

Boone County Missouri



Ken Pearson

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, 2007.

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

2008 Budget

Table of Contents

Budget Message	
Budget Message Schedule of Commission Changes to the Proposed Budget	1 29
General Information	
Entity Structure and Organization History of Boone County County Office Directory Organizational Chart Budget Calendar and 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 and Other Funds Fiscal and Budget Policies Summary of Long-Term Debt	31 32 34 35 36 37 38 39 47 59 64
Fund Statements (Excludes Capital Project Funds—See Capital Project Budgets Tab Section)	
Overview and Description All Governmental Funds Combined	67 68
Major Funds	
General Fund Road and Bridge Fund Law Enforcement Services Fund	69 71 72
Nonmajor Funds	
Special Revenue Funds (Combined) Special Revenue Funds (Individual) Debt Service Funds (Combined) Debt Service Funds (Individual)	74 75 102 103
Internal Service Fund	
Internal Service Funds (Combined) Internal Service Funds (Individual)	11 113
Trust Funds	
Private Purpose Trust Funds (Combined) Private Purpose Trust Funds (Individual)	119 120

Financial Summaries (Excludes Capital Project Funds—See Capital Project	t Budgets Tab Section)	
Overview and Description Aggregate Revenues and Expenditures—All Gov Aggregate Revenues and Expenditures—General Aggregate Revenues and Expenditures—Public Aggregate Revenues and Expenditures—Law Expenditures—L	l Fund Only Works Only	123 124 126 127 128 129
Personnel and Capital Summaries		
Personnel Overview and Description Summary of Personnel by Function Summary of Personnel by Fund—10 Years Summary of Personnel by Function—10 Yea Capital Outlay Summary Overview and Descrip Summary of Capital Expenditures by Fund		131 132 133 134 137 138
Operating Budgets-General Fund an	d Special Revenue Fu	ınds
Overview and Description		141
General Administration		
County Auditor Human Resources Purchasing County Commission County Association Dues Emergency and Contingency Centralia Office County Counselor County Clerk	Dept. No. 1110 Dept. No. 1115 Dept. No. 1118 Dept. No. 1121 Dept. No. 1122 Dept. No. 1123 Dept. No. 1125 Dept. No. 1125 Dept. No. 1126	143 146 151 154 159 160 161
Summary County Clerk Election and Registration Election Services Federal HAVA Election Project Election Equipment Replacement Activity County Treasurer	Dept. No. 1131 Dept. No. 1132 Dept. No. 2300 Dept. No. 2310-2312 Dept. No. 2320 Dept. No. 1140	165 166 170 175 177 179 180
Collector of Revenue Summary Collector of Revenue Collector Tax Maintenance Recorder of Deeds	Dept. No. 1150 Dept. No. 2110	184 185 192
Summary Recorder of Deeds Record Preservation Information Technology GIS-Consortium GIS-County	Dept. No. 1160 Dept. No. 2800 Dept. No. 1170 Dept. No. 1175 Dept. No. 1176	194 195 199 201 209 211

Non-Departmental Insurance and Safety Employee Benefits Mail Services Records Management Services Special Projects Citizen Contributions County Assessor	Dept. No. 1190 Dept. No. 1191 Dept. No. 1192 Dept. No. 1194 Dept. No. 1196 Dept. No. 2002 Dept. No. 2010	215 219 221 222 225 228 229
Law Enforcement and Judicial—Circuit C	ourts	
Circuit Court Clerk	Dept. No. 1221	235
Circuit Court		2.40
Summary	5	240
Circuit Court Services	Dept. No. 1210	242
Jury Services and Court Costs	Dept. No. 1230	248
Juvenile Office	Dept. No. 1241	251
Juvenile Justice Center	Dept. No. 1242	257
Judicial Grants and Contracts	Dept. No. 1243	263
Family Services and Justice	Dept. No. 2820	267
13th Judicial Circuit Drug Court	Dept. No. 2830	269
Administration of Justice	Dept. No. 2850	271
Alternative Sentencing Program	D . N . 0004	270
Law Enforcement Sales Tax	Dept. No. 2904	273
Information System–Court Only	Dept. No. 2907	278
Law Enforcement and Judicial—Sheriff/Co	orrections	
Carron or over		279
Summary County Shoriff	Dont No. 1051	
County Sheriff	Dept. No. 1251	281
Corrrections Shariff Forfaiture Manage	Dept. No. 1255	289
Sheriff Forfeiture Money	Dept. No. 2500	295
Sheriff Training Law Enforcement Citizen Contributions	Dept. No. 2510	297
	Dont No 0500	000
Neighborhood Watch	Dept. No. 2520	298
Community Traffic Safety	Dept. No. 2521	298
D.A.R.E. Program	Dept. No. 2522	298
Internet Crimes Task Force	Dept. No. 2524	298
Firearms Shooting/Gun Range	Dept. No. 2525	298
Sheriff Civil Charges	Dept. No. 2540	301
Sheriff Revolving Fund Activity	Dept. No. 2550	303
Inmate Security Fund	Dept. No. 2560	305
Sheriff Operations	David No. 0001	206
Law Enforcement Sales Tax	Dept. No. 2901	306
Corrections	Dont No 2000	200
Law Enforcement Sales Tax	Dept. No. 2902	309
Contract Inmate Housing	David No. 2006	011
Law Enforcement Sales Tax	Dept. No. 2906	311

Social Services

Community Services

Local Emergency Planning Committee

Domestic Violence

Law Enforcement and Judicial—Prosecuting Attorney Summary 313 County Prosecuting Attorney Dept. No. 1261 315 Victim Witness Dept. No. 1262 320 Child Support Enforcement Dept. No. 1263 324 Prosecuting Attorney Retirement Dept. No. 1264 328 Dept. No. 2600 Prosecuting Attorney Training 329 Prosecuting Attorney Tax Collection Dept. No. 2610 330 Prosecuting Attorney Contingency Dept. No. 2620 334 Prosecuting Attorney Bad Check Collection Dept. No. 2630 335 Prosecuting Attorney Forfeiture Money Dept. No. 2640 339 Prosecuting Attorney Law Enforcement Sales Tax Dept. No. 2903 340 Law Enforcement and Judicial—Other Public Administrator Dept. No. 1200 343 Medical Examiner Dept. No. 1280 346 Dept. No. 1285 District Defender 347 Emergency Services and Dispatch Dept. No. 1287 348 **Public Safety Grants** Dept. No. 1288 349 E-911 Emergency Telephone Dept. No. 2020 350 Law Enforcement Judicial Information Law Enforcement Sales Tax Dept. No. 2905 352 **Public Works and Infrastructure** NID Administration Dept. No. 1340 353 Solid Waste Recycling Dept. No. 1360 356 Boone Co. Regional Sewer District Mgmt. Service Dept. No. 1370 360 Public Works Summary of Combined Budgets 361 Public Works-Road and Bridge Maintenance Dept. No. 2040 362 Public Works-Design and Construction Dept. No. 2045 369 Public Works-Insurance Claim Activity Dept. No. 2048 377 Public Works-Administration Dept. No. 2049 379 Road Sales Tax Dept. No. 2080 381 Fairground Capital and Maintenance Dept. No. 2120 382 **Health and Community Services** Community Health

Dept. No. 1410

Dept. No. 1420

Dept. No. 1430

Dept. No. 2030

Dept. No. 2100

385

386

387

388

389

Other

Other		
Economic Support	Dept. No. 1510	391
Parks and Recreation	Dept. No. 1610	392
Planning and Zoning	Dept. No. 1710	393
Building Codes	Dept. No. 1720	397
Animal Control	Dept. No. 1720	402
On-Site Waste Water	Dept. No. 1740	403
Bonne Femme Creek Watershed	Dept. No. 1740	404
Bonne remine creek watersned	Dept. No. 1750	707
Operating Budgets-Other Funds		
Overview and Description		409
Debt Service Funds		
2005 Series Special Obligation Bonds -Taxable	Dept. No. 3040	411
1998 Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3820	411
2000(A) Series Gen. Obligation Bonds-Sewer NIDS	Dept. No. 3830	411
2000(B) Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3840	411
2001 Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3850	411
2006(A) Series Gen. Obligation Bonds-Road NIDS	Dept. No. 3860	411
Internal Service Funds		
Self-Insured Health Insurance	Dept. No. 6000	415
Self-Insured Dental Insurance	Dept. No. 6010	416
Self-Insured Workers' Compensation	Dept. No. 6020	417
Facilities and Grounds Maintenance	Dept. No. 6100	419
Facilities and Grounds Housekeeping	Dept. No. 6101	424
Capital Repairs and Replacements Building Utilities	Dept. No. 6200	427
Government Center Building Utilities	Dept. No. 6210	428
Courthouse Building Utilities	Dept. No. 6211	428
Johnson Building Utilities	Dept. No. 6212	428
Centralia Clinic Building Utilities	Dept. No. 6213	428
607 E. Ash Building Utilities	Dept. No. 6214	428
Trust Funds		
George Spencer Trust	Dept. No. 7200	431
Union Cemetery Maintenance Trust	Dept. No. 7210	432
Rocky Fork Cemetery Trust	Dept. No. 7230	433
Capital Project Budgets		
Overview and Description		435
Capital Projects		436
•		

Appendix

Overview and Description	447
Statistical and Demographic Information	
Largest Employers	448
Demographic Statistics	449
Assessed Values	450
Property Tax Rates	451
Schedule of Sales Tax Rates	452
Revenues by Source—10 Year History	
All Governmental Funds Combined (Excluding Capital Project Funds)	453
General Fund (Major Fund)	454
Road and Bridge Fund (Major Fund)	455
Law Enforcement Services Fund (Major Fund)	456
Special Revenue Funds (Nonmajor Funds)	457
Debt Service Funds (Nonmajor Funds)	458
Expenditures by Function—10 Year History	
All Governmental Funds Combined (Excluding Capital Project Funds)	459
General Fund (Major Fund)	460
Road and Bridge Fund (Major Fund)	461
Law Enforcement Services Fund (Major Fund)	462
Special Revenue Funds (Nonmajor Funds)	463
Debt Service Funds (Nonmajor Funds)	464
Glossary	465