County Commissioners for consideration and adoption. In addition, the Department conducts research to identify new cost saving developments resulting in improved operational efficiencies. Also, the Department provides critical tactical information, technology solutions, systems design, programming services and support to county offices.

The Thirteenth Judicial Circuit Court provides its own information technology support services as part of the Court Services budget (department number 1210).

The Geographic Information System (GIS) is the outgrowth of a research and development effort of Boone County (through the Boone County Assessor's office and Information Technology), the City of Columbia, and Boone Electric Cooperative. The jointly funded project was launched in 1996 with Boone County's Information Technology Department serving as project manager and fiscal agent; the initial funding and start-up activities were accounted for within Department number 1175 GIS-Consortium.

Currently, The GIS-Consortium budget (1175) accounts for the resources required to maintain the Consortium's GIS server.

The GIS –County budget (1176) accounts for the personnel and other resources dedicated to maintaining the “master” address database, supporting Consortium members, and developing new GIS layers and applications for use by various County departments as well as providing training for end users.

## **Budget Highlights**

---

Over the past several years, computer equipment replacements practices have been revised, transitioning from an age-driven replacement model to a performance-driven replacement model, resulting in reduced annual appropriations. The FY 2012 budget includes approximately \$85,000 for computer-related fixed asset purchases, which is consistent with recent years' budget allocation.

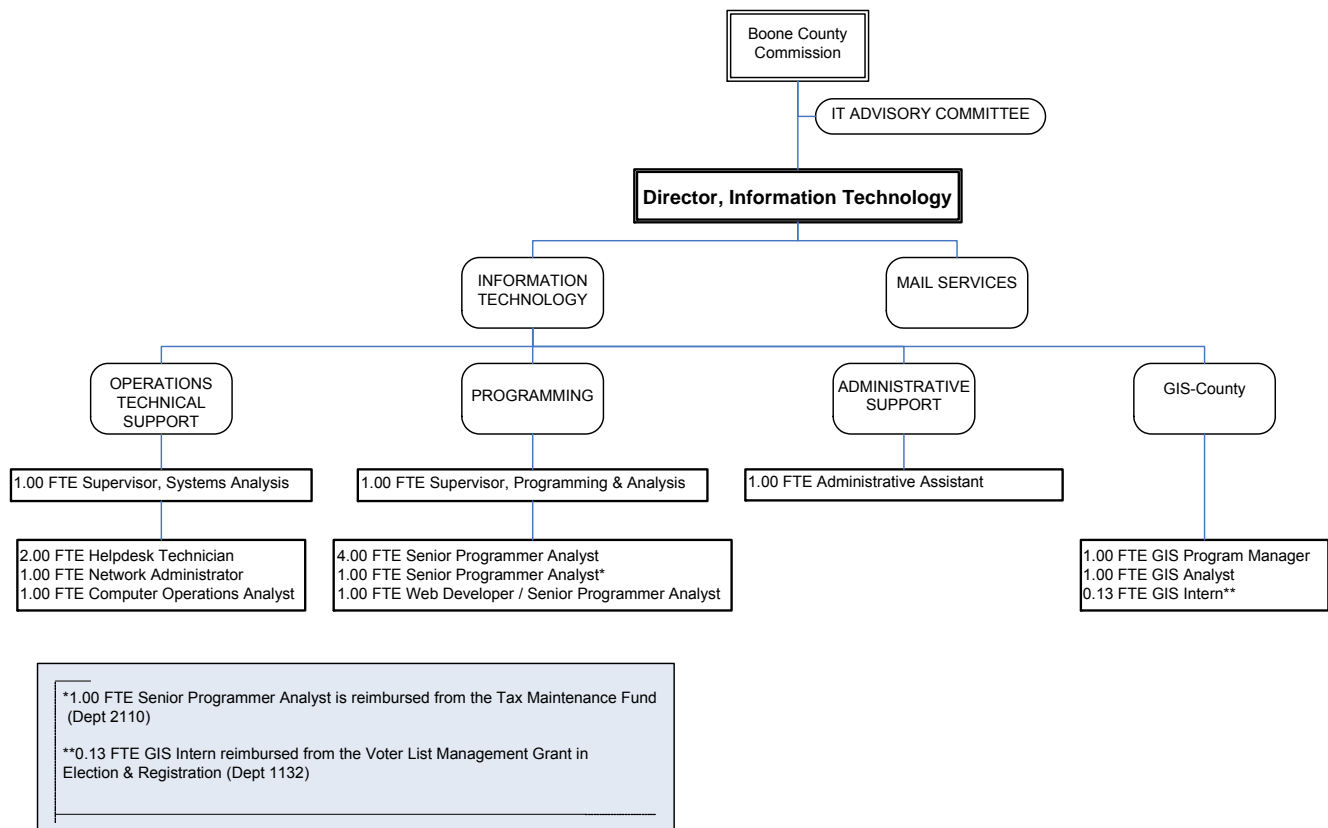
An additional programmer position, added to the IT Department in 2002, provides dedicated support to the Collector of Revenue. The salary and benefit cost of this position is reimbursed from the Tax Maintenance Fund.

Additional funding for computer technology projects is provided through various special revenue funds such as the Assessment Fund, the Record Preservation Fund,

# Information Technology & GIS

the Law Enforcement Services Fund and the Road and Bridge Fund. In addition, appropriations for court-related computer technology are accounted for within the court's budgets.

## Organizational Chart



\*1.00 FTE Senior Programmer Analyst is reimbursed from the Tax Maintenance Fund (Dept 2110)

\*\*0.13 FTE GIS Intern reimbursed from the Voter List Management Grant in Election & Registration (Dept 1132)

# Information Technology & GIS

## Annual Budget

### 1170 INFORMATION TECHNOLOGY

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	129,052	155,577	155,577	137,712	0	137,712	11-
	SUBTOTAL *****	129,052	155,577	155,577	137,712	0	137,712	11-
	TOTAL REVENUES *****	129,052	155,577	155,577	137,712	0	137,712	11-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	737,635	762,278	748,212	777,523	0	777,523	1
10110	OVERTIME	2,696	2,500	2,500	2,500	0	2,500	0
10200	FICA	55,262	58,505	56,204	59,671	0	59,671	1
10300	HEALTH INSURANCE	66,500	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	2,710	2,820	2,820	2,254	0	2,254	20-
10350	LIFE INSURANCE	734	742	742	658	0	658	11-
10375	DENTAL INSURANCE	4,984	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	2,226	1,988	1,988	1,872	0	1,872	5-
10500	401(A) MATCH PLAN	3,240	4,914	3,120	4,914	0	4,914	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,577	1,590	1,580	0	0	1,590	0
10600	UNEMPLOYMENT BENEFITS	281	0	0	0	0	0	0
	SUBTOTAL *****	877,848	906,821	888,650	920,876	0	922,466	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	149	650	400	650	0	650	0
23000	OFFICE SUPPLIES	956	1,500	1,000	1,500	0	1,500	0
23001	PRINTING	71	200	100	200	0	200	0
23015	COMPUTER SUPPLIES	1,982	3,000	2,500	3,000	0	3,000	0
23016	MAGNETIC MEDIA	11,968	8,600	8,600	8,080	0	8,080	6-
23017	COMPUTER PAPER	2,528	2,800	2,000	2,800	0	2,800	0
23018	PRINTER SUPPLIES	43,674	55,000	50,000	55,000	0	55,000	0
23050	OTHER SUPPLIES	213	4,000	4,000	4,000	0	4,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,437	1,500	2,000	2,000	0	2,000	33
	SUBTOTAL *****	63,982	77,250	70,600	77,230	0	77,230	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	675	1,420	1,420	1,495	0	1,495	5
37200	SEMINARS/CONFEREN/MEETING	2,742	7,040	7,040	6,884	0	6,884	2-
37210	TRAINING/SCHOOLS	3,700	23,325	23,325	15,098	0	15,098	35-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,334	4,475	4,475	5,075	0	5,075	13
37230	MEALS & LODGING-TRAINING	4,423	9,305	9,305	8,310	0	8,310	10-
	SUBTOTAL *****	14,875	45,565	45,565	36,862	0	36,862	19-
	UTILITIES							
48000	TELEPHONES	8,026	9,200	8,100	8,400	0	8,400	8-
48002	DATA COMMUNICATIONS	15,164	15,180	15,180	7,000	0	7,000	53-
	SUBTOTAL *****	23,190	24,380	23,280	15,400	0	15,400	36-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	7	500	500	500	0	500	0
	SUBTOTAL *****	7	500	500	500	0	500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	55,012	71,940	71,940	50,851	0	50,851	29-
60200	EQUIP REPAIRS/MAINTENANCE	914	2,000	2,000	2,000	0	2,000	0
	SUBTOTAL *****	55,927	73,940	73,940	52,851	0	52,851	28-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	106,323	121,602	121,602	153,662	2	153,664	26
71100	OUTSIDE SERVICES	21,395	24,840	24,840	24,600	0	24,600	0
71101	PROFESSIONAL SERVICES	5,242	5,000	2,500	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	38,451	35,239	35,239	33,674	0	33,674	4-
71600	EQUIP LEASES & METER CHRG	912	1,200	920	1,020	0	1,020	15-
	SUBTOTAL *****	172,323	187,881	185,101	217,956	2	217,958	1
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	15,666	12,086	13,936	0	19,350	18,852	55
91302	COMPUTER SOFTWARE	30,000	9,527	8,182	0	28,550	28,552	199
92301	REPLC COMPUTER HDWR	85,003	28,603	19,053	0	39,000	39,001	36
92302	REPLC COMPUTER SOFTWARE	62,997	1,415	1,413	0	0	0	0
	SUBTOTAL *****	193,667	51,631	42,584	0	86,900	86,405	67
	TOTAL EXPENDITURES *****	1,401,822	1,367,968	1,330,220	1,321,675	86,902	1,409,672	3

# Information Technology & GIS

## 1175 GIS - CONSORTIUM

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	1,966	0	0	0	0	0	0
	SUBTOTAL *****	1,966	0	0	0	0	0	0
	TOTAL REVENUES *****	1,966	0	0	0	0	0	0
23016	MATERIALS & SUPPLIES MAGNETIC MEDIA	911	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	911	1,000	1,000	1,000	0	1,000	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	1,054	3,000	782	2,000	0	2,000	33-
	SUBTOTAL *****	1,054	3,000	782	2,000	0	2,000	33-
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	0	3,499	0	2,807	0	2,807	19-
	SUBTOTAL *****	0	3,499	0	2,807	0	2,807	19-
	TOTAL EXPENDITURES *****	1,966	7,499	1,782	5,807	0	5,807	22-

# Information Technology & GIS

## 1176 GIS - COUNTY

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	0	7,000	7,000	3,500	0	3,500	50-
3569	OTHER FEES	375	0	100	0	0	0	0
	SUBTOTAL *****	375	7,000	7,100	3,500	0	3,500	50-
	TOTAL REVENUES *****	375	7,000	7,100	3,500	0	3,500	50-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	98,595	105,092	104,721	103,662	0	103,662	1-
10110	OVERTIME	4	200	100	200	0	200	0
10200	FICA	7,152	8,028	7,767	7,945	0	7,945	1-
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	363	363	363	290	0	290	20-
10350	LIFE INSURANCE	105	106	106	94	0	94	11-
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	285	255	255	249	0	249	2-
10500	401(A) MATCH PLAN	780	702	780	702	0	702	0
	SUBTOTAL *****	117,498	124,958	124,304	123,354	0	123,354	1-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	43	200	0	200	0	200	0
23001	PRINTING	0	50	0	50	0	50	0
23016	MAGNETIC MEDIA	0	125	0	125	0	125	0
23017	COMPUTER PAPER	90	800	120	800	0	800	0
23018	PRINTER SUPPLIES	0	950	500	950	0	950	0
23050	OTHER SUPPLIES	2,261	750	700	750	0	750	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	0	100	0	100	0
	SUBTOTAL *****	2,395	2,975	1,320	2,975	0	2,975	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	0	150	0	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	1,575	2,000	400	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,554	2,000	90	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	2,476	3,000	230	3,000	0	3,000	0
	SUBTOTAL *****	5,606	7,150	720	7,150	0	7,150	0
	UTILITIES							
48000	TELEPHONES	622	650	650	650	0	650	0
	SUBTOTAL *****	622	650	650	650	0	650	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	75	75	75	0	75	0
	SUBTOTAL *****	0	75	75	75	0	75	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	292	0	0	0	0	0	0
	SUBTOTAL *****	292	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	21,400	22,700	22,700	26,300	0	26,300	15
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	4,781	5,266	5,266	5,033	0	5,033	4-
71600	EQUIP LEASES & METER CHR	156	175	156	175	0	175	0
	SUBTOTAL *****	26,337	29,141	28,122	32,508	0	32,508	11
	OTHER							
84010	RECEPTION/MEETINGS	0	100	0	100	0	100	0
	SUBTOTAL *****	0	100	0	100	0	100	0
	TOTAL EXPENDITURES *****	152,752	165,049	155,191	166,812	0	166,812	1

Decimal values have been truncated.



# Mail Services

Department Number 1194

## Mission

---

The Director of Information Technology administers this department and its budget. This budget accounts for the costs incurred in providing centralized mail services for all County offices. The Department collects and delivers inter-office correspondence and U.S. Postal Services mail.

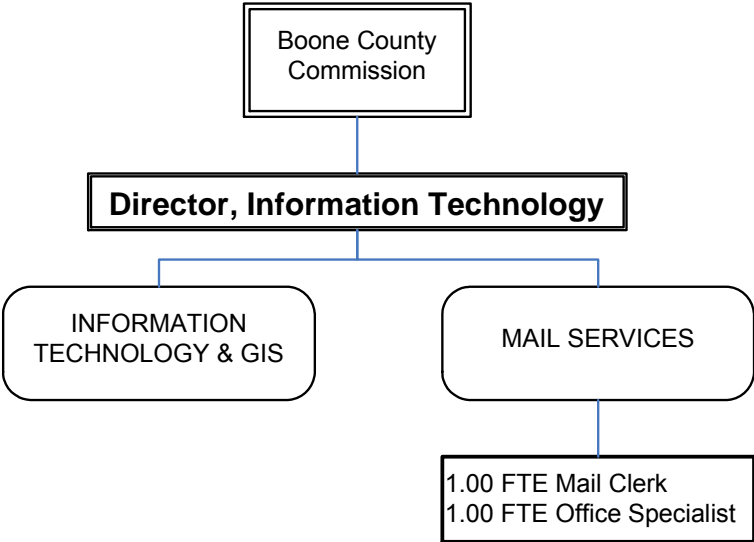
## Budget Highlights

---

There are no significant changes to this budget.

## Organizational Chart

---



# Mail Services

## Annual Budget

### 1194 MAIL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3528	REIMB PERSONNEL/PROJECTS	14,938	17,290	17,290	29,040	0	29,040	67
	SUBTOTAL *****	14,938	17,290	17,290	29,040	0	29,040	67
	TOTAL REVENUES *****	14,938	17,290	17,290	29,040	0	29,040	67
	PERSONAL SERVICES							
10100	SALARIES & WAGES	44,158	51,043	45,178	52,064	0	52,064	2
10110	OVERTIME	630	1,400	1,400	1,400	0	1,400	0
10200	FICA	3,391	4,011	3,305	4,090	0	4,090	1
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	169	188	188	150	0	150	20-
10350	LIFE INSURANCE	101	106	106	94	0	94	11-
10375	DENTAL INSURANCE	712	712	712	712	0	712	0
10400	WORKERS COMP	1,653	1,509	1,509	1,414	0	1,414	6-
10500	401(A) MATCH PLAN	0	702	510	702	0	702	0
	SUBTOTAL *****	60,315	69,171	62,408	70,126	0	70,126	1
	MATERIALS & SUPPLIES							
22000	POSTAGE	216,762	253,575	253,575	266,175	0	266,175	4
22005	BULK MAIL FEES/PERMITS	2,310	2,500	2,575	2,800	0	2,800	12
22010	SHIPPING CHARGES	3,100	3,500	1,500	3,000	0	3,000	14-
23000	OFFICE SUPPLIES	1,291	1,500	1,900	2,950	0	2,950	96
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	291	200	0	200	100
	SUBTOTAL *****	223,464	261,175	259,841	275,125	0	275,125	5
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	200	100	200	0	200	0
	SUBTOTAL *****	0	200	100	200	0	200	0
	UTILITIES							
48000	TELEPHONES	457	480	420	480	0	480	0
48050	CELLULAR TELEPHONES	40	75	65	75	0	75	0
	SUBTOTAL *****	497	555	485	555	0	555	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,979	3,200	3,000	3,200	0	3,200	0
59100	VEHICLE REPAIRS/MAINTENANCE	134	1,000	1,200	1,500	0	1,500	50
59105	TIRES	0	500	0	500	0	500	0
	SUBTOTAL *****	2,113	4,700	4,200	5,200	0	5,200	10
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	5,391	6,920	6,920	7,250	0	8,455	22
	SUBTOTAL *****	5,391	6,920	6,920	7,250	0	8,455	22
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	4,800	4,800	4,800	4,800	0	4,800	0
71100	OUTSIDE SERVICES	461	1,000	700	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	9,314	17,152	17,152	16,391	0	16,391	4-
71600	EQUIP LEASES & METER CHRG	943	730	730	730	0	730	0
	SUBTOTAL *****	15,519	23,682	23,382	22,921	0	22,921	3-
	TOTAL EXPENDITURES *****	307,301	366,403	357,336	381,377	0	382,582	4

Decimal values have been truncated.

# Insurance/Safety and Insurance Claim Activity

Department Numbers 1191, 1195

## **Mission**

---

This cost center accounts for insurance premiums and insurance claim activity which are allocated to the General Fund. The General Fund accounts for all costs that cannot be allocated to the Road and Bridge Fund or to the Assessment Fund.

Insurance & Safety-- The County maintains broad form insurance coverage for property/casualty, general liability, inland marine, EDP, public official's errors and omissions, law enforcement errors and omissions, and boiler and machinery. The County is a member of the Missouri Public Entity Risk Management Fund (MOPERM), a public entity risk retention pool. Annual appropriations for safety equipment are included in the Sheriff and Public Works operating budgets; however, this budget includes a nominal appropriation to address any needs that might arise in other offices.

Insurance Claim Activity--Insurance claim activity includes deductibles, insurance proceeds, and various repair/replacement expenditures.

The County Clerk administers this budget.

The County self-insures workers compensation risk. Amounts for worker's compensation premium are included in the personnel appropriations in the respective budgets and paid to the County's internal service fund for workers' compensation (see department number 6020).

## **Budget Highlights**

---

There are no other significant changes to this budget.

# Insurance/Safety and Insurance Claim Activity

## Annual Budget

### 1191 INSURANCE & SAFETY

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
23850	MATERIALS & SUPPLIES MINOR EQUIP & TOOLS (<\$1000)	0	700	500	700	0	700	0
	SUBTOTAL *****	0	700	500	700	0	700	0
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	27,548	26,125	22,967	26,125	0	24,000	8-
71002	AUTO LIABILITY INS	55,167	54,150	47,634	54,150	0	52,000	3-
71004	PROPERTY INSURANCE	177,285	189,500	177,184	189,500	0	217,250	14
71006	ERRORS & OMISSIONS INS	19,864	18,810	18,772	18,810	0	16,000	14-
71007	LAW ENFORCEMENT INS	114,949	109,250	111,152	112,000	0	116,100	6
71008	GENERAL LIABILITY INS	60,805	57,950	60,444	60,500	0	55,500	4-
71009	D.P. EQUIP-INSURANCE	10,558	10,070	0	0	0	0	0
71010	CRIME INSURANCE	3,104	2,945	2,766	2,945	0	2,945	0
71011	PUBLIC OFFICIALS BOND	7,738	9,500	18,000	9,500	0	9,500	0
	SUBTOTAL *****	477,020	478,300	458,919	473,530	0	493,295	3
	TOTAL EXPENDITURES *****	477,020	479,000	459,419	474,230	0	493,995	3

### 1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3945	OTHER FINANCING SOURCES INSURANCE RECOVERIES/PROCEEDS	28,953	5,875	7,500	0	0	0	0
	SUBTOTAL *****	28,953	5,875	7,500	0	0	0	0
	TOTAL REVENUES *****	28,953	5,875	7,500	0	0	0	0
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	21,146	0	1,400	0	0	0	0
	SUBTOTAL *****	21,146	0	1,400	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	525	0	0	0	0	0	0
	SUBTOTAL *****	525	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	34,180	16,000	12,000	16,000	0	16,000	0
71018	OTHER CLAIMS DEDUCTIBLE	2,532	2,000	25,000	2,000	0	2,000	0
71020	UNINSURED CLAIMS	7,317	4,000	500	4,000	0	4,000	0
	SUBTOTAL *****	44,029	22,000	37,500	22,000	0	22,000	0
	FIXED ASSET ADDITIONS							
92400	REPLCMNT AUTO/TRUCKS	21,746	22,792	22,000	0	0	0	0
	SUBTOTAL *****	21,746	22,792	22,000	0	0	0	0
	TOTAL EXPENDITURES *****	87,446	44,792	60,900	22,000	0	22,000	50-

Decimal values have been truncated.

# Non-Departmental

Department Number 1190

## Mission

---

The County Auditor and County Treasurer administer this budget. It reflects revenues and expenditures that are not directly related to specific departments or programs. This budget includes appropriations for items such as outside audit and cost allocation service fees, certain debt service payments, and operating transfers to or from the General Fund.

## Budget Highlights

---

The property tax rate for the General Fund was voluntarily reduced from \$0.13 per \$100 assessed valuation to \$0.12 per \$100 assessed valuation for fiscal year 2005 and has remained at that rate. The budget assumes negative 0% growth in assessed valuation for real property and a negative 2% growth in assessed valuation for personal property.

The current economic downturn significantly impacted sales tax revenues, resulting in a 4% decline between FY 2007 and FY 2010. The FY 2011 budget assumed 0% growth; however, revised revenue projections reflect growth of approximately 4%. The FY 2012 budget assumes 2% growth.

In April 2001, the County Commission and the Boone Hospital Board of Trustees approved an operating lease for Boone Hospital Center. The terms of the lease were modified in December 2006. The annual lease payments paid to the County pursuant to the terms of the lease are included in this budget. The lease agreement requires an adjustment equal to the increase in the Consumer Price Index.

This budget accounts for the cost of the County's annual external financial audit and the annual cost allocation plan, which is used to document the County's indirect costs and serve as a basis for claiming reimbursement for indirect costs. It also accounts for downtown parking lot rental fees.

This budget accounts for the debt service required by the Series 2003 Refunding and Improvement Special Obligation Bond. These bonds, issued in 2003, retired the outstanding principle and interest on the Series 1993 Government Center Bonds (approximately \$1.9 million) and provided new construction funds in the amount of \$3.19 million. Annual principle and interest payments total approximately \$420,000 with a final payment of \$774,800 to be made in 2018. The annual debt service requirement is largely unchanged from the Series 1993 issue; however, the final maturity was extended from 2007 to 2018.

# Non-Departmental

## Annual Budget

### 1190 NON-DEPARTMENTAL

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3001	REAL ESTATE CY	2,169,785	2,150,000	2,200,000	2,200,000	0	2,200,000	2
3002	PERSONAL PROPERTY CY	403,843	405,000	438,000	429,000	0	429,000	5
3003	RAILROAD AND UTILITY CY	35,689	82,900	126,600	86,000	0	86,000	3
3004	REPLACEMENT SURTAX/GEN CY	215,418	227,000	235,000	227,000	0	227,000	0
3011	REAL ESTATE PY	86,133	45,000	60,000	45,000	0	45,000	0
3012	PERSONAL PROPERTY PY	50,973	45,000	50,000	45,000	0	45,000	0
3013	RAILROAD & UTILITY PY	559	0	0	0	0	0	0
3055	OTHER PROP TAX PASS THRU	4,697	0	0	0	0	0	0
	SUBTOTAL *****	2,967,100	2,954,900	3,109,600	3,032,000	0	3,032,000	2
	SALES TAXES							
3110	SALES TAXES	11,579,076	11,117,000	12,050,000	12,290,000	0	12,290,000	10
	SUBTOTAL *****	11,579,076	11,117,000	12,050,000	12,290,000	0	12,290,000	10
	FRANCHISE TAXES							
3210	MEDIACOM	94,311	92,000	93,200	92,000	0	92,000	0
3220	CHARTER COMMUNICATIONS	54,985	54,000	52,500	52,000	0	52,000	3-
	SUBTOTAL *****	149,296	146,000	145,700	144,000	0	144,000	1-
	LICENSES AND PERMITS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	3,386	2,000	3,300	3,300	0	3,300	65
3446	COUNTY STOCK INSURANCE	0	5,000	1,440	1,500	0	1,500	70-
3490	FISH & WILDLIFE PILT	1,216	1,200	1,180	1,200	0	1,200	0
	SUBTOTAL *****	4,602	8,200	5,920	6,000	0	6,000	26-
	CHARGES FOR SERVICES							
3550	COMMISSIONS	8	5	650	60	0	60	100
3576	NEIGHBRHD IMPVMT DIST FEE	13,407	0	17,606	0	0	0	0
	SUBTOTAL *****	13,415	5	18,256	60	0	60	100
	FINES AND FORFEITURES							
3615	FINES AND FORFEITURES	9,430	10,000	9,500	10,000	0	10,000	0
	SUBTOTAL *****	9,430	10,000	9,500	10,000	0	10,000	0
	INTEREST							
3710	INTEREST	3	7	40	25	0	25	257
3718	INT-SALES TAX	0	1,000	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	3	10	5	5	0	5	50-
3724	INT - OTHER ENTITIES	2,763	82	109	0	0	0	0
	SUBTOTAL *****	2,770	1,099	154	30	0	30	97-
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	205,072	152,619	152,619	141,674	0	141,674	7-
3821	BLDG RENT	28,893	22,704	22,704	22,704	0	22,704	0
3822	OTHER LEASE REVENUE	29,840	100	900	100	0	100	0
3823	HOSPITAL LEASE	1,678,027	1,694,807	1,703,198	1,737,000	0	1,737,000	2
3826	PRIOR YEAR COST REPAYMENT	3,247	0	0	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	3,939	1,500	9,000	1,500	0	1,500	0
3882	RESTITUTION REIMB	12	0	0	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	250,000	350,000	350,000	309,500	0	309,500	11-
3890	MISCELLANEOUS	0	0	7,231	0	0	0	0
3891	DIVIDENDS/REBATES	1,199	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	2,200,233	2,222,930	2,246,852	2,213,678	0	2,213,678	0
	OTHER FINANCING SOURCES							
3912	OTI: FROM DEBT SERVICE FUND	0	33,520	33,494	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	72,393	66,693	66,693	0	0	0	0
	SUBTOTAL *****	72,393	100,213	100,187	0	0	0	0
	TOTAL REVENUES *****	16,998,320	16,560,347	17,686,169	17,695,768	0	17,695,768	6
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	250	0	250	0	250	0

# Non-Departmental

1190 NON-DEPARTMENTAL  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48100	NATURAL GAS	3,582	5,220	4,400	3,300	0	3,300	36-
48200	ELECTRICITY	3,534	5,900	5,800	4,100	0	4,100	30-
48300	WATER	246	360	420	360	0	360	0
48400	SOLID WASTE	46	0	0	0	0	0	0
48600	SEWER USE	318	540	505	420	0	420	22-
	SUBTOTAL *****	7,727	12,020	11,125	8,180	0	8,180	31-
VEHICLE EXPENSE								
59300	PARKING	26,202	23,160	23,160	0	0	0	0
	SUBTOTAL *****	26,202	23,160	23,160	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	221	0	0	0	0	0
	SUBTOTAL *****	0	221	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	720	750	0	720	0	720	4-
71101	PROFESSIONAL SERVICES	93,865	100,900	99,520	101,500	0	101,500	0
71105	LEGAL SERVICES	0	5,000	0	0	0	0	0
71500	BUILDING USE/RENT CHARGE	72,567	100,429	100,429	77,524	0	77,524	22-
71501	PARKING	0	0	0	42,802	0	42,802	0
	SUBTOTAL *****	167,152	207,079	199,949	222,546	0	222,546	7
OTHER								
83918	OTO: TO ROAD & BRIDGE FUND	3,628	0	0	0	0	0	0
83920	OTO: TO DEBT SERVICE FUND	60,000	60,000	60,000	60,000	0	60,000	0
83921	OTO: TO AGENCY/TRUST FUND	0	43,829	43,828	0	0	0	0
83922	OTO: TO SPECIAL REVENUE FUND	0	135,452	135,000	0	0	375,000	176
84050	DEBT RETIREMENT-PRINCIPAL	290,000	460,000	460,000	315,000	0	315,000	31-
84100	INTEREST EXPENSE	118,115	106,865	106,865	95,240	0	95,240	10-
86898	OVER AND SHORT	0	50	100	50	0	50	0
86900	MISCELLANEOUS	2,800	3,500	3,000	3,500	0	3,500	0
86910	PY ENCUMBRANCES NOT USED	889-	0	708-	0	0	0	0
	SUBTOTAL *****	473,654	809,696	808,085	473,790	0	848,790	4
	TOTAL EXPENDITURES *****	674,737	1,052,426	1,042,319	704,766	0	1,079,766	2

Decimal values have been truncated.

# Purchasing

Department Number 1118

## Mission

---

The Director of Purchasing is appointed by the County Commission. The Purchasing Department establishes formal criteria and purchasing processes to ensure equality, compliance with state procurement laws, and to protect the public interest. In doing so, attention is given to ensure that regulations are not excessive, conflicting, or do not impose undue costs. The development, content, and approval of all purchasing policies, regulations and procedures, as established by the Department, shall be common among departments, where possible, and shall be consistent with commonly accepted purchasing principles. All purchasing shall acquire the benefits of competition to the maximum extent practical, through the use of formal advertising or sealed bids, where applicable, with the intent to encourage submission of bids by any and all qualified suppliers. The Department of Purchasing shall establish and maintain ethical and impartial relations with all suppliers to enhance prestige, while achieving the goals and objectives regarding purchasing activities.

Primary duties include the following:

- Competitively procure materials, supplies, tools, and services for the County's operations when the cost for such items exceeds \$4,500. This is also accomplished through countywide term and supply contracts which are utilized by one or more departments.
- Review bid specifications to ensure a competitive, fair and equitable process;
- Maintain a vendor data base and administer the distribution of Requests for Bids and/or Proposals;
- Prepare contract documents and Purchase Requisitions when applicable;
- Administer the surplus property disposal process

## Budget Highlights

---

There are no significant changes to this budget.

## Goals and Objectives

---

### Budget Year Objectives

- Contract Terms and Conditions: With assistance from the County Counselor, develop revised Terms and Conditions for Cooperative Contract Agreements.
- Identification of Bidders: Identify various sources where vendors learn about county bids. Using this information, identify ways to increase the vendor database, thereby increasing competition.
- Contract Access: With assistance from the Information Technology department, develop functionality to enable users to easily view contract documents from the county's web site.



# Purchasing

- Update and revise Vendor Registration with current NIGP codes: The National Institute of Governmental Purchasing (NIGP) posts updates to their NIGP codes on a weekly basis. With assistance from the Information Technology Department, develop an automated process for capturing NIGP codes.

## Progress on Prior Year Objectives

- Review the On-Line Bid System with the assistance of Information Technology to ensure that vendors are receiving electronic bids and to determine if a revision of this in-house written system is needed. **Response:** The review was completed and several enhancements implemented.
- With the assistance of the County Public Information Officer, revise *How to do Business with Boone County*, the informational purchasing pamphlet. **Response:** Continuing.

## Performance Measures

Performance Measure	2010	2011	2012
	Actual	Year to date	Projected
Number of Bids Prepared	56	36	50
Number of Proposals Prepared	8	5	6
Number of Contracts Completed	118	75	100
Number of Term & Supply Contracts Issued/Renewed	134	77	150
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	52	37	47

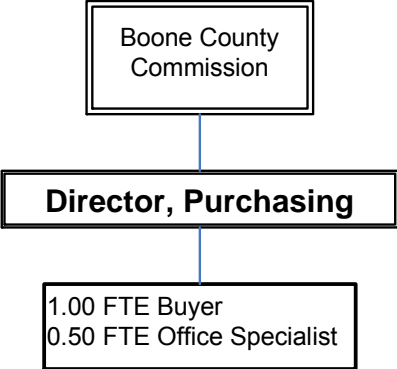
## Personnel Detail

Position Title	2010	2011	2012	2011-2012
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Director, Purchasing	1.00	1.00	1.00	-
Buyer	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
<b>Total FTEs</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>-</b>
Overtime	\$ -	\$ -	\$ -	\$ -

# Purchasing

## Organizational Chart

---



# Purchasing

## Annual Budget

### 1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3510	CHARGES FOR SERVICES COPIES	128	0	0	0	0	0	0
	SUBTOTAL *****	128	0	0	0	0	0	0
	TOTAL REVENUES *****	128	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	115,970	116,032	115,723	118,353	0	118,353	2
10200	FICA	7,804	8,876	8,298	9,054	0	9,054	2
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	425	429	429	343	0	343	20-
10350	LIFE INSURANCE	158	159	159	141	0	141	11-
10375	DENTAL INSURANCE	1,068	1,068	1,068	1,068	0	1,068	0
10400	WORKERS COMP	336	301	301	284	0	284	5-
10500	401(A) MATCH PLAN	1,170	1,053	1,170	1,053	0	1,053	0
	SUBTOTAL *****	141,182	142,168	141,398	144,546	0	144,546	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	300	165	150	165	0	165	0
23000	OFFICE SUPPLIES	684	700	700	700	0	700	0
23001	PRINTING	134	300	300	300	0	300	0
23050	OTHER SUPPLIES	844	558	558	558	0	558	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	139	100	0	100	0
	SUBTOTAL *****	1,963	1,823	1,847	1,823	0	1,823	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	620	435	420	510	0	510	17
37200	SEMINARS/CONFEREN/MEETING	355	1,185	470	1,245	0	1,245	5
37210	TRAINING/SCHOOLS	0	500	100	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	603	783	150	783	0	783	0
37230	MEALS & LODGING-TRAINING	978	2,160	550	2,160	0	2,160	0
	SUBTOTAL *****	2,556	5,063	1,690	5,198	0	5,198	2
	UTILITIES							
48000	TELEPHONES	1,483	1,629	1,629	1,629	0	1,629	0
48002	DATA COMMUNICATIONS	220	372	386	396	0	396	6
	SUBTOTAL *****	1,703	2,001	2,015	2,025	0	2,025	1
	VEHICLE EXPENSE							
59025	MOTOR VEHICLE TITLE EXP	11	33	11	33	0	33	0
59200	LOCAL MILEAGE	431	600	100	100	0	100	83-
	SUBTOTAL *****	442	633	111	133	0	133	78-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	603	572	572	897	0	897	56
	SUBTOTAL *****	603	572	572	897	0	897	56
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	5,839	5,655	5,655	6,973	0	6,973	23
	SUBTOTAL *****	5,839	5,655	5,655	6,973	0	6,973	23
	OTHER							
84010	RECEPTION/MEETINGS	161	300	200	300	0	300	0
84300	ADVERTISING	1,666	2,300	1,600	2,300	0	2,300	0
	SUBTOTAL *****	1,828	2,600	1,800	2,600	0	2,600	0
	FIXED ASSET ADDITIONS							
92000	REPLCMNT OFFICE EQUIP	0	14,025	12,469	0	0	0	0
	SUBTOTAL *****	0	14,025	12,469	0	0	0	0
	TOTAL EXPENDITURES *****	156,119	174,540	167,557	164,195	0	164,195	5-

Decimal values have been truncated.

# Recorder of Deeds- Combined Budget Summary

Department Numbers 1160, 2800

## Description of Funding Sources

The Boone County Recorder of Deeds provides services that are primarily funded with appropriations from the General Fund and supplemented with additional revenues derived from special fees authorized by statute. These fees are accounted for in the Record Preservation Fund, a statutory special revenue fund. The General Fund appropriations are included in the Recorder of Deeds budget, department number 1160, and the Record Preservation Fund appropriations are included in the Record Preservation budget, department number 2800. Detailed information is presented for each of these budgets on the following pages.

The County Commission establishes and approves the appropriations from the General Fund; the Recorder of Deeds establishes and approves the appropriations from the Record Preservation Fund.

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 481,870	\$ 443,265	\$ 389,844	\$ 68,103	\$ -	\$ 457,947
280	2800	Storage & Preservation	59,051	153,623	-	398,600	17,000	415,600
<b>Total</b>			<b>\$ 540,921</b>	<b>\$ 596,888</b>	<b>\$ 389,844</b>	<b>\$ 466,703</b>	<b>\$ 17,000</b>	<b>\$ 873,547</b>

## Personnel Summary

Position Title	FY	FY	FY	Change
	2010	2011	2012	
	Full-time Equiva- lent	Full-time Equiva- lent	Full-time Equiva- lent	
Recorder (Elected)	1.00	1.00	1.00	-
Chief Deputy Recorder	1.00	1.00	1.00	-
Lead Deputy Recorder	1.00	1.00	1.00	-
Deputy Recorder	5.00	5.00	5.00	-
<b>Total FTEs</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>
Overtime	\$ 1,000	\$ 1,000	\$ 1,000	\$ -

# Recorder of Deeds

Department Numbers 1160, 2800

## Mission

---

The Recorder of Deeds is an elected official mandated to provide a timely and efficient process for public users to record documents and to preserve them for historical retrieval and legal review. The Recorder of Deeds is also the authorized agent for the State of Missouri to issue Marriage Licenses.

Archived records include real estate, marriage license, tax liens, military discharge papers, county surveyor's records, subdivision plats, and other miscellaneous filing systems for public access. The Recorder functions as the aggregator of data that is the basis for the assessment and property tax revenue system in the County. The Recorder's Office acts as fee agent for the county and the state, collecting fees for the County's General Fund and Record Preservation Fund as well as various state funds.

## Budget Highlights

---

Recovery within the local real estate industry has not materialized to the degree expected and recording volume continues below that of prior years. Accordingly, real estate recording fees have declined substantially since the peak levels experienced in 2002-2003. Foreclosures are expected to decline; however, the overall volume continues at above-average levels.

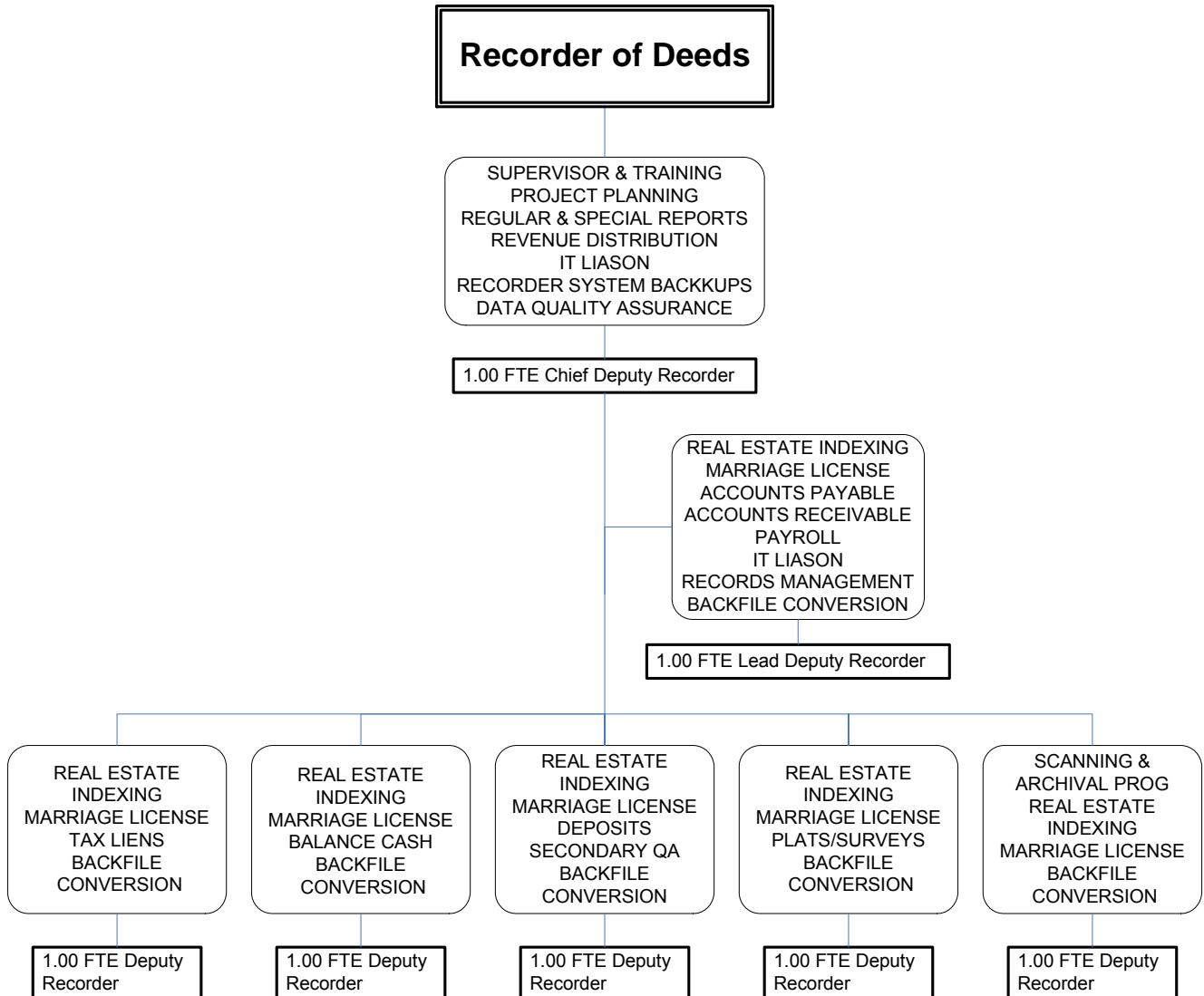
**General Fund (Dept. No. 1160):** Projected revenues for FY 2012 are flat, reflecting a cautious outlook for the real estate industry. Likewise, expenditures are relatively unchanged as well. Since 2004, available staff resources have been directed toward scanning and indexing older documents in order to make them available for electronic searching. Since beginning these efforts in 2004, the Recorders Office has completed retrospective scanning back to 1982. Total documents scanned amount to more than 134,000 and consist of approximately 280,000 images. Work on this project will continue in FY 2012. In addition, plat books have been scanned, allowing for electronic retrieval and similar projects are in progress for several other databases, including Marriage License, Military Discharges, and County Surveys. These projects utilize existing available staff; as such, they do not require additional personnel appropriations.

**Record Preservation Fund (Dept. No. 2800):** The Outside Services appropriation (account #71100) includes funding for archival restoration (\$20,000) and microfilming costs (\$30,000 for current needs; \$15,000 retrospective back-file filming). Professional Services (account #71101) includes funding for business continuity planning (\$20,000), consultant services (\$20,000), and legal services (\$2,000). The budget also includes \$15,000 to replace a reader/printer/scanner. The Contingency appropriation is for unspecified needs that may arise during the year; in the event of such need, budget revisions transferring funds from Contingency to the appropriate account would be approved by the Recorder of Deeds.

# Recorder of Deeds

## Organizational Chart

---



# Recorder of Deeds

## Annual Budget

### 1160 RECORDER

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3315	MARRIAGE	19,902	19,000	18,500	19,000	0	19,000	0
	SUBTOTAL *****	19,902	19,000	18,500	19,000	0	19,000	0
	CHARGES FOR SERVICES							
3510	COPIES	38,890	33,200	52,833	44,900	0	44,900	35
3562	REAL ESTATE FEES	602,933	418,725	512,200	413,133	0	413,133	1-
	SUBTOTAL *****	641,824	451,925	565,033	458,033	0	458,033	1
	MISCELLANEOUS							
3892	DEPOSIT OVRAGE	24	0	19	0	0	0	0
	SUBTOTAL *****	24	0	19	0	0	0	0
	TOTAL REVENUES *****	661,750	470,925	583,552	477,033	0	477,033	1
	PERSONAL SERVICES							
10100	SALARIES & WAGES	316,899	317,782	305,153	318,667	0	318,667	0
10110	OVERTIME	859	1,000	800	1,000	0	1,000	0
10200	FICA	23,190	24,386	22,667	24,454	0	24,454	0
10300	HEALTH INSURANCE	38,000	38,000	38,000	38,000	0	38,000	0
10325	DISABILITY INSURANCE	1,169	1,175	1,175	924	0	924	21-
10350	LIFE INSURANCE	422	424	424	376	0	376	11-
10375	DENTAL INSURANCE	2,848	2,848	2,848	2,848	0	2,848	0
10400	WORKERS COMP	924	828	828	767	0	767	7-
10500	401(A) MATCH PLAN	2,730	2,808	2,610	2,808	0	2,808	0
	SUBTOTAL *****	387,043	389,251	374,505	389,844	0	389,844	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	64	435	460	465	0	465	6
23000	OFFICE SUPPLIES	5,768	8,550	8,300	7,550	0	7,550	11-
23001	PRINTING	1,974	1,500	1,300	1,500	0	1,500	0
23015	COMPUTER SUPPLIES	483	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	820	0	154	0	0	0	0
	SUBTOTAL *****	9,112	10,485	10,214	9,515	0	9,515	9-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	200	200	200	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	0	0	0	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	440	600	590	600	0	600	0
37230	MEALS & LODGING-TRAINING	1,121	900	1,000	1,200	0	1,200	33
37240	REGISTRATION/TUITION	565	550	525	525	0	525	4-
	SUBTOTAL *****	2,327	2,250	2,315	2,725	0	2,725	21
	UTILITIES							
48000	TELEPHONES	4,401	4,500	4,500	4,500	0	4,500	0
	SUBTOTAL *****	4,401	4,500	4,500	4,500	0	4,500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,151	3,400	4,150	5,900	0	5,900	73
	SUBTOTAL *****	4,151	3,400	4,150	5,900	0	5,900	73
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	74,822	47,577	47,577	45,463	0	45,463	4-
	SUBTOTAL *****	74,822	47,577	47,577	45,463	0	45,463	4-
	OTHER							
86896	DEPOSIT SHORTAGE	11	0	4	0	0	0	0
	SUBTOTAL *****	11	0	4	0	0	0	0
	TOTAL EXPENDITURES *****	481,870	457,463	443,265	457,947	0	457,947	0

# Recorder of Deeds

## 2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	103,930	79,625	88,209	74,960	0	74,960	5-
	SUBTOTAL *****	103,930	79,625	88,209	74,960	0	74,960	5-
INTEREST								
3711	INT-OVERNIGHT	345	330	360	330	0	330	0
3712	INT-LONG TERM INVEST	7,374	2,350	2,945	2,455	0	2,455	4
3798	INC/DEC IN FV OF INVESTMENTS	4,861-	0	0	0	0	0	0
	SUBTOTAL *****	2,857	2,680	3,305	2,785	0	2,785	3
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	5	0	0	0	0	0	0
	SUBTOTAL *****	5	0	0	0	0	0	0
	TOTAL REVENUES *****	106,793	82,305	91,514	77,745	0	77,745	5-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	6,609	7,000	6,807	7,000	0	7,000	0
23020	MICROFILM/FILM	3,975	7,400	5,550	8,000	0	8,000	8
23850	MINOR EQUIP & TOOLS (<\$1000)	1,896	0	0	0	0	0	0
	SUBTOTAL *****	12,481	14,400	12,357	15,000	0	15,000	4
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	445	475	475	475	0	475	0
37200	SEMINARS/CONFERENCE/MEETING	100	500	200	200	0	200	60-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,005	2,000	1,950	1,600	0	1,600	20-
37230	MEALS & LODGING-TRAINING	3,446	6,000	3,200	3,400	0	3,400	43-
37240	REGISTRATION/TUITION	1,375	1,625	1,025	925	0	925	43-
	SUBTOTAL *****	7,372	10,600	6,850	6,600	0	6,600	37-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,000	20,000	20,000	20,000	0	20,000	0
71100	OUTSIDE SERVICES	1,650	70,000	78,900	65,000	0	65,000	7-
71101	PROFESSIONAL SERVICES	0	42,000	22,000	42,000	0	42,000	0
	SUBTOTAL *****	21,650	132,000	120,900	127,000	0	127,000	3-
OTHER								
83919	OTO: TO CAPITAL PROJECT FUND	0	8,716	8,716	0	0	0	0
86850	CONTINGENCY	0	241,284	0	250,000	0	250,000	3
	SUBTOTAL *****	0	250,000	8,716	250,000	0	250,000	0
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	199	2,000	0	2,000	0	2,000	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	15,000	15,000	0
92301	REPLC COMPUTER HDWR	17,348	4,800	4,800	0	0	0	0
	SUBTOTAL *****	17,548	6,800	4,800	2,000	15,000	17,000	150
	TOTAL EXPENDITURES *****	59,051	413,800	153,623	400,600	15,000	415,600	0

Decimal values have been truncated.



# Special Projects Citizen Contributions

Department Numbers 2000-2002

## Mission

This budget was established to account for citizen contributions received for various facility projects. Projects that have been funded in the past include the courthouse mural project and the Roger B. Wilson Memorial. The County Commission administers this budget.

## Budget Highlights

During FY 2005 through FY 2008, additional Blocks of Time were sold, engraved, and installed on the Courthouse Square. The net proceeds were appropriated for various projects including holiday lights and artwork for the Government Center. There are no appropriations for FY 2012.

## Annual Budget

### 2002 CH SQUARE-MISC. PROJECTS

200 SPEC BLDG PROJ CITIZEN CONTRIB

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM FY BUD
	INTEREST							
3711	INT-OVERNIGHT	1	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	42	20	13	13	0	13	35-
3798	INC/DEC IN FV OF INVESTMENTS	28-	0	0	0	0	0	0
	SUBTOTAL *****	16	22	15	15	0	15	31-
	MISCELLANEOUS							
3830	SALES	965	0	0	0	0	0	0
	SUBTOTAL *****	965	0	0	0	0	0	0
	TOTAL REVENUES *****	981	22	15	15	0	15	31-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	220	0	0	0	0	0	0
	SUBTOTAL *****	220	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	220	0	0	0	0	0	0

Decimal values have been truncated.

# County Treasurer

Department Number 1140

## Mission

---

The County Treasurer is an elected official responsible for receiving, disbursing and investing all funds for the County and ensuring that monies are correctly segregated into separate funds as required by law. The County Treasurer is also responsible for disbursing tax dollars to various political subdivisions and accounting for the transactions for audit purposes. The County's banking services, investment portfolio, and unclaimed property are administered by the County Treasurer. All general obligation bonds and revenue bonds for Boone County are issued by the County Treasurer. The County Treasurer provides oversight for several non-financial projects including the Community Art Displays for public buildings and Local Emergency Planning Commission.

## Budget Highlights

---

During FY 2011, the County entered into a new contract for banking services, which is expected to significantly reduce the bank fees previously paid by the County. The reduction is reflected in the FY 2012 appropriations. The FY 2012 budget also includes a reduction in overtime expense.

## Goals and Objectives

---

### Budget Year Objectives

- Refinance qualifying bond issuances to decrease interest expense.
- Review the County's purchasing card program to streamline procedures and strengthen controls over the program.
- Integrate the process for voiding, updating and tracking unclaimed fees in the accounting system.

### Progress on Prior Year Objectives

- Enhance the existing receipt program to include real-time scanning of all documents so that electronic images will be created timely.  
**Response:** Completed.
- Launched an online system that enables citizens to search for and claim unclaimed property held by the County Treasurer.  
**Response:** Completed
- As part of the banking services bid, evaluate opportunities to integrate additional internal controls.  
**Response:** Implemented new controls under the banking services contract such as dual approval for fund transfers and positive pay.

# County Treasurer

## Performance Measures

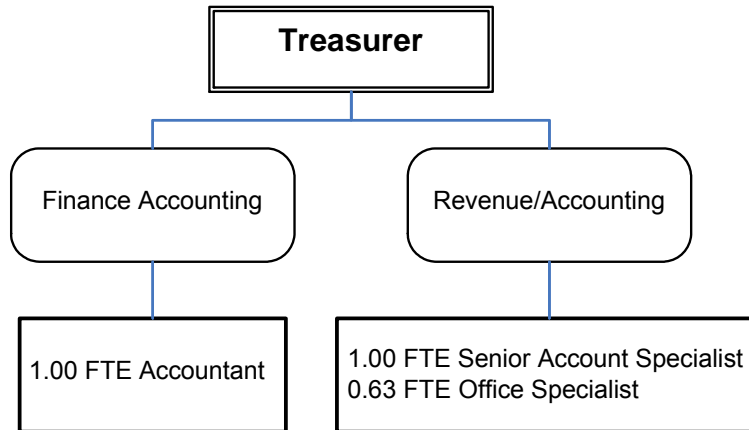
Performance Measure	2010	2011	2012
	Actual	Estimated	Projected
Receipts Issued	4,989	4,719	4,800
Manual Non-Vendor Checks	110	80	110
Manual Vendor Checks	471	592	600
Prosecuting Attorney Bad Checks	834	742	725
Criminal Cost Checks	3	10	10
Criminal Cost Bills	634	529	540
Out of County Cash Bonds	379	388	390
Restitution Checks	21	10	15
Imported Worker's Comp Checks (Five Star)	411	601	600
Jury Service Checks	2,614	1,406	1,500
Accounts Payable Checks	7,579	5,664	5,800
Payroll Checks	1,381	1,121	1,100
Payroll Direct Deposits	10,267	10,159	10,200
Unclaimed Fees Processed	1,086	1,091	1,100
Purchasing Cards	74	79	80
Funds Maintained	113	117	120
Interest Received (All Funds)	\$ 413,477	\$ 152,726	\$ 175,000
General/Special Obligation Bonds	10	10	11
Active NIDs	7	9	10
NIDs in Construction	3	3	2

## Personnel Detail

Position Title	2010	2011	2012	2011-2012
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	2.00	1.00	1.00	-
Senior Account Specialist	-	1.00	1.00	-
Account Specialist	0.63	0.63	0.63	-
<b>Total FTEs</b>	<b>3.63</b>	<b>3.63</b>	<b>3.63</b>	<b>-</b>
Overtime	\$ 800	\$ 2,200	\$ 1,000	\$ (1,200)

# County Treasurer

## Organizational Chart



## Annual Budget

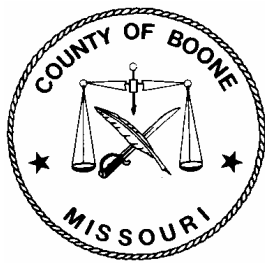
### 1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	202	0	60	60	0	60	0
3594	CREDIT CARD TRANSACTION FEE	260	0	0	0	0	0	0
	SUBTOTAL *****	462	0	60	60	0	60	0
	INTEREST							
3711	INT-OVERNIGHT	1,907	2,100	3,000	2,000	0	2,000	4-
3712	INT-LONG TERM INVEST	41,103	40,000	20,000	20,000	0	20,000	50-
3723	INT - NIDS	975	900	175	200	0	200	77-
3798	INC/DEC IN FV OF INVESTMENTS	30,253-	0	5,000	0	0	0	0
	SUBTOTAL *****	13,733	43,000	28,175	22,200	0	22,200	48-
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	0	3,000	3,000	1,000	0	1,000	66-
	SUBTOTAL *****	0	3,000	3,000	1,000	0	1,000	66-
	TOTAL REVENUES *****	14,195	46,000	31,235	23,260	0	23,260	49-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	165,057	172,962	164,355	173,292	0	173,292	0
10110	OVERTIME	133	2,200	81	1,000	0	1,000	54-
10200	FICA	11,820	13,400	11,955	13,333	0	13,333	0
10300	HEALTH INSURANCE	19,000	19,000	19,000	19,000	0	19,000	0
10325	DISABILITY INSURANCE	603	639	639	502	0	502	21-
10350	LIFE INSURANCE	193	212	212	188	0	188	11-
10375	DENTAL INSURANCE	1,424	1,424	1,424	1,424	0	1,424	0
10400	WORKERS COMP	533	455	455	418	0	418	8-
10500	401(A) MATCH PLAN	810	1,404	1,395	1,404	0	1,404	0
10600	UNEMPLOYMENT BENEFITS	5,974	800	800	0	0	0	0
	SUBTOTAL *****	205,551	212,496	200,316	210,561	0	210,561	0
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	145	300	167	200	0	200	33-
23000	OFFICE SUPPLIES	256	360	200	240	0	240	33-
23001	PRINTING	1,892	2,200	2,158	2,680	0	2,680	21
23050	OTHER SUPPLIES	1,036	1,220	800	1,000	0	1,000	18-
23850	MINOR EQUIP & TOOLS (<\$1000)	184	220	200	220	0	220	0
	SUBTOTAL *****	3,515	4,300	3,525	4,340	0	4,340	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	0	0	420	420	0	420	0
37200	SEMINARS/CONFEREN/MEETING	300	700	300	300	0	300	57-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	92	1,420	120	1,200	0	1,200	15-
37230	MEALS & LODGING-TRAINING	0	1,155	175	1,000	0	1,000	13-
	SUBTOTAL *****	392	3,275	1,015	2,920	0	2,920	10-

# County Treasurer

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	FROM PY BUD
48000	UTILITIES TELEPHONES	1,283	1,500	1,436	1,500	0	1,500	0
	SUBTOTAL *****	<u>1,283</u>	<u>1,500</u>	<u>1,436</u>	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>0</u>
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	58	100	0	100	0	100	0
	SUBTOTAL *****	<u>58</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>0</u>
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	564	600	565	600	0	600	0
	SUBTOTAL *****	<u>564</u>	<u>600</u>	<u>565</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>0</u>
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	7,100	7,600	7,384	7,600	0	7,600	0
71100	OUTSIDE SERVICES	4,600	0	0	0	0	0	0
71107	BANK/CREDIT CARD SERVICE FEES	33,071	26,000	17,595	20,535	0	20,535	21-
71108	CHECK PRINTING CHARGES	1,444	2,400	3,356	2,506	0	2,506	4
71500	BUILDING USE/RENT CHARGE	17,929	13,613	13,620	13,008	0	13,008	4-
	SUBTOTAL *****	<u>64,145</u>	<u>49,613</u>	<u>41,955</u>	<u>43,649</u>	<u>0</u>	<u>43,649</u>	<u>12-</u>
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	800	543	0	0	0	0
	SUBTOTAL *****	<u>0</u>	<u>800</u>	<u>543</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL EXPENDITURES *****	275,510	272,684	249,355	263,670	0	263,670	3-



# Circuit Court Clerk

Department Number 1221

## Mission

---

The Circuit Court Clerk is an elected official who has administrative control and responsibility for maintaining the records for all cases filed in the Circuit Court of Boone County. The Circuit Court Clerk's Office is funded through a combination of state and county appropriations and is comprised of five divisions: Civil Division, Family Court Division, Criminal Division, Accounting Division, and the Probate Division. All cases filed in the 13<sup>th</sup> Circuit Court system are filed in this office. All warrants, writs, garnishments, summonses and show-cause orders are prepared and issued from the Clerk's Office and forwarded to the Sheriff for service unless service is to be obtained by the appointment of a special process server. Responsibilities also include notifying all parties of trials or any action taken by the Court, entering all judgments, receiving and disbursing all monies paid into the registry of the Court for bonds, fines, costs, filing fees, executions, garnishments, condemnation suits and sheriff sales. All funds collected are deposited into the registry of the Court in interest-bearing accounts. The interest is paid over to the County General Revenue Fund.

The State of Missouri pays the salary and benefits of 39 permanent FTEs (including the Circuit Clerk). The County funds five additional positions (as shown on the Personnel Detail information) for a total of 44 FTEs. The Circuit Court Clerk's appointing authority for state employees includes an additional 3 FTE's which are assigned to Circuit Court Services (1210). The County provides the courthouse facility as well as funding for all non-personnel operating costs.

## Budget Highlights

---

There are no significant changes to this budget.

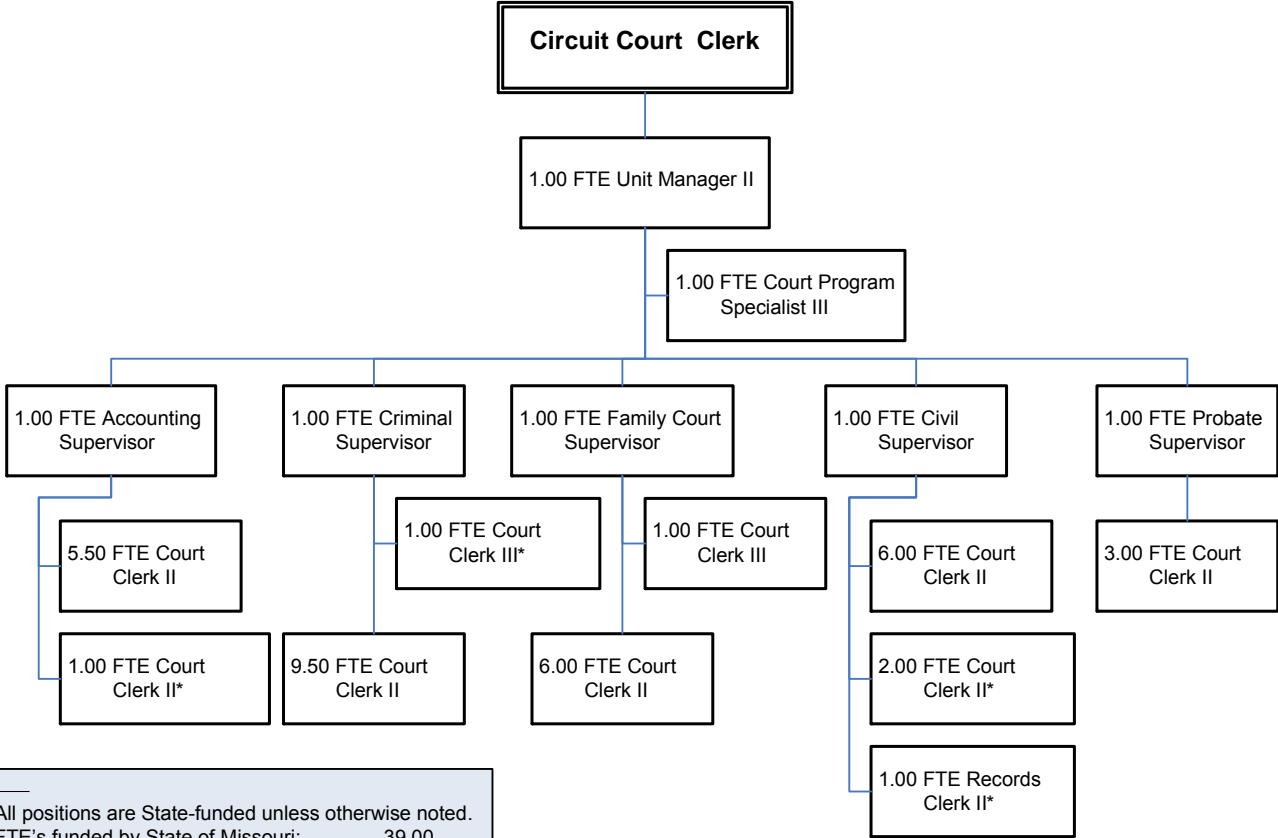
## Personnel Detail

---

Position Title	2010	2011	2012	2011-2012
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Court Clerk III	1.00	1.00	1.00	-
Court Clerk II	3.00	3.00	3.00	-
Court Clerk I	-	-	-	-
Records Clerk II	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>

# Circuit Court Clerk

## Organizational Chart



All positions are State-funded unless otherwise noted.

FTE's funded by State of Missouri:	39.00
FTE's funded by Boone County:	
*General Revenue (Dept 1221)	<u>5.00</u>
Total FTE's:	<u>44.00</u>



# Circuit Court Clerk

## Annual Budget

### 1221 CIRCUIT CLERK

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	11,118	11,383	11,383	11,383	0	11,383	0
3469	STATE REIMB-CRIMINAL COSTS	4,311	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	15,429	16,383	16,383	16,383	0	16,383	0
	CHARGES FOR SERVICES							
3510	COPIES	24,491	22,000	20,400	22,000	0	22,000	0
3565	PROBATE FEES	7,824	9,500	9,500	9,500	0	9,500	0
3569	OTHER FEES	527	425	425	425	0	425	0
3570	CIRCUIT CLERK FEES	60,628	65,000	60,000	65,000	0	65,000	0
3594	CREDIT CARD TRANSACTION FEE	5,406	0	8	0	0	0	0
	SUBTOTAL *****	98,879	96,925	90,333	96,925	0	96,925	0
	INTEREST							
3710	INTEREST	8,452	10,500	10,700	11,000	0	11,000	4
	SUBTOTAL *****	8,452	10,500	10,700	11,000	0	11,000	4
	TOTAL REVENUES *****	122,760	123,808	117,416	124,308	0	124,308	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	127,639	125,795	125,795	129,481	0	129,481	2
10200	FICA	9,466	9,623	9,623	9,905	0	9,905	2
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	470	470	470	368	0	368	21-
10350	LIFE INSURANCE	264	265	265	235	0	235	11-
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	368	330	330	304	0	304	7-
10500	401(A) MATCH PLAN	780	1,755	1,755	1,755	0	1,755	0
	SUBTOTAL *****	164,519	163,768	163,768	167,578	0	167,578	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	425	350	250	350	0	350	0
23000	OFFICE SUPPLIES	26,115	30,170	32,500	32,500	0	32,500	7
23001	PRINTING	11,248	15,000	15,000	15,000	0	15,000	0
23015	COMPUTER SUPPLIES	34	0	0	0	0	0	0
23018	PRINTER SUPPLIES	5,592	5,000	5,000	5,000	0	5,000	0
23020	MICROFILM/FILM	3,586	5,000	5,000	5,000	0	5,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,684	600	600	600	0	600	0
	SUBTOTAL *****	49,685	56,120	58,350	58,450	0	58,450	4
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	655	650	650	650	0	650	0
37200	SEMINARS/CONFEREN/MEETING	975	1,000	1,000	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	466	800	800	800	0	800	0
37230	MEALS & LODGING-TRAINING	900	1,150	1,150	1,150	0	1,150	0
	SUBTOTAL *****	2,997	3,600	3,600	3,600	0	3,600	0
	UTILITIES							
48000	TELEPHONES	16,401	16,600	16,600	16,600	0	16,600	0
	SUBTOTAL *****	16,401	16,600	16,600	16,600	0	16,600	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	145	250	200	225	0	225	10-
	SUBTOTAL *****	145	250	200	225	0	225	10-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	12,306	13,200	12,000	12,000	0	12,000	9-
60200	EQUIP REPAIRS/MAINTENANCE	120	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	12,426	14,200	13,000	13,000	0	13,000	8-

# Circuit Court Clerk

1221 CIRCUIT CLERK  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	30	0	0	0	0	0	0
71100	OUTSIDE SERVICES	2,245	2,088	2,088	2,200	0	2,200	5
71500	BUILDING USE/RENT CHARGE	215,567	234,367	234,367	185,944	0	185,944	20-
71525	STORAGE CHARGES	15,459	16,000	16,000	16,000	0	16,000	0
	SUBTOTAL *****	233,301	252,455	252,455	204,144	0	204,144	19-
	OTHER							
84300	ADVERTISING	378	1,200	1,000	1,100	0	1,100	8-
	SUBTOTAL *****	378	1,200	1,000	1,100	0	1,100	8-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	1,672	0	0	0	0	0
91301	COMPUTER HARDWARE	29	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	8,700	0	1,158	1,200	0	1,200	0
92100	REPLCMENT FURN & FIXTURES	210	0	500	500	0	500	0
92301	REPLC COMPUTER HDWR	2,284	3,958	2,800	3,075	0	3,075	22-
	SUBTOTAL *****	11,224	5,630	4,458	4,775	0	4,775	15-
	TOTAL EXPENDITURES *****	491,078	513,823	513,431	469,472	0	469,472	8-

Decimal values have been truncated.

# 13<sup>th</sup> Judicial Court Services – Combined Budget Summary

## **Description of Funding Sources**

---

The Thirteenth Judicial Circuit Court is comprised of Boone and Callaway Counties and its operations are funded through a combination of state and county appropriations. The state pays the salaries of many court personnel (judges and clerks) and the County provides funding for a variety of additional court personnel as well as non-personnel operating expenses, facilities, and equipment.

County appropriations consist primarily of funding from the General Fund and are supplemented with additional appropriations from a variety of special revenue funds. The funding sources include the following and are summarized in a schedule on the next page:

- General Fund
  - Circuit Court Services (1210)
  - Jury Services and Court Costs (1230)
  - Juvenile Office (1241)
  - Juvenile Justice Center (1242)
  - Judicial Grants and Contracts (1243)
- Family Services and Justice Fund (2820)
- Circuit Drug Court Fund (2830)
- Administration of Justice Fund (2850)
- Law Enforcement Services Fund (Prop L)
  - Alternative Sentencing Programs (2904)
  - Information System – Court (2907)

Detailed information is presented for each of these budgets on the following pages. In addition, a fund statement for each of the special revenue funds is presented in the Fund Statement tab section.

The Circuit Court establishes and approves the appropriations from the Family Services and Justice Fund, the Circuit Drug Court Fund, and the Administration of Justice Fund. The County Commission establishes and approves the appropriations from the Law Enforcement Services Fund. All other budgets are approved by the County Commission, subject to the special statutory provisions applicable to the Court which are described in the General Information tab section.

# Circuit Court Summary

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,369,263	\$ 1,450,041	\$ 995,062	\$ 412,435	\$ 34,300	\$ 1,441,797
100	1230	Jury Services and Court Costs	195,868	245,750	-	222,875	9,555	232,430
100	1241	Juvenile Office	392,748	353,082	116,656	252,255	7,135	376,046
100	1242	Juvenile Justice Center	313,610	323,788	139,967	190,754	12,943	343,664
100	1243	Judicial Grants and Contracts	327,163	450,683	136,665	174,864	-	311,529
282	2820	Family Services and Justice	140,027	141,200	-	148,400	-	148,400
283	2830	Circuit Drug Court	40,963	79,447	-	139,420	880	140,300
285	2850	Administration of Justice	2,339	16,100	-	13,600	3,500	17,100
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	298,951	331,730	228,880	110,190	740	339,810
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	3,422	-	3,392	-	3,392
<b>Total</b>			<u>\$ 3,083,032</u>	<u>\$ 3,395,243</u>	<u>\$ 1,617,230</u>	<u>\$ 1,668,185</u>	<u>\$ 69,053</u>	<u>\$ 3,354,468</u>

# Circuit Court Summary

## Personnel Summary

Position Title	FY		Departmental Funding Source for FTE's					FY	Change
	2010	2011	Dept. No. 1210	Dept. No. 1241	Dept. No. 1242	Dept. No. 1243	Dept. No. 2904	2012 Total	
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	
<b>13th Judicial Court Services</b>									
Assistant to Court Administrator	1.00	1.00	1.00					1.00	-
Court Marshal	1.00	1.00	1.00					1.00	-
Deputy Court Marshal-Sergeant	1.00	1.00	1.00					1.00	-
Deputy Court Marshal II	3.00	3.00	3.00					3.00	-
Deputy Court Marshal	6.00	6.00	5.00				1.00	6.00	-
Supervisor, Court Services	1.00	1.00	1.00					1.00	-
Court Services Officer II	2.00	2.00	2.00					2.00	-
Court Services Officer	3.00	3.00	1.00				2.00	3.00	-
Jury Supervisor	1.00	1.00	1.00					1.00	-
Supervisor, Information Technology	1.00	1.00	1.00					1.00	-
Programmer Analyst, Court Services	1.00	1.00	1.00					1.00	-
Computer Information Technologist	1.00	1.00	1.00					1.00	-
Secretary I	4.00	4.00	3.00				1.00	4.00	-
Deputy Court Marshal Pool	0.42	0.42	0.42					0.42	-
Family Counselor Pool	0.69	0.69		0.69				0.69	-
Program Assistant Pool	7.68	8.22		2.69	3.81		1.00	7.50	(0.72)
Legal Assistant	0.80	0.80		0.80				0.80	-
Teacher	0.11	0.11			0.11			0.11	-
Security Officer Pool	0.12	0.12			0.12			0.12	-
Transportation Coordinator	0.75	0.75			0.75			0.75	-
Family Counselor Pool	0.34	0.17				0.17		0.17	-
Deputy Juvenile Officer	2.00	2.00				1.00		1.00	(1.00) a
Reintegration Court Administrator	0.50	1.00				0.75		0.75	(0.25) a
Domestic Assault Court Coordinator	1.00	1.00				1.00		1.00	-
Art Instructor	0.24	0.24				0.18		0.18	(0.06) a
Music Instructor	0.03	0.03				0.03		0.03	-
Mental Health Coordinator	1.00	-						-	-
Mental Health/DWI Court Administrator	-	1.00					1.00	1.00	-
<b>Total FTEs</b>	<b>41.68</b>	<b>42.55</b>	<b>22.42</b>	<b>4.18</b>	<b>4.79</b>	<b>3.13</b>	<b>6.00</b>	<b>40.52</b>	<b>(2.03)</b>
Overtime	\$16,775	\$16,775	\$16,000				\$ 775	\$16,775	\$ -
Holiday	\$19,540	\$18,260	\$ 600		\$17,660			\$18,260	\$ -

a Grant-funded positions will be added to the budget after the granting agency approves the grant and the County Commission amends the budget.

# Circuit Court Services

Department Number 1210

## Mission

---

The mission of Court Services is to provide services necessary and essential to achieve efficient operation of the 13th Judicial Circuit Court.

The 13th Judicial Circuit Court, comprised of Boone and Callaway Counties, is a state trial court of general jurisdiction. The Court hears the following types of matters: misdemeanor, felony, traffic, civil, small claims, juvenile, domestic relations, probate, and mental health.

The State provides salaries and benefits for the judges, court reporters, administrative support staff and most employees of the Circuit Court Clerk's office. Boone and Callaway Counties provide funding for the facility, operations and equipment of the Court, as well as salaries and benefits for county-paid positions which are in addition to those funded by the state (court administration, technology services, court marshal, and court services).

## Budget Highlights

---

There are no significant changes to this budget.

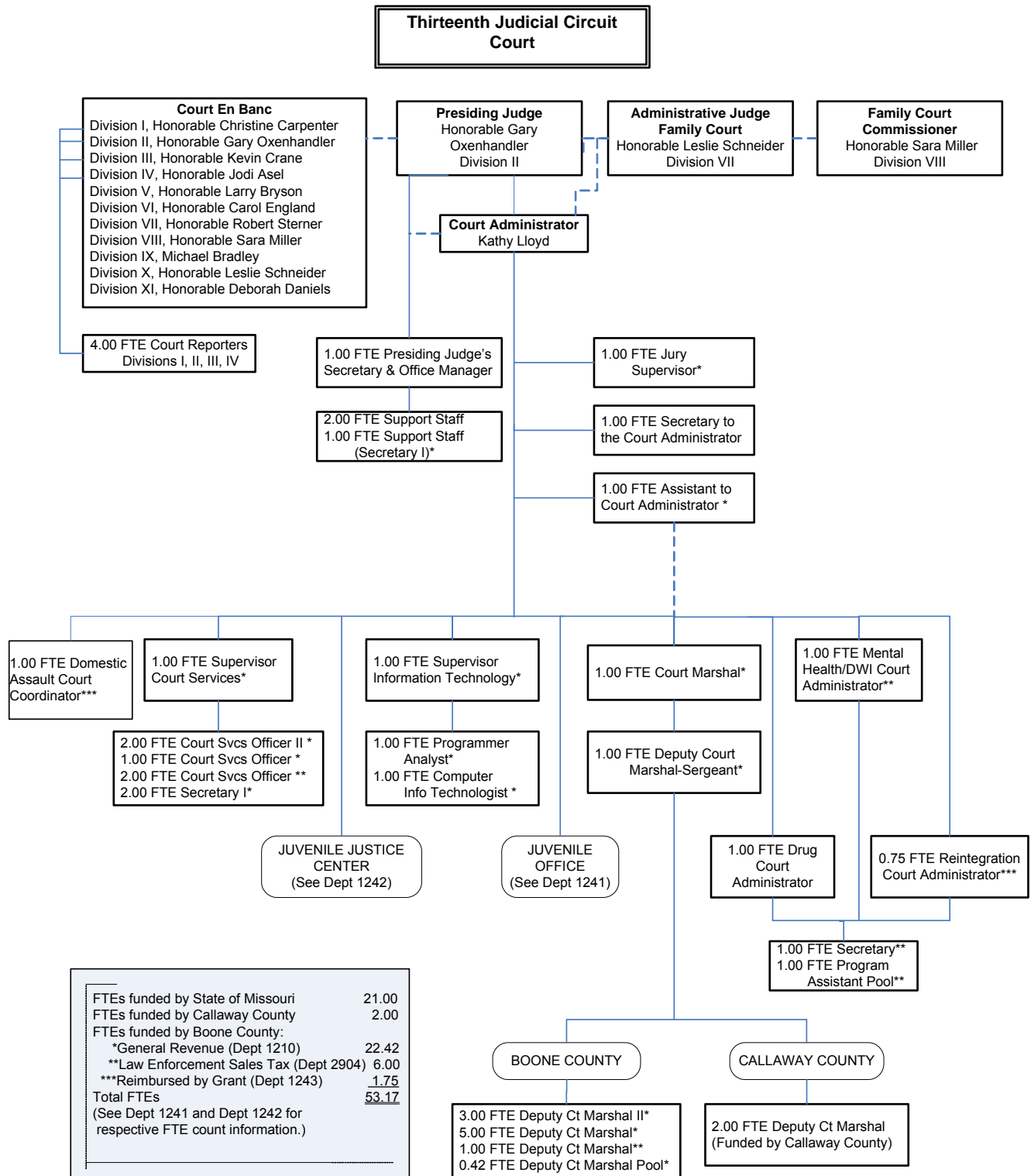
## Performance Measures

---

Performance Measure	2010 Actual	2011 Estimated	2012 Projected
<b>Court Marshal</b>			
Juries Reporting	49	30	50
Jury Trial Days	86	50	90
Hours Marshals Spent in Court	5,350	5,400	5,500
Court Marshal Arrests	262	275	315
Court Marshal Commits	357	350	400
Number of Persons Through Security Screening	217,674	273,856	219,000
<b>Court Services</b>			
Investigations Initiated	2,438	2,450	2,450
Bond Investigations Initiated	1,596	1,750	1,750
Bond Supervision Cases Assigned	183	155	180
Community Service Hours Worked	6,203	6,300	6,300
Fines and Costs Collected	289,602	297,500	300,000
Percent of Ordered Fines and Costs Collected	79%	80%	80%
Home Detention Days	13,973	13,370	14,000
VIP Program Participants	560	600	570
Probation Cases Assigned	487	475	350

# Circuit Court Services

## Organizational Chart



# Circuit Court Services

## Annual Budget

### 1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	2,473	2,250	2,250	2,250	0	2,250	0
3471	REIMBURSEMENT CALLAWAY	56,717	57,000	57,000	56,025	0	56,025	1-
3473	CHG. OF VENUE REIMB.-I.G.	4,011	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	63,202	62,250	62,250	61,275	0	61,275	1-
	CHARGES FOR SERVICES							
3524	HOME DETENTION PER DIEM	101,536	105,000	95,000	95,000	0	95,000	9-
3528	REIMB PERSONNEL/PROJECTS	203	300	300	300	0	300	0
3569	OTHER FEES	4,595	4,850	4,850	4,600	0	4,600	5-
3581	DRUG COURT FEES	0	300	300	300	0	300	0
	SUBTOTAL *****	106,334	110,450	100,450	100,200	0	100,200	9-
	MISCELLANEOUS							
3890	MISCELLANEOUS	137	100	200	100	0	100	0
	SUBTOTAL *****	137	100	200	100	0	100	0
	TOTAL REVENUES *****	169,674	172,800	162,900	161,575	0	161,575	6-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	748,392	763,272	763,272	778,062	0	778,062	1
10110	OVERTIME	14,280	16,000	16,000	16,000	0	16,000	0
10120	HOLIDAY WORKED	450	600	600	600	0	600	0
10200	FICA	55,626	59,660	59,660	60,791	0	60,791	1
10300	HEALTH INSURANCE	104,500	104,500	104,500	104,500	0	104,500	0
10325	DISABILITY INSURANCE	2,676	2,749	2,749	2,155	0	2,155	21-
10350	LIFE INSURANCE	1,130	1,166	1,166	1,034	0	1,034	11-
10375	DENTAL INSURANCE	7,832	7,832	7,832	7,832	0	7,832	0
10400	WORKERS COMP	18,518	17,116	17,116	16,366	0	16,366	4-
10500	401(A) MATCH PLAN	5,625	7,722	7,722	7,722	0	7,722	0
10600	UNEMPLOYMENT BENEFITS	2,285	1,959	1,959	0	0	0	0
	SUBTOTAL *****	961,317	982,576	982,576	995,062	0	995,062	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	703	760	760	1,000	0	1,000	31
23000	OFFICE SUPPLIES	8,343	9,100	9,100	8,600	0	8,600	5-
23001	PRINTING	455	500	500	500	0	500	0
23007	COURT REPORTER SUPPLIES	1,730	2,100	2,100	1,800	0	1,800	14-
23015	COMPUTER SUPPLIES	319	600	350	850	0	850	41
23016	MAGNETIC MEDIA	13	150	150	150	0	150	0
23018	PRINTER SUPPLIES	2,674	3,150	3,150	3,000	0	3,000	4-
23050	OTHER SUPPLIES	1,365	1,200	1,200	1,200	0	1,200	0
23200	AMMUNITION	791	800	800	800	0	800	0
23300	UNIFORMS	5,505	6,500	6,500	11,750	0	11,750	80
23850	MINOR EQUIP & TOOLS (<\$1000)	1,211	1,650	1,650	1,750	0	1,750	6
	SUBTOTAL *****	23,113	26,510	26,260	31,400	0	31,400	18
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	515	680	680	625	0	625	8-
37210	TRAINING/SCHOOLS	0	0	0	1,300	0	1,300	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,064	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	1,200	3,000	3,000	3,000	0	3,000	0
37235	MEALS & LODGING - OTHER	300	300	300	300	0	300	0
37240	REGISTRATION/TUITION	2,443	4,000	4,000	4,000	0	4,000	0
	SUBTOTAL *****	5,522	9,980	9,980	11,225	0	11,225	12
	UTILITIES							
48000	TELEPHONES	18,126	19,100	19,100	18,800	0	18,800	1-
48050	CELLULAR TELEPHONES	2,913	3,500	3,500	3,000	0	3,000	14-
	SUBTOTAL *****	21,039	22,600	22,600	21,800	0	21,800	3-



# Circuit Court Services

1210 CIRCUIT COURT SERVICES  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	256	400	400	400	0	400	0
59100	VEHICLE REPAIRS/MAINTENANCE	215	500	500	500	0	500	0
59105	TIRES	0	0	0	400	0	400	0
59200	LOCAL MILEAGE	4,294	4,500	4,500	4,500	0	4,500	0
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	4,766	5,425	5,425	5,825	0	5,825	7
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,127	5,300	5,300	4,100	0	4,100	22-
60200	EQUIP REPAIRS/MAINTENANCE	1,168	1,520	1,520	2,150	0	2,150	41
	SUBTOTAL *****	5,296	6,820	6,820	6,250	0	6,250	8-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,140	3,150	3,150	3,200	0	3,200	1
71100	OUTSIDE SERVICES	461	1,000	1,000	700	0	700	30-
71101	PROFESSIONAL SERVICES	113,152	118,000	118,000	118,000	0	118,000	0
71500	BUILDING USE/RENT CHARGE	180,893	196,670	196,670	156,035	0	156,035	20-
71600	EQUIP LEASES & METER CHRG	46,196	63,600	63,600	56,200	0	56,200	11-
	SUBTOTAL *****	342,843	382,420	382,420	334,135	0	334,135	12-
	OTHER							
83100	AWARDS	0	600	600	0	0	0	0
84300	ADVERTISING	1,291	1,500	1,500	1,500	0	1,500	0
86300	TESTING	0	300	300	300	0	300	0
	SUBTOTAL *****	1,291	2,400	2,400	1,800	0	1,800	25-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	220	220	0	0	0	0
91301	COMPUTER HARDWARE	824	1,320	1,320	6,500	0	6,500	392
91302	COMPUTER SOFTWARE	603	1,000	1,000	1,000	0	1,000	0
92000	REPLCMENT OFFICE EQUIP	473	5,580	5,580	16,800	0	16,800	201
92100	REPLCMENT FURN & FIXTURES	0	0	0	250	0	250	0
92300	REPLCMENT MACH & EQUIP	0	0	0	600	0	600	0
92301	REPLC COMPUTER HDWR	2,170	3,440	3,440	9,150	0	9,150	165
	SUBTOTAL *****	4,072	11,560	11,560	34,300	0	34,300	196
	TOTAL EXPENDITURES *****	1,369,263	1,450,291	1,450,041	1,441,797	0	1,441,797	0

Decimal values have been truncated.

# Jury Services and Court Costs

Department Number 1230

## **Mission**

---

This budget is administered by the Circuit Court and includes the costs of selecting, summoning, accommodating and orienting jurors who are selected for jury duty. In addition, this budget covers costs of equipment and supplies to equip the courtrooms, hearing rooms and jury rooms to ensure compliance with the Americans with Disabilities Act (ADA), and to hear and determine cases pursuant to statutory law and rules of practice and procedure. This budget also provides for the cost of Alternative Dispute Resolution (ADR)/mediation, interpreter services for hearing impaired and Limited English Proficiency (LEP) persons, and legal representation required by law for indigents, witnesses, and victims and pays for court costs, and are therefore charged against the County.

## **Budget Highlights**

---

There are no significant changes to this budget.

# Jury Services and Court Costs

## Annual Budget

### 1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3469	STATE REIMB-CRIMINAL COSTS	9,253	8,000	8,000	8,000	0	8,000	0
3473	CHG. OF VENUE REIMB.-I.G.	6,167	5,000	5,000	5,000	0	5,000	0
SUBTOTAL *****		15,421	13,000	13,000	13,000	0	13,000	0
CHARGES FOR SERVICES								
3540	DEFENDANT CRT COSTS&RECOUPMENT	1,547	650	650	800	0	800	23
SUBTOTAL *****		1,547	650	650	800	0	800	23
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	1,536	0	0	0	0	0	0
SUBTOTAL *****		1,536	0	0	0	0	0	0
TOTAL REVENUES *****		18,504	13,650	13,650	13,800	0	13,800	1
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	985	2,000	2,000	2,000	0	2,000	0
23001	PRINTING	5,197	5,645	5,645	5,925	0	5,925	4
23016	MAGNETIC MEDIA	92	100	100	100	0	100	0
23018	PRINTER SUPPLIES	0	0	0	200	0	200	0
23050	OTHER SUPPLIES	332	550	550	550	0	550	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,720	525	525	300	0	300	42-
SUBTOTAL *****		8,328	8,820	8,820	9,075	0	9,075	2
UTILITIES								
48000	TELEPHONES	10,729	11,000	11,000	9,600	0	9,600	12-
SUBTOTAL *****		10,729	11,000	11,000	9,600	0	9,600	12-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	16,221	19,330	19,330	6,500	0	6,500	66-
60200	EQUIP REPAIRS/MAINTENANCE	529	300	300	4,400	0	4,400	366
SUBTOTAL *****		16,751	19,630	19,630	10,900	0	10,900	44-
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	65,493	70,000	70,000	70,000	0	70,000	0
SUBTOTAL *****		65,493	70,000	70,000	70,000	0	70,000	0
OTHER								
84000	FOOD/LODGING JURIES	5,924	28,000	28,000	28,000	0	28,000	0
84005	JURORS PARKING	8,400	9,000	9,000	9,000	0	9,000	0
84300	ADVERTISING	1,440	2,500	2,500	2,500	0	2,500	0
84600	COURT COSTS	76,238	90,000	90,000	82,500	0	82,500	8-
84700	WITNESS EXPENSES	0	300	1,200	300	0	300	0
84801	TRANSCRIPTS-CIVIL	12-	1,000	1,000	1,000	0	1,000	0
86898	OVER AND SHORT	185	0	0	0	0	0	0
SUBTOTAL *****		92,177	130,800	131,700	123,300	0	123,300	5-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	540	0	360	0	0	0	0
91301	COMPUTER HARDWARE	100	0	0	800	0	800	0
92100	REPLCMENT FURN & FIXTURES	1,748	2,100	1,750	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	3,500	2,490	1,800	0	1,800	48-
92301	REPLC COMPUTER HDWR	0	0	0	3,550	0	3,550	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	3,405	0	3,405	0
SUBTOTAL *****		2,388	5,600	4,600	9,555	0	9,555	70
TOTAL EXPENDITURES *****		195,868	245,850	245,750	232,430	0	232,430	5-

Decimal values have been truncated.

# Juvenile Office

Department Number 1241

## Mission

---

Pursuant to Section 211.011 RSMo., the Juvenile Division of Family Court facilitates the care, protection, and discipline of children who come within the jurisdiction of Family Court. Each child coming within the jurisdiction of Family Court receives such care, guidance, and control, preferably in his or her own home, as will promote the child's welfare and the best interests of the State. If such child is removed from parental control, the Court secures care as nearly as possible equivalent to that which should have been provided by the parents.

The State of Missouri provides funding for most of the personnel positions and the County provides funding for the operations, including office space.

## Budget Highlights

---

There are no significant changes in this budget.

## Performance Measures

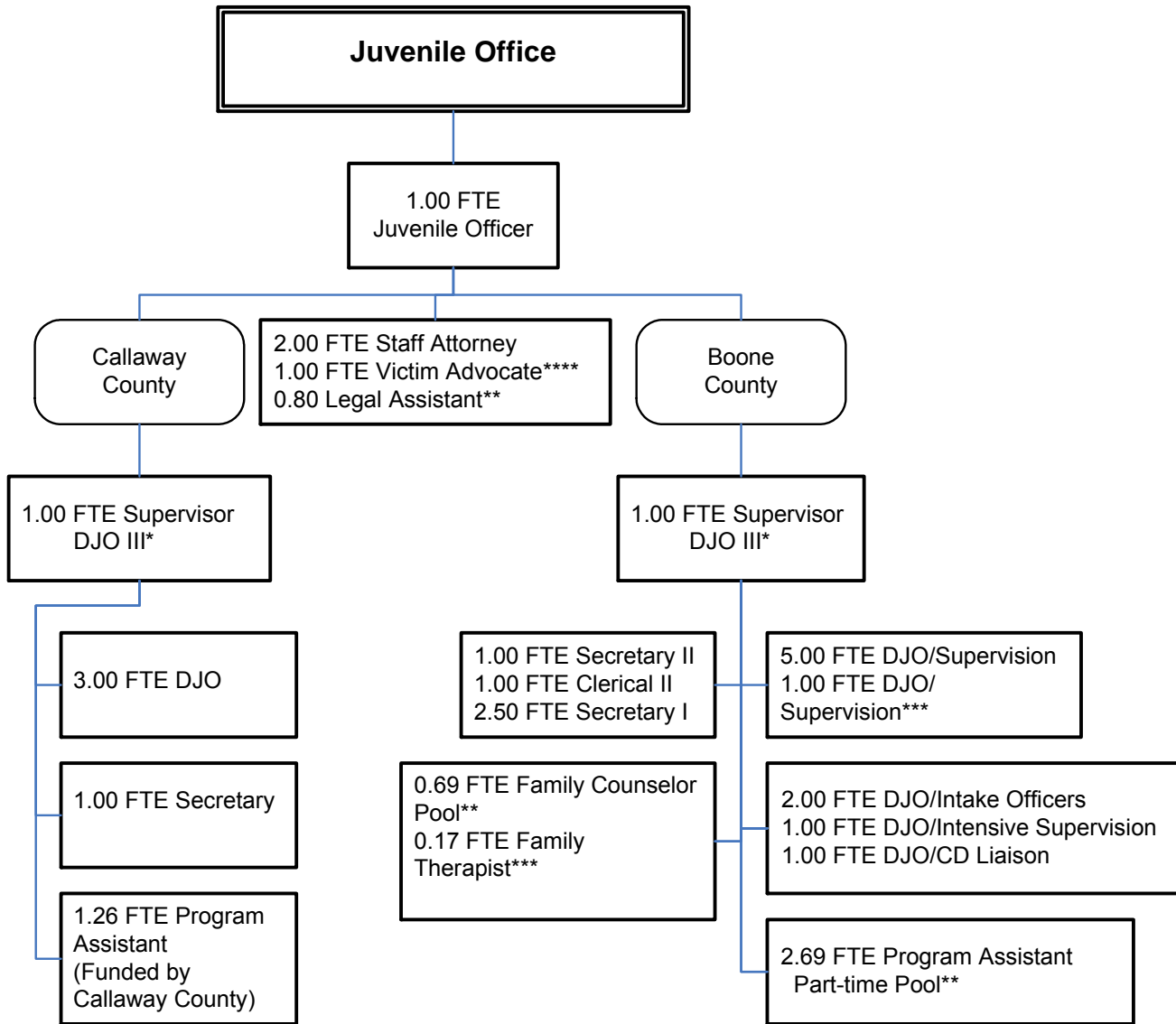
---

Performance Measure	2010	2011	2012
	Actual	Estimated	Projected
Number of Total Referrals	2840	2850	2850
Number of New and Supplemental Filings	552	560	560
Number of Cases Disposed	542	550	550
Average Supervision Caseload Per Officer (Boone County) a	35	35	35

a A national standard for average caseload has been set at 35 cases for suburban courts.

# Juvenile Office

## Organizational Chart



\* Acts as supervisor when Juvenile Officer is absent.

FTE's funded by State of Missouri: 22.50  
 FTE's funded by Boone County:  
   \*\*General Revenue (Dept 1241) 4.18  
   \*\*\* Reimbursed by grant (Dept 1243): 1.17  
 FTE's funded by Callaway County: 1.26  
   \*\*\*\*Reimbursed by Callaway County Grant 1.00

Total FTE's 30.11

# Juvenile Office

## Annual Budget

### 1241 JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	4,430	5,341	5,341	5,301	0	5,301	0
	SUBTOTAL *****	4,430	5,341	5,341	5,301	0	5,301	0
3524	CHARGES FOR SERVICES HOME DETENTION PER DIEM	1,709	3,500	2,500	2,000	0	2,000	42-
3569	OTHER FEES	887	900	1,200	1,200	0	1,200	33
	SUBTOTAL *****	2,596	4,400	3,700	3,200	0	3,200	27-
	TOTAL REVENUES *****	7,026	9,741	9,041	8,501	0	8,501	12-
10100	PERSONAL SERVICES SALARIES & WAGES	80,417	102,706	102,706	103,189	0	103,189	0
10200	FICA	6,137	7,857	7,857	7,893	0	7,893	0
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	89	89	89	70	0	70	21-
10350	LIFE INSURANCE	52	53	53	47	0	47	11-
10375	DENTAL INSURANCE	356	356	356	356	0	356	0
10500	401(A) MATCH PLAN	0	351	351	351	0	351	0
	SUBTOTAL *****	91,802	116,162	116,162	116,656	0	116,656	0
22000	MATERIALS & SUPPLIES POSTAGE	94	100	200	200	0	200	100
22500	SUBSCRIPTIONS/PUBLICATIONS	418	400	400	400	0	400	0
23000	OFFICE SUPPLIES	7,485	8,000	8,000	8,000	0	8,000	0
23001	PRINTING	1,158	1,300	1,000	1,300	0	1,300	0
23015	COMPUTER SUPPLIES	2,349	3,140	3,000	3,645	0	3,645	16
23027	INMATE WORK/INCENTIVE SUPPLY	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	765	1,000	1,000	1,000	0	1,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	393	100	100	100	0	100	0
	SUBTOTAL *****	12,666	14,240	13,900	14,845	0	14,845	4
37000	DUES TRAVEL & TRAINING DUES & PROF CERTS/LICENSE	1,135	1,251	1,251	1,251	0	1,251	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,133	1,500	1,200	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	1,950	2,200	2,000	2,200	0	2,200	0
37240	REGISTRATION/TUITION	1,444	2,800	2,200	2,800	0	2,800	0
	SUBTOTAL *****	5,663	7,751	6,651	7,751	0	7,751	0
48000	UTILITIES TELEPHONES	10,577	11,000	11,000	11,000	0	11,000	0
48050	CELLULAR TELEPHONES	296	400	300	400	0	400	0
	SUBTOTAL *****	10,873	11,400	11,300	11,400	0	11,400	0
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	1,803	3,500	3,500	3,500	0	3,500	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,472	800	700	800	0	800	0
59105	TIRES	434	800	800	600	0	600	25-
59200	LOCAL MILEAGE	3,345	6,000	5,800	6,000	0	6,000	0
	SUBTOTAL *****	7,055	11,100	10,800	10,900	0	10,900	1-
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	2,862	4,330	4,275	3,445	0	3,445	20-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	100	250	0	250	0
	SUBTOTAL *****	2,862	4,580	4,375	3,695	0	3,695	19-
71000	CONTRACTUAL SERVICES INSURANCE AND BONDS	0	0	30	0	0	0	0
71100	OUTSIDE SERVICES	8,010	20,000	15,000	20,000	0	20,000	0
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	3,500	0
71500	BUILDING USE/RENT CHARGE	108,817	118,306	108,817	93,864	0	93,864	20-
71600	EQUIP LEASES & METER CHR	1,422	3,500	2,500	2,500	0	2,500	28-
	SUBTOTAL *****	121,750	145,306	129,847	119,864	0	119,864	17-

# Juvenile Office

1241 JUVENILE OFFICE  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84010	RECEPTION/MEETINGS	75	300	250	300	0	300	0
84300	ADVERTISING	779	1,500	700	1,500	0	1,500	0
84600	COURT COSTS	79,062	87,000	80,000	80,000	0	80,000	8-
85620	OTHER MEDICAL	1,312	2,000	1,200	2,000	0	2,000	0
	SUBTOTAL *****	81,229	90,800	82,150	83,800	0	83,800	7-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	0	8,000	4,721	0	0	0	0
91301	COMPUTER HARDWARE	0	0	0	2,145	0	2,145	0
92000	REPLCMENT OFFICE EQUIP	0	0	900	0	0	0	0
92301	REPLC COMPUTER HDWR	1,258	1,540	1,540	4,990	0	4,990	224
	SUBTOTAL *****	1,258	9,540	7,161	7,135	0	7,135	25-
	TOTAL EXPENDITURES *****	335,161	410,879	382,346	376,046	0	376,046	8-

Decimal values have been truncated.

# Juvenile Justice Center

Department Number 1242

## **Mission**

---

The Missouri Juvenile Code, Section 211.331, sets forth that in each county of the first and second classes, is the duty of the County Court to provide a place of detention for children coming within the provisions of the code. The code further states, "... detention should approximate as closely as possible the care of children in good homes." The Boone County Juvenile Justice Center (JJC) is a facility designated by the Court of the Thirteenth Judicial Circuit to provide detention, evaluation services, and temporary care to juveniles found to be in need by order of the Court.

It is the mission of the Boone County Juvenile Justice Center to maintain the highest standards of performance by helping to facilitate access to justice for juveniles in placement, and the families of those youths, by aiding them in their effective participation in the juvenile justice system; by ensuring that staff members treat all clients in a courteous, responsive, and respectful manner; by completing reports to the Court and responding to requests for information in a timely manner; by prompt incorporation of changes in the law and/or policies and procedures into JJC policy and procedures; by making certain that facility procedures are consistent with laws, rules and policies; by enforcing orders of the Court regarding juveniles in placement at the facility; by maintaining and preserving accurate records; by ensuring fair employment practices; by demonstrating consistent institutional integrity; and by seeking to increase the level of public trust and confidence, demonstrated by consistent fairness, efficiency, and accountability.

The State of Missouri provides funding for most of the personnel positions and the County provides funding for the operations, including the facility.

## **Budget Highlights**

---

Effective July 1, 2003, the State of Missouri reduced the per diem rate of reimbursement from \$17 per day to \$14 per day, a 17% decrease, resulting in an annual reduction in revenue of approximately \$35,000. The FY 2012 assumes this reduction will continue.

There are no significant changes to this budget.

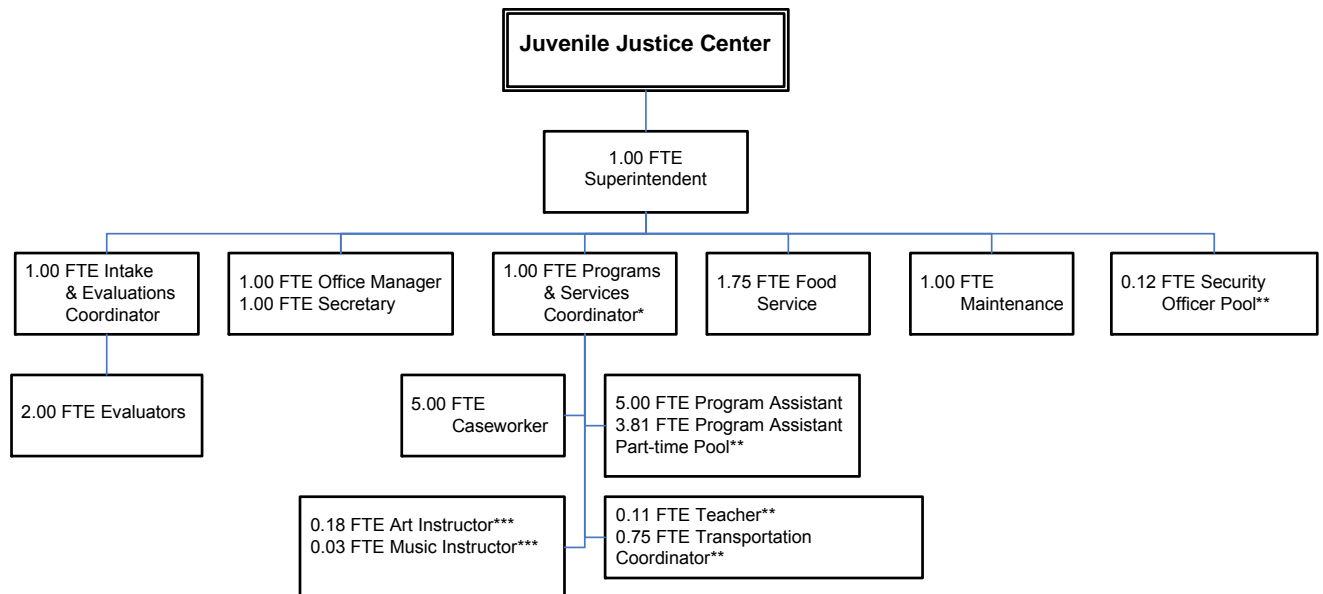


# Juvenile Justice Center

## Performance Measures

Performance Measure	2010 Actual	2011 Estimated	2012 Projected
<b>Detention</b>			
Number of Admissions	306	200	200
Number of Resident Days	3,216	1,400	1,400
Average Length of Stay	10.5	7.0	7.0
<b>Evaluation</b>			
Number of Evaluations Completed	143	130	130
Number of Resident Days	3,949	3,200	3,200
Average Length of Stay	24.0	26.0	26.0
<b>Short Term/Placement</b>			
Number of Placements	14	30	30
Number of Resident Days	139	200	200
Average Length of Stay	9.9	7.0	7.0
<b>Average Length of Stay for all Placements Combined</b>	<b>22.3</b>	<b>20.0</b>	<b>20.0</b>
<b>Average Daily Population</b>	<b>20</b>	<b>17</b>	<b>17</b>

## Organizational Chart



\* Acts as supervisor when Superintendent is absent.

FTE's funded by State of Missouri:	20.75
FTE's funded by Boone County:	
**General Revenue (Dept 1242)	4.79
***Grant Reimbursed (Dept 1243):	<u>0.21</u>
Total FTE's	<u>25.75</u>

# Juvenile Justice Center

## Annual Budget

### 1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	31,437	34,500	21,044	33,620	0	33,620	2-
3422	REIMB/REV- OTHER GOVT/CIRCUITS	62,900	50,000	22,320	50,000	0	50,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	78,328	105,000	32,580	52,500	0	52,500	50-
3471	REIMBURSEMENT CALLAWAY	36,711	36,500	7,987	36,500	0	36,500	0
3475	DYS CONTRACTS	7,550	10,000	5,000	10,000	0	10,000	0
3477	STATE REIMB-DEL CHIL HOME	102,256	127,750	68,544	90,000	0	90,000	29-
	SUBTOTAL *****	319,183	363,750	157,475	272,620	0	272,620	25-
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	18,064	32,950	23,174	29,600	0	29,600	10-
3555	MEAL REIMBURSEMENT	690	700	700	700	0	700	0
	SUBTOTAL *****	18,754	33,650	23,874	30,300	0	30,300	9-
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	100	1	100	0	100	0
3880	CONTRIBUTIONS	2	500	0	0	0	0	0
	SUBTOTAL *****	2	600	1	100	0	100	83-
	TOTAL REVENUES *****	337,940	398,000	181,350	303,020	0	303,020	23-
PERSONAL SERVICES								
10100	SALARIES & WAGES	105,844	106,796	106,796	107,205	0	107,205	0
10110	OVERTIME	272	0	0	0	0	0	0
10120	HOLIDAY WORKED	4,365	17,660	17,660	17,660	0	17,660	0
10200	FICA	8,409	9,520	9,520	9,552	0	9,552	0
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	61	61	61	46	0	46	24-
10350	LIFE INSURANCE	52	53	53	47	0	47	11-
10375	DENTAL INSURANCE	356	356	356	356	0	356	0
10500	401(A) MATCH PLAN	0	351	351	351	0	351	0
10600	UNEMPLOYMENT BENEFITS	52	96	77	0	0	0	0
	SUBTOTAL *****	124,162	139,643	139,624	139,967	0	139,967	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	0	300	280	240	0	240	20-
23000	OFFICE SUPPLIES	2,266	2,750	2,450	2,500	0	2,500	9-
23001	PRINTING	731	1,200	1,100	1,131	0	1,131	5-
23015	COMPUTER SUPPLIES	1,090	1,030	1,030	795	0	795	22-
23025	RESIDENT SUPPLIES	4,098	3,750	3,750	3,000	0	3,000	20-
23030	KITCHEN SUPPLIES	662	750	750	750	0	750	0
23035	MAINTENANCE SUPPLIES	4,919	5,750	5,750	5,000	0	5,000	13-
23050	OTHER SUPPLIES	468	2,365	1,800	1,600	0	1,600	32-
23400	FOOD	34,452	40,000	28,000	35,000	0	35,000	12-
23502	NON-PRES. MED. SUPPLIES	308	300	250	250	0	250	16-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,387	468	400	668	0	668	42
23855	FURNITURE/FIXTURE <\$1000	0	680	613	0	0	0	0
	SUBTOTAL *****	50,386	59,343	46,173	50,934	0	50,934	14-
DUES TRAVEL & TRAINING								
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	170	300	300	250	0	250	16-
37230	MEALS & LODGING-TRAINING	183	1,250	276	1,250	0	1,250	0
37235	MEALS & LODGING - OTHER	27	50	30	50	0	50	0
37240	REGISTRATION/TUITION	506	1,500	1,200	1,500	0	1,500	0
	SUBTOTAL *****	887	3,100	1,806	3,050	0	3,050	1-
UTILITIES								
48000	TELEPHONES	3,305	3,800	3,100	3,500	0	3,500	7-
48050	CELLULAR TELEPHONES	43	90	60	60	0	60	33-
48100	NATURAL GAS	12,665	18,500	17,500	16,000	0	16,000	13-
48200	ELECTRICITY	33,004	33,000	31,000	33,050	0	33,050	0
48300	WATER	1,872	1,900	1,700	1,900	0	1,900	0
48400	SOLID WASTE	1,692	2,099	1,815	2,000	0	2,000	4-
48600	SEWER USE	1,410	1,400	1,313	1,415	0	1,415	1
	SUBTOTAL *****	53,993	60,789	56,488	57,925	0	57,925	4-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	1,422	1,750	1,450	1,500	0	1,500	14-
59100	VEHICLE REPAIRS/MAINTENANCE	451	300	300	300	0	300	0
59105	TIRES	410	300	300	300	0	300	0
59200	LOCAL MILEAGE	0	50	1	50	0	50	0
	SUBTOTAL *****	2,284	2,400	2,051	2,150	0	2,150	10-

# Juvenile Justice Center

1242 JUVENILE JUSTICE CENTER  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,118	4,286	4,313	4,236	0	4,236	1-
60100	BLDG REPAIRS/MAINTENANCE	7,008	15,128	14,500	5,070	0	5,070	66-
60150	PEST CONTROL	660	800	720	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	2,260	1,800	1,500	1,800	0	1,800	0
60400	GROUND MAINTENANCE	231	1,100	1,000	1,100	0	1,100	0
	SUBTOTAL *****	14,278	23,114	22,033	13,006	0	13,006	43-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	425	0	425	0
71100	OUTSIDE SERVICES	429	485	420	720	0	720	48
71101	PROFESSIONAL SERVICES	11,205	14,576	12,380	13,150	0	13,150	9-
71500	BUILDING USE/RENT CHARGE	53,513	44,678	36,420	47,294	0	47,294	5
	SUBTOTAL *****	65,147	59,739	49,220	61,589	0	61,589	3
	OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	150	150	150	150	0	150	0
84300	ADVERTISING	1,427	1,600	1,600	1,600	0	1,600	0
85620	OTHER MEDICAL	248	400	290	350	0	350	12-
	SUBTOTAL *****	1,826	2,150	2,040	2,100	0	2,100	2-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	4,236	4,157	0	0	0	0
91301	COMPUTER HARDWARE	0	196	196	390	0	390	98
92300	REPLCMENT MACH & EQUIP	0	0	0	11,968	0	11,968	0
92301	REPLC COMPUTER HDWR	643	464	0	585	0	585	26
	SUBTOTAL *****	643	4,896	4,353	12,943	0	12,943	164
	TOTAL EXPENDITURES *****	313,610	355,174	323,788	343,664	0	343,664	3-

Decimal values have been truncated.

# Judicial Grants and Contracts

Department Number 1243

## **Mission**

---

The Thirteenth Judicial Court administers this budget and it is used to account for grant and contract funding obtained by the Court. The number and nature of grants and contracts contained in this budget will vary over time. The following tables present an overview of the grants and contracts currently included in this budget.

## **Budget Highlights**

---

The adopted budget reflects personnel and other expenditures attributable to the current grant or contract period only; the budget does not assume renewal or continuation of the grant. The revenue and expenditure budgets are amended during the year as each grant is renewed or as new grants are obtained. Because the grants' fiscal years differ from the County's fiscal year, the current budget year reflects partial year amounts only. However, prior year revenue and expenditure amounts reflect grant and contract amounts for the entire year and take into account renewals and extensions. The Grants Table below summarizes all of the grants and/or contracts currently in force which have been included in the annual budget. The table includes the FTE level funded by each grant, presented on an annualized basis.

# Judicial Grants and Contracts

## Grants

Title	Current Term	Required Match
Probation Services Program – DYS Diversion Program <ul style="list-style-type: none"> <li>▪ Funds .34 FTE Family Counselor Pool, position #536</li> <li>▪ Funds 2.0 FTE DJO, position #560 &amp; 561</li> </ul>	July 1, 2011 to June 30, 2012  Origination: 1996	No required match.
OnTrack Program – Office of State Courts Administrator <ul style="list-style-type: none"> <li>▪ Funds 1.0 FTE Reintegration Court Administrator, position #709</li> <li>▪ Community service stipends and incentive gift cards, housing assistance, and percentage of 2 judges' salaries</li> </ul>	October 1, 2011 to September 30, 2012  Origination: 2010	No required match
Juvenile Accountability Incentive Block Grant (JABG) – U.S. Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"> <li>▪ Funds 0.24 FTE Art Instructor, position #602</li> <li>▪ Funds 0.03 FTE Music Instructor, position #705</li> <li>▪ Funds supplies, and equipment.</li> </ul>	October 1, 2011 to September 30, 2012  Origination: 1999	Required match for current grant period includes \$2,260 for personnel, supplies, and equipment.
Title II – Juvenile Justice and Delinquency Prevention Act (JJDP) – U. S. Dept. of Justice, Mo. Dept. of Public Safety <ul style="list-style-type: none"> <li>▪ Funds training and assessment of detention practices as well as funding for shelter care.</li> </ul>	October 1, 2011 to September 30, 2012  Origination: 2009	No required match
Contact for Kids – A Safe Way Missouri Office of State Court Administration (OSCA) Domestic Relations and Resolution Fund (DRFF) <ul style="list-style-type: none"> <li>▪ Funds supervised access and exchange program</li> </ul>	July 1, 2011 to June 30, 2012  Origination: 2009	No match required
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none"> <li>▪ Funds a Batterers' Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri</li> <li>▪ Funds 1.0 FTE Domestic Assault Court Coordinator, position #745</li> </ul>	January 1, 2012 to December 31, 2012  Origination: 2009	25% Match – Made from contributions made to the Family Counseling Center of Missouri
Fostering Court Improvement JCIP Sub-grant Office of State Courts Administrator <ul style="list-style-type: none"> <li>• Funds meals at meetings and subscription to PublicRecordsnow.com</li> </ul>	October 24, 2011 to September 30, 2012	No match required

# Judicial Grants and Contracts

## Annual Budget

### 1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	167,200	202,041	179,665	122,395	0	122,395	39-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	157,766	271,773	271,248	90,423	0	189,123	30-
	SUBTOTAL *****	324,967	473,814	450,913	212,818	0	311,518	34-
	TOTAL REVENUES *****	324,967	473,814	450,913	212,818	0	311,518	34-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	134,158	154,253	151,536	110,630	0	110,630	28-
10200	FICA	9,981	11,577	11,592	8,463	0	8,463	26-
10300	HEALTH INSURANCE	17,175	18,735	18,735	19,000	0	13,063	30-
10325	DISABILITY INSURANCE	408	525	525	411	0	291	44-
10350	LIFE INSURANCE	176	245	245	188	0	130	46-
10375	DENTAL INSURANCE	1,288	1,405	1,405	1,424	0	979	30-
10400	WORKERS COMP	3,417	4,200	4,200	2,559	0	2,192	47-
10500	401(A) MATCH PLAN	360	1,850	1,913	1,404	0	917	50-
	SUBTOTAL *****	166,965	192,790	190,151	144,079	0	136,665	29-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	1,910	500	450	225	0	225	55-
23027	INMATE WORK/INCENTIVE SUPPLY	0	74,300	74,300	1,000	0	74,300	0
23050	OTHER SUPPLIES	2,081	1,542	1,142	105	0	105	93-
	SUBTOTAL *****	3,992	76,342	75,892	1,330	0	74,630	2-
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,409	8,839	8,839	4,430	0	4,430	49-
37230	MEALS & LODGING-TRAINING	7,684	4,787	3,863	6,095	0	6,095	27
	SUBTOTAL *****	11,093	13,626	12,702	10,525	0	10,525	22-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	52,063	68,781	62,418	40,473	0	40,473	41-
71101	PROFESSIONAL SERVICES	46,661	59,733	52,933	23,186	0	23,186	61-
71600	EQUIP LEASES & METER CHRG	252	4,363	2,430	650	0	650	85-
	SUBTOTAL *****	98,976	132,877	117,781	64,309	0	64,309	51-
	OTHER							
85620	OTHER MEDICAL	1,580	0	0	0	0	0	0
86300	TESTING	16,686	24,492	22,512	0	0	0	0
86648	RENT/UTIL ASST(HIV/AIDS)	0	25,400	25,400	0	0	25,400	0
	SUBTOTAL *****	18,266	49,892	47,912	0	0	25,400	49-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	8,583	7,971	5,925	0	0	0	0
91302	COMPUTER SOFTWARE	2,036	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	17,249	320	320	0	0	0	0
	SUBTOTAL *****	27,869	8,291	6,245	0	0	0	0
	TOTAL EXPENDITURES *****	327,163	473,818	450,683	220,243	0	311,529	34-

Decimal values have been truncated.

# Family Services and Justice

Department Number 2820

## Mission

This special revenue fund provides additional funding to support the operation of the Family Court divisions of the Thirteenth Judicial Circuit and the services provided by those divisions. Statutory authority for assessment and collection of a special court fee and the related expenditure of the funds is found in RSMo 587.170. The Circuit Court administers this fund.

## Budget Highlights

This budget includes appropriations to reimburse the State of Missouri for the salary and benefits of the family court commissioner. It also provides funding for the Focus on Kids Parent Education Program. There are no significant changes in this budget.

## Annual Budget

### 2820 FAMILY SERVICES & JUSTICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3471	REIMBURSEMENT CALLAWAY	30,852	32,800	30,000	31,000	0	31,000	5-
	SUBTOTAL *****	30,852	32,800	30,000	31,000	0	31,000	5-
	CHARGES FOR SERVICES							
3569	OTHER FEES	10,838	36,040	33,660	37,000	0	37,000	2
3575	FAMILY COURT FEES	86,164	38,610	38,610	37,000	0	37,000	4-
3579	FAMILY COURT FEES-JUVENILE OFF	9,890	22,000	22,000	23,700	0	23,700	7
	SUBTOTAL *****	106,892	96,650	94,270	97,700	0	97,700	1
	INTEREST							
3711	INT-OVERNIGHT	32	20	30	25	0	25	25
3712	INT-LONG TERM INVEST	686	250	300	300	0	300	20
3798	INC/DEC IN FV OF INVESTMENTS	450-	0	0	0	0	0	0
	SUBTOTAL *****	268	270	330	325	0	325	20
	MISCELLANEOUS							
3890	MISCELLANEOUS	1,240	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	1,240	1,000	1,000	1,000	0	1,000	0
	TOTAL REVENUES *****	139,253	130,720	125,600	130,025	0	130,025	0
	MATERIALS & SUPPLIES							
23001	PRINTING	495	600	600	600	0	600	0
23050	OTHER SUPPLIES	295	50	50	50	0	50	0
	SUBTOTAL *****	790	650	650	650	0	650	0
	DUES TRAVEL & TRAINING							
37230	MEALS & LODGING-TRAINING	422	300	300	300	0	300	0
	SUBTOTAL *****	422	300	300	300	0	300	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	33,180	30,250	30,250	31,150	0	31,150	2
71101	PROFESSIONAL SERVICES	105,633	116,300	110,000	116,300	0	116,300	0
	SUBTOTAL *****	138,813	146,550	140,250	147,450	0	147,450	0
	TOTAL EXPENDITURES *****	140,027	147,500	141,200	148,400	0	148,400	0

Decimal values have been truncated.

# 13<sup>th</sup> Judicial Circuit Drug Court

Department Number 2830

## **Mission**

---

This budget was established to account for fees received from defendants who participate in the Drug Court program. The Boone County Drug Court program is a court-supervised, comprehensive treatment program for non-violent, felony offenders with a minimal history of prior criminal convictions. The fees are used for program costs. The Circuit Court administers this budget.

## **Budget Highlights**

---

There are no significant changes to this budget.



# 13<sup>th</sup> Judicial Circuit Drug Court

## Annual Budget

### 2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3581	DRUG COURT FEES	44,376	55,000	55,000	40,000	0	40,000	27-
3584	DRUG COURT FEES - DWI	48,750	75,000	75,000	72,500	0	72,500	3-
	SUBTOTAL *****	93,126	130,000	130,000	112,500	0	112,500	13-
	INTEREST							
3711	INT-OVERNIGHT	113	100	100	75	0	75	25-
3712	INT-LONG TERM INVEST	2,431	450	1,000	450	0	450	0
3798	INC/DEC IN FV OF INVESTMENTS	1,621-	0	0	0	0	0	0
	SUBTOTAL *****	923	550	1,100	525	0	525	4-
	MISCELLANEOUS							
3890	MISCELLANEOUS	974	0	1,006	1,000	0	1,000	0
	SUBTOTAL *****	974	0	1,006	1,000	0	1,000	0
	TOTAL REVENUES *****	95,024	130,550	132,106	114,025	0	114,025	12-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	3,017	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	306	300	477	350	0	350	16
23015	COMPUTER SUPPLIES	0	150	150	150	0	150	0
23018	PRINTER SUPPLIES	114	240	240	180	0	180	25-
23027	INMATE WORK/INCENTIVE SUPPLY	1,020	1,000	1,000	12,750	0	12,750	175
23850	MINOR EQUIP & TOOLS (<\$1000)	4	0	0	0	0	0	0
	SUBTOTAL *****	4,463	4,690	4,867	16,430	0	16,430	250
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	270	330	330	440	0	440	33
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,750	2,650	2,650	3,500	0	3,500	32
37230	MEALS & LODGING-TRAINING	3,531	4,100	4,100	5,500	0	5,500	34
37240	REGISTRATION/TUITION	300	2,500	2,500	3,500	0	3,500	40
	SUBTOTAL *****	5,851	9,580	9,580	12,940	0	12,940	35
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	250	250	250	0	250	0
59200	LOCAL MILEAGE	376	1,200	1,200	1,200	0	1,200	0
	SUBTOTAL *****	376	1,450	1,450	1,450	0	1,450	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	26,353	95,000	54,000	85,000	0	85,000	10-
71101	PROFESSIONAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	26,353	95,650	54,650	85,650	0	85,650	10-
	OTHER							
83100	AWARDS	0	500	500	400	0	400	20-
84010	RECEPTION/MEETINGS	309	500	500	500	0	500	0
84300	ADVERTISING	195	400	400	300	0	300	25-
86300	TESTING	2,437	7,500	7,500	21,750	0	21,750	190
	SUBTOTAL *****	2,942	8,900	8,900	22,950	0	22,950	157
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	976	0	0	880	0	880	0
92301	REPLC COMPUTER HDWR	0	770	0	0	0	0	0
	SUBTOTAL *****	976	770	0	880	0	880	14
	TOTAL EXPENDITURES *****	40,963	121,040	79,447	140,300	0	140,300	15

Decimal values have been truncated.

# Administration of Justice

Department Number 2850

## Mission

This fund is established pursuant to 488.5025 RSMo, with the purpose to improve, maintain and enhance the ability to collect and manage moneys assessed or received by the courts, to improve case processing, enhance court security and preservation of the record, and to improve the administration of justice.

## Budget Highlights

The fund was established mid-year 2003. The annual appropriations provide funding for training and related travel costs as well as technology-related consulting services, hardware and software. There are no significant changes to this budget.

## Annual Budget

### 2850 ADMINISTRATION OF JUSTICE

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	16,704	20,000	17,529	19,100	0	19,100	4-
	SUBTOTAL *****	16,704	20,000	17,529	19,100	0	19,100	4-
	INTEREST							
3711	INT-OVERNIGHT	55	35	60	60	0	60	71
3712	INT-LONG TERM INVEST	1,179	250	500	500	0	500	100
3798	INC/DEC IN FV OF INVESTMENTS	779-	0	0	0	0	0	0
	SUBTOTAL *****	454	285	560	560	0	560	96
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	0	452	451	0	0	0	0
	SUBTOTAL *****	0	452	451	0	0	0	0
	TOTAL REVENUES *****	17,159	20,737	18,540	19,660	0	19,660	5-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	161	600	600	600	0	600	0
	SUBTOTAL *****	161	600	600	600	0	600	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	106	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	193	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	185	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	484	7,000	7,000	7,000	0	7,000	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	30	0	0	0	0	0	0
	SUBTOTAL *****	30	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	0	5,000	5,000	5,000	0	5,000	0
	OTHER							
83100	AWARDS	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	1,000	0	1,000	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	1,663	2,500	2,500	2,500	0	2,500	0
91302	COMPUTER SOFTWARE	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	1,663	3,500	3,500	3,500	0	3,500	0
	TOTAL EXPENDITURES *****	2,339	16,100	16,100	17,100	0	17,100	6

# Alternative Sentencing Program Law Enforcement Sales Tax

Department Number 2904

## **Mission**

---

The mission of this department is to address the unique needs of both the mentally ill, and the mentally ill with a coexisting disorder of substance abuse that are in the criminal justice system. The intent is to serve as a bridge between the mental health system and the criminal justice system for the benefit of both systems and the clients they share.

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for expanding and implementing alternative correction programs. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

Please refer to department number 1210, Circuit Court Services, for Organizational Chart.

## **Budget Highlights**

---

The budget includes appropriations for Mental Health Court (MHC) and expansion of Adult Court Services program capacity for bond investigations and home detention. It also includes funding for a Part-time Program Assistant Pool (non-benefited) to provide services such as drug testing, educational and employment support, housing assistance, transportation and other supportive services to alternative sentencing program participants. In addition, the budget includes appropriations for facilities maintenance, housekeeping, and utilities associated with the Alternative Sentencing Center. There are no significant changes to this budget.

# Alternative Sentencing Program Law Enforcement Sales Tax

## Annual Budget

### 2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	177,091	192,827	192,827	180,831	0	180,831	6-
10110	OVERTIME	115	775	775	775	0	775	0
10200	FICA	13,230	14,810	14,810	13,892	0	13,892	6-
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	544	558	558	439	0	439	21-
10350	LIFE INSURANCE	264	265	265	235	0	235	11-
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	5,685	5,621	5,621	5,423	0	5,423	3-
10500	401(A) MATCH PLAN	180	1,755	1,755	1,755	0	1,755	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,723	1,820	1,820	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	1,742	0	0	0	0	0	0
	SUBTOTAL *****	226,105	243,961	243,961	228,880	0	228,880	6-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	75	75	0	75	0
22500	SUBSCRIPTIONS/PUBLICATIONS	281	300	300	300	0	300	0
23000	OFFICE SUPPLIES	729	800	800	800	0	800	0
23001	PRINTING	97	350	350	350	0	350	0
23015	COMPUTER SUPPLIES	37	140	100	140	0	140	0
23018	PRINTER SUPPLIES	191	370	370	1,020	0	1,020	175
23027	INMATE WORK/INCENTIVE SUPPLY	495	500	500	2,000	0	2,000	300
23050	OTHER SUPPLIES	30	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	200	0	200	0
	SUBTOTAL *****	1,864	2,510	2,545	4,935	0	4,935	96
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	50	110	110	110	0	110	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	770	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	986	1,500	1,700	1,500	0	1,500	0
37240	REGISTRATION/TUITION	60	750	750	750	0	750	0
	SUBTOTAL *****	1,866	3,360	3,560	3,360	0	3,360	0
	UTILITIES							
48000	TELEPHONES	2,569	3,000	3,000	4,300	0	4,300	43
48100	NATURAL GAS	3,295	5,000	5,000	5,000	0	5,000	0
48200	ELECTRICITY	6,866	5,500	5,500	5,500	0	5,500	0
48300	WATER	188	300	300	300	0	300	0
48600	SEWER USE	272	300	300	300	0	300	0
	SUBTOTAL *****	13,192	14,100	14,100	15,400	0	15,400	9
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	100	100	100	0	100	0
59200	LOCAL MILEAGE	174	350	350	350	0	350	0
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	174	475	475	475	0	475	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	330	1,360	1,360	700	0	700	48-
60200	EQUIP REPAIRS/MAINTENANCE	51	250	250	250	0	250	0
	SUBTOTAL *****	382	1,610	1,610	950	0	950	40-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	26,997	34,000	34,000	49,000	0	49,000	44
71101	PROFESSIONAL SERVICES	0	1,000	1,000	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	8,695	13,019	13,019	15,870	0	15,870	21
71600	EQUIP LEASES & METER CHRG	0	500	0	0	0	0	0
	SUBTOTAL *****	35,692	48,519	48,019	65,870	0	65,870	35

# Alternative Sentencing Program

## Law Enforcement Sales Tax

2904 ALT SENTENCING PGMS-LE SALESTX  
 290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
83100	AWARDS	0	50	50	50	0	50	0
84010	RECEPTION/MEETINGS	341	350	350	350	0	350	0
84300	ADVERTISING	522	500	500	500	0	500	0
86300	TESTING	13,656	15,000	15,000	18,300	0	18,300	22
86910	PY ENCUMBRANCES NOT USED	76-	0	0	0	0	0	0
	SUBTOTAL *****	14,443	15,900	15,900	19,200	0	19,200	20
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	5,029	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	100	100	100	0	100	0
92000	REPLCMENT OFFICE EQUIP	0	250	250	250	0	250	0
92301	REPLC COMPUTER HDWR	199	1,210	1,210	390	0	390	67-
	SUBTOTAL *****	5,228	1,560	1,560	740	0	740	52-
	TOTAL EXPENDITURES *****	298,951	331,995	331,730	339,810	0	339,810	2

Decimal values have been truncated.

# Information System–Court Only

## Law Enforcement Sales Tax

Department Number 2907

### Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for specific costs related to developing and implementing a law enforcement/judicial information system which are administered by the Circuit Court. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

### Budget Highlights

This budget accounts for appropriations for court-related fiber optics communications costs for connections to the Jail and the Alternative Sentencing Center. There are no significant changes to this budget.

### Annual Budget

#### 2907 INFORMATION SYSTEM–COURT ONLY

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
48002	UTILITIES DATA COMMUNICATIONS	2,100	2,100	2,100	2,100	0	2,100	0
	SUBTOTAL *****	2,100	2,100	2,100	2,100	0	2,100	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	0	1,322	1,322	1,292	0	1,292	2-
	SUBTOTAL *****	0	1,322	1,322	1,292	0	1,292	2-
	TOTAL EXPENDITURES *****	2,100	3,422	3,422	3,392	0	3,392	0

Decimal values have been truncated.

# Sheriff & Corrections Summary

## Description of Funding Sources

---

The Boone County Sheriff is responsible for law enforcement services and operations of the Boone County Jail. These services are primarily funded with appropriations from the General Fund and supplemented with additional resources from a variety of special revenues funds.

### **The funding sources for Sheriff's Operations include the following:**

- General Fund
  - Sheriff Operations (1251)
  - Sheriff's Grants (1259)
- Sheriff Forfeiture Fund (2501-2502)
- Sheriff Training Fund (2510)
- Citizen Contributions Fund (2520-2525)
- Justice Assistance Grant (JAG) Fund (2530-2539)
- Sheriff Civil Charges Fund (2540)
- Sheriff Revolving Fund (2550)
- Law Enforcement Services Fund (Prop L – 2901)
- Cyber Crimes Task Force Fund - Federal ARRA/Stimulus (2972)
- Justice Assistance Grant (JAG)- Federal ARRA/Stimulus (2981)

### **The funding sources for Corrections include the following:**

- General Fund (1255)
- Inmate Security Fund (2560)
- Law Enforcement Services Fund (Prop L – 2902, 2906)

The County Commission establishes and approves the appropriations for all General Fund budgets, the various citizen contribution budgets, the Justice Assistance Grants (JAG) budgets, and the Law Enforcement Services Fund budgets. The Sheriff establishes and approves all other budgets.

### **The funding sources for Sheriff and Corrections Facilities Maintenance and Housekeeping include the following:**

- General Fund (1256)

# Sheriff & Corrections

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 3,958,297	\$ 4,064,163	\$ 3,347,030	\$ 704,419	\$ 24,800	\$ 4,076,249
100	1259	Sheriff's Grants	197,824	2,179	-	-	-	-
250	2501	Sheriff Forfeiture-Dept of Justice	8,970	1,824	-	3,600	4,500	8,100
250	2502	Sheriff Forfeiture-Dept of Treasury	13,261	5,186	-	6,058	4,500	10,558
251	2510	Sheriff Training	26,722	19,200	-	29,500	-	29,500
252	252x	Law Enf. Citizen Contributions	1,797	7,641	-	6,300	-	6,300
253	253x	Justice Assistance Grants (JAG)	69,519	75,439	-	-	-	-
254	2540	Sheriff Civil Charges	46,557	53,758	-	45,558	-	45,558
255	2550	Sheriff Revolving Fund Activity	50,098	54,124	-	21,952	-	21,952
290	2901	Sheriff-Law Enf SalesTax	1,478,507	1,442,050	1,081,266	214,480	387,076	1,682,822
297	2972	Cyber Crimes Task Force	181,743	151,899	62,207	11,907	-	74,114
298	2981	JAG Recovery Act / Stimulus	25,729	-	-	-	-	-
<b>Subtotal</b>			<b>\$ 6,059,024</b>	<b>\$ 5,877,463</b>	<b>\$ 4,490,503</b>	<b>\$ 1,043,774</b>	<b>\$ 420,876</b>	<b>\$ 5,955,153</b>
Corrections:								
100	1255	Corrections	3,872,513	3,858,797	2,831,024	1,198,220	23,000	4,052,244
256	2560	Inmate Security Fund	-	-	-	-	75,000	75,000
290	2902	Corrections-Law Enf SalesTax	672,023	713,466	661,204	31,904	-	693,108
290	2906	Contract Inmate Housing	71,681	180,000	-	210,000	-	210,000
<b>Subtotal</b>			<b>4,616,217</b>	<b>4,752,263</b>	<b>3,492,228</b>	<b>1,440,124</b>	<b>98,000</b>	<b>5,030,352</b>
Housekeeping/Maintenance:								
100	1256	Sheriff/Corr Bldg Housekeep/Maint (1)	-	-	88,158	108,489	8,397	205,044
<b>Total</b>			<b>\$ 10,675,241</b>	<b>\$ 10,629,726</b>	<b>\$ 8,070,889</b>	<b>\$ 2,592,387</b>	<b>\$ 527,273</b>	<b>\$ 11,190,549</b>



# Sheriff & Corrections

## Personnel Summary

Position Title	Departmental Funding Source for FTE's									Change	
	FY	FY	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	FY		
	2010	2011	No.	No.	No.	No.	No.	No.	2012		
FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	Total	FTE	
<b>Sheriff</b>											
Sheriff (Elected)	1.00	1.00	1.00							1.00	-
Major	1.00	1.00	1.00							1.00	-
Captain	2.50	2.50	2.50							2.50	a
Sergeant	8.00	8.00	8.00	1.00						9.00	1.00
Deputy Sheriff	37.00	37.00	29.00	10.00						39.00	2.00
Investigator	10.00	10.48	7.00	1.00	1.00					9.00	(1.48)
Administrative Deputy	1.00	1.00	1.00							1.00	-
Budget Administrator	0.50	0.50	0.50							0.50	a
Account Specialist	0.50	0.50	0.50							0.50	a
Warrant Supervisor	1.00	1.00	1.00							1.00	-
Office Specialist	12.20	12.20	10.20	2.00						12.20	-
Evidence Technician	1.00	1.00	1.00							1.00	-
Warrant Specialist Pool	0.17	0.17	0.17							0.17	-
Records Specialist Pool	0.10	0.10	0.10							0.10	-
Enforcement Corporal	3.00	3.00								-	(3.00)
Subtotal	78.97	79.45	62.97	14.00	1.00	-	-	-		77.97	(1.48)
						b					
<b>Corrections</b>											
Chief Jailer/Jail Administrator	1.00	1.00				1.00				1.00	-
Captain	2.50	2.50				1.50	1.00			2.50	a
Corrections Sergeant	5.00	5.00				5.00				5.00	-
Corrections Officer	37.00	36.00				38.00				38.00	2.00
Corrections Officer Pool	0.17	0.17				0.17				0.17	-
Corrections Support Officer	5.00	6.00				4.00				4.00	(2.00)
Corrections Support Officer Pool	0.06	0.06				0.06				0.06	-
Budget Administrator	0.50	0.50				0.50				0.50	a
Account Specialist	0.50	0.50				0.50				0.50	a
Cook Supervisor	1.00	1.00				1.00				1.00	-
Cook	3.50	3.50				3.50				3.50	-
Nursing Supervisor	1.00	1.00				1.00				1.00	-
Registered Nurse	1.80	2.80				2.80				2.80	-
Registered Nurse Pool	0.28	0.28				0.28				0.28	-
Licensed Practical Nurse	1.00	-								-	-
Office Specialist	1.00	1.00				1.00				1.00	-
Corrections Corporal	5.00	5.00					5.00			5.00	-
Subtotal	66.31	66.31	-	-	-	60.31	6.00	-		66.31	-
<b>Facilities Maintenance &amp; Housekeeping</b>											
Senior Facility Maintenance Tech.	-	-						1.00	c	1.00	1.00
Custodian	-	-						1.00	c	1.00	1.00
Subtotal	-	-	-	-	-	-	-	2.00		2.00	2.00
<b>Total FTEs</b>	<b>145.28</b>	<b>145.76</b>	<b>62.97</b>	<b>14.00</b>	<b>1.00</b>	<b>60.31</b>	<b>6.00</b>	<b>2.00</b>		<b>146.28</b>	<b>0.52</b>
Overtime	\$537,374	\$533,828	\$233,384	\$71,916	\$5,024	\$219,508	\$59,190	\$5,000		\$589,022	\$55,194
Holiday	\$129,367	\$129,367	\$44,616	\$19,490	\$-	\$47,402	\$15,525	\$-		\$127,033	\$(2,334)

a 0.50 FTE in Sheriff's Operations (department number 1251) and Corrections (department number 1255)

b Consists of two full-time positions funded through 6/30/12. Positions will be extended if additional funding is obtained.

c Positions added January 1, 2012. Positions were previously accounted for in budget #6100 & 6101.

# Sheriff Operations

Department Numbers 1251, 1259, 2501, 2502, 2510, 252x, 253x, 2540, 2550, 2901, 2972

## Mission

---

The Boone County Sheriff is an elected official responsible for County law enforcement. The Sheriff's Department delivers services through the following divisions: Administration, Enforcement, Services, and Corrections. Budgetary information for Corrections is presented in a separate budget section immediately following this Sheriff Operations.

**Administration:** This division is comprised of the Sheriff, Chief Deputy, Chief Jail Administrator, two Corrections Division Captains, two Enforcement Division Captains, one Services Division Captain and the Administrative Deputy. It is the responsibility of these nine people to establish the annual budget, set policy & procedure, manage personnel and department programs, and supervise all aspects of the department.

**Enforcement and Investigation:** The South and North District Commanders oversee the day to day operation of Patrol, Investigations, School Resource Officers, Civil Process and the Traffic Unit. In order to better manage operations the county is split geographically into north and south districts, with a District Commander (Captain) assigned to each. The dividing line for the north and south districts is I-70.

**Services:** This division, commanded by a Captain, is comprised of full and part-time civilian employees. This division is responsible for personnel and budgetary management, payroll, processing of civil papers, evidence tracking, offense report entry, processing of warrants issued by the 13th Judicial Circuit Court, fleet management, and various other support duties for the Sheriff's Department and Jail.

**Corrections (presented in separate budget section):** The Boone County Jail administrative team is comprised of a Chief Jail Administrator, and two Captains, each accountable for two squads of custody personnel. Similar to "district patrol" situations, this methodology provides continuity of command with the line supervisors and their squads to the individual captains that monitor and guide their daily operation.

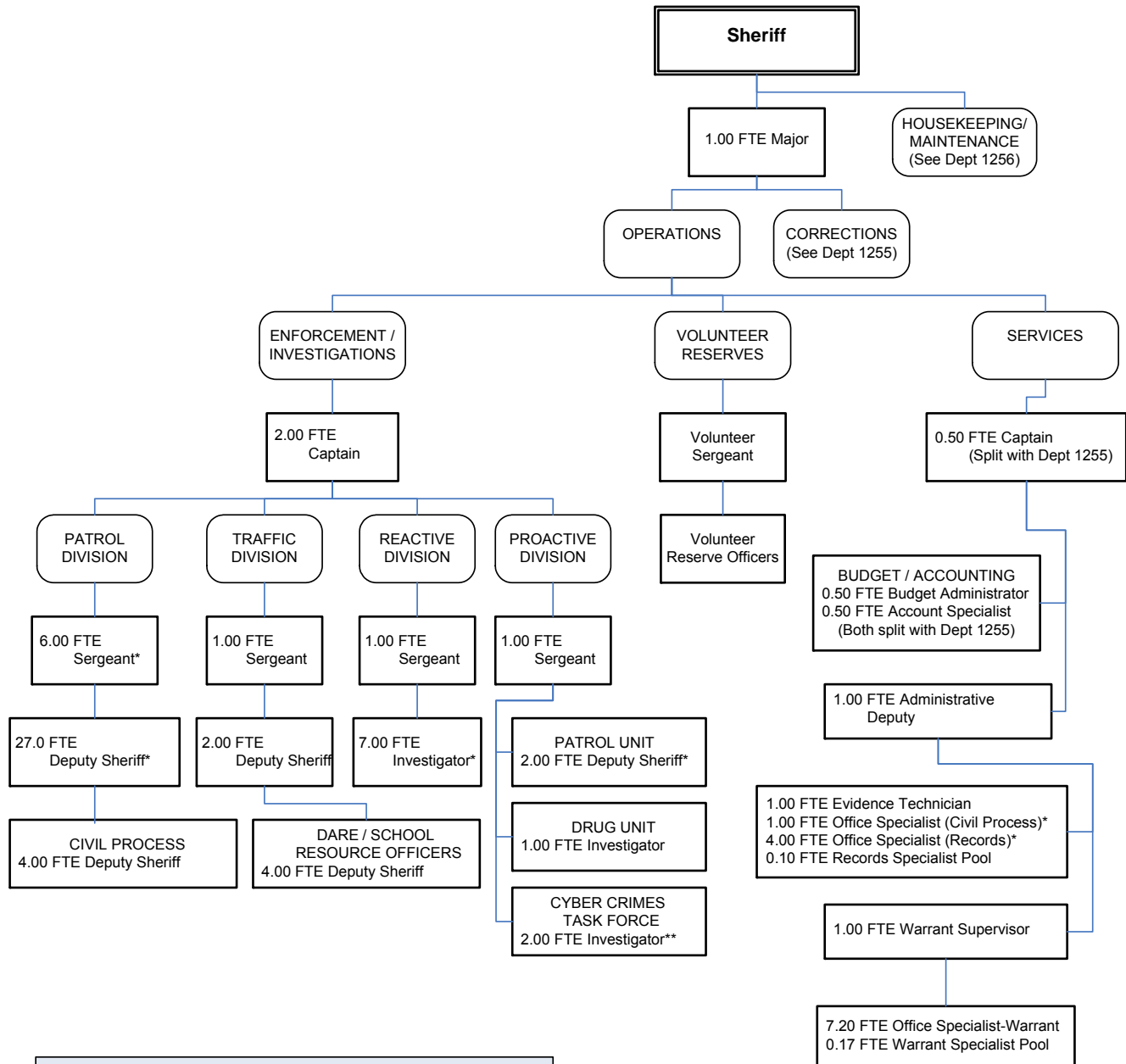
## Budget Highlights

---

There are no significant changes to this budget.

# Sheriff Operations

## Organizational Chart



\* Funded by Dept 2901 Sheriff Operations Law Enforcement Sales Tax:  
 1.00 FTE Sergeant  
 1.00 FTE Investigator  
 10.00 FTE Deputy Sheriff  
 1.00 FTE Office Specialist (Civil Process)  
 1.00 FTE Office Specialist (Records)  
 14.00 FTE

\*\* Funded by Dept 2972 Cyber Crimes Task Force:  
 2.00 FTE Investigator (Current grant funding approved for 6 months)

# Sheriff Operations

## Annual Budget

### 1251 SHERIFF

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3325	LICENSES AND PERMITS ATV PERMITS	105	150	60	150	0	150	0
	SUBTOTAL *****	105	150	60	150	0	150	0
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	119,610	122,043	92,043	96,377	0	96,377	21-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	10,000	0	0	0	30,000	200
3469	STATE REIMB-CRIMINAL COSTS	40,050	50,000	29,100	40,000	0	40,000	20-
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	433	0	0	0	0
	SUBTOTAL *****	159,660	182,043	121,576	136,377	0	166,377	8-
	CHARGES FOR SERVICES							
3510	COPIES	1,305	1,400	1,500	1,500	0	1,500	7
3525	REIMB. SPECIAL PROJECTS	13,081	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	32,287	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOURPMENT	20,507	15,600	12,000	12,000	0	12,000	23-
3563	CIVIL PROCESS FEES	15,377	20,000	21,000	20,000	0	20,000	0
3569	OTHER FEES	0	0	0	0	0	1,300	0
3572	SHERIFF'S FEES	201,328	190,000	190,000	190,000	0	190,000	0
3590	INSPECTION FEES	40	100	40	100	0	100	0
	SUBTOTAL *****	283,927	227,100	224,540	223,600	0	224,900	0
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	178	0	0	0	0	0	0
3831	SALE OF EVID/UNCLAIM PROP	1,843	0	0	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	0	2,000	11,465	0	0	2,000	0
3882	RESTITUTION REIMB	229	0	500	0	0	0	0
	SUBTOTAL *****	2,251	2,000	11,965	0	0	2,000	0
	TOTAL REVENUES *****	445,944	411,293	358,141	360,127	0	393,427	4-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,370,006	2,376,087	2,338,575	2,674,848	0	2,409,641	1
10110	OVERTIME	236,848	189,000	289,099	249,496	0	233,384	23
10115	SHIFT DIFFERENTIAL	21,980	19,000	21,341	19,000	0	18,792	1-
10120	HOLIDAY WORKED	34,701	44,706	40,305	49,204	0	44,616	0
10200	FICA	196,367	200,485	197,315	228,929	0	207,042	3
10300	HEALTH INSURANCE	301,625	304,795	304,795	301,625	0	300,437	1-
10325	DISABILITY INSURANCE	8,212	8,451	7,304	7,735	0	6,428	23-
10350	LIFE INSURANCE	3,326	3,418	3,418	2,984	0	2,971	13-
10375	DENTAL INSURANCE	22,606	22,846	22,846	22,606	0	22,517	1-
10400	WORKERS COMP	79,436	73,137	73,137	81,969	0	72,082	1-
10500	401(A) MATCH PLAN	21,065	22,288	19,974	22,288	0	22,190	0
10510	CERF-EMPLOYER PD CONTRIBUTION	6,929	6,922	6,420	0	0	6,930	0
10600	UNEMPLOYMENT BENEFITS	640	6,400	0	0	0	0	0
	SUBTOTAL *****	3,303,746	3,277,535	3,324,529	3,660,684	0	3,347,030	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	1,983	2,226	2,348	2,383	0	2,383	7
23000	OFFICE SUPPLIES	12,393	14,000	14,000	14,300	0	14,300	2
23001	PRINTING	4,168	4,300	4,300	4,300	0	4,300	0
23016	MAGNETIC MEDIA	0	0	0	2,000	0	2,000	0
23020	MICROFILM/FILM	2,024	2,000	1,800	0	0	0	0
23040	NEIGHBORHOOD WATCH SUPPLY	317	330	0	0	0	0	0
23050	OTHER SUPPLIES	13,411	15,501	16,000	16,438	0	16,438	6
23200	AMMUNITION	17,314	18,598	18,598	18,598	0	18,598	0
23201	AMMUNITION (LESS-LETHAL)	24-	0	0	0	0	0	0
23300	UNIFORMS	40,467	42,002	40,000	24,507	0	24,507	41-
23305	UNIFORM MAINTENANCE	4,767	11,000	6,400	5,800	0	5,800	47-
23350	RESERVE/EXPLORER PRGM SUPPLIES	4,650	7,552	7,552	2,285	0	2,285	69-
23850	MINOR EQUIP & TOOLS (<\$1000)	6,470	15,036	14,000	9,871	0	9,871	34-
23855	FURNITURE/FIXTURE <\$1000	50	0	0	0	0	0	0
	SUBTOTAL *****	107,996	132,545	124,998	100,482	0	100,482	24-

# Sheriff Operations

1251 SHERIFF  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	3,419	4,130	4,100	3,422	0	3,422	17-
37200	SEMINARS/CONFEREN/MEETING	105	500	500	500	0	500	0
37210	TRAINING/SCHOOLS	30	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	69	100	100	1,920	0	1,920	820
37230	MEALS & LODGING-TRAINING	2,604	0	0	1,060	0	1,060	0
SUBTOTAL *****		6,227	4,730	4,700	6,902	0	6,902	45
UTILITIES								
48000	TELEPHONES	26,095	25,195	25,000	25,195	0	25,195	0
48050	CELLULAR TELEPHONES	26,811	26,500	26,500	26,500	0	26,500	0
48100	NATURAL GAS	7,094	13,000	8,000	11,440	0	11,440	12-
48200	ELECTRICITY	22,089	40,700	25,700	38,000	0	38,000	6-
48300	WATER	4,750	9,750	5,500	6,200	0	6,200	36-
48400	SOLID WASTE	834	771	771	771	0	771	0
SUBTOTAL *****		87,675	115,916	91,471	108,106	0	108,106	6-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	237,263	240,000	283,200	312,567	0	312,567	30
59025	MOTOR VEHICLE TITLE EXP	113	99	99	165	0	165	66
59030	MOTOR VEHICLE LICENSE FEE	814	680	770	770	0	770	13
59100	VEHICLE REPAIRS/MAINTENANCE	67,453	65,000	72,800	72,800	0	72,800	12
59105	TIRES	22,090	23,000	21,300	23,000	0	23,000	0
SUBTOTAL *****		327,733	328,779	378,169	409,302	0	409,302	24
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,039	4,385	4,385	4,385	0	4,385	0
60200	EQUIP REPAIRS/MAINTENANCE	3,251	4,864	4,800	5,239	0	5,239	7
60250	EQUIPMENT INSTALLATION CHARGES	0	12,000	0	0	0	12,000	0
SUBTOTAL *****		6,290	21,249	9,185	9,624	0	21,624	1
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	1,584	1,584	1,584	1,584	0	1,584	0
71000	INSURANCE AND BONDS	0	100	100	100	0	100	0
71100	OUTSIDE SERVICES	3,190	8,275	7,500	3,979	0	3,979	51-
71104	ADMINISTRATIVE SERVICES	2,168	2,250	2,250	2,320	0	2,320	3
71500	BUILDING USE/RENT CHARGE	95,348	101,102	101,102	24,420	0	24,420	75-
71525	STORAGE CHARGES	935	0	0	0	0	0	0
71526	DISPOSAL SERVICES	31	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHR	85	586	841	700	0	700	19
SUBTOTAL *****		103,342	113,897	113,377	33,103	0	33,103	70-
OTHER								
85400	CRIMINAL INVESTIGATION	14,148	17,619	16,534	20,000	0	20,000	13
86300	TESTING	1,135	1,400	1,200	4,900	0	4,900	250
SUBTOTAL *****		15,283	19,019	17,734	24,900	0	24,900	30
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	0	1,311	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	0	0	4,800	0	4,800	0
91301	COMPUTER HARDWARE	0	795	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	275	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	0	20,000	0
92400	REPLCMENT AUTO/TRUCKS	0	20,000	0	0	0	0	0
SUBTOTAL *****		0	22,381	0	4,800	0	24,800	10
TOTAL EXPENDITURES *****		3,958,297	4,036,051	4,064,163	4,357,903	0	4,076,249	0

# Sheriff Operations

## 1259 SHERIFF'S GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	197,824	2,176	2,176	0	0	0	0
	SUBTOTAL *****	197,824	2,176	2,176	0	0	0	0
	TOTAL REVENUES *****	197,824	2,176	2,176	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	7,500	0	0	0	0	0	0
	SUBTOTAL *****	7,500	0	0	0	0	0	0
	UTILITIES							
48002	DATA COMMUNICATIONS	0	1,728	1,728	0	0	0	0
	SUBTOTAL *****	0	1,728	1,728	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,800	0	0	0	0	0	0
60250	EQUIPMENT INSTALLATION CHARGES	2,500	0	0	0	0	0	0
	SUBTOTAL *****	7,300	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	9,714	0	0	0	0	0	0
	SUBTOTAL *****	9,714	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	112,577	448	448	0	0	0	0
91301	COMPUTER HARDWARE	19,267	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	41,465	0	0	0	0	0	0
	SUBTOTAL *****	173,310	448	448	0	0	0	0
	TOTAL EXPENDITURES *****	197,824	2,176	2,176	0	0	0	0

## 2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	FINES AND FORFEITURES							
3615	FINES AND FORFEITURES	3,381	0	0	0	0	0	0
	SUBTOTAL *****	3,381	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	30	30	31	30	0	30	0
3712	INT-LONG TERM INVEST	642	664	200	200	0	200	69-
3798	INC/DEC IN FV OF INVESTMENTS	420-	373-	0	0	0	0	0
	SUBTOTAL *****	251	321	231	230	0	230	28-
	TOTAL REVENUES *****	3,633	321	231	230	0	230	28-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFERENCE/MEETING	99	0	258	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	515	1,500	0	1,500	0	1,500	0
	SUBTOTAL *****	614	1,500	258	1,500	0	1,500	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,965	2,100	1,566	2,100	0	2,100	0
	SUBTOTAL *****	1,965	2,100	1,566	2,100	0	2,100	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	6,390	0	0	0	0	0	0
92400	REPLCMNT AUTO/TRUCKS	0	0	0	4,500	0	4,500	0
	SUBTOTAL *****	6,390	0	0	4,500	0	4,500	0
	TOTAL EXPENDITURES *****	8,970	3,600	1,824	8,100	0	8,100	125

# Sheriff Operations

## 2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	36	36	34	34	0	34	5-
3712	INT-LONG TERM INVEST	786	824	214	214	0	214	74-
3798	INC/DEC IN FV OF INVESTMENTS	503-	459-	0	0	0	0	0
	SUBTOTAL *****	320	401	248	248	0	248	38-
	TOTAL REVENUES *****	320	401	248	248	0	248	38-
	PERSONAL SERVICES							
10110	OVERTIME	6,290	0	0	0	0	0	0
	SUBTOTAL *****	6,290	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37235	MEALS & LODGING - OTHER	687	5,600	206	5,600	0	5,600	0
	SUBTOTAL *****	687	5,600	206	5,600	0	5,600	0
	UTILITIES							
48050	CELLULAR TELEPHONES	398	408	467	458	0	458	12
	SUBTOTAL *****	398	408	467	458	0	458	12
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHRG	77	84	13	0	0	0	0
	SUBTOTAL *****	77	84	13	0	0	0	0
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	5,808	0	0	0	0	0	0
92400	REPLCMNT AUTO/TRUCKS	0	4,500	4,500	4,500	0	4,500	0
	SUBTOTAL *****	5,808	4,500	4,500	4,500	0	4,500	0
	TOTAL EXPENDITURES *****	13,261	10,592	5,186	10,558	0	10,558	0

## 2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3448	LAW ENFORCEMENT POST FUND	8,978	10,000	7,964	10,000	0	10,000	0
	SUBTOTAL *****	8,978	10,000	7,964	10,000	0	10,000	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	17,604	16,020	17,615	17,615	0	17,615	9
	SUBTOTAL *****	17,604	16,020	17,615	17,615	0	17,615	9
	INTEREST							
3711	INT-OVERNIGHT	3	4	10	10	0	10	150
3712	INT-LONG TERM INVEST	75	70	60	60	0	60	14-
3798	INC/DEC IN FV OF INVESTMENTS	52-	35-	0	0	0	0	0
	SUBTOTAL *****	27	39	70	70	0	70	79
	TOTAL REVENUES *****	26,609	26,059	25,649	27,685	0	27,685	6
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	5,933	8,000	4,000	8,000	0	8,000	0
37210	TRAINING/SCHOOLS	11,379	8,000	8,000	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,472	3,300	1,000	3,300	0	3,300	0
37230	MEALS & LODGING-TRAINING	6,938	10,200	6,200	10,200	0	10,200	0
	SUBTOTAL *****	26,722	29,500	19,200	29,500	0	29,500	0
	TOTAL EXPENDITURES *****	26,722	29,500	19,200	29,500	0	29,500	0

# Sheriff Operations

## 2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	3	3	3	0	3	0
3712	INT-LONG TERM INVEST	56	58	17	17	0	17	70-
3798	INC/DEC IN FV OF INVESTMENTS	36-	30-	0	0	0	0	0
	SUBTOTAL *****	22	31	20	20	0	20	35-
	TOTAL REVENUES *****	22	31	20	20	0	20	35-
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	762	1,250	1,000	2,500	0	2,500	100
	SUBTOTAL *****	762	1,250	1,000	2,500	0	2,500	100
	DUES TRAVEL & TRAINING							
37240	REGISTRATION/TUITION	0	550	0	0	0	0	0
	SUBTOTAL *****	0	550	0	0	0	0	0
	TOTAL EXPENDITURES *****	762	1,800	1,000	2,500	0	2,500	38

## 2523 SHERIFF K9 PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	1	1	1	0	1	0
3712	INT-LONG TERM INVEST	15	15	5	5	0	5	66-
3798	INC/DEC IN FV OF INVESTMENTS	9-	9-	0	0	0	0	0
	SUBTOTAL *****	5	7	6	6	0	6	14-
	TOTAL REVENUES *****	5	7	6	6	0	6	14-

## 2524 INTERNET CRIMES TSK FCE-CONTRB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	3	3	3	0	3	0
3712	INT-LONG TERM INVEST	60	63	21	16	0	16	74-
3798	INC/DEC IN FV OF INVESTMENTS	38-	36-	0	0	0	0	0
	SUBTOTAL *****	24	30	24	19	0	19	36-
	MISCELLANEOUS CONTRIBUTIONS							
3880		0	0	500	0	0	0	0
	SUBTOTAL *****	0	0	500	0	0	0	0
	TOTAL REVENUES *****	24	30	524	19	0	19	36-
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	818	4,500	48	1,000	0	1,000	77-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	1,700	1,000	0	1,000	0
	SUBTOTAL *****	818	4,500	1,748	2,000	0	2,000	55-
	DUES TRAVEL & TRAINING							
37230	MEALS & LODGING-TRAINING	51	500	42	500	0	500	0
	SUBTOTAL *****	51	500	42	500	0	500	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	130	180	0	100	0	100	44-
	SUBTOTAL *****	130	180	0	100	0	100	44-
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	35	0	0	0	0	0	0
	SUBTOTAL *****	35	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,035	5,180	1,790	2,600	0	2,600	49-



# Sheriff Operations

## 2525 COMMUNITY PROGRAMS

### 252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	2	0	0	0	0
3712	INT-LONG TERM INVEST	0	0	13	0	0	0	0
	SUBTOTAL *****	0	0	15	0	0	0	0
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	4,900	5,900	0	0	0	0
	SUBTOTAL *****	0	4,900	5,900	0	0	0	0
	TOTAL REVENUES *****	0	4,900	5,915	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	0	0	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	1,200	0	1,200	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	2,350	2,350	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	108	108	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	2,393	2,393	0	0	0	0
	SUBTOTAL *****	0	4,851	4,851	0	0	0	0
	TOTAL EXPENDITURES *****	0	4,851	4,851	1,200	0	1,200	75-

## 2530 LOCAL LAW ENF BLOCK GRANT FYX0

### 253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	49,739	23,814	23,814	0	0	0	0
	SUBTOTAL *****	49,739	23,814	23,814	0	0	0	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	49,739	23,814	23,814	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	1,108	0	0	0	0	0	0
	SUBTOTAL *****	1,108	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	44,131	0	0	0	0	0	0
	SUBTOTAL *****	44,131	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	14,389	9,997	9,997	0	0	0	0
92300	REPLCMNT MACH & EQUIP	0	3,927	3,927	0	0	0	0
	SUBTOTAL *****	14,389	13,924	13,924	0	0	0	0
	TOTAL EXPENDITURES *****	59,629	13,924	13,924	0	0	0	0

# Sheriff Operations

## 2531 LOCAL LAW ENF BLOCK GRANT FYX1

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	61,515	61,515	0	0	0	0
	SUBTOTAL *****	0	61,515	61,515	0	0	0	0
	TOTAL REVENUES *****	0	61,515	61,515	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	17,115	17,115	0	0	0	0
	SUBTOTAL *****	0	17,115	17,115	0	0	0	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	956	956	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	1,040	1,040	0	0	0	0
	SUBTOTAL *****	0	1,996	1,996	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	36,909	36,909	0	0	0	0
	SUBTOTAL *****	0	36,909	36,909	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	5,495	5,495	0	0	0	0
	SUBTOTAL *****	0	5,495	5,495	0	0	0	0
	TOTAL EXPENDITURES *****	0	61,515	61,515	0	0	0	0

## 2537 JUSTICE ASSISTANCE GRANT 2007

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	3,459	4,720	4,720	0	0	0	0
	SUBTOTAL *****	3,459	4,720	4,720	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	2	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	54	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	8	0	0	0	0	0	0
	SUBTOTAL *****	65	0	0	0	0	0	0
	TOTAL REVENUES *****	3,524	4,720	4,720	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	5,287	0	0	0	0	0	0
	SUBTOTAL *****	5,287	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	5,287	0	0	0	0	0	0

## 2538 JUSTICE ASSISTANCE GRANT 2008

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	1,050	1,050	0	0	0	0
	SUBTOTAL *****	0	1,050	1,050	0	0	0	0
	INTEREST							
3712	INT-LONG TERM INVEST	9	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	3	0	0	0	0	0	0
	SUBTOTAL *****	13	0	0	0	0	0	0
	TOTAL REVENUES *****	13	1,050	1,050	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,122	0	0	0	0	0	0
	SUBTOTAL *****	1,122	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,122	0	0	0	0	0	0

# Sheriff Operations

## 2539 JUSTICE ASSISTANCE GRANT 2009

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	3,731	1,618	1,618	0	0	0	0
	SUBTOTAL *****	3,731	1,618	1,618	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	1	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	26	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1-	0	0	0	0	0	0
	SUBTOTAL *****	26	0	0	0	0	0	0
	TOTAL REVENUES *****	3,757	1,618	1,618	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	1,771	0	0	0	0	0	0
	SUBTOTAL *****	1,771	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	1,709	0	0	0	0	0	0
	SUBTOTAL *****	1,709	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	3,480	0	0	0	0	0	0

## 2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3563	CIVIL PROCESS FEES	3,223	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	46,776	43,000	43,000	43,000	0	43,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
	INTEREST							
3711	INT-OVERNIGHT	24	25	35	35	0	35	40
3712	INT-LONG TERM INVEST	554	230	272	202	0	202	12-
3798	INC/DEC IN FV OF INVESTMENTS	338-	0	0	0	0	0	0
	SUBTOTAL *****	240	255	307	237	0	237	7-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	6,683	0	0	0	0	0	0
	SUBTOTAL *****	6,683	0	0	0	0	0	0
	TOTAL REVENUES *****	56,923	50,255	50,307	50,237	0	50,237	0
	UTILITIES							
48000	TELEPHONES	1,508	2,204	1,600	1,700	0	1,700	22-
48200	ELECTRICITY	1,858	2,440	1,500	1,800	0	1,800	26-
48300	WATER	130	200	140	200	0	200	0
	SUBTOTAL *****	3,497	4,844	3,240	3,700	0	3,700	23-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	270	270	270	298	0	298	10
	SUBTOTAL *****	270	270	270	298	0	298	10
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	602	9,060	9,060	1,560	0	1,560	82-
71101	PROFESSIONAL SERVICES	1,187	1,250	1,188	0	0	0	0
71500	BUILDING USE/RENT CHARGE	1,000	1,000	0	0	0	0	0
	SUBTOTAL *****	2,790	11,310	10,248	1,560	0	1,560	86-
	OTHER							
83920	OTO: TO DEBT SERVICE FUND	40,000	40,000	40,000	40,000	0	40,000	0
	SUBTOTAL *****	40,000	40,000	40,000	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	46,557	56,424	53,758	45,558	0	45,558	19-

# Sheriff Operations

## 2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	58,738	46,058	71,482	86,282	0	86,282	87
	SUBTOTAL *****	58,738	46,058	71,482	86,282	0	86,282	87
	INTEREST							
3711	INT-OVERNIGHT	62	60	80	80	0	80	33
3712	INT-LONG TERM INVEST	1,342	1,294	510	510	0	510	60-
3798	INC/DEC IN FV OF INVESTMENTS	889-	693-	0	0	0	0	0
	SUBTOTAL *****	515	661	590	590	0	590	10-
	TOTAL REVENUES *****	59,253	46,719	72,072	86,872	0	86,872	85
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	1,260	5,019	4,109	0	0	0	0
23855	FURNITURE/FIXTURE <\$1000	0	790	0	0	0	0	0
	SUBTOTAL *****	1,260	5,809	4,109	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	400	400	0	0	0	0
37210	TRAINING/SCHOOLS	0	900	900	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,100	2,054	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	3,547	3,334	0	0	0	0
	SUBTOTAL *****	0	6,947	6,688	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	16,769	13,559	14,218	21,952	0	21,952	61
	SUBTOTAL *****	16,769	13,559	14,218	21,952	0	21,952	61
	OTHER							
86910	PY ENCUMBRANCES NOT USED	41-	0	0	0	0	0	0
	SUBTOTAL *****	41-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	14,518	3,310	3,764	0	0	0	0
91200	BUILDINGS & IMPROVEMENTS	353	16,800	17,320	0	0	0	0
91300	MACHINERY & EQUIPMENT	15,380	8,676	5,103	0	0	0	0
91301	COMPUTER HARDWARE	1,858	3,249	2,922	0	0	0	0
	SUBTOTAL *****	32,110	32,035	29,109	0	0	0	0
	TOTAL EXPENDITURES *****	50,098	58,350	54,124	21,952	0	21,952	62-

# Sheriff Operations

## 2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	6,024	6,024	0	0	0	0
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	626	0	0	0	0
	SUBTOTAL *****	0	6,024	6,650	0	0	0	0
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	215	35,721	25,042	0	43,725	43,725	22
	SUBTOTAL *****	215	35,721	25,042	0	43,725	43,725	22
	TOTAL REVENUES *****	215	41,745	31,692	0	43,725	43,725	4
	PERSONAL SERVICES							
10100	SALARIES & WAGES	744,188	788,370	710,921	544,232	22,507	804,754	2
10110	OVERTIME	74,740	71,600	79,004	55,804	0	71,916	0
10115	SHIFT DIFFERENTIAL	6,866	6,700	6,911	6,700	0	6,700	0
10120	HOLIDAY WORKED	17,679	19,400	12,775	14,902	0	19,490	0
10200	FICA	64,222	67,783	61,499	47,555	1,720	69,068	1
10300	HEALTH INSURANCE	64,719	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	3,084	3,235	2,784	1,578	83	2,867	11-
10350	LIFE INSURANCE	699	742	742	658	0	658	11-
10375	DENTAL INSURANCE	4,717	4,984	4,984	4,984	0	4,984	0
10400	WORKERS COMP	28,486	28,053	28,053	18,554	150	28,134	0
10500	401(A) MATCH PLAN	3,555	4,914	3,825	4,914	0	4,914	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,196	1,202	1,166	0	0	1,281	6
	SUBTOTAL *****	1,014,154	1,063,483	979,164	766,381	24,460	1,081,266	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	375	265	265	0	265	29-
23050	OTHER SUPPLIES	5,064	6,650	5,500	7,140	0	7,140	7
23200	AMMUNITION	31,628	31,628	31,628	17,353	0	17,353	45-
23201	AMMUNITION (LESS-LETHAL)	6,787	12,131	10,000	9,932	0	9,932	18-
23300	UNIFORMS	5,658	8,875	8,815	5,635	0	5,635	36-
23305	UNIFORM MAINTENANCE	726	2,375	900	1,000	0	1,000	57-
23850	MINOR EQUIP & TOOLS (<\$1000)	2,270	5,210	5,500	4,100	1,370	4,500	13-
	SUBTOTAL *****	52,134	67,244	62,608	45,425	1,370	45,825	31-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	4,992	4,992	4,992	7,002	0	7,002	40
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	715	800	940	2,000	0	2,000	150
37230	MEALS & LODGING-TRAINING	2,687	3,336	2,900	5,469	0	5,469	63
	SUBTOTAL *****	8,394	9,128	8,832	14,471	0	14,471	58
	UTILITIES							
48000	TELEPHONES	26,448	0	0	0	0	0	0
48002	DATA COMMUNICATIONS	0	27,276	27,120	27,276	1,140	28,416	4
48050	CELLULAR TELEPHONES	4,383	5,100	5,100	5,100	0	5,100	0
	SUBTOTAL *****	30,832	32,376	32,220	32,376	1,140	33,516	3
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	12,369	25,902	25,652	35,567	0	35,567	37
60200	EQUIP REPAIRS/MAINTENANCE	11,094	13,063	15,000	15,063	2,420	17,483	33
60250	EQUIPMENT INSTALLATION CHARGES	25,368	33,979	26,900	9,165	39,800	56,050	64
	SUBTOTAL *****	48,832	72,944	67,552	59,795	42,220	109,100	49
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	10,227	10,228	10,228	10,228	0	10,228	0
71100	OUTSIDE SERVICES	796	17,800	200	800	0	800	95-
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
	SUBTOTAL *****	11,564	28,568	10,968	11,568	0	11,568	59-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	14,925	19,683	13,280	0	21,339	14,000	28-
91301	COMPUTER HARDWARE	1,556	6,708	6,943	0	0	0	0
91302	COMPUTER SOFTWARE	2,006	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	87,160	50,723	48,112	0	50,576	50,576	0
92400	REPLCMENT AUTO/TRUCKS	206,947	214,200	212,371	0	322,500	322,500	50
	SUBTOTAL *****	312,595	291,314	280,706	0	394,415	387,076	32
	TOTAL EXPENDITURES *****	1,478,507	1,565,057	1,442,050	930,016	463,605	1,682,822	7

# Sheriff Operations

## 2972 CYBER CRIMES TASK FORCE

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	181,708	152,258	151,899	75,592	0	75,592	50-
	SUBTOTAL *****	181,708	152,258	151,899	75,592	0	75,592	50-
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	35	0	0	0	0	0	0
	SUBTOTAL *****	35	0	0	0	0	0	0
	TOTAL REVENUES *****	181,743	152,258	151,899	75,592	0	75,592	50-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	90,995	90,647	90,646	92,459	0	46,229	49-
10110	OVERTIME	7,977	9,554	9,060	5,024	0	5,024	47-
10115	SHIFT DIFFERENTIAL	24	0	21	0	0	0	0
10200	FICA	7,106	7,108	7,368	7,457	0	3,728	47-
10300	HEALTH INSURANCE	8,708	9,500	9,500	9,500	0	4,750	50-
10325	DISABILITY INSURANCE	335	335	335	268	0	134	60-
10350	LIFE INSURANCE	105	107	106	94	0	47	56-
10375	DENTAL INSURANCE	652	712	712	712	0	356	50-
10400	WORKERS COMP	4,159	3,150	3,227	3,177	0	1,588	49-
10500	401(A) MATCH PLAN	780	1,001	780	702	0	351	64-
	SUBTOTAL *****	120,843	122,114	121,755	119,393	0	62,207	49-
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	0	627	627	375	0	375	40-
23850	MINOR EQUIP & TOOLS (<\$1000)	233	1,473	1,473	0	0	0	0
	SUBTOTAL *****	233	2,100	2,100	375	0	375	82-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	1,060	2,000	0	0	0	0	0
37210	TRAINING/SCHOOLS	0	2,485	4,364	2,999	0	2,999	20
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,783	3,000	3,000	4,287	0	4,287	42
37230	MEALS & LODGING-TRAINING	4,916	4,681	4,802	3,742	0	3,742	20-
	SUBTOTAL *****	7,759	12,166	12,166	11,028	0	11,028	9-
	UTILITIES							
48000	TELEPHONES	572	0	0	0	0	0	0
48002	DATA COMMUNICATIONS	0	720	720	360	0	360	50-
	SUBTOTAL *****	572	720	720	360	0	360	50-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,957	8,960	8,960	0	0	0	0
71100	OUTSIDE SERVICES	2,162	1,437	1,437	144	0	144	89-
	SUBTOTAL *****	5,120	10,397	10,397	144	0	144	98-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	15,478	0	0	0	0	0	0
91301	COMPUTER HARDWARE	22,037	805	805	600	0	0	0
91302	COMPUTER SOFTWARE	5,700	2,398	2,398	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	3,999	1,558	1,558	0	0	0	0
	SUBTOTAL *****	47,215	4,761	4,761	600	0	0	0
	TOTAL EXPENDITURES *****	181,743	152,258	151,899	131,900	0	74,114	51-

Decimal values have been truncated.

# Corrections

Department Numbers 1255, 2560, 2902, 2906

## **Mission**

---

The Boone County Sheriff, an elected official, is responsible for the operations of the Boone County Jail. The Boone County Jail is an adult detention facility which provides safe and secure incarceration of persons taken into confinement by order of a qualified court or as otherwise allowed by law. The Boone County adult detention facility serves as the local detention facility for adult male and female inmates of various classifications including pretrial and pre-sentence status, sentenced status, post-sentenced status, and civil commits.

The jail is designed to hold a maximum of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services. A Work Release Program is provided through a contract with Reality House, Inc., and additional appropriations are included to allow for housing inmates in other facilities, as needed, during the year.

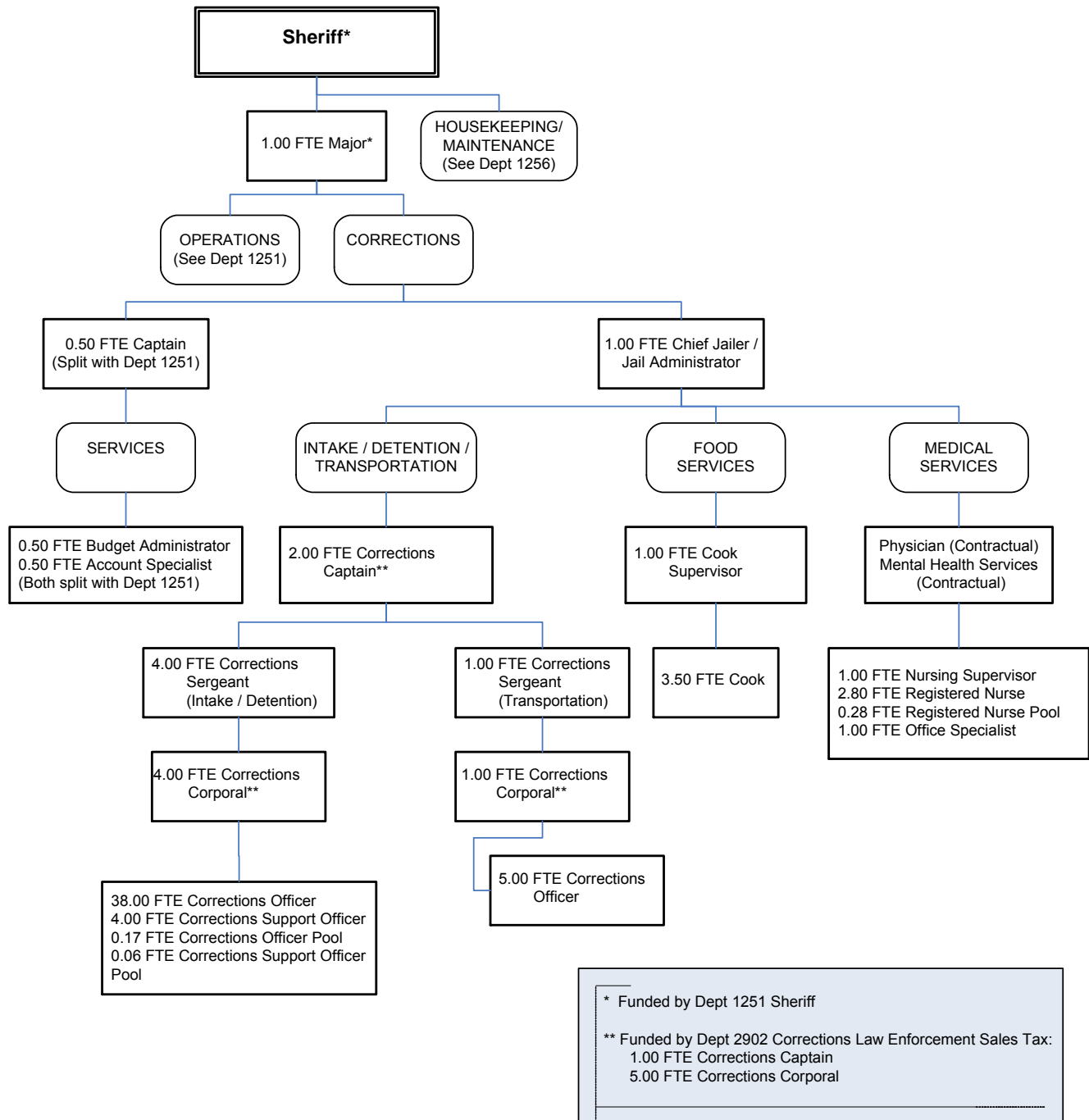
## **Budget Highlights**

---

There are no significant changes to the budget.

# Corrections

## Organizational Chart





# Corrections

## Annual Budget

### 1255 CORRECTIONS

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3420	FEDERAL INCENTIVE PROGRAM	11,000	12,600	13,700	13,700	0	13,700	8
3467	STATE REIMB-EXTRADITION	24,300	25,000	25,000	25,000	0	25,000	0
3468	STATE REIMB-TRANSPORTING	30,572	30,000	30,000	30,000	0	30,000	0
3472	PRIS HOUS-COUNTY&OTHRGOVT	10,919	500	250	250	0	250	50-
3476	STATE REIMB-PRISONER BD.	666,472	590,000	642,000	642,000	0	642,000	8
3494	PRISONER HOUSING-US MARSHALS	245	500	250	500	0	500	0
3495	PRISONER HOUSING-COLUMBIA	6,958	4,500	4,500	4,500	0	4,500	0
3496	PRISONER HOUSING-FEDERAL BOP	8,085	6,000	14,000	10,000	0	10,000	66
SUBTOTAL *****		758,552	669,100	729,700	725,950	0	725,950	8
CHARGES FOR SERVICES								
3510	COPIES	156	100	0	100	0	100	0
3516	BOARDING FEES	0	0	1,800	1	0	1	0
3518	INMATE MED FEES (RECOUPMENT)	17,158	15,000	20,000	20,000	0	20,000	33
3528	REIMB PERSONNEL/PROJECTS	69,380	70,000	70,000	70,000	0	70,000	0
3529	OVERNIGHT HOLDS	196	500	500	500	0	500	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	34,793	28,000	28,000	28,000	0	28,000	0
3550	COMMISSIONS	11,201	10,200	11,750	10,500	0	10,500	2
3553	COMMISSIONS-PHONES	89,866	75,000	85,000	85,000	0	85,000	13
3555	MEAL REIMBURSEMENT	25	0	3	0	0	0	0
SUBTOTAL *****		222,778	198,800	217,053	214,101	0	214,101	7
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	760	0	0	0	0	0	0
3830	SALES	72,912	68,000	70,000	70,000	0	70,000	2
3831	SALE OF EVID/UNCLAIM PROP	0	20	1	20	0	20	0
3835	SALE OF COUNTY FIXED ASSET	2,705	2,500	2,500	0	2,500	2,500	0
3882	RESTITUTION REIMB	0	10	522	0	0	0	0
SUBTOTAL *****		76,378	70,530	73,023	70,020	2,500	72,520	2
TOTAL REVENUES *****		1,057,709	938,430	1,019,776	1,010,071	2,500	1,012,571	7
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,778,062	1,927,174	1,721,987	2,201,888	0	1,960,862	1
10110	OVERTIME	200,943	220,000	183,108	269,392	0	219,508	0
10115	SHIFT DIFFERENTIAL	24,016	29,852	23,773	29,852	0	29,852	0
10120	HOLIDAY WORKED	44,990	49,854	35,223	53,444	0	47,402	4-
10200	FICA	149,464	170,356	144,614	195,425	0	174,606	2
10300	HEALTH INSURANCE	269,563	287,375	287,375	287,375	0	287,375	0
10325	DISABILITY INSURANCE	5,970	6,695	5,684	6,323	0	5,071	24-
10350	LIFE INSURANCE	2,952	3,206	3,206	2,843	0	2,843	11-
10375	DENTAL INSURANCE	20,203	21,538	21,538	21,538	0	21,538	0
10400	WORKERS COMP	62,451	61,328	61,328	70,439	0	60,732	0
10500	401(A) MATCH PLAN	11,992	21,235	12,275	21,235	0	21,235	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,149	2,178	1,799	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	3,840	7,186	0	0	0	0	0
SUBTOTAL *****		2,576,600	2,807,977	2,501,910	3,159,754	0	2,831,024	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	444	600	525	550	0	550	8-
23000	OFFICE SUPPLIES	5,692	5,000	5,000	6,000	0	6,000	20
23001	PRINTING	42	2,000	500	500	0	500	75-
23016	MAGNETIC MEDIA	0	0	0	50	0	50	0
23020	MICROFILM/FILM	75	200	50	0	0	0	0
23025	RESIDENT SUPPLIES	22,604	25,000	25,000	25,000	0	25,000	0
23026	INTAKE/INDIGENT SUPPLIES	7,740	6,000	6,000	6,000	0	6,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	10,150	7,500	9,858	10,000	0	10,000	33
23030	KITCHEN SUPPLIES	14,014	18,000	16,000	16,000	0	16,000	11-
23035	MAINTENANCE SUPPLIES	11,690	13,000	14,000	15,000	0	15,000	15
23050	OTHER SUPPLIES	72,912	68,000	70,000	70,000	0	70,000	2
23200	AMMUNITION	4,829	3,665	3,665	3,665	0	3,665	0
23201	AMMUNITION (LESS-LETHAL)	6,464	5,319	5,515	8,993	0	8,993	69
23300	UNIFORMS	21,306	20,000	20,000	20,000	0	20,000	0
23305	UNIFORM MAINTENANCE	1,920	2,500	2,500	2,500	0	2,500	0
23400	FOOD	178,961	200,000	185,000	190,000	0	190,000	5-
23501	PRESCRIPTION DRUGS	63,590	80,000	83,700	80,000	0	80,000	0
23502	NON-PRES. MED. SUPPLIES	7,804	10,000	10,782	10,000	0	10,000	0
23800	MEDICAL EQUIPMENT	659	1,500	1,000	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	11,019	12,660	12,660	12,660	0	12,660	0
23855	FURNITURE/FIXTURE <\$1000	0	0	330	0	0	0	0
SUBTOTAL *****		441,924	480,944	472,085	478,418	0	478,418	0

# Corrections

1255 CORRECTIONS  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	571	290	299	299	0	299	3
37200	SEMINARS/CONFERENCE/MEETING	1,035	2,050	500	2,050	0	2,050	0
37210	TRAINING/SCHOOLS	2,298	4,095	3,000	4,095	7,000	4,095	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	276	1,000	800	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	1,398	2,500	1,500	2,500	0	2,500	0
	SUBTOTAL *****	5,579	9,935	6,099	9,944	7,000	9,944	0
UTILITIES								
48000	TELEPHONES	6,121	6,700	6,400	6,700	0	6,700	0
48050	CELLULAR TELEPHONES	5,359	5,460	5,460	5,460	0	5,460	0
48100	NATURAL GAS	30,035	51,000	40,000	45,000	0	45,000	11-
48200	ELECTRICITY	93,645	89,000	89,000	89,000	0	89,000	0
48300	WATER	20,250	19,275	26,000	25,000	0	25,000	29
48400	SOLID WASTE	3,556	3,288	3,288	3,288	0	3,288	0
	SUBTOTAL *****	158,969	174,723	170,148	174,448	0	174,448	0
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	30,248	30,000	39,000	42,759	0	42,759	42
59025	MOTOR VEHICLE TITLE EXP	0	50	50	50	0	50	0
59030	MOTOR VEHICLE LICENSE FEE	37	80	83	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	8,351	6,000	8,000	8,000	0	8,000	33
59105	TIRES	2,426	3,000	2,600	3,000	0	3,000	0
59200	LOCAL MILEAGE	0	100	0	0	0	0	0
	SUBTOTAL *****	41,064	39,230	49,733	53,809	0	53,809	37
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	2,725	2,810	2,810	2,810	0	2,810	0
60200	EQUIP REPAIRS/MAINTENANCE	1,599	5,068	500	5,000	0	5,000	1-
60250	EQUIPMENT INSTALLATION CHARGES	387	1,000	1,000	0	1,000	1,000	0
	SUBTOTAL *****	4,711	8,878	4,310	7,810	1,000	8,810	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	450	150	150	150	0	150	0
71100	OUTSIDE SERVICES	120,000	120,000	120,000	120,000	0	120,000	0
71500	BUILDING USE/RENT CHARGE	224,396	192,133	192,133	53,859	0	53,859	71-
71526	DISPOSAL SERVICES	193	0	0	0	0	0	0
	SUBTOTAL *****	345,039	312,283	312,283	174,009	0	174,009	44-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	200	200	200	200	0	200	0
85600	EXTRADITION EXPENSE	26,235	25,000	25,000	25,000	0	25,000	0
85605	PRISONER TRANSPORT-INSTAT	1,107	1,000	1,000	1,000	0	1,000	0
85610	HOSPITAL COSTS	63,268	60,000	60,000	60,000	0	60,000	0
85620	OTHER MEDICAL	198,065	198,735	200,717	203,582	0	203,582	2
86300	TESTING	7,098	9,000	9,000	9,000	0	9,000	0
86898	OVER AND SHORT	150	0	0	0	0	0	0
	SUBTOTAL *****	296,125	293,935	295,917	298,782	0	298,782	1
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	2,499	28,795	20,504	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	25,000	25,808	0	23,000	23,000	8-
	SUBTOTAL *****	2,499	53,795	46,312	0	23,000	23,000	57-
	TOTAL EXPENDITURES *****	3,872,513	4,181,700	3,858,797	4,356,974	31,000	4,052,244	3-

# Corrections

## 2560 INMATE SECURITY FUND ACTIVITY

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
256	INMATE SECURITY FUND							
	CHARGES FOR SERVICES							
3569	OTHER FEES	17,568	21,000	20,000	21,000	0	21,000	0
	SUBTOTAL *****	17,568	21,000	20,000	21,000	0	21,000	0
	INTEREST							
3711	INT-OVERNIGHT	43	15	46	30	0	30	100
3712	INT-LONG TERM INVEST	924	200	400	225	0	225	12
3798	INC/DEC IN FV OF INVESTMENTS	616-	100-	0	0	0	0	0
	SUBTOTAL *****	351	115	446	255	0	255	121
	TOTAL REVENUES *****	17,920	21,115	20,446	21,255	0	21,255	0
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	50,000	0	75,000	0	75,000	50
	SUBTOTAL *****	0	50,000	0	75,000	0	75,000	50
	TOTAL EXPENDITURES *****	0	50,000	0	75,000	0	75,000	50

## 2902 CORRECTIONS- LE SALES TAX

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
290	LAW ENFORCEMENT SERVICES FUND							
	PERSONAL SERVICES							
10100	SALARIES & WAGES	476,388	477,580	481,928	245,341	0	486,367	1
10110	OVERTIME	48,158	58,698	49,078	34,109	0	59,190	0
10115	SHIFT DIFFERENTIAL	1,930	2,784	2,217	2,784	0	2,784	0
10120	HOLIDAY WORKED	11,249	15,407	10,826	9,483	0	15,525	0
10200	FICA	40,108	42,416	40,057	22,316	0	43,135	1
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	2,110	2,120	1,997	711	0	1,963	7-
10350	LIFE INSURANCE	303	318	318	282	0	282	11-
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,136	0	2,136	0
10400	WORKERS COMP	20,176	19,268	19,268	9,509	0	19,216	0
10500	401(A) MATCH PLAN	1,500	2,106	1,373	2,106	0	2,106	0
	SUBTOTAL *****	632,561	651,333	637,698	357,277	0	661,204	1
	MATERIALS & SUPPLIES							
23300	UNIFORMS	5,680	5,174	5,600	5,670	0	5,670	9
	SUBTOTAL *****	5,680	5,174	5,600	5,670	0	5,670	9
	VEHICLE EXPENSE							
59025	MOTOR VEHICLE TITLE EXP	0	50	50	0	0	0	0
	SUBTOTAL *****	0	50	50	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	0	2,718	1,000	0	0	0	0
	SUBTOTAL *****	0	2,718	1,000	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	26,324	12,962	12,961	18,734	0	18,734	44
	SUBTOTAL *****	26,324	12,962	12,961	18,734	0	18,734	44
	OTHER							
85620	OTHER MEDICAL	7,467	7,468	7,468	7,500	0	7,500	0
86910	PY ENCUMBRANCES NOT USED	10-	0	0	0	0	0	0
	SUBTOTAL *****	7,456	7,468	7,468	7,500	0	7,500	0
	FIXED ASSET ADDITIONS							
92301	REPLC COMPUTER HDWR	0	24,804	24,804	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	23,885	23,885	0	0	0	0
	SUBTOTAL *****	0	48,689	48,689	0	0	0	0
	TOTAL EXPENDITURES *****	672,023	728,394	713,466	389,181	0	693,108	4-

# Corrections

## 2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
71100	OUTSIDE SERVICES	47,842	180,000	160,000	180,000	0	180,000	0
71550	WORK RELEASE CONTRACT COSTS	23,839	48,000	20,000	48,000	0	30,000	37-
	SUBTOTAL *****	71,681	228,000	180,000	228,000	0	210,000	7-
	TOTAL EXPENDITURES *****	71,681	228,000	180,000	228,000	0	210,000	7-

Decimal values have been truncated.

# Sheriff Housekeeping & Maintenance

Department Number 1256

## Mission

---

The Boone County Sheriff Housekeeping and Maintenance budget accounts for personnel and other costs needed to provide facilities maintenance and housekeeping services for Sheriff and Corrections facilities.

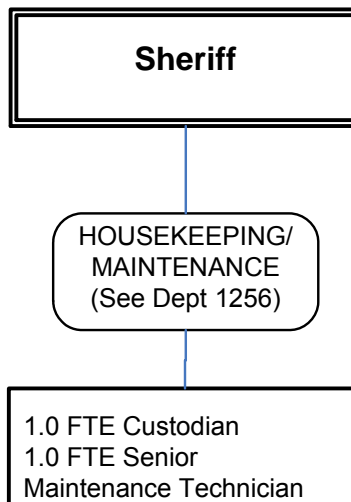
## Budget Highlights

---

This budget was established in FY 2012. Previously, the costs were accounted for within the county's Facilities and Grounds internal service fund and charged-back to the Sheriff and Corrections budgets. Effective January 1, 2012, responsibility for supervising and administering the day-to-day facilities maintenance and housekeeping activities for Sheriff and Corrections facilities was transferred to the Sheriff. Accordingly, the budgetary allocations were transferred from the internal service fund to this new cost center.

## Organizational Chart

---



# Sheriff Housekeeping & Maintenance

## Annual Budget

### 1256 SHERIFF/CORR BLDG HK/MAINT

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	0	0	56,095	0	63,945	0
10110	OVERTIME	0	0	0	5,000	0	5,000	0
10120	HOLIDAY WORKED	0	0	0	350	0	350	0
10200	FICA	0	0	0	4,700	0	5,150	0
10300	HEALTH INSURANCE	0	0	0	9,500	0	9,500	0
10325	DISABILITY INSURANCE	0	0	0	162	0	192	0
10350	LIFE INSURANCE	0	0	0	94	0	94	0
10375	DENTAL INSURANCE	0	0	0	712	0	712	0
10400	WORKERS COMP	0	0	0	2,082	0	2,335	0
10500	401(A) MATCH PLAN	0	0	0	702	0	780	0
10800	UNIFORM ALLOWANCE	0	0	0	0	0	100	0
	SUBTOTAL *****	0	0	0	79,397	0	88,158	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	0	0	50	0	50	0
23031	CUSTODIAL SUPPLIES	0	0	0	6,400	0	6,400	0
23035	MAINTENANCE SUPPLIES	0	0	0	6,900	0	6,900	0
23050	OTHER SUPPLIES	0	0	0	4,100	0	4,100	0
23300	UNIFORMS	0	0	0	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	2,400	0	2,400	0
26100	PIPE & LUMBER	0	0	0	150	0	150	0
26300	MATERIAL & CHEMICAL SUPP.	0	0	0	3,000	0	3,000	0
26600	STRT/TRAFFIC/CONST SIGNS	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	23,600	0	23,600	0
	UTILITIES							
48050	CELLULAR TELEPHONES	0	0	0	1,080	0	1,080	0
	SUBTOTAL *****	0	0	0	1,080	0	1,080	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	0	0	2,212	0	2,212	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	3,000	0	3,000	0
59200	LOCAL MILEAGE	0	0	0	300	0	300	0
	SUBTOTAL *****	0	0	0	5,512	0	5,512	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	15,860	0	15,860	0
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	13,200	0	13,200	0
60125	CUSTODIAL/JANITORIAL SERV	0	0	0	2,475	0	2,475	0
60150	PEST CONTROL	0	0	0	2,950	0	2,950	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	29,800	0	29,800	0
60400	GROUNDS MAINTENANCE	0	0	0	4,300	0	4,300	0
	SUBTOTAL *****	0	0	0	68,585	0	68,585	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	0	0	1,512	1,512	0
71100	OUTSIDE SERVICES	0	0	0	1,400	2,100	3,500	0
71101	PROFESSIONAL SERVICES	0	0	0	0	3,000	3,000	0
71600	EQUIP LEASES & METER CHRG	0	0	0	1,200	0	1,200	0
71700	EQUIPMENT RENTALS	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	3,100	6,612	9,712	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	0	0	0	8,397	8,397	0
	SUBTOTAL *****	0	0	0	0	8,397	8,397	0
	TOTAL EXPENDITURES *****	0	0	0	181,274	15,009	205,044	0

Decimal values have been truncated.

# Prosecuting Attorney – Combined Budget Summary

## **Description of Funding Sources**

---

The Boone County Prosecuting Attorney provides prosecution services on behalf of the State of Missouri. These services are primarily funded with appropriations from the General Fund and supplemented with additional revenues from a variety of special revenues funds. The funding sources include the following:

- General Fund
  - Prosecuting Attorney (1261)
  - Victim & Witness (1262)
  - Prosecuting Attorney Retirement (1264)
  - Child Support Enforcement (1263)
  
- PA Training Fund (2600)
- PA Tax Collection Fund (2610)
- PA Contingency Fund (2620)
- PA Bad Check Collection Fund (2630)
- PA Forfeiture Fund (2640)
- Law Enforcement Services Fund (2903)
- PA – Violence Against Women Grant (Federal Stimulus/ARRA grant; 2971)
- Justice Assistance Grant (JAG) – PA (Federal Stimulus/ARRA grant; 2981)

The annual budgets from these various resources are combined and presented on the following pages as follows:

- Prosecuting Attorney- General Operations (1261, 1262, 1264, 2600, 2620, 2640, 2903, 2971, 2981)
- Child Support Enforcement (1263)
- PA Tax Collection (2610)
- PA Bad Check Collection (2630)

The County Commission establishes and approves the appropriations for all budgets except for the PA Tax Collection Fund and the PA Bad Check Fund; these budgets are established and approved by the Prosecuting Attorney.

# Prosecuting Attorney Summary

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Prosecuting Attorney Operations								
100	1261	Prosecuting Attorney	\$ 1,702,781	\$ 1,541,303	\$ 1,405,707	\$ 203,215	\$ 10,500	\$ 1,619,422
100	1262	Victim Witness	153,104	173,254	186,158	21,820	-	207,978
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	5,377	3,596	-	4,668	-	4,668
261	2610	PA Tax Collection	43,948	73,300	80,687	3,057	-	83,744
262	2620	PA Contingency	19,964	20,000	-	20,000	-	20,000
263	2630	PA Bad Check Collections	111,362	54,636	42,339	2,407	-	44,746
264	2640	PA Forfeiture Money	-	8,917	-	3,075	-	3,075
290	2903	PA-Law Enf Sales Tax	273,568	270,790	292,826	5,734	-	298,560
		PA-Violence Against						
297	2971	Women	113,893	37,161	-	-	-	-
298	2981	JAG Recovery Act/Stimulus	8,337	-	-	-	-	-
		<b>Subtotal</b>	<u>2,440,086</u>	<u>2,190,709</u>	<u>2,007,717</u>	<u>271,728</u>	<u>10,500</u>	<u>2,289,945</u>
Child Support Enforcement								
100	1263	IV-D Child Support	<u>392,105</u>	<u>356,230</u>	<u>323,273</u>	<u>50,036</u>	<u>-</u>	<u>373,309</u>
		<b>Subtotal</b>	<u>392,105</u>	<u>356,230</u>	<u>323,273</u>	<u>50,036</u>	<u>-</u>	<u>373,309</u>
		<b>Total</b>	<u>\$ 2,832,191</u>	<u>\$ 2,546,939</u>	<u>\$ 2,330,990</u>	<u>\$ 321,764</u>	<u>\$ 10,500</u>	<u>\$ 2,663,254</u>



# Prosecuting Attorney Summary

## Personnel Summary

Position Title	Departmental Funding Source									FY 2012 Total Full-time Equiva- lent	Change
	FY	FY	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.		
	2010	2011	No.	No.	No.	No.	No.	No.	No.		
	Full-time	Full-time	1261	1262	1263	2610	2630	2903	2971		
Equiva- lent	Equiva- lent	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Equiva- lent	
<b>Prosecuting Attorney</b>											
<b>Operations:</b>											
Prosecuting Attorney (Elected)	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
First Assistant Prosecuting Attorney	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Assistant Prosecuting Attorney I	11.00	10.33	7.75	-	-	-	0.25	2.00	-	10.00	(0.33)
Chief Investigator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Investigator	3.20	2.33	1.00	-	-	-	-	2.00	-	3.00	0.67
Office Administrator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Witness Location Investigator	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Legal Secretary	8.00	8.00	6.00	-	-	-	-	1.00	-	7.00	(1.00)
Criminal Investigations Specialist	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Office Specialist	1.00	1.00	1.00	-	-	-	-	-	-	1.00	-
Receptionist	1.00	1.00	-	-	-	-	-	-	-	-	(1.00)
Crime Victim Specialist	1.00	1.00	-	1.00	-	-	-	-	-	1.00	a
Victim Assistant	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Witness Coordinator	1.00	1.00	-	1.00	-	-	-	-	-	1.00	-
Case Specialist	0.12	0.36	-	0.48	-	-	-	-	-	0.48	0.12
Bad Check /Tax Administrator	1.00	1.00	-	-	-	0.75	0.25	-	-	1.00	-
Account Specialist	1.00	1.00	1.00	-	-	0.75	0.25	-	-	2.00	1.00
Account Specialist PT Pool	0.25	0.25	-	-	-	0.25	-	-	-	0.25	-
Subtotal	35.57	34.27	22.75	3.48	-	1.75	0.75	5.00	-	33.73	(0.54)
<b>Child Support Enforcement:</b>											
Assistant Prosecuting Attorney I	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Child Support Administrator	1.00	1.00	-	-	-	a	-	-	-	-	(1.00)
Child Support Budget Administrator	-	-	-	-	1.00	a	-	-	-	1.00	1.00
Child Support Technician	3.50	3.50	-	-	4.00	b	-	-	-	4.00	0.50
Legal Secretary	1.00	1.00	-	-	1.00	-	-	-	-	1.00	-
Receptionist	1.00	1.00	-	-	-	b	-	-	-	-	(1.00)
Subtotal	7.50	7.50	-	-	7.00	-	-	-	-	7.00	(0.50)
<b>Total FTEs</b>	<b>43.07</b>	<b>41.52</b>	<b>22.75</b>	<b>3.48</b>	<b>7.00</b>	<b>1.75</b>	<b>0.75</b>	<b>5.00</b>	<b>-</b>	<b>40.73</b>	<b>(1.04)</b>
Overtime	\$ 32,750	\$ 24,800	\$ 20,000	\$ 1,500	\$ -	\$ 2,900	\$ 900	\$ 3,500	\$ -	\$ 28,800	\$ 4,000

a) The Child Support Administrator was re-classified to Child Support Budget Administrator

b) The Receptionist position was eliminated and a part-time Child Support Technician was increased to full-time.

c) Grant ended April 30, 2011.

# Prosecuting Attorney Operations

Department Numbers 1261, 1262, 1264, 2600, 2610, 2620, 2630, 2640, 2903, 2971, 2981

## **Mission**

---

The Prosecuting Attorney is an elected official who represents the State of Missouri in all criminal matters arising within Boone County. In addition, the Prosecuting Attorney's Office also provides a Victim Response Team, tax collections on behalf of the State of Missouri, and Non-Sufficient Funds (NSF) check collection on behalf of county residents and businesses.

The Prosecuting Attorney is also responsible for child support enforcement within the County; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

## **Budget Highlights**

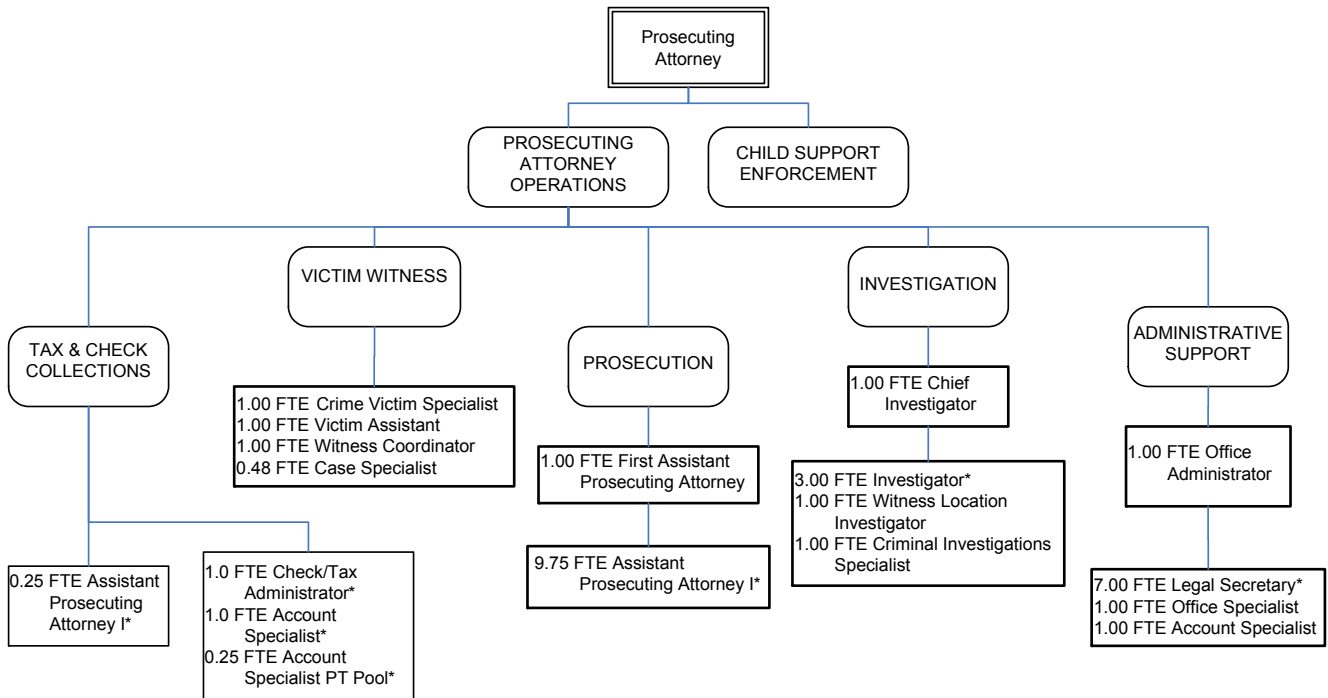
---

Federal stimulus funding received as part of the American Recovery and Reinvestment Act (ARRA) ended mid-year 2011. These monies funded additional personnel resources for the Prosecuting Attorney's office.

A vacant Legal Secretary position was replaced with an Investigator position within the Prop L budget (#2903) for FY 2012. There are no other significant changes to the budget.

# Prosecuting Attorney Operations

## Organizational Chart



\*Funded by Sources other than the General Fund:

Prosecuting Attorney Law Enforcement Sales Tax (dept 2903)  
 2.00 FTE Investigator  
 1.00 FTE Legal Secretary  
 2.00 FTE Assistant Prosecuting Attorney 1

Prosecuting Attorney Tax Collection (Dept 2610)  
 0.75 FTE Bad Check/Tax Administrator  
 0.75 FTE Account Specialist  
 0.25 FTE Account Specialist PT Pool

Prosecuting Attorney Bad Check Collections (Dept 2630)  
 0.25 FTE Assistant Prosecuting Attorney I  
 0.25 FTE Bad Check/Tax Administrator  
 0.25 FTE Account Specialist

# Prosecuting Attorney Operations

## Performance Measures

Performance Measure	2010 Actual	2011 Estimated	2012 Projected
Number of Felonies Filed	1,540	1,660	1,675
Number of Misdemeanors Filed	4,389	3,400	3,500
Number of Traffic Cases Filed	3,427	3,550	3,500
Total Number of Cases Filed	9,356	8,610	8,675

## Annual Budget

### 1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	58,855	58,855	58,855	58,855	0	79,003	34
	SUBTOTAL *****	58,855	58,855	58,855	58,855	0	79,003	34
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	26,203	25,346	25,346	25,346	0	25,346	0
3560	COLLECTION FEES	45,913	40,000	70,000	70,000	0	70,000	75
3574	P.A. FEES	127,830	140,000	125,000	125,000	0	125,000	10-
	SUBTOTAL *****	199,947	205,346	220,346	220,346	0	220,346	7
	TOTAL REVENUES *****	258,802	264,201	279,201	279,201	0	299,349	13
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,098,150	1,127,181	1,118,441	1,149,184	1,955	1,158,652	2
10110	OVERTIME	16,065	20,000	18,500	20,000	0	20,000	0
10120	HOLIDAY WORKED	68	500	159	250	0	250	50-
10200	FICA	82,332	87,797	84,818	89,461	150	90,186	2
10300	HEALTH INSURANCE	106,020	108,063	108,063	108,062	0	108,062	0
10325	DISABILITY INSURANCE	4,020	4,170	4,170	3,332	7	3,361	19-
10350	LIFE INSURANCE	1,178	1,205	1,205	1,069	0	1,069	11-
10375	DENTAL INSURANCE	7,945	8,098	8,098	8,099	0	8,099	0
10400	WORKERS COMP	5,540	4,903	4,903	4,634	6	4,843	1-
10500	401(A) MATCH PLAN	5,791	8,002	6,255	7,985	0	7,985	0
10510	CERF-EMPLOYER PD CONTRIBUTION	2,914	3,200	2,915	0	0	3,200	0
	SUBTOTAL *****	1,330,026	1,373,119	1,357,527	1,392,076	2,118	1,405,707	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	27,675	25,505	26,845	26,845	0	26,845	5
23000	OFFICE SUPPLIES	9,748	15,196	15,196	12,984	0	12,984	14-
23001	PRINTING	265	925	650	800	0	800	13-
23050	OTHER SUPPLIES	102	250	250	250	0	250	0
23200	AMMUNITION	0	0	260	275	0	275	0
23300	UNIFORMS	0	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	326	275	485	275	0	275	0
	SUBTOTAL *****	38,119	42,251	43,786	41,529	0	41,529	1-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	5,115	5,235	5,165	5,670	0	5,670	8
37200	SEMINARS/CONFEREN/MEETING	1,755	1,745	1,420	1,650	0	1,650	5-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	461	532	700	539	0	539	1
37230	MEALS & LODGING-TRAINING	2,629	3,162	2,050	2,945	0	2,945	6-
	SUBTOTAL *****	9,960	10,674	9,335	10,804	0	10,804	1
	UTILITIES							
48000	TELEPHONES	9,457	11,000	10,500	11,000	264	11,264	2
48050	CELLULAR TELEPHONES	628	648	1,139	1,068	0	1,068	64
	SUBTOTAL *****	10,085	11,648	11,639	12,068	264	12,332	5
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	6,723	6,720	8,500	9,300	0	9,300	38
59030	MOTOR VEHICLE LICENSE FEE	55	154	99	50	0	50	67-
59100	VEHICLE REPAIRS/MAINTENANCE	1,093	3,000	2,070	1,500	0	1,500	50-
59105	TIRES	460	690	345	690	0	690	0
59200	LOCAL MILEAGE	230	1,000	500	1,000	0	1,000	0
	SUBTOTAL *****	8,563	11,564	11,514	12,540	0	12,540	8

# Prosecuting Attorney Operations

1261 PROSECUTING ATTORNEY  
100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,555	3,566	3,566	3,566	0	3,566	0
60200	EQUIP REPAIRS/MAINTENANCE	167	300	250	300	0	300	0
	SUBTOTAL *****	3,722	3,866	3,816	3,866	0	3,866	0
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	62	35	30	0	0	0	0
71100	OUTSIDE SERVICES	0	1,000	685	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	140,360	152,599	152,599	121,073	0	121,073	20-
71600	EQUIP LEASES & METER CHR	205	205	134	71	0	71	65-
	SUBTOTAL *****	140,627	153,839	153,448	122,144	0	122,144	20-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	198	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	10,500	10,500	0
92400	REPLCMENT AUTO/TRUCKS	0	23,425	23,425	0	0	0	0
	SUBTOTAL *****	198	23,425	23,425	0	10,500	10,500	55-
	TOTAL EXPENDITURES *****	1,541,303	1,630,386	1,614,490	1,595,027	12,882	1,619,422	0

## 1262 VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	46,083	51,817	61,909	48,774	0	63,519	22
	SUBTOTAL *****	46,083	51,817	61,909	48,774	0	63,519	22
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	46,083	51,817	61,909	48,774	0	63,519	22
	PERSONAL SERVICES							
10100	SALARIES & WAGES	115,767	115,420	127,671	133,968	0	156,885	35
10110	OVERTIME	547	500	1,500	1,500	1,000	1,500	200
10120	HOLIDAY WORKED	0	0	196	200	0	200	0
10200	FICA	4,575	8,709	7,890	10,378	0	10,378	19
10300	HEALTH INSURANCE	9,500	13,062	13,062	14,250	0	14,250	9
10325	DISABILITY INSURANCE	192	360	360	317	3	317	11-
10350	LIFE INSURANCE	105	146	146	141	0	141	3-
10375	DENTAL INSURANCE	712	979	979	1,068	0	1,068	9
10400	WORKERS COMP	217	336	336	366	4	366	8
10500	401(A) MATCH PLAN	405	948	780	1,053	0	1,053	11
	SUBTOTAL *****	132,022	140,460	152,920	163,241	1,007	186,158	32
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	176	415	355	318	0	318	23-
23000	OFFICE SUPPLIES	1,198	1,940	1,940	1,940	0	1,940	0
23001	PRINTING	325	250	250	250	0	250	0
23050	OTHER SUPPLIES	21	250	250	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	530	750	550	750	0	750	0
	SUBTOTAL *****	2,253	3,605	3,345	3,508	0	3,508	2-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	200	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	345	430	230	460	0	460	6
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	75	182	154	154	0	154	15-
37230	MEALS & LODGING-TRAINING	513	734	454	758	0	758	3
	SUBTOTAL *****	1,133	1,746	1,238	1,772	0	1,772	1
	UTILITIES							
48000	TELEPHONES	1,889	1,950	1,750	1,890	0	1,890	3-
	SUBTOTAL *****	1,889	1,950	1,750	1,890	0	1,890	3-
	OTHER							
84010	RECEPTION/MEETINGS	134	150	80	150	0	150	0
84600	COURT COSTS	3,645	3,500	2,371	3,500	0	3,500	0
84700	WITNESS EXPENSES	7,163	13,000	9,950	6,000	0	6,000	53-
84800	TRANSCRIPTS-CRIMINAL	4,862	4,850	1,600	5,000	0	5,000	3
	SUBTOTAL *****	15,805	21,500	14,001	14,650	0	14,650	31-
	TOTAL EXPENDITURES *****	153,104	169,261	173,254	185,061	1,007	207,978	22

# Prosecuting Attorney Operations

## 1264 PA RETIREMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
86790	MO PROSECUTOR'S RETIREMEN	7,752	7,752	7,752	7,752	0	7,752	0
	OTHER							
	SUBTOTAL *****	7,752	7,752	7,752	7,752	0	7,752	0
	TOTAL EXPENDITURES *****	7,752	7,752	7,752	7,752	0	7,752	0

## 2600 PA TRAINING

260 PA TRAINING FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3540	DEFENDANT CRT COSTS&RECOURPMENT	4,438	4,500	4,500	4,700	0	4,700	4
	SUBTOTAL *****	4,438	4,500	4,500	4,700	0	4,700	4
	INTEREST							
3711	INT-OVERNIGHT	1	2	3	2	0	2	0
3712	INT-LONG TERM INVEST	33	37	17	17	0	17	54-
3798	INC/DEC IN FV OF INVESTMENTS	22-	20-	11	11	0	11	155-
	SUBTOTAL *****	11	19	31	30	0	30	57
	TOTAL REVENUES *****	4,449	4,519	4,531	4,730	0	4,730	4
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	1,830	1,725	1,640	1,380	0	1,380	20-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	830	664	587	588	0	588	11-
37230	MEALS & LODGING-TRAINING	2,717	3,225	1,369	2,700	0	2,700	16-
	SUBTOTAL *****	5,377	5,614	3,596	4,668	0	4,668	16-
	TOTAL EXPENDITURES *****	5,377	5,614	3,596	4,668	0	4,668	16-

## 2610 PA TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3560	COLLECTION FEES	45,913	40,000	70,000	70,000	0	70,000	75
	SUBTOTAL *****	45,913	40,000	70,000	70,000	0	70,000	75
	INTEREST							
3711	INT-OVERNIGHT	15	15	20	20	0	20	33
3712	INT-LONG TERM INVEST	326	300	132	132	0	132	56-
3798	INC/DEC IN FV OF INVESTMENTS	211-	160-	63	63	0	63	139-
	SUBTOTAL *****	130	155	215	215	0	215	38
	TOTAL REVENUES *****	46,043	40,155	70,215	70,215	0	70,215	74
	PERSONAL SERVICES							
10100	SALARIES & WAGES	37,947	62,512	62,346	64,064	0	64,064	2
10110	OVERTIME	1,148	3,400	3,165	2,900	0	2,900	14-
10200	FICA	2,990	4,851	5,012	5,122	0	5,122	5
10300	HEALTH INSURANCE	0	0	0	7,125	0	7,125	0
10325	DISABILITY INSURANCE	0	206	0	166	0	166	19-
10350	LIFE INSURANCE	0	0	0	70	0	70	0
10375	DENTAL INSURANCE	0	0	0	534	0	534	0
10400	WORKERS COMP	154	191	135	180	0	180	5-
10500	401(A) MATCH PLAN	0	0	0	526	0	526	0
	SUBTOTAL *****	42,240	71,160	70,658	80,687	0	80,687	13
	MATERIALS & SUPPLIES							
22000	POSTAGE	648	1,400	1,300	1,400	0	1,400	0
22500	SUBSCRIPTIONS/PUBLICATIONS	310	310	332	332	0	332	7
23000	OFFICE SUPPLIES	749	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	0	75	0	75	0	75	0
23050	OTHER SUPPLIES	0	50	0	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	0	100	0	100	0
	SUBTOTAL *****	1,707	2,935	2,632	2,957	0	2,957	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	100	10	100	0	100	0
	SUBTOTAL *****	0	100	10	100	0	100	0
	TOTAL EXPENDITURES *****	43,948	74,195	73,300	83,744	0	83,744	12

# Prosecuting Attorney Operations

## 2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	19,850	20,000	19,965	20,000	0	20,000	0
	SUBTOTAL *****	19,850	20,000	19,965	20,000	0	20,000	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	19,850	20,000	19,965	20,000	0	20,000	0
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	OTHER							
84600	COURT COSTS	1,526	3,000	1,915	3,000	0	3,000	0
84700	WITNESS EXPENSES	5,635	6,500	9,094	6,500	0	6,500	0
84800	TRANSCRIPTS-CRIMINAL	12,721	9,500	8,916	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	79	500	75	500	0	500	0
	SUBTOTAL *****	19,964	19,500	20,000	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	19,964	20,000	20,000	20,000	0	20,000	0

# Prosecuting Attorney Operations

## 2630 PA BAD CHECK COLLECTIONS

263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	65,715	75,000	55,000	56,000	0	56,000	25-
	SUBTOTAL *****	65,715	75,000	55,000	56,000	0	56,000	25-
	INTEREST							
3711	INT-OVERNIGHT	17	25	0	0	0	0	0
3712	INT-LONG TERM INVEST	386	450	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	220-	250-	173	0	0	0	0
	SUBTOTAL *****	184	225	173	0	0	0	0
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	54	65	39	25	0	25	61-
	SUBTOTAL *****	54	65	39	25	0	25	61-
	TOTAL REVENUES *****	65,953	75,290	55,212	56,025	0	56,025	25-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	75,377	38,249	34,823	34,417	0	34,417	10-
10110	OVERTIME	1,149	900	900	900	0	900	0
10200	FICA	9,010	2,994	3,886	2,701	0	2,701	9-
10300	HEALTH INSURANCE	17,480	10,687	10,687	3,562	0	3,562	66-
10325	DISABILITY INSURANCE	457	141	200	99	0	99	29-
10350	LIFE INSURANCE	194	119	119	35	0	35	70-
10375	DENTAL INSURANCE	1,310	801	801	267	0	267	66-
10400	WORKERS COMP	451	105	153	95	0	95	9-
10500	401(A) MATCH PLAN	988	772	390	263	0	263	65-
	SUBTOTAL *****	106,419	54,768	51,959	42,339	0	42,339	22-
	MATERIALS & SUPPLIES							
22000	POSTAGE	1,354	1,275	945	950	0	950	25-
23000	OFFICE SUPPLIES	1,138	1,000	500	500	0	500	50-
23001	PRINTING	1,007	875	300	300	0	300	65-
23050	OTHER SUPPLIES	0	250	0	50	0	50	80-
23850	MINOR EQUIP & TOOLS (<\$1000)	510	300	0	100	0	100	66-
	SUBTOTAL *****	4,011	3,700	1,745	1,900	0	1,900	48-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	430	430	430	0	0	0	0
	SUBTOTAL *****	430	430	430	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	502	502	502	502	0	502	0
	SUBTOTAL *****	502	502	502	502	0	502	0
	OTHER							
86896	DEPOSIT SHORTAGE	0	50	0	5	0	5	90-
	SUBTOTAL *****	0	50	0	5	0	5	90-
	TOTAL EXPENDITURES *****	111,362	59,450	54,636	44,746	0	44,746	24-



# Prosecuting Attorney Operations

## 2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	9	9	9	9	0	9	0
3712	INT-LONG TERM INVEST	202	175	63	63	0	63	64-
3798	INC/DEC IN FV OF INVESTMENTS	131-	0	30	30	0	30	0
	SUBTOTAL *****	79	184	102	102	0	102	44-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	116	0	0	0	0
	SUBTOTAL *****	0	0	116	0	0	0	0
	TOTAL REVENUES *****	79	184	218	102	0	102	44-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	575	0	575	0	575	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	750	0	750	0	750	0
37230	MEALS & LODGING-TRAINING	0	1,125	0	750	0	750	33-
	SUBTOTAL *****	0	2,450	0	2,075	0	2,075	15-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	2,130	0	1,000	0	1,000	53-
	SUBTOTAL *****	0	2,130	0	1,000	0	1,000	53-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	3,000	2,745	0	0	0	0
91301	COMPUTER HARDWARE	0	2,100	2,012	0	0	0	0
91302	COMPUTER SOFTWARE	0	800	207	0	0	0	0
92301	REPLC COMPUTER HDWR	0	2,550	3,235	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	0	470	718	0	0	0	0
	SUBTOTAL *****	0	8,920	8,917	0	0	0	0
	TOTAL EXPENDITURES *****	0	13,500	8,917	3,075	0	3,075	77-

## 2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	219,082	222,060	215,541	240,313	0	240,313	8
10110	OVERTIME	2,617	2,500	3,500	2,500	1,000	3,500	40
10200	FICA	16,444	17,178	16,665	18,575	0	18,575	8
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	793	821	821	696	3	699	14-
10350	LIFE INSURANCE	264	265	265	235	0	235	11-
10375	DENTAL INSURANCE	1,780	1,780	1,780	1,780	0	1,780	0
10400	WORKERS COMP	802	673	673	655	4	659	2-
10500	401(A) MATCH PLAN	1,020	1,755	1,155	1,755	0	1,755	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,401	1,560	1,374	0	0	1,560	0
	SUBTOTAL *****	267,955	272,342	265,524	290,259	1,007	292,826	7
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	797	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	797	1,000	1,000	1,000	0	1,000	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	1,540	1,590	1,160	1,180	0	1,180	25-
37200	SEMINARS/CONFEREN/MEETING	460	460	535	460	0	460	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	266	152	154	154	0	154	1
37230	MEALS & LODGING-TRAINING	774	734	425	600	0	600	18-
	SUBTOTAL *****	3,040	2,936	2,274	2,394	0	2,394	18-
	UTILITIES							
48000	TELEPHONES	1,774	1,860	1,992	2,340	0	2,340	25
	SUBTOTAL *****	1,774	1,860	1,992	2,340	0	2,340	25
	TOTAL EXPENDITURES *****	273,568	278,138	270,790	295,993	1,007	298,560	7

# Prosecuting Attorney Operations

## 2971 PA - VIOLENCE AGAINST WOMEN

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	113,893	39,528	37,118	0	0	0	0
	SUBTOTAL *****	113,893	39,528	37,118	0	0	0	0
	TOTAL REVENUES *****	113,893	39,528	37,118	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	95,400	33,048	31,069	0	0	0	0
10200	FICA	7,080	2,529	2,305	0	0	0	0
10300	HEALTH INSURANCE	9,500	3,168	3,168	0	0	0	0
10325	DISABILITY INSURANCE	351	122	108	0	0	0	0
10350	LIFE INSURANCE	105	35	35	0	0	0	0
10375	DENTAL INSURANCE	712	240	240	0	0	0	0
10400	WORKERS COMP	353	101	101	0	0	0	0
10500	401(A) MATCH PLAN	390	270	135	0	0	0	0
	SUBTOTAL *****	113,893	39,513	37,161	0	0	0	0
	TOTAL EXPENDITURES *****	113,893	39,513	37,161	0	0	0	0

## 2981 JAG - RECOVERY ACT/STIMULUS

298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	29,637	0	5,053	0	0	0	0
	SUBTOTAL *****	29,637	0	5,053	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	7	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	142	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	997	0	0	0	0	0	0
	SUBTOTAL *****	1,147	0	0	0	0	0	0
	TOTAL REVENUES *****	30,784	0	5,053	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	7,744	0	0	0	0	0	0
10200	FICA	592	0	0	0	0	0	0
	SUBTOTAL *****	8,336	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	5,052	0	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	20,676	0	0	0	0	0	0
	SUBTOTAL *****	25,728	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	34,065	0	0	0	0	0	0

Decimal values have been truncated.

# Child Support Enforcement

Department Number 1263

## Mission

---

The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Activities are carried out pursuant to a cooperative agreement with the State of Missouri and all costs are reimbursed according to the terms of this agreement. Boone County Family Support Division follows the mission of the Missouri Division of Child Support Enforcement: Establish, enforce and monitor the financial responsibility of parents for the support of their children. Core Values include: Respect, Participatory Leadership, Diversity, Honesty, Communicate Clearly with Staff and Public, Provide a Service to the Public, and Open Mindedness.

## Budget Highlights

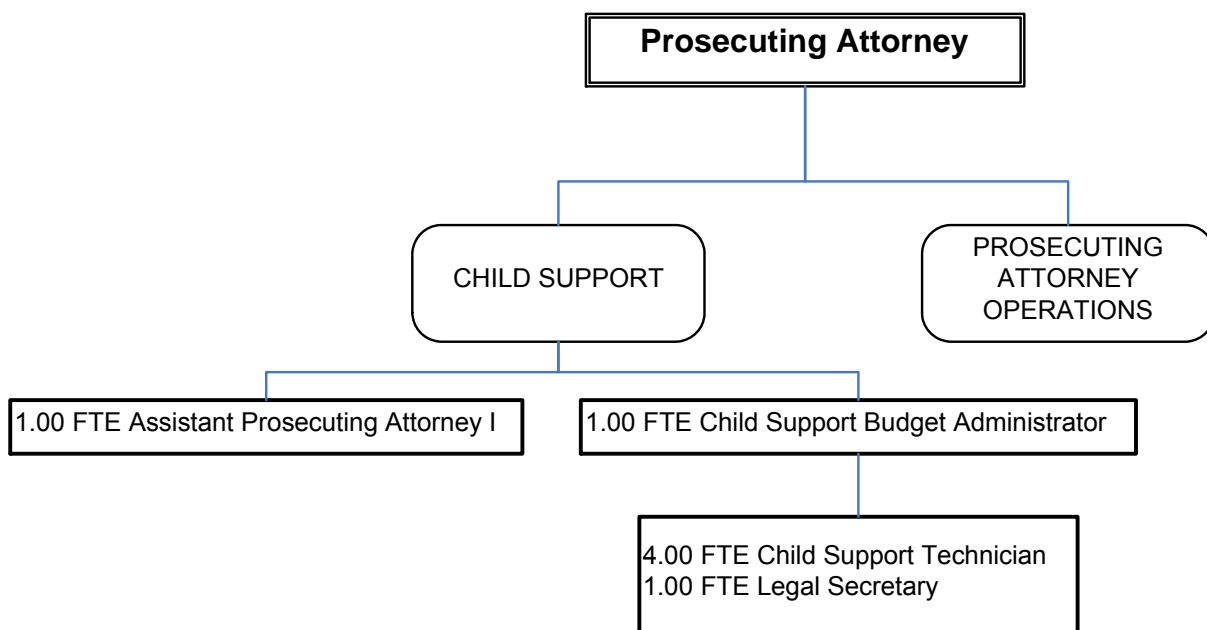
---

All of the costs (including depreciation on fixed assets) are eligible for state reimbursement. This normally results in 100% coverage of all operating costs as well as cost recovery of allowable indirect costs.

Beginning January 2010, the state reduced funding to this program which required eliminating one full-time position and reducing another position to part-time. In FY 2012, the state further reduced funding, resulting in an additional .50 FTE reduction.

## Organizational Chart

---



# Child Support Enforcement

## Annual Budget

### 1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3465	INTERGOVERNMENTAL REVENUE FEDERAL REIMBURSE EXPENSES	405,851	413,395	413,395	388,909	0	388,909	5-
	SUBTOTAL *****	405,851	413,395	413,395	388,909	0	388,909	5-
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	22	0	0	0	0	0	0
	SUBTOTAL *****	22	0	0	0	0	0	0
	TOTAL REVENUES *****	405,873	413,395	413,395	388,909	0	388,909	5-
10100	PERSONAL SERVICES SALARIES & WAGES	279,637	278,605	245,588	263,142	0	263,142	5-
10110	OVERTIME	8	0	17	0	0	0	0
10120	HOLIDAY WORKED	66	0	0	0	0	0	0
10200	FICA	19,340	21,313	17,302	20,130	0	20,130	5-
10300	HEALTH INSURANCE	38,000	38,000	38,000	33,250	0	33,250	12-
10325	DISABILITY INSURANCE	1,044	1,030	1,030	763	0	763	25-
10350	LIFE INSURANCE	426	424	424	329	0	329	22-
10375	DENTAL INSURANCE	2,848	2,848	2,848	2,492	0	2,492	12-
10400	WORKERS COMP	975	835	835	710	0	710	14-
10500	401(A) MATCH PLAN	2,340	2,808	1,845	2,457	0	2,457	12-
10600	UNEMPLOYMENT BENEFITS	8,216	1,514	0	0	0	0	0
	SUBTOTAL *****	352,902	347,377	307,889	323,273	0	323,273	6-
22000	MATERIALS & SUPPLIES POSTAGE	1,397	1,700	1,400	1,700	0	1,700	0
22500	SUBSCRIPTIONS/PUBLICATIONS	579	500	500	500	0	500	0
23000	OFFICE SUPPLIES	2,177	4,535	4,535	4,334	0	4,334	4-
23001	PRINTING	0	550	550	550	0	550	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,109	300	597	300	0	300	0
	SUBTOTAL *****	5,262	7,585	7,582	7,384	0	7,384	2-
37000	DUES TRAVEL & TRAINING DUES & PROF CERTS/LICENSE	400	490	490	515	0	515	5
37200	SEMINARS/CONFEREN/MEETING	280	330	330	330	0	330	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	246	580	580	580	0	580	0
37230	MEALS & LODGING-TRAINING	442	700	700	700	0	700	0
	SUBTOTAL *****	1,368	2,100	2,100	2,125	0	2,125	1
48000	UTILITIES TELEPHONES	3,972	4,530	4,530	4,530	0	4,530	0
48002	DATA COMMUNICATIONS	0	0	0	1,040	0	1,040	0
48100	NATURAL GAS	906	3,000	2,300	3,000	0	3,000	0
48200	ELECTRICITY	4,069	5,700	4,200	5,700	0	5,700	0
48300	WATER	181	264	264	264	0	264	0
48400	SOLID WASTE	504	504	504	504	0	504	0
48600	SEWER USE	184	226	226	226	0	226	0
	SUBTOTAL *****	9,818	14,224	12,024	15,264	0	15,264	7
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	961	1,883	1,883	1,350	0	1,350	28-
60125	CUSTODIAL/JANITORIAL SERV	6,000	6,000	6,000	6,000	0	6,000	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	187	200	0	200	0
	SUBTOTAL *****	6,961	7,883	8,070	7,550	0	7,550	4-
70050	CONTRACTUAL SERVICES SOFTWARE SERVICE CONTRACT	1,724	2,070	2,070	1,860	0	1,860	10-
71000	INSURANCE AND BONDS	0	170	119	145	0	145	14-
71100	OUTSIDE SERVICES	1,520	2,500	2,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	12,539	13,801	13,801	13,208	0	13,208	4-
71600	EQUIP LEASES & METER CHRG	7	0	0	0	0	0	0
	SUBTOTAL *****	15,790	18,541	18,490	17,713	0	17,713	4-
91302	FIXED ASSET ADDITIONS COMPUTER SOFTWARE	0	99	75	0	0	0	0
	SUBTOTAL *****	0	99	75	0	0	0	0
	TOTAL EXPENDITURES *****	392,105	397,809	356,230	373,309	0	373,309	6-

Decimal values have been truncated.

# Public Administrator

Department Number 1200

## Mission

---

The office of the Public Administrator, an elected official, was created under RSMo 473.730. The duty of the Public Administrator, as set forth in RSMo 473.743, is to take into charge and custody the estates of all deceased persons, and the person and estates of all minors, and the estates or person and estate of all incapacitated persons in their county, in the following cases:

- When a stranger dies intestate in the county without relations, or dies leaving a will, and the personal representative named is absent, or fails to qualify;
- When persons die intestate without any known heirs;
- When persons unknown die or are found dead in the county;
- When money, property, papers or other estate are left in a situation exposed to loss or damage, and no other person administers on the same;
- When any estate of any person who dies intestate therein, or elsewhere, is left in the county liable to be injured, wasted, or lost; when the intestate does not leave a known husband, widow, or heirs in this state;
- The persons of all minors under the age of fourteen years, whose parents are deceased, and who have no legal guardian or conservator;
- The estates of all minors whose parents are deceased, or, if living, refuse or neglect to qualify as conservator, or, having qualified have been removed, or are, from any cause, incompetent to act as such conservator, and who have no one authorized by law to take care of and manage their estate;
- The estates or person and estate of all disabled or incapacitated persons in this county who have no legal guardian or conservator, and no one competent to take charge of such estate or to act as such guardian or conservator, can be found, or is known to the court having jurisdiction, who will qualify;
- Where from any other good cause, the court shall order them to take possession of any estate to prevent its being injured, wasted, purloined or lost.

As guardian, the Public Administrator acts in the ward's best interest by providing for appropriate care, treatment, habilitation, education, support and maintenance. An annual report is filed with Probate Court documenting information concerning the care, placement and condition of each designated ward as well as the frequency and nature of personal contact made throughout the year.

As conservator, the Public Administrator investigates and administers estates; protects property from waste, loss or theft; conducts thorough investigations to discover assets; liquidates assets at public sales and/or distributes assets to appropriate heirs; pays bills and taxes; locates persons entitled to receive inheritances; and makes appropriate burial arrangements when necessary. Each year a detailed settlement of accounts must be filed with the court.

The Public Administrator acts under the authority of the Missouri Circuit Court, Probate Division.

# Public Administrator

## Budget Highlights

---

There are no significant changes to this budget.

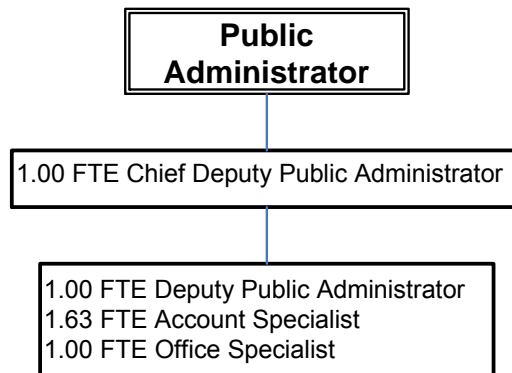
## Personnel Detail

---

Position Title	2010	2011	2012	2011-2012
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Public Administrator (Elected)	1.00	1.00	1.00	-
Chief Deputy Public Administrator	1.00	1.00	1.00	-
Deputy Public Administrator	1.00	1.00	1.00	-
Account Specialist	1.63	1.63	1.63	-
Office Specialist	1.00	1.00	1.00	-
<b>Total FTEs</b>	<b>5.63</b>	<b>5.63</b>	<b>5.63</b>	<b>-</b>
Overtime	\$ 500	\$ 500	\$ 500	\$ -

## Organizational Chart

---



# Public Administrator

## Annual Budget

### 1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3559	CHARGES FOR SERVICES PUBLIC ADM. FEES	144,261	120,000	120,000	120,000	0	120,000	0
	SUBTOTAL *****	144,261	120,000	120,000	120,000	0	120,000	0
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	339	0	1,246	0	0	0	0
	SUBTOTAL *****	339	0	1,246	0	0	0	0
	TOTAL REVENUES *****	144,600	120,000	121,246	120,000	0	120,000	0
10100	PERSONAL SERVICES SALARIES & WAGES	209,854	231,602	222,160	236,237	34,154	236,237	2
10110	OVERTIME	284	500	500	500	0	500	0
10120	HOLIDAY WORKED	0	0	24	0	0	0	0
10200	FICA	15,880	17,755	16,864	18,110	2,613	18,110	1
10300	HEALTH INSURANCE	26,126	28,500	28,500	28,500	4,750	28,500	0
10325	DISABILITY INSURANCE	766	856	856	685	126	685	19-
10350	LIFE INSURANCE	286	318	318	282	53	282	11-
10375	DENTAL INSURANCE	1,960	2,136	2,136	2,136	356	2,136	0
10400	WORKERS COMP	631	611	611	568	102	568	7-
10500	401(A) MATCH PLAN	780	2,145	765	2,106	390	2,106	1-
10600	UNEMPLOYMENT BENEFITS	1,745	1,321	1,321	0	0	0	0
	SUBTOTAL *****	258,315	285,744	274,055	289,124	42,544	289,124	1
23000	MATERIALS & SUPPLIES OFFICE SUPPLIES	1,922	2,100	1,900	2,100	0	2,100	0
23001	PRINTING	741	1,000	1,000	1,000	0	1,000	0
23018	PRINTER SUPPLIES	370	1,200	1,000	1,200	0	1,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,133	700	633	500	0	500	28-
	SUBTOTAL *****	4,168	5,000	4,533	4,800	0	4,800	4-
37210	DUES TRAVEL & TRAINING TRAINING/SCHOOLS	775	1,000	800	800	0	800	20-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	102	400	400	400	0	400	0
37230	MEALS & LODGING-TRAINING	1,027	1,250	1,250	1,250	0	1,250	0
37235	MEALS & LODGING - OTHER	0	0	89	0	0	0	0
	SUBTOTAL *****	1,904	2,650	2,539	2,450	0	2,450	7-
48000	UTILITIES TELEPHONES	2,184	2,525	2,225	2,470	55	2,470	2-
48050	CELLULAR TELEPHONES	780	1,200	825	900	0	900	25-
	SUBTOTAL *****	2,965	3,725	3,050	3,370	55	3,370	9-
59200	VEHICLE EXPENSE LOCAL MILEAGE	9,930	15,000	10,000	13,000	3,600	13,000	13-
	SUBTOTAL *****	9,930	15,000	10,000	13,000	3,600	13,000	13-
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	340	750	550	650	0	650	13-
60200	EQUIP REPAIRS/MAINTENANCE	0	150	150	150	0	150	0
	SUBTOTAL *****	340	900	700	800	0	800	11-
71000	CONTRACTUAL SERVICES INSURANCE AND BONDS	50	50	50	50	0	50	0
71105	LEGAL SERVICES	2,289	2,300	2,300	2,500	0	2,500	8
71500	BUILDING USE/RENT CHARGE	15,389	16,732	16,732	13,274	0	13,274	20-
71525	STORAGE CHARGES	245	300	300	300	0	300	0
71600	EQUIP LEASES & METER CHR	59	60	60	60	0	60	0
	SUBTOTAL *****	18,032	19,442	19,442	16,184	0	16,184	16-
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
91301	FIXED ASSET ADDITIONS COMPUTER HARDWARE	736	0	0	0	850	0	0
91302	COMPUTER SOFTWARE	1,160	0	0	0	1,417	0	0
	SUBTOTAL *****	1,896	0	0	0	2,267	0	0
	TOTAL EXPENDITURES *****	297,553	332,461	314,319	329,728	48,466	329,728	0

# Medical Examiner

Department Number 1280

## Mission

The Medical Examiner is appointed by the County Commission and is responsible for investigating deaths occurring within Boone County, and working closely with law enforcement authorities, judicial authorities, and state and federal agencies. Additionally, the Medical Examiner processes death certificates, performs autopsies, and maintains written documentation of all investigations, as required by State Statute. All services are obtained through contractual arrangements with the University of Missouri, Department of Pathology and Anatomical sciences within the School of Medicine.

## Budget Highlights

As noted above, the County contracts with the University of Missouri for Medical Examiner services as well as death investigator services, morgue use, testing, and administrative support. This budget includes appropriations for these contractual services.

Fiscal year 2011 was the fifth and final year of a multi-year commitment in which the County appropriated an amount to partially cover the cost of facility improvements within the University of Missouri's Department of Pathology. Accordingly, the FY 2012 budget does not include such appropriations. The five-year cost totaled \$108,000.

## Annual Budget

### 1280 MEDICAL EXAMINER

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	156,174	160,860	160,860	165,686	0	165,686	3
	SUBTOTAL *****	156,174	160,860	160,860	165,686	0	165,686	3
86300	OTHER TESTING	24,999	25,000	25,000	25,000	0	25,000	0
	SUBTOTAL *****	24,999	25,000	25,000	25,000	0	25,000	0
91200	FIXED ASSET ADDITIONS BUILDINGS & IMPROVEMENTS	29,133	38,347	38,347	0	0	0	0
	SUBTOTAL *****	29,133	38,347	38,347	0	0	0	0
	TOTAL EXPENDITURES *****	210,308	224,207	224,207	190,686	0	190,686	14-

Decimal values have been truncated.



# District Defender

Department Number 1285

## Mission

---

The District Defender, previously known as the Public Defender, provides legal defense for all indigent persons charged with criminal offenses who request a District Defender. The District Defender's Office is primarily funded by the State of Missouri. As required by statute, Boone County provides office space and utilities.

## Budget Highlights

---

There are no significant changes in this budget.

## Annual Budget

---

### 1285 PUBLIC DEFENDER

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
71500	CONTRACTUAL SERVICES							
	BUILDING USE/RENT CHARGE	30,814	29,532	29,532	62,098	0	62,098	110
	SUBTOTAL *****	<u>30,814</u>	<u>29,532</u>	<u>29,532</u>	<u>62,098</u>	<u>0</u>	<u>62,098</u>	<u>110</u>
	TOTAL EXPENDITURES *****	30,814	29,532	29,532	62,098	0	62,098	110

Decimal values have been truncated.

# Emergency Services and Dispatch

Department Number 1287

## Mission

This budget accounts for the county's share of the annual operating costs for joint communications/dispatching services and emergency management services. The City of Columbia operates these departments and the County reimburses the City of Columbia pursuant to the terms of applicable cooperative agreements. The County's cost-share ratio of joint communications/dispatching services is adjusted each year. The County's cost share ratio includes costs applicable to Hallsville, Sturgeon, and Ashland Police Departments.

For emergency management services, the County is responsible for 33% of the shared costs. For costs that are not shared with the City of Columbia, the County is responsible for 100%.

## Budget Highlights

The County's FY 2012 cost share ratio for joint communications is 20.64%. The total appropriation of \$654,000 includes approximately \$111,000 for capital projects in addition to the County's share of annual operating costs totaling \$543,000.

## Annual Budget

### 1287 EMERGENCY SERVICES & DISPATCH

100 GENERAL FUND		2010	2011	2011	2012	2012	2012	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLEMENTAL	ADOPTED	FROM
	CONTRACTUAL SERVICES		REVISIONS		REQUEST	REQUEST	BUDGET	PY
71100	OUTSIDE SERVICES	519,579	672,509	643,538	654,186	0	654,186	2-
	SUBTOTAL *****	519,579	672,509	643,538	654,186	0	654,186	2-
OTHER								
86670	EMERGENCY MANAGEMENT	55,248	80,297	60,625	77,369	0	77,369	3-
	SUBTOTAL *****	55,248	80,297	60,625	77,369	0	77,369	3-
	TOTAL EXPENDITURES *****	574,828	752,806	704,163	731,555	0	731,555	2-

Decimal values have been truncated.

# E-911 Emergency Telephone

Department Number 2020

## **Mission**

---

The County Commission is the appropriating authority for this budget. This budget accounts for the revenues derived from a 1985 voter-approved 2% telephone tax. The tax is authorized in RSMo 190.305. When the tax was approved in 1985, it was used to pay for significant equipment costs associated with acquiring and implementing enhanced 911 technologies. Since then the revenues have paid for equipment maintenance, upgrades, and replacement as well as other operating costs. The tax revenues are not sufficient to pay for the operating cost of the Joint Communications Information Center (JCIC). JCIC costs are allocated to the City of Columbia, Boone County, local hospitals and the Boone County Fire Protection District. (The county's share of the JCIC operating budget is accounted for in the General Fund; see department number 1287.)

Since 1985, the revenues have been used to pay for certain recurring operational charges associated with the initial equipment purchase as well as finance routine equipment upgrades and replacements.

## **Budget Highlights**

---

The annual budget includes amounts for monthly trunk and line charges associated with the E-911 system as well as applicable maintenance coverage. It also pays for a part-time data entry clerk.

The FY 2011 budget was amended mid-year to provide funding for computer hardware and software upgrades.

There are no significant changes to this budget.

# E-911 Emergency Telephone

## Annual Budget

### 2020 E-911 EMERGENCY TELEPHONE

202 E-911 EMERGENCY TELEPHONE

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3120	SALES TAXES EMERGENCY TELEPHONE TAX	252,762	248,500	254,400	253,200	0	253,200	1
	SUBTOTAL *****	252,762	248,500	254,400	253,200	0	253,200	1
	INTEREST							
3711	INT-OVERNIGHT	481	452	600	180	0	180	60-
3712	INT-LONG TERM INVEST	10,263	4,600	4,100	1,200	0	1,200	73-
3798	INC/DEC IN FV OF INVESTMENTS	6,774-	0	0	0	0	0	0
	SUBTOTAL *****	3,970	5,052	4,700	1,380	0	1,380	72-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	12	0	0	0	0	0	0
	SUBTOTAL *****	12	0	0	0	0	0	0
	TOTAL REVENUES *****	256,745	253,552	259,100	254,580	0	254,580	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	47,981	47,982	0	15,804	0	15,804	67-
	SUBTOTAL *****	47,981	47,982	0	15,804	0	15,804	67-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	103,956	104,400	104,100	120,817	0	120,817	15
71110	CONTRACT LABOR	31,850	31,314	31,314	31,704	0	31,704	1
	SUBTOTAL *****	135,806	135,714	135,414	152,521	0	152,521	12
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	255,740	255,740	0	0	0	0
91302	COMPUTER SOFTWARE	0	178,610	178,610	0	0	0	0
	SUBTOTAL *****	0	434,350	434,350	0	0	0	0
	TOTAL EXPENDITURES *****	183,788	618,046	569,764	168,325	0	168,325	72-

Decimal values have been truncated.

# Law Enforcement/Judicial Information System Law Enforcement Sales Tax

Department Number 2905

## Mission

This department accounts for the appropriations from the Law Enforcement Services Fund (fund number 290) for developing and implementing a county-wide judicial information system. Revenues of the Law Enforcement Services Fund are derived from a one-eighth cent sales tax approved by voters, which became effective January 1, 2003.

The County Commission administers this budget, with the input and collaboration of law enforcement and judicial officials.

## Budget Highlights

This budget includes funding for the monthly charges for the fiber optics infrastructure related to the Sheriff and Jail facilities as well appropriations for the annual software maintenance for the Prosecuting Attorney's information system, (KARPEL) and the document management system for the Jail.

The FY 2012 budget includes funding to purchase and install video conferencing equipment in the Municipal Court-City of Columbia. It also includes funding to upgrade the KARPEL system.

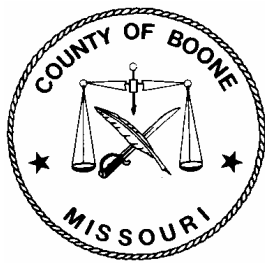
## Annual Budget

### 2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
48002	UTILITIES DATA COMMUNICATIONS	16,366	19,176	19,176	16,956	0	16,956	11-
	SUBTOTAL *****	16,366	19,176	19,176	16,956	0	16,956	11-
70050	CONTRACTUAL SERVICES SOFTWARE SERVICE CONTRACT	15,255	15,990	13,940	14,490	0	14,490	9-
	SUBTOTAL *****	15,255	15,990	13,940	14,490	0	14,490	9-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	0	0	15,000	0
91302	COMPUTER SOFTWARE	0	0	0	8,000	0	8,000	0
92301	REPLC COMPUTER HDWR	0	0	0	4,800	0	4,800	0
	SUBTOTAL *****	0	0	0	12,800	0	27,800	0
	TOTAL EXPENDITURES *****	31,621	35,166	33,116	44,246	0	59,246	68

Decimal values have been truncated.



# Resource Management— Combined Budget Summary

## **Description of Funding Sources**

---

Effective January 1, 2011, the County Commission consolidated the operations of the Planning & Zoning Office and the Building Inspection Office, both of which are funded through General Fund appropriations, with the Design and Construction and Storm Water Administration divisions of the Public Works Department, both of which are funded through the Road and Bridge Fund. The director of the former Planning & Zoning and Building Codes Offices was appointed by the Commission as the director of Resource Management.

Prior to this consolidation, the County operated a Public Works Department (funded entirely from the Road and Bridge Fund) which included the following divisions: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. As noted above, the Design and Construction and Stormwater Administration divisions have been consolidated with other County offices to form Resource Management. Road and Bridge Maintenance activities continue to be funded from the Road and Bridge Fund and are presented in a separate budget section.

The consolidated activities of Resource Management are represented organizationally and functionally as a new department consisting of three divisions: Planning, Inspection, and Engineering. For budgeting purposes, however, all previously existing budgets remain in tact and are presented within this section. This is necessary in order to correctly apportion costs between the General Fund and the Road and Bridge Fund.

County appropriations consist of the following:

### ■ General Fund

- Neighborhood Improvement District (NID) Administration (1340)
- Solid Waste Recycling (1360)
- Boone County Regional Sewer District Management Services (1370)
- Planning & Zoning (1710)
- Building Codes (1720)
- Storm Water Administration (1725)
- Hinkson Creek Watershed Grant Project (1751)

### ■ Road and Bridge Fund

- Design and Construction (2045)
- Storm Water Administration (2046)

### ■ Storm Water Grants

- DNR 319 Urban Retrofit Grant (2140)
- DNR 319 Minigrants (2141)

# Resource Management Summary

Detailed information is presented for each of these budgets on the following pages.

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 6,067	\$ 5,300	\$ -	\$ 7,000	\$ -	\$ 7,000
100	1360	Solid Waste Recycling	\$ 45,977	\$ 58,263	\$ 16,250	\$ 50,738	\$ -	\$ 66,988
		BC Regional Sewer Dist						
100	1370	Mgmt Service	\$ 4,749	\$ 4,730	\$ 4,753	\$ -	\$ -	\$ 4,753
100	1710	Planning & Zoning	\$ 353,609	\$ 316,865	\$ 301,741	\$ 26,783	\$ -	\$ 328,524
100	1720	Building Codes	\$ 368,870	\$ 386,899	\$ 354,875	\$ 48,713	\$ -	\$ 403,588
100	1725	Stormwater Administration	\$ -	\$ 25,000	\$ 63,460	\$ 33,590	\$ -	\$ 97,050
100	1751	Hinkson Creek Watershed	\$ 16,587	\$ 5,274	\$ -	\$ -	\$ -	\$ -
204	2045	Design & Construction	\$ 2,216,907	\$ 3,200,140	\$ 808,978	\$ 6,876,487	\$ 256,800	\$ 7,942,265
204	2046	Stormwater Administration	\$ 141,807	\$ 130,654	\$ 34,203	\$ 138,500	\$ -	\$ 172,703
214	2140	DNR 319 Urban Retrofit Grant	\$ -	\$ 65,883	\$ 66,801	\$ -	\$ -	\$ 66,801
214	2141	DNR 319 Minigrants	\$ -	\$ 5,900	\$ -	\$ -	\$ -	\$ -
<b>Total</b>			<b>\$ 3,154,573</b>	<b>\$ 4,204,908</b>	<b>\$ 1,651,061</b>	<b>\$ 7,181,811</b>	<b>\$ 256,800</b>	<b>\$ 9,089,672</b>



# Resource Management Summary

## Personnel Summary

Position Title	Departmental Funding Source											Change
	FY	FY	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	FY	
	2010	2011	No.	No.	No.	No.	No.	No.	No.	No.	2012	
	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Total	
Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	
lent	lent	lent	lent	lent	lent	lent	lent	lent	lent	lent	lent	
Director, Resource Management	1.00	1.00	-	0.33	0.34	-	-	0.33	-	-	1.00	-
Senior Planner	2.00	2.00	0.25	1.75	-	-	-	-	-	-	2.00	-
Planner	1.00	1.00	-	1.00	-	-	-	-	-	-	1.00	-
Code Enforcement Officer	1.00	1.00	-	1.00	-	-	-	-	-	-	1.00	-
Administrative Assistant	2.00	3.00	-	1.00	1.00	-	-	1.00	-	-	3.00	-
Chief Inspector-Building	1.00	1.00	-	-	1.00	-	-	-	-	-	1.00	-
Inspector-Building	4.00	4.00	-	-	4.00	-	-	-	-	-	4.00	-
Office Specialist	1.00	-	-	-	-	-	-	-	-	-	-	-
Director, Public Works	-	-	-	-	-	-	-	-	-	-	-	-
Manager, Design & Construction	1.00	1.00	-	-	-	-	-	1.00	-	-	1.00	-
Professional Civil Engineer	1.00	3.00	-	-	-	-	-	3.00	-	-	3.00	-
Infrastructure Manager	1.00	-	-	-	-	-	-	-	-	-	-	-
Office Administrator	0.50 <sup>a</sup>	0.50 <sup>a</sup>	-	-	-	-	-	-	-	-	-	0.50 <sup>b</sup>
Lead Surveyor	1.00	1.00	-	-	-	-	-	1.00	-	-	1.00	-
Chief Inspector-Infrastructure	1.00	1.00	-	-	-	-	-	1.00	-	-	1.00	-
Right-of-Way Agent	0.63	0.63	-	-	-	-	-	0.63	-	-	0.63	-
Engineering Technician	1.00	1.00	-	-	-	-	-	1.00	-	-	1.00	-
Inspector-Construction	3.00	3.00	-	-	-	-	-	3.00	-	-	3.00	-
Account Specialist	1.00	1.00	-	-	-	-	-	-	-	-	-	(1.00)
GIS/Asset Management Technician	1.00	1.00	-	-	-	-	-	1.00	-	-	1.00	-
Civil Engineer I	1.00	-	-	-	-	-	-	-	-	-	-	-
Engineering Intern Pool	1.00	1.00	-	-	-	-	-	1.00	-	-	1.00	-
Stormwater Coordinator	1.00	1.00	-	-	-	0.65	-	-	0.35	-	1.00	-
Stormwater Educator	1.00	1.00	-	-	-	0.49	-	-	0.26	0.25	1.00	-
Urban Hydrologist	-	-	-	-	-	-	-	-	-	1.00	1.00	1.00
<b>Total FTEs</b>	<b>29.13</b>	<b>29.13</b>	<b>0.25</b>	<b>5.08</b>	<b>6.34</b>	<b>1.14</b>	<b>-</b>	<b>13.96</b>	<b>0.61</b>	<b>1.25</b>	<b>28.63</b>	<b>(0.50)</b>
Overtime	\$ 14,500	\$ 14,500	\$ -	\$ 2,500	\$ 5,500	\$ -	\$ -	\$ 6,000	\$ 50	\$ -	\$ 14,050	\$ (450)

a) .50 FTE in Road & Bridge Maintenance (Dept 2040)

b) Funding moved to Road & Bridge Maintenance (Dept 2040)

# Resource Management

Department Numbers 1340, 1360, 1370, 1710, 1720, 1725, 2045, 2046, 2140, 2141

## Mission

---

The Resource Management Department is committed to providing professional assistance to the citizens of Boone County in the areas of land use planning, construction inspection (both structural and road), roadway infrastructure improvement, stormwater management, and engineering. Divided into three divisions comprising Planning Services, Inspection Services and Engineering Services, the department is responsible for implementing zoning regulations, stormwater regulations, building codes and road construction standards. The department also guides capital improvement projects of the Boone County transportation network, encompassing everything from design to completion. The broad knowledge and experience of the staff allows county government to improve the publicly owned infrastructure and to protect and enhance property values of property owners.

Resource Management activities include the following:

**Planning and Zoning activities:** Resource Management serves as staff to the County Commission on matters dealing with land-use. This includes the application and enforcement of zoning regulations and subdivision regulations. The Department also provides staff support to the Planning and Zoning Commission and Zoning Board of Adjustment. The Department provides information and assistance to the general public on all land-use related matters.

**Building Permits and Inspection activities:** Resource Management inspects new building construction. The inspections include reviewing footings, under-floor plumbing, framing, electrical wiring, plumbing, insulation, and final inspection. The Department also inspects mobile homes for compliance with electric code, location and set-up requirements. The Department works closely with architects, engineers, contractors, and the general public providing information regarding construction standards and code requirements prior to and during construction.

**Infrastructure Inspection activities:** Resource Management conducts and coordinates the inspection and acceptance of subdivision streets.

**Engineering and Roadway Infrastructure Improvement activities:** Resource Management is responsible for initiating, monitoring, and completing capital improvement projects related to Boone County's transportation network. The projects include, but are not limited to, those included in the one-half cent sales tax, which is authorized through 2018. This office also administers the County's pavement preservation program and the Neighborhood Improvement District (NID) program. Resource Management provides technical assistance to other County offices as well.

**Stormwater Administration activities:** Resource Management is responsible for administering the County's stormwater management activities, including various related grants.

# Resource Management

## **Solid Waste Recycling and Boone County Regional Sewer District Management**

**Support activities:** Resource Management assists in implementing the Comprehensive Solid Waste Management Plan for Mid-Missouri Solid Waste Management District (MMSWMD), Region H. In addition, the Director of Resource Management provides management services to the Boone County Regional Sewer District, pursuant to a cooperative agreement.

## **Budget Highlights**

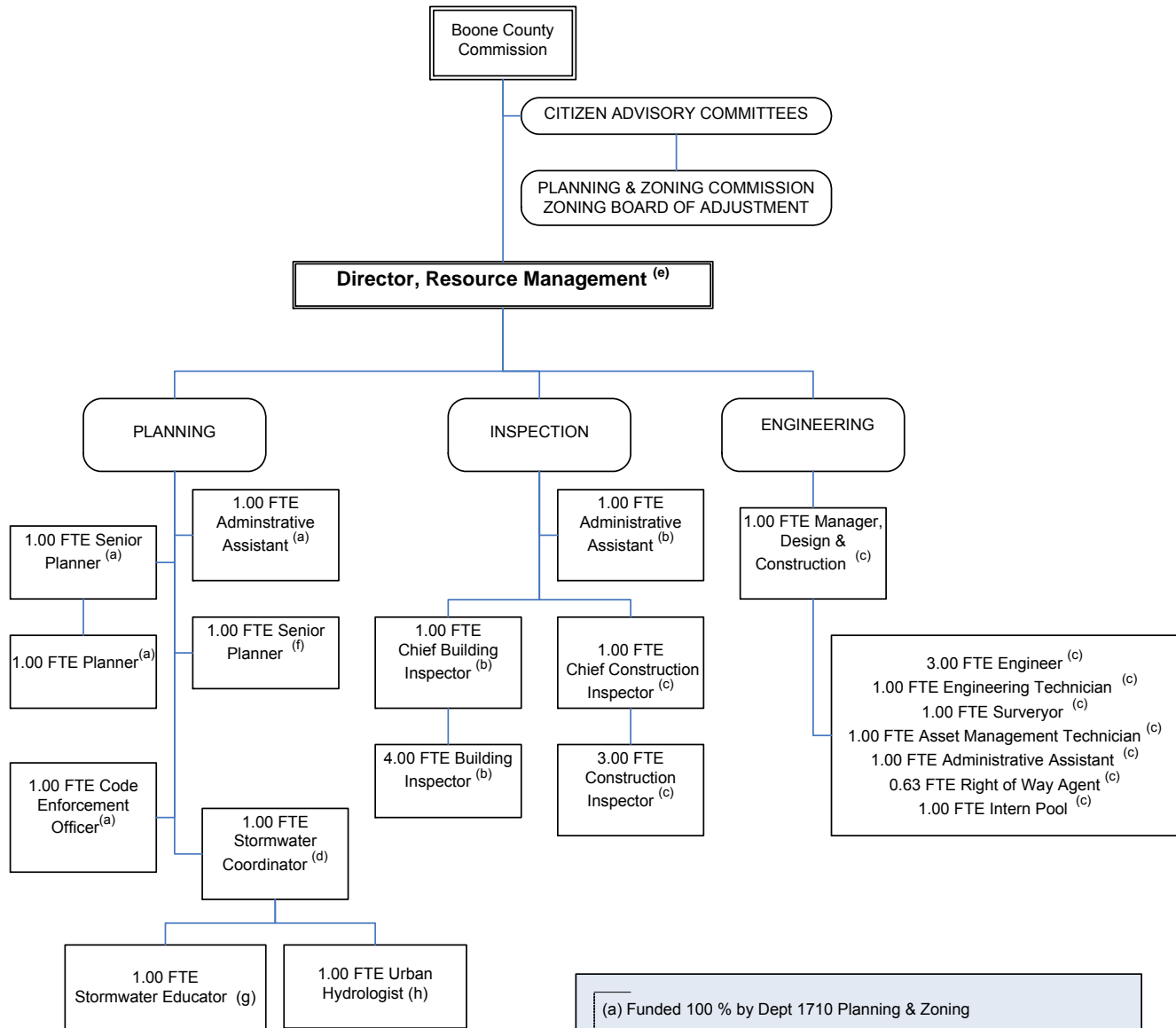
---

The FY 2012 budget includes funding within the Design and Construction budget (2045--Road and Bridge Fund) for the following:

- Concrete Roadway Rehabilitation Program
- Asphalt Roadway Rehabilitation Program (new program implemented in FY 2012)
- Bridge re-construction (2 bridges)
- Rolling Hills Phase (completion of phase I and II; joint project with City of Columbia)
- St. Charles St. round-a-bout project (easement acquisition, utility relocation, and construction)
- Sunrise Estates roadway improvement (phase IV)
- Trails West stormwater improvement project
- Land acquisition associated with the Meyer Industrial Drive project

# Resource Management

## Organizational Chart



(a) Funded 100 % by Dept 1710 Planning & Zoning

(b) Funded 100 % by Dept 1720 Building Codes

(c) Funded 100% by Dept 2045 Design & Construction

(d) Funded 65% by Dept 1725 Stormwater Administration and 35% by Dept 2046 Stormwater Administration

(e) Funded 33% by Dept 1710 Planning & Zoning, 34% by Dept 1720 Building Codes and 33% by Dept 2045 Design & Construction

(f) Funded 25% by Dept 1360 Solid Waste Recycling and 75% by Dept Planning & Zoning

(g) Funded 49% by Dept 1725 Stormwater Administration, 26% by Dept 2046 Stormwater Administration and 25% by Dept 2140 DNR 319 Urban Retrofit Grant

(h) Funded 100% by Dept 2140 DNR 319 Urban Retrofit Grant

# Resource Management

## Annual Budget

### 1340 NID ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	2,705	0	2,913	0	0	0	0
	SUBTOTAL *****	2,705	0	2,913	0	0	0	0
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	197	0	0	0	0	0	0
	SUBTOTAL *****	197	0	0	0	0	0	0
	TOTAL REVENUES *****	2,903	0	2,913	0	0	0	0
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	2,262	1,000	2,000	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	3,000	0	2,000	0	2,000	33-
71104	ADMINISTRATIVE SERVICES	3,805	5,000	3,300	3,500	0	3,500	30-
	SUBTOTAL *****	6,067	9,000	5,300	6,500	0	6,500	27-
84300	OTHER ADVERTISING	0	250	0	250	0	250	0
84400	PUBLIC NOTICES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	TOTAL EXPENDITURES *****	6,067	9,500	5,300	7,000	0	7,000	26-

### 1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
10100	PERSONAL SERVICES SALARIES & WAGES	13,436	13,444	13,387	13,652	0	13,712	1
10200	FICA	1,027	1,023	1,024	1,044	0	1,044	2
10300	HEALTH INSURANCE	1,187	1,187	1,187	1,187	0	1,187	0
10325	DISABILITY INSURANCE	49	49	49	39	0	39	20-
10350	LIFE INSURANCE	13	13	13	11	0	11	15-
10375	DENTAL INSURANCE	89	89	89	89	0	89	0
10400	WORKERS COMP	89	87	87	81	0	81	6-
10500	401(A) MATCH PLAN	97	87	87	87	0	87	0
	SUBTOTAL *****	15,989	15,979	15,923	16,190	0	16,250	1
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATIONS	0	208	200	208	0	208	0
23000	OFFICE SUPPLIES	255	344	344	344	0	344	0
23001	PRINTING	0	582	582	582	0	582	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	54	54	54	0	54	0
26000	PAVEMENT REPAIRS MATERIAL	0	320	0	320	0	320	0
	SUBTOTAL *****	255	1,508	1,180	1,508	0	1,508	0
59200	VEHICLE EXPENSE LOCAL MILEAGE	0	160	160	160	0	160	0
	SUBTOTAL *****	0	160	160	160	0	160	0
60200	EQUIP & BLDG MAINTENANCE EQUIP REPAIRS/MAINTENANCE	0	3,600	0	3,600	0	3,600	0
	SUBTOTAL *****	0	3,600	0	3,600	0	3,600	0
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	29,733	40,370	40,000	44,370	0	44,370	9
	SUBTOTAL *****	29,733	40,370	40,000	44,370	0	44,370	9
83160	OTHER RECYCLING & DUMP FEES	0	100	0	100	0	100	0
84300	ADVERTISING	0	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,100	1,000	1,100	0	1,100	0
	TOTAL EXPENDITURES *****	45,977	62,717	58,263	66,928	0	66,988	6

# Resource Management

## 1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	4,990	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	4,990	5,000	5,000	5,000	0	5,000	0
	TOTAL REVENUES *****	4,990	5,000	5,000	5,000	0	5,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	4,384	4,393	4,368	4,368	0	4,393	0
10200	FICA	335	334	334	334	0	334	0
10400	WORKERS COMP	29	28	28	26	0	26	7-
	SUBTOTAL *****	4,749	4,755	4,730	4,728	0	4,753	0
	TOTAL EXPENDITURES *****	4,749	4,755	4,730	4,728	0	4,753	0

# Resource Management

## 1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	5,528	6,000	5,000	5,000	0	5,000	16-
	SUBTOTAL *****	5,528	6,000	5,000	5,000	0	5,000	16-
	TOTAL REVENUES *****	5,528	6,000	5,000	5,000	0	5,000	16-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	269,890	245,040	245,066	249,621	0	249,621	1
10110	OVERTIME	2,597	2,500	2,500	2,500	0	2,500	0
10120	HOLIDAY WORKED	0	250	125	250	0	250	0
10200	FICA	18,956	18,956	17,631	19,306	0	19,306	1
10300	HEALTH INSURANCE	25,745	24,146	24,146	24,130	0	24,130	0
10325	DISABILITY INSURANCE	994	906	906	723	0	723	20-
10350	LIFE INSURANCE	286	269	269	238	0	238	11-
10375	DENTAL INSURANCE	1,929	1,809	1,809	1,808	0	1,808	0
10400	WORKERS COMP	1,698	1,470	1,470	1,382	0	1,382	5-
10500	401(A) MATCH PLAN	1,983	1,771	1,892	1,783	0	1,783	0
	SUBTOTAL *****	324,080	297,117	295,814	301,741	0	301,741	1
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	168	400	200	400	0	400	0
23000	OFFICE SUPPLIES	472	600	500	600	0	600	0
23001	PRINTING	347	400	400	400	0	400	0
23050	OTHER SUPPLIES	95	250	159	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	467	100	50	100	0	100	0
	SUBTOTAL *****	1,550	1,750	1,309	1,750	0	1,750	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	1,248	1,250	1,250	1,250	0	1,250	0
37200	SEMINARS/CONFEREN/MEETING	450	1,700	500	1,700	0	1,700	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	800	200	800	0	800	0
37230	MEALS & LODGING-TRAINING	0	1,200	650	1,200	0	1,200	0
	SUBTOTAL *****	1,698	4,950	2,600	4,950	0	4,950	0
	UTILITIES							
48000	TELEPHONES	2,032	2,500	2,000	2,500	0	2,500	0
	SUBTOTAL *****	2,032	2,500	2,000	2,500	0	2,500	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	1,827	2,850	2,200	2,850	0	2,850	0
	SUBTOTAL *****	1,827	2,850	2,200	2,850	0	2,850	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	65	250	120	120	0	120	52-
60200	EQUIP REPAIRS/MAINTENANCE	0	100	25	100	0	100	0
	SUBTOTAL *****	65	350	145	220	0	220	37-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	3,100	3,100	0	0	0	0	0
71000	INSURANCE AND BONDS	50	50	0	50	0	50	0
71101	PROFESSIONAL SERVICES	0	2,500	500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	18,814	11,997	11,997	11,463	0	11,463	4-
	SUBTOTAL *****	21,964	17,647	12,497	14,013	0	14,013	20-
	OTHER							
84400	PUBLIC NOTICES	389	500	300	500	0	500	0
	SUBTOTAL *****	389	500	300	500	0	500	0
	TOTAL EXPENDITURES *****	353,609	327,664	316,865	328,524	0	328,524	0

# Resource Management

## 1720 BUILDING CODES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	248,598	110,000	139,610	110,000	0	110,000	0
	SUBTOTAL *****	248,598	110,000	139,610	110,000	0	110,000	0
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	0	1,000	0	0	0	0	0
	SUBTOTAL *****	0	1,000	0	0	0	0	0
	TOTAL REVENUES *****	248,598	111,000	139,610	110,000	0	110,000	0
10100	PERSONAL SERVICES SALARIES & WAGES	266,898	275,048	249,251	278,172	0	278,172	1
10110	OVERTIME	2,277	5,500	3,000	5,500	0	5,500	0
10120	HOLIDAY WORKED	70	600	300	600	0	600	0
10200	FICA	19,779	21,509	18,601	21,746	0	21,746	1
10300	HEALTH INSURANCE	30,067	30,083	30,083	30,115	0	30,115	0
10325	DISABILITY INSURANCE	983	1,018	1,018	806	0	806	20-
10350	LIFE INSURANCE	334	335	335	297	0	297	11-
10375	DENTAL INSURANCE	2,253	2,254	2,254	2,257	0	2,257	0
10400	WORKERS COMP	13,516	12,302	12,302	11,387	0	11,387	7-
10500	401(A) MATCH PLAN	1,693	2,222	1,315	2,225	0	2,225	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,573	1,770	1,585	0	0	1,770	0
	SUBTOTAL *****	339,448	352,641	320,044	353,105	0	354,875	0
22500	MATERIALS & SUPPLIES SUBSCRIPTIONS/PUBLICATIONS	43-	2,000	2,000	2,000	0	2,000	0
23000	OFFICE SUPPLIES	492	800	800	800	0	800	0
23001	PRINTING	414	500	500	500	0	500	0
23050	OTHER SUPPLIES	176	400	400	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	256	500	500	1,000	0	1,000	100
23855	FURNITURE/FIXTURE <\$1000	0	0	160	0	0	0	0
	SUBTOTAL *****	1,296	4,200	4,360	4,700	0	4,700	11
37000	DUES TRAVEL & TRAINING DUES & PROF CERTS/LICENSE	480	500	500	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	529	1,000	1,000	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	76	250	250	250	0	250	0
37230	MEALS & LODGING-TRAINING	413	800	800	800	0	800	0
	SUBTOTAL *****	1,499	2,550	2,550	2,550	0	2,550	0
48000	UTILITIES TELEPHONES	1,625	2,000	2,000	2,000	0	2,000	0
48050	CELLULAR TELEPHONES	2,642	3,000	2,800	3,000	0	3,000	0
	SUBTOTAL *****	4,267	5,000	4,800	5,000	0	5,000	0
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	10,592	10,000	16,000	16,000	0	16,000	60
59100	VEHICLE REPAIRS/MAINTENANCE	2,631	5,000	3,000	7,000	0	7,000	40
59105	TIRES	65	1,500	1,500	1,500	0	1,500	0
59200	LOCAL MILEAGE	0	200	50	100	0	100	50-
	SUBTOTAL *****	13,289	16,700	20,550	24,600	0	24,600	47
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	65	150	150	150	0	150	0
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	65	200	150	200	0	200	0
71500	CONTRACTUAL SERVICES BUILDING USE/RENT CHARGE	9,003	11,997	11,997	11,463	0	11,463	4-
	SUBTOTAL *****	9,003	11,997	11,997	11,463	0	11,463	4-
84400	OTHER PUBLIC NOTICES	0	200	200	200	0	200	0
	SUBTOTAL *****	0	200	200	200	0	200	0
92400	FIXED ASSET ADDITIONS REPLCMNT AUTO/TRUCKS	0	24,000	22,248	0	0	0	0
	SUBTOTAL *****	0	24,000	22,248	0	0	0	0
	TOTAL EXPENDITURES *****	368,870	417,488	386,899	401,818	0	403,588	3-



# Resource Management

## 1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	0	0	0	300	0	300	0
3322	LAND DISTURBANCE PERMIT	0	0	0	1,800	0	1,800	0
	SUBTOTAL *****	0	0	0	2,100	0	2,100	0
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRSMNT	0	0	0	150	0	150	0
	SUBTOTAL *****	0	0	0	150	0	150	0
	TOTAL REVENUES *****	0	0	0	2,250	0	2,250	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	0	0	52,689	0	52,689	0
10200	FICA	0	0	0	4,030	0	4,030	0
10300	HEALTH INSURANCE	0	0	0	5,415	0	5,415	0
10325	DISABILITY INSURANCE	0	0	0	152	0	152	0
10350	LIFE INSURANCE	0	0	0	53	0	53	0
10375	DENTAL INSURANCE	0	0	0	405	0	405	0
10400	WORKERS COMP	0	0	0	316	0	316	0
10500	401(A) MATCH PLAN	0	0	0	400	0	400	0
	SUBTOTAL *****	0	0	0	63,460	0	63,460	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	0	400	0	400	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	0	0	100	0	100	0
23000	OFFICE SUPPLIES	0	0	0	500	0	500	0
23001	PRINTING	0	0	0	2,500	0	2,500	0
23050	OTHER SUPPLIES	0	0	0	450	0	450	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	0	150	0	150	0
	SUBTOTAL *****	0	0	0	4,100	0	4,100	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	0	0	0	300	0	300	0
37210	TRAINING/SCHOOLS	0	0	0	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	0	0	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	0	0	0	550	0	550	0
	SUBTOTAL *****	0	0	0	2,850	0	2,850	0
	UTILITIES							
48000	TELEPHONES	0	0	0	420	0	420	0
	SUBTOTAL *****	0	0	0	420	0	420	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	0	120	0	120	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	300	0	300	0
	SUBTOTAL *****	0	0	0	420	0	420	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	0	2,300	50,000	2,300	0
71101	PROFESSIONAL SERVICES	0	0	0	4,000	0	4,000	0
71105	LEGAL SERVICES	0	0	25,000	15,000	0	15,000	0
71700	EQUIPMENT RENTALS	0	0	0	200	0	200	0
	SUBTOTAL *****	0	0	25,000	21,500	50,000	21,500	0
	OTHER							
83100	AWARDS	0	0	0	300	0	300	0
84010	RECEPTION/MEETINGS	0	0	0	1,450	0	1,450	0
84300	ADVERTISING	0	0	0	150	0	150	0
86300	TESTING	0	0	0	400	0	400	0
86850	CONTINGENCY	0	0	0	2,000	0	2,000	0
	SUBTOTAL *****	0	0	0	4,300	0	4,300	0
	TOTAL EXPENDITURES *****	0	0	25,000	97,050	50,000	97,050	0

# Resource Management

## 2045 PW-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	0	0	0	5,000	0	5,000	0
	SUBTOTAL *****	0	0	0	5,000	0	5,000	0
	CHARGES FOR SERVICES							
3510	COPIES	0	0	0	50	0	50	0
3528	REIMB PERSONNEL/PROJECTS	0	0	0	778,000	0	778,000	0
	SUBTOTAL *****	0	0	0	778,050	0	778,050	0
	TOTAL REVENUES *****	0	0	0	783,050	0	783,050	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	643,896	700,003	639,557	671,933	0	671,933	4-
10110	OVERTIME	4,866	6,000	4,500	6,000	0	6,000	0
10200	FICA	47,230	54,009	48,061	51,861	0	51,861	3-
10300	HEALTH INSURANCE	68,281	70,458	63,333	63,317	0	63,317	10-
10325	DISABILITY INSURANCE	2,306	2,493	2,324	1,873	0	1,873	24-
10350	LIFE INSURANCE	739	786	706	626	0	626	20-
10375	DENTAL INSURANCE	5,073	5,281	4,747	4,745	0	4,745	10-
10400	WORKERS COMP	4,269	4,259	4,259	3,945	0	3,945	7-
10500	401(A) MATCH PLAN	3,720	5,219	3,789	4,678	0	4,678	10-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,849	1,050	957	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	7,630	0	4,770	0	0	0	0
	SUBTOTAL *****	789,861	849,558	777,003	808,978	0	808,978	4-
	MATERIALS & SUPPLIES							
22000	POSTAGE	1,135	3,000	1,190	2,500	0	2,500	16-
22500	SUBSCRIPTIONS/PUBLICATIONS	242	300	233	200	0	200	33-
23000	OFFICE SUPPLIES	1,734	2,500	1,600	3,100	0	3,100	24
23001	PRINTING	2,064	2,347	2,350	3,500	0	3,500	49
23050	OTHER SUPPLIES	886	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,658	2,000	1,470	2,210	0	2,210	10
	SUBTOTAL *****	8,721	11,647	8,343	13,010	0	13,010	11
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	1,072	1,000	1,313	2,002	0	2,002	100
37210	TRAINING/SCHOOLS	3,743	7,000	1,100	9,500	0	9,500	35
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	959	1,000	1,000	1,200	0	1,200	20
37230	MEALS & LODGING-TRAINING	4,038	4,000	3,900	4,500	0	4,500	12
37235	MEALS & LODGING - OTHER	0	0	131	0	0	0	0
37240	REGISTRATION/TUITION	0	0	1,795	2,500	0	2,500	0
	SUBTOTAL *****	9,812	13,000	9,239	19,702	0	19,702	51
	UTILITIES							
48000	TELEPHONES	1,859	2,580	3,280	3,400	0	3,400	31
48002	DATA COMMUNICATIONS	2,905	4,500	3,456	3,600	0	3,600	20-
48050	CELLULAR TELEPHONES	2,719	4,000	2,500	2,790	0	2,790	30-
	SUBTOTAL *****	7,483	11,080	9,236	9,790	0	9,790	11-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	15,327	20,000	17,600	20,000	0	20,000	0
59100	VEHICLE REPAIRS/MAINTENANCE	5,997	5,000	5,000	5,000	0	5,000	0
59105	TIRES	1,383	600	600	600	0	600	0
59200	LOCAL MILEAGE	120	200	100	200	0	200	0
59300	PARKING	0	10,233	10,233	0	0	0	0
	SUBTOTAL *****	22,828	36,033	33,533	25,800	0	25,800	28-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,546	1,090	1,090	2,760	0	2,760	153
60200	EQUIP REPAIRS/MAINTENANCE	19	1,000	430	1,000	0	1,000	0
60250	EQUIPMENT INSTALLATION CHARGES	0	2,000	0	0	0	0	0
	SUBTOTAL *****	2,565	4,090	1,520	3,760	0	3,760	8-

# Resource Management

2045 PW-DESIGN & CONSTRUCTION  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	17,152	20,000	17,000	15,161	0	15,161	24-
71000	INSURANCE AND BONDS	15,225	14,000	15,225	15,225	0	0	0
71001	AUTO PHYSICAL DAMAGE INS	2,294	2,000	3,195	3,000	0	3,000	50
71002	AUTO LIABILITY INS	3,896	5,000	4,495	4,000	0	4,000	20-
71100	OUTSIDE SERVICES	888,914	2,121,000	1,993,871	5,647,788	600,000	6,163,013	190
71101	PROFESSIONAL SERVICES	0	3,000	0	2,000	0	2,000	33-
71102	ENGINEERING SERVICES	214,777	128,000	70,475	170,000	35,000	205,000	60
71118	EASEMENT ACQUISITION COSTS	294,349	326,000	181,980	268,000	50,000	268,000	17-
71500	BUILDING USE/RENT CHARGE	0	36,755	36,755	35,123	0	35,123	4-
71501	PARKING	0	0	0	8,928	0	8,928	0
SUBTOTAL *****		1,436,609	2,655,755	2,322,996	6,169,225	685,000	6,704,225	152
OTHER								
84010	RECEPTION/MEETINGS	13	100	50	100	0	100	0
84400	PUBLIC NOTICES	0	0	0	100	0	100	0
86800	EMERGENCY	0	87,973	0	100,000	0	100,000	13
86910	PY ENCUMBRANCES NOT USED	65,150-	0	0	0	0	0	0
SUBTOTAL *****		65,136-	88,073	50	100,200	0	100,200	13
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	25,000	16,854	0	0	0	0
91302	COMPUTER SOFTWARE	0	176	132	0	0	0	0
91800	LAND	0	0	0	250,000	0	250,000	0
92300	REPLCMENT MACH & EQUIP	3,464	0	0	0	6,800	6,800	0
92301	REPLC COMPUTER HDWR	697	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	25,000	21,234	0	0	0	0
SUBTOTAL *****		4,162	50,176	38,220	250,000	6,800	256,800	411
TOTAL EXPENDITURES *****		2,216,907	3,719,412	3,200,140	7,400,465	691,800	7,942,265	113

## 2046 STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	550	1,500	150	0	0	0	0
3322	LAND DISTURBANCE PERMIT	1,050	0	1,200	0	0	0	0
SUBTOTAL *****		1,600	1,500	1,350	0	0	0	0
INTERGOVERNMENTAL REVENUE								
SUBTOTAL *****		0	0	0	0	0	0	0
CHARGES FOR SERVICES								
3519	TRAINING COST REIMBRMNT	610	1,000	150	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	4,846	0	0	0	0	0	0
SUBTOTAL *****		5,456	1,000	150	0	0	0	0
TOTAL REVENUES *****		7,056	2,500	1,500	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	77,528	84,094	82,801	28,371	0	28,371	66-
10110	OVERTIME	9	0	50	50	0	50	0
10200	FICA	5,852	6,548	6,276	2,174	0	2,174	66-
10300	HEALTH INSURANCE	8,312	9,012	9,012	2,897	0	2,897	67-
10325	DISABILITY INSURANCE	285	316	316	82	0	82	74-
10350	LIFE INSURANCE	92	99	99	28	0	28	71-
10375	DENTAL INSURANCE	623	675	675	217	0	217	67-
10400	WORKERS COMP	532	556	556	170	0	170	69-
10500	401(A) MATCH PLAN	682	665	700	214	0	214	67-
SUBTOTAL *****		93,917	101,965	100,485	34,203	0	34,203	66-
MATERIALS & SUPPLIES								
22000	POSTAGE	0	100	400	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	83	0	60	0	0	0	0
23000	OFFICE SUPPLIES	633	987	400	0	0	0	0
23001	PRINTING	1,092	2,500	2,500	0	0	0	0
23050	OTHER SUPPLIES	361	450	1,100	500	0	500	11
23850	MINOR EQUIP & TOOLS (<\$1000)	0	150	50	0	0	0	0
SUBTOTAL *****		2,171	4,187	4,510	500	0	500	88-

# Resource Management

2046 STORMWATER ADMINISTRATION  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
37000	DUES TRAVEL & TRAINING							
	DUES & PROF CERTS/LICENSE	299	150	300	0	0	0	0
37210	TRAINING/SCHOOLS	1,314	1,000	800	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	520	1,000	500	0	0	0	0
37230	MEALS & LODGING-TRAINING	817	550	300	0	0	0	0
	SUBTOTAL *****	2,951	2,700	1,900	0	0	0	0
	UTILITIES							
48000	TELEPHONES	0	420	300	0	0	0	0
	SUBTOTAL *****	0	420	300	0	0	0	0
	VEHICLE EXPENSE							
59300	PARKING	0	853	853	0	0	0	0
	SUBTOTAL *****	0	853	853	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	0	110	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	0	300	150	0	0	0	0
	SUBTOTAL *****	0	300	260	0	0	0	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	0	679	0	0	0	0
71100	OUTSIDE SERVICES	1,100	2,300	1,100	0	130,000	130,000	552
71101	PROFESSIONAL SERVICES	9,686	0	362	0	0	0	0
71105	LEGAL SERVICES	28,545	0	16,100	8,000	0	8,000	0
71700	EQUIPMENT RENTALS	0	200	100	0	0	0	0
	SUBTOTAL *****	39,332	2,500	18,341	8,000	130,000	138,000	420
	OTHER							
83100	AWARDS	200	300	150	0	0	0	0
84010	RECEPTION/MEETINGS	1,040	595	800	0	0	0	0
84300	ADVERTISING	0	0	50	0	0	0	0
86300	TESTING	0	0	100	0	0	0	0
	SUBTOTAL *****	1,240	895	1,100	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	2,905	2,905	0	0	0	0
91301	COMPUTER HARDWARE	1,195	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	998	0	0	0	0	0	0
	SUBTOTAL *****	2,193	2,905	2,905	0	0	0	0
	TOTAL EXPENDITURES *****	141,807	116,725	130,654	42,703	130,000	172,703	47

# Resource Management

## 2140 DNR 319 URBAN RETROFIT GRANT

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	0	713,266	65,883	66,801	0	66,801	90-
	SUBTOTAL *****	0	713,266	65,883	66,801	0	66,801	90-
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	0	0	260	0	0	0	0
	SUBTOTAL *****	0	0	260	0	0	0	0
	TOTAL REVENUES *****	0	713,266	66,143	66,801	0	66,801	90-
10100	PERSONAL SERVICES SALARIES & WAGES	0	25,489	8,671	55,209	0	55,209	116
10110	OVERTIME	0	160	0	0	0	0	0
10200	FICA	0	1,950	664	4,223	0	4,223	116
10300	HEALTH INSURANCE	0	2,968	989	5,937	0	5,937	100
10325	DISABILITY INSURANCE	0	94	32	160	0	160	70
10350	LIFE INSURANCE	0	33	11	58	0	58	75
10375	DENTAL INSURANCE	0	222	74	445	0	445	100
10400	WORKERS COMP	0	166	57	331	0	331	99
10500	401(A) MATCH PLAN	0	231	81	438	0	438	89
	SUBTOTAL *****	0	31,313	10,579	66,801	0	66,801	113
22000	MATERIALS & SUPPLIES POSTAGE	0	1,000	200	0	0	0	0
23000	OFFICE SUPPLIES	0	2,500	500	0	0	0	0
23001	PRINTING	0	2,000	1,000	0	0	0	0
23050	OTHER SUPPLIES	0	32,500	5,000	0	0	0	0
	SUBTOTAL *****	0	38,000	6,700	0	0	0	0
37000	DUES TRAVEL & TRAINING DUES & PROF CERTS/LICENSE	0	200	200	0	0	0	0
37210	TRAINING/SCHOOLS	0	3,000	1,500	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,300	800	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	2,000	200	0	0	0	0
	SUBTOTAL *****	0	7,500	2,700	0	0	0	0
48000	UTILITIES TELEPHONES	0	720	300	0	0	0	0
	SUBTOTAL *****	0	720	300	0	0	0	0
60200	EQUIP & BLDG MAINTENANCE EQUIP REPAIRS/MAINTENANCE	0	2,000	500	0	0	0	0
	SUBTOTAL *****	0	2,000	500	0	0	0	0
71000	CONTRACTUAL SERVICES INSURANCE AND BONDS	0	2,500	0	0	0	0	0
71100	OUTSIDE SERVICES	0	554,812	20,000	0	0	0	0
	SUBTOTAL *****	0	557,312	20,000	0	0	0	0
84010	OTHER RECEPTION/MEETINGS	0	4,000	500	0	0	0	0
84300	ADVERTISING	0	1,000	500	0	0	0	0
86300	TESTING	0	20,000	2,000	0	0	0	0
	SUBTOTAL *****	0	25,000	3,000	0	0	0	0
91300	FIXED ASSET ADDITIONS MACHINERY & EQUIPMENT	0	20,000	22,104	0	0	0	0
	SUBTOTAL *****	0	20,000	22,104	0	0	0	0
	TOTAL EXPENDITURES *****	0	681,845	65,883	66,801	0	66,801	90-

# Resource Management

## 2141 DNR 319 MINIGRANTS

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	9,700	5,900	0	0	0	0
	SUBTOTAL *****	0	9,700	5,900	0	0	0	0
	TOTAL REVENUES *****	0	9,700	5,900	0	0	0	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	225	100	0	0	0	0
23000	OFFICE SUPPLIES	0	600	100	0	0	0	0
23001	PRINTING	0	1,100	500	0	0	0	0
23050	OTHER SUPPLIES	0	3,000	3,000	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	0	0	0	0
	SUBTOTAL *****	0	5,125	3,900	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	200	1,200	0	0	0	0
71700	EQUIPMENT RENTALS	0	1,500	100	0	0	0	0
	SUBTOTAL *****	0	1,700	1,300	0	0	0	0
	OTHER							
84010	RECEPTION/MEETINGS	0	175	500	0	0	0	0
84300	ADVERTISING	0	200	200	0	0	0	0
	SUBTOTAL *****	0	375	700	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	2,500	0	0	0	0	0
	SUBTOTAL *****	0	2,500	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	9,700	5,900	0	0	0	0

Decimal values have been truncated.

# Road & Bridge Maintenance Operations—Combined Budget Summary

## **Description of Funding Sources**

---

Prior to FY 2011, the County operated a Public Works Department which was funded entirely from the Road and Bridge Fund. The Public Works operating divisions included: Maintenance Operations, Design and Construction, Stormwater Administration, and Road & Bridge Administration. These divisions were under the direction and control of a commission-appointed Public Works Director. Effective January 1, 2011, the County Commission consolidated the operations of the Design and Construction and Storm Water Administration divisions of the Public Works Department with the offices of Planning & Zoning and Building Codes in order to form a new department, Resource Management.

As a result of this reorganization, the maintenance operations activities are supervised by a Manager of Maintenance Operations who reports to the County Commission. This budget section contains information pertaining to road and bridge maintenance operations of the County.

The County's road and bridge maintenance activities are funded with appropriations from the Road and Bridge Fund and include the following:

- Maintenance Operations (2040)
- Pavement Preservation (2041) This appropriation consists primarily of contractual services and is administered by Resource Management staff. It is included in this section because it is a significant road maintenance activity.
- Insurance Claim Activity (2048)

Revenues to the Road and Bridge Fund include the County's share of the gasoline taxes (County Aid Road Trust funds, or CART funds); the County's share of motor vehicle licensing fees; a portion of the state's vehicle sales taxes; a dedicated property tax; a dedicated one-half cent sales tax, and various other nominal revenues such as right-of-way permits, and interest income. Additional information pertaining to the revenues of the Road and Bridge Fund are presented in a separate budget section, Road and Bridge Fund--Revenues and Distributions to Cities & Road District.

Resources of the Road and Bridge Fund cover 100% of the County's road and bridge maintenance activities. In addition, resources of the Road and Bridge Fund are also used to fund activities that were part of the former Public Works Department but which are now part of the consolidated Resource Management Department.

# Road & Bridge Maintenance Summary

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204	2040	Maintenance Operations	\$ 6,929,617	\$ 6,965,290	\$ 2,970,260	\$ 4,165,796	\$ 1,135,767	\$ 8,271,823
204	2041	Pavement Preservation	\$ 1,824,050	\$ 1,961,359	\$ -	\$ 2,000,000	\$ -	\$ 2,000,000
204	2048	Insurance Claim Activity	\$ 18,961	\$ 10,000	\$ -	\$ 40,000	\$ -	\$ 40,000
<b>Total</b>			<b>\$ 8,772,628</b>	<b>\$ 8,936,649</b>	<b>\$ 2,970,260</b>	<b>\$ 6,205,796</b>	<b>\$ 1,135,767</b>	<b>\$ 10,311,823</b>

## Personnel Summary

Position Title	FY	FY	FY	Change
	2010	2011	2012	
	Full-time	Full-time	Full-time	
	Equiva-	Equiva-	Equiva-	
	lent	lent	lent	
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Office Administrator	0.50 <sup>a</sup>	0.50 <sup>a</sup>	1.00	0.50
Road Maintenance Superintendent	3.00	3.00	3.00	-
Fleet Operations Superintendent	1.00	1.00	1.00	-
Mechanic	3.00	3.00	3.00	-
Maintenance Worker IV	20.00	20.00	20.00	-
Maintenance Worker III	17.00	17.00	17.00	-
Maintenance Worker II	5.00	5.00	5.00	-
Sign Maintenance Specialist	2.00	2.00	2.00	-
Field Services Technician	1.00	1.00	1.00	-
Administrative Assistant	1.00	1.00	1.00	-
Account Specialist	1.00	1.00	1.00	-
Maintenance Worker I Pool	0.48	0.48	0.48	-
Data Management Technician	-	-	1.00	1.00
<b>Total FTEs</b>	<b>55.98</b>	<b>55.98</b>	<b>57.48</b>	<b>1.50</b>
Overtime	\$ 50,000	\$ 50,000	\$ 71,000	\$ 21,000
Crew Leader	\$ 12,348	\$ 12,348	\$ 14,500	\$ 2,152
Night Premium Pool	\$ 1,000	\$ 1,000	\$ 4,500	\$ 3,500
Reassignment Pay	\$ 1,560	\$ 1,560	\$ 500	\$ (1,060)

a .50 FTE in Public Works-Design and Construction (2045)



# Road & Bridge Maintenance Operations

Department Numbers 2040, 2041, 2048

## **Mission**

---

The Road and Bridge Maintenance Operations Department is responsible for the upkeep and repair of 800 miles of roads and the associated right-of-ways as well as bridge and other drainage structures in Boone County. Routine and preventative maintenance includes applying gravel to rural roads, asphalt and concrete patching and sealing, roadside ditching, vegetation control, and bridge maintenance and repair. Traffic services provided include street signing, regulatory signing, dust control, and snow and ice control.

Operations of the department are organized into three geographical operating districts (north, south, and urban) which are supported by an administrative division and a shop division.

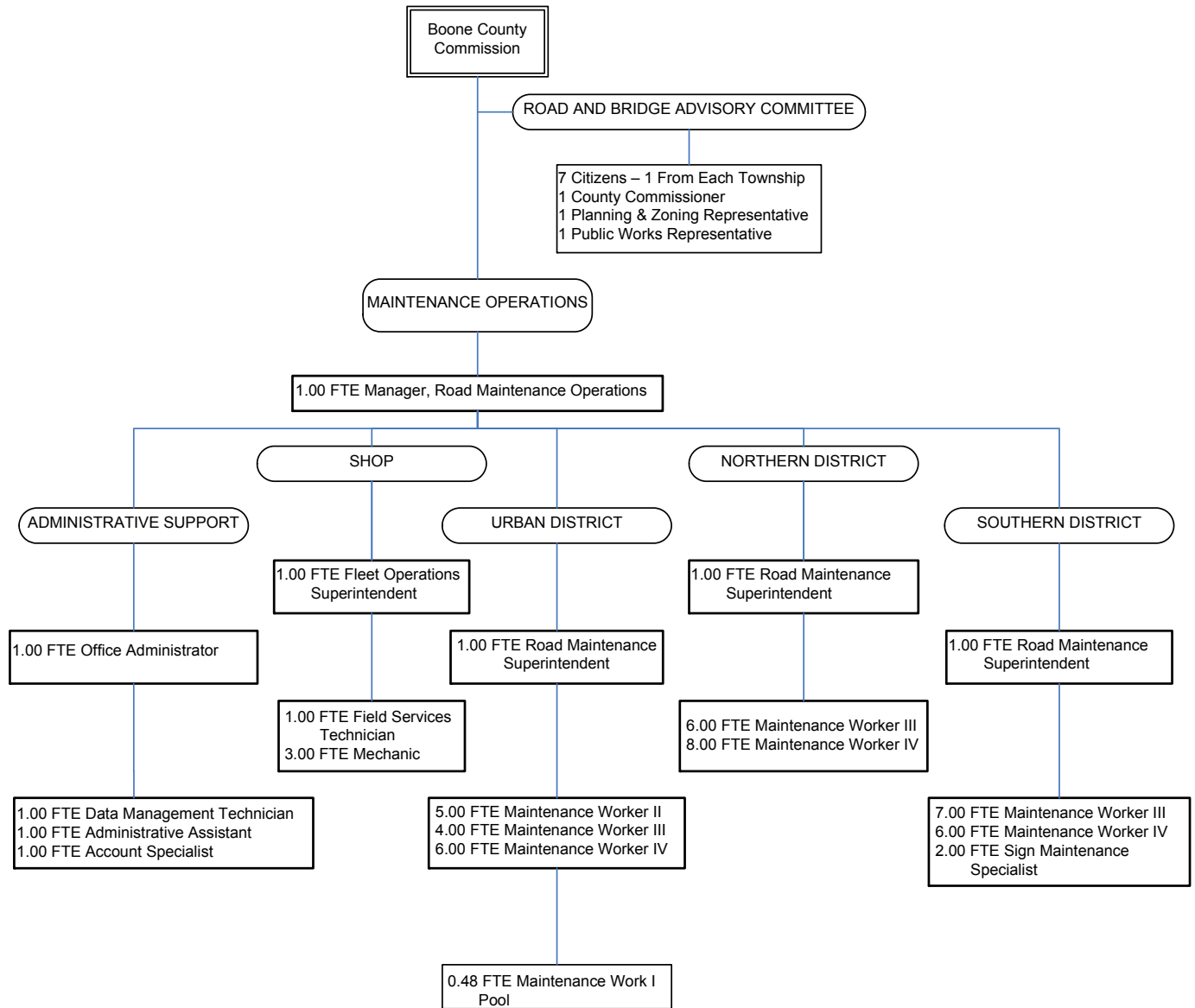
## **Budget Highlights**

---

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2012 are \$8.27 M, which compares to the previous year's budget of \$8.17 M. This increase is due to replacement machinery and equipment as well as the full-year impact of a new FTE position, Data Management Technician, which was approved in the last quarter of FY 2011.

# Road and Bridge Maintenance Operations

## Organizational Chart



# Road and Bridge Maintenance Operations

## Annual Budget

### 2040 PW-MAINTENANCE OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3510	COPIES	0	0	0	50	0	50	0
3573	MECHANIC CHARGES	0	0	0	26,000	0	26,000	0
3585	FUEL SURCHAGE	0	0	0	13,000	0	13,000	0
	SUBTOTAL *****	0	0	0	39,050	0	39,050	0
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	0	0	179,500	243,300	547,800	0
	SUBTOTAL *****	0	0	0	179,500	243,300	547,800	0
	TOTAL REVENUES *****	0	0	0	218,550	243,300	586,850	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	2,082,173	2,144,871	2,048,059	2,238,553	0	2,238,553	4
10110	OVERTIME	58,372	50,000	55,000	71,000	0	71,000	42
10200	FICA	155,639	171,732	155,268	182,112	0	182,112	6
10300	HEALTH INSURANCE	260,458	263,625	259,677	270,750	0	270,750	2
10325	DISABILITY INSURANCE	7,537	7,836	7,643	6,410	0	6,410	18-
10350	LIFE INSURANCE	2,864	2,941	2,897	2,679	0	2,679	8-
10375	DENTAL INSURANCE	19,521	19,758	19,461	20,292	0	20,292	2
10400	WORKERS COMP	156,674	149,597	146,406	148,007	0	148,007	1-
10500	401(A) MATCH PLAN	12,735	19,480	13,505	20,007	0	20,007	2
10510	CERF-EMPLOYER PD CONTRIBUTION	4,081	4,400	4,094	0	0	5,450	23
10600	UNEMPLOYMENT BENEFITS	1,810	0	4,763	0	0	0	0
10900	MECHANIC TOOL ALLOWANCE	4,500	4,500	4,500	4,500	0	4,500	0
10910	PERS. SAFETY EQUIP ALLOW	272	500	500	500	0	500	0
	SUBTOTAL *****	2,766,639	2,839,240	2,721,773	2,964,810	0	2,970,260	4
MATERIALS & SUPPLIES								
22000	POSTAGE	783	700	570	600	0	600	14-
22500	SUBSCRIPTIONS/PUBLICATIONS	0	200	160	160	0	160	20-
23000	OFFICE SUPPLIES	1,451	2,000	500	1,000	0	1,000	50-
23001	PRINTING	1,296	1,000	300	400	0	400	60-
23031	CUSTODIAL SUPPLIES	0	0	0	1,800	0	1,800	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	0	0	8,905	0	8,905	0
23037	SHOP SUPPLIES	0	0	0	1,000	0	1,000	0
23050	OTHER SUPPLIES	17,464	17,140	13,540	3,955	0	3,955	76-
23300	UNIFORMS	0	0	0	2,340	0	2,340	0
23850	MINOR EQUIP & TOOLS (<\$1000)	8,679	11,000	8,300	27,250	0	27,250	147
23855	FURNITURE/FIXTURE <\$1000	0	0	40	500	0	500	0
26000	PAVEMENT REPAIRS MATERIAL	189,643	140,000	190,000	250,000	0	250,000	78
26200	ROCK	765,134	720,000	620,000	700,000	0	700,000	2-
26201	ROCK-VENDOR HAULED	438,038	500,000	0	156,000	0	156,000	68-
26300	MATERIAL & CHEMICAL SUPP.	32,134	108,000	58,000	112,000	0	112,000	3
26302	ROAD SALT	155,250	200,000	200,000	200,000	0	200,000	0
26400	ROAD OIL	490,380	500,000	450,000	447,000	0	447,000	10-
26420	CULVERTS	116,426	230,000	200,000	250,000	0	250,000	8
26500	HIGHWAY SAFETY SIGNS	43,352	25,000	19,000	25,000	0	25,000	0
26600	STRT/TRAFFIC/CONST SIGNS	18,229	75,000	50,000	75,000	0	75,000	0
	SUBTOTAL *****	2,278,264	2,530,040	1,810,410	2,262,910	0	2,262,910	10-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	1,035	1,250	1,070	1,250	0	1,250	0
37210	TRAINING/SCHOOLS	1,794	10,000	4,000	11,950	0	11,950	19
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	76	1,000	300	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	418	3,000	1,100	2,200	0	2,200	26-
	SUBTOTAL *****	3,324	15,250	6,470	16,400	0	16,400	7
UTILITIES								
48000	TELEPHONES	2,861	4,000	3,300	3,600	0	3,600	10-
48002	DATA COMMUNICATIONS	9,723	11,400	11,450	11,592	0	11,592	1-
48050	CELLULAR TELEPHONES	7,921	12,000	7,800	7,800	0	7,800	35-
48100	NATURAL GAS	4,701	4,000	5,000	5,000	0	5,000	25
48200	ELECTRICITY	40,624	47,000	43,000	45,000	0	45,000	4-
48300	WATER	2,347	2,500	2,465	2,500	0	2,500	0
48400	SOLID WASTE	3,746	4,000	3,680	4,000	0	4,000	0
48600	SEWER USE	303	350	391	400	0	400	14
48700	LP GAS	4,414	2,500	3,700	4,200	0	4,200	68
	SUBTOTAL *****	76,645	87,750	80,786	84,092	0	84,092	4-

# Road and Bridge Maintenance Operations

2040 PW-MAINTENANCE OPERATIONS  
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	437,234	575,000	536,795	579,414	0	579,414	0
59001	MOTOR FUEL/PROPANE	618	200	65	0	0	0	0
59025	MOTOR VEHICLE TITLE EXP	22	100	343	100	0	100	0
59050	ENGINE FLUIDS	26,940	30,000	30,000	35,000	0	35,000	16
59100	VEHICLE REPAIRS/MAINTENANCE	0	0	0	25,000	0	25,000	0
59105	TIRES	93,676	110,000	100,400	110,000	0	110,000	0
59200	LOCAL MILEAGE	0	100	0	100	0	100	0
SUBTOTAL *****		558,492	715,400	667,603	749,614	0	749,614	4
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	1,550	4,100	4,100	4,275	0	4,275	4
60100	BLDG REPAIRS/MAINTENANCE	22,432	20,000	20,000	20,000	0	20,000	0
60125	CUSTODIAL/JANITORIAL SERV	12,525	15,500	14,800	15,000	0	15,000	3-
60150	PEST CONTROL	200	200	200	200	0	200	0
60200	EQUIP REPAIRS/MAINTENANCE	281,098	282,500	250,000	199,950	0	199,950	29-
60400	GROUNDS MAINTENANCE	2,315	0	2,635	3,000	0	3,000	0
SUBTOTAL *****		320,123	322,300	291,735	242,425	0	242,425	24-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	35,026	38,000	36,500	36,710	0	36,710	3-
71000	INSURANCE AND BONDS	500	500	500	500	0	500	0
71001	AUTO PHYSICAL DAMAGE INS	35,600	36,500	35,160	36,000	0	36,000	1-
71002	AUTO LIABILITY INS	14,265	15,000	12,873	13,000	0	13,000	13-
71003	INLAND MARINE INS	10,327	10,500	8,797	9,000	0	9,000	14-
71004	PROPERTY INSURANCE	7,519	8,000	8,748	9,000	0	10,220	27
71006	ERRORS & OMISSIONS INS	17,278	17,500	13,132	13,500	0	11,000	37-
71008	GENERAL LIABILITY INS	55,160	56,000	44,085	44,500	0	40,200	28-
71009	D.P. EQUIP-INSURANCE	1,780	2,000	0	2,000	0	2,000	0
71100	OUTSIDE SERVICES	141,130	291,680	278,255	80,750	291,375	372,125	27
71101	PROFESSIONAL SERVICES	0	2,000	2,000	0	0	5,500	175
71600	EQUIP LEASES & METER CHRG	1,147	1,500	1,250	1,500	0	1,500	0
71700	EQUIPMENT RENTALS	26,472	20,000	20,000	20,000	0	20,000	0
SUBTOTAL *****		346,209	499,180	461,300	266,460	291,375	557,755	11
OTHER								
84010	RECEPTION/MEETINGS	0	100	0	100	0	100	0
86300	TESTING	0	0	0	2,500	0	2,500	0
86800	EMERGENCY	0	92,500	0	250,000	0	250,000	170
86910	PY ENCUMBRANCES NOT USED	3,521-	0	150,720-	0	0	0	0
SUBTOTAL *****		3,521-	92,600	150,720-	252,600	0	252,600	172
FIXED ASSET ADDITIONS								
91200	BUILDINGS & IMPROVEMENTS	100,220	0	0	0	12,370	12,370	0
91300	MACHINERY & EQUIPMENT	14,636	119,200	119,107	0	107,100	62,100	47-
91301	COMPUTER HARDWARE	141	8,000	6,870	0	5,500	5,500	31-
91302	COMPUTER SOFTWARE	389	5,077	3,753	5,950	0	5,950	17
91400	AUTO/TRUCKS	0	0	0	0	261,375	261,375	0
91800	LAND	41,000	0	0	0	0	0	0
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	9,500	9,500	0
92300	REPLCMENT MACH & EQUIP	427,052	4,000	3,913	0	709,972	709,972	649
92400	REPLCMENT AUTO/TRUCKS	0	932,290	942,290	0	95,000	69,000	92-
SUBTOTAL *****		583,439	1,068,567	1,075,933	5,950	1,200,817	1,135,767	6
TOTAL EXPENDITURES *****		6,929,617	8,170,327	6,965,290	6,845,261	1,492,192	8,271,823	1

# Road and Bridge Maintenance Operations

## 2041 PAVEMENT PRESERVATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	0	68,575	66,528	0	0	0	0
	SUBTOTAL *****	0	68,575	66,528	0	0	0	0
	TOTAL REVENUES *****	0	68,575	66,528	0	0	0	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	225	34	150	0	150	33-
26300	MATERIAL & CHEMICAL SUPP.	196,992	221,300	219,875	442,600	0	442,600	100
	SUBTOTAL *****	196,992	221,525	219,909	442,750	0	442,750	99
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	38,793	38,205	77,586	0	77,586	100
	SUBTOTAL *****	0	38,793	38,205	77,586	0	77,586	100
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,613,658	52,876	52,418	105,752	0	105,752	100
71202	CONTRACTOR COSTS	0	1,748,806	1,644,311	1,360,762	0	1,360,762	22-
71700	EQUIPMENT RENTALS	13,400	6,575	6,516	13,150	0	13,150	100
	SUBTOTAL *****	1,627,058	1,808,257	1,703,245	1,479,664	0	1,479,664	18-
	TOTAL EXPENDITURES *****	1,824,050	2,068,575	1,961,359	2,000,000	0	2,000,000	3-

## 2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3945	INSURANCE RECOVERIES/PROCEEDS	5,292	0	0	0	0	0	0
	SUBTOTAL *****	5,292	0	0	0	0	0	0
	TOTAL REVENUES *****	5,292	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	5,961	0	0	0	0	0	0
	SUBTOTAL *****	5,961	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	3,000	15,000	0	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	10,000	25,000	10,000	25,000	0	25,000	0
	SUBTOTAL *****	13,000	40,000	10,000	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	18,961	40,000	10,000	40,000	0	40,000	0

Decimal values have been truncated.

# Road & Bridge - Other

Department Numbers 2049, 2080

## **Mission**

---

These budgets account for revenue and expenditures of the Road and Bridge Fund that are not otherwise accounted for within a specific Road and Bridge operating budget. The budget includes distributions of Road and Bridge resources to the various cities, towns, villages, and road district situated within the County. It also includes reimbursement to the General Fund for certain administrative costs (legal, purchasing, human resources, payroll, information technology, etc...)

As previously noted in other budget sections, resources of the Road and Bridge Fund are used to fund 100% of Road and Bridge Maintenance Operations as well certain design, construction, and engineering activities which have been consolidated into the new Resource Management Department. These costs, taken together with the costs included in this budget, account for the total spending from the Road and Bridge Fund. A fund statement for the Road and Bridge Fund is presented within the Fund Statements tab section of this budget document.

## **Budget Highlights**

---

There are no significant changes to this budget.

# Road & Bridge - Other

## Annual Budget

### 2049 PW-ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	840,048	832,700	850,000	850,000	0	850,000	2
3002	PERSONAL PROPERTY CY	154,981	155,400	167,000	164,000	0	164,000	5
3003	RAILROAD AND UTILITY CY	12,935	31,500	48,500	32,000	0	32,000	1
3004	REPLACEMENT SURTAX/GEN CY	162,344	171,000	179,000	171,000	0	171,000	0
3011	REAL ESTATE PY	33,327	20,000	23,700	18,000	0	18,000	10-
3012	PERSONAL PROPERTY PY	19,566	18,000	19,500	18,000	0	18,000	0
3013	RAILROAD & UTILITY PY	221	0	0	0	0	0	0
	SUBTOTAL *****	1,223,425	1,228,600	1,287,700	1,253,000	0	1,253,000	1
	SALES TAXES							
3130	MOTOR VEHICLE SALES TAX	363,759	353,000	360,000	355,000	0	355,000	0
	SUBTOTAL *****	363,759	353,000	360,000	355,000	0	355,000	0
	LICENSES AND PERMITS							
3320	PERMITS	7,043	8,000	7,190	0	0	0	0
	SUBTOTAL *****	7,043	8,000	7,190	0	0	0	0
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	1,331	1,000	1,300	1,300	0	1,300	30
3450	COUNTY AID ROAD TAX	1,197,202	1,150,000	1,165,000	1,150,000	0	1,150,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	13,242	0	0	0	0	0	0
3465	FEDERAL REIMBURSE EXPENSES	64,580	0	27,320	0	0	0	0
3482	FEDERAL DISASTER REIMB (FEMA)	0	0	72,923	0	0	0	0
3490	FISH & WILDLIFE PILT	39,083	0	30,000	30,000	0	30,000	0
3491	NATL FOREST PILT	13,696	0	10,000	10,000	0	10,000	0
3492	BUREAU OF LAND MGMT PILT	7,018	6,000	7,785	8,000	0	8,000	33
	SUBTOTAL *****	1,336,153	1,157,000	1,314,328	1,199,300	0	1,199,300	3
	CHARGES FOR SERVICES							
3510	COPIES	130	100	5	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	265,755	445,125	469,744	0	0	0	0
3551	COMMISSIONS-CSRD	5,400	5,500	5,500	5,500	0	5,500	0
3573	MECHANIC CHARGES	27,242	26,000	26,000	0	0	0	0
3585	FUEL SURCHARGE	12,872	12,800	13,000	0	0	0	0
	SUBTOTAL *****	311,402	489,525	514,249	5,500	0	5,500	98-
	INTEREST							
3710	INTEREST	417	600	10	75	0	75	87-
3719	INT-FINANCIAL INST TAX	1	10	5	5	0	5	50-
	SUBTOTAL *****	419	610	15	80	0	80	86-
	MISCELLANEOUS							
3825	EQUIPMENT USE CHARGE	314	0	0	0	0	0	0
3826	PRIOR YEAR COST REPAYMENT	0	0	340	0	0	0	0
3830	SALES	2,926	1,000	3,235	1,000	0	1,000	0
3835	SALE OF COUNTY FIXED ASSET	69,708	150,000	7,070	0	0	0	0
	SUBTOTAL *****	72,949	151,000	10,645	1,000	0	1,000	99-
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	3,628	0	0	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	11,097,938	0	0	0	0	0	0
	SUBTOTAL *****	11,101,567	0	0	0	0	0	0
	TOTAL REVENUES *****	14,416,721	3,387,735	3,494,127	2,813,880	0	2,813,880	16-
	CONTRACTUAL SERVICES							
71104	ADMINISTRATIVE SERVICES	250,000	350,000	350,000	309,500	0	309,500	11-
71300	REBATES TO SP DISTRICTS	268,124	269,604	0	0	0	0	0
71305	CART/MV DISTRIBUTION TO RD DIS	0	0	76,250	75,250	0	75,250	0
71350	PROPTXDIST-STATUTORY(R&BFUND)	0	0	203,305	205,350	0	205,350	0
71400	REPLACEMENT REVENUE	1,772,551	1,890,000	0	0	0	0	0
71405	SALESTXDIST-REPLC PROP TX RLCK	0	0	930,050	1,038,400	0	1,038,400	0
71450	REVENUE SHARING	550,000	552,500	0	0	0	0	0
71451	SALESTXDIST - FORMULA	0	0	1,012,800	1,078,800	0	1,078,800	0
71452	SALESTXDIST-APPLICATION	0	0	66,420	70,800	0	70,800	0
71453	SALESTXDIST-ROAD DISTRICT	0	0	117,000	115,105	0	115,105	0
71500	BUILDING USE/RENT CHARGE	50,000	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	2,890,675	3,112,104	2,805,825	2,943,205	0	2,943,205	5-
	TOTAL EXPENDITURES *****	2,890,675	3,112,104	2,805,825	2,943,205	0	2,943,205	5-

# Road & Bridge - Other

## 2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	11,568,348	11,117,000	12,050,000	12,290,000	0	12,290,000	10
	SUBTOTAL *****	11,568,348	11,117,000	12,050,000	12,290,000	0	12,290,000	10
	INTEREST							
3711	INT-OVERNIGHT	5,568	5,000	6,700	6,700	0	6,700	34
3712	INT-LONG TERM INVEST	121,130	40,000	47,000	39,000	0	39,000	2-
3718	INT-SALES TAX	0	1,000	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	78,718-	0	0	0	0	0	0
	SUBTOTAL *****	47,980	46,000	53,700	45,700	0	45,700	0
	TOTAL REVENUES *****	11,616,328	11,163,000	12,103,700	12,335,700	0	12,335,700	10
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	11,097,938	0	0	0	0	0	0
	SUBTOTAL *****	11,097,938	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	11,097,938	0	0	0	0	0	0

Decimal values have been truncated.



# Energy Grants Passed through to Boone County Regional Sewer District

Department Number 2973

## **Mission**

---

This budget accounts for energy grant revenues received and passed-through to Boone County Regional Sewer District.

The County applied for an “Energize Missouri” grant on behalf of the Boone County Regional Sewer District in fiscal year 2010.

## **Budget Highlights**

---

Unspent grant monies will be re-budgeted in subsequent fiscal years, as allowed by the grantor.

# Energy Grants

## Annual Budget

### 2973 BCRSD ENERGIZE MO COMMUNITIES

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	14,750	113,301	25,999	0	0	0	0
	SUBTOTAL *****	14,750	113,301	25,999	0	0	0	0
	TOTAL REVENUES *****	14,750	113,301	25,999	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	14,750	113,301	25,999	0	0	0	0
	SUBTOTAL *****	14,750	113,301	25,999	0	0	0	0
	TOTAL EXPENDITURES *****	14,750	113,301	25,999	0	0	0	0

Decimal values have been truncated.

# Community Health

Department Number 1410

## **Mission**

---

The Community Health budget provides county funding for the joint operation of the Boone County/City of Columbia Health Department which is administered by the City of Columbia. The City of Columbia and Boone County health departments merged in 1974. Services provided include communicable disease control, hypertension screening, immunizations, STD clinic services, family planning clinics, prenatal clinics, WIC supplemental food and nutrition education program, health education, and home nursing services. In addition, professional social workers are available during all clinics and during other office hours to receive walk-in clients for eligibility determination, information and referral, pregnancy testing, utility assistance, and general consultation.

The operations of the Health Department are housed in a facility that is jointly owned by the City of Columbia and Boone County. Joint management of the facility is achieved through a condo association arrangement.

This budget also includes county appropriations for dental and rent assistance that are administered through the Health Department.

## **Budget Highlights**

---

This budget includes shared costs for Administration, Clinic and Nursing, Environmental Health, Social Services, and Women, Infants, and Children (WIC). The county's cost-share ratio is 35%, reflecting an average of the estimated services provided to non-Columbia residents, and the current relative population estimates.

There are no significant changes to this budget.

# Community Health

## Annual Budget

### 1410 COMMUNITY HEALTH

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	300	100	200	100	0	100	0
3323	FOOD INSPECTION FEES	26,185	26,000	24,000	22,225	0	22,225	14-
	SUBTOTAL *****	26,485	26,100	24,200	22,325	0	22,325	14-
	CHARGES FOR SERVICES							
3596	ABATEMENT COST REIMBURSEMENT	4,562	5,500	3,500	4,000	0	4,000	27-
	SUBTOTAL *****	4,562	5,500	3,500	4,000	0	4,000	27-
	TOTAL REVENUES *****	31,047	31,600	27,700	26,325	0	26,325	16-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	10,740	16,006	18,648	18,648	0	18,648	16
	SUBTOTAL *****	10,740	16,006	18,648	18,648	0	18,648	16
	OTHER							
86640	DENTAL ASSISTANCE	5,000	5,000	5,000	5,000	0	5,000	0
86655	ENERGY ASSISTANCE PROGRAM	7,000	7,000	7,000	7,000	0	7,000	0
86680	DEPT OF HEALTH & COMM SRV	858,290	982,139	833,302	960,385	0	960,385	2-
	SUBTOTAL *****	870,290	994,139	845,302	972,385	0	972,385	2-
	TOTAL EXPENDITURES *****	881,030	1,010,145	863,950	991,033	0	991,033	1-

Decimal values have been truncated.

# Social Services

Department Number 1420

## Mission

The Division of Human Services is part of the Columbia–Boone County Public Health and Human Services Department. The Department is operated by the City of Columbia with joint funding provided by Boone County pursuant to an intergovernmental agreement. This budget includes all amounts appropriated by the County Commission for social services which are administered by the Division of Human Services. Division personnel evaluate funding requests, develop funding recommendations, and provide contract administration.

## Budget Highlights

The total appropriations are comprised of the following:

- Funding for services (reflects no change in county funding from the prior year)
- Administration Services provided through the Division of Human Services (City of Columbia, reflects level funding)

## Annual Budget

### 1420 SOCIAL SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
84200	OTHER CONTRACTS	24,693	98,870	98,870	98,871	0	98,871	0
86621	IN HOME ASSISTANCE	6,713	0	0	0	0	0	0
86630	ELDERLY SUPPORT SERVICES	14,566	0	0	0	0	0	0
86631	ADULT DAY CARE	2,000	0	0	0	0	0	0
86647	SHELTER FOR CHILDREN/YOUTH	10,136	0	0	0	0	0	0
86650	CHILD DAY CARE	14,000	0	0	0	0	0	0
86665	EMERGENCY FOOD PANTRY	17,250	0	0	0	0	0	0
86682	COMMUNITY SERV ADVS COMM	19,523	19,523	19,523	19,523	0	19,523	0
86690	ELDRLY-HANDCPPED TRANSP.	7,979	0	0	0	0	0	0
	SUBTOTAL *****	116,860	118,393	118,393	118,394	0	118,394	0
	TOTAL EXPENDITURES *****	116,860	118,393	118,393	118,394	0	118,394	0

Decimal values have been truncated.

# Community Services

Department Number 1430

## Mission

This budget reflects all amounts appropriated by the County Commission for various community services. The County is required by state statute to provide for Indigent Burials; all other appropriations are discretionary.

## Budget Highlights

The budget includes appropriations for the following services and programs:

- **Central Missouri Humane Society:** The Humane Society encourages and promotes the humane treatment of animals through public education efforts. Additionally, the Humane Society provides for the humane care, adoption, and disposition of lost, stray, and unwanted animals. This appropriation is in addition to the county's share of the animal control contract with the Humane Society, which is included in the county's Animal Control Budget (see department number 1730)
- **Indigent Burials:** This appropriation pays for the burial expenses of indigent persons in accordance with the policies established in Commission Order 284-90. The budget reflects an increase in this appropriation amount based on historical trends.
- **University Extension Council:** The Council was established pursuant to RSMo 262.550 and provides educational programs to Boone County citizens using University of Missouri resources and information.
- **Boone County Historical Society:** This not-for-profit society develops, maintains, collects, and preserves historical artifacts of Boone County and provides the operating budget for the Walters-Boone County Historical Museum and Visitor's Center.

The FY 2012 appropriations reflect no change in funding levels.

## Annual Budget

### 1430 COMMUNITY SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86610	HUMANE SOCIETY	10,260	10,260	10,260	10,260	0	10,260	0
86615	INDIGENT BURIALS	4,250	5,000	3,000	5,000	0	5,000	0
86675	EXTENSION COUNCIL	125,000	120,000	120,000	120,000	0	120,000	0
86689	BOONE CO HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	149,510	145,260	143,260	145,260	0	145,260	0
	TOTAL EXPENDITURES *****	149,510	145,260	143,260	145,260	0	145,260	0

Decimal values have been truncated.

# Animal Control

Department Number 1730

## Mission

This budget includes appropriations for implementation of the County's animal control ordinance. The County does not operate its own department; instead, services are obtained through a contract with the Boone County/Columbia City Health Department.

## Budget Highlights

The contract with the City of Columbia provides 2.0 FTE animal control officers (out of a total city staff of 6 officers) and .33 FTE clerical staff. The City of Columbia contracts with the Central Missouri Humane Society for detention and boarding services for the Animal Control program; the County pays 33% of the cost of this contract as well as 33% of all other operating costs. The County receives impoundment fees and boarding fees. In addition, the County provides Animal Control services to the City of Ashland pursuant to an intergovernmental agreement; Ashland reimburses the County for the cost of these services.

There are no significant changes to this budget.

## Annual Budget

### 1730 ANIMAL CONTROL

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	775	1,150	2,300	1,150	0	1,150	0
	SUBTOTAL *****	775	1,150	2,300	1,150	0	1,150	0
	CHARGES FOR SERVICES							
3515	IMPOUNDMENT FEES	3,310	3,500	2,900	3,500	0	3,500	0
3516	BOARDING FEES	3,665	3,500	4,700	3,500	0	3,500	0
3528	REIMB PERSONNEL/PROJECTS	6,826	6,826	6,822	6,826	0	6,826	0
	SUBTOTAL *****	13,801	13,826	14,422	13,826	0	13,826	0
	TOTAL REVENUES *****	14,576	14,976	16,722	14,976	0	14,976	0
	VEHICLE EXPENSE							
59025	MOTOR VEHICLE TITLE EXP	11	0	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,959	1,650	1,650	1,000	0	1,000	39-
	SUBTOTAL *****	1,970	1,650	1,650	1,000	0	1,000	39-
	CONTRACTUAL SERVICES							
71900	ANIMAL CONTROL	165,639	165,654	154,608	170,915	0	170,915	3
	SUBTOTAL *****	165,639	165,654	154,608	170,915	0	170,915	3
	TOTAL EXPENDITURES *****	167,609	167,304	156,258	171,915	0	171,915	2

Decimal values have been truncated.

# On-Site Waste Water

Department Number 1740

## Mission

The budget includes appropriations for the implementation and administration of the county's on-site wastewater ordinance. The regulations, enacted October 1992, monitor the design, construction, and modification of small on-site waste water systems. The regulations are enforced to protect public health and to prevent the entrance of diseases into the County by way of wastewater. The County administers the program through a contract with the Boone County/City Health Department.

## Budget Highlights

Program revenues have fallen sharply, a reflection of the general slow-down in construction. As a result, Department of Health staff personnel resources have been reallocated to environmental health activities; as a result, the Community Health budget (Depart. No. 1410) reflects an increase.

Permit fees were increased in FY 2010; the increase was expected to produce 50% cost-recovery of the program expenses. The County Commission intends to review the fee annually, with a goal to increase fees to a 75% cost-recovery level by 2012.

The current economic climate has resulted in lower-than-expected revenues. As a result, estimated fee revenue for both FY 2011 and FY 2012 has been reduced.

## Annual Budget

### 1740 ON-SITE WASTE WATER

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3321	LICENSES AND PERMITS WASTE WATER CONST. PERMIT	22,475	22,000	23,600	20,280	0	20,280	7-
	SUBTOTAL *****	22,475	22,000	23,600	20,280	0	20,280	7-
	TOTAL REVENUES *****	22,475	22,000	23,600	20,280	0	20,280	7-
86606	OTHER ON-SITE SEWAGE PROGRAM	71,188	73,699	72,466	72,860	0	72,860	1-
	SUBTOTAL *****	71,188	73,699	72,466	72,860	0	72,860	1-
	TOTAL EXPENDITURES *****	71,188	73,699	72,466	72,860	0	72,860	1-

Decimal values have been truncated.



# Domestic Violence Fund

Department Number 2030

## Mission

The Domestic Violence budget accounts for fees collected under RSMo 451.151, 455.200-205, and 479.261. The fees are to be used to provide shelter for victims of domestic violence. The County Commission administers the budget for the Domestic Violence Fund and authorizes the distribution of monies to local shelter(s).

## Budget Highlights

The revenues consist of a \$10 fee collected on marriage licenses and a \$2 surcharge collected on civil and criminal cases.

During FY 2011, the County Commission adopted a commission order to restate and amend the County's policies and procedures relating to the collection and distribution of these monies. The policies require the County to determine the amount of funds available for distribution as of September 30<sup>th</sup> each year with said funds appropriated for distribution in the following year. As a transition year, the total appropriations for FY 2012 are less than in the previous year. There are no significant changes in this budget.

## Annual Budget

### 2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3566	RECORDER FEES	11,090	10,500	10,840	10,500	0	10,500	0
3567	DOM VIOLENCE FEES-CIR CLK	20,595	21,000	20,950	21,000	0	21,000	0
	SUBTOTAL *****	31,685	31,500	31,790	31,500	0	31,500	0
	INTEREST							
3711	INT-OVERNIGHT	7	5	9	5	0	5	0
3712	INT-LONG TERM INVEST	151	55	70	60	0	60	9
3798	INC/DEC IN FV OF INVESTMENTS	91-	0	0	0	0	0	0
	SUBTOTAL *****	67	60	79	65	0	65	8
	TOTAL REVENUES *****	31,753	31,560	31,869	31,565	0	31,565	0
	OTHER							
86900	MISCELLANEOUS	32,613	33,000	31,251	9,300	0	9,300	71-
	SUBTOTAL *****	32,613	33,000	31,251	9,300	0	9,300	71-
	TOTAL EXPENDITURES *****	32,613	33,000	31,251	9,300	0	9,300	71-

Decimal values have been truncated.

# Hospital Profit Share

Department Number 2090

## Mission

The County Commission established the Hospital Profit Share Fund mid-year 1996. At that time, all cumulative amounts that had been received as additional lease compensation pursuant to the 1988 lease of the Boone Hospital Center were transferred from the General Fund into this fund. The “additional lease compensation” was commonly referred to as “hospital profit share”. The hospital lease was revised in 2001 and the new lease terms did not provide for payment of additional lease compensation to the County. The County no longer receives profit share revenues pursuant to the revised lease of Boone Hospital Center. Remaining assets in this fund will continue to earn investment income until fully expended by the County Commission through the annual appropriation process, at which time the fund will be closed.

The stated purpose of the fund was to provide support for county-wide or community projects and initiatives which would enhance public health and welfare; however the revenues are not legally restricted as to use and may be appropriated for any legal County purpose.

A fund statement for the Hospital Profit Share Fund is provided in the Fund Statement tab section.

## Budget Highlights

During FY 2011, the residual assets of the Hospital Profit Share fund were transferred to the Fairground Maintenance Fund (212; dept. #2120) and the fund was closed.

## Annual Budget

### 2090 HOSPITAL PROFIT SHARE

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	57	57	65	0	0	0	0
3712	INT-LONG TERM INVEST	1,229	600	415	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	801-	0	0	0	0	0	0
	SUBTOTAL *****	485	657	480	0	0	0	0
	TOTAL REVENUES *****	485	657	480	0	0	0	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	30,000	0	0	0	0	0
	SUBTOTAL *****	0	30,000	0	0	0	0	0
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	0	85,192	86,004	0	0	0	0
	SUBTOTAL *****	0	85,192	86,004	0	0	0	0
	TOTAL EXPENDITURES *****	0	115,192	86,004	0	0	0	0

Decimal values have been truncated.

# Local Emergency Planning Committee (LEPC)

Department Numbers 2100-2102

## **Mission**

---

This budget was established mid-year 1998 to account for revenues received by the Local Emergency Planning Committee (LEPC) from the State of Missouri. The County voluntarily serves as fiscal agent for these funds. Unexpended funds received in one year accumulate in the fund and are available for subsequent appropriation. The County Commission is the appropriating authority for this budget and the Boone County Treasurer administers this budget.

The primary on-going activities are accounted for in Depart. No. 2100, LEPC. Beginning in 2008, the LEPC received two grants, which are accounted for in Depart. No. 2101LEPC-CEPF (a grant from the Chemical Emergency Preparedness Fund) and Depart. No. 2102 LEPC-HMEP (a grant for Hazardous Materials Emergency Planning).

## **Budget Highlights**

---

The FY 2012 budget includes appropriations pertaining to the CEPF grant noted above. Grant monies were received in 2008 and are being appropriated and spent over the span of several years.

# Local Emergency Planning Committee

## Annual Budget

### 2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	24	23	28	28	0	28	21
3712	INT-LONG TERM INVEST	516	503	172	172	0	172	65-
3798	INC/DEC IN FV OF INVESTMENTS	341-	270-	0	0	0	0	0
	SUBTOTAL *****	198	256	200	200	0	200	21-
	TOTAL REVENUES *****	198	256	200	200	0	200	21-

### 2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,639	0	7,700	7,700	0	7,700	0
	SUBTOTAL *****	7,639	0	7,700	7,700	0	7,700	0
	TOTAL REVENUES *****	7,639	0	7,700	7,700	0	7,700	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	0	0	50	0	50	0
23001	PRINTING	0	0	0	50	0	50	0
	SUBTOTAL *****	0	0	0	100	0	100	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	0	1,540	740	2,220	0	2,220	44
37210	TRAINING/SCHOOLS	3,057	4,325	4,300	9,625	0	9,625	122
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	3,477	873	2,369	0	2,369	31-
37230	MEALS & LODGING-TRAINING	79	4,086	2,522	8,113	0	8,113	98
	SUBTOTAL *****	3,136	13,428	8,435	22,327	0	22,327	66
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	120	0	0	0	0	0
	SUBTOTAL *****	0	120	0	0	0	0	0
	OTHER							
84300	ADVERTISING	167	168	140	200	0	200	19
	SUBTOTAL *****	167	168	140	200	0	200	19
	TOTAL EXPENDITURES *****	3,304	13,716	8,575	22,627	0	22,627	64

### 2102 LEPC-HMEP GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	800	0	0	0	0	0	0
	SUBTOTAL *****	800	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	800	0	0	0	0	0	0

Decimal values have been truncated.

# Community Health

(Dedicated Hospital Lease Revenue)

Department Number 2130

## Mission

This budget accounts for the additional lease compensation received pursuant to the operating lease of Boone Hospital Center. Under the terms of the lease agreement, the County receives two components of lease payment. The first and primary component of lease payment is unrestricted as to use and is accounted for within the County's General Fund (dept. 1190). The second component of lease payment (\$500,000 per year) began in 2010 and is restricted to Community Health purposes and is therefore accounted for within a special revenue fund.

The County Commission is the appropriating authority for this budget.

## Budget Highlights

The County Commission intends to develop allocation guidelines and polices to guide the appropriation of these monies. Until such allocation policies are approved, the County Commission has elected not to appropriate funds.

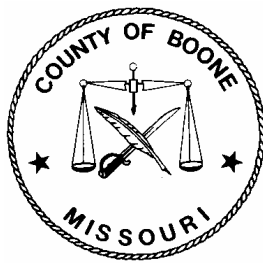
## Annual Budget

### 2130 CMNTY HEALTH/MED (HSPTL LEASE)

213 CMNTY HEALTH/MED (HSPTL LEASE)

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	281	340	675	675	0	675	98
3712	INT-LONG TERM INVEST	6,247	4,100	3,950	3,950	0	3,950	3-
3798	INC/DEC IN FV OF INVESTMENTS	4,233-	0	0	0	0	0	0
	SUBTOTAL *****	2,295	4,440	4,625	4,625	0	4,625	4
	MISCELLANEOUS							
3823	HOSPITAL LEASE	500,000	500,000	500,000	500,000	0	500,000	0
	SUBTOTAL *****	500,000	500,000	500,000	500,000	0	500,000	0
	TOTAL REVENUES *****	502,295	504,440	504,625	504,625	0	504,625	0

Decimal values have been truncated.



# Economic Support

Department Number 1510

## Mission

This budget includes appropriations intended to promote local economic development. The County is not legally required to provide funding for these activities; however, the County Commission has voluntarily approved funding for several years.

## Budget Highlights

The budget includes appropriations for the following:

- **Regional Economic Development, Inc. (REDI):** Promotes economic expansion and growth in Boone County.
- **Centralia Chamber of Commerce:** Promotes economic expansion and growth in Centralia. *Due to budgetary constraints, this funding was reduced in FY 2010 and FY 2011, and eliminated in FY 2012.*
- **Show Me Games:** Promotes participation in and expansion of the Olympic-styled, statewide multi-sport program that is held each year in Boone County. *Due to budgetary constraints, this funding was reduced in from \$20,000 to \$18,000 in FY 2010 and has remained at \$18,000 since then.*

## Annual Budget

### 1510 ECONOMIC SUPPORT

100 GENERAL FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86686	ECONOMIC DEVELOP-CENTRALIA	2,000	1,000	1,000	0	0	0	0
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	0	18,000	0
	SUBTOTAL *****	55,000	54,000	54,000	53,000	0	53,000	1-
	TOTAL EXPENDITURES *****	55,000	54,000	54,000	53,000	0	53,000	1-

Decimal values have been truncated.

# Parks and Recreation

Department Number 1610

## Mission

The Boone County Commission created the Parkland Study Committee in September 1990. The Committee was formed to advise the County Commission on matters relating to the acquisition and development of parks and recreation facilities. Planning and Zoning Operations (department number 1710) continues to provide support services for the Committee and the County Commission until a full-time Parks and Recreation staff is warranted. It appears that the need for full-time staff is still several years away.

This budget includes appropriations for maintenance of county-owned park properties and is administered by the Facilities Maintenance Department.

## Budget Highlights

Prior to 1997, this budget accounted for appropriations related to the acquisition and improvement of the county-owned portion of the MKT trail. Since 1998, this budget reflects only maintenance appropriations related to county-owned parkland.

County-owned parkland includes the county's section of the MKT trail and the El Chaparral subdivision park.

Budget revisions were required mid-year 2008, 2009, and 2010 to cover the cost of significant repairs resulting from flood damage. The FY 2011 appropriations have been returned to normal levels and there are no significant changes to this budget.

## Annual Budget

### 1610 PARKS & RECREATION

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
100	GENERAL FUND							
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	UTILITIES							
48200	ELECTRICITY	78	86	86	86	0	86	0
	SUBTOTAL *****	78	86	86	86	0	86	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	1,000	500	1,315	0	1,315	31
60400	GROUPS MAINTENANCE	30,163	33,366	30,000	33,674	0	33,674	0
	SUBTOTAL *****	30,163	34,366	30,500	34,989	0	34,989	1
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	25,244	42,283	42,283	38,950	0	38,950	7-
	SUBTOTAL *****	25,244	42,283	42,283	38,950	0	38,950	7-
	TOTAL EXPENDITURES *****	55,486	76,735	72,869	74,025	0	74,025	3-

Decimal values have been truncated.



# Fairground Capital and Maintenance

Department Number 2120

## **Mission**

---

The Boone County Fairground property (including buildings and equipment) were purchased by the County in 1999 from the debt-burdened Agricultural-Mechanical Society and the Boone County Fair Inc. Pursuant to an operating lease agreement, the day-to-day operations of the property continued under the direction of the Fair Board, Inc, until October 2011. Under the terms and conditions of the Boone County Fair, Inc. operating lease agreement, the County neither received revenue nor provided operating subsidies.

The County Commission entered into a temporary 3-month operating agreement with TAG Events, LLC effective October 1, 2011, which required payment from the County. Effective January 1, 2012, the County Commission entered into a two-year management contract with TAG Events. The contract requires an operating subsidy from the County and reimbursement for 50% of utility cost. In the event that operations are profitable, the contract provides for re-payment of the operating subsidy to the County as well as profit-sharing with the contractor.

The Fairground Capital and Maintenance Fund was created in FY 2002 by local policy. It was established using the net insurance proceeds (approximately \$500,000) received during 2002 from structural damage sustained at the Boone County Fairgrounds. The County Commission elected to not rebuild some of the damaged structures; instead, the insurance proceeds were set aside into a special revenue fund and have been used to pay for various maintenance and capital needs. In the past, this budget reflected the appropriations pertaining to capital and maintenance needs of the fairground property. Beginning in 2009, it also accounted for the County's property insurance premium associated with Fairground properties. Currently, the budget accounts for operating transfers-in from the General Fund which will be used to pay for the contractual obligations described above as well as capital repairs. Profit sharing revenues, if any, are also accounted for within this fund.

The County Commission approves and administers this budget.

## **Budget Highlights**

---

The FY 2012 budget includes appropriations for the following:

- Property insurance
- Operating subsidy
- Fifty percent (50%) reimbursement of utilities
- Building repairs
- Contingency needs

# Fairground and Capital Maintenance

## Annual Budget

### 2120 FAIRGROUND MAINTENANCE FUND

212 FAIRGROUND MAINTENANCE FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	26	30	13	18	0	18	40-
3712	INT-LONG TERM INVEST	582	200	87	115	0	115	42-
3798	INC/DEC IN FV OF INVESTMENTS	330-	0	0	0	0	0	0
	SUBTOTAL *****	279	230	100	133	0	133	42-
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	0	500	0	0	0	0	0
3822	OTHER LEASE REVENUE	0	12,708	7,313	0	0	0	0
3880	CONTRIBUTIONS	49,416	0	250	0	0	0	0
	SUBTOTAL *****	49,416	13,208	7,563	0	0	0	0
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	0	135,000	135,000	0	0	375,000	177
3917	OTI: FROM SPECIAL REVENUE FUND	0	85,192	86,004	0	0	0	0
	SUBTOTAL *****	0	220,192	221,004	0	0	375,000	70
	TOTAL REVENUES *****	49,695	233,630	228,667	133	0	375,133	60
	UTILITIES							
48100	NATURAL GAS	0	3,900	704	0	0	0	0
48200	ELECTRICITY	0	18,600	11,138	0	0	0	0
48300	WATER	0	1,940	1,620	0	0	0	0
48600	SEWER USE	0	975	1,165	0	0	0	0
	SUBTOTAL *****	0	25,415	14,627	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	3,816	3,826	0	0	0	0
	SUBTOTAL *****	0	3,816	3,826	0	0	0	0
	CONTRACTUAL SERVICES							
71004	PROPERTY INSURANCE	10,063	10,064	9,268	0	0	11,008	9
71100	OUTSIDE SERVICES	0	135,000	135,000	0	0	200,000	48
71112	REIMBURSEABLES	0	0	0	0	0	75,000	0
	SUBTOTAL *****	10,063	145,064	144,268	0	0	286,008	97
	OTHER							
86850	CONTINGENCY	0	89,944	0	0	0	87,000	3-
	SUBTOTAL *****	0	89,944	0	0	0	87,000	3-
	FIXED ASSET ADDITIONS							
91200	BUILDINGS & IMPROVEMENTS	22,228	0	0	0	0	0	0
92200	REPLACEMENT BLDGS & IMPRV	0	0	0	0	0	100,000	0
	SUBTOTAL *****	22,228	0	0	0	0	100,000	0
	TOTAL EXPENDITURES *****	32,292	264,239	162,721	0	0	473,008	79

Decimal values have been truncated.

# Boone County Fairground Regional Recreation District

Department Number 2150

## **Mission**

---

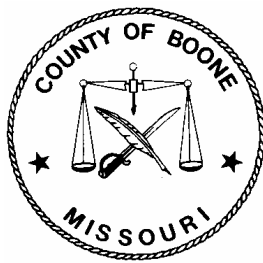
The Boone County Fairground Regional Recreation District Fund was established in 2011 to account for the revenue and expenditures resulting from a one-half cent sales tax imposed by the County Commission on all retail sales within the district's boundaries. Property located within the district's boundaries consists of property solely owned by Boone County and commonly known as the Boone County Fairgrounds. Proceeds of the sales tax will be used for maintenance, repair, and improvement of property located within the district.

The County Commission approves and administers this budget.

## **Budget Highlights**

---

No appropriations have been approved at this time.



# Operating Budgets—

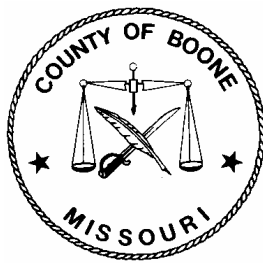
## Other Funds

This section contains the County's detailed operating budgets for appropriations, activities, departments, and offices financed from resources other than the County's General Revenue Fund and its various special revenue funds. A description of these funds may be found in the General Information section of this document.

On the following pages, some of the budgets represent a cost center for specific activities, such as a debt service budget that accounts for principal and interest payments for bonds. Other budgets reflect the costs and activities required to operate an entire department, such as Facilities Maintenance and Housekeeping. The nature and extent of information presented for each budget varies accordingly.

The budgets have been grouped and presented by fund type as follows:

- Debt Service Funds
- Internal Service Funds
- Trust Funds



# Debt Service Funds

Department Numbers 3040, 3050, 3830, 3840  
3850, 3860, 3870, 3880, 3890, 3900, 3920

## **Mission**

---

As needed, the County establishes budgets in debt service funds in order to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding general obligation debt. The Boone County Treasurer administers these budgets.

## **Budget Highlights**

---

Debt service payments accounted for in debt service funds include the following:

- 2005 Series Taxable Special Obligation Bonds- Land and Building Acquisition (Dept. No.3040)
- 2010 Series Taxable Special Obligation Bonds- Sheriff Annex and Election Equipment Storage Building Project (Dept. No.3050)
- 2000A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3830)
- 2000B Series General Obligation Bonds-Road NID Program (Dept. No. 3840)
- 2001 Series General Obligation Bonds-Road NID Program (Dept. No. 3850)
- 2006A Series General Obligation Bonds-Road NID Program (Dept. No. 3860)
- 2008 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3870)
- 2010A Series General Obligation Bonds-Sewer NID Program (Dept. No. 3880)
- 2010 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3890)
- 2011 Series General Obligation Bonds-Sewer NID DNR Program (Dept. No. 3900)
- 2011 Series General Obligation Bonds-Sewer NID Program (Dept. No. 3920)

Comprehensive information pertaining to County debt service expenditures is presented in the General Information section of this document. Also, refer to the Fund Statements for the various debt service funds located in the Fund Statement tab section of this document.

# Debt Service Funds

## Annual Budget

### 3040 2005 SERIES SPEC OB BNDS-TXBL

304 2005 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	1,249	1,200	1,261	0	0	0	0
3712	INT-LONG TERM INVEST	26,728	9,000	8,400	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	17,372-	0	0	0	0	0	0
	SUBTOTAL *****	10,606	10,200	9,661	0	0	0	0
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	30,920	0	0	0	0	0	0
	SUBTOTAL *****	30,920	0	0	0	0	0	0
	TOTAL REVENUES *****	41,526	10,200	9,661	0	0	0	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	55,000	55,000	55,000	1,800,000	0	1,800,000	172
84100	INTEREST EXPENSE	111,290	108,280	108,274	53,382	0	53,382	50-
86900	MISCELLANEOUS	1,520	1,520	1,500	0	0	0	0
	SUBTOTAL *****	167,810	164,800	164,774	1,853,382	0	1,853,382	24
	TOTAL EXPENDITURES *****	167,810	164,800	164,774	1,853,382	0	1,853,382	24

### 3050 2010 SERIES SPEC OB BONDS-TXBL

305 2010 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	7,936	14,510	14,510	13,415	0	13,415	7-
	SUBTOTAL *****	7,936	14,510	14,510	13,415	0	13,415	7-
	INTEREST							
3711	INT-OVERNIGHT	33	0	25	25	0	25	0
3712	INT-LONG TERM INVEST	695	0	200	200	0	200	0
3798	INC/DEC IN FV OF INVESTMENTS	556-	0	0	0	0	0	0
	SUBTOTAL *****	172	0	225	225	0	225	0
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	60,000	60,000	60,000	60,000	0	60,000	0
3917	OTI: FROM SPECIAL REVENUE FUND	40,000	40,000	40,000	40,000	0	40,000	0
	SUBTOTAL *****	100,000	100,000	100,000	100,000	0	100,000	0
	TOTAL REVENUES *****	108,109	114,510	114,735	113,640	0	113,640	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	70,000	70,000	75,000	0	75,000	7
84100	INTEREST EXPENSE	17,637	32,245	32,245	29,813	0	29,813	7-
	SUBTOTAL *****	17,637	102,245	102,245	104,813	0	104,813	2
	TOTAL EXPENDITURES *****	17,637	102,245	102,245	104,813	0	104,813	2



# Debt Service Funds

## 3830 2000A SERIES GO BONDS-SEWR NID

383 2000A SERIES GO BONDS-SEWR NID

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	1,127	0	0	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	180	0	0	0	0	0	0
SUBTOTAL *****		1,308	0	0	0	0	0	0
INTEREST								
3710	INTEREST	10	0	0	0	0	0	0
3711	INT-OVERNIGHT	15	0	11	0	0	0	0
3712	INT-LONG TERM INVEST	328	0	65	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	193-	0	89	0	0	0	0
SUBTOTAL *****		160	0	165	0	0	0	0
TOTAL REVENUES *****		1,469	0	165	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	0	20,141	20,141	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	35,000	0	0	0	0	0	0
84100	INTEREST EXPENSE	936	0	0	0	0	0	0
SUBTOTAL *****		35,936	20,141	20,141	0	0	0	0
TOTAL EXPENDITURES *****		35,936	20,141	20,141	0	0	0	0

## 3840 2000B SERIES GO BONDS-ROAD NID

384 2000B SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	2,474	0	0	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	494	0	0	0	0	0	0
SUBTOTAL *****		2,968	0	0	0	0	0	0
INTEREST								
3710	INTEREST	10	0	0	0	0	0	0
3711	INT-OVERNIGHT	9	0	7	0	0	0	0
3712	INT-LONG TERM INVEST	200	0	43	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	119-	0	33	0	0	0	0
SUBTOTAL *****		101	0	83	0	0	0	0
TOTAL REVENUES *****		3,070	0	83	0	0	0	0
OTHER								
83917	OTO: TO GENERAL FUND	0	13,379	13,379	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	23,000	0	0	0	0	0	0
84100	INTEREST EXPENSE	598	0	0	0	0	0	0
SUBTOTAL *****		23,598	13,379	13,379	0	0	0	0
TOTAL EXPENDITURES *****		23,598	13,379	13,379	0	0	0	0

## 3850 2001 SERIES GO BONDS-ROAD NID

385 2001 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
PROPERTY TAXES								
3058	NID PROP TAX PASS THRU-PRINCIP	23,201	0	2,182	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	1,434	0	549	0	0	0	0
SUBTOTAL *****		24,635	0	2,731	0	0	0	0
INTEREST								
3710	INTEREST	14	0	0	0	0	0	0
3711	INT-OVERNIGHT	62	62	61	61	0	61	1-
3712	INT-LONG TERM INVEST	1,335	500	450	500	0	500	0
3798	INC/DEC IN FV OF INVESTMENTS	850-	0	0	0	0	0	0
SUBTOTAL *****		563	562	511	561	0	561	0
TOTAL REVENUES *****		25,198	562	3,242	561	0	561	0
OTHER								
84050	DEBT RETIREMENT-PRINCIPAL	33,000	35,000	35,000	37,000	0	37,000	5
84100	INTEREST EXPENSE	3,612	2,235	2,235	759	0	759	66-
86900	MISCELLANEOUS	261	500	262	262	0	262	47-
SUBTOTAL *****		36,873	37,735	37,497	38,021	0	38,021	0
TOTAL EXPENDITURES *****		36,873	37,735	37,497	38,021	0	38,021	0

# Debt Service Funds

## 3860 2006A SERIES GO BONDS-ROAD NID

386 2006A SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	17,697	18,317	18,316	19,148	0	19,148	4
3059	NID PROP TAX PASS THRU-INTERST	4,938	4,093	4,093	3,261	0	3,261	20-
	SUBTOTAL *****	22,635	22,410	22,409	22,409	0	22,409	0
	INTEREST							
3710	INTEREST	16	0	0	0	0	0	0
3711	INT-OVERNIGHT	3	4	5	5	0	5	25
3712	INT-LONG TERM INVEST	67	50	40	40	0	40	20-
3798	INC/DEC IN FV OF INVESTMENTS	37-	0	0	0	0	0	0
	SUBTOTAL *****	49	54	45	45	0	45	16-
	TOTAL REVENUES *****	22,685	22,464	22,454	22,454	0	22,454	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	17,000	17,000	17,000	19,000	0	19,000	11
84100	INTEREST EXPENSE	5,571	4,857	4,857	4,073	0	4,073	16-
86900	MISCELLANEOUS	350	500	350	350	0	350	30-
	SUBTOTAL *****	22,921	22,357	22,207	23,423	0	23,423	4
	TOTAL EXPENDITURES *****	22,921	22,357	22,207	23,423	0	23,423	4

## 3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	82,273	54,152	55,235	52,408	0	52,408	3-
3059	NID PROP TAX PASS THRU-INTERST	23,261	18,049	18,528	16,353	0	16,353	9-
	SUBTOTAL *****	105,535	72,201	73,763	68,761	0	68,761	4-
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	0	5,795	0	0	0	0	0
	SUBTOTAL *****	0	5,795	0	0	0	0	0
	INTEREST							
3710	INTEREST	18	0	0	0	0	0	0
3711	INT-OVERNIGHT	0	0	41	41	0	41	0
3712	INT-LONG TERM INVEST	0	0	270	270	0	270	0
	SUBTOTAL *****	18	0	311	311	0	311	0
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	717,080	0	60	0	0	0	0
	SUBTOTAL *****	717,080	0	60	0	0	0	0
	TOTAL REVENUES *****	822,633	77,996	74,134	69,072	0	69,072	11-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	686,600	48,800	48,800	49,100	0	49,100	0
84100	INTEREST EXPENSE	30,401	18,990	18,990	18,049	0	18,049	4-
86900	MISCELLANEOUS	0	10,862	5,067	4,823	0	4,823	55-
	SUBTOTAL *****	717,001	78,652	72,857	71,972	0	71,972	8-
	TOTAL EXPENDITURES *****	717,001	78,652	72,857	71,972	0	71,972	8-

# Debt Service Funds

## 3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	6,425	1,001	953	1,026	0	1,026	2
3059	NID PROP TAX PASS THRU-INTERST	14,678	10,040	10,197	9,593	0	9,593	4-
	SUBTOTAL *****	21,103	11,041	11,150	10,619	0	10,619	3-
	INTEREST							
3711	INT-OVERNIGHT	0	0	11	11	0	11	0
3712	INT-LONG TERM INVEST	0	0	70	52	0	52	0
	SUBTOTAL *****	0	0	81	63	0	63	0
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	251	0	0	0	0	0	0
	SUBTOTAL *****	251	0	0	0	0	0	0
	TOTAL REVENUES *****	21,354	11,041	11,231	10,682	0	10,682	3-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	1,000	1,000	1,000	0	1,000	0
84100	INTEREST EXPENSE	0	10,099	10,099	10,030	0	10,030	0
	SUBTOTAL *****	0	11,099	11,099	11,030	0	11,030	0
	TOTAL EXPENDITURES *****	0	11,099	11,099	11,030	0	11,030	0

## 3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	0	0	5,172	5,334	0	5,334	0
3059	NID PROP TAX PASS THRU-INTERST	0	0	4,286	4,124	0	4,124	0
	SUBTOTAL *****	0	0	9,458	9,458	0	9,458	0
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	263	2,763	17,649	0	0	0	0
	SUBTOTAL *****	263	2,763	17,649	0	0	0	0
	TOTAL REVENUES *****	263	2,763	27,107	9,458	0	9,458	242
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	16,807	16,807	6,700	0	6,700	60-
84100	INTEREST EXPENSE	263	2,663	2,138	2,063	0	2,063	22-
86900	MISCELLANEOUS	0	0	0	1,894	0	1,894	0
	SUBTOTAL *****	263	19,470	18,945	10,657	0	10,657	45-
	TOTAL EXPENDITURES *****	263	19,470	18,945	10,657	0	10,657	45-

## 3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	0	0	42,829	39,120	0	39,120	0
3059	NID PROP TAX PASS THRU-INTERST	0	0	17,003	14,562	0	14,562	0
	SUBTOTAL *****	0	0	59,832	53,682	0	53,682	0
	TOTAL REVENUES *****	0	0	59,832	53,682	0	53,682	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	0	0	35,000	0	35,000	0
84100	INTEREST EXPENSE	0	0	0	19,592	0	19,592	0
	SUBTOTAL *****	0	0	0	54,592	0	54,592	0
	TOTAL EXPENDITURES *****	0	0	0	54,592	0	54,592	0

# Debt Service Funds

## 3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	0	0	2,391	2,504	0	2,504	0
3059	NID PROP TAX PASS THRU-INTERST	0	0	3,493	3,381	0	3,381	0
	SUBTOTAL *****	0	0	5,884	5,885	0	5,885	0
	TOTAL REVENUES *****	0	0	5,884	5,885	0	5,885	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	0	0	2,000	0	2,000	0
84100	INTEREST EXPENSE	0	0	0	2,755	0	2,755	0
	SUBTOTAL *****	0	0	0	4,755	0	4,755	0
	TOTAL EXPENDITURES *****	0	0	0	4,755	0	4,755	0

Decimal values have been truncated.

# Self-Insured Health Insurance

Department Number 6000

## Mission

This budget reflects the operations of the County's self-insured health plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

## Budget Highlights

The budget reflects no increase in county-paid premiums for employees. In addition, there is no increase in employee-paid premiums for dependent coverage. There are no other significant changes to this budget.

## Annual Budget

### 6000 HEALTH INS ADMINISTRATION

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	19,157	0	2,100	0	0	0	0
	SUBTOTAL *****	19,157	0	2,100	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	1,922,715	1,971,250	1,931,825	1,957,000	0	1,957,000	0
3531	DEPENDENT INSURANCE PREMIUMS	405,613	399,912	411,700	420,948	0	420,948	5
3532	RETIREE/COBRA INSUR. PREMIUMS	37,057	0	17,600	0	0	0	0
	SUBTOTAL *****	2,365,385	2,371,162	2,361,125	2,377,948	0	2,377,948	0
	INTEREST							
3711	INT-OVERNIGHT	1,830	1,750	1,950	1,590	0	1,590	9-
3712	INT-LONG TERM INVEST	39,220	12,100	13,590	11,085	0	11,085	8-
3798	INC/DEC IN FV OF INVESTMENTS	25,528-	0	0	0	0	0	0
	SUBTOTAL *****	15,523	13,850	15,540	12,675	0	12,675	8-
	MISCELLANEOUS							
3890	MISCELLANEOUS	0	0	2,045	0	0	0	0
3891	DIVIDENDS/REBATES	22,833	20,000	20,170	20,000	0	20,000	0
	SUBTOTAL *****	22,833	20,000	22,215	20,000	0	20,000	0
	TOTAL REVENUES *****	2,422,900	2,405,012	2,400,980	2,410,623	0	2,410,623	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	1,631,826	1,880,886	1,750,000	2,017,152	0	2,017,152	7
71051	OTHER POST-EMPLOYMENT BENEFITS	68,638	69,800	64,100	64,100	0	64,100	8-
71055	PRESCRIPTION DRUG CLAIMS	430,610	580,000	486,590	580,000	0	580,000	0
71060	EXCESS LOSS/COVERAGE POLICY	160,828	179,927	170,910	211,455	0	211,455	17
71100	OUTSIDE SERVICES	0	0	0	15,000	0	15,000	0
71101	PROFESSIONAL SERVICES	29,400	29,400	29,400	33,400	0	33,400	13
71104	ADMINISTRATIVE SERVICES	162,716	164,340	158,375	171,755	0	171,755	4
71117	PRESCRIP CARD ADMIN FEES	631	1,500	1,000	1,500	0	1,500	0
	SUBTOTAL *****	2,484,652	2,905,853	2,660,375	3,094,362	0	3,094,362	6
	OTHER							
86850	CONTINGENCY	0	470,212	0	504,288	0	504,288	7
	SUBTOTAL *****	0	470,212	0	504,288	0	504,288	7
	TOTAL EXPENDITURES *****	2,484,652	3,376,065	2,660,375	3,598,650	0	3,598,650	6

Decimal values have been truncated.

# Self-Insured Dental Insurance

Department Number 6010

## Mission

This budget reflects the operations of the County's self-insured dental plan for county employees which are accounted for within a separate fund established for that purpose. The fund is operated as an internal service fund under the supervision of the Self-Health Trust Committee. A fund statement is included in the Fund Statements tab section of this document.

The Self-Insured Health & Dental Trust Committee administers this budget.

## Budget Highlights

The budget reflects no increases in either employer-paid premiums for employee coverage or employee-paid dependent premiums.

## Annual Budget

### 6010 DENTAL INS ADMINISTRATION

601 SELF INSURED DENTAL PLAN

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	1,219	0	147	0	0	0	0
	SUBTOTAL *****	1,219	0	147	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	143,925	147,757	144,800	146,672	0	146,672	0
3531	DEPENDENT INSURANCE PREMIUMS	45,885	45,492	46,000	45,702	0	45,702	0
3532	RETIREE/COBRA INSUR. PREMIUMS	3,145	0	1,500	0	0	0	0
	SUBTOTAL *****	192,956	193,249	192,300	192,374	0	192,374	0
	INTEREST							
3711	INT-OVERNIGHT	69	50	70	50	0	50	0
3712	INT-LONG TERM INVEST	1,479	475	460	415	0	415	12-
3798	INC/DEC IN FV OF INVESTMENTS	956-	0	0	0	0	0	0
	SUBTOTAL *****	592	525	530	465	0	465	11-
	TOTAL REVENUES *****	194,768	193,774	192,977	192,839	0	192,839	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	192,508	206,200	191,600	208,100	0	208,100	0
71104	ADMINISTRATIVE SERVICES	14,889	15,200	14,600	15,200	0	15,200	0
	SUBTOTAL *****	207,398	221,400	206,200	223,300	0	223,300	0
	TOTAL EXPENDITURES *****	207,398	221,400	206,200	223,300	0	223,300	0

Decimal values have been truncated.

# Self-Insured Workers' Comp

Department Number 6020

## **Mission**

---

This budget was established to account for the operations of the County's self-insured workers' compensation plan. The self-insured plan was established by the County Commission mid-year 2005 and is operated as an internal service fund, subject to the rules and regulations established by the Missouri State Division of Workers' Compensation. A fund statement is included in the Fund Statements tab section of this document.

The fund is operated as an internal service fund under the oversight of the Workers' Compensation Advisory Committee and the County Commission, with day-to-day administration provided through the County Clerk's Office.

## **Budget Highlights**

---

There are no significant changes to this budget.

# Self-Insured Workers' Comp

## Annual Budget

### 6020 WORKERS COMP ADMINISTRATION

602 SELF INSURED WORKERS COMP

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	455,687	436,070	436,070	435,735	0	435,735	0
	SUBTOTAL *****	455,687	436,070	436,070	435,735	0	435,735	0
	INTEREST							
3710	INTEREST	2,306	0	1,153	0	0	0	0
3711	INT-OVERNIGHT	711	675	770	770	0	770	14
3712	INT-LONG TERM INVEST	15,241	4,270	5,800	4,835	0	4,835	13
3798	INC/DEC IN FV OF INVESTMENTS	9,978-	0	0	0	0	0	0
	SUBTOTAL *****	8,280	4,945	7,723	5,605	0	5,605	13
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	46	0	0	0	0	0	0
	SUBTOTAL *****	46	0	0	0	0	0	0
	TOTAL REVENUES *****	464,013	441,015	443,793	441,340	0	441,340	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,212	12,324	3,000	12,324	0	12,324	0
10200	FICA	92	942	226	942	0	942	0
10400	WORKERS COMP	0	0	0	29	0	0	0
10510	CERF-EMPLOYER PD CONTRIBUTION	0	0	200	0	0	0	0
	SUBTOTAL *****	1,305	13,266	3,426	13,295	0	13,266	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	97,917	175,000	143,152	146,000	0	146,000	16-
71055	PRESCRIPTION DRUG CLAIMS	588	1,100	2,995	1,300	0	1,300	18
71056	CLAIMS EXPENSE - LEGAL	15,920	20,000	18,600	19,000	0	19,000	5-
71057	CLAIMS EXPENSE - INDEMNITY	161,647	150,000	88,770	130,000	0	130,000	13-
71058	CLAIMS EXPENSE - OTHER	31,513	46,000	31,875	40,000	0	40,000	13-
71060	EXCESS LOSS/COVERAGE POLICY	28,345	32,000	45,373	46,000	0	46,000	43
71061	WC - SECOND INJURY FUND TAX	9,944	17,000	12,000	16,000	0	16,000	5-
71063	WC - ADMINISTRATION TAX	3,914	4,000	3,950	4,000	0	4,000	0
71070	INCREASE/DECREASE IN RESERVES	6,787	0	128,531-	0	0	0	0
71101	PROFESSIONAL SERVICES	0	3,000	0	3,000	0	3,000	0
71104	ADMINISTRATIVE SERVICES	9,075	13,200	9,000	13,200	0	13,200	0
	SUBTOTAL *****	365,653	461,300	227,184	418,500	0	418,500	9-
	OTHER							
83923	OTO: TO INTERNAL SERVICE FUND	45,000	45,000	45,000	45,000	0	45,000	0
	SUBTOTAL *****	45,000	45,000	45,000	45,000	0	45,000	0
	TOTAL EXPENDITURES *****	411,959	519,566	275,610	476,795	0	476,766	8-

Decimal values have been truncated.



# Self-Insured Workers' Comp Loss Control

Department Number 6030

## **Mission**

---

This budget accounts for the County's worker's compensation loss control activities, which are accounted for within the Workers' Compensation Loss Control Fund. The fund is operated as an internal service fund under the oversight of the Workers' Compensation Advisory Committee and the County Commission, with day-to-day administration provided through the County Clerk's Office. A fund statement is included in the Fund Statements tab section of this document.

## **Budget Highlights**

---

Revenues are derived from a transfer from the Self-insured Workers' Compensation Fund. Loss control programs include immunizations and TB tests (Public Works, Sheriff, Corrections); fitness for duty physicals (Sheriff and Corrections); and physical training (Sheriff and Corrections).

# Self-Insured Worker's Comp

## Annual Budget

### 6030 WORKER'S COMP LOSS CONTROL

603 WORKER'S COMP LOSS CONTROL

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	31	30	45	40	0	40	33
3712	INT-LONG TERM INVEST	683	185	381	345	0	345	86
3798	INC/DEC IN FV OF INVESTMENTS	412-	0	0	0	0	0	0
	SUBTOTAL *****	302	215	426	385	0	385	79
	OTHER FINANCING SOURCES							
3911	OTI:INTERNAL SERVICE FUND	45,000	45,000	45,000	45,000	0	45,000	0
	SUBTOTAL *****	45,000	45,000	45,000	45,000	0	45,000	0
	TOTAL REVENUES *****	45,302	45,215	45,426	45,385	0	45,385	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	700	0	700	0	700	0
	SUBTOTAL *****	0	700	0	700	0	700	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,190	2,760	500	2,760	0	2,760	0
71101	PROFESSIONAL SERVICES	31,329	50,675	25,000	50,675	0	50,675	0
	SUBTOTAL *****	32,519	53,435	25,500	53,435	0	53,435	0
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	32,519	54,135	25,500	54,135	0	54,135	0

Decimal values have been truncated.

# Facilities & Grounds Maintenance, Housekeeping and Parking Combined Budget Summary

## Description of Funding Sources

Building maintenance, parking lot maintenance, and housekeeping services for facilities which house multiple offices are provided through a centralized department consisting of three divisions: Facilities Maintenance, Housekeeping, and Parking. The County Commission provides direct oversight to the Manager of Facilities Maintenance, who is responsible for the day-to-day management and supervision of the three divisions. The costs of these activities along with the internally-billed revenues are accounted for within an internal service fund, the Building and Grounds Fund (#610). A fund statement is included in the Fund Statements tab section of this document.

Road and Bridge Maintenance Operations provides for its own housekeeping, maintenance, and capital repair and replacement within its annual operating budget (accounted for within the Road and Bridge Fund). In addition, maintenance and housekeeping costs for the Sheriff/Jail facility and the Juvenile Justice Center are accounted for within each respective annual operating budget.

## Budget Summary

Fund	Dept	Department Name	2010	2011	2012	2012	2012	2012
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Facilities Maintenance, Housekeeping & Parking								
610	6100	Facilities Maintenance	\$ 541,761	\$ 503,621	\$ 304,775	\$ 187,739	\$ 32,551	\$ 525,065
610	6101	Housekeeping	294,344	328,796	229,402	67,386	-	296,788
610	6102	Parking	-	-	-	60,830	-	60,830
<b>Total</b>			<u>\$ 836,105</u>	<u>\$ 832,417</u>	<u>\$ 534,177</u>	<u>\$ 315,955</u>	<u>\$ 32,551</u>	<u>\$ 882,683</u>

# Facility and Grounds Maintenance, Housekeeping, and Parking Summary

## Personnel Summary

Position Title	FY 2010 Full-time Equiva- lent	FY 2011 Full-time Equiva- lent	Departmental Funding Source			Change
			Dept. No. 6100 Full-time Equiva- lent	Dept. No. 6101 Full-time Equiva- lent	FY 2012 Total Full-time Equiva- lent	
Facilities Maintenance & Housekeeping						
Manager	1.00	1.00	1.00	-	1.00	-
Senior Technician	3.00	3.00	3.00	- b	3.00	-
Technician	1.00	1.00	1.00	-	1.00	-
Lead Custodian	1.00	1.00	-	1.00	1.00	-
Custodian	7.00	7.00	-	6.00 a	6.00	(1.00)
Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Subtotal	<u>14.00</u>	<u>14.00</u>	<u>6.00</u>	<u>7.00</u>	<u>13.00</u>	<u>(1.00)</u>
<b>Total FTEs</b>	<b><u>14.00</u></b>	<b><u>14.00</u></b>	<b><u>6.00</u></b>	<b><u>7.00</u></b>	<b><u>13.00</u></b>	<b><u>(1.00)</u></b>
Overtime	\$ 12,000	\$ 12,000	\$ 5,000	\$ 1,000	\$ 6,000	\$ (6,000)

a) Position moved to Sheriff/Corrections HK/Fac. Maint (Dept 1256)

b) One position moved to Sheriff/Corrections HK/Fac. Maint. (Dept 1256) and one added during budget process

# Facilities & Grounds Maintenance, Housekeeping and Parking

Department Numbers 6100, 6101, 6102

## **Mission**

---

Facilities Maintenance provides building maintenance, housekeeping, and parking lot maintenance services for all mixed-use county-owned facilities. Maintenance and housekeeping activities for single-use facilities (such as for Road and Bridge Maintenance Operations, Sheriff/Jail Operations, and Juvenile Justice Center Operations) are accounted for within each respective annual operating budget and are the responsibility of the Administrative Authority in each respective department.

Responsibilities of the Facilities Maintenance department include the following:

- Administer all repair and maintenance contracts for county buildings and equipment integral to the buildings.
- Schedule and deliver preventive maintenance services.
- Provide emergency repair service as needed.
- Identify and implement procedures designed to enhance energy efficiency in county buildings.
- Develop and implement equipment replacement cycle in order to maintain optimum operating capacity in all county facilities.
- Maintain parking lots, including parking permit administration.

Significant facility-related capital repairs and replacements are beyond the scope of this annual operating budget, and are accounted for within a separate internal service fund, the Capital Repairs and Replacement Fund (#620).

## **Budget Highlights**

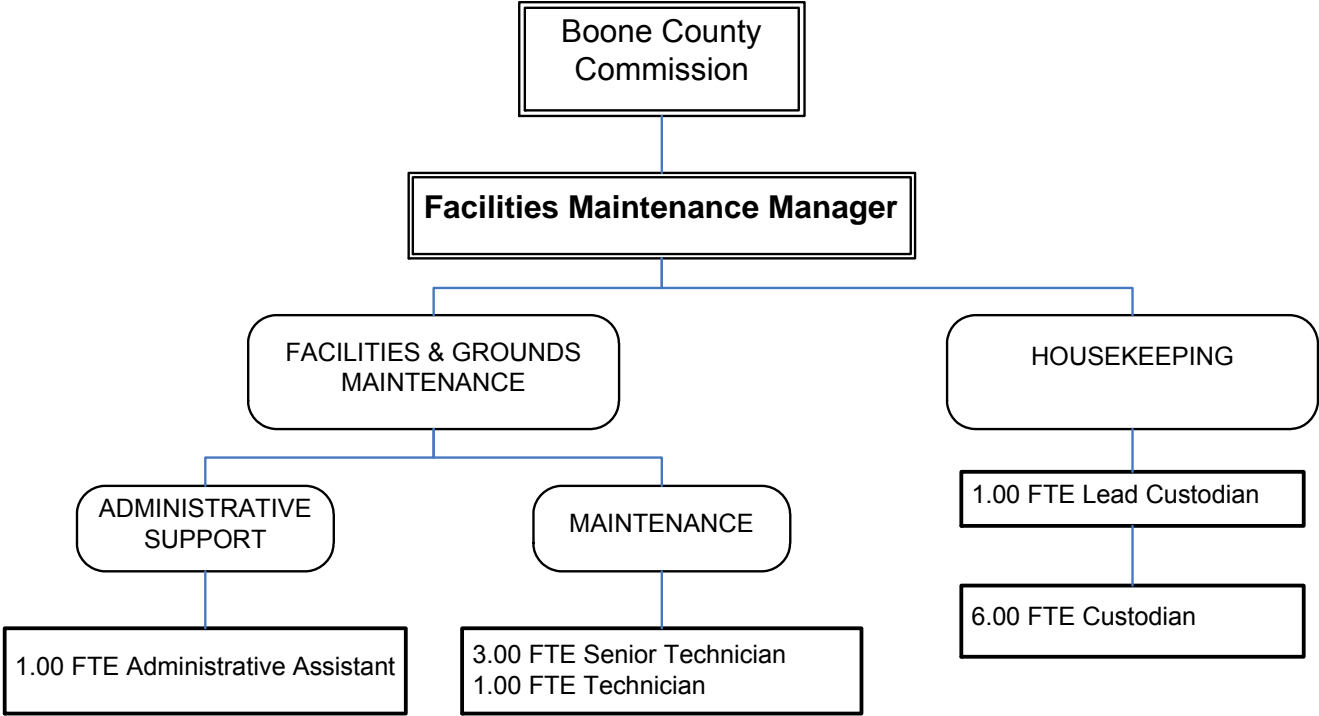
---

Effective with the FY 2012 budget, all costs related to the Sheriff/Jail facility have been removed from this budget and transferred to the Sheriff (see dept. # 1256). In addition, a new cost center (6102) has been established to account for parking lot maintenance and parking permit administration. There are no other significant changes to this budget.

Facilities and Grounds  
Maintenance and Housekeeping

**Organizational Chart**

---



# Facilities and Grounds Maintenance and Housekeeping

## Annual Budget

### 6100 FACILITIES & GROUNDS MTCE

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	631,097	631,097	631,097	447,699	0	447,699	29-
	SUBTOTAL *****	631,097	631,097	631,097	447,699	0	447,699	29-
	INTEREST							
3711	INT-OVERNIGHT	411	390	525	470	0	470	20
3712	INT-LONG TERM INVEST	8,797	3,600	4,270	3,560	0	3,560	1-
3798	INC/DEC IN FV OF INVESTMENTS	5,792-	0	0	0	0	0	0
	SUBTOTAL *****	3,416	3,990	4,795	4,030	0	4,030	1
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	36	0	6,942	0	0	0	0
	SUBTOTAL *****	36	0	6,942	0	0	0	0
	TOTAL REVENUES *****	634,549	635,087	642,834	451,729	0	451,729	28-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	241,083	239,990	231,233	203,461	60,839	237,613	0
10110	OVERTIME	6,261	11,000	7,500	5,000	0	5,000	54-
10120	HOLIDAY WORKED	482	1,000	270	100	0	100	90-
10200	FICA	18,013	19,277	17,706	15,954	4,655	18,567	3-
10300	HEALTH INSURANCE	28,500	28,500	28,500	23,750	9,500	28,500	0
10325	DISABILITY INSURANCE	1,046	887	887	590	226	717	19-
10350	LIFE INSURANCE	158	318	318	235	106	288	9-
10375	DENTAL INSURANCE	2,136	2,136	2,136	1,780	712	2,136	0
10400	WORKERS COMP	7,722	7,538	7,538	5,960	1,704	7,549	0
10500	401(A) MATCH PLAN	1,170	2,106	1,170	1,755	1,300	2,405	14
10510	CERF-EMPLOYER PD CONTRIBUTION	1,237	1,500	851	0	0	1,500	0
10800	UNIFORM ALLOWANCE	0	400	400	0	100	400	0
	SUBTOTAL *****	307,810	314,652	298,509	258,585	79,142	304,775	3-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	351	750	500	500	0	500	33-
23035	MAINTENANCE SUPPLIES	10,653	9,000	9,000	10,050	0	10,050	11
23050	OTHER SUPPLIES	8,465	9,850	5,000	9,000	0	9,000	8-
23300	UNIFORMS	541	900	500	700	135	835	7-
23850	MINOR EQUIP & TOOLS (<\$1000)	2,786	1,943	2,500	4,200	600	4,800	147
23855	FURNITURE/FIXTURE <\$1000	0	557	0	0	400	0	0
26100	PIPE & LUMBER	86	500	300	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	2,719	8,250	6,300	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	650	800	1,200	900	0	900	12
	SUBTOTAL *****	26,254	32,550	25,300	25,350	1,135	26,085	19-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	140	150	110	110	0	110	26-
37210	TRAINING/SCHOOLS	0	750	0	500	0	500	33-
	SUBTOTAL *****	140	900	110	610	0	610	32-
	UTILITIES							
48000	TELEPHONES	3,225	3,324	3,324	2,820	150	2,820	15-
48050	CELLULAR TELEPHONES	2,269	2,940	2,600	2,160	135	2,295	21-
48100	NATURAL GAS	2,126	4,680	3,700	4,200	0	3,730	20-
48200	ELECTRICITY	489	480	150	0	0	0	0
48300	WATER	367	204	335	360	0	360	76
	SUBTOTAL *****	8,479	11,628	10,109	9,540	285	9,205	20-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	6,784	9,460	8,100	7,600	2,000	9,600	1
59100	VEHICLE REPAIRS/MAINTENANCE	3,240	8,750	1,600	8,000	2,000-	2,100	76-
59105	TIRES	43	900	10	900	0	900	0
	SUBTOTAL *****	10,069	19,110	9,710	16,500	0	12,600	34-

# Facilities and Grounds

## Maintenance and Housekeeping

6100 FACILITIES & GROUNDS MTCE  
 610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE	25,004	27,820	15,000	14,380	0	14,380	48-
60100	EQUIP SERVICE CONTRACT	86,004	112,201	22,900	46,500	1,800	25,500	77-
60200	BLDG REPAIRS/MAINTENANCE	46,651	86,180	54,000	44,600	0	38,600	55-
60400	EQUIP REPAIRS/MAINTENANCE	16,873	35,726	25,000	23,221	0	23,221	35-
	GROUNDS MAINTENANCE							
	SUBTOTAL *****	174,533	261,927	116,900	128,701	1,800	101,701	61-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,696	2,697	2,697	2,697	0	2,697	0
71100	OUTSIDE SERVICES	10,998	22,857	15,000	18,450	0	13,200	42-
71101	PROFESSIONAL SERVICES	0	5,000	5,975	5,000	0	5,000	0
71500	BUILDING USE/RENT CHARGE	2,235	2,201	2,208	2,653	0	2,653	20
71526	DISPOSAL SERVICES	0	0	0	1,800	0	1,800	0
71600	EQUIP LEASES & METER CHR	294	288	225	288	0	288	0
71700	EQUIPMENT RENTALS	1,020	2,000	16,878	1,900	0	1,900	5-
	SUBTOTAL *****	17,245	35,043	42,983	32,788	0	27,538	21-
	OTHER							
86800	EMERGENCY	0	15,000	0	16,000	0	10,000	33-
86910	PY ENCUMBRANCES NOT USED	6,211-	0	0	0	0	0	0
	SUBTOTAL *****	6,211-	15,000	0	16,000	0	10,000	33-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	3,440	0	0	0	3,500	3,500	0
91301	COMPUTER HARDWARE	0	0	0	0	1,720	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	3,138	0	0
91400	AUTO/TRUCKS	0	0	0	0	28,500	1	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	1,550	1,550	0
92400	REPLCMENT AUTO/TRUCKS	0	0	0	0	27,500	27,500	0
	SUBTOTAL *****	3,440	0	0	0	65,908	32,551	0
	TOTAL EXPENDITURES *****	541,761	690,810	503,621	488,074	148,270	525,065	23-



# Facilities and Grounds Maintenance and Housekeeping

## 6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	294,779	298,057	298,057	296,788	0	296,788	0
3569	OTHER FEES	4,800	0	0	0	0	0	0
	SUBTOTAL *****	299,579	298,057	298,057	296,788	0	296,788	0
	TOTAL REVENUES *****	299,579	298,057	298,057	296,788	0	296,788	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	177,695	172,306	171,575	164,445	0	164,445	4-
10110	OVERTIME	45	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	5,458	6,656	6,656	5,824	0	5,824	12-
10120	HOLIDAY WORKED	0	100	100	200	0	200	100
10200	FICA	13,678	14,683	13,202	13,117	0	13,117	10-
10300	HEALTH INSURANCE	38,000	38,000	38,000	33,250	0	33,250	12-
10325	DISABILITY INSURANCE	867	681	681	476	0	476	30-
10350	LIFE INSURANCE	211	424	424	329	0	329	22-
10375	DENTAL INSURANCE	2,848	2,848	2,848	2,492	0	2,492	12-
10400	WORKERS COMP	6,758	6,602	6,602	5,812	0	5,812	11-
10500	401(A) MATCH PLAN	1,790	2,808	1,445	2,457	0	2,457	12-
	SUBTOTAL *****	247,352	246,108	242,533	229,402	0	229,402	6-
	MATERIALS & SUPPLIES							
23031	CUSTODIAL SUPPLIES	0	0	0	29,900	0	29,900	0
23050	OTHER SUPPLIES	21,686	29,400	29,900	0	0	0	0
23300	UNIFORMS	368	800	400	700	0	700	12-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	2,300	2,000	2,000	0	2,000	13-
	SUBTOTAL *****	22,054	32,500	32,300	32,600	0	32,600	0
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	48	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	50	0	0	0	0	0
59200	LOCAL MILEAGE	301	568	425	100	0	100	82-
	SUBTOTAL *****	301	666	425	100	0	100	84-
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	16,081	30,712	35,000	29,456	0	29,456	4-
60150	PEST CONTROL	5,000	5,760	5,760	2,280	0	2,280	60-
60200	EQUIP REPAIRS/MAINTENANCE	283	600	800	800	0	800	33
	SUBTOTAL *****	21,365	37,072	41,560	32,536	0	32,536	12-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	3,142	11,878	11,878	0	0	0	0
71600	EQUIP LEASES & METER CHRG	127	260	100	50	0	50	80-
	SUBTOTAL *****	3,270	12,138	11,978	50	0	50	99-
	OTHER							
86800	EMERGENCY	0	3,500	0	3,500	0	2,100	40-
	SUBTOTAL *****	0	3,500	0	3,500	0	2,100	40-
	TOTAL EXPENDITURES *****	294,344	331,984	328,796	298,188	0	296,788	10-

# Facilities and Grounds Maintenance and Housekeeping

## 6102 PARKING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	0	0	0	53,590	0	53,590	0
	SUBTOTAL *****	0	0	0	53,590	0	53,590	0
	TOTAL REVENUES *****	0	0	0	53,590	0	53,590	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	0	0	1,500	0	1,500	0
23035	MAINTENANCE SUPPLIES	0	0	0	500	0	500	0
23050	OTHER SUPPLIES	0	0	0	300	0	300	0
26300	MATERIAL & CHEMICAL SUPP.	0	0	7,500	5,500	0	5,500	0
26600	STRT/TRAFFIC/CONST SIGNS	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	7,500	8,300	0	8,300	0
	UTILITIES							
48200	ELECTRICITY	0	0	0	720	0	720	0
	SUBTOTAL *****	0	0	0	720	0	720	0
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	0	0	0	19,100	0	19,100	0
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	500	0	500	0
	SUBTOTAL *****	0	0	0	19,600	0	19,600	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	0	0	24,210	0	24,210	0
71700	EQUIPMENT RENTALS	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	0	0	0	25,210	0	25,210	0
	OTHER							
86900	MISCELLANEOUS	0	0	0	7,000	0	7,000	0
	SUBTOTAL *****	0	0	0	7,000	0	7,000	0
	TOTAL EXPENDITURES *****	0	0	7,500	60,830	0	60,830	0

Decimal values have been truncated.

# Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240

## Mission

---

The County operates several Capital Repairs and Replacement (CRR) funds. These various funds provide a mechanism for the County to set aside monies each year to be used to pay for future major building and parking lot repairs. Resources are accumulated through an annual internal service charge assessed to the various departmental operating budgets. Revenues for the CRR-Family Health Center are derived from contractual lease payments received from the Family Health Center, lessee of the County-owned facility. Fund statements for each CRR fund are included in the Fund Statements tab section of this document.

- Capital Repairs and Replacements Fund – County (Fund 620; Dept. No. 6200). This fund accounts for facility related capital repair and replacement expenditures for County-owned buildings not accounted for within another CRR fund.
- Capital Repairs and Replacements- Family Health Center (Fund 622, Dept. No. 6220)
- Capital Repairs and Replacements- Health Department (Fund 623; Dept. No. 6230)
- Capital Repairs and Replacements-Road and Bridge Maintenance Operations Facilities (Fund 624; Dept. No. 6240)

**Capital Repairs and Replacements Fund – County (620):** This fund is used to account for significant repair and maintenance costs pertaining to County-owned facilities, except for the Health Facility and Road and Bridge Maintenance Operations facilities. Repairs or replacements having a cost of \$20,000 or greater and with a life expectancy of at least 10 years are accounted for within this fund. Repairs and maintenance falling below these thresholds are included in the annual operating budget for Facilities Maintenance (see Dept. No. 6100) or Road and Bridge Maintenance Operations (see Dept. No. 2040). These thresholds are subject to periodic review through the annual budget process.

Long range planning is achieved through the development and periodic review of the Long-range Capital Repairs and Replacements Plan developed by Facilities Maintenance. Expenditures from the fund must be approved by the Commission through the annual budget process.

The Capital Repairs and Replacements Fund does NOT cover:

- The cost of routine maintenance and repair items; these are funded through the Facilities Maintenance annual operating budget.
- The cost associated with the correction of defects attributable to design, manufacture, initial construction, or installation. These costs should be charged to the same funding source as used for initial acquisition. Costs associated with the results of use over time or aging would be appropriately charged to this fund, subject to the established threshold.

## Capital Repairs and Replacement

- The cost associated with periodic maintenance for items such as painting, caulking, striping, power-washing, etc.; these are funded through the Facilities Maintenance annual operating budget.
- The cost of replacing equipment used in the day-to-day operations of a given department (vehicles, tools, equipment, etc.).
- The cost of small-scale carpet replacements such as specific and isolated rooms or hallways which fall below the established cost threshold. The cost of such replacement is funded through the Facilities Maintenance annual operating budget.
- The cost of repair and replacement associated with the Public Works production facilities (i.e., salt storage facility, sign shop, etc.); these are funded through the Public Works annual budget.
- The cost associated with new facility construction.
- The cost associated with improvement and/or expansion of existing facilities.
- The cost associated with total replacement and/or renovation of existing facilities.
- Inter-fund borrowing from the Capital Repairs and Replacements Fund.

**Capital Repairs and Replacements Fund – Family Health Center (622) and Capital Repairs and Replacements Fund – Health Department (623):** The County and the City of Columbia jointly own the facility which houses the operations of the City/County Health Department and the Family Health Center (FHC). The County is one-half owner of the portion of the building which houses the City/County Health Department and is sole owner of the portion which houses FHC. The County leases the space to the FHC pursuant to a 2003 lease agreement.

The County and the City administer their joint ownership through a condo association; the condo board collects assessments from the owners (the City and the County) to cover costs of routine operations and repairs of the common areas. However, certain maintenance and repairs costs are the responsibility of each owner rather than the responsibility of the condo association. The County has established two separate CRR funds to accumulate and account for resources to be used to pay for such owner costs for which the County is responsible.

**Capital Repairs and Replacements Fund – Public Works (624):** This CRR fund receives an internal service fee charged to the Road and Bridge Maintenance Operations annual operating budget. The revenues accumulate in this fund and are used to pay for significant capital repairs and replacements pertaining to the Road and Bridge Maintenance Operations facilities.

## Budget Highlights

---

**Capital Repairs and Replacements Fund – County (Fund 620; Dept. #6200):** The FY 2011 budget included funding to replace the Dukane Jail System. This project is being re-budgeted to FY 2012.

No other appropriations were approved in the annual budget. However, if an unforeseen need arises, the County Commission will amend the budget and establish the necessary appropriations at that time.

# Capital Repairs and Replacement

## Annual Budget

### 6200 CAPITAL REPAIRS & REPLACEMENTS

620 BLDG/GRND CAPITAL R & R

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	207,782	239,279	239,279	234,623	0	234,623	1-
	SUBTOTAL *****	207,782	239,279	239,279	234,623	0	234,623	1-
	INTEREST							
3711	INT-OVERNIGHT	692	685	700	685	0	685	0
3712	INT-LONG TERM INVEST	14,874	4,565	5,980	4,980	0	4,980	9
3798	INC/DEC IN FV OF INVESTMENTS	9,530-	0	0	0	0	0	0
	SUBTOTAL *****	6,036	5,250	6,680	5,665	0	5,665	7
	TOTAL REVENUES *****	213,818	244,529	245,959	240,288	0	240,288	1-
	EQUIP & BLDG MAINTENANCE							
60110	MAJOR BLDG REPAIRS/REPL	0	185,000	0	185,000	0	185,000	0
	SUBTOTAL *****	0	185,000	0	185,000	0	185,000	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	8,189	12,500	0	0	0	5,000	60-
	SUBTOTAL *****	8,189	12,500	0	0	0	5,000	60-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	19,293-	0	21,706-	0	0	0	0
	SUBTOTAL *****	19,293-	0	21,706-	0	0	0	0
	FIXED ASSET ADDITIONS							
92700	REPLC GROUNDS IMPROVEMENT	106	0	0	0	0	0	0
	SUBTOTAL *****	106	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	10,998-	197,500	21,706-	185,000	0	190,000	3-

### 6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	27	25	30	25	0	25	0
3712	INT-LONG TERM INVEST	585	195	245	205	0	205	5
3798	INC/DEC IN FV OF INVESTMENTS	381-	0	0	0	0	0	0
	SUBTOTAL *****	231	220	275	230	0	230	4
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	0	0	7,031	7,031	0	7,031	0
	SUBTOTAL *****	0	0	7,031	7,031	0	7,031	0
	TOTAL REVENUES *****	231	220	7,306	7,261	0	7,261	200

### 6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	3,725	0	0	0	0	0	0
	SUBTOTAL *****	3,725	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	22	20	22	20	0	20	0
3712	INT-LONG TERM INVEST	480	160	190	155	0	155	3-
3798	INC/DEC IN FV OF INVESTMENTS	313-	0	0	0	0	0	0
	SUBTOTAL *****	189	180	212	175	0	175	2-
	TOTAL REVENUES *****	3,914	180	212	175	0	175	2-
	CONTRACTUAL SERVICES							
71102	ENGINEERING SERVICES	7,450	0	0	0	0	0	0
	SUBTOTAL *****	7,450	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	7,450	0	0	0	0	0	0

# Capital Repairs and Replacement

## 6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3530	CHARGES FOR SERVICES INTERNAL SERVICE CHG	50,000	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>50,000</u>	<u>0</u>
	INTEREST							
3711	INT-OVERNIGHT	18	20	30	30	0	30	50
3712	INT-LONG TERM INVEST	377	250	315	260	0	260	4
3798	INC/DEC IN FV OF INVESTMENTS	303-	0	0	0	0	0	0
	SUBTOTAL *****	<u>91</u>	<u>270</u>	<u>345</u>	<u>290</u>	<u>0</u>	<u>290</u>	<u>7</u>
	TOTAL REVENUES *****	50,091	50,270	50,345	50,290	0	50,290	0

Decimal values have been truncated.

# Building Utilities

Department Numbers 6210, 6211, 6212, 6215

## Mission

The Building Utilities Fund accounts for building utilities for those buildings where multiple offices occupy the facility and include the Government Center, the Courthouse, the Johnson Building and the Johnston Paint Building (Government Center “annex”). Revenues are derived from internal service fees.

Utility costs for all other county facilities are accounted for within each respective operating budget (Sheriff/Corrections, Juvenile Justice Center, Alternative Sentencing Center, and Road and Bridge Maintenance Operations).

A fund statement is included in the Fund Statements tab section of this document.

## Budget Highlights

There are no significant changes to these budgets.

## Annual Budget

### 6210 UTILITIES - GOVT CTR

621 BUILDING UTILITIES		2010	2011	2011	2012	2012	2012	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3530	INTERNAL SERVICE CHG	127,230	124,325	124,325	115,540	0	104,540	15-
	SUBTOTAL *****	127,230	124,325	124,325	115,540	0	104,540	15-
	INTEREST							
3711	INT-OVERNIGHT	119	110	160	150	0	150	36
3712	INT-LONG TERM INVEST	2,565	780	1,200	790	0	790	1
3798	INC/DEC IN FV OF INVESTMENTS	1,685-	0	0	0	0	0	0
	SUBTOTAL *****	999	890	1,360	940	0	940	5
	TOTAL REVENUES *****	128,229	125,215	125,685	116,480	0	105,480	15-
	UTILITIES							
48100	NATURAL GAS	17,098	24,600	18,160	20,000	0	20,000	18-
48200	ELECTRICITY	93,280	95,700	89,350	89,400	0	89,400	6-
48300	WATER	1,035	725	1,635	1,715	0	1,715	136
48400	SOLID WASTE	2,688	2,700	2,688	2,700	0	2,700	0
48600	SEWER USE	801	600	1,500	1,725	0	1,725	187
	SUBTOTAL *****	114,903	124,325	113,333	115,540	0	115,540	7-
	TOTAL EXPENDITURES *****	114,903	124,325	113,333	115,540	0	115,540	7-

### 6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES		2010	2011	2011	2012	2012	2012	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3530	INTERNAL SERVICE CHG	302,950	313,760	313,760	238,805	0	155,805	50-
	SUBTOTAL *****	302,950	313,760	313,760	238,805	0	155,805	50-
	TOTAL REVENUES *****	302,950	313,760	313,760	238,805	0	155,805	50-
	UTILITIES							
48100	NATURAL GAS	67,915	81,000	53,300	58,600	0	58,600	27-
48200	ELECTRICITY	207,624	223,300	180,000	170,750	0	170,750	23-
48300	WATER	2,570	3,300	2,690	2,825	0	2,825	14-
48400	SOLID WASTE	4,056	4,100	4,056	4,100	0	4,100	0
48600	SEWER USE	1,755	2,060	2,200	2,530	0	2,530	22
	SUBTOTAL *****	283,922	313,760	242,246	238,805	0	238,805	23-
	TOTAL EXPENDITURES *****	283,922	313,760	242,246	238,805	0	238,805	23-

# Building Utilities

## 6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	21,910	20,710	20,710	20,020	0	20,020	3-
	SUBTOTAL *****	21,910	20,710	20,710	20,020	0	20,020	3-
	TOTAL REVENUES *****	21,910	20,710	20,710	20,020	0	20,020	3-
	UTILITIES							
48100	NATURAL GAS	2,268	2,590	2,525	2,770	0	2,770	6
48200	ELECTRICITY	16,794	16,720	15,800	15,800	0	15,800	5-
48300	WATER	360	400	345	365	0	365	8-
48400	SOLID WASTE	504	510	504	510	0	510	0
48600	SEWER USE	449	490	500	575	0	575	17
	SUBTOTAL *****	20,377	20,710	19,674	20,020	0	20,020	3-
	TOTAL EXPENDITURES *****	20,377	20,710	19,674	20,020	0	20,020	3-

## 6215 UTILITIES - JOHNSTON PAINT BLG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	0	5,030	5,030	9,280	0	9,280	84
	SUBTOTAL *****	0	5,030	5,030	9,280	0	9,280	84
	TOTAL REVENUES *****	0	5,030	5,030	9,280	0	9,280	84
	UTILITIES							
48100	NATURAL GAS	0	1,165	1,165	1,200	0	1,200	3
48200	ELECTRICITY	0	3,600	3,600	7,100	0	7,100	97
48300	WATER	0	100	100	400	0	400	300
48400	SOLID WASTE	0	90	90	180	0	180	100
48600	SEWER USE	0	75	75	400	0	400	433
	SUBTOTAL *****	0	5,030	5,030	9,280	0	9,280	84
	TOTAL EXPENDITURES *****	0	5,030	5,030	9,280	0	9,280	84

Decimal values have been truncated.



# George Spencer Trust

Department Number 7200

## Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for an educational trust. The County Commission was appointed trustee of the non-expendable memorial trust fund in 1988. The trust fund was established in honor of the Centralia High School Class of 1924.

The trust agreement prohibits expenditure of the trust corpus (currently \$32,400); however, investment earnings are to be used for educational scholarships awarded to two graduating seniors from Centralia High School.

The Boone County Treasurer manages the trust fund as specified in the trust agreement.

## Budget Highlights

An appropriation is included for educational scholarships as outlined in the trust agreement.

## Annual Budget

### 7200 GEORGE SPENCER TRUST

720 GEORGE SPENCER TRUST

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	22	15	25	15	0	15	0
3712	INT-LONG TERM INVEST	471	190	225	190	0	190	0
3798	INC/DEC IN FV OF INVESTMENTS	307-	0	80	100-	0	100-	0
	SUBTOTAL *****	186	205	330	105	0	105	48-
	TOTAL REVENUES *****	186	205	330	105	0	105	48-
	OTHER							
83150	SCHOLARSHIPS	389	397	200	300	0	300	24-
	SUBTOTAL *****	389	397	200	300	0	300	24-
	TOTAL EXPENDITURES *****	389	397	200	300	0	300	24-

Decimal values have been truncated.

# Union Cemetery Maintenance Trust

Department Number 7210

## Mission

This cost center accounts for the non-expendable trust fund resources held and invested by the County for maintenance of the Union Cemetery. The trust fund was established in 1965 when the Trustees of the Union Cemetery Fund entered into a trust agreement with the County Commission. The trust agreement prohibits expenditure of the trust corpus (currently at \$5,071); however, investment earnings are to be used for the general maintenance and upkeep of the cemetery.

## Budget Highlights

Limited appropriations have been budgeted for several years because the available resources in the fund (i.e., amounts in excess of the trust corpus) have been insufficient to accomplish even basic maintenance, mowing, and upkeep. The small amount of appropriation is used for mowing services.

The County Attorney provided a legal opinion to the County Commission in January 2000, outlining various options regarding the going-concern issues related to this trust fund. No plan of action has been decided upon at this time.

## Annual Budget

### 7210 UNION CEMETERY MAINTENANCE

721 UNION CEMETERY TRUST

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLEMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	4	5	5	5	0	5	0
3712	INT-LONG TERM INVEST	106	50	55	50	0	50	0
3798	INC/DEC IN FV OF INVESTMENTS	69-	0	20	25-	0	25-	0
	SUBTOTAL *****	42	55	80	30	0	30	45-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	42	55	80	30	0	30	45-
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	314	350	200	200	0	200	42-
	SUBTOTAL *****	314	350	200	200	0	200	42-
	TOTAL EXPENDITURES *****	314	350	200	200	0	200	42-

Decimal values have been truncated.

# Rocky Fork Cemetery Trust

Department Number 7230

## Mission

This cost center accounts for the trust fund resources held and invested by the County for maintenance of the Rock Fork Cemetery Trust. The County was named trustee of the trust in 2007. The trust agreement restricts funds to the upkeep of the cemetery, but there is no provision for a trust corpus.

## Budget Highlights

The budget includes appropriation for cemetery maintenance as outlined in the trust agreement.

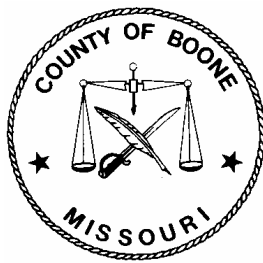
## Annual Budget

### 7230 ROCKY FORK CEMETERY ACTIVITY

723 ROCKY FORK CEMETERY TRUST FUND

ACCT	DESCRIPTION	2010 ACTUAL	2011 BUDGET + REVISIONS	2011 PROJECTED	2012 CORE REQUEST	2012 SUPPLMENTAL REQUEST	2012 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	53	40	60	40	0	40	0
3712	INT-LONG TERM INVEST	1,152	850	595	600	0	600	29-
3798	INC/DEC IN FV OF INVESTMENTS	748-	0	200	250-	0	250-	0
	SUBTOTAL *****	457	890	855	390	0	390	56-
	TOTAL REVENUES *****	457	890	855	390	0	390	56-
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	2,800	3,000	1,250	1,375	0	1,375	54-
	SUBTOTAL *****	2,800	3,000	1,250	1,375	0	1,375	54-
	TOTAL EXPENDITURES *****	2,800	3,000	1,250	1,375	0	1,375	54-

Decimal values have been truncated.



# Capital Project Budgets—

## The Nature and Scope of Capital Projects

This section contains information pertaining to the County's capital investment activities that are accounted for within capital project funds. The activity consists primarily of land and building acquisition as well as facility expansion and improvement. The County's infrastructure improvements are accounted for within the Road and Bridge Fund, one of the County's major governmental funds. This Capital Projects section contains the following information:

- Description of the County's capital improvement planning process
- Overview of approved capital projects
- Estimated operational impact of the approved capital projects
- Fund Statements for the various capital project funds (major and non-major)

## The County's Capital Improvement Planning Process

The County's need for facility acquisition and expansion occurs infrequently; because of this, the County Commission engages in planning and budgeting processes on an as-needed basis to address the identified needs. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development. Once approved, appropriations are established for the capital project with unused appropriations "rolling" to the subsequent year until the project is completed.

During FY 2003, the County Commission identified several areas of need and initiated relevant planning processes. The planning process encompassed courthouse overcrowding; District Defender overcrowding; and build-out of the Government Center third floor shell space and re-configuration of first and second floors. Architectural reviews were conducted during 2003 and 2004 for the Government Center and the Courthouse. The Commission appointed a Citizen Advisory Committee in 2005 to review the results of these studies, conduct further study of the needs, and formulate a recommendation for the Commission.

This planning process culminated with voter approval of a three-year one-fifth cent capital improvement sales tax ballot issue in April 2006. The tax, which was effective October 1, 2006, provided the funding for several projects, as shown in the following pages. The county elected to use a sequential construction schedule for the various projects. This approach was chosen for two reasons: (1) to allow a pay-as-you-go approach, thereby avoiding borrowing costs and reducing the duration of the sales tax; and (2) to address the most pressing space needs first.

During 2009 another facility need was identified which resulted in the construction of a new facility, Sheriff Annex & Election Equipment Warehouse, which was completed in FY 2011. The following schedules provide an overview of each project, including estimated cost, project status, and estimated operating impact.

At this time, a planning process for repair and improvement of the Courthouse Plaza is currently underway.

# Capital Projects

## Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Estimated Project Cost	Square Footage Increase	Appropriation Status as of 1/1/2011	Project Status as of 1/1/2012
<b>Courthouse Expansion</b>	Construct two additional floors and re-configure interior spaces	\$ 9,500,000	21,500	Completed	Completed
<b>Guarantee Land Title Building (Remodel) "Alternative Sentencing Center"</b>	Remodel interior for use as the Boone County Alternative Sentencing Center	330,000	6,000	Phase I complete; Phase II underway.	Main floor remodel completed December 2007; foundation work completed in 2008; basement remodel (Phase II) is scheduled for completion in 2012.
<b>Guarantee Land Title Building (Reimbursement)</b>	Reimburse County General Revenue for land and building acquisition	670,000	n/a	Complete	Completed in 2009
<b>Government Center Construction; Johnston Paint Remodel (Boone County Annex)</b>	Build-out third floor shell space and expand/re-configure operational space on first and second floors; re-model Johnston Paint Building (Boone County Annex)	4,536,800	14,000 Gov Center; 5,200 Johnston Paint	Appropriations approved in FY 2010	Substantially completed in 2011
<b>Johnson Building Remodel</b>	Remodel/ reconfigure interior spaces for District Defender	500,000	n/a	Underway	Scheduled for 2012 completion
<b>Debt Retirement</b>	Retire outstanding debt on West Campus property (Lifestyles and law office properties adjacent to Courthouse and Johnson Building)	2,000,000	n/a	Completed	Completed
<b>Sheriff/Election Warehouse Facility</b>	Design and construct a new shared-space facility to house various Sheriff operations (training, evidence storage, and Internet Crimes) and election equipment storage.	1,630,300	~20,000	Appropriations approved in 2009 and 2010.	Completed
	Total	\$ <u>19,167,100</u>			

(Continued)

<b>Funding Source</b>					<b>Estimated Annual Operating Impact</b>		
<b>Three-Year 1/5th Cent Sales Tax</b>	<b>Remaining Series 2003 Bond Proceeds</b>	<b>Recovery Zone Bonds Issued in 2010</b>	<b>Cash on Hand Reserved for Specific Project</b>	<b>Total Funding Sources</b>	<b>Estimated Cost *</b>	<b>Description</b>	<b>Year of Fiscal Impact</b>
\$ 9,500,000	-	-	-	9,500,000	\$ 133,000	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
330,000	-	-	-	330,000	41,600	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
670,000	-	-	-	670,000	n/a		n/a
1,000,000	906,800	-	2,630,000	4,536,800	60,000	Utilities, Capital Repair and Replacement	2011 (mid-year)
500,000	-	-	-	500,000	n/a		n/a
2,000,000	-	-	-	2,000,000	n/a		n/a
-	-	830,000	800,300	1,630,300	40,000		2011
<u>\$ 14,000,000</u>	<u>906,800</u>	<u>830,000</u>	<u>3,430,300</u>	<u>19,167,100</u>	<u>\$ 274,600</u>		

\* Additional Housekeeping staff have not been approved and are therefore EXCLUDED from this cost estimate.

# Capital Projects cont'd

## Estimated On-Going Annual Operational Impact

Impact to the annual operating budget resulting from these capital projects consists primarily of utilities, facilities maintenance, housekeeping, capital repair and replacement charges, additional phone lines, and increased equipment maintenance charges (for example, new courtroom audio-visual equipment). Operating costs associated with the Courthouse, Government Center, and Sheriff/Elections Warehouse Facility will be paid from General Fund appropriations; operating costs for the Alternative Sentencing Center (Guarantee Land Title Building) will be paid from the Law Enforcement Sales Tax Fund.

The increased operating costs associated with the Courthouse and Alternative Sentencing Center were fully incorporated into the annual operating budget in FY 2009 and thereafter. Increased operating costs associated with the Government Center, the Boone County Annex (Johnston Paint Building), and the Sheriff Annex/Election Warehouse were incorporated into the annual operating budget effective FY 2011 and beyond. Actual utility costs are less than originally estimated due to energy-saving measurers incorporated into the construction projects. As a result, the estimated operating impact of \$227,000 shown on the previous page has been reduced by \$47,600 from the previous estimate.

In addition, facility-related staffing increases were also identified in the planning process and included 1 FTE Senior Facilities Maintenance Technician and 1 FTE Housekeeper. The additional technician position was funded in the FY 2012 operating budget; however, the additional housekeeping FTE has not been funded.

## Estimated Costs for Additional Facilities Maintenance and Housekeeping Staff Not Funded at this Time:

<b>Staff Positions (including benefits)</b>	<b>Estimated Cost</b>	<b>Funding Status</b>
Facilities Maintenance Technician	44,500	Funded in FY 2012
Housekeeper	29,600	Postponed
Total	\$ <u><u>74,100</u></u>	



# Capital Projects cont'd

## Fund Statement—Capital Project Funds Combined (Major & Nonmajor Funds)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	5,000	-	11,211	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	165,235	53,942	53,942	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	32,190	-	19,790	-
Hospital Lease	-	-	-	-
Other	34,397	28,734	28,734	-
<b>Total Revenues</b>	<b>236,822</b>	<b>82,676</b>	<b>113,677</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	186,921	186,921	-
Contractual Services	3,524,791	1,876,424	1,876,424	76,500
Debt Service (Principal and Interest)	-	-	-	-
Other	32,974	131,063	131,063	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>3,557,765</b>	<b>2,194,408</b>	<b>2,194,408</b>	<b>76,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(3,320,943)</b>	<b>(2,111,732)</b>	<b>(2,080,731)</b>	<b>(76,500)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	506,028	30,466	30,466	-
Transfer Out	(506,028)	(13,595)	(13,595)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	830,000	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>830,000</b>	<b>16,871</b>	<b>16,871</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,490,943)</b>	<b>(2,094,861)</b>	<b>(2,063,860)</b>	<b>(76,500)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>5,802,008</b>	<b>3,307,425</b>	<b>3,307,425</b>	<b>1,243,565</b>
Less encumbrances, beginning of year	(3,640)	-	-	-
Add encumbrances, end of year	3,640	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 3,311,065</b>	<b>\$ 1,212,564</b>	<b>\$ 1,243,565</b>	<b>\$ 1,167,065</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	3,640	-	-	-
Designated:				
Capital Project and Other	3,307,425	1,212,564	1,243,565	1,167,065
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>3,311,065</b>	<b>1,212,564</b>	<b>1,243,565</b>	<b>1,167,065</b>
<b>FUND BALANCE, end of year</b>	<b>3,311,065</b>	<b>1,212,564</b>	<b>1,243,565</b>	<b>1,167,065</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(3,311,065)</b>	<b>(1,212,564)</b>	<b>(1,243,565)</b>	<b>(1,167,065)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement—Government Center/Johnson Building Fund 401 (Nonmajor Fund)

	2010 <u>Actual</u>	2011 <u>Budget</u>	2011 <u>Projected</u>	2012 <u>Budget</u>
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	18,990	-	11,000	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>18,990</b>	<b>-</b>	<b>11,000</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,869,665	1,398,522	1,398,522	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,869,665</b>	<b>1,398,522</b>	<b>1,398,522</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,850,675)</b>	<b>(1,398,522)</b>	<b>(1,387,522)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	16,871	16,871	-
Transfer Out	(506,028)	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(506,028)</b>	<b>16,871</b>	<b>16,871</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(2,356,703)</b>	<b>(1,381,651)</b>	<b>(1,370,651)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>4,350,416</b>	<b>1,993,713</b>	<b>1,993,713</b>	<b>623,062</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 1,993,713</b>	<b>\$ 612,062</b>	<b>\$ 623,062</b>	<b>\$ 623,062</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	1,993,713	612,062	623,062	623,062
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>1,993,713</b>	<b>612,062</b>	<b>623,062</b>	<b>623,062</b>
<b>FUND BALANCE, end of year</b>	<b>1,993,713</b>	<b>612,062</b>	<b>623,062</b>	<b>623,062</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(1,993,713)</b>	<b>(612,062)</b>	<b>(623,062)</b>	<b>(623,062)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement—City/County Health Facility Fund 404 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>3,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less encumbrances, beginning of year	(3,640)	-	-	-
Add encumbrances, end of year	3,640	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 3,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	3,640	-	-	-
Designated:				
Capital Project and Other	-	-	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>3,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>3,640</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(3,640)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement—General Capital Fund 405 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	165,235	53,942	53,942	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>165,235</b>	<b>53,942</b>	<b>53,942</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	186,921	186,921	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>186,921</b>	<b>186,921</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>165,235</b>	<b>(132,979)</b>	<b>(132,979)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	13,595	13,595	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>13,595</b>	<b>13,595</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>165,235</b>	<b>(119,384)</b>	<b>(119,384)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>-</b>	<b>165,235</b>	<b>165,235</b>	<b>45,851</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 165,235</b>	<b>\$ 45,851</b>	<b>\$ 45,851</b>	<b>\$ 45,851</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	165,235	45,851	45,851	45,851
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>165,235</b>	<b>45,851</b>	<b>45,851</b>	<b>45,851</b>
<b>FUND BALANCE, end of year</b>	<b>165,235</b>	<b>45,851</b>	<b>45,851</b>	<b>45,851</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(165,235)</b>	<b>(45,851)</b>	<b>(45,851)</b>	<b>(45,851)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement—1/5 Cent Sales Tax Capital Improvement Fund 406 (Major Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	5,000	-	11,211	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,265	-	4,727	-
Hospital Lease	-	-	-	-
Other	34,397	-	-	-
<b>Total Revenues</b>	<b>44,662</b>	<b>-</b>	<b>15,938</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	22,675	22,675	76,500
Debt Service (Principal and Interest)	-	-	-	-
Other	-	131,063	131,063	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>153,738</b>	<b>153,738</b>	<b>76,500</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>44,662</b>	<b>(153,738)</b>	<b>(137,800)</b>	<b>(76,500)</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>44,662</b>	<b>(153,738)</b>	<b>(137,800)</b>	<b>(76,500)</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>657,638</b>	<b>702,300</b>	<b>702,300</b>	<b>564,500</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 702,300</b>	<b>\$ 548,562</b>	<b>\$ 564,500</b>	<b>\$ 488,000</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	702,300	548,562	564,500	488,000
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>702,300</b>	<b>548,562</b>	<b>564,500</b>	<b>488,000</b>
<b>FUND BALANCE, end of year</b>	<b>702,300</b>	<b>548,562</b>	<b>564,500</b>	<b>488,000</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(702,300)</b>	<b>(548,562)</b>	<b>(564,500)</b>	<b>(488,000)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement—Law Office Remodel IV-D 605 E Walnut Fund 407 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	78	-	1,657	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>78</b>	<b>-</b>	<b>1,657</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>78</b>	<b>-</b>	<b>1,657</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	(13,595)	(13,595)	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(13,595)</b>	<b>(13,595)</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>78</b>	<b>(13,595)</b>	<b>(11,938)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>11,860</b>	<b>11,938</b>	<b>11,938</b>	<b>-</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 11,938</b>	<b>\$ (1,657)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	11,938	(1,657)	-	-
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>11,938</b>	<b>(1,657)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, end of year</b>	<b>11,938</b>	<b>(1,657)</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(11,938)</b>	<b>1,657</b>	<b>-</b>	<b>-</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement– Sheriff Election Facility Fund 408 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	7,208	-	789	-
Hospital Lease	-	-	-	-
Other	-	28,734	28,734	-
<b>Total Revenues</b>	<b>7,208</b>	<b>28,734</b>	<b>29,523</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,457,492	112,102	112,102	-
Debt Service (Principal and Interest)	-	-	-	-
Other	32,974	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>1,490,466</b>	<b>112,102</b>	<b>112,102</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(1,483,258)</b>	<b>(83,368)</b>	<b>(82,579)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	-	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	830,000	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>830,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(653,258)</b>	<b>(83,368)</b>	<b>(82,579)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>743,725</b>	<b>90,467</b>	<b>90,467</b>	<b>7,888</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 90,467</b>	<b>\$ 7,099</b>	<b>\$ 7,888</b>	<b>\$ 7,888</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	90,467	7,099	7,888	7,888
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>90,467</b>	<b>7,099</b>	<b>7,888</b>	<b>7,888</b>
<b>FUND BALANCE, end of year</b>	<b>90,467</b>	<b>7,099</b>	<b>7,888</b>	<b>7,888</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(90,467)</b>	<b>(7,099)</b>	<b>(7,888)</b>	<b>(7,888)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Capital Projects cont'd

## Fund Statement— Johnson Paint Building Remodel Fund 409 (Nonmajor Fund)

	2010 Actual	2011 Budget	2011 Projected	2012 Budget
<b>REVENUES:</b>				
Property Taxes	\$ -	\$ -	\$ -	\$ -
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	649	-	1,617	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
<b>Total Revenues</b>	<b>649</b>	<b>-</b>	<b>1,617</b>	<b>-</b>
<b>EXPENDITURES:</b>				
Personal Services	-	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	197,634	343,125	343,125	-
Debt Service (Principal and Interest)	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
<b>Total Expenditures</b>	<b>197,634</b>	<b>343,125</b>	<b>343,125</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(196,985)</b>	<b>(343,125)</b>	<b>(341,508)</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES):</b>				
Transfer In	506,028	-	-	-
Transfer Out	-	-	-	-
Proceeds of Sale of Capital Assets/Insurance Claims/Capital Lease	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Retirement of Long-Term Debt	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>506,028</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>309,043</b>	<b>(343,125)</b>	<b>(341,508)</b>	<b>-</b>
<b>FUND BALANCE (GAAP), beginning of year</b>	<b>34,729</b>	<b>343,772</b>	<b>343,772</b>	<b>2,264</b>
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
<b>FUND BALANCE (GAAP), end of year</b>	<b>\$ 343,772</b>	<b>\$ 647</b>	<b>\$ 2,264</b>	<b>\$ 2,264</b>
<b>FUND BALANCE RESERVES AND DESIGNATIONS, end of year</b>				
Reserved:				
Loan Receivable (Street NIDS/Levy District)	\$ -	\$ -	\$ -	\$ -
Prepaid Items/Security Deposits/Other Reserves	-	-	-	-
Debt Service/Restricted Assets	-	-	-	-
Prior Year Encumbrances	-	-	-	-
Designated:				
Capital Project and Other	343,772	647	2,264	2,264
<b>Total Fund Balance Reserves and Designations, end of year</b>	<b>343,772</b>	<b>647</b>	<b>2,264</b>	<b>2,264</b>
<b>FUND BALANCE, end of year</b>	<b>343,772</b>	<b>647</b>	<b>2,264</b>	<b>2,264</b>
<b>FUND BALANCE RESERVES/DESIGNATIONS, end of year</b>	<b>(343,772)</b>	<b>(647)</b>	<b>(2,264)</b>	<b>(2,264)</b>
<b>UNRESERVED/UNDESIGNATED FUND BALANCE, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



# Appendix—

This section contains the following supplemental information:

- Statistical and Demographic Information—this section includes historical information regarding principal employers; ten-year comparative population and unemployment growth rates; ten-year history of assessed values of real and personal property along with estimated actual values; ten-year history of direct and overlapping property tax rates; and current overlapping sales tax rates.
- Ten-year financial trend data for revenues and expenditures—this section presents financial information for all governmental funds combined as well as for each major fund and nonmajor funds by fund type (i.e., nonmajor special revenue funds, nonmajor debt service funds, etc.).
- Glossary of financial accounting and budgeting terms.

# Statistical and Demographic Information

## Principal Employers Current and Nine Years Ago

Employer	2001			2010 *		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,987	1	18.72%	8,630	1	9.69%
University Hospital & Clinics	5,156	2	6.44%	4,279	2	4.80%
Columbia Public Schools	2,000	3	2.50%	2,140	3	2.40%
Boone Hospital Center	1,981	4	2.47%	1,647	4	1.85%
Hubbell Power Systems, Inc./Chance Company	1,100	5	1.37%	680	10	0.76%
City of Columbia	1,070	6	1.34%	1,286	5	1.44%
Shelter Insurance Companies	1,047	7	1.31%	1,171	7	1.31%
3M	950	8	1.19%	-	-	-
State Farm Insurance Companies	825	9	1.03%	1,043	9	1.17%
Harry S. Truman Veteran's Hospital	800	10	1.00%	1,250	6	1.40%
MBS Textbook Exchange	-	-	-	1,084	8	1.22%
Total employment for principal employers	<u>29,916</u>		<u>37.36%</u>	<u>23,210</u>		<u>26.06%</u>
Total county employment	<u>80,067</u>			<u>89,078</u>		

\*Current year data not available

### Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector. The 2001 data is based on total employees while the 2010 data is based on total benefitted full-time equivalent employees.

Total County Employment - US Department of Labor, Bureau of Labor Statistics; Missouri Department of Economic Development, Missouri Economic Research and Information Center

# Statistical and Demographic Information cont'd

## Demographic Statistics

	Population						Unemployment Rate Percentages		
	State of Missouri		Boone County				Boone County	State of Missouri	USA
	Total	Percentage of Growth	Total	Percentage of Growth	Per Capita Personal Income	Personal Income (thousands of dollars)			
2002	5,681,045	0.67%	138,600	1.18%	27,620	3,828,183	2.2%	5.2%	5.8%
2003	5,718,717	0.66%	140,067	1.06%	28,565	4,001,080	2.3%	5.6%	6.0%
2004	5,759,532	0.71%	141,216	0.82%	30,381	4,290,346	2.3%	5.7%	5.5%
2005	5,800,310	0.71%	143,326	1.49%	31,519	4,517,993	3.4%	5.3%	4.6%
2006	5,842,713	0.73%	146,048	1.90%	31,524	4,722,976	3.2%	4.8%	4.6%
2007	5,878,415	0.61%	152,435	4.37%	32,884	5,000,046	3.6%	5.0%	4.8%
2008	5,911,605	0.56%	154,365	1.27%	36,133	5,576,452	4.3%	6.1%	7.1%
2009	5,987,580	1.29%	156,377	1.30%	36,649	5,731,093	6.3%	9.3%	9.7%
2010	6,011,741	0.40%	158,682	1.47%	*	*	6.4%	9.6%	9.6%
2011	*	*	*	*	*	*	5.9%	8.7%	9.0%

\* Information not yet available.

### Sources:

Consumer Price Index, Population and Income statistics - US Department of Commerce; Bureau of Economic Analysis

Unemployment statistics - US Department of Labor, Bureau of Labor Statistics; Missouri Economic Development, Missouri Economic Research and Information Center

# Statistical and Demographic Information cont'd

## Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	Real Property		Personal Property	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2001 \$	1,147,616,965	5,444,668,147	324,415,743	1,000,989,854
2002	1,211,532,232	5,712,271,756	318,306,177	980,490,034
2003	1,261,766,684	5,947,626,218	331,539,757	1,021,119,386
2004	1,322,804,574	6,235,000,732	326,331,460	1,004,463,013
2005	1,568,599,080	7,413,866,636	366,328,276	1,120,607,334
2006	1,675,095,877	7,916,418,578	389,747,331	1,190,604,288
2007	1,780,593,591	8,390,766,051	405,951,130	1,237,794,623
2008	1,847,553,110	8,703,285,559	414,336,897	1,263,069,256
2009	1,889,872,113	8,885,694,023	383,344,988	1,168,358,984
2010	1,917,307,045	9,010,436,226	375,672,926	1,146,589,121
2011	1,937,367,008	9,113,423,081	402,467,181	1,226,893,541

	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
2001 \$	35,426,571	110,708,035	1,507,459,279	6,556,366,036
2002	31,877,923	99,618,509	1,561,716,332	6,792,380,299
2003	33,157,009	103,615,653	1,626,463,450	7,072,361,257
2004	33,787,494	105,585,919	1,682,923,528	7,345,049,664
2005	33,685,781	105,268,066	1,968,613,137	8,639,742,036
2006	33,383,928	104,324,775	2,098,227,136	9,211,347,641
2007	33,367,549	104,273,591	2,219,912,270	9,732,834,265
2008	33,047,910	103,274,719	2,294,937,917	10,069,629,534
2009	33,611,500	105,035,938	2,306,828,601	10,159,088,945
2010	35,272,705	110,227,203	2,328,252,676	10,267,252,550
2011	35,170,581	109,908,066	2,375,004,770	10,450,224,688

# Statistical and Demographic Information cont'd

## Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
<b>BOONE COUNTY</b>										
General Revenue	\$ 0.1300	\$ 0.1300	\$ 0.1300	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0500	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475
Group Homes	0.1194	0.1194	0.1195	0.1114	0.1114	0.1114	0.1114	0.1127	0.1127	0.1130
Total Boone County	<u>\$ 0.2994</u>	<u>\$ 0.2994</u>	<u>\$ 0.2995</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2789</u>	<u>\$ 0.2802</u>	<u>\$ 0.2802</u>	<u>\$ 0.2805</u>
Centralia Road and Bridge District	-	-	-	-	-	-	-	-	-	-
County-wide Surtax on Class III Property	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100	\$ 0.6100
<b>OTHER POLITICAL SUBDIVISIONS</b>										
State of Missouri	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300	\$ 0.0300
Columbia Public Schools	4.7544	4.9444	4.9444	4.6863	4.6706	4.7089	4.7292	4.7717	4.8492	4.8812
Southern Boone County R-I Schools	4.5963	4.6068	4.6014	4.3658	4.5158	4.5176	4.5175	4.5462	4.5460	4.9660
Hallsville R-IV Schools	4.1200	4.1200	4.1200	3.9032	3.9032	3.9032	3.9188	3.9929	4.2473	4.2411
Sturgeon R-V Schools	4.0200	4.0797	4.7500	4.6988	4.6838	4.6870	4.7661	4.7245	4.7324	4.9260
Centralia R-VI Schools	3.5611	3.5611	3.5611	3.5000	3.5094	4.0595	4.2095	4.3595	4.3595	4.3595
Harrisburg R-VIII Schools	4.3313	4.4233	4.3943	4.3746	4.3572	4.3708	4.4097	4.5004	4.5600	4.5533
New Franklin R-I Schools	3.8700	3.8700	3.8700	3.8700	3.8700	3.8582	3.8922	3.8907	3.9620	3.9620
Fayette R-III Schools	4.1223	4.1361	4.1498	4.1346	4.1401	4.1401	4.1401	4.2385	4.2241	4.2095
North Callaway R-I Schools	3.3100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6301	3.7523	3.7904
City of Ashland	0.7306	0.7306	0.6806	0.3178	0.3028	0.3057	0.2966	0.3302	0.3202	0.2612
City of Centralia	0.9579	0.9579	0.9596	0.9288	0.9288	0.9288	0.9288	0.9499	0.9590	0.9590
City of Columbia	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100	0.4100
City of Hallsville	0.9447	0.9467	0.9467	0.8664	0.8664	0.8664	0.8664	0.8689	0.8689	0.8689
City of Sturgeon	0.4900	0.4900	0.4900	0.4900	0.4900	0.5500	0.5500	0.5500	0.5500	0.5414
Town of Harrisburg	0.3284	0.3312	0.3479	0.3259	0.3259	0.3259	0.3259	0.3345	0.3345	0.3424
Village of Hartsburg	0.4114	0.4124	0.4495	0.4292	0.4292	0.5207	0.5156	0.5141	0.5141	0.5141
Town of Huntsdale	-	-	-	-	-	-	0.5000	-	-	-
City of Rocheport	0.2974	0.3048	0.3086	0.2550	0.2554	0.2571	-	0.2588	0.2589	0.2586
Special Business District	0.4300	0.4900	0.4900	0.4781	0.4834	0.4762	0.4778	0.4759	0.4788	-
Boone County Fire Protection District	0.8495	0.8379	0.8231	0.8148	0.7016	0.7735	0.7394	0.6293	0.6299	0.6299
Southern Boone County Fire District	0.3082	0.4569	0.4541	0.4403	0.4329	0.4075	0.4124	0.4318	0.4291	0.3567
Boone County Library District	0.3200	0.3200	0.3200	0.2986	0.2986	0.2986	0.2986	0.2986	0.2986	0.3001
Centralia Library District	0.3854	0.3853	0.3888	0.3775	0.3736	0.3708	0.3678	0.3745	0.3782	0.3782
Columbia Regional Library District	0.6391	0.6341	0.6341	0.5720	0.5270	0.5271	0.5221	0.5221	0.5221	0.5221
Moniteau Watershed Subdistrict	-	-	-	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0897	\$ 0.0900	\$ 0.0900

# Statistical and Demographic Information cont'd

## Taxable Sales by Category Last Ten Years

Category	Fiscal Year		
	<u>2001</u>	<u>2002</u>	<u>2003</u>
General merchandise retail stores	\$ 165,887,652	303,660,060	328,260,554
Eating and drinking establishments	173,571,966	182,901,047	192,064,999
Miscellaneous retail	383,327,163	268,211,314	262,788,146
Food stores	169,297,047	173,095,570	169,697,586
Furniture, home furnishings and equipment	102,532,778	107,608,743	107,942,376
Electric, gas, and sanitary	128,799,412	128,161,804	135,331,391
Building material; hardware, garden supply	66,520,648	65,599,305	77,112,759
Wholesale trade- durable goods	62,655,741	64,045,973	67,316,251
Communication	38,949,206	35,428,604	75,041,319
Wholesale trade- nondurable goods	47,141,839	50,070,550	53,799,924
Apparel and accessories	43,421,276	42,845,312	43,403,914
Automotive dealers and gasoline services	42,140,459	45,114,665	54,432,842
All other	282,245,656	283,051,850	258,307,055
Total	\$ <u>1,706,490,843</u>	<u>1,749,794,797</u>	<u>1,825,499,116</u>
Annual percentage change	<u>4.1%</u>	<u>2.5%</u>	<u>4.3%</u>
County direct sales tax rate	1.000%	1.000%	1.125%

(continues on next page)

(continued)

Fiscal Year

<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
350,606,705	380,847,908	409,784,463	437,041,100	453,469,833	451,426,016	439,263,570
210,810,940	234,119,630	245,901,932	250,882,383	256,965,731	259,611,462	268,448,113
207,369,343	205,788,793	211,149,353	208,049,295	170,236,933	164,707,520	169,324,578
176,859,876	186,041,430	192,953,568	188,354,313	187,526,069	187,969,216	213,852,221
152,359,603	159,096,419	161,784,753	153,295,254	151,389,186	92,408,834	95,754,923
137,351,544	155,552,041	168,540,873	184,998,226	97,425,630	95,986,937	96,927,892
107,462,698	119,695,044	125,371,642	103,195,966	91,171,823	104,943,336	103,631,054
80,442,371	82,297,426	104,208,957	87,873,156	64,732,353	60,870,568	56,086,290
76,195,717	79,791,721	87,217,700	86,462,973	90,983,902	95,461,110	95,061,411
57,392,072	60,065,524	63,482,358	62,984,255	52,951,149	53,857,991	60,184,732
47,445,561	51,727,564	53,908,741	56,415,889	59,212,790	60,256,938	64,266,113
44,500,520	49,463,645	55,331,141	59,237,012	64,248,234	90,459,039	90,628,102
286,635,379	320,656,841	334,280,260	328,491,340	467,263,397	434,656,997	444,768,714
<u>1,935,432,329</u>	<u>2,085,143,986</u>	<u>2,213,915,741</u>	<u>2,207,281,162</u>	<u>2,207,577,030</u>	<u>2,152,615,964</u>	<u>2,198,197,713</u>
6.0%	7.7%	6.2%	-0.3%	0.0%	-2.5%	2.1%
1.125%	1.125%	1.325%	1.325%	1.325%	1.325%	1.125%

# Statistical and Demographic Information cont'd

## OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE DECEMBER 31, 2011

<b>Unincorporated Areas of Boone County including McBaine, Midway, Prathersville, and Wilton</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	<b>Combined Sales Tax Rates</b>	<b>5.350%</b>	
<b>Hartsburg and Village of Pierpont</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>5.850%</b>		
<b>Ashland and Rocheport</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
<b>Combined Sales Tax Rates</b>	<b>6.850%</b>		
<b>Sturgeon</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
	<b>Combined Sales Tax Rates</b>	<b>7.350%</b>	
<b>Centralia</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Stormwater and Parks Tax	0.500%	Permanent
	<b>Combined Sales Tax Rates</b>	<b>7.350%</b>	
<b>Columbia</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads (Misc.)	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Capital Improvements (Misc.)	0.250%	Sunset December 31, 2015
	City Stormwater and Parks	0.250%	Sunset March 31, 2016
	<b>Combined Sales Tax Rates</b>	<b>7.350%</b>	
<b>Hallsville and Harrisburg</b>	State	4.225%	Permanent
	County General Revenue	0.500%	Permanent
	County Maintenance-Roads	0.500%	Sunset September 30, 2018
	County Law Enforcement Services	0.125%	Permanent
	City General Revenue	1.000%	Permanent
	<b>Combined Sales Tax Rates</b>	<b>6.350%</b>	

Source: Missouri Department of Revenue, Division of Taxation and Collection

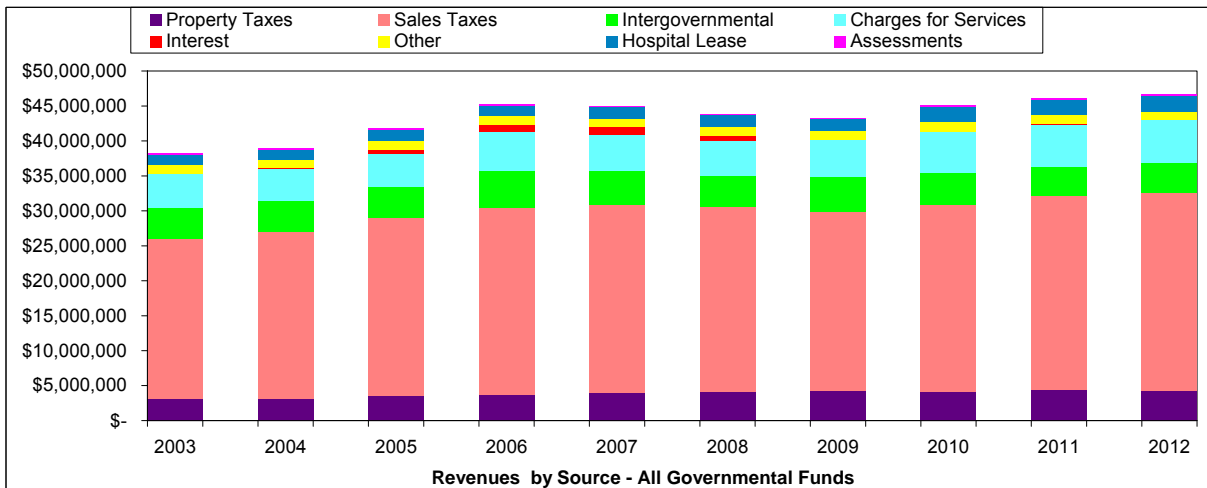
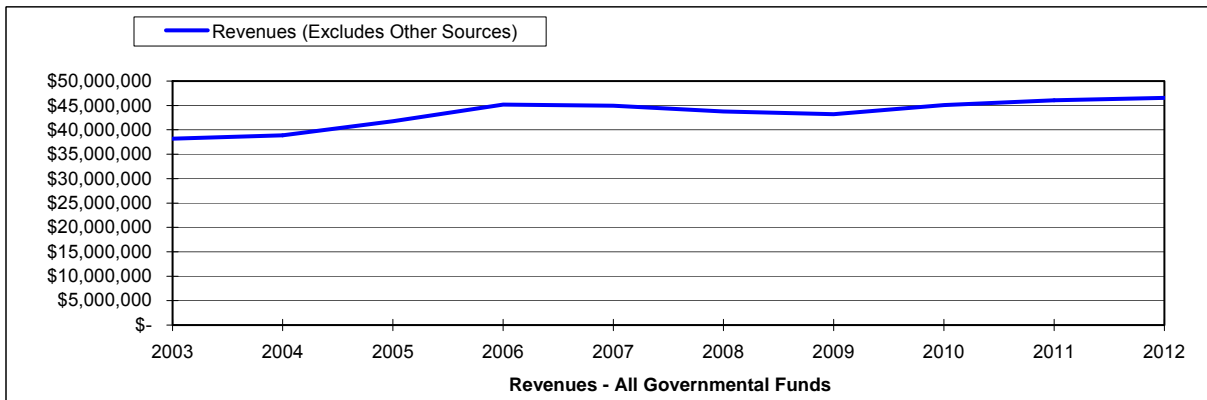


# Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Property Taxes	\$ 3,162,565	\$ 3,222,224	\$ 3,530,953	\$ 3,772,895	\$ 4,032,706
Assessments	208,564	171,863	177,004	155,931	148,743
Sales Taxes	22,830,022	23,873,177	25,452,011	26,612,435	26,837,008
Intergovernmental	4,413,178	4,293,591	4,398,261	5,338,568	4,884,000
Charges for Services	4,793,377	4,622,385	4,845,182	5,576,777	5,195,800
Interest	172,406	209,432	540,059	980,556	1,021,244
Hospital Lease	1,404,518	1,430,923	1,477,571	1,528,104	1,566,918
Other	1,182,759 <sup>a</sup>	1,051,652	1,340,053	1,239,975 <sup>c</sup>	1,244,610
<b>Total</b>	<b>\$ 38,167,389</b>	<b>\$ 38,875,247</b>	<b>\$ 41,761,094</b>	<b>\$ 45,205,241</b>	<b>\$ 44,931,029</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Property Taxes	\$ 4,160,203	\$ 4,212,637	\$ 4,190,527	\$ 4,397,300	\$ 4,285,000
Assessments	105,288	102,598	178,186	185,227	170,814
Sales Taxes	26,371,448	25,653,471	26,656,012	27,726,900	28,260,950
Intergovernmental	4,397,128	5,032,989	4,646,871	4,186,243	4,362,655
Charges for Services	5,147,827	5,202,384	5,751,015	5,981,500	6,056,381
Interest	659,532	101,113	123,659	146,464	115,111
Hospital Lease	1,630,692	1,632,323	2,178,028	2,203,198	2,237,000
Other	1,304,621	1,256,446	1,374,332	1,238,134	1,105,030
<b>Total</b>	<b>\$ 43,776,739</b>	<b>\$ 43,193,961</b>	<b>\$ 45,098,630</b>	<b>\$ 46,064,966</b>	<b>\$ 46,592,941</b>



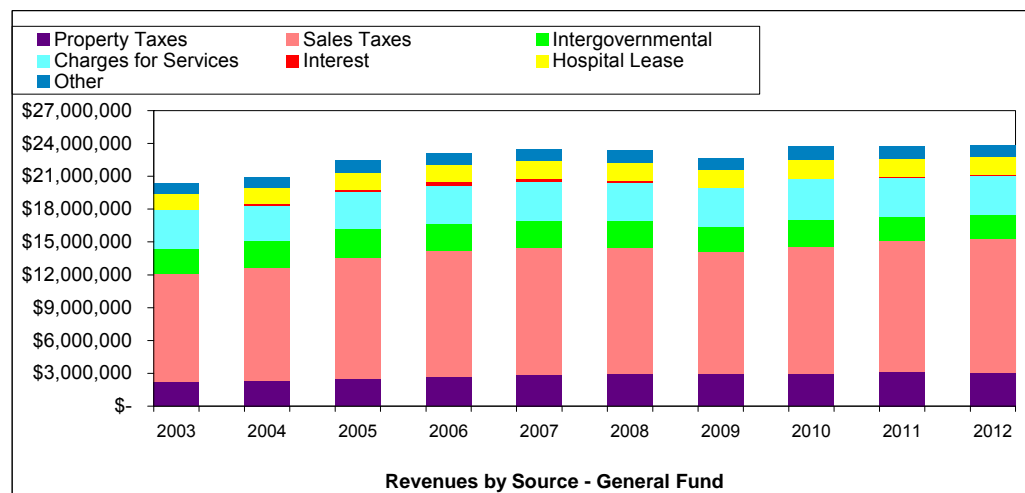
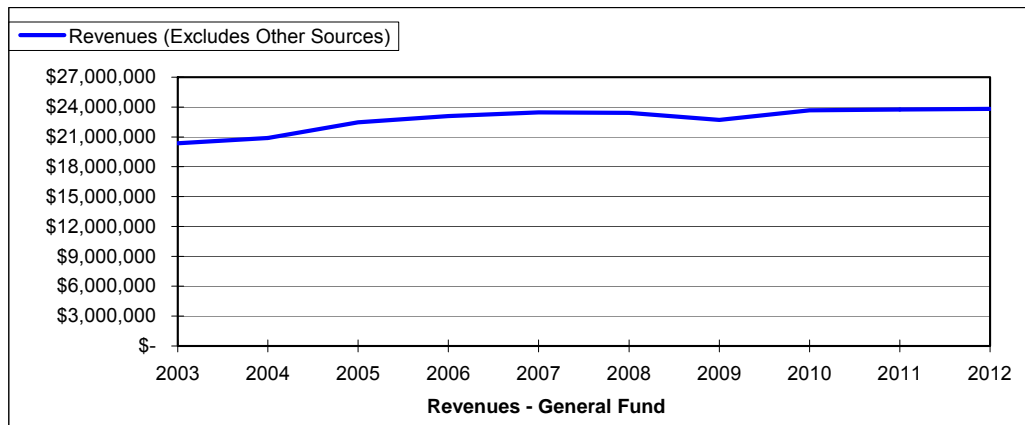
a Sheriff Forfeiture receipts, prepaid rent from Reality House  
 b Hospital lease revision and modification  
 c Sale of Boone Retirement Center, Workers Comp Refunds

# Revenues by Source cont'd

## General Fund (Major Fund)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Property Taxes	\$ 2,257,713	\$ 2,307,407	\$ 2,505,227	\$ 2,678,509	\$ 2,855,380
Sales Taxes	9,834,025	10,297,638	11,012,073	11,511,804	11,618,935
Intergovernmental	2,296,641	2,493,022	2,730,478	2,466,963	2,480,835
Charges for Services	3,487,843	3,250,234	3,309,347	3,446,654	3,503,498
Interest	84,725	112,636	235,698	399,414	359,296
Hospital Lease	1,404,518	1,430,923	1,477,571	1,528,104	1,566,918
Other	980,225	995,184	1,185,637	1,062,581	1,070,906
<b>Total</b>	<b>\$ 20,345,690</b>	<b>\$ 20,887,044</b>	<b>\$ 22,456,031</b>	<b>\$ 23,094,029</b>	<b>\$ 23,455,768</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Property Taxes	\$ 2,951,281	\$ 2,980,220	\$ 2,967,101	\$ 3,109,600	\$ 3,032,000
Sales Taxes	11,460,782	11,144,410	11,579,077	12,050,000	12,290,000
Intergovernmental	2,560,964	2,227,679	2,484,261	2,129,367	2,181,852
Charges for Services	3,429,987	3,593,653	3,741,819	3,621,565	3,526,485
Interest	224,012	16,696	31,913	44,552	38,753
Hospital Lease	1,630,692	1,632,323	1,678,028	1,703,198	1,737,000
Other	1,147,380	1,103,313	1,207,515	1,109,108	1,007,023
<b>Total</b>	<b>\$ 23,405,098</b>	<b>\$ 22,698,294</b>	<b>\$ 23,689,714</b>	<b>\$ 23,767,390</b>	<b>\$ 23,813,113</b>



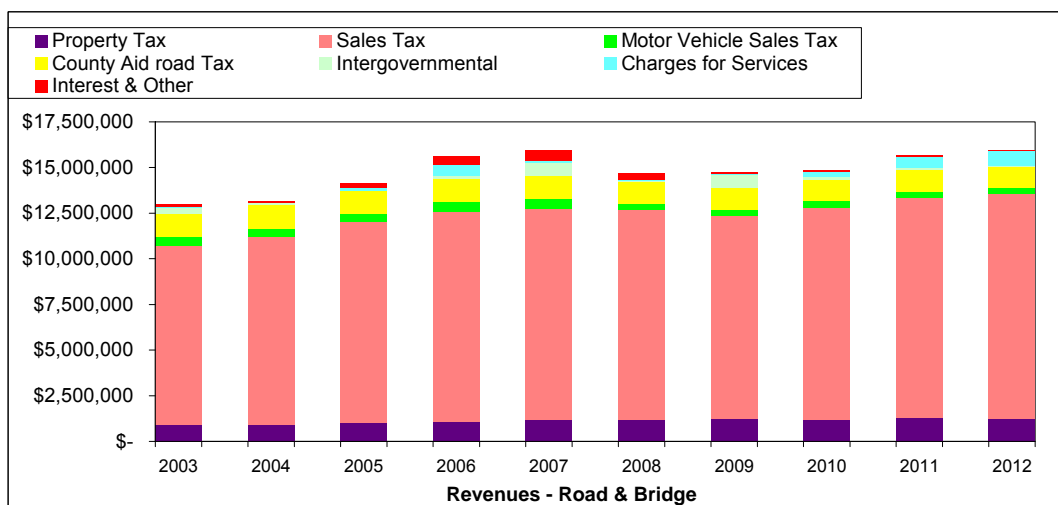
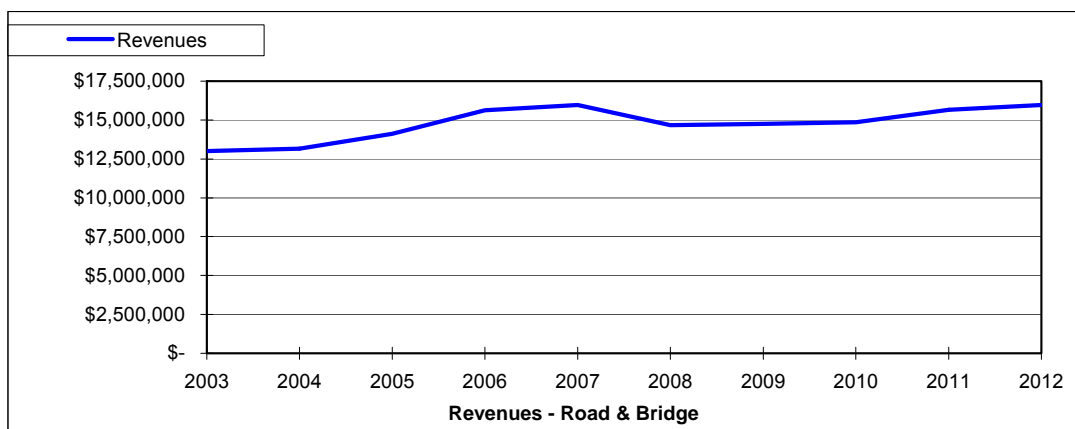
a Hospital lease revision and modification  
 b Workers Comp Refund

# Revenues by Source cont'd

## Road & Bridge Fund (Major Fund)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Property Tax	\$ 904,852	\$ 914,817	\$ 1,025,726	\$ 1,094,386	\$ 1,177,326
Sales Tax	9,829,638	10,288,081	10,997,342	11,495,787	11,602,457
Motor Vehicle Sales Tax	467,070	468,451	455,145	510,427	497,636
County Aid road Tax	1,260,384	1,270,054	1,262,479	1,277,071	1,305,242
Intergovernmental	320,269	112,265	6,022	144,016	672,614
Charges for Services	78,836	32,888	142,016	632,007	121,490
Interest & Other	144,756	73,889	228,669	481,052	599,313
<b>Total</b>	<b>\$ 13,005,805</b>	<b>\$ 13,160,445</b>	<b>\$ 14,117,399</b>	<b>\$ 15,634,746</b>	<b>\$ 15,976,078</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Property Tax	\$ 1,208,922	\$ 1,232,417	\$ 1,223,426	1,287,700	\$ 1,253,000
Sales Tax	11,444,392	11,134,451	11,568,348	12,050,000	12,290,000
Motor Vehicle Sales Tax	371,592	344,213	363,759	360,000	355,000
County Aid road Tax	1,196,444	1,158,628	1,197,202	1,165,000	1,150,000
Intergovernmental	73,342	758,099	138,952	149,328	49,300
Charges for Services	45,407	60,144	316,859	580,927	822,600
Interest & Other	335,556	67,536	60,917	65,830	51,780
<b>Total</b>	<b>\$ 14,675,655</b>	<b>\$ 14,755,488</b>	<b>\$ 14,869,463</b>	<b>\$ 15,658,785</b>	<b>\$ 15,971,680</b>

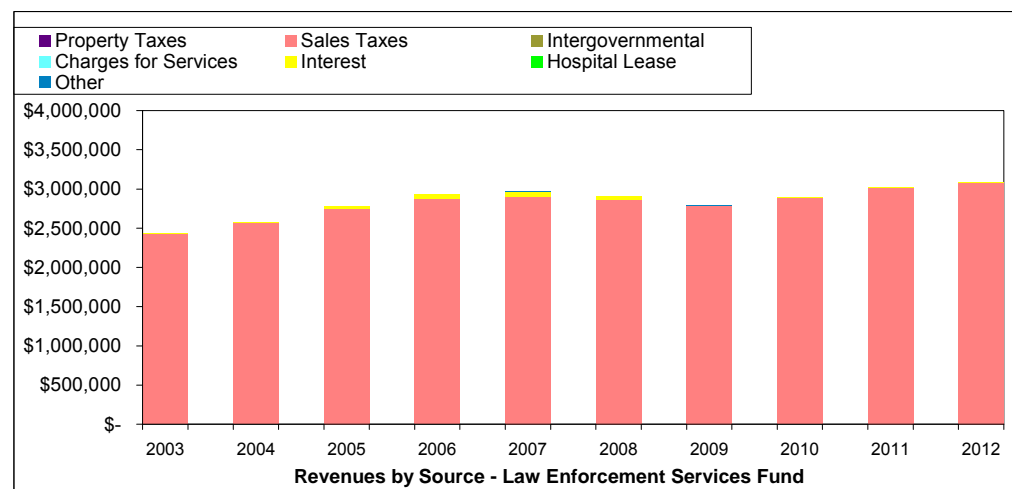
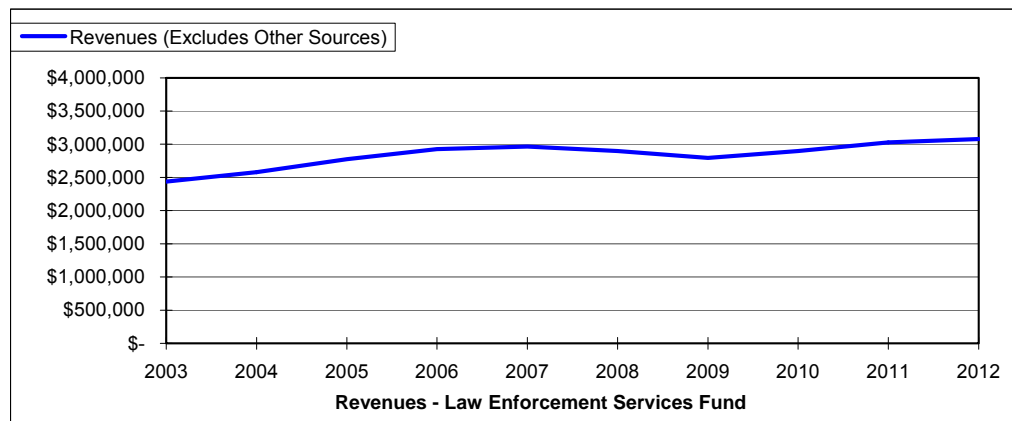


# Revenues by Source cont'd

## Law Enforcement Services Fund (Major Fund)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,430,935	2,567,492	2,748,220	2,870,297	2,899,191
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	5,613	10,880	25,128	54,971	64,279
Hospital Lease	-	-	-	-	-
Other	-	-	-	-	1,280
<b>Total</b>	<b>\$ 2,436,548</b>	<b>\$ 2,578,372</b>	<b>\$ 2,773,348</b>	<b>\$ 2,925,268</b>	<b>\$ 2,964,750</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,860,622	2,782,843	2,892,065	3,012,500	3,072,750
Intergovernmental	-	-	-	6,650	-
Charges for Services	-	-	-	-	-
Interest	38,536	6,467	5,758	7,110	6,135
Hospital Lease	-	-	-	-	-
Other	-	3,281	215	-	-
<b>Total</b>	<b>\$ 2,899,158</b>	<b>\$ 2,792,591</b>	<b>\$ 2,898,038</b>	<b>\$ 3,026,260</b>	<b>\$ 3,078,885</b>

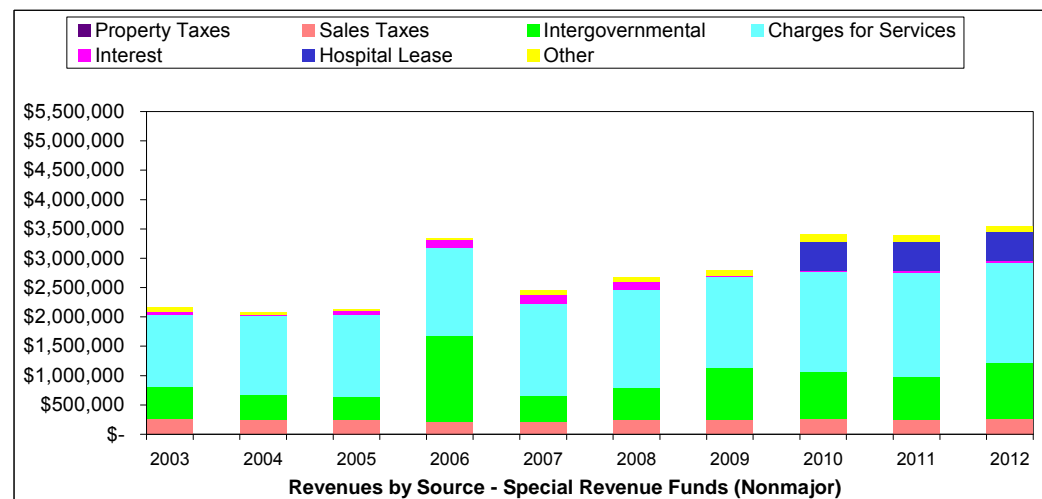
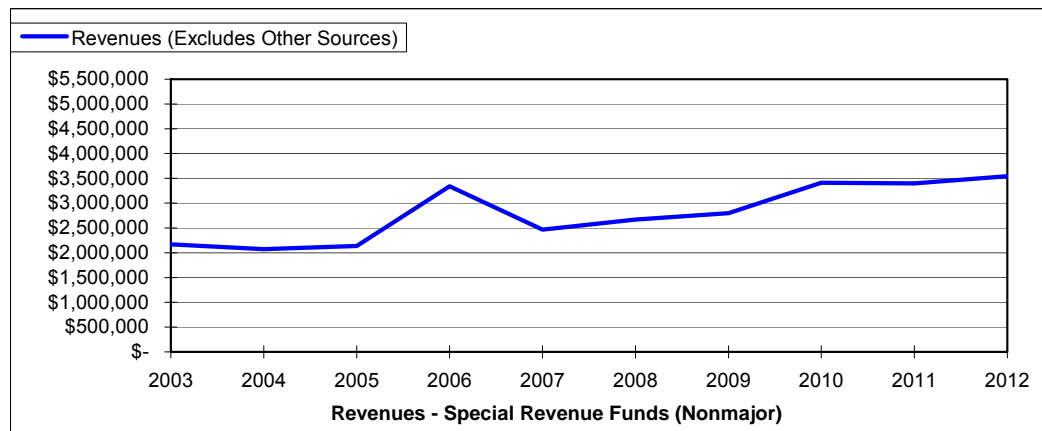


# Revenues by Source cont'd

## Special Revenue Funds (Nonmajor Funds)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	268,354	251,515	239,231	224,120	218,789
Intergovernmental	535,884	418,250	399,282	1,450,518	424,029
Charges for Services	1,226,698	1,339,263	1,393,819	1,498,116	1,570,812
Interest	55,563	29,460	77,627	143,537	170,409
Hospital Lease	-	-	-	-	-
Other	81,581	35,902	29,207	23,981	80,310
<b>Total</b>	<b>\$ 2,168,080</b>	<b>\$ 2,074,390</b>	<b>\$ 2,139,166</b>	<b>\$ 3,340,272</b>	<b>\$ 2,464,349</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	234,060	247,554	252,763	254,400	253,200
Intergovernmental	566,378 a	888,583 a	818,519	721,388	968,088
Charges for Services	1,672,433	1,548,587	1,692,337	1,779,008	1,707,296
Interest	116,048	25,453	25,919	30,005	23,238
Hospital Lease	-	-	500,000	500,000	500,000
Other	81,052	87,828	123,164	116,911	92,007
<b>Total</b>	<b>\$ 2,669,971</b>	<b>\$ 2,798,005</b>	<b>\$ 3,412,702</b>	<b>\$ 3,401,712</b>	<b>\$ 3,543,829</b>

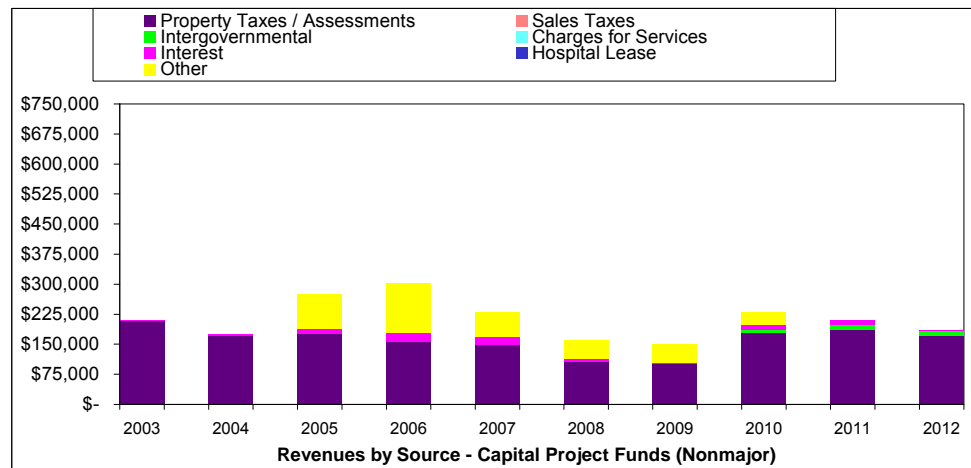
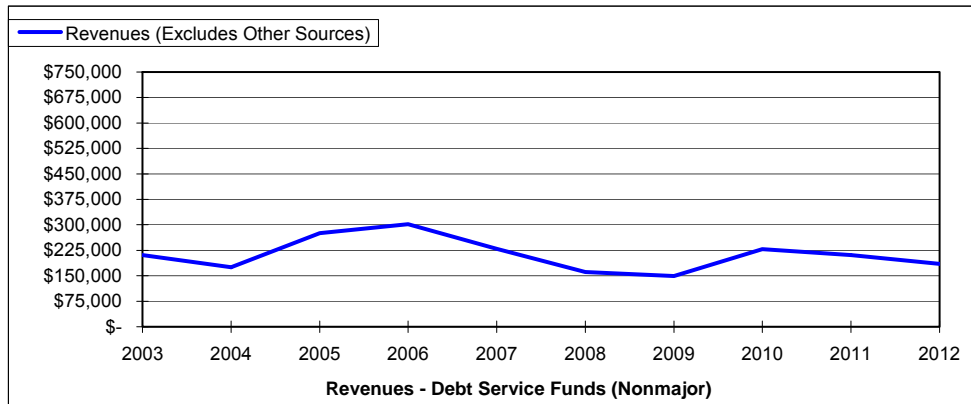


# Revenues by Source cont'd

## Debt Service Funds (Nonmajor Funds)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Property Taxes / Assessments	\$ 208,564	\$ 171,863	\$ 177,004	\$ 155,931	\$ 148,743
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	2,702	3,133	11,127	22,291	20,415
Hospital Lease	-	-	-	-	-
Other	-	-	87,019	123,466	59,814
<b>Total</b>	<b>\$ 211,266</b>	<b>\$ 174,996</b>	<b>\$ 275,150</b>	<b>\$ 301,688</b>	<b>\$ 228,972</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Property Taxes / Assessments	\$ 105,288	\$ 102,598	\$ 178,186	\$ 185,227	\$ 170,814
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	7,937	14,510	13,415
Charges for Services	-	-	-	-	-
Interest	9,241	605	11,670	11,082	1,205
Hospital Lease	-	-	-	-	-
Other	46,380	46,380	30,920	-	-
<b>Total</b>	<b>\$ 160,909</b>	<b>\$ 149,583</b>	<b>\$ 228,713</b>	<b>\$ 210,819</b>	<b>\$ 185,434</b>



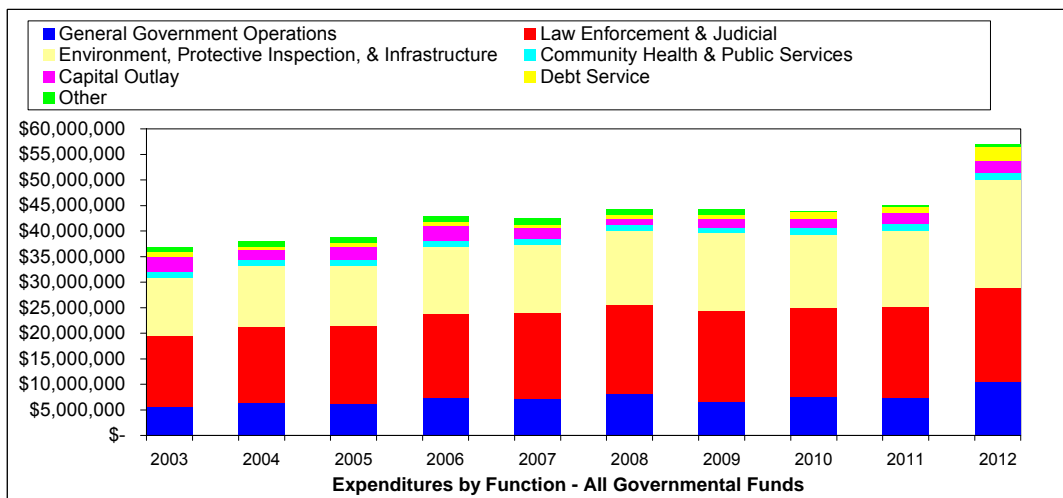
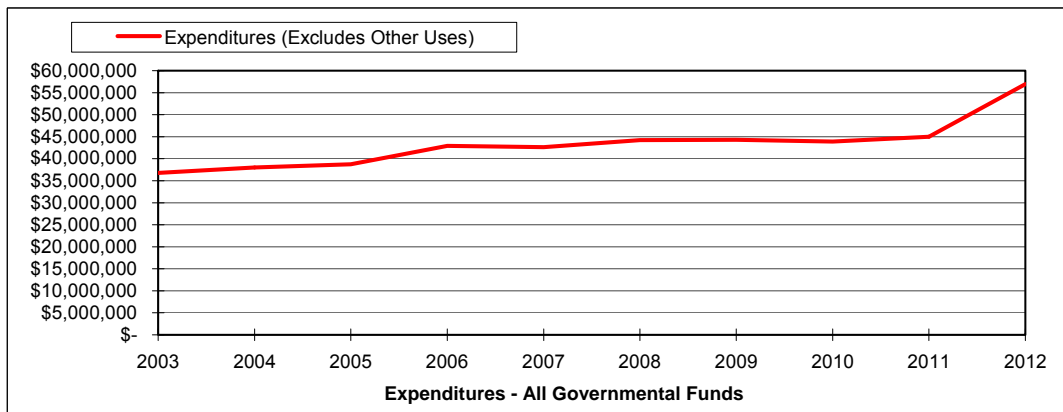
# Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2003	2004	2005	2006	2007
	Actual	Actual	Actual	Actual	Actual
General Government Operations	\$ 5,639,499	\$ 6,433,542	\$ 6,183,413	\$ 7,462,836	\$ 7,210,454
Law Enforcement & Judicial	13,903,356 a	14,740,635	15,225,899	16,278,312	16,757,051
Environment, Protective Inspection, & Infrastructure	11,295,630 d	12,009,048	11,740,087	13,152,527	13,313,154
Community Health & Public Services	1,180,571 b	1,119,373	1,226,164	1,170,102 f	1,183,491
Capital Outlay	2,945,217 c	1,935,206	2,645,729	2,997,639	2,149,663
Debt Service	931,760	708,440	640,495	692,888	701,609
Other	871,549	1,053,149	1,083,857	1,149,761	1,274,010
<b>Total</b>	<b>\$ 36,767,582</b>	<b>\$ 37,999,393</b>	<b>\$ 38,745,644</b>	<b>\$ 42,904,065</b>	<b>\$ 42,589,432</b>

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Projected	Budget
General Government Operations	\$ 8,218,749	\$ 6,586,550	\$ 7,462,293	\$ 7,197,617	\$ 10,431,623 e
Law Enforcement & Judicial	17,334,021	17,856,751	17,509,665	18,039,946	18,564,980
Environment, Protective Inspection, & Infrastructure	14,559,888	15,151,300	14,238,149	14,811,971	20,952,133
Community Health & Public Services	1,238,888	1,167,434	1,422,917	1,394,153	1,531,389
Capital Outlay	1,028,043	1,632,700	1,706,602	2,252,297	2,384,723
Debt Service	739,757	727,790	1,430,156	996,489	2,582,885
Other	1,120,844	1,167,827	110,486	289,590	500,033
<b>Total</b>	<b>\$ 44,240,190</b>	<b>\$ 44,290,352</b>	<b>\$ 43,880,268</b>	<b>\$ 44,982,063</b>	<b>\$ 56,947,766</b>



a E911 system upgrade, jail expansion and out-of-county housing  
 b Child Advocacy grant, PEAK project  
 c Boone County Fairgrounds purchase  
 d El Chaparral road maintenance project, Revenue Sharing

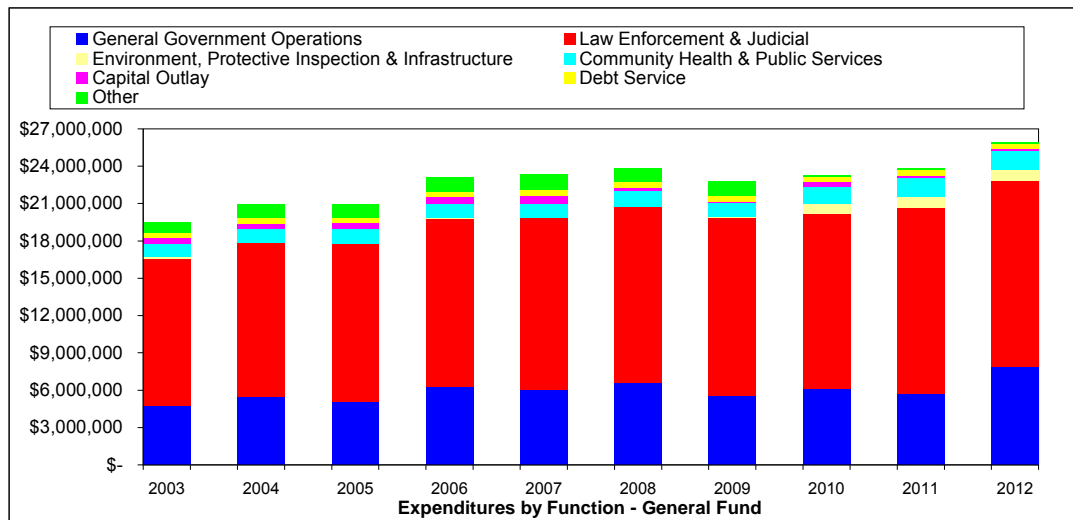
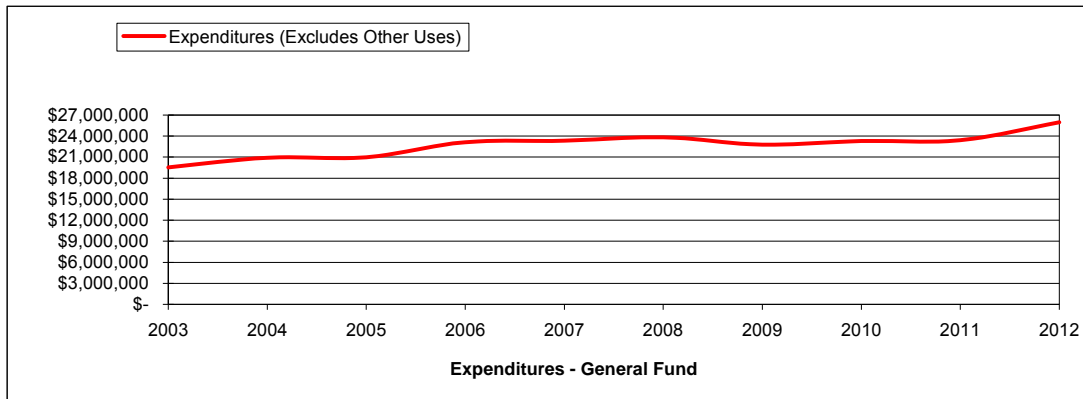
e Budget includes 3% emergency appropriation  
 f Voided Health Dept building commitment (a), purchased building out of Capital Project Fund

# Expenditures by Function cont'd

## Budget Basis General Fund (Major Fund)

	<u>2003</u> Actual	<u>2004</u> Actual	<u>2005</u> Actual	<u>2006</u> Actual	<u>2007</u> Actual
General Government Operations	\$ 4,710,075	\$ 5,435,426 <sup>b</sup>	\$ 5,079,498	\$ 6,246,365 <sup>b</sup>	\$ 6,056,191
Law Enforcement & Judicial	11,893,918	12,385,434	12,666,320	13,552,683	13,774,836
Environment, Protective Inspection & Infrastructure	99,211	49,456	31,405	33,198	33,024
Community Health & Public Services	1,042,239	1,079,703	1,177,080	1,133,145	1,150,435
Capital Outlay	517,969	425,776	525,980	588,209	648,014
Debt Service	405,635	492,651	420,315	414,915	414,465
Other	871,549	1,053,149	1,083,857	1,149,761	1,274,010
<b>Total</b>	<b>\$ 19,540,596</b>	<b>\$ 20,921,595</b>	<b>\$ 20,984,455</b>	<b>\$ 23,118,276</b>	<b>\$ 23,350,975</b>

	<u>2008</u> Actual	<u>2009</u> Actual	<u>2010</u> Actual	<u>2011</u> Projected	<u>2012</u> Budget
General Government Operations	\$ 6,561,212 <sup>b</sup>	\$ 5,549,947	\$ 6,107,750	\$ 5,752,821	\$ 7,913,612 <sup>c</sup>
Law Enforcement & Judicial	14,190,682	14,322,495	14,072,321	14,568,138	14,895,598
Environment, Protective Inspection & Infrastructure	46,218	52,175	795,860	780,083	907,903
Community Health & Public Services	1,195,151	1,134,723	1,386,199	1,354,327	1,499,462
Capital Outlay	305,958	134,187	417,897	250,328	221,810 <sup>a</sup>
Debt Service	413,215	416,090	408,115	566,865	410,240
Other	1,120,844	1,167,827	110,486	126,869	127,025
<b>Total</b>	<b>\$ 23,833,280</b>	<b>\$ 22,777,444</b>	<b>\$ 23,298,628</b>	<b>\$ 23,399,431</b>	<b>\$ 25,975,650</b>



a See Capital Expenditure Highlights

b Election costs

c Budget includes 3% emergency appropriation

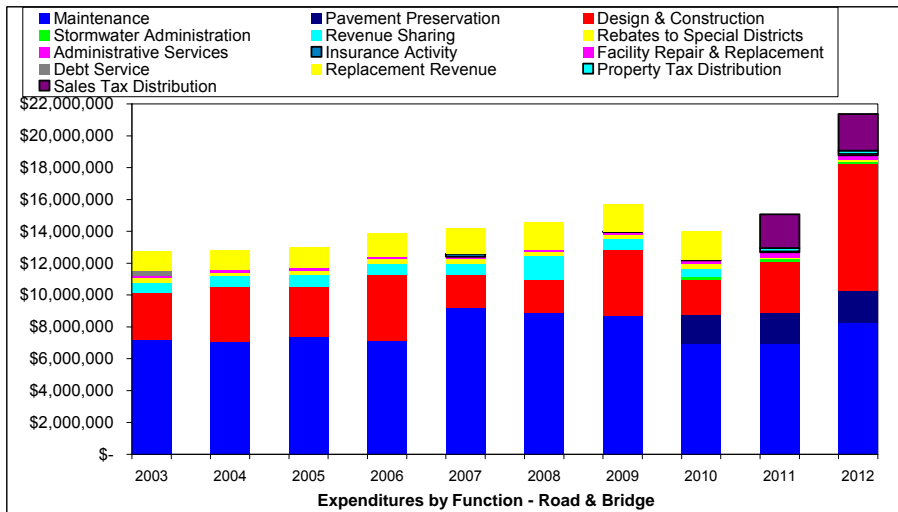
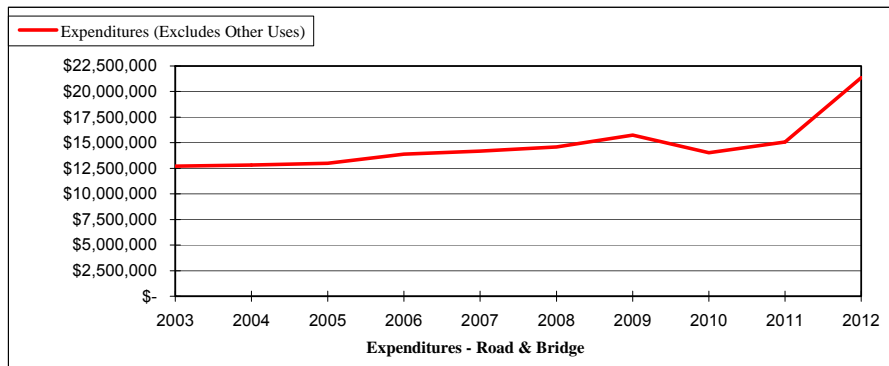


# Expenditures by Function cont'd

## Budget Basis Road & Bridge Fund (Major Fund)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
Maintenance	\$ 7,181,519	\$ 7,090,470	\$ 7,374,859	\$ 7,152,198	\$ 9,233,269
Pavement Preservation	-	-	-	-	-
Design & Construction	2,938,486	3,444,740	3,154,744	4,124,157	2,027,567
Stormwater Administration	-	-	-	-	-
Replacement Revenue	1,193,128	1,251,930	1,321,445	1,495,256	1,600,764
Revenue Sharing	688,093	683,760	744,306	688,977	720,331
Rebates to Special Districts	259,343	206,801	249,565	285,655	265,738
Administrative Services	150,000	150,000	150,000	150,000	154,982
Insurance Activity	-	-	-	7,252	179,352
Facility Repair & Replacement	-	-	-	-	-
Property Tax Distribution	-	-	-	-	-
Sales Tax Distribution	-	-	-	-	-
Debt Service	309,181	-	-	-	-
<b>Total</b>	<b>\$ 12,719,750</b>	<b>\$ 12,827,701</b>	<b>\$ 12,994,919</b>	<b>\$ 13,903,495</b>	<b>\$ 14,182,003</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
Maintenance	\$ 8,895,520	\$ 8,703,697	\$ 6,929,618	\$ 6,965,290	\$ 8,271,823
Pavement Preservation	-	-	1,824,051	1,961,359	2,000,000
Design & Construction	2,080,801	4,133,012	2,216,907	3,200,140	7,942,265
Stormwater Administration	-	-	141,808	130,654	172,703
Replacement Revenue	1,702,839	1,763,894	1,772,552	-	-
Revenue Sharing	1,485,202	702,064	550,000	-	-
Rebates to Special Districts	270,294	269,455	268,124	76,250	75,250
Administrative Services	150,000	150,000	250,000	350,000	309,500
Insurance Activity	2,499	24,278	18,960	10,000	40,000
Facility Repair & Replacement	-	-	50,000	50,000	50,000
Property Tax Distribution	-	-	-	203,305	205,350
Sales Tax Distribution	-	-	-	2,126,270	2,303,105
Debt Service	-	-	-	-	-
<b>Total</b>	<b>\$ 14,587,155</b>	<b>\$ 15,746,400</b>	<b>\$ 14,022,020</b>	<b>\$ 15,073,268</b>	<b>\$ 21,369,996</b>

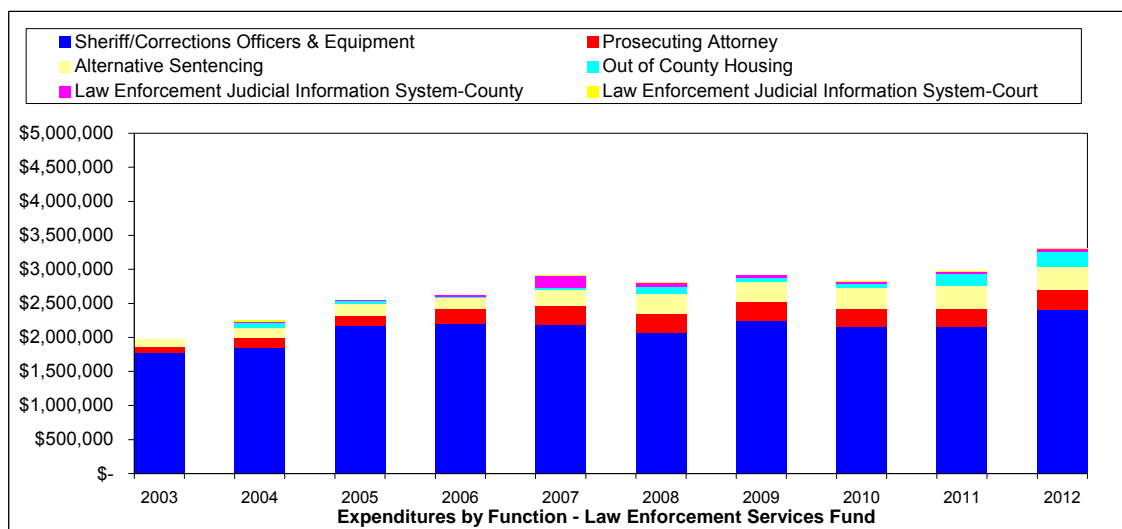
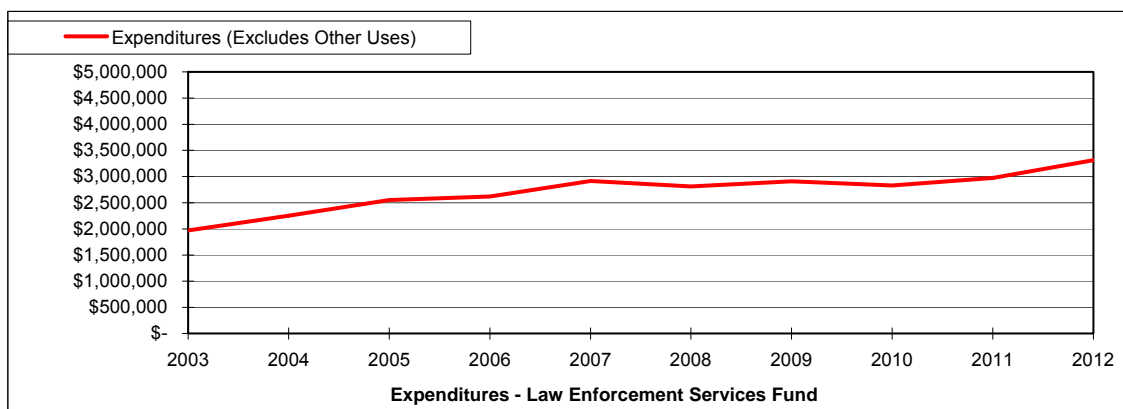


# Expenditures by Function cont'd

## Budget Basis Law Enforcement Services Fund (Major Fund)

	2003	2004	2005	2006	2007
	Actual	Actual	Actual	Actual	Actual
Sheriff/Corrections Officers & Equipment	\$ 1,776,116	\$ 1,850,685	\$ 2,173,129	\$ 2,200,389	\$ 2,188,861
Prosecuting Attorney	78,632	144,722	153,696	220,666	274,657
Alternative Sentencing	114,011	138,304	168,158	161,562	235,804
Out of County Housing	-	85,781	41,752	17,449	23,373
Law Enforcement Judicial Information System-County	-	10,513	15,497	18,456	190,019
Law Enforcement Judicial Information System-Court	-	22,204	1,680	2,280	2,175
<b>Total</b>	<b>\$ 1,968,759</b>	<b>\$ 2,252,209</b>	<b>\$ 2,553,912</b>	<b>\$ 2,620,802</b>	<b>\$ 2,914,889</b>

	2008	2009	2010	2011	2012
	Actual	Actual	Actual	Projected	Budget
Sheriff/Corrections Officers & Equipment	\$ 2,072,402	\$ 2,247,145	\$ 2,150,531	\$ 2,155,516	\$ 2,400,930
Prosecuting Attorney	280,478	280,918	273,568	270,790	298,560
Alternative Sentencing	289,263	289,636	298,952	331,730	339,810
Out of County Housing	112,056	50,763	71,681	180,000	210,000
Law Enforcement Judicial Information System-County	44,425	39,978	31,622	33,116	59,246
Law Enforcement Judicial Information System-Court	12,284	2,100	2,100	3,422	3,392
<b>Total</b>	<b>\$ 2,810,908</b>	<b>\$ 2,910,540</b>	<b>\$ 2,828,454</b>	<b>\$ 2,974,574</b>	<b>\$ 3,311,938</b>

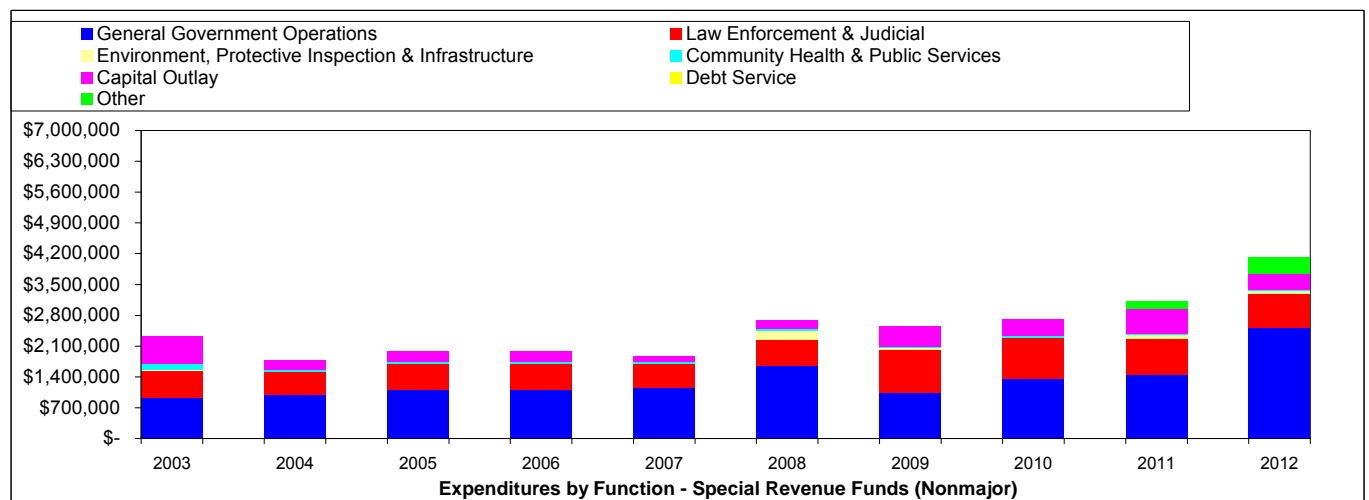
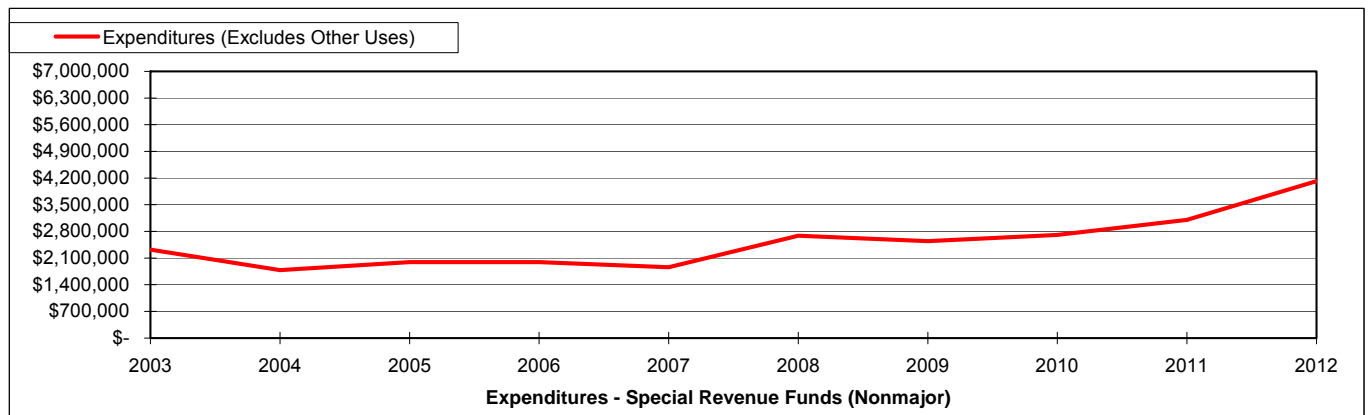


# Expenditures by Function cont'd

## Budget Basis Special Revenue Funds (Nonmajor Funds)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
General Government Operations	\$ 929,424	\$ 998,116	\$ 1,103,915	\$ 1,103,915	\$ 1,154,263
Law Enforcement & Judicial	605,276	523,005	599,356	599,356	545,326
Environment, Protective Inspection & Infrastructure	13,331	193	-	-	2,398
Community Health & Public Services	138,332	39,670	49,084	49,084	33,056
Capital Outlay	635,971	221,115	239,823	239,823	119,378
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 2,322,334</b>	<b>\$ 1,782,099</b>	<b>\$ 1,992,178</b>	<b>\$ 1,992,178</b>	<b>\$ 1,854,421</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
General Government Operations	\$ 1,657,537	\$ 1,036,603	\$ 1,354,543	\$ 1,444,796	\$ 2,518,011
Law Enforcement & Judicial	578,529	992,039	926,714	828,189	773,060
Environment, Protective Inspection & Infrastructure	209,594	27,884	10,064	75,678	66,801
Community Health & Public Services	43,737	32,711	36,718	39,826	31,927
Capital Outlay	192,908	455,031	381,086	553,956	354,730
Debt Service	-	-	-	-	-
Other	-	-	-	162,721	373,008
<b>Total</b>	<b>\$ 2,682,305</b>	<b>\$ 2,544,268</b>	<b>\$ 2,709,125</b>	<b>\$ 3,105,166</b>	<b>\$ 4,117,537</b>



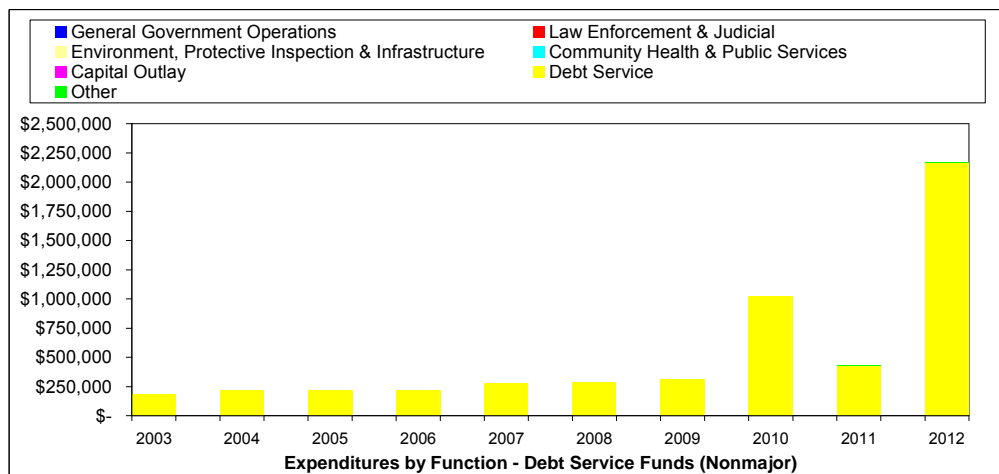
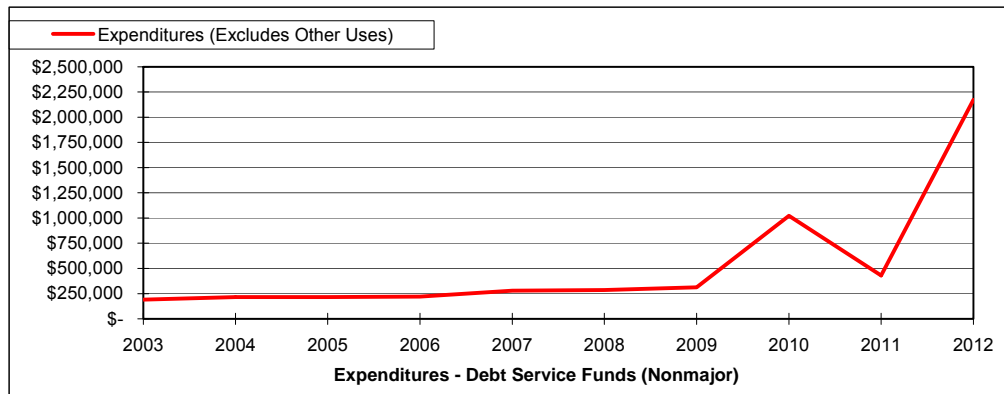
# Expenditures by Function cont'd

## Budget Basis Debt Service Funds (Nonmajor Funds)

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	189,412	216,143	215,789	220,180	277,973
Other	-	-	-	-	-
<b>Total</b>	<b>\$ 189,412</b>	<b>\$ 216,143</b>	<b>\$ 215,789</b>	<b>\$ 220,180</b>	<b>\$ 277,973</b>

	2008 Actual	2009 Actual	2010 Actual	2011 Projected	2012 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	287,144	311,700	1,022,041 (a)	424,557	2,165,928 (b)
Other	-	-	-	5,067	6,717
<b>Total</b>	<b>\$ 287,144</b>	<b>\$ 311,700</b>	<b>\$ 1,022,041</b>	<b>\$ 429,624</b>	<b>\$ 2,172,645</b>



a Special assessment pay-offs resulted in retirement of NID-related debt.  
b Call of 2005 Special Obligation Bonds.

# Glossary

**Accounting Period**—A period at the end of which, and for which, financial statements are prepared. See also Fiscal Period.

**Accounting System**—The total structure of records and procedures that identify, record, classify, and report information on the financial position and operations of a governmental entity or any of its funds.

**Accrual Basis**—A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Accrue**—To record revenues when earned and to record expenditures (or expenses) as soon as they result in a liability for benefits received, even though the cash receipt or cash disbursement may not take place, in whole or part, until a later accounting period.

**Ad Valorem Tax**—A tax in proportion to value. A tax levied on the assessed value of real and personal property, also known as property tax.

**Adoption**—Formal process by which a final budget is approved by the governing body.

**Agency Fund**—A fund consisting of resources received and held by the governmental unit as an agent for others; for example, property taxes collected and held by the County on behalf of the various taxing jurisdictions within the County.

**Appropriation**—Expenditure authority approved by the governing body with specific limitations as to amount, purpose, and time.

**ARRA—American Recovery and Reinvestment Act of 2009**-- an economic stimulus package enacted by the Congress in February 2009 and is also commonly referred to as the Stimulus. It was intended to promote job creation and investment during the recession.

**Assessed Valuation**—The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a factor to the appraised value, depending on property classification.

**Assessment Ratio**—The ratio at which the tax rate is applied to the tax base.

**Authorized Positions**—Employee positions, which are authorized in the adopted budget, to be filled during the year.

**Available (Unreserved and Undesignated) Fund Balance**—This refers to the funds remaining from the prior year(s) which are available for appropriation and expenditure in the current year.

**Bond**—Mechanism for long-term borrowing of funds. The County uses bonds as a means of borrowing money to finance large capital projects. Lenders (purchasers of the bonds) are repaid principal and accrued interest in semiannual installments.

**Bond-- General Obligation (GO) Bond**—This type of bond is backed by the full faith, credit and taxing power of the government. Principle and interest payments are generally paid from property taxes levied specifically for this purpose.

**Bond-- Revenue Bond**—This type of bond is backed only by the revenues from a specific enterprise or project, such as a hospital or toll road.

## Glossary cont'd

**Budget**—A plan of financial operation including an estimate of proposed revenue and expenditures for a given period. Formal budgets constitute a legal spending limit for local governments in Missouri. They are the means by which most government activities are controlled.

**Budget Amendment**—Legal means by which an adopted budget may be increased. The process involves the same legal steps as the original adoption of the budget.

**Budget Revision**—Authorization to reallocate existing budgetary resources between classes within a given department or to reallocate existing budgetary resources between departments.

**Budget Timetable (or Budget Calendar)**—The schedule of key dates which a government follows in the preparation and adoption of the budget.

**Budgetary Control**—The control or management of a government in accordance with the approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.

**Budgetary Resources**—A term that includes new budgetary authority for the period plus un-obligated budgetary authority carried over from the prior period

**CAFR**—Comprehensive Annual Financial Report.

**Capital Budget**—A one-year budget approved by the County Commission for improvements to facilities (land, building, and equipment) and infrastructure (roads and drainage structures). It prioritizes projects and allocates necessary resources.

**Capital Improvement**—Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant (land, building, or equipment) or infrastructure (roads and drainage structures).

**Capital Improvement Program (CIP)**—A plan for capital outlay to be incurred each year over a fixed number of years to meet capital needs arising from the government's long-term needs.

**Capitalization**—recognizing an outlay or expenditure as a capital investment in a long-lived asset which is to be depreciated over the assets expected useful life rather than expensed in full in the current account period.

### **Capital Outlay**

**(Class "9")**—Fixed assets which have a value of \$1,000 or more and have a useful economic lifetime of more than one year; or, assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset. Examples include vehicles, equipment, furniture, land, buildings, etc.

**Capital Project**—Major construction, acquisition, or renovation activities which add value to a government's physical or capital assets or significantly increase their useful life. Also called capital improvements.

**Capital Project Fund**—A governmental fund used to account for the revenues and expenditures associated with acquisition, construction, or renovation of specific assets.

## Glossary cont'd

**CART**–County Aid Road Trust. This is a state-administered fund which accounts for the portion of the state’s motor fuel tax that is allocated and distributed to counties.

**CHAS**–CH Allied Services, Inc. (lessee of Boone Hospital Center)

**Component Unit**–a designation established by the Governmental Accounting Standards Board used to identify entities that are financially accountable to another governmental entity or there is the potential for an entity to provide specific benefits or impose certain financial burdens on the governing entity. Entities that meet the established criteria as a component unit must be included as part of the reporting entity for the governmental entity.

**Comprehensive Annual Financial Report (CAFR)**–A governmental entity’s official annual report prepared and published as a matter of public record. In addition to the required financial statements, the CAFR contains introductory material, schedules to demonstrate legal compliance, and statistical tables specified by the GASB.

**Contractual Services**–Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

**Cost-of living Adjustment (COLA)**–An increase in salaries to offset the adverse effect of inflation on compensation.

**CPI**–Consumer Price Index

**Current Assets**–Those assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities. Examples include cash, temporary investments, and taxes receivable.

**Current Liabilities**–Liabilities payable within a relatively short period of time, usually no longer than a year.

**Debt Limit**–The maximum amount of gross or net debt that is legally permitted.

**Debt Margin**–The difference between the amount of the debt limit and the net amount of outstanding indebtedness subject to the limitation; i.e., the amount of additional debt that can be incurred by a governmental entity and still remain compliant with the debt limit.

**Debt Service**–Payments of interest and repayment of principal on borrowed money.

**Debt Service Fund**–A governmental fund used to finance and account for payment of principle and interest on tax-supported (general obligation) debt and special assessment debt.

**Department**–The basic County organizational unit, functionally unique in delivery of services.

**Depreciation**–The systematic allocation of a capital or fixed asset’s historical cost to the future periods benefited by the asset’s use. For example: a vehicle costing \$20,000 and having an estimated useful life of 5 years and an estimated re-sell value of \$5,000 at the end of 5 years, will have annual depreciation of \$3,000.

## Glossary cont'd

**Distinguished Budget Presentation Awards Program**—A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

**Employee (or Fringe) Benefits**—Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share for Social Security and the various pension, medical, dental, disability, and life insurance plans.

**Encumbrance**—A commitment of appropriated funds to purchase an item or service, though actual disbursement has not yet occurred. To encumber funds means to set aside or commit funds for a specified future expenditure.

**Enterprise Fund**—A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supporting by user charges (for instance, a governmental utility).

**Expenditure**—An outlay of cash or the incurrence of a liability for the purpose of acquiring an asset, service, or settling a loss.

**Expenditure Class**—A grouping of similar expenditures. Expenditure classes and their respective Boone County line item code prefixes are fully described in the "Description of the Accounting and Budgeting Systems" section.

**Fiduciary Fund**—Funds that are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units.

**Fiscal Policy**—A government's policies with respect to revenues, spending, and debt management as these relate to government services, programs, an capital investment. Fiscal policy provides and agreed-upon set of principles for the planning and programming of government budgets and their funding.

**Fiscal Period or Fiscal Year**—A twelve-month period designated as the operating year for accounting and budgeting purposes in an organization. The County's fiscal year coincides with the calendar year.

**Fixed Asset**—Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture, and other equipment.

**Franchise Agreement**—An agreement between a governing body and a particular business operator, whereby the business operator is granted authority to operate within the boundaries of the political subdivision in exchange for the performance of certain actions and/or the payment of specified fees (tax).

**Franchise Tax**—the tax paid by a business operator (franchisee) to the franchise grantor (governing body).

**Full Accrual Basis of Accounting**—The basis of accounting that recognizes revenues when earned and expenses when incurred, regardless of the timing of collection of the revenues or the payment of the expense.



## Glossary cont'd

**Full Faith and Credit**-A pledge of the general taxing power for the payment of debt obligations. Bonds carrying such pledges are usually referred to as General Obligation Bonds.

**Full-Time Equivalent (FTE)**-A method of quantifying staffing levels. Part-time positions count as less than one FTE, where full-time is based on 2080 hours.

**Function**-A group of related activities aimed at accomplishing a major service or responsibility for which the government is responsible. (For instance, Law Enforcement or Public Health and Welfare)

**Fund**-An accounting entity for recording expenditures and revenues, comparable to a separate bank account. Funds are established to account for specific activities, subject to special limitations. The County maintains numerous funds, each required for a specific purpose. A detailed description of the County's funds is contained in the "Description of the Accounting and Budgeting System" section.

**Fund Accounting**-An accounting system organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures (or expenses), as appropriate.

**Fund Balance**-The excess of a fund's assets over its liabilities which is *available for appropriation*.

**Fund Equity**-The excess of a fund's assets over its liabilities. Portions of Fund Equity may be *reserved* and are therefore not available for appropriation.

**Fund Type**-A classification of funds that are similar in purpose and character. For instance, special revenue fund type or capital project fund type.

**GAAP**-Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**GASB**-Governmental Accounting Standards Board, the authoritative standard-setting body for governmental accounting and reporting.

**GASB 34**-Refers to a particular pronouncement, statement number 34, issued by the GASB. This particular statement contains broad and sweeping changes for governmental financial reporting.

**General Fund or General Revenue Fund**-A fund used to account for all transactions of a governmental entity that are not accounted for in another fund. The General Fund is the primary operating fund for the County and is used to account for the basic operations of the County that are financed from all of the general taxes and revenues collected by the County. Operations funded in the General Fund are frequently augmented with resources accounted for in a special revenue fund. For instance, law enforcement services are primarily financed with appropriations from the General Fund, but are supplemented with appropriations from the Sheriff's Training Fund (a special revenue fund).

## Glossary cont'd

**General Obligation Bonds**-Bonds for whose payment the full faith and credit of the issuing government is pledged. Generally, such bonds must be authorized through an election process and are usually retired with property tax revenues.

**GFOA**-Government Finance Officers Association

**Goal**-A statement of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.

**Governmental Fund**-A generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital projects funds, and debt service funds are the types of funds referred to as governmental funds.

**Grant**-A contribution by a government or other organization to support a particular function or purpose.

**HAVA**- Help Americans Vote Act

**Infrastructure Assets**-Refers to roads, bridges, curbs, gutters, streets, drainage systems installed for the common good.

**Inter-fund Transfers**-The movement of moneys between funds of the same governmental entity.

**Intergovernmental Revenue**-Funds received from federal, state and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Internal Service Charge**-The charges to user departments for internal services provided by another government agency, such as insurance, facilities maintenance, or housekeeping.

**Internal Service Fund**-A fund established to finance and account for services and/or commodities furnished by a particular department or agency to other departments and agencies within the same governmental entity. The costs of such services or commodities is covered through internal service charges or transfers from other funds.

**Levy**-(noun) The total amount of taxes or assessments imposed by a governmental entity. The property tax levy is usually expressed as a rate equivalent to one-hundredth of a dollar and it is applied against assessed value. For instance, a \$ .12 levy represents a tax of \$ .12 per \$100 of assessed valuation. (verb) To impose taxes, special assessments, or a service charges for the operation of a governmental entity.

**Line Item**-The most detailed unit of budgetary expenditures listed in the Boone County Budgets. Line items are tracked by five-digit "object codes;" the first digit represents the expenditure category. For example, in the 10100 object code for the Salaries and Wages Line Item, "1" denotes the Personal Services expenditure category. For a more detailed description, refer to the "Description of the Accounting and Budgeting Systems" section.

**Long-term Debt**-Debt with a maturity of more than one year after the date of issuance.

## Glossary cont'd

**Measurable and Available**-a criteria established for purposes of recognizing (recording) revenues for financial purposes in governmental funds, according to the requirements of modified accrual accounting. "Measurable" refers to the ability to quantify the revenue and "available" is defined as collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. For Boone County, "available" is generally 60 days after the close of the fiscal year, except for government grants, which is 270 days after the close of the fiscal year.

**Modified Accrual Basis of Accounting**-The basis of accounting whereby revenues are recognized in the period in which they become measurable and available, and expenditures are recognized at the time a liability is incurred in accordance with appropriation authority.

**MODOT**-Missouri Department of Transportation

**NID**-Neighborhood Improvement District. A NID is a specifically defined geographic area created for the purpose of financing and constructing an approved capital project and recovering the cost of the improvement from the property owners within the boundaries of the district.

**Non-expendable Trust Fund**-A fund for which the principle (and sometimes the investment earnings as well) may not be expended.

**Object**-As used in expenditure classification, this term applies to the article purchased or the service obtained. Examples are personal services, supplies, training, or contractual services.

**Object Classification**-A grouping of expenditures on the basis of goods or services purchased, for example, personal services, supplies, training, or contractual services.

**Operating Budget**-A budget that applies to all outlays other than capital outlays.

**Other Financing Sources**-An operating statement classification in which financial inflows other than revenues are reported, for example, proceeds of long-term debt or operating transfers-in.

**Other Financing Uses**-An operating statement classification in which financial outflows other than expenditures are reported, for example, operating transfers-out.

**Performance Measures**-A quantitative means of assessing the efficiency and effectiveness of government services.

**Personal Services**-Expenditures for salaries, wages, and fringe benefits of a government's employees.

**Prior-Year Encumbrances**-Obligations from a previous fiscal year in the form of purchase orders or contract commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Private Purpose Trust Fund**-A fund used to account for trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

## Glossary cont'd

**Property Taxes**-Taxes levied by a legislative body against agricultural, commercial, residential, or personal property pursuant to law and in proportion to the assessed valuation of such property. See Ad Valorem.

**Proprietary Funds**-Funds that are used to account for activities that are similar to those found in the private sector. Examples include internal service funds and enterprise funds.

**Publication**-A legal step toward formal budget adoption. The public must be notified of budget proposals via local print media.

**Recognized (Recorded)**-The act of recording an event or transaction for accounting purposes. For instance, an unrecognized gain on the trade-in of equipment is an unrecorded gain.

**Reserves**-That portion of Fund Equity which has been set aside for a specific purpose and is *not available for appropriation*. Boone County establishes reserves for things such as prior year encumbrances and cumulative unspent Use Tax Revenues which may need to be repaid upon final disposition of court proceedings.

**Reserve for Encumbrances**-A segregation of a portion of fund equity in the amount of encumbrances outstanding. See also Reserves.

**Resources**-Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Revenue**-A source of income to finance government operations.

**Revenue Bonds**-Bonds that are not backed by the full faith and credit of a governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, future principal and interest payments are paid from the revenue generated from the acquisition or construction of the asset for which the bonds were issued. For example: principle and interest payments for revenue bonds issued to construct a utility will be paid from the future revenues derived from the operations of the utility.

**Revenue Class**-A grouping of similar revenues. Revenue classes used in Boone County budget system are fully described in the "Description of the Accounting and Budgeting Systems" section.

**RSMo**-Revised Statutes of Missouri

**Self-insured**-The decision and action of a local government to manage certain elements of risk by accumulating resources to pay for various claims rather than managing risk through the purchase of external insurance policies.

**Short-term Debt**-Debt with a maturity of one year or less after the date of issuance. For instance, see Tax Anticipation Notes.

**Source of Revenue**-Revenues are classified according to their source or point of origin.

**Special Assessment**-A compulsory levy made against certain properties to recover part or all of the cost of a specific improvement.

## Glossary cont'd

**Special Assessment Debt or Bonds**-Bonds that are to be retired from the proceeds of one or more Special Assessments.

**Special Obligation Bond**-Bonds that are not backed by the full faith and credit of the governmental entity (i.e., revenues to meet future principal and interest obligations may not be raised through the levying of a property tax). Instead, the principle and interest are paid from annual appropriations from existing revenue sources.

**Special Revenue Fund**-A fund used to account for revenues from specific taxes or other earmarked revenue sources that by law (or local policy) are designated to finance particular functions or activities of government.

**Statute**-A written law enacted by a duly organized and constituted legislative body.

**Supplemental Appropriation**-An additional appropriation made by the governing body after the budget year has started.

**Tax Anticipation Notes**-Notes (borrowing) issued in anticipation of collection of taxes, usually retirable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

**Tax Ceiling**-Also referred to as the Tax Lid. Missouri laws limit the amount of property tax that may be levied for specific government functions.

**Tax Levy**-The resultant product when the tax rate per one hundred dollars is multiplied by the tax base. See also Levy.

**Tax Rate**-The amount of tax stated in terms of a unity of the tax base.

**Tax Year**-The calendar year in which ad valorem taxes are levied to finance the ending calendar year budget. For example, taxes levied in 1998 are due and payable on or before December 31, 1998 and are available for financing the budget year also ending December 31, 1998.

**Taxes**-Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit of citizens. (Note: the term does not refer to specific charges made against a person or property for specific benefits, such as special assessments nor does it refer to charges for services such as for utilities.)

**TMDL- Total Maximum Daily Load**-- A regulatory term describing a value of the maximum amount of a pollutant that a body of water can receive while still meeting water quality standards.

**Transfers In/Out**-Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**Trust Fund**-A fund consisting of resources received and held by the governmental entity as a trustee, to be expended or invested in accordance with the terms and conditions of the trust.

**Unencumbered Balance**-The amount of an appropriation that is neither expended nor encumbered. It is the amount of money that is still available for future purposes.

**Unreserved (and Undesignated) Fund Balance**-The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

