



BOONE COUNTY AUDITOR JUNE E. PITCHFORD

BOONE COUNTY GOVERNMENT CENTER

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To the Citizens of Boone County:

Pursuant to the requirements of state law, I am pleased to present the Fiscal Year 2003 Budget for Boone County, Missouri. The county budget is one of the most significant documents prepared by the County Auditor each year; likewise, its adoption is one of the most significant acts of the County Commission. The annual budget contains the funding allocations necessary to provide essential and statutorily required services as well as numerous discretionary services. This budget is the result of a legislatively designed process intended to guide the rational allocation of County resources within the framework of statutory responsibilities, local needs, and local planning processes. Upon adoption, the budget provides legal spending authority for the County's elected officials and appointed department directors.

All of the budgets contained herein are balanced; i.e., total resources available to a particular fund are equal to or greater than the proposed spending plan for that fund. All funds should be solvent at the conclusion of FY 2003 if the budget is adopted and implemented as presented.

Planning Process and the Development of 2003 Budgetary Goals

Boone County's statutory elective form of government is significantly different from a charter form of government or a municipal city-manager form of government. Independently elected officials are directly accountable to the people of the County and responsible for discharging the statutory functions of their respective offices in accordance with state laws. This structure results in each individual elected official identifying immediate and long-range goals and objectives required for them to discharge their statutory responsibilities and then presenting funding requests in the annual budget process. In some instances, individual elected officials have supplemental resources available to meet their needs through various special revenues funds. In most cases, these special revenue funds are under the appropriating authority of the individual elected official rather than the County Commission. (Refer to the *Overview and Description of Special Revenue Funds* presented in the *General Information* section.) The County Auditor and the County Commission are responsible for evaluating the goals, plans, and funding requests and then establishing the necessary appropriations in accordance with available resources. The County Commission has no authority to impose its will with respect to long-range strategic plans on other elected officials, except through its exclusive control of county

property and the adoption of the annual budget. As a result, departmental goals tend to impact the development of the budget more so than entity-wide goals. In addition, this creates an inherent tendency toward a short-term focus in the planning and budgeting process.

In evaluating and prioritizing the various needs that are presented in the budget process, highest priority is given to those needs that are driven by essential statutory functions, where the County is required by state law to perform certain duties or provide specific services and has no authority to eliminate program activity or services.

Periodically, the County Commission will encounter a need to engage in a more extensive planning process that extends beyond a given budget year but ultimately impacts the budget. This process is highly informal and usually involves a number of other elected officials. The process is not intended to result in the development of an entity-wide strategic plan; rather it is intended to develop goals and plans tailored to meet a specific need. Occasionally, the County Commission uses contractual services to develop planning tools such as long-range land use plans and space need studies for County facilities.

The following budgetary goals for 2003 were identified through the process described above and account for significant County appropriations. They represent the highest budgetary priorities and primary areas of emphasis in the FY 2003 Budget.

2003 Budgetary Goal: Personnel—

- Continue implementation of the Position Classification and 2002 Boone County Salary Plan that was begun in FY 2002
- Provide comprehensive employee benefits at a reasonable cost to taxpayers

Budgetary Impact—the FY 2003 Budget includes funding for second-year implementation of the County's Salary Plan. The County contracted with Public Sector Personnel Consultants in December 2000 to conduct a position classification and salary plan for the County. The results of the study were presented to the commission in September 2001 and initial implementation of the plan was included in the FY 2002 Budget. The FY 2003 Budget includes final implementation for Sheriff and Corrections; for all other offices, the budget includes second year implementation with final implementation planned for FY 2004. The total budgetary impact for Sheriff and Corrections is approximately \$560,000 (including the impact to overtime, holiday pay, payroll taxes and benefits) or an average of 13% of payroll and it will be funded with the one-eighth cent sales tax approved by voters for law enforcement services, which becomes effective January 1, 2003. The Salary Plan revealed that Sheriff and Corrections employee compensation is significantly below that of competitor employers and the County has experienced noticeably high turnover rates in these areas. Addressing compensation disparity was a key component of the Law Enforcement Sales Tax proposal (commonly referred to as Prop L) approved by voters in August 2002. The FY 2003 budgetary impact to all other county funds combined is approximately \$344,000 or an average of 6% of payroll. The budgetary impact to the General Fund is approximately \$255,000, also 6% of payroll. Similar amounts will be required in FY 2004 to complete implementation of the Salary Plan for all offices other than Sheriff and Corrections. As a basis of comparison, the countywide cost in FY 2002 was

approximately \$590,000 or 6.7% of payroll. The cost to the General Fund was approximately \$480,000 or 7.5% of payroll. The FY 2003 Budget includes a 15% premium increase for employee health benefits, which computes to a total budgetary increase of approximately \$156,000. The Self-Health Trust Fund governing board proposed this increase in order to ensure continued fund solvency in the health benefits internal service fund. The board is also reviewing several plan adjustments that will result in cost-savings for the internal service fund. Premiums were increased 12% in FY 2002 at a county-wide cost of approximately \$112,000.

2003 Budgetary Goal: Public Works Road and Bridge System—

- Deliver basic road and bridge maintenance services including gravel resurfacing, asphalt overlay, maintenance of existing chip and seal roadways, improvement of washout areas, improvement of specified safety projects, snow and ice removal, street sweeping, and other basic maintenance services
- Provide for the orderly replacement of road maintenance equipment
- Complete design, construction, and utility relocation for several road projects (please refer to Public Works Design and Construction, Dept. No. 2045 for a detailed description of projects)
- Complete design and construction work related to storm water drainage improvements, bridge repair, and culvert replacements
- Complete Phase II of the South Facility renovations (Phase I was included in the FY 2002 Budget)
- Improve the financial stability of the Road and Bridge Fund by establishing a fund balance and including emergency appropriations in the annual operating budgets

Budgetary Impact—the 2003 Budget includes appropriations totaling \$13.6 million for road and bridge activities. Of this total, \$7.7 million is allocated to the Maintenance Division, \$3.5 million is allocated to the Design and Construction division including, and \$2.35 million is allocated for Revenue Replacement Payments and Revenue Sharing Payments for cities and the Centralia Special Road District as well as an administrative reimbursement to the General Fund. Emergency appropriations have been included in the budget and unreserved/undesignated fund balance (Fund#204 and Fund#208, combined) is projected to be approximately \$900,000, or 7% of budget at the end of FY 2003.

2003 Budgetary Goal: Technology—

- Complete the county-wide replacement of all older model personal computers (Tangent models); this initiative was begun in FY 2002
- Complete the county-wide replacement of all older model printers (IBM 4019 models); this initiative was begun in FY 2000
- Purchase and install equipment necessary to use fiber optics infrastructure rather than the existing frame relay infrastructure in order to achieve information system connectivity between the County's various building locations; implementation for all county-owned facilities will take place over two years with completion planned for 2004

Budgetary Impact—the FY 2003 Budget includes approximately \$62,000 for replacement of older PC's and printers. In addition, the budget includes approximately \$60,000 for implementation of fiber optics; the costs are shared between the General Fund and the Law Enforcement Services Fund. Once implemented, the County will incur monthly lease charges of approximately \$4,000, payable to the City of Columbia. These costs will also be shared between the General Fund and the Law Enforcement Services Fund.

2003 Budgetary Goal: Law Enforcement and Judicial—

- Increase the number of Sheriff deputies assigned to duty shifts
- Improve system-wide efficiency and effectiveness of the Law Enforcement and Judicial System through implementation of recommendations received from the Law Enforcement and Judicial Task Force (report dated September 2001)

Budgetary Impact—the FY 2003 Budget reflects significant achievement of these goals. The County's ability to address these needs is attributable solely to the increased funding provided through the one-eighth cent sales tax approved by voters in August 2002, which becomes effective January 1, 2003. The sales tax is expected to generate \$2.3 million in 2003, of which \$2.17 million is budgeted. The County will account for the various services and programs financed with this new sales tax revenue in the Law Enforcement Services Fund, a statutorily required special revenue fund. Key components of the Law Enforcement Services Fund FY 2003 Budget include the following:

- Law Enforcement Services Fund—Sheriff's Operations (approximately \$1.3 million)
 - 11 additional Sheriff Deputies, including vehicles, equipment, and uniforms
 - 1 additional Civil Process Clerk
 - 2 additional Record Clerks
 - Provide funding for final implementation of the County's 2002 Salary Plan for Sheriff personnel
 - Law enforcement equipment

- Law Enforcement Services Fund—Corrections (approximately \$620,000)
 - 5 additional Corrections Officers and an inmate passenger van (to relieve city police departments of inmate transport and intake-processing responsibilities)
 - 1 additional Corrections Lieutenant
 - Provide funding for final implementation of the County’s 2002 Salary Plan for Corrections personnel
- Law Enforcement Services Fund—Prosecuting Attorney (approximately \$78,000)
 - 1 additional Investigator for the Prosecuting Attorney’s Office
 - 1 additional Legal Secretary for the Prosecuting Attorney’s Office
- Law Enforcement Services Fund—Alternatives to Corrections (approximately \$153,000)
 - Implementation of a Mental Health Court (including 1 Mental Health Coordinator, 1 Secretary, equipment, supplies, and services)
 - 1 additional Court Services Officer (to expand coverage to 6 days per week)
- Law Enforcement Services Fund—Judicial Information System (\$16,000)
 - Implementation of fiber optics infrastructure; this is the first step toward designing and building a Law Enforcement and Judicial Information System

Budget Calendar

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

- July: County Auditor develops and distributes budget guidelines and instructions to each elected official and department head
- August 15th: Statutory deadline for the Circuit Court to present its budget request to the County Commission and Budget Officer
- 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
- September and October: County Auditor reviews budget requests and meets with elected officials and department heads as necessary
- November 15th: County Auditor delivers Proposed Budget to County Commission

- November 15th through December 15th (or later, if necessary): County Commission holds public hearings on the Proposed 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 Presiding Commissioner's new term of office begins; in those years, the deadline is January 31st.)

Local Economic Indicators

For the past decade, the County has enjoyed a stable economic environment with moderate to accelerated growth. Local indicators currently suggest a distinct slowing in the local economy and this has been incorporated into the budget estimates. The County has a varied economic base combined with a low unemployment rate. The local economy reflects a balanced mix of retail, education, service, light manufacturing, construction, and finance. The largest employers in the County include the University of Missouri, Columbia Board of Education, hospitals, insurance institutions, the City of Columbia, and several manufacturers. The County's unemployment rate has remained at approximately 2% for the past seven years and the current unemployment rate of 1.9% is one of the lowest rates in the state. This has resulted in a very competitive labor market.

Although the Missouri state budget crisis has not yet significantly affected the County's budget, it is very possible that the County will experience direct and indirect effects in the next few years. The scope and extent of such impact cannot be determined at this time and won't be known until final appropriations are approved by the General Assembly and the Governor. During FY 2002, the state reduced the prisoner per diem and authorized reductions in the assessment reimbursement. The state has also made significant budget cuts to the University of Missouri, the County's largest employer. If additional cuts are implemented, it will result in job loss to the community. Similarly, the state is considering budget withholdings that would reduce funding to local school districts. This action could also result in job losses in the school districts throughout the county.

Annual population growth rates for 1999, 2000, and 2001 have declined to 1.12 percent, 1.27 percent, and .73 percent, respectively. Although the 2001 population growth rate of .73 percent is significantly higher than the statewide rate of .47 percent, it represents barely one-third the growth rate experienced during the 1990's. Of the County's current population of approximately 137,000, 68% (93,160) reside in incorporated areas while 32 percent (43,840) reside in unincorporated areas. This ratio has remained fairly constant over the last decade. Average household income for the County compares favorably with that of the state. This and other demographic information is available in the General Information section of this document.

Inflation, as measured by the Consumer Price Index (CPI)—All Urban Consumers, remains low at an annual rate of approximately 2.0% for the calendar year to date. This budget assumes a low inflation rate of approximately 1-2%.

Revenue Assumptions and Projections

The FY 2003 Budget for governmental funds reflects total revenues of nearly \$36 million, which represents a 4% increase over the FY 2002 Budget, as revised and amended to date. The increase is due to the increased revenues resulting from the one-eighth cent sales tax approved by voters in August 2002 which becomes effective January 1, 2003. These revenues are legally restricted to law enforcement services.

A multi-year comparison of revenues by source for all governmental funds is presented below. Comparative charts and schedules presented in the Financial Summaries section demonstrate how these revenue sources have varied over the last decade.

Revenues by Source—All Governmental Funds Combined

Revenues by Source	2001 (Actual)	2002 (Budget)	2002 (Projected)	2003 (Budget)	% Change 03 Budget over 02 Budget	% of Total for 2003
Property Taxes	\$ 3,269,753	\$ 3,210,602	\$ 3,387,877	\$ 3,384,670	5%	9.4%
Sales Taxes	19,094,072	19,452,000	19,215,400	21,811,658	12%	60.5%
Intergovernmental	4,380,202	4,344,162	4,455,866	4,292,333	-1%	11.9%
Charges for Services	3,854,780	3,776,679	4,337,426	3,941,658	4%	10.9%
Interest	601,390	480,159	385,423	365,295	-24%	1.0%
Hospital Lease	450,000	1,390,500	1,371,600	1,385,000	0%	3.8%
Other	827,741	1,836,229	2,895,830	844,288	-54%	2.3%
Total Revenues	\$ 32,477,938	\$ 34,490,331	\$36,049,422	\$ 36,024,902	4%	100.0%

Schedule includes governmental funds (all funds except internal service, trust and agency, and NID)

The following discussion explains the major sources of revenue for the County's combined governmental funds and accounts for fluctuations between the prior and current budget year.

Property Tax

Property tax comprises a very small portion of the County's overall revenues. This is the result of a statutorily required property tax roll-back 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.

Assessed valuation, the property tax base for the County, grows at an average annual rate between 4% and 6% and it continues to provide a stable source of revenue for the County and its political subdivisions. Projected property tax revenues for FY 2002 are slightly ahead of the budgeted amounts due to growth in assessed valuation and projected revenue for the year is expected to exceed budget. The FY 2003 Budget assumes a conservative 3% growth in assessed valuation and the FY 2003 property tax revenue has been estimated applying a 3% growth rate to the preliminary assessed valuation for FY 2002 (as of June 2002) and assuming no change in tax levies. Although the number of building permits issued throughout the County fluctuates from year to year, new construction continues to add to the assessed valuation every year. The estimated appraised value of new construction throughout the County for FY 2001, the most recently completed fiscal year, was approximately \$232,500,000.

The County's 2003 proposed operating tax levies are unchanged from the prior year and include the following:

- General Fund Operations-- \$.13 per \$100 assessed valuation
- Road and Bridge Operations-- \$.05 per \$100 assessed valuation

Debt service tax levies will not be required since all existing debt is being retired through annual appropriations in the General Fund and special assessments. (For further information on the County's debt, please refer to the summary of Long-Term Debt presented on pages 26-27.) A multi-year history of the tax levies for the County and its political subdivisions is presented on page 31.

Sales Tax

Sales tax is the single largest source of revenue for the County. It accounts for over 60% of all operating revenues in the County's governmental funds. The County's one-half cent permanent sales tax in the General Fund is expected to generate \$9.36 million in 2003, which represents approximately 50% of combined revenues in the General Fund. The ten-year one-half cent sales tax for road and bridge activities expires in October 2008 and it will generate similar revenue in FY 2003. The Road and Bridge Fund also receives a portion of the state motor vehicle sales tax; this is expected to generate approximately \$485,000 in 2003. Combined, sales tax revenue represents 79% of total revenue for road and bridge operations: 75% from the one-half-cent sales tax and 4% from the motor vehicle sales tax. The County also receives a 2% sales tax derived from the local telephone service tariff; these revenues support the operations of the enhanced 911 dispatching system and are accounted for in a special revenue fund. This tax is expected to generate approximately \$300,000 in 2003. Effective January 1, 2003, the county will receive an additional one-eighth cent sales tax for law enforcement services. This permanent tax was approved by voters in August 2002 and it is expected to generate approximately \$2.3 million in 2003.

As noted above, the County is highly dependent on sales tax revenue to finance the majority of County services. As a result, the County is vulnerable to the volatility inherent to this source of revenue. As shown below, the annual sales tax growth rates have varied widely over the last twelve years.

Annual Growth Rates—Sales Tax

1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
6%	11%	10%	10%	6%	5%	5%	7%	4%	5%	4%	1%*	2**
* Projected		** Budget										

Growth rates have slowed substantially in the past five years, with FY 2002 expected to yield the slowest growth rate since the adoption of the tax in the early 1980's. Projected revenues for FY 2002 are not expected to meet budget. Although the FY 2003 Budget assumes a modest 2% growth rate as calculated on the FY 2002 projected revenues, this amount represents no increase when comparing the FY 2003 Budget to the FY 2002 Budget.

Intergovernmental Revenues

The County receives substantial revenues from federal and state grants and from annual state appropriations. The FY 2003 Budget includes amounts for grants that have been awarded to the County. 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 accordingly.

The overall decrease in this category is attributable to the following factors: 1) reduced or flat federal and state reimbursements for grants; 2) inclusion of partial year grant awards, such as the Child Advocacy grant, where only a partial year has been included because renewal has not been authorized but the prior year included the amount for a full fiscal year; and, 3) completion of certain grant-funded projects or services.

Significant state reimbursements include a daily prisoner housing per diem for prisoners held in the Boone County Jail and subsequently sentenced to the Missouri Department of Corrections; daily per diem reimbursements for juveniles held in the detention center; reimbursement for prisoner extradition; state reimbursement of property assessment activities, and, federal grant monies passed through the state for the Child Support Enforcement Program.

Certain payments received from the state such as the assessment reimbursement and daily prisoner housing per diem are subject to legislative appropriation. In its FY 2002-2003 budget, the state reduced some of its appropriations for payments to counties in an effort to balance the state budget. This budget assumes that all such reductions will continue. Preliminary reports released by the state's Office of Administration indicate that the state's fiscal situation will most likely worsen in the next year or two; this could result in further reductions in the payments to counties. It is not possible at this time to predict or estimate any such budgetary action of this nature; therefore, no further deductions have been incorporated into the budget.

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 with the amounts determined pursuant to a constitutional formula. Revenues for FY 2002 are projected to meet budget and the FY 2003 Budget assumes 1% growth in this revenue source.

The County received new state revenue in 1998 and thereafter for the Community Corrections Program and the Child Advocacy Program; both programs are fully funded by the state. The County contracts with local service providers and receives full reimbursement from the state. The FY 2003 Budget includes the estimated program revenues and expenditures for the upcoming year for the Alternative Corrections program; the budget includes only the remaining 5-month portion of the Child Advocacy Program grant. The budget will be amended, as necessary, if and when a new Child Advocacy grant is awarded to the County.

Charges for Services, Interest, and Other Revenues

Charges for Services (permits, fees, and commissions) are expected to exceed budget for FY 2002 and the FY 2003 estimated revenue reflects a 4% increase. This is largely due to increased volume in the Recorder of Deeds office and a full year impact of increased building permit fees, which were implemented mid-year 2002. Increased volume in the Recorder of Deeds office is due to the surge of new and re-financing activities resulting from historically low interest rates.

Interest revenue is expected to fall short of budget for FY 2002 and the FY 2003 revenue estimate is reduced as a result of historically low interest rates.

The FY 2002 Budget for Other Revenue included \$950,000 in proceeds from the sale of the Boone Retirement Center property to the Boone Hospital Board of Trustees. These proceeds will be used to help finance the renovation of the Boone County/City of Columbia Health Department project.

Actual revenue in this category (Other Revenue) is expected to significantly exceed budget. This category includes Sheriff's fines and forfeiture revenue which fluctuates greatly from year-to-year and is highly unpredictable. The County received over \$100,000 in forfeiture revenues in FY 2002; however, the FY 2003 Budget does not include an estimate for this revenue because it cannot be reasonably estimated. The FY 2002 Other Revenue also includes nearly \$550,000 received from an insurance settlement pertaining to damage sustained at the Boone County Fairgrounds and a refund in excess of \$465,000 of workers compensation premiums paid in prior years (late 1980's and early 1990's). Similar revenues are not expected in FY 2003; therefore, the budget reflects only the expected amount of on-going operational revenues. When compared to FY 2002, however, it reflects a significant decline due to the unusual items described above.

Hospital Lease Revenue

The County Commission and the Boone Hospital Center Board of Trustees approved a revised and amended lease agreement with CH Allied Services, Inc. (CHAS), for the lease of the Boone Hospital Center. CHAS leases the property, plant and equipment of the Hospital for the purposes of managing and operating the Hospital. Since the inception of the lease in 1988, the Trustees serve as lessor and share in certain management responsibilities pursuant to the lease agreement. The initial term of the revised and amended lease agreement extends through December 31, 2010, subject to early termination provisions. The lease provides a renewal option to CHAS for an additional five years.

In addition to the lease payments to the Boone Hospital Board of Trustees, the lease agreement calls for an annual lease payment to the County in the amount of \$1,350,000 (2001 as the base year), to be adjusted annually by the Consumer Price Index (CPI). Accordingly, the FY 2003 Budget includes estimated lease revenue of \$1,385,000. The Hospital lease revenue accounts for 4% of total revenue and 7% of revenue to the General Fund.

Expenditure Assumptions and Projections

The FY 2003 Budget for all governmental funds reflects total expenditures of \$39.3 million, which represents a 5% increase over the FY 2002 Budget. This increase is primarily attributable to the additional one-eighth sales tax effective January 1, 2003 for law enforcement services. Additional appropriations of \$2.17 million have been included in the FY 2003 Budget for the Law Enforcement Services Fund.

A multi-year comparison of expenditures by functional category follows.

Expenditures by Function—All Governmental Funds Combined

Expenditures by Function	2001	2002	2002	2003	% Change	% of
	(Actual)	(Budget)	(Projected)	(Budget)	03 Budget over 02 Budget	Total for 2003
Policy & Administration*	\$4,745,728	\$6,670,661	\$5,856,073	\$7,010,774	5%	17.8%
Law Enforcement & Judicial	11,448,413	12,487,260	12,180,323	14,245,027	14%	36.2%
Environment, Buildings & Infrastructure	11,527,484	12,060,100	10,872,803	12,054,948	0%	30.6%
Community Health & Public Services	922,578	1,229,413	459,263	1,213,199	-1%	3.1%
Capital Outlay	2,172,501	2,633,353	3,350,151	2,968,488	13%	7.5%
Debt Service	1,214,370	943,143	939,682	951,217	1%	2.4%
Other**	738,367	836,596	845,820	892,974	7%	2.3%
Total Expenditures	\$32,769,441	\$36,860,526	\$34,504,115	\$39,336,627	7%	100.0%

Schedule includes all funds except internal service, trust and agency, and NID

* 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

** Includes Economic Development, Recreation, Protective Inspection (Planning and Zoning and Building Codes, Animal Control, On-Site Waste Water)

In the schedule presented above, FY 2002 projected spending for Community Health & Public Services is very low when compared to budget, which results in overall spending appearing to be very low when compared to budget. This is due to the voiding of a prior year encumbrance in the amount of \$750,000 originally issued to the City of Columbia for the Boone County/City of Columbia health facility. The \$750,000 was originally encumbered in the Hospital Profit Share fund several years ago. During FY 2002, the encumbrance was voided and the \$750,000 was transferred to a capital project fund. The voided encumbrance is reflected as a negative expenditure in the amounts above. When the impact of this item is excluded, FY 2002 projected spending for Community Health & Public Services is \$1.2 million and total projected spending is \$35.3 million.

The County Commission added additional appropriations of approximately \$766,000 to the Proposed Budget. The resulting in FY 2003 appropriations exceeds estimated revenues by \$3.3 million. This is primarily due to a "spend-down" of accumulated resources in several funds in order to finance significant projects described below. The funds include the Road and Bridge Fund, the Record Preservation Fund being, the E911 Fund, the Hospital Profit Share Fund, the Fairgrounds Capital and Maintenance Fund, used to finance significant projects, as discussed below. In addition, the

General Fund's emergency appropriation of \$600,000 is being financed with a spending-down of accumulated resources rather than being financed with current revenues. Since the emergency appropriation should only be used for items of an emergency nature that could not have been foreseen in the development of the annual budget, it is very unlikely that the appropriation will be used extensively during the year. It will be very important for the County Commission to carefully review any requests for emergency funding during FY 2003.

Historically, the County spends approximately 92% to 95% of its total annual appropriations. As shown in the table above (after adjustment for the \$750,000 voided encumbrance described above), projected expenditures for FY 2002 will equal approximately 96% of the annual appropriations. Applying this 96% spending ratio to the FY 2003 Budget of \$39.3, results in *estimated actual spending* of \$37.7M. This still exceeds estimated revenues of \$36.0M and demonstrates that the County expects to decrease overall fund balance levels in its governmental funds.

In the FY 2002 and FY 2003 Budgets, resources have been reallocated in order to fund the FY 2002 Salary Plan and other budget priorities. If implementation of the salary plan is successful in reducing turnover and improving retention, the County should expect to spend a higher percentage of its annual salary and wage appropriations than in the past, due to reduced vacancies. This will result in a higher overall spending ratio. Over time, this will require the County to limit annual appropriations to amounts equal to current period revenues; otherwise, the County may find that it is consistently reducing its reserves in order to pay for on-going expenses.

The General Fund FY 2003 Budget includes expenditures of \$20.58 million compared to estimated revenue of \$19.1 million. This suggests a spend-down of fund balance in the amount of \$1.48 million. It is very unlikely that a spend-down of this magnitude will actually occur if the emergency appropriation is sparingly used and the spending ratio is 97% or less. Excluding the \$600,000 emergency appropriation and applying a spending ratio of 97% to the total budget of \$20.58 million, actual spending will be approximately \$19.38 million. This will result in an approximate \$280,000 spend-down of fund balance in the General Fund.

Ten-year comparative historical data for expenditures is presented in the Financial Summaries section of this document.

Policy and Administration

The 2003 Budget increase for Policy and Administration is attributable to the following: 1) increased appropriations for election equipment and election judge training related to election reform (General Fund); 2) approximately \$125,000 in a new fund, Tax Maintenance Fund, that provides additional resources to the Collector of Revenue, 3) the impact of second year implementation of the FY 2002 Salary Plan, and 4) increased spending in the Record Preservation Fund. The Recorder of Deeds prepares a budget assuming that the entire fund balance in the fund will be spent; however, actual spending is substantially less than the budget. For FY 2003, total appropriations in the Record Preservation Fund are approximately \$420,000 as compared to \$334,400 for FY 2002.

Law Enforcement and Judicial

This functional area reflects a significant increase, due to the impact of the one-eighth cent law enforcement sales tax previously explained. Please refer to the discussion of goals and their budgetary impact on pages iv-v of this budget message.

Environment, Buildings, and Infrastructure

Spending in this functional area is primarily comprised of the appropriations in the Public Works Department (County roads and bridges). The overall appropriations are largely unchanged from the prior year.

Community Health and Welfare

The significant increase in Community Health and Welfare spending in FY 2002 was due to an adjusted cost-share formula between the County and the City of Columbia for the Health Department operating budget. This cost-share arrangement is continued in the FY 2003 Budget and it reflects an effort to achieve a more equitable partnership between the City of Columbia and the County with respect to the management and financing of the jointly operated health facility. Under the cost-share arrangement, the County funds 35% of all operating costs (net of revenue). The decrease in this functional category is attributable to inclusion of only a partial year of the Child Advocacy Grant, as previously discussed. At such time that the State of Missouri renews the contract to the County, the Commission will amend the budget.

Debt Service

Debt Service expenditures are essentially unchanged from the prior year. Please see the discussion below pertaining to Long-Term Debt.

Capital Outlay

FY 2003 includes funding to replace critical road maintenance equipment, replacement computer equipment, and other necessary items such as law enforcement vehicles and miscellaneous office equipment. Due to budgetary constraints, only the most critical fixed assets are being replaced and investment in new assets is limited. The increase noted in the schedule above is attributable to law enforcement vehicles and equipment included in the Law Enforcement Services Fund, grounds improvement at the fairgrounds, Geographic Information System (GIS) hardware and software, fiber optics infrastructure, and mapping system hardware for the E911 system. Most of these appropriations are included in various special revenue funds. The Public Works budget includes approximately \$250,000 for Phase II of the South Facility remodel project (construction and furnishings). Completion of this project will bring the building into compliance with the Americans with Disabilities Act (ADA) requirements as well as replace temporary office space currently located in the attic with permanent office space adjacent to other existing offices.

Please refer to the Capital Expenditure Summary Section to review detailed information related to capital asset appropriations.

Capital Planning and Budgeting

Each year, the County Commission approves funding for investment in new and replacement fixed assets. Established replacement schedules serve as a general guide in developing these appropriations. In addition, appropriations for new fixed assets are evaluated and ranked each year during the budget process. Unfunded requests of a given year are considered again the following year; however, they are not necessarily given preferential ranking. Appropriations for new and replacement fixed assets are included in each departmental budget. A complete schedule of capital appropriations for FY 2003 is presented in the Capital Expenditure Summaries section, beginning on page 109. Historical data by department, fund, and functional area for fiscal years 1994 to 2003 is also included.

The County does not prepare a separate comprehensive capital improvement budget for county buildings and properties. The County Commission uses long-range plans, task force reports, and space needs studies to guide planning and budget development in this area. Once determined, a capital improvement project is fully incorporated in the County's annual budget.

The County Commission has identified several areas of capital need requiring further study, review, and planning. The needs include additional programming space at the Juvenile Justice Center, development of a records center and conversion of the existing records storage site to office space, completion of the shell space in the Government Center, and future space needs of offices located in the Courthouse. The FY 2003 includes appropriations of \$153,000 from residual assets in a capital project fund for architectural services to further study these needs. The County will need to assess the operational impact of these expansions as part of the planning process during the next year(s). In addition, financing alternatives will need to be evaluated.

With voter passage of the 5-year one-half cent sales tax for County roads and bridges in 1993 and voter approval of a 10-year extension in November 1997, the Public Works Department developed a long-range capital improvement plan for road and bridge maintenance and improvement. The plan is incorporated into the annual operating budget and progress under the capital improvement plan is documented in the Public Works Department's Annual Report. Please refer to Department No. 2040 through 2049 for detailed budgetary information.

Impact of Capital Expenditures on the Annual Operating Budget

As explained above, the FY 2003 Budget capital asset appropriations consist primarily of new equipment and vehicles for additional law enforcement officers, routine replacement equipment, and some new equipment. These acquisitions should have minimal impact on the annual operating budget and will be fully incorporated into the regular replacement cycle in future years. As noted above, the budget includes funding for a remodeling project at the Public Works South Facility and it is the only capital project that would be expected to have an on-going impact to the operational budget. Such impact is expected to be nominal, with a net increase of approximately \$2,000 per year. Although utility costs may increase due to the additional office space, savings is expected from no longer needing to heat and cool the attic space which is currently used to house staff.

Fund Balances

The County continues to maintain healthy balances in its major operating funds. Since FY 2001, the County has worked toward improving the financial stability of the Road and Bridge Fund(s) by creating an adequate undesignated/unreserved fund balance equal to approximately 5-7% of the annual budget. Achievement of this goal is demonstrated in the schedule below. This schedule shows the projected fund balance amounts at the end of FY 2003 for the primary operating funds, as well as for all governmental funds taken as a whole.

Projected Fund Balances at December 31, 2003

	General Fund	Road and Bridge Funds	Assessment Fund	All Governmental Funds
Projected Fund Balance 12/31	\$7,465,339	\$2,080,930	\$461,276	\$12,559,095
Less: Reserves and Designations	(2,570,200)	(1,156,319)	-	(4,554,226)
Projected Available Fund Balance	4,895,139	924,611	461,276	8,004,869
As a percent of expenditures	24%	7%	49%	20%

Reservations of fund equity 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 or for long-term receivables such as the McBaine Levy District. Designations of fund balance, on the other hand, are discretionary. The County currently designates a portion of the General Fund's fund balance for future capital projects. The designated resources have been accumulated over the past several years from unexpected revenues of a non-recurring nature. Detailed information for each fund is available in the Fund Statements section of this document.

The undesignated and unreserved fund balance is intended to meet three primary objectives. First, it provides contingency funds in the event the County experiences a revenue shortfall or an economic slow-down, similar to the present situation. Using contingency funds allows the County to continue operations without disruption, even though revenues may not be performing as expected. Secondly, it provides a means by which to meet cash flow requirements. Thirdly, it allows for financial planning and tax stability. The County has used these excess funds to finance such things as equipment replacements, land acquisition, small-scale building construction and improvements, renovations or other capital expenditures, and to provide investment income. By using resources in this manner, the County has been able to finance large projects without raising property taxes.

Long-Term Debt

A schedule of outstanding debt for Boone County as of January 1, 2003 is presented on pages 26-27. Long-term debt consists of the special obligation bonds for the Government Center, a long-term note for a public works major road maintenance project, and several general obligation bonds issued for Neighborhood Improvement District (NID) projects.

Debt service appropriations included in the FY 2003 Budget amount to approximately \$950,000 or 2.5% of the total budget. Tax levies will not be required for debt service in FY 2003. The special obligation bonds and the long-term note are being retired with annual appropriations in the General Fund and the Road and Bridge Fund, respectively. The general obligation bonds for NID projects are being retired with special assessments paid by property owners.

The County's legal debt limit is equal to ten percent of net assessed value. Total assessed valuation at December 31, 2002 is expected to exceed \$1,507,000,000. Legal debt margin is the amount of additional general obligation debt that the County can incur and remain under the legal debt limit. Moving into fiscal year 2003, the County's legal debt margin is approximately \$150,000,000.

At this time, the County Commission is evaluating the benefit of re-financing the existing special obligation debt on the Government Center, which is currently being retired through annual appropriations in the General Fund. In addition to the interest savings that would result from refinancing, the Commission would be able to borrow additional construction funds that could be combined with existing resources (designated fund balance amounts) to address some of the County's facility expansion needs. In doing so, the County will seek to maintain debt service payments in an amount consistent with the current requirements. The only other additional debt that the County may issue is in conjunction with the Neighborhood Improvement District (NID) program; however, there are no plans to do so in the near future.

Conclusion

In closing, I wish to acknowledge the significant contribution of all those who assisted me in compiling and analyzing this data, particularly the staff of the Boone County Auditor's Office, whose tireless effort and commitment to excellence have made this document possible.

Respectfully Submitted,

June Pitchford

Boone County Auditor
Budget Officer

Schedule of Commission Changes to the 2003 Proposed Budget

Description	Expenditure	Account	Revenue	Comments
General Fund (100)				
CERF 4% for employees hired between 2/25/02 & 12/31/02	\$ 35,457	1123-86850		Total cost to Gen Fund is approx. \$43K; 35 employees
Human Resources--Increase Training Budget (for HR staff)	\$ 675	1115-37210		Training Schools
	\$ 400	1115-37220		Travel
	\$ 425	1115-37230		Meals and Lodging
Purchasing--Transfer funds between accounts	\$ 160	1118-22500		Increase Subscriptions/Publications
	\$ (160)	1118-23050		Decrease Office Supplies
Commission--Reduce full-time secretary position to .50 FTE (retain benefits)	\$ (10,369)	1121-10100		Salary and Wages (Pos. # 210)
	\$ (794)	1121-10200		FICA
	\$ (68)	1121-10400		Workers Comp
Commission-- Increase amt. For legislative consultant	\$ 13,000	1121-71101		Professional services
Increase travel for elected officials to attend NACO	\$ 2,095	1122-37200		Increase NACO conference registration
Increase travel for elected officials to attend NACO	\$ 1,700	1122-37220		Increase NACO conference airfare
Increase travel for elected officials to attend NACO	\$ 4,150	1122-37230		Increase NACO conference meals and lodging
Increase Emergency appropriation to statutory amount	\$ 30,000	1123-86800		Emergency Appropriation (total of \$600,000)
Add contingency amount for Grant Locator subscription	\$ 8,000	1123-86850		Commission has not reached a decision about this yet
County Counselor- Add .50 FTE benefited position (Total cost: \$16,458)	\$ 11,149	1126-10100		Salary and Wages (Range 17 Secretary) 90% of midpoint
	\$ 853	1126-10200		FICA
	\$ 3,410	1126-10300		Health Insurance
	\$ 51	1126-10325		Disability Insurance
	\$ 33	1126-10350		Life Insurance
	\$ 275	1126-10375		Dental Insurance
	\$ 37	1126-10400		Workers Comp
	\$ 650	1126-10500		401 (A) Match
Elections--Reduce equipment request	\$ (55,000)	1132-91300		Revised cost estimate provided by County Clerk
Elections--Add amount to compensate election judges for initial comprehensive training	\$ 18,000	1132-71100		Omitted from original budget request
Treasurer--Add Part-time non-benefitted position	\$ 10,549	1140-10100		.45 FTE (approx. 18 hours per week - 90% of midpoint)
	\$ 807	1140-10200		FICA
Treasurer--ATM in Courthouse (net cost=\$0)		1140-3594	\$ 1,400	ATM user fees
	\$ 220	1140-48000		Phone line
	\$ 1,180	1140-71600		ATM equipment lease
Collector--Remove 2 replacement chairs	\$ (662)	1150-92000		Located 2 chairs in other offices (P&Z & Purchasing)
Recorder-- Add overtime	\$ 1,800	1160-10110		Overtime omitted from core budget (same as '02 amt.)
IT--Add Fiber Optics core switch required in Gov. Center	\$ 27,880	1170-91301		Cisco 4000 layer 3 switch (\$25,000); labor (\$2,880)
	\$ 800	1170-91301		400' of fiber; connect city fiber to computer room
	\$ 3,000	1170-60050		maintenance for Cisco 4000 Layer 3 Switch
IT--Remove duplicate amt. for MugShot software maint.	\$ (7,000)	1170-70050		Remove duplicate budget amount
IT- increase COIN dues to FY 2002 amount	\$ 5,625	1170-37000		COIN Dues
IT- additional replacement PC; upgrade PC's	\$ 4,300	1170-92301		1 additional replacement PC; upgrade 4 PC's scheduled for replacment so they can be re-assigned
GIS--Upgrade GIS computer equipment	\$ 6,200	1176-92301		Replace 2 PCs- no monitors
Add amount to upgrade Gov Center AS400 hardware	\$ 4,109	1170-92301		Hardware upgrade required as a result of software upgrade
Add amount to upgrade Sheriff AS400 hardware	\$ 21,404	1170-92301		Hardware upgrade required as a result of software upgrade
Voluntary Court Reductions (Total = \$20,000)				
Circuit Court Services	\$ (155)	1210-23000		office supplies
	\$ (2,000)	1210-70050		software service contract
	\$ (800)	1210-91301		computer hardware
	\$ (6,000)	1210-91302		computer software
	\$ (4,200)	1210-92301		replace computer hardware
Circuit Clerk	\$ (2,940)	1221-23000		office supplies
Jury Services & Court Costs	\$ (1,125)	1230-91100		furniture and fixtures

Description	Expenditure	Account	Revenue	Comments
Juvenile Office	\$ (1,580)	1241-92100		replacement furniture and fixtures
Juvenile Justice Center	\$ (200)	1242-23000		office supplies
	\$ (300)	1242-48000		telephones
	\$ (400)	1242-48100		natural gas
	\$ (300)	1242-60100		building repairs/maintenance
Judicial Grants and Contracts--Reduction in state funding for Juvenile Drug Court program (OSCA grant); revenues have been transferred to Callaway County	\$ (5,000)	1243-03451	\$ (10,000)	Decrease State Grant Reimbursement
	\$ (5,000)	1243-71100		Reduce Outside Services
	\$ (5,000)	1243-85620		Reduce Other Medical
Judicial Grants and Contracts--Add DJO position to be funded by Family Centered Out of Home grant from 1/1/03 through 6/30/03	\$ 13,624	1243-10100		salaries & wages
	\$ 1,042	1243-10200		FICA
	\$ 1,705	1243-10300		health insurance (for 6 months)
	\$ 63	1243-10325		disability insurance
	\$ 17	1243-10350		life insurance (for 6 months)
	\$ 138	1243-10375		dental insurance (for 6 months)
	\$ 325	1243-10500		401(A) match (for 6 months)
	\$ (4,028)	1243-03451	\$ 12,886	state grant reimbursement
		1241-71100		expenditure reduction offered by court to off-set difference between grant revenues (\$12,886) and expenditures (\$16,914)
Judicial Grants and Contracts--Add new grant award from OSCA for child order of protection investigations	\$ 30,000	1243-03451	\$ 30,000	increase state grant reimbursement
		1243-71101		increase professional services
Prosecuting Attorney- phone and table	\$ 627	1261-91100		table for law library
	\$ 331	1261-91300		phone for conference room
	\$ 150	1261-48000		phone installation
	\$ 15	1261-60050		phone set maintenance
	\$ 216	1261-48000		phone service
Sheriff - correct operating transfer omission (from Sheriff Forfeiture Fund)		1251-03917	\$ 3,576	Local share for COPS IN SCHOOLS Grant
Health Dept.--Add larvicide	\$ 300	1410-86680		For control of West Nile Virus
Building Codes--Add 1 Building Inspector (Total first year cost: \$75,641)	\$ 33,107	1720-10100		Salaries & Wages (90% of mid-point)
	\$ 2,533	1720-10200		FICA
	\$ 3,410	1720-10300		Health Insurance
	\$ 152	1720-10325		Long-term Disability
	\$ 33	1720-10350		Life Insurance
	\$ 275	1720-10375		Dental Insurance
	\$ 1,383	1720-10400		Workers Comp
	\$ 650	1720-10500		401(A) Match
	\$ 80	1720-23850		Floor Jack
	\$ 150	1720-23850		Truck Storage Box
	\$ 473	1720-48000		Telephone (\$150); service (\$260); voice mail (\$63)
	\$ 700	1720-48050		Cellular phone service
	\$ 2,000	1720-59000		motor vehicle fuel
	\$ 800	1720-59100		vehicle repairs
	\$ 650	1720-59105		vehicle tires
	\$ 45	1720-60050		telephone set maintenance
	\$ 400	1720-91000		cell phone (\$150); antenna (\$50); office phone (\$200)
	\$ 4,000	1720-91100		workstation (\$3600); chair (\$400)
	\$ 24,800	1720-91400		vehicle
Building Codes--Add overtime	\$ 10,000	1720-10110		Overtime omitted from Core Budget
General Fund Total	\$ 244,507		\$ 37,862	

Description	Expenditure	Account	Revenue	Comments
Assessment Fund (201)				
CERF 4% for employees hired between 2/25/02 & 12/31/02	\$ 896	2010-86850		Increase in CERF cost (1 employee)
Add GIS/Mapping related software	\$ 400	2010-91302		ArcPress
Add GIS/Mapping related software	\$ 8,000	2010-91302		ArcSDE
Add 2 replacement PC's for mapping services	\$ 6,200	2010-92301		Replacement computer hardware
Correct amounts for software maintenance	\$ (1,700)	2010-70050		Replace COGO with Survey Analyst (\$+100); correct amount for Arc INFO (\$-1800)
Add GIS/Mapping related training	\$ 2,000	2010-37210		ArcGIS I (\$800); ArcGIS II (\$1,200)
Assessment Fund Total	\$ 15,796		\$ -	
E911 Fund (202)				
Add Mapping system interface with CAD & 911 system	\$ 175,000	2020-91300		E911 equipment purchase
	\$ 17,000	2020-60050		annual maintenance for equipment
E911 Fund Total	\$ 192,000		\$ -	
Road and Bridge Fund (204)				
CERF 4% for employees hired between 2/25/02 & 12/31/02	\$ 5,079	2040-86850		Increase in CERF cost - PW Maintenance (4 employees)
CERF 4% for employees hired between 2/25/02 & 12/31/02	\$ 1,725	2045-86850		Increase in CERF cost - PW Design & Const. (2 employees)
Benson Road Scope Reduction	\$ (438,900)	2045-71100		Design and Construction- Outside Services
Remove Harper Road safety project	\$ (4,312)	2040-26201		PW Maintenance- vendor hauled rock
Remove Harper Road safety project	\$ (20,800)	2040-71100		PW Maintenance- Outside Services
Remove duplicate budget amounts- overlay project	\$ (115,675)	2040-71100		PW Maintenance- Outside Services
Remove duplicate budget amounts- overlay project	\$ (11,568)	2040-26000		PW Maintenance- rock
Add Oakland Church Rd. Re-alignment	\$ 80,000	2045-71100		Design and Construction- Outside Services
Add Maupin Rd. Bridge	\$ 160,000	2045-71100		Design and Construction- Outside Services
Add Reams Rd. (Arch Plate/Box)	\$ 50,000	2045-71100		Design and Construction- Outside Services
Add Rolling Hills Rd. (Coop. Project)	\$ 8,407	2040-26201		PW Maintenance- vendor hauled rock
Add Rolling Hills Rd. (Coop. Project)	\$ 20,000	2040-26420		PW Maintenance- culverts
Add Ivy Lane	\$ 32,600	2040-26201		PW Maintenance- vendor hauled rock
Add Hopper Rd. (Sign Distance)	\$ 20,000	2045-71100		Design and Construction- Outside Services
Add Minor Hill Rd. (CMP/Overlay)	\$ 15,000	2040-71100		PW Maintenance- Outside Services
Add Minor Hill Rd. (CMP/Overlay)	\$ 10,000	2040-26420		PW Maintenance- culverts
Add Angel Lane (Chip and Seal)	\$ 6,400	2040-71100		PW Maintenance- Outside Services
Add Boone Industrial Park (Concrete)	\$ 26,700	2040-26000		PW Maintenance- rock
Add Wilcox Rd. (Safety @ Rt E)	\$ 20,000	2045-71100		Design and Construction- Outside Services
Add Replacement Equipment- 5000 Gallon Oil Tanker	\$ 87,000	2040-92400		PW Maintenance replacement truck
Add Salaries and Wages for Summer Interns	\$ 13,614	2045-10100		Design and Construction Salaries and Wages
	\$ 1,041	2045-10200		Design and Construction Workers Comp
	\$ 113	2045-10400		
Add replacement computer equip. (2 laptops, 2 printers)	\$ 5,300	2045-92301		Design and Construction replacement computer equip.
Add Emergency Management Trailers	\$ 23,400	2040-91400		PW Maintenance new machinery and equipment
Additional rental equipment	\$ 11,680	2040-71700		PW Maintenance equipment rentals
Road and Bridge Fund Total	\$ 6,804		\$ -	
Hospital Profit Share Fund (209)				
Eliminate amount for architectural services	\$ (20,000)	2090-71101		Eliminate from this budget; see capital project budgets
Add amount for Fairgrounds Master Plan	\$ 26,000	2090-71101		Commission intends to contract with MU
Add amount for Mental Health Needs Assessment	\$ 50,000	2090-71101		Mental Health Needs Assessment
Add amount for Avenue of the Columns project	\$ 18,500	2090-71101		Est. County cost for this jointly-funded project
Hospital Profit Share Fund Total	\$ 74,500		\$ -	
Fairgrounds Capital and Maintenance Fund				
Add amount to repair main road system at Fairgrounds	\$ 63,000	2120-92700	\$ -	repair roadway
Add amount for contingency needs	\$ 10,000	2120-86800	\$ -	contingency
Fairgrounds Capital and Maintenance Fund Total	\$ 73,000		\$ -	

Description	Expenditure	Account	Revenue	Comments
PA Tax Collection Fund (261)				
CERF 4% for employees hired between 2/25/02 & 12/31/02	\$ 968	2610-86850		Increase in CERF cost (1 employee)
PA Tax Collection Fund Total	\$ 968		\$ -	
Law Enforcement Sales Tax Fund (290)				
CERF 4% for employees hired between 2/25/02 & 12/31/02	\$ 943	2901-86850		Increase in CERF cost (1 employee transferring from GF)
Correct the budgeted amount for MugShot software mntc.	\$ 4,721	2902-70050		incorrect amount included in original budget request
Law Enforcement Sales Tax Fund Total	\$ 5,664		\$ -	
Courthouse Capital Project Fund (400)				
Add amount for architectural planning work-- CH	\$ 30,000	4000-71211		Architect planning services
Transfer remaining assets to other capital project funds	\$ 123,000	4000-83919		Operating transfer to other capital project funds
Courthouse Capital Project Fund Total	\$ 153,000		\$ -	
Government Center-Johnson Building Capital Project Fund (401)				
Transfer in from Fund 400		4010-3915	\$ 58,000	
Add amount for building design, construction docs- Gov Ctr	\$ 58,000	4010-71211		
Transfer in from Fund 400		4011-3915	\$ 15,000	
Add amount for building design, specs, construction docs.	\$ 15,000	4011-71211		
Government Center-Johnson Building Fund Total	\$ 73,000		\$ 73,000	
JJC Expansion Capital Project Fund (402)				
Transfer in from Fund 400		4020-3915	\$ 50,000	
Add amount for building design, specs, construction docs.	\$ 50,000	4020-71211		
JJC Expansion Capital Project Fund	\$ 50,000		\$ 50,000	
Grand Total Increase to Governmental Funds	\$ 889,239		\$ 160,862	
Less: Operating Transfers between Capital Project Funds	\$ (123,000)		\$ -	
Grand Total Increase in Appropriations for all Governmental Funds Combined	\$ 766,239		\$ 160,862	
Internal Service Funds:				
Self Insured Health Plan (600)				
Increase revenue due to COBRA and dependent health premium			\$ 31,325	Revenue estimates have been revised
Self Insured Health Plan Total			\$ 31,325	
Facilities and Grounds Fund (610)				
CERF 4% for employees hired between 2/25/02 & 12/31/02	\$ 1,053	6100-86850	\$ -	Increase in CERF cost (1 employee)
Replace existing security tape system in Government Center	\$ 7,000	6100-92300	\$ -	Replaces analog system with a digital system
Facilities and Grounds Fund Total	\$ 8,053			
Capital Repair and Replacement Fund (620)				
Increase amount budgeted for CH tile repair project	\$ 4,200	6200-71101	\$ -	Professional services
Increase amount budgeted for CH tile repair project	\$ 23,000	6200-92200	\$ -	Increases budget from \$23,000 to \$53,000
Increase amount budgeted for Jail Security Monitor system	\$ 25,000	6200-92300	\$ -	Increases budget from \$66,000 to \$91,000
Capital Repair and Replacement Fund Total	\$ 52,200		\$ -	