

2013 BUDGET

Boone County Missouri



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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*:

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January 1, 2012

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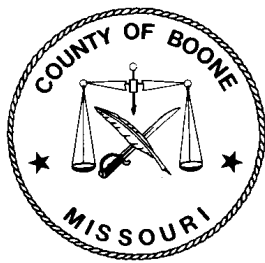


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December 20, 2012

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 2013 proposed 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 other financing sources and appropriated fund balance) available to a particular fund are equal to or greater than the proposed spending plan for that fund.

Organizational Structure and Its 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 employees with technology and other resources necessary for public services and providing competitive compensation and benefits.

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 review and 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, 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.

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 risen in Boone County, but it remains significantly lower than the state and national rates. The County's unemployment rate (as of December 2012) of 4.0%, compares favorably to the state and federal rates of 6.7% and 7.9%, respectively. Boone County, with a population of approximately 165,000, is the seventh largest county in Missouri. The County's population has increased by more than 20% since 2000; this compares to 7.0% population growth for the state as a whole since 2000. The City of Columbia, the county seat, reports population growth of more than 28% since 2000. It is the fifth largest city in the state with a current population of nearly 110,400. The median household income in Boone County has declined to \$47,123, which compares to the state's median household income of \$47,202.

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 and Continuing Issues

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. Additionally, the January 31, 2012, Missouri Supreme Court decision (*Street v. Director of Revenue*) disallows collection of local sales taxes on out-of-state vehicle purchases. Voter approval of a local use tax is required in order to enforce collection of local sales taxes.

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.

The 2002 unfunded mandate associated with HAVA election reform legislation (Help Americans Vote Act), resulted in significant and permanent increases in election-related overhead costs (such as equipment warehousing costs) for the County. In addition, it has significantly increased 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), cost increases impact these entities as well. County election costs are paid by the County's General Fund and election costs for FY 2012 (a presidential election year) totaled approximately \$725,000.

Workforce retention. Employee turnover is costly and disruptive to service delivery; however, competitive wages and benefits are helpful in ensuring employee retention. 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 significantly reducing benefit levels, strategies adopted by many employers in the area. During the recent recession, payroll increases were very limited, with the annual budget including a 1% and 2% merit increase in 2008 and 2012, respectively. Employee turnover remains low; however, the County may face higher turnover as the local economy improves and unemployment falls. County officials will continue monitoring these risks and trends.

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.

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 and 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 “reverse” lease followed by a two-year (FY 2012 and FY 2013) “reverse” lease whereby the County Commission provides an operating subsidy, a utility subsidy, and funding for capital repair and improvement. Funding for this “reverse” lease is provided through operating transfers from the General Fund and will total approximately \$760,000 for the 27 month period. The General Fund cannot sustain on-going operating subsidies for this operation. It is unclear whether the year-round event center can be self-sustaining, which has been the stated assumption and goal since its acquisition. If not, the County Commission will need to evaluate various other options relating to this property, including but not limited to voter-approved tax subsidy, sale, joint venture with another entity, closure, or other.

Enhanced technology support. Over the past decade, the County has implemented numerous technology advancements which have significantly impacted law enforcement and information technology operations. In order to ensure continued operational support for these various technologies, additional technical support staff is needed.

Deferred equipment replacement. During the recent recession (2008 through 2012), annual appropriations for equipment replacement and technology were reduced. This has resulted in accumulated deferred equipment replacement needs, increased equipment down-time, increased maintenance and repair, and operational delays and interruption.

2013 Budgetary Issues and Solutions

As previously noted, 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 identified through the budget process, highest priority is given to statutory functions. Such services include 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; operation of the 13th Judicial Circuit Court (state court); operation of the Juvenile Office and the Juvenile Detention Center; public health; maintenance and retention of land ownership records for the entire county; assessment of all county property for taxing purposes; collection of property taxes for all political subdivisions within the County; voter registration and election activity; and, 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 following priorities have shaped the FY 2013 budget:

- Fiscal stability for the major operating funds
- Funding equipment replacement
- Enhancing technology support
- Funding road and bridge maintenance and preservation activities
- Maintaining competitive employee compensation and benefits

Fiscal Stability:

The majority of County operations and services are accounted for within four major funds: General Fund, Road and Bridge Fund, Law Enforcement Services Fund, and Community Children’s Services Fund. Sales tax is the primary revenue source for each of these funds, comprising more than 51% in the General Fund, 78% in the Road and Bridge Fund, and 100% for both the Law Enforcement Services Fund and the Community Children’s Fund, a new major fund. Combined, sales tax revenue accounts for approximately 65% of total revenue. The voter-approved permanent quarter-cent sales tax for the Community Children’s Services fund becomes effective April 1, 2013. A statutory governing board will determine funding allocations and this board is not yet established. Accordingly, no appropriations have been approved for FY 2013.

Sales tax revenue declined by 4% in FY 2008 and FY 2009, falling to FY 2005 levels. Sales tax revenue has increased since 2010, but the trend is volatile and uncertain. In addition, the potential budgetary impact that may result from federal deficit reduction efforts is uncertain.

Budgetary Impact— The FY 2013 budget assumes a conservative 1% growth in sales tax revenue. Additionally, fund balances in the General Fund and the Road and Bridge Fund at the end of FY 2013 are budgeted to exceed the minimum level established by policy. This is intended to provide increased fiscal stability in light of current economic uncertainty.

Equipment Replacement:

During the past several years, equipment and vehicle replacement appropriations have been postponed and reduced. The FY 2013 budget includes significant appropriations to replace vehicles, equipment, and computer technology.

Budgetary Impact— The FY 2013 budget includes more than \$3.0 M in fixed asset appropriations, most of which pertains to replacements, consisting of \$450,000 appropriations in the General Fund, \$470,000 in the Law Enforcement Services Fund, \$1.7 M in the Road and Bridge Fund, and \$380,000 in nonmajor special revenue funds.

Enhancing Technology Support:

During the past decade, significant technology advancements have been implemented, which require on-going support. Increased technical support staff is needed to ensure continued and effective operations.

Budgetary Impact— The FY 2013 budget includes funding for two (2) additional full-time positions: a System Analyst in the Information Technology Department and a Technical/Fleet Research Analyst in the Sheriff's Department. The combined budgetary impact is approximately \$130,000.

Road and Bridge Infrastructure:

Funding for road and bridge activities is accounted for within the Road and Bridge Fund and comprises approximately 35% of all county spending. The County maintains more than 800 miles of roadway infrastructure and right-of-way as well as bridges and other drainage structures. Road maintenance services include pavement preservation, asphalt and concrete rehabilitation, roadside ditching, vegetation control, surface striping, gravel road maintenance, and bridge/low-water crossing 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 Pavement Preservation and 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 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 \$12.4 million in FY 2013. 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 Centralia Special Road District (CSR); in addition, the County makes voluntary sales tax distributions to these entities as well.

The scheduled opening of a new high school for Columbia Public Schools in August 2013 has prompted road improvements to Route Z and the nearby I-70 interchange as well as to St. Charles Road. The County and Missouri Department of Transportation are providing the funding for the Route Z improvements; the County is solely responsible for the improvements to St. Charles Road. The County's estimated total cost for the entire project (FY 2012 and FY 2013) is approximately \$1.74 M.

Budgetary Impact— The FY 2013 budget includes total appropriations of \$18.2M in the Road and Bridge Fund allocated as follows:

- \$ 2.60 M -- Distributions to Cities and CSR
- \$15.4 M -- Maintenance and Improvement Activities (includes \$1.4 M for equipment acquisition and replacement and \$1.24 M to complete the Route Z/St. Charles Road improvement project.)
- \$ 0.24 M -- Reimbursement to General Fund

Salary and Employee Benefits:

The FY 2013 budget includes funding for a 3% merit increase, to be awarded at the discretion of each Administrative Authority.

The budget also provides for continued funding of employee benefits at current levels. The County is self-insured for health and dental benefits and the County pays 100% of the cost of premiums for employees; employees pay for optional dependent coverage. The budget includes a premium increase for dental benefits. Due to favorable expenditure trends realized in the self-insured funds, this is the first premium increase since 2006.

Budgetary Impact— The FY 2013 budget includes \$22.5 million for salary and benefits within the governmental funds, which represents approximately 44% of total spending. Of the total \$22.5 million, \$15.1 million or 67% is reflected in the General Fund, \$3.9 million or 17% reflected in the Road and Bridge Fund, and \$2.3 million or 10% within the Law Enforcement Services Fund. The remaining \$1.2 million, is accounted for within a variety of special revenue funds.

The total cost for the 3% salary increase, including taxes and benefits, is approximately \$535,000 to all governmental funds with an additional cost of \$13,000 to Internal Service Funds (Facilities Maintenance and Housekeeping). The cost to the General Fund, Road and Bridge Fund, and Law Enforcement Services Fund is \$374,000 \$97,900, and \$34,400, respectively.

The budgetary impact of the dental premium increase is approximately \$50,000, all funds combined.

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 information presented on the following pages shows the relationship between the County's various functional units and its overall financial structure and includes the following:

Budget Summary by Fund Type: This 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.

Matrix of Expenditures and Financial Uses by Function and Class: This matrix shows the relationship between functional areas and classification of expenditure.

Expenditures by Functional Unit and Funding Source: This schedule shows the relationship between budget amounts for each functional unit and the source of funding. This schedule demonstrates 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.



2013 Budget Summary by Fund Type— All Funds Combined Excluding Capital Project Funds

	----- Major Funds -----			
	General Fund	Road & Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,173,000	1,397,340	-	-
Assessments	-	-	-	-
Sales Taxes	12,413,000	12,831,000	3,103,500	4,650,000
Franchise Taxes	138,200	-	-	-
Licenses and Permits	376,063	7,980	-	-
Intergovernmental	2,063,445	1,432,900	9,345	-
Charges for Services	3,716,675	71,865	-	-
Fines and Forfeitures	10,000	-	-	-
Interest	55,345	36,180	6,135	-
Hospital Lease	1,790,000	-	-	-
Other	559,146	10,400	-	-
Total Revenues	24,294,874	15,787,665	3,118,980	4,650,000
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	9,939	149,550	46,000	-
Total Other Financing Sources	9,939	149,550	46,000	-
Fund Balance Used for Operations	1,923,438	2,312,698	253,681	-
TOTAL FINANCIAL SOURCES	\$ 26,228,251	18,249,913	3,418,661	4,650,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 15,128,494	3,926,458	2,314,341	-
Materials & Supplies	1,365,982	2,218,769	63,361	-
Dues Travel & Training	199,736	39,099	21,983	-
Utilities	533,497	101,439	75,321	-
Vehicle Expense	530,091	762,669	525	-
Equip & Bldg Maintenance	318,677	263,946	103,181	-
Contractual Services	3,871,555	8,944,676	317,712	-
Debt Service (Principal and Interest)	386,113	-	-	-
Emergency	750,000	250,000	25,000	-
Other	2,375,691	4,625	27,150	-
Fixed Asset Additions	458,415	1,738,232	470,087	-
Total Expenditures	25,918,251	18,249,913	3,418,661	-
Other Financing Uses				
Transfer Out to other funds	310,000	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	310,000	-	-	-
TOTAL FINANCIAL USES	\$ 26,228,251	18,249,913	3,418,661	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,644,512	8,613,540	1,734,518	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,923,438)	(2,312,698)	(253,681)	4,650,000
FUND BALANCE (GAAP), end of year	7,721,074	6,300,842	1,480,837	4,650,000
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(45,425)	(2,322,378)	(1,213,301)	-
NET FUND BALANCE, end of year	\$ 7,675,649	3,978,464	267,536	4,650,000
Net Fund Balance as a percent of expenditures	29.61%	21.80%	7.83%	#DIV/0!

Nonmajor Governmental Funds	Total Governmental Funds	Internal Service Funds	Private Purpose Trust Funds	Grand Total
-	4,570,340	-	-	4,570,340
164,847	164,847	-	-	164,847
256,900	33,254,400	-	-	33,254,400
-	138,200	-	-	138,200
90,612	474,655	-	-	474,655
357,601	3,863,291	-	-	3,863,291
1,666,353	5,454,893	4,648,024	-	10,102,917
-	10,000	-	-	10,000
21,106	118,766	26,650	430	145,846
510,000	2,300,000	-	-	2,300,000
6,025	575,571	27,031	-	602,602
3,073,444	50,924,963	4,701,705	430	55,627,098
350,000	350,000	45,000	-	395,000
-	-	-	-	-
-	205,489	-	-	205,489
350,000	555,489	45,000	-	600,489
435,317	4,925,134	1,235,654	1,230	6,162,018
3,858,761	56,405,586	5,982,359	1,660	62,389,605
1,149,180	22,518,473	558,753	-	23,077,226
163,182	3,811,294	59,664	-	3,870,958
131,807	392,625	1,310	-	393,935
11,924	722,181	459,326	-	1,181,507
13,398	1,306,683	15,304	-	1,321,987
7,630	693,434	434,990	-	1,128,424
1,209,749	14,343,692	3,861,971	1,660	18,207,323
276,639	662,752	-	-	662,752
12,000	1,037,000	12,100	-	1,049,100
456,989	2,864,455	533,941	-	3,398,396
385,245	3,051,979	-	-	3,051,979
3,817,743	51,404,568	5,937,359	1,660	57,343,587
40,000	350,000	45,000	-	395,000
-	-	-	-	-
40,000	350,000	45,000	-	395,000
3,857,743	51,754,568	5,982,359	1,660	57,738,587
7,741,747	27,734,317	4,897,669	113,839	32,745,825
(597,746)	(597,746)	(5,852)	-	(603,598)
597,746	597,746	5,852	-	603,598
(434,299)	(274,116)	(1,235,654)	(1,230)	(1,511,000)
7,307,448	27,460,201	3,662,015	112,609	38,542,273
(1,425,513)	(5,006,617)	-	(37,471)	(5,044,088)
5,881,935	22,453,584	3,662,015	75,138	26,190,737

2013 Matrix of Expenditures and Financial Uses by Function and Class- All Governmental Funds Combined Excluding Capital Project Funds

<u>Function</u>	<u>Personal Services</u>	<u>Materials & Supplies</u>	<u>Dues, Travel & Training</u>	<u>Utilities*</u>	<u>Vehicle Expense</u>
General Government Operations	\$ 5,082,871	\$ 584,216	\$ 173,281	\$ 81,650	\$ 21,123
Law Enforcement & Judicial - Courts	1,851,572	220,718	56,236	160,692	21,185
Law Enforcement & Judicial - Sheriff/Corrections	8,319,086	716,681	66,192	340,585	447,776
Law Enforcement & Judicial - PA	2,211,469	52,212	24,468	26,789	11,320
Law Enforcement & Judicial - Other	296,061	4,800	1,950	3,370	13,000
Environment, Protective Inspection & Infrastructure	4,757,414	2,230,347	49,449	108,999	791,279
Community Health & Public Services	-	2,320	21,049	-	1,000
Other	-	-	-	96	-
Total	\$ 22,518,473	\$ 3,811,294	\$ 392,625	\$ 722,181	\$ 1,306,683

* 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 expenditures by function 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 or fixed asset costs comprise a significant portion of the operating budget.

(continued)

Equip & Bldg Maintenance	Contractual Services **	Debt Service (Principal & Interest)	Emergency & Other	Fixed Asset Additions	Total Expenditures	Other Financing Uses	Combined Total
\$ 128,575	\$ 1,978,220	\$ 386,113	\$ 1,288,417	\$ 334,061	\$ 10,058,527	\$ 310,000	\$ 10,368,527
54,248	1,232,163	-	305,277	106,594	4,008,685	-	4,008,685
191,732	469,105	-	359,544	682,580	11,593,281	40,000	11,633,281
13,734	173,354	-	41,907	17,775	2,573,028	-	2,573,028
800	914,498	-	181,450	8,200	1,424,129	-	1,424,129
270,071	9,070,641	-	259,225	1,762,769	19,300,194	-	19,300,194
-	203,418	-	1,412,635	-	1,640,422	-	1,640,422
34,274	302,293	276,639	53,000	140,000	806,302	-	806,302
<u>\$ 693,434</u>	<u>\$ 14,343,692</u>	<u>\$ 662,752</u>	<u>\$ 3,901,455</u>	<u>\$ 3,051,979</u>	<u>\$ 51,404,568</u>	<u>\$ 350,000</u>	<u>\$ 51,754,568</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). This matrix provides the reader with a comprehensive overview of the financial resources allocated to any given department.

2013 Expenditures by Functional Unit and Funding Source— All Governmental Funds Combined Excluding Capital Project Funds

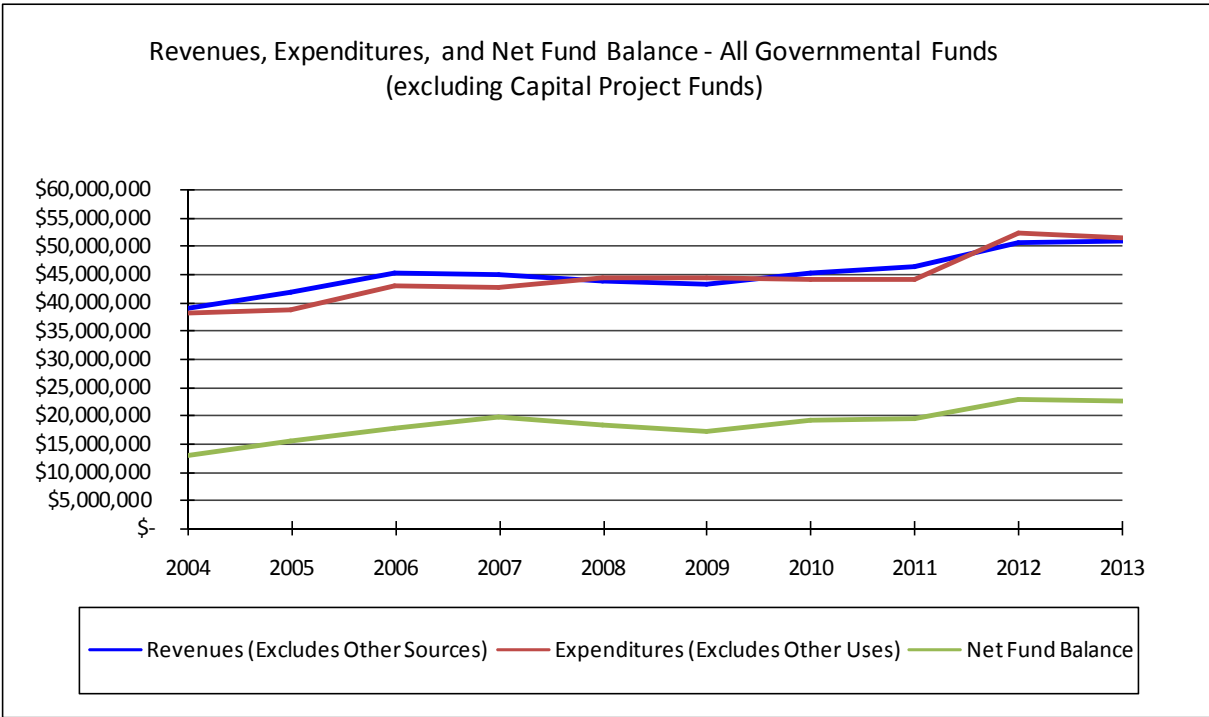
Function Name	Dept. Number	Dept. Name	Major Funds			Non-Major Funds	Total Governmental Funds
			General Fund	Road and Bridge Fund	Law Enforcement Services Fund		
General Government Operations	1110	Auditor	\$ 318,424	-	-	-	318,424
	1115	Human Resources	256,712	-	-	-	256,712
	1118	Purchasing	172,695	-	-	-	172,695
	1121	County Commission	499,980	-	-	-	499,980
	1122	County Association Dues	36,630	-	-	-	36,630
	1123	Emergency & Contingency	750,000	-	-	-	750,000
	1125	Centralia Office	9,411	-	-	-	9,411
	1126	County Counselor Office	261,374	-	-	-	261,374
	1131	County Clerk	232,286	-	-	-	232,286
	1132	{ Election and Registration	469,764	-	-	-	660,814
	2300	{ Election Services	-	-	-	191,050	
	1133	Election Activities	78,331	-	-	-	78,331
	1140	Treasurer	266,434	-	-	-	266,434
	1150	{ Collector	506,625	-	-	-	693,202
	2110	{ Collector Tax Maint Activity	-	-	-	186,577	
	1160	{ Recorder	472,004	-	-	-	933,354
	2800	{ Record Storage & Preservation	-	-	-	461,350	
	1170	Information Technology	1,618,720	-	-	-	1,618,720
	1175	GIS - Consortium	5,189	-	-	-	5,189
	1176	GIS - County	174,960	-	-	-	174,960
	1190	Non-Departmental	651,341	-	-	-	651,341
	1191	Insurance & Safety	495,105	-	-	-	495,105
	1192	Employee Benefits	46,000	-	-	-	46,000
	1194	Mail Services	400,968	-	-	-	400,968
	1195	Insurance Claim Activity	22,000	-	-	-	22,000
	1196	Records Management Services	31,191	-	-	-	31,191
	2010	Assessment	-	-	-	1,443,406	1,443,406
		Sub-Total	7,776,144	-	-	2,282,383	10,058,527
Law Enforcement & Judicial-Courts	1210	Circuit Court Services	1,484,843	-	-	-	1,484,843
	1221	Circuit Clerk	538,040	-	-	-	538,040
	1230	Jury Services & Court Costs	244,210	-	-	-	244,210
	1241	Juvenile Office	415,788	-	-	-	415,788
	1242	Juvenile Justice Center	351,760	-	-	-	351,760
	1243	Juvenile Justice Grants	330,054	-	-	-	330,054
	2820	Family Service & Justice	-	-	-	132,600	132,600
	2830	Circuit Drug Court	-	-	-	106,730	106,730
	2850	Administration of Justice	-	-	-	17,600	17,600
	2904	Alternate Sentencing-Law Enf Sls Tax	-	-	344,985	-	344,985
	2905	Judicial Information System-Law Enf Sls Tax	-	-	38,683	-	38,683
	2907	Information System-Court Only	-	-	3,392	-	3,392
		Sub-Total	3,364,695	-	387,060	256,930	4,008,685
Law Enforcement & Judicial-Sheriff/Corrections	1251	Sheriff	4,286,108	-	-	-	4,286,108
	1255	Corrections	4,143,772	-	-	-	4,143,772
	1256	Sheriff/Corrections HK/Maintenance	259,800	-	-	-	259,800
	2501	SD Forfeiture - Dept of Justice	-	-	-	2,398	2,398
	2502	SD Forfeiture - Dept of Treasury	-	-	-	6,290	6,290
	2510	Sheriff Training	-	-	-	29,500	29,500
	2522	DARE Program	-	-	-	1,000	1,000
	2524	Internet Crimes Tsk Fce - Contributions	-	-	-	1,100	1,100
	2525	Community Programs	-	-	-	1,200	1,200
	2540	Sheriff Civil Charges	-	-	-	23,269	23,269
	2550	Sheriff Revolving Fund	-	-	-	19,874	19,874
	2560	Inmate Security Fund Activity	-	-	-	75,000	75,000
	2900	Law Enforcement Sales Tax Revenue	-	-	25,300	-	25,300
	2901	Sheriff-Law Enf Sls Tax	-	-	1,773,294	-	1,773,294
	2902	Corrections - Law Enf Sls Tax	-	-	726,100	-	726,100
	2906	Contract Inmate Housing - LEST	-	-	200,000	-	200,000
	2972	Cyber Crimes Task Force	-	-	-	19,276	19,276
		Sub-Total	\$ 8,689,680	-	2,724,694	178,907	11,593,281

(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	\$ 1,698,960	-	-	-	1,698,960
	1262	Victim Witness	197,833	-	-	-	197,833
	1263	IV-D	219,550	-	-	-	219,550
	1264	PA Retirement	7,752	-	-	-	7,752
	2600	PA Training	-	-	-	4,908	4,908
	2610	PA Tax Collections	-	-	-	96,851	96,851
	2620	PA Contingency	-	-	-	20,000	20,000
	2630	PA Bad Check Collections	-	-	-	17,192	17,192
	2640	PA Forfeiture Money	-	-	-	3,075	3,075
	2903	Prosecuting Attorney - Law Enf Sls Tax	-	-	306,907	-	306,907
		Sub-Total	2,124,095	-	306,907	142,026	2,573,028
Law Enforcement & Judicial- Other	1200	Public Administrator	347,536	-	-	-	347,536
	1280	Medical Examiner	195,656	-	-	-	195,656
	1285	District Defender	44,472	-	-	-	44,472
	1287	Emergency Services & Dispatch	678,768	-	-	-	678,768
	2020	E-911 Emergency Telephone	-	-	-	157,697	157,697
		Sub-Total	1,266,432	-	-	157,697	1,424,129
Enviornment, Protective Inspection & Infrastructure	1340	NID Administration	7,000	-	-	-	7,000
	1360	Solid Waste Recycling	67,493	-	-	-	67,493
	1370	BC Reg Sewer Dist Mgmt Service	4,766	-	-	-	4,766
	1710	Planning and Zoning	342,598	-	-	-	342,598
	1720	Building Codes	421,087	-	-	-	421,087
	1725	Stormwater Administration	139,825	-	-	-	139,825
	2040	Public Works-R&B Maintenance	-	8,718,105	-	-	8,718,105
	2041	Pavement Preservation	-	3,206,675	-	-	3,206,675
	2045	Public Works-Design & Construction	-	3,213,443	-	-	3,213,443
	2046	Stormwater Administration	-	193,835	-	-	193,835
	2048	PW - Insurance Claim Activity	-	40,000	-	-	40,000
	2049	PW - Administration	-	2,877,855	-	-	2,877,855
	2141	DNR 319 Urban Retro Fit Grant	-	-	-	67,512	67,512
		Sub-Total	982,769	18,249,913	-	67,512	19,300,194
Community Health & Public Services	1410	Community Health	1,065,629	-	-	-	1,065,629
	1420	Social Services	118,394	-	-	-	118,394
	1430	Community Services	136,260	-	-	-	136,260
	1730	Animal Control	179,652	-	-	-	179,652
	1740	On-Site Waste Water	86,838	-	-	-	86,838
	2030	Domestic Violence	-	-	-	30,120	30,120
	2101	LEPC-CERF Grant	-	-	-	23,529	23,529
		Sub-Total	1,586,773	-	-	53,649	1,640,422
Other	1510	Economic Support	53,000	-	-	-	53,000
	1610	Parks and Recreation	74,663	-	-	-	74,663
	2120	Fairground Maintenance	-	-	-	402,000	402,000
	3040	2005 Series Spec Oblg Bond - Txbi	-	-	-	-	-
	3050	2010 Series Spec Oblg Bond - Txbi	-	-	-	102,298	102,298
	3860	2006A Series GO Bonds - Road NID	-	-	-	22,568	22,568
	3870	2008 Series GO Bnd Swr NID	-	-	-	71,676	71,676
	3880	2010A Series GO Bond -Swr NID	-	-	-	10,990	10,990
	3890	2010A Series GO Bond -Swr DNR NID	-	-	-	10,542	10,542
	3900	2011A GO Bonds - Road NID	-	-	-	53,375	53,375
	3920	2011B GO Bonds - Swr NID Non-DNR	-	-	-	5,190	5,190
			Sub-Total	\$ 127,663	-	-	678,639
		Total Expenditures	25,918,251	18,249,913	3,418,661	3,817,743	51,404,568
		Other Financing Uses	310,000	-	-	40,000	350,000
		Grand Total	\$ 26,228,251	18,249,913	3,418,661	3,857,743	51,754,568

Revenue and Expenditure Trends

The graph below illustrates the growth in revenues and expenditures as well as changes in net fund balance levels over the past 10 years. Each of these elements is discussed in detail in the following sections.



Revenue Assumptions and Projections

Government *revenues* represent fund financial resources, exclusive of “Other Financing Sources” such as transfers from other funds or issuance of long-term debt. Accordingly, the following discussion pertains to revenues only.

The FY 2013 revenue projection, taken as a whole for all governmental funds, reflects a 3% increase compared to the FY 2012 budget, which is the result of a new voter-approved quarter-cent sales tax which becomes effective April 1, 2013. The new tax is legally restricted for community children’s services. Excluding the impact of this new sales tax, overall revenues would reflect a 6% decrease. The FY 2012 budget included significant non-recurring revenues (and the related expenditures) such as additional hospital lease revenue and joint funding from the state and the City of Columbia for infrastructure projects. Additionally, the state has reduced the Child Support Enforcement Program, effective January 1, 2013; this is a state program which has been contracted with the County for local program administration. In each of these instances, related expenditures are also reduced.

A three-year comparison of revenues by source for all governmental funds is presented below; however, the *Appendix* section of this document provides a ten-year history of revenue trends. 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

Includes General, Special Revenue and Debt Service Funds

Revenues by Source	2011 (Actual)	2012 (Budget)	2012 (Projected)	2013 (Budget)	% Change 13 Budget over 12 Budget	% of Total for 2013
Property Taxes	\$ 4,424,910	4,285,000	4,517,300	4,570,340	7%	9.0%
Assessments	169,336	170,814	272,023	164,847	-3%	0.3%
Sales Taxes	27,977,495	28,260,950	28,304,650	33,254,400	18%	65.3%
Franchise Taxes	141,583	144,000	138,700	138,200	-4%	0.3%
Licenses and Permits	456,268	395,477	446,305	474,655	20%	0.9%
Intergovernmental	4,067,123	5,928,391	5,578,182	3,863,291	-35%	7.6%
Charges for Services	5,740,553	6,197,113	6,679,043	5,454,893	-12%	10.7%
Fines and Forfeitures	16,193	10,000	20,406	10,000	0%	0.0%
Interest	327,471	115,111	123,093	118,766	3%	0.2%
Hospital Lease	2,203,198	3,237,000	3,754,294	2,300,000	-29%	4.5%
Other*	650,243	587,885	726,567	575,571	-2%	1.1%
Total Revenues	\$ 46,174,373	49,331,741	50,560,563	50,924,963	3%	100.0%

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

Property Tax (9.0% 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.

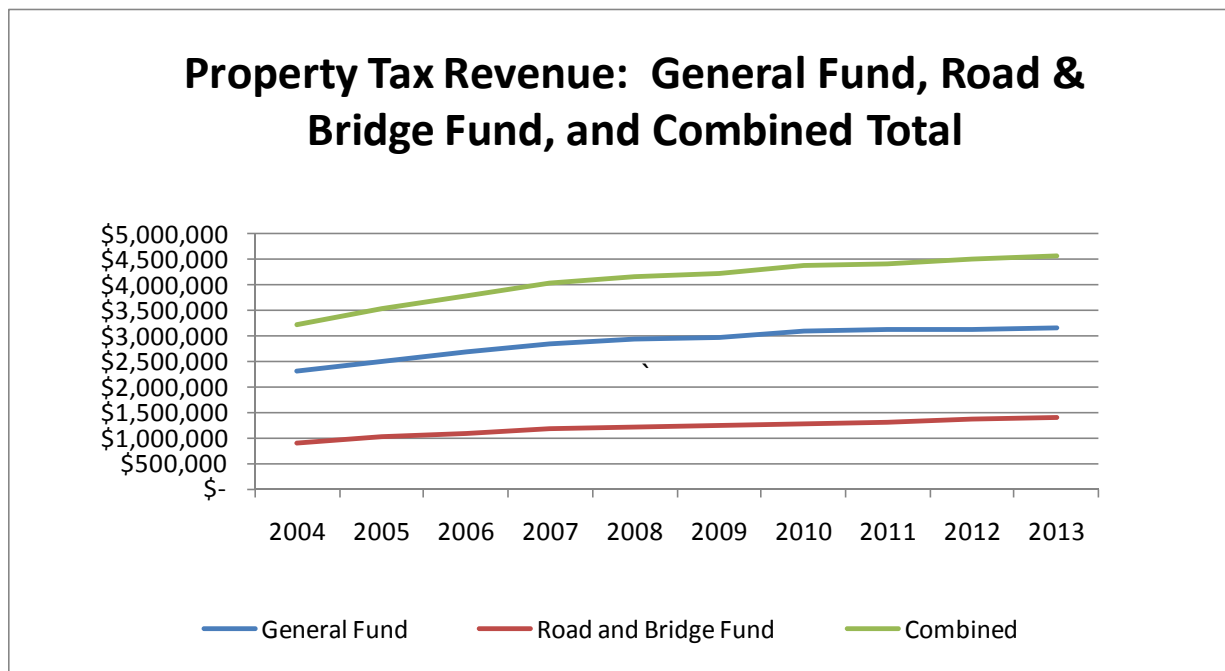
Assessed valuation has grown at an average annual rate between 2% and 6% and it provides a stable source of revenue for the County and its political subdivisions, although annual growth has slowed substantially in the last several years. (A ten-year history of assessed valuations is included in the *Appendix* tab section.) Total assessed value for the County currently exceeds \$2.4 billion. The FY 2013 Budget assumes a 2% growth in assessed valuation for real property and 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 remained unchanged until 2012, when the Road and Bridge tax levy was increased from \$.0475 to \$.05. The budget assumes no change in property tax rates for FY 2013 which include the following:

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

Road and Bridge Operations-- \$.05 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.



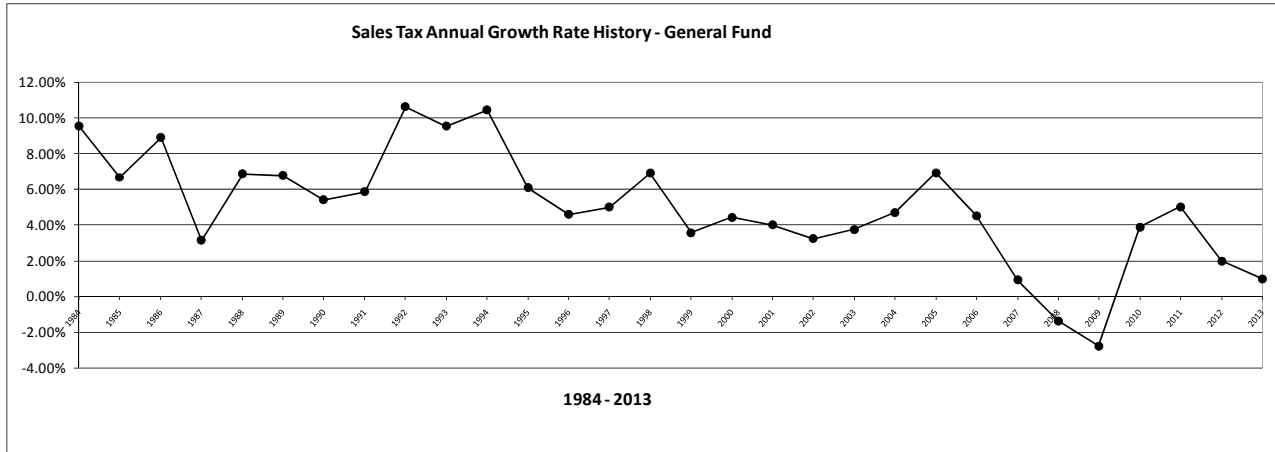
Debt service tax levies will not be required since all existing debt is being retired through annual appropriations or special assessments. For further information on the County’s debt, please refer to the Summary of Long-Term Debt presented later in the Budget Message and in the *General Information*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

Assessments (0.3% 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 (65.3% 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 65% 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 within the County’s major operating funds during periods of economic stability and growth. 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 a negative growth rate. The County had two consecutive years of negative growth in 2008 (-1.36%) and 2009 (-3.0%). In FY 2010, Sales tax grew at a rate of 3.9%, with much of the growth coming in the 4th quarter. The expected growth rate for FY 2012 is 2% and the FY 2013 budget assumes 1% growth.

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 \$12.4 million in 2013, which represents more than 51% 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 \$12.4 million in 2013, which represents approximately 79% 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 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 \$418,000 in 2013. This revenue source declined significantly in 2008 and has increased modestly since. It is still well below the FY 2006 revenue of \$510,000.

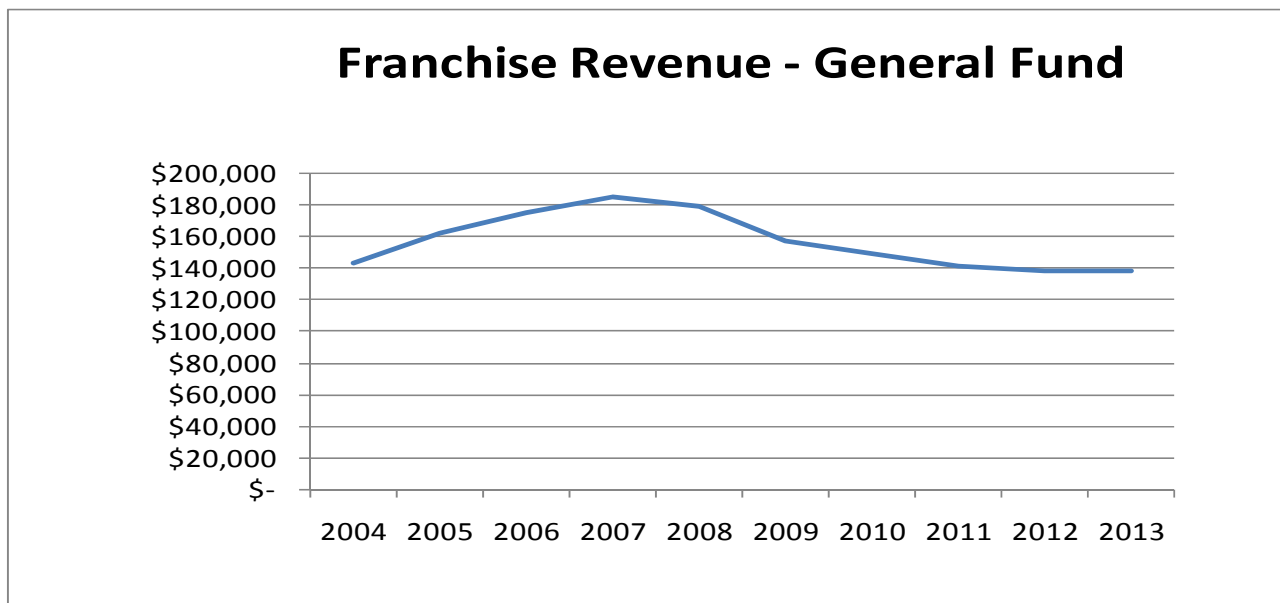
Two percent tax applied to local land line phone tariffs. This tax is expected to generate \$255,000 in 2013, which represents the sole source of revenue for the Enhanced 911 Fund. This revenue has been in general decline since peaking at \$289,000 in 2002, largely because the 2% sales tax does not apply 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 sales tax. This sales tax is expected to generate \$3.1 million in 2013, 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.

One-quarter cent permanent community children’s services sales tax. This sales tax was approved by voters in November 2012 and will become effective April 1, 2013. For the 9 months that it is effective during FY 2013, it is expected to generate \$4.65 million and it will be the sole source of revenue for the Community Children’s Services Fund.

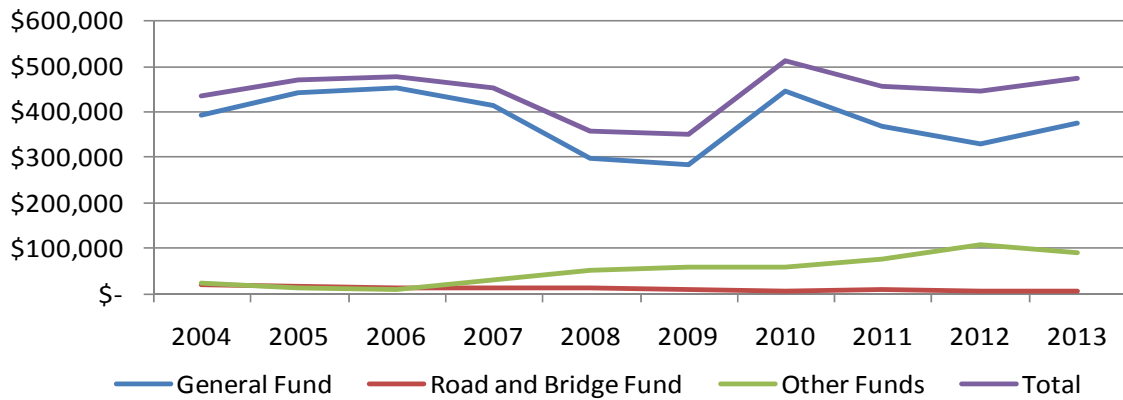
Franchise Taxes and Licenses/Permit Revenue (1.2% of total revenue)

Franchise Tax revenue has been declining since 2007. The decrease 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 graph below illustrates the growth trends for Licenses & Permit revenue.

Permit Revenue - General Fund, Road and Bridge Fund, Other Funds, and Combined Total



The County collects fees for building permits, on-site waste water systems, food-handling licenses, and right-of-way permits; all of these are accounted for within the General Fund. The significant increase in FY 2010 is due to implementation of a food handling permit fee combined with a one-year spike in building permit revenue associated with construction of a new high school. The FY 2013 increase is primarily attributable to fee schedule increases for building permits, food handling licenses, and on-site waste water system permits. The County Commission intends to recover 50% of the operating costs of these programs through permit fees; however, the current fee structure produces cost recovery of 30% or less. The fee increases required to achieve a 50% cost recovery rate are significant and will be implemented over several years.

Conceal-and-carry weapon permits were authorized in FY 2004; this revenue, which consists of new and renewal permits, is accounted for within the Sheriff Revolving Fund. This revenue has leveled off in the past few years.

Intergovernmental Revenues (7.6% of total revenue)

The County receives substantial revenues from federal and state grants as well as from annual state appropriations. Some of these revenues provide on-going operating revenues for the County while others reflect non-recurring or project-specific revenues. Overall, this revenue category reflects a 35% reduction from the prior year, largely due to the absence of non-recurring or project-specific revenues in FY 2013.

The FY 2013 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.

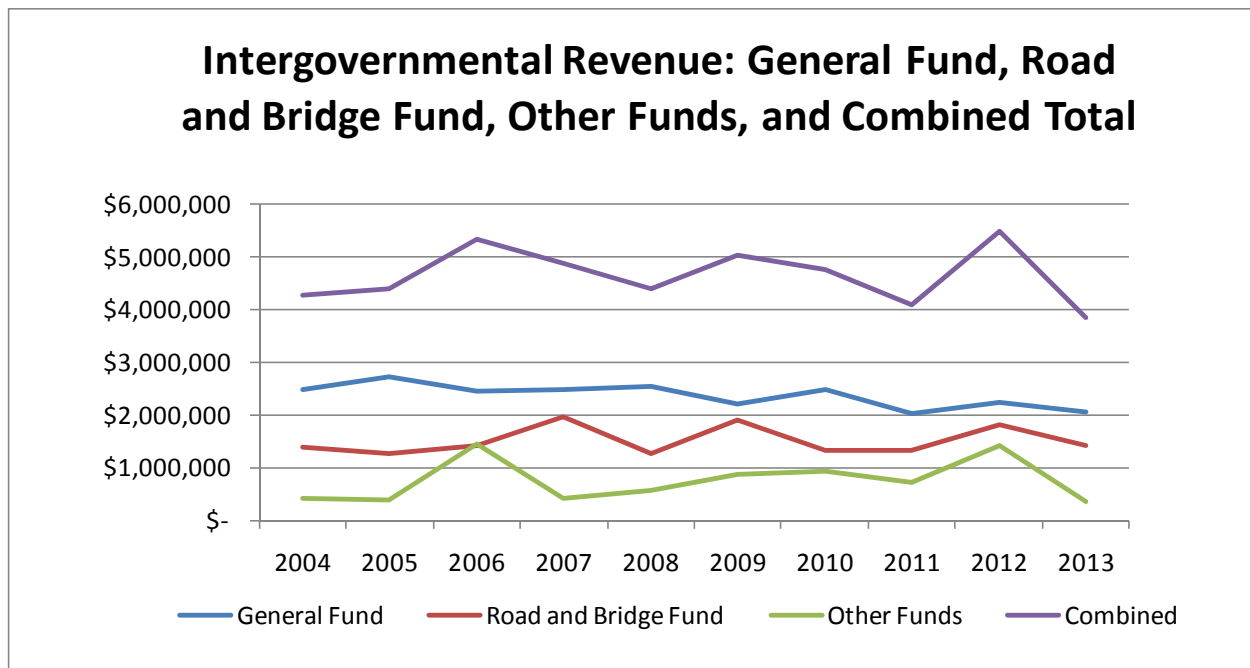
The county receives a prisoner per diem reimbursement from the state when inmates held at the county jail are ultimately sentenced to the Missouri Department of Corrections. Other state reimbursements include a daily per diem reimbursement for juveniles held in the detention center; reimbursement for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

state administers its federally-funded Child Support Enforcement Program, in part, through contracts with local Prosecuting Attorneys' offices. Effective January 1, 2013, the state will reduce the funding for its contract with Boone County by more than 40%; County appropriations have been reduced accordingly.

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 2013 revenue estimate assumes no growth in CART revenues.

The chart below shows a ten-year history of intergovernmental revenues. The chart illustrates the extent to which non-recurring grants result in budget volatility and are accounted for as follows:

- 2006- federal HAVA (Help Americans Vote Act) election equipment funds;
- 2007- federal disaster funds;
- 2009- federal transportation funds received for a bridge replacement project;
- 2010- federal grants and stimulus funds;
- 2012- federal transportation funds received for the Meyer Industrial infrastructure project; federal grant monies received in conjunction with a voter accessibility project.



The overall FY 2013 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 2013 budget includes only those grant revenues and

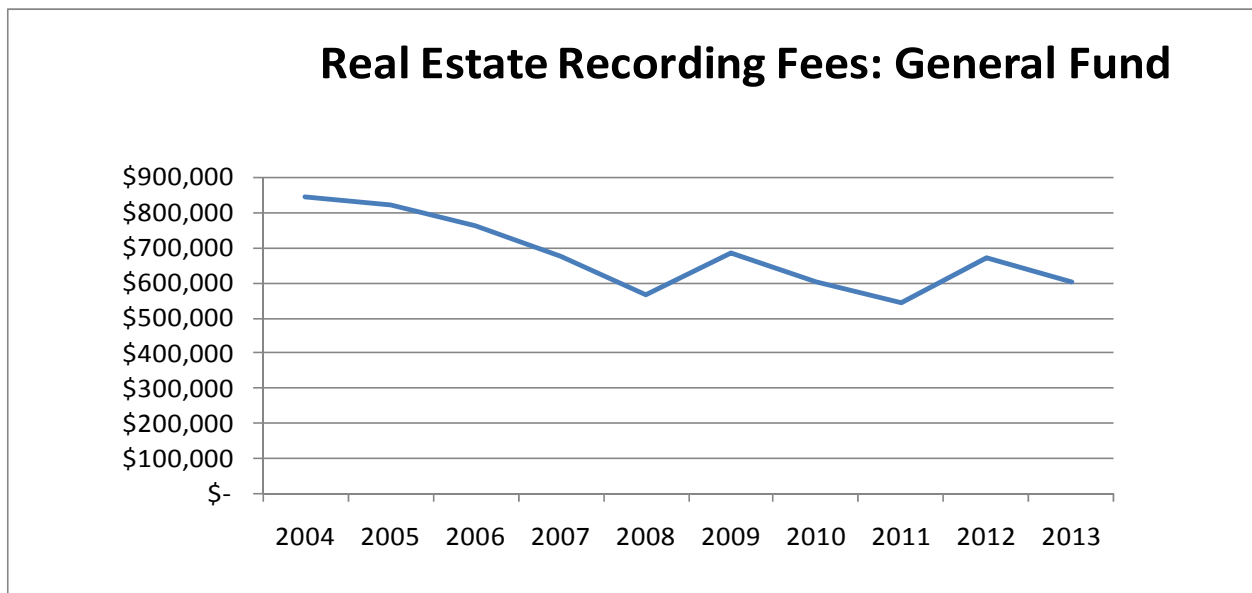
related expenditures for the portion of the grant year that falls within the County's fiscal year. As previously noted, the budget does not assume renewal or extension of grants.

- 2) Reductions in the state-funded Child Support Enforcement program.
- 3) The absence of non-recurring federal grants and/or project-specific assistance.

Charges for Services (10.7% of total revenue)

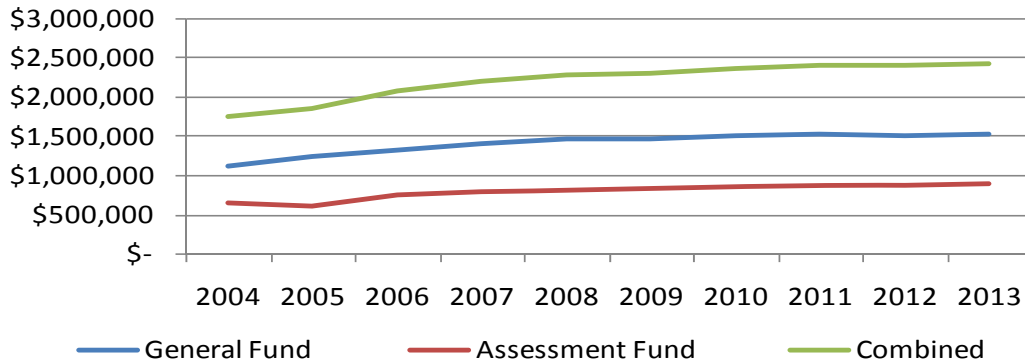
Current year revenues for Charges for Services (fees, commissions, and other charges for services) reflect a net 12% decrease for FY 2013, or approximately \$700,000. The primary on-going revenues in this category include Real Estate Recording Fees (General Fund) and Property Tax Collection Commission (General Fund and Assessment Fund). The decrease between FY 2012 and FY 2013 is primarily attributable to completion of a project-specific contractual reimbursement from the City of Columbia related to a jointly funded infrastructure project, Rolling Hills Road Project which was accounted for within the Road and Bridge Fund. Revenue of this nature is not expected nor included in the FY 2013 budget.

As illustrated in the chart below, real estate recording fees hit record highs in FY 2003 with annual revenue of nearly \$1.2 million. Estimated recording revenue for FY 2013 is approximately \$600,000.



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 growth of approximately 1%.

Property Tax Commission Revenue: General Fund, Assessment Fund, Combined Total

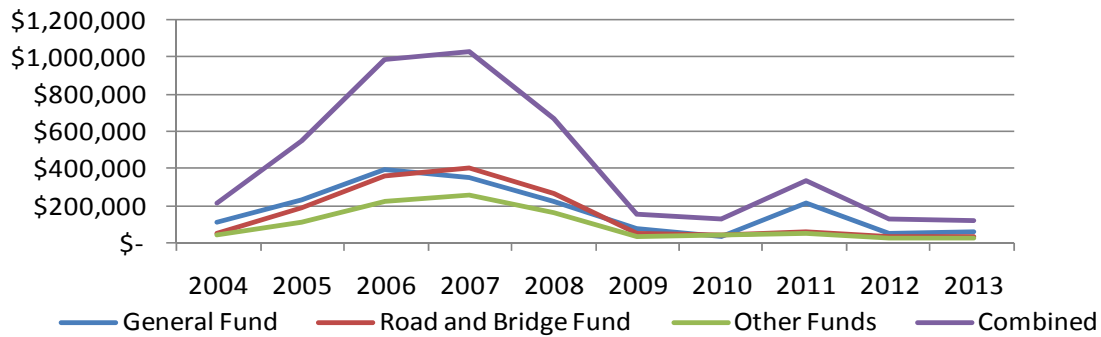


Fines and Forfeitures, Interest, and Other Revenues (1.3% of total revenue)

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 2013, the County expects to earn approximately \$120,000 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.

Interest Revenue: General Fund, Road and Bridge Fund, Other Funds, and Combined Total



Hospital Lease Revenue (4.5% of total revenue)

The County Commission and the Boone Hospital Center Board of Trustees approved a lease with CH Allied Services, Inc. (CHAS) in 1988 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. The Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The lease has been revised

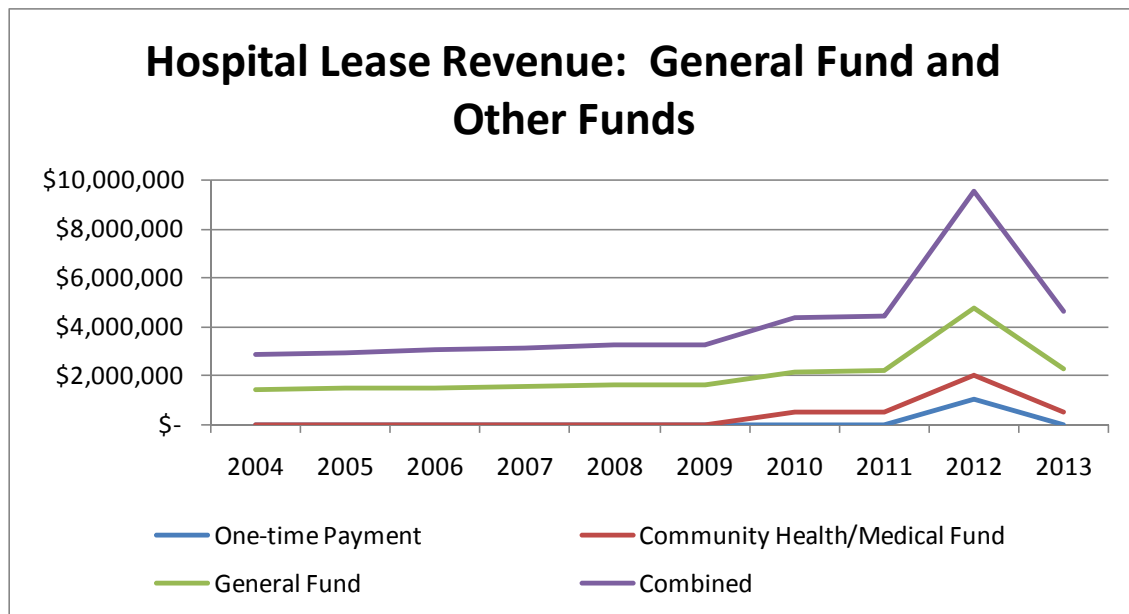
and amended several times since its original inception. The most recent amendment extended the lease term through December 31, 2020.

In addition to the lease payments to the Boone Hospital Board of Trustees, the lease agreement requires an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2013 Budget includes estimated lease revenue of \$1.79 million, which assumes 2.0% CPI growth. This revenue is accounted for within the General Fund.

Pursuant to the 2006 and 2012 amendments and beginning in 2010, the County receives an additional \$500,000 each year to be used for community medical or health needs. Originally, the \$500,000 payment to the County was contingent upon availability of a “cash split”; as a result, the lease amount was paid to the County in arrears, after completion of the annual audit and determination of available cash. The 2012 amendment revised the terms of the lease such that the \$500,000 payment is required each year and subject to an annual CPI adjustment. This change resulted in the County receiving, during FY 2012, the arrears payment for FY 2011 and the payment due for FY 2012. Going forward, the County will receive the annual payment of \$500,000, subject to CPI adjustment. This revenue is accounted for within a separate special revenue fund. 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 2012 amendment also resulted in a one-time payment of \$1.0 million to the County. This revenue was accounted for within the General Fund. One-half of it was appropriated for economic development (a contractual payment to the City of Columbia in support of the city’s revenue guarantee associated with the regional airport). Of the remaining \$500,000, one-half was transferred to the Road and Bridge Fund to help defray infrastructure improvements necessitated by the construction of the new high school (Battle High) and the other \$250,000 was set aside in a capital project fund for future capital needs.

The Hospital lease revenue accounts for 4.5% of revenue for all governmental funds and 7.4% of revenue to the General Fund. The chart below illustrates the impact of hospital lease revenue to the county over the past 10 years.



Expenditure Assumptions and Projections

The FY 2013 Budget for all governmental funds (excluding capital project funds) reflects total expenditures of \$51.4 million, which represents a 14% decrease over the prior year’s budget (amended) of \$59 million.

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	2011 (Actual)	2012 (Budget)	2012 (Projected)	2013 (Budget)	13 Budget over 12 Budget	Total for 2013
General Government Operations*	\$ 6,951,734	10,435,937	8,234,414	9,338,353	-11%	18.2%
Law Enforcement & Judicial	17,696,783	18,824,562	17,592,074	18,783,974	0%	36.5%
Environment, Protective Inspection & Infrastructure	14,561,537	22,413,663	19,589,541	17,537,425	-22%	34.1%
Community Health & Public Services	1,375,818	1,531,389	1,407,898	1,640,422	7%	3.2%
Capital Outlay	2,243,279	2,689,477	2,091,246	3,051,979	13%	5.9%
Debt Service	996,486	2,579,885	2,552,508	662,752	-74%	1.3%
Other	269,638	1,000,033	864,774	389,663	-61%	0.8%
Total Expenditures	44,095,275	59,474,946	52,332,455	51,404,568	-14%	100.0%

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

When comparing the FY 2013 budget amounts in the table above to the amounts shown in the FY 2013 revenue schedule previously discussed, expenditures exceed total revenue. This will occur to the extent that accumulated or carryover fund balance resources are appropriated in the given budget year.

Governmental funds will frequently have unspent fund financial resources (in excess of minimum requirements) carried forward from the prior year. These resources are available for appropriation and may be combined with the new FY 2013 revenues for budgeting purposes. This results in budgeted expenditures exceeding the current revenues; however, this is expected and is not indicative of fiscal instability. Total budgeted spending is within the limits of total available resources for each fund, as demonstrated by the fund financial statements (see Fund Statement tab section).

Historically, the County spends approximately 92% to 97% of its total annual appropriations for all governmental funds combined. As shown in the expenditure table above, actual spending for FY 2012 is projected at 88% of budget for all governmental funds combined. This is an average for all funds combined; however, the projected spending can vary significantly across funds:

- General Fund— FY 2012 projected actual spending is 91% of budget
- Road and Bridge Fund—FY 2012 projected actual spending is 87% of budget

- Law Enforcement Services Fund—FY 2012 projected actual spending is 90% of budget
- All nonmajor special revenue funds—FY 2012 projected actual spending is 69% of budget (note: most of these funds are subject to the statutory budgetary authority of an individual elected official)
- Debt Service Funds—FY 2012 project actual spending is 100% of budget

Several factors contribute to favorable budgetary variances: unspent emergency appropriations, competitive procurement, vacancies and turnover, and management decisions. In addition, due to the statutory restrictions governing County appropriations, spending variances will **always** be positive as it is not legally permissible for administrative authorities to overspend appropriations.

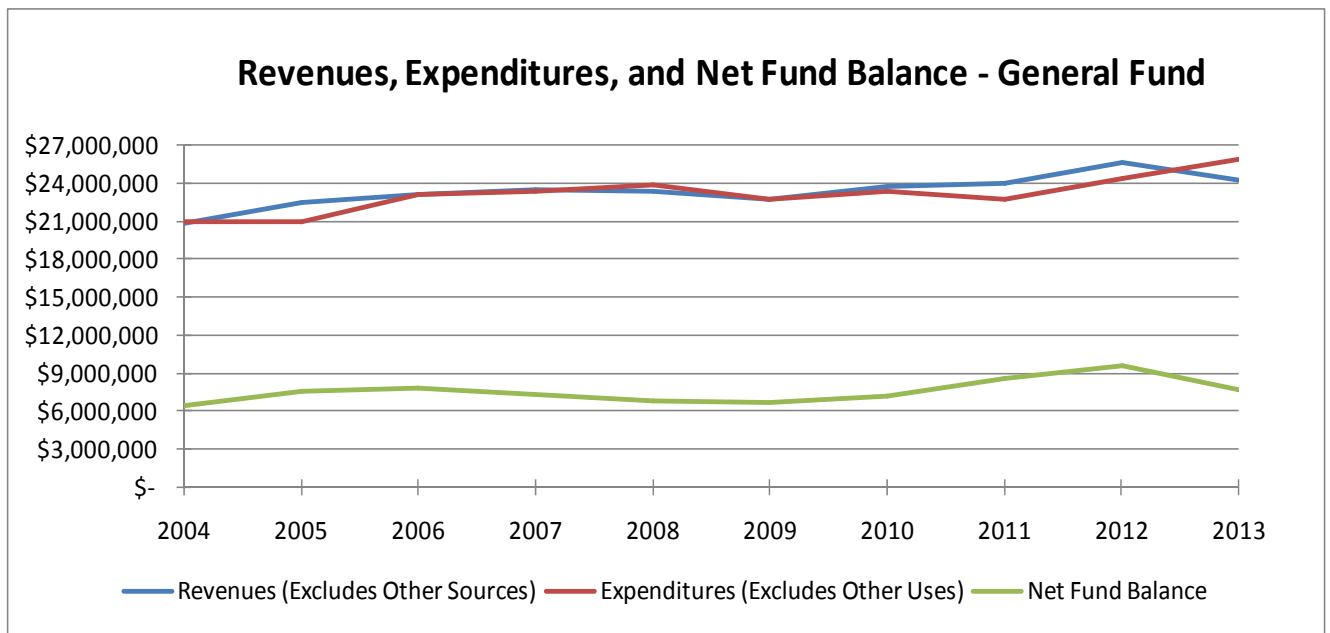
Within the General Fund, additional factors contribute to favorable spending variances such as savings on inmate medical care, out-of facility inmate housing, jury costs, court costs and *guardian ad litem* fees. The County is legally required to provide these services, but the amounts needed in any given year are difficult to predict and are largely uncontrollable by County officials. The County demonstrates its responsibility to fund these statutory duties by including reasonable amounts in the annual budget, even though the amounts are difficult to estimate and may vary significantly from year to year.

Within the Road and Bridge Fund, the annual budget includes appropriations for a variety of weather-driven activities; however, in any given year, mild weather conditions will result in favorable spending variances. In addition to the mild weather experienced in FY 2012, the County Commission directed staff to identify projects and activities that could be postponed or modified in order to provide the funding needed for the Route Z/St. Charles Road project, a project included in the FY 2013 budget. This resulted in an increased favorable spending variance.

Within the Law Enforcement Services Fund, favorable budgetary variances will also result when inmate census numbers are low, thereby requiring less spending for out-of-facility inmate housing.

The County monitors spending ratios and variances and adjusts appropriation methodologies in light of significant changes or emerging trends.

The relationship of fund balance resources to annual revenues and expenditures in the General Fund, the County's primary operating fund, is further illustrated in chart below.



All funds are budgeted to be solvent at the end of FY 2013. The projected fund balances for the major funds exceed the minimum level established by County Commission policy, except for the Law Enforcement Services Fund, which is discussed in the Fund Balance section below.

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

Policy and Administration (18.2 % of total expenditures)

The decrease in Policy and Administration spending is attributable to a reduction in election costs.

Law Enforcement and Judicial (36.5 % of total expenditures)

There are no significant budgetary changes in this area.

Environment, Protective Inspection, and Infrastructure (34.1 % 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 FY 2012 budget included significant appropriations related to two infrastructure projects: Rolling Hills Road, a project jointly funded with the City of Columbia; and, Meyer Industrial Drive, a project partially funded with funds received from Missouri Department of Transportation. For these projects, the County’s budget reflected the full project cost as well as the reimbursement/cost-sharing revenue. These projects are scheduled for completion in FY 2012; accordingly the FY 2013 budget has been reduced.

Community Health and Public Services (3.2% of total expenditures)

The increase in this area is due to the increase in funding required for the Health Department; these services are provided via an intergovernmental agreement with the City of Columbia.

Capital Outlay (Fixed Assets) (5.9% 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 including machinery and equipment, vehicles, computer hardware and software, and furniture and fixtures. 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 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 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 were set aside and funding decisions were based on individual asset assessments. Where possible, assets were re-built or repaired in lieu of replacement, resulting in deferred fixed asset replacements. The FY 2013 budget includes appropriations to “catch-up” on asset replacements, particularly computer equipment and road and bridge maintenance operation equipment.

Debt Service (1.3% of total expenditures)

The decrease in debt service expenditures is related to the County’s retirement of 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. This debt was fully retired in FY 2012.

Debt service expenditures are also reduced as a result of debt refinancing. During FY 2012, outstanding special obligation bonds were re-financed to take advantage of lower interest rates. The principal and interest for this debt is accounted for within the General Fund; the combined savings on principal and interest in FY 2013 is approximately \$25,000.

All other outstanding debt was issued in conjunction with the Neighborhood Improvement District program and is being retired with special assessments paid by property owners.

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 (0.8% of total expenditures)

During FY 2012, the County received an additional \$1.0 million one-time lease payment from the hospital lease. One-half of this amount, \$500,000 was appropriated by the County Commission to fund a revenue guarantee agreement with the City of Columbia related to the operation of the regional airport. This expenditure is of a non-recurring nature; accordingly, the appropriations for FY 2013 have been reduced.

Changes in Personnel Staffing Levels

The changes in employee staffing levels for FY 2013, which reflect a **net reduction of 4.70 FTE**, are summarized below.

General Government Operations: -0.75 FTE

- **County Clerk – Elections Office:** decrease part time pool hours by 3,580 hours (General Fund). **Temporary decrease of 1.73 FTE.**
- **Human Resources and County Clerk:** 2.0 FTEs were transferred from the County Clerk's Office to Human Resources as part of a consolidation and reorganization of employee benefits and risk management. **Net change of zero.**
- **Information Technology:** add 1.0 FTE Analyst to 1.0 FTE (General Fund). **Permanent increase of 1.0 FTE.**
- **Information Technology:** decrease part-time GIS intern by 56 hours (General Fund). **Decrease of .02 FTE.**

Law Enforcement and Judicial- Court: -.95 FTE

- **Juvenile Office:** reduce Family Counselor Pool and Program Assistant Pool and increase Legal Assistant to full time (General Fund). **Permanent increase of 0.07 FTE.**
- **Juvenile Justice Grants and contracts:** decrease various positions to reflect current level of approved grant funding (General Fund). **Decrease 1.02 FTE.**

Law Enforcement and Judicial- Sheriff/Corrections: 0.00 FTE

- **Sheriff:** add 1.0 Technical/Fleet Analyst position (General Fund). **Permanent increase of 1.0 FTE.**
- **Sheriff:** decrease two investigator positions to reflect half-year grant approval (Cyber Crimes Task Force Fund – ARRA). **Decrease 1.0 FTE Investigator.**

Law Enforcement and Judicial- Prosecuting Attorney: -4.0 FTE

- **Child Support Enforcement:** eliminate 3.0 FTE Child Support Technician and 1.0 FTE Legal Secretary (General Fund). **Permanent decrease of 4.0 FTE.** (Note: the State of Missouri contracts with the Prosecuting Attorney to operate the local Child Support Enforcement office. This reduction is implemented at the direction of the State and is associated with a reduction in revenue to the County.)

Environment Protective Inspection & Infrastructure: +1.0 FTE

- **Road and Bridge Maintenance Operations:** add 1.0 Assistant Manager position (Road and Bridge Fund). **Permanent increase of 1.0 FTE.**

In addition to the approved positions listed above, an amount has been included in the Facilities Maintenance budget (Contingency appropriation) for an additional Office Specialist. The County Commission intends to complete further review before authorizing release of the Contingency appropriation.

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 Road and Bridge Fund annual operating budget.

Large-scale capital improvement projects occur infrequently and consist primarily of facility-related projects; these projects are budgeted and accounted for within one or more capital project funds. Projects of this nature typically require several years to complete. 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. For external reporting purposes (according to GAAP), Fund balance is classified as either nonspendable, restricted, committed, assigned, or unassigned. For budgeting purposes, however, it is important to identify and exclude fund balance amounts that are unavailable for appropriation in the given year. For instance, the entire fund balance for the Law Enforcement Services Fund fund is classified as "restricted" for external reporting purposes because the use of the fund is restricted by statute; however, for budgeting purposes, portions of fund balance have been set aside for certain specific projects and these amounts need to be excluded for purposes of setting appropriations.

To accomplish this, amounts that are unavailable for appropriation in the given budget year are excluded in arriving at "**net fund balance**". This terminology departs from the terminology required and used for external financial reporting.

The schedule below shows the projected net fund balance amounts at the end of FY 2013 for the County's major funds, nonmajor funds, and all governmental funds (except capital project funds) taken as a whole. The County Commission has established a minimum fund balance of two-month's expenditures (or 17%) for the major funds. The Law Enforcement Services Fund fund balance is projected to fall below this minimum. The County Auditor, County Commission, and other elected officials are working on a plan that will result in attainment of the minimum fund balance.

Projected Net Fund Balances at December 31, 2013

	-----Major Funds-----					
	General Fund	Road and Bridge Fund	Law Enforcement Services Fund	Community Children's Services Fund	Nonmajor Governmental Funds	All Governmental Funds
Projected Fund Balance 12/31	\$ 7,721,074	6,300,842	1,480,837	4,650,000	7,307,448	27,460,201
Less: Fund Balance Unavailable for Appropriation	(45,425)	(2,322,378)	(1,213,301)	0	(1,425,513)	(5,006,617)
Projected Net Fund Balance	\$ 7,675,649	3,978,464	267,536	4,650,000	5,881,935	22,453,584
As a percent of expenditures	30%	22%	8%	#DIV/0!	154%	44%
# of months expenditures	3.6	2.6	0.9	#DIV/0!	18.5	5.2

Fund Balance Unavailable for Appropriation: this includes amounts that 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. It also includes 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 **net 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 and the FY 2013 budget reflects a re-building of these fund balances.

Secondly, net 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.

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, 2013

	-----Major Funds-----					
	General Fund	Road and	Law	Community	Nonmajor	All Governmental
		Bridge Fund	Enforcement	Children's		
		Fund	Services	Services		
	Fund	Fund	Fund	Funds	Funds	
Projected Fund Balance 12/31	7,721,074	6,300,842	1,480,837	4,650,000	7,307,448	27,460,201
Projected Fund Balance 1/1	\$ 9,644,512	8,613,540	1,734,518	0	7,741,747	27,734,317
Projected Change in Fund Balance	\$ (1,923,438)	(2,312,698)	(253,681)	4,650,000	(434,299)	(274,116)
Percentage Change	-20%	-27%	-15%	#DIV/0!	-6%	-1%

As previously discussed, the expected decline in fund balance in the General Fund is primarily due to using fund balance to provide for the statutory Emergency Appropriation and funding equipment replacement. Also, as previously discussed, the County does not fully expend appropriations each year and this trend is expected to continue in FY 2013. As a result, although a reduction in fund balance in the General Fund is budgeted, it is unlikely that a reduction will actually occur.

The reduction in fund balance in the Road and Bridge Fund is primarily attributable to the Route Z/St. Charles Road project and to machinery and equipment replacement appropriations.

The projected decline in fund balance in the Law Enforcement Services Fund is due to increased spending for replacement vehicles and equipment. Personnel costs comprise the majority of this fund's expenditures; as such, County officials understand the importance of financial stability. The County Auditor and Sheriff's Department are developing an equipment replacement schedule to guide future budget planning. Due to the budgetary constraints, no new equipment is included in the FY 2013 budget; appropriations are limited to replacements only.

The Community Children's Services Fund is a new fund, resulting from a voter approved permanent 1/4th cent sales tax. The tax becomes effective April 1, 2013 and the budget reflects estimated revenue for nine months. However, no expenditures have been approved by the County Commission.

The decline in non-major governmental funds is primarily attributable to the 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 statutory 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.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2013 is presented in the *General Information* section of this document. Long-term debt expenditures consist of

principle and interest for the Series 2012 Certificates of Participation 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 transfers from the General Fund and the Sheriff Civil Charges Fund.

Debt service appropriations included in the FY 2013 Budget amount to \$662,752 or 1.3% of the total budget (all governmental funds combined, excluding capital project funds). As previously noted, no tax levies will be required for debt service.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at January 1, 2013 is estimated to be more than \$2.414 billion which results in a legal debt limit of approximately \$241,000,000. 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 2012 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 2013 Proposed Budget

	<u>Expenditure</u>	<u>Dept.</u>	<u>Account</u>	<u>Revenue</u>	<u>Description</u>
General Fund (Fund #100)					
Changes to Various Revenue Estimates and Appropriations:					
Seminars/Conference/Meeting	\$ 595	1121	37200	\$ -	Increase for Academy for Leadership Development (Commission) Removed Contingency amount for possible FY13 ballot proposal pertaining to Fairground; re-scheduled to FY14
Contingency	(100,000)	1123	86850	-	
Personnel Services	25,000	1170	1XXXX	-	Information Technology- Salary adjustments
Property Insurance	5,000	1191	71004	-	Increase in property insurance premiums (per renewal notice)
Emergency Management	80,850	1287	86670	-	Boone County Share of Capital Projects -Siren Upgrade Reduction to financial contribution made by Boone County to the University of Missouri Extension Council
Community Services	(9,000)	1430	86675	-	
Outside Services	22,100	1725	71100	-	Habitat Assessment (Stormwater Administration and Management)
Machinery & Equipment	11,895	1725	91300	-	Gauge station for Grindstone Creek
Changes due to Reorganization of Human Resources, Benefits, & Risk Management					
Subscriptions/Publications	\$ (100)	1115	22500	\$ -	Reduce subscription amounts
Office Supplies	400	1115	23000	-	Increase supplies for additional personnel
Printing	145	1115	23001	-	Increase printing for business cards for 2 HR professionals
Other Supplies	650	1115	23050	-	Increase for extra copy paper
Dues & Professional Certifications/Licenses	(50)	1115	37000	-	Reduce dues amount
Travel (Airfare, Mileage, Etc)	(500)	1115	37220	-	Reduce travel amount
Meals & Lodging-Training	(1,104)	1115	37230	-	Reduce meals & lodging for training amounts
Telephones	480	1115	48000	-	Move phone line from County Clerk and Election & Registration
Equipment Service Contract	367	1115	60050	-	Reallocate Copy Machine maintenance
Equipment Service Contract	(551)	1118	60050	-	Reallocate Copy Machine maintenance
Telephones	(240)	1131	48000	-	Move phone line to HR
Telephones	(240)	1132	48000	-	Move phone line to HR
Subtotal	\$ (743)			\$ -	
Total Changes to General Fund	\$ <u>35,697</u>			\$ <u>-</u>	

Road and Bridge (Fund #204)

Maintenance

Rebudgeted items from FY2012:

Land	\$ 304,500	2040	91800	\$ -	Purchase land to connect Maintenance Dept to Meyer Industrial Blvd; re-budgeted from FY 2012
	-			-	
Subtotal	\$ <u>304,500</u>			\$ <u>-</u>	

Stormwater Administration

Changes to Various Revenue Estimates and Appropriations:

Outside Services	\$ 11,900	2046	71100	\$ -	Habitat Assessment (Stormwater Administration and Management)
Machinery & Equipment	6,405	2046	91300	-	Gauge station for Grindstone Creek

Rebudgeted items from FY2012:

Infrastructure Needs Assessment	\$ 130,000			\$ -	Evaluation of stormwater systems in the county
	-			-	
Subtotal	\$ <u>148,305</u>			\$ <u>-</u>	

Total Changes to Road & Bridge Fund

\$ 452,805 **\$ -**

Community Children's Services (Fund #216)

Changes to Various Revenue Estimates and Appropriations:

Sales Taxes	\$ -			\$ 4,650,000	Establish estimated revenue associated with the permanent one-quarter cent sales tax approved by voters in November 2012; the tax becomes effective April 2013. No appropriations have been approved by the Commission at this time.
Changes to the Community Children's Services Fund	\$ <u>-</u>			\$ <u>4,650,000</u>	

Schedule of Commission Changes to the 2013 Proposed Budget cont'd

Sheriff Civil Charges Fund (Fund #254)

Machinery & Equipment	\$	2,600	2540	91300	\$	-	Add front blade and canopy for Kubota Utility Vehicle
Replacement Machinery & Equipment		4,995	2540	92300		-	Add Kubota Utility Vehicle
		-				-	
		-				-	
Commission Changes to the Proposed Budget	\$	<u>7,595</u>			\$	<u>-</u>	

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

Governmental Funds (excluding Capital Project Funds):	<u>Expenditure</u>	<u>Revenue</u>
General Fund (Fund #100)	\$ 35,697	\$ -
Road and Bridge (Fund #204)	452,805	-
Community Children's Services (Fund #216)	-	4,650,000
Sheriff Civil Charges Fund (Fund #254)	7,595	-

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 19th 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 5th 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.

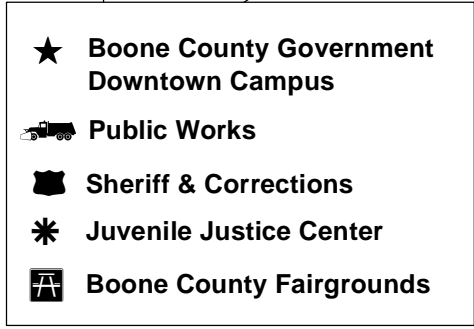
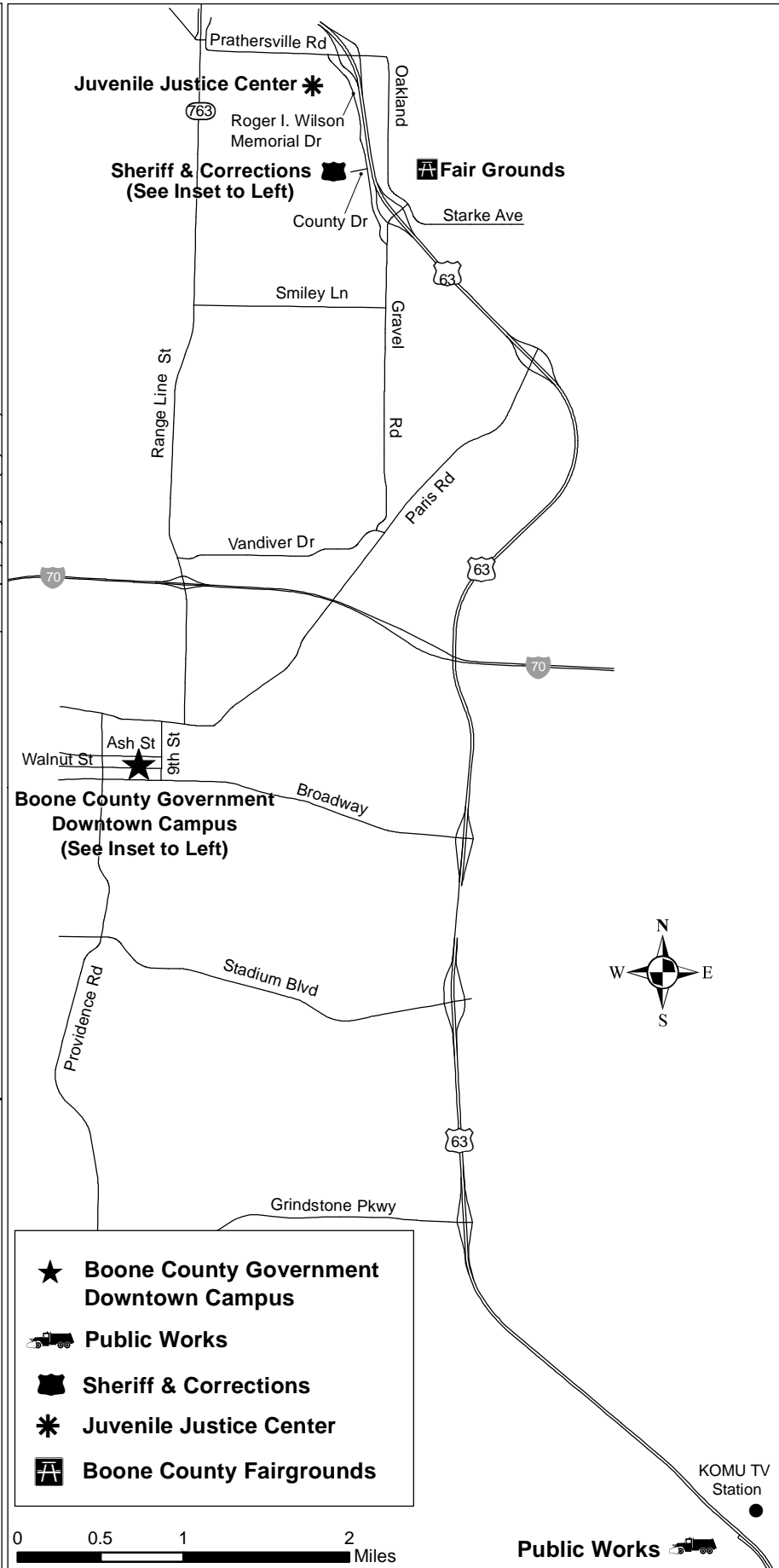
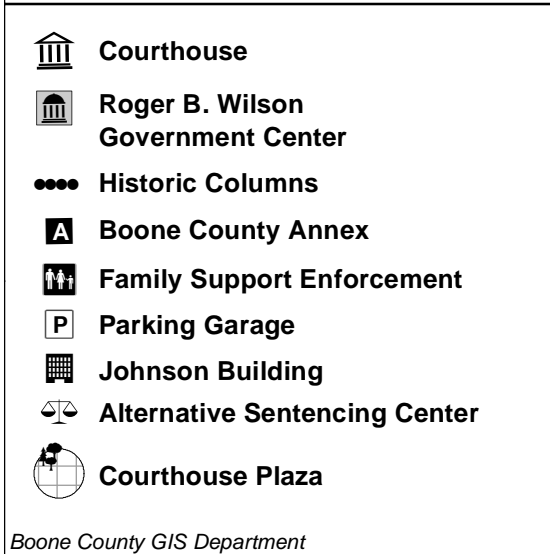
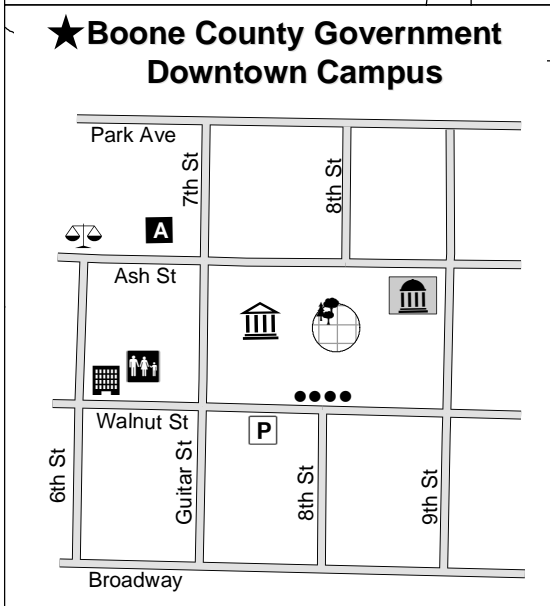
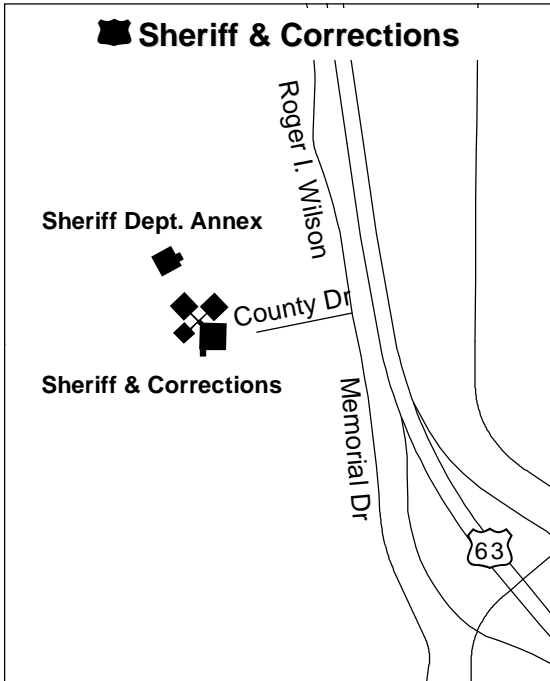
This History of Boone County was authored by Rod Gelatte and provided by the Boone County Historical Society.

County Office Directory

Assessor		
Tom Schauwecker.....	Boone County Government Center, Room 143.....	573-886-4270
Auditor		
June Pitchford	Boone County Government Center, Room 304.....	573-886-4275
Circuit Clerk		
Christy Blakemore.....	Boone County Courthouse.....	573-886-4000
Thirteenth Circuit Court Judges		
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
Clerk		
Wendy Noren.....	Boone County Government Center, Room 236.....	573-886-4295
Collector		
Pat Lensmeyer.....	Boone County Government Center, Room 118.....	573-886-4285
Commissioners		
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
Janet M. Thompson, District II Commissioner.....	Boone County Government Center, Room 333.....	573-886-4309
County Counselor		
C.J. Dykhouse.....	Boone County Government Center, Room 211	573-886-4414
Court Administration		
Kathy Lloyd, Court Administrator.....	Boone County Courthouse.....	573-886-4060
Elections & Registration		
Main Line.....	Boone County Government Center, Room 236.....	573-886-4375
Facilities Maintenance		
Robert Davidson, Manager.....	Boone County Annex.....	573-886-4400
Human Resources		
Vacant, Director.....	Boone County Annex.....	573-886-4405
Information Technology, GIS & Mail Services		
Aron Gish, Director.....	Boone County Government Center, Room 221.....	573-886-4315
Chief Medical Examiner		
Carl Stacy, MD.....	UMC School of Medicine/Pathology.....	573-474-2700
Resource Management: Planning, Inspection and Engineering		
Stan Shawver, Director.....	Boone County Government Center, Room 315.....	573-886-4330
Prosecuting Attorney		
Dan Knight.....	Boone County Courthouse.....	573-886-4100
Public Administrator		
Cathy Richards.....	Boone County Courthouse.....	573-886-4190
Public Defender		
	Johnson Building.....	573-443-0030
Purchasing		
Melinda Bobbitt, Director.....	Boone County Annex.....	573-886-4392
Recorder		
Bettie Johnson.....	Boone County Government Center, Room 132.....	573-886-4345
Road & Bridge Maintenance Operations		
Chet Dunn, Manager.....	Boone County Public Works.....	573-449-8516
Sheriff's Department & Correctional Facility		
Dwayne Carey, Sheriff.....	Boone County Sheriff Admin. & Corrections Facility	573-875-1111
Treasurer		
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

Boone County Facility Locations



Boone County Facility Address Directory

Alternative Sentencing Center.....607 East Ash

Boone County Annex.....613 East Ash

Mid-Missouri Event Center-Home of the Boone County Fair.....5212 N. Oakland Gravel Road

Courthouse.....705 East Walnut

Family Support Enforcement.....605 East Ash

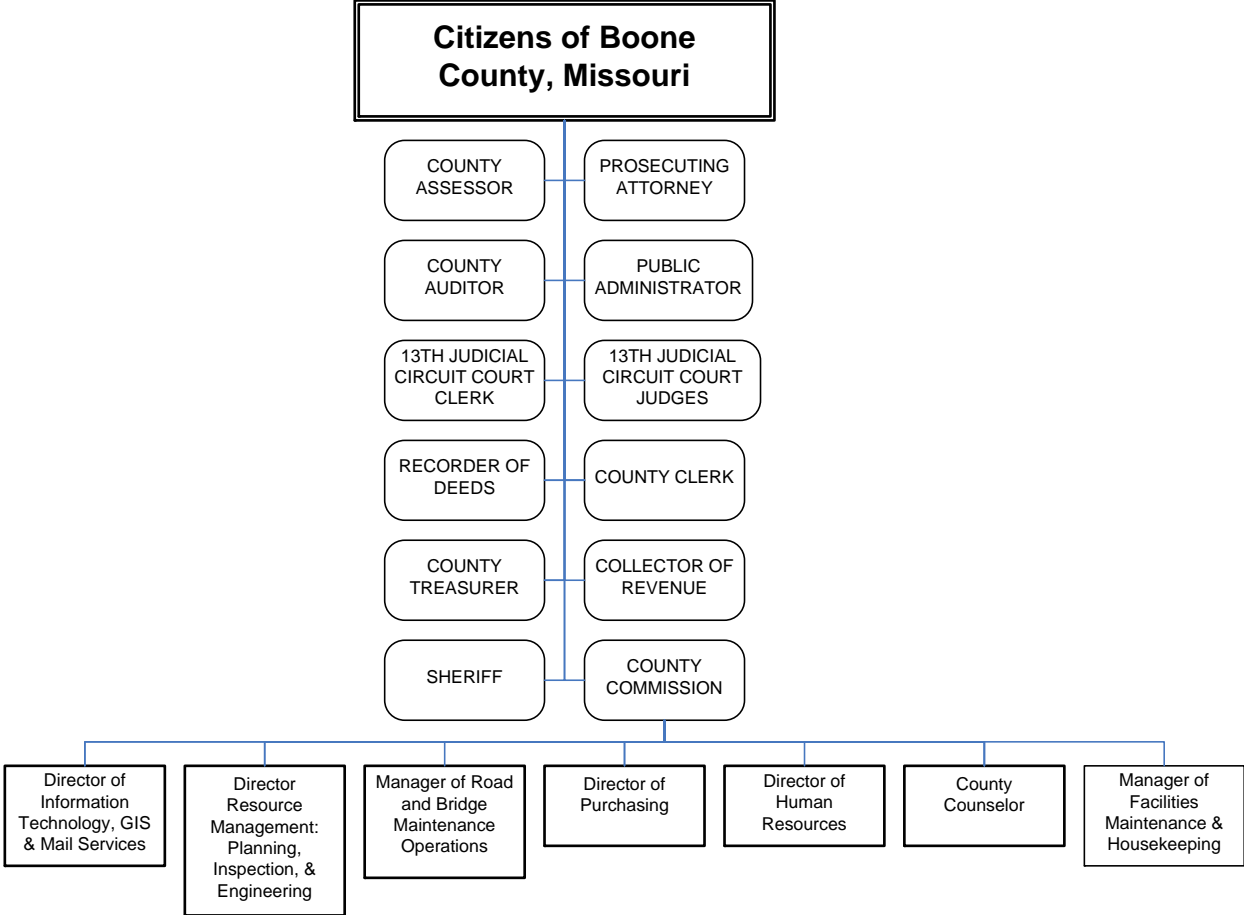
Government Center.....801 East Walnut

Johnson Building.....601 East Walnut

Juvenile Justice Center.....5665 Roger I. Wilson Memorial Drive

Public Works.....5551 Highway 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.

The County Commission meets with their appointed department directors and managers as needed to provide input and review of their budget requests prior to submission to the Budget Officer.

The Circuit Court is required to submit its official budget request to the County Commission by August 15th 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.

All other budget requests are due to the Auditor on or before September 1st. 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 discuss operational goals and 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 15th 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.

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 and August:** County Commission meets with department directors to provide input and review of departmental budget requests.
- **August 15th:** Statutory deadline for the Circuit Court to submit budget request
- **September 1st:** Statutory deadline for submitting budget requests to Auditor
- **September 10th:** County Auditor prepares budget requests for offices and agencies not submitting requests by this date

Budget Calendar and Process cont'd

- **September and October:** County Auditor reviews budget requests and meets with elected officials, department directors, and County Commission, as necessary
- **November 15th:** County Auditor delivers Proposed Budget to County Commission
- **November 15ththrough December 15th:** County Commission holds public hearings on the Proposed Budget
- **December 15th:** target adoption date for the budget
- **January 10th:** Statutory deadline for adoption of budget by the County Commission (The statutory deadline is January 10th except in a year in which the terms of any county commissioners expire; in those years, the deadline is January 31st.)

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 used to account for governmental 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)**

This fund accounts for restricted revenues including a property tax, a one-half cent sales tax, the County's portion of the gasoline tax (CART), and other similar revenues. These revenues may only be used for road and bridge maintenance and improvements.

▪ **Law Enforcement Services Fund (a major fund)**

This fund accounts for the permanent one-eighth cent law enforcement sales tax revenues and related expenditures.

▪ **Community Children's Services Fund (a major fund)**

This fund accounts for the permanent one-fourth cent sales tax revenues which provide funding for counseling, family support, and temporary residential services to children.

▪ **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

Fund No.	Fund Name	Description
<i>Special Revenue Funds</i>		
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

Fund No.	Fund Name	Description
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 & 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

Fund No.	Fund Name	Description
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

Fund No.	Fund Name	Description
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 RSMo 67.792 – 67.799. 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.
216	Community Children's Services Fund	This fund is established and governed by RSMo 210.861. It accounts for the dedicated revenues derived from a permanent one-quarter cent sales tax approved by voters in 2012. The fund is administered and expended by a Board of Directors, which is appointed by the County Commission. The monies may be used for the purposes described in RSMo 210.861 including counseling, family support, and temporary residential services to persons nineteen years of age or less.

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

Fund No.	Fund Name	Description
230	Election Services Fund	<p>This fund is established and governed by RSMo 115.065.</p> <p>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.</p>
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>
233	FVAP Ease Grant Funds	<p>This fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to a grant received from the Department of Defense for federal voting assistance program. The grant provides 100% funding for the project and is administered by the County Clerk.</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>

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

Fund No.	Fund Name	Description
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. The County Commission approves the budget and the Sheriff administers the fund.</p>
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>

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

Fund No.	Fund Name	Description
256	Inmate Prisoner Detainee 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>
257	Sheriff K9 Operations Fund	<p>The fund is established and governed by local policy.</p> <p>It accounts for revenues and expenditures related to the Sheriff's canine program. 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>
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>

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

Fund No.	Fund Name	Description
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>
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>

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

Fund No.	Fund Name	Description
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>
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

Debt Service Funds

303	Government Building Debt Service Reserve	<p>The fund is established pursuant to long-term debt requirements.</p> <p>It accounts for the mandatory reserve fund established for the debt incurred for the construction of the Government Center. The original Series 1993 \$4,505,000 Special Obligation Bonds were replaced with Series 2003 Refunding and Improvement Bonds which were subsequently replace with Series 2012 Certificates of Participation.</p>
304	2005 Series Special Obligations Bonds-Taxable <i>This debt was retired in FY 2011 and the fund was closed in FY 2012.</i>	<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) <i>This debt was retired in FY 2010 and the fund was closed in FY 2012.</i>	<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

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>
	<i>This debt was retired in FY 2010 and the fund was closed in FY 2012.</i>	
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>
	<i>This debt was retired in FY 2012 and the fund was closed.</i>	
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

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| 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

Capital Project Funds

4XX Various

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 include the following:

- 401- Government Center (Build-out of 3rd floor and 1st and 2nd floor improvements)
- 403- Courthouse Plaza Construction
- 405- General Capital Fund
- 406- One-Fifth Cent Sales Tax Capital Improvement Fund
- 408- Sheriff/Elections Training & Storage Facility
- 409- Boone County Annex Remodel

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

Neighborhood Improvement District (NID) Funds

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	
511	New Haven	
512	University Estates	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. 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 this budget document.
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

Internal Service Funds

600	Self-Insured Health Plan	<p>This fund is established by local policy.</p> <p>It accounts for operations of the self-insured health plan for county employees.</p>
601	Self-Insured Dental Plan	<p>This fund is established by local policy.</p> <p>It accounts for operations of the self-insured dental plan for county employees.</p>
602	Self-Insured Workers Compensation	<p>This fund is established by local policy.</p> <p>It accounts for operations for the self-insured workers compensation plan for county employees.</p>
603	Self-Insured Workers Compensation Loss Control Fund	<p>This fund is established by local policy.</p> <p>It accounts for programs and expenditures intended to prevent workers compensation injuries.</p>
610	Building and Grounds Fund	<p>The fund is established by local policy.</p> <p>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.</p>
620	Building and Grounds Capital Repair and Replacement	<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 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.</p>
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>

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

- | | | |
|-----|---|--|
| 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

Private Purpose Trust Funds

- | | | |
|-----|---------------------------|---|
| 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 \$6,000 or more or where multiple purchases over a 90-day period accumulate to \$6,000 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 2013 Budget total \$662,752 which represents 1.3% of the total budget (all governmental funds combined, excluding capital project funds). Debt service expenditures consist of the following:

General Fund: \$386,113; 1.5% of total General Fund expenditures and pertains to the Series 2012 Refunding Certificates of Participation special obligation bonds.

Debt Service Funds: \$276,639, consisting of \$102,298 related to taxable special obligation bonds associated with land and building acquisition and \$174,341 related to NID general obligation bonds.

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:

\$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%.	81,000
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\$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%.	415,000
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Sub-total: General Obligation Debt – Road NIDs	\$ 496,000
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\$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%.	915,500
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\$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%	202,000
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Summary of Long Term Debt cont'd

\$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%	136,036
\$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%.	69,000
	<hr/>
Sub-total: General Obligation Debt – Sewer NIDs	1,322,536
Total: All General Obligation Debt	\$ <u>1,818,536</u>

Special Obligation Bonds:

\$830,000 Series 2010 taxable 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.	\$ 685,000
\$2,230,000 Series 2012 refunding certificates of participation due in annual installments of \$350,000 to \$435,000 beginning in 2013 through 2018; semi-annual interest is due 2012 through 2018; interest at 1.5% to 2.0%. The debt is secured by the base rent payments made by the County under a lease agreement that is annually renewable by County General Fund appropriations.	2,230,000
	<hr/>
Total: All Special Obligation Debt	\$ <u>2,915,000</u>

Total Combined Debt: \$ **4,733,536**

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

Approval Year and Purpose	Amount <u>Authorized</u>	<u>Amount Issued</u>	Remaining <u>Amount to</u>	<u>Outstanding</u>
1992 Road NIDS	\$ 3,500,000	\$ 2,031,000	\$ 1,469,000	\$ 496,000
1997 Sewer NIDS	\$ 5,500,000	\$ 2,414,543	\$ 3,085,457	\$ 1,322,536

Summary of Long Term Debt cont'd

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			
2013	425,000.00	63,409.65	118,800.00	48,833.12	543,800.00	112,242.77	656,042.77
2014	430,000.00	53,810.30	120,700.00	45,566.56	550,700.00	99,376.86	650,076.86
2015	430,000.00	44,127.10	127,800.00	42,161.46	557,800.00	86,288.56	644,088.56
2016	455,000.00	33,633.05	129,000.00	38,637.66	584,000.00	72,270.71	656,270.71
2017	460,000.00	23,684.40	109,100.00	35,564.94	569,100.00	59,249.34	628,349.34
2018-2022	715,000.00	22,787.00	547,300.00	132,796.66	1,262,300.00	155,583.66	1,417,883.66
2023-2027	0.00	0.00	400,600.00	76,528.52	400,600.00	76,528.52	477,128.52
2028-2032	0.00	0.00	265,236.16	18,754.30	265,236.16	18,754.30	283,990.46
Total	\$ 2,915,000.00	241,451.50	1,818,536.16	438,843.19	4,733,536.16	680,294.69	5,413,830.85

The FY 2013 Debt Service budget of \$662,752 includes paying agent fees in addition to the principal and interest shown above.

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 1st, the County’s statutory debt limit will be in excess of \$241,000,000; actual bonded indebtedness is well below this limit, as demonstrated by the information presented below.

Estimated Assessed Valuation of Boone County, January 1:	\$2,414,699,093
Constitutional Debt Limit (10%):	\$ 241,469,909
Debt outstanding at January 1 applicable to debt limit:	\$ 1,818,536
Debt outstanding at January 1 as a percentage of debt limit:	1.0%

Financial Summaries—

This section contains the following information:

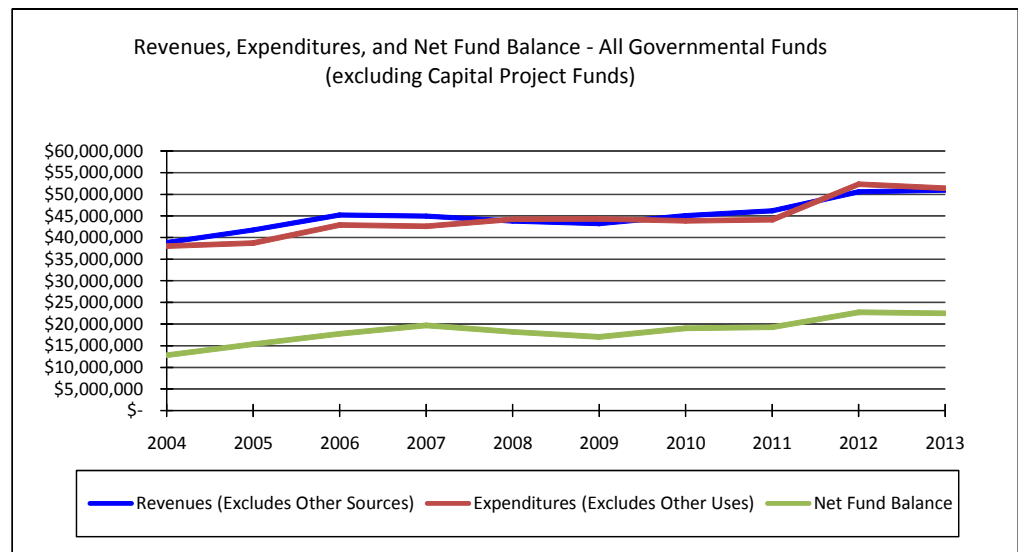
- Comparative Revenues and Expenditures trend data for the last 10 years (All Governmental Funds Combined)
- Graphical presentation of Revenue by Source and Expenditures by Function for the current fiscal year (Information is presented for the County's major funds as well as for All Governmental Funds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

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Revenues (Excludes Other Sources)	\$38,875,247	\$41,761,094	\$45,205,241	\$44,931,029	\$43,776,739
Expenditures (Excludes Other Uses)	\$37,999,393	\$38,745,644	\$42,904,065	\$42,589,432	\$44,240,190
Net Fund Balance	\$12,796,087	\$15,346,499	\$17,748,476	\$19,676,866	\$18,146,755

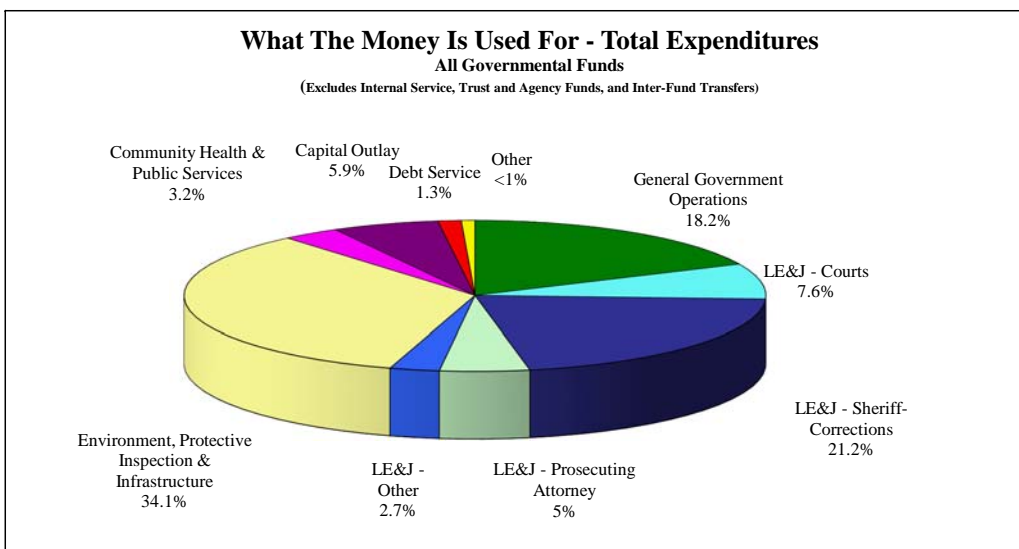
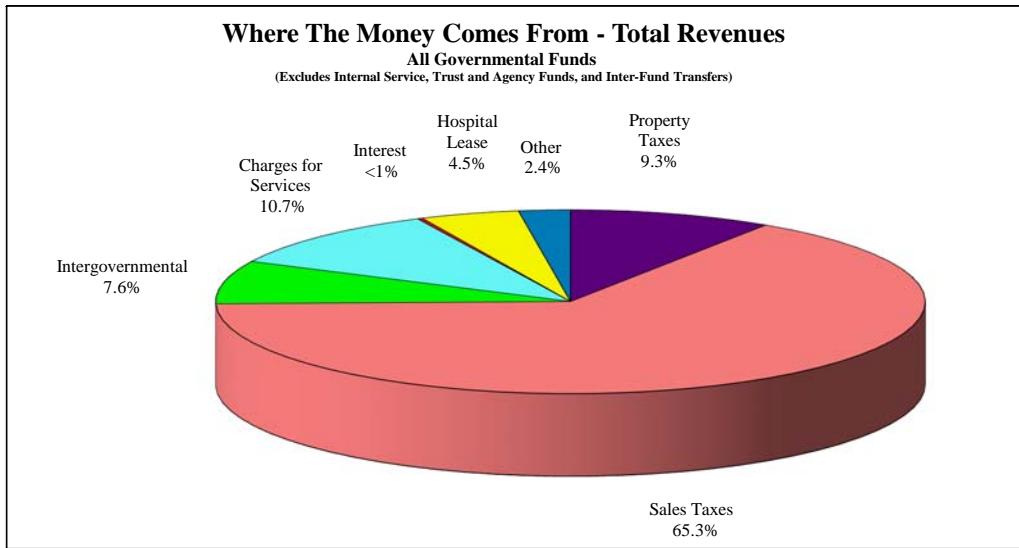
	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Revenues (Excludes Other Sources)	\$43,193,961	\$45,098,630	\$46,174,373	\$50,560,563	\$50,924,963
Expenditures (Excludes Other Uses)	\$44,290,352	\$43,880,268	\$44,095,275	\$52,332,455	\$51,404,568
Net Fund Balance	\$16,998,190	\$19,036,166	\$19,285,845	\$22,728,718	\$22,453,584



Financial Summaries cont'd

2013 Budget - All Governmental Funds

(Excluding Capital Project Funds)



Where The Money Comes From

Property Taxes	\$4,735,187
Sales Taxes	33,254,400
Intergovernmental	3,863,291
Charges for Services	5,454,893
Interest	118,766
Hospital Lease	2,300,000
Other	1,198,426
Total Revenues	\$50,924,963
Other Financing Sources	555,489
Fund Balance Used for Operations	4,925,134
Total Financing Sources	56,405,586

What The Money Is Used For

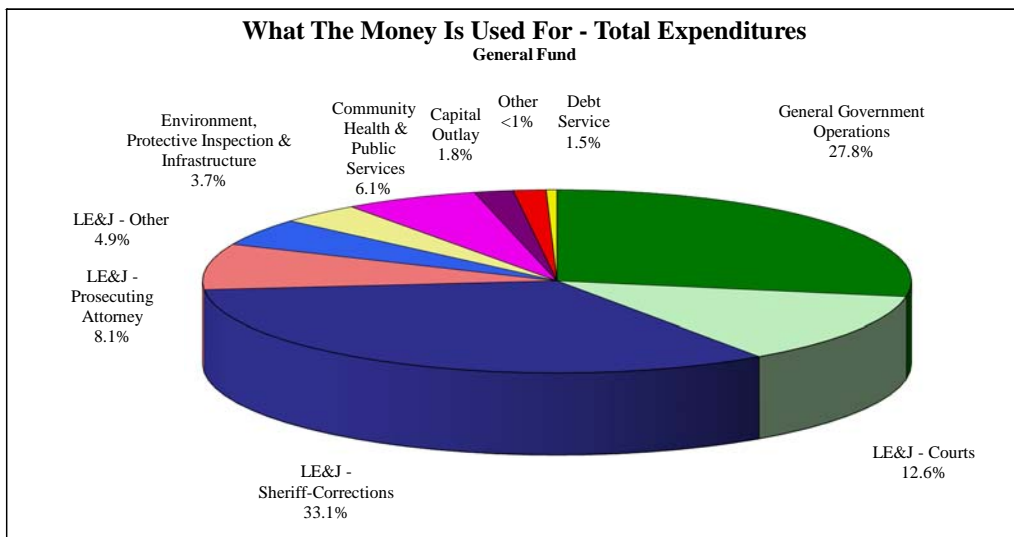
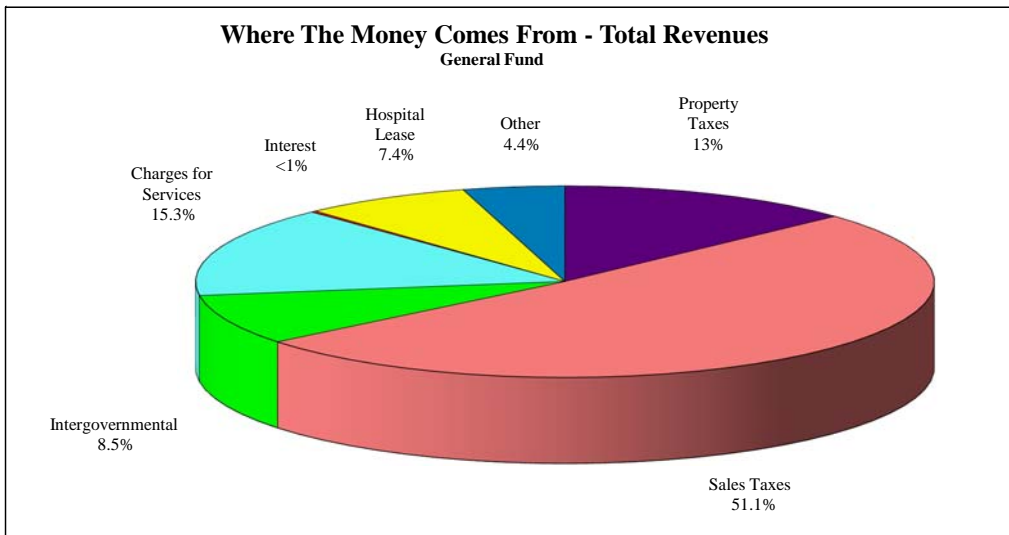
General Government Operations	\$9,338,353 **
LE&J - Courts	3,902,091
LE&J - Sheriff-Corrections	10,910,701
LE&J - Prosecuting Attorney	2,555,253
LE&J - Other	1,415,929 ***
Environment, Protective Inspection & Infrastructure	17,537,425
Community Health & Public Services	1,640,422
Capital Outlay	3,051,979
Debt Service	662,752
Other	389,663
Total Expenditures	\$51,404,568 *
Total Other Financing Uses	\$350,000
Total Financial Uses	\$51,754,568

** 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

2013 Budget - General Fund (Major Fund)



Where The Money Comes From

Property Taxes	\$3,173,000
Sales Taxes	12,413,000
Intergovernmental	2,063,445
Charges for Services	3,716,675
Interest	55,345
Hospital Lease	1,790,000
Other	1,083,409
Total Revenues	\$24,294,874
Other Financing Sources	9,939
Fund Balance Used for Operations	1,923,438
Total Financing Sources	26,228,251

What The Money Is Used for

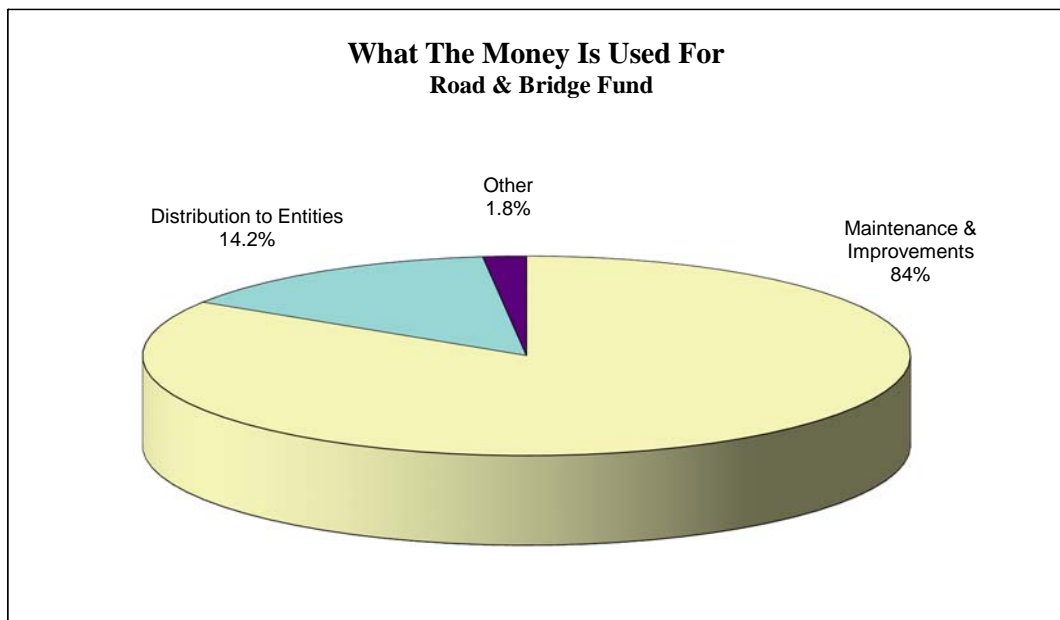
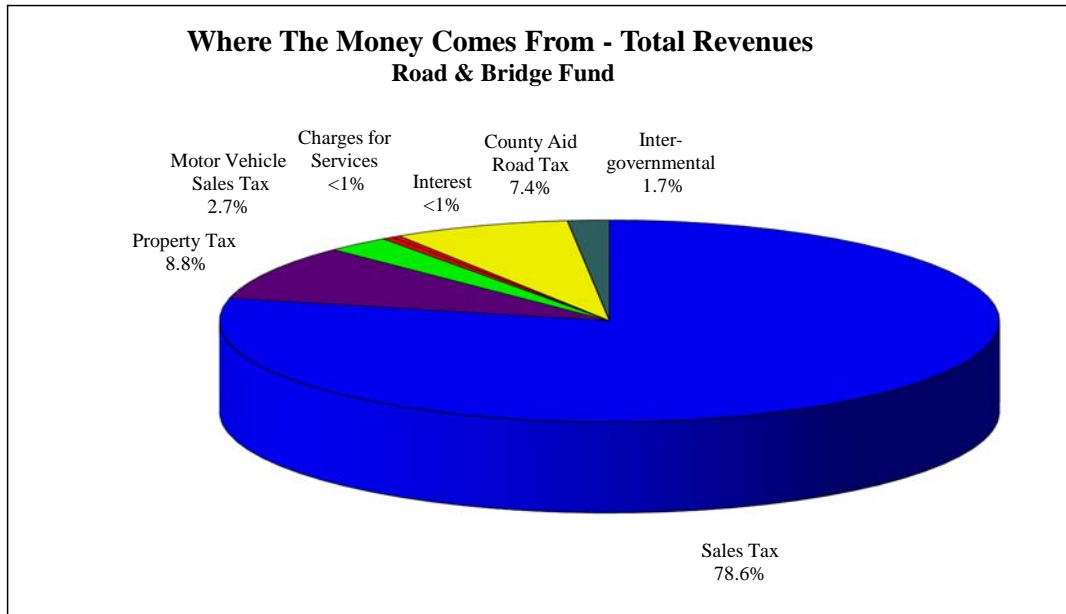
General Government Operations	\$7,197,820 **
LE&J - Courts	3,265,051
LE&J - Sheriff/Corrections	8,573,632
LE&J - Prosecuting Attorney	2,106,320
LE&J - Other	1,258,232 ***
Environment, Protective Inspection & Infrastructure	958,232
Community Health & Public Services	1,586,773
Capital Outlay	458,415
Debt Service	386,113
Other	127,663
Total Expenditures	\$25,918,251
Total Other Financing Uses	\$310,000
Total Financial Uses	\$26,228,251

** 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

2013 Budget-Road & Bridge Fund (Major Fund)



Where The Money Comes From

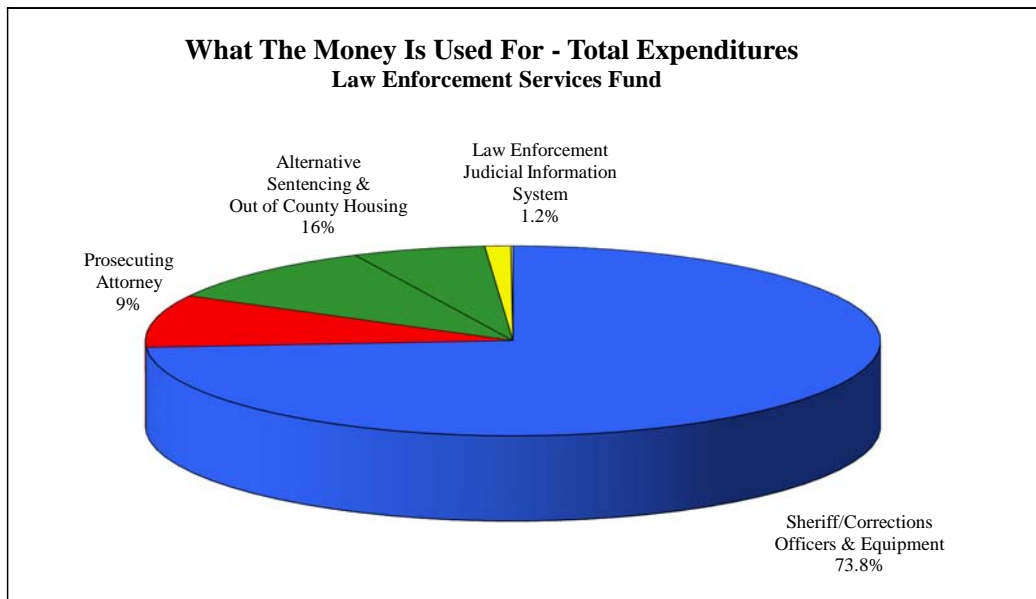
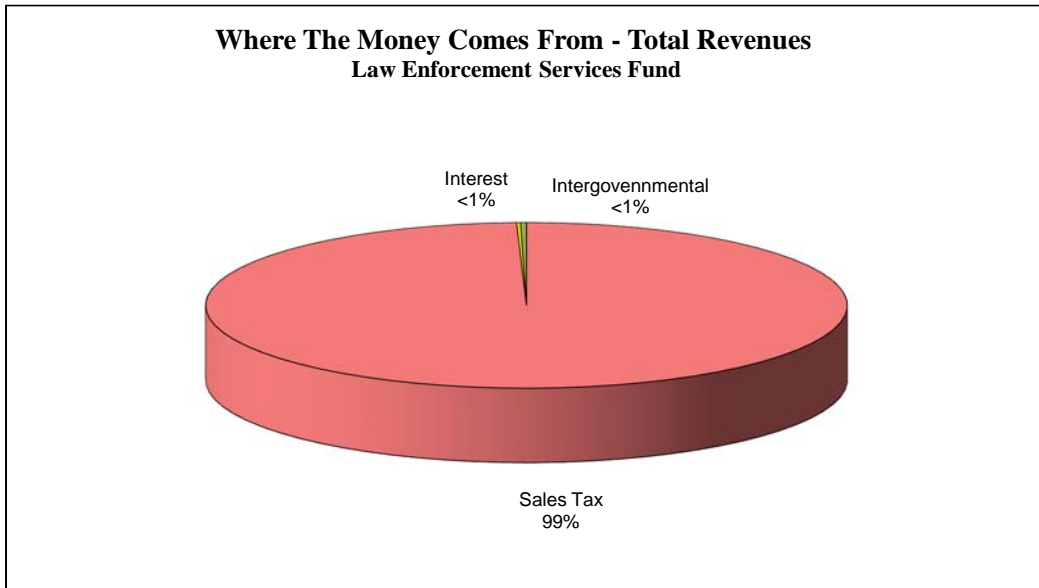
Sales Tax	\$12,413,000
Property Tax	1,397,340
Motor Vehicle Sales Tax	418,000
Charges for Services	71,865
Interest	54,560
County Aid Road Tax	1,160,000
Intergovernmental	272,900
Total Revenues	\$15,787,665
Other Financing Sources	149,550
Fund Balance Used for Operations	2,312,698
Total Financing Sources	18,249,913

What The Money Is Used for

Property Tax Distribution	\$ 207,000
Sales Tax Distribution	2,299,000
Maintenance	8,718,105
Pavement Preservation	3,206,675
Design & Construction	3,213,443
Stormwater Administration	193,835
Administration	241,755
Facility Repair & Replacement	50,000
Insurance Activity	40,000
CART/MV Distribution to Road District	78,900
Other	1,200
Total Expenditures	\$ 18,249,913
Total Other Financing Uses	\$0
Total Financial Uses	\$18,249,913

Financial Summaries cont'd

2013 Budget-Law Enforcement Services Fund (Major Fund)



Where The Money Comes From

Sales Tax	\$3,103,500
Intergovernmental	9,345
Interest	6,135
Total Revenues	<u>\$3,118,980</u>
Other Financing Sources	46,000
Fund Balance Used for Operations	253,681
Total Financing Sources	<u>3,418,661</u>

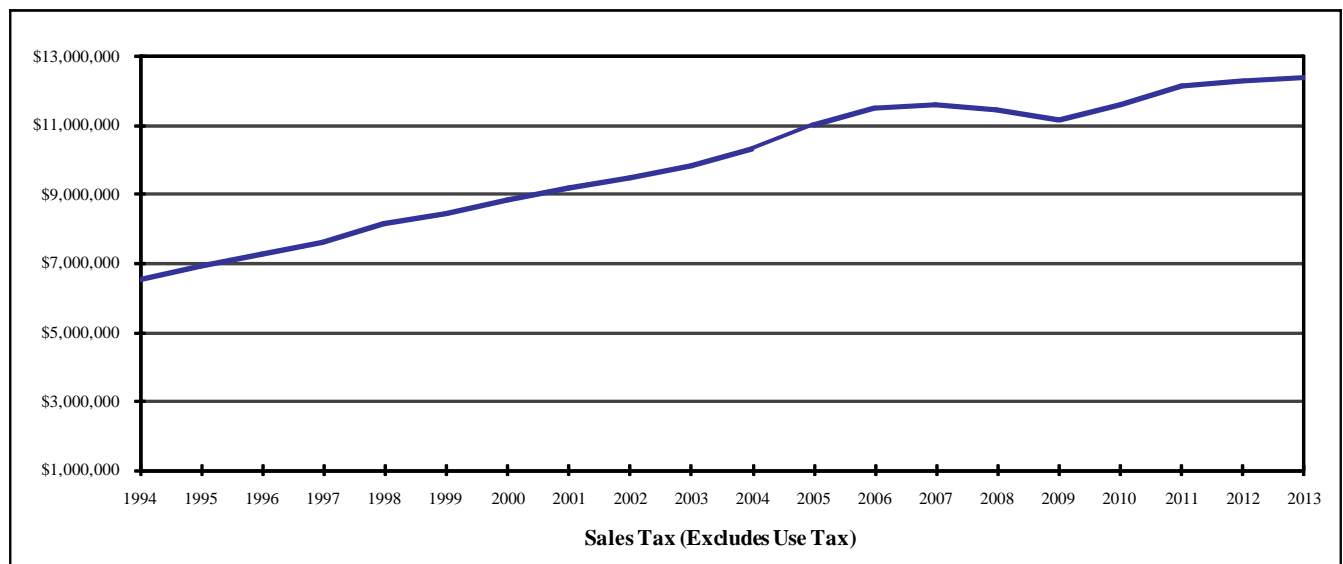
What The Money Is Used For

Sheriff/Correction Officers & Equipment	\$2,524,694
Prosecuting Attorney	306,907
Alternative Sentencing	344,985
Out of County Housing	200,000
Law Enforcement Judicial Information System-County	38,683
Law Enforcement Judicial Information System-Court	3,392
Total Expenditures	<u>\$3,418,661</u>
Total Other Financing Uses	\$0
Total Financial Uses	<u>\$3,418,661</u>

Financial Summaries cont'd

Sales Tax

	<u>1994 Actual</u>	<u>1995 Actual</u>	<u>1996 Actual</u>	<u>1997 Actual</u>	<u>1998 Actual</u>
Sales Tax	\$6,546,683	\$6,946,727	\$7,266,514	\$7,630,386	\$8,158,523
Sales Tax Growth Rate		5.8%	4.6%	5.0%	6.9%
	<u>1999 Actual</u>	<u>2000 Actual</u>	<u>2001 Actual</u>	<u>2002 Actual</u>	<u>2003 Actual</u>
Sales Tax	\$8,450,433	\$8,833,057	\$9,178,946	\$9,476,493	\$9,834,025
Sales Tax Growth Rate	3.6%	4.5%	3.9%	3.2%	3.8%
	<u>2004 Actual</u>	<u>2005 Actual</u>	<u>2006 Actual</u>	<u>2007 Actual</u>	<u>2008 Actual</u>
Sales Tax	\$10,297,638	\$11,012,073	\$11,511,804	\$11,618,935	\$11,460,782
Sales Tax Growth Rate	4.7%	6.9%	4.5%	0.9%	-1.4%
	<u>2009 Actual</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
Sales Tax	\$11,144,410	\$11,579,077	\$12,162,398	\$12,290,000	\$12,413,000
Sales Tax Growth Rate	-2.8%	3.9%	5.0%	1.0%	1.0%





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)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 4,424,910	4,285,000	4,517,300	4,570,340
Assessments	169,336	170,814	272,023	164,847
Sales Taxes	27,977,495	28,260,950	28,304,650	33,254,400
Franchise Taxes	141,583	144,000	138,700	138,200
Licenses and Permits	456,268	395,477	446,305	474,655
Intergovernmental	4,067,123	5,928,391	5,578,182	3,863,291
Charges for Services	5,740,553	6,197,113	6,679,043	5,454,893
Fines and Forfeitures	16,193	10,000	20,406	10,000
Interest	327,471	115,111	123,093	118,766
Hospital Lease	2,203,198	3,237,000	3,754,294	2,300,000
Other	650,243	587,885	726,567	575,571
Total Revenues	46,174,373	49,331,741	50,560,563	50,924,963
Other Financing Sources				
Transfer In from other funds	440,065	1,141,909	1,141,908	350,000
Proceeds of Long-Term Debt	-	2,256,822	2,256,821	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	95,032	486,454	384,909	205,489
Total Other Financing Sources	535,097	3,885,185	3,783,638	555,489
Fund Balance Used for Operations	155,200	10,144,126	4,272,347	4,925,134
TOTAL FINANCIAL SOURCES	\$ 46,864,670	63,361,052	58,616,548	56,405,586
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 20,366,758	22,105,585	20,772,729	22,518,473
Materials & Supplies	3,302,222	4,151,162	3,528,254	3,811,294
Dues Travel & Training	253,081	439,772	345,177	392,625
Utilities	636,951	693,705	641,023	722,181
Vehicle Expense	1,213,078	1,432,899	1,293,373	1,306,683
Equip & Bldg Maintenance	748,384	807,869	710,455	693,434
Contractual Services	12,555,422	18,409,050	16,860,071	14,343,692
Debt Service (Principal and Interest)	996,486	2,579,885	2,552,508	662,752
Emergency	-	983,414	-	1,037,000
Other	1,779,614	5,182,128	3,537,619	2,864,455
Fixed Asset Additions	2,243,279	2,689,477	2,091,246	3,051,979
Total Expenditures	44,095,275	59,474,946	52,332,455	51,404,568
Other Financing Uses				
Transfer Out to other funds	482,905	1,390,517	1,390,515	350,000
Early Retirement of Long-Term Debt	-	2,495,589	2,495,589	-
Total Other Financing Uses	210,256	3,886,106	3,886,104	350,000
TOTAL FINANCIAL USES	\$ 44,578,180	63,361,052	56,218,559	51,754,568
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 26,237,770	29,774,514	29,774,514	27,734,317
Less encumbrances, beginning of year	(1,776,558)	(763,585)	(763,585)	(597,746)
Add encumbrances, end of year	3,182,012	763,585	597,746	597,746
Fund Balance Increase (Decrease) resulting from operations	2,131,290	(10,144,126)	(1,874,358)	(274,116)
FUND BALANCE (GAAP), end of year	29,774,514	19,630,388	27,734,317	27,460,201
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(10,488,669)	(5,008,134)	(5,005,599)	(5,006,617)
NET FUND BALANCE, end of year	\$ 19,285,845	14,622,254	22,728,718	22,453,584

Net Fund Balance as a percent of expenditures

Governmental Funds

Fund Statement—General Fund 100 (Major Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 3,131,488	3,032,000	3,137,000	3,173,000
Assessments	-	-	-	-
Sales Taxes	12,162,398	12,290,000	12,290,000	12,413,000
Franchise Taxes	141,583	144,000	138,700	138,200
Licenses and Permits	369,537	304,195	329,955	376,063
Intergovernmental	2,030,178	2,317,591	2,254,179	2,063,445
Charges for Services	3,685,306	3,526,485	4,049,999	3,716,675
Fines and Forfeitures	12,597	10,000	13,000	10,000
Interest	213,118	38,753	53,372	55,345
Hospital Lease	1,703,198	2,737,000	2,754,294	1,790,000
Other	597,726	565,363	652,834	559,146
Total Revenues	24,047,129	24,965,387	25,673,333	24,294,874
Other Financing Sources				
Transfer In from other funds	100,212	414,468	414,467	-
Proceeds of Long-Term Debt	-	2,256,822	2,256,821	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	62,927	64,929	83,934	9,939
Total Other Financing Sources	163,139	2,736,219	2,755,222	9,939
Fund Balance Used for Operations	-	2,481,268	-	1,923,438
TOTAL FINANCIAL SOURCES	\$ 24,210,268	30,182,874	28,428,555	26,228,251
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 13,597,241	14,787,379	14,020,149	15,128,494
Materials & Supplies	1,173,395	1,374,510	1,353,296	1,365,982
Dues Travel & Training	128,116	205,419	186,944	199,736
Utilities	455,962	514,960	484,511	533,497
Vehicle Expense	506,695	555,381	501,700	530,091
Equip & Bldg Maintenance	149,460	304,305	235,513	318,677
Contractual Services	3,927,672	3,842,514	3,675,136	3,871,555
Debt Service (Principal and Interest)	566,865	407,240	379,947	386,113
Emergency	-	679,597	-	750,000
Other	1,914,282	3,713,988	3,275,222	2,375,691
Fixed Asset Additions	249,732	366,992	307,252	458,415
Total Expenditures	22,669,420	26,752,285	24,419,670	25,918,251
Other Financing Uses				
Transfer Out to other funds	239,130	935,000	935,000	310,000
Early Retirement of Long-Term Debt	-	2,495,589	2,495,589	-
Total Other Financing Uses	239,130	3,430,589	3,430,589	310,000
TOTAL FINANCIAL USES	\$ 22,908,550	30,182,874	27,850,259	26,228,251
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,951,377	9,094,103	9,094,103	9,644,512
Less encumbrances, beginning of year	(186,879)	(27,887)	(27,887)	-
Add encumbrances, end of year	27,887	27,887	-	-
Fund Balance Increase (Decrease) resulting from operations	1,301,718	(2,481,268)	578,296	(1,923,438)
FUND BALANCE (GAAP), end of year	9,094,103	6,612,835	9,644,512	7,721,074
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	(532,498)	(202,059)	(45,425)	(45,425)
NET FUND BALANCE, end of year	\$ 8,561,605	6,410,776	9,599,087	7,675,649
Net Fund Balance as a percent of expenditures	37.77%	23.96%	39.31%	29.61%

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	20,984,455	7,763,254	37.00%
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	22,669,420	8,561,605	37.77%
2012 Projected	24,419,670	9,599,087	39.31%
2013 Budget	25,918,251	7,675,649	29.61%

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

Source: 1997 - 2011 Boone County Comprehensive Annual Financial Reports

2012 Projected

2013 Budget

Governmental Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ 1,293,422	1,253,000	1,380,300	1,397,340
Assessments	-	-	-	-
Sales Taxes	12,524,018	12,645,000	12,685,000	12,831,000
Franchise Taxes	-	-	-	-
Licenses and Permits	10,742	5,000	8,784	7,980
Intergovernmental	1,334,926	1,797,174	1,828,541	1,432,900
Charges for Services	284,230	963,332	855,453	71,865
Fines and Forfeitures	-	-	-	-
Interest	61,967	45,780	39,244	36,180
Hospital Lease	-	-	-	-
Other	3,700	1,000	20,231	10,400
Total Revenues	<u>15,513,005</u>	<u>16,710,286</u>	<u>16,817,553</u>	<u>15,787,665</u>
Other Financing Sources				
Transfer In from other funds	-	250,000	250,000	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	6,939	377,800	295,000	149,550
Total Other Financing Sources	<u>6,939</u>	<u>627,800</u>	<u>545,000</u>	<u>149,550</u>
Fund Balance Used for Operations	-	5,137,765	2,126,576	2,312,698
TOTAL FINANCIAL SOURCES	\$ 15,519,944	22,475,851	19,489,129	18,249,913
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 3,605,745	3,813,522	3,546,742	3,926,458
Materials & Supplies	1,965,267	2,489,753	1,999,499	2,218,769
Dues Travel & Training	18,029	36,102	20,514	39,099
Utilities	85,985	93,882	81,377	101,439
Vehicle Expense	697,836	860,503	784,355	762,669
Equip & Bldg Maintenance	313,006	326,185	319,785	263,946
Contractual Services	7,087,109	12,157,621	11,361,528	8,944,676
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	267,105	-	250,000
Other	(211,480)	982,448	234,847	4,625
Fixed Asset Additions	1,110,274	1,448,730	1,140,482	1,738,232
Total Expenditures	<u>14,671,771</u>	<u>22,475,851</u>	<u>19,489,129</u>	<u>18,249,913</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 14,671,771	22,475,851	19,489,129	18,249,913
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 9,086,003	10,740,116	10,740,116	8,613,540
Less encumbrances, beginning of year	(1,421,438)	-	-	-
Add encumbrances, end of year	2,227,378	-	-	-
Fund Balance Increase (Decrease) resulting from operations	848,173	(5,137,765)	(2,126,576)	(2,312,698)
FUND BALANCE (GAAP), end of year	<u>10,740,116</u>	<u>5,602,351</u>	<u>8,613,540</u>	<u>6,300,842</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year				
	<u>\$ (5,226,785)</u>	<u>\$ (2,322,378)</u>	<u>\$ (2,322,378)</u>	<u>\$ (2,322,378)</u>
NET FUND BALANCE, end of year	\$ 5,513,331	3,279,973	6,291,162	3,978,464
Net Fund Balance as a percent of expenditures	37.58%	14.59%	32.28%	21.80%

Governmental Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	3,035,421	3,072,750	3,072,750	3,103,500
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	8,110	-	8,010	9,345
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	8,033	6,135	6,135	6,135
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	3,051,564	3,078,885	3,086,895	3,118,980
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	25,042	43,725	5,975	46,000
Total Other Financing Sources	25,042	43,725	5,975	46,000
Fund Balance Used for Operations	-	189,409	-	253,681
TOTAL FINANCIAL SOURCES	\$ 3,076,606	3,312,019	3,092,870	3,418,661
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 2,107,936	2,264,257	2,170,731	2,314,341
Materials & Supplies	59,367	57,430	56,582	63,361
Dues Travel & Training	11,887	20,225	21,182	21,983
Utilities	65,695	70,312	64,252	75,321
Vehicle Expense	340	475	475	525
Equip & Bldg Maintenance	68,912	111,342	107,915	103,181
Contractual Services	267,606	321,287	120,890	317,712
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	24,712	-	25,000
Other	19,789	26,988	27,000	27,150
Fixed Asset Additions	338,475	414,991	403,784	470,087
Total Expenditures	2,940,007	3,312,019	2,972,811	3,418,661
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,940,007	3,312,019	2,972,811	3,418,661
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,486,126	1,641,578	1,641,578	1,734,518
Less encumbrances, beginning of year	(8,266)	(27,119)	(27,119)	-
Add encumbrances, end of year	27,119	27,119	-	-
Fund Balance Increase (Decrease) resulting from operations	136,599	(189,409)	120,059	(253,681)
FUND BALANCE (GAAP), end of year	1,641,578	1,452,169	1,734,518	1,480,837
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(1,038,119)	(1,060,419)	(1,213,301)	(1,213,301)
NET FUND BALANCE, end of year	\$ 603,459	391,750	521,217	267,536
Net Fund Balance as a percent of expenditures	20.53%	11.83%	17.53%	7.83%

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
	<u>Revenue</u>	<u>Sheriff Operations</u>	<u>Corrections Operations</u>	<u>Prosecuting Attorney</u>	<u>Alternative Sentencing</u>	<u>Judicial Info System</u>	<u>Contract Inmate Housing</u>	<u>Information System -Court</u>	<u>290 Total</u>
REVENUES:									
Taxes	\$ 3,103,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,103,500
Licenses and Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	8,624	721	-	-	-	-	-	9,345
Charges for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Interest	6,135	-	-	-	-	-	-	-	6,135
Hospital Lease	-	-	-	-	-	-	-	-	-
Other	-	42,500	3,500	-	-	-	-	-	46,000
Total Revenues	\$ 3,109,635	\$ 51,124	\$ 4,221	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,164,980
EXPENDITURES:									
Personal Services	-	1,113,438	665,223	301,035	234,645	-	-	-	2,314,341
Materials & Supplies	-	52,701	5,670	1,000	3,990	-	-	-	63,361
Dues Travel & Training	-	15,731	-	2,892	3,360	-	-	-	21,983
Utilities	-	34,488	-	1,980	16,025	20,728	-	2,100	75,321
Vehicle Expense	-	-	50	-	475	-	-	-	525
Equip & Bldg Maintenance	-	99,279	1,660	-	950	-	-	1,292	103,181
Contractual Services	-	15,819	19,148	-	64,790	17,955	200,000	-	317,712
Emergency	25,000	-	-	-	-	-	-	-	25,000
Other	300	-	7,650	-	19,200	-	-	-	27,150
Fixed Asset Additions	-	441,838	26,699	-	1,550	-	-	-	470,087
Total Expenditures	\$ 25,300	\$ 1,773,294	\$ 726,100	\$ 306,907	\$ 344,985	\$ 38,683	\$ 200,000	\$ 3,392	\$ 3,418,661
REVENUES OVER (UNDER) EXPENDITURES									\$ (253,681)

Governmental Funds

Fund Statement—Special Revenue Funds Combined (Nonmajor Funds)

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	255,658	253,200	256,900	256,900
Franchise Taxes	-	-	-	-
Licenses and Permits	75,989	86,282	107,566	90,612
Intergovernmental	679,399	1,800,211	1,474,037	345,318
Charges for Services	1,771,017	1,707,296	1,773,591	1,666,353
Fines and Forfeitures	3,596	-	7,406	-
Interest	31,554	23,238	23,781	20,579
Hospital Lease	500,000	500,000	1,000,000	510,000
Other	48,817	21,522	53,502	6,025
Total Revenues	3,366,030	4,391,749	4,696,783	2,895,787
Other Financing Sources				
Transfer In from other funds	222,144	376,049	376,049	250,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	124	-	-	-
Total Other Financing Sources	222,268	376,049	376,049	250,000
Fund Balance Used for Operations	6,414	89,262	-	435,317
TOTAL FINANCIAL SOURCES	\$ 3,594,712	4,857,060	5,072,832	3,581,104
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 1,055,836	1,240,427	1,035,107	1,149,180
Materials & Supplies	104,193	229,469	118,877	163,182
Dues Travel & Training	95,049	178,026	116,537	131,807
Utilities	29,309	14,551	10,883	11,924
Vehicle Expense	8,207	16,540	6,843	13,398
Equip & Bldg Maintenance	217,006	66,037	47,242	7,630
Contractual Services	1,273,035	2,087,628	1,702,517	1,209,749
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	57,023	458,704	550	456,989
Fixed Asset Additions	544,798	458,764	239,728	385,245
Total Expenditures	3,384,456	4,762,146	3,278,284	3,541,104
Other Financing Uses				
Transfer Out to other funds	210,256	94,914	94,914	40,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	210,256	94,914	94,914	40,000
TOTAL FINANCIAL USES	\$ 3,594,712	4,857,060	3,373,198	3,581,104
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,777,258	5,510,497	5,510,497	7,099,298
Less encumbrances, beginning of year	(159,975)	(708,579)	(708,579)	(597,746)
Add encumbrances, end of year	899,628	708,579	597,746	597,746
Fund Balance Increase (Decrease) resulting from operations	(6,414)	(89,262)	1,699,634	(435,317)
FUND BALANCE (GAAP), end of year	5,510,497	5,421,235	7,099,298	6,663,981
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(903,047)	(881,480)	(782,046)	(782,046)
NET FUND BALANCE, end of year	\$ 4,607,450	4,539,755	6,317,252	5,881,935

Governmental Funds

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

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	19	15	12	12
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>19</u>	<u>15</u>	<u>12</u>	<u>12</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 19	15	12	12
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,865	2,884	2,884	2,896
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	19	15	12	12
FUND BALANCE (GAAP), end of year	<u>2,884</u>	<u>2,899</u>	<u>2,896</u>	<u>2,908</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 2,884	2,899	2,896	2,908

Governmental Funds

Fund Statement—Assessment Fund 201 (Nonmajor Fund)

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	221,251	221,251	194,649	194,649
Charges for Services	988,371	869,300	886,000	900,000
Fines and Forfeitures	-	-	-	-
Interest	8,175	7,555	5,411	5,400
Hospital Lease	-	-	-	-
Other	30,869	3,700	35,679	5,000
Total Revenues	1,248,666	1,101,806	1,121,739	1,105,049
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	286,465	-	338,357
TOTAL FINANCIAL SOURCES	\$ 1,248,666	1,388,271	1,121,739	1,443,406
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 745,276	929,487	742,034	952,984
Materials & Supplies	47,945	92,900	47,840	93,400
Dues Travel & Training	13,166	20,775	13,750	25,775
Utilities	5,622	7,400	5,450	7,400
Vehicle Expense	5,660	12,990	4,075	10,150
Equip & Bldg Maintenance	5,919	12,134	9,164	7,122
Contractual Services	264,675	287,885	182,008	308,275
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	12,000	-	12,000
Other	2,277	3,200	(45,393)	4,200
Fixed Asset Additions	19,184	9,500	9,460	22,100
Total Expenditures	1,109,724	1,388,271	968,388	1,443,406
Other Financing Uses				
Transfer Out to other funds	8,155	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	8,155	-	-	-
TOTAL FINANCIAL USES	\$ 1,117,879	1,388,271	968,388	1,443,406
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,617,763	1,752,247	1,752,247	1,809,776
Less encumbrances, beginning of year	(92,125)	(95,822)	(95,822)	-
Add encumbrances, end of year	95,822	95,822	-	-
Fund Balance Increase (Decrease) resulting from operations	130,787	(286,465)	153,351	(338,357)
FUND BALANCE (GAAP), end of year	1,752,247	1,465,782	1,809,776	1,471,419
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ (96,322)	\$ (96,322)	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 1,655,925	1,369,460	1,809,776	1,471,419

Governmental Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	255,654	253,200	255,000	255,000
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,455	1,380	3,650	1,380
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>261,109</u>	<u>254,580</u>	<u>258,650</u>	<u>256,380</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	471,298	-	-	-
TOTAL FINANCIAL SOURCES	\$ 732,407	254,580	258,650	256,380
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	163,397	15,804	-	-
Contractual Services	134,661	152,521	147,800	157,697
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	434,349	4,083	4,082	-
Total Expenditures	<u>732,407</u>	<u>172,408</u>	<u>151,882</u>	<u>157,697</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 732,407	172,408	151,882	157,697
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 775,481	901,929	901,929	1,008,697
Less encumbrances, beginning of year	-	(597,746)	(597,746)	(597,746)
Add encumbrances, end of year	597,746	597,746	597,746	597,746
Fund Balance Increase (Decrease) resulting from operations	<u>(471,298)</u>	<u>82,172</u>	<u>106,768</u>	<u>98,683</u>
FUND BALANCE (GAAP), end of year	901,929	984,101	1,008,697	1,107,380
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (597,746)</u>	<u>\$ (597,746)</u>	<u>\$ (597,746)</u>	<u>\$ (597,746)</u>
NET FUND BALANCE, end of year	\$ 304,183	386,355	410,951	509,634

Governmental Funds

Fund Statement–Domestic Violence Fund 203 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	30,898	31,500	31,000	31,500
Fines and Forfeitures	-	-	-	-
Interest	78	65	70	70
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	30,976	31,565	31,070	31,570
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	275	-	-	-
TOTAL FINANCIAL SOURCES	\$ 31,251	31,565	31,070	31,570
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	31,251	9,300	9,286	30,120
Fixed Asset Additions	-	-	-	-
Total Expenditures	31,251	9,300	9,286	30,120
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 31,251	9,300	9,286	30,120
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 18,329	18,054	18,054	39,838
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(275)	22,265	21,784	1,450
FUND BALANCE (GAAP), end of year	18,054	40,319	39,838	41,288
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 18,054	40,319	39,838	41,288

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	(332)	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	(332)	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	85,524	-	-	-
TOTAL FINANCIAL SOURCES	\$ 85,192	-	-	-
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	85,192	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	85,192	-	-	-
TOTAL FINANCIAL USES	\$ 85,192	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 85,524	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(85,524)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Local Emergency Planning Committee Fund 210 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,460	7,700	7,500	7,500
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	242	200	200	200
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	7,702	7,900	7,700	7,700
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	19,456	2,861	15,829
TOTAL FINANCIAL SOURCES	\$ 7,702	27,356	10,561	23,529
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	100	-	2,320
Dues Travel & Training	7,434	22,327	5,701	21,049
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	140	200	131	160
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,574	22,627	5,832	23,529
Other Financing Uses				
Transfer Out to other funds	-	4,729	4,729	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	4,729	4,729	-
TOTAL FINANCIAL USES	\$ 7,574	27,356	10,561	23,529
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 38,234	38,362	38,362	35,501
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	128	(19,456)	(2,861)	(15,829)
FUND BALANCE (GAAP), end of year	38,362	18,906	35,501	19,672
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 38,362	18,906	35,501	19,672

Governmental Funds

Fund Statement–Tax Maintenance Fund 211 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	180,072	181,921	180,912	182,721
Fines and Forfeitures	-	-	-	-
Interest	1,662	2,148	1,225	1,225
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	181,734	184,069	182,137	183,946
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	14,400	48,944	12,444	2,631
TOTAL FINANCIAL SOURCES	\$ 196,134	233,013	194,581	186,577
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	1,956	-	1,956
Materials & Supplies	2,194	900	900	900
Dues Travel & Training	1,558	11,000	11,000	11,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	119,782	131,900	133,545	138,142
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	38,121	-	32,679
Fixed Asset Additions	5,907	-	-	1,900
Total Expenditures	129,441	183,877	145,445	186,577
Other Financing Uses				
Transfer Out to other funds	66,693	49,136	49,136	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	66,693	49,136	49,136	-
TOTAL FINANCIAL USES	\$ 196,134	233,013	194,581	186,577
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 329,797	291,109	291,109	278,665
Less encumbrances, beginning of year	(24,288)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(14,400)	(48,944)	(12,444)	(2,631)
FUND BALANCE (GAAP), end of year	291,109	242,165	278,665	276,034
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 291,109	242,165	278,665	276,034

Governmental Funds

Fund Statement–Fairground Maintenance Fund 212 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	29,810	29,810	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	125	133	360	190
Hospital Lease	-	-	-	-
Other	9,410	7,505	7,505	-
Total Revenues	9,535	37,448	37,675	190
Other Financing Sources				
Transfer In from other funds	220,192	375,000	375,000	250,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	220,192	375,000	375,000	250,000
Fund Balance Used for Operations	-	97,875	-	151,810
TOTAL FINANCIAL SOURCES	\$ 229,727	510,323	412,675	402,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	18,257	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	4,537	-	-	-
Contractual Services	144,268	286,008	252,586	262,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	87,000	-	-
Fixed Asset Additions	-	137,315	100,000	140,000
Total Expenditures	167,062	510,323	352,586	402,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 167,062	510,323	352,586	402,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 33,683	96,348	96,348	156,437
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	62,665	(97,875)	60,089	(151,810)
FUND BALANCE (GAAP), end of year	96,348	(1,527)	156,437	4,627
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 96,348	(1,527)	156,437	4,627

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	6,463	4,625	5,750	5,750
Hospital Lease	500,000	500,000	1,000,000	510,000
Other	-	-	-	-
Total Revenues	506,463	504,625	1,005,750	515,750
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 506,463	504,625	1,005,750	515,750
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 502,295	1,008,758	1,008,758	2,014,508
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	506,463	504,625	1,005,750	515,750
FUND BALANCE (GAAP), end of year	1,008,758	1,513,383	2,014,508	2,530,258
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 1,008,758	1,513,383	2,014,508	2,530,258

Governmental Funds

Fund Statement–Stormwater Grants Fund 214 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	56,254	728,991	566,232	67,767
Charges for Services	260	-	440	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	56,514	728,991	566,672	67,767
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	190,789	-	-	-
TOTAL FINANCIAL SOURCES	\$ 247,303	728,991	566,672	67,767
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 21,202	66,801	50,830	67,512
Materials & Supplies	5,019	38,734	13,500	-
Dues Travel & Training	196	7,305	1,250	-
Utilities	168	551	200	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	5	1,994	800	-
Contractual Services	196,606	328,976	300,800	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	284	24,828	12,600	-
Fixed Asset Additions	23,823	1,952	1,952	-
Total Expenditures	247,303	471,141	381,932	67,512
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 247,303	471,141	381,932	67,512
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	260	260	185,000
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	191,049	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(190,789)	257,850	184,740	255
FUND BALANCE (GAAP), end of year	260	258,110	185,000	185,255
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ (191,049)	\$ (184,300)	\$ (184,300)	\$ (184,300)
NET FUND BALANCE, end of year	\$ (190,789)	73,810	700	955

Governmental Funds

Fund Statement–Boone County Fairground Regional District

Fund 215 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	4	-	1,900	1,900
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	2	2
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4	-	1,902	1,902
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 4	-	1,902	1,902
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	4	4	1,906
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4	-	1,902	1,902
FUND BALANCE (GAAP), end of year	4	4	1,906	3,808
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 4	4	1,906	3,808

Governmental Funds

Fund Statement–Election Services Fund 230 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	26,017	19,000	37,426	19,000
Charges for Services	9,540	36,000	99,322	18,000
Fines and Forfeitures	-	-	-	-
Interest	540	350	500	350
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	36,097	55,350	137,248	37,350
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	104,600	-	153,700
TOTAL FINANCIAL SOURCES	\$ 36,097	159,950	137,248	191,050
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	46	31,000	237	31,000
Dues Travel & Training	1,086	9,300	633	9,300
Utilities	1,477	1,800	1,750	1,500
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	8,600	-	40,000
Fixed Asset Additions	-	109,250	55,817	109,250
Total Expenditures	2,609	159,950	58,437	191,050
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,609	159,950	58,437	191,050
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 71,324	104,812	104,812	183,623
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	33,488	(104,600)	78,811	(153,700)
FUND BALANCE (GAAP), end of year	104,812	212	183,623	29,923
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 104,812	212	183,623	29,923

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	42,964	28,604	28,604	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	42,964	28,604	28,604	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 42,964	28,604	28,604	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	618	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	42,346	28,604	28,604	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	42,964	28,604	28,604	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 42,964	28,604	28,604	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Election Equipment Replacement Fund 232 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	5,950	45,000	30,000	6,000
Fines and Forfeitures	-	-	-	-
Interest	702	550	499	440
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	6,652	45,550	30,499	6,440
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 6,652	45,550	30,499	6,440
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 101,036	107,688	107,688	138,187
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	6,652	45,550	30,499	6,440
FUND BALANCE (GAAP), end of year	107,688	153,238	138,187	144,627
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 107,688	153,238	138,187	144,627

Governmental Funds

Fund Statement–FVAP Ease Grand Fund 233 (Nonmajor Fund)

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	508,140	268,972	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>508,140</u>	<u>268,972</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	508,140	268,972	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	477,540	268,972	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	30,600	-	-
Total Expenditures	<u>-</u>	<u>508,140</u>	<u>268,972</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	508,140	268,972	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	-	-
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–Sheriff Forfeiture Fund 250 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	3,596	-	7,406	-
Interest	536	478	344	344
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,132	478	7,750	344
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	8,875	23,444	9,859	8,344
TOTAL FINANCIAL SOURCES	\$ 13,007	23,922	17,609	8,688
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 9,909	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	858	12,364	10,700	-
Utilities	402	458	241	290
Vehicle Expense	2,273	2,100	2,168	2,398
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	12	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	(447)	-	-	-
Fixed Asset Additions	-	9,000	4,500	6,000
Total Expenditures	13,007	23,922	17,609	8,688
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 13,007	23,922	17,609	8,688
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 86,045	70,779	70,779	60,920
Less encumbrances, beginning of year	(6,391)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,875)	(23,444)	(9,859)	(8,344)
FUND BALANCE (GAAP), end of year	70,779	47,335	60,920	52,576
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 70,779	47,335	60,920	52,576

Governmental Funds

Fund Statement–Sheriff Training Fund 251 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	7,964	10,000	10,000	10,000
Charges for Services	17,390	17,615	15,763	15,763
Fines and Forfeitures	-	-	-	-
Interest	81	70	60	60
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	25,435	27,685	25,823	25,823
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	106	1,815	-	3,677
TOTAL FINANCIAL SOURCES	\$ 25,541	29,500	25,823	29,500
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	25,541	29,500	16,415	29,500
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	25,541	29,500	16,415	29,500
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 25,541	29,500	16,415	29,500
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 12,787	12,681	12,681	22,089
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(106)	(1,815)	9,408	(3,677)
FUND BALANCE (GAAP), end of year	12,681	10,866	22,089	18,412
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ (620)	\$ (620)	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 12,061	10,246	22,089	18,412

Governmental Funds

Fund Statement—Public Safety Citizen Contribution Fund 252 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	72	45	29	25
Hospital Lease	-	-	-	-
Other	6,700	-	-	-
Total Revenues	6,772	45	29	25
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	405	7,304	3,910	3,275
TOTAL FINANCIAL SOURCES	\$ 7,177	7,349	3,939	3,300
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	2,494	5,147	2,237	3,200
Dues Travel & Training	4,683	500	100	100
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	553	553	-
Contractual Services	-	100	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	7,177	6,300	2,890	3,300
Other Financing Uses				
Transfer Out to other funds	-	1,049	1,049	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	1,049	1,049	-
TOTAL FINANCIAL USES	\$ 7,177	7,349	3,939	3,300
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,871	7,466	7,466	3,556
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(405)	(7,304)	(3,910)	(3,275)
FUND BALANCE (GAAP), end of year	7,466	162	3,556	281
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 7,466	162	3,556	281

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	71,597	60,661	60,661	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	71,597	60,661	60,661	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 71,597	60,661	60,661	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	15,668	12,320	12,320	-
Dues Travel & Training	1,463	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	6,148	6,148	-
Contractual Services	36,909	23,726	23,726	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	15,098	3,649	3,649	-
Total Expenditures	69,138	45,843	45,843	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 69,138	45,843	45,843	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 733	-	-	-
Less encumbrances, beginning of year	(18,010)	(14,818)	(14,818)	-
Add encumbrances, end of year	14,818	14,818	-	-
Fund Balance Increase (Decrease) resulting from operations	2,459	14,818	14,818	-
FUND BALANCE (GAAP), end of year	-	14,818	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (14,818)	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ (14,818)	14,818	-	-

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
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	331	237	309	309
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,331	50,237	50,309	50,309
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	1,655	-	-	12,960
TOTAL FINANCIAL SOURCES	\$ 51,986	50,237	50,309	63,269
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	1,500
Dues Travel & Training	-	-	-	-
Utilities	2,822	3,700	2,600	2,640
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	270	298	298	328
Contractual Services	8,894	1,560	1,684	1,806
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	16,995
Total Expenditures	11,986	5,558	4,582	23,269
Other Financing Uses				
Transfer Out to other funds	40,000	40,000	40,000	40,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	40,000	40,000	40,000	40,000
TOTAL FINANCIAL USES	\$ 51,986	45,558	44,582	63,269
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 19,898	18,243	18,243	23,970
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,655)	4,679	5,727	(12,960)
FUND BALANCE (GAAP), end of year	18,243	22,922	23,970	11,010
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 18,243	22,922	23,970	11,010

Governmental Funds

Fund Statement–Sheriff Revolving Fund 255 (Nonmajor Fund)

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	75,989	86,282	107,566	90,612
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	688	590	644	648
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>76,677</u>	<u>86,872</u>	<u>108,210</u>	<u>91,260</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 76,677	86,872	108,210	91,260
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	5,530	4,456	4,454	-
Dues Travel & Training	6,216	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	13,675	21,952	21,658	19,874
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	(74)	-
Fixed Asset Additions	25,585	57,035	56,768	-
Total Expenditures	<u>51,006</u>	<u>83,443</u>	<u>82,806</u>	<u>19,874</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 51,006	83,443	82,806	19,874
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 89,958	104,185	104,185	129,396
Less encumbrances, beginning of year	(11,637)	(193)	(193)	-
Add encumbrances, end of year	193	193	-	-
Fund Balance Increase (Decrease) resulting from operations	25,671	3,429	25,404	71,386
FUND BALANCE (GAAP), end of year	<u>104,185</u>	<u>107,614</u>	<u>129,396</u>	<u>200,782</u>
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ (193)	\$ (193)	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 103,992	107,421	129,396	200,782

Governmental Funds

Fund Statement—Inmate Prisoner Detainee Security Fund 256 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	17,413	21,000	17,000	17,000
Fines and Forfeitures	-	-	-	-
Interest	543	255	361	379
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	17,956	21,255	17,361	17,379
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	53,745	-	57,621
TOTAL FINANCIAL SOURCES	\$ 17,956	75,000	17,361	75,000
FINANCIAL USES:				
Expenditures				
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	-	75,000	-	75,000
Total Expenditures	-	75,000	-	75,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	75,000	-	75,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 73,955	91,911	91,911	109,272
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	17,956	(53,745)	17,361	(57,621)
FUND BALANCE (GAAP), end of year	91,911	38,166	109,272	51,651
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 91,911	38,166	109,272	51,651

Governmental Funds

Fund Statement–Sheriff K9 Operations Fund 257 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	11	11
Hospital Lease	-	-	-	-
Other	-	8,292	8,293	-
Total Revenues	-	8,292	8,304	11
Other Financing Sources				
Transfer In from other funds	-	1,049	1,049	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	1,049	1,049	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	9,341	9,353	11
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	6,500	6,500	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	6,500	6,500	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	6,500	6,500	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	2,853
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	2,841	2,853	11
FUND BALANCE (GAAP), end of year	-	2,841	2,853	2,864
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	2,841	2,853	2,864

Governmental Funds

Fund Statement-PA Training Fund 260 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	4,412	4,700	4,000	4,000
Fines and Forfeitures	-	-	-	-
Interest	26	30	27	17
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,438	4,730	4,027	4,017
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	168	1,109	891
TOTAL FINANCIAL SOURCES	\$ 4,438	4,898	5,136	4,908
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	3,901	4,898	5,136	4,908
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	3,901	4,898	5,136	4,908
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 3,901	4,898	5,136	4,908
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 3,461	3,998	3,998	2,889
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	537	(168)	(1,109)	(891)
FUND BALANCE (GAAP), end of year	3,998	3,830	2,889	1,998
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 3,998	3,830	2,889	1,998

Governmental Funds

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

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	72,651	70,000	90,000	90,000
Fines and Forfeitures	-	-	-	-
Interest	172	215	103	103
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>72,823</u>	<u>70,215</u>	<u>90,103</u>	<u>90,103</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	3,160	13,529	-	6,748
TOTAL FINANCIAL SOURCES	\$ 75,983	83,744	90,103	96,851
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 71,695	80,687	83,194	92,899
Materials & Supplies	2,769	2,957	3,225	3,852
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	19	100	50	100
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>74,483</u>	<u>83,744</u>	<u>86,469</u>	<u>96,851</u>
Other Financing Uses				
Transfer Out to other funds	1,500	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 75,983	83,744	86,469	96,851
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 30,204	27,044	27,044	30,678
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(3,160)</u>	<u>(13,529)</u>	<u>3,634</u>	<u>(6,748)</u>
FUND BALANCE (GAAP), end of year	27,044	13,515	30,678	23,930
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 27,044	13,515	30,678	23,930

Governmental Funds

Fund Statement-PA Contingency Fund 262 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	19,965	20,000	20,000	18,050
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	19,965	20,000	20,000	18,050
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	35	-	-	1,950
TOTAL FINANCIAL SOURCES	\$ 20,000	20,000	20,000	20,000
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	500	-	500
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	20,000	19,500	18,050	19,500
Fixed Asset Additions	-	-	-	-
Total Expenditures	20,000	20,000	18,050	20,000
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 20,000	20,000	18,050	20,000
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 35	-	-	1,950
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(35)	-	1,950	(1,950)
FUND BALANCE (GAAP), end of year	-	-	1,950	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	1,950	-

Governmental Funds

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

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	57,233	56,000	39,500	39,500
Fines and Forfeitures	-	-	-	-
Interest	172	-	-	-
Hospital Lease	-	-	-	-
Other	32	25	25	25
Total Revenues	<u>57,437</u>	<u>56,025</u>	<u>39,525</u>	<u>39,525</u>
Other Financing Sources				
Transfer In from other funds	1,500	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>1,500</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	2,335	-
TOTAL FINANCIAL SOURCES	\$ 58,937	56,025	41,860	39,525
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 50,949	42,339	38,575	15,577
Materials & Supplies	2,459	1,900	1,610	1,610
Dues Travel & Training	430	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	502	502	1,675	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	5	-	5
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>54,340</u>	<u>44,746</u>	<u>41,860</u>	<u>17,192</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 54,340	44,746	41,860	17,192
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ (4,148)	449	449	(1,886)
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	4,597	11,279	(2,335)	22,333
FUND BALANCE (GAAP), end of year	<u>449</u>	<u>11,728</u>	<u>(1,886)</u>	<u>20,447</u>
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 449	11,728	(1,886)	20,447

Governmental Funds

Fund Statement-PA Forfeiture Fund 264 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	64	102	24	24
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	64	102	24	24
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	116	-	-	-
Total Other Financing Sources	116	-	-	-
Fund Balance Used for Operations	8,736	2,973	-	3,051
TOTAL FINANCIAL SOURCES	\$ 8,916	3,075	24	3,075
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	2,075	-	2,075
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	1,000	-	1,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	8,916	-	-	-
Total Expenditures	8,916	3,075	-	3,075
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 8,916	3,075	-	3,075
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,993	5,257	5,257	5,281
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(8,736)	(2,973)	24	(3,051)
FUND BALANCE (GAAP), end of year	5,257	2,284	5,281	2,230
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 5,257	2,284	5,281	2,230

Governmental Funds

Fund Statement—Record Preservation Fund 280 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	93,132	74,960	112,854	101,569
Fines and Forfeitures	-	-	-	-
Interest	3,243	2,785	2,340	1,980
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	96,375	77,745	115,194	103,549
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	8	-	-	-
Total Other Financing Sources	8	-	-	-
Fund Balance Used for Operations	56,863	337,855	-	357,801
TOTAL FINANCIAL SOURCES	\$ 153,246	415,600	115,194	461,350
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	12,386	21,000	14,449	14,000
Dues Travel & Training	6,391	6,600	6,151	6,750
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	120,094	127,000	74,000	132,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	244,000	-	300,000
Fixed Asset Additions	5,659	17,000	-	8,600
Total Expenditures	144,530	415,600	94,600	461,350
Other Financing Uses				
Transfer Out to other funds	8,716	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	8,716	-	-	-
TOTAL FINANCIAL USES	\$ 153,246	415,600	94,600	461,350
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 536,249	479,386	479,386	499,980
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(56,863)	(337,855)	20,594	(357,801)
FUND BALANCE (GAAP), end of year	479,386	141,531	499,980	142,179
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 479,386	141,531	499,980	142,179

Governmental Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	30,053	31,000	31,000	27,335
Charges for Services	93,373	97,700	97,700	104,000
Fines and Forfeitures	-	-	-	-
Interest	328	325	325	300
Hospital Lease	-	-	-	-
Other	800	1,000	1,000	1,000
Total Revenues	<u>124,554</u>	<u>130,025</u>	<u>130,025</u>	<u>132,635</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	11,326	18,375	18,375	-
TOTAL FINANCIAL SOURCES	\$ 135,880	148,400	148,400	132,635
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	20	650	650	150
Dues Travel & Training	108	300	300	300
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	135,752	147,450	147,450	132,150
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>135,880</u>	<u>148,400</u>	<u>148,400</u>	<u>132,600</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 135,880	148,400	148,400	132,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 36,843	25,517	25,517	7,142
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(11,326)	(18,375)	(18,375)	35
FUND BALANCE (GAAP), end of year	<u>25,517</u>	<u>7,142</u>	<u>7,142</u>	<u>7,177</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 25,517	7,142	7,142	7,177

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	116,053	112,500	80,000	70,000
Fines and Forfeitures	-	-	-	-
Interest	1,532	525	965	950
Hospital Lease	-	-	-	-
Other	1,006	1,000	1,000	-
Total Revenues	118,591	114,025	81,965	70,950
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	26,275	-	35,780
TOTAL FINANCIAL SOURCES	\$ 118,591	140,300	81,965	106,730
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	4,748	16,430	16,480	10,275
Dues Travel & Training	7,920	12,940	9,940	14,050
Utilities	-	-	-	-
Vehicle Expense	274	1,450	600	850
Equip & Bldg Maintenance	-	-	-	180
Contractual Services	63,705	85,650	47,650	50,650
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	3,518	22,950	4,950	28,825
Fixed Asset Additions	623	880	-	1,900
Total Expenditures	80,788	140,300	79,620	106,730
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 80,788	140,300	79,620	106,730
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 203,912	239,244	239,244	241,589
Less encumbrances, beginning of year	(2,471)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	37,803	(26,275)	2,345	(35,780)
FUND BALANCE (GAAP), end of year	239,244	212,969	241,589	205,809
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 239,244	212,969	241,589	205,809

Governmental Funds

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

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	14,304	19,100	19,100	18,250
Fines and Forfeitures	-	-	-	-
Interest	637	560	560	410
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,941	19,660	19,660	18,660
Other Financing Sources				
Transfer In from other funds	452	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	452	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 15,393	19,660	19,660	18,660
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	198	600	600	600
Dues Travel & Training	2,075	7,000	7,000	7,000
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	30	-	-	-
Contractual Services	-	5,000	5,000	5,000
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	1,000	1,000	1,500
Fixed Asset Additions	296	3,500	3,500	3,500
Total Expenditures	2,599	17,100	17,100	17,600
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 2,599	17,100	17,100	17,600
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 89,022	101,816	101,816	104,376
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,794	2,560	2,560	1,060
FUND BALANCE (GAAP), end of year	101,816	104,376	104,376	105,436
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 101,816	104,376	104,376	105,436

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	210,786	155,054	239,183	19,067
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	210,786	155,054	239,183	19,067
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	43	-	-	209
TOTAL FINANCIAL SOURCES	\$ 210,829	155,054	239,183	19,276
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 156,805	119,157	120,474	18,252
Materials & Supplies	2,099	375	375	375
Dues Travel & Training	12,023	24,642	21,961	-
Utilities	561	642	642	94
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	33,983	8,760	95,588	555
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	5,358	-	-	-
Total Expenditures	210,829	153,576	239,040	19,276
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 210,829	153,576	239,040	19,276
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 109	66	66	209
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(43)	1,478	143	(209)
FUND BALANCE (GAAP), end of year	66	1,544	209	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (2,299)	\$ (2,299)	\$ -	\$ -
NET FUND BALANCE, end of year	\$ (2,233)	(755)	209	-

Governmental Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	5,053	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>5,053</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 5,053	-	-	-
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	-
Less encumbrances, beginning of year	(5,053)	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,053	-	-	-
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

Fund Statement–All Debt Service Funds Combined (Nonmajor Funds)

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	169,336	170,814	272,023	164,847
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,510	13,415	13,415	12,283
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	12,799	1,205	561	527
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>196,645</u>	<u>185,434</u>	<u>285,999</u>	<u>177,657</u>
Other Financing Sources				
Transfer In from other funds	117,709	101,392	101,392	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>117,709</u>	<u>101,392</u>	<u>101,392</u>	<u>100,000</u>
Fund Balance Used for Operations	148,786	2,246,422	2,145,771	-
TOTAL FINANCIAL SOURCES	\$ 463,140	2,533,248	2,533,162	277,657
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	429,621	2,172,645	2,172,561	276,639
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>429,621</u>	<u>2,172,645</u>	<u>2,172,561</u>	<u>276,639</u>
Other Financing Uses				
Transfer Out to other funds	33,519	360,603	360,601	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>33,519</u>	<u>360,603</u>	<u>360,601</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 463,140	2,533,248	2,533,162	276,639
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,937,006	2,788,220	2,788,220	642,449
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(148,786)</u>	<u>(2,246,422)</u>	<u>(2,145,771)</u>	<u>1,018</u>
FUND BALANCE (GAAP), end of year	2,788,220	541,798	642,449	643,467
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(2,788,220)</u>	<u>(541,798)</u>	<u>(642,449)</u>	<u>(643,467)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	1	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>1</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	301,000	300,999	-
TOTAL FINANCIAL SOURCES	\$ -	301,000	301,000	-
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	301,000	301,000	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>301,000</u>	<u>301,000</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	301,000	301,000	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 524,000	524,000	524,000	223,001
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	(301,000)	(300,999)	-
FUND BALANCE (GAAP), end of year	<u>524,000</u>	<u>223,000</u>	<u>223,001</u>	<u>223,001</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (524,000)</u>	<u>\$ (223,000)</u>	<u>\$ (223,001)</u>	<u>\$ (223,001)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	11,376	-	30	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>11,376</u>	<u>-</u>	<u>30</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	153,398	1,869,793	1,869,762	-
TOTAL FINANCIAL SOURCES	\$ 164,774	1,869,793	1,869,792	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	164,774	1,853,382	1,853,382	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>164,774</u>	<u>1,853,382</u>	<u>1,853,382</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	16,411	16,410	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>16,411</u>	<u>16,410</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 164,774	1,869,793	1,869,792	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,026,500	1,873,102	1,873,102	3,340
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(153,398)	(1,869,793)	(1,869,762)	-
FUND BALANCE (GAAP), end of year	<u>1,873,102</u>	<u>3,309</u>	<u>3,340</u>	<u>3,340</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (1,873,102)</u>	<u>\$ (3,309)</u>	<u>\$ (3,340)</u>	<u>\$ (3,340)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	14,510	13,415	13,415	12,283
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	201	225	131	125
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	14,711	13,640	13,546	12,408
Other Financing Sources				
Transfer In from other funds	100,000	100,000	100,000	100,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	100,000	100,000	100,000	100,000
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 114,711	113,640	113,546	112,408
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	102,244	104,813	104,813	102,298
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	102,244	104,813	104,813	102,298
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 102,244	104,813	104,813	102,298
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 90,472	102,939	102,939	111,672
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	12,467	8,827	8,733	10,110
FUND BALANCE (GAAP), end of year	102,939	111,766	111,672	121,782
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (102,939)	\$ (111,766)	\$ (111,672)	\$ (121,782)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	1,046	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	164	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,210	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	18,930	1,046	1,046	-
TOTAL FINANCIAL SOURCES	\$ 20,140	1,046	1,046	-
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	20,140	1,046	1,046	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	20,140	1,046	1,046	-
TOTAL FINANCIAL USES	\$ 20,140	1,046	1,046	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 19,976	1,046	1,046	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(18,930)	(1,046)	(1,046)	-
FUND BALANCE (GAAP), end of year	1,046	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ (1,046)	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	653	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	83	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>736</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	12,643	653	653	-
TOTAL FINANCIAL SOURCES	\$ 13,379	653	653	-
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	13,379	653	653	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>13,379</u>	<u>653</u>	<u>653</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 13,379	653	653	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 13,296	653	653	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(12,643)</u>	<u>(653)</u>	<u>(653)</u>	<u>-</u>
FUND BALANCE (GAAP), end of year	653	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (653)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	4,177	-	660	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	525	561	(3)	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	4,702	561	657	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	32,794	78,953	78,855	-
TOTAL FINANCIAL SOURCES	\$ 37,496	79,514	79,512	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	37,496	38,021	38,020	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	37,496	38,021	38,020	-
Other Financing Uses				
Transfer Out to other funds	-	41,493	41,492	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	41,493	41,492	-
TOTAL FINANCIAL USES	\$ 37,496	79,514	79,512	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 111,649	78,855	78,855	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(32,794)	(78,953)	(78,855)	-
FUND BALANCE (GAAP), end of year	78,855	(98)	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (78,855)	\$ 98	\$ -	\$ -
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	22,636	22,409	22,408	22,409
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	33	45	26	26
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	22,669	22,454	22,434	22,435
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	969	989	133
TOTAL FINANCIAL SOURCES	\$ 22,669	23,423	23,423	22,568
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	22,207	23,423	23,423	22,568
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	22,207	23,423	23,423	22,568
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 22,207	23,423	23,423	22,568
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 24,117	24,579	24,579	23,590
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	462	(969)	(989)	(133)
FUND BALANCE (GAAP), end of year	24,579	23,610	23,590	23,457
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (24,579)	\$ (23,610)	\$ (23,590)	\$ (23,457)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	68,391	68,761	126,602	64,751
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	320	311	239	239
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	68,711	69,072	126,841	64,990
Other Financing Sources				
Transfer In from other funds	60	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	60	-	-	-
Fund Balance Used for Operations	4,085	2,900	-	6,686
TOTAL FINANCIAL SOURCES	\$ 72,856	71,972	126,841	71,676
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	72,856	71,972	71,972	71,676
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	72,856	71,972	71,972	71,676
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 72,856	71,972	71,972	71,676
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 105,641	101,556	101,556	156,425
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(4,085)	(2,900)	54,869	(6,686)
FUND BALANCE (GAAP), end of year	101,556	98,656	156,425	149,739
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (101,556)	\$ (98,656)	\$ (156,425)	\$ (149,739)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	10,506	10,619	27,263	10,169
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	97	63	110	110
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	10,603	10,682	27,373	10,279
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	495	348	-	711
TOTAL FINANCIAL SOURCES	\$ 11,098	11,030	27,373	10,990
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	11,098	11,030	11,030	10,990
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	11,098	11,030	11,030	10,990
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 11,098	11,030	11,030	10,990
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 21,355	20,860	20,860	37,203
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(495)	(348)	16,343	(711)
FUND BALANCE (GAAP), end of year	20,860	20,512	37,203	36,492
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (20,860)	\$ (20,512)	\$ (37,203)	\$ (36,492)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	8,316	9,458	13,172	9,327
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	8,316	9,458	13,172	9,327
Other Financing Sources				
Transfer In from other funds	17,649	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	17,649	-	-	-
Fund Balance Used for Operations	-	1,199	-	1,215
TOTAL FINANCIAL SOURCES	\$ 25,965	10,657	13,172	10,542
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	18,946	10,657	10,574	10,542
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	18,946	10,657	10,574	10,542
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 18,946	10,657	10,574	10,542
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	7,019	7,019	9,617
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,019	(1,199)	2,598	(1,215)
FUND BALANCE (GAAP), end of year	7,019	5,820	9,617	8,402
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (7,019)	\$ (5,820)	\$ (9,617)	\$ (8,402)
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	48,505	53,682	72,626	52,447
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	22	22
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>48,505</u>	<u>53,682</u>	<u>72,648</u>	<u>52,469</u>
Other Financing Sources				
Transfer In from other funds	-	773	773	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>773</u>	<u>773</u>	<u>-</u>
Fund Balance Used for Operations	-	137	-	906
TOTAL FINANCIAL SOURCES	\$ 48,505	54,592	73,421	53,375
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	54,592	54,592	53,375
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>54,592</u>	<u>54,592</u>	<u>53,375</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	54,592	54,592	53,375
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	48,505	48,505	67,334
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	48,505	(137)	18,829	(906)
FUND BALANCE (GAAP), end of year	<u>48,505</u>	<u>48,368</u>	<u>67,334</u>	<u>66,428</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$(48,505)</u>	<u>\$(48,368)</u>	<u>\$(67,334)</u>	<u>\$(66,428)</u>
NET FUND BALANCE, end of year	\$ -	-	-	-

Governmental Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	5,106	5,885	9,292	5,744
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	5	5
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	5,106	5,885	9,297	5,749
Other Financing Sources				
Transfer In from other funds	-	619	619	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	619	619	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 5,106	6,504	9,916	5,749
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	4,755	4,755	5,190
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	4,755	4,755	5,190
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	4,755	4,755	5,190
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	5,106	5,106	10,267
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	5,106	1,749	5,161	559
FUND BALANCE (GAAP), end of year	5,106	6,855	10,267	10,826
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (5,106)	\$ (6,855)	\$ (10,267)	\$ (10,826)
NET FUND BALANCE, end of year	\$ -	-	-	-

Internal Service Funds

Fund Statement-All Internal Service Funds Combined

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,247	-	-	-
Charges for Services	4,628,796	4,378,402	4,361,244	4,648,024
Fines and Forfeitures	-	-	-	-
Interest	42,892	30,460	27,342	26,650
Hospital Lease	-	-	-	-
Other	29,929	27,031	28,326	27,031
Total Revenues	<u>4,703,864</u>	<u>4,435,893</u>	<u>4,416,912</u>	<u>4,701,705</u>
Other Financing Sources				
Transfer In from other funds	45,000	45,000	45,000	45,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	6,942	-	-	-
Total Other Financing Sources	<u>51,942</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Fund Balance Used for Operations	-	1,641,812	536,541	1,235,654
TOTAL FINANCIAL SOURCES	\$ 4,755,806	6,122,705	4,998,453	5,982,359
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 544,164	547,443	518,965	558,753
Materials & Supplies	57,957	75,985	54,185	59,664
Dues Travel & Training	140	870	540	1,310
Utilities	415,771	394,250	447,370	459,326
Vehicle Expense	12,680	12,700	13,405	15,304
Equip & Bldg Maintenance	156,081	411,532	374,415	434,990
Contractual Services	2,976,055	3,863,960	3,304,282	3,861,971
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	4,600	-	12,100
Other	290	511,288	7,000	533,941
Fixed Asset Additions	-	255,077	233,291	-
Total Expenditures	<u>4,163,138</u>	<u>6,077,705</u>	<u>4,953,453</u>	<u>5,937,359</u>
Other Financing Uses				
Transfer Out to other funds	45,000	45,000	45,000	45,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
TOTAL FINANCIAL USES	\$ 4,208,138	6,122,705	4,998,453	5,982,359
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 4,883,276	5,434,210	5,434,210	4,897,669
Less encumbrances, beginning of year	-	(5,852)	(5,852)	(5,852)
Add encumbrances, end of year	5,852	5,852	5,852	5,852
Proprietary adjustment to full accrual	(2,586)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	547,668	(1,641,812)	(536,541)	(1,235,654)
FUND BALANCE (GAAP), end of year	<u>5,434,210</u>	<u>3,792,398</u>	<u>4,897,669</u>	<u>3,662,015</u>
Less: FUND BALANCE UNAVAILABLE FOR	-	-	-	-
NET FUND BALANCE, end of year	\$ 5,434,210	3,792,398	4,897,669	3,662,015

Internal Service Funds

Fund Statement–Self-Insured Health Plan Fund 600

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	2,100	-	-	-
Charges for Services	2,333,791	2,377,948	2,371,338	2,401,508
Fines and Forfeitures	-	-	-	-
Interest	17,760	12,675	12,675	12,675
Hospital Lease	-	-	-	-
Other	22,898	20,000	21,295	20,000
Total Revenues	<u>2,376,549</u>	<u>2,410,623</u>	<u>2,405,308</u>	<u>2,434,183</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	1,188,027	296,982	1,133,611
TOTAL FINANCIAL SOURCES	\$ 2,376,549	3,598,650	2,702,290	3,567,794
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	2,357,098	3,094,362	2,702,290	3,078,458
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	504,288	-	489,336
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>2,357,098</u>	<u>3,598,650</u>	<u>2,702,290</u>	<u>3,567,794</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 2,357,098	3,598,650	2,702,290	3,567,794
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,146,636	2,166,087	2,166,087	1,869,105
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	19,451	(1,188,027)	(296,982)	(1,133,611)
FUND BALANCE (GAAP), end of year	<u>2,166,087</u>	<u>978,060</u>	<u>1,869,105</u>	<u>735,494</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 2,166,087	978,060	1,869,105	735,494

Internal Service Funds

Fund Statement–Self-Insured Dental Plan 601

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	147	-	-	-
Charges for Services	189,840	192,374	192,516	256,664
Fines and Forfeitures	-	-	-	-
Interest	636	465	360	465
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	190,623	192,839	192,876	257,129
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	18,460	30,461	27,699	-
TOTAL FINANCIAL SOURCES	\$ 209,083	223,300	220,575	257,129
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	209,083	223,300	220,575	238,889
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	209,083	223,300	220,575	238,889
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 209,083	223,300	220,575	238,889
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 67,217	48,757	48,757	21,058
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(18,460)	(30,461)	(27,699)	18,240
FUND BALANCE (GAAP), end of year	48,757	18,296	21,058	39,298
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 48,757	18,296	21,058	39,298

Internal Service Funds

Fund Statement–Self-Insured Worker’s Compensation Fund 602

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	422,907	435,735	425,000	459,350
Fines and Forfeitures	-	-	-	-
Interest	10,126	5,605	2,711	4,510
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	433,033	441,340	427,711	463,860
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	35,426	-	25,606
TOTAL FINANCIAL SOURCES	\$ 433,033	476,766	427,711	489,466
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 4,205	13,266	-	13,266
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	342,289	418,500	280,407	431,200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	346,494	431,766	280,407	444,466
Other Financing Uses				
Transfer Out to other funds	45,000	45,000	45,000	45,000
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	45,000	45,000	45,000	45,000
TOTAL FINANCIAL USES	\$ 391,494	476,766	325,407	489,466
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 903,201	944,740	944,740	1,047,044
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	41,539	(35,426)	102,304	(25,606)
FUND BALANCE (GAAP), end of year	944,740	909,314	1,047,044	1,021,438
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 944,740	909,314	1,047,044	1,021,438

Internal Service Funds

Fund Statement—Self Insured Worker’s Compensation Loss

Control Fund 603

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	500	385	224	225
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>500</u>	<u>385</u>	<u>224</u>	<u>225</u>
Other Financing Sources				
Transfer In from other funds	45,000	45,000	45,000	45,000
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>	<u>45,000</u>
Fund Balance Used for Operations	-	8,750	-	8,910
TOTAL FINANCIAL SOURCES	\$ 45,500	54,135	45,224	54,135
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	700	460	700
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	19,742	53,435	27,500	53,435
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	290	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>20,032</u>	<u>54,135</u>	<u>27,960</u>	<u>54,135</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 20,032	54,135	27,960	54,135
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 34,657	60,125	60,125	77,389
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	25,468	(8,750)	17,264	(8,910)
FUND BALANCE (GAAP), end of year	<u>60,125</u>	<u>51,375</u>	<u>77,389</u>	<u>68,479</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 60,125	51,375	77,389	68,479

Internal Service Funds

Fund Statement—Facilities and Grounds Maintenance Fund 610

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	929,154	798,077	798,122	783,358
Fines and Forfeitures	-	-	-	-
Interest	4,885	4,030	3,735	2,740
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	934,039	802,107	801,857	786,098
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	6,942	-	-	-
Total Other Financing Sources	6,942	-	-	-
Fund Balance Used for Operations	-	120,756	33,983	141,107
TOTAL FINANCIAL SOURCES	\$ 940,981	922,863	835,840	927,205
FINANCIAL USES:				
Expenditures				
Personal Services	\$ 539,959	534,177	518,965	545,487
Materials & Supplies	57,957	75,985	54,185	59,664
Dues Travel & Training	140	170	80	610
Utilities	9,679	10,605	10,015	10,656
Vehicle Expense	12,680	12,700	13,405	15,304
Equip & Bldg Maintenance	156,081	153,132	116,015	178,790
Contractual Services	47,843	51,763	45,910	59,989
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	4,600	-	12,100
Other	-	7,000	7,000	44,605
Fixed Asset Additions	-	72,731	70,265	-
Total Expenditures	824,339	922,863	835,840	927,205
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 824,339	922,863	835,840	927,205
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 607,694	727,602	727,602	693,619
Less encumbrances, beginning of year	-	(5,852)	(5,852)	(5,852)
Add encumbrances, end of year	5,852	5,852	5,852	5,852
Proprietary adjustment to full accrual	(2,586)	-	-	-
Fund Balance Increase (Decrease) resulting from operations	116,642	(120,756)	(33,983)	(141,107)
FUND BALANCE (GAAP), end of year	727,602	606,846	693,619	552,512
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 727,602	606,846	693,619	552,512

Internal Service Funds

Fund Statement—Capital Repair and Replacement Fund 620

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	239,279	234,623	234,623	248,474
Fines and Forfeitures	-	-	-	-
Interest	6,569	5,665	5,935	4,375
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>245,848</u>	<u>240,288</u>	<u>240,558</u>	<u>252,849</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	223,058	208,468	3,351
TOTAL FINANCIAL SOURCES	\$ 245,848	463,346	449,026	256,200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	258,400	258,400	256,200
Contractual Services	-	22,600	27,600	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	182,346	163,026	-
Total Expenditures	<u>-</u>	<u>463,346</u>	<u>449,026</u>	<u>256,200</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	463,346	449,026	256,200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 862,243	1,108,091	1,108,091	899,623
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	245,848	(223,058)	(208,468)	(3,351)
FUND BALANCE (GAAP), end of year	<u>1,108,091</u>	<u>885,033</u>	<u>899,623</u>	<u>896,272</u>
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 1,108,091	885,033	899,623	896,272

Internal Service Funds

Fund Statement-Utilities Fund 621

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	463,825	289,645	289,645	448,670
Fines and Forfeitures	-	-	-	-
Interest	1,536	940	960	940
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	465,361	290,585	290,605	449,610
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	93,060	146,750	-
TOTAL FINANCIAL SOURCES	\$ 465,361	383,645	437,355	449,610
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	406,092	383,645	437,355	448,670
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	406,092	383,645	437,355	448,670
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 406,092	383,645	437,355	448,670
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 141,937	201,206	201,206	54,456
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	59,269	(93,060)	(146,750)	940
FUND BALANCE (GAAP), end of year	201,206	108,146	54,456	55,396
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 201,206	108,146	54,456	55,396

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Family Health Center Fund 622

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	296	230	195	190
Hospital Lease	-	-	-	-
Other	7,031	7,031	7,031	7,031
Total Revenues	<u>7,327</u>	<u>7,261</u>	<u>7,226</u>	<u>7,221</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 7,327	7,261	7,226	7,221
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 40,258	47,585	47,585	54,811
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	7,327	7,261	7,226	7,221
FUND BALANCE (GAAP), end of year	<u>47,585</u>	<u>54,846</u>	<u>54,811</u>	<u>62,032</u>
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 47,585	54,846	54,811	62,032

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Health Department Fund 623

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	201	175	112	110
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	201	175	112	110
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 201	175	112	110
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 29,341	29,542	29,542	29,654
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	201	175	112	110
FUND BALANCE (GAAP), end of year	29,542	29,717	29,654	29,764
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 29,542	29,717	29,654	29,764

Internal Service Funds

Fund Statement –Capital Repairs and Replacements Road and Bridge facilities Fund 624

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
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	383	290	435	420
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	50,383	50,290	50,435	50,420
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ 50,383	50,290	50,435	50,420
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 50,092	100,475	100,475	150,910
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Proprietary adjustment to full accrual	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	50,383	50,290	50,435	50,420
FUND BALANCE (GAAP), end of year	100,475	150,765	150,910	201,330
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ -	\$ -	\$ -	\$ -
NET FUND BALANCE, end of year	\$ 100,475	150,765	150,910	201,330

Trust Funds

Fund Statement –Private Purpose Trust Funds Combined

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	788	525	429	430
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>788</u>	<u>525</u>	<u>429</u>	<u>430</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	1,162	1,650	1,607	1,230
TOTAL FINANCIAL SOURCES	\$ 1,950	2,175	2,036	1,660
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,750	1,875	1,874	1,660
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	200	300	162	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>1,950</u>	<u>2,175</u>	<u>2,036</u>	<u>1,660</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 1,950	2,175	2,036	1,660
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 116,608	115,446	115,446	113,839
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(1,162)</u>	<u>(1,650)</u>	<u>(1,607)</u>	<u>(1,230)</u>
FUND BALANCE (GAAP), end of year	115,446	113,796	113,839	112,609
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>(37,471)</u>	<u>(37,471)</u>	<u>(37,471)</u>	<u>(37,471)</u>
NET FUND BALANCE, end of year	\$ 77,975	76,325	76,368	75,138

Trust Funds

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

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	218	105	115	115
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>218</u>	<u>105</u>	<u>115</u>	<u>115</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	-	195	47	-
TOTAL FINANCIAL SOURCES	\$ 218	300	162	115
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	200	300	162	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>200</u>	<u>300</u>	<u>162</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 200	300	162	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 32,482	32,500	32,500	32,453
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>18</u>	<u>(195)</u>	<u>(47)</u>	<u>115</u>
FUND BALANCE (GAAP), end of year	32,500	32,305	32,453	32,568
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ (32,400)</u>	<u>\$ (32,400)</u>	<u>\$ (32,400)</u>	<u>\$ (32,400)</u>
NET FUND BALANCE, end of year	\$ 100	(95)	53	168

Trust Funds

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

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	48	30	24	25
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	48	30	24	25
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	170	176	175
TOTAL FINANCIAL SOURCES	\$ 48	200	200	200
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	200	200	200
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	-	200	200	200
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ -	200	200	200
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 7,214	7,262	7,262	7,086
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	48	(170)	(176)	(175)
FUND BALANCE (GAAP), end of year	7,262	7,092	7,086	6,911
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	\$ (5,071)	\$ (5,071)	\$ (5,071)	\$ (5,071)
NET FUND BALANCE, end of year	\$ 2,191	2,021	2,015	1,840

Trust Funds

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

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	522	390	290	290
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>522</u>	<u>390</u>	<u>290</u>	<u>290</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	1,228	1,285	1,384	1,170
TOTAL FINANCIAL SOURCES	\$ 1,750	1,675	1,674	1,460
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,750	1,675	1,674	1,460
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>1,750</u>	<u>1,675</u>	<u>1,674</u>	<u>1,460</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 1,750	1,675	1,674	1,460
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 76,912	75,684	75,684	74,300
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(1,228)</u>	<u>(1,285)</u>	<u>(1,384)</u>	<u>(1,170)</u>
FUND BALANCE (GAAP), end of year	75,684	74,399	74,300	73,130
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
NET FUND BALANCE, end of year	\$ 75,684	74,399	74,300	73,130

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:

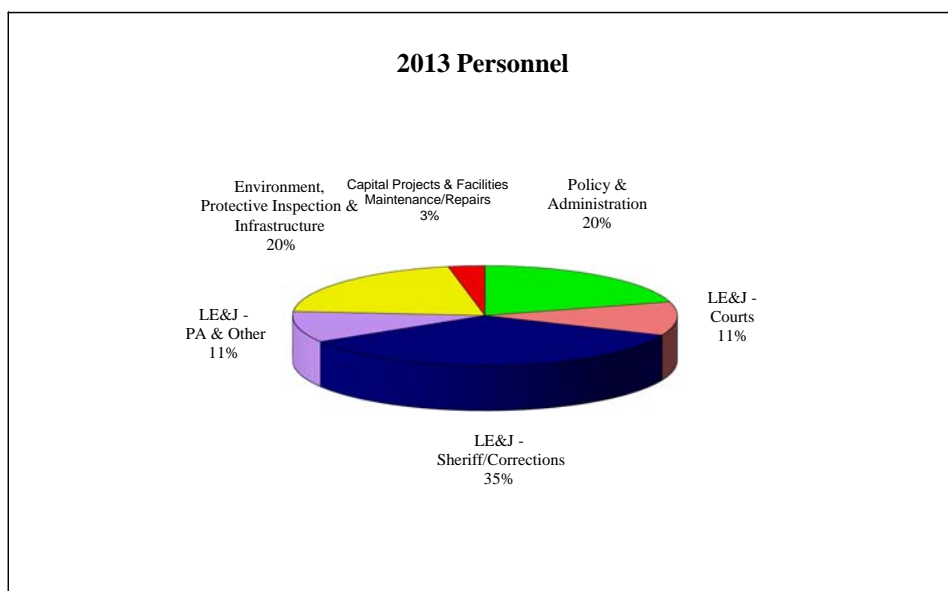
Voters approved a permanent 1/8th-cent Law Enforcement Services Sales Tax, effective January 2003, which resulted in an additional 25 FTEs for the FY 2003 annual budget. An additional net 6.0 FTE's have been added in the following years, bringing the total additional FTEs paid from this funding source 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	2013 FTE	DEPT NO	DEPT NAME	2013 FTE
<u>General Government Operations</u>			<u>LE&J - PA & Other</u>		
1110	Auditor	5.00	1200	Public Administrator	5.63
1115	Human Resources	4.00	1261	Prosecuting Attorney	23.00
1118	Purchasing	2.50	1262	Victim Witness	3.48
1121	County Commission	5.45	1263	IV-D	3.00
1126	County Counselor	3.00	2610	PA Tax Collection	2.00
1131	County Clerk	3.75	2630	PA Bad Check Collection	0.25
1132	Election and Registration	7.10	2903	Prosecuting Attorney-Law Enf Sls Tax	5.00
1133	Election Activities	0.34			42.36
1140	Treasurer	3.63	<u>Environment, Protective Inspection & Infrastructure</u>		
1150	Collector	8.25	1360	Solid Waste Recycling	0.25
1160	Recorder	8.00	1710	Planning and Zoning	5.08
1170	Information Technology	15.00	1720	Building Codes	6.34
1176	GIS - County	2.11	1725	Stormwater Administration	1.14
1194	Mail Services	2.00	2040	Public Works-R&B Maintenance	58.48
2010	Assessment	16.75	2045	Public Works-Design & Construction	13.96
2110	Collector Tax Maintenance	0.08	2046	Stormwater Administration	0.61
		86.96	2140	DNR 319 Urban Retrofit Grant	1.25
<u>LE&J - Courts</u>					87.11
1210	Circuit Court Services	22.42	<u>Capital Projects & Facilities Maintenance/Repairs</u>		
1221	Circuit Clerk	5.00	6100	Facilities and Grounds Maintenance	6.00
1241	Juvenile Office	4.25	6101	Facilities and Grounds Housekeeping	7.00
1242	Juvenile Justice Center	4.79			13.00
1243	Juvenile Justice Grants & Contracts	3.38	<u>LE&J - Sheriff/Corrections</u>		
2904	Alternate Sentencing-Law Enf Sls Tax	6.00	1251	Sheriff	63.97
		45.84	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
		147.28			147.28
			Grand Total		422.55



Personnel Summaries cont'd

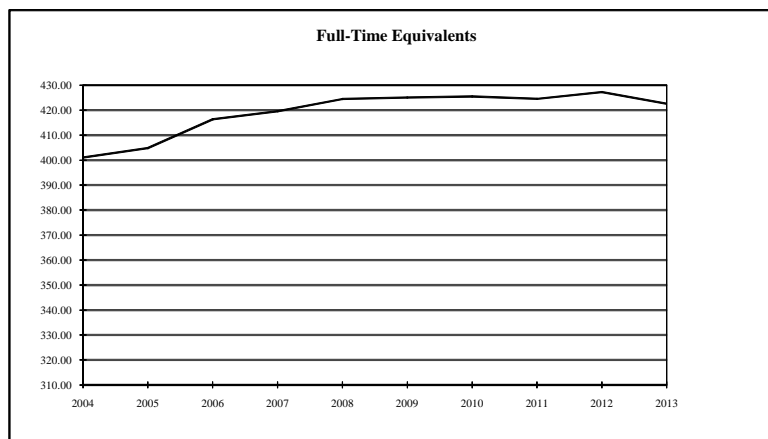
Summary of Personnel by Fund—10 Years

FULL-TIME EQUIVALENTS													
FUND	DEPT NO	DEPT NAME	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2012-2013 Change
100	1110	Auditor	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00	5.00	-
100	1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00	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	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45	-
100	1126	County Counselor	1.50	1.50	1.60	1.70	1.70	1.70	1.70	2.70	3.00	3.00	-
100	1131	County Clerk	4.75	4.75	5.25	5.25	5.75	5.75	5.75	5.75	5.75	3.75	(2.00)
100	1132	Election and Registration	8.77	6.77	7.77	7.77	9.44	7.48	9.23	7.16	8.07	7.10	(0.97)
100	1133	Election Activities	-	-	-	-	-	-	-	-	1.10	0.34	(0.76)
100	1140	Treasurer	3.45	3.45	3.45	3.63	3.63	3.63	3.63	3.63	3.63	3.63	-
100	1150	Collector	6.83	7.25	8.25	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	8.00	8.00	8.00	8.00	8.00	-
100	1170	Information Technology	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00	1.00
100	1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-	-
100	1176	GIS - County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.31	2.13	2.11	(0.02)
100	1194	Mail Services	2.00	2.00	2.00	1.00	2.00	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	0.24	-	-	-	-
100	1200	Public Administrator	3.50	3.50	4.50	4.50	4.50	4.63	5.63	5.63	5.63	5.63	-
100	1210	Circuit Court Services	21.40	21.40	22.67	22.67	22.42	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	4.17	4.24	4.43	4.18	4.18	4.18	4.18	4.18	4.25	0.07
100	1242	Juvenile Justice Center	4.62	4.74	4.70	4.74	4.74	4.74	4.74	4.79	4.79	4.79	-
100	1243	Juvenile Justice Grants & Contracts	4.68	4.24	3.60	3.84	3.77	3.61	4.11	4.44	4.40	3.38	a (1.02)
100	1251	Sheriff	61.09	61.09	63.09	63.09	63.09	63.09	62.97	63.45	62.97	63.97	1.00
100	1253	Internet Crimes Task Force	-	-	-	1.50	2.00	0.83	c	-	-	-	-
100	1255	Corrections	59.31	60.31	60.81	60.81	60.81	60.31	60.31	60.31	60.31	60.31	-
100	1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	-	-	-	2.00	2.00	-
100	1261	Prosecuting Attorney	22.32	22.32	22.32	22.32	22.32	22.32	22.32	22.75	23.00	23.00	0.25
100	1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.12	3.36	3.48	3.48	-
100	1263	IV-D	7.00	8.00	9.00	9.00	9.00	9.00	7.50	7.50	7.00	3.00	(4.00)
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	-	-	-	-	-	-	-	-	-	-
100	1710	Planning and Zoning	4.42	5.42	5.42	5.42	5.42	5.42	5.42	5.08	5.08	5.08	-
100	1720	Building Codes	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.34	6.34	6.34	-
100	1725	Stormwater Administration	-	-	-	-	-	-	-	-	1.14	1.14	-
100	1750	Bonne Femme Creek Watershed	1.00	1.00	1.00	0.69	b	-	-	-	-	-	-
100	1751	Hinkson Creek Watershed	-	-	-	-	1.00	1.00	0.25	0.10	-	-	-
General Fund Total			276.52	276.74	284.45	285.39	288.80	284.14	283.80	283.85	288.62	284.17	(4.45)
201	2010	Assessment	15.00	15.00	16.00	16.00	16.35	16.35	16.35	16.35	16.75	16.75	-
204	2040	Public Works-R&B Maintenance	51.65	55.65	55.65	55.65	55.65	56.48	55.98	55.98	57.48	58.48	1.00
204	2045	Public Works-Design & Construction	13.63	13.63	13.63	15.63	15.63	16.38	15.13	15.46	13.96	13.96	-
204	2046	Stormwater Administration	-	-	-	-	-	-	1.75	1.90	0.61	0.61	-
211	2110	Collector Tax Maintenance	-	0.08	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	0.50	0.50	1.12	0.62	0.75	1.25	1.25	1.25	2.00	2.00	-
263	2630	PA Bad Check Collections	2.18	2.18	1.68	2.18	2.18	1.68	1.68	1.25	0.50	0.25	(0.25)
280	2800	Storage & Preservation	1.00	-	-	-	-	-	-	-	-	-	-
290	2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.75	14.00	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	3.00	3.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	-
290	2904	Alternate Sentencing-Law Enf Sls Tax	3.50	4.00	4.00	5.00	6.00	6.23	6.23	6.72	6.00	6.00	-
297	2971	PA - Violence Against Women	-	-	-	-	-	2.00	2.00	0.66	-	-	-
297	2972	Cyber Crimes Task Force	-	-	-	-	-	1.17	c	2.00	2.00	1.00	a (1.00)
298	2981	JAG - Recover Act/Stimulus	-	-	-	-	-	0.24	0.20	-	-	-	-
Special Revenue Funds Total			110.46	114.04	117.91	120.16	121.64	126.86	127.65	126.65	125.63	125.38	(0.25)
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	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	-
Internal Service Funds Total			14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	13.00	13.00	-
Grand Total			400.98	404.78	416.36	419.55	424.44	425.00	425.45	424.50	427.25	422.55	(4.70)

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 Grant ended July 1, 2008.

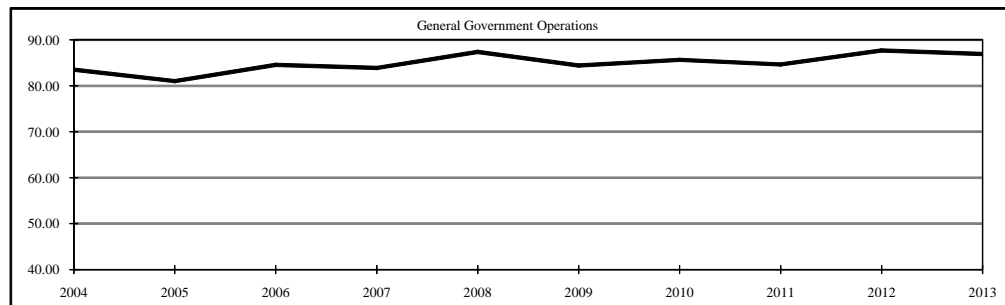
c Positions moved to #2972 in July 2009 when the State of Missouri used stimulus funds to replace state general revenue funds. Positions were previously accounted for in the General Fund budget, #1253.



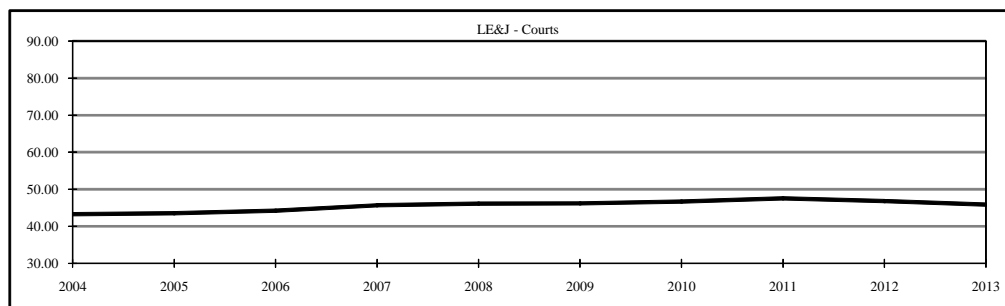
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

DEPT NO	DEPT NAME	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government Operations											
1110	Auditor	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	5.00	5.00
1115	Human Resources	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	4.00
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	5.45	5.45	5.45	5.45	5.45	5.45	5.45	5.45
1125	Centralia Office	-	-	-	-	-	-	-	-	-	-
1126	County Counselor	1.50	1.50	1.60	1.70	1.70	1.70	1.70	2.70	3.00	3.00
1131	County Clerk	4.75	4.75	5.25	5.25	5.75	5.75	5.75	5.75	5.75	3.75
1132	Election and Registration	8.77	6.77	7.77	7.77	9.44	7.48	9.23	7.16	8.07	7.10
1133	Election Activities	-	-	-	-	-	-	-	-	1.10	0.34
1140	Treasurer	3.45	3.45	3.45	3.63	3.63	3.63	3.63	3.63	3.63	3.63
1150	Collector	6.83	7.25	8.25	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	8.00	8.00	8.00	8.00	8.00
1170	Information Technology	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	15.00
1175	GIS - Consortium	-	-	-	-	-	-	-	-	-	-
1176	GIS - County	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.31	2.13	2.11
1194	Mail Services	2.00	2.00	2.00	1.00	2.00	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	0.24	-	-	-
2010	Assessment	15.00	15.00	16.00	16.00	16.35	16.35	16.35	16.35	16.75	16.75
2110	Collector Tax Maintenance	-	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
2800	Storage & Preservation	1.00	-	-	-	-	-	-	-	-	-
		83.55	81.05	84.60	83.88	87.40	84.44	85.68	84.68	87.71	86.96



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
LE&J - Courts										
1210	Circuit Court Services	21.40	21.40	22.67	22.67	22.42	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	4.17	4.24	4.43	4.18	4.18	4.18	4.18	4.25
1242	Juvenile Justice Center	4.62	4.74	4.70	4.74	4.74	4.74	4.74	4.79	4.79
1243	Juvenile Justice Grants & Contracts	4.68	4.24	3.60	3.84	3.77	3.61	4.11	4.44	3.38
2904	Alternate Sentencing-Law Enf Sls Tax	3.50	4.00	4.00	5.00	6.00	6.23	6.23	6.72	6.00
		43.25	43.55	44.21	45.68	46.11	46.18	46.68	47.55	46.79

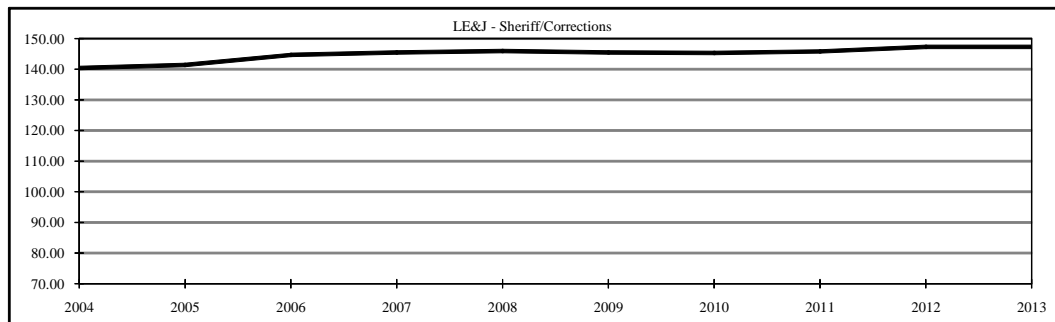


Note: The fluctuation in FTE levels within General Government Operations is primarily attributable to temporary staffing increases in election years (even numbered years). Grant-related FTE's for the Circuit Court have fluctuated from nearly 7.0 FTEs (FY 2002) to less than 3.0 FTE (FY 2011). Permanent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

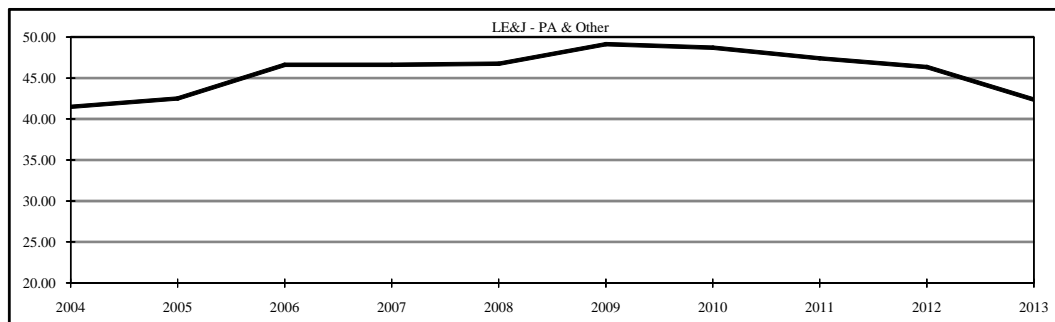
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
LE&J - Sheriff/Corrections											
1251	Sheriff	61.09	61.09	63.09	63.09	63.09	63.09	62.97	63.45	62.97	63.97
1253	Internet Crimes Task Force	-	-	-	1.50	2.00	0.83	-	-	-	-
1255	Corrections	59.31	60.31	60.81	60.81	60.81	60.31	60.31	60.31	60.31	60.31
1256	Sheriff/Corr BLDG HK/Maint	-	-	-	-	-	-	-	-	2.00	2.00
2901	Sheriff-Law Enf Sls Tax	14.00	14.00	14.75	14.00	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	2.00	1.00
		<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>147.28</u>	<u>147.28</u>



		2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
LE&J - PA & Other											
1200	Public Administrator	3.50	3.50	4.50	4.50	4.50	4.63	5.63	5.63	5.63	5.63
1261	Prosecuting Attorney	22.32	22.32	22.32	22.32	22.32	22.32	22.32	22.75	22.75	23.00
1262	Victim Witness	3.00	3.00	3.00	3.00	3.00	3.00	3.12	3.36	3.48	3.48
1263	IV-D	7.00	8.00	9.00	9.00	9.00	9.00	7.50	7.50	7.00	3.00
2610	PA Tax Collection	0.50	0.50	1.12	0.62	0.75	1.25	1.25	1.25	2.00	2.00
2630	PA Bad Check Collections	2.18	2.18	1.68	2.18	2.18	1.68	1.68	1.25	0.50	0.25
2903	Prosecuting Attorney-Law Enf Sls Tax	3.00	3.00	5.00	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>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>	<u>42.36</u>

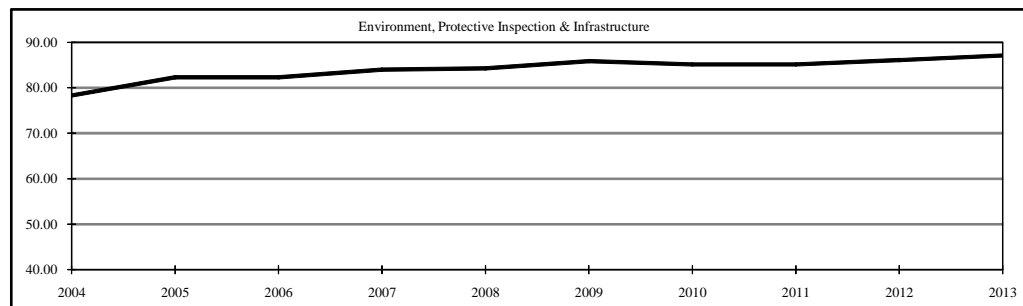


Note: Additional FTEs were added to the Sheriff and Correction operations (FY 2003) and to the Prosecuting Attorney operations (FY 2003, 2004, and 2006) as a result of the 1/8th cent permanent Law Enforcement Services Sales Tax. Staffing increases for the Public Administrator's operations were approved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

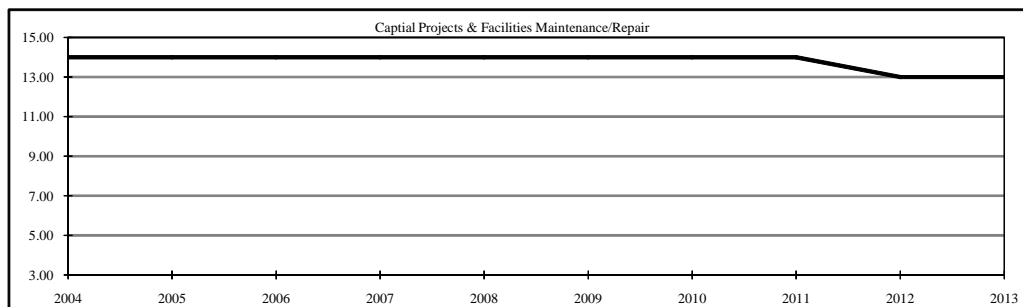
Personnel Summaries cont'd

Summary of Personnel by Function—10 Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Environment, Protective Inspection & Infrastructure										
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	-	-	-	-	-	-	-	-	-
1710 Planning and Zoning	4.42	5.42	5.42	5.42	5.42	5.42	5.42	5.08	5.08	5.08
1720 Building Codes	6.33	6.33	6.33	6.33	6.33	6.33	6.33	6.34	6.34	6.34
1725 Stormwater Administration	-	-	-	-	-	-	-	-	1.14	1.14
1750 Bonne Femme Creek Watershed	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	51.65	55.65	55.65	55.65	55.65	56.48	55.98	55.98	57.48	58.48
2045 Public Works-Design & Construction	13.63	13.63	13.63	15.63	15.63	16.38	15.13	15.46	13.96	13.96
2046 Stormwater Administration	-	-	-	-	-	-	1.75	1.90	0.61	0.61
2140 DNR 319 Urban Retrofit Grant	-	-	-	-	-	-	-	-	1.25	1.25
	<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>	<u>87.11</u>



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Facilities Maintenance & Housekeeping										
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	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00
	<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>	<u>13.00</u>



	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Grand Total	<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>427.25</u>	<u>422.55</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.

Summary of Capital Expenditures by Fund—2013 Budget

Summary of Capital Expenditures by Fund

2013 Budget

Fund	Dept No	Dept Name	91000 Office Equipment		92000 Furniture & Fixtures		91301 Computer Hardware		92301 Computer Software		91400 Vehicles		92400 Machinery & Equipment		91200 Buildings & Improvements		91800 Land	
			Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Addition	Replacement	Additions	Replacements	Additions	Replacements	Additions	
100	1121	County Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,950	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
100	1131	County Clerk	-	3,600	-	-	-	-	-	-	-	-	-	-	-	-	-	
100	1170	Information Technology	-	-	-	-	35,704	91,440	32,466	251	-	-	-	-	-	-	-	
100	1175	GIS - Consortium	-	-	-	-	-	1,000	-	-	-	-	-	-	-	-	-	
100	1196	Records Management Services	-	-	-	-	-	-	-	-	-	-	-	800	-	-	-	
100	1200	Public Administrator	-	-	-	8,200	-	-	-	-	-	-	-	-	-	-	-	
100	1210	Circuit Court Services	-	2,000	-	250	7,100	9,000	1,000	-	-	-	-	-	-	-	-	
100	1221	Circuit Clerk	7,200	13,500	-	-	2,000	2,700	-	-	-	-	-	-	-	-	-	
100	1230	Jury Services & Court Costs	-	-	-	-	19,000	3,000	3,800	1,135	-	-	-	1,800	-	-	-	
100	1241	Juvenile Office	-	-	-	-	4,625	6,161	-	-	-	-	-	-	-	-	-	
100	1242	Juvenile Justice Center	-	-	-	-	1,400	1,550	300	-	-	-	788	7,942	-	-	-	
100	1243	Juvenile Justice Grants	-	-	-	-	-	-	-	-	-	3,393	-	-	-	-	-	
100	1251	Sheriff	-	-	-	-	1	-	6	-	-	-	-	-	-	-	-	
100	1255	Corrections	-	-	-	-	-	-	-	-	-	26,000	-	23,979	-	-	-	
100	1256	Sheriff/Corr Bldg HK/Maint	-	-	-	-	-	-	-	-	-	-	-	66,062	-	-	-	
100	1261	Prosecuting Attorney	-	-	-	-	-	-	-	-	-	17,775	-	-	-	-	-	
100	1710	Planning and Zoning	-	-	-	-	-	-	-	-	-	-	-	4,214	-	-	-	
100	1720	Building Codes	-	-	-	-	-	-	-	-	-	-	-	4,214	-	-	-	
100	1725	Stormwater Administration	-	-	-	-	-	-	-	-	-	-	11,895	4,214	-	-	-	
General Fund Total			\$ 7,200	\$ 19,100	\$ -	\$ 8,450	\$ 69,830	\$ 114,851	\$ 37,572	\$ 1,386	\$ -	\$ 70,725	\$ 16,076	\$ 113,225	\$ -	\$ -	\$ -	
201	2010	Assessment	-	-	-	-	-	22,100	-	-	-	-	-	-	-	-	-	
204	2040	Public Works-R&B Maintenance	-	-	10,000	-	5,140	15,200	-	15,000	-	653,750	52,600	650,660	6,000	-	304,500	
204	2045	Public Works-Design & Construction	-	-	-	-	3,700	1,450	1,600	1,537	-	-	-	10,690	-	-	-	
204	2046	Stormwater Administration	-	-	-	-	-	-	-	-	-	6,405	-	-	-	-	-	
211	2110	Collector Tax Maintenance	-	-	-	-	-	1,900	-	-	-	-	-	-	-	-	-	
212	2120	Fairgrounds Maintenance Fund	-	-	-	-	-	-	-	-	-	-	-	-	-	140,000	-	
230	2300	Election Services	-	-	-	-	109,250	-	-	-	-	-	-	-	-	-	-	
250	2502	SD Forfeiture - Dept of Treasury	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	
254	2540	Sheriff Civil Charges	-	-	-	-	-	-	-	-	-	4,000	12,995	-	-	-	-	
256	2560	Inmate Security Fund Activity	-	-	-	-	-	-	75,000	-	-	-	-	-	-	-	-	
280	2800	Storage & Preservation	-	-	-	-	5,200	1,400	2,000	-	-	-	-	-	-	-	-	
283	2830	Circuit Drug Court	-	-	1,000	-	-	900	-	-	-	-	-	-	-	-	-	
285	2850	Administration of Justice	-	-	-	-	2,500	-	1,000	-	-	-	-	-	-	-	-	
290	2901	Sheriff-Law Enf Sls Tax	-	-	-	-	-	57,000	-	-	-	280,854	45,202	58,782	-	-	-	
290	2902	Corrections-Law Enf Sls Tax	-	-	-	-	-	-	-	-	-	26,000	-	699	-	-	-	
290	2904	Alternative Sentencing-Law Enf Sls Tax	-	250	-	-	-	1,200	100	-	-	-	-	-	-	-	-	
Special Revenue Funds Total			\$ -	\$ 250	\$ 11,000	\$ -	\$ 125,790	\$ 101,150	\$ 79,700	\$ 16,537	\$ -	\$ 966,604	\$ 108,207	\$ 733,826	\$ 6,000	\$ 140,000	\$ 304,500	
Total			\$ 7,200	\$ 19,350	\$ 11,000	\$ 8,450	\$ 195,620	\$ 216,001	\$ 117,272	\$ 17,923	\$ -	\$ 1,037,329	\$ 124,283	\$ 847,051	\$ 6,000	\$ 140,000	\$ 304,500	
Total - Governmental Funds			\$ 3,051,979															
Grand Total			\$ 3,051,979															

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 has significantly reduced reimbursement revenue to counties since 2002, dropping the per parcel rate from \$6.20 to \$3.00, the minimum rate allowed by state statute. This represents an estimated reduction in revenue to the Assessment Fund of approximately \$210,000 annually.

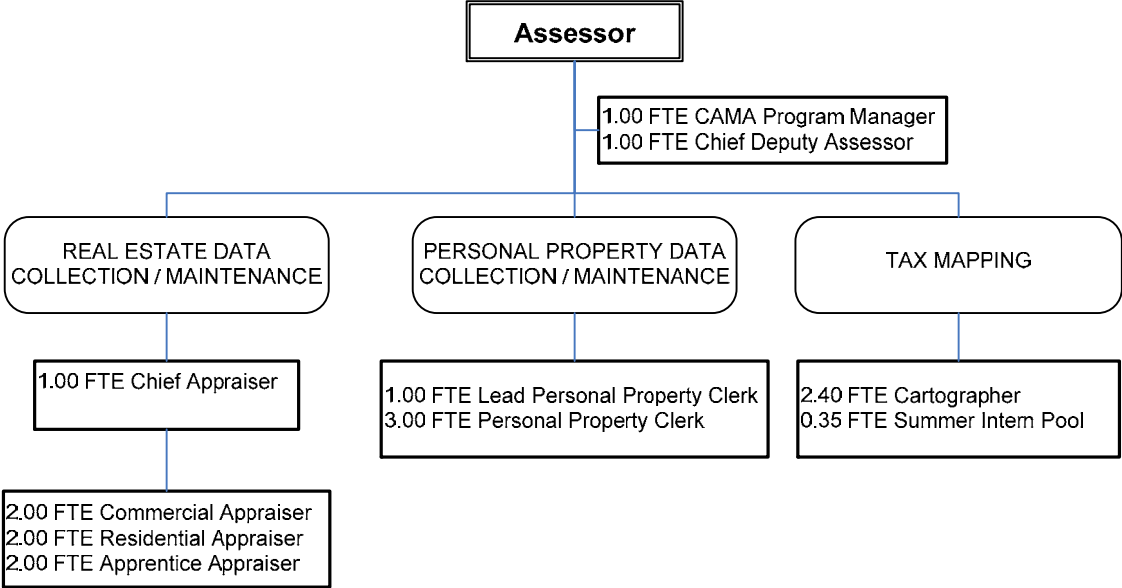
The FY 2013 budgeted includes approximately \$22,000 for replacement computer hardware. There are no other significant changes to the budget.

Personnel Detail

Position Title	2011	2012	2013	2012-2013
	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	2.40 ^a	2.40	-
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	-
Total FTEs	16.35	16.75	16.75	-
Overtime	\$ 30,000	\$ 35,000	\$ 35,000	\$ -

County Assessor

Organizational Chart



County Assessor

Annual Budget

2010 ASSESSMENT

201 ASSESSMENT FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3461	INTERGOVERNMENTAL REVENUE STATE REIMBURS-ASSESSMENT	221,251	221,251	194,649	194,649	0	194,649	12-
	SUBTOTAL *****	221,251	221,251	194,649	194,649	0	194,649	12-
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	115,000	0	0	0	0	0	0
3550	COMMISSIONS	873,370	869,300	886,000	900,000	0	900,000	3
	SUBTOTAL *****	988,370	869,300	886,000	900,000	0	900,000	3
	INTEREST							
3710	INTEREST	6	300	111	100	0	100	66-
3711	INT-OVERNIGHT	953	850	800	800	0	800	5-
3712	INT-LONG TERM INVEST	5,365	6,405	4,500	4,500	0	4,500	29-
3798	INC/DEC IN FV OF INVESTMENTS	1,850	0	0	0	0	0	0
	SUBTOTAL *****	8,175	7,555	5,411	5,400	0	5,400	28-
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	721	0	0	0	0	0	0
3830	SALES	5,070	3,700	5,415	5,000	0	5,000	35
3835	SALE OF COUNTY FIXED ASSET	77	0	0	0	0	0	0
3880	CONTRIBUTIONS	25,000	0	30,000	0	0	0	0
3891	DIVIDENDS/REBATES	0	0	264	0	0	0	0
	SUBTOTAL *****	30,869	3,700	35,679	5,000	0	5,000	35
	TOTAL REVENUES *****	1,248,666	1,101,806	1,121,739	1,105,049	0	1,105,049	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	581,444	720,082	573,646	750,184	0	750,184	4
10110	OVERTIME	25,472	35,000	25,000	25,000	0	25,000	28-
10120	HOLIDAY WORKED	238	0	0	0	0	0	0
10200	FICA	42,866	57,764	43,709	59,301	0	59,301	2
10300	HEALTH INSURANCE	61,750	76,000	61,750	76,000	0	76,000	0
10325	DISABILITY INSURANCE	2,113	2,061	2,061	2,100	0	2,100	1
10350	LIFE INSURANCE	686	752	752	752	0	752	0
10375	DENTAL INSURANCE	4,628	5,696	4,628	7,584	0	7,584	33
10400	WORKERS COMP	20,136	24,816	24,816	24,622	0	24,622	0
10500	401(A) MATCH PLAN	4,290	5,616	3,915	5,616	0	5,616	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,650	1,700	1,757	0	0	1,825	7
	SUBTOTAL *****	745,275	929,487	742,034	951,159	0	952,984	2
	MATERIALS & SUPPLIES							
22000	POSTAGE	30,653	58,000	30,550	58,000	0	58,000	0
22500	SUBSCRIPTIONS/PUBLICATIONS	4,649	4,500	5,000	5,000	0	5,000	11
23000	OFFICE SUPPLIES	2,492	3,100	2,500	3,100	0	3,100	0
23001	PRINTING	6,073	9,000	5,440	9,000	0	9,000	0
23017	COMPUTER PAPER	1,671	5,000	1,800	5,000	0	5,000	0
23018	PRINTER SUPPLIES	0	3,600	100	3,600	0	3,600	0
23022	MAPPING SUPPLIES	1,797	7,000	1,800	7,000	0	7,000	0
23050	OTHER SUPPLIES	134	700	150	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	358	2,000	500	2,000	0	2,000	0
23855	FURNITURE/FIXTURE <\$1000	114	0	0	0	0	0	0
	SUBTOTAL *****	47,945	92,900	47,840	93,400	0	93,400	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	410	2,800	1,500	2,800	0	2,800	0
37200	SEMINARS/CONFEREN/MEETING	370	4,285	750	5,535	0	5,535	29
37210	TRAINING/SCHOOLS	5,917	8,190	6,000	8,190	0	8,190	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,932	1,500	1,500	3,000	0	3,000	100
37230	MEALS & LODGING-TRAINING	4,537	4,000	4,000	6,250	0	6,250	56
	SUBTOTAL *****	13,166	20,775	13,750	25,775	0	25,775	24
	UTILITIES							
48000	TELEPHONES	4,754	5,800	4,800	5,800	0	5,800	0
48050	CELLULAR TELEPHONES	866	1,600	650	1,600	0	1,600	0
	SUBTOTAL *****	5,621	7,400	5,450	7,400	0	7,400	0

County Assessor

2010 ASSESSMENT
201 ASSESSMENT FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	2,236	5,500	2,100	5,400	0	5,400	1-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	70	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,292	3,650	1,500	3,250	0	3,250	10-
59110	MECHANICS CHARGE - REIMB R&B	0	0	405	400	0	400	0
59200	LOCAL MILEAGE	0	1,750	0	1,000	0	1,000	42-
59300	PARKING	2,131	2,090	0	0	0	0	0
SUBTOTAL *****		5,660	12,990	4,075	10,150	0	10,150	21-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	5,619	8,814	8,814	4,122	0	4,122	53-
60200	EQUIP REPAIRS/MAINTENANCE	299	3,320	350	3,000	0	3,000	9-
SUBTOTAL *****		5,918	12,134	9,164	7,122	0	7,122	41-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,062	15,342	11,000	12,802	0	12,802	16-
71000	INSURANCE AND BONDS	4,447	8,000	5,000	8,000	0	8,000	0
71100	OUTSIDE SERVICES	116,314	116,002	105,500	100,844	0	100,844	13-
71101	PROFESSIONAL SERVICES	93,366	100,000	20,000	100,000	35,000	135,000	35
71105	LEGAL SERVICES	0	8,000	0	8,000	0	8,000	0
71500	BUILDING USE/RENT CHARGE	40,483	38,681	38,681	41,709	0	41,709	7
71501	PARKING	0	1,860	1,827	1,920	0	1,920	3
SUBTOTAL *****		264,674	287,885	182,008	273,275	35,000	308,275	7
OTHER								
83919	OTO: TO CAPITAL PROJECT FUND	8,155	0	0	0	0	0	0
84400	PUBLIC NOTICES	1,287	3,200	1,500	3,200	0	3,200	0
84801	TRANSCRIPTS-CIVIL	989	0	887	1,000	0	1,000	0
86800	EMERGENCY	0	12,000	0	12,000	0	12,000	0
86910	PY ENCUMBRANCES NOT USED	0	0	47,780-	0	0	0	0
SUBTOTAL *****		10,432	15,200	45,393-	16,200	0	16,200	6
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	5,063	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	695	0	0	0	0	0	0
92100	REPLCMENT FURN & FIXTURES	1,004	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	12,032	9,500	9,460	5,000	17,100	22,100	132
92302	REPLC COMPUTER SOFTWARE	387	0	0	0	0	0	0
SUBTOTAL *****		19,183	9,500	9,460	5,000	17,100	22,100	132
TOTAL EXPENDITURES *****		1,117,878	1,388,271	968,388	1,389,481	52,100	1,443,406	3

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 also 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 reviews and certifies County contracts regarding 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

A part-time Office Specialist position was replaced with a full-time Account Specialist position. There are no other significant changes to 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).
- Improve information management for the annual budget process. With assistance from Information Technology, design, test, and implement enhancements to the County's budget software programs.
- Improve information management of the County's fixed assets. With assistance from Information Technology, design, test, and implement enhancements to the County's fixed asset software programs and data mining tools.
- Improve planning and budgeting through development of capital repair and replacement schedules.

Progress on Prior 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

County Auditor

of technical accounting terms commonly found in the County's Comprehensive Annual Financial Report (CAFR).

Response: Continued.

- 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

Response: In progress and scheduled for completion during FY 2013.

- With assistance from Information Technology, design, test, and implement an automated interface with the 13th 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.

Response: Completed.

- Complete purification of Vendor File records; this will improve 1099 reporting process.

Response: Completed.

- Implement 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.

Response: Completed.

Performance Measures

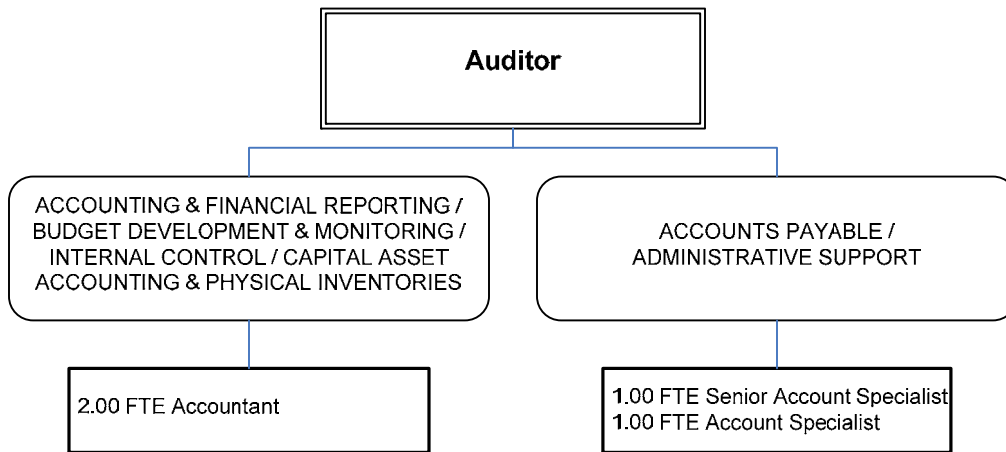
Performance Measure	2011	2012	2013
	Actual	Estimated	Projected
Number of County Budgets Established and Monitored	146	150	130
Number of Budget Revisions/Amendments Processed	157	160	160
Number of Purchase Orders Processed	209	230	230
Number of Payment Requisitions Audited and Processed	7,301	8,075	8,100
Number of Payment Requisition Invoices Audited	16,875	16,000	16,500
Number of Procurement Card Transactions Audited	1,292	2,300	2,300
Number of Contracts Certified	235	237	235
Number of Journal Entries Approved & Processed	679	700	700
Historical Cost of Inventoried Assets (Millions)	\$79.1	\$78.0	\$78.0
Number of Assets Inventoried (excludes infrastructure)	8377	8300	8300
Number of Personnel Action Forms Approved & Processed	436	1019	1100
Number of Employee Positions Budgeted and Monitored	452	453	456
Number of Federal/State Grants Monitored for Financial Reporting	54	50	50
Receipt of GFOA Certificate of Achievement for Excellence in Financial Reporting	Yes	Expected	Expected
Receipt of GFOA Distinguished Budget Presentation Award	Yes	Yes	Expected

County Auditor

Personnel Detail

Position Title	2011	2012	2013	2012-2013
	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	-	-	-
Account Specialist	-	1.00 ^a	1.00	-
Total FTEs	4.50	5.00	5.00	-
Overtime	\$ 8,500	\$ 8,000	\$ 8,000	\$ -

Organizational Chart



County Auditor

Annual Budget

1110 AUDITOR

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	206,979	225,746	225,455	236,378	0	236,378	4
10110	OVERTIME	6,741	8,000	7,200	8,000	0	8,000	0
10120	HOLIDAY WORKED	157	500	250	500	0	500	0
10200	FICA	15,277	17,919	16,797	18,733	0	18,733	4
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	756	654	654	685	0	685	4
10350	LIFE INSURANCE	255	235	235	235	0	235	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	2,370	0	2,370	33
10400	WORKERS COMP	571	562	538	563	0	563	0
10500	401(A) MATCH PLAN	1,920	1,755	1,965	1,755	0	1,755	0
	SUBTOTAL *****	258,189	280,901	278,624	292,969	0	292,969	4
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	672	770	700	770	0	770	0
23000	OFFICE SUPPLIES	818	1,300	1,200	1,300	0	1,300	0
23001	PRINTING	572	850	650	750	0	750	11-
23050	OTHER SUPPLIES	0	100	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	100	200	0	200	0
	SUBTOTAL *****	2,062	3,220	2,650	3,020	0	3,020	6-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	525	780	650	720	0	720	7-
37200	SEMINARS/CONFEREN/MEETING	585	700	600	1,400	0	1,400	100
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	287	450	400	950	0	950	111
37230	MEALS & LODGING-TRAINING	0	510	350	1,040	0	1,040	103
	SUBTOTAL *****	1,397	2,440	2,000	4,110	0	4,110	68
	UTILITIES							
48000	TELEPHONES	1,918	2,200	1,950	2,140	0	2,140	2-
	SUBTOTAL *****	1,918	2,200	1,950	2,140	0	2,140	2-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	75	50	75	0	75	0
	SUBTOTAL *****	0	75	50	75	0	75	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	338	550	360	400	0	400	27-
	SUBTOTAL *****	338	550	360	400	0	400	27-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,025	1,120	1,000	1,120	0	1,120	0
71500	BUILDING USE/RENT CHARGE	14,158	13,533	13,533	14,590	0	14,590	7
	SUBTOTAL *****	15,183	14,653	14,533	15,710	0	15,710	7
	OTHER							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	279,090	304,039	300,167	318,424	0	318,424	4

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	2011	2012	2013	2013	2013	2013
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1150	Collector	\$ 429,526	\$ 448,645	\$ 394,744	\$ 111,881	\$ -	\$ 506,625
211	2110	Tax Maintenance	196,134	194,581	1,956	182,721	1,900	186,577
Total			<u>\$ 625,660</u>	<u>\$ 643,226</u>	<u>\$ 396,700</u>	<u>\$ 294,602</u>	<u>\$ 1,900</u>	<u>\$ 693,202</u>

Collector of Revenue Summary

Personnel Summary

Position Title	FY		Departmental Funding Source			Change
	2011	2012	Dept. No. 1150	Dept. No. 2110	FY 2013 Total	
	Full-time Equiva- lent	Full-time Equiva- lent	Full-time Equiva- lent	Full-time Equiva- lent	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>
Total FTEs	<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

- Create a system with a timeframe for periodically reviewing past judgments for any updated information on employment, garnishments and property acquisition.
- Research options for investing property tax revenue that is collected and deposited on behalf of the taxing entities and held until distribution.
- Clarify levee district tax books so the bills are more explanatory.

Progress on Prior Year Objectives

- Implement a remote deposit function into the daily balancing of tax receipts.
Response: The collector's office tested the remote deposit scanner and software during the 2011 tax season and found that the remote deposit function offered by the depository would not enhance the procedures and processes currently in place. Furthermore, the budgetary impact would exceed the proposed savings in depositing items electronically versus at a branch location.
- Research the possibility of distributing property tax revenue electronically to the taxing entities.
Response: Missouri statutes allow for the disbursement of property tax revenue electronically. However, this method of remitting revenue to the taxing entities has not yet been implemented.
- Research the possibility of receiving electronic property tax payments from tax servicing companies and escrow agencies.
Response: The collector's office has been asked to receive property tax payments electronically from tax servicing companies. The collector's office may select one or two companies as a test case to determine the best way to implement this process into the banking function. Some more information such as the frequency of payment and any accompanying data files will need to be gathered before proceeding.
- 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.
Response: This goal was met programmatically. Through collaboration with our programmer, we were able to populate a preformatted Publisher document directly from the information entered onto a spreadsheet with the information required for publication. We were also able to remove the paid cells through this process diminishing the possibility of removing an incorrect parcel.
- Establish a protocol for seizing and selling personal property of a judgment taxpayer to satisfy the debt.
Response: Ongoing research and information gathering is occurring to determine the applicable steps and resources needed for an execution and sale. Recently the staff attorney has gained access to vehicle lien information through the DOR site which will help determine if money from the sale of a particular vehicle can be collected. This goal is carried forward.

Collector of Revenue

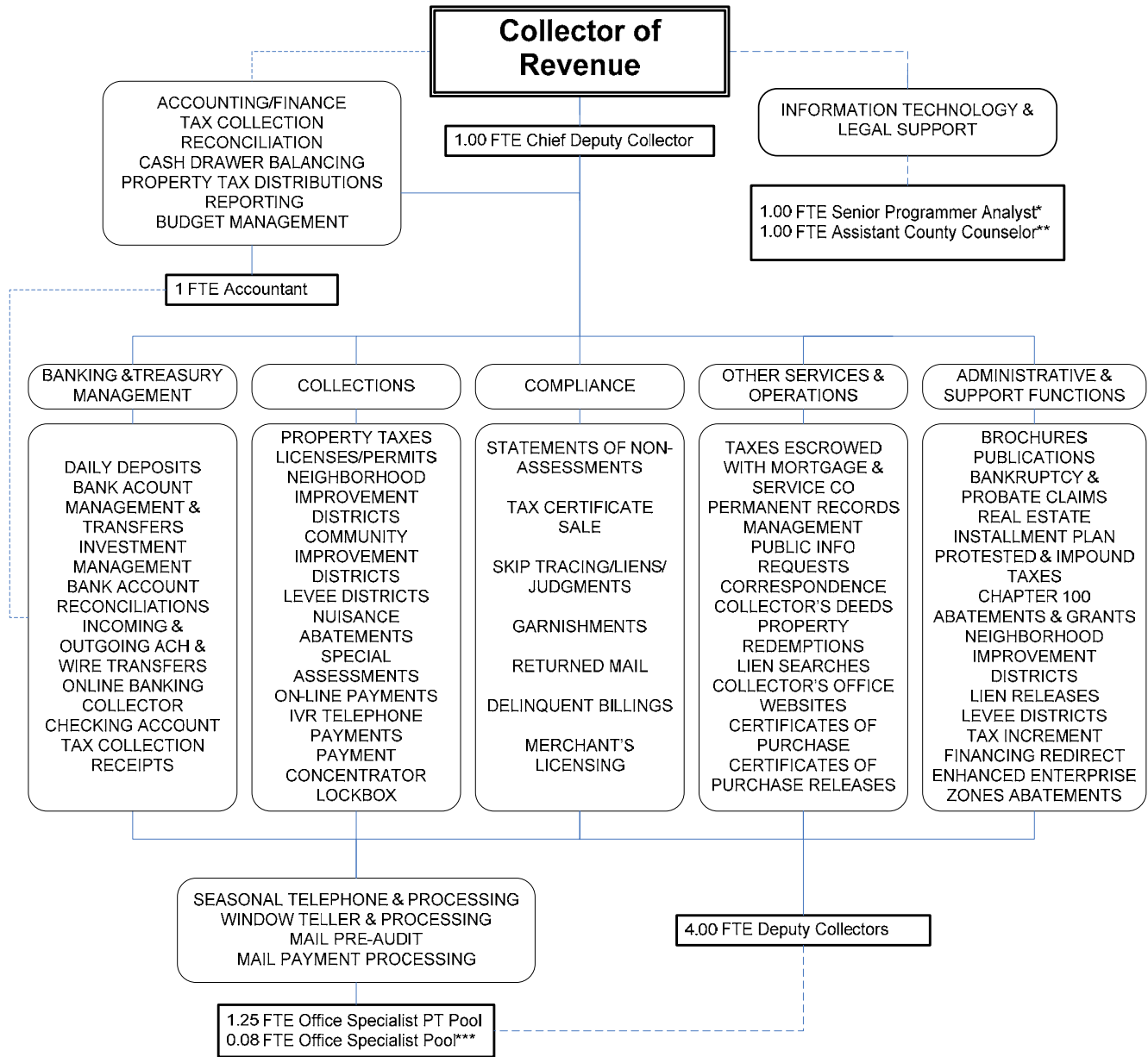
Performance Measures

Performance Measure	2012*	2013*	2014*
	Actual	Estimated	Projected
Number of Real Estate Property Tax Bills Collected	62,783	62,900	63,000
Number of Real Estate Parcels on Installment Payments	1,037	1,125	1,250
Number of Delinquent Real Estate Prop. Tax Bills Mailed	14,434	12,816	13,450
Number of Personal Property Tax Bills Collected	67,544	68,000	68,500
Number of Merchant Licenses Collected	2,154	2,204	2,264
Number of Cash Drawers Balanced	2,572	2,585	2,600
Number of in-person customers	32,957	34,000	33,675
Number of Statements of Non-Assessment	10,845	10,900	11,000
Number of Bankruptcy Claims, Notices, Filings & Dischs	1,354	1,119	1,100
Number of Probate Claims and Satisfactions Filed	97	117	110
Total Collections on Probate Claims	\$7,484	\$9,250	\$8,500
Number of Telephone Calls	18,713	18,525	18,475
Number of Address Changes	8,393	8,400	8,400
Number of Rejection Notices Generated	1,062	1,055	1,070
Number of Legal Descriptions Created for Tax Sale Advertising	329	347	350
Number of Certified Notices to lien Holders and Owners	934	854	865
Number of Certificates of Mailing to Lien Holders, Owners & Occupant	6	2	2
Number of Properties Subject to Tax Sale/Number Sold	329/7	347/7	350/9
Number of Checks Generated	941	930	910
Number of Credit Card Transactions In Person & By Mail	4,236	4,500	4,750
Number of Returned Checks	132	115	105
Number of Duplicate Receipts Issued	9,274	9,300	9,325
Number of Bills Collected (All Types)	113,680	135,017	136,367
Number of Lien Releases Created and Recorded on NIDs	39	18	10
Number of Parcels With Homestead Preservation Credits	no state funding	no state funding	no state funding
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	198	210	200
Number of Nuisance Abatements Billed	21	15	12
Number of Food Establishment Permits Billed	165	163	167
Number of M.O.R.E. Program Verifications	n/a	n/a	n/a
Number of Bills Collected by IVR	573	500	475
Number of Bills Paid Online	7,894	8,200	8,500
Total Collections By IVR	\$166,821	\$150,139	\$142,632
Total Collections Online	\$3,037,323	\$3,157,000	\$3,272,500
Total Collections (in millions)	\$151.60	\$152.00	\$154.30

*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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3311	LIQUOR	118,040	114,540	118,938	118,938	0	118,938	3
3312	AUCTION	100	300	540	300	0	300	0
3313	MERCHANTS AND MANUFACTURE	10,990	11,250	11,125	11,125	0	11,125	1-
	SUBTOTAL *****	129,130	126,090	130,603	130,363	0	130,363	3
INTERGOVERNMENTAL REVENUE								
3493	FOREST CROPLAND PILT	418	420	420	420	0	420	0
	SUBTOTAL *****	418	420	420	420	0	420	0
CHARGES FOR SERVICES								
3506	CERTIFICATE OF REDEMPTION FEE	0	2	2	2	0	2	0
3508	DUPLICATE TAX RECEIPT	7,966	8,000	7,905	7,905	0	7,905	1-
3509	DEED FEE	6	9	9	9	0	9	0
3510	COPIES	315	400	400	400	0	400	0
3511	COST OF TAX SALE REIMBURS	23,075	44,853	26,559	47,478	0	47,478	5
3550	COMMISSIONS	1,524,706	1,489,505	1,511,383	1,518,940	0	1,518,940	1
3560	COLLECTION FEES	1,638	1,613	1,587	1,603	0	1,603	0
3577	COLL DEL FEES & COMM	180,075	181,921	180,912	182,721	0	182,721	0
	SUBTOTAL *****	1,737,783	1,726,303	1,728,757	1,759,058	0	1,759,058	1
INTEREST								
3710	INTEREST	6,701	5,523	4,360	4,360	0	4,360	21-
	SUBTOTAL *****	6,701	5,523	4,360	4,360	0	4,360	21-
MISCELLANEOUS								
3892	DEPOSIT OVERAGE	1	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	3,625	2,500	2,875	2,750	0	2,750	10
	SUBTOTAL *****	3,626	2,500	2,875	2,750	0	2,750	10
	TOTAL REVENUES *****	1,877,661	1,860,836	1,867,015	1,896,951	0	1,896,951	1
PERSONAL SERVICES								
10100	SALARIES & WAGES	286,218	316,235	292,510	324,814	0	324,814	2
10110	OVERTIME	2,555	3,825	3,825	3,825	0	3,825	0
10200	FICA	21,116	24,484	21,937	25,140	0	25,140	2
10300	HEALTH INSURANCE	33,250	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	981	831	831	856	0	856	3
10350	LIFE INSURANCE	369	329	329	329	0	329	0
10375	DENTAL INSURANCE	2,492	2,492	2,492	3,318	0	3,318	33
10400	WORKERS COMP	817	768	768	755	0	755	1-
10500	401(A) MATCH PLAN	2,340	2,457	2,235	2,457	0	2,457	0
10600	UNEMPLOYMENT BENEFITS	676	4,208	1,052	0	0	0	0
	SUBTOTAL *****	350,817	388,879	359,229	394,744	0	394,744	1
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	415	150	150	150	0	150	0
23000	OFFICE SUPPLIES	4,470	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	10,070	9,805	9,805	10,330	0	10,330	5
23017	COMPUTER PAPER	1,507	3,200	3,200	3,200	0	3,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,057	1,428	1,000	1,000	0	1,000	29-
	SUBTOTAL *****	18,520	17,583	17,155	17,680	0	17,680	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	25	25	25	25	0	25	0
37200	SEMINARS/CONFEREN/MEETING	855	855	855	855	0	855	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	355	550	550	550	0	550	0
37230	MEALS & LODGING-TRAINING	292	625	625	625	0	625	0
	SUBTOTAL *****	1,528	2,055	2,055	2,055	0	2,055	0
UTILITIES								
48000	TELEPHONES	2,742	3,240	3,420	3,600	0	3,600	11
	SUBTOTAL *****	2,742	3,240	3,420	3,600	0	3,600	11
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVIC CONTRACT	960	986	997	1,003	0	1,003	1
60200	EQUIP REPAIRS/MAINTENANCE	318	500	500	500	0	500	0
	SUBTOTAL *****	1,279	1,486	1,497	1,503	0	1,503	1

Collector of Revenue

1150 COLLECTOR
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	50	100	50	100	0	100	0
71100	OUTSIDE SERVICES	3,133	2,530	2,555	2,905	0	2,905	14
71107	BANK/CREDIT CARD SERVICE FEES	0	8,182	7,500	7,870	0	7,870	3-
71116	SERVICES/SURVEYOR	3,006	4,000	2,722	4,000	0	4,000	0
71500	BUILDING USE/RENT CHARGE	28,235	26,980	26,980	29,090	0	29,090	7
SUBTOTAL *****		34,424	41,792	39,807	43,965	0	43,965	5
OTHER								
84400	PUBLIC NOTICES	6,604	9,048	7,233	9,048	0	9,048	0
84500	TITLE SEARCH	13,657	33,149	17,368	34,025	0	34,025	2
86898	OVER AND SHORT	1	0	5	5	0	5	0
SUBTOTAL *****		20,263	42,197	24,606	43,078	0	43,078	2
FIXED ASSET ADDITIONS								
92100	REPLCMNT FURN & FIXTURES	0	876	876	0	0	0	0
SUBTOTAL *****		0	876	876	0	0	0	0
TOTAL EXPENDITURES *****		429,576	498,108	448,645	506,625	0	506,625	1

2110 COLLECTOR TAX MAINT ACTIVITY

211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3577	COLL DEL FEES & COMM	180,072	181,921	180,912	182,721	0	182,721	0
SUBTOTAL *****		180,072	181,921	180,912	182,721	0	182,721	0
INTEREST								
3710	INTEREST	0	0	81	81	0	81	0
3711	INT-OVERNIGHT	195	197	131	131	0	131	33-
3712	INT-LONG TERM INVEST	1,099	1,283	745	745	0	745	41-
3798	INC/DEC IN FV OF INVESTMENTS	367	668	268	268	0	268	59-
SUBTOTAL *****		1,662	2,148	1,225	1,225	0	1,225	42-
TOTAL REVENUES *****		181,734	184,069	182,137	183,946	0	183,946	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	0	1,814	0	1,814	0	1,814	0
10200	FICA	0	138	0	138	0	138	0
10400	WORKERS COMP	0	4	0	4	0	4	0
SUBTOTAL *****		0	1,956	0	1,956	0	1,956	0
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	1,104	300	300	300	0	300	0
23015	COMPUTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	79	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,010	200	200	200	0	200	0
SUBTOTAL *****		2,194	900	900	900	0	900	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	250	250	250	250	0	250	0
37200	SEMINARS/CONFEREN/MEETING	279	1,150	1,150	1,150	0	1,150	0
37210	TRAINING/SCHOOLS	219	2,000	2,000	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	413	2,400	2,400	2,400	0	2,400	0
37230	MEALS & LODGING-TRAINING	397	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
SUBTOTAL *****		1,558	11,000	11,000	11,000	0	11,000	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	25	25	25	0	25	0
71100	OUTSIDE SERVICES	2,319	2,600	2,600	2,600	0	2,600	0
71101	PROFESSIONAL SERVICES	117,461	119,275	120,920	125,517	0	125,517	5
71105	LEGAL SERVICES	0	10,000	10,000	10,000	0	10,000	0
SUBTOTAL *****		119,781	131,900	133,545	138,142	0	138,142	4

Collector of Revenue

2110 COLLECTOR TAX MAINT ACTIVITY
 211 COLLECTOR TAX MAINTENANCE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
83917	OTHER OTO: TO GENERAL FUND	66,693	49,136	49,136	0	0	0	0
86850	CONTINGENCY	0	38,121	0	32,679	0	32,679	14-
	SUBTOTAL *****	<u>66,693</u>	<u>87,257</u>	<u>49,136</u>	<u>32,679</u>	<u>0</u>	<u>32,679</u>	<u>62-</u>
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	4,823	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	1,083	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	0	0	0	0	1,900	1,900	0
	SUBTOTAL *****	<u>5,907</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,900</u>	<u>1,900</u>	<u>0</u>
	TOTAL EXPENDITURES *****	196,134	233,013	194,581	184,677	1,900	186,577	19-

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 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	27,538	27,920	27,635	27,957	0	27,957	0
37200	SEMINARS/CONFERENCE/MEETING	1,405	2,540	1,820	2,540	0	2,540	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,335	1,765	1,765	1,697	0	1,697	3-
37230	MEALS & LODGING-TRAINING	1,876	4,850	4,176	4,436	0	4,436	8-
	SUBTOTAL *****	32,155	37,075	35,396	36,630	0	36,630	1-
	TOTAL EXPENDITURES *****	32,155	37,075	35,396	36,630	0	36,630	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 election-related grant funded activities (2310-2312; 2330)

Election Equipment Replacement Fund (2320)

FVAP EASE Grant Funds (2330)

The County Clerk establishes and approves the appropriations from the Election Services fund; the County Commission establishes and approves the appropriations from all other funds.

County Clerk & Elections Summary

Budget Summary

Fund	Dept	Department Name	2011	2012	2013	2013	2013	2013
			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	\$ 294,742	\$ 311,340	\$ 203,850	\$ 24,836	\$ 3,600	\$ 232,286
100	1196	Records Management	24,686	33,882	-	30,391	800	31,191
		Subtotal	<u>319,428</u>	<u>345,222</u>	<u>203,850</u>	<u>55,227</u>	<u>4,400</u>	<u>263,477</u>
Election and Registration								
100	1132	Election & Registration	449,727	405,088	342,622	127,142	-	469,764
100	1133	Election Activities	-	805,542	8,331	70,000	-	78,331
230	2300	Election Services	2,609	58,437	-	81,800	109,250	191,050
231	2311	Election Reform Payments Grant	42,346	28,604	-	-	-	-
231	2312	Voting Access fo Disabled Grant	618	-	-	-	-	-
232	2320	Election Equipment Replacement	-	-	-	-	-	-
233	2330	FVAP EASE Grant Acitivity	-	268,972	-	-	-	-
		Subtotal	<u>495,300</u>	<u>1,566,643</u>	<u>350,953</u>	<u>278,942</u>	<u>109,250</u>	<u>739,145</u>
		Total	<u>\$ 814,728</u>	<u>\$ 1,911,865</u>	<u>\$ 554,803</u>	<u>\$ 334,169</u>	<u>\$ 113,650</u>	<u>\$ 1,002,622</u>

Personnel Summary

Position Title	FY 2011 FTE	FY 2012 FTE	Departmental Funding Source				Change
			Dept. No. 1131 FTE	Dept. No. 1132 FTE	Dept. No. 1133 FTE	FY 2013 Total FTE	
			County Clerk & Records Management				
County Clerk (Elected)	1.00	1.00	1.00	-	-	1.00	-
Benefits/Risk Management Manager	1.00	1.00	-	-	-	- a	(1.00)
Benefits/Risk Management Assistant	1.00	1.00	-	-	-	- a	(1.00)
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	-
Subtotal	<u>5.75</u>	<u>5.75</u>	<u>3.75</u>	<u>-</u>	<u>-</u>	<u>3.75</u>	<u>(2.00)</u>
Election and Registration							
Elections Manager	1.00	1.00	-	1.00	-	1.00	-
Voting Systems Manager	0.58	0.72	-	0.72	-	0.72	-
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	0.10	1.44	-	-	0.10	0.10	(1.34)
Elections Office Specialist Part-time Pool	0.48	1.01	-	0.38	0.24	0.62	(0.39)
Subtotal	<u>7.16</u>	<u>9.17</u>	<u>-</u>	<u>7.10</u>	<u>0.34</u>	<u>7.44</u>	<u>(1.73)</u>
Total FTEs	<u>12.91</u>	<u>14.92</u>	<u>3.75</u>	<u>7.10</u>	<u>0.34</u>	<u>11.19</u>	<u>(3.73)</u>

a Benefits/Risk Management reorganized under Department 1115 starting FY2013; moved to Department 1115

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. The Clerk is also responsible for payroll administration. In addition, the Clerk also administers the Records Management budget (refer to department number 1196).

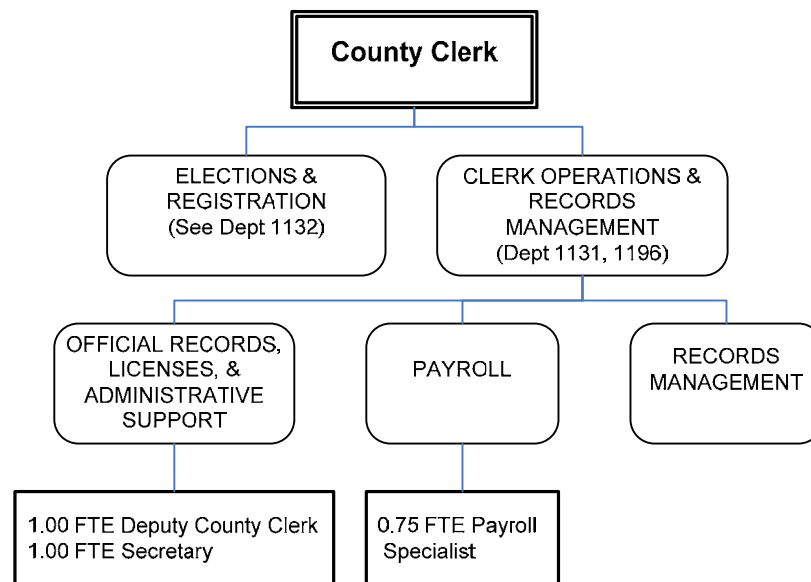
Prior to FY 2013, the Clerk was responsible for administering employee benefits, property and casualty insurance, and bonding for elected officials. Beginning in FY 2013, these responsibilities have been transferred to Human Resources.

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

As noted above, responsibility for employee benefit administration, property and casualty insurance, and bonding for elected officials has been transferred to Human Resources effective January 1, 2013. Accordingly, two full-time benefited positions have been transferred to the Human Resources budget. 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3316	LICENSES AND PERMITS LICENSES OTHER	3,418	3,100	3,100	3,100	0	3,100	0
	SUBTOTAL *****	3,418	3,100	3,100	3,100	0	3,100	0
	CHARGES FOR SERVICES							
3510	COPIES	0	50	900	50	0	50	0
3569	OTHER FEES	3,561	3,600	3,600	3,600	0	3,600	0
3580	TAX SUPPLEMENT FEES	23,894	22,500	22,500	22,500	0	22,500	0
	SUBTOTAL *****	27,456	26,150	27,000	26,150	0	26,150	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	30,874	29,250	30,100	29,250	0	29,250	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	223,305	237,012	238,061	167,665	0	167,665	29-
10110	OVERTIME	476	0	0	0	0	0	0
10200	FICA	16,374	18,131	17,463	12,826	0	12,826	29-
10300	HEALTH INSURANCE	27,312	28,500	28,500	19,000	0	19,000	33-
10325	DISABILITY INSURANCE	816	687	687	486	0	486	29-
10350	LIFE INSURANCE	303	282	282	188	0	188	33-
10375	DENTAL INSURANCE	2,047	2,136	2,136	1,896	0	1,896	11-
10400	WORKERS COMP	591	568	568	385	0	385	32-
10500	401(A) MATCH PLAN	2,250	2,106	2,355	1,404	0	1,404	33-
	SUBTOTAL *****	273,476	289,422	290,052	203,850	0	203,850	29-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,938	3,000	2,000	3,000	0	3,000	0
23001	PRINTING	419	700	550	700	0	700	0
23050	OTHER SUPPLIES	0	450	200	450	0	450	0
	SUBTOTAL *****	2,358	4,150	2,750	4,150	0	4,150	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	100	400	200	250	0	250	37-
37200	SEMINARS/CONFEREN/MEETING	850	1,000	750	1,000	0	1,000	0
37210	TRAINING/SCHOOLS	0	250	0	250	0	250	0
	SUBTOTAL *****	950	1,650	950	1,500	0	1,500	9-
	UTILITIES							
48000	TELEPHONES	1,742	2,000	1,850	2,000	0	1,760	12-
	SUBTOTAL *****	1,742	2,000	1,850	2,000	0	1,760	12-
	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	138	1,000	300	300	0	300	70-
	SUBTOTAL *****	138	1,000	300	300	0	300	70-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	100	100	50	100	0	100	0
71500	BUILDING USE/RENT CHARGE	14,534	13,888	13,888	14,976	0	14,976	7
	SUBTOTAL *****	14,634	13,988	13,938	15,076	0	15,076	7
	OTHER							
84400	PUBLIC NOTICES	1,452	2,000	1,500	2,000	0	2,000	0
86897	FICA/FED W/H OVER AND SHORT	10-	0	0	0	0	0	0
	SUBTOTAL *****	1,442	2,000	1,500	2,000	0	2,000	0
	FIXED ASSET ADDITIONS							
92000	REPLCMENT OFFICE EQUIP	0	0	0	0	3,600	3,600	0
	SUBTOTAL *****	0	0	0	0	3,600	3,600	0
	TOTAL EXPENDITURES *****	294,742	314,260	311,340	228,926	3,600	232,286	26-

County Clerk and Records Management

1196 RECORDS MANAGEMENT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	150	0	0	0	0	0
	SUBTOTAL *****	0	150	0	0	0	0	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	24,499	33,032	33,032	29,391	0	29,391	11-
	SUBTOTAL *****	24,499	33,032	33,032	29,391	0	29,391	11-
	OTHER							
83160	RECYCLING & DUMP FEES	187	900	850	1,000	0	1,000	11
	SUBTOTAL *****	187	900	850	1,000	0	1,000	11
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	0	0	0	800	0	800	0
	SUBTOTAL *****	0	0	0	800	0	800	0
	TOTAL EXPENDITURES *****	24,686	34,082	33,882	31,191	0	31,191	8-

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.

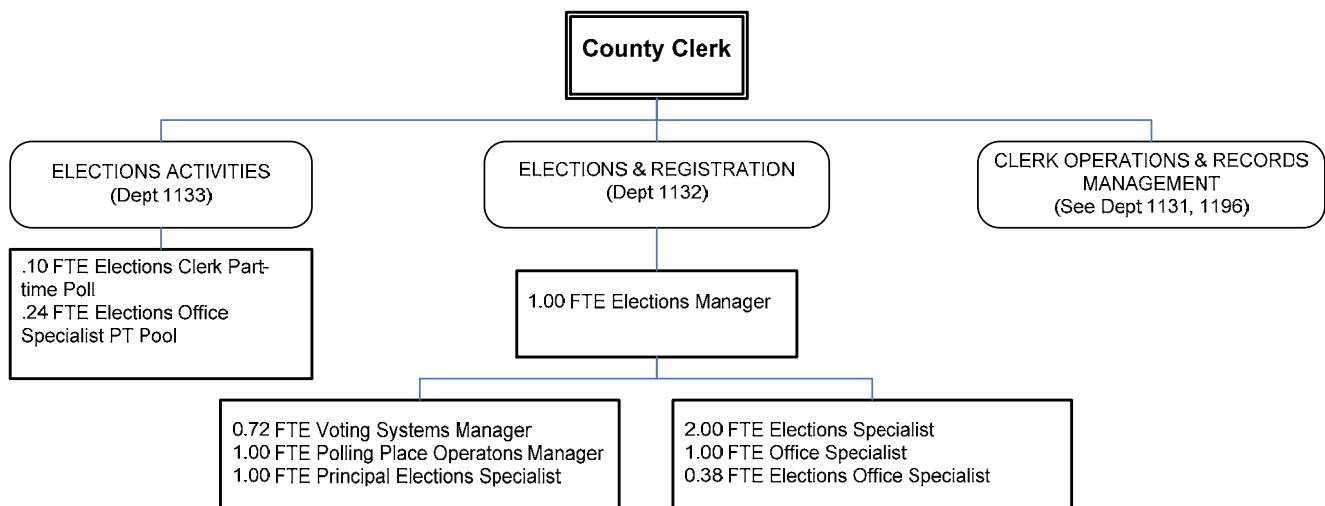
Budget Highlights

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 2013 budget reflects decreased General Fund appropriations for county election expenses in comparison to the prior year, which included large appropriations associated with the primary and general elections. The Election Services budget (2300) includes appropriations for new polling equipment (scanners, tablets, electronic poll books, etc...)

Beginning in FY 2012, 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. This activity is accounted for within department #2330; unspent grant award will be re-budgeted as needed in subsequent fiscal years.

Organizational Chart



Elections and Registration

Annual Budget

1132 ELECTION & REGISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	28,929	71,577	20,000	0	0	0	0
	SUBTOTAL *****	28,929	71,577	20,000	0	0	0	0
CHARGES FOR SERVICES								
3510	COPIES	69	0	600	100	0	100	0
3526	REIMBURSEMENT FOR ELECTION	22,129	0	0	0	0	0	0
	SUBTOTAL *****	22,198	0	600	100	0	100	0
MISCELLANEOUS								
3830	SALES	972	0	900	200	0	200	0
3887	ADMIN & INDIRECT COST REIMB	817	0	0	0	0	0	0
3890	MISCELLANEOUS	65	30	300	30	0	30	0
	SUBTOTAL *****	1,854	30	1,200	230	0	230	666
	TOTAL REVENUES *****	52,982	71,607	21,800	330	0	330	99-
PERSONAL SERVICES								
10100	SALARIES & WAGES	240,238	294,141	267,463	280,389	0	280,389	4-
10110	OVERTIME	0	0	37	0	0	0	0
10200	FICA	16,907	22,501	19,423	21,449	0	21,449	4-
10300	HEALTH INSURANCE	33,250	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	888	765	765	786	0	786	2
10350	LIFE INSURANCE	369	329	329	329	0	329	0
10375	DENTAL INSURANCE	2,492	2,492	2,492	3,318	0	3,318	33
10400	WORKERS COMP	688	705	705	644	0	644	8-
10500	401(A) MATCH PLAN	1,950	2,457	2,850	2,457	0	2,457	0
10600	UNEMPLOYMENT BENEFITS	421	978	147	0	0	0	0
	SUBTOTAL *****	297,205	357,618	327,461	342,622	0	342,622	4-
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	2,148	2,500	1,150	2,500	0	2,500	0
23001	PRINTING	4,052	11,300	6,000	11,300	0	11,300	0
23005	ELECTION SUPPLIES	11,306	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	181	0	0	0	0	0	0
	SUBTOTAL *****	17,689	13,800	7,150	13,800	0	13,800	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	750	1,000	1,000	1,000	0	1,000	0
37200	SEMINARS/CONFEREN/MEETING	150	1,200	800	1,200	0	1,200	0
37210	TRAINING/SCHOOLS	0	250	250	250	0	250	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	700	800	700	0	700	0
37230	MEALS & LODGING-TRAINING	653	800	1,700	1,700	0	1,700	112
	SUBTOTAL *****	1,553	3,950	4,550	4,850	0	4,850	22
UTILITIES								
48000	TELEPHONES	3,458	8,000	3,400	6,000	0	5,760	28-
48200	ELECTRICITY	2,599	9,300	3,750	3,800	0	3,800	59-
48300	WATER	33	250	20	50	0	50	80-
48600	SEWER USE	0	0	50	50	0	50	0
	SUBTOTAL *****	6,091	17,550	7,220	9,900	0	9,660	44-
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	54	0	0	0	0	0	0
59200	LOCAL MILEAGE	72	100	100	100	0	100	0
	SUBTOTAL *****	126	100	100	100	0	100	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	940	37,900	2,000	37,900	0	37,900	0
60200	EQUIP REPAIRS/MAINTENANCE	0	250	0	250	0	250	0
	SUBTOTAL *****	940	38,150	2,000	38,150	0	38,150	0
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	0	500	500	500	0	500	0
71000	INSURANCE AND BONDS	0	200	0	200	0	200	0
71100	OUTSIDE SERVICES	250	1,000	1,000	1,000	0	1,000	0
71101	PROFESSIONAL SERVICES	2,114	3,000	2,423	3,000	0	3,000	0
71500	BUILDING USE/RENT CHARGE	53,825	51,924	51,924	55,122	0	55,122	6
	SUBTOTAL *****	56,189	56,624	55,847	59,822	0	59,822	5

Elections and Registration

1132 ELECTION & REGISTRATION 100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
84010	RECEPTION/MEETINGS	0	60	60	60	0	60	0
84400	PUBLIC NOTICES	133	2,000	700	700	0	700	65-
85900	COUNTY ELECTION EXPENSE	66,296	0	0	0	0	0	0
	SUBTOTAL *****	66,430	2,060	760	760	0	760	63-
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	3,500	0	0	0	0	0	0
	SUBTOTAL *****	3,500	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	449,727	489,852	405,088	470,004	0	469,764	4-

1133 ELECTION ACTIVITIES

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	0	40,000	60,000	15,000	0	15,000	62-
	SUBTOTAL *****	0	40,000	60,000	15,000	0	15,000	62-
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	0	0	3,500	0	0	0	0
	SUBTOTAL *****	0	0	3,500	0	0	0	0
	TOTAL REVENUES *****	0	40,000	63,500	15,000	0	15,000	62-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	24,250	0	7,724	0	7,724	68-
10200	FICA	0	1,855	0	590	0	590	68-
10400	WORKERS COMP	0	58	0	17	0	17	70-
	SUBTOTAL *****	0	26,163	0	8,331	0	8,331	68-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	2,500	200	0	0	0	0
23005	ELECTION SUPPLIES	0	29,500	5,000	0	0	0	0
	SUBTOTAL *****	0	32,000	5,200	0	0	0	0
	UTILITIES							
48050	CELLULAR TELEPHONES	0	2,000	0	0	0	0	0
	SUBTOTAL *****	0	2,000	0	0	0	0	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	150	0	0	0	0	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	300	206	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	136	0	0	0	0
	SUBTOTAL *****	0	450	342	0	0	0	0
	OTHER							
85900	COUNTY ELECTION EXPENSE	0	982,000	800,000	70,000	0	70,000	92-
	SUBTOTAL *****	0	982,000	800,000	70,000	0	70,000	92-
	TOTAL EXPENDITURES *****	0	1,042,613	805,542	78,331	0	78,331	92-

Elections and Registration

2300 ELECTION SERVICES

230 ELECTION SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3451	STATE REIMB-GRANT/PROGRAM/OTHR	26,017	19,000	37,426	19,000	0	19,000	0
	SUBTOTAL *****	26,017	19,000	37,426	19,000	0	19,000	0
CHARGES FOR SERVICES								
3526	REIMBURSEMENT FOR ELECTION	9,540	36,000	99,322	18,000	0	18,000	50-
	SUBTOTAL *****	9,540	36,000	99,322	18,000	0	18,000	50-
INTEREST								
3711	INT-OVERNIGHT	66	50	75	50	0	50	0
3712	INT-LONG TERM INVEST	337	300	425	300	0	300	0
3798	INC/DEC IN FV OF INVESTMENTS	137	0	0	0	0	0	0
	SUBTOTAL *****	540	350	500	350	0	350	0
	TOTAL REVENUES *****	36,097	55,350	137,248	37,350	0	37,350	32-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	46	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	31,000	237	31,000	0	31,000	0
	SUBTOTAL *****	46	31,000	237	31,000	0	31,000	0
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFEREN/MEETING	299	3,000	0	3,000	0	3,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	396	3,000	403	3,000	0	3,000	0
37230	MEALS & LODGING-TRAINING	391	3,300	230	3,300	0	3,300	0
	SUBTOTAL *****	1,086	9,300	633	9,300	0	9,300	0
UTILITIES								
48050	CELLULAR TELEPHONES	1,476	1,800	1,750	1,500	0	1,500	16-
	SUBTOTAL *****	1,476	1,800	1,750	1,500	0	1,500	16-
OTHER								
86850	CONTINGENCY	0	8,600	0	40,000	0	40,000	365
	SUBTOTAL *****	0	8,600	0	40,000	0	40,000	365
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	109,250	55,817	109,250	0	109,250	0
	SUBTOTAL *****	0	109,250	55,817	109,250	0	109,250	0
	TOTAL EXPENDITURES *****	2,609	159,950	58,437	191,050	0	191,050	19

2311 ELECTION REFORM PAYMENTS GRANT

231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	42,346	28,604	28,604	0	0	0	0
	SUBTOTAL *****	42,346	28,604	28,604	0	0	0	0
	TOTAL REVENUES *****	42,346	28,604	28,604	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	42,346	28,604	28,604	0	0	0	0
	SUBTOTAL *****	42,346	28,604	28,604	0	0	0	0
	TOTAL EXPENDITURES *****	42,346	28,604	28,604	0	0	0	0

Elections and Registration

2312 VOTING ACCESS FOR DISABL GRANT

231 FEDERAL HAVA ELECTION FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	618	0	0	0	0	0	0
	SUBTOTAL *****	618	0	0	0	0	0	0
	TOTAL REVENUES *****	618	0	0	0	0	0	0
	MATERIALS & SUPPLIES							
23005	ELECTION SUPPLIES	618	0	0	0	0	0	0
	SUBTOTAL *****	618	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	618	0	0	0	0	0	0

2320 ELECTION EQUIP REPLCMNT ACTVTY

232 ELECTION EQUIP REPLCMNT FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3526	REIMBURSEMENT FOR ELECTION	5,950	45,000	30,000	6,000	0	6,000	86-
	SUBTOTAL *****	5,950	45,000	30,000	6,000	0	6,000	86-
	INTEREST							
3711	INT-OVERNIGHT	84	50	440	440	0	440	780
3712	INT-LONG TERM INVEST	466	500	59	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	152	0	0	0	0	0	0
	SUBTOTAL *****	702	550	499	440	0	440	20-
	TOTAL REVENUES *****	6,652	45,550	30,499	6,440	0	6,440	85-

2330 FVAP EASE GRANT ACTIVITY

233 FVAP EASE GRANT FUNDS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	508,140	268,972	0	0	0	0
	SUBTOTAL *****	0	508,140	268,972	0	0	0	0
	TOTAL REVENUES *****	0	508,140	268,972	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	472,540	268,972	0	0	0	0
71101	PROFESSIONAL SERVICES	0	5,000	0	0	0	0	0
	SUBTOTAL *****	0	477,540	268,972	0	0	0	0
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	30,600	0	0	0	0	0
	SUBTOTAL *****	0	30,600	0	0	0	0	0
	TOTAL EXPENDITURES *****	0	508,140	268,972	0	0	0	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 for a medical clinic located in the City of Centralia. The facility is owned by the Hospital Board of Trustees; however, in exchange for the County's contribution, 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

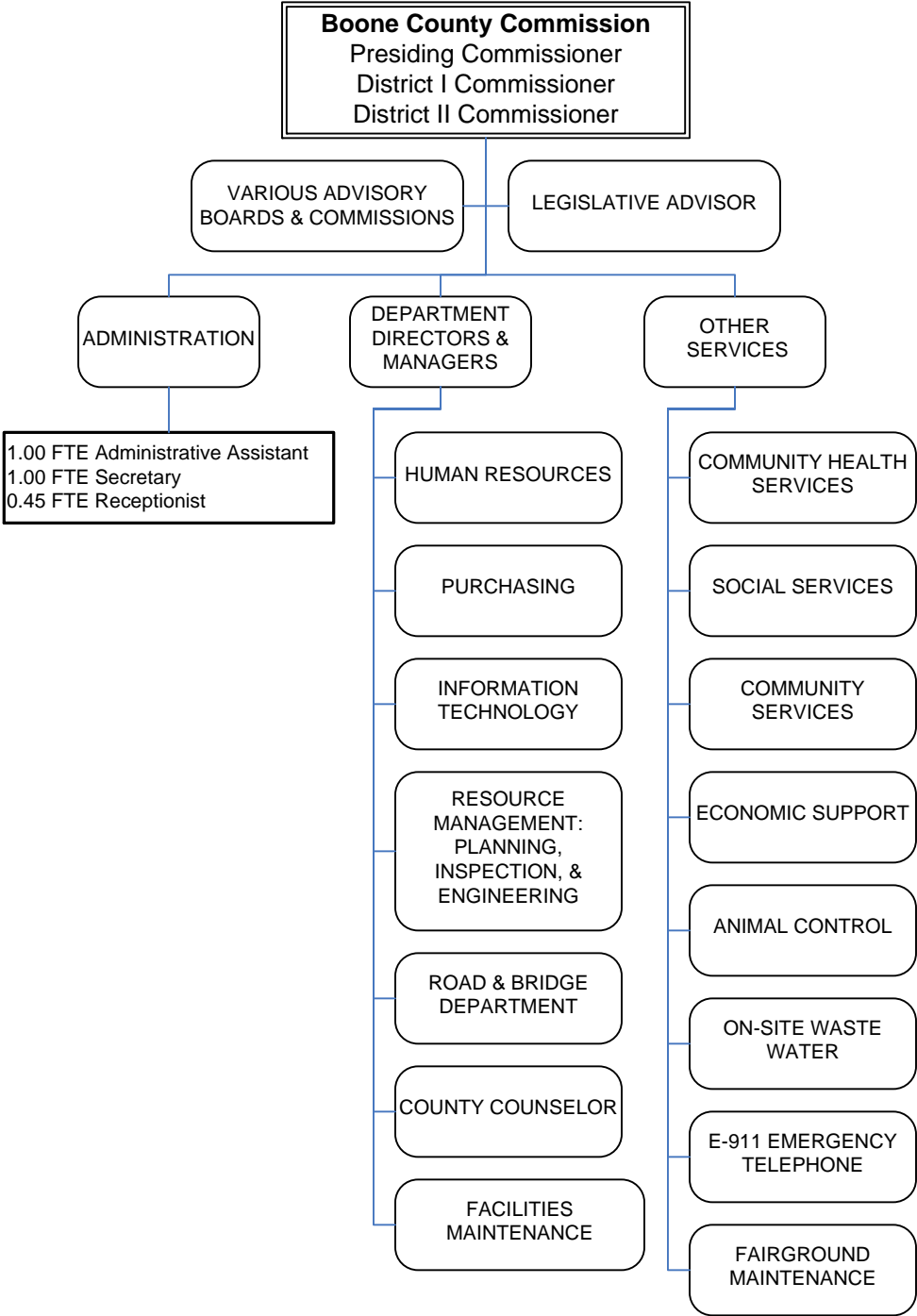
There are no significant changes to this budget.

Personnel Detail

Position Title	2011	2012	2013	2012-2013
	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	-	-	-
Administrative Assistant	-	1.00	1.00	-
Secretary	1.00	1.00	1.00	-
Receptionist	0.45	0.45	0.45	-
Total FTEs	<u>5.45</u>	<u>5.45</u>	<u>5.45</u>	<u>-</u>

County Commission and Centralia Office

Organizational Chart



County Commission and Centralia Office

Annual Budget

1121 COUNTY COMMISSION

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	0	0	0	0	2,200	2,200	0
	SUBTOTAL *****	0	0	0	0	2,200	2,200	0
	TOTAL REVENUES *****	0	0	0	0	2,200	2,200	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	294,357	325,007	322,694	333,264	0	333,264	2
10200	FICA	22,502	25,968	24,812	26,722	0	26,722	2
10300	HEALTH INSURANCE	22,167	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	1,055	908	908	932	0	932	2
10350	LIFE INSURANCE	237	235	235	235	0	235	0
10375	DENTAL INSURANCE	1,661	1,780	1,780	2,370	0	2,370	33
10400	WORKERS COMP	843	814	814	803	0	803	1-
10500	401(A) MATCH PLAN	540	1,755	1,365	1,755	0	1,755	0
10850	VEHICLE ALLOWANCE	14,178	14,456	14,745	16,047	0	16,047	11
	SUBTOTAL *****	357,542	394,673	391,103	405,878	0	405,878	2
	MATERIALS & SUPPLIES							
22000	POSTAGE	22	0	0	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	271	349	284	285	0	285	18-
23000	OFFICE SUPPLIES	551	850	850	850	0	850	0
23001	PRINTING	846	300	250	460	0	460	53
23050	OTHER SUPPLIES	113	0	0	150	0	150	0
23850	MINOR EQUIP & TOOLS (<\$1000)	145	300	200	200	0	200	33-
23855	FURNITURE/FIXTURE <\$1000	159	0	0	0	0	0	0
	SUBTOTAL *****	2,109	1,799	1,584	1,945	0	1,945	8
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	400	400	486	500	0	500	25
37200	SEMINARS/CONFEREN/MEETING	611	675	360	675	0	1,270	88
37210	TRAINING/SCHOOLS	85	125	50	125	0	125	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	657	1,115	695	1,314	0	1,314	17
37230	MEALS & LODGING-TRAINING	348	1,115	1,311	1,414	0	1,414	26
	SUBTOTAL *****	2,101	3,430	2,902	4,028	0	4,623	34
	UTILITIES							
48000	TELEPHONES	3,523	3,700	3,700	3,700	0	3,700	0
48050	CELLULAR TELEPHONES	2,272	2,220	2,200	2,880	0	2,880	29
	SUBTOTAL *****	5,795	5,920	5,900	6,580	0	6,580	11
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	1,434	1,500	1,000	1,460	0	1,460	2-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	40	40	0	40	0
59100	VEHICLE REPAIRS/MAINTENANCE	567	1,000	188	1,000	0	1,000	0
59105	TIRES	13	0	0	600	0	600	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	197	160	0	160	0
59200	LOCAL MILEAGE	377	900	900	900	0	900	0
	SUBTOTAL *****	2,394	3,400	2,325	4,160	0	4,160	22
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	744	800	800	800	0	800	0
60200	EQUIP REPAIRS/MAINTENANCE	85	46	0	0	0	0	0
	SUBTOTAL *****	829	846	800	800	0	800	5-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	295	375	35	375	0	375	0
71101	PROFESSIONAL SERVICES	26,295	25,995	25,995	25,995	0	25,995	0
71500	BUILDING USE/RENT CHARGE	20,066	19,174	19,174	20,674	0	20,674	7
	SUBTOTAL *****	46,656	45,544	45,204	47,044	0	47,044	3
	OTHER							
83100	AWARDS	0	50	0	50	0	50	0
84010	RECEPTION/MEETINGS	1,144	1,335	1,335	1,950	0	1,950	46
	SUBTOTAL *****	1,144	1,385	1,335	2,000	0	2,000	44
	FIXED ASSET ADDITIONS							
92400	REPLCMNT AUTO/TRUCKS	0	0	0	0	26,950	26,950	0
	SUBTOTAL *****	0	0	0	0	26,950	26,950	0

County Commission and Centralia Office

TOTAL EXPENDITURES *****		418,573	456,997	451,153	472,435	26,950	499,980	9
1125 CENTRALIA OFFICE								
100 GENERAL FUND								
ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	721	780	780	780	0	780	0
48100	NATURAL GAS	320	240	500	504	0	504	110
48200	ELECTRICITY	2,376	2,825	2,825	2,825	0	2,825	0
48300	WATER	264	360	360	360	0	360	0
48400	SOLID WASTE	124	144	144	144	0	144	0
48600	SEWER USE	62	100	87	100	0	100	0
	SUBTOTAL *****	3,869	4,449	4,696	4,713	0	4,713	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	212	0	212	6
	SUBTOTAL *****	2,000	2,000	2,000	2,012	0	2,012	0
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	3,155	2,686	2,686	2,686	0	2,686	0
	SUBTOTAL *****	3,155	2,686	2,686	2,686	0	2,686	0
	TOTAL EXPENDITURES *****	9,024	9,135	9,382	9,411	0	9,411	3

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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 County Counselor position was reclassified mid-year FY 2012; the budget reflects the full-year impact of this increase. There are no other significant changes to the budget.

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

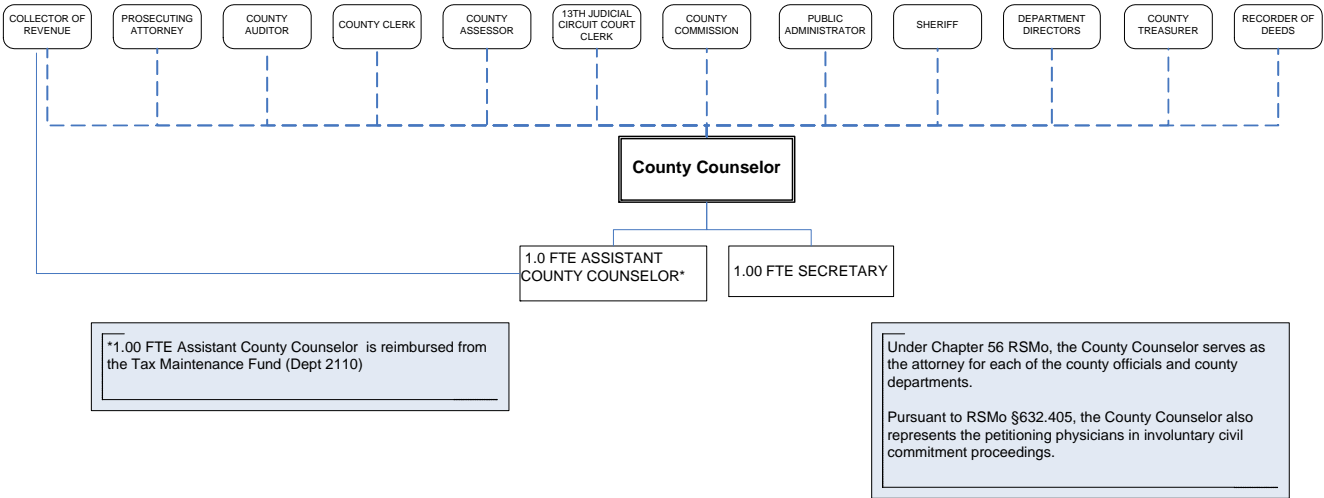
Performance Measure	2011 Actual	2012 Estimated	2013 Projected
Total Contracts Drafted/Reviewed	345	300	300
Mental Health (631/632 cases) Processed	300	260	260
Legal Opinions Provided	1405	1100	1100

Personnel Detail

Position Title	2011 Full-time Equivalent	2012 Full-time Equivalent	2013 Full-time Equivalent	2012-2013 Change
County Counselor	1.00	1.00	1.00	-
Assistant County Counselor	1.00	1.00	1.00	-
Secretary	0.70	1.00	1.00	-
Total FTEs	2.70	3.00	3.00	-

County Counselor

Organizational Chart



County Counselor

Annual Budget

1126 COUNTY COUNSELOR OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	55,608	64,879	64,879	56,262	0	56,262	13-
3558	ATTORNEY FEES	8,042	2,000	4,437	2,000	0	2,000	0
	SUBTOTAL *****	63,650	66,879	69,316	58,262	0	58,262	12-
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	63,650	66,879	69,316	58,262	0	58,262	12-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	146,851	174,618	166,163	186,860	0	186,860	7
10200	FICA	10,100	13,359	11,780	14,294	0	14,294	6
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	526	515	499	541	0	541	5
10350	LIFE INSURANCE	154	141	141	141	0	141	0
10375	DENTAL INSURANCE	1,068	1,068	1,068	1,422	0	1,422	33
10400	WORKERS COMP	490	473	457	476	0	476	0
10500	401(A) MATCH PLAN	1,155	1,053	1,170	1,053	0	1,053	0
	SUBTOTAL *****	174,595	205,477	195,528	219,037	0	219,037	6
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	6,956	7,700	7,000	9,353	0	9,353	21
23000	OFFICE SUPPLIES	946	1,800	1,000	1,500	0	1,500	16-
23001	PRINTING	87	350	100	350	0	350	0
23850	MINOR EQUIP & TOOLS (<\$1000)	422	1,500	500	1,500	0	1,500	0
	SUBTOTAL *****	8,413	11,350	8,600	12,703	0	12,703	11
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	610	790	790	790	0	790	0
37210	TRAINING/SCHOOLS	1,921	2,290	1,500	2,400	0	2,400	4
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	4	150	150	150	0	150	0
	SUBTOTAL *****	2,536	3,230	2,440	3,340	0	3,340	3
	UTILITIES							
48000	TELEPHONES	764	1,200	750	1,240	0	1,240	3
48002	DATA COMMUNICATIONS	420	420	420	420	0	420	0
	SUBTOTAL *****	1,184	1,620	1,170	1,660	0	1,660	2
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	214	360	250	250	0	250	30-
	SUBTOTAL *****	214	360	250	250	0	250	30-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	137	1,500	300	500	0	500	66-
	SUBTOTAL *****	137	1,500	300	500	0	500	66-
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	350	50	350	0	350	0
71100	OUTSIDE SERVICES	94	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	2,870	1,920	950	0	950	66-
71105	LEGAL SERVICES	0	11,080	0	13,000	0	13,000	17
71500	BUILDING USE/RENT CHARGE	9,064	8,661	8,661	9,334	0	9,334	7
	SUBTOTAL *****	9,158	22,961	10,631	23,634	0	23,634	2
	OTHER							
84801	TRANSCRIPTS-CIVIL	53	250	50	250	0	250	0
	SUBTOTAL *****	53	250	50	250	0	250	0
	TOTAL EXPENDITURES *****	196,292	246,748	218,969	261,374	0	261,374	5

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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.

Annual Budget

1123 EMERGENCY & CONTINGENCY

100 GENERAL FUND								%CHG
ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	FROM PY BUD
	OTHER							
86800	EMERGENCY	0	679,597	0	750,000	0	750,000	10
86850	CONTINGENCY	0	29,925	0	100,000	0	0	0
	SUBTOTAL *****	0	709,522	0	850,000	0	750,000	5
	TOTAL EXPENDITURES *****	0	709,522	0	850,000	0	750,000	5

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Employee Benefits

Department Number 1192

Mission

This budget contains appropriations for employee benefits that are not otherwise included in individual departmental budgets, such as health and dental benefits. 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 jointly administered by Human Resources and the Clerk (payroll).

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		2011	2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET +	PROJECTED	CORE	SUPPLMENTAL	ADOPTED	FROM
			REVISIONS		REQUEST	REQUEST	BUDGET	PY
								BUD
3890	MISCELLANEOUS	2,455	0	1,425	1,000	0	1,000	0
	SUBTOTAL *****	2,455	0	1,425	1,000	0	1,000	0
	TOTAL REVENUES *****	2,455	0	1,425	1,000	0	1,000	0
	PERSONAL SERVICES							
10600	UNEMPLOYMENT BENEFITS	0	1,963	10,300	0	0	28,000	326
	SUBTOTAL *****	0	1,963	10,300	0	0	28,000	326
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	5,500	11,000	11,000	11,000	0	11,000	0
71104	ADMINISTRATIVE SERVICES	6,560	7,000	6,300	7,000	0	7,000	0
	SUBTOTAL *****	12,060	18,000	17,300	18,000	0	18,000	0
	TOTAL EXPENDITURES *****	12,060	19,963	27,600	18,000	0	46,000	130

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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.

Beginning in FY 2013, responsibility for administration of employee benefits, property and casualty insurance, and public official's bond is transferred from the County Clerk to Human Resources.

Budget Highlights

As noted above, administration of employee benefits, property and casualty insurance, and public official's bonds is transferred to Human Resources beginning in FY 2013. Accordingly, two full-time benefitted positions have been transferred from the Clerk's budget to this budget. There are no other significant changes to this budget.

Performance Measures

Performance Measure	2011 Actual	2012 Estimated	2013 Projected
Number of Total Applications Received/Processed	2,496	2,225	2600
Number of Job Postings	35	33	35
Number of Typing Tests Administered	632	625	630
Number of Job Announcements Mailed/Emailed	2,415	2,277	2415
Number of Phone Calls Received by HR Asst (Approx)	1,988	2,100	2000
Number of Visitors /Cust Greeted by HR Asst (Approx)	1,503	1,400	1400
Number of Interviews Scheduled through HR Office	124	160	165
Number of Criminal Background Searches Initiated	17	36	40
Number of Driving Record Searches Initiated	1	18	15
Number of Random PW Drug Screens Coordinated	24	24	24
Number of Random PW Alcohol Screens Coordinated	12	125	12
Number of Pre-Employment PW Drug Screens Coordinated	1	4	3
Number of Personnel Advisory Committee Mtgs Facilitated	1	3	4
Number of Job Classification Committee Mtgs Facilitated	6	3	6
Number of New Employee Orientations Facilitated	1	3	3

Human Resources

Personnel Detail

Human Resources

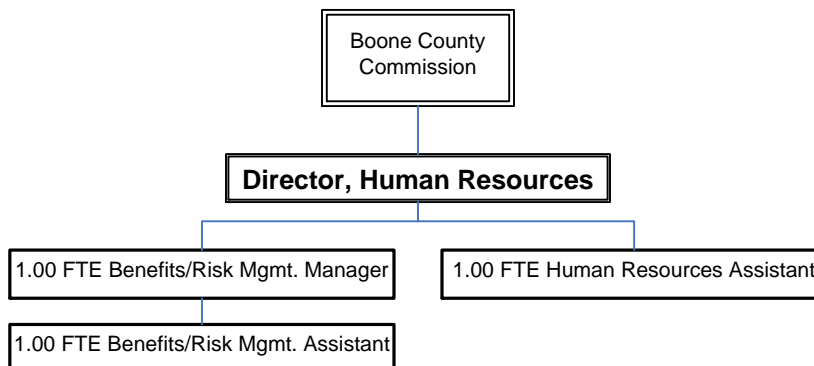
Dept. No. 1115

Personnel Detail

Position Title	2011 Full-time Equivalent	2012 Full-time Equivalent	2013 Full-time Equivalent	2012-2013 Change
Director, Human Resources	1.00	1.00	1.00	-
Benefits/Risk Management Manager	-	-	1.00 a	1.00
Human Resources Assistant	1.00	1.00	1.00	-
Benefits/Risk Management Assistant	-	-	1.00 a	1.00
Total FTEs	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>	<u>2.00</u>
Overtime	\$ 1,000	\$ 500	\$ 500	\$ -

a Benefits/Risk Management reorganized under Department 1115 starting FY2013; moved from Department 1131

Organizational Chart



Human Resources

Annual Budget

1115 HUMAN RESOURCES

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
PERSONAL SERVICES								
10100	SALARIES & WAGES	96,532	98,463	98,512	175,376	0	175,376	78
10110	OVERTIME	164	500	500	500	0	500	0
10200	FICA	7,378	7,570	7,540	13,454	0	13,454	77
10300	HEALTH INSURANCE	9,500	9,500	9,500	19,000	0	19,000	100
10325	DISABILITY INSURANCE	357	285	285	508	0	508	78
10350	LIFE INSURANCE	105	94	94	188	0	188	100
10375	DENTAL INSURANCE	712	712	712	1,896	0	1,896	166
10400	WORKERS COMP	253	237	237	404	0	404	70
10500	401(A) MATCH PLAN	780	702	780	1,404	0	1,404	100
SUBTOTAL *****		115,783	118,063	118,160	212,730	0	212,730	80
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	1,953	2,000	2,100	2,200	156	2,100	5
23000	OFFICE SUPPLIES	213	800	400	600	0	1,000	25
23001	PRINTING	0	500	0	350	0	495	1-
23050	OTHER SUPPLIES	371	700	500	500	0	1,150	64
SUBTOTAL *****		2,538	4,000	3,000	3,650	156	4,745	18
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	560	500	465	500	0	450	10-
37200	SEMINARS/CONFEREN/MEETING	1,386	1,900	1,300	0	0	0	0
37210	TRAINING/SCHOOLS	577	1,224	750	750	0	750	38-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	532	727	500	590	0	90	87-
37230	MEALS & LODGING-TRAINING	1,851	1,756	1,470	1,479	0	375	78-
SUBTOTAL *****		4,907	6,107	4,485	3,319	0	1,665	72-
UTILITIES								
48000	TELEPHONES	889	1,000	875	950	0	1,430	43
48050	CELLULAR TELEPHONES	247	350	250	300	0	300	14-
SUBTOTAL *****		1,136	1,350	1,125	1,250	0	1,730	28
VEHICLE EXPENSE								
59200	LOCAL MILEAGE	23	60	25	30	0	30	50-
SUBTOTAL *****		23	60	25	30	0	30	50-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	197	506	500	200	0	567	12
SUBTOTAL *****		197	506	500	200	0	567	12
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	1,943	2,800	2,800	3,000	0	3,000	7
71500	BUILDING USE/RENT CHARGE	3,840	7,234	7,234	9,845	0	9,845	36
SUBTOTAL *****		5,783	10,034	10,034	12,845	0	12,845	28
OTHER								
83100	AWARDS	112	376	375	400	0	400	6
84010	RECEPTION/MEETINGS	90	500	730	1,000	0	1,000	100
84300	ADVERTISING	19,041	20,400	20,400	21,000	0	21,000	2
SUBTOTAL *****		19,244	21,276	21,505	22,400	0	22,400	5
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	0	0	0	2,400	0	0
SUBTOTAL *****		0	0	0	0	2,400	0	0
TOTAL EXPENDITURES *****		149,615	161,396	158,834	256,424	2,556	256,712	59

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	2011	2012	2013	2013	2013	2013
			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	\$ 1,254,114	\$ 1,400,339	\$ 1,023,901	\$ 409,958	\$ 159,861	\$ 1,593,720
100	1175	GIS - Consortium	1,892	618	-	5,189	-	5,189
100	1176	GIS - County	148,152	163,193	130,908	44,052	-	174,960
		Subtotal	<u>1,404,158</u>	<u>1,564,150</u>	<u>1,154,809</u>	<u>459,199</u>	<u>159,861</u>	<u>1,773,869</u>
Mail Services								
100	1194	Mail Services	308,840	375,917	72,091	328,877	-	400,968
		Subtotal	<u>308,840</u>	<u>375,917</u>	<u>72,091</u>	<u>328,877</u>	<u>-</u>	<u>400,968</u>
		Total	<u>\$ 1,712,998</u>	<u>\$ 1,940,067</u>	<u>\$ 1,226,900</u>	<u>\$ 788,076</u>	<u>\$ 159,861</u>	<u>\$ 2,174,837</u>

Information Technology and Mail Services Summary

Personnel Summary

Position Title	Departmental Funding Source						Change
	FY	FY	Dept.	Dept.	Dept.	FY	
	2011	2012	No. 1170	No. 1176	No. 1194	2013 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		
Information Technology & GIS							
Director, Information Technology	1.00	1.00	1.00	-	-	1.00	-
Supervisor, Systems Analysis	1.00	1.00	1.00	-	-	1.00	-
Supervisor, Programming & Analysis	1.00	1.00	1.00	-	-	1.00	-
System Administrator	1.00	1.00	2.00	-	-	2.00	1.00
Computer Operations Analyst	1.00	1.00	1.00	-	-	1.00	-
Senior Programmer Analyst	5.00 ^a	5.00 ^a	5.00	-	-	5.00 ^a	-
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 ^b	0.13 ^b	-	0.11 ^b	-	0.11	(0.02)
Subtotal	<u>16.31</u>	<u>16.13</u>	<u>15.00</u>	<u>2.11</u>	<u>-</u>	<u>17.11</u>	<u>0.98</u>
Mail Services							
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>
Total FTEs	<u>18.31</u>	<u>18.13</u>	<u>15.00</u>	<u>2.11</u>	<u>2.00</u>	<u>19.11</u>	<u>0.98</u>
Overtime	\$ 4,100	\$ 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 replacement practices transitioned from age-driven replacement to performance-driven replacement, resulting in reduced annual appropriations. In addition, budgetary constraints from the recession resulted in deferred equipment replacement, particularly for desktop computers. The FY 2013 budget includes approximately \$160,000 in General Fund appropriations for computer-related fixed asset purchases; this is about double the amount appropriated in prior years.

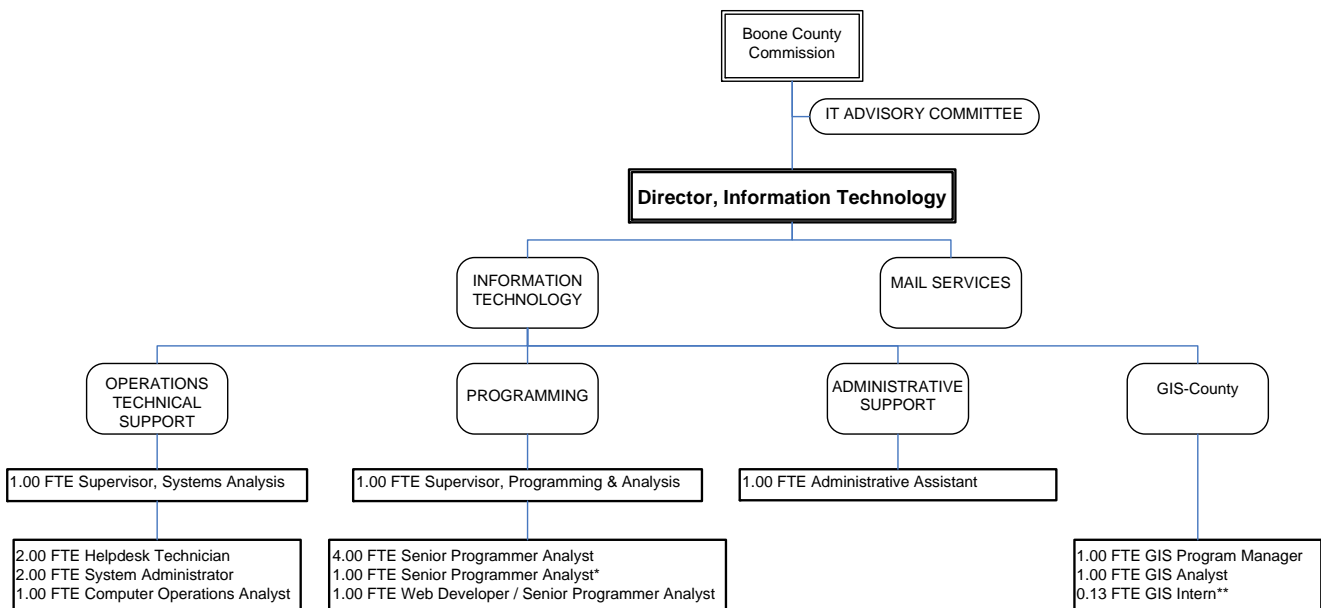
The FY 2013 budget also includes funding for an additional full-time benefitted position, a System Administrator/Analyst.

Information Technology & GIS

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, 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	155,480	137,712	137,712	121,499	0	121,499	11-
	SUBTOTAL *****	155,480	137,712	137,712	121,499	0	121,499	11-
	TOTAL REVENUES *****	155,480	137,712	137,712	121,499	0	121,499	11-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	748,135	780,676	779,258	807,149	57,366	887,625	13
10110	OVERTIME	2,271	2,500	2,500	2,500	0	2,500	0
10200	FICA	55,713	59,912	58,357	61,938	4,389	68,095	13
10300	HEALTH INSURANCE	66,500	66,500	66,500	66,500	4,750	71,250	7
10325	DISABILITY INSURANCE	2,757	2,263	2,263	2,340	166	2,574	13
10350	LIFE INSURANCE	739	658	658	658	47	705	7
10375	DENTAL INSURANCE	4,984	4,984	4,984	6,636	474	7,110	42
10400	WORKERS COMP	1,988	1,879	1,879	1,862	138	2,054	9
10500	401(A) MATCH PLAN	3,120	4,914	3,375	4,914	390	5,304	7
10510	CERF-EMPLOYER PD CONTRIBUTION	1,576	1,590	1,623	0	0	1,684	5
	SUBTOTAL *****	887,785	925,876	921,397	954,497	67,720	1,048,901	13
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	277	650	650	650	0	650	0
23000	OFFICE SUPPLIES	1,428	1,500	1,500	1,500	0	1,500	0
23001	PRINTING	0	200	100	200	0	200	0
23015	COMPUTER SUPPLIES	1,953	3,000	3,000	3,000	0	3,000	0
23016	MAGNETIC MEDIA	7,817	8,080	7,400	7,485	0	7,485	7-
23017	COMPUTER PAPER	2,755	2,800	2,800	2,800	0	2,800	0
23018	PRINTER SUPPLIES	54,993	55,000	55,000	55,000	0	55,000	0
23050	OTHER SUPPLIES	2,074	4,000	4,000	4,000	0	4,000	0
23850	MINOR EQUIP & TOOLS (<\$1000)	2,209	2,000	2,160	2,160	0	2,160	8
23855	FURNITURE/FIXTURE <\$1000	0	0	0	650	0	650	0
	SUBTOTAL *****	73,508	77,230	76,610	77,445	0	77,445	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	1,460	1,495	1,495	1,145	0	1,145	23-
37200	SEMINARS/CONFEREN/MEETING	2,048	6,884	6,884	7,440	0	7,440	8
37210	TRAINING/SCHOOLS	8,692	15,098	15,098	20,700	0	20,700	37
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,703	5,075	5,075	4,310	0	4,310	15-
37230	MEALS & LODGING-TRAINING	3,581	8,310	8,310	6,710	0	6,710	19-
	SUBTOTAL *****	18,484	36,862	36,862	40,305	0	40,305	9
	UTILITIES							
48000	TELEPHONES	7,993	8,400	8,400	8,020	276	8,296	1-
48002	DATA COMMUNICATIONS	10,396	7,000	7,000	18,916	0	18,916	170
48050	CELLULAR TELEPHONES	0	0	200	1,440	0	1,440	0
	SUBTOTAL *****	18,390	15,400	15,600	28,376	276	28,652	86
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	43	500	250	500	0	500	0
	SUBTOTAL *****	43	500	250	500	0	500	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	48,611	50,851	50,851	58,760	0	58,760	15
60200	EQUIP REPAIRS/MAINTENANCE	1,987	2,000	2,130	2,000	0	2,000	0
	SUBTOTAL *****	50,598	52,851	52,981	60,760	0	60,760	14
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	113,223	153,664	153,662	136,390	0	136,390	11-
71100	OUTSIDE SERVICES	18,848	24,600	24,600	26,580	0	26,580	8
71101	PROFESSIONAL SERVICES	0	1,670	9,000	5,000	3,000-	2,000	19
71500	BUILDING USE/RENT CHARGE	35,239	33,674	33,674	36,306	0	36,306	7
71600	EQUIP LEASES & METER CHR	912	1,020	1,020	1,020	0	1,020	0
	SUBTOTAL *****	168,223	214,628	221,956	205,296	3,000-	202,296	5-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	9,034	18,852	18,130	0	35,700	35,704	89
91302	COMPUTER SOFTWARE	7,931	28,552	17,552	0	32,466	32,466	13
92301	REPLC COMPUTER HDWR	18,700	39,001	39,001	0	91,410	91,440	134
92302	REPLC COMPUTER SOFTWARE	1,413	0	0	0	250	251	0
	SUBTOTAL *****	37,079	86,405	74,683	0	159,826	159,861	85
	TOTAL EXPENDITURES *****	1,254,114	1,409,752	1,400,339	1,367,179	224,822	1,618,720	14

Information Technology & GIS

1175 GIS - CONSORTIUM

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3525	CHARGES FOR SERVICES REIMB. SPECIAL PROJECTS	1,892	0	0	0	0	0	0
	SUBTOTAL *****	<u>1,892</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	TOTAL REVENUES *****	1,892	0	0	0	0	0	0
23016	MATERIALS & SUPPLIES MAGNETIC MEDIA	989	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	<u>989</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	902	2,000	618	2,000	0	2,000	0
	SUBTOTAL *****	<u>902</u>	<u>2,000</u>	<u>618</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>0</u>
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	0	2,807	0	1,189	0	1,189	57-
	SUBTOTAL *****	<u>0</u>	<u>2,807</u>	<u>0</u>	<u>1,189</u>	<u>0</u>	<u>1,189</u>	<u>57-</u>
92301	FIXED ASSET ADDITIONS REPLC COMPUTER HDWR	0	0	0	1,000	0	1,000	0
	SUBTOTAL *****	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>0</u>
	TOTAL EXPENDITURES *****	1,892	5,807	618	5,189	0	5,189	10-

Information Technology & GIS

1176 GIS - COUNTY

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	2,114	3,500	500	0	0	0	0
3569	OTHER FEES	40	0	3,000	0	0	0	0
	SUBTOTAL *****	2,154	3,500	3,500	0	0	0	0
	MISCELLANEOUS							
3830	SALES	0	0	0	2,500	0	2,500	0
	SUBTOTAL *****	0	0	0	2,500	0	2,500	0
	TOTAL REVENUES *****	2,154	3,500	3,500	2,500	0	2,500	28-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	100,214	107,104	101,974	110,435	0	110,435	3
10110	OVERTIME	7	200	100	200	0	200	0
10200	FICA	7,307	8,208	7,487	8,463	0	8,463	3
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	363	300	300	312	0	312	4
10350	LIFE INSURANCE	105	94	94	94	0	94	0
10375	DENTAL INSURANCE	712	712	712	948	0	948	33
10400	WORKERS COMP	255	257	257	254	0	254	1-
10500	401(A) MATCH PLAN	780	702	705	702	0	702	0
10600	UNEMPLOYMENT BENEFITS	0	6,400	4,480	0	0	0	0
	SUBTOTAL *****	119,245	133,477	125,609	130,908	0	130,908	1-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	240	200	45	200	0	200	0
23001	PRINTING	0	50	80	50	0	50	0
23016	MAGNETIC MEDIA	0	125	0	125	0	125	0
23017	COMPUTER PAPER	0	800	45	800	0	800	0
23018	PRINTER SUPPLIES	181	950	200	950	0	950	0
23050	OTHER SUPPLIES	515	750	0	750	0	750	0
23850	MINOR EQUIP & TOOLS (<\$1000)	126	100	850	180	0	180	80
	SUBTOTAL *****	1,063	2,975	1,220	3,055	0	3,055	2
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	230	150	0	150	0	150	0
37200	SEMINARS/CONFEREN/MEETING	385	2,000	1,590	2,000	0	2,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	86	2,000	1,965	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	228	3,000	2,856	3,000	0	3,000	0
	SUBTOTAL *****	930	7,150	6,411	7,150	0	7,150	0
	UTILITIES							
48000	TELEPHONES	591	650	650	650	0	650	0
48050	CELLULAR TELEPHONES	0	0	0	120	0	120	0
	SUBTOTAL *****	591	650	650	770	0	770	18
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	75	45	75	0	75	0
	SUBTOTAL *****	0	75	45	75	0	75	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	20,900	26,300	24,000	26,300	0	26,300	0
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	5,266	5,033	5,033	5,427	0	5,427	7
71600	EQUIP LEASES & METER CHR	156	175	175	175	0	175	0
	SUBTOTAL *****	26,322	32,508	29,208	32,902	0	32,902	1
	OTHER							
84010	RECEPTION/MEETINGS	0	100	50	100	0	100	0
	SUBTOTAL *****	0	100	50	100	0	100	0
	TOTAL EXPENDITURES *****	148,152	176,935	163,193	174,960	0	174,960	1-

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Mail Services

Department Number 1194

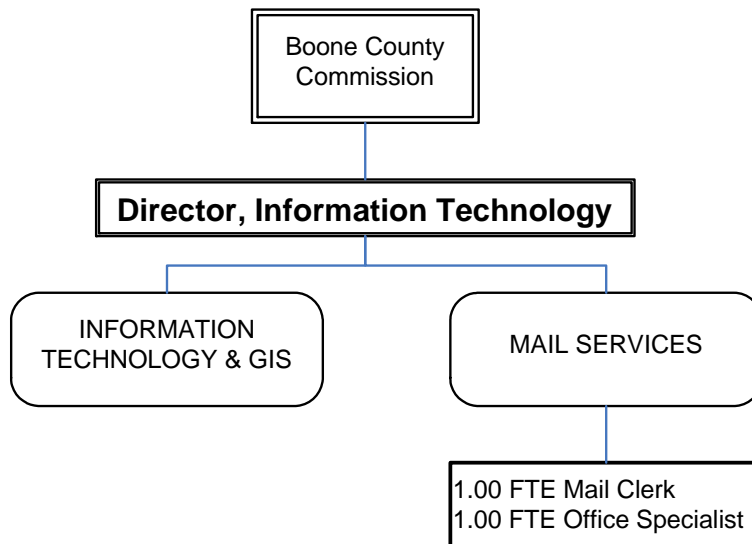
Mission

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	16,633	29,040	29,040	33,600	0	33,600	15
	SUBTOTAL *****	16,633	29,040	29,040	33,600	0	33,600	15
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	16,633	29,040	29,040	33,600	0	33,600	15
	PERSONAL SERVICES							
10100	SALARIES & WAGES	45,150	52,064	48,037	53,624	0	53,624	2
10110	OVERTIME	268	1,400	1,400	1,400	0	1,400	0
10200	FICA	3,136	4,090	3,539	4,209	0	4,209	2
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	160	150	150	155	0	155	3
10350	LIFE INSURANCE	101	94	94	94	0	94	0
10375	DENTAL INSURANCE	712	712	712	948	0	948	33
10400	WORKERS COMP	1,509	1,414	1,414	1,459	0	1,459	3
10500	401(A) MATCH PLAN	390	702	510	702	0	702	0
10600	UNEMPLOYMENT BENEFITS	0	468	0	0	0	0	0
	SUBTOTAL *****	60,928	70,594	65,356	72,091	0	72,091	2
	MATERIALS & SUPPLIES							
22000	POSTAGE	218,654	266,175	266,175	279,085	0	279,085	4
22005	BULK MAIL FEES/PERMITS	1,920	2,800	2,800	2,800	0	2,800	0
22010	SHIPPING CHARGES	1,034	3,000	2,000	3,000	0	3,000	0
23000	OFFICE SUPPLIES	2,142	2,950	2,950	3,350	0	3,350	13
23850	MINOR EQUIP & TOOLS (<\$1000)	291	200	200	200	0	200	0
	SUBTOTAL *****	224,041	275,125	274,125	288,435	0	288,435	4
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	5	200	50	200	0	200	0
	SUBTOTAL *****	5	200	50	200	0	200	0
	UTILITIES							
48000	TELEPHONES	417	480	480	445	0	445	7-
48050	CELLULAR TELEPHONES	27	75	20	75	0	75	0
	SUBTOTAL *****	444	555	500	520	0	520	6-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,143	3,200	2,800	3,200	0	3,200	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	100	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	1,088	1,500	1,500	1,500	0	1,500	0
59105	TIRES	0	500	300	500	0	500	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	310	300	0	300	0
	SUBTOTAL *****	3,231	5,200	5,010	5,600	0	5,600	7
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	6,920	8,455	8,455	9,800	0	9,800	15
	SUBTOTAL *****	6,920	8,455	8,455	9,800	0	9,800	15
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	4,800	4,800	4,800	4,800	0	4,800	0
71100	OUTSIDE SERVICES	326	1,000	500	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	17,152	16,391	16,391	17,672	0	17,672	7
71600	EQUIP LEASES & METER CHR	660	730	730	850	0	850	16
	SUBTOTAL *****	22,938	22,921	22,421	24,322	0	24,322	6
	TOTAL EXPENDITURES *****	318,510	383,050	375,917	400,968	0	400,968	4

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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.

Beginning in FY 2013, responsibility for this budget has been transferred from the County Clerk to the Human Resource Department.

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
23850	MATERIALS & SUPPLIES MINOR EQUIP & TOOLS (<\$1000)	0	855	854	700	0	700	18-
	SUBTOTAL *****	0	855	854	700	0	700	18-
	CONTRACTUAL SERVICES							
71001	AUTO PHYSICAL DAMAGE INS	22,966	24,000	24,125	24,625	0	24,625	2
71002	AUTO LIABILITY INS	47,633	52,000	50,000	49,650	0	49,650	4-
71003	INLAND MARINE INS	0	0	0	2,500	0	2,500	0
71004	PROPERTY INSURANCE	178,282	217,095	197,585	202,985	0	207,985	4-
71006	ERRORS & OMISSIONS INS	18,771	16,000	16,000	12,500	0	12,500	21-
71007	LAW ENFORCEMENT INS	111,151	116,100	116,027	124,500	0	124,500	7
71008	GENERAL LIABILITY INS	60,443	55,500	53,563	53,700	0	53,700	3-
71010	CRIME INSURANCE	2,766	2,945	2,766	2,945	0	2,945	0
71011	PUBLIC OFFICIALS BOND	16,819	9,500	7,500	16,000	0	16,000	68
	SUBTOTAL *****	458,835	493,140	467,566	489,405	0	494,405	0
	TOTAL EXPENDITURES *****	458,835	493,995	468,420	490,105	0	495,105	0

1195 INSURANCE CLAIM ACTIVITY

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3945	OTHER FINANCING SOURCES INSURANCE RECOVERIES/PROCEEDS	11,281	58,172	75,000	0	0	0	0
	SUBTOTAL *****	11,281	58,172	75,000	0	0	0	0
	TOTAL REVENUES *****	11,281	58,172	75,000	0	0	0	0
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	5,625	765	15,000	0	0	0	0
	SUBTOTAL *****	5,625	765	15,000	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	13,239	16,000	12,500	16,000	0	16,000	0
71018	OTHER CLAIMS DEDUCTIBLE	20,171	2,000	11,500	2,000	0	2,000	0
71020	UNINSURED CLAIMS	301	4,000	0	4,000	0	4,000	0
71105	LEGAL SERVICES	1,007	0	0	0	0	0	0
	SUBTOTAL *****	34,719	22,000	24,000	22,000	0	22,000	0
	OTHER							
86900	MISCELLANEOUS	4,028	0	0	0	0	0	0
	SUBTOTAL *****	4,028	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	4,138	4,200	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	5,000	0	0	0	0
92301	REPLC COMPUTER HDWR	0	0	3,000	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	21,792	91,918	80,000	0	0	0	0
	SUBTOTAL *****	21,792	96,056	92,200	0	0	0	0
	TOTAL EXPENDITURES *****	66,164	118,821	131,200	22,000	0	22,000	81-

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 the County's annual financial audit and the cost allocation plan, debt service payments for long-term debt being retired through annual appropriations from the General Fund, and operating transfers to or from the General Fund.

Budget Highlights

Property Tax Revenue-- 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 2% growth in assessed valuation for real and personal property.

Sales Tax Revenue-- The current economic downturn significantly impacted sales tax revenues, resulting in a 4% decline between FY 2007 and FY 2010. For FY 2011, sales tax grew at a rate of 3.9% and projected growth for FY 2012 is approximately 2%. The FY 2013 budget assumes 1% growth.

Hospital Lease Revenue-- 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. An annual lease payment is paid to the County and accounted for within this budget (General Fund). An additional annual lease payment, intended for community health and medical needs, is accounted for within a separate budget (see #2130). During FY 2012, an additional one-time \$1.0 million payment was made to the County. One-half of the payment (\$500,000) was used to provide a revenue guarantee for the operation of the regional airport; \$250,000 was transferred to the Road and Bridge Fund to be used for infrastructure construction; and, \$250,000 was transferred to a Capital Project Fund, to be used for future capital needs.

Professional Services-- This budget accounts for the cost of the County's annual 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.

Debt Service-- This budget also 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3001	REAL ESTATE CY	2,199,435	2,200,000	2,214,000	2,258,000	0	2,258,000	2
3002	PERSONAL PROPERTY CY	436,215	429,000	484,000	494,000	0	494,000	15
3003	RAILROAD AND UTILITY CY	87,771	86,000	86,000	86,000	0	86,000	0
3004	REPLACEMENT SURTAX/GEN CY	237,967	227,000	238,000	240,000	0	240,000	5
3011	REAL ESTATE PY	60,418	45,000	50,000	45,000	0	45,000	0
3012	PERSONAL PROPERTY PY	56,020	45,000	65,000	50,000	0	50,000	11
3013	RAILROAD & UTILITY PY	48,923	0	0	0	0	0	0
3055	OTHER PROP TAX PASS THRU	4,734	0	0	0	0	0	0
	SUBTOTAL *****	3,131,488	3,032,000	3,137,000	3,173,000	0	3,173,000	4
	SALES TAXES							
3110	SALES TAXES	12,162,397	12,290,000	12,290,000	12,413,000	0	12,413,000	1
	SUBTOTAL *****	12,162,397	12,290,000	12,290,000	12,413,000	0	12,413,000	1
	FRANCHISE TAXES							
3210	MEDIACOM	90,089	92,000	89,400	89,200	0	89,200	3-
3220	CHARTER COMMUNICATIONS	51,494	52,000	49,300	49,000	0	49,000	5-
	SUBTOTAL *****	141,583	144,000	138,700	138,200	0	138,200	4-
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	5,608	3,300	3,000	3,300	0	3,300	0
3446	COUNTY STOCK INSURANCE	1,440	1,500	3,838	1,500	0	1,500	0
3490	FISH & WILDLIFE PILT	1,180	1,200	1,264	1,200	0	1,200	0
	SUBTOTAL *****	8,229	6,000	8,102	6,000	0	6,000	0
	CHARGES FOR SERVICES							
3550	COMMISSIONS	650	60	60	60	0	60	0
3576	NEIGHBRHD IMPVMT DIST FEE	17,606	0	0	0	0	0	0
	SUBTOTAL *****	18,256	60	60	60	0	60	0
	FINES AND FORFEITURES							
3615	FINES AND FORFEITURES	12,597	10,000	13,000	10,000	0	10,000	0
	SUBTOTAL *****	12,597	10,000	13,000	10,000	0	10,000	0
	INTEREST							
3710	INTEREST	55	25	40	25	0	25	0
3712	INT-LONG TERM INVEST	1	0	0	0	0	0	0
3719	INT-FINANCIAL INST TAX	467	5	100	50	0	50	900
3724	INT - OTHER ENTITIES	109	0	0	0	0	0	0
	SUBTOTAL *****	634	30	140	75	0	75	150
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	152,581	141,674	141,674	169,394	0	169,394	19
3821	BLDG RENT	22,703	22,704	22,704	30,152	0	30,152	32
3822	OTHER LEASE REVENUE	826	100	1,000	100	0	100	0
3823	HOSPITAL LEASE	1,703,197	2,737,000	2,754,294	1,790,000	0	1,790,000	34-
3826	PRIOR YEAR COST REPAYMENT	0	0	15,575	15,575	0	15,575	0
3835	SALE OF COUNTY FIXED ASSET	4,698	1,500	1,500	1,500	0	1,500	0
3880	CONTRIBUTIONS	0	3,900	3,900	0	0	0	0
3887	ADMIN & INDIRECT COST REIMB	350,000	309,500	309,500	241,755	0	241,755	21-
3890	MISCELLANEOUS	9,491	0	2	0	0	0	0
3891	DIVIDENDS/REBATES	1,350	1,200	36,142	1,490	0	1,490	24
	SUBTOTAL *****	2,244,850	3,217,578	3,286,291	2,249,966	0	2,249,966	30-
	OTHER FINANCING SOURCES							
3912	OTI: FROM DEBT SERVICE FUND	33,519	360,603	360,602	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	66,693	53,865	53,865	0	0	0	0
3926	ISSUANCE - CERTIF OF PARTICPTN	0	2,230,000	2,230,000	0	0	0	0
3929	PREMIUM ON L-T DEBT ISSUANCE	0	26,822	26,821	0	0	0	0
	SUBTOTAL *****	100,212	2,671,290	2,671,288	0	0	0	0
	TOTAL REVENUES *****	17,820,250	21,370,958	21,544,581	17,990,301	0	17,990,301	15-

Non-Departmental

1190 NON-DEPARTMENTAL
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
23050	MATERIALS & SUPPLIES OTHER SUPPLIES	0	250	0	250	0	250	0
	SUBTOTAL *****	0	250	0	250	0	250	0
37210	DUES TRAVEL & TRAINING TRAINING/SCHOOLS	0	171	171	0	0	0	0
	SUBTOTAL *****	0	171	171	0	0	0	0
	UTILITIES							
48100	NATURAL GAS	4,182	3,300	1,200	1,200	0	1,200	63-
48200	ELECTRICITY	4,633	4,100	1,400	1,800	0	1,800	56-
48300	WATER	460	360	250	120	0	120	66-
48500	STORM WATER UTILITY	0	0	96	48	0	48	0
48600	SEWER USE	555	420	280	120	0	120	71-
	SUBTOTAL *****	9,832	8,180	3,226	3,288	0	3,288	59-
	VEHICLE EXPENSE							
59300	PARKING	18,937	0	0	0	0	0	0
	SUBTOTAL *****	18,937	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	220	0	0	0	0	0	0
	SUBTOTAL *****	220	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	555	720	720	720	0	720	0
71101	PROFESSIONAL SERVICES	99,519	105,499	105,100	110,600	0	110,600	4
71500	BUILDING USE/RENT CHARGE	100,429	77,524	77,524	102,318	0	102,318	31
71501	PARKING	0	42,802	42,802	42,802	0	42,802	0
	SUBTOTAL *****	200,503	226,545	226,146	256,440	0	256,440	13
	OTHER							
83900	OFU: BOND REDEMPTION	0	2,495,589	2,495,589	0	0	0	0
83918	OTO: TO ROAD & BRIDGE FUND	0	250,000	250,000	0	0	0	0
83919	OTO: TO CAPITAL PROJECT FUND	0	250,000	250,000	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	43,677	0	0	0	0	0	0
83922	OTO: TO SPECIAL REVENUE FUND	135,451	375,000	375,000	250,000	0	250,000	33-
84050	DEBT RETIREMENT-PRINCIPAL	460,000	315,000	315,000	350,000	0	350,000	11
84060	DEBT ISSUANCE COST	0	62,233	61,224	0	0	0	0
84100	INTEREST EXPENSE	106,865	92,240	64,947	36,113	0	36,113	60-
86882	TIF SALES TAX PAYMENTS	0	1,151	1,200	1,200	0	1,200	4
86885	FINES, FORFEITURES & PENALTIES	351	0	0	0	0	0	0
86898	OVER AND SHORT	100	50	0	50	0	50	0
86900	MISCELLANEOUS	2,847	3,500	3,000	4,000	0	4,000	14
86910	PY ENCUMBRANCES NOT USED	997-	0	6,000-	0	0	0	0
	SUBTOTAL *****	808,296	3,904,763	3,869,960	701,363	0	701,363	82-
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	3,730	0	0	0	0	0
	SUBTOTAL *****	0	3,730	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,037,789	4,143,639	4,099,503	961,341	0	961,341	76-

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

- Include transient employer language in all bids that include prevailing wage.
- Create brochure of information for County offices describing where they can search for cooperative contracts (such as WSCA, State of MO, U.S. Communities).

Purchasing

Progress on Prior Year Objectives

- **Contract Terms and Conditions:** With assistance from the County Counselor, develop revised Terms and Conditions for Cooperative Contract Agreements.
Response: Completed.
- **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.
Response: The results of a survey completed in 2012 identifying how vendors hear about our bids are as follows: Boone County Electronic Bid Notification: 74%, Bid Received by U.S. Mail: 13%, American Document Solutions Plan Room: 3%, Advertisement: 3%, County Department Contract: 3%.
- **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.
Response: In Progress, we are currently working with Information Technology to set up RVI scanning for contracts.
- **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.
Response: Completed.

Performance Measures

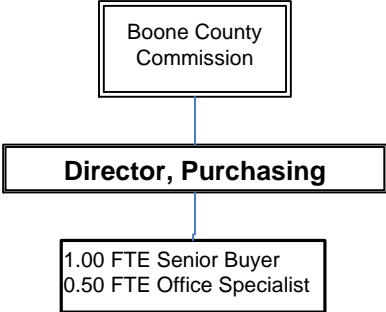
Performance Measure	2011 Actual	2012 Year to date	2013 Projected
Number of Bids Prepared	53	39	51
Number of Proposals Prepared	7	5	7
Number of Contracts Completed	126	85	125
Number of Term & Supply Contracts Issued/Renewed	175	39	175
Number of Purchase Requisitions Processed (Includes fixed asset purchases not acquired through sealed bids)	35	45	60

Purchasing

Personnel Detail

Position Title	2011 Full-time Equivalent	2012 Full-time Equivalent	2013 Full-time Equivalent	2012-2013 Change
Director, Purchasing	1.00	1.00	1.00	-
Buyer/Senior Buyer	1.00	1.00	1.00	-
Office Specialist	0.50	0.50	0.50	-
Total FTEs	2.50	2.50	2.50	-
Overtime	\$ -	\$ -	\$ -	\$ -

Organizational Chart



Purchasing

Annual Budget

1118 PURCHASING

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	20	0	0	0	0	0	0
	SUBTOTAL *****	20	0	0	0	0	0	0
	TOTAL REVENUES *****	20	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	115,981	119,404	120,667	123,712	0	123,712	3
10200	FICA	8,041	9,135	8,720	9,464	0	9,464	3
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	429	347	347	358	0	358	3
10350	LIFE INSURANCE	158	141	141	141	0	141	0
10375	DENTAL INSURANCE	1,068	1,068	1,068	1,422	0	1,422	33
10400	WORKERS COMP	301	288	302	284	0	284	1-
10500	401(A) MATCH PLAN	1,170	1,053	1,155	1,053	0	1,053	0
	SUBTOTAL *****	141,399	145,686	146,650	150,684	0	150,684	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	150	165	165	165	0	165	0
23000	OFFICE SUPPLIES	829	700	700	700	0	700	0
23001	PRINTING	324	300	200	300	0	300	0
23050	OTHER SUPPLIES	450	558	593	558	0	558	0
23850	MINOR EQUIP & TOOLS (<\$1000)	138	100	100	100	0	100	0
	SUBTOTAL *****	1,893	1,823	1,758	1,823	0	1,823	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	420	510	495	510	0	510	0
37200	SEMINARS/CONFEREN/MEETING	470	1,245	1,159	1,469	0	1,469	17
37210	TRAINING/SCHOOLS	0	500	0	500	0	500	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	267	783	712	799	0	799	2
37230	MEALS & LODGING-TRAINING	237	2,160	2,160	2,160	0	2,160	0
	SUBTOTAL *****	1,394	5,198	4,526	5,438	0	5,438	4
	UTILITIES							
48000	TELEPHONES	1,387	1,629	1,629	1,629	0	1,629	0
48002	DATA COMMUNICATIONS	388	396	420	528	0	528	33
	SUBTOTAL *****	1,775	2,025	2,049	2,157	0	2,157	6
	VEHICLE EXPENSE							
59025	MOTOR VEHICLE TITLE EXP	0	33	0	33	0	33	0
59200	LOCAL MILEAGE	91	100	100	100	0	100	0
	SUBTOTAL *****	91	133	100	133	0	133	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	447	897	897	922	0	371	58-
	SUBTOTAL *****	447	897	897	922	0	371	58-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	5,655	6,973	6,973	9,489	0	9,489	36
	SUBTOTAL *****	5,655	6,973	6,973	9,489	0	9,489	36
	OTHER							
84010	RECEPTION/MEETINGS	30	300	200	300	0	300	0
84300	ADVERTISING	1,284	2,300	2,300	2,300	0	2,300	0
	SUBTOTAL *****	1,314	2,600	2,500	2,600	0	2,600	0
	FIXED ASSET ADDITIONS							
92000	REPLCMNT OFFICE EQUIP	12,469	0	0	0	0	0	0
	SUBTOTAL *****	12,469	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	166,441	165,335	165,453	173,246	0	172,695	4

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	2011	2012	2013	2013	2013	2013
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1160	Recorder	\$ 440,106	\$ 447,379	\$ 401,091	\$ 70,913	\$ -	\$ 472,004
280	2800	Storage & Preservation	153,246	94,600	-	452,750	8,600	461,350
Total			\$ 593,352	\$ 541,979	\$ 401,091	\$ 523,663	\$ 8,600	\$ 933,354

Personnel Summary

Position Title	FY	FY	FY	Change
	2011	2012	2013	
	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	-
Total FTEs	8.00	8.00	8.00	-
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 forms 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

Real estate recording fees peaked in 2002-2003, declining substantially in the following years. Recording activity has increased in the last couple of years, fueled by unprecedented low mortgage interest rates. The number of foreclosures is expected to decline; however, the overall volume continues at above-average levels.

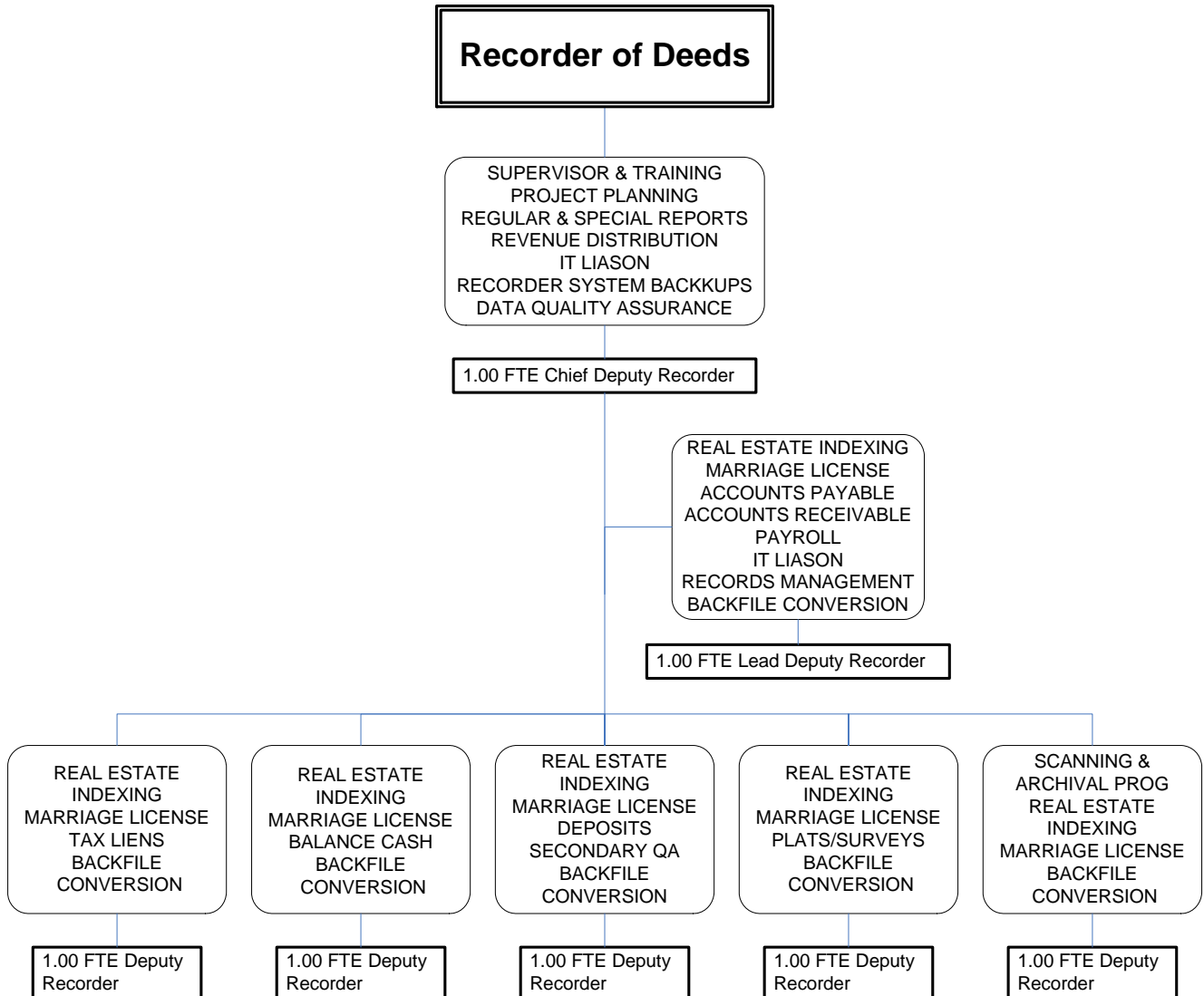
General Fund (Dept. No. 1160): Projected revenues for FY 2012 reflect modest growth assumptions; this increased activity is also reflected in increased operating costs.

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 Recorder's Office has completed retrospective scanning back to 1982. Total documents scanned amount to more than 165,600 and consist of approximately 20,000 documents and more than 330,000 images. Work on this project will continue in FY 2013. 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 (\$35,000 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 \$6,600 for new and replacement computer hardware. 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3315	MARRIAGE	18,767	19,000	20,050	19,500	0	19,500	2
	SUBTOTAL *****	18,767	19,000	20,050	19,500	0	19,500	2
	CHARGES FOR SERVICES							
3510	COPIES	52,726	44,900	270,913	83,523	0	83,523	86
3515	IMPOUNDMENT FEES	63	0	0	0	0	0	0
3562	REAL ESTATE FEES	542,092	413,133	668,355	601,520	0	601,520	45
	SUBTOTAL *****	594,881	458,033	939,268	685,043	0	685,043	49
	MISCELLANEOUS							
3892	DEPOSIT OVERAGE	20	0	20	0	0	0	0
	SUBTOTAL *****	20	0	20	0	0	0	0
	TOTAL REVENUES *****	613,669	477,033	959,338	704,543	0	704,543	47
	PERSONAL SERVICES							
10100	SALARIES & WAGES	306,933	318,667	314,913	328,222	0	328,222	2
10110	OVERTIME	199	1,000	0	1,000	0	1,000	0
10200	FICA	22,546	24,454	23,265	25,185	0	25,185	2
10300	HEALTH INSURANCE	36,812	38,000	38,000	38,000	0	38,000	0
10325	DISABILITY INSURANCE	1,148	924	924	951	0	951	2
10350	LIFE INSURANCE	409	376	376	376	0	376	0
10375	DENTAL INSURANCE	2,759	2,848	2,848	3,792	0	3,792	33
10400	WORKERS COMP	807	767	767	757	0	757	1-
10500	401(A) MATCH PLAN	2,595	2,808	2,670	2,808	0	2,808	0
	SUBTOTAL *****	374,210	389,844	383,763	401,091	0	401,091	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	308	465	310	345	0	345	25-
23000	OFFICE SUPPLIES	6,995	7,550	7,950	8,800	0	8,800	16
23001	PRINTING	1,511	1,500	1,500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	154	0	0	0	0	0	0
	SUBTOTAL *****	8,969	9,515	9,760	10,645	0	10,645	11
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	200	200	200	200	0	200	0
37200	SEMINARS/CONFEREN/MEETING	0	140	0	200	0	200	42
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	590	600	140	700	0	700	16
37230	MEALS & LODGING-TRAINING	870	1,200	563	1,200	0	1,200	0
37240	REGISTRATION/TUITION	525	525	500	625	0	625	19
	SUBTOTAL *****	2,186	2,665	1,403	2,925	0	2,925	9
	UTILITIES							
48000	TELEPHONES	3,877	4,500	3,900	4,200	0	4,200	6-
	SUBTOTAL *****	3,877	4,500	3,900	4,200	0	4,200	6-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	3,281	5,900	3,030	4,030	0	4,030	31-
	SUBTOTAL *****	3,281	5,900	3,030	4,030	0	4,030	31-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	47,577	45,463	45,463	49,013	0	49,013	7
	SUBTOTAL *****	47,577	45,463	45,463	49,013	0	49,013	7
	OTHER							
86896	DEPOSIT SHORTAGE	4	60	60	100	0	100	66
	SUBTOTAL *****	4	60	60	100	0	100	66
	TOTAL EXPENDITURES *****	440,106	457,947	447,379	472,004	0	472,004	3

Recorder of Deeds

2800 STORAGE & PRESERVATION

280 RECORD PRESERVATION FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
CHARGES FOR SERVICES								
3569	OTHER FEES	93,132	74,960	112,854	101,569	0	101,569	35
	SUBTOTAL *****	93,132	74,960	112,854	101,569	0	101,569	35
INTEREST								
3711	INT-OVERNIGHT	394	330	280	280	0	280	15-
3712	INT-LONG TERM INVEST	2,198	2,455	2,060	1,700	0	1,700	30-
3798	INC/DEC IN FV OF INVESTMENTS	650	0	0	0	0	0	0
	SUBTOTAL *****	3,242	2,785	2,340	1,980	0	1,980	28-
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	8	0	0	0	0	0	0
	SUBTOTAL *****	8	0	0	0	0	0	0
	TOTAL REVENUES *****	96,382	77,745	115,194	103,549	0	103,549	33
MATERIALS & SUPPLIES								
23000	OFFICE SUPPLIES	6,807	13,000	6,609	7,000	0	7,000	46-
23020	MICROFILM/FILM	5,579	8,000	5,950	7,000	0	7,000	12-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	0	1,890	0	0	0	0
	SUBTOTAL *****	12,386	21,000	14,449	14,000	0	14,000	33-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	328	475	350	600	0	600	26
37200	SEMINARS/CONFEREN/MEETING	200	200	0	200	0	200	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,051	1,600	1,851	1,500	0	1,500	6-
37230	MEALS & LODGING-TRAINING	2,786	3,400	2,900	3,400	0	3,400	0
37240	REGISTRATION/TUITION	1,025	925	1,050	1,050	0	1,050	13
	SUBTOTAL *****	6,391	6,600	6,151	6,750	0	6,750	2
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	20,000	20,000	20,000	20,000	0	20,000	0
71100	OUTSIDE SERVICES	100,093	65,000	32,000	70,000	0	70,000	7
71101	PROFESSIONAL SERVICES	0	42,000	22,000	42,000	0	42,000	0
	SUBTOTAL *****	120,093	127,000	74,000	132,000	0	132,000	3
OTHER								
83919	OTO: TO CAPITAL PROJECT FUND	8,716	0	0	0	0	0	0
86850	CONTINGENCY	0	244,000	0	300,000	0	300,000	22
	SUBTOTAL *****	8,716	244,000	0	300,000	0	300,000	22
FIXED ASSET ADDITIONS								
91301	COMPUTER HARDWARE	0	0	0	0	5,200	5,200	0
91302	COMPUTER SOFTWARE	0	2,000	0	2,000	0	2,000	0
92100	REPLCMENT FURN & FIXTURES	0	15,000	0	0	0	0	0
92301	REPLC COMPUTER HDWR	5,658	0	0	0	1,400	1,400	0
	SUBTOTAL *****	5,658	17,000	0	2,000	6,600	8,600	49-
	TOTAL EXPENDITURES *****	153,246	415,600	94,600	454,750	6,600	461,350	11

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-related 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 2013.

Annual Budget

2002 CH SQUARE-MISC. PROJECTS

200 SPEC BLDG PROJ CITIZEN CONTRIB

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM FY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	12	13	10	10	0	10	23-
3798	INC/DEC IN FV OF INVESTMENTS	4	0	0	0	0	0	0
	SUBTOTAL *****	19	15	12	12	0	12	20-
	TOTAL REVENUES *****	19	15	12	12	0	12	20-

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.

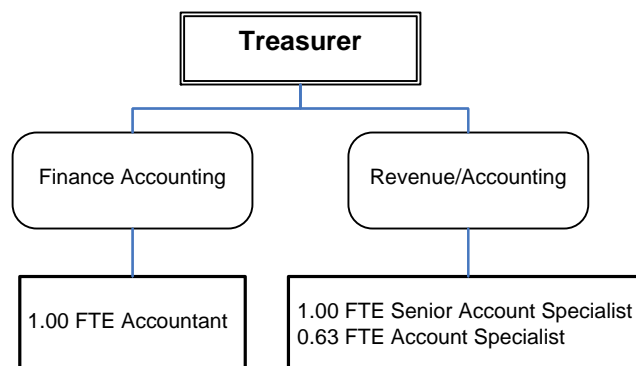
Budget Highlights

There are no significant changes to this budget.

Personnel Detail

Position Title	2011	2012	2013	2012-2013
	Full-time Equivalent	Full-time Equivalent	Full-time Equivalent	Change
Treasurer (Elected)	1.00	1.00	1.00	-
Accountant	1.00	1.00	1.00	-
Senior Account Specialist	1.00	1.00	1.00	-
Account Specialist	0.63	0.63	0.63	-
Total FTEs	3.63	3.63	3.63	-
Overtime	\$ 2,200	\$ 1,000	\$ 500	\$ (500)

Organizational Chart



County Treasurer

Annual Budget

1140 TREASURER

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3510	COPIES	75	60	115	100	0	100	66
	SUBTOTAL *****	75	60	115	100	0	100	66
	INTEREST							
3711	INT-OVERNIGHT	2,941	2,000	3,360	3,360	0	3,360	68
3712	INT-LONG TERM INVEST	17,105	20,000	35,000	35,000	0	35,000	75
3723	INT - NIDS	174	200	12	50	0	50	75-
3798	INC/DEC IN FV OF INVESTMENTS	176,160	0	0	0	0	0	0
	SUBTOTAL *****	196,382	22,200	38,372	38,410	0	38,410	73
	MISCELLANEOUS							
3887	ADMIN & INDIRECT COST REIMB	0	1,000	3,000	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	3,000	1,000	0	1,000	0
	TOTAL REVENUES *****	196,457	23,260	41,487	39,510	0	39,510	69
	PERSONAL SERVICES							
10100	SALARIES & WAGES	161,046	173,292	175,898	178,487	0	178,487	2
10110	OVERTIME	81	1,000	300	500	0	500	50-
10200	FICA	11,370	13,333	12,712	13,692	0	13,692	2
10300	HEALTH INSURANCE	19,000	19,000	19,000	19,000	0	19,000	0
10325	DISABILITY INSURANCE	569	502	502	517	0	517	2
10350	LIFE INSURANCE	198	188	188	188	0	188	0
10375	DENTAL INSURANCE	1,424	1,424	1,424	1,896	0	1,896	33
10400	WORKERS COMP	455	418	418	411	0	411	1-
10500	401(A) MATCH PLAN	1,275	1,404	1,185	1,404	0	1,404	0
10600	UNEMPLOYMENT BENEFITS	800	0	0	0	0	0	0
	SUBTOTAL *****	196,219	210,561	211,627	216,095	0	216,095	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	196	200	115	200	0	200	0
23000	OFFICE SUPPLIES	183	240	200	240	0	240	0
23001	PRINTING	1,972	2,005	1,000	1,985	0	1,985	0
23050	OTHER SUPPLIES	758	1,000	400	875	0	875	12-
23850	MINOR EQUIP & TOOLS (<\$1000)	203	220	220	220	0	220	0
	SUBTOTAL *****	3,314	3,665	1,935	3,520	0	3,520	3-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	420	420	420	420	0	420	0
37200	SEMINARS/CONFEREN/MEETING	300	1,619	2,728	2,040	0	2,040	26
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	106	1,200	486	1,215	0	1,215	1
37230	MEALS & LODGING-TRAINING	95	1,000	643	1,990	0	1,990	99
	SUBTOTAL *****	921	4,239	4,277	5,665	0	5,665	33
	UTILITIES							
48000	TELEPHONES	1,444	1,500	1,320	1,320	0	1,320	12-
	SUBTOTAL *****	1,444	1,500	1,320	1,320	0	1,320	12-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	0	100	0	0	0	0	0
	SUBTOTAL *****	0	100	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	564	600	577	260	0	260	56-
	SUBTOTAL *****	564	600	577	260	0	260	56-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	7,384	7,600	7,606	7,800	0	7,800	2
71107	BANK/CREDIT CARD SERVICE FEES	19,065	19,891	13,000	15,000	0	15,000	24-
71108	CHECK PRINTING CHARGES	2,973	2,506	2,170	2,750	0	2,750	9
71500	BUILDING USE/RENT CHARGE	13,613	13,008	13,008	14,024	0	14,024	7
	SUBTOTAL *****	43,035	43,005	35,784	39,574	0	39,574	7-
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	543	0	0	0	0	0	0
	SUBTOTAL *****	543	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	246,043	263,670	255,520	266,434	0	266,434	1

Decimal values have been truncated.



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 13th Circuit Court system are filed with 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

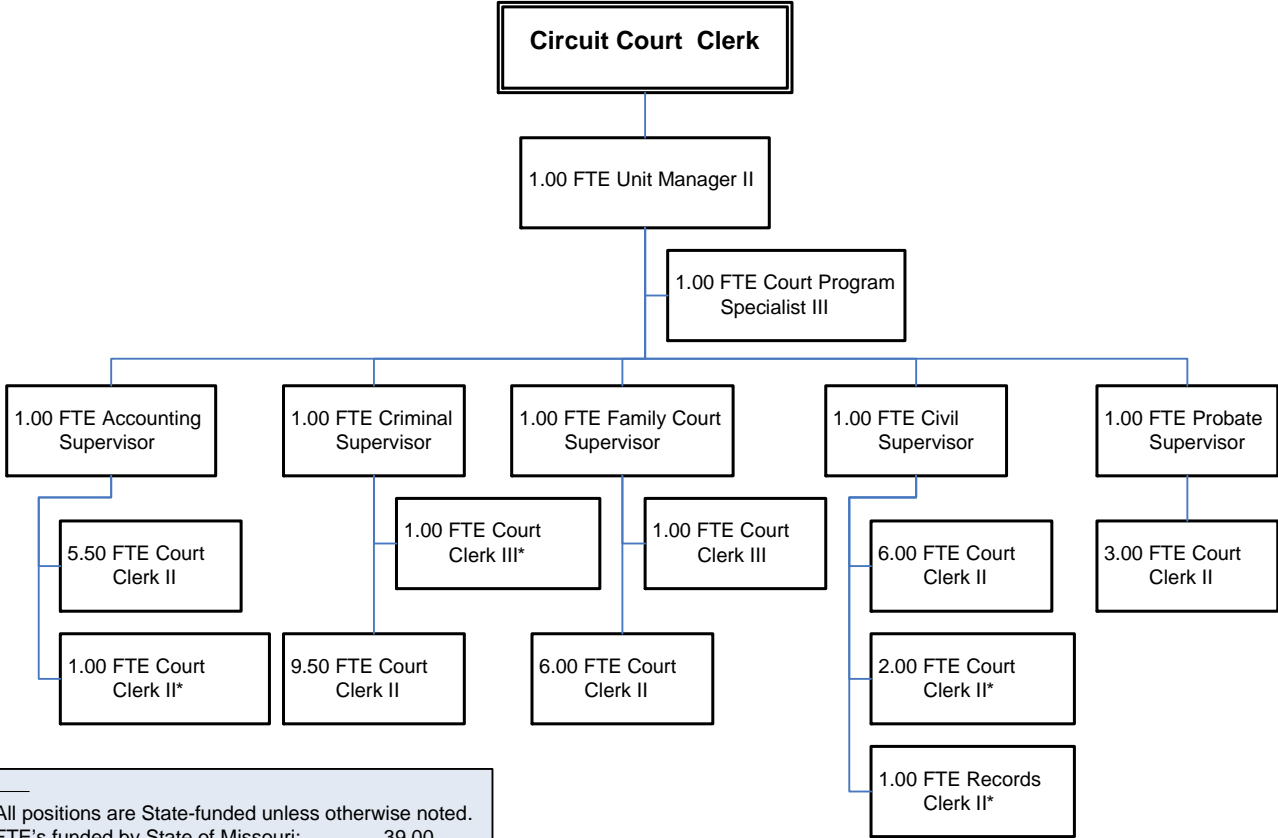
There are no significant changes to this budget.

Personnel Detail

Position Title	2011	2012	2013	2012-2013
	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	-
Total FTEs	5.00	5.00	5.00	-

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	10,242	11,383	11,383	12,850	0	12,850	12
3469	STATE REIMB-CRIMINAL COSTS	3,375	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	13,617	16,383	16,383	17,850	0	17,850	8
	CHARGES FOR SERVICES							
3510	COPIES	21,012	22,000	22,000	22,000	0	22,000	0
3565	PROBATE FEES	9,622	9,500	1,335	0	0	0	0
3569	OTHER FEES	451	425	425	425	0	425	0
3570	CIRCUIT CLERK FEES	58,399	65,000	60,000	63,000	0	63,000	3-
3594	CREDIT CARD TRANSACTION FEE	8	0	0	0	0	0	0
	SUBTOTAL *****	89,494	96,925	83,760	85,425	0	85,425	11-
	INTEREST							
3710	INTEREST	9,399	11,000	10,500	12,500	0	12,500	13
	SUBTOTAL *****	9,399	11,000	10,500	12,500	0	12,500	13
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	0	0	9	0	0	0	0
	SUBTOTAL *****	0	0	9	0	0	0	0
	TOTAL REVENUES *****	112,510	124,308	110,652	115,775	0	115,775	6-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	126,926	129,481	129,960	133,387	0	133,387	3
10200	FICA	9,501	9,905	9,822	10,204	0	10,204	3
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	466	368	368	375	0	375	1
10350	LIFE INSURANCE	259	235	235	235	0	235	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	2,370	0	2,370	33
10400	WORKERS COMP	330	304	304	297	0	297	2-
10500	401(A) MATCH PLAN	765	1,755	780	1,755	0	1,755	0
	SUBTOTAL *****	163,779	167,578	166,999	172,373	0	172,373	2
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	35	350	100	150	0	150	57-
23000	OFFICE SUPPLIES	24,349	23,800	22,500	28,000	0	28,000	17
23001	PRINTING	11,190	15,000	13,000	13,000	0	13,000	13-
23018	PRINTER SUPPLIES	4,029	5,000	4,000	5,000	0	5,000	0
23020	MICROFILM/FILM	4,229	5,000	4,200	5,000	0	5,000	0
23050	OTHER SUPPLIES	0	0	664	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,533	600	600	600	0	600	0
23855	FURNITURE/FIXTURE <\$1000	0	500	500	0	0	0	0
	SUBTOTAL *****	45,367	50,250	45,564	51,750	0	51,750	2
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	760	650	800	650	0	650	0
37200	SEMINARS/CONFEREN/MEETING	1,041	1,000	700	2,200	0	2,200	120
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	666	800	800	2,000	0	2,000	150
37230	MEALS & LODGING-TRAINING	982	1,150	1,150	2,450	0	2,450	113
	SUBTOTAL *****	3,450	3,600	3,450	7,300	0	7,300	102
	UTILITIES							
48000	TELEPHONES	15,189	16,600	15,600	16,600	0	16,600	0
	SUBTOTAL *****	15,189	16,600	15,600	16,600	0	16,600	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	117	225	225	250	0	250	11
	SUBTOTAL *****	117	225	225	250	0	250	11

Circuit Court Clerk

1221 CIRCUIT CLERK
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	12,666	13,330	14,270	13,500	0	13,500	1
60200	EQUIP REPAIRS/MAINTENANCE	533	1,000	100	800	0	800	20-
	SUBTOTAL *****	13,200	14,330	14,370	14,300	0	14,300	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	2,408	2,200	1,500	2,088	0	2,088	5-
71101	PROFESSIONAL SERVICES	0	0	290	0	0	0	0
71500	BUILDING USE/RENT CHARGE	234,367	185,944	185,944	231,179	0	231,179	24
71525	STORAGE CHARGES	12,644	16,000	13,000	16,000	0	16,000	0
	SUBTOTAL *****	249,420	204,144	200,734	249,267	0	249,267	22
	OTHER							
84300	ADVERTISING	716	435	435	800	0	800	83
	SUBTOTAL *****	716	435	435	800	0	800	83
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	2,182	0	0	7,200	0	7,200	0
91301	COMPUTER HARDWARE	0	9,022	9,022	2,000	0	2,000	77-
92000	REPLCMENT OFFICE EQUIP	0	0	0	13,500	0	13,500	0
92301	REPLC COMPUTER HDWR	3,455	2,088	1,733	2,700	0	2,700	29
	SUBTOTAL *****	5,637	11,110	10,755	25,400	0	25,400	128
	TOTAL EXPENDITURES *****	496,879	468,272	458,132	538,040	0	538,040	14

Decimal values have been truncated.

13th 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 funding consists primarily of appropriations from the General Fund with additional appropriations provided 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	2011	2012	2013	2013	2013	2013
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Service and Charges	Class 9 Capital Outlay	Total
100	1210	Circuit Court Services	\$ 1,380,525	\$ 1,363,359	\$ 1,023,077	\$ 442,416	\$ 19,350	\$ 1,484,843
100	1230	Jury Services and Court Costs	144,018	179,627	-	215,475	28,735	244,210
100	1241	Juvenile Office	335,089	319,380	120,022	284,980	10,786	415,788
100	1242	Juvenile Justice Center	290,119	314,449	144,262	195,518	11,980	351,760
100	1243	Judicial Grants and Contracts	374,695	429,182	157,193	169,468	3,393	330,054
282	2820	Family Services and Justice	135,880	148,400	-	148,400	-	148,400
283	2830	Circuit Drug Court	80,787	79,620	-	104,830	1,900	106,730
285	2850	Administration of Justice	2,598	17,100	-	14,100	3,500	17,600
290	2904	Law Enforcement Sales Tax- Alternative Sentencing	292,339	337,451	234,645	108,790	1,550	344,985
290	2907	Law Enforcement Sales Tax- Court Information System	2,100	2,100	-	3,392	-	3,392
Total			<u>\$ 3,038,150</u>	<u>\$ 3,190,668</u>	<u>\$ 1,679,199</u>	<u>\$ 1,687,369</u>	<u>\$ 81,194</u>	<u>\$ 3,447,762</u>

Circuit Court Summary

Personnel Summary

Position Title	Departmental Funding Source for FTE's								Change	
	FY	FY	Dept.	Dept.	Dept.	Dept.	Dept.	FY		
	2011	2012	No.	No.	No.	No.	No.	2013		
FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	Total	FTE	
13th Judicial Court Services										
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	1.00						1.00	(1.00)
Court Services Officer	3.00	3.00	2.00				2.00		4.00	1.00
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		0.65					0.65	(0.04)
Program Assistant Pool	8.22	7.50		2.60	3.81		1.00		7.41	(0.09)
Legal Assistant	0.80	0.80		1.00					1.00	0.20
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	1.00	1.00				1.00			1.00	-
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	-	-							-	-
Mental Health/DWI Court Administrator	1.00	1.00					1.00		1.00	-
Total FTEs	42.72	41.83	22.42	4.25	4.79	3.38	6.00		40.84	(0.99)
Overtime	\$ 16,775	\$ 16,775	\$ 16,000				\$ 775		\$ 16,775	\$ -
Holiday	\$ 18,260	\$ 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

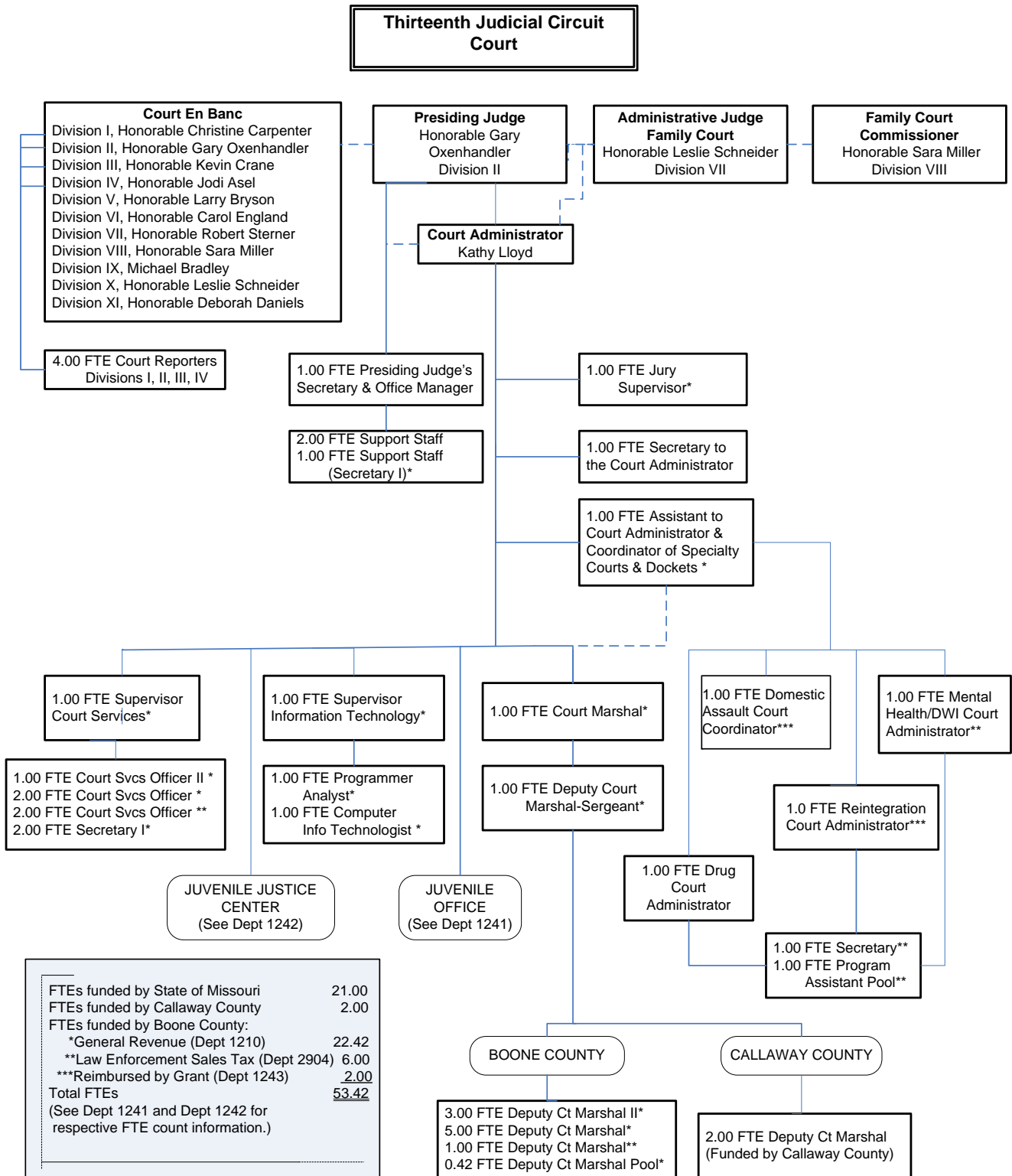
Performance Measure	2011 Actual	2012 Estimated	2013 Projected
Court Marshal			
Juries Reporting	24	25	30
Jury Trial Days	37	40	45
Hours Marshals Spent in Court	4,902	4,950	4,950
Court Marshal Arrests	233	245	250
Court Marshal Commits	339	350	360
Number of Persons Through Security Screening	207,346	208,000	208,000
Court Services			
Investigations Initiated	2,362	2,486	2,429
Bond Investigations Initiated	1,664	1,800	1,750
Bond Supervision Cases Assigned	181	232	199
Community Service Hours Worked	5,942	4,353	5,499
Fines and Costs Collected	264,673	256,932	270,402
Percent of Ordered Fines and Costs Collected	76%	89%	81%
Home Detention Days	(a) 13,375	9,050	12,133
VIP Program Participants	794	536	709
Probation Cases Assigned	323	150	(b) 150

(a) These figures are compiled by case number, not individual, and thus are not entirely reflective of actual days spent on home Detention

(b) Change is due to better adherence to Court rules concerning probation eligibility.

Circuit Court Services

Organizational Chart



Circuit Court Services

Annual Budget

1210 CIRCUIT COURT SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3465	FEDERAL REIMBURSE EXPENSES	1,912	2,250	2,250	2,250	0	2,250	0
3471	REIMBURSEMENT CALLAWAY	59,234	56,025	56,025	58,000	0	58,000	3
3473	CHG. OF VENUE REIMB.-I.G.	0	3,000	3,000	3,000	0	3,000	0
SUBTOTAL *****		61,146	61,275	61,275	63,250	0	63,250	3
CHARGES FOR SERVICES								
3524	HOME DETENTION PER DIEM	98,543	95,000	75,000	83,000	0	83,000	12-
3528	REIMB PERSONNEL/PROJECTS	198	300	418	300	0	300	0
3569	OTHER FEES	3,970	4,600	3,500	4,000	0	4,000	13-
3581	DRUG COURT FEES	28	300	300	300	0	300	0
SUBTOTAL *****		102,739	100,200	79,218	87,600	0	87,600	12-
MISCELLANEOUS								
3826	PRIOR YEAR COST REPAYMENT	0	0	150	0	0	0	0
3890	MISCELLANEOUS	240	100	100	100	0	100	0
SUBTOTAL *****		240	100	250	100	0	100	0
TOTAL REVENUES *****		164,127	161,575	140,743	150,950	0	150,950	6-
PERSONAL SERVICES								
10100	SALARIES & WAGES	743,095	778,062	750,700	800,532	0	800,532	2
10110	OVERTIME	3,982	16,000	3,431	16,000	0	16,000	0
10120	HOLIDAY WORKED	104	600	0	600	0	600	0
10200	FICA	54,633	60,791	56,029	62,510	0	62,510	2
10300	HEALTH INSURANCE	104,500	104,500	104,500	104,500	0	104,500	0
10325	DISABILITY INSURANCE	2,643	2,155	2,155	2,189	0	2,189	1
10350	LIFE INSURANCE	1,126	1,034	1,034	1,034	0	1,034	0
10375	DENTAL INSURANCE	7,832	7,832	7,832	10,428	0	10,428	33
10400	WORKERS COMP	17,116	16,366	16,366	17,562	0	17,562	7
10500	401(A) MATCH PLAN	5,295	7,722	5,805	7,722	0	7,722	0
10600	UNEMPLOYMENT BENEFITS	1,958	0	0	0	0	0	0
SUBTOTAL *****		942,286	995,062	947,852	1,023,077	0	1,023,077	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	664	1,000	750	1,075	0	1,075	7
23000	OFFICE SUPPLIES	7,310	7,100	7,500	8,000	0	8,000	12
23001	PRINTING	316	500	500	500	0	500	0
23007	COURT REPORTER SUPPLIES	2,098	1,800	1,500	1,800	0	1,800	0
23015	COMPUTER SUPPLIES	306	850	350	850	0	850	0
23016	MAGNETIC MEDIA	0	150	150	150	0	150	0
23018	PRINTER SUPPLIES	892	3,000	2,250	2,500	0	2,500	16-
23050	OTHER SUPPLIES	664	1,200	750	1,200	0	1,200	0
23200	AMMUNITION	704	800	800	800	0	800	0
23300	UNIFORMS	3,905	11,750	9,000	6,500	0	6,500	44-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,519	1,750	1,750	1,900	0	1,900	8
23855	FURNITURE/FIXTURE <\$1000	1,020	0	0	0	0	0	0
SUBTOTAL *****		19,402	29,900	25,300	25,275	0	25,275	15-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	540	625	625	625	0	625	0
37210	TRAINING/SCHOOLS	0	1,300	1,000	800	0	800	38-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,454	2,000	2,000	2,500	0	2,500	25
37230	MEALS & LODGING-TRAINING	2,109	3,000	2,000	2,700	0	2,700	10-
37235	MEALS & LODGING - OTHER	0	300	300	300	0	300	0
37240	REGISTRATION/TUITION	4,814	4,000	4,084	4,000	0	4,000	0
SUBTOTAL *****		9,919	11,225	10,009	10,925	0	10,925	2-
UTILITIES								
48000	TELEPHONES	17,691	18,800	17,700	19,000	0	19,000	1
48002	DATA COMMUNICATIONS	0	0	0	2,700	0	2,700	0
48050	CELLULAR TELEPHONES	2,146	3,000	1,500	2,000	0	2,000	33-
SUBTOTAL *****		19,837	21,800	19,200	23,700	0	23,700	8

Circuit Court Services

1210 CIRCUIT COURT SERVICES
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	181	400	400	400	0	400	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	25	25	0	25	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	500	0	500	0	500	0
59105	TIRES	0	400	0	400	0	400	0
59200	LOCAL MILEAGE	4,486	6,000	6,000	6,000	0	6,000	0
59300	PARKING	0	25	25	25	0	25	0
SUBTOTAL *****		4,668	7,325	6,450	7,350	0	7,350	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,855	4,100	4,200	4,550	0	4,550	10
60200	EQUIP REPAIRS/MAINTENANCE	1,397	2,150	1,500	2,400	0	2,400	11
SUBTOTAL *****		5,252	6,250	5,700	6,950	0	6,950	11
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	2,196	3,200	2,200	3,220	0	3,220	0
71000	INSURANCE AND BONDS	30	0	0	0	0	0	0
71100	OUTSIDE SERVICES	1,184	700	700	1,200	0	1,200	71
71101	PROFESSIONAL SERVICES	115,037	118,000	115,000	123,000	0	123,000	4
71500	BUILDING USE/RENT CHARGE	196,670	156,035	156,035	193,996	0	193,996	24
71600	EQUIP LEASES & METER CHR	54,581	56,200	42,530	45,000	0	45,000	19-
SUBTOTAL *****		369,699	334,135	316,465	366,416	0	366,416	9
OTHER								
83100	AWARDS	688	0	0	0	0	0	0
84300	ADVERTISING	814	1,500	1,500	1,500	0	1,500	0
86300	TESTING	0	300	0	300	0	300	0
SUBTOTAL *****		1,502	1,800	1,500	1,800	0	1,800	0
FIXED ASSET ADDITIONS								
91000	OFFICE EQUIPMENT	216	0	0	0	0	0	0
91301	COMPUTER HARDWARE	556	6,500	6,500	7,100	0	7,100	9
91302	COMPUTER SOFTWARE	718	1,000	1,103	1,000	0	1,000	0
92000	REPLCMENT OFFICE EQUIP	4,175	16,800	14,930	2,000	0	2,000	88-
92100	REPLCMENT FURN & FIXTURES	0	250	250	250	0	250	0
92300	REPLCMENT MACH & EQUIP	0	600	600	0	0	0	0
92301	REPLC COMPUTER HDWR	2,290	9,150	7,500	9,000	0	9,000	1-
SUBTOTAL *****		7,957	34,300	30,883	19,350	0	19,350	43-
TOTAL EXPENDITURES *****		1,380,525	1,441,797	1,363,359	1,484,843	0	1,484,843	2

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

The FY 2013 budget includes funding for computer hardware and software needed for implementation of electronic filing (e-filing).

Jury Services and Court Costs

Annual Budget

1230 JURY SERVICES & COURT COSTS

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3469	STATE REIMB-CRIMINAL COSTS	3,822	8,000	8,000	7,500	0	7,500	6-
3473	CHG. OF VENUE REIMB.-I.G.	0	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	3,822	13,000	13,000	12,500	0	12,500	3-
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	3,386	800	1,600	800	0	800	0
	SUBTOTAL *****	3,386	800	1,600	800	0	800	0
	TOTAL REVENUES *****	7,208	13,800	14,600	13,300	0	13,300	3-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	1,322	2,000	1,200	2,000	0	2,000	0
23001	PRINTING	3,914	5,925	5,000	5,925	0	5,925	0
23015	COMPUTER SUPPLIES	0	0	0	100	0	100	0
23016	MAGNETIC MEDIA	0	100	100	100	0	100	0
23018	PRINTER SUPPLIES	0	200	200	200	0	200	0
23050	OTHER SUPPLIES	170	550	550	450	0	450	18-
23850	MINOR EQUIP & TOOLS (<\$1000)	844	300	300	300	0	300	0
	SUBTOTAL *****	6,252	9,075	7,350	9,075	0	9,075	0
	UTILITIES							
48000	TELEPHONES	8,997	9,600	8,900	9,200	0	9,200	4-
	SUBTOTAL *****	8,997	9,600	8,900	9,200	0	9,200	4-
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	5,339	6,500	5,100	7,000	0	7,000	7
60200	EQUIP REPAIRS/MAINTENANCE	1,172	4,400	1,200	4,400	0	4,400	0
	SUBTOTAL *****	6,511	10,900	6,300	11,400	0	11,400	4
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	33,219	70,000	50,000	65,000	0	65,000	7-
	SUBTOTAL *****	33,219	70,000	50,000	65,000	0	65,000	7-
	OTHER							
84000	FOOD/LODGING JURIES	8,145	28,000	20,000	25,000	0	25,000	10-
84005	JURORS PARKING	3,766	9,000	7,000	9,000	0	9,000	0
84300	ADVERTISING	1,783	2,500	2,500	2,500	0	2,500	0
84600	COURT COSTS	66,567	82,500	65,000	83,000	0	83,000	0
84700	WITNESS EXPENSES	805	300	500	300	0	300	0
84801	TRANSCRIPTS-CIVIL	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	81,067	123,300	95,000	120,800	0	120,800	2-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	800	622	19,000	0	19,000	275
91302	COMPUTER SOFTWARE	0	0	0	3,800	0	3,800	0
92100	REPLCMENT FURN & FIXTURES	2,074	0	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	2,490	6,300	4,500	1,800	0	1,800	71-
92301	REPLC COMPUTER HDWR	0	3,550	3,550	3,000	0	3,000	15-
92302	REPLC COMPUTER SOFTWARE	3,405	3,405	3,405	1,135	0	1,135	66-
	SUBTOTAL *****	7,970	14,055	12,077	28,735	0	28,735	104
	TOTAL EXPENDITURES *****	144,018	236,930	179,627	244,210	0	244,210	3

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.

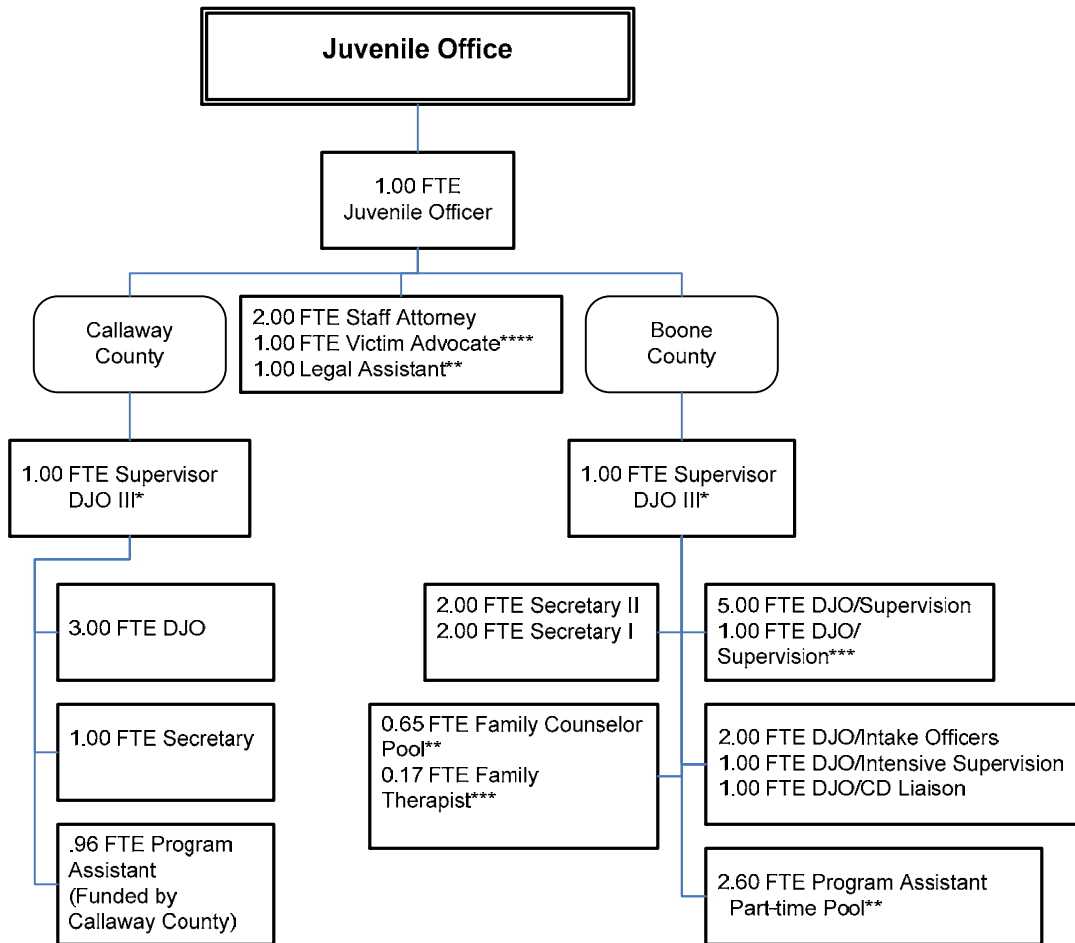
Performance Measures

Performance Measure	2011 Actual	2012 Estimated	2013 Projected
Number of Total Referrals	2668	2650	2650
Number of New and Supplemental Filings	773	700	700
Number of Cases Disposed	635	600	600
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:	23.00
FTE's funded by Boone County:	
**General Revenue (Dept 1241)	4.25
*** Reimbursed by grant (Dept 1243):	1.17
FTE's funded by Callaway County:	.96
****Reimbursed by Callaway County Grant	1.00
Total FTE's	<u>30.38</u>

Juvenile Office

Annual Budget

1241 JUVENILE OFFICE

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3471	INTERGOVERNMENTAL REVENUE REIMBURSEMENT CALLAWAY	4,390	5,301	5,000	5,000	0	5,000	5-
	SUBTOTAL *****	4,390	5,301	5,000	5,000	0	5,000	5-
3524	CHARGES FOR SERVICES HOME DETENTION PER DIEM	1,037	2,000	2,700	2,200	0	2,200	10
3569	OTHER FEES	913	1,200	300	100	0	100	91-
	SUBTOTAL *****	1,950	3,200	3,000	2,300	0	2,300	28-
	TOTAL REVENUES *****	6,341	8,501	8,000	7,300	0	7,300	14-
10100	PERSONAL SERVICES SALARIES & WAGES	73,614	103,189	80,980	106,188	0	106,188	2
10200	FICA	5,617	7,893	6,186	8,123	0	8,123	2
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	89	70	70	89	0	89	27
10350	LIFE INSURANCE	52	47	47	47	0	47	0
10375	DENTAL INSURANCE	356	356	356	474	0	474	33
10500	401(A) MATCH PLAN	0	351	0	351	0	351	0
	SUBTOTAL *****	84,479	116,656	92,389	120,022	0	120,022	2
22000	MATERIALS & SUPPLIES POSTAGE	218	200	600	700	0	700	250
22500	SUBSCRIPTIONS/PUBLICATIONS	879	400	400	400	0	400	0
23000	OFFICE SUPPLIES	5,741	8,000	7,000	8,000	0	8,000	0
23001	PRINTING	835	1,300	1,000	1,100	0	1,100	15-
23015	COMPUTER SUPPLIES	2,553	3,645	3,000	275	0	275	92-
23016	MAGNETIC MEDIA	0	0	0	100	0	100	0
23018	PRINTER SUPPLIES	0	0	0	3,100	0	3,100	0
23027	INMATE WORK/INCENTIVE SUPPLY	0	200	0	200	0	200	0
23050	OTHER SUPPLIES	294	1,000	750	1,500	0	1,500	50
23400	FOOD	0	0	0	1,900	0	1,900	0
23850	MINOR EQUIP & TOOLS (<\$1000)	179	100	100	400	0	400	300
23855	FURNITURE/FIXTURE <\$1000	0	0	0	3,254	0	3,254	0
	SUBTOTAL *****	10,702	14,845	12,850	20,929	0	20,929	40
37000	DUES TRAVEL & TRAINING DUES & PROF CERTS/LICENSE	1,200	1,251	1,175	1,251	0	1,251	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,021	1,500	700	1,500	0	1,500	0
37230	MEALS & LODGING-TRAINING	2,099	2,200	1,500	2,200	0	2,200	0
37240	REGISTRATION/TUITION	2,828	2,800	2,200	2,800	0	2,800	0
	SUBTOTAL *****	7,148	7,751	5,575	7,751	0	7,751	0
48000	UTILITIES TELEPHONES	10,378	11,000	10,500	11,000	0	11,000	0
48002	DATA COMMUNICATIONS	0	0	0	600	0	600	0
48050	CELLULAR TELEPHONES	328	400	320	400	0	400	0
	SUBTOTAL *****	10,707	11,400	10,820	12,000	0	12,000	5
59000	VEHICLE EXPENSE MOTORFUEL/GASOLINE	2,680	3,500	3,000	3,400	0	3,400	2-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	95	100	0	100	0
59100	VEHICLE REPAIRS/MAINTENANCE	546	800	700	1,200	0	1,200	50
59105	TIRES	780	600	0	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	251	0	0	0	0
59200	LOCAL MILEAGE	3,345	6,000	4,500	5,000	0	5,000	16-
	SUBTOTAL *****	7,353	10,900	8,546	9,700	0	9,700	11-
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	2,909	3,445	3,445	3,051	0	3,051	11-
60200	EQUIP REPAIRS/MAINTENANCE	0	250	100	250	0	250	0
	SUBTOTAL *****	2,909	3,695	3,545	3,301	0	3,301	10-

Juvenile Office

1241 JUVENILE OFFICE
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
71000	INSURANCE AND BONDS	30	0	0	0	0	0	0
71100	OUTSIDE SERVICES	5,547	20,000	8,000	24,100	0	24,100	20
71101	PROFESSIONAL SERVICES	3,500	3,500	3,500	3,500	0	3,500	0
71500	BUILDING USE/RENT CHARGE	118,306	93,864	93,864	116,699	0	116,699	24
71600	EQUIP LEASES & METER CHRG	1,970	2,500	4,500	2,200	0	2,200	12-
	SUBTOTAL *****	129,353	119,864	109,864	146,499	0	146,499	22
	OTHER							
84010	RECEPTION/MEETINGS	156	300	250	300	0	300	0
84300	ADVERTISING	712	1,500	1,200	1,500	0	1,500	0
84600	COURT COSTS	74,250	80,000	66,000	81,000	0	81,000	1
85600	EXTRADITION EXPENSE	0	0	6	0	0	0	0
85620	OTHER MEDICAL	1,113	2,000	1,200	2,000	0	2,000	0
	SUBTOTAL *****	76,232	83,800	68,656	84,800	0	84,800	1
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	4,720	0	0	0	0	0	0
91301	COMPUTER HARDWARE	0	2,145	2,145	4,625	0	4,625	115
92301	REPLC COMPUTER HDWR	1,482	4,990	4,990	6,161	0	6,161	23
	SUBTOTAL *****	6,203	7,135	7,135	10,786	0	10,786	51
	TOTAL EXPENDITURES *****	335,089	376,046	319,380	415,788	0	415,788	10

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 2013 assumes this reduction will continue.

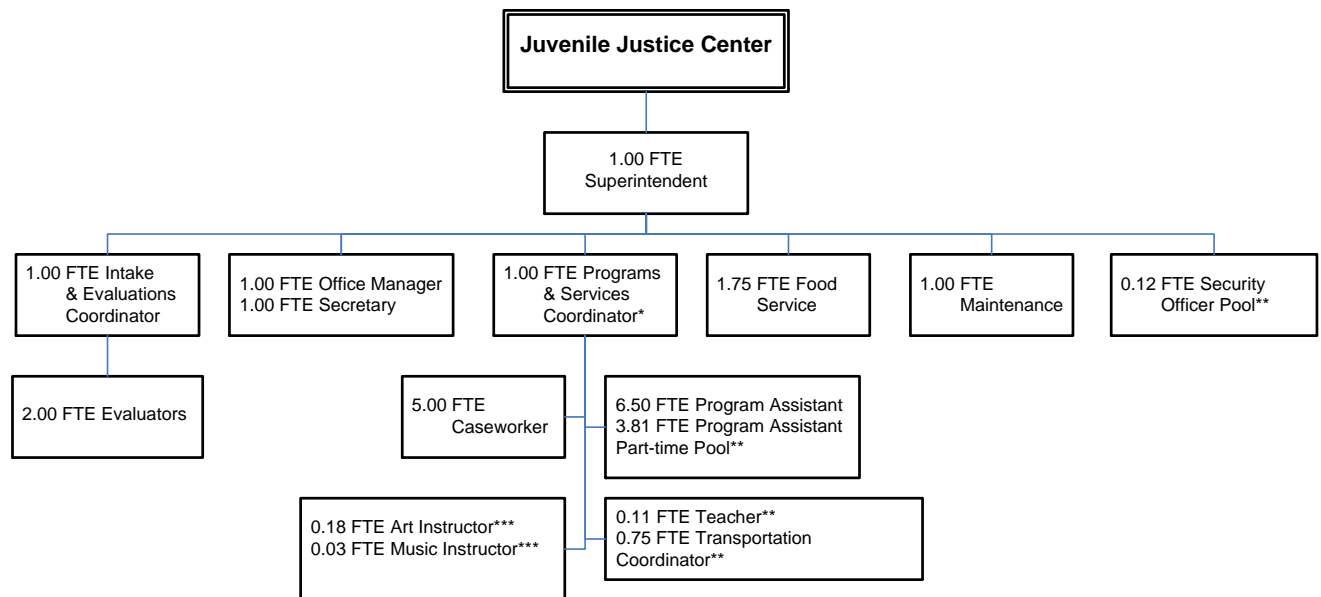
There are no significant changes to this budget.

Juvenile Justice Center

Performance Measures

Performance Measure	2011 Actual	2012 Estimated	2013 Projected
Detention			
Number of Admissions	222	250	225
Number of Resident Days	1,661	2,560	2,500
Average Length of Stay	7.5	10.2	8.3
Evaluation			
Number of Evaluations Completed	137	146	155
Number of Resident Days	3,529	3,875	3,925
Average Length of Stay	25.8	28.3	28.6
Short Term/Placement			
Number of Placements	13	10	10
Number of Resident Days	161	125	125
Average Length of Stay	12.4	12.5	12.5
Average Length of Stay for all Placements Combined	21.2	21.7	21.9
Average Daily Population	15	17	18

Organizational Chart



* Acts as supervisor when Superintendent is absent.

FTE's funded by State of Missouri:	21.25
FTE's funded by Boone County:	
**General Revenue (Dept 1242)	4.79
***Grant Reimbursed (Dept 1243):	<u>0.21</u>
Total FTE's	<u>26.25</u>

Juvenile Justice Center

Annual Budget

1242 JUVENILE JUSTICE CENTER

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3410	FED REIMB - USDA	23,242	33,620	27,067	33,620	0	33,620	0
3422	REIMB/REV- OTHER GOVT/CIRCUITS	24,550	50,000	40,920	50,000	0	50,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	57,630	52,500	84,078	80,000	0	80,000	52
3471	REIMBURSEMENT CALLAWAY	16,399	36,500	22,000	36,500	0	36,500	0
3475	DYS CONTRACTS	2,750	10,000	8,160	10,000	0	10,000	0
3477	STATE REIMB-DEL CHIL HOME	74,928	90,000	87,091	90,000	0	90,000	0
SUBTOTAL *****		199,501	272,620	269,316	300,120	0	300,120	10
CHARGES FOR SERVICES								
3523	PER DIEM PARENTAL PAYMENT	22,283	29,600	22,000	27,000	0	27,000	8-
3555	MEAL REIMBURSEMENT	510	700	700	700	0	700	0
SUBTOTAL *****		22,793	30,300	22,700	27,700	0	27,700	8-
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	0	100	0	100	0	100	0
3880	CONTRIBUTIONS	500	685	730	100	0	100	85-
3891	DIVIDENDS/REBATES	0	0	1,800	1,800	0	1,800	0
SUBTOTAL *****		500	785	2,530	2,000	0	2,000	154
TOTAL REVENUES *****		222,794	303,705	294,546	329,820	0	329,820	8
PERSONAL SERVICES								
10100	SALARIES & WAGES	95,707	107,205	105,716	111,084	0	111,084	3
10110	OVERTIME	14	0	0	0	0	0	0
10120	HOLIDAY WORKED	3,187	17,660	3,538	17,660	0	17,660	0
10200	FICA	7,516	9,552	8,373	9,848	0	9,848	3
10300	HEALTH INSURANCE	4,750	4,750	4,750	4,750	0	4,750	0
10325	DISABILITY INSURANCE	50	46	46	48	0	48	4
10350	LIFE INSURANCE	48	47	47	47	0	47	0
10375	DENTAL INSURANCE	356	356	356	474	0	474	33
10500	401(A) MATCH PLAN	150	351	0	351	0	351	0
10600	UNEMPLOYMENT BENEFITS	94	0	0	0	0	0	0
SUBTOTAL *****		111,874	139,967	122,826	144,262	0	144,262	3
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	198	240	200	240	0	240	0
23000	OFFICE SUPPLIES	1,500	2,500	1,250	2,496	0	2,496	0
23001	PRINTING	345	1,131	1,100	799	0	799	29-
23015	COMPUTER SUPPLIES	356	795	600	895	0	895	12
23025	RESIDENT SUPPLIES	1,944	3,000	3,000	3,000	0	3,000	0
23030	KITCHEN SUPPLIES	374	750	400	750	0	750	0
23031	CUSTODIAL SUPPLIES	0	0	2,000	3,635	0	3,635	0
23035	MAINTENANCE SUPPLIES	4,009	5,000	1,365	1,365	0	1,365	72-
23050	OTHER SUPPLIES	411	2,285	1,600	1,700	0	1,700	25-
23400	FOOD	27,639	35,000	29,000	35,000	0	35,000	0
23502	NON-PRES. MED. SUPPLIES	105	250	200	200	0	200	20-
23850	MINOR EQUIP & TOOLS (<\$1000)	379	668	441	568	0	568	14-
23855	FURNITURE/FIXTURE <\$1000	728	0	579	0	0	0	0
SUBTOTAL *****		37,992	51,619	41,735	50,648	0	50,648	1-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	125	0	125	125	0	125	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	41	10	250	250	0	250	400
37230	MEALS & LODGING-TRAINING	332	1,250	400	1,250	0	1,250	0
37235	MEALS & LODGING - OTHER	30	50	30	50	0	50	0
37240	REGISTRATION/TUITION	1,724	1,500	1,500	1,375	0	1,375	8-
SUBTOTAL *****		2,253	2,810	2,305	3,050	0	3,050	8
UTILITIES								
48000	TELEPHONES	3,217	3,500	3,500	3,500	0	3,500	0
48050	CELLULAR TELEPHONES	12	60	40	50	0	50	16-
48100	NATURAL GAS	13,160	16,000	14,500	15,500	0	15,500	3-
48200	ELECTRICITY	30,735	33,050	32,800	34,850	0	34,850	5

Juvenile Justice Center

1242 JUVENILE JUSTICE CENTER
100 GENERAL FUND

ACCT DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
48300 WATER	1,683	1,900	1,824	1,900	0	1,900	0
48400 SOLID WASTE	1,692	2,000	1,815	2,031	0	2,031	1
48500 STORM WATER UTILITY	33	0	408	420	0	420	0
48600 SEWER USE	1,891	1,415	2,088	2,088	0	2,088	47
SUBTOTAL *****	52,427	57,925	56,975	60,339	0	60,339	4
VEHICLE EXPENSE							
59000 MOTORFUEL/GASOLINE	1,853	2,240	1,800	1,850	0	1,850	17-
59010 FUEL SURCHARGE - REIMB TO R&B	0	0	75	60	0	60	0
59100 VEHICLE REPAIRS/MAINTENANCE	65	300	100	300	0	300	0
59105 TIRES	0	300	373	300	0	300	0
59200 LOCAL MILEAGE	0	50	0	50	0	50	0
SUBTOTAL *****	1,919	2,890	2,348	2,560	0	2,560	11-
EQUIP & BLDG MAINTENANCE							
60050 EQUIP SERVICE CONTRACT	4,131	4,236	4,314	3,475	0	3,475	17-
60100 BLDG REPAIRS/MAINTENANCE	12,801	5,070	3,000	8,700	0	8,700	71
60150 PEST CONTROL	720	800	720	800	0	800	0
60200 EQUIP REPAIRS/MAINTENANCE	1,222	802	800	1,800	0	1,800	124
60400 GROUNDS MAINTENANCE	1,125	1,100	500	1,100	0	1,100	0
SUBTOTAL *****	20,000	12,008	9,334	15,875	0	15,875	32
CONTRACTUAL SERVICES							
70050 SOFTWARE SERVICE CONTRACT	409	425	425	450	0	450	5
71100 OUTSIDE SERVICES	483	720	420	600	0	600	16-
71101 PROFESSIONAL SERVICES	10,572	12,650	12,380	12,650	0	12,650	0
71500 BUILDING USE/RENT CHARGE	44,678	47,294	47,294	45,950	0	45,950	2-
SUBTOTAL *****	56,142	61,089	60,519	59,650	0	59,650	2-
OTHER							
83170 FEES-PERMIT/LICENS/INSP/CERTIF	150	150	150	150	0	150	0
84300 ADVERTISING	1,437	1,600	1,500	1,600	0	1,600	0
85620 OTHER MEDICAL	248	350	290	1,646	0	1,646	370
SUBTOTAL *****	1,836	2,100	1,940	3,396	0	3,396	61
FIXED ASSET ADDITIONS							
91300 MACHINERY & EQUIPMENT	4,157	0	0	788	0	788	0
91301 COMPUTER HARDWARE	196	390	370	1,400	0	1,400	258
91302 COMPUTER SOFTWARE	0	0	0	300	0	300	0
92300 REPLCMENT MACH & EQUIP	949	15,648	15,647	7,942	0	7,942	49-
92301 REPLC COMPUTER HDWR	370	585	450	1,550	0	1,550	164
SUBTOTAL *****	5,672	16,623	16,467	11,980	0	11,980	27-
TOTAL EXPENDITURES *****	290,119	347,031	314,449	351,760	0	351,760	1

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"> ▪ Funds .34 FTE Family Counselor Pool, position #536 ▪ Funds 2.0 FTE DJO, position #560 & 561 	July 1, 2012 to June 30, 2013 Origination: 1996	No required match.
OnTrack Program – Office of State Courts Administrator <ul style="list-style-type: none"> ▪ Funds 1.0 FTE Reintegration Court Administrator, position #709 ▪ Community service stipends and incentive gift cards, housing assistance, and percentage of 2 judges' salaries 	October 1, 2012 to September 30, 2014 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"> ▪ Funds 0.24 FTE Art Instructor, position #602 ▪ Funds 0.03 FTE Music Instructor, position #705 ▪ Funds supplies, and equipment. 	October 1, 2012 to September 30, 2013 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"> ▪ Funds training and assessment of detention practices as well as funding for shelter care. 	October 1, 2012 to September 30, 2013 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"> ▪ Funds supervised access and exchange program 	July 1, 2012 to June 30, 2013 Origination: 2009	No match required
STOP (Services*Training*Officers*Prosecutors) Violence Against Women Act (STOP/VAWA) <ul style="list-style-type: none"> ▪ Funds a Batterers' Intervention Program (MEND) through an agreement with Family Counseling Center of Missouri ▪ Funds 1.0 FTE Domestic Assault Court Coordinator, position #745 	January 1, 2012 to December 31, 2013 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"> • Funds meals at meetings and subscription to PublicRecordsnow.com 	October 24, 2012 to September 30, 2013	No match required

Judicial Grants and Contracts

Annual Budget

1243 JUDICIAL GRANTS/CONTRACTS

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	179,217	157,110	157,110	127,603	0	127,603	18-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	179,217	270,147	269,625	196,516	0	196,516	27-
	SUBTOTAL *****	358,435	427,257	426,735	324,119	0	324,119	24-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	358,435	427,257	426,735	324,119	0	324,119	24-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	152,637	163,739	165,647	127,523	0	127,523	22-
10200	FICA	11,285	12,525	12,307	9,755	0	9,755	22-
10300	HEALTH INSURANCE	19,143	19,396	19,396	19,000	0	14,250	26-
10325	DISABILITY INSURANCE	478	433	433	418	0	325	24-
10350	LIFE INSURANCE	198	195	195	188	0	141	27-
10375	DENTAL INSURANCE	1,436	1,454	1,454	1,896	0	1,422	2-
10400	WORKERS COMP	4,377	4,364	4,364	2,763	0	2,763	36-
10500	401(A) MATCH PLAN	615	1,277	415	1,404	0	1,014	20-
10600	UNEMPLOYMENT BENEFITS	0	298	298	0	0	0	0
	SUBTOTAL *****	190,169	203,681	204,509	162,947	0	157,193	22-
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	299	225	300	0	0	0	0
23001	PRINTING	0	3,000	3,000	0	0	0	0
23027	INMATE WORK/INCENTIVE SUPPLY	21,303	74,300	74,300	47,500	0	47,500	36-
23050	OTHER SUPPLIES	1,506	4,445	4,445	526	0	526	88-
23400	FOOD	0	615	615	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	39	39	0	0	0	0
	SUBTOTAL *****	23,109	82,624	82,699	48,026	0	48,026	41-
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3,256	3,180	3,180	0	0	0	0
37230	MEALS & LODGING-TRAINING	5,852	5,981	5,481	2,500	0	2,500	58-
	SUBTOTAL *****	9,108	9,161	8,661	2,500	0	2,500	72-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	68,254	71,640	71,640	70,786	0	70,786	1-
71101	PROFESSIONAL SERVICES	36,143	31,399	34,973	4,000	0	4,000	87-
71600	EQUIP LEASES & METER CHRG	3,391	1,300	1,300	0	0	0	0
	SUBTOTAL *****	107,789	104,339	107,913	74,786	0	74,786	28-
	OTHER							
86300	TESTING	19,637	1,500	0	0	0	0	0
86648	RENT/UTIL ASST(HIV/AIDS)	16,709	25,400	25,400	44,156	0	44,156	73
	SUBTOTAL *****	36,346	26,900	25,400	44,156	0	44,156	64
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	7,851	6,604	0	3,393	0	3,393	48-
92300	REPLCMENT MACH & EQUIP	320	0	0	0	0	0	0
	SUBTOTAL *****	8,171	6,604	0	3,393	0	3,393	48-
	TOTAL EXPENDITURES *****	374,695	433,309	429,182	335,808	0	330,054	23-

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. In this year's budget a portion of the Commissioner's salary and benefits has been budgeted to be paid from the Law Library Fund. Statutory provisions related to the Law Library Fund stipulate that the fund "may also be applied and expended for that County's or Circuit's Family Services and Justice Fund".

Annual Budget

2820 FAMILY SERVICES & JUSTICE

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3471	REIMBURSEMENT CALLAWAY	30,053	31,000	31,000	27,335	0	27,335	11-
	SUBTOTAL *****	30,053	31,000	31,000	27,335	0	27,335	11-
	CHARGES FOR SERVICES							
3569	OTHER FEES	35,260	37,000	37,000	42,250	0	42,250	14
3575	FAMILY COURT FEES	36,343	37,000	37,000	38,250	0	38,250	3
3579	FAMILY COURT FEES-JUVENILE OFF	21,769	23,700	23,700	23,500	0	23,500	0
	SUBTOTAL *****	93,372	97,700	97,700	104,000	0	104,000	6
	INTEREST							
3711	INT-OVERNIGHT	40	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	227	300	300	275	0	275	8-
3798	INC/DEC IN FV OF INVESTMENTS	60	0	0	0	0	0	0
	SUBTOTAL *****	328	325	325	300	0	300	7-
	MISCELLANEOUS							
3890	MISCELLANEOUS	800	1,000	1,000	1,000	0	1,000	0
	SUBTOTAL *****	800	1,000	1,000	1,000	0	1,000	0
	TOTAL REVENUES *****	124,554	130,025	130,025	132,635	0	132,635	2
	MATERIALS & SUPPLIES							
23001	PRINTING	0	600	600	100	0	100	83-
23050	OTHER SUPPLIES	20	50	50	50	0	50	0
	SUBTOTAL *****	20	650	650	150	0	150	76-
	DUES TRAVEL & TRAINING							
37230	MEALS & LODGING-TRAINING	108	300	300	300	0	300	0
	SUBTOTAL *****	108	300	300	300	0	300	0

Family Services and Justice

Department Number 2820

282 FAMILY SERVICES & JUSTICE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	30,510	31,150	31,150	31,150	0	31,150	0
71101	PROFESSIONAL SERVICES	105,242	116,300	116,300	101,000	0	101,000	13-
	SUBTOTAL *****	<u>135,752</u>	<u>147,450</u>	<u>147,450</u>	<u>132,150</u>	<u>0</u>	<u>132,150</u>	<u>10-</u>
	TOTAL EXPENDITURES *****	135,880	148,400	148,400	132,600	0	132,600	10-

Decimal values have been truncated.

13th 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 programs. The Boone County Drug Court programs are court-supervised, comprehensive treatment programs 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.

Performance Measures

Performance Measure	2011 Actual	2012 Estimated	2013 Projected
Admissions by Year			
Division Program	41	35	40
Probation Program	73	85	75
Re-Entry Program	10	5	10
Reintegration Court	(On-track Program)	(On-track Program)	(On-track Program)
DWI Court	21	35	10*
Veterans Court	-	-	15
Total Participants	145	160	140
Drug Court and DWI Fees Collected			
Drug Court	\$47,103.00	\$40,000.00	\$40,000.00
DWI Court	\$48,750.00	\$40,000.00	\$30,000.00

*The drop in fees collected is due to the anticipation of having fewer participants. The court changed from accepting misdemeanors to only accepting felony DWIs which may account for the change.

13th Judicial Circuit Drug Court

Annual Budget

2830 CIRCUIT DRUG COURT

283 CIRCUIT DRUG COURT

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3581	DRUG COURT FEES	47,103	40,000	40,000	40,000	0	40,000	0
3584	DRUG COURT FEES - DWI	68,950	72,500	40,000	30,000	0	30,000	58-
	SUBTOTAL *****	116,053	112,500	80,000	70,000	0	70,000	37-
	INTEREST							
3711	INT-OVERNIGHT	183	75	165	100	0	100	33
3712	INT-LONG TERM INVEST	995	450	800	850	0	850	88
3798	INC/DEC IN FV OF INVESTMENTS	353	0	0	0	0	0	0
	SUBTOTAL *****	1,531	525	965	950	0	950	80
	MISCELLANEOUS							
3890	MISCELLANEOUS	1,005	1,000	1,000	0	0	0	0
	SUBTOTAL *****	1,005	1,000	1,000	0	0	0	0
	TOTAL REVENUES *****	118,591	114,025	81,965	70,950	0	70,950	37-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	2,927	3,000	3,000	3,000	0	3,000	0
23001	PRINTING	477	350	400	350	0	350	0
23015	COMPUTER SUPPLIES	0	150	150	150	0	150	0
23016	MAGNETIC MEDIA	0	0	0	50	0	50	0
23018	PRINTER SUPPLIES	109	180	180	350	0	350	94
23027	INMATE WORK/INCENTIVE SUPPLY	1,059	12,750	12,750	6,375	0	6,375	50-
23050	OTHER SUPPLIES	173	0	0	0	0	0	0
	SUBTOTAL *****	4,747	16,430	16,480	10,275	0	10,275	37-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	330	440	440	550	0	550	25
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,819	3,500	2,500	3,500	0	3,500	0
37230	MEALS & LODGING-TRAINING	3,323	5,500	5,500	6,000	0	6,000	9
37240	REGISTRATION/TUITION	1,446	3,500	1,500	4,000	0	4,000	14
	SUBTOTAL *****	7,919	12,940	9,940	14,050	0	14,050	8
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	250	200	250	0	250	0
59200	LOCAL MILEAGE	274	1,200	400	600	0	600	50-
	SUBTOTAL *****	274	1,450	600	850	0	850	41-
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	0	0	180	0	180	0
	SUBTOTAL *****	0	0	0	180	0	180	0
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	150	150	150	0	150	0
71100	OUTSIDE SERVICES	63,704	85,000	47,000	50,000	0	50,000	41-
71101	PROFESSIONAL SERVICES	0	500	500	500	0	500	0
	SUBTOTAL *****	63,704	85,650	47,650	50,650	0	50,650	40-
	OTHER							
83100	AWARDS	0	400	400	6,375	0	6,375	493
84010	RECEPTION/MEETINGS	253	500	250	400	0	400	20-
84300	ADVERTISING	64	300	300	300	0	300	0
86300	TESTING	3,200	21,750	4,000	21,750	0	21,750	0
	SUBTOTAL *****	3,518	22,950	4,950	28,825	0	28,825	25
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	0	0	0	1,000	0	1,000	0
91301	COMPUTER HARDWARE	0	880	0	0	0	0	0
92301	REPLC COMPUTER HDWR	623	0	0	900	0	900	0
	SUBTOTAL *****	623	880	0	1,900	0	1,900	115
	TOTAL EXPENDITURES *****	80,787	140,300	79,620	106,730	0	106,730	23-

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	14,304	19,100	19,100	18,250	0	18,250	4-
	SUBTOTAL *****	14,304	19,100	19,100	18,250	0	18,250	4-
	INTEREST							
3711	INT-OVERNIGHT	76	60	60	60	0	60	0
3712	INT-LONG TERM INVEST	419	500	500	350	0	350	30-
3798	INC/DEC IN FV OF INVESTMENTS	141	0	0	0	0	0	0
	SUBTOTAL *****	637	560	560	410	0	410	26-
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	451	0	0	0	0	0	0
	SUBTOTAL *****	451	0	0	0	0	0	0
	TOTAL REVENUES *****	15,393	19,660	19,660	18,660	0	18,660	5-
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	198	600	600	600	0	600	0
	SUBTOTAL *****	198	600	600	600	0	600	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	613	2,000	2,000	2,000	0	2,000	0
37230	MEALS & LODGING-TRAINING	597	2,000	2,000	2,000	0	2,000	0
37240	REGISTRATION/TUITION	864	3,000	3,000	3,000	0	3,000	0
	SUBTOTAL *****	2,074	7,000	7,000	7,000	0	7,000	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	29	0	0	0	0	0	0
	SUBTOTAL *****	29	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	1,000	1,000	1,500	0	1,500	50
	SUBTOTAL *****	0	1,000	1,000	1,500	0	1,500	50

Administration of Justice

Department Number 2850

285 ADMINISTRATION OF JUSTICE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
91301	COMPUTER HARDWARE	296	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 *****	<u>296</u>	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>0</u>	<u>3,500</u>	<u>0</u>
	TOTAL EXPENDITURES *****	2,598	17,100	17,100	17,600	0	17,600	2

Decimal values have been truncated.

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.

Performance Measures

Performance Measure	2011 Actual	2012 Estimated	2013 Projected
Mental Health Court Admissions			
Division Program	12	12	12
Probation Program	21	21	23
Re-Entry Program	1	5	5
Total Admissions	34	38	40

Alternative Sentencing Program

Law Enforcement Sales Tax

Annual Budget

2904 ALT SENTENCING PGMS-LE SALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	11	0	0	0	0	0	0
	SUBTOTAL *****	11	0	0	0	0	0	0
	TOTAL REVENUES *****	11	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	174,144	180,831	180,831	185,576	0	185,576	2
10110	OVERTIME	189	775	0	775	0	775	0
10200	FICA	12,785	13,892	13,892	14,255	0	14,255	2
10300	HEALTH INSURANCE	23,750	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	530	439	439	458	0	458	4
10350	LIFE INSURANCE	255	235	235	235	0	235	0
10375	DENTAL INSURANCE	1,780	1,780	1,780	2,370	0	2,370	33
10400	WORKERS COMP	5,621	5,423	5,423	5,471	0	5,471	0
10500	401(A) MATCH PLAN	60	1,755	1,755	1,755	0	1,755	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,802	0	0	0	0	0	0
	SUBTOTAL *****	220,916	228,880	228,105	234,645	0	234,645	2
	MATERIALS & SUPPLIES							
22000	POSTAGE	108	75	200	200	0	200	166
22500	SUBSCRIPTIONS/PUBLICATIONS	272	300	300	300	0	300	0
23000	OFFICE SUPPLIES	568	800	800	800	0	800	0
23001	PRINTING	90	350	350	350	0	350	0
23015	COMPUTER SUPPLIES	24	140	100	140	0	140	0
23016	MAGNETIC MEDIA	0	0	0	50	0	50	0
23018	PRINTER SUPPLIES	20	1,020	370	100	0	100	90-
23027	INMATE WORK/INCENTIVE SUPPLY	552	2,000	500	2,000	0	2,000	0
23050	OTHER SUPPLIES	41	50	81	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	200	200	0	0	0	0
	SUBTOTAL *****	1,678	4,935	2,901	3,990	0	3,990	19-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	75	110	110	110	0	110	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	259	1,000	1,000	1,000	0	1,000	0
37230	MEALS & LODGING-TRAINING	347	1,500	1,700	1,500	0	1,500	0
37240	REGISTRATION/TUITION	0	750	750	750	0	750	0
	SUBTOTAL *****	682	3,360	3,560	3,360	0	3,360	0
	UTILITIES							
48000	TELEPHONES	2,883	4,300	4,000	4,325	0	4,325	0
48100	NATURAL GAS	4,094	5,000	5,000	5,000	0	5,000	0
48200	ELECTRICITY	7,272	5,500	5,500	6,000	0	6,000	9
48300	WATER	247	300	300	400	0	400	33
48500	STORM WATER UTILITY	0	0	150	150	0	150	0
48600	SEWER USE	321	300	300	150	0	150	50-
	SUBTOTAL *****	14,819	15,400	15,250	16,025	0	16,025	4
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	100	100	100	0	100	0
59200	LOCAL MILEAGE	329	350	350	350	0	350	0
59300	PARKING	0	25	25	25	0	25	0
	SUBTOTAL *****	329	475	475	475	0	475	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	537	700	700	700	0	700	0
60200	EQUIP REPAIRS/MAINTENANCE	0	250	250	250	0	250	0
	SUBTOTAL *****	537	950	950	950	0	950	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	26,979	49,000	49,000	49,000	0	49,000	0
71101	PROFESSIONAL SERVICES	0	1,000	1,000	1,000	0	1,000	0

Alternative Sentencing Program

Law Enforcement Sales Tax

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

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
71500	BUILDING USE/RENT CHARGE	13,019	15,870	15,870	14,290	0	14,290	9-
71600	EQUIP LEASES & METER CHRG	0	0	400	500	0	500	0
	SUBTOTAL *****	39,998	65,870	66,270	64,790	0	64,790	1-
	OTHER							
83100	AWARDS	46	50	50	50	0	50	0
84010	RECEPTION/MEETINGS	383	350	350	350	0	350	0
84300	ADVERTISING	194	500	500	500	0	500	0
86300	TESTING	11,698	18,300	18,300	18,300	0	18,300	0
	SUBTOTAL *****	12,321	19,200	19,200	19,200	0	19,200	0
	FIXED ASSET ADDITIONS							
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	1,055	390	390	1,200	0	1,200	207
	SUBTOTAL *****	1,055	740	740	1,550	0	1,550	109
	TOTAL EXPENDITURES *****	292,339	339,810	337,451	344,985	0	344,985	1

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 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	1,292	0	1,292	0	1,292	0
	SUBTOTAL *****	0	1,292	0	1,292	0	1,292	0
	TOTAL EXPENDITURES *****	2,100	3,392	2,100	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)
 - Internet Crimes Task Force (1253)
- 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)
- Sheriff K9 Operations Fund (2570)
- 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 Prisoner Detainee 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	2011	2012	2013	2013	2013	2013
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
Sheriff Operations:								
100	1251	Sheriff	\$ 3,982,626	\$ 3,778,356	\$ 3,605,819	\$ 680,282	\$ 7	\$ 4,286,108
100	1253	Internet Crimes Task Force	-	9,501	-	-	-	-
100	1259	Sheriff's Grants	2,175	-	-	-	-	-
250	2501	Sheriff Forfeiture-Dept of Justice	2,083	8,932	-	2,398	-	2,398
250	2502	Sheriff Forfeiture-Dept of Treasury	10,923	8,677	-	290	6,000	6,290
251	2510	Sheriff Training	25,541	16,415	-	29,500	-	29,500
252	252x	Law Enf. Citizen Contributions	7,176	3,939	-	3,300	-	3,300
253	253x	Justice Assistance Grants (JAG)	69,138	45,843	-	-	-	-
254	2540	Sheriff Civil Charges	51,986	44,582	-	46,274	16,995	63,269
255	2550	Sheriff Revolving Fund Activity	51,005	82,806	-	19,874	-	19,874
257	2570	Sheriff K9 Operations Fund	-	6,500	-	-	-	-
290	2901	Sheriff-Law Enf SalesTax	1,460,589	1,604,151	1,113,438	218,018	441,838	1,773,294
297	2972	Cyber Crimes Task Force	147,669	151,736	18,252	1,024	-	19,276
		Subtotal	\$ 5,810,911	\$ 5,761,438	\$ 4,737,509	\$ 1,000,960	\$ 464,840	\$ 6,203,309
Corrections:								
100	1255	Corrections	3,822,511	3,746,290	2,825,575	1,268,218	49,979	4,143,772
256	2560	Inmate Security Fund	-	-	-	-	75,000	75,000
290	2902	Corrections-Law Enf SalesTax	714,832	664,517	665,223	34,178	26,699	726,100
290	2906	Contract Inmate Housing	173,072	12,000	-	200,000	-	200,000
		Subtotal	4,710,415	4,422,807	3,490,798	1,502,396	151,678	5,144,872
Housekeeping/Maintenance:								
100	1256	Sheriff/Corr Bldg Housekeep/Maint (1)	-	212,516	90,779	102,959	66,062	259,800
		Total	\$ 10,521,326	\$ 10,396,761	\$ 8,319,086	\$ 2,606,315	\$ 682,580	\$ 11,607,981

(1) Prior to FY12, the Sheriff and Corrections Housekeeping and Maintenance was budgeted in departments #6100 & #6101.

Sheriff & Corrections

Personnel Summary

Position Title	Departmental Funding Source for FTE's									Change
	FY	FY	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	FY	
	2011	2012	No. 1251	No. 2901	No. 2972	No. 1255	No. 2902	No. 1256	2013	
FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	Total	
Sheriff										
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	9.00	8.00	1.00					9.00	-
Deputy Sheriff	37.00	39.00	29.00	10.00					39.00	-
Investigator	10.48	10.00	7.00	1.00	1.00				9.00	(1.00)
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	-	-						-	-
Technical/Fleet Analyst	-	-	1.00						1.00	1.00
Subtotal	79.45	78.97	63.97	14.00	1.00	-	-	-	78.97	-
					b					
Corrections										
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	36.00	38.00				39.00			39.00	1.00
Corrections Officer Pool	0.17	0.17				0.17			0.17	-
Corrections Support Officer	6.00	4.00				3.00			3.00	(1.00)
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	2.80	2.80				2.80			2.80	-
Registered Nurse Pool	0.28	0.28				0.28			0.28	-
Licensed Practical Nurse	-	-				-			-	-
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	-
Facilities Maintenance & Housekeeping										
Senior Facility Maintenance Tech.	-	1.00						1.00	1.00	c
Custodian	-	1.00						1.00	1.00	c
Subtotal	-	2.00	-	-	-	-	-	2.00	2.00	-
Total FTEs	145.76	147.28	63.97	14.00	1.00	60.31	6.00	2.00	147.28	-
Overtime	\$ 533,828	\$ 589,022	\$ 228,682	\$ 75,753	\$ -	\$ 199,845	\$ 51,123	\$ 5,000	\$ 555,403	\$ (33,619)
Holiday	\$ 129,367	\$ 127,033	\$ 36,860	\$ 17,430	\$ -	\$ 35,803	\$ 11,673	\$ 350	\$ 101,766	\$ (25,267)

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 6/30/13. 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, 1253, 1259, 2501, 2502, 2510, 252x, 253x, 2540, 2550, 2570, 2901, 2972, 2981

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. The Administration division is responsible for developing the annual budget, establishing policy & procedure, managing personnel and department programs, and supervising 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.

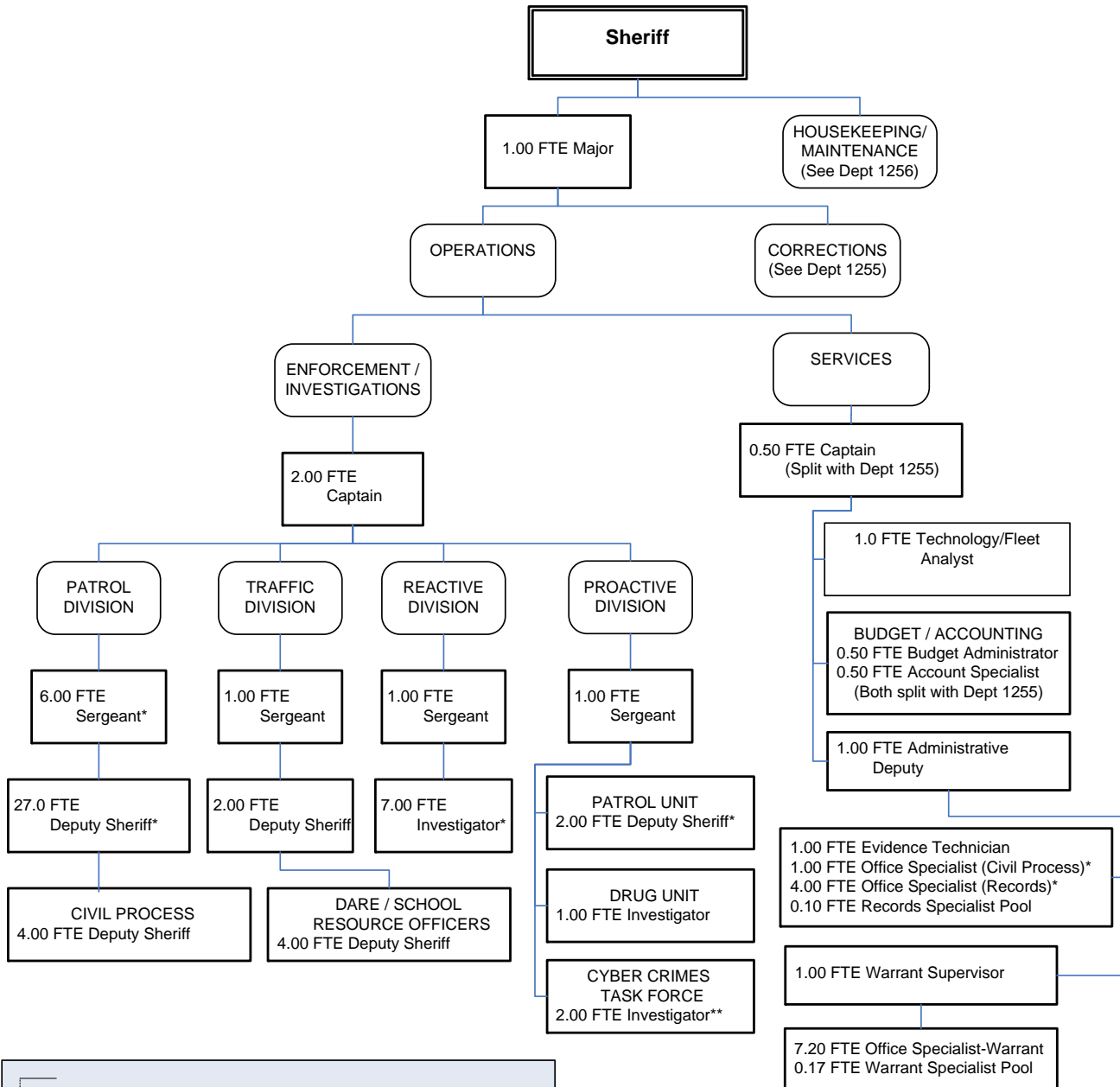
Services: This division, commanded by a Captain, is comprised of full and part-time civilian employees. This division is responsible for personnel and budgetary management, payroll, processing of civil papers, evidence tracking, offense report entry, processing of warrants issued by the 13th Judicial Circuit Court, fleet management, and various other support duties for the Sheriff's Department and Jail.

Budget Highlights

The budget includes funding for a new position, a technical/fleet research analyst. There are no other significant changes to the 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3325	LICENSES AND PERMITS ATV PERMITS	60	150	150	150	0	150	0
	SUBTOTAL *****	60	150	150	150	0	150	0
	INTERGOVERNMENTAL REVENUE							
3405	FED REIMB DRUG ENF O.T.	0	0	10,143	0	0	0	0
3411	FEDERAL GRANT REIMBURSE	115,329	136,377	72,270	94,879	0	94,879	30-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	9,039	0	27,166	31,694	0	31,694	0
3469	STATE REIMB-CRIMINAL COSTS	24,225	40,000	40,114	40,200	0	40,200	0
3482	FEDERAL DISASTER REIMB (FEMA)	433	0	0	0	0	0	0
	SUBTOTAL *****	149,026	176,377	149,693	166,773	0	166,773	5-
	CHARGES FOR SERVICES							
3510	COPIES	1,386	1,500	1,293	1,300	0	1,300	13-
3525	REIMB. SPECIAL PROJECTS	6,000	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	31,455	0	0	0	0	0	0
3540	DEFENDANT CRT COSTS&RECOMPMENT	12,437	12,000	12,088	12,088	0	12,088	0
3563	CIVIL PROCESS FEES	18,314	20,000	17,000	20,000	0	20,000	0
3569	OTHER FEES	0	1,300	800	1,000	0	1,000	23-
3572	SHERIFF'S FEES	170,132	190,000	190,000	190,000	0	190,000	0
3590	INSPECTION FEES	40	100	100	100	0	100	0
	SUBTOTAL *****	239,765	224,900	221,281	224,488	0	224,488	0
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	11,465	2,657	3,450	0	0	0	0
3882	RESTITUTION REIMB	500	0	230	0	0	0	0
3891	DIVIDENDS/REBATES	0	0	2,200	2,200	0	2,200	0
	SUBTOTAL *****	11,965	2,657	5,880	2,200	0	2,200	17-
	TOTAL REVENUES *****	400,816	404,084	377,004	393,611	0	393,611	2-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,311,578	2,409,641	2,247,918	2,865,136	87,485	2,637,093	9
10110	OVERTIME	284,491	233,384	183,473	245,277	0	228,682	2-
10115	SHIFT DIFFERENTIAL	21,527	18,792	18,004	20,281	11,875	20,073	6
10120	HOLIDAY WORKED	31,857	44,616	38,106	41,586	0	36,860	17-
10200	FICA	195,913	207,042	185,729	242,679	6,693	223,587	7
10300	HEALTH INSURANCE	293,710	300,437	300,437	301,625	9,500	305,187	1
10325	DISABILITY INSURANCE	8,061	6,428	6,428	7,922	254	6,707	4
10350	LIFE INSURANCE	3,216	2,971	2,971	2,984	94	3,018	1
10375	DENTAL INSURANCE	22,016	22,517	22,517	30,099	948	30,484	35
10400	WORKERS COMP	71,699	72,082	72,082	93,330	2,852	84,618	17
10500	401(A) MATCH PLAN	19,990	22,190	19,395	22,288	780	22,580	1
10510	CERF-EMPLOYER PD CONTRIBUTION	6,219	6,930	5,611	0	0	6,930	0
10600	UNEMPLOYMENT BENEFITS	7,040	3,910	3,910	0	0	0	0
	SUBTOTAL *****	3,277,321	3,350,940	3,106,581	3,873,207	120,481	3,605,819	7
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	2,358	2,383	2,868	2,868	0	2,868	20
23000	OFFICE SUPPLIES	14,366	14,300	14,300	14,300	0	14,300	0
23001	PRINTING	5,031	4,300	3,072	3,100	0	3,100	27-
23016	MAGNETIC MEDIA	0	2,000	2,000	2,000	0	2,000	0
23020	MICROFILM/FILM	1,208	0	0	0	0	0	0
23050	OTHER SUPPLIES	11,274	16,438	17,200	16,345	0	16,345	0
23200	AMMUNITION	18,598	18,598	18,598	18,598	0	18,598	0
23300	UNIFORMS	31,064	24,507	24,507	29,876	2,515	29,876	21
23305	UNIFORM MAINTENANCE	4,730	5,800	5,800	5,800	0	5,800	0
23350	RESERVE/EXPLORER PRGM SUPPLIES	2,468	2,285	2,285	2,285	0	2,285	0
23850	MINOR EQUIP & TOOLS (<\$1000)	14,828	12,137	9,871	14,094	500	14,094	16
	SUBTOTAL *****	105,930	102,748	100,501	109,266	3,015	109,266	6
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	3,312	3,422	3,172	3,262	0	3,262	4-
37200	SEMINARS/CONFERENCE/MEETING	0	500	0	500	0	500	0
37210	TRAINING/SCHOOLS	0	0	450	1,780	0	1,780	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	1,920	205	705	0	705	63-
37230	MEALS & LODGING-TRAINING	0	1,060	1,812	4,115	0	4,115	288
	SUBTOTAL *****	3,312	6,902	5,639	10,362	0	10,362	50

Sheriff Operations

1251 SHERIFF
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
48000	TELEPHONES	22,926	25,195	18,000	25,356	0	25,356	0
48050	CELLULAR TELEPHONES	26,380	26,500	26,500	26,500	0	26,500	0
48100	NATURAL GAS	7,428	11,440	7,913	7,913	0	7,913	30-
48200	ELECTRICITY	20,989	38,000	33,026	33,057	0	33,057	13-
48300	WATER	6,234	6,200	3,756	3,756	0	3,756	39-
48400	SOLID WASTE	765	771	771	771	0	771	0
48500	STORM WATER UTILITY	0	0	120	120	0	120	0
48600	SEWER USE	0	0	4,032	4,032	0	4,032	0
	SUBTOTAL *****	84,724	108,106	94,118	101,505	0	101,505	6-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	282,656	312,567	261,200	286,430	0	286,430	8-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	8,303	8,184	0	8,184	0
59025	MOTOR VEHICLE TITLE EXP	113	165	132	132	0	132	20-
59030	MOTOR VEHICLE LICENSE FEE	574	770	770	770	0	770	0
59100	VEHICLE REPAIRS/MAINTENANCE	69,978	72,800	55,000	55,329	0	55,329	23-
59105	TIRES	20,331	23,000	23,000	24,150	0	24,150	5
59110	MECHANICS CHARGE - REIMB R&B	0	0	17,471	17,471	0	17,471	0
	SUBTOTAL *****	373,654	409,302	365,876	392,466	0	392,466	4-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	4,506	4,385	5,110	2,846	0	2,846	35-
60200	EQUIP REPAIRS/MAINTENANCE	4,842	5,239	5,239	5,055	0	5,055	3-
60250	EQUIPMENT INSTALLATION CHARGES	0	2,933	2,933	0	1,385	0	0
	SUBTOTAL *****	9,349	12,557	13,282	7,901	1,385	7,901	37-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	1,584	1,584	1,584	1,584	0	1,584	0
71000	INSURANCE AND BONDS	100	100	100	100	0	100	0
71100	OUTSIDE SERVICES	6,056	3,979	3,557	3,370	0	3,370	15-
71104	ADMINISTRATIVE SERVICES	2,472	2,320	2,320	3,848	0	3,848	65
71500	BUILDING USE/RENT CHARGE	101,102	24,420	24,420	24,420	0	24,420	0
71526	DISPOSAL SERVICES	0	0	20	0	0	0	0
71600	EQUIP LEASES & METER CHR	728	700	400	560	0	560	20-
	SUBTOTAL *****	112,044	33,103	32,401	33,882	0	33,882	2
	OTHER							
85400	CRIMINAL INVESTIGATION	13,275	20,000	15,000	20,000	0	20,000	0
86300	TESTING	1,130	4,900	3,500	4,900	0	4,900	0
	SUBTOTAL *****	14,405	24,900	18,500	24,900	0	24,900	0
	FIXED ASSET ADDITIONS							
91000	OFFICE EQUIPMENT	1,147	0	0	0	0	0	0
91300	MACHINERY & EQUIPMENT	0	4,800	3,999	0	7,985	0	0
91301	COMPUTER HARDWARE	737	367	367	0	2,150	1	99-
91302	COMPUTER SOFTWARE	0	0	0	0	803	6	0
91400	AUTO/TRUCKS	0	0	0	0	23,280	0	0
92400	REPLCMNT AUTO/TRUCKS	0	37,092	37,092	0	0	0	0
	SUBTOTAL *****	1,884	42,259	41,458	0	34,218	7	99-
	TOTAL EXPENDITURES *****	3,982,626	4,090,817	3,778,356	4,553,489	159,099	4,286,108	4

1253 INTERNET CRIMES TASK FORCE

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	0	10,000	9,220	0	0	0	0
	SUBTOTAL *****	0	10,000	9,220	0	0	0	0
	TOTAL REVENUES *****	0	10,000	9,220	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	780	280	0	0	0	0
	SUBTOTAL *****	0	780	280	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	6,383	5,791	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	440	732	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	1,030	1,331	0	0	0	0
	SUBTOTAL *****	0	7,853	7,854	0	0	0	0

Sheriff Operations

1253 INTERNET CRIMES TASK FORCE
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
91300	FIXED ASSET ADDITIONS MACHINERY & EQUIPMENT	0	1,367	1,367	0	0	0	0
	SUBTOTAL *****	0	1,367	1,367	0	0	0	0
	TOTAL EXPENDITURES *****	0	10,000	9,501	0	0	0	0

1259 SHERIFF'S GRANTS

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 PROPOSED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE FEDERAL GRANT REIMBURSE	2,175	0	0	0	0	0	0
	SUBTOTAL *****	2,175	0	0	0	0	0	0
	TOTAL REVENUES *****	2,175	0	0	0	0	0	0
48002	UTILITIES DATA COMMUNICATIONS	1,728	0	0	0	0	0	0
	SUBTOTAL *****	1,728	0	0	0	0	0	0
91300	FIXED ASSET ADDITIONS MACHINERY & EQUIPMENT	447	0	0	0	0	0	0
	SUBTOTAL *****	447	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,175	0	0	0	0	0	0

2501 SD FORFEITURE-DEPT OF JUSTICE

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3615	FINES AND FORFEITURES	3,596	0	6,236	0	0	0	0
	SUBTOTAL *****	3,596	0	6,236	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	30	30	23	23	0	23	23-
3712	INT-LONG TERM INVEST	170	200	126	126	0	126	37-
3798	INC/DEC IN FV OF INVESTMENTS	53	0	41	41	0	41	0
	SUBTOTAL *****	255	230	190	190	0	190	17-
	TOTAL REVENUES *****	3,851	230	6,426	190	0	190	17-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	258	0	0	0	0	0	0
37210	TRAINING/SCHOOLS	0	6,764	6,764	0	0	0	0
	SUBTOTAL *****	258	6,764	6,764	0	0	0	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	2,272	2,100	2,101	2,331	0	2,331	11
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	67	67	0	67	0
	SUBTOTAL *****	2,272	2,100	2,168	2,398	0	2,398	14
	OTHER							
86910	PY ENCUMBRANCES NOT USED	447-	0	0	0	0	0	0
	SUBTOTAL *****	447-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92400	REPLCMNT AUTO/TRUCKS	0	4,500	0	0	0	0	0
	SUBTOTAL *****	0	4,500	0	0	0	0	0
	TOTAL EXPENDITURES *****	2,083	13,364	8,932	2,398	0	2,398	82-

Sheriff Operations

2502 SD FORFEITURE-DEPT OF TREASURY

250 SHERIFF FORFEITURE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3615	FINES AND FORFEITURES	0	0	1,170	0	0	0	0
	SUBTOTAL *****	0	0	1,170	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	33	34	19	19	0	19	44-
3712	INT-LONG TERM INVEST	186	214	101	101	0	101	52-
3798	INC/DEC IN FV OF INVESTMENTS	61	0	34	34	0	34	0
	SUBTOTAL *****	281	248	154	154	0	154	37-
	TOTAL REVENUES *****	281	248	1,324	154	0	154	37-
	PERSONAL SERVICES							
10110	OVERTIME	9,908	0	0	0	0	0	0
	SUBTOTAL *****	9,908	0	0	0	0	0	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	1,736	1,736	0	0	0	0
37235	MEALS & LODGING - OTHER	600	3,864	2,200	0	0	0	0
	SUBTOTAL *****	600	5,600	3,936	0	0	0	0
	UTILITIES							
48050	CELLULAR TELEPHONES	402	458	241	290	0	290	36-
	SUBTOTAL *****	402	458	241	290	0	290	36-
	CONTRACTUAL SERVICES							
71600	EQUIP LEASES & METER CHR	12	0	0	0	0	0	0
	SUBTOTAL *****	12	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
92400	REPLCMENT AUTO/TRUCKS	0	4,500	4,500	6,000	0	6,000	33
	SUBTOTAL *****	0	4,500	4,500	6,000	0	6,000	33
	TOTAL EXPENDITURES *****	10,923	10,558	8,677	6,290	0	6,290	40-

2510 SHERIFF TRAINING

251 SHERIFF TRAINING FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3448	INTERGOVERNMENTAL REVENUE	7,964	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	7,964	10,000	10,000	10,000	0	10,000	0
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	17,390	17,615	15,763	15,763	0	15,763	10-
	SUBTOTAL *****	17,390	17,615	15,763	15,763	0	15,763	10-
	INTEREST							
3711	INT-OVERNIGHT	9	10	7	7	0	7	30-
3712	INT-LONG TERM INVEST	52	60	39	39	0	39	35-
3798	INC/DEC IN FV OF INVESTMENTS	18	0	14	14	0	14	0
	SUBTOTAL *****	80	70	60	60	0	60	14-
	TOTAL REVENUES *****	25,435	27,685	25,823	25,823	0	25,823	6-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	2,980	8,000	3,300	8,000	0	8,000	0
37210	TRAINING/SCHOOLS	14,513	8,000	8,045	8,000	0	8,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	684	3,300	538	3,300	0	3,300	0
37230	MEALS & LODGING-TRAINING	7,362	10,200	4,532	10,200	0	10,200	0
	SUBTOTAL *****	25,541	29,500	16,415	29,500	0	29,500	0
	TOTAL EXPENDITURES *****	25,541	29,500	16,415	29,500	0	29,500	0

Sheriff Operations

2522 DARE PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	3	2	2	0	2	33-
3712	INT-LONG TERM INVEST	14	17	7	7	0	7	58-
3798	INC/DEC IN FV OF INVESTMENTS	5	0	0	0	0	0	0
	SUBTOTAL *****	21	20	9	9	0	9	55-
	TOTAL REVENUES *****	21	20	9	9	0	9	55-
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	1,246	2,500	1,000	1,000	0	1,000	60-
	SUBTOTAL *****	1,246	2,500	1,000	1,000	0	1,000	60-
	DUES TRAVEL & TRAINING							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,246	2,500	1,000	1,000	0	1,000	60-

2523 SHERIFF K9 PROGRAM

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	1	1	0	0	0	0
3712	INT-LONG TERM INVEST	4	5	3	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	1	0	0	0	0	0	0
	SUBTOTAL *****	6	6	4	0	0	0	0
	TOTAL REVENUES *****	6	6	4	0	0	0	0
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	0	1,049	1,049	0	0	0	0
	SUBTOTAL *****	0	1,049	1,049	0	0	0	0
	TOTAL EXPENDITURES *****	0	1,049	1,049	0	0	0	0

2524 INTERNET CRIMES TSK FCE-CONTRB

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	3	1	1	0	1	66-
3712	INT-LONG TERM INVEST	11	16	5	5	0	5	68-
3798	INC/DEC IN FV OF INVESTMENTS	4	0	0	0	0	0	0
	SUBTOTAL *****	18	19	6	6	0	6	68-
	MISCELLANEOUS							
3880	CONTRIBUTIONS	500	0	0	0	0	0	0
	SUBTOTAL *****	500	0	0	0	0	0	0
	TOTAL REVENUES *****	518	19	6	6	0	6	68-
	MATERIALS & SUPPLIES							
22010	SHIPPING CHARGES	0	0	17	0	0	0	0
23000	OFFICE SUPPLIES	0	0	70	0	0	0	0
23050	OTHER SUPPLIES	320	1,000	750	500	0	500	50-
23850	MINOR EQUIP & TOOLS (<\$1000)	926	447	200	500	0	500	11
	SUBTOTAL *****	1,247	1,447	1,037	1,000	0	1,000	30-
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	366	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	42	500	100	100	0	100	80-
	SUBTOTAL *****	409	500	100	100	0	100	80-
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	553	553	0	0	0	0
	SUBTOTAL *****	0	553	553	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	100	0	0	0	0	0
	SUBTOTAL *****	0	100	0	0	0	0	0
	TOTAL EXPENDITURES *****	1,656	2,600	1,690	1,100	0	1,100	57-

Sheriff Operations

2525 COMMUNITY PROGRAMS

252 PUBLIC SAFETY CITIZEN CONTRIB

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	2	0	2	2	0	2	0
3712	INT-LONG TERM INVEST	11	0	8	8	0	8	0
3798	INC/DEC IN FV OF INVESTMENTS	11	0	0	0	0	0	0
	SUBTOTAL *****	24	0	10	10	0	10	0
	MISCELLANEOUS							
3880	CONTRIBUTIONS	6,200	0	0	0	0	0	0
	SUBTOTAL *****	6,200	0	0	0	0	0	0
	TOTAL REVENUES *****	6,224	0	10	10	0	10	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	200	200	200	0	200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,200	200	1,200	0	1,200	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFREN/MEETING	2,350	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	3	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	1,920	0	0	0	0	0	0
	SUBTOTAL *****	4,273	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	4,273	1,200	200	1,200	0	1,200	0

2530 LOCAL LAW ENF BLOCK GRANT FYX0

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	19,543	4,271	4,271	0	0	0	0
	SUBTOTAL *****	19,543	4,271	4,271	0	0	0	0
	TOTAL REVENUES *****	19,543	4,271	4,271	0	0	0	0
	MATERIALS & SUPPLIES							
23300	UNIFORMS	0	34	34	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	588	588	0	0	0	0
	SUBTOTAL *****	0	622	622	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	5,726	3,649	3,649	0	0	0	0
92300	REPLCMENT MACH & EQUIP	3,927	0	0	0	0	0	0
	SUBTOTAL *****	9,653	3,649	3,649	0	0	0	0
	TOTAL EXPENDITURES *****	9,653	4,271	4,271	0	0	0	0

Sheriff Operations

2531 LOCAL LAW ENF BLOCK GRANT FYX1

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	44,667	16,848	16,848	0	0	0	0
	SUBTOTAL *****	44,667	16,848	16,848	0	0	0	0
	TOTAL REVENUES *****	44,667	16,848	16,848	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	15,668	2,030	2,030	0	0	0	0
	SUBTOTAL *****	15,668	2,030	2,030	0	0	0	0
	DUES TRAVEL & TRAINING							
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	699	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	763	0	0	0	0	0	0
	SUBTOTAL *****	1,463	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	36,909	0	0	0	0	0	0
	SUBTOTAL *****	36,909	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	5,445	0	0	0	0	0	0
	SUBTOTAL *****	5,445	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	59,485	2,030	2,030	0	0	0	0

2532 LOCAL LAW ENF BLOCK GRANT FYX2

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	39,542	39,542	0	0	0	0
	SUBTOTAL *****	0	39,542	39,542	0	0	0	0
	TOTAL REVENUES *****	0	39,542	39,542	0	0	0	0
	MATERIALS & SUPPLIES							
23850	MINOR EQUIP & TOOLS (<\$1000)	0	9,668	9,668	0	0	0	0
	SUBTOTAL *****	0	9,668	9,668	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
60250	EQUIPMENT INSTALLATION CHARGES	0	6,148	6,148	0	0	0	0
	SUBTOTAL *****	0	6,148	6,148	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	0	23,726	23,726	0	0	0	0
	SUBTOTAL *****	0	23,726	23,726	0	0	0	0
	TOTAL EXPENDITURES *****	0	39,542	39,542	0	0	0	0

2537 JUSTICE ASSISTANCE GRANT 2007

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	4,719	0	0	0	0	0	0
	SUBTOTAL *****	4,719	0	0	0	0	0	0
	TOTAL REVENUES *****	4,719	0	0	0	0	0	0

2538 JUSTICE ASSISTANCE GRANT 2008

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	1,049	0	0	0	0	0	0
	SUBTOTAL *****	1,049	0	0	0	0	0	0

Sheriff Operations

TOTAL REVENUES ***** 1,049 0 0 0 0 0 0

2539 JUSTICE ASSISTANCE GRANT 2009

253 LAW ENF-DEPT OF JUSTICE GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	1,617	0	0	0	0	0	0
	SUBTOTAL *****	1,617	0	0	0	0	0	0
	TOTAL REVENUES *****	1,617	0	0	0	0	0	0

2540 SHERIFF CIVIL CHARGES

254 SHERIFF CIVIL CHARGES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3563	CIVIL PROCESS FEES	1,696	7,000	7,000	7,000	0	7,000	0
3572	SHERIFF'S FEES	48,303	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	35	35	32	32	0	32	8-
3712	INT-LONG TERM INVEST	192	202	192	192	0	192	4-
3798	INC/DEC IN FV OF INVESTMENTS	104	0	85	85	0	85	0
	SUBTOTAL *****	331	237	309	309	0	309	30
	TOTAL REVENUES *****	50,331	50,237	50,309	50,309	0	50,309	0
	MATERIALS & SUPPLIES							
26201	ROCK-VENDOR HAULED	0	0	0	1,500	0	1,500	0
	SUBTOTAL *****	0	0	0	1,500	0	1,500	0
	UTILITIES							
48000	TELEPHONES	1,341	1,700	1,260	1,300	0	1,300	23-
48200	ELECTRICITY	1,358	1,800	1,200	1,200	0	1,200	33-
48300	WATER	122	200	140	140	0	140	30-
	SUBTOTAL *****	2,822	3,700	2,600	2,640	0	2,640	28-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	270	298	298	328	0	328	10
	SUBTOTAL *****	270	298	298	328	0	328	10
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	8,894	1,560	1,660	1,758	0	1,758	12
71101	PROFESSIONAL SERVICES	0	0	24	48	0	48	0
	SUBTOTAL *****	8,894	1,560	1,684	1,806	0	1,806	15
	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
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	0	0	1,400	0	4,000	0
92300	REPLCMNT MACH & EQUIP	0	0	0	8,000	0	12,995	0
	SUBTOTAL *****	0	0	0	9,400	0	16,995	0
	TOTAL EXPENDITURES *****	51,986	45,558	44,582	55,674	0	63,269	38

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2550 SHERIFF REVOLVING FND ACTIVITY

255 SHERIFF REVOLVING FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	75,989	86,282	107,566	90,612	0	90,612	5
	SUBTOTAL *****	75,989	86,282	107,566	90,612	0	90,612	5
	INTEREST							
3711	INT-OVERNIGHT	82	80	76	80	0	80	0
3712	INT-LONG TERM INVEST	455	510	423	423	0	423	17-
3798	INC/DEC IN FV OF INVESTMENTS	148	0	145	145	0	145	0
	SUBTOTAL *****	687	590	644	648	0	648	9
	TOTAL REVENUES *****	76,676	86,872	108,210	91,260	0	91,260	5
	MATERIALS & SUPPLIES							
23050	OTHER SUPPLIES	28	0	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	4,172	4,456	4,454	0	0	0	0
23855	FURNITURE/FIXTURE <\$1000	1,327	0	0	0	0	0	0
	SUBTOTAL *****	5,529	4,456	4,454	0	0	0	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	1,300	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,047	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	2,868	0	0	0	0	0	0
	SUBTOTAL *****	6,215	0	0	0	0	0	0
	EQUIP & BLDG MAINTENANCE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	13,674	21,952	21,658	19,874	0	19,874	9-
	SUBTOTAL *****	13,674	21,952	21,658	19,874	0	19,874	9-
	OTHER							
86910	PY ENCUMBRANCES NOT USED	0	0	74-	0	0	0	0
	SUBTOTAL *****	0	0	74-	0	0	0	0
	FIXED ASSET ADDITIONS							
91100	FURNITURE AND FIXTURES	6,188	0	0	0	0	0	0
91200	BUILDINGS & IMPROVEMENTS	11,371	2,189	1,922	0	0	0	0
91300	MACHINERY & EQUIPMENT	5,102	0	0	0	0	0	0
91301	COMPUTER HARDWARE	2,921	9,879	9,879	0	0	0	0
91302	COMPUTER SOFTWARE	0	140	140	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	44,827	44,827	0	0	0	0
	SUBTOTAL *****	25,585	57,035	56,768	0	0	0	0
	TOTAL EXPENDITURES *****	51,005	83,443	82,806	19,874	0	19,874	76-

2570 SHERIFF K9 OPERATIONS

257 SHERIFF K9 OPERATIONS FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	0	0	2	2	0	2	0
3712	INT-LONG TERM INVEST	0	0	6	6	0	6	0
3798	INC/DEC IN FV OF INVESTMENTS	0	0	3	3	0	3	0
	SUBTOTAL *****	0	0	11	11	0	11	0
	MISCELLANEOUS							
3880	CONTRIBUTIONS	0	8,292	8,293	0	0	0	0
	SUBTOTAL *****	0	8,292	8,293	0	0	0	0
	OTHER FINANCING SOURCES							
3917	OTI: FROM SPECIAL REVENUE FUND	0	1,049	1,049	0	0	0	0
	SUBTOTAL *****	0	1,049	1,049	0	0	0	0
	TOTAL REVENUES *****	0	9,341	9,353	11	0	11	99-
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	6,500	6,500	0	0	0	0

Sheriff Operations

SUBTOTAL ***** 0 6,500 6,500 0 0 0 0
 TOTAL EXPENDITURES ***** 0 6,500 6,500 0 0 0 0

2901 SHERIFF OPERATIONS-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	7,483	0	0	0	0	0	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	7,392	8,624	0	8,624	0
3482	FEDERAL DISASTER REIMB (FEMA)	626	0	0	0	0	0	0
SUBTOTAL *****		8,109	0	7,392	8,624	0	8,624	0
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	24,900	43,725	0	0	42,500	42,500	2-
SUBTOTAL *****		24,900	43,725	0	0	42,500	42,500	2-
TOTAL REVENUES *****		33,009	43,725	7,392	8,624	42,500	51,124	16
PERSONAL SERVICES								
10100	SALARIES & WAGES	726,000	804,754	758,706	566,086	0	829,068	3
10110	OVERTIME	74,332	71,916	66,170	59,158	0	75,753	5
10115	SHIFT DIFFERENTIAL	6,582	6,700	5,210	6,790	4,188	6,790	1
10120	HOLIDAY WORKED	13,242	19,490	15,592	12,704	0	17,430	10-
10200	FICA	62,315	69,068	65,080	49,322	0	71,071	2
10300	HEALTH INSURANCE	60,561	66,500	66,500	66,500	0	66,500	0
10325	DISABILITY INSURANCE	3,000	2,867	2,766	1,641	0	2,949	2
10350	LIFE INSURANCE	673	658	658	658	0	658	0
10375	DENTAL INSURANCE	4,539	4,984	4,984	6,636	0	6,636	33
10400	WORKERS COMP	26,654	28,134	28,134	20,557	0	30,388	8
10500	401(A) MATCH PLAN	3,870	4,914	3,916	4,914	0	4,914	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,190	1,281	1,185	0	0	1,281	0
SUBTOTAL *****		982,962	1,081,266	1,018,901	794,966	4,188	1,113,438	2
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	265	265	0	0	0	0	0
23050	OTHER SUPPLIES	3,247	7,140	7,140	8,750	0	8,750	22
23200	AMMUNITION	31,627	17,353	17,353	17,353	0	17,353	0
23201	AMMUNITION (LESS-LETHAL)	7,139	9,932	9,932	10,946	0	10,946	10
23300	UNIFORMS	5,181	5,635	5,635	5,856	0	5,856	3
23305	UNIFORM MAINTENANCE	1,097	1,000	1,871	1,871	0	1,871	87
23850	MINOR EQUIP & TOOLS (<\$1000)	5,630	4,500	4,500	7,925	0	7,925	76
26201	ROCK-VENDOR HAULED	817	0	0	0	0	0	0
SUBTOTAL *****		55,006	45,825	46,431	52,701	0	52,701	15
DUES TRAVEL & TRAINING								
37200	SEMINARS/CONFERENCE/MEETING	0	0	510	828	0	828	0
37210	TRAINING/SCHOOLS	4,992	7,002	7,002	4,650	0	4,650	33-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	712	2,000	2,000	3,200	0	3,200	60
37230	MEALS & LODGING-TRAINING	2,785	5,469	5,469	7,053	0	7,053	28
SUBTOTAL *****		8,490	14,471	14,981	15,731	0	15,731	8
UTILITIES								
48002	DATA COMMUNICATIONS	27,060	28,416	22,996	29,388	0	29,388	3
48050	CELLULAR TELEPHONES	5,049	5,100	5,100	5,100	0	5,100	0
SUBTOTAL *****		32,109	33,516	28,096	34,488	0	34,488	2
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	23,961	35,567	30,562	34,790	0	34,790	2-
60200	EQUIP REPAIRS/MAINTENANCE	15,490	17,483	20,353	17,963	0	17,963	2
60250	EQUIPMENT INSTALLATION CHARGES	26,204	56,050	56,050	10,081	36,445	46,526	16-
SUBTOTAL *****		65,656	109,100	106,965	62,834	36,445	99,279	9-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	10,227	10,228	10,228	14,779	0	14,779	44
71100	OUTSIDE SERVICES	16,864	1,425	1,096	500	0	500	64-
71526	DISPOSAL SERVICES	540	540	540	540	0	540	0
SUBTOTAL *****		27,632	12,193	11,864	15,819	0	15,819	29

Sheriff Operations

2901 SHERIFF OPERATIONS-LE SALES TX
 290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
91300	MACHINERY & EQUIPMENT	20,021	35,352	35,352	0	45,201	45,202	27
91301	COMPUTER HARDWARE	6,942	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	636	636	0	0	0	0
92300	REPLCMENT MACH & EQUIP	49,397	50,576	50,576	0	58,782	58,782	16
92301	REPLC COMPUTER HDWR	0	0	0	0	57,000	57,000	0
92400	REPLCMENT AUTO/TRUCKS	212,370	299,887	290,349	0	280,854	280,854	6-
	SUBTOTAL *****	288,731	386,451	376,913	0	441,837	441,838	14
	TOTAL EXPENDITURES *****	1,460,589	1,682,822	1,604,151	976,539	482,470	1,773,294	5

2972 CYBER CRIMES TASK FORCE

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	147,669	155,054	151,879	19,067	0	19,067	87-
	SUBTOTAL *****	147,669	155,054	151,879	19,067	0	19,067	87-
	TOTAL REVENUES *****	147,669	155,054	151,879	19,067	0	19,067	87-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	90,646	92,457	92,669	95,229	0	14,651	84-
10110	OVERTIME	7,250	5,024	6,037	0	0	0	0
10115	SHIFT DIFFERENTIAL	24	0	28	0	0	0	0
10200	FICA	7,139	7,265	7,290	7,285	0	1,121	84-
10300	HEALTH INSURANCE	9,500	9,500	9,500	9,500	0	1,462	84-
10325	DISABILITY INSURANCE	335	268	268	276	0	50	81-
10350	LIFE INSURANCE	105	94	94	94	0	15	84-
10375	DENTAL INSURANCE	712	713	713	948	0	146	79-
10400	WORKERS COMP	3,150	3,095	3,095	3,313	0	687	77-
10500	401(A) MATCH PLAN	780	741	780	702	0	120	83-
	SUBTOTAL *****	119,644	119,157	120,474	117,347	0	18,252	84-
	MATERIALS & SUPPLIES							
23016	MAGNETIC MEDIA	0	0	375	375	0	375	0
23050	OTHER SUPPLIES	626	375	0	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,472	0	0	0	0	0	0
	SUBTOTAL *****	2,099	375	375	375	0	375	0
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFENR/MEETING	0	5,159	5,275	0	0	0	0
37210	TRAINING/SCHOOLS	4,285	2,999	2,299	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	2,934	8,207	6,696	0	0	0	0
37230	MEALS & LODGING-TRAINING	4,802	8,277	7,691	0	0	0	0
	SUBTOTAL *****	12,022	24,642	21,961	0	0	0	0
	UTILITIES							
48002	DATA COMMUNICATIONS	561	642	642	94	0	94	85-
	SUBTOTAL *****	561	642	642	94	0	94	85-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	6,899	7,896	7,780	435	0	435	94-
71100	OUTSIDE SERVICES	1,085	864	504	120	0	120	86-
	SUBTOTAL *****	7,984	8,760	8,284	555	0	555	93-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	1,402	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	2,398	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	1,557	0	0	0	0	0	0
	SUBTOTAL *****	5,358	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	147,669	153,576	151,736	118,371	0	19,276	87-

Sheriff Operations

2981 JAG - RECOVERY ACT/STIMULUS

298 RECOVERY ACT STIMULUS FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	5,052	0	0	0	0	0	0
	SUBTOTAL *****	5,052	0	0	0	0	0	0
	TOTAL REVENUES *****	5,052	0	0	0	0	0	0

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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.

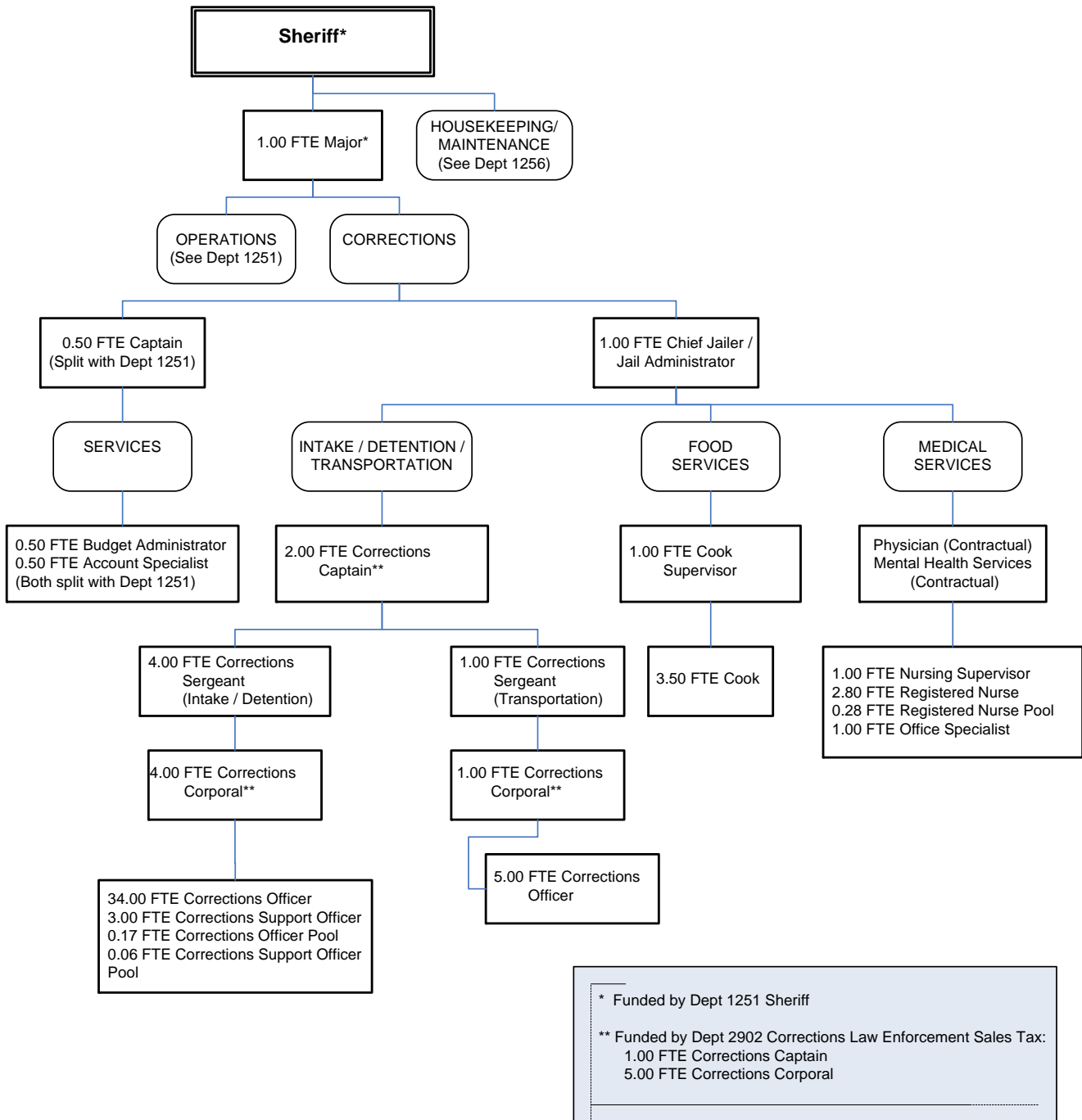
The jail is designed to hold a maximum of 210 inmates. Annual appropriations provide funding for staff and operating costs, including on-site medical and mental health services. A Work Release Program is provided through a contract with Reality House, Inc., and additional appropriations are included 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	1,095	0	0	0	0	0	0
3420	FEDERAL INCENTIVE PROGRAM	16,000	13,700	6,000	10,000	0	10,000	27-
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	0	1,236	1,442	0	1,442	0
3467	STATE REIMB-EXTRADITION	6,920	25,000	32,000	25,000	0	25,000	0
3468	STATE REIMB-TRANSPORTING	29,428	30,000	30,000	30,000	0	30,000	0
3472	PRIS HOUS-COUNTY&OTHRGOVT	343	250	250	250	0	250	0
3476	STATE REIMB-PRISONER BD.	616,322	642,000	650,000	700,000	0	700,000	9
3494	PRISONER HOUSING-US MARSHALS	49	500	672	750	0	750	50
3495	PRISONER HOUSING-COLUMBIA	5,292	4,500	1,500	1,000	0	1,000	77-
3496	PRISONER HOUSING-FEDERAL BOP	18,816	10,000	25,000	25,000	0	25,000	150
	SUBTOTAL *****	694,266	725,950	746,658	793,442	0	793,442	9
CHARGES FOR SERVICES								
3510	COPIES	219	100	447	300	0	300	200
3516	BOARDING FEES	1,800	1	0	0	0	0	0
3518	INMATE MED FEES (RECOUPMENT)	21,270	20,000	19,000	20,000	0	20,000	0
3528	REIMB PERSONNEL/PROJECTS	68,286	70,000	70,000	70,000	0	70,000	0
3529	OVERNIGHT HOLDS	490	500	520	500	0	500	0
3540	DEFENDANT CRT COSTS&RECOUPMENT	18,944	28,000	10,300	15,000	0	15,000	46-
3550	COMMISSIONS	12,209	10,500	13,000	12,500	0	12,500	19
3553	COMMISSIONS-PHONES	86,691	85,000	89,500	88,000	0	88,000	3
3555	MEAL REIMBURSEMENT	3	0	21	0	0	0	0
	SUBTOTAL *****	209,915	214,101	202,788	206,300	0	206,300	3-
MISCELLANEOUS								
3830	SALES	80,003	70,000	84,000	80,000	0	80,000	14
3831	SALE OF EVID/UNCLAIM PROP	0	20	0	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	0	2,500	3,984	0	3,500	3,500	40
3882	RESTITUTION REIMB	522	0	0	0	0	0	0
3885	TRAVEL EXPENSE REIMBURSE	0	0	39	0	0	0	0
3891	DIVIDENDS/REBATES	0	0	9,000	9,000	0	9,000	0
	SUBTOTAL *****	80,526	72,520	97,023	89,000	3,500	92,500	27
	TOTAL REVENUES *****	984,707	1,012,571	1,046,469	1,088,742	3,500	1,092,242	7
PERSONAL SERVICES								
10100	SALARIES & WAGES	1,720,853	1,960,862	1,792,436	2,231,695	0	1,983,438	1
10110	OVERTIME	177,519	219,508	179,500	225,678	0	199,845	8-
10115	SHIFT DIFFERENTIAL	23,279	29,852	22,651	27,152	18,658	27,152	9-
10120	HOLIDAY WORKED	33,418	47,402	39,351	42,026	0	35,803	24-
10200	FICA	143,122	174,606	153,110	193,281	0	171,837	1-
10300	HEALTH INSURANCE	273,520	287,375	287,375	282,625	0	282,625	1-
10325	DISABILITY INSURANCE	5,875	5,071	5,071	6,409	0	5,119	0
10350	LIFE INSURANCE	2,890	2,843	2,843	2,796	0	2,796	1-
10375	DENTAL INSURANCE	20,499	21,538	21,538	28,203	0	28,203	30
10400	WORKERS COMP	59,522	60,732	60,732	75,843	0	65,845	8
10500	401(A) MATCH PLAN	12,585	21,235	11,383	20,884	0	20,884	1-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,859	0	2,020	0	0	2,028	0
10600	UNEMPLOYMENT BENEFITS	10,383	7,545	5,546	0	0	0	0
	SUBTOTAL *****	2,485,329	2,838,569	2,583,556	3,136,592	18,658	2,825,575	0
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	612	550	500	500	0	500	9-
23000	OFFICE SUPPLIES	5,974	6,000	6,000	6,500	0	6,500	8
23001	PRINTING	1,497	500	0	0	1,575	1,575	215
23016	MAGNETIC MEDIA	0	50	50	50	0	50	0
23020	MICROFILM/FILM	32	0	0	0	0	0	0
23025	RESIDENT SUPPLIES	25,321	25,000	25,000	25,000	0	25,000	0
23026	INTAKE/INDIGENT SUPPLIES	4,336	6,000	7,500	6,000	0	6,000	0
23027	INMATE WORK/INCENTIVE SUPPLY	9,441	10,000	6,500	10,000	0	10,000	0
23030	KITCHEN SUPPLIES	15,797	16,000	16,500	17,000	0	17,000	6
23035	MAINTENANCE SUPPLIES	14,837	15,000	15,000	15,000	0	15,000	0
23050	OTHER SUPPLIES	80,003	70,000	84,000	80,000	0	80,000	14
23200	AMMUNITION	3,652	3,665	3,665	3,665	0	3,665	0
23201	AMMUNITION (LESS-LETHAL)	5,515	8,993	8,993	10,278	0	10,278	14
23300	UNIFORMS	19,384	20,000	20,000	20,811	0	20,811	4
23305	UNIFORM MAINTENANCE	2,723	2,500	2,883	3,000	0	3,000	20

Corrections

1255 CORRECTIONS
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
23400	FOOD	192,255	190,000	207,000	210,000	0	210,000	10
23501	PRESCRIPTION DRUGS	91,732	80,000	100,000	90,000	0	90,000	12
23502	NON-PRES. MED. SUPPLIES	12,517	9,750	9,750	9,750	0	9,750	0
23800	MEDICAL EQUIPMENT	0	1,500	500	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	9,702	11,801	12,660	14,240	0	14,240	20
23855	FURNITURE/FIXTURE <\$1000	329	0	0	0	0	0	0
	SUBTOTAL *****	495,668	477,309	526,501	523,294	1,575	524,869	9
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	206	299	399	534	0	534	78
37200	SEMINARS/CONFERENCE/MEETING	1,030	2,050	2,050	3,330	0	3,330	62
37210	TRAINING/SCHOOLS	2,019	4,095	4,095	890	8,000	890	78-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	668	1,000	1,000	850	0	850	15-
37230	MEALS & LODGING-TRAINING	764	2,500	2,819	4,895	0	4,895	95
37235	MEALS & LODGING - OTHER	0	0	64	0	0	0	0
	SUBTOTAL *****	4,688	9,944	10,427	10,499	8,000	10,499	5
	UTILITIES							
48000	TELEPHONES	5,694	6,700	5,000	6,312	0	6,312	5-
48050	CELLULAR TELEPHONES	5,235	5,460	4,500	5,592	0	5,592	2
48100	NATURAL GAS	31,668	45,000	31,218	35,000	0	35,000	22-
48200	ELECTRICITY	100,283	89,000	109,500	109,000	0	109,000	22
48300	WATER	23,839	25,000	17,030	25,000	0	25,000	0
48400	SOLID WASTE	3,284	3,288	3,288	3,288	0	3,288	0
48500	STORM WATER UTILITY	0	0	504	504	0	504	0
48600	SEWER USE	0	0	15,792	15,792	0	15,792	0
	SUBTOTAL *****	170,006	174,448	186,832	200,488	0	200,488	14
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	33,642	42,759	28,800	32,000	0	32,000	25-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	830	915	0	915	0
59025	MOTOR VEHICLE TITLE EXP	11	50	0	0	50	50	0
59030	MOTOR VEHICLE LICENSE FEE	82	0	37	74	0	74	0
59100	VEHICLE REPAIRS/MAINTENANCE	9,195	8,000	9,700	9,000	0	9,000	12
59105	TIRES	2,166	3,000	3,000	3,000	0	3,000	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	3,200	3,200	0	3,200	0
	SUBTOTAL *****	45,097	53,809	45,567	48,189	50	48,239	10-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	2,725	2,810	2,800	2,800	1,520	4,320	53
60200	EQUIP REPAIRS/MAINTENANCE	1,906	3,784	40	2,000	0	2,000	47-
60250	EQUIPMENT INSTALLATION CHARGES	700	1,000	500	0	1,500	1,500	50
	SUBTOTAL *****	5,332	7,594	3,340	4,800	3,020	7,820	2
	CONTRACTUAL SERVICES							
71000	INSURANCE AND BONDS	0	150	50	150	0	150	0
71100	OUTSIDE SERVICES	120,000	120,000	60,000	120,000	0	120,000	0
71500	BUILDING USE/RENT CHARGE	192,133	53,859	53,859	53,859	0	53,859	0
71526	DISPOSAL SERVICES	0	250	500	600	0	600	140
	SUBTOTAL *****	312,133	174,259	114,409	174,609	0	174,609	0
	OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	200	200	200	200	0	200	0
85600	EXTRADITION EXPENSE	11,077	25,000	25,000	25,000	0	25,000	0
85605	PRISONER TRANSPORT-INSTAT	413	1,000	1,000	1,000	0	1,000	0
85610	HOSPITAL COSTS	37,120	60,000	35,000	60,000	0	60,000	0
85620	OTHER MEDICAL	200,717	203,582	203,582	206,494	0	206,494	1
86300	TESTING	8,415	9,000	9,660	9,000	0	9,000	0
	SUBTOTAL *****	257,943	298,782	274,442	301,694	0	301,694	0
	FIXED ASSET ADDITIONS							
92300	REPLCMENT MACH & EQUIP	20,503	2,075	1,216	0	23,979	23,979	55
92400	REPLCMENT AUTO/TRUCKS	25,808	23,000	0	0	26,000	26,000	13
	SUBTOTAL *****	46,311	25,075	1,216	0	49,979	49,979	99
	TOTAL EXPENDITURES *****	3,822,511	4,059,789	3,746,290	4,400,165	81,282	4,143,772	2

Corrections

2560 INMATE PRISONER DETAINEE SECURITY FUND ACTIVITY

256 INMATE PRISONER DETAINEE SECURITY FUND		2011	2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	17,413	21,000	17,000	17,000	0	17,000	19-
	SUBTOTAL *****	17,413	21,000	17,000	17,000	0	17,000	19-
	INTEREST							
3711	INT-OVERNIGHT	65	30	54	54	0	54	80
3712	INT-LONG TERM INVEST	358	225	307	325	0	325	44
3798	INC/DEC IN FV OF INVESTMENTS	118	0	0	0	0	0	0
	SUBTOTAL *****	542	255	361	379	0	379	48
	TOTAL REVENUES *****	17,956	21,255	17,361	17,379	0	17,379	18-
	FIXED ASSET ADDITIONS							
91302	COMPUTER SOFTWARE	0	75,000	0	75,000	0	75,000	0
	SUBTOTAL *****	0	75,000	0	75,000	0	75,000	0
	TOTAL EXPENDITURES *****	0	75,000	0	75,000	0	75,000	0

Corrections

2902 CORRECTIONS- LE SALES TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3451	INTERGOVERNMENTAL REVENUE STATE REIMB-GRANT/PROGRAM/OTHR	0	0	618	721	0	721	0
	SUBTOTAL *****	0	0	618	721	0	721	0
3835	MISCELLANEOUS SALE OF COUNTY FIXED ASSET	0	0	5,975	0	3,500	3,500	0
	SUBTOTAL *****	0	0	5,975	0	3,500	3,500	0
	TOTAL REVENUES *****	0	0	6,593	721	3,500	4,221	0
10100	PERSONAL SERVICES SALARIES & WAGES	485,142	486,367	486,357	253,253	0	501,510	3
10110	OVERTIME	49,211	59,190	42,000	25,290	0	51,123	13-
10115	SHIFT DIFFERENTIAL	2,063	2,784	1,900	1,900	1,740	1,900	31-
10120	HOLIDAY WORKED	10,289	15,525	9,600	5,450	0	11,673	24-
10200	FICA	40,413	43,135	41,567	21,870	0	43,314	0
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	2,115	1,963	1,963	734	0	2,024	3
10350	LIFE INSURANCE	299	282	282	282	0	282	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,844	0	2,844	33
10400	WORKERS COMP	19,268	19,216	19,216	9,949	0	19,947	3
10500	401(A) MATCH PLAN	1,455	2,106	1,560	2,106	0	2,106	0
	SUBTOTAL *****	640,895	661,204	635,081	352,178	1,740	665,223	0
23300	MATERIALS & SUPPLIES UNIFORMS	2,089	5,670	5,670	5,670	0	5,670	0
	SUBTOTAL *****	2,089	5,670	5,670	5,670	0	5,670	0
59025	VEHICLE EXPENSE MOTOR VEHICLE TITLE EXP	11	0	0	0	50	50	0
	SUBTOTAL *****	11	0	0	0	50	50	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	0	0	0	160	0	160	0
60250	EQUIPMENT INSTALLATION CHARGES	2,717	0	0	0	1,500	1,500	0
	SUBTOTAL *****	2,717	0	0	160	1,500	1,660	0
70050	CONTRACTUAL SERVICES SOFTWARE SERVICE CONTRACT	12,961	18,734	16,266	19,148	0	19,148	2
	SUBTOTAL *****	12,961	18,734	16,266	19,148	0	19,148	2
85620	OTHER OTHER MEDICAL	7,468	7,500	7,500	7,650	0	7,650	2
	SUBTOTAL *****	7,468	7,500	7,500	7,650	0	7,650	2
92300	FIXED ASSET ADDITIONS REPLCMENT MACH & EQUIP	0	0	0	0	699	699	0
92301	REPLC COMPUTER HDWR	24,804	0	0	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	23,885	0	0	0	26,000	26,000	0
	SUBTOTAL *****	48,689	0	0	0	26,699	26,699	0
	TOTAL EXPENDITURES *****	714,832	693,108	664,517	384,806	29,989	726,100	4

2906 CONTRACT INMATE HOUSING-LE TAX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	157,698	180,000	0	180,000	0	180,000	0
71550	WORK RELEASE CONTRACT COSTS	15,374	30,000	12,000	20,000	0	20,000	33-
	SUBTOTAL *****	173,072	210,000	12,000	200,000	0	200,000	4-
	TOTAL EXPENDITURES *****	173,072	210,000	12,000	200,000	0	200,000	4-

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Sheriff Housekeeping & Maintenance

Department Number 1256

Mission

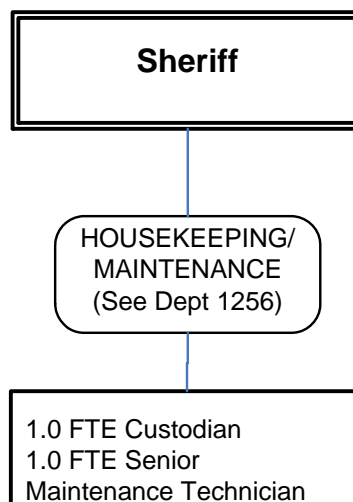
The Boone County Sheriff Housekeeping and Maintenance budget accounts for personnel and other costs needed to provide facilities maintenance and housekeeping services for Sheriff and Corrections facilities.

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.

The FY 2013 budget includes funding to replace the telephone system. There are no other significant changes to the budget.

Organizational Chart



Sheriff Housekeeping & Maintenance

Annual Budget

1256 SHERIFF/CORR BLDG HK/MAINT

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	63,945	64,185	65,857	0	65,857	2
10110	OVERTIME	0	5,000	8,758	5,000	0	5,000	0
10115	SHIFT DIFFERENTIAL	0	0	874	0	471	0	0
10120	HOLIDAY WORKED	0	350	350	350	0	350	0
10200	FICA	0	5,150	5,502	5,447	0	5,447	5
10300	HEALTH INSURANCE	0	9,500	9,500	9,500	0	9,500	0
10325	DISABILITY INSURANCE	0	192	192	190	0	190	1-
10350	LIFE INSURANCE	0	94	94	94	0	94	0
10375	DENTAL INSURANCE	0	712	712	948	0	948	33
10400	WORKERS COMP	0	2,335	2,335	2,691	0	2,691	15
10500	401(A) MATCH PLAN	0	780	780	702	0	702	10-
10800	UNIFORM ALLOWANCE	0	100	100	0	0	0	0
	SUBTOTAL *****	0	88,158	93,382	90,779	471	90,779	2
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	50	0	0	0	0	0
23031	CUSTODIAL SUPPLIES	0	6,400	6,400	6,400	0	6,400	0
23035	MAINTENANCE SUPPLIES	0	6,900	12,500	1,900	0	1,900	72-
23050	OTHER SUPPLIES	0	4,100	4,100	4,100	0	4,100	0
23300	UNIFORMS	0	100	100	400	200	600	500
23305	UNIFORM MAINTENANCE	0	0	0	0	1,300	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	2,400	2,535	2,500	0	2,500	4
26100	PIPE & LUMBER	0	150	0	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	0	3,000	1,000	3,100	0	3,100	3
26600	STRT/TRAFFIC/CONST SIGNS	0	500	0	500	0	500	0
	SUBTOTAL *****	0	23,600	26,635	18,900	1,500	19,100	19-
	UTILITIES							
48050	CELLULAR TELEPHONES	0	1,080	1,080	1,080	0	1,080	0
	SUBTOTAL *****	0	1,080	1,080	1,080	0	1,080	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	0	2,212	1,643	2,135	0	2,135	3-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	57	61	0	61	0
59100	VEHICLE REPAIRS/MAINTENANCE	0	3,000	2,000	2,000	0	2,000	33-
59105	TIRES	0	0	8	100	0	100	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	327	327	0	327	0
59200	LOCAL MILEAGE	0	300	0	0	0	0	0
	SUBTOTAL *****	0	5,512	4,035	4,623	0	4,623	16-
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	0	15,860	37,098	16,827	0	16,827	6
60100	BLDG REPAIRS/MAINTENANCE	0	13,200	13,350	13,350	4,777	18,127	37
60125	CUSTODIAL/JANITORIAL SERV	0	2,475	500	500	0	500	79-
60150	PEST CONTROL	0	2,950	0	0	0	0	0
60200	EQUIP REPAIRS/MAINTENANCE	0	29,800	16,500	29,800	0	29,800	0
60400	GROUPS MAINTENANCE	0	4,300	4,300	9,490	0	9,490	120
	SUBTOTAL *****	0	68,585	71,748	69,967	4,777	74,744	8
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	0	1,512	1,512	1,512	0	1,512	0
71100	OUTSIDE SERVICES	0	4,700	2,536	1,400	0	1,400	70-
71101	PROFESSIONAL SERVICES	0	3,000	3,000	0	0	0	0
71526	DISPOSAL SERVICES	0	0	350	0	0	0	0
71700	EQUIPMENT RENTALS	0	500	0	500	0	500	0
	SUBTOTAL *****	0	9,712	7,398	3,412	0	3,412	64-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	0	8,397	0	0	0	0	0
91302	COMPUTER SOFTWARE	0	0	8,238	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	0	0	0	66,062	66,062	0
	SUBTOTAL *****	0	8,397	8,238	0	66,062	66,062	686
	TOTAL EXPENDITURES *****	0	205,044	212,516	188,761	72,810	259,800	26

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)

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)
- 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	2011	2012	2013	2013	2013	2013
			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	\$ 1,613,061	\$ 1,610,479	\$ 1,452,349	\$ 228,836	\$ 17,775	\$ 1,698,960
100	1262	Victim Witness	157,227	166,202	176,090	21,743	-	197,833
100	1264	PA Retirement	7,752	7,752	-	7,752	-	7,752
260	2600	PA Training	3,901	5,136	-	4,908	-	4,908
261	2610	PA Tax Collection	75,982	86,469	92,899	3,952	-	96,851
262	2620	PA Contingency	19,999	18,050	-	20,000	-	20,000
263	2630	PA Bad Check Collections	54,340	41,860	15,577	1,615	-	17,192
264	2640	PA Forfeiture Money	8,917	-	-	3,075	-	3,075
290	2903	PA-Law Enf Sales Tax	268,438	294,715	301,035	5,872	-	306,907
297	2971	Women	37,161	-	-	-	-	-
		Subtotal	<u>2,246,778</u>	<u>2,230,663</u>	<u>2,037,950</u>	<u>297,753</u>	<u>17,775</u>	<u>2,353,478</u>
Child Support Enforcement								
100	1263	IV-D Child Support	350,786	368,295	173,519	46,031	-	219,550
		Subtotal	<u>350,786</u>	<u>368,295</u>	<u>173,519</u>	<u>46,031</u>	<u>-</u>	<u>219,550</u>
		Total	<u>\$ 2,597,564</u>	<u>\$ 2,598,958</u>	<u>\$ 2,211,469</u>	<u>\$ 343,784</u>	<u>\$ 17,775</u>	<u>\$ 2,573,028</u>

Prosecuting Attorney Summary

Personnel Summary

Position Title	Departmental Funding Source									Change
	FY	FY	Dept.	Dept.	Dept.	Dept.	Dept.	Dept.	FY	
	2011	2012	No.	No.	No.	No.	No.	No.	2013	
	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	
Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-	Equiva-		
lent	lent	lent	lent	lent	lent	lent	lent	lent		
Prosecuting Attorney										
Operations:										
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	10.33	10.00	8.00	-	-	-	-	2.00	10.00	-
Chief Investigator	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Investigator	2.33	3.00	1.00	-	-	-	-	2.00	3.00	-
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	7.00	6.00	-	-	-	-	1.00	7.00	-
Criminal Investigations Specialist	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Office Specialist	1.00	1.00	1.00	-	-	-	-	-	1.00	-
Receptionist	1.00	-	-	-	-	-	-	-	-	-
Crime Victim Specialist	1.00	1.00	-	2.00	-	-	-	-	2.00	1.00
Victim Assistant	1.00	1.00	-	-	-	-	-	-	-	(1.00)
Witness Coordinator	1.00	1.00	-	1.00	-	-	-	-	1.00	-
Case Specialist	0.48	0.48	-	0.48	-	-	-	-	0.48	-
Bad Check /Tax Administrator	1.00	1.00	-	-	-	0.75	0.25	-	1.00	-
Account Specialist	1.00	2.00	1.00	-	-	1.00	-	-	2.00	-
Account Specialist PT Pool	0.25	0.25	-	-	-	0.25	-	-	0.25	-
Subtotal	34.39	33.73	23.00	3.48	-	2.00	0.25	5.00	33.73	-
Child Support Enforcement:										
Assistant Prosecuting Attorney I	1.00	1.00	-	-	1.00	-	-	-	1.00	-
Child Support Administrator	1.00	-	a	-	-	-	-	-	-	-
Child Support Budget Administrator	-	1.00	a	-	1.00	-	-	-	1.00	-
Child Support Technician	3.50	4.00	b	-	1.00	c	-	-	1.00	(3.00)
Legal Secretary	1.00	1.00	-	-	-	c	-	-	-	(1.00)
Receptionist	1.00	-	b	-	-	-	-	-	-	-
Subtotal	7.50	7.00	-	-	3.00	-	-	-	3.00	(4.00)
Total FTEs	41.89	40.73	23.00	3.48	3.00	2.00	0.25	5.00	36.73	(4.00)
Overtime	\$ 24,800	\$ 28,800	\$ 20,000	\$ 1,500	\$ -	\$ 2,900	\$ 1,000	\$ 4,200	\$ 29,600	\$ 800

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) 4.0 FTEs reduced due to budget reductions

Prosecuting Attorney Operations

Department Numbers 1261, 1262, 1264, 2600, 2610, 2620, 2630, 2640, 2903, 2971

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.

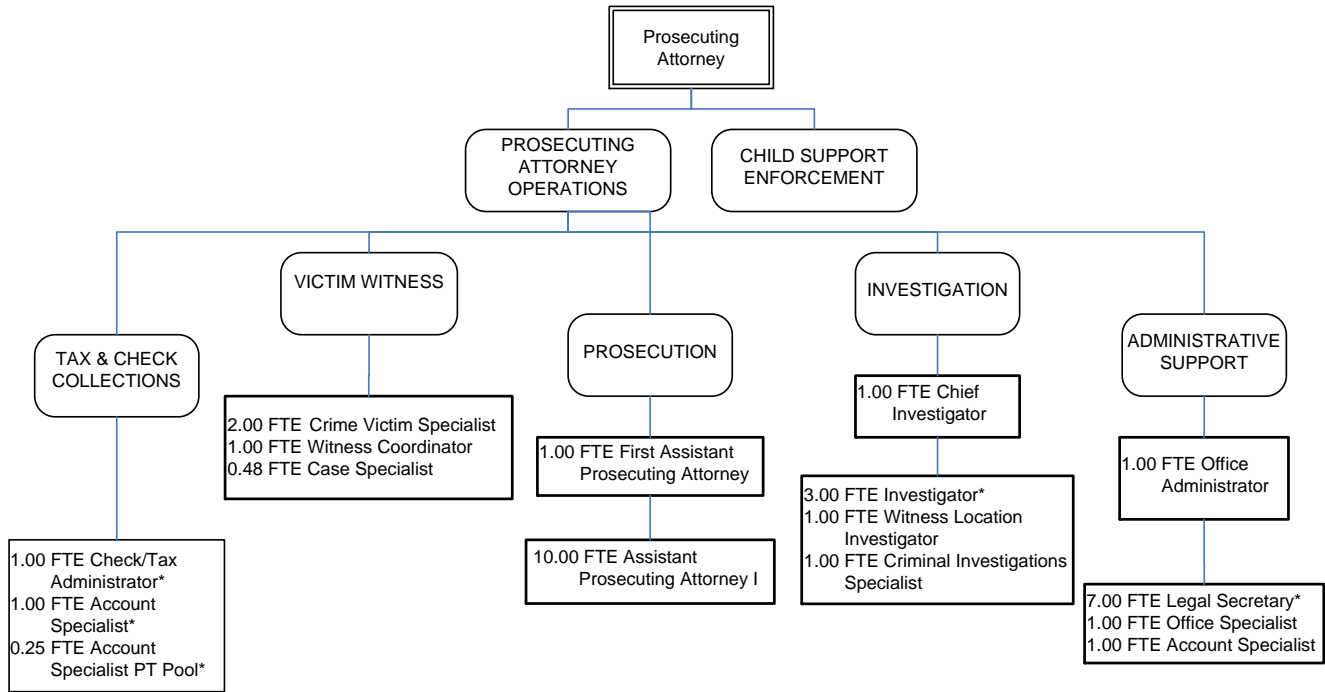
The Prosecuting Attorney is also responsible for child support enforcement within the County; the cost for these services is fully reimbursed by the State of Missouri and is accounted for within a separate budget immediately following this section.

Budget Highlights

The budget includes funding to replace a vehicle. 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
 - 1.00 FTE Account Specialist
 - 0.25 FTE Account Specialist PT Pool
- Prosecuting Attorney Bad Check Collections (Dept 2630)
 - 0.25 FTE Bad Check/Tax Administrator

Prosecuting Attorney Operations

Performance Measures

Performance Measure	2011 Actual	2012 Estimated	2013 Projected
Number of Felonies Filed	1,661	1,790	1,929
Number of Misdemeanors Filed	3,489	3,85	3,685
Number of Traffic Cases Filed	3,425	3,047	3,200
Total Number of Cases Filed	8,462	8,422	8,500

Annual Budget

1261 PROSECUTING ATTORNEY

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	58,366	79,003	71,876	78,191	0	78,191	1-
	SUBTOTAL *****	58,366	79,003	71,876	78,191	0	78,191	1-
	CHARGES FOR SERVICES							
3528	REIMB PERSONNEL/PROJECTS	25,335	25,346	25,793	25,852	0	25,852	1
3560	COLLECTION FEES	72,650	70,000	90,000	90,000	0	90,000	28
3574	P.A. FEES	122,858	125,000	110,000	110,000	0	110,000	12-
	SUBTOTAL *****	220,844	220,346	225,793	225,852	0	225,852	2
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	0	0	0	0	2,639	2,639	0
	SUBTOTAL *****	0	0	0	0	2,639	2,639	0
	TOTAL REVENUES *****	279,211	299,349	297,669	304,043	2,639	306,682	2
	PERSONAL SERVICES							
10100	SALARIES & WAGES	1,118,411	1,158,652	1,154,762	1,185,601	42,465	1,201,066	3
10110	OVERTIME	18,007	20,000	25,000	20,000	0	20,000	0
10120	HOLIDAY WORKED	233	250	250	250	0	250	0
10200	FICA	84,058	90,186	88,339	92,247	3,249	93,430	3
10300	HEALTH INSURANCE	108,063	108,062	108,062	108,062	1,188	109,250	1
10325	DISABILITY INSURANCE	4,126	3,361	3,361	3,438	45	3,483	3
10350	LIFE INSURANCE	1,197	1,069	1,069	1,069	12	1,081	1
10375	DENTAL INSURANCE	8,098	8,099	8,099	10,783	118	10,901	34
10400	WORKERS COMP	4,903	4,843	4,843	4,764	115	4,806	0
10500	401(A) MATCH PLAN	6,240	7,985	6,075	7,985	97	8,082	1
10510	CERF-EMPLOYER PD CONTRIBUTION	2,914	3,200	245	0	0	0	0
	SUBTOTAL *****	1,356,253	1,405,707	1,400,105	1,434,199	47,289	1,452,349	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	30,763	26,845	29,500	17,679	0	17,679	34-
23000	OFFICE SUPPLIES	12,521	12,984	12,984	16,100	0	16,100	23
23001	PRINTING	417	800	800	800	0	800	0
23050	OTHER SUPPLIES	243	250	250	250	0	250	0
23200	AMMUNITION	260	275	275	275	0	275	0
23300	UNIFORMS	94	100	100	100	0	100	0
23850	MINOR EQUIP & TOOLS (<\$1000)	482	275	275	275	0	275	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	1,731	0	1,731	0
	SUBTOTAL *****	44,782	41,529	44,184	37,210	0	37,210	10-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	5,245	5,670	5,145	5,670	0	5,670	0
37200	SEMINARS/CONFEREN/MEETING	1,765	1,650	1,635	1,650	0	1,650	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	696	539	844	828	0	828	53
37230	MEALS & LODGING-TRAINING	2,109	2,945	2,474	2,945	0	2,945	0
	SUBTOTAL *****	9,815	10,804	10,098	11,093	0	11,093	2
	UTILITIES							
48000	TELEPHONES	9,541	11,264	10,500	10,448	0	10,448	7-
48050	CELLULAR TELEPHONES	902	1,068	900	996	0	996	6-
	SUBTOTAL *****	10,443	12,332	11,400	11,444	0	11,444	7-

Prosecuting Attorney Operations

1261 PROSECUTING ATTORNEY
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	8,314	9,300	6,500	8,100	0	8,100	12-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	215	220	0	220	0
59030	MOTOR VEHICLE LICENSE FEE	99	50	50	100	0	100	100
59100	VEHICLE REPAIRS/MAINTENANCE	2,367	1,500	1,000	2,400	1,400-	1,000	33-
59105	TIRES	171	690	375	750	250-	500	27-
59110	MECHANICS CHARGE - REIMB R&B	0	0	578	650	0	650	0
59200	LOCAL MILEAGE	367	1,000	250	750	0	750	25-
SUBTOTAL *****		11,319	12,540	8,968	12,970	1,650-	11,320	9-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,452	3,566	4,294	4,209	1,675	5,884	65
60200	EQUIP REPAIRS/MAINTENANCE	145	300	150	300	0	300	0
SUBTOTAL *****		3,598	3,866	4,444	4,509	1,675	6,184	59
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	30	0	0	0	0	0	0
71100	OUTSIDE SERVICES	666	1,000	250	1,000	0	1,000	0
71500	BUILDING USE/RENT CHARGE	152,599	121,073	121,073	150,525	0	150,525	24
71600	EQUIP LEASES & METER CHRG	127	71	60	60	0	60	15-
SUBTOTAL *****		153,423	122,144	121,383	151,585	0	151,585	24
FIXED ASSET ADDITIONS								
92300	REPLCMENT MACH & EQUIP	0	10,500	9,897	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	23,425	0	0	0	17,775	17,775	0
SUBTOTAL *****		23,425	10,500	9,897	0	17,775	17,775	69
TOTAL EXPENDITURES *****		1,613,061	1,619,422	1,610,479	1,663,010	65,089	1,698,960	4

1262 VICTIM WITNESS

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	63,145	63,519	67,592	69,780	0	69,780	9
SUBTOTAL *****		63,145	63,519	67,592	69,780	0	69,780	9
CHARGES FOR SERVICES								
3510	COPIES	25	0	591	0	0	0	0
SUBTOTAL *****		25	0	591	0	0	0	0
TOTAL REVENUES *****		63,170	63,519	68,183	69,780	0	69,780	9
PERSONAL SERVICES								
10100	SALARIES & WAGES	129,469	156,885	137,406	137,159	14,460	145,511	7-
10110	OVERTIME	1,478	1,500	1,500	1,500	0	1,500	0
10120	HOLIDAY WORKED	195	200	200	200	0	200	0
10200	FICA	9,064	10,378	10,174	10,622	1,106	11,261	8
10300	HEALTH INSURANCE	14,250	14,250	14,250	14,250	0	14,250	0
10325	DISABILITY INSURANCE	397	317	317	336	28	364	14
10350	LIFE INSURANCE	158	141	141	141	0	141	0
10375	DENTAL INSURANCE	1,068	1,068	1,068	1,422	0	1,422	33
10400	WORKERS COMP	366	366	366	361	27	388	6
10500	401(A) MATCH PLAN	780	1,053	780	1,053	0	1,053	0
SUBTOTAL *****		157,227	186,158	166,202	167,044	15,621	176,090	5-
MATERIALS & SUPPLIES								
22500	SUBSCRIPTIONS/PUBLICATIONS	407	318	235	262	0	262	17-
23000	OFFICE SUPPLIES	2,226	1,940	1,940	1,940	0	1,940	0
23001	PRINTING	218	250	250	250	0	250	0
23050	OTHER SUPPLIES	106	250	200	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	371	750	350	750	0	750	0
SUBTOTAL *****		3,329	3,508	2,975	3,452	0	3,452	1-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	400	400	400	400	0	400	0
37200	SEMINARS/CONFEREN/MEETING	230	460	230	460	0	460	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	78	154	86	258	0	258	67
37230	MEALS & LODGING-TRAINING	350	758	227	833	0	833	9
SUBTOTAL *****		1,059	1,772	943	1,951	0	1,951	10

Prosecuting Attorney Operations

1262 VICTIM WITNESS
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
48000	TELEPHONES	1,624	1,890	1,750	1,690	0	1,690	10-
	SUBTOTAL *****	1,624	1,890	1,750	1,690	0	1,690	10-
	OTHER							
84010	RECEPTION/MEETINGS	79	150	148	150	0	150	0
84600	COURT COSTS	3,378	3,500	2,200	2,500	0	2,500	28-
84700	WITNESS EXPENSES	19,359	6,000	7,850	7,000	0	7,000	16
84800	TRANSCRIPTS-CRIMINAL	6,341	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	29,159	14,650	15,198	14,650	0	14,650	0
	TOTAL EXPENDITURES *****	192,399	207,978	187,068	188,787	15,621	197,833	4-

1264 PA RETIREMENT

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER							
86790	MO PROSECUTOR'S RETIREMEN	7,752	7,752	7,752	7,752	0	7,752	0
	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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3540	DEFENDANT CRT COSTS&RECOUPMENT	4,412	4,700	4,000	4,000	0	4,000	14-
	SUBTOTAL *****	4,412	4,700	4,000	4,000	0	4,000	14-
	INTEREST							
3711	INT-OVERNIGHT	3	2	2	2	0	2	0
3712	INT-LONG TERM INVEST	16	17	20	15	0	15	11-
3798	INC/DEC IN FV OF INVESTMENTS	6	11	5	0	0	0	0
	SUBTOTAL *****	25	30	27	17	0	17	43-
	TOTAL REVENUES *****	4,438	4,730	4,027	4,017	0	4,017	15-
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	1,770	1,610	1,700	1,380	0	1,380	14-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	587	588	736	828	0	828	40
37230	MEALS & LODGING-TRAINING	1,543	2,700	2,700	2,700	0	2,700	0
	SUBTOTAL *****	3,901	4,898	5,136	4,908	0	4,908	0
	TOTAL EXPENDITURES *****	3,901	4,898	5,136	4,908	0	4,908	0

Prosecuting Attorney Operations

2610 PA TAX COLLECTION

261 PA TAX COLLECTION FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	72,650	70,000	90,000	90,000	0	90,000	28
	SUBTOTAL *****	72,650	70,000	90,000	90,000	0	90,000	28
	INTEREST							
3711	INT-OVERNIGHT	20	20	12	12	0	12	40-
3712	INT-LONG TERM INVEST	114	132	91	70	0	70	46-
3798	INC/DEC IN FV OF INVESTMENTS	36	63	0	21	0	21	66-
	SUBTOTAL *****	172	215	103	103	0	103	52-
	TOTAL REVENUES *****	72,823	70,215	90,103	90,103	0	90,103	28
	PERSONAL SERVICES							
10100	SALARIES & WAGES	62,907	64,064	66,399	73,894	0	73,894	15
10110	OVERTIME	3,514	2,900	2,900	2,900	0	2,900	0
10200	FICA	5,081	5,122	5,294	5,874	0	5,874	14
10300	HEALTH INSURANCE	0	7,125	7,125	8,312	0	8,312	16
10325	DISABILITY INSURANCE	0	166	166	195	0	195	17
10350	LIFE INSURANCE	0	70	70	82	0	82	17
10375	DENTAL INSURANCE	0	534	534	829	0	829	55
10400	WORKERS COMP	191	180	180	199	0	199	10
10500	401(A) MATCH PLAN	0	526	526	614	0	614	16
	SUBTOTAL *****	71,694	80,687	83,194	92,899	0	92,899	15
	MATERIALS & SUPPLIES							
22000	POSTAGE	1,444	1,400	1,700	1,700	0	1,700	21
22500	SUBSCRIPTIONS/PUBLICATIONS	407	332	350	350	0	350	5
23000	OFFICE SUPPLIES	916	1,000	1,000	1,000	0	1,000	0
23001	PRINTING	0	75	75	75	0	75	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	50	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	0	0	0	577	0	577	0
	SUBTOTAL *****	2,769	2,957	3,225	3,852	0	3,852	30
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	19	100	50	100	0	100	0
	SUBTOTAL *****	19	100	50	100	0	100	0
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	1,500	0	0	0	0	0	0
	SUBTOTAL *****	1,500	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	75,982	83,744	86,469	96,851	0	96,851	15

2620 PA CONTINGENCY

262 PA CONTINGENCY FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3569	OTHER FEES	19,964	20,000	20,000	18,050	0	18,050	9-
	SUBTOTAL *****	19,964	20,000	20,000	18,050	0	18,050	9-
	TOTAL REVENUES *****	19,964	20,000	20,000	18,050	0	18,050	9-
	CONTRACTUAL SERVICES							
71105	LEGAL SERVICES	0	500	0	500	0	500	0
	SUBTOTAL *****	0	500	0	500	0	500	0
	OTHER							
84600	COURT COSTS	1,915	3,000	1,000	2,000	0	2,000	33-
84700	WITNESS EXPENSES	9,093	6,500	7,500	7,500	0	7,500	15
84800	TRANSCRIPTS-CRIMINAL	8,916	9,500	9,500	9,500	0	9,500	0
85400	CRIMINAL INVESTIGATION	74	500	50	500	0	500	0
	SUBTOTAL *****	19,999	19,500	18,050	19,500	0	19,500	0
	TOTAL EXPENDITURES *****	19,999	20,000	18,050	20,000	0	20,000	0

Prosecuting Attorney Operations

2630 PA BAD CHECK COLLECTIONS

263 PA BAD CHECK FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3560	CHARGES FOR SERVICES COLLECTION FEES	57,233	56,000	39,500	39,500	0	39,500	29-
	SUBTOTAL *****	57,233	56,000	39,500	39,500	0	39,500	29-
3798	INTEREST INC/DEC IN FV OF INVESTMENTS	171	0	0	0	0	0	0
	SUBTOTAL *****	172	0	0	0	0	0	0
3892	MISCELLANEOUS DEPOSIT OVERAGE	32	25	25	25	0	25	0
	SUBTOTAL *****	32	25	25	25	0	25	0
3917	OTHER FINANCING SOURCES OTI: FROM SPECIAL REVENUE FUND	1,500	0	0	0	0	0	0
	SUBTOTAL *****	1,500	0	0	0	0	0	0
	TOTAL REVENUES *****	58,937	56,025	39,525	39,525	0	39,525	29-
10100	PERSONAL SERVICES SALARIES & WAGES	34,821	34,417	30,994	27,578	15,465-	12,113	64-
10110	OVERTIME	1,146	900	1,000	1,000	0	1,000	11
10200	FICA	2,722	2,701	2,426	2,186	1,183-	1,003	62-
10300	HEALTH INSURANCE	10,687	3,562	3,562	2,375	1,188-	1,187	66-
10325	DISABILITY INSURANCE	164	99	99	79	45-	34	65-
10350	LIFE INSURANCE	122	35	35	23	12-	11	68-
10375	DENTAL INSURANCE	801	267	267	237	118-	119	55-
10400	WORKERS COMP	105	95	95	74	42-	32	66-
10500	401(A) MATCH PLAN	378	263	97	175	97-	78	70-
	SUBTOTAL *****	50,949	42,339	38,575	33,727	18,150-	15,577	63-
22000	MATERIALS & SUPPLIES POSTAGE	1,009	950	710	710	0	710	25-
23000	OFFICE SUPPLIES	1,217	500	500	500	0	500	0
23001	PRINTING	231	300	300	300	0	300	0
23050	OTHER SUPPLIES	0	50	50	50	0	50	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	50	50	0	50	50-
	SUBTOTAL *****	2,458	1,900	1,610	1,610	0	1,610	15-
37000	DUES TRAVEL & TRAINING DUES & PROF CERTS/LICENSE	430	0	0	0	0	0	0
	SUBTOTAL *****	430	0	0	0	0	0	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	502	502	1,675	0	0	0	0
	SUBTOTAL *****	502	502	1,675	0	0	0	0
86896	OTHER DEPOSIT SHORTAGE	0	5	0	5	0	5	0
	SUBTOTAL *****	0	5	0	5	0	5	0
	TOTAL EXPENDITURES *****	54,340	44,746	41,860	35,342	18,150-	17,192	61-

Prosecuting Attorney Operations

2640 PA FORFEITURE MONEY

264 PA FORFEITURE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	6	9	3	3	0	3	66-
3712	INT-LONG TERM INVEST	41	63	16	21	0	21	66-
3798	INC/DEC IN FV OF INVESTMENTS	16	30	5	0	0	0	0
	SUBTOTAL *****	64	102	24	24	0	24	76-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	116	0	0	0	0	0	0
	SUBTOTAL *****	116	0	0	0	0	0	0
	TOTAL REVENUES *****	181	102	24	24	0	24	76-
	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	750	0	750	0	750	0
	SUBTOTAL *****	0	2,075	0	2,075	0	2,075	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	1,000	0	1,000	0	1,000	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	2,744	0	0	0	0	0	0
91301	COMPUTER HARDWARE	2,012	0	0	0	0	0	0
91302	COMPUTER SOFTWARE	206	0	0	0	0	0	0
92301	REPLC COMPUTER HDWR	3,234	0	0	0	0	0	0
92302	REPLC COMPUTER SOFTWARE	718	0	0	0	0	0	0
	SUBTOTAL *****	8,916	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	8,916	3,075	0	3,075	0	3,075	0

2903 PROSECUTING ATTRNY-LE SALES TX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PERSONAL SERVICES							
10100	SALARIES & WAGES	215,538	240,388	236,220	246,611	6,000	246,611	2
10110	OVERTIME	2,561	3,500	4,200	4,200	0	4,200	20
10120	HOLIDAY WORKED	0	0	109	0	0	0	0
10200	FICA	16,551	18,581	18,264	19,187	459	19,187	3
10300	HEALTH INSURANCE	22,562	23,750	23,750	23,750	0	23,750	0
10325	DISABILITY INSURANCE	832	699	699	715	0	715	2
10350	LIFE INSURANCE	250	235	235	235	0	235	0
10375	DENTAL INSURANCE	1,691	1,780	1,780	2,370	0	2,370	33
10400	WORKERS COMP	650	659	659	652	16	652	1-
10500	401(A) MATCH PLAN	1,155	1,755	1,350	1,755	0	1,755	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,367	1,560	1,378	0	0	1,560	0
	SUBTOTAL *****	263,160	292,907	288,644	299,475	6,475	301,035	2
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	591	1,000	1,000	1,000	0	1,000	0
23855	FURNITURE/FIXTURE <\$1000	0	0	580	0	0	0	0
	SUBTOTAL *****	591	1,000	1,580	1,000	0	1,000	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	1,230	1,180	1,180	1,180	0	1,180	0
37200	SEMINARS/CONFEREN/MEETING	535	460	460	460	0	460	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	206	154	270	352	0	352	128
37230	MEALS & LODGING-TRAINING	742	600	731	900	0	900	50
	SUBTOTAL *****	2,714	2,394	2,641	2,892	0	2,892	20
	UTILITIES							
48000	TELEPHONES	1,972	2,340	1,850	1,980	0	1,980	15-
	SUBTOTAL *****	1,972	2,340	1,850	1,980	0	1,980	15-
	FIXED ASSET ADDITIONS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	268,438	298,641	294,715	305,347	6,475	306,907	2

Prosecuting Attorney Operations

2971 PA - VIOLENCE AGAINST WOMEN

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	37,118	0	0	0	0	0	0
	SUBTOTAL *****	37,118	0	0	0	0	0	0
	TOTAL REVENUES *****	37,118	0	0	0	0	0	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	31,069	0	0	0	0	0	0
10200	FICA	2,304	0	0	0	0	0	0
10300	HEALTH INSURANCE	3,168	0	0	0	0	0	0
10325	DISABILITY INSURANCE	108	0	0	0	0	0	0
10350	LIFE INSURANCE	35	0	0	0	0	0	0
10375	DENTAL INSURANCE	240	0	0	0	0	0	0
10400	WORKERS COMP	101	0	0	0	0	0	0
10500	401(A) MATCH PLAN	135	0	0	0	0	0	0
	SUBTOTAL *****	37,161	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	37,161	0	0	0	0	0	0

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Child Support Enforcement

Department Number 1263

Mission

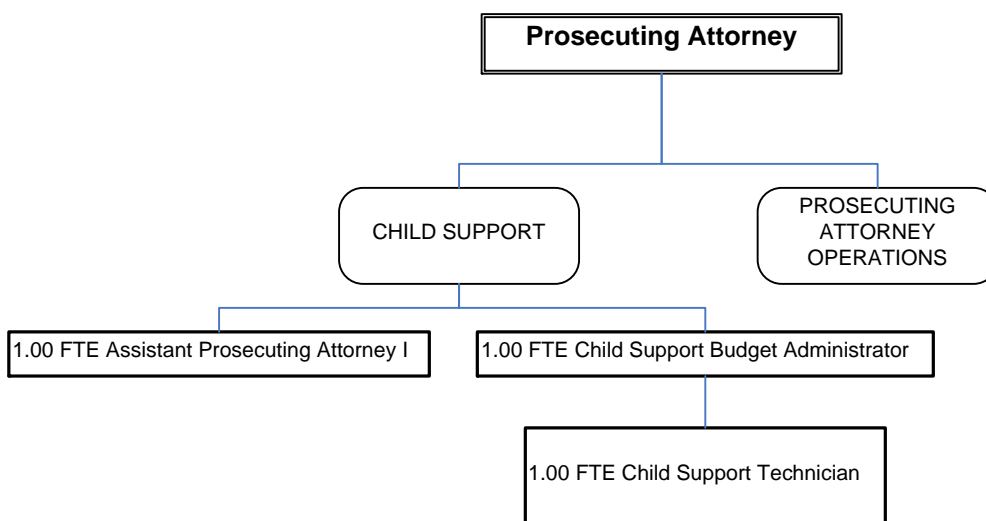
The Family Support Division of the Boone County Prosecutor's Office represents the State of Missouri in establishing paternity and support orders, establishing state debt orders, and in enforcing and modifying existing court orders. The Division pursues civil and criminal remedies for enforcement. Activities 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.

In 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. Effective January 2013, the state significantly reduced funding to this program again, which required eliminating four (4) full-time positions.

Organizational Chart



Child Support Enforcement

Annual Budget

1263 IV-D

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3465	INTERGOVERNMENTAL REVENUE FEDERAL REIMBURSE EXPENSES	379,131	388,909	388,909	226,000	0	226,000	41-
	SUBTOTAL *****	379,131	388,909	388,909	226,000	0	226,000	41-
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	0	0	59	0	0	0	0
	SUBTOTAL *****	0	0	59	0	0	0	0
	TOTAL REVENUES *****	379,131	388,909	388,968	226,000	0	226,000	41-
10100	PERSONAL SERVICES SALARIES & WAGES	248,930	263,142	263,158	144,783	3,000	144,783	44-
10110	OVERTIME	22	0	19	0	0	0	0
10200	FICA	16,961	20,130	18,375	11,075	230	11,075	44-
10300	HEALTH INSURANCE	34,041	33,250	33,250	14,250	0	14,250	57-
10325	DISABILITY INSURANCE	927	763	763	419	0	419	45-
10350	LIFE INSURANCE	369	329	329	141	0	141	57-
10375	DENTAL INSURANCE	2,551	2,492	2,492	1,422	0	1,422	42-
10400	WORKERS COMP	780	710	710	376	8	376	47-
10500	401(A) MATCH PLAN	1,845	2,457	1,560	1,053	0	1,053	57-
10600	UNEMPLOYMENT BENEFITS	4,170	2,230	2,230	0	0	0	0
	SUBTOTAL *****	310,598	325,503	322,886	173,519	3,238	173,519	46-
22000	MATERIALS & SUPPLIES POSTAGE	1,100	1,700	900	900	0	900	47-
22500	SUBSCRIPTIONS/PUBLICATIONS	489	500	500	600	0	600	20
23000	OFFICE SUPPLIES	2,326	4,334	4,334	3,288	0	3,288	24-
23001	PRINTING	0	550	550	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	597	300	300	300	0	300	0
	SUBTOTAL *****	4,513	7,384	6,584	5,088	0	5,088	31-
37000	DUES TRAVEL & TRAINING DUES & PROF CERTS/LICENSE	150	515	430	610	0	610	18
37200	SEMINARS/CONFEREN/MEETING	940	330	330	520	0	520	57
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	88	580	300	200	0	200	65-
37230	MEALS & LODGING-TRAINING	212	700	500	219	0	219	68-
	SUBTOTAL *****	1,391	2,125	1,560	1,549	0	1,549	27-
48000	UTILITIES TELEPHONES	3,845	4,530	4,300	2,700	0	2,700	40-
48002	DATA COMMUNICATIONS	0	1,040	1,040	1,040	0	1,040	0
48100	NATURAL GAS	943	3,000	2,300	2,200	0	2,200	26-
48200	ELECTRICITY	4,274	5,700	3,800	4,487	0	4,487	21-
48300	WATER	186	264	250	240	0	240	9-
48400	SOLID WASTE	527	504	504	600	0	600	19
48500	STORM WATER UTILITY	4	0	48	48	0	48	0
48600	SEWER USE	280	226	360	360	0	360	59
	SUBTOTAL *****	10,062	15,264	12,602	11,675	0	11,675	23-
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	1,596	1,350	1,350	1,350	0	1,350	0
60125	CUSTODIAL/JANITORIAL SERV	6,000	6,000	6,000	6,000	0	6,000	0
60200	EQUIP REPAIRS/MAINTENANCE	187	200	200	200	0	200	0
	SUBTOTAL *****	7,783	7,550	7,550	7,550	0	7,550	0
70050	CONTRACTUAL SERVICES SOFTWARE SERVICE CONTRACT	915	1,860	1,860	2,070	0	2,070	11
71000	INSURANCE AND BONDS	93	145	45	50	0	50	65-
71100	OUTSIDE SERVICES	1,552	2,500	2,000	5,289	0	5,289	111
71500	BUILDING USE/RENT CHARGE	13,801	13,208	13,208	12,760	0	12,760	3-
	SUBTOTAL *****	16,362	17,713	17,113	20,169	0	20,169	13
91302	FIXED ASSET ADDITIONS COMPUTER SOFTWARE	74	0	0	0	0	0	0
	SUBTOTAL *****	74	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	350,786	375,539	368,295	219,550	3,238	219,550	41-

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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

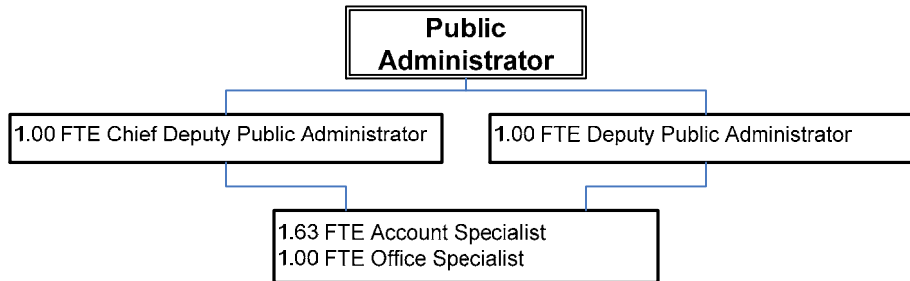
Budget Highlights

The budget includes funding to replace and upgrade the office filing system. There are no other significant changes to this budget.

Personnel Detail

Position Title	2011	2012	2013	2012-2013
	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	-
Total FTEs	5.63	5.63	5.63	-
Overtime	\$ 500	\$ 500	\$ 300	\$ (200)

Organizational Chart



Public Administrator

Annual Budget

1200 PUBLIC ADMINISTRATOR

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3559	CHARGES FOR SERVICES PUBLIC ADM. FEES	118,839	120,000	186,000	120,000	0	120,000	0
	SUBTOTAL *****	118,839	120,000	186,000	120,000	0	120,000	0
3826	MISCELLANEOUS PRIOR YEAR COST REPAYMENT	1,246	0	0	0	0	0	0
	SUBTOTAL *****	1,246	0	0	0	0	0	0
	TOTAL REVENUES *****	120,085	120,000	186,000	120,000	0	120,000	0
10100	PERSONAL SERVICES SALARIES & WAGES	222,132	236,237	232,025	242,218	34,154	242,218	2
10110	OVERTIME	309	500	300	300	0	300	40-
10120	HOLIDAY WORKED	24	0	0	0	0	0	0
10200	FICA	16,780	18,110	17,596	18,552	2,613	18,552	2
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	0	28,500	0
10325	DISABILITY INSURANCE	819	685	685	702	4,849	702	2
10350	LIFE INSURANCE	316	282	282	282	47	282	0
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,844	474	2,844	33
10400	WORKERS COMP	611	568	568	557	92	557	1-
10500	401(A) MATCH PLAN	780	2,106	795	2,106	390	2,106	0
10600	UNEMPLOYMENT BENEFITS	1,320	0	0	0	0	0	0
	SUBTOTAL *****	273,731	289,124	282,887	296,061	42,619	296,061	2
23000	MATERIALS & SUPPLIES OFFICE SUPPLIES	1,685	2,100	2,100	2,100	0	2,100	0
23001	PRINTING	857	1,000	1,000	1,000	0	1,000	0
23018	PRINTER SUPPLIES	408	1,200	600	1,200	0	1,200	0
23850	MINOR EQUIP & TOOLS (<\$1000)	633	500	500	500	175	500	0
	SUBTOTAL *****	3,585	4,800	4,200	4,800	175	4,800	0
37210	DUES TRAVEL & TRAINING TRAINING/SCHOOLS	529	800	600	500	0	500	37-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	437	400	400	600	0	600	50
37230	MEALS & LODGING-TRAINING	1,230	1,250	1,250	850	0	850	32-
37235	MEALS & LODGING - OTHER	89	0	0	0	0	0	0
	SUBTOTAL *****	2,286	2,450	2,250	1,950	0	1,950	20-
48000	UTILITIES TELEPHONES	2,307	2,470	2,470	2,470	55	2,470	0
48050	CELLULAR TELEPHONES	766	900	900	900	0	900	0
	SUBTOTAL *****	3,074	3,370	3,370	3,370	55	3,370	0
59200	VEHICLE EXPENSE LOCAL MILEAGE	10,544	13,000	13,000	13,000	3,600	13,000	0
	SUBTOTAL *****	10,544	13,000	13,000	13,000	3,600	13,000	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	282	650	650	650	0	650	0
60200	EQUIP REPAIRS/MAINTENANCE	0	150	150	150	0	150	0
	SUBTOTAL *****	282	800	800	800	0	800	0
71000	CONTRACTUAL SERVICES INSURANCE AND BONDS	50	50	50	50	0	50	0
71105	LEGAL SERVICES	2,274	2,500	2,500	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	16,732	13,274	13,274	16,505	0	16,505	24
71525	STORAGE CHARGES	245	300	300	300	0	300	0
71600	EQUIP LEASES & METER CHR	54	60	0	0	0	0	0
	SUBTOTAL *****	19,356	16,184	16,124	19,355	0	19,355	19
91301	FIXED ASSET ADDITIONS COMPUTER HARDWARE	0	0	0	0	1,700	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	1,138	0	0
92100	REPLCMENT FURN & FIXTURES	0	0	0	0	12,272	8,200	0
	SUBTOTAL *****	0	0	0	0	15,110	8,200	0
	TOTAL EXPENDITURES *****	312,861	329,728	322,631	339,336	61,559	347,536	5

Decimal values have been truncated.

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 and the FY 2013 budgets do not include such appropriations. The five-year cost totaled \$108,000.

Annual Budget

1280 MEDICAL EXAMINER

100 GENERAL FUND			2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	2011	BUDGET +	2012	CORE	SUPPLEMENTAL	ADOPTED	FROM
		ACTUAL	REVISIONS	PROJECTED	REQUEST	REQUEST	BUDGET	PY
								BUD
71101	CONTRACTUAL SERVICES PROFESSIONAL SERVICES	160,859	165,686	165,686	170,656	0	170,656	2
	SUBTOTAL *****	160,859	165,686	165,686	170,656	0	170,656	2
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	38,346	0	0	0	0	0	0
	SUBTOTAL *****	38,346	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	224,205	190,686	190,686	195,656	0	195,656	2

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
71500	CONTRACTUAL SERVICES							
	BUILDING USE/RENT CHARGE	29,532	62,098	62,098	44,472	0	44,472	28-
	SUBTOTAL *****	<u>29,532</u>	<u>62,098</u>	<u>62,098</u>	<u>44,472</u>	<u>0</u>	<u>44,472</u>	<u>28-</u>
	TOTAL EXPENDITURES *****	29,532	62,098	62,098	44,472	0	44,472	28-

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 2013 cost share ratio for joint communications is 18.64%, a reduction from the previous year's ratio of 20.64%. There are no other significant changes to this budget.

Annual Budget

1287 EMERGENCY SERVICES & DISPATCH

100 GENERAL FUND		2011	2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
71100	CONTRACTUAL SERVICES OUTSIDE SERVICES	628,556	654,186	654,186	522,318	0	522,318	20-
	SUBTOTAL *****	628,556	654,186	654,186	522,318	0	522,318	20-
86670	OTHER EMERGENCY MANAGEMENT	48,781	77,369	56,850	75,600	0	156,450	102
	SUBTOTAL *****	48,781	77,369	56,850	75,600	0	156,450	102
	TOTAL EXPENDITURES *****	677,338	731,555	711,036	597,918	0	678,768	7-

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% land-line 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.

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3120	SALES TAXES EMERGENCY TELEPHONE TAX	255,653	253,200	255,000	255,000	0	255,000	0
	SUBTOTAL *****	255,653	253,200	255,000	255,000	0	255,000	0
	INTEREST							
3711	INT-OVERNIGHT	658	180	550	180	0	180	0
3712	INT-LONG TERM INVEST	3,596	1,200	3,100	1,200	0	1,200	0
3798	INC/DEC IN FV OF INVESTMENTS	1,200	0	0	0	0	0	0
	SUBTOTAL *****	5,455	1,380	3,650	1,380	0	1,380	0
	TOTAL REVENUES *****	261,109	254,580	258,650	256,380	0	256,380	0
60050	EQUIP & BLDG MAINTENANCE EQUIP SERVICE CONTRACT	163,396	15,804	0	0	0	0	0
	SUBTOTAL *****	163,396	15,804	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	103,346	120,817	116,175	125,304	0	125,304	3
71110	CONTRACT LABOR	31,314	31,704	31,625	32,393	0	32,393	2
	SUBTOTAL *****	134,660	152,521	147,800	157,697	0	157,697	3
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	255,739	3,243	3,242	0	0	0	0
91302	COMPUTER SOFTWARE	178,609	840	840	0	0	0	0
	SUBTOTAL *****	434,349	4,083	4,082	0	0	0	0
	TOTAL EXPENDITURES *****	732,406	172,408	151,882	157,697	0	157,697	8-

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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 included funding to purchase and install video conferencing equipment in the Municipal Court-City of Columbia. It also includes funding to upgrade the KARPEL system. There are no significant changes to the budget for FY 2013.

Annual Budget

2905 LE/JUDICIAL INFO SYS-LESALESTX

290 LAW ENFORCEMENT SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
48002	UTILITIES							
	DATA COMMUNICATIONS	14,692	16,956	16,956	20,728	0	20,728	22
	SUBTOTAL *****	14,692	16,956	16,956	20,728	0	20,728	22
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	13,940	14,490	14,490	17,955	0	17,955	23
	SUBTOTAL *****	13,940	14,490	14,490	17,955	0	17,955	23
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	15,000	15,111	0	0	0	0
91302	COMPUTER SOFTWARE	0	8,000	5,935	0	0	0	0
92301	REPLC COMPUTER HDWR	0	4,800	5,085	0	0	0	0
	SUBTOTAL *****	0	27,800	26,131	0	0	0	0
	TOTAL EXPENDITURES *****	28,632	59,246	57,577	38,683	0	38,683	34-

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	2011	2012	2013	2013	2013	2013
			Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
100	1340	NID Administration	\$ 6,725	\$ 6,625	\$ -	\$ 7,000	\$ -	\$ 7,000
100	1360	Solid Waste Recycling BC Regional Sewer Dist	52,390	62,891	16,755	50,738	-	67,493
100	1370	Mgmt Service	4,730	4,747	4,766	-	-	4,766
100	1710	Planning & Zoning	317,208	327,188	310,163	28,221	4,214	342,598
100	1720	Building Codes	376,550	354,374	366,612	50,261	4,214	421,087
100	1725	Stormwater Administration	35,622	105,089	65,148	58,568	16,109	139,825
100	1751	Hinkson Creek Watershed	5,579	-	-	-	-	-
204	2045	Design & Construction	2,853,850	7,344,343	844,783	2,349,683	18,977	3,213,443
204	2046	Stormwater Administration	129,239	45,530	34,565	152,865	6,405	193,835
214	2140	DNR 319 Urban Retrofit Grant	242,124	381,932	67,512	-	-	67,512
214	2141	DNR 319 Minigrants	5,177	-	-	-	-	-
Total			\$ 4,029,194	\$ 8,632,719	\$ 1,710,304	\$ 2,697,336	\$ 49,919	\$ 4,457,559

Resource Management Summary

Personnel Summary

Position Title	FY		Departmental Funding Source							FY	Change
	2011	2012	Dept. No. 1360	Dept. No. 1710	Dept. No. 1720	Dept. No. 1725	Dept. No. 2045	Dept. No. 2046	Dept. No. 2140	2013 Total	
	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	Full-time	
	Equiva-lent	Equiva-lent	Equiva-lent	Equiva-lent	Equiva-lent	Equiva-lent	Equiva-lent	Equiva-lent	Equiva-lent	Equiva-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	3.00	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	-	-	-	-	-	-	-	-	-	-	-
Director, Public Works	-	-	-	-	-	-	-	-	-	-	-
Manager, Design & Construction	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Professional Civil Engineer	3.00	3.00	-	-	-	-	3.00	-	-	3.00	-
Infrastructure Manager	-	-	-	-	-	-	-	-	-	-	-
Office Administrator	0.50 ^a	- ^b	-	-	-	-	-	-	-	-	-
Lead Surveyor	1.00	1.00	-	-	-	-	-	-	-	- ^c	(1.00)
County Surveyor	-	-	-	-	-	-	1.00	-	-	1.00 ^c	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	-	-	-	-	-	-	-	-	-	-
GIS/Asset Management Technician	1.00	1.00	-	-	-	-	1.00	-	-	1.00	-
Civil Engineer I	-	-	-	-	-	-	-	-	-	-	-
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	-
Total FTEs	29.13	28.63	0.25	5.08	6.34	1.14	13.96	0.61	1.25	28.63	-
Overtime	\$ 14,500	\$ 14,050	\$ -	\$ 2,500	\$ 8,000	\$ -	\$ 10,000	\$ 50	\$ -	\$ 20,550	\$ 6,500

a) .50 FTE in Road & Bridge Maintenance (Dept 2040)
 b) Funding moved to Road & Bridge Maintenance (Dept 2040)
 c) Lead Surveyor position replaced with County Surveyor

Resource Management

Department Numbers 1340, 1360, 1370, 1710, 1720, 1725, 1751, 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 2013 budget for Building Codes (1720) reflects an increase in building permit fees.

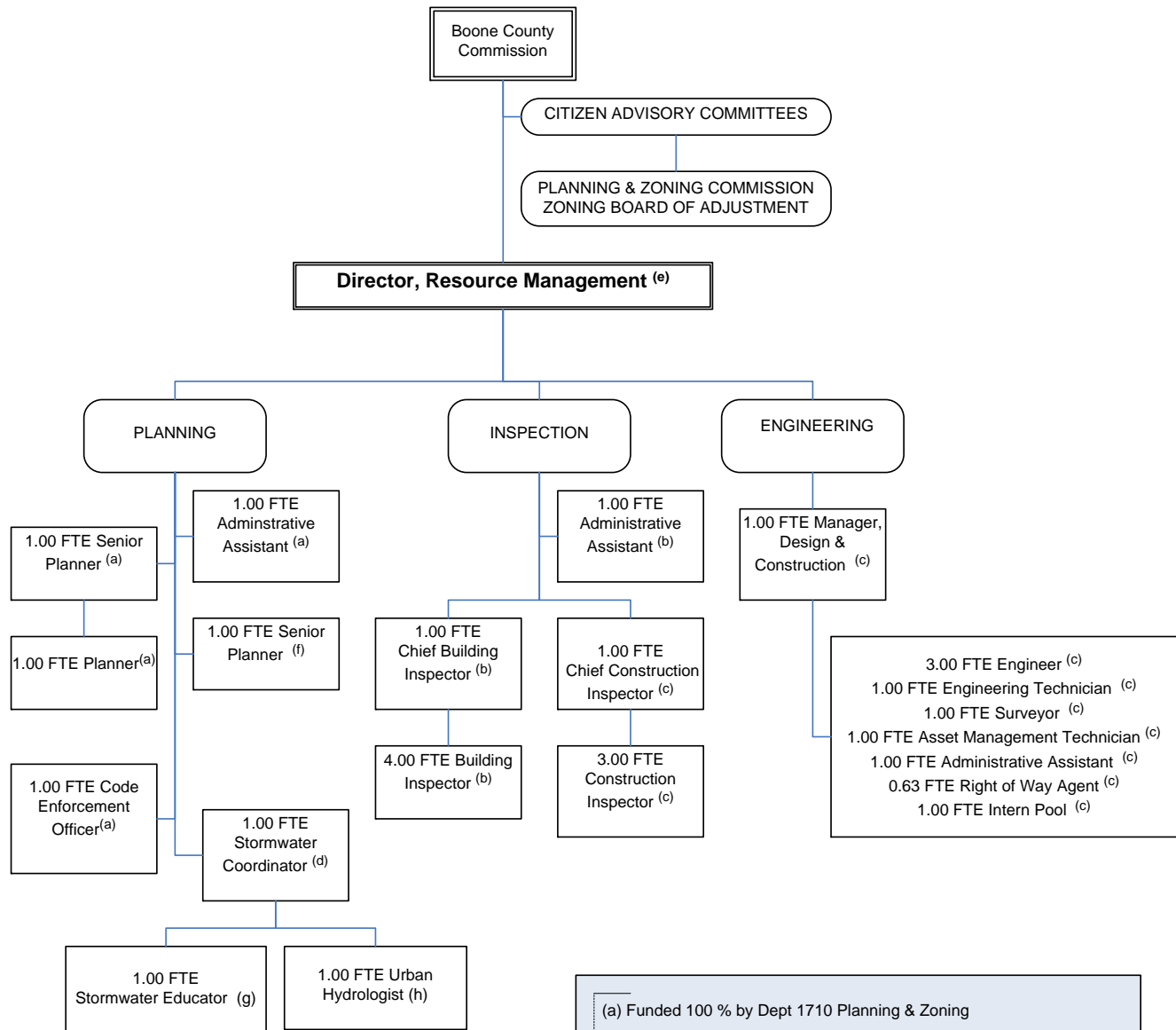
The FY 2013 budget for Stormwater Administration (1725 and 2046) includes funding for water sampling and testing associated with the Hinkson Creek cooperative adaptive management, funding for a habitat assessment, and funding for an infrastructure needs assessment to evaluate the public stormwater system in the county.

The FY 2013 budget for Design and Construction (2045--Road and Bridge Fund) includes appropriations for the following:

- Creasy Springs bridge construction
- Hydro-demolition and bridge repair (2 bridges)
- Rustic Road bridge construction (project funded jointly by the County, City of Columbia, and federal grant monies passed through the Missouri Department of Transportation)
- St. Charles Rd./Route Z improvement project (jointly funded by the County and the Missouri Department of Transportation)
- Westbrook Rd. repair/improvement

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3569	CHARGES FOR SERVICES OTHER FEES	2,913	0	0	0	0	0	0
	SUBTOTAL *****	2,913	0	0	0	0	0	0
	TOTAL REVENUES *****	2,913	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	2,088	1,000	500	1,000	0	1,000	0
71102	ENGINEERING SERVICES	0	195	0	1,000	0	1,000	412
71104	ADMINISTRATIVE SERVICES	4,636	3,500	3,820	4,500	0	4,500	28
	SUBTOTAL *****	6,725	4,695	4,320	6,500	0	6,500	38
	OTHER							
84300	ADVERTISING	0	0	0	250	0	250	0
84400	PUBLIC NOTICES	0	0	0	250	0	250	0
86900	MISCELLANEOUS	0	2,305	2,305	0	0	0	0
	SUBTOTAL *****	0	2,305	2,305	500	0	500	78-
	TOTAL EXPENDITURES *****	6,725	7,000	6,625	7,000	0	7,000	0

1360 SOLID WASTE RECYCLING

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
10100	PERSONAL SERVICES SALARIES & WAGES	13,384	13,712	13,702	14,059	0	14,159	3
10200	FICA	1,023	1,044	1,048	1,075	0	1,075	2
10300	HEALTH INSURANCE	1,187	1,187	1,187	1,187	0	1,187	0
10325	DISABILITY INSURANCE	49	39	39	40	0	40	2
10350	LIFE INSURANCE	13	11	11	11	0	11	0
10375	DENTAL INSURANCE	89	89	89	118	0	118	32
10400	WORKERS COMP	87	81	81	78	0	78	3-
10500	401(A) MATCH PLAN	97	87	98	87	0	87	0
	SUBTOTAL *****	15,931	16,250	16,255	16,655	0	16,755	3
	MATERIALS & SUPPLIES							
22500	SUBSCRIPTIONS/PUBLICATIONS	0	208	208	208	0	208	0
23000	OFFICE SUPPLIES	309	344	344	344	0	344	0
23001	PRINTING	0	582	500	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 *****	309	1,508	1,106	1,508	0	1,508	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	160	160	160	160	0	160	0
	SUBTOTAL *****	160	160	160	160	0	160	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	3,600	0	3,600	0	3,600	0
	SUBTOTAL *****	0	3,600	0	3,600	0	3,600	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	35,989	44,370	44,370	44,370	0	44,370	0
	SUBTOTAL *****	35,989	44,370	44,370	44,370	0	44,370	0
	OTHER							
83160	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 *****	52,390	66,988	62,891	67,393	0	67,493	0

Resource Management

1370 BC REG SEWER DIST MGMT SERVICE

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3525	REIMB. SPECIAL PROJECTS	5,108	5,000	5,000	5,000	0	5,000	0
	SUBTOTAL *****	5,108	5,000	5,000	5,000	0	5,000	0
	TOTAL REVENUES *****	5,108	5,000	5,000	5,000	0	5,000	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	4,368	4,393	4,385	4,368	0	4,408	0
10200	FICA	334	334	336	334	0	334	0
10400	WORKERS COMP	28	26	26	24	0	24	7-
	SUBTOTAL *****	4,730	4,753	4,747	4,726	0	4,766	0
	TOTAL EXPENDITURES *****	4,730	4,753	4,747	4,726	0	4,766	0

1710 PLANNING & ZONING

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3569	OTHER FEES	5,139	5,000	5,000	14,000	0	14,000	180
	SUBTOTAL *****	5,139	5,000	5,000	14,000	0	14,000	180
	TOTAL REVENUES *****	5,139	5,000	5,000	14,000	0	14,000	180
	PERSONAL SERVICES							
10100	SALARIES & WAGES	245,077	249,621	250,736	256,917	0	256,917	2
10110	OVERTIME	2,326	2,500	2,400	2,500	0	2,500	0
10120	HOLIDAY WORKED	0	250	100	250	0	250	0
10200	FICA	17,060	19,306	17,900	19,864	0	19,864	2
10300	HEALTH INSURANCE	24,146	24,130	24,130	24,130	0	24,130	0
10325	DISABILITY INSURANCE	916	723	723	745	0	745	3
10350	LIFE INSURANCE	271	238	238	238	0	238	0
10375	DENTAL INSURANCE	1,809	1,808	1,808	2,407	0	2,407	33
10400	WORKERS COMP	1,470	1,382	1,382	1,329	0	1,329	3-
10500	401(A) MATCH PLAN	1,851	1,783	1,851	1,783	0	1,783	0
	SUBTOTAL *****	294,929	301,741	301,268	310,163	0	310,163	2
	MATERIALS & SUPPLIES							
22010	SHIPPING CHARGES	0	0	12	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	290	400	350	400	0	400	0
23000	OFFICE SUPPLIES	550	600	590	600	0	600	0
23001	PRINTING	146	400	340	400	0	400	0
23050	OTHER SUPPLIES	219	250	200	250	0	250	0
23850	MINOR EQUIP & TOOLS (<\$1000)	0	100	90	100	0	100	0
23855	FURNITURE/FIXTURE <\$1000	160	0	0	0	0	0	0
	SUBTOTAL *****	1,367	1,750	1,582	1,750	0	1,750	0
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	1,205	1,250	1,205	1,250	0	1,250	0
37200	SEMINARS/CONFEREN/MEETING	0	600	1,600	1,700	0	1,700	183
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	300	700	800	0	800	166
37230	MEALS & LODGING-TRAINING	202	300	1,150	1,200	0	1,200	300
	SUBTOTAL *****	1,407	2,450	4,655	4,950	0	4,950	102
	UTILITIES							
48000	TELEPHONES	2,019	2,500	2,400	2,500	0	2,500	0
	SUBTOTAL *****	2,019	2,500	2,400	2,500	0	2,500	0
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	2,232	2,850	2,750	2,850	0	2,850	0
	SUBTOTAL *****	2,232	2,850	2,750	2,850	0	2,850	0
	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	113	120	110	120	540	660	450
60200	EQUIP REPAIRS/MAINTENANCE	0	100	90	100	0	100	0
	SUBTOTAL *****	113	220	200	220	540	760	245

Resource Management

1710 PLANNING & ZONING
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	3,100	0	0	0	0	0	0
71000	INSURANCE AND BONDS	0	50	0	50	0	50	0
71101	PROFESSIONAL SERVICES	0	2,500	2,420	2,500	0	2,500	0
71500	BUILDING USE/RENT CHARGE	11,997	11,463	11,463	12,361	0	12,361	7
	SUBTOTAL *****	15,097	14,013	13,883	14,911	0	14,911	6
OTHER								
84400	PUBLIC NOTICES	41	500	450	500	0	500	0
	SUBTOTAL *****	41	500	450	500	0	500	0
FIXED ASSET ADDITIONS								
91302	COMPUTER SOFTWARE	0	2,500	0	0	0	0	0
92300	REPLCMNT MACH & EQUIP	0	0	0	0	4,214	4,214	0
	SUBTOTAL *****	0	2,500	0	0	4,214	4,214	68
	TOTAL EXPENDITURES *****	317,208	328,524	327,188	337,844	4,754	342,598	4

1720 BUILDING CODES

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
LICENSES AND PERMITS								
3320	PERMITS	160,726	110,000	125,000	150,000	0	150,000	36
	SUBTOTAL *****	160,726	110,000	125,000	150,000	0	150,000	36
MISCELLANEOUS								
3835	SALE OF COUNTY FIXED ASSET	5,265	0	0	0	0	0	0
3894	RETURNED CHECK PENALTY	0	0	50	0	0	0	0
	SUBTOTAL *****	5,265	0	50	0	0	0	0
	TOTAL REVENUES *****	165,991	110,000	125,050	150,000	0	150,000	36
PERSONAL SERVICES								
10100	SALARIES & WAGES	249,247	278,172	240,786	285,586	0	285,586	2
10110	OVERTIME	4,601	5,500	8,000	8,000	0	8,000	45
10120	HOLIDAY WORKED	0	600	150	600	0	600	0
10200	FICA	18,465	21,746	18,434	22,505	0	22,505	3
10300	HEALTH INSURANCE	26,916	30,115	30,115	30,115	0	30,115	0
10325	DISABILITY INSURANCE	929	806	806	828	0	828	2
10350	LIFE INSURANCE	299	297	297	297	0	297	0
10375	DENTAL INSURANCE	2,017	2,257	2,257	3,005	0	3,005	33
10400	WORKERS COMP	10,822	11,387	11,387	11,646	0	11,646	2
10500	401(A) MATCH PLAN	1,307	2,225	1,173	2,225	0	2,225	0
10510	CERF-EMPLOYER PD CONTRIBUTION	1,592	1,770	1,654	0	0	1,805	1
	SUBTOTAL *****	316,198	354,875	315,059	364,807	0	366,612	3
MATERIALS & SUPPLIES								
22010	SHIPPING CHARGES	0	0	12	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	1,273	2,000	1,600	2,000	0	2,000	0
23000	OFFICE SUPPLIES	728	800	700	800	0	800	0
23001	PRINTING	114	500	400	500	0	500	0
23050	OTHER SUPPLIES	669	400	250	400	0	400	0
23850	MINOR EQUIP & TOOLS (<\$1000)	138	1,000	525	500	0	500	50-
23855	FURNITURE/FIXTURE <\$1000	160	0	0	0	0	0	0
	SUBTOTAL *****	3,084	4,700	3,487	4,200	0	4,200	10-
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	525	500	400	500	0	500	0
37200	SEMINARS/CONFEREN/MEETING	454	1,000	600	1,000	0	1,000	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	250	150	250	0	250	0
37230	MEALS & LODGING-TRAINING	241	800	300	800	0	800	0
	SUBTOTAL *****	1,220	2,550	1,450	2,550	0	2,550	0
UTILITIES								
48000	TELEPHONES	1,587	2,000	1,700	2,000	0	2,000	0
48050	CELLULAR TELEPHONES	2,581	3,000	2,700	2,640	0	2,640	12-
	SUBTOTAL *****	4,168	5,000	4,400	4,640	0	4,640	7-

Resource Management

1720 BUILDING CODES
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
59000	MOTORFUEL/GASOLINE	14,051	16,000	15,000	16,000	0	16,000	0
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	400	400	0	400	0
59100	VEHICLE REPAIRS/MAINTENANCE	2,129	7,000	2,000	7,000	0	7,000	0
59105	TIRES	1,221	1,500	200	1,500	0	1,500	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	600	600	0	600	0
59200	LOCAL MILEAGE	0	100	100	100	0	100	0
	SUBTOTAL *****	17,402	24,600	18,300	25,600	0	25,600	4
60050	EQUIP & BLDG MAINTENANCE							
60200	EQUIP SERVICE CONTRACT	113	150	115	150	510	660	340
60200	EQUIP REPAIRS/MAINTENANCE	0	50	0	50	0	50	0
	SUBTOTAL *****	113	200	115	200	510	710	255
71500	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	11,997	11,463	11,463	12,361	0	12,361	7
	SUBTOTAL *****	11,997	11,463	11,463	12,361	0	12,361	7
	OTHER							
84400	PUBLIC NOTICES	117	200	100	200	0	200	0
	SUBTOTAL *****	117	200	100	200	0	200	0
	FIXED ASSET ADDITIONS							
92300	REPLCMNT MACH & EQUIP	0	0	0	0	4,214	4,214	0
92400	REPLCMNT AUTO/TRUCKS	22,248	0	0	0	0	0	0
	SUBTOTAL *****	22,248	0	0	0	4,214	4,214	0
	TOTAL EXPENDITURES *****	376,550	403,588	354,374	414,558	4,724	421,087	4

1725 STORMWATER ADMINISTRATION

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS							
3320	PERMITS	0	300	195	195	0	195	35-
3322	LAND DISTURBANCE PERMIT	0	1,800	1,657	1,625	0	1,625	9-
	SUBTOTAL *****	0	2,100	1,852	1,820	0	1,820	13-
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRMNT	0	150	260	260	0	260	73
	SUBTOTAL *****	0	150	260	260	0	260	73
	MISCELLANEOUS							
3890	MISCELLANEOUS	0	11,950	11,950	0	0	0	0
	SUBTOTAL *****	0	11,950	11,950	0	0	0	0
	TOTAL REVENUES *****	0	14,200	14,062	2,080	0	2,080	85-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	0	52,689	56,632	54,147	0	54,147	2
10110	OVERTIME	0	0	38	0	0	0	0
10200	FICA	0	4,030	4,324	4,142	0	4,142	2
10300	HEALTH INSURANCE	0	5,415	5,415	5,415	0	5,415	0
10325	DISABILITY INSURANCE	0	152	152	154	0	154	1
10350	LIFE INSURANCE	0	53	53	53	0	53	0
10375	DENTAL INSURANCE	0	405	405	540	0	540	33
10400	WORKERS COMP	0	316	316	297	0	297	6-
10500	401(A) MATCH PLAN	0	400	452	400	0	400	0
	SUBTOTAL *****	0	63,460	67,787	65,148	0	65,148	2
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	400	390	400	0	400	0
22010	SHIPPING CHARGES	0	0	12	20	0	20	0
22500	SUBSCRIPTIONS/PUBLICATIONS	0	100	80	100	0	100	0
23000	OFFICE SUPPLIES	0	632	480	500	0	500	20-
23001	PRINTING	0	3,185	2,450	2,500	0	2,500	21-
23050	OTHER SUPPLIES	0	1,577	1,500	450	0	450	71-
23850	MINOR EQUIP & TOOLS (<\$1000)	0	197	500	150	0	150	23-
	SUBTOTAL *****	0	6,091	5,412	4,120	0	4,120	32-

Resource Management

1725 STORMWATER ADMINISTRATION
100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	0	300	500	300	0	300	0
37210	TRAINING/SCHOOLS	0	2,460	1,600	1,000	0	1,000	59-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,100	990	1,000	0	1,000	52-
37230	MEALS & LODGING-TRAINING	0	2,740	500	550	0	550	79-
	SUBTOTAL *****	0	7,600	3,590	2,850	0	2,850	62-
UTILITIES								
48000	TELEPHONES	0	420	400	420	0	420	0
	SUBTOTAL *****	0	420	400	420	0	420	0
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	0	120	100	215	540	755	529
60200	EQUIP REPAIRS/MAINTENANCE	0	300	220	300	0	300	0
	SUBTOTAL *****	0	420	320	515	540	1,055	151
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	177	0	1,400	1,673	0	1,673	0
71100	OUTSIDE SERVICES	3,680	2,300	2,200	2,300	9,750	34,150	384
71101	PROFESSIONAL SERVICES	0	4,000	3,900	4,000	0	4,000	0
71105	LEGAL SERVICES	31,764	15,000	14,000	7,800	0	7,800	48-
71700	EQUIPMENT RENTALS	0	200	180	200	0	200	0
	SUBTOTAL *****	35,622	21,500	21,680	15,973	9,750	47,823	122
OTHER								
83100	AWARDS	0	440	250	300	0	300	31-
84010	RECEPTION/MEETINGS	0	6,519	5,200	1,450	0	1,450	77-
84300	ADVERTISING	0	150	100	150	0	150	0
86300	TESTING	0	400	350	400	0	400	0
86850	CONTINGENCY	0	2,000	0	0	0	0	0
	SUBTOTAL *****	0	9,509	5,900	2,300	0	2,300	75-
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	0	0	0	0	0	11,895	0
92300	REPLCMNT MACH & EQUIP	0	0	0	0	4,214	4,214	0
	SUBTOTAL *****	0	0	0	0	4,214	16,109	0
	TOTAL EXPENDITURES *****	35,622	109,000	105,089	91,326	14,504	139,825	28

1751 HINKSON CREEK WATERSHED

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	5,575	0	0	0	0	0	0
	SUBTOTAL *****	5,575	0	0	0	0	0	0
	TOTAL REVENUES *****	5,575	0	0	0	0	0	0
PERSONAL SERVICES								
10100	SALARIES & WAGES	4,285	0	0	0	0	0	0
10110	OVERTIME	4	0	0	0	0	0	0
10200	FICA	328	0	0	0	0	0	0
10300	HEALTH INSURANCE	289	0	0	0	0	0	0
10325	DISABILITY INSURANCE	11	0	0	0	0	0	0
10350	LIFE INSURANCE	3	0	0	0	0	0	0
10375	DENTAL INSURANCE	22	0	0	0	0	0	0
10400	WORKERS COMP	32	0	0	0	0	0	0
10500	401(A) MATCH PLAN	24	0	0	0	0	0	0
	SUBTOTAL *****	5,001	0	0	0	0	0	0
MATERIALS & SUPPLIES								
22000	POSTAGE	4	0	0	0	0	0	0
23001	PRINTING	518	0	0	0	0	0	0
	SUBTOTAL *****	522	0	0	0	0	0	0
UTILITIES								
48000	TELEPHONES	33	0	0	0	0	0	0
	SUBTOTAL *****	33	0	0	0	0	0	0
OTHER								
84010	RECEPTION/MEETINGS	22	0	0	0	0	0	0
	SUBTOTAL *****	22	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	5,579	0	0	0	0	0	0

Resource Management

2045 PW-DESIGN & CONSTRUCTION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	0	5,000	7,779	7,000	0	7,000	40
	SUBTOTAL *****	0	5,000	7,779	7,000	0	7,000	40
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	0	0	0	204,000	0	204,000	0
3451	STATE REIMB-GRANT/PROGRAM/OTHR	0	597,874	597,874	0	0	0	0
	SUBTOTAL *****	0	597,874	597,874	204,000	0	204,000	65-
	CHARGES FOR SERVICES							
3510	COPIES	0	50	0	25	0	25	50-
3528	REIMB PERSONNEL/PROJECTS	0	778,000	673,251	27,000	0	27,000	96-
	SUBTOTAL *****	0	778,050	673,251	27,025	0	27,025	96-
	TOTAL REVENUES *****	0	1,380,924	1,278,904	238,025	0	238,025	82-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	637,188	671,933	581,623	699,737	0	699,737	4
10110	OVERTIME	4,889	6,000	9,550	10,000	0	10,000	66
10200	FICA	47,433	51,861	43,636	54,294	0	54,294	4
10300	HEALTH INSURANCE	63,333	63,317	63,317	63,317	0	63,317	0
10325	DISABILITY INSURANCE	2,301	1,873	1,873	1,953	0	1,953	4
10350	LIFE INSURANCE	683	626	626	626	0	626	0
10375	DENTAL INSURANCE	4,747	4,745	4,745	6,318	0	6,318	33
10400	WORKERS COMP	4,068	3,945	3,945	3,860	0	3,860	2-
10500	401(A) MATCH PLAN	3,803	4,678	3,699	4,678	0	4,678	0
10510	CERF-EMPLOYER PD CONTRIBUTION	957	0	0	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	5,853	0	0	0	0	0	0
	SUBTOTAL *****	775,258	808,978	713,014	844,783	0	844,783	4
	MATERIALS & SUPPLIES							
22000	POSTAGE	503	2,500	1,241	2,425	0	2,425	3-
22010	SHIPPING CHARGES	0	0	36	50	0	50	0
22500	SUBSCRIPTIONS/PUBLICATIONS	112	200	38	100	0	100	50-
23000	OFFICE SUPPLIES	2,364	3,100	1,753	3,044	0	3,044	1-
23001	PRINTING	2,623	3,500	1,844	2,395	0	2,395	31-
23050	OTHER SUPPLIES	1,366	1,500	845	1,500	0	1,500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	691	2,210	1,803	1,870	0	1,870	15-
23855	FURNITURE/FIXTURE <\$1000	160	0	0	0	0	0	0
	SUBTOTAL *****	7,821	13,010	7,560	11,384	0	11,384	12-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	1,303	2,002	1,457	1,744	0	1,744	12-
37210	TRAINING/SCHOOLS	739	9,500	573	5,900	0	5,900	37-
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	1,002	1,200	977	3,113	0	3,113	159
37230	MEALS & LODGING-TRAINING	4,561	4,500	3,995	6,312	0	6,312	40
37235	MEALS & LODGING - OTHER	130	0	0	0	0	0	0
37240	REGISTRATION/TUITION	1,809	2,500	2,160	2,335	0	2,335	6-
	SUBTOTAL *****	9,546	19,702	9,162	19,404	0	19,404	1-
	UTILITIES							
48000	TELEPHONES	3,471	3,400	3,127	3,672	0	3,672	8
48002	DATA COMMUNICATIONS	3,369	3,600	3,089	3,370	0	3,370	6-
48050	CELLULAR TELEPHONES	2,757	2,790	2,356	2,424	0	2,424	13-
	SUBTOTAL *****	9,598	9,790	8,572	9,466	0	9,466	3-
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	16,955	20,000	13,745	18,080	0	18,080	9-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	438	480	0	480	0
59100	VEHICLE REPAIRS/MAINTENANCE	7,448	5,000	2,584	4,950	0	4,950	1-
59105	TIRES	74	600	737	1,220	0	1,220	103
59110	MECHANICS CHARGE - REIMB R&B	0	0	1,452	2,100	0	2,100	0
59200	LOCAL MILEAGE	0	200	100	200	0	200	0
59300	PARKING	10,232	0	0	0	0	0	0
	SUBTOTAL *****	34,711	25,800	19,056	27,030	0	27,030	4

Resource Management

2045 PW-DESIGN & CONSTRUCTION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60200	EQUIP SERVICE CONTRACT	869	2,760	1,910	2,471	385	2,856	3
60200	EQUIP REPAIRS/MAINTENANCE	78	1,000	375	800	0	800	20-
	SUBTOTAL *****	948	3,760	2,285	3,271	385	3,656	2-
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	14,630	15,161	13,727	14,610	0	14,610	3-
71000	INSURANCE AND BONDS	0	0	0	100	0	100	0
71001	AUTO PHYSICAL DAMAGE INS	2,156	3,000	2,395	2,660	0	2,660	11-
71002	AUTO LIABILITY INS	3,426	4,000	3,094	3,440	0	3,440	14-
71100	OUTSIDE SERVICES	1,923,832	6,163,013	5,359,336	1,367,940	500,000	1,867,940	69-
71101	PROFESSIONAL SERVICES	2,044	2,000	9,722	3,000	0	3,000	50
71102	ENGINEERING SERVICES	94,333	205,000	212,452	135,000	50,000	185,000	9-
71118	EASEMENT ACQUISITION COSTS	47,879	268,000	510,615	50,000	55,000	55,000	79-
71500	BUILDING USE/RENT CHARGE	36,755	35,123	35,123	37,868	0	37,868	7
71501	PARKING	0	8,928	6,945	8,660	0	8,660	3-
	SUBTOTAL *****	2,125,057	6,704,225	6,153,409	1,623,278	605,000	2,178,278	67-
	OTHER							
83170	FEES-PERMIT/LICENS/INSP/CERTIF	75	0	150	0	0	0	0
84010	RECEPTION/MEETINGS	3	100	72	100	0	100	0
84200	OTHER CONTRACTS	0	773,537	785,285	0	0	0	0
84300	ADVERTISING	0	0	163	200	0	200	0
84400	PUBLIC NOTICES	0	0	154	165	0	165	0
86800	EMERGENCY	0	17,105	0	100,000	0	100,000	484
86910	PY ENCUMBRANCES NOT USED	149,450-	0	361,436-	0	0	0	0
	SUBTOTAL *****	149,371-	790,742	424,388	100,465	0	100,465	87-
	FIXED ASSET ADDITIONS							
91301	COMPUTER HARDWARE	18,914	0	157	0	3,700	3,700	0
91302	COMPUTER SOFTWARE	131	0	0	0	1,600	1,600	0
91800	LAND	0	304,500	0	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	6,800	6,051	0	10,690	10,690	57
92301	REPLC COMPUTER HDWR	0	0	0	0	1,450	1,450	0
92302	REPLC COMPUTER SOFTWARE	0	0	689	0	1,537	1,537	0
92400	REPLCMENT AUTO/TRUCKS	21,234	0	0	0	0	0	0
	SUBTOTAL *****	40,280	311,300	6,897	0	18,977	18,977	93-
	TOTAL EXPENDITURES *****	2,853,850	8,687,307	7,344,343	2,639,081	624,362	3,213,443	63-

2046 STORMWATER ADMINISTRATION

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	350	0	105	105	0	105	0
3322	LAND DISTURBANCE PERMIT	2,350	0	900	875	0	875	0
	SUBTOTAL *****	2,700	0	1,005	980	0	980	0
	CHARGES FOR SERVICES							
3519	TRAINING COST REIMBRSMNT	120	0	140	140	0	140	0
	SUBTOTAL *****	120	0	140	140	0	140	0
	TOTAL REVENUES *****	2,820	0	1,145	1,120	0	1,120	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	81,537	28,371	29,918	28,649	43,772	28,649	0
10110	OVERTIME	34	50	30	50	0	50	0
10200	FICA	6,174	2,174	2,219	2,195	3,345	2,195	0
10300	HEALTH INSURANCE	9,012	2,897	2,897	2,897	4,750	2,897	0
10325	DISABILITY INSURANCE	291	82	90	83	127	83	1
10350	LIFE INSURANCE	92	28	28	28	47	28	0
10375	DENTAL INSURANCE	675	217	217	289	474	289	33
10400	WORKERS COMP	556	170	170	160	262	160	5-
10500	401(A) MATCH PLAN	682	214	238	214	390	214	0
	SUBTOTAL *****	99,055	34,203	35,807	34,565	53,167	34,565	1
	MATERIALS & SUPPLIES							
22000	POSTAGE	306	0	4	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	124	0	0	0	0	0	0
23000	OFFICE SUPPLIES	566	0	20	0	0	0	0
23001	PRINTING	1,712	0	0	0	0	0	0
23050	OTHER SUPPLIES	1,255	500	420	500	0	500	0
23850	MINOR EQUIP & TOOLS (<\$1000)	44	0	252	0	0	0	0
	SUBTOTAL *****	4,009	500	696	500	0	500	0

Resource Management

2046 STORMWATER ADMINISTRATION
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
37000	DUES TRAVEL & TRAINING							
	DUES & PROF CERTS/LICENSE	440	0	0	0	0	0	0
37210	TRAINING/SCHOOLS	1,154	0	0	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	40	0	0	0	0	0	0
37230	MEALS & LODGING-TRAINING	348	0	0	0	0	0	0
	SUBTOTAL *****	1,983	0	0	0	0	0	0
48000	UTILITIES							
	TELEPHONES	267	0	0	0	0	0	0
	SUBTOTAL *****	267	0	0	0	0	0	0
59300	VEHICLE EXPENSE							
	PARKING	852	0	0	0	0	0	0
	SUBTOTAL *****	852	0	0	0	0	0	0
60050	EQUIP & BLDG MAINTENANCE							
	EQUIP SERVICE CONTRACT	113	0	0	55	0	55	0
60200	EQUIP REPAIRS/MAINTENANCE	89	0	0	0	0	0	0
	SUBTOTAL *****	203	0	0	55	0	55	0
70050	CONTRACTUAL SERVICES							
	SOFTWARE SERVICE CONTRACT	433	0	775	900	0	900	0
71100	OUTSIDE SERVICES	51	129,940	0	0	5,250	147,150	13
71101	PROFESSIONAL SERVICES	362	0	292	0	0	0	0
71105	LEGAL SERVICES	18,573	8,000	7,900	4,200	0	4,200	47-
	SUBTOTAL *****	19,420	137,940	8,967	5,100	5,250	152,250	10
83100	OTHER							
	AWARDS	34	0	0	0	0	0	0
83170	FEES-PERMIT/LICENS/INSP/CERTIF	0	60	60	60	0	60	0
84010	RECEPTION/MEETINGS	508	0	0	0	0	0	0
	SUBTOTAL *****	542	60	60	60	0	60	0
91300	FIXED ASSET ADDITIONS							
	MACHINERY & EQUIPMENT	2,904	0	0	0	0	6,405	0
	SUBTOTAL *****	2,904	0	0	0	0	6,405	0
	TOTAL EXPENDITURES *****	129,239	172,703	45,530	40,280	58,417	193,835	12

2140 DNR 319 URBAN RETROFIT GRANT

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3411	INTERGOVERNMENTAL REVENUE							
	FEDERAL GRANT REIMBURSE	51,075	728,991	566,232	67,767	0	67,767	90-
	SUBTOTAL *****	51,075	728,991	566,232	67,767	0	67,767	90-
3525	CHARGES FOR SERVICES							
	REIMB. SPECIAL PROJECTS	260	0	440	0	0	0	0
	SUBTOTAL *****	260	0	440	0	0	0	0
	TOTAL REVENUES *****	51,335	728,991	566,672	67,767	0	67,767	90-
10100	PERSONAL SERVICES							
	SALARIES & WAGES	16,160	55,209	40,233	55,750	0	55,750	0
10110	OVERTIME	156	0	138	0	0	0	0
10200	FICA	1,245	4,223	3,067	4,264	0	4,264	0
10300	HEALTH INSURANCE	2,968	5,937	5,937	5,937	0	5,937	0
10325	DISABILITY INSURANCE	53	160	160	161	0	161	0
10350	LIFE INSURANCE	26	58	58	58	0	58	0
10375	DENTAL INSURANCE	222	445	445	592	0	592	33
10400	WORKERS COMP	166	331	331	312	0	312	5-
10500	401(A) MATCH PLAN	202	438	461	438	0	438	0
	SUBTOTAL *****	21,202	66,801	50,830	67,512	0	67,512	1

Resource Management

2140 DNR 319 URBAN RETROFIT GRANT

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
22000	POSTAGE	123	877	200	0	0	0	0
23000	OFFICE SUPPLIES	0	2,500	400	0	0	0	0
23001	PRINTING	0	2,000	1,000	0	0	0	0
23050	OTHER SUPPLIES	1,151	22,957	1,500	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,271	10,400	10,400	0	0	0	0
SUBTOTAL *****		2,546	38,734	13,500	0	0	0	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	0	200	200	0	0	0	0
37210	TRAINING/SCHOOLS	195	2,805	600	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,300	200	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	2,000	250	0	0	0	0
SUBTOTAL *****		195	7,305	1,250	0	0	0	0
UTILITIES								
48000	TELEPHONES	168	551	200	0	0	0	0
SUBTOTAL *****		168	551	200	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	5	1,994	800	0	0	0	0
SUBTOTAL *****		5	1,994	800	0	0	0	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	2,500	0	0	0	0	0
71100	OUTSIDE SERVICES	196,488	324,976	300,000	0	0	0	0
71700	EQUIPMENT RENTALS	23	1,500	800	0	0	0	0
SUBTOTAL *****		196,511	328,976	300,800	0	0	0	0
OTHER								
84010	RECEPTION/MEETINGS	172	3,828	0	0	0	0	0
84300	ADVERTISING	0	1,000	600	0	0	0	0
86300	TESTING	0	20,000	12,000	0	0	0	0
SUBTOTAL *****		172	24,828	12,600	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	21,323	1,952	1,952	0	0	0	0
SUBTOTAL *****		21,323	1,952	1,952	0	0	0	0
TOTAL EXPENDITURES *****		242,124	471,141	381,932	67,512	0	67,512	85-

2141 DNR 319 MINIGRANTS

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	5,177	0	0	0	0	0	0
SUBTOTAL *****		5,177	0	0	0	0	0	0
TOTAL REVENUES *****		5,177	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23001	PRINTING	588	0	0	0	0	0	0
23050	OTHER SUPPLIES	1,882	0	0	0	0	0	0
SUBTOTAL *****		2,471	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	94	0	0	0	0	0	0
SUBTOTAL *****		94	0	0	0	0	0	0
OTHER								
84300	ADVERTISING	112	0	0	0	0	0	0
SUBTOTAL *****		112	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	2,500	0	0	0	0	0	0
SUBTOTAL *****		2,500	0	0	0	0	0	0
TOTAL EXPENDITURES *****		5,177	0	0	0	0	0	0

Decimal values have been truncated.

Resource Management

2140 DNR 319 URBAN RETROFIT GRANT

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
MATERIALS & SUPPLIES								
22000	POSTAGE	123	877	200	0	0	0	0
23000	OFFICE SUPPLIES	0	2,500	400	0	0	0	0
23001	PRINTING	0	2,000	1,000	0	0	0	0
23050	OTHER SUPPLIES	1,151	22,957	1,500	0	0	0	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,271	10,400	10,400	0	0	0	0
SUBTOTAL *****		2,546	38,734	13,500	0	0	0	0
DUES TRAVEL & TRAINING								
37000	DUES & PROF CERTS/LICENSE	0	200	200	0	0	0	0
37210	TRAINING/SCHOOLS	195	2,805	600	0	0	0	0
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	0	2,300	200	0	0	0	0
37230	MEALS & LODGING-TRAINING	0	2,000	250	0	0	0	0
SUBTOTAL *****		195	7,305	1,250	0	0	0	0
UTILITIES								
48000	TELEPHONES	168	551	200	0	0	0	0
SUBTOTAL *****		168	551	200	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60200	EQUIP REPAIRS/MAINTENANCE	5	1,994	800	0	0	0	0
SUBTOTAL *****		5	1,994	800	0	0	0	0
CONTRACTUAL SERVICES								
71000	INSURANCE AND BONDS	0	2,500	0	0	0	0	0
71100	OUTSIDE SERVICES	196,488	324,976	300,000	0	0	0	0
71700	EQUIPMENT RENTALS	23	1,500	800	0	0	0	0
SUBTOTAL *****		196,511	328,976	300,800	0	0	0	0
OTHER								
84010	RECEPTION/MEETINGS	172	3,828	0	0	0	0	0
84300	ADVERTISING	0	1,000	600	0	0	0	0
86300	TESTING	0	20,000	12,000	0	0	0	0
SUBTOTAL *****		172	24,828	12,600	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	21,323	1,952	1,952	0	0	0	0
SUBTOTAL *****		21,323	1,952	1,952	0	0	0	0
TOTAL EXPENDITURES *****		242,124	471,141	381,932	67,512	0	67,512	85-

2141 DNR 319 MINIGRANTS

214 STORMWATER GRANTS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	5,177	0	0	0	0	0	0
SUBTOTAL *****		5,177	0	0	0	0	0	0
TOTAL REVENUES *****		5,177	0	0	0	0	0	0
MATERIALS & SUPPLIES								
23001	PRINTING	588	0	0	0	0	0	0
23050	OTHER SUPPLIES	1,882	0	0	0	0	0	0
SUBTOTAL *****		2,471	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71100	OUTSIDE SERVICES	94	0	0	0	0	0	0
SUBTOTAL *****		94	0	0	0	0	0	0
OTHER								
84300	ADVERTISING	112	0	0	0	0	0	0
SUBTOTAL *****		112	0	0	0	0	0	0
FIXED ASSET ADDITIONS								
91300	MACHINERY & EQUIPMENT	2,500	0	0	0	0	0	0
SUBTOTAL *****		2,500	0	0	0	0	0	0
TOTAL EXPENDITURES *****		5,177	0	0	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 appointed by 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)
- Infrastructure Preservation & Rehabilitation (2041) This appropriation consists primarily of contractual services. Although the appropriations and contracts are administered by staff of the Resource Management office, they are included in this section because the purpose of the appropriations is that of infrastructure maintenance.
- 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 permit fee revenue, 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- Other.

The County's road and bridge maintenance operations are funded solely with the resources of the Road and Bridge Fund. Resources of the Road and Bridge Fund are also used to fund activities that were part of the former Public Works Department but which have been consolidated within the Resource Management Department.

Road & Bridge Maintenance Summary

Budget Summary

Fund Dept	Department Name	2011	2012	2013	2013	2013	2013
		Actual	Projected	Class 1 Personal Services	Classes 2-8 Other Services and Charges	Class 9 Capital Outlay	Total
204 2040	Maintenance Operations	\$ 6,976,416	\$ 7,133,885	\$ 3,047,110	\$ 3,958,145	\$ 1,712,850	\$ 8,718,105
204 2041	Pavement Preservation	1,943,146.00	2,222,887.00	-	3,206,675.00	-	3,206,675.00
204 2048	Insurance Claim Activity	8,228.00	16,000.00	-	40,000.00	-	40,000.00
Total		\$ 8,927,790.00	\$ 9,372,772.00	\$ 3,047,110.00	\$ 7,204,820.00	\$ 1,712,850.00	\$11,964,780.00

Personnel Summary

Position Title	FY	FY	FY	Change
	2011	2012	2013	
	Full-time	Full-time	Full-time	
	Equiva-	Equiva-	Equiva-	
	lent	lent	lent	
Manager, Road Maintenance Operations	1.00	1.00	1.00	-
Asst Manager, Road Maintenance Operations	-	-	1.00	1.00
Office Administrator	0.50 ^a	1.00	1.00	-
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	-
Senior Sign Maintenance Specialist	1.00	1.00	1.00	-
Sign Maintenance Specialist	2.00	1.00	1.00	-
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	-
Subtotal	56.98	57.48	58.48	1.00
Total FTEs	56.98	57.48	58.48	1.00

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.

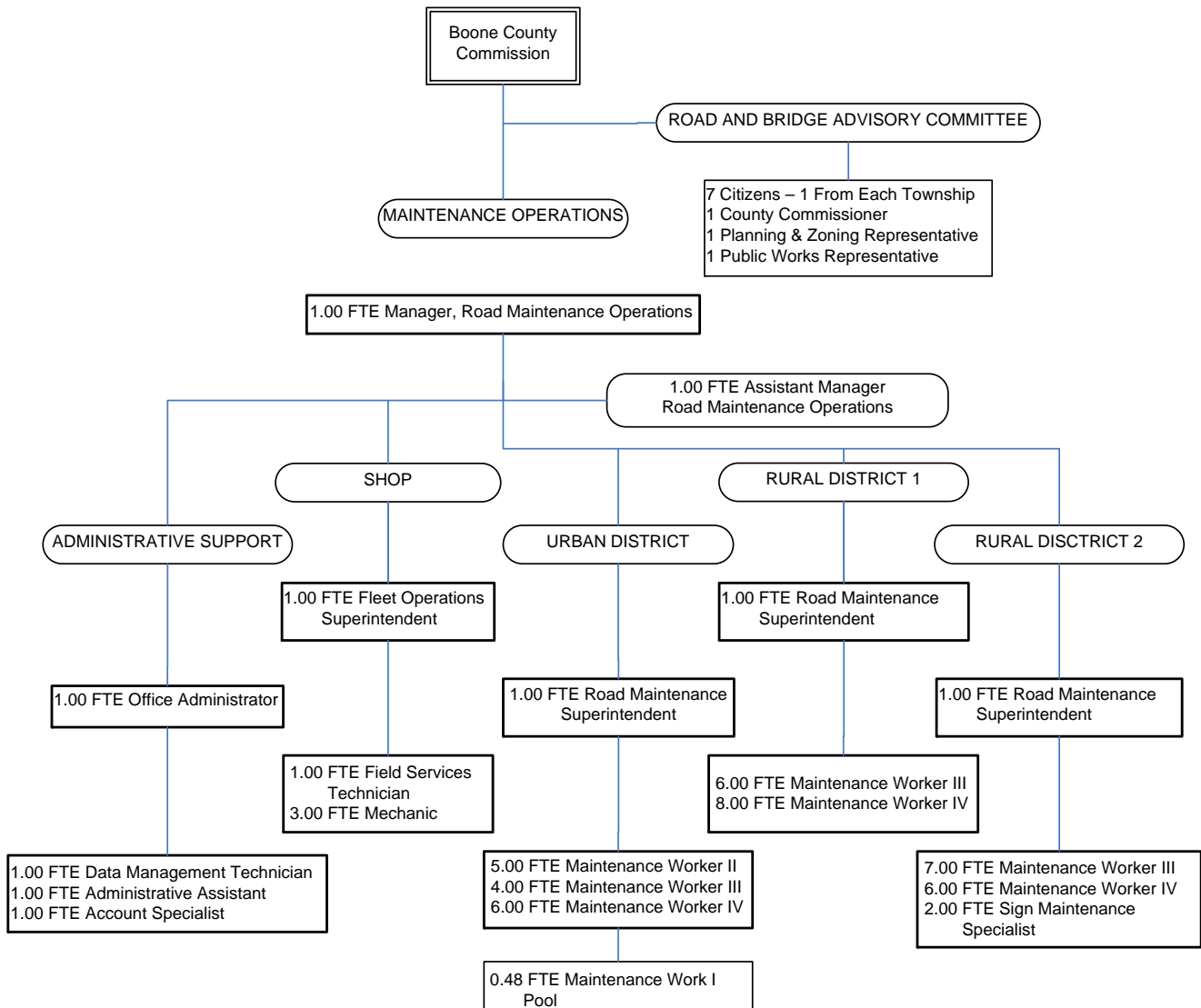
Operations of the department are organized into three geographical operating districts (north, south, and urban) which are supported by an administrative division and a shop division.

Budget Highlights

The budget includes appropriations for general road maintenance and routine equipment repair and replacement. Total appropriations for FY 2013 are \$11.96 M, consisting of \$8.76 M for Maintenance Operations (which includes \$1.7 M for new and replacement equipment) and \$3.2 M for Infrastructure Preservation and Rehabilitation.

Road and Bridge Maintenance Operations

Organizational Chart



Road and Bridge Maintenance Operations

Annual Budget

2040 PW-MAINTENANCE OPERATIONS

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3451	INTERGOVERNMENTAL REVENUE STATE REIMB-GRANT/PROGRAM/OTHR	0	0	9,693	9,700	0	9,700	0
	SUBTOTAL *****	0	0	9,693	9,700	0	9,700	0
	CHARGES FOR SERVICES							
3510	COPIES	0	50	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	0	6,158	6,158	0	0	0	0
3573	MECHANIC CHARGES	0	26,000	26,000	26,000	0	26,000	0
3585	FUEL SURCHARGE	0	13,000	13,000	13,000	0	13,000	0
	SUBTOTAL *****	0	45,208	45,158	39,000	0	39,000	13-
	MISCELLANEOUS							
3830	SALES	0	1,000	8,760	8,000	0	8,000	700
3835	SALE OF COUNTY FIXED ASSET	0	377,800	295,000	0	149,550	149,550	60-
3891	DIVIDENDS/REBATES	0	0	11,471	2,400	0	2,400	0
	SUBTOTAL *****	0	378,800	315,231	10,400	149,550	159,950	57-
	TOTAL REVENUES *****	0	424,008	370,082	59,100	149,550	208,650	50-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	2,058,216	2,238,628	2,092,153	2,299,668	0	2,299,668	2
10110	OVERTIME	57,168	71,000	65,500	65,500	0	65,500	7-
10200	FICA	153,962	182,118	158,713	185,946	0	185,946	2
10300	HEALTH INSURANCE	258,875	270,750	270,750	275,500	0	275,500	1
10325	DISABILITY INSURANCE	7,374	6,410	6,410	6,588	0	6,588	2
10350	LIFE INSURANCE	2,860	2,679	2,679	2,726	0	2,726	1
10375	DENTAL INSURANCE	19,402	20,292	20,292	27,492	0	27,492	35
10400	WORKERS COMP	146,390	148,007	148,007	154,422	0	154,422	4
10500	401(A) MATCH PLAN	13,470	20,007	15,045	20,358	0	20,358	1
10510	CERF-EMPLOYER PD CONTRIBUTION	4,044	5,450	4,609	0	0	4,010	26-
10600	UNEMPLOYMENT BENEFITS	4,912	0	9,063	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	254	500	200	400	0	400	20-
	SUBTOTAL *****	2,731,430	2,970,341	2,797,921	3,043,100	0	3,047,110	2
	MATERIALS & SUPPLIES							
22000	POSTAGE	508	600	400	500	0	500	16-
22010	SHIPPING CHARGES	0	0	71	0	0	0	0
22500	SUBSCRIPTIONS/PUBLICATIONS	357	160	606	220	0	220	37
23000	OFFICE SUPPLIES	553	1,000	1,500	1,500	0	1,500	50
23001	PRINTING	286	400	535	400	0	400	0
23015	COMPUTER SUPPLIES	0	0	208	0	0	0	0
23031	CUSTODIAL SUPPLIES	0	1,800	1,800	1,800	0	1,800	0
23036	SAFETY SUPPLIES & EQUIPMENT	0	8,905	8,905	8,905	0	8,905	0
23037	SHOP SUPPLIES	0	1,000	2,220	2,500	0	2,500	150
23050	OTHER SUPPLIES	12,922	3,955	2,000	2,500	0	2,500	36-
23300	UNIFORMS	0	2,340	2,340	2,340	0	2,340	0
23850	MINOR EQUIP & TOOLS (<\$1000)	9,368	27,250	27,250	27,250	0	27,250	0
23855	FURNITURE/FIXTURE <\$1000	40	500	500	0	0	0	0
26000	PAVEMENT REPAIRS MATERIAL	194,652	250,000	280,000	238,170	0	238,170	4-
26200	ROCK	668,184	700,000	700,000	798,500	0	798,500	14
26201	ROCK-VENDOR HAULED	11,836	156,000	0	158,000	0	158,000	1
26300	MATERIAL & CHEMICAL SUPP.	83,254	112,000	75,000	119,300	0	119,300	6
26302	ROAD SALT	197,643	140,500	0	200,000	0	200,000	42
26400	ROAD OIL	362,898	447,000	335,000	328,000	0	328,000	26-
26420	CULVERTS	172,045	170,000	150,000	267,000	0	267,000	57
26500	HIGHWAY SAFETY SIGNS	21,478	25,000	15,000	15,000	0	15,000	40-
26600	STRT/TRAFFIC/CONST SIGNS	45,056	75,000	35,000	35,000	0	35,000	53-
	SUBTOTAL *****	1,781,087	2,123,410	1,638,335	2,206,885	0	2,206,885	3
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	1,170	1,250	1,250	1,315	0	1,315	5
37210	TRAINING/SCHOOLS	3,163	11,950	7,500	12,580	0	12,580	5
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	72	1,000	1,000	2,500	0	2,500	150
37230	MEALS & LODGING-TRAINING	1,890	2,200	1,400	3,300	0	3,300	50
37235	MEALS & LODGING - OTHER	77	0	202	0	0	0	0
37240	REGISTRATION/TUITION	125	0	0	0	0	0	0
	SUBTOTAL *****	6,500	16,400	11,352	19,695	0	19,695	20

Road and Bridge Maintenance Operations

2040 PW-MAINTENANCE OPERATIONS
204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
UTILITIES								
48000	TELEPHONES	3,363	3,600	3,400	3,460	0	3,460	3-
48002	DATA COMMUNICATIONS	11,768	11,592	11,275	22,408	0	22,408	93
48050	CELLULAR TELEPHONES	7,181	7,800	7,000	7,800	0	7,800	0
48100	NATURAL GAS	3,854	5,000	3,000	5,000	0	5,000	0
48200	ELECTRICITY	39,258	45,000	37,750	42,400	0	42,400	5-
48300	WATER	2,592	2,500	2,750	2,750	0	2,750	10
48400	SOLID WASTE	3,307	4,000	3,000	3,505	0	3,505	12-
48600	SEWER USE	394	400	430	450	0	450	12
48700	LP GAS	4,398	4,200	4,200	4,200	0	4,200	0
SUBTOTAL *****		76,119	84,092	72,805	91,973	0	91,973	9
VEHICLE EXPENSE								
59000	MOTORFUEL/GASOLINE	495,137	579,414	535,000	587,400	0	587,400	1
59001	MOTOR FUEL/PROPANE	64	0	0	0	0	0	0
59025	MOTOR VEHICLE TITLE EXP	277	100	110	99	0	99	1-
59050	ENGINE FLUIDS	33,284	35,000	35,000	36,000	0	36,000	2
59100	VEHICLE REPAIRS/MAINTENANCE	0	25,000	10,000	12,000	0	12,000	52-
59105	TIRES	90,766	110,000	100,000	100,000	0	100,000	9-
59200	LOCAL MILEAGE	54	100	60	100	0	100	0
59300	PARKING	0	0	40	40	0	40	0
SUBTOTAL *****		619,583	749,614	680,210	735,639	0	735,639	1-
EQUIP & BLDG MAINTENANCE								
60050	EQUIP SERVICE CONTRACT	3,576	4,275	1,300	2,023	0	2,023	52-
60100	BLDG REPAIRS/MAINTENANCE	16,874	20,000	20,000	20,000	0	20,000	0
60125	CUSTODIAL/JANITORIAL SERV	12,991	15,000	13,000	15,000	0	15,000	0
60150	PEST CONTROL	200	200	200	212	0	212	6
60200	EQUIP REPAIRS/MAINTENANCE	275,576	279,950	280,000	220,000	0	220,000	21-
60400	GROUNDS MAINTENANCE	2,635	3,000	3,000	3,000	0	3,000	0
SUBTOTAL *****		311,854	322,425	317,500	260,235	0	260,235	19-
CONTRACTUAL SERVICES								
70050	SOFTWARE SERVICE CONTRACT	37,085	36,710	34,000	37,213	0	37,213	1
71000	INSURANCE AND BONDS	1,000	500	0	500	0	500	0
71001	AUTO PHYSICAL DAMAGE INS	35,972	36,000	41,000	41,750	0	41,750	15
71002	AUTO LIABILITY INS	13,447	13,000	15,000	16,000	0	16,000	23
71003	INLAND MARINE INS	8,796	9,000	9,500	9,750	0	9,750	8
71004	PROPERTY INSURANCE	8,782	10,220	8,851	9,000	0	9,000	11-
71006	ERRORS & OMISSIONS INS	13,132	11,000	11,004	10,500	0	10,500	4-
71008	GENERAL LIABILITY INS	44,084	40,200	40,650	42,000	0	42,000	4
71009	D.P. EQUIP-INSURANCE	0	2,000	1,319	1,400	0	1,400	30-
71100	OUTSIDE SERVICES	203,889	368,225	305,000	94,505	200,000	294,505	20-
71101	PROFESSIONAL SERVICES	2,000	5,500	4,825	0	0	0	0
71600	EQUIP LEASES & METER CHRG	1,251	1,500	1,100	1,200	0	1,200	20-
71700	EQUIPMENT RENTALS	13,129	20,000	7,000	27,000	0	27,000	35
SUBTOTAL *****		382,572	553,855	479,249	290,818	200,000	490,818	11-
OTHER								
83170	FEES-PERMIT/LICENS/INSP/CERTIF	178	0	350	300	0	300	0
84010	RECEPTION/MEETINGS	0	100	78	100	0	100	0
86300	TESTING	0	2,500	2,500	2,500	0	2,500	0
86800	EMERGENCY	0	250,000	0	150,000	0	150,000	40-
SUBTOTAL *****		178	252,600	2,928	152,900	0	152,900	39-
FIXED ASSET ADDITIONS								
91100	FURNITURE AND FIXTURES	0	0	0	0	10,000	10,000	0
91200	BUILDINGS & IMPROVEMENTS	0	5,571	5,571	0	6,000	6,000	7
91300	MACHINERY & EQUIPMENT	119,107	45,789	45,789	0	52,600	52,600	14
91301	COMPUTER HARDWARE	7,726	5,500	5,283	0	5,140	5,140	6-
91302	COMPUTER SOFTWARE	4,186	5,950	5,950	0	0	0	0
91400	AUTO/TRUCKS	0	117,375	117,375	0	0	0	0
91800	LAND	0	0	0	0	0	304,500	0
92000	REPLCMENT OFFICE EQUIP	0	9,500	9,772	0	0	0	0
92300	REPLCMENT MACH & EQUIP	3,913	686,552	682,652	0	650,660	650,660	5-
92301	REPLC COMPUTER HDWR	0	0	0	0	15,200	15,200	0
92302	REPLC COMPUTER SOFTWARE	0	0	0	0	15,000	15,000	0
92400	REPLCMENT AUTO/TRUCKS	932,155	261,193	261,193	0	653,750	653,750	150
SUBTOTAL *****		1,067,088	1,137,430	1,133,585	0	1,408,350	1,712,850	50
TOTAL EXPENDITURES *****		6,976,415	8,210,167	7,133,885	6,801,245	1,608,350	8,718,105	6

Road and Bridge Maintenance Operations

2041 INFRASTRUCTURE PRESERVAT/REHAB

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3528	CHARGES FOR SERVICES REIMB PERSONNEL/PROJECTS	56,538	134,574	131,204	0	0	0	0
	SUBTOTAL *****	56,538	134,574	131,204	0	0	0	0
	TOTAL REVENUES *****	56,538	134,574	131,204	0	0	0	0
	MATERIALS & SUPPLIES							
22000	POSTAGE	33	150	332	0	0	0	0
23001	PRINTING	0	0	23	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	172,315	352,683	352,553	0	0	0	0
	SUBTOTAL *****	172,348	352,833	352,908	0	0	0	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	42,689	85,089	85,089	0	0	0	0
	SUBTOTAL *****	42,689	85,089	85,089	0	0	0	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	106,746	111,585	218,111	1,506,675	0	1,506,675	250
71202	CONTRACTOR COSTS	1,612,750	1,652,952	1,552,920	1,180,000	520,000	1,700,000	2
71700	EQUIPMENT RENTALS	8,610	13,859	13,859	0	0	0	0
	SUBTOTAL *****	1,728,107	1,778,396	1,784,890	2,686,675	520,000	3,206,675	80
	TOTAL EXPENDITURES *****	1,943,145	2,216,318	2,222,887	2,686,675	520,000	3,206,675	44

2048 PW-INSURANCE CLAIM ACTIVITY

204 ROAD & BRIDGE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	OTHER FINANCING SOURCES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	0	0	0	0	0	0	0
	VEHICLE EXPENSE							
	SUBTOTAL *****	0	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
71016	AUTO CLAIMS DEDUCTIBLE	0	15,000	1,000	15,000	0	15,000	0
71018	OTHER CLAIMS DEDUCTIBLE	8,228	25,000	15,000	25,000	0	25,000	0
	SUBTOTAL *****	8,228	40,000	16,000	40,000	0	40,000	0
	TOTAL EXPENDITURES *****	8,228	40,000	16,000	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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3001	REAL ESTATE CY	851,446	850,000	922,340	940,750	0	940,750	10
3002	PERSONAL PROPERTY CY	166,759	164,000	201,760	205,790	0	205,790	25
3003	RAILROAD AND UTILITY CY	33,519	32,000	34,900	34,900	0	34,900	9
3004	REPLACEMENT SURTAX/GEN CY	179,513	171,000	173,000	176,000	0	176,000	2
3011	REAL ESTATE PY	23,201	18,000	21,000	18,900	0	18,900	5
3012	PERSONAL PROPERTY PY	21,423	18,000	27,300	21,000	0	21,000	16
3013	RAILROAD & UTILITY PY	17,558	0	0	0	0	0	0
	SUBTOTAL *****	1,293,422	1,253,000	1,380,300	1,397,340	0	1,397,340	11
	SALES TAXES							
3130	MOTOR VEHICLE SALES TAX	375,537	355,000	395,000	418,000	0	418,000	17
	SUBTOTAL *****	375,537	355,000	395,000	418,000	0	418,000	17
	LICENSES AND PERMITS							
3320	PERMITS	8,042	0	0	0	0	0	0
	SUBTOTAL *****	8,042	0	0	0	0	0	0
	INTERGOVERNMENTAL REVENUE							
3445	FINANCIAL INSTITUTION TAX	2,219	1,300	2,000	2,200	0	2,200	69
3450	COUNTY AID ROAD TAX	1,161,133	1,150,000	1,162,000	1,160,000	0	1,160,000	0
3465	FEDERAL REIMBURSE EXPENSES	27,320	0	0	0	0	0	0
3482	FEDERAL DISASTER REIMB (FEMA)	72,922	0	0	0	0	0	0
3483	STATE DISASTER REIMB (SEMA)	9,864	0	0	0	0	0	0
3490	FISH & WILDLIFE PILT	39,083	30,000	35,000	35,000	0	35,000	16
3491	NATL FOREST PILT	14,597	10,000	14,000	14,000	0	14,000	40
3492	BUREAU OF LAND MGMT PILT	7,785	8,000	7,974	8,000	0	8,000	0
	SUBTOTAL *****	1,334,926	1,199,300	1,220,974	1,219,200	0	1,219,200	1
	CHARGES FOR SERVICES							
3510	COPIES	5	0	0	0	0	0	0
3528	REIMB PERSONNEL/PROJECTS	182,864	0	0	0	0	0	0
3551	COMMISSIONS-CSRSD	5,661	5,500	5,700	5,700	0	5,700	3
3573	MECHANIC CHARGES	27,367	0	0	0	0	0	0
3585	FUEL SURCHARGE	11,673	0	0	0	0	0	0
	SUBTOTAL *****	227,571	5,500	5,700	5,700	0	5,700	3
	INTEREST							
3710	INTEREST	8	75	159	150	0	150	100
3719	INT-FINANCIAL INST TAX	0	5	185	30	0	30	500
	SUBTOTAL *****	8	80	344	180	0	180	125
	MISCELLANEOUS							
3826	PRIOR YEAR COST REPAYMENT	340	0	0	0	0	0	0
3830	SALES	3,232	0	0	0	0	0	0
3835	SALE OF COUNTY FIXED ASSET	7,066	0	0	0	0	0	0
	SUBTOTAL *****	10,639	0	0	0	0	0	0
	OTHER FINANCING SOURCES							
3913	OTI: FROM GENERAL FUND	0	250,000	250,000	0	0	0	0
3917	OTI: FROM SPECIAL REVENUE FUND	10,689,266	0	0	0	0	0	0
	SUBTOTAL *****	10,689,266	250,000	250,000	0	0	0	0
	TOTAL REVENUES *****	13,939,414	3,062,880	3,252,318	3,040,420	0	3,040,420	0
	CONTRACTUAL SERVICES							
71104	ADMINISTRATIVE SERVICES	350,000	309,500	309,500	241,755	0	241,755	21-
71300	REBATES TO SP DISTRICTS	62,475	0	0	0	0	0	0
71305	CART/MV DISTRIBUTION TO RD DIS	39,366	75,250	77,850	78,900	0	78,900	4
71350	PROPTXDIST-STATUTORY(R&BFUND)	203,301	205,350	206,056	207,000	0	207,000	0
71405	SALESTXDIST-REPLC PROP TX RLCK	943,261	1,038,400	1,049,805	1,054,000	0	1,054,000	1
71451	SALESTXDIST - FORMULA	1,012,795	1,078,800	1,045,789	1,069,000	0	1,069,000	0
71452	SALESTXDIST-APPLICATION	46,299	70,800	68,576	70,500	0	70,500	0
71453	SALESTXDIST-ROAD DISTRICT	116,222	115,105	111,437	105,500	0	105,500	8-
71500	BUILDING USE/RENT CHARGE	50,000	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	2,823,721	2,943,205	2,919,013	2,876,655	0	2,876,655	2-
	OTHER							
84200	OTHER CONTRACTS	0	205,000	196,500	0	0	0	0
86882	TIF SALES TAX PAYMENTS	0	1,151	1,200	1,200	0	1,200	4
86910	PY ENCUMBRANCES NOT USED	62,829-	0	390,229-	0	0	0	0
	SUBTOTAL *****	62,829-	206,151	192,529-	1,200	0	1,200	99-
	TOTAL EXPENDITURES *****	2,760,892	3,149,356	2,726,484	2,877,855	0	2,877,855	8-

Road & Bridge - Other

2080 R&B ROAD SALES TAX

208 R&B ROAD SALES TAX

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	12,148,480	12,290,000	12,290,000	12,413,000	0	12,413,000	1
	SUBTOTAL *****	12,148,480	12,290,000	12,290,000	12,413,000	0	12,413,000	1
	INTEREST							
3711	INT-OVERNIGHT	7,538	6,700	5,900	6,000	0	6,000	10-
3712	INT-LONG TERM INVEST	40,684	39,000	33,000	30,000	0	30,000	23-
3798	INC/DEC IN FV OF INVESTMENTS	13,734	0	0	0	0	0	0
	SUBTOTAL *****	61,957	45,700	38,900	36,000	0	36,000	21-
	TOTAL REVENUES *****	12,210,438	12,335,700	12,328,900	12,449,000	0	12,449,000	0
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	10,689,266	0	0	0	0	0	0
	SUBTOTAL *****	10,689,266	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	10,689,266	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 the 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

The total grant award of ~\$128,000 has been spent over the course of several years, with unspent grant monies re-budgeted in subsequent fiscal years, as allowed by the grantor. The grant is expected to conclude in FY 2013.

Annual Budget

2973 BCRSD ENERGIZE MO COMMUNITIES

297 RECOVERY ACT GRANTS - REIMB

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3411	FEDERAL GRANT REIMBURSE	25,998	87,304	87,304	0	0	0	0
	SUBTOTAL *****	25,998	87,304	87,304	0	0	0	0
	TOTAL REVENUES *****	25,998	87,304	87,304	0	0	0	0
	CONTRACTUAL SERVICES							
71250	FED GRANT PMT TO SUBRECIPIENT	25,998	87,304	87,304	0	0	0	0
	SUBTOTAL *****	25,998	87,304	87,304	0	0	0	0
	TOTAL EXPENDITURES *****	25,998	87,304	87,304	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 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 reflects the County's portion of annual operating costs for the Health Department. Services include: Administration, Epidemiology, Community Health Promotion, Community Health Administration, Communicable Disease Prevention & Control, Public Health Nursing services, Clinical Preventive Services, Environmental Health, Social Services, and the WIC Program (Women, Infants, and Children).

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.

The County implemented food inspection fees in 2010, intended to recover a portion of program costs. Effective with FY 2013 budget, the County Commission approved a target cost recovery of 50% to be achieved through fee adjustments implemented over a 5-year period.

The overall budgetary increase is primarily attributable to a reduction in grant funding. There are no other significant changes to this budget.

Community Health

Annual Budget

1410 COMMUNITY HEALTH

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	LICENSES AND PERMITS							
3320	PERMITS	200	100	200	200	0	200	100
3323	FOOD INSPECTION FEES	28,140	22,225	27,500	41,500	0	41,500	86
	SUBTOTAL *****	28,340	22,325	27,700	41,700	0	41,700	86
	CHARGES FOR SERVICES							
3596	ABATEMENT COST REIMBURSEMENT	7,193	4,000	5,500	4,000	0	4,000	0
	SUBTOTAL *****	7,193	4,000	5,500	4,000	0	4,000	0
	INTEREST							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	35,534	26,325	33,200	45,700	0	45,700	73
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	18,648	18,648	18,648	24,766	0	24,766	32
	SUBTOTAL *****	18,648	18,648	18,648	24,766	0	24,766	32
	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	824,412	960,385	865,000	1,028,863	0	1,028,863	7
	SUBTOTAL *****	836,412	972,385	877,000	1,040,863	0	1,040,863	7
	TOTAL EXPENDITURES *****	855,060	991,033	895,648	1,065,629	0	1,065,629	7

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)

The services funded through this budget include basic needs/emergency services; child, youth, and family services; independent living services; and mental health services.

Annual Budget

1420 SOCIAL SERVICES

100 GENERAL FUND								
ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	UTILITIES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
84200	OTHER CONTRACTS	94,388	98,871	98,871	98,871	0	98,871	0
86682	COMMUNITY SERV ADVS COMM	19,523	19,523	19,523	19,523	0	19,523	0
	SUBTOTAL *****	113,911	118,394	118,394	118,394	0	118,394	0
	TOTAL EXPENDITURES *****	113,911	118,394	118,394	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 2013 appropriations reflect a reduction of 6%, or \$9,000, in funding to the University Extension Council. This is the first year of a 5-year phased-in reduction which will result in an annual appropriation of \$75,000 in FY 2017.

Annual Budget

1430 COMMUNITY SERVICES

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 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	3,800	5,000	3,500	5,000	0	5,000	0
86675	EXTENSION COUNCIL	120,000	120,000	120,000	120,000	0	111,000	7-
86689	BOONE CO HISTORICAL SOCIETY	10,000	10,000	10,000	10,000	0	10,000	0
	SUBTOTAL *****	144,060	145,260	143,760	145,260	0	136,260	6-
	TOTAL EXPENDITURES *****	144,060	145,260	143,760	145,260	0	136,260	6-

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3320	LICENSES AND PERMITS PERMITS	2,394	1,150	500	1,150	0	1,150	0
	SUBTOTAL *****	2,394	1,150	500	1,150	0	1,150	0
	CHARGES FOR SERVICES							
3501	ADMINISTRATIVE FEE	30	0	40	0	0	0	0
3502	ANIMAL CONTROL MICROCHIP FEE	16	0	22	0	0	0	0
3515	IMPOUNDMENT FEES	2,675	3,500	2,300	3,500	0	3,500	0
3516	BOARDING FEES	5,170	3,500	2,700	3,500	0	3,500	0
3528	REIMB PERSONNEL/PROJECTS	6,822	6,826	7,078	7,078	0	7,078	3
	SUBTOTAL *****	14,713	13,826	12,140	14,078	0	14,078	1
	TOTAL REVENUES *****	17,108	14,976	12,640	15,228	0	15,228	1
	VEHICLE EXPENSE							
59100	VEHICLE REPAIRS/MAINTENANCE	1,537	1,000	786	1,000	0	1,000	0
59105	TIRES	0	0	668	0	0	0	0
59110	MECHANICS CHARGE - REIMB R&B	0	0	524	0	0	0	0
	SUBTOTAL *****	1,537	1,000	1,978	1,000	0	1,000	0
	CONTRACTUAL SERVICES							
71900	ANIMAL CONTROL	153,865	170,915	163,000	178,652	0	178,652	4
	SUBTOTAL *****	153,865	170,915	163,000	178,652	0	178,652	4
	TOTAL EXPENDITURES *****	155,402	171,915	164,978	179,652	0	179,652	4

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 over the past several years, 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 which are accounted for within the Community Health budget (Depart. No. 1410).

Permit fee revenue is intended to recover a significant portion of program operating costs. Effective with the FY 2013 budget, the Commission approved a target cost recovery of 50%, to be achieved through fee adjustments implemented over a 5-year period.

Annual Budget

1740 ON-SITE WASTE WATER

100 GENERAL FUND								%CHG
ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	FROM PY BUD
	LICENSES AND PERMITS							
3321	WASTE WATER CONST. PERMIT	26,700	20,280	21,000	28,280	0	28,280	39
	SUBTOTAL *****	26,700	20,280	21,000	28,280	0	28,280	39
	TOTAL REVENUES *****	26,700	20,280	21,000	28,280	0	28,280	39
	OTHER							
86606	ON-SITE SEWAGE PROGRAM	68,559	72,860	70,000	86,838	0	86,838	19
	SUBTOTAL *****	68,559	72,860	70,000	86,838	0	86,838	19
	TOTAL EXPENDITURES *****	68,559	72,860	70,000	86,838	0	86,838	19

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 30th each year; this amount is then appropriated for distribution in the following year. FY 2012 was a transition year, which resulted in a reduced appropriation.

There are no significant changes in this budget.

Annual Budget

2030 DOMESTIC VIOLENCE

203 DOMESTIC VIOLENCE FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3566	RECORDER FEES	10,530	10,500	11,500	10,500	0	10,500	0
3567	DOM VIOLENCE FEES-CIR CLK	20,367	21,000	19,500	21,000	0	21,000	0
	SUBTOTAL *****	30,897	31,500	31,000	31,500	0	31,500	0
	INTEREST							
3711	INT-OVERNIGHT	9	5	10	10	0	10	100
3712	INT-LONG TERM INVEST	57	60	60	60	0	60	0
3798	INC/DEC IN FV OF INVESTMENTS	11	0	0	0	0	0	0
	SUBTOTAL *****	78	65	70	70	0	70	7
	TOTAL REVENUES *****	30,975	31,565	31,070	31,570	0	31,570	0
	OTHER							
86900	MISCELLANEOUS	31,250	9,300	9,286	30,120	0	30,120	223
	SUBTOTAL *****	31,250	9,300	9,286	30,120	0	30,120	223
	TOTAL EXPENDITURES *****	31,250	9,300	9,286	30,120	0	30,120	223

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	48	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	302	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	684-	0	0	0	0	0	0
	SUBTOTAL *****	332-	0	0	0	0	0	0
	TOTAL REVENUES *****	332-	0	0	0	0	0	0
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
83922	OTO: TO SPECIAL REVENUE FUND	85,191	0	0	0	0	0	0
	SUBTOTAL *****	85,191	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	85,191	0	0	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 Department No. 2101 LEPC-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 2013 budget includes appropriations pertaining to the CEPF grant noted above. Grant monies were received in prior years are being appropriated and spent over the span of several years for the purposes specified by the grant.

Local Emergency Planning Committee

Annual Budget

2100 LOCAL EMERG PLANNING COMMITTEE

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	29	28	28	28	0	28	0
3712	INT-LONG TERM INVEST	162	172	172	172	0	172	0
3798	INC/DEC IN FV OF INVESTMENTS	49	0	0	0	0	0	0
	SUBTOTAL *****	242	200	200	200	0	200	0
	TOTAL REVENUES *****	242	200	200	200	0	200	0

2101 LEPC-CEPF GRANT

210 LOCAL EMERG PLANNING COMMITTEE

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3451	STATE REIMB-GRANT/PROGRAM/OTHR	7,460	7,700	7,500	7,500	0	7,500	2-
	SUBTOTAL *****	7,460	7,700	7,500	7,500	0	7,500	2-
	TOTAL REVENUES *****	7,460	7,700	7,500	7,500	0	7,500	2-
	MATERIALS & SUPPLIES							
22000	POSTAGE	0	50	0	30	0	30	40-
23000	OFFICE SUPPLIES	0	0	0	60	0	60	0
23001	PRINTING	0	50	0	30	0	30	40-
23050	OTHER SUPPLIES	0	0	0	2,200	0	2,200	0
	SUBTOTAL *****	0	100	0	2,320	0	2,320	220
	DUES TRAVEL & TRAINING							
37200	SEMINARS/CONFEREN/MEETING	740	2,220	410	1,630	0	1,630	26-
37210	TRAINING/SCHOOLS	3,300	9,625	3,030	10,500	0	10,500	9
37220	TRAVEL (AIRFARE, MILEAGE, ETC)	872	2,369	661	2,485	0	2,485	4
37230	MEALS & LODGING-TRAINING	2,521	8,113	1,600	6,434	0	6,434	20-
	SUBTOTAL *****	7,434	22,327	5,701	21,049	0	21,049	5-
	CONTRACTUAL SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	OTHER							
83917	OTO: TO GENERAL FUND	0	4,729	4,729	0	0	0	0
84300	ADVERTISING	139	200	131	160	0	160	20-
	SUBTOTAL *****	139	4,929	4,860	160	0	160	96-
	TOTAL EXPENDITURES *****	7,574	27,356	10,561	23,529	0	23,529	13-

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)		2011	2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLEMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	738	675	850	850	0	850	25
3712	INT-LONG TERM INVEST	3,845	3,950	4,900	4,900	0	4,900	24
3798	INC/DEC IN FV OF INVESTMENTS	1,878	0	0	0	0	0	0
	SUBTOTAL *****	6,463	4,625	5,750	5,750	0	5,750	24
	MISCELLANEOUS							
3823	HOSPITAL LEASE	500,000	500,000	1,000,000	510,000	0	510,000	2
	SUBTOTAL *****	500,000	500,000	1,000,000	510,000	0	510,000	2
	TOTAL REVENUES *****	506,463	504,625	1,005,750	515,750	0	515,750	2

Decimal values have been truncated.

Community Children's Services

Department Number 2160

Mission

The Community Children's Services budget accounts for the revenues and expenditures resulting from a permanent one-quarter cent sales tax approved by voters in 2012. The Commission-appointed Board of Directors is responsible for administering the budget in accordance with the provisions of RSMo 210-861. In general, the monies may be used for counseling, family support, and temporary residential services to persons nineteen years of age or less.

Budget Highlights

The voter-approved sales tax becomes effective April 1, 2013; as a result, the FY 2013 revenue projection reflects a partial fiscal year. FY 2013 will include start-up activities such as appointing the initial Board of Directors, drafting and approving By-laws, and other initial governance and operational activities. As such, no appropriations were approved for the annual budget.

Annual Budget

2160 COMMUNITY CHILDREN'S SERVICES

216 CMNTY CHILDRENS SERVICES FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	0	0	0	0	0	4,650,000	0
	SUBTOTAL *****	0	0	0	0	0	4,650,000	0
	TOTAL REVENUES *****	0	0	0	0	0	4,650,000	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

During FY 2012, the County received a one-time payment of \$1M in conjunction with extension of the hospital lease. One-half of the amount, or \$500,000, was appropriated for economic development purposes by providing a revenue guarantee payment to the City of Columbia in conjunction with the operations of the Columbia regional airport.

The FY 2013 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 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		2011	2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
84200	OTHER CONTRACTS	0	500,000	500,000	0	0	0	0
86685	ECONOMIC DEVELOP-REDI	35,000	35,000	35,000	35,000	0	35,000	0
86686	ECONOMIC DEVELOP-CENTRALIA	1,000	0	0	0	0	0	0
86687	ECON DEVELOP - SHOW-ME GAMES	18,000	18,000	18,000	18,000	0	18,000	0
SUBTOTAL *****		54,000	553,000	553,000	53,000	0	53,000	90-
TOTAL EXPENDITURES *****		54,000	553,000	553,000	53,000	0	53,000	90-

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 staff (a division within Resource Management) provides 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 routine 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.

There are no significant changes to this budget.

Annual Budget

1610 PARKS & RECREATION

100 GENERAL FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3880	MISCELLANEOUS CONTRIBUTIONS	20	0	0	0	0	0	0
	SUBTOTAL *****	20	0	0	0	0	0	0
	TOTAL REVENUES *****	20	0	0	0	0	0	0
	UTILITIES							
48200	ELECTRICITY	78	86	88	96	0	96	11
	SUBTOTAL *****	78	86	88	96	0	96	11
	EQUIP & BLDG MAINTENANCE							
60100	BLDG REPAIRS/MAINTENANCE	82	1,315	150	500	0	500	61-
60400	GROUNDS MAINTENANCE	6,131	33,674	20,000	33,774	0	33,774	0
	SUBTOTAL *****	6,214	34,989	20,150	34,274	0	34,274	2-
	CONTRACTUAL SERVICES							
71500	BUILDING USE/RENT CHARGE	42,283	38,950	38,950	40,293	0	40,293	3
	SUBTOTAL *****	42,283	38,950	38,950	40,293	0	40,293	3
	TOTAL EXPENDITURES *****	48,575	74,025	59,188	74,663	0	74,663	0

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 entered into a two-year management contract with TAG Events which requires an annual operating subsidy from the County (\$200,000) and a utility subsidy equal to 50% of utility costs. 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 and 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
INTERGOVERNMENTAL REVENUE								
3411	FEDERAL GRANT REIMBURSE	0	29,810	29,810	0	0	0	0
	SUBTOTAL *****	0	29,810	29,810	0	0	0	0
INTEREST								
3711	INT-OVERNIGHT	13	18	60	40	0	40	122
3712	INT-LONG TERM INVEST	86	115	300	150	0	150	30
3798	INC/DEC IN FV OF INVESTMENTS	24	0	0	0	0	0	0
	SUBTOTAL *****	124	133	360	190	0	190	42
MISCELLANEOUS								
3822	OTHER LEASE REVENUE	9,159	0	0	0	0	0	0
3880	CONTRIBUTIONS	250	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	0	7,505	7,505	0	0	0	0
	SUBTOTAL *****	9,409	7,505	7,505	0	0	0	0
OTHER FINANCING SOURCES								
3913	OTI: FROM GENERAL FUND	135,000	375,000	375,000	250,000	0	250,000	33-
3917	OTI: FROM SPECIAL REVENUE FUND	85,191	0	0	0	0	0	0
	SUBTOTAL *****	220,191	375,000	375,000	250,000	0	250,000	33-
	TOTAL REVENUES *****	229,726	412,448	412,675	250,190	0	250,190	39-
UTILITIES								
48100	NATURAL GAS	2,764	0	0	0	0	0	0
48200	ELECTRICITY	12,770	0	0	0	0	0	0
48300	WATER	1,570	0	0	0	0	0	0
48600	SEWER USE	1,153	0	0	0	0	0	0
	SUBTOTAL *****	18,257	0	0	0	0	0	0
EQUIP & BLDG MAINTENANCE								
60100	BLDG REPAIRS/MAINTENANCE	4,536	0	0	0	0	0	0
	SUBTOTAL *****	4,536	0	0	0	0	0	0
CONTRACTUAL SERVICES								
71004	PROPERTY INSURANCE	9,267	11,008	9,586	12,000	0	12,000	9
71100	OUTSIDE SERVICES	135,000	200,000	200,000	200,000	0	200,000	0
71112	REIMBURSEABLES	0	75,000	43,000	50,000	0	50,000	33-
	SUBTOTAL *****	144,267	286,008	252,586	262,000	0	262,000	8-
OTHER								
86850	CONTINGENCY	0	87,000	0	0	0	0	0
	SUBTOTAL *****	0	87,000	0	0	0	0	0
FIXED ASSET ADDITIONS								
92200	REPLACEMENT BLDGS & IMPRV	0	137,315	100,000	140,000	0	140,000	1
	SUBTOTAL *****	0	137,315	100,000	140,000	0	140,000	1
	TOTAL EXPENDITURES *****	167,061	510,323	352,586	402,000	0	402,000	21-

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.

Annual Budget

2150 BOCO FAIRGND REG REC DIST

215 BOCO FAIRGRND REG REC DIST FND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3110	SALES TAXES	4	0	1,900	1,900	0	1,900	0
	SUBTOTAL *****	4	0	1,900	1,900	0	1,900	0
3712	INTEREST INT-LONG TERM INVEST	0	0	2	2	0	2	0
	SUBTOTAL *****	0	0	2	2	0	2	0
	TOTAL REVENUES *****	4	0	1,902	1,902	0	1,902	0

Decimal values have been truncated.



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 3030, 3040, 3050, 3830, 3840
3850, 3860, 3870, 3880, 3890, 3900, 3920

Mission

As needed, the County establishes debt service funds to account for the resources accumulated for debt retirement and the payment of principle and interest for the County's outstanding debt. The Boone County Treasurer administers these budgets.

Budget Highlights

Debt service payments accounted for in debt service funds include the following:

- 2012 Series Certificates of Participation—Debt Service Reserve Fund (Dept. No 3030)
- 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

During FY 2012, the County refinanced the outstanding 2003 Special Obligation Bonds by issuing Certificates of Participation (COPs), reducing future interest costs. A portion of the existing debt service reserve was used to retire the outstanding bonds; the new debt service reserve requirement is less than the previous reserve requirement.

Annual Budget

3030 '93/'03/'12 SERIES DBT SVC RSV

303 '93/'03/'12 DBT SVC RSV FUND

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3710	INTEREST	0	0	1	0	0	0	0
	SUBTOTAL *****	0	0	1	0	0	0	0
	TOTAL REVENUES *****	0	0	1	0	0	0	0
	OTHER							
83917	OTO: TO GENERAL FUND	0	301,000	301,000	0	0	0	0
	SUBTOTAL *****	0	301,000	301,000	0	0	0	0
	TOTAL EXPENDITURES *****	0	301,000	301,000	0	0	0	0

3040 2005 SERIES SPEC OB BNDS-TXBL

304 2005 SERIES SPC OB BONDS-TXBL

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3710	INTEREST	10	0	1	0	0	0	0
3711	INT-OVERNIGHT	1,345	0	4	0	0	0	0
3712	INT-LONG TERM INVEST	7,479	0	25	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	2,540	0	0	0	0	0	0
	SUBTOTAL *****	11,375	0	30	0	0	0	0
	TOTAL REVENUES *****	11,375	0	30	0	0	0	0
	OTHER							
83917	OTO: TO GENERAL FUND	0	16,411	16,410	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	55,000	1,800,000	1,800,000	0	0	0	0
84100	INTEREST EXPENSE	108,273	53,382	53,382	0	0	0	0
86900	MISCELLANEOUS	1,500	0	0	0	0	0	0
	SUBTOTAL *****	164,773	1,869,793	1,869,792	0	0	0	0
	TOTAL EXPENDITURES *****	164,773	1,869,793	1,869,792	0	0	0	0

Debt Service Funds

3050 2010 SERIES SPEC OB BONDS-TXBL

3050 2010 SERIES SPC OB BONDS-TXBL		2011	2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3411	FEDERAL GRANT REIMBURSE	14,509	13,415	13,415	12,283	0	12,283	8-
	SUBTOTAL *****	14,509	13,415	13,415	12,283	0	12,283	8-
	INTEREST							
3711	INT-OVERNIGHT	36	25	25	25	0	25	0
3712	INT-LONG TERM INVEST	176	200	106	100	0	100	50-
3798	INC/DEC IN FV OF INVESTMENTS	11-	0	0	0	0	0	0
	SUBTOTAL *****	201	225	131	125	0	125	44-
	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 *****	114,711	113,640	113,546	112,408	0	112,408	1-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	70,000	75,000	75,000	75,000	0	75,000	0
84100	INTEREST EXPENSE	32,244	29,813	29,813	27,298	0	27,298	8-
	SUBTOTAL *****	102,244	104,813	104,813	102,298	0	102,298	2-
	TOTAL EXPENDITURES *****	102,244	104,813	104,813	102,298	0	102,298	2-

3830 2000A SERIES GO BONDS-SEWR NID

383 2000A SERIES GO BONDS-SEWR NID		2011	2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
3058	NID PROP TAX PASS THRU-PRINCIP	794	0	0	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	251	0	0	0	0	0	0
	SUBTOTAL *****	1,045	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	9	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	65	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	89	0	0	0	0	0	0
	SUBTOTAL *****	164	0	0	0	0	0	0
	TOTAL REVENUES *****	1,210	0	0	0	0	0	0
	OTHER							
83917	OTO: TO GENERAL FUND	20,140	1,046	1,046	0	0	0	0
	SUBTOTAL *****	20,140	1,046	1,046	0	0	0	0
	TOTAL EXPENDITURES *****	20,140	1,046	1,046	0	0	0	0

Debt Service Funds

3840 2000B SERIES GO BONDS-ROAD NID

384 2000B SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	497	0	0	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	155	0	0	0	0	0	0
	SUBTOTAL *****	652	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	6	0	0	0	0	0	0
3712	INT-LONG TERM INVEST	43	0	0	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	32	0	0	0	0	0	0
	SUBTOTAL *****	82	0	0	0	0	0	0
	TOTAL REVENUES *****	735	0	0	0	0	0	0
	OTHER							
83917	OTO: TO GENERAL FUND	13,378	653	653	0	0	0	0
	SUBTOTAL *****	13,378	653	653	0	0	0	0
	TOTAL EXPENDITURES *****	13,378	653	653	0	0	0	0

3850 2001 SERIES GO BONDS-ROAD NID

385 2001 SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	3,348	0	632	0	0	0	0
3059	NID PROP TAX PASS THRU-INTERST	828	0	28	0	0	0	0
	SUBTOTAL *****	4,176	0	660	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	64	61	16	0	0	0	0
3712	INT-LONG TERM INVEST	369	500	86	0	0	0	0
3798	INC/DEC IN FV OF INVESTMENTS	90	0	105-	0	0	0	0
	SUBTOTAL *****	524	561	3-	0	0	0	0
	TOTAL REVENUES *****	4,701	561	657	0	0	0	0
	OTHER							
83917	OTO: TO GENERAL FUND	0	41,493	41,492	0	0	0	0
84050	DEBT RETIREMENT-PRINCIPAL	35,000	37,000	37,000	0	0	0	0
84100	INTEREST EXPENSE	2,234	759	758	0	0	0	0
86900	MISCELLANEOUS	261	262	262	0	0	0	0
	SUBTOTAL *****	37,495	79,514	79,512	0	0	0	0
	TOTAL EXPENDITURES *****	37,495	79,514	79,512	0	0	0	0

3860 2006A SERIES GO BONDS-ROAD NID

386 2006A SERIES GO BONDS-ROAD NID

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	18,501	19,148	19,148	20,018	0	20,018	4
3059	NID PROP TAX PASS THRU-INTERST	4,134	3,261	3,260	2,391	0	2,391	26-
	SUBTOTAL *****	22,635	22,409	22,408	22,409	0	22,409	0
	INTEREST							
3710	INTEREST	0	0	1	1	0	1	0
3711	INT-OVERNIGHT	4	5	5	5	0	5	0
3712	INT-LONG TERM INVEST	34	40	20	20	0	20	50-
3798	INC/DEC IN FV OF INVESTMENTS	5-	0	0	0	0	0	0
	SUBTOTAL *****	33	45	26	26	0	26	42-
	TOTAL REVENUES *****	22,668	22,454	22,434	22,435	0	22,435	0
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	17,000	19,000	19,000	19,000	0	19,000	0
84100	INTEREST EXPENSE	4,857	4,073	4,073	3,218	0	3,218	20-
86900	MISCELLANEOUS	350	350	350	350	0	350	0
	SUBTOTAL *****	22,207	23,423	23,423	22,568	0	22,568	3-
	TOTAL EXPENDITURES *****	22,207	23,423	23,423	22,568	0	22,568	3-

Debt Service Funds

3870 2008 SERIES GO BND SWR NID DNR

387 2008 SERIES GO BND SWR NID-DNR

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	51,169	52,408	102,288	50,136	0	50,136	4-
3059	NID PROP TAX PASS THRU-INTERST	17,221	16,353	24,314	14,615	0	14,615	10-
	SUBTOTAL *****	68,390	68,761	126,602	64,751	0	64,751	5-
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3710	INTEREST	0	0	1	1	0	1	0
3711	INT-OVERNIGHT	39	41	38	38	0	38	7-
3712	INT-LONG TERM INVEST	235	270	200	200	0	200	25-
3798	INC/DEC IN FV OF INVESTMENTS	44	0	0	0	0	0	0
	SUBTOTAL *****	319	311	239	239	0	239	23-
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	60	0	0	0	0	0	0
	SUBTOTAL *****	60	0	0	0	0	0	0
	TOTAL REVENUES *****	68,770	69,072	126,841	64,990	0	64,990	5-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	48,800	49,100	49,100	50,000	0	50,000	1
84100	INTEREST EXPENSE	18,988	18,049	18,049	17,098	0	17,098	5-
86900	MISCELLANEOUS	5,067	4,823	4,823	4,578	0	4,578	5-
	SUBTOTAL *****	72,855	71,972	71,972	71,676	0	71,676	0
	TOTAL EXPENDITURES *****	72,855	71,972	71,972	71,676	0	71,676	0

3880 2010A SERIES GO BOND-SWR NID

388 2010A SERIES GO BONDS-SWR NID

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	955	1,026	10,102	1,061	0	1,061	3
3059	NID PROP TAX PASS THRU-INTERST	9,550	9,593	17,161	9,108	0	9,108	5-
	SUBTOTAL *****	10,506	10,619	27,263	10,169	0	10,169	4-
	INTEREST							
3710	INTEREST	0	0	50	50	0	50	0
3711	INT-OVERNIGHT	10	11	10	10	0	10	9-
3712	INT-LONG TERM INVEST	61	52	50	50	0	50	3-
3798	INC/DEC IN FV OF INVESTMENTS	24	0	0	0	0	0	0
	SUBTOTAL *****	97	63	110	110	0	110	74
	TOTAL REVENUES *****	10,603	10,682	27,373	10,279	0	10,279	3-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	1,000	1,000	1,000	1,000	0	1,000	0
84100	INTEREST EXPENSE	10,098	10,030	10,030	9,990	0	9,990	0
	SUBTOTAL *****	11,098	11,030	11,030	10,990	0	10,990	0
	TOTAL EXPENDITURES *****	11,098	11,030	11,030	10,990	0	10,990	0

Debt Service Funds

3890 2010 GO BONDS - SEWER NID DNR

389 2010 GO BONDS-SEWER NID DNR

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	4,526	5,334	7,903	5,425	0	5,425	1
3059	NID PROP TAX PASS THRU-INTERST	3,790	4,124	5,269	3,902	0	3,902	5-
	SUBTOTAL *****	8,316	9,458	13,172	9,327	0	9,327	1-
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	17,649	0	0	0	0	0	0
	SUBTOTAL *****	17,649	0	0	0	0	0	0
	TOTAL REVENUES *****	25,965	9,458	13,172	9,327	0	9,327	1-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	16,807	6,700	6,700	6,800	0	6,800	1
84100	INTEREST EXPENSE	2,138	2,063	2,063	1,964	0	1,964	4-
86900	MISCELLANEOUS	0	1,894	1,811	1,778	0	1,778	6-
	SUBTOTAL *****	18,946	10,657	10,574	10,542	0	10,542	1-
	TOTAL EXPENDITURES *****	18,946	10,657	10,574	10,542	0	10,542	1-

3900 2011A GO BONDS - ROAD NID

390 2011A GO BONDS-ROAD NID

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	34,670	39,120	54,096	39,663	0	39,663	1
3059	NID PROP TAX PASS THRU-INTERST	13,834	14,562	18,530	12,784	0	12,784	12-
	SUBTOTAL *****	48,505	53,682	72,626	52,447	0	52,447	2-
	INTEREST							
3710	INTEREST	0	0	22	22	0	22	0
	SUBTOTAL *****	0	0	22	22	0	22	0
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	0	773	773	0	0	0	0
	SUBTOTAL *****	0	773	773	0	0	0	0
	TOTAL REVENUES *****	48,505	54,455	73,421	52,469	0	52,469	3-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	35,000	35,000	40,000	0	40,000	14
84100	INTEREST EXPENSE	0	19,592	19,592	13,375	0	13,375	31-
	SUBTOTAL *****	0	54,592	54,592	53,375	0	53,375	2-
	TOTAL EXPENDITURES *****	0	54,592	54,592	53,375	0	53,375	2-

3920 2011B GO BONDS-SWR NID NON-DNR

392 2011B GO BONDS-SWR NID NON-DNR

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	PROPERTY TAXES							
3058	NID PROP TAX PASS THRU-PRINCIP	2,104	2,504	4,558	2,558	0	2,558	2
3059	NID PROP TAX PASS THRU-INTERST	3,001	3,381	4,734	3,186	0	3,186	5-
	SUBTOTAL *****	5,106	5,885	9,292	5,744	0	5,744	2-
	INTEREST							
3710	INTEREST	0	0	5	5	0	5	0
	SUBTOTAL *****	0	0	5	5	0	5	0
	OTHER FINANCING SOURCES							
3919	OTI: FROM NID FUND	0	619	619	0	0	0	0
	SUBTOTAL *****	0	619	619	0	0	0	0
	TOTAL REVENUES *****	5,106	6,504	9,916	5,749	0	5,749	11-
	OTHER							
84050	DEBT RETIREMENT-PRINCIPAL	0	2,000	2,000	2,000	0	2,000	0
84100	INTEREST EXPENSE	0	2,755	2,755	3,190	0	3,190	15
	SUBTOTAL *****	0	4,755	4,755	5,190	0	5,190	9
	TOTAL EXPENDITURES *****	0	4,755	4,755	5,190	0	5,190	9

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. The amount budgeted for expenditures includes the estimated expected claims cost plus the additional claims cost that could potentially be incurred before aggregate stop-loss coverage would apply. As a result, the budget reflects the maximum claims exposure rather than expected claims exposure. As demonstrated by the Fund Statement, the fund contains sufficient resources to cover such maximum exposure.

There are no other significant changes to this budget.

Self-Insured Health Insurance

Dept. No. 6000

Annual Budget

6000 HEALTH INS ADMINISTRATION

600 SELF INSURED HEALTH PLAN

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	2,099	0	0	0	0	0	0
	SUBTOTAL *****	2,099	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	1,901,722	1,957,000	1,919,000	1,976,000	0	1,976,000	0
3531	DEPENDENT INSURANCE PREMIUMS	412,400	420,948	415,338	425,508	0	425,508	1
3532	RETIREE/COBRA INSUR. PREMIUMS	19,669	0	37,000	0	0	0	0
	SUBTOTAL *****	2,333,791	2,377,948	2,371,338	2,401,508	0	2,401,508	0
	INTEREST							
3711	INT-OVERNIGHT	2,118	1,590	1,515	1,590	0	1,590	0
3712	INT-LONG TERM INVEST	11,712	11,085	11,160	11,085	0	11,085	0
3798	INC/DEC IN FV OF INVESTMENTS	3,929	0	0	0	0	0	0
	SUBTOTAL *****	17,760	12,675	12,675	12,675	0	12,675	0
	MISCELLANEOUS							
3890	MISCELLANEOUS	2,045	0	0	0	0	0	0
3891	DIVIDENDS/REBATES	20,852	20,000	21,295	20,000	0	20,000	0
	SUBTOTAL *****	22,897	20,000	21,295	20,000	0	20,000	0
	TOTAL REVENUES *****	2,376,548	2,410,623	2,405,308	2,434,183	0	2,434,183	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	1,433,595	2,017,152	1,714,110	1,957,343	0	1,957,343	2-
71051	OTHER POST-EMPLOYMENT BENEFITS	65,737	64,100	64,100	64,100	0	64,100	0
71055	PRESCRIPTION DRUG CLAIMS	498,378	580,000	523,775	580,000	0	580,000	0
71060	EXCESS LOSS/COVERAGE POLICY	170,261	211,455	198,730	248,052	0	248,052	17
71100	OUTSIDE SERVICES	0	15,000	5,000	15,000	0	15,000	0
71101	PROFESSIONAL SERVICES	33,400	33,400	34,400	33,400	0	33,400	0
71104	ADMINISTRATIVE SERVICES	155,026	171,755	161,475	179,063	0	179,063	4
71117	PRESCRIP CARD ADMIN FEES	698	1,500	700	1,500	0	1,500	0
	SUBTOTAL *****	2,357,097	3,094,362	2,702,290	3,078,458	0	3,078,458	0
	OTHER							
86850	CONTINGENCY	0	504,288	0	489,336	0	489,336	2-
	SUBTOTAL *****	0	504,288	0	489,336	0	489,336	2-
	TOTAL EXPENDITURES *****	2,357,097	3,598,650	2,702,290	3,567,794	0	3,567,794	0

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 a modest increase to employer-paid premiums for employee coverage and employee-paid dependent premiums.

Annual Budget

6010 DENTAL INS ADMINISTRATION

601 SELF INSURED DENTAL PLAN		2011	2012	2012	2013	2013	2013	%CHG
ACCT	DESCRIPTION	ACTUAL	BUDGET + REVISIONS	PROJECTED	CORE REQUEST	SUPPLMENTAL REQUEST	ADOPTED BUDGET	FROM PY BUD
	INTERGOVERNMENTAL REVENUE							
3465	FEDERAL REIMBURSE EXPENSES	147	0	0	0	0	0	0
	SUBTOTAL *****	147	0	0	0	0	0	0
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	142,533	146,672	144,196	196,990	0	196,990	34
3531	DEPENDENT INSURANCE PREMIUMS	45,752	45,702	44,720	59,674	0	59,674	30
3532	RETIREE/COBRA INSUR. PREMIUMS	1,554	0	3,600	0	0	0	0
	SUBTOTAL *****	189,839	192,374	192,516	256,664	0	256,664	33
	INTEREST							
3711	INT-OVERNIGHT	74	50	45	50	0	50	0
3712	INT-LONG TERM INVEST	418	415	315	415	0	415	0
3798	INC/DEC IN FV OF INVESTMENTS	143	0	0	0	0	0	0
	SUBTOTAL *****	636	465	360	465	0	465	0
	TOTAL REVENUES *****	190,623	192,839	192,876	257,129	0	257,129	33
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	194,593	208,100	205,975	223,689	0	223,689	7
71104	ADMINISTRATIVE SERVICES	14,489	15,200	14,600	15,200	0	15,200	0
	SUBTOTAL *****	209,083	223,300	220,575	238,889	0	238,889	6
	TOTAL EXPENDITURES *****	209,083	223,300	220,575	238,889	0	238,889	6

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 Human Resources Office.

Budget Highlights

There are no significant changes to this budget.

Annual Budget

6020 WORKERS COMP ADMINISTRATION

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
602	SELF INSURED WORKERS COMP							
3530	INTERNAL SERVICE CHG	422,907	435,735	425,000	459,350	0	459,350	5
	SUBTOTAL *****	422,907	435,735	425,000	459,350	0	459,350	5
	INTEREST							
3710	INTEREST	3,075	0	1,689-	0	0	0	0
3711	INT-OVERNIGHT	845	770	660	770	0	770	0
3712	INT-LONG TERM INVEST	4,657	4,835	3,740	3,740	0	3,740	22-
3798	INC/DEC IN FV OF INVESTMENTS	1,548	0	0	0	0	0	0
	SUBTOTAL *****	10,126	5,605	2,711	4,510	0	4,510	19-
	TOTAL REVENUES *****	433,033	441,340	427,711	463,860	0	463,860	5
	PERSONAL SERVICES							
10100	SALARIES & WAGES	3,906	12,324	0	12,324	0	12,324	0
10200	FICA	298	942	0	942	0	942	0
10400	WORKERS COMP	0	0	0	28	0	0	0
	SUBTOTAL *****	4,205	13,266	0	13,294	0	13,266	0
	CONTRACTUAL SERVICES							
71050	INSURANCE CLAIMS	174,666	146,000	95,000	146,000	0	146,000	0
71055	PRESCRIPTION DRUG CLAIMS	4,121	1,300	1,750	1,800	0	1,800	38
71056	CLAIMS EXPENSE - LEGAL	16,630	19,000	6,475	19,000	0	19,000	0
71057	CLAIMS EXPENSE - INDEMNITY	71,187	130,000	55,475	130,000	0	130,000	0
71058	CLAIMS EXPENSE - OTHER	38,234	40,000	35,190	40,000	0	40,000	0
71060	EXCESS LOSS/COVERAGE POLICY	48,186	46,000	57,357	58,000	0	58,000	26
71061	WC - SECOND INJURY FUND TAX	11,843	16,000	12,350	16,000	0	16,000	0
71063	WC - ADMINISTRATION TAX	3,947	4,000	4,120	4,200	0	4,200	5
71070	INCREASE/DECREASE IN RESERVES	39,228-	0	0	0	0	0	0
71101	PROFESSIONAL SERVICES	0	3,000	0	3,000	0	3,000	0
71104	ADMINISTRATIVE SERVICES	12,700	13,200	12,690	13,200	0	13,200	0
	SUBTOTAL *****	342,289	418,500	280,407	431,200	0	431,200	3
	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 *****	391,494	476,766	325,407	489,494	0	489,466	2

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 Human Resources 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).

Annual Budget

6030 WORKER'S COMP LOSS CONTROL

603 WORKER'S COMP LOSS CONTROL

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	57	40	34	35	0	35	12-
3712	INT-LONG TERM INVEST	315	345	190	190	0	190	44-
3798	INC/DEC IN FV OF INVESTMENTS	126	0	0	0	0	0	0
	SUBTOTAL *****	499	385	224	225	0	225	41-
	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 *****	45,499	45,385	45,224	45,225	0	45,225	0
	DUES TRAVEL & TRAINING							
37210	TRAINING/SCHOOLS	0	700	460	700	0	700	0
	SUBTOTAL *****	0	700	460	700	0	700	0
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	1,025	2,760	200	2,760	0	2,760	0
71101	PROFESSIONAL SERVICES	18,717	50,675	27,300	50,675	0	50,675	0
	SUBTOTAL *****	19,742	53,435	27,500	53,435	0	53,435	0
	OTHER							
84300	ADVERTISING	290	0	0	0	0	0	0
	SUBTOTAL *****	290	0	0	0	0	0	0
	TOTAL EXPENDITURES *****	20,032	54,135	27,960	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	2011	2012	2013	2013	2013	2013
			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	\$ 523,708	\$ 533,846	\$ 311,633	\$ 265,775	\$ -	\$ 577,408
610	6101	Housekeeping	300,631	260,074	233,854	54,314	-	288,168
610	6102	Parking	-	41,920	-	61,629	-	61,629
Total			\$ 824,339	\$ 835,840	\$ 545,487	\$ 381,718	\$ -	\$ 927,205

Facility and Grounds Maintenance, Housekeeping, and Parking Summary

Personnel Summary

Position Title	FY 2011 Full-time Equiva- lent	FY 2012 Full-time Equiva- lent	Departmental Funding Source			Change
			Dept. No. 6100 Full-time Equiva- lent	Dept. No. 6101 Full-time Equiva- lent	FY 2013 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	-	3.00	-
Technician	1.00	1.00	1.00	-	1.00	-
Lead Custodian	1.00	1.00	-	1.00	1.00	-
Custodian	7.00	6.00	-	6.00	6.00	-
Administrative Assistant	1.00	1.00	1.00	-	1.00	-
Subtotal	14.00	13.00	6.00	7.00	13.00	-
Total FTEs	14.00	13.00	6.00	7.00	13.00	-
Overtime	\$ 12,000	\$ 6,000	\$ 5,000	\$ 1,000	\$ 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.

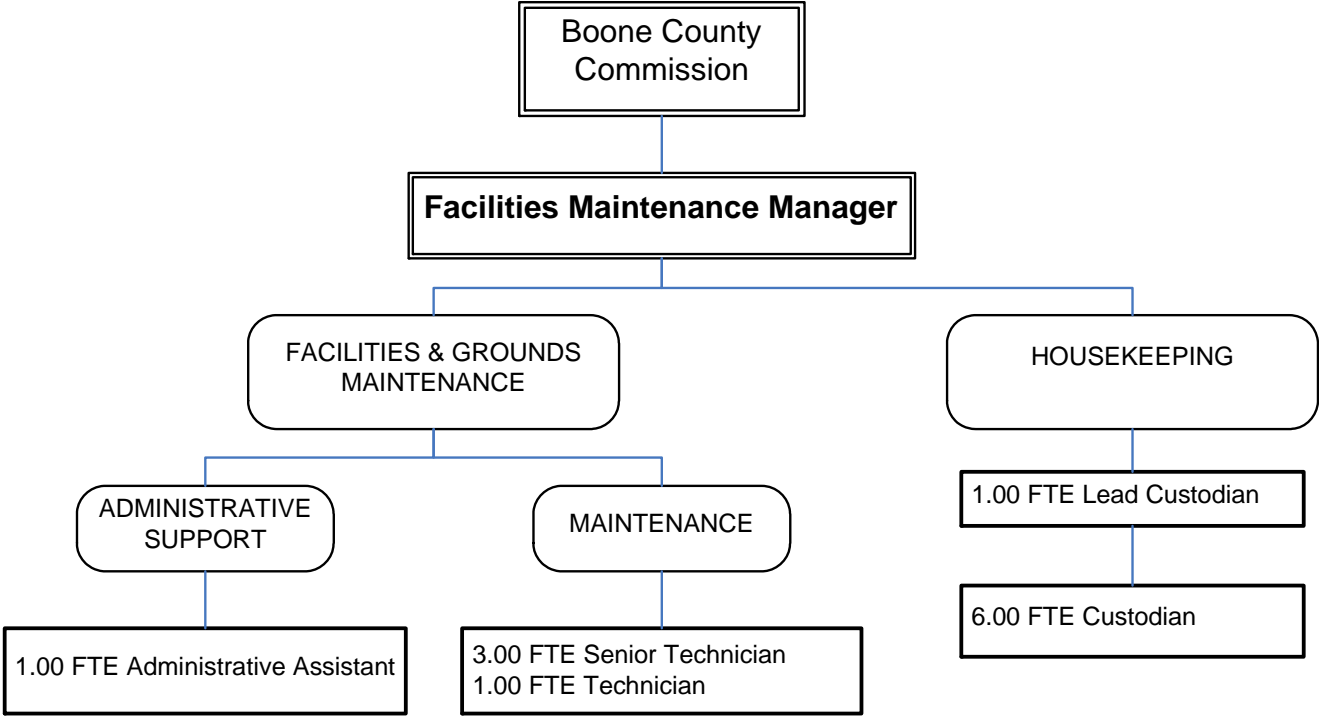
Significant facility-related capital repairs and replacements are beyond the scope of this annual operating budget, and are accounted for within a separate internal service fund, the Capital Repairs and Replacement Fund (#620).

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. No. 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3530	CHARGES FOR SERVICES INTERNAL SERVICE CHG	631,097	447,699	447,699	447,699	0	447,699	0
	SUBTOTAL *****	631,097	447,699	447,699	447,699	0	447,699	0
	INTEREST							
3711	INT-OVERNIGHT	588	470	420	420	0	420	10-
3712	INT-LONG TERM INVEST	3,211	3,560	3,315	2,320	0	2,320	34-
3798	INC/DEC IN FV OF INVESTMENTS	1,084	0	0	0	0	0	0
	SUBTOTAL *****	4,884	4,030	3,735	2,740	0	2,740	32-
	MISCELLANEOUS							
3835	SALE OF COUNTY FIXED ASSET	6,942	0	0	0	0	0	0
	SUBTOTAL *****	6,942	0	0	0	0	0	0
	TOTAL REVENUES *****	642,923	451,729	451,434	450,439	0	450,439	0
	PERSONAL SERVICES							
10100	SALARIES & WAGES	234,308	237,613	226,760	244,469	26,687	244,469	2
10110	OVERTIME	6,733	5,000	5,000	5,000	0	5,000	0
10120	HOLIDAY WORKED	131	100	149	100	0	100	0
10200	FICA	17,685	18,567	17,202	19,092	2,042	19,092	2
10300	HEALTH INSURANCE	28,500	28,500	28,500	28,500	4,750	28,500	0
10325	DISABILITY INSURANCE	864	717	717	708	78	708	1-
10350	LIFE INSURANCE	312	288	288	282	47	282	2-
10375	DENTAL INSURANCE	2,136	2,136	2,136	2,844	474	2,844	33
10400	WORKERS COMP	7,538	7,549	7,549	8,132	64	8,132	7
10500	401(A) MATCH PLAN	1,140	2,405	930	2,106	390	2,106	12-
10510	CERF-EMPLOYER PD CONTRIBUTION	1,022	1,500	0	0	0	0	0
10600	UNEMPLOYMENT BENEFITS	1,280	0	5,120	0	0	0	0
10800	UNIFORM ALLOWANCE	0	400	400	0	0	400	0
	SUBTOTAL *****	301,651	304,775	294,751	311,233	34,532	311,633	2
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	377	500	500	500	0	500	0
23035	MAINTENANCE SUPPLIES	10,264	14,550	10,000	10,214	0	10,214	29-
23050	OTHER SUPPLIES	5,310	12,000	11,000	4,000	0	4,000	66-
23300	UNIFORMS	59	835	600	750	0	750	10-
23850	MINOR EQUIP & TOOLS (<\$1000)	1,985	6,300	4,800	2,500	0	2,500	60-
23855	FURNITURE/FIXTURE <\$1000	556	0	0	0	400	0	0
26100	PIPE & LUMBER	385	0	0	0	0	0	0
26300	MATERIAL & CHEMICAL SUPP.	6,300	0	0	0	0	0	0
26600	STRT/TRAFFIC/CONST SIGNS	995	900	700	700	0	700	22-
	SUBTOTAL *****	26,234	35,085	27,600	18,664	400	18,664	46-
	DUES TRAVEL & TRAINING							
37000	DUES & PROF CERTS/LICENSE	140	110	80	110	0	110	0
37210	TRAINING/SCHOOLS	0	60	0	500	0	500	733
	SUBTOTAL *****	140	170	80	610	0	610	258
	UTILITIES							
48000	TELEPHONES	3,400	2,820	2,820	3,432	150	3,432	21
48050	CELLULAR TELEPHONES	2,617	2,295	2,295	2,112	0	2,112	7-
48100	NATURAL GAS	3,179	3,730	3,000	3,300	0	3,300	11-
48200	ELECTRICITY	149	0	0	0	0	0	0
48300	WATER	331	360	500	420	0	420	16
	SUBTOTAL *****	9,679	9,205	8,615	9,264	150	9,264	0
	VEHICLE EXPENSE							
59000	MOTORFUEL/GASOLINE	8,316	9,600	5,000	7,600	0	7,600	20-
59010	FUEL SURCHARGE - REIMB TO R&B	0	0	185	204	0	204	0
59100	VEHICLE REPAIRS/MAINTENANCE	3,246	2,100	5,500	4,800	0	4,800	128
59105	TIRES	678	900	500	500	0	500	44-
59110	MECHANICS CHARGE - REIMB R&B	0	0	2,220	2,100	0	2,100	0
	SUBTOTAL *****	12,241	12,600	13,405	15,204	0	15,204	20

Facilities and Grounds

Maintenance and Housekeeping

6100 FACILITIES & GROUNDS MTCE
 610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
60050	EQUIP & BLDG MAINTENANCE							
60050	EQUIP SERVICE CONTRACT	24,303	14,380	14,380	10,298	0	10,298	28-
60100	BLDG REPAIRS/MAINTENANCE	28,980	25,500	32,000	25,000	0	25,000	1-
60110	MAJOR BLDG REPAIRS/REPL	0	0	0	0	18,000	18,000	0
60200	EQUIP REPAIRS/MAINTENANCE	55,590	38,600	40,000	54,600	0	54,600	41
60400	GROUNDS MAINTENANCE	29,040	23,221	11,000	32,538	0	32,538	40
	SUBTOTAL *****	137,914	101,701	97,380	122,436	18,000	140,436	38
	CONTRACTUAL SERVICES							
70050	SOFTWARE SERVICE CONTRACT	2,696	2,697	2,697	2,697	0	2,697	0
71100	OUTSIDE SERVICES	7,204	13,200	13,200	21,640	0	21,640	63
71101	PROFESSIONAL SERVICES	5,975	5,000	1,500	5,348	0	5,348	6
71500	BUILDING USE/RENT CHARGE	2,201	2,653	2,653	2,579	0	2,579	2-
71526	DISPOSAL SERVICES	0	740	350	600	0	600	18-
71600	EQUIP LEASES & METER CHRG	226	288	250	228	0	228	20-
71700	EQUIPMENT RENTALS	17,543	1,900	1,100	900	0	900	52-
	SUBTOTAL *****	35,846	26,478	21,750	33,992	0	33,992	28
	OTHER							
86800	EMERGENCY	0	2,500	0	10,000	0	10,000	300
86850	CONTINGENCY	0	0	0	0	0	37,605	0
	SUBTOTAL *****	0	2,500	0	10,000	0	47,605	804
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	14,000	14,000	0	0	0	0
91301	COMPUTER HARDWARE	0	0	0	0	1,720	0	0
91302	COMPUTER SOFTWARE	0	0	0	0	803	0	0
91400	AUTO/TRUCKS	0	29,681	29,680	0	0	0	0
92300	REPLCMENT MACH & EQUIP	0	1,550	1,550	0	0	0	0
92400	REPLCMENT AUTO/TRUCKS	0	27,500	25,035	0	0	0	0
	SUBTOTAL *****	0	72,731	70,265	0	2,523	0	0
	TOTAL EXPENDITURES *****	523,707	565,245	533,846	521,403	55,605	577,408	2

Facilities and Grounds Maintenance and Housekeeping

6101 HOUSEKEEPING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	298,057	296,788	296,788	282,069	0	282,069	4-
	SUBTOTAL *****	298,057	296,788	296,788	282,069	0	282,069	4-
	TOTAL REVENUES *****	298,057	296,788	296,788	282,069	0	282,069	4-
	PERSONAL SERVICES							
10100	SALARIES & WAGES	170,021	164,445	160,959	167,192	0	167,192	1
10110	OVERTIME	189	1,000	1,000	1,000	0	1,000	0
10115	SHIFT DIFFERENTIAL	5,147	5,824	5,824	5,824	0	5,824	0
10120	HOLIDAY WORKED	0	200	100	100	0	100	50-
10200	FICA	13,033	13,117	12,962	13,319	0	13,319	1
10300	HEALTH INSURANCE	38,000	33,250	33,250	33,250	0	33,250	0
10325	DISABILITY INSURANCE	622	476	476	484	0	484	1
10350	LIFE INSURANCE	413	329	329	329	0	329	0
10375	DENTAL INSURANCE	2,848	2,492	2,492	3,318	0	3,318	33
10400	WORKERS COMP	6,602	5,812	5,812	6,581	0	6,581	13
10500	401(A) MATCH PLAN	1,430	2,457	1,010	2,457	0	2,457	0
	SUBTOTAL *****	238,307	229,402	224,214	233,854	0	233,854	1
	MATERIALS & SUPPLIES							
23031	CUSTODIAL SUPPLIES	0	29,900	21,000	29,000	0	29,000	3-
23050	OTHER SUPPLIES	29,846	0	0	0	0	0	0
23300	UNIFORMS	180	700	415	700	0	700	0
23850	MINOR EQUIP & TOOLS (<\$1000)	1,696	2,000	700	2,000	0	2,000	0
	SUBTOTAL *****	31,722	32,600	22,115	31,700	0	31,700	2-
	VEHICLE EXPENSE							
59200	LOCAL MILEAGE	439	100	0	100	0	100	0
	SUBTOTAL *****	439	100	0	100	0	100	0
	EQUIP & BLDG MAINTENANCE							
60125	CUSTODIAL/JANITORIAL SERV	11,804	29,431	11,000	17,154	0	17,154	41-
60150	PEST CONTROL	5,725	2,280	2,280	2,400	0	2,400	5
60200	EQUIP REPAIRS/MAINTENANCE	635	800	405	800	0	800	0
	SUBTOTAL *****	18,165	32,511	13,685	20,354	0	20,354	37-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	11,877	0	0	0	0	0	0
71600	EQUIP LEASES & METER CHRG	118	75	60	60	0	60	20-
	SUBTOTAL *****	11,996	75	60	60	0	60	20-
	OTHER							
86800	EMERGENCY	0	2,100	0	2,100	0	2,100	0
	SUBTOTAL *****	0	2,100	0	2,100	0	2,100	0
	TOTAL EXPENDITURES *****	300,631	296,788	260,074	288,168	0	288,168	2-

Facilities and Grounds Maintenance and Housekeeping

6102 PARKING

610 FACILITIES & GROUNDS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
3530	INTERNAL SERVICE CHG	0	53,590	53,590	53,590	0	53,590	0
3569	OTHER FEES	0	0	45	0	0	0	0
	SUBTOTAL *****	0	53,590	53,635	53,590	0	53,590	0
	TOTAL REVENUES *****	0	53,590	53,635	53,590	0	53,590	0
	MATERIALS & SUPPLIES							
23000	OFFICE SUPPLIES	0	1,500	2,000	2,000	0	2,000	33
23035	MAINTENANCE SUPPLIES	0	500	350	1,000	0	1,000	100
23050	OTHER SUPPLIES	0	300	0	300	0	300	0
26300	MATERIAL & CHEMICAL SUPP.	0	5,500	1,900	5,500	0	5,500	0
26600	STRT/TRAFFIC/CONST SIGNS	0	500	220	500	0	500	0
	SUBTOTAL *****	0	8,300	4,470	9,300	0	9,300	12
	UTILITIES							
48200	ELECTRICITY	0	1,400	1,400	1,392	0	1,392	0
	SUBTOTAL *****	0	1,400	1,400	1,392	0	1,392	0
	EQUIP & BLDG MAINTENANCE							
60200	EQUIP REPAIRS/MAINTENANCE	0	500	450	500	0	500	0
60400	GROUNDS MAINTENANCE	0	18,420	4,500	17,500	0	17,500	4-
	SUBTOTAL *****	0	18,920	4,950	18,000	0	18,000	4-
	CONTRACTUAL SERVICES							
71100	OUTSIDE SERVICES	0	24,210	24,100	24,937	0	24,937	3
71700	EQUIPMENT RENTALS	0	1,000	0	1,000	0	1,000	0
	SUBTOTAL *****	0	25,210	24,100	25,937	0	25,937	2
	OTHER							
86900	MISCELLANEOUS	0	7,000	7,000	7,000	0	7,000	0
	SUBTOTAL *****	0	7,000	7,000	7,000	0	7,000	0
	TOTAL EXPENDITURES *****	0	60,830	41,920	61,629	0	61,629	1

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 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 2013 budget includes funding for the Government Center roof replacement and carpet replacement in the Sheriff Administration facility.

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	239,279	234,623	234,623	248,474	0	248,474	5
	SUBTOTAL *****	239,279	234,623	234,623	248,474	0	248,474	5
	INTEREST							
3711	INT-OVERNIGHT	801	685	665	685	0	685	0
3712	INT-LONG TERM INVEST	4,362	4,980	5,270	3,690	0	3,690	25-
3798	INC/DEC IN FV OF INVESTMENTS	1,406	0	0	0	0	0	0
	SUBTOTAL *****	6,569	5,665	5,935	4,375	0	4,375	22-
	TOTAL REVENUES *****	245,848	240,288	240,558	252,849	0	252,849	5
	EQUIP & BLDG MAINTENANCE							
60110	MAJOR BLDG REPAIRS/REPL	0	258,400	258,400	0	256,200	256,200	0
	SUBTOTAL *****	0	258,400	258,400	0	256,200	256,200	0
	CONTRACTUAL SERVICES							
71101	PROFESSIONAL SERVICES	0	22,600	27,600	0	0	0	0
	SUBTOTAL *****	0	22,600	27,600	0	0	0	0
	OTHER							
86910	PY ENCUMBRANCES NOT USED	21,706-	0	0	0	0	0	0
	SUBTOTAL *****	21,706-	0	0	0	0	0	0
	FIXED ASSET ADDITIONS							
91300	MACHINERY & EQUIPMENT	0	182,346	163,026	0	0	0	0
	SUBTOTAL *****	0	182,346	163,026	0	0	0	0
	TOTAL EXPENDITURES *****	21,706-	463,346	449,026	0	256,200	256,200	44-

6220 CAPITAL R & R- FAMILY HLTH CTR

622 CAPITAL R & R-FAMILY HLTH CTR

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	35	25	30	25	0	25	0
3712	INT-LONG TERM INVEST	195	205	165	165	0	165	19-
3798	INC/DEC IN FV OF INVESTMENTS	64	0	0	0	0	0	0
	SUBTOTAL *****	295	230	195	190	0	190	17-
	MISCELLANEOUS							
3820	LAND & BLDG RENT/LEASE	7,031	7,031	7,031	7,031	0	7,031	0
	SUBTOTAL *****	7,031	7,031	7,031	7,031	0	7,031	0
	TOTAL REVENUES *****	7,326	7,261	7,226	7,221	0	7,221	0

6230 CAPITAL R & R - BC HEALTH DEPT

623 CAPITAL R & R - BC HEALTH DEPT

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	CHARGES FOR SERVICES							
	SUBTOTAL *****	0	0	0	0	0	0	0
	INTEREST							
3711	INT-OVERNIGHT	24	20	17	15	0	15	25-
3712	INT-LONG TERM INVEST	134	155	95	95	0	95	38-
3798	INC/DEC IN FV OF INVESTMENTS	43	0	0	0	0	0	0
	SUBTOTAL *****	201	175	112	110	0	110	37-
	TOTAL REVENUES *****	201	175	112	110	0	110	37-

Capital Repairs and Replacements

Department Numbers 6200, 6220, 6230, 6240

6240 CAPITAL R & R - PUBLIC WORKS

624 CAPITAL R & R - PUBLIC WORKS

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	50,000	50,000	50,000	50,000	0	50,000	0
	SUBTOTAL *****	50,000	50,000	50,000	50,000	0	50,000	0
	INTEREST							
3711	INT-OVERNIGHT	55	30	65	60	0	60	100
3712	INT-LONG TERM INVEST	281	260	370	360	0	360	38
3798	INC/DEC IN FV OF INVESTMENTS	45	0	0	0	0	0	0
	SUBTOTAL *****	383	290	435	420	0	420	44
	TOTAL REVENUES *****	50,383	50,290	50,435	50,420	0	50,420	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 Boone County 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

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
621	BUILDING UTILITIES							
3530	INTERNAL SERVICE CHG	124,325	104,540	104,540	120,435	0	120,435	15
	SUBTOTAL *****	124,325	104,540	104,540	120,435	0	120,435	15
	INTEREST							
3711	INT-OVERNIGHT	185	150	110	150	0	150	0
3712	INT-LONG TERM INVEST	1,006	790	850	790	0	790	0
3798	INC/DEC IN FV OF INVESTMENTS	344	0	0	0	0	0	0
	SUBTOTAL *****	1,535	940	960	940	0	940	0
	TOTAL REVENUES *****	125,860	105,480	105,500	121,375	0	121,375	15
	UTILITIES							
48100	NATURAL GAS	22,176	20,000	15,925	16,725	0	16,725	16-
48200	ELECTRICITY	94,222	89,400	93,955	95,375	0	95,375	6
48300	WATER	1,728	1,715	1,680	1,765	0	1,765	2
48400	SOLID WASTE	2,815	2,700	3,355	3,420	0	3,420	26
48500	STORM WATER UTILITY	0	0	140	280	0	280	0
48600	SEWER USE	1,720	1,725	2,490	2,870	0	2,870	66
	SUBTOTAL *****	122,664	115,540	117,545	120,435	0	120,435	4
	TOTAL EXPENDITURES *****	122,664	115,540	117,545	120,435	0	120,435	4

Building Utilities

6211 UTILITIES - COURTHOUSE

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	313,760	155,805	155,805	304,275	0	304,275	95
	SUBTOTAL *****	313,760	155,805	155,805	304,275	0	304,275	95
	TOTAL REVENUES *****	313,760	155,805	155,805	304,275	0	304,275	95
UTILITIES								
48100	NATURAL GAS	63,523	58,600	81,025	85,075	0	85,075	45
48200	ELECTRICITY	188,625	170,750	203,500	206,550	0	206,550	20
48300	WATER	2,876	2,825	3,575	3,760	0	3,760	33
48400	SOLID WASTE	4,248	4,100	4,700	4,800	0	4,800	17
48500	STORM WATER UTILITY	0	0	370	390	0	390	0
48600	SEWER USE	2,438	2,530	3,215	3,700	0	3,700	46
	SUBTOTAL *****	261,712	238,805	296,385	304,275	0	304,275	27
	TOTAL EXPENDITURES *****	261,712	238,805	296,385	304,275	0	304,275	27

6212 UTILITIES - JOHNSON BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	20,710	20,020	20,020	14,910	0	14,910	25-
	SUBTOTAL *****	20,710	20,020	20,020	14,910	0	14,910	25-
	TOTAL REVENUES *****	20,710	20,020	20,020	14,910	0	14,910	25-
UTILITIES								
48100	NATURAL GAS	2,220	2,770	1,240	1,300	0	1,300	53-
48200	ELECTRICITY	15,256	15,800	12,000	12,200	0	12,200	22-
48300	WATER	341	365	280	295	0	295	19-
48400	SOLID WASTE	527	510	630	645	0	645	26
48500	STORM WATER UTILITY	0	0	220	230	0	230	0
48600	SEWER USE	446	575	205	240	0	240	58-
	SUBTOTAL *****	18,793	20,020	14,575	14,910	0	14,910	25-
	TOTAL EXPENDITURES *****	18,793	20,020	14,575	14,910	0	14,910	25-

6215 UTILITIES - BOONE ANNEX BLDG

621 BUILDING UTILITIES

ACCT	DESCRIPTION	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
3530	INTERNAL SERVICE CHG	5,030	9,280	9,280	9,050	0	9,050	2-
	SUBTOTAL *****	5,030	9,280	9,280	9,050	0	9,050	2-
	TOTAL REVENUES *****	5,030	9,280	9,280	9,050	0	9,050	2-
UTILITIES								
48100	NATURAL GAS	499	1,200	1,165	1,225	0	1,225	2
48200	ELECTRICITY	2,318	7,100	7,330	7,440	0	7,440	4
48300	WATER	53	400	165	175	0	175	56-
48400	SOLID WASTE	0	180	0	0	0	0	0
48500	STORM WATER UTILITY	0	0	60	65	0	65	0
48600	SEWER USE	50	400	130	145	0	145	63-
	SUBTOTAL *****	2,921	9,280	8,850	9,050	0	9,050	2-
	TOTAL EXPENDITURES *****	2,921	9,280	8,850	9,050	0	9,050	2-

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	26	15	15	15	0	15	0
3712	INT-LONG TERM INVEST	143	90	100	100	0	100	11
3798	INC/DEC IN FV OF INVESTMENTS	48	0	0	0	0	0	0
	SUBTOTAL *****	218	105	115	115	0	115	9
	TOTAL REVENUES *****	218	105	115	115	0	115	9
	OTHER							
83150	SCHOLARSHIPS	200	300	162	0	0	0	0
	SUBTOTAL *****	200	300	162	0	0	0	0
	TOTAL EXPENDITURES *****	200	300	162	0	0	0	0

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 spendable resources in the fund 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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	5	5	4	5	0	5	0
3712	INT-LONG TERM INVEST	32	25	20	20	0	20	20-
3798	INC/DEC IN FV OF INVESTMENTS	10	0	0	0	0	0	0
	SUBTOTAL *****	48	30	24	25	0	25	16-
	MISCELLANEOUS							
	SUBTOTAL *****	0	0	0	0	0	0	0
	TOTAL REVENUES *****	48	30	24	25	0	25	16-
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	0	200	200	200	0	200	0
	SUBTOTAL *****	0	200	200	200	0	200	0
	TOTAL EXPENDITURES *****	0	200	200	200	0	200	0

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	2011 ACTUAL	2012 BUDGET + REVISIONS	2012 PROJECTED	2013 CORE REQUEST	2013 SUPPLEMENTAL REQUEST	2013 ADOPTED BUDGET	%CHG FROM PY BUD
	INTEREST							
3711	INT-OVERNIGHT	62	40	40	40	0	40	0
3712	INT-LONG TERM INVEST	343	350	250	250	0	250	28-
3798	INC/DEC IN FV OF INVESTMENTS	116	0	0	0	0	0	0
	SUBTOTAL *****	522	390	290	290	0	290	25-
	TOTAL REVENUES *****	522	390	290	290	0	290	25-
	CONTRACTUAL SERVICES							
71110	CONTRACT LABOR	1,750	1,675	1,674	1,460	0	1,460	12-
	SUBTOTAL *****	1,750	1,675	1,674	1,460	0	1,460	12-
	TOTAL EXPENDITURES *****	1,750	1,675	1,674	1,460	0	1,460	12-

Decimal values have been truncated.



Capital Project Budgets—

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 annual operating budget, 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)

Capital Projects

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.

The planning process for the Courthouse Plaza Improvement Project began in January 2012. This project was substantially completed by the end of FY 2012.



Capital Projects

Overview of Capital Projects and Estimated Operating Impact

Project	Project Description	Estimated Project Cost	Square Footage Increase	Appropriation Status as of 1/1/2013	Project Status as of 1/1/2013
Courthouse Expansion	Construct two additional floors and re-configure interior spaces	\$ 9,500,000	21,500	Project Complete	Completed
Guarantee Land Title Building (Remodel) "Alternative Sentencing Center"	Remodel interior for use as the Boone County Alternative Sentencing Center	330,000	6,000	Project Complete	Completed
Guarantee Land Title Building (Reimbursement)	Reimburse County General Revenue for land and building acquisition	670,000	n/a	Project Complete	Completed
Government Center Construction; Johnston Paint Remodel (Boone County Annex)	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)	3,686,800	14,000 Gov Center; 5,200 Johnston Paint	Project Complete	Completed
Johnson Building Remodel	Remodel/ reconfigure interior spaces for District Defender	500,000	n/a	Project Complete	Completed
Debt Retirement	Retire outstanding debt on West Campus property (Lifestyles and law office properties adjacent to Courthouse and Johnson Building)	2,000,000	n/a	Project Complete	Completed
Sheriff/Election Warehouse Facility	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	Project Complete	Completed
Courthouse Plaza Improvement	Re-design and re-construct Courthouse Plaza.	850,000	n/a	Appropriations approved in FY 2012	Substantially Complete
	Total	\$ 19,167,100			

(Continued)

Funding Source					Estimated Annual Operating Impact			
Three-Year 1/5th Cent Sales Tax	Remaining 2003 Bond Proceeds	Recovery Zone Bonds-2010	Cash on Hand Reserved for Project	Total Funding Sources	Actual Project Costs	Estimated Cost	Description	Year of Fiscal Impact
\$ 9,500,000	-	-	-	9,500,000	\$ 9,471,536	\$ 91,000	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
330,000	-	-	-	330,000	443,955	33,700	Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement, additional phone lines and service contracts	2009
670,000	-	-	-	670,000	670,000	n/a	}	n/a
1,000,000	906,800	-	1,780,000	3,686,800	3,527,022	64,300		Utilities, Housekeeping, Facilities Maintenance, Capital Repair and Replacement
500,000	-	-	-	500,000	29,243	n/a		n/a
2,000,000	-	-	-	2,000,000	2,046,375	n/a		n/a
-	-	830,000	800,300	1,630,300	1,597,880	38,000	Utilities, Capital Repair and Replacement	2011 (mid-year)
			850,000	850,000	851,134	5,000	Eliminated annual maintenance costs for two fountains; added grounds maintenance and periodic concrete sealing.	2013
<u>\$ 14,000,000</u>	<u>906,800</u>	<u>830,000</u>	<u>3,430,300</u>	<u>19,167,100</u>	<u>\$ 18,637,145</u>	<u>\$ 232,000</u>		

Capital Projects

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.

As indicated on the schedule above, on-going operating costs have been fully incorporated into the appropriate operating budget.

Capital Projects

Fund Statement-Capital Project Funds Combined (Major & Nonmajor Funds)

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	13,156	-	5,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	38,423	-	-	-
Charges for Services	-	-	2,900	-
Fines and Forfeitures	-	-	-	-
Interest	16,103	-	6,450	-
Hospital Lease	-	-	-	-
Other	6,448	-	-	-
Total Revenues	74,130	-	14,350	-
Other Financing Sources				
Transfer In from other funds	30,466	250,000	250,000	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	850,892	850,892	-
Total Other Financing Sources	30,466	1,100,892	1,100,892	-
Fund Balance Used for Operations	1,131,772	1,207,168	1,227,696	-
TOTAL FINANCIAL SOURCES	\$ 1,236,368	2,308,060	2,342,938	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	186,921	-	-	-
Contractual Services	1,048,455	1,207,168	1,238,446	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,235,376	1,207,168	1,238,446	-
Other Financing Uses				
Transfer Out to other funds	-	850,892	850,892	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	850,892	850,892	-
TOTAL FINANCIAL USES	\$ 1,235,376	2,058,060	2,089,338	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 2,861,248	1,730,468	1,730,468	756,372
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,130,780)	(957,168)	(974,096)	-
FUND BALANCE (GAAP), end of year	1,730,468	773,300	756,372	756,372
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(990,396)	(139,504)	(107,654)	(107,654)
NET FUND BALANCE, end of year	\$ 740,072	633,796	648,718	648,718

Capital Projects

Fund Statement-Government Center Fund 401 (Nonmajor Fund)

	2011 <u>Actual</u>	2012 <u>Budget</u>	2012 <u>Projected</u>	2013 <u>Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	11,045	-	3,150	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	11,045	-	3,150	-
Other Financing Sources				
Transfer In from other funds	16,871	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	16,871	-	-	-
Fund Balance Used for Operations	1,003,317	850,892	882,742	-
TOTAL FINANCIAL SOURCES	\$ 1,031,233	850,892	885,892	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	1,031,233	-	35,000	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	1,031,233	-	35,000	-
Other Financing Uses				
Transfer Out to other funds	-	850,892	850,892	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	850,892	850,892	-
TOTAL FINANCIAL USES	\$ 1,031,233	850,892	885,892	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 1,993,713	990,396	990,396	107,654
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(1,003,317)	(850,892)	(882,742)	-
FUND BALANCE (GAAP), end of year	990,396	139,504	107,654	107,654
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	(990,396)	(139,504)	(107,654)	(107,654)
NET FUND BALANCE, end of year	\$ -	-	-	-

Capital Projects

Fund Statement-Courthouse Square Construction Fund 403 (Nonmajor Fund)

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	2,900	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	700	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>3,600</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	850,892	850,892	-
Total Other Financing Sources	<u>-</u>	<u>850,892</u>	<u>850,892</u>	<u>-</u>
Fund Balance Used for Operations	-	-	-	-
TOTAL FINANCIAL SOURCES	\$ -	850,892	854,492	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	-	850,892	850,892	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>-</u>	<u>850,892</u>	<u>850,892</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ -	850,892	850,892	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ -	-	-	3,600
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	-	-	3,600	-
FUND BALANCE (GAAP), end of year	<u>-</u>	<u>-</u>	<u>3,600</u>	<u>3,600</u>
Less: FUND BALANCE UNAVAILABLE FOR				
APPROPRIATION, end of year				
NET FUND BALANCE, end of year	\$ -	-	3,600	3,600

Capital Projects

Fund Statement-General Capital Fund 405 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	38,423	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	-	-	-	-
Hospital Lease	-	-	-	-
Other	6,448	-	-	-
Total Revenues	44,871	-	-	-
Other Financing Sources				
Transfer In from other funds	13,595	250,000	250,000	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	13,595	250,000	250,000	-
Fund Balance Used for Operations	128,455	-	-	-
TOTAL FINANCIAL SOURCES	\$ 186,921	250,000	250,000	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	186,921	-	-	-
Contractual Services	-	-	-	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	186,921	-	-	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 186,921	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 165,235	36,780	36,780	286,780
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(128,455)	250,000	250,000	-
FUND BALANCE (GAAP), end of year	36,780	286,780	286,780	286,780
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 36,780	286,780	286,780	286,780

Capital Projects

Fund Statement-1/5 Cent Sales Tax Capital Improvement Fund 406 (Major Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	13,156	-	5,000	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	5,058	-	2,600	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	18,214	-	7,600	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	-	356,276	344,954	-
TOTAL FINANCIAL SOURCES	\$ 18,214	356,276	352,554	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	17,222	356,276	352,554	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	17,222	356,276	352,554	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 17,222	356,276	352,554	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 702,300	703,292	703,292	358,338
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	992	(356,276)	(344,954)	-
FUND BALANCE (GAAP), end of year	703,292	347,016	358,338	358,338
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 703,292	347,016	358,338	358,338

Capital Projects

Fund Statement-Law Office Remodel IV-D 605 E Walnut Fund 407 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,656	-	-	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	1,656	-	-	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	11,938	-	-	-
TOTAL FINANCIAL SOURCES	\$ 13,594	-	-	-
FINANCIAL USES:				
Expenditures				
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	-	-	-	-
Total Expenditures	-	-	-	-
Other Financing Uses				
Transfer Out to other funds	13,594	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	13,594	-	-	-
TOTAL FINANCIAL USES	\$ 13,594	-	-	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 11,938	-	-	-
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(11,938)	-	-	-
FUND BALANCE (GAAP), end of year	-	-	-	-
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ -	-	-	-

Capital Projects

Fund Statement- Sheriff/Election Fund 408 (Nonmajor Fund)

	2011 Actual	2012 Budget	2012 Projected	2013 Budget
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	811	-	165	-
Hospital Lease	-	-	-	-
Other	28,734	-	-	-
Total Revenues	29,545	-	165	-
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	-	-	-	-
Fund Balance Used for Operations	52,099	2,277	2,112	-
TOTAL FINANCIAL SOURCES	\$ 81,644	2,277	2,277	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	81,644	2,277	2,277	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	81,644	2,277	2,277	-
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	-	-	-	-
TOTAL FINANCIAL USES	\$ 81,644	2,277	2,277	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 90,467	38,368	38,368	36,256
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	(52,099)	(2,277)	(2,112)	-
FUND BALANCE (GAAP), end of year	38,368	36,091	36,256	36,256
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 38,368	36,091	36,256	36,256

Capital Projects

Fund Statement- Boone County Annex Fund 409 (Nonmajor Fund)

	<u>2011 Actual</u>	<u>2012 Budget</u>	<u>2012 Projected</u>	<u>2013 Budget</u>
FINANCIAL SOURCES:				
Revenues				
Property Taxes	\$ -	-	-	-
Assessments	-	-	-	-
Sales Taxes	-	-	-	-
Franchise Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Interest	1,661	-	308	-
Hospital Lease	-	-	-	-
Other	-	-	-	-
Total Revenues	<u>1,661</u>	<u>-</u>	<u>308</u>	<u>-</u>
Other Financing Sources				
Transfer In from other funds	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-
Other (Sale of Capital Assets, Insurance Proceeds, etc)	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Used for Operations	259,764	4,251	3,943	-
TOTAL FINANCIAL SOURCES	\$ 261,425	4,251	4,251	-
FINANCIAL USES:				
Expenditures				
Personal Services	\$ -	-	-	-
Materials & Supplies	-	-	-	-
Dues Travel & Training	-	-	-	-
Utilities	-	-	-	-
Vehicle Expense	-	-	-	-
Equip & Bldg Maintenance	-	-	-	-
Contractual Services	261,425	4,251	4,251	-
Debt Service (Principal and Interest)	-	-	-	-
Emergency	-	-	-	-
Other	-	-	-	-
Fixed Asset Additions	-	-	-	-
Total Expenditures	<u>261,425</u>	<u>4,251</u>	<u>4,251</u>	<u>-</u>
Other Financing Uses				
Transfer Out to other funds	-	-	-	-
Early Retirement of Long-Term Debt	-	-	-	-
Total Other Financing Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FINANCIAL USES	\$ 261,425	4,251	4,251	-
FUND BALANCE:				
FUND BALANCE (GAAP), beginning of year	\$ 343,772	84,008	84,008	80,065
Less encumbrances, beginning of year	-	-	-	-
Add encumbrances, end of year	-	-	-	-
Fund Balance Increase (Decrease) resulting from operations	<u>(259,764)</u>	<u>(4,251)</u>	<u>(3,943)</u>	<u>-</u>
FUND BALANCE (GAAP), end of year	84,008	79,757	80,065	80,065
Less: FUND BALANCE UNAVAILABLE FOR APPROPRIATION, end of year	-	-	-	-
NET FUND BALANCE, end of year	\$ 84,008	79,757	80,065	80,065

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	2002			2011*		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
University of Missouri	14,757	1	18.72%	8,608	1	9.96%
University Hospital & Clinics	4,184	2	5.31%	4,468	2	5.17%
Columbia Public Schools	2,258	3	2.86%	2,117	3	2.45%
Boone Hospital Center	2,017	4	2.56%	1,655	4	1.92%
City of Columbia	1,129	5	1.43%	1,332	5	1.54%
U S Government (excludes VA Hospital)	1,028	6	1.30%	1,278	6	1.48%
Shelter Insurance Companies	1,020	7	1.29%	1,078	8	1.25%
MBS Textbook Exchange	931	8	1.18%	1,239	7	1.43%
Hubbel/Chance Company	924	9	1.17%	758	10	0.88%
State of Missouri (excludes UMC)	905	10	1.15%	-	-	-
State Farm Insurance Companies	-	-	-	1,063	9	1.23%
Total employment for principal employers	<u>29,153</u>		<u>36.99%</u>	<u>23,596</u>		<u>27.31%</u>
Total county employment	<u>78,816</u>			<u>86,410</u>		

* Current year data is not available

Sources:

Employer and Employees - Regional Economic Development, Inc., Excludes retail sector. The 2002 data is based on total employees while the 2011 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	0.90%	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%	36,269	5,918,856	6.4%	9.6%	9.6%
2011	6,010,688	-0.02%	165,627	4.38%	*	*	5.8%	8.6%	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
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
2012	1,953,035,319	9,217,316,422	441,197,726	1,343,726,094
	Railroads and Utility		Total	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value
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
2012	34,738,555	108,557,984	2,428,971,600	10,669,600,500

Statistical and Demographic Information cont'd

Property Tax Rates-Direct and Overlapping Governments (Per \$100 of Assessed Valuation) Last Ten Years

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
BOONE COUNTY										
General Revenue	\$ 0.1300	\$ 0.1300	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200	\$ 0.1200
Road and Bridge (1)	0.0500	0.0500	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475	0.0475	0.0500
Group Homes	0.1194	0.1195	0.1114	0.1114	0.1114	0.1114	0.1127	0.1127	0.1130	0.1146
Total Boone County	<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>	<u>\$ 0.2846</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
OTHER POLITICAL SUBDIVISIONS										
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	4.9444	4.9444	4.6863	4.6706	4.7089	4.7292	4.7717	4.8492	4.8812	5.4019
Southern Boone County R-I Schools	4.6068	4.6014	4.3658	4.5158	4.5176	4.5175	4.5462	4.5460	4.9660	4.9860
Hallsville R-IV Schools	4.1200	4.1200	3.9032	3.9032	3.9032	3.9188	3.9929	4.2473	4.2411	4.2371
Sturgeon R-V Schools	4.0797	4.7500	4.6988	4.6838	4.6870	4.7661	4.7245	4.7324	4.9260	5.0664
Centralia R-VI Schools	3.5611	3.5611	3.5000	3.5094	4.0595	4.2095	4.3595	4.3595	4.3595	4.3595
Harrisburg R-VIII Schools	4.4233	4.3943	4.3746	4.3572	4.3708	4.4097	4.5004	4.5600	4.5533	4.4886
New Franklin R-I Schools	3.8700	3.8700	3.8700	3.8700	3.8582	3.8922	3.8907	3.9620	3.9620	3.9620
Fayette R-III Schools	4.1361	4.1498	4.1346	4.1401	4.1401	4.1401	4.2385	4.2241	4.2095	4.2299
North Callaway R-I Schools	3.6100	3.6100	3.6100	3.6100	3.6100	3.6100	3.6301	3.7523	3.7904	3.8123
City of Ashland	0.7306	0.6806	0.3178	0.3028	0.3057	0.2966	0.3302	0.3202	0.2612	0.2612
City of Centralia	0.9579	0.9596	0.9288	0.9288	0.9288	0.9288	0.9499	0.9590	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	0.9467	0.9467	0.8664	0.8664	0.8664	0.8664	0.8689	0.8689	0.8689	0.8691
City of Sturgeon	0.4900	0.4900	0.4900	0.4900	0.5500	0.5500	0.5500	0.5500	0.5414	0.5437
Town of Harrisburg	0.3312	0.3479	0.3259	0.3259	0.3259	0.3259	0.3345	0.3345	0.3424	0.3424
Village of Hartsburg	0.4124	0.4495	0.4292	0.4292	0.5207	0.5156	0.5141	0.5141	0.5141	0.5179
Town of Huntsdale	-	-	-	-	-	0.5000	-	-	-	-
City of Rocheport	0.3048	0.3086	0.2550	0.2554	0.2571	-	0.2588	0.2589	0.2586	0.2557
Special Business District	0.4900	0.4900	0.4781	0.4834	0.4762	0.4778	0.4759	0.4788	-	-
Boone County Fire Protection District	0.8379	0.8231	0.8148	0.7016	0.7735	0.7394	0.6293	0.6299	0.6299	0.6229
Southern Boone County Fire District	0.4569	0.4541	0.4403	0.4329	0.4075	0.4124	0.4318	0.4291	0.3567	0.5068
Boone County Library District	0.3200	0.3200	0.2986	0.2986	0.2986	0.2986	0.2986	0.2986	0.3001	0.3036
Centralia Library District	0.3853	0.3888	0.3775	0.3736	0.3708	0.3678	0.3745	0.3782	0.3782	0.3782
Columbia Regional Library District	0.6341	0.6341	0.5720	0.5270	0.5271	0.5221	0.5221	0.5221	0.5221	0.5271
Moniteau Watershed Subdistrict	-	-	-	-	-	-	-	-	-	-
Callahan Watershed Subdistrict	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0900	\$ 0.0897	\$ 0.0900	\$ 0.0900	\$ 0.0900

Note:

(1) Missouri State Statute 137.555 allows the County to levy an additional road and bridge tax, not exceeding \$.35 on each \$100 of assessed valuation.

Statistical and Demographic Information cont'd

Taxable Sales by Category Last Ten Years

Category	Fiscal Year			
	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>
General merchandise retail stores	\$ 303,660,060	328,260,554	350,606,705	380,847,908
Eating and drinking establishments	182,901,047	192,064,999	210,810,940	234,119,630
Miscellaneous retail	268,211,314	262,788,146	207,369,343	205,788,793
Food stores	173,095,570	169,697,586	176,859,876	186,041,430
Furniture, home furnishings and equipment	107,608,743	107,942,376	152,359,603	159,096,419
Electric, gas, and sanitary	128,161,804	135,331,391	137,351,544	155,552,041
Building material; hardware, garden supply	65,599,305	77,112,759	107,462,698	119,695,044
Wholesale trade- durable goods	64,045,973	67,316,251	80,442,371	82,297,426
Communication	35,428,604	75,041,319	76,195,717	79,791,721
Wholesale trade- nondurable goods	50,070,550	53,799,924	57,392,072	60,065,524
Apparel and accessories	42,845,312	43,403,914	47,445,561	51,727,564
Automotive dealers and gasoline services	45,114,665	54,432,842	44,500,520	49,463,645
All other	283,051,850	258,307,055	286,635,379	320,656,841
Total	\$ 1,749,794,797	1,825,499,116	1,935,432,329	2,085,143,986
 Annual percentage change	 2.5%	 4.3%	 6.0%	 7.7%
 County direct sales tax rate	 1.000%	 1.125%	 1.125%	 1.125%

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Source: Missouri Department of Revenue

Fiscal Year

<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
409,784,463	437,041,100	453,469,833	451,426,016	439,263,570	438,648,110
245,901,932	250,882,383	256,965,731	259,611,462	268,448,113	280,233,484
211,149,353	208,049,295	170,236,933	164,707,520	169,324,578	172,913,219
192,953,568	188,354,313	187,526,069	187,969,216	213,852,221	238,480,728
161,784,753	153,295,254	151,389,186	92,408,834	95,754,923	103,023,193
168,540,873	184,998,226	97,425,630	95,986,937	96,927,892	98,332,103
125,371,642	103,195,966	91,171,823	104,943,336	103,631,054	108,986,156
104,208,957	87,873,156	64,732,353	60,870,568	56,086,290	69,268,607
87,217,700	86,462,973	90,983,902	95,461,110	95,061,411	82,199,389
63,482,358	62,984,255	52,951,149	53,857,991	60,184,732	60,581,495
53,908,741	56,415,889	59,212,790	60,256,938	64,266,113	70,867,115
55,331,141	59,237,012	64,248,234	90,459,039	90,628,102	97,938,321
334,280,260	328,491,340	467,263,397	434,656,997	444,768,714	470,942,714
<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>	<u>2,298,461,184</u>
6.2%	-0.3%	0.0%	-2.5%	2.1%	4.6%
1.325%	1.325%	1.325%	1.325%	1.125%	1.125%

(Continued)

Statistical and Demographic Information cont'd

OVERLAPPING SALES TAX RATES—STATE, COUNTY, AND CITIES RATES EFFECTIVE APRIL 1, 2013*

Unincorporated Areas of Boone County and McBaine, Midway, Prathersville, and Wilton	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
	Community Children's Services Fund	0.250%	Permanent
	Combined Sales Tax Rates	5.600%	
Hartsburg and Village of Pierpont	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
	Community Children's Services Fund	0.250%	Permanent
	City General Revenue	0.500%	Permanent
Combined Sales Tax Rates	6.100%		
Huntsdale	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
	Community Children's Services Fund	0.250%	Permanent
	City Capital Improvements	0.500%	Permanent
Combined Sales Tax Rates	6.100%		
Ashland and Rocheport	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
	Community Children's Services Fund	0.250%	Permanent
	City General Revenue	1.000%	Permanent
	City Capital Improvements (Misc.)	0.500%	Permanent
Combined Sales Tax Rates	7.100%		
Sturgeon	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
	Community Children's Services Fund	0.250%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
	City Law Enforcement	0.500%	Permanent
Combined Sales Tax Rates	7.600%		
Centralia	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
	Community Children's Services Fund	0.250%	Permanent
	City General Revenue	1.000%	Permanent
	City Transportation	0.500%	Permanent
City Stormwater and Parks Tax	0.500%	Permanent	
Combined Sales Tax Rates	7.600%		
Columbia	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
	Community Children's Services Fund	0.250%	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%	Roll back to permanent 1/8-cent March 31, 2016
Combined Sales Tax Rates	7.600%		

Statistical and Demographic Information cont'd

Hallsville and Harrisburg	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
	Community Children's Services Fund	0.250%	Permanent
	City General Revenue	1.000%	Permanent
Combined Sales Tax Rates		6.600%	

*****Additional sales taxes apply within the boundaries of various special taxing districts:*****

Special Taxing Districts

Community Improvement District (CID) - Ashland	1.000%
Community Improvement District (CID) - Columbia	0.500%
Columbia	0.500%
Columbia	0.625%
Boone County Fairground Regional Recreation District	0.500%

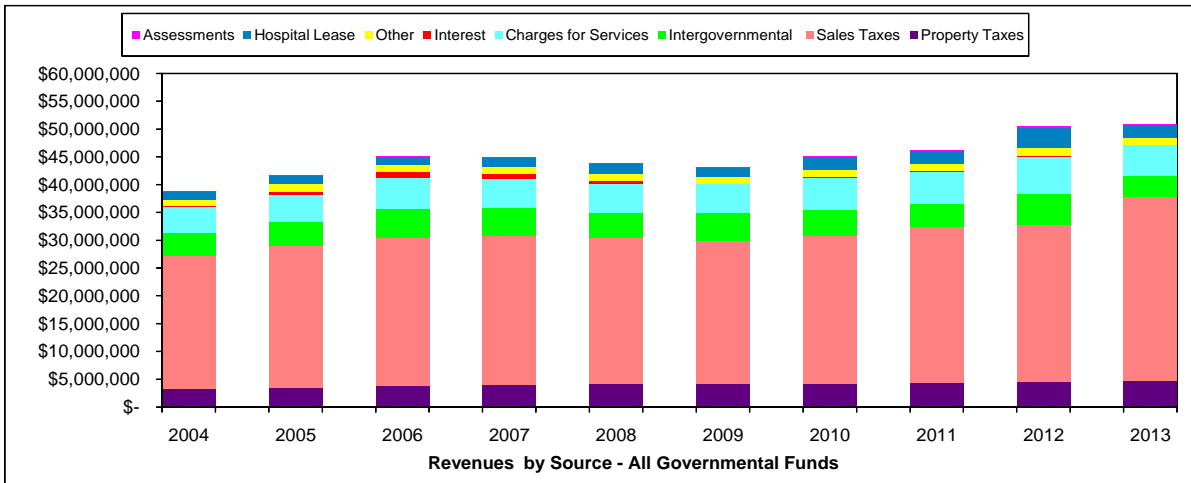
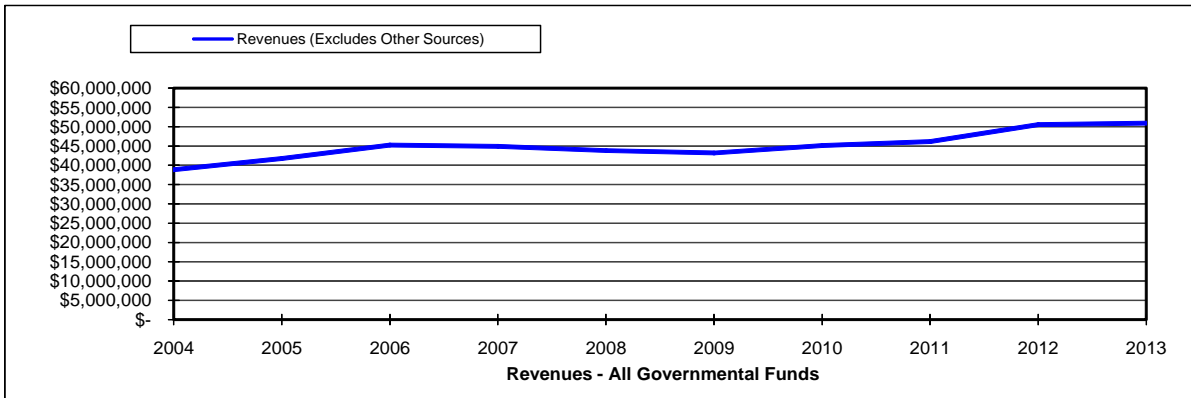
* Voters approved a permanent .25% sales tax for Community Children's Services in November 2012; it becomes effective April 1, 2013.
 Source: Missouri Department of Revenue, Division of Taxation and Collection

Revenues by Source

All Governmental Funds (Excluding Capital Project Funds)

	2004	2005	2006	2007	2008
	Actual	Actual	Actual	Actual	Actual
Property Taxes	\$ 3,222,224	\$ 3,530,953	\$ 3,772,895	\$ 4,032,706	\$ 4,160,203
Assessments	171,863	177,004	155,931	148,743	105,288
Sales Taxes	23,873,177	25,452,011	26,612,435	26,837,008	26,371,448
Intergovernmental	4,293,591	4,398,261	5,338,568	4,884,000	4,397,128
Charges for Services	4,622,385	4,845,182	5,576,777	5,195,800	5,147,827
Interest	209,432	540,059	980,556	1,021,244	659,532
Hospital Lease	1,430,923	1,477,571	1,528,104	1,566,918	1,630,692
Other	1,051,652	1,340,053	1,239,975	1,244,610	1,304,621
Total	\$ 38,875,247	\$ 41,761,094	\$ 45,205,241	\$ 44,931,029	\$ 43,776,739

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Projected	Budget
Property Taxes	\$ 4,212,637	\$ 4,190,527	\$ 4,424,910	\$ 4,517,300	\$ 4,570,340
Assessments	102,598	178,186	169,336	272,023	164,847
Sales Taxes	25,653,471	26,656,012	27,977,495	28,304,650	33,254,400
Intergovernmental	5,032,989	4,646,871	4,067,123	5,578,182	3,863,291
Charges for Services	5,202,384	5,751,015	5,740,553	6,679,043	5,454,893
Interest	101,113	123,659	327,471	123,093	118,766
Hospital Lease	1,632,323	2,178,028	2,203,198	3,754,294	2,300,000
Other	1,256,446	1,374,332	1,264,287	1,331,978	1,198,426
Total	\$ 43,193,961	\$ 45,098,630	\$ 46,174,373	\$ 50,560,563	\$ 50,924,963

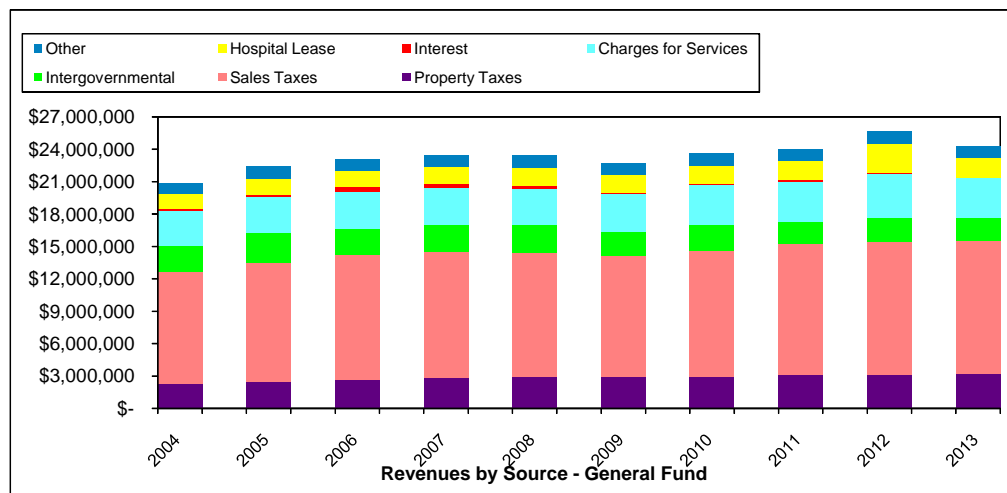
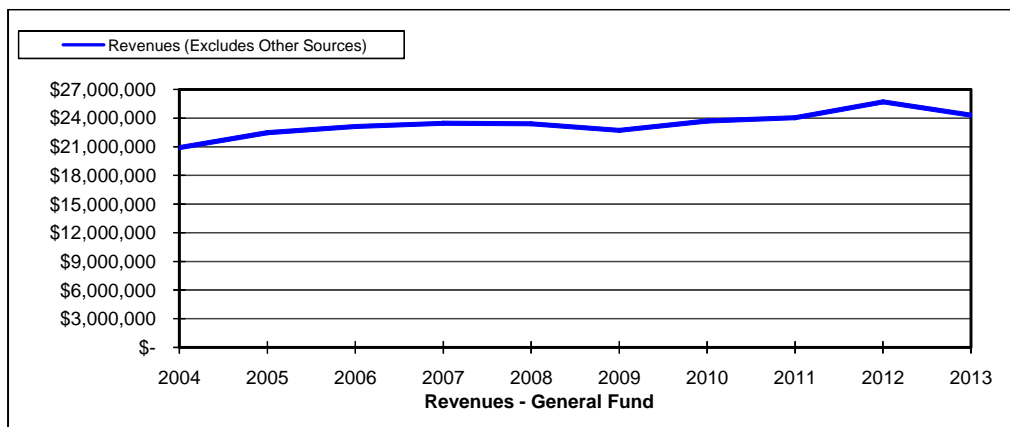


Revenues by Source cont'd

General Fund (Major Fund)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Property Taxes	\$ 2,307,407	\$ 2,505,227	\$ 2,678,509	\$ 2,855,380	\$ 2,951,281
Sales Taxes	10,297,638	11,012,073	11,511,804	11,618,935	11,460,782
Intergovernmental	2,493,022	2,730,478	2,466,963	2,480,835	2,560,964
Charges for Services	3,250,234	3,309,347	3,446,654	3,503,498	3,429,987
Interest	112,636	235,698	399,414	359,296	224,012
Hospital Lease	1,430,923	1,477,571	1,528,104	1,566,918	1,630,692
Other	995,184	1,185,637	1,062,581	1,070,906	1,147,380
Total	\$ 20,887,044	\$ 22,456,031	\$ 23,094,029	\$ 23,455,768	\$ 23,405,098

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Property Taxes	\$ 2,980,220	\$ 2,967,101	\$ 3,131,488	\$ 3,137,000	\$ 3,173,000
Sales Taxes	11,144,410	11,579,077	12,162,398	12,290,000	12,413,000
Intergovernmental	2,227,679	2,484,261	2,030,178	2,254,179	2,063,445
Charges for Services	3,593,653	3,741,819	3,685,306	4,049,999	3,716,675
Interest	16,696	31,913	213,118	53,372	55,345
Hospital Lease	1,632,323	1,678,028	1,703,198	2,754,294	1,790,000
Other	1,103,313	1,207,515	1,121,443	1,134,489	1,083,409
Total	\$ 22,698,294	\$ 23,689,714	\$ 24,047,129	\$ 25,673,333	\$ 24,294,874

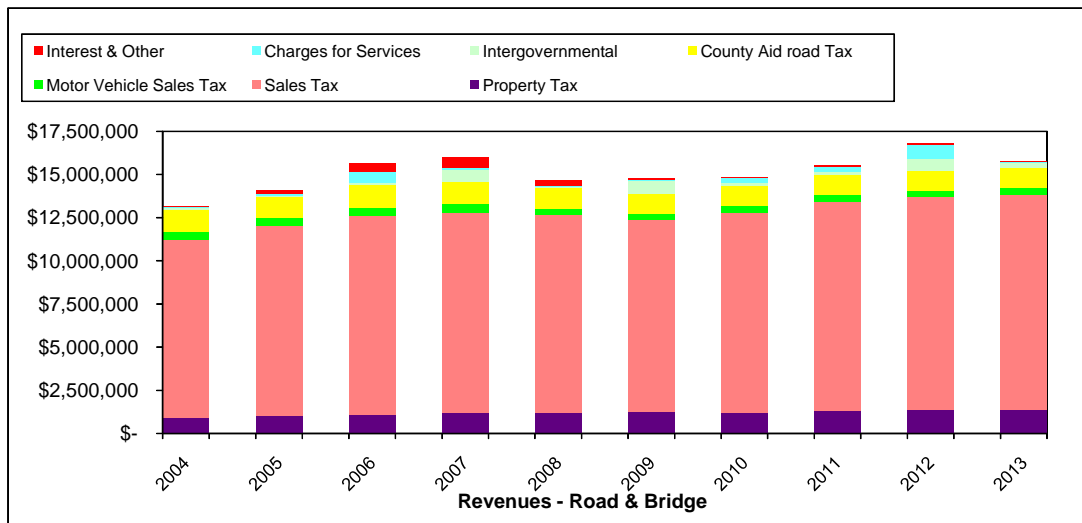
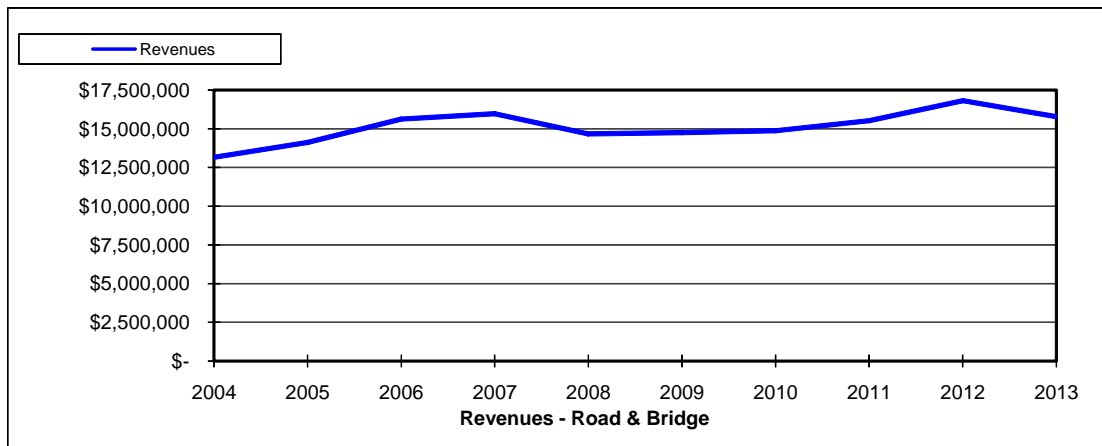


Revenues by Source cont'd

Road & Bridge Fund (Major Fund)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Property Tax	\$ 914,817	\$ 1,025,726	\$ 1,094,386	\$ 1,177,326	\$ 1,208,922
Sales Tax	10,288,081	10,997,342	11,495,787	11,602,457	11,444,392
Motor Vehicle Sales Tax	468,451	455,145	510,427	497,636	371,592
County Aid road Tax	1,270,054	1,262,479	1,277,071	1,305,242	1,196,444
Intergovernmental	112,265	6,022	144,016	672,614	73,342
Charges for Services	32,888	142,016	632,007	121,490	45,407
Interest & Other	73,889	228,669	481,052	599,313	335,556
Total	\$ 13,160,445	\$ 14,117,399	\$ 15,634,746	\$ 15,976,078	\$ 14,675,655

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Property Tax	\$ 1,232,417	\$ 1,223,426	\$ 1,293,422	1,380,300	\$ 1,397,340
Sales Tax	11,134,451	11,568,348	12,148,480	12,290,000	12,413,000
Motor Vehicle Sales Tax	344,213	363,759	375,538	395,000	418,000
County Aid road Tax	1,158,628	1,197,202	1,161,133	1,162,000	1,160,000
Intergovernmental	758,099	138,952	173,793	666,541	272,900
Charges for Services	60,144	316,859	284,230	855,453	71,865
Interest & Other	67,536	60,917	83,348	68,259	54,560
Total	\$ 14,755,488	\$ 14,869,463	\$ 15,519,944	\$ 16,817,553	\$ 15,787,665

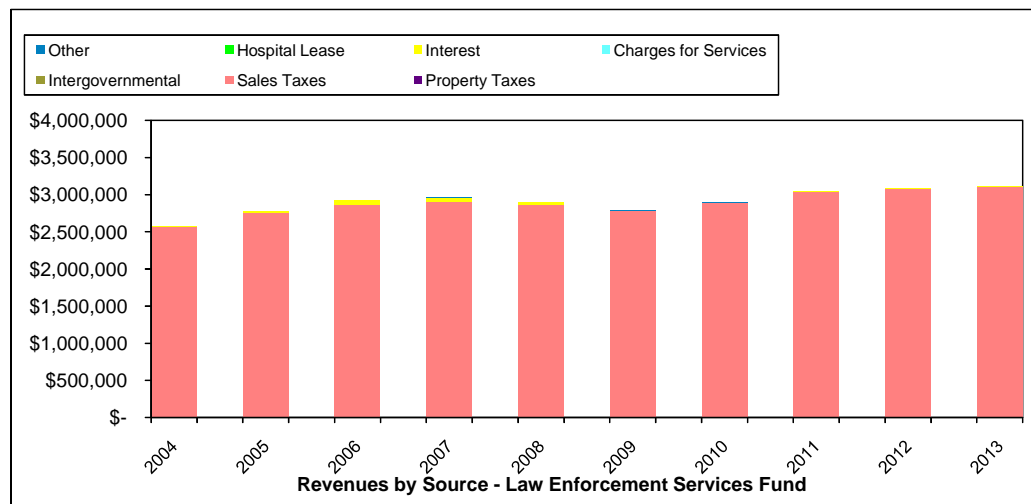
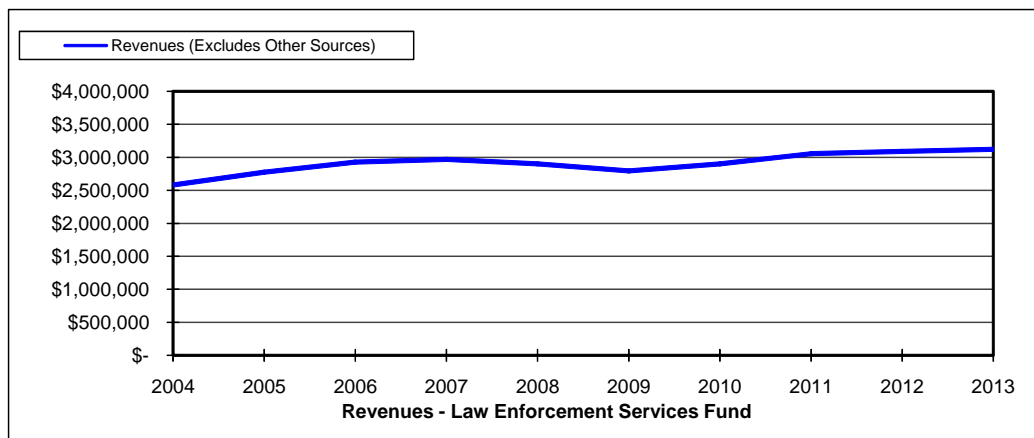


Revenues by Source cont'd

Law Enforcement Services Fund (Major Fund)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,567,492	2,748,220	2,870,297	2,899,191	2,860,622
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	10,880	25,128	54,971	64,279	38,536
Hospital Lease	-	-	-	-	-
Other	-	-	-	1,280	-
Total	\$ 2,578,372	\$ 2,773,348	\$ 2,925,268	\$ 2,964,750	\$ 2,899,158

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	2,782,843	2,892,065	3,035,421	3,072,750	3,103,500
Intergovernmental	-	-	8,110	8,010	9,345
Charges for Services	-	-	-	-	-
Interest	6,467	5,758	8,033	6,135	6,135
Hospital Lease	-	-	-	-	-
Other	3,281	215	-	-	-
Total	\$ 2,792,591	\$ 2,898,038	\$ 3,051,564	\$ 3,086,895	\$ 3,118,980

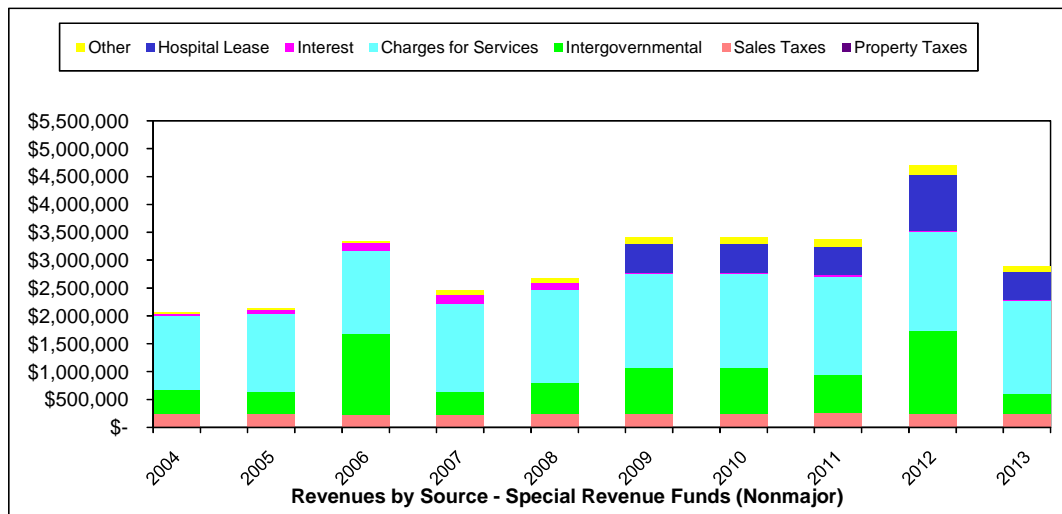
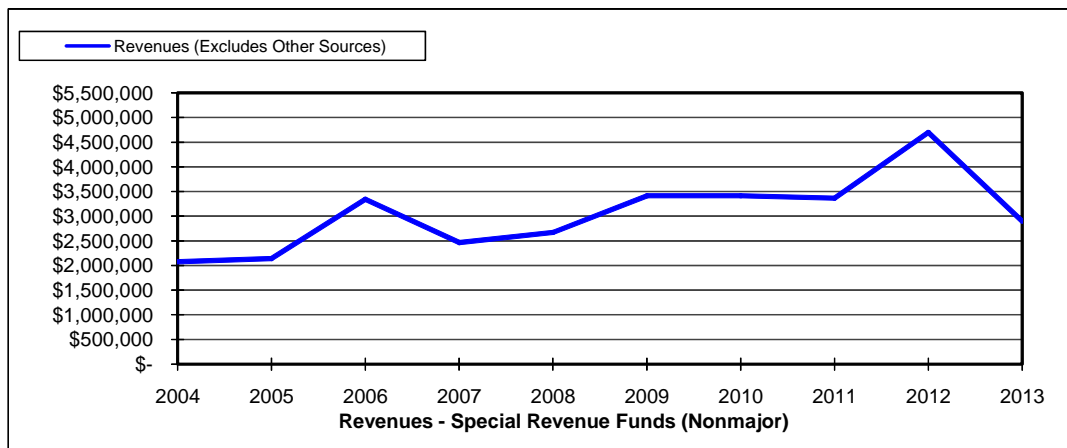


Revenues by Source cont'd

Special Revenue Funds (Nonmajor Funds)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	251,515	239,231	224,120	218,789	234,060
Intergovernmental	418,250	399,282	1,450,518	424,029	566,378
Charges for Services	1,339,263	1,393,819	1,498,116	1,570,812	1,672,433
Interest	29,460	77,627	143,537	170,409	116,048
Hospital Lease	-	-	-	-	-
Other	35,902	29,207	23,981	80,310	81,052
Total	\$ 2,074,390	\$ 2,139,166	\$ 3,340,272	\$ 2,464,349	\$ 2,669,971

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	252,763	252,763	255,658	256,900	256,900
Intergovernmental	818,519 a	818,519 a	679,399	1,474,037	345,318
Charges for Services	1,692,337	1,692,337	1,771,017	1,773,591	1,666,353
Interest	25,919	25,919	31,554	23,781	20,579
Hospital Lease	500,000	500,000	500,000	1,000,000	510,000
Other	123,164	123,164	128,402	168,474	96,637
Total	\$ 3,412,702	\$ 3,412,702	\$ 3,366,030	\$ 4,696,783	\$ 2,895,787

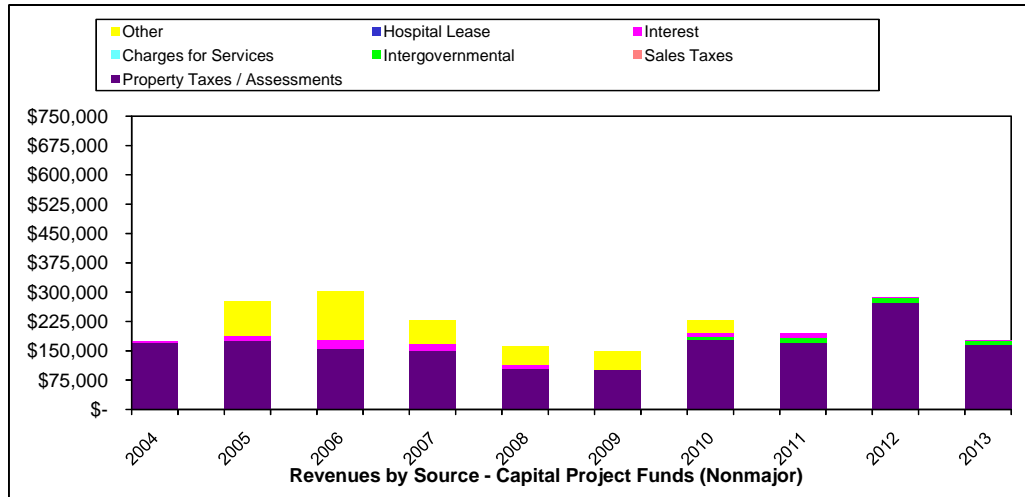
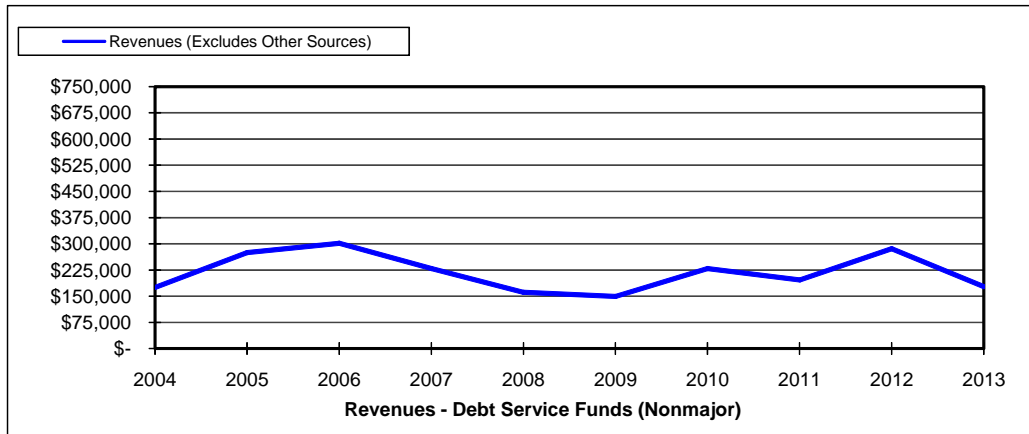


Revenues by Source cont'd

Debt Service Funds (Nonmajor Funds)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Property Taxes / Assessments	\$ 171,863	\$ 177,004	\$ 155,931	\$ 148,743	\$ 105,288
Sales Taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for Services	-	-	-	-	-
Interest	3,133	11,127	22,291	20,415	9,241
Hospital Lease	-	-	-	-	-
Other	-	87,019	123,466	59,814	46,380
Total	\$ 174,996	\$ 275,150	\$ 301,688	\$ 228,972	\$ 160,909

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Property Taxes / Assessments	\$ 102,598	\$ 178,186	\$ 169,336	\$ 272,023	\$ 164,847
Sales Taxes	-	-	-	-	-
Intergovernmental	-	7,937	14,510	13,415	12,283
Charges for Services	-	-	-	-	-
Interest	605	11,670	12,799	561	527
Hospital Lease	-	-	-	-	-
Other	46,380	30,920	-	-	-
Total	\$ 149,583	\$ 228,713	\$ 196,645	\$ 285,999	\$ 177,657

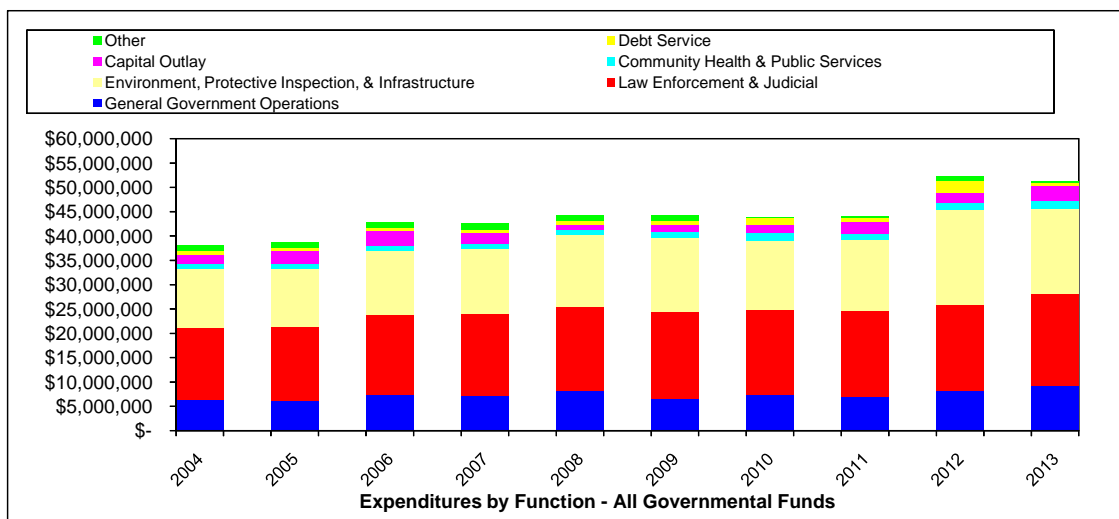
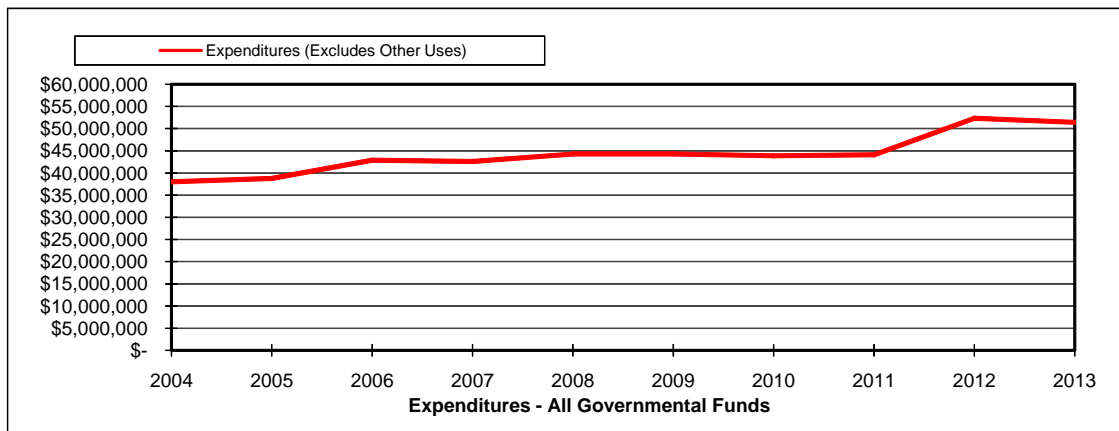


Expenditures by Function

Budget Basis–All Governmental Funds (Excluding Capital Project Funds)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
General Government Operations	\$ 6,433,542	\$ 6,183,413	\$ 7,462,836	\$ 7,210,454	\$ 8,218,749
Law Enforcement & Judicial	14,740,635	15,225,899	16,278,312	16,757,051	17,334,021
Environment, Protective Inspection, & Infrastructure	12,009,048	11,740,087	13,152,527	13,313,154	14,559,888
Community Health & Public Services	1,119,373	1,226,164	1,170,102	1,183,491	1,238,888
Capital Outlay	1,935,206	2,645,729	2,997,639	2,149,663	1,028,043
Debt Service	708,440	640,495	692,888	701,609	739,757
Other	1,053,149	1,083,857	1,149,761	1,274,010	1,120,844
Total	\$ 37,999,393	\$ 38,745,644	\$ 42,904,065	\$ 42,589,432	\$ 44,240,190

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
General Government Operations	\$ 6,586,550	\$ 7,462,293	\$ 6,951,734	\$ 8,234,414	\$ 9,338,353
Law Enforcement & Judicial	17,856,751	17,509,665	17,696,783	17,592,074	18,783,974
Environment, Protective Inspection, & Infrastructure	15,151,300	14,238,149	14,561,537	19,589,541	17,537,425
Community Health & Public Services	1,167,434	1,422,917	1,375,818	1,407,898	1,640,422
Capital Outlay	1,632,700	1,706,602	2,243,279	2,091,246	3,051,979
Debt Service	727,790	1,430,156	996,486	2,552,508	662,752
Other	1,167,827	110,486	269,638	864,774	389,663
Total	\$ 44,290,352	\$ 43,880,268	\$ 44,095,275	\$ 52,332,455	\$ 51,404,568

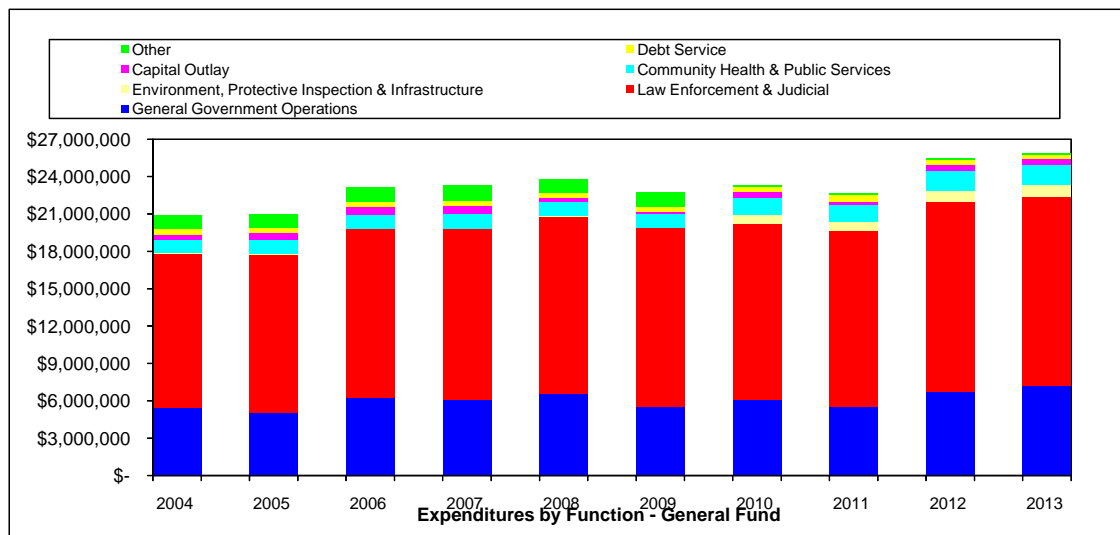
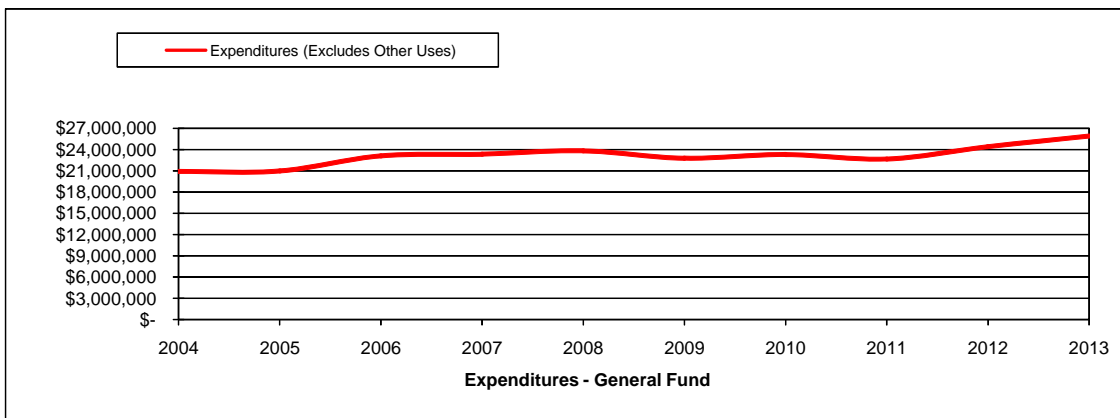


Expenditures by Function cont'd

Budget Basis General Fund (Major Fund)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
General Government Operations	\$ 5,435,426	\$ 5,079,498	\$ 6,246,365	\$ 6,056,191	\$ 6,561,212
Law Enforcement & Judicial	12,385,434	12,666,320	13,552,683	13,774,836	14,190,682
Environment, Protective Inspection & Infrastructure	49,456	31,405	33,198	33,024	46,218
Community Health & Public Services	1,079,703	1,177,080	1,133,145	1,150,435	1,195,151
Capital Outlay	425,776	525,980	588,209	648,014	305,958
Debt Service	492,651	420,315	414,915	414,465	413,215
Other	1,053,149	1,083,857	1,149,761	1,274,010	1,120,844
Total	\$ 20,921,595	\$ 20,984,455	\$ 23,118,276	\$ 23,350,975	\$ 23,833,280

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
General Government Operations	\$ 5,549,947	\$ 6,107,750	\$ 5,553,216	\$ 6,735,245	\$ 7,197,820
Law Enforcement & Judicial	14,322,495	14,072,321	14,083,478	14,131,344	15,203,235
Environment, Protective Inspection & Infrastructure	52,175	795,860	776,560	860,914	958,232
Community Health & Public Services	1,134,723	1,386,199	1,336,993	1,392,780	1,586,773
Capital Outlay	134,187	417,897	249,732	307,252	458,415
Debt Service	416,090	408,115	566,865	379,947	386,113
Other	1,167,827	110,486	102,576	612,188	127,663
Total	\$ 22,777,444	\$ 23,298,628	\$ 22,669,420	\$ 24,419,670	\$ 25,918,251

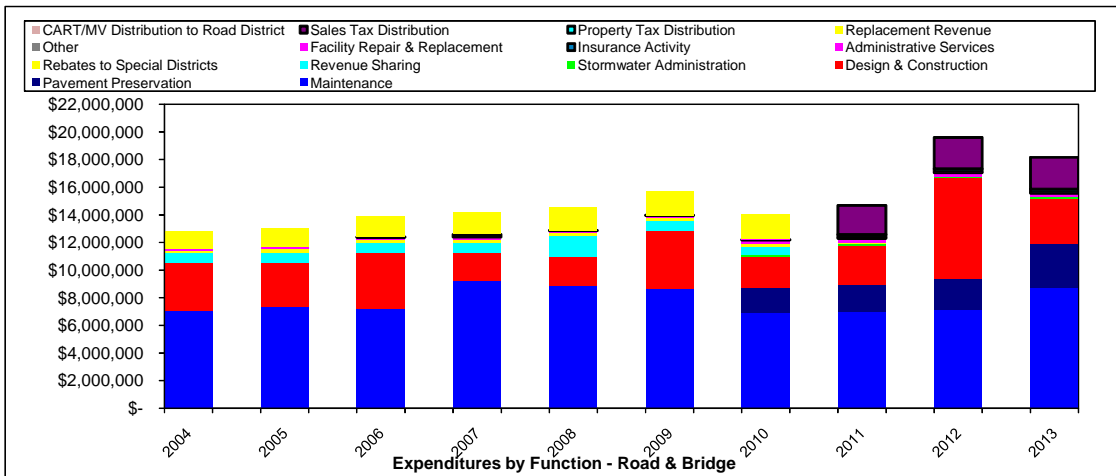
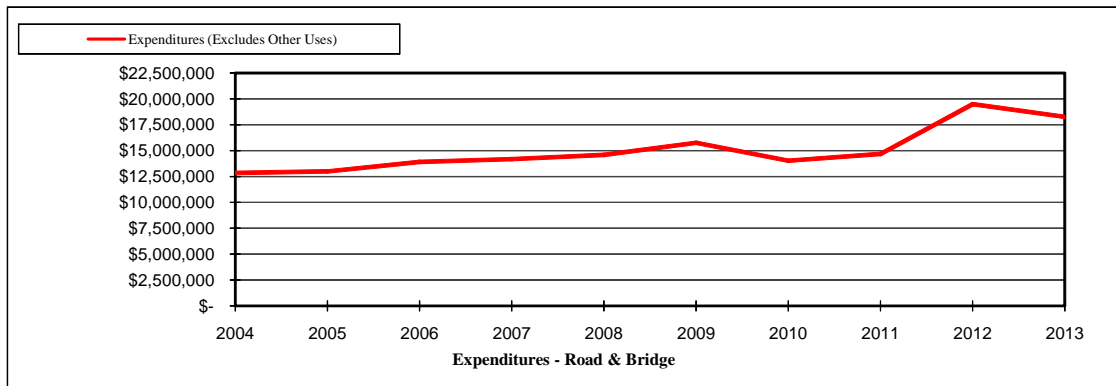


Expenditures by Function cont'd

Budget Basis Road & Bridge Fund (Major Fund)

	2004	2005	2006	2007	2008
	Actual	Actual	Actual	Actual	Actual
Maintenance	\$ 7,090,470	\$ 7,374,859	\$ 7,152,198	\$ 9,233,269	\$ 8,895,520
Pavement Preservation	-	-	-	-	-
Design & Construction	3,444,740	3,154,744	4,124,157	2,027,567	2,080,801
Stormwater Administration	-	-	-	-	-
Replacement Revenue	1,251,930	1,321,445	1,495,256	1,600,764	1,702,839
Revenue Sharing	683,760	744,306	688,977	720,331	1,485,202
Rebates to Special Districts	206,801	249,565	285,655	265,738	270,294
Administrative Services	150,000	150,000	150,000	154,982	150,000
Insurance Activity	-	-	7,252	179,352	2,499
Facility Repair & Replacement	-	-	-	-	-
Property Tax Distribution	-	-	-	-	-
Sales Tax Distribution	-	-	-	-	-
CART/MV Distribution to Road District	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 12,827,701	\$ 12,994,919	\$ 13,903,495	\$ 14,182,003	\$ 14,587,155

	2009	2010	2011	2012	2013
	Actual	Actual	Actual	Projected	Budget
Maintenance	\$ 8,703,697	\$ 6,929,618	\$ 6,976,416	\$ 7,133,885	\$ 8,718,105
Pavement Preservation	-	1,824,051	1,943,146	2,222,887	3,206,675
Design & Construction	4,133,012	2,216,907	2,853,850	7,344,343	3,213,443
Stormwater Administration	-	141,808	129,239	45,530	193,835
Replacement Revenue	1,763,894	1,772,552	-	-	-
Revenue Sharing	702,064	550,000	-	-	-
Rebates to Special Districts	269,455	268,124	62,475	-	-
Administrative Services	150,000	250,000	350,000	309,500	241,755
Insurance Activity	24,278	18,960	8,228	16,000	40,000
Facility Repair & Replacement	-	50,000	50,000	50,000	50,000
Property Tax Distribution	-	-	203,302	206,056	207,000
Sales Tax Distribution	-	-	2,118,578	2,275,607	2,299,000
CART/MV Distribution to Road District	-	-	39,366	77,850	78,900
Other	-	-	(62,829)	(192,529)	1,200
Total	\$ 15,746,400	\$ 14,022,020	\$ 14,671,771	\$ 19,489,129	\$ 18,249,913

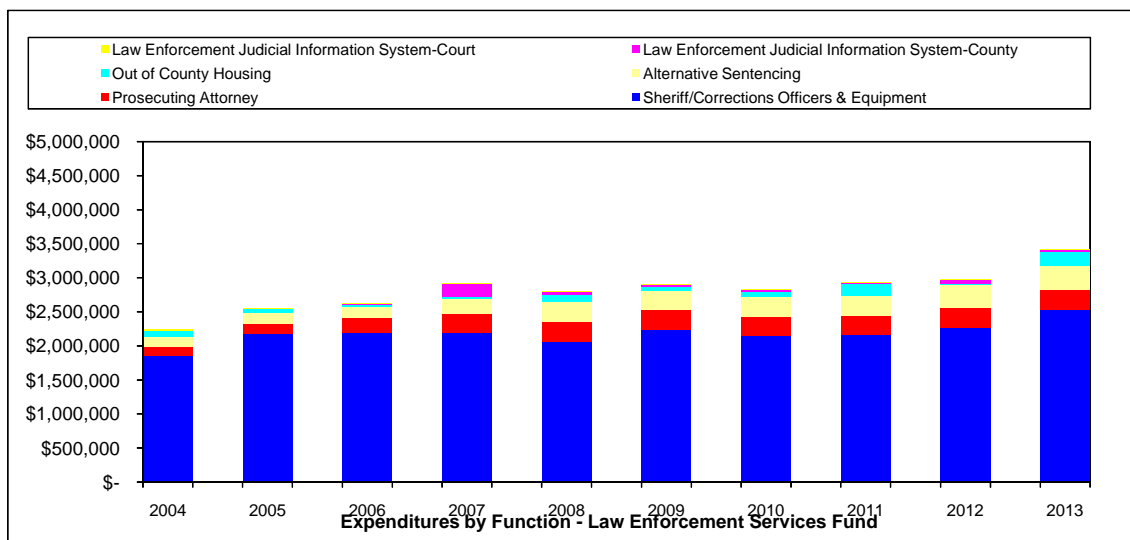
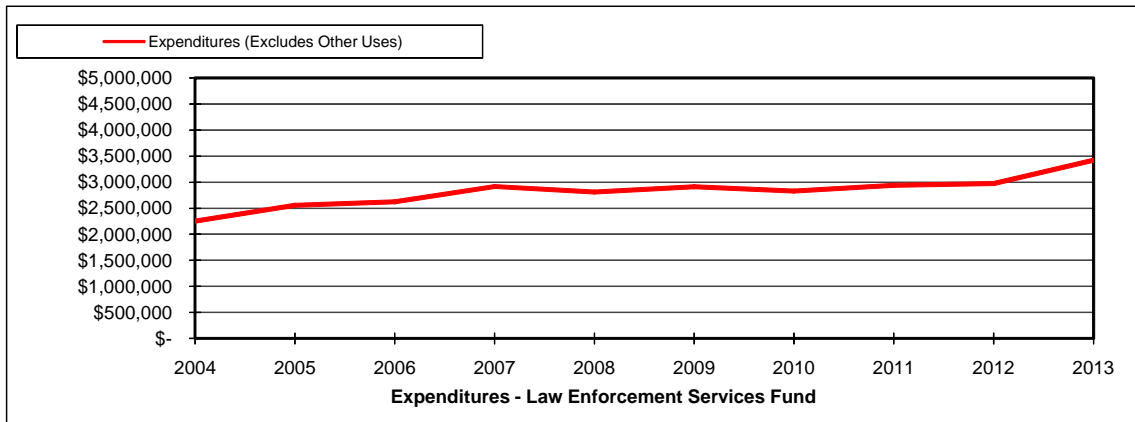


Expenditures by Function cont'd

Budget Basis Law Enforcement Services Fund (Major Fund)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
Sheriff/Corrections Officers & Equipment	\$ 1,850,685	\$ 2,173,129	\$ 2,200,389	\$ 2,188,861	\$ 2,072,402
Prosecuting Attorney	144,722	153,696	220,666	274,657	280,478
Alternative Sentencing	138,304	168,158	161,562	235,804	289,263
Out of County Housing	85,781	41,752	17,449	23,373	112,056
Law Enforcement Judicial Information System-County	10,513	15,497	18,456	190,019	44,425
Law Enforcement Judicial Information System-Court	22,204	1,680	2,280	2,175	12,284
Total	\$ 2,252,209	\$ 2,553,912	\$ 2,620,802	\$ 2,914,889	\$ 2,810,908

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
Sheriff/Corrections Officers & Equipment	\$ 2,247,145	\$ 2,150,531	\$ 2,175,422	\$ 2,268,968	\$ 2,524,694
Prosecuting Attorney	280,918	273,568	268,439	294,715	306,907
Alternative Sentencing	289,636	298,952	292,340	337,451	344,985
Out of County Housing	50,763	71,681	173,073	12,000	200,000
Law Enforcement Judicial Information System-County	39,978	31,622	28,633	57,577	38,683
Law Enforcement Judicial Information System-Court	2,100	2,100	2,100	2,100	3,392
Total	\$ 2,910,540	\$ 2,828,454	\$ 2,940,007	\$ 2,972,811	\$ 3,418,661

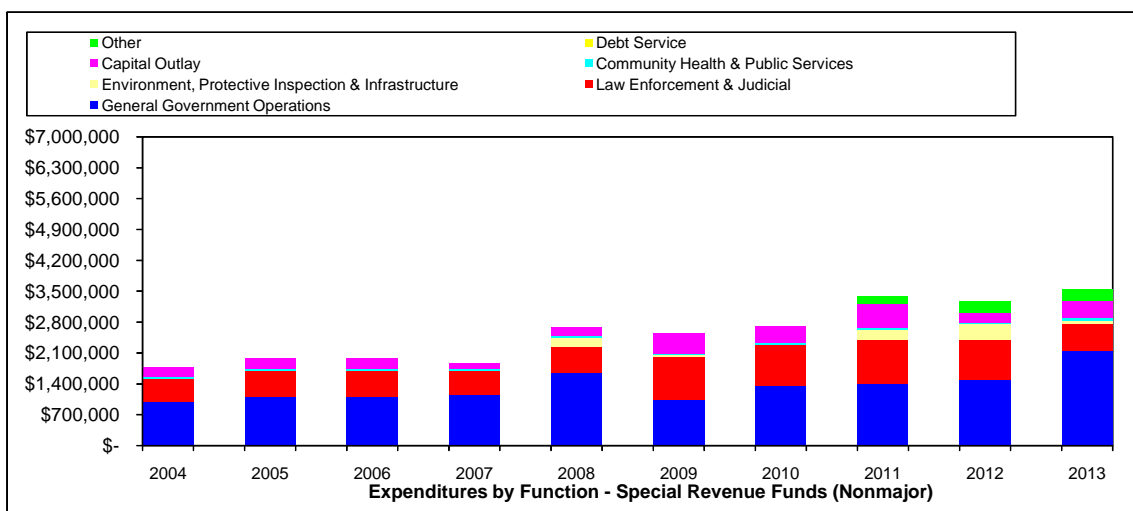
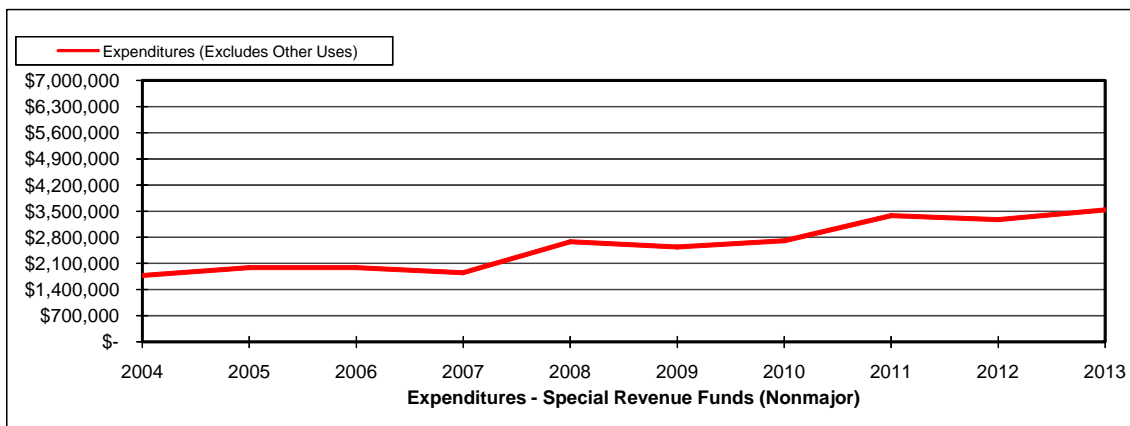


Expenditures by Function cont'd

Budget Basis Special Revenue Funds (Nonmajor Funds)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
General Government Operations	\$ 998,116	\$ 1,103,915	\$ 1,103,915	\$ 1,154,263	\$ 1,657,537
Law Enforcement & Judicial	523,005	599,356	599,356	545,326	578,529
Environment, Protective Inspection & Infrastructure	193	-	-	2,398	209,594
Community Health & Public Services	39,670	49,084	49,084	33,056	43,737
Capital Outlay	221,115	239,823	239,823	119,378	192,908
Debt Service	-	-	-	-	-
Other	-	-	-	-	-
Total	\$ 1,782,099	\$ 1,992,178	\$ 1,992,178	\$ 1,854,421	\$ 2,682,305

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
General Government Operations	\$ 1,036,603	\$ 1,354,543	\$ 1,398,518	\$ 1,499,169	\$ 2,140,533
Law Enforcement & Judicial	992,039	926,714	1,011,773	891,703	632,165
Environment, Protective Inspection & Infrastructure	27,884	10,064	223,480	379,980	67,512
Community Health & Public Services	32,711	36,718	38,825	15,118	53,649
Capital Outlay	455,031	381,086	544,798	239,728	385,245
Debt Service	-	-	-	-	-
Other	-	-	167,062	252,586	262,000
Total	\$ 2,544,268	\$ 2,709,125	\$ 3,384,456	\$ 3,278,284	\$ 3,541,104

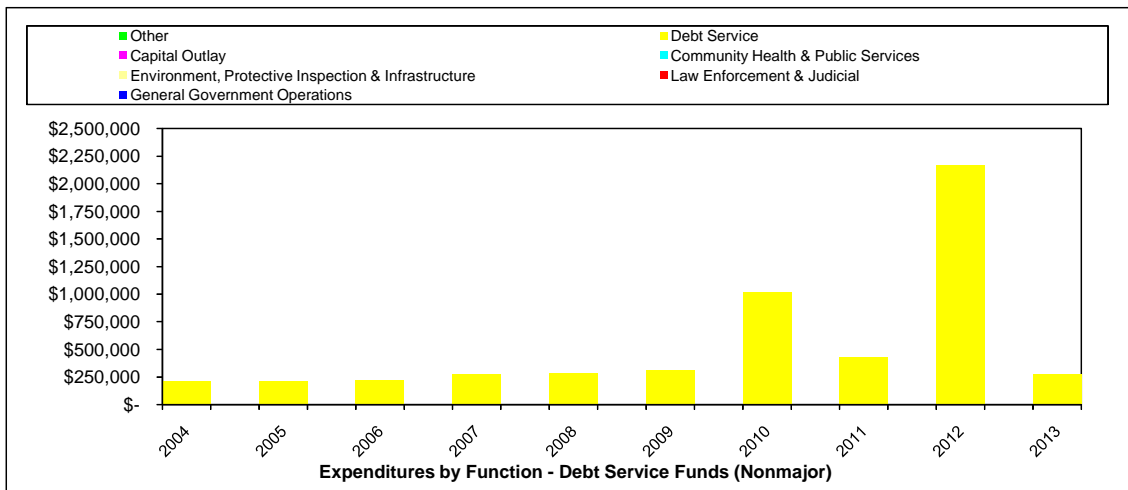
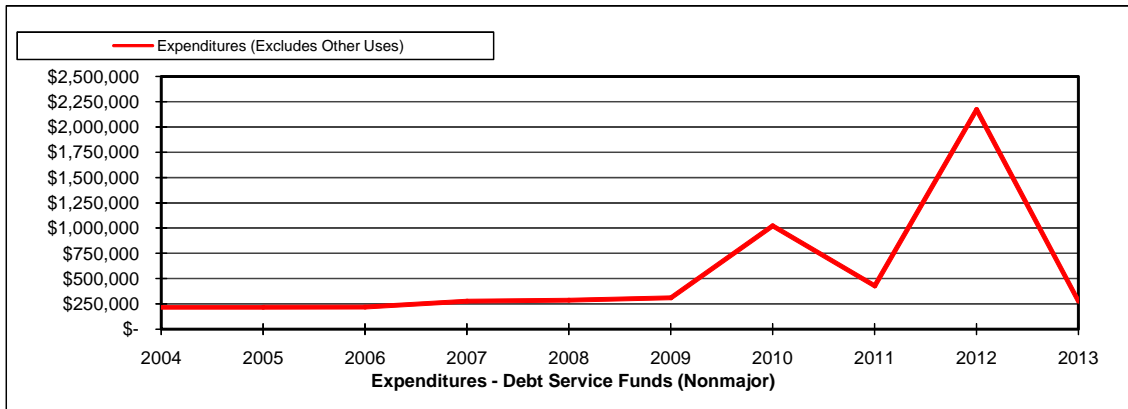


Expenditures by Function cont'd

Budget Basis Debt Service Funds (Nonmajor Funds)

	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	216,143	215,789	220,180	277,973	287,144
Other	-	-	-	-	-
Total	\$ 216,143	\$ 215,789	\$ 220,180	\$ 277,973	\$ 287,144

	2009 Actual	2010 Actual	2011 Actual	2012 Projected	2013 Budget
General Government Operations	\$ -	\$ -	\$ -	\$ -	\$ -
Law Enforcement & Judicial	-	-	-	-	-
Environment, Protective Inspection & Infrastructure	-	-	-	-	-
Community Health & Public Services	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Debt Service	311,700	1,022,041	429,621	2,172,561	276,639
Other	-	-	-	-	-
Total	\$ 311,700	\$ 1,022,041	\$ 429,621	\$ 2,172,561	\$ 276,639



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.