Boone County Missouri



Keith Schnarre

Presiding Commissioner

Karen M. Miller

District I Commissioner

Skip Elkin

District II Commissioner

June E. Pitchford

Boone County Auditor Budget Officer



The Government Finance Officers Association of the United States and Canada (GFOS) presented an award of Distinguished Budget Presentation to the County of Boone for its annual budget for the fiscal year beginning January 1, 2003.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

Boone County, Missouri

2004 Budget

Table of Contents

Budget Message	
Budget Message Schedule of Commission Changes	i xix
General Information	
Entity Structure and Organization County Office Directory Organizational Chart Budget Calendar/Budget Process Budget Revisions and Budget Amendments Statutory Provisions Governing Circuit Court Budgets Description of the Accounting and Budgeting Systems Overview and Description of Special Revenue Funds Overview and Description of Other Funds Fiscal and Budget Policies Summary of Long-Term Debt Statistical and Demographic Information Largest Employers Deomographic Statistics Assessed Values Property Tax Rates Schedule of Sales Tax Rates Glossary of Budget Terms	1 2 3 4 4 4 5 6 12 18 22 27 27 29 30 31 32 33 34
Fund Statements	
Governmental Funds	
All Governmental Funds Combined General Fund Special Revenue Funds (Combined) Special Revenue Funds (Individual) Debt Service Funds (Combined) Debt Service Funds (Individual) Capital Project Funds (Combined) Capital Project Funds (Individual)	41 42 44 45 73 74 81 82
Internal Service Funds	
Interal Service Funds (Combined) Internal Service Funds (Individual)	86 87

Trust Funds	
Non-Expendable Trust Funds (Combined) Non-Expendable Trust Funds (Individual)	92 93
Financial Summaries	
Aggregate Revenues and Expenditures—All Governmental Funds Combined Sales Tax Growth Rates Summary of Revenues by Source—All Governmental Funds Combined Summary of Expenditure by Function—All Governmental Funds Combined Aggregate Revenues and Expenditures—General Fund only Summary of Revenues by Source—General Fund only Summary of Expenditure by Function—General Fund only Aggregate Revenues and Expenditures—Public Works only Summary of Revenues by Source—Public Works only Summary of Expenditure by Function—Public Works only	95 97 98 101 104 106 107 108 109
Capital and Personnel Summaries	
Capital Expenditure Highlights—1994 to Present Summary of Capital Expenditures – All Funds Combined Summary of Capital Expenditures by Fund Summary of Capital Expenditures by Function Summary of Personnel by Function Summary of Personnel by Fund—10 Years Summary of Personnel by Function—10 Years	111 116 117 119 126 127 128
Detailed Operating Budgets—General Fund and Special Revenue Funds	131
General Administration	
County Auditor—Dept. No. 1110 Human Resources—Dept. No. 1115 Purchasing—Dept. No. 1118 County Commission—Dept. No. 1121 County Association Dues—Dept. No. 1122 Emergency and Contingency—Dept. No. 1123 Centralia Office—Dept. No. 1125 County Counselor—Dept. No. 1126	133 137 143 147 153 155 157
County Clerk Summary County Clerk—Dept. No. 1131 Election and Registration—Dept. No. 1132 Election Services—Dept. No. 2300 County Treasurer—Dept. No. 1140	162 163 167 172 174
Collector of Revenue Summary Collector of Revenue—Dept. No. 1150 Collector Tax Maintenance—Dept. No. 2110	179 180 187

Recorder of Deeds Summary Recorder of Deeds—Dept. No. 1160 Record Preservation—Dept. No. 2800 Information Technology—Dept. No. 1170 GIS-Consortium—Dept. No. 1175 GIS-County—Dept. No. 1176 Non-Departmental—Dept. No. 1190 Insurance and Safety—Dept. No. 1191 Employee Benefits—Dept. No. 1192 Mail Services—Dept. No. 1194 Records Management Services—Dept. No. 1196 Special Projects Citizen Contributions—Dept. No. 2000-2002 County Assessor—Dept. No. 2010	189 190 194 196 204 207 211 214 216 218 221 224 226
Law Enforcement and Judicial—Circuit Courts	
Circuit Court Clerk—Dept. No. 1221	231
Circuit Court Summary Circuit Court Services—Dept. No. 1210 Jury Services and Court Costs—Dept. No. 1230 Juvenile Office—Dept. No. 1241 Juvenile Justice Center—Dept. No. 1242 Judicial Grants and Contracts—Dept. No. 1243 Family Services and Justice—Dept. No. 2820 13th Judicial Circuit Drug Court—Dept. No. 2830 Administration of Justice—Dept. No. 2850 Alternative Sentencing Program— Law Enforcement Sales Tax—Dept. No. 2904	237 239 244 247 252 258 262 264 266
Law Enforcement and Judicial—Sheriff/Corrections	
Summary County Sheriff—Dept. No. 1251 Alternative Correction Program—Dept. No. 1254 Corrections—Dept. No. 1255 Sheriff Forfeiture Money—Dept. No. 2500 Sheriff Training—Dept. No. 2510 Law Enforcement Citizen Contributions Neighborhood Watch-Citizen Contributions—Dept. No. 2520 Community Traffic Safety-Citizen Contributions—Dept. No. 2521	271 273 281 283 290 292 294 294
D.A.R.E. Program-Citizen Contributions—Dept. No. 2522 Local Law Enforcement Block Grant—Dept. No. 2530–2539 Sheriff Civil Charges—Dept. No. 2540 Sheriff Operations-Law Enforcement Sales Tax—Dept. No. 2901 Corrections-Law Enforcement Sales Tax—Dept. No. 2902	294 296 299 301 303

Law Enforcement and Judicial—Prosecuting Attorney	
Summary County Prosecuting Attorney—Dept. No. 1261 Victim Witness—Dept. No. 1262 Child Support Enforcement—Dept. No. 1263 Prosecuting Attorney Retirement—Dept. No. 1264 Prosecuting Attorney Training—Dept. No. 2600 Prosecuting Attorney Tax Collection—Dept. No. 2610 Prosecuting Attorney Contingency—Dept. No. 2620 Prosecuting Attorney Bad Check Collection—Dept. No. 2630 Prosecuting Attorney Forfeiture Money—Dept. No. 2640 Prosecuting Attorney-Law Enforcement Sales Tax—Dept. No. 2903	305 307 314 319 323 325 327 331 333 338 340
Law Enforcement and Judicial—Other	
Public Administrator—Dept. No. 1200 Medical Examiner—Dept. No. 1280 Public Defender—Dept. No. 1285 Emergency Services and Dispatch—Dept. No. 1287 E-911 Emergency Telephone—Dept. No. 2020 Local Emergency Planning Committee—Dept. No. 2100 Law Enforcement Sales Tax—Dept. No. 2900 Law Enforcement Judicial Information System— Law Enforcement Sales Tax—Dept. No. 2905	343 347 349 350 352 354 356
Public Works and Infrastructure	
NID Administration—Dept. No. 1340 Solid Waste Recycling—Dept. No. 1360 Boone County Regional Sewer District Management Service—Dept. No. 1370 Public Works Summary of Combined Budgets Public Works-Road and Bridge Maintenance—Dept. No. 2040 Public Works-Special Maintenance Projects—Dept. No. 2041 Public Works-Design and Construction—Dept. No. 2045 Public Works-Administration—Dept. No. 2049 Road Sales Tax—Dept. No. 2080 Fairground Capital and Maintenance—Dept. No. 2120	359 363 368 371 372 378 380 387 389 391
Health and Community Services	
Commuity Health—Dept. No. 1410 Social Services—Dept. No. 1420 Community Services—Dept. No. 1430 Domestic Violence—Dept. No. 2030 Hospital Profit Share—Dept. No. 2090	393 395 397 399 401

Other

Economic Support—Dept. No. 1510 Parks and Recreation—Dept. No. 1610 Planning and Zoning—Dept. No. 1710 Building Codes—Dept. No. 1720 Animal Control—Dept. No. 1730 On-Site Waste Water—Dept. No. 1740 Bonne Femme Creek Watershed—Dept. No. 1750	403 405 407 412 417 419 421
Detailed Operating Budgets-Other Funds	425
Debt Service Funds	
1994 Series General Obligation Bonds – Clearview Road NID—Dept. No. 3800 1996 Series General Obligation Bonds – Road NIDS—Dept. No. 3810 1998 Series General Obligation Bonds – Road NIDS—Dept. No. 3820 2000 (A) Series General Obligation Bonds – Sewer NIDS—Dept. No. 3830 2000 (B) Series General Obligation Bonds – Road NIDS—Dept. No. 3840 2001 Series General Obligation Bonds – Road NIDS—Dept. No. 3850	427 427 427 427 427 427
Capital Project Funds	
Jail/Courthouse Expansion/Renovation—Dept. No. 4000 Government Center Capital Project Fund—Dept. No. 4010 Johnson Building Capital Project Fund—Dept. No. 4011 Old Juvenile Justice Center Expansion/Renovation—Dept. No. 4020 City-County Health Facility Capital Project Fund—Dept. No. 4040	433 433 433 433 433
Internal Service Funds	
Self-Insured Health Insurance—Dept. No. 6000 Self-Insured Dental Insurance—Dept. No. 6010 Facilities and Grounds Maintenance—Dept. No. 6100 Facilities and Grounds Housekeeping—Dept. No. 6101 Capital Repairs and Replacements—Dept. No. 6200 Building Utilities	437 439 441 446 450
Government Center Building Utilities—Dept. No. 6210 Courthouse Building Utilities—Dept. No. 6211 Johnson Building Utilities—Dept. No. 6212 Centralia Clinic Building Utilities—Dept. No. 6213	452 452 452 452
Trust Funds	
George Spencer Trust—Dept. No. 7200 Union Cemetery Maintenance Trust—Dept. No. 7210	455 457